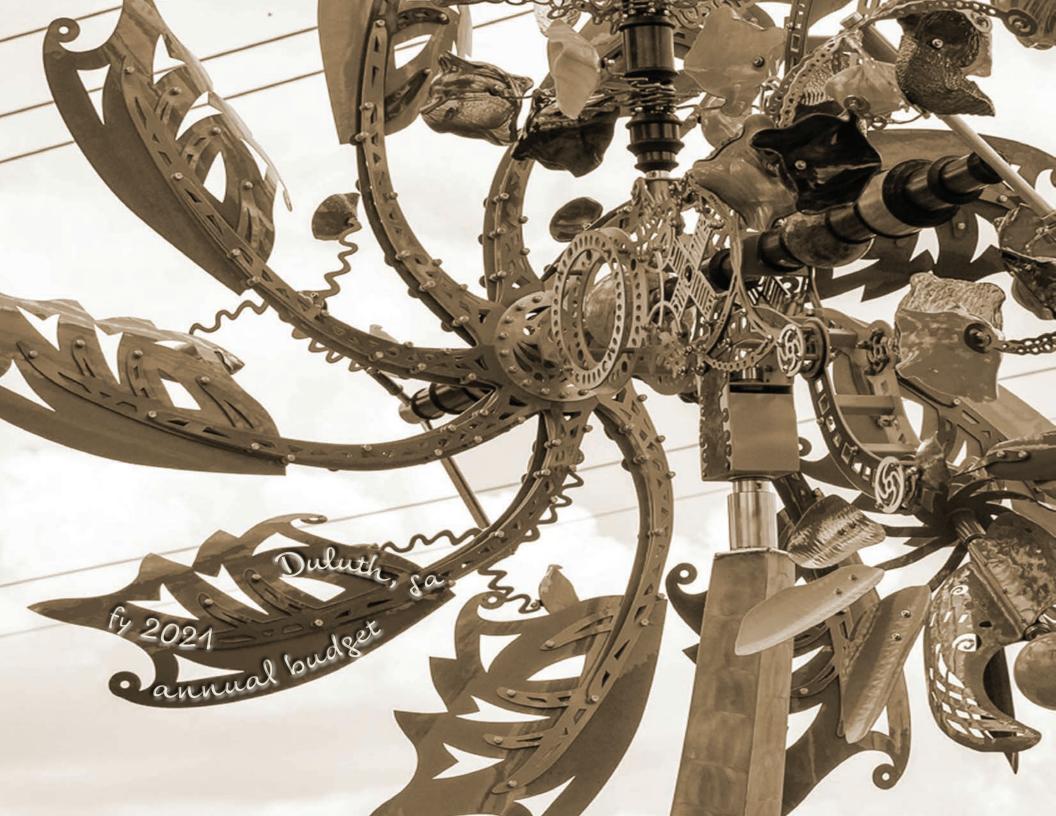


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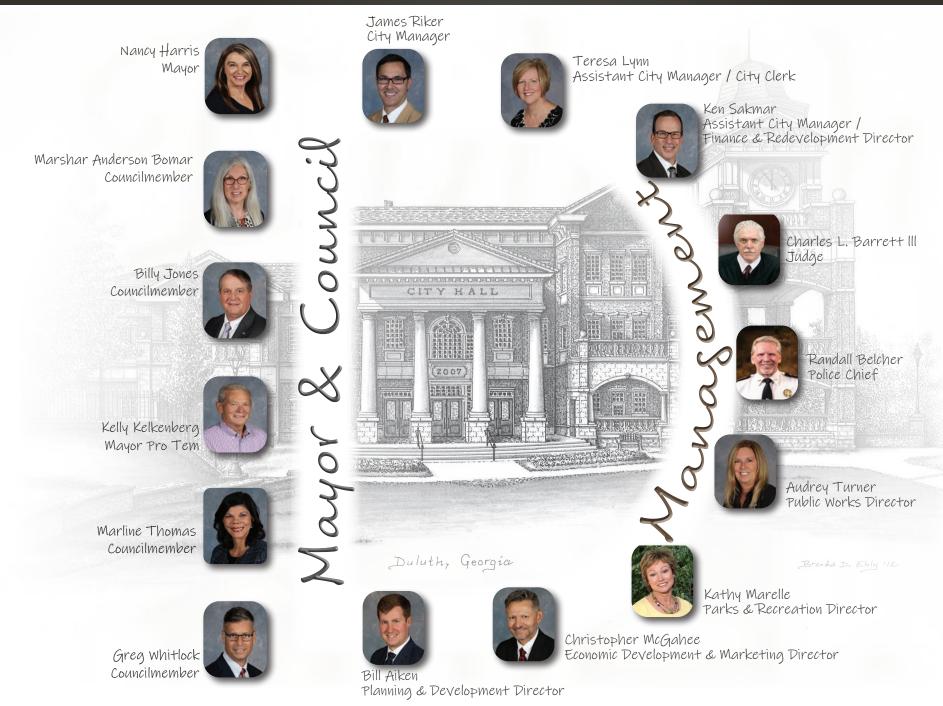


for the fiscal year JULY 1, 2020 - JUNE 30, 2021



Governing Body

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Governing Body iii



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Duluth

Georgia

For the Fiscal Year Beginning

July 1, 2019

Christophen P. Morrill

Executive Director

GFOA Award in

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I. INTRO & OVERVIEW

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

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FISCAL YEAR 2021 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 2021 Annual Operating and Capital Budget. This year's budget, in large part due to the world wide pandemic known as COVID-19, is different than any other budget. The pandemic has had an impact on almost every facet of each of our lives. The most profound effect has been on how we interact with each other on a daily basic. We practice social distancing, ware face coverings, and no longer gather in large groups. The pandemic continues to have a negative influence on the economy of the world, the United States, Georgia, and locally in Duluth. Although, recently we have seen some positive signs, based on people's ability to adapt to this crisis. This budget seeks to address the impact this event will have on budgeted revenues and expenditures, but to also use our resources to continue to move Duluth forward and prepare for the day when the pandemic is behind us.

As in the past, City staff began to work on developing the FY21 budget in early January 2020. By mid-March, Department Director's completed their initial budget request and preliminary revenue forecast had been developed. Work then began on refining the revenues and expenditures to develop the final budget that would be presented to Council. Soon it became obvious the budget would have to be revised based on the effects of the pandemic. Revisions continued to be made to both revenues and expenditures over the next several weeks by staff and during Council Budget Work Session. The final adopted FY21 budget made reductions in numerous line items, that resulted in a budget that deduced expenses, while maintaining current levels of service and would ultimately require an anticipated increase in prior year reserves to balance the budget compared to prior years. This increase in the use of reserves has changed the Cities pattern over the past few years of reducing the use of reserves to balance the budget. At Council request, staff will monitor the current year's budget performance to see if not only item removed from the budget can be added back, via budget amendment, but if any planned initiatives can be added. This would include such items as vehicle replacements, staff training and conferences, employee salary increases, restoring vacant position and possibly adding staffing for police and code enforcement.

It should be noted that several private developments that either slowed down or stopped all together at the onset if the pandemic are once again moving forward. In terms of residential development, South on Main (a 99-unit single family/townhome community) has pulled their final permits and should finish build out by the end of the year. Greysolon, a gated 47 unit townhome community on Main Street just outside of downtown has pulled 13 permits and has model homes opening in mid-September. Another townhome community in downtown, Sherwood Crossing, consisting of 79 units, is approximately 85% complete and should finish build out in late December. Another townhome community, are completing their model homes and will be pulling building permits soon. One of the City's larger development, just outside of downtown in the Peachtree Industrial, Encore, consist of over 460 homes, both single-family and townhome with amenities such as pocket parks, swimming and tennis.

In terms of multi-family development, three projects are currently in various stages of development. Everleigh Duluth, is a 55+ active adult community located on Hill Street just down from City Hall. The development will feature 8 townhomes in the front of the development along Hill Street and 180 apartment homes just behind them with resort style features such as fitness center, swimming pool and dog wash. The townhome are permitted and should be move in ready in December 2020. The main site is ready to begin vertical construction and should be move-in ready in stages beginning in early 2020. Another age restricted community just outside of downtown, Annabelle on Main, a 180 unit apartment home development is currently under construction and will be move in ready in Spring 2020. The luxury community will feature large floorplans and a variety of amenities. The third development which will be located on Buford Highway next to the Duluth Police Department, is a 253 unit apartment community and will include

several amenities. The developer is expected to close on the property in September 2020 and construction should begin around the first of the year.

Also noteworthy, are several ongoing commercial developments in downtown and the surrounding area. Based on a public / private partnership between the Duluth Downtown Development Authority and Courtyard by Marriott, construction is currently underway on the first ever hotel in downtown. The hotel will be located adjacent to the Town Green will consist of a 102 room, 2-story hotel on top of a two-story 344 space parking deck. Parking will be shared; approximately 100 spaces reserved for the hotel guests and the remaining available for public parking. Construction on the first level of the public parking is near completion, with the deck being open sometime in October 2020. Construction on the hotel and the second level of the parking deck is 50% complete. With the hotel opening sometime in late 2021. Construction is currently underway on the new Duluth branch of the Gwinnett Public Library System. The 20,000+ square foot library building is being constructed in downtown at the corner of Main and Hardy Streets. The City anticipates the library to open sometime in late spring 2021. The City has signed a development agreement with Grow, LLC to locate a 30,000 square foot co-working office space development adjacent to the new library. Other commercial project planned or under way include an 29,000 square foot Lidl grocery store at the Market Place on Main, a 60,000 square foot Influencers Church and office development at the corner of Sugarloaf Parkway and Old Peachtree Road.

In light of the many changes in both residential and commercial development, it is an exciting time in Duluth for city officials, residents and visitors alike. However, these changes present both opportunities and challenges for the City of Duluth. According to the U. S. Census Bureau, the population of the City of Duluth has grown from 26,696 in 2010 to 29,527 in 2018 and could exceed 31,000 by the end of 2021. As the City continues to grow in terms of new residents, and in number of businesses and visitors, there will certainly be an increase in various revenue sources and an increase in expenditures as the demand for services from each of the departments increases. We can expect to see an increase in police calls for service, usage rates for city parks and programs, larger turnout for concerts and events, and higher demands on Public Works employees who are charged with maintenance and upkeep of the public areas and rights-of-way. While these changes are certain to occur, in the short term the pandemic has had and will continue to have, a negative impact on the City's revenues and will also require additional, often unbudgeted expenditures, for personal protective equipment, disinfectant cleaning, and other items related to social distancing.

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The overall General Fund revenues are projected to decrease by \$844,533 from the FY20 adopted budget. General Fund expenditures are projected to decrease \$338,806 from the FY20 adopted budget. As you can see from the table below, the City for the first time in several year will increase the use of Fund Balance or "savings" to balance its budget. Although not shown in the table, this is the first time since the FY 2017 budget the City's use of Fund Balance will increase to balance the budget.

	FY21	FY20	FY19
	Adopted	Adopted	Adopted
REVENUES	\$20,591,796	\$21,436,329	\$20,004,599
EXPENDITURES	22,067,338	22,406,144	21,074,661
CHANGE IN FUND BALANCE	\$(1,475,542)	\$(969,815)	\$(1,070,062)

This year's increased use of fund balance can be directly attributed to the current pandemic. However, it should be noted that historically the City has shown the use of fund balance to balance its budget. This is due to the City's budgeting policies which 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 lowering utility bills due to an expected mild winter or cool summer. For these

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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 FY20 results are, as of now, unaudited.

	FY20	FY19	FY18
	Unaudited	Actual	Actual
REVENUES	\$22,623,921	\$22,121,217	\$20,824,136
EXPENDITURES	20,964,008	20,490,051	19,511,446
CHANGE IN FUND BALANCE	\$1,659,913	\$1,631,166	\$1,312,690

The City's largest revenue source is property tax collection, which is based on the Duluth tax digest and the adopted millage rate. Tax revenue is budgeted to increase by over \$70,000 from the FY20 budget of \$9,050,000 mainly due to new construction and the reassessment of existing properties. It should also be noted that due to the pandemic, staff increased its uncollectable percentage from 3% to 8%.

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 decrease by \$500,000 from the FY20 budget of \$1,120,000. This decrease is due to a projected slowdown in both production and consumer demand based on current economic conditions.

Business Tax revenue, which includes business licenses, insurance premiums and taxes on financial institutions, is expected to decrease by \$235,000 from the FY20 budget of \$3,220,000. Due to reduced business income which this tax is based on.

Intergovernmental Revenues, which consist mainly of transfer payments from Gwinnett County based on an Intergovernmental Agreement for E-911 Police Dispatching and the Service Delivery Strategy (SDS) Police City payments, is expected to increase by \$104,110 from the FY20 budget of \$931,270 due to staffing changes in dispatch and additional equipment purchases. Sales and Use Taxes, also known as Excise Taxes mainly leveled on the sales and distribution of alcohol in the City are expected to decrease by \$79,200 from the FY20 budget of \$707,200, due to reduced sales by restaurants. A related tax, alcohol licenses and permits is expected to decrease by \$49,000 from the FY20 budget of \$321,000 for much the same reason.

Court Fines, which are fines assessed to individuals and business for violations committed within city limits, is expected to decrease by \$350,000 from the FY20 budget of \$2,100,000. Due to lower traffic volume. This decrease will be mostly offset by the addition of a new revenue derived from the placement of speed detection equipment in school zone in the City, Photo Enforcement revenue is budgeted at \$300,000 in the FY21 budget.

Overall, FY21 General Fund expenditures are projected to be \$22,067,338, which is a 1.5% decrease from the FY20 adopted budget of \$22,406,144 and an decrease from the FY20 amended budget of \$23,180,929.

General Fund Highlights

- FY21 General Fund budgeted expenditures are projected to decrease by \$1,113,591 over the FY 2020 amended expenditures, due to department director budget reductions (\$335,402), reductions in General Fund transfers (\$190,000) and a one-time property purchase in FY20(\$400,000).
- The property tax millage rate remains the same as the prior year at 6.551 mills.
- FY2I General Fund budgeted revenues are projected to decrease by \$889,993 over FY 2019 amended revenue. This decrease in mainly due to the effects of the pandemic on various revenue sources mentioned earlier.
- Employee benefits cost (medical and dental insurance) increased due to the annual renewal, with a 2.99% or \$56,549 increase in medical insurance, a 6% or \$8,299 increase in dental insurance.
- Budgeted expenditures include a 1% cost of living adjustment for fulltime and permanent part-time employees to take effect once the Atlanta area Department of Labor COLA index equals or exceeds 1%.
- The proposed budget includes the following changes in staffing: 1)

Five vacant positions were removed from the budget, but not from the authorized positions. Festival Center Coordinator, Master Police Officer, Police Sergeant, Police Corporal, and Maintenance Worker II. 2) Converted 2 part-time Parks and Recreation positions to one fulltime Building Custodial position and eliminated a part-time Office Assistant. 3) Promoted Finance Manager to Assistant City Manager/ Redevelopment Director and converted part-time Financial Assistant to full-time Budget & Finance Analyst.

- The budget includes overall Department Director initiated budget reductions of \$525,402.
- At \$9,120,000 and representing approximately 44% of the City's overall budgeted revenues, property taxes are the largest revenue source.
- At \$9,183,461 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 FY20 budget, guided by long-term strategic vision statements established by the Mayor and Council, seeks to build on the momentum currently underway 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: Due to the pandemic and its anticipated effect on numerous revenue sources, including Business Taxes, Excise Taxes (Alcohol), Cultural & Recreation revenue and General Property Taxes the City's use of fund balance or "savings" to balance the budget increase \$505,727 from the prior year's budget. The first such increase since FY2017. However, this does not change the long-term objective to increase revenues and control expenditures where possible, although some significant decreases in revenue are contemplated in the budget. With the City's unaudited FY20 financial statements showing a surplus of \$1,659,913 it is believed that based on the City's budgeting policies mentioned earlier, the actual financial results for

the two year period will show only a slight use of fund balance or a surplus. Several revenue stream which showed a sharp decline in March and April have rebounded in May and June prior to the City's fiscal year end. It is too early to tell if this trend will continue in the current fiscal year.

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- 2. The Duluth Standard: Every community whether written or un-written has a standard for their community. While the "Duluth Standard" is as of now un-written, The City's Strategic Vision Statements set the framework for the standard. They are; 1) Attractive Destination 2) Quality Community 3) World Class Government 4) Sustainable Economic Environment. The vision of these statements sets the ground work for the type of City we strive to be and the standards we are setting for the quality of life in the City. In support of these standards the City has developed the Duluth Neighborhood Outreach Work (NOW) a comprehensive program for neighborhood stabilization. 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, reestablishing relationships 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. Currently, the City is reviewing the ordinances related to Community Standards to strengthen standards related to: Property Maintenance, Abandoned Shopping Carts, Derelict Property and Blighted Property. These ordinances are intended to assist our Code Enforcement Officers in maintaining these standards.
- **3. Create a Walkable Community:** In order to create a vibrant, close-knit and welcoming community, the City encourages people to get out, explore what is new and interact with their neighbors. Several recently completed and future capital projects are designed to further this goal. The opening of George Rogers Avenue, a .5 mile road connecting State Route 120 to the round-a-bout serving as main corridor into the downtown area, (West Lawrenceville Street/McClure Bridge Road/Irivindale Road) provides pedestrian friendly sidewalks and street lighting along

both sides and a future connection to Duluth High School. Construction is now complete on a 1.25-mile section of sidewalk along State Route 120 east that will also connect this corridor to downtown. The recently completed Willbrooke Trail provides safe pedestrian walking access from the Willbrooke subdivision to downtown through the South on Main subdivision. The trail is a small landscape lighted pocket park with benches. As part of this project traffic calming measures were installed in the Willbrooke subdivision. Design is underway to widen and add new sidewalks along a 1.75-mile section of Main Street leading to downtown from Peachtree Industrial Boulevard.

- **4. Safer Neighborhoods and City:** Safety remains a major priority for Duluth, ranked as 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, somewhat slowed as a result of the pandemic, include programs such as "One Congregation, One Precinct" that partners officers with local churches, annual citizen's police academy programs 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. In addition, the City has completed a 6-phase program to install license plate reading (LPR) cameras throughout the city. The police also continue to develop alternate and cost effective patrol methods, such as use of electric motorcycles, ATV's and drones with cameras.
- 5. Downtown Parking: Over the past several years the City's downtown has experienced an increase in the number of residents, business and visitors. This trend is expected to continue for the foresee able future. Due to these changes, the demand for additional parking has become evident and staff continues to look for ways to address the issue. Previously, the Main Street parking was redesigned and new parking was added along a section of Main Street from State Route 120 to Brock Road. The City also recently completed a project to improve the parking lot behind several of the Main Street business

next to the railroad tracks. The project involved improved drainage, resurfacing and restriping the lot. Currently under construction in the downtown, is a 102 room, 2-story hotel on top of a two-story 344 space parking deck. The deck will include 100 parking spaces for hotel guests and the rest available for public parking. Staff anticipate issuing a certificate of occupancy, which will allow for public use of the parking, for the first level of the parking deck sometime in October 2020. In addition, an agreement has been signed with Grow, LLC to construct a 20,000 square foot co-working office building on land across from City Hall. The area around the office building will include an additional 70+ public parking spaces.

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6. Tax Allocation District (TAD): This district consists of a geographically connected set of approximately 150 properties in the downtown. Revenue to the fund is generated based on the assessed value of the properties being "frozen" in 2013 for general fund property tax purposes. Any tax increment (revenue) generated by increasing the value of the property above the assessed "frozen" value goes into the TAD fund and is used specifically for redevelopment in the district. TAD revenues come for both the City and Gwinnett County pledged tax increment. Currently, the TAD has four resolutions (debts) totaling \$7,050,000 that are being repaid with TAD revenue. However, due to current and future redevelopment in the TAD, estimates suggest the fund could generate an additional \$30+ million in revenue over its remaining 23-year life. For this reason, TAD Resolution #5 was approved on October 14, 2019 allowing the City and the Downtown Development Authority (DDA) to issue debt financing to borrow up to \$33,500,000 to be repaid with TAD increment. Staff anticipate issuing bond obligations of approximately \$15,000,000 in early 2021 once TAD revenue forecast are updated.

This annual budget document carefully considers the vision statements set forth by city leadership and incorporates funding for the many initiatives set forth to ensure a quality community that is sustained for many years to come. These initiatives are part of a long-term strategy that has taken and will continue to take several years to fully implement.



Short Term Influences and Priorities

Around the world and across the United States, government large and small are dealing with the effect of the COVID 19 crisis. The City of Duluth is no exception. The FY21 budget worked on by staff through the end of March, had to be totally re-work in the beginning of April when the effects of the crisis began to be truly felt in our city. Due to rapidly changing conditions and information, revisions continued to be made to the budget up until the night of adoption. Because of the uncertainty surrounding the revenue and expenditure forecast in the FY21 budget, council has requested staff update the City's financial situation on a monthly basis during Council work sessions. These updates will possibly all the City to move forward with some initiatives that were either deferred or removed from the budget due to the uncertainty of the effects for the pandemic. In developing the FY21 budget, the following factors influenced the overall direction of the budget.

- Overall General Fund revenues are project to decline by 4% or \$844,533 from the FY20 Adopted Budget.
- 2. Five vacant positions were removed from the FY2I budget, due to funding concerns, but not from the authorized position list, meaning that can be added back at any time.
- Unable to implement Citizens Budget Review Advisory Committee recommendation to have a Code Enforcement Officer and up to 3 additional police officers. However, update to the Community Standards ordinances are be implemented.
- 4. Georgia legislative changes effective July 1, 2020 related to Title Ad-Valorem Tax (TAVT) could possibly increase this revenue source by \$360,000.
- 5. Employee COLA increase of 3% was scaled back to 1% and contingent on the Atlanta area Consumer Price Index equaling or exceeding that amount prior to implementation.
- 6. Funding for benefits: Medical insurance increase of 2.99% and a 6% increase in dental insurance.

As mentioned earlier, staff will update Council on the City's FY2I financial status, in the hopes of added back all or some if the items removed from the budget. Any item not added back 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 began in 2011 and comes from an annual assessment on property tax bills. In August 2019, an ordinance was passed updating the stormwater user fees. The new rate for attached single family residential is \$31.00 and detached single family residential is \$62.00 annually. Commercial properties were assessed \$62.00 per 2,997 square feet of impervious surface or fraction thereof. The FY21 budgeted revenue for this fund is \$1,177,645, which represents a increase of \$84,795 from the FY20 amended revenues of \$1,092,850. This increase can be attributed to new residential and commercial properties and actual revenue collections during FY20. The FY21 budgeted expenditures for this fund are \$1,280,277 compared to FY20 budgeted expenditures of \$1,295,402. This decrease of \$15,125 is partly due to small changes in the overall expenditures and a mid-year budget adjust to both revenue and expenditures add \$212,000 to the overall budget based on the new stormwater rates. It should be noted that 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 \$882,842.76, up \$100,527.93 from the prior year.



Other funds worth noting:

Public Art Fund – Funds various art works including permanent and temporary art pieces and murals. FY21 budgeted expenditures of \$19,250.

Police State Drug Fund – Revenue is derived for the sale and confiscation of assets that the court finds are related to drug activity. FY21 budgeted expenditures of \$30,773.

Rental Motor Vehicle Tax Fund – This tax is derived from a 3% tax on the rental of certain motor vehicles in the City. FY21 budgeted expenditures of \$65,000.

Police Technology Fund – Revenue is derived from a fee assessed on all fines assessed through the Duluth Municipal Court. FY21 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. FY21 budgeted expenditures of \$989,567.

Conclusion

This year's budget is truly different from any other budget we have developed in the past. The global pandemic has effected the development of this budget in ways that were unexpected and hard to predict. The rapid pace of change as a result of the pandemic makes the projection of our revenues much less certain than in the past. For this reason, we have taken a conservative approach to the overall budget in terms of both revenues and expenditures. Of utmost importance in the development of the budget, is the City's commitment to serve the citizens of Duluth. I believe this budget continues to maintain that commitment. Be assured that we will continue to monitor the budget closely over this year and should it be possible to make revision to the budget they will be brought to council for consideration. The Mayor and Council are committed to the long range vision articulated in the budget message and we look forward to the day when residents can once again gather for concerts and events, dinner in our restaurants, and spent time together will friend both old and new. Duluth remains an attractive, growing and desirable community with a strong commitment to the future.

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 these challenging times.

Respectfully submitted,

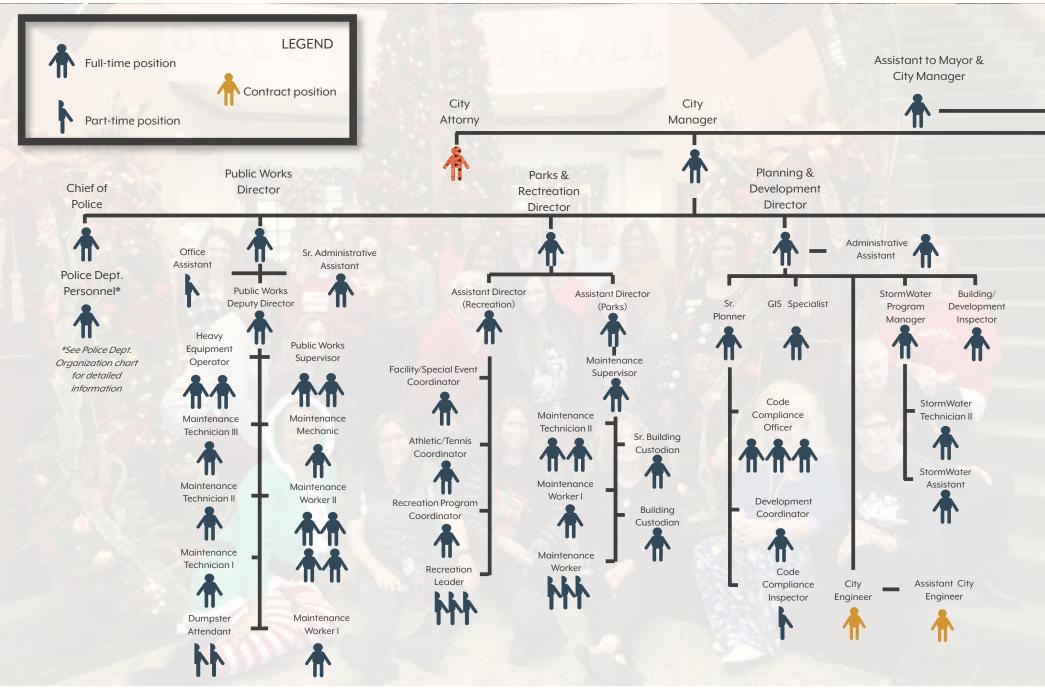
James Riker

City Manager

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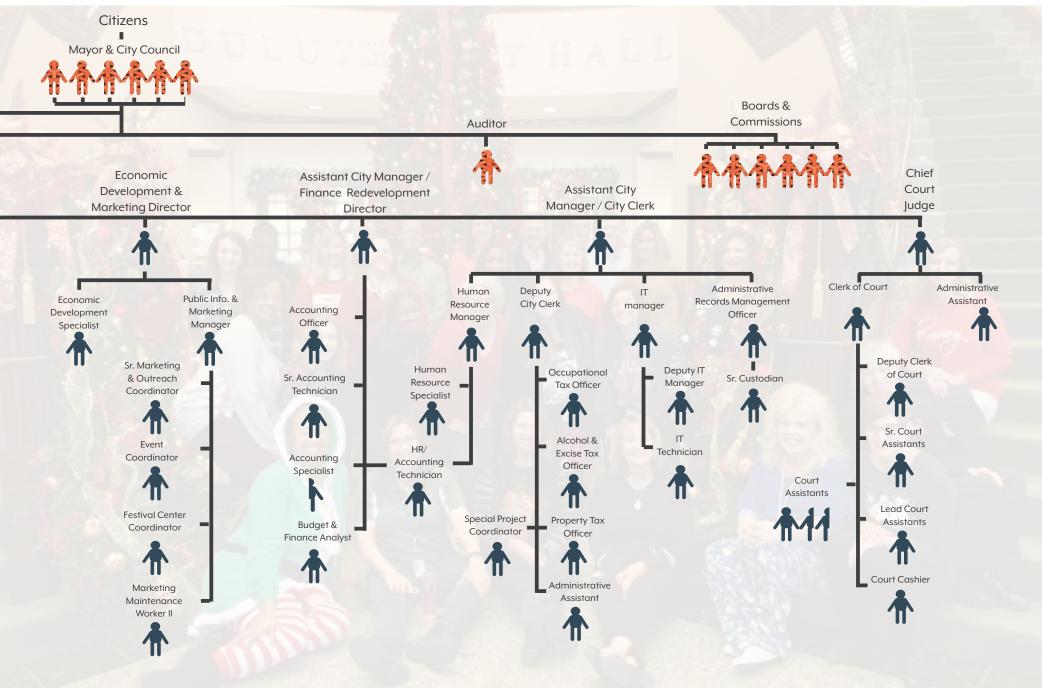


Organizational Chart



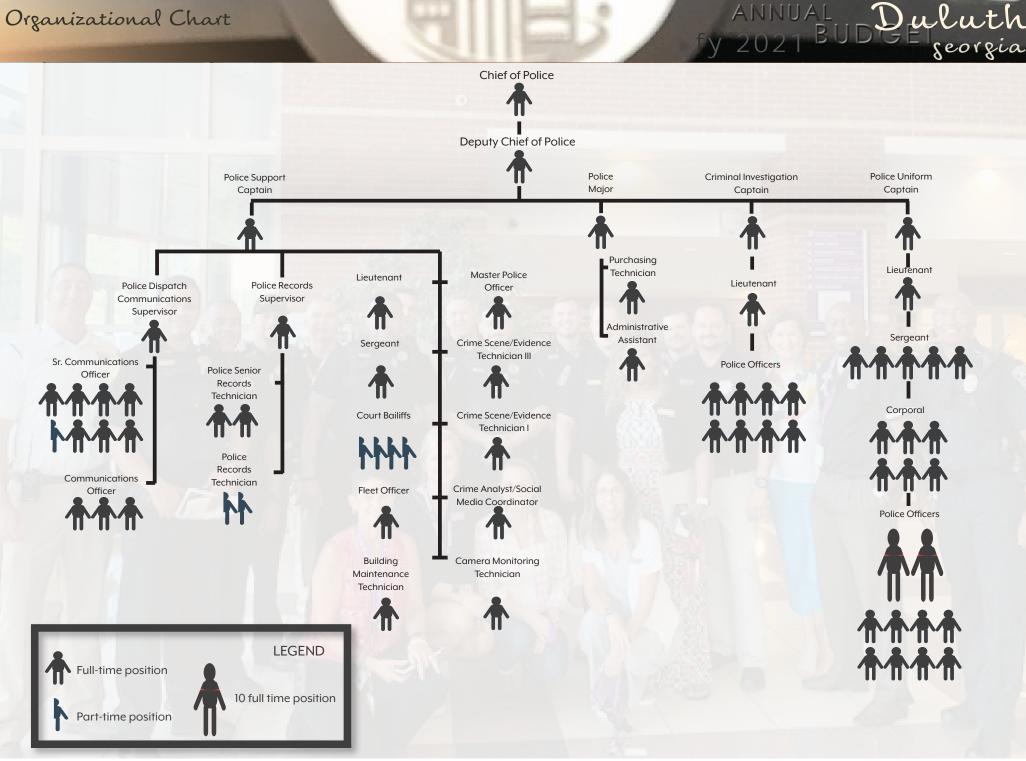
Organizational Chart 10

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Organizational Chart 11

Organizational Chart



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	F	Y17	F	Y18	F	Y19	F	/20	F	Y21
	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
FINANCE										
Assistant City Manager/Finance & Redevelopment									1	
Finance Manager ^(I)	1		1		1		1			
Accounting Officer	1		1		1		1		1	
Senior Accounting Technician	1		1		1		1		1	
Accounting/HR Technician	0.5		0.5		0.5		0.5		0.5	
Accounting Specialist		1		1		1		1		1
Budget & Finance Analyst ⁽⁵⁾									1	
Financial Assistant ⁽⁵⁾		1		1		1		1		
TOTAL FINANCE:	3.5	2	3.5	2	3.5	2	3.5	2	4.5	1
CLERK ADMINISTRATION	_						_			
Assistant City Manager/City Clerk ⁽²⁾									1	
City Clerk ⁽²⁾	1		1		1		1			
Deputy City Clerk	1		1		1		1		1	
Administrative Records Supervisor ⁽³⁾	1		1		1		1			
Administrative Records Management Officer ⁽³⁾									1	
Compliance Inspector	_	1			_		_			
Administrative Assistant ⁽⁴⁾				1		1	1			
Special Projects Coordinator ⁽⁴⁾									1	
College Intern		1								
TOTAL CLERK ADMINISTRATION:	3	2	3	1	3	1	4	0	4	0
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	

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	F	Y17	F	Y18	F	Y19	FY	′20	F	Y21
	Full Time	Part-Time								
Administrative Assistant	1		1		1		1		1	
TOTAL BUSINESS OFFICE:	4	0	4	0	4	0	4	0	4	0
HUMAN RESOURCES										
Human Resources Manager	1		1		1		1		1	
Payroll & Benefits Specialist	1		1		1		1		1	
Accounting/HR Technician	0.5		0.5		0.5		0.5		0.5	
TOTAL HUMAN RESOURCES:	2.5	0	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										
Sr. Building Custodian	1		1		1		1		1	
TOTAL CUSTODIAL:	1	0	1	0	1	0	1	0	1	0
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 ⁽⁶⁾	3		2						1	
Lead Court Assistant			1		1		1		1	
Administrative Assistant	1		1		1		1		1	
Court Cashier	1		1		1		1		1	
Court Assistant ⁽⁶⁾		2		2	2	2	2	2	1	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	

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	F	Y17	F\	/18	F	Y19	FY	′20	F`	/21
	Full Time	Part-Time								
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	
Parks Maintenance Supervisor	1		1		1		1		1	
Park Maintenance Technician II	2		2		2		2		2	
Maintenance Worker II	1									
Maintenance Worker I		2		1		1	1		1	
Maintenance Worker II/Custodial	1									
Senior Building Custodian (7)									1	
Building Custodian (7)(11)			1		1		1		1	
Recreation Program Coordinator (8)									1	
Recreation Assistant		8								
Recreation Leader ⁽⁹⁾		1		7		7		7		3
Parks Office Assistant (10)	1	1	1	1	1	1	1	1		
Park Maintenance Worker (9)(11)		3		3		3		1		3
TOTAL PARKS AND RECREATION:	11	15	10	12	10	12	11	9	12	6
PUBLIC WORKS										
Public Works Director	1		1		1		1		1	
Public Works Deputy Director	1		1		1		1		1	
Public Works Supervisor	1		2		2		2		2	
Senior Administrative Assistant	1		1		1		1		1	
Heavy Equipment Operator	1		1		2		2		2	
Maintenance Mechanic	1		1		1		1		1	
Maintenance Worker II	5		5		5		5		4	
Maintenance Worker I	3	1	2		1		1		1	
Maintenance Technician I	1		1						1	
Maintenance Technician II (12)	1		1		2		2		1	
Maintenance Technician III (12)									1	
Office Assistant		1		1		1		1		1

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	F	Y17	F	/18	F	Y19	FY	′20	F	Y21
	Full Time	Part-Time								
Dumpster Attendant		2		2		2		2		2
TOTAL PUBLIC WORKS:	16	4	16	3	16	3	16	3	16	3
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	
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	5	0
CRIMINAL INVESTIGATION										
Captain	1		1		1		1		1	
Lieutenant					1		1		1	
Sergeant (13)	2		2		1		1			
Police Officer (13)	7		6		7		7		8	
TOTAL CRIMINAL INVESTIGATION:	10	0	9	0	10	0	10	0	10	0
POLICE SUPPORT SERVICES										
Captain	1		1		1		1		1	
Lieutenant							1		1	
Sergeant							1		1	
Corporal (14)	1		1		1		1			
Master Police Officer	1		1		1		1		1	
Police Records Supervisor	1		1		1		1		1	
Police Records Technician	1	2	1	2		2		2		2
Police Senior Records Technician	1		1		2		2		2	
Building Maintenance Technician	1		1		1		1		1	
Crime Scene/Evidence Technician III	1		1		1		1		1	
Crime Scene/Evidence Technician I									1	
Crime Analyst/Social Media Coordinator			1		1		1		1	
Fleet Assistant							1		1	
Camera Monitoring Technician							1		1	
		Λ	Levized D	0	16					

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	F	Y17	F	/18	F	Y19	F\	/ 20	F	Y21
	Full Time	Part-Time	Full Time	Part-Time						
Court Bailiff		4		4		4		4		4
TOTAL POLICE SUPPORT SERVICES:	8	6	9	6	9	6	13	6	13	6
POLICE DISPATCH										
Communication Supervisor	1		1		1		1		1	
Senior Communications Officer	8	1	7	1	7	1	7	1	7	1
Communications Officer	2		3		3		3		3	
TOTAL POLICE DISPATCH:	11	1	11	1	11	1	11	1	11	1
POLICE UNIFORM DIVISION										
Captain	1		1		1		1		1	
Lieutenant	2		2		2		1		1	
Sergeant	5		5		5		5		5	
Corporal	5		5		5		6		6	
Patrol Officer	31		32		31		28		28	
Fleet Assistant	1									
TOTAL POLICE UNIFORM DIVISION:	45	0	45	0	44	0	41	0	41	0
POLICE TOTAL	79	7	79	7	79	7	80	7	80	7
PLANNING & DEVELOPMENT										
Community Development Director	1		1		1		1		1	
Planning Manager			1							
Senior Planner / Development Review	1									
Senior Planner / Neighborhood Planning	1				1		1		1	
Building & Development Inspector	1		1		1		1		1	
Code Compliance Officer	1		2		2		3		3	
License/Code Compl. Inspector				1		1		1		1
Administrative Assistant	1		1		1		1		1	
Development Coordinator					1		1		1	
Senior GIS Specialist	1									
GIS Specialist			1		1		1		1	
TOTAL PLANNING & DEVELOPMENT:	7	0	7	1	8	1	9	1	9	1

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	F	Y17	F	/18	F	Y19	F	′20	F	Y21
	Full Time	Part-Time								
ECONOMIC DEVELOPMENT & MARKETING										
Economic Development & Marketing Director							1		1	
Economic Development Manager	1		1		1					
Economic Development Specialist	1		1		1		1		1	
TOTAL ECONOMIC DEVELOPMENT:	2	0	2	0	2	0	2	0	2	0
PUBLIC INFORMATION & MARKETING										
Public Info & Marketing Manager	1		1		1		1		1	
Senior Marketing & Outreach Coordinator			1		1		1		1	
Marketing Coordinator	1									
Events Coordinator (16)	1		2		2		2		1	
Festival Center Coordinator (16)									1	
Events Assistant		2								
Marketing Maint Worker II			1		1		1		1	
TOTAL PUBLIC INFORMATION & MARKETING:	3	2	5	0	5	0	5	0	5	0
TOTAL GENERAL FUND:	145	34	146	28	147	28	151	24	153	20
STORMWATER										
StormWater Program Manager							1		1	
StormWater Supervisor	1		1		1					
StormWater Technician II	1		1		1		1		1	
Administrative Assistant	1		1		1		1		1	
TOTAL STORMWATER:	3	0	3	0	3	0	3	0	3	0
Total City of Duluth Authorized Personal:	148	34	149	28	150	28	154	24	156	20

(1) In fiscal year 2020, a full time Finance Manager was promoted to a full time Assistant City Manager / Finance & Redevelopment Director position

(2) In fiscal year 2020, a full time City Clerk was promoted to a full time Assistant City Manager / City Clerk

(3) In fiscal year 2020, a full time Administrative Records Supervisor title was changed to Administrative Records Management Officer

(4) In fiscal year 2020, a full time Administrative Assistant title was changed to Special Projects Coordinator

(5) In fiscal year 2020, a part time Financial Assistant was promoted to a full time Budget & Finance Analyst position

(6) In fiscal year 2020, a full time Court Assistant was promoted to a full time Senior Court Assistant position

(7) In fiscal year 2020, a full time Building Custodian position was promoted to a full time Senior Building Custodian

(8) In fiscal year 2020, a full time Recreation Program Coordinator position was added
(9) In fiscal year 2020, four part time Recreation Leader positions were eliminated and three part time Maintenance Worker I positions were added
(10) In fiscal year 2020, a part time and a full tim Office Assistant positions were eliminated
(11) In fiscal year 2020, a part time Maintenance Worker I position was promoted to a full tim Building Custodian position
(12) In fiscal year 2020, a full time Maintenance Technician II was promoted to a full time Maintenance Technician III position
(13) In fiscal year 2020, a full time Police officer position was added and a full time Sergeant position was eliminated
(14) In fiscal year 2020, a full time Police Corporal position was eliminated

(15) In fiscal year 2020, a full time Crime Scene/Evidence Technician I position was added

(16) In fiscal year 2020, a full time Event Coordinator position was eliminated and a full time Festival Center Coordinator position was added

ANNUAL Duluth 2021 BUDDe seorgia 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.



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 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.

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In 1871 when the railroad was constructed to Howell's Cross Roads" a depot was erected there and Even P. Howell, grandson



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 off bridge south of the Chattahoochee River. It had been surveyed and constructed during the War of 1812 and 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 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.

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Around the turn of the Century, Duluth hadfarmers 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!



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Gwinnett County

The City of Duluth

Georgia

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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.

Map of Duluth 22

Statement of Mission

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:

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- 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

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

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





Statement of Mission





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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.
- 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.

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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.

Financial Policies

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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 shortterm 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 longterm 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.

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- **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.

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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:

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	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."	 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. 	
	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.	
Unrestricted	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 been reported in any other classification. The General Fund is the or unassigned fund balance. Other governmental funds would report de	nly fund that can report a positive	

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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.

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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:

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	l	City of Duluth ong-Term Debt Obligation	าร*		
		June 30, 2020			
	DDA	URA	URA	DDA	
	Revenue Bond Series 2000	Revenue Bond Series 2006	Revenue Bond Series 2012**	Revenue Bond Series 2015	Total
Obligation Amount:	\$650,000	\$1,150,000	\$2,720,000	\$6,085,000	\$10,605,000
			Public Safety		
Purpose of Issue:	Town Green	New City Hall	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).

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Debt Service Requirements

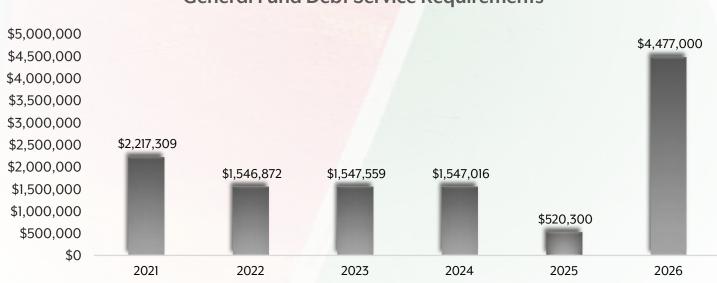
The historical and future debt service requirements (principal and interest payments) of the City are shown below.

City of Duluth Debt Service Requirements							
	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget			
<u>General Fund:</u>							
DDA:							
Revenue Bond Series 2000	\$ 667,889	\$ 666,826	\$ 666,652	\$ 667,193			
Revenue Bond Series 2015	518,700	523,638	518,225	522,463			
URA:							
Revenue Bond Series 2006	319,078	319,358	319,108	318,318			
Revenue Bond Series 2012	705,795	710,526	710,013	709,336			
Total General Fund	2,211,462	2,220,347	2,212,997	2,217,309			
Total City of Duluth	\$ 2,211,462	\$ 2,220,347	\$ 2,212,997	\$ 2,217,309			

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DDA/URA Revenue Bonds Principal and Interest Requirements							
Fiscal							
Year	Interest	Principal	Debt Service Requirements				
2021	717700	1000.000	2 217700				
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				
	\$1,251,055	\$10,605,000	\$11,856,055				

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General Fund Debt Service Requirements

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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 2020 is \$1,585,896,280. This is based on the latest tax digest (2019 calendar year).

City of Duluth	
Legal Debt Margin	
	FY 2020
Assessed value of all taxable property	\$1,585,896,280
Debt limit 10% of assessed value	158,589,628
Fotal debt applicable to limit	
_egal debt margin	\$158,589,628
Total debt applicable to the limit as a percentage of debt limit	0.00%

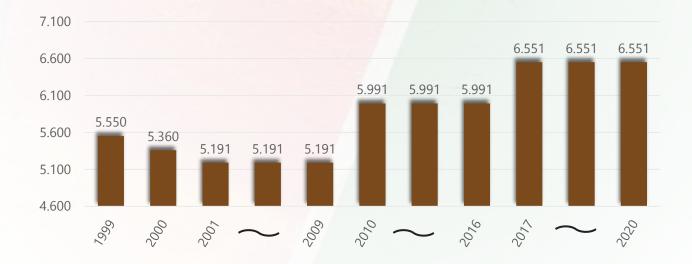
Tax Millage Rate

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 2021 will remain at 6.551 mills.

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	Millage Rates 1999 to 2020								
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
2003	5.191	2007	5.191	2011	5.991	2015	5.991	2019	6.551
2004	5.191	2008	5.191	2012	5.991	2016	5.991	2020	6.551

Millage Rate History



Financial Policies 35

Fund/Account Structure

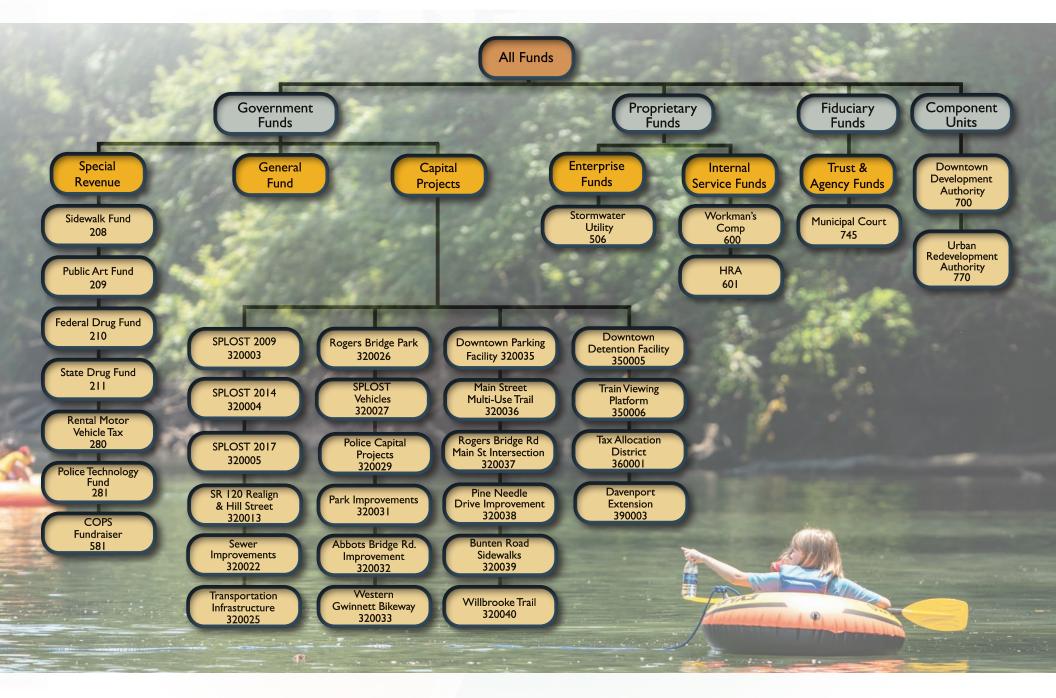
The City of Duluth's accounting system is organized and operated on a fund basis. All of the City's individual funds are first classified by category and then by fund type within and category. Duluth uses four primary categories:

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- 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 four 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.



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Department/Fund Relationship

	Government Funds			Proprieta	ry 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	×			
Parks & Recreation	x		х				
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.

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.

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: <u>100.3000.3223.531104</u>

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 <u>100.6000.6218.522130</u>

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: <u>100.7000.7410.573002</u>

Fund: 100 – General Fund

Function: 7000 – Planning and Development Activity: 7410 – Planning and Development Administration Account: 573002 – Community Betterment Program

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Budget Calendar

January 8	Budget Kick Off Meeting-Budget Schedule Distributed to Department Directors
Feb 19	1st Citizens Budget Committee - Budget Overview/Directive
Feb 26	Budget Committee - Discuss code enforce/exemptions/SPLOST (appoint Chairperson)
March 4	Budget committee - Discuss initiatives, develop committee recommendations
March 4	Revenue forecast 1st draft due to City Manager for review; Mayor & Council, City Manager, and City Clerk 1st draft of departments budgets due to City Manager for review
March 5	Police and Municipal Court - 1st draft of departmental budgets due to City Manager for review
March 6	Planning & Development, Economic Development, & Stormwater 1st draft of departmental budgets due to City Mananger for review
March 9	Parks & Recreation - 1st draft of departmental budgets due to City Mananger for review
March 11	Review capital projects for Planning & Development and Stormwater
March 12	Public Information & Marketing - 1st draft of departmental budgets due to City Mananger for review (delayed due to COVID-19)
March 13	Department Director's departmental budgets finalized
March 13	Revenue forecast finalized
March 20	Public Works - 1st draft of departmental budgets due to City Mananger for review (delayed due to COVID-19) Review capital projects for all other departments (Police,Parks,PW)
March 27	Capital projects finalized for all departments
March 30	Budget Committee recommendations presented to Council (CC worksession) (postponed to 8/24/2020 due to COVID-19)
April 7	Draft budget given to City Manager for final review
April 10	Draft budget is finalized by City Manager
April 13	Proposed 2020 draft budget presented to Mayor & Council and City Attorney for review (Charter requirement)
April 19	Publish public notice in newspaper (OCGA 36-81-5 (e)) to advise citizens the budget is available for public review, dates of the work sessions and date of the public hearing for adoption (must be during week budget is given to council)
May 2	Publish Public Notice in Newspaper (OCGA 36-81-5 (g)(1)& 36-81-5 (a)) of 6-8 public hearing and 6-22 adoption (at least one week prior to hearing)
May 6	Budget Workshop-Council review of proposed revenue & departmental budgets
May 7	Budget Workshop-Council review of all other proposed operating budget & capital projects
June 8	Public Hearing (OCGA 36-81-5 (f)) - at least one week prior to adoption
June 22	City Council Adopt Annual Budget
July 1	New Fiscal Year Beginns July 1 to June 30

ANNUAL Duluth 2021 BUDGE seorgia The 2021 City of Duluth budget will become effective on July 1, 2020 and run through June 30, 2021. 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 FY2021 Annual Budget accounts for over \$28 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).

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EXAMPLE:

Based on a home with a fair market value of 250,000, the assessed value would be 100,000 ($250,000 \times 40\%$), as tax bills are calculated using 40% of a property's fair market value. The amount billed for property taxes would be

\$100,000 x .006551 = \$655.10 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.

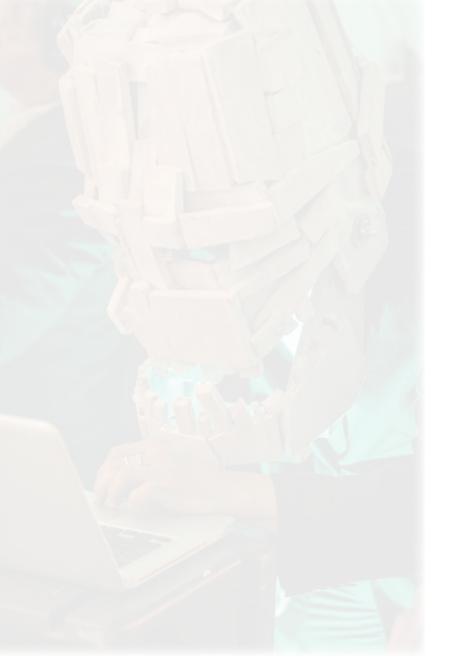
Budget at a Glance

BALANCED BUDGET REVENUES

Projected Revenues and Grants	\$ 26,994,175
Prior Year Reserves	1,220,142
Total Revenues	<u>\$ 28,214,317</u>
EXPENDITURES	
Operations Budget	\$ 22,067,338
Other Funds	6,146,979
Total Expenditures	<u>\$ 28,214,317</u>
Difference in Revenues and Expenditures	-0-
and Experiancies	<u>¥ -0-</u>

Revenue Summary

In FY 2021, it is anticipated that the City will take in \$26,994,175 in revenue and various grants. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, and bonds. For FY 2021, the City has budgeted to expend \$28,214,317. As a result, it will be necessary to use \$1,220,142 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2021 the City has a balanced budget.



ORDINANCE

TO ADOPT THE FISCAL YEAR 2021 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 2021 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 June 8, 2020, and June 22, 2020, 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 FY21 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 2021 Annual Budget, effective July 1, 2020 to June 30, 2021.

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

- Section 1. That the proposed Fiscal Year 2021 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 2021 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.

Those councilmembers

voting in opposition:

IT IS SO ORDAINED this 22nd day of June, 2020.

Mayo Those councilmembers Marsha Anderson. Bomar, Post 1 voting in favor: vacant, Post 2 Billy Jones, Post 3 Kelvin Kelkenberg, Post Greg Whitlock, Post 5

ATTEST Teresa S. Lynn, City Clerk



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

Budget at a Glance 45

Fund Balance ALL FUNDS SUMMARY

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		FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 AMENDED BUDGET	FY 2021 ADOPTED BUDGET
BEGINNING BALANCE	\$	3,644,246	\$ 5,644,317	\$ 7,915,644	\$ 6,981,144
REVENUES/SOURCES					
GENERAL FUND		20,824,133	22,121,217	21,481,789	20,591,796
SPECIAL REVENUE FUND		220,350	221,658	203,905	174,980
ENTERPRISE FUND		886,471	875,789	1,092,850	1,177,645
INTERNAL SERVICE FUND		289,270	259,213	261,160	210,680
TRUST & AGENCY FUND		2,774,096	4,008,455	4,117,384	3,157,570
COMPONENT UNIT		2,262,859	2,053,916	2,154,262	1,864,604
TOTAL REVENUE/SOURCES	_	27,257,179	29,540,249	29,311,350	27,177,275
EXPENDITURES/USES					
GENERAL FUND		19,511,443	20,490,050	23,180,929	22,067,338
SPECIAL REVENUE FUND		176,601	183,639	474,376	369,788
ENTERPRISE FUND		1,197,196	1,197,610	1,295,402	1,280,277
INTERNAL SERVICE FUND		150,978	121,194	231,600	241,860
TRUST & AGENCY FUND		2,774,096	4,008,455	4,117,384	3,157,570
COMPONENT UNIT		1,446,794	1,267,974	946,158	388,517
TOTAL EXPENDITURES/USES	_	25,257,108	 27,268,922	30,245,850	27,505,350
EXCESS REVENUES OVER EXPENDITURES		2,000,071	2,271,327	(934,500)	(328,075)
ENDING BALANCE	\$	5,644,317	\$ 7,915,644	\$ 6,981,144	\$ 6,653,069

Fund Balance ALL FUNDS BALANCE CHANGE



CHANGE IN ENDING FUND BALANCE 2020 AMENDED BUDGET COMPARED TO 2021 ADOPTED

	2020 Amended Ending Fund Balance	2021 Adopted Ending Fund Balance	Change in Fund Balance	% Change
GENERAL FUND	\$11,723,726	\$10,248,184	\$(1,475,542)	13%
SPECIAL REVENUE FUNDS	14,260	(180,548)	(194,808)	-1366%
ENTERPRISE FUNDS	936,370	833,738	(102,632)	-11%
INTERNAL SERVICE FUNDS	927,611	896,431	(31,180)	-3%
COMPONENT UNITS	(6,620,823)	(5,144,736)	1,476,087	22%
	\$6,981,144	\$6,653,069	\$(328,075)	-5%

Explanation of Changes in Fund Balance Greater Than 10%

<u>General Fund</u> - Various FY 2021 budgeted revenues were reduced by \$844,533 based on the projection of year end trends of the anticipated impact of COVID 19 on these revenue sources. Overall, budgeted expenditures were reduced by \$338,807 through several vacant position not being budget for and Department Director budget cut of non-salary line items. Resulting in the use of additional reserves to balance the budget.

<u>Special Revenue Funds</u> - FY 2021 budgets anticipate the expenditure of \$194,808 in prior year savings or reserves. Due to the nature of some of the funds, including Federal and State Drug, Motor Vehicle Rental and COPS Fundraiser, revenues accumulated on the prior year are often spent in the current year. The Sidewalk Fund is anticipated to receive no further revenue and the remaining prior year savings or reserves will be spent in this budget year.

<u>Enterprise Funds</u> - The Stormwater Utility Funds is the only Enterprise Fund. This fund is largely an inspection, compliance reporting and project based fund. It is anticipated that some projects slated for FY 2020 will be delay until FY 2021. The result will be revenues from FY 2020 will be carried forward to FY 2021 to fund ongoing and new anticipated projects.

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

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		FY 2018		FY 2019		FY 2020 AMENDED		FY 2021 ADOPTED
BEGINNING BALANCE	\$	ACTUAL 3,644,246	\$	ACTUAL 5,644,317	\$	BUDGET 7,915,644	\$	BUDGET 6,981,144
REVENUES/SOURCES	Ψ	3,077,270	Ψ	3,044,317	Ψ	7,515,044	Ψ	0,501,144
GENERAL FUND								
GENERAL PROPERTY TAX		11,382,904		12,039,304		12,491,550		11,912,070
EXCISE TAX		685,374		699,335		707,200		628,000
BUSINESS TAX		3,019,532		3,424,228		3,220,000		2,985,000
PENALTY & INTEREST ON DELINQUENT TAXES		30,247		32,216		26,100		28,000
LICENSES & PERMITS		737,123		846,370		933,450		978,009
INTERGOVERNMENTAL REVENUES		1,423,006		939,052		938,535		1,045,470
CHARGES FOR SERVICE		657,945		410,948		432,879		320,598
FINES & FORFEITURES		1,952,961		2,825,871		2,103,000		2,053,000
INVESTMENT INCOME		84,027		165,025		136,200		69,500
CONTRIBUTIONS & DONATIONS		198,589		109,819		110,700		40,500
MISCELLANEOUS REVENUE		209,936		378,159		130,810		125,259
OTHER FINANCING SOURCES		442,489		250,890		251,365		406,390
TOTAL GENERAL FUND		20,824,133		22,121,217		21,481,789		20,591,796
ENTERPRISE FUND								
STORMWATER		886,471		875,789		1,092,850		1,177,645
TOTAL ENTERPRISE FUND		886,471		875,789		1,092,850		1,177,645
INTERNAL SERVICE FUND								
WORKERS COMPENSATION FUND		254,270		255,077		255,160		204,680
HEALTH REIMBURSEMENT ACCOUNT		35,000		4,136		6,000		6,000
TOTAL INTERNAL SERVICE FUND	\$	289,270	\$	259,213	\$	261,160	\$	210,680

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	FY 2018	FY 2019	FY 2020 AMENDED		FY 2021 ADOPTED
SPECIAL REVENUE	ACTUAL	ACTUAL	BUDGET		BUDGET
PUBLIC ART FUND	\$ 25,617	\$ 7,000	\$ 5,000	\$	10,000
FEDERAL DRUG FUND	-	(1)	(1)		5,000
STATE DRUG FUND	43,990	13,104	15,000		15,000
RENTAL CAR TAX	49,593	57,193	51,720		36,380
POLICE TECHNOLOGY FUND	93,497	141,261	126,000		105,600
MOUNTED PATROL	-	-	(1)		(1)
COPS FUNDRAISER	7,653	3,100	6,185		3,000
GATEWAY GRANT BUFORD HIGHWAY	-	-	(1)		(1)
TOTAL SPECIAL REVENUE	220,350	221,658	203,905		174,980
TRUST & AGENCY FUND					
MUNICIPAL COURT	2,774,096	4,008,455	4,117,384		3,157,570
TOTAL TRUST & AGENCY FUND	 2,774,096	4,008,455	4,117,384		3,157,570
COMPONENT UNIT					
DDA	1,237,986	1,024,032	1,125,140		836,950
URA	 1,024,873	 1,029,884	1,029,122		1,027,654
TOTAL COMPONENT UNIT	2,262,859	2,053,916	2,154,262		1,864,604
TOTAL REVENUE/SOURCES	\$ 27,257,179	\$ 29,540,249	\$ 29,311,350	\$	27,177,275
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		FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 AMENDED BUDGET		FY 2021 ADOPTED BUDGET
EXPENDITURES/USES		/ CTO//E	/ CTO//E	DODGET		DODOLI
GENERAL FUND						
MAYOR & COUNCIL	\$	69,808	\$ 70,215	\$ 169,535	\$	158,887
CITY MANAGER		382,232	477,320	473,690		599,265
CITY CLERK/BUSINESS OFFICE		2,657,655	2,806,147	3,147,066		3,063,061
PUBLIC INFORMATION & MARKETING		833,233	907,611	1,029,346		941,478
MUNICIPAL COURT		601,572	615,196	665,763		676,824
PUBLIC SAFETY		8,308,330	8,120,402	9,346,567		9,183,461
PUBLIC WORKS		1,510,851	1,588,036	1,829,280		1,710,110
PARKS & RECREATION		1,624,885	1,677,840	1,798,635		1,852,345
PLANNING & DEVELOPMENT		1,245,823	1,252,071	1,500,310		1,458,908
GENERAL GOVERNMENTAL		2,277,054	2,975,213	3,220,737		2,422,998
TOTAL GENERAL FUND		19,511,443	20,490,050	23,180,929		22,067,338
ENTERPRISE FUND						
STORMWATER		1,197,196	1,197,610	1,295,402		1,280,277
TOTAL ENTERPRISE FUND		1,197,196	1,197,610	1,295,402		1,280,277
	13		8			
INTERNAL SERVICE FUND						
WORKERS COMPENSATION FUND		88,404	115,642	222,600		225,860
HEALTH REIMBURSEMENT ACCOUNT		62,574	5,552	9,000		16,000
TOTAL INTERNAL SERVICE FUND	\$	150,978	\$ 121,194	\$ 231,600	\$	241,860
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	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 AMENDED BUDGET	FY 2021 ADOPTED BUDGET
SPECIAL REVENUE				
SIDEWALK FUND	\$ -	\$ -	\$ 12,300	\$ 2,990
PUBLIC ART FUND	7,426	36,848	15,750	19,250
FEDERAL DRUG FUND	-	-	148,126	93,866
STATE DRUG FUND	25,695	42,836	58,615	30,773
RENTAL CAR TAX	50,000	-	50,000	65,000
POLICE TECHNOLOGY FUND	90,000	100,000	130,000	100,000
COPS FUNDRAISER	 3,480	3,955	59,585	57,909
TOTAL SPECIAL REVENUE	 176,601	183,639	474,376	 369,788
TRUST & AGENCY FUND				
MUNICIPAL COURT	 2,774,096	4,008,455	4,117,384	 3,157,570
TOTAL TRUST & AGENCY FUND	2,774,096	4,008,455	4,117,384	3,157,570
COMPONENT UNIT				
DDA	1,267,592	1,112,343	813,144	280,600
URA	179,202	155,631	133,014	107,917
TOTAL COMPONENT UNIT	 1,446,794	1,267,974	946,158	 388,517
TOTAL EXPENDITURES/USES	25,257,108	27,268,922	30,245,850	27,505,350
EXCESS REVENUES OVER EXPENDITURES	2,000,071	2,271,327	(934,500)	(328,075)
ENDING BALANCE	\$ 5,644,317	\$ 7,915,644	\$ 6,981,144	\$ 6,653,069

ANNUAL Duluth fy 2021 BUDGereia Fund Balance **GENERAL FUND** FY 2020 FY 2021 FY 2018 FY 2019 AMENDED ADOPTED Actual Actual BUDGET BUDGET 10,479,009 11,723,726 **BEGINNING BALANCE** \$ \$ 11.791.699 \$ 13.422.867 \$ **REVENUES/SOURCES** 11,382,904 12,039,304 12,491,550 **GENERAL PROPERTY TAX** 11,912,070 EXCISE TAX 685.374 699.335 707.200 628,000 **BUSINESS TAX** 3,019,532 3,424,228 3,220,000 2,985,000 28,000 PENALTY & INTEREST ON DELINQUENT TAXES 30.247 32.216 26.100 LICENSES & PERMITS 737,123 846,370 933,450 978,009 1,045,470 INTERGOVERNMENTAL REVENUES 1.423.006 939,052 938.535 657,945 320,598 CHARGES FOR SERVICE 410,948 432,879 **FINES & FORFEITURES** 1,952,961 2,103,000 2,053,000 2,825,871 **INVESTMENT INCOME** 84,027 165,025 136,200 69,500 198,589 109,819 110,700 40,500 **CONTRIBUTIONS & DONATIONS** 209,936 378,159 130,810 125,259 MISCELLANEOUS REVENUE **OTHER FINANCING SOURCES** 442,489 250,890 251.365 406,390 20,824,133 \$ 20,591,796 \$ 22,121,217 \$ TOTAL REVENUE/SOURCES 21,481,789

Continued on next page



Fund Balance GENERAL FUND

ANNUAL BUDGelseorgia

						FY 2020	FY 2021
		FY 2018		FY 2019		AMENDED	ADOPTED
		Actual		Actual		BUDGET	BUDGET
EXPENDITURES/USES							
MAYOR & COUNCIL	\$	69,808	\$	70,215	\$	169,535	\$ 158,887
CITY MANAGER		382,232		477,320		473,690	599,265
CITY CLERK/BUSINESS OFFICE		2,657,655		2,806,147		3,147,066	3,063,061
PUBLIC INFORMATION & MARKETING		833,233		907,611		1,029,346	941,478
MUNICIPAL COURT		601,572		615,196		665,763	676,824
PUBLIC SAFETY		8,308,330		8,120,402		9,346,567	9,183,461
PUBLIC WORKS		1,510,851		1,588,036		1,829,280	1,710,110
PARKS & RECREATION		1,624,885		1,677,840		1,798,635	1,852,345
PLANNING & DEVELOPMENT		1,245,823		1,252,071		1,500,310	1,458,908
GENERAL GOVERNMENTAL		2,277,054		2,975,213		3,220,737	2,422,998
TOTAL EXPENDITURES/USES	_	19,511,443		20,490,050		23,180,929	 22,067,338
EXCESS REVENUES OVER EXPENDITURES		1,312,690		1,631,168		(1,699,140)	(1,475,542)
ENDING BALANCE	\$	11,791,699	\$	13,422,867	\$	11,723,726	\$ 10,248,184
			-	A day from the	atast		

Fund Balance SPECIAL REVENUE FUNDS

ANNUAL Duluth fy 2021 BUDGergia

		FY 2018 Actual		FY 2019 Actual		FY 2020 AMENDED BUDGET	FY 2021 ADOPTED BUDGET
BEGINNING BALANCE	\$	202,963	\$	246,712	\$	284,731	\$ 14,260
REVENUES/SOURCES							
PUBLIC ART FUND		25,617		7,000		5,000	10,000
FEDERAL DRUG		-					5,000
STATE DRUG		43,990		13,104		15,000	15,000
RENTAL VEHICLE		49,593		57,193		51,720	36,380
POLICE TECH		93,497		141,261		126,000	105,600
COPS FUNDRAISER		7,653		3,100		6,185	3,000
TOTAL REVENUE/SOURCES		220,350	_	221,658	_	203,905	 174,980
EXPENDITURES/USES							
SIDEWALK FUND		-				12,300	2,990
PUBLIC ART FUND		7,426		36,848		15,750	19,250
FEDERAL DRUG		-		-		148,126	93,866
STATE DRUG		25,695		42,836		58,615	30,773
RENTAL VEHICLE		50,000		-		50,000	65,000
POLICE TECH		90,000		100,000		130,000	100,000
COPS FUNDRAISER		3,480		3,955		59,585	57,909
TOTAL EXPENDITURES/USES	_	176,601		183,639		474,376	369,788
EXCESS REVENUES OVER EXPENDITURES		43,749		38,019		(270,471)	(194,808)
ENDING BALANCE	\$	246,712	\$	284,731	\$	14,260	\$ (180,548)

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

Fund Balance ENTERPRISE FUNDS

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ENDING BALANCE	\$ 1,460,743	\$	1,138,922	\$ 936,370	\$	833,738
EXCESS REVENUES OVER EXPENDITURES	(310,725)		(321,821)	(202,552)		(102,632)
TOTAL EXPENDITURES/USES	1,197,196		1,197,610	1,295,402		1,280,277
STORMWATER	1,197,196		1,197,610	1,295,402		1,280,277
EXPENDITURES/USES						
TOTAL REVENUE/SOURCES	000,471		075,709	1,092,650		1,177,045
STORMWATER TOTAL REVENUE/SOURCES	886,471 886,471		875,789 875,789	1,092,850 1,092,850		1,177,645 1,177,645
REVENUES/SOURCES	0.0.6 471		075 700	1002.050		1177.045
BEGINNING BALANCE	\$ 1,771,468	\$	1,460,743	\$ 1,138,922	\$	936,370
	FY 2018 Actual		FY 2019 Actual	AMENDED BUDGET		ADOPTED BUDGET
	51/2010		51/2010	FY 2020		FY 2021

Fund Balance INTERNAL SERVICE FUNDS

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		FY 2018		FY 2019		AMENDED		ADOPTE
100 M		Actual		Actual		BUDGET		BUDGE
BEGINNING BALANCE	\$	621,740	\$	760,032	\$	898,051	\$	927,611
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REVENUES/SOURCES								
WORK COMP		254,270		255,077		255,160		204,680
HRA		35,000		4,136		6,000		6,000
TOTAL REVENUE/SOURCES		289,270		259,213		261,160		210,680
EXPENDITURES/USES								
WORK COMP		88,404		115,642		222,600		225,860
HRA		62,574		5,552	a sur	9,000		16,000
TOTAL EXPENDITURES/USES		150,978		121,194		231,600		241,860
EXCESS OF REVENUES OVER EXPENDITURES		138,292		138,019		29,560		(31,180)
				Phillip V		NI 'SHAA	AA	ALADA
ENDING BALANCE	\$	760,032	\$	898,051	\$	927,611	\$	896,43
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Fund Balance TRUST & AGENCY FUNDS

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		FY 2018 Actual		Y 2019 Actual	AME	2020 NDED DGET		FY 2021 ADOPTED BUDGET
BEGINNING BALANCE	\$	-	\$	-	\$	-	\$	-
REVENUES/SOURCES								
MUNICIPAL COURT		2,774,096	4,00	08,455	4,1	7,384	2	3,157,570
TOTAL REVENUE/SOURCES		2,774,096	4,00	08,455	4,1	7,384	3	3,157,570
EXPENDITURES/USES								
MUNICIPAL COURT		2,774,096	4,00	08,455	4,1	7,384	3	3,157,570
TOTAL EXPENDITURES/USES		2,774,096	4,00	08,455	4,1	7,384	3	3,157,570
EXCESS OF REVENUES OVER EXPENDITURES		-		-				-
ENDING BALANCE	\$	-	\$	-	\$	- - 	\$	-
	5		N.	A				
-6				3				

Fund Balance COMPONENT UNITS

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		FY 2018 Actual	FY 2019 Actual	FY 2020 AMENDED BUDGET	FY 2021 ADOPTED BUDGET
BEGINNING BALANCE	\$	(9,430,934)	\$ (8,614,869)	\$ (7,828,927)	\$ (6,620,823)
REVENUES/SOURCES					
DDA		1,237,986	1,024,032	1,125,140	836,950
URA		1,024,873	1,029,884	1,029,122	1,027,654
TOTAL REVENUE/SOURCES		2,262,859	2,053,916	2,154,262	1,864,604
EXPENDITURES/USES					
DDA		1,267,592	1,112,343	813,144	280,600
URA		179,202	155,631	133,014	107,917
TOTAL EXPENDITURES/USES		1,446,794	1,267,974	946,158	388,517
EXCESS REVENUES OVER EXPENDITURES		816,065	785,942	1,208,104	1,476,087
	Z				
ENDING BALANCE	\$	(8,614,869)	\$ (7,828,927)	\$ (6,620,823)	\$ (5,144,736)

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General Fund Revenues General Fund Expenditures Financial Forecast

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ANNUAL BUDGET

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General Fund 59

ANNUAL BUDGergeorgia

All Other Revenues 3.3%

Fines & Forfeitures 10.0%

Charges for Service 1.6%

Intergovernmental Revenues 5.1%

Licenses & Permits 4.7%

Business Taxes 14.5%

Selective Sales & Use Taxes 3.0%

General Property Taxes 57.8%

General Fund Revenues 60

All Other Revenue:

Penalties & Interest on Delinquent Taxes

Investment Income

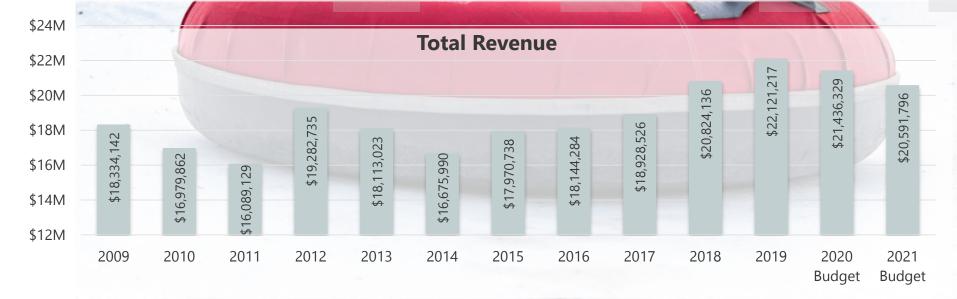
Contributions & Donations

Miscellaneous Revenue

Other Financing Sources

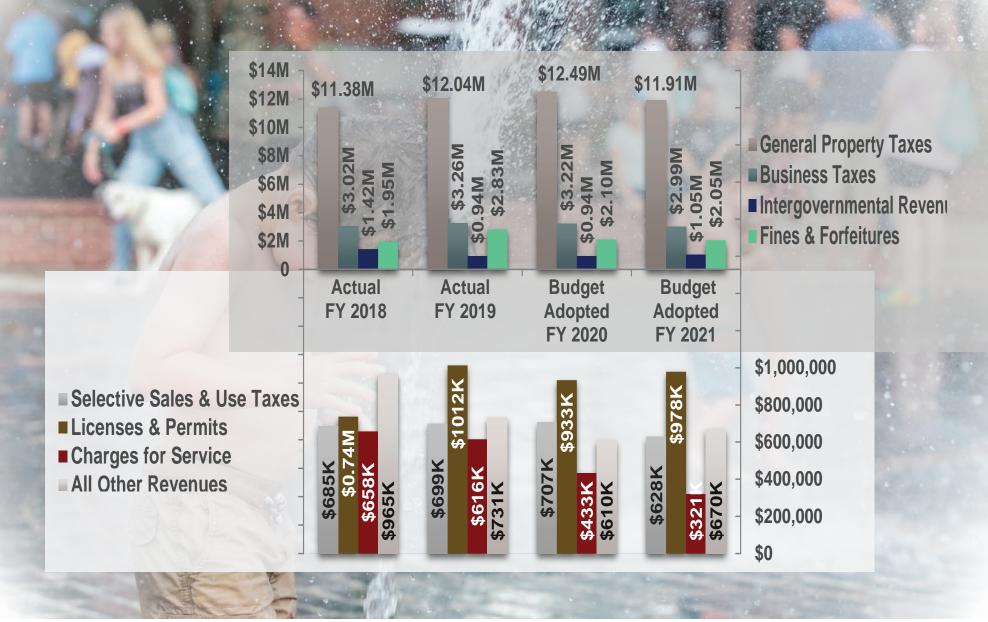
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					FY 2020	FY 2021				
	FY 2018		FY 2019		Adopted	Adopted		Amount	%	%
DESCRIPTION	Actual		Actual		Budget	Budget		Change	Change	Total
GENERAL PROPERTY TAXES	\$ 11,382,903	\$	12,039,304	\$	12,491,550	\$ 11,912,070	\$	(579,480)	-5%	58%
SELECTIVE SALES & USE TAXES	685,375		699,335		707,200	628,000		(79,200)	-11%	3%
BUSINESS TAXES	3,019,532		3,257,612		3,220,000	2,985,000		(235,000)	-7%	14%
PENALTIES & INTEREST ON DELINQUENT TAXES	30,247		32,216		26,100	28,000		1,900	7%	0%
LICENSES & PERMITS	737,123		1,012,229		933,450	978,009		44,559	5%	5%
INTERGOVERNMENTAL REVENUES	1,423,007		940,363		938,535	1,045,470		106,935	11%	5%
CHARGES FOR SERVICE	657,946		615,580		432,879	320,598		(112,281)	-26%	2%
FINES & FORFEITURES	1,952,961		2,825,870		2,103,000	2,053,000		(50,000)	-2%	10%
INVESTMENT INCOME	84,026		165,026		136,200	69,500		(66,700)	-49%	0%
CONTRIBUTIONS & DONATIONS	198,589		109,819		110,400	40,500		(69,900)	-63%	0%
MISCELLANEOUS REVENUE	209,936		171,220		125,650	125,259		(391)	-0%	1%
OTHER FINANCING SOURCES	442,490	-	252,643	12	211,365	406,390	1	195,025	92%	2%
TOTAL OPERATING REVENUE:	\$ 20,824,135	\$	22,121,217	\$	21,436,329	\$ 20,591,796	\$	(844,533)	-4%	100%



General Fund Revenues 61

ANNUAL BUDGergeorgia



2021 BUDGerseorgia

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 75.5% of the total FY 2021 proposed general fund revenues. The City has budgeted to collect \$15,553,070 in Tax revenue during FY 2021 a decrease of 5.4% from FY 2020. FY 2021 revenue projection is based on current economic conditions, the COVID-19 pandemic impact.

A un the later			FY 2020	FY 2021	23	200
The share the Carl and	FY 2018	FY 2019	Adopted	Adopted	Amount	%
TAXES	Actual	Actual	Budget	Budget	Change	Change
GENERAL PROPERTY TAXES	\$11,382,903	\$12,039,304	\$12,491,550	\$11,912,070	\$(579,480)	-5%
SELECTIVE SALES & USE TAXES	685,375	699,335	707,200	628,000	(79,200)	-11%
BUSINESS TAXES	3,019,532	3,257,612	3,220,000	2,985,000	(235,000)	-7%
PENALTIES & INTEREST ON DELINQUENT TAXES	30,247	32,216	26,100	28,000	1,900	7%
TOTAL	\$15,118,057	\$16,028,467	\$16,444,850	\$15,553,070	\$(891,780)	-5%



ANNUAL BUDGelseorgia

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
GENERAL PROPERTY TAXES	Actual	Actual	Budget	Budget	Change	Change
PROPERTY TAXES CURRENT	\$8,208,374	\$8,729,423	\$9,050,000	\$9,120,000	\$70,000	1%
PROPERTY TAXES PRIOR YEARS	57,480	39,080	17,550	34,070	16,520	94%
GWINNETT CO MOTOR VEHICLE TAXES	98,456	75,274	57,000	43,000	(14,000)	-25%
MOTOR VEHICLE TITLE AD VALOREM TAX-TAVT	741,559	886,238	1,120,000	620,000	(500,000)	-45%
TRANSFER TAXES	87,305	77,033	77,000	50,000	(27,000)	-35%
INTANGIBLE TAXES	140,409	111,960	110,000	120,000	10,000	9%
FRANCHISE TAXES	2,049,320	2,120,296	2,060,000	1,925,000	(135,000)	-7%
TOTAL:	\$11,382,903	\$12,039,304	\$12,491,550	\$11,912,070	(579,480)	-5%

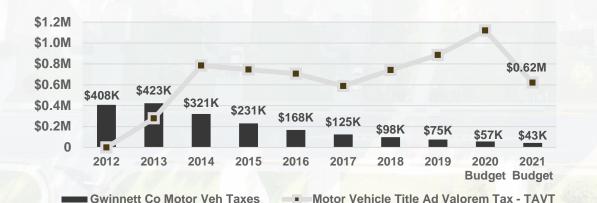
• eneral Property Taxes are ad valorem taxes levied on an Jassessed valuation of Real and Personal Property, Motor Vehicles, Intangible taxes and Franchise Taxes within the City limits of Duluth. This category represents 57.8% of the total FY 2021 budgeted general fund revenues and is projected to decrease by 4.6 % from FY 2020 budgeted revenue due to current economic conditions caused by the COVID-19 crisis. The global economy has entered into an unprecedented recession and FY 2021 revenue projection is based on recession trend model. 8% of noncollectable rate is applied to the Property Taxes Current and this revenue stayed consistent with current fiscal year levels with 0.8% increase in Property Taxes Current. Total Motor Vehicle tax is projected to decrease by 45% from the FY 2020 budget amount that was budgeted based on HB 329 changes on its local share from 52.44% to 65%. But FY 2020's actual motor vehicle revenue came in lower than projected due to the county and municipality's share change resulting in lower shares for municipality and higher for county.



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. The global economy has been entering into a recession due to COVID 19 crisis and the collection rate is projected to decrease. Due to this anticipated drop in collections, FY 2021 property taxes revenue is projected to remain consistent with the current fiscal year level despite of the addition from new construction and reassessment growth. To determine the value due to reassessments, FY 2020's projected total collections was used as the base and then a 2% increase was applied on both real and personal property. To determine the value added due to new construction growth, calendar year 2019 building permit activity was reviewed. Based on this review, \$97,413 of additional tax revenue was added. With 8% of noncollectables applied, in total, approximately 1% increase in property taxes from the budgeted current year collections has been projected for FY 2021.



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 from fiscal year 2014 till fiscal year 2017. Motor vehicle Title Ad Valorem tax revenue has

ANNUAL Dulu 2021 BUDGEL

started to increase from fiscal year 2018 but fiscal year 2021 budgeted revenue is projected to decrease by 44.6% compared to the current fiscal year budget amount. Half of this decrease is due to overbudgeted current fiscal year's revenue that was projected based on local share increase by HB 329 that actually resulted in decreased municipality share. The other half of decrease is due to the economic downturn and uncertainty that COVID 19 pandemic crisis has brought.

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 most recent year's trend is used for FY 2021 revenue projection to reflect the new construction additions.

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. FY2021 revenue is based on the past five years' trends and current economic conditions.



General Fund Revenues 66

\$2,150,000

\$2,100,000

\$2,050,000

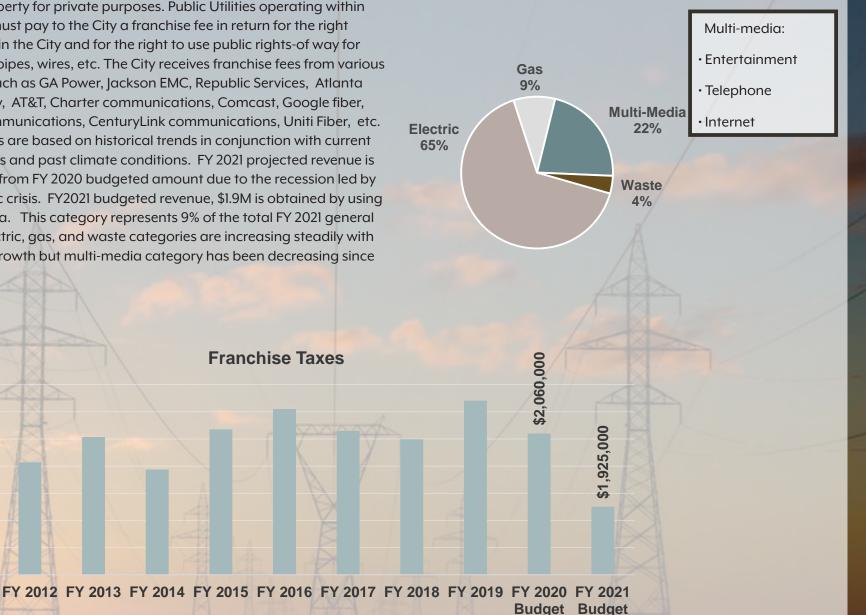
\$2,000,000 \$1,950,000

\$1,900,000

\$1,850,000 \$1,800,000

2021 BUDGE

ranchise 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, Verizon, Fusion communications, CenturyLink communications, Uniti Fiber, etc. Revenue projections are based on historical trends in conjunction with current economic indicators and past climate conditions. FY 2021 projected revenue is decreased by 6.6% from FY 2020 budgeted amount due to the recession led by COVID-19 pandemic crisis. FY2021 budgeted revenue, \$1.9M is obtained by using recession trend data. This category represents 9% of the total FY 2021 general fund revenues. Electric, gas, and waste categories are increasing steadily with new construction growth but multi-media category has been decreasing since FY 2016.

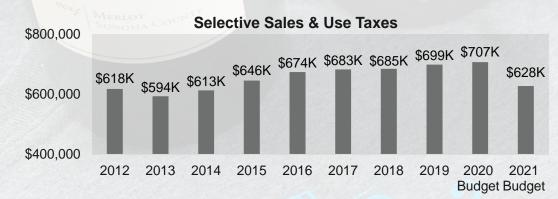


General Fund Revenues 67

ANNUAL BUDGErseorgia

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% of the total FY 2021 general fund revenues. Revenue projections are based on historical trends in conjunction with current economic indicators. Revenues have been reduced to recession trend due to COVID-19.

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
SELECTIVE SALES & USE TAXES	Actual	Actual	Budget	Budget	Change	Change
ALCOHOL BEVERAGE TAXES	\$608,120	\$601,480	\$620,000	\$550,000	\$(70,000)	-11%
MIXED DRINK EXCISE TAXES	59,690	76,563	67,000	62,000	(5,000)	-7%
MALT BEVERAGE EXCISE TAXES	3,188	7,102	6,200	4,000	(2,200)	-35%
ENERGY EXCISE TAXES	14,377	14,190	14,000	12,000	(2,000)	-14%
TOTAL:	\$685,375	\$699,335	\$707,200	\$628,000	\$(79,200)	-11%

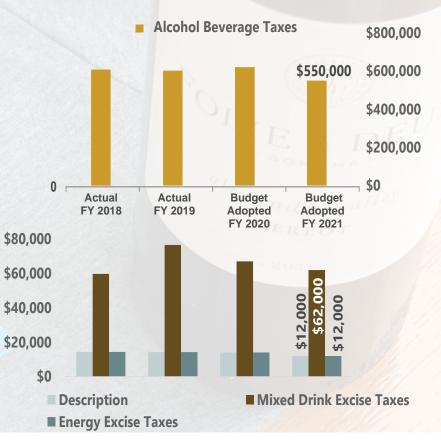


Alcohol Beverage Tax: Taxes that are levied on the distribution of distilled spirits, malt beverages, and wine.

Mixed Drink Excise Tax: Taxes that are levied on the sale of distilled spirits by the drink.

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.

Malt Beverage Excise Tax: Taxes that are levied on the distribution of malt beverage produced in the City limits from January 2018.

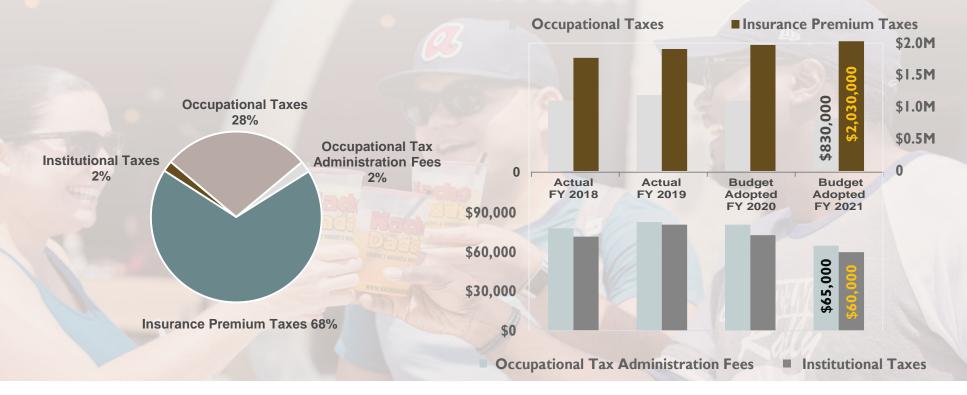


Business Taxes

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 14.5% of the total FY 2021 general fund revenue. The average growth rate for the last six years is applied to FY 2019 actual revenue to project FY 2020 Insurance premium taxes revenue. The rest of Business taxes are projected by using the recent two to three years' trends respectively.

2021 BUDGELeon

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
BUSINESS TAXES	Actual	Actual	Budget	Budget	Change	Change
OCCUPATIONAL TAXES	\$1,101,166	\$1,186,712	\$1,096,000	\$830,000	\$(266,000)	-24%
OCCUPATIONAL TAX ADMINISTRATION FEES	78,284	83,005	81,000	65,000	(16,000)	-20%
INSURANCE PREMIUM TAXES	1,768,128	1,906,841	1,970,000	2,030,000	60,000	3%
INSTITUTIONAL TAXES	71,954	81,054	73,000	60,000	(13,000)	-18%
TOTAL:	\$3,019,532	\$3,257,612	\$3,220,000	\$2,985,000	\$(235,000)	-7%

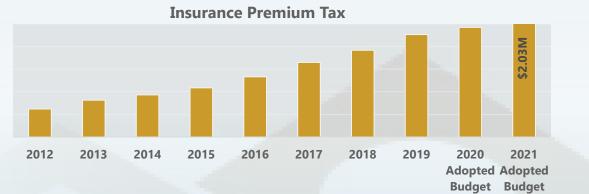


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Occupational Taxes: Taxes levied on businesses and practitioners of occupations and professions which maintain a physical location or office within the City limits. This tax is based on one or more the following: flat tax, probability, and/ or gross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

General Fund Revenues

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

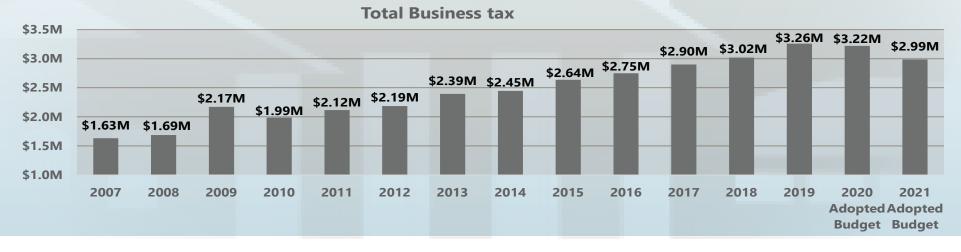


\$1,500,000 \$1,200,000 \$0.83M \$900,000 \$600,000 \$300,000 \$0 2012 2013 2015 2017 2018 2019 2020 2021 2014 2016 **Adopted Adopted Budget Budget**

Occupational Taxes

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



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. Courtesy extensions for 2020 renewals were granted for Occupational tax, Alcohol license renewals, and Tax FI FA recording.

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			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
PENALTIES & INTEREST ON DELINQUENT TAXES	Actual	Actual	Budget	Budget	Change	Change
INTEREST ON DELINQUENT TAXES	\$10,681	\$9,579	\$8,500	\$8,000	\$(500)	-6%
TAX PENALTIES	7,628	10,461	7,000	7,000	-	0%
ALCOHOL LATE PENALTIES	350	-	100	1,000	900	900%
OCCUPATIONAL TAX PENALTY	9,668	10,400	9,000	10,000	1,000	11%
TAX FIFA COSTS	1,920	1,776	1,500	2,000	500	33%
TOTAL:	\$30,247	\$32,216	\$26,100	\$28,000	\$1,900	7%

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 .65% 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 Occupation tax penalties and interest is governed by O.C.G.A. 48-13-21 that requires 10% penalty after 90 days plus 1.5% interest per month the tax is delinquent.

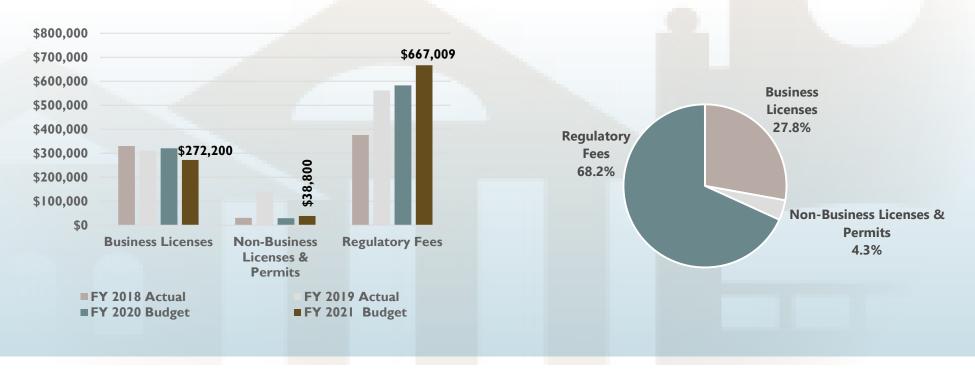
Tax FI FA cost: This revenue is collected to recover the City's cost of filing Fieri Facias (Fi Fa's) on delinquent taxes and fees for filing tax liens on properties with severely delinquent property taxes. A tax FI FA will be recorded on or about March 15 in Gwinnett County Superior Court on all unpaid 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 \$978,009 in Licenses and Permits revenue during FY 2021, an increase of 4.8% from FY 2020. 14.4% increase in Regulatory fees is based on new development projection by City's Planning & Development department. 15.3% decrease in Business Licenses is based on current COVID-19 condition.

2021 BUDGerluth

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
LICENSES & PERMITS	Actual	Actual	Budget	Budget	Change	Change
BUSINESS LICENSES	\$330,035	\$311,052	\$321,200	\$272,200	\$(49,000)	-15%
NON-BUSINESS LICENSES & PERMITS	30,699	139,975	29,400	38,800	9,400	32%
REGULATORY FEES	376,389	561,202	582,850	667,009	84,159	14%
TOTAL:	\$737,123	\$1,012,229	\$933,450	\$978, <mark>009</mark>	\$44,559	5%



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Business Licenses

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

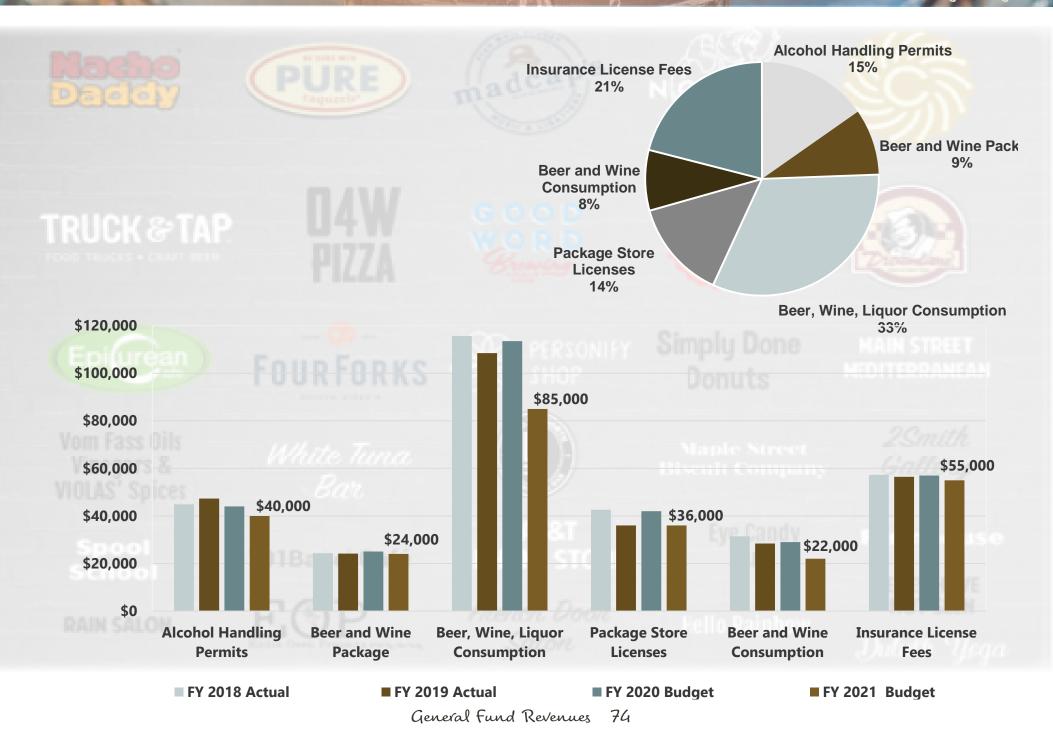
			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
BUSINESS LICENSES	Actual	Actual	Budget	Budget	Change	Change
ALCOHOL HANDLING PERMITS	\$44,902	\$47,292	\$44,000	\$40,000	\$(4,000)	-9%
BEER ONLY PACKAGE	2,250	2,050	1,500	2,000	500	33%
BEER AND WINE PACKAGE	24,300	24,165	25,000	24,000	(1,000)	-4%
BEER, WINE, LIQUOR CONSUMPTION	115,705	108,450	113,500	85,000	(28,500)	-25%
PACKAGE STORE LICENSES	42,600	36,000	42,000	36,000	(6,000)	-14%
BEER AND WINE CONSUMPTION	31,400	28,390	29,000	22,000	(7,000)	-24%
BEER ONLY CONSUMPTION	2,750	2,250	2,500	2,000	(500)	-20%
LIQUOR CONSUMPTION	150	300	150	150	-	0%
WINE ONLY CONSUMPTION	-	-	100	100	-	0%
ALCOHOL SPECIAL EVENTS FACILITY	2,500	1,650	1,500	1,500	-	0%
WHOLESALER - ALCOHOL	-	-	50	50	-	0%
BREWERY - BEER AND MALT BEVERAGES	-	-	50	50	-	0%
INSURANCE LICENSE FEES	57,238	56,450	57,000	55,000	(2,000)	-4%
BUSINESS PERMITS	-	-	50	50	-	0%
ALCOHOL APPLICATION FEES	6,240	4,055	4,800	4,300	(500)	-10%
TOTAL:	\$330,035	\$311,052	\$321,200	\$272,200	\$(49,000)	-15%

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.

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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.

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
REGULATORY FEES	Actual	Actual	Budget	Budget	Change	Change
PERMIT - LAND DISTURBANCE PLAN	\$2,538	\$45,403	\$13,000	\$13,000	\$-	0%
INSPECTION	-	50	50	50	-	0%
V/SE/CU APPLICATION	150	500	200	200	-	0%
BUILDING PERMITS RESIDENTIAL	205,887	145,656	224,500	242,659	18,159	8%
BUILDING PERMITS COMMERCIAL	153,393	358,228	334,000	402,000	68,000	20%
MECHANICAL PERMITS	11,100	8,860	9,500	7,500	(2,000)	-21%
SWIMMING POOL PERMITS	600	875	400	400	-	0%
NPDES STORMWATER/ DEV FEE	1,387	77	100	100	-	0%
P & Z MISC INCOME	1,334	1,553	1,100	1,100	-	0%
TOTAL:	\$376,389	\$561,202	\$582,850	\$667,009	\$84,159	14%

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.

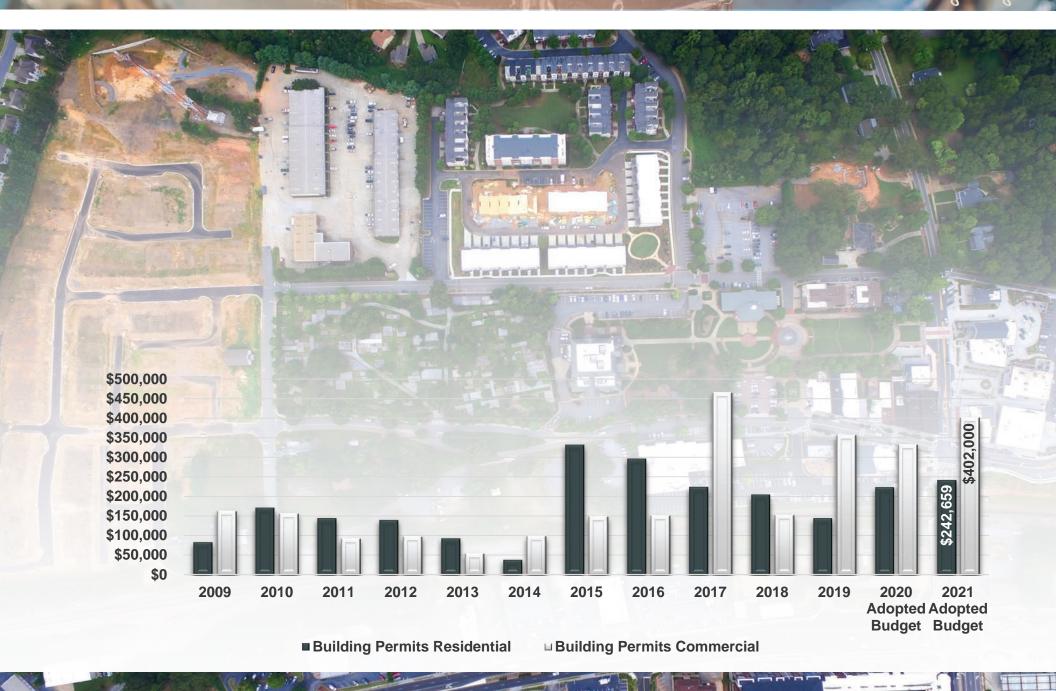
Swimming Pool Permits: Permit fee for the construction and inspection of new swimming pool within City limits.

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.

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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 32% increase from FY 2020 mainly due to anticipated new construction.

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
NON-BUSINESS LICENSES & PERMITS	Actual	Actual	Budget	Budget	Change	Change
REPERMITTING BUILDING PERMITS	\$425	\$9,591	\$300	\$300	\$-	0%
ZONING AND LAND USE	2,075	16,945	3,600	3,000	(600)	-17%
SIGN	12,450	26,130	15,000	15,000	-	0%
PLANNING REVIEW FEES	13,699	57,634	10,000	20,000	10,000	100%
FILMING PERMITS AND FEES	2,050	29,675	500	500	-	0%
TOTAL:	\$30,699	\$139,975	\$29,400	\$38,800	\$9,400	32%



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.



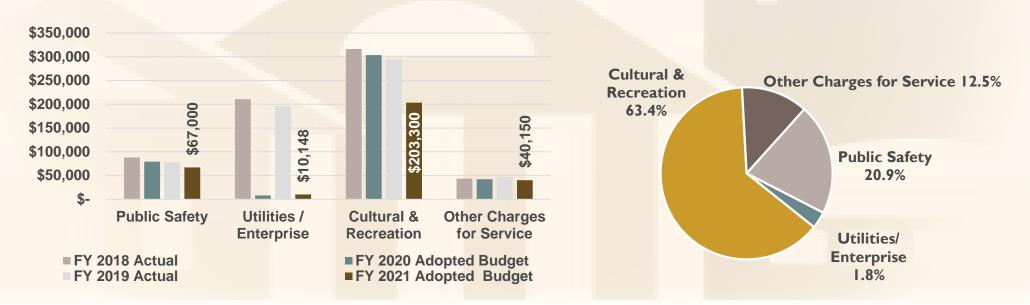
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Charges for Service

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 1.6% of total budgeted revenue. The City has budgeted to collect \$320,598 in Charges for Service revenue during FY 2021, a decrease of 25.9% from FY 2020 due to limitations and restrictions placed by COVID-19 for the safety of the public.

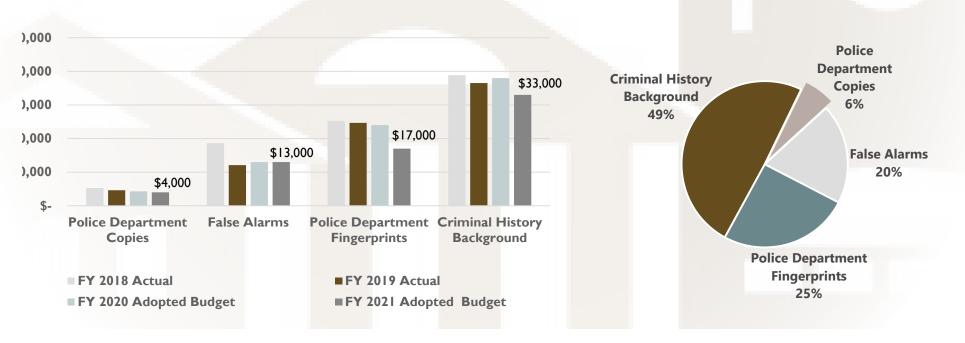
TOTAL:	\$657,946	\$615,580	\$432,879	\$320,598	\$(112,281)	-26%
OTHER CHARGES FOR SERVICE	43,535	46,841	42,250	40,150	(2,100)	-5%
CULTURAL & RECREATION	316,141	294,803	303,240	203,300	(99,940)	-33%
UTILITIES / ENTERPRISE	210,338	196,088	8,089	10,148	2,059	25%
PUBLIC SAFETY	\$87,932	\$77,848	\$79,300	\$67,000	\$(12,300)	-16%
CHARGES FOR SERVICE	Actual	Actual	Budget	Budget	Change	Change
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
			FY 2020	FY 2021		



Public Safety

Public Safety revenues are fees collected by the City of Duluth to help defray the cost of selected public safety services are decreased by 15.5% from FY 2020. The projected amounts are based on historical trends and current COVID-19 condition.

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
PUBLIC SAFETY	Actual	Actual	Budget	Budget	Change	Change
POLICE DEPARTMENT COPIES	\$5,269	\$4,623	\$4,300	\$4,000	\$(300)	-7%
FALSE ALARMS	18,600	12,100	13,000	13,000	-	0%
POLICE DEPARTMENT FINGERPRINTS	25,233	24,637	24,000	17,000	(7,000)	-29%
CRIMINAL HISTORY BACKGROUND	38,830	36,488	38,000	33,000	(5,000)	-13%
TOTAL:	\$87,932	\$77,848	\$79,300	\$67,000	\$(12,300)	-16%



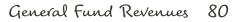
Utilities/Enterprises

Utilities/Enterprises are fees charged for utility services provided by the City of Duluth and an increase of 25.5% is expected from FY 2020 based on historical trends and new construction growth.

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Garbage Bags: In FY 2019, the City of Duluth renewed its contract with Republic Services for garbage collection and the City chose to maintain the current garbage bag price. 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

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
UTILITIES/ENTERPRISES	Actual	Actual	Budget	Budget	Change	Change
GARBAGE BAGS - 32 GALLON	\$1,481	\$2,051	\$1,109	\$1,369	\$260	23%
GARBAGE BAGS - SENIOR 32 GALLON	858	621	783	602	(181)	-23%
GARBAGE BAGS - 13 GALLON	407	733	386	487	101	26%
GARBAGE BAGS - SENIOR 13 GALLON	203	258	204	246	42	21%
GARBAGE BAGS - 42 GALLON	350	332	281	317	36	13%
GARBAGE BAGS - SENIOR 42 GALLON	26	13	26	27	1	4%
RECYCLING PROCEEDS	8,327	7,391	5,300	7,100	1,800	34%
GARBAGE BAG REBATE	198,686	184,689	-	-	-	NA
TOTAL:	\$210,338	\$196,088	\$8,089	\$10,148	\$2,059	25%



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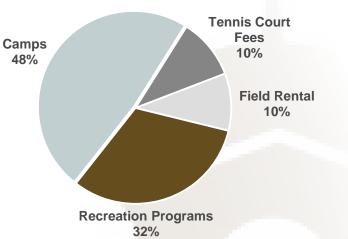
-33%

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 1.0% of total budgeted revenue. The budgeted amounts are based on current conditions caused by COVID-19 and a decrease of 33.0% from FY 2020 is projected.

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.



FY 2021 FY 2020 FY 2018 FY 2019 % Adopted Adopted Amount **CULTURAL & RECREATION** Actual Actual **Budget Budget** Change Change \$3.998 \$1.412 \$2.240 \$3.000 \$760 34% BUNTEN RD. FACILITY RENTAL 4,400 (1,900)-49% **PAVILION RENTAL** 3,890 3,900 2,000 **FIELD RENTAL** 29.270 26.854 30.000 17.000 (13.000)-43% 8,000 **GYM RENTAL** 12,332 1,875 8,600 (600)-7% FACILITY RENTAL - ROGERS BRIDGE 1.700 1.650 1.500 1.500 0% FACILITY RENTAL - WP JONES 4.530 5.090 4.400 3.800 (600)-14% **RED CLAY / EDDIE OWEN PRESENTS** -1,500 1,500 NA **RECREATION PROGRAMS** 101.664 103.494 97.000 56,000 (41,000) -42% (41,000) CAMPS 129,197 121,616 126,000 85,000 -33% 20,137 **TENNIS COURT FEES** 22.073 22,000 18,000 (4,000)-18% SENIOR PROGRAMS 7,451 7,869 7,100 7,300 200 3% (300)CONCESSIONS 36 406 500 200 -60% TOTAL: \$203,300 \$(99,940)

\$294,803

\$303,240

\$316,141

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.

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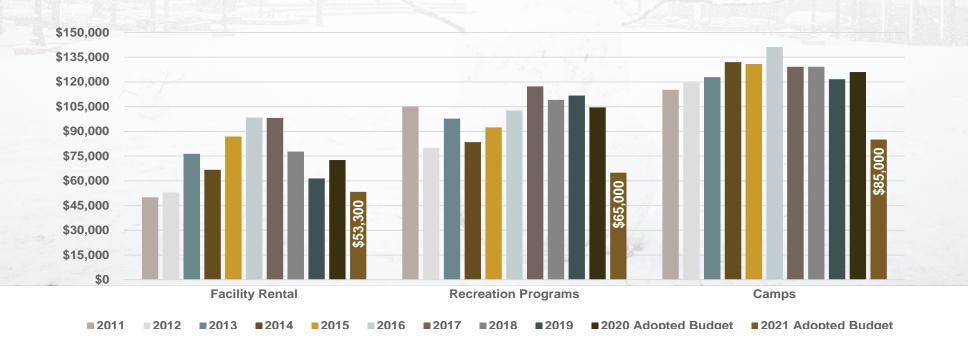
Recreational Programs: This revenue source is collected thru registration fees from various classes offered by City. City offers various recreational programs to promote healthy lifestyles and improve the quality life of its community. Class details can be found at Duluth Life newsletter available on City's website. Newsletters are mailed out to residents each quarter and is 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: Revenue from 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: This revenue source is collected thru senior program. 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 recession period trend.

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.

Open Records Request: Fees charged for copied records and/or a processing fee for staff time spent in research and retrieval of requested records over 15 minutes.



2021 BUDGEL

■ Alcohol Training Class

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
OTHER CHARGES FOR SERVICES	Actual	Actual	Budget	Budget	Change	Change
APPEAL HEARING FEES	\$-	\$1,000	\$100	\$100	\$-	0%
BAD CHECK FEE	75	100	150	150	the state of the s	0%
ONLINE CONVENIENCE FEE	-	4,682	-	-	-	NA
EVENT ATTENDANT FEES	34,155	31,446	33,000	30,000	(3,000)	-9%
ALCOHOL TRAINING CLASS	9,305	9,020	8,900	7,200	(1,700)	-19%
OPEN RECORDS REQUEST	1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	593	100	2,700	2,600	2600%
TOTAL:	\$43,535	\$46,841	\$42,250	\$40,150	\$(2,100)	-5%

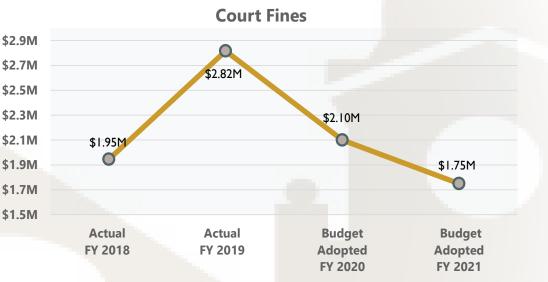
Fines and Forfeitures

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 10.0% of the total FY 2021 proposed general fund revenues. Duluth has budgeted to collect \$2,053,000 in Fines and Forfeitures revenues in FY 2021. The projection is based on recent years' trends and the current economic condition.

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.



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

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
FINES & FORFEITURES	Actual	Actual	Budget	Budget	Change	Change
COURT FINES	\$1,945,545	\$2,816,939	\$2,100,000	\$1,750,000	\$(350,000)	-17%
BONDS & FORFEITURES	7,416	6,370	2,000	2,000	-	0%
CASH CONFISCATION	-	2,561	1,000	1,000	-	0%
PHOTO ENFORCEMENT	_	-	-	300,000	300,000	NA
TOTAL:	\$1,952,961	\$2,825,870	\$2,103,000	\$2,053,000	\$(50,000)	-2%

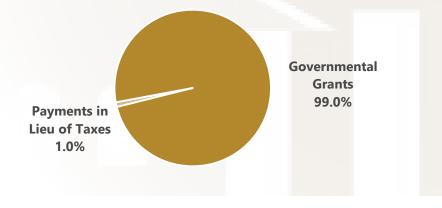
Intergovernmental Revenues

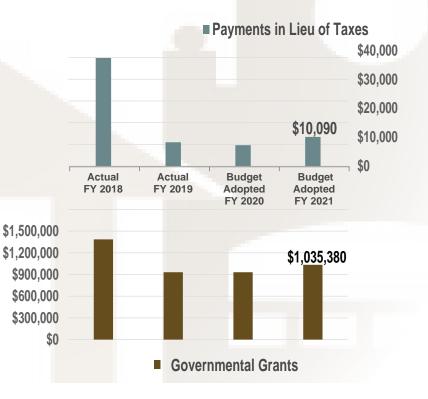
Intergovernmental Revenues are revenues from other governmental entities or non-profits in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. This category represents 5.1% of the total FY 2021 proposed general fund revenues. This category includes the annual negotiated settlement from gwinnett county regarding service delivery. The City has budgeted to collect \$1,045,470 in Intergovernmental Revenues during FY 2021, an increase of 11.4% from FY 2020. FY 2021 estimates are based on the actual cost projections of 911 dispatch services operation.

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
INTERGOVERNMENTAL REVENUES	Actual	Actual	Budget	Budget	Change	Change
PAYMENTS IN LIEU OF TAXES	\$37,384	\$8,246	\$7,265	\$10,090	\$2,825	39%
GOVERNMENTAL GRANTS	1,385,623	932,117	931,270	1,035,380	104,110	11%
TOTAL:	\$1,423,007	\$940,363	\$938,535	\$1,045,470	\$106,935	11%

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.





2021 BUDGerluth

Other Financing Sources

INTERFUND TRANSFER

TOTAL:

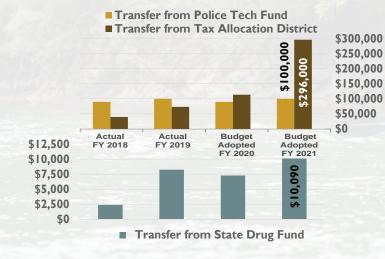
TRANSFER FROM POLICE TECH FUND

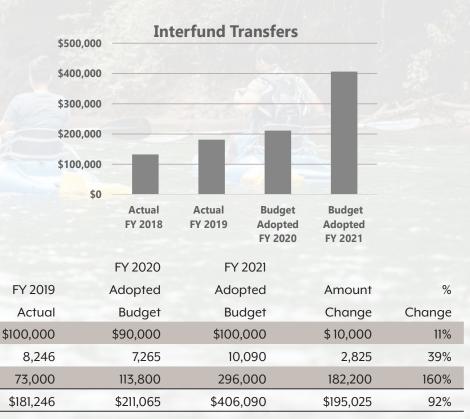
TRANSFER FROM STATE DRUG FUND

TRANSFER FROM TAX ALLOCATION DISTRICT

Other Financing Sources include any revenues include a limited number of special transactions that are used to account for non-operating revenues/ receipts: transfers into a fund, the proceeds of debt issues, and sales of general government assets. The City has budgeted \$406,390 in Other Financing Source revenues during FY 2021, an increase of 92.3% from FY 2020 and this increase is primarily due to increase in Transfer from TAD (Tax Allocation District). Duluth's TAD was created to redevelop commercial properties in downtown area. FY 2020 FY 2021

	FY 2018	FY 2019	Adopted	Adopted	Amount	%
OTHER FINANCING SOURCES	Actual	Actual	Budget	Budget	Change	Change
INTERFUND TRANSFERS	\$132,405	\$181,246	\$211,065	\$406,090	\$195,025	92%
PROCEEDS OF GENERAL FIXED ASSET DISPOSALS	500	71,397	300	300	-	0%
PROCEEDS OF GENERAL LONG TERM LIABILITIES	309,585	-	-	-	-	NA
TOTAL:	\$442,490	\$252,643	\$211,365	\$406,390	\$195,025	92%





FY 2018

Actual

2,405

40,000

\$132,405

\$90,000

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 \$125,259 in Miscellaneous Revenues during FY 2021, a decrease of 0.3% from FY 2020.

2021 BUDGEL

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
MISCELLANEOUS REVENUES	Actual	Actual	Budget	Budget	Change	Change
RENTS AND ROYALTIES	\$38,571	\$24,039	\$17,700	\$17,109	\$(591)	-3%
TELEPHONE COMMISSIONS	73,051	73,674	69,100	73,000	3,900	6%
REIMBURSEMENTS FROM DAMAGED PROPERTY	70,650	20,008	17,100	17,100	-	0%
OTHER REVENUE	27,664	53,499	21,750	18,050	(3,700)	-17%
TOTAL:	\$209,936	\$171,220	\$125,650	\$125,259	\$(391)	-0%



Rents and Royalties

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

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
RENTS AND ROYALTIES	Actual	Actual	Budget	Budget	Change	Change
DOWNTOWN RENTAL INCOME	\$11,100	\$3,250	\$1,000	\$3,009	\$2,009	201%
FESTIVAL CENTER RENTAL	18,831	14,301	15,000	12,000	(3,000)	-20%
F/C PATRON TABLE RENTAL	7,195	4,358	-	500	500	NA
F/C LINEN/EQUIP RENTAL	1,645	2,030	1,600	1,500	(100)	-6%
ALCOHOL POSTED SIGN	(200)	100	100	100	-	0%
TOTAL:	\$38,571	\$24,039	\$17,700	\$17,109	\$(591)	-3%

ANNUAL 2021 BUD

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. The projection is based on the most recent years' trend.

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
TELEPHONE COMMISSIONS	Actual	Actual	Budget	Budget	Change	Change
RENTAL INCOME GRID	\$73,051	\$73,674	\$69,100	\$73,000	\$3,900	6%
TOTAL:	\$73,051	\$73,674	\$69,100	\$73,000	\$3,900	6%

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

ANNUAL BUDGerluth

Other Revenue

Other Revenue income is all miscellaneous revenu	es not included abov	e.	FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
OTHER REVENUE	Actual	Actual	Budget	Budget	Change	Change
MISCELLANEOUS REVENUE	\$19,258	\$41,330	\$17,000	\$15,000	\$(2,000)	-12%
POLICE DEPT. MISC. REVENUE	2,301	2,398	400	500	100	25%
INCOME FROM COPIES, ETC.	232	399	100	100	-	0%
DUMPSTER CARD FEES	1,325	1,625	1,100	1,300	200	18%
SALE OF MISC. MERCHANDISE	-	-	40	40	-	0%
CASH SHORT AND OVER	(41)	15	10	10	-	0%
FLEXIBLE SPENDING GAIN/LOSS	1,038	2,433	100	100	-	0%
401A EMPLOYEE FORFEITURES	3,551	5,299	3,000	1,000	(2,000)	-67%
TOTAL:	\$27,664	\$53,499	\$21,750	\$18,050	\$(3,700)	-17%

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.

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
REIMBURSEMENT FROM DAMAGED PROPERTY	Actual	Actual	Budget	Budget	Change	Change
REIMBURSEMENT - DAMAGED PROPERTY	\$932	\$726	\$100	\$100	\$-	0%
INSURANCE PROCEEDS - ACCIDENTS	59,573	16,044	15,000	15,000	-	0%
INSURANCE CLAIMS REIMBURSEMENTS	10,145	3,238	2,000	2,000	-	0%
TOTAL:	\$70,650	\$20,008	\$17,100	\$17,100	\$-	0%

Investment Income

Investment income includes revenue from investment of fund equity. 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 \$69,500 in Investment Income revenues during FY 2021, a decrease of 49.0% from FY 2020. This is due to near zero interest rate in financial market.

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
INVESTMENT INCOME	Actual	Actual	Budget	Budget	Change	Change
INTEREST INCOME - CHECKING	\$9,803	\$11,672	\$9,600	\$4,000	\$(5,600)	-58%
INVESTMENT INCOME	68,639	144,924	110,000	60,000	(50,000)	-45%
INVESTMENT INCOME/CAPITAL RESERVES	5,584	8,430	16,600	5,500	(11,100)	-67%
TOTAL:	\$84,026	\$165,026	\$136,200	\$69,500	\$(66,700)	-49%

2021 BUDGerluth

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 \$40,500 during FY 2021, a decrease of 63.3% from FY 2020. This decrease is mainly due to the cancellation of various local events due to COVID-19. Duluth Fall Festival has pledged to donate \$75,000 annually for three years towards City's event cost but like most of events, Duluth Fall Festival has been canceled this year.

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	Amount	%
CONTRIBUTIONS AND DONATIONS	Actual	Actual	Budget	Budget	Change	Change
FLAG DONATIONS	\$900	\$100	\$400	\$500	100	25%
SPECIAL EVENTS SPONSORS/ VENDORS	62,118	59,077	35,000	30,000	(5,000)	-14%
DONATIONS	135,571	50,642	75,000	10,000	(65,000)	-87%
TOTAL:	\$198,589	\$109,819	\$110,400	\$40,500	\$(69,900)	-63%

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

2021 BUDGEL

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

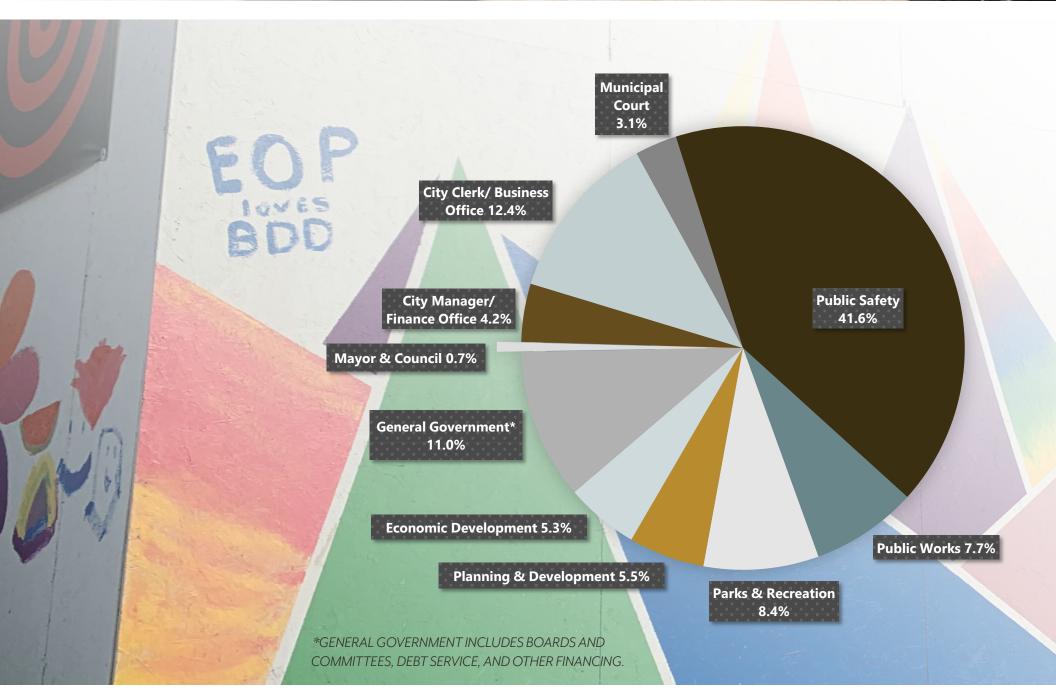


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Ge	neral Fund Expenditures						A	1M	JUAL	Du	lut
	by functions						$\int of v 2$		21 BUI	DGE	seors
					1. 1.1			1.001110			0 0
			FY 2018	FY 2019		FY 2020	FY 2021				
			Actual	Actual		Adopted	Adopted		Amount	%	%
	FUNCTIONS		Amount	Amount		Budget	Budget		Change	Change	Total
	MAYOR & COUNCIL	\$	69,808	\$ 70,216	\$	170,159	\$ 158,887	\$	(11,272)	-7%	1%
	CITY MANAGER/ FINANCE OFFICE		382,232	477,321		474,010	935,971		461,961	97%	4%
	CITY CLERK/ BUSINESS OFFICE		2,657,653	2,806,144		3,153,555	2,726,354		(427,201)	-14%	12%
	MUNICIPAL COURT		601,572	615,196		667,452	676,824		9,372	1%	3%
	PUBLIC SAFETY		8,308,330	8,120,403		9,329,594	9,183,461		(146,133)	-2%	42%
	PUBLIC WORKS		1,510,851	1,588,036		1,809,506	1,710,110		(99,396)	-5%	8%
	PARKS & RECREATION		1,624,885	1,677,840		1,744,264	1,852,345		108,081	6%	8%
	PLANNING & DEVELOPMENT		1,008,996	1,069,399		1,203,733	1,220,818		17,085	1%	6%
	ECONOMIC DEVELOPMENT		1,070,060	1,090,282		1,242,516	1,179,569		(62,947)	-5%	5%
	GENERAL GOVERNMENT*	1	2,277,056	2,975,214		2,611,355	2,422,999		(188,356)	-7%	11%
	TOTAL EXPENDITURE	\$	19,511,443	\$ 20,490,051	\$	22,406,144	\$ 22,067,338	\$	(338,806)	-2%	100%
		-									

*PLEASE NOTE: GENERAL GOVERNMENT INCLUDES BOARDS AND COMMITTEES, DEBT SERVICE, AND OTHER FINANCING.

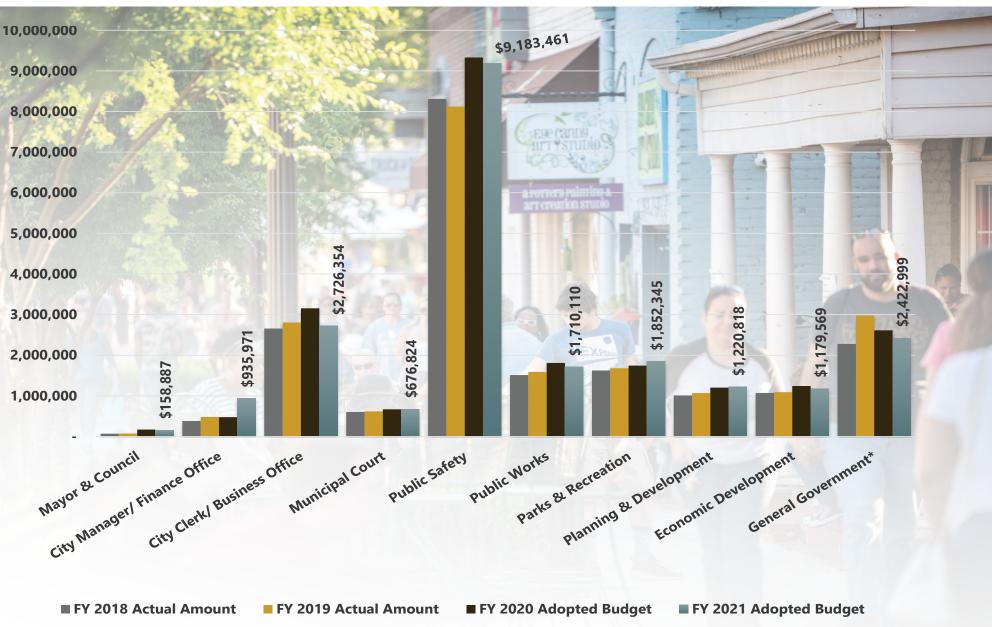


General Fund Expenditures 92



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General Fund Expenditures 93



*GENERAL GOVERNMENT INCLUDES BOARDS AND COMMITTEES, DEBT SERVICE, AND OTHER FINANCING.

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General Fund Expenditures 94

			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	%	%
DESCRIPTION	Actual	Actual	Budget	Budget	Change	Total
MAYOR	\$69,808	\$70,216	\$170,159	\$158,887	-7%	1%
ALCOHOL REVIEW BOARD	-	81	754	754	0%	0%
FINANCE COMMITTEE	135	81	538	538	0%	0%
ZONING BOARD	377	242	1,938	1,938	0%	0%
PLANNING COMMISSION	484	431	3,875	3,875	0%	0%
CITY MANAGER	382,232	477,321	474,010	479,567	1%	2%
FINANCE OFFICE	395,236	410,160	438,238	456,404	7%	2%
CLERK ADMINISTRATION	843,834	890,830	1,050,665	1,028,983	-2%	5%
BUSINESS OFFICE	236,666	255,703	277,808	273,645	-1%	1%
INFO. TECHNOLOGY	856,528	923,973	974,580	1,039,292	7%	5%
HUMAN RESOURCES	241,319	249,345	288,143	270,331	-6%	1%
CUSTODIAL/BLDG. MAINTENANCE	84,070	76,133	124,121	114,103	-8%	1%
GENERAL GOVERNMENT OPERATIONS/SRVCS	220,428	335,976	261,826	263,301	1%	1%
RED CLAY THEATRE	28,316	28,738	32,096	32,193	0%	0%
PUBLIC INFORMATION ADMINISTRATION	497,790	526,892	577,481	535,294	-7%	2%
DOWNTOWN/MAIN STREET	291,794	291,957	341,472	351,825	3%	2%
FESTIVAL CENTER	43,649	88,761	61,588	54,360	-12%	0%
MUNICIPAL COURT	\$601,572	\$615,196	\$667,452	\$676,824	1%	3%

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			FY 2020	FY 2021		
	FY 2018	FY 2019	Adopted	Adopted	%	%
DESCRIPTION	Actual	Actual	Budget	Budget	Change	Total
POLICE ADMINISTRATION	\$819,882	\$1,099,529	\$890,242	\$876,646	-2%	4%
CRIMINAL INVESTIGATIONS DIVISION	895,695	799,817	1,063,460	773,852	-27%	4%
POLICE UNIFORM DIVISION	3,739,942	3,711,917	4,030,914	4,140,987	3%	19%
POLICE SUPPORT SERVICES DIVISION	1,161,337	1,282,186	1,838,510	1,806,084	-2%	8%
POLICE DISPATCH	1,214,038	784,790	1,010,363	1,118,552	11%	5%
VEHICLE MAINTENANCE DIVISION	477,436	442,164	496,105	467,340	-6%	2%
PUBLIC WORKS ADMINISTRATION	1,347,882	1,417,243	1,688,215	1,577,519	-7%	7%
COMMUNITY ENHANCEMENT	19,370	12,012	42,171	41,000	-3%	0%
CITYWIDE BUILDING/PROPERTY MAINTENANCE	143,599	157,478	75,720	86,441	14%	0%
RECYCLABLES COLLECTION	-	1,303	3,400	5,150	51%	0%
CULTURAL RECREATION ADMINISTRATION	1,365,669	1,398,152	1,449,934	1,501,410	4%	7%
RECREATION PROGRAMS	121,938	120,747	140,037	130,537	-7%	1%
PARK AREAS	137,278	158,941	154,293	220,398	43%	1%
PLANNING & DEVELOPMENT ADMINISTRATION	685,787	743,858	848,393	857,642	1%	4%
ECONOMIC DEVELOPMENT	236,827	182,672	261,975	238,090	-9%	1%
STREET LIGHTS	323,209	325,541	355,340	363,176	2%	2%
DEBT SERVICE	-	111,313	-	-	NA	0%
OTHER FINANCING USES	2,027,316	2,498,352	2,310,328	2,120,400	-8%	10%
TOTAL GENERAL FUND EXPENDITURES	19,511,443	20,490,051	22,406,144	22,067,338	-2%	100%
TOTAL GENERAL FUND REVENUES	20,824,135	22,121,217	21,436,329	20,591,796	-4%	
NET CHANGE IN FUND BALANCE	\$1,312,692	\$1,631,166	\$(969,815)	\$(1,475,542)	52%	

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General Fund Expenditures by departments

DEPARTMENT CITY MANAGER	FY 2021 Adopted Budget	DEPARTMENT	FY 2021 Adopted Budget
	479,567	PUBLIC SAFETY	1000
FINANCE OFFICE	456,404	POLICE ADMINISTRATION	876,646
TOTAL: CITY MANAGER / FINANCE OFFICE		CRIMINAL INVESTIGATION	773,852
CITY CLERK / BUSINESS OFFICE	933,971	POLICE UNIFORM DIVISION	4,140,987
CLERK ADMINISTRATION	1,028,983	POLICE SUPPORT DIVISION	1,806,084
BUSINESS OFFICE	273,645	POLICE DISPATCH	1,118,552
INFORMATION TECHNOLOGY	1,039,292	VEHICLE MAINTENANCE DIVISION	467,340
HUMAN RESOURCES	270,331	TOTAL: PUBLIC SAFETY	\$ 9,183,461
CUSTODIAN/BUILDING MAINTENANCE	114,103	PUBLIC WORKS	 3,103,101
	\$ 2,726,354	PUBLIC WORKS ADMINISTRATION	1,577,519
GENERAL GOVERNMENT	2,720,001	COMMUNITY ENHANCEMENT	41,000
MAYOR & COUNCIL	158,887	CITYWIDE BUILDING/PROPERTY MAINTENANCE	91,591
BOARDS AND COMMITTEES	7,105	TOTAL: PUBLIC WORKS	\$ 1,710,110
GENERAL GOVERNMENT	295,494	PLANNING & DEVELOPMENT	 .,,
OTHER FINANCING	2,120,400	PLANNING & DEVELOPMENT ADMINISTRATION	857,642
TOTAL GENERAL GOVERNMENT	\$ 2,581,886	STREET LIGHTS	363,176
MUNICIPAL COURT		TOTAL: PLANNING & DEVELOPMENT	\$ 1,220,818
MUNICIPAL COURT	\$ 676,824	ECONOMIC DEVELOPMENT	
PARKS AND RECREATION		ECONOMIC DEVELOPMENT	238,090
CULTURAL RECREATION ADMINISTRATION	1,501,410	PUBLIC INFORMATION	941,479
RECREATION PROGRAMS	130,537	TOTAL: ECONOMIC DEVELOPMENT	\$ 1,179,569
PARK AREAS	220,398		
TOTAL: PARKS & RECREATION	\$ 1,852,345	TOTAL: GENERAL FUND EXPENDITURES	\$ 22,067,338

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General Fund Expenditures by objects

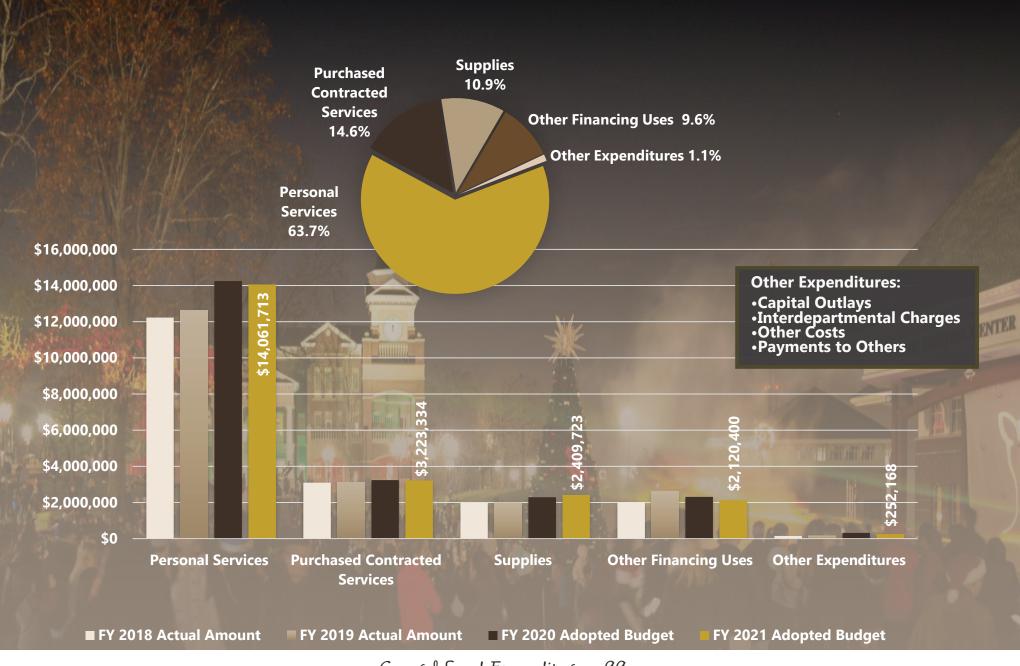
	FY 2018	FY 2019	FY 2020	FY 2021				
	Actual	Actual	Adopted	Adopted		Amount	%	%
DESCRIPTION	Amount	Amount	Budget	Budget		Change	Change	Total
PERSONAL SERVICES	\$ 12,234,864	\$ 12,625,866	\$ 14,248,496	\$ 14,061,713	\$	(186,783)	-1%	64%
PURCHASED CONTRACTED SERVICES	3,09 <mark>2</mark> ,390	3, <mark>127,751</mark>	3,237,221	3, <mark>223,334</mark>		(13,887)	-0%	15%
SUPPLIES	2,006,449	1,972,203	2,292,379	2,409,723		117,344	5%	11%
CAPITAL OUTLAYS	130,221	119,330	220,285	146, <mark>286</mark>		(24,499)	-34%	1%
INTERDEPARTMENTAL CHARGES	1,419	1,796	2,431	2,880		449	18%	0%
OTHER COSTS	1,971	7,166	81,000	81,000	1	-	0%	0%
PAYMENTS TO OTHERS	16,813	26,274	14,004	22,002		7,998	57%	0%
OTHER FINANCING USES	 2,027,316	2,609,665	2,310,328	2,120,400		(189,928)	-8%	10%
TOTAL GENERAL FUND EXPENDITURE	\$ 19,511,443	\$ 20,490,051	\$ 22,406,144	\$ 22,067,338	\$	(338,806)	-2%	100%

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General Fund Expenditures 98

General Fund Expenditures by objects



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General Fund Expenditures 99

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.

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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.

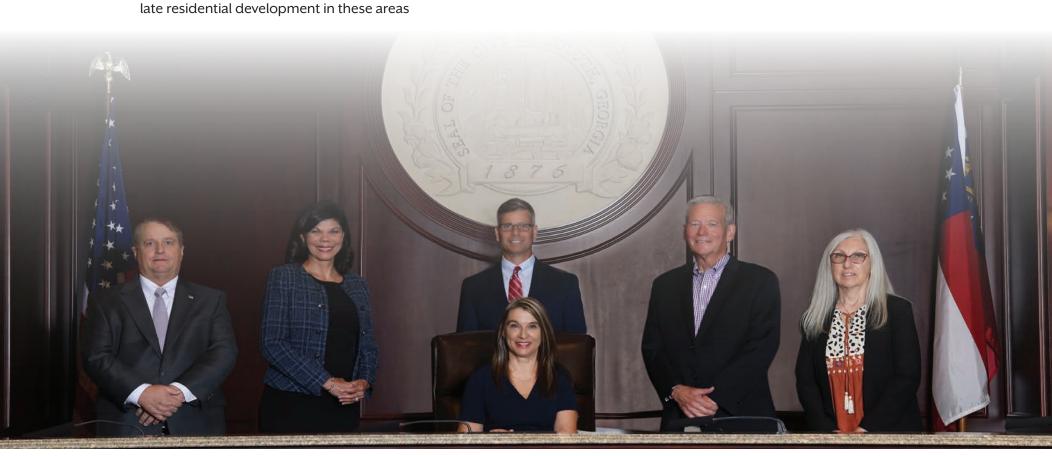
Objectives

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

Mayor & Council

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 20-21	Define in broad terms, what is meant by the "Duluth Standard" and update Community Standard Ordinances to implement this new standard throughout the city
FY 20-21	Review Tax Allocation District increment forecast to provide assurance to potential bond underwriter of the City commitment to ensuring strong future repayment resources
FY 20-21	Assist staff in the development of funding initiatives for key residential areas just outside of the immediate downtown area that will stimu-

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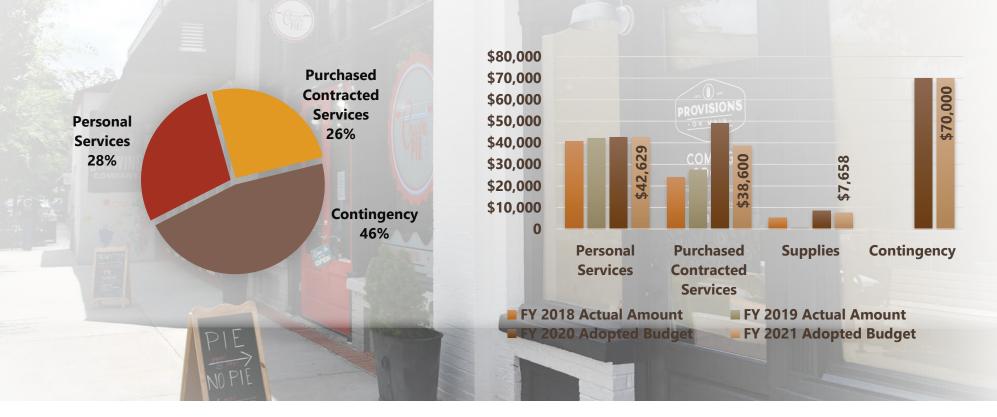
Mayor & Council 101

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		FY 2	018	FY 2019		FY 2020		FY 2021		
		Ac	tual	Actual		Adopted		Adopted	Amount	%
EXPENDITURES BY CATEGORY		Amc	unt	Amount		Budget		Budget	Change	Change
PERSONAL SERVICES		\$ 40,	604 \$	42,057	\$	42,629	\$	42,629	\$	- 0%
PURCHASED CONTRACTED SERVICES		24,	038	27,482		49,153		38,600	(10,553)	* -21%
SUPPLIES		5	,166	677		8,377		7,658	(719)	-9%
CONTINGENCY		1.6	-	-		70,000		70,000		- 0%
TOTAL:		\$ 69,	308 \$	70,216	\$	170,159	\$	158,887	\$ (11,272)	-7%

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*Decreased budget for education/training expenses due to COVID-19



Mayor & Council 102

City Manager

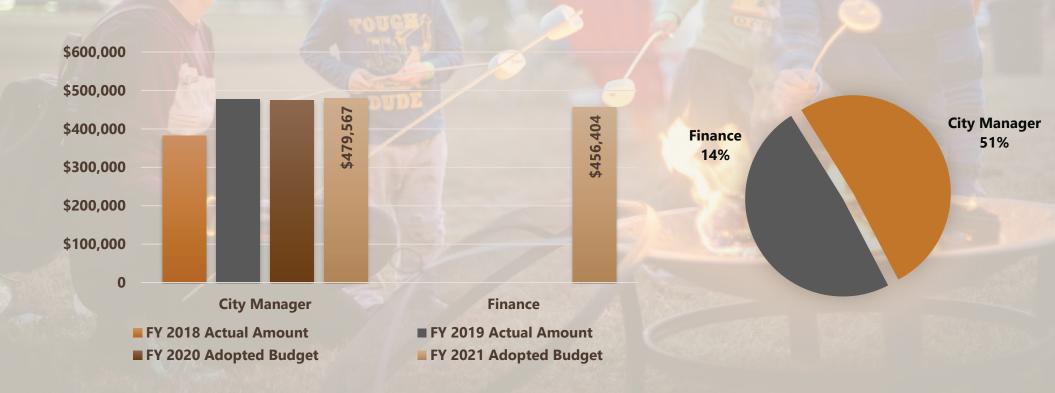
	PORTION OF \$22M GENERAL FUND BUDGET		City Manager	
	City Manager/ Finance Office \$935,971	Assistant to Mayor & City Manager	Sr. Accounting Technician	Finance & Redevelopmen Director / Assistant City Manager Accounting Officer
Functions	Includes the operations of the Governing body and Chief Exec Administration and Accounting	cutive, Financial	Accounting Specialist	Budget & Finance Analyst
Positions	6 full time, 2 part time		Accounting	.U.
Current FY 2020 Budget	\$474,010		/ HR Technician	
Adopted FY 2021 Budget	\$935,971		1	
Change from PY Budget	\$461,961			LEGEND
Notable FY	 Finance Manager promoted to Assistant City Manager/Rede Finance Director. Transferred Finance Department's budget from City Clerk's D 		Full	-time position
2021 Budget	Manager's Office.		Par	t-time position
Items	Promoted part-time Financial Assistant to full-time Budget &			
	• Reduced budget for Bank/Credit Card Fees \$18,000 in anticip customer surcharge for credit cards.	pation of adding a		

and the second sec		And a strength						
		FY 2018		FY 2019	FY 2020	FY 2021		
		Actual		Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY FUNCTION		Amount		Amount	Budget	Budget	Change	Change
CITY MANAGER	\$	382,232	\$	477,321	\$ 474,010	\$ 479,567	\$ 5,557 *	1%
FINANCE	m	-	-	-	-	 456,404	456,404	NA
TOTAL: CITY MANAGER/FINANCE OFFICE	\$	382,232	\$	477,321	\$ 474,010	\$ 935,971	\$ 461,961	97%

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*Transferred budget for Finance from City Clerk to City Manager

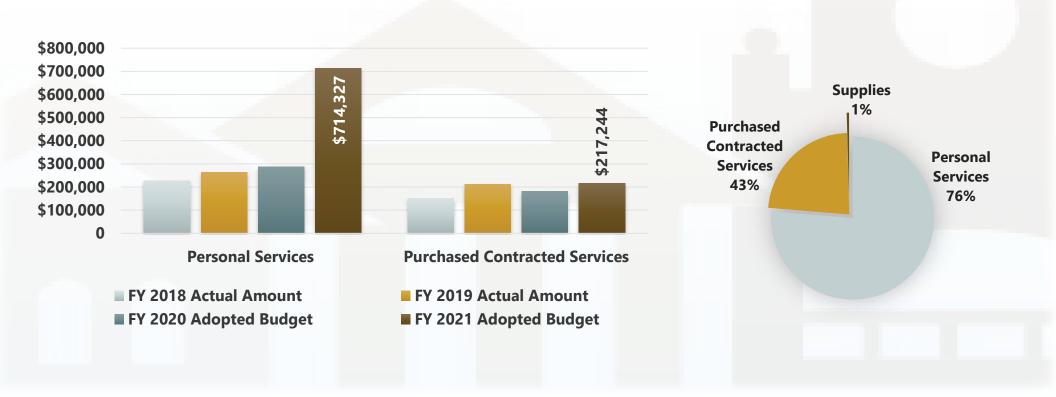


City Manager 104

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY OBJECTS	Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES	\$ 227,794	\$ 264,163	\$ 288,385	\$ 714,327 \$	425,942 *	148%
PURCHASED CONTRACTED SERVICES	150,519	211,617	181,375	217,244	35,869 *	20%
SUPPLIES	3,919	1,541	 4,250	4,400	150	4%
TOTAL: CITY MANAGER/FINANCE OFFICE	\$ 382,232	\$ 477,321	\$ 474,010	\$ 935,971 \$	461,961	97%

ANNUAL Duluth 2021 BUDDe georgia

*Reflects Finance budget transfer from City Clerk to City Manager



City Manager 105

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.

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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

City Manager

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 20-20 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 20-21 Work with outside consultant to analyze the Tax Allocation District future cash flow to determine the fund ability to obtain long term bond financing to fund economic development projects in downtown Work with private developer to develop first class co-work share office building in downtown with public parking lot FY 20-21 paid for by the City

ANNUAL Duluth 2021 BUDDe seorgia



City Manager 107

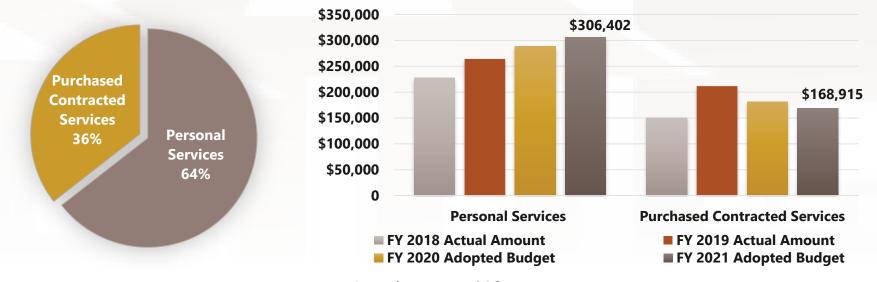
	F	Y19	F	Y20	F	Y21
AUTHORIZED POSITION	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
CITY MANAGER	1		1		1	
ASSISTANT TO MAYOR & CITY MANAGER	1		1		1	
TOTAL:	2	0	2	0	2	0

ANNUAL Duluth 2021 BUDDe seorgia

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES	\$ 227,794	\$ 264,163	\$ 288,385	\$ 306,402	\$ 18,017 *	6%
PURCHASED CONTRACTED SERVICES	150,519	211,617	181,375	165,375	(13,000) **	-7%
SUPPLIES	3,919	1,541	4,250	4,250	-	0%
TOTAL:	\$ 382,232	\$ 477,321	\$ 474,010	\$ 479,027	\$ 5,017	1%

*Reflects increased group insurance expense due to employee coverage election and merit increases

**decresed budget for education/training by \$3,000 & General repairs by \$10,000



City Manager 108



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.

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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

City Manger Finance

- FY 20-21 Continue training of Accounting/Human Resources Technician with Carl Vinson Institute to receive Level II Certified Local Government Finance Officer Program certification
- FY 20-21 Update 10 year Financial Forecast based on FY 2020 audited results, review/update projections for out years and prepare presentation for Strategic Conference, if necessary

ANNUAL Duluth 2021 BUDDe georgia

- FY 20-21 Prepare Annual Financial Report (CAFR) for auditors and gather additional information for supplementary schedules needed to submit report for GFOA financial reporting award
- FY 20-21 Reorganize staff duties and assignment based on promotion of Finance Manager to Assistant City Manager and succession planning based on pending staff retirements



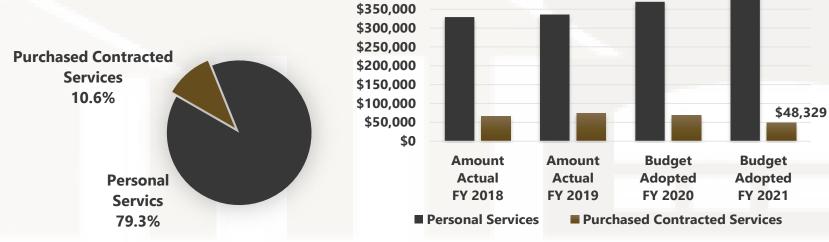
City Manger Finance

		FY	19			FY2	20	FY	/21
FINANCE DEPARTMENT	Full Time	:	Part-Tim	e	Full Time		Part-Time	Full Time	Part-Time
ASSISTANT CITY MANAGER/FINANCE & REDEVELOPMENT DIRECTOR								1	
FINANCE MANAGER	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
BUDGET & FINANCE ANALYST *								1	
FINANCIAL ASSISTANT *			1				1		
TOTAL:	3.5		2		3.5		2	4.5	1
EXPENDITURES BY CATEGORY	FY 2018 Actual Amount		FY 2019 Actual Amount		FY 2020 Adopted Budget		FY 2021 Adopted Budget	Amount Change	% Change
PERSONAL SERVICES	\$ 328,958	\$	336,063	\$	369,789	\$	407,925	\$ 38,136 *	10%
PURCHASED CONTRACTED SERVICES	66,218		74,097		68,299		48,869	(19,430) **	-28%
SUPPLIES	60		-		150		150	-	0%
TOTAL:	\$ 395,236	\$	410,160	\$	438,238	\$	456,944	\$ 18,706	4%

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\$407,925

*Increased budget due to position change from a Part time to a Full time **Decresed budget for Bank/credit card fees expense - convenience fees are charged to Credit card users

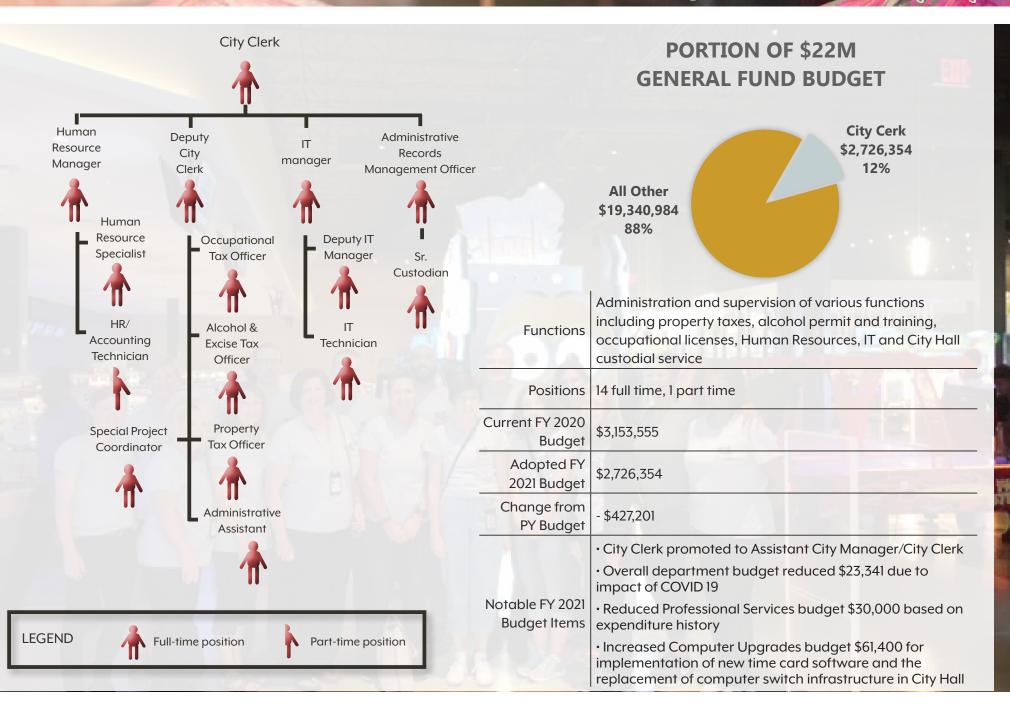


\$450,000

\$400,000

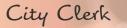
City Manger Finance 111

City Clerk



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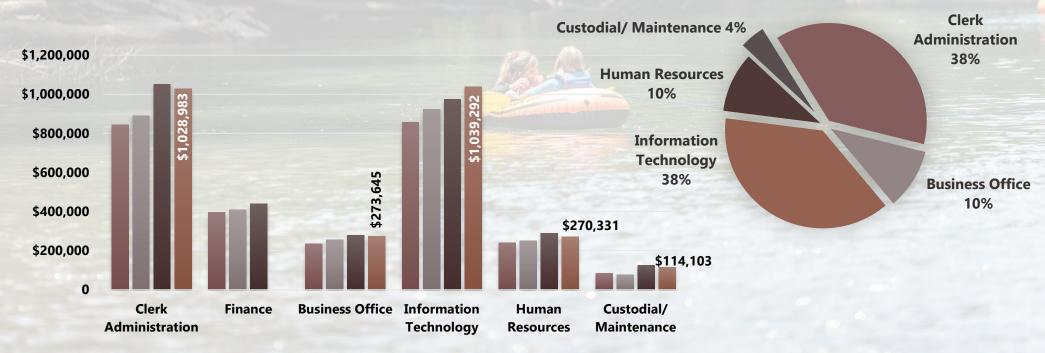
City Clerk 112



	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY FUNCTION	Amount	Amount	Budget	Budget	Change	Change
CLERK ADMINISTRATION	\$ 843,834	\$ 890,830	\$ 1,050,665	\$ 1,028,983	\$ (21,682)	-2%
FINANCE	395,236	410,160	438,238		(438,238)*	-100%
BUSINESS OFFICE	236,666	255,703	277,808	273,645	(4,163)	-1%
INFORMATION TECHNOLOGY	856,528	923,973	974,580	1,039,292	64,712	7%
HUMAN RESOURCES	241,319	249,345	288,143	270,331	(17,812)	-6%
CUSTODIAL/ MAINTENANCE	84,070	76,133	124,121	114,103	(10,018)	-8%
TOTAL: CITY CLERK/BUSINESS OFFICE	\$ 2,657,653	\$ 2,806,144	\$ 3,153,555	\$ 2,726,354	\$ (427,201)	-14%

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*Reflects Finance budget transfer from City Clerk to City Manager



FY 2018 Actual Amount FY 2019 Actual Amount FY 2020 Adopted Budget FY 2021 Adopted Budget

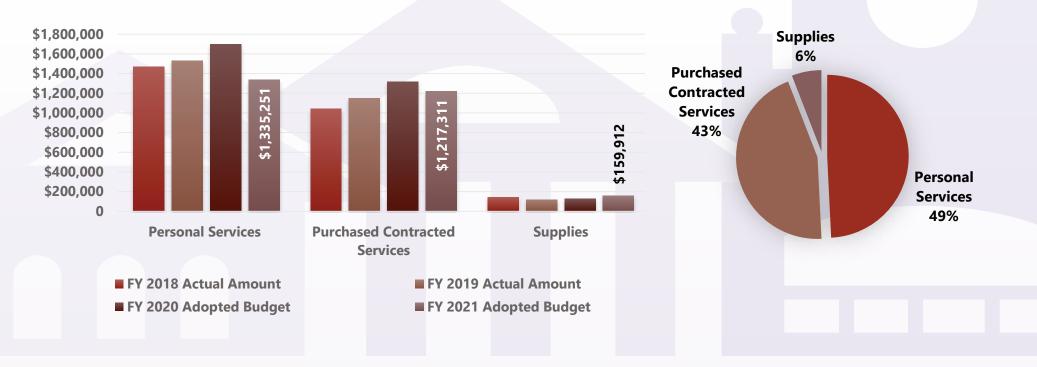
City Clerk 113

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY OBJECTS	Amount	Amount	Budget	Budget	Change *	Change
PERSONAL SERVICES	\$ 1,470,918	\$ 1,528,897	\$ 1,698,278	\$ 1,335,251	\$ (363,027)*	-21%
PURCHASED CONTRACTED SERVICES	1,040,039	1,151,429	1,315,324	1,217,311	(98,013)	-7%
SUPPLIES	143,306	116,856	126,522	159,912	33,390 **	26%
INTERGOVERNMENTALS	1,419	1,796	2,431	2,880	449	18%
OTHER COSTS	1,971	7,166	11,000	11,000	-	0%
TOTAL: CITY CLERK/BUSINESS OFFICE	\$ 2,657,653	\$ 2,806,144	\$ 3,153,555	\$ 2,726,354	\$ (427,201)	-14%

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*Mainly due to Finance budget transfer from City Clerk to City Manager

**Reflects decresed budget for Election expense by \$23,560 & increased budget for City Hall's Switch Infrastructure Replacement by \$56,820



City Clerk Administration

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.

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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.

ULUTH CITY HALL

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

City Clerk Administration 115

City Clerk Administration

FY 20-21Monitor change in Georgia law in regards to new voting machines and if necessary, work with Gwinnett County to ensure new
equipment if available for the upcoming election in November or consider purchasing new equipment

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- FY 20-21 Oversee the implementation of new online services to improve customer convenience and service
- FY 20-21 Begin early planning stages for department reorganization base on anticipated retirement of the City Clerk



City Clerk Administration

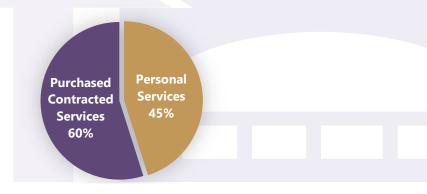


			FY18		F	Y19		FY20)
AUTHORIZED POSITION		Full Time	Par	t-Time	Full Time		Part-Time	Full Time	Part-Time
CITY CLERK		1			1			1	
DEPUTY CITY CLERK		1			1			1	
ADMINISTRATIVE RECORDS SUPERVISOR		1			1				
ADMINISTRATIVE RECORDS MANAGEMENT OFFICER								1	
ADMINISTRATIVE ASSISTANT					1				
SPECIAL PROJECT COORDINATOR								1	
1	TOTAL:	3		1	4		0	4	0
		FY 2018		FY 2019	FY 2020		FY 2021		
		Actual		Actual	Adopted		Adopted	Amount	%
EXPENDITURES BY CATEGORY		Amount	A	mount	Budget		Budget	Change	Change
PERSONAL SERVICES	\$	345,942	\$ 3	369,749	\$ 438,937	\$	450,297	\$ 11,360	3%
PURCHASED CONTRACTED SERVICES		460,125	5	500,397	558,841		548,565	(10,276)	-2%
SUPPLIES		36,536		18,659	48,456		25,121	(23,335)*	-48%
INTERGOVERNMENTAL		-		951	1,431		2,000	569 ^{**}	40%
OTHER COSTS		1,231		1,074	3,000		3,000	-	0%
TOTAL:	\$	843,834	\$ 8	90,830	\$ 1,050,665	\$	1,028,983	\$ (21,682)	-2%



*Reflects decreased budget for Election expense

**Budget increase due to prorated tax expense on land purchases



City Clerk Administration 117

City Clerk Business Office

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.

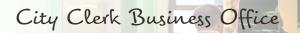
Department Description

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





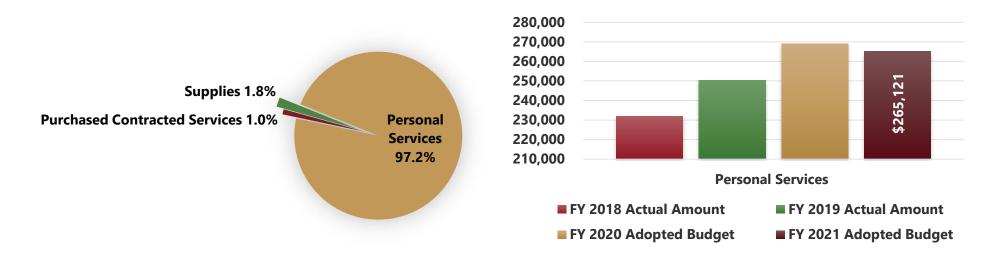
Ongoing	Continue to offer alcohol training and awareness program classes to individuals receiving alcohol handling permits for responsible alcohol sales in all parts of the City, working with police enforcement for the protection of citizens and the youth of our community
Ongoing	Enhance the citywide 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 20-21	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 20-21	Implement new IWorQ community development software for business license renewal and alcohol license renewal with online payment options
FY 20-21	Work with online credit card processor to integrate in person credit card processing under one vendor

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City Clerk Business Office

	FY1					FY2	20			F	/21
BUSINESS OFFICE	F	ull Time	Pc	art-Time	Fu	ull Time	Pc	art-Time	F	ull Time	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
		FY 2018		FY 2019		FY 2020		FY 2021			
		Actual		Actual		Adopted		Adopted		Amount	%
EXPENDITURES BY CATEGORY		Amount		Amount		Budget		Budget		Change	Change
PERSONAL SERVICES	\$	231,961	\$	250,346	\$	269,063	\$	265,121	\$	(3,942)	-1%
PURCHASED CONTRACTED SERVICES		907		1,517		2,851		2,695		(156)	-5%
SUPPLIES		2,379		2,995		4,894		4,949		55	1%
INTERGOVERNMENTAL		1,419		845		1,000		880		(120)	-12%
TOTAL:	\$	236,666	\$	255,703	\$	277,808	\$	273,645	\$	(4,163)	-1%



City Clerk Business Office 120

City Clerk Custodial

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.

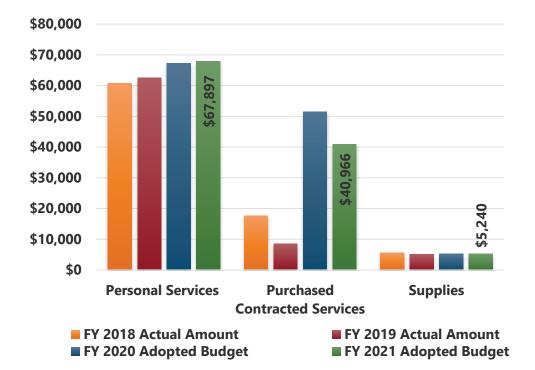
Objectives

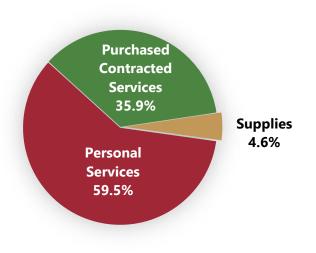
Ongoing	Continue to use environmentally/earth friendly cleaning products. Follow cleaning/maintenance schedule for the City Hall building and surrounding grounds to creates a clean, attractive and comfortable environment for employees and visitors
Ongoing	Manage document shredding and recycle program 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 20-21	Work with new vendor for building safety systems and other building systems to ensure City Hall systems are inspected and maintained as required
FY 20-21	Repaint City Hall exterior doors leading to Town Green and exterior parking and directional signs
All Ho	

City Clerk Custodial 121

		FY19				FY2	20	F	21	
CUSTODIAL		Full Time	Р	art-Time	Fu	Ill Time	Part-Time	Full Time	Part-Time	
SR. BUILDING CUSTODIAN		1				1		1		
TOT	AL : _	1		0	1		0	1	0	
		FY 20	8	FY 2019		FY 2020	FY 2021			
		Actu	al	Actual		Adopted	Adopted	Amou	nt %	
EXPENDITURES BY CATEGORY		Amou	nt	Amount		Budget	Budget	Chang	ge Change	
PERSONAL SERVICES		\$ 60,7	57 \$	62,496	\$	67,318	\$ 67,897	\$ 57	79 1%	
PURCHASED CONTRACTED SERVICES		17,70)5	8,596		51,563	40,966	(10,59	7)* -21%	
SUPPLIES		5,60	8	5,041		5,240	5,240		- 0%	
TOTAL:		\$ 84,07	'0 \$	76,133	\$	124,121	\$ 114,103	\$ (10,01	8) -8%	

*Reflects decreased budget for Building maintenance expense





City Clerk Custodial 122

City Clerk HR

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.

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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

o .	
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 20-21	Implement new time and attendance software to better interface with accounting software human resources payroll module
FY 20-21	Implement new online software for job applicants to review applicants and interface with payroll software

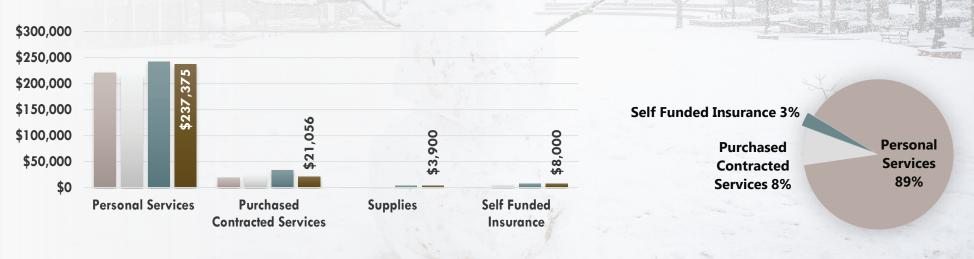
City Clerk HR 123

City Clerk HR

		F	Y19	F	Y20	F	Y21
HUMAN RESOURCES		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
		FY 2018	FY 2019	FY 2020	D FY 2021		
		Actual	Actual	Adopted	d Adopted	Amount	%
EXPENDITURES BY CATEGORY		Amount	Amount	Budge	t Budget	Change	Change
PERSONAL SERVICES		\$ 221,278	\$ 216,049	\$ 242,312	2 \$ 237,375	\$ (4,937)	-2%
PURCHASED CONTRACTED SERVICES		18,591	25,635	33,93	1 21,056	(12,875)	* -38%
SUPPLIES		710	1,569	3,900	3,900	-	0%
SELF FUNDED INSURANCE		740	6,092	8,000	8,000	-	0%
TOTAL:		\$ 241,319	\$ 249,345	\$ 288,143	3 \$ 270,331	\$ (17,812)	-6%

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*Reflects consulting service expense for outside consultant for employee classification/pay study in FY 2020



FY 2018 Actual Amount FY 2019 Actual Amount FY 2020 Adopted Budget FY 2021 Adopted Budget

City Clerk HR 124



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City of Dul

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

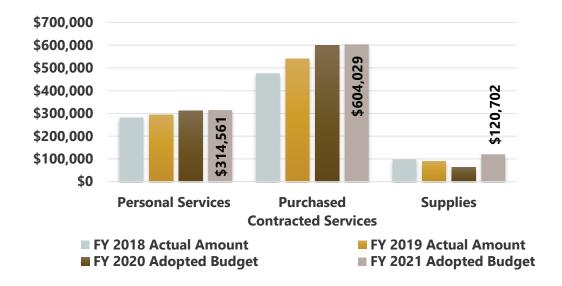
Ongoing	Replace 15% of the desktop computer based on the City's replacement policy
Ongoing	Assist all City departments with the purchase, installation and maintenance of computer related equipment and software
Ongoing	Manage all citywide equipment lease including copiers, phones systems and mobile phones
FY 20-21	Work with outside consulting firm to test information technology systems for vulnerability to hacking, ransom ware and other external threats
FY 20-21	Work with outside consultants to develop audio visual solutions for projectors in conference and meeting rooms, current technology is out of date and may need to be replaced or upgraded

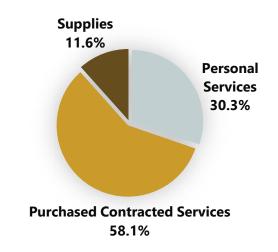
		1	115	15		114	20		1 1 4		21
INFORMATION TECHNOLOGY		Full Time	Par	rt-Time	Full	Time	Part	-Time	Full	l Time	Part-Time
INFORMATION TECHNOLOGY MANAGER		1				1				1	
DEPUTY INFORMATION TECHNOLOGY MANAGER		1				1				1	
INFORMATION TECHNOLOGY TECHNICIAN		1				1				1	
	TOTAL:	3		0	3	3		0		3	0
		FY 2018		FY 2019	F	Y 2020		FY 2021			
		Actual		Actual	Ac	dopted	A	dopted		Amount	%
EXPENDITURES BY CATEGORY		Amount		Amount	E	Budget		Budget		Change	Change
PERSONAL SERVICES		\$ 282,022	\$	294,194	\$ 3	310,859	\$	314,561	\$	3,702	1%
PURCHASED CONTRACTED SERVICES		476,493		541,187	5	99,839	6	604,029		4,190	1%
SUPPLIES		98,013		88,592		63,882		120,702		56,820	* 89%
TOTAL:		\$ 856,528	\$	923,973	\$ 9	74,580	\$ 1,0	039,292	\$	64,712	7%

FY19

*Budget increase due to Switch Infrastructure Replacement for City Hall

FY20





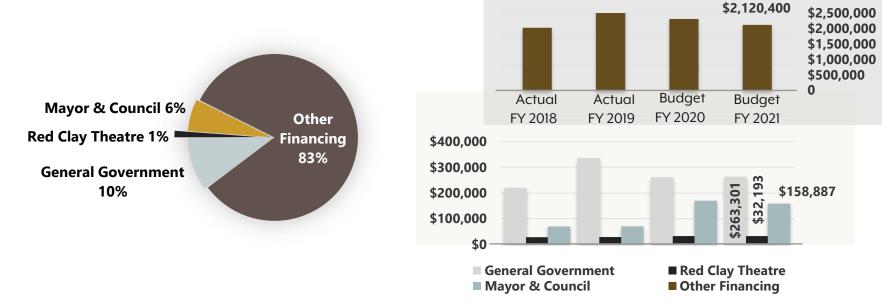
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FY21

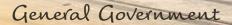
City Cerk IT 126

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY FUNCTION	Amount	Amount	Budget	Budget	Change	Change
GENERAL GOVERNMENT	\$220,428	\$335,976	\$261,826	\$263,301	\$1,475	1%
RED CLAY THEATRE	28,316	28,738	32,096	32,193	97	0%
MAYOR & COUNCIL	69,808	70,216	170,159	158,887	(11,272)	-7%
BOARDS AND COMMITTEES	996	835	7,105	7,105	-	0%
OTHER FINANCING	2,027,316	2,609,665	2,310,328	2,120,400	(189,928)	-8%
TOTAL:	\$2,346,864	\$3,045,430	\$2,781,514	\$2,581,886	\$(199,628)	-7%

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.



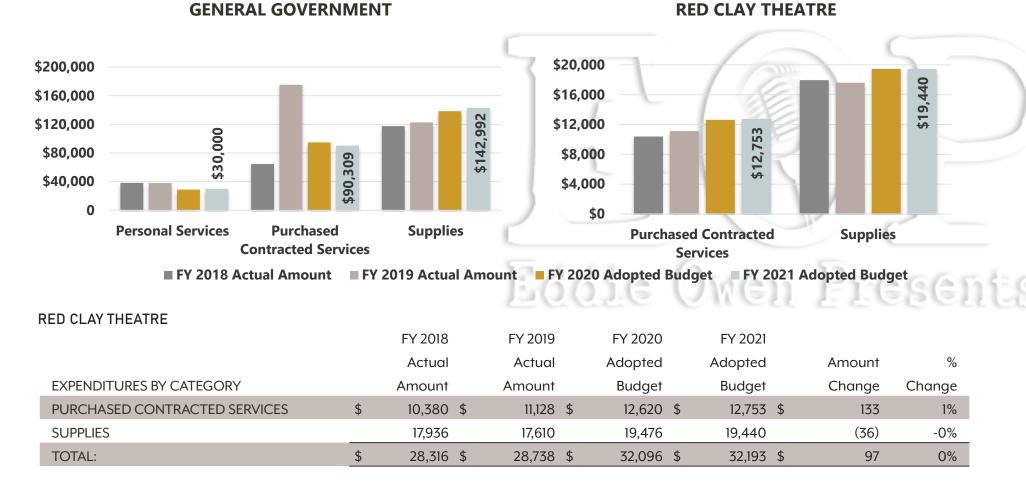
General Government 127



ANNUAL Duluth 21 BUD Puluth seorgia

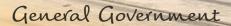
GENERAL GOVERNMENT	
FY 2018 FY 2019 FY 2020 FY 2021	
Actual Actual Adopted Adopted Amou	nt %
EXPENDITURES BY CATEGORY Amount Amount Budget Budget Change	e Change
PERSONAL SERVICES \$ 38,168 \$ 37,972 \$ 28,764 \$ 30,000 \$ 1,2	6 4%
PURCHASED CONTRACTED SERVICES 64,655 175,218 94,806 90,309 (4,49)	7) -5%
SUPPLIES 117,605 122,786 138,256 142,992 4,7	6 3%
TOTAL: \$ 220,428 \$ 335,976 \$ 261,826 \$ 263,301 \$ 1,4	5 1%

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General Government

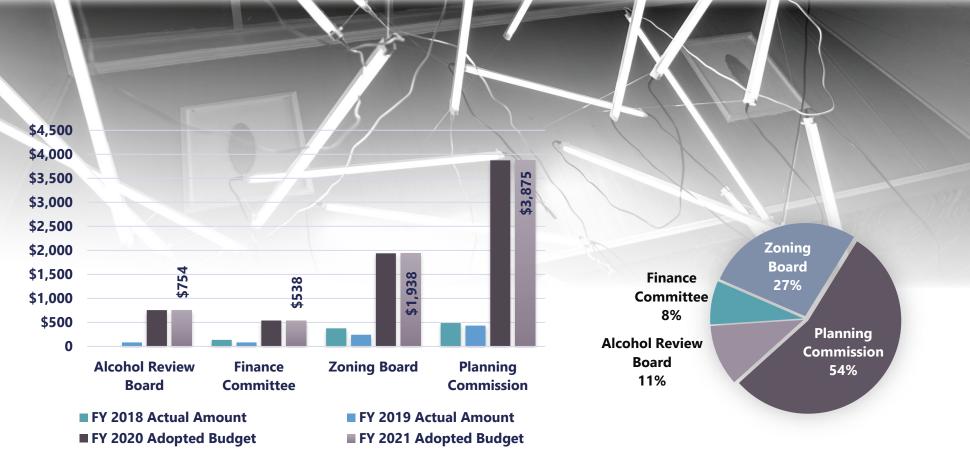
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BOARDS RDS AND COMMITTEES

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
BOARDS & COMMITTEES	Amount	Amount	Budget	Budget	Change	Change
ALCOHOL REVIEW BOARD	\$ - \$	81	\$ 754	\$ 754	\$-	0%
FINANCE COMMITTEE	135	81	538	538	-	0%
ZONING BOARD	377	242	1,938	1,938	-	0%
PLANNING COMMISSION	484	431	3,875	3,875	-	0%
TOTAL:	\$ 996 \$	835	\$ 7,105	\$ 7,105	\$ -	0%

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General Government

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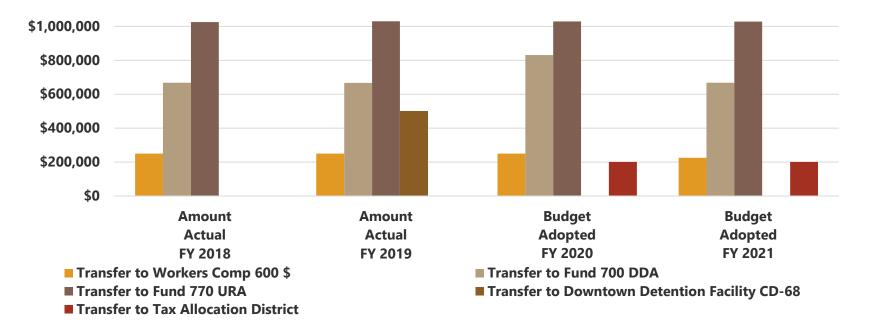
OTHER FINANCING

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
OTHER FINANCING USES	Amount	Amount	Budget	Budget	Change	Change
TRANSFER TO WORKERS COMP 600	\$ 250,000 \$	250,000 \$	250,000 \$	225,000 \$	(25,000)	-10%
TRANSFER TO FUND 700 DDA	667,889	666,826	830,653	667,193	(163,460)*	-20%
TRANSFER TO FUND 770 URA	1,024,873	1,029,884	1,029,122	1,027,654	(1,468)	-0%
TRANSFER TO SPLOST VEHICLES	49,299	51,642	-	-	-	NA
TRANSFER TO HOSPITAL CONNECTOR ROAD	255	-	-	-	-	NA
TRANSFER TO HRA FUND 601	35,000	-	-	-	-	NA
TRANSFER TO DOWNTOWN DETENTION FACILITY CD-68	-	500,000	-	-	-	NA
TRANSFER TO TAX ALLOCATION DISTRICT	 -	-	200,553	200,553	-	0%
TOTAL:	\$ 2,027,316 \$	2,498,352 \$	2,310,328 \$	2,120,400 \$	(189,928)	-8%

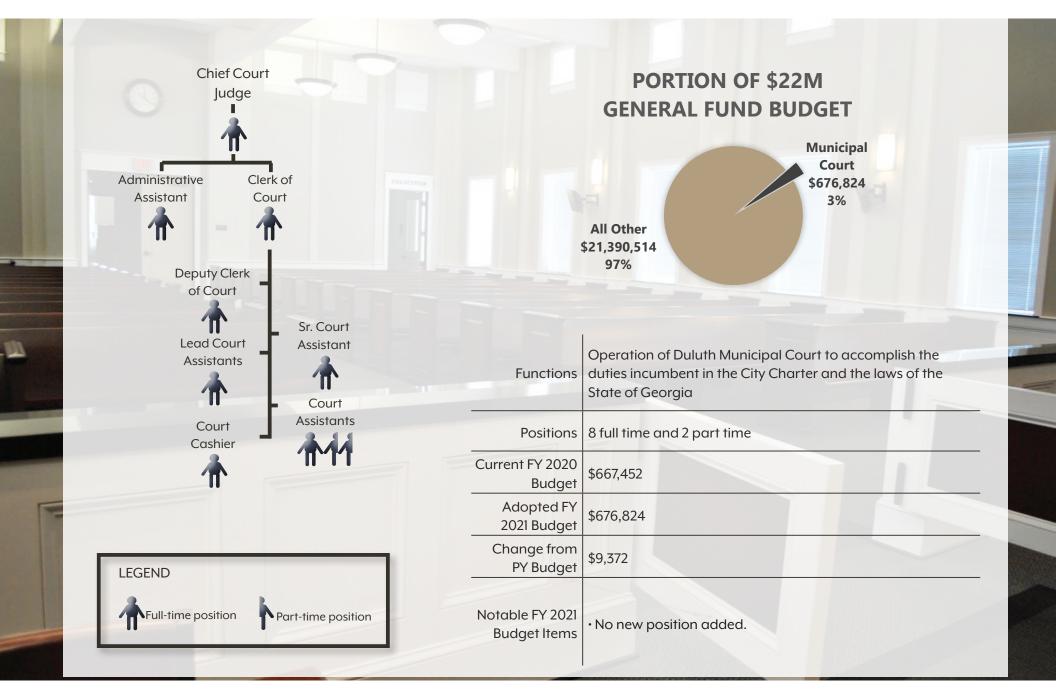
*Expenditure budget for EOP management contract is transferred to DDA from General Fund

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Municipal Court



MUNICIPAL COURT

-

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

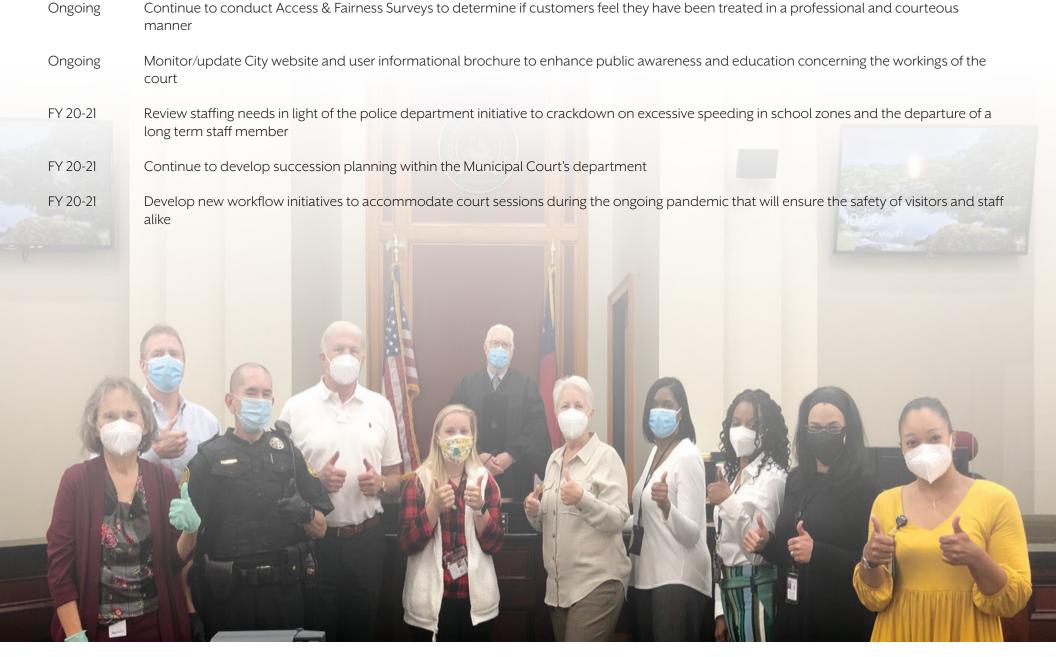
The Municipal Court adjudicates cases arising out of citations issued by the Duluth Police Department and other enforcement personnel of the City's Planning and Development Department and City Clerk Office. The Municipal Court is a trial Court with limited jurisdiction as established by State Law and 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



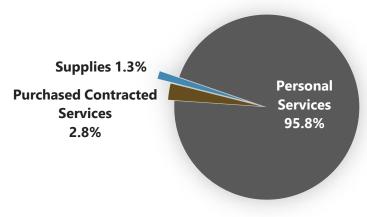
Municipal Court

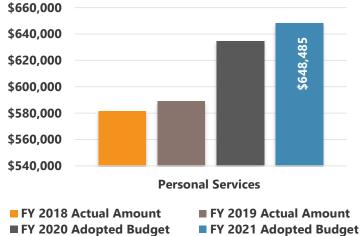


ANNUAL Duluth fy 2021 BUDGergeorgia Municipal Court

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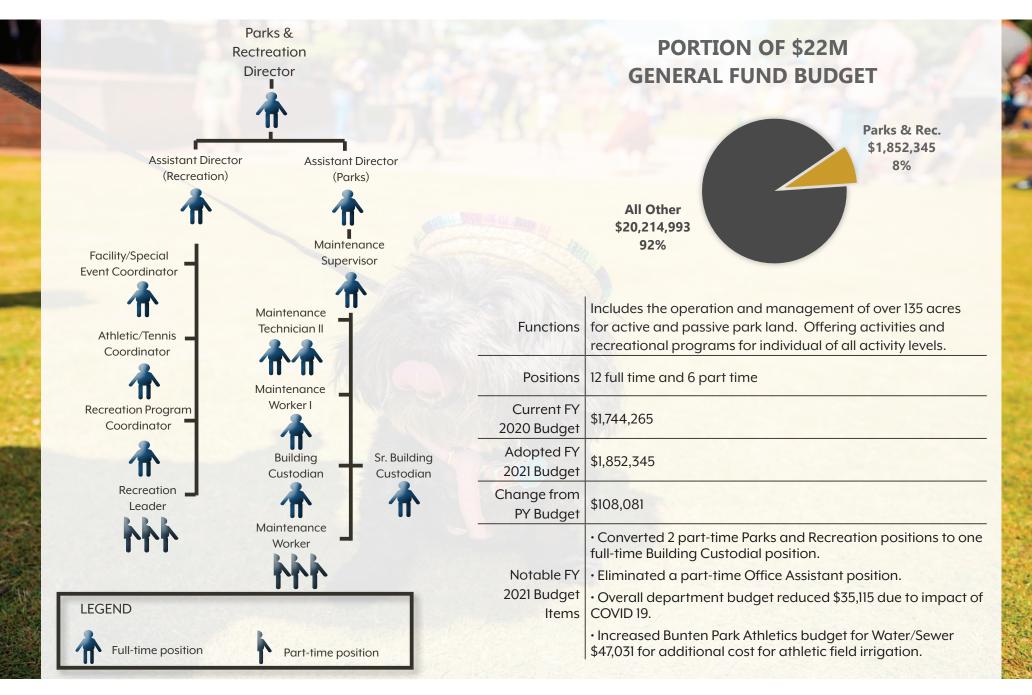
		FY19				20	FY2		21		
MUNICIPAL COURT		Full Time	:	Part-Tin	ne	Full Tim	e	Part-Time	Full	Time	Part-Time
CHIEF COURT JUDGE		1				1				1	
CLERK OF COURT		1				1				1	
DEPUTY CLERK OF COURT		1				1				1	
SENIOR COURT ASSISTANT		1				1				1	
LEAD COURT ASSISTANT		1				1				1	
ADMINISTRATIVE ASSISTANT		1				1				1	
COURT CASHIER										1	
COURT ASSISTANT		2		2		2		2		1	2
	TOTAL :	8		2		8		2		8	2
		FY 2018		FY 2019		FY 2020		FY 2021			
		Actual		Actual		Adopted		Adopted	A	mount	%
EXPENDITURES BY CATEGORY		Amount		Amount		Budget		Budget	C	Change	Change
PERSONAL SERVICES	\$	581,497	\$	589,084	\$	634,641	\$	648,485	\$	13,844	2%
PURCHASED CONTRACTED SERVICES		13,783		19,042		23,136		19,259		(3,877)	* -17%
SUPPLIES		6,292		7,070		9,675		9,080		(595)	-6%
TOTAL:	\$	601,572	\$	615,196	\$	667,452	\$	676,824	\$	9,372	1%
*Decreased budget for Education/Training expen	ise			\$660,00	0 -						





Municipal Court 134

Park & Recreation



ANNUAL fy 2021 BUDGE Leave

Park & Recreation



Mission

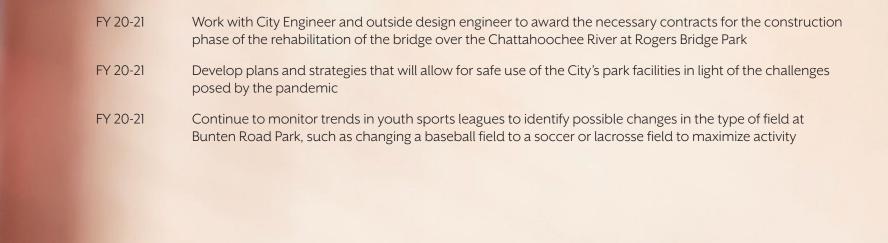
Duluth Parks and Recreation strives to provide high quality parks, facilities, programs, and services that contribute to the quality of life of the citizens of Duluth. We are committed to enhancing the lives of both our youth and adults through a variety of programs and activities, while preserving and 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

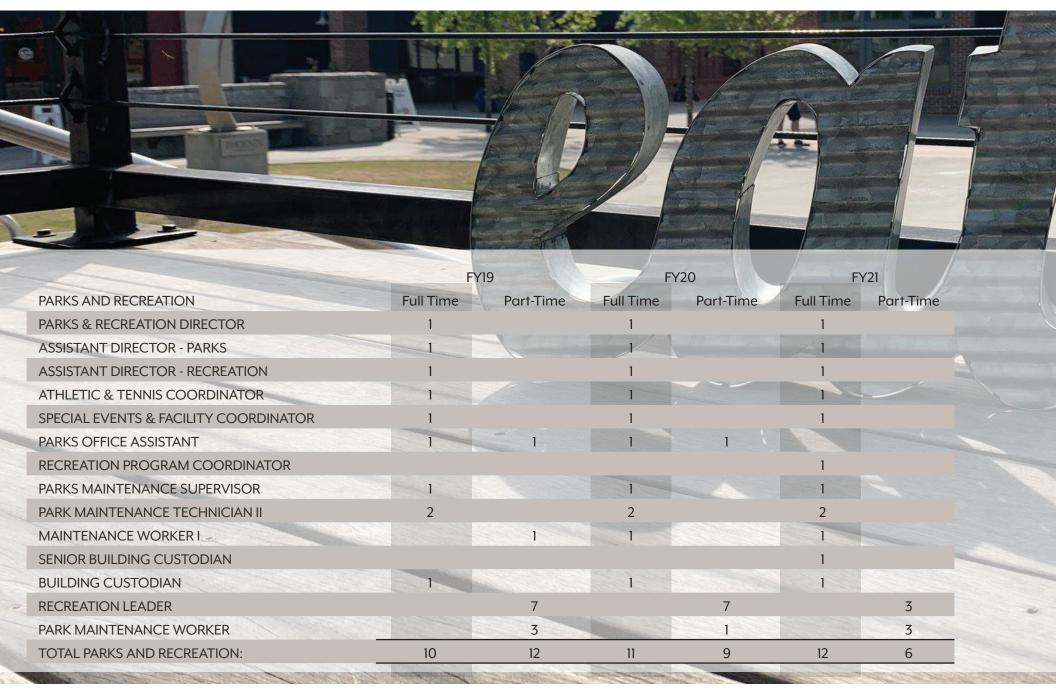
Ongoing	Preserve and enhance city owned parks and facilities through proper maintenance and equipment upgrades
Ongoing	Promote a healthy active lifestyle for the citizens for Duluth
Ongoing	Provide great customer service to citizens and all who come in contact with parks personnel
Ongoing	Offer a full 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 20-21	Develop strategies to manage irrigation water use at all City parks; along with investigating alternatives long-term strategies for irrigation such as a metered system, drilling an irrigation well or the replacing of the grass with turf grass
Ongoing Ongoing Ongoing	Association Continue to serve the public with high quality professional standards based on a citizen-drive approach that offers quality programs and activities Conduct ongoing residents' survey to gauge satisfaction with park programs and services and how to improve current programs In-house landscaping to better serve park users through efficient use of city labor Develop strategies to manage irrigation water use at all City parks; along with investigating alternatives long-term strategies for



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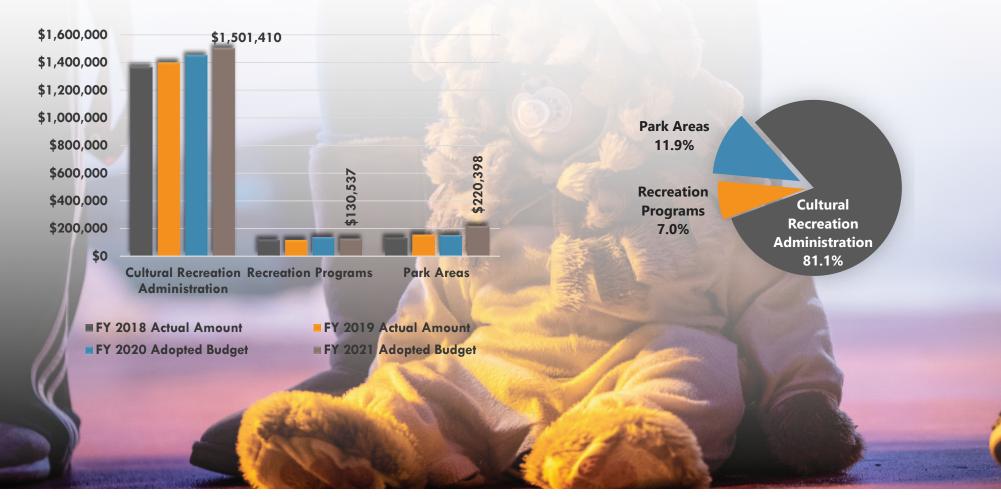
Park & Recreation 137



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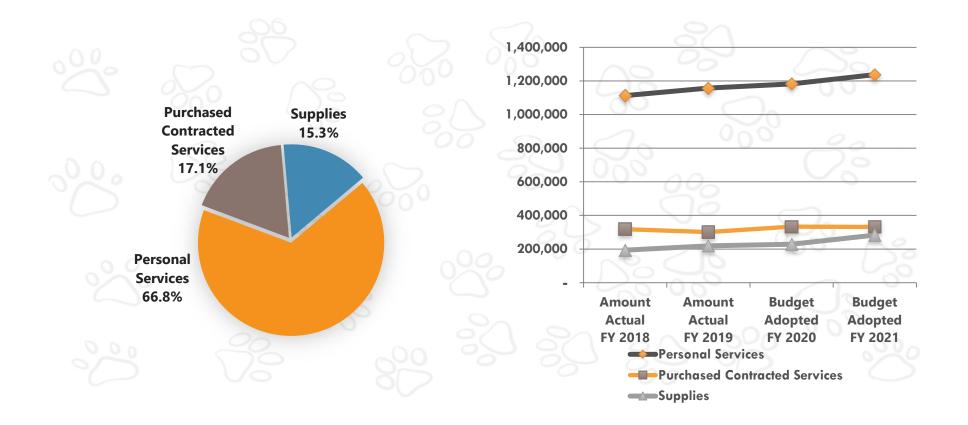
TOTAL:	\$	1,624,885 \$	1,677,840 \$	1,744,264 \$	1,852,345 \$	108,081	6%
PARK AREAS		137,278	158,941	154,293	220,398	66,105	43%
RECREATION PROGRAMS		121,938	120,747	140,037	130,537	(9,500)	-7%
CULTURAL RECREATION ADMINISTRATION		1,365,669 \$	1,398,152 \$	1,449,934 \$	1,501,410 \$	51,476	4%
EXPENDITURES BY FUNCTION		Amount	Amount	Budget	Budget	Change	Change
		Actual	Actual	Adopted	Adopted	Amount	%
		FY 2018	FY 2019	FY 2020	FY 2021		



Park & Recreation 139

ANNUAL Duluth fy 2021 BUD seorgia

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES	\$ 1,113,260 \$	1,157,688 \$	1,182,707 \$	1,237,679 \$	54,972	5%
PURCHASED CONTRACTED SERVICES	318,553	301,208	332,926	331,656	(1,270)	-0%
SUPPLIES	193,072	218,944	228,631	283,010	54,379	24%
TOTAL:	\$ 1,624,885 \$	1,677,840 \$	1,744,264 \$	1,852,345 \$	108,081	6%

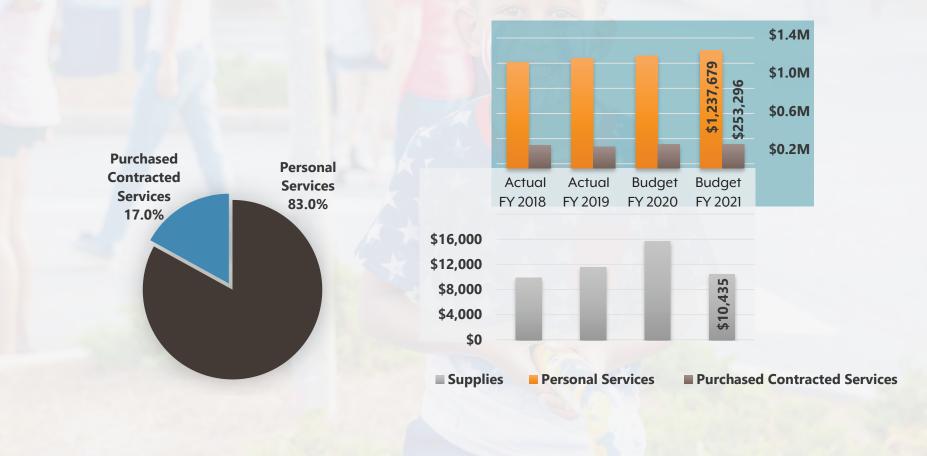


Park & Recreation

CULTURAL RECREATION ADMINISTRATION

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	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES	\$ 1,113,260 \$	1,157,688 \$	1,182,707 \$	1,237,679 \$	54,972	5%
PURCHASED CONTRACTED SERVICES	242,588	228,890	251,546	253,296	1,750	1%
SUPPLIES	 9,821	11,574	15,681	10,435	(5,246)	-33%
TOTAL:	\$ 1,365,669 \$	1,398,152 \$	1,4 <mark>49,934</mark> \$	1,501,410 \$	51,476	4%



Park & Recreation RECREATIONAL PROGRAMS

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PURCHASED CONTRACTED SERVICES	\$ 72,845 \$	68,678 \$	78,000 \$	75,000 \$	(3,000)	-4%
SUPPLIES	4 <mark>9,093</mark>	52,069	62,037	55,537	(6,500)*	-10%
TOTAL:	\$ 121,938 \$	120,747 \$	140,037 \$	130,537 \$	(9,500)	-7%

*Lowered budget for Special events & Smaill equipment expenses

Supplies 42.5%

> Purchased Contracted Services 57.5%

FY 2018 Actual Amount
 FY 2020 Adopted Budget

\$75,000

Purchased

Contracted Services

\$100,000

\$80,000

\$60,000

\$40,000

\$20,000

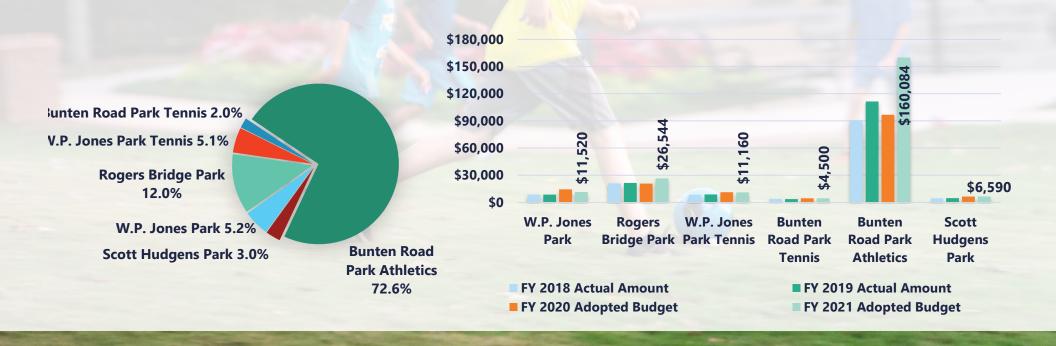
\$0

FY 2019 Actual Amount
 FY 2021 Adopted Budget

Supplies

\$55,537

TOTAL:	\$ 137,278 \$	158,941 \$	154,293 \$	220,398 \$	66,105	43%
SCOTT HUDGENS PARK	4,540	4,686	6,540	6,590	50	1%
BUNTEN ROAD PARK ATHLETICS	90,805	111,458	96,781	160,084	63,303	65%
BUNTEN ROAD PARK TENNIS	3,943	3,740	4,500	4,500	-	0%
W.P. JONES PARK TENNIS	8,382	8,878	11,292	11,160	(132)	-1%
ROGERS BRIDGE PARK	21,038	21,547	20,780	26,544	5,764	28%
W.P. JONES PARK	\$ 8,570 \$	8,632 \$	14,400 \$	11,520 \$	(2,880)	-20%
PARK AREAS	Amount	Amount	Budget	Budget	Change	Change
	Actual	Actual	Adopted	Adopted	Amount	%
	FY 2018	FY 2019	FY 2020	FY 2021		



Park & Recreation

BUNTEN ROAD PARK ATHLETICS & TENNIS

C. S. M. C. M. S. M.

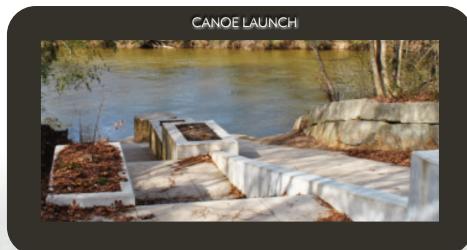
FY 2018 FY 2019 FY 2020 FY 2021 Actual Actual Adopted Adopted Amount BUNTEN ROAD PARK ATHLETICS Amount Amount Budget Budget Change SUPPLIES \$ 90,805 \$ 111,458 \$ 96,781 \$ 160,084 \$ 63,303 \$	65%
BUNTEN ROAD PARK ATHLETICS Amount Amount Budget Budget Change	Change 65% 65%
	65% 65%
SUPPLIES \$ 90.805 \$ 111.458 \$ 96.781 \$ 160.084 \$ 63.303	65%
TOTAL: \$ 90,805 \$ 111,458 \$ 96,781 \$ 160,084 \$ 63,303	505
*Budget increase for Water/Sewer & Electric expension	ISES
Bunten Road Park Athletics Bunten Road Park Tennis	
\$180,000 \$160,084 \$5,000 \$4,500 \$4,900 \$140,000 \$111,458 \$96,781 \$3,000 \$3,000 \$3,000 \$3,000 \$3,000 \$2,000 \$1,000 \$2,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000<	
Amount Amount Budget Budget Amount Amount Budget Bud	
Actual Adopted Adopted Actual Actual Adopted Adopted FY 2018 FY 2019 FY 2020 FY 2021 FY 2018 FY 2019 FY 2020 FY 2	
FY 2018 FY 2019 FY 2020 FY 2021 Actual Actual Adopted Adopted Amount %	
BUNTEN ROAD PARK TENNIS Amount Amount Budget Budget Change Change	
SUPPLIES \$ 3,943 \$ 3,740 \$ 4,500 \$ 4,500 \$ - 0%	
TOTAL: \$ 3,943 \$ 3,740 \$ 4,500 \$ 4,500 \$ - 0%	

Park & Recreation ROGERS BRIDGE PARK

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CHATTAPOOCHEE DOG PARK





		FY 2018	FY 2019	FY 2020		FY 2021			
		Actual	Actual	Adopted		Adopted		Amount	%
EXPENDITURES BY CATEGORY		Amount	Amount	Budget		Budget		Change	Change
PURCHASED CONTRACTED SERVICES	\$	3,120 \$	3,640	\$ 3,380	\$	3,360	\$	(20)	-1%
SUPPLIES	-	17,918	17,907	17,400		23,184		5,784 *	33%
TOTAL:	\$	21,038 \$	21,547	\$ 20,780	\$	26,544	\$	5,764	28%
\$28,000		\$23	184	*Budget	incr	ease for W	/ate	r/Sewer exp	ense
\$24,000 \$20,000	V					Co	rcha ntrac ervic	ted	
\$16,000				Supplies			12%		
\$12,000 \$8,000 \$3,360				87%			13%		
\$12,000 \$8,000 \$4,000 \$0 \$0							13%		
\$12,000 \$8,000 \$4,000 \$3,360		pplies					13%		

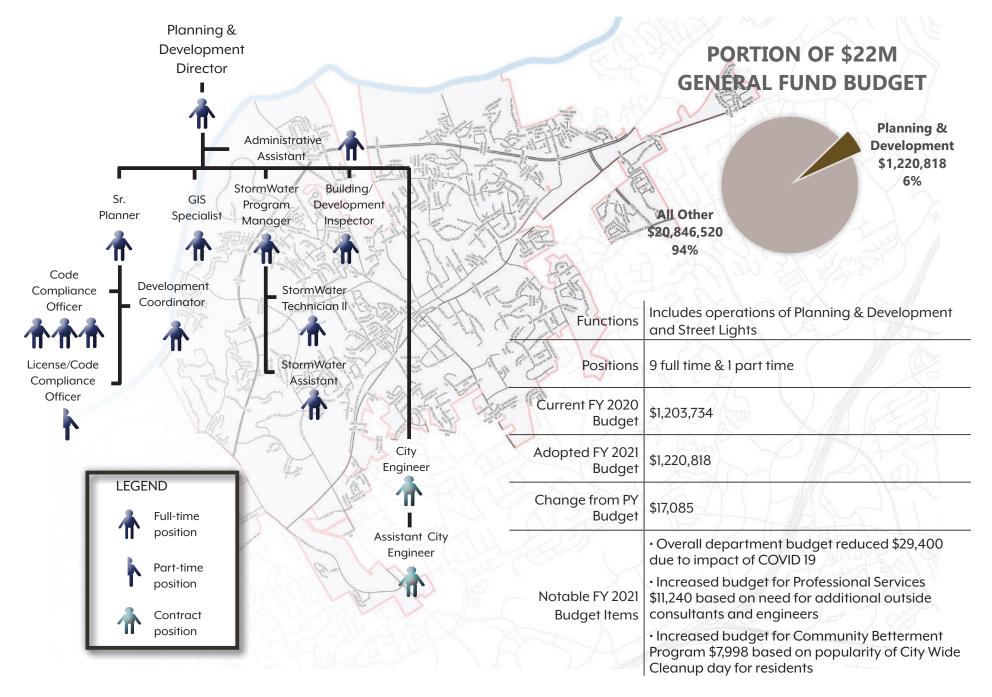
FY 2020 Adopted Budget FY 2021 Adopted Budget



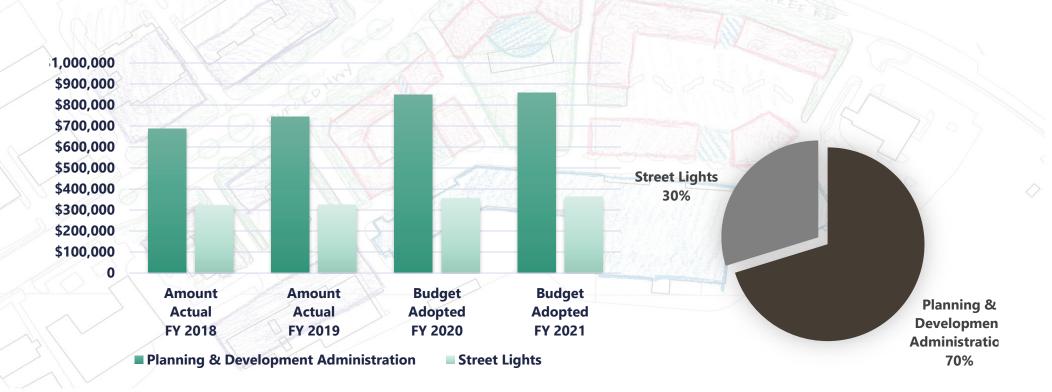
WP JONES PARK LODGE



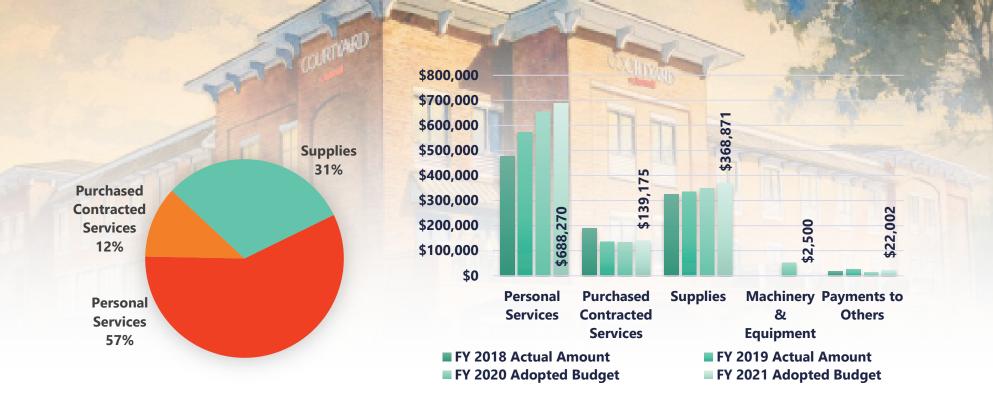




		FY 2018	FY 2019	FY 2020	FY 2021		
		Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY FUNCTION	0	Amount	Amount	Budget	Budget	Change	Change
PLANNING & DEVELOPMENT ADMINISTRATION	\$	685,787 \$	743,858 \$	848,393 \$	857,642 \$	9,249	1%
STREET LIGHTS		323,209	325,541	355,340	363,176	7,836	5 2%
TOTAL:	\$	1,008,996 \$	1,069,399 \$	1,203,733 \$	1,220,818 \$	17,085	1%



	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES	\$ 476,522 \$	572,979 \$	654,519 \$	688,270 \$	33,751	5%
PURCHASED CONTRACTED SERVICES	190,232	135,437	133,225	139,175	5,950	4%
SUPPLIES	325,429	334,709	349,985	368,871	18,886	5%
MACHINERY & EQUIPMENT	-	-	52,000	2,500	(49,500)	-95%
PAYMENTS TO OTHERS	 16,813	26,274	14,004	22,002	7,998	57%
TOTAL:	\$ 1,008,996 \$	1,069,399 \$	1,203,733 \$	1,220,818 \$	17,085	1%



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 environn	nental 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 20-21 Hire an additional Code Enforcement Officer based on Council initiative to improve the overall appearance of neighborhoods in the City should funding be provide via budget amendment
- FY 20-21 Update Community Standards Ordinance to provide better clarity for the standard for the community and code enforcement officers
- FY 20-21 Continue to develop the Duluth N.O.W (Neighborhood Outreach Work) program by creating partnerships between staff and the community to improve quality of life by identifying neighborhood concerns and applying resources to respond
- FY 20-21 When feasible and staff resources will allow, bring in-house planning department inspections services that are currently outsourced to local firms
- FY 20-21 Continue to grow and improve highly successful Citywide Community Clean-up event



Planning & Development 151

	F	Y19	FY	/20	I	FY21
AUTHORIZED POSITION	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
PLANNING & DEVELOPMENT DIRECTOR	1		1		1	
SENIOR PLANNER / NEIGHBORHOOD PLANNING	1		1		1	
BUILDING & DEVELOPMENT INSPECTOR	1		1		1	
CODE COMPLIANCE OFFICER	2		3		3	
LICENSE/CODE COMPL. INSPECTOR		1		1		1
ADMINISTRATIVE ASSISTANT	1		1		1	
DEVELOPMENT COORDINATOR	1		1		1	
GIS SPECIALIST	1		1		1	
TOTAL	.: 8	1	9	1	9	1

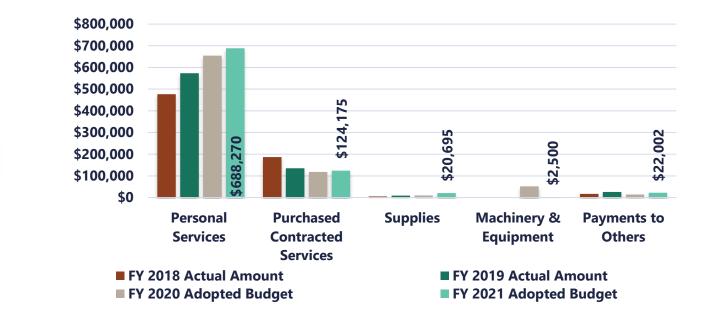
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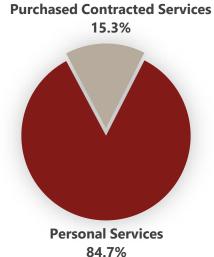
PLANNING & DEVELOPMENT ADMINISTRATION

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES	\$ 476,522 \$	572,979 \$	654,519 \$	688,270 \$	33,751	5%
PURCHASED CONTRACTED SERVICES	186,942	135,437	118,225	124,175	5,950	5%
SUPPLIES	5,510	9,168	9,645	20,695	11,050 *	115%
MACHINERY & EQUIPMENT	-	-	52,000	2,500	(49,500) **	-95%
PAYMENTS TO OTHERS	16,813	26,274	14,004	22,002	7,998	57%
TOTAL:	\$ 685,787 \$	743,858 \$	848,393 \$	857,642 \$	9,249	1%

*Increased budget for Upfitting vehicles with Techonology & Uniform expenses **Decrese in budget reflects purchase of two trucks in FY 2020

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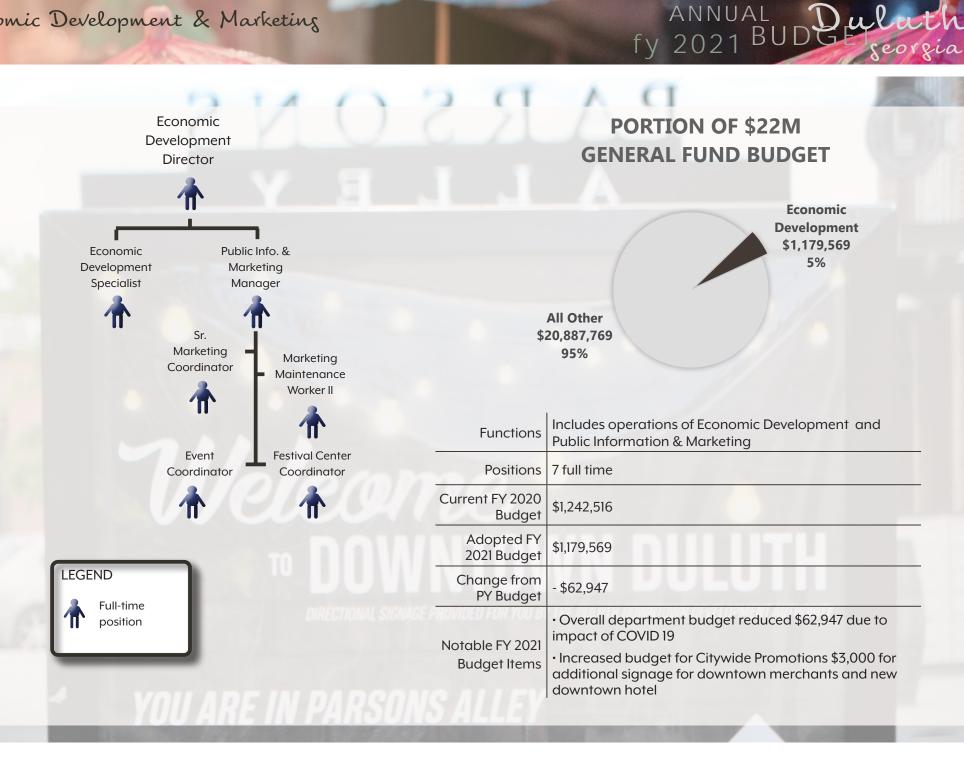


FY 2018 Actual Amount
 FY 2020 Adopted Budget

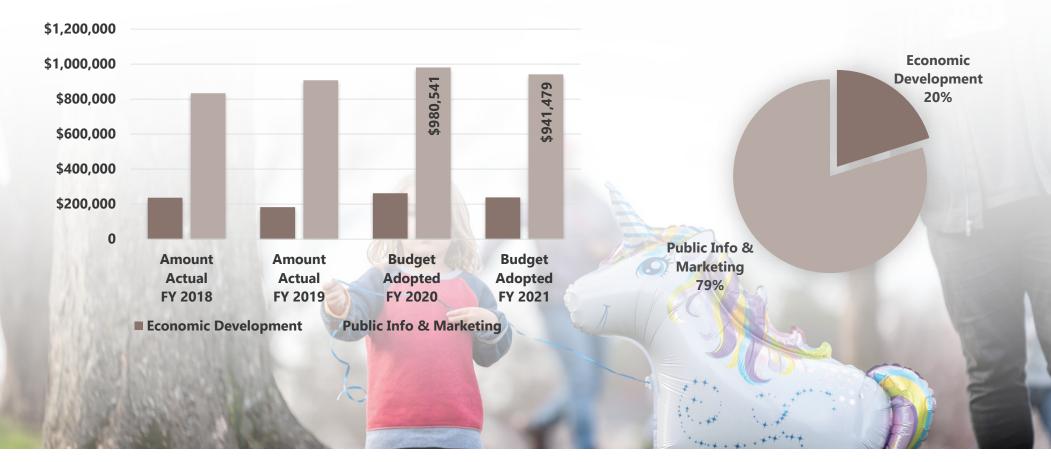
FY 2019 Actual AmountFY 2021 Adopted Budget

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PURCHASED CONTRACTED SERVICES	\$ 3,290	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
SUPPLIES	319,919	325,541	340,340	348,176	7,836	2%
TOTAL:	\$ 323,209	\$ 325,541	\$ 355,340	\$ 363,176	\$ 7,836	2%

Economic Development & Marketing



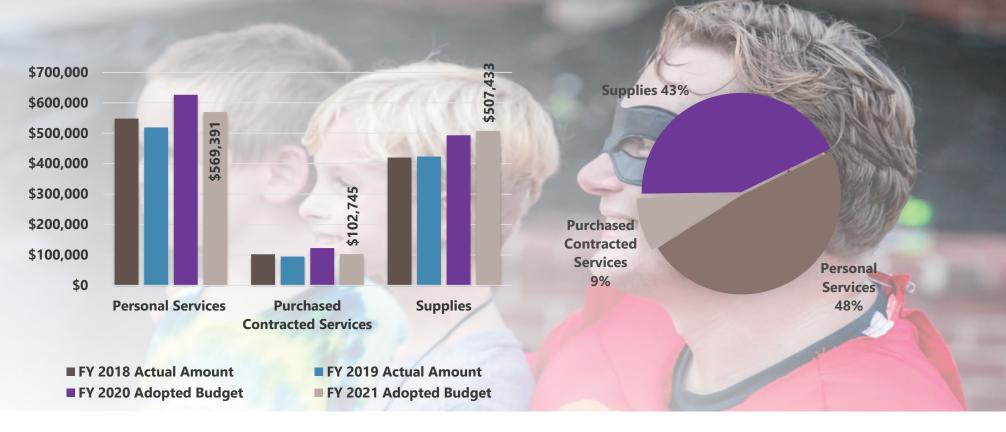
	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY FUNCTION	Amount	Amount	Budget	Budget	Change	Change
ECONOMIC DEVELOPMENT	\$ 236,827 \$	182,672 \$	261,975 \$	238,090 \$	(23,885)	-9%
PUBLIC INFO & MARKETING	833,233	907,610	980,541	941,479	(39,062)	-4%
TOTAL:	\$ 1,070,060 \$	1,090,282 \$	1,242,516 \$	1,179,569 \$	(62,947)	-5%



Economic Development & Marketing

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES	\$ 547,892 \$	518,936 \$	626,442 \$	569,391 \$	(57,051)	-9%
PURCHASED CONTRACTED SERVICES	101,895	94,856	122,822	102,745	(20,077)	-16%
SUPPLIES	420,273	423,484	493,252	507,433	14,181	3%
MACHINERY & EQUIPMENT	-	53,006	-	-	-	NA
TOTAL:	\$ 1,070,060 \$	1,090,282 \$	1,242,516 \$	1,179,569 \$	(62,947)	-5%

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Economic Development & Marketing 157

Economic Development & Marketing 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

Economic Development & Marketing ECONOMIC DEVELOPMENT



- 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 20-21 Assist in negations between developer and City to locate a second 200+-apartment community in the downtown Buford Highway corridor
- FY 20-21 Work with downtown vendors and restaurants to offer assistance in obtaining funding from the CARES Act, including working with Gwinnett County who is a direct recipient of the federal funds
- FY 20-21 Develop strategy to market downtown business and anticipated opening of the Marriott Hotel in late 2021
- FY 20-21 Assist Downtown Development Authority in developing plan to market downtown to visitors and business through ride share promotions, redevelopment assistance and strategic property acquisition



Economic Development & Marketing ECONOMIC DEVELOPMENT

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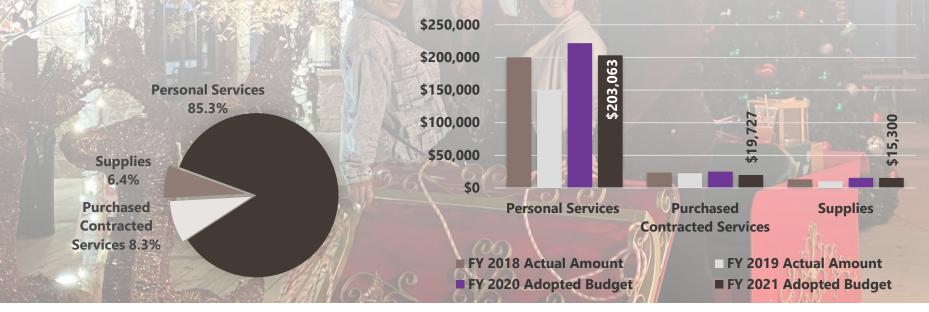
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		FY19	F	Y20	FY	/21
AUTHORIZED POSITION	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
ECONOMIC DEVELOPMENT DIRECTOR			1		1	
ECONOMIC DEVELOPMENT MANAGER	1					
ECONOMIC DEVELOPMENT SPECIALIST	1		1		1	
TOTAL ECONOMIC DEVELOPMENT:	2	0	2	0	2	0
	FY 20 Actu			FY 2021 Adopted	Amount	%
EXPENDITURES BY CATEGORY	••••• Amou	nt Amount	Budget	-	Change	Change
PERSONAL SERVICES	\$ 200,17	76 \$ 149,995	\$ 221,792	\$ 203,063	\$ (18,729)*	* -8%
PURCHASED CONTRACTED SERVICES		12 22,396	24,883	19,727	(5,156)	-21%
SUPPLIES	13,23	59 10,281	15,300	15,300	-	0%
TOTAL:	\$ 236,82	27 \$ 182,672	\$ 261,975	\$ 238,090	\$ (23,885)	-9%

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*Decreased budget for Group insurance expense due to employee coverage election

**Decrese in budget for Dues & Professional Fees expense



Economic Development & Marketing 160

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

ANNUAL fy 2021 BUDGese

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 20-21	Develop strategies, which will allow the City to resume in person public events as feasible that meeting the government guidelines for social distancing and participant safety
FY 20-21	Hire vendor to clean and disinfect the downtown public facilities to assure personnel safety during use

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Economic Development & Marketing 162

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Obdeline and the second SEPTEMBER

Duluth Live brings live music to the Town Green and Parsons Alley every Friday and Saturday through September beginning at 6pm!

JULY

Seek Duluth Hashtag Mosaic 17 **Duluth Live** 17 & 18 **Duluth Live** 24 & 25 Eats & Beats 31 & Aug 1 Duluth Live

AUGUST

7 & 8	Duluth Live
11 & 12	Duluth Live
18 & 19	Duluth Live
0 0 26	Duluth Live

All events are subject to change as COVID-19 restrictions change. Please visit www.duluthga.net/events for up to date information.

4 & 5 Duluth Live 11 & 12 Duluth Live 18 & 19 Duluth Live 25 & 26 Duluth Live

OCTOBER

- STEAM 6-8pm
- Cinema at the Red Clay 7-9pm 8-11 Paint Duluth
- Howl on the Green 6-10pm
- 28 30
- NOVEMBER 18 Cinema at the Red Clay • 7-9pm

DECEMBER

12

30

Deck the Hall • 2-7pm Cookies & Cocoa • 10am-12pm

Cinema at the Red Clay • 7-9pm



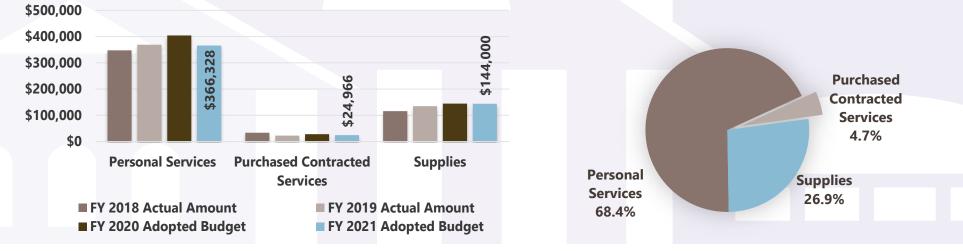
A	And the second state and second	and the providence of the	and a more and	-
	FY 2018	FY 2019 FY 2020	FY 2021	1
and a state of the	Actual	Actual Adopted	Adopted Amount	%
EXPENDITURES BY FUNCTION	Amount	Amount Budget	Budget Change Ch	Change
PUBLIC INFORMATION ADMINISTRATION	\$ 497,790 \$	526,892 \$ 577,481 \$	535,294 \$ (42,187)	-7%
DOWNTOWN/MAIN STREET	291,794	291,957 341,472	351,825 10,353	3%
FESTIVAL CENTER	43,649	88,761 61,588	54,360 (7,228)	-12%
TOTAL:	\$ 833,233 \$	907,610 \$ 980,541 \$	941,479 \$ (39,062)	-4%
DI		22		5
Downtown/ Main Street	\$700,000			garis Juni
37.9%	\$600,000 \$500,000 \$400,000 \$300,000	\$535,294	\$351,825	
Festival Center 5.8%		olic Information Downton	wn/Main Festival Center	.
	AC	dministration Str	reet	
Public Information Administration 56.9%	FY 2018	Actual Amount	FY 2019 Actual Amount	

		FY19			FY20			FY21			
AUTHORIZED POSITION		Full Tim	e l	Part-Time	F	Full Time	Pa	rt-Time	Fι	ull Time 🛛 F	Part-Time
PUBLIC INFO & MARKETING MANAGER		1				1				1	
SENIOR MARKETING COORDINATOR		1				1				1	
EVENTS COORDINATOR		2				2				1	
FESTIVAL CENTER COORDINATOR *										1	
MARKETING MAINT WORKER II		1				1				1	
	TOTAL:	5		0		5		0		5	0
		FY 20	018	FY 2019		FY 2020		FY 2021			
		Act	ual	Actual		Adopted		Adopted		Amount	%
EXPENDITURES BY CATEGORY		Amou	unt	Amount		Budget		Budget		Change	Change
PERSONAL SERVICES		\$ 347,	716 \$	368,941	\$	404,650	\$	366,328	\$	(38,322)*	-9%
PURCHASED CONTRACTED SERVICES		33,7	'93	23,026		28,081		24,966		(3,115)*	-11%
SUPPLIES		116,	281	134,925		144,750		144,000		(750)	-1%
TOTAL:		\$ 497,7	90 \$	526,892	\$	577,481	\$	535,294	\$	(42,187)	-7%

* Reflects decrease in budget for a vacant position due to COVID-19

**Decreased budget for Cell phones & Dues & Professional fees expense

fy 2021 BUDGeseorgia



Economic Development & Marketing 165

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
OTHER PURCHASED SERVICES	\$ 36,695	\$ 47,047	\$ 58,270	\$ 47,712 \$	(10,558)*	-18%
SUPPLIES	 255,099	244,910	283,202	304,113	20,911 **	7%
TOTAL:	\$ 291,794	\$ 291,957	\$ 341,472	\$ 351,825 \$	10,353	3%

*Decreased budget for Advertising/Promotions & Contract Labor expenses

**Reflects Incresed budget for Special Events by \$45,661 and decreased budget for Fireworks expense by \$25,000

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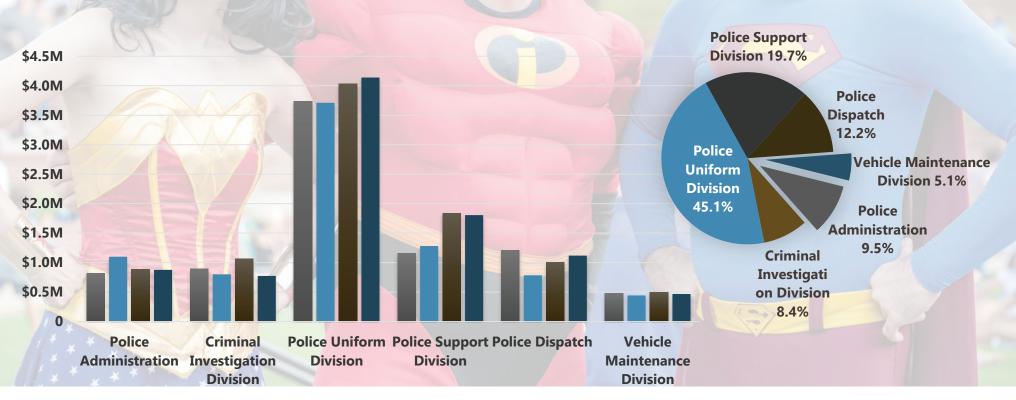
Economic Development & Marketing 166

		PC					
		All Other \$12,883,877 58%		Public Safety \$9,183,461 42%			
the second s	Includes the operations of Police Administration, Criminal Investigation, Police Support Services, Dispatch, Uniform, and Vehicle Maintenance		Chief	of			
Positions	80 full time and 7 part time		Police				
Current FY 2020 Budget	\$9,329,591	2000	1				
Adopted FY 2021 Budget	\$9,183,461	_	Deputy Chief	of Police			
Change from PY Budget	- \$146,133	Criminal	Police	Police	Police		
Notable FY 2021 Budget Items	 Three vacant authorized positions are not budgeted for in FY21 budget (Master Police Officer, Police Sergeant, and Police Corporal) Overall department budget reduced \$90,256 to due impact of COVID 19 	Captain	Major	Support Captain	Uniform Captain		
ITems	• Increased budget for Computer Software Support Agreements \$87,739 for department software support, shooting simulator support and dispatching console and radio support.	LEGEND Full-time pr	osition	Part-ti	me position		

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY FUNCTION	Amount	Amount	Budget	Budget	Change	Change
POLICE ADMINISTRATION	\$ 819,882 \$	1,099,529 \$	890,242 \$	876,646 \$	(13,596)	-2%
CRIMINAL INVESTIGATION DIVISION	895,695	799,817	1,063,460	773,852	(289,608)	-27%
POLICE UNIFORM DIVISION	3,739,942	3,711,917	4,030,914	4,140,987	110,073	3%
POLICE SUPPORT DIVISION	1,161,337	1,282,186	1,838,510	1,806,084	(32,426)	-2%
POLICE DISPATCH	1,214,038	784,790	1,010,363	1,118,552	108,189	11%
VEHICLE MAINTENANCE DIVISION	477,436	442,164	496,105	467,340	(28,765)	-6%
TOTAL:	\$ 8,308,330 \$	8,120,403 \$	9,329,594 \$	9,183,461 \$	(146,133)	-2%

ANNUAL **Duluth** fy 2021 BUDGE seorgia

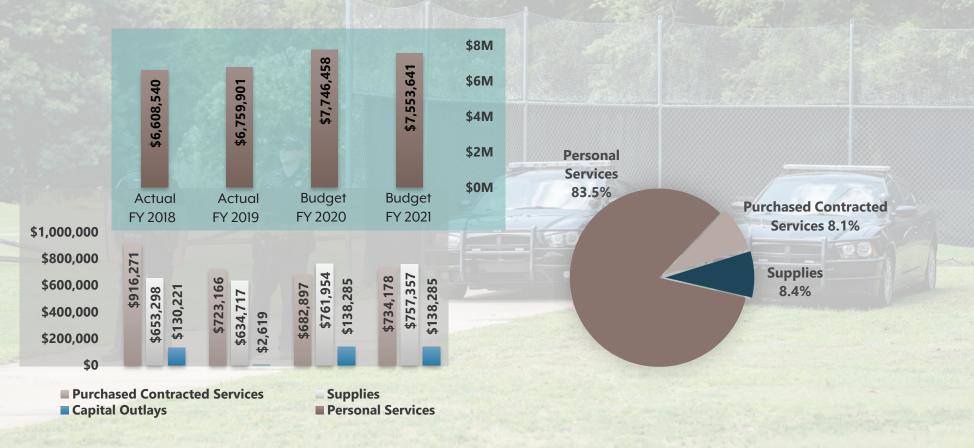
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■ FY 2018 Actual Amount ■ FY 2019 Actual Amount ■ FY 2020 Adopted Budget ■ FY 2021 Adopted Budget

Public Safety 168

		FY 2018	FY 2019	FY 2020	FY 2021		
		Actual	Actual	Adopted	Adopted	Amount	%
E	XPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
Р	ERSONAL SERVICES	\$ 6,608,540 \$	6,759,901 \$	7,746,458 \$	7,553,641 \$	(192,817)	-2%
Ρ	URCHASED CONTRACTED SERVICES	916,271	723,166	682,897	734,178	51,281	8%
S	UPPLIES	653,298	634,717	761,954	757,357	(4,597)	-1%
C	CAPITAL OUTLAYS	130,221	2,619	138,285	138,285	14	0%
т	OTAL:	\$ 8,308,330 \$	8,120,403 \$	9,329,594 \$	9,183,461 \$	(146,133)	-2%



POLICE ADMINISTRATION

fy 2021 BUDGE seorgia

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



POLICE ADMINISTRATION

- Ongoing Oversee the hiring of new police department personnel, including pre-employment investigation; physical and psychological examinations
- FY20-21 Continue succession planning and reorganization of police division commanders based on pending retirement of top police personnel
- FY20-21 Continue to develop incentive programs to attract well-qualified recruits and experienced officers from other local jurisdictions to fill vacancies in the department

ANNUAL Duluth fy 2021 BUDGergeorgia

FY20-21 Award contract for installing fencing and gate access to the parking lot at the Public Safety building and allow public monitored access to the main lobby entrance 24/7

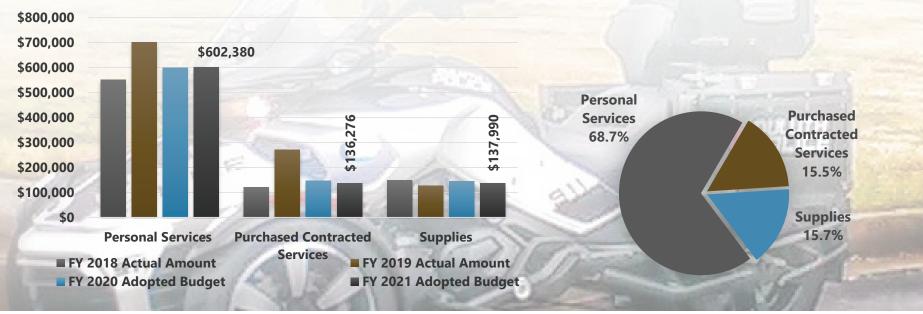


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POLICE ADMINISTRATION

ANNUAL Duluth fy 2021 BUDGE seorgia

			FY1	9		F	Y20			FY	21	
POLICE ADMINISTRATION		Full Time		Part-Time		Full Time	ł	Part-Time	F	ull Time	Part-Time	
CHIEF OF POLICE		1				1				1		
DEPUTY CHIEF OF POLICE		1				1				1		
POLICE MAJOR		1				1				1		
ADMINISTRATIVE ASSISTANT		1				1				1		
PURCHASING TECHNICIAN		1				1				1		
TOTA	L:	5		0		5		0		5	0	
		FY 2018	1	FY 2019		FY 2020		FY 2021				
		Actual		Actual		Adopted		Adopted		Amoun	t %	
EXPENDITURES BY CATEGORY		Amount		Amount		Budget		Budget		Change	e Change	
PERSONAL SERVICES	\$	550,563	\$	702,017	\$	599,117	\$	602,380	\$	3,26	3 1%	
PURCHASED CONTRACTED SERVICES		121,406		271,378		146,325		136,276		(10,049) -7%	
SUPPLIES		147,913		126,134		144,800		137,990		(6,810) -5%	
TOTAL	\$	819,882	¢	1,099,529	¢	890,242	¢	876,646	¢	(13,596) -2%	



Public Safety 172

POLICE SUPPORT SERVICES

fy 2021 BUDGE seorgia

Mission

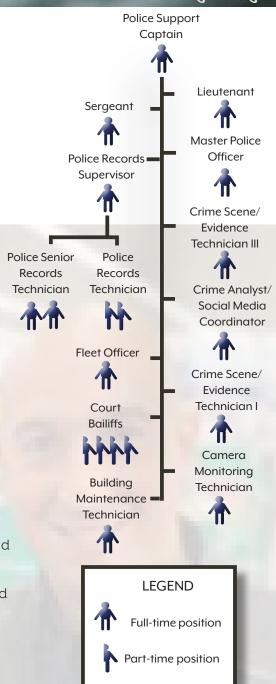
The Police Support Services Division is charged with providing an array of essential services that support the function and operation of other police divisions and units. To continually search for and implement technology and software to enhance the operations of the law enforcement activities of the 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 20-21	Upgrade software for IVR (virtual reality shooting simulator) to allow for better training of officers and the purchase of 3 new FLOCK license plate reader cameras
FY 20-21	Purchase new Briefcam Video Analytics software to allow for better review of camera recordings and improve analytics of the data contained on the video



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POLICE SUPPORT SERVICES

ANNUAL **Duluth** fy 2021 BUDDe seorgia

FY	/19	FY	/20	F	Y21	
Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	
1		1		1		
		1		1		_
		1		1		
1		1				_
1		1		1		
1		1		1		
	2		2		2	
2		2		2		_
1		1		1		
1		1		1		
				1		
4		1		14		
		1		1		
		1				5+
	4		4		4	2
9	6	13	6	13	6	Str.
				6		
	Full Time 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 2 2 2 2 1 1 1 1 1 4	Full Time Part-Time Full Time 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Full TimePart-TimeFull TimePart-Time11111111111111222222211111111111111111111144	Full Time Part-Time Full Time Part-Time Full Time 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2 2 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Full TimePart-TimePart-TimeFull TimePart-Time111111111111111111111111111111112222222211111111111111111111444

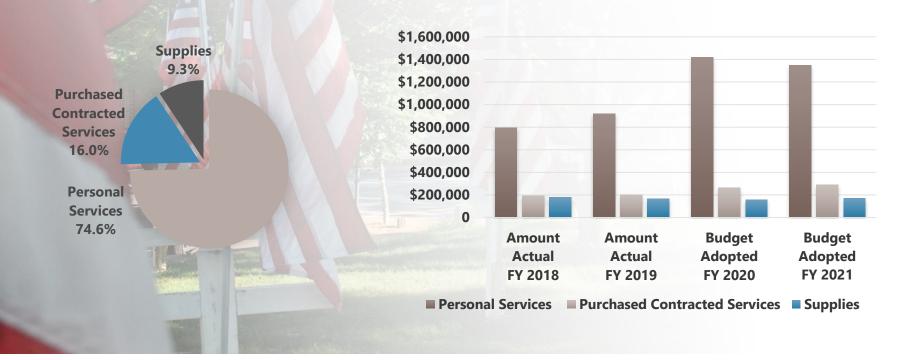
POLICE SUPPORT SERVICES

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES	\$ 792,996 \$	917,812	\$ 1,418,108	\$ 1,347,716 \$	(70,392) *	-5%
PURCHASED CONTRACTED SERVICES	191,671	201,039	264,759	289,724	24,965 **	* 9%
SUPPLIES	176,670	163,335	155,643	168,644	13,001	8%
TOTAL:	\$ 1,161,337 \$	1,282,186	\$ 1,838,510	\$ 1,806,084 \$	(32,426)	-2%

*Reflects a vacant full time position

**Reflects budget increase for New World support agreements expense

ANNUAL **Duluth** fy 2021 BUDGE seorgia



POLICE UNIFORM DIVISION

fy 2021 BUDGergeorgia

Police Uniform Captain

Lieutenant

Sergeant

Corporal

Police Officers

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Full-time position

Part-time position

10 Full-time position

C.....

LEGEND

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.

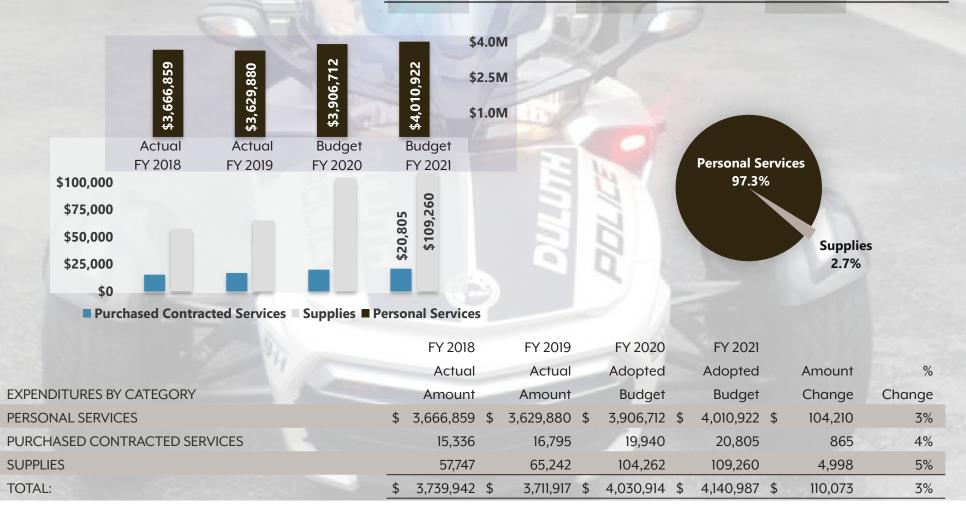
Objectives

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
FY20-21	Use available City incentives (hiring bonus, bi-lingual language, experience incentives) to attract and retain police recruits
FY20-21	Work with City Municipal Court department to develop new court procedures for visitors and court staff based on new procedures to ensure safety during pandemic

POLICE UNIFORM DIVISION

ANNUAL fy 2021 BUDGelseorgia

		FY19		FY20		F	Y21
AUTHORIZED POSITION		Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
CAPTAIN		1		1		1	
LIEUTENANT		2		1		1	
SERGEANT		5		5		5	
CORPORAL		5		6		6	
PATROL OFFICER		31		28		28	
	TOTAL:	44	0	41	0	41	0



Public Safety 177

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 20-21	Promote and build community partnerships, communication and understanding through enhanced educational programs including the very popular Duluth Hispanic Police Academy and Duluth Youth Police Academy
FY 20-21	Provide necessary training to newly hired personnel based on the departure of senior department officer
FY 20-21	Work with Gwinnett United in Drug Education (GUIDE) to conduct underage alcohol compliance checks at local retailers

Criminal

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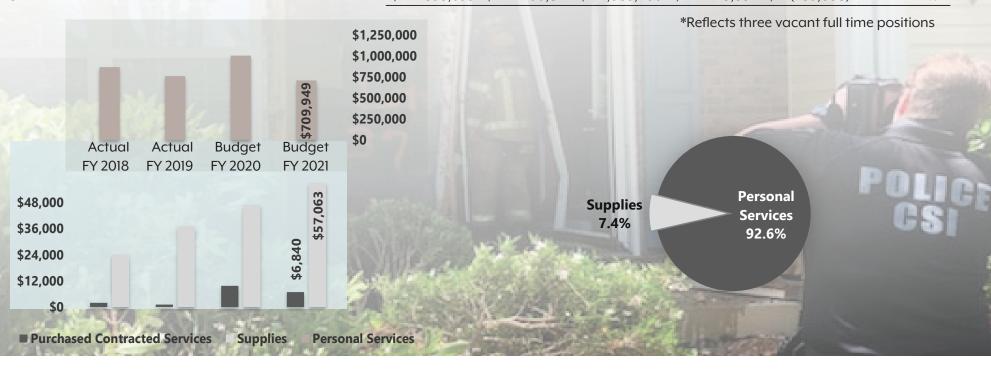




CAPTAIN

ANNUAL Deluth fy 2021 BUDGergeorgia **POLICE CRIMINAL INVESTIGATION** FY19 FY20 FY21 Full Time Part-Time Full Time Part-Time Full Time Part-Time **AUTHORIZED POSITION** 1 LIEUTENANT 1 1 SERGEANT 1 1 7 7 8 POLICE OFFICER TOTAL: 10 0 10 10 0 0

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES	\$ 869,667 \$	761,380 \$	1,006,641 \$	709,949 \$	(296,692)*	-29%
PURCHASED CONTRACTED SERVICES	1,930	1,157	9,740	6,840	(2,900)	-30%
SUPPLIES	24,098	37,280	47,079	57,063	9,984	21%
TOTAL	\$ 895,695 \$	799,817 \$	1,063,460 \$	773,852 \$	(289,608)	-27%



Public Safety 179

Public Safety POLICE DISPATCH

fy 2021 BUDGergeorgia

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.

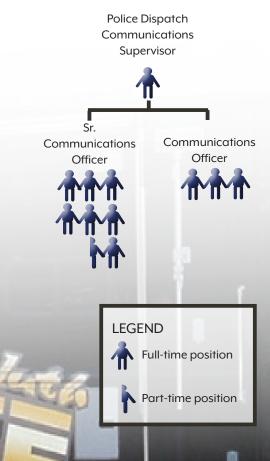
Department Description

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 20-21	Improve efforts through screening and training to recruit and retain dispatch operators to fill vacant positions
FY 20-21	Implement new dispatcher schedules using 12 hours days to allow for greater time off between weekly schedules

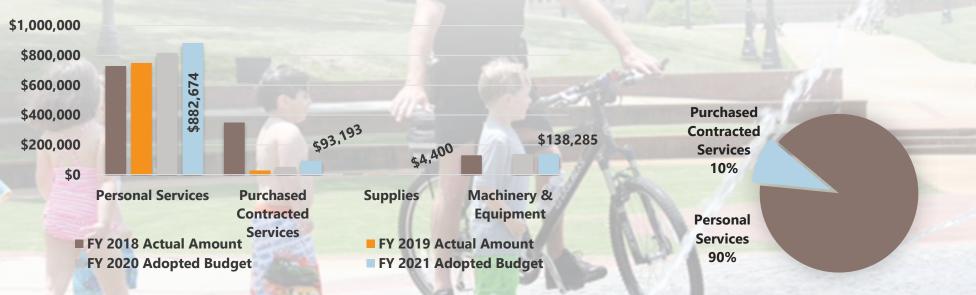




Public Safety POLICE DISPATCH

		FY19		FY20		F	Y21
AUTHORIZED POSITION		Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
COMMUNICATION SUPERVISOR		1		1		1	
SENIOR COMMUNICATIONS OFFICER		7	1	7	1	7	1
COMMUNICATIONS OFFICER		3		3		3	
	TOTAL:	11	1	11	1	11	1
		FY 2018	FY 2019	FY 2020	FY 2021		
		Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY		Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES		\$ 728,455	\$ 748,812	\$ 815,880	\$ 882,674	\$ 66,794	* 8%
PURCHASED CONTRACTED SERVICES		350,040	28,486	51,798	93,193	41,395	** 80%
SUPPLIES		5,322	4,873	4,400	4,400	-	0%
MACHINERY & EQUIPMENT		130,221	2,619	138,285	138,285	-	0%
TOTAL:		\$ 1,214,038	\$ 784,790	\$ 1,010,363	\$ 1,118,552	\$ 108,189	11%

*Increased budget for Overtime expense **Reflects budget increase for Support Agreements expense



Public Safety 181

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

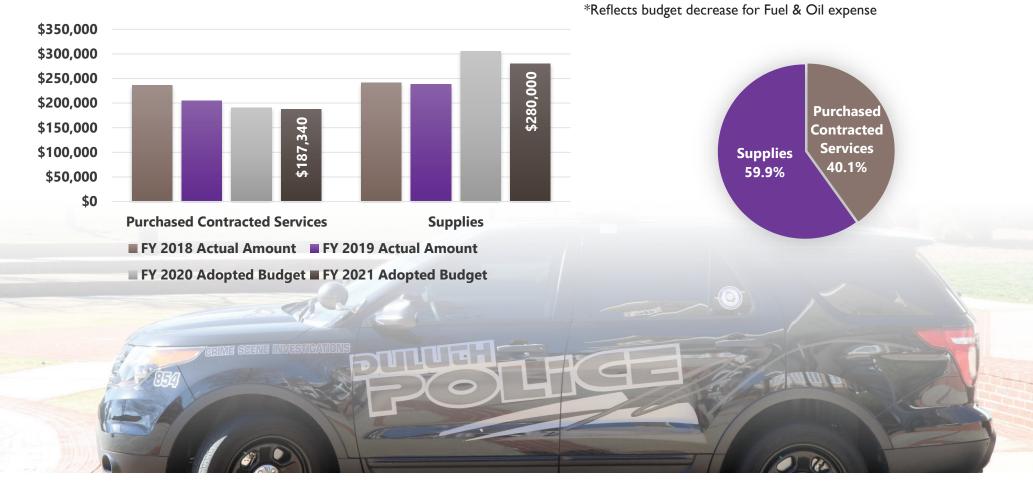
Ongoing	Ensure that all police vehicle are maintained and repaired according to manufacturer's schedule and department guidelines
Ongoing	File all incident claim report with our insurance carrier in a timely manner to limit vehicle out of service time
Ongoing	Assist all City departments in the purchase of vehicles and equipment so that it is well suited for their needs, at the best possible price
FY 20-21	Work to reduce overall repair cost due to accidents through Emergency Vehicle Operations Course (EVOC) training for officers
FY 20-21	Continue implement vehicle replacement schedule for police vehicles based on voter approved 6 year Special Purpose Local Option Sales Tax



POLICE FLEET MAINTENANCE

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PURCHASED CONTRACTED SERVICES	\$ 235,888 \$	204,311 \$	190,335 \$	187,340 \$	(2,995)	-2%
SUPPLIES	241,548	237,853	305,770	280,000	(25,770)*	-8%
TOTAL:	\$ 477,436 \$	442,164 \$	496,105 \$	467,340 \$	(28,765)	-6%

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Public Safety 183

Public Works **PORTION OF \$22M** Director **GENERAL FUND BUDGET** Sr. Administrative Office Assistant Assistant Public Public Works Works **Deputy Director** \$1,710,110 8% **All Other** Heavy Equipment Public Works \$20,357,228 Operator Supervisor 92% Maintenance Maintenance Includes the operations of Public Works Administration, Technician III Mechanic **Functions** Community Enhancement, and Citywide Building/ **Property Maintenance** Maintenance Maintenance Positions 16 full time and 3 part time Technician II Worker II Current FY 2020 \$1,809,507 **Budget** Maintenance Maintenance Technician I Worker I Adopted FY 2021 \$1,710,110 **Budget** Change from PY - \$99,396 Dumpster **Budget** Attendant Overall department budget reduced \$54,000 due to impact of COVID 19 Increased budget for Repairs & Maintenance of Streets/ Notable FY 2021 Sidewalks \$14,999 for sidewalk and driveway repairs LEGEND **Budget Items** Increased budget for Maintenance Technicians/ Contracts \$14,720 for additional building emergency Full-time position Part-time position systems testing and repairs

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Public Works

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY FUNCTION	Amount	Amount	Budget	Budget	Change	Change
PUBLIC WORKS ADMINISTRATION	\$ 1,347,882 \$	1,417,243 \$	1,688,215 \$	1,577,519 \$	(110,696)	-7%
COMMUNITY ENHANCEMENT	19,370	12,012	42,171	41,000	(1,171)	-3%
CITYWIDE BUILDING/PROPERTY MAINTENANCE	143,599	157,478	75,720	86,441	10,721	14%
RECYCLABLES COLLECTION	-	1,303	3,400	5,150	1,750	51%
TOTAL:	\$ 1,510,851 \$	1,588,036 \$	1,809,506 \$	1,710,110 \$	(99,396)	-5%

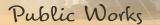
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Public Works 185



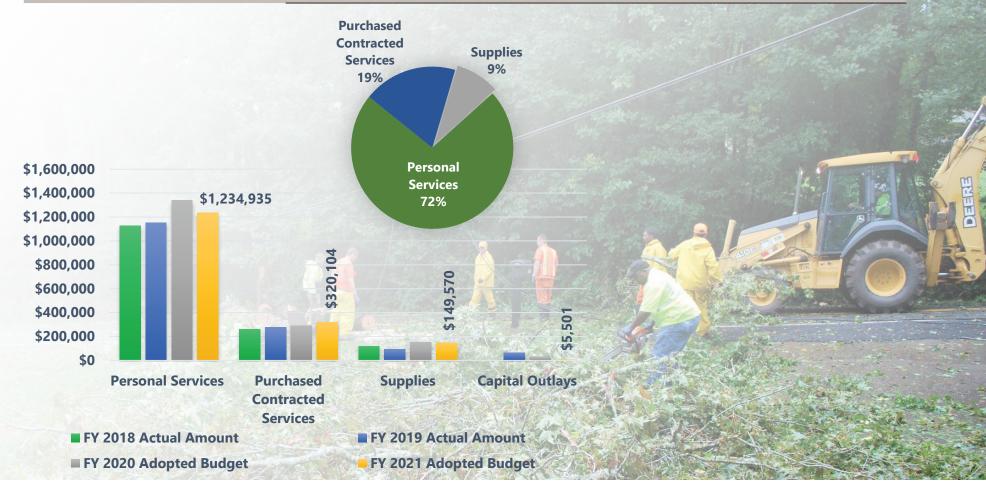
	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES	\$ 1,128,673 \$	1,153,354 \$	1,338,568 \$	1,234,935 \$	(103,633)	-8%
PURCHASED CONTRACTED SERVICES	262,025	277,168	288,937	320,104	31,167	11%
SUPPLIES	120,153	93,809	152,001	149,570	(2,431)	-2%
CAPITAL OUTLAYS	-	63,705	30,000	5,501	(24,499)	-82%
TOTAL:	\$ 1,510,851 \$	1,588,036 \$	1,809,506 \$	1,710,110 \$	(99,396)	-5%

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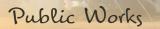
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Public Works 186



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.

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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

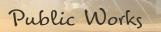
Ongoing	Direct, supervise and coordinate the operations of the Public Works Department to ensure that responsibilities and projects are performed in the most efficient, practical and cost effective manner
Ongoing	Continue to monitor and address service requests and work orders in a timely manner to provide 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.



FY 20-21 Conduct Sidewalk Assessment Plan – Americans with Disabilities Act (ADA) survey to ensure the sidewalks in the City are in compliance with the act and create a corrective action plan, if necessary

FY 20-21 Increase funding, based on overall need, for tree care program for tree in the immediate downtown to improve appearance and safety

FY 20-21 Develop schedule for downtown trash receptacle trash removal that is timely, accommodates events, weekend activity and create a pleasant appearance for residents and visitors ANNUA



	FY19		FY20		F	Y21
PUBLIC WORKS	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	2		2		2	
SENIOR ADMINISTRATIVE ASSISTANT	1		1		1	
HEAVY EQUIPMENT OPERATOR	2		2		2	
MAINTENANCE MECHANIC	1		1		1	
MAINTENANCE WORKER II	5		5		4	
MAINTENANCE WORKER I	1		1		1	
MAINTENANCE TECHNICIAN I					1	
MAINTENANCE TECHNICIAN II	2		2		1	
MAINTENANCE TECHNICIAN III					1	
OFFICE ASSISTANT		1		1		1
DUMPSTER ATTENDANT		2		2		2
TOTAL PUBLIC WORKS:	16	3	16	3	16	3

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Public Works

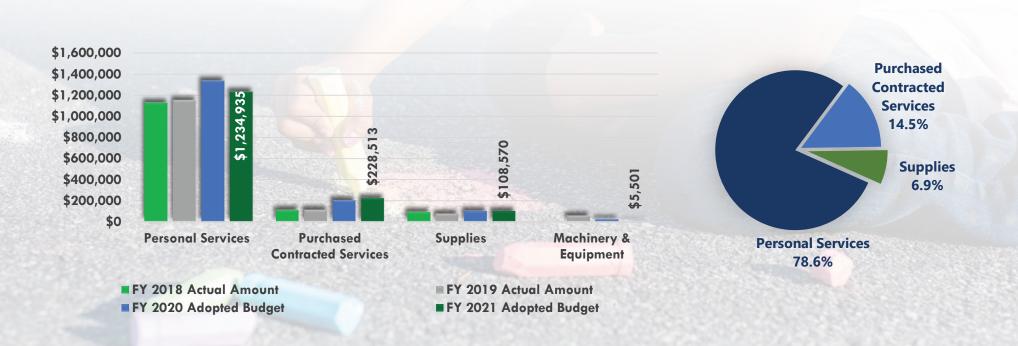
PUBLIC WORKS ADMINISTRATION

	FY 2018	FY 2019	FY 2020	FY 2021		
	Actual	Actual	Adopted	Adopted	Amount	%
EXPENDITURES BY CATEGORY	Amount	Amount	Budget	Budget	Change	Change
PERSONAL SERVICES	\$ 1,128,673 \$	1,153,354 \$	1,338,568 \$	1,234,935 \$	(103,633)*	-8%
PURCHASED CONTRACTED SERVICES	118,426	118,387	209,817	228,513	18,696	9%
SUPPLIES	100,783	81,797	109,830	108,570	(1,260)	-1%
MACHINERY & EQUIPMENT	-	63,705	30,000	5,501	(24,499) **	-82%
TOTAL	\$ 1,347,882 \$	1,417,243 \$	1,688,215 \$	1,577,519 \$	(110,696)	-7%

*Reflects two vacant full time positions due to COVID-19 **Budget decrease due to a new truck purchase in FY 2020

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Public Works

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	FY 2018	FY 2019	FY 2020		FY 2021				
	Actual	Actual	Adopted		Adopted		Amount	%	
COMMUNITY ENHANCEMENT	Amount	Amount	Budget		Budget		Change	Change	
SUPPLIES	\$ 19,370	\$ 12,012	\$ 42,171	\$	41,000	\$	(1,171)	-3%	
TOTAL:	\$ 19,370	\$ 12,012	\$ 42,171	\$	41,000	\$	(1,171)	-3%	
CITYWIDE BUILDING/PROPERTY MAINTENANCE									

CITYWIDE BUILDING/PROPERTY MAINTENANCE

PURCHASED CONTRACTED SERVICES	\$ 143,599 \$	157,478 \$	75,720 \$	86,441 \$	10,721 *	14%
TOTAL:	\$ 143,599 \$	157,478 \$	75,720 \$	86,441 \$	10,721	14%
RECYCLABLES COLLECTION						
PURCHASED CONTRACTED SERVICES	\$ - \$	1,303 \$	3,400 \$	5,150 \$	1,750 **	51%
TOTAL:	\$ - \$	1,303 \$	3,400 \$	5,150 \$	1,750	51%

*Budget increase for Fire Extinguishers, Fire System Testing, and Exit/Emergency Light Testing/Replacement expenses

**Reflects increased budget for Recycling Container Hauls expense



Public Works 191

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.

	Varia	nce between 10 Year B	udget Forecasts v	rs. 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	19,243,374	20,824,135	8.2%	19,991,558	19,511,443	-2.4%
FY 2019	19,690,895	22,121,217	12.3%	20,523,540	20,490,051	-0.2%
FY 2020 BUDGET	18,986,109	21,436,329	12.9%	20,997,265	22,406,144	6.7%
		REVENUES			EXPENDITURES	
FY 2016 - 10 YEAR BUDGET FORECAST	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2017	18,427,947	18,928,529	2.7%	19,601,295	19,483,768	-0.6%
FY 2018	19,096,529	20,824,135	9.0%	20,345,800	19,511,443	-4.1%
FY 2019	19,437,664	22,121,217	13.8%	21,024,957	20,490,051	-2.5%
FY 2020 BUDGET	18,622,274	21,436,329	15.1%	21,665,071	22,406,144	3.4%
		REVENUES			EXPENDITURES	
FY 2017 - 10 YEAR BUDGET FORECAST	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2018	19,588,178	20,824,135	6.3%	19,584,585	19,511,443	-0.4%
FY 2019	19,980,416	22,121,217	10.7%	20,245,218	20,490,051	1.2%
FY 2020 BUDGET	19,300,704	21,436,329	11.1%	20,890,235	22,406,144	7.3%
		REVENUES			EXPENDITURES	
FY 2018 - 10 YEAR BUDGET FORECAST	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2019	20,730,639	22,121,217	6.7%	19,828,019	20,490,051	3.3%
FY 2020 BUDGET	19,818,108	21,436,329	8.2%	20,495,686	22,406,144	9.3%
		REVENUES			EXPENDITURES	
FY 2019 - 10 YEAR BUDGET FORECAST	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2020 BUDGET	21,781,096	21,436,329	-1.6%	21,723,769	22,406,144	3.1%

Financial Forecast 192

ANNUAL fy 2021 BUDGET Seorgia



Revenue Assumptions

The City's General Fund revenues come from a variety of sources, but over 90% of the revenue comes from 11 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 Congressional 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 and recreational camps fees. Property tax projections were based on a 3% historical reassessment growth from 2008 to 2017, plus new construction project factors and the current millage rate. Occupational taxes were based on recent growth rate of 2.58% from 2015 to 2019 and three year moving average, plus current applications and available retail and commercial space. Due to the large historical changes in commercial and residential building permit revenue, 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 2.1% for the ten 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.

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 31,104 in fiscal year 2020 to 32,601 in fiscal year 2030. 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 according to CPI-U(Consumer Price Index, All urban consumers), projected by CBO (Congressional Budget Office). Although staffing changes have been built into the forecast, they are not automatic additions, but will continue to be monitored and evaluated annually.



Financial Forecast 193

TEN YEAR FINANCIAL FORECAST

fy 2021 BUDGET Seorgia

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
REVENUES											
PROPERTY TAXES	\$9,512,812	\$9,953,196	\$10,207,517	\$10,793,791	\$11,315,022	\$11,818,685	\$12,302,025	\$12,712,323	\$13,054,295	\$13,398,942	\$13,728,644
COURT FINES	2,255,564	2,180,453	2,181,819	2,195,096	2,206,835	2,217,206	2,226,363	2,234,443	2,241,570	2,247,852	2,253,389
FRANCHISE TAX	2,155,107	2,170,162	2,185,322	2,200,588	2,200,623	2,210,848	2,219,416	2,225,736	2,234,166	2,241,992	2,249,570
INSURANCE PREMIUM TAX	2,034,599	2,154,395	2,265,869	2,368,900	2,463,561	2,550,072	2,628,767	2,700,057	2,764,406	2,764,406	2,764,406
INTERGOVERNMENTAL REVENUE	1,105,253	1,076,493	728,795	789,058	806,750	824,839	843,334	862,243	881,576	901,342	921,552
OCCUPATIONAL TAX	961,214	1,110,973	1,114,326	1,089,575	1,133,466	1,141,157	1,146,825	1,166,340	1,177,547	1,189,952	1,204,654
MOTOR VEHICLE TAXES	827,557	849,063	886,010	895,409	904,695	913,548	921,804	928,563	934,658	940,139	945,058
ALCOHOL BEVERAGE TAX	619,611	612,662	620,627	624,146	624,661	630,478	632,521	635,728	639,709	642,368	646,009
CAMPS	122,783	123,818	124,735	125,547	126,265	126,900	127,460	127,955	128,392	128,392	128,392
TRANSFER FROM POLICE TECH FUND	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
BUILDING PERMITS	848,781	705,180	764,462	641,689	568,589	363,589	294,789	284,289	242,289	242,289	242,289
OTHER REVENUE SOURCES	1,952,371	1,929,019	1,990,318	2,048,760	2,105,114	2,157,391	2,205,858	2,254,655	2,302,677	2,356,102	2,407,455
TOTAL REVENUES	\$22,495,651	\$22,965,414	\$23,169,801	\$23,872,558	\$24,555,581	\$25,054,711	\$25,649,162	\$26,232,333	\$26,701,283	\$27,153,777	\$27,591,419
EXPENDITURES											
SALARIES & WAGES	\$9,687,066	\$10,004,923	\$10,412,437	\$10,783,738	\$11,145,415	\$11,495,351	\$11,885,797	\$12,258,407	\$12,641,939	\$13,036,349	\$13,421,273
EMPLOYEE BENEFITS	3,715,824	3,862,597	4,121,673	4,492,614	4,785,385	5,101,974	5,452,737	5,826,505	6,232,850	6,675,150	7,155,288
PROF, TECH, MAINT SERVICES	912,039	946,268	953,833	978,970	994,102	1,014,606	1,032,370	1,051,496	1,069,651	1,088,867	1,107,863
REPAIRS & MAINTENANCE	577,974	625,189	633,547	671,660	675,427	688,353	704,643	692,851	707,752	723,843	742,514
EQUIPMENT RENTAL/LEASES	152,695	156,513	160,582	164,597	168,547	172,424	176,389	180,446	184,416	188,473	192,620
PROPERTY LIABILITY INSURANCE	421,646	439,321	466,589	490,982	519,022	547,482	578,147	610,238	644,301	680,207	718,183
PURCHASED SERVICES	781,182	800,711	821,530	842,068	862,278	882,110	902,399	923,154	943,463	964,219	985,432
SUPPLIES	259,206	245,109	267,690	254,290	284,151	271,057	298,703	284,298	313,436	299,130	328,777
UTILITIES & FUEL	1,070,054	1,096,805	1,125,322	1,153,455	1,181,138	1,208,304	1,236,095	1,264,525	1,292,345	1,320,776	1,349,833
COMPUTERS/EQUIP/VEHICLES	620,570	470,651	397,067	412,021	457,674	420,285	409,358	409,383	449,462	414,902	416,342
ADVERTISING/PROMOTIONS	478,728	469,823	481,900	491,516	496,123	502,918	511,000	517,729	524,859	531,769	539,025
OTHER EXPENDITURES	327,110	309,884	234,276	240,133	245,896	251,552	257,337	263,256	269,048	274,967	281,016
OPERATING TRANSFERS OUT	2,444,320	1,944,846	1,275,609	1,277,847	1,274,291	250,000	250,000	250,000	250,000	250,000	250,000
TOTAL EXPENDITURES	\$21,448,414	\$21,372,640	\$21,352,054	\$22,253,891	\$23,089,449	\$22,806,414	\$23,694,976	\$24,532,289	\$25,523,521	\$26,448,652	\$27,488,166
CHANGE IN FUND BALANCE	\$1,047,237	\$1,592,773	\$1,817,746	\$1,618,667	\$1,466,132	\$2,248,297	\$1,954,186	\$1,700,044	\$1,177,762	\$705,126	\$103,253
BEGINNING FUND BALANCE	13,422,865	14,470,102	16,062,875	17,880,621	19,499,289	20,965,421	23,213,717	25,167,903	26,867,947	28,045,709	28,750,834
ENDING FUND BALANCE	\$14,470,102	\$16,062,875	\$17,880,621	\$19,499,289	\$20,965,421	\$23,213,717	\$25,167,903	\$26,867,947	\$28,045,709	\$28,750,834	\$28,854,087

POPULATION TO EMPLOYEE RATIO

ANNUAL fy 2021 BUDGET Seorgia

Population		FY 2020 31,104	FY 2021 31,349	FY 2022 31,566	FY 2023 31,758	FY 2024 31,928	FY 2025 32,078	FY 2026 32,210	FY 2027 32,327	FY 2028 32,430	FY 2029 32,521	FY 2030 32,601
Employees												
. ,	Range:											
City Managers / Finance		2	7	7	7	7	7	7	7	7	7	7
Employee per 1,000 population	.15 to .25	0.06	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.21
City Clerk		19	14.5	14.5	15	15	15	15	15	15	15	15
Employee per 1,000 population	.45 to .50	0.61	0.46	0.46	0.47	0.47	0.47	0.47	0.46	0.46	0.46	0.46
	.4510.50	0.01	0.40	0.40	0.47	0.47	0.47	0.47	0.40	0.40	0.40	0.40
Municipal Court		9	9	9	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5
Employee per 1,000 population	.29 to .35	0.29	0.29	0.29	0.30	0.30	0.30	0.29	0.29	0.29	0.29	0.29
Police-total		83.5	8.35	85.5	85.5	86	86	87	87	87.5	88	88
Employee per 1,000 population	2.55 to 2.95	2.68	2.66	2.71	2.69	2.69	2.68	2.70	2.69	2.70	2.71	2.70
Public Works		17.5	17.5	18	18	18	18.5	18.5	18.5	18.5	18.5	18.5
Employee per 1,000 population	.53 to .63	0.56	0.56	0.57	0.57	0.56	0.58	0.57	0.57	0.57	0.57	0.57
		15 5	15	15	15.5	16	16	16	16.5	16 5	16.5	16 5
Cultural Recreation	.50 to .70	15.5 0.50	15 0.48	15 0.48	15.5 0.49	16 0.50	16 0.50	16 0.50	16.5 0.51	16.5 0.51	16.5 0.51	16.5 0.51
Employee per 1,000 population	.5010.70	0.50	0.40	0.40	0.49	0.50	0.50	0.50	0.51	0.51	0.51	0.51
Community Development		16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5
Employee per 1,000 population	.40 to .50	0.53	0.53	0.52	0.52	0.52	0.51	0.51	0.51	0.51	0.51	0.51
Total Employees		163	163	165.5	167	168	168.5	169.5	170	170.5	171	171
Employee per 1,000 population		5.24	5.20	5.24	5.26	5.26	5.25	5.26	5.26	5.26	5.26	5.25
		270	2.45	217	100	170	150	170	11-7	107	01	0.0
Population change per year		276	245	217	192	170	150	132	117	103	91	80
Employee change per year		2	0	2.5	1.5	1	0.5	1	0.5	0.5	0.5	0

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.
Davenport Road Improvements (CD-55)	390003	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.
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. Area is currently maintained by the city.
Rogers Bridge - Main St. Intersectiom Improv (CD-72)	320037	Electric cost for the operation of the traffic lights
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.

Continued on next page

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OPERATING IMPACTS BY CAPITAL PROJECTS

PROJECT	FUND	OPERATING IMPACTS
Train Viewing Platform (CD-76)	350006	Landscape maintenance and utility cost will need to be added to the operating budget.
Rogers Bridge Park (PK-33)	320026	Additional utilities and maintenance cast for Dog Park and Canoe Launch included in budget. Additional utilities and supplies for restroom will be required. Minimal cost if lighting is add to 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.
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.
Library Streetscaping (TAD-01)	360001	Landscape maintenance and utility cost will need to be added to the operating budget.

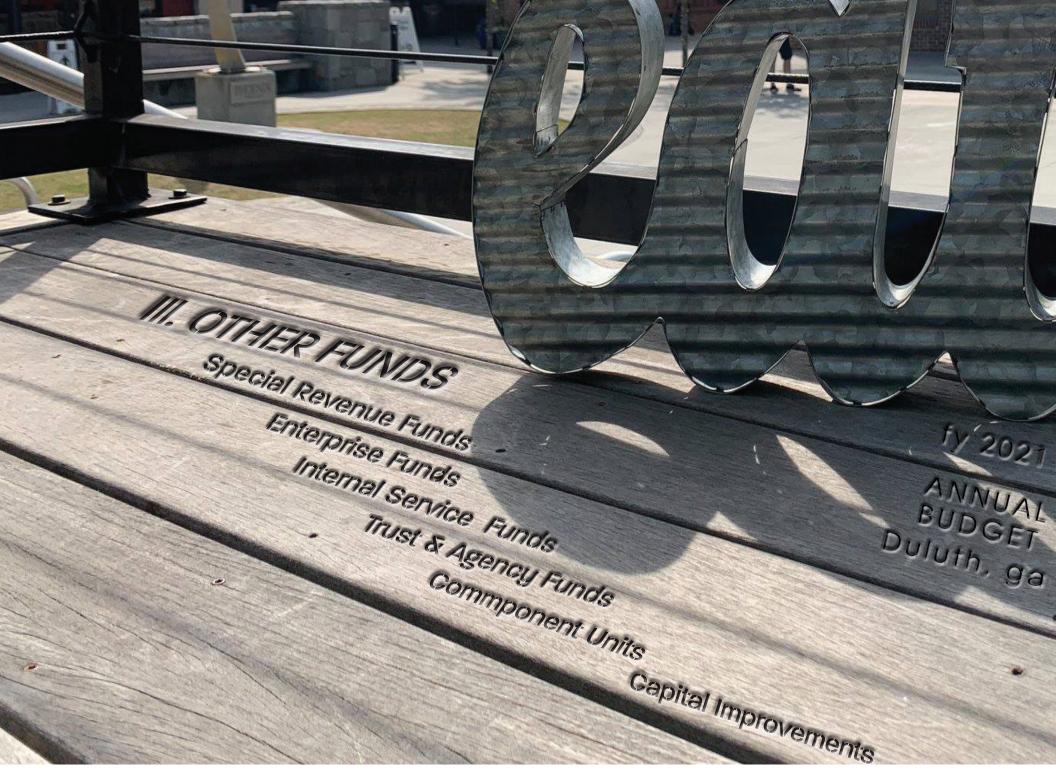
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OPERATING IMPACTS BY CAPITAL PROJECTS

ANNUAL **Duluth** fy 2021 BUDDe seorgia

Five - Year Planning

TRANSPORTATION	FUND	FY21	FY22	FY23	FY24	FY25	Total
SR 120 Realignment (CD-46)	320013	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$5,750
Davenport Road improvements (CD-55)	390003	-	-	-	-	1,250	\$1,250
Pleasant Hill/Buford Highway Intersection (CD-65)	320034	15,000	15,000	17,000	19,000	20,500	\$86,500
Abbotts Bridge Road Improvements (CD-66)	320032	600	900	900	925	925	\$4,250
Western Gwinnett Bikeway Phase III (CD-67)	320033	-	-	1,000	1,000	1,000	\$3,000
Downtown Detention Facility (CD-68)	350005	-	4,000	4,000	4,000	4,000	\$16,000
Main Street Multi-Use Trail (CD-71)	320036	-	-	-	3,000	5,000	\$8,000
Rogers Bridge - Main St Intersection Improv (CD-72)	320037	150	300	300	300	300	\$1,350
Pine Needle Drive Improvements (CD-73)	320038	-	-	200	250	250	\$700
Willbrooke Trail (CD-75)	320040	700	700	720	720	730	\$3,570
		17,600	22,050	25,270	30,345	35,105	\$130,370
RECREATION FACILITIES		FY21	FY22	FY23	FY24	FY25	Total
Rogers Bridge Park (PK-33)	320026	27,000	27,000	31,750	109,400	118,100	\$313,250
Bunten Road Facility (PK-35)	320028	(1,500)	(2,000)	(2,000)	(2,000)	(2,000)	\$(9,500)
Park Improvements (PK-36)	320031	13,000	15,000	8,300	18,300	15,500	\$70,100
		38,500	40,000	38,050	125,700	131,600	\$373,850
PUBLIC SAFETY		FY21	FY22	FY23	FY24	FY25	Total
SPLOST Vehicles (PD-20)	320027	18,000	18,500	19,500	-	-	\$56,000
Police Capital Projects (PD-21)	320029	42,000	50,000	90,000	-	-	\$182,000
		60,000	68,500	109,500	-	-	\$238,000
PARKING FACILITIES		FY21	FY22	FY23	FY24	FY25	Total
Downtown Parking (CA-24)	320019	750	750	775	825	850	\$3,950
Downtown Parking Facility (CA-25)	320035	8,750	15,500	17,500	17,500	17,500	\$76,750
		9,500	16,250	18,275	18,325	18,350	\$80,700
TOTAL PROJECTED OPERATING IMPACTS OF CAPITAL PROJECTS		\$125,600	\$146,800	\$191,095	\$174,370	\$185,055	\$822,920



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.

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ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
FUND 208 - SIDEWALK FUND					
	EXPENSE				
	Department 4224 - Sidewalks & Crosswalks				
	Property				
208-4224-541400	Infrastructure	\$-	\$-	\$12,300	\$2,990
	Property Totals	-	-	12,300	2,990
	Department 4224 - Sidewalks & Crosswalks Totals	-	-	12,300	2,990
	EXPENSE TOTALS	-	-	12,300	2,990
	REVENUE TOTALS	-	-	-	-
	EXPENSE TOTALS	-	-	12,300	2,990
FUND 208 - SIDEWALK FUND TOTALS		\$-	\$-	\$(12,300)	\$(2,990)



ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
FUND 209 - PUBLIC ART					
	REVENUE				
	Contributions & Donations from Private Sources				
209-371005	Donations	\$25,617	\$7,000	\$5,000	\$10,000
	REVENUE TOTALS	25,617	7,000	5,000	10,000
	EXPENSE				
	Department 6170 - Spectator Recreation				
209-6170-521300	Technical Services	665	2,000	1,000	500
209-6170-522210	General Repairs	-	-	2,500	2,000
209-6170-522320	Equipment Rental	1. St. 1.	1995 Ja-	250	500
209-6170-523301	Advertising/Promotions	-	2,093	1,000	250
209-6170-531104	Supplies	-	-	1,000	1,000
209-6170-541200	Site Improvements	6,761	32,755	10,000	15,000
	Department 6170 - Spectator Recreation Totals	7,426	36,848	15,750	19,250
	EXPENSE TOTALS	7,426	36,848	15,750	19,250
REVENUE TOTALS		25,617	7,000	5,000	10,000

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EXPENSE TOTALS FUND 209 - PUBLIC ART TOTALS



7,426

\$18,191

36,848

\$(29,848)

15,750

\$(10,750)

19,250

\$(9,250)

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ACCOUNT		Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
FUND 210 - POLICE FEDERAL DRUG FUN	ID					
		REVENUE				
210-351360		Sale of Confiscated Property	\$-	\$-	\$-	\$5,000
		REVENUE TOTALS	-	-	-	5,000
		EXPENSE				
	Departmer	t 3210 - Police Administration				
210-3210-531603		Police Equipment	-	-	148,126	93,866
	Department 3210) - Police Administration Totals	-	-	148,126	93,866
		EXPENSE TOTALS	-	-	148,126	93,866
		REVENUE TOTALS	-	-		5,000
		EXPENSE TOTALS	-	-	148,126	93,866
FUND 210 - POLICE FEDERAL DRUG FUN	ID TOTALS		\$-	\$-	\$(148,126)	\$(88,866)
FUND 211 - POLICE STATE DRUG FUND						
		REVENUE				
211-351360		Sale of Confiscated Property	\$831	\$13,104	\$15,000	\$15,000
		REVENUE TOTALS	831	13,104	15,000	15,000
		EXPENSE				
	Departmer	t 3210 - Police Administration				
211-3210-531603		Police Equipment	22,336	34,160	47,050	17,883
211-3210-571000	Int	ergovernmental Expenditures	955	430	4,300	2,800
211-3210-611000		T <mark>ransfer to F</mark> und 100	2,405	8,246	7,265	10,090
	Department 3210) - Police Administration Totals	25,695	42,836	58,615	30,773
		EXPENSE TOTALS	25,695	42,836	58,615	30,773
		REVENUE TOTALS	831	13,104	15,000	15,000
		EXPENSE TOTALS	25,695	42,836	58,615	30,773
FUND 211 - POLICE STATE DRUG FUND T	OTALS		\$(24,864)	\$(29,733)	\$(43,615)	\$(15,773)

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ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
FUND 280 - RENTAL MOTOR VEHICLE TAX FUND					
	REVENUE				
280-314400	Excise Tax Rental Motor Veh	\$49,593	\$57,193	\$51,720	\$36,380
	REVENUE TOTALS	49,593	57,193	51,720	36,380
	EXPENSE				
	Department 7550 - Downtown Development				
280-7550-531103	Signs/Banners	-	-	2,270	15,000
Depo	artment 7550 - Downtown Development Totals	-	-	2,270	15,000
	Department 9000 - Other Financing Uses				
280-9000-611042	Transfer to Fund 700 DDA	50,000	-	47,730	50,000
D	epartment 9000 - Other Financing Uses Totals	50,000	-	47,730	50,000
	EXPENSE TOTALS	50,000	-	50,000	65,000
	REVENUE TOTALS	49,593	57,193	51,720	36,380
	EXPENSE TOTALS	50,000	-	50,000	65,000
FUND 280 - RENTAL MOTOR VEHICLE TAX FUND TOT	ALS	\$(407)	\$57,193	\$1,720	\$(28,620)
FUND 281 - POLICE TECHNOLOGY FUND					
	REVENUE				
281-391276	Transfer from Fund 745	\$93,497	\$141,261	\$126,000	\$105,600
	REVENUE TOTALS	93,497	141,261	126,000	105,600
	EXPENSE	, -		-,	,
	Department 9000 - Other Financing Uses				
281-9000-611000	Transfer to Fund 100	90,000	100,000	130,000	100,000
	epartment 9000 - Other Financing Uses Totals	90,000	100,000	130,000	100,000
	EXPENSE TOTALS	90,000	100,000	130,000	100,000
	REVENUE TOTALS	93,497	141,261	126,000	105,600
	EXPENSE TOTALS	90,000	100,000	130,000	100,000
		,)		,

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ACCOUNT		Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
FUND 581 - COPS FUNDRAISE	R/DONATIONS					
		REVENUE				
	Contributions & D	onations from Private Sources				
581-371005		Donations	\$7,653	\$3,100	\$6,185	\$3,000
	Contributions & Donatic	ons from Private Sources Totals	7,653	3,100	6,185	3,000
		REVENUE TOTALS	7,653	3,100	6,185	3,000
		EXPENSE				
	Departmer	nt 3210 - Police Administration				
		Supplies				
581-3210-531104		Supplies	2,480	2,455	6,685	3,000
581-3210-531603		Police Equipment	-	-	49,900	51,909
		Supplies Totals	2,480	2,455	56,585	54,909
	Department 3210	0 - Police Administration Totals	2,480	2,455	56,585	54,909
	Department 3225	- Youth Investigation & Control				
		Supplies				
581-3225-531104		Supplies	1,001	1,500	3,000	3,000
		Supplies Totals	1,001	1,500	3,000	3,000
	Department 3225 -	- Youth Investigation & Control Totals	1,001	1,500	3,000	3,000
		EXPENSE TOTALS	3,481	3,955	59,585	57,909
		REVENUE TOTALS	7,653	3,100	6,185	3,000
		EXPENSE TOTALS	3,481	3,955	59,585	57,909
FUND 581 - COPS FUNDRAISE	R/DONATIONS TOTALS		\$4,173	\$(855)	\$(53,400)	\$(54,909)

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Enterprise Funds

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. In 2011, the City established a comprehensive Stormwater Management Program to ensure the future usefulness and operational function of the existing stormwater management systems and facilities while providing for additions and improvements to the system. The Stormwater Utility user fee has been established to provide an adequate and stable funding source for implementation of the City's Comprehensive Stormwater Management Program and drainage-related capital improvement needs. On August 12, 2019, City Council approved a change to the stormwater utility fee rates. The stormwater utility rate has changed to an annual rate of \$62/ERU with the Equivalent Residential Unit (ERU) changing to 2,997 ft².

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ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
FUND 506 - STORMWATER UTILITY					
	REVENUE				
	Penalties & Interest on Delinquent taxes				
506-319100	Interest on Delinquent Taxes/Fees	\$3,097	\$1,749	\$1,900	\$1,800
506-319101	Tax/Fee Penalty	6,996	1,323	950	6,500
	Penalties & Interest on Delinquent taxes Totals	10,093	3,072	2,850	8,300
	Utilities/Enterprise				
506-344266	Stormwater Utility Charges 2016	(21,423)	-	-	-
506-344267	Stormwater Utility Charges 2017	891,557	(79)	-	-
506-344268	Stormwater Utility Charges 2018	-	872,796	-	-
506-344269	Stormwater Utility Charges 2019	-	-	1,090,000	-
506-344270	Stormwater Utility Charges 2020	-	-	-	1,169,345
	Utilities/Enterprise Totals	870,134	872,717	1,090,000	1,169,345
	Other				
506-389065	401A Employee Forfeitures	258	-	-	-
	Other Totals	258	-		-
	Proceeds of General Fixed Asset Disposals				
506-392200	Sale of Property/ Capital Assets	5,986	-	· · ·	-
	Proceeds of General Fixed Asset Disposals Totals	5,986	-	-	-
	REVENUE TOTALS	886,471	875,789	1,092,850	1,177,645

Enterprise Funds 205

Enterprise Funds

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ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
	EXPENSE				
	Department 4320 - Stormwater Collection & Disposal				
	Salaries & Wages				
506-4320-511000	Salaries & Wages	114,841	145,989	187,801	198,583
506-4320-511101	Part Time Salaries & Wages	-	-	4,690	-
506-4320-511300	Overtime	1,047	1,030	3,674	3,685
	Salaries & Wages Totals	115,888	147,019	196,164	202,268
	Employee Benefits				
506-4320-512100	Group Insurance	26,551	35,955	62,405	69,838
506-4320-512200	FICA Tax	8,582	10,822	15,006	15,473
506-4320-512400	Retirement Contrib/Pension	4,824	4,076	18,536	19,132
	Employee Benefits Totals	39,957	50,854	95,947	104,444
	Purchased Professional & Technical Services				
506-4320-521200	Professional Services	228,549	153,434	190,539	167,440
506-4320-521300	Technical Services	10,927	27,214	72,650	36,000
	Purchased Professional & Technical Services Totals	239,476	180,648	263,189	203,440
	Purchased Property Services				
506-4320-522202	Vehicle Repairs/Maintenance	-	237	1,000	1,000
506-4320-522209	Repairs & Maint - Drainage	650,791	691,677	705,281	650,000
506-4320-522321	Linen/Uniform Rental Service	178	114	1,625	-
	Purchased Property Services Totals	650,969	692,029	707,906	651,000
	Other Purchased Services				
506-4320-523203	Cell Phones	960	960	1,030	540
506-4320-52 <mark>3700</mark>	Certification/ Educ/Training	2,515	4,398	5,000	5,250
	Other Purchased Services Totals	3,475	5,358	6,030	5,790

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Enterprise Funds

ACCOUNT		Descrip Supp	ption	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
506-4320-531100		Office Supp	plies	1,124	1,598	2,000	1,500
506-4320-531104		Supp	plies	9,379	3,944	8,510	10,000
506-4320-531270		Fuel &	& Oil	1,182	1,558	2,496	2,496
506-4320-531706		Unifc	orms	-	-	-	2,400
		Supplies To	otals	11,684	7,101	13,006	16,396
		Prop	perty				
506-4320-541200		Site Improvem	ents	-	-	-	83,000
		Property To	otals	-	-		83,000
		Machinery & Equipn	nent				
506-4320-542200		Veh	icles	21	-	-	500
506-4320-542400		Compu	uters	-	-	920	1,200
		Machinery & Equipment To	otals	21		920	1,700
		Self Funded Insurc	ance				
506-4320-552513		Claims - Stormw	vater	-	-	5,000	5,000
		Self Funded Insurance To	otals	-	-	5,000	5,000
		Bad D	ebts				
506-4320-574000		Bad D	ebts	-	-	7,240	7,240
		Bad Debts To	otals	-		7,240	7,240
	Department 4320 -	Stormwater Collection & Disposal To	otals	1,061,470	1,083,008	1,295,402	1,280,277
		EXPENSE TOT	TALS	1,061,470	1,0 <mark>83,008</mark>	1,295,402	1,280,277
		REVENUE TOT	TALS	886,471	875,789	1,092,850	1,177,645
		EXPENSE TOT	TALS	1,061,470	1,083,008	1,295,402	1,280,277
FUND 506 - STORMWATER U	TILITY TOTALS			\$(174,999)	\$(207,219)	\$(202,552)	\$(102,632)

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Enterprise Funds 207

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 employee 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.

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ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
FUND 600 - WORKER'S COMPENSATION					
	REVENUE				
	Interest Revenue				
600-361001	Investment Income	\$4,270	\$5,077	\$5,160	\$4,680
	Interest Revenue Totals	4,270	5,077	5,160	4,680
	Interfund Transfers				
600-391210	Transfer From Fund 100	250,000	250,000	250,000	200,000
	Interfund Transfers Totals	250,000	250,000	250,000	200,000
	REVENUE TOTALS	254,270	255,077	255,160	204,680
	EXPENSE				
	Department 1555 - Risk Management				
	Other Purchased Services				
600-1555-523102	Insurance Workers Comp	44,816	44,091	49,500	48,259
	Other Purchased Services Totals	44,816	44,091	49,500	48,259
	Self Funded Insurance				
600-1555-552100	Annual Assessments	22,198	11,567	6,600	2,101
600-1555-552200	Claims	(59,229)	3,616	9,000	18,000
600-1555-552500	Claims - City Manager	-	-	1,000	1,000
600-1555-552501	Claims - City Clerk	-	508	-	1,000
600-1555-552502	Claims - Business Office	-	4,841	2,220	1,000

Internal Service Funds 208

Internal Service Funds

ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
600-1555-552503	Claims - Marketing & Public Rel	-	-	2,000	2,000
600-1555-552504	Claims - Planning & Development	-	-	1,500	1,500
600-1555-552505	Claims - Parks & Recreation	6,454	70	14,780	15,000
600-1555-552506	Claims - Public Works	5,087	2,926	20,000	20,000
600-1555-552507	Claims - Police Administration	-	-	1,000	1,000
600-1555-552508	Claims - CID	-	-	1,000	1,000
600-1555-552509	Claims - Dispatch	-		1,000	1,000
600-1555-552510	Claims - Police Support Services	1,077	198	1,000	1,000
600-1555-552511	Claims - Court	-	-	2,000	2,000
600-1555-552512	Claims - Police Uniform	68,001	47,824	110,000	110,000
	Self Funded Insurance Totals	43,588	71,551	173,100	177,601
	Department 1555 - Risk Management Totals	88,404	115,642	222,600	225,860
	EXPENSE TOTALS	88,404	115,642	222,600	225,860
	REVENUE TOTALS	254,2 <mark>70</mark>	255,077	255,160	204,680
	EXPENSE TOTALS	88,404	115,642	222,600	225,860
FUND 600 - WORKER'S COMPENSATION TOTA	ALS	\$165,866	\$139,435	\$32,560	\$(21,180)

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Internal Service Funds 209

Internal Service Funds

ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
FUND 601 - HEALTH REIMBURSEMENT ACCOUNT					
	REVENUE				
	Other				
601-389000	Miscellaneous Revenue	\$-	\$4,136	\$-	\$-
	Other Totals	-	4,136	-	-
	Interfund Transfers				
601-391210	Transfer From Fund 100	35,000	-	6,000	6,000
	Interfund Transfers Totals	35,000	-	6,000	6,000
	REVENUE TOTALS	35,000	4,136	6,000	6,000
	EXPENSE				
	Department 1555 - Risk Management				
	Employee Benefits				
601-1555-512901	Health & Wellness	754	5,234	9,000	16,000
	Employee Benefits Totals	754	5,234	9,000	16,000
	Self Funded Insurance				
601-1555-552101	Administrative Fees	303	318	-	-
601-1555-552501	Claims - City Clerk	659	-	-	-
601-1555-552502	Claims - Business Office	7,740	-	-	-
601-1555-552503	Claims - Marketing & Public Rel	2,925	-	-	-
601-1555-552504	Claims - Planning & Development	3,006	-	-	-
601-1555-552505	Claims - Parks & Recreation	6,022	-	-	-
601-1555-552506	Claims - Public Works	3,176	-	-	-
601-1555-552507	Claims - Police Administration	1,470	-	-	-
601-1555-552508	Claims - CID	3,861	-	-	-
601-1555-552509	Claims - Dispatch	6,723	-	-	-
601-1555-552510	Claims - Police Support Services	7,142	-	_	-

ANNUAL **Duluth** 2021 BUD Beseorgia

ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
601-1555-552511	Claims - Court	3,575	-	-	-
601-1555-552512	Claims - Police Uniform	15,219	-	-	-
Self	Funded Insurance Totals	61,820	318	-	-
Department 1555 -	Risk Management Totals	62,573	5,552	9,000	16,000
	EXPENSE TOTALS	62,573	5,552	9,000	16,000
	REVENUE TOTALS	35,000	4,136	6,000	6,000
	EXPENSE TOTALS	62,573	5,552	9,000	16,000
FUND 601 - HEALTH REIMBURSEMENT ACCOUNT TOTALS		\$(27,573)	\$(1,416)	\$(3,000)	\$(10,000)

ANNUAL Duluth 2021 BUDDerseorgia 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.

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ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
FUND 745 - MUNICIPAL COURT FUND					
	REVENUE				
	Fines & Forfeitures				
745-351170	Court Fines	\$2,533,221	\$3,701,816	\$3,800,024	\$2,895,020
745-351200	Bonds & Forfeitures	240,876	306,639	317,360	262,550
	Fines & Forfeitures Totals	2,774,096	4,008,455	4,117,384	3,157,570
	REVENUE TOTALS	2,774,096	4,008,455	4,117,384	3,157,570
	EXPENSE				
	Department 2000 - Municipal Court				
	Other Purchased Services				
745-2000-523801	Software Licenses	24,041	42,669	36,000	28,800
	Other Purchased Services Totals	24,041	42,669	36,000	28,800
	Payments to Other Agencies				
745-2000-572001	Peace Officers A & B	73,745	111,698	109,000	95,250
745-2000-572002	Peace Officer Training	127,838	191,565	190,000	156,000
745-2000-572003	Local Victim Assistance	65,092	96,361	94,000	83,850
745-2000-572004	Georgia Crime Victims	695	864	1,980	1,980
745-2000-572005	Brain & Spinal Injury	5,065	5,635	6,880	5,730
745-2000-572006	Crime Lab Fee	1,097	1,598	3,100	3,100
745-2000-572007	Jail Construction	130,290	193,578	190,000	174,000
745-2000-572008	County Drug Abuse	11,487	14,505	13,000	10,560
745-2000-572009	IDF	133,924	199,182	197,000	174,000

Trust & Agency Funds 212

Trust & Asency Funds

ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
745-2000-572010	Drivers Education Fund	18,852	27,978	28,000	23,700
	Payments to Other Agencies Totals	568,085	842,964	832,960	728,170
	Payments to Others				
745-2000-573001	Cash Bond Refund	135,513	158,252	180,000	156,000
	Payments to Others Totals	135,513	158,252	180,000	156,000
	Operating Transfers Out				
745-2000-611000	Transfer to Fund 100	1,952,961	2,823,310	2,942,424	2,139,000
745-2000-611013	Transfer to 281 Police Tech Fund	93,497	141,261	126,000	105,600
	Operating Transfers Out Totals	2,046,458	2,964,571	3,068,424	2,244,600
	Department 2000 - Municipal Court Totals	2,774,096	4,008,455	4,117,384	3,157,570
	EXPENSE TOTALS	2,774,096	4,008,455	4,117,384	3,157,570
and the second second second	REVENUE TOTALS	2,774,096	4,008,455	4,117,384	3,157,570
•	EXPENSE TOTALS	2,774,096	4,008,455	4,117,384	3,157,570
FUND 745 - MUNICIPAL COURT FUND TOTALS		\$-	\$-	\$-	\$-
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ANNUAL **Duluth** 2021 BUDDe seorgia

Trust & Agency Funds 213

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.

ANNUAL **Duluth** 2021 BUDDe georgia

ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
FUND 700 - DOWNTOWN DEVEL	OPMENT AUTHORITY				
	REVENUE				
	Interest Revenue				
700-361000	Interest Income - Checking	\$2,941	\$2,492	\$2,484	\$1,920
700-361001	Investment Income	598	-	12	4,800
700-361003	Interest - Dreamland	59,661	32,534	33,687	31,308
700-361004	Interest - Fabric	111,190	215,779	208,304	-
700-361005	Interest Good Word	-	-	-	81,729
	Interest Revenue Totals	174,389	250,806	244,487	119,757
	Contributions & Donations from Private Sources				
700-372000	Contribution from Local Government	217,341	-	-	-
	Contributions & Donations from Private Sources Totals	217,341	-	-	-
	Other				
700-389000	Miscellaneous Revenue	98,978	106,400	-	-
	Other Totals	98,978	106,400	-	-
	Interfund Transfers				
700-391210	Transfer From Fund 100	667,889	666,826	830,653	667,193
700-391278	Transfer from Fund 280	50,000	-	50,000	50,000
	Interfund Transfers Totals	717,889	666,826	880,653	717,193
	REVENUE TOTALS	1,208,597	1,024,032	1,125,140	836,950

Component Units

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ACCOUNT	Description EXPENSE	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
	Department 7550 - Downtown Development				
	Purchased Professional & Technical Services				
700-7550-521200	Professional Services	28,703	7,051	69,921	20,000
	Purchased Professional & Technical Services Totals	28,703	7,051	69,921	20,000
	Purchased Property Services				
700-7550-522310	Rental of Land & Buildings	10			-
	Purchased Property Services Totals	10	-	-	-
	Other Purchased Services				
700-7550-523301	Advertising/Promotions	-	2,148	-	-
700-7550-523602	Bank/Credit Card Fees	973	275	730	200
700-7550-523700	Certification/Educ/Training	-	165	-	-
700-7550-523850	Contract Labor	210,000	164,333	229,500	215,000
	Other Purchased Services Totals	210,973	166,921	230,230	215,200
	Property				
700-7550-541200	Site Improvements	65,823	-	-	-
	Property Totals	65,823	-	-	-
	Loss on Disposition of Fixed Assets				
700-7550-575000	Loss on Disposal - Fixed Assets	(32,659)	-	-	-
	Loss on Disposition of Fixed Assets Totals	(32,659)	-	-	-
	Interest				
700-7550-582100	Bond Interest	548,923	523,771	502,994	-
	Interest Totals	548,9 <mark>2</mark> 3	523,771	502,994	-
	Department 7550 - Downtown Development Totals	821,773	697,742	803,144	235,200

Component Units

ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
Depo	artment 7553 - Downtown Facade Imp				
700-7553-541200	Property Site Improvements	1,624	1,431	10,000	15,000
100 7333 341200	Property Totals	1,624	1,431	10,000	15,000
Departmen	t 7553 - Downtown Facade Imp Totals	1,624	1,431	10,000	15,000
	Department 7564 - Parking	1,021	1, 101	10,000	10,000
	Purchased Property Services				
700-7553-522130	Bldg. Maintenance/Cleaning	-	-	-	12,000
	Purchased Property Services Totals	-	-	-	12,000
	Other Purchased Services				,
700-7553-523100	Property Liability Insurance	-	-	-	11,500
	Other Purchased Services Totals	-	-	-	11,500
	Supplies				
700-7553-531210	Water/Sewer	-	-	-	600
700-7553-531230	Electric		-		6,300
	Supplies Totals	-	-	-	6,900
actives a strategic	Department 7564 - Parking Totals	- 1		1010	30,400
	EXPENSE TOTALS	823,396	699,173	813,144	280,600
	REVENUE TOTALS	1,208,597	1,024,032	1,125,140	836,950
	EXPENSE TOTALS	823 <mark>,396</mark>	699,173	813,144	280,600
FUND 700 - DOWNTOWN DEVELOPMENT AUTHORIT	Y TOTALS	\$385,201	\$324,859	\$311,996	\$556,350
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ANNUAL **Duluth** 2021 BUDDe seorgia

Component Units 216

ACCOUNT	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Amended Budget	FY 2021 Adopted Budget
FUND 770 - URBAN REDEVELOPMENT					
	REVENUE				
	Interfund Transfers				
770-391210	Transfer From Fund 100	\$1,024,873	\$1,029,884	\$1,029,122	\$1,027,654
	Interfund Transfers Totals	1,024,873	1,029,884	1,029,122	1,027,654
	REVENUE TOTALS	1,024,873	1,029,884	1,029,122	1,027,654
	EXPENSE				
	Interest				
770-582300	Interest Expense	179,202	155,631	133,014	107,917
	Interest Totals	179,202	155,631	133,014	107,917
	EXPENSE TOTALS	179,202	155,631	133,014	107,917
	REVENUE TOTALS	1,024,873	1,029,884	1,029,122	1,027,654
	EXPENSE TOTALS	179,202	155,631	133,014	107,917
FUND 770 - URBAN REDEVELOPMENT TOTALS		\$845,671	\$874,253	\$896,108	\$919,737

ANNUAL **Duluth** 2021 BUDDe seorgia



Component Units 217

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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.

Project Review Process

The Mayor and Council review the capital improvement projects (CIP's) several times during the year. At least twice a year, a comprehensive review is done during a Council Work Session. At these sessions, staff will give an update on the status of all ongoing capital projects, including progress made since the last update, any current or ongoing legal issues, environmental or compliance issues, availability of and award of grants by other governments, and the current and future project funding status. Aside from these updates, individual projects are often reviewed with Council at milestone events, such as changes in design or completion of the design, land acquisition, contracts are awarded for project construction or changes in the anticipated project timeline or cost.

A major factor in all of the City's capital projects is funding. Funds 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. The following criteria are used by the Mayor and Council and City staff to determine which capital projects received funding and appear in the list of future and upcoming capital projects.

- Most directly benefit the community,
- Conformity to City plans and goals,
- Improve public safety and health,
- Recreation/cultural/aesthetic value
- Operational budget impact,
- Available funding sources.



Budget

The capital improvement budget is the City's 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. A project-length budget means 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, benefit to 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 2021 budget, Transportation capital projects account over \$40 million of the total \$67 million CIP budget.



Public Safety 9.9%

Recreation Facilities 18.8%

TRANSPORTATION

PUBLIC SAFETY

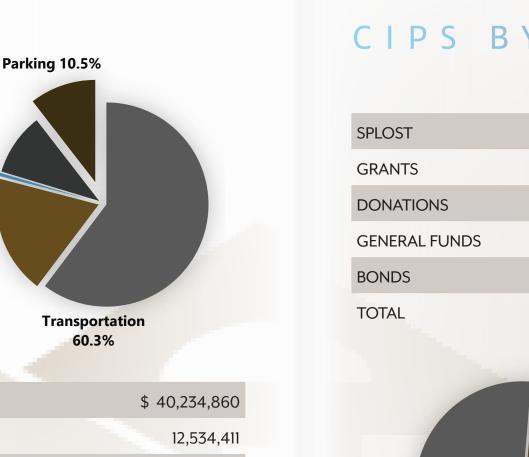
SEWER

PARKING

TOTAL

RECREATION FACILITIES

Sewer 0.6%



398,013

6,576,693

7,001,982

\$ 66,745,959

CIPS BY FUNDING

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SPLOST	\$47,943,503
GRANTS	11,538,374
DONATIONS	322,280
GENERAL FUNDS	3,281,802
BONDS	3,660,000
TOTAL	\$65,698,106
	Grants 17.3% Donations 0.5% General Funds 4.9% Bonds 5.5% SPLOST 71.8%

CIPS BY CATAGORY

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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 longrange strategic plan, goals, and objectives.

The City's 2021-2025 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.

FY 2020 Major Accomplishments

- Completed installation of a traffic signal at George Rogers Avenue and Abbotts Bridge Road
- Completed installation of traffic signal at Rogers Bridge Road and Main Street
- Completed Pleasant Hill & Buford Highway Interchange improvements
- Completed Abbotts Bridge Road east sidewalk improvements
- Completed the design phase for a restroom/storage facility at Rogers Bridge Park.
- Replaced three foot bridge and install soil erosion measurers along the Bunten Road Park walking trail
- Completed Willbrooke Trail pocket park/pedestrian access to downtown
- Completed over \$1.4 million of street resurfacing on various streets
- Construction is underway on downtown hotel with shared public/private parking deck. City anticipated the first level of public parking will be available for use in October of 2020.
- Completed design phase of restroom/storage facility at Roger Bridge Park
- Entered into purchase option agreement with cabinet warehouse owner to purchase his land and business for Davenport Road Extension

Completed design phase and secured additional governmental partners funding construction of Rogers Bridge Park pedestrian bridge

FY 2021 Goals

- Award contract for construction of Rogers Bridge Park pedestrian bridge
- Award contract for construction of Rogers Bridge Park bathroom/storage facility
- Secure bond financing for Davenport Road and Downtown Railroad Quite Crossings through the pledging of future TAD (Tax Allocation District) increment revenues

ANNUAL Duluth

- Continue expansion of police security camera system through out the Downtown area
- Complete the design phase for a restroom/storage facility at Rogers Bridge Park
- Issue certificate of occupancy for first level of downtown hotel shared public/private parking deck
- Work to secure additional funding for the Downtown Train Viewing Platform and complete design phase
- Complete the design phase and begin right of way acquisition for Main Street Multi-Use Trail
- Complete the design phase and award construction contract for Pine Needle Drive intersection improvements

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.

5-Year Plan

Summary of Projects

Transportation	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Transportation and Infrastructure Improv. (ST-32)	\$9,048,949	\$1,616,041	\$1,972,910	\$1,992,067	\$2,012,564	\$747,030	\$17,389,560
SR 120 Realignment (CD-46)	3,466,705	35,847	-	-	-	-	3,502,552
Davenport Road improvements (CD-55)	2,296,518	206,604	133,922	2,944,805	900,441	-	6,482,290
Pleasant Hill/Buford Highway Intersection (CD-65)	1,138,906	-	-	-	-	-	1,138,906
Abbotts Bridge Road Improvements (CD-66)							
Phase I	1,453,200	1,290,485	-	-	-	-	2,743,685
Total	1,453,200	1,290,485	-	-	-	-	2,743,685
Western Gwinnett Bikeway Phase III (CD-67)	31,831	53,943	53,943	-	-	-	139,718
Downtown Detention Facility (CD-68)	1,959,404	99,548	-	-	-	-	2,058,952
Main Street Multi-Use Trail (CD-71)	309,330	496,506	1,885,000	665,000	-	-	3,355,836
Rogers Bridge - Main St Intersection Improv (CD-72)	297,253	83,247	-	-	· ·	-	380,500
Pine Needle Drive Improvements (CD-73)	116,901	84,100	685,000	54,500	-	-	940,501
Bunten Road Sidewalks (CD-74)	36,891	129,632	100,000	400,000	500,000	-	1,166,523
Willbrooke Trail (CD-75)	685,841	-	-	-	-	-	685,841
Library Streetscaping (TAD-01)	22,263	227,737	-	-	-	-	250,000
Transportation Total	\$20,863,989	\$4,323,690	\$4,830,776	\$6,056,372	\$3,413,005	\$747,030	\$40,234,861
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Recreation Facilities	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Rogers Bridge Park (PK-33)							
Completed	1,001,818	-	-	-	_	-	1,001,818
Restroom Facility	104,610	11,902	92,897	185,794	92,897	-	488,100
Rogers Bridge Rehabilitation	967,676	2,537,244	4,313,482	425,000	-	-	8,243,402
TOTAL	2,074,104	2,549,146	4,406,379	610,794	92,897	-	9,733,320
Bunten Road Facility (PK-35)	435,276	-	-	-	-	-	435,276
Park Improvements (PK-36)	2,039,233	29,303	-	-	-	-	2,068,535
Train Viewing Platform (CD-76)	17,149	20,131	120,000	140,000	-	-	297,280
Recreation Facilities Total	4,565,761	2,598,580	4,526,379	750,794	92,897	-	12,534,411
Public Safety	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST Vehicles (PD-20)	3,308,484	755,431	565,000	598,000	-	-	5,226,915
Police Capital Projects (PD-21)	840,712	259,066	125,000	125,000	· ·	-	1,349,778
Public Safety Total	4,149,196	1,014,497	690,000	723,000	-	-	6,576,693
Sewer	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Water/Sewer Improvements on Buford Hwy (CD-62)	12,020	115,798	96,498	173,697	-	-	398,013
Sewer Total	12,020	115,798	96,498	173,697	-	-	398,013
Parking Facilities	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Downtown Parking (CA-24)							
Completed	2,259,733	-	-	-	-	-	2,259,733
Downtown Parking - Signage	44,538	-	-	-	-	_	44,538
TOTAL	2,304,271	-	-	-	-	-	2,304,271
Downtown Parking Facility (CA-25)	45,632	2,327,079	2,325,000	-	-	-	4,697,711
Parking Facilities Total	2,349,904	2,327,079	2,325,000	-	-	-	7,001,982

ANNUAL Deluth fy 2021 BUDGElseorgia

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

Project Category: Transportation

Project Description:

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).



Project Length: Recurring Operating Budget Impact:

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	FY21	FY22	FY23	FY24	FY25	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	2,630,183	1,360,283	1,699,250	1,699,250	1,699,250	411,784	9,500,000
SPLOST 2023	-	-	-	-	-		-
Grants (LMIG)	1,365,958	255,757	273,660	292,817	313,314	335,246	2,836,752
Gwinnett County BOE Donation	25,000	-	-	-	-	-	25,000
Total	9,048,949	1,616,041	1,972,910	1,992,067	2,012,564	747,030	17,389,560
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	51,365	16,160	118,375	139,445	161,005	67,233	553,582
Infrastructure	8,997,584	1,599,880	1,854,536	1,852,622	1,851,559	679,797	16,835,978
Total	\$ 9,048,949	\$ 1,616,041	\$ 1,972,910	\$ 1,992,067	\$ 2,012,564	\$ 747,030	\$ 17,389,560

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

Project Category: Transportation

Project Description:

Prior year expenditures for 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 at Buford Highway, curb and gutter, drainage improvements, sidewalks and landscaping. The current budget for this capital project includes a traffic signal at the intersection of Abbotts Bridge Road and the newly constructed George Rogers Avenue.



Project Length: 2003 - 2020 Operating Budget Impact:

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

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Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2001	\$68,249						\$68,249
SPLOST SR120	1,804,424						1,804,424
SPLOST 2014	1,139,004	-	-	-			1,139,004
SPLOST 2017	66,127	10,480	-				76,606
SPLOST Gwinnett County	293,368	25,367	-				318,735
Grants (Federal LCI)	95,533	-	-				95,533
Total	3,466,705	35,847	-	-	-	-	3,502,551
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Land							-
Professional Services	500,416	5,753	-				506,169
Infrastructure	2,966,289	30,094	-				2,996,383
Total	3,466,705	35,847	-	-	-	-	3,502,552
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		\$1,000	1,000	1,000	1,000	1,000	5,000
Other Operating Costs		\$150	150	150	150	150	750
Total		\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$5,750

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

Project Category: Transportation

Project Description:

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 currently under construction. 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.



Project Length: 2004 - 2024 Operating Budget Impact:

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

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2001	\$82,563	\$-	\$-	\$-	\$-	\$-	\$82,563
SPLOST 2005	71,677	-	-	-	-	-	71,677
SPLOST 2009	1,100,200	-	-	-	-	-	1,100,200
SPLOST 2014	214,954	100,441	133,922	334,805	100,441	-	884,564
SPLOST 2017	33,944	6,163	-	-	-	-	40,106
Grants (Federal LCI)	42,258	-	-	-	-	-	42,258
General Fund	750,922	100,000	-	-	-	-	850,922
Bond Funds	-	-	-	2,610,000	800,000	-	3,410,000
Total	2,296,518	206,604	133,922	2,944,805	900,441	-	6,482,290
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Land	1,851,122	100,000	-	1,410,000	-	-	3,361,122
Professional Services	445,396	106,604	133,922	334,805	100,441	-	1,121,168
Infrastructure	-	-	-	1,200,000	800,000	-	2,000,000
Total	2,296,518	206,604	133,922	2,944,805	900,441	-	6,482,290
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		-	-	-	-	500	500
Other Operating Costs		_	-	-		750	750
Total		\$O	\$0	\$O	\$O	\$1,250	\$1,250

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

Project Category: Transportation

Project Description:

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 will announce to motorists they have arrived in Duluth. The project scope will be coordinated with the State Transportation Improvement Program (TIP) and developed in accordance with the Georgia Department of Transportation (GDOT) Plan Development Process (PDP).



Completed

Project Length: 2014 - 2020 Operating Budget Impact:

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

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Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2014	\$142,279	\$-	\$-	\$-	\$-	\$-	\$142,279
SPLOST 2017	\$36,626	\$-	\$-	\$-	\$-	\$-	\$36,626
Grants (State Billboard - GDOT)	960,000	-	-	-	-	-	960,000
Total	1,138,906	-	-	-	-	-	1,138,906
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	339,398	-	-	-	-	-	339,398
Infrastructure	799,508	-	-	-	-	-	799,508
Total	1,138,906	-	-	-	-	-	1,138,906
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel							-
Other Operating Costs		15,000	15,000	17,000	19,000	20,500	86,500
Total		\$15,000	\$15,000	\$17,000	\$19,000	\$20,500	\$86,500

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

Project Category: Transportation

Project Description:

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.



Project Length: 2015 - 2024 Operating Budget Impact:

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

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2014	\$236,740	\$-	\$-	\$-	\$-	\$-	\$236,740
SPLOST 2017	39,580	47,770	-	-	-	-	87,350
SPLOST Gwinnett County	1,176,880	1,242,715	-	-	-	-	2,419,595
Total	1,453,200	1,290,485	-	-	-	-	2,743,685
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Phase I	1,453,200	1,290,485	-	-	-	-	2,743,685
Phase II		-	-	-	-	-	-
Total	1,453,200	1,290,485	-	-	-	-	2,743,685
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		500	750	750	750	750	3,500
Other Operating Costs		100	150	150	175	175	750
Total		\$600	\$900	\$900	\$925	\$925	\$4,250

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

Project Category: Transportation

Project Description:

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 currently in the final stages of completion.



Project Length: 2015 - 2020 Operating Budget Impact:

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

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Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2014	\$236,740	\$-	\$-	\$-	\$-	\$-	\$236,740
SPLOST 2017	39,580	47,770	-	-	-	-	87,350
SPLOST Gwinnett County	1,176,880	1,242,715	-	-	-	-	2,419,595
Total	1,453,200	1,290,485	-	-	-	-	2,743,685
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Land							-
Professional Services	296,615	215,000	-	-	-	-	511,615
Infrastructure	1,156,585	1,075,485	-	-	-	-	2,232,070
Total	1,453,200	1,290,485	-	-	-	-	2,743,685
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		500	750	750	750	750	3,500
Other Operating Costs		100	150	150	175	175	750
Total		\$600	\$900	\$900	\$925	\$925	\$4,250

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

Project Category: Transportation

Project Description:

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.



Project Length: 2015 - 2021 Operating Budget Impact:

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

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2014	\$29,034	\$53,943	\$53,943	\$-	\$-	\$-	\$136,920
SPLOST 2017	2,798	-	-	-	-	-	\$2,798
Total	31,831	53,943	53,943	1111	<u> </u>	hille	139,718
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	2,798	-	-	-	-	-	2,798
Infrastructure	29,034	53,943	53,943		1.428		136,920
Total	31,831	53,943	53,943	-	-	-	139,718
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Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel	and the second second	A. 67.74	-	750	750	750	2,250
Other Operating Costs		-	-	250	250	250	750
Total		\$-	\$-	\$1,000	\$1,000	\$1,000	\$3,000
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Project Name (Number): CD-68 Downtown Detention Facility (350005)

Project Category: Transportation

Project Description:

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 is 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.



Project Length: 2015 - 2019 Operating Budget Impact:

Completed

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

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
General Funds	\$1,959,404	\$99,548	\$-	\$-	\$-	\$-	\$2,058,952
SPLOST 2017			-	-	-	-	-
Total	1,959,404	99,548	-	-	-	-	2,058,952
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Land	1,402,859	47,142	-	-	-	-	1,450,001
Professional Services	56,545	5,265	-	-	-	-	61,810
Infrastructure	500,000	47,141	1.10				547,141
Total	1,959,404	99,548	-	-	-	-	2,058,952
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Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		-	500	500	500	500	2,000
Other Operating Costs		-	3,500	3,500	3,500	3,500	14,000
Total		\$-	\$4,000	\$4,000	\$4,000	\$4,000	\$16,000
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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 - 2023 Operating Budget Impact:

Additional utilities and maintenance cast for Dog Park and Canoe Launch included in budget. Additional utilities and supplies for restroom will be required. Minimal cost if lighting is add to bridge rehabilitation.

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Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2005	\$77,532	\$-	\$-	\$-	\$-	\$-	\$77,532
SPLOST 2009	993,482	4,285	92,897	185,794	92,897	-	1,369,356
SPLOST 2014	284,568	\$249,552	\$55,000	-	-	-	589,120
SPLOST 2017	15,000	-	78,482	-	-	-	93,482
Federal Grant - TIP	553,375	1,627,456	3,100,000	400,000	-	-	5,680,831
State Grant	-	407,000	330,000	-	-	-	737,000
Local Government Grants	150,147	260,853	750,000	25,000	-	-	1,186,000
Total	2,074,104	2,549,146	4,406,379	610,794	92,897	-	9,733,320
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Completed Projects	1,001,818	-	-	-	-	-	1,001,818
Restroom Facility	104,610	11,902	92,897	185,794	92,897	-	488,100
Rogers Bridge Rehabilitation	967,676	2,537,244	4,313,482	425,000	-	-	8,243,402
Total	2,074,104	2,549,146	4,406,379	610,794	92,897	-	9,733,320
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		7,000	7,000	9,500	73,000	78,500	175,000
Other Operating Costs		20,000	20,000	22,250	36,400	39,600	138,250
Total		\$27,000	\$27,000	\$31,750	\$109,400	\$118,100	\$313,250

Capital Improvements 233

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

Project Category: Recreation Facilities

Project Description:

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



Completed

Project Length: 2010 - 2016 Operating Budget Impact:

Dog park will require staff maintenance of landscaping and park amenities. Minimal cost to operate the canoe ramp.

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2005	\$77,532	\$-	\$-	\$-	\$-	\$-	\$77,532
SPLOST 2009	899,326	- 11	A	-	-	-	899,326
SPLOST 2014	24,961	-	-	-	-	-	24,961
Total	1,001,818	201- 10 10	Villes to - M	- N -	1011 A 10-	100 - No.	1,001,818
							1
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Master Plan	25,931	-	-	-	-	-	25,931
Dog Park	591,557	FIP IL I	12	1. h	A STATE		591,557
Canoe Ramp	384,330	-	-	-	-	-	384,330
Total	1,001,818		A STATE AND	SPU States	Junton -t-	and an entry of the	1,001,818
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		7,000	7,000	7,500	7,500	8,000	37,000
Other Operating Costs	and the second	20,000	20,000	20,750	21,200	21,400	103,350
Total		\$27,000	\$27,000	\$28,250	\$28,700	\$29,400	\$140,350
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Project Name (Number): PK-33 Rogers Bridge Park (320026.6220.0009) - RESTROOM FACILITY

Project Category: Recreation Facilities

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Project Description:

This portion of the capital project is for the construction of a restroom facility at Rogers Bridge Park. This project is currently in the early stages of design. The design of the restroom maybe expended to include storage for equipment and supplies.

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Project Length: 2021 - 2023 Operating Budget Impact:

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

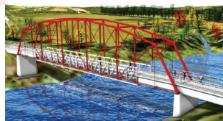
Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2009		\$-	\$92,897	\$185,794	\$92,897	\$-	\$371,588
SPLOST 2014	104,610	11,902	-	-	-	-	116,512
Total	104,610	11,902	92,897	185,794	92,897	-	488,100
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	104,610	11,902	-	-	-	-	116,512
Infrastructure	-	-	92,897	185,794	92,897	-	371,588
Total	104,610	11,902	92,897	185,794	92,897		488,100
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		-	-	-	62,000	67,000	129,000
Other Operating Costs	M. Sandella	24 28	and and the	Contraction of the	13,000	16,000	29,000
Total		\$0	\$0	\$0	\$75,000	\$83,000	\$158,000
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Project Name (Number): PK-33 Rogers Bridge Park (320026.6220.0014) - ROGERS BRIDGE REHABILITATION

Project Category: Recreation Facilities

Project Description:

This project at Rogers Bridge Park will construct a pedestrian freindly bridge for the purpose of providing a public walking trail over the Chattahoochee River joining a park in Duluth with one in Johns Creek. 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



Project Length: 2015 - 2021 Operating Budget Impact:

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> Minimal cost for maintenance and lighting, if added to the project.

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2009	\$94,157	\$4,285	\$-	\$-	\$-	\$-	\$98,442
SPLOST 2014	154,998	237,650	55,000	-	-	-	447,647
SPLOST 2017	15,000	-	78,482	-	-	-	93,482
Federal Grant - TIP	553,375	1,627,456	3,100,000	400,000	-	-	5,680,831
State Grant	-	407,000	330,000	-	-	-	737,000
Local Government Grants	150,147	260,853	750,000	25,000	-	-	1,186,000
Total	967,676	2,537,244	4,313,482	425,000	11 (A. 19)	-	8,243,402
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	967,676	187,244	662,594	40,000	-	-	1,857,514
Infrastructure		2,350,000	3,650,888	385,000		Sec.	6,385,888
Total	967,676	2,537,244	4,313,482	425,000	-	-	8,243,402
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		JACI-		2,000	3,500	3,500	9,000
Other Operating Costs		-	-	1,500	2,200	2,200	5,900
Total	-	\$-	\$-	\$3,500	\$5,700	\$5,700	\$14,900
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Project Name (Number): PK-35 Bunten Road Facility (320028)

Project Category: Recreation Facilities

Project Description:

This project is for the replacement of the HVAC system at the Bunten Road Park Recreation Building. A contract was awarded and the HVAC project is now complete. Remaining funds from the HVAC project are currently being used to enhance security at the building by adding some access controls.



Project Length: 2018 - 2020 Operating Budget Impact:

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

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2014	\$16,880	\$-	\$-	\$-	\$-	\$-	\$16,880
SPLOST 2017	418,396	-	-	-	-	-	418,396
Total	435,276	-	-	-	-	-	435,276
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	29,290	-	-	-	-	-	29,290
Building	405,986	-	-	-	-	-	405,986
Total	435,276	-	-	-	-	-	435,276
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
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)

ANNUAL Delluth fy 2021 BUDGE seorgia

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 completed improvements include the replacement of the Bunten Road park activity building roof, new playground structure, resurfacing of the paved trail, replacement of two retaining walls and parking infrastructure improvements, including stadium seating. Other projects include city-wide park signage, and new park irrigation systems at Bunten Road park and Chattapoochee park. Current project include the replacement of wooden bridges and soil erosion measures at Bunten Road park.



Project Length: 2013 - 2020 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	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2009	\$2,020,633	\$29,303	\$-	\$-	\$-	\$-	\$2,049,935
SPLOST 2014	18,600	-	-	-	-	-	18,600
Total	2,039,233	29,303	-	-	-	-	2,068,535

Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Bunten Road Park Playground	395,275	-	-	-	-	-	395,275
Bunten Road Trail/Parking/Seating	1,225,697	25,755	-	-	-	-	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	120,423	3,548	-	-	-	-	123,970
Total	2,039,233	29,303	-	-	-	-	2,068,535
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		3,000	3,000	3,300	3,300	3,500	16,100
Other Operating Costs		10,000	12,000	5,000	15,000	12,000	54,000
Total		\$13,000	\$15,000	\$8,300	\$18,300	\$15,500	\$70,100

ANNUAL Duluth fy 2021 BUDDelseorgia

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

Project Description:

This capital project has been established for the purchase new police vehicles with Special Purpose Local Option Sales Tax (SPLOST) revenue. This funding ensures a dependable and low maintenance vehicle fleet.



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	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2009	\$1,000,001	\$-	\$-	\$-	\$-	\$-	\$1,000,001
SPLOST 2014	649,985	-	-	-	-	-	649,985
SPLOST 2017	1,447,684	647,316	540,000	570,000	-	-	3,205,000
General Fund	210,814	108,115	25,000	28,000	-	-	371,929
Total	3,308,484	755,431	565,000	598,000	-	-	5,226,915
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Machinery/Equipment	3,308,484	755,431	565,000	598,000	-	-	5,226,915
Total	3,308,484	755,431	565,000	598,000	-	-	5,226,915
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		8,000	8,500	8,500	-	-	25,000
Other Operating Costs		10,000	10,000	11,000	-	-	31,000
Total		\$18,000	\$18,500	\$19,500	\$-	\$-	\$56,000

ANNUAL Deluth fy 2021 BUDGelseorgia

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

Project Category: Public Safety

Project Description:

This captial project is for the purchase of public safety capital equipment. The budget includes funding for new police tasers and funding for the beginning phases 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.



Project Length: 2017-2023 Operating Budget Impact:

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

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2017	\$840,712	\$259,066	\$125,000	\$125,000	\$-	\$-	\$1,349,778
Total	840,712	259,066	125,000	125,000	-	-	1,349,778
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Police Equipment	840,712	259,066	125,000	125,000	-	-	1,349,778
Total	840,712	259,066	125,000	125,000	-	-	1,349,778
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Other Operating Costs		42,000	50,000	90,000	-	-	182,000
Total		\$42,000	\$50,000	\$90,000	\$-	\$-	\$182,000

ANNUAL Duluth fy 2021 BUDDe seorgia

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

Project Category: Sewer

Project Description:

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.



Project Length: 2010 - 2022 Operating Budget Impact:

No additional operating costs are associated with this project.

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Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2009	\$12,020	\$115,798	\$96,498	\$173,697	\$-	\$-	\$398,013
Total	12,020	115,798	96,498	173,697	-	-	398,013
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Infrastructure	12,020	115,798	96,498	173,697			398,013
Total	12,020	115,798	96,498	173,697	-	-	398,013

ANNUAL Deluth fy 2021 BUDGErseorgia

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

Project Category: Parking Facilities

Project Description:

This capital project is to improve the existing parking in downtown and also establish new parking. It will provide accessable, well light, clean parking that will improve access to the Town Green and establish a new visual gateway to the downtown area. The various projects will be completed in phases as funding is available and land or access rights are acquired.



Project Length: 2011 - 2020 Operating Budget Impact:

A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2009	\$1,075,299	\$-	\$-	\$-	\$-	\$-	\$1,075,299
SPLOST 2014	1,184,434	-	-	-	-	-	1,184,434
SPLOST 2017	44,538	-	-	-	-	-	44,538
Total	2,304,271	-	-	-	-	-	2,304,271

Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Completed Phases	2,259,733	-	-	-	-	-	2,259,733
Parking Lot	44,538	-	-	-	-	-	44,538
Total	2,304,271	-	-	-	-	-	2,304,271
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		100	100	100	100	100	500
Other Operating Costs		650	650	675	725	750	3,450
Total		\$750	\$750	\$775	\$825	\$850	\$3,950



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

Project Category: Parking Facilities

Project Description:

Completed downtown parking projects include Main Street Phase I & II parking improvements to redesign and add new parking along Main Street between Brock Road and Knox Street. The purchase of a privately owned parking lot at Main Street and Knox Street, redesign and upgrade to parking next to the railroad tracks in downtown and the purchase of land adjacent to Main Street for future parking in downtown.



Completed

Project Length: 2011 - 2019 Operating Budget Impact:

A minimal increase in maintenance costs can be expected.

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Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2009	\$1,075,299	\$-	\$-	\$-	\$-	\$-	\$1,075,299
SPLOST 2014	1,184,434	-	-	-	-	-	1,184,434
Total	2,259,733	-	-	-	-	-	2,259,733
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Master Plan - The Block	6,150	-	-	-	-	-	6,150
Bldg. Demo/Refurbish Parking Lot	112,136	-	-	-	-	-	112,136
Parking Lot Behind Pure and Red Clay	397,290	-	-	-	-	-	397,290
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	2,259,733	-	-	-	-	-	2,259,733
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		100	100	100	100	100	500
Other Operating Costs		400	400	425	425	450	2,100
Total		\$500	\$500	\$525	\$525	\$550	\$2,600

Other Operating Costs

Total

ANNUAL Deluth fy 2021 BUDGElseorgia

Project Name (Number): CA-24 Downtown Parking-Parking Lot (320019.4224) Project Category: Parking Facilities Project Description:

This capital project will upgrade the sidewalk access to the parking area next to the railroad tracks in downtown. The changes will improve pedestrian access to and from the parking area.



250

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\$300

Project Length: 2017 - 2020 Operating Budget Impact:

A minimal increase in maintenance costs can be expected.

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\$300

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\$1,350

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2017	\$44,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,538
Total	44,538	-	-	-	-	-	44,538
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	10,782	1 H A	in the	E	198		10,782
Infrastructure	33,757	-	-	-	-	-	33,757
Total	44,538	- 898	-	Strands Ch.	1.1	5 .	44,538
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total

250

\$250

250

\$250

Capital Improvements 244

ANNUAL Deluth fy 2021 BUDGElseorgia

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

Project Category: Parking Facilities

Project Description:

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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 an agreement with the City, 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 for an agreed upon price. The remaining 100 space will be for hotel patrons.



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Project Length: 2018-2021 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	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2009	\$45,632	\$2,079	\$-	\$-	\$-	\$-	\$47,711
SPLOST 2017		2,325,000	2,325,000	-	-	-	4,650,000
Total	45,632	2,327,079	2,325,000	-	-	-	4,697,711
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	36,732	2,079	-	-	-	-	38,811
Site Improvements	8,900	2,325,000	2,325,000	-	-	-	4,658,900
Total	45,632	2,327,079	2,325,000	-	-	-	4,697,711

Operating Budget Impact:	FY21	FY22	FY23	FY24	FY25	Total
Personnel	750	2,500	2,500	2,500	2,500	10,750
Other Operating Costs	8,000	13,000	15,000	15,000	15,000	66,000
Total	\$8,750	\$15,500	\$17.500	\$17,500	\$17,500	\$76,750

ANNUAL Duluth fy 2021 BUDDe seorgia

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

CHATTAWOOD

Project Category: Transportation

Project Description:

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.



Project Length: 2018-2024 Operating Budget Impact:

Minimal landscape maintenance of the trail will required. Area is currently maintained by the city.

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2017	\$58,773	\$94,336	\$358,150	\$126,350	\$-	\$-	\$637,609
SPLOST Gwinnett County	250,557	402,170	1,526,850	538,650	-	-	2,718,227
Total	309,330	496,506	1,885,000	665,000	-	-	3,355,836
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	309,330	186,506	85,000	15,000	-	-	595,836
Infrastructure	-	310,000	1,800,000	650,000	-	-	2,760,000
Total	309,330	496,506	1,885,000	665,000	-	-	3,355,836

Operating Budget Impact:	FY21	FY22	FY23	FY24	FY25	Total
Other Operating Costs	and the faith of	A State		3,000	5,000	8,000
Total	\$-	\$-	\$-	\$3,000	\$5,000	\$8,000



ANNUAL Duluth fy 2021 BUDDe seorgia

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

Project Category: Transportation

Project Description:

This capital project is for intersection improvements at Rogers Bridge Road and Main Street to correct hazardous sight distance conditions. Improvements will include 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.



Project Length: 2018-2020 Operating Budget Impact:

Electric cost for the operation of the traffic lights

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2017	\$56,478	\$15,817	\$-	\$-	\$-	\$-	\$72,295
SPLOST Gwinnett County	240,775	67,430	-	-	-	-	308,205
Total	297,253	83,247	-	-	-	-	380,500
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	93,239	7,261	-	-	-	-	100,500
Infrastructure	204,014	75,986	-	-	-	-	280,000
Total	297,253	83,247	-	-	-	-	380,500

Operating Budget Impact:	FY21	FY22	FY23	FY24	FY25	Total
Other Operating Costs	8 150	300	300	300	PEDE300 POLE	1 <mark>,</mark> 350
Total	\$150	\$300	\$300	\$300	\$300	\$1,350

INSTALL: 6'x40' QUADRUPOLE NSTALL: (x40' QUADRUPOLE LOOP

ANNUAL Duluth fy 2021 BUDDe seorgia

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

SR 120 / DULUTH HWY

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.



Project Length: 2018-2023 Operating Budget Impact:

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

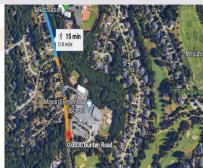
Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2017	\$22,211	\$15,979	\$130,150	\$10,355	\$-	\$-	\$178,695
SPLOST Gwinnett County	94,690	68,121	554,850	44,145	-	-	761,806
Total	116,901	84,100	685,000	54,500	-	-	940,501
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	116,901	69,100	35,000	4,500	-	-	225,501
Infrastructure		15,000	650,000	50,000	-	-	715,000
Total	116,901	84,100	685,000	54,500	-	-	940,501
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Other Operating Costs	4 A	Lan 12		200	250	250	700
Total		\$-	\$-	\$200	\$250	\$250	\$700

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ANNUAL Deluth fy 2021 BUDGelseorgia

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: 2018-2023 Operating Budget Impact:

Normal maintenance cost will need to be added to the operating budget.

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Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2017	\$7,009	\$24,630	\$19,000	\$76,000	\$95,000	\$-	\$221,639
SPLOST Gwinnett County	29,881	105,001	81,000	324,000	405,000	-	944,883
Total	36,891	129,632	100,000	400,000	500,000	-	1,166,522
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	36,891	10,000	10,000	40,000	50,000	-	146,891
Infrastructure		119,632	90,000	360,000	450,000		1,019,632
Total	36,891	129,632	100,000	400,000	500,000	-	1,166,523



ANNUAL **Duluth** fy 2021 BUDGE seorgia

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

Project Category: Transportation

Project Description:

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.



Project Length: 2019-2020 Operating Budget Impact:

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

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Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
SPLOST 2017	\$685,841	\$-	\$-	\$-	\$-	\$-	\$685,841
Total	685,841	-	-	-	-	-	685,841

Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	80,567	Contraction in the second		1 a 4 - 1/1-	-	1	80,567
Land	48,518	-	-	-	-	-	48,518
Infrastructure	556,755	-	1 90- 1	The state			556,755
Total	685,841	-	-	-	-	-	685,841
650							Variant .
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Other Operating Costs	and a manufact of	700	700	720	720	730	3,570
Total		\$700	\$700	\$720	\$720	\$730	\$3,570



ANNUAL Deluth fy 2021 BUDGelseorgia

Project Name (Number): CD-76 Train Viewing Platform (350006)

Project Category: Recreation Facilities

Project Description:

This capital project is to construct a train viewing platform to allow residents and visitors to safely view trains as the past through the City each day. The platform will be constructed on a City owned parcel of land adjacent to the railroad tracks in downtown, across from City Hall. The City anticipates moving forward with the platform construction sometime after construction is complete on the office building adjacent to the platform.



Project Length: 2019-2023 Operating Budget Impact:

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

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Donations	\$17,149	\$20,131	\$120,000	\$140,000			\$297,280
Total	17,149	20,131	120,000	140,000	-	-	297,280
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Professional Services	17,149	20,131	\$30,000	-	-	-	67,280
Infrastructure	-	-	90,000	140,000	-	-	230,000
Total	17,149	20,131	120,000	140,000	-	-	297,280
Operating Budget Impact:		FY21	FY22	FY23	FY24	FY25	Total
Personnel		2,100	2,100	2,200	2,200	2,300	10,900
Other Operating Costs		600	600	620	620	630	3,070
Total		\$2,700	\$2,700	\$2,820	\$2,820	\$2,930	\$13,970

ANNUAL **Deluth** fy 2021 BUDGelseorgia

Project Name (Number): TAD-01 Library Streetscaping Project Category: Transportation Project Description:

Gwinnett County is constructing a new county library branch in Downtown Duluth. A part of the overall construction the City has agreed to reimburse the County \$250,000 for the cost of streetscaping in front of the library. The streetscaping will include sidewalk, curb & gutter and striping for parallel parking along Main Street.



Project Length: 2020-2021 Operating Budget Impact:

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

Funding Sources:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
TAD Bond Funds	\$22,263	\$227,737	\$-	\$-	\$-	\$-	\$250,000
Total	22,263	227,737	-	-	-	-	250,000
Project Costs:	Prior Years	FY21	FY22	FY23	FY24	FY25	Total
Infrastructure	22,263	227,737	-	-	-	-	250,000
Total	\$22,263	\$227,737	\$ -	\$ -	\$ -	\$ -	\$250,000



ANNUAL BUDGerluth

CD-47 Hospital Connector/George Rogers Avenue (390003.0550)

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IV. GENERAL FUND LINE ITEMS

General Fund Revenues Line items

> General Fund Expenditures Line Items

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		FY 2018	FY 2019	FY 2020		FY 2021
		Actual	Actual	Adopted		Adopted
Account	Description	Amount	Amount	Budget		Budget
REVENUE						
General Property Taxes						
311201	FY 2020 Property Taxes	\$ -	\$ -	\$ -	\$	9,120,000
311206	FY 2008 Property Taxes	-	 -	10		-
311207	FY 2009 Property Taxes	-	-	10		-
311208	FY 2010 Property Taxes	-	-	10	_	10
311209	FY 2011 Property Taxes	-	-	10		10
311210	FY 2012 Property Taxes	-	 -	10		50
311211	FY 2013 Property Taxes	4,553	661	100		100
311212	FY 2014 Property Taxes	1,388	1,144	100		100
311213	FY 2015 Property Taxes	3,954	3,073	100		100
311214	FY 2016 Property Taxes	47,585	9,397	200		200
311215	FY 2017 Property Taxes	8,208,374	24,805	2,000		500
311216	FY 2018 Property Taxes	-	8,729,423	15,000		3,000
311217	FY 2019 Property Taxes	-	-	9,050,000		30,000
311310	Gwinnett Co Motor Veh Taxes	98,456	75,274	57,000		43,000
311315	Motor Vehicle Title Ad Valorem Tax - TAVT	741,559	886,238	1,120,000		620,000
311600	Transfer Tax	87,305	77,033	77,000		50,000
311601	Intangible Tax	140,409	111,960	110,000		120,000
311700	Franchise Tax	 2,049,320	2,120,296	2,060,000		1,925,000
	General Property Taxes Totals	\$ 11,382,903	\$ 12,039,304	\$ 12,491,550	\$	11,912,070
Selective Sales & Use Taxes						
314200	Alcohol Beverage Tax	608,120	601,480	620,000		550,000
314300	Mixed Drink Excise Tax	59,690	76,563	67,000		62,000
314310	Malt Beverage Excise Tax	\$ 3,188	\$ 7,102	\$ 6,200	\$	4,000

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		FY 2018		FY 2019	FY 2020	FY 2021
		Actual		Actual	Adopted	Adopted
Account	Description	Amount		Amount	Budget	Budget
314500	Energy Excise Tax	\$ 14,377		14,190	 14,000	 12,000
	Selective Sales & Use Taxes Totals	\$ 685,375	\$	699,335	\$ 707,200	\$ 628,000
Business Taxes			_			
316100	Occupational Tax	1,101,166		1,186,712	1,096,000	830,000
316101	Occupational Tax Admin Fee	78,284		83,005	81,000	65,000
316200	Insurance Premium Tax	1,768,128		1,906,841	1,970,000	2,030,000
316300	Institutional Tax	 71,954		81,054	73,000	60,000
	Business Taxes Totals	\$ 3,019,532	\$	3,257,612	\$ 3,220,000	\$ 2,985,000
Penalties & Interest on Delinquent taxes						
319100	Interest on Delinquent Taxes/Fees	10,681		9,579	8,500	8,000
319101	Tax/Fee Penalty	7,628		10,461	7,000	7,000
319200	Alcohol Late Penalty	350		-	100	1,000
319400	Occupational Tax Penalty	9,668		10,400	9,000	10,000
319500	Tax FIFA Cost	 1,920		1,776	1,500	2,000
	Penalties & Interest on Delinquent taxes Totals	\$ 30,247	\$	32,216	\$ 26,100	\$ 28,000
Business Licenses						
321100	Alcohol Handling Permits	44,902		47,292	44,000	40,000
321110	Beer Only Package	2,250		2,050	1,500	2,000
321120	Beer and Wine Package	24,300		24,165	25,000	24,000
321130	Beer, Wine, Liquor Consumption	115,705		108,450	113,500	85,000
321131	Package Store Licenses	42,600		36,000	42,000	36,000
321132	Beer and Wine Consumption	31,400		28,390	29,000	22,000
321133	Beer Only Consumption	2,750		2,250	2,500	2,000
321134	Liquor Consumption	150		300	150	150
321135	Wine Only Consumption	-		-	100	100
321145	Alcohol Special Events Facility	\$ 2,500	\$	1,650	\$ 1,500	\$ 1,500

fy 2021 BUD Buduth seorgia

Account	Description		FY 2018 Actual Amount	FY 2019 Actual Amount	Ac	Y 2020 lopted Budget		FY 2021 Adopted Budget
321150	Wholesaler - Alcohol	\$			\$	-	\$	50
321154	Brewery - Beer and Malt Beverages	φ	-	- Ф	φ	50	Φ	50
321220	Insurance License Fees		57,238	56,450		57,000		55,000
321250	Business Permits		57,250	56,450		57,000	_	55,000
321900			6,240	4.055		4,800		
521900	Alcohol Application Fees	¢	,	4,055	¢ 7	,	¢	4,300
	Business Licenses Totals	\$	330,035	\$ 311,052	\$ 3	21,200	>	272,200
Non-Business Licenses & Permits	Data and Milan Dativity a Data the		425	0.501		700	_	700
322200	Repermitting Building Permits		425	9,591		300		300
322210	Zoning and Land Use		2,075	16,945		3,600		3,000
322230	Signs		12,450	26,130	_	15,000		15,000
322240	Planning Review Fees		13,699	57,634		10,000		20,000
322902	Filming Permits and Fees		2,050	29,675	_	500		500
	Non-Business Licenses & Permits Totals	\$	30,699	\$ 139,975	\$ 2	29,400	\$	38,800
Regulatory Fees							_	
323110	Permit - Land Disturbance Plan		2,538	45,403		13,000	_	13,000
323111	Inspection		-	50		50		50
323113	V/SE/CU Application		150	500		200		200
323120	Building Permits Residential		205,887	145,656	22	24,500		242,659
323121	Building Permits Commercial		153,393	358,228	33	54,000	_	402,000
323122	Mechanical Permits		11,100	8,860		9,500		7,500
323185	Swimming Pool Permits		600	875		400		400
323900	NPDES Stormwater/ Dev Fee		1,387	77		100		100
323930	P & Z Misc Income		1,334	1,553		1,100		1,100
	Regulatory Fees Totals	\$	376,389	\$ 561,202	\$ 58	32,850	\$	667,009
Federal Government Grants								
331111	DOJ Federal Grant	\$	2,405	\$ 8,246	\$	7,265	\$	10,090

fy 2021 BUD Buduth seorgia

			FY 2018		FY 2019	FY 2020		FY 2021
			Actual		Actual	Adopted		Adopted
Account	Description		Amount		Amount	Budget		Budget
	Federal Government Grants Totals	\$	2,405		\$ 8,246	\$ 7,265	\$	10,090
State Government Grants				L				
334151	GEMA State Grant		34,979		-	-	_	-
	State Government Grants Totals	\$	34,979	\$	-	\$ -	\$	-
Local Government Unit Payment in	Lieu of Taxes			Ľ				
338000	Other Taxes		1,236	L	1,311	1,270		1,380
338100	Intergovernmental Revenue		1,384,387		930,806	930,000		1,034,000
	Local Government Unit Payment in Lieu of Taxes Totals	\$	1,385,623	\$	932,117	\$ 931,270	\$	1,035,380
Public Safety								
342112	Police Dept. Copies		5,269		4,623	4,300		4,000
342130	False Alarms		18,600		12,100	13,000		13,000
342310	Police Dept. Fingerprints		25,233		24,637	24,000		17,000
342311	Criminal History Background		38,830		36,488	38,000		33,000
	Public Safety Totals	\$	87,932	\$	5 77,848	\$ 79,300	\$	67,000
Utilities/Enterprise								
344110	Garbage Bags - 32 Gallon		1,481		2,051	1,109		1,369
344111	Garbage Bags - Senior 32 Gal		858		621	783		602
344112	Garbage Bags - 13 Gallon		407		733	386		487
344113	Garbage Bags - Senior 13 Gal		203		258	204		246
344114	Garbage Bags - 42 Gallon		350		332	281		317
344115	Garbage Bags - Senior 42 Gallon		26		13	26		27
344130	Recycling Proceeds		8,327	Г	7,391	5,300		7,100
344190	Garbage Bag Rebate		198,686		184,689	-		-
	Utilities/Enterprise Totals	\$	210,338	\$	196,088	\$ 8,089	\$	10,148
Other Fees				_				
346900	Appeal Hearing Fees		-		1,000	100		100
	Other Fees Totals	\$	-		\$ 1,000	\$ 100	\$	100
		-						

General Fund Revenues Line Item 258

fy 2021 BUDGe seorgia

			FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
Account	Description		Amount	Actual	Budget	Budget
Culture & Recreation						2.2.321
347200	Bunten Rd. Facility Rental	\$	3,998	\$ 1,412 \$	5 2,240	\$ 3,000
347201	Pavilion Rental	Ŧ	3,890	4,400	3,900	2,000
347202	Field Rental		29,270	26,854	30,000	17,000
347203	Gym Rental		12,332	1,875	8,600	8,000
347204	Facility Rental - Rogers Bridge		1,700	1,650	1,500	1,500
347205	Facility Rental - WP Jones		4,530	5,090	4,400	3,800
347300	Red Clay/ Eddie Owen Presents		-	-	-	1,500
347500	Recreation Programs		101,664	103,494	97,000	56,000
347501	Camps		129,197	121,616	126,000	85,000
347502	Tennis Court Fees		22,073	20,137	22,000	18,000
347504	Senior Programs		7,451	7,869	7,100	7,300
347900	Concessions		36	406	500	200
	Culture & Recreation Totals	\$	316,141	\$ 294,803 \$	303,240 \$	203,300
Other Charges for Services						
349300	Bad Check Fee		75	100	150	150
349310	Online Convenience Fee		-	4,682	-	-
349315	Event Attendant Fees		34,155	31,446	33,000	30,000
349320	Alcohol Training Class		9,305	9,020	8,900	7,200
349325	Open Records Request		-	593	100	2,700
	Other Charges for Services Totals	\$	43,535	\$ 45,841 \$	42,150 \$	40,050
Fines & Forfeitures						
351170	Court Fines		1,945,545	2,816,939	2,100,000	1,750,000
351200	Bonds & Forfeitures		7,416	6,370	2,000	2,000
351320	Cash Confiscation		-	2,561	1,000	1,000
351900	Photo Enforcement		-	-	-	300,000
	Fines & Forfeitures Totals	\$	1,952,961	\$ 2,825,870 \$	2,103,000	\$ 2,053,000

General Fund Revenues Line Item 259

fy 2021 BUDGe seorgia

		FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
Account	Description	Amount	Amount	Budget	Budget
Interest Revenue					
361000	Interest Income - Checking	\$ 9,803	\$ 11,672	\$ 9,600	\$ 4,000
361001	Investment Income	68,639	144,924	110,000	60,000
361002	Investment Inc/ Capital Res	5,584	8,430	16,600	5,500
	Interest Revenue Totals	\$ 84,026	\$ 165,026	\$ 136,200	\$ 69,500
Contributions & Donations from Private So	ources				
371001	Flag Donations	900	100	400	500
371004	Special Events Sponsors/ Vendors	62,118	59,077	35,000	30,000
371005	Donations	 135,571	50,642	75,000	 10,000
	Contributions & Donations from Private Sources Totals	\$ 198,589	\$ 109,819	\$ 110,400	\$ 40,500
Rents & Royalties					
381000	Downtown Rental Income	11,100	3,250	1,000	3,009
381002	Festival Center Rental	18,831	14,301	15,000	12,000
381003	F/C Patron Table Rental	7,195	4,358	-	500
381004	F/C Linen/Equip Rental	1,645	2,030	1,600	1,500
381005	Alcohol Posted Sign	(200)	100	100	100
	Rents & Royalties Totals	\$ 38,571	\$ 24,039	\$ 17,700	\$ 17,109
Telephone Commissions					
382001	Rental Income Grid	 73,051	73,674	69,100	73,000
	Telephone Commissions Totals	\$ 73,051	\$ 73,674	\$ 69,100	\$ 73,000
Reimbursement from Damaged Property					
383000	Reimb - Damaged Property	932	726	100	100
383001	Insurance Proceeds - Accidents	59,573	16,044	15,000	15,000
383005	Insurance Claims Reimbursements	10,145	3,238	2,000	2,000
	Reimbursement from Damaged Property Totals	\$ 70,650	\$ 20,008	\$ 17,100	\$ 17,100

fy 2021 BUD Buluth seorgia

			FY 2018	FY 2019	FY 2020	FY 2021
Account	Description		Actual Amount	Actual Amount	Adopted Budget	Adopted Budget
	Description		Amoum	Amouni	Budger	budger
Other		<i>~</i>	10.250 \$	41.770 \$	17000	¢ 15.000
389000	Miscellaneous Revenue	\$	19,258 \$	41,330 \$	17,000	\$ 15,000
389001	Police Dept. Misc. Revenue		2,301	2,398	400	500
389007	Income from Copies, etc.		232	399	100	100
389009	Dumpster Card Fees		1,325	1,625	1,100	1,300
389010	Sale of Misc. Merchandise		-	-	40	40
389011	Cash Short and Over		(41)	15	10	10
389060	Flexible Spending Gain/Loss		1,038	2,433	100	100
389065	401A Employee Forfeitures		3,551	5,299	3,000	1,000
	Other Totals	\$	27,664 \$	53,499 \$	21,750	\$ 18,050
Interfund Transfers						
391222	Transfer from Police Tech Fund		90,000	100,000	90,000	100,000
391223	Transfer from State Drug Fund		2,405	8,246	7,265	10,090
391279	Transfer from Tax Allocation District		40,000	73,000	113,800	296,000
	Interfund Transfers Totals	\$	132,405 \$	181,246 \$	211,065	\$ 406,090
Proceeds of General Fixed Ass	set Disposals					
392100	Sale of Assets (not Capital)		-	5,200	100	100
392101	Auction Proceeds		500	1,753	100	100
392200	Sale of Property/ Capital Assets		-	64,444	100	100
	Proceeds of General Fixed Asset Disposals Totals	\$	500 \$	71,397 \$	300	\$ 300
Proceeds of General Long Ter	m Liabilities					
393500	Inception of Capital Lease		309,585	-	-	-
	Proceeds of General Long Term Liabilities Totals	\$	309,585 \$	- \$	-	\$ -
	GENERAL FUND REVENUE TOTALS	\$	20,824,135 \$	22,121,217 \$	21,436,329	20,591,796

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Account	Description		FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
Department 1000 - Mayor & Co	Description		Amount	Amount	Budget	Budget
· ·						
Sub Department 1110 - Governin	ід воду				_	
Salaries & Wages 1000-11110-511000	Calarias & Maraos	¢	77.050	¢ 70.000	¢ 70.000	¢ 70.000
1000-11110-511000	Salaries & Wages Total	\$	37,650 37,650	\$ 39,000 39,000		\$ 39,600 39,600
Employee Benefits		_	57,050	59,000	39,600	59,800
1000-11110-512200	FICA Tax		2,954	3,057	3,029	3,029
1000-1110-512200	Total		2,954	3,057	3,029	3,029
Other Purchased Services		_	2,904	5,057	5,029	5,029
1000-11110-523203	Cell Phones		960	960	960	540
1000-11110-523500	Travel/Parking		1,548	3,169	3,090	3,090
1000-11110-523700	Certification/ Educ/Training		13,725	11,733	28,620	18,361
1000-11110-523750	Council/Staff Meeting Expense		7,805	11,620	16,483	16,609
1000-1110-525750	Total		24,038	27,482	49,153	38,600
Supplies		_	24,030	27,402		30,000
1000-11110-531703	Emp/Council & Comm. Relations		5,166	677	8,377	7,658
	Total	_	5,166	677	8,377	7,658
Contingencies						
1000-11110-579000	Contingency		-	-	70,000	70,000
	Total		-	-	70,000	70,000
	Sub Department 1110 - Governing Body Totals		69,808	70,215	170,159	158,887
	Department 1000 - Mayor & Council Totals	\$	69,808	\$ 70,216	\$ 170,159	\$ 158,887
Department 1010 - Boards & Co	ommittees					
	Sub Department 1011 - Alcohol Review Board					
Salaries & Wages						
1000-1010-1011-511000	Salaries & Wages		-	75	700	700
	Total		-	75	700	700
Employee Benefits						
1000-1010-1011-512200	FICA Tax		-	6	54	54
	Total	\$	_	\$ 6	\$ 54	\$ 54

y 2021 BUDGE seorgia

			FY 2018 Actual		FY 2019 Actual		FY 2020 Adopted		FY 2021 Adopted
Account	Description	¢	Amount	¢	Amount	¢	Budget	¢	Budget
	Sub Department 1011 - Alcohol Review Board Totals	\$	-	\$	81	\$	754	\$	754
	Sub Department 1012 - Finance Committee								
Salaries & Wages									
1000-1010-1012-511000	Salaries & Wages		125	_	75		500		500
	Total		125		75		500	_	500
Employee Benefits									
1000-1010-1012-512200	FICA Tax		10		6		38	_	38
	Total		10		6		38	_	38
	Sub Department 1012 - Finance Committee Totals		135		81		538		538
	Sub Department 1013 - Zoning Board								
Salaries & Wages									
1000-1010-1013-511000	Salaries & Wages		350		225		1,800		1,800
	Total		350		225		1,800		1,800
Employee Benefits									
1000-1010-1013-512200	FICA Tax		27		17		138		138
	Total		27		17		138		138
	Sub Department 1013 - Zoning Board Totals		377		242		1,938		1,938
	Sub Department 1014 - Planning Commission								
Salaries & Wages									
1000-1010-1014-511000	Salaries & Wages		450		400		3,600		3,600
	Total		450		400		3,600		3,600
Employee Benefits									
1000-1010-1014-512200	FICA Tax		34		31		275		275
	Total		34		31		275		275
	- Sub Department 1014 - Planning Commission Totals	_	484		431	_	3,875		3,875
De	partment 1010 - Boards & Committees Totals	\$	996	\$	835	\$	7,105	\$	7,105
Department 1020 - City Manager									
,	Sub Department 1320 - City Managers Office								
Salaries & Wages	, , , , , , , , , , , , , , , , , , , ,								
1020-1320-511000	Salaries & Wages	\$	169,100	\$	197,282	\$	213,866	\$	222,437
		¥	100,100	Ŷ	101,202	Ψ	2.0,000	Ŷ	

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Account	Description	FY 2018 Actual Amount		FY 2019 Actual Amount	FY 2020 Adopted Budget	FY 2021 Adopted Budget
1020-1320-511300	Overtime	\$ 404	\$	483	\$ 1,742	\$ 1,759
	Total	169,504		197,765	215,608	224,196
Employee Benefits						
1020-1320-512100	Group Insurance	24,881		25,275	27,211	35,491
1020-1320-512200	FICA Tax	13,157		15,440	14,354	14,806
1020-1320-512400	Retirement Contrib/Pension	15,052		16,183	18,212	18,909
1020-1320-512900	Vehicle Allowance	5,200		9,500	13,000	13,000
	Total	58,290		66,398	72,777	82,206
Purchased Professional & Technical	Services					
1020-1320-521100	Meeting Facilitator	6,623		8,656	9,402	9,402
1020-1320-521200	Professional Services	102,675		82,178	50,002	50,002
	Total	109,298		90,834	59,404	59,404
Purchased Property Services						
1020-1320-522203	General Emergency Repairs	36,952		110,990	110,000	100,000
	Total	36,952		110,990	110,000	100,000
Other Purchased Services						
1020-1320-523600	Dues & Professional Fees	2,596		2,060	3,770	3,770
1020-1320-523700	Certification/ Educ/Training	1,673		7,733	7,201	4,201
1020-1320-523750	Council/Staff Meeting Expense	-		-	1,000	1,000
	Total	4,269		9,793	11,971	8,971
Supplies						
1020-1320-531100	Office Supplies	1,781		935	2,000	2,000
1020-1320-531601	Office Equipment	30		106	250	250
1020-1320-531703	Emp/Council & Comm. Relations	2,108		500	2,000	2,000
	Total	3,919		1,541	4,250	4,250
	Sub Department 1320 - City Managers Office Totals	382,232		477,321	474,010	479,027
	Sub Department 1510 - Finance					
Salaries & Wages						
1020-1510-511000	Salaries & Wages	\$ 207,150	\$	213,932	\$ 225,338	\$ 278,663
1020-1510-511101	Part Time Salaries & Wages	\$ 44,625	\$	44,386	\$ 57,621	\$ 27,246

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Account	Description	FY 2018 Actual Amount	FY 2019 Actual Amount	FY 2020 Adopted Budget	FY 2021 Adopted Budget
1020-1510-511300	Overtime	194	52	595	2,459
	Total	251,969	258,370	283,554	308,368
Employee Benefits					
1020-1510-512100	Group Insurance	37,066	38,501	41,950	47,853
1020-1510-512200	FICA Tax	18,823	19,303	21,692	23,591
1020-1510-512400	Retirement Contrib/Pension	21,100	19,889	22,593	28,113
	Total	 76,989	77,693	86,235	99,557
Purchased Professional & Techn	nical Services				
1020-1510-521200	Professional Services	39,500	42,500	42,000	42,500
	Total	39,500	42,500	42,000	42,500
Other Purchased Services					
1020-1510-523203	Cell Phones	960	960	960	540
1020-1510-523500	Travel/Parking	 396	627	1,660	1,180
1020-1510-523600	Dues & Professional Fees	955	325	1,096	1,096
1020-1510-523602	Bank/Credit Card Fees	 21,827	28,137	19,305	1,209
1020-1510-523700	Certification/ Educ/Training	2,580	1,548	3,278	2,344
	Total	26,718	31,597	26,299	6,369
Supplies					
1020-1510-531400	Subscriptions & Periodicals	60	-	150	150
	Total	60	-	150	150
	Sub Department 1510 - Finance Totals	 395,236	410,160	438,238	456,944
	Department 1020 - City Manager Totals	\$ 777,468	\$ 887,481 \$	912,248	\$ 935,971

L	Department 1020 - City Manager Totals	\$ ///,468	\$ 887,481	\$ 912,248	\$ 935,971
Department 1040 - City Clerk/Busin	ness Office				
	Sub Department 1330 - Clerk Administration				
Salaries & Wages					
1040-1330-511000	Salaries & Wages	233,260	246,884	301,818	315,013
1040-1330-511101	Part Time Salaries & Wages	16,941	27,008	-	2,100
1040-1330-511300	Overtime	 33	276	1,663	2,979
	Total	\$ 250,234	\$ 274,168	\$ 303,481	\$ 320,092

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Account	Description	FY 2018 Actual Amount	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
Account Employee Benefits	Description	Amouni	Amount	Budget	Budget
1040-1330-512100	Croup Insurgeo	\$ 53,489	\$ 52,100	\$ 81,892	\$ 73,919
1040-1330-512200	Group Insurance FICA Tax		20,174	23,216	
		18,436			24,487
1040-1330-512400	Retirement Contrib/Pension Total	23,783	23,307	30,348	31,799
Purchased Professional & Technic		95,708	95,581	135,456	130,205
		F 0.07	F 070	8.000	8 000
1040-1330-521101	Management Consulting Services	5,063	5,236	8,000	8,000
1040-1330-521200	Professional Services	33,398	45,267	100,000	70,000
1040-1330-521300	Technical Services	3,500	2,600	3,600	3,600
	Total	41,961	53,103	111,600	81,600
Other Purchased Services				-	
1040-1330-523100	Property Liability Insurance	361,690	380,722	381,885	404,253
1040-1330-523203	Cell Phones	1,920	1,920	1,920	1,080
1040-1330-523300	Advertising/Public Notices	1,716	3,142	2,890	3,285
1040-1330-523500	Travel/Parking	431	510	771	601
1040-1330-523600	Dues & Professional Fees	50,417	55,035	49,503	49,990
1040-1330-523700	Certification/ Educ/Training	1,990	5,965	10,272	7,756
	Total	418,164	447,294	447,241	466,965
Supplies					
1040-1330-531100	Office Supplies	9,153	8,129	9,390	9,540
1040-1330-531400	Subscriptions & Periodicals	4,064	4,476	5,963	5,963
1040-1330-531601	Office Equipment	431	619	1,439	1,064
1040-1330-531701	Election Supplies/Notices	17,078	2,594	24,263	703
1040-1330-531703	Emp/Council & Comm. Relations	5,810	2,841	7,401	7,851
	Total	36,536	18,659	48,456	25,121
Intergovernmental					
1040-1330-571001	Taxes on Purchased Property	-	951	1,431	2,000
	Total	-	951	1,431	2,000
Bad Debts					
1040-1330-574000	Bad Debts	\$ 1,231	\$ 1,074	\$ 3,000	\$ 3,000

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Account	Description		FY 2018 Actual	l	Y 2019 Actual		FY 2020 Adopted		FY 2021 Adopted
Account	Description	¢	Amount		nount	¢	Budget	¢	Budget
	Total	\$	1,231		1,074	Þ	3,000	Þ	3,000
	Sub Department 1330 - Clerk Administration Totals	_	843,834	89	0,830	_	1,050,665		1,028,983
Colorian & Margan	Sub Department 1520 - Business Office	-							
Salaries & Wages	Columina () Managa		157.000	10			172 0.02		175 700
1040-1520-511000	Salaries & Wages	_	157,686	10	5,984		172,892		175,396
1040-1520-511300	Overtime		567		781		2,237		2,269
	Total	_	158,253	16	56,765	_	175,129	-	177,665
Employee Benefits		_							
1040-1520-512100	Group Insurance		46,445		56,102		63,024		56,098
1040-1520-512200	FICA Tax	_	11,388		11,798		13,397		13,591
1040-1520-512400	Retirement Contrib/Pension	_	15,875		15,681		17,513		17,767
	Total	_	73,708		83,581		93,934		87,456
Other Purchased Services									
1040-1520-523500	Travel/Parking		357		176		800		770
1040-1520-523600	Dues & Professional Fees		87		35		151		125
1040-1520-523700	Certification/ Educ/Training		463		1,306		1,900		1,800
	Total		907		1,517		2,851		2,695
Supplies									
1040-1520-531400	Subscriptions & Periodicals		60		-		70		70
1040-1520-531550	Garbage Bags for Resale		2,205		2,995		4,500		4,500
1040-1520-531601	Office Equipment		114		-		324		379
	Total		2,379		2,995		4,894		4,949
Intergovernmental									
1040-1520-571000	Intergovernmental Expenditures		1,419		845		1,000		880
	Total		1,419		845		1,000		880
	Sub Department 1520 - Business Office Totals		236,666	25	55,703		277,808		273,645
	Sub Department 1535 - Info. Technology								
Salaries & Wages									
1040-1535-511000	Salaries & Wages		202,784	20	8,059		216,033		219,431
1040-1535-511300	Overtime	\$		\$	-	\$	1,297	\$	1,321
		_							

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			FY 2018 Actual		FY 2019 Actual	FY 2020 Adopted	k	FY 2021 Adopted
Account	Description	*	Amount	¢	Amount	Budge		Budget
	Total	\$	202,784	\$	208,059	\$ 217,33) \$	220,752
Employee Benefits			17 500		F0 0F7			== 010
1040-1535-512100	Group Insurance		43,508	-	50,853	55,17		55,916
1040-1535-512200	FICA Tax	_	14,968	_	15,563	16,62		16,888
1040-1535-512400	Retirement Contrib/Pension	_	20,762		19,719	21,73	_	21,005
	Total	_	79,238		86,135	93,52)	93,809
Purchased Professional & Technica								
1040-1535-521101	Management Consulting Services	_	711		412	3,00)	4,180
1040-1535-521300	Technical Services		-		-	15,000		10,000
	Total		711		412	18,00)	14,180
Purchased Property Services								
1040-1535-522201	Office Equipment Maintenance		3,333		234	2,00)	2,000
1040-1535-522322	Equipment Leases		89,096		97,362	103,14	3	102,266
	Total		92,429		97,596	105,14	3	104,266
Other Purchased Services								
1040-1535-523201	Telephone		194,761		181,591	208,36)	193,841
1040-1535-523202	Support Agreements		156,783		228,363	233,55	1	245,486
1040-1535-523203	Cell Phones		2,880		2,880	2,88)	1,620
1040-1535-523700	Certification/ Educ/Training		-		399	80	2	802
1040-1535-523801	Software Licenses		28,929		29,946	31,10)	43,834
	Total		383,353		443,179	476,69	5	485,583
Supplies								
1040-1535-531235	Cable		8,566		9,011	8,88)	9,300
1040-1535-531601	Office Equipment		28,682		25,535	25,00)	20,000
1040-1535-531602	Computer Upgrades		60,765		54,046	30,00	2	91,402
	Total		98,013		88,592	63,88	2	120,702
	Sub Department 1535 - Info. Technology Totals		856,528		923,973	974,58)	1,039,292
	Sub Department 1540 - Human Resources							
Salaries & Wages	·							
1040-1540-511000	Salaries & Wages	\$	158,295		161,253	\$ 172,92		175,644

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			FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
Account	Description	¢	Amount	Amount	Budget	Budget
1040-1540-511300	Overtime	\$	39		\$ 1,080	
Employee Benefits	Total	_	158,334	161,277	174,000	176,736
1040-1540-512100	Group Insurance		30,699	23,783	30,001	23,496
1040-1540-512100	FICA Tax		11,491	12,415	13,311	13,520
1040-1540-512200	Retirement Contrib/Pension		16,073	12,415	17,400	17,673
1040-1540-512901	Health & Wellness		(58)	-	1,700	1,675
1040-1540-512901		-	4,739	- 3,459	5,900	4,500
1040-1540-512902	Employee Meetings & Awards	_				
Durchased Professional & Technics	Total	_	62,944	54,772	68,312	60,639
Purchased Professional & Technico			1 C 4 2	012	12 000	1001
1040-1540-521101	Management Consulting Services		1,642	912	12,000	1,001
1040-1540-521300	Technical Services		24	-	12 000	-
Othern Dunch and Commission	Total	_	1,666	912	12,000	1,001
Other Purchased Services						
1040-1540-523500	Travel/Parking		-	-	-	1151
1040-1540-523600	Dues & Professional Fees		809	1,076	1,130	1,151
1040-1540-523700	Certification/Educ/Training		2,542	7,831	6,400	3,501
1040-1540-523901	Recruitment & Hiring	_	13,574	15,816	14,401	15,402
	Total	_	16,925	24,723	21,931	20,055
Supplies		_				
1040-1540-531109	Safety / Disaster Mgmt Supplies & Equipment		-	1,015	1,400	1,400
1040-1540-531400	Subscriptions & Periodicals		-	-	700	700
1040-1540-531601	Office Equipment		-	-	1,000	1,000
1040-1540-531702	Employee Relations		710	554	800	800
	Total		710	1,569	3,900	3,900
Self Funded Insurance						
1040-1540-552200	Claims		740	6,092	8,000	8,000
	Total		740	6,092	8,000	8,000
	Sub Department 1540 - Human Resources Totals	\$	241,319	\$ 249,345	\$ 288,143	\$ 270,331

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			FY 2018 Actual		FY 2019 Actual	FY 2020 Adopted		FY 2021 Adopted
Account	Description		Amount		Amount	Budget		Budget
	Sub Department 1565 - Custodial/Bldg. Maintenance	_		_				_
Salaries & Wages								
1040-1565-511000	Salaries & Wages	\$	39,486	\$	40,515	\$ 41,927	\$	42,373
1040-1565-511300	Overtime	_	135		81	1,030		1,041
	Total	_	39,621		40,596	42,957		43,414
Employee Benefits								
1040-1565-512100	Group Insurance		14,341		15,232	16,780		16,821
1040-1565-512200	FICA Tax		2,819		2,862	3,286		3,321
1040-1565-512400	Retirement Contrib/Pension		3,976		3,806	4,295		4,341
	Total		21,136		21,900	24,361		24,483
Purchased Professional & Tech	nical Services							
1040-1565-521303	Maintenance Tech/ Contracts		11,920		2,675	36,111		35,965
	Total		11,920		2,675	36,111		35,965
Purchased Property Services								
1040-1565-522130	Bldg. Maintenance/Cleaning		5,785		5,921	15,452		5,001
	Total		5,785		5,921	15,452		5,001
Supplies								
1040-1565-531102	Building Supplies		5,608		5,041	5,240		5,240
	Total		5,608		5,041	5,240		5,240
	Sub Department 1565 - Custodial/Bldg. Maintenance Totals		84,070		76,133	124,121		114,103
De	epartment 1040 - City Clerk/Business Office Totals	\$	2,262,417	\$	2,395,984	\$ 2,715,317	\$	2,726,354
Department 1060 - General G	overnment							
	Sub Department 1566 - General Government							
Salaries & Wages								
1060-1566-511210	Event Salaries		35,523		35,344	26,720		27,868
	Total		35,523		35,344	26,720		27,868
Employee Benefits								
1060-1566-512200	FICA Tax		2,645		2,628	2,044		2,132
	Total	\$	2,645	\$	2,628	,	\$	2,132
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Account	Description	FY 2018 Actual Amount		FY 2019 Actual Amount	Ad	2020 opted udget		FY 2021 Adopted Budget
Purchased Property Services								
1060-1566-522130	Bldg. Maintenance/Cleaning	\$ -	\$	102,950	\$	-	\$	-
1060-1566-522140	Landscaping Downtown Properties	48,834		57,447		75,136		65,519
1060-1566-522146	Landscaping PIB Medians	3,164		3,164		3,360		3,240
1060-1566-522147	Landscaping Public Safety	8,665		8,665		9,000		14,240
1060-1566-522202	Vehicle Repairs/Maintenance	-		-		810		810
1060-1566-522205	Repairs & Maint - Landscape	-		-		1,500		1,500
1060-1566-522320	Equipment Rental	1,992		1,992		2,000		2,000
	Total	62,655		174,218		91,806		87,309
Other Purchased Services								
1060-1566-523101	Insurance Deductible	2,000		1,000		3,000		3,000
	Total	2,000		1,000		3,000		3,000
Supplies								
1060-1566-531101	Postage	6,026		5,525		7,575		7,575
1060-1566-531210	Water/Sewer	17,390		19,759		22,141		25,214
1060-1566-531215	Stormwater Fees	14,648		12,820		14,138		19,92
1060-1566-531230	Electric	77,949		82,449		92,052		87,732
1060-1566-531401	Records Preservation	8		-		250		250
1060-1566-531702	Employee Relations	1,584		2,233		2,100		2,300
	Total	117,605		122,786	1	38,256		142,992
	Sub Department 1566 - General GovernmentTotals	220,428		335,976	2	61,826		263,301
	Sub Department 1573 - Red Clay Theatre							
Purchased Property Services								
1060-1573-522110	Garbage Disposal Services	-		425		-		1,473
1060-1573-522203	General Emergency Repairs	7,158		7,773		9,500		7,500
	Total	7,158		8,198		9,500		8,973
Other Purchased Services								
1060-1573-523201	Telephone	3,222		2,930		3,120		3,780
	Total	\$ 3,222	\$	2,930	\$	3,120	\$	3,780
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Account	Description		FY 2018 Actual Amount	FY 2019 Actual Amount		FY 2020 Adopted		FY 2021 Adopted
Supplies	Description		Amoum	Amoum		Budget		Budget
1060-1573-531210	Water/Sewer	\$	1,424	\$ 873	¢	1,620	¢	1,440
1060-1573-531210	Gas	¢	1,424	³ 1,679	Ą	2,040	¢	2,040
1060-1573-531220	Electric		14,671	15,058		15,816		15,960
1000-1973-991290	Total	_	14,071	17,610		19,476	_	19,440
	Sub Department 1573 - Red Clay Theatre Totals	_	28,316	28,738		32,096		32,193
	Department 1060 - General Government Totals	\$	248,744			293,922	¢	
	-	\$	248,/44	\$ 564,714	<u></u>	295,922	\$	295,494
Department 1080 - Public Infor								
	Sub Department 1570 - Public Information Administraion							
Salaries & Wages								
1080-1570-511000	Salaries & Wages		245,715	249,455		274,233		235,62
1080-1570-511101	Part Time Salaries & Wages		111	761		-		
1080-1570-511200	Seasonal/Temporary		-	-	_	-		22,400
1080-1570-511300	Overtime	_	1,366	2,270		2,451		1,638
	ΤοταΙ	_	247,192	252,486		276,684		259,659
Employee Benefits								
1080-1570-512100	Group Insurance		56,036	74,171		79,910		63,864
1080-1570-512200	FICA Tax		18,532	18,324		21,166		19,864
1080-1570-512400	Retirement Contrib/Pension		25,956	23,960		26,890		22,94
	Total		100,524	116,455		127,966		106,669
Purchased Professional & Tech	nical Services							
1080-1570-521200	Professional Services		19,844	7,501		7,501		7,676
	Total		19,844	7,501		7,501		7,676
Other Purchased Services								
1080-1570-523203	Cell Phones		4,800	4,560		4,800		2,700
1080-1570-523600	Dues & Professional Fees		7,137	9,900		12,280		11,080
1080-1570-523700	Certification/ Educ/Training		2,012	1,065		3,500		3,510
	Total		13,949	15,525		20,580		17,290
Supplies								
1080-1570-531100	Office Supplies	\$	660	\$ 629	\$	2,000	\$	1,750

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Account	Description	FY 2018 Actual Amount	FY 2019 Actual Amount	FY 2020 Adopted Budget	FY 2021 Adopted Budget
1080-1570-531703	Emp/Council & Comm. Relations \$				
1080-1570-531704	Citywide Promotions	55,191	60,165	66,200	61,100
1080-1570-531705	Newsletter	46,228	59,718	64,200	66,800
	Total	116,281	134,925	144,750	144,000
	Sub Department 1570 - Public Information Administraion Totals	497,790	526,892	577,481	535,294
	Sub Department 1571 - Downtown/Main Street				
Other Purchased Services					
1080-1571-523301	Advertising/Promotions	25,677	35,633	35,570	32,070
1080-1571-523802	Music Licensing Fees	1,111	1,149	1,200	1,300
1080-1571-523850	Contract Labor	9,907	10,265	21,500	14,342
	Total	36,695	47,047	58,270	47,712
Supplies					
1080-1571-531103	Signs/Banners	15,324	5,382	5,500	7,250
1080-1571-531104	Supplies	3,652	3,059	4,500	3,000
1080-1571-531600	Small Equipment	4,685	500	1,000	1,000

1080-1571-531600	Small Equipment	4,685	500	1,000	1,000
1080-1571-531800	Special Events	210,270	206,120	242,200	287,861
1080-1571-531801	New Years Eve Celebration	-	-	2	2
1080-1571-531802	Fireworks/Concerts	21,168	29,849	30,000	5,000
	Total	255,099	244,910	283,202	304,113
	Sub Department 1571 - Downtown/Main Street Totals	291,794	291,957	341,472	351,825
	Sub Department 1572 - Festival Center				
Purchased Property Services					
1080-1572-522130	Bldg. Maintenance/Cleaning	-	-	8,088	7,840
1080-1572-522321	Linen/Uniform Rental Service	7,995	2,387	3,500	2,500
	Total	7,995	2,387	11,588	10,340
Supplies					
1080-1572-531102	Building Supplies	4,778	5,161	6,000	6,000
1080-1572-531210	Water/Sewer	5,202	4,726	6,500	6,120
1080-1572-531220	Gas	5,319	4,504	7,500	5,700
1080-1572-531230	Electric	\$ 20,355	\$ 18,977	5 27,000	\$ 23,700

Account	Description	FY 2018 Actual Amount	FY 2019 Actual Amount	FY 2 Adop Buc		FY 2021 Adopted Budget
1080-1572-531600	Small Equipment	\$ -	\$-	\$ 3,	000	\$ 2,500
	Total	35,654	33,368	50,	000	44,020
Machinery & Equipment						
1080-1572-542100	Machinery	-	53,006		-	-
	Total	-	53,006		-	-
	Sub Department 1572 - Festival Center Totals	43,649	88,761	61,	588	54,360
Departi	ment 1080 - Public Information/Marketing Totals	\$ 833,233	\$ 907,610	\$ 980	,541	\$ 941,479
Department 2000 - Municipal Co	urt					
	Sub Department 2100 - Municipal Court Administration					
Salaries & Wages						
2000-2100-511000	Salaries & Wages	409,142	421,998	441,	,978	448,935
2000-2100-511101	Part Time Salaries & Wages	27,117	21,963	41	,616	40,808
2000-2100-511200	Seasonal/Temporary	5,200	11,567	12,	000	12,000
2000-2100-511300	Overtime	1,769	1,474	2	,752	2,727
	Total	443,228	457,002	498,	346	504,470
Employee Benefits						
2000-2100-512100	Group Insurance	66,490	60,191	57	7,198	62,948
2000-2100-512200	FICA Tax	34,021	35,598	38	8,123	38,592
2000-2100-512400	Retirement Contrib/Pension	37,758	36,293	40	,974	42,475
	Total	138,269	132,082	136,	,295	144,015
Purchased Professional & Technico	al Services					
2000-2100-521310	Witness Fees	-	-		150	150
2000-2100-521311	Indigent Defense	2,386	1,356	3,	250	3,000
2000-2100-521312	Language Translator	2,055	1,801	2	,610	3,000
2000-2100-521313	Collection Agency Fees	-	-		1	1
	Total	4,441	3,157	6	5,011	6,151
Purchased Property Services						
2000-2100-522201	Office Equipment Maintenance	199	198		600	600
2000-2100-522322	Equipment Leases	588	588		800	800
	Total	\$ 787	\$ 786	\$ 1,-	400	\$ 1,400

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Account	Description		FY 2018 Actual Amount	FY 2019 Actual Amount	FY 2020 Adopted Budget	FY 202 Adoptec Budge
Other Purchased Services						
2000-2100-523203	Cell Phones	\$	960	\$ 960	\$ 960	\$ 540
2000-2100-523300	Advertising/Public Notices		25	75	350	20
2000-2100-523600	Dues & Professional Fees		1,160	1,338	1,934	1,63
2000-2100-523700	Certification/ Educ/Training		6,410	5,689	12,480	9,330
2000-2100-523850	Contract Labor		-	7,037	1	
	Total		8,555	15,099	15,725	11,708
Supplies						
2000-2100-531100	Office Supplies		2,746	3,840	5,750	5,750
2000-2100-531400	Subscriptions & Periodicals		514	462	670	72
2000-2100-531601	Office Equipment		2,012	2,113	2,145	2,14
2000-2100-531703	Emp/Council & Comm. Relations		1,020	655	1,110	460
	Total		6,292	7,070	9,675	9,080
	Sub Department 2100 - Municipal Court Administrati	on Totals	601,572	615,196	667,452	676,824
	Department 2000 - Municipal Court Totals	\$	601,572	\$ 615,196	\$ 667,452	\$ 676,824
Department 3000 - Police						
	Sub Department 3210 - Police Administration					
Salaries & Wages						
3000-3210-511000	Salaries & Wages		411,188	539,763	451,159	453,235
3000-3210-511300	Overtime		142	116	3,211	3,244
	Total		411,330	539,879	454,370	456,479
Employee Benefits						
3000-3210-512100	Group Insurance		66,498	74,179	67,578	68,120
3000-3210-512200	FICA Tax		30,560	40,304	34,017	34,383
3000-3210-512400	Retirement Contrib/Pension		42,175	47,655	43,152	43,398
	Total		139,233	162,138	144,747	145,90
Purchased Professional & Techni	cal Services					
3000-3210-521200	Professional Services		79,886	106,285	88,000	88,000
3000-3210-521303	Maintenance Tech/ Contracts		8,914	76,830	10,000	11,20
	Total	\$	88,800	\$ 183,115	\$ 98,000	\$ 99,20

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Account	Description	FY 2018 Actual Amount		FY 2019 Actual Amount	FY 2020 Adopted Budget	FY 202 Adopted Budge
Purchased Property Services		, ano ann		, ano ann	Duager	Duuge
3000-3210-522130	Bldg. Maintenance/Cleaning	\$ 10,359	\$	63,990 \$	15,000	\$ 15,000
	Total	10,359		63,990	15,000	15,000
Other Purchased Services						
3000-3210-523203	Cell Phones	1,920		2,320	1,920	1,620
3000-3210-523600	Dues & Professional Fees	30		355	405	455
3000-3210-523700	Certification/ Educ/Training	20,297		21,598	31,000	20,000
	Total	22,247		24,273	33,325	22,075
Supplies						
3000-3210-531100	Office Supplies	18,580		19,895	21,000	21,000
3000-3210-531210	Water/Sewer	1,924		2,044	2,000	2,350
3000-3210-531230	Electric	126,347		102,638	120,000	113,040
3000-3210-531702	Employee Relations	398		585	600	400
3000-3210-531706	Uniforms	664		974	1,200	1,200
	Total	147,913		126,134	144,800	137,990
	Sub Department 3210 - Police Administration Totals	819,882	1	,099,529	890,242	876,646
	Sub Department 3221 - Criminal Investigations Division					
Salaries & Wages						
3000-3221-511000	Salaries & Wages	604,524		546,772	680,075	482,886
3000-3221-511300	Overtime	 34,757		17,631	36,460	24,108
	Total	639,281		564,403	716,535	506,994
Employee Benefits						
3000-3221-512100	Group Insurance	122,315		103,336	165,084	113,470
3000-3221-512200	FICA Tax	47,369		41,797	54,815	38,786
3000-3221-512400	Retirement Contrib/Pension	60,702		51,844	70,207	50,699
	Total	230,386		196,977	290,106	202,95
Purchased Property Services						
3000-3221-522201	Office Equipment Maintenance	 -		4	500	250
	Total	\$ -	\$	4 \$	500	\$ 250

Account	Description	FY 2018 Actual Amount	FY 2019 Actual Amount	FY 2020 Adopted Budget	FY 2021 Adopted Budget
Other Purchased Services					
3000-3221-523203	Cell Phones	\$ 960	\$ 80	\$ 960	\$ 540
3000-3221-523600	Dues & Professional Fees	760	760	1,050	1,050
3000-3221-523700	Certification/ Educ/Training	210	313	7,230	5,000
	Total	1,930	1,153	9,240	6,590
Supplies					
3000-3221-531104	Supplies	670	960	1,365	1,000
3000-3221-531107	Evidence Collection & Processing	919	225	5,000	5,000
3000-3221-531601	Office Equipment	-	719	500	500
3000-3221-531603	Police Equipment	1,270	2,495	4,801	4,000
3000-3221-531604	Police Vests	4,809	16,493	14,530	20,180
3000-3221-531703	Emp/Council & Comm. Relations	12,632	12,055	15,053	20,553
3000-3221-531706	Uniforms	 3,798	 4,333	 5,830	5,830
	Total	24,098	37,280	47,079	57,063
	Sub Department 3221 - Criminal Investigations Division Totals	895,695	799,817	1,063,460	773,852
	Sub Department 3223 - Police Uniform Division				
Salaries & Wages					
3000-3223-511000	Salaries & Wages	2,491,072	2,449,539	2,539,608	2,626,438
3000-3223-511101	Part Time Salaries & Wages	800	1,150	3,000	3,030
3000-3223-511300	Overtime	168,032	172,098	193,484	198,818
	Total	 2,659,904	2,622,787	2,736,092	2,828,286
Employee Benefits					
3000-3223-512100	Group Insurance	552,549	580,204	701,605	693,091
3000-3223-512200	FICA Tax	196,041	192,726	209,311	216,364
3000-3223-512400	Retirement Contrib/Pension	 258,365	 234,163	259,704	273,181
	Total	1,006,955	1,007,093	1,170,620	1,182,636
Purchased Professional & Techn	ical Services				
3000-3223-521312	Language Translator	1,353	1,844	1,500	2,000
	Total	\$ 1,353	\$ 1,844	\$ 1,500	\$ 2,000

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		FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
Account	Description	Amount	Amount	Budget	Budget
Purchased Property Services					
3000-3223-522201	Office Equipment Maintenance	\$ -	\$ 48	\$ 1,000	\$ 500
3000-3223-522206	Repairs & Maint - Equipment	5,778	5,496	7,325	12,025
	Total	 5,778	5,544	8,325	12,525
Other Purchased Services					
3000-3223-523203	Cell Phones	1,920	2,720	1,920	1,080
3000-3223-523600	Dues & Professional Fees	180	180	180	180
3000-3223-523700	Certification/ Educ/Training	 6,105	6,507	8,015	5,020
	Total	8,205	9,407	10,115	6,280
Supplies					
3000-3223-531108	Prisoner Medical & Supply	3,509	6,521	29,288	29,288
3000-3223-531111	Supplies - K-9	5,099	8,049	7,512	7,511
3000-3223-531112	Supplies - Horse Patrol	3,938	3,534	6,800	25
3000-3223-531603	Police Equipment	28,825	18,636	22,297	26,662
3000-3223-531706	Uniforms	16,376	28,502	38,365	45,774
	Total	57,747	65,242	104,262	109,260
	Sub Department 3223 - Police Uniform Division Totals	3,739,942	3,711,917	4,030,914	4,140,987
	Sub Department 3224 - Police Support Srvcs Division				
Salaries & Wages					
3000-3224-511000	Salaries & Wages	460,113	537,914	775,813	715,703
3000-3224-511101	Part Time Salaries & Wages	110,890	130,052	226,310	248,984
3000-3224-511300	Overtime	 25,678	23,310	41,019	37,028
	Total	596,681	691,276	1,043,142	1,001,715
Employee Benefits					
3000-3224-512100	Group Insurance	107,291	128,145	217,927	198,558
3000-3224-512200	FICA Tax	43,599	50,450	79,800	76,631
3000-3224-512400	Retirement Contrib/Pension	45,425	47,941	77,239	70,812
	Total	196,315	226,536	374,966	346,001
Purchased Property Services					
3000-3224-522130	Bldg. Maintenance/Cleaning	\$ -	\$ -	\$ 13,987	\$ 10,187

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Account 3000-3224-522201 Other Purchased Services 3000-3224-523202 3000-3224-523203 3000-3224-523600 3000-3224-523700	Description Office Equipment Maintenance \$ Total	Amount 119 119	Amount \$ 1,031	Budget \$ 3,000	Budget
Other Purchased Services 3000-3224-523202 3000-3224-523203 3000-3224-523600			\$ 1,001	ф <u>5,000</u>	\$ 3,000
3000-3224-523202 3000-3224-523203 3000-3224-523600		119	1,031	16,987	13,187
3000-3224-523202 3000-3224-523203 3000-3224-523600			1,001	10,907	15,107
3000-3224-523203 3000-3224-523600	Support Agreements	185,560	180,838	228,684	271,524
3000-3224-523600	Cell Phones	64	1,408	2,688	1,512
	Dues & Professional Fees	455	295	600	700
5000-5224-525700		455	16,813	15,000	2,001
7000 7004 507000	Certification/Educ/Training				800
3000-3224-523902	Records Destruction	696	654 200,008	247772	
Course line	Total	191,552	200,008	247,772	276,537
Supplies		70.0	1701	7 000	7.000
3000-3224-531101	Postage	788	1,701	3,000	3,000
3000-3224-531107	Evidence Collection & Processing	10,883	8,442	14,090	9,590
3000-3224-531601	Office Equipment	5,836	1,561	7,900	5,900
3000-3224-531602	Computer Upgrades	107,929	124,236	93,153	123,654
3000-3224-531603	Police Equipment	41,370	24,801	31,500	20,500
3000-3224-531706	Uniforms	9,864	2,594	6,000	6,000
	Total	176,670	163,335	155,643	168,644
	Sub Department 3224 - Police Support Srvcs Division Totals	1,161,337	1,282,186	1,838,510	1,806,084
	Sub Department 3270 - Police Dispatch				
Salaries & Wages					
3000-3270-511000	Salaries & Wages	467,918	489,081	525,817	540,291
3000-3270-511101	Part Time Salaries & Wages	-	-	30,878	-
3000-3270-511300	Overtime	52,547	51,229	33,352	81,862
	Total	520,465	540,310	590,047	622,153
Employee Benefits					
3000-3270-512100	Group Insurance	122,637	123,162	128,894	155,321
3000-3270-512200	FICA Tax	37,307	39,864	45,139	47,595
3000-3270-512400	Retirement Contrib/Pension	48,046	45,476	51,800	57,605
	Total \$	207,990	\$ 208,502	\$ 225,833	\$ 260,521

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		FY 2018 Actual	FY 2019 Actual		FY 2020 Adopted	FY 2021 Adopted
Account	Description	Amount	Amount		Budget	Budget
Purchased Property Services						
3000-3270-522322	Equipment Leases	\$ 312,986	\$ 3,452	\$	3,396	\$ 3,396
	Total	 312,986	3,452		3,396	3,396
Other Purchased Services						
3000-3270-523202	Support Agreements	37,038	25,002		41,250	86,149
3000-3270-523203	Cell Phones	16	32		1,152	648
3000-3270-523700	Certification/ Educ/Training	-	-		6,000	3,000
	Total	37,054	25,034		48,402	89,797
Supplies						
3000-3270-531100	Office Supplies	273	165		200	200
3000-3270-531601	Office Equipment	5,049	4,708		4,200	4,200
	Total	5,322	4,873		4,400	4,400
Machinery & Equipment						
3000-3270-542100	Machinery	127,828	-		134,285	134,285
3000-3270-542400	Computers	2,393	2,619		4,000	4,000
	Total	130,221	2,619		138,285	138,285
	Sub Department 3270 - Police Dispatch Totals	1,214,038	784,790		1,010,363	1,118,552
	Sub Department 3290 - Consolidated Veh Maint Division					
Purchased Property Services						
3000-3290-522202	Vehicle Repairs/Maintenance	166,195	167,341		145,386	145,386
3000-3290-522207	Vehicle Accident Repairs	23,908	23,968		30,000	30,000
3000-3290-522322	Equipment Leases	38,410	-		-	-
	Total	228,513	191,309		175,386	175,386
Other Purchased Services						
3000-3290-523101	Insurance Deductible	3,556	4,000		6,000	5,000
3000-3290-523600	Dues & Professional Fees	499	499		499	499
3000-3290-523700	Certification/ Educ/Training	1,669	7,203	_	5,995	5,000
3000-3290-523903	Emissions/Tags/Titles	1,651	1,300		2,455	1,455
	Total	\$ 7,375		¢	14,949	

			FY 2018 Actual		FY 2019 Actual		FY 2020 Adopted		FY 2021 Adopted
Account	Description		Amount		Amount		Budget		Budget
Supplies	5 10 01	<i>.</i>	075 00 4	<i>*</i>	071 070	<i>*</i>	700.000	<i>•</i>	075 000
3000-3290-531270	Fuel & Oil	\$	235,084	\$	231,038	\$	300,000	\$	275,000
3000-3290-531603	Police Equipment	_	6,464		6,815	_	5,770		5,000
	Total	_	241,548		237,853	_	305,770	_	280,000
	Sub Department 3290 - Consolidated Veh Maint Division To	otals	477,436		442,164		496,105		467,340
	Department 3000 - Police Totals	\$	8,308,330	\$	8,120,403	\$	9,329,594	\$	9,183,461
Department 4000 - Public Work	ks			_				_	
	Sub Department 4100 - Public Works Administration								
Salaries & Wages									
4000-4100-511000	Salaries & Wages		693,516		716,718		807,909		740,402
4000-4100-511101	Part Time Salaries & Wages		48,766		47,319		59,492		102,550
4000-4100-511300	Overtime		60,560		60,094		58,750		59,312
	Total		802,842		824,131		926,151		902,264
Employee Benefits									
4000-4100-512100	Group Insurance		196,609		202,306		268,436		196,690
4000-4100-512200	FICA Tax		58,981		60,572		70,851		69,023
4000-4100-512400	Retirement Contrib/Pension		70,241		66,345		73,130		66,958
	Total		325,831		329,223		412,417		332,671
Purchased Professional & Techn	ical Services								
4000-4100-521200	Professional Services		17,980		9,195		37,260		32,260
	Total		17,980		9,195		37,260		32,260
Purchased Property Services		_							
4000-4100-522110	Garbage Disposal Services		-		6,746		64,746		64,746
4000-4100-522202	Vehicle Repairs/Maintenance		7,736		15,383		16,820		16,820
4000-4100-522203	General Emergency Repairs		29,314		23,161		36,900		45,485
4000-4100-522206	Repairs & Maint - Equipment		42,494		31,608		31,480		31,480
4000-4100-522208	Repairs & Maint - Streets/ Sidewalks		1,991		9,975		1		15,000
4000-4100-522321	Linen/Uniform Rental Service		4,432		7,961		7,470		7,470
	Total	\$	85,967	\$	94,834	\$	157,417	\$	181,001
	10101			¥	51,001	Ŷ	157, 117	Ŷ	.01,001

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Supplies

Other Purchased Services

4000-4100-523203 4000-4100-523600 4000-4100-523700

4000-4100-531100 4000-4100-531104 4000-4100-531108 4000-4100-531200 4000-4100-531220

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Description		FY 2018 Actual Amount	FY 2019 Actual Amount	FY 2020 Adopted Budget	FY 2021 Adopted Budget
Cell Phones	\$	4,920	\$ 3,720 \$	3,360	\$ 1,884
Dues & Professional Fees		4,432	4,340	6,100	6,308
Certification/ Educ/Training		5,127	6,298	5,680	7,060
Total		14,479	14,358	15,140	15,252
Office Supplies		1,386	1,507	1,850	1,850
Signs/Banners		7,619	9,875	10,000	10,000
Supplies		25,053	23,571	19,500	19,500
Prisoner Medical & Supply		11,636	12,839	14,000	18,100
Safety / Disaster Mgmt Supplies & Equipment		29,897	7,677	34,500	25,000
Water/Sewer		2,996	2,045	4,800	3,520
Gas		3,774	4,023	3,960	4,800
Electric		10,663	11,334	11,220	13,800
Small Equipment		3,931	4,886	6,600	6,600

		,	,	,	,
4000-4100-531230	Electric	10,663	11,334	11,220	13,800
4000-4100-531600	Small Equipment	3,931	4,886	6,600	6,600
4000-4100-531703	Emp/Council & Comm. Relations	3,828	4,040	3,400	5,400
	Total	100,783	81,797	109,830	108,570
Machinery & Equipment					
4000-4100-542100	Machinery	-	24,705	-	5,501
4000-4100-542200	Vehicles	-	39,000	30,000	-
	Total	-	63,705	30,000	5,501
	Sub Department 4100 - Public Works Administration Totals	1,347,882	1,417,243	1,688,215	1,577,519
	Sub Department 4120 - Community Enhancement				
Supplies					
4000-4120-531110	Veterans Flags & Markers	5,076	1,743	6,050	6,000
4000-4120-531707	Holiday Decorations	14,294	10,269	36,121	35,000
	Total	19,370	12,012	42,171	41,000
	Sub Department 4120 - Community Enhancement Totals	\$ 19,370	\$ 12,012	\$ 42,171	\$ 41,000

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Account	Description		FY 2018 Actual		FY 2019 Actual	FY 2020 Adopted		FY 2021 Adopted
Account	Description Sub Department 4125 - Citywide Building/Property Maint		Amount		Amount	Budget		Budget
Purchased Professional & Technica								
4000-4125-521303	Maintenance Tech/ Contracts	\$	54,733	¢	66,459	\$ 18,220	¢	32,940
+000 +125 521505	Total	Ψ	54,733	Ψ	66,459	18,220	Ψ	32,940
Purchased Property Services		_	54,755			10,220	_	52,540
4000-4125-522130	Bldg. Maintenance/Cleaning		3,293		3,905	7,500		8,500
4000-4125-522210	General Repairs		85,573		87,114	50,000		45,001
4000 4123 322210	Total	_	88,866	_	91,019	57,500	_	53,501
	Sub Department 4125 - Citywide Building/Property Maint Totals	_	143,599	_	157,478	75,720	_	86,441
	Sub Department 4540 - Recyclables Collection	_		_	137, 170	10,120	_	00,111
Purchased Professional & Technica Services								
4000-4540-521300	Technical Services		-		1,303	3,400		5,150
	Total		-		1,303	3,400		5,150
	Sub Department 4540 - Recyclables Collection Totals		-		1,303	3,400		5,150
I	Department 4000 - Public Works Totals	\$	1,510,851	\$	1,588,036	\$ 1,809,506	\$	1,710,110
Department 6000 - Parks & Recrea	ation							
	Sub Department 6110 - Cultural Recreation Admin							
Salaries & Wages								
6000-6110-511000	Salaries & Wages		542,801		558,627	613,646		654,482
6000-6110-511101	Part Time Salaries & Wages		147,360		168,861	119,113		116,892
6000-6110-511200	Seasonal/Temporary		167,092		174,549	163,294		163,294
6000-6110-511300	Overtime		2,696		2,314	3,884		4,579
	Total		859,949		904,351	899,937		939,247
Employee Benefits								
6000-6110-512100	Group Insurance		132,022		131,527	152,173		160,674
6000-6110-512200	FICA Tax		64,617		67,990	68,845		71,852
6000-6110-512400	Retirement Contrib/Pension		56,672		53,820	61,752		65,906
	Total	\$	253,311	\$	253,337	\$ 282,770	\$	298,432

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	Description	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
Account	Description	Amount	Amount	Budget	Budget
Purchased Professional & Technical 6000-6110-521303	Maintenance Tech/ Contracts	\$ -	\$-	\$ 24,274	¢ 70.074
6000-6110-521505		→ -	\$ -		
Purchased Property Services	Total		-	24,274	32,274
6000-6110-522130	Pldg Maintengnes/Cleaning	149.056	132,601	123,283	126,950
6000-6110-522144	Bldg. Maintenance/Cleaning Landscaping Bunten Road park	,	,	125,285	126,950
6000-6110-522149		12,411	11,717		
6000-6110-522202	Landscaping	36,497	43,507 666	43,569 500	48,569 500
	Vehicle Repairs/Maintenance	406			
6000-6110-522206	Repairs & Maint - Equipment		108	800	180 7 47
	Total	198,616	188,599	180,680	189,347
Other Purchased Services		7.4.40	7.1.10	7.440	4100
6000-6110-523203	Cell Phones	7,440	7,440	7,440	4,188
6000-6110-523301	Advertising/Promotions	12,924	6,690	11,628	2,093
6000-6110-523500	Travel/Parking	409	889	2,835	2,835
6000-6110-523600	Dues & Professional Fees	1,905	1,705	2,015	1,730
6000-6110-523700	Certification/Educ/Training	5,852	7,557	6,270	4,425
6000-6110-523801	Software Licenses	15,442	16,010	16,404	16,404
	Total	43,972	40,291	46,592	31,675
Supplies					
6000-6110-531100	Office Supplies	2,255	1,835	3,342	2,300
6000-6110-531601	Office Equipment	120	225	489	285
6000-6110-531703	Emp/Council & Comm. Relations	3,142	3,384	5,150	2,650
6000-6110-531706	Uniforms	4,304	3,630	4,200	4,200
6000-6110-531720	Park Projects	-	2,500	2,500	1,000
	Total	9,821	11,574	15,681	10,435
	Sub Department 6110 - Cultural Recreation Admin Totals	1,365,669	1,398,152	1,449,934	1,501,410
	Sub Department 6115 - Recreation Programs				
Other Purchased Services					
6000-6115-523850	Contract Labor	72,845	68,678	78,000	75,000
	Total	\$ 72,845	\$ 68,678	\$ 78,000	\$ 75,000

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Account	Description		FY 2018 Actual Amount	FY 2019 Actua Amount	l	FY 2020 Adopted Budget	FY 2021 Adopted Budget
Supplies							
6000-6115-531104	Supplies	\$	24,278	\$ 24,705	5 \$	26,635	\$ 27,831
6000-6115-531105	Seniors Program Supplies		11,556	11,694		11,950	12,400
6000-6115-531106	Program Development/ Expansion		1,168	2,889)	3,200	3,200
6000-6115-531300	Food / Concession Supplies		327	103	5	500	500
6000-6115-531600	Small Equipment		1,346	3,115	,	10,502	6,606
6000-6115-531800	Special Events		10,418	9,563	;	9,250	5,000
	Total		49,093	52,069)	62,037	55,537
	Sub Department 6115 - Recreation Programs Totals		121,938	120,747	,	140,037	130,537
	Sub Department 6217 - W.P. Jones Park						
Supplies							
6000-6217-531210	Water/Sewer		1,035	1,119)	4,800	1,920
6000-6217-531220	Gas		1,503	1,614		3,000	3,000
6000-6217-531230	Electric		6,032	5,899)	6,600	6,600
	Total		8,570	8,632	2	14,400	11,520
	Sub Department 6217 - W.P. Jones Park Totals		8,570	8,632	2	14,400	11,520
	Sub Department 6218 - Rogers Bridge Park						
Purchased Property Services							
6000-6218-522320	Equipment Rental		3,120	3,640)	3,380	3,360
	Total		3,120	3,640)	3,380	3,360
Supplies							
6000-6218-531210	Water/Sewer		15,827	15,750)	14,500	20,280
6000-6218-531230	Electric		2,091	2,157	,	2,900	2,904
	Total		17,918	17,907	,	17,400	23,184
	Sub Department 6218 - Rogers Bridge Park Totals		21,038	21,547	,	20,780	26,544
	Sub Department 6220 - W.P. Jones Park Tennis						
Supplies							
6000-6220-531210	Water/Sewer		777	1,953	5	1,320	1,320
6000-6220-531230	Electric		7,605	6,925	5	9,972	9,840
	Total	\$	8,382	\$ 8,878	\$	11,292	\$ 11,160
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Account	Description	FY 2018 Actual Amount	FY 2019 Actual Amount	FY 2020 Adopted Budget	FY 2021 Adopted Budget
	Sub Department 6220 - W.P. Jones Park Tennis Totals	\$ 8,382	\$ 8,878	\$ 11,292	\$ 11,160
	Sub Department 6221 - Bunten Park Tennis				
Supplies					
6000-6221-531230	Electric	3,943	3,740	4,500	4,500
	Total	3,943	3,740	4,500	4,500
	Sub Department 6221 - Bunten Park Tennis Totals	3,943	3,740	4,500	4,500
	Sub Department 6222 - Bunten Park Athletics				
Supplies					
6000-6222-531210	Water/Sewer	5,328	23,176	12,000	59,031
6000-6222-531220	Gas	1,066	1,447	3,000	2,520
6000-6222-531230	Electric	70,840	78,271	69,000	83,892
6000-6222-531600	Small Equipment	13,571	8,564	12,781	14,641
	Total	90,805	111,458	96,781	160,084
	Sub Department 6222 - Bunten Park Athletics Totals	90,805	111,458	96,781	160,084
	Sub Department 6223 - Scott Hudgens Park Athletics				
Supplies					
6000-6223-531210	Water/Sewer	1,415	1,726	2,040	2,930
6000-6223-531230	Electric	3,125	2,960	4,500	3,660
	Total	 4,540	4,686	6,540	6,590
	Sub Department 6223 - Scott Hudgens Park Athletics Totals	4,540	4,686	6,540	6,590
Department	6000 - Parks & Recreation Totals	\$ 1,624,885	\$ 1,677,840	\$ 1,744,264	\$ 1,852,345
Department 7000 - Planning & Development					
	Sub Department 7410 - Planning & Development Admin				
Salaries & Wages					
7000-7410-511000	Salaries & Wages	329,011	392,044	436,048	459,764
7000-7410-511101	Part Time Salaries & Wages	21,395	26,964	28,145	28,543
7000-7410-511300	Overtime	1,345	1,885	4,377	5,031
	Total	\$ 351,751	\$ 420,893	\$ 468,570	\$ 493,338

Account	Description	FY 2018 Actual Amount	FY 2019 Actual Amount	FY 2020 Adopted Budget	FY 2021 Adopted Budget
Employee Benefits		/ iniouni	, incom	Budger	Budger
7000-7410-512100	Group Insurance	\$ 66,225	\$ 84,798	\$ 107,035	\$ 111,696
7000-7410-512200	FICA Tax	26,339	31,367	35,845	37,741
7000-7410-512400	Retirement Contrib/Pension	32,207	35,921	43,069	45,495
	Total	 124,771	152,086	185,949	194,932
Purchased Professional & Techr		 ,	- ,		- ,
7000-7410-521200	Professional Services	175,282	125,262	98,760	110,000
	Total	 175,282	125,262	98,760	110,000
Purchased Property Services					
7000-7410-522201	Office Equipment Maintenance	-	-	250	250
7000-7410-522202	Vehicle Repairs/Maintenance	470	27	2,000	2,500
	Total	 470	27	2,250	2,750
Other Purchased Services					
7000-7410-523203	Cell Phones	960	960	960	540
7000-7410-523300	Advertising/Public Notices	1,635	1,732	1,750	1,750
7000-7410-523400	Printing & Binding	1,548	1,165	2,000	2,000
7000-7410-523500	Travel/Parking	2,117	2,575	3,735	2,650
7000-7410-523600	Dues & Professional Fees	406	135	795	895
7000-7410-523700	Certification/ Educ/Training	4,524	3,581	7,975	3,590
	Total	11,190	10,148	17,215	11,425
Supplies					
7000-7410-531100	Office Supplies	3,153	4,795	3,950	4,500
7000-7410-531104	Supplies	1,422	932	1,500	9,500
7000-7410-531400	Subscriptions & Periodicals	135	514	1,195	1,195
7000-7410-531703	Emp/Council & Comm. Relations	800	929	1,500	2,500
7000-7410-531706	Uniforms	 -	1,998	1,500	3,000
	Total	5,510	9,168	9,645	20,695
Machinery & Equipment					
7000-7410-542200	Vehicles	-	-	52,000	2,500
	Total	\$ -	\$-	\$ 52,000	\$ 2,500

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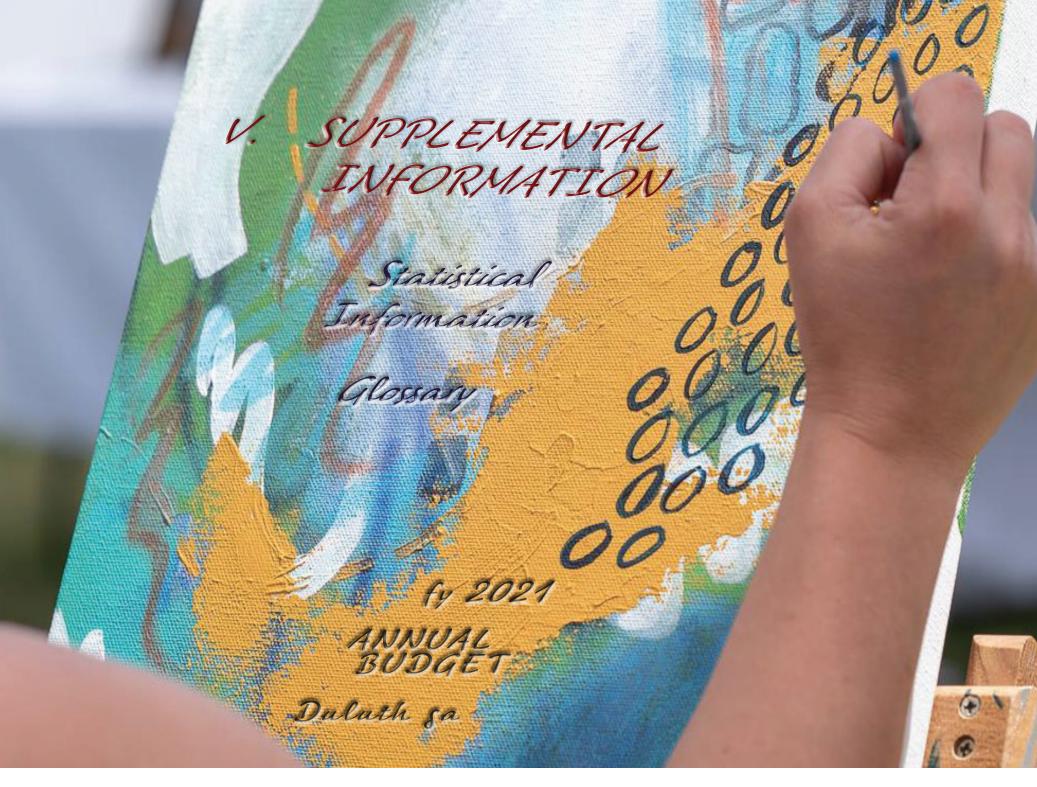
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			FY 2018 Actual		FY 2019 Actual		FY 2020 Adopted		FY 2021 Adopted
Account	Description		Amount		Amount		Budget		Budget
Payments to Others									
7000-7410-573002	Community Betterment Program	\$	16,813	\$	26,274	\$	14,004	\$	22,002
	Total		16,813	_	26,274		14,004	_	22,002
	Sub Department 7410 - Planning & Development Admin Totals	_	685,787		743,858		848,393	_	857,642
	Sub Department 7415 - Street Lights								
Purchased Property Services		_						_	
7000-7415-522210	General Repairs		3,290		-		15,000		15,000
	Total		3,290		-		15,000		15,000
Supplies									
7000-7415-531230	Electric		319,919		325,541		340,340		348,176
	Total		319,919		325,541		340,340		348,176
	Sub Department 7415 - Street Lights Totals		323,209		325,541		355,340		363,176
	Sub Department 7520 - Economic Development								
Salaries & Wages									
7000-7520-511000	Salaries & Wages		142,689		114,693		161,185		158,557
	Total		142,689		114,693		161,185		158,557
Employee Benefits									
7000-7520-512100	Group Insurance		32,451		15,877		32,157		16,521
7000-7520-512200	FICA Tax		10,508		8,548		12,331		12,130
7000-7520-512400	Retirement Contrib/Pension		14,528		10,877		16,119		15,855
	Total		57,487		35,302		60,607		44,506
Other Purchased Services									
7000-7520-523203	Cell Phones		960		960		960		1,080
7000-7520-523500	Travel/Parking		115		-		300		500
7000-7520-523600	Dues & Professional Fees		21,207		20,886		21,280		17,145
7000-7520-523700	Certification/ Educ/Training		1,130		550		2,343		1,002
	Total		23,412		22,396		24,883		19,727
Supplies							,		
7000-7520-531100	Office Supplies		1,292		1,053		1,500		1,500
7000-7520-531400	Subscriptions & Periodicals	\$	593	\$	879	\$	800	\$	800
		Ψ	555	Ψ	015	Ψ	000	Ψ	000

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Description		FY 2018 Actual		FY 2019 Actual		FY 2020 Adopted		FY 2021 Adopted
· ·	¢		¢		¢		¢	Budget
	φ		Þ		Э		Þ	17.000
	_		_		-		_	13,000
	_				_		-	15,300
					*			238,090
7000 - Planning & Development Totals	\$	1,245,823	\$	1,252,071	\$	I,465,708	\$	1,458,908
Sub Department 8100 - Citywide Software/ BOA								
			_					
Other Debt Principal		-		99,539		-	_	-
Total	_	-		99,539	_	-		
Interest Expense		-		11,774		-		
Total		-		11,774		-		
Sub Department 8100 - Citywide Software/ BOA Totals		-		111,313		-		
	\$	-	\$	111,313	\$	-	\$	-
25								
Transfer to Workers Comp 600		250,000		250,000		250,000		225,000
Transfer to Fund 700 DDA		667,889		666,826		830,653		667,193
Transfer to Fund 770 URA		1,024,873		1,029,884		1,029,122		1,027,654
Transfer to SPLOST Vehicles		49,299		51,642		-		
Transfer to Hospital Connector Road		255		-		-		
Transfer to HRA Fund 601		35,000		-		-		
Transfer to Downtown Detention Facility CD-68		-		500,000		-		
Transfer to Tax Allocation District		-		-		200,553		200,553
Total		2,027,316		2,498,352		2,310,328		2,120,400
					_		_	
ent Total: Other Financing Uses Totals	\$	2,027,316	\$	2,498,352	\$	2,310,328	\$	2,120,400
	Total Interest Expense Total Interest Expense Total Sub Department 8100 - Citywide Software/ BOA Totals Transfer to Workers Comp 600 Transfer to Workers Comp 600 Transfer to Fund 700 DDA Transfer to Fund 770 URA Transfer to Fund 770 URA Transfer to SPLOST Vehicles Transfer to HRA Fund 601 Transfer to HRA Fund 601 Transfer to Downtown Detention Facility CD-68 Transfer to Tax Allocation District	Office Equipment \$ Citywide Promotions	DescriptionActual AmountOffice Equipment\$-Citywide Promotions11,354Total13,239Sub Department 7520 - Economic Development Totals236,827* 7000 - Planning & Development Totals\$Sub Department 8100 - Citywide Software/ BOA-Other Debt Principal-Total-Sub Department 8100 - Citywide Software/ BOA-Other Debt Principal-Total-Sub Department 8100 - Citywide Software/ BOA-Other Debt Principal-Total-Sub Department 8100 - Citywide Software/ BOA Totals-Sub Department 8100 - Citywide Software/ BOA Totals-Transfer to Workers Comp 600250,000Transfer to Fund 700 DDA667,889Transfer to Fund 770 URA1,024,873Transfer to SPLOST Vehicles49,299Transfer to HRA Fund 60135,000Transfer to HRA Fund 601350,000Transfer to Downtown Detention Facility CD-68-Transfer to Tax Allocation District-	DescriptionActual AmountOffice Equipment\$\$Citywide Promotions11,354Total13,239Sub Department 7520 - Economic Development Totals236,827*1,245,823\$*1,245,823\$*1,245,823\$Sub Department 8100 - Citywide Software/ BOA**-**1****************************************************************************************************************** <td>Description Actual Amount Actual Amount Office Equipment \$ - \$ - Citywide Promotions 11,354 8,349 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -</td> <td>Description Actual Amount Actual Amount Office Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ <t< td=""><td>Actual Actual Budget Office Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td><td>Actual Actual Actual Actual Actual Office Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td></t<></td>	Description Actual Amount Actual Amount Office Equipment \$ - \$ - Citywide Promotions 11,354 8,349 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Description Actual Amount Actual Amount Office Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ <t< td=""><td>Actual Actual Budget Office Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td><td>Actual Actual Actual Actual Actual Office Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$</td></t<>	Actual Budget Office Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Actual Actual Actual Actual Actual Office Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$



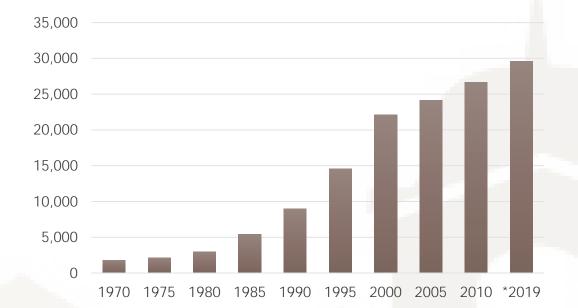
Statistical Information



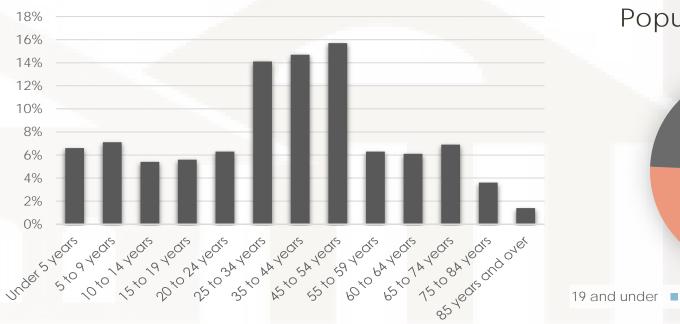
SNAPSHOT

2019 Population Estimates*	29,609
Median Household Income	\$64,354
Persons in poverty	12%
Educational Attainment high school graduate or higher	91%
Persons without health insurance	15%
Median Housing Value	\$212,100
Total Housing Units	11,970
Number of Companies**	5,621
Male Median Income	\$41,527
Female Median Income	\$29,522
Veterans	1,500
Households with a broadband internet subscription	88%
Unemployment Rate Duluth****	7.5%
Unemployment Rate GA***	7.6%
*Source: Vintage 2019 population estimate **Source: 2012 Survey of Business Owners ***Source: U.S. Bureau of Labor Statistics - July 2020 ****Source: ycharts.com - July 2020 Source: 2014-2018 American Community Survey 5-Year Estimates	

Ζ	Year	Population	Percent Change
\bigcirc	1970	1,810	
\subseteq	1975	2,133	18%
	1980	2,956	39%
\triangleleft	1985	5,448	84%
	1990	9,029	66%
\bigcirc	1995	14,605	62%
\square	2000	22,122	51%
\bigcirc	2005	24,180	9%
\mathbf{O}	2010	26,688	10%
	*2019	29,609	11%

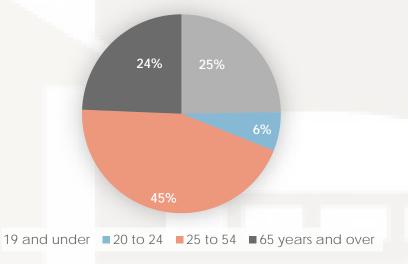


*Vintage 2019 Population Estimates



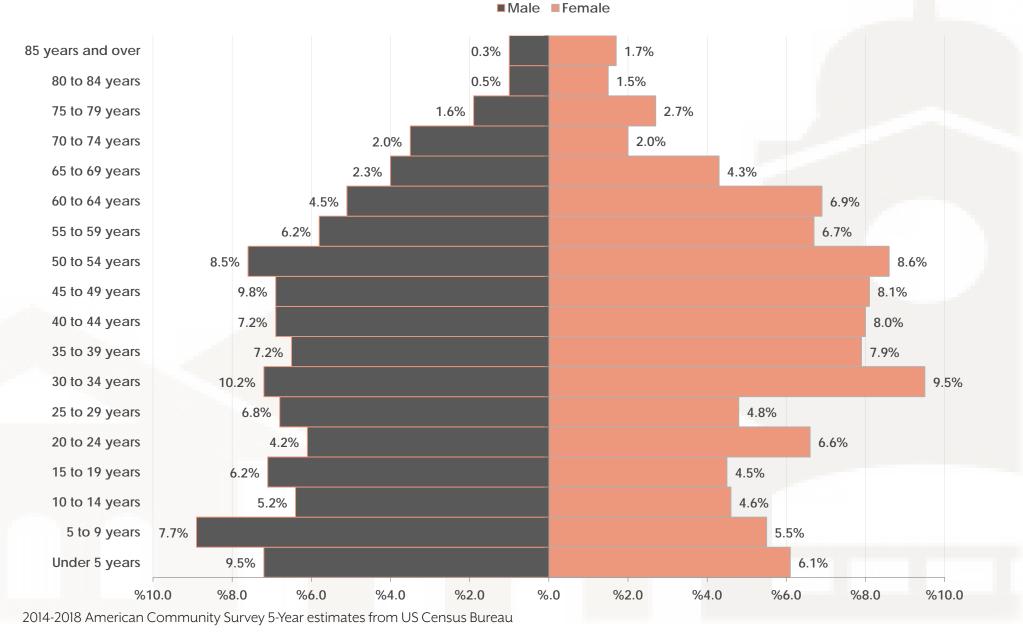
Population Distribution

Duluth



Statistical Information 292

POPULATION PYRAMID



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Year	Number of Households	Average Household Size
1970	537	3
1975	653	3
1980	951	3
1985	1,914	3
1990	3,486	3
1995	5,224	3
2000	9,151	3
2005	10,680	2
2010	11,313	2
2018*	11,822	3

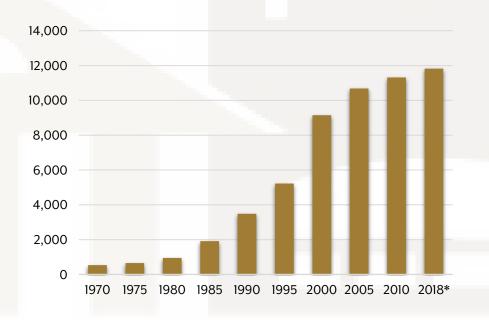
*2014-2018 American Community Survey 5-Year Estimates

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1970 1975 1980 1985 1990

AVERAGE HOUSEHOLD SIZE

NUMBER OF HOUSEHOLDS

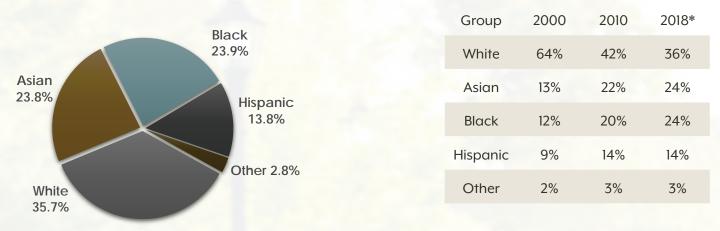


Statistical Information 294

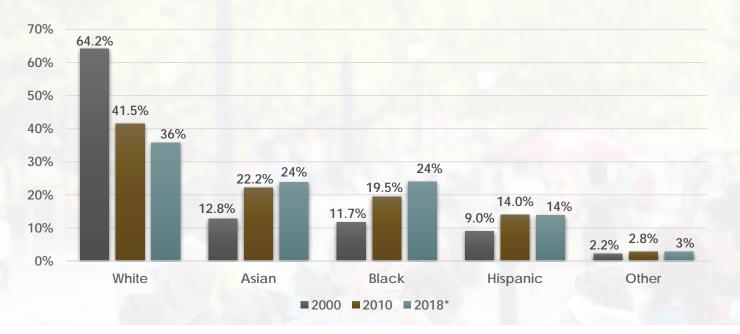
1995 2000 2005 2010 2018*

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DIVERSITY



* 2014-2018 American Community Survey 5-Year estimates from US Census Bureau



Statistical Information 295

INCOME

INCOME RANGE	2000	2009	2018*
LESS THAN \$10,000	2%	3%	5%
\$10,000 TO \$14,999	2%	2%	3%
\$15,000 TO \$24,999	7%	7%	6%
\$25,000 TO \$34,999	10%	10%	7%
\$35,000 TO \$49,999	17%	17%	10%
\$50,000 TO \$74,999	26%	21%	20%
\$75,000 TO \$99,999	15%	16%	16%
\$100,000+	21%	25%	32%



* 2014-2018 American Community Survey 5-Year estimates from US Census Bureau

Statistical Information SCHOOLS

Gwinnett County Public Schools are noted by **GCPS**. The website for the most current information on those schools is <u>http://publish.gwinnett.k12.ga.us/gcps/home/public/schools</u>

B.B. Harris Elementary School (GCPS) 3123 Clairborne Dr Duluth, GA 30096 770.476.2241 Berkeley Lake Elementary School (GCPS) 4300 Berkeley Lake Rd Duluth, GA 30096 770.446.0947 Brooks Coleman Middle School (GCPS) 3057 Main St Duluth, GA 30096 Charles Brant Chesney Elementary School (GCPS) 3878 Old Norcross Rd Duluth, Georgia 30096 678.542.2300 Chattahoochee Elementary School (GCPS) 2930 Albion Farm Rd Duluth, GA 30097 770.497.9907 **Duluth High School (GCPS)** 3737 Brock Rd Duluth, GA 30096 770.476.5206 Duluth Middle School (GCPS) 3200 Pleasant Hill Rd Duluth, GA 30096 770.476.3372 **Duluth Montessori School** 2997 Main St Duluth, GA 30097 770.476.9307 duluthmontessori.com Edith Overholser

Greater Atlanta Montessori School 3351 North Berkeley Lake Rd Duluth, GA, 30096 770.232.0330 www.gamontessori.com Director: Hannah Gentry Hull Middle School (GCPS) 1950 Old Peachtree Rd Duluth, GA 30097 770.232.3200

M. H. Mason Elementary School (GCPS) 3030 Bunten Rd Duluth, GA 30097 770.232.3370 New Life Academy of Excellence Charter School (GCPS) 4725 River Green Pkwy Duluth, GA 30096 678.301.7255 Notre Dame Academy 4635 River Green Pkwy Duluth, GA 30096 678.387.9385 www.ndacademy.org Head of School, Ms. Debra Orr Principle, Upper Elementary and Middle School Mrs. Julia Deruki Interim Principal, Early Years and Lower Elementary and Director of Admissions Ms. Molly Hole Parsons Elementary School (GCPS) 1615 Peachtree Rd Suwanee GA 30024 678.957.3050 Peachtree Ridge High School (GCPS) 1555 Old Peachtree Rd Suwanee, Georgia 30024 678.957.3100

ANNUAL Duluth

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	Administration & Support & Waste 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:	Source: U.S. Census Bureau, 2012 Economic Census					

Statistical Information 298

Statistical Information TOP EMPLOYERS

Company	Employees	Industry
Gwinnett Hospital System, Inc.	925	General Medical and Surgical Hospitals
Gwinnett County Public Schools	485	Elementary and Secondary Schools
The Pritzker Group-Chicago LLC	349	Offices of Lawyers
Metasys Technologies, Inc.	318	Custom Computer Programming Services
Global Resource Management, Inc.	310	Computer Systems Design Services
Nitelines Usa, Inc.	275	Continuing Care Retirement Communities
Amedisys Home Health, Inc. of Florida	240	Temporary Help Services
AGCO Corporation	215	Farm Machinery and Equipment Manufacturing
Walmart Inc.	210	Discount Department Stores
ATI Telecom International Ltd	200	Telephone Apparatus Manufacturing
Omnimax International, Inc.	196	Sheet Metal Work Manufacturing
Gem Shopping Network, Inc.	160	Promoters of Performing Arts, Sports, and Similar Events with Facilities
Duke Realty Corporation	150	Lessors of Nonresidential Buildings (except Miniwarehouses)
Primus Software Corporation	150	Computer Systems Design Services
Network Cabling Infrastructures, Inc.	150	Electrical Contractors and Other Wiring Installation Contractors
Publix Super Markets, Inc.	150	Supermarkets and Other Grocery (except Convenience) Stores
The Kroger Co	150	Supermarkets and Other Grocery (except Convenience) Stores
Ganvt Motors, Inc	148	New Car Dealers
Enterprise Services LLC	138	Data Processing, Hosting, and Related Services
Broadcom Corporation	130	Research and Development in the Physical, Engineering, and Life Sciences (except Biotechnology)
Formetco, Incorporated	124	Sign Manufacturing
Ericsson Television Inc.	120	Custom Computer Programming Services
General Electric Company	120	Testing Laboratories
Publix Super Markets, Inc.	120	Supermarkets and Other Grocery (except Convenience) Stores
Concurrent Computer Corporation	110	Electronic Computer Manufacturing
Travel Incorporated	102	Travel Agencies
Source: Dun & Bradstreet		

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Glossary

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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.

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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.

CBO: Congressional Budget Office

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.

COLA: Cost-of-Living-Adjustment

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.

CPI: Consumer Price Index

CPI-U: Consumer Price Index, All urban consumers

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.

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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.

FT: Full time

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.

FY: Fiscal year

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.

HOA: Home Owner's Association

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.

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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.

PT: Part time

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

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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.

TAD (Tax Allocation District): 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.

TAVT (Title-Ad-Valorem Tax): A one-time tax that is paid at the time the vehicle is titled. It replaced sales tax and annual ad valorem tax (annual motor vehicle tax) and is paid every time vehicle ownership is transferred or a new resident registers the vehicle in Georgia for the first time. The current TAVT rate is 6.6% of the fair market value of the vehicle.

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.



Duluth, ga ANNUAL BUDGET **2021**



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