

FISCAL YEAR 2018 - 2019

BUDGET DOCUMENT CITY of DULUTH, GA

fiscal year 2018 - 2019 annual budget



City of Duluth, Georgia

Mayor & Council



Nancy Harris
Mayor



Marshar Anderson Bomar
Mayor Pro Tem



Kirkland Carden
Councilmember



Billy Jones
Councilmember



Kelly Kelkenberg
Councilmember



Greg Whitlock
Councilmember

Management



James Riker
City Manager



Teresa Lynn
City Clerk



Charles L. Barrett III
Judge



Randall Belcher
Police Chief



Audrey Turner
Public Works Director



Kathy Marelle
Parks & Recreation Director



Bill Aiken
Planning & Development Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Duluth

Georgia

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

I. INTRO & OVERVIEW 1
Organizational Chart 8
Authorized Personnel 11
History 16
Map of Duluth 17
Statement of Mission 18
Financial Policies 19
Budget Calendar 35
Budget at a Glance 36
Fund Balance 41

II. GENERAL FUND 53
General Fund Revenues 54
General Fund Expenditures 83
Mayor & Council 91
City Manager 94
City Clerk 98
General Government 116
Municipal Court 120
Park & Recreation 124
Community Development 136
Public Safety 152
Public Works 168
Financial Forecast 176

III. OTHER FUNDS 183
Special Revenue Funds 184
Enterprise Funds 192
Internal Service Funds 194
Trust & Agency Funds 196
Component Units 197
Capital Improvements 199

IV. GENERAL FUND LINE ITEMS 242
General Fund Revenues Line Item 243
General Fund Expenditures Line Item 248

V. SUPPLEMENTAL INFORMATION 268
Statistical Information 269
Glossary 275

City of Duluth
Your Live - Work - Play Community

I. INTRO & OVERVIEW

Budget Message
Organizational Chart
Authorized Personnel
History
Map of Duluth
Statement of Mission
Financial Policies
Budget Calendar
Budget at a Glance
Fund Balance

FISCAL YEAR 2019 BUDGET MESSAGE

Madam Mayor, Members of City Council, and Citizens of Duluth:

It is my privilege to present the City of Duluth's Fiscal Year 2019 Annual Operating and Capital Budget. This budget continues to build on many of the long range objectives, visions and policy directives the Mayor and Council have charged staff with implementing to ensure the city continues to grow, remains financially strong, promotes a positive economic environment, and is safe for citizens and visitors alike.

Over the past few years, the City of Duluth has seen a visible change in and around the downtown. These changes have had a positive impact on the citizens, business, visitors and the City as a whole. Construction in the restaurant district, Parsons Alley is complete, with several restaurants/business now open. One of the main arteries in the City, State Route 120 has been realigned, a new traffic signal was installed and a pedestrian safe crossing is now in place. The District at Duluth, a 375 unit multi-family apartment complex with 11 retail/office store fronts is now fully approved. The Park at Parsons Town Square, a 36 unit townhome community located next to the Duluth City Hall has 27 of the units either occupied or ready to move in and the remaining units already have purchase contracts. Major renovations have been undertaken on the downtown parking lot behind Pure Taqueria and Red Clay Music Foundry including milling and resurfacing, drainage and lighting improvements, restriping and additional trash enclosures.

Several other projects are currently under construction or still in the planning phase. Under construction in the immediate downtown is "South on Main", a 98 unit development, consisting of 59 townhomes and 39 single family homes. The City expects building permits to be issued this year and sales to start occurring in 2019. In addition, land is being cleared for a 79 unit townhome development about a quarter mile from downtown.

Other citywide developments still in the planning stage include: 1) a downtown parking deck with a hotel on top; the development will consist of a two story parking deck with 320 spaces (of which 215 will be public parking) and a 99 room two story hotel 2) Market Place Village, a 128 unit senior apartment community, fronted by 50,000 square feet of retail/office space, 3) the District at Duluth II, located in the area of the "District at Duluth", a similar multi-family apartment complex 4) a 170 unit 55+ active adult apartment community consisting of 1 & 2 bedroom/ 1 & 2 bathroom units with extensive high end amenities.

In anticipation of the increase in population, visitors and traffic, the City is currently constructing or designing several capital projects to improve walkability for pedestrians and traffic circulation. Generally, these projects are fund through the voter approve Special Purpose Local Option Sales Tax (SPLOST), along with grant funds, where appropriate. Projects currently in construction include the State Route 120 sidewalks from Buford Highway to Claiborne Drive and the Buford Highway Medians from State Route 120 to Davenport Road. Projects in the design phase include the Main Street Multi-Use Trail from downtown to Peachtree Industrial Boulevard, Willbrooke Trail to connect the Willbrooke and South on Main subdivisions to the downtown entertainment district, and the Davenport Road Extension to realign the portion of the road connecting the South on Main subdivision to Buford Highway. In addition, designs are under way to install traffic signals at George Rogers Avenue and State Route 120 and Main Street and Rogers Bridge Road.

Over the past few years as the City continues to grow in terms of new residents, number of businesses and visitors, there has been a corresponding increase in several of the City's revenue sources and conversely expenses, largely based on the need for additional services. The City's overall General Fund revenues are projected to increase by $1,023,237 from the FY18 adopted budget. While General Fund

expenditures are only projected to increase by $66,198 from the FY18 adopted budget. As you can see from the table below, the City continues to show the use of Fund Balance or "savings" to balance its budget.

	FY19 Adopted	FY18 Adopted	FY17 Adopted
Revenues	$20,004,599	$ 18,981,362	$17,544,119
Expenditures	21,074,661	21,008,463	21,238,180
Change in Fund Balance	$ (1,070,062)	$ (2,027,101)	$ (3,694,061)

However, two important factors should be considered in noting the City's use of Fund Balance. First, the City continues to reduce its reliance on Fund Balance to balance its budget primarily through its growth in revenues and closely controlling expenditures, where possible. Second, the City's budget policy calls for revenue to be budgeted conservatively and expenditures to be budgeted without discounting. In practice, revenues and expenditures are budgeted based on historical trends, current economic conditions and relevant changes in law. Some items, particularly reoccurring expenses and more stable revenues are easier to project and control. Other items are more volatile and can fluctuate greatly based on local and national conditions. Not discounting expenditures means expenditures are not reduced for such things as vacancies in staffing or lower utility bills due to an expected mild winter or cool summer. For these reasons, it is likely the actual (audited) results will show the use of a reduced amount of Fund Balance or none at all. This is illustrated in the following table. Note the FY18 results are, as of now, unaudited.

	FY18 Unaudited	FY17 Actual	FY16 Actual
Revenues	$20,411,733	$ 18,966,103	$18,144,285
Expenditures	19,189,009	19,521,342	19,514,347
Change in Fund Balance	$ 1,222,724	$ (555,239)	$ (1,370,062)

The City's largest revenue source property taxes, which are based on the City's tax digest and the adopted millage rate, are budgeted to increase by over $500,000 from the FY18 budget of $7,800,000. This increase is mainly due to new construction and the reassessment of existing properties.

The Motor Vehicle Title Ad Valorem Tax or TAVT, which is a one-time 7% tax paid on new and used car purchases, based on the sale price, is expected in increase by $110,000 from the FY18 budget of $610,000.

Overall Business Taxes, which includes business licenses, insurance premiums and taxes on financial institutions are expected to increase by $161,000 from the FY18 budget of $2,904,000.

Other major sources of revenue, including Franchise Taxes $2,030,000, Alcohol Beverage Taxes $616,000, Fines and Forfeitures $1,800,000, and Residential & Commercial Building Permit $508,500 are expected to increase slightly or remain the same.

Overall FY19 General Fund expenditures are projected to be $21,074,661, which is a slight increase from the FY18 adopted budget of $21,008,463 and a decrease from the FY18 amended budget of $21,251,323. The FY19 budget includes a cost of living increase for employees and an almost zero increase in employee health insurance cost.

General Fund Highlights

- FY 2019 General Fund budgeted expenditures are projected to decrease by $176,662 over the FY 2018 amended expenditures, largely due to the removal of one-time expenditures in the police department budget and a reduction in transfers to other funds.
- The property tax millage rate remains the same as the prior year at 6.551 mills.

- FY 2019 General Fund budgeted revenues are projected to increase by $1,013,137 over FY 2018 amended revenue. This increase in mainly due to an increase in property tax revenue from new construction and property reassessment.
- Employee benefits cost (medical, dental, life and disability insurance) remain virtually unchanged, with a $24,067 increase in medical insurance, a $21,177 decrease in dental insurance and a $5,458 decrease in disability insurance.
- Budgeted expenditures include a 2.5% cost of living adjustment for full-time and permanent part-time employees.
- The proposed budget focuses on maintaining the City's current staffing and level of service. With the addition of one new position, Development Coordinator, in the Planning & Development Department.
- At $8,300,000 and representing approximately 41% of the City's overall budgeted revenues, property taxes are the largest revenue source.
- At $8,873,339 and representing approximately 42% of the City's overall budgeted expenditures, police services are the City's largest expenditure category.

Strategic Goals and Strategies

The City of Duluth's FY 2019 budget, guided by long term strategic vision statements established by the Mayor and Council, seeks to build on the momentum currently under way in the downtown and take advantage of strategic opportunities that support the City's overall vision. Specific long term strategies incorporated in this budged include:

1. **Balanced Budget:** For the past few years the City has sought to reduce its reliance on reserves or "savings" to balance the General Fund budget. The objective was to increase revenues and control expenditures. Some of the measures taken to increase revenues were the creation of Parson Alley, a restaurant district and gathering space, partnering with Gwinnett County to establish a Tax Allocation District (TAD) to support redevelopment, undertaking various capital project in and around downtown to improve traffic flow and walkability, strategic land sales and purchases, and updating of alcohol ordinances. Expenditures were controlled through the leveraging of technology to increase service levels and limit staffing cost, the establishment of a Wellness Committee to encourage employees to get annual check-ups and maintain good health, and reducing workers compensation cost by focusing on safety.
2. **Establish Duluth N.O.W.:** Duluth Neighborhood Outreach Work (NOW) is a comprehensive program for neighborhood stabilization in the City. This program is a multi-faceted approach designed to improve the aesthetics of neighborhoods in the City. It includes both the citywide and neighborhood clean-up days sponsored by the City, staff working closely with homeowner associations (HOA's), the installation of traffic calming measures where appropriate, stricter code enforcement, and a recently passed Multi-Family Housing Inspection Ordinance.
3. **Create a Walkable Community:** In order to create a vibrant, close knit and welcoming community the City wants to encourage people to get out and meet each other. Several recently completed and planned capital projects are designed to accomplish this goal. Recently completed Phase I & II Downtown Parking projects not only improved parking, but also included wider sidewalks as part of the project. The State Route 120 Realignment included sidewalks on both sides of the road, along with a mid-block pedestrian crossing. Sidewalks are being constructed along a 1.25 mile section of State Route 120 east to connect this corridor to downtown. Plans are being design to add sidewalks along a .75 mile section of State Route 120 west. Plans are also being designed to

widen and add new sidewalks along a 1.75 mile section of Main Street leading to downtown. Funds have been authorized to acquire a house in the Willbrooke subdivision to create a walking trail to connect this subdivision and the now under construction South on Main subdivision to downtown.

4. **Safer Neighborhoods and City:** While safety is not a major concern in Duluth, ranked the 4th safest city in Gwinnett County and the 20th in the state, the police department continues to look for new and innovative ways to improve public safety. These initiatives include programs such as "One Congregation, One Precinct" that partner officers with local churches, police academies for English and Spanish speaking residents, youth police academy to encourage positive interaction with police, and a Virtual Patrol Program which lets citizens assist the police by monitoring city cameras for suspicious activity. The City has also completed Phase I of installing license plate reading (LPR) cameras at some entrances to the city. Proposals are currently being developed for Phase II. The police also continue to develop alternate patrol methods, such as electric motorcycles, ATV's and drones with cameras.

As one can tell from reading the above initiatives, they are forward thinking and will greatly improve the quality of life for both residents and visitors to the City of Duluth. The above initiatives are part of a long term strategy and will take several years to fully implement. Thus they will continue to be reviewed and, if needed, refined over time.

Short Term Influences and Priorities

As with all cities large and small, resources are limited and funding decisions have to be made when developing a budget. As well intended as staff's request maybe, not all needs can be addressed. This sometimes requires staff and council to look at the budget in terms of what can be funded in the current budget and what items, however desirable, need to be addressed in future budgets. In developing the FY 2019 budget, the follow factor influenced the overall direction of the budget.

1. The need to continue to work toward a balance budget by growing revenues and controlling expenditure.
2. Evaluate the success of each of the City's events, to improve those that are well attended and change or remove those that are not. Along with an increase in overall funding for City events.
3. Address the need for employee pay increases based on the projected outcome of the prior year's budget.
4. Leverage technology to improve employee performance and the quality of services provided to residents.
5. Evaluate the report of assessment of City facilities to determine funding sources for some items on the deferred maintenance list.

While definitely considered during the development of the FY 2019 budget, several of the above items are ongoing and will once again need to be considered in the development of future budgets.

Other Funds and Activities

The second largest fund the City operates is the Stormwater Utility Fund for the repair and maintenance of its stormwater infrastructure, which includes underground pipes, catch basins, detention ponds and street sweeping. Funding of this utility comes from an annual assessment on property tax bills. Condominiums are charged $14.40 and single-family homes are generally $36.00. Commercial properties are assessed $36.00 per 2,654 square feet of impervious surface or fraction thereof. The FY 2019 budgeted revenue for this fund is $900,172, which represents an increase of $33,872 from the FY 2018 amended revenues of $866,300. This increase can be attributed mainly to new construction throughout the City. The FY 2019 budgeted expenditures for this fund are $900,172 compared to FY 2018 budgeted

expenditures of $1,356,970. This decrease of $456,798 is partly due to a mid-year budget adjust to add $353,600 in carry forward funds from the prior year to the budget. Unspent funds from the prior year are often carried forward to the current budget, provided the fund maintains a balance equal to or great than 25% of the budgeted revenues.

The City of Duluth self-insures for workers' compensation claims and uses a Workers Compensation Fund to account for the activity. The revenue from this fund comes from two sources, an annual transfer of $250,000 from the General Fund and interest earned on excess funds that are invested until needed. An insurance policy is purchased each year to cover any claims that exceed $1 million, which limits the City's maximum exposure. For this reason, the City seeks to maintain a cash balance of approximately $1 million in the fund. The current cash balance is $648,407.35, up $99,792.90 from the prior year.

Other funds worth noting:

Public Art Fund – Funds various art works including permanent and temporary art pieces and murals. FY 2019 budgeted expenditures of $38,500.

Police State Drug Fund – Revenue is derived for the sale and confiscation of assets that the court finds are related to drug activity. FY 2019 budgeted expenditures of $39,223.

Rental Motor Vehicle Tax Fund – This tax is derived from a 3% tax on the rental of certain motor vehicles in the City. FY 2019 budgeted expenditures of $50,000.

Police Technology Fund – Revenue is derived from a fee assessed on all fines assessed through the Duluth Municipal Court. FY 2019 budgeted expenditures of $100,000.

Tax Allocation District Fund – Revenue is derived from taxes paid on property located in the district when assessed value is above the frozen value of the property. Funds are used for redevelopment activities. FY 2019 budgeted expenditures of $106,500.

Conclusion

Over the past several years, the landscape of the City of Duluth has changed in many ways. Roads have been redesigned and resurfaced, old buildings have been repurposed, new ones have been build, old neighborhoods have been revitalized and new housing has been added. The strategic vision put forth by the Mayor and Council and implemented by the staff is now being realized. Residents can live, work, eat and be entertained all in Duluth. Duluth is an attractive, growing and desirable community where family and friends gather to share good times. The financial outlook for the City is strong and this budget continues to build on the success of the past.

I wish to thank the Mayor and Council for providing leadership to keep the City moving forward. I also want to thank staff for their hard work in carrying out these plans.

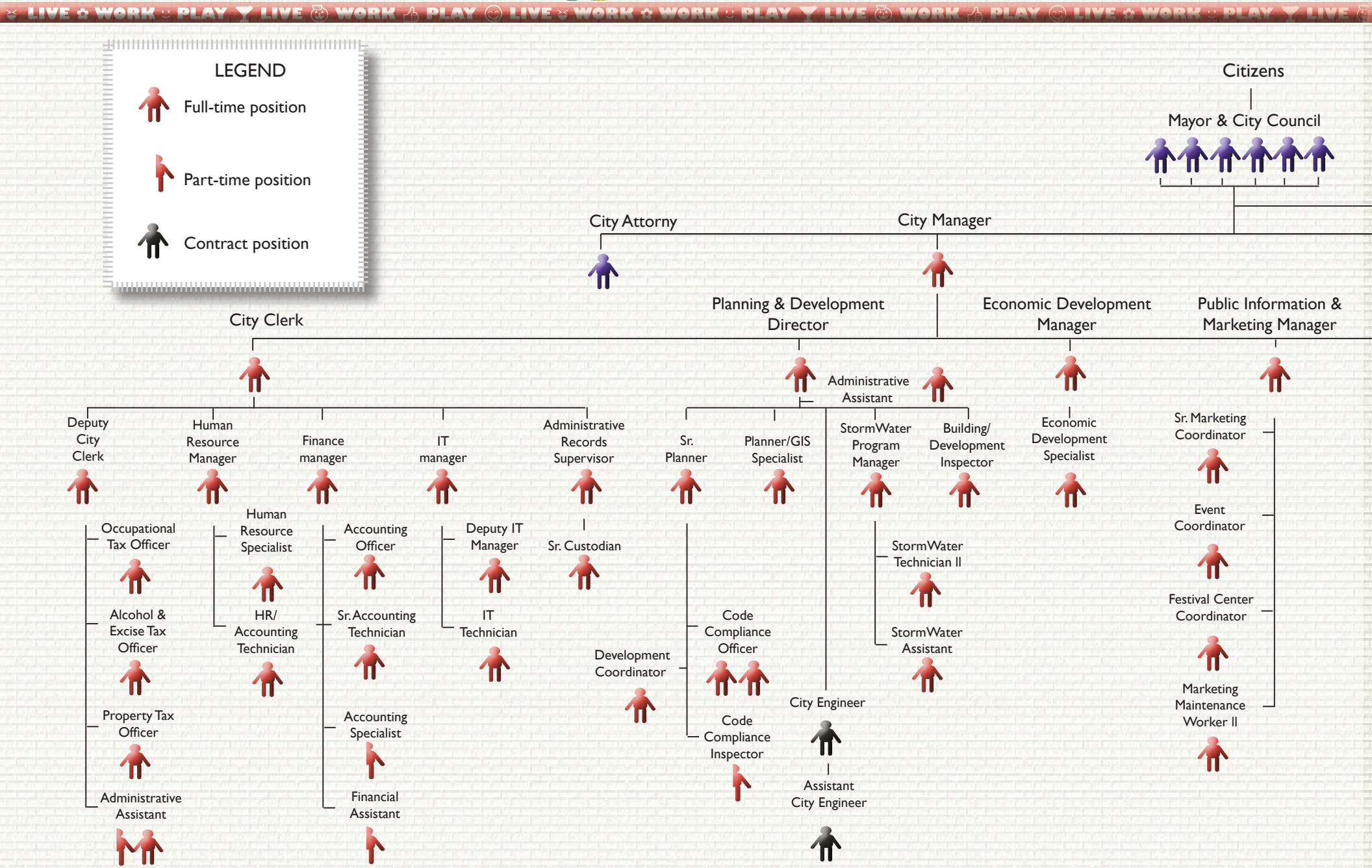
Respectfully submitted,

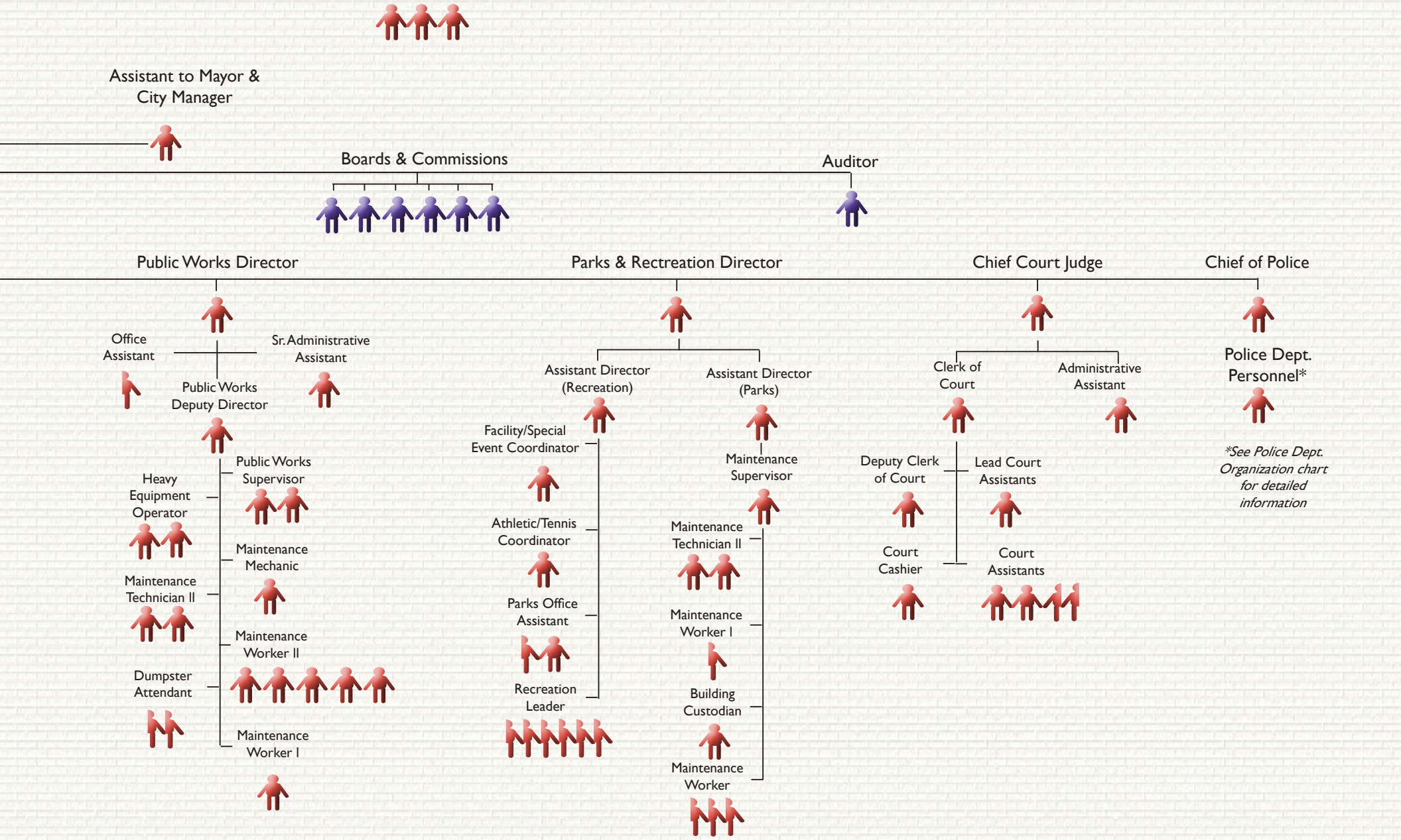
James Riker

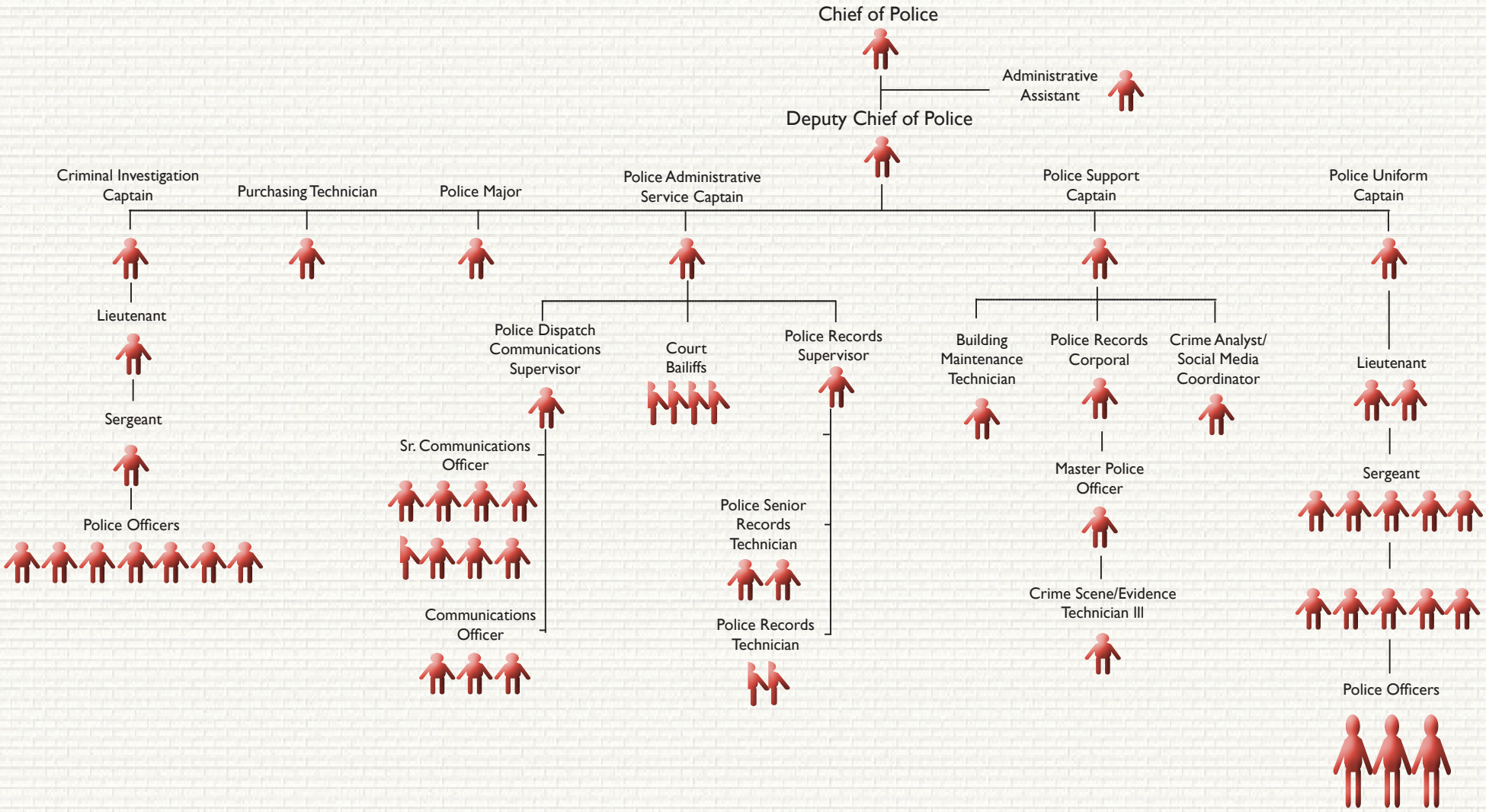
City Manager






LEGEND
Full-time position
Part-time position
Contract position
Citizens
Mayor & City Council
City Attorny
City Manager
City Clerk
Planning & Development Director
Economic Development Manager
Public Information & Marketing Manager
Deputy City Clerk
Human Resource Manager
Finance manager
IT manager
Administrative Records Supervisor
Administrative Assistant
Sr. Planner
Planner/GIS Specialist
StormWater Program Manager
Building/ Development Inspector
Economic Development Specialist
Sr. Marketing Coordinator
Occupational Tax Officer
Alcohol & Excise Tax Officer
Property Tax Officer
Administrative Assistant
Human Resource Specialist
HR/ Accounting Technician
Accounting Officer
Sr.Accounting Technician
Accounting Specialist
Financial Assistant
Deputy IT Manager
IT Technician
Sr. Custodian
Development Coordinator
Code Compliance Officer
Code Compliance Inspector
City Engineer
Assistant City Engineer
StormWater Technician II
StormWater Assistant
Event Coordinator
Festival Center Coordinator
Marketing Maintenance Worker II


Assistant to Mayor & City Manager
Boards & Commissions
Auditor
Public Works Director
Office Assistant
Sr. Administrative Assistant
Public Works Deputy Director
Heavy Equipment Operator
Public Works Supervisor
Maintenance Technician II
Maintenance Mechanic
Maintenance Worker II
Dumpster Attendant
Maintenance Worker I
Parks & Rectreation Director
Assistant Director (Recreation)
Assistant Director (Parks)
Facility/Special Event Coordinator
Athletic/Tennis Coordinator
Parks Office Assistant
Recreation Leader
Maintenance Supervisor
Maintenance Technician II
Maintenance Worker I
Building Custodian
Maintenance Worker
Chief Court Judge
Clerk of Court
Administrative Assistant
Deputy Clerk of Court
Lead Court Assistants
Court Cashier
Court Assistants
Chief of Police
Police Dept. Personnel*
*See Police Dept. Organization chart for detailed information



LEGEND

Full-time position

Part-time position

10 Full-time position

	FY15		FY16		FY17		FY18		FY19	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Manager										
City Manager	1		1		1		1		1	
Assistant to Mayor & City Manager	1		1		1		1		1	
Total City Manager:	2	0	2	0	2	0	2	0	2	0
Clerk Administration										
City Clerk	1		1		1		1		1	
Deputy City Clerk	1		1		1		1		1	
Administrative Records Supervisor	1		1		1		1		1	
Compliance Inspector		1		1		1				
Administrative Assistant								1		1
College Intern		1		1		1				
Total Clerk Administration:	3	2	3	2	3	2	3	1	3	1
Business Office										
Property Tax Officer	1		1		1		1		1	
Occupational Tax Officer	1		1		1		1		1	
Alcohol/Excise Tax Officer	1		1		1		1		1	
Administrative Assistant	1		1		1		1		1	
Total Business Office:	4	0	4	0	4	0	4	0	4	0
Finance Department										
Finance Manager	1		1		1		1		1	
Accounting Officer	1		1		1		1		1	
Senior Accounting Technician	1		1		1		1		1	
Accounting/HR Technician		1	0.5		0.5		0.5		0.5	
Accounting Specialist		1		1		1		1		1
Financial Assistant		1		1		1		1		1
Total Finance:	3	3	3.5	2	3.5	2	3.5	2	3.5	2
Human Resources										
Human Resources Manager	1		1		1		1		1	
Payroll & Benefits Specialist	1		1		1		1		1	
Accounting/HR Technician		1	0.5		0.5		0.5		0.5	
Total Human Resources:	2	1	2.5	0	2.5	0	2.5	0	2.5	0
Information Technology										
Information Technology Manager	1		1		1		1		1	
Deputy Information Technology Manager	1		1		1		1		1	
Information Technology Technician	1		1		1		1		1	
Total Information Technology:	3	0	3	0	3	0	3	0	3	0
Custodial										
Building Custodian	1		1		1		1		1	
Total Custodial:	1	0	1	0	1	0	1	0	1	0

	FY15		FY16		FY17		FY18		FY19	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Municipal Court										
Chief Court Judge	1		1		1		1		1	
Clerk of Court	1		1		1		1		1	
Deputy Clerk of Court	1		1		1		1		1	
Senior Court Assistant (1)	3		3		3		2			
Lead Court Assistant							1		1	
Administrative Assistant	1		1		1		1		1	
Court Cashier					1		1		1	
Court Assistant (2)	1	2	1	2		2		2	2	2
Total Municipal Court:	8	2	8	2	8	2	8	2	8	2
Parks & Recreation										
Parks & Recreation Director	1		1		1		1		1	
Assistant Director - Parks	1		1		1		1		1	
Assistant Director - Recreation	1		1		1		1		1	
Athletic & Tennis Coordinator	1		1		1		1		1	
Special Events & Facility Coordinator	1		1		1		1		1	
Maintenance Grounds Supervisor	1		1							
Parks Office Assistant	1	1	1	1	1	1	1	1	1	1
Parks Maintenance Supervisor	1		1		1		1		1	
Park Maintenance Technician II			2		2		2		2	
Maintenance Worker II	2				1					
Maintenance Worker I	1	1	1	1		2		1		1
Maintenance Worker II/Custodial	1		1		1					
Building Custodian							1		1	
Recreation Assistant		4		9		8				
Camp Director		1								
Recreation Leader		3		1		1		7		7
Park Maintenance Worker		5		3		3		3		3
Total Parks and Recreation:	12	15	12	15	11	15	10	12	10	12
Public Works										
Public Works Director	1		1		1		1		1	
Public Works Deputy Director	1		1		1		1		1	
Public Works Supervisor	2		2		1		2		2	
Senior Administrative Assistant	1		1		1		1		1	
Heavy Equipment Operator (3)	1		1		1		1		2	
Maintenance Mechanic	1		1		1		1		1	
Maintenance Worker II	10		5		5		5		5	
Maintenance Worker I (4)		1	1	1	3	1	2		1	
Maintenance Technician I (5)			2		1		1			
Maintenance Technician II (5)			1		1		1		2	
Office Assistant		1		1		1		1		1
Dumpster Attendant		2		2		2		2		2
Total Public Works:	17	4	16	4	16	4	16	3	16	3

	FY15		FY16		FY17		FY18		FY19	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Police Administration										
Chief of Police	1		1		1		1		1	
Deputy Chief of Police	1		1		1		1		1	
Police Major	1		1		1		1		1	
Captain (12)									1	
Administrative Assistant	1		1		1		1		1	
Purchasing Technician	1		1		1		1		1	
Total Police Administration:	5	0	5	0	5	0	5	0	6	0
Criminal Investigation										
Captain	1		1		1		1		1	
Lieutenant (6)									1	
Sergeant (6)	2		2		2		2		1	
Police Officer (7)	6		7		7		6		7	
Total Criminal Investigation:	9	0	10	0	10	0	9	0	10	0
Police Support Services										
Captain			1		1		1		1	
Lieutenant	1									
Corporal	1		1		1		1		1	
Master Police Officer					1		1		1	
Police Records Supervisor	1		1		1		1		1	
Police Records Technician (8)	2	2	2	2	1	2	1	2		2
Police Senior Records Technician (8)					1		1		2	
Building Maintenance Technician	1		1		1		1		1	
Crime Scene/Evidence Technician	2									
Crime Scene/Evidence Technician III			2		1		1		1	
Crime Analyst/Social Media Coordinator							1		1	
Court Bailiff		4		4		4		4		4
Total Police Support Services:	8	6	8	6	8	6	9	6	9	6
Police Dispatch										
Communication Supervisor	1		1		1		1		1	
Senior Communications Officer	8	1	8	1	8	1	7	1	7	1
Communications Officer	2		2		2		3		3	
Total Police Dispatch:	11	1	11	1	11	1	11	1	11	1
Police Uniform Division										
Major	1									
Captain	1		1		1		1		1	
Lieutenant	2		2		2		2		2	
Sergeant	5		5		5		5		5	
Corporal	5		5		5		5		5	
Patrol Officer (7)	30		31		31		32		30	
Fleet Assistant		1	1		1					
Total Police Uniform Division:	44	1	45	0	45	0	45	0	43	0

	FY15		FY16		FY17		FY18		FY19	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Planning & Development										
Community Development Director	1		1		1		1		1	
Planning Manager (9)							1			
Senior Planner / Development Review					1					
Senior Planner / Neighborhood Planning (10)					1				1	
Planner I	1		1							
City Engineer	1		1							
Building & Development Inspector	1		1		1		1		1	
Zoning/Development Planner	1		1							
Code Compliance Officer	1	1	1		1		2		2	
License/Code Compl. Inspector								1		1
Administrative Assistant	1		1		1		1		1	
Development Coordinator (11)									1	
Senior GIS Specialist					1					
GIS Specialist	0.5		0.5				1		1	
Total Planning & Development:	7.5	1	7.5	0	7	0	7	1	8	1
Public Information & Marketing										
Public Info & Marketing Manager	1		1		1		1		1	
Senior Marketing Coordinator (14)							1			
Senior Marketing & Outreach Coordinator (14)									1	
Marketing Coordinator	1		1		1					
Events Coordinator (13)	1		1		1		2		1	
Festival Center Coordinator (13)									1	
Events Assistant						2				
Marketing Maint Worker II							1		1	
Downtown Coordinator	1		1							
Total Public Information & Marketing:	4	0	4	0	3	2	5	0	5	0
Economic Development										
Economic Development Manager	1		1		1		1		1	
Economic Development Specialist			1		1		1		1	
Administrative Assistant	1									
Total Economic Development:	2	0	2	0	2	0	2	0	2	0
Total General Fund:	145.5	36	147.5	32	145	34	146	28	147	28
StormWater										
StormWater Supervisor	1		1		1		1		1	
StormWater Technician I	1		1							
StormWater Technician II					1		1		1	
Administrative Assistant	1		1		1		1		1	
GIS Specialist	0.5		0.5							
Total StormWater:	3.5	0	3.5	0	3	0	3	0	3	0
Total City of Duluth Authorized Personal:	149	36	151	32	148	34	149	28	150	28

(1) In fiscal year 2018, eliminated two full time Senior Court Assistant positions
(2) In fiscal year 2018, added two full time Court Assistant positions
(3) In fiscal year 2018, added a full time Heavy Equipment Operator position
(4) In fiscal year 2018, eliminated a full time Maintenance Worker I position
(5) In fiscal year 2018, a full time Maintenance Technician I position was promoted to a full time Maintenance Technician II position
(6) In fiscal year 2018, a full time sergeant position was promoted to a full time Lieutenant position
(7) In fiscal year 2018, a full time Police officer position was transferred to CID dept. and a full time Police officer position was eliminated
(8) In fiscal year 2018, a full time Police Records Technician position was promoted to a full time Police Senior Records Technician position
(9) In fiscal year 2018, eliminated a full time Planning Manager position
(10) In fiscal year 2018, added a full time Senior Planner position
(11) In fiscal year 2018, added a full time Development Coordinator position
(12) In fiscal year 2018, added a full time Police Captain position
(13) In fiscal year 2018, added a full time Festival Center Coordinator position and eliminated a full time Event Coordinator position
(14) In fiscal year 2018, added a full time Senior Marketing Coordinator was promoted to a Senior Marketing & Outreach Coordinator position





In the early 1800's there were no known white settlers in the area now known as Duluth, Georgia. At the time the area was part of the Cherokee Indian territory. In 1818, Gwinnett County was created by an act of the General Assembly of Georgia and the area was opened to settlers.

When one of the early settlers, Evan Howell came to the area from Cabarrus County, North Carolina, there was only one road opened at the time. This was Peachtree Road, an offshoot of an old Indian trail that ran along a bridge south of the Chattahoochee River. It had been surveyed and constructed during the War of 1812 and connected Fort Daniel with another fort at Standing Peachtree, 30 miles downriver. Peachtree Road is still the most famous road in Georgia.

In 1821, Evan Howell developed the town of Howell Crossing which later evolved into a major artery for the railroad. From 1821 to its incorporation in 1876 the community was named "Howell's Cross Roads". Evan Howell – the city's namesake – was also the grandfather of Atlanta Mayor Evan P. Howell.

Howell realized that more roads were needed in order for the area to develop, so he obtained permission in February 1833 to construct a road from the Chattahoochee River across his land to intersect Peachtree Road. This intersection became known as Howell's Cross and was known by this name for 40 years.

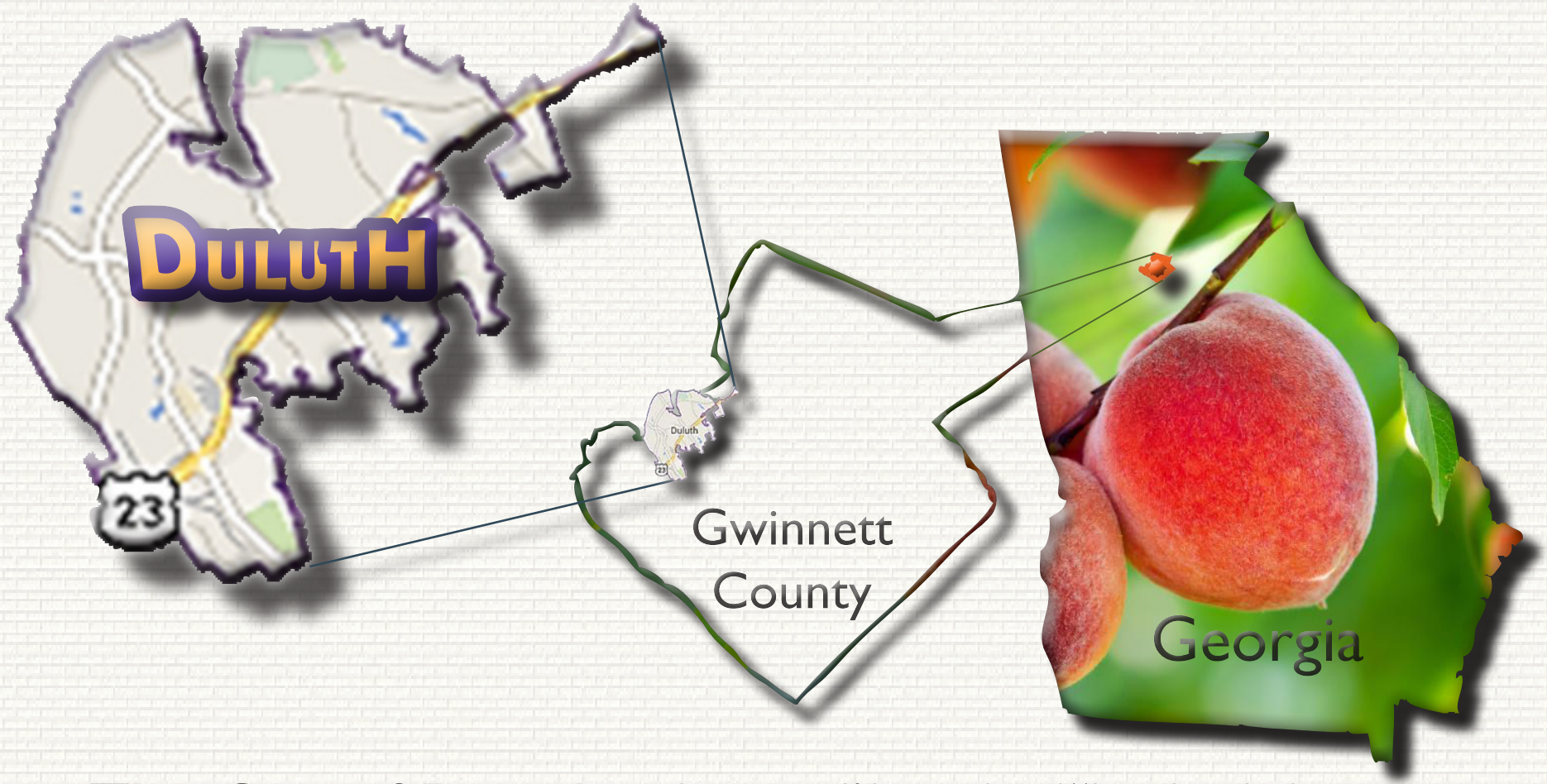
In 1871 when the railroad was constructed to Howell's Cross Roads" a depot was erected there and Even P. Howell, grandson of Evan Howell, was invited to deliver an address and name the new town. The county at the time was laughing about a speech delivered in the United States House of Representatives by Congressman James Proctor Knott. A bill was before the Congress to finance the building of a railroad in a certain section of Minnesota and to terminate at an obscure village by the name of Duluth. Knott's address brought down the House of Representatives and the country got a good laugh. Mr. Howell, therefore, gave the name of Duluth to Howell's Cross Roads.

Around the turn of the Century, Duluth had farmers coming from surrounding counties to have their cotton harvests ginned and shipped. During those days the streets of downtown Duluth were so covered with bales of cotton overflowing from the warehouses that the main streets were virtually impassable. While they were in the town, families stocked up on store bought goods and supplies from local merchants.

At one time, Duluth could boast of three cotton gins, ten cotton buyers, several warehouses, three mule trading barns, and three blacksmith shops. While much of the small-town character of this old cotton city remains, the hand of progress has led Duluth boldly and swiftly into the present. There is a lot of talk about the old days, and nostalgia runs as deep as the Chattahoochee River. Everyone here takes pride in what the community was, what it is today, and what it will be in the future. Duluth is a progressive City with its sights set firmly on the future, where **all citizens capture the spirit of Good Living!**







The City of Duluth currently encompasses 10.1 square miles, or 6441 acres. Located in the western portion of Gwinnett County, The City is approximately 20 miles northeast of Atlanta. Duluth is bordered by Fulton County along the Chattahoochee River and is situated between the cities of Norcross and Suwanee in Gwinnett County.

The City of Duluth's employees are totally dedicated to providing quality customer service to all members of our community. We have published standards displayed at the entrances of each department. Our Vision is that of a vibrant City, where people are excited about living.

A City dedicated to its citizens to ensure:

- A safe and secure community.
- A dynamic and efficient organization.
- A clean environment.
- Innovative regional leadership, and
- A proactive approach to all issues.

We intend to provide the highest quality service to all City residents and to all who interact with municipal government. In all activities, especially the budget, City employees strive to achieve total customer understanding and satisfaction. We maintain the highest standards of honesty, integrity, and trust; and thereby earn the confidence and respect of the community. We follow the basic tenants of the International City-County Management Association's (ICMA) Code of Ethics in all we do. We share the fundamental belief that the quality of our performance as an organization is directly related to how well we inspire and support each other as colleagues and team members. We are consequently committed to being role models to create a quality work environment which:

- Values accountability,
- Rewards individual performance and organizational productivity,
- Fosters teamwork,
- Maximizes the development of personal performance
- Stimulates empowerment and openness,
- Encourages quality and excellence.

The City of Duluth serves the needs of the community in the following areas:

Efficient Refuse Collection
Recycling
Park/Recreation
City Newsletter
Full Service Police Protection
Duluth Against Drugs
Vacation House Checks
Traffic Study Analysis

Zoning Code Enforcement
Comprehensive Planning
Services Building Inspection
Street Lights
Highway Beautification
Drainage/Catch Basin Maintenance
Franchise Management
Street Maintenance/Resurfacing

Downtown Programs: including concerts, movies, festivals, etc.

The City of Duluth's Financial Policies and Procedures set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies guide the decision-making process of the Mayor, Council and Administration. The Annual Budget is a fiscal plan which presents the services to be provided to the community and the funds necessary to perform these services.

Budget Preparation

The City of Duluth operates under a fiscal year that begins on July 1st and ends June 30th. The budget process is the primary mechanism by which key decisions are made regarding the types and levels of service to be provided by the City given the anticipated amount of available resources. The major steps in the process are outlined below with a detailed schedule on page 30.

Proposed Budget- A proposed budget shall be prepared by the City Manager with the participation of all the City's Department Directors within the provisions of the City Charter. The City will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures.

a. Budget process begins in January of each year and is a six month process detailed in the budget calendar

b. Department Directors develop expenditure requests for the next fiscal year.

c. During the months of March and April, the Budget Committee reviews all departmental budget request to recommend a balanced budget.

d. At least 60 days prior to the start of the fiscal year the City Manager submits to Council a proposed operating budget and capital improvement budget.

e. A series of work session and public meeting are held to review and finalize the City Manager recommended budget.

f. The annual budget is formally adopted by Council before July 1st.

Expenditure Control

The General Fund provides for the overall operations of the City. Each Department Director is responsible for monitoring their revenues and expenditures. On a citywide basis, the Finance Manager working with the City Clerk monitors all General Fund accounts.

Budget Control

Georgia Law, O.C.G.A. 36-81-2 establishes the legal level of budgetary control at the department level, which is the same level that has been adopted by the City. Within the overall budget limitations, authority is delegated to the City Manager and Department Directors intra-departmental transfer of non-personnel appropriations and revenue anticipation may be approved as deemed necessary. Under no circumstances, however may personnel appropriations or the total budget of any department be increased or decreased without Council approval.

Reporting

Monthly Budget Performance Reports will be prepared by the Finance Manager to enable Department Directors to manage their budgets and to enable the Finance Manager to monitor and control the budget as authorized by the City Clerk.

Policy Guidelines

The overall goal of the City's financial plan is to establish and maintain effective management of the City's financial resources. The following section outlines some of the policies used to guide the preparation and management of the City's budget. This section consists of operating budget policies, revenue policies, and financial accounting policies.

The development and preparation of the City's budget is guided by the following policies:

- All funds are required to balance. Anticipated revenues must equal the sum of budgeted expenditures. All funds should be included in the budget process.
- The Capital Improvement Program requires coordination and planning in conjunction with the various operating fund budgets.
- The General Fund is based on long-range financial plans which include unallocated fund reserves. The goal is to keep the reserve equal to or greater than four months of operating expenses and other financing uses.
- The City Council has mandated that the City shall maintain a designated Capital Reserve in an amount not less than two million dollars.
- The City Council has also approved that the General Fund Budget shall include a contingency equal to or less than 3% of the total General Fund Operating Budget.

Revenue Policies

The City will maintain effective collection systems and implement aggressive enforcement strategies in order to maximize revenues from available sources.

The City will maintain a broad revenue base with widely diversified revenue sources that will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

The City will implement user fees in all areas where feasible and productive as well as seek to set fees at levels related to the costs of providing the services and to be consistent with what other jurisdictions/organizations are charging. Moreover, user fees will be reviewed annually as part of the budget process and will be adjusted as needed with Council approval in order to recoup costs.

The projection of revenues at the fund level will be both realistic and conservative in order that actual revenues will consistently equal or exceed budgeted revenues.

Financial Structure

The City accounting system is organized and operated on a fund basis, with financial transactions budgeted and recorded in individual funds. A fund is an independent financial and accounting entity. It is a set of interrelated accounts used to record revenues and expenditures associated with a specific purpose. Funds have a balancing set of accounts and records, cash and other financial resources in conjunction with all related liabilities and residual equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives on accordance with special regulations or restrictions. All of the City's individual funds are first classified by category and then by fund type within that category. The following is a description of the three fund types and a description of the funds in each category:

1. **Governmental Fund Types:** The funds through which most governmental functions typically are financed. All governmental funds are accounted for on a spending or "financial flow" measurement focus. The acquisition, use and balances of the City's expendable financial resources, and related liabilities (except those accounted for in proprietary funds) are accounted for in governmental funds.
    a. **General Fund:** The general operating fund for the City. Accounts for all financial resources except those required to be accounted for in another fund. Most financial transactions are reported in this fund. Only one general fund is permitted for reporting purposes.
    b. **Special Revenue Funds:** Are created to account for the proceeds of specific revenue sources that are restricted legally to expenditure for specific purpose.
    c. **Capital Project Funds:** Are used to account for financial resources to be used for the acquisition or construction of major capital improvements
    d. **Debt Service Funds:** Are used to account for resources used to repay the principal and interest on general long-term debt, such a general obligation bonds.
    e. **Permanent Funds:** Are used to report resources that are legally restricted to the extent that only earnings, and not principal may be used for purposes that support the reporting government's programs.

2. **Proprietary Funds:** The funds used to account for government activities that are similar to business operations in the commercial sector or the funds used when the reporting focus is on determining net income, financial positions, and changes in financial position.

    a. **Enterprise Funds:** Used to report any activity for which the government charges a fee to external users for goods or services.

    b. **Internal Service Funds:** Used to account for the financing of goods or services provided by one department to other departments of the City, on a cost reimbursement basis.

3. **Fiduciary Fund Types:** Are created to account for assets held by the government in a trustee or agent capacity such as taxes collected and held on behalf of other local governments and trusts which receive external donations for the benefit of parities external to the reporting government.

    a. **Agency Funds:** Are holding accounts for assets belonging to some other agency/government other than the reporting government.

    b. **Pension Trust Funds:** Account for those assets held for retirement payments to the employees of the reporting government.

    c. **Investment Trust Funds:** Are used to account for the external portion of a government sponsored investment pool. The Georgia Fund I is an example of this type of fund.

    d. **Private-Purpose Trust Funds:** Are used to report resources held and administered by the reporting government when it is acting in a fiduciary capacity for individuals, private organizations, or other governments.

Accounting Basis

The governmental funds are accounted for on the modified accrual basis of accounting. Under this basis, revenues are recognized when they are susceptible to accrual, when they become measurable and available. Likewise, expenditures are recorded as the liabilities are incurred, if measurable. However, principal and interest on general long-term debt are recorded as fund liabilities when due. Revenues susceptible to accrual are property taxes, licenses, interest revenues and charges for services. Fines are not susceptible to accrual generally since they are not measurable until received in cash. The City considers property taxes as available in the period for which they were levied if they are collected within 60 days after year-end.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

Budgetary Basis

All budgets are adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). The General, Special Revenue and Capital Project funds are developed on a modified accrual basis. The Enterprise fund is developed on the accrual basis. All annual appropriations lapse at the fiscal year end. The basis for budgeting is consistent with the basis for accounting with the difference being encumbrances. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation, is utilized in governmental funds. Encumbrances outstanding at year-end lapse and may be appropriated in the subsequent years' budget.

Investment Policies

Disbursement, collection and deposit of all funds will be appropriately scheduled to ensure the timely payment of expenses and investment of funds. The amount of total bank balances is classified into categories of credit risk:

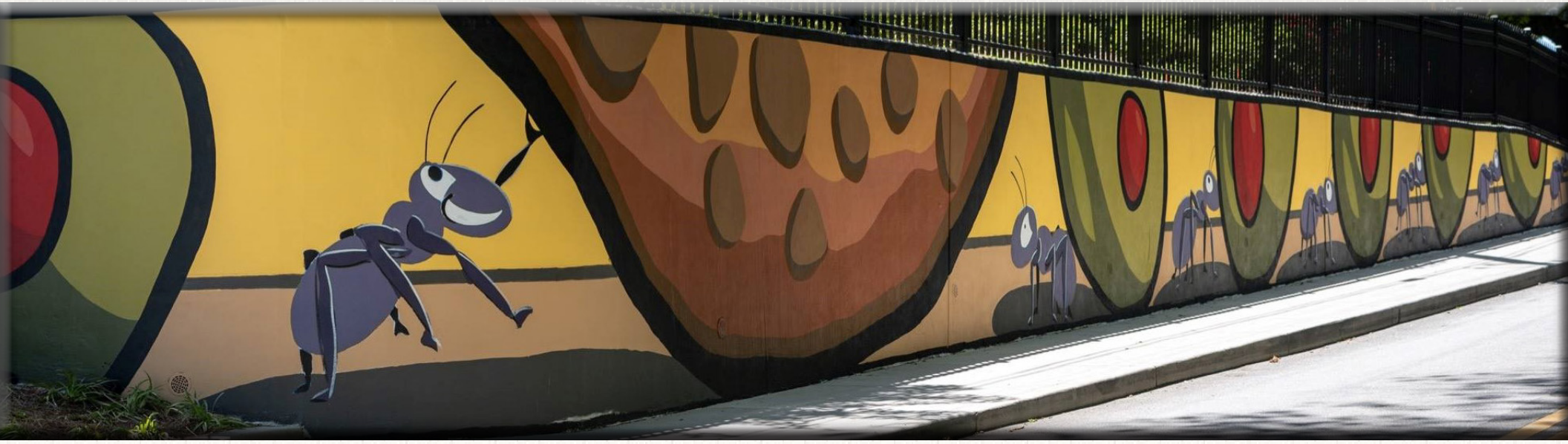
a. Cash that is insured or collateralized with securities held by the City or by its agent in the City's name; or

b. Cash collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.

Georgia statutes only authorize the City to invest in obligations of the United States Treasury or Agencies,

Banker's acceptances, repurchase agreements, the State of Georgia Local Government Investment Pool (Georgia Fund I), and certificates of deposit in national and state banks insured by the Federal Deposit Insurance Corporation.

The City has by ordinance established a Finance Committee, which is composed of up to eight members. The committee is made up of two members of the City Council, one to four residents of the City of Duluth, two of which may be business owners with a current city occupational tax certificate and two city residents, the Human Resources Manager, and the Finance Manager.



Fund Balance

In conjunction with Governmental Accounting Standards Board Statement 54 (GASB 54), the City shall maintain the following fund balance categories for all of the City's governmental funds:

Classification		Definition	Examples
Nonspendable		"Amounts that cannot be spent because they are either: a. Not in spendable form; or b. Legally or contractually required to be maintained intact."[1]	• Inventories • Prepaid items • Long-term receivables • Permanent endowments
Restricted		"Fund balance should be reported as restricted when constraints placed on the use of resources are either: a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation."[2]	• Restricted by state statute • Unspent bond proceeds • Grants earned but not spent • Debt covenants • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation.
Unrestricted	Committed	"Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority"[3]	• Amounts Council sets aside by resolution.
	Assigned	"Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed"[4]	• Council delegates the authority to assign fund balance to the City Manager. • Council has appropriated fund balance during the budget process.
	Unassigned	"Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned."[5]	

1 *GASB Statement No. 54, ¶ 6*
2 *GASB Statement No. 54, ¶ 8*
3 *GASB Statement No. 54, ¶ 10*
4 *GASB Statement No. 54, ¶ 13*
5 *GASB Statement No. 54, ¶ 17*

The City of Duluth's fund balance policy is guided by the GFOA's recommended practice "Appropriate Level of Unrestricted Fund Balance in the General Fund." Measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. The City has established fund balance guidelines for Capital Reserve and Operating Reserve.

Capital Reserve

The Council has mandated that the City shall maintain a designated capital reserve in an amount to be set forth in the budget each fiscal year. Interest income generated from said reserve and payable in any particular fiscal year shall remain in the capital reserve. Withdrawal of said reserves is contingent upon the passage of an ordinance requiring the affirmative vote of at least four Council members (City Charter; Section 6.32).

Operating Reserve

The City will seek to maintain a level of unassigned fund balance in its General Fund greater than or equal to four (4) months of operating expenditures and other financing uses based on the current fiscal year's budget.

Use of "Excess" Fund Balance

Fund balance beyond designated or restricted reserves may be used as a funding source for the following year's budget, just like any recurring revenue, to pay for needed services and/or provide tax relief.

Debt Policies

The City avoids using short-term debt to fund any operating costs. The capital reserve, operating reserve, and contingency safeguards are intended to eliminate the need for short-term borrowing or debt. If, in spite of these safeguards, short-term borrowing becomes unavoidable, then the appropriate form for such borrowing would be competitively bid Tax Anticipation Notes (TANs) authorized in open session by Council. The City has eliminated the use of TANs for the last ten years.

If deemed in the best interest of the City, issuing long-term debt for capital improvements or participating in Georgia Municipal Association lease-purchase plans is possible. The only long term debt obligations of the City consist of revenue bonds issued through the Downtown Development Authority (DDA) and the Urban Redevelopment Agency (URA). The revenue bond funds have been used for various capital projects, including the Town Green (Series 2000), the Public Safety Building (Series 2012-refunding of Series 2003), the New City Hall (Series 2006) and The Block Development Project (Series 2015). While the debt associated with these borrowing resides with the DDA/URA that borrowed the funds, in the Series 2000, 2012, and 2006 offerings, the City has entered into an intergovernmental agreement in which the City has agreed to purchase the completed capital asset from the DDA/URA and in return, the City will make semiannual payments to the DDA/URA equal to the amount of the semiannual bond payments. In regards to the Series 2015 offering, the City has entered into an intergovernmental agreement in which the City has agreed to make semiannual payments to the DDA equal to the amount of the semiannual bond payments, in exchange for the DDA using the bond funds to make loans to private developers for the construction of the project.



Long-Term Debt Obligations

Entering into fiscal year 2015, the City (including its contractual agreements with its two component units - the DDA and URA), has the following long term debt obligations:

City of Duluth
Long-Term Debt Obligations*
June 30, 2018

	DDA Revenue Bond Series 2000	URA Revenue Bond Series 2006	URA Revenue Bond Series 2012**	DDA Revenue Bond Series 2015	Total
Obligation Amount:	$1,850,000	$1,660,000	$4,020,000	$6,680,000	$14,210,000
Purpose of Issue:	Town Green	New City Hall	Public Safety Building	The Block	
Date of Issue:	October 1, 2000	November 21, 2006	December 4, 2012	May 28, 2015	
Maturity Date:	December 1, 2020	June 1, 2024	June 2, 2024	December 1, 2025	
Amount of Issue:	$6,520,000	$5,000,000	$7,095,000	$7,500,000	
Interest Dates:	June & December	June & December	June & December	June & December	
Interest Rate:	5.29%	3.65% to 4.25%	1.63%	3.50%	
Call Date:	Noncallable	beginning June 1, 2016	Noncallable	Callable	
Paying Agent:	Wells Fargo	U.S. Bank	SunTrust Bank	Regions Bank	

* Intergovernmental agreements between City and DDA/URA.

** Refunding of URA Revenue Bond Series 2003.

In December 2012 with long-term interest rates at near historically low levels, the City did an advance refunding of their URA Revenue Bond Series 2003 in order to obtain significant savings from the difference between current rates and the rates on the outstanding bonds. Advance refunding is a financing technique that allowed the City to obtain the benefit of the current lower interest rates when the outstanding bonds were not currently callable. The proceeds from the sale of the refunding bonds - Revenue Bond Series 2012 – were used to purchase government securities, which were then deposited into an escrow account. At the date the Revenue Bond Series 2003 were callable (December 1, 2013), the funds in the escrow account were used to pay all principal and interest on these bonds. For accounting and financial reporting purposes, as of the date of the advance refunding, December 4, 2012, the URA Revenue Bond Series 2003 were considered defeased (void).

Debt Service Requirements

The historical and future debt service requirements (principal and interest payments) of the City are shown below.

City of Duluth
Debt Service Requirements

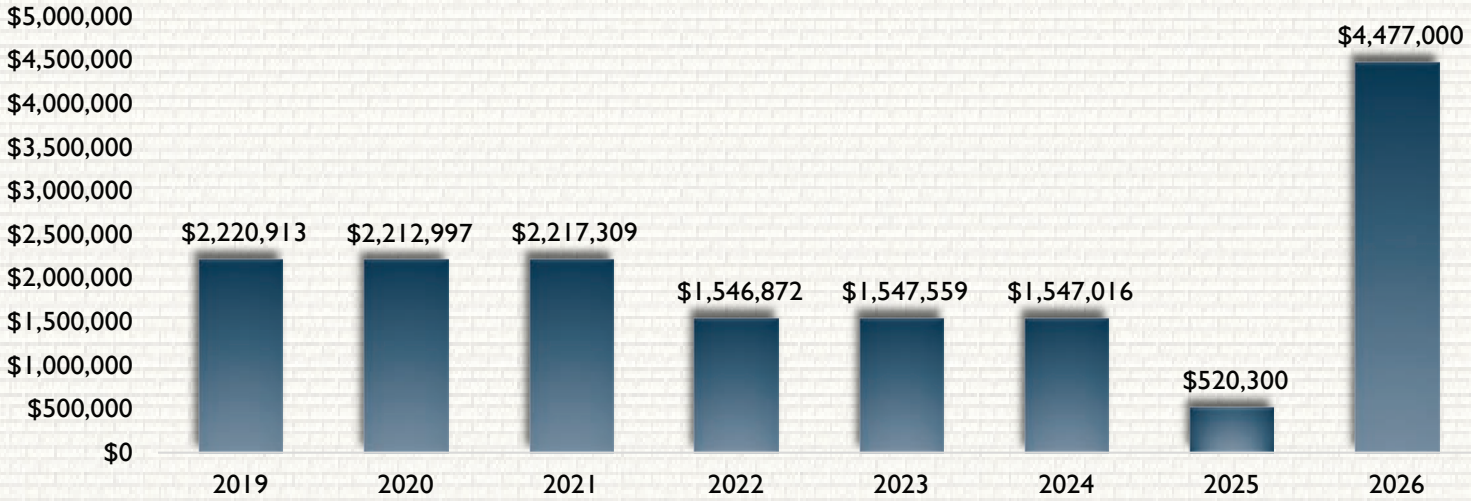
	FY16 Actual	FY17 Actual	FY18 Budget	FY19 Budget
General Fund:				
DDA:				
Revenue Bond Series 2000	$668,039	$665,921	$667,889	$667,392
Revenue Bond Series 2015	525,050	523,413	518,700	523,638
URA:				
Revenue Bond Series 2006	316,968	318,278	319,078	319,358
Revenue Bond Series 2012	705,844	705,901	705,795	710,526
Total General Fund	2,215,901	2,213,512	2,211,462	2,220,913
Total City of Duluth	$2,215,901	$2,213,512	$2,211,462	$2,220,913

DDA/URA Revenue Bonds

Principal and Interest Requirements

Fiscal Year	Interest	Principal	Debt Service Requirements
2019	$445,913	$1,775,000	$2,220,913
2020	382,997	1,830,000	2,212,997
2021	317,309	1,900,000	2,217,309
2022	266,872	1,280,000	1,546,872
2023	232,559	1,315,000	1,547,559
2024	197,016	1,350,000	1,547,016
2025	160,300	360,000	520,300
2026	77,000	4,400,000	4,477,000
	$2,079,965	$14,210,000	$16,289,965

General Fund Debt Service Requirements



Legal Debt Margin

Under Georgia Constitution's Article 9, Section 5, Paragraph I, the City has a legal debt limitation not to exceed 10% of the total assessed valuation of taxable property within the City boundaries. The legal debt margin represents the net amount of external financing resources that is available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. In layman's terms, when the majority of voters in a city approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount that is sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds. The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. The reason for performing this calculation is to determine the maximum amount of new debt that could be legally issued should the need arise. The City of Duluth has no outstanding general obligation bond indebtedness and has the entire 100% percent of its legal debt capacity available. As provided by law, the issuance of revenue bonds by the City's component units, does not count against the legal debt margin.

As indicated by the calculation in the table below, the legal debt margin for the City at the end of fiscal year 2018 is $1,284,870,548. This is based on the latest tax digest (2017 calendar year).

City of Duluth
Legal Debt Margin

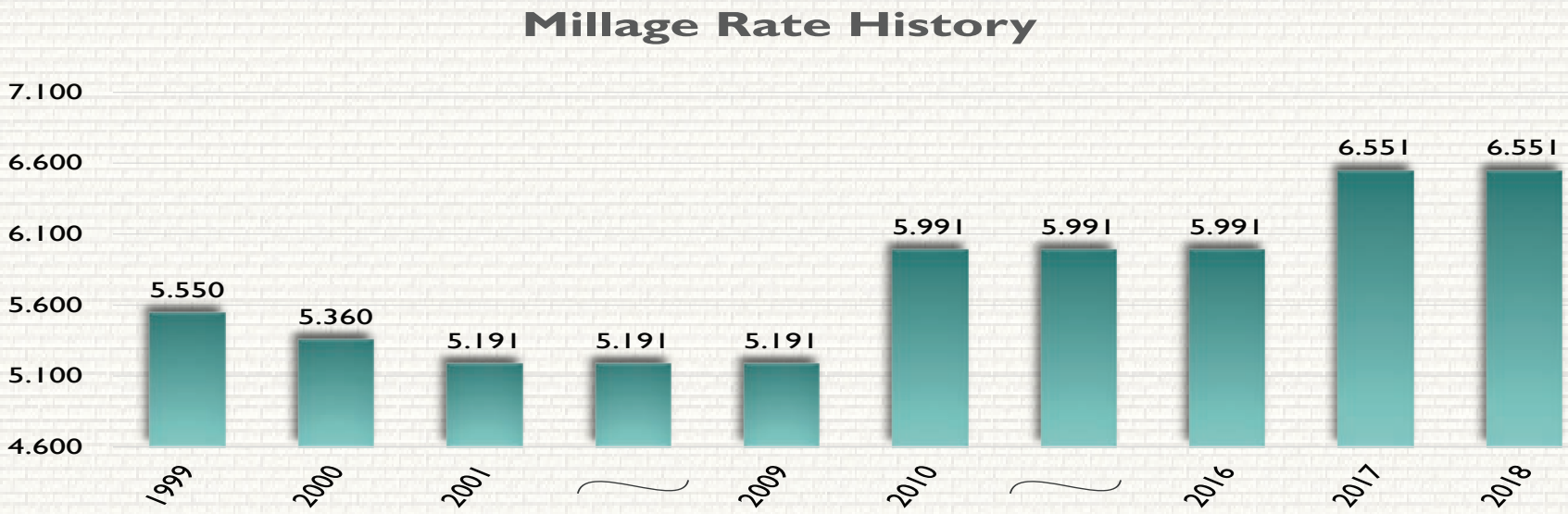
	FY 2018
Assessed value of all taxable property	$1,284,870,548
Debt limit 10% of assessed value	128,487,055
Total debt applicable to limit	-
Legal debt margin	$128,487,055
Total debt applicable to the limit as a percentage of debt limit	0.00%

Tax Millage Rate

As part of the budget adoption process, the City Council adopts a millage rate that provides the revenue needed, when combined with other revenue sources, to fund the appropriations and meet the City Charter's mandate of a balanced budget. The millage rate for the fiscal year 2018 will remain at 6.551 mills.

Millage Rates 1999 to 2018

1999	5.550	2003	5.191	2007	5.191	2011	5.991	2015	5.991
2000	5.360	2004	5.191	2008	5.191	2012	5.991	2016	5.991
2001	5.191	2005	5.191	2009	5.191	2013	5.991	2017	6.551
2002	5.191	2006	5.191	2010	5.991	2014	5.991	2018	6.551



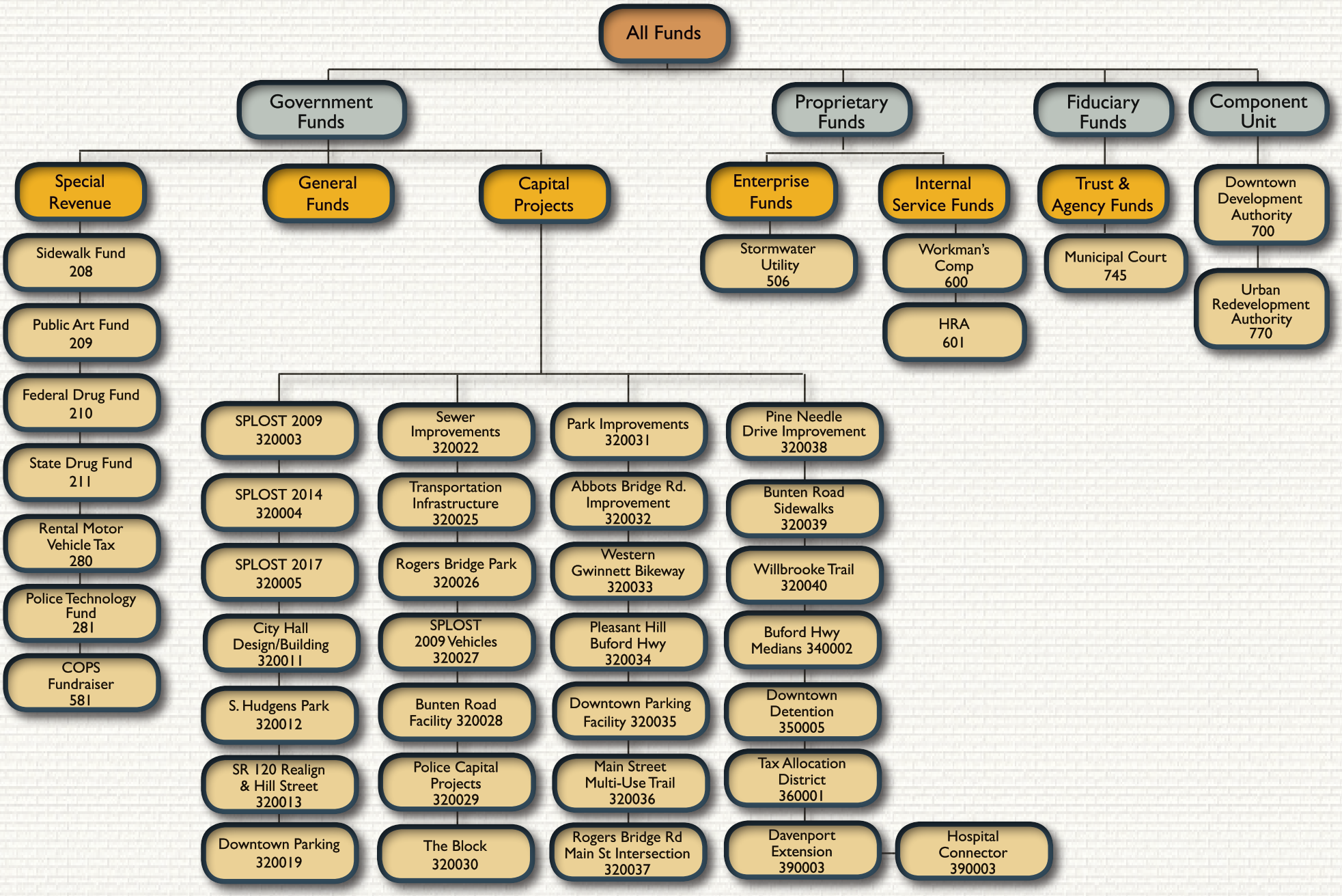
Fund/Account Structure

The City of Duluth's accounting system is organized and operated on a fund basis. All of the City's individual funds are first classified by category and then by fund type within and category. Duluth uses three primary categories:

1. **Governmental Funds:** The funds through which most governmental functions typically are financed.
2. **Proprietary Funds:** The funds used to account for government activities that are similar to business operations in the commercial sector or the funds used when the reporting focus is on determining net income, financial positions, and changes in financial position.
3. **Component Unit:** a legally separate entity for which the governing board and/or management of Duluth is financially accountable.
4. **Fiduciary Funds:** funds used to report and record assets held in trust or in an agency capacity for others.

The three categories above are divided into the following fund types:

1. **General Fund:** Account for all financial resources except those required to be accounted for in another fund.
2. **Special Revenue Fund:** Account for the proceeds of specific revenue sources that are restricted legally to expenditure for specific purpose.
3. **Capital Project Funds:** Account for financial resources to be used for the acquisition or construction of major capital facilities.
4. **Enterprise Funds:** A government may use an enterprise fund to report any activity for which it charges a fee to external users for goods or services.
5. **Internal Service Funds:** Account for the financing of goods or services provided by one department to other departments of the City, on a cost reimbursement basis.
6. **Trust and Agency Funds:** Account for assets held by government in a trustee capacity or as an agent for individuals, private organizations, other government units, and or funds.


All Funds
Government Funds
Proprietary Funds
Fiduciary Funds
Component Unit
Special Revenue
General Funds
Capital Projects
Enterprise Funds
Internal Service Funds
Trust & Agency Funds
Downtown Development Authority 700
Sidewalk Fund 208
Public Art Fund 209
Federal Drug Fund 210
State Drug Fund 211
Rental Motor Vehicle Tax 280
Police Technology Fund 281
COPS Fundraiser 581
Stormwater Utility 506
Workman's Comp 600
HRA 601
Municipal Court 745
Urban Redevelopment Authority 770
SPLOST 2009 320003
SPLOST 2014 320004
SPLOST 2017 320005
City Hall Design/Building 320011
S. Hudgens Park 320012
SR 120 Realign & Hill Street 320013
Downtown Parking 320019
Sewer Improvements 320022
Transportation Infrastructure 320025
Rogers Bridge Park 320026
SPLOST 2009 Vehicles 320027
Bunten Road Facility 320028
Police Capital Projects 320029
The Block 320030
Park Improvements 320031
Abbots Bridge Rd. Improvement 320032
Western Gwinnett Bikeway 320033
Pleasant Hill Buford Hwy 320034
Downtown Parking Facility 320035
Main Street Multi-Use Trail 320036
Rogers Bridge Rd Main St Intersection 320037
Pine Needle Drive Improvement 320038
Bunten Road Sidewalks 320039
Willbrooke Trail 320040
Buford Hwy Medians 340002
Downtown Detention 350005
Tax Allocation District 360001
Davenport Extension 390003
Hospital Connector 390003

Department/Fund Relationship

	Government Funds			Proprietary Funds		Fiduciary Funds	Component Unit
Department	General Fund	Special Revenue	Capital Projects	Stormwater Utility	Internal Service	Municipal Court	DDA & URA
Mayor & Council	X		X	X	X		
City Manager	X		X	X	X		X
City Clerk	X		X	X	X		X
General Government	X						
Public Information/ Marketing	X	X					
Municipal Court	X		X			X	
Police	X	X	X				
Public Works	X		X	X			
Parks & Recreation	X		X				
Planning & Development	X	X	X	X			X

The table above shows the relationship of each department to the City of Duluth funds. The City departments are represented in the left most column of the table and the City funds are represented along the top of the table. An "X" in a box illustrates that the corresponding department may have received an appropriation from that fund or is involved in the operation of the fund.

Account Coding Structure

The City of Duluth adheres to the Uniform Chart of Accounts for Local Governments in Georgia. The primary goal in establishing a Uniform Charts of Accounts is to improve government accountability by making financial information reported by Georgia's local governments more comparable, thereby enabling local taxpayers and local policy makers to better understand and evaluate local government service delivery and operations.

Fund	Function	Activity	Account
###	#####	#####	#######

Examples of Duluth's account coding structure:

The purchase of supplies for the police uniform division is coded: 100.3000.3223.531104

Fund: 100 – General Fund

Function: 3000 – Police

Activity: 3223 – Uniform Division

Account: 531104 – Supplies

The purchase of building maintenance for Rogers Bridge Park is coded 100.6000.6218.522130

Fund: 100 – General Fund

Function: 6000 – Parks and Recreation

Activity: 6218 – Rogers Bridge Park

Account: 522130 – Building Maintenance

The grant payment for the Community Betterment Program is coded: 100.7000.7410.573002

Fund: 100 – General Fund

Function: 7000 – Planning and Development

Activity: 7410 – Planning and Development Administration

Account: 573002 – Community Betterment Program




DULUTH

	Jan	Feb	Mar	April	May	June
Strategic Planning & Budget Development						
▪ Budget schedule distributed to department directors	➡					
▪ 1st Citizens Budget Committee - Budget overview/Directive		➡				
▪ Budget Committee - Discuss Code enforce/exemptions/SPLOST (appoint Chairperson)		➡				
▪ 1st draft of departmental budgets due to City manager for review / Revenue forecast 1st draft due			➡			
▪ Dept Budget Meeting - Police / Municipal Court			➡			
▪ Dept Budget Meeting - Community Development			➡			
▪ Dept Budget Meeting - Parks & Recreation / Public Works			➡			
▪ Budget Committee - Discuss initiatives, develop committee recommendations			➡			
▪ Review capital projects for all Community development/Planning department			➡			
▪ Dept Director's departmental budgets finalized			➡			
▪ Revenues finalized - Changes no longer accepted			➡			
▪ Review capital projects for all other departments (Police, Parks, PW)			➡			
▪ Budget Committee - recommendations presented to Council (CC work session)			➡			
▪ Capital Projects finalized for all depts.			➡			
Finalize and Adopt						
▪ Final draft budget given to City Manager for review				➡		
▪ Budget draft is finalized by City Manager				➡		
▪ Proposed 2019 Budget draft presented to the Mayor & Council, and City Attorney for review*				➡		
▪ Post Public Notice in the newspaper advising the budget is available for review, dates of work sessions for Council budget review and dates of budget public hearings				➡		
▪ Budget Workshop - Council review of proposed revenue & departmental budgets				➡		
▪ Budget Workshop - Council review of all other proposed operating budgets & capital projects					➡	
▪ Post Public Notice in the newspaper for budget public hearing & Council adoption					➡	
▪ Public Hearing					➡	
▪ Adoption of Budget						➡

*Charter requirement

The 2019 City of Duluth budget will become effective on July 1, 2018 and run through June 30, 2019. The City provides many services to its current residents and businesses, as well as planning for those that will be available in the future. The FY2019 Annual Budget accounts for over $25 million* in fund revenues, grants from a variety of sources and Fund Balance.

*This does not include the Capital Improvement program which is multi-year project based capital asset program.

The Mayor and Council spend several sessions reviewing and revising the budget as presented by staff. The City Council makes the final determination as to how much money will be approved for the operating budget and capital improvement budget. The last step of the process is the public hearing, where citizen input is accepted and considered. Once adopted, the budget is put into place and becomes the spending plan for the fiscal year.

Property Tax Rates

Ad Valorem Property Taxes are the largest single revenue source for the City of Duluth. The millage rate has remained steady historically, with some slight increase in recent years, as you can see from the previous table. The City has been able to accomplish this objective as a result of new residential and commercial development and also through wise financial management. This expansion in residential and commercial development increases the demand for City services. The City's goal is to try to maintain the current level of services with minimal tax increases for the citizens of Duluth.

In addition to other revenues, Property Taxes provide support for expenditures of all city departments, with the exception of project specific grant funds. An illustration of how your property tax bill is calculated is shown below and is based on the current millage rate of 6.551 (0.006551).

EXAMPLE:

Based on a home with a fair market value of $200,000, the assessed value would be $80,000 ($200,000 x 40%), as tax bills are calculated using 40% of a property's fair market value. The amount billed for property taxes would be

$80,000 x .006551 =$524.08 per year. The property tax bill would be further reduced by any exemptions available to

the property tax owner and the tax bill its self would be reduced by any tax credit available.



Balanced Budget

REVENUES	
Projected Revenues and Grants	$ 25,481,555
Prior Year Reserves	223,518
Total Revenues	$ 25,705,073
EXPENDITURES	
Operations Budget	$ 20,895,941
Other Funds	4,809,132
Total Expenditures	$ 25,705,073
Difference in Revenues and Expenditures	$ -0-

Revenue Summary

In FY 2019, it is anticipated that the City will take in $25,481,555 in revenue and various grants. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, and bonds. For FY 2019, the City has budgeted to expend $25,705,073. As a result, it will be necessary to use $223,518 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2019 the City has a balanced budget.



ORDINANCE

TO ADOPT THE FISCAL YEAR 2019 BUDGET FOR EACH FUND OF THE CITY OF DULUTH, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE. THE FISCAL YEAR 2018 BUDGET IS ATTACHED AS EXHIBIT "A."

WHEREAS, sound governmental operations require a budget in order to plan the financing of services for the residents of the City of Duluth; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia, Annotated (OCGA) requires a balanced budget for the City's fiscal year, which runs from July 1st to June 30th of each year; and

WHEREAS, the City Council held public hearings on May 14, 2018, and June 11, 2018, duly noticed as prescribed by law and published in the Gwinnett Daily Post at which time the public was given the opportunity to voice their protests, suggestions, or criticisms, if any, on the budget; and

WHEREAS, the Mayor and Council of the City of Duluth have reviewed the proposed FY19 budget as presented by the City Manager; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses; and

WHEREAS, the Mayor and Council wish to adopt this proposal as the Fiscal Year 2019 Annual Budget, effective July 1, 2018 to June 30, 2019.

NOW THEREFORE, the Council of the City of Duluth, Georgia hereby ordains as follows:

Section 1. That the proposed Fiscal Year 2019 Budget attached hereto as shown on Exhibit "A" and incorporated herein as a part of this Ordinance is hereby adopted as the Budget for the City of Duluth, Georgia for Fiscal Year 2019 with a tentative millage rate of 6.551 mills.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as pro posed expenditures or expense, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the "Legal levels of Control" as defined in OCGA 36-81 are set at the departmental fund level.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That this Ordinance shall be and remain in full force and effect from and after its date of adoption.

IT IS SO ORDAINED this 11th day of June, 2018.

Those councilmembers voting in favor:

Mayor Nancy Harris

Greg Whitlock — absent

Kelly Kelkenberg

Kirkland Carden

Billy Jones

Marsha A. Bomar

Those councilmembers voting in opposition: _____

ATTEST
Teresa S. Lynn, City Clerk



Pedestrian focused Parsons Alley won the Urban Land Instituite's (ULI) Development of Excellence Award, the Congress for the New Urbanism's (CNU) Charter Award, and the Atlanta Regional Commission's top award in 2017.

ALL FUNDS SUMMARY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
BEGINNING BALANCE	$ 1,991,310	$ 1,468,772	$ 3,644,246	$ 1,972,937
REVENUES/SOURCES				
General Fund	18,144,283	18,928,527	18,991,112	20,004,599
Special Revenue Fund	422,188	251,422	194,701	195,060
Enterprise Fund	891,029	857,802	866,300	900,172
Internal Service Fund	325,023	325,659	289,620	253,900
Trust & Agency Fund	3,021,718	2,386,522	2,991,940	2,991,940
Component Unit	2,810,344	5,739,787	2,059,664	2,167,828
Total Revenue/Sources	25,614,585	28,489,719	25,393,337	26,513,499
EXPENDITURES/USES				
General Fund	19,514,345	19,483,766	21,250,973	21,074,662
Special Revenue Fund	488,718	223,680	269,243	280,958
Enterprise Fund	1,179,823	659,553	1,356,970	1,035,674
Internal Service Fund	472,304	145,576	335,740	231,713
Trust & Agency Fund	3,021,718	2,386,522	2,991,940	2,991,940
Component Unit	1,460,215	3,415,148	859,780	888,022
Total Expenditures/Uses	26,137,123	26,314,245	27,064,646	26,502,969
Excess Revenues over Expenditures	(522,538)	2,175,474	(1,671,309)	10,530
ENDING BALANCE	$ 1,468,772	$ 3,644,246	$ 1,972,937	$ 1,983,467

ALL FUNDS BALANCE CHANGE

CHANGE IN ENDING FUND BALANCE
2018 AMENDED BUDGET COMPARED TO 2019 ADOPTED

	2018 Amended Ending Fund Balance	2019 Adopted Ending Fund Balance	Change in Fund Balance	% Change
General Fund	$ 8,219,148	$ 7,149,085	$ (1,070,063)	13%
Special Revenue Funds	120,421	26,523	(93,898)	-78%
Enterprise Funds	1,280,798	1,145,296	(135,502)	-11%
Internal Service Funds	575,620	597,807	22,187	4%
Component Units	(8,231,050)	(6,951,244)	1,279,806	16%
	$ 1,964,937	**$ 1,967,467**	**$ 2,530**	0%

Explanation of Changes in Fund Balance Greater Than 10%

General Fund - FY 2019 expenditures are projected to exceed revenues by $1,070,063. This is largely due to budget practices in which revenues are budgeted conservatively and expenditures budgeted without discounting, often leaving unspent funds at year end. Overall actual expenditures and budget forecast demonstrate a continued reduction in the use of reserves to balance the budget. This is possible due to increasing revenues and controlled expenditure growth.

Special Revenue Funds - FY 2018 budgets anticipate overall expenditures of $288,958. Due to the nature of some funds, including Public Art and State Drug, revenues accumulated on the prior year are often budget to be spent in the current year. Still other funds, including the Sidewalk Fund and COPS Fundraiser, generate little to no current revenue and are spending prior year reserves, resulting in a use of fund balance.

Enterprise Funds - The Stormwater Utility Funds is the only Enterprise Fund. This fund is largely an inspection and project based fund. It is anticipated that some projects slated for FY 2018 will be delay until FY 2019. The result will be an addition to fund balance in FY 2018 and use of some fund balance in FY 2019.

Component Unit - Negative fund balance is the result of outstanding reveune bond obligations. General fund and third parties continue to provide sources of reveune to repay the bonds. Higher bond principal payments, which are not an expenditure, result in a positive change in the overall fund balance.

ALL FUNDS DETAIL

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
BEGINNING BALANCE	$ 1,991,310	$ 1,468,772	$ 3,644,246	$ 1,972,937
REVENUES/SOURCES				
General Fund				
General Property Tax	9,516,954	10,410,246	10,698,750	11,329,385
Excise Tax	674,137	682,991	679,000	691,000
Business Tax	2,748,682	2,899,086	2,904,000	3,065,000
Penalty & Interest on Delinquent Taxes	77,713	28,432	26,220	24,900
Licenses & Permits	790,198	1,043,730	790,250	845,050
Intergovernmental Revenues	1,173,699	1,152,150	1,138,586	1,259,173
Charges for Service	657,340	665,675	629,180	629,638
Fines & Forfeitures	2,048,748	1,638,925	1,811,000	1,808,000
Investment Income	61,362	69,481	60,500	71,100
Contributions & Donations	120,601	64,581	33,650	31,900
Miscellaneous Revenue	155,642	153,619	107,250	112,090
Other Financing Sources	119,207	119,611	112,726	137,363
Total General Fund	18,144,283	18,928,527	18,991,112	20,004,599
Enterprise Fund				
Stormwater	891,029	857,802	866,300	900,172
Total Enterprise Fund	891,029	857,802	866,300	900,172
Internal Service Fund				
Workers Compensation Fund	255,023	255,659	254,620	253,900
Health Reimbursement Account	70,000	70,000	35,000	-
Total Internal Service Fund	$ 325,023	$ 325,659	$ 289,620	$ 253,900

Continued on next page

ALL FUNDS DETAIL

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
REVENUES/SOURCES				
Special Revenue				
Greenspace Program	$ -	$ -	$ -	$ -
Landscaping Tree Fund	-	-	-	-
Public Art Fund	9,000	112,405	24,000	20,000
Federal Drug Fund	-			
State Drug Fund	59,956	1,833	5,001	12,000
Rental Car Tax	112,571	53,910	51,600	48,060
Police Technology Fund	93,337	78,574	110,000	110,000
Mounted Patrol	-	-		
COPS Fundraiser	2,551	4,700	4,100	5,000
Gateway Grant Buford Highway	37,773	-		
Western Gwinnett Bikeway	107,000	-	-	-
Total Special Revenue	422,188	251,422	194,701	195,060
Trust & Agency Fund				
Municipal Court	3,021,718	2,386,522	2,991,940	2,991,940
Total Trust & Agency Fund	3,021,718	2,386,522	2,991,940	2,991,940
Component Unit				
DDA	1,787,532	4,715,608	1,034,790	1,137,944
URA	1,022,812	1,024,179	1,024,874	1,029,884
Total Component Unit	2,810,344	5,739,787	2,059,664	2,167,828
Total Revenue/Sources	$ 25,614,585	$ 28,489,719	$ 25,393,337	$ 26,513,499

Continued on next page

ALL FUNDS DETAIL

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
EXPENDITURES/USES				
General Fund				
Mayor & Council	$ 61,436	$ 65,594	$ 155,174	$ 154,535
City Manager	301,787	372,966	443,710	452,644
City Clerk/Business Office	2,656,906	2,669,788	2,940,012	2,918,595
Public Information & Marketing	617,414	690,895	859,397	887,953
Municipal Court	564,181	593,473	658,136	652,327
Public Safety	7,826,127	7,845,330	9,024,619	8,873,339
Public Works	1,349,312	1,528,236	1,716,564	1,698,385
Parks & Recreation	1,722,497	1,711,501	1,654,866	1,662,643
Planning & Development	1,107,769	1,207,482	1,320,895	1,349,608
General Governmental	3,306,916	2,798,501	2,477,600	2,424,633
Total General Fund	19,514,345	19,483,766	21,250,973	21,074,662
Enterprise Fund				
Stormwater	1,179,823	659,553	1,356,970	1,035,674
Total Enterprise Fund	1,179,823	659,553	1,356,970	1,035,674
Internal Service Fund				
Workers Compensation Fund	408,194	61,402	250,050	223,713
Health Reimbursement Account	64,110	84,174	85,690	8,000
Total Internal Service Fund	$ 472,304	$ 145,576	$ 335,740	$ 231,713

Continued on next page

ALL FUNDS DETAIL

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
EXPENDITURES/USES				
Special Revenue				
Greenspace Program	$ 59,467	$ -	$ -	$ -
Landscaping Tree Fund	3,779	-	-	-
Public Art Fund	9,000	42,465	40,500	38,500
Federal Drug Fund	-	-	727	727
State Drug Fund	9,671	41,154	31,233	39,223
Rental Car Tax	147,902	50,000	50,000	50,000
Police Technology Fund	112,000	85,000	90,000	100,000
Mounted Patrol	-	-	2,997	-
COPS Fundraiser	2,126	5,061	53,786	52,508
Gateway Grant Buford Highway	37,773	-	-	-
Western Gwinnett Bikeway	107,000	-	-	-
Total Special Revenue	488,718	223,680	269,243	280,958
Trust & Agency Fund				
Municipal Court	3,021,718	2,386,522	2,991,940	2,991,940
Total Trust & Agency Fund	3,021,718	2,386,522	2,991,940	2,991,940
Component Unit				
DDA	1,236,091	3,213,120	704,906	730,635
URA	224,124	202,028	154,874	157,387
Total Component Unit	1,460,215	3,415,148	859,780	888,022
Total Expenditures/Uses	26,137,123	26,314,245	27,064,646	26,502,969
Excess Revenues over Expenditures	(522,538)	2,175,474	(1,671,309)	10,530
ENDING BALANCE	$ 1,468,772	$ 3,644,246	$ 1,972,937	$ 1,983,467

Continued on next page

GENERAL FUND

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
BEGINNING BALANCE	$ 12,404,310	$ 11,034,248	$ 10,479,009	$ 8,219,148
REVENUES/SOURCES				
General Property Tax	9,516,954	10,410,246	10,698,750	11,329,385
Excise Tax	674,137	682,991	679,000	691,000
Business Tax	2,748,682	2,899,086	2,904,000	3,065,000
Penalty & Interest on Delinquent Taxes	77,713	28,432	26,220	24,900
Licenses & Permits	790,198	1,043,730	790,250	845,050
Intergovernmental Revenues	1,173,699	1,152,150	1,138,586	1,259,173
Charges for Service	657,340	665,675	629,180	629,638
Fines & Forfeitures	2,048,748	1,638,925	1,811,000	1,808,000
Investment Income	61,362	69,481	60,500	71,100
Contributions & Donations	120,601	64,581	33,650	31,900
Miscellaneous Revenue	155,642	153,619	107,250	112,090
Other Financing Sources	119,207	119,611	112,726	137,363
Total Revenue/Sources	$ 18,144,283	$ 18,928,527	$ 18,991,112	$ 20,004,599
EXPENDITURES/USES				
Mayor & Council	61,436	65,594	155,174	154,535
City Manager	301,787	372,966	443,710	452,644
City Clerk/Business Office	2,656,906	2,669,788	2,940,012	2,918,595
Public Information & Marketing	617,414	690,895	859,397	887,953
Municipal Court	564,181	593,473	658,136	652,327
Public Safety	7,826,127	7,845,330	9,024,619	8,873,339
Public Works	1,349,312	1,528,236	1,716,564	1,698,385
Parks & Recreation	1,722,497	1,711,501	1,654,866	1,662,643
Planning & Development	1,107,769	1,207,482	1,320,895	1,349,608
General Governmental	3,306,916	2,798,501	2,477,600	2,424,633
Total Expenditures/Uses	$ 19,514,345	$ 19,483,766	$ 21,250,973	$ 21,074,662
Excess Revenues over Expenditures	(1,370,062)	(555,239)	(2,259,861)	(1,070,063)
ENDING BALANCE	$ 11,034,248	$ 10,479,009	$ 8,219,148	$ 7,149,085

SPECIAL REVENUE FUND

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
BEGINNING BALANCE	$ 241,751	$ 175,221	$ 202,963	$ 120,421
REVENUES/SOURCES				
Greenspace Program	-	-	-	-
Landscaping Tree Fund	-	-	-	-
Sidewalk Fund			-	
Public Art Fund	9,000	112,405	24,000	20,000
Federal Drug	-			
State Drug	59,956	1,833	5,001	12,000
Rental Vehicle	112,571	53,910	51,600	48,060
Police Tech	93,337	78,574	110,000	110,000
Mounted Patrol	-	-		
COPS Fundraiser	2,551	4,700	4,100	5,000
Gateway Grant Buford Highway	37,773	-		
Western Gwinnett Bikeway	107,000	-	-	-
Total Revenue/Sources	$ 422,188	$ 251,422	$ 194,701	$ 195,060
EXPENDITURES/USES				
Greenspace Program	59,467	-	-	-
Landscaping Tree Fund	3,779	-	-	-
Sidewalk Fund			8,000	8,000
Public Art Fund	9,000	42,465	40,500	38,500
Federal Drug	-	-	727	727
State Drug	9,671	41,154	31,233	39,223
Rental Vehicle	147,902	50,000	50,000	50,000
Police Tech	112,000	85,000	90,000	100,000
Mounted Patrol	-	-	2,997	-
COPS Fundraiser	2,126	5,061	53,786	52,508
Gateway Grant Buford Highway	37,773	-	-	-
Western Gwinnett Bikeway	107,000	-	-	-
Total Expenditures/Uses	$ 488,718	$ 223,680	$ 277,243	$ 288,958
Excess Revenues over Expenditures	(66,530)	27,742	(82,542)	(93,898)
ENDING BALANCE	$ 175,221	$ 202,963	$ 120,421	$ 26,523

In the audit report "Non-Major Special Revenue Funds" - Operation Drive Smart Fund column includes activity for Mounted Patrol and COPS Fundraiser - activity is net of interfund transfers

ENTERPRISE FUND

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
BEGINNING BALANCE	$ 1,862,013	$ 1,573,219	$ 1,771,468	$ 1,280,798
REVENUES/SOURCES				
Stormwater	891,029	857,802	866,300	900,172
Total Revenue/Sources	$ 891,029	$ 857,802	$ 866,300	$ 900,172
EXPENDITURES/USES				
Stormwater	1,179,823	659,553	1,356,970	1,035,674
Total Expenditures/Uses	$ 1,179,823	$ 659,553	$ 1,356,970	$ 1,035,674
Excess Revenues over Expenditures	(288,794)	198,249	(490,670)	(135,502)
ENDING BALANCE	$ 1,573,219	$ 1,771,468	$ 1,280,798	$ 1,145,296







INTERNAL SERVICE FUND

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
BEGINNING BALANCE	$ 588,938	$ 441,657	$ 621,740	$ 575,620
REVENUES/SOURCES				
Work Comp	255,023	255,659	254,620	253,900
HRA	70,000	70,000	35,000	-
Total Revenue/Sources	325,023	325,659	289,620	253,900
EXPENDITURES/USES				
Work Comp	408,194	61,402	250,050	223,713
HRA	64,110	84,174	85,690	8,000
Total Expenditures/Uses	472,304	145,576	335,740	231,713
Excess of Revenues over Expenditures	(147,281)	180,083	(46,120)	22,187
ENDING BALANCE	$ 441,657	$ 621,740	$ 575,620	$ 597,807

TRUST & AGENCY FUND

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
BEGINNING BALANCE	$ -	$ -	$ -	$ -
REVENUES/SOURCES				
Municipal Court	3,021,718	2,386,522	2,991,940	2,991,940
Total Revenue/Sources	3,021,718	2,386,522	2,991,940	2,991,940
EXPENDITURES/USES				
Municipal Court	3,021,718	2,386,522	2,991,940	2,991,940
Total Expenditures/Uses	3,021,718	2,386,522	2,991,940	2,991,940
Excess of Revenues over Expenditures	-	-	-	-
ENDING BALANCE	$ -	$ -	$ -	$ -

COMPONENT UNITS

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
BEGINNING BALANCE	$ (13,105,702)	$ (11,755,573)	$ (9,430,934)	$ (8,231,050)
REVENUES/SOURCES				
DDA	1,787,532	4,715,608	1,034,790	1,137,944
URA	1,022,812	1,024,179	1,024,874	1,029,884
Total Revenue/Sources	2,810,344	5,739,787	2,059,664	2,167,828
EXPENDITURES/USES				
DDA	1,236,091	3,213,120	704,906	730,635
URA	224,124	202,028	154,874	157,387
Total Expenditures/Uses	1,460,215	3,415,148	859,780	888,022
Excess Revenues over Expenditures	1,350,129	2,324,639	1,199,884	1,279,806
ENDING BALANCE	$ (11,755,573)	$ (9,430,934)	$ (8,231,050)	$ (6,951,244)

City of Duluth
Your Live - Work - Play Community

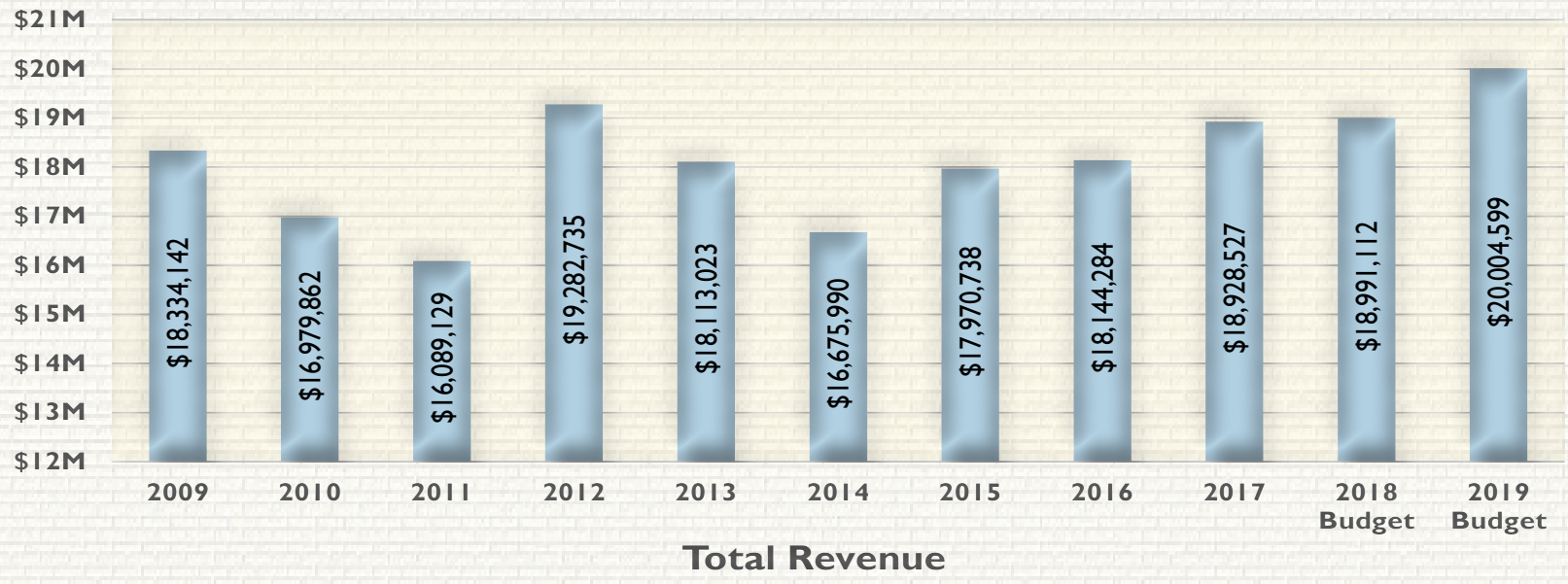
II. GENERAL FUND

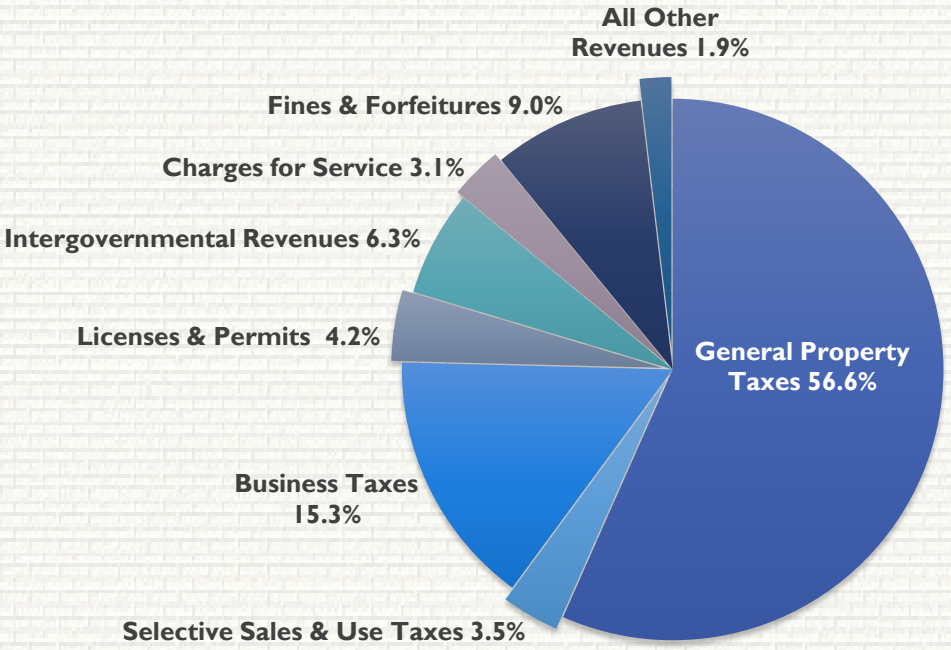
General Fund Revenues

General Fund Expenditures

Financial Forecast

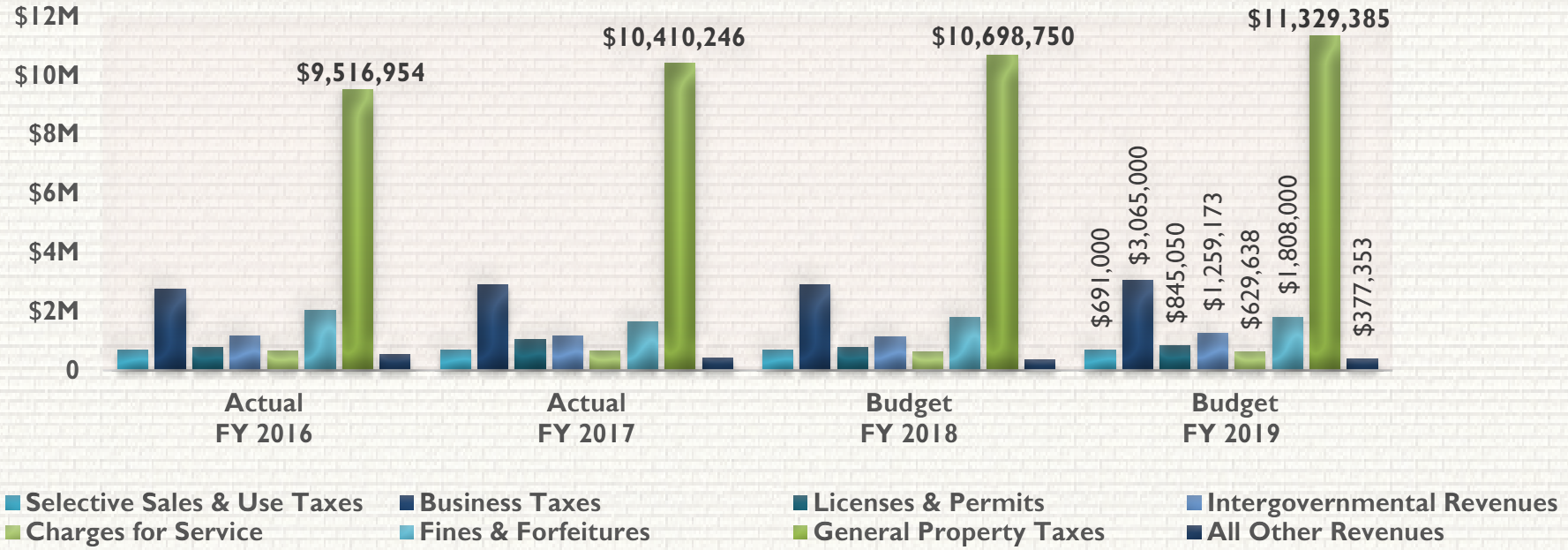
Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change	% Total
General Property Taxes	$ 9,516,954	$ 10,410,246	$ 10,698,750	$ 11,329,385	$ 630,635	5.9%	56.6%
Selective Sales & Use Taxes	674,137	682,991	679,000	691,000	12,000	1.8%	3.5%
Business Taxes	2,748,682	2,899,086	2,904,000	3,065,000	161,000	5.5%	15.3%
Penalties & Interest on Delinquent Taxes	77,713	28,432	26,220	24,900	(1,320)	-5.0%	0.1%
Licenses & Permits	790,198	1,043,729	790,250	845,050	54,800	6.9%	4.2%
Intergovernmental Revenues	1,173,699	1,152,150	1,138,586	1,259,173	120,587	10.6%	6.3%
Charges for Service	657,340	665,674	629,180	629,638	458	0.1%	3.1%
Fines & Forfeitures	2,048,748	1,638,926	1,811,000	1,808,000	(3,000)	-0.2%	9.0%
Investment Income	61,362	69,481	60,500	71,100	10,600	17.5%	0.4%
Contributions & Donations	120,601	64,581	33,650	31,900	(1,750)	-5.2%	0.2%
Miscellaneous Revenue	155,642	153,619	107,250	112,090	4,840	4.5%	0.6%
Other Financing Sources	119,207	119,611	112,726	137,363	24,637	21.9%	0.7%
Total Operating Revenue:	$ 18,144,284	$ 18,928,527	$ 18,991,112	$ 20,004,599	$ 1,013,487	5.3%	100%





All Other Revenue:

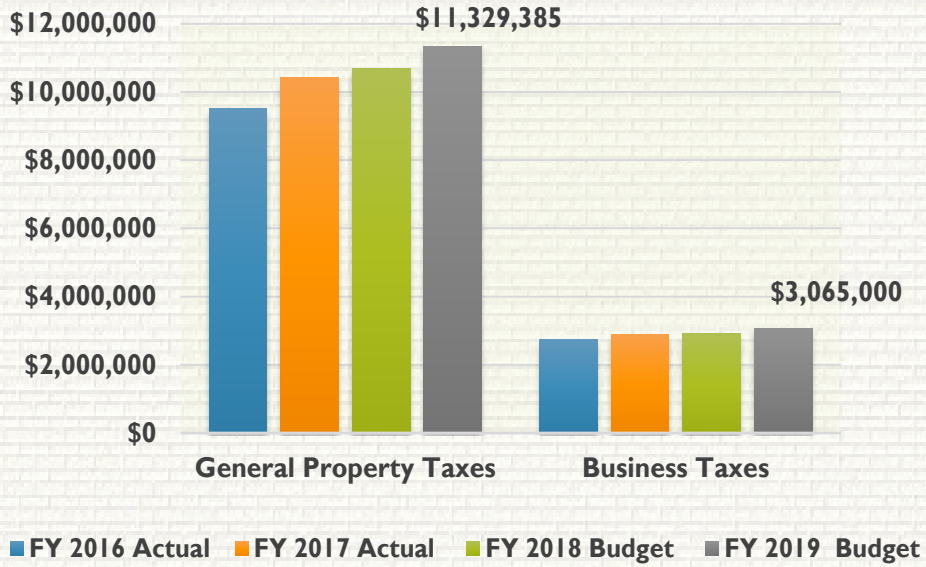
- Penalties & Interest on Delinquent Taxes
- Investment Income
- Contributions & Donations
- Miscellaneous Revenue
- Other Financing Sources

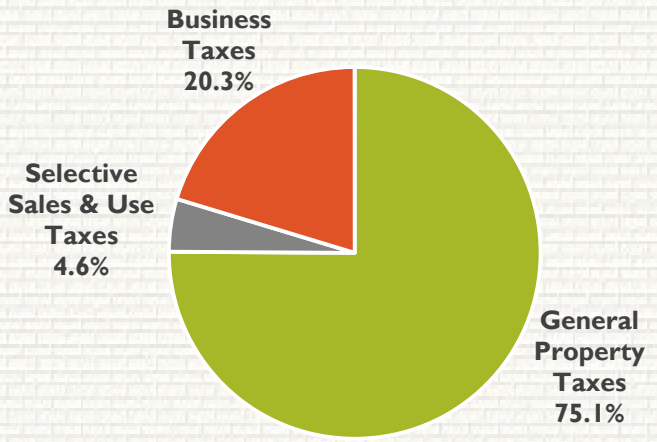


Taxes

The City of Duluth's main revenue source is collected through Taxes. There are four primary categories for tax revenues: General Property Taxes, Excise Taxes, Business Taxes, and Penalties and Interest on Delinquent Taxes. This represents 76% of the total FY 2019 proposed general fund revenues. The City has budgeted to collect $15,110,280 in Tax revenue during FY 2019, an increase of 5.6% from FY 2018. Most of this growth is due to the increase in Property taxes, Motor vehicle taxes, and insurance premium taxes.

Taxes	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
General Property Taxes	$9,516,954	$10,410,246	$10,698,750	$11,329,385	$630,635	5.89%
Selective Sales & Use Taxes	674,137	682,991	679,000	691,000	12,000	1.77%
Business Taxes	2,748,682	2,899,086	2,904,000	3,065,000	161,000	5.54%
Penalties & Interest on Delinquent Taxes	77,713	28,432	26,220	24,900	(1,320)	-5.03%
Total	$13,017,486	$14,020,755	$14,307,970	$15,110,285	$802,315	5.6%

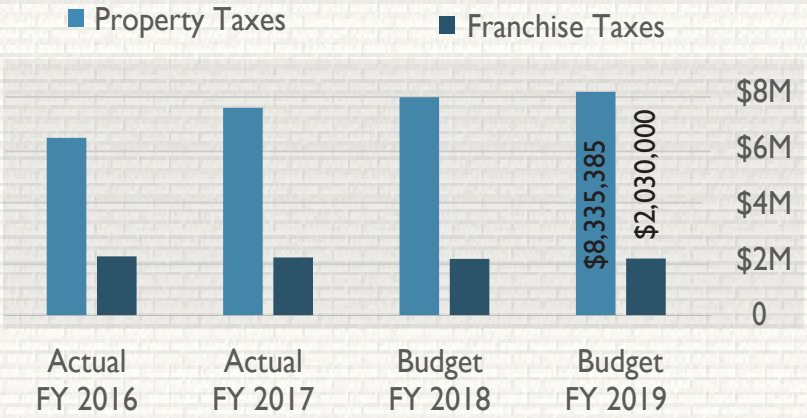


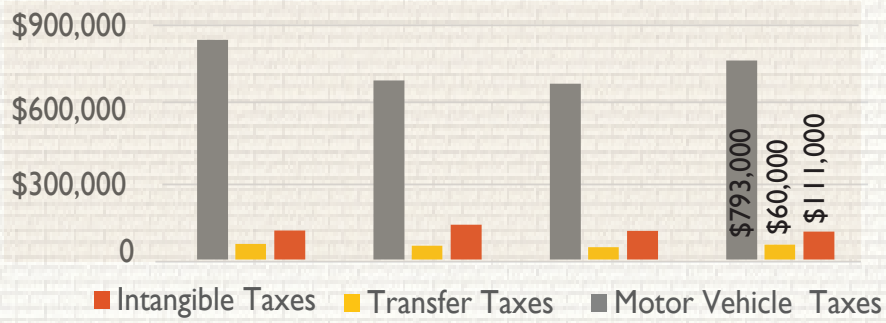


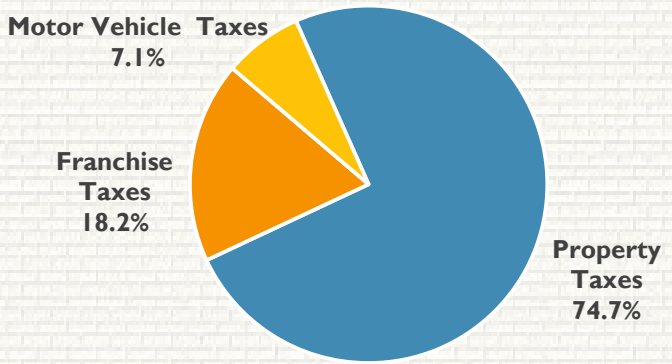
General Property Taxes

General Property Taxes	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Property Taxes Current	$ 6,277,060	$ 7,406,379	$ 7,800,000	$ 8,300,000	$ 500,000	6.4%
Property Taxes Prior Years	81,141	29,879	13,750	35,385	21,635	157.3%
Gwinnett Co Motor Vehicle Taxes	168,194	124,843	90,000	73,000	(17,000)	-18.9%
Motor Vehicle Title Ad Valorem Tax-TAVT	705,992	588,949	610,000	720,000	110,000	18.0%
Transfer Taxes	62,874	55,844	50,000	60,000	10,000	20.0%
Intangible Taxes	116,590	139,267	115,000	111,000	(4,000)	-3.5%
Franchise Taxes	2,105,103	2,065,085	2,020,000	2,030,000	10,000	0.5%
Total:	$ 9,516,954	$ 10,410,246	$ 10,698,750	$ 11,329,385	$ 630,635	5.9%

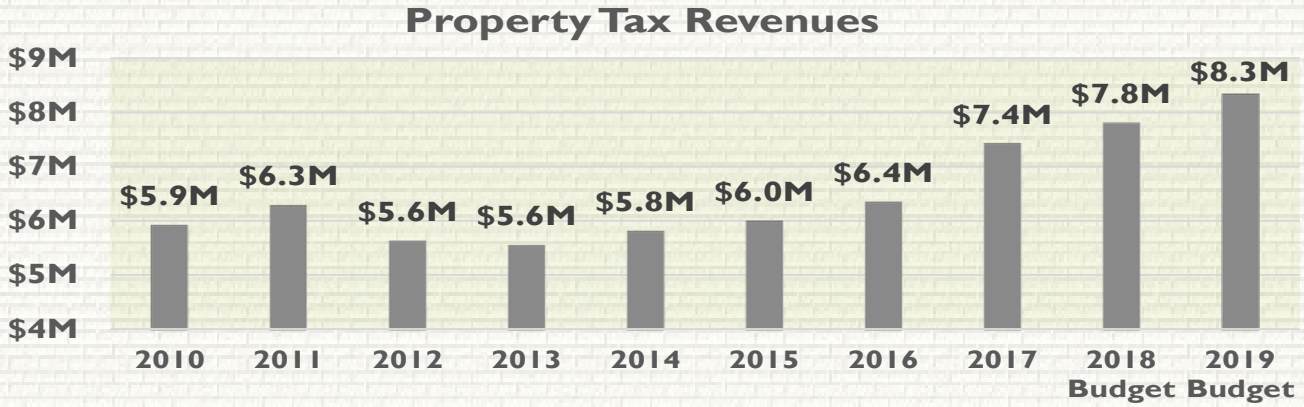
General Property Taxes are ad valorem taxes levied on an assessed valuation of Real and Personal Property, motor vehicles, intangible taxes and Franchise Taxes within the City limits of Duluth. This category represents 56.6% of the total FY 2019 budgeted general fund revenues and projected to grow by 5.9 % from FY 2018. These taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by the Council. 5.9% increase in General property tax is mainly from reassessment growth(rising property values) in real and personal property and addition due to new construction. Motor Vehicle tax is projected to increase by 18% because of higher local government's portion of the new title tax than the past years'. Local share has been adjusted annually by the state and was 40.55% in 2016, 45.61% in 2017 and 51.58% in 2018 calendar year. The newly passed HB 329 set its local share at 65% with no annual adjustments effective July 2019.



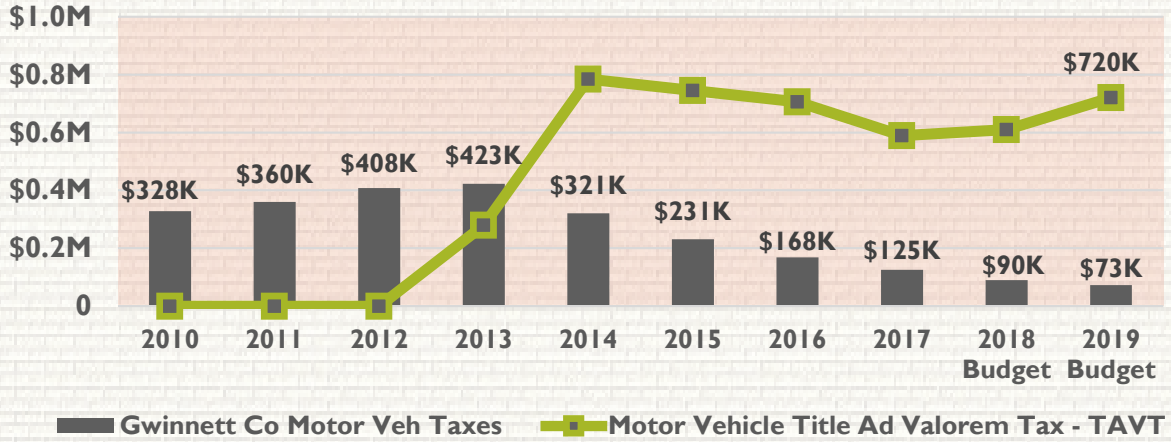




Property Taxes: Each year the Duluth City Council adopts a property tax rate for the ensuing fiscal year. Bills are mailed each fall, after the tax digest has been reviewed and approved by the Georgia Department of Revenue. The Tax Commissioner of Gwinnett County is responsible for preparing the annual digest and submitting it to the City. The assessed valuation is 40% of the actual value of the property. Property taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by the Council. FY 2019 property taxes revenue is projected at $8.3M from reassessment growth and new construction.



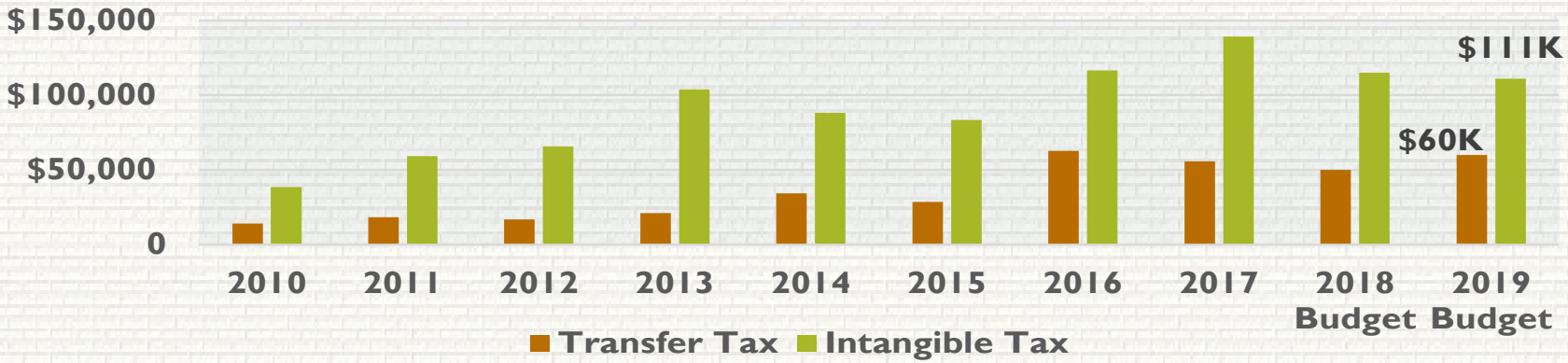
To determine the value due to reassessments, FY 2018 projected total collections was used as the base and then a 3.3% increase was applied on both real and personal property. To determine the value added due to new construction growth, calendar year 2017 building permit activity was reviewed. Based on this review, $53,000 of additional tax revenue was added. In total, approximately 6.4% increase in property taxes from projected current year collections has been projected for FY 2019.



Gwinnett Motor Vehicle Taxes: Revenues that are received from ad valorem taxes levied on motor vehicle personal property. Effective March 1, 2013, the HB386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles. The new **Motor Vehicle Title Ad Valorem Tax** (TAVT) which is paid when a motor vehicle is titled with the state has been phased in while the old tax has been phased out. Both tax revenues have been decreasing since fiscal year 2014 but fiscal year 2019 budgeted revenue is projected to grow by 13.3% compared to fiscal year 2018 budget amount. The local government's share has been changed in January 2018 from 45.61% to 51.58%. This category of revenue is expected to be less volatile in upcoming years thanks to the HB 329 that set 65% local and 35% state share of the overall TAVT revenues instead of having the disbursement ratio between the state and local goverments set by the state annually.

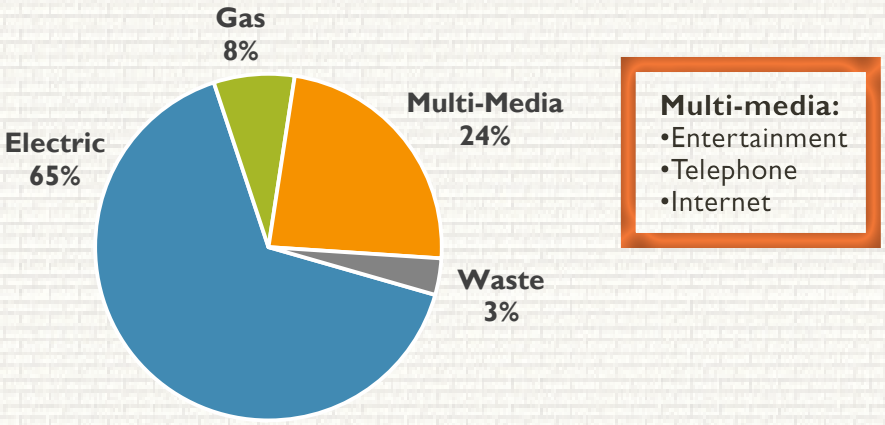
Transfer Taxes: This revenue is collected as a real estate excise tax on transactions involving the sale of property. It is imposed at $1 on the first $1,000 or fractional value, then $.10 per additional $100 of value. The tax is divided among overlapping local governments proportionally, based on millage rates. The moving average of the past four years is used for FY 2019 revenue projection.

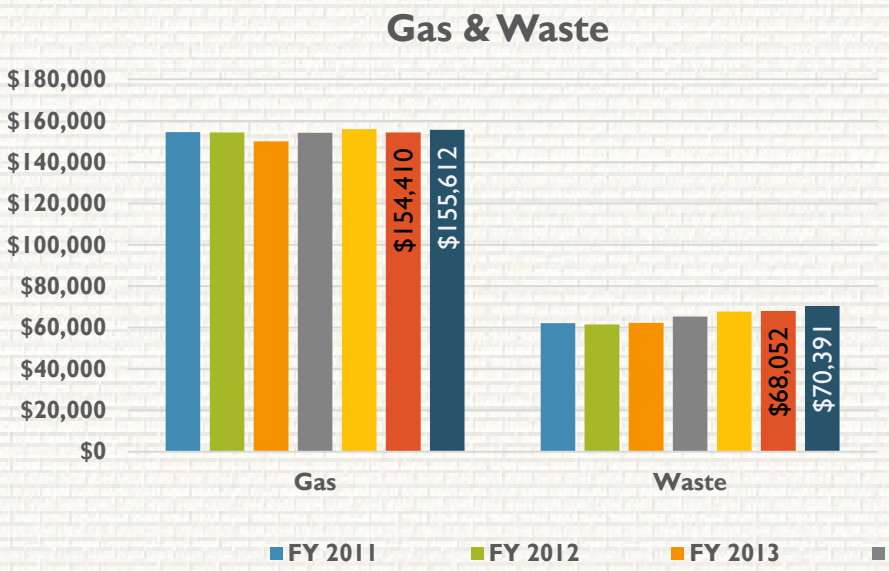
Intangible Taxes: Revenues that are received from a tax on long term notes secured by real estate. The tax is imposed at a rate of $1.50 for each $500 of long term indebtedness. FY2019 revenue is obtained by appling the past four years' average to the available FY 2018 collections.

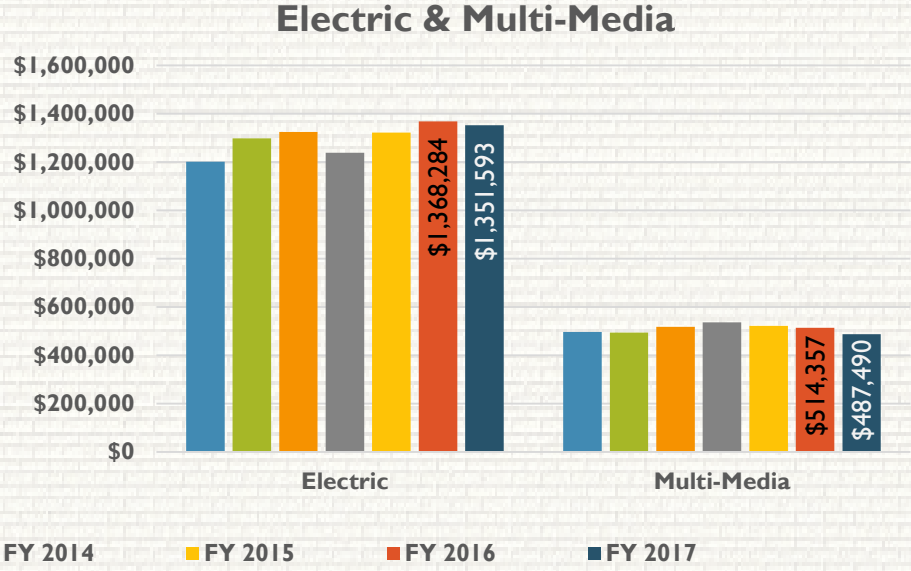




Franchise Taxes: Taxes imposed on private companies for the privilege of using public property for private purposes. Public Utilities operating within the City of Duluth must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of way for transmission lines, pipes, wires, etc. The City receives franchise fees from various utility companies such as GA Power, Jackson EMC, Republic Services, Atlanta Gas Light Company, AT&T, Charter communications, Comcast, Google fiber, Birch communications, CenturyLink communications, Tower Cloud, etc. Revenue projections are based on historical trends in conjunction with current economic indicators and past climate conditions. This category represents 10% of the total FY 2019 general fund revenues. The most recent year's trend was mainly used for FY 2019 Franchise tax revenues. Gas and waste categories are increasing steadily with new construction growth but electric and multi-media categories have been decreasing since FY 2016. FY2019 revenue amount, $2,030,000, is obtained by applying 2% discounted electric to the annualized FY 2018 franchise taxes revenue.







Selective Sales and Use Taxes	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Alcohol Beverage Taxes	$ 607,079	$ 615,198	$ 610,000	$ 616,000	$ 6,000	1.0%
Mixed Drink Excise Taxes	55,645	54,643	52,000	54,000	2,000	3.8%
Malt Beverage Excise Taxes	-	-	3,000	6,000	3,000	100.0%
Energy Excise Taxes	11,413	13,150	14,000	15,000	1,000	7.1%
Total:	$ 674,137	$ 682,991	$ 679,000	$ 691,000	$ 12,000	1.8%

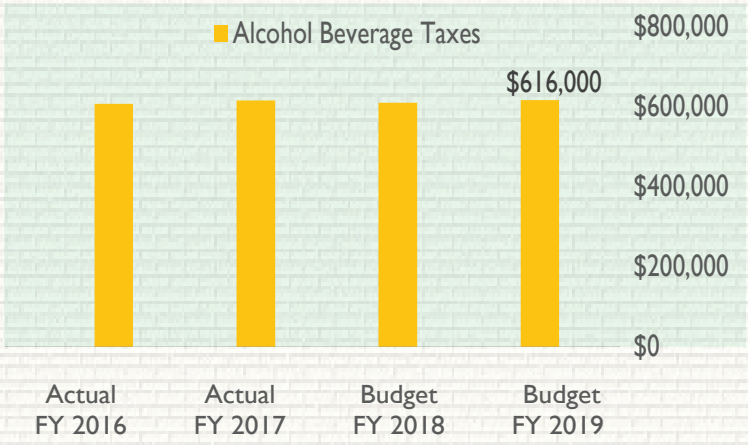
Selective Sales and Use Taxes are levied on the sale, distribution and consumption of selected goods and services in the City limits. This category represents 3.5% of the total FY 2019 general fund revenues.

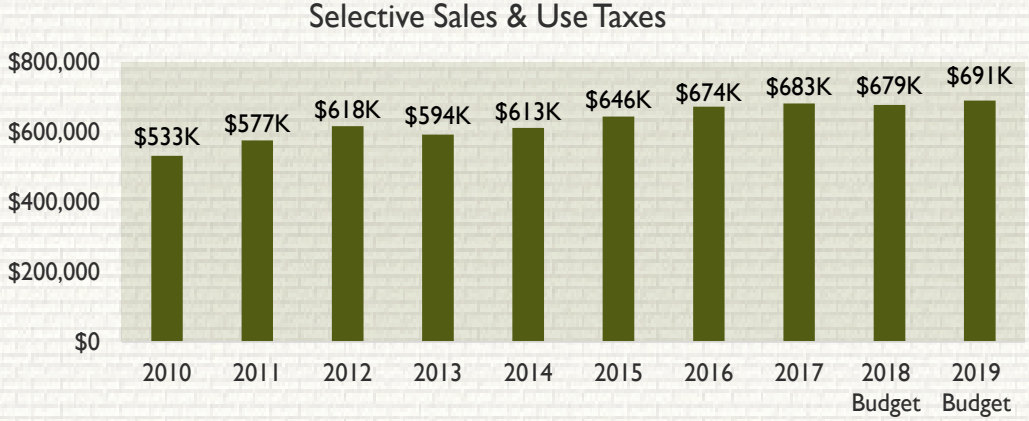
Alcohol Beverage Tax: Taxes that are levied on the distribution of distilled spirits, malt beverages, and wine. FY 2019 revenue projection is based on the recent two years' average growth rate.

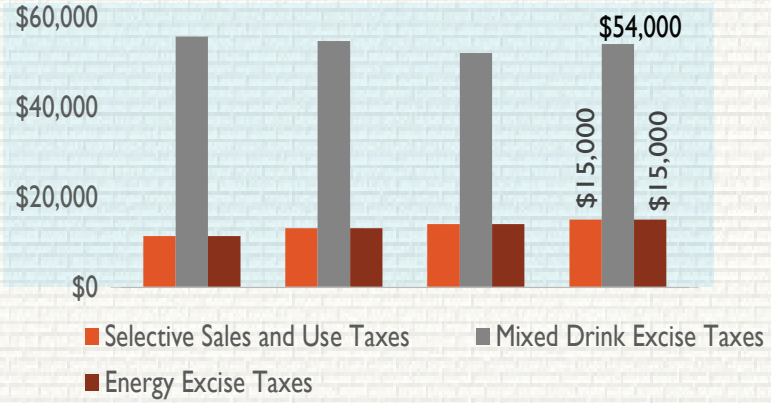
Mixed Drink Excise Tax: Taxes that are levied on the sale of distilled spirits by the drink. The average of recent two years' actual revenues are used for 2019 revenue projection.

Energy Excise Tax: House Bill 386 authorized a new local excise tax on energy that is levied on the sales, use, storage, or consumption of energy. FY 2019 revenue is projected by applying a 4% discount to the sum of FY 2018 seven months' actuals and past two years' average for the remainder months.

Malt Beverage Excise Tax: Taxes that are levied on the distribution of malt beverage produced in the City limits. For FY 2019 revenue projection, we doubled the last year's actual revenue due to lack of historical data.



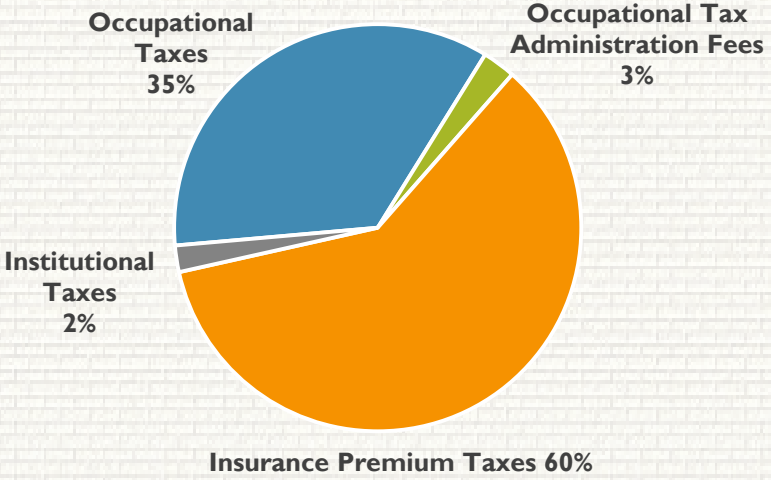


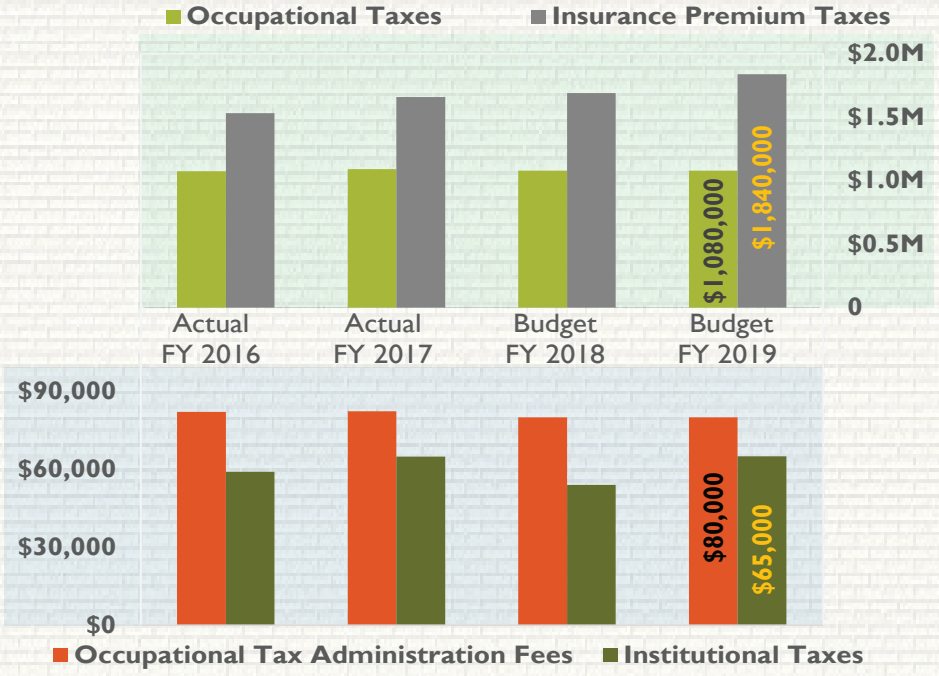


Business Taxes

Business Taxes are revenues from business and financial institutions' occupational licenses and excise taxes on insurance premiums written by insurance companies conducting business within the City limit. This category represents 15.3% of the total FY 2019 general fund revenue. The average growth rate for the last nine years is applied to FY 2018 actual revenue to project FY 2019 Insurance premium taxes revenue.The rest of Business taxes are projected by using the recent three to five years' average respectively.

Business Taxes	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Occupational Taxes	$ 1,074,780	$ 1,091,471	$ 1,080,000	$ 1,080,000	$ -	0.0%
Occupational Tax Administration Fees	82,094	82,375	80,000	80,000	-	0.0%
Insurance Premium Taxes	1,532,819	1,660,403	1,690,000	1,840,000	150,000	8.9%
Institutional Taxes	58,989	64,837	54,000	65,000	11,000	20.4%
Total:	$ 2,748,682	$ 2,899,086	$ 2,904,000	$ 3,065,000	$ 161,000	5.5%

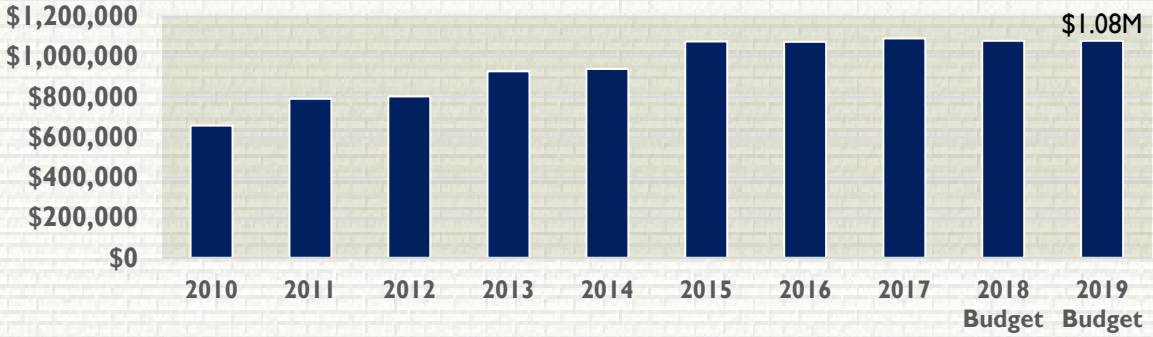




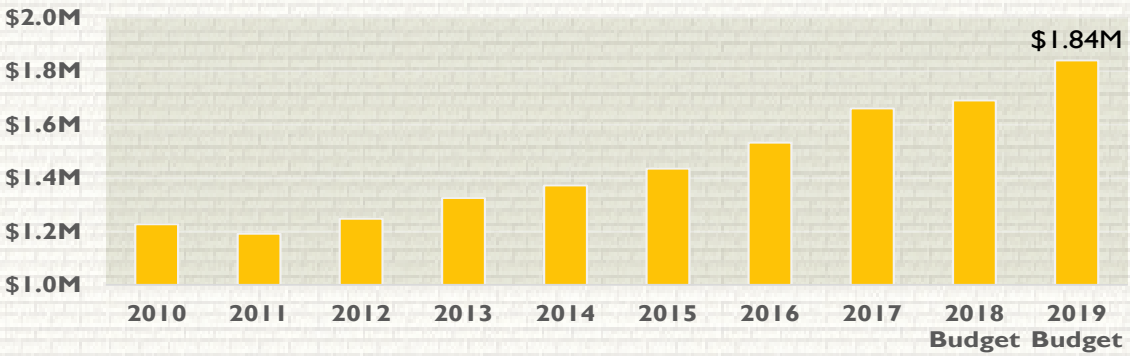
Occupational Taxes: Taxes levied on businesses and practitioners of occupations and professions which maintain a physical location or office within the City limits. This tax is based on one or more the following: flat tax, probability, and/or gross receipts. Such taxes are due at the time the business begins operation and are renewed thereafter on or before January 30th each year.

Occupational Tax Administration Fees: These funds are collected to cover the administrative costs associated with the processing of the Occupational Tax Applications.

Occupational Taxes



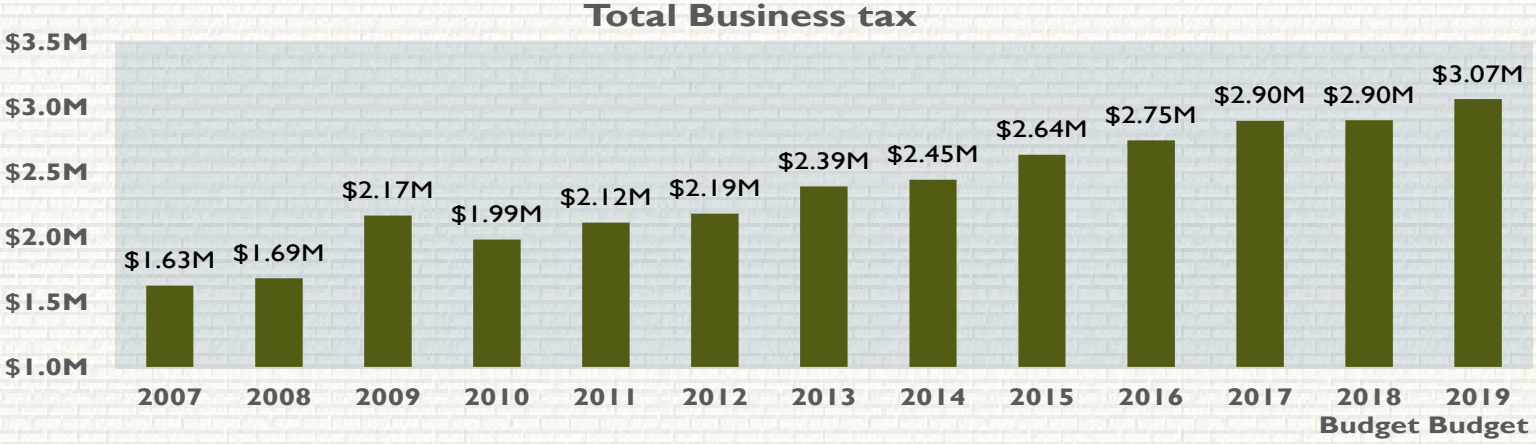
Insurance Premium Tax



Insurance Premium Tax: The State of Georgia levies a tax on insurance premiums collected within the City limits. Revenue from this tax is then distributed back to the City each October.

Institutional Tax: Taxes on depository financial institutions located in the City limits. Renewals are mailed out in January with a March 31st deadline. The majority of these funds are collected in March

Total Business tax



Penalty & Interest on Delinquent Taxes

Penalties and interest on delinquent taxes are amounts assessed as penalties for the payment of taxes after their due date, and the interest charged on delinquent taxes from their due date to the date of actual payment. The projected amounts are based on the recent years' trend and the provision of HB960 that went effective in 2016.

Penalties & Interest on Delinquent Taxes	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Interest on Delinquent Taxes	$ 24,174	$ 7,745	$ 9,000	$ 8,000	$ (1,000)	-11.1%
Tax Penalties	41,973	6,341	6,000	6,000	-	0.0%
Alcohol Late Penalties	2,538	1,100	100	100	-	0.0%
Occupational Tax Penalty	7,865	12,006	9,000	9,000	-	0.0%
Tax FIFA Costs	1,164	1,240	2,120	1,800	(320)	-15.1%
Total:	$ 77,713	$ 28,432	$ 26,220	$ 24,900	$ (1,320)	-5.0%

Interest on Delinquent Taxes: All tax payments that are considered delinquent are subject to accrue interest. Previously, interest was charged at a rate of 1% per month, beyond the due date. House Bill 960 has changed the calculation of penalties on property taxes and interest on most categories of taxes beginning July 1, 2016. The current interest rate is .63% per month, based on an annual calculation of Federal Prime Rate plus 3%. Thus the annual interest rate will change when the Federal Reserve announces the new bank prime loan rate each January.

Tax Penalty: Property tax billings are mailed out the first week of September each year. Collections received after December 15th are considered delinquent. The House Bill 960 has changed the penalty to 5% after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principle amount due.

Alcohol Late Penalty: Alcohol renewals are mailed in April to renew for the following year. Renewals are due back to the City by June 1st of each year, after June 1st renewals are considered delinquent and subject to a 10% penalty.

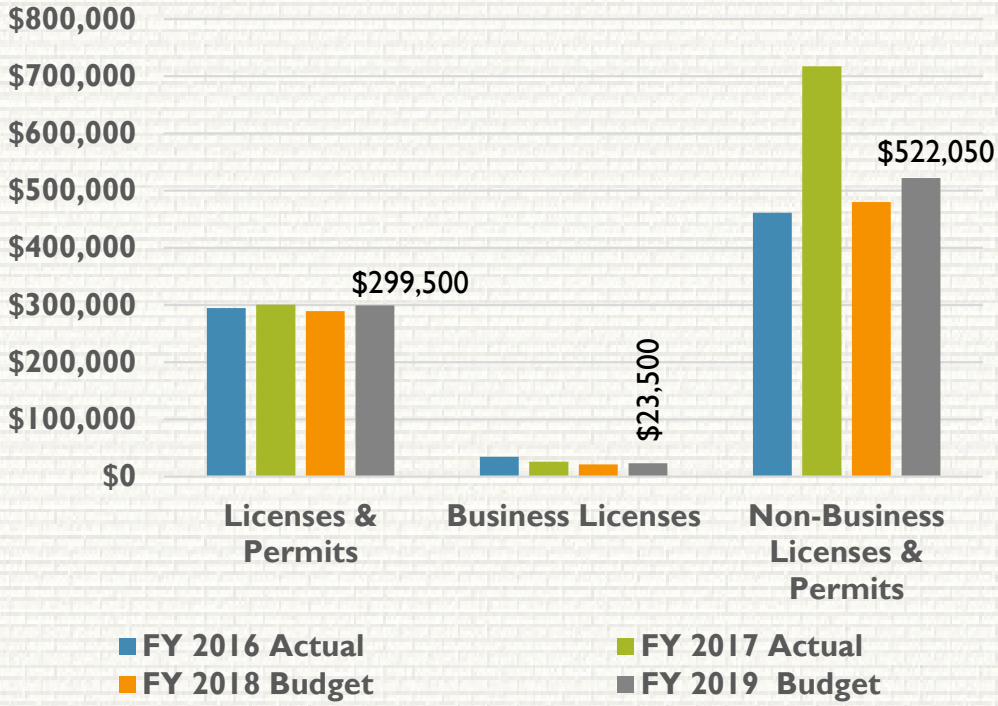
Occupational Tax Penalties: Occupational Taxes received after April 30th are considered delinquent and charged a 10% penalty plus 1.5% interest per month the tax is delinquent.

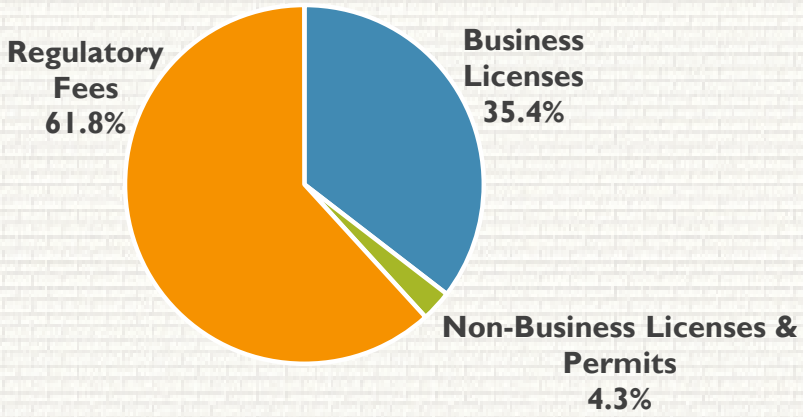
Tax FI FA cost: This revenue is collected to recover the City's cost of filing Fieri Facias (Fi Fa's) on delinquent taxes and fees for filing tax liens on properties with severely delinquent property taxes. A tax FI FA will be recorded on or about March 15 in Gwinnett County Superior Court on all unpaid tax bills from prior calendar year.

Licenses and Permits

The City of Duluth has three categories for the collection of revenues from licenses and permits: Business Licenses, Non-Business Licenses & Permits, and Regulatory Fees. The City has budgeted to collect $845,050 in Licenses and Permits revenue during FY 2019, an increase of 6.9% from FY 2018. City projected increase in Regulatory fees and Business Licenses due to recent residential and commercial developments within the city limits.

Licenses & Permits	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Business Licenses	$ 294,720	$ 300,440	$ 289,100	$ 299,500	$ 10,400	3.6%
Non-Business Licenses & Permits	34,372	26,078	21,500	23,500	2,000	9.3%
Regulatory Fees	461,107	717,211	479,650	522,050	42,400	8.8%
Total:	$ 790,198	$ 1,043,729	$ 790,250	$ 845,050	$ 54,800	6.9%





Business Licenses

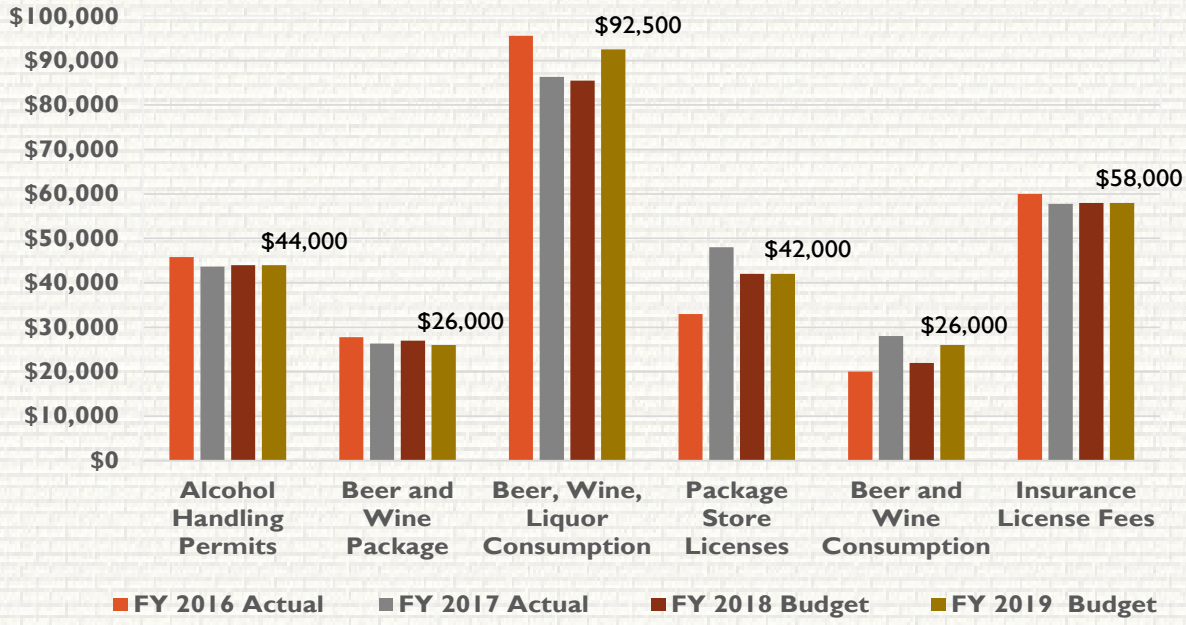
Business Licenses are revenues collected from businesses for the issuance of various licenses and permits by the City.

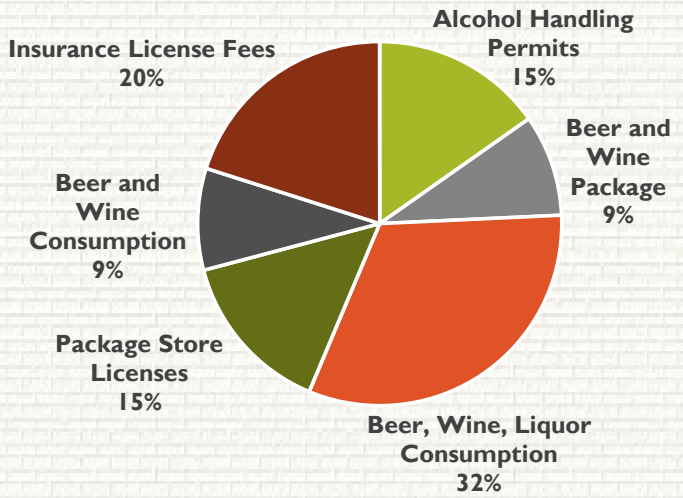
Business Licenses	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Alcohol Handling Permits	$ 45,775	$ 43,645	$ 44,000	$ 44,000	$ -	0.0%
Beer Only Package	500	500	500	500	-	0.0%
Beer and Wine Package	27,750	26,350	27,000	26,000	(1,000)	-3.7%
Beer, Wine, Liquor Consumption	95,600	86,350	85,500	92,500	7,000	8.2%
Package Store Licenses	33,000	48,000	42,000	42,000	-	0.0%
Beer and Wine Consumption	20,000	28,025	22,000	26,000	4,000	18.2%
Beer Only Consumption	3,500	3,100	3,500	4,000	500	14.3%
Liquor Consumption	600	150	450	150	(300)	-66.7%
Wine Only Consumption	100	-	100	100	-	0.0%
Alcohol Special Events Facility	2,500	1,650	1,500	1,500	-	0.0%
Wholesaler - Alcohol	-	-	-	50	50	NA
Brewery - Beer and Malt Beverages	-	-	-	50	50	NA
Insurance License Fees	60,000	57,750	58,000	58,000	-	NA
Business Permits	135	90	50	50	-	0.0%
Alcohol Application Fees	5,260	4,830	4,500	4,600	100	2.2%
Total:	$ 294,720	$ 300,440	$ 289,100	$ 299,500	$ 10,400	3.6%

Alcohol Beverage: All fees collected from businesses for the issuance of licenses related to alcoholic beverage sales.

Alcohol Handling Permits: Fees collected for the issuance of permits authorizing the sale and/or pouring of alcoholic beverages in the City limits.

Insurance License Fee: Annual flat fee collected from insurance brokers doing business in City limits.





Regulatory Fees

Regulatory Fees are revenues assessed by the City of Duluth on businesses and occupations for which the City customarily performs investigations or inspections. The fee must be revenue-neutral and must approximate the reasonable cost of the actual regulatory activity performed by the local government.

Regulatory Fees	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Development Permits/Land Disturb	$ 3,215	$ 8,638	$ 3,500	$ 2,600	$ (900)	-25.7%
Reinspection fees	-	150	100	50	(50)	-50.0%
V/SE/CU Application	-	2,250	750	500	(250)	-33.3%
Building Permits Residential	297,146	225,174	252,000	339,000	87,000	34.5%
Building Permits Commercial	152,506	466,434	213,000	169,500	(43,500)	-20.4%
Mechanical Permits	7,200	11,760	9,000	9,000	-	0.0%
Swimming Pool Permits	200	400	200	200	-	0.0%
NPDES Stormwater/ Dev Fee	12	80	100	100	-	0.0%
P & Z Misc Income	828	2,326	1,000	1,100	100	10.0%
Total:	$ 461,107	$ 717,211	$ 479,650	$ 522,050	$ 42,400	8.8%

Development Permits/ Land Disturbance: Fees from permits for development and land disturbance such as clearing, grubbing, and grading.

Reinspection Fee: Fee required for construction reinspection to correct deficiencies, there is no charge for the first inspection.

V/SE/CU: Fees collected to review clients request for variances and conditional uses of property and building within City limits.

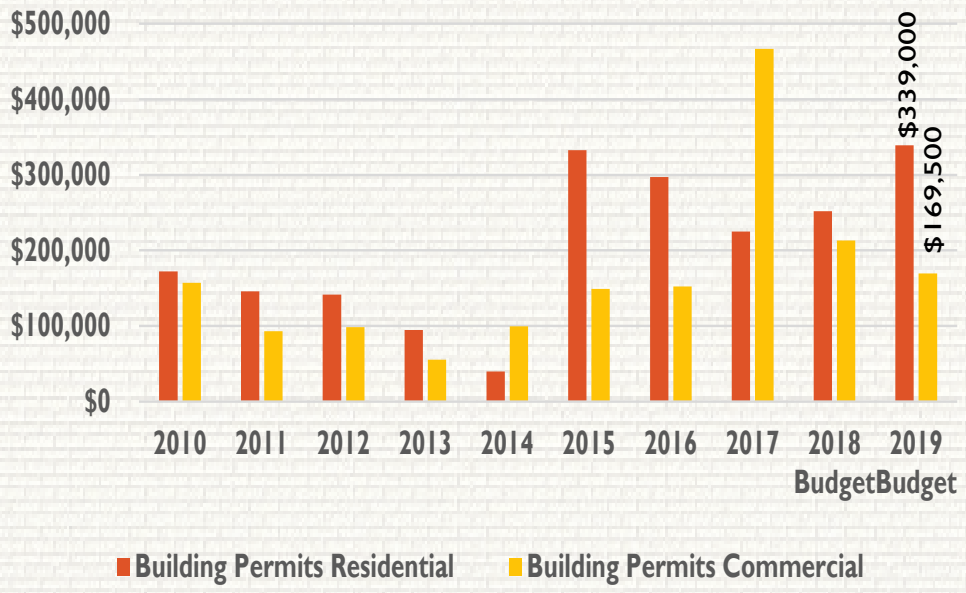
Mechanical Permits: Fees associated with stand-alone permits for plumbing, HVAC, or electrical work.

Swimming Pool Permits: Permit fee for the construction and inspection of new swimming pool within City limits.

NPDES Stormwater/Development Fee: National Pollutant Discharge Elimination System is a fee assessed by the City and the State on any land disturbance $40 per disturbed acre is paid to the State and $40 per disturbed acre is paid to the City.

Residential Building Permits: Fees associated with residential buildings that are approved for construction or alteration with the City limits.

Commercial Building Permits: Fees associated with commercial building that are approved for construction or alteration within the City limit.



Non-Business Licenses & Permits

Non-Business Licenses & Permits are revenues from all non-business licenses and permits levied according to the benefits presumably conferred by the license or permit. Budgeted amounts indicate 9.3% increase from FY 2018 according to the recent years' trend.

Non-Business Licenses & Permits	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Repermitting Building Permits	$ 212	$ 809	$ 200	$ 200	$ -	0.0%
Rezonings	6,604	1,974	1,800	1,800	-	0.0%
Sign Permits	17,390	14,150	13,000	14,000	1,000	7.7%
Planning Review Fees	9,350	8,245	6,000	7,000	1,000	16.7%
Vendor Fees	165	350	-	-	-	NA
Filming Permits and Fees	650	550	500	500	-	0.0%
Total:	$ 34,372	$ 26,078	$ 21,500	$ 23,500	$ 2,000	9.3%

Repermitting Building Permits: Fee charged when it is necessary to repermit a building construction project.

Rezoning: Fees collected from applicants for the review and processing of zoning applications and modifications.

Sign Permits: Fees collected for the issuance of permits authorizing the use of freestanding signs.

Planning Review Fees: Fees collected from compliance reviews of residential and commercial plans.

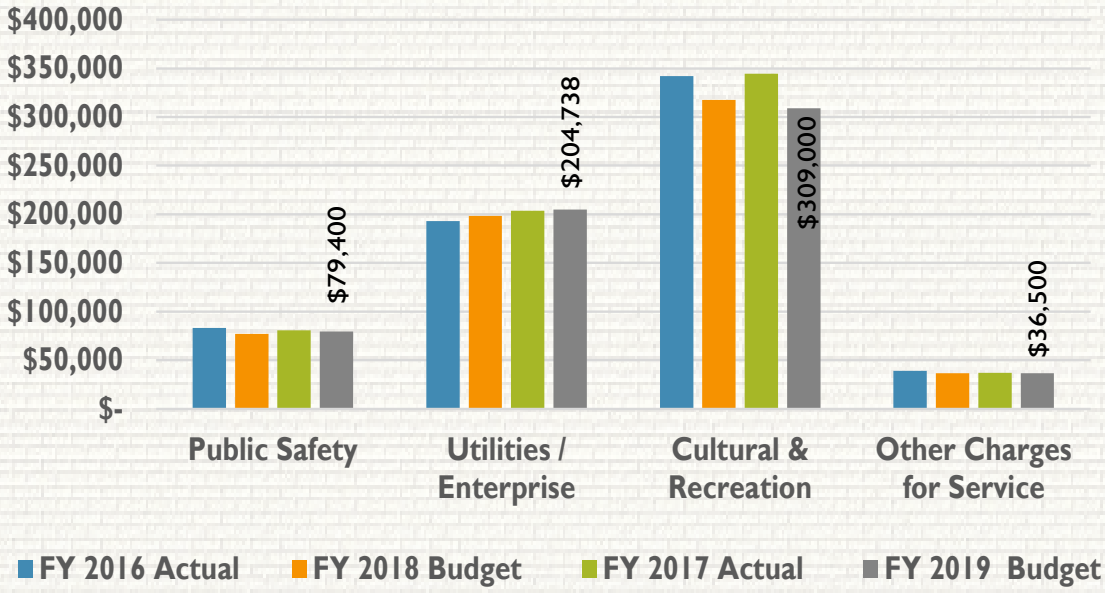
Filming Permits and Fees: Fees collected for issuing permits to productions filiming on public property in the City of Duluth.

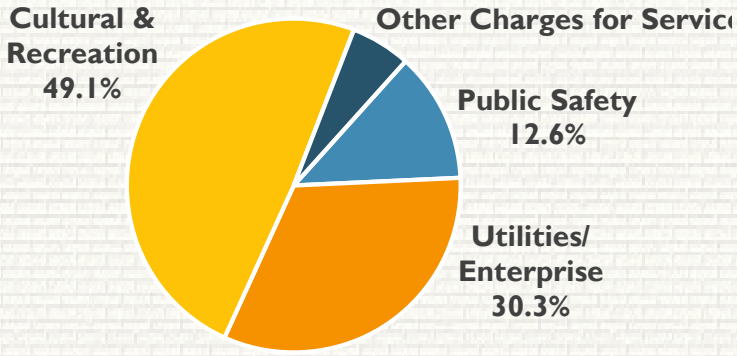


Charges for Service

Charges for Service are fees collected by the City of Duluth for services that it provides. The City of Duluth collects revenues from four primary categories of service: Public Safety, Utilities/Enterprise, Cultural and Recreation, and Other Charges for Service. This category represents 3.1% of total budgeted revenue. The City has budgeted to collect $629,638 in Charges for Service revenue during FY 2019, an increase of 0.1% from FY 2018. The projected amounts are based on historical trends.

Charges for Service	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Public Safety	$ 83,000	$ 80,508	$ 76,900	$ 79,400	$ 2,500	3.3%
Utilities / Enterprise	193,183	203,655	198,230	204,738	6,508	3.3%
Cultural & Recreation	342,134	344,697	317,530	309,000	(8,530)	-2.7%
Other Charges for Service	39,023	36,814	36,520	36,500	(20)	-0.1%
Total:	$ 657,340	$ 665,674	$ 629,180	$ 629,638	$ 458	0.1%

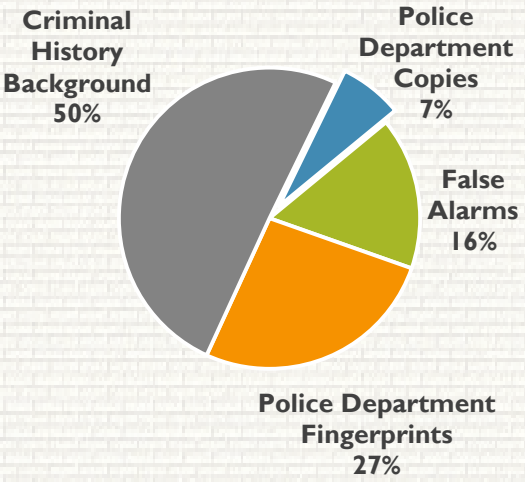


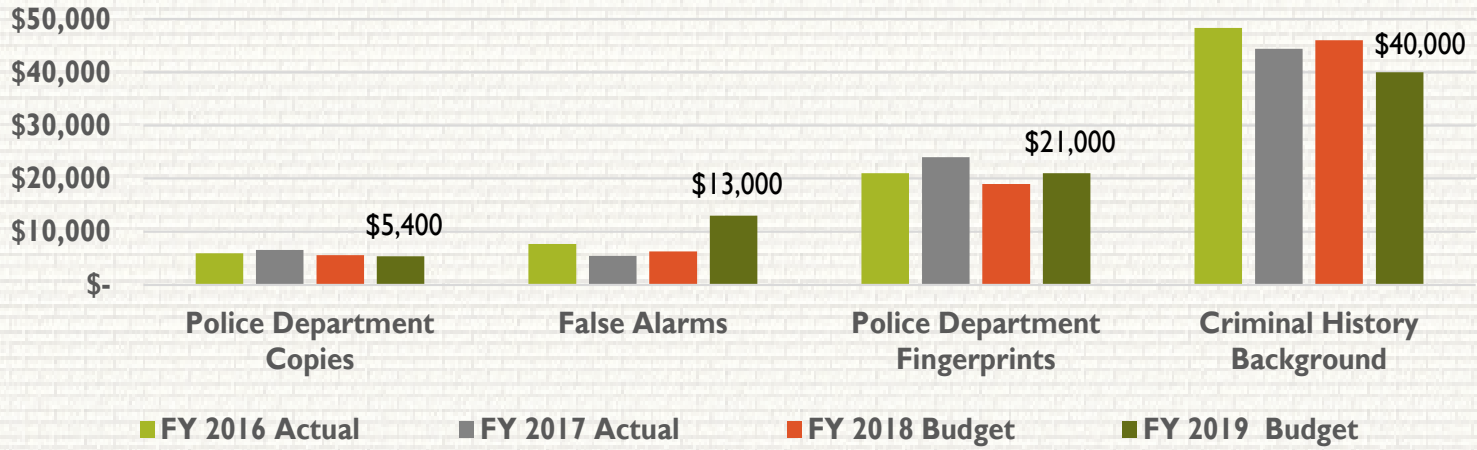


Public Safety

Public Safety revenues are fees collected by the City of Duluth to help defray the cost of selected public safety services are increased by 3.3% from FY 2018. The projected amounts are based on historical trends and changes in fee schedule.

Public Safety	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Police Department Copies	$ 5,911	$ 6,606	$ 5,600	$ 5,400	$ (200)	-3.6%
False Alarms	7,700	5,475	6,300	13,000	6,700	106.3%
Police Department Fingerprints	21,032	24,031	19,000	21,000	2,000	10.5%
Criminal History Background	48,357	44,396	46,000	40,000	(6,000)	-13.0%
Total:	$ 83,000	$ 80,508	$ 76,900	$ 79,400	$ 2,500	3.3%





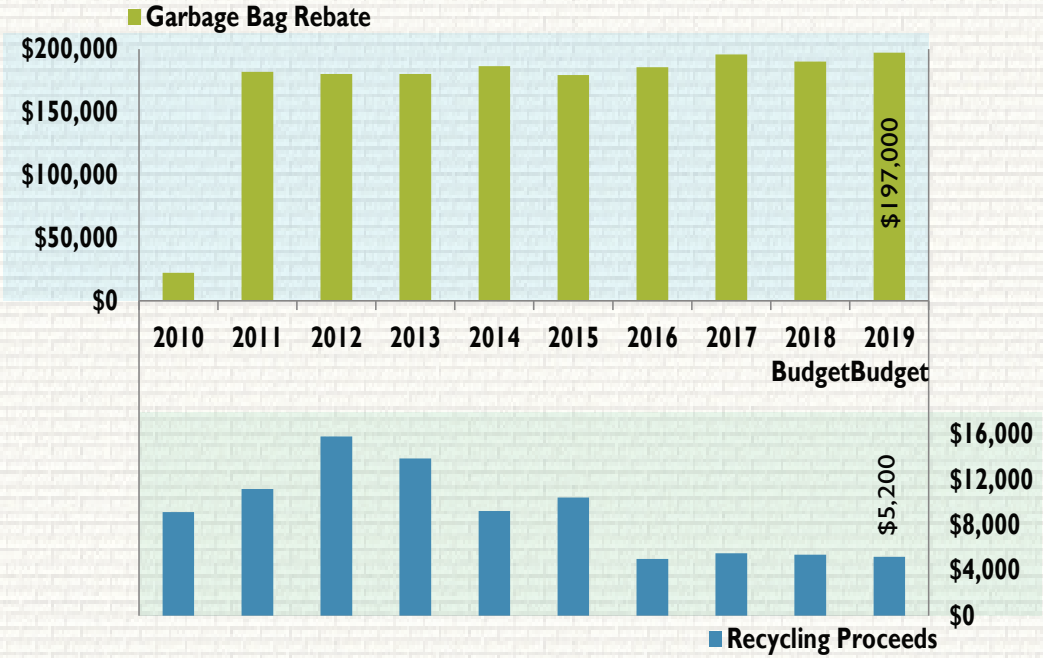
Utilities/Enterprises

Utilities/Enterprises are fees charged for utility services provided by the City of Duluth and an increase of 3.3% is expected from FY 2018.

Garbage Bags: In FY 2014, the City of Duluth renewed its contract with Republic Services for garbage collection. The City's garbage collection is financed through the sale of mandatory garbage bags which can be purchased at several locations such as the City Hall and local grocery stores. City offers discount on garbage bags for seniors/disabled residents with qualifying income levels. Further information can be found at

http://www.duluthga.net/departments/public_works/garbage.php

Garbage Bag Rebate: The City receives rebates from the sale of garbage bags.

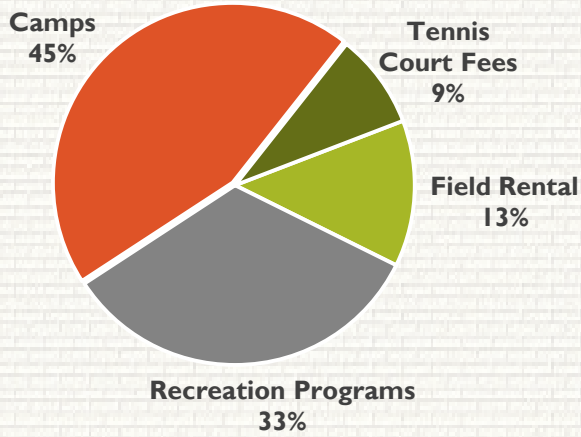


Utilities/Enterprises	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Garbage Bags - 32 Gallon	$ 962	$ 782	$ 978	$ 978	$ -	0.0%
Garbage Bags - Senior 32 Gallon	849	962	1,108	790	(318)	-28.7%
Garbage Bags - 13 Gallon	368	300	300	300	-	0.0%
Garbage Bags - Senior 13 Gallon	306	182	218	214	(4)	-1.8%
Garbage Bags - 42 Gallon	225	255	200	230	30	15.0%
Garbage Bags - Senior 42 Gallon	61	38	26	26	-	0.0%
Recycling Proceeds	5,006	5,505	5,400	5,200	(200)	-3.7%
Garbage Bag Rebate	185,406	195,632	190,000	197,000	7,000	3.7%
Total:	$ 193,183	$ 203,655	$ 198,230	$ 204,738	$ 6,508	3.3%



Cultural and Recreation

Cultural and Recreation revenues are collected as fees administered by the City for the renting of City facilities and offering various recreational programs and camps. City charges minimal fees to offset the cost of facility maintenance and direct costs related to offered programs. This category represents 1.5% of total budgeted revenue. The projected amounts are based on historical trends and a decrease of 2.7% from FY 2018 is expected.



Cultural & Recreation	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Bunten Rd. Facility Rental	$ 5,800	$ 3,303	$ 5,200	$ 4,400	$ (800)	-15.4%
Pavilion Rental	4,180	4,965	3,300	3,300	-	0.0%
Field Rental	47,009	48,015	47,000	37,000	(10,000)	-21.3%
Gym Rental	8,688	11,101	9,200	8,500	(700)	-7.6%
Facility Rental - Rogers Bridge	1,075	800	1,300	1,100	(200)	-15.4%
Facility Rental - WP Jones	2,185	3,629	2,000	3,400	1,400	70.0%
Recreation Programs	94,173	109,862	91,000	94,000	3,000	3.3%
Camps	141,068	129,226	126,000	126,000	-	0.0%
Tennis Court Fees	29,531	26,373	25,000	24,000	(1,000)	-4.0%
Special Events Camps	30	-	-	-	-	NA
Senior Programs	7,341	6,922	6,800	6,800	-	0.0%
Concessions	1,055	503	730	500	(230)	-31.5%
Total:	$ 342,134	$ 344,697	$ 317,530	$ 309,000	$ (8,530)	-2.7%

Facility Rentals: Revenue fees to be collected from rental of park facilities for special events such as business meetings, birthday parties, and receptions.

Contractual Fees/Field Rentals: Revenue fees to be collected from organizations that are under contract with the City for the use of Parks facilities/ fields such as, but not limited to, Peachtree Ridge Youth, Notre Dame Academy and Atlanta United Fire.

Gym Rental: This revenue source is collected thru rental fees for recreational programs such as basketball tournaments and practices. These fees are collected in advance of rental.

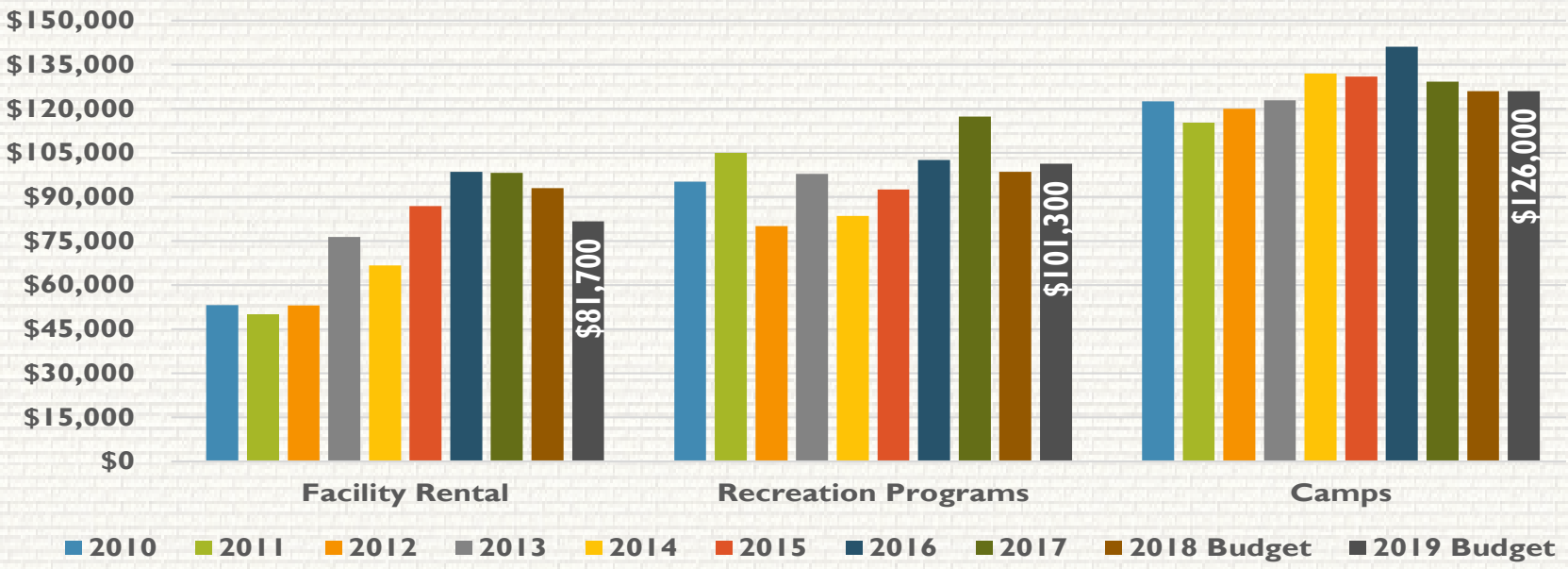
Recreational Programs: This revenue source is collected thru registration fees from various classes offered by City. City offers various recreational programs to promote healthy and quality life of its community. Class details can be found at Duluth Life newsletter available on City's website. Newsletters are mailed out to residents each quarter and also available for pick up at City hall.

Day Camp: This revenue source is collected thru registration fees from Bunten Park's weekly themed summer day camps for children ages 4-12 offered throughout the summer vacation.

Concessions: newly added to provided concession service to park events.

Tennis Court Fees: This revenue source is collected as a usage fee from the City's tennis programs and court rentals. Tennis court usage fees are collected for the use of both W.P. Jones and Bunten Road Park tennis complexes.

Senior Programs: City of Duluth Fifty and Beyond Group program offers various activities and social services for seniors.



Other Charges for Service

The City of Duluth collects revenue from other charges for service including Bad Check Fees, Online Convenience Fees, Event Attendant Fees, and Alcohol Training Class. The projected amounts are based on historical trends.

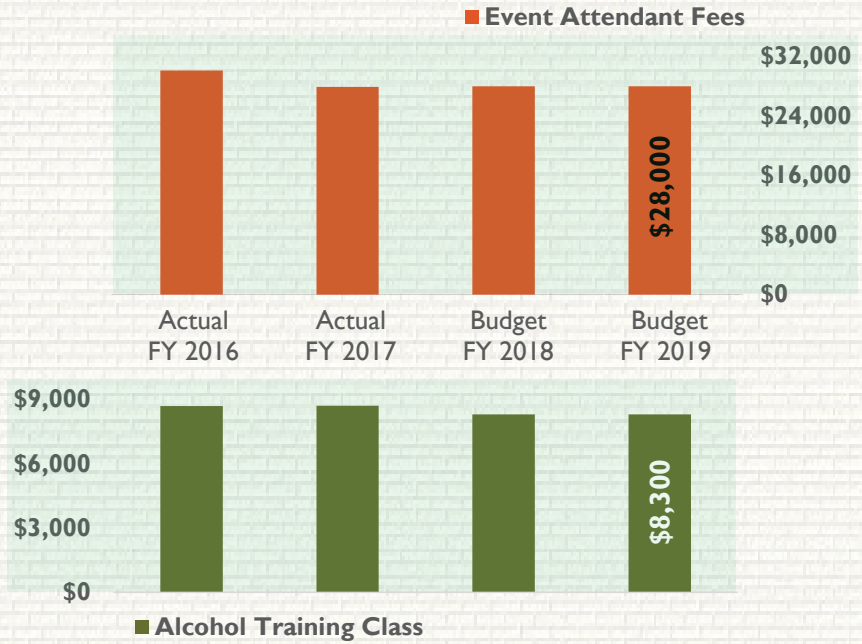
Other Charges for Services	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Bad Check Fee	$ 174	$ 225	$ 220	$ 200	$ (20)	-9.1%
Online Convenience Fee	40	-	-	-	-	NA
Event Attendant Fees	30,126	27,889	28,000	28,000	-	0.0%
Alcohol Training Class	8,683	8,700	8,300	8,300	-	0.0%
Total:	$ 39,023	$ 36,814	$ 36,520	$ 36,500	$ (20)	-0.1%

Bad Check Fee: Bounced checks written to the City of Duluth are considered bad and are subject to a fee.

Online Convenience Fee: Revenues collected by the City for the payment of taxes and fines online to offset the credit card processing fees charged to the City for such payments.

Event Attendant Fees: Fees collected by the City to cover the labor cost for Event attendants.

Alcohol Training Class: City offers mandatory Alcohol awareness training class throughout the year to reduce abuse and accidents related to alcohol consumption and handling.



Fines and Forfeitures

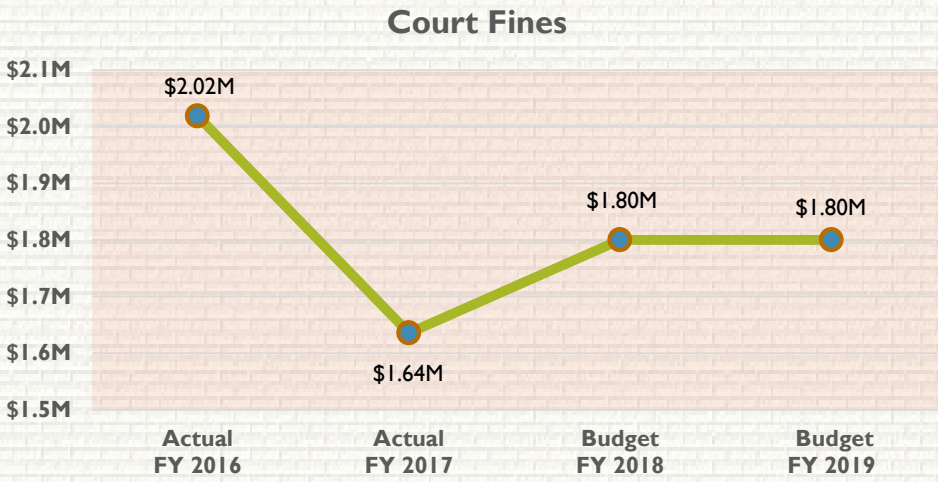
Fines and Forfeitures include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty. The City has three types of Fines and Forfeitures: Court Fines, Bond and Forfeitures, Cash Confiscation and Red Light Camera Fines. This category represents 9% of the total FY 2019 proposed general fund revenues. Duluth has budgeted to collect $1,808,000 in Fines and Forfeitures revenues in FY 2019. The projection is based on recent years' trend.

Court Fines: Revenues received from fines imposed upon those violating Georgia laws and county and municipal ordinances in City limits.

Cash Confiscation: Revenue derived from Court ordered forfeiture of assets based on a violation of Georgia law.

Red Light Fines: The City of Duluth contracts out our red light camera monitoring to an external private company. The dollar amount presented in this budget document is the City's net revenue after covering the cost of the monitoring service. Currently the City's permit has been expired and City needs to reapply for permit to reinstate cameras.

Bonds & Forfeitures: Revenue derived from the forfeiture of bonds when a defendant fails to appear in legal summons.



Fines & Forfeitures	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Court Fines	$ 2,018,517	$ 1,635,575	$ 1,800,000	$ 1,800,000	$ -	0.0%
Bonds & Forfeitures	3,609	12,101	10,000	7,000	(3,000)	NA
Cash Confiscation	26,306	(8,820)	1,000	1,000	-	0.0%
Red Light Fines	316	70	-	-	-	NA
Total:	$ 2,048,748	$ 1,638,926	$ 1,811,000	$ 1,808,000	$ (3,000)	-0.2%



Intergovernmental Revenues

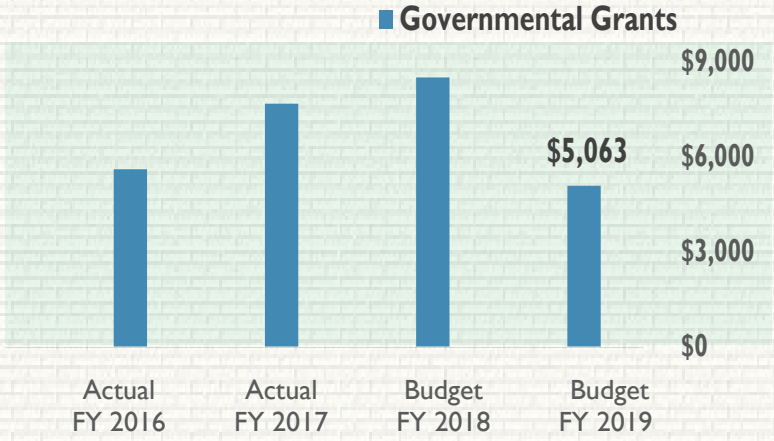
Intergovernmental Revenues are revenues from other governmental entities or non-profits in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. This category represents 6.3% of the total FY 2019 proposed general fund revenues. The City has budgeted to collect $1,259,173 in Intergovernmental Revenues during FY 2019, an increase of 10.6% from FY 2018. The is due to an increase in payments due from Gwinnett County for E-911 expenditures and an annual police payment based on a court settlement.

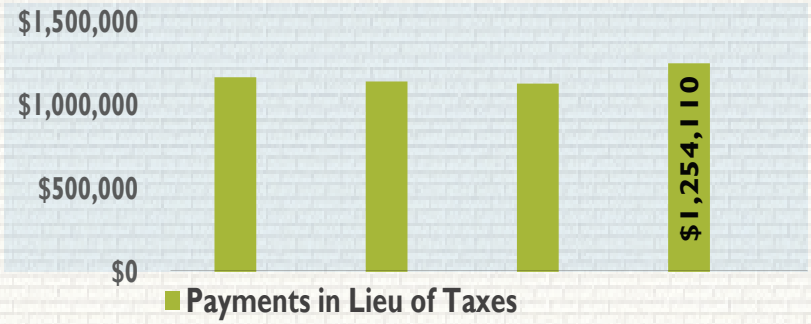
Intergovernmental Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Governmental Grants	$ 5,578	$ 7,643	$ 8,476	$ 5,063	$ (3,413)	-40.3%
Payments in Lieu of Taxes	1,168,122	1,144,506	1,130,110	1,254,110	124,000	11.0%
Total:	$ 1,173,699	$ 1,152,150	$ 1,138,586	$ 1,259,173	$ 120,587	10.6%

Governmental Grants: Payments to the City of Duluth by the federal or state government for specified purposes.

Payments in Lieu of Taxes: Payments received by the City of Duluth made from another governmental entity or non-profit in lieu of property taxes that it would have had to pay had its property been subject to taxation on the same basis as privately owned property.



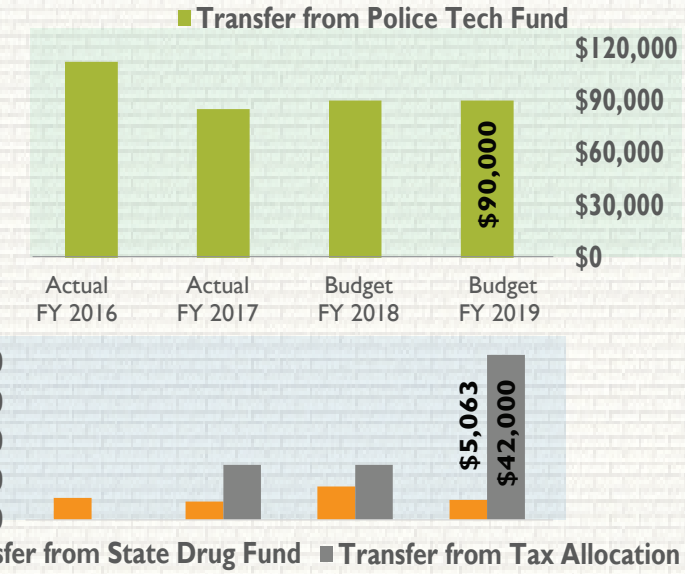


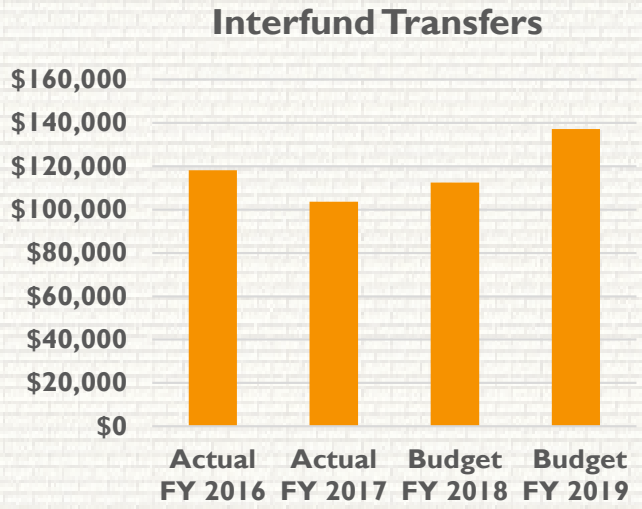


Other Financing Sources

Other Financing Sources include any revenues collected by the City that are not included in other funds already described. The City of Duluth has two primary categories for this fund: Interfund Transfers and Proceeds from General Long Term Liabilities. The City has budgeted $137,363 in Other Financing Source revenues during FY 2019, an increase of 21.9% from FY 2018. This revenue is derived mainly from an annual transfer from the Police Technology Fund to cover the cost on new police technology.

Other Financing Sources	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Interfund Transfers	$118,082	$103,643	$112,476	$137,063	$ 24,587	21.9%
Proceeds of General Fixed Asset Disposals	1,125	15,968	250	300	50	20.0%
Total:	$ 119,207	$ 119,611	$ 112,726	$ 137,363	$ 24,637	21.9%



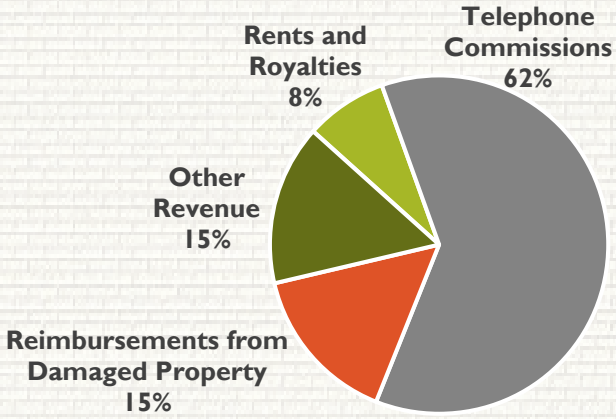


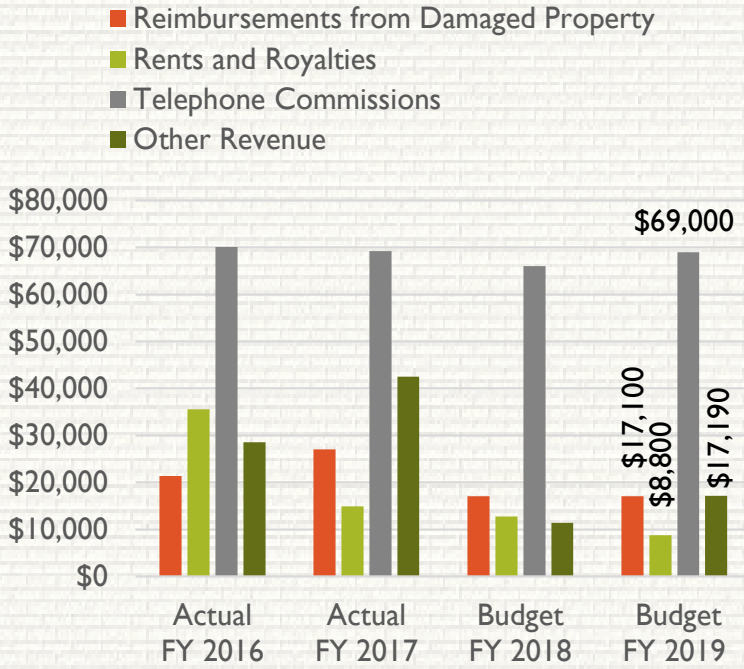
Interfund Transfer	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Transfer from Police Tech Fund	112,000	85,000	90,000	90,000	-	0.0%
Transfer from State Drug Fund	5,578	4,643	8,476	5,063	(3,413)	-40.3%
Transfer from SPLOST 2005	504	-	-	-	-	NA
Transfer from Tax Allocation District	-	14,000	14,000	42,000	28,000	200.0%
Total:	$ 118,082	$ 103,643	$ 112,476	$ 137,063	$ 24,587	21.9%

Miscellaneous Revenue

Miscellaneous revenues are revenues received that are not otherwise classified. The City of Duluth has four primary categories of Miscellaneous Revenues: Rents and Royalties, Telephone Commissions, Reimbursements from Damaged Property, and Other Revenue. The City has budgeted to collect $112,090 in Miscellaneous Revenues during FY 2019, an increase of 4.5% from FY 2018.

Miscellaneous Revenues	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Rents and Royalties	$ 35,589	$ 14,934	$ 12,750	$ 8,800	$ (3,950)	-31.0%
Telephone Commissions	70,126	69,178	66,000	69,000	3,000	4.5%
Reimbursements from Damaged Property	21,373	27,004	17,100	17,100	-	0.0%
Other Revenue	28,555	42,504	11,400	17,190	5,790	50.8%
Total:	$ 155,642	$ 153,619	$ 107,250	$ 112,090	$ 4,840	4.5%





Rents and Royalties

Rents and Royalties are financial resources derived from the use by others of the City's tangible and intangible assets.

Rents and Royalties	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Downtown Rental Income	$ 28,603	$ 9,351	$ 6,600	$ 100	$ (6,500)	-98.5%
Festival Center Rental	5,715	3,183	5,000	8,000	3,000	60.0%
F/C Linen/Equip Rental	871	1,700	1,000	600	(400)	-40.0%
Alcohol Posted Sign	400	700	150	100	(50)	-33.3%
Total:	$ 35,589	$ 14,934	$ 12,750	$ 8,800	$ (3,950)	-31.0%



Downtown Rental Income: Revenue collected by the City from private companies for the rental of City owned properties.

Community Room Rental: Revenue collected by the City from the private rental of the City Hall Community Room.

Festival Center Rental: Revenue collected by the City from the private rental of the downtown Festival Center.

Festival Center Table, Linen, and Equipment Rental: Revenue collected by the City from the private rental of City owned tables, linens, and equipment for private events.

Telephone Commission

Telephone Commissions are collected by the City as a result of private telephone equipment being located on the City's property and City projected $3,000 more income than FY 2018. The projection is based on the recent years' trend.

Telephone Commissions	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Rental Income Grid	$70,126	$69,178	$66,000	$69,000	$3,000	4.5%
Total:	$70,126	$69,178	$66,000	$69,000	$3,000	4.5%

Rental Income Grid: The City receives payments for leasing of public owned land to private companies for the placement of cellular towers.

Other Revenue

Other Revenue income is all miscellaneous revenues not included above.

Other Revenue	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Appeal Hearing Fees	2,250	-	-	-	-	NA
Miscellaneous Revenue	$ 12,833	$ 18,926	$ 5,000	$ 12,000	$ 7,000	140%
Police Dept. Misc. Revenue	1,782	905	700	800	100	14%
Income from Copies, etc.	126	786	100	100	-	0%
Dumpster Card Fees	1,150	1,150	1,100	1,100	-	0%
Sale of Misc. Merchandise	113	19	50	40	(10)	-20%
Cash Short and Over	-	-	-	50		
Flexible Spending Gain/Loss	534	1,498	50	100	50	100%
401A Employee Forfeitures	9,767	19,221	4,400	3,000	(1,400)	-32%
Total:	$ 28,555	$ 42,504	$ 11,400	$ 17,190	$ 5,790	50.8%

Miscellaneous Revenue: All other revenues not classified elsewhere.

Police Department Miscellaneous Revenue: All police revenues not classified elsewhere.

Dumpster Card Fees: Revenue collected by City from issuance of extra dumpster cards. A Dumpster card with twelve trips to City's dumpsters is issued free of charge per household each year. Additional cards can be issued with fees: second and third will be $25, the fourth and subsequent cards will be $50.

Reimbursement from Damaged Property

Reimbursement from Damaged Property	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Reimbursement - Damaged Property	$ -	$ 137	$ 100	$ 100	$ -	0%
Insurance Proceeds - Accidents	12,273	12,584	15,000	15,000	-	0%
Insurance Claims Reimbursements	9,100	14,282	2,000	2,000	-	0%
Total:	$ 21,373	$ 27,004	$ 17,100	$ 17,100	$ -	0%

Investment Income

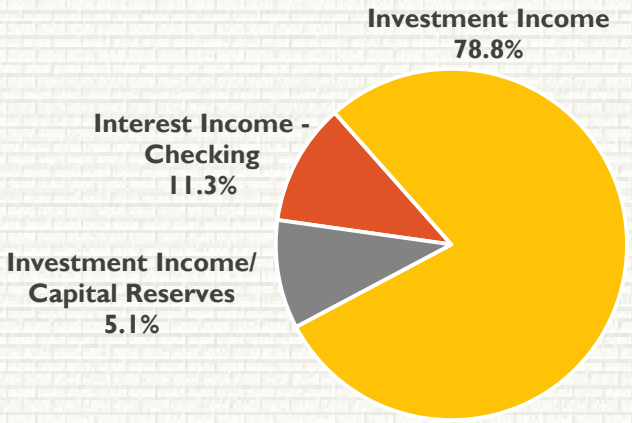
Investment income includes monies derived from the investment of City assets. The City of Duluth has three sources of Investment Income: Interest Income from Checking, General Investment Income, and Investment Income from Capital Reserves. The City has budgeted to collect $71,100 in Investment Income revenues during FY 2019, an increase of 17.5% from FY 2018. This is due to increase in interest rate in financial market.

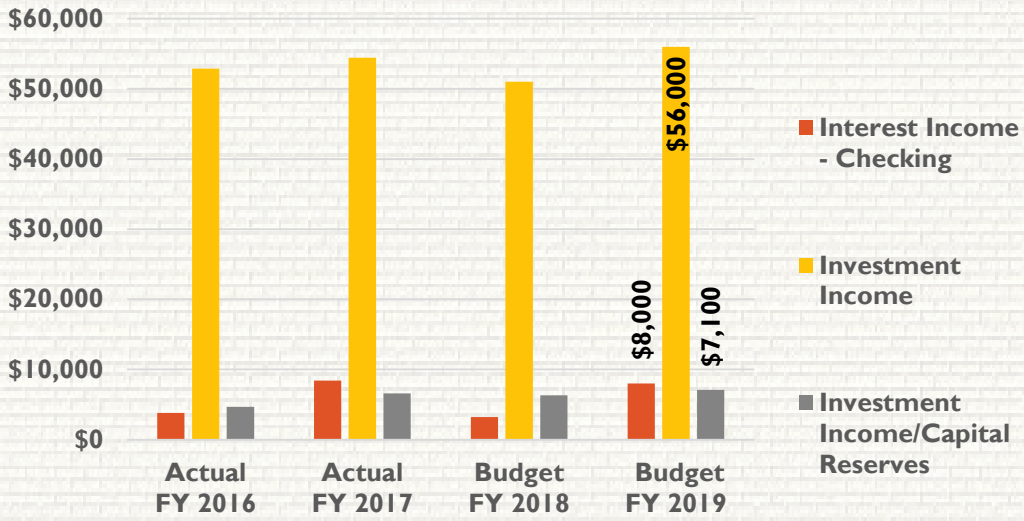
Investment Income	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Interest Income - Checking	$ 3,817	$ 8,440	$ 3,200	$ 8,000	$ 4,800	150%
Investment Income	52,867	54,433	51,000	56,000	5,000	9.8%
Investment Income/Capital Reserves	4,678	6,609	6,300	7,100	800	12.7%
Total:	$ 61,362	$ 69,481	$ 60,500	$ 71,100	$ 10,600	17.5%

Interest Income from Checking: Revenues derived from interest earned on the City's checking accounts.

General Investment Income: Revenues derived from short term cash investments including Certificate of Deposits (CD) and Money Markets.

Investment Income from Capital Reserves: Revenues derived from interest earned on the City's capital reserve investment consisting of a single CD.





Contributions and Donations

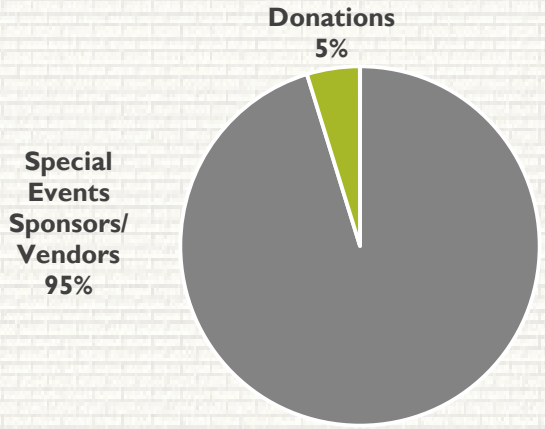
Contributions and Donations are financial resources provided by private contributions. The City has budgeted to collect $31,900 in Contributions and Donations revenue during FY 2019, a decrease of 5.2% from FY 2018.

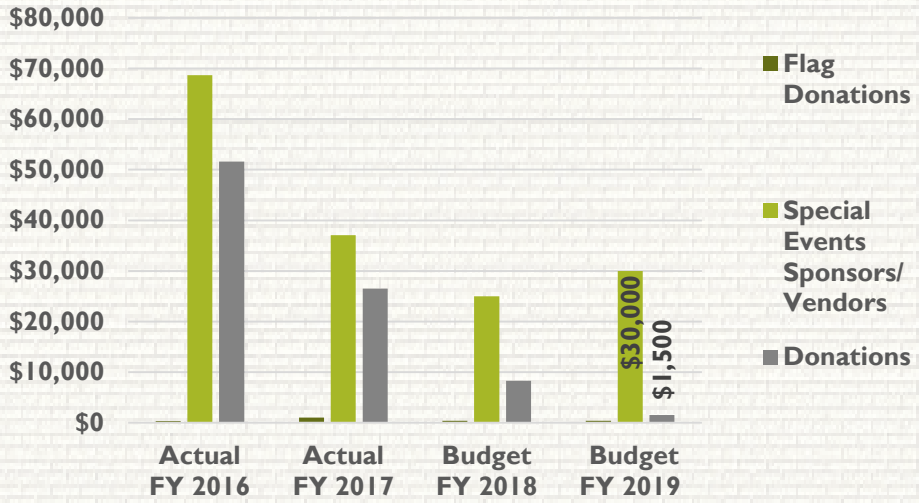
Contributions and Donations	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Flag Donations	$ 320	$ 1,025	$ 400	$ 400	-	0%
Special Events Sponsors/ Vendors	68,681	37,089	25,000	30,000	5,000	20%
Donations	51,600	26,467	8,250	1,500	(6,750)	-81.8%
Total:	$ 120,601	$ 64,581	$ 33,650	$ 31,900	$ (1,750)	-5.2%

Flag Donations: Revenues derived from donations to support the City's popular placement of flags and markers to honor veterans during various holidays.

Special Events Sponsors: Revenues derived from sponsorships by individuals and businesses that are used to support various City events.

Donations: Revenues derived from donations other than the above

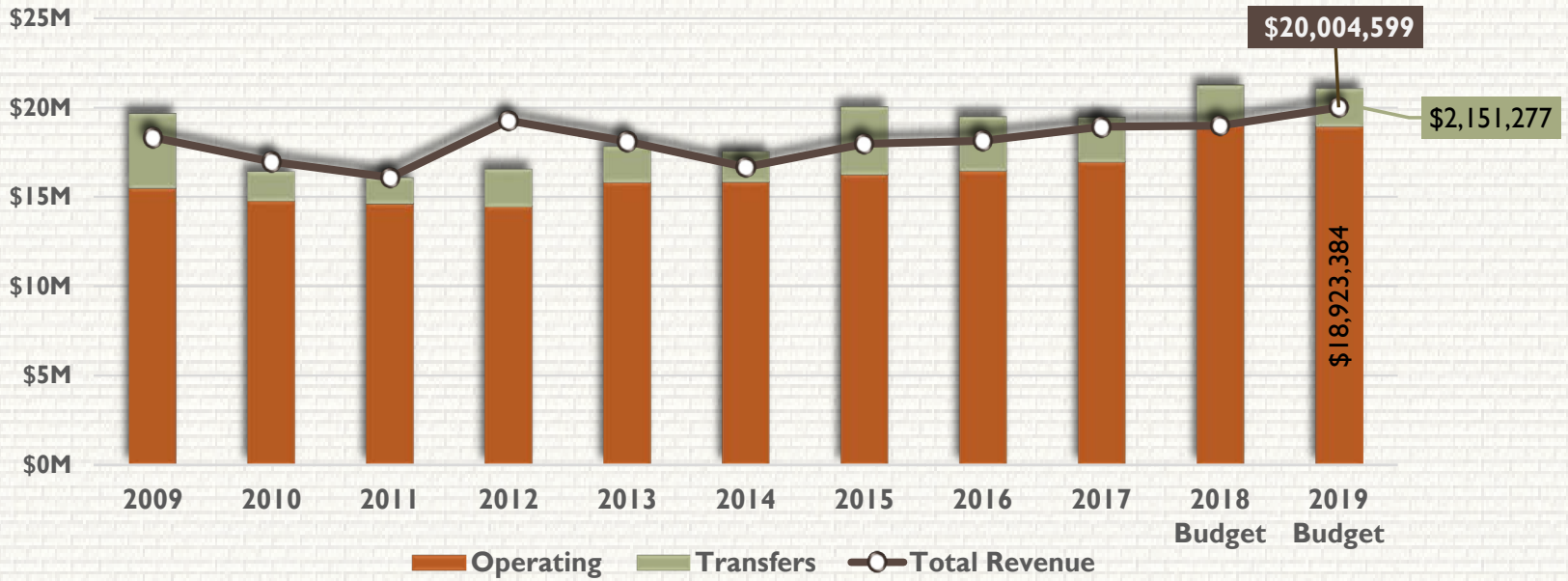




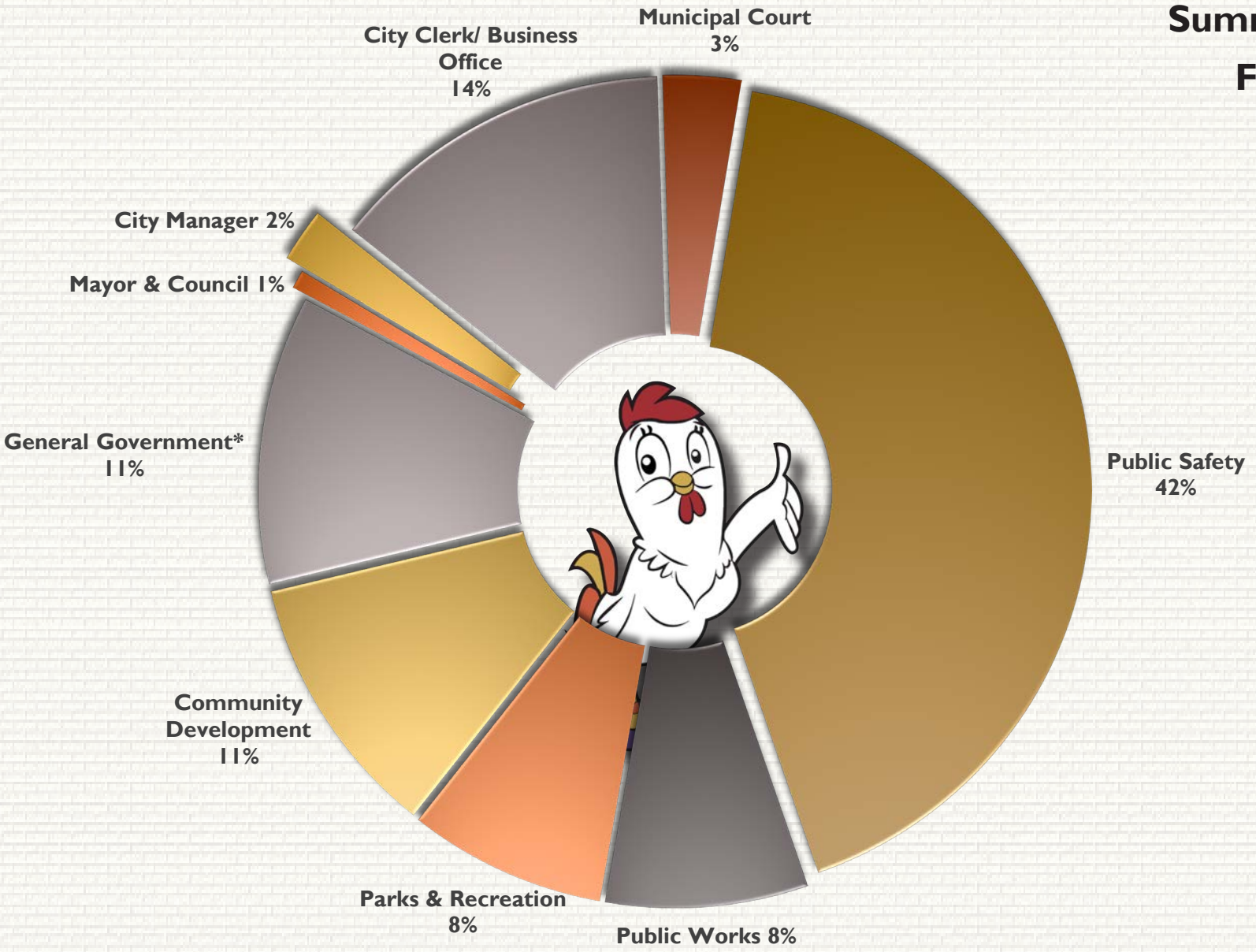
Expenditure Summary By Function

Expenditures by Function	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change	% Total
Mayor & Council	$ 61,436	$ 65,594	$ 155,174	$ 154,535	$ (639)	-0.41%	0.7%
City Manager	301,787	372,967	443,710	452,644	8,934	2.01%	2.1%
City Clerk/ Business Office	2,656,906	2,669,788	2,940,012	2,918,595	(21,416)	-0.73%	13.8%
Municipal Court	564,181	593,473	658,136	652,327	(5,810)	-0.88%	3.1%
Public Safety	7,826,127	7,845,331	9,024,618	8,873,339	(151,280)	-1.68%	42.1%
Public Works	1,349,312	1,528,236	1,716,564	1,698,385	(18,179)	-1.06%	8.1%
Parks & Recreation	1,722,497	1,711,501	1,654,866	1,662,643	7,776	0.47%	7.9%
Community Development	1,725,183	1,898,378	2,180,292	2,237,560	57,269	2.63%	10.6%
General Government*	3,306,918	2,798,501	2,477,600	2,424,633	(52,967)	-2.14%	11.5%
Total Expenditure	$ 19,514,347	$ 19,483,769	$ 21,250,973	$ 21,074,661	$ (176,312)	-0.83%	100.0%

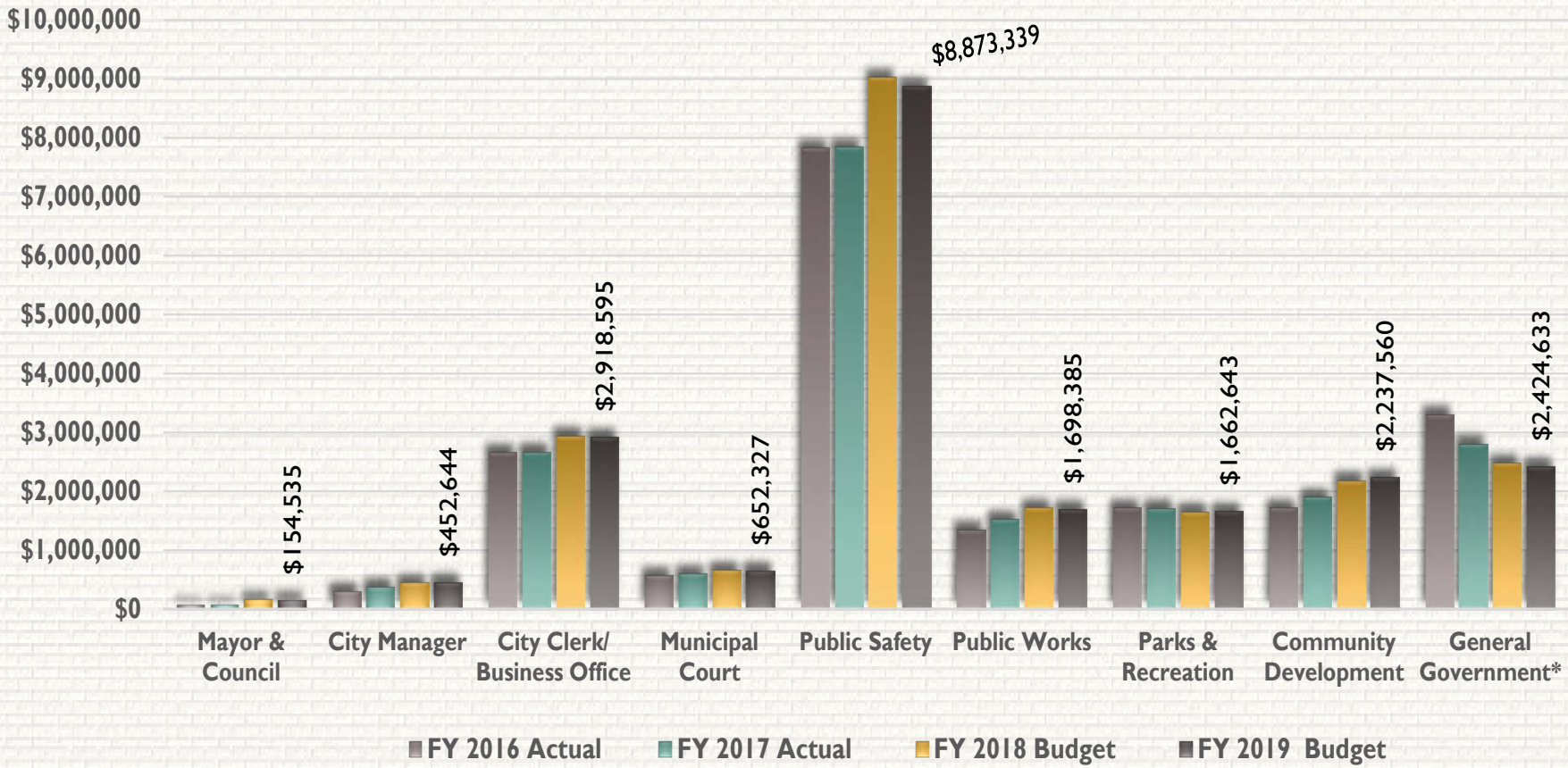
*Please note: General Government includes Boards and Committees, and Other Financing.



Expenditures Summary by Function



Expenditures Summary by Function



General Fund Expenditure by Function

Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change	% Total
Mayor	$ 61,436	$ 65,594	$ 155,174	$ 154,535	-0.4%	0.7%
Alcohol Review Board	296	135	754	754	0.0%	0.0%
Finance Committee	54	54	538	538	0.0%	0.0%
Zoning Board	81	404	969	1,938	100.0%	0.0%
Planning Commission	807	565	2,422	3,875	60.0%	0.0%
City Manager	301,787	372,967	443,710	452,644	2.0%	2.1%
Clerk Administration	841,060	830,913	964,862	941,682	-2.4%	4.5%
Finance Office	375,653	383,413	407,884	414,722	1.7%	2.0%
Business Office	242,950	240,814	261,830	263,599	0.7%	1.3%
Info. Technology	878,227	901,325	942,452	942,129	0.0%	4.5%
Human Resources	243,998	243,910	271,902	273,107	0.4%	1.3%
Custodial/Bldg. Maintenance	75,017	69,413	91,082	83,356	-8.5%	0.4%
General Government Operations/Srvcs	211,795	225,044	234,533	234,599	0.0%	1.1%
Red Clay Theatre	32,411	33,164	36,320	31,652	-12.9%	0.2%
Public Information Administration	355,238	406,795	502,930	534,581	6.3%	2.5%
Downtown/Main Street	262,175	284,101	302,479	296,272	-2.1%	1.4%
Festival Center	48,260	34,752	53,987	57,100	5.8%	0.3%
Municipal Court	$ 564,181	$ 593,473	$ 658,136	$ 652,327	-0.9%	3.1%

continued to next page

General Fund Expenditure by Function

continues

Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	% Change	% Total
Police Administration	$ 871,090	$ 846,624	$ 859,837	$ 873,566	1.6%	4.1%
Criminal Investigations Division	899,917	884,857	900,446	992,979	10.3%	4.7%
Police Uniform Division	3,655,946	3,874,316	4,213,314	4,121,772	-2.2%	19.6%
Police Support Services Division	1,153,690	1,024,248	1,488,081	1,342,124	-9.8%	6.4%
Police Dispatch	818,206	758,176	1,064,921	1,044,878	-1.9%	5.0%
Vehicle Maintenance Division	427,278	457,109	498,019	498,019	0.0%	2.4%
Public Works Administration	1,167,081	1,361,795	1,527,116	1,518,959	-0.5%	7.2%
Community Enhancement	15,703	16,787	23,450	23,550	0.4%	0.1%
Citywide Building/Property Maintenance	166,529	149,654	165,998	155,876	-6.1%	0.7%
Cultural Recreation Administration	1,408,178	1,382,196	1,373,826	1,376,283	0.2%	6.5%
Recreation Programs	145,728	149,061	125,887	132,517	5.3%	0.6%
Park Areas	120,332	145,491	155,153	153,843	-0.8%	0.7%
Planning & Development Administration	563,819	658,499	713,124	746,579	4.7%	3.5%
Economic Development	219,263	233,906	246,239	246,497	0.1%	1.2%
Street lights	324,687	315,077	361,532	356,532	-1.4%	1.7%
Other Financing Uses	3,061,475	2,539,136	2,202,065	2,151,277	-2.3%	10.2%
Total General Fund Expenditures	19,514,347	19,483,769	21,250,973	21,074,661	-0.8%	100.0%
Total General Fund Revenues	18,144,284	18,928,527	18,991,112	20,004,599	5.3%	
Net Change in Fund Balance	$ (1,370,063)	$ (555,243)	$ (2,259,861)	$ (1,070,062)	-52.6%	

FY 2019 Expenditure by Department

Department		FY 2019 Budget
City Manager		
City Manager	$	452,644
City Clerk / Business Office		
Clerk Administration		941,682
Finance Office		414,722
Business Office		263,599
Information Technology		942,129
Human Resources		273,107
Custodian/Building Maintenance		83,356
Total: City Clerk / Business Office	$	2,918,595
Public Safety		
Police Administration		873,566
Criminal Investigation		992,979
Police Uniform Division		4,121,772
Police Support Division		1,342,124
Police Dispatch		1,044,878
Vehicle Maintenance Division		498,019
Total: Public Safety	$	8,873,339
Parks and Recreation		
Cultural Recreation Administration		1,376,283
Recreation Programs		132,517
Park Areas		153,843
Total: Parks & Recreation	$	1,662,643

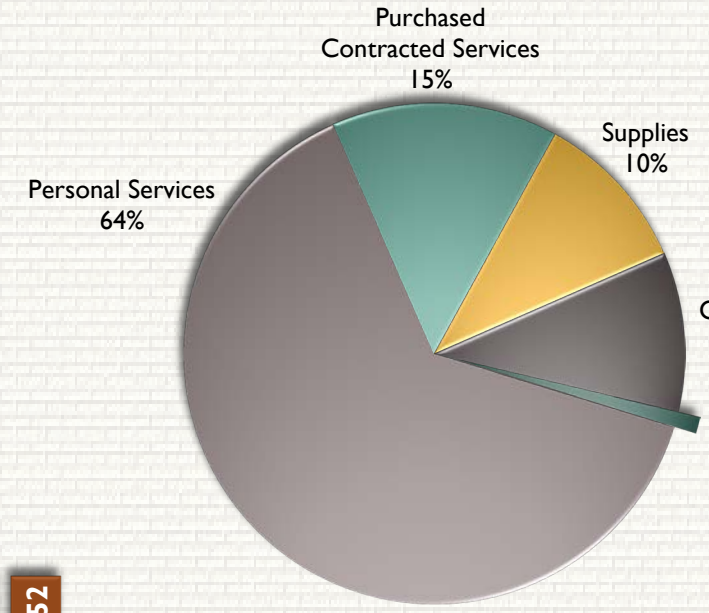
Department		FY 2019 Budget
Municipal Court		
Municipal Court	$	652,327
General Government		
Mayor & Council		154,535
Boards and Committees		7,105
General Government		266,251
Other Financing		2,151,277
Total General Government	$	2,579,169
Public Works		
Public Works Administration		1,518,959
Community Enhancement		23,550
Citywide Building/Property Maintenance		155,876
Total: Public Works	$	1,698,385
Community Development		
Community Development Administration		746,579
Street Lights		356,532
Economic Development		246,497
Public Information Administration		534,581
Downtown/Main Street		296,272
Festival Center		57,100
Total: Community Development	$	2,237,560
Total: General Fund Expenditures	$	21,074,661

Expenditure Summary by Object

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change	% Total
Personal Services	$ 11,688,555	$ 12,202,842	$ 13,232,823	$ 13,425,152	$ 192,329	1.5%	63.7%
Purchased Contracted Services	2,636,927	2,748,471	3,233,051	3,075,956	(157,095)	-4.9%	14.6%
Supplies	2,114,586	1,936,292	2,306,319	2,198,955	(107,364)	-4.7%	10.4%
Capital Outlays	2,450	47,400	183,495	127,316	(56,179)	-30.6%	0.6%
Interdepartmental Charges	4,321	732	2,860	1,001	(1,859)	-65%	0.0%
Other Costs	6,189	1,006	82,860	81,000	(1,860)	-2%	0.4%
Payments to Others	(156)	3,600	7,500	14,004	6,504	87%	0.1%
Other Financing Uses	3,061,475	2,539,136	2,202,065	2,151,277	(50,788)	-2.3%	10.2%
Total General Fund Expenditure	$19,514,347	$19,479,478	$21,250,973	$21,074,661	$ (176,312)	-0.8%	100%

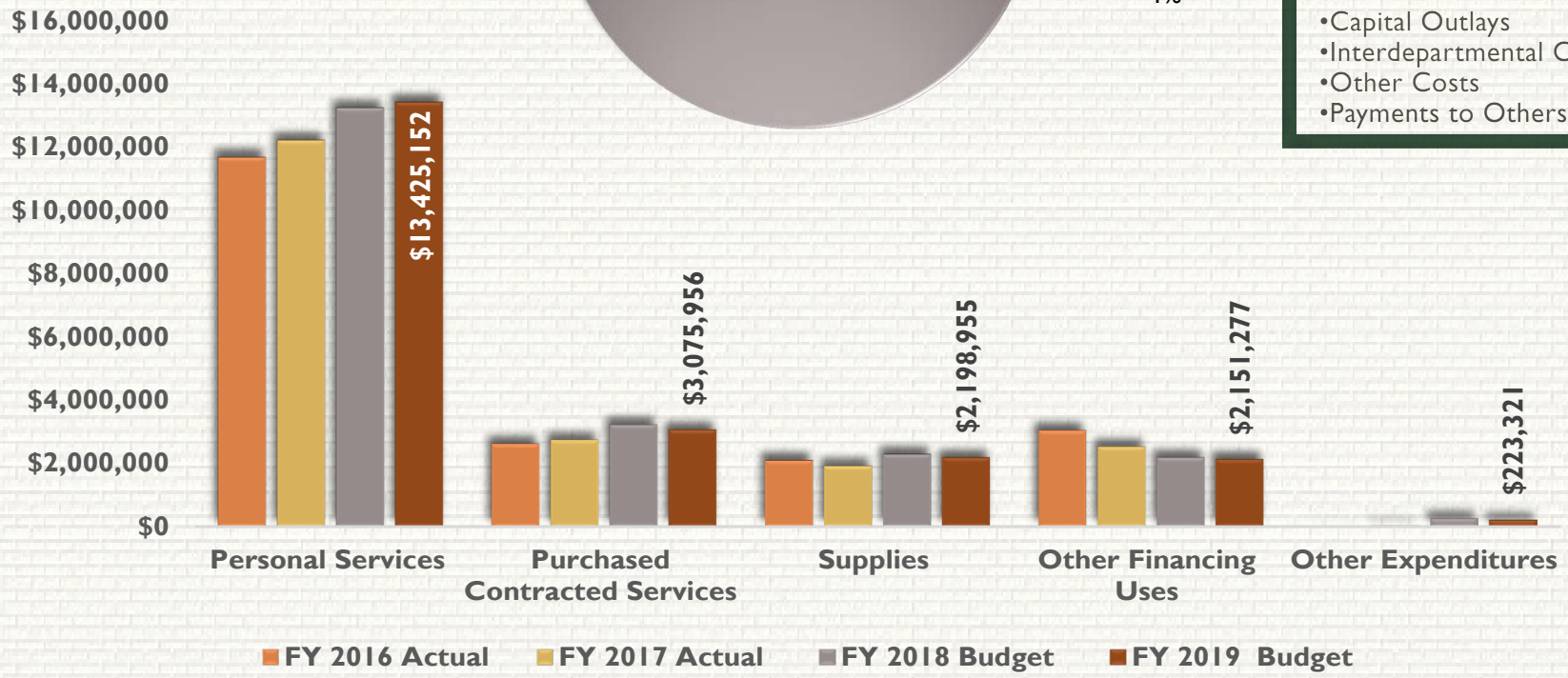


Expenditure Summary by Object



Other Expenditures:

- Capital Outlays
- Interdepartmental Charges
- Other Costs
- Payments to Others



Mission

The City Council is the legislative governing body of the City, that establishes policies and ordinances that will provide the highest quality of life for those who live, work or play in the community and foster an environment for business to prosper. They are dedicated to an open and transparent government that provides progressive, efficient and professional leadership.



Department Description

The City of Duluth is served by a Mayor and five Councilmembers. All members are elected at-large, meaning they represent all citizens and serving four-year staggered terms. The City Council serves as the legislative governing body responsible for enacting City ordinances, appropriating funds to conduct City business, and providing policy direction to the City Manager. The Council appoints the City Manager, Chief of Police, City Clerk, City Attorney, Municipal Court Judge and Solicitors, Board Members, and City Auditor and designates the City's legal organ. The City Council strives to improve the quality of life and opportunity for economic prosperity for all City residents and businesses, while assuring all citizens a clean, safe, economically viable and progressive city that is responsive to changing needs.

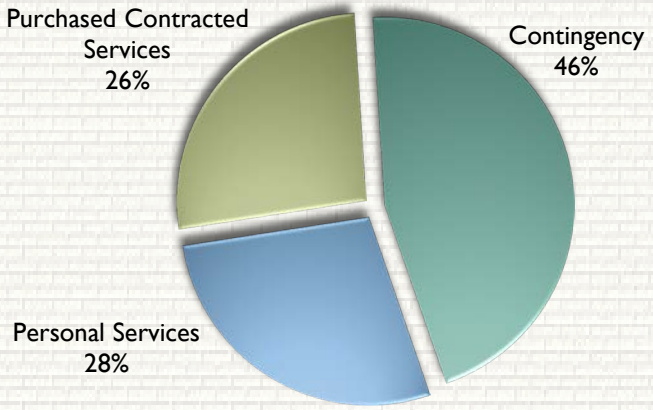
Objectives

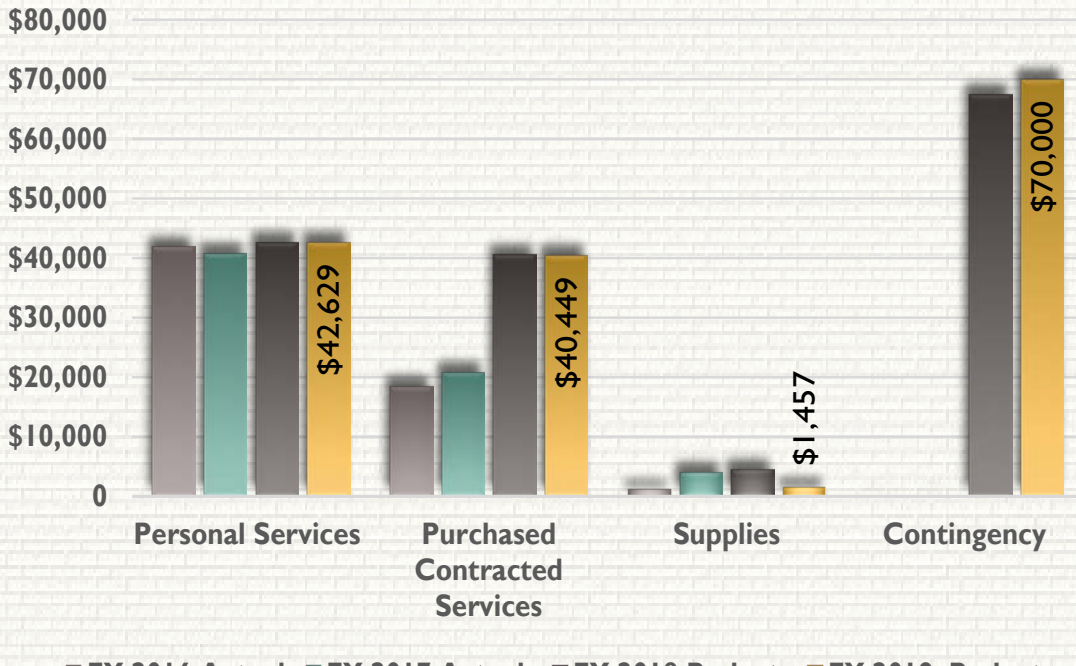
Ongoing	Provide policy direction and leadership to the City Manager and staff
Ongoing	Identify and implement strategies that assist in realizing the City's vision and goals.
Ongoing	Solicit and obtain citizen input on issues of concern and adopt policies that protect and improve the life of City residents
Ongoing	Work diligently to earn the trust, respect and support of our citizens
Ongoing	Institute policies and ordinances that ensure the continued fiscal and economic health of the City and improve the quality of services to residents and business
Ongoing	Promote local performing and public art to create a culturally rich environment through the City that is an economic drive for tourism along with people and businesses look to relocate here
Ongoing	Recognize residents who demonstrate a commitment to Duluth with the "Capture the Spirit" awards

FY 18-19	Continue to develop policies and initiatives to support funding for the development of public art in the City. Work closely with the Duluth Public Art Committee to spread public art throughout the City
FY 18-19	Continue to work with Gwinnett County on the establishment of a new public library in downtown.
FY 18-19	Develop policies to ensure the all rental housing is the City is kept up to minimum national standards for safe living conditions. Support the development of housing opportunities at all lifestyles and levels of income

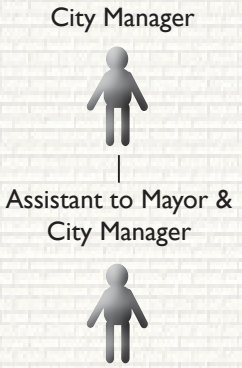


Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 41,895	$ 40,765	$ 42,629	$ 42,629	$ -	0.0%
Purchased Contracted Services	18,448	20,820	40,574	40,449	(125)	-0.3%
Supplies	1,093	4,009	4,471	1,457	(3,014)	-67.4%
Contingency	-	-	67,500	70,000	2,500	3.7%
Total:	$ 61,436	$ 65,594	$ 155,174	$ 154,535	$ (639)	-0.4%



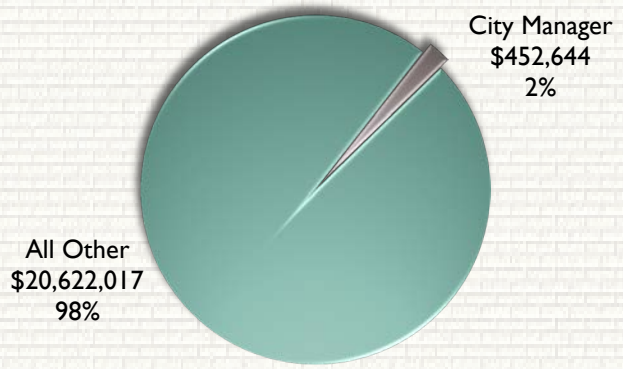






Functions	Serves as the chief executive officer of the City and liaison between City Council and staff
Positions	2 full time
Current FY 2018 Budget	$443,710
Adopted FY 2019 Budget	$452,644
Change from PY Budget	$8,934
Notable FY 2019 Budget Item	•Increase City Manager's vehicle allowance by $67 per month •Reduced Professional Service budget by $35,000, mainly due to completing facility analysis

Portion of $21M General Fund Budget



Mission

The City Manager is responsible for carrying out the City Council's policies and directives, for providing leadership and vision to the organization to achieve the City's Strategic Vision, for developing programs and initiative to meet the future needs of the city. The City Manager is charged with developing the annual budget, insuring financial stability, and maintaining the City's overall commitment to providing high quality services to residents and visitors.



Department Description

The City Manager serves as the chief executive officer of the City responsible for directing and supervising all activities of the City to implement policy as set by the City Council in accordance with local ordinances and laws. The City Manager develops, articulates and manages the City's annual budget, and evaluates the current and long-term financial condition of the City. The City Manager represents City Council's position in intergovernmental relations, contract negotiations, and support for state and federal legislation. The City Manager also provides advisement to the Mayor and Council on departmental programing, strategic and tactical planning, and issues of concern.

Objectives

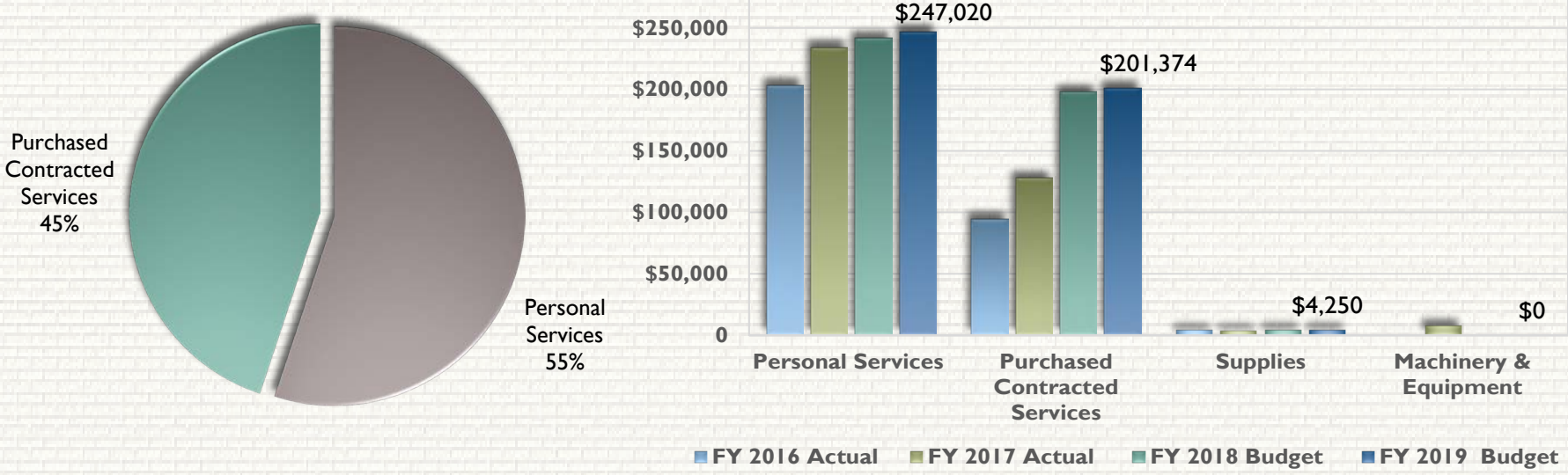
Ongoing	Provide effective and efficient management of the City organization to implement the policies and goals established by the City Council
Ongoing	Advise Council on the city's current and future needs
Ongoing	Provide continuous oversight of the City operations to maintain financial stability
Ongoing	Manage annual operating and capital budgets with oversight for the best allocation and use of limited resources
Ongoing	Increase staff development and abilities by encouraging attendance at training seminars, conferences and in-house webinars
Ongoing	Plan and organize annual strategic conference with the Mayor and Council to provide a long-term roadmap for the City
Ongoing	Establish plans for the redevelopment of downtown by facilitating necessary infrastructure improvement, reviewing ordinances and regulation and attracting outside developers

Ongoing	Work with Planning and Economic Development Departments to undertake measures to encourage economic development in the Downtown area, along Buford Highway and the Peachtree Industrial Road corridor
FY 18-19	Ensure the public/private partnership with a hotel developer to construct a downtown parking deck with a hotel on top is construct according to the purchase and sale agreement and construction remains on time, will little disruption to residents
FY 18-19	Work with outside consultant to analyze the property tax repayment cash flow of two proposed residential development in the downtown Tax Allocation District to develop possible economic incentive the City can offer to assist in these redevelopment efforts
FY 18-19	Continue to address current deferred maintenance item and develop long term funding options for the capital repair and maintenance needs of all City buildings based on the facility needs assessment

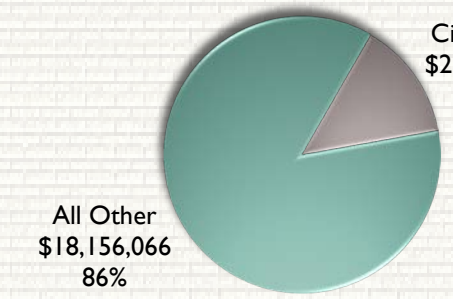


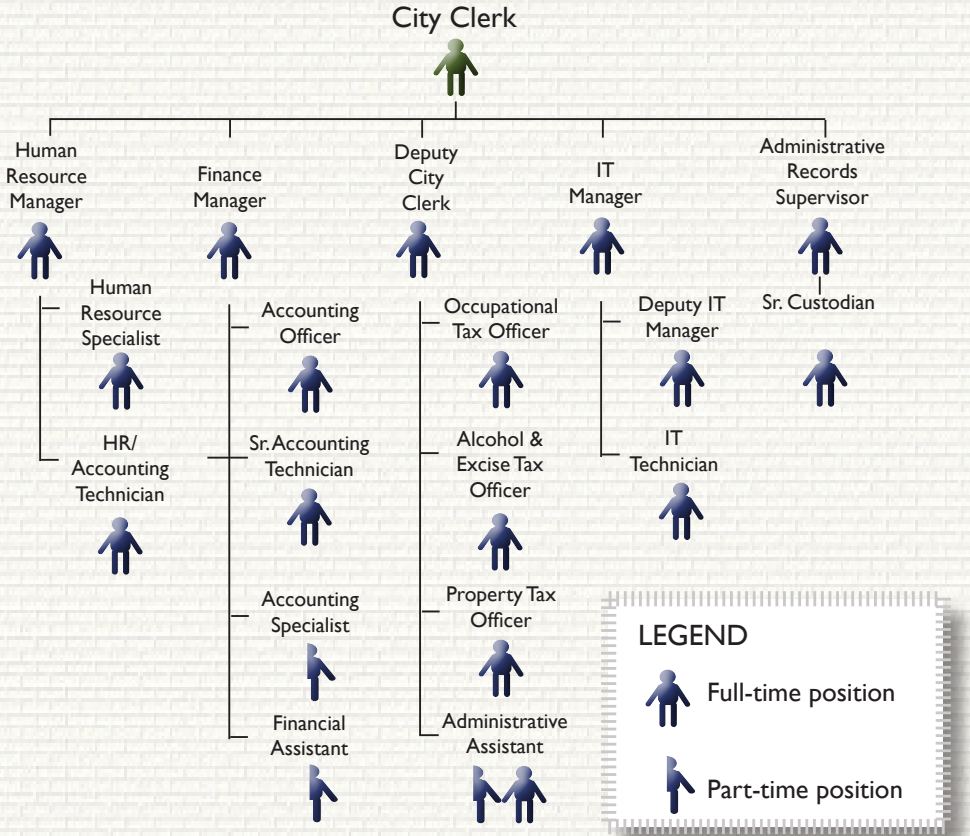
City Manager	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
City Manager	1		1		1	
Assistant to Mayor & City Manager	1		1		1	
Total:	2	0	2	0	2	0

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 203,323	$ 234,133	$ 241,532	$ 247,020	$ 5,488	2.3%
Purchased Contracted Services	94,464	127,880	197,928	201,374	3,446	1.7%
Supplies	4,001	3,555	4,250	4,250	-	0.0%
Machinery & Equipment	-	7,400	-	-	-	N/A
Total:	$ 301,787	$ 372,967	$ 443,710	$ 452,644	$ 8,934	2.0%



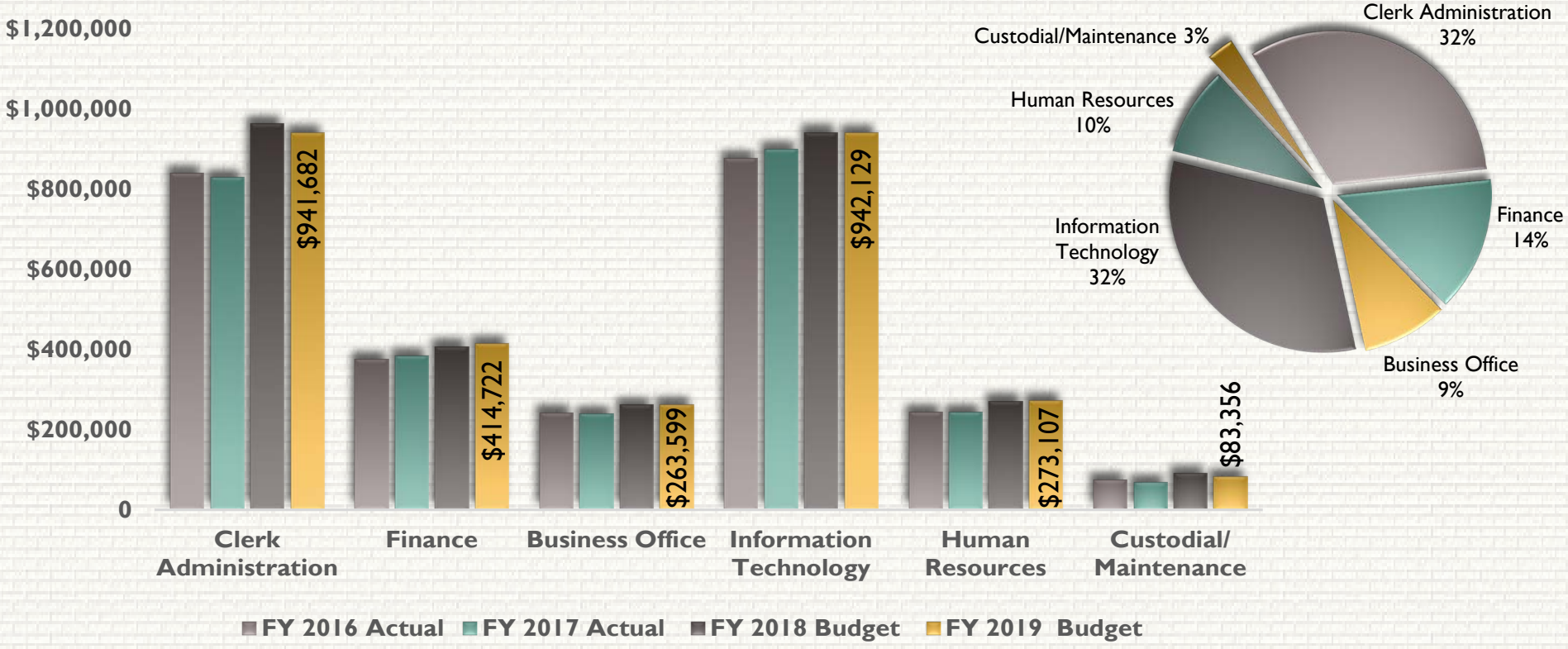




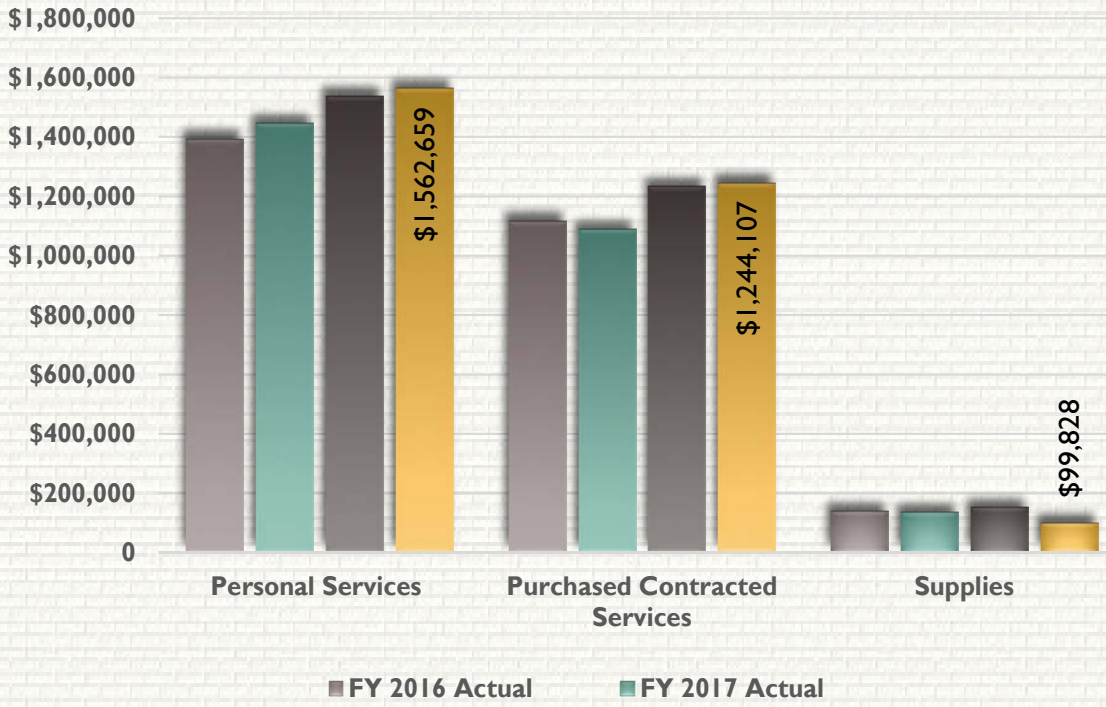


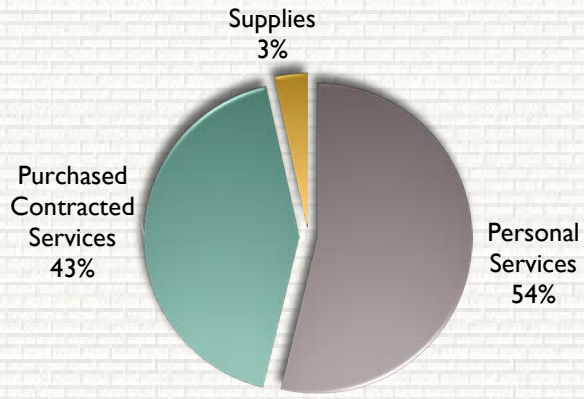
Functions	Administration and supervision of various functions including property taxes, alcohol permit and training, occupational licenses, Human Resources, Finance, IT and City Hall custodial service
Positions	17 full time, 3 part time
Current FY 2018 Budget	$2,940,012
Adopted FY 2019 Budget	$2,918,595
Change from PY Budget	$(21,417)
Notable FY 2019 Budget Item	•Re-negotiated city wide copier/scanner leases saving over $20,000 •Increased PC & laptop replacement from 15% to 20% per year •Reduced building maintenance cost by $2,884

Expenditures by Function	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Clerk Administration	$ 841,060	$ 830,913	$ 964,862	$ 941,682	$ (23,180)	-2.4%
Finance	375,653	383,413	407,884	414,722	6,838	1.7%
Business Office	242,950	240,814	261,830	263,599	1,769	0.7%
Information Technology	878,227	901,325	942,452	942,129	(323)	0.0%
Human Resources	243,998	243,910	271,902	273,107	1,206	0.4%
Custodial/ Maintenance	75,017	69,413	91,082	83,356	(7,725)	-8.5%
Total: City Clerk/Business Office	$ 2,656,906	$ 2,669,788	$ 2,940,012	$ 2,918,595	$ (21,416)	-0.7%



Expenditures by Objects	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$1,392,460	$1,445,773	$1,537,349	$1,562,659	$25,311	1.6%
Purchased Contracted Services	1,116,664	1,087,199	1,232,700	1,244,107	11,407	0.9%
Supplies	137,270	135,078	151,743	99,828	(51,915)	-34.2%
Intergovernmentals	4,321	732	2,860	1,001	(1,859)	-65%
Other Costs	6,189	1,006	15,360	11,000	(4,360)	-28.4%
Total: City Clerk/Business Office	$ 2,656,906	$ 2,669,788	$ 2,940,012	$ 2,918,595	$ (21,416)	-0.7%





Mission

The City Clerk Department ensures that meetings and actions of the governing body comply with Federal, State, and City law and regulations. That official actions and records are documented, archived, and preserved for future retrieval. All City elections are conducted fairly and in accordance with Federal and State laws. That the various customer service related functions and internal support functions under the direction of this department receive appropriate supervision and instruction.



Department Description

The City Clerk Department is managed by the City Clerk and is responsible for supervising various functions including property taxes, alcohol permit and training, occupational licenses, human resources, finance, information technology and City Hall custodial services. The City Clerk/ Treasurer is an Officer established through the City Charter and is appointed by the City Council. This department is charged with ensuring that official City Council meeting, actions and documentation comply with Federal, State and City laws and regulations. That these meetings are properly noticed and the actions and records are archived and preserved for future retrieval. The office disseminates information regarding council legislative action and policy decisions to other City departments, outside agencies and the public. They are also charged with conducting all City-wide elections to ensure they are properly noticed, fair and confirm to Federal and State laws. The department regularly meets with and assists citizens, business owner, City staff and the general public with general inquiries and specific department related request.

Objectives

Ongoing	Continue to maintain a high level of customer service for Duluth citizens and businesses and other City departments
Ongoing	Maintain a well trained professional staff that is dedicated to the citizens they serve
Ongoing	Preserve, maintain and record official actions of the Mayor and Council
Ongoing	Ensure departmental compliance with Federal, State and Local laws and ordinances
Ongoing	Seek innovative solutions to maintain high quality core services
Ongoing	Continue to provide efficient and effective service by exploring ways to streamline processes through the use of technology

FY 18-19	Implement new Boards and Commissions software to track new applications, monitoring member terms, and fill vacant positions that become available
FY 18-19	Oversee the re-organization of the department's document storage files to improve the overall file organization and record search ability
FY 18-19	Conduct voter special election based on the recently passed "Brunch Bill" which will allow Sunday sales of alcohol to begin at 11:00 am, instead of the current 12:30 am



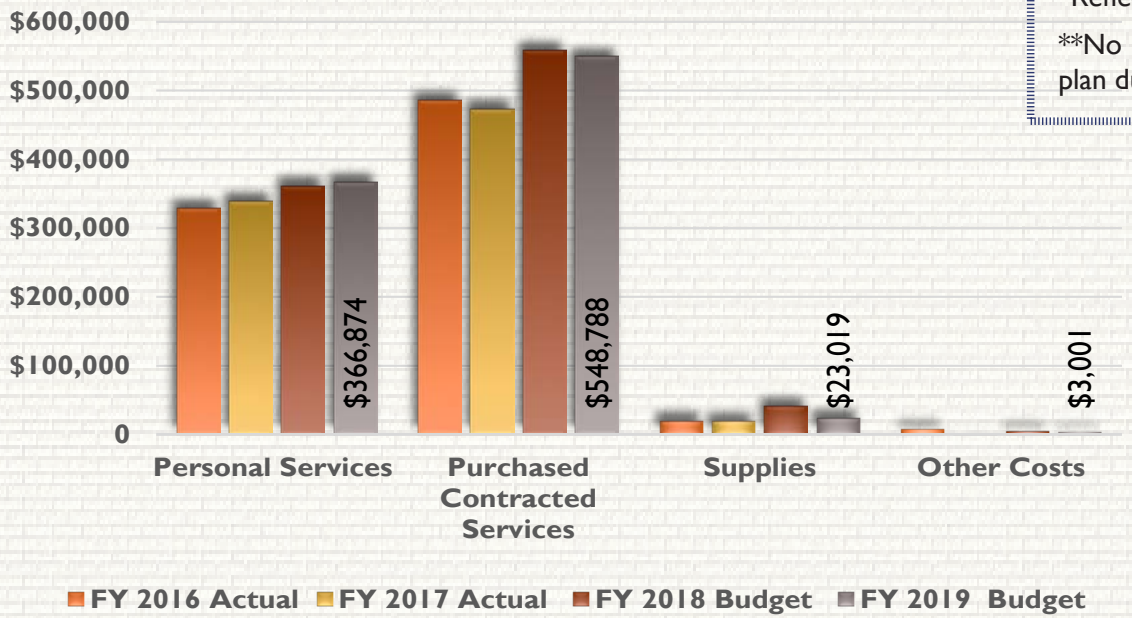
Clerk Administration	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
City Clerk	1		1		1	
Deputy City Clerk	1		1		1	
Administrative Records Supervisor	1		1		1	
Compliance Inspector		1				
Administrative Assistant				1		1
College Intern		1				
Total:	3	2	3	1	3	1



Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 328,749	$ 338,507	$ 361,356	$ 366,874	$ 5,518	1.5%
Purchased Contracted Services	485,850	473,129	558,040	548,788	(9,252)	-1.7%
Supplies	19,552	18,498	40,706	23,019	(17,687)	-43.5%
Other Costs	6,909	778	4,760	3,001	(1,759)	-37.0%
Total:	$ 841,060	$ 830,913	$ 964,862	$ 941,682	$ (23,180)	-2.4%

*Reflects Min. amount of Election expenditure budget

**No property tax payment budget due no property acquisition plan during FY 2019





Mission

The City Clerk's Business Office staff strives to provide the highest quality in customer service, ensuring the maximum degree of public trust and cooperation with the citizens and businesses they serve through prompt, professional service. By providing thorough information to the community either in person or electronically, and maintaining compliance with City ordinances in an accurate and efficient manner, the department also facilitates personal interaction and prides itself on positive customer experiences.



Department Description

The Business Office is the first point of contact for administrative affairs within City Hall and the primary source of information and communication with city residents for general customer service. In addition, this department is charged with billing and collecting the annual property taxes, issuing and collecting occupational tax licenses (based on gross earnings and business tax class) and licensing code compliance. Additionally, the department issues alcohol licenses to businesses and alcohol handling permits to individuals, offering alcohol training classes designed to encourage compliance with state and local laws to ensure responsible alcohol sales and service within the City. The Business Office also collects alcohol excise taxes, motor vehicle excise taxes, and manages regulatory business processes within the City.

Objectives

Ongoing	Continue to offer prompt, courteous customer service to the citizens, businesses, and visitors that we come into contact with each day, whether in-person, via telephone or email
Ongoing	Continue to act as the administrative hub of information, also participating in citywide marketing and promotion through constant review and revision of the City website
Ongoing	Attend local and national conferences to improve employee skills and knowledge base through ongoing training and peer-to-peer interaction
Ongoing	Continue to offer alcohol training and awareness program classes to individuals receiving alcohol handling permits for responsible alcohol sales in all parts of the City, working with police enforcement for the protection of citizens and the youth of our community
Ongoing	Enhance the citywide goals and vision of our leaders through review, compare/contrast of Duluth ordinances to meet the demands of our ever changing environment and to ensure compliance with state and local laws

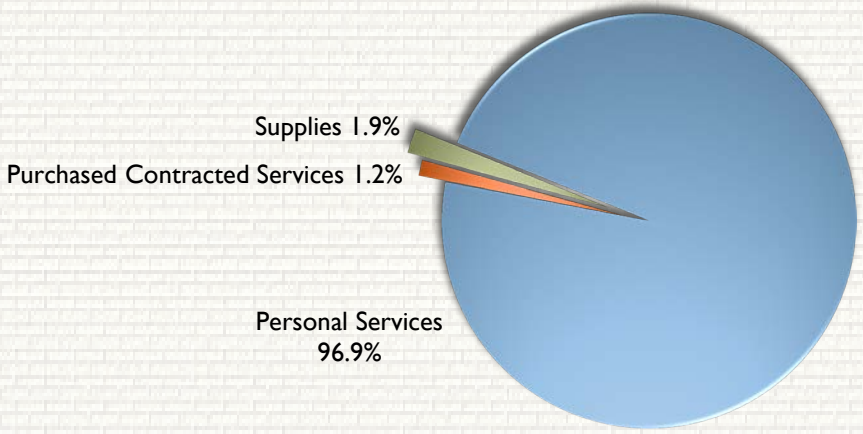
FY 18-19	Implement online reporting and payment of Alcohol Excise Tax by local restaurants
FY 18-19	Investigate option for online renew of Alcohol Licenses by local business and online renewal of Alcohol Handling Permits for individuals who sell and serve alcohol
FY 18-19	Work with the Planning Department to ensure a high level of customer service is maintained and workflow is changed, if necessary, to accommodate the Planning Department's change to new permitting software

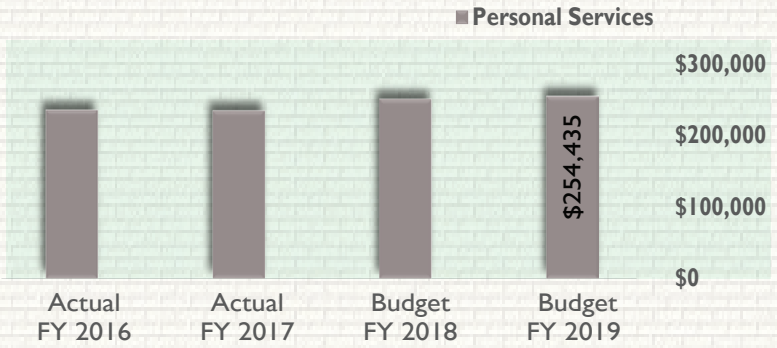


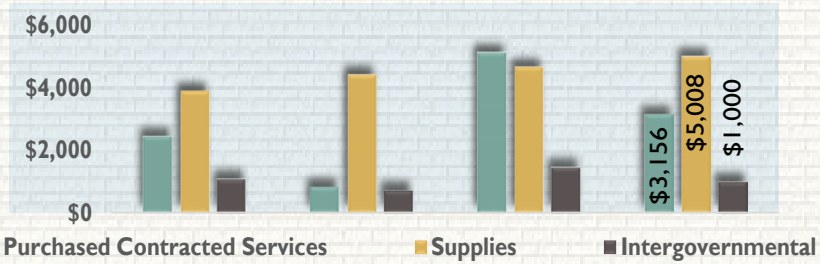


Business Office	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Property Tax Officer	1		1		1	
Occupational Tax Officer	1		1		1	
Alcohol/Excise Tax Officer	1		1		1	
Administrative Assistant	1		1		1	
Total:	4	0	4	0	4	0

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 235,494	$ 234,797	$ 250,579	$ 254,435	$ 3,856	1.5%
Purchased Contracted Services	2,455	849	5,126	3,156	(1,970)	-38.4%
Supplies	3,910	4,435	4,665	5,008	343	7.4%
Intergovernmental	1,090	732	1,460	1,000	(460)	-31.5%
Total:	$ 242,950	$ 240,814	$ 261,830	$ 263,599	$ 1,769	0.7%







Mission

The City Clerk Custodial Department is responsible for maintaining safe, clean and well-maintained facilities that leave a positive impression on citizens and visitors.

Department Description

The City Clerk Custodial Department is responsible for maintaining the City Hall building and surrounding grounds in a clean, attractive and comfortable environment for employees and visitors. This department is also charged with scheduling of all necessary contract building maintenance, scheduling maintenance and repairs on City Hall vehicles, and stocking of meeting supplies. When available the Custodial staff will utilize community service workers to assist in maintaining the building and grounds.



Objectives

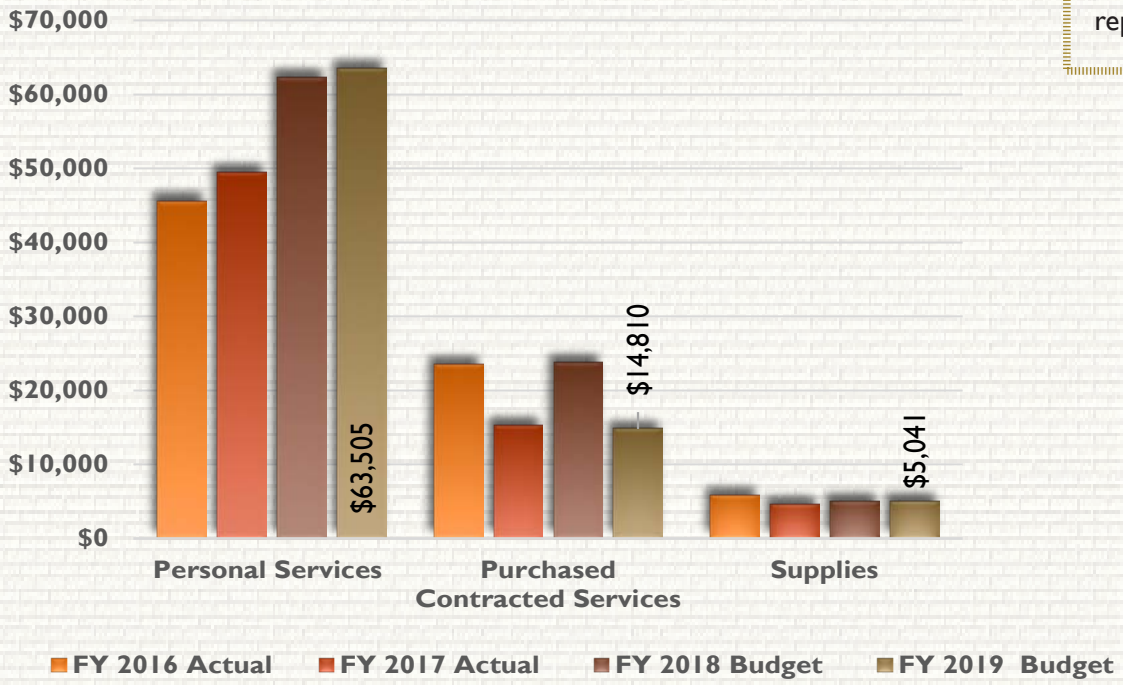
Ongoing	Continue to use environmentally/earth friendly cleaning products. Follow cleaning/maintenance schedule for the City Hall building and surrounding grounds to creates a clean, attractive and comfortable environment for employees and visitors
Ongoing	Manage document shredding and recycle program for City Hall building
Ongoing	Utilize community service workers, when available, to augment custodial staff
Ongoing	When City Hall staff is away from their office for an extended period of time, thoroughly clean their office
Ongoing	Continue to work with Public Works when maintenance and minor repairs are needed to reduce the need for outside vendors
Ongoing	Assist with seasonal decorations to City Hall. Maintain flag protocol for City Hall building
FY 18-19	Work with outside consultant to develop request for proposal for cleaning of exterior brick and sandstone surfaces of the City Hall building
FY 18-19	Bring in-house the stripping, waxing and cleaning of laminate and marble floors in the City Hall building

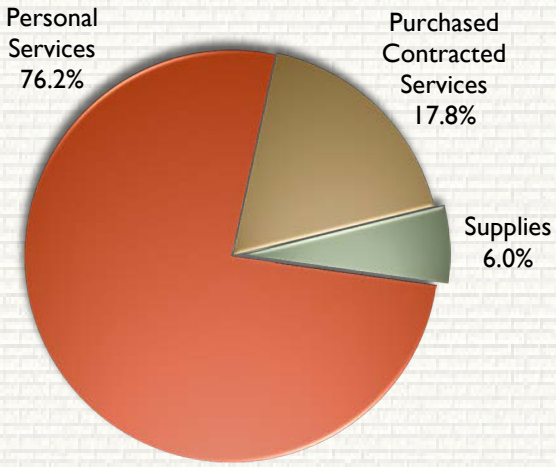
Custodial	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Building Custodian	1		1		1	
Total :	1	0	1	0	1	0



Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 45,631	$ 49,511	$ 62,307	$ 63,505	$ 1,199	1.9%
Purchased Contracted Services	23,530	15,284	23,734	14,810	(8,924)*	-37.6%
Supplies	5,856	4,618	5,041	5,041	-	0.0%
Total:	$ 75,017	$ 69,413	$ 91,082	$ 83,356	$ (7,725)	-8.5%

*FY 18 Budget included a new Clock Tower Carillion replacement expenditure





Mission

The City Clerk Finance department is charged with stewardship and oversight of the City's financial resources on behalf of the citizens and the City Council. The focus is to ensure compliance with all relevant financial and budgetary regulations, including local, state, and federal laws governing financial information.



Department Description

The City Clerk Finance Department provides financial management services to City Council, City departments and the Finance Committee. The department oversees the management of the City's general fund, as well as specialized funds, prepares appropriate financial reports, prepares and monitors the annual budget, handles the City's payable and receivables, maintains the fixed asset records and monitors the City's cash and investments.

Objectives

Ongoing	Distribute monthly Budget Performance Report to Department Directors at least one week after month end
Ongoing	Promote financial transparency and ensure the City's financial stability through the monitoring of financial activities
Ongoing	Ensure that vendor invoices are supported by adequate documentation, approved by the appropriate person and paid within 30 days of the invoice date
Ongoing	Continue to earn the Distinguished Budget Award from the Government Finance Officers Association's (GFOA) Distinguished Budget Award Program
Ongoing	Scan all vendor invoice payment documentation into the City's electronic document archiving system (Laserfiche) within 30 days of payment
Ongoing	Continue staff development through training and seminars so as to maintain a high level of professional accounting and financial reporting

FY 18-19	Continue training of Accounting/Human Resources Technician with Carl Vinson Institute to receive Level II – Certified Local Government Finance Officer Program certification
FY 18-19	Update 10 year Financial Forecast based on FY 2018 audited results, review/update projections for out years and prepare presentation for Strategic Conference, if necessary
FY 18-19	Prepare Annual Financial Report (CAFR) for auditors and gather additional information for supplementary schedules need to submit report for GFOA financial reporting award
FY 18-19	Update Purchasing Policy for credit card purchases to comply with current department usage and improve procedures for documenting purchase made by staff

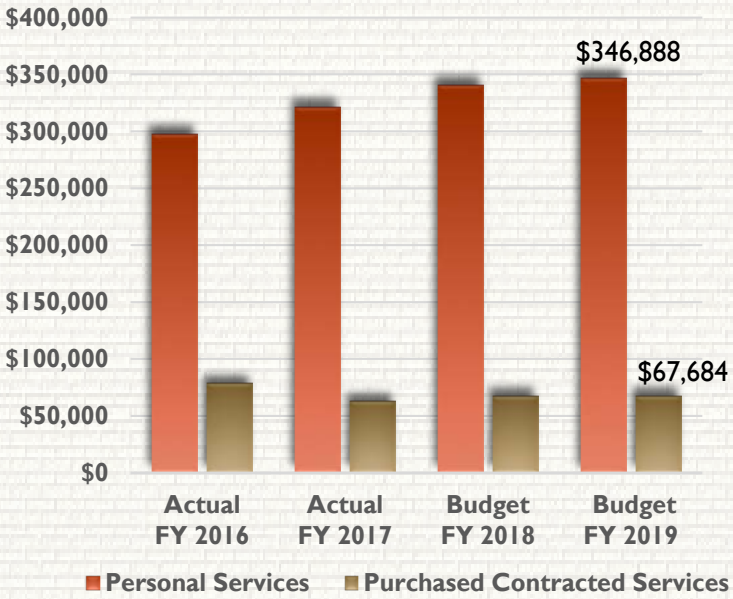


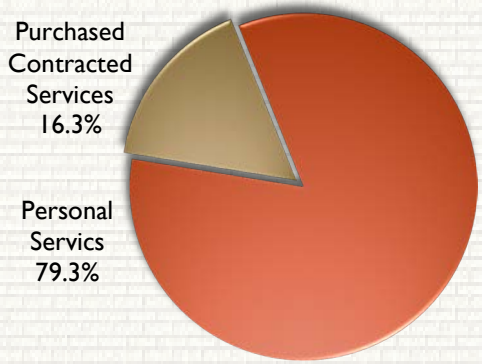
Finance Department	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Finance Manager	1		1		1	
Accounting Officer	1		1		1	
Senior Accounting Technician	1		1		1	
Accounting/HR Technician	0.5		0.5		0.5	
Accounting Specialist		1		1		1
Financial Assistant		1		1		1
Total:	3.5	2	3.5	2	3.5	2



Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 297,160	$ 321,085	$ 340,255	$ 346,888	$ 6,633	1.9%
Purchased Contracted Services	78,334	62,268	67,379	67,684	305	0.5%
Supplies	159	60	250	150	(100)	-40.0%
Total:	$ 375,653	$ 383,413	$ 407,884	$ 414,722	$ 6,838	1.7%







Mission

The City Clerk Human Resources Department is responsible for providing responsive service and support to department directors and employees regarding employment, training, employee relations, benefits and compensation to attract, develop, and retain a talented, diverse, energetic workforce in a supportive work environment. This department is also responsible for ensuring the City's compliance with Federal and State employment laws.



Department Description

The City Clerk Human Resources Department is responsible for developing jobs descriptions, preparing the annual salary survey, developing annual employee evaluations, administration of all employee benefits, processing of the bi-weekly payroll, processing of all new hires and terminations, handling of employee grievances and actions, complying with all HR related open records requests. The Human Resources Manager also serves as a permanent member of the City's Finance Committee and is responsible for administering the City's Wellness Program. This department strives to treat all employees fairly and equally while acting with integrity and high ethical standards.

Objectives

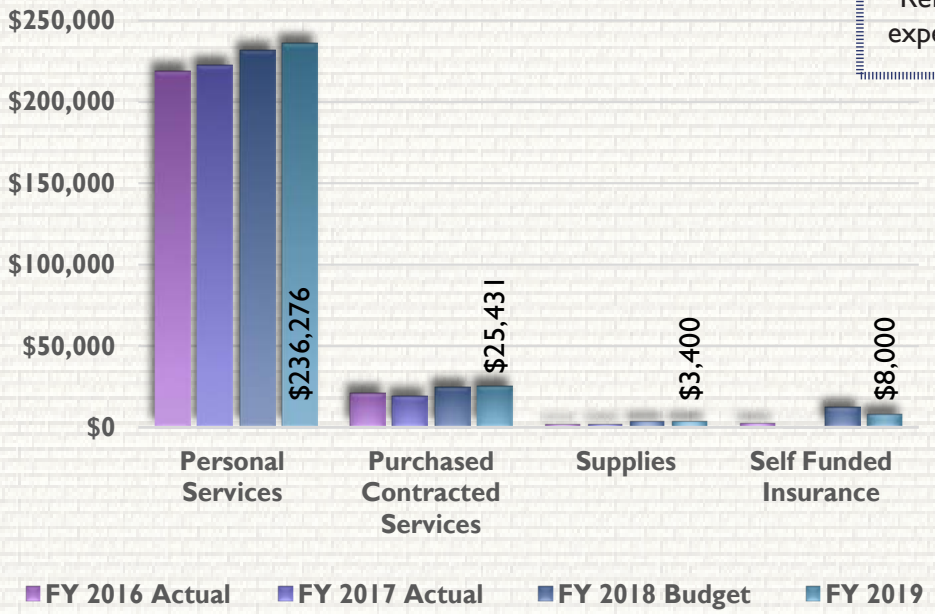
Ongoing	Continue to provide recruitment, selection, hiring and retention assistance to City departments
Ongoing	Continue to provide new employees orientation regarding the City's policies and other pertinent information on the first day of employment
Ongoing	Work with Insurance Broker to administer, enroll, monitor and educate employees on benefit changes, in particular the effects of the Patient Protection and Affordable Care Act
Ongoing	Continue efforts to increase employee participation in the City offered retirement benefits, with specific focus on increasing enrollment it the Deferred Compensation Plan (457b)
Ongoing	Maintain a high level of customer service for coworkers, new hires and outside individuals/organizations
FY 18-19	Work with department director and employee to facilitate the transition from the current health insurance provider to the new provider
FY 18-19	Meet with third party investment advisor for deferred compensation plan to review plan fund offering, plan expenses and develop new way to educate employee about their investment choices and saving for retirement

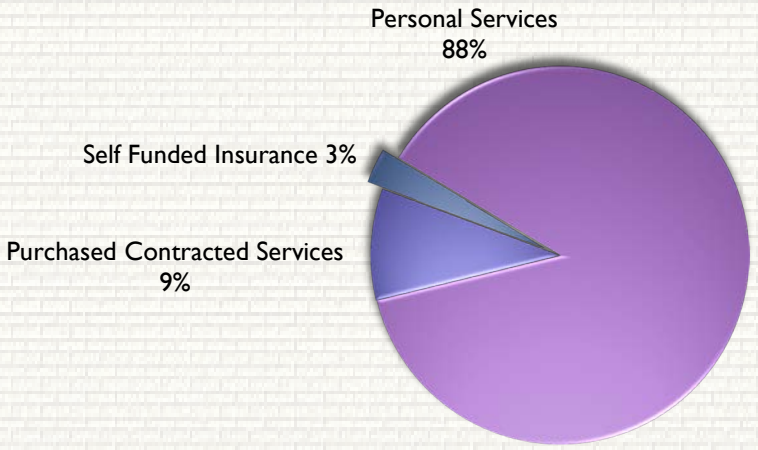


Human Resources	FY17		FY18		FY19	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Human Resources Manager	1		1		1	
Payroll & Benefits Specialist	1		1		1	
HR/Accounting Technician	0.5		0.5		0.5	
Total:	2.5	0	2.5	0	2.5	0

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 218,860	$ 222,604	$ 231,742	$ 236,276	$ 4,535	2.0%
Purchased Contracted Services	20,996	19,032	24,760	25,431	671	2.7%
Supplies	1,631	2,047	3,400	3,400	-	0.0%
Self Funded Insurance	2,512	228	12,000	8,000	(4,000)	-33.3%
Total:	$ 243,998	$ 243,910	$ 271,902	$ 273,107	$ 1,206	0.4%

*Reflects reduced budget for unemployment benefits claims expenditure





Information Technology

Mission

The City Clerk Information Technology Department is responsible for implementing innovative and creative technological solutions, in the most cost effective manner, that enable staff to perform their jobs more efficiently & timely and to support public access to the City through electronic means.



Department Description

The City Clerk Information Technology (IT) Department is responsible for the voice and data network infrastructure for all City staff; this includes, but is not limited to computers, phones, servers, and internet connections. This department manages both physical and virtual servers; contracts for and maintains internet connections among all City buildings; purchases, installs and maintains all citywide computers; and purchase, contracts for and tracks all other electronic equipment, including phones and tablets. The IT Department is also responsible for maintaining firewall protections, offering advice on all software purchases, training for new systems and equipment and citywide copier leasing and maintenance.

Objectives

Ongoing	Replace 15% of the desktop computer based on the City's replacement policy
Ongoing	Assist all City departments with the purchase, installation and maintenance of computer related equipment and software
Ongoing	Manage all citywide equipment lease including copiers, phones systems and mobile phones
FY 18-19	Upgrade audio recording and projection systems in Council Chambers, Main Street conference room and Community room
FY 18-19	Work with accounting software provide to upgrade software to latest major software release

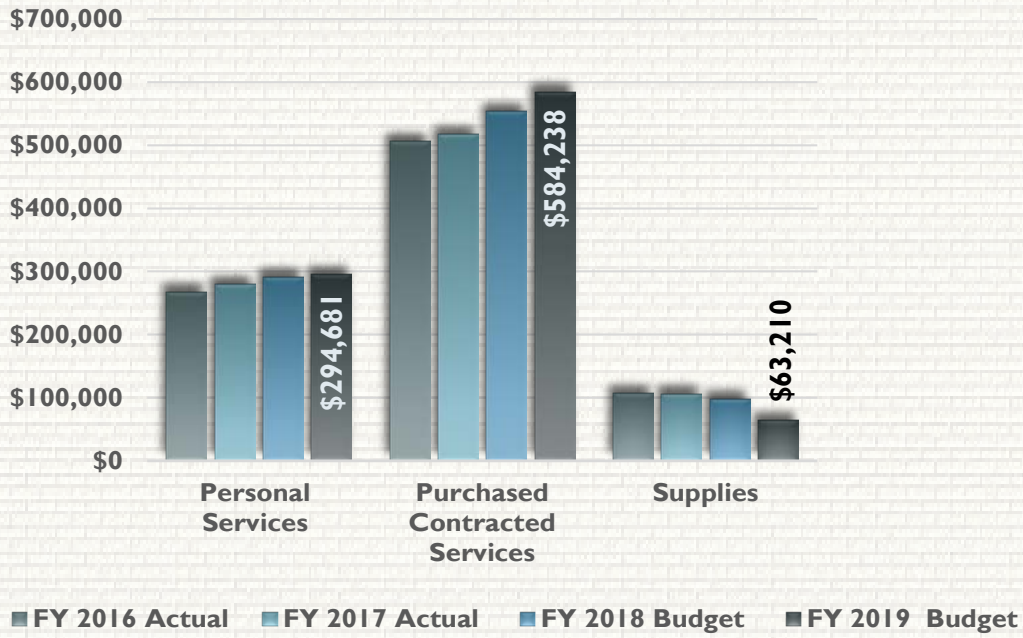


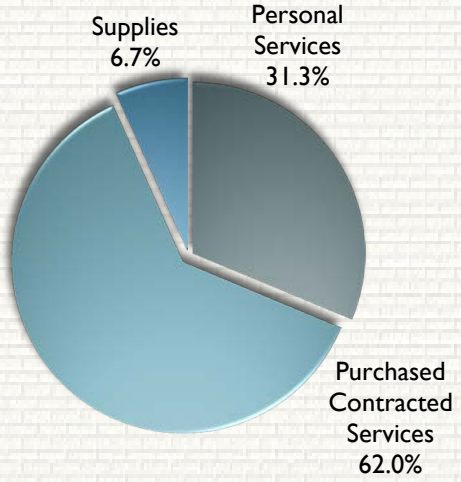
Information Technology	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Information Technology Manager	1		1		1	
Deputy Information Technology Manager	1		1		1	
Information Technology Technician	1		1		1	
Total:	3	0	3	0	3	0

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 266,566	$ 279,269	$ 291,110	$ 294,681	$ 3,571	1.2%
Purchased Contracted Services	505,499	516,636	553,661	584,238	30,577	5.5%
Supplies	106,162	105,420	97,681	63,210	(34,471)	-35.3%
Total:	$ 878,227	$ 901,325	$ 942,452	$ 942,129	$ (323)	0.0%

*Budget increase includes Laserfiche support upgrade and new subscriptions of Granicus, EasyVote support

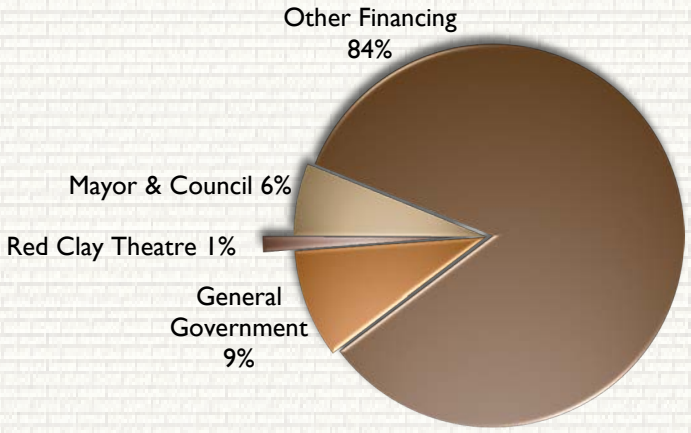
**Reflects 30 units of computer replacement only: no other system upgrades are budgetted

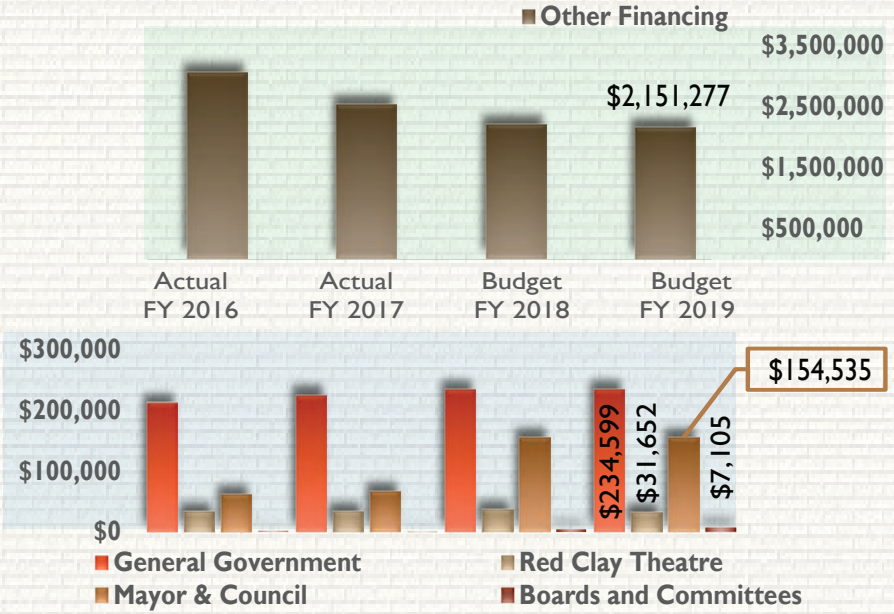




Expenditures by Function	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
General Government	$ 211,795	$ 225,044	$ 234,533	$ 234,599	$ 67	0.0%
Red Clay Theatre	32,411	33,164	36,320	31,652	(4,668)	-12.9%
Mayor & Council	61,436	65,594	155,174	154,535	(639)	-0.4%
Boards and Committees	1,238	1,157	4,683	7,105	2,422	51.7%
Other Financing	3,061,475	2,539,136	2,202,065	2,151,277	(50,788)	-2.3%
	$ 3,368,354	$ 2,864,095	$ 2,632,775	$ 2,579,169	$ (53,606)	-2.0%

Most City departments budget for the cost of their department within a single departmental budget, the General Government section of the budget covers the cost of services that support all or most City departments, but are not budgeted in the individual departments. An example of a service that supports other departments would be landscaping, postage and utilities, such as electric or water. Due to the fact that this department supports all other departments and the impracticality of budgeting for this cost in the individual departments its cost is included in this section. This section also includes the costs for the utilities and maintenance of the Red Clay. The Red Clay is an entertainment venue that the City owns but contracts with a private company for the day to day operations.





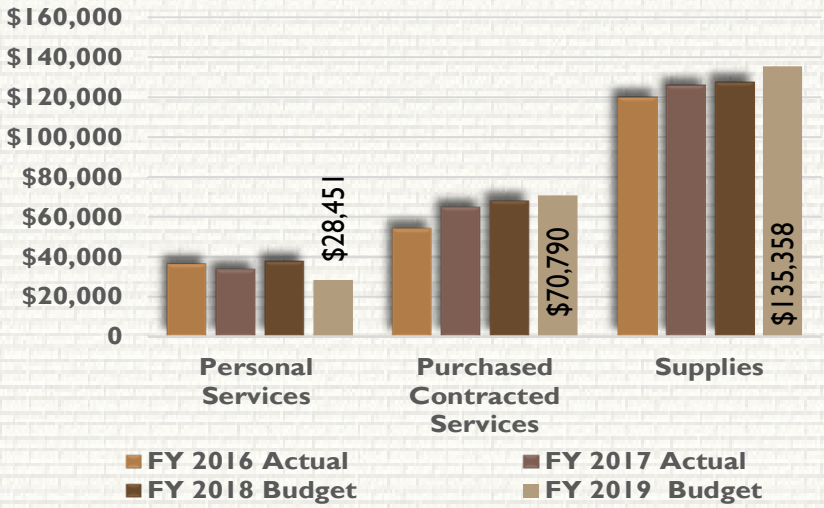


GENERAL GOVERNMENT

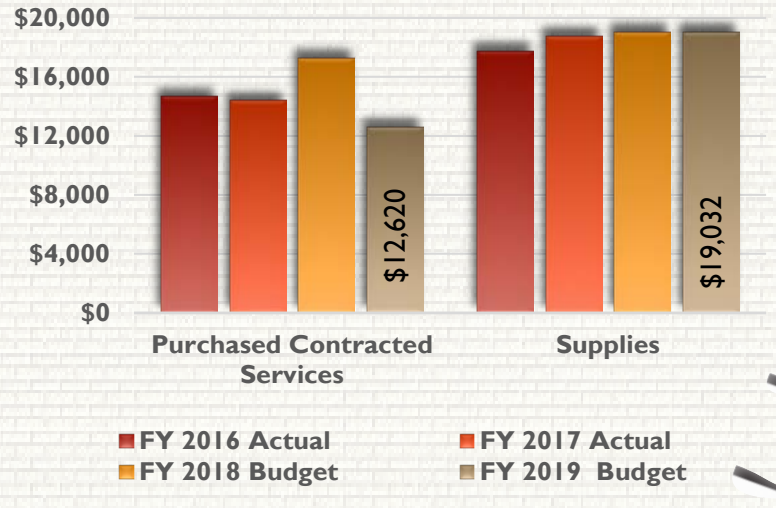
Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 37,033	$ 34,170	$ 38,299	$ 28,451	$ (9,847)	-25.7%
Purchased Contracted Services	54,616	65,091	68,510	70,790	2,280	3.3%
Supplies	120,145	125,782	127,724	135,358	7,634 *	6.0%
Total:	$ 211,795	$ 225,044	$ 234,533	$ 234,599	$ 67	0.0%

*Increased budget for Water & Electric expenditures

General Government



Red Clay Theatre



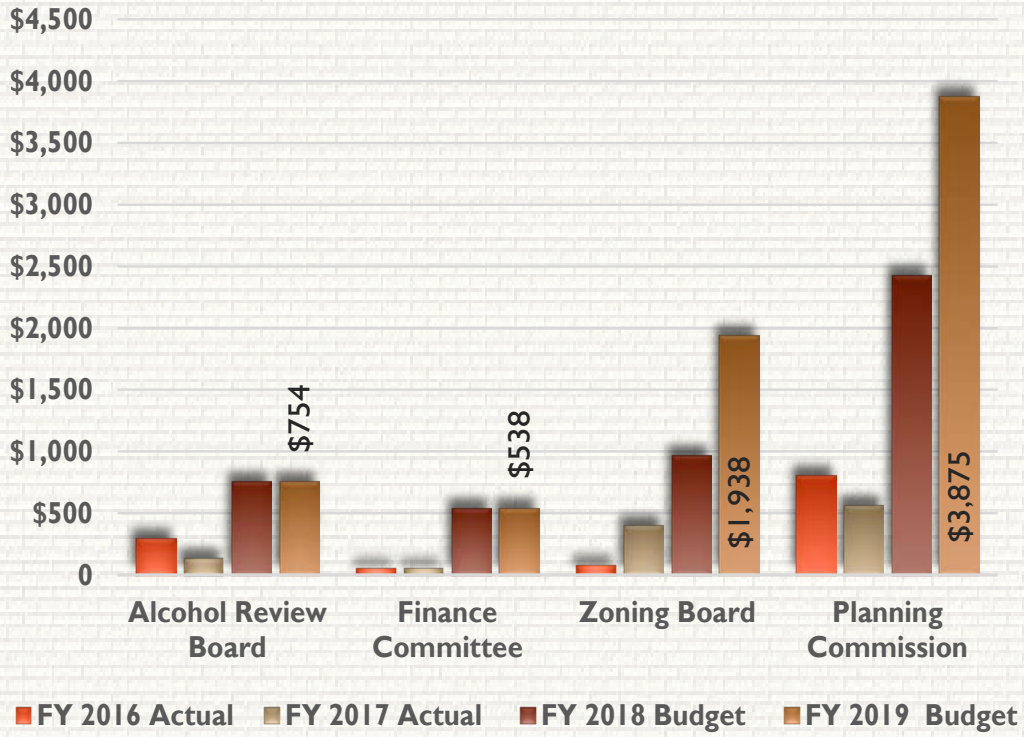
RED CLAY THEATRE

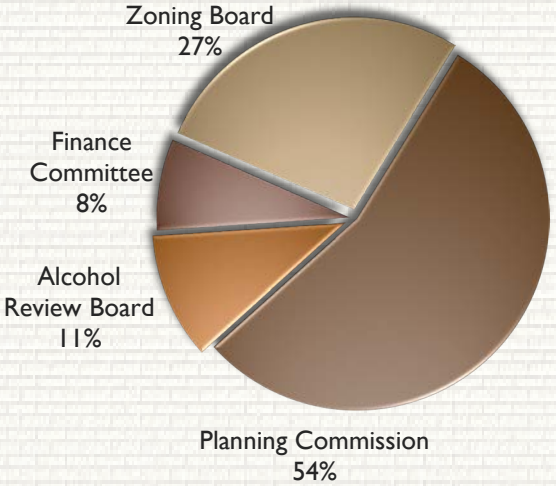
Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Purchased Contracted Services	$ 14,658	$ 14,383	$ 17,288	$ 12,620	$ *(4,668)	-27.0%
Supplies	17,753	18,781	19,032	19,032	-	0.0%
Total:	$ 32,411	$ 33,164	$ 36,320	$ 31,652	$ (4,668)	-12.9%

*Reflects reduced telephone expenditure budget due to provider change

Boards & Committees	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Alcohol Review Board	$ 296	$ 135	$ 754	$ 754	$ -	0.0%
Finance Committee	54	54	538	538	-	0.0%
Zoning Board	81	404	969	1,938	969	100.0%
Planning Commission	807	565	2,422	3,875	1,453	60.0%
Total:	$ 1,238	$ 1,157	$ 4,683	$ 7,105	$ -	51.7%







OTHER FINANCING



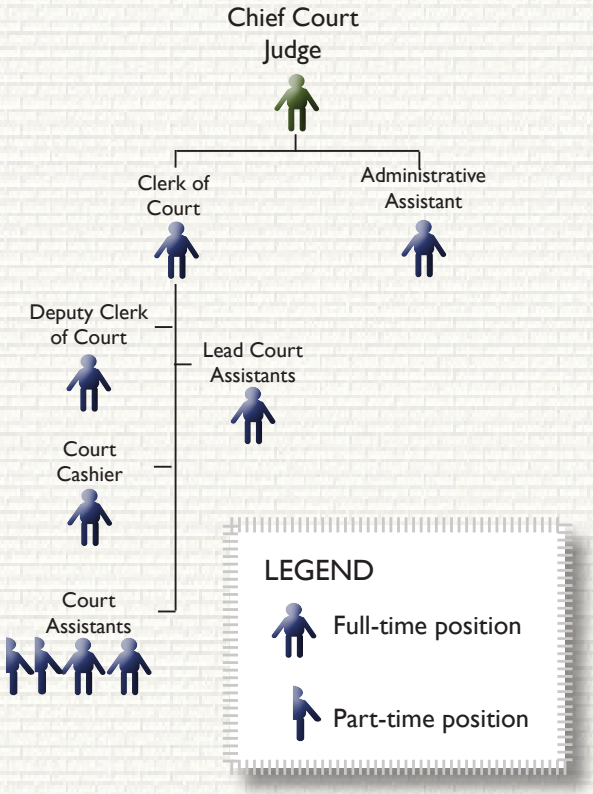
Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Transfer to Workers Comp 600	250,000	250,000	250,000	250,000	$ -	0.0%
Transfer to Fund 700 DDA	1,608,529	1,232,533	832,890	832,393	(497)	-0.1%
Transfer to Fund 770 URA	1,022,812	1,024,179	1,024,874	1,029,884	5,010	0.5%
Transfer to Fund 360	5,047	-	1	-	(1)	NA
Transfer to SPLOST Vehicles	54,362	-	49,299	-	(49,299)	-100.0%
Transfer to Hospital Connector Road	37,575	(37,575)	- *	-	-	NA
Transfer to HRA Fund 601	70,000	70,000	35,000	-	(35,000)	-100.0%
Transfer to The Block CD 64	-	-	1	-	(1)	NA
Transfer to Fund 209 Public Art	9,000	-	-	-	-	NA
Transfer to Downtown Detention Facility CD-68	1,380	-	-	-	-	NA
Transfer to Gateway Buford Hwy CD-69	2,770	-	-	-	-	NA
Transfer to Tax Allocation District	-	-	10,000	39,000	29,000	290.0%
Total:	$ 3,061,475	$ 2,539,136	$ 2,202,065	$ 2,151,277	$ (50,788)	-2.3%

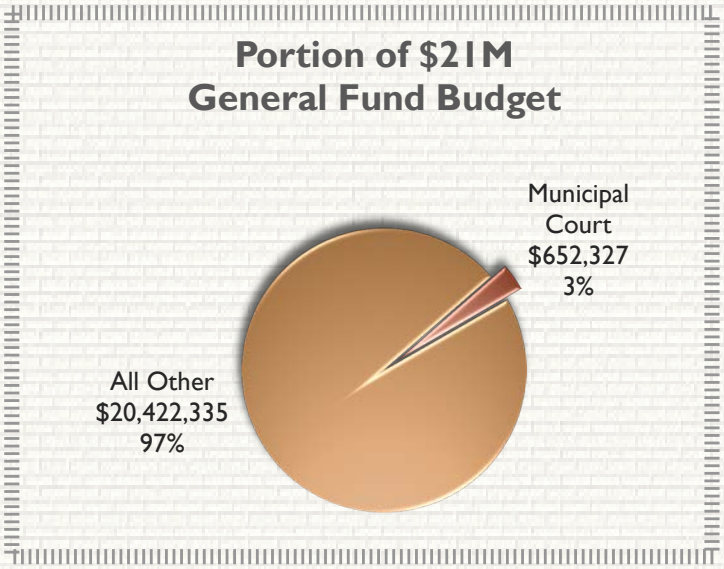
*Reflects savings from Medical insurance change











Functions	Operation of Duluth Municipal Court to accomplish the duties incumbent in the City Charter and the laws of the State of Georgia
Positions	8 full time, 2 part time
Current FY 2018 Budget	$658,136
Adopted FY 2019 Budget	$652,327
Change from PY Budget	$(5,809)
Notable FY 2019 Budget Item	•No new position added •Reduced Language Translator budget by $1,500 based on historical use

Mission

The Municipal Court is dedicated to providing fair, equal, and impartial justice to all under the laws of the state of Georgia, to process cases efficiently and in a timely manner. In addition, the Municipal Court strives to provide a courteous and professional environment for all persons who come in contact with the Duluth Municipal Court.



Department Description

The Municipal Court adjudicates cases arising out of citations issued by the Duluth Police Department and other enforcement personnel of the City's Planning and Development Department and City Clerk Office. The Municipal Court is a trial Court with limited jurisdiction as established by State Law and the Charter of the City of Duluth. The Court is also charged with the maintenance, retention and disclosure of court records and documents within legal guidelines. The department maintains various performance measures, monitors case dispositions, processes discovery requests from attorneys, and responds to requests under the Georgia Open Records Law.

Objectives

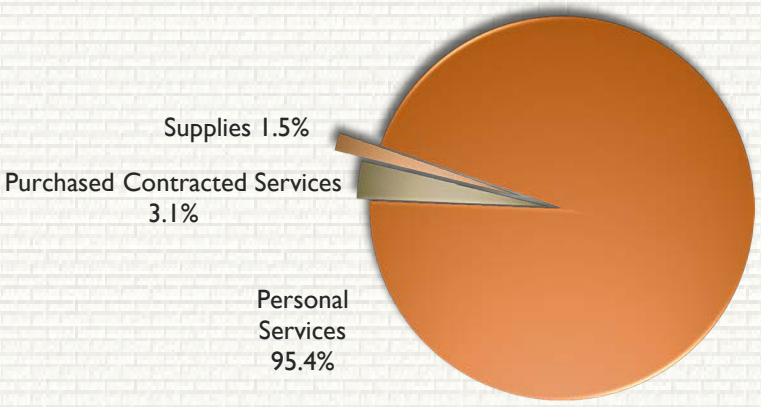
Ongoing	Provide great customer service to citizens and all who come in contact with the court
Ongoing	Ensure that justice is administered in a fair and impartial manner
Ongoing	Provide staff training for all court personnel for both professional certification, continuing education purposes and to provide superior customer service
Ongoing	Complete all state-mandated documentation and reporting requirement to ensure compliance with all laws and regulations
Ongoing	Continue "Teen-Driver Court" program to reduce traffic incidents involving younger drivers with the assistance of police personnel
Ongoing	Continue to achieve an 80% or greater case closure rate, with 80% of all cases being closed within 90 days of arraignment
Ongoing	Continue to conduct Access & Fairness Surveys to determine if customers feel they have been treated in a professional and courteous manner

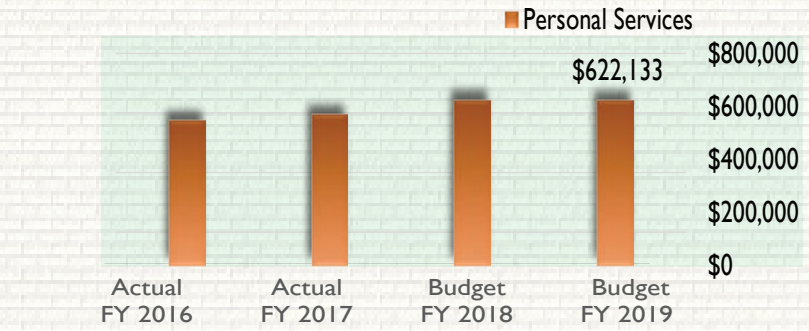
Ongoing	Monitor/update City website and user informational brochure to enhance public awareness and education concerning the workings of the court
FY 18-19	Continue implementation of a "paperless" courtroom and use "Government Windows" software program to improve customer services and staff efficiency
FY 18-19	Continue to develop succession planning within the Municipal Court's department
FY 18-19	Cross train and provide specialized training for staff in support of succession plan



Municipal Court	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Chief Court Judge	1		1		1	
Clerk of Court	1		1		1	
Deputy Clerk of Court	1		1		1	
Senior Court Assistant	3		2			
Lead Court Assistant			1		1	
Administrative Assistant	1		1		1	
Court Cashier	1		1		1	
Court Assistant		2		2	2	2
Total :	8	2	8	2	8	2

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 547,102	$ 570,447	$ 624,811	$ 622,133	$ (2,679)	-0.4%
Purchased Contracted Services	11,669	14,487	23,150	20,519	(2,631)	-11.4%
Supplies	5,565	8,540	10,175	9,675	(500)	-4.9%
Payments to Others	(156)	-	-	-	-	NA
Total:	$ 564,181	$ 593,473	$ 658,136	$ 652,327	$ (5,810)	-0.9%



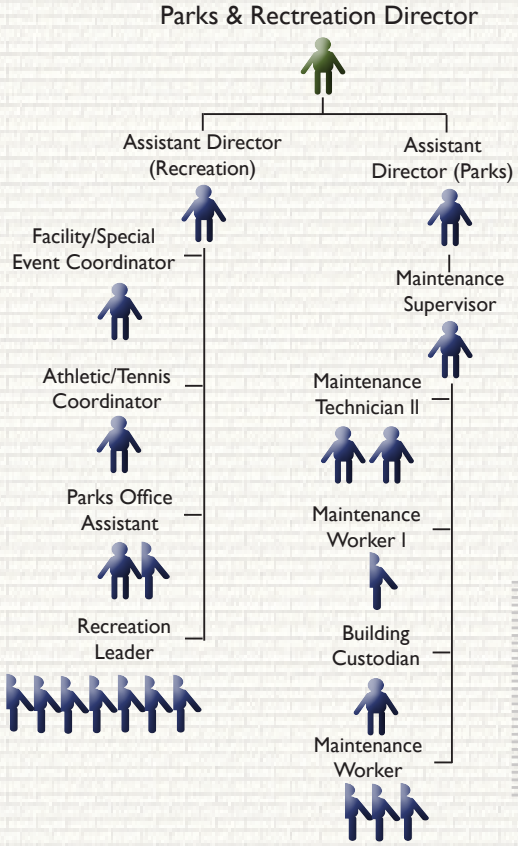






Portion of $21M General Fund Budget





Functions	Includes the operation and management of over 135 acres for active and passive park land. Offering activities and recreational programs for individual of all activity levels.
Positions	10 full time, 12 part time
Current FY 2018 Budget	$1,654,866
Adopted FY 2019 Budget	$1,662,643
Change from PY Budget	$7,776
Notable FY 2019 Budget Item	•Replacement of carpet in Activity room $11,290 •Increased fence repair budget $6,464 •Added Teen Camp Leadership Field Trip event $1,100

Mission

Duluth Parks and Recreation strives to provide high quality parks, facilities, programs, and services that contribute to the quality of life of the citizens of Duluth. We are committed to enhancing the lives of both our youth and adults through a variety of programs and activities, while preserving and promoting an appreciation for green space and celebrating the diversity in our community.



Department Description

The Parks and Recreation Department is responsible for the operation and management of six parks within the City totaling approximately 140 acres. The department is also tasked with the operation of the Bunten Road Park Athletic Center and the W. P. Jones Activity Building. We strive to maintain the parks and green space at a level that exceeds the minimum standards set by the Georgia Parks and Recreation Association. The Parks and Recreation Department offers a wide variety of programs and activities for children and citizens of all ages and activity levels, including summer day camp, tennis instruction, recreational athletic fields, walking trails, senior programs, instructor lead exercise classes and fitness room to promote a healthy active life style.

Objectives

Ongoing	Preserve and enhance city owned parks and facilities through proper maintenance and equipment upgrades
Ongoing	Promote a healthy active lifestyle for the citizens for Duluth
Ongoing	Provide great customer service to citizens and all who come in contact with parks personnel
Ongoing	Offer a full range of quality classes, activities, athletics, special events, and facilities
Ongoing	Maintain park green space and facilities at a level that exceeds the minimum standards set by the Georgia Parks and Recreation Association
Ongoing	Continue to serve the public with high quality professional standards based on a citizen-drive approach that offers quality programs and activities
Ongoing	Conduct ongoing residents' survey to gauge satisfaction with park programs and services and how to improve current programs
Ongoing	In-house landscaping to better serve park users through efficient use of city labor

FY 18-19	Develop youth athletic programs, 19 Sports programs, Senior Boys basketball league
FY 18-19	Complete phase I design of the rehabilitation of the bridge over the Chattahoochee River at Rogers Bridge Park
FY 18-19	Complete installation on new HVAC system in main athletic building and field concession stands
FY 18-19	Identify park Special Purpose Local Option Sales Tax (SPLOST) projects for Rogers Bridge Park and Church Street Park buased on available SPLOST funding
FY 18-19	Present public/private partnership program for the operation and maintenance of Rogers Bridge Canoe Launch



Parks and Recreation	FY17		FY18		FY19	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Parks & Recreation Director	1		1		1	
Assistant Director - Parks	1		1		1	
Assistant Director - Recreation	1		1		1	
Athletic & Tennis Coordinator	1		1		1	
Special Events & Facility Coordinator	1		1		1	
Parks Office Assistant	1	1	1	1	1	1
Parks Maintenance Supervisor	1		1		1	
Park Maintenance Technician II	2		2		2	
Maintenance Worker II	1					
Maintenance Worker I		2		1		1
Maintenance Worker II/Custodial	1					
Building Custodian			1		1	
Recreation Assistant		8				
Recreation Leader		1		7		7
Park Maintenance Worker		3		3		3
Total Parks and Recreation:	11	15	10	12	10	12





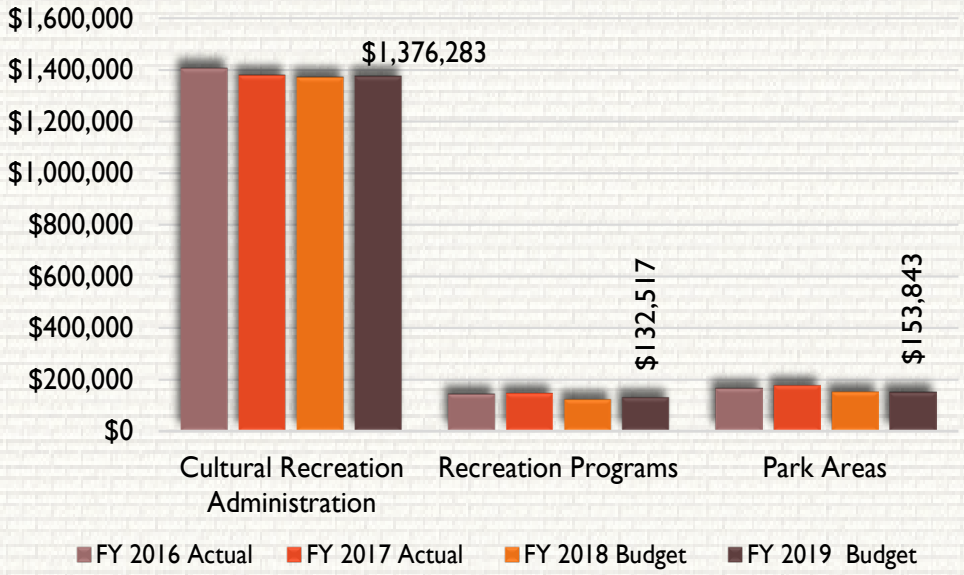


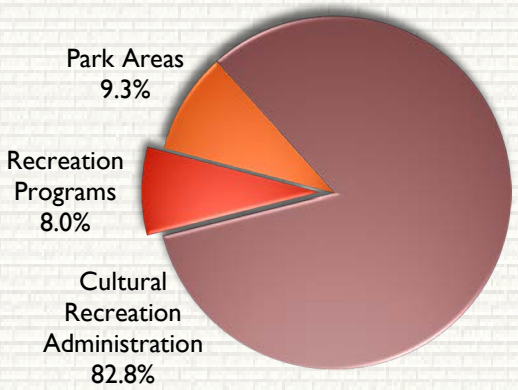






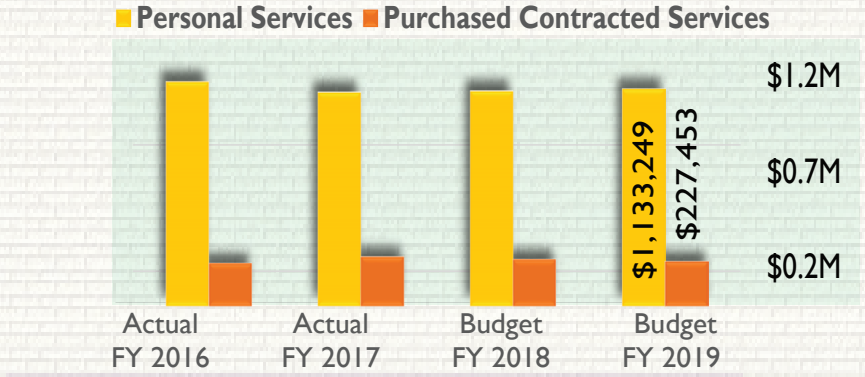
Expenditures by Function	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Cultural Recreation Administration	$ 1,408,178	$ 1,382,196	$ 1,373,826	$ 1,376,283	$ 2,456	0.2%
Recreation Programs	145,728	149,061	125,887	132,517	6,630	5.3%
Park Areas	168,592	180,244	155,153	153,843	(1,310)	-0.8%
Total:	$ 1,722,497	$ 1,711,501	$ 1,654,866	$ 1,662,643	$ 7,776	0.5%

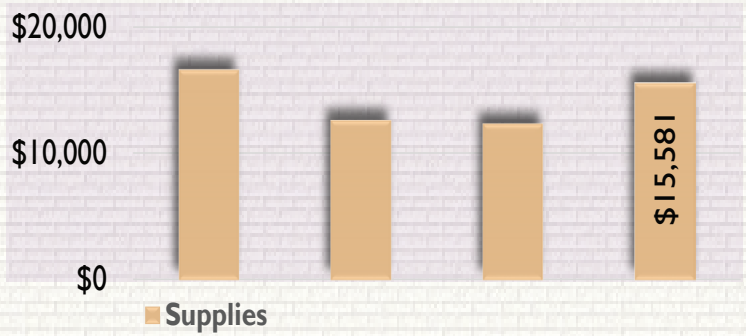


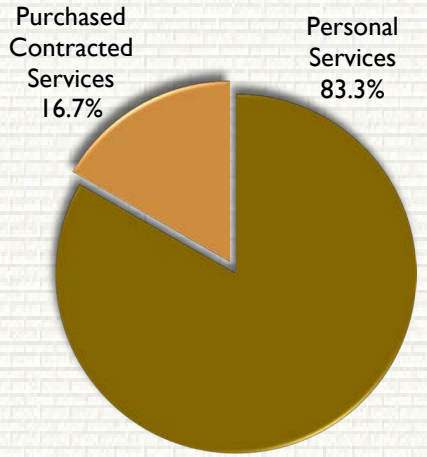


CULTURAL RECREATION ADMINISTRATION

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 1,171,879	$ 1,116,234	$ 1,121,880	$ 1,133,249	$ 11,368	1.0%
Purchased Contracted Services	219,649	253,323	239,573	227,453	(12,120)	-5.1%
Supplies	16,650	12,640	12,373	15,581	3,208	25.9%
Total:	$ 1,408,178	$ 1,382,196	$ 1,373,826	$ 1,376,283	$ 2,456	0.2%





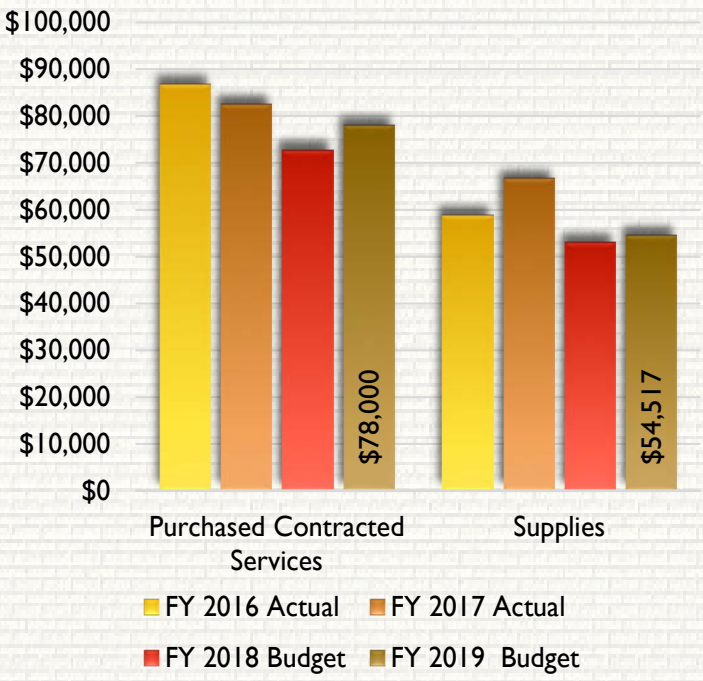


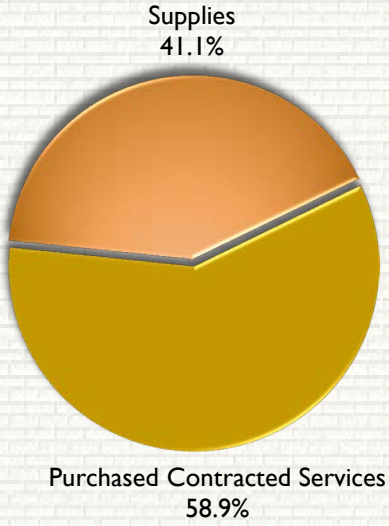
RECREATIONAL PROGRAM

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Purchased Contracted Services	$ 86,870	$ 82,463	$ 72,800	$ 78,000	$ 5,200	7.1%
Supplies	58,858	66,598	53,087	54,517	1,430	2.7%
Total:	$ 145,728	$ 149,061	$ 125,887	$ 132,517	$ 6,630	5.3%

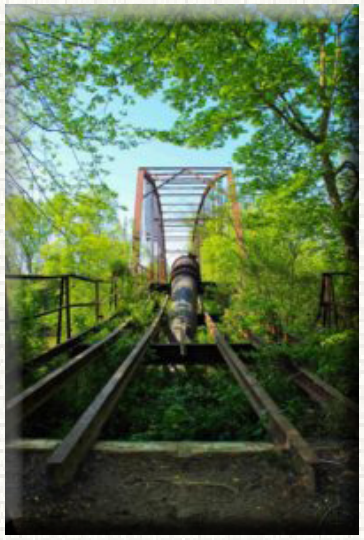






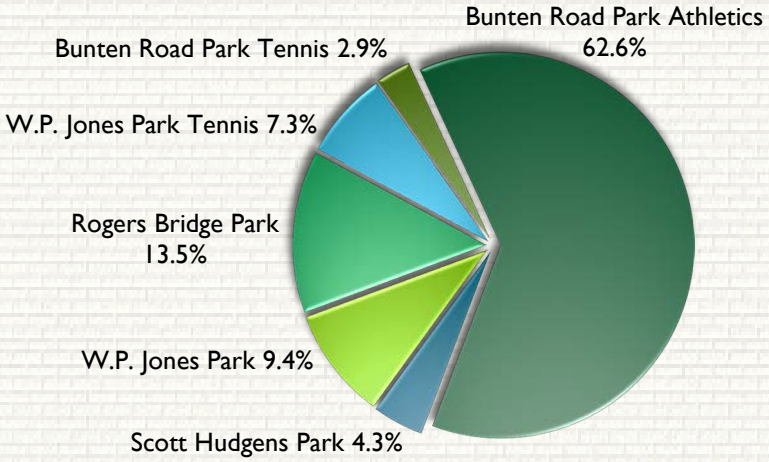


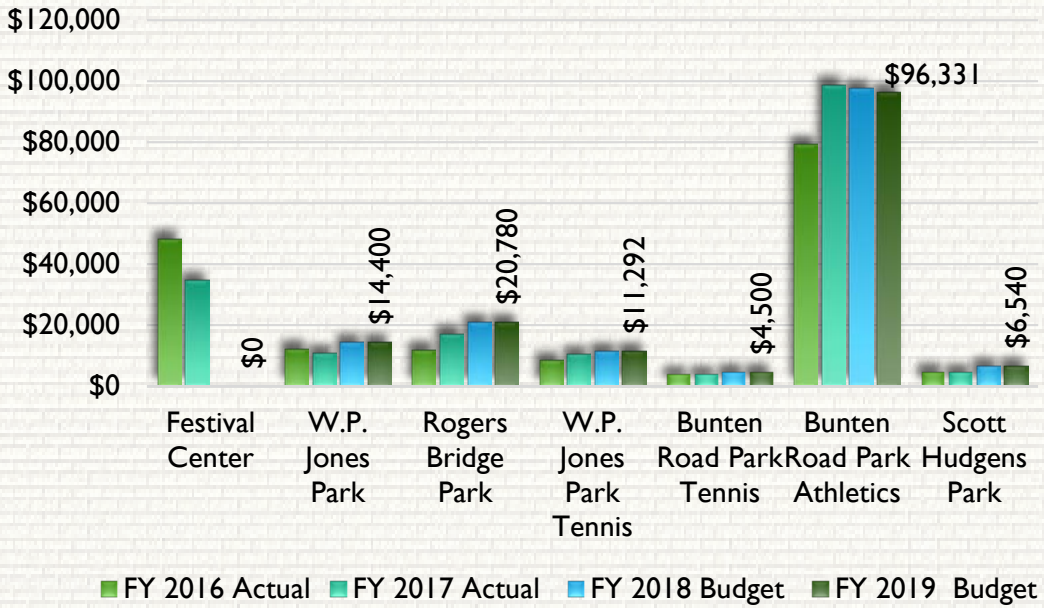
PARK AREAS



Park Areas	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Festival Center *	$ 48,260	$ 34,752	$ -	$ -	$ -	NA
W.P. Jones Park	12,172	10,821	14,400	14,400	-	0.0%
Rogers Bridge Park	11,867	17,127	20,780	20,780	-	0.0%
W.P. Jones Park Tennis	8,465	10,417	11,292	11,292	-	0.0%
Bunten Road Park Tennis	3,719	3,760	4,500	4,500	-	0.0%
Bunten Road Park Athletics	79,370	98,822	97,641	96,331	(1,310)	-1.3%
Scott Hudgens Park	4,739	4,545	6,540	6,540	-	0.0%
Total:	$ 168,592	$ 180,244	$ 155,153	$ 153,843	$ (1,310)	-0.8%

*Budget for Festival Center is moved to Community Development dept.

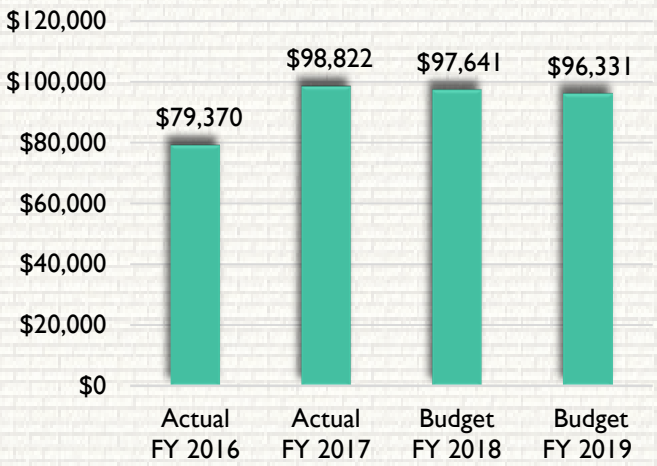




Bunten Road Park Athletics	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Supplies	$ 79,370	$ 98,822	$ 97,641	$ 96,331	$ (1,310)	-1.3%
Total:	$ 79,370	$ 98,822	$ 97,641	$ 96,331	$ (1,310)	-1.3%

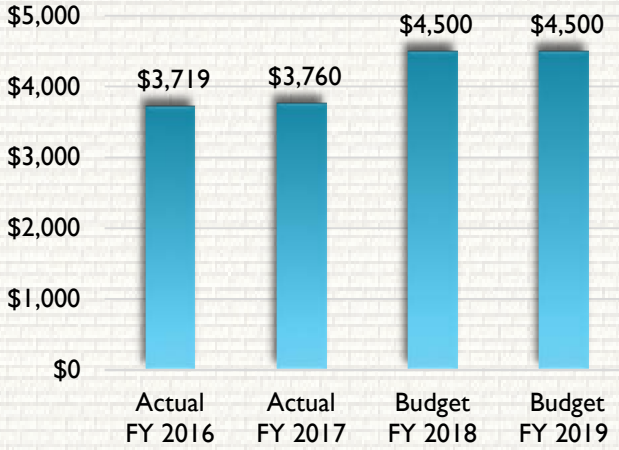


Bunten Road Park Athletics





Bunten Road Park Tennis



Bunten Road Park Tennis	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Supplies	$ 3,719	$ 3,760	$ 4,500	$ 4,500	$ -	0.0%
Total:	$ 3,719	$ 3,760	$ 4,500	$ 4,500	$ -	0.0%

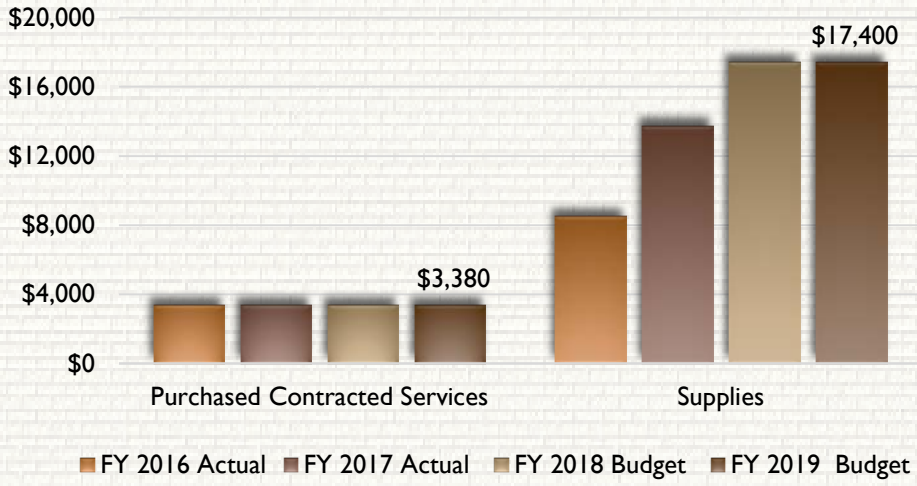


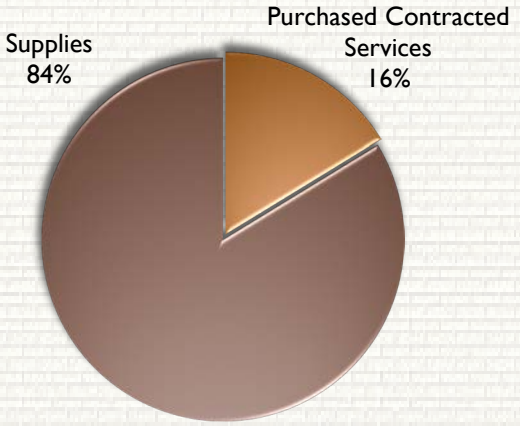
PARK

CHATTAPOOCHEE

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Purchased Contracted Services	$ 3,380	$ 3,380	$ 3,380	$ 3,380	$ -	0.0%
Supplies	8,487	13,747	17,400	17,400	-	0.0%
Total:	$ 11,867	$ 17,127	$ 20,780	$ 20,780	$ -	0.0%

Rogers Bridge Park

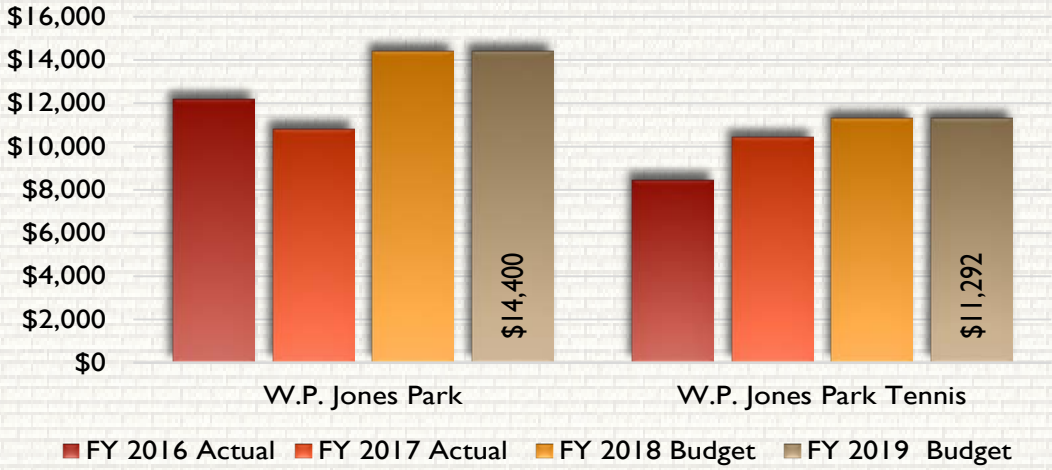




W.P. Jones Park	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Supplies	$ 12,172	$ 10,821	$ 14,400	$ 14,400	$ -	0.0%
Total:	$ 12,172	$ 10,821	$ 14,400	$ 14,400	$ -	0.0%



Supplies



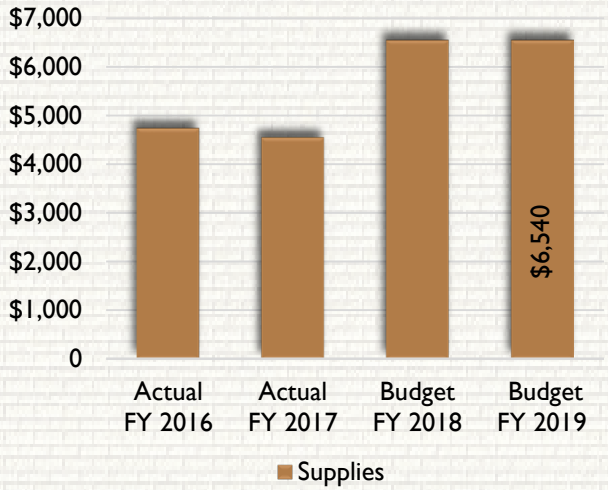


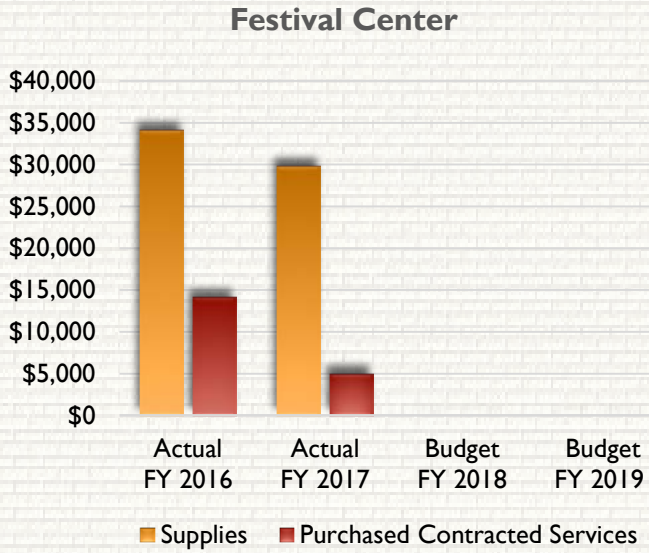
W.P. Jones Park Tennis	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Supplies	$ 8,465	$ 10,417	$ 11,292	$ 11,292	$ -	0.0%
Total:	$ 8,465	$ 10,417	$ 11,292	$ 11,292	$ -	0.0%



Scott Hudgens Park	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Supplies	$ 4,739	$ 4,545	$ 6,540	$ 6,540	$ -	0.0%
Total:	$ 4,739	$ 4,545	$ 6,540	$ 6,540	$ -	0.0%









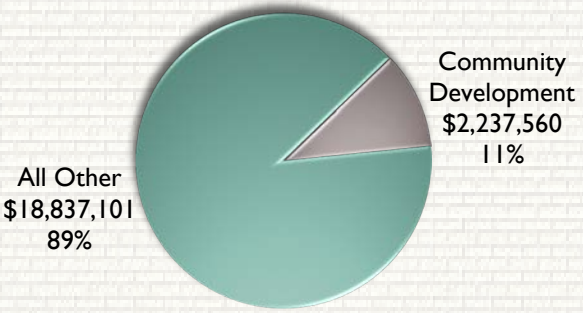


Festival Center*	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Purchased Contracted Services	$ 14,154	$ 4,968	$ -	$ -	$ -	NA
Supplies	34,106	29,784	-	-	-	NA
Total:	$ 48,260	$ 34,752	$ -	$ -	$ -	NA

*Budget for Festival Center has been transferred to Community Development dept.

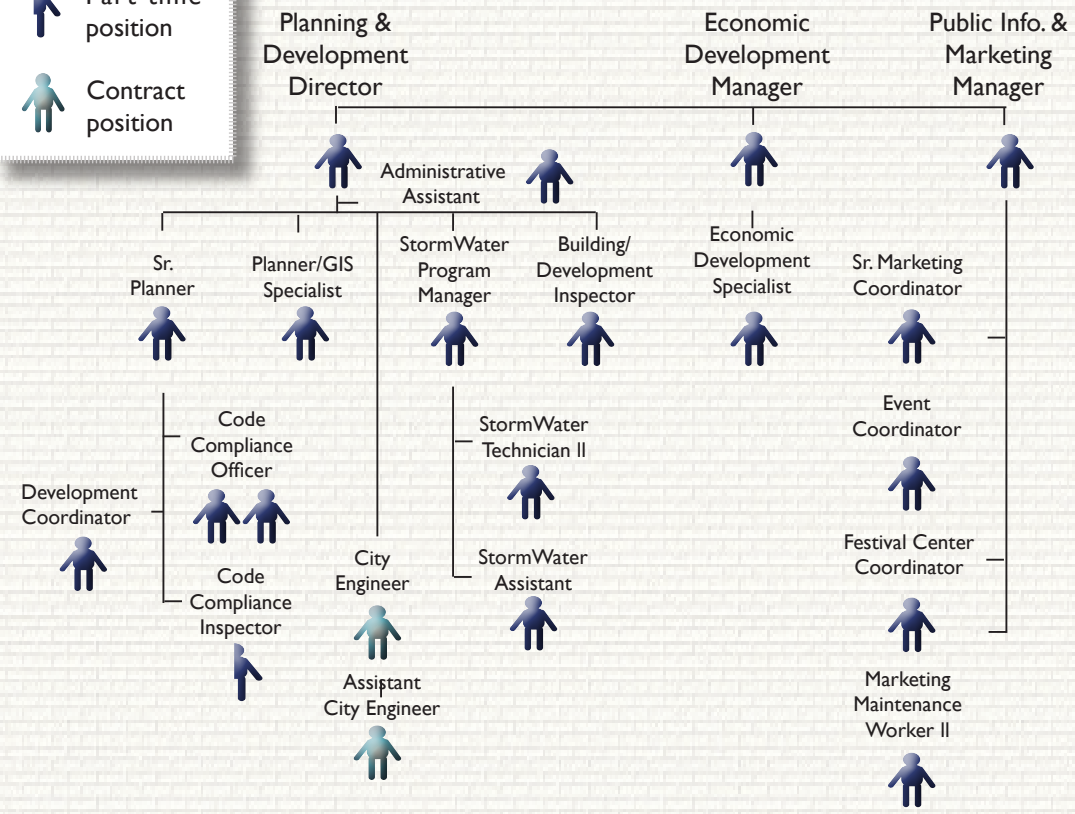


Portion of $21M General Fund Budget



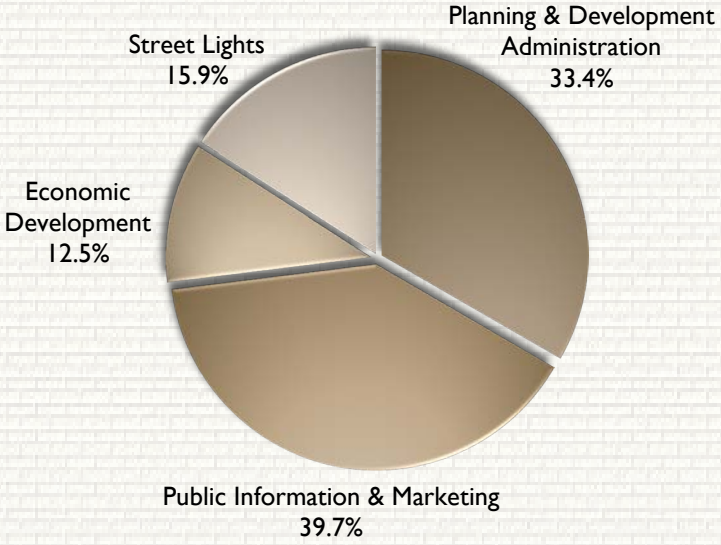
LEGEND

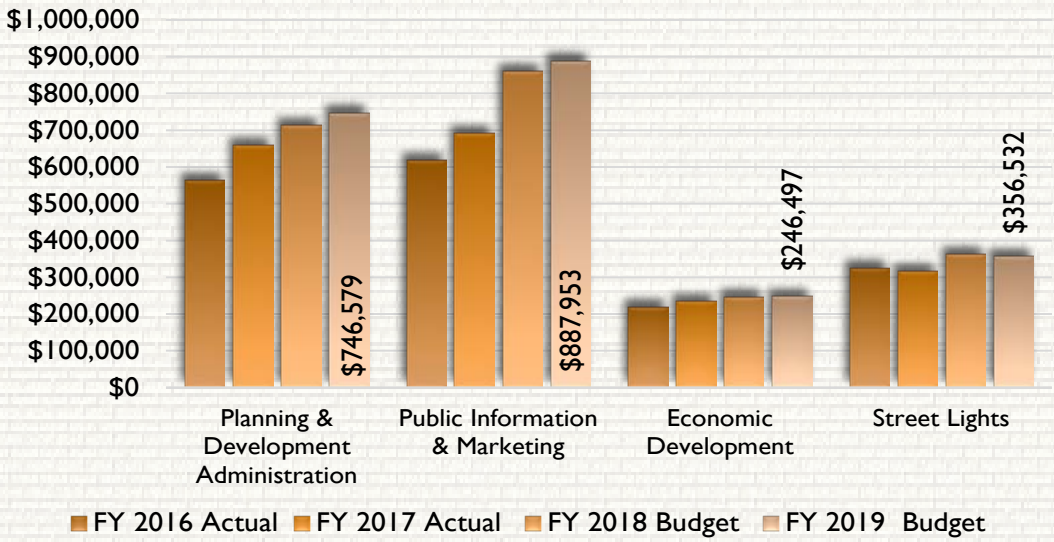
- Full-time position
- Part-time position
- Contract position



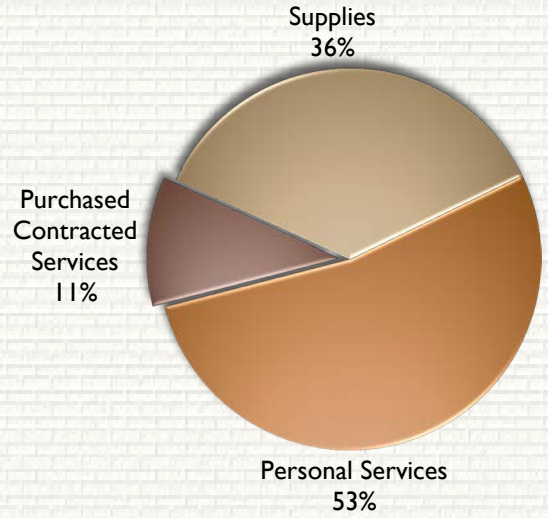
Functions	Includes operations of Planning & Development, Economic Development, and Public Information & Marketing
Positions	15 full time, 1 part time
Current FY 2018 Budget	$2,180,292
Adopted FY 2019 Budget	$2,237,560
Change from PY Budget	$57,268
Notable FY 2019 Budget Item	•Added one new positions – Development Coordinator •Increased funding for City Wide Clean-up Day $6,504 •Filled vacant Building & Development Inspector and GIS Specialist positions •Increased Advertising/Promotions budget $9,570 to include The Dig – a bi-monthly events newspaper •Added New Years Eve event $8,000

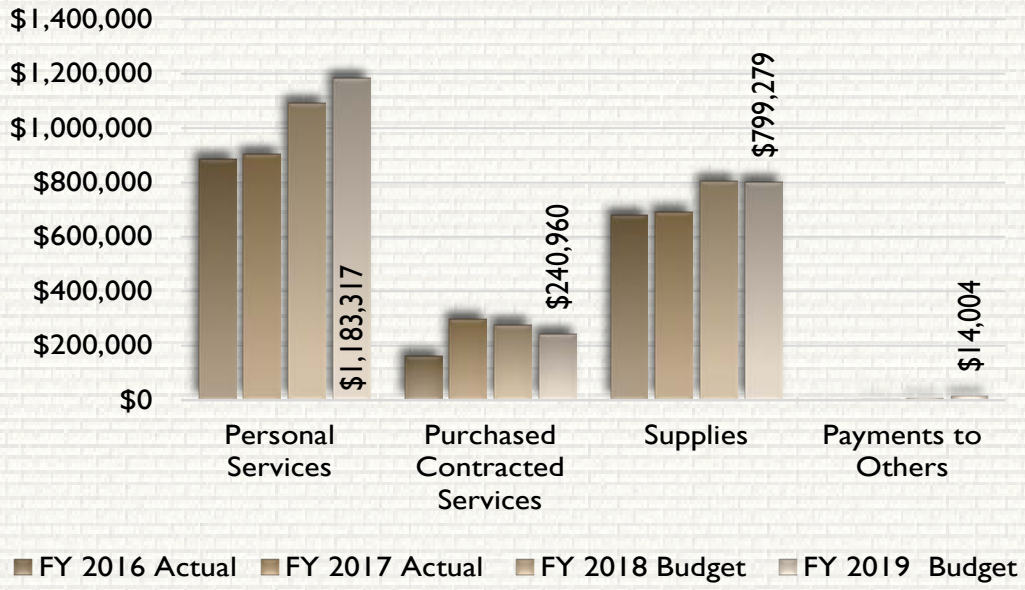
Expenditures by Function	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Planning & Development Administration	$ 563,819	$ 658,499	$ 713,124	$ 746,579	$ 33,455	4.7%
Public Information & Marketing	617,414	690,896	859,396	887,953	28,556	3.3%
Economic Development	219,263	233,906	246,239	246,497	258	0.1%
Street Lights	324,687	315,077	361,532	356,532	(5,000)	-1.4%
Total:	$ 1,725,183	$ 1,898,378	$ 2,180,292	$ 2,237,560	$ 57,269	2.6%





Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 884,287	$ 903,903	$ 1,091,765	$ 1,183,317	$ 91,553	8.4%
Purchased Contracted Services	161,201	297,742	276,419	240,960	(35,459)	-12.8%
Supplies	679,695	688,842	804,608	799,279	(5,329)	-0.7%
Payments to Others	-	3,600	7,500	14,004	6,504	86.7%
Total:	$ 1,725,183	$ 1,894,087	$ 2,180,292	$ 2,237,560	$ 57,269	2.6%





Planning & Development

Mission

The Department of Planning and Development promotes quality growth and sustainability of Duluth and its neighborhoods by executing the City's vision through the proactive management of the Comprehensive Plan, Unified Development Code and other documents adopted by the City of Duluth.

Department Description

The Department of Planning and Development is responsible for managing current and long-range planning activities, building and development review, permitting, stormwater management, zoning, annexations, geographic mapping, code compliance, city engineering and capital improvement projects. Our staff regularly meets with developers and the general public to review planning related issues affecting the future growth pattern of the community. Additionally, the department seeks to attract and retain businesses that complement the City's vision as identified in the Community Agenda.

Objectives

Ongoing Provide prompt, fair and respectful customer service

Ongoing Successfully undertake the department's daily activities

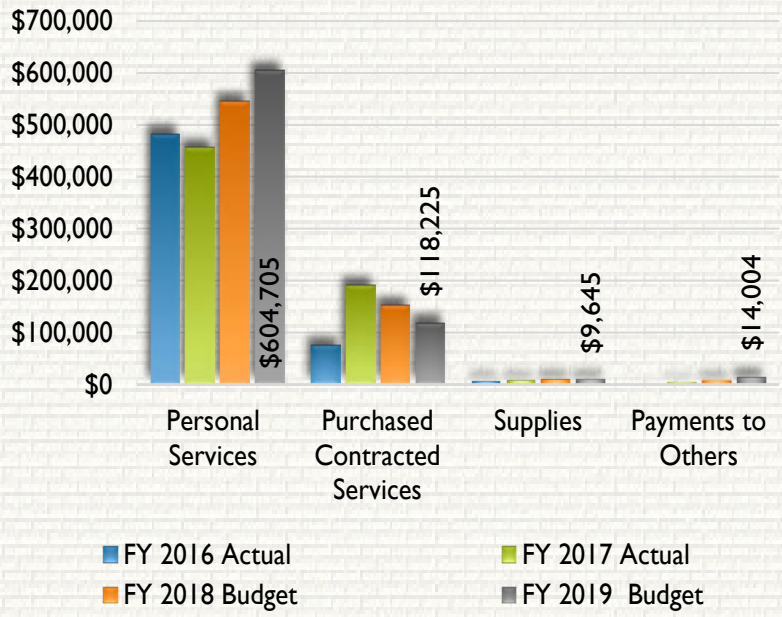
- Manage the development process
- Manage rezoning/variance/special use processes
- Manage the Unified Development Code
- Enforce all development regulations
- Conduct plan reviews for all projects
- Conduct business retention and attraction
- Manage the City's Stormwater infrastructure
- Manage the City's GIS data base

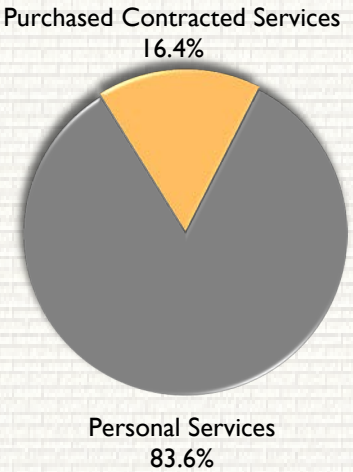


Ongoing	Research grant opportunities to allow for the implementation of various projects
Ongoing	Repair and address deficiencies in the City's stormwater infrastructure
Ongoing	Enforcement of housing, sign, zoning and environmental regulations
Ongoing	Respond to and resolve citizen complaints and inquiries
Ongoing	Proactive removal of illegal signs on City's right-of-way
Ongoing	Continue participation in various community and state-wide activities and organizations
Ongoing	Conduct erosion control inspections
Ongoing	Continue education of citizens and businesses about code compliance regulations and issues
FY 18-19	Fill vacant GIS Specialist position
FY 18-19	Discuss with City Manager the need to hire an additional Code Enforcement Officer in FY 20 budget
FY 18-19	Prepare Duluth N.O.W (Neighborhood Outreach Work) report for council to focus on neighbor stabilization and redevelopment
FY 18-19	Complete ongoing capital improvement projects including George Rogers Avenue (Hospital Connector), Highway 120 Rectangular Rapid Flash Beacon, Buford Highway Medians, Block Redevelopment, Highway 120 Sidewalks, Downtown Parking Improvements
FY 18-19	Implement ESRI collector app for stormwater inspections and data collection



Planning & Development	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Community Development Director	1		1		1	
Planning Manager			1			
Senior Planner / Development Review	1					
Senior Planner / Neighborhood Planning	1				1	
Building & Development Inspector	1		1		1	
Code Compliance Officer	1		2		2	
License/Code Compl. Inspector				1		1
Administrative Assistant	1		1		1	
Development Coordinator					1	
Senior GIS Specialist	1					
GIS Specialist			1		1	
Total:	7	0	7	1	8	1





Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 482,364	$ 456,939	$ 544,961	$ 604,705	$ 59,744	11.0%
Purchased Contracted Services	74,955	191,010	151,468	118,225	(33,243)	-21.9%
Supplies	6,501	6,951	9,195	9,645	450	4.9%
Payments to Others	-	3,600	7,500	14,004	6,504	86.7%
Total:	$ 563,819	$ 658,499	$ 713,124	$ 746,579	$ 33,455	4.7%

Economic Development

Mission

The Economic Development Department is responsible for leading efforts to retain, expand and attract businesses though initiatives that leverage resources to create a vibrant and robust City while ensuring a high quality of life for our citizens.

Department Description

The Economic Development Department is responsible for working closely with commercial property owners, business owners and developers to actively market the City to recruit new businesses and help existing businesses thrive. The goal of economic development is to encourage a healthy mix of commercial, retail, restaurant and residential uses within the City. This department also works closely with the Planning & Development department to promote annexation efforts based on local leadership, superior services and a high quality of life.

Objectives

Ongoing	Mange general economic and community development activities
Ongoing	Provide superior service to local businesses, merchant associations, developers and potential business owners
Ongoing	Continue participation in various community and state-wide activities and organizations
Ongoing	Evaluate use of local incentives to entice businesses to locate to Duluth
Ongoing	Continue to support Partnership Gwinnett activities; Partnership Gwinnett is the primary traditional economic development recruiting organization for our County
Ongoing	Continue annexation efforts through various marketing strategies, recruitment efforts and face to face meetings
Ongoing	Represent and market the City through membership in various local and state civic and trade organizations
Ongoing	Act as a liaison between the City and the Downtown Development Authority to help support downtown businesses

FY 18-19	Assist in negations between landowner and developer to locate a 55+ independent living community in the downtown.
FY 18-19	Continue working with Vantage Reality Partners to develop the best mix of restaurants and retail in the City's new downtown restaurant district
FY 18-19	Develop various marketing strategies included branding and unique promotions to assist the Downtown Development Authority in attracting visitors for the surrounding area to downtown
FY 18-19	Attract new businesses to the Buford Highway corridor, to build on recent redevelopment initiative in this area

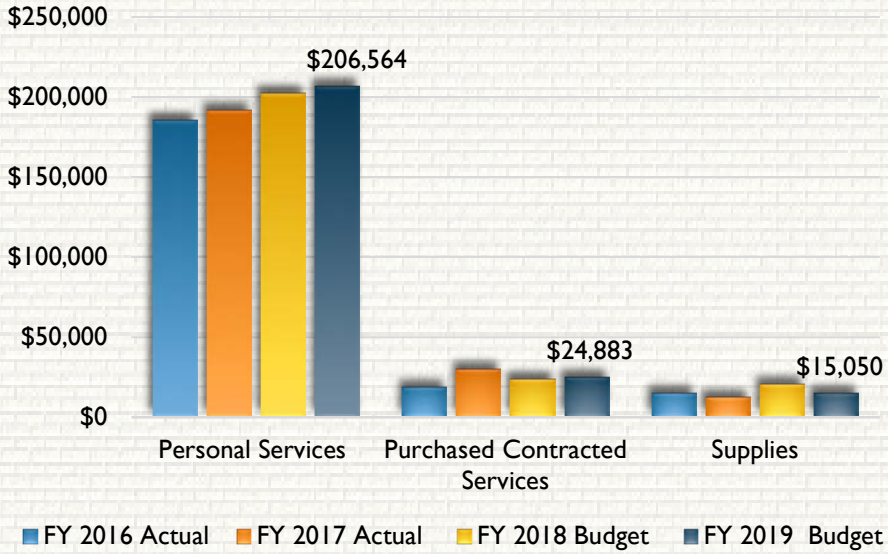


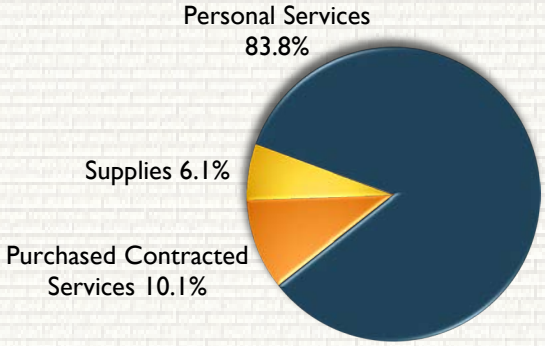
Duluth's 30,000 sq.ft. restaurant and retail district Parsons Alley won the Urban Land Institute Development of Excellence Award.

Economic Development	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Economic Development Manager	1		1		1	
Economic Development Specialist	1		1		1	
Total Economic Development:	2	0	2	0	2	0



Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 185,287	$ 191,456	$ 202,153	$ 206,564	$ 4,411	2.2%
Purchased Contracted Services	18,903	29,870	23,671	24,883	1,212	5.1%
Supplies	15,072	12,580	20,415	15,050	(5,365)	-26.3%
Total:	$ 219,263	$ 233,906	$ 246,239	$ 246,497	$ 258	0.1%





Public Information & Marketing

Mission

To promote an educated, involved and informed citizenry through public relations activities regarding events, opportunities, activities, services, projects taking place within the City. This goal is achieved through the communication principles of open two-way communication, community participation, proactive outreach, inclusive processes, strong and consistent messages.



Department Description

The Public Information & Marketing Department handles a wide variety of projects and activities in addition to its primary responsibility of providing information and promoting the City of Duluth. These services include, but are not limited to media relations, website design and development, production and marketing of City events, management of social media, publication and advertising design, various education and outreach activities.

Objectives

Ongoing	Manage City's overall message and image-related materials to external audiences
Ongoing	Ensure that information is shared to emphasize open two-way communication that promotes active community participation
Ongoing	Produce annual State of the City address
Ongoing	Manage all media relations and social media efforts
Ongoing	Produce quarterly newsletter for residents containing information on City services, events and recreational programs
Ongoing	Manage advertising message, design, and placement
Ongoing	Communicate the City's economic development message/strategy
Ongoing	Manage the City's website ensuring content is comprehensive, accurate and up-to-date
Ongoing	Produce, set-up and manage various City annual events (Concerts, Fridays N Duluth, Duluth Celebrates America, Lighting of the Tree, etc.)
Ongoing	Continually strive to make the City more attractive to a variety of stakeholders, enhance our identity and make the City more visible locally and regionally through marketing strategy

FY 18-19	Continue to improve social media presence on twitter, facebook and snapchat to promote city concert and events
FY 18-19	Establish and implement new City events including the beer festival, bubblepalooza, Snores and Smores camping at Rogers Bridge park, Whatever Floats Your Boat rafting event and New Years Eve event



LIVE WORK PLAY LIVE WORK PLAY LIVE WORK WORK PLAY LIVE WORK PLAY LIVE WORK PLAY LIVE

DULUTH EVENTS 2018



MARCH

31st	Muddbuggs & Music

APRIL

14th	Rotary Car Show
21st	Duluth HS Football 5K
28th–5th	Duluth Art Week
28th–29th	Duluth Spring Arts Festival



FOOD TRUCK FRIDAY

EVERY FRIDAY
May – September

MAY

3rd	National Day of Prayer
4th	Art Walk / Lantern Walk
5th	Aurora Theatre presents...
10th–13th	Paint Duluth
11th	Fridays N Duluth
18th	Fridays N Duluth
25th	Fridays N Duluth
26th	Fast Track 5K Memorial Day Service

JUNE

1st	Flicks on the Bricks
2nd	Whatever Floats Your Boat
8th	Fridays N Duluth
9th	SummerStage Concert featuring WHO'S BAD
15th	Fridays N Duluth
22nd	Fridays N Duluth
29th	Fridays N Duluth

JULY

3rd	Duluth Celebrates America
6th	Flicks on the Bricks
13th	Fridays N Duluth
20th	Fridays N Duluth
27th	Fridays N Duluth

AUGUST

1st	Bubblepalooza
3rd	Flicks on the Bricks
10th	Fridays N Duluth
11th	SummerStage Concert featuring Georgia Satellites
17th	Fridays N Duluth
24th	Fridays N Duluth
31st	Fridays N Duluth

SEPTEMBER

7th	Flicks on the Bricks
11th	9/11 Tribute
14th	Fridays N Duluth
21st	Fridays N Duluth
22nd	Fall Festival concert featuring Rupert's Orchestra
29th–30th	Duluth Fall Festival

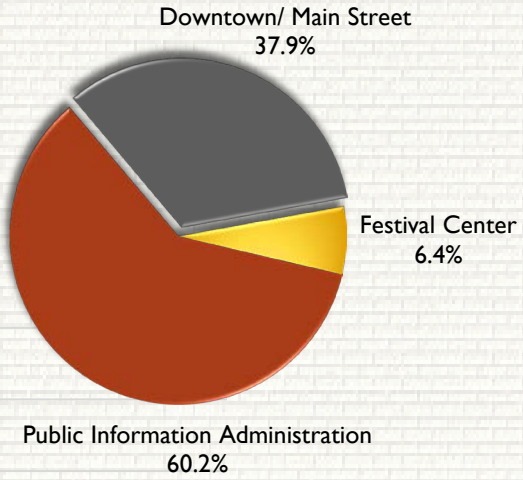
For more information on upcoming events, visit www.duluthga.net/events

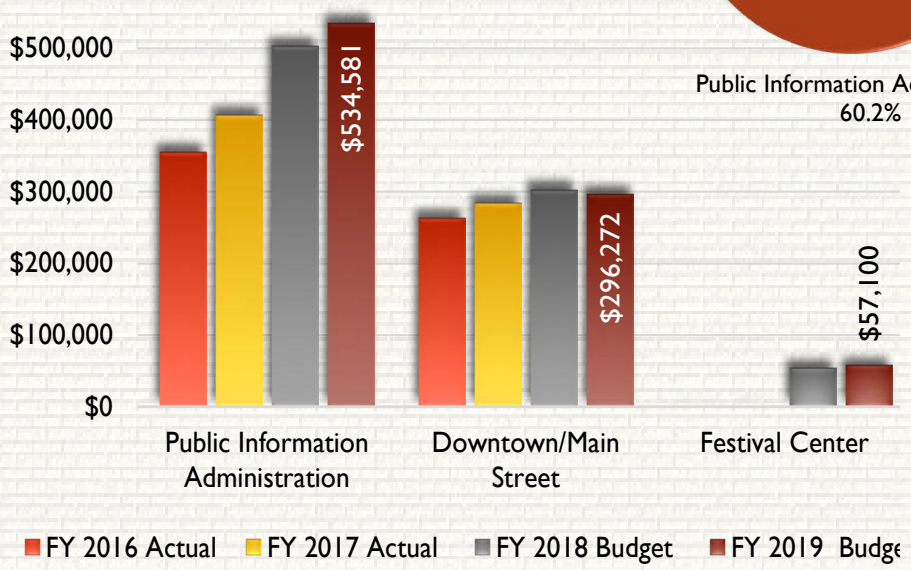
LIVE WORK PLAY LIVE WORK PLAY LIVE WORK WORK PLAY LIVE WORK PLAY LIVE WORK PLAY LIVE

PUBLIC INFORMATION & MARKETING

Expenditures by Function	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Public Information Administration	$ 355,238	$ 406,795	$ 502,930	$ 534,581	$ 31,650	6.3%
Downtown/Main Street	262,175	284,101	302,479	296,272	(6,207)	-2.1%
Festival Center	-	-	53,987	57,100	3,113	NA
Total:	$ 617,414	$ 690,896	$ 859,396	$ 887,953	$ 28,556	3.3%



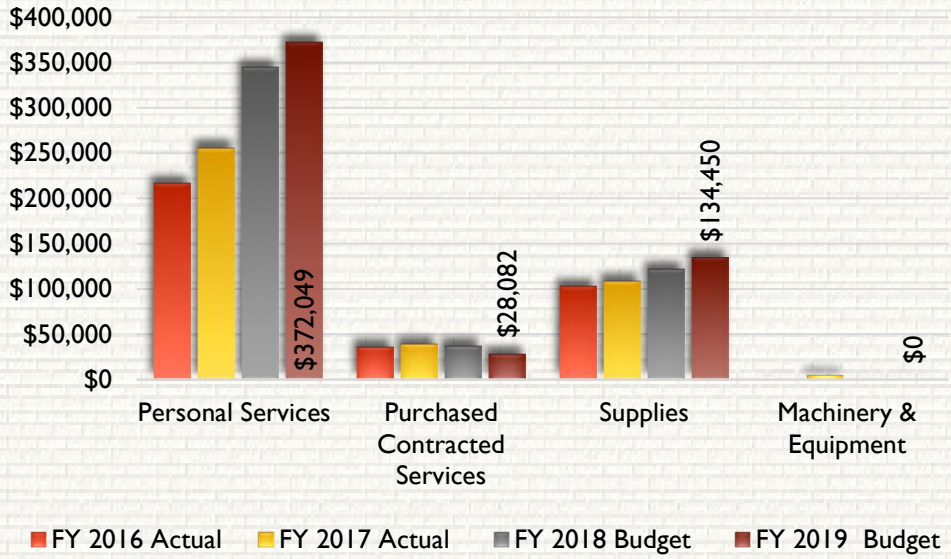




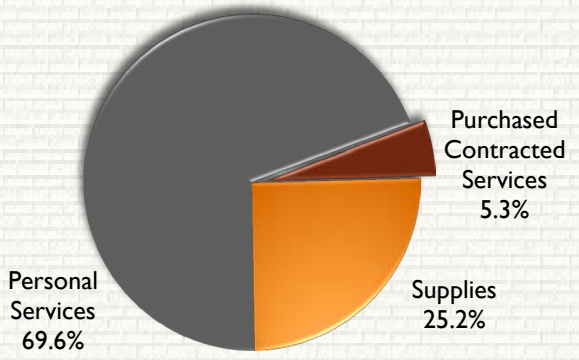
PUBLIC INFORMATION ADMINISTRATION

Public Information and Marketing	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Public Info & Marketing Manager	1		1		1	
Senior Marketing Coordinator			1			
Senior Marketing & Outreach Coordinator					1	
Marketing Coordinator	1					
Events Coordinator	1		2		1	
Festival Center Coordinator					1	
Events Assistant		2				
Marketing Maint Worker II			1		1	
Total:	3	2	5	0	5	0

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 216,635	$ 255,508	$ 344,650	$ 372,049	$ 27,398*	7.9%
Purchased Contracted Services	36,017	39,009	37,080	28,082	(8,998)	-24.3%
Supplies	102,586	107,986	121,200	134,450	13,250	10.9%
Machinery & Equipment	-	4,291	-	-		
Total:	$ 355,238	$ 406,795	$ 502,930	$ 534,581	$ 31,650	6.3%

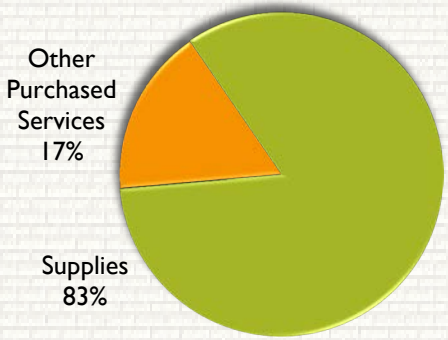


*Budget change from a promoted position and employees' medical coverage selection change
**Lowered budget for professional services purchased
***Increased budget for Newsletter expenditure

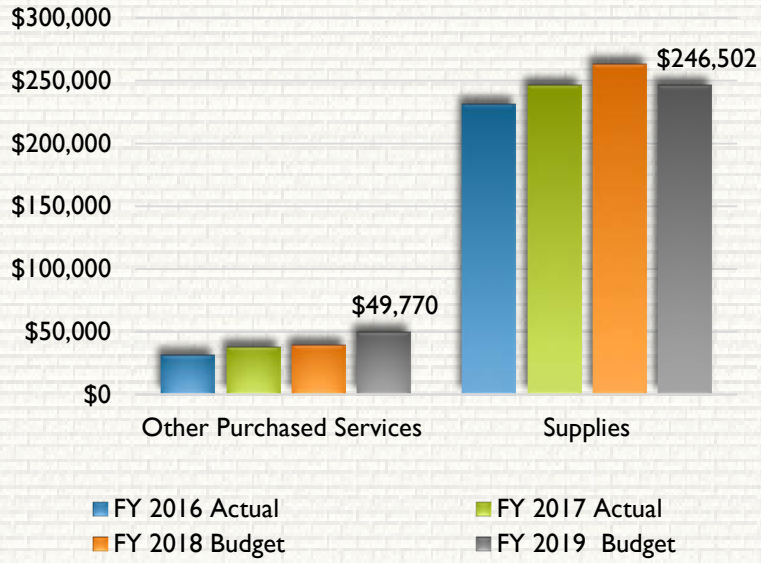


DOWNTOWN MAIN STREET

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Other Purchased Services	$ 31,326	$ 37,853	$ 39,200	$ 49,770	$ 10,570*	27.0%
Supplies	230,849	246,248	263,279	246,502	(16,777)	-6.4%
Total:	$ 262,175	$ 284,101	$ 302,479	$ 296,272	$ (6,207)	-2.1%



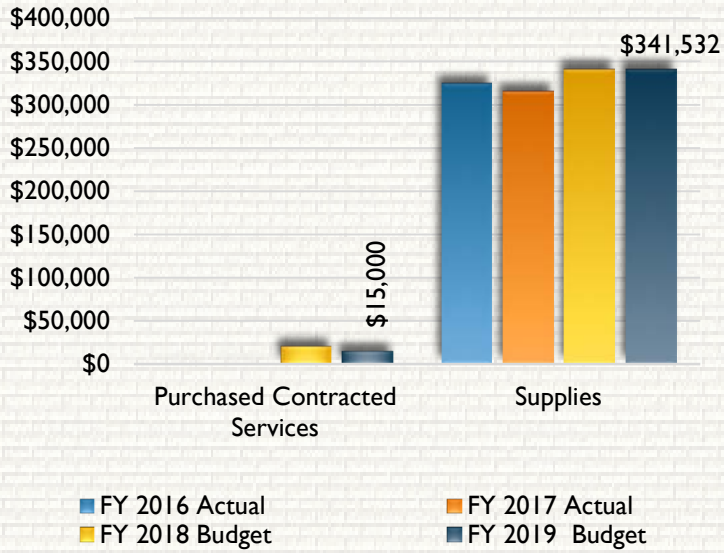
*Budget increase due to the addition of The Dig Advertising subscription
**FY18 expenditure includes replacement cost of the damaged wayfinding sign by a hit & run driver





STREET LIGHTS

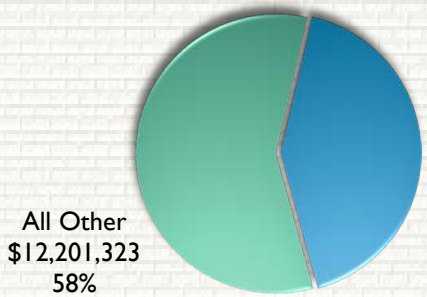




Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Purchased Contracted Services	$ -	$ -	$ 20,000	$ 15,000	$ (5,000)*	-25.0%
Supplies	324,687	315,077	341,532	341,532	-	0.0%
Total:	$ 324,687	$ 315,077	$ 361,532	$ 356,532	$ (5,000)	-1.4%

*Decreased budget for additional street lights installation

Portion of $21M General Fund Budget

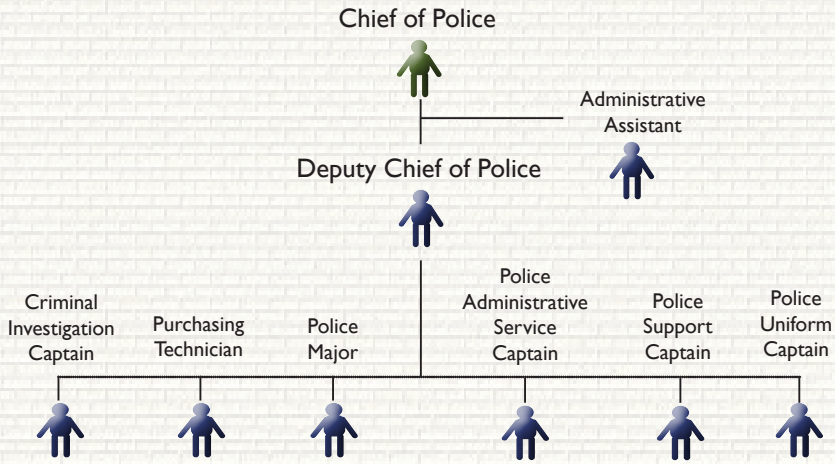


LEGEND

Full-time position

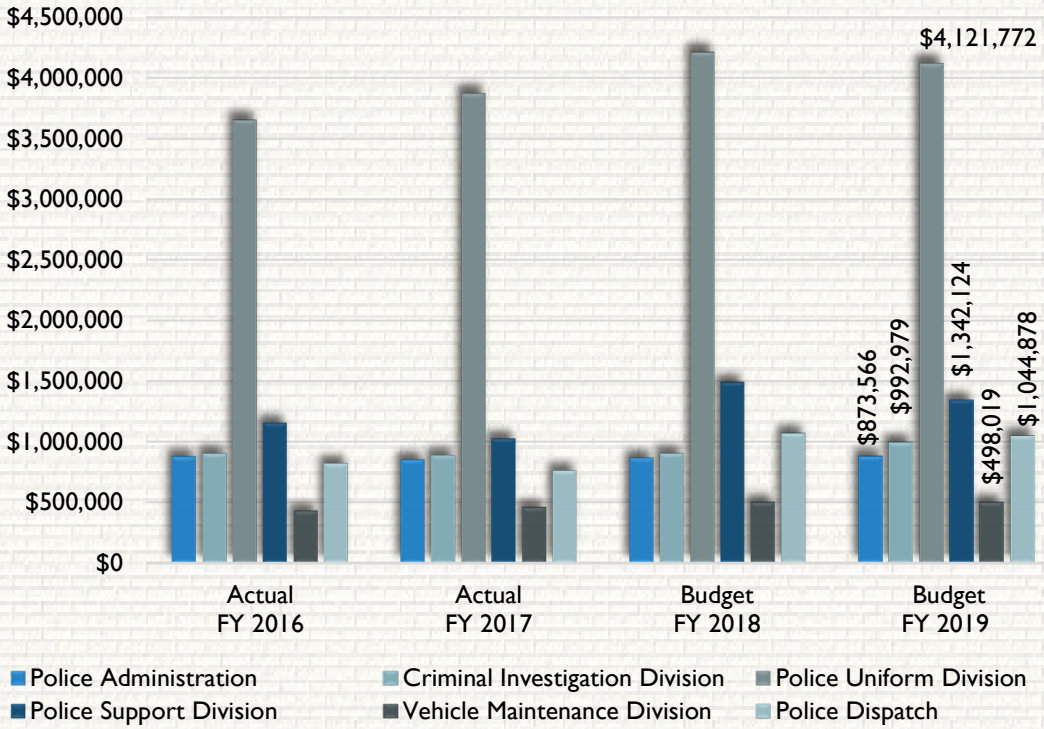
Part-time position

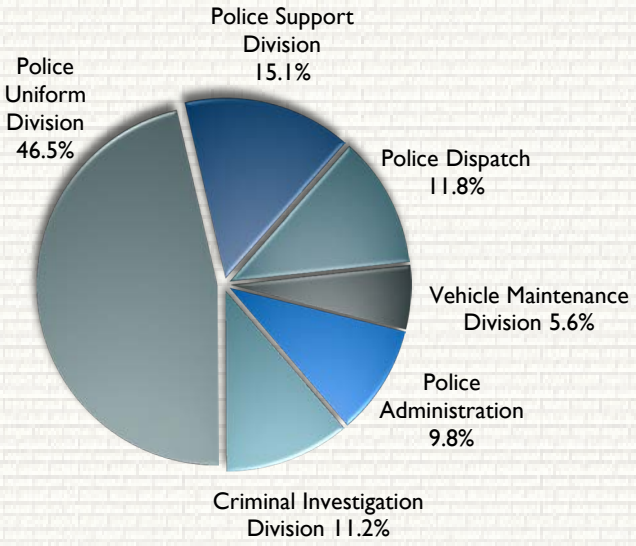




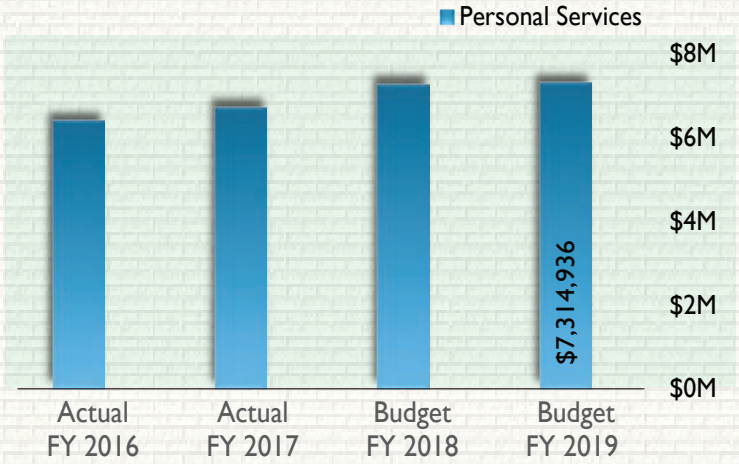
Functions	Includes the operations of Police Administration, Criminal Investigation, Police Support Services, Dispatch, Uniform, and Vehicle Maintenance
Positions	79 full time, 7 part time
Current FY 2018 Budget	$9,024,618
Adopted FY 2019 Budget	$8,873,339
Change from PY Budget	$151,279
Notable FY 2019 Budget Item	•Increase Court Solicitors budget $18,000 based on new contract •Reduced Language Translator budget $750 based on use history •Reduced postage budget $4,120 based on usage •Upgrades for training room AV equipment $15,000 and fingerprint scanning system $17,000

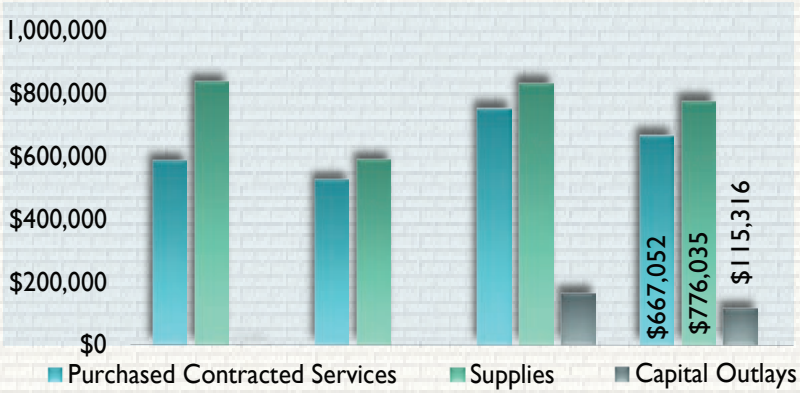
Expenditures by Function	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Police Administration	$ 871,090	$ 846,624	$ 859,837	$ 873,566	$ 13,729	1.6%
Criminal Investigation Division	899,917	884,857	900,446	992,979	92,533	10.3%
Police Uniform Division	3,655,946	3,874,316	4,213,314	4,121,772	(91,543)	-2.2%
Police Support Division	1,153,690	1,024,248	1,488,081	1,342,124	(145,957)	-9.8%
Police Dispatch	818,206	758,176	1,064,921	1,044,878	(20,043)	-1.9%
Vehicle Maintenance Division	427,278	457,109	498,019	498,019	-	0.0%
Total:	$7,826,127	$7,845,331	$9,024,618	$8,873,339	$ (151,280)	-1.7%

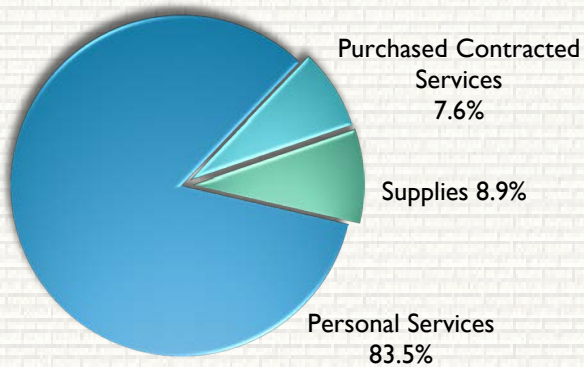




Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 6,399,782	$ 6,729,515	$ 7,274,166	$ 7,314,936	$ 40,769	0.6%
Purchased Contracted Services	586,041	525,808	752,649	667,052	(85,597)	-11.4%
Supplies	837,854	590,008	834,153	776,035	(58,118)	-7.0%
Capital Outlays	2,450	-	163,650	115,316	(48,334)	-29.5%
Total:	$ 7,826,127	$ 7,845,331	$ 9,024,618	$ 8,873,339	$ (151,280)	-1.7%







Police Administration

Mission

The Police Administration Division is committed to enhancing the quality of life for our citizens by protecting and serving our public with fairness, courtesy and respect. The department is committed to providing professional services through aggressive law enforcement, including vigorous enforcement of traffic laws and zero-tolerance to all crime, education of the public and creating partnerships with the community.

Department Description

The City of Duluth Police Administration Division is responsible for the direction and supervision of the Criminal Investigation Division, Uniform Patrol Division, Support Services Division, and Community Oriented Police Division. Police Administration strives to promote quality performance from all members of the department by providing the foundation upon which all operational decisions and organizational directives are formed. Directives include rules, regulations and standards operating policies, procedures and practices.

The Police Administration functions include:

- Preparing the departmental operating budget for review and consideration
- Monitoring and ensuring the scheduling and assigning of work, the instruction and training of employees, as well as exercising disciplinary action when necessary
- Development, implementation and enforcement of departmental rules, regulations, standard operating procedures, policies and programs
- Development and supervision of the hiring process including testing, interviews, background investigations and job offers
- Maintenance of standards to ensure statewide certification from the Georgia Association of Chiefs of Police
- The internal affairs function of investigating citizen complaints and employee grievances

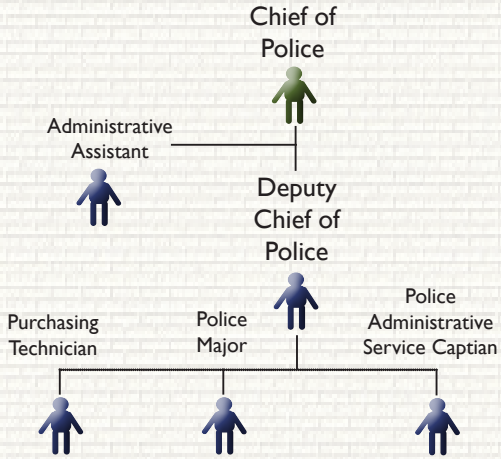
Objectives

Ongoing	Oversee and direct the training activities of all police department personnel
Ongoing	Maintain standards to ensure statewide certification from the Georgia Association of Chiefs of Police every 3 years
Ongoing	Oversee the hiring of new police department personnel, including pre-employment investigation; physical and psychological examinations

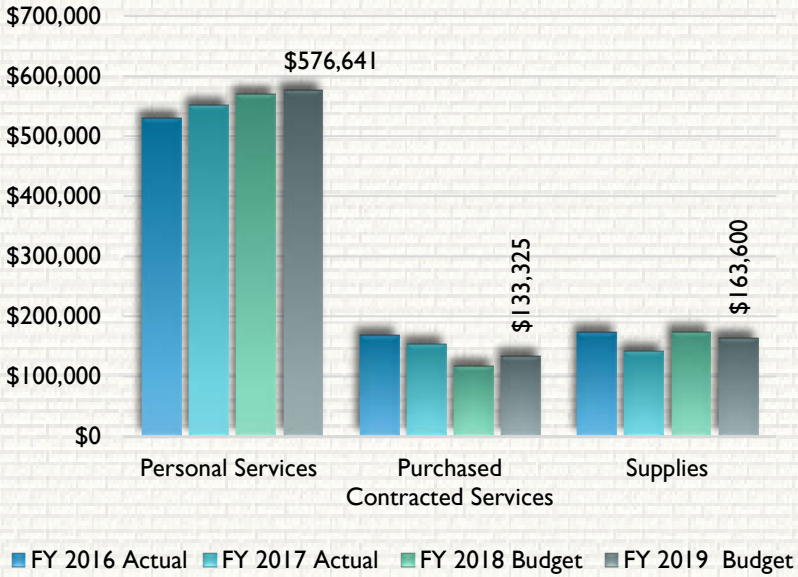
FY18-19 Implement succession plan and reorganization of police division commanders based on pending retirement of two of the top three police personnel

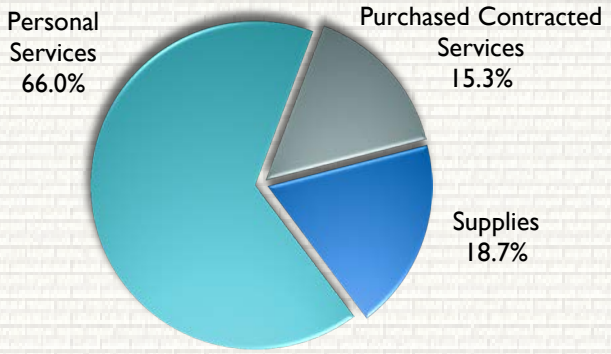


Police Administration	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Chief of Police	1		1		1	
Deputy Chief of Police	1		1		1	
Police Major	1		1		1	
Captain					1	
Administrative Assistant	1		1		1	
Purchasing Technician	1		1		1	
Total:	5	0	5	0	6	0



Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 529,820	$ 550,930	$ 570,167	$ 576,641	$ 6,474	1.1%
Purchased Contracted Services	168,074	153,416	116,170	133,325	17,155	14.8%
Supplies	173,197	142,278	173,500	163,600	(9,900)	-5.7%
Total	$ 871,090	$ 846,624	$ 859,837	$ 873,566	$ 13,729	1.6%





*budget increase due to additional funds for Court solicitors
** decreased budget for electric expenditure

Police Support Services

Mission



The Police Support Services Division is charged with providing an array of essential services that support the function and operation of other police divisions and units. To continually search for and implement technology and software to enhance the operations of the law enforcement activities of the department. The support services range from technology related, to staffing and manpower, to daily operations and recordkeeping.

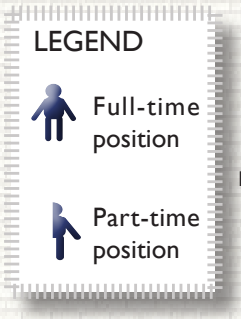
Department Description

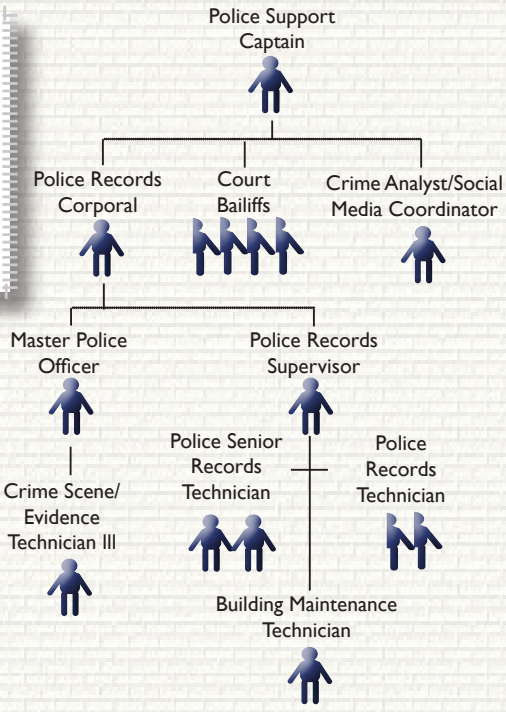
The Police Support Services Division of the City of Duluth is responsible for building maintenance, technology upgrades and maintenance, courtroom security, crime scene processing, and evidence collection and storage. This division is also charged with the supervision and direction of the Records Division and Radio/Dispatch Division. It is comprised of both sworn and non-sworn personnel who provide vital support that contributes to the smooth operation of the Department. On a daily basis members of this department are asked to deal with highly diverse groups that ranging from citizens and the public at large, to trained professionals on highly technical issues.

Objectives

Ongoing	Ensure that all open records request are responded to in accordance with State Law
Ongoing	Ensure the safety and security of all visitors and court staff during open court sessions through proper screening and monitoring
Ongoing	Follow cleaning/maintenance schedule for the Public Safety building and surrounding grounds to create a clean, attractive and comfortable environment for employees and visitors
Ongoing	Provide a continuous cycle of Integrated Virtual Reality (IVR) training to all personnel to assist in Use of Force decision making, target identification, and assistance to personnel with needed weapons training
FY 18-19	Upgrade audiovisual equipment in training room
FY 18-19	Upgrade Livescan Plus fingerprint system
FY 18-19	Upgrade Rapid ID mobile fingerprint identification software

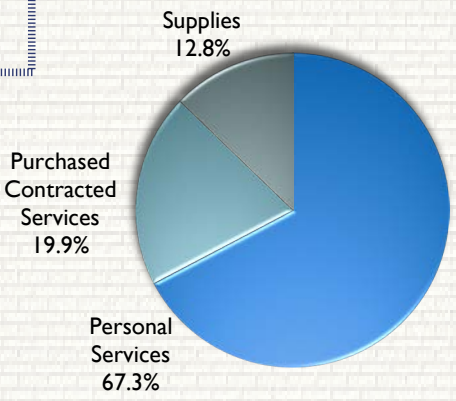
Police Support Services	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Captain	1		1		1	
Corporal	1		1		1	
Master Police Officer	1		1		1	
Police Records Supervisor	1		1		1	
Police Records Technician	1	2	1	2		2
Police Senior Records Technician	1		1		2	
Building Maintenance Technician	1		1		1	
Crime Scene/Evidence Technician II	1		1		1	
Crime Analyst/Social Media Coordinator			1		1	
Court Bailiff		4		4		4
Total Police Support Services:	8	6	9	6	9	6

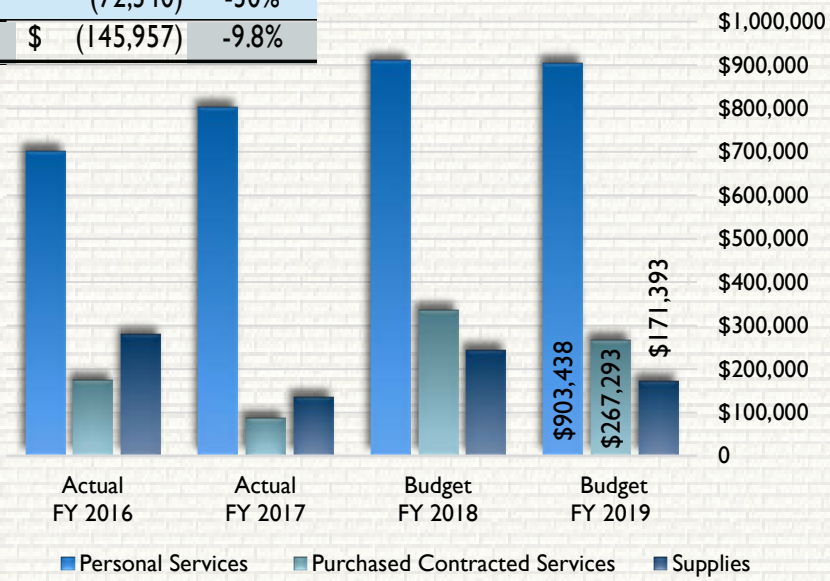




Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 701,645	$ 803,182	$ 909,811	$ 903,438	$ (6,373)	-0.7%
Purchased Contracted Services	172,989	85,711	334,537	267,293	(67,244)*	-20%
Supplies	279,056	135,355	243,733	171,393	(72,340)	-30%
Total:	$1,153,690	$ 1,024,248	$ 1,488,081	$ 1,342,124	$ (145,957)	-9.8%

*Reduced expenditure for the maintenance of Camera system expansion from FY18
**Mainly due to system upgrade in FY18





Police Uniform Division

Mission

The Police Uniform Patrol Division is charged with providing professional and courteous Police services while protecting and preserving the quality of life of citizens, businesses and motorist in the City. This is accomplished through street patrols, traffic enforcement, apprehension of criminals and responding to call for service.



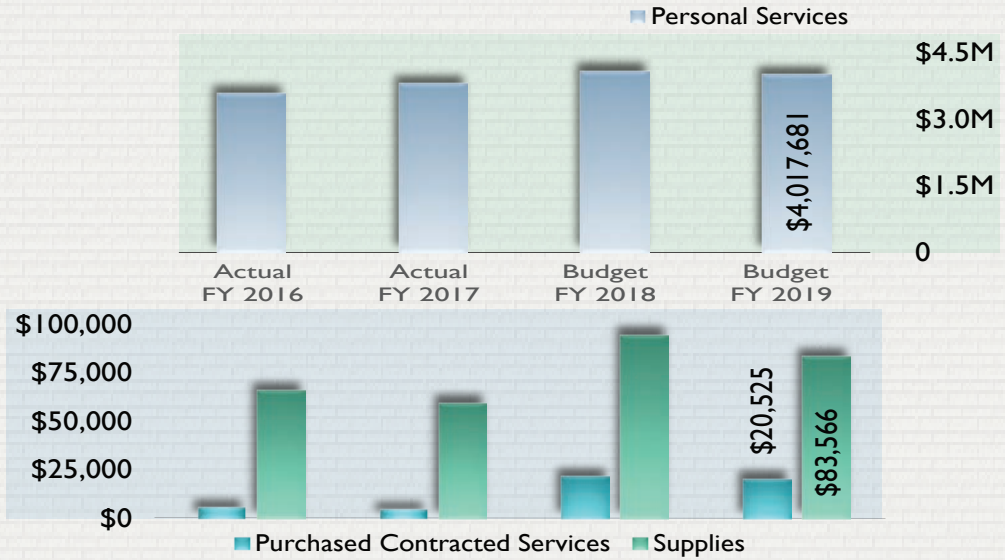
Department Description

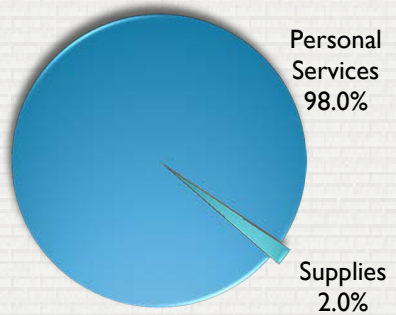
The Police Uniform Patrol Division is the largest division within the police department and is considered "the backbone" of the agency. This division patrols the City streets 24-hours a day, 7 days a week and is often the first responders and initial investigators on calls from citizens. The Uniform Patrol Division is tasked with responding to a variety of situations including traffic accidents, suspicious people or activity, domestic disputes, thefts, robberies and many other emergency and non-emergency calls. Also included in this division are the Crime Suppression Unit and the Special Operations Unit, which includes K-9, and DUI enforcement.

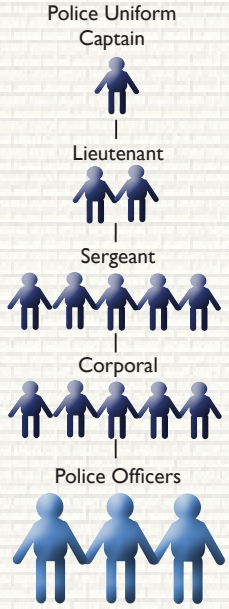
Objectives

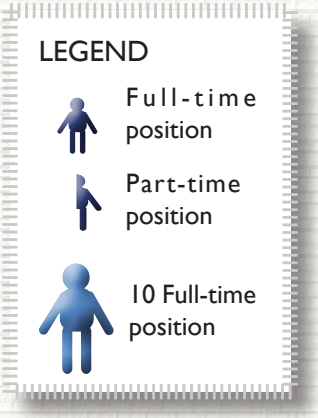
Ongoing	Require a professional work ethic and professional work product by officer engaged in routine police duties
Ongoing	Have a highly visible presence through patrols to improve the quality of life for citizens, businesses and the public
Ongoing	Prevent and deter crime through constant patrol, crime suppression and traffic enforcement
Ongoing	Ensure the safety of the public by working to apprehend criminal suspects
Ongoing	Provide assistance to investigative personnel and other divisions
FY18-19	Replace retired K-9 including identifying funding sources, assigned officer and training schedule
FY18-19	Continue to identify alternative pursuit vehicles and viable options, such as electric motorcycle, ATV and drones with night vision cameras

Police Uniform Division	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Captain	1		1		1	
Lieutenant	2		2		2	
Sergeant	5		5		5	
Corporal	5		5		5	
Patrol Officer	31		32		30	
Fleet Assistant	1					
Total:	45	0	45	0	43	0









Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 3,584,158	$ 3,810,259	$ 4,097,012	$ 4,017,681	$ (79,332)	-1.9%
Purchased Contracted Services	5,864	4,494	21,705	20,525	(1,180)	-5.4%
Supplies	65,924	59,563	94,597	83,566	(11,031)	-11.7%
Total:	$ 3,655,946	$ 3,874,316	$ 4,213,314	$ 4,121,772	$ (91,543)	-2.2%

*Mainly due to pension contribution rate change from 9 to 7%
**Reduced budget for police equipment and uniforms

Police Criminal Investigation

Mission

The Criminal Investigation Division is charged with the investigation all criminal activity that occur within the City, the prevention of crime through focused identification and enforcement techniques, and educating the public about crime prevention measures and tips.



Department Description

The Criminal Investigation Division (CID) of the City of Duluth is comprised of two units, Investigations, and Community Policing. The Investigations unit is charged with investigating all types of cases including crimes against persons, property, vice and narcotics crimes. The Community Policing unit coordinates educational programs in local schools, Neighborhood Watch programs, conducts training with residential and business groups and initiates other crime prevention related programs for the community. CID operates with the goal of identifying and apprehending offenders, recovering lost or stolen property, investigating and evaluating evidence regarding criminal activity, and assisting in the prosecution of those charges with a crime.

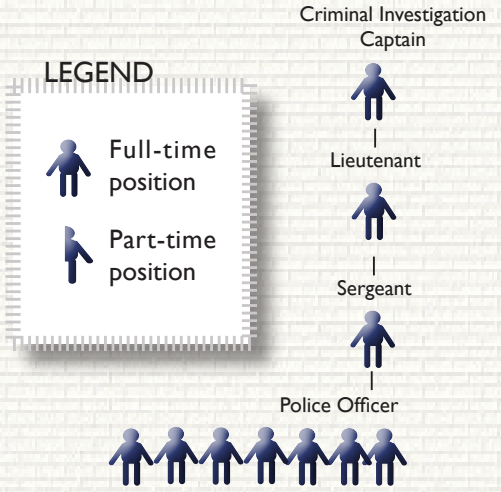
Objectives

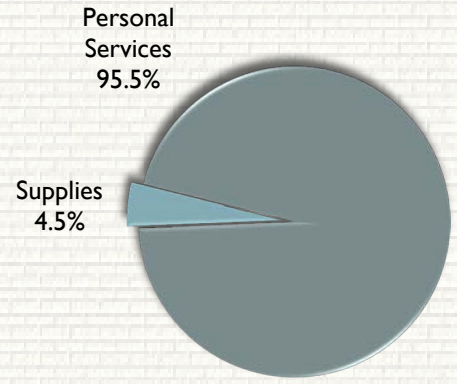
Ongoing	Continue to monitor crime statistics and trends in order to better direct the activities of the Crime Suppression Unit
Ongoing	Continue efforts through the C.O.P.S. unit to educate elementary, middle and high school students about the danger of drug, gangs, bullying and negative choices
Ongoing	Continue to assist families and children in need during the winter holiday season through Shop with a Cop program
FY 18-19	Promote and build community partnerships, communication and understanding through enhanced educational programs presented with newly formed Duluth Hispanic Police Academy and Duluth Youth Police Academy
FY 18-19	Obtain, schedule and provide advanced level training courses to newly assigned detectives
FY 18-19	Work with Gwinnett United in Drug Education (GUIDE) to conduct underage alcohol compliance checks at local retailers

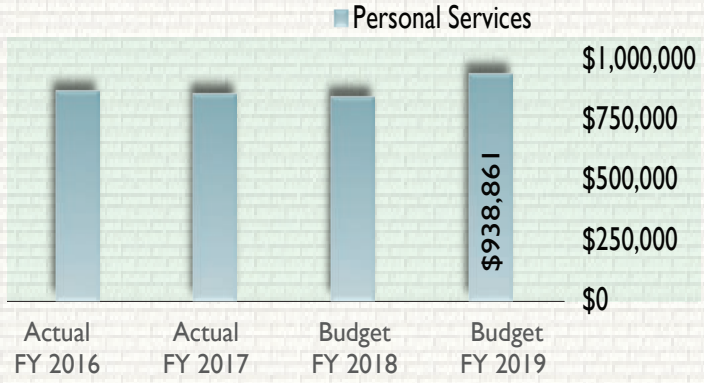
Criminal Investigation	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Captain	1		1		1	
Lieutenant					1	
Sergeant	2		2		1	
Police Officer	7		6		7	
Total:	10	0	9	0	10	0

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 865,962	$ 854,951	$ 843,421	$ 938,861	$ 95,440 *	11.3%
Purchased Contracted Services	400	860	9,790	9,790	-	0.0%
Supplies	33,554	29,046	47,235	44,328	(2,907)	-6%
Total	$ 899,917	$ 884,857	$ 900,446	$ 992,979	$ 92,533	10.3%

*added 1 full time Police Officer position and a full time Sergeant position was promoted to a lieutenant posiiton









Police Dispatch

Mission

The Police Dispatch Unit strives to serve as a vital link between the public and public safety first responders by supplying necessary and accurate information, while maintaining the highest level of professional service to all.

Department Description

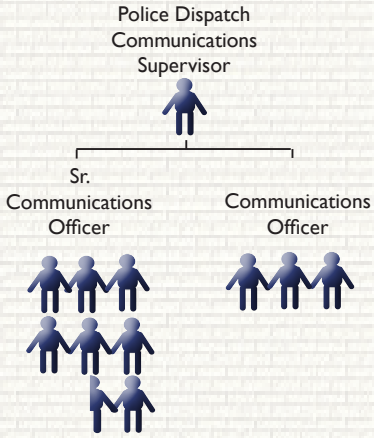
The City of Duluth Police Dispatch Unit operates 24 hours a day, seven day a week and is responsible for answering all 911 and non-emergency calls for service. Police Dispatch Unit is also responsible for monitoring the City's camera surveillance system which operates 24 hours a day also. This unit prides itself on having dedicated, highly trained personnel who are committed to providing professional and responsive communications services.

Objectives

Ongoing	Answer all emergency and non-emergency call on a professional and courteous manner
Ongoing	Dispatch all calls for service where police service is needed
FY 18-19	Improve efforts through screening and training to recruit and retain dispatch operators to fill vacant positions
FY 18-19	Train dispatch operators to use new dispatch console system that will communicate with county dispatch system.



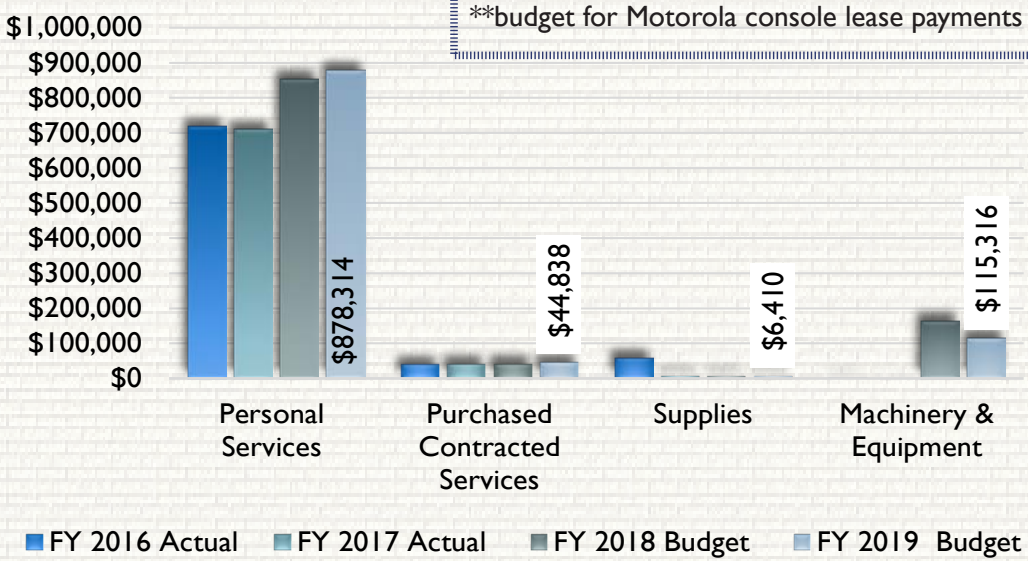
Police Dispatch	FY17 Full Time	FY17 Part-Time	FY18 Full Time	FY18 Part-Time	FY19 Full Time	FY19 Part-Time
Communication Supervisor	1		1		1	
Senior Communications Officer	8	1	8	1	7	1
Communications Officer	2		2		3	
Total:	11	1	11	1	11	1

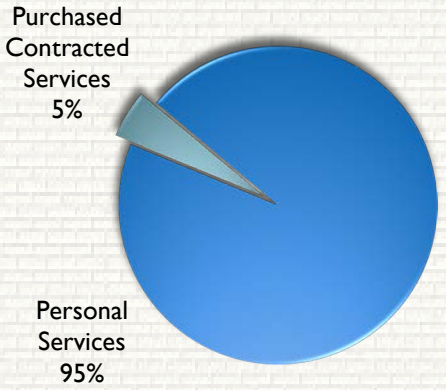


Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 718,197	$ 710,192	$ 853,755	$ 878,314	$ 24,559	2.9%
Purchased Contracted Services	39,254	40,591	40,756	44,838	4,082	10%
Supplies	58,306	7,394	6,760	6,410	(350)	-5%
Machinery & Equipment	2,450	-	163,650*	115,316	(48,334)	-30%
Total:	$ 818,206	$ 758,176	$ 1,064,921	$ 1,044,878	$ (20,043)	-1.9%

*Reflects budget for the lease payments and a downpayment for Motorola Console lease contract entered in FY18
**budget for Motorola console lease payments

LEGEND
Full-time position
Part-time position





Police Fleet Maintenance

Mission

The Police Fleet Maintenance Unit is charged with the acquisition, maintenance and repair of the department's emergency vehicles and investigating vehicle technology related equipment to assist the officers and ensure a safe community for our citizens.

Department Description

The City of Duluth Police Fleet Maintenance Unit is responsible for the purchase and additional equipment installation for all new police vehicles, along with overseeing the vehicle preventive maintenance program to ensure vehicles are inspected, maintained, and repaired on a regular basis. This unit also works with insurance carriers to file claims for vehicle accidents and damage that are insurance related. Police Fleet Maintenance handles the disposal of vehicle at the end of their useful life, either through auction or trade-in. Other duties assigned to this unit include managing the vehicle equipment leases, monitoring City wide fuel purchases and maintaining the Police Mobile Command Unit. Police Fleet Maintenance works to ensures that the department's fleet is adequately maintained to provide for safe and reliable operation for our officers and the most effective and efficient service to our citizens.

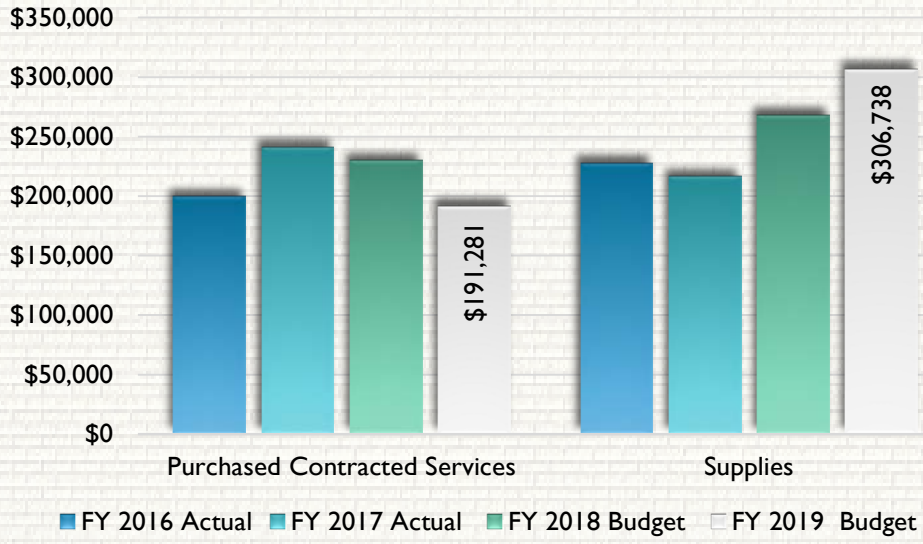
Objectives

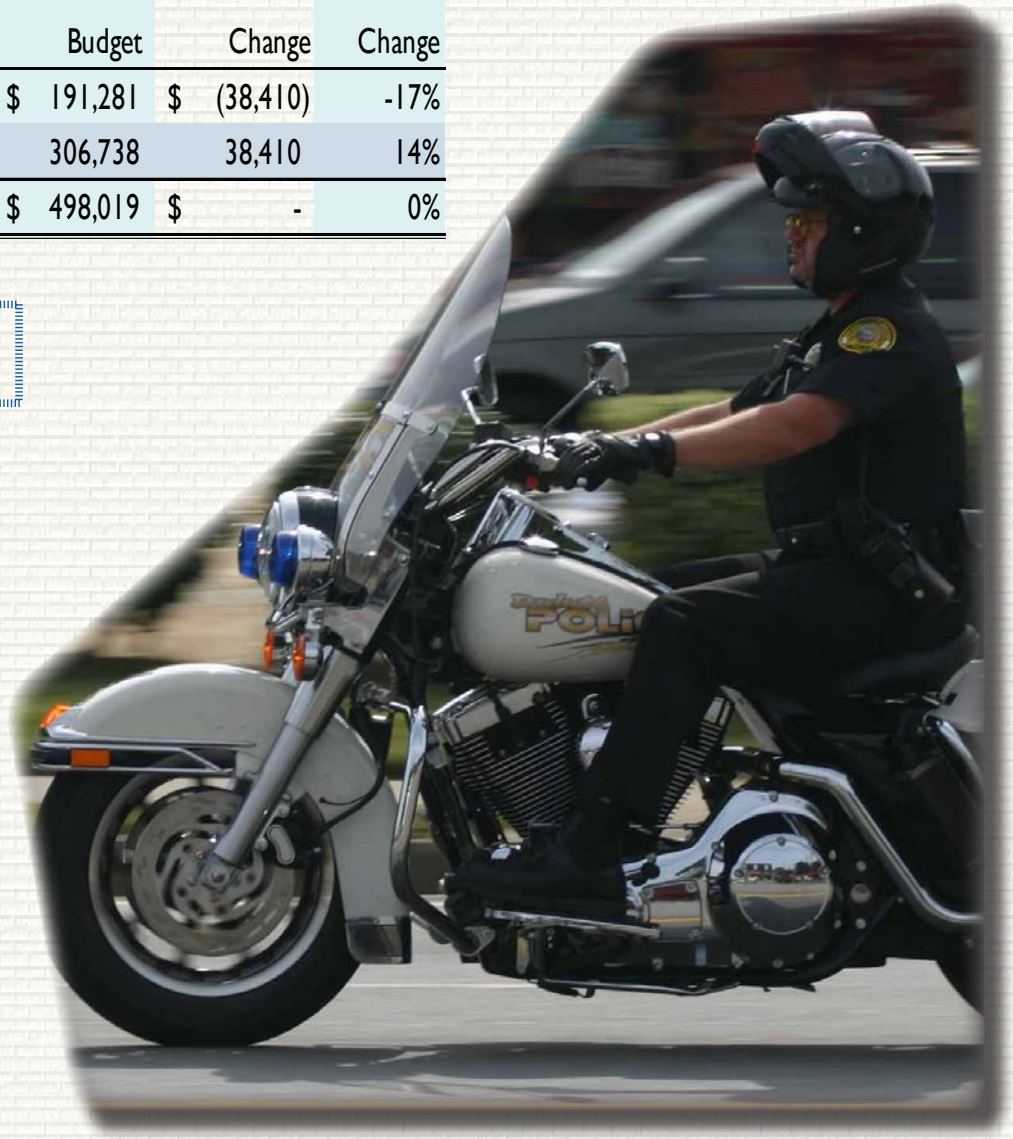
Ongoing	Ensure that all police vehicle are maintained and repaired according to manufacturer's schedule and department guidelines
Ongoing	File all incident claim report with our insurance carrier in a timely manner to limit vehicle out of service time
Ongoing	Assist all City departments in the purchase of vehicles and equipment so that it is well suited for their needs, at the best possible price
FY 18-19	Continue upgrades to the communication system in the mobile command unit to assure vehicle readiness
FY 18-19	Implement vehicle replacement schedule for police vehicles based on voter approved 6 year Special Purpose Local Option Sales Tax
FY 18-19	Work to reduce overall vehicle repair cost due to accidents through improve driver's training

VEHICLE MAINTENANCE

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Purchased Contracted Services	$ 199,460	$ 240,735	$ 229,691	$ 191,281	$ (38,410)	-17%
Supplies	227,817	216,373	268,328	306,738	38,410	14%
Total:	$ 427,278	$ 457,109	$ 498,019	$ 498,019	$ -	0%

*Reflects completion of the Motorola equipment lease contract in FY 18
**Increased buget for citywide fuel & oil expenditure



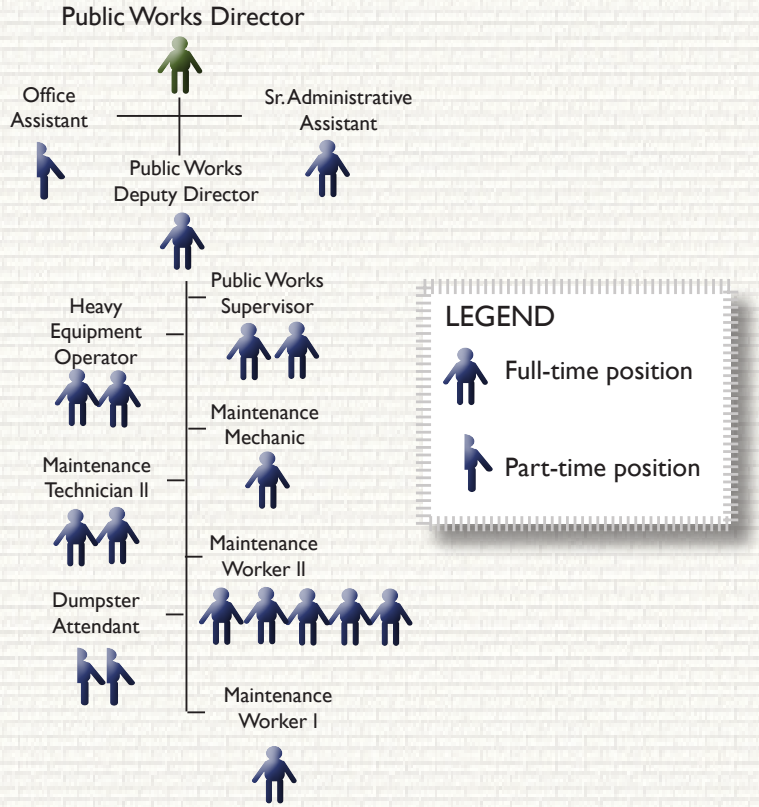


Portion of $21M General Fund Budget



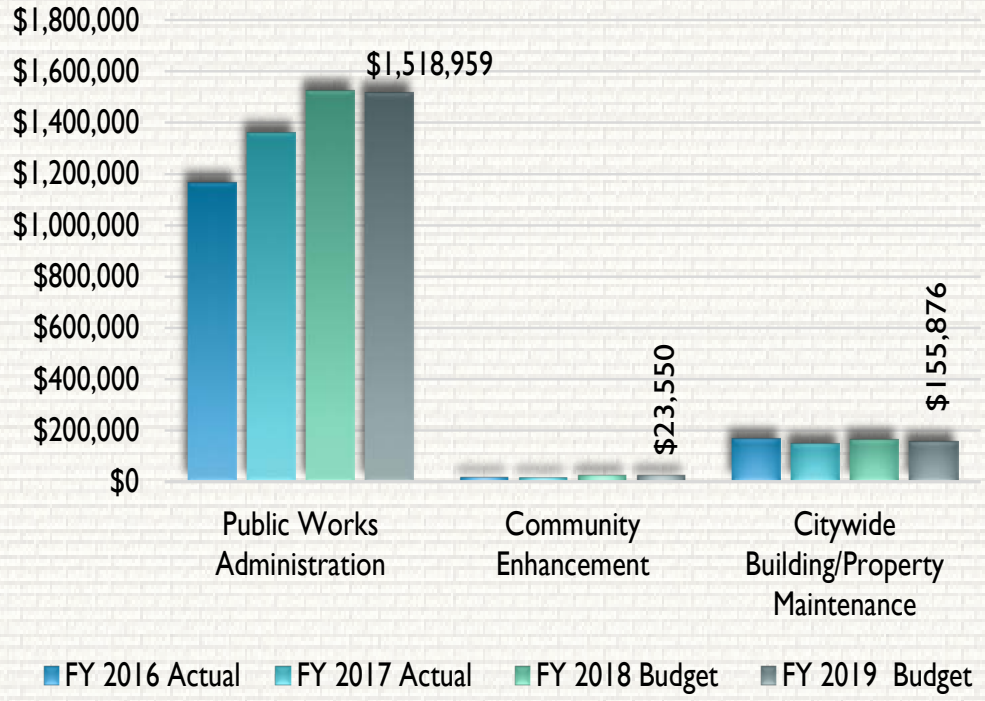


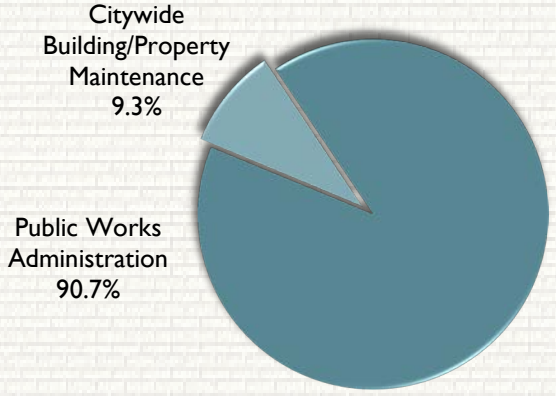
Functions	Includes the operations of Public Works Administration, Community Enhancement, and Citywide Building/Property Maintenance
Positions	16 full time and 3 part time
Current FY 2018 Budget	$1,716,564
Adopted FY 2019 Budget	$1,698,385
Change from PY Budget	$(18,179)
Notable FY 2019 Budget Item	•Completed sidewalk assessment plan reduced budget $23,750 •Reduced regulatory/street sign replacement budget $1,200 •Included funds for purchase of new utility vehicle (gator) $12,000 •Phase III renovations at Public Works complex $55,000



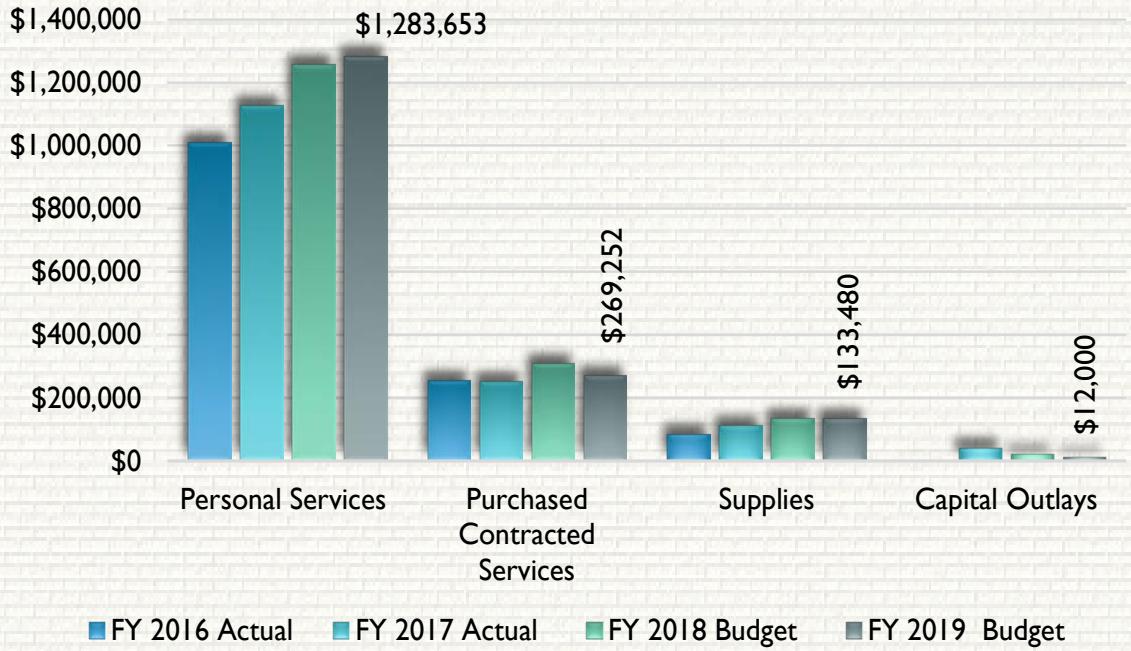
Expenditures by Function	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Public Works Administration	$ 1,167,081	$ 1,361,795	$ 1,527,116	$ 1,518,959	$ (8,157)	-0.5%
Community Enhancement	15,703	16,787	23,450	23,550	100	0.4%
Citywide Building/Property Maintenance	166,529	149,654	165,998	155,876	(10,122)	-6.1%
Total:	$ 1,349,312	$ 1,528,236	$ 1,716,564	$ 1,698,385	$ (18,179)	-1.1%

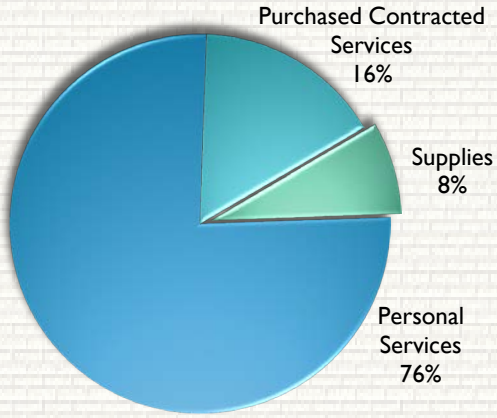






Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 1,009,556	$ 1,126,745	$ 1,255,709	$ 1,283,653	$ 27,944	2.2%
Purchased Contracted Services	255,111	250,928	308,080	269,252	(38,828)	-12.6%
Supplies	84,645	110,564	132,930	133,480	550	0.4%
Capital Outlays	-	40,000	19,845	12,000	(7,845)	-39.5%
Total:	$ 1,349,312	$ 1,528,236	$ 1,716,564	$ 1,698,385	$ (18,179)	-1.1%





Mission

The mission of the Public Works Department is to provide citizens and the public with safe, high quality, responsive service with regards to the management, development, safety and maintenance of the City's infrastructure system.



Department Description

The Duluth Public Works Department is responsible for assuring that the streets within the City are safe and maintained in a good drivable condition. These goals are accomplished through regular street maintenance and resurfacing, ensuring that all regulatory and street signs are visible and adequately maintained, and that right-of-way areas are free of debris and mowed regularly. The Public Works Department is tasked with maintaining City owned property and buildings, community enhancement, and maintenance of all non-police vehicles.

Objectives

Ongoing	Direct, supervise and coordinate the operations of the Public Works Department to ensure that responsibilities and projects are performed in the most efficient, practical and cost effective manner
Ongoing	Continue to monitor and address service requests and work orders in a timely manner to provide good customer service
Ongoing	Continue and improve maintenance of City right-of-ways, and highway medians
Ongoing	Implement Pavement Management Plan to invest in paving of roadways to improve their overall condition and provide for safer vehicle travel
Ongoing	Maintain the streetlights in good working condition to enhance the beauty of the City and to provide a safe environment for vehicles and pedestrians alike
Ongoing	Provide functional and informative signage and traffic markings on all roads in accordance with state and federal laws
Ongoing	Monitor and direct the inmate labor force from Gwinnett County Department of Corrections to augment City employees in ground maintenance, etc.
Ongoing	Manage service contracts and annual inspections for all City owned building for HVAC, elevator, back flow inspections, fire system inspections, etc.

FY 18-19 Continue Phase II renovations to the Public Works facility focusing on exterior buildings, parking lot and outside storage

FY 18-19 Work with local trash hauler to develop and implement a plan for a citywide glass recycling program, due to the local recyclers decision to no longer accept glass for recycling



	FY17		FY18		FY19	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Works Director	1		1		1	
Public Works Deputy Director	1		1		1	
Public Works Supervisor	1		2		2	
Senior Administrative Assistant	1		1		1	
Heavy Equipment Operator	1		1		2	
Maintenance Mechanic	1		1		1	
Maintenance Worker II	5		5		5	
Maintenance Worker I	3	1	2		1	
Maintenance Technician I	1		1			
Maintenance Technician II	1		1		2	
Office Assistant		1		1		1
Dumpster Attendant		2		2		2
Total Public Works:	16	4	16	3	16	3

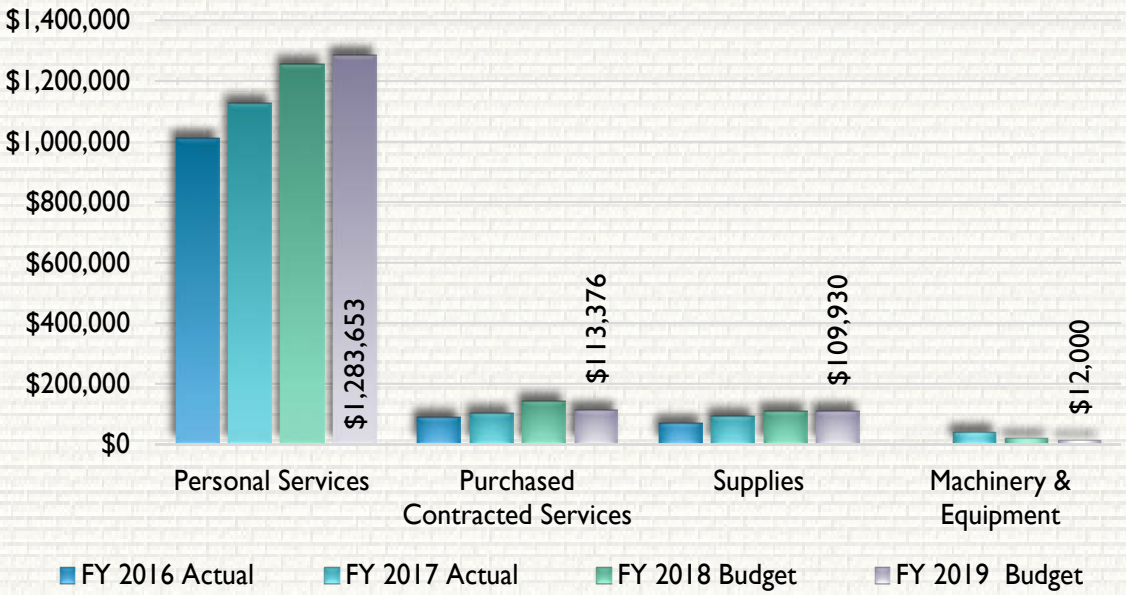


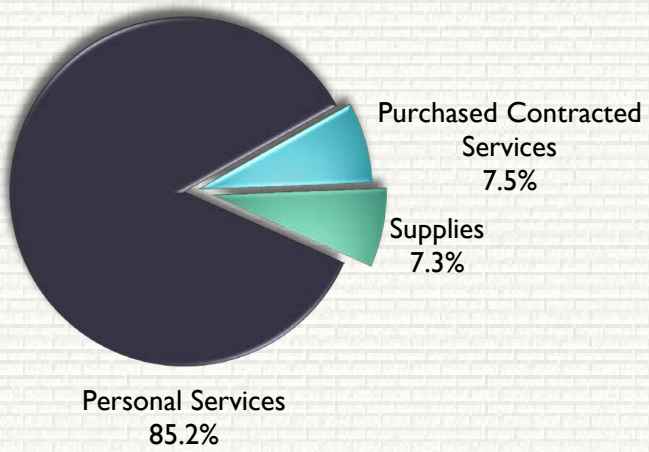


PUBLIC WORKS ADMINISTRATION

Expenditures by Category	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Personal Services	$ 1,009,556	$ 1,126,745	$ 1,255,709	$ 1,283,653	$ 27,944*	2.2%
Purchased Contracted Services	88,583	101,274	142,082	113,376	(28,706)	-20.2%
Supplies	68,942	93,777	109,480	109,930	450	0.4%
Machinery & Equipment	-	40,000	19,845	12,000	(7,845)	-39.5%
Total	$ 1,167,081	$ 1,361,795	$ 1,527,116	$ 1,518,959	$ (8,157)	-0.5%

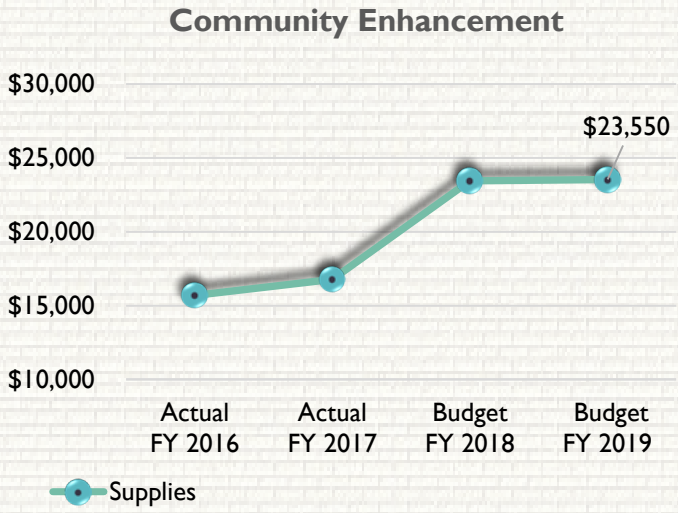
*Reflects two promoted full time positions

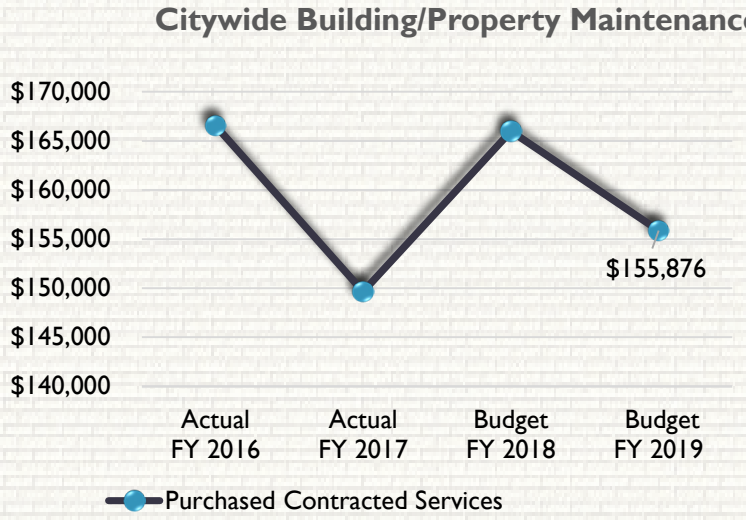




Community Enhancement	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Supplies	$ 15,703	$ 16,787	$ 23,450	$ 23,550	$ 100	0.4%
Total:	$ 15,703	$ 16,787	$ 23,450	$ 23,550	$ 100	0.4%







Citywide Building/Property Maintenance	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget	Amount Change	% Change
Purchased Contracted Services	$ 166,529	$ 149,654	$ 165,998	$ 155,876	$ (10,122)*	-6.1%
Total:	$ 166,529	$ 149,654	$ 165,998	$ 155,876	$ (10,122)	-6.1%

*Reduced budget for general repair and eliminated Festival Center HVAC repair contract : budgeted expenditure for HVAC system replacement under FY 19 Public Information dept. budget

Ten Year Financial Forecast

Preparing long-term forecast has become inevitable in order to assist the Council and staff members with making decisions on allocating the current and future year's financial resources as well as to assist in the development of a strategy for long-term sustainability. The financial forecast was developed by taking into various factors, including population growth based on government census data, historical financial and non-financial data trends, current local and national economic conditions, staff knowledge along with the assistance of a local economist for the development of the forecast models.

Revenue Assumptions

The City's General Fund revenues come from a variety of sources, but over 90% of the revenue comes from 15 major sources. For this reason, an in-depth analysis was performed on each of the major revenue sources and the other 10% were forecasted by using the Consumer Price Index projected by Cogressional Budget Office. Among the major sources are property taxes, motor vehicle taxes, franchise taxes, occupational taxes, insurance premium taxes, commercial and residential building permits, court fines, alcohol beverage taxes, recreational camps fees and garbage bag rebates. Property tax projections were based on a 3.2% historical reassessment growth from 2008 to 2017, plus new construction project factors and the current millage rate. Occupational taxes were based on recent growth of 0.73% from 2015 to 2017, plus current applications and available retail and commercial space. Due to the large historical changes in commercial and residential building permit revenue, projections were largely based on planning applications, current activity and some historical growth. Court fines and Garbage bag rebate projections are based on current trends and projected population growth rate. A variety of factors including staff knowledge, local and regional economic conditions, historical data trends and the Consumer Price Index were factors used to forecast the other revenue sources. The overall Revenue is projected to grow at an average rate of 1.2% for the 10 year forecast period and this rate reflects discontinued payment from Gwinnett county starting FY 2020 due to expiration of SDS(Service Delivery Strategy) agreement with Gwinnett county. No additional annexation is assumed for all revenue projections.

Variance between 10 Year Budget Forecasts vs. Actuals

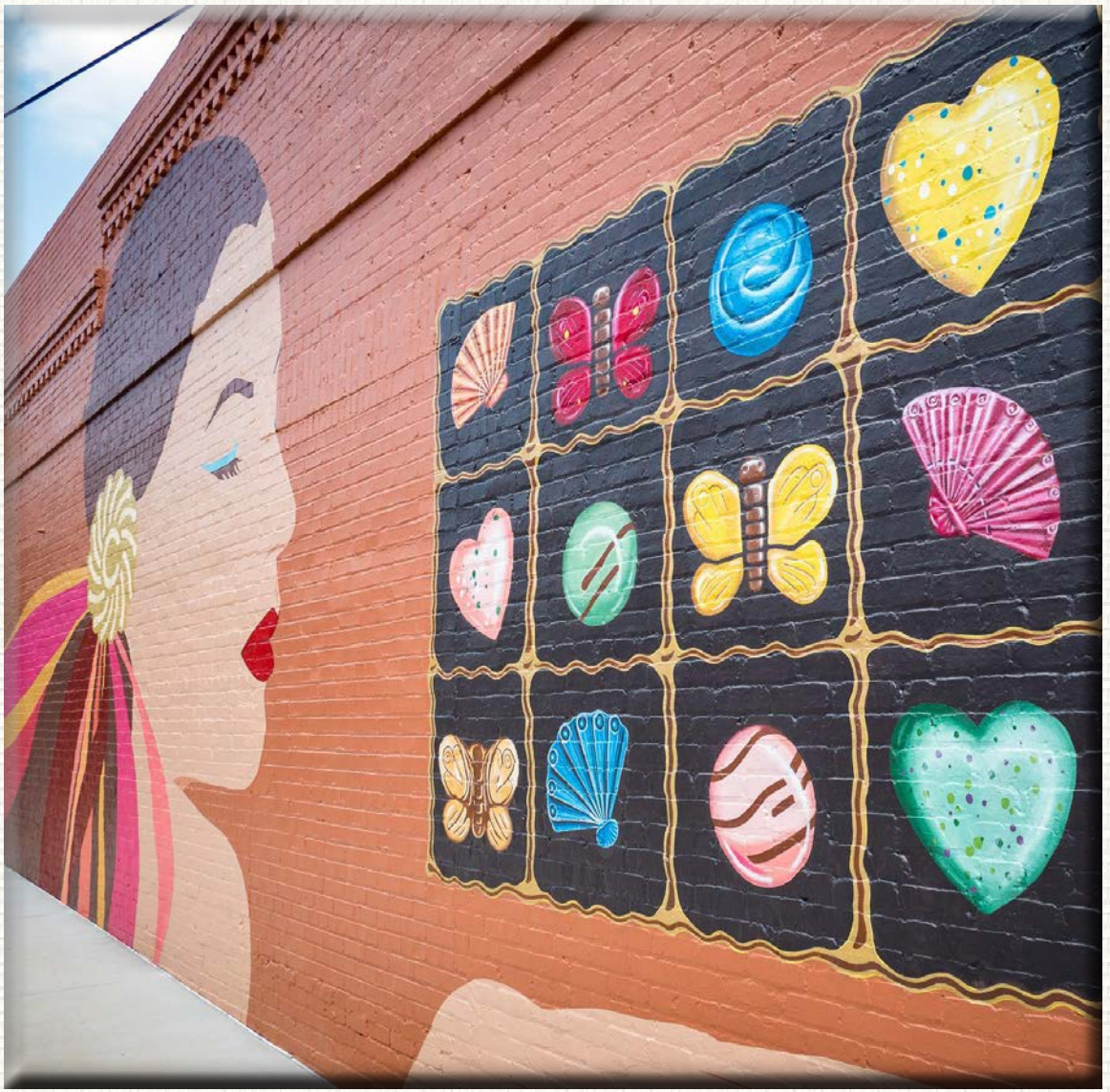
	REVENUES			EXPENDITURES		
FY 2015 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2016	18,186,016	18,144,284	-0.2%	18,803,360	19,514,346	3.8%
FY 2017	18,763,199	18,928,529	0.9%	19,325,045	19,483,768	0.8%
FY 2018 Budget	19,243,374	20,275,196	5.4%	19,991,558	19,408,451	-2.9%

	REVENUES			EXPENDITURES		
FY 2016 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2017	18,675,266	18,928,529	1.4%	19,449,893	19,483,768	0.2%
FY 2018 Budget	19,262,941	20,275,196	5.3%	20,076,455	19,408,451	-3.3%

	REVENUES			EXPENDITURES		
FY 2017 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2018 Budget	19,588,178	20,275,196	3.5%	19,584,585	19,408,451	-0.9%

Expenditure Assumptions

As with most private business and other governments, the largest expenditure for the City is employee salaries and benefits. These two categories account for over 64% of the total General Fund expenditures. Forecasting of these expenditures is based on three main components, including forecast future staffing needs, future wages increases based on annual performance reviews and future increases in health insurance and other related benefits. Future staffing needs were projected based on population projections and maintaining current staffing ratios as the population increases. The population is projected to grow from 30,516 in fiscal year 2018 to 32,327 in fiscal year 2027. Wages increases were based on current and past trends with a projected average increase of 3% during the forecast period. Insurance and retirement benefits were reviewed on an individual bases. Based on the analysis and recent changes in health insurance, it was determined that medical insurance increase by an average of 10% and other insurance benefits increase by an average of 2%. Retirement benefits are projected to continue at current funding levels over the forecast period. Other operating costs have been inflated by 2.3% in fiscal year 2019, increasing to 2.4% by fiscal year 2020 and then continuing at this percentage through the end of the forecast. Although staffing changes have been built into the forecast, they are not automatic additions, but will continue to be monitored and evaluated annually. The overall Expenditure is expected to increase at an average rate of 2.6% for the 10 year forecast period.



GENERAL FUND 10 YEAR FINANCIAL FORECAST

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenues										
Property Taxes	$ 8,203,275	$ 8,423,327	$ 8,616,029	$ 8,849,512	$ 9,162,315	$ 9,404,443	$ 9,615,313	$ 9,800,760	$ 9,972,859	$ 10,148,167
Court fines	1,945,545	2,066,416	2,084,945	2,101,373	2,115,924	2,128,800	2,140,184	2,150,242	2,159,122	2,166,959
Franchise Tax	2,051,718	2,038,780	2,045,980	2,053,479	2,069,907	2,086,466	2,103,158	2,119,983	2,136,943	2,154,039
Insurance Premium Tax	1,769,990	1,872,650	1,968,099	2,056,255	2,137,196	2,211,126	2,278,343	2,339,208	2,394,125	2,443,519
Intergovernmental Revenue *	1,384,387	1,297,115	52,429	-	-	-	-	-	-	-
Occupational Tax	1,080,701	1,088,590	1,096,536	1,104,541	1,112,604	1,119,742	1,126,925	1,134,155	1,141,430	1,148,753
Motor Vehicle Title Ad valorem	741,559	770,669	945,986	988,792	1,046,539	1,057,363	1,066,973	1,075,495	1,083,044	1,089,725
Alcohol Beverage Tax	614,033	622,015	630,102	638,293	646,591	654,996	663,511	672,137	680,875	689,726
Gwinnett Co Motor Veh Taxes	98,456	72,615	55,141	41,852	31,781	24,478	18,854	14,521	14,521	14,521
Garbage Bag Rebate	203,036	205,108	206,947	208,577	210,022	211,300	212,430	213,428	214,309	215,087
Camps	129,198	130,492	131,640	132,658	133,560	134,358	135,063	135,686	136,237	136,722
Transfer from Police Tech Func	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
Building Permits Commercial	153,393	179,446	126,166	126,166	126,166	126,166	126,166	126,166	126,166	126,166
Building Permits Residential	205,887	338,976	182,106	106,473	128,975	128,975	94,743	94,743	94,743	94,743
Other Revenue Sources	1,609,019	1,539,440	1,591,001	1,626,303	1,662,372	1,699,236	1,736,925	1,775,464	1,814,882	1,855,206
Total Revenues	$ 20,275,196	$ 20,730,639	$ 19,818,108	$ 20,119,275	$ 20,668,951	$ 21,072,450	$ 21,403,587	$ 21,736,989	$ 22,054,257	$ 22,368,332

* Reflects expiration of SDS(Service Delivery Strategy) agreement with Gwinnett county.

Expenditures										
Salaries & Wages	$ 8,980,106	$ 9,246,583	$ 9,565,476	$ 9,894,469	$ 10,234,971	$ 10,586,271	$ 10,950,023	$ 11,325,938	$ 11,714,497	$ 12,116,247
Employee Benefits	3,319,452	3,421,548	3,641,432	3,880,376	4,139,579	4,421,008	4,829,934	5,165,336	5,529,583	5,925,585
Prof, Tech, Maint Services	823,255	810,227	821,561	841,764	861,626	880,480	901,043	922,167	943,124	964,855
Repairs & Maintenance	619,325	597,036	633,039	597,045	663,727	606,257	666,092	639,092	646,506	642,120
Equipment Rental/Leases	190,079	194,451	199,117	203,896	208,790	213,801	218,932	224,186	229,567	235,076
Property Liability Insurance	351,441	359,309	367,708	376,308	385,115	394,133	403,368	412,824	422,508	432,423
Purchased Services	678,818	802,685	821,949	841,676	861,876	882,561	903,743	925,433	947,643	970,386
Travel & Training	116,353	119,029	121,886	124,811	127,807	130,874	134,015	137,232	140,525	143,898
Supplies	237,084	223,975	232,309	234,813	243,520	246,293	255,276	258,330	267,602	277,097
Utilities & Fuel	1,006,478	1,029,627	1,054,338	1,079,642	1,105,554	1,132,087	1,159,257	1,187,079	1,215,569	1,244,743
Computers/Equip/Vehicles	363,478	372,015	315,832	301,057	308,283	338,036	346,149	354,457	337,174	345,266
Advertising/Promotions	395,174	409,204	419,025	429,081	439,379	449,925	460,723	471,780	483,103	494,697
Other Expenditures	125,691	91,056	93,241	95,479	97,770	100,117	102,519	104,980	107,499	110,079
Operating Transfers Out	2,201,716	2,151,275	2,208,772	2,212,113	1,546,251	1,551,974	1,552,020	531,449	535,292	539,262
Total Expenditures	$ 19,408,451	$ 19,828,019	$ 20,495,686	$ 21,112,532	$ 21,224,248	$ 21,933,818	$ 22,883,094	$ 22,660,284	$ 23,520,192	$ 24,441,735
Change in Fund Balance	$ 866,745	$ 902,620	$ (677,578)	$ (993,256)	$ (555,297)	$ (861,367)	$ (1,479,506)	$ (923,295)	$ (1,465,935)	$ (2,073,403)
Beginning Fund Balance	10,479,009	11,345,754	12,248,373	11,570,796	10,577,539	10,022,242	9,160,875	7,681,368	6,758,073	5,292,138
Ending Fund Balance	$ 11,345,754	$ 12,248,373	$ 11,570,796	$ 10,577,539	$ 10,022,242	$ 9,160,875	$ 7,681,368	$ 6,758,073	$ 5,292,138	$ 3,218,735

Population to Employee Ratio

		Projections									
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Population		30,516	30,827	31,104	31,349	31,566	31,758	31,928	32,078	32,210	32,327
Employees											
Departments:	Range:										
City Managers Office		2	2	2	2	2	2	2	2	2	2
Employee per 1,000 population	.05 to .10	0.07	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06
City Clerk		18.5	18.5	18.5	19	19	19.5	19.5	19.5	19.5	19.5
Employee per 1,000 population	.55 to .65	0.61	0.60	0.59	0.61	0.60	0.61	0.61	0.61	0.61	0.60
Municipal Court		9	9	9	9	9	9	9	9	9.5	9.5
Employee per 1,000 population	.29 to .35	0.29	0.29	0.29	0.29	0.29	0.28	0.28	0.28	0.29	0.29
Police-total		82.5	82.5	83.5	84	85	85	86	86	87	87
Employee per 1,000 population	2.55 to 2.95	2.70	2.68	2.68	2.68	2.69	2.68	2.69	2.68	2.70	2.69
Public Works		17.5	17.5	17.5	18	18	18	18	18.5	18.5	18.5
Employee per 1,000 population	.53 to .63	0.57	0.57	0.56	0.57	0.57	0.57	0.56	0.58	0.57	0.57
Cultural Recreation		16	16	16	16.5	16.5	16.5	16.5	16.5	16.5	17
Employee per 1,000 population	.50 to .70	0.52	0.52	0.51	0.53	0.52	0.52	0.52	0.51	0.51	0.53
Community Development		14.5	15.5	15.5	15.5	15.5	15.5	15.5	15.5	15.5	15.5
Employee per 1,000 population	.40 to .50	0.48	0.50	0.50	0.49	0.49	0.49	0.49	0.48	0.48	0.48
Total Employees		160	161	162	164	165	165.5	166.5	167	168.5	169
Employee per 1,000 population		5.24	5.22	5.21	5.23	5.23	5.21	5.21	5.21	5.23	5.23
Population change per year		350	311	276	245	217	192	170	150	132	117
Employee change per year		-2	1	1	2	1	0.5	1	0.5	1.5	0.5

Operating Impacts by Capital Projects

PROJECT	FUND	OPERATING IMPACTS
Transportation and Infrastructure Improvements (ST-32)	320025	No additional operating costs are associated with this project. With the focus on street preservation, potential savings could occur due to longer lives of the City's streets.
SR 120 Realignment (CD-46)	320013	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.
Hospital Connector Road/George Rogers Avenue (CD-47)	390003	Normal City maintenance of street, sidewalk, and curb & gutter will be required. Minimal impact. Additional maintenance cost may be incurred once landscaping is complete.
Davenport Road Improvements (CD-55)	390003	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.
Buford Highway Medians (CD-60)	340002	Landscaping installed within the Buford Highway medians will require ongoing maintenance costs.
The Block (CD-64)	320030	Additional operating costs can be expected for the upkeep of the hardscape and landscape.
Pleasant Hill/Buford Highway Intersection (CD-65)	320034	Maintenance of landscaping installed within the interchange will require ongoing utility and landscaped maintenance costs.
Abbotts Bridge Road Improvements (CD-66)	320032	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.
Western Gwinnett Bikeway Phase III (CD-67)	320033	Maintenance costs will be approximately $1,000 annually, to be budgeted by the Department of Public Works.
Downtown Detention Facility (CD-68)	350005	Maintenance costs will be approximately $2,500 annually, to be budgeted in the Stormwater Utility Fund.
Main Street Multi-Use Trail (CD-71)	320036	Minimal landscape maintenance of the trail will required.
Rogers Bridge - Main St. Intersectiom Improv (CD-72)	320037	Electric cost for the operation of the traffic lights

Operating Impacts by Capital Projects

PROJECT	FUND	OPERATING IMPACTS
Pine Needle Drive Improvements (CD-73)	320038	Normal operating cost for street maintenance already included in the current budget.
Bunten Road Sidewalks (CD-74)	320039	Normal maintenance already included in the operating budget.
Willbrooke Trail (CD-75)	320040	Landscape maintenance and lighting cost will need to be added to the operating budget.
Scott Hudgens Park (PK-27)	320012	An increase in park supplies, utilities and maintenance costs can be expected for the new restroom facility. A minimal increase in maintenance costs for the improved parking will be needed.
Rogers Bridge Park (PK-33)	320026	Additional utilities and maintenance cast for Dog Park and Canoe Launch included in budget. Additiona utilities and supplies for restroom will be required. No additional cost for bridge rehabilitation.
Bunten Road Facility (PK-35)	320028	Overall heating and cooling cost are expected to decrease by about 8% due to efficiency of the new HVAC system.
Park Improvements (PK-36)	320031	No additional operating costs are associated with this project. The upgrades to the park infrastructure may reduce operating costs.
SPLOST Vehicles (PD-20)	320027	Additional vehicle insurance and maintenance costs will be required for new vehicles that are not replacing existing vehicles. However, a reduction in costs associated with maintaining older/higher mileage vehicles can be anticipated with the replacement of exiting vehicles.
Police Capital Projects (PD-21)	320029	Software support contract and camera replacement estimated to be $150,000 annually once system is fully installed.
Water/Sewer Improvements on Buford Highway (CD-62)	320022	No additional operating costs are associated with this project.
City Hall Building (CA-05)	320011	Normal quarterly maintenance of a HVAC unit, already included in the operating budget.
Downtown Parking (CA-24)	320019	A minimal increase in maintenance costs can be expected.
Downtown Parking Facility (CA-25)	320035	The City will be responsible for landscaping maintenance of the area, along with maintenance of its share of the parking deck and insurance.

Summary of Operating Impacts by Capital Projects
Five-Year Planning

Transportation	Fund	FY19	FY20	FY21	FY22	FY23	Total
Transportation and Infrastructure Improvements (ST-32)	320025	$ -	$ -	$ -	$ -	$ -	$ -
SR 120 Realignment (CD-46)	320013	-	1,150	1,150	1,150	1,150	$ 4,600
Hospital Connector Road/George Rogers Avenue (CD-47)	390003	-	1,100	1,100	1,100	1,100	$ 4,400
Davenport Road improvements (CD-55)	390003	-	-	-	-	550	$ 550
Buford Highway Medians (CD-60)	340002	-	2,500	2,500	2,500	2,500	$ 10,000
The Block (CD-64)	320030	9,500	9,500	10,000	10,000	10,250	$ 49,250
Pleasant Hill/Buford Highway Intersection (CD-65)	320034	-	15,000	15,000	16,000	16,000	$ 62,000
Abbotts Bridge Road Improvements (CD-66)	320032	-	-	600	600	1,200	$ 2,400
Western Gwinnett Bikeway Phase III (CD-67)	320033	-	-	1,000	1,000	1,000	$ 3,000
Downtown Detention Facility (CD-68)	350005	-	2,500	2,500	2,500	2,500	$ 10,000
Main Street Multi-Use Trail (CD-71)	320036	$200	$200	$200	$200	$200	$ 1,000
Rogers Bridge - Main St Intersection Improv (CD-72)	320037	$150	$300	$300	$300	$300	$ 1,350
Pine Needle Drive Improvements (CD-73)	320038	$0	$0	$0	$0	$0	$ -
Bunten Road Sidewalks (CD-74)	320039	$0	$0	$0	$0	$850	$ 850
Willbrooke Trail (CD-75)	320040	$0	$750	$1,800	$1,800	$1,800	$ 6,150
		$ 9,850	$ 33,000	$ 36,150	$ 37,150	$ 39,400	$ 155,550
Recreation Facilities		**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**Total**
Scott Hudgens Park (PK-27)	320012	$ 600	$ 600	$ 600	$ 3,100	$ 3,100	$ 8,000
Rogers Bridge Park (PK-33)	320026	5,000	5,000	5,000	5,000	7,500	$ 27,500
Bunten Road Facility (PK-35)	320028	($1,500)	$ (2,000)	$ (2,000)	$ (2,000)	$ (2,000)	$ (9,500)
Park Improvements (PK-36)	320031	$0	$0	$0	$0	$0	$ -
		$ 4,100	$ 3,600	$ 3,600	$ 6,100	$ 8,600	$ 26,000
Public Safety		**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**Total**
SPLOST Vehicles (PD-20)	320027	$ -	$ -	$ -	$ -	$ -	$ -
Police Capital Projects (PD-21)	320029	-	50,000	90,000	130,000	150,000	$ 420,000
		$ -	$ 50,000	$ 90,000	$ 130,000	$ 150,000	$ 420,000
Sewer		**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**Total**
Water/Sewer Improvements on Buford Highway (CD-62)	320022	$ -	$ -	$ -	$ -	$ -	$ -
Administrative Facilities		**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**Total**
City Hall Building (CA-05)	320011	$ -	$ -	$ -	$ -	$ -	$ -
Parking Facilities		**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**Total**
Downtown Parking (CA-24)	320019	$ 550	$ 800	$ 800	$ 800	$ 800	$ 3,750
Downtown Parking Facility (CA-25)	320035	$0	$1,750	$10,500	$10,500	$10,500	$33,250
		$ 550	$ 2,550	$ 11,300	$ 11,300	$ 11,300	$ 37,000
Total Projected Operating Impacts of Capital Projects		**$ 14,500**	**$ 89,150**	**$ 141,050**	**$ 184,550**	**$ 209,300**	**$ 638,550**

City of Duluth
Your Live - Work - Play Community

III. OTHER FUNDS

Special Revenue Funds
Enterprise Funds
Internal Service Funds
Trust & Agency Funds
Component Units
Capital Improvements

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditure for specific purposes. For Duluth these include the Greenspace, Landscaping/Tree, Sidewalk, Public Art, Federal Drug, State Drug, Rental Vehicle Tax, Police Technology, Mounted Patrol and COPS Fundraiser.

Greenspace Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund 206 - Greenspace Program					
EXPENSE					
partment **6220 - Greenspace Programs, Park Areas**					
206-6220-522149	Landscaping	$ 59,467	$ -	$ -	$ -
Department **6220 - Greenspace Programs, Park Areas** Totals		59,467	-	-	-
EXPENSE TOTALS		59,467	-	-	-
REVENUE TOTALS		-	-	-	-
EXPENSE TOTALS		59,467	-	-	-
Fund **206 - Greenspace Program** Totals		$ (59,467)	$ -	$ -	$ -

Landscaping/Tree Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund 207 - Landscaping/Tree Fund					
EXPENSE					
4226 - Landscaping/Tree Bund, Other Maintenance					
207-4226-522149	Landscaping	$ 3,779	$ -	$ -	$ -
ment **4226 - Landscaping/Tree Bund, Other Maintenance** Totals		3,779	-	-	-
EXPENSE TOTALS		3,779	-	-	-
REVENUE TOTALS		-	-	-	-
EXPENSE TOTALS		3,779	-	-	-
Fund **207 - Landscaping/Tree Fund** Totals		$ (3,779)	$ -	$ -	$ -

City of Duluth

Sidewalk Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **208 - Sidewalk Fund**					
EXPENSE					
Department **4224 - Sidewalks & Crosswalks**					
208-4224-541400	Infrastructure	$ -	$ -	$ 8,000	$ 8,000
Department **4224 - Sidewalks & Crosswalks** Totals		-	-	8,000	8,000
EXPENSE TOTALS		-	-	8,000	8,000
REVENUE TOTALS		-	-	-	-
EXPENSE TOTALS		-	-	8,000	8,000
Fund **208 - Sidewalk Fund** Totals		$ -	$ -	$ (8,000)	$ (8,000)







City of Duluth

Public Art Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **209 - Public Art**					
REVENUE					
209-334351	ARC State Grant	$ -	$ -	$ 1,000	$ -
209-371005	Donations	-	112,405	23,000	20,000
209-391210	Transfer From Fund 100	9,000	-	-	-
REVENUE TOTALS		9,000	112,405	24,000	20,000
EXPENSE					
Department **6170 - Spectator Recreation**					
209-6170-521300	Technical Services	9,000	19,461	1,000	1,000
209-6170-522210	General Repairs	-	-	8,000	5,000
209-6170-522320	Equipment Rental	-	605	-	500
209-6170-523301	Advertising/Promotions	-	340	1,500	1,500
209-6170-531104	Supplies	-	60	-	500
209-6170-541200	Site Improvements	-	22,000	30,000	30,000
Department **6170 - Spectator Recreation** Totals		9,000	42,465	40,500	38,500
EXPENSE TOTALS		9,000	42,465	40,500	38,500
REVENUE TOTALS		9,000	112,405	24,000	20,000
EXPENSE TOTALS		9,000	42,465	40,500	38,500
Fund **209 - Public Art** Totals		$ -	$ 69,940	$ (16,500)	$ (18,500)



City of Duluth

Federal Drug Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund 210 - Police Federal Drug Fund					
EXPENSE					
Department 3210 - Police Administration					
210-3210-531603	Police Equipment	$ -	$ -	$ 727	$ 727
Department 3210 - Police Administration Totals		-	-	727	727
EXPENSE TOTALS		-	-	727	727
REVENUE TOTALS		-	-	-	-
EXPENSE TOTALS		-	-	727	727
Fund 210 - Police Federal Drug Fund Totals		$ -	$ -	$ (727)	$ (727)

City of Duluth

State Drug Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **211 - Police State Drug Fund**					
REVENUE					
211-351360	Sale of Confiscated Property	$ 48,725	$ 150	$ 5,000	$ 12,000
211-361000	Interest Income - Checking	0	0	1	-
REVENUE TOTALS		48,725	150	5,001	12,000
EXPENSE					
Department **3210 - Police Administration**					
211-3210-531603	Police Equipment	3,619	36,510	22,336	34,160
211-3210-571000	Intergovernmental Expenditures	475	-	955	-
211-3210-611000	Transfer to Fund 100	5,578	4,643	7,942	5,063
Department **3210 - Police Administration** Totals		9,672	41,153	31,233	39,223
EXPENSE TOTALS		9,672	41,153	31,233	39,223
REVENUE TOTALS		48,725	150	5,001	12,000
EXPENSE TOTALS		9,672	41,153	31,233	39,223
Fund **211 - Police State Drug Fund** Totals		$ 39,053	$ (41,003)	$ (26,232)	$ (27,223)

City of Duluth

Rental Vehicle Tax Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **280 - Rental Motor Vehicle Tax Fund**					
REVENUE					
280-314400	Excise Tax Rental Motor Veh	$ 49,547	$ 53,909	$ 51,600	$ 48,060
280-371005	Donations	60,000	-	-	-
280-383005	Insurance Claims Reimbursements	3,025	-	-	-
REVENUE TOTALS		112,572	53,909	51,600	48,060
EXPENSE					
Department **7550 - Downtown Development**					
280-7550-531103	Signs/Banners	97,902	-	-	-
Department **7550 - Downtown Development** Totals		97,902	-	-	-
Department **9000 - Other Financing Uses**					
280-9000-611042	Transfer to Fund 700 DDA	50,000	50,000	50,000	50,000
Department **9000 - Other Financing Uses** Totals		50,000	50,000	50,000	50,000
EXPENSE TOTALS		147,902	50,000	50,000	50,000
REVENUE TOTALS		112,572	53,909	51,600	48,060
EXPENSE TOTALS		147,902	50,000	50,000	50,000
Fund **280 - Rental Motor Vehicle Tax Fund** Totals		$ (35,331)	$ 3,909	$ 1,600	$ (1,940)

City of Duluth

Police Technology Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **281 - Police Technology Fund**					
REVENUE					
281-391276	Transfer from Fund 745	$ 93,338	$ 78,573	$ 110,000	$ 110,000
REVENUE TOTALS		93,338	78,573	110,000	110,000
EXPENSE					
Department **9000 - Other Financing Uses**					
281-9000-611000	Transfer to Fund 100	112,000	85,000	90,000	100,000
Department **9000 - Other Financing Uses** Totals		112,000	85,000	90,000	100,000
EXPENSE TOTALS		112,000	85,000	90,000	100,000
REVENUE TOTALS		93,338	78,573	110,000	110,000
EXPENSE TOTALS		112,000	85,000	90,000	100,000
Fund **281 - Police Technology Fund** Totals		$ (18,662)	$ (6,427)	$ 20,000	$ 10,000

City of Duluth

COPS Fundraiser Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **581 - COPS Fundraiser/Donations**					
REVENUE					
581-371005	Donations	$ 2,550	$ 4,700	$ 4,100	$ 5,000
581-391274	Transfer frm Fd 580 Mount Patrol	-	2,996	-	-
REVENUE TOTALS		2,550	7,696	4,100	5,000
EXPENSE					
Department **3210 - Police Administration**					
581-3210-531104	Supplies	-	1,990	3,000	3,000
581-3210-531603	Police Equipment	-	-	43,560	46,508
Department **3210 - Police Administration** Totals		-	1,990	46,560	49,508
Department **3225 - Youth Investigation & Control**					
581-3225-531104	Supplies	2,126	3,071	7,226	3,000
Department **3225 - Youth Investigation & Control** Totals		2,126	3,071	7,226	3,000
EXPENSE TOTALS		2,126	5,061	53,786	52,508
REVENUE TOTALS		2,550	7,696	4,100	5,000
EXPENSE TOTALS		2,126	5,061	53,786	52,508
Fund **581 - COPS Fundraiser/Donations** Totals		$ 424	$ 2,636	$ (49,686)	$ (47,508)

Enterprise Funds are used to report the activity of funds that are supported by fees and contributions for outside users or supporters. Duluth has a single enterprise fund, Stormwater Utility.

City of Duluth

Stormwater Utility Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **506 - Stormwater Utility**					
REVENUE					
506-319100	Interest on Delinquent Taxes/Fees	$ 5,251	$ 3,213	$ 2,100	$ 2,200
506-319101	Tax/Fee Penalty	2,944	5,860	4,200	4,800
506-338100	Intergovernmental Revenue	100,000	-	-	-
506-344261	Stormwater Utility Charges - 2011	620	-	-	1
506-344262	Stormwater Utility Charges - 2012	-	-	-	1
506-344263	Stormwater Utility Charges - 2013	(22)	56	-	10
506-344264	Stormwater Utility Charges - 2014	(977)	(46)	-	30
506-344265	Stormwater Utility Charges 2015	782,250	148	-	50
506-344266	Stormwater Utility Charges 2016	-	846,719	-	80
506-344267	Stormwater Utility Charges 2017	-	-	860,000	18,000
506-344268	Stormwater Utility Charges 2018	-	-	-	875,000
506-389065	401A Employee Forfeitures	963	1,852	-	-
REVENUE TOTALS		891,029	857,802	866,300	900,172

City of Duluth

Stormwater Utility Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **506 - Stormwater Utility**					
EXPENSE					
Department **4320 - Stormwater Collection & Disposal**					
506-4320-511000	Salaries & Wages	181,805	90,581	146,991	185,384
506-4320-511300	Overtime	820	1,332	3,109	3,826
506-4320-512100	Group Insurance	53,648	19,975	46,419	61,318
506-4320-512200	FICA Tax	13,795	6,905	11,483	14,475
506-4320-512400	Retirement Contrib/Pension	11,781	8,647	15,585	16,080
506-4320-521200	Professional Services	47,255	135,925	251,270	236,270
506-4320-521300	Technical Services	7,734	55,898	30,000	25,000
506-4320-522202	Vehicle Repairs/Maintenance	1,935	1,284	1,000	1,000
506-4320-522209	Repairs & Maint - Drainage	657,800	128,600	779,600	456,000
506-4320-522321	Linen/Uniform Rental Service	2,784	918	1,125	1,125
506-4320-523203	Cell Phones	1,968	1,008	1,152	960
506-4320-523700	Certification/ Educ/Training	6,594	1,892	5,000	5,000
506-4320-531100	Office Supplies	848	1,392	2,000	2,000
506-4320-531104	Supplies	7,374	8,348	10,000	10,000
506-4320-531270	Fuel & Oil	100	1,726	2,496	2,496
506-4320-542200	Vehicles	-	-	30,000	-
506-4320-542400	Computers	-	600	7,500	2,500
506-4320-552513	Claims - Stormwater	6,390	3,593	5,000	5,000
506-4320-571005	Contribution to Local Government	-	15,893	-	-
506-4320-574000	Bad Debts	-	-	7,240	7,240
Department **4320 - Stormwater Collection & Disposal** T		1,002,630	484,516	1,356,970	1,035,674
EXPENSE TOTALS		1,002,630	484,516	1,356,970	1,035,674
REVENUE TOTALS		891,029	857,802	866,300	900,172
EXPENSE TOTALS		1,002,630	484,516	1,356,970	1,035,674
Fund **506 - Stormwater Utility** Totals		$ (111,602)	$ 373,286	$ (490,670)	$ (135,502)

Internal Service Funds account for the financing of goods or services provided by one department to other departments of the city. Duluth has two funds, Worker's Compensation and Health Reimbursement Account (HRA). The City self-insures for worker's compensation and the Workers Compensation Fund is used to account for this cost in all citywide departments. The HRA fund was created when the City increased the employe health insurance deductible. The savings resulting from the increased deductible is transferred to this fund and used to reimbursement employees for any health related expenditures above the original $1,000 deductible. It also funds the activities of the Employee Wellness Program.

City of Duluth

Worker's Compensation Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **600 - Worker's Compensation**					
REVENUE					
600-361001	Investment Income	5,023	3,945	4,620	3,900
600-389000	Miscellaneous Revenue	-	1,714	-	-
600-391210	Transfer From Fund 100	250,000	250,000	250,000	250,000
REVENUE TOTALS		$ 255,023	$ 255,659	$ 254,620	$ 253,900
EXPENSE					
Department **1555 - Risk Management**					
600-1555-523102	Insurance Workers Comp	41,600	43,106	45,500	45,500
600-1555-552100	Annual Assessments	16,749	10,798	24,050	11,713
600-1555-552200	Claims	128,107	(302,062)	9,000	9,000
600-1555-552500	Claims - City Manager	-	-	1,000	1,000
600-1555-552501	Claims - City Clerk	-	-	1,000	1,000
600-1555-552502	Claims - Business Office	-	-	1,000	1,000
600-1555-552503	Claims - Marketing & Public Rel	1,391	15,235	2,000	2,000
600-1555-552504	Claims - Planning & Development	-	2,437	1,500	1,500
600-1555-552505	Claims - Parks & Recreation	25,654	5,218	15,000	15,000
600-1555-552506	Claims - Public Works	85,598	150,050	20,000	20,000
600-1555-552507	Claims - Police Administration	-	-	1,000	1,000
600-1555-552508	Claims - CID	231	-	1,000	1,000
600-1555-552509	Claims - Dispatch	213	-	923	1,000
600-1555-552510	Claims - Police Support Services	-	179	1,077	1,000
600-1555-552511	Claims - Court	-	-	2,000	2,000
600-1555-552512	Claims - Police Uniform	108,651	136,441	124,000	110,000
Department **1555 - Risk Management** Totals		408,195	61,402	250,050	223,713
EXPENSE TOTALS		408,195	61,402	250,050	223,713
REVENUE TOTALS		255,023	255,659	254,620	253,900
EXPENSE TOTALS		408,195	61,402	250,050	223,713
Fund **600 - Worker's Compensation** Totals		$ (153,171)	$ 194,257	$ 4,570	$ 30,187

City of Duluth

Health Reimbursement Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **601 - Health Reimbursement Account**					
REVENUE					
601-391210	Transfer From Fund 100	$ 70,000	$ 70,000	$ 35,000	$ -
REVENUE TOTALS		70,000	70,000	35,000	-
EXPENSE					
Department **1555 - Risk Management**					
601-1555-512901	Health & Wellness	-	1,689	8,000	8,000
601-1555-552101	Administrative Fees	5,162	5,368	5,640	-
601-1555-552500	Claims - City Manager	-	1,024	925	-
601-1555-552501	Claims - City Clerk	2,020	5,430	2,749	-
601-1555-552502	Claims - Business Office	8,472	6,370	7,701	-
601-1555-552503	Claims - Marketing & Public Rel	1,500	-	2,925	-
601-1555-552504	Claims - Planning & Development	873	6,249	4,950	-
601-1555-552505	Claims - Parks & Recreation	6,284	4,651	7,150	-
601-1555-552506	Claims - Public Works	3,935	4,276	7,150	-
601-1555-552507	Claims - Police Administration	104	70	1,470	-
601-1555-552508	Claims - CID	8,411	3,756	4,300	-
601-1555-552509	Claims - Dispatch	3,555	7,657	6,725	-
601-1555-552510	Claims - Police Support Services	9,422	8,757	7,580	-
601-1555-552511	Claims - Court	1,704	6,812	3,850	-
601-1555-552512	Claims - Police Uniform	12,667	22,066	14,575	-
Department **1555 - Risk Management** Totals		64,110	84,174	85,690	8,000
EXPENSE TOTALS		64,110	84,174	85,690	8,000
REVENUE TOTALS		70,000	70,000	35,000	-
EXPENSE TOTALS		64,110	84,174	85,690	8,000
Fund **601 - Health Reimbursement Account** Totals		$ 5,890	$ (14,174)	$ (50,690)	$ (8,000)

Trust & Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for other agencies/governments other than the reporting government. The Municipal Court agency fund to capture all fines and fees collected by the City's Municipal Court that will ultimately be paid to other appropriate taxing agencies. The residual fine amount is then transferred to the City's General Fund.

City of Duluth

Municipal Court Fund

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **745 - Municipal Court Fund**					
REVENUE					
745-351170	Court Fines	$ 2,642,825	$ 2,152,557	$ 2,576,085	$ 2,576,085
745-351200	Bonds & Forfeitures	378,894	233,965	415,855	415,855
REVENUE TOTALS		3,021,718	2,386,522	2,991,940	2,991,940
EXPENSE					
745-2000-523801	Software Licenses	23,871	20,098	26,500	26,500
745-2000-572001	Peace Officers A & B	90,342	63,595	98,000	98,000
745-2000-572002	Peace Officer Training	152,642	107,035	167,000	167,000
745-2000-572003	Local Victim Assistance	80,374	59,500	85,500	85,500
745-2000-572004	Georgia Crime Victims	1,014	1,533	1,980	1,980
745-2000-572005	Brain & Spinal Injury	5,007	6,933	6,880	6,880
745-2000-572006	Crime Lab Fee	1,913	2,160	3,100	3,100
745-2000-572007	Jail Construction	161,675	119,651	175,000	175,000
745-2000-572008	County Drug Abuse	15,611	25,638	28,200	28,200
745-2000-572009	IDF	169,085	116,105	172,980	172,980
745-2000-572010	Drivers Education Fund	22,753	17,264	22,800	22,800
745-2000-573001	Cash Bond Refund	181,940	120,761	294,000	294,000
745-2000-611000	Transfer to Fund 100	2,022,155	1,647,676	1,800,000	1,800,000
745-2000-611013	Transfer to 281 Police Tech Fund	93,338	78,573	110,000	110,000
EXPENSE TOTALS		3,021,718	2,386,522	2,991,940	2,991,940
REVENUE TOTALS		3,021,718	2,386,522	2,991,940	2,991,940
EXPENSE TOTALS		3,021,718	2,386,522	2,991,940	2,991,940
Fund **745 - Municipal Court Fund** Totals		$ -	$ -	$ -	$ -

Component Units are legally separate entities for which the governing board or management of the municipality are financially accountable. The City has two component units, the Downtown Development Authority (DDA) and the Urban Redevelopment Authority (URA). Their mission is to create, revitalize, preserve and maintain the areas surrounding the City's downtown.

City of Duluth

Urban Redevelopment Authority

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **770 - Urban Redevelopment**					
REVENUE					
770-391210	Transfer From Fund 100	$ 1,022,812	$ 1,024,179	$ 1,024,874	$ 1,029,884
REVENUE TOTALS		1,022,812	1,024,179	1,024,874	1,029,884
EXPENSE					
770-582300	Interest Expense	224,124	202,028	154,874	157,387
EXPENSE TOTALS		224,124	202,028	154,874	157,387
REVENUE TOTALS		1,022,812	1,024,179	1,024,874	1,029,884
EXPENSE TOTALS		224,124	202,028	154,874	157,387
Fund **770 - Urban Redevelopment** Totals		$ 798,688	$ 822,151	$ 870,000	$ 872,497

City of Duluth

Downtown Development Authority

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Fund **700 - Downtown Development Authority**					
REVENUE					
700-361000	Interest Income - Checking	$ 381	$ 1,869	$ 2,520	$ 2,808
700-361001	Investment Income	3,526	2,059	300	300
700-361003	Interest - Dreamland	-	23,311	38,234	35,995
700-361004	Interest - Fabric	-	-	111,190	216,448
700-372000	Contribution from Local Government	-	3,298,037	-	-
700-389000	Miscellaneous Revenue	101,822	102,029	-	-
700-391210	Transfer From Fund 100	1,608,529	1,232,533	832,546	832,393
700-391278	Transfer from Fund 280	50,000	50,000	50,000	50,000
700-392200	Sale of Property/ Capital Assets	23,275	2,500	-	-
REVENUE TOTALS		1,787,532	4,712,338	1,034,790	1,137,944
EXPENSE					
Department **7550 - Downtown Development**					
700-7550-521200	Professional Services	10,711	39,050	20,000	10,000
700-7550-523301	Advertising/Promotions	57,909	60,000	-	-
700-7550-523602	Bank/Credit Card Fees	26	1,340	1,600	1,805
700-7550-523700	Certification/ Educ/Training	-	510	166	510
700-7550-523850	Contract Labor	155,000	155,000	215,000	215,000
700-7550-541200	Site Improvements	-	-	101,550	-
700-7550-575000	Loss on Disposal - Fixed Assets	-	1,476,537	-	-
700-7550-582100	Bond Interest	600,908	564,071	351,590	493,320
700-7550-611028	Transfer to SPLOST 2009	-	500,000	-	-
Department **7550 - Downtown Development** Totals		824,554	2,796,508	689,906	720,635
Department **7553 - Downtown Facade Imp**					
700-7553-541200	Site Improvements	-	5,075	15,000	10,000
Department **7553 - Downtown Facade Imp** Totals		-	5,075	15,000	10,000
EXPENSE TOTALS		824,554	2,801,583	704,906	730,635
REVENUE TOTALS		1,787,532	4,712,338	1,034,790	1,137,944
EXPENSE TOTALS		824,554	2,801,583	704,906	730,635
Fund **700 - Downtown Development Authority** Totals		$ 962,978	$ 1,910,755	$ 329,884	$ 407,309

Capital Improvements

Overview

The Capital Improvement Program (CIP) assists in the planning, acquisition, and financing of capital projects. Capital project funds are designated to account for all activity, revenues and expenditures, on each capital project. Among the benefits of the City's CIP is that it:

- Allows the City to clearly assess its needs,
- Ensures projects that are proposed are the ones that will best serve the community,
- Promotes financial stability through long term planning of resources and needs,
- Provides a tool to help the taxpayer better understand the needs of the City and the manner in which they will be addressed, and
- Educates and promotes collaboration among the Mayor and Council and City management to ensure that the City's vision is upheld.

Definition

The classification of a project as a capital improvement is based on the project's cost and frequency of funding. A capital improvement is relatively costly and funded infrequently. Capital improvement projects will typically meet at least one of the following criteria:

1. The cost to purchase is high (generally $5,000 or more),
2. The purchase does not recur annually,
3. The useful life is long (generally 3 years or more),
4. The purchased item will become part of the City's fixed assets inventory.

Capital improvement projects include the acquisition, construction, and improvement of major items. Major equipment (expensive and long useful life), new property (buildings, land, and parks), public improvement projects (road and park improvements, sidewalk/bikeway/path projects, etc.), facility improvements, and vehicle replacements are some examples of projects considered capital improvement.

Ranking Criteria and Process

The capital improvement projects, with the assistance of other support staff, are ranked numerous times by the City Manager, the City Clerk, and the Chief of Police. These ranking are often revised due to available funding, project timelines, and City planned economic and social events. The Mayor and Council consider these employees' rankings and then conduct their own rankings in regular and budget work sessions. The list of projects is always much larger at the beginning of the budget cycle and is pared down to meet the absolute minimum realistic needs and available revenue. Funds available for the capital projects are determined based on the availability of various federal and state grants, current Special Purpose Local Option Sales Tax collections, private donations and available General Funds. Capital projects not designated for funding are removed and often reappear to compete in the following year's iterations.

The following criteria are used by the Mayor and Council and City department heads to rank competing capital projects.

- Most directly benefit the community,
- Support all departments,
- Yield the highest return-on-investment,
- Maintain the department heads' rankings,
- Are the least costly, when project rankings are tied.

Budget

The capital improvement budget is the City's annual appropriation for capital spending and is legally adopted by the Mayor and Council. The budget authorizes specific projects and appropriates specific funding for those projects. The capital improvement budget provides legal authority to proceed with specific projects.

The City operates under a project-length budget for each capital project fund in use by the City. The budgets for capital projects do not lapse at the end of the fiscal year, but remain in effect until project completion or re-appropriation by the Mayor and Council.

Over the past several years, funding for capital projects has been largely done with the Special Local Option Sales Tax (SPLOST). Grants provide another source of funding for the Transportation capital projects. Generally, funds from the General Fund operating budget are used sparingly for capital projects.

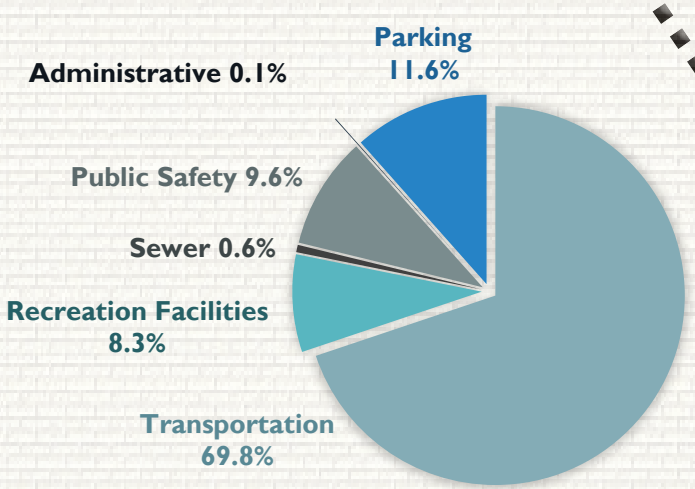
The City continues to plan, design, construct and in some cases purchase capital assets based on the needs of the community at large, stand to benefit the most residents and provide for the greatest use of the limited funds available. As in the past, transportation projects have proven to take the longest time to complete and are the most costly. In the FY 2019 budget, Transportation capital projects account over $44 million of the total $63 million CIP budget.



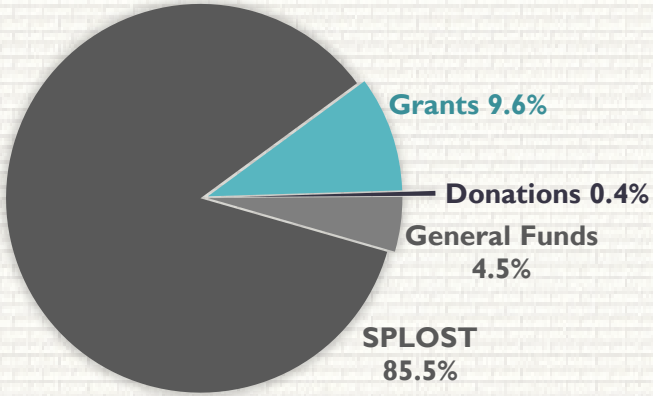
SPLOST

Special Local Option Sales Tax

CIPS BY FUNDING



SPLOST	$54,013,538
Grants	6,063,594
Donations	250,000
General Funds	2,871,136
Total	$ 63,198,268



Transportation	$ 44,141,795
Recreation Facilities	5,258,230
Sewer	$395,997
Public Safety	$6,046,022
Administrative	48,780
Parking	7,307,444
Total	$ 63,198,268

CIPS BY CATAGORY

5-Year Capital Improvements Program

The City's five-year capital improvement program is a planning tool that gives a snapshot into the next five years. It serves as a guide for future planning and will be updated and revised each year to reflect the changing needs and priorities of the City. The five-year capital improvement plan is not an appropriation of resources. The Mayor and Council will review the five-year plan when it approves the annual appropriation for capital spending. The five-year CIP identifies the capital projects that are expected to be undertaken during the next five years, the amount expected to be expended on each project by year, and the proposed method of financing these expenditures. This is a key element for identification and implementation of the City's long-range strategic plan, goals, and objectives.

The City's 2019-2023 five-year capital improvements budget has been developed with the following assumptions:

- The CIP does not include any SPLOST funding beyond the current SPLOST 2017 program.
- The CIP does not include the use of any debt, loans, or bonds.
- Proposed SPLOST 2017 funds are estimates only.
- Proposed project costs are estimates only.

The five-year capital improvements budget is presented below with projects summarized by category, funding source, and operating budget impact.

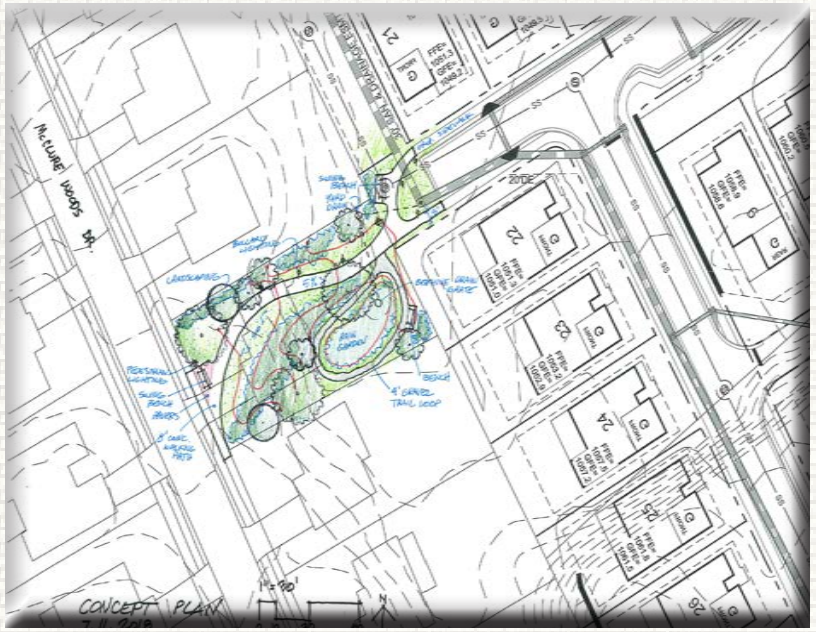


FY 2018 Major Accomplishments

- Completed construction of George Rogers Avenue (Hospital Connector); adding street lighting and landscaping
- Completed full depth reclamation (removed asphalt to base and and resurfaced) of Chattahoochee Drive
- Completed design and right of way acquisition for Abbotts Bridge Road east sidewalk improvements and awarded contract for construction to begin
- Completed 70% of design for Rogers Bridge Park pedestrian bridge rehabilitation
- Completed installation of new HVAC system at Bunten Road Park Athletic Building
- Completed Phase I installation of police department citywide camera system
- Completed purchase and sale agreement and condo agreement with hotel developer to construct a hotel on top of a parking deck in downtown which includes both public and private hotel parking
- Completed installation of new playground play house at Taylor Park Playground

FY 2019 Goals

- Install traffic signal with mast arms at George Rogers Avenue and Abbotts Bridge Road
- Complete Pleasant Hill & Buford Highway Interchange improvements, including installation of landscaping, lighting improvements and additional signage and pavement markings
- Complete construction of Abbotts Bridge Road east sidewalk improvements
- Completed final review of downtown detention facility and issued payment to developer
- Work with hotel developer to begin construction on downtown hotel and shared public private parking deck
- Issue Request for Proposal (RFP) for Phase II of police department city-wide camera system, award bid and begin installation
- Complete parking lot improvements to the parking lot behind Pure Taqueria and The Red Clay Music Foundary including milling and resurfacing, upgrading lighting and add dumpster enclosures
- Award contract for the design phase of Main Street multi-use trail
- Complete the design phase for intersection improvements at Rogers Bridge Road and Main Street and install mast arm traffic light
- Award contract for the design phase of the Pine Needle Drive intersection improvements
- Award contract for the design phase and begin right of way acquisition for Bunten Road sidewalk project
- Purchase house and land for Willbrooke Trail and award contract for design



The following section includes a summary of the City's capital projects along with a detailed table for each capital project. The table for each capital project provides a description of the project, the project's total budget by funding sources and project cost types, and the project's impact on the operating budget. The project's budget identifies its life-to-date costs and its projected costs over the next 5 years. As indicated on the Summary of Projects, some projects are made up of multiple "sub-projects" or phases. Completed "sub-projects" or phases are combined together and are shown as one total. A detailed table is provided for each "sub-project" or phase and for the project in total.


George
Rogers
Ave

City of Duluth
Capital Improvement Projects
5-Year Plan
Summary of Projects

Transportation	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Transportation and Infrastructure Improv. (ST-32)	$ 6,645,414	$ 2,508,354	$ 1,539,006	$ 1,550,456	$ 1,562,479	$ 1,444,103	$ 15,249,812
SR 120 Realignment (CD-46)	3,134,427	14,043	365,000	-	-	-	3,513,470
Hospital Connector Rd/George Rogers Ave (CD-47)	3,289,021	337,168	-	-	-	-	3,626,189
Davenport Road improvements (CD-55)	1,708,723	123,391	1,209,522	886,304	503,391	-	4,431,331
Buford Highway Medians (CD-60)	1,091,177	187,340	-	-	-	-	1,278,517
The Block (CD-64)	4,418,835	77,710	-	-	-	-	4,496,545
Pleasant Hill/Buford Highway Intersection (CD-65)	247,980	997,319	-	-	-	-	1,245,299
Abbotts Bridge Road Improvements (CD-66)							
Phase I	349,136	1,120,284	80,676	-	-	-	1,550,095
Phase II	-	-	119,359	179,038	775,833	119,359	1,193,589
Total	349,136	1,120,284	200,035	179,038	775,833	119,359	2,743,684
Western Gwinnett Bikeway Phase III (CD-67)	15,069	63,004	63,004	87,963	-	-	229,040
Downtown Detention Facility (CD-68)	1,459,404	-	547,141	-	-	-	2,006,545
Main Street Multi-Use Trail (CD-71)	1,898	221,539	150,000	1,300,000	600,000	50,000	2,323,437
Rogers Bridge - Main St Intersection Improv (CD-72)	39,607	378,893	-	-	-	-	418,500
Pine Needle Drive Improvements (CD-73)	619	205,095	150,000	350,000	75,000	-	780,714
Bunten Road Sidewalks (CD-74)	908	223,806	100,000	400,000	500,000	-	1,224,713
Willbrooke Trail (CD-75)	-	389,000	170,000	15,000	-	-	574,000
Transportation Total	$ 22,402,216	$ 6,846,946	$ 4,493,707	$ 4,768,761	$ 4,016,703	$ 1,613,462	$ 44,141,795

Continued on next page

City of Duluth
Capital Improvement Projects
5-Year Plan
Summary of Projects

Recreation Facilities	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Scott Hudgens Park (PK-27)							
Park Circulation & Parking Improvements	$ 763,569	$ -	$ -	$ -	$ -	$ -	$ 763,569
2nd Restroom Facility	-	-	42,927	42,927	-	-	$ 85,853
Total	763,569	-	42,927	42,927	-	-	849,422
Rogers Bridge Park (PK-33)							
Completed	1,001,818	-	-	-	-	-	1,001,818
Restroom Facility	-	-	-	190,000	190,000	-	380,000
Rogers Bridge Rehabilitation	330,426	165,326	156,017	-	-	-	651,770
TOTAL	1,332,244	165,326	156,017	190,000	190,000	-	2,033,588
Bunten Road Facility (PK-35)	404,290	37,115	-	-	-	-	441,405
Park Improvements (PK-36)	1,929,390	4,425	-	-	-	-	1,933,815
Recreation Facilities Total	4,429,493	206,866	198,944	232,927	190,000	-	5,258,230

Public Safety	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST Vehicles (PD-20)	2,048,865	652,879	540,000	540,000	540,000	540,000	4,861,744
Police Capital Projects (PD-21)	207,818	251,460	125,000	125,000	125,000	350,000	1,184,278
Public Safety Total	2,256,683	904,339	665,000	665,000	665,000	890,000	6,046,022

Sewer	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Water/Sewer Improvements on Buford Hwy (CD-62)	12,020	-	191,989	191,989	-	-	395,997
Sewer Total	12,020	-	191,989	191,989	-	-	395,997
Administrative Facilities	**Prior Years**	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**Total**
City Hall Building (CA-05)	-	48,780	-	-	-	-	48,780
Administrative Facilities Total	-	48,780	-	-	-	-	48,780
Parking Facilities	**Prior Years**	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**	**Total**
Downtown Parking (CA-24)							
Completed	2,362,443	-	-	-	-	-	2,362,443
Downtown Parking - Signage	369,392	27,898	-	-	-	-	397,290
TOTAL	2,731,835	27,898	-	-	-	-	2,759,733
Downtown Parking Facility (CA-25)	40,313	7,398	4,500,000	-	-	-	4,547,711
Parking Facilities Total	2,772,148	35,296	4,500,000	-	-	-	7,307,444

Grand Total	**$ 31,872,560**	**$ 8,042,228**	**$ 10,049,640**	**$ 5,858,676**	**$ 4,871,703**	**$ 2,503,462**	**$ 63,198,268**

Project Name (Number): ST-32 Transportation and Infrastructure Improvements (320025)

Project Category: Transportation

Project Length: Recurring

Project Description:

Operating Budget Impact:



This capital project is for the milling/patching/resurfacing of various streets through out the City. A street evaluation report is compiled to index street for preservation treatment, rejuvenation and reconstruct. The City's overall goal is to increase the average Pavement Condition Index (PCI) for all streets in the City to 70. The main funding sources for this project are Special Purpose Local Option Sales Tax (SPLOST) and the Local Maintenance & Improvement Grant (LMIG).

No additional operating costs are associated with this project. With the focus on street preservation, potential savings could occur due to longer lives of the City's streets.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2005	$ 450,701	$ -	$ -	$ -	$ -	$ -	$ 450,701
SPLOST 2009	1,952,011	-	-	-	-	-	1,952,011
SPLOST 2014	2,625,096	-	-	-	-	-	2,625,096
SPLOST 2017	733,370	2,279,630	1,310,000	1,310,000	1,310,000	1,179,000	8,122,000
Grants (LMIG)	884,235	228,725	229,006	240,456	252,479	265,103	2,100,004
Total	6,645,414	2,508,354	1,539,006	1,550,456	1,562,479	1,444,103	15,249,812

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land	-	-	-	-	-	-	-
Professional Services	50,648	125,418	92,340	108,532	124,998	129,969	631,905
Infrastructure	6,594,766	2,382,937	1,446,666	1,441,924	1,437,481	1,314,134	14,617,907
Total	6,645,414	2,508,354	1,539,006	1,550,456	1,562,479	1,444,103	15,249,812

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs						-
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): CD-46 SR 120 Realignment, Sidewalks, and Gateway Improvements (320013)

Project Category: Transportation

Project Length: 2003 - 2020

Project Description:

Operating Budget Impact:



This capital project includes a new intersection at Main Street and Abbotts Bridge Road, a new signal with decorative mast arms at Main Street and West Lawrenceville Street, upgraded signal a Buford Highway, curb and gutter, drainage improvements, sidewalks and landscaping.

Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2001	$ 68,249					$	68,249
SPLOST SR120	1,804,424						1,804,424
SPLOST 2014	1,138,764	-	-	-			1,138,764
SPLOST 2017	5,217	2,668	69,350				77,235
SPLOST Gwinnett County	22,240	11,375	295,650				329,265
Grants (Federal LCI)	95,533	-	-				95,533
Total	3,134,427	14,043	365,000	-	-	-	3,513,470

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services	471,884	14,043	15,000				500,927
Infrastructure	2,662,543	-	350,000				3,012,543
Machinery/Equipment							-
Contingency							-
Total	3,134,427	14,043	365,000	-	-	-	3,513,470

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel		1,000	1,000	1,000	1,000	4,000
Other Operating Costs		150	150	150	150	600
Total	$0 $	1,150 $	1,150 $	1,150 $	1,150 $	4,600

Project Name (Number): CD-47 Hospital Connector/George Rogers Avenue (390003.0550)

Project Category: Transportation

Project Length: 2003 - 2019

Project Description:

George Rogers Avenue is a new east-west roadway that will connect the roundabout at the intersection of McClure Bridge, Irvindale Road and West Lawrenceville Street to Abbotts Bridge/SR120 adjacent to the proposed new entrance to Duluth High School. The new roadway will improve traffic operation by developing a grid system near the City Center and will improve traffic congestion, pedestrian access to downtown and enhanced connectivity. The proposed 1/2 mile roadway will have multi-use paths on both sides and a raised median, which will be sodded until future landscaping is installed.



Operating Budget Impact:

Normal City maintenance of street, sidewalk, and curb & gutter will be required. Minimal impact. Additional maintenance cost may be incurred once landscaping is complete.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2001	$ 179,167						$ 179,167
SPLOST 2005	235,983	-					235,983
SPLOST 2009	380,607	57,158					437,765
SPLOST 2014	523,905	258,789	-	-			782,694
Grants (Federal LCI)	1,909,798	-	-				1,909,798
General Fund	59,561	21,221					80,781
Total	3,289,021	337,168	-	-	-	-	3,626,188

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land	701,421						701,421
Professional Services	902,371	7,500					909,871
Infrastructure	1,685,229	329,668	-				2,014,897
Machinery/Equipment							-
Contingency							-
Total	3,289,021	337,168	-	-	-	-	3,626,189

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel		1,000	1,000	1,000	1,000	4,000
Other Operating Costs		100	100	100	100	400
Total	$0	$1,100	$ 1,100	$ 1,100	$ 1,100	$ 4,400

Project Name (Number): CD-55 Davenport Road Extension (390003.0557)

Project Category: Transportation

Project Length: 2004 - 2022

Project Description:

Operating Budget Impact:

This project will create a new intersection and corresponding road at Buford Highway and the existing Davenport Road, adjacent to the Duluth Police Safety Center. The new Davenport Road extension will link to Main Street and create a downtown transportation grid complete with turning lanes, sidewalks, signage, lighting, and curb and gutter. The new roadway will seamlessly incorporate a planned 13 acre downtown neighborhood anticipated to begin in 2017-2018. City staff is actively working with Georgia Department of Transportation (GDOT) and Norfolk Southern Railroad to coordinate the exact design and location of the roadway.



Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2001	$ 82,563						$ 82,563
SPLOST 2005	71,677						71,677
SPLOST 2009	1,100,200						1,100,200
SPLOST 2014	61,103	123,391	164,522	411,304	123,391		883,711
SPLOST 2017			1,045,000	475,000	380,000		1,900,000
Grants (Federal LCI)	42,258	-	-				42,258
Norfolk Southern Donation							-
General Fund	350,922						350,922
Total	1,708,723	123,391	1,209,522	886,304	503,391	-	4,431,331

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land	1,451,122		1,085,034	250,000	224,999		3,011,154
Professional Services	257,602	123,391	124,488	25,500	21,000		551,981
Infrastructure				610,804	257,392	-	868,196
Machinery/Equipment							-
Contingency							-
Total	1,708,723	123,391	1,209,522	886,304	503,391	-	4,431,331

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel					500	500
Other Operating Costs					50	50
Total	$0	$0	$0	$0	$ 550	$ 550

Project Name (Number): CD-60 Buford Highway Medians & Landscape (340002)

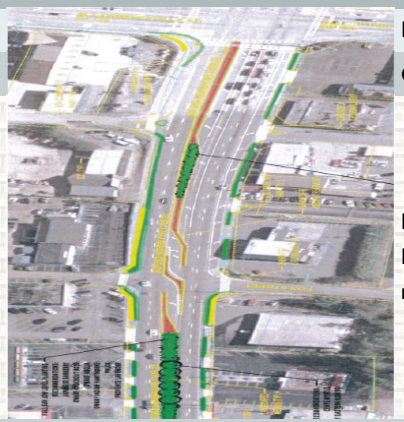
Project Category: Transportation

Project Length: 2009 - 2019

Project Description:

Operating Budget Impact:

This project will construct a new raised landscape median and landscaping on Buford Highway. Sections of the median will include stamped decorative concrete. The landscaping will utilize small trees and shrubs and include seasonal plantings. The median will provide a more aesthetically pleasing view for motorists and local shops. The project will enhance the pedestrian facilities along the edge of Buford Highway by upgrading pedestrian ramps to comply with ADA standards. All crosswalks and driveways will be reconstructed. Finally, a grass buffer between the curb and the sidewalk will be included to provide a boulevard environment and safer separation between traffic and pedestrians.



Landscaping installed within the Buford Highway medians will require ongoing maintenance costs.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2005	$ 128,270						$ 128,270
SPLOST 2009	60,000						60,000
SPLOST 2014	452,908	187,340	-	-			640,248
Grants (Federal TE)	450,000	-	-				450,000
Total	1,091,177	187,340	-	-	-	-	1,278,517

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services	78,606	7,494					86,099
Infrastructure	1,012,572	179,846					1,192,418
Machinery/Equipment							-
Contingency							-
Total	1,091,177	187,340	-	-	-	-	1,278,517

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs		2,500	2,500	2,500	2,500	10,000
Total	$0	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 10,000

Project Name (Number): CD-64 The Block (320030) - PLAZA, ALLEY & PARKING

Project Category: Transportation/Parking/Sewer

Project Length: 2012 - 2019

Project Description:

Operating Budget Impact:

The Block is a commercial mixed use redevelopment project established by the City Council. The redevelopment of The Block will generate new life in Duluth and create one of the region's great downtown areas. This project includes the demolition of buildings, the creation of a plaza and alley, and improved parking on The Block.



Additional operating costs can be expected for the upkeep of the hardscape and landscape.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009 Sewer	$ 569,761					$	569,761
SPLOST 2009 Parking	52,354						52,354
SPLOST SR120	30,000						30,000
SPLOST 2014 Infrastructure	2,020,323	-	-	-			2,020,323
SPLOST 2014 Parking	1,293,007		-	-			1,293,007
General Fund	281,100						281,100
Donations	172,290	77,710					250,000
Total	4,418,835	77,710	-	-	-	-	4,496,545

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Completed Phases	230,634						230,634
Plaza, Alley & Parking	4,188,201	77,710					4,265,911
Total	4,418,835	77,710	-	-	-	-	4,496,545

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel	500	500	500	500	500	2,500
Other Operating Costs	9,000	9,000	9,500	9,500	9,750	46,750
Total	$ 9,500	$ 9,500	$ 10,000	$ 10,000	$ 10,250	$ 49,250

Project Name (Number): CD-65 Pleasant Hill & Buford Highway Interchange (320034)

Project Category: Transportation

Project Length: 2014 - 2019

Project Description:

Operating Budget Impact:

This project will create a landscaped gateway at the interchange of Pleasant Hill Road and Buford Highway (SR 13). Project amenities will include landscaping, signage, lighting and minor traffic safety improvements. The overall improvements will create a visually pleasing experience that wi announce to motorists they have arrived in Duluth. The project scope will be coordinated with th State Transportation Improvement Program (TIP) and developed in accordance with the Georgia Department of Transportation (GDOT) Plan Development Process (PDP).



Maintenance of landscaping installed within the interchange will require ongoing utility and landscaped maintenance costs.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2014	$ 65,036	$ 220,263	$ -	$ -			$ 285,299
Grants (State Billboard - GDOT)	182,943	777,057	-	-			960,000
Total	247,980	997,319	-	-	-	-	1,245,299

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services	247,805	73,793					321,598
Infrastructure	175	923,526			-		923,701
Machinery/Equipment							-
Contingency							-
Total	247,980	997,319	-	-	-	-	1,245,299

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs		15,000	15,000	16,000	16,000	62,000
Total	$0	$15,000	$15,000	$ 16,000	$ 16,000	$ 62,000

Project Name (Number): CD-66 Abbotts Bridge Road Improvements (320032) - TOTAL

Project Category: Transportation

Project Length: 2015 - 2023

Project Description:

Operating Budget Impact:



This project will include sidewalk, curb and gutter and associated drainage improvements along Abbotts Bridge Road. The project is broken up into two phases. Phase I is from US23/Buford Highway continuing southeasterly and Phase II is from Hill Street to the enterance to Duluth High School. This will be a City/Gwinnett County 2014 SPLOST jointly funded project. The City entered into an intergovernmental agreement with Gwinnett County in September 2014.

Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2014	$ 99,702	$ 137,038	$ -	$ -	$ -	$ -	$ 236,740
SPLOST 2017	-	71,778	15,571	-	-	-	87,349
SPLOST Gwinnett County	249,434	911,467	184,464	179,038	775,833	119,359	2,419,595
Total	349,136	1,120,284	200,035	179,038	775,833	119,359	2,743,684

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Phase I	349,136	1,120,284	80,676	-	-	-	1,550,095
Phase II	-	-	119,359	179,038	775,833	119,359	1,193,589
Total	349,136	1,120,284	200,035	179,038	775,833	119,359	2,743,684

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel			500	500	1,000	2,000
Other Operating Costs			100	100	200	400
Total	$0	$0	$ 600	$ 600	$ 1,200	$ 2,400

Project Name (Number): CD-66 Abbotts Bridge Road Improvements (320032) - PHASE I

Project Category: Transportation

Project Length: 2015 - 2020

Project Description:

Operating Budget Impact:

This project will include sidewalk, curb and gutter and associated drainage improvements along Abbotts Bridge Road. Phase I is from US23/Buford Highway continuing southeasterly. This will be a City/Gwinnett County 2014 SPLOST jointly funded project. The project is in the right of way acquisition stage.



Normal City maintenance of street, sidewalks, and curb & gutter will be required.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2014	$ 99,702	$ 137,038	$ -				$ 236,740
SPLOST 2017	-	71,778	15,571				87,349
SPLOST Gwinnett County	249,434	911,467	65,105		-	-	1,226,006
Total	349,136	1,120,284	80,676	-	-	-	1,550,095

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services	254,537	34,072	14,000				302,608
Infrastructure	94,599	1,086,212	66,676	-			1,247,487
Machinery/Equipment							-
Contingency							-
Total	349,136	1,120,284	80,676	-	-	-	1,550,095

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel			500	500	500	1,500
Other Operating Costs			100	100	100	300
Total	$0	$0	$ 600	$ 600	$ 600	$ 1,800

Project Name (Number): CD-66 Abbotts Bridge Road Improvements (320032) - PHASE II

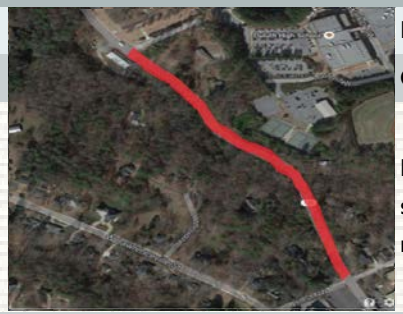
Project Category: Transportation

Project Length: 2020 - 2023

Project Description:

Operating Budget Impact:

This project will include sidewalk, curb and gutter and associated drainage improvements along Abbotts Bridge Road. Phase II is from Hill Street to the enterance to Duluth High School. This will be a City/Gwinnett County 2014 SPLOST jointly funded project. Funding has not yet been determined for the 19% city match.



Normal City maintenance of street, sidewalks, and curb & gutter will be required.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2014		$ -		-		$	-
SPLOST 2017							-
SPLOST Gwinnett County			119,359	179,038	775,833	119,359	1,193,589
Total	-	-	119,359	179,038	775,833	119,359	1,193,589

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services			119,359	62,663	77,583		259,606
Infrastructure				116,375	698,249	119,359	933,983
Machinery/Equipment							-
Contingency							-
Total	-	-	119,359	179,038	775,833	119,359	1,193,589

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel					500	500
Other Operating Costs					100	100
Total	$0	$0	$0	$0	$600	$600

Project Name (Number): CD-67 Western Gwinnett Bikeway Phase III (320033)

Project Category: Transportation

Project Length: 2015 - 2021

Project Description:

Operating Budget Impact:

This project is the continuation of the Western Gwinnett Bikeway multi-use path. Phase III extension continues on Peachtree Industrial Boulevard from south of Rogers Bridge Road to the northern City limits eventually connecting to McGinnis Ferry Road in the City of Suwanee. The project is a collaborative effort between Duluth, Suwanee, and Gwinnett County. This will be a City/Gwinnett County 2014 SPLOST jointly funded project with Gwinnett County being responsible for design and construction. The City entered into an intergovernmental agreement with Gwinnett County in September 2014. The project is in the initial stages of preliminary design.



Maintenance costs will be approximately $1,000 annually, to be budgeted by the Department of Public Works.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2014	$ 15,069	$ 63,004	$ 63,004			$	141,077
SPLOST 2017	-	-	-	87,963			87,963
Total	15,069	63,004	63,004	87,963	-	-	229,040

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services							-
Infrastructure	15,069	63,004	63,004	87,963			229,040
Machinery/Equipment							-
Contingency							-
Total	15,069	63,004	63,004	87,963	-	-	229,040

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel			750	750	750	2,250
Other Operating Costs			250	250	250	750
Total	$0	$0	$ 1,000	$ 1,000	$ 1,000	$ 3,000

Project Name (Number): CD-68 Downtown Detention Facility (350005)

Project Category: Transportation

Project Length: 2015 - 2020

Project Description:

Operating Budget Impact:



This project is for the construction of a stormwater detention facility in downtown Duluth. 6.53 acres of land has been purchased from DKT Management, LLP. Costs to establish the stormwater detention facility on the property included in the project are the design and construction documents, phase I & II environmental testing, and a title search. Construction on the detention facility will be preformed by a third party and the City has committed $500,000 to the cost.

Maintenance costs will be approximately $2,500 annually, to be budgeted in the Stormwater Utility Fund.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
General Funds	$ 1,459,404	$ -	$547,141			$	2,006,545
SPLOST 2017		-					-
Total	1,459,404	-	547,141	-	-	-	2,006,545

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land	1,402,859						1,402,859
Professional Services	56,545	-					56,545
Infrastructure			547,141				547,141
Machinery/Equipment							-
Contingency							-
Total	1,459,404	-	547,141	-	-	-	2,006,545

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel		500	500	500	500	2,000
Other Operating Costs		2,000	2,000	2,000	2,000	8,000
Total	$0 $	2,500 $	2,500 $	2,500 $	2,500 $	10,000

Project Name (Number): PK-27 Scott Hudgens Park (320012) - TOTAL

Project Category: Recreation Facilities

Project Length: 2014 - 2021

Project Description:

Operating Budget Impact:



This capital project is for the construction of a 2nd restroom facility and park circulation and parking improvements in Scott Hudgens Park .

An increase in park supplies, utilities and maintenance costs can be expected for the new restroom facility. A minimal increase in maintenance costs for the improved parking will be needed.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009	$ 763,409	$ -	$ 42,927	$ 42,927	$ -	$ -	$ 849,262
SPLOST 2014	160		-				160
Total	763,569	-	42,927	42,927	-	-	849,422

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Park Circulation & Parking Improvements	763,569	-	-	-	-	-	763,569
2nd Restroom Facility	-	-	42,927	42,927	-	-	85,853
Total	763,569	-	42,927	42,927	-	-	849,422

Operating Budget Impact:		FY19	FY20	FY21	FY22	FY23	Total
Personnel		500	500	500	1,500	1,500	4,500
Other Operating Costs		100	100	100	1,600	1,600	3,500
Total	$	600	$ 600	$ 600	$ 3,100	$ 3,100	$ 8,000

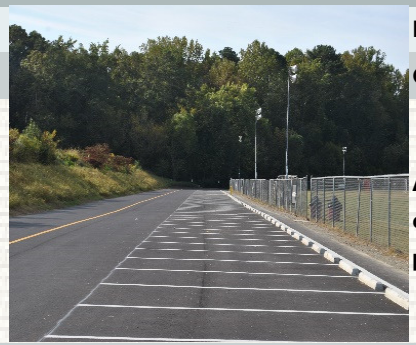
Project Name (Number): PK-27 Scott Hudgens Park (320012.6220) - PARK CIRCULATION & PARKING IMPROV.

Project Category: Recreation Facilities

Project Length: 2015 - 2017

Project Description:

Operating Budget Impact:



This part of the project improves the traffic flow, after the southern vehicle access point to the park is eliminated, and includes improvements for ingress, egress, and parking at Scott Hudgens Park. This project was completed in March of 2017.

A minimal increase in maintenance costs for the improved traffic flow and parking will be needed.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009	$ 763,409		$ -				$ 763,409
SPLOST 2014	160	-	-				160
Total	763,569	-	-	-	-	-	763,569

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services	63,640						63,640
Infrastructure	699,929						699,929
Machinery/Equipment							-
Contingency							-
Total	763,569	-	-	-	-	-	763,569

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel	500	500	500	500	500	2,500
Other Operating Costs	100	100	100	100	100	500
Total	$ 600	$ 600	$ 600	$ 600	$ 600	$ 3,000

Project Name (Number): PK-27 Scott Hudgens Park (320012.6220) - 2nd RESTROOM FACILITY

Project Category: Recreation Facilities

Project Length: 2020 - 2021

Project Description:

A 2nd restroom facility will be added at Scott Hudgens Park.



Operating Budget Impact:

An increase in park supplies, utilities and maintenance costs can be expected for the new restroom facility.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009		$	42,927	$ 42,927	$ -	$	85,853
SPLOST 2014	-						-
Total	-	-	42,927	42,927	-	-	85,853

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services							-
Infrastructure			42,927	42,927			85,853
Machinery/Equipment							-
Contingency							-
Total	-	-	42,927	42,927	-	-	85,853

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel				1,000	1,000	2,000
Other Operating Costs				1,500	1,500	3,000
Total	$0	$0	$0	$ 2,500	$ 2,500	$ 5,000

Project Name (Number): PK-33 Rogers Bridge Park (320026) - TOTAL

Project Category: Recreation Facilities

Project Description:

This capital project will fund the development of a multiuse park off Rogers Bridge Road, bordered by the Chattahoochee River. The master park plan, dog park and canoe ramp portions of this project have been completed. The next phase of the project includes a new restroom facility, and the rehabilitation of Rogers Bridge. A playground and improved parking are in consideration for future enhancements.



Project Length: 2010 - 2022

Operating Budget Impact:

Additional utilities and maintenance cast for Dog Park and Canoe Launch included in budget. Additiona utilities and supplies for restroom will be required. No additional cost for bridge rehabilitation.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2005	$ 77,532	$ -	$ -	$ -	$ -	$ -	$ 77,532
SPLOST 2009	960,738	14,591	14,926	190,000	190,000	-	1,370,256
SPLOST 2014	65,210	12,117	2,474				79,801
Federal Grant - TIP	166,538	116,731	116,731				400,000
Local Government Grants	62,227	21,887	21,886				106,000
Total	1,332,244	165,326	156,017	190,000	190,000	-	2,033,588

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Completed Projects	1,001,818	-	-	-	-	-	1,001,818
Restroom Facility	-	-	-	190,000	190,000	-	380,000
Rogers Bridge Rehabilitation	330,426	165,326	156,017	-	-	-	651,770
Total	1,332,244	165,326	156,017	190,000	190,000	-	2,033,588

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel	2,000	2,000	2,000	2,000	3,000	11,000
Other Operating Costs	3,000	3,000	3,000	3,000	4,500	16,500
Total	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 7,500	$ 27,500

Project Name (Number): PK-33 Rogers Bridge Park (320026) - COMPLETED

Project Category: Recreation Facilities

Project Length: 2010 - 2016

Project Description:

Operating Budget Impact:

The master park plan, dog park and canoe ramp portions of this project have been completed.



Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2005	$ 77,532						$ 77,532
SPLOST 2009	899,326						899,326
SPLOST 2014	24,961						24,961
Total	1,001,818	-	-	-	-	-	1,001,818

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Master Plan	25,931						25,931
Dog Park	591,557						591,557
Canoe Ramp	384,330						384,330
Total	1,001,818	-	-	-	-	-	1,001,818

Operating Budget Impact:		FY19	FY20	FY21	FY22	FY23	Total
Personnel		2,000	2,000	2,000	2,000	2,000	10,000
Other Operating Costs		3,000	3,000	3,000	3,000	3,000	15,000
Total	$	5,000 $	5,000 $	5,000 $	5,000 $	5,000 $	25,000

Project Name (Number): PK-33 Rogers Bridge Park (320026.6220.0009) - RESTROOM FACILITY

Project Category: Recreation Facilities

Project Length: 2021 - 2022

Project Description:

Operating Budget Impact:



This portion of the capital project is for the construction of a restroom facility at Rogers Bridge Park.

Additional supplies, utilities, water, and maintenance costs will be required for the new restroom facility.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009				$ 190,000	$ 190,000		$ 380,000
Total	-	-	-	190,000	190,000	-	380,000

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services							-
Infrastructure				190,000	190,000		380,000
Machinery/Equipment							-
Contingency							-
Total	-	-	-	190,000	190,000	-	380,000

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel					1,000	1,000
Other Operating Costs					1,500	1,500
Total	$0	$0	$0	$0	$ 2,500	$ 2,500

Project Name (Number): PK-33 Rogers Bridge Park (320026.6220.0014) - ROGERS BRIDGE REHABILITATION

Project Category: Recreation Facilities

Project Length: 2015 - 2020

Project Description:

Operating Budget Impact:

This is a restoration project at Rogers Bridge Park that will preserve a historic bridge for the purpose of providing a public walking trail over the Chattahoochee River. This a joint project with the City of Johns Creek, Fulton County and Gwinnett County. The project has received an ARC grant of $400,000, with $100,000 matching funds. A contract has been awarded to an outside firm for project design.



At this time, there are no additional operating costs associated with this project.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009	$ 61,413	$14,591	$14,926			$	90,930
SPLOST 2014	40,249	12,117	2,474				54,840
Federal Grant - TIP	166,538	116,731	116,731				400,000
Local Government Grants	62,227	21,887	21,886				106,000
Total	330,426	165,326	156,017	-	-	-	651,770

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services	330,426	165,326	156,017				651,770
Infrastructure							-
Machinery/Equipment							-
Contingency							-
Total	330,426	165,326	156,017	-	-	-	651,770

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						
Other Operating Costs						
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): PK-35 Bunten Road Facility (320028)

Project Category: Recreation Facilities

Project Length: 2018 - 2019

Project Description:

Operating Budget Impact:



This project is for the replacement of the HVAC system at the Bunten Road Park Recreation Building. Staff plans to hire an outside consultant to assist in developing an request for proposal (RFP), evaluating bids, awarding the contract and monitoring installation. The RFP will be released in late 2017 with installation sometime in early 2018. Additional funds will be added once the HVAC installation contract is awarded.

Overall heating and cooling cost are expected to decrease by about 8% due to efficiency of the new HVAC system.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2014	$16,880	$ -	$ -	$ -		$	16,880
SPLOST 2017	387,410	37,115					424,525
Total	404,290	37,115	-	-	-	-	441,405

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Professional Services	29,290						29,290
Building	375,000	37,115					412,115
Total	404,290	37,115	-	-	-	-	441,405

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs	(1,500)	(2,000)	(2,000)	(2,000)	(2,000)	(9,500)
Total	($1,500) $	(2,000) $	(2,000) $	(2,000) $	(2,000) $	(9,500)

Project Name (Number): PK-36 Park Improvements (320031)

Project Category: Recreation Facilities

Project Description:

This capital project is for various improvements to all City of Duluth parks. The initial completed improvements were replacement of the Bunten Road activity building roof, a new playground structure at Bunten Road, and improvements to the Bunten Road park irrigation system. The installation of new city-wide park signage, resurfacing of the paved Bunten Road trail, and Bunten Road parking infrastructure improvements, including stadium seating, were completed in FY 2015. In FY 2016 two retaining walls were replaced at Bunten Road park to drainage.



Project Length: 2013 - 2019

Operating Budget Impact:

No additional operating costs are associated with this project. The upgrades to the park infrastructure may reduce operating costs.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009	$ 1,929,390	$4,425					$ 1,933,815
Total	1,929,390	4,425	-	-	-	-	1,933,815

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Bunten Road Park Playground	376,675						376,675
Bunten Road Trail/Parking/Seating	1,251,452						1,251,452
Bunten Road Activities Building Roof	91,600						91,600
City-Wide Park Signage	155,080						155,080
Irrigation-Bunten Road Park	25,200						25,200
Retaining Walls -Bunten Road Park	25,959						25,959
Bridge Railings Replacement	3,425	4,425					7,850
Total	1,929,390	4,425	-	-	-	-	1,933,815

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs						-
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): PD-20 SPLOST Vehicles (320027)

Project Category: Public Safety

Project Description:

This capital project has been established to purchase new police vehicles with SPLOST revenue.



Project Length: Recurring

Operating Budget Impact:

Additional vehicle insurance and maintenance costs will be required for new vehicles that are not replacing existing vehicles. However, a reduction in costs associated with maintaining older/higher mileage vehicles can be anticipated with the replacement of exiting vehicles.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009	$ 1,000,001						$ 1,000,001
SPLOST 2014	649,954	-	-	-			649,954
SPLOST 2017	247,121	652,879	540,000	540,000	540,000	540,000	3,060,000
General Fund	151,789	-					151,789
Total	2,048,865	652,879	540,000	540,000	540,000	540,000	4,861,744

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services							-
Infrastructure							-
Machinery/Equipment	2,048,865	652,879	540,000	540,000	540,000	540,000	4,861,744
Contingency							-
Total	2,048,865	652,879	540,000	540,000	540,000	540,000	4,861,744

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs						-
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): PD-21 Police Capital Projects (320029)

Project Category: Public Safety

Project Length: 2017-2023

Project Description:

Operating Budget Impact:



This captial project is for the purchase of public safety capital equipment. This budget includes funding for new police tasers and the first of year cost of a citywide police camera system. The camera system will be installed in phases over the next 6 years as funding is available. The City expects to commit over $1.5 million to the camera system.

Software support contract and camera replacement estimated to be $150,000 annually once system is fully installed.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009						$	-
SPLOST 2017	207,818	251,460	125,000	125,000	125,000	350,000	1,184,278
Total	207,818	251,460	125,000	125,000	125,000	350,000	1,184,278

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Professional Services							-
Police Equipment	207,818	251,460	125,000	125,000	125,000	350,000	1,184,278
Total	207,818	251,460	125,000	125,000	125,000	350,000	1,184,278

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs		50,000	90,000	130,000	150,000	420,000
Total	$0	$ 50,000	$ 90,000	$ 130,000	$ 150,000	$ 420,000

Project Name (Number): CD-62 Water/Sewer Improvements on Buford Highway (320022)

Project Category: Sewer

Project Length: 2010 - 2021

Project Description:

Operating Budget Impact:



This capital project is for the installation of water and sewer lines in the City's downtown area. The purpose of this capital project is to encourage redevelopment and economic growth within this area.

No additional operating costs are associated with this project.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009	$ 12,020	$	191,989	$ 191,989		$	395,997
Total	12,020	-	191,989	191,989	-	-	395,997

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services							-
Infrastructure	12,020		191,989	191,989			395,997
Machinery/Equipment							-
Contingency							-
Total	12,020	-	191,989	191,989	-	-	395,997

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs						-
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): CA-24 Downtown Parking (320019) - TOTAL

Project Category: Parking Facilities

Project Length: 2011 - 2019



Project Description:

This capital project will demolish obsolete buildings, provide safe, clean parking, provide safe access to the Town Green, establish a new visual gateway to downtown, and provide directional signage in the downtown area. The project will be completed in four phases. The first two phase are now complete. Phase III is nearly complete and Phase IV in now in design.

Operating Budget Impact:

A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009	$ 1,547,400	$ 27,898	$ -	$ -	$ -	$ -	$ 1,575,299
SPLOST 2014	1,184,434	-	-	-	-	-	1,184,434
Total	2,731,835	27,898	-	-	-	-	2,759,733

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Completed Phases	2,362,443	-	-	-	-	-	2,362,443
Parking Lot	369,392	27,898	-	-	-	-	397,290
Total	2,731,835	27,898	-	-	-	-	2,759,733

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel	100	100	100	100	100	500
Other Operating Costs	450	700	700	700	700	3,250
Total	$ 550	$ 800	$ 800	$ 800	$ 800	$ 3,750

Project Name (Number): CA-24 Downtown Parking (320019) - COMPLETED

Project Category: Parking Facilities

Project Length: 2011 - 2015

Project Description:

Operating Budget Impact:

A master plan was developed for The Block, an old police storage building was demolished on The Block and the parking lot was refurbished, and property (Ridgeway/Hill St., Najar property, & Main/Knox St.) was purchased for future parking/development in the downtown area.



A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009	$ 1,178,009						$ 1,178,009
SPLOST 2014	1,184,434						1,184,434
Total	2,362,443	-	-	-	-	-	2,362,443

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Master Plan - The Block	6,150						6,150
Bldg. Demo/Refurbish Parking Lot	112,136						112,136
Ridgeway/Hill Street Property	500,000						500,000
Najar Property	236,626						236,626
Main/Knox Street Property	100,017						100,017
Main Street Parking - Phase I	488,605						488,605
Main Street Parking - Phase II	918,909						918,909
Total	2,362,443	-	-	-	-	-	2,362,443

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel	100	100	100	100	100	500
Other Operating Costs	200	200	200	200	200	1,000
Total	$ 300	$ 300	$ 300	$ 300	$ 300	$ 1,500

Project Name (Number): CA-24 Downtown Parking-Parking Lot (320019.7564)

Project Category: Parking Facilities

Project Length: 2017 - 2019

Project Description:

Operating Budget Impact:

The downtown parking lot behind Pure Taqueria and The Red Clay Music Foundary will be milled and resurfaced. Lighting will be upgraded and new dumpster pads will be added. The project is in the design phase and construction will commence when construction is completed on the Seed Capital building on Main Street is complete. Additional funds to be allocated once construction bids are received.



A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009	$ 369,392	$ 27,898				$	397,290
SPLOST 2014							-
Total	369,392	27,898	-	-	-	-	397,290

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Land							-
Professional Services	10,792	2,790					13,581
Infrastructure	358,600	25,108					383,709
Machinery/Equipment-Signage							-
Contingency							-
Total	369,392	27,898	-	-	-	-	397,290

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs	250	500	500	500	500	2,250
Total	$ 250	$ 500	$ 500	$ 500	$ 500	$ 2,250

Project Name (Number): CA-05 City Hall Building (320011)

Project Category: Administrative Facilities

Project Length: 2018-2019

Project Description:

Operating Budget Impact:



The replacement of one of three commercial HVAC units in the City Hall building. The units were orginally installed when the building was constructed in December of 2008.

Normal quarterly maintenance of a HVAC unit, already included in the operating budget.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2014	$ -	48,780	-	-	-	-	$ 48,780
SPLOST 2017							-
Total	-	48,780	-	-	-	-	48,780

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Professional Services							-
Buildings	-	48,780					48,780
Total	-	48,780	-	-	-	-	48,780

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs	-	-	-	-	-	-
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): CA-25 Downtown Parking Facility (320035)

Project Category: Parking Facilities

Project Length: 2018-2020

Project Description:

The City is partnering with a private developer to construct a parking deck with a hotel on top in the City's downtown. The developer, based on a purchase and sale agreement with the City's, will construct the parking deck and hotel. The parking deck will consist of 330 space and when complete the developer will deed over to the City 230 of the spaces to be used public parking in downtown. The remaining 100 space will be for hotel patrons.



Operating Budget Impact:

The City will be responsible for landscaping maintenance of the area, along with maintenance of its share of the parking deck and insurance.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2009	$ 40,313	$ 7,398	-				$ 47,711
SPLOST 2017			4,500,000				4,500,000
Total	40,313	7,398	4,500,000	-	-	-	4,547,711

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Professional Services	40,313	7,398					47,711
Site Improvements			4,500,000				4,500,000
Total	40,313	7,398	4,500,000	-	-	-	4,547,711

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel		750	2,500	2,500	2,500	8,250
Other Operating Costs		1,000	8,000	8,000	8,000	25,000
Total	$0	$1,750	$10,500	$10,500	$10,500	$33,250

Project Name (Number): CD-71 Main Street Multi-Use Trail (320036)

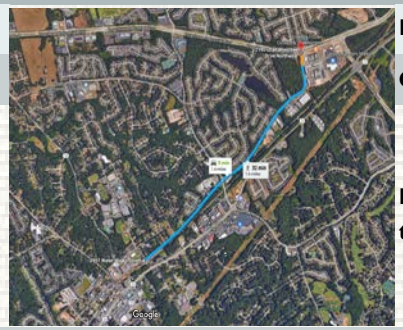
Project Category: Transportation

Project Length: 2018-2023

Project Description:

Operating Budget Impact:

This capital project is for the construction of an approximate 1 mile pedestrain/bicycle multi-use trail along Main Street from Peachtree Industrial Boulevard to Downtown. The project is jointly funded between Gwinnett County (81%) and the City of Duluth (19%). The trail will be 10 feet wide and will require sewer lines, landscaping and possilble utility relocation. Additional funds will be added to this project to complete design and when the construction contract is awarded.



Minimal landscape maintenance of the trail will required.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2017	$ 361	$ 43,339	$28,500	$247,000	$114,000	$9,500	$ 442,700
SPLOST Gwinnett County	1,537	178,200	121,500	1,053,000	486,000	40,500	1,880,737
Total	1,898	221,539	150,000	1,300,000	600,000	50,000	2,323,437

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Professional Services	1,898	221,539	15,000	130,000	60,000	5,000	433,437
Infrastructure	-	-	135,000	1,170,000	540,000	45,000	1,890,000
Total	1,898	221,539	150,000	1,300,000	600,000	50,000	2,323,437

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs	200	200	200	200	200	1,000
Total	$200	$200	$200	$200	$200	$1,000

Project Name (Number): CD-72 Rogers Bridge - Main Street Intersection Improvements (320037)

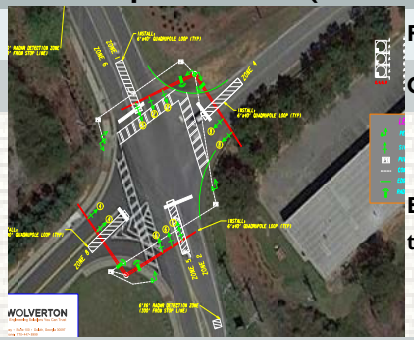
Project Category: Transportation

Project Length: 2018-2019

Project Description:

Operating Budget Impact:

This capital project is for intersection improvements at Rogers Bridge Road and Main Street to correct hazardous sight distance conditions. Improvement is likely to be the installation of mask arm traffic lights at this intersections, along with pavement markings for pedestrian crossing. This project will be designed to coordinate with the Main Street Multi-Use Trail project.



Electric cost for the operation of the traffic lights

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2017	$ 7,711	$ 71,804				$	79,515
SPLOST Gwinnett County	31,896	307,089					338,985
Total	39,607	378,893	-	-	-	-	418,500

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Professional Services	39,607	14,195					53,802
Infrastructure	-	364,698					364,698
Total	39,607	378,893	-	-	-	-	418,500

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs	150	300	300	300	300	1,350
Total	$150	$300	$300	$300	$300	$1,350

Project Name (Number): CD-73 Pine Needle Drive Improvements (320038)

Project Category: Transportation

Project Length: 2018-2022

Project Description:

Operating Budget Impact:

This capital project will re-align the road where Pine Needle Drive meets State Route 120. Pine Needle Drive currently intersects State Route 120 at a about a 45 degree angle, creating unsafe sight distance for driver's merging on to State Route 120. The road will be realigned to intersect at a 90 degree angle.



Normal operating cost for street maintenance already included in the current budget.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2017	$ 118	$ 47,068	$28,500	$66,500	$14,250	$	156,436
SPLOST Gwinnett County	501	158,027	121,500	283,500	60,750		624,278
Total	619	205,095	150,000	350,000	75,000	-	780,714

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Professional Services	619	205,095	15,000	35,000	7,500		263,214
Infrastructure	-	-	135,000	315,000	67,500		517,500
Total	619	205,095	150,000	350,000	75,000	-	780,714

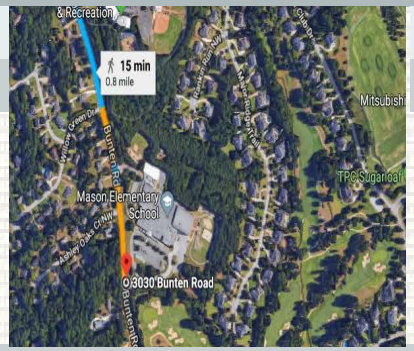
Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs						-
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): CD-74 Bunten Road Sidewalks (320039)

Project Category: Transportation

Project Description:

This capital project will add 5 wide sidewalks on the east side of the road from Old Peachtree Road to Mason Elementary School. This sidewalk is being installed in a residential area and will be adjacent to the City's Bunten Road park. It will connect to the existing sidewalk in front of Mason Elementary School.



Project Length: 2018-2022

Operating Budget Impact:

Normal maintenance already included in the operating budget.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2017	$ 172	$ 50,623	$19,000	$76,000	$95,000	$	240,795
SPLOST Gwinnett County	735	173,183	81,000	324,000	405,000		983,918
Total	908	223,806	100,000	400,000	500,000	-	1,224,713

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Professional Services	908	223,806	10,000	40,000	50,000		324,713
Infrastructure	-	-	90,000	360,000	450,000		900,000
Total	908	223,806	100,000	400,000	500,000	-	1,224,713

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs					850	850
Total	$0	$0	$0	$0	$850	$850

Project Name (Number): CD-75 Willbrooke Trail (320040)

Project Category: Transportation

Project Length: 2019-2021

Project Description:

Operating Budget Impact:

This capital project is to construct a 10 foot wide multi-use trail connecting the Willbrooke neighborhood to the South on Main neighborhood, which is adjacent to the City's downtown entertainment distict. Trail amenities will include landscaping, low level lighting and connectivity to other public sidewalks. The project will also include the installation of traffic calming infrasturcture in the Willbrooke Trail neighborhood at the enterance to the trail.



Landscape maintenance and lighting cost will need to be added to the operating budget.

Funding Sources:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
SPLOST 2017	$ -	$ 389,000	$170,000	$15,000		$	574,000
Total	-	389,000	170,000	15,000	-	-	574,000

Project Costs:	Prior Years	FY19	FY20	FY21	FY22	FY23	Total
Professional Services		49,000	17,000				66,000
Land	-	340,000	34,000				374,000
Infrastructure			119,000	15,000			134,000
Total	-	389,000	170,000	15,000	-	-	574,000

Operating Budget Impact:	FY19	FY20	FY21	FY22	FY23	Total
Personnel						-
Other Operating Costs		750	1,800	1,800	1,800	6,150
Total	$0	$750	$1,800	$1,800	$1,800	$6,150


HOYT PHILLIPS
WWII
CLAUDE PHILLIPS
WWII

City of Duluth
Your Live - Work - Play Community

IV. GENERAL FUND LINE ITEMS

General Fund Revenues Line Items

General Fund Expenditures Line Items

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
General Property Taxes					
311206	FY 2008 Property Taxes	$ 13	$ -	$ -	$ -
311207	FY 2009 Property Taxes	10	-	-	-
311208	FY 2010 Property Taxes	12	-	-	-
311209	FY 2011 Property Taxes	12	-	-	10
311210	FY 2012 Property Taxes	193	2,605	50	25
311211	FY 2013 Property Taxes	20,837	1,331	200	50
311212	FY 2014 Property Taxes	60,066	4,807	1,000	300
311213	FY 2015 Property Taxes	6,277,060	21,136	2,500	500
311214	FY 2016 Property Taxes	-	7,406,379	10,000	4,500
311215	FY 2017 Property Taxes	-	-	7,800,000	30,000
311216	FY 2018 Property Taxes	-	-	-	8,300,000
311310	Gwinnett Co Motor Veh Taxes	168,194	124,843	90,000	73,000
311315	Motor Vehicle Title Ad Valorem Tax - TAVT	705,992	588,949	610,000	720,000
311600	Transfer Tax	62,874	55,844	50,000	60,000
311601	Intangible Tax	116,590	139,267	115,000	111,000
311700	Franchise Tax	2,105,103	2,065,085	2,020,000	2,030,000
	General Property Taxes Totals	9,516,954	10,410,246	10,698,750	11,329,385
Selective Sales & Use Taxes					
314200	Alcohol Beverage Tax	607,079	615,198	610,000	616,000
314300	Mixed Drink Excise Tax	55,645	54,643	52,000	54,000
314310	Malt Beverage Excise Tax	-	-	3,000	6,000
314500	Energy Excise Tax	11,413	13,150	14,000	15,000
	Selective Sales & Use Taxes Totals	674,137	682,991	679,000	691,000
Business Taxes					
316100	Occupational Tax	1,074,780	1,091,471	1,080,000	1,080,000
316101	Occupational Tax Admin Fee	82,094	82,375	80,000	80,000
316200	Insurance Premium Tax	1,532,819	1,660,403	1,690,000	1,840,000
316300	Institutional Tax	58,989	64,837	54,000	65,000
	Business Taxes Totals	2,748,682	2,899,086	2,904,000	3,065,000
Penalties & Interest on Delinquent taxes					
319100	Interest on Delinquent Taxes/Fees	24,174	7,745	9,000	8,000
319101	Tax/Fee Penalty	41,973	6,341	6,000	6,000
319200	Alcohol Late Penalty	2,538	1,100	100	100
319400	Occupational Tax Penalty	7,865	12,006	9,000	9,000
319500	Tax FIFA Cost	1,164	1,240	2,120	1,800
	Penalties & Interest on Delinquent taxes Totals	$ 77,713	$ 28,432	$ 26,220	$ 24,900

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Business Licenses					
321100	Alcohol Handling Permits	$ 45,775	$ 43,645	$ 44,000	$ 44,000
321110	Beer Only Package	500	500	500	500
321120	Beer and Wine Package	27,750	26,350	27,000	26,000
321130	Beer, Wine, Liquor Consumption	95,600	86,350	85,500	92,500
321131	Package Store Licenses	33,000	48,000	42,000	42,000
321132	Beer and Wine Consumption	20,000	28,025	22,000	26,000
321133	Beer Only Consumption	3,500	3,100	3,500	4,000
321134	Liquor Consumption	600	150	450	150
321135	Wine Only Consumption	100	-	100	100
321145	Alcohol Special Events Facility	2,500	1,650	1,500	1,500
321150	Wholesaler - Alcohol	-	-	-	50
321154	Brewery - Beer and Malt Beverages	-	-	-	50
321220	Insurance License Fees	60,000	57,750	58,000	58,000
321250	Business Permits	135	90	50	50
321900	Alcohol Application Fees	5,260	4,830	4,500	4,600
	Business Licenses Totals	294,720	300,440	289,100	299,500
Non-Business Licenses & Permits					
322200	Repermitting Building Permits	212	809	200	200
322210	Rezonings	6,604	1,974	1,800	1,800
322230	Sign Permits	17,390	14,150	13,000	14,000
322240	Planning Review Fees	9,350	8,245	6,000	7,000
322901	Vendor Fees	165	350	-	-
322902	Filming Permits and Fees	650	550	500	500
	Non-Business Licenses & Permits Totals	34,372	26,078	21,500	23,500
Regulatory Fees					
323110	Development Permits/Land Disturb	3,215	8,638	3,500	2,600
323111	Reinspection fees	-	150	100	50
323113	V/SE/CU Application	-	2,250	750	500
323120	Building Permits Residential	297,146	225,174	252,000	339,000
323121	Building Permits Commercial	152,506	466,434	213,000	169,500
323122	Mechanical Permits	7,200	11,760	9,000	9,000
323185	Swimming Pool Permits	200	400	200	200
323900	NPDES Stormwater/ Dev Fee	12	80	100	100
323930	P & Z Misc Income	828	2,326	1,000	1,100
	Regulatory Fees Totals	$ 461,107	$ 717,211	$ 479,650	$ 522,050

General Fund Revenue Line Items

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Federal Government Grants					
331111	DOJ Federal Grant	$ 5,578	$ 4,643	$ 8,476	$ 5,063
	Federal Government Grants Totals	5,578	4,643	8,476	5,063
State Government Grants					
334152	GMA State Grant	-	1,000	-	-
	State Government Grants Totals	-	1,000	-	-
Local Government Grants					
336010	Gwinnett Convention and Visitors Bureau Grant	-	2,000	-	-
	Local Government Grants Totals	-	2,000	-	-
Local Government Unit Payment in Lieu of Taxes					
338000	Other Taxes	1,017	1,035	1,000	1,000
338100	Intergovernmental Revenue	1,167,104	1,143,471	1,129,110	1,253,110
	Local Government Unit Payment in Lieu of Taxes Totals	1,168,122	1,144,506	1,130,110	1,254,110
Public Safety					
342112	Police Dept. Copies	5,911	6,606	5,600	5,400
342130	False Alarms	7,700	5,475	6,300	13,000
342310	Police Dept. Fingerprints	21,032	24,031	19,000	21,000
342311	Criminal History Background	48,357	44,396	46,000	40,000
	Public Safety Totals	83,000	80,508	76,900	79,400
Utilities/Enterprise					
344110	Garbage Bags - 32 Gallon	962	782	978	978
344111	Garbage Bags - Senior 32 Gal	849	962	1,108	790
344112	Garbage Bags - 13 Gallon	368	300	300	300
344113	Garbage Bags - Senior 13 Gal	306	182	218	214
344114	Garbage Bags - 42 Gallon	225	255	200	230
344115	Garbage Bags - Senior 42 Gallon	61	38	26	26
344130	Recycling Proceeds	5,006	5,505	5,400	5,200
344190	Garbage Bag Rebate	185,406	195,632	190,000	197,000
	Utilities/Enterprise Totals	193,183	203,655	198,230	204,738
Other Fees					
346900	Appeal Hearing Fees	2,250	-	-	-
	Other Fees Totals	$ 2,250	$ -	$ -	$ -

General Fund Revenue Line Items

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Culture & Recreation					
347200	Bunten Rd. Facility Rental	$ 5,800	$ 3,303	$ 5,200	$ 4,400
347201	Pavilion Rental	4,180	4,965	3,300	3,300
347202	Field Rental	47,009	48,015	47,000	37,000
347203	Gym Rental	8,688	11,101	9,200	8,500
347204	Facility Rental - Rogers Bridge	1,075	800	1,300	1,100
347205	Facility Rental - WP Jones	2,185	3,629	2,000	3,400
347500	Recreation Programs	94,173	109,862	91,000	94,000
347501	Camps	141,068	129,226	126,000	126,000
347502	Tennis Court Fees	29,531	26,373	25,000	24,000
347503	Special Events Camps	30	-	-	-
347504	Senior Programs	7,341	6,922	6,800	6,800
347900	Concessions	1,055	503	730	500
	Culture & Recreation Totals	342,134	344,697	317,530	309,000
Other Charges for Services					
349300	Bad Check Fee	174	225	220	200
349310	Online Convenience Fee	40	-	-	-
349315	Event Attendant Fees	30,126	27,889	28,000	28,000
349320	Alcohol Training Class	8,683	8,700	8,300	8,300
	Other Charges for Services Totals	39,023	36,814	36,520	36,500
Fines & Forfeitures					
351170	Court Fines	2,018,517	1,635,575	1,800,000	1,800,000
351200	Bonds & Forfeitures	3,609	12,101	10,000	7,000
351320	Cash Confiscation	26,306	(8,820)	1,000	1,000
351900	Red Light Fines/ Income	316	70	-	-
	Fines & Forfeitures Totals	2,048,748	1,638,926	1,811,000	1,808,000
Interest Revenue					
361000	Interest Income - Checking	3,817	8,440	3,200	8,000
361001	Investment Income	52,867	54,433	51,000	56,000
361002	Investment Inc/ Capital Res	4,678	6,609	6,300	7,100
	Interest Revenue Totals	61,362	69,481	60,500	71,100
Contributions & Donations from Private Sources					
371001	Flag Donations	320	1,025	400	400
371004	Special Events Sponsors/ Vendors	68,681	37,089	25,000	30,000
371005	Donations	51,600	26,467	8,250	1,500
	Contributions & Donations from Private Sources Totals	$ 120,601	$ 64,581	$ 33,650	$ 31,900

General Fund Revenue Line Items

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Rents & Royalties					
381000	Downtown Rental Income	$ 28,603	$ 9,351	$ 6,600	$ 100
381002	Festival Center Rental	5,715	3,183	5,000	8,000
381004	F/C Linen/Equip Rental	871	1,700	1,000	600
381005	Alcohol Posted Sign	400	700	150	100
	Rents & Royalties Totals	35,589	14,934	12,750	8,800
Telephone Commissions					
382001	Rental Income Grid	70,126	69,178	66,000	69,000
	Telephone Commissions Totals	70,126	69,178	66,000	69,000
Reimbursement from Damaged Property					
383000	Reimb - Damaged Property	-	137	100	100
383001	Insurance Proceeds - Accidents	12,273	12,584	15,000	15,000
383005	Insurance Claims Reimbursements	9,100	14,282	2,000	2,000
	Reimbursement from Damaged Property Totals	21,373	27,004	17,100	17,100
Other					
389000	Miscellaneous Revenue	12,833	18,926	5,000	12,000
389001	Police Dept. Misc. Revenue	1,782	905	700	800
389007	Income from Copies, etc.	126	786	100	100
389009	Dumpster Card Fees	1,150	1,150	1,100	1,100
389010	Sale of Misc. Merchandise	113	19	50	40
389011	Cash Short and Over	-	-	-	50
389060	Flexible Spending Gain/Loss	534	1,498	50	100
389065	401A Employee Forfeitures	9,767	19,221	4,400	3,000
	Other Totals	26,305	42,504	11,400	17,190
Interfund Transfers					
391222	Transfer from Police Tech Fund	112,000	85,000	90,000	90,000
391223	Transfer from State Drug Fund	5,578	4,643	8,476	5,063
391230	Transfer from SPLOST 2005	504	-	-	-
391279	Transfer from Tax Allocation District	-	14,000	14,000	42,000
	Interfund Transfers Totals	118,082	103,643	112,476	137,063
Proceeds of General Fixed Asset Disposals					
392100	Sale of Assets (not Capital)	-	1,270	-	100
392101	Auction Proceeds	1,125	-	250	100
392200	Sale of Property/ Capital Assets	-	14,698	-	100
	Proceeds of General Fixed Asset Disposals Totals	1,125	15,968	250	300
	General Fund Total Revenue	**$ 18,144,284**	**$ 18,928,527**	**$ 18,991,112**	**$ 20,004,599**

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Mayor & Council					
Governing Body					
Salaries & Wages					
1000-1110-511000	Salaries & Wages	$ 38,850	$ 37,800	$ 39,600	$ 39,600
	Total	38,850	37,800	39,600	39,600
Employee Benefits					
1000-1110-512200	FICA Tax	3,045	2,965	3,029	3,029
	Total	3,045	2,965	3,029	3,029
Other Purchased Services					
1000-1110-523203	Cell Phones	960	960	960	960
1000-1110-523500	Travel/Parking	2,808	2,220	5,439	2,745
1000-1110-523700	Certification/ Educ/Training	5,867	10,576	19,191	21,143
1000-1110-523750	Council/Staff Meeting Expense	8,813	7,064	14,984	15,601
	Total	18,448	20,820	40,574	40,449
Supplies					
1000-1110-531703	Emp/Council & Comm. Relations	1,093	4,009	4,471	1,457
	Total	1,093	4,009	4,471	1,457
Contingencies					
1000-1110-579000	Contingency	-	-	67,500	70,000
	Total	-	-	67,500	70,000
	Department Total: Governing Body	$ 61,436	$ 65,594	$ 155,174	$ 154,535
Boards & Committees					
Alcohol Review Board					
Salaries & Wages					
1010-1011-511000	Salaries & Wages	275	125	700	700
	Total	275	125	700	700
Employee Benefits					
1010-1011-512200	FICA Tax	21	10	54	54
	Total	21	10	54	54
	Total: Alcohol Review Board	296	135	754	754
Finance Committee					
Salaries & Wages					
1010-1012-511000	Salaries & Wages	50	50	500	500
	Total	50	50	500	500
Employee Benefits					
1010-1012-512200	FICA Tax	4	4	38	38
	Total	4	4	38	38
	Total: Finance Committee	54	54	538	538
Zoning Board					
Salaries & Wages					
1010-1013-511000	Salaries & Wages	75	375	900	1,800
	Total	$ 75	$ 375	$ 900	$ 1,800

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Boards & Committees					
Zoning Board (continued)					
Employee Benefits					
1010-1013-512200	FICA Tax	$ 6	$ 29	$ 69	$ 138
	Total	6	29	69	138
	Total: Zoning Board	81	404	969	1,938
Planning Commission					
Salaries & Wages					
1010-1014-511000	Salaries & Wages	750	525	2,250	3,600
	Total	750	525	2,250	3,600
Employee Benefits					
1010-1014-512200	FICA Tax	57	40	172	275
	Total	57	40	172	275
	Total: Planning Commission	807	565	2,422	3,875
	Department Total: Boards & Committees	$ 1,238	$ 1,157	$ 4,683	$ 7,105
City Manager					
City Managers Office					
Salaries & Wages					
1020-1320-511000	Salaries & Wages	155,581	168,520	179,278	186,380
1020-1320-511300	Overtime	630	634	1,642	1,683
	Total	156,210	169,153	180,919	188,063
Employee Benefits					
1020-1320-512100	Group Insurance	19,133	24,033	24,896	25,286
1020-1320-512200	FICA Tax	12,422	12,980	13,326	13,575
1020-1320-512400	Retirement Contrib/Pension	12,958	25,366	17,191	14,096
1020-1320-512900	Vehicle Allowance	2,600	2,600	5,200	6,001
	Total	47,112	64,979	60,613	58,957
Purchased Professional & Technical Services					
1020-1320-521100	Meeting Facilitator	6,015	6,080	10,244	9,402
1020-1320-521200	Professional Services	45,400	77,638	105,001	70,001
	Total	51,415	83,718	115,245	79,403
Purchased Property Services					
1020-1320-522203	General Emergency Repairs	38,394	39,357	70,212	110,000
	Total	38,394	39,357	70,212	110,000
Other Purchased Services					
1020-1320-523600	Dues & Professional Fees	2,436	3,701	3,770	3,770
1020-1320-523700	Certification/ Educ/Training	1,226	766	6,701	7,201
1020-1320-523750	Council/Staff Meeting Expense	992	338	2,000	1,000
	Total	4,654	4,804	12,471	11,971
Supplies					
1020-1320-531100	Office Supplies	2,517	1,948	2,000	2,000
1020-1320-531601	Office Equipment	136	280	250	250
1020-1320-531703	Emp/Council & Comm. Relations	1,347	1,327	2,000	2,000
	Total	$ 4,001	$ 3,555	$ 4,250	$ 4,250

Account Number	Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
City Managers Office (continued)						
Machinery & Equipment						
1020-1320-542100	Machinery		$ -	$ 7,400	$ -	$ -
		Total	-	7,400	-	-
	Department Total: City Manager		$ 301,787	$ 372,967	$ 443,710	$ 452,644
City Clerk/Business Office						
Clerk Administration						
Salaries & Wages						
1040-1330-511000	Salaries & Wages		216,704	225,134	234,639	243,657
1040-1330-511101	Part Time Salaries & Wages		26,596	18,624	26,348	23,943
1040-1330-511300	Overtime		54	63	1,085	1,134
		Total	243,355	243,821	262,071	268,734
Employee Benefits						
1040-1330-512100	Group Insurance		46,384	53,106	53,306	55,550
1040-1330-512200	FICA Tax		18,043	17,935	20,048	20,558
1040-1330-512400	Retirement Contrib/Pension		20,968	23,645	25,930	22,031
		Total	85,395	94,686	99,284	98,140
Purchased Professional & Technical Services						
1040-1330-521101	Management Consulting Services		7,562	5,064	7,500	8,000
1040-1330-521200	Professional Services		120,814	76,864	120,000	120,000
1040-1330-521300	Technical Services		1,800	2,500	3,500	3,600
		Total	130,177	84,428	131,000	131,600
Other Purchased Services						
1040-1330-523100	Property Liability Insurance		302,978	334,395	374,987	355,199
1040-1330-523203	Cell Phones		1,920	1,920	1,920	1,920
1040-1330-523300	Advertising/Public Notices		1,213	2,728	3,490	2,890
1040-1330-523500	Travel/Parking		588	244	570	570
1040-1330-523600	Dues & Professional Fees		43,668	44,529	38,200	49,062
1040-1330-523700	Certification/ Educ/Training		5,305	4,885	7,873	7,547
		Total	355,673	388,701	427,040	417,188
Supplies						
1040-1330-531100	Office Supplies		9,342	7,463	8,845	8,985
1040-1330-531400	Subscriptions & Periodicals		5,933	5,687	7,963	5,963
1040-1330-531601	Office Equipment		66	1,766	958	1,608
1040-1330-531701	Election Supplies/Notices		80	145	17,940	463
1040-1330-531703	Emp/Council & Comm. Relations		4,131	3,437	5,000	6,000
		Total	19,552	18,498	40,706	23,019
Intergovernmental						
1040-1330-571001	Taxes on Purchased Property		3,231	-	1,400	1
		Total	3,231	-	1,400	1
Bad Debts						
1040-1330-574000	Bad Debts		3,677	778	3,360	3,000
		Total	3,677	778	3,360	3,000
		Total: Clerk Administration	$ 841,060	$ 830,913	$ 964,862	$ 941,682

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
City Clerk/Business Office					
Finance					
Salaries & Wages					
1040-1510-511000	Salaries & Wages	$ 195,161	$ 203,181	$ 209,185	$ 216,168
1040-1510-511101	Part Time Salaries & Wages	29,431	41,135	50,559	51,826
1040-1510-511300	Overtime	272	635	560	574
	Total	224,864	244,951	260,304	268,567
Employee Benefits					
1040-1510-512100	Group Insurance	36,599	36,584	36,965	38,268
1040-1510-512200	FICA Tax	16,898	18,357	19,913	20,546
1040-1510-512400	Retirement Contrib/Pension	18,798	21,193	23,072	19,507
	Total	72,296	76,134	79,951	78,320
Purchased Professional & Technical Services					
1040-1510-521200	Professional Services	39,000	39,000	41,500	42,000
	Total	39,000	39,000	41,500	42,000
Other Purchased Services					
1040-1510-523203	Cell Phones	960	960	960	960
1040-1510-523500	Travel/Parking	294	931	1,520	1,520
1040-1510-523600	Dues & Professional Fees	755	697	1,031	981
1040-1510-523602	Bank/Credit Card Fees	35,482	19,152	19,450	19,305
1040-1510-523700	Certification/ Educ/Training	1,844	1,529	2,918	2,918
	Total	39,334	23,268	25,879	25,684
Supplies					
1040-1510-531400	Subscriptions & Periodicals	159	60	250	150
	Total	159	60	250	150
	Total: Finance	375,653	383,413	407,884	414,722
Business Office					
Salaries & Wages					
1040-1520-511000	Salaries & Wages	159,949	158,748	168,875	166,978
1040-1520-511300	Overtime	982	521	2,185	2,160
	Total	160,931	159,269	171,061	169,138
Employee Benefits					
1040-1520-512100	Group Insurance	47,282	47,210	47,616	57,136
1040-1520-512200	FICA Tax	11,833	11,653	13,086	12,939
1040-1520-512400	Retirement Contrib/Pension	15,448	16,665	18,817	15,222
	Total	74,563	75,528	79,519	85,297
Other Purchased Services					
1040-1520-523500	Travel/Parking	647	376	805	805
1040-1520-523600	Dues & Professional Fees	50	50	151	151
1040-1520-523700	Certification/ Educ/Training	1,759	423	4,170	2,200
	Total	$ 2,455	$ 849	$ 5,126	$ 3,156

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
City Clerk/Business Office					
Business Office (continued)					
Supplies					
1040-1520-531400	Subscriptions & Periodicals	$ 67	$ 30	$ 70	$ 70
1040-1520-531550	Garbage Bags for Resale	3,843	3,796	4,100	4,500
1040-1520-531601	Office Equipment	-	609	495	438
	Total	3,910	4,435	4,665	5,008
Intergovernmental					
1040-1520-571000	Intergovernmental Expenditures	1,090	732	1,460	1,000
	Total	1,090	732	1,460	1,000
	Total: Business Office	242,950	240,814	261,830	263,599
Info. Technology					
Salaries & Wages					
1040-1535-511000	Salaries & Wages	187,265	195,403	202,718	207,785
1040-1535-511300	Overtime	152	301	1,222	1,253
	Total	187,417	195,704	203,940	209,038
Employee Benefits					
1040-1535-512100	Group Insurance	46,877	48,210	49,135	50,838
1040-1535-512200	FICA Tax	14,145	14,662	15,601	15,991
1040-1535-512400	Retirement Contrib/Pension	18,128	20,694	22,433	18,813
	Total	79,149	83,565	87,170	85,643
Purchased Professional & Technical Services					
1040-1535-521101	Management Consulting Services	1,210	2,470	3,000	3,000
1040-1535-521300	Technical Services	8,923	9,885	15,000	15,000
	Total	10,133	12,355	18,000	18,000
Purchased Property Services					
1040-1535-522201	Office Equipment Maintenance	1,498	1,345	3,500	2,000
1040-1535-522322	Equipment Leases	100,473	99,808	129,040	108,302
	Total	101,971	101,153	132,540	110,302
Other Purchased Services					
1040-1535-523201	Telephone	174,026	170,920	215,620	214,540
1040-1535-523202	Support Agreements	182,659	199,266	156,898	207,694
1040-1535-523203	Cell Phones	2,880	2,880	2,880	2,880
1040-1535-523205	Internet Commerce	530	-	1	-
1040-1535-523700	Certification/ Educ/Training	3,450	3,889	2	802
1040-1535-523801	Software Licenses	29,850	26,174	27,720	30,020
	Total	393,395	403,129	403,121	455,936
Supplies					
1040-1535-531235	Cable	-	7,173	8,880	8,208
1040-1535-531601	Office Equipment	29,267	24,823	28,000	25,000
1040-1535-531602	Computer Upgrades	76,895	73,424	60,801	30,002
	Total	106,162	105,420	97,681	63,210
	Total: Info. Technology	$ 878,227	$ 901,325	$ 942,452	$ 942,129

Account Number	Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
City Clerk/Business Office						
Human Resources						
Salaries & Wages						
1040-1540-511000	Salaries & Wages		$ 149,934	$ 156,258	$ 160,365	$ 166,116
1040-1540-511300	Overtime		30	30	1,017	1,043
		Total	149,964	156,287	161,382	167,159
Employee Benefits						
1040-1540-512100	Group Insurance		38,154	32,098	31,637	33,536
1040-1540-512200	FICA Tax		10,717	11,357	12,346	12,787
1040-1540-512400	Retirement Contrib/Pension		14,469	16,355	17,752	15,044
1040-1540-512901	Health & Wellness		2,063	224	2,100	1,200
1040-1540-512902	Employee Meetings & Awards		3,493	6,282	6,525	6,550
		Total	68,896	66,317	70,360	69,118
Purchased Professional & Technical Services						
1040-1540-521101	Management Consulting Services		947	930	2,000	2,000
1040-1540-521300	Technical Services		1,411	1,418	1,500	1,500
		Total	2,358	2,348	3,500	3,500
Other Purchased Services						
1040-1540-523600	Dues & Professional Fees		749	588	1,115	1,130
1040-1540-523700	Certification/ Educ/Training		2,936	4,842	4,445	6,400
1040-1540-523901	Recruitment & Hiring		14,952	11,254	15,700	14,401
		Total	18,638	16,683	21,260	21,931
Supplies						
1040-1540-531109	Safety / Disaster Mgmt Supplies & Equipment		514	133	1,000	1,000
1040-1540-531400	Subscriptions & Periodicals		364	444	600	700
1040-1540-531601	Office Equipment		-	973	1,000	1,000
1040-1540-531702	Employee Relations		753	497	800	700
		Total	1,631	2,047	3,400	3,400
Self Funded Insurance						
1040-1540-552200	Claims		2,512	228	12,000	8,000
		Total	2,512	228	12,000	8,000
		Total: Human Resources	243,998	243,910	271,902	273,107
Custodial/Bldg. Maintenance						
Salaries & Wages						
1040-1565-511000	Salaries & Wages		27,306	29,466	39,514	40,508
1040-1565-511300	Overtime		19	46	971	995
		Total	27,325	29,512	40,484	41,503
Employee Benefits						
1040-1565-512100	Group Insurance		14,191	14,164	14,272	15,092
1040-1565-512200	FICA Tax		1,894	2,041	3,097	3,175
1040-1565-512400	Retirement Contrib/Pension		2,221	3,793	4,453	3,735
		Total	$ 18,306	$ 19,999	$ 21,823	$ 22,002

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
City Clerk/Business Office					
Custodial/Bldg. Maintenance (continued)					
Purchased Professional & Technical Services					
1040-1565-521303	Maintenance Tech/ Contracts	$ 5,239	$ 6,997	$ 14,074	$ 8,034
	Total	5,239	6,997	14,074	8,034
Purchased Property Services					
1040-1565-522130	Bldg. Maintenance/Cleaning	18,291	8,288	9,660	6,776
	Total	18,291	8,288	9,660	6,776
Supplies					
1040-1565-531102	Building Supplies	5,856	4,618	5,041	5,041
	Total	5,856	4,618	5,041	5,041
	Total: Custodial/Bldg. Maintenance	75,017	69,413	91,082	83,356
	Department Total: City Clerk/Business Office	$ 2,656,906	$ 2,669,788	$ 2,940,012	$ 2,918,595
General Government					
General Govt Operations/Services					
Salaries & Wages					
1060-1566-511210	Event Salaries	34,524	31,801	35,578	26,430
	Total	34,524	31,801	35,578	26,430
Employee Benefits					
1060-1566-512200	FICA Tax	2,509	2,370	2,720	2,022
	Total	2,509	2,370	2,720	2,022
Purchased Property Services					
1060-1566-522140	Landscaping Downtown Properties	37,770	45,263	48,840	51,120
1060-1566-522146	Landscaping PIB Medians	3,165	3,164	3,360	3,360
1060-1566-522147	Landscaping Public Safety	8,665	8,665	9,000	9,000
1060-1566-522202	Vehicle Repairs/Maintenance	-	1,220	810	810
1060-1566-522205	Repairs & Maint - Landscape	-	-	1,500	1,500
1060-1566-522320	Equipment Rental	2,016	2,010	2,000	2,000
	Total	51,616	60,322	65,510	67,790
Other Purchased Services					
1060-1566-523101	Insurance Deductible	3,000	4,769	3,000	3,000
	Total	3,000	4,769	3,000	3,000
Supplies					
1060-1566-531101	Postage	8,023	6,086	7,000	8,200
1060-1566-531210	Water/Sewer	13,151	26,518	17,819	22,069
1060-1566-531215	Stormwater Fees	17,436	14,448	15,533	15,717
1060-1566-531230	Electric	79,642	76,278	85,072	87,072
1060-1566-531401	Records Preservation	208	215	500	500
1060-1566-531702	Employee Relations	1,685	2,237	1,800	1,800
	Total	120,145	125,782	127,724	135,358
	Total: General Govt Operations/Services	$ 211,795	$ 225,044	$ 234,533	$ 234,599

Account Number	Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
General Government						
Red Clay Theatre						
Purchased Property Services						
1060-1573-522203	General Emergency Repairs		$ 6,984	$ 6,796	$ 9,500	$ 9,500
		Total	6,984	6,796	9,500	9,500
Other Purchased Services						
1060-1573-523201	Telephone		7,674	7,588	7,788	3,120
		Total	7,674	7,588	7,788	3,120
Supplies						
1060-1573-531210	Water/Sewer		1,325	1,240	1,620	1,620
1060-1573-531220	Gas		1,989	1,805	2,040	2,040
1060-1573-531230	Electric		14,438	15,736	15,372	15,372
		Total	17,753	18,781	19,032	19,032
		Total: Red Clay Theatre	32,411	33,164	36,320	31,652
		Department Total: General Government	$ 244,206	$ 258,207	$ 270,853	$ 266,251
Public Information/Marketing						
Public Information Administraion						
Salaries & Wages						
1080-1570-511000	Salaries & Wages		143,922	183,357	240,774	255,853
1080-1570-511200	Seasonal/Temporary		19,029	6,725	-	-
1080-1570-511300	Overtime		1,500	1,986	3,040	2,192
		Total	164,451	192,067	243,815	258,045
Employee Benefits						
1080-1570-512100	Group Insurance		25,497	29,311	55,778	71,792
1080-1570-512200	FICA Tax		12,692	15,019	18,641	19,740
1080-1570-512400	Retirement Contrib/Pension		13,995	19,111	26,416	22,472
		Total	52,184	63,441	100,836	114,004
Purchased Professional & Technical Services						
1080-1570-521200	Professional Services		25,874	28,565	20,000	7,501
		Total	25,874	28,565	20,000	7,501
Other Purchased Services						
1080-1570-523203	Cell Phones		1,560	3,110	4,800	4,800
1080-1570-523600	Dues & Professional Fees		6,009	5,030	7,280	12,281
1080-1570-523700	Certification/ Educ/Training		2,574	2,304	5,000	3,500
		Total	10,143	10,444	17,080	20,581
Supplies						
1080-1570-531100	Office Supplies		1,624	1,278	2,400	2,000
1080-1570-531703	Emp/Council & Comm. Relations		7,540	9,804	16,570	9,850
1080-1570-531704	Citywide Promotions		53,717	51,105	56,000	61,900
1080-1570-531705	Newsletter		39,705	45,799	46,230	60,700
		Total	102,586	107,986	121,200	134,450
Machinery & Equipment						
1080-1570-542300	Furniture & Fixtures		-	4,291	-	-
		Total	-	4,291	-	-
		Total: Public Information Administraion	$ 355,238	$ 406,795	$ 502,930	$ 534,581

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Public Information/Marketing					
Downtown/Main Street					
Other Purchased Services					
1080-1571-523301	Advertising/Promotions	$ 25,813	$ 25,518	$ 26,000	$ 35,570
1080-1571-523802	Music Licensing Fees	1,053	1,076	1,200	1,200
1080-1571-523850	Contract Labor	4,460	11,259	12,000	13,000
	Total	31,326	37,853	39,200	49,770
Supplies					
1080-1571-531103	Signs/Banners	4,390	5,486	15,345	5,500
1080-1571-531104	Supplies	2,233	4,123	4,000	3,000
1080-1571-1080-1571-531600	Small Equipment	1,435	1,110	1,300	1,000
1080-1571-531800	Special Events	174,262	176,768	220,132	207,000
1080-1571-531801	New Years Eve Celebration	34,976	39,722	2	2
1080-1571-531802	Fireworks/Concerts	13,554	19,041	22,500	30,000
	Total	230,849	246,248	263,279	246,502
	Total: Downtown/Main Street	262,175	284,101	302,479	296,272
Festival Center					
Purchased Property Services					
1080-1572-522321	Linen/Uniform Rental Service	-	-	5,000	5,000
	Total	-	-	5,000	5,000
Supplies					
1080-1572-531102	Building Supplies	-	-	5,600	5,600
1080-1572-531210	Water/Sewer	-	-	9,000	9,000
1080-1572-531220	Gas	-	-	9,000	9,000
1080-1572-531230	Electric	-	-	25,387	28,500
	Total	-	-	48,987	52,100
	Total: Festival Center	-	-	53,987	57,100
	Department Total: Public Information/Marketing	$ 617,414	$ 690,896	$ 859,396	$ 887,953
Municipal Court					
Municipal Court Administration					
Salaries & Wages					
2000-2100-511000	Salaries & Wages	390,031	392,424	418,800	431,412
2000-2100-511101	Part Time Salaries & Wages	17,162	28,641	41,504	42,533
2000-2100-511200	Seasonal/Temporary	4,844	8,400	12,000	12,000
2000-2100-511300	Overtime	116	182	2,669	2,746
	Total	412,153	429,646	474,973	488,691
Employee Benefits					
2000-2100-512100	Group Insurance	69,627	70,459	70,194	60,979
2000-2100-512200	FICA Tax	31,114	32,359	36,335	37,385
2000-2100-512400	Retirement Contrib/Pension	34,207	37,982	43,308	35,077
	Total	134,949	140,800	149,838	133,441
Purchased Professional & Technical Services					
2000-2100-521310	Witness Fees	-	-	150	150
2000-2100-521311	Indigent Defense	1,438	3,327	3,500	3,250
2000-2100-521312	Language Translator	1,145	1,505	4,110	2,610
	Total	$ 2,583	$ 4,832	$ 7,760	$ 6,010

Account Number	Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Municipal Court						
Municipal Court Administration (continued)						
Purchased Property Services						
2000-2100-522201	Office Equipment Maintenance		$ 384	$ 300	$ 600	$ 600
2000-2100-522322	Equipment Leases		588	294	750	750
		Total	972	594	1,350	1,350
Other Purchased Services						
2000-2100-523203	Cell Phones		960	960	960	960
2000-2100-523300	Advertising/Public Notices		125	100	400	350
2000-2100-523600	Dues & Professional Fees		1,235	1,221	1,500	1,669
2000-2100-523700	Certification/ Educ/Training		5,794	6,780	11,180	10,180
		Total	8,114	9,061	14,040	13,159
Supplies						
2000-2100-531100	Office Supplies		4,033	5,375	6,000	5,750
2000-2100-531400	Subscriptions & Periodicals		574	376	670	670
2000-2100-531601	Office Equipment		309	2,118	2,145	2,145
2000-2100-531703	Emp/Council & Comm. Relations		649	671	1,360	1,110
		Total	5,565	8,540	10,175	9,675
Payments to Others						
2000-2100-573001	Cash Bond Refund		(156)	-	-	-
		Total	(156)	-	-	-
	Department Total: Municipal Court		$ 564,181	$ 593,473	$ 658,136	$ 652,327
Police						
Police Administration						
Salaries & Wages						
3000-3210-511000	Salaries & Wages		400,582	411,263	422,022	432,556
3000-3210-511300	Overtime		79	87	3,026	3,101
		Total	400,661	411,351	425,048	435,658
Employee Benefits						
3000-3210-512100	Group Insurance		60,802	66,156	66,427	69,163
3000-3210-512200	FICA Tax		29,767	30,187	31,937	32,611
3000-3210-512400	Retirement Contrib/Pension		38,590	43,237	46,755	39,209
		Total	129,159	139,579	145,120	140,984
Purchased Professional & Technical Services						
3000-3210-521200	Professional Services		79,478	70,436	70,000	88,000
3000-3210-521303	Maintenance Tech/ Contracts		13,178	9,800	11,000	11,000
		Total	92,656	80,236	81,000	99,000
Purchased Property Services						
3000-3210-522130	Bldg. Maintenance/Cleaning		14,574	13,455	12,000	11,000
		Total	14,574	13,455	12,000	11,000
Other Purchased Services						
3000-3210-523203	Cell Phones		800	1,920	1,920	1,920
3000-3210-523600	Dues & Professional Fees		630	230	405	405
3000-3210-523700	Certification/ Educ/Training		59,414	57,576	20,845	21,000
		Total	$ 60,844	$ 59,726	$ 23,170	$ 23,325

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Police					
Police Administration (continued)					
Supplies					
3000-3210-531100	Office Supplies	$ 20,209	$ 19,983	$ 20,000	$ 20,000
3000-3210-531210	Water/Sewer	2,147	1,980	2,000	2,000
3000-3210-531230	Electric	149,474	119,443	150,000	140,000
3000-3210-531702	Employee Relations	329	160	400	400
3000-3210-531706	Uniforms	1,037	712	1,100	1,200
	Total	173,197	142,278	173,500	163,600
	Total: Police Administration	871,090	846,624	859,837	873,566
Criminal Investigations Division					
Salaries & Wages					
3000-3221-511000	Salaries & Wages	596,262	598,704	581,362	653,360
3000-3221-511300	Overtime	16,010	18,084	33,069	34,962
	Total	612,272	616,788	614,431	688,322
Employee Benefits					
3000-3221-512100	Group Insurance	154,354	132,839	119,924	140,518
3000-3221-512200	FICA Tax	45,093	45,387	46,813	52,657
3000-3221-512400	Retirement Contrib/Pension	54,244	59,938	62,253	57,365
	Total	253,691	238,164	228,989	250,540
Purchased Property Services					
3000-3221-522201	Office Equipment Maintenance	-	-	500	500
	Total	-	-	500	500
Other Purchased Services					
3000-3221-523203	Cell Phones	-	160	960	960
3000-3221-523600	Dues & Professional Fees	400	700	1,100	1,100
3000-3221-523700	Certification/ Educ/Training	-	-	7,230	7,230
	Total	400	860	9,290	9,290
Supplies					
3000-3221-531104	Supplies	-	-	1,240	1,240
3000-3221-531107	Evidence Collection & Processing	1,054	789	5,000	5,000
3000-3221-531601	Office Equipment	-	153	500	500
3000-3221-531603	Police Equipment	4,163	1,382	4,790	4,800
3000-3221-531604	Police Vests	11,155	9,187	16,951	14,530
3000-3221-531703	Emp/Council & Comm. Relations	12,248	11,895	12,028	12,428
3000-3221-531706	Uniforms	4,934	5,639	6,726	5,830
	Total	33,554	29,046	47,235	44,328
	Total: Criminal Investigations Division	899,917	884,857	900,446	992,979
Police Uniform Division					
Salaries & Wages					
3000-3223-511000	Salaries & Wages	2,496,355	2,564,667	2,725,741	2,711,409
3000-3223-511101	Part Time Salaries & Wages	950	800	3,000	3,000
3000-3223-511300	Overtime	127,672	187,268	193,826	194,037
	Total	$ 2,624,977	$ 2,752,735	$ 2,922,568	$ 2,908,446

Account Number	Description		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Police						
Police Uniform Division (continued)						
Employee Benefits						
3000-3223-512100	Group Insurance		$ 532,168	$ 574,935	$ 646,038	$ 639,789
3000-3223-512200	FICA Tax		194,407	202,905	223,576	222,496
3000-3223-512400	Retirement Contrib/Pension		232,606	279,684	304,830	246,950
		Total	959,181	1,057,524	1,174,444	1,109,235
Purchased Professional & Technical Services						
3000-3223-521312	Language Translator		1,717	1,029	2,250	1,500
		Total	1,717	1,029	2,250	1,500
Purchased Property Services						
3000-3223-522201	Office Equipment Maintenance		630	227	1,000	1,000
3000-3223-522206	Repairs & Maint - Equipment		3,037	2,279	7,325	7,325
		Total	3,667	2,506	8,325	8,325
Other Purchased Services						
3000-3223-523203	Cell Phones		480	960	1,920	1,920
3000-3223-523600	Dues & Professional Fees		-	-	280	180
3000-3223-523700	Certification/ Educ/Training		-	-	8,930	8,600
		Total	480	960	11,130	10,700
Supplies						
3000-3223-531108	Prisoner Medical & Supply		3,951	4,294	16,200	16,200
3000-3223-531111	Supplies - K-9		8,146	6,339	7,791	7,511
3000-3223-531112	Supplies - Horse Patrol		-	-	5,240	6,800
3000-3223-531603	Police Equipment		26,130	30,240	28,277	20,379
3000-3223-531706	Uniforms		27,696	18,690	37,089	32,676
		Total	65,924	59,563	94,597	83,566
		Total: Police Uniform Division	3,655,946	3,874,316	4,213,314	4,121,772
Police Support Srvcs Division						
Salaries & Wages						
3000-3224-511000	Salaries & Wages		392,030	455,218	462,589	474,800
3000-3224-511101	Part Time Salaries & Wages		110,303	120,472	209,035	198,088
3000-3224-511300	Overtime		19,767	27,322	28,750	24,384
		Total	522,100	603,012	700,374	697,272
Employee Benefits						
3000-3224-512100	Group Insurance		106,166	109,833	106,626	111,530
3000-3224-512200	FICA Tax		37,994	44,122	53,579	53,341
3000-3224-512400	Retirement Contrib/Pension		35,385	46,215	49,232	41,295
		Total	179,545	200,170	209,437	206,166
Purchased Property Services						
3000-3224-522201	Office Equipment Maintenance		501	1,930	3,000	3,000
		Total	$ 501	$ 1,930	$ 3,000	$ 3,000

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Police					
Police Support Srvcs Division (continued)					
Other Purchased Services					
3000-3224-523202	Support Agreements	$ 171,404	$ 82,837	$ 317,623	$ 245,125
3000-3224-523203	Cell Phones	-	-	64	768
3000-3224-523600	Dues & Professional Fees	535	339	500	600
3000-3224-523700	Certification/ Educ/Training	-	-	12,650	17,000
3000-3224-523902	Records Destruction	549	605	700	800
	Total	172,488	83,781	331,537	264,293
Supplies					
3000-3224-531101	Postage	6,516	7,080	7,120	3,000
3000-3224-531107	Evidence Collection & Processing	12,294	6,117	12,360	14,140
3000-3224-531601	Office Equipment	3,964	7,042	6,400	7,900
3000-3224-531602	Computer Upgrades	48,961	58,005	167,153	121,853
3000-3224-531603	Police Equipment	194,769	47,471	40,500	19,500
3000-3224-531706	Uniforms	12,553	9,639	10,200	5,000
	Total	279,056	135,355	243,733	171,393
	Total: Police Support Srvcs Division	1,153,690	1,024,248	1,488,081	1,342,124
Police Dispatch					
Salaries & Wages					
3000-3270-511000	Salaries & Wages	468,372	469,881	538,847	544,403
3000-3270-511101	Part Time Salaries & Wages	-	-	9,657	29,817
3000-3270-511300	Overtime	40,701	32,065	52,851	33,363
	Total	509,073	501,946	601,355	607,583
Employee Benefits					
3000-3270-512100	Group Insurance	127,665	123,289	146,434	176,230
3000-3270-512200	FICA Tax	36,447	35,653	46,004	46,480
3000-3270-512400	Retirement Contrib/Pension	45,012	49,303	59,962	48,022
	Total	209,124	208,246	252,400	270,732
Purchased Property Services					
3000-3270-522322	Equipment Leases	3,688	3,476	3,240	3,396
	Total	3,688	3,476	3,240	3,396
Other Purchased Services					
3000-3270-523202	Support Agreements	35,566	37,114	37,500	41,250
3000-3270-523203	Cell Phones	-	-	16	192
	Total	35,566	37,114	37,516	41,442
Supplies					
3000-3270-531100	Office Supplies	73	239	550	200
3000-3270-531601	Office Equipment	58,233	7,155	6,210	6,210
	Total	58,306	7,394	6,760	6,410
Machinery & Equipment					
3000-3270-542100	Machinery	-	-	160,000	111,316
3000-3270-542400	Computers	2,450	-	3,650	4,000
	Total	2,450	-	163,650	115,316
	Total: Police Dispatch	$ 818,206	$ 758,176	$ 1,064,921	$ 1,044,878

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Police					
Consolidated Veh Maint Division					
Purchased Property Services					
3000-3290-522202	Vehicle Repairs/Maintenance	$ 136,573	$ 164,338	$ 146,372	$ 146,372
3000-3290-522207	Vehicle Accident Repairs	19,962	28,857	30,000	30,000
3000-3290-522322	Equipment Leases	38,084	38,084	38,410	-
	Total	194,619	231,279	214,782	176,372
Other Purchased Services					
3000-3290-523101	Insurance Deductible	3,000	7,940	6,000	6,000
3000-3290-523600	Dues & Professional Fees	489	499	499	499
3000-3290-523700	Certification/ Educ/Training	-	-	5,995	5,995
3000-3290-523903	Emissions/Tags/Titles	1,352	1,017	2,415	2,415
	Total	4,841	9,456	14,909	14,909
Supplies					
3000-3290-531270	Fuel & Oil	201,475	203,297	261,590	300,000
3000-3290-531603	Police Equipment	26,343	13,077	6,738	6,738
	Total	227,817	216,373	268,328	306,738
	Total: Consolidated Veh Maint Division	427,278	457,109	498,019	498,019
	Department Total: Police	$ 7,826,127	$ 7,845,331	$ 9,024,618	$ 8,873,339
Public Works					
Public Works Administration					
Salaries & Wages					
4000-4100-511000	Salaries & Wages	623,610	688,333	753,309	790,347
4000-4100-511101	Part Time Salaries & Wages	28,976	44,427	63,959	55,753
4000-4100-511300	Overtime	32,448	44,722	57,598	59,039
	Total	685,034	777,482	874,867	905,138
Employee Benefits					
4000-4100-512100	Group Insurance	215,807	221,676	237,588	241,656
4000-4100-512200	FICA Tax	49,491	56,459	66,927	69,244
4000-4100-512400	Retirement Contrib/Pension	59,223	71,127	76,327	67,615
	Total	324,521	349,263	380,842	378,514
Purchased Professional & Technical Services					
4000-4100-521200	Professional Services	1,629	10,893	36,011	12,261
	Total	1,629	10,893	36,011	12,261
Purchased Property Services					
4000-4100-522202	Vehicle Repairs/Maintenance	15,050	14,882	15,480	16,820
4000-4100-522203	General Emergency Repairs	16,075	15,494	24,325	21,825
4000-4100-522206	Repairs & Maint - Equipment	31,437	35,453	37,896	31,480
4000-4100-522208	Repairs & Maint - Streets/ Sidewalks	1,874	6,739	5,500	7,500
4000-4100-522321	Linen/Uniform Rental Service	7,382	6,923	6,860	7,360
	Total	71,819	79,491	90,061	84,985
Other Purchased Services					
4000-4100-523203	Cell Phones	3,360	2,920	4,920	5,040
4000-4100-523600	Dues & Professional Fees	4,307	4,442	5,350	5,350
4000-4100-523700	Certification/ Educ/Training	7,468	3,528	5,740	5,740
	Total	$ 15,135	$ 10,890	$ 16,010	$ 16,130

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Public Works					
Public Works Administration (continued)					
Supplies					
4000-4100-531100	Office Supplies	$ 1,807	$ 1,528	$ 1,850	$ 1,850
4000-4100-531103	Signs/Banners	7,392	5,603	9,800	10,100
4000-4100-531104	Supplies	17,738	24,429	24,400	19,500
4000-4100-531108	Prisoner Medical & Supply	8,673	12,487	13,500	14,000
4000-4100-531109	Safety / Disaster Mgmt Supplies & Equipment	7,761	24,818	31,100	37,000
4000-4100-531210	Water/Sewer	2,410	3,074	5,400	4,800
4000-4100-531220	Gas	3,328	2,766	3,960	3,960
4000-4100-531230	Electric	10,732	10,649	11,220	11,220
4000-4100-531235	Cable	884	-	-	-
4000-4100-531600	Small Equipment	4,148	6,039	4,100	4,100
4000-4100-531703	Emp/Council & Comm. Relations	4,069	2,385	4,150	3,400
	Total	68,942	93,777	109,480	109,930
Machinery & Equipment					
4000-4100-542100	Machinery	-	40,000	-	12,000
4000-4100-542200	Vehicles	-	-	19,845	-
	Total	-	40,000	19,845	12,000
	Total: Public Works Administration	1,167,081	1,361,795	1,527,116	1,518,959
Community Enhancement					
Supplies					
4000-4120-531110	Veterans Flags & Markers	4,661	4,640	6,050	6,050
4000-4120-531707	Holiday Decorations	11,042	12,147	17,400	17,500
	Total	15,703	16,787	23,450	23,550
	Total: Community Enhancement	15,703	16,787	23,450	23,550
Citywide Building/Property Maint					
Purchased Professional & Technical Services					
4000-4125-521303	Maintenance Tech/ Contracts	53,033	45,393	71,498	66,876
	Total	53,033	45,393	71,498	66,876
Purchased Property Services					
4000-4125-522130	Bldg. Maintenance/Cleaning	5,036	4,541	7,000	7,500
4000-4125-522210	General Repairs	108,460	99,719	87,500	81,500
	Total	113,496	104,261	94,500	89,000
	Total: Citywide Building/Property Maint	166,529	149,654	165,998	155,876
	Department Total: Public Works	$ 1,349,312	$ 1,528,236	$ 1,716,564	$ 1,698,385
Parks & Recreation					
Cultural Recreation Admin					
Salaries & Wages					
6000-6110-511000	Salaries & Wages	526,583	535,798	542,747	558,011
6000-6110-511101	Part Time Salaries & Wages	189,295	155,119	154,401	160,141
6000-6110-511200	Seasonal/Temporary	187,710	168,067	163,294	163,294
6000-6110-511300	Overtime	2,113	2,383	3,184	3,264
	Total	$ 905,701	$ 861,368	$ 863,627	$ 884,709

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Parks & Recreation					
Cultural Recreation Admin (continued)					
Employee Benefits					
6000-6110-512100	Group Insurance	$ 147,518	$ 132,716	$ 132,133	$ 130,344
6000-6110-512200	FICA Tax	67,615	64,647	66,067	67,680
6000-6110-512400	Retirement Contrib/Pension	51,045	57,503	60,053	50,515
	Total	266,178	254,866	258,254	248,539
Purchased Property Services					
6000-6110-522130	Bldg. Maintenance/Cleaning	171,331	155,504	145,640	125,958
6000-6110-522144	Landscaping Bunten Road park	11,585	12,969	12,528	12,528
6000-6110-522149	Landscaping	-	42,480	36,969	43,569
6000-6110-522202	Vehicle Repairs/Maintenance	54	471	500	500
6000-6110-522206	Repairs & Maint - Equipment	-	472	800	800
	Total	182,970	211,896	196,437	183,355
Other Purchased Services					
6000-6110-523203	Cell Phones	6,000	8,160	8,640	7,440
6000-6110-523301	Advertising/Promotions	7,268	13,101	12,938	11,138
6000-6110-523500	Travel/Parking	2,116	1,661	763	2,835
6000-6110-523600	Dues & Professional Fees	1,555	1,727	2,015	2,015
6000-6110-523700	Certification/ Educ/Training	5,882	2,125	5,940	6,270
6000-6110-523801	Software Licenses	13,859	14,653	12,840	14,400
	Total	36,679	41,427	43,136	44,098
Supplies					
6000-6110-531100	Office Supplies	4,674	3,084	2,343	3,342
6000-6110-531235	Cable	1,073	-	-	-
6000-6110-531601	Office Equipment	324	542	180	389
6000-6110-531703	Emp/Council & Comm. Relations	6,349	4,642	5,150	5,150
6000-6110-531706	Uniforms	2,544	4,372	4,200	4,200
6000-6110-531720	Park Projects	1,687	-	500	2,500
	Total	16,650	12,640	12,373	15,581
	Total: Cultural Recreation Admin	1,408,178	1,382,196	1,373,826	1,376,283
Recreation Programs					
Other Purchased Services					
6000-6115-523850	Contract Labor	86,870	82,463	72,800	78,000
	Total	86,870	82,463	72,800	78,000
Supplies					
6000-6115-531104	Supplies	30,285	32,197	24,077	24,017
6000-6115-531105	Seniors Program Supplies	13,097	12,170	11,400	11,650
6000-6115-531106	Program Development/ Expansion	2,679	3,041	3,200	3,200
6000-6115-531300	Food / Concession Supplies	921	906	1,000	500
6000-6115-531600	Small Equipment	4,282	7,582	2,800	2,800
6000-6115-531800	Special Events	7,594	10,701	10,610	12,350
	Total	58,858	66,598	53,087	54,517
	Total: Recreation Programs	$ 145,728	$ 149,061	$ 125,887	$ 132,517

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Parks & Recreation					
Festival Center					
Purchased Property Services					
6000-6190-522130	Bldg. Maintenance/Cleaning	$ 9,450	$ -	$ -	$ -
6000-6190-522321	Linen/Uniform Rental Service	4,704	4,968	-	-
	Total	14,154	4,968	-	-
Supplies					
6000-6190-531210	Water/Sewer	8,555	6,254	-	-
6000-6190-531220	Gas	4,564	5,075	-	-
6000-6190-531230	Electric	20,149	18,456	-	-
6000-6190-531235	Cable	837	-	-	-
	Total	34,106	29,784	-	-
	Total: Festival Center	48,260	34,752	-	-
W.P. Jones Park					
Supplies					
6000-6217-531210	Water/Sewer	3,807	3,024	4,800	4,800
6000-6217-531220	Gas	1,476	1,521	3,000	3,000
6000-6217-531230	Electric	5,691	6,277	6,600	6,600
6000-6217-531235	Cable	1,198	-	-	-
	Total	12,172	10,821	14,400	14,400
	Total: W.P. Jones Park	12,172	10,821	14,400	14,400
Rogers Bridge Park					
Purchased Property Services					
6000-6218-522320	Equipment Rental	3,380	3,380	3,380	3,380
	Total	3,380	3,380	3,380	3,380
Supplies					
6000-6218-531210	Water/Sewer	5,936	11,161	14,500	14,500
6000-6218-531230	Electric	2,551	2,586	2,900	2,900
	Total	8,487	13,747	17,400	17,400
	Total: Rogers Bridge Park	11,867	17,127	20,780	20,780
W.P. Jones Park Tennis					
Supplies					
6000-6220-531210	Water/Sewer	839	793	1,320	1,320
6000-6220-531230	Electric	7,626	9,624	9,972	9,972
	Total	8,465	10,417	11,292	11,292
	Total: W.P. Jones Park Tennis	8,465	10,417	11,292	11,292
Bunten Park Tennis					
Supplies					
6000-6221-531230	Electric	3,719	3,760	4,500	4,500
	Total	3,719	3,760	4,500	4,500
	Total: Bunten Park Tennis	$ 3,719	$ 3,760	$ 4,500	$ 4,500

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Parks & Recreation					
Bunten Park Athletics					
Supplies					
6000-6222-531210	Water/Sewer	$ 7,262	$ 7,988	$ 12,000	$ 12,000
6000-6222-531220	Gas	1,795	1,165	3,000	3,000
6000-6222-531230	Electric	61,005	54,903	69,000	69,000
6000-6222-531600	Small Equipment	9,309	34,766	13,641	12,331
	Total	79,370	98,822	97,641	96,331
	Total: Bunten Park Athletics	79,370	98,822	97,641	96,331
Scott Hudgens Park Athletics					
Supplies					
6000-6223-531210	Water/Sewer	1,088	1,205	2,040	2,040
6000-6223-531230	Electric	3,651	3,340	4,500	4,500
	Total	4,739	4,545	6,540	6,540
	Total: Scott Hudgens Park Athletics	4,739	4,545	6,540	6,540
	Department Total: Parks & Recreation	$ 1,722,497	$ 1,711,501	$ 1,654,866	$ 1,662,643
Planning & Development					
Planning & Development Admin					
Salaries & Wages					
7000-7410-511000	Salaries & Wages	359,443	327,920	363,837	403,863
7000-7410-511101	Part Time Salaries & Wages	-	11,436	26,395	27,050
7000-7410-511300	Overtime	1,724	1,260	4,323	4,600
	Total	361,167	340,616	394,555	435,513
Employee Benefits					
7000-7410-512100	Group Insurance	60,908	57,197	74,605	100,054
7000-7410-512200	FICA Tax	27,608	25,871	32,660	33,317
7000-7410-512400	Retirement Contrib/Pension	32,681	33,255	43,141	35,821
	Total	121,197	116,323	150,406	169,192
Purchased Professional & Technical Services					
7000-7410-521200	Professional Services	57,839	177,980	131,135	98,760
	Total	57,839	177,980	131,135	98,760
Purchased Property Services					
7000-7410-522201	Office Equipment Maintenance	-	-	250	250
7000-7410-522202	Vehicle Repairs/Maintenance	-	1,184	1,000	2,000
	Total	-	1,184	1,250	2,250
Other Purchased Services					
7000-7410-523203	Cell Phones	2,112	992	1,728	960
7000-7410-523300	Advertising/Public Notices	5,142	2,738	3,500	1,750
7000-7410-523400	Printing & Binding	3,067	2,474	2,000	2,000
7000-7410-523500	Travel/Parking	1,752	656	3,735	3,735
7000-7410-523600	Dues & Professional Fees	1,266	436	980	795
7000-7410-523700	Certification/ Educ/Training	3,777	4,549	7,140	7,975
	Total	$ 17,115	$ 11,845	$ 19,083	$ 17,215

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Planning & Development					
Planning & Development Admin (continued)					
Supplies					
7000-7410-531100	Office Supplies	$ 4,168	$ 4,470	$ 5,000	$ 3,950
7000-7410-531104	Supplies	1,475	1,235	1,500	1,500
7000-7410-531400	Subscriptions & Periodicals	638	192	1,195	1,195
7000-7410-531703	Emp/Council & Comm. Relations	220	1,053	1,500	1,500
7000-7410-531706	Uniforms	-	-	-	1,500
	Total	6,501	6,951	9,195	9,645
Payments to Others					
7000-7410-573002	Community Betterment Program	-	3,600	7,500	14,004
	Total	-	3,600	7,500	14,004
	Total: Planning & Development Admin	563,819	658,499	713,124	746,579
Street Lights					
Purchased Property Services					
7000-7415-522210	General Repairs	-	-	20,000	15,000
	Total	-	-	20,000	15,000
Supplies					
7000-7415-531230	Electric	324,687	315,077	341,532	341,532
	Total	324,687	315,077	341,532	341,532
	Total: Street Lights	324,687	315,077	361,532	356,532
Economic Development					
Salaries & Wages					
7000-7520-511000	Salaries & Wages	135,428	139,044	142,689	146,256
	Total	135,428	139,044	142,689	146,256
Employee Benefits					
7000-7520-512100	Group Insurance	27,516	27,494	32,853	35,957
7000-7520-512200	FICA Tax	10,036	10,307	10,916	11,189
7000-7520-512400	Retirement Contrib/Pension	12,307	14,610	15,696	13,163
	Total	49,859	52,411	59,465	60,308
Purchased Professional & Technical Services					
7000-7520-521300	Technical Services	-	9,858	-	-
	Total	-	9,858	-	-
Other Purchased Services					
7000-7520-523203	Cell Phones	960	960	960	960
7000-7520-523500	Travel/Parking	-	-	300	300
7000-7520-523600	Dues & Professional Fees	16,211	15,175	21,280	21,280
7000-7520-523700	Certification/ Educ/Training	1,732	3,878	1,131	2,343
	Total	18,903	20,013	23,671	24,883
Supplies					
7000-7520-531100	Office Supplies	1,190	147	1,250	1,250
7000-7520-531400	Subscriptions & Periodicals	404	794	1,165	800
7000-7520-531704	Citywide Promotions	13,478	11,639	18,000	13,000
	Total	15,072	12,580	20,415	15,050
	Total: Economic Development	219,263	233,906	246,239	246,497
	Department Total: Planning & Development	$ 1,107,769	$ 1,207,482	$ 1,320,895	$ 1,349,608

Account Number	Description	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Other Financing Uses					
Operating Transfers Out					
9000-611041	Transfer to Workers Comp 600	$ 250,000	$ 250,000	$ 250,000	$ 250,000
9000-611042	Transfer to Fund 700 DDA	1,608,529	1,232,533	832,890	832,393
9000-611044	Transfer to Fund 770 URA	1,022,812	1,024,179	1,024,874	1,029,884
9000-611048	Transfer to Fund 360	5,047	-	1	-
9000-611050	Transfer to SPLOST Vehicles	54,362	-	49,299	-
9000-611051	Transfer to Hospital Connector Road	37,575	(37,575)	-	-
9000-611059	Transfer to HRA Fund 601	70,000	70,000	35,000	-
9000-611060	Transfer to The Block CD 64	-	-	1	-
9000-611062	Transfer to Fund 209 Public Art	9,000	-	-	-
9000-611065	Transfer to Downtown Detention Facility CD-68	1,380	-	-	-
9000-611066	Transfer to Gateway Buford Hwy CD-69	2,770	-	-	-
9000-611067	Transfer to Tax Allocation District	-	-	10,000	39,000
	Total	3,061,475	2,539,136	2,202,065	2,151,277
Department Total: Other Financing Uses		$ 3,061,475	$ 2,539,136	$ 2,202,065	$ 2,151,277
General Fund Total Expenditure		**$ 19,514,347**	**$ 19,483,769**	**$ 21,250,973**	**$ 21,074,661**

City of Duluth
Your Live - Work - Play Community

V. SUPPLEMENTAL INFORMATION

Statistical Information

Glossary

DULUTH@ SNAPSHOT

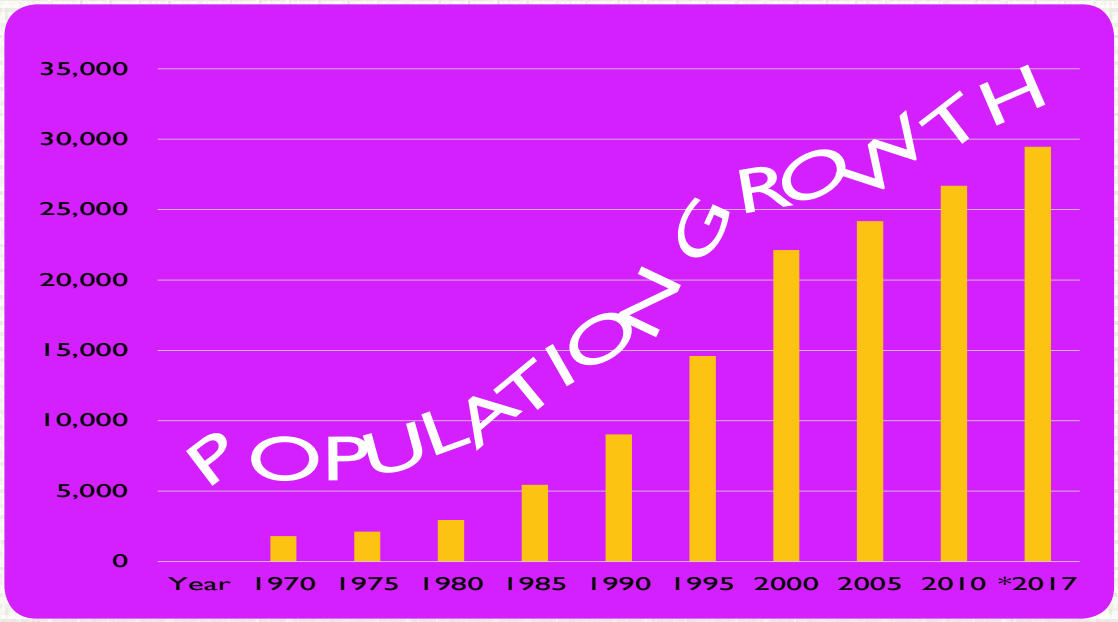
2017 Population Estimates*	29,463
Foreign Born Population	29.2%
Educational Attainment high school graduate or higher	91.3%
Median Housing Value	$183,800
Total Housing Units	11,909
Housing Occupancy Rate	93.3%
Homeownership Rate	52.5%
Number of Companies**	5,621
Unemployment Rate Duluth***	3.7%
Unemployment Rate GA***	4.5%
Median Age	36.5
Median Household Income	$61,472
Mean Household Income	$73,220
Median family income	$67,094
Mean family income	$82,881
Per capita income	$30,326
Persons without health insurance	17.3%
Persons in poverty	12.2%

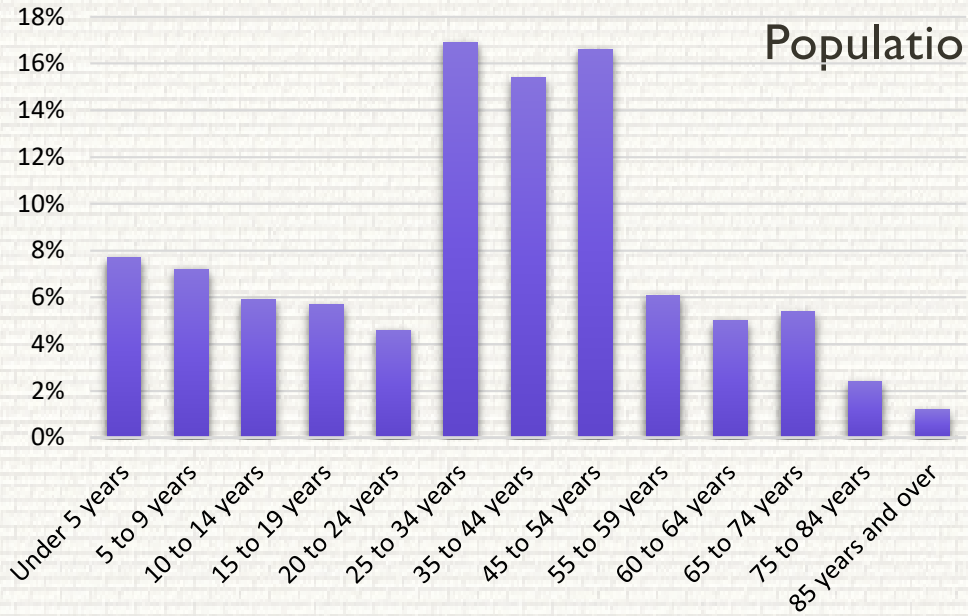
Source: 2012-2016 American Community Survey 5- Year Estimates by US Census Bureau
*Source:Vintage 2017 Population Estimate
**Source: 2012 Survey of Business Owners
***Source: U.S. Bureau of Labor Statistics - Mar 2018

POPULATION

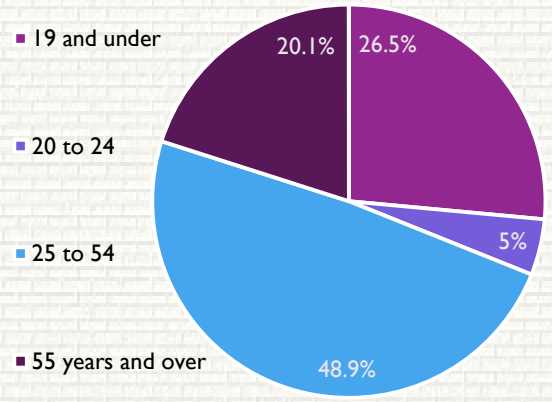
Year	Population	Percent Change
1970	1,810	
1975	2,133	17.8%
1980	2,956	38.6%
1985	5,448	84.3%
1990	9,029	65.7%
1995	14,605	61.8%
2000	22,122	51.5%
2005	24,180	9.3%
2010	26,688	10.4%
*2017	29,463	10.4%

*Annual estimates of the Resident population from U.S. Census Bureau (as of July 1, 2018)

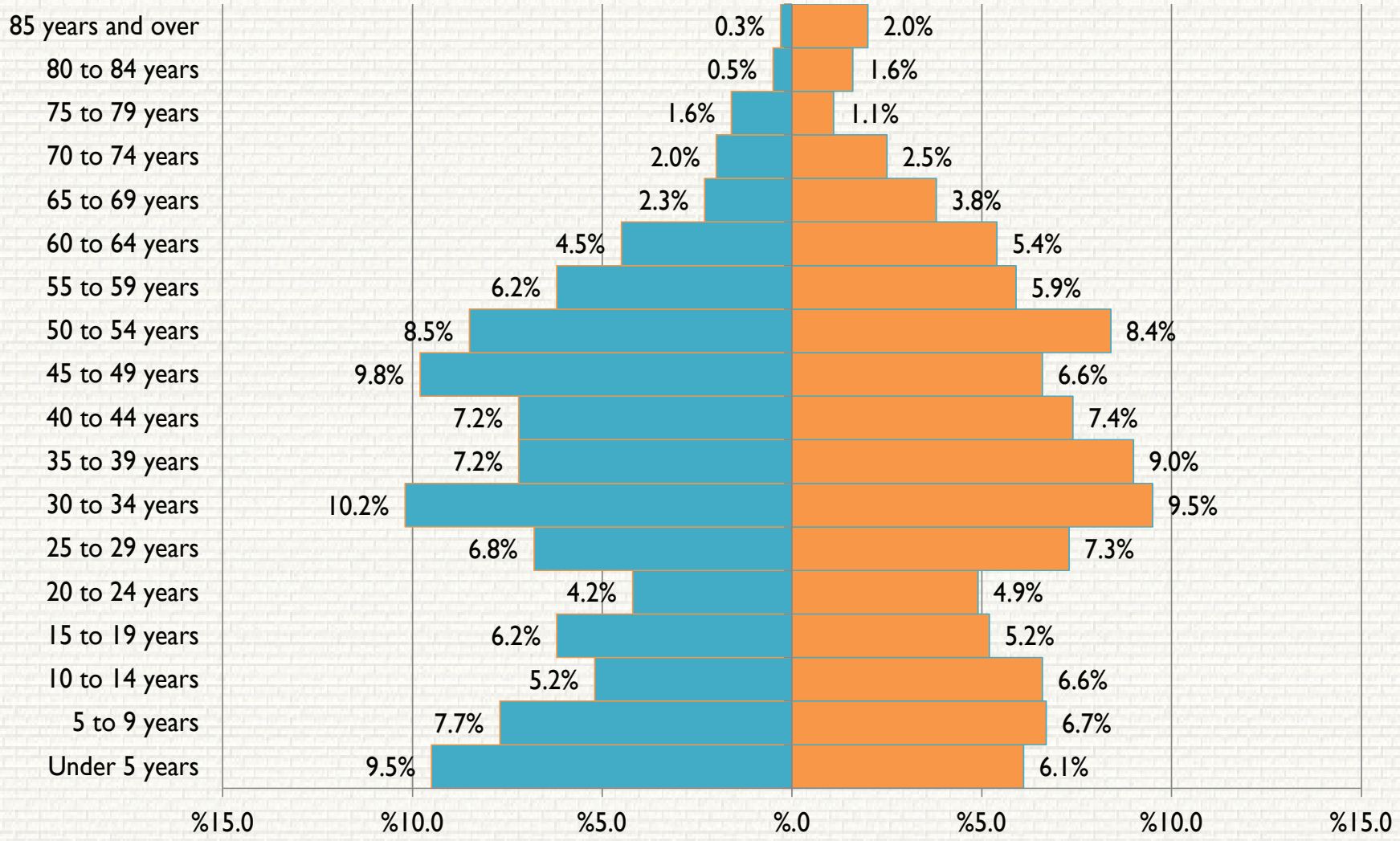




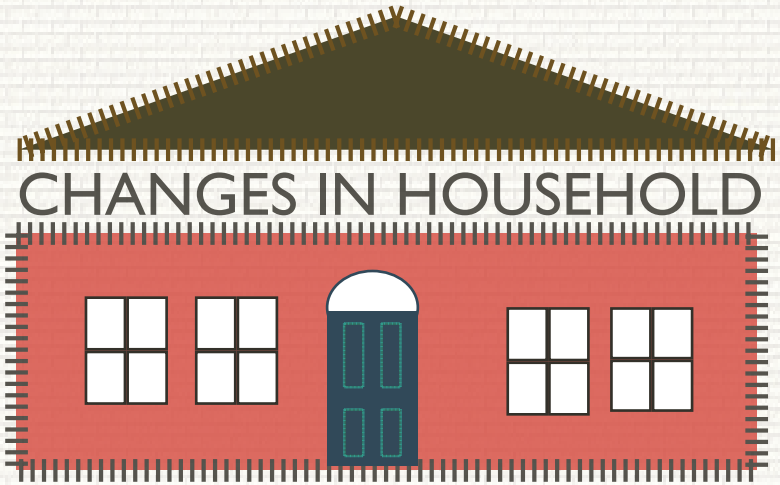
Population Distribution



POPULATION PYRAMID

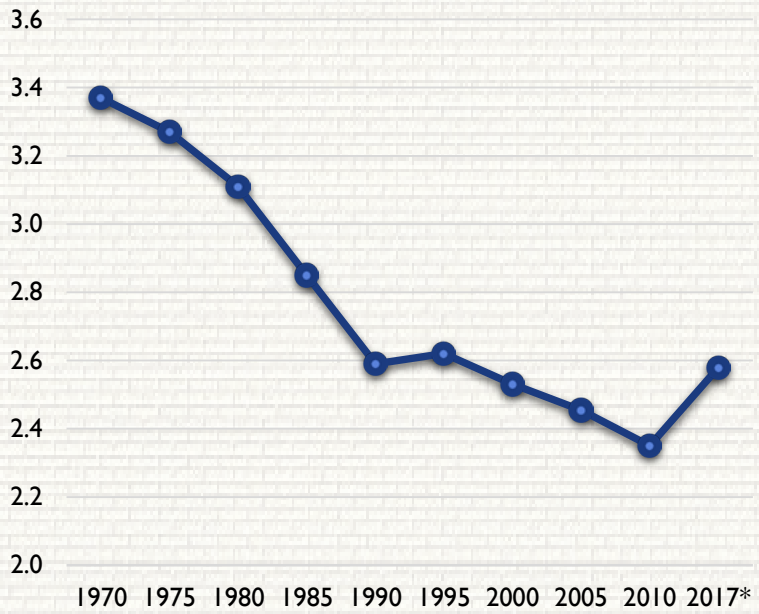


Year	Number of Households	Average Household Size
1970	537	3.37
1975	653	3.27
1980	951	3.11
1985	1,914	2.85
1990	3,486	2.59
1995	5,224	2.62
2000	9,151	2.53
2005	10,680	2.45
2010	11,313	2.35
2017*	11125	2.58

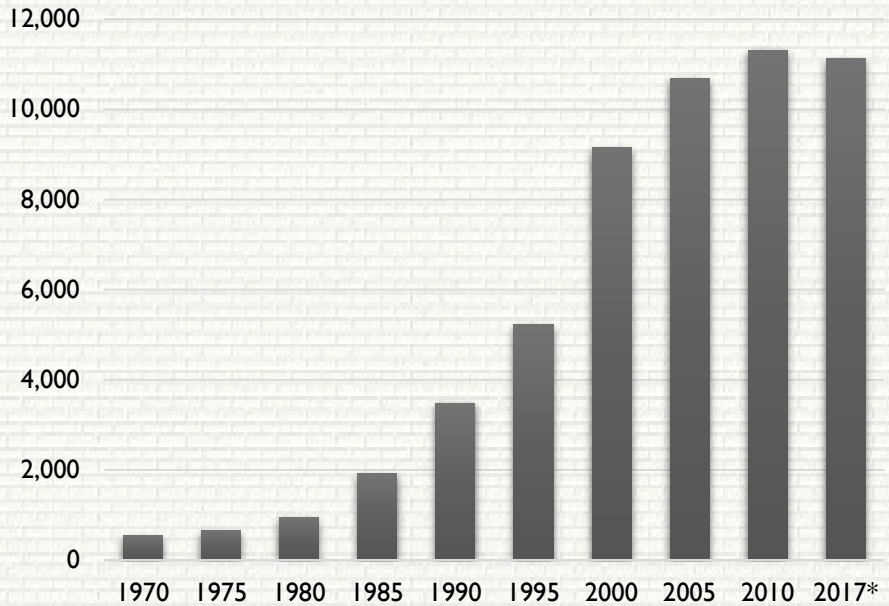


2017*: American Community Survey Estimates from U.S. Census Bureau

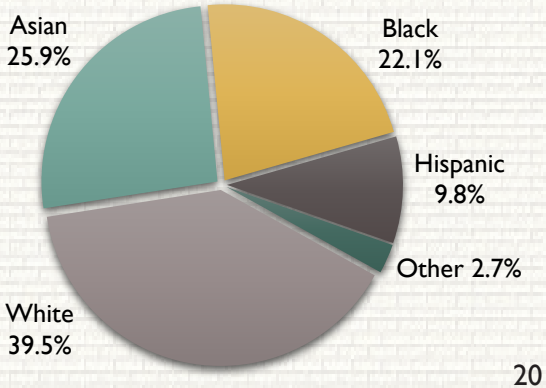
AVERAGE HOUSEHOLD SIZE



NUMBER OF HOUSEHOLDS

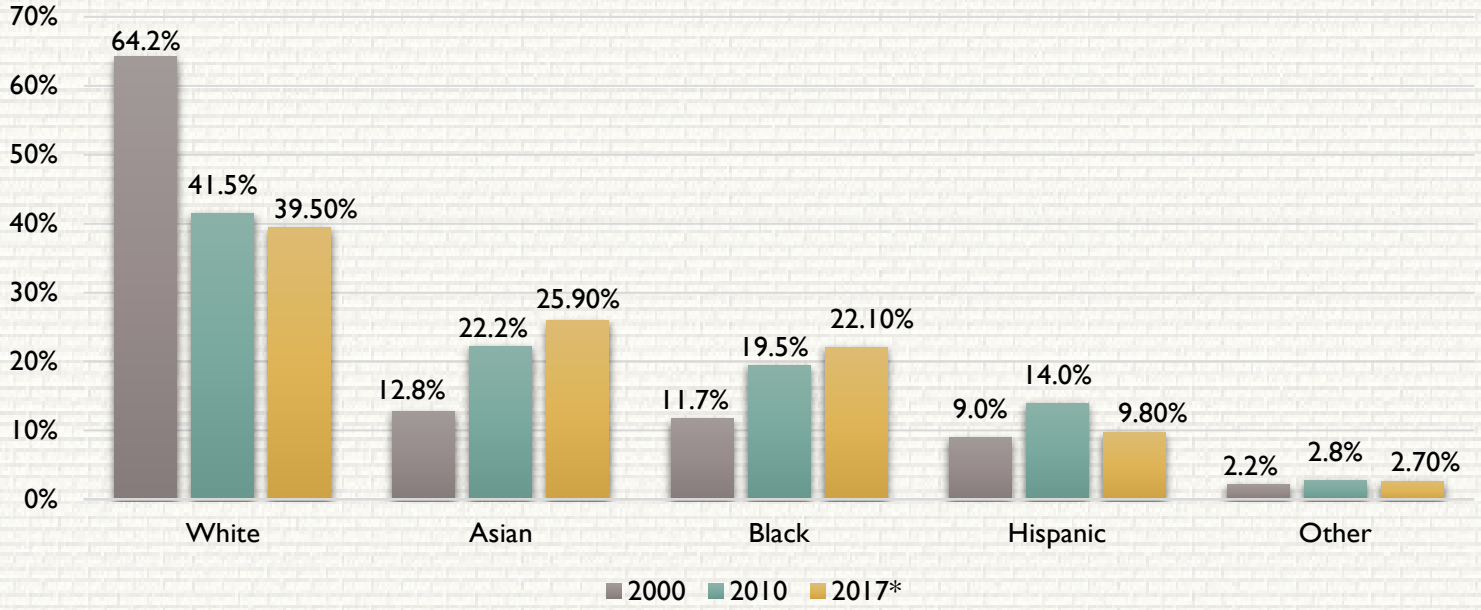


DIVERSITY



Group	2000	2010	2017*
White	64.20%	41.50%	39.50%
Asian	12.80%	22.20%	25.90%
Black	11.70%	19.50%	22.10%
Hispanic	9.00%	14.00%	9.80%
Other	2.20%	2.80%	2.70%

2017*: American Community Survey Estimates from U.S. Census Bureau



BUSINESS & INDUSTRY

NACIS Code	Description	Number of Establishments	Sales, Shipments, Receipts	Annual Payroll	Number of Employees
31-33	Manufacturing	39	$553,413,000	$126,978,000	1,549
42	Wholesale trade	127	$2,088,277,000	$243,673,000	3,067
44-45	Retail Trade	199	$1,032,093,000	$82,883,000	2,792
48-49	Transportation & warehousing	29	$55,292,000	$13,478,000	312
51	Information	32	NA	$45,950,000	668
52	Finance & insurance	142	NA	$117,450,000	1,813
53	Real Estate, Rental, & Leasing	98	$112,478,000	$23,277,000	459
54	Professional, Scientific, and Technical Services	279	$420,203,000	$172,261,000	2,539
56	Management & Remediation Services	107	$236,785,000	$121,744,000	4,351
61	Educational Services	44	$23,301,000	$7,352,000	292
62	Health Care and Social Assistance	179	$263,510,000	$96,859,000	2,386
71	Arts, Entertainment, & Recreation	20	$15,363,000	$7,233,000	74
72	Accommodation & Food Services	144	$82,026,000	$22,333,000	1,624
81	Other Services (Except Public Administration)	142	$84,476,000	$25,844,000	874

Source: U.S. Census Bureau, 2012 Economic Census

Definitions

The budget document contains specialized and technical terminology that is unique to public finance and budgeting. The following definitions are provided to assist the reader in understanding these terms.

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Account Number: A line item code that defines the fund, function, and object for an appropriation.

Accounting System: The total set of records and procedures used to record, classify, and report information on the financial position and operations of an entity

Accrual Basis: The basis of accounting under which revenues are recorded in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred, regardless of the timing or related cash flows.

Ad Valorem Tax: Commonly referred to as property taxes. This tax is levied on all real and certain personal property according to the property's assessed valuation and the tax rate.

Adopted Budget: The budgeted revenues and expenditures for the coming fiscal year formally adopted by City Council.

Appraised Value: The market value of real and personal property located in the City as of January 1st of each year, determined by Gwinnett County Tax Commissioner.

Appropriation: A specific amount of money authorized by City Council for the purpose of providing or acquiring goods or services. Appropriations is usually limited in amount and to the time when funds may be expended.

Assessed Property Value: The value set upon real estate or other property by the Gwinnett County Assessor and the Sate as a basis for levying taxes. The assessed value in the State of Georgia is 40 percent of the fair market value.

Assets: Property owned by a government which has monetary value.

Assigned Fund Balance: Is the portion of fund balance that reflects the City's intended use of resources. Such intent was established by formal action of the City Council.

Audit: An examination of documents, records, reports, systems of internal control, accounting and financial procedures.

Authorized position: Positions approved by the City Council as part of the budget adoption.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves and balance of a fund as of a specific date.

Balanced Budget: A budget in which planned revenues equal planned expenditures.

Bond: A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest on specific future dates.

Budget: A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

Budget Amendment: Under certain circumstances, the City Council may adjust the budgeted revenues and expenditures for reasons unforeseen at the time of the adoption of the original budget. Such amendments must be approved by a vote of Council.

Budget Calendar: The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

Budget Document: An official publication that outlines the City's financial plan as supported by City Council.

Budget Message: A general discussion of the proposed budget as presented by the City Manager to City Council.

Budget Ordinance: The formal ordinance approved by City Council which shows budgeted revenues and expenditures for the upcoming fiscal year.

Business Occupational Tax: This is a general tax on business for the privilege of conducting business within the city limits. Rates are set at each city's discretion but may not be discriminatory or confiscatory.

Capital Improvement Plan (CIP): A plan for capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. Included are expenditures made for land, buildings, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements. Included are expenditures made for land, building, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements. Included are expenditures made for land, building, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements.

Capital Outlays: Expenditures for the acquisition of capital assets such as equipment, vehicles, building improvements or major repairs.

Capital Project Budget: A financial plan for construction of physical assets such as buildings, streets, and recreation facilities. The time period usually expands more than one fiscal year.

Charts of Accounts: The classification system used by the City to organize the accounting for various funds.

City Council: The Mayor and five Council members collectively acting as the legislative and policymaking body of the City.

Contingency: Funds appropriated by the City Council for unforeseen needs.

Committed Fund Balance: represents resources the use of which is constrained by limitations that the government imposes upon itself at the highest level of decision making authority, City Council, and can only be removed by formal action equivalent to the action taken to impose it.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time.

Debt Limit: The maximum amounts of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service: Interest and principal payments associated with the issuance of debt.

Deficit: An excess of expenditures or expense over revenues and resources.

Delinquent Taxes: Taxes that remain unpaid on and after December 15th subject to a penalty for non-payment.

Depreciation: The decrease in value of assets due to use and the passage of time.

Digest: The tax digest is a comprehensive list of all taxable and non-taxable property in the City.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficient, organized, and easily readable budget documents.

Encumbrance: An amount of money committed for the payment of goods and services not yet received or paid for.

Ending Fund Balance: The excess of the fund's assets and estimated revenues over its liabilities, reserves and appropriations for the period.

Enterprise Fund: A self-supporting fund designed to account for activities supported by user charges.

Equipment: Tangible property of a permanent nature which is useful in carrying on operations, such as machinery, tools, and furniture.

Estimated Revenue: The amount of projected revenue to be collected during a fiscal year.

Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax.

Expenditure: Costs of goods and services rendered whether paid or unpaid.

Fiduciary Fund: A fund used to report and record assets held in trust or in an agency capacity for others.

Financial Policies: Policies used to enable the City to achieve a sound financial position. They are in writing and are periodically updated and endorsed.

Fiscal Year: Any 12-month period of time to which the budget applies. The City's fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets of long-term character, which are intended to continue to be held or used, such as a building, machinery and equipment.

Franchise Fee: Fees paid to a municipality from a franchisee for the use of city streets and right-of-ways. Businesses required to pay franchise fees include utilities such as gas, electricity, cable television and telephone.

Function: A group of related activities aimed at accomplishing a major service or regulatory program.

Fund: A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance: The difference between a fund's assets and liabilities. Portions of the fund balance are presorted into five categories: nonspendable, restricted, committed, assigned, and unassigned.

Fund Type: Any one of three categories into which all funds are classified in governmental accounting. (Governmental, Proprietary, and Fiduciary). The categories are further divided into eleven fund types: general, special revenue, debt service, capital projects, permanent, enterprise, internal service, private purpose trust, pension trust, investment trust, and agency.

General Fund: The operating fund of the City used to account for all revenues and expenditures not accounted for in other funds, and which are used for the general operating functions. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. Expenditures include the cost of the general operations and transfers to other funds. A government can have only one General Fund.

Government Accounting Standards Board (GASB): A governmental accounting standard setting body, which is the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB issues Statements, Interpretations, Technical Bulletins, and Concept Statements defining accounting standards for state and local governments.

Governmental Fund: A fund used to account for mainly tax-supported activities.

Grant: A contribution from another government unit or other organization to support a particular project or activity.

Infrastructure: Project of a capital nature on which the continuance and growth of a community depend, such as streets and roads, sewers, public buildings, and parks.

Interest Rate: The annual yield earned on an investment, expressed as a percentage.

Interfund Transfers: Amounts transferred from one fund to another. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Intergovernmental Revenue: Revenue received from another governmental entity for a specified purpose.

Investments: Securities, bonds and real property (land or buildings) held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations

Legally Adopted Budget: The total of the budget of each City fund including budgeted transactions between funds.

Levy: The total amount of taxes, special assessments or service charges imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Licenses and Permits: Revenues in this category are charges designed to reimburse the City for costs of regulating the activities being licensed.

Line Item Budget: A budget that lists each expenditure category (salary, materials, services, etc.) separately, along with the dollar amount budgeted for each specified category.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Millage Rate: The ad valorem property tax rate expressed in terms of the levy per $1,000 of assessed property value.

Modified Accrual Basis: The basis of accounting under which expenditures are recorded as soon as they result in liabilities for benefits received and revenue is recorded when received. The extent of modification varies in practice, depending upon the accountant's judgement.

Net Assets: The difference between the City's total assets and total liabilities. Measuring net assets is one way to gauge the City's financial condition.

Object: As used in expenditure classification, this term applies to items purchased or the service obtained, such as personal services, purchased property services, other purchased services, supplies and capital outlays.

Operating Costs: Costs incurred as a result of day-to-day operations.

Operating Reserve: a level of unassigned fund balance in the General Fund greater than or equal to four months of operating expenditures and other financing uses based on the current year's budget.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the City boundaries.

Overlapping Debt: The proportionate share that residents, within the reporting government, must bear of the debts of other governmental entities due to the resident being either wholly or partly within the geographic boundary of the other governmental entity.

Personal Property: Mobile property not attached permanently to real estate, including tangible property (such as furniture, equipment, inventory, and vehicles) and intangible property (such as stocks, bonds, and cash).

Personal Services: The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

Policy: A set of guidelines used for making decisions.

Projected: Estimation of revenues and expenditures based on past trends, current and expected economic conditions, and future financial forecasts.

Property Tax: A tax levied on the assessed value of real, personal, and public utility property. This tax is also known as ad valorem tax.

Proprietary Fund: A fund to account for activities that focus on operating income and cash flows. Such activities are often business like whether internal or external in operations.

Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their cost, and creates a commitment on both the provider and receiver of the product or service.

Real Property: Immobile property; examples include land, natural resources above and below the ground, and fixed improvements to the land.

Refunding: The issuance of new debt whose proceeds are used to repay previously issued debt.

Resolution: A special order of the City Council that has a lower legal standing than an ordinance.

Restricted Fund Balance: Encompasses the net fund resources subject to externally enforceable legal restrictions. Such restrictions would include 1) those imposed by creditors, grantors, contributors, or laws or regulations of other governments, or 2) those imposed by law through constitutional provisions or enabling legislation.

Revenues: Monies received or anticipated by a local government from both tax and non-tax sources during the fiscal year.

Revenue Bond: Bond secured by the revenues of the specific operation being financed.

Special Purpose Local Option Sales Tax (SPLOST): Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. The City's share of voter-approved Gwinnett County SPLOST funds allow the City to fund capital improvement projects, without placing additional pressure on operating budgets or tax rates.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes.

Supplies: Expenditures or expenses for items that ordinarily are consumed within a fiscal year and which are not included in inventories.

Tax Allocation District (TAD): The Georgia Redevelopment Powers Law gives cities and counties the authority to create these districts to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds or creating funding to finance the redevelopment costs within that area.

Tax Rate: The amount of tax stated in terms of a unit of the tax base.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Transfer In/Out: Amount transferred from one fund to another to assist in financing the services of the recipient fund.

Unassigned Fund Balance: Includes fund balance that has not been reported in any other fund balance classifications.

URA – Urban Redevelopment Agency: The Urban Redevelopment Agency of the City of Duluth was established as a legally separate entity. The agency provides a means to issue revenue bonds for redevelopment within the City.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.



CONTACT INFORMATION

CITY HALL	770.476.3434
PUBLIC SAFETY	770.476.4151
PUBLIC WORKS	770.476.2454
MUNICIPAL COURTS	770.623.2771
BUNTEN ROAD PARK	770.814.6981
DULUTH FESTIVAL CENTER	770.497.5291

MAILING ADDRESS:
City of Duluth
3167 Main St Duluth, GA 30096