

2022



local
is
global
DULUTH, GEORGIA

ANNUAL
BUDGET

ANNUAL BUDGET
CITY of DULUTH, GA



Duluth

*Capture the Spirit
of Good Living*

FOR THE FISCAL YEAR
JULY 1, 2019 - JUNE 30, 2020





Nancy Harris
Mayor



James Riker
City Manager



Teresa Lynn
City Clerk



Marsha Anderson Bomar
Councilmember



Kirkland Carden
Councilmember



Billy Jones
Councilmember



Kelly Kelkenberg
Mayor Pro Tem



Greg Whitlock
Councilmember



Mayor & Council



Charles L. Barrett III
Judge



Randall Belcher
Police Chief



Audrey Turner
Public Works Director



Kathy Marelle
Parks & Recreation Director



Bill Aiken
Planning & Development Director



Christopher McGahee
Economic Development Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Duluth
Georgia**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrell

Executive Director



I. INTRO & OVERVIEW	1		
BUDGET MESSAGE	2		
ORGANIZATIONAL CHART.....	10		
AUTHORIZED PERSONNEL.....	13		
HISTORY	20		
MAP OF DULUTH.....	22		
STATEMENT OF MISSION	23		
FINANCIAL POLICIES	24		
BUDGET CALENDAR.....	39		
BUDGET AT A GLANCE	40		
FUND BALANCE	45		
II. GENERAL FUND.....	59		
GENERAL FUND REVENUES	60		
GENERAL FUND EXPENDITURES	92		
MAYOR & COUNCIL	100		
CITY MANAGER	103		
CITY CLERK	107		
GENERAL GOVERNMENT	125		
MUNICIPAL COURT	129		
		PARK & RECREATION.....	133
		PLANNING & DEVELOPMENT	146
		ECONOMIC DEVELOPMENT	154
		PUBLIC SAFETY	166
		PUBLIC WORKS.....	183
		FINANCIAL FORECAST	191
		III. OTHER FUNDS.....	199
		SPECIAL REVENUE FUNDS	200
		ENTERPRISE FUNDS.....	205
		INTERNAL SERVICE FUNDS	208
		TRUST & AGENCY FUNDS	212
		COMPONENT UNITS	214
		CAPITAL IMPROVEMENTS	218
		IV. GENERAL FUND LINE ITEMS	258
		GENERAL FUND REVENUES LINE ITEM	259
		GENERAL FUND EXPENDITURES LINE ITEM.....	266
		V. SUPPLEMENTAL INFORMATION	295
		STATISTICAL INFORMATION	296
		GLOSSARY	304

LIVE WORK PLAY

I. INTRO & OVERVIEW

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





FISCAL YEAR 2020 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 2020 Annual Operating and Capital Budget. This year's budget seeks to provide the level of service the citizens of Duluth have come to expect, and in some cases provides for enhancements or increases in that level of service. This budget was also created to develop new initiatives and strategies to allow Duluth to be a forward-thinking place for the many new citizens that will make Duluth their home and the new business owners that choose to start a business here.

The City of Duluth continues to experience significant growth in both residential and commercial development throughout the City. Efforts over the past few years to re-shape the downtown into a more active and inviting destination have now taken hold. Although not the only notable changes, some of the more noteworthy developments in this effort include the following: The Red Clay Music Foundry located in downtown Duluth is a 260-seat entertainment venue that hosts 20 plus performances a month from all genres of music and also accommodates a music school. The restaurant/entertainment district dubbed Parsons Alley, adjacent to the Town Green, is almost 100% occupied and features (7) restaurant/ food shops, along with two retail outlets. The recently constructed District at Duluth, a 375-unit multi-family apartment complex featuring studio, 1 & 2 bedroom units within easy walking distance of downtown, is now fully occupied. These developments have led to a ripple effect of other residential, retail and commercial development in both the immediate downtown area and throughout the City.

Residentially speaking over the past year, the completion and full occupancy of the Park at Parsons Town Square (a 36-unit townhome community), the Glens at Sugarloaf (an 80 unit gated townhome community)

with only one home remaining unsold, and South on Main (a 99-unit single family/ townhome community) with roughly one-third of the units either under construction or occupied, Duluth has welcomed many new neighbors and the trend continues!

Other residential projects in the land disturbance phase or being proposed include Gardendale (a 55-unit townhome development) Greysolon (a gated 47-unit townhome development), and Sherwood Crossing (a 79-unit townhome development) all within close proximity of downtown Duluth. Plans for a yet unnamed project proposed by the developer Ashton Woods along the Peachtree Industrial corridor proposes both single-family homes and townhomes with amenities such as pocket parks, swimming and tennis.

The City's downtown and surrounding area is also experiencing renewed commercial development. Based on a public / private partnership between the Duluth Downtown Development Authority and Courtyard by Marriott, construction is now underway to build 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. Gwinnett County is anticipated to start construction in December 2019 on the new Duluth branch of the Gwinnett Public Library System. The 20,000+ square foot library building will be constructed in downtown at the corner of Main and Hardy Streets. The City is also in preliminary discussions with a developer to locate a 30,000 square foot co-working office space development adjacent to the new library.



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 29,463 in 2017 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.

	FY20	FY19	FY18
	Adopted	Adopted	Adopted
Revenues	\$21,436,329	\$20,004,599	\$18,981,362
Expenditures	22,406,144	21,074,661	21,008,463
Change in Fund Balance	\$(969,815)	\$(1,070,062)	\$(2,027,101)

However, two important factors should be considered in noting the City's use of Fund Balance. First, staff continues to reduce reliance on Fund Balance to balance the budget primarily through growth in revenues and closely controlling expenditures. Second, the budget policy calls for revenue to be budgeted conservatively and expenditures to be budgeted without discounting. In practice, revenues and expenditures are budgeted based on historical trends, current economic conditions and relevant changes in law. Some items, particularly reoccurring expenses and more stable revenues, are easier to project and control. Other items are more volatile and can fluctuate greatly based on local and national conditions. Not "discounting" expenditures means expenditures are not reduced

for such things as vacancies in staffing or lowering utility bills due to an expected mild winter or cool summer. For these reasons, it is likely the actual (audited) results will show the use of a reduced amount of Fund Balance or none at all. This is illustrated in the following table. Note the FY19 results are, as of now, unaudited.

	FY19	FY18	FY17
	Unaudited	Actual	Actual
Revenues	\$21,960,869	\$20,824,136	\$18,966,103
Expenditures	20,451,588	19,511,446	19,521,342
Change in Fund Balance	\$1,509,281	\$1,312,690	\$(555,239)

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 to increase by \$400,000 from the FY19 budget of \$720,000. This increase is due to FY19 actual of \$886,238 and the July 1, 2019 increase in the allocation percentage the City receives from 52.44% to 65%.

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 to increase by \$400,000 from the FY19 budget of \$720,000. This increase is due to FY19 actual of \$886,238 and the July 1, 2019 increase in the allocation percentage the City receives from 52.44% to 65%.

Business Tax revenue, which includes business licenses, insurance premiums and taxes on financial institutions, is expected to increase by \$155,000 from the FY19 budget of \$3,065,000.

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 decrease by \$323,110 from the FY19 budget



of \$1,253,110 due to the expiration of the SDS agreement.

The Garbage Bag Rebate revenue, which is a monthly rebate to the City based on the number of boxes of garbage bags sold to Duluth residents, was reduced to -0- in the FY20 budget based on the new garbage collection contract with the City's waste hauler. Budgeted for FY19 was \$197,000.

Court Fines, which are fines assessed to individuals and business for violations committed within city limits, is expected to increase by \$300,000 from the FY19 budget of \$1,800,000. This increase is due to the installation of speed detection equipment in certain school zones within the City.

Overall, FY20 General Fund expenditures are projected to be \$22,406,144, which is a 6% increase from the FY19 adopted budget of \$21,074,661 and an increase from the FY19 amended budget of \$21,928,484. The FY19 budget includes a cost of living increase for employees and an almost 12% increase in employee health insurance cost.

General Fund Highlights

- FY20 General Fund budgeted expenditures are projected to increase by \$477,660 over the FY 2019 amended expenditures, primarily due to increases in salary and benefits for all departments.
- The property tax millage rate remains the same as the prior year at 6.551 mills.
- FY20 General Fund budgeted revenues are projected to increase by \$1,419,730 over FY 2019 amended revenue. This increase is mainly due to an increase in property tax revenue from new construction and property reassessment and Title Ad Valorem Tax revenue due to a change in the distribution rate.

- Employee benefits cost (medical and dental insurance) increased due to the annual renewal, with a \$189,801 increase in medical insurance, a \$6,253 increase in dental insurance.
- Budgeted expenditures include a 3% cost of living adjustment for full-time and permanent part-time employees.
- The proposed budget focuses on maintaining the City's current level of service. With the addition of two new positions, Police Camera Monitoring Technician in the Police Department and a Code Enforcement Officer, in the Planning & Development Department. In addition, the City Clerk's Office converted a part-time Administrative Assistant to full-time and the Park & Recreation Department converted three part-time Maintenance Worker positions to one full-time position.
- The budget includes \$82,000 for the purchase of four new vehicles, one in Public Works and three in Planning & Development.
- This budget includes a new budget line item of \$64,746 for garbage disposal services at the City's Public Works facility. This line item is based on the new solid waste contract for roll-off dumpster hauls.
- At \$9,050,000 and representing approximately 42% of the City's overall budgeted revenues, property taxes are the largest revenue source.
- At \$9,329,594 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 budget include:

- 1. Balanced Budget:** The FY20 budget was once again built on the overall strategy of reducing the City reliance on reserves or “savings” to balance the General Fund budget. The long-term objective is to increase revenues and control expenditures where possible, although some significant decreases in revenue are contemplated in the budget, which include Intergovernmental Revenue and the Garbage Bag Rebate. These decreases are more than offset by increases in other revenue sources through new construction and overall economic activity. The construction and economic activity has led to revenue increases from property taxes, occupational taxes, and excise taxes. Regarding expenditures, much of the increase was the result of an employee merit pay increase and an increase in health insurance premiums. While these increases are by no means taken lightly, it is important for the City to recruit and retain highly qualified employees. A merit increase, if received by an employee, is tied to the employee's performance based on an annual job review. The increase in health insurance premiums was mainly driven by the City's recent claims history. Some changes were made to the plan coverage to lower the overall increase, but without major changes, some increase was inevitable. The City's Wellness Committee continues to promote healthy living practices and incentivize those who participate in the program through reporting their annual wellness visits, physical activity, and nutrition/weight goals. Should the insurance cost continue to increase, further changes in the plan design may be necessary, along with changes in the premium allocation between the employee and the City.
- 2. Establish Duluth N.O.W.:** Duluth Neighborhood Outreach Work (NOW) is 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. The current budget calls for the addition of the full-time Code Enforcement Officer in the Planning Department to offer more coverage and further enhance the overall appearance of the City.
- 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 recent opening of George Rogers Avenue, a .5 mile road connecting State Route 120 to the round-a-bout serving a main corridor into the downtown area, (West Lawrenceville Street/McClure Bridge Road/Irwindale Road) provides pedestrian friendly sidewalks and street lighting along both sides and a future connection to Duluth High School. Construction is nearly complete on a 1.25-mile section of sidewalk along State Route 120 east that will also connect this corridor to downtown. In conjunction with new traffic calming measures in the Willbrooke subdivision, the Willbrooke Trail is almost complete, providing safe pedestrian access to over 200 homes by opening up walking access to downtown through the South on Main 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. Plans are also under design to add sidewalks along a .75-mile section of State Route 120 west to Albion Farm Road.
- 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 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 four phases of 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 at least the next three to five years. 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. When complete in approximately 15 months, the deck will include 100 parking spaces for hotel guests and the rest available for public parking. Efforts are currently underway to add an additional 70+ public parking spaces in an area adjacent to City Hall as part of approval of a 20,000 square foot co-working office building.
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 three resolutions (debts) totaling \$4,950,000 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. Staff is currently working on a plan to create two additional resolutions that will obligate much of the 30+ million dollars.

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 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

As with all cities large and small, resources are limited and funding decisions have to be made when developing a budget. The needs of departments change frequently and staff is tasked with anticipating community needs in advance. Sometimes the objectives set forth need to be reprioritized; staff and council must review the budget in terms of what can be funded in the current budget and what items, however desirable, need to be addressed in future budgets. In developing the FY20 budget, the following factors influenced the overall direction of the budget.

1. Continue working toward a balance budget by growing revenues and controlling expenditures.
2. Evaluate the success of each of the City’s events, to improve those



that are well attended and change or remove those that are not. The FY20 budget increases the overall funding for City events.

3. Address the need for employee pay increases based on the projected outcome of the prior year's budget.
4. The addition of a new full-time Code Enforcement Officer and Camera Monitoring Technician. Necessity of converting 4 part-time positions into 2 full-time positions.
5. Funding for benefits: Medical insurance increase of 12% and a 5% increase in dental insurance.
6. Address the shortfall in funding for the Stormwater Utility Fund based on a comprehensive assessment of the City stormwater infrastructure and increasing cost of infrastructure repairs and replacement.

While definitely considered during the development of the FY20 budget, several of the above factors are ongoing and will once again need to be considered in the development of future budgets.

Other Funds and Activities

The second largest fund the City operates is the Stormwater Utility Fund for the repair and maintenance of its stormwater infrastructure, which includes underground pipes, catch basins, detention ponds and street sweeping. Funding of this utility began in 2011 and comes from an annual assessment on property tax bills. The rates for condominiums have been \$14.40 and single-family homes were set at \$36.00 annually. Commercial properties were assessed \$36.00 per 2,654 square feet of impervious surface or fraction thereof. The FY20 budgeted revenue for this fund is \$880,850, which represents a decrease of \$19,322 from the FY19 amended revenues of \$900,172. This decrease can be attributed to projections based on actual revenue collections during the FY19. The

FY20 budgeted expenditures for this fund are \$1,118,024 compared to FY19 budgeted expenditures of \$1,353,174. This decrease of \$235,150 is partly due to a small FY19 mid-year budget adjust to add \$317,500 in carry forward funds from the prior year to the budget. Unspent funds from the prior year are often carried forward to the current budget, provided the fund maintains a balance equal to or great than 25% of the budgeted revenues.

The City of Duluth self-insures for workers' compensation claims and uses a Workers Compensation Fund to account for the activity. The revenue from this fund comes from two sources, an annual transfer of \$250,000 from the General Fund and interest earned on excess funds that are invested until needed. An insurance policy is purchased each year to cover any claims that exceed \$1 million, which limits the City's maximum exposure. For this reason, the City seeks to maintain a cash balance of approximately \$1 million in the fund. The current cash balance is \$782,314.83, up \$133,907.48 from the prior year.

Other funds worth noting:

Public Art Fund – Funds various art works including permanent and temporary art pieces and murals. FY20 budgeted expenditures of \$20,750.

Police State Drug Fund – Revenue is derived for the sale and confiscation of assets that the court finds are related to drug activity. FY20 budgeted expenditures of \$58,615.

Rental Motor Vehicle Tax Fund – This tax is derived from a 3% tax on the rental of certain motor vehicles in the City. FY20 budgeted expenditures of \$50,000.

Police Technology Fund – Revenue is derived from a fee assessed on all fines assessed through the Duluth Municipal Court. FY20 budgeted expenditures of \$130,000.



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. FY20 budgeted expenditures of \$826,078.

Conclusion

Over the past several years, the landscape of the City of Duluth has changed in many ways. Lifelong residents see a town that has evolved into a destination point and will continue to undergo changes in very visible ways. People gathering in and around the downtown not only meet old friends, but often times meet new neighbors and form new relationships. For all its changes, Duluth is still a small close-knit community with new and exciting thing to do and experience. The strategic vision put forth by the Mayor and Council and implemented by the staff continues to be realized. Residents can live, work, eat and find a myriad of entertainment and continuous activity in Duluth. Duluth is an attractive, growing and desirable community where family and friends gather to share good times. The financial outlook for the City is strong and this budget continues to build on the success of the past.

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

A handwritten signature in black ink, appearing to read 'James Riker'.


James Riker


City Manager




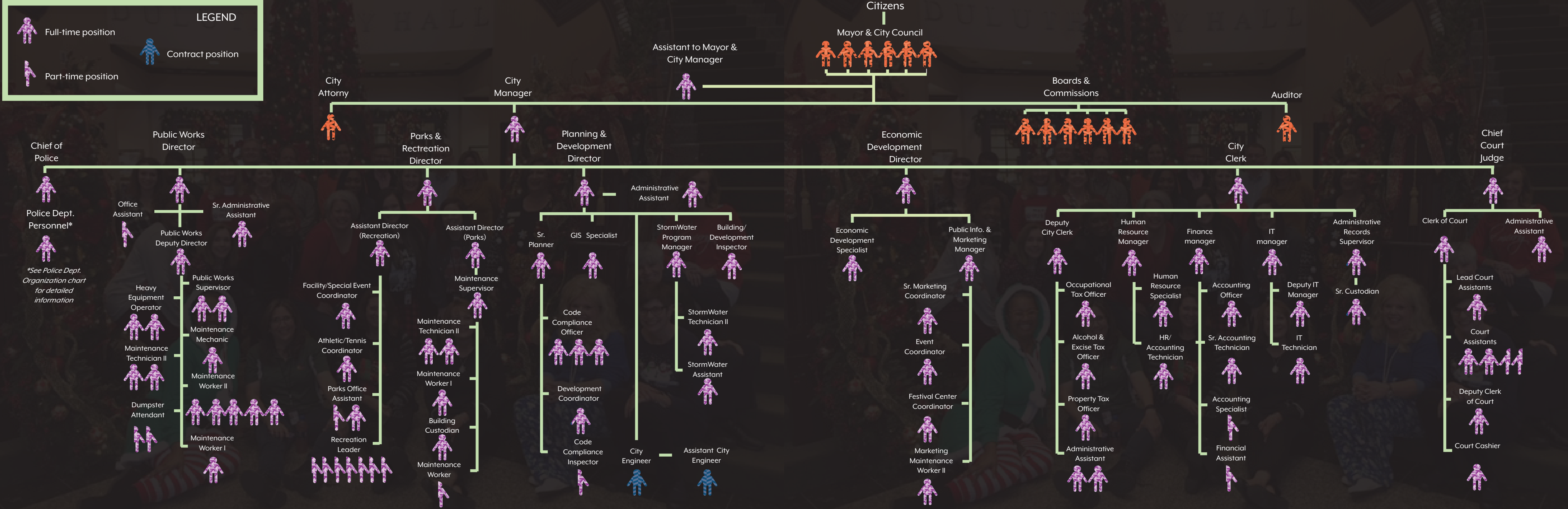


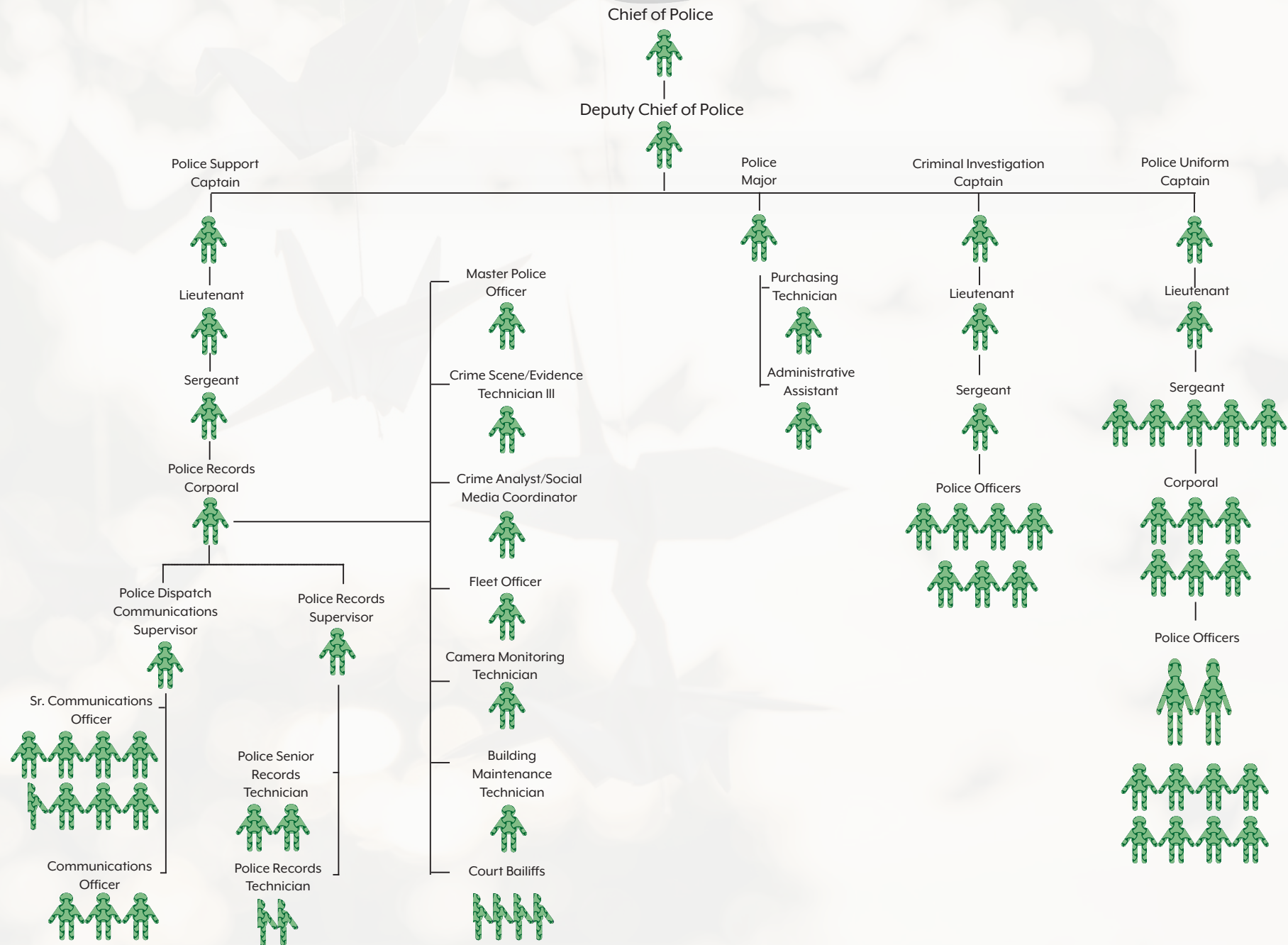
LEGEND

 Full-time position

 Contract position

 Part-time position







	FY 2016		FY 2017		FY 2018		FY 2019		FY2020	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
CITY MANAGER										
City Manager	1		1		1		1		1	
Assistant to Mayor & City Manager	1		1		1		1		1	
TOTAL CITY MANAGER:	2	0	2	0	2	0	2	0	2	0
CLERK ADMINISTRATION										
City Clerk	1		1		1		1		1	
Deputy City Clerk	1		1		1		1		1	
Administrative Records Supervisor	1		1		1		1		1	
Compliance Inspector		1		1						
Administrative Assistant ⁽¹⁾						1		1	1	
College Intern		1		1						
TOTAL CLERK ADMINISTRATION:	3	2	3	2	3	1	3	1	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	
Administrative Assistant	1		1		1		1		1	
TOTAL BUSINESS OFFICE:	4	0	4	0	4	0	4	0	4	0
FINANCE DEPARTMENT										
Finance Manager	1		1		1		1		1	
Accounting Officer	1		1		1		1		1	
Senior Accounting Technician	1		1		1		1		1	
Accounting/HR Technician	0.5		0.5		0.5		0.5		0.5	
Accounting Specialist		1		1		1		1		1
Financial Assistant		1		1		1		1		1
TOTAL FINANCE:	3.5	2	3.5	2	3.5	2	3.5	2	3.5	2
HUMAN RESOURCES										
Human Resources Manager	1		1		1		1		1	



	FY 2016		FY 2017		FY 2018		FY 2019		FY2020	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
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										
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	3		3		2					
Lead Court Assistant					1		1		1	
Administrative Assistant	1		1		1		1		1	
Court Cashier			1		1		1		1	
Court Assistant	1	2		2		2	2	2	2	2
TOTAL MUNICIPAL COURT:	8	2	8	2	8	2	8	2	8	2
PARKS & RECREATION										
Parks & Recreation Director	1		1		1		1		1	
Assistant Director - Parks	1		1		1		1		1	
Assistant Director - Recreation	1		1		1		1		1	
Athletic & Tennis Coordinator	1		1		1		1		1	
Special Events & Facility Coordinator	1		1		1		1		1	
Maintenance Grounds Supervisor	1									
Parks Office Assistant	1	1	1	1	1	1	1	1	1	1



	FY 2016		FY 2017		FY 2018		FY 2019		FY2020	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
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		2		1		1	1	
Maintenance Worker II/Custodial	1		1							
Building Custodian					1		1		1	
Recreation Assistant		9		8						
Recreation Leader		1		1		7		7		7
Park Maintenance Worker ⁽³⁾		3		3		3		3		1
TOTAL PARKS AND RECREATION:	12	15	11	15	10	12	10	12	11	9
PUBLIC WORKS										
Public Works Director	1		1		1		1		1	
Public Works Deputy Director	1		1		1		1		1	
Public Works Supervisor	2		1		2		2		2	
Senior Administrative Assistant	1		1		1		1		1	
Heavy Equipment Operator	1		1		1		2		2	
Maintenance Mechanic	1		1		1		1		1	
Maintenance Worker II	5		5		5		5		5	
Maintenance Worker I	1	1	3	1	2		1		1	
Maintenance Technician I	2		1		1					
Maintenance Technician II	1		1		1		2		2	
Office Assistant		1		1		1		1		1
Dumpster Attendant		2		2		2		2		2
TOTAL PUBLIC WORKS:	16	4	16	4	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 ⁽⁴⁾	1		1		1		1		1	
Administrative Assistant	1		1		1		1		1	



	FY 2016		FY 2017		FY 2018		FY 2019		FY2020	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Purchasing Technician	1		1		1		1		1	
TOTAL POLICE ADMINISTRATION:	5	0	5	0	5	0	5	0	5	0
CRIMINAL INVESTIGATION										
Captain ⁽⁴⁾⁽⁵⁾	1		1		1		1		1	
Lieutenant ⁽⁵⁾⁽¹⁶⁾							1		1	
Sergeant	2		2		2		1		1	
Police Officer	7		7		6		7		7	
TOTAL CRIMINAL INVESTIGATION:	10	0	10	0	9	0	10	0	10	0
POLICE SUPPORT SERVICES										
Captain	1		1		1		1		1	
Lieutenant ⁽¹⁵⁾									1	
Sergeant ⁽⁶⁾									1	
Corporal ⁽⁶⁾⁽⁷⁾	1		1		1		1		1	
Master Police Officer			1		1		1		1	
Police Records Supervisor	1		1		1		1		1	
Police Records Technician	2	2	1	2	1	2		2		2
Police Senior Records Technician			1		1		2		2	
Building Maintenance Technician	1		1		1		1		1	
Crime Scene/Evidence Technician III	2		1		1		1		1	
Crime Analyst/Social Media Coordinator					1		1		1	
Fleet Officer ⁽¹¹⁾									1	
Camera Monitoring Technician ⁽⁹⁾									1	
Court Bailiff		4		4		4		4		4
TOTAL POLICE SUPPORT SERVICES:	8	6	8	6	9	6	9	6	13	6
POLICE DISPATCH										
Communication Supervisor	1		1		1		1		1	
Senior Communications Officer	8	1	8	1	7	1	7	1	7	1
Communications Officer	2		2		3		3		3	
TOTAL POLICE DISPATCH:	11	1	11	1	11	1	11	1	11	1



	FY 2016		FY 2017		FY 2018		FY 2019		FY2020	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
POLICE UNIFORM DIVISION										
Captain ⁽¹⁷⁾	1		1		1		1		1	
Lieutenant ⁽¹⁰⁾⁽¹⁵⁾⁽¹⁷⁾	2		2		2		2		1	
Sergeant ⁽¹⁰⁾⁽¹⁶⁾	5		5		5		5		5	
Corporal ⁽⁷⁾⁽⁸⁾	5		5		5		5		6	
Patrol Officer ⁽⁸⁾⁽¹¹⁾	31		31		32		31		28	
Fleet Assistant	1		1							
TOTAL POLICE UNIFORM DIVISION:	45	0	45	0	45	0	44	0	41	0
POLICE TOTAL	79	7	79	7	79	7	79	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	
Planner I	1									
City Engineer	1									
Building & Development Inspector	1		1		1		1		1	
Zoning/Development Planner	1									
Code Compliance Officer ⁽¹²⁾	1		1		2		2		3	
License/Code Compl. Inspector						1		1		1
Administrative Assistant	1		1		1		1		1	
Development Coordinator							1		1	
Senior GIS Specialist			1							
GIS Specialist	0.5				1		1		1	
TOTAL PLANNING & DEVELOPMENT:	7.5	0	7	0	7	1	8	1	9	1
PUBLIC INFORMATION & MARKETING										
Public Info & Marketing Manager	1		1		1		1		1	
Senior Marketing Coordinator					1		1		1	
Marketing Coordinator	1		1							



	FY 2016		FY 2017		FY 2018		FY 2019		FY2020	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Events Coordinator	1		1		2		2		2	
Events Assistant				2						
Marketing Maint Worker II					1		1		1	
Downtown Coordinator	1									
TOTAL PUBLIC INFO & MARKETING:	4	0	3	2	5	0	5	0	5	0
ECONOMIC DEVELOPMENT										
Economic Development Director ⁽¹³⁾									1	
Economic Development Manager ⁽¹³⁾	1		1		1		1			
Economic Development Specialist	1		1		1		1		1	
Administrative Assistant										
TOTAL ECONOMIC DEVELOPMENT:	2	0	2	0	2	0	2	0	2	0
TOTAL GENERAL FUND:	147.5	32	145	34	146	28	147	28	151	24
STORMWATER										
StormWater Program Manager ⁽¹⁴⁾									1	
StormWater Supervisor ⁽¹⁴⁾	1		1		1		1			
StormWater Technician I	1									
StormWater Technician II			1		1		1		1	
Administrative Assistant	1		1		1		1		1	
GIS Specialist	0.5									
TOTAL STORMWATER:	3.5	0	3	0	3	0	3	0	3	0
TOTAL CITY OF DULUTH AUTHORIZED PERSONAL:	151	32	148	34	149	28	150	28	154	24

(1) In fiscal year 2019, a part time Administrative assistant position was promoted to a full time position

(2) In fiscal year 2019, a part time Maintenance Worker I position was promoted to a full time position

(3) In fiscal year 2019, two part time Park Maintenance Worker positions were eliminated

(4) In fiscal year 2019, a full time CID Captain position was promoted to a full time Major position in Police Administration

(5) In fiscal year 2019, a full time Lieutenant position was promoted to a Captain position

(6) In fiscal year 2019, a full time Corporal position was promoted to a full time Sergeant position

(7) In fiscal year 2019, a full time Corporal position in Uniform division was transferred to Police support division

(8) In fiscal year 2019, two full time Master police officer positions were promoted to Corporal position

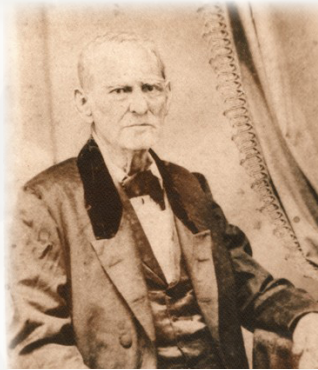


- (9) In fiscal year 2019, a full time Camera Monitoring Technician position was added
- (10) In fiscal year 2019, a full time Sergeant position was promoted to a full time Lieutenant position
- (11) In fiscal year 2019, a full time position in Uniform division was transferred to a full time Fleet Officer position in Police Support division
- (12) In fiscal year 2019, a full time Code Compliance Officer position was added
- (13) In fiscal year 2019, a full time Economic Development Manager position was promoted to a Economic Development Director position
- (14) In fiscal year 2019, a full time StormWater Supervisor position was promoted to a StormWater Program Manager position
- (15) In fiscal year 2019, a full time Lieutenant position in Uniform division was transferred to Police Support division
- (16) In fiscal year 2019, a full time Sergeant position in Uniform division was promoted to a Lieutenant position in Criminal Investigation Division
- (17) In fiscal year 2019, a full time Lieutenant position in Uniform division was promoted to a Captain position





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



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.

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



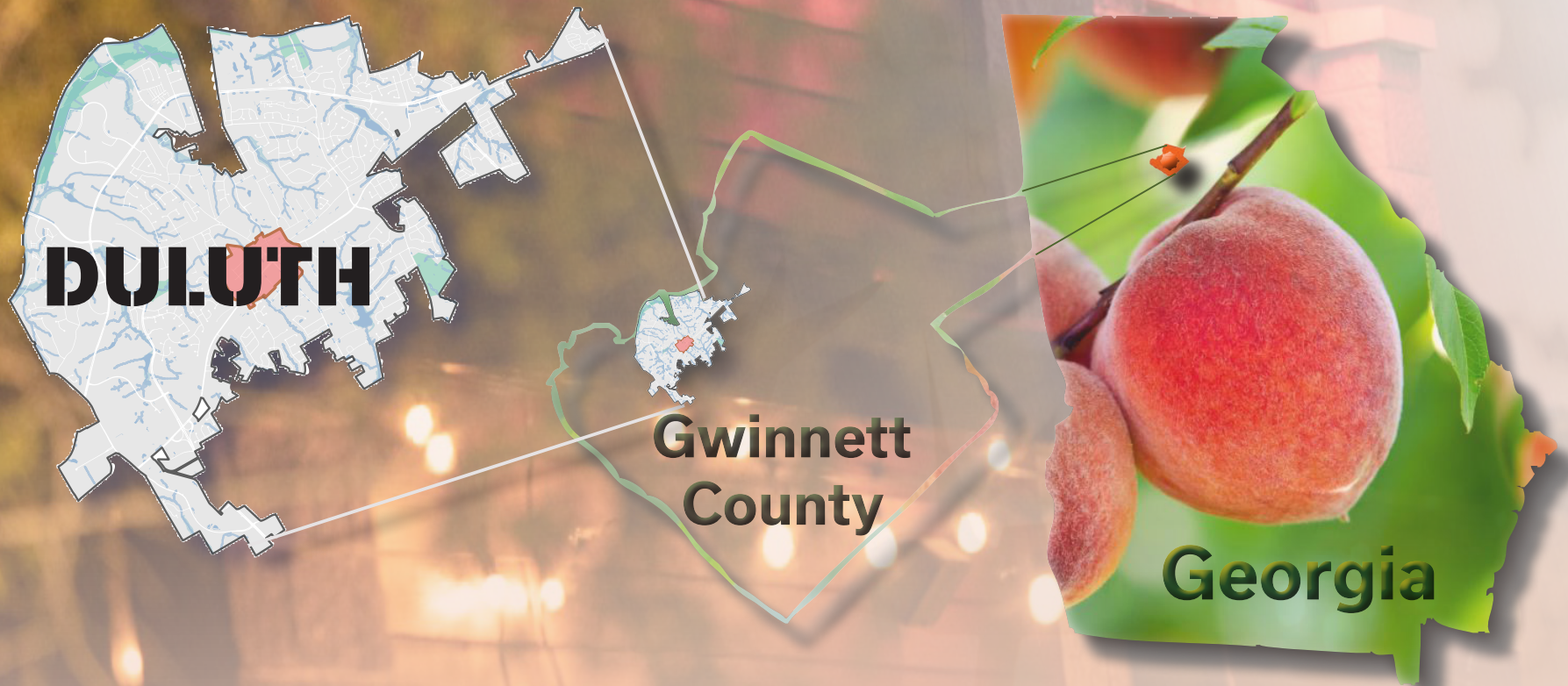
railroad in a certain section of Minnesota and to terminate at an obscure village by the name of Duluth. Knott's address brought down the House of Representatives and the country got a good laugh. Mr. Howell, therefore, gave the name of Duluth to Howell's Cross Roads.

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

At one time, Duluth could boast of three cotton gins, ten cotton buyers, several warehouses, three mule trading barns, and three blacksmith shops. While much of the small-town character of this old cotton city remains, the hand of progress has led Duluth boldly and swiftly into the present.

There is a lot of talk about the old days, and nostalgia runs as deep as the Chattahoochee River. Everyone here takes pride in what the community was, what it is today, and what it will be in the future. Duluth is a progressive City with its sights set firmly on the future, where

ALL
CITIZENS
CAPTURE THE SPIRIT OF
GOOD LIVING!



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



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

A City dedicated to its citizens to ensure:

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



We intend to provide the highest quality service to all City residents and to all who interact with municipal government. In all activities, especially the budget, City employees strive to achieve total customer understanding and satisfaction. We maintain the highest standards of honesty, integrity, and trust;

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.

and thereby earn the confidence and respect of the community. We follow the basic tenants of the International City-County Management Association's (ICMA) Code of Ethics in all we do. We share the fundamental belief that the quality of our performance as an organization is directly related to how well we inspire and support each other as colleagues and team members. We are consequently committed to being role models to create a quality work environment which:

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



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



SUMMER STAGE





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

Budget Preparation

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

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

- a. Budget process begins in January of each year and is a six month process detailed in the budget calendar
- b. Department Directors develop expenditure requests for the next fiscal year.
- c. During the months of March and April, the Budget Committee reviews all departmental budget request to recommend a balanced budget.
- d. At least 60 days prior to the start of the fiscal year the City Manager submits to Council a proposed operating budget and capital improvement budget.

- e. A series of work session and public meeting are held to review and finalize the City Manager recommended budget.
- f. The annual budget is formally adopted by Council before July 1st.

Expenditure Control

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

Budget Control

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

Reporting

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



Policy Guidelines

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

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

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

Revenue Policies

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

The City will maintain a broad revenue base with widely diversified

revenue sources that will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

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

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

Financial Structure

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

1. **Governmental Fund Types:** The funds through which most governmental functions typically are financed. All governmental funds are accounted for on a spending or "financial flow" measurement focus. The acquisition, use and balances of the City's expendable financial resources, and related liabilities (except those accounted for in proprietary funds) are accounted for in governmental funds.



- a. **General Fund:** The general operating fund for the City. Accounts for all financial resources except those required to be accounted for in another fund. Most financial transactions are reported in this fund. Only one general fund is permitted for reporting purposes.
 - b. **Special Revenue Funds:** Are created to account for the proceeds of specific revenue sources that are restricted legally to expenditure for specific purpose.
 - c. **Capital Project Funds:** Are used to account for financial resources to be used for the acquisition or construction of major capital improvements
 - d. **Debt Service Funds:** Are used to account for resources used to repay the principal and interest on general long-term debt, such a general obligation bonds.
 - e. **Permanent Funds:** Are used to report resources that are legally restricted to the extent that only earnings, and not principal may be used for purposes that support the reporting government's programs.
2. **Proprietary Funds:** The funds used to account for government activities that are similar to business operations in the commercial sector or the funds used when the reporting focus is on determining net income, financial positions, and changes in financial position.
 - a. **Enterprise Funds:** Used to report any activity for which the government charges a fee to external users for goods or services.
 - b. **Internal Service Funds:** Used to account for the financing of goods or services provided by one department to other departments of the City, on a cost reimbursement basis.
3. **Fiduciary Fund Types:** Are created to account for assets held by the government in a trustee or agent capacity such as taxes collected and held on behalf of other local governments and trusts which receive external donations for the benefit of parities external to the reporting government.
 - a. **Agency Funds:** Are holding accounts for assets belonging to some other agency/government other than the reporting government.
 - b. **Pension Trust Funds:** Account for those assets held for retirement payments to the employees of the reporting government.
 - c. **Investment Trust Funds:** Are used to account for the external portion of a government sponsored investment pool. The Georgia Fund I is an example of this type of fund.
 - d. **Private-Purpose Trust Funds:** Are used to report resources held and administered by the reporting government when it is acting in a fiduciary capacity for individuals, private organizations, or other governments.

Accounting Basis

The governmental funds are accounted for on the modified accrual basis of accounting. Under this basis, revenues are recognized when they are susceptible to accrual, when they become measurable and available. Likewise, expenditures are recorded as the liabilities are incurred, if measurable. However, principal and interest on general long-term debt are recorded as fund liabilities when due. Revenues susceptible to accrual are property taxes, licenses, interest revenues and charges for services. Fines are not susceptible to accrual generally since they are



not measurable until received in cash. The City considers property taxes as available in the period for which they were levied if they are collected within 60 days after year-end.

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

Budgetary Basis

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

Investment Policies

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

- a. Cash that is insured or collateralized with securities held by the City or by its agent in the City's name; or
- b. Cash collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.

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

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

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



Fund Balance

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

Classification		Definition	Examples
Nonspendable		"Amounts that cannot be spent because they are either: a. Not in spendable form; or b. Legally or contractually required to be maintained intact." ¹	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Restricted by state statute • Unspent bond proceeds • Grants earned but not spent • Debt covenants • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation.
Unrestricted	Committed	"Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority" ³	<ul style="list-style-type: none"> • Amounts Council sets aside by resolution.
	Assigned	"Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed" ⁴	<ul style="list-style-type: none"> • Council delegates the authority to assign fund balance to the City Manager. • Council has appropriated fund balance during the budget process.
	Unassigned	"Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned." ⁵	

¹ GASB Statement No. 54, ¶ 6

² GASB Statement No. 54, ¶ 8

³ GASB Statement No. 54, ¶ 10

⁴ GASB Statement No. 54, ¶ 13

⁵ GASB Statement No. 54, ¶ 17



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

Capital Reserve

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

Operating Reserve

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

Use of "Excess" Fund Balance

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

Debt Policies

The City avoids using short-term debt to fund any operating costs. The capital reserve, operating reserve, and contingency safeguards are intended to eliminate the need for short-term borrowing or debt. If, in

spite of these safeguards, short-term borrowing becomes unavoidable, then the appropriate form for such borrowing would be competitively bid Tax Anticipation Notes (TANs) authorized in open session by Council. The City has eliminated the use of TANs for the last ten years.

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



Long-Term Debt Obligations

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

City of Duluth Long-Term Debt Obligations* June 30, 2019					
	DDA Revenue Bond Series 2000	URA Revenue Bond Series 2006	URA Revenue Bond Series 2012**	DDA Revenue Bond Series 2015	Total
Obligation Amount:	\$1,850,000	\$1,660,000	\$4,020,000	\$6,680,000	\$14,210,000
Purpose of Issue:	Town Green	New City Hall	Public Safety Building	The Block	
Date of Issue:	October 1, 2000	November 21, 2006	December 4, 2012	May 28, 2015	
Maturity Date:	December 1, 2020	June 1, 2024	June 2, 2024	December 1, 2025	
Amount of Issue:	\$6,520,000	\$5,000,000	\$7,095,000	\$7,500,000	
Interest Dates:	June & December	June & December	June & December	June & December	
Interest Rate:	5.29%	3.65% to 4.25%	1.63%	3.50%	
Call Date:	Noncallable	beginning June 1, 2016	Noncallable	Callable	
Paying Agent:	Wells Fargo	U.S. Bank	SunTrust Bank	Regions Bank	
* Intergovernmental agreements between City and DDA/URA.					
** Refunding of URA Revenue Bond Series 2003.					



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

Debt Service Requirements

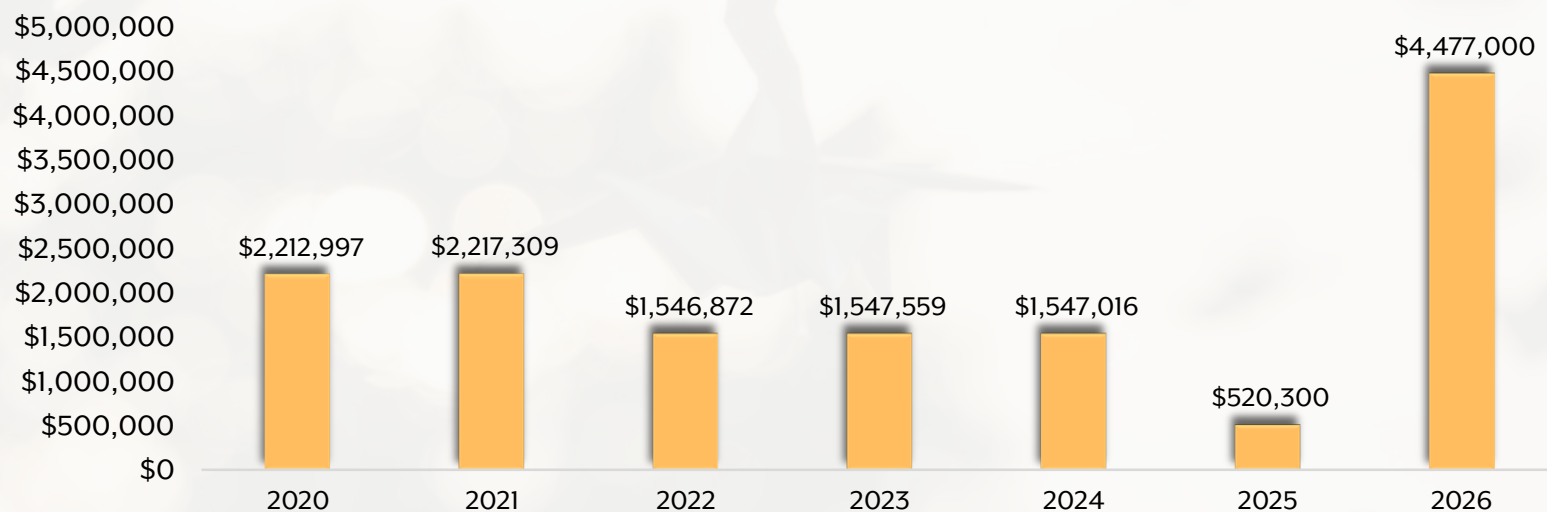
The historical and future debt service requirements (principal and interest payments) of the City are shown below.

City of Duluth Debt Service Requirements				
	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget
<u>General Fund:</u>				
DDA:				
Revenue Bond Series 2000	\$665,921	\$667,889	\$667,392	\$665,652
Revenue Bond Series 2015	523,413	518,700	523,638	523,638
URA:				
Revenue Bond Series 2006	318,278	319,078	319,358	319,108
Revenue Bond Series 2012	705,901	705,795	710,526	710,013
Total General Fund	2,213,512	2,211,462	2,220,913	2,218,409
Total City of Duluth	\$2,213,512	\$2,211,462	\$2,220,913	\$2,218,409



DDA/URA Revenue Bonds			
Principal and Interest Requirements			
Fiscal Year	Interest	Principal	Debt Service Requirements
2020	382,997	1,830,000	2,212,997
2021	317,309	1,900,000	2,217,309
2022	266,872	1,280,000	1,546,872
2023	232,559	1,315,000	1,547,559
2024	197,016	1,350,000	1,547,016
2025	160,300	360,000	520,300
2026	77,000	4,400,000	4,477,000
	<u>\$1,634,052</u>	<u>\$12,435,000</u>	<u>\$14,069,052</u>

General Fund Debt Service Requirements





Legal Debt Margin

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

As indicated by the calculation in the table below, the legal debt margin for the City at the end of fiscal year 2019 is \$1,380,036,870. This is based on the latest tax digest (2018 calendar year).

City of Duluth Legal Debt Margin		FY 2019
Assessed value of all taxable property		\$1,380,036,870
Debt limit 10% of assessed value		138,003,687
Total debt applicable to limit		-
Legal debt margin		<u>\$ 138,003,687</u>
Total debt applicable to the limit as a percentage of debt limit		0.00%



Tax Millage Rate

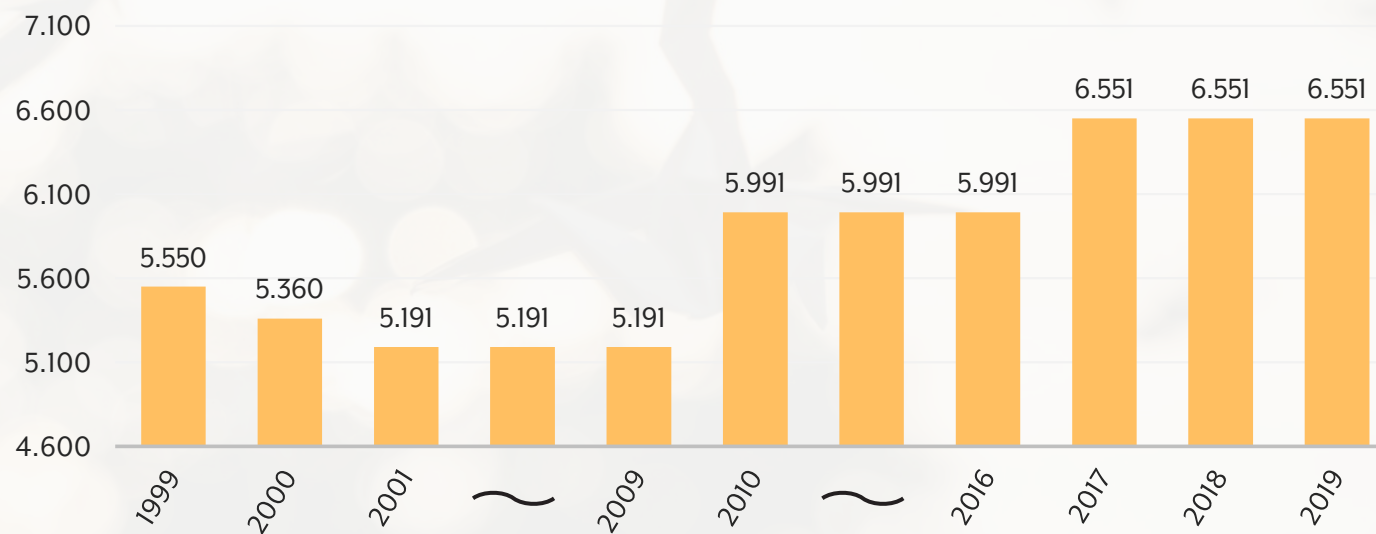
As part of the budget adoption process, the City Council adopts a millage rate that provides the revenue needed, when combined with other revenue sources, to fund the appropriations and meet the City Charter's mandate of a balanced budget. The millage rate for the fiscal year 2020 will remain at 6.551 mills.

Millage Rates 2000 to 2019

Fund/Account Structure

2000	5.360	2004	5.191	2008	5.191	2012	5.991	2016	5.991
2001	5.191	2005	5.191	2009	5.191	2013	5.991	2017	6.551
2002	5.191	2006	5.191	2010	5.991	2014	5.991	2018	6.551
2003	5.191	2007	5.191	2011	5.991	2015	5.991	2019	6.551

Millage Rate History



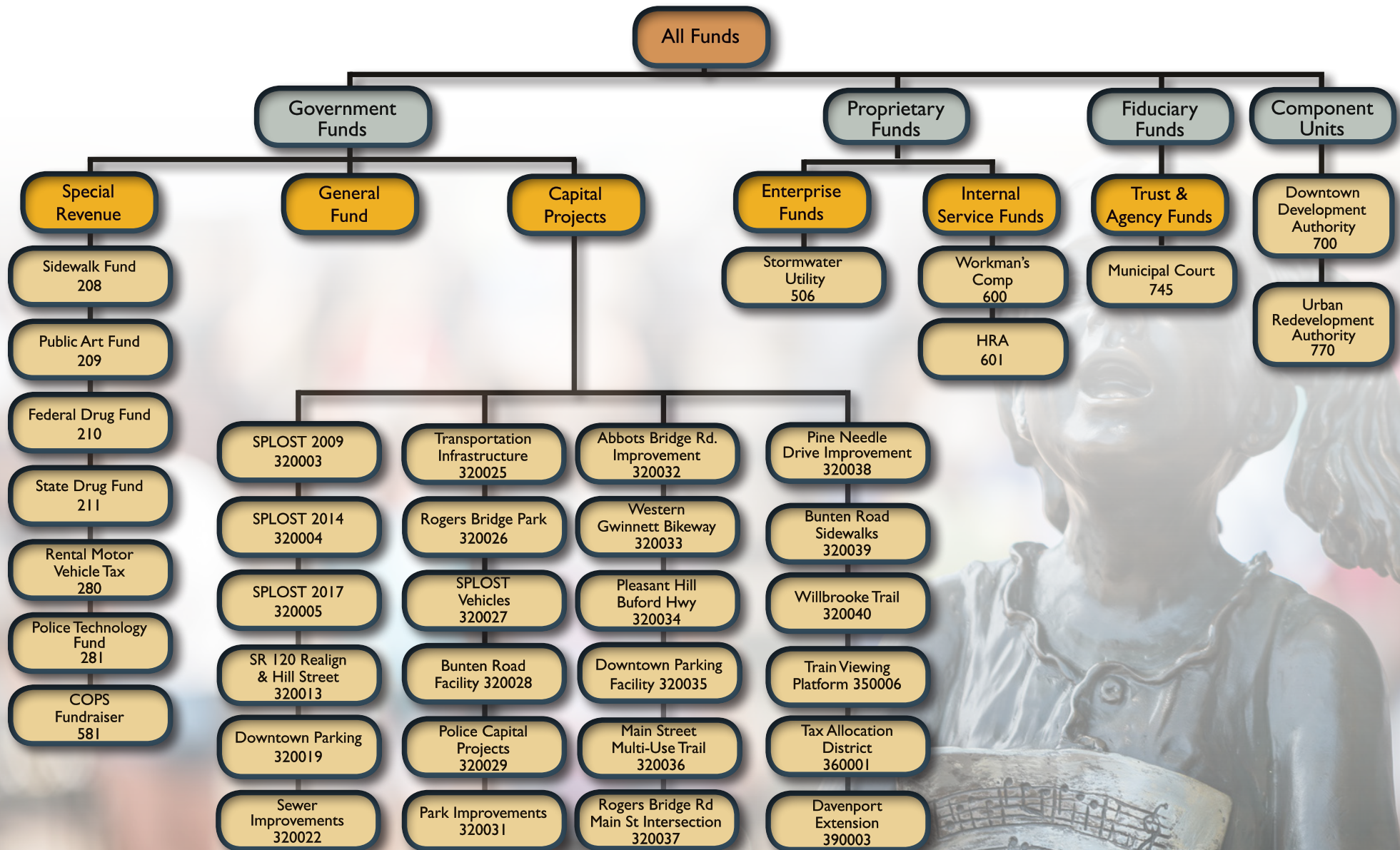


The City of Duluth's accounting system is organized and operated on a fund basis. All of the City's individual funds are first classified by category and then by fund type within and category. Duluth uses four primary categories:

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.
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.




Department/Fund Relationship

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

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



Account Coding Structure

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

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

Examples of Duluth's account coding structure:

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

Fund: 100 – General Fund

Function: 3000 – Police

Activity: 3223 – Uniform Division

Account: 531104 – Supplies

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

Fund: 100 – General Fund

Function: 6000 – Parks and Recreation

Activity: 6218 – Rogers Bridge Park

Account: 522130 – Building Maintenance

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

Fund: 100 – General Fund

Function: 7000 – Planning and Development

Activity: 7410 – Planning and Development Administration

Account: 573002 – Community Betterment Program



- January 9 Budget Kick Off Meeting-Budget Schedule Distributed to Department Directors
- Feb 20 1st Citizens Budget Committee - Budget Overview/Directive
- Feb 27 Budget Committee - Discuss code enforce/exemptions/SPLOST (appoint Chairperson)
- March 4 Revenue forecast 1st draft due to City Manager for review; Mayor & Council, City Manager, and City Clerk 1st draft of departmental 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 Budget Committee - Discuss initiatives, develop committee recommendations
- March 7 Planning & Development, Public Information & Marketing, Economic Development, & Stormwater 1st draft of departmental budgets due to City Manager for review
- March 8 Parks & Recreation and Public Works - 1st draft of departmental budgets due to City Manager for review
- March 12 Review capital projects for Planning & Development and Stormwater
- March 15 Department Director's departmental budgets finalized
- March 15 Revenue forecast finalized
- March 22 Review capital projects for all other departments (Police,Parks,PW)
- March 25 Budget Committee recommendations presented to Council (CC worksession)
- March 29 Capital projects finalized for all departments
- April 10 Draft budget given to City Manager for final review
- April 17 Draft budget is finalized by City Manager
- April 19 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 5-13 public hearing and 6-10 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
- May 13 Public Hearing (OCGA 36-81-5 (f)) - at least one week prior to adoption
- June 10 City Council Adopt Annual Budget
- July 1 New Fiscal Year Begins July 1 to June 30



The 2020 City of Duluth budget will become effective on July 1, 2019 and run through June 30, 2020. 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 FY2020 Annual Budget accounts for over \$29 million* in fund revenues, grants from a variety of sources and Fund Balance.

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

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

Property Tax Rates

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

In addition to other revenues, Property Taxes provide support for expenditures of all city departments, with the exception of project

specific grant funds. An illustration of how your property tax bill is calculated is shown below and is based on the current millage rate of 6.551 (0.006551).

EXAMPLE:

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

$\$80,000 \times .006551 = \524.08 per year. The property tax bill would be further reduced by any exemptions available to the property tax owner and the tax bill itself would be reduced by any tax credit available.





BALANCED BUDGET

REVENUES

Projected Revenues and Grants	\$ 29,876,283
Prior Year Reserves	<u>8,098</u>
Total Revenues	<u>\$ 29,884,381</u>

EXPENDITURES

Operations Budget	\$ 22,406,144
Other Funds	<u>7,478,236</u>
Total Expenditures	<u>\$ 29,884,381</u>
Difference in Revenues and Expenditures	<u>\$ -0-</u>

Revenue Summary

In FY 2020, it is anticipated that the City will take in \$29,876,283 in revenue and various grants. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, and bonds. For FY 2020, the City has budgeted to expend \$29,884,381. As a result, it will be necessary to use \$8,098 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2020 the City has a balanced budget.



**ORDINANCE**

TO ADOPT THE FISCAL YEAR 2020 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 2020 BUDGET IS ATTACHED AS EXHIBIT “A.”

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

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

WHEREAS, the City Council held public hearings on May 13, 2019, and June 10, 2019, 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 FY20 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 2020 Annual Budget, effective July 1, 2019 to June 30, 2020.

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

- Section 1. That the proposed Fiscal Year 2020 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 2020 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 proposed expenditures or expense, and uses of cash are hereby appropriated to the departments named in each fund.
- Section 3. That the “Legal levels of Control” as defined in OCGA 36-81 are set at the departmental fund level.




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


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

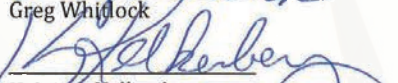
IT IS SO ORDAINED this 10th day of June, 2019.

Those councilmembers

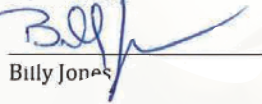
voting in favor:


Mayor Nancy Harris


Greg Whitlock


Kelvin J. Kelkenberg


Kirkland Carden

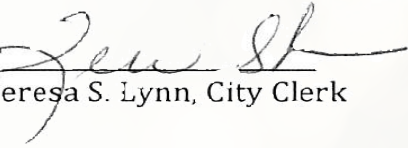

Billy Jones

Marsha A. Bomar (Absent)

Those councilmembers

voting in opposition:

ATTEST


Teresa S. Lynn, City Clerk



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


ALL FUNDS SUMMARY

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
BEGINNING BALANCE	\$ 1,468,772	\$ 3,644,246	\$ 5,644,317	\$ 4,430,929
REVENUES/SOURCES				
GENERAL FUND	18,928,527	20,824,133	20,016,599	21,436,329
SPECIAL REVENUE FUND	251,422	220,350	195,060	200,220
ENTERPRISE FUND	857,802	886,471	900,172	880,850
INTERNAL SERVICE FUND	325,659	289,270	253,900	261,160
TRUST & AGENCY FUND	2,386,522	2,774,096	4,422,430	4,117,384
COMPONENT UNIT	5,739,787	2,262,859	2,167,828	2,154,262
TOTAL REVENUE/SOURCES	28,489,719	27,257,179	27,955,989	29,050,205
EXPENDITURES/USES				
GENERAL FUND	19,483,766	19,511,443	21,914,352	22,406,143
SPECIAL REVENUE FUND	223,680	176,601	296,958	323,992
ENTERPRISE FUND	659,553	1,197,196	1,353,174	1,118,024
INTERNAL SERVICE FUND	145,576	150,978	231,713	231,600
TRUST & AGENCY FUND	2,386,522	2,774,096	4,422,430	4,117,384
COMPONENT UNIT	3,415,148	1,446,794	950,750	861,158
TOTAL EXPENDITURES/USES	26,314,245	25,257,108	29,169,377	29,058,301
EXCESS REVENUES OVER EXPENDITURES	2,175,474	2,000,071	(1,213,388)	(8,096)
ENDING BALANCE	\$ 3,644,246	\$ 5,644,317	\$ 4,430,929	\$ 4,422,833


ALL FUNDS BALANCE CHANGE

CHANGE IN ENDING FUND BALANCE				
2019 AMENDED BUDGET COMPARED TO 2020 ADOPTED				
	2019 AMENDED ENDING FUND BALANCE	2020 ADOPTED ENDING FUND BALANCE	CHANGE IN FUND BALANCE	% CHANGE
GENERAL FUND	\$9,893,946	\$8,924,132	\$(969,814)	9.8%
SPECIAL REVENUE FUNDS	144,814	21,042	(123,772)	-85.5%
ENTERPRISE FUNDS	1,007,741	770,567	(237,174)	-23.5%
INTERNAL SERVICE FUNDS	782,219	811,779	29,560	3.8%
COMPONENT UNITS	(7,397,791)	(6,104,687)	1,293,104	17.5%
	\$4,430,929	\$4,422,833	\$(8,096)	-0.2%

Explanation of Changes in Fund Balance Greater Than 10%

Special Revenue Funds - FY 2020 budgets anticipate increased expenditures of \$27,034 from FY 2019. Due to the nature of some funds, including State Drug and Police Technology, revenues accumulated on the prior year are often budget to be spent in the current year. The Public Art Fund is budgeted for a decrease in revenues and expenditures due to changes in the committee members and the committee desire to rethink the location of art pieces.

Enterprise Funds - 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 2019 will be delay until FY 2020. The result will be revenues from FY 2019 will be carried forward to FY 2020 to funds ongoing and new anticipated projects.

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

**ALL FUNDS DETAIL**

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
BEGINNING BALANCE	\$ 1,468,772	\$ 3,644,246	\$ 5,644,317	\$ 4,430,929
REVENUES/SOURCES				
GENERAL FUND				
GENERAL PROPERTY TAX	10,410,246	11,382,904	11,329,385	12,491,550
EXCISE TAX	682,991	685,374	691,000	707,200
BUSINESS TAX	2,899,086	3,019,532	3,065,000	3,220,000
PENALTY & INTEREST ON DELINQUENT TAXES	28,432	30,247	24,900	26,100
LICENSES & PERMITS	1,043,730	737,123	845,050	933,450
INTERGOVERNMENTAL REVENUES	1,152,150	1,423,006	1,259,173	938,535
CHARGES FOR SERVICE	665,675	657,945	629,638	432,879
FINES & FORFEITURES	1,638,925	1,952,961	1,808,000	2,103,000
INVESTMENT INCOME	69,481	84,027	71,100	136,200
CONTRIBUTIONS & DONATIONS	64,581	198,589	38,700	110,400
MISCELLANEOUS REVENUE	153,619	209,936	112,090	125,650
OTHER FINANCING SOURCES	119,611	442,489	142,563	211,365
TOTAL GENERAL FUND	18,928,527	20,824,133	20,016,599	21,436,329
ENTERPRISE FUND				
STORMWATER	857,802	886,471	900,172	880,850
TOTAL ENTERPRISE FUND	857,802	886,471	900,172	880,850
INTERNAL SERVICE FUND				
WORKERS COMPENSATION FUND	255,659	254,270	253,900	255,160
HEALTH REIMBURSEMENT ACCOUNT	70,000	35,000	-	6,000
TOTAL INTERNAL SERVICE FUND	\$ 325,659	\$ 289,270	\$ 253,900	\$ 261,160

Continued on next page


ALL FUNDS DETAIL

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
SPECIAL REVENUE				
GREENSPACE PROGRAM	\$ -	\$ -	\$ -	\$ -
LANDSCAPING TREE FUND	-	-	-	-
PUBLIC ART FUND	112,405	25,617	20,000	5,000
FEDERAL DRUG FUND	-	-	-	-
STATE DRUG FUND	1,833	43,990	12,000	15,000
RENTAL CAR TAX	53,910	49,593	48,060	51,720
POLICE TECHNOLOGY FUND	78,574	93,497	110,000	126,000
MOUNTED PATROL	-	-	-	-
COPS FUNDRAISER	4,700	7,653	5,000	2,500
GATEWAY GRANT BUFORD HIGHWAY	-	-	-	-
WESTERN GWINNETT BIKEWAY	-	-	-	-
TOTAL SPECIAL REVENUE	251,422	220,350	195,060	200,220
TRUST & AGENCY FUND				
MUNICIPAL COURT	2,386,522	2,774,096	4,422,430	4,117,384
TOTAL TRUST & AGENCY FUND	2,386,522	2,774,096	4,422,430	4,117,384
COMPONENT UNIT				
DDA	4,715,608	1,237,986	1,137,944	1,125,140
URA	1,024,179	1,024,873	1,029,884	1,029,122
TOTAL COMPONENT UNIT	5,739,787	2,262,859	2,167,828	2,154,262
TOTAL REVENUE/SOURCES	\$ 28,489,719	\$ 27,257,179	\$ 27,955,989	\$ 29,050,205

Continued on next page

**ALL FUNDS DETAIL**

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
EXPENDITURES/USES				
GENERAL FUND				
MAYOR & COUNCIL	\$ 65,594	\$ 69,808	\$ 84,285	\$ 170,159
CITY MANAGER	372,966	382,232	480,905	474,010
CITY CLERK/BUSINESS OFFICE	2,669,788	2,657,655	2,959,104	3,153,554
PUBLIC INFORMATION & MARKETING	690,895	833,233	963,023	980,541
MUNICIPAL COURT	593,473	601,572	652,326	667,453
PUBLIC SAFETY	7,845,330	8,308,330	8,978,273	9,329,594
PUBLIC WORKS	1,528,236	1,510,851	1,718,466	1,809,506
PARKS & RECREATION	1,711,501	1,624,885	1,666,143	1,744,264
PLANNING & DEVELOPMENT	1,207,482	1,245,823	1,349,609	1,465,708
GENERAL GOVERNMENTAL	2,798,501	2,277,054	3,062,218	2,611,355
TOTAL GENERAL FUND	19,483,766	19,511,443	21,914,352	22,406,144
ENTERPRISE FUND				
STORMWATER	659,553	1,197,196	1,353,174	1,118,024
TOTAL ENTERPRISE FUND	659,553	1,197,196	1,353,174	1,118,024
INTERNAL SERVICE FUND				
WORKERS COMPENSATION FUND	61,402	88,404	223,713	222,600
HEALTH REIMBURSEMENT ACCOUNT	84,174	62,574	8,000	9,000
TOTAL INTERNAL SERVICE FUND	\$ 145,576	\$ 150,978	\$ 231,713	\$ 231,600

Continued on next page

**ALL FUNDS DETAIL**

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
SPECIAL REVENUE				
GREENSPACE PROGRAM	\$ -	\$ -	\$ -	\$ -
LANDSCAPING TREE FUND	-	-	-	-
SIDEWALK FUND	-	-	8,000	8,000
PUBLIC ART FUND	42,465	7,426	44,500	20,750
FEDERAL DRUG FUND	-	-	727	727
STATE DRUG FUND	41,154	25,695	41,223	58,615
RENTAL CAR TAX	50,000	50,000	50,000	50,000
POLICE TECHNOLOGY FUND	85,000	90,000	100,000	130,000
MOUNTED PATROL	-	-	-	-
COPS FUNDRAISER	5,061	3,480	52,508	55,900
GATEWAY GRANT BUFORD HIGHWAY	-	-	-	-
WESTERN GWINNETT BIKEWAY	-	-	-	-
TOTAL SPECIAL REVENUE	223,680	176,601	296,958	323,992
TRUST & AGENCY FUND				
MUNICIPAL COURT	2,386,522	2,774,096	4,422,430	4,117,384
TOTAL TRUST & AGENCY FUND	2,386,522	2,774,096	4,422,430	4,117,384
COMPONENT UNIT				
DDA	3,213,120	1,267,592	793,363	728,144
URA	202,028	179,202	157,387	133,014
TOTAL COMPONENT UNIT	3,415,148	1,446,794	950,750	861,158
TOTAL EXPENDITURES/USES	26,314,245	25,257,108	29,169,377	29,058,301
EXCESS REVENUES OVER EXPENDITURES	2,175,474	2,000,071	(1,213,388)	(8,096)
ENDING BALANCE	\$ 3,647,242	\$ 5,644,317	\$ 4,430,929	\$ 4,422,833

**GENERAL FUND**

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
BEGINNING BALANCE	\$ 11,034,248	\$ 10,479,009	\$ 11,791,699	\$ 9,893,946
REVENUES/SOURCES				
GENERAL PROPERTY TAX	10,410,246	11,382,904	11,329,385	12,491,550
EXCISE TAX	682,991	685,374	691,000	707,200
BUSINESS TAX	2,899,086	3,019,532	3,065,000	3,220,000
PENALTY & INTEREST ON DELINQUENT TAXES	28,432	30,247	24,900	26,100
LICENSES & PERMITS	1,043,730	737,123	845,050	933,450
INTERGOVERNMENTAL REVENUES	1,152,150	1,423,006	1,259,173	938,535
CHARGES FOR SERVICE	665,675	657,945	629,638	432,879
FINES & FORFEITURES	1,638,925	1,952,961	1,808,000	2,103,000
INVESTMENT INCOME	69,481	84,027	71,100	136,200
CONTRIBUTIONS & DONATIONS	64,581	198,589	38,700	110,400
MISCELLANEOUS REVENUE	153,619	209,936	112,090	125,650
OTHER FINANCING SOURCES	119,611	442,489	142,563	211,365
TOTAL REVENUE/SOURCES	\$ 18,928,527	\$ 20,824,133	\$ 20,016,599	\$ 21,436,329

Continued on next page

**GENERAL FUND**

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
EXPENDITURES/USES				
MAYOR & COUNCIL	\$ 65,594	\$ 69,808	\$ 84,285	\$ 170,159
CITY MANAGER	372,966	382,232	480,905	474,010
CITY CLERK/BUSINESS OFFICE	2,669,788	2,657,655	2,959,104	3,153,554
PUBLIC INFORMATION & MARKETING	690,895	833,233	963,023	980,541
MUNICIPAL COURT	593,473	601,572	652,326	667,452
PUBLIC SAFETY	7,845,330	8,308,330	8,978,273	9,329,591
PUBLIC WORKS	1,528,236	1,510,851	1,718,466	1,809,507
PARKS & RECREATION	1,711,501	1,624,885	1,666,143	1,744,265
PLANNING & DEVELOPMENT	1,207,482	1,245,823	1,349,6089	1,465,709
GENERAL GOVERNMENTAL	2,798,501	2,277,054	3,062,218	2,611,355
TOTAL EXPENDITURES/USES	19,483,766	19,511,443	21,914,352	22,406,143
EXCESS REVENUES OVER EXPENDITURES	(555,239)	1,312,690	(1,897,753)	(969,814)
ENDING BALANCE	\$ 10,479,009	\$ 11,791,699	\$ 9,893,946	\$ 8,924,132




SPECIAL REVENUE FUNDS

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
BEGINNING BALANCE	\$ 175,221	\$ 202,963	\$ 246,712	\$ 144,814
REVENUES/SOURCES				
GREENSPACE PROGRAM	-	-	-	-
LANDSCAPING TREE FUND	-	-	-	-
SIDEWALK FUND			-	
PUBLIC ART FUND	112,405	25,617	20,000	5,000
FEDERAL DRUG	-			
STATE DRUG	1,833	43,990	12,000	15,000
RENTAL VEHICLE	53,910	49,593	48,060	51,720
POLICE TECH	78,574	93,497	110,000	126,000
MOUNTED PATROL	-	-		
COPS FUNDRAISER	4,700	7,653	5,000	2,500
GATEWAY GRANT BUFORD HIGHWAY	-	-		
WESTERN GWINNETT BIKEWAY	-	-	-	-
TOTAL REVENUE/SOURCES	\$ 251,422	\$ 220,350	\$ 195,060	\$ 200,220

Continued on next page

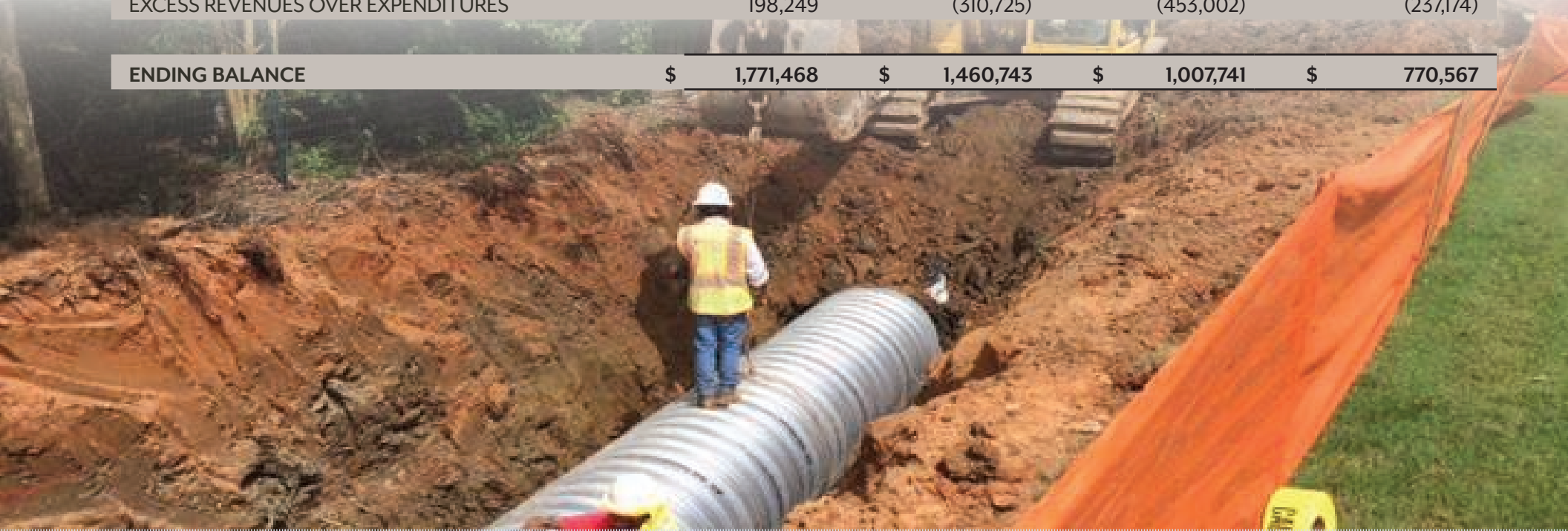
In the audit report "Non-Major Special Revenue Funds" - Operation Drive Smart Fund column includes activity for Mounted Patrol and COPS Fundraiser - activity is net of interfund transfers


SPECIAL REVENUE FUNDS

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
EXPENDITURES/USES				
GREENSPACE PROGRAM	\$ -	\$ -	\$ -	\$ -
LANDSCAPING TREE FUND	-	-	-	-
SIDEWALK FUND	-	-	8,000	8,000
PUBLIC ART FUND	42,465	7,426	44,500	20,750
FEDERAL DRUG	-	-	727	727
STATE DRUG	41,154	25,695	41,223	58,615
RENTAL VEHICLE	50,000	50,000	50,000	50,000
POLICE TECH	85,000	90,000	100,000	130,000
MOUNTED PATROL	-	-	-	-
COPS FUNDRAISER	5,061	3,480	52,508	55,900
GATEWAY GRANT BUFORD HIGHWAY	-	-	-	-
WESTERN GWINNETT BIKEWAY	-	-	-	-
TOTAL EXPENDITURES/USES	223,680	176,601	296,958	323,992
EXCESS REVENUES OVER EXPENDITURES	27,742	43,749	(101,898)	(123,772)
ENDING BALANCE	\$ 202,963	\$ 246,712	\$ 144,814	\$ 21,042


ENTERPRISE FUNDS

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
BEGINNING BALANCE	\$ 1,573,219	\$ 1,771,468	\$ 1,460,743	\$ 1,007,741
REVENUES/SOURCES				
STORMWATER	857,802	886,471	900,172	880,850
TOTAL REVENUE/SOURCES	857,802	886,471	900,172	880,850
EXPENDITURES/USES				
STORMWATER	659,553	1,197,196	1,353,174	1,118,024
TOTAL EXPENDITURES/USES	659,553	1,197,196	1,353,174	1,118,024
EXCESS REVENUES OVER EXPENDITURES	198,249	(310,725)	(453,002)	(237,174)
ENDING BALANCE	\$ 1,771,468	\$ 1,460,743	\$ 1,007,741	\$ 770,567




INTERNAL SERVICE FUNDS

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
BEGINNING BALANCE	\$ 441,657	\$ 621,740	\$ 760,032	\$ 782,219
REVENUES/SOURCES				
WORK COMP	255,659	254,270	253,900	255,160
HRA	70,000	35,000	-	6,000
TOTAL REVENUE/SOURCES	325,659	289,270	253,900	261,160
EXPENDITURES/USES				
WORK COMP	61,402	88,404	223,713	222,600
HRA	84,174	62,574	8,000	9,000
TOTAL EXPENDITURES/USES	145,576	150,978	231,713	231,600
EXCESS OF REVENUES OVER EXPENDITURES	180,083	138,292	22,187	29,560
ENDING BALANCE	\$ 621,740	\$ 760,032	\$ 782,219	\$ 811,779

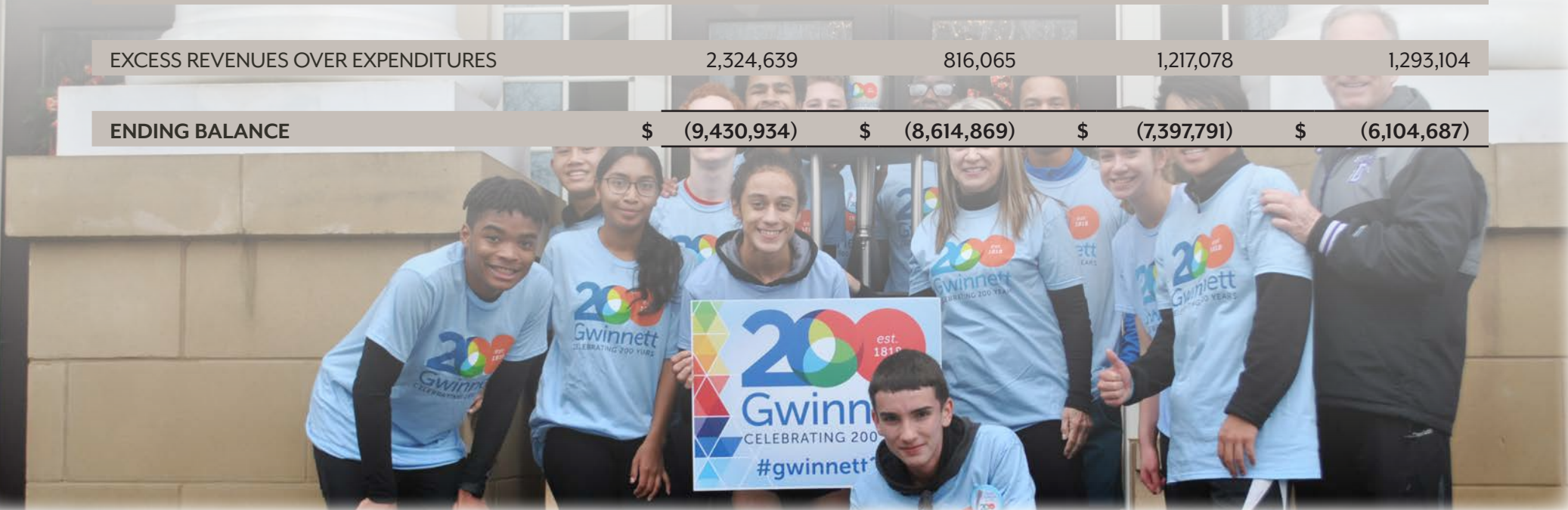



TRUST & AGENCY FUNDS

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES/SOURCES				
MUNICIPAL COURT	2,386,522	2,774,096	4,422,430	4,117,384
TOTAL REVENUE/SOURCES	2,386,522	2,774,096	4,422,430	4,117,384
EXPENDITURES/USES				
MUNICIPAL COURT	2,386,522	2,774,096	4,422,430	4,117,384
TOTAL EXPENDITURES/USES	2,386,522	2,774,096	4,422,430	4,117,384
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-	-
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -


COMPONENT UNITS

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
BEGINNING BALANCE	\$ (11,755,573)	\$ (9,430,934)	\$ (8,614,869)	\$ (7,397,791)
REVENUES/SOURCES				
DDA	4,715,608	1,237,986	1,137,944	1,125,140
URA	1,024,179	1,024,873	1,029,884	1,029,122
TOTAL REVENUE/SOURCES	5,739,787	2,262,859	2,167,828	2,154,262
EXPENDITURES/USES				
DDA	3,213,120	1,267,592	793,363	728,144
URA	202,028	179,202	157,387	133,014
TOTAL EXPENDITURES/USES	3,415,148	1,446,794	950,750	861,158
EXCESS REVENUES OVER EXPENDITURES	2,324,639	816,065	1,217,078	1,293,104
ENDING BALANCE	\$ (9,430,934)	\$ (8,614,869)	\$ (7,397,791)	\$ (6,104,687)



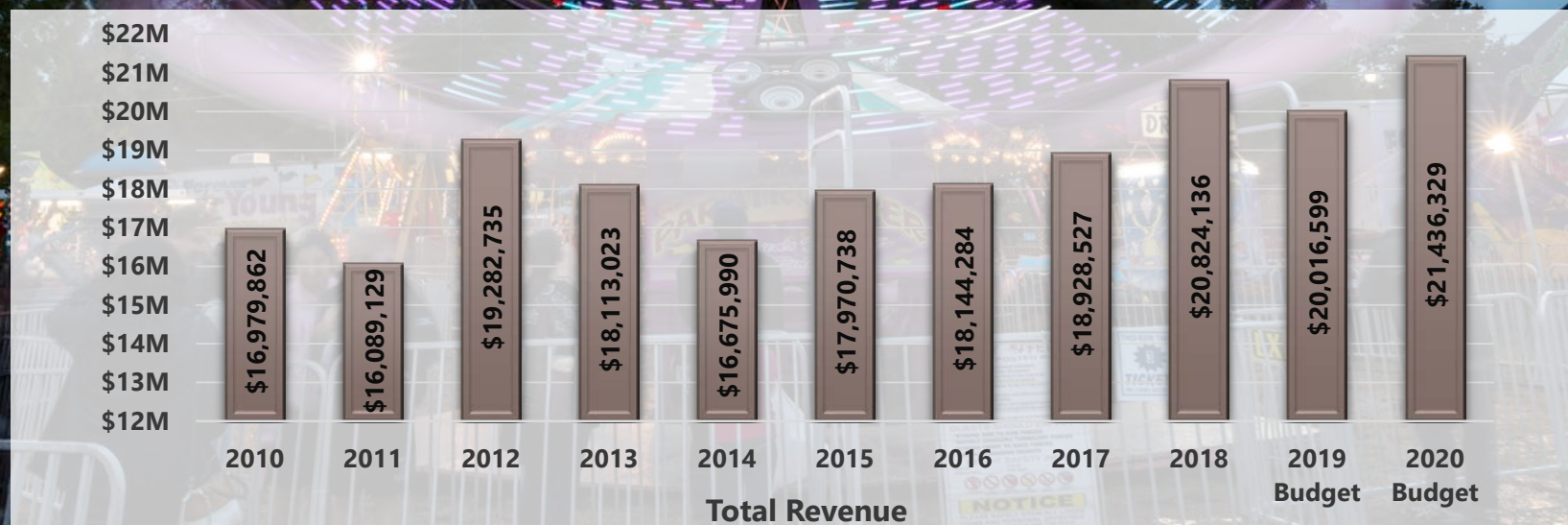
II. GENERAL FUND

General Fund Revenues
General Fund Expenditures
Financial Forecast





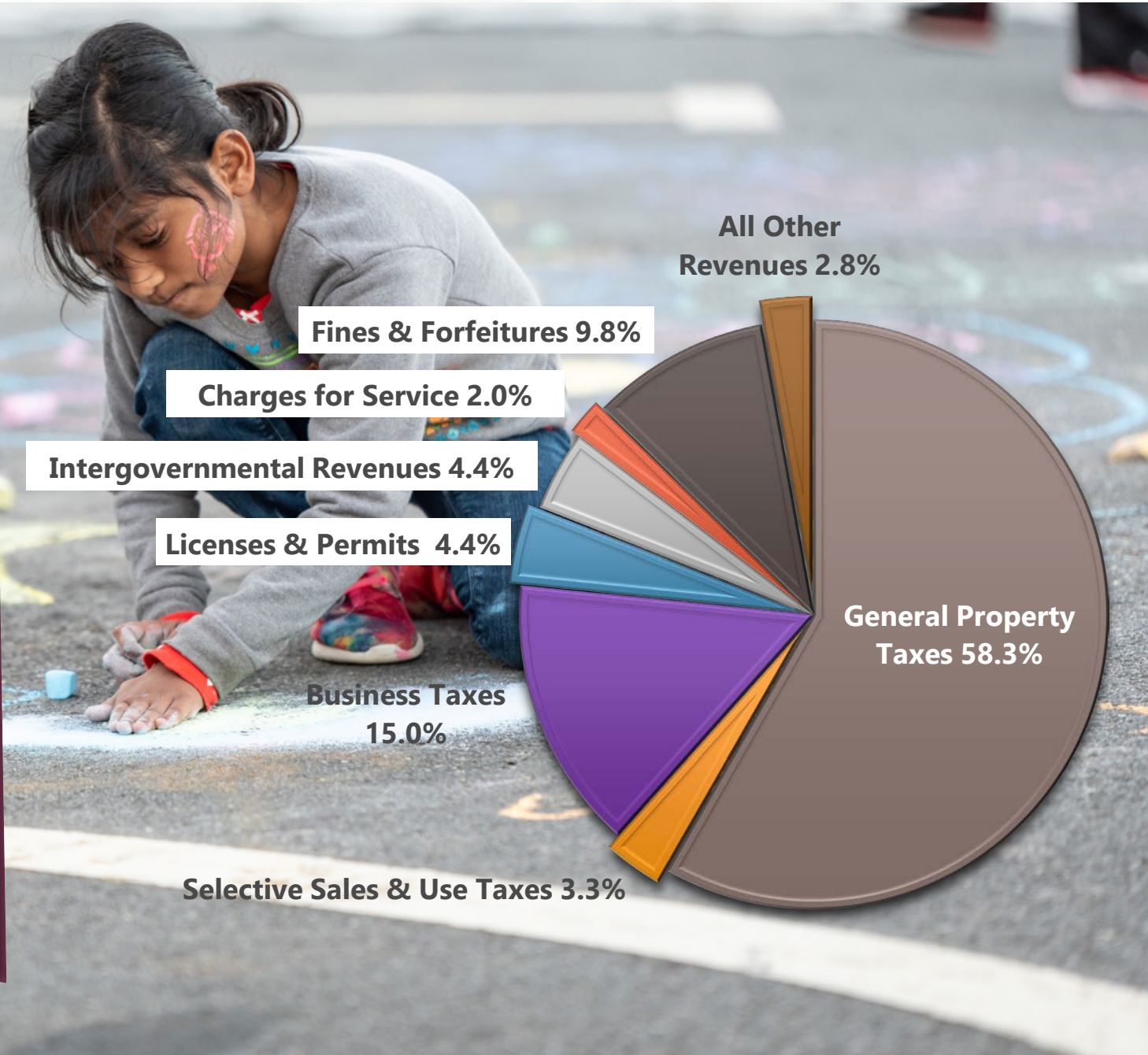
DESCRIPTION		FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT CHANGE	%	%
		ACTUAL	ACTUAL	AMENDED BUDGET	ADOPTED BUDGET			
GENERAL PROPERTY TAXES	\$	10,410,246	\$ 11,382,903	\$ 11,329,385	\$ 12,491,550	\$ 1,162,165	10.3%	58.3%
SELECTIVE SALES & USE TAXES		682,991	685,375	691,000	707,200	16,200	2.3%	3.3%
BUSINESS TAXES		2,899,086	3,019,532	3,065,000	3,220,000	155,000	5.1%	15.0%
PENALTIES & INTEREST ON DELINQUENT TAXES		28,432	30,247	24,900	26,100	1,200	4.8%	0.1%
LICENSES & PERMITS		1,043,730	737,123	845,050	933,450	88,400	10.5%	4.4%
INTERGOVERNMENTAL REVENUES		1,152,149	1,423,007	1,259,173	938,535	(320,638)	-25.5%	4.4%
CHARGES FOR SERVICE		665,674	657,947	629,638	432,879	(196,759)	-31.2%	2.0%
FINES & FORFEITURES		1,638,926	1,952,961	1,808,000	2,103,000	295,000	16.3%	9.8%
INVESTMENT INCOME		69,482	84,026	71,100	136,200	65,100	91.6%	0.6%
CONTRIBUTIONS & DONATIONS		64,580	198,589	38,700	110,400	72,250	189.4%	0.5%
MISCELLANEOUS REVENUE		153,619	209,936	112,090	125,650	13,560	12.1%	0.6%
OTHER FINANCING SOURCES		119,611	442,490	142,563	211,365	68,802	48.3%	1.0%
TOTAL OPERATING REVENUE:	\$	18,928,526	\$ 20,824,136	\$ 20,016,599	\$ 21,436,329	\$ 1,420,280	7.1%	100%

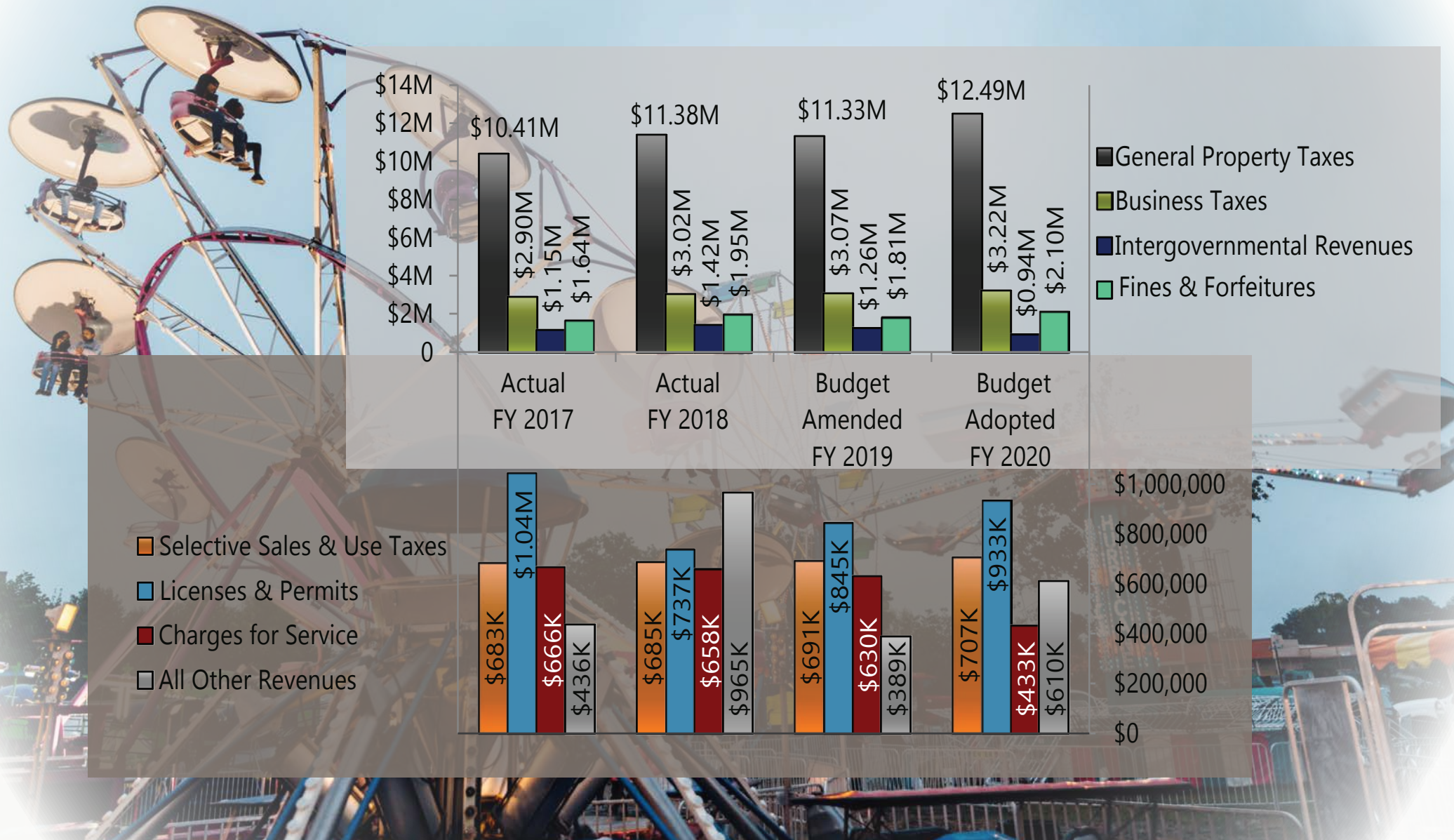




All Other Revenue:

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



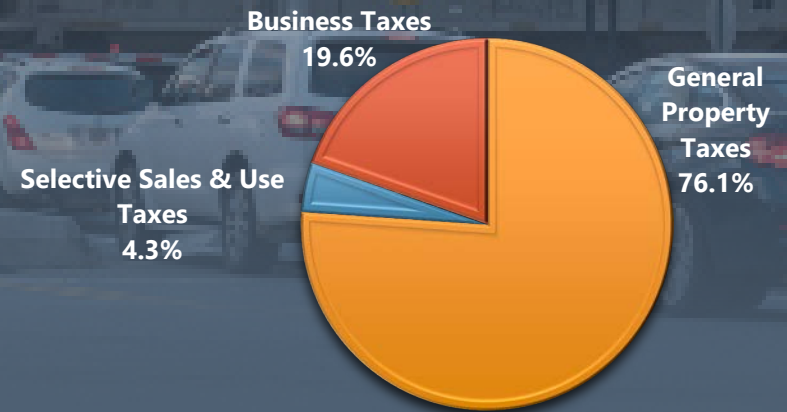
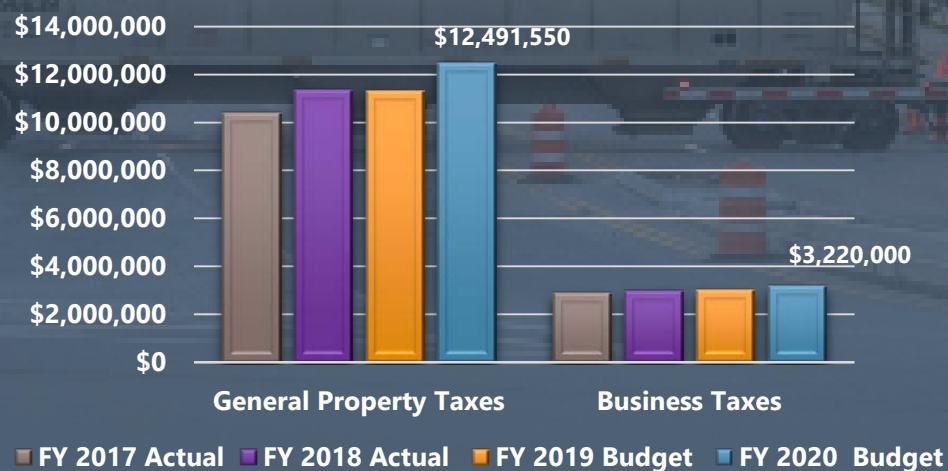




Taxes

The City of Duluth's main revenue source is collected through Taxes. There are four primary categories for tax revenues: General Property Taxes, Excise Taxes, Business Taxes, and Penalties and Interest on Delinquent Taxes. This represents 77% of the total FY 2020 proposed general fund revenues. The City has budgeted to collect \$16,444,850 in Tax revenue during FY 2020 an increase of 8.8% from FY 2019. Most of this growth is due to the increase in Property taxes, Motor vehicle taxes, and insurance premium taxes.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
GENERAL PROPERTY TAXES	\$10,410,246	\$11,382,903	\$11,329,385	\$12,491,550	\$1,162,165	10%
SELECTIVE SALES & USE TAXES	682,991	685,375	691,000	707,200	16,200	2%
BUSINESS TAXES	2,899,086	3,019,532	3,065,000	3,220,000	155,000	5%
PENALTIES & INTEREST ON DELINQUENT TAXES	28,432	30,247	24,900	26,100	1,200	5%
TOTAL	\$14,020,755	\$15,118,057	\$15,110,285	\$16,444,850	\$1,334,565	9%

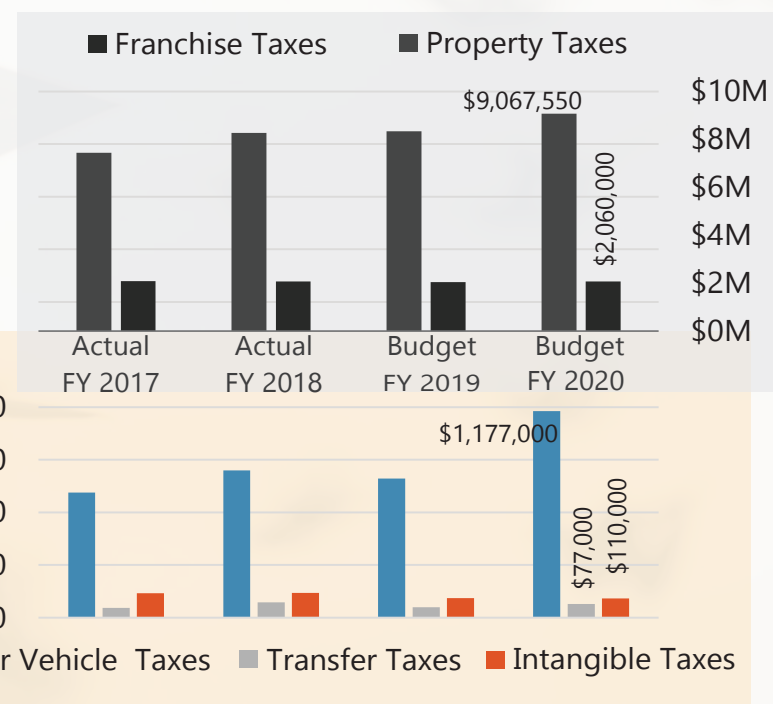
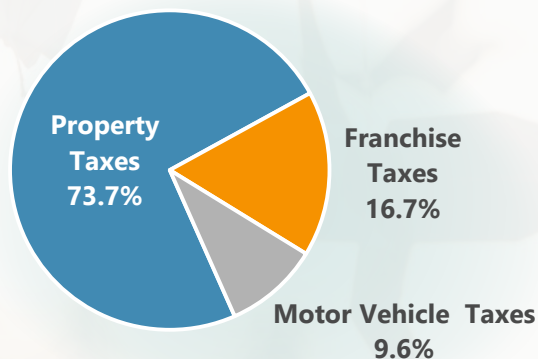



General Property

Taxes are ad valorem taxes levied on an assessed valuation of Real and Personal Property, motor vehicles, intangible taxes and Franchise Taxes within the City limits of Duluth.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
PROPERTY TAXES CURRENT	\$7,406,379	\$8,208,374	\$8,300,000	\$9,050,000	\$750,000	9%
PROPERTY TAXES PRIOR YEARS	29,879	57,480	35,385	17,550	(17,835)	-50%
GWINNETT CO MOTOR VEHICLE TAXES	124,843	98,456	73,000	57,000	(16,000)	-22%
MOTOR VEHICLE TITLE AD VALOREM TAX-TAVT	588,949	741,559	720,000	1,120,000	400,000	56%
TRANSFER TAXES	55,844	87,305	60,000	77,000	17,000	28%
INTANGIBLE TAXES	139,267	140,409	111,000	110,000	(1,000)	-1%
FRANCHISE TAXES	2,065,085	2,049,320	2,030,000	2,060,000	30,000	1%
TOTAL:	\$10,410,246	\$11,382,903	\$11,329,385	\$12,491,550	\$1,162,165	10%

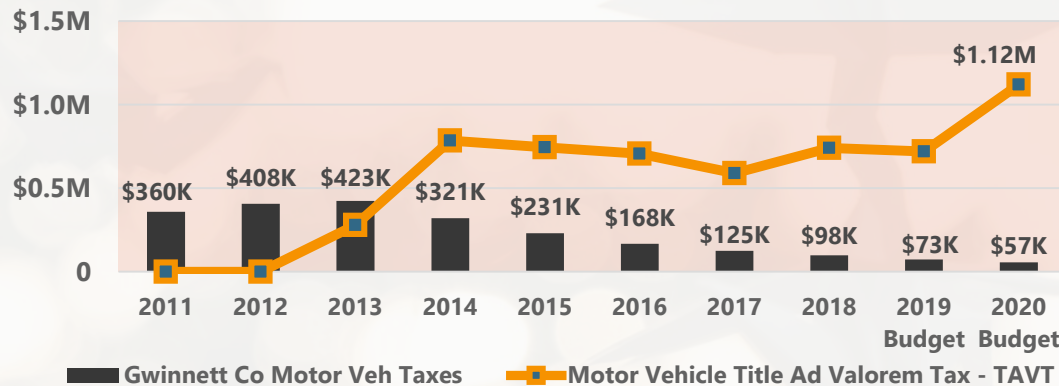
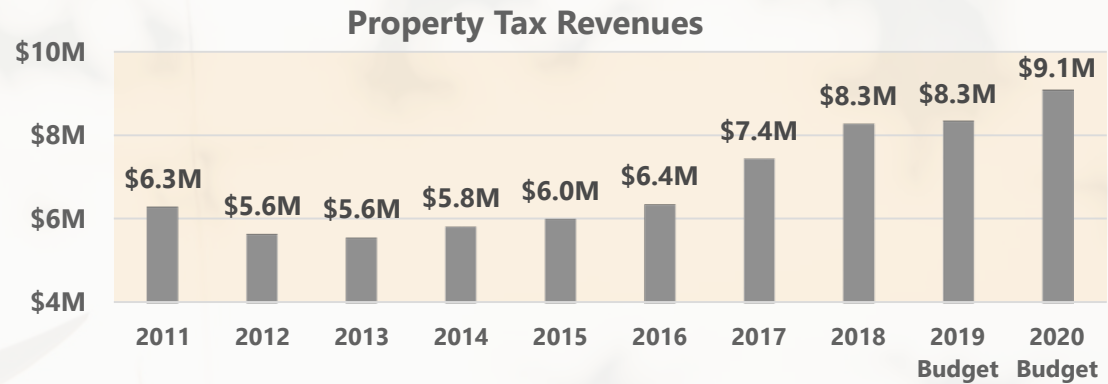
This category represents 58.3% of the total FY 2020 budgeted general fund revenues and projected to grow by 10.3 % from FY 2019. These taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by the Council. 9% increase in Property Taxes Current is mainly from addition due to new construction and reassessment growth(rising property values) in real and personal property. FY 2019 property tax revenue was 5% underbudgeted due to uncertainty of taxable value of the new construction additions. Total Motor Vehicle tax is projected to increase by 48.4% from FY 2019 budget amount that has been budgeted conservatively due to variable local share set annually by the state. Local share has been adjusted annually upon annual TAVT rate review : 40.55% in 2016, 45.61% in 2017, 51.58% in 2018 and 52.44% in 2019 calendar year. The recently passed HB 329 set its local share at 65% with no annual adjustment effective July 2019.





Property Taxes: Each year the Duluth City Council adopts a property tax rate for the ensuing fiscal year. Bills are mailed each fall, after the tax digest has been reviewed and approved by the Georgia Department of Revenue. The Tax Commissioner of Gwinnett County is responsible for preparing the annual digest and submitting it to the City. The assessed valuation is 40% of the actual value of the property. Property taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by the Council. FY 2020 property taxes revenue is projected at \$9.1M from reassessment growth and new construction.

To determine the value due to reassessments, FY 2019 projected total collections was used as the base and then a 3.3% increase was applied on both real and personal property. To determine the value added due to new construction growth, calendar year 2018 building permit activity was reviewed. Based on this review, \$157,000 of additional tax revenue was added. In total, approximately 9% increase in property taxes from budgeted current year collections has been projected for FY 2020.



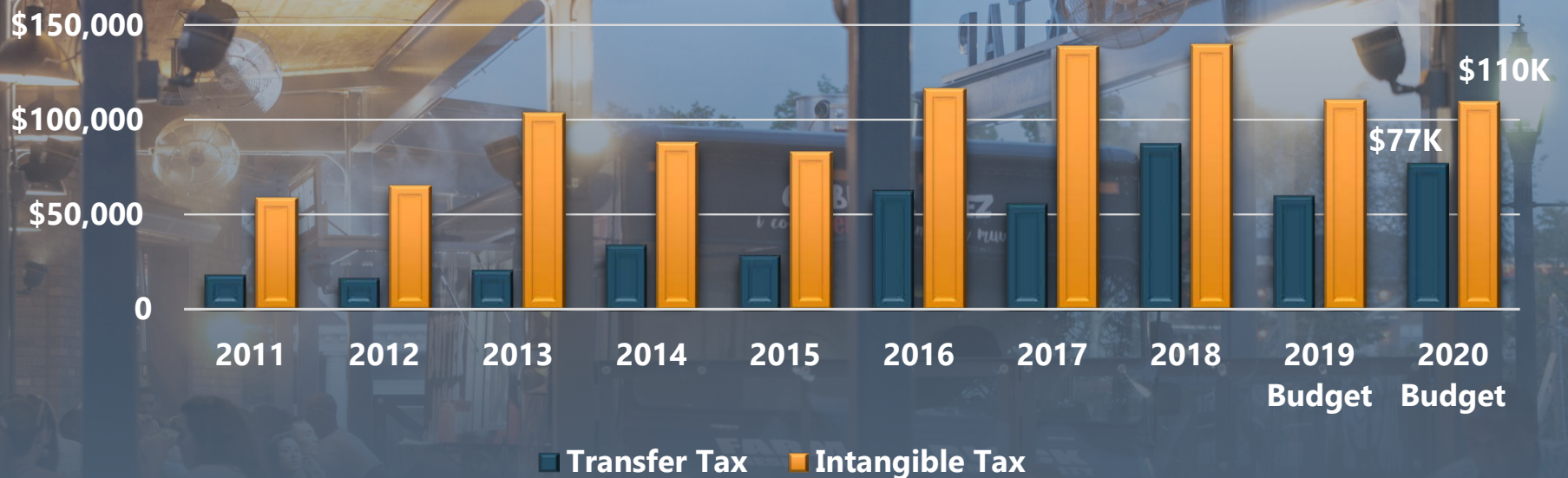
Gwinnett Motor Vehicle Taxes: Revenues that are received from ad valorem taxes levied on motor vehicle personal property. Effective March 1, 2013, the HB386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles. The new **Motor Vehicle Title Ad Valorem Tax (TAVT)** which is 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 started to increase from fiscal year 2018 and fiscal year 2020 budgeted revenue is projected to grow by 55.6% compared to current fiscal year budget amount. Half of this increase is due to underbudgeted current fiscal year's revenue that was projected based on decreasing trend started in fiscal year 2014. This category of revenue is expected to be less volatile in upcoming years due to the HB 329 that set 65% local and 35% state share of the overall TAVT revenues instead of having the disbursement ratio between the state and local governments set by the state annually.



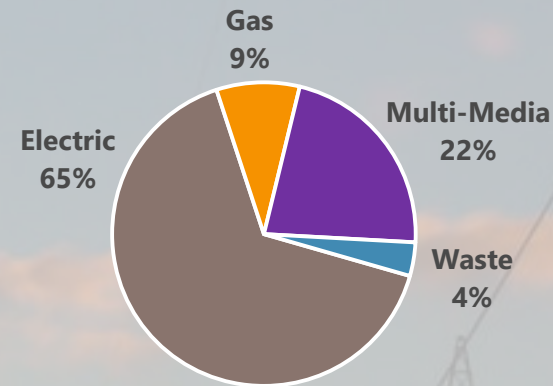
Transfer Taxes: This revenue is collected as a real estate excise tax on transactions involving the sale of property. It is imposed at \$1 on the first \$1,000 or fractional value, then \$.10 per additional \$100 of value. The tax is divided among overlapping local governments proportionally, based on millage rates. The most recent year's trend is used for FY 2020 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. FY2020 revenue is obtained from the past five years' trends.





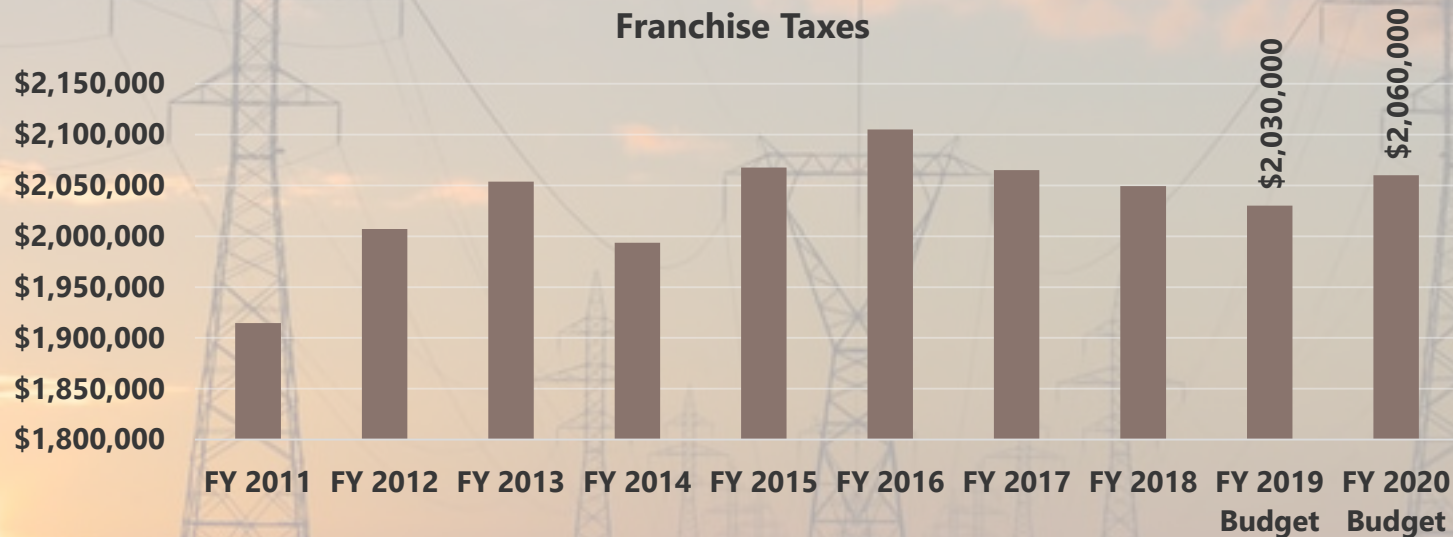
Franchise Taxes: Taxes imposed on private companies for the privilege of using public property for private purposes. Public Utilities operating within the City of Duluth must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. The City receives franchise fees from various utility companies such as GA Power, Jackson EMC, Republic Services, Atlanta Gas Light Company, AT&T, Charter communications, Comcast, Google fiber, Fusion communications, CenturyLink communications, Uniti Fiber, etc. Revenue projections are based on historical trends in conjunction with current economic indicators and past climate conditions. This category represents 10% of the total FY 2020 general fund revenues. Gas and waste categories are increasing steadily with new construction growth but electric and multi-media categories have been decreasing since FY 2016. FY2020 revenue amount, \$2,060,000, is obtained by applying 2% discounted electric to the annualized FY 2019 franchise taxes revenue.



Multi-media:

- Entertainment
- Telephone
- Internet

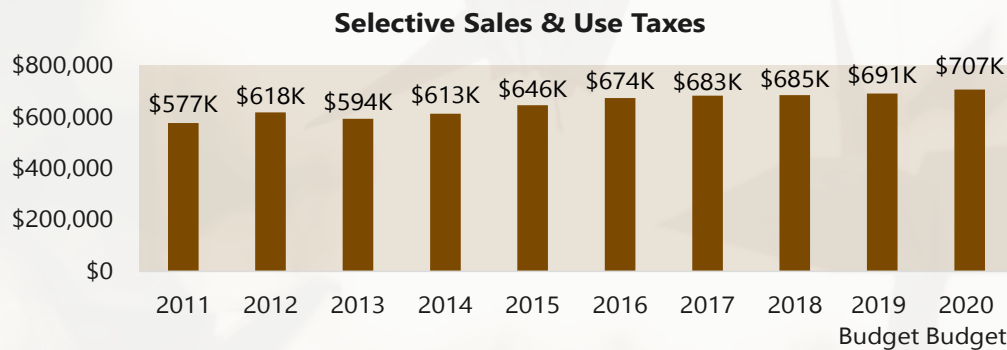
Franchise Taxes





	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
ALCOHOL BEVERAGE TAXES	\$615,198	\$608,120	\$616,000	\$620,000	\$4,000	1%
MIXED DRINK EXCISE TAXES	54,643	59,690	54,000	67,000	13,000	24%
MALT BEVERAGE EXCISE TAXES	-	3,188	6,000	6,200	200	3%
ENERGY EXCISE TAXES	13,150	14,377	15,000	14,000	(1,000)	-7%
TOTAL:	\$682,991	\$685,375	\$691,000	\$707,200	\$16,200	2%

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 3.3% of the total FY 2020 general fund revenues.

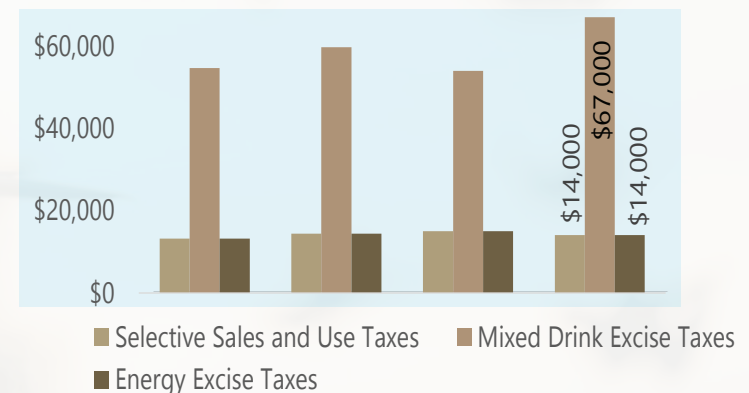
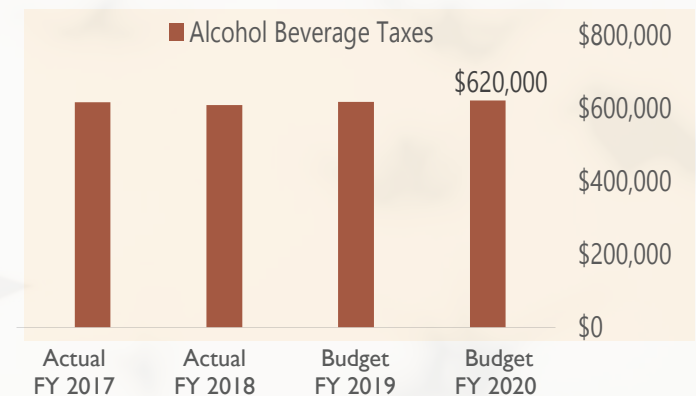


Alcohol Beverage Tax: Taxes that are levied on the distribution of distilled spirits, malt beverages, and wine. FY 2020 revenue projection is based on the recent two years' average growth rate.

Mixed Drink Excise Tax: Taxes that are levied on the sale of distilled spirits by the drink. The recent two years' revenues are used for 2020 revenue projection.

Energy Excise Tax: House Bill 386 authorized a new local excise tax on energy that is levied on the sales, use, storage, or consumption of energy. FY 2020 revenue projection is based on FY 2019 six months' actuals and past two years' average for the remainder months.

Malt Beverage Excise Tax: Taxes that are levied on the distribution of malt beverage produced in the City limits from January 2018. For FY 2020 revenue projection is based on the last fourteen months trends due to lack of historical data.

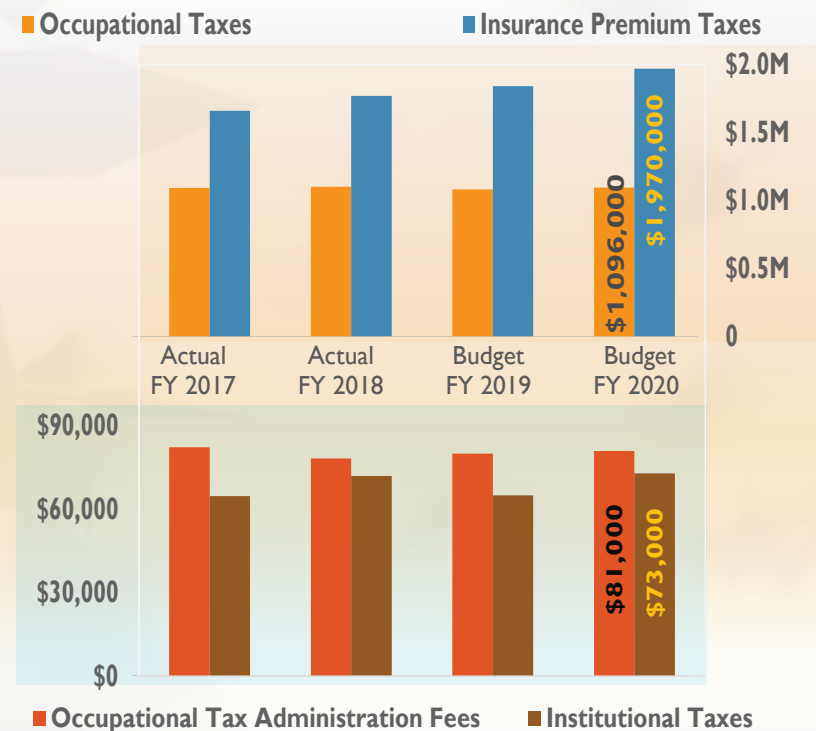
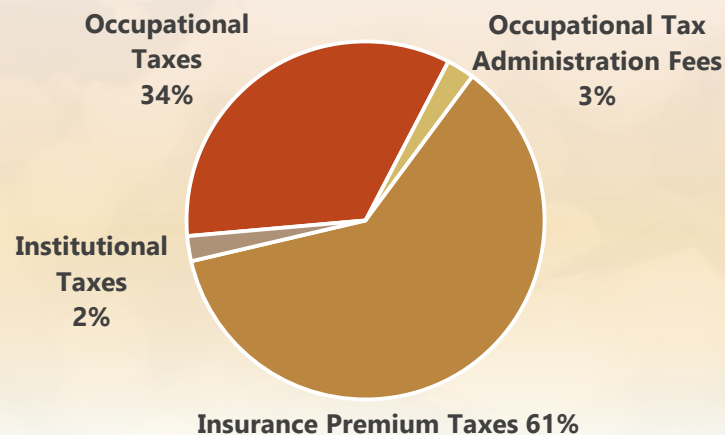




Business Taxes

Business Taxes are revenues from business and financial institutions' occupational licenses and excise taxes on insurance premiums written by insurance companies conducting business within the City limit. This category represents 15% of the total FY 2020 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.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
OCCUPATIONAL TAXES	\$1,091,471	\$1,101,166	\$1,080,000	\$1,096,000	\$16,000	1%
OCCUPATIONAL TAX ADMINISTRATION FEES	82,375	78,284	80,000	81,000	1,000	1%
INSURANCE PREMIUM TAXES	1,660,403	1,768,128	1,840,000	1,970,000	130,000	7%
INSTITUTIONAL TAXES	64,837	71,954	65,000	73,000	8,000	12%
TOTAL:	\$2,899,086	\$3,019,532	\$3,065,000	\$3,220,000	\$155,000	5%

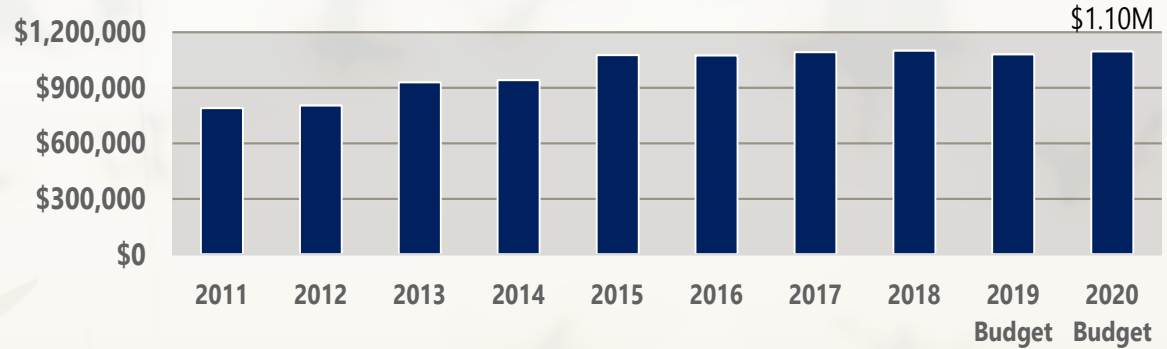




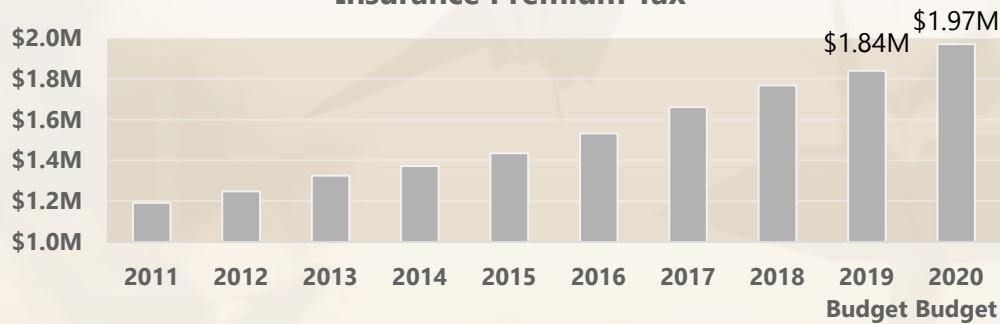
Occupational Taxes: Taxes levied on businesses and practitioners of occupations and professions which maintain a physical location or office within the City limits. This tax is based on one or more the following: flat tax, probability, and/or gross receipts. Such taxes are due at the time the business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

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

Occupational Taxes



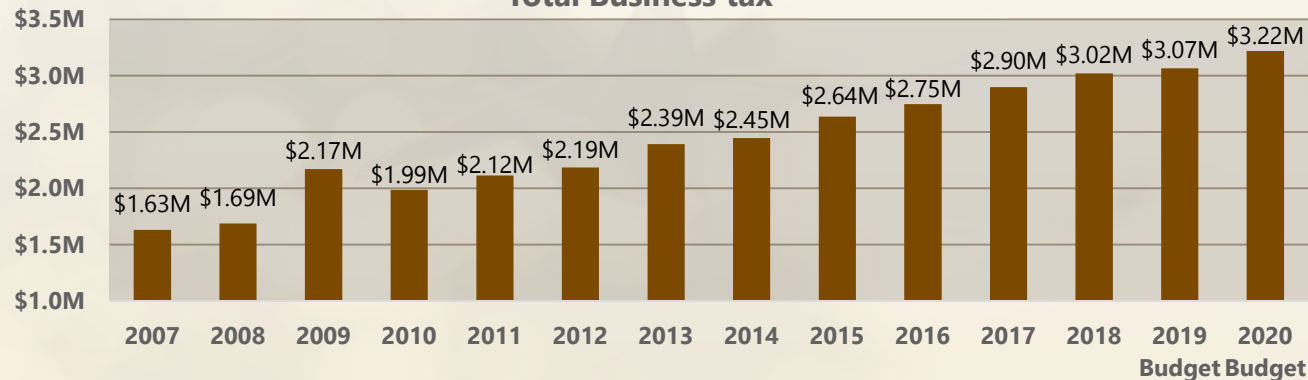
Insurance Premium Tax



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

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

Total Business tax




Penalty & Interest on Delinquent Taxes

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

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
INTEREST ON DELINQUENT TAXES	\$7,745	\$10,681	\$8,000	\$8,500	\$500	6%
TAX PENALTIES	6,341	7,628	6,000	7,000	1,000	17%
ALCOHOL LATE PENALTIES	1,100	350	100	100	-	0%
OCCUPATIONAL TAX PENALTY	12,006	9,668	9,000	9,000	-	0%
TAX FIFA COSTS	1,240	1,920	1,800	1,500	(300)	-17%
TOTAL:	\$28,432	\$30,247	\$24,900	\$26,100	\$1,200	5%

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

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

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

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

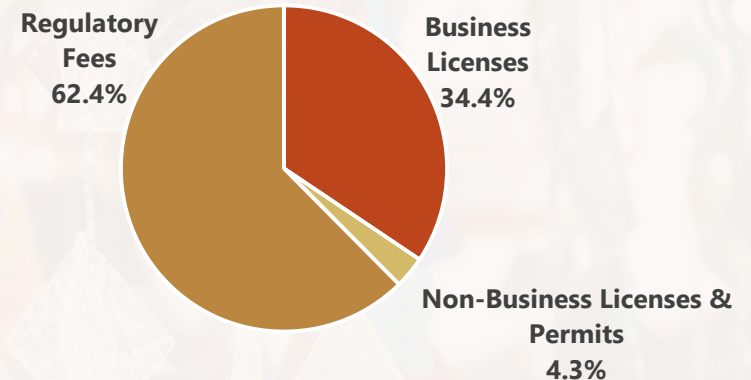
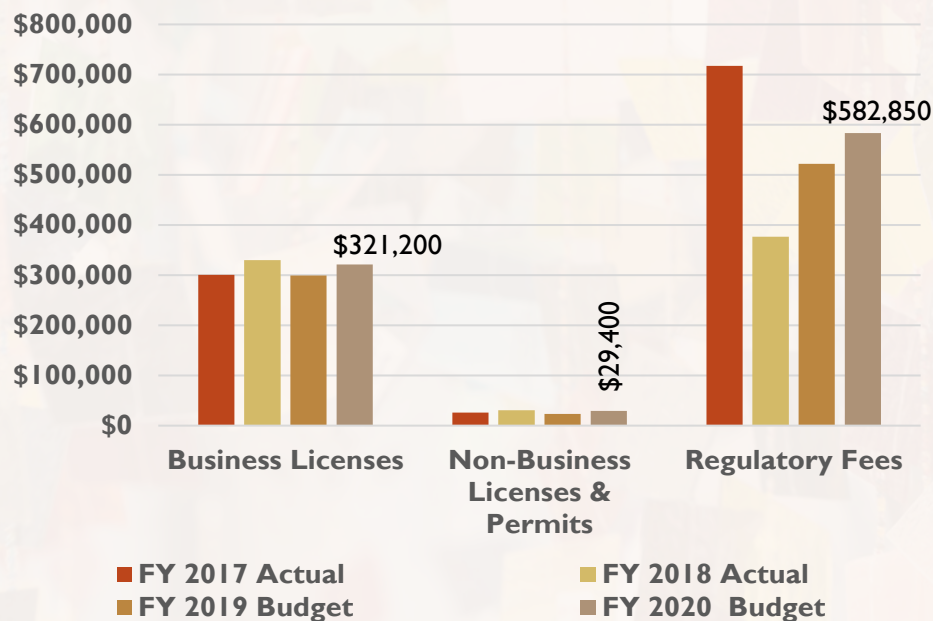
Tax FI FA cost: This revenue is collected to recover the City's cost of filing Fieri Facias (Fi Fa's) on delinquent taxes and fees for filing tax liens on properties with severely delinquent property taxes. A tax FI FA will be recorded on or about March 15 in Gwinnett County Superior Court on all unpaid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



Licenses and Permits

The City of Duluth has three categories for the collection of revenues from licenses and permits: Business Licenses, Non-Business Licenses & Permits, and Regulatory Fees. The City has budgeted to collect \$933,450 in Licenses and Permits revenue during FY 2020, an increase of 10.5% from FY 2019. City projected 11.6% increase in Regulatory fees and 7.2% increase in Business Licenses due to recent residential and commercial developments within the city limits.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
BUSINESS LICENSES	\$300,440	\$330,035	\$299,500	\$321,200	\$21,700	7%
NON-BUSINESS LICENSES & PERMITS	26,078	30,699	23,500	29,400	5,900	25%
REGULATORY FEES	717,212	376,389	522,050	582,850	60,800	12%
TOTAL:	\$1,043,730	\$737,123	\$845,050	\$933,450	\$88,400	10%




Business Licenses

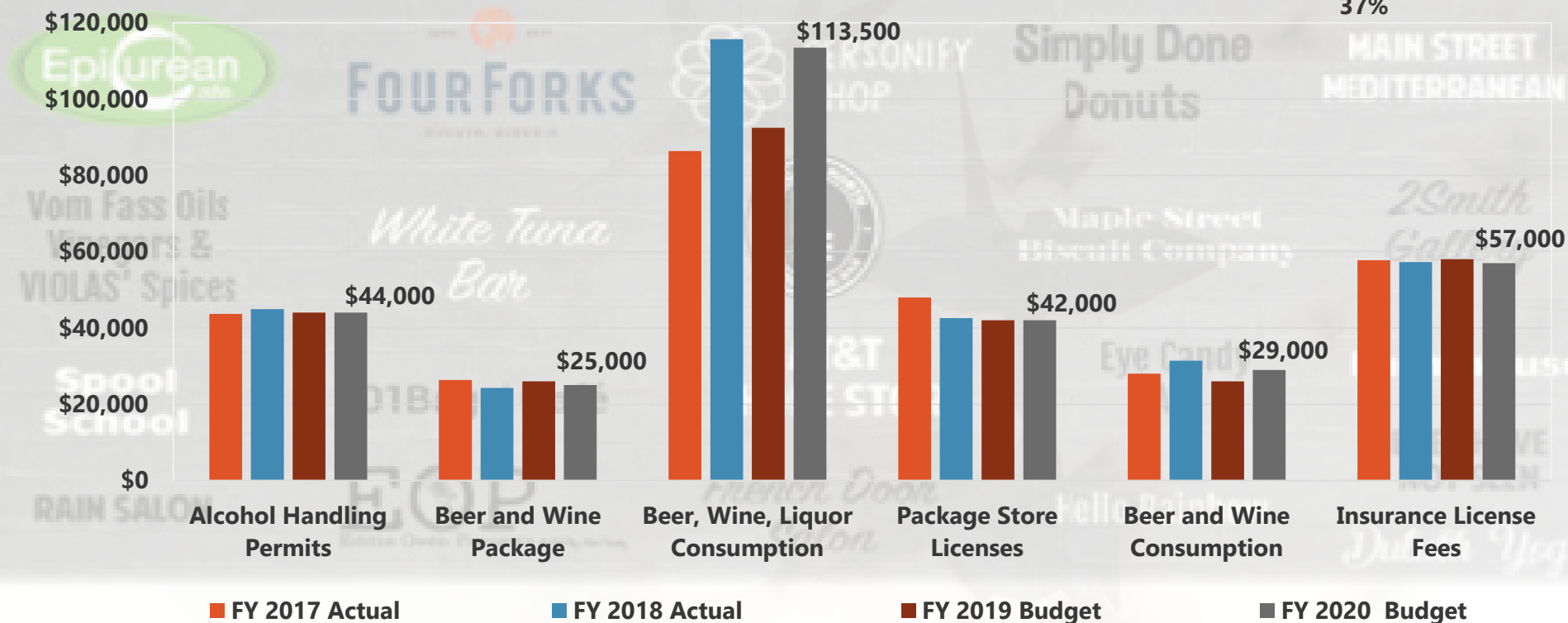
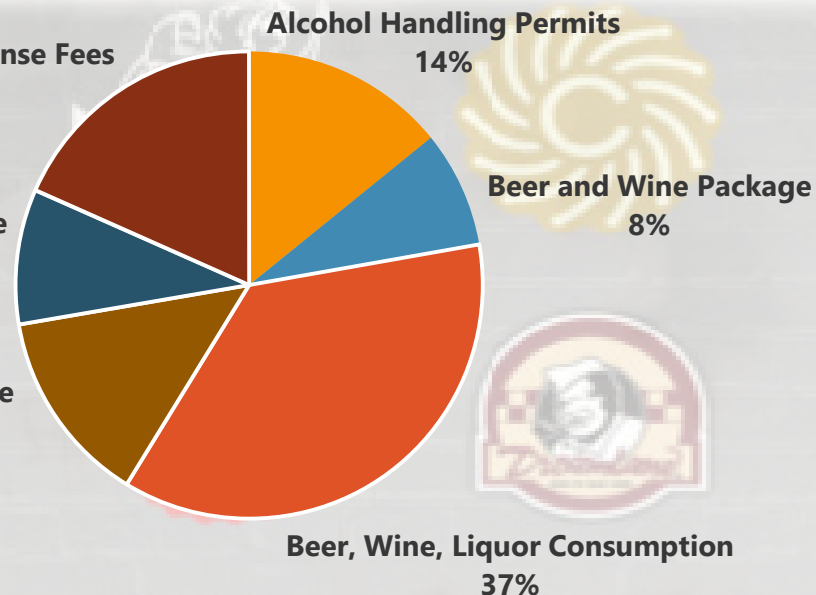
Business Licenses are revenues collected from businesses for the issuance of various licenses and permits by the City.

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
ALCOHOL HANDLING PERMITS	\$43,645	\$44,902	\$44,000	\$44,000	\$-	0%
BEER ONLY PACKAGE	500	2,250	500	1,500	1,000	200%
BEER AND WINE PACKAGE	26,350	24,300	26,000	25,000	(1,000)	-4%
BEER, WINE, LIQUOR CONSUMPTION	86,350	115,705	92,500	113,500	21,000	23%
PACKAGE STORE LICENSES	48,000	42,600	42,000	42,000	-	0%
BEER AND WINE CONSUMPTION	28,025	31,400	26,000	29,000	3,000	12%
BEER ONLY CONSUMPTION	3,100	2,750	4,000	2,500	(1,500)	-38%
LIQUOR CONSUMPTION	150	150	150	150	-	0%
WINE ONLY CONSUMPTION	-	-	100	100	-	0%
ALCOHOL SPECIAL EVENTS FACILITY	1,650	2,500	1,500	1,500	-	0%
WHOLESALE - ALCOHOL	-	-	50	50	-	NA
BREWERY - BEER AND MALT BEVERAGES	-	-	50	50	-	NA
INSURANCE LICENSE FEES	57,750	57,238	58,000	57,000	(1,000)	NA
BUSINESS PERMITS	90	-	50	50	-	0%
ALCOHOL APPLICATION FEES	4,830	6,240	4,600	4,800	200	4%
TOTAL:	\$300,440	\$330,035	\$299,500	\$321,200	\$21,700	7%

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

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

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





Regulatory Fees

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

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
DEVELOPMENT PERMITS/LAND DISTURB	\$8,638	\$2,538	\$2,600	\$13,000	\$10,400	400%
REINSPECTION FEES	150	-	50	50	-	0%
V/SE/CU APPLICATION	2,250	150	500	200	(300)	-60%
BUILDING PERMITS RESIDENTIAL	225,174	205,887	339,000	224,500	(114,500)	-34%
BUILDING PERMITS COMMERCIAL	466,434	153,393	169,500	334,000	164,500	97%
MECHANICAL PERMITS	11,760	11,100	9,000	9,500	500	6%
SWIMMING POOL PERMITS	400	600	200	400	200	100%
NPDES STORMWATER/ DEV FEE	80	1,387	100	100	-	0%
P & Z MISC INCOME	2,326	1,334	1,100	1,100	-	0%
TOTAL:	\$717,212	\$376,389	\$522,050	\$582,850	\$60,800	12%

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

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

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

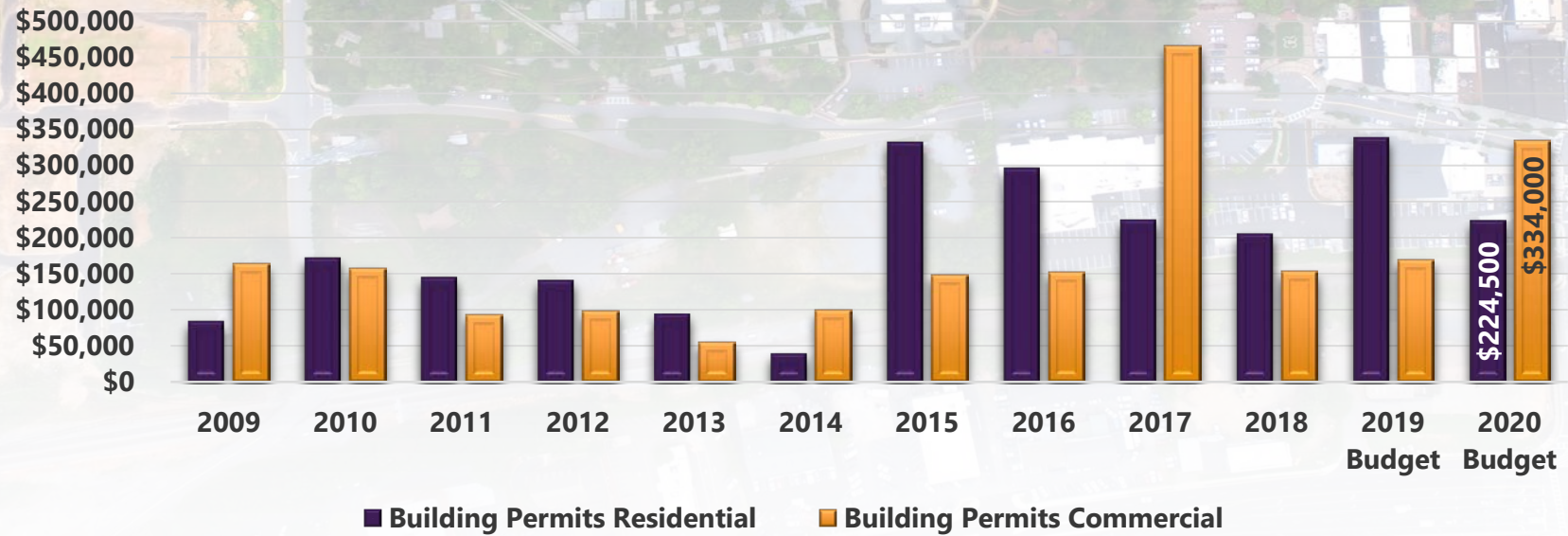
Mechanical Permits: Fees associated with stand-alone permits for plumbing, HVAC, or electrical work.

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

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

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

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





Non-Business Licenses & Permits

Non-Business Licenses & Permits are revenues from all non-business licenses and permits levied according to the benefits presumably conferred by the license or permit. Budgeted amounts indicate 25.1% increase from FY 2019 mainly due to anticipated new construction.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
REPERMITTING BUILDING PERMITS	\$809	\$425	\$200	\$300	\$100	50%
REZONINGS	1,974	2,075	1,800	3,600	1,800	100%
SIGN PERMITS	14,150	12,450	14,000	15,000	1,000	7%
PLANNING REVIEW FEES	8,245	13,699	7,000	10,000	3,000	43%
VENDOR FEES	350	-	-	-	-	NA
FILMING PERMITS AND FEES	550	2,050	500	500	-	0%
TOTAL:	\$26,078	\$30,699	\$23,500	\$29,400	\$5,900	25%

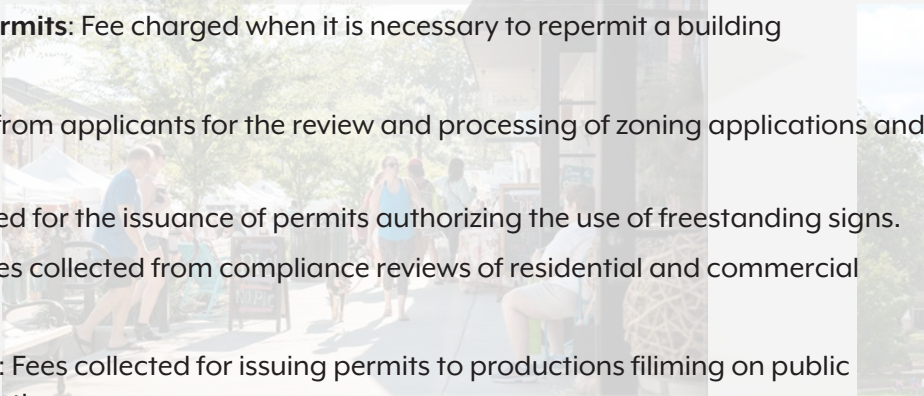
Repermitting Building Permits: Fee charged when it is necessary to repermit a building construction project.

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 filming on public property in the City of Duluth.

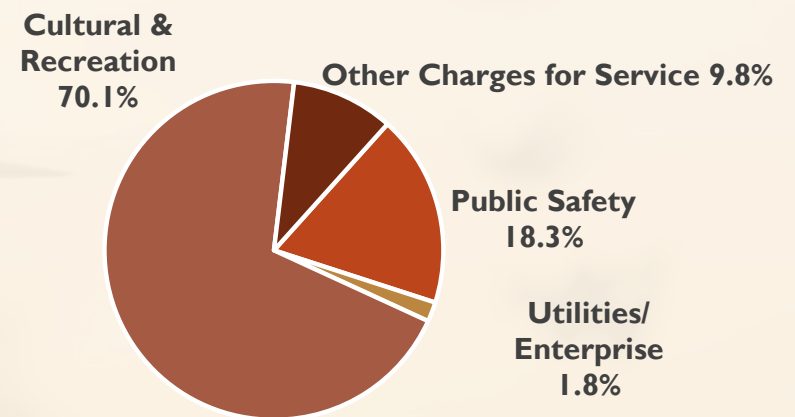
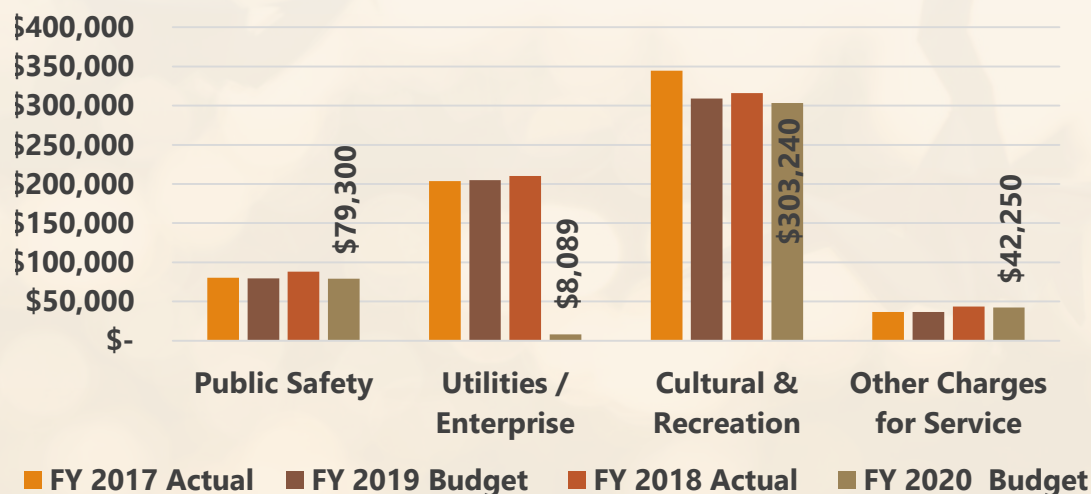




Charges for Service

Charges for Service are fees collected by the City of Duluth for services that it provides. The City of Duluth collects revenues from four primary categories of service: Public Safety, Utilities/Enterprise, Cultural and Recreation, and Other Charges for Service. This category represents 3.1% of total budgeted revenue. The City has budgeted to collect \$432,879 in Charges for Service revenue during FY 2020, a decrease of 31.2% from FY 2019 mainly due to loss of garbage bag rebate revenue upon entering new contract with existing solid waste collection company.

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PUBLIC SAFETY	\$80,508	\$87,932	\$79,400	\$79,300	\$(100)	-0%
UTILITIES / ENTERPRISE	203,656	210,338	204,738	8,089	(196,649)	-96%
CULTURAL & RECREATION	344,696	316,142	309,000	303,240	(5,760)	-2%
OTHER CHARGES FOR SERVICE	36,814	43,535	36,500	42,250	5,750	16%
TOTAL:	\$665,674	\$657,947	\$629,638	\$432,879	\$(196,759)	-31%

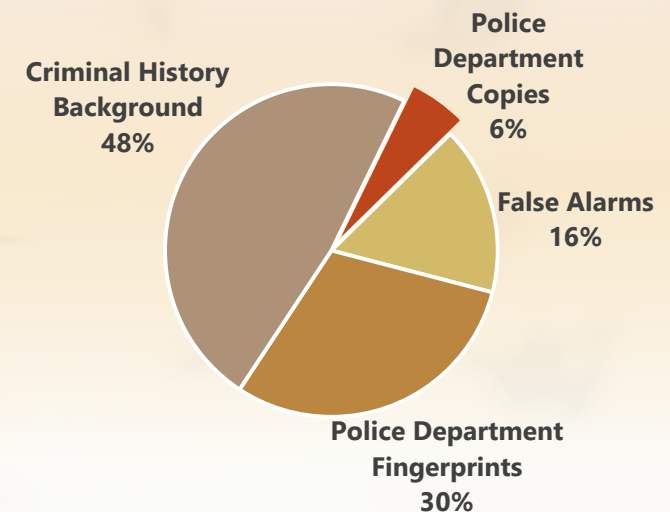
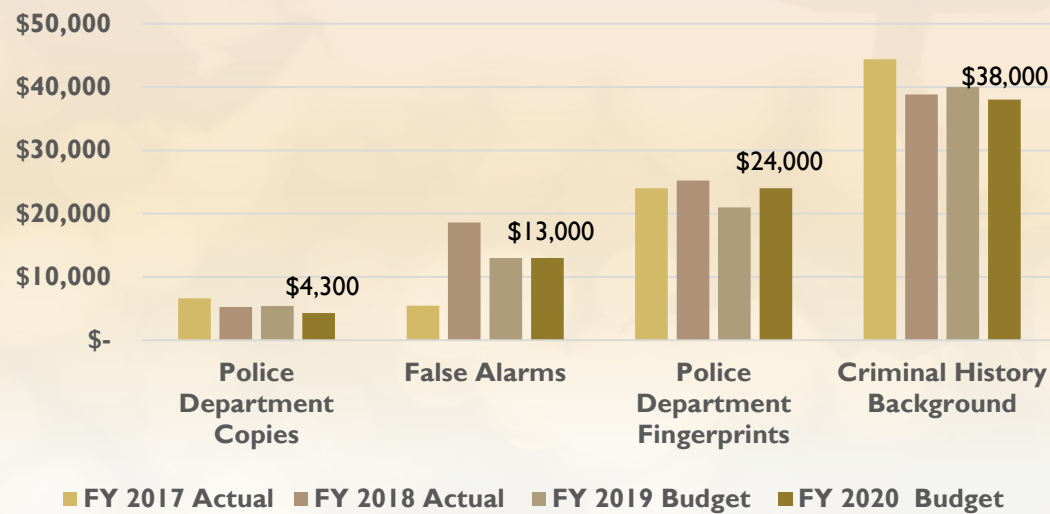




Public Safety

Public Safety revenues are fees collected by the City of Duluth to help defray the cost of selected public safety services are decreased by 0.1% from FY 2019. The projected amounts are based on historical trends.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
POLICE DEPARTMENT COPIES	\$6,606	\$5,269	\$5,400	\$4,300	\$(1,100)	-20%
FALSE ALARMS	5,475	18,600	13,000	13,000	-	0%
POLICE DEPARTMENT FINGERPRINTS	24,031	25,233	21,000	24,000	3,000	14%
CRIMINAL HISTORY BACKGROUND	44,396	38,830	40,000	38,000	(2,000)	-5%
TOTAL:	\$80,508	\$87,932	\$79,400	\$79,300	\$(100)	-0%





Utilities/Enterprises

Utilities/Enterprises are fees charged for utility services provided by the City of Duluth and a decrease of 96% is expected from FY 2019 mainly due to loss of garbage bag rebate revenue upon the contract renewal with the existing solid waste collection company.

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

Garbage Bag Rebate: During the renewal, The City decided to forgo garbage bag rebate instead of increasing garbage bag price in order to cope with the rising cost of solid waste and recycling collection.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
GARBAGE BAGS - 32 GALLON	\$782	\$1,481	\$978	\$1,109	\$131	13%
GARBAGE BAGS - SENIOR 32 GALLON	962	858	790	783	(7)	-1%
GARBAGE BAGS - 13 GALLON	300	407	300	386	86	29%
GARBAGE BAGS - SENIOR 13 GALLON	182	203	214	204	(10)	-5%
GARBAGE BAGS - 42 GALLON	255	350	230	281	51	22%
GARBAGE BAGS - SENIOR 42 GALLON	38	26	26	26	-	0%
RECYCLING PROCEEDS	5,505	8,327	5,200	5,300	100	2%
GARBAGE BAG REBATE	195,632	198,686	197,000	-	(197,000)	-100%
TOTAL:	\$203,656	\$210,338	\$204,738	\$8,089	\$(196,649)	-96%



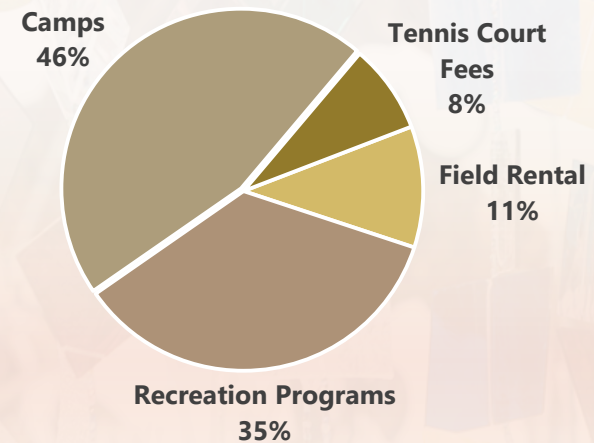


Cultural and Recreation

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 1.4% of total budgeted revenue. The projected amounts are based on historical trends and a decrease of 1.9% from FY 2019 is expected.

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.



DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
BUNTEN RD. FACILITY RENTAL	\$3,302	\$3,998	\$4,400	\$2,240	\$(2,160)	-49%
PAVILION RENTAL	4,965	3,890	3,300	3,900	600	18%
FIELD RENTAL	48,014	29,270	37,000	30,000	(7,000)	-19%
GYM RENTAL	11,101	12,332	8,500	8,600	100	1%
FACILITY RENTAL - ROGERS BRIDGE	800	1,700	1,100	1,500	400	36%
FACILITY RENTAL - WP JONES	3,629	4,530	3,400	4,400	1,000	29%
RECREATION PROGRAMS	109,862	101,664	94,000	97,000	3,000	3%
CAMPS	129,226	129,198	126,000	126,000	-	0%
TENNIS COURT FEES	26,372	22,073	24,000	22,000	(2,000)	-8%
SENIOR PROGRAMS	6,922	7,451	6,800	7,100	300	4%
CONCESSIONS	503	36	500	500	-	0%
TOTAL:	\$344,696	\$316,142	\$309,000	\$303,240	\$(5,760)	-2%



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

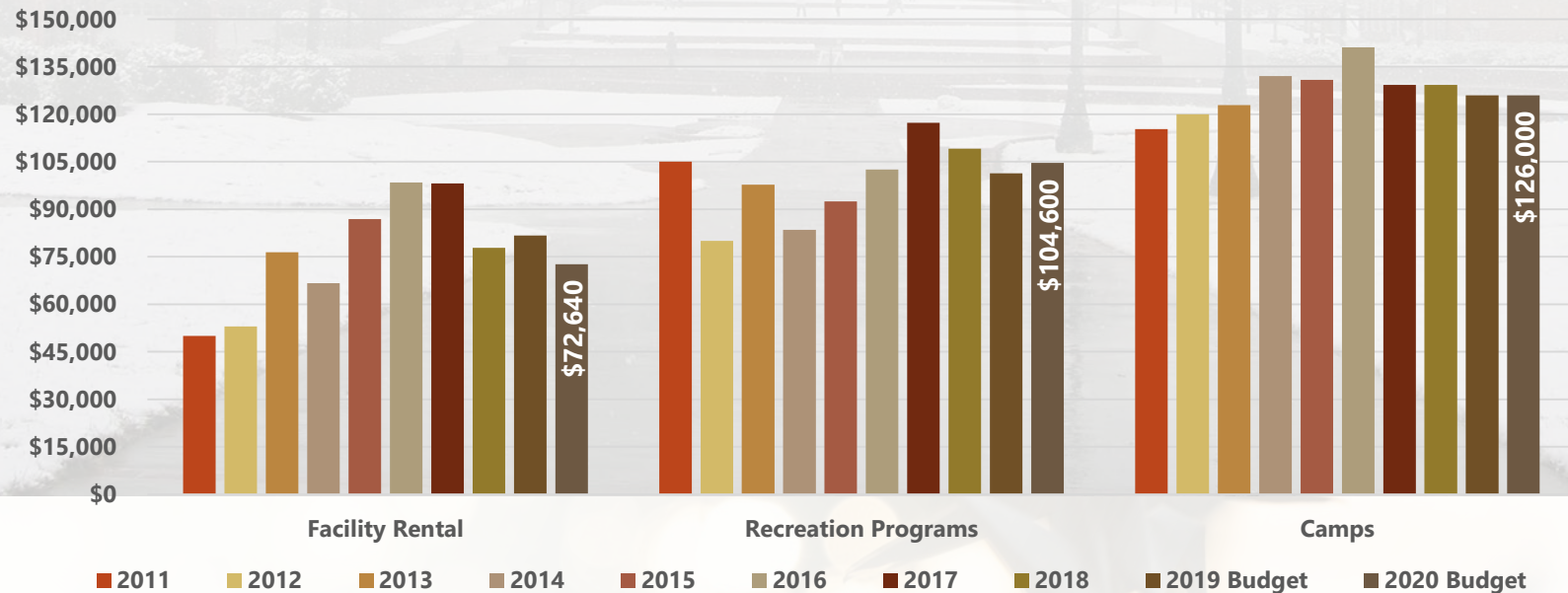
Recreational Programs: This revenue source is collected thru registration fees from various classes offered by City. City offers various recreational programs to promote healthy and quality life of its community. Class details can be found at Duluth Life newsletter available on City's website. Newsletters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

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

Concessions: 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 historical trends.

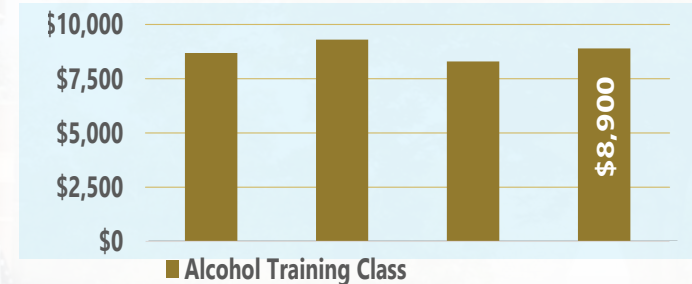
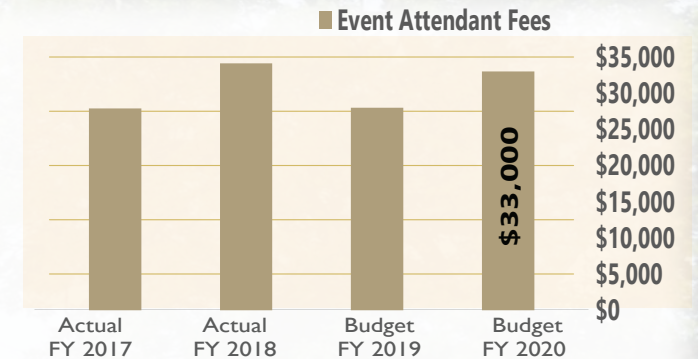
Bad Check Fee: Bounced checks written to the City of Duluth are considered bad and are subject to a fee.

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.



DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
APPEAL HEARING FEES	\$-	\$-	\$-	\$100	\$100	NA
BAD CHECK FEE	225	75	200	150	(50)	-25%
EVENT ATTENDANT FEES	27,889	34,155	28,000	33,000	5,000	18%
ALCOHOL TRAINING CLASS	8,700	9,305	8,300	8,900	600	7%
OPEN RECORDS REQUEST	-	-	-	100	100	NA
TOTAL:	\$36,814	\$43,535	\$36,500	\$42,250	\$5,750	16%



Fines and Forfeitures

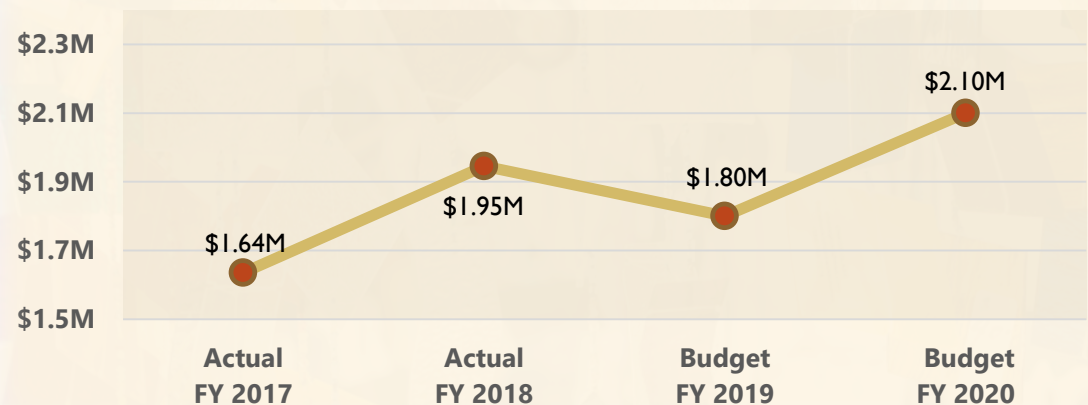
Fines and Forfeitures include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty. The City has three types of Fines and Forfeitures: Court Fines, Bond and Forfeitures, Cash Confiscation and Red Light Camera Fines. This category represents 9.8% of the total FY 2020 proposed general fund revenues. Duluth has budgeted to collect \$2,103,000 in Fines and Forfeitures revenues in FY 2020. The projection is based on recent years' trend and population projection.

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.

Court Fines



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

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
COURT FINES	\$1,635,575	\$1,945,545	\$1,800,000	\$2,100,000	\$300,000	17%
BONDS & FORFEITURES	12,101	7,416	7,000	2,000	(5,000)	-71%
CASH CONFISCATION	(8,820)	-	1,000	1,000	-	0%
RED LIGHT FINES	70	-	-	-	-	NA
TOTAL:	\$1,638,926	\$1,952,961	\$1,808,000	\$2,103,000	\$295,000	16%



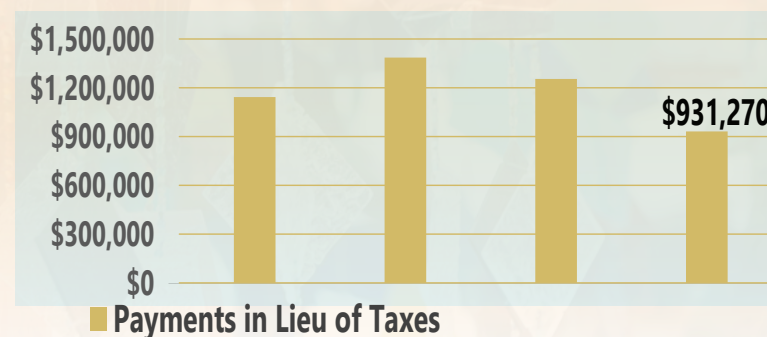
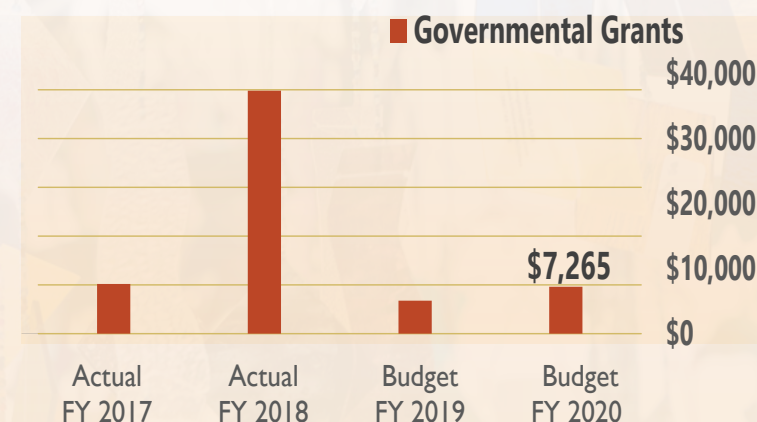
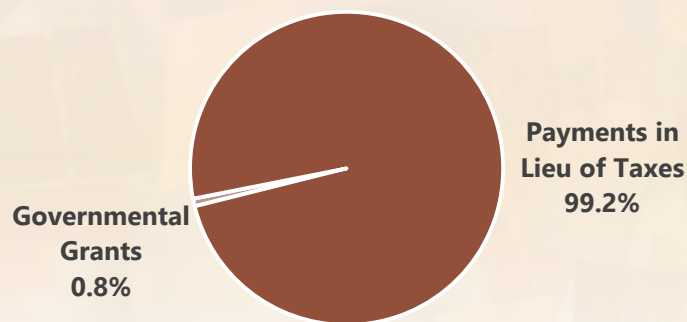
Intergovernmental Revenues

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 4.4% of the total FY 2020 proposed general fund revenues. The City has budgeted to collect \$938,535 in Intergovernmental Revenues during FY 2020, a decrease of 25.5% from FY 2019 due to the expiration of the SDS (Service Delivery Strategy) agreement with Gwinnett County. There are no anticipated annual police payments until the next service delivery strategy negotiation.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
GOVERNMENTAL GRANTS	\$7,643	\$37,384	\$5,063	\$7,265	\$2,202	43%
PAYMENTS IN LIEU OF TAXES	1,144,506	1,385,623	1,254,110	931,270	(322,840)	-26%
TOTAL:	\$1,152,149	\$1,423,007	\$1,259,173	\$938,535	\$(320,638)	-25%

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

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

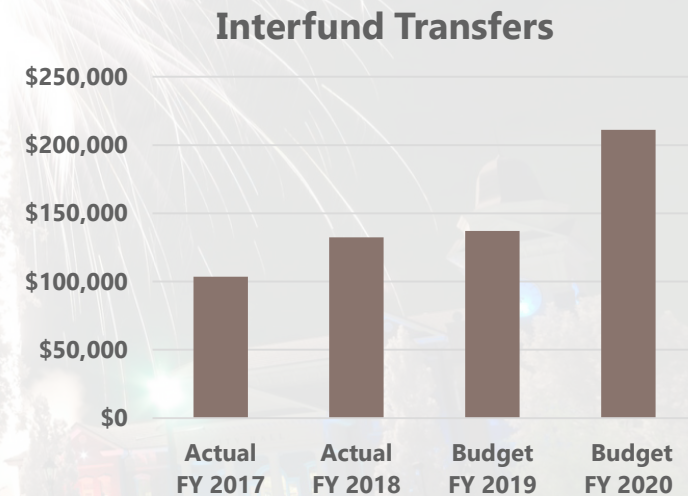
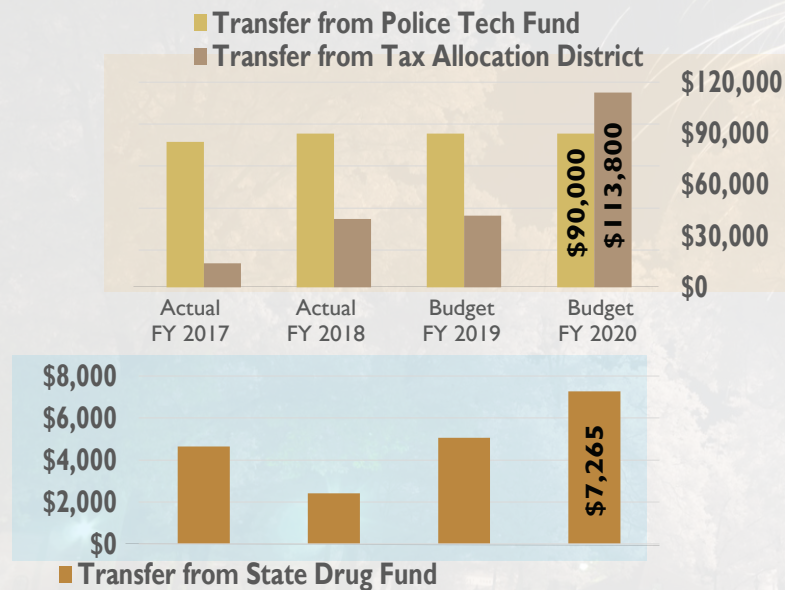




Other Financing Sources

Other Financing Sources include any revenues collected by the City that are not included in other funds already described. The City of Duluth has two primary categories for this fund: Interfund Transfers and Proceeds from General Long Term Liabilities. The City has budgeted \$211,365 in Other

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
INTERFUND TRANSFERS	\$103,643	\$132,405	\$137,063	\$211,065	\$74,002	54%
PROCEEDS OF GENERAL FIXED ASSET DISPOSALS	15,968	500	5,500	300	(5,200)	-95%
PROCEEDS OF GENERAL LONG TERM LIABILITIES	-	309,585	-	-	-	NA
TOTAL:	\$119,611	\$442,490	\$142,563	\$211,365	\$68,802	48%



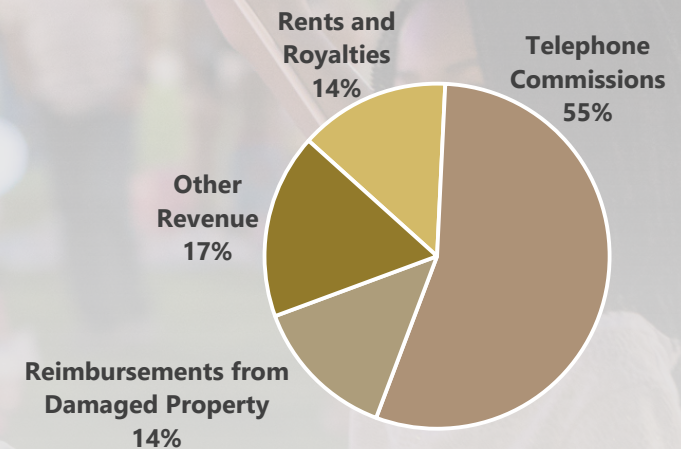
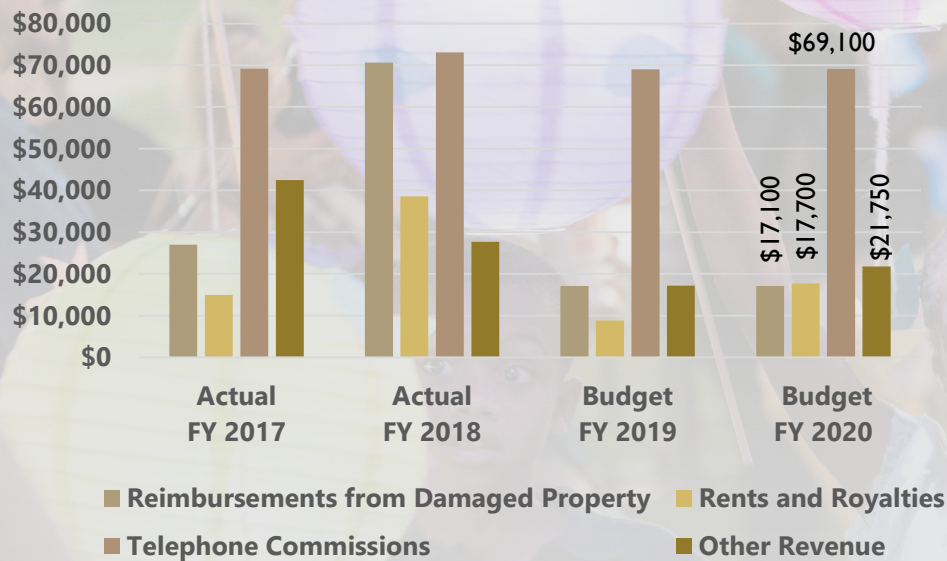
	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
INTERFUND TRANSFERS	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
TRANSFER FROM POLICE TECH FUND	85,000	90,000	90,000	90,000	-	0%
TRANSFER FROM STATE DRUG FUND	4,643	2,405	5,063	7,265	2,202	43%
TRANSFER FROM TAX ALLOCATION DISTRICT	14,000	40,000	42,000	113,800	71,800	171%
TOTAL:	\$103,643	\$132,405	\$137,063	\$211,065	\$74,002	54%



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 \$125,650 in Miscellaneous Revenues during FY 2020, an increase of 12.1% from FY 2019.

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
RENTS AND ROYALTIES	\$14,933	\$38,571	\$8,800	\$17,700	\$8,900	101%
TELEPHONE COMMISSIONS	69,178	73,051	69,000	69,100	100	0%
REIMBURSEMENTS FROM DAMAGED PROPERTY	27,003	70,650	17,100	17,100	-	0%
OTHER REVENUE	42,505	27,664	17,190	21,750	4,560	27%
TOTAL:	\$153,619	\$209,936	\$112,090	\$125,650	\$13,560	12%





Rents and Royalties

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

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
DOWNTOWN RENTAL INCOME	\$9,351	\$11,100	\$100	\$1,000	\$900	900%
FESTIVAL CENTER RENTAL	3,182	18,831	8,000	15,000	7,000	88%
F/C PATRON TABLE RENTAL	-	7,195	-	-		
F/C LINEN/EQUIP RENTAL	1,700	1,645	600	1,600	1,000	167%
ALCOHOL POSTED SIGN	700	(200)	100	100	-	0%
TOTAL:	\$14,933	\$38,571	\$8,800	\$17,700	\$8,900	101%

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 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
RENTAL INCOME GRID	\$69,178	\$73,051	\$69,000	\$69,100	\$100	0%
TOTAL:	\$69,178	\$73,051	\$69,000	\$69,100	\$100	0%

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

**Miscellaneous Revenues**

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
MISCELLANEOUS REVENUE	\$18,926	\$19,258	\$12,000	\$17,000	\$5,000	42%
POLICE DEPT. MISC. REVENUE	905	2,301	800	400	(400)	-50%
INCOME FROM COPIES, ETC.	786	232	100	100	-	0%
DUMPSTER CARD FEES	1,150	1,325	1,100	1,100	-	0%
SALE OF MISC. MERCHANDISE	19	-	40	40	-	0%
CASH SHORT AND OVER	-	(41)	50	10	(40)	-80%
FLEXIBLE SPENDING GAIN/LOSS	1,498	1,038	100	100	-	0%
401A EMPLOYEE FORFEITURES	19,221	3,551	3,000	3,000	-	0%
TOTAL:	\$42,505	\$27,664	\$17,190	\$21,750	\$4,560	27%

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 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
REIMBURSEMENT - DAMAGED PROPERTY	\$137	\$932	\$100	\$100	-	0%
INSURANCE PROCEEDS - ACCIDENTS	12,584	59,573	15,000	15,000	-	0%
INSURANCE CLAIMS REIMBURSEMENTS	14,282	10,145	2,000	2,000	-	0%
TOTAL:	\$27,003	\$70,650	\$17,100	\$17,100	-	0%



Investment Income

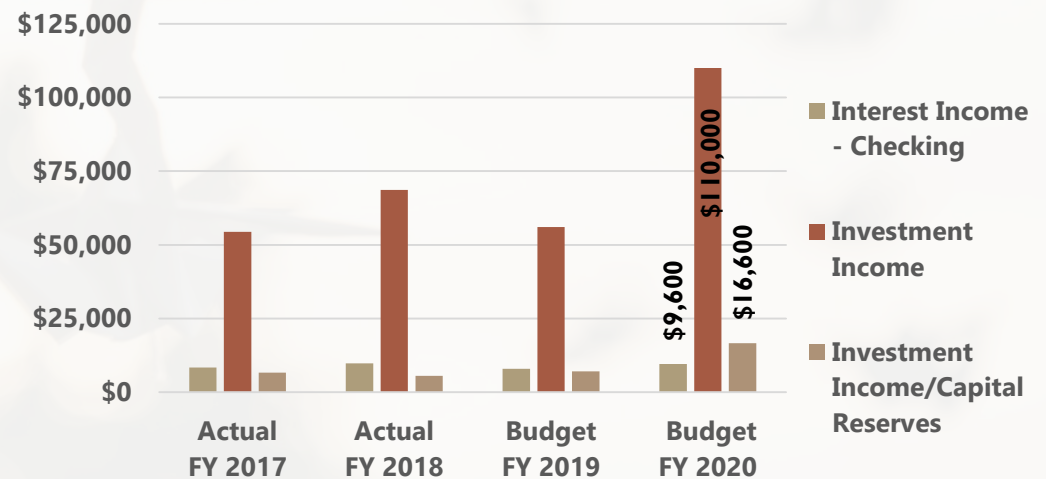
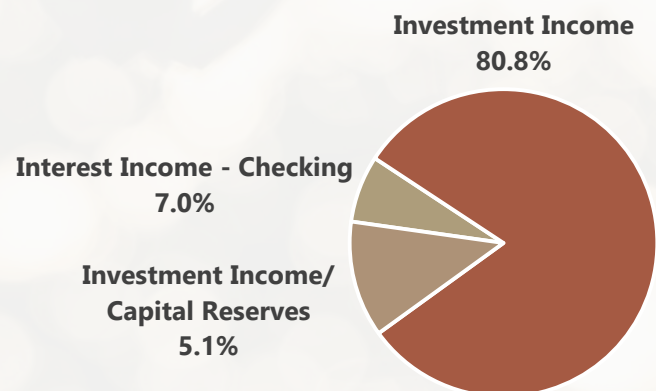
Investment income includes revenue from investment of fund equity. The City of Duluth has three sources of Investment Income: Interest Income from Checking, General Investment Income, and Investment Income from Capital Reserves. The City has budgeted to collect \$136,200 in Investment Income revenues during FY 2020, an increase of 91.6% from FY 2019. This is due to increase in interest rate in financial market.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
INTEREST INCOME - CHECKING	\$8,440	\$9,803	\$8,000	\$9,600	\$1,600	20%
INVESTMENT INCOME	54,433	68,639	56,000	110,000	54,000	96%
INVESTMENT INCOME/CAPITAL RESERVES	6,609	5,584	7,100	16,600	9,500	134%
TOTAL:	\$69,482	\$84,026	\$71,100	\$136,200	\$65,100	92%

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

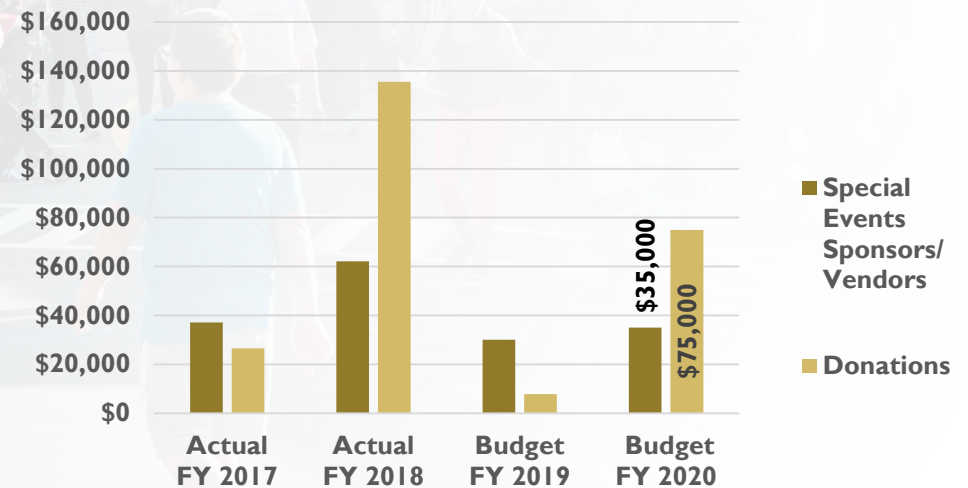
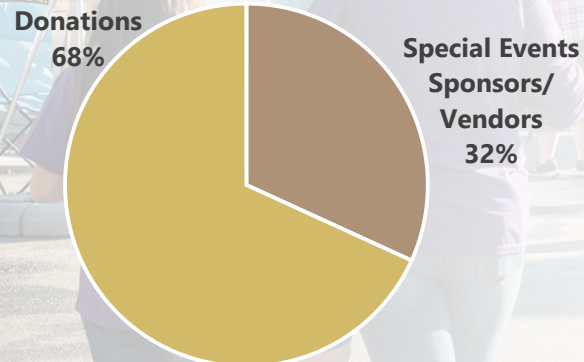
Contributions and Donations are financial resources provided by private contributions. The City has budgeted to collect \$110,400 in Contributions and Donations revenue during FY 2020. Duluth Fall Festival has pledged to donate \$75,000 annually for three years towards City's event cost.

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
FLAG DONATIONS	\$1,025	\$900	\$400	\$400	-	0%
SPECIAL EVENTS SPONSORS/ VENDORS	37,088	62,118	30,000	35,000	5,000	17%
DONATIONS	26,467	135,571	8,300	75,000	67,250	868%
TOTAL:	\$64,580	\$198,589	\$38,700	\$110,400	\$72,250	189%

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

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

Donations: Revenues derived from donations other than the above

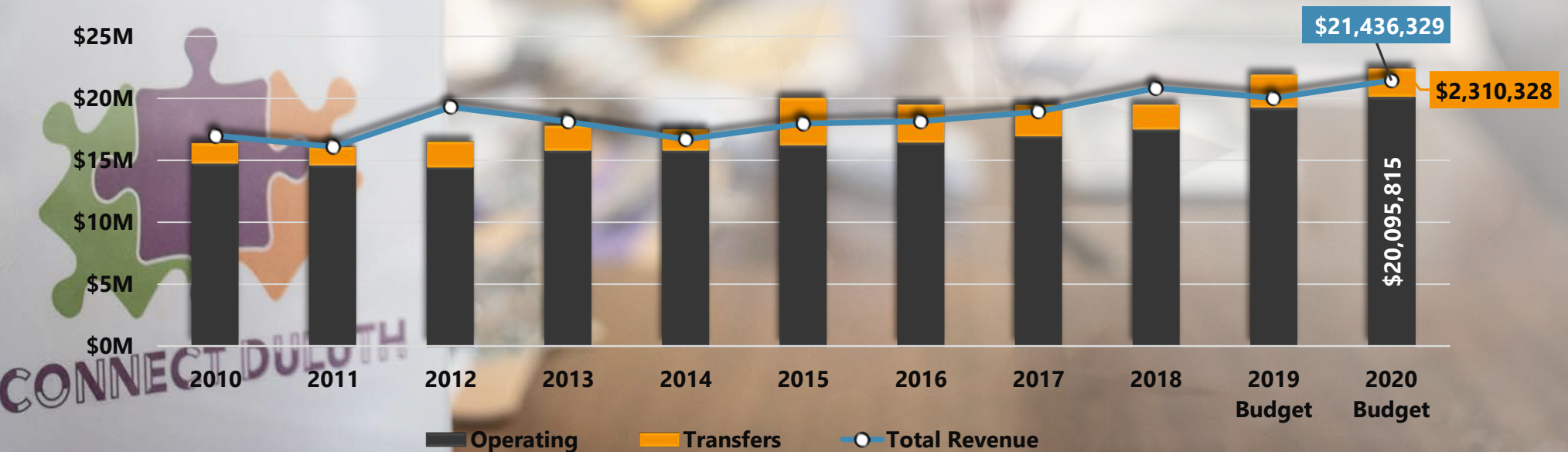




by functions

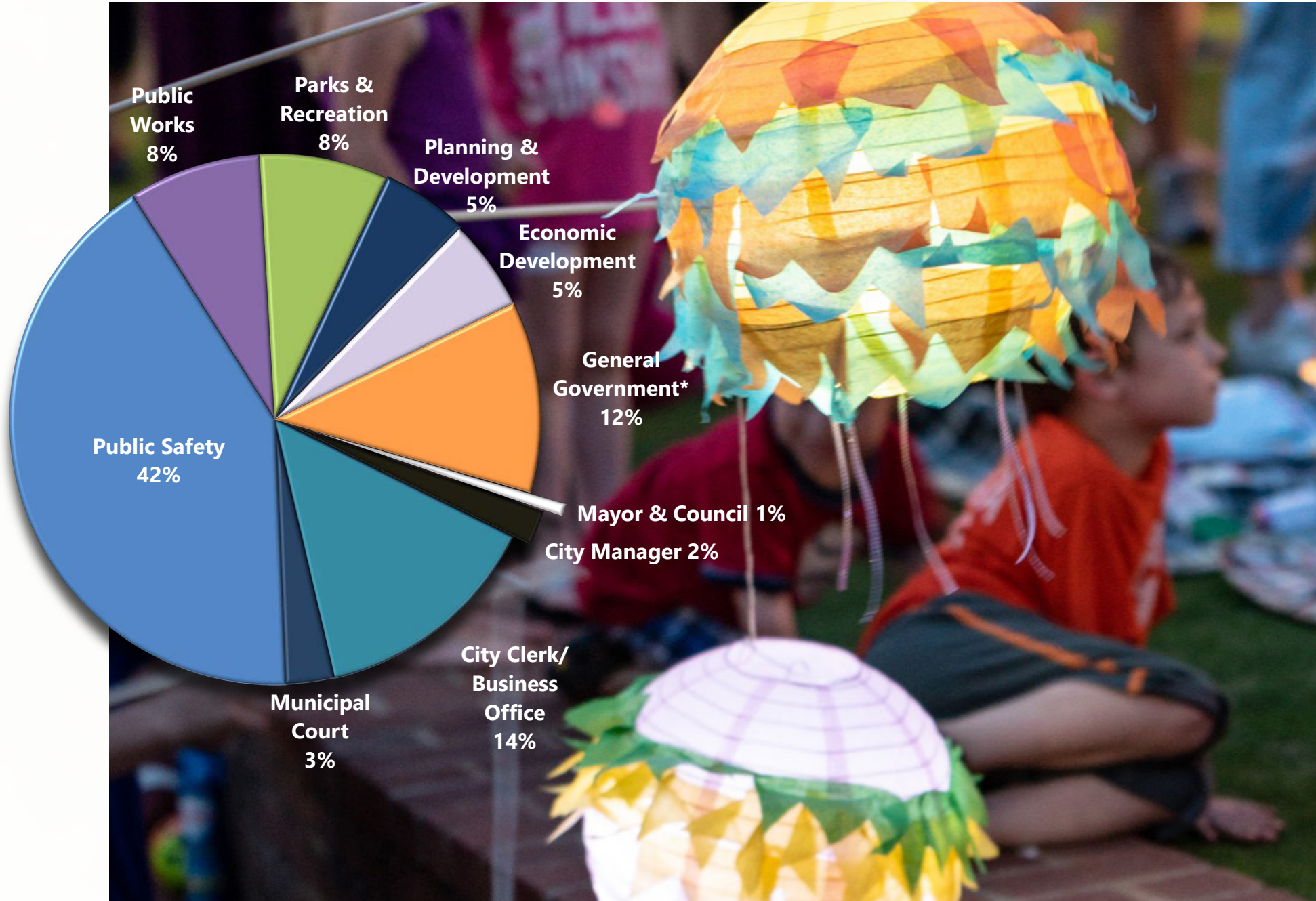
FUNCTIONS	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE	% TOTAL
MAYOR & COUNCIL	\$ 65,594	\$ 69,808	\$ 84,285	\$ 170,159	\$ 85,874	102%	1%
CITY MANAGER	372,967	382,232	480,905	474,010	(6,895)	-1%	2%
CITY CLERK/ BUSINESS OFFICE	2,669,787	2,657,656	2,959,104	3,153,554	194,450	7%	14%
MUNICIPAL COURT	593,474	601,571	652,326	667,452	15,126	2%	3%
PUBLIC SAFETY	7,845,329	8,308,329	8,978,273	9,329,591	351,318	4%	42%
PUBLIC WORKS	1,528,236	1,510,851	1,718,466	1,809,507	91,041	5%	8%
PARKS & RECREATION	1,711,501	1,624,886	1,666,143	1,744,265	78,122	5%	8%
PLANNING & DEVELOPMENT	973,575	1,008,998	1,103,111	1,203,734	100,623	9%	5%
ECONOMIC DEVELOPMENT	924,804	1,070,060	1,209,521	1,242,516	32,995	3%	6%
GENERAL GOVERNMENT*	2,798,502	2,277,055	3,062,218	2,611,355	(450,863)	-15%	12%
TOTAL EXPENDITURE	\$ 19,483,769	\$ 19,511,446	\$ 21,914,352	\$ 22,406,143	\$ 491,791	2%	100%

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



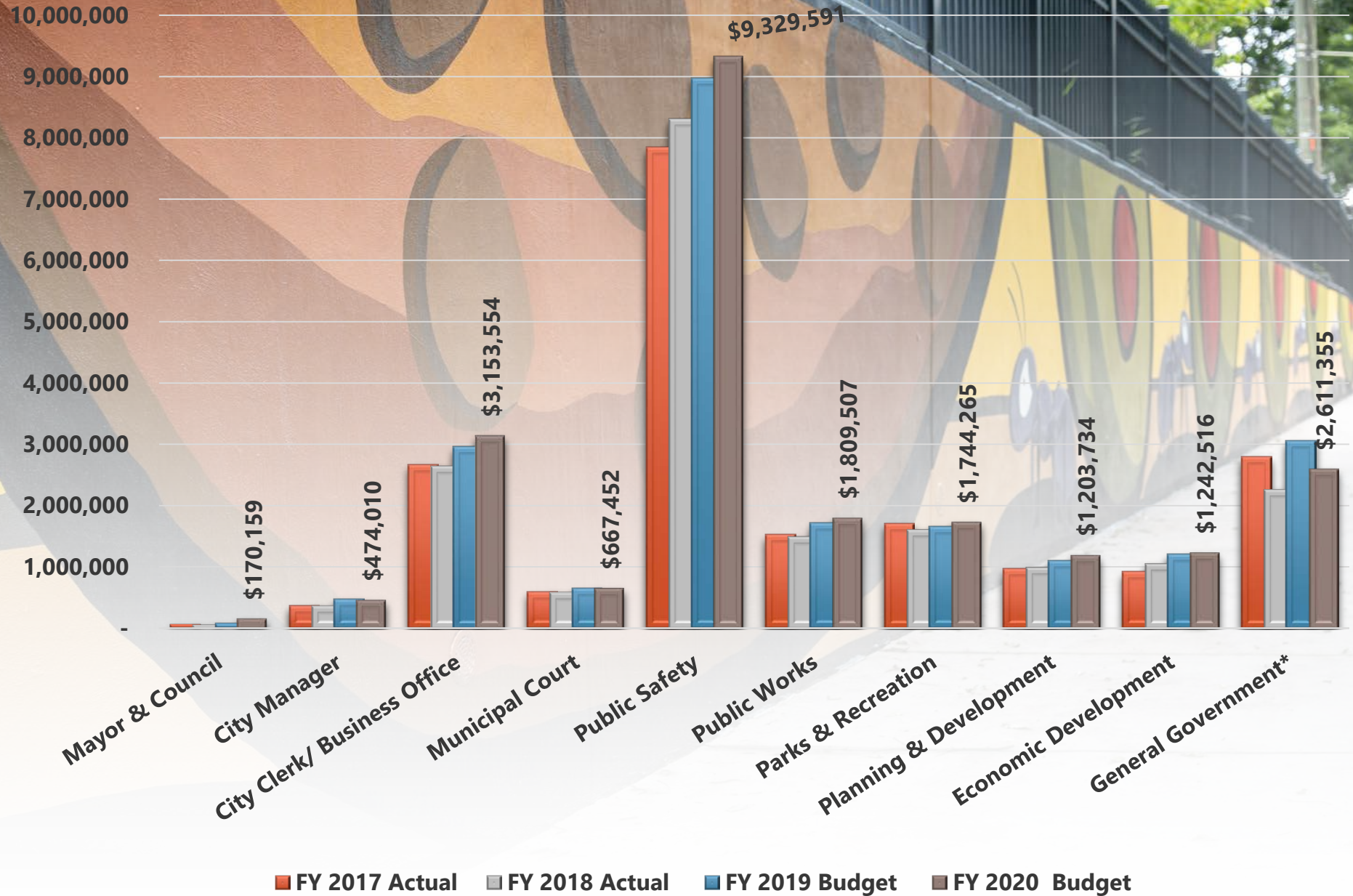


by functions





by functions





by functions

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE	% TOTAL
MAYOR	\$65,594	\$69,808	\$84,285	\$170,159	102%	1%
ALCOHOL REVIEW BOARD	135	-	754	754	0%	0%
FINANCE COMMITTEE	54	135	538	538	0%	0%
ZONING BOARD	404	377	1,938	1,938	0%	0%
PLANNING COMMISSION	565	484	3,875	3,875	0%	0%
CITY MANAGER	372,967	382,232	480,905	474,010	-1%	2%
CLERK ADMINISTRATION	830,912	843,835	954,931	1,050,665	10%	5%
FINANCE OFFICE	383,413	395,236	414,723	438,237	6%	2%
BUSINESS OFFICE	240,813	236,668	263,599	277,808	5%	1%
INFO. TECHNOLOGY	901,325	856,528	967,488	974,580	1%	4%
HUMAN RESOURCES	243,910	241,319	275,007	288,143	5%	1%
CUSTODIAL/BLDG. MAINTENANCE	69,413	84,070	83,356	124,121	49%	1%
GENERAL GOVERNMENT OPERATIONS/SRVCS	225,044	220,428	337,550	261,826	-22%	1%
RED CLAY THEATRE	33,165	28,316	31,652	32,096	1%	0%
PUBLIC INFORMATION ADMINISTRATION	406,795	497,790	541,681	577,481	7%	3%
DOWNTOWN/MAIN STREET	284,103	291,794	291,422	341,472	17%	2%
FESTIVAL CENTER	34,753	43,649	129,920	61,588	-53%	0%
MUNICIPAL COURT	\$593,474	\$601,571	\$652,326	\$667,452	2%	3%

Continued on next page



by functions

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE	% TOTAL
POLICE ADMINISTRATION	\$846,625	\$819,880	\$1,144,197	\$890,241	-22%	4%
CRIMINAL INVESTIGATIONS DIVISION	884,857	895,695	915,042	1,063,460	16%	5%
POLICE UNIFORM DIVISION	3,874,316	3,739,943	3,926,396	4,030,913	3%	18%
POLICE SUPPORT SERVICES DIVISION	1,024,247	1,161,337	1,449,540	1,838,509	27%	8%
POLICE DISPATCH	758,175	1,214,039	1,044,879	1,010,363	-3%	5%
VEHICLE MAINTENANCE DIVISION	457,109	477,435	498,219	496,105	-0%	2%
PUBLIC WORKS ADMINISTRATION	1,361,796	1,347,882	1,542,905	1,688,216	9%	8%
COMMUNITY ENHANCEMENT	16,787	19,370	23,550	42,171	79%	0%
CITYWIDE BUILDING/PROPERTY MAINTENANCE	149,653	143,599	148,976	75,720	-49%	0%
RECYCLABLES COLLECTION	-	-	3,035	3,400	12%	0%
CULTURAL RECREATION ADMINISTRATION	1,382,195	1,365,670	1,386,049	1,449,935	5%	6%
RECREATION PROGRAMS	149,060	121,938	132,517	140,037	6%	1%
PARK AREAS	145,493	137,278	147,577	154,293	5%	1%
PLANNING & DEVELOPMENT ADMINISTRATION	658,498	685,789	746,579	848,394	14%	4%
ECONOMIC DEVELOPMENT	233,906	236,827	246,498	261,975	6%	1%
STREET LIGHTS	315,077	323,209	356,532	355,340	-0%	2%
OTHER FINANCING USES	2,539,136	2,027,315	2,685,911	2,310,328	-14%	10%
TOTAL GENERAL FUND EXPENDITURES	19,483,769	19,511,446	21,914,352	22,406,143	2%	100%
TOTAL GENERAL FUND REVENUES	18,928,526	20,824,136	20,016,049	21,436,429	7%	
NET CHANGE IN FUND BALANCE	\$(555,243)	\$1,312,690	\$(1,898,303)	\$(969,714)	-49%	

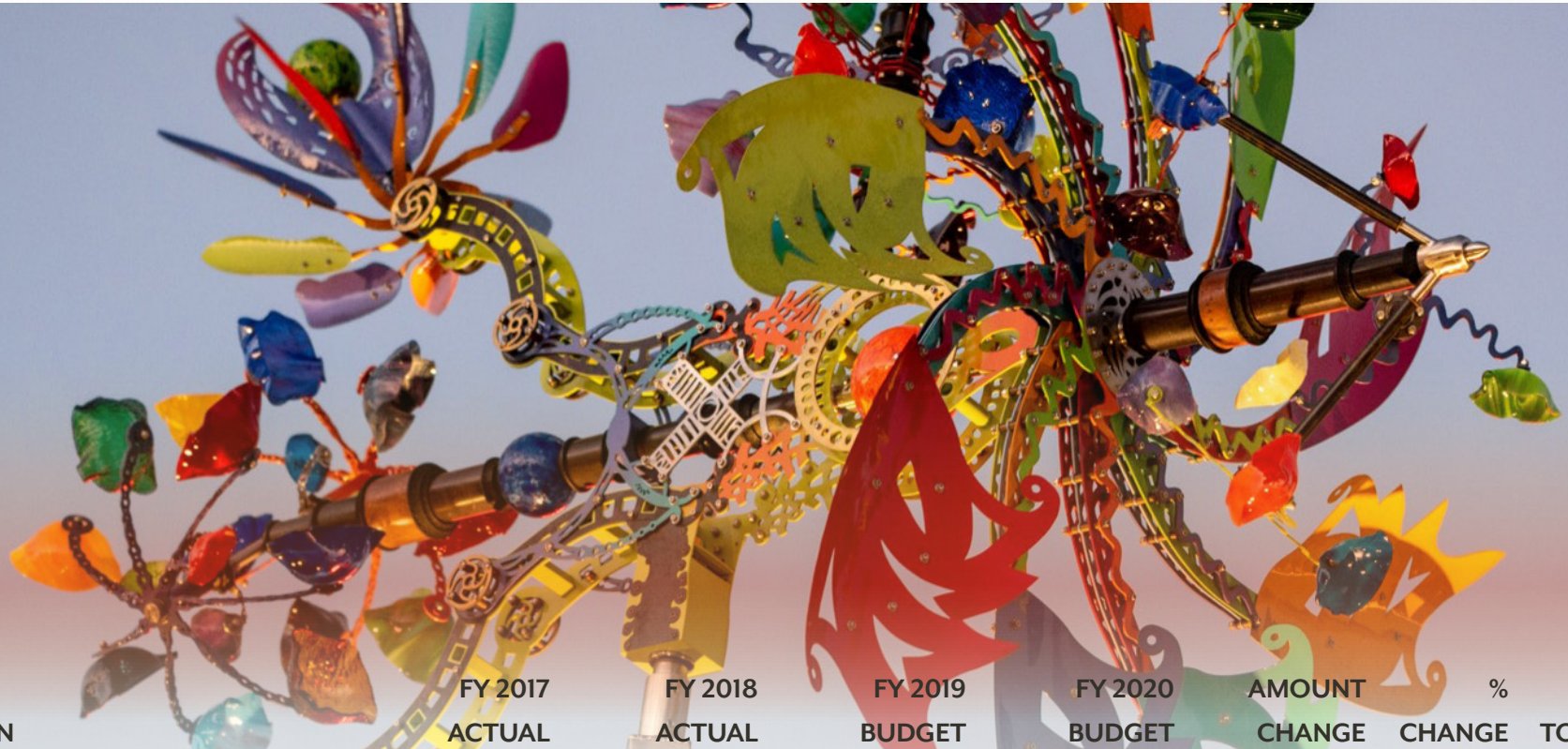


by departments

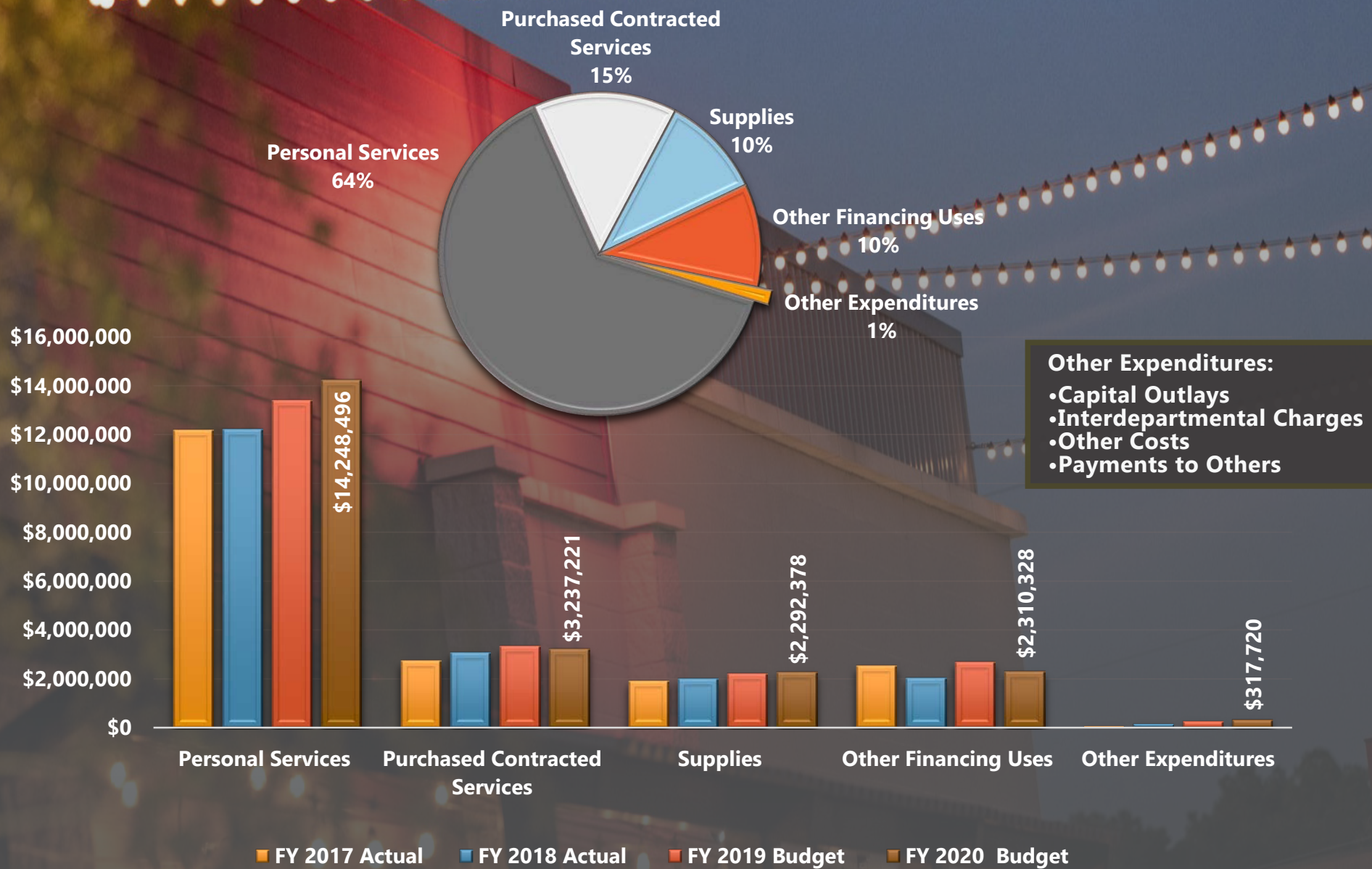
DEPARTMENT	FY 2020 Budget	DEPARTMENT	FY 2020 Budget
CITY MANAGER		MUNICIPAL COURT	
CITY MANAGER	\$ 474,010	MUNICIPAL COURT	\$ 667,452
CITY CLERK / BUSINESS OFFICE		GENERAL GOVERNMENT	
CLERK ADMINISTRATION	1,050,665	MAYOR & COUNCIL	170,159
FINANCE OFFICE	438,237	BOARDS AND COMMITTEES	7,105
BUSINESS OFFICE	277,808	GENERAL GOVERNMENT	293,922
INFORMATION TECHNOLOGY	974,580	OTHER FINANCING	2,310,328
HUMAN RESOURCES	288,143	TOTAL GENERAL GOVERNMENT	\$ 2,781,514
CUSTODIAN/BUILDING MAINTENANCE	124,121	PUBLIC WORKS	
TOTAL: CITY CLERK / BUSINESS OFFICE	\$ 3,153,554	PUBLIC WORKS ADMINISTRATION	1,688,216
PUBLIC SAFETY		COMMUNITY ENHANCEMENT	42,171
POLICE ADMINISTRATION	890,241	CITYWIDE BUILDING/PROPERTY MAINTENANCE	79,120
CRIMINAL INVESTIGATION	1,063,460	TOTAL: PUBLIC WORKS	\$ 1,809,507
POLICE UNIFORM DIVISION	4,030,913	PLANNING & DEVELOPMENT	
POLICE SUPPORT DIVISION	1,838,509	PLANNING & DEVELOPMENT ADMINISTRATION	848,394
POLICE DISPATCH	1,010,363	STREET LIGHTS	355,340
VEHICLE MAINTENANCE DIVISION	496,105	TOTAL: PLANNING & DEVELOPMENT	\$ 1,203,734
TOTAL: PUBLIC SAFETY	\$ 9,329,591	ECONOMIC DEVELOPMENT	
PARKS AND RECREATION		ECONOMIC DEVELOPMENT	261,975
CULTURAL RECREATION ADMINISTRATION	1,449,935	PUBLIC INFORMATION	980,541
RECREATION PROGRAMS	140,037	TOTAL: ECONOMIC DEVELOPMENT	\$ 1,242,516
PARK AREAS	154,293		
TOTAL: PARKS & RECREATION	\$ 1,744,265	TOTAL: GENERAL FUND EXPENDITURES	\$ 22,406,143



by objects



DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE	% TOTAL
PERSONAL SERVICES	\$ 12,202,837	\$ 12,234,870	\$ 13,407,437	\$ 14,248,496	\$ 841,059	6%	64%
PURCHASED CONTRACTED SERVICES	2,748,471	3,092,389	3,346,927	3,237,221	(109,706)	-3%	14%
SUPPLIES	1,936,296	2,006,448	2,206,891	2,292,378	85,487	4%	10%
CAPITAL OUTLAYS	51,691	130,221	241,181	220,285	(4,076)	-9%	1%
INTERDEPARTMENTAL CHARGES	732	1,419	1,952	2,431	479	25%	0%
OTHER COSTS	1,006	1,971	10,049	81,000	70,951	706%	0%
PAYMENTS TO OTHERS	3,600	16,813	14,004	14,004	-	0%	0%
OTHER FINANCING USES	2,539,136	2,027,315	2,685,911	2,310,328	(375,583)	-14%	10%
TOTAL GENERAL FUND EXPENDITURE	\$ 19,483,769	\$ 19,511,446	\$ 21,914,352	\$ 22,406,143	\$ 491,791	2%	100%





Mission

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

Department Description

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

Objectives

- Ongoing Provide policy direction and leadership to the City Manager and staff
- Ongoing Identify and implement strategies that assist in realizing the City's vision and goals.
- Ongoing Solicit and obtain citizen input on issues of concern and adopt policies that protect and improve the life of City residents
- Ongoing Work diligently to earn the trust, respect and support of our citizens
- Ongoing Institute policies and ordinances that ensure the continued fiscal and economic health of the City and improve the quality of services to residents and business



- Ongoing Promote local performing and public art to create a culturally rich environment through the City that is an economic drive for tourism along with people and businesses look to relocate here
- Ongoing Recognize residents who demonstrate a commitment to Duluth with the “Capture the Spirit” awards
- FY 19-20 Analyze and review information presented by staff in regards to the future funding needs of the Storm Water Utility Fund in order to set rates for the upcoming budget that will improve the overall condition of the storm water system
- FY 19-20 Continue to work with Gwinnett County on the design and construction of a new public library in downtown.
- FY 19-20 Assist staff in the development of funding initiatives for key residential areas just outside of the immediate downtown area that will stimulate residential development in these areas

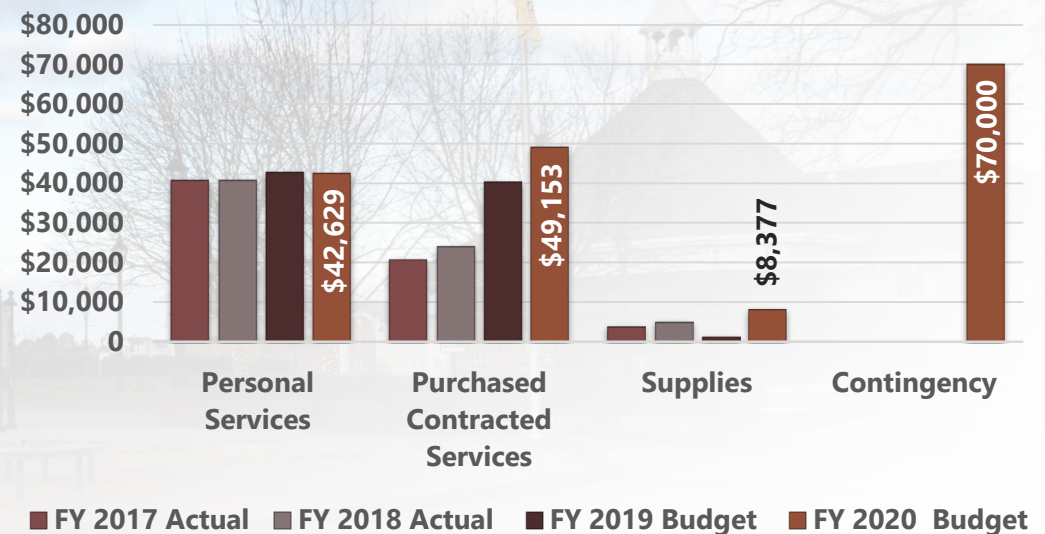
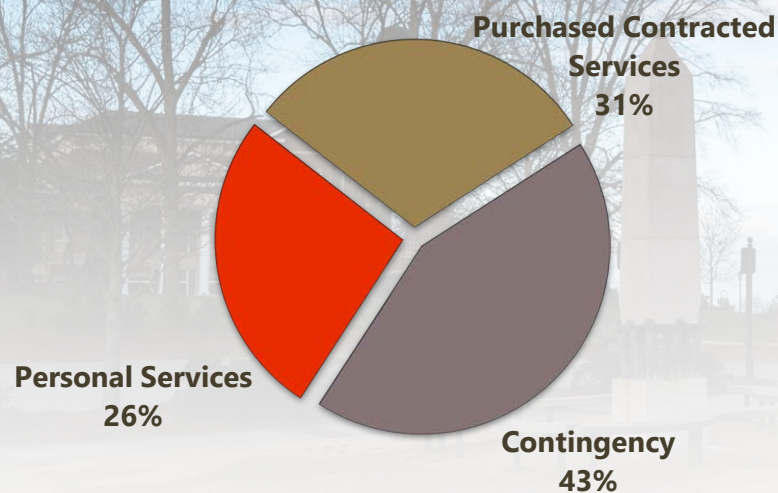




		FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT	%
EXPENDITURES BY CATEGORY		ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE	CHANGE
PERSONAL SERVICES	\$	40,765	\$	40,604	\$	42,629	\$	42,629	\$	-	0%
PURCHASED CONTRACTED SERVICES		20,820		24,038		40,199		49,153		8,954	22%
SUPPLIES		4,009		5,166		1,457		8,377		6,920 *	475%
CONTINGENCY		-		-		-		70,000		70,000 **	NA
TOTAL:	\$	65,594	\$	69,808	\$	84,285	\$	170,159	\$	85,874	102%

*Budget added for Duluth Cluster Foundation \$5,000 and Gwinnett county public library 2020 GALA \$1,500

**Expenditure for Contingency is budgeted under Mayor & Council and transferred to requesting dept. upon approval of Council





Portion of \$22M General Fund Budget



Functions	Serves as the chief executive officer of the City and liason between City Council and staff
Positions	2 full time
Current FY 2019 Budget	\$480,905
Adopted FY 2020 Budget	\$474,010
Change from PY Budget	-\$6,895
Notable FY 2020 Budget Items	<ul style="list-style-type: none"> • Salary and benefits increases based on 3% merit and negotiated benefits contracts. • Reduced Professional Services by \$21,000 due to completion of environmental consulting contract.

City
Manager



Assistant to Mayor & City
Manager



LEGEND



Full-time position



Part-time position



Mission

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

Department Description

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

Objectives

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



- Ongoing Establish plans for the redevelopment of downtown by facilitating necessary infrastructure improvement, reviewing ordinances and regulation and attracting outside developers
- Ongoing Work with Planning and Economic Development Departments to undertake measures to encourage economic development in the Downtown area, along Buford Highway and the Peachtree Industrial Road corridor
- FY 19-20 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 19-20 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
- FY 19-20 Work with private developer to develop first class work share office building in downtown with public parking lot paid for by the City





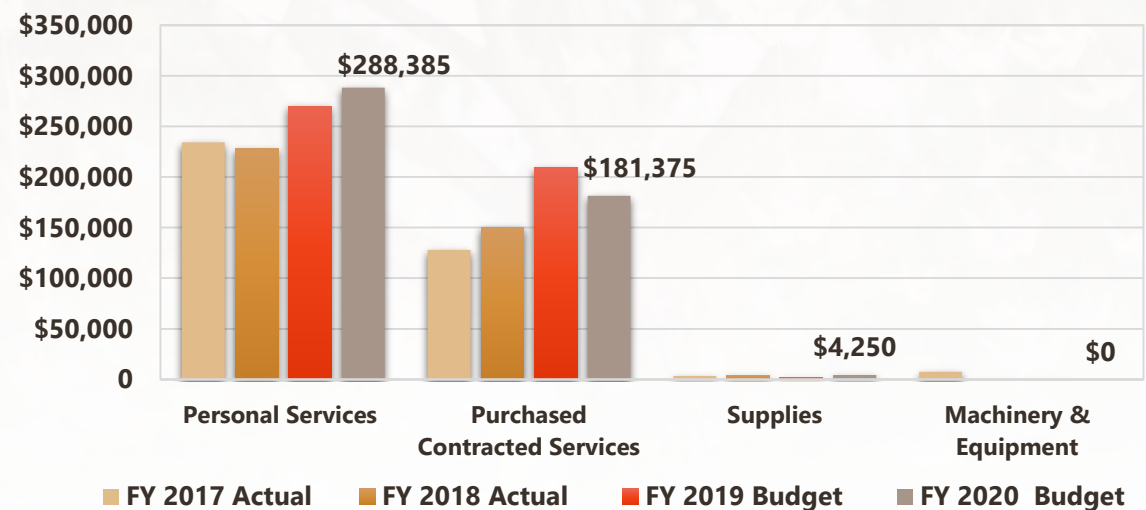
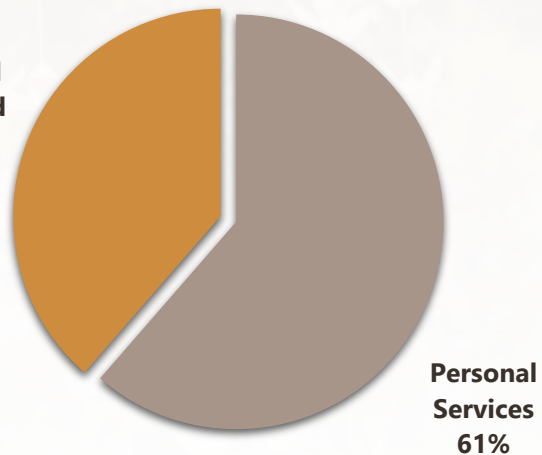
AUTHORIZED POSITION	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
CITY MANAGER	1		1		1	
ASSISTANT TO MAYOR & CITY MANAGER	1		1		1	
TOTAL:	2	0	2	0	2	0

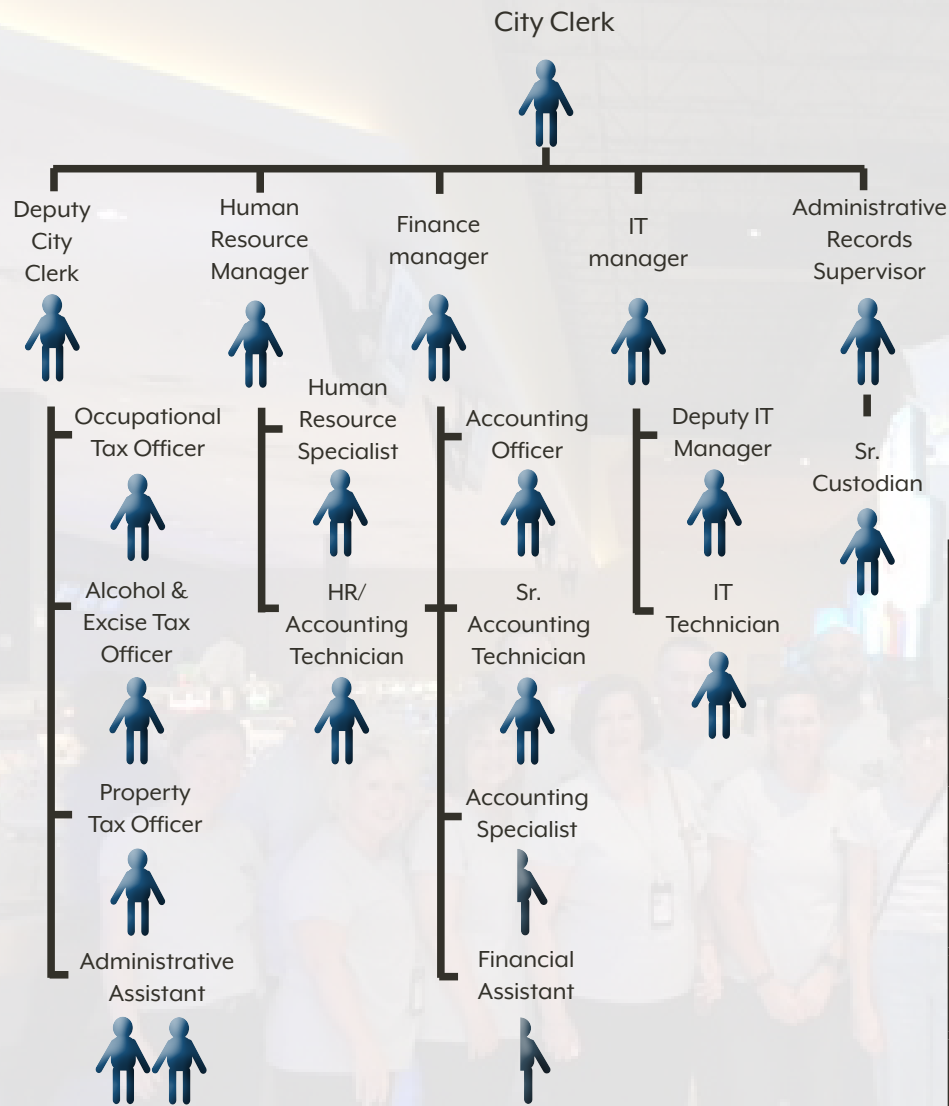
EXPENDITURES BY CATEGORY	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES	\$ 234,132	\$ 227,794	\$ 270,021	\$ 288,385	\$ 18,364	7%
PURCHASED CONTRACTED SERVICES	127,879	150,519	209,114	181,375	(27,739) *	-13%
SUPPLIES	3,555	3,919	1,770	4,250	2,480 **	140%
MACHINERY & EQUIPMENT	7,400	-	-	-	-	N/A
TOTAL:	\$ 372,967	\$ 382,232	\$ 480,905	\$ 474,010	\$ (6,895)	-1%

*Reflects completion of environmental consulting contract

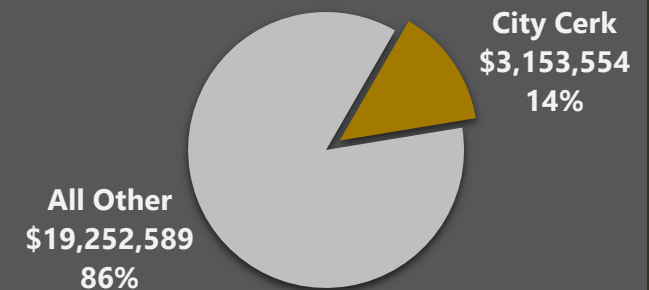
**Increased budget for Office supply by \$980 & Employee/Council & Community relations by \$1,500

**Purchased
Contracted
Services
39%**





Portion of \$22M General Fund Budget

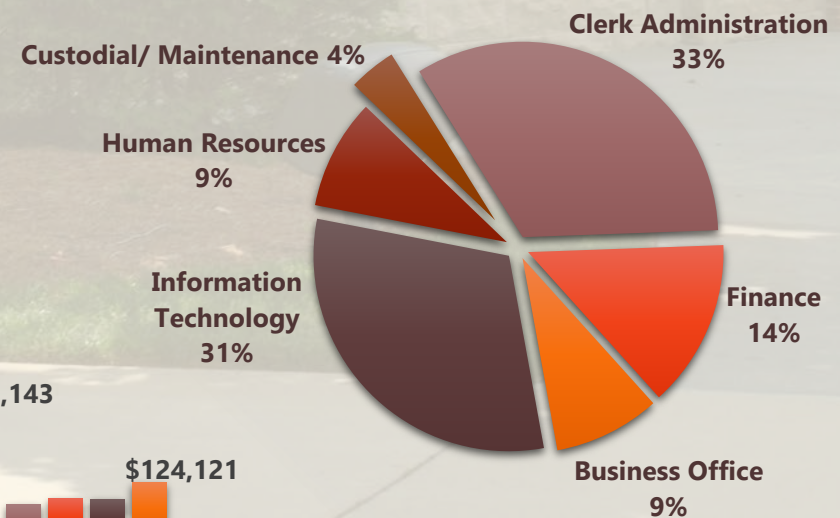
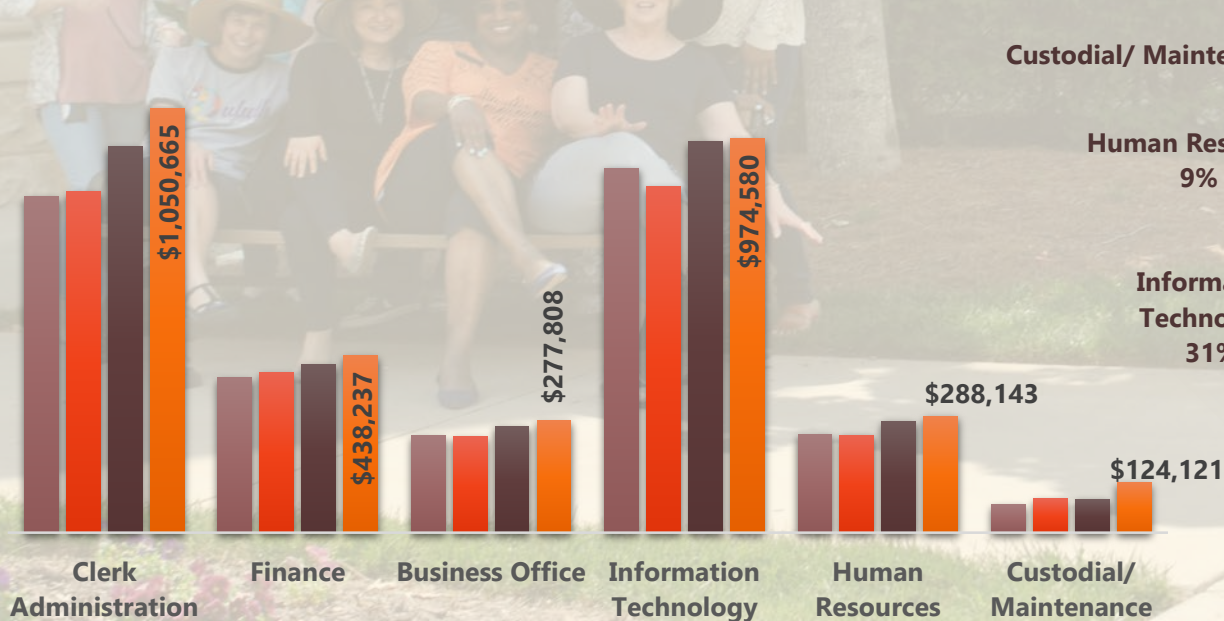


Functions	Administration and supervision of various functions including property taxes, alcohol permit and training, occupational licenses, Human Resources, Finance, IT and City Hall custodial service
Positions	18 full time, 2 part time
Current FY 2019 Budget	\$2,959,104
Adopted FY 2020 Budget	\$3,153,554
Change from PY Budget	\$194,450
Notable FY 2020 Budget Items	<ul style="list-style-type: none"> Part time Administrative Assistant position promoted to full time. Increased Election Supplies/Notices by \$20,082 for Mayor & Council elections. Added \$10,000 to Human Resources Management Consulting Services for outside consultant for employee classification/pay study.



EXPENDITURES BY FUNCTION	FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT	
	ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE	CHANGE
CLERK ADMINISTRATION	\$ 830,912	\$	\$ 843,835	\$	\$ 954,931	\$	\$ 1,050,665	\$	\$ 95,734	10%
FINANCE	383,413		395,236		414,723		438,237		23,514	6%
BUSINESS OFFICE	240,813		236,668		263,599		277,808		14,209	5%
INFORMATION TECHNOLOGY	901,325		856,528		967,488		974,580		7,092	1%
HUMAN RESOURCES	243,910		241,319		275,007		288,143		13,136	5%
CUSTODIAL/ MAINTENANCE	69,413		84,070		83,356		124,121		40,765	49%
TOTAL: CITY CLERK/BUSINESS OFFICE	\$ 2,669,787	\$	\$ 2,657,656	\$	\$ 2,959,104	\$	\$ 3,153,554	\$	\$ 194,450	7%

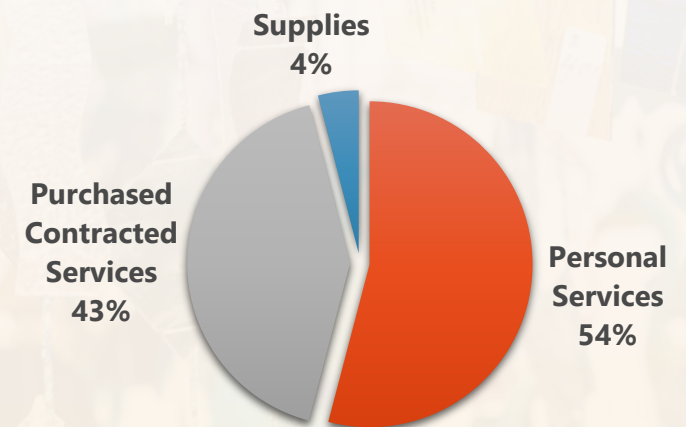
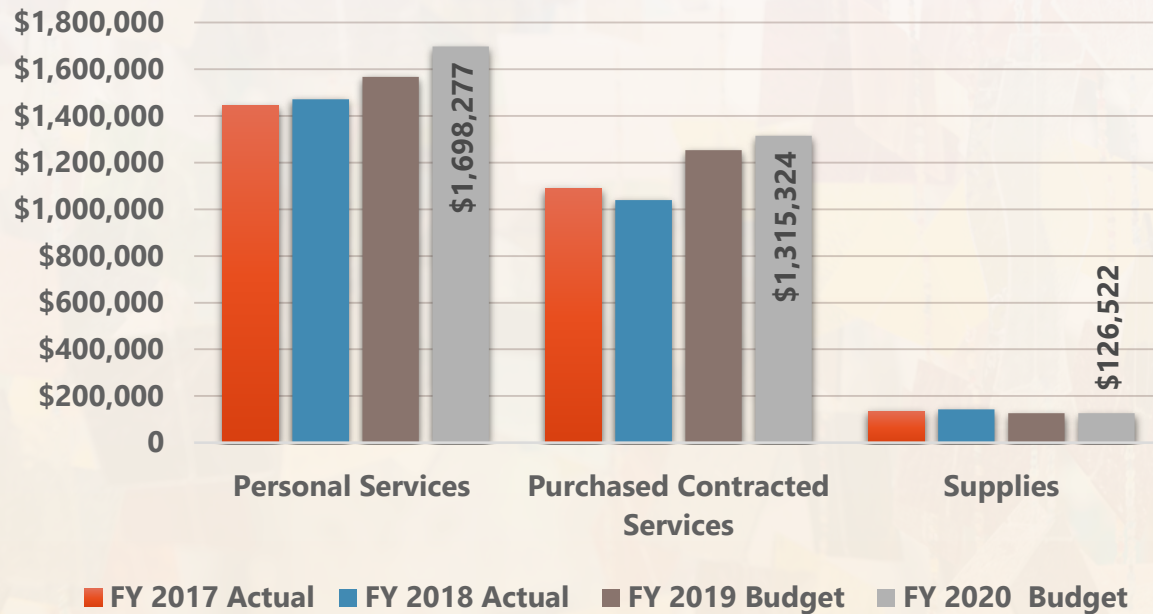
\$1,200,000
\$1,000,000
\$800,000
\$600,000
\$400,000
\$200,000
0



■ FY 2017 Actual ■ FY 2018 Actual ■ FY 2019 Budget ■ FY 2020 Budget



		FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT		%
EXPENDITURES BY OBJECTS		ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE		CHANGE
PERSONAL SERVICES	\$	1,445,772	\$	1,470,920	\$	1,567,040	\$	1,698,277	\$	131,237		8%
PURCHASED CONTRACTED SERVICES		1,087,200		1,040,040		1,253,667		1,315,324		61,657		5%
SUPPLIES		135,078		143,306		126,396		126,522		126		0%
INTERGOVERNMENTALS		732		1,419		1,952		2,431		479		25%
OTHER COSTS		1,006		1,971		10,049		11,000		951		9%
TOTAL: CITY CLERK/BUSINESS OFFICE	\$	2,669,787	\$	2,657,656	\$	2,959,104	\$	3,153,554	\$	194,450		7%



**Mission**

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

Department Description

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

Objectives

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

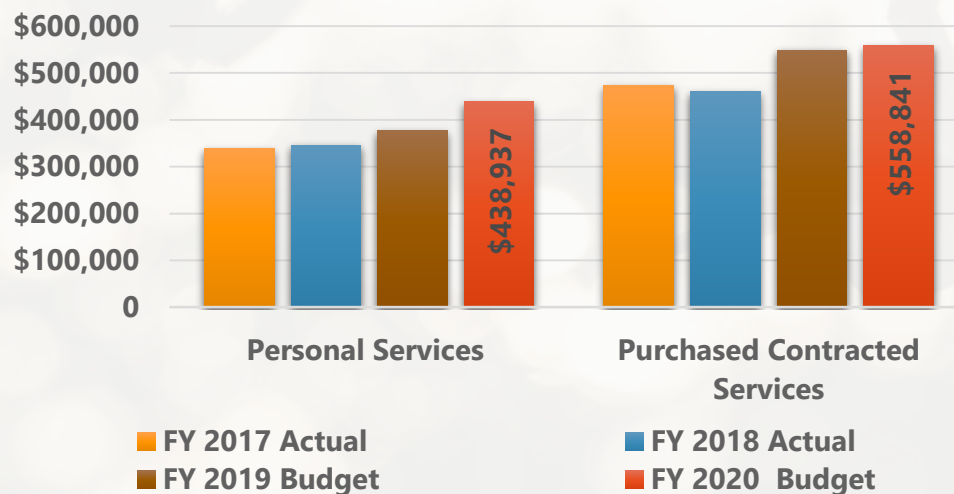


- FY 19-20 Monitor change in Georgia law in regards to new voting machines and if necessary, work with Gwinnett County to ensure new equipment if available for the upcoming election in November or consider purchasing new equipment
- FY 19-20 Conduct upcoming City elections, including candidate qualifying, obtaining necessary bilingual notices, conduct early voting and Election Day voting
- FY 19-20 Begin early planning stages for department reorganization base on anticipated retirement of the City Clerk





AUTHORIZED POSITION	FY18		FY19		FY20	
	Full Time	Part-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		1	
ADMINISTRATIVE ASSISTANT*				1	1	
COLLEGE INTERN		1				
TOTAL:	3	1	3	1	4	0
EXPENDITURES BY CATEGORY	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES	\$ 338,507	\$ 345,943	\$ 377,255	\$ 438,937	\$ 61,682*	16%
PURCHASED CONTRACTED SERVICES	473,129	460,125	548,788	558,841	10,053	2%
SUPPLIES	18,498	36,536	25,887	48,456	22,569**	87%
INTERGOVERNMENTAL	-	-	952	1,431	479	50%
OTHER COSTS	778	1,231	2,049	3,000	951	46%
TOTAL:	\$ 830,912	\$ 843,835	\$ 954,931	\$ 1,050,665	\$ 95,734	10%



*A part time position was promoted to a full time position

**Reflects increased budget for Election expenditure





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 |



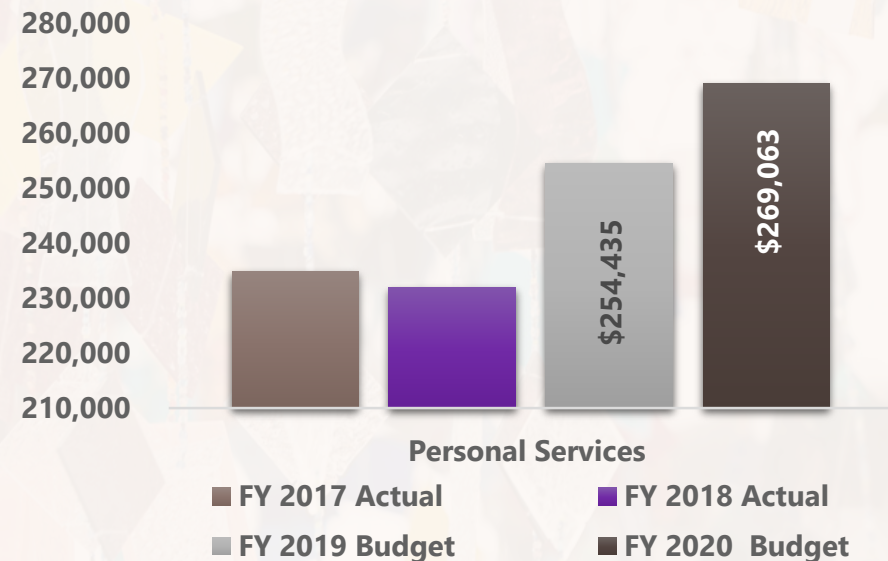
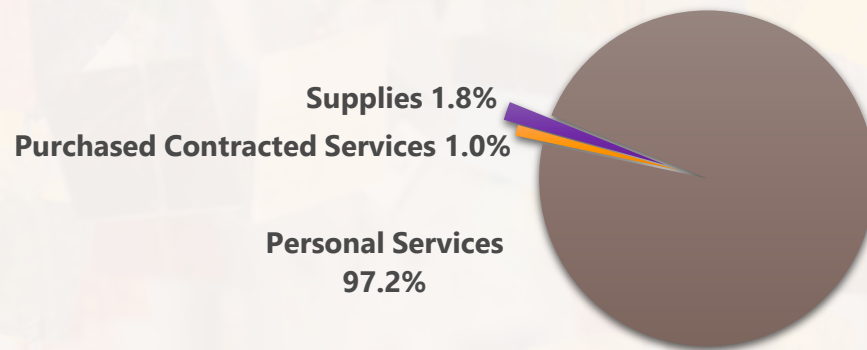


- Ongoing Attend local and national conferences to improve employee skills and knowledge base through ongoing training and peer-to-peer interaction
- Ongoing Continue to offer alcohol training and awareness program classes to individuals receiving alcohol handling permits for responsible alcohol sales 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 19-20 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 19-20 Work with the Planning Department to ensure a high level of customer service is maintained and workflow is changed, if necessary, to accommodate the Planning Department's change to new permitting software, parcel management, code violations, etc.
- FY 19-20 Work with online credit card processor to integrate in person credit card processing under one vendor



BUSINESS OFFICE	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full 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

EXPENDITURES BY CATEGORY	FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT CHANGE	%
	ACTUAL		ACTUAL		BUDGET		BUDGET			
PERSONAL SERVICES	\$ 234,797	\$	231,962	\$	254,435	\$	269,063	\$	14,628	6%
PURCHASED CONTRACTED SERVICES	849		908		3,156		2,851		(305)	-10%
SUPPLIES	4,435		2,379		5,008		4,894		(114)	-2%
INTERGOVERNMENTAL	732		1,419		1,000		1,000		-	0%
TOTAL:	\$ 240,813	\$	236,668	\$	263,599	\$	277,808	\$	14,209	5%



**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

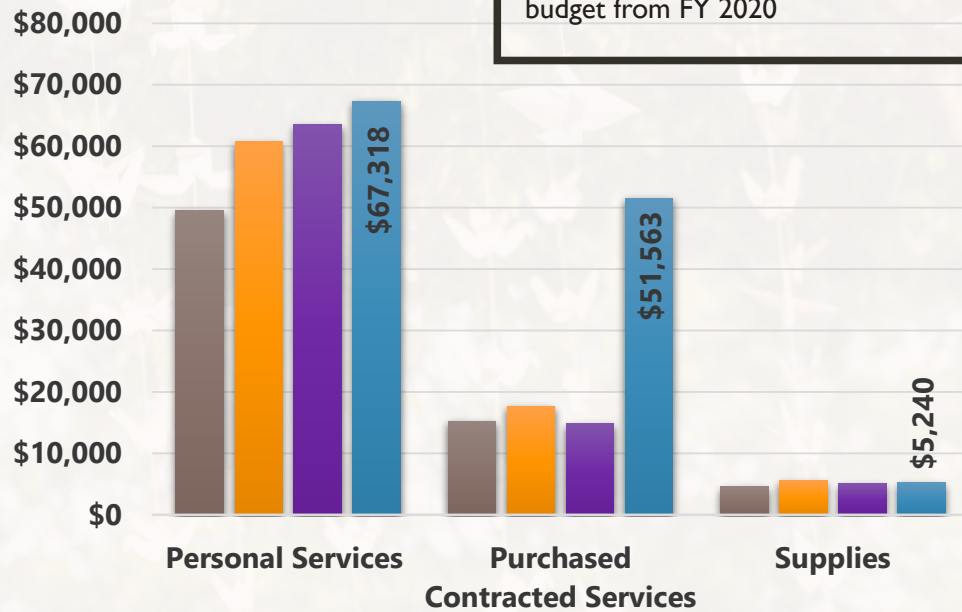
- | | |
|----------|---|
| Ongoing | Continue to use environmentally/earth friendly cleaning products. Follow cleaning/maintenance schedule for the City Hall building and surrounding grounds to creates a clean, attractive and comfortable environment for employees and visitors |
| Ongoing | Manage document 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 19-20 | Work with other departments to ensure building safety systems and other building systems are inspected and maintained as required now that the budgets and responsibility is now in the individual departments |
| FY 19-20 | Replace City Hall exterior doors with new lower maintenance doors |



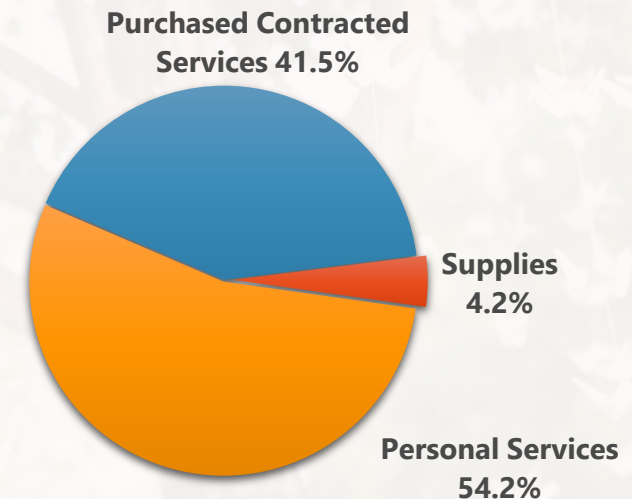
CUSTODIAL	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
BUILDING CUSTODIAN	1		1		1	
TOTAL :	1	0	1	0	1	0

EXPENDITURES BY CATEGORY	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES	\$ 49,510	\$ 60,757	\$ 63,505	\$ 67,318	\$ 3,813	6%
PURCHASED CONTRACTED SERVICES	15,285	17,705	14,810	51,563	36,753*	248%
SUPPLIES	4,618	5,608	5,041	5,240	199	4%
TOTAL:	\$ 69,413	\$ 84,070	\$ 83,356	\$ 124,121	\$ 40,765	49%

*Reflects City hall building maintenance expenditure that had been budgeted under Public Works. Budget for Building related maintenance and emergency expenditure is distributed to each corresponding departmental budget from FY 2020



■ FY 2017 Actual ■ FY 2018 Actual ■ FY 2019 Budget ■ FY 2020 Budget



**Mission**

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

Department Description

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

Objectives

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



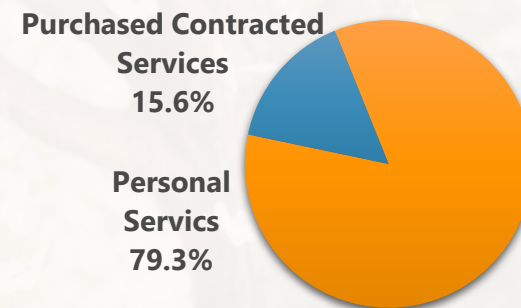
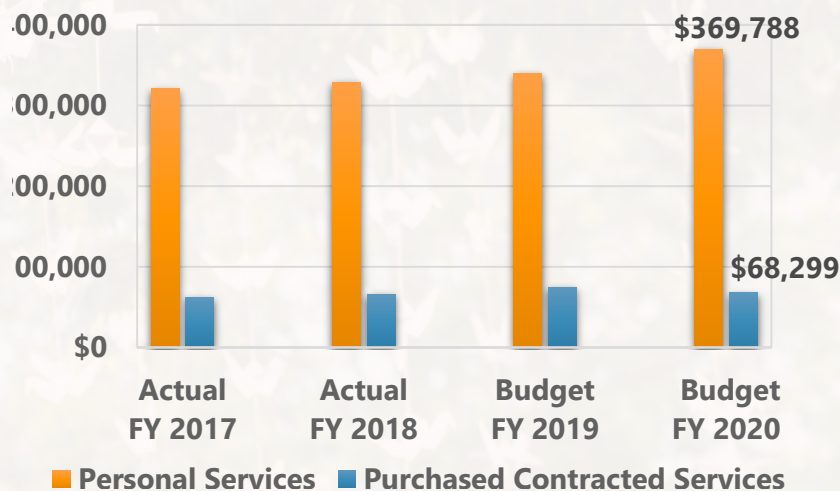
- FY 19-20 Continue training of Accounting/Human Resources Technician with Carl Vinson Institute to receive Level II – Certified Local Government Finance Officer Program certification
- FY 19-20 Update 10 year Financial Forecast based on FY 2019 audited results, review/update projections for out years and prepare presentation for Strategic Conference, if necessary
- FY 19-20 Prepare Annual Financial Report (CAFR) for auditors and gather additional information for supplementary schedules needed to submit report for GFOA financial reporting award
- FY 19-20 Update Purchasing Policy for credit card purchases to comply with current department usage and improve procedures for documenting purchase made by staff





AUTHORIZED POSITION	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
FINANCE MANAGER	1		1		1	
ACCOUNTING OFFICER	1		1		1	
SENIOR ACCOUNTING TECHNICIAN	1		1		1	
ACCOUNTING/HR TECHNICIAN	0.5		0.5		0.5	
ACCOUNTING SPECIALIST		1		1		1
FINANCIAL ASSISTANT		1		1		1
TOTAL:	3.5	2	3.5	2	3.5	2

EXPENDITURES BY CATEGORY	FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT CHANGE	% CHANGE
	ACTUAL		ACTUAL		BUDGET		BUDGET			
PERSONAL SERVICES	\$ 321,085	\$	328,958	\$	339,889	\$	369,788	\$	29,899	9%
PURCHASED CONTRACTED SERVICES	62,268		66,218		74,684		68,299		(6,385)	-9%
SUPPLIES	60		60		150		150		-	0%
TOTAL:	\$ 383,413	\$	395,236	\$	414,723	\$	438,237	\$	23,514	6%



**Mission**

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

Department Description

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

Objectives

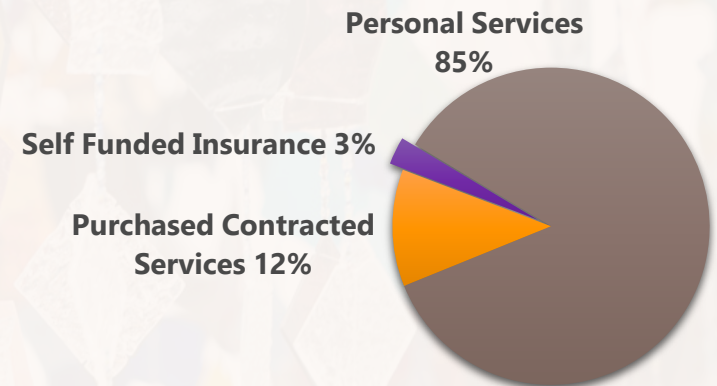
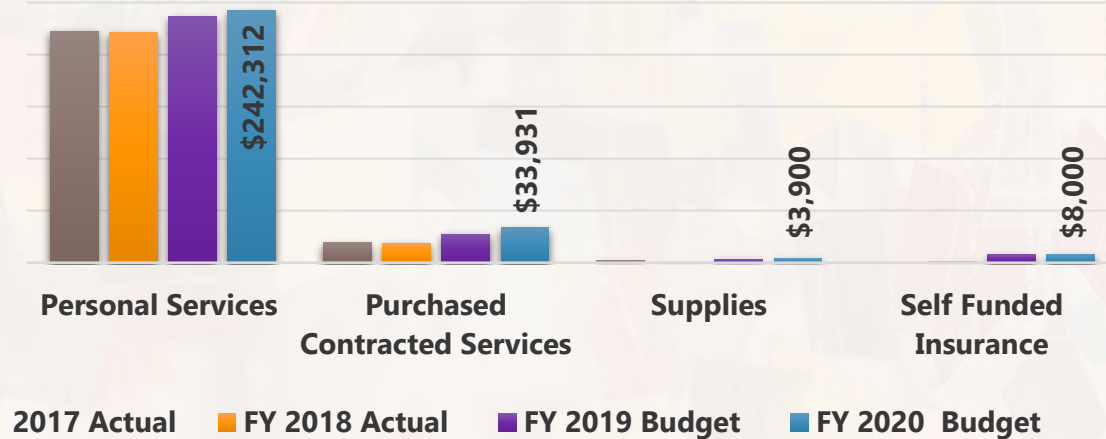
- | | |
|----------|--|
| Ongoing | Continue to provide recruitment, selection, hiring and retention assistance to City departments |
| Ongoing | Continue to provide new employees orientation regarding the City's policies and other pertinent information on the first day of employment |
| Ongoing | Work with Insurance Broker to administer, enroll, monitor and educate employees on benefit changes, in particular the effects of the Patient Protection and Affordable Care Act |
| Ongoing | Continue efforts to increase employee participation in the City offered retirement benefits, with specific focus on increasing enrollment in the Deferred Compensation Plan (457b) |
| Ongoing | Maintain a high level of customer service for coworkers, new hires and outside individuals/organizations |
| FY 19-20 | Work with an outside consultant and our employees to review and update employee job descriptions to ensure that during the annual salary survey employee jobs are correctly compared with the employees of other local governments |
| FY 19-20 | Implement new online software for job applicants to review applicants and interface with payroll software |



HUMAN RESOURCES	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
HUMAN RESOURCES MANAGER	1		1		1	
PAYROLL & BENEFITS SPECIALIST	1		1		1	
HR/ACCOUNTING TECHNICIAN	0.5		0.5		0.5	
TOTAL:	2.5	0	2.5	0	2.5	0

EXPENDITURES BY CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
PERSONAL SERVICES	\$ 222,603	\$ 221,278	\$ 236,276	\$ 242,312	\$ 6,036	3%
PURCHASED CONTRACTED SERVICES	19,032	18,591	27,331	33,931	6,600*	24%
SUPPLIES	2,047	710	3,400	3,900	500	15%
SELF FUNDED INSURANCE	228	740	8,000	8,000	-	0%
TOTAL:	\$ 243,910	\$ 241,319	\$ 275,007	\$ 288,143	\$ 13,136	5%

*Includes consulting service for outside consultant for employee classification/
pay study





Information Technology

Mission

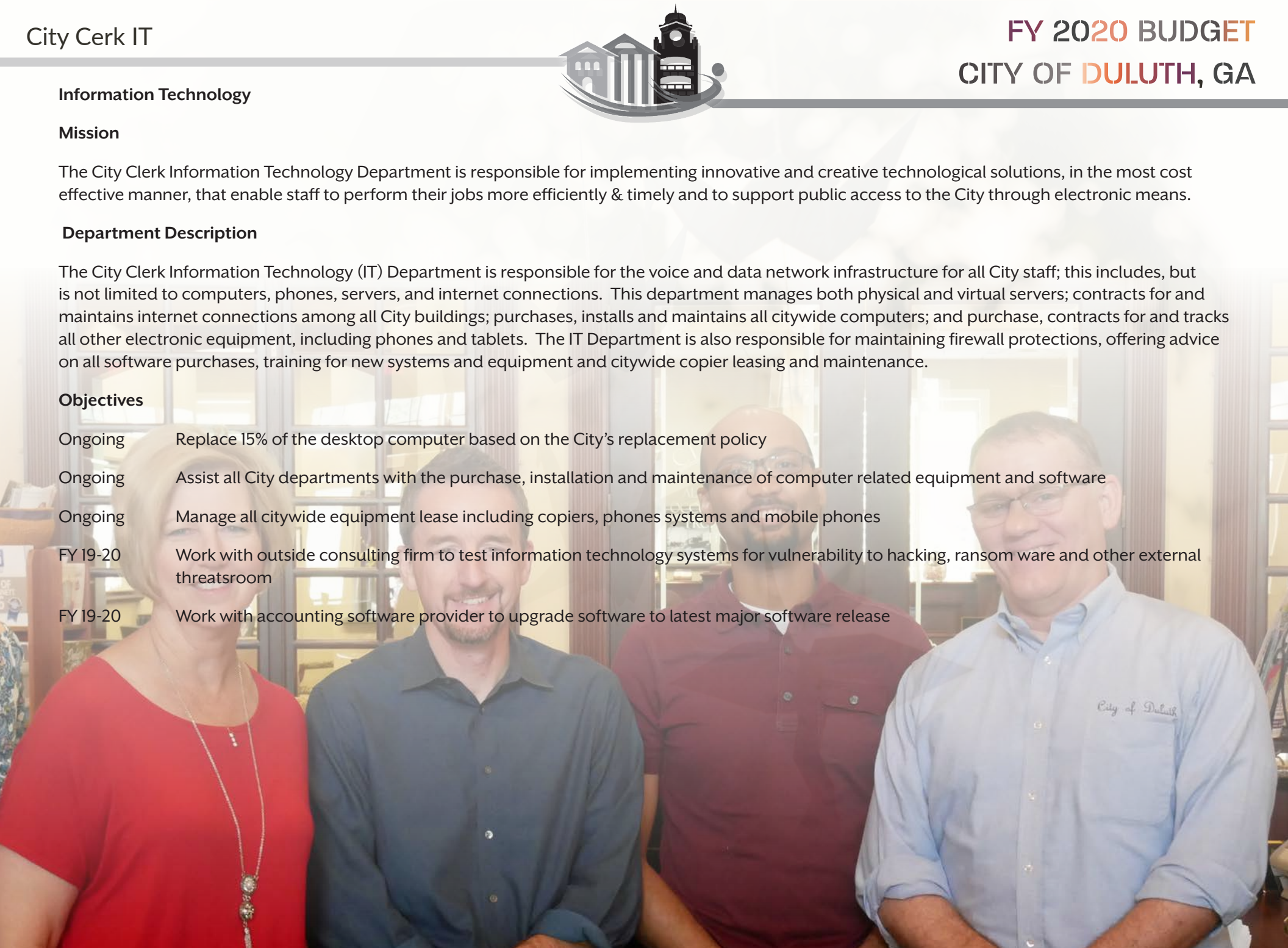
The City Clerk Information Technology Department is responsible for implementing innovative and creative technological solutions, in the most cost effective manner, that enable staff to perform their jobs more efficiently & timely and to support public access to the City through electronic means.

Department Description

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

Objectives

- Ongoing Replace 15% of the desktop computer based on the City's replacement policy
- Ongoing Assist all City departments with the purchase, installation and maintenance of computer related equipment and software
- Ongoing Manage all citywide equipment lease including copiers, phones systems and mobile phones
- FY 19-20 Work with outside consulting firm to test information technology systems for vulnerability to hacking, ransom ware and other external threats
- FY 19-20 Work with accounting software provider to upgrade software to latest major software release

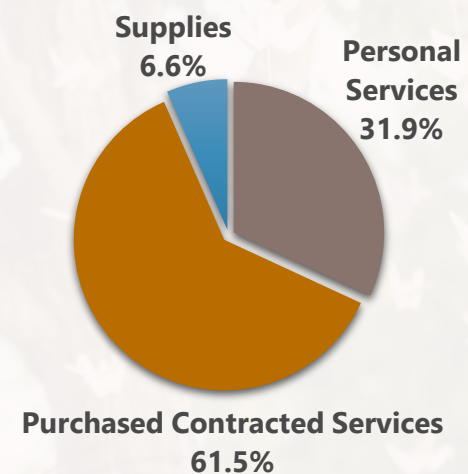
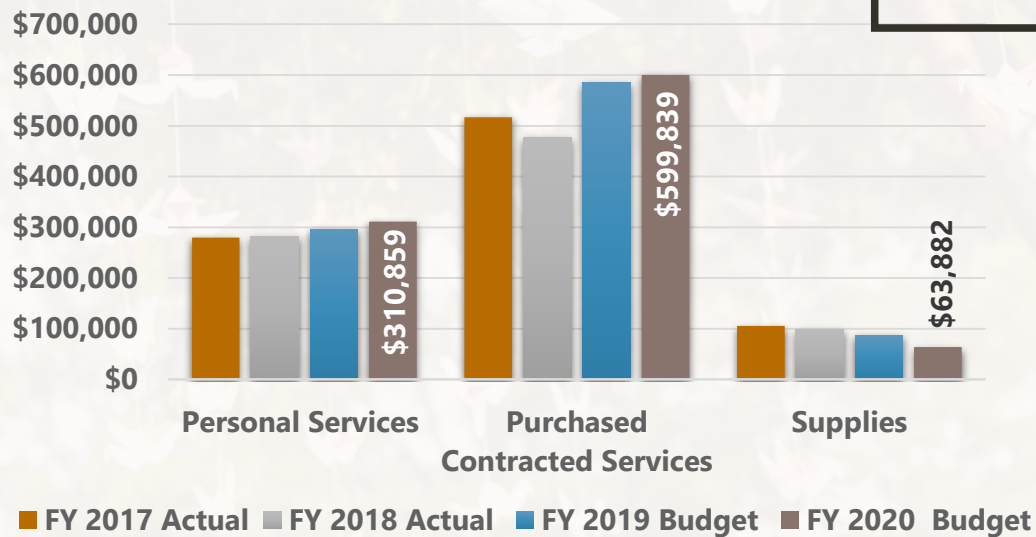




INFORMATION TECHNOLOGY	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
INFORMATION TECHNOLOGY MANAGER	1		1		1	
DEPUTY INFORMATION TECHNOLOGY MANAGER	1		1		1	
INFORMATION TECHNOLOGY TECHNICIAN	1		1		1	
TOTAL:	3	0	3	0	3	0

EXPENDITURES BY CATEGORY	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES	\$ 279,269	\$ 282,022	\$ 295,680	\$ 310,859	\$ 15,179	5%
PURCHASED CONTRACTED SERVICES	516,636	476,493	584,898	599,839	14,941	3%
SUPPLIES	105,420	98,013	86,910	63,882	(23,028)*	-26%
TOTAL:	\$ 901,325	\$ 856,528	\$ 967,488	\$ 974,580	\$ 7,092	1%

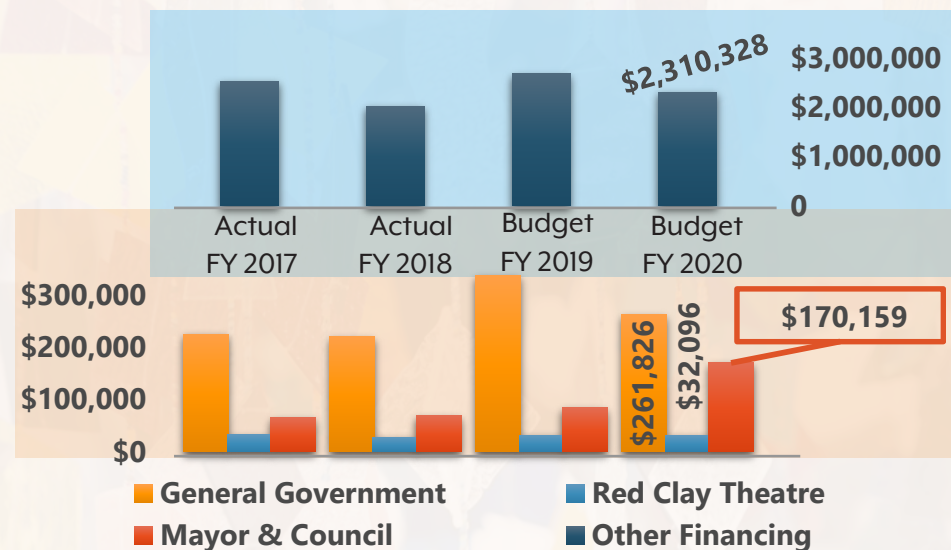
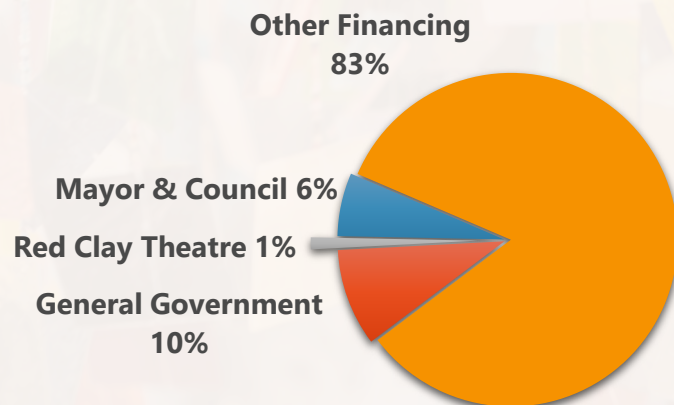
*Budget decrease due to one time expenditure for Council chamber recording equipment & access controls in FY 2019





EXPENDITURES BY FUNCTION		FY 2017 ACTUAL		FY 2018 ACTUAL		FY 2019 BUDGET		FY 2020 BUDGET		AMOUNT CHANGE	% CHANGE
GENERAL GOVERNMENT	\$	225,044	\$	220,428	\$	337,550	\$	261,826	\$	(75,724)	-22%
RED CLAY THEATRE		33,165		28,316		31,652		32,096		444	1%
MAYOR & COUNCIL		65,594		69,808		84,285		170,159		85,874	102%
BOARDS AND COMMITTEES		1,157		996		7,105		7,105		-	0%
OTHER FINANCING		2,539,136		2,027,315		2,685,911		2,310,328		(375,583)	-14%
TOTAL:	\$	2,864,096	\$	2,346,863	\$	3,146,503	\$	2,781,514	\$	(364,989)	-12%

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

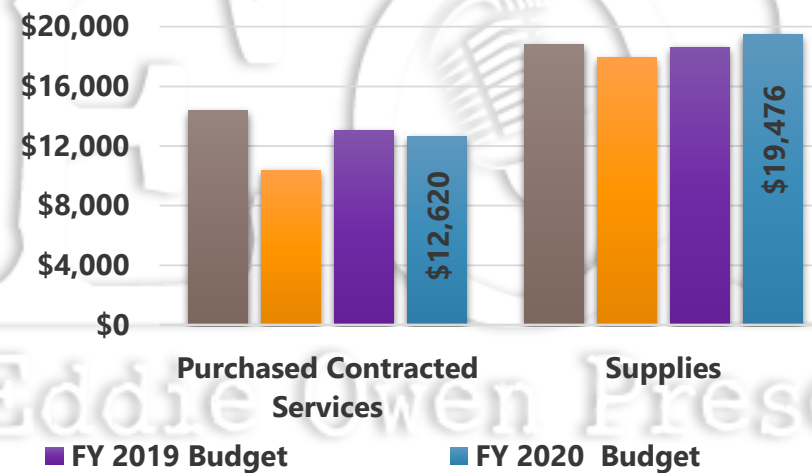
		FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT	%
EXPENDITURES BY CATEGORY		ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE	CHANGE
PERSONAL SERVICES	\$	34,171	\$	38,168	\$	37,002	\$	28,764	\$	(8,238)	-22%
PURCHASED CONTRACTED SERVICES		65,091		64,655		176,728		94,806		(81,922)*	-46%
SUPPLIES		125,782		117,605		123,820		138,256		14,436	12%
TOTAL:	\$	225,044	\$	220,428	\$	337,550	\$	261,826	\$	(75,724)	-22%

*Reflects FY 2019 budget for building cleaning service

GENERAL GOVERNMENT



RED CLAY THEATRE



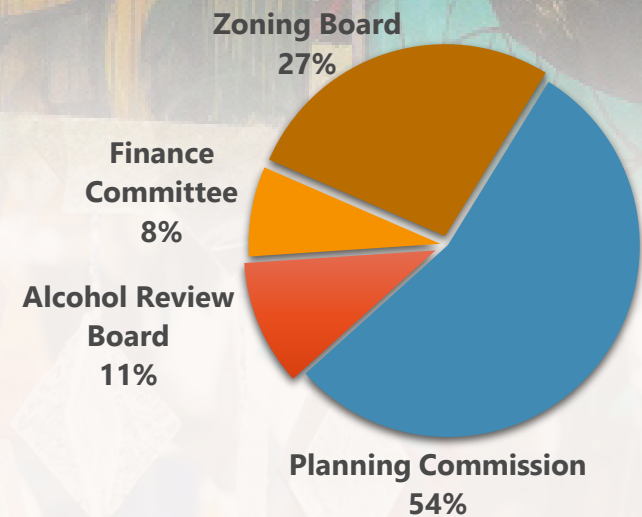
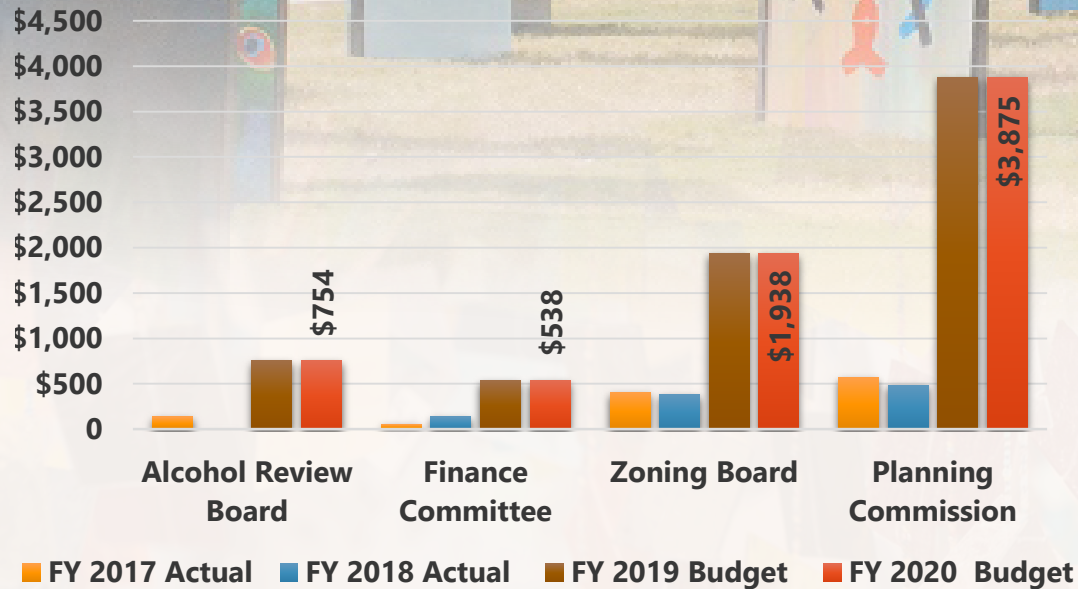
RED CLAY THEATRE

		FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT	%
EXPENDITURES BY CATEGORY		ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE	CHANGE
PURCHASED CONTRACTED SERVICES	\$	14,384	\$	10,380	\$	13,020	\$	12,620	\$	(400)	-3%
SUPPLIES		18,781		17,936		18,632		19,476		844	5%
TOTAL:	\$	33,165	\$	28,316	\$	31,652	\$	32,096	\$	444	1%



BOARDS RDS AND COMMITTEES

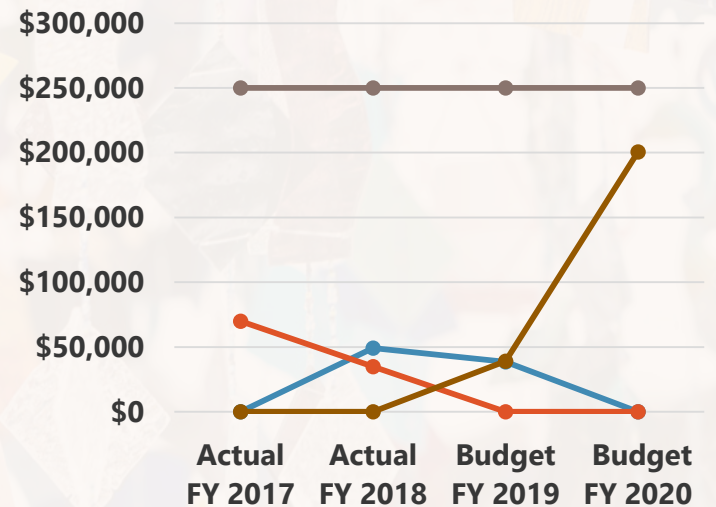
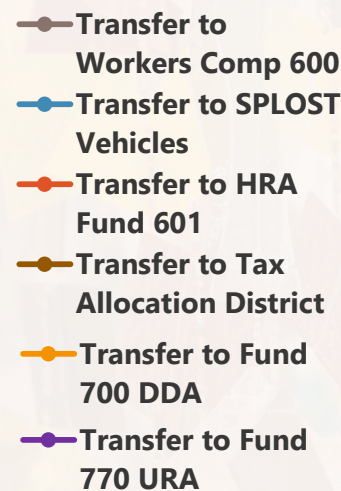
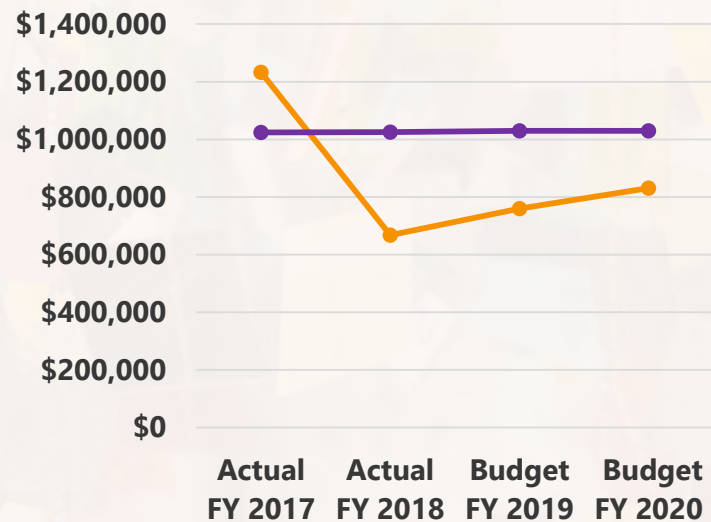
EXPENDITURES BY CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
ALCOHOL REVIEW BOARD	\$ 135	\$ -	\$ 754	\$ 754	-	0%
FINANCE COMMITTEE	54	135	538	538	-	0%
ZONING BOARD	404	377	1,938	1,938	-	0%
PLANNING COMMISSION	565	484	3,875	3,875	-	0%
TOTAL:	\$ 1,157	\$ 996	\$ 7,105	\$ 7,105	-	0%

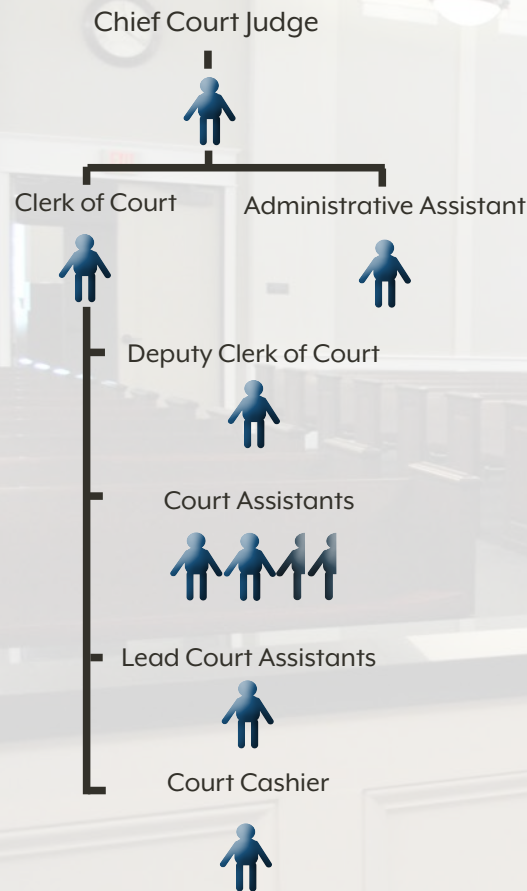




OTHER FINANCING

		FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT		%
EXPENDITURES BY CATEGORY		ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE		CHANGE
TRANSFER TO WORKERS COMP 600	\$	250,000	\$	250,000	\$	250,000	\$	250,000	\$	-		0%
TRANSFER TO FUND 700 DDA		1,232,533		667,889		760,148		830,653		70,505		9%
TRANSFER TO FUND 770 URA		1,024,178		1,024,872		1,029,884		1,029,122		(762)		-0%
TRANSFER TO SPLOST VEHICLES		-		49,299		38,517		-		(38,517)		-100%
TRANSFER TO HOSPITAL CONNECTOR ROAD		(37,575)		255		21,221		-		(21,221)		-100%
TRANSFER TO HRA FUND 601		70,000		35,000		-		-		-		NA
TRANSFER TO DOWNTOWN DETENTION FACILITY CD-68		-		-		547,141		-		(547,141)		-100%
TRANSFER TO TAX ALLOCATION DISTRICT		-		-		39,000		200,553		161,553		414%
TOTAL:	\$	2,539,136	\$	2,027,315	\$	2,685,911	\$	2,310,328	\$	(375,583)		-14%





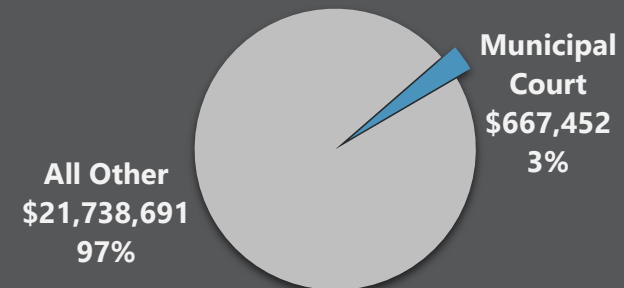
LEGEND



Full-time position



Part-time position

 Portion of \$22M
 General Fund Budget


Functions	Operation of Duluth Municipal Court to accomplish the duties incumbent in the City Charter and the laws of the State of Georgia
Positions	8 full time and 2 part time
Current FY 2019 Budget	\$652,326
Adopted FY 2020 Budget	\$667,452
Change from PY Budget	\$15,126
Notable FY 2020 Budget Items	<ul style="list-style-type: none"> • No new position added. • Increased Indigent Defense \$300 based on anticipated need. • Added \$2,900 to Certification/Education/Training for possible new associate judges and additional staff training needs.



Mission

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

Department Description

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

Objectives

- | | |
|---------|--|
| Ongoing | Provide great customer service to citizens and all who come in contact with the court |
| Ongoing | Ensure that justice is administered in a fair and impartial manner |
| Ongoing | Provide staff training for all court personnel for both professional certification, continuing education purposes and to provide superior customer service |
| Ongoing | Complete all state-mandated documentation and reporting requirement to ensure compliance with all laws and regulations |





- Ongoing Continue “Teen-Driver Court” program to reduce traffic incidents involving younger drivers with the assistance of police personnel
- Ongoing Continue to achieve an 80% or greater case closure rate, with 80% of all cases being closed within 90 days of arraignment
- Ongoing Continue to conduct Access & Fairness Surveys to determine if customers feel they have been treated in a professional and courteous manner
- Ongoing Monitor/update City website and user informational brochure to enhance public awareness and education concerning the workings of the court
- FY 19-20 Review staffing needs in light of the police department initiative to crackdown on excessive speeding in school zones and the departure of a long term staff member
- FY 19-20 Continue to develop succession planning within the Municipal Court’s department
- FY 19-20 Work with the police department to develop more programs for early teen intervention and safe driving

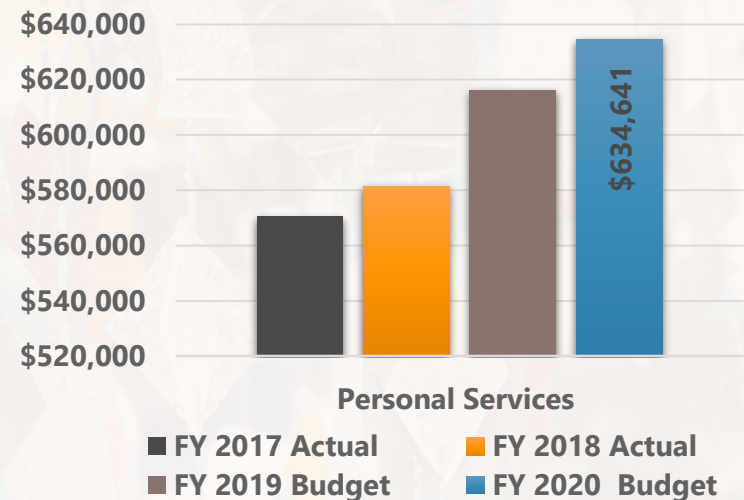
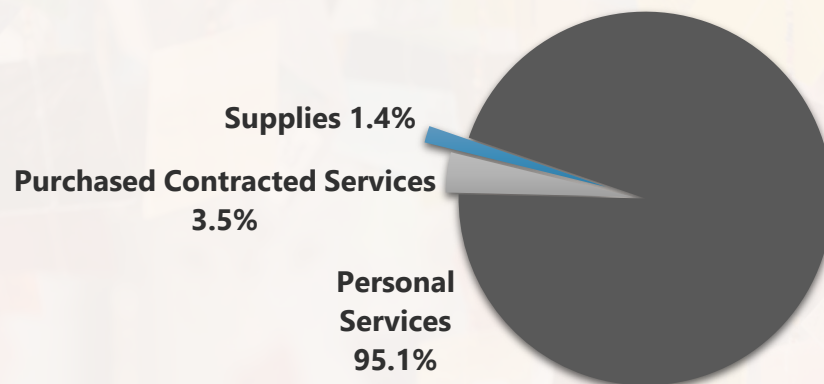


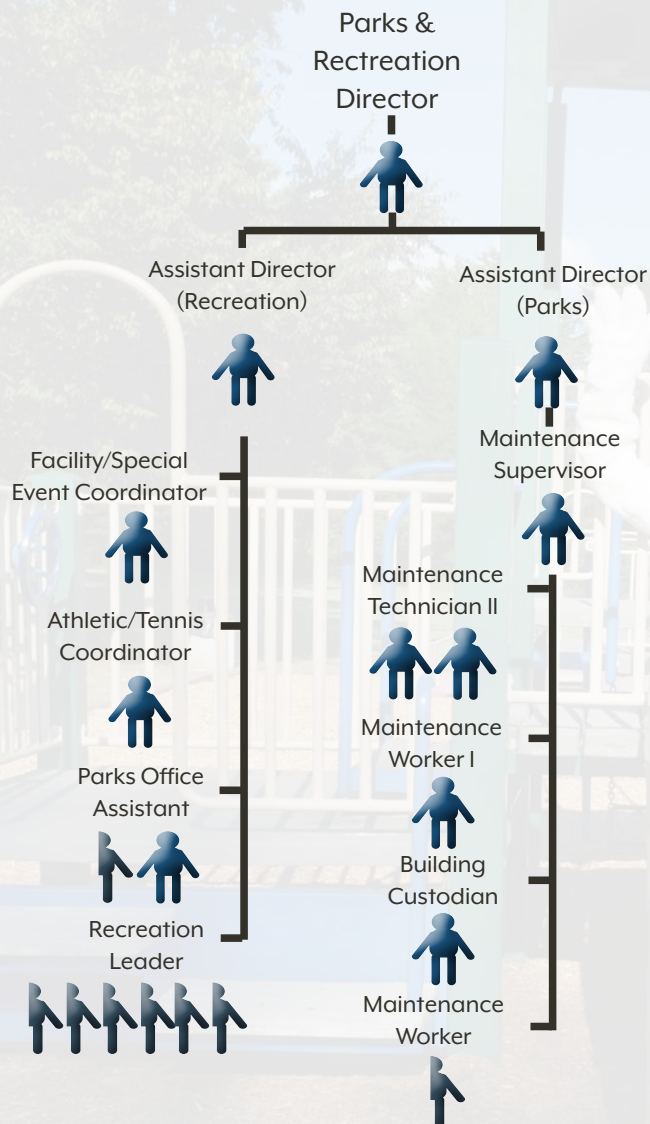
WINDWARDPHOTOGRAPHY.COM_@2006



MUNICIPAL COURT	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	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	3		2			
LEAD COURT ASSISTANT			1		1	
ADMINISTRATIVE ASSISTANT	1		1		1	
COURT CASHIER	1		1		1	
COURT ASSISTANT		2		2	2	2
TOTAL :	8	2	8	2	8	2

EXPENDITURES BY CATEGORY	\$	FY 2017	\$	FY 2018	\$	FY 2019	\$	FY 2020	\$	AMOUNT	%
		ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE	CHANGE
PERSONAL SERVICES		570,447		581,497		616,232		634,641		18,409	3%
PURCHASED CONTRACTED SERVICES		14,487		13,783		26,719		23,136		(3,583)	-13%
SUPPLIES		8,540		6,291		9,375		9,675		300	3%
TOTAL:	\$	593,474	\$	601,571	\$	652,326	\$	667,452	\$	15,126	2%





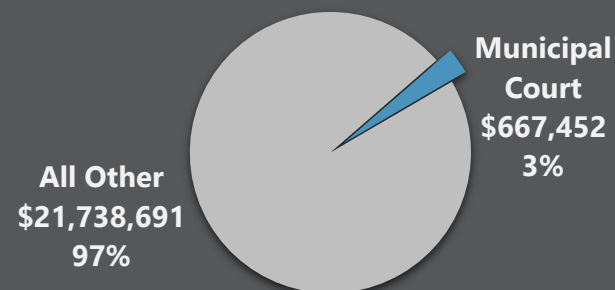
LEGEND



Full-time position



Part-time position

 Portion of \$22M
 General Fund Budget


Functions	Includes the operation and management of over 135 acres for active and passive park land. Offering activities and recreational programs for individual of all activity levels.
Positions	11 full time and 9 part time
Current FY 2019 Budget	\$1,666,143
Adopted FY 2020 Budget	\$1,744,265
Change from PY Budget	\$78,122
Notable FY 2020 Budget Items	<ul style="list-style-type: none"> • Eliminated 3 part time Maintenance Worker positions and added a full time Maintenance Worker I position. • Added \$7,391 for new equipment for exercise equipment room.

**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 19-20 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
- FY 19-20 Complete phase I design and secure additional funds to start the construction phase of the rehabilitation of the bridge over the Chattahoochee River at Rogers Bridge Park
- FY 19-20 Continue working with Duluth Public Art Commission to place art pieces in the various parks that help to create interaction between people and the art piece
- FY 19-20 Continue to monitor trends in youth sports leagues to identify possible changes in the type of field at Bunten Road Park, such as changing a baseball field to a soccer or lacrosse field to maximize activity



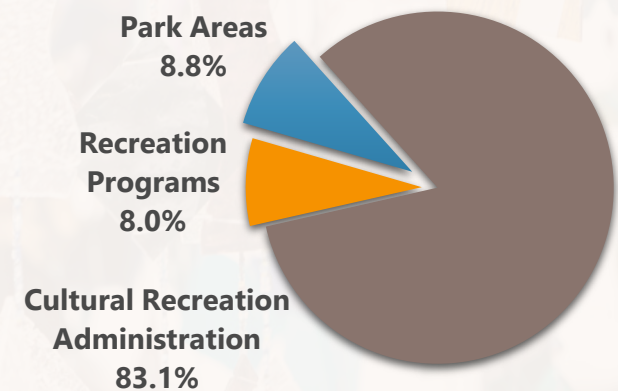
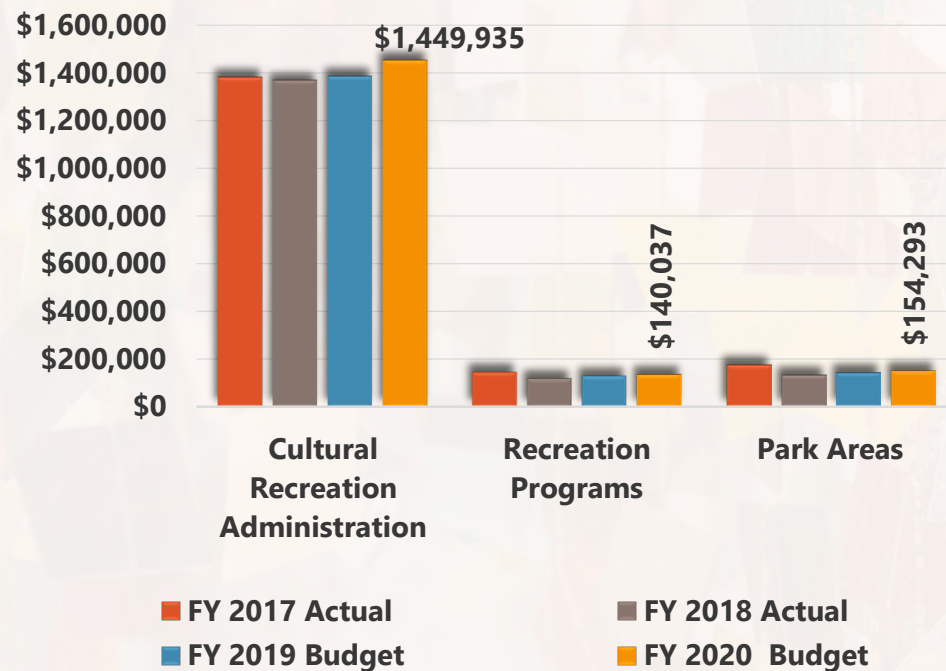


AUTHORIZED POSITION	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
PARKS & RECREATION DIRECTOR	1		1		1	
ASSISTANT DIRECTOR - PARKS	1		1		1	
ASSISTANT DIRECTOR - RECREATION	1		1		1	
ATHLETIC & TENNIS COORDINATOR	1		1		1	
SPECIAL EVENTS & FACILITY COORDINATOR	1		1		1	
PARKS OFFICE ASSISTANT	1	1	1	1	1	1
PARKS MAINTENANCE SUPERVISOR	1		1		1	
PARK MAINTENANCE TECHNICIAN II	2		2		2	
MAINTENANCE WORKER I		1		1	1	
BUILDING CUSTODIAN	1		1		1	
RECREATION LEADER		7		7		7
PARK MAINTENANCE WORKER		3		3		1
TOTAL:	10	12	10	12	11	9



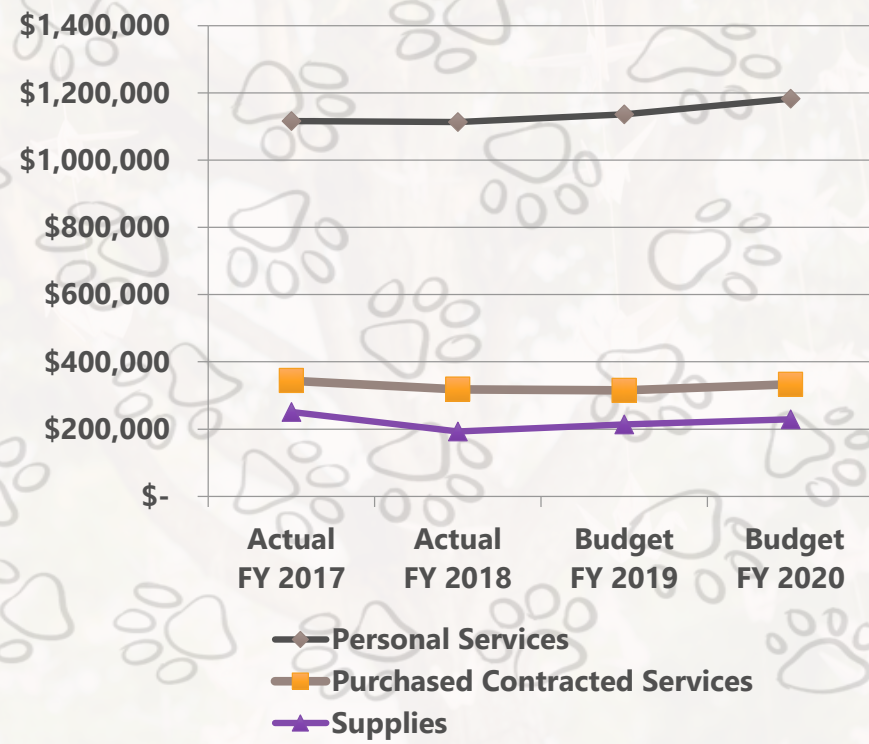
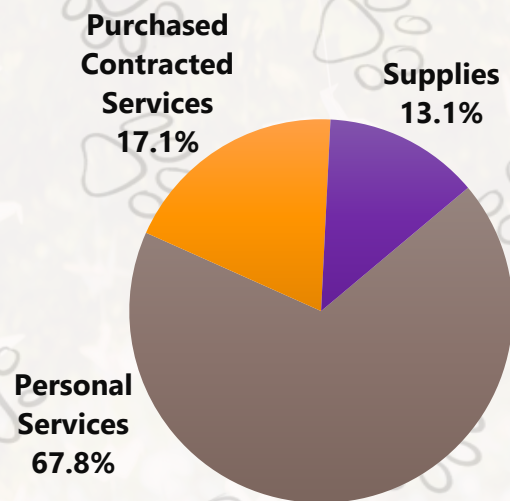


		FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT	%
EXPENDITURES BY FUNCTION	\$	ACTUAL	\$	ACTUAL	\$	BUDGET	\$	BUDGET	\$	CHANGE	CHANGE
CULTURAL RECREATION ADMINISTRATION		1,382,195		1,365,670		1,386,049		1,449,935		63,886	5%
RECREATION PROGRAMS		149,060		121,938		132,517		140,037		7,520	6%
PARK AREAS		180,246		137,278		147,577		154,293		6,716	5%
TOTAL:	\$	1,711,501	\$	1,624,886	\$	1,666,143	\$	1,744,265	\$	78,122	5%





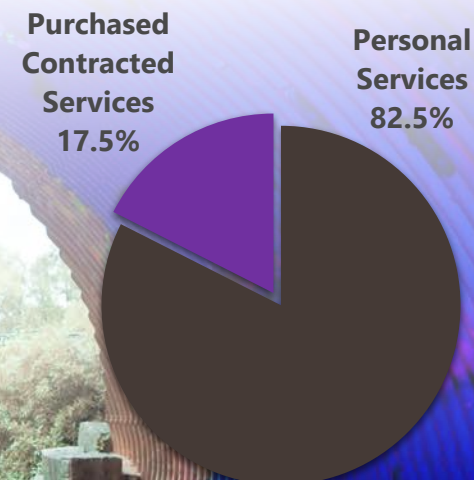
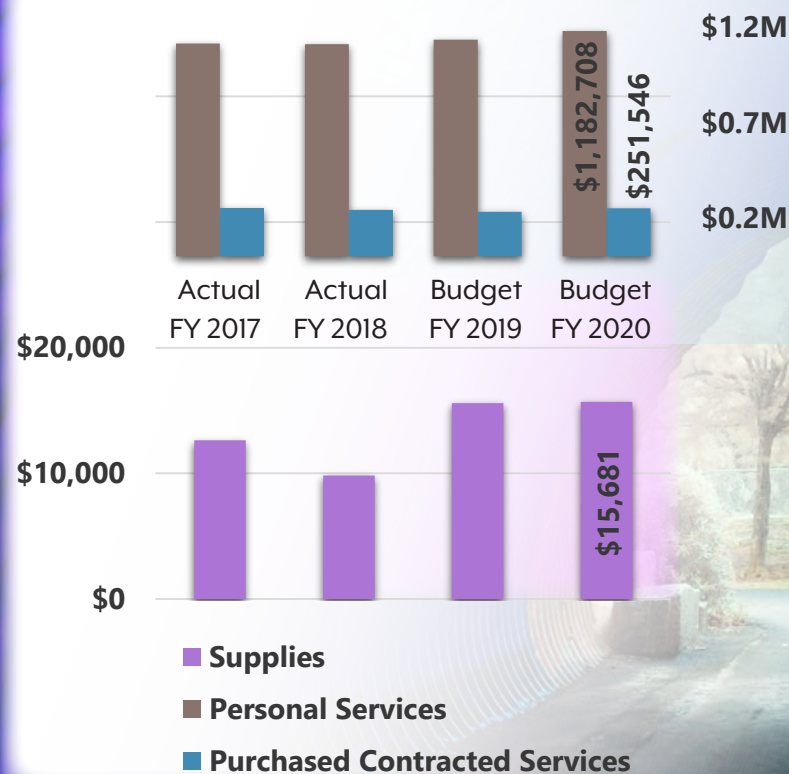
EXPENDITURES BY CATEGORY		FY 2017 ACTUAL		FY 2018 ACTUAL		FY 2019 BUDGET		FY 2020 BUDGET		AMOUNT CHANGE	% CHANGE
PERSONAL SERVICES	\$	\$1,116,232	\$	\$1,113,261	\$	\$1,136,749	\$	\$1,182,708	\$	\$45,959	4%
PURCHASED CONTRACTED SERVICES		344,134		318,553		315,099		332,926		17,827	6%
SUPPLIES		251,135		193,072		214,295		228,631		14,336	7%
TOTAL:	\$	\$1,711,501	\$	\$1,624,886	\$	\$1,666,143	\$	\$1,744,265	\$	\$78,122	5%





CULTURAL RECREATION ADMINISTRATION

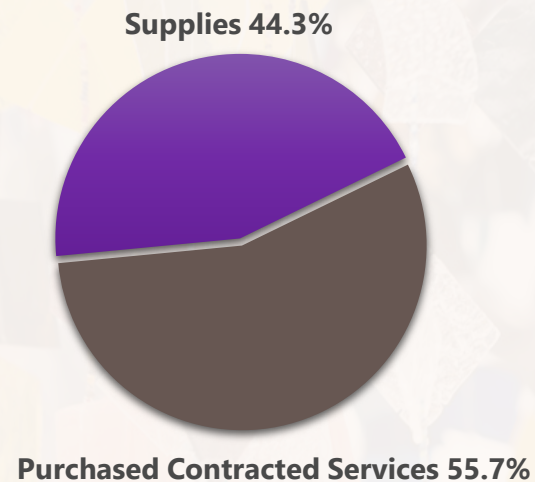
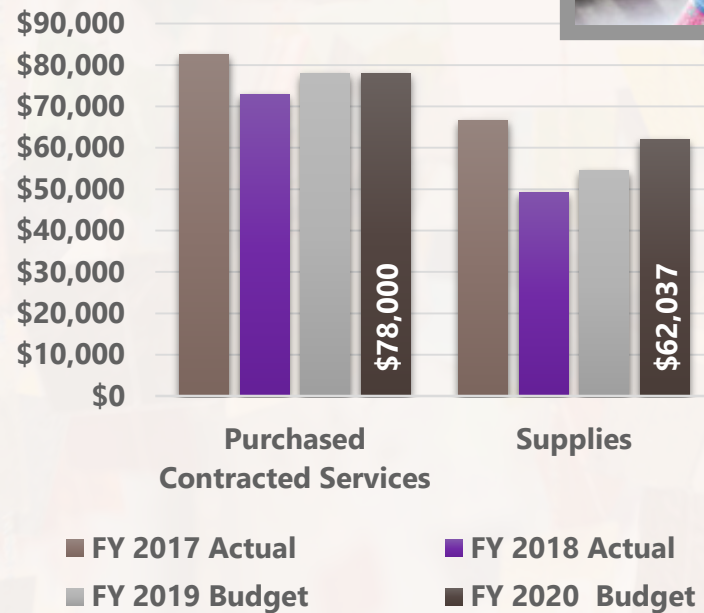
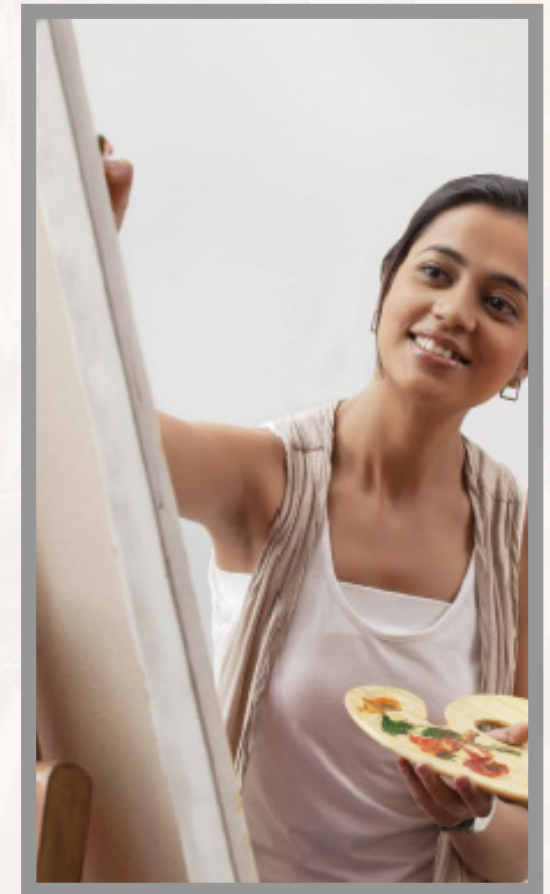
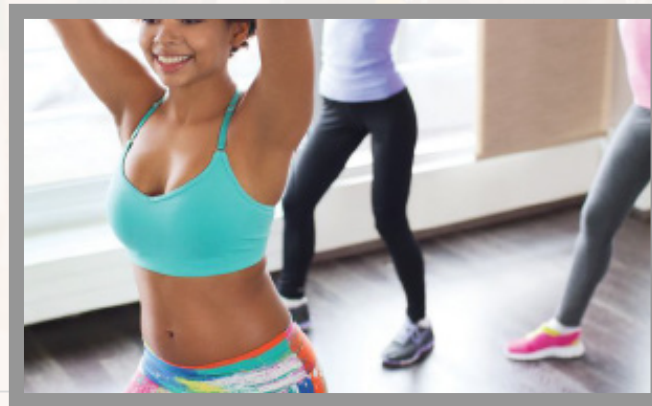
	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
EXPENDITURES BY CATEGORY	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES	\$ 1,116,232	\$ 1,113,261	\$ 1,136,749	\$ 1,182,708	\$ 45,959	4%
PURCHASED CONTRACTED SERVICES	253,323	242,588	233,719	251,546	17,827	8%
SUPPLIES	12,640	9,821	15,581	15,681	100	1%
TOTAL:	\$ 1,382,195	\$ 1,365,670	\$ 1,386,049	\$ 1,449,935	\$ 63,886	5%





RECREATIONAL PROGRAM

EXPENDITURES BY CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
PURCHASED CONTRACTED SERVICES	\$ 82,463	\$ 72,845	\$ 78,000	\$ 78,000	\$ -	0%
SUPPLIES	66,597	49,093	54,517	62,037	7,520	14%
TOTAL:	\$ 149,060	\$ 121,938	\$ 132,517	\$ 140,037	\$ 7,520	6%

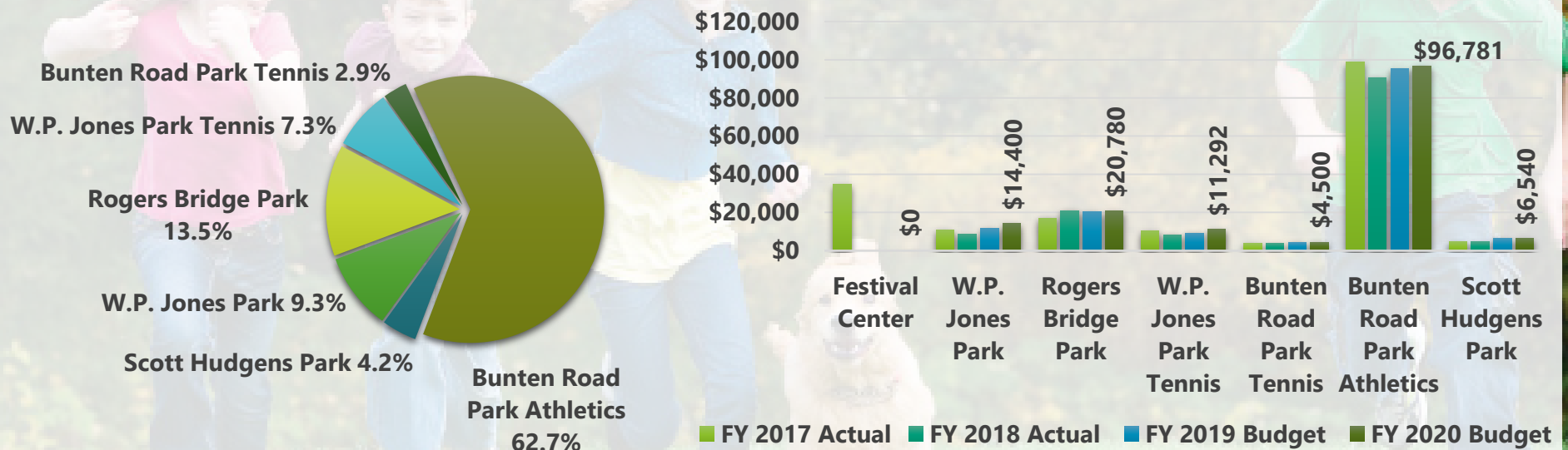




PARK AREAS

PARK AREAS	FY 2017 \$ ACTUAL	FY 2018 \$ ACTUAL	FY 2019 \$ BUDGET	FY 2020 \$ BUDGET	AMOUNT \$ CHANGE	% CHANGE
FESTIVAL CENTER	34,753	-	-	-	-	NA
W.P. JONES PARK	10,822	8,570	11,614	14,400	2,786	24%
ROGERS BRIDGE PARK	17,127	21,038	20,480	20,780	300	1%
W.P. JONES PARK TENNIS	10,417	8,382	9,122	11,292	2,170	24%
BUNTEN ROAD PARK TENNIS	3,760	3,943	4,500	4,500	-	0%
BUNTEN ROAD PARK ATHLETICS	98,822	90,805	95,321	96,781	1,460	2%
SCOTT HUDGENS PARK	4,545	4,540	6,540	6,540	-	0%
TOTAL:	\$ 180,246	\$ 137,278	\$ 147,577	\$ 154,293	\$ 6,716	5%

*Budget for Festival Center was moved to Economic Development department



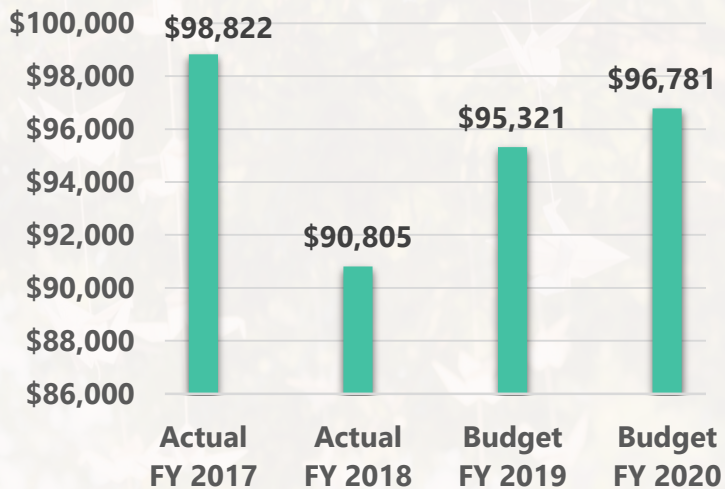


BUNTEN ROAD PARK ATHLETICS

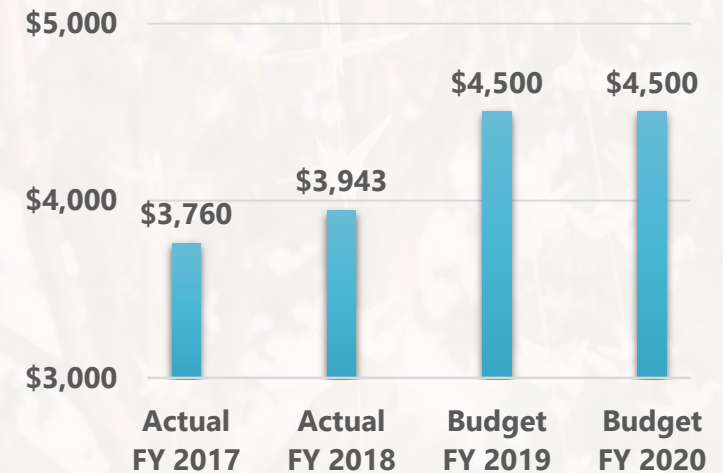
	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
EXPENDITURES BY CATEGORY	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
SUPPLIES	\$ 98,822	\$ 90,805	\$ 95,321	\$ 96,781	\$ 1,460	2%
TOTAL:	\$ 98,822	\$ 90,805	\$ 95,321	\$ 96,781	\$ 1,460	2%



Bunten Road Park Athletics



Bunten Road Park Tennis



BUNTEN ROAD PARK TENNIS

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
EXPENDITURES BY CATEGORY	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
SUPPLIES	\$ 3,760	\$ 3,943	\$ 4,500	\$ 4,500	\$ -	0%
TOTAL:	\$ 3,760	\$ 3,943	\$ 4,500	\$ 4,500	\$ -	0%

ROGERS BRIDGE PARK



	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
EXPENDITURES BY CATEGORY						
PURCHASED CONTRACTED SERVICES	\$ 3,380	\$ 3,120	\$ 3,380	\$ 3,380	\$ -	0%
SUPPLIES	13,747	17,918	17,100	17,400	300	2%
TOTAL:	\$ 17,127	\$ 21,038	\$ 20,480	\$ 20,780	\$ 300	1%

\$20,000
\$16,000
\$12,000
\$8,000
\$4,000
\$0

Purchased Contracted
Services

■ FY 2017 Actual
■ FY 2019 Budget

Supplies

■ FY 2018 Actual
■ FY 2020 Budget

\$3,380

\$17,400

Supplies
84%

Purchased
Contracted
Services
16%



W.P. JONES PARK

EXPENDITURES BY CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
SUPPLIES	\$ 10,822	\$ 8,570	\$ 11,614	\$ 14,400	\$ 2,786	24%
TOTAL:	\$ 10,822	\$ 8,570	\$ 11,614	\$ 14,400	\$ 2,786	24%



W.P. JONES PARK TENNIS

EXPENDITURES BY CATEGORY	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Amount Change	% Change
SUPPLIES	\$ 10,417	\$ 8,382	\$ 9,122	\$ 11,292	\$ 2,170	24%
TOTAL:	\$ 10,417	\$ 8,382	\$ 9,122	\$ 11,292	\$ 2,170	24%



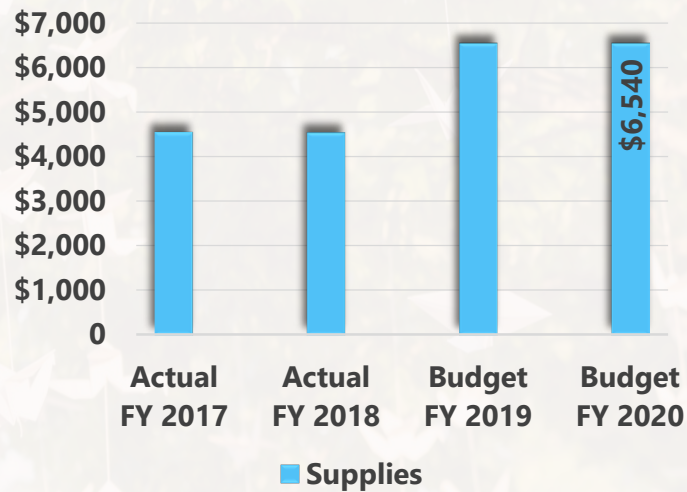


SCOTT HUDGENS PARK

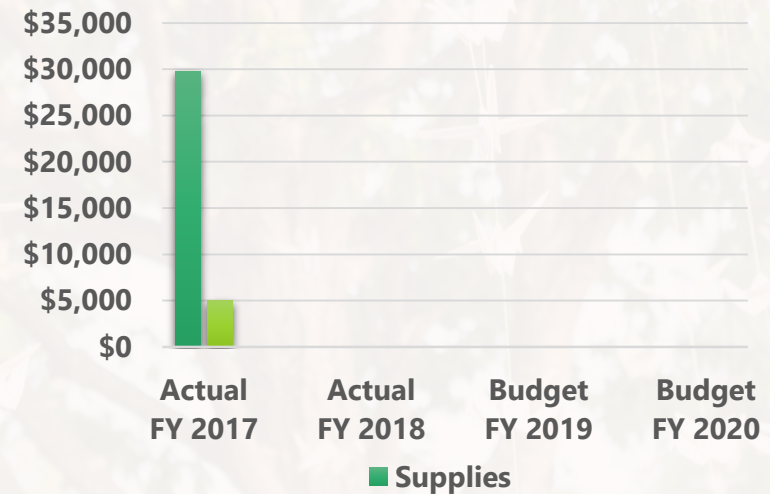
EXPENDITURES
BY CATEGORY

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
SUPPLIES	\$ 4,545	\$ 4,540	\$ 6,540	\$ 6,540	\$ -	0%
TOTAL:	\$ 4,545	\$ 4,540	\$ 6,540	\$ 6,540	\$ -	0%

Scott Hudgens Park



Festival Center

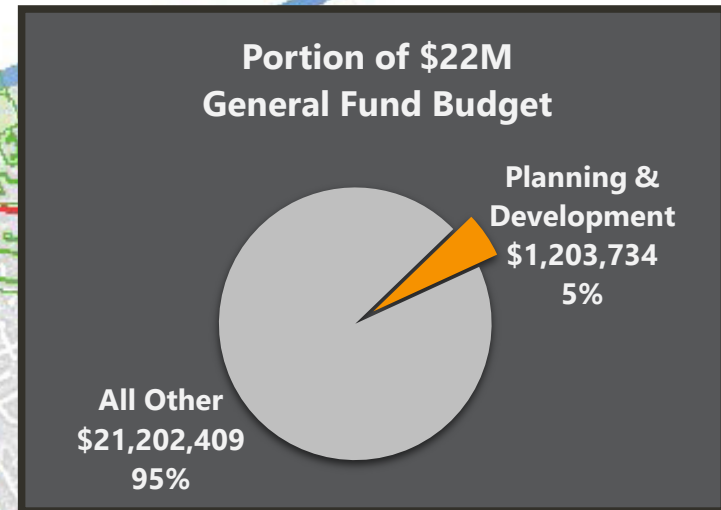
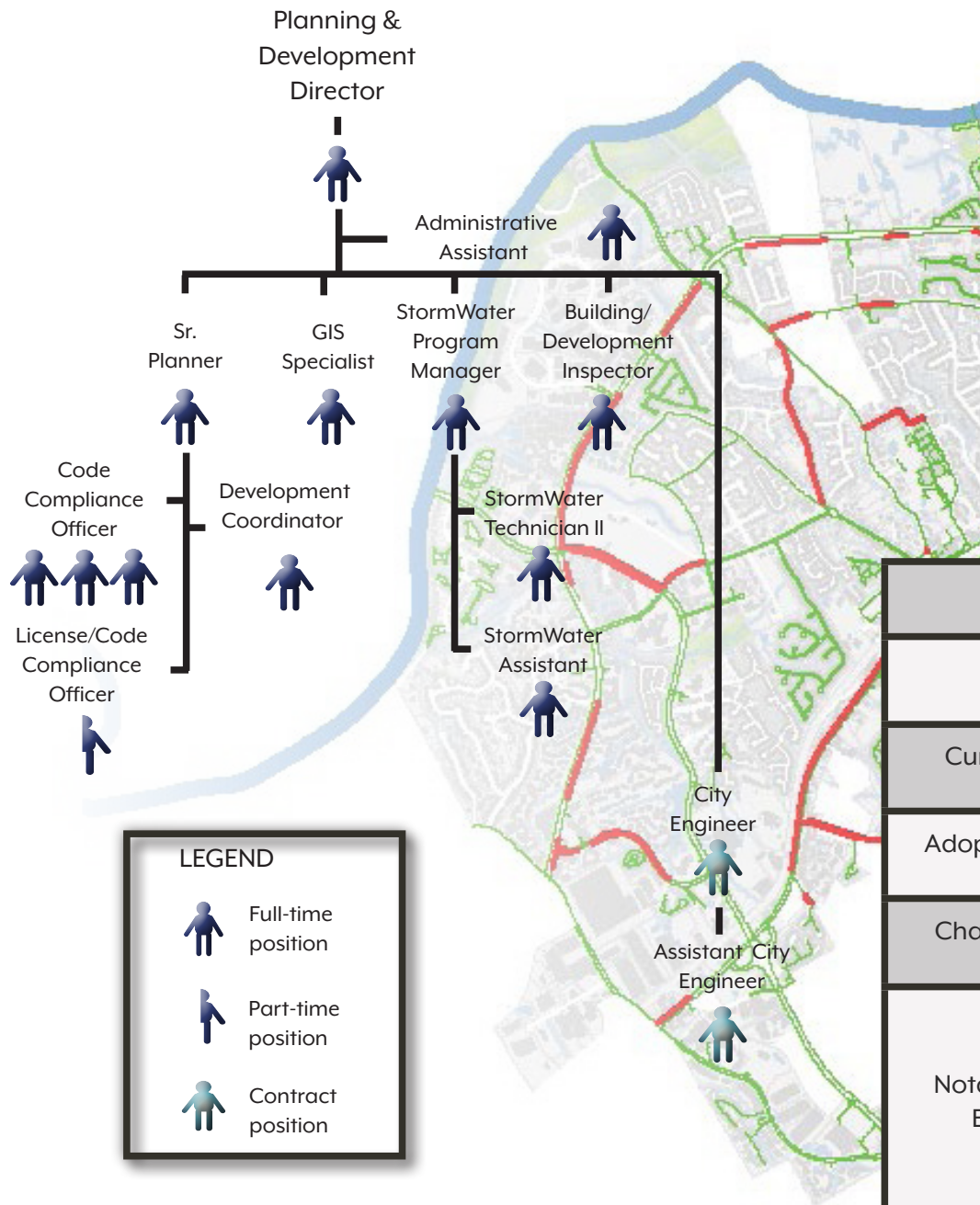


FESTIVAL CENTER

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
EXPENDITURES BY CATEGORY	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PURCHASED CONTRACTED SERVICES	\$ 4,968	\$ -	\$ -	\$ -	\$ -	NA
SUPPLIES	29,785	-	-	-	-	NA
TOTAL:	\$ 34,753	\$ -	\$ -	\$ -	\$ -	NA

Budget for Festival Center was transferred to Economic Development dept.

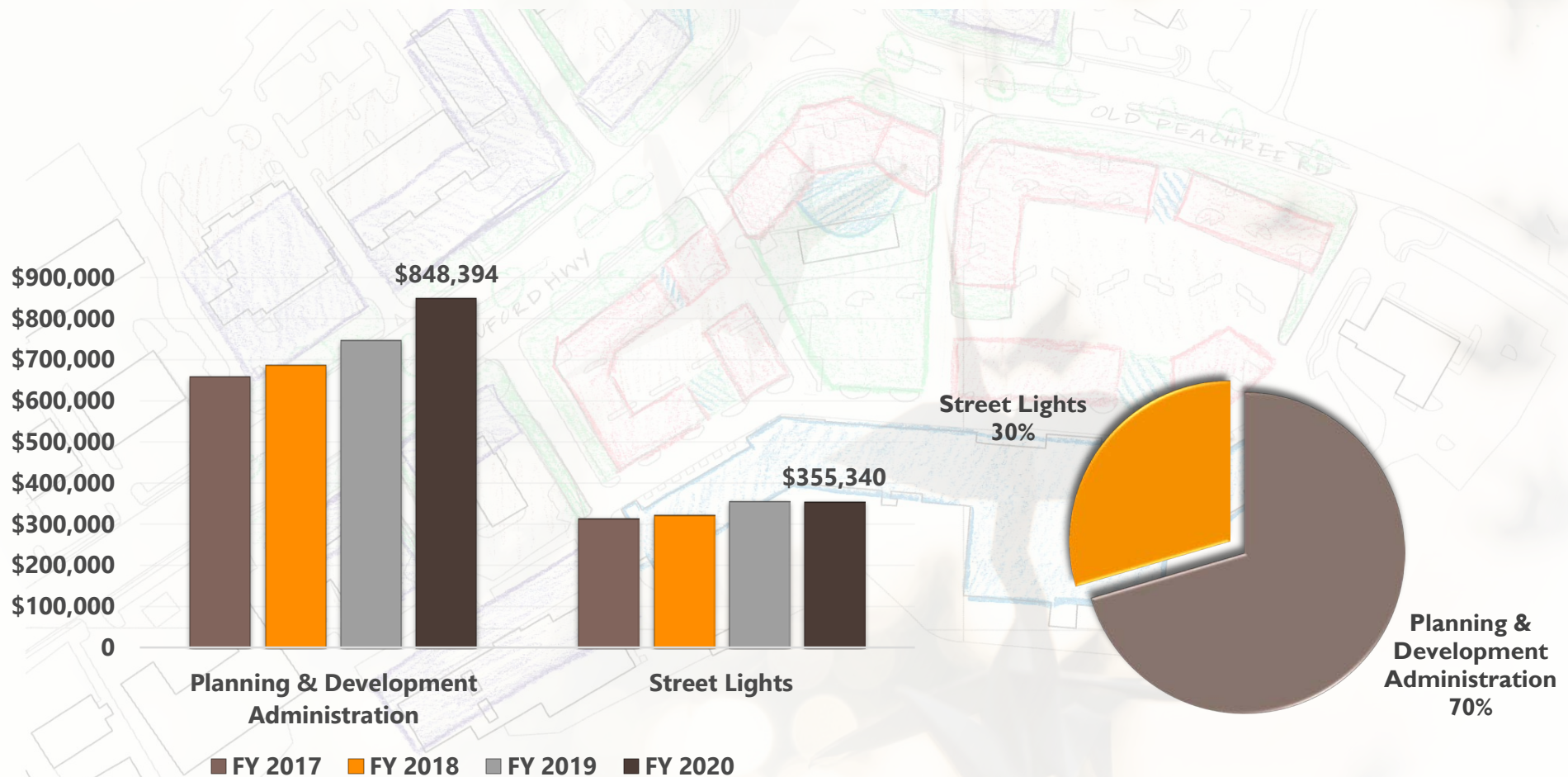




Functions	Includes operations of Planning & Development and Street Lights
Positions	9 full time & 1 part time
Current FY 2019 Budget	\$1,103,111
Adopted FY 2020 Budget	\$1,203,734
Change from PY Budget	\$100,623
Notable FY 2020 Budget Items	<ul style="list-style-type: none"> • Added new full time Code Compliance Officer position. • Includes \$52,000 for the purchase of a vehicle for the new Code Compliance Officer and the replace of 2 existing vehicles.

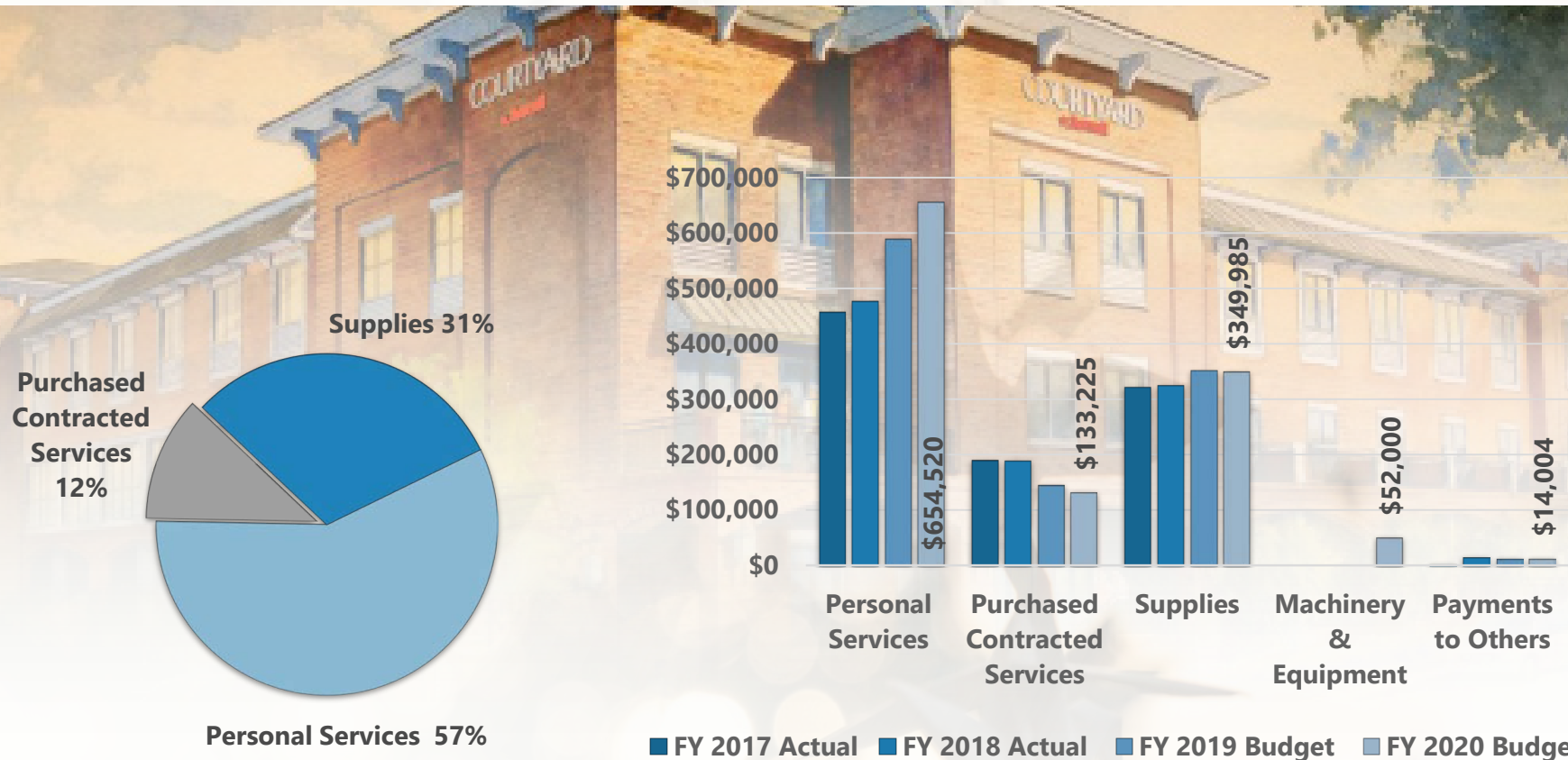


EXPENDITURES BY FUNCTION		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
PLANNING & DEVELOPMENT ADMINISTRATION	\$	658,498	\$ 685,789	\$ 746,579	\$ 848,394	\$ 101,815	14%
STREET LIGHTS		315,077	323,209	356,532	355,340	(1,192)	-0%
TOTAL:	\$	973,575	\$ 1,008,998	\$ 1,103,111	\$ 1,203,734	\$ 100,623	9%





	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
EXPENDITURES BY CATEGORY	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES	\$ 456,939	\$ 476,524	\$ 589,205	\$ 654,520	\$ 65,315	11%
PURCHASED CONTRACTED SERVICES	191,009	190,232	147,225	133,225	(14,000)	-10%
SUPPLIES	322,027	325,429	352,677	349,985	(2,692)	-1%
MACHINERY & EQUIPMENT	-	-	-	52,000		NA
PAYMENTS TO OTHERS	3,600	16,813	14,004	14,004	-	0%
TOTAL:	\$ 973,575	\$ 1,008,998	\$ 1,103,111	\$ 1,203,734	\$ 100,623	9%



**Mission**

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

Department Description

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

Objectives

- | | |
|---------|--|
| Ongoing | Provide prompt, fair and respectful customer service |
| Ongoing | Successfully undertake the department's daily activities |
- Manage the development process
 - Manage rezoning/variance/special use processes
 - Manage the Unified Development Code
 - Enforce all development regulations
 - Conduct plan reviews for all projects
 - Conduct business retention and attraction
 - Manage the City's Stormwater infrastructure
 - Manage the City's GIS data base



Ongoing	Research grant opportunities to allow for the implementation of various projects
Ongoing	Repair and address deficiencies in the City's stormwater infrastructure
Ongoing	Enforcement of housing, sign, zoning and environmental regulations
Ongoing	Respond to and resolve citizen complaints and inquiries
Ongoing	Proactive removal of illegal signs on City's right-of-way
Ongoing	Continue participation in various community and state-wide activities and organizations
Ongoing	Conduct erosion control inspections
Ongoing	Continue education of citizens and businesses about code compliance regulations and issues
FY 19-20	Hire an additional Code Enforcement Officer based on Council initiative to improve the overall appearance of neighborhoods in the City and the new position approved in the budget
FY 19-20	Complete major 5 year update to the City's Comprehensive Plan (Community Agenda 2040)
FY 19-20	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 19-20	Complete ongoing capital improvement projects including SR 120 Sidewalks (Phase I), Buford Highway at Pleasant Hill Rd Interchange Improvements, Buford Highway Medians, Parking Lot modifications adjacent to RR, SR 120 at George Rogers Avenue traffic signal, Rogers Bridge at Main Street traffic signal, Downtown Parking Improvements
FY 19-20	Continue to grow and improve highly successful Citywide Community Clean-up event
FY 19-20	Streamline permitting process to increase efficiency and improve customer service





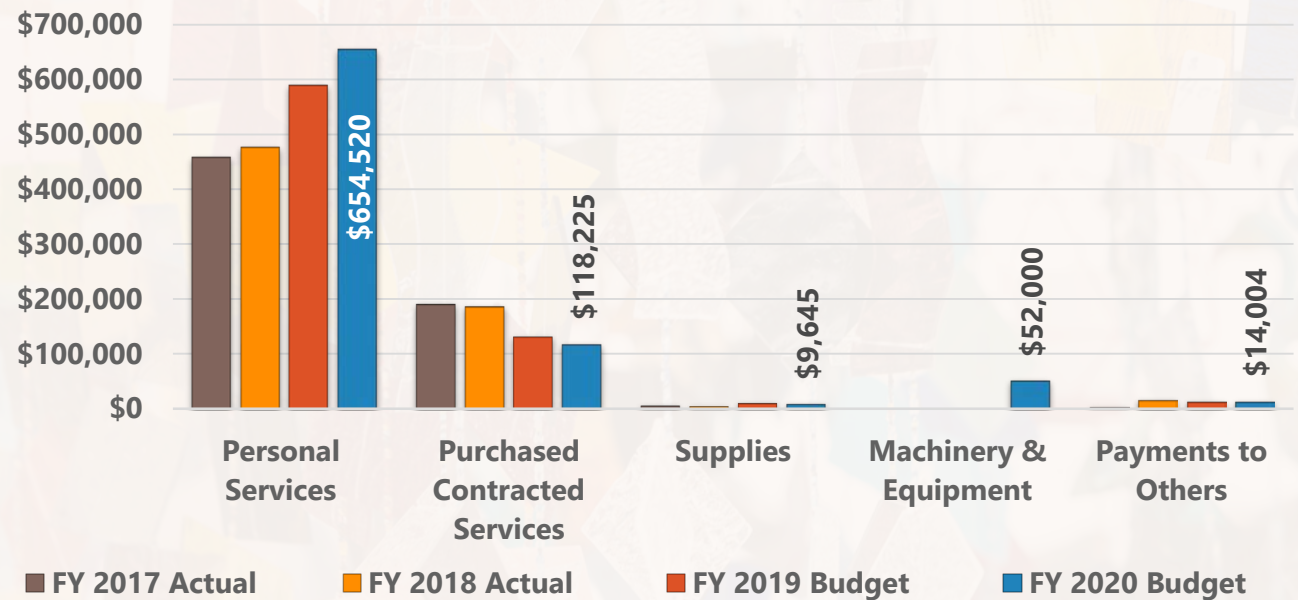
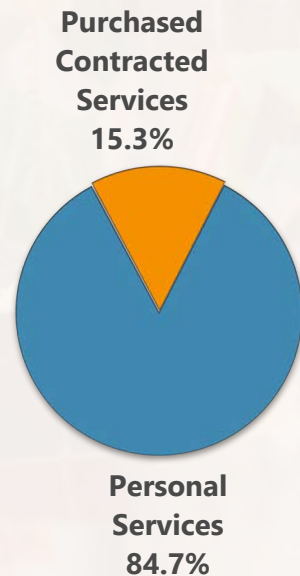

AUTHORIZED POSITION	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
PLANNING & DEVELOPMENT DIRECTOR	1		1		1	
PLANNING MANAGER	1					
SENIOR PLANNER / NEIGHBORHOOD PLANNING			1		1	
BUILDING & DEVELOPMENT INSPECTOR	1		1		1	
CODE COMPLIANCE OFFICER	2		2		3	
LICENSE/CODE COMPL. INSPECTOR		1		1		1
ADMINISTRATIVE ASSISTANT	1		1		1	
DEVELOPMENT COORDINATOR			1		1	
GIS SPECIALIST	1		1		1	
TOTAL:	7	1	8	1	9	1



EXPENDITURES BY CATEGORY	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES	\$ 456,939	\$ 476,524	\$ 589,205	\$ 654,520	\$ 65,315 *	11%
PURCHASED CONTRACTED SERVICES	191,009	186,942	132,225	118,225	(14,000)	-11%
SUPPLIES	6,950	5,510	11,145	9,645	(1,500)	-13%
MACHINERY & EQUIPMENT	-	-	-	52,000	52,000 **	NA
PAYMENTS TO OTHERS	3,600	16,813	14,004	14,004	-	0%
TOTAL:	\$ 658,498	\$ 685,789	\$ 746,579	\$ 848,394	\$ 101,815	14%

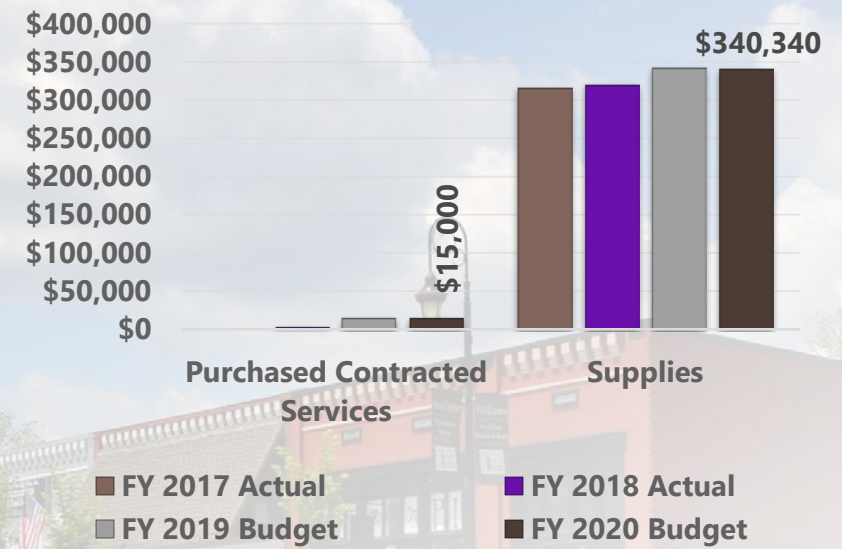
*Reflects an addition of a full time Code compliance officer position

**Budget for 2 new and 1 used vehicle purchase for Inspectors



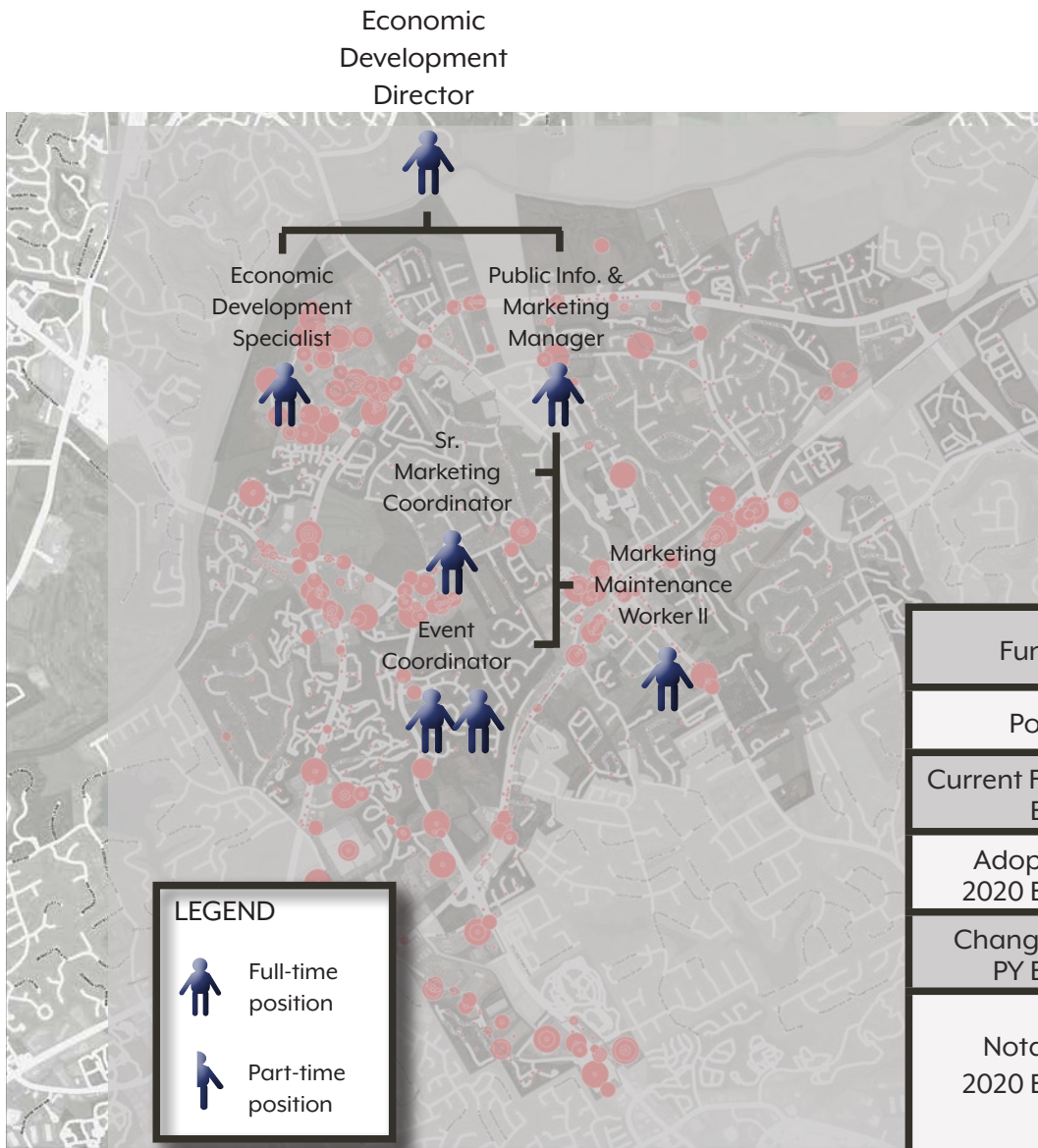


STREET LIGHTS

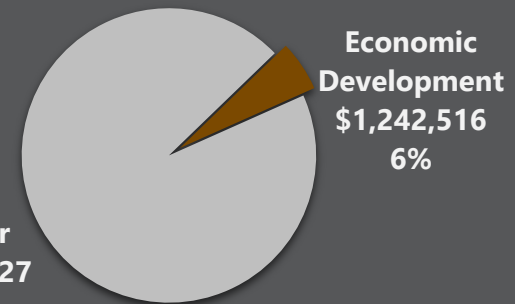


EXPENDITURES BY CATEGORY

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
PURCHASED CONTRACTED SERVICES	\$ -	\$ 3,290	\$ 15,000	\$ 15,000	\$ -	0%
SUPPLIES	315,077	319,919	341,532	340,340	(1,192)	-0.3%
TOTAL:	\$ 315,077	\$ 323,209	\$ 356,532	\$ 355,340	\$ (1,192)	-0.3%



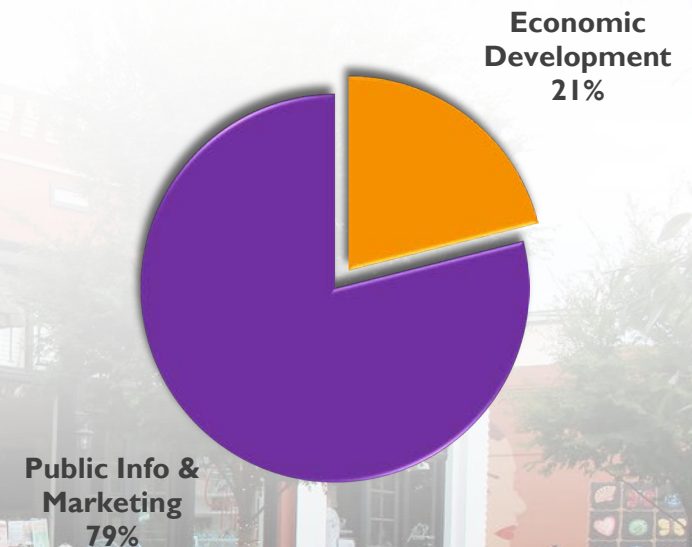
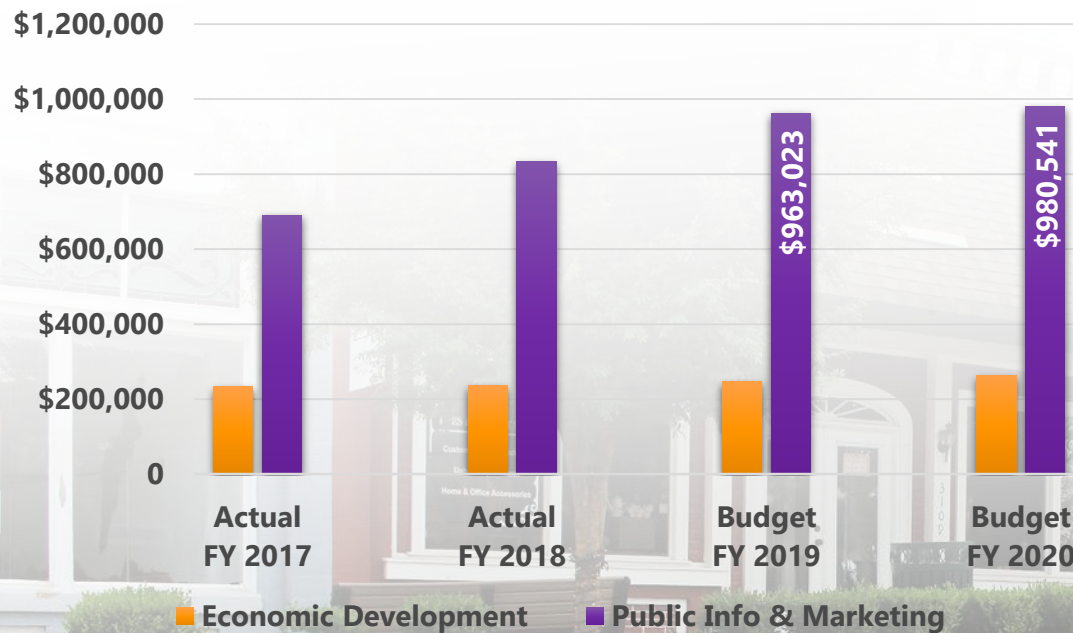
Portion of \$22M General Fund Budget



Functions	Includes operations of Economic Development and Public Information & Marketing
Positions	7 full time
Current FY 2019 Budget	\$1,209,521
Adopted FY 2020 Budget	\$1,242,516
Change from PY Budget	\$32,995
Notable FY 2020 Budget Items	<ul style="list-style-type: none"> Economic Development Manager promoted to Director and will now oversee Marketing/Public Information Department.



		FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT	%
EXPENDITURES BY FUNCTION		ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE	CHANGE
ECONOMIC DEVELOPMENT	\$	233,906	\$	236,827	\$	246,498	\$	261,975	\$	15,477	6%
PUBLIC INFO & MARKETING		690,898		833,233		963,023		980,541		17,518	2%
TOTAL:	\$	924,804	\$	1,070,060	\$	1,209,521	\$	1,242,516	\$	32,995	3%



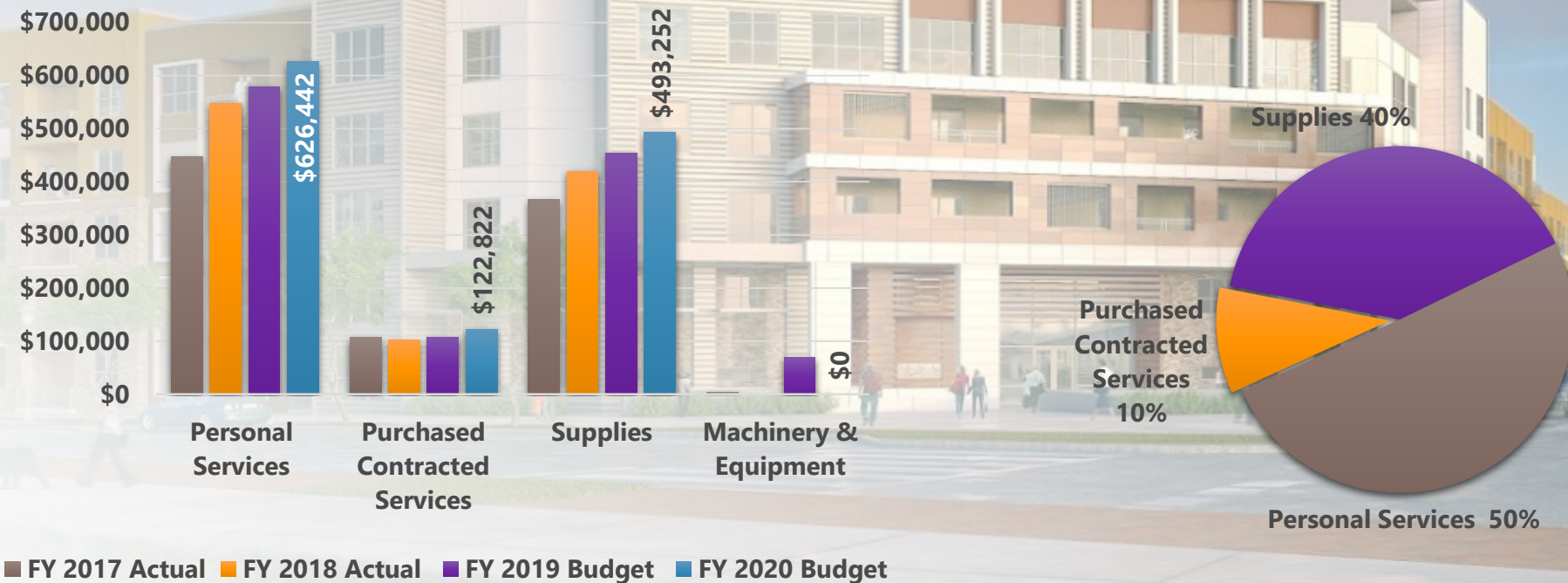
Duluth

34°00.17' N

84°08.67' W



		FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT	%
		ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE	CHANGE
EXPENDITURES BY CATEGORY											
PERSONAL SERVICES	\$	446,964	\$	547,892	\$	579,464	\$	626,442	\$	46,978	8%
PURCHASED CONTRACTED SERVICES		106,733		101,895		106,885		122,822		15,937	15%
SUPPLIES		366,816		420,273		454,352		493,252		38,900	9%
MACHINERY & EQUIPMENT		4,291		-		68,820		-		(68,820)	-100%
TOTAL:	\$	924,804	\$	1,070,060	\$	1,209,521	\$	1,242,516	\$	32,995	3%





Economic Development

Mission

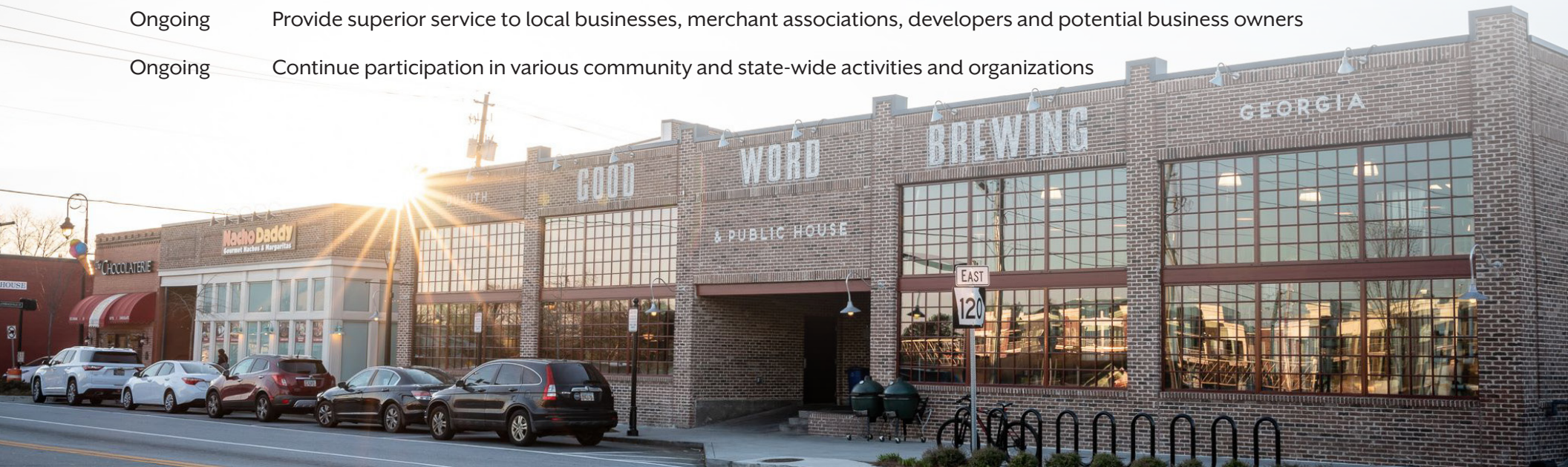
The Economic Development Department is responsible for leading efforts to retain, expand and attract businesses through initiatives that leverage resources to create a vibrant and robust City while ensuring a high quality of life for our citizens.

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 Manage general economic and community development activities
- Ongoing Provide superior service to local businesses, merchant associations, developers and potential business owners
- Ongoing Continue participation in various community and state-wide activities and organizations





- Ongoing Evaluate use of local incentives to entice businesses to locate to Duluth
- Ongoing Continue to support Partnership Gwinnett activities; Partnership Gwinnett is the primary traditional economic development recruiting organization for our County
- Ongoing Continue annexation efforts through various marketing strategies, recruitment efforts and face to face meetings
- Ongoing Represent and market the City through membership in various local and state civic and trade organizations
- Ongoing Act as a liaison between the City and the Downtown Development Authority to help support downtown businesses
- FY 19-20 Assist in negotiations between developer and City to locate a second 200+-apartment community in the downtown Buford Highway corridor
- FY 19-20 As newly appointed Department Director over Economic Development and Marketing & Public Information, develop new strategies to promote downtown events, work to improve existing events, and increase the City's social media presence
- FY 19-20 Develop strategy to market City owned downtown land at the corner of Buford Highway and Brock Road
- FY 19-20 Assist Downtown Development Authority in developing plan to market downtown to visitors and business through ride share promotions, redevelopment assistance and strategic property acquisition

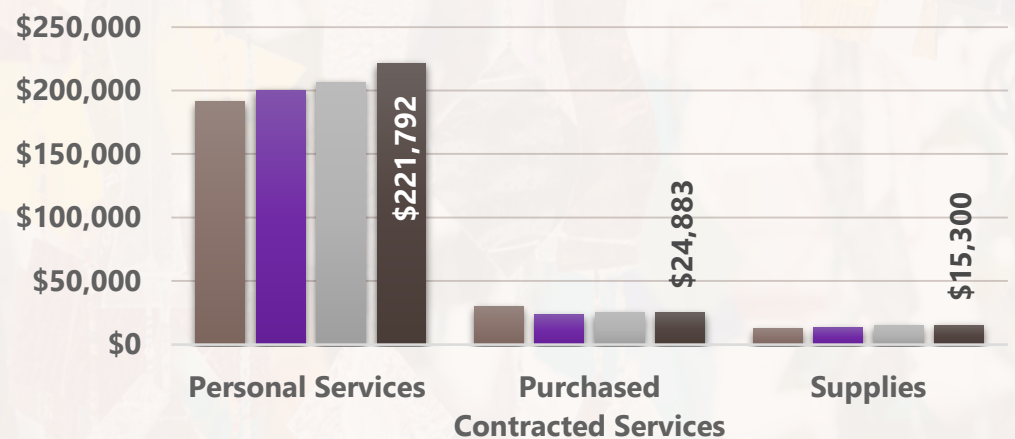
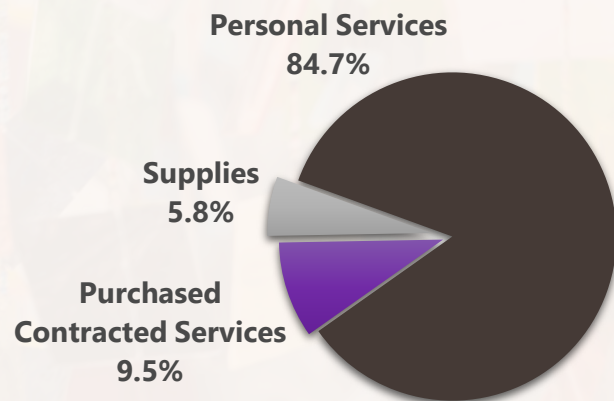


Duluth's 30,000 sq.ft. restaurant and retail district Parsons Alley won the Urban Land Institute Development of Excellence Award.



AUTHORIZED POSITION	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
ECONOMIC DEVELOPMENT DIRECTOR					1	
ECONOMIC DEVELOPMENT MANAGER	1		1			
ECONOMIC DEVELOPMENT SPECIALIST	1		1		1	
TOTAL ECONOMIC DEVELOPMENT:	2	0	2	0	2	0

EXPENDITURES BY CATEGORY	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES	\$ 191,455	\$ 200,176	\$ 206,565	\$ 221,792	\$ 15,227	7%
PURCHASED CONTRACTED SERVICES	29,871	23,412	24,883	24,883	-	0%
SUPPLIES	12,580	13,239	15,050	15,300	250	2%
TOTAL:	\$ 233,906	\$ 236,827	\$ 246,498	\$ 261,975	\$ 15,477	6%



■ FY 2017 Actual ■ FY 2018 Actual ■ FY 2019 Budget ■ FY 2020 Budget



Public Information & Marketing

Mission

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

Department Description

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

Objectives

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





- Ongoing Continually strive to make the City more attractive to a variety of stakeholders, enhance our identity and make the City more visible locally and regionally through marketing strategy
- FY 19-20 Continue to improve social media presence on twitter, facebook and snapchat to promote city concert and events
- FY 19-20 Reorganize summer concert series to include five equally known bands that represent a variety of music styles and types, instead of one well known band and other lesser known bands.





2019

Duluth

EVENTS

APRIL

- 13** Rotary Car Show
- 19-20** Neighborhood Night Market
- 27-May 4** Duluth Art Week
- 27-28** Duluth Arts Festival

MAY

- 2** National Day of Prayer
- 3** Fridays-N-Duluth
Lantern Parade/DFAL Art Walk
- 4** DHS Football 5K &
DHS Musical "Godspell"
- 5** Margarita & Taco Festival
- 9-12** Paint Duluth
- 10** Fridays-N-Duluth
- 11** Fast Track 5K
- 17** Fridays-N-Duluth
- 18** Indie Green Festival
- 24** Fridays-N-Duluth
- 25** Memorial Day Service
- 31** Fridays-N-Duluth

JUNE

- 1** Spring Fling
- 7** Fridays-N-Duluth
Flicks on the Bricks
- 8** Summer Stage Concert:
The Petty Breakers
- 14** Fridays-N-Duluth
- 21** Fridays-N-Duluth
- 28** Fridays-N-Duluth

JULY

- 3** Duluth Celebrates America
- 5** Fridays-N-Duluth
Flicks on the Bricks
- 12** Fridays-N-Duluth
- 19** Fridays-N-Duluth
- 20** Whatever Floats Your Boat
- 24** Bubblepalooza
- 26** Fridays-N-Duluth

AUGUST

- 2** Fridays-N-Duluth
Flicks on the Bricks
- 9** Fridays-N-Duluth
- 16** Fridays-N-Duluth
- 23** Fridays-N-Duluth
- 30** Fridays-N-Duluth

SEPTEMBER

- 11** 9/11 Tribute
- 14** Fall Festival Concert
- 28-29** Duluth Fall Festival

OCTOBER

- 5** Beer & Wine Festival

- 6** Deon Lewis Memorial
HOPE 5K
- 12** Smores 'N Snores
- 19** Rocky Horror Picture Show at EOP
- 25** Howl on the Green

DECEMBER

- 7** Deck the Hall
- 14** Cookies & Cocoa
with Santa

Food Trucks every Friday except the last Friday
of each month (May-August)

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

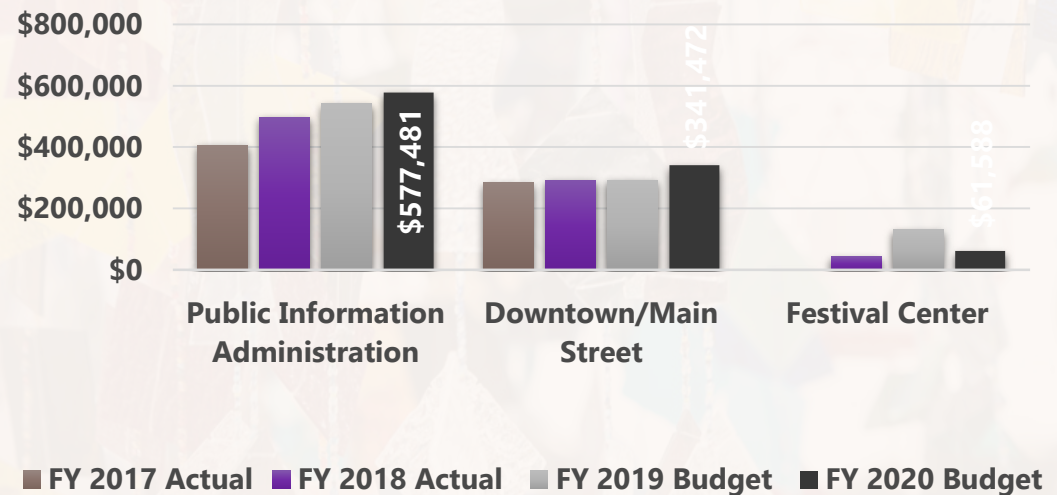
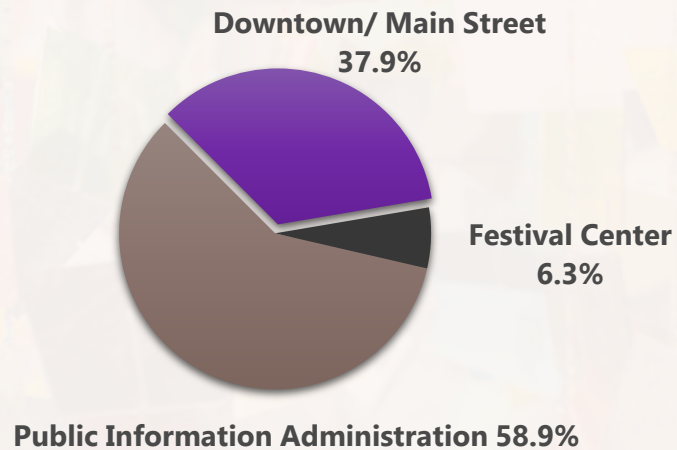



**PUBLIC INFORMATION &
MARKETING**

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
EXPENDITURES BY FUNCTION						
PUBLIC INFORMATION ADMINISTRATION	\$ 406,795	\$ 497,790	\$ 541,681	\$ 577,481	\$ 35,800	7%
DOWNTOWN/MAIN STREET	284,103	291,794	291,422	341,472	50,050*	17%
FESTIVAL CENTER	-	43,649	129,920	61,588	(68,332)**	-53%
TOTAL:	\$ 690,898	\$ 833,233	\$ 963,023	\$ 980,541	\$ 17,518	2%

* Budget increase for added special events : Block party on Main

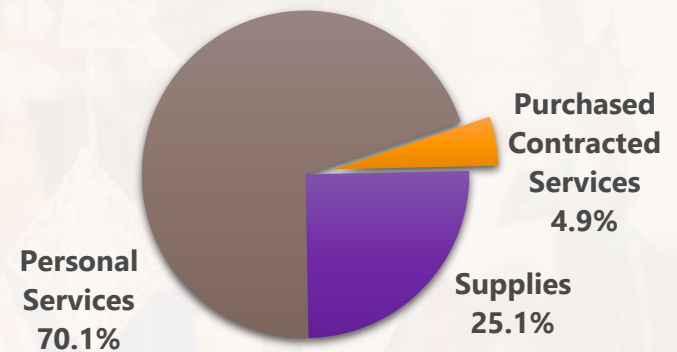
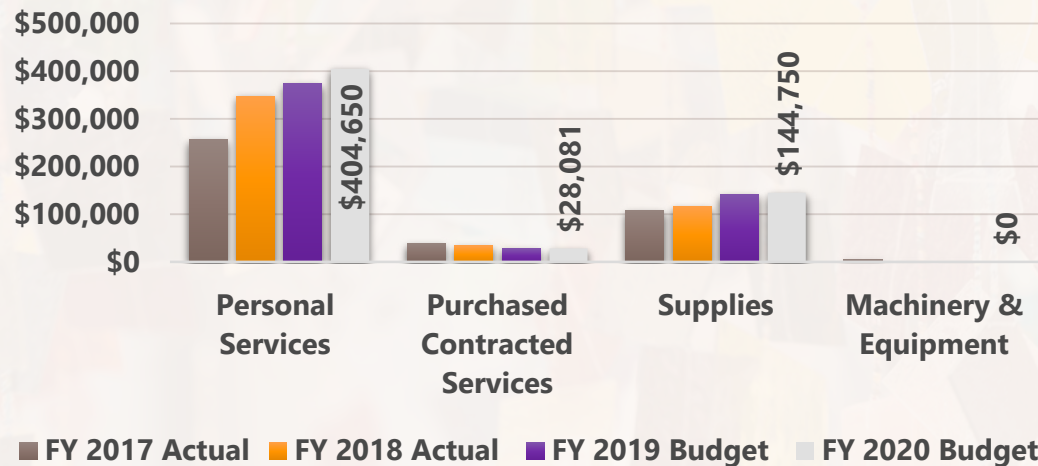
**Reflects HVAC replacement in FY 2019




**PUBLIC INFORMATION
ADMINISTRATION**

AUTHORIZED POSITION	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
PUBLIC INFO & MARKETING MANAGER	1		1		1	
SENIOR MARKETING COORDINATOR			1		1	
MARKETING COORDINATOR	1					
EVENTS COORDINATOR	1		2		2	
EVENTS ASSISTANT		2				
MARKETING MAINT WORKER II			1		1	
TOTAL:	3	2	5	0	5	0

EXPENDITURES BY CATEGORY	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES	\$ 255,509	\$ 347,716	\$ 372,899	\$ 404,650	\$ 31,751	9%
PURCHASED CONTRACTED SERVICES	39,009	33,793	28,082	28,081	(1)	-0%
SUPPLIES	107,986	116,281	140,700	144,750	4,050	3%
MACHINERY & EQUIPMENT	4,291	-	-	-	-	NA
TOTAL:	\$ 406,795	\$ 497,790	\$ 541,681	\$ 577,481	\$ 35,800	7%

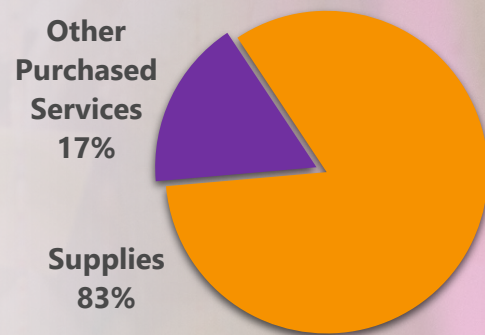




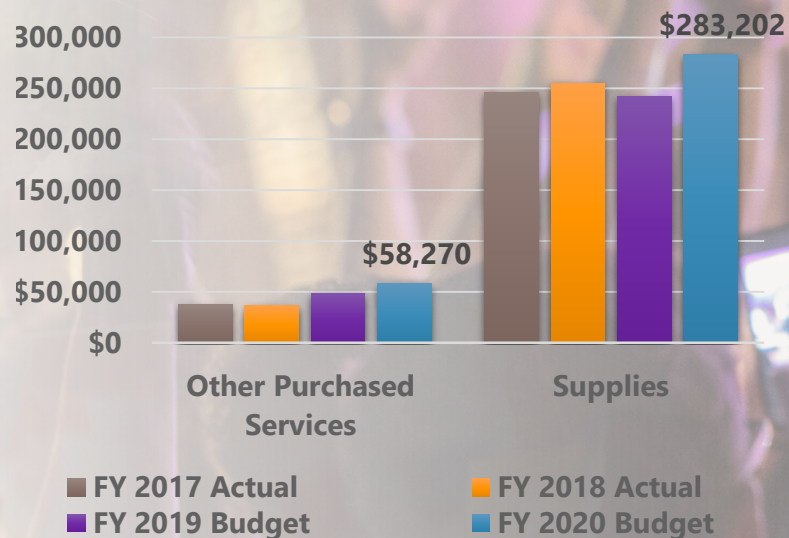
DOWNTOWN

MAIN STREET

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
EXPENDITURES BY CATEGORY	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
OTHER PURCHASED SERVICES	\$ 37,853	\$ 36,695	\$ 48,920	\$ 58,270	\$ 9,350 *	19%
SUPPLIES	246,250	255,099	242,502	283,202	40,700 **	17%
TOTAL:	\$ 284,103	\$ 291,794	\$ 291,422	\$ 341,472	\$ 50,050	17%

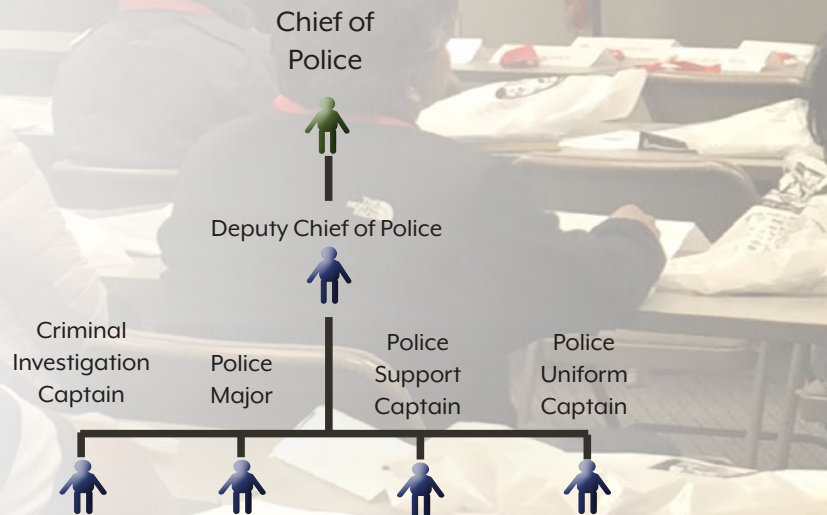
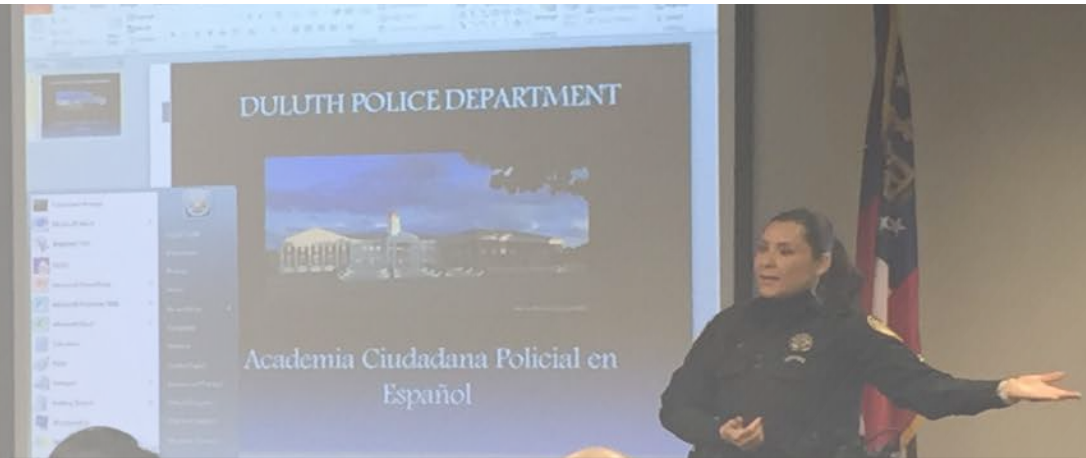
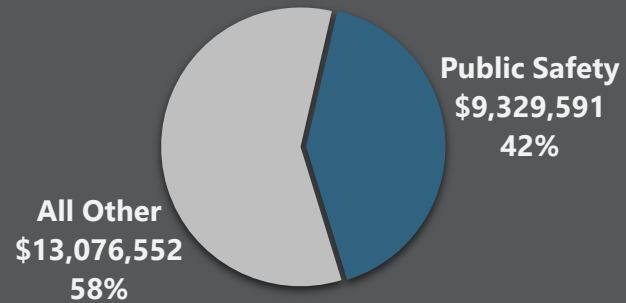


Increased expenditure for Contract labor* and special events** due to additions of new events, Block party on Main that provides live music in Parsons Alley and Main Street on the last Friday of every month from May to August





Portion of \$22M General Fund Budget



LEGEND



Full-time position

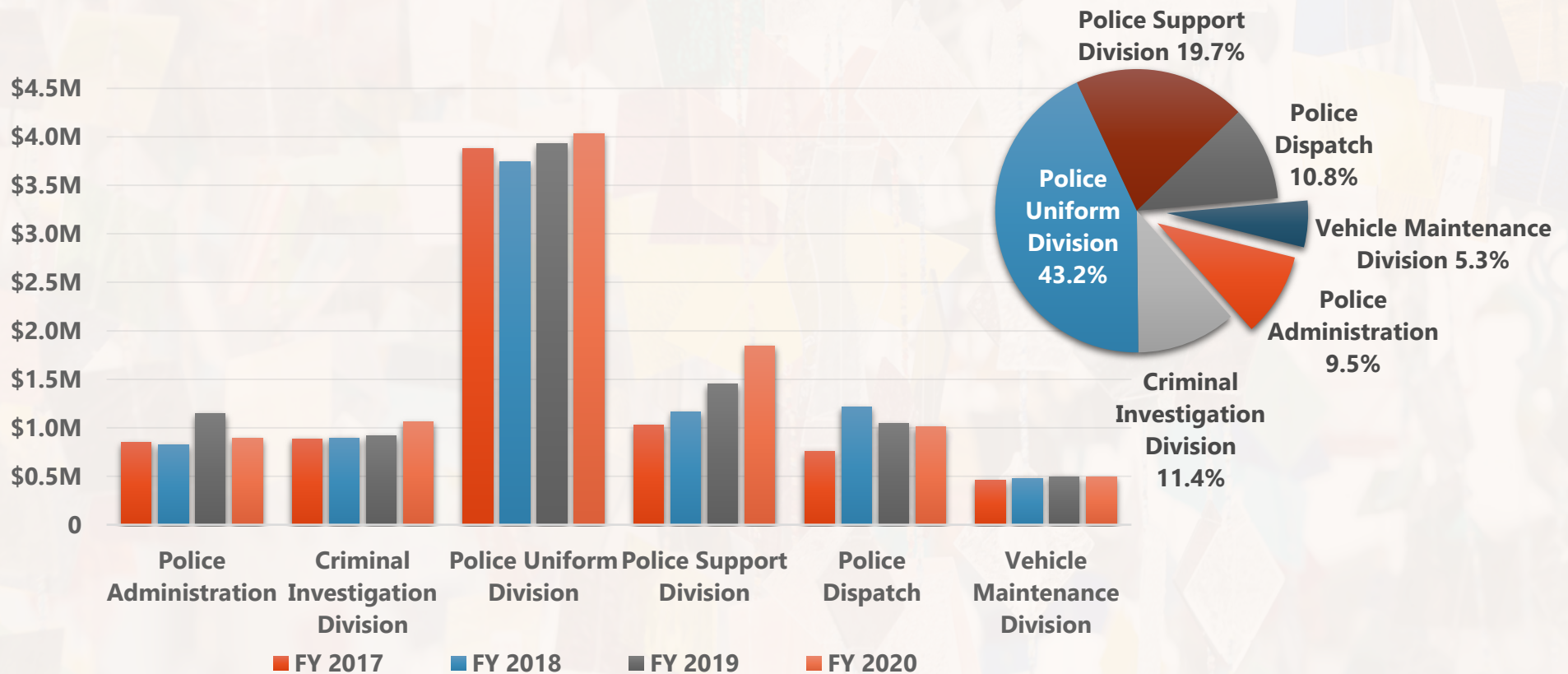


Part-time position

Functions	Includes the operations of Police Administration, Criminal Investigation, Police Support Services, Dispatch, Uniform, and Vehicle Maintenance
Positions	80 full time and 7 part time
Current FY 2019 Budget	\$8,978,273
Adopted FY 2020 Budget	\$9,329,591
Change from PY Budget	\$351,318
Notable FY 2020 Budget Items	<ul style="list-style-type: none"> • Added full time Camera Monitoring Technician position. • Reduced Maintenance Tech/Contract by \$104,932 for one-time HVAC repairs. • Increased Certification/Education/Training and Police Uniform based on recruitment efforts and expected turnover. • Increased Prisoner Medical & Supply by \$13,088 based on blood draws required for DUI arrest. • Added \$22,969 to Dispatch Machinery for new radio/phone recorder.

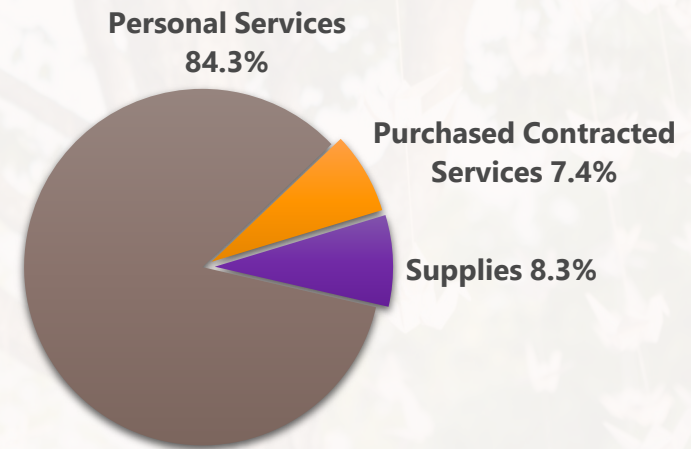
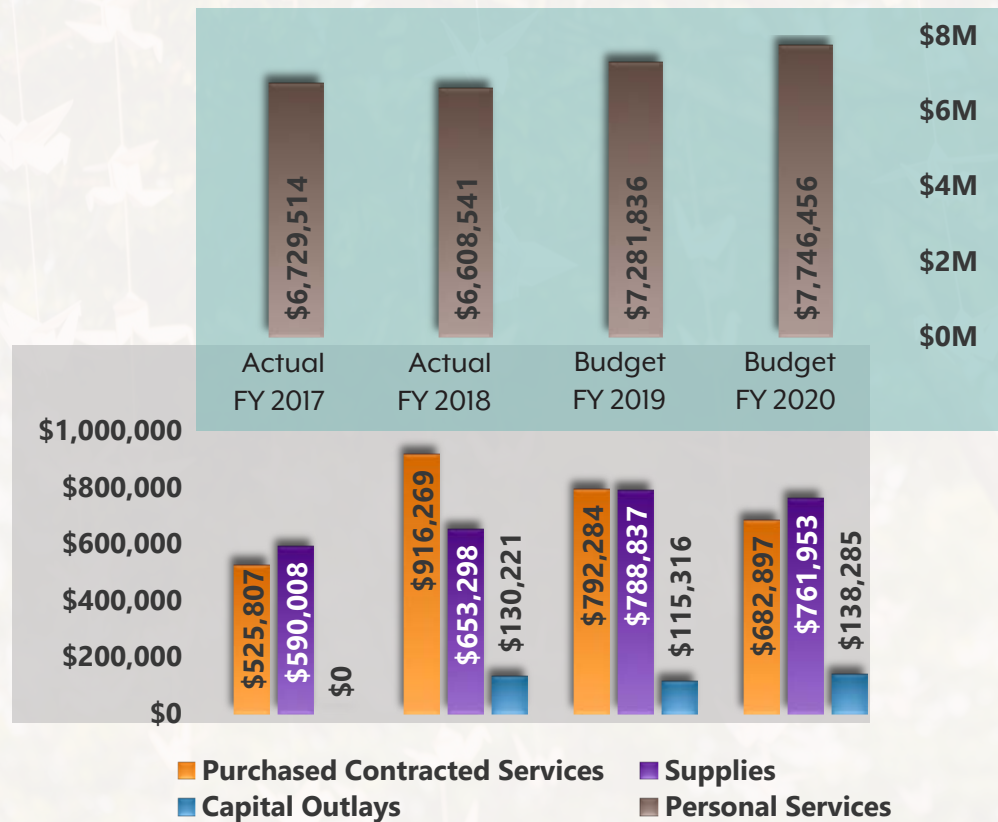


EXPENDITURES BY FUNCTION		FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
POLICE ADMINISTRATION	\$	846,625	\$ 819,880	\$ 1,144,197	\$ 890,241	\$ (253,956)	-22%
CRIMINAL INVESTIGATION DIVISION		884,857	895,695	915,042	1,063,460	148,418	16%
POLICE UNIFORM DIVISION		3,874,316	3,739,943	3,926,396	4,030,913	104,517	3%
POLICE SUPPORT DIVISION		1,024,247	1,161,337	1,449,540	1,838,509	388,969	27%
POLICE DISPATCH		758,175	1,214,039	1,044,879	1,010,363	(34,516)	-3%
VEHICLE MAINTENANCE DIVISION		457,109	477,435	498,219	496,105	(2,114)	-0%
TOTAL:	\$	7,845,329	\$ 8,308,329	\$ 8,978,273	\$ 9,329,591	\$ 351,318	4%





EXPENDITURES BY CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
PERSONAL SERVICES	\$ 6,729,514	\$ 6,608,541	\$ 7,281,836	\$ 7,746,456	\$ 464,620	6%
PURCHASED CONTRACTED SERVICES	525,807	916,269	792,284	682,897	(109,387)	-14%
SUPPLIES	590,008	653,298	788,837	761,953	(26,884)	-3%
CAPITAL OUTLAYS	-	130,221	115,316	138,285	22,969	20%
TOTAL:	\$ 7,845,329	\$ 8,308,329	\$ 8,978,273	\$ 9,329,591	\$ 351,318	4%





POLICE ADMINISTRATION

Mission

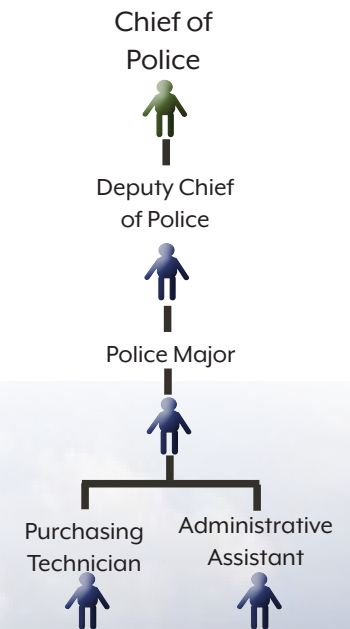
The Police Administration Division is committed to enhancing the quality of life for our citizens by protecting and serving our public with fairness, courtesy and respect. The department is committed to providing professional services through aggressive law enforcement, including vigorous enforcement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

Department Description

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

The Police Administration functions include:

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



LEGEND



Full-time position



Part-time position

**Objectives**

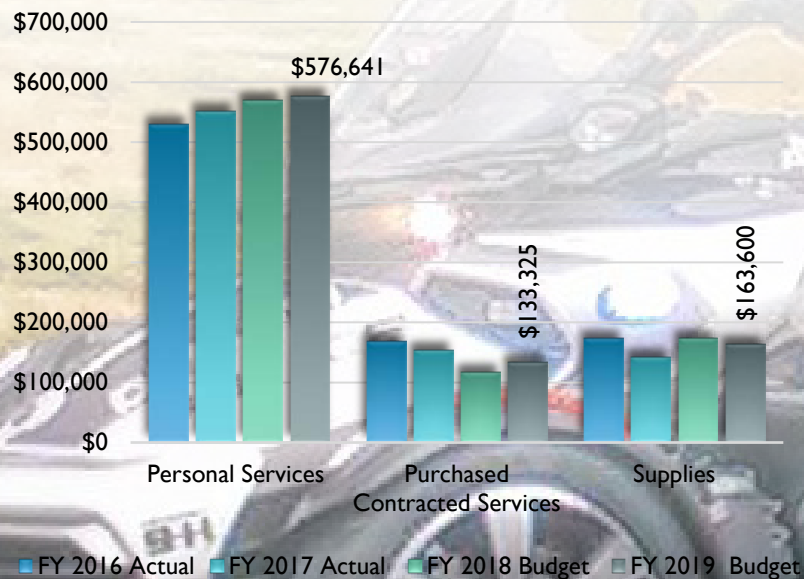
- | | |
|---------|---|
| Ongoing | Oversee and direct the training activities of all police department personnel |
| Ongoing | Maintain standards to ensure statewide certification from the Georgia Association of Chiefs of Police every 3 years |
| Ongoing | Oversee the hiring of new police department personnel, including pre-employment investigation; physical and psychological examinations |
| FY19-20 | Continue succession planning and reorganization of police division commanders based on pending retirement of top police personnel |
| FY19-20 | Continue to develop incentive programs to attract well-qualified recruits and experienced officers from other local jurisdictions to fill vacancies in the department |
| FY19-20 | Finalize contract and develop necessary procedures for the installation of electronic speed zones in the City school zones |



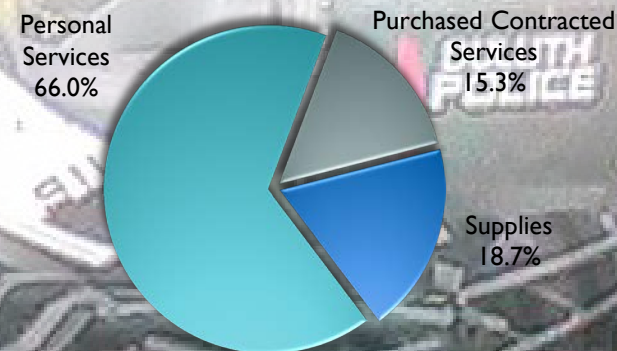


POLICE ADMINISTRATION	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
CHIEF OF POLICE	1		1		1	
DEPUTY CHIEF OF POLICE	1		1		1	
POLICE MAJOR	1		1		1	
ADMINISTRATIVE ASSISTANT	1		1		1	
PURCHASING TECHNICIAN	1		1		1	
TOTAL:	5	0	5	0	5	0

EXPENDITURES BY CATEGORY	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES	\$ 550,930	\$ 550,562	\$ 722,340	\$ 599,116	\$ (123,224)*	-17%
PURCHASED CONTRACTED SERVICES	153,417	121,405	258,257	146,325	(111,932)**	-43%
SUPPLIES	142,278	147,913	163,600	144,800	(18,800)***	-11%
TOTAL	\$ 846,625	\$ 819,880	\$ 1,144,197	\$ 890,241	\$ (253,956)	-22%



*FY 2019 budget included amended expenditure for vacation payouts and personal changes due to succession planning for Police Major position
 **Budget amount change reflects HVAC repair in FY 2019
 ***Decreased budget for electric expenditure





POLICE SUPPORT SERVICES

Mission

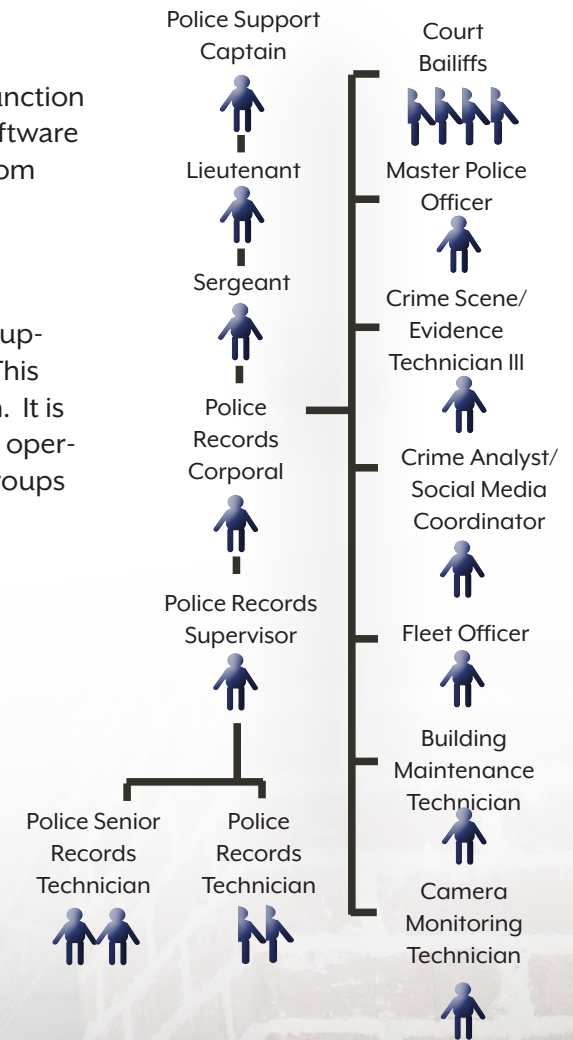
The Police Support Services Division is charged with providing an array of essential services that support the function and operation of other police divisions and units. To continually search for and implement technology and software to enhance the operations of the law enforcement activities of the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

Department Description

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

Objectives

Ongoing	Ensure that all open records request are responded to in accordance with State Law
Ongoing	Ensure the safety and security of all visitors and court staff during open court sessions through proper screening and monitoring
Ongoing	Follow cleaning/maintenance schedule for the Public Safety building and surrounding grounds to create a clean, attractive and comfortable environment for employees and visitors
Ongoing	Provide a continuous cycle of Integrated Virtual Reality (IVR) training to all personnel to assist in Use of Force decision making, target identification, and assistance to personnel with need-ed weapons training
FY 19-20	Based on newly authorized budget position for Camera Monitoring Technician, hire an additional officer to monitor city-wide camera system and coordinate volunteer camera monitors
FY 19-20	Send Crime Scene Officer to National Forensic Academy 10 week training program
FY 19-20	Upgrade National Incident-Based Reporting System software for crime data reporting to improve officer efficiency



LEGEND



Full-time position



Part-time position


POLICE SUPPORT

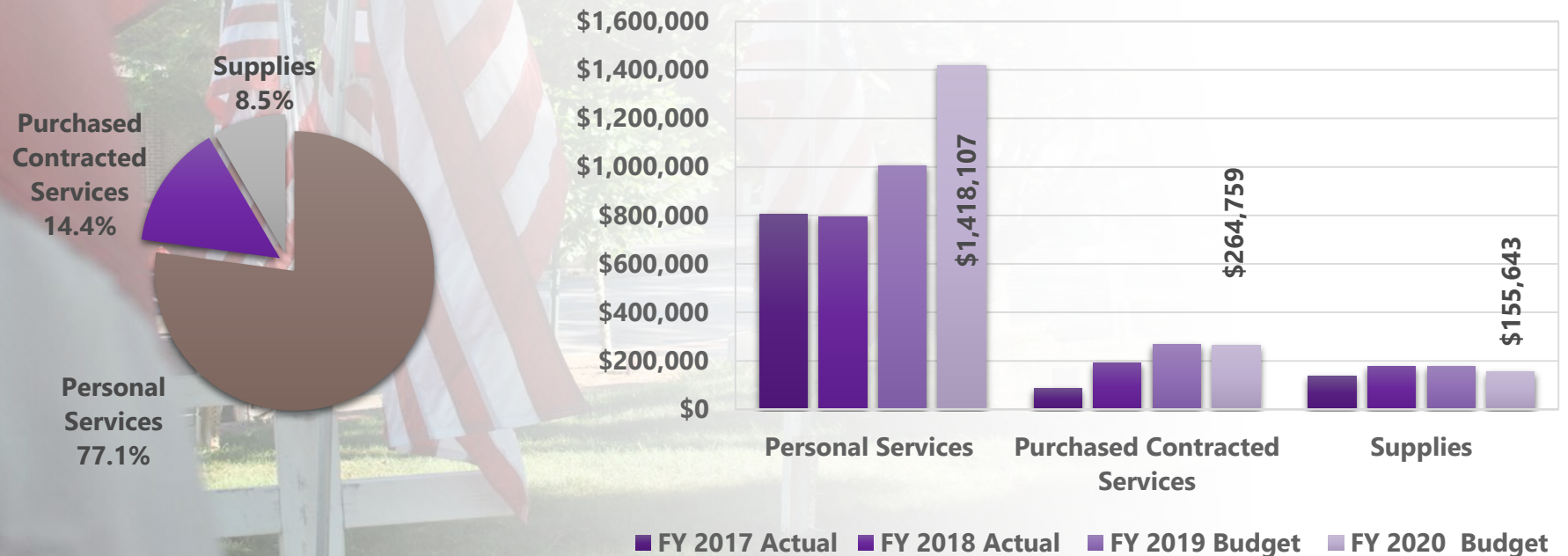
AUTHORIZED POSITION	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
CAPTAIN	1		1		1	
LIEUTENANT					1	
SERGEANT					1	
CORPORAL	1		1		1	
MASTER POLICE OFFICER	1		1		1	
POLICE RECORDS SUPERVISOR	1		1		1	
POLICE RECORDS TECHNICIAN	1	2		2		2
POLICE SENIOR RECORDS TECHNICIAN	1		2		2	
BUILDING MAINTENANCE TECHNICIAN	1		1		1	
CRIME SCENE/EVIDENCE TECHNICIAN LLL	1		1		1	
CRIME ANALYST/SOCIAL MEDIA COORDINATOR	1		1		1	
FLEET ASSISTANT					1	
CAMERA MONITORING TECHNICIAN					1	
COURT BAILIFF		4		4		4
TOTAL POLICE SUPPORT SERVICES:	9	6	9	6	13	6




POLICE SUPPORT

EXPENDITURES BY CATEGORY	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES	\$ 803,182	\$ 792,996	\$ 1,005,014	\$ 1,418,107	\$ 413,093*	41%
PURCHASED CONTRACTED SERVICES	85,711	191,671	267,933	264,759	(3,174)	-1%
SUPPLIES	135,354	176,670	176,593	155,643	(20,950)**	-12%
TOTAL:	\$ 1,024,247	\$ 1,161,337	\$ 1,449,540	\$ 1,838,509	\$ 388,969	27%

*3 full time positions were transferred from other police dept. and a full time Camera monitoring technician position was added
 **Decreased budget for Computer upgrades expenditure





POLICE UNIFORM DIVISION

Mission

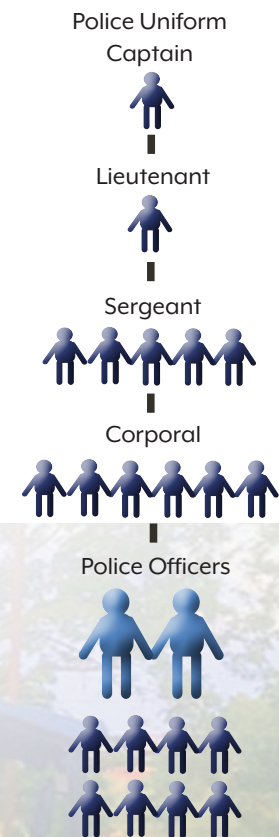
The Police Uniform Patrol Division is charged with providing professional and courteous Police services while protecting and preserving the quality of life of citizens, businesses and motorists in the City. This is accomplished through street patrols, traffic enforcement, apprehension of criminals and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

Department Description

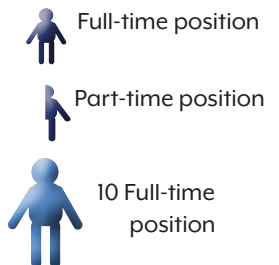
The Police Uniform Patrol Division is the largest division within the police department and is considered “the backbone” of the agency. This division patrols the City streets 24-hours a day, 7 days a week and is often the first responders and initial investigators on calls from citizens. The Uniform 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
FY19-20	Increase funding for Prisoner Medical & Supplies for new DUI arrest requirements that now call for blood draws to test for a DUI suspect in place of a breathalyzer test
FY19-20	Work with City Municipal Court department to develop new court procedures for violators based on the installation of speed detectors in City school zones

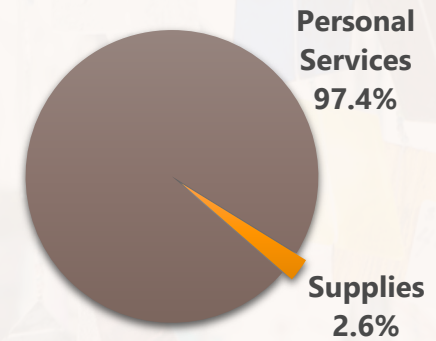
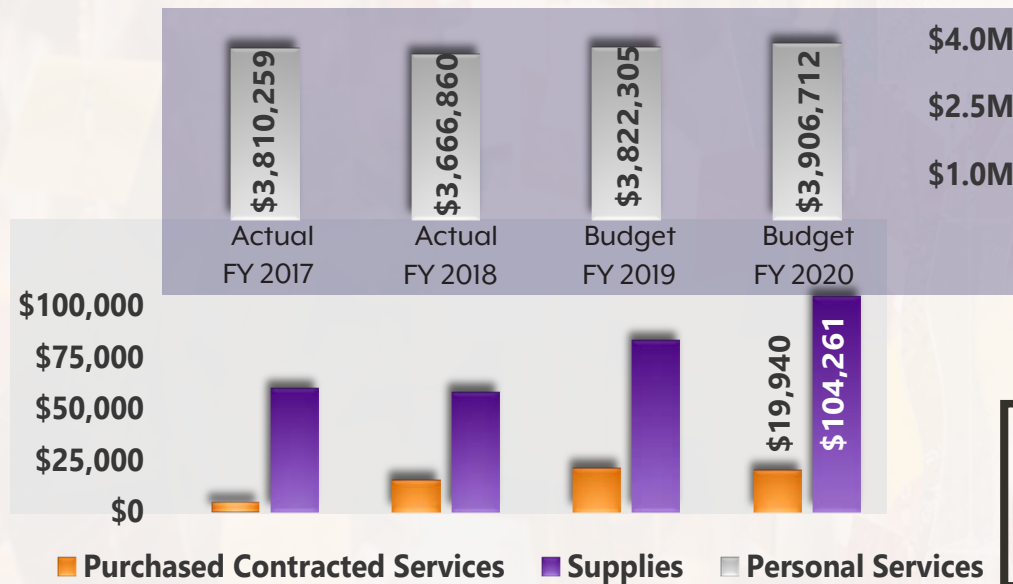


LEGEND




POLICE UNIFORM

AUTHORIZED POSITION	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
CAPTAIN	1		1		1	
LIEUTENANT	2		2		1	
SERGEANT	5		5		5	
CORPORAL	5		5		6	
PATROL OFFICER	31		32		28	
FLEET ASSISTANT	1					
TOTAL:	45	0	45	0	41	0



*Reflects FY 2019 amended budget due to Police dept. reorganization: 3 full time positions were transferred to Police Support
 **Supply expenditure increased due to required Blood draws for DUI arrest

EXPENDITURES BY CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	AMOUNT CHANGE	% CHANGE
PERSONAL SERVICES	\$ 3,810,259	\$ 3,666,860	\$ 3,822,305	\$ 3,906,712	\$ 84,407*	2%
PURCHASED CONTRACTED SERVICES	4,494	15,336	21,125	19,940	(1,185)	-6%
SUPPLIES	59,563	57,747	82,966	104,261	21,295**	26%
TOTAL:	\$ 3,874,316	\$ 3,739,943	\$ 3,926,396	\$ 4,030,913	\$ 104,517	3%



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 19-20	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 19-20	Replace surveillance equipment with new updated equipment based on approved funding in current year's budget
FY 19-20	Work with Gwinnett United in Drug Education (GUIDE) to conduct underage alcohol compliance checks at local retailers

Criminal
Investigation
Captain



Lieutenant



Sergeant



Police Officer



LEGEND



Full-time
position



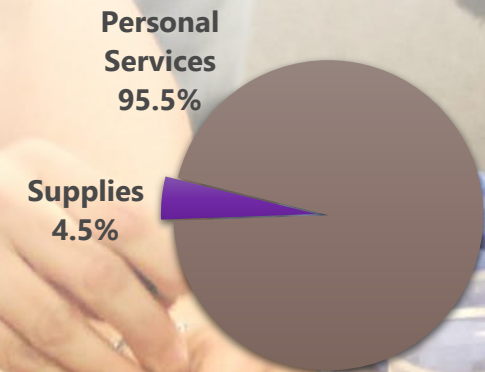
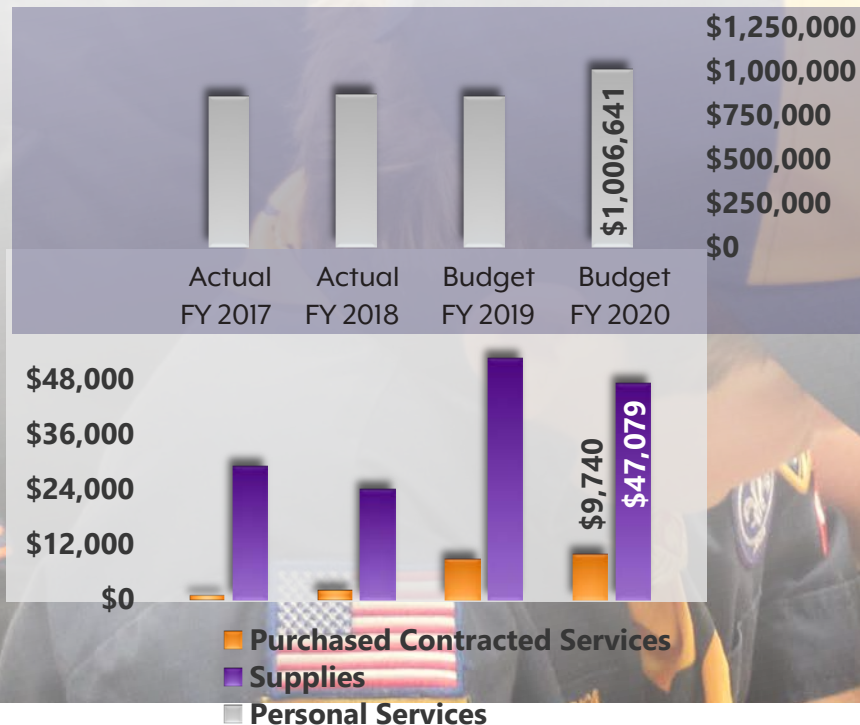
Part-time
position


POLICE CRIMINAL INVESTIGATION

AUTHORIZED POSITION	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
CAPTAIN	1		1		1	
LIEUTENANT			1		1	
SERGEANT	2		1		1	
POLICE OFFICER	6		7		7	
TOTAL:	9	0	10	0	10	0

EXPENDITURES BY CATEGORY	FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT CHANGE	%
	ACTUAL		ACTUAL		BUDGET		BUDGET			
PERSONAL SERVICES	\$ 854,952	\$	\$ 869,667	\$	\$ 853,862	\$	\$ 1,006,641	\$	152,779 *	18%
PURCHASED CONTRACTED SERVICES	860		1,930		8,650		9,740		1,090	13%
SUPPLIES	29,045		24,098		52,530		47,079		(5,451)	-10%
TOTAL	\$ 884,857	\$	\$ 895,695	\$	\$ 915,042	\$	\$ 1,063,460	\$	148,418	16%

*Reflects budget transfer to Police Admin division in FY 2019 : Due to 6 month succession planning for Police Major position in Police Admin division





POLICE DISPATCH

Mission

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

Department Description

The City of Duluth Police Dispatch Unit operates 24 hours a day, seven day a week and is responsible for answering all 911 and non-emergency calls for service. Police Dispatch Unit is also responsible for monitoring



the City's camera surveillance system which operates 24 hours a day also. This unit prides itself on having dedicated, highly trained personnel who are committed to providing professional and responsive communications services.

Objectives

Ongoing	Answer all emergency and non-emergency call on a professional and courteous manner
Ongoing	Dispatch all calls for service where police service is needed
FY 19-20	Improve efforts through screening and training to recruit and retain dispatch operators to fill vacant positions
FY 19-20	Upgrade monitors, headsets and computers for computer-aided dispatch (CAD) stations



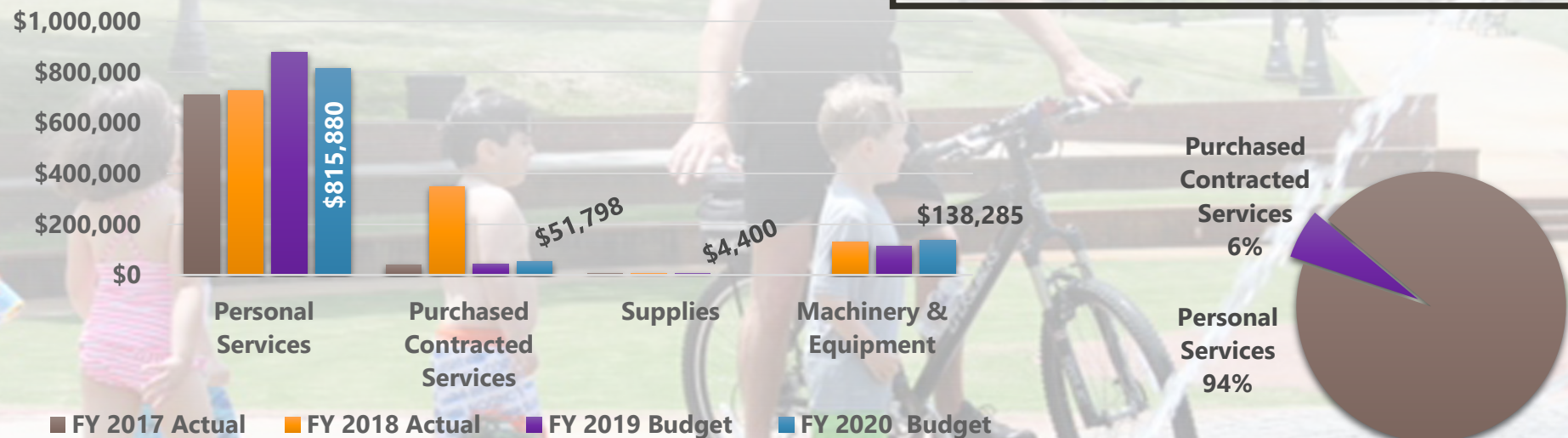
LEGEND

-  Full-time position
-  Part-time position


POLICE DISPATCH

AUTHORIZED POSITION		FY18		FY19		FY20	
		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
EXPENDITURES BY CATEGORY		FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
		ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PERSONAL SERVICES		\$ 710,191	\$ 728,456	\$ 878,315	\$ 815,880	\$ (62,435)*	-7%
PURCHASED CONTRACTED SERVICES		40,590	350,040	44,838	51,798	6,960	16%
SUPPLIES		7,394	5,322	6,410	4,400	(2,010)	-31%
MACHINERY & EQUIPMENT		-	130,221	115,316	138,285	22,969**	20%
TOTAL:		\$ 758,175	\$ 1,214,039	\$ 1,044,879	\$ 1,010,363	\$ (34,516)	-3%

*20% of supervising Captain's personal service expenditure is no longer allocated to Dispatch
 **Reflects budget increase for Radio/Phone recorder replacement for 911





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

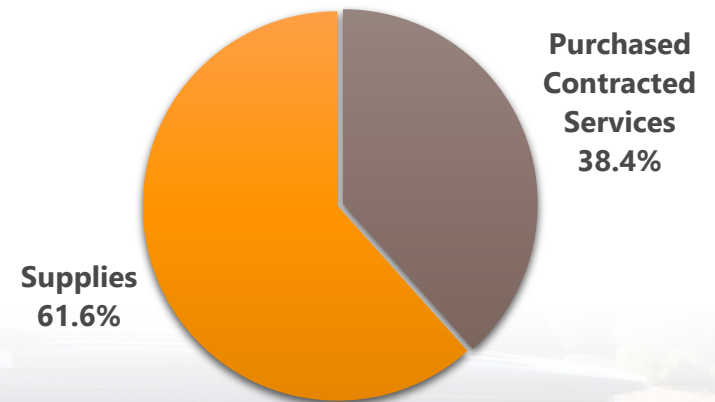
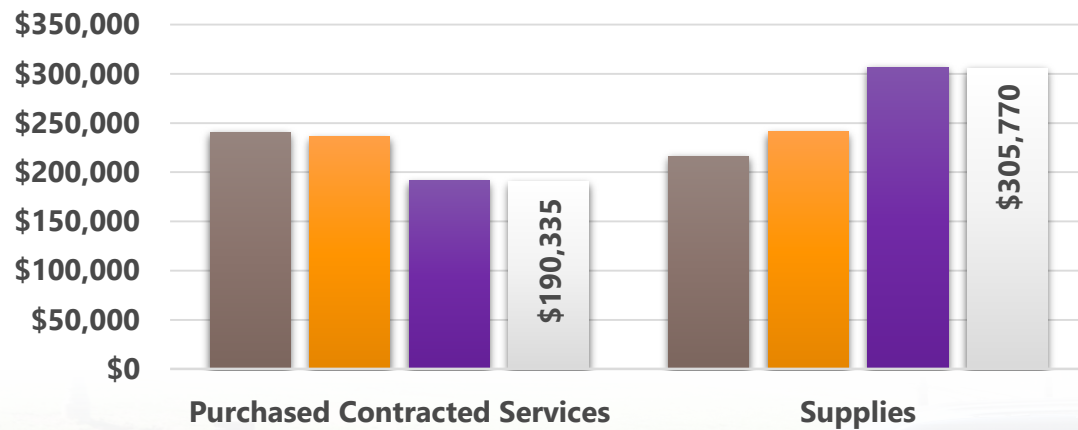
The City of Duluth Police Fleet Maintenance Unit is responsible for the purchase and additional equipment installation for all new police vehicles, along with overseeing the vehicle preventive maintenance program to ensure vehicles are inspected, maintained, and repaired on a regular basis. This unit 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 ensure 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 19-20 | Work to reduce overall repair cost due to accidents through Emergency Vehicle Operations Course (EVOC) training for officers |
| FY 19-20 | Continue implement vehicle replacement schedule for police vehicles based on voter approved 6 year Special Purpose Local Option Sales Tax |

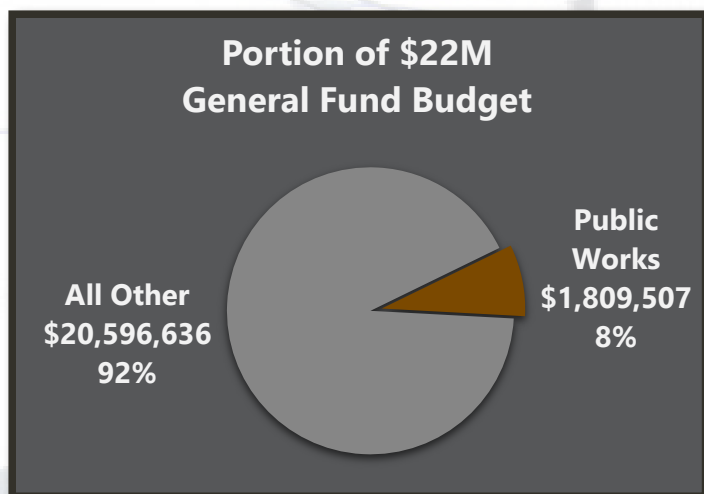

POLICE FLEET MAINTENANCE

	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
EXPENDITURES BY CATEGORY	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
PURCHASED CONTRACTED SERVICES	\$ 240,735	\$ 235,887	\$ 191,481	\$ 190,335	\$ (1,146)	-0.6%
SUPPLIES	216,374	241,548	306,738	305,770	(968)	-0.3%
TOTAL:	\$ 457,109	\$ 477,435	\$ 498,219	\$ 496,105	\$ (2,114)	-0.4%

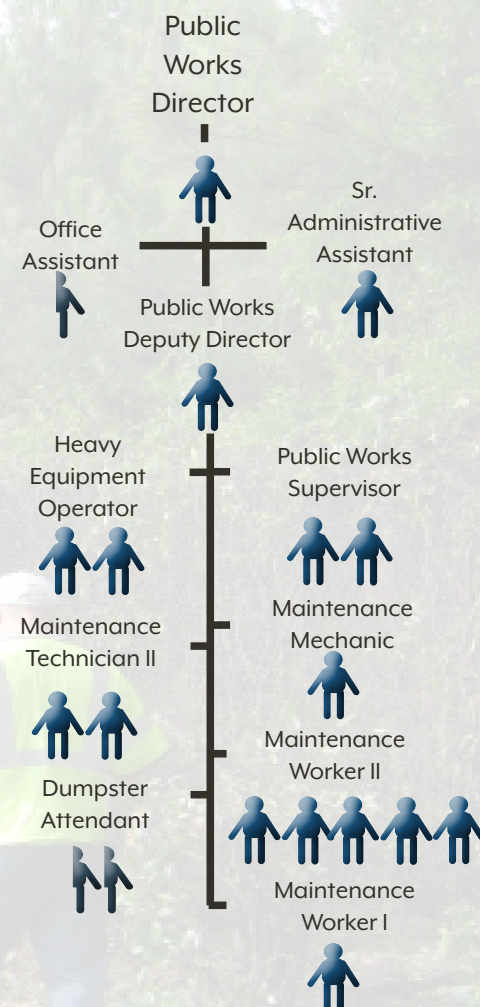


■ FY 2017 Actual ■ FY 2018 Actual ■ FY 2019 Budget ■ FY 2020 Budget





Functions	Includes the operations of Public Works Administration, Community Enhancement, and Citywide Building/Property Maintenance
Positions	16 full time and 3 part time
Current FY 2019 Budget	\$1,718,466
Adopted FY 2020 Budget	\$1,809,507
Change from PY Budget	\$91,041
Notable FY 2020 Budget Items	<ul style="list-style-type: none"> • Includes \$20,000 for Sidewalk Assessment Plan - ADA Survey. • Added \$64,746 for dumpster pulls at Public Works based on new contract with garbage hauler. • Added \$12,400 for tree care programs for tree throughout the City. • \$30,000 for the purchase of a new crew cab truck for crew supervisor.



LEGEND



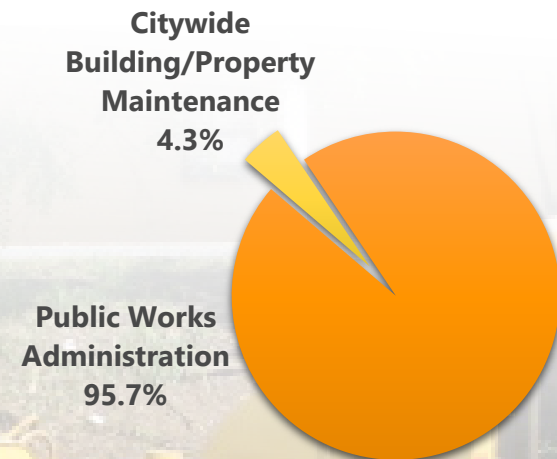
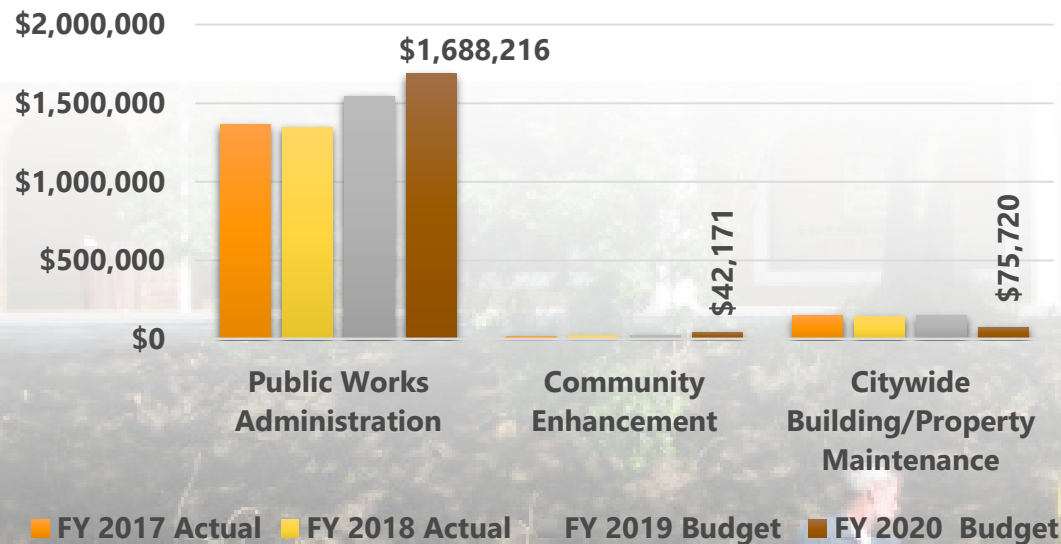
Full-time position



Part-time position

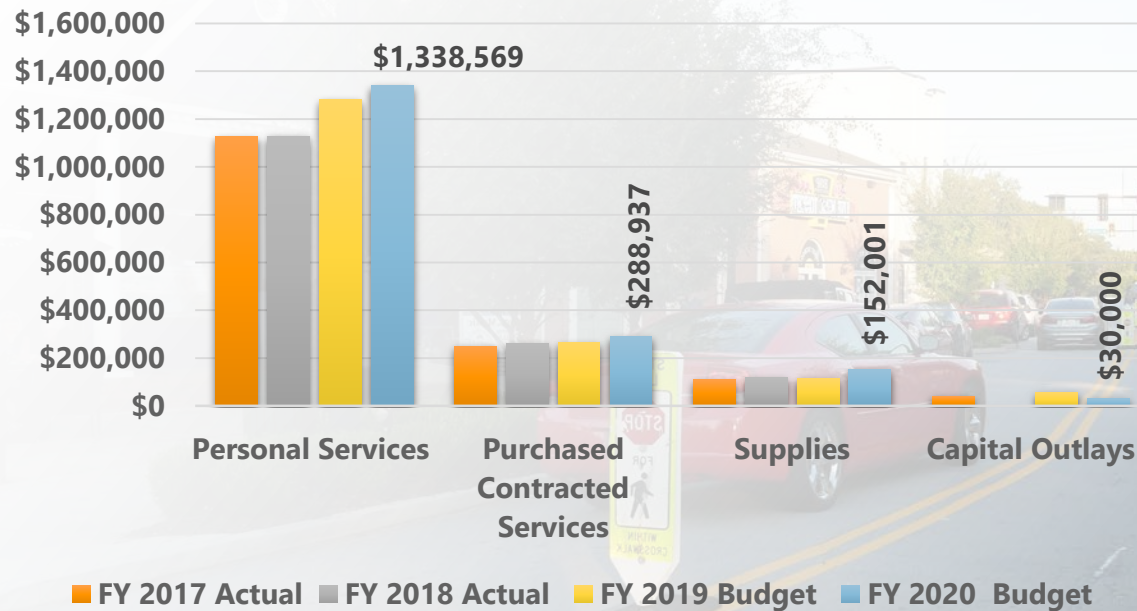


		FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT	%
EXPENDITURES BY FUNCTION		ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE	CHANGE
PUBLIC WORKS ADMINISTRATION	\$	1,361,796	\$	1,347,882	\$	1,542,905	\$	1,688,216	\$	145,311	9%
COMMUNITY ENHANCEMENT		16,787		19,370		23,550		42,171		18,621	79%
CITYWIDE BUILDING/PROPERTY MAINTENANCE		149,653		143,599		148,976		75,720		(73,256)	-49%
RECYCLABLES COLLECTION		-		-		3,035		3,400		365	12%
TOTAL:	\$	1,528,236	\$	1,510,851	\$	1,718,466	\$	1,809,507	\$	91,041	5%





		FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT	%
EXPENDITURES BY CATEGORY		ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE	CHANGE
PERSONAL SERVICES	\$	1,126,744	\$	1,128,673	\$	1,280,154	\$	1,338,569	\$	58,415	5%
PURCHASED CONTRACTED SERVICES		250,927		262,025		265,987		288,937		22,950	9%
SUPPLIES		110,565		120,153		115,280		152,001		36,721	32%
CAPITAL OUTLAYS		40,000		-		57,045		30,000		(27,045)	-47%
TOTAL:	\$	1,528,236	\$	1,510,851	\$	1,718,466	\$	1,809,507	\$	91,041	5%





Mission

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

Department Description

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

Objectives

-
- A background image showing two workers in high-visibility yellow safety vests and hard hats working on a road. They appear to be using tools to work on the pavement or a curb. The image is slightly faded to allow the text to be read clearly.
- Ongoing Direct, supervise and coordinate the operations of the Public Works Department to ensure that responsibilities and projects are performed in the most efficient, practical and cost effective manner
 - Ongoing Continue to monitor and address service requests and work orders in a timely manner to provide good customer service
 - Ongoing Continue and improve maintenance of City right-of-ways, and highway medians
 - Ongoing Implement Pavement Management Plan to invest in paving of roadways to improve their overall condition and provide for safer vehicle travel
 - Ongoing Maintain the streetlights in good working condition to enhance the beauty of the City and to provide a safe environment for vehicles and pedestrians alike
 - Ongoing Provide functional and informative signage and traffic markings on all roads in accordance with state and federal laws
 - Ongoing Monitor and direct the inmate labor force from Gwinnett County Department of Corrections to augment City employees in ground maintenance, etc.
 - Ongoing Manage service contracts and annual inspections for all City owned building for HVAC, elevator, back flow inspections, fire system inspections, etc.



-
- The background of the page is a faded photograph of a city street. A white utility truck with a crane arm is visible on the right side. In the background, there are trees and a multi-story brick building.
- FY 19-20 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 19-20 Establish program and budget for tree trimming through the City and a tree care program for tree in the immediate downtown to improve appearance and safety
- FY 19-20 Based on new contract with our waste hauler, track the number of roll-off dumpster hauls by the contractor and establish a budget for the City cost of dumpster hauls



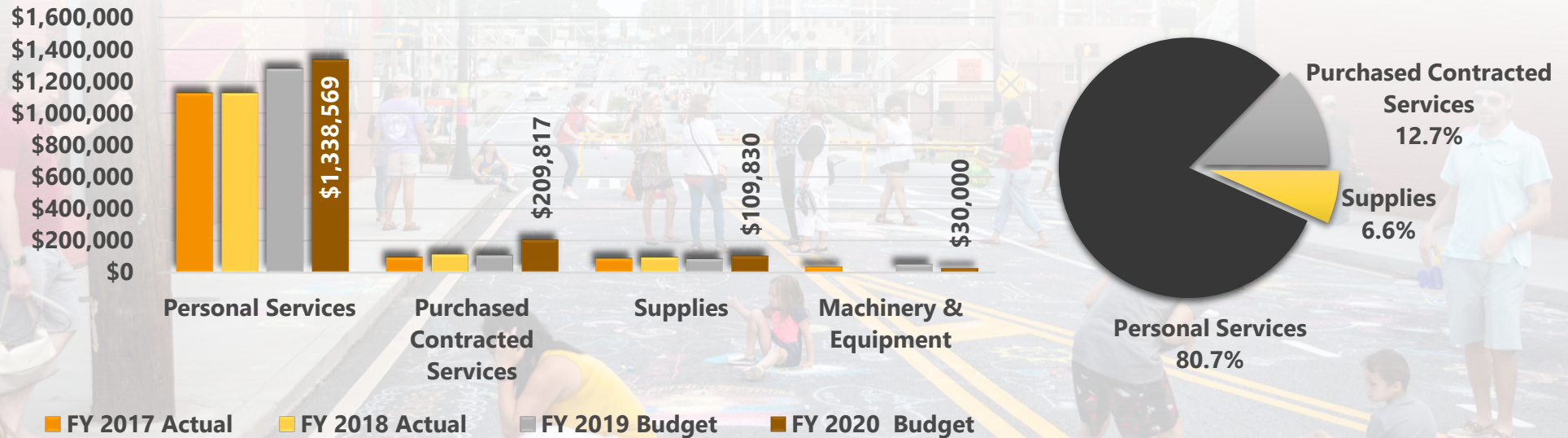
PUBLIC WORKS	FY18		FY19		FY20	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
PUBLIC WORKS DIRECTOR	1		1		1	
PUBLIC WORKS DEPUTY DIRECTOR	1		1		1	
PUBLIC WORKS SUPERVISOR	2		2		2	
SENIOR ADMINISTRATIVE ASSISTANT	1		1		1	
HEAVY EQUIPMENT OPERATOR	1		2		2	
MAINTENANCE MECHANIC	1		1		1	
MAINTENANCE WORKER II	5		5		5	
MAINTENANCE WORKER I	2		1		1	
MAINTENANCE TECHNICIAN I	1					
MAINTENANCE TECHNICIAN II	1		2		2	
OFFICE ASSISTANT		1		1		1
DUMPSTER ATTENDANT		2		2		2
TOTAL PUBLIC WORKS:	16	3	16	3	16	3


**PUBLIC WORKS
ADMINISTRATION**

		FY 2017		FY 2018		FY 2019		FY 2020		AMOUNT	%
EXPENDITURES BY CATEGORY		ACTUAL		ACTUAL		BUDGET		BUDGET		CHANGE	CHANGE
PERSONAL SERVICES	\$	1,126,744	\$	1,128,673	\$	1,280,154	\$	1,338,569	\$	58,415	5%
PURCHASED CONTRACTED SERVICES		101,274		118,426		113,976		209,817		95,841 *	84%
SUPPLIES		93,778		100,783		91,730		109,830		18,100	20%
MACHINERY & EQUIPMENT		40,000		-		57,045		30,000 **		(27,045)	-47%
TOTAL	\$	1,361,796	\$	1,347,882	\$	1,542,905	\$	1,688,216	\$	145,311	9%

*Includes budget increase for Sidewalk Assessment Plan with ADA Survey \$20,000, Dumpster pulls at Public Works \$64,746, and Tree care programs \$12,400

**Reflects a new truck purchase in FY 2020



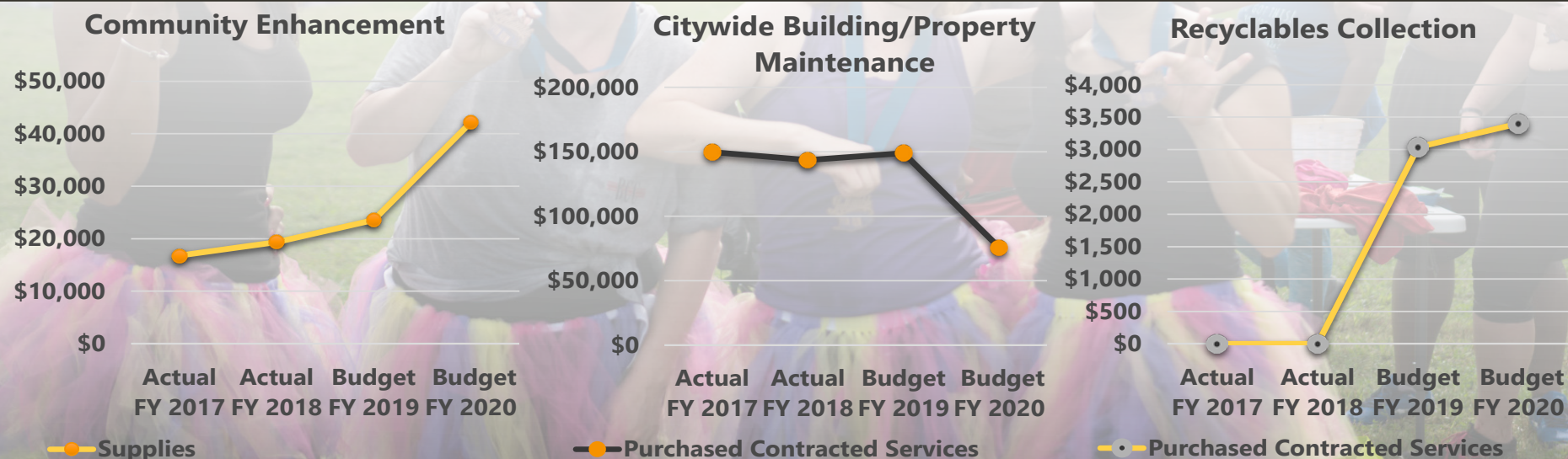


	FY 2017	FY 2018	FY 2019	FY 2020	AMOUNT	%
	ACTUAL	ACTUAL	BUDGET	BUDGET	CHANGE	CHANGE
COMMUNITY ENHANCEMENT						
SUPPLIES	\$ 16,787	\$ 19,370	\$ 23,550	\$ 42,171	\$ 18,621*	79%
TOTAL:	\$ 16,787	\$ 19,370	\$ 23,550	\$ 42,171	\$ 18,621	79%
CITYWIDE BUILDING/PROPERTY MAINTENANCE						
PURCHASED CONTRACTED SERVICES	\$ 149,653	\$ 143,599	\$ 148,976	\$ 75,720	\$ (73,256)**	-49%
TOTAL:	\$ 149,653	\$ 143,599	\$ 148,976	\$ 75,720	\$ (73,256)	-49%
RECYCLABLES COLLECTION***						
PURCHASED CONTRACTED SERVICES	\$ -	\$ -	\$ 3,035	\$ 3,400	\$ 365	12%
TOTAL:	\$ -	\$ -	\$ 3,035	\$ 3,400	\$ 365	12%

*Budget increase for holiday decoration repair/replacement

**Building maintenance/repair/emergency expenditure for all city owned buildings is distributed to each corresponding dept

***Glass items are no longer accepted for weekly recycling at the curbside. City accepts recyclable glass items at Public Works for city residents and this expenditure is for recycling container rentals and hauls.





Ten Year Financial Forecast


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

Revenue Assumptions

The City's General Fund revenues come from a variety of sources, but over 90% of the revenue comes from 15 major sources. For this reason, an in-depth analysis was performed on each of the major revenue sources and the other 10% were forecasted by using the Consumer Price Index projected by 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

Variance between 10 Year Budget Forecasts vs. Actuals

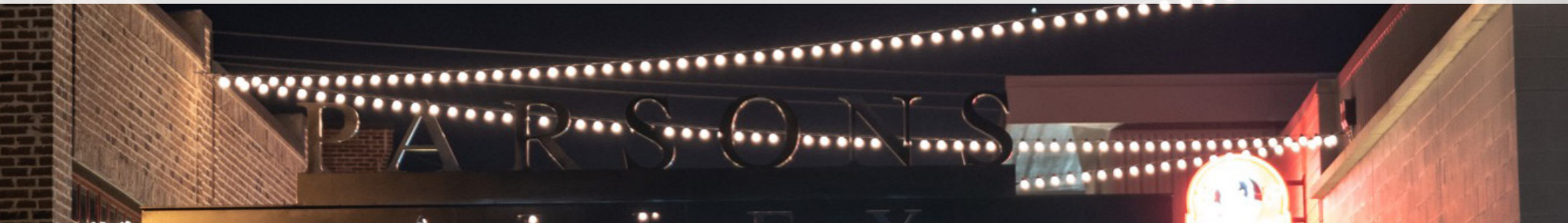
	REVENUES				EXPENDITURES		
FY 2015 - 10 YEAR BUDGET FORECAST	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	
FY 2016	18,186,016	18,144,284	-0%	18,803,360	19,514,346	4%	
FY 2017	18,763,199	18,928,529	1%	19,325,045	19,483,768	1%	
FY 2018	19,243,374	20,824,135	8%	19,991,558	19,511,443	-2%	
FY 2019 BUDGET	19,690,895	21,168,241	8%	20,523,540	21,510,873	5%	
	REVENUES				EXPENDITURES		
FY 2016 - 10 YEAR BUDGET FORECAST	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	
FY 2017	18,675,266	18,928,529	1%	19,449,893	19,483,768	0%	
FY 2018	19,262,941	20,824,135	8%	20,076,455	19,511,443	-3%	
FY 2019 BUDGET	19,423,541	21,168,241	9%	21,115,772	21,510,873	2%	
	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%	19,584,585	19,511,443	-0%	
FY 2019 BUDGET	19,980,416	21,168,241	6%	20,245,218	21,510,873	6%	
	REVENUES				EXPENDITURES		
FY 2018 - 10 YEAR BUDGET FORECAST	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	
FY 2019 BUDGET	20,730,639	21,168,241	2%	19,828,019	21,510,873	8%	



recreational camps fees. Property tax projections were based on a 3.2% historical reassessment growth from 2008 to 2017, plus new construction project factors and the current millage rate. Occupational taxes were based on recent growth of 0.78% from 2015 to 2018, plus current applications and available retail and commercial space. Due to the large historical changes in commercial and residential building permit revenue, projections were largely based on planning applications, current activity and some historical growth. Court fines projection is based on current trends and projected population growth rate. A variety of factors including staff knowledge, local and regional economic conditions, historical data trends and the Consumer Price Index were factors used to forecast the other revenue sources. The overall Revenue is projected to grow at an average rate of 2.1% for the 10 year forecast period and this rate reflects discontinued payment from Gwinnett county starting FY 2020 due to expiration of SDS(Service Delivery Strategy) agreement with Gwinnett county. No additional annexation is assumed for all revenue projections.

Expenditure Assumptions

As with most private business and other governments, the largest expenditure for the City is employee salaries and benefits. These two categories account for over 64% of the total General Fund expenditures. Forecasting of these expenditures is based on three main components, including forecast future staffing needs, future wages increases based on annual performance reviews and future increases in health insurance and other related benefits. Future staffing needs were projected based on population projections and maintaining current staffing ratios as the population increases. The population is projected to grow from 30,827 in fiscal year 2019 to 32,430 in fiscal year 2028. Wages increases were based on current and past trends with a projected average increase of 3% during the forecast period. Insurance and retirement benefits were reviewed on an individual bases. Based on the analysis and recent changes in health insurance, it was determined that medical insurance increase by an average of 10% and other insurance benefits increase by an average of 2%. Retirement benefits are projected to continue at current funding levels over the forecast period. Other operating costs have been inflated by 2.6% in fiscal year 2020 and 2021, 2.5% in fiscal year 2022 and 2023, 2.4% in Fiscal year 2024, and 2.3% for the remaining four years. Although staffing changes have been built into the forecast, they are not automatic additions, but will continue to be monitored and evaluated annually. The overall Expenditure is expected to increase at an average rate of 3.4% for the 10 year forecast period.





GENERAL FUND 10 YEAR FINANCIAL FORECAST

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
REVENUES										
PROPERTY TAXES	\$8,724,434	\$9,088,811	\$9,277,896	\$9,532,773	\$10,085,096	\$10,469,686	\$10,914,649	\$11,282,733	\$11,469,143	\$11,600,351
COURT FINES	2,268,457	2,125,893	2,142,645	2,157,482	2,170,610	2,182,218	2,192,473	2,201,528	2,209,518	2,216,565
FRANCHISE TAX	2,093,763	2,108,389	2,115,753	2,126,825	2,131,778	2,139,628	2,147,642	2,154,630	2,162,300	2,169,910
INSURANCE PREMIUM TAX	1,906,841	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
INTERGOVERNMENTAL REVENUE	930,806	969,333	986,493	1,003,997	1,023,520	1,043,990	1,064,870	1,086,168	1,107,891	1,130,049
OCCUPATIONAL TAX	1,097,634	1,105,312	1,110,064	1,116,328	1,125,035	1,132,747	1,140,511	1,148,329	1,156,200	1,164,126
MOTOR VEHICLE TAX	976,439	1,204,317	1,242,560	1,302,240	1,318,546	1,337,064	1,354,847	1,371,624	1,386,399	1,400,071
ALCOHOL BEVERAGE TAX	616,026	619,611	620,030	628,090	627,878	632,173	636,148	638,216	642,405	645,465
CAMPS	130,608	131,860	132,972	133,957	134,829	135,600	136,282	136,884	137,416	137,884
TRANSFER FROM POLICE TECH FUND	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
BUILDING PERMITS	496,886	558,500	980,450	1,147,000	688,636	625,439	365,958	274,060	274,060	274,060
OTHER REVENUE SOURCES	1,836,346	1,744,471	1,786,785	1,827,336	1,866,959	1,903,821	1,939,437	1,983,596	2,028,546	2,069,338
TOTAL REVENUES	\$21,168,241	\$21,781,096	\$22,640,043	\$23,331,897	\$23,631,788	\$24,155,928	\$24,532,890	\$24,996,534	\$25,363,936	\$25,662,226
EXPENDITURES										
SALARIES & WAGES	\$9,289,051	\$9,654,311	\$9,892,221	\$10,231,355	\$10,554,672	\$10,986,372	\$11,332,397	\$11,771,687	\$12,140,971	\$12,610,619
EMPLOYEE BENEFITS	3,572,736	3,913,019	4,156,044	4,476,928	4,771,435	5,152,645	5,501,681	5,889,065	6,301,955	6,759,409
PROF, TECH, MAINT SERVICES	794,401	912,773	890,964	911,527	932,431	953,550	974,635	995,437	1,017,060	1,039,295
REPAIRS & MAINTENANCE	601,355	620,633	624,409	639,776	598,612	665,247	672,208	610,125	639,668	655,216
EQUIPMENT RENTAL/LEASES	500,554	513,568	526,921	540,094	553,596	566,883	579,921	593,259	606,904	620,863
PROPERTY LIABILITY INSURANCE	374,578	398,520	424,030	451,214	480,179	511,042	543,929	578,972	616,312	656,100
PURCHASED SERVICES	796,163	816,864	838,102	859,055	880,531	901,664	922,402	943,617	965,320	987,523
SUPPLIES	229,403	225,371	226,946	233,715	238,328	244,838	247,349	256,107	258,877	267,900
UTILITIES & FUEL	1,009,421	1,035,665	1,062,593	1,089,158	1,116,387	1,143,180	1,169,473	1,196,371	1,223,887	1,252,037
COMPUTERS/EQUIP/VEHICLES	524,337	607,437	359,312	371,493	375,568	405,089	393,427	402,475	411,732	442,181
ADVERTISING/PROMOTIONS	449,947	445,216	452,333	459,578	469,165	478,463	489,230	498,188	508,723	519,310
OTHER EXPENDITURES	642,304	250,817	640,777	573,213	587,543	601,644	615,482	629,638	644,120	658,934
OPERATING TRANSFERS OUT	2,726,623	2,329,574	2,311,392	1,645,200	1,657,438	1,660,911	647,424	651,149	660,722	668,991
TOTAL EXPENDITURES	\$21,510,873	\$21,723,769	\$22,406,044	\$22,482,307	\$23,215,883	\$24,271,527	\$24,089,558	\$25,016,090	\$25,996,252	\$27,138,379
CHANGE IN FUND BALANCE	\$(342,632)	\$57,327	\$233,998	\$849,590	\$415,905	\$(115,599)	\$443,332	\$(19,557)	\$(632,316)	\$(1,476,153)
BEGINNING FUND BALANCE	11,791,698	11,449,066	11,506,393	11,740,392	12,589,982	13,005,887	12,890,287	13,333,619	13,314,062	12,681,746
ENDING FUND BALANCE	\$11,449,066	\$11,506,393	\$11,740,392	\$12,589,982	\$13,005,887	\$12,890,287	\$13,333,619	\$13,314,062	\$12,681,746	\$11,205,593



POPULATION TO EMPLOYEE RATIO

Population	Range:	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		30,827	31,104	31,349	31,566	31,758	31,928	32,078	32,210	32,327	32,430
Employees											
Departments:											
City Managers Office		2	2	2	2	2	2	2	2	2	2
Employee per 1,000 population	.05 to .10	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06
City Clerk		18.5	19	19	19	19.5	19.5	19.5	19.5	19.5	20
Employee per 1,000 population	.55 to .65	0.60	0.61	0.61	0.60	0.61	0.61	0.61	0.61	0.60	0.62
Municipal Court		9	9	9	9	9	9.5	9.5	9.5	9.5	9.5
Employee per 1,000 population	.29 to .35	0.29	0.29	0.29	0.29	0.28	0.30	0.30	0.29	0.29	0.29
Police-total		82.5	83.5	84	85	85	86	86	87	87	87.5
Employee per 1,000 population	2.55 to 2.95	2.68	2.68	2.68	2.69	2.68	2.69	2.68	2.70	2.69	2.70
Public Works		17.5	17.5	18	18	18	18	18.5	18.5	18.5	18.5
Employee per 1,000 population	.53 to .63	0.57	0.56	0.57	0.57	0.57	0.56	0.58	0.57	0.57	0.57
Cultural Recreation		16	15.5	16.5	16.5	16.5	16.5	16.5	16.5	17	17
Employee per 1,000 population	.50 to .70	0.52	0.50	0.53	0.52	0.52	0.52	0.51	0.51	0.53	0.52
Community Development		15.5	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	0.50	0.53	0.53	0.52	0.52	0.52	0.51	0.51	0.51	0.51
Total Employees		161	163	165	166	166.5	168	168.5	169.5	170	171
Employee per 1,000 population		5.22	5.24	5.26	5.26	5.24	5.26	5.25	5.26	5.26	5.27
Population change per year		311	276	245	217	192	170	150	132	117	103
Employee change per year		1	2	2	1	0.5	1.5	0.5	1	0.5	1



OPERATING IMPACTS BY CAPITAL PROJECTS

PROJECT	FUND	OPERATING IMPACTS
Transportation and Infrastructure Improvements (ST-32)	320025	No additional operating costs are associated with this project. With the focus on street preservation, potential savings could occur due to longer lives of the City's streets.
SR 120 Realignment (CD-46)	320013	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.
Hospital Connector Road/George Rogers Avenue (CD-47)	390003	Normal City maintenance of street, sidewalk, and curb & gutter will be required. Additional maintenance/operating cost for landscaping and street lights.
Davenport Road Improvements (CD-55)	390003	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.
Buford Highway Medians (CD-60)	340002	Landscaping installed within the Buford Highway medians will require ongoing maintenance costs.
The Block (CD-64)	320030	Additional operating costs can be expected for the upkeep of the hardscape and landscape. Plus parking lot lighting cost.
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. Intersection Improv (CD-72)	320037	Electric cost for the operation of the traffic lights

Continued on next page



OPERATING IMPACTS BY CAPITAL PROJECTS

PROJECT	FUND	OPERATING IMPACTS
Pine Needle Drive Improvements (CD-73)	320038	Normal operating cost for street maintenance already included in the current budget.
Bunten Road Sidewalks (CD-74)	320039	Normal maintenance already included in the operating budget.
Willbrooke Trail (CD-75)	320040	Landscape maintenance and lighting cost will need to be added to the operating budget.
Rogers Bridge Park (PK-33)	320026	Additional utilities and maintenance cost 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.
City Hall Building (CA-05)	320011	Normal quarterly maintenance of a HVAC unit, already included in the operating budget.
Downtown Parking (CA-24)	320019	A minimal increase in maintenance costs can be expected.
Downtown Parking Facility (CA-25)	320035	The City will be responsible for landscaping maintenance of the area, along with maintenance of its share of the parking deck and insurance.



OPERATING IMPACTS BY CAPITAL PROJECTS

Five - Year Planning

Transportation	Fund	FY20	FY21	FY22	FY23	FY24	Total
Transportation and Infrastructure Improvements (ST-32)	320025	\$-	\$-	\$-	\$-	\$-	\$-
SR 120 Realignment (CD-46)	320013	1,150	1,150	1,150	1,150	1,150	\$5,750
Hospital Connector Road/George Rogers Avenue (CD-47)	390003	-	1,300	2,800	3,150	7,000	\$14,250
Davenport Road improvements (CD-55)	390003	-	-	-	-	550	\$550
Buford Highway Medians (CD-60)	340002	4,900	4,900	5,100	5,100	5,400	\$25,400
The Block (CD-64)	320030	12,000	12,000	12,500	12,500	12,750	\$61,750
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	850	850	850	1,450	\$4,600
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	-	-	-	-	-	-
Bunten Road Sidewalks (CD-74)	320039	-	-	-	-	850	\$850
Willbrooke Trail (CD-75)	320040	2,800	3,300	3,300	3,300	3,300	\$16,000
Transportation Total		\$36,600	\$42,800	\$48,000	\$53,350	\$63,250	\$244,000

Continued on next page


OPERATING IMPACTS BY CAPITAL PROJECTS
Five - Year Planning

Recreation Facilities	Fund	FY20	FY21	FY22	FY23	FY24	Total
Scott Hudgens Park (PK-27)	320012	\$600	\$600	\$600	\$3,100	\$3,100	\$8,000
Rogers Bridge Park (PK-33)	320026	5,000	5,000	5,000	5,000	14,500	\$34,500
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
Recreation Total		17,100	18,600	11,900	24,400	31,100	\$103,100
Public Safety		FY20	FY21	FY22	FY23	FY24	Total
SPLOST Vehicles (PD-20)	320027	18,000	18,500	19,500	20,500	21,500	\$98,000
Police Capital Projects (PD-21)	320029	-	50,000	90,000	130,000	150,000	\$420,000
Public Safety Total		18,000	68,500	109,500	150,500	171,500	\$518,000
Sewer		FY20	FY21	FY22	FY23	FY24	Total
Water/Sewer Improvements on Buford Highway (CD-62)	320022	-	-	-	-	-	\$-
Administrative Facilities		FY20	FY21	FY22	FY23	FY24	Total
City Hall Building (CA-05)	320011	-	-	-	-	-	\$-
Parking Facilities		FY20	FY21	FY22	FY23	FY24	Total
Downtown Parking (CA-24)	320019	550	550	550	600	600	\$2,850
Downtown Parking Facility (CA-25)	320035	1,750	10,500	10,500	10,500	10,500	\$43,750
		2,300	11,050	11,050	11,100	11,100	\$46,600
Total Projected Operating Impacts of Capital Projects		\$74,000	\$140,950	\$180,450	\$239,350	\$276,950	\$911,700

III. OTHER FUNDS

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





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

ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
FUND 208 - SIDEWALK FUND					
EXPENSE					
DEPARTMENT 4224 - SIDEWALKS & CROSSWALKS					
208-4224-541400	Infrastructure	\$-	\$-	\$8,000	\$8,000
Department 4224 - Sidewalks & Crosswalks Totals		-	-	8,000	8,000
EXPENSE TOTALS		-	-	8,000	8,000
REVENUE TOTALS					
EXPENSE TOTALS		-	-	8,000	8,000
FUND 208 - SIDEWALK FUND TOTALS		\$-	\$-	\$(8,000)	\$(8,000)





ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
FUND 209 - PUBLIC ART					
REVENUE					
209-371005	Donations	\$112,405	\$25,617	\$20,000	\$5,000
REVENUE TOTALS		112,405	25,617	20,000	5,000
EXPENSE					
Department 6170 - Spectator Recreation					
209-6170-521300	Technical Services	19,461	665	2,000	1,000
209-6170-522210	General Repairs	-	-	2,745	2,500
209-6170-522320	Equipment Rental	605	-	500	250
209-6170-523301	Advertising/Promotions	340	-	3,000	1,000
209-6170-531104	Supplies	60	-	500	1,000
209-6170-541200	Site Improvements	22,000	6,761	35,755	15,000
Department 6170 - Spectator Recreation Totals		42,465	7,426	44,500	20,750
EXPENSE TOTALS		42,465	7,426	44,500	20,750
REVENUE TOTALS		112,405	25,617	20,000	5,000
EXPENSE TOTALS		42,465	7,426	44,500	20,750
FUND 209 - PUBLIC ART TOTALS					
		\$69,940	\$18,191	\$(24,500)	\$(15,750)



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
FUND 210 - POLICE FEDERAL DRUG FUND					
EXPENSE					
Department 3210 - Police Administration					
210-3210-531603	Police Equipment	\$-	\$-	\$727	\$727
Department 3210 - Police Administration Totals		-	-	727	727
EXPENSE TOTALS		-	-	727	727
REVENUE TOTALS		-	-	-	-
EXPENSE TOTALS		-	-	727	727
FUND 210 - POLICE FEDERAL DRUG FUND TOTALS		\$-	\$-	\$(727)	\$(727)
FUND 211 - POLICE STATE DRUG FUND					
REVENUE					
211-351360	Sale of Confiscated Property	\$150	\$831	\$12,000	\$15,000
211-361000	Interest Income - Checking	-	-	-	-
REVENUE TOTALS		150	831	12,000	15,000
EXPENSE					
Department 3210 - Police Administration					
211-3210-531603	Police Equipment	36,510	22,336	34,160	47,050
211-3210-571000	Intergovernmental Expenditures	-	955	2,000	4,300
211-3210-611000	Transfer to Fund 100	4,643	2,405	5,063	7,265
Department 3210 - Police Administration Totals		41,153	25,695	41,223	58,615
EXPENSE TOTALS		41,153	25,695	41,223	58,615
REVENUE TOTALS		150	831	12,000	15,000
EXPENSE TOTALS		41,153	25,695	41,223	58,615
FUND 211 - POLICE STATE DRUG FUND TOTALS		\$(41,003)	\$(24,864)	\$(29,223)	\$(43,615)



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
FUND 280 - RENTAL MOTOR VEHICLE TAX FUND					
REVENUE					
280-314400	Excise Tax Rental Motor Veh	\$53,909	\$49,593	\$48,060	\$51,720
	REVENUE TOTALS	53,909	49,593	48,060	51,720
EXPENSE					
Department 9000 - Other Financing Uses					
280-9000-611042	Transfer to Fund 700 DDA	50,000	50,000	50,000	50,000
	Department 9000 - Other Financing Uses Totals	50,000	50,000	50,000	50,000
	EXPENSE TOTALS	50,000	50,000	50,000	50,000
	REVENUE TOTALS	53,909	49,593	48,060	51,720
	EXPENSE TOTALS	50,000	50,000	50,000	50,000
FUND 280 - RENTAL MOTOR VEHICLE TAX FUND TOTALS		\$3,909	\$(407)	\$(1,940)	\$1,720
FUND 281 - POLICE TECHNOLOGY FUND					
REVENUE					
281-391276	Transfer from Fund 745	\$78,573	\$93,497	\$110,000	\$126,000
	REVENUE TOTALS	78,573	93,497	110,000	126,000
EXPENSE					
Department 9000 - Other Financing Uses					
281-9000-611000	Transfer to Fund 100	85,000	90,000	100,000	130,000
	Department 9000 - Other Financing Uses Totals	85,000	90,000	100,000	130,000
	EXPENSE TOTALS	85,000	90,000	100,000	130,000
	REVENUE TOTALS	78,573	93,497	110,000	126,000
	EXPENSE TOTALS	85,000	90,000	100,000	130,000
FUND 281 - POLICE TECHNOLOGY FUND TOTALS		\$(6,427)	\$3,497	\$10,000	\$(4,000)



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
FUND 581 - COPS FUNDRAISER/DONATIONS					
REVENUE					
Contributions & Donations from Private Sources					
581-371005	Donations	\$4,700	\$7,653	\$5,000	\$2,500
Contributions & Donations from Private Sources Totals		4,700	7,653	5,000	2,500
Interfund Transfers					
581-391274	Transfer frm Fd 580 Mount Patrol	2,996	-	-	-
Interfund Transfers Totals		2,996	-	-	-
REVENUE TOTALS		7,696	7,653	5,000	2,500
EXPENSE					
Department 3210 - Police Administration					
Supplies					
581-3210-531104	Supplies	1,990	2,480	3,000	3,000
581-3210-531603	Police Equipment	-	-	46,508	49,900
Supplies Totals		1,990	2,480	49,508	52,900
Department 3210 - Police Administration Totals		1,990	2,480	49,508	52,900
Department 3225 - Youth Investigation & Control					
Supplies					
581-3225-531104	Supplies	3,071	1,001	3,000	3,000
Supplies Totals		3,071	1,001	3,000	3,000
Department 3225 - Youth Investigation & Control Totals		3,071	1,001	3,000	3,000
EXPENSE TOTALS		5,061	3,481	52,508	55,900
REVENUE TOTALS		7,696	7,653	5,000	2,500
EXPENSE TOTALS		5,061	3,481	52,508	55,900
FUND 581 - COPS FUNDRAISER/DONATIONS TOTALS		\$2,636	\$4,173	\$(47,508)	\$(53,400)



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.

ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
FUND 506 - STORMWATER UTILITY					
REVENUE					
Penalties & Interest on Delinquent taxes					
506-319100	Interest on Delinquent Taxes/Fees	\$3,213	\$3,097	\$2,200	\$1,900
506-319101		5,860	6,996	4,800	950
	Penalties & Interest on Delinquent taxes Totals	9,073	10,093	7,000	2,850
Utilities/Enterprise					
506-344261	Stormwater Utility Charges - 2011	-	-	1	-
506-344262	Stormwater Utility Charges - 2012	-	-	1	-
506-344263	Stormwater Utility Charges - 2013	56	-	10	-
506-344264	Stormwater Utility Charges - 2014	(46)	-	30	-
506-344265	Stormwater Utility Charges 2015	148	-	50	-
506-344266	Stormwater Utility Charges 2016	846,719	(21,423)	80	-
506-344267	Stormwater Utility Charges 2017	-	891,557	18,000	-
506-344268	Stormwater Utility Charges 2018	-	-	875,000	-
506-344269	Stormwater Utility Charges 2019	-	-	-	878,000
	Utilities/Enterprise Totals	846,877	870,134	893,172	878,000
Other					
506-389065	401A Employee Forfeitures	1,852	258	-	-
	Other Totals	1,852	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	\$857,802	\$886,471	\$900,172	\$880,850



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
EXPENSE					
Department 4320 - Stormwater Collection & Disposal					
Salaries & Wages					
506-4320-511000	Salaries & Wages	\$90,581	\$114,841	\$185,384	\$211,258
506-4320-511300	Overtime	1,332	1,047	3,826	4,159
	Salaries & Wages Totals	91,913	115,888	189,210	215,417
Employee Benefits					
506-4320-512100	Group Insurance	19,975	26,551	61,318	74,376
506-4320-512200	FICA Tax	6,905	8,582	14,475	16,479
506-4320-512400	Retirement Contrib/Pension	10,068	4,824	16,080	20,461
	Employee Benefits Totals	36,947	39,957	91,873	111,316
Purchased Professional & Technical Services					
506-4320-521200	Professional Services	135,925	228,549	234,056	227,820
506-4320-521300	Technical Services	55,898	10,927	27,214	72,650
	Purchased Professional & Technical Services Totals	191,823	239,476	261,270	300,470
Purchased Property Services					
506-4320-522202	Vehicle Repairs/Maintenance	1,284	-	1,000	1,000
506-4320-522209	Repairs & Maint - Drainage	128,600	650,791	773,500	456,000
506-4320-522321	Linen/Uniform Rental Service	918	178	1,125	1,125
	Purchased Property Services Totals	130,802	650,969	775,625	458,125
Other Purchased Services					
506-4320-523203	Cell Phones	1,008	960	960	960
506-4320-523700	Certification/ Educ/Training	1,892	2,515	5,000	5,000
	Other Purchased Services Totals	\$2,900	\$3,475	\$5,960	\$5,960



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Supplies					
506-4320-531100	Office Supplies	\$1,392	\$1,124	\$2,000	\$2,000
506-4320-531104	Supplies	8,348	9,379	10,000	10,000
506-4320-531270	Fuel & Oil	1,726	1,182	2,496	2,496
	Supplies Totals	11,466	11,684	14,496	14,496
Machinery & Equipment					
506-4320-542200	Vehicles	-	21	-	-
506-4320-542400	Computers	600	-	2,500	-
	Machinery & Equipment Totals	600	21	2,500	-
Self Funded Insurance					
506-4320-552513	Claims - Stormwater	3,593	-	5,000	5,000
	Self Funded Insurance Totals	3,593	-	5,000	5,000
Intergovernmental					
506-4320-571005	Contribution to Local Government	15,893	-	-	-
	Intergovernmental Totals	15,893	-	-	-
Bad Debts					
506-4320-574000	Bad Debts	-	-	7,240	7,240
	Bad Debts Totals	-	-	7,240	7,240
	Department 4320 - Stormwater Collection & Disposal Totals	485,937	1,061,470	1,353,174	1,118,024
	EXPENSE TOTALS	485,937	1,061,470	1,353,174	1,118,024
REVENUE TOTALS					
	REVENUE TOTALS	857,802	886,471	900,172	880,850
EXPENSE TOTALS					
	EXPENSE TOTALS	485,937	1,061,470	1,353,174	1,118,024
FUND 506 - STORMWATER UTILITY TOTALS		\$371,865	\$(174,999)	\$(453,002)	\$(237,174)



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.

ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
FUND 600 - WORKER'S COMPENSATION					
REVENUE					
Interest Revenue					
600-361001	Investment Income	\$3,945	\$4,270	\$3,900	\$5,160
	Interest Revenue Totals	3,945	4,270	3,900	5,160
Other					
600-389000	Miscellaneous Revenue	1,714	-	-	-
	Other Totals	1,714	-	-	-
Interfund Transfers					
600-391210	Transfer From Fund 100	250,000	250,000	250,000	250,000
	Interfund Transfers Totals	250,000	250,000	250,000	250,000
	REVENUE TOTALS	255,659	254,270	253,900	255,160
EXPENSE					
Department 1555 - Risk Management					
Other Purchased Services					
600-1555-523102	Insurance Workers Comp	43,106	44,816	45,500	49,500
	Other Purchased Services Totals	\$43,106	\$44,816	\$45,500	\$49,500



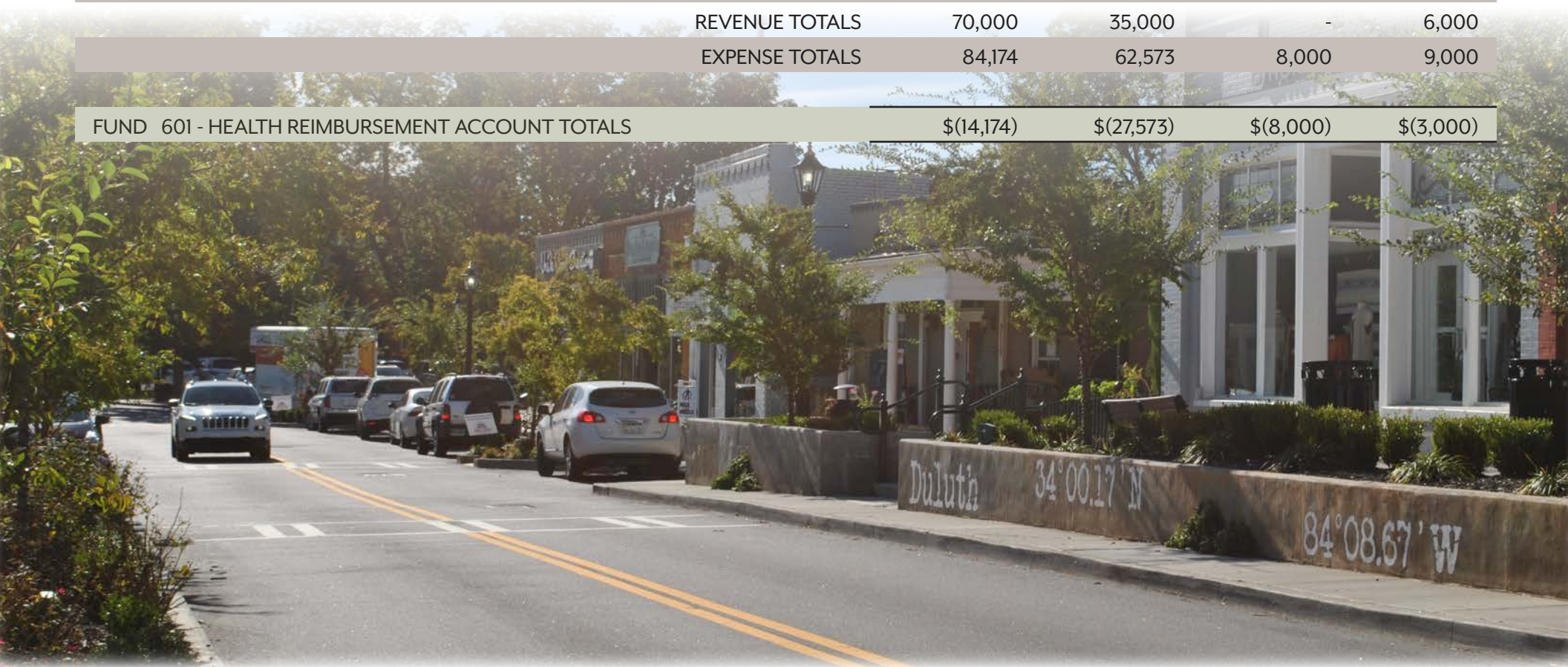
ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Self Funded Insurance					
600-1555-552100	Annual Assessments	\$10,798	\$22,198	\$11,713	\$6,600
600-1555-552200	Claims	(302,062)	(59,229)	9,000	9,000
600-1555-552500	Claims - City Manager	-	-	800	1,000
600-1555-552501	Claims - City Clerk	-	-	1,000	1,000
600-1555-552502	Claims - Business Office	-	-	5,580	1,000
600-1555-552503	Claims - Marketing & Public Rel	15,235	-	1,680	2,000
600-1555-552504	Claims - Planning & Development	2,437	-	1,500	1,500
600-1555-552505	Claims - Parks & Recreation	5,218	6,454	13,940	15,000
600-1555-552506	Claims - Public Works	150,050	5,087	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	179	1,077	1,000	1,000
600-1555-552511	Claims - Court	-	-	2,000	2,000
600-1555-552512	Claims - Police Uniform	136,441	68,001	107,000	110,000
	Self Funded Insurance Totals	18,296	43,588	178,213	173,100
Department 1555	Risk Management Totals	61,402	88,404	223,713	222,600
	EXPENSE TOTALS	61,402	88,404	223,713	222,600
	REVENUE TOTALS	255,659	254,270	253,900	255,160
	EXPENSE TOTALS	61,402	88,404	223,713	222,600
FUND 600	WORKER'S COMPENSATION TOTALS	\$194,257	\$165,866	\$30,187	\$32,560



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
FUND 601 - HEALTH REIMBURSEMENT ACCOUNT					
REVENUE					
Interfund Transfers					
601-391210	Transfer From Fund 100	\$70,000	\$35,000	\$-	\$6,000
	Interfund Transfers Totals	70,000	35,000	-	6,000
	REVENUE TOTALS	70,000	35,000	-	6,000
EXPENSE					
Department 1555 - Risk Management					
Employee Benefits					
601-1555-512901	Health & Wellness	1,689	754	7,682	9,000
	Employee Benefits Totals	1,689	754	7,682	9,000
Self Funded Insurance					
601-1555-552101	Administrative Fees	5,368	303	318	-
601-1555-552500	Claims - City Manager	1,024	-	-	-
601-1555-552501	Claims - City Clerk	5,430	659	-	-
601-1555-552502	Claims - Business Office	6,370	7,740	-	-
601-1555-552503	Claims - Marketing & Public Rel	-	2,925	-	-
601-1555-552504	Claims - Planning & Development	6,249	3,006	-	-
601-1555-552505	Claims - Parks & Recreation	4,651	6,022	-	-
601-1555-552506	Claims - Public Works	4,276	3,176	-	-
601-1555-552507	Claims - Police Administration	70	1,470	-	-
601-1555-552508	Claims - CID	3,756	3,861	-	-
601-1555-552509	Claims - Dispatch	7,657	6,723	-	-
601-1555-552510	Claims - Police Support Services	\$8,757	\$7,142	\$-	\$-



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
601-1555-552511	Claims - Court	\$6,812	\$3,575	\$-	\$-
601-1555-552512	Claims - Police Uniform	22,066	15,219	-	-
	Self Funded Insurance Totals	82,486	61,820	318	-
Department 1555 - Risk Management Totals		84,174	62,573	8,000	9,000
	EXPENSE TOTALS	84,174	62,573	8,000	9,000
	REVENUE TOTALS	70,000	35,000	-	6,000
	EXPENSE TOTALS	84,174	62,573	8,000	9,000
FUND 601 - HEALTH REIMBURSEMENT ACCOUNT TOTALS		\$(14,174)	\$(27,573)	\$(8,000)	\$(3,000)





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

ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
FUND 745 - MUNICIPAL COURT FUND					
REVENUE					
Fines & Forfeitures					
745-351170	Court Fines	\$2,152,557	\$2,533,221	\$4,006,575	\$3,800,024
745-351200	Bonds & Forfeitures	233,965	240,876	415,855	317,360
	Fines & Forfeitures Totals	2,386,522	2,774,096	4,422,430	4,117,384
	REVENUE TOTALS	2,386,522	2,774,096	4,422,430	4,117,384
EXPENSE					
Department 2000 - Municipal Court					
Other Purchased Services					
745-2000-523801	Software Licenses	20,098	24,041	43,810	36,000
	Other Purchased Services Totals	20,098	24,041	43,810	36,000
Payments to Other Agencies					
745-2000-572001	Peace Officers A & B	63,595	73,745	119,570	109,000
745-2000-572002	Peace Officer Training	107,035	127,838	203,120	190,000
745-2000-572003	Local Victim Assistance	59,500	65,092	101,790	94,000
745-2000-572004	Georgia Crime Victims	1,533	695	1,980	1,980
745-2000-572005	Brain & Spinal Injury	6,933	5,065	6,880	6,880
745-2000-572006	Crime Lab Fee	2,160	1,097	3,100	3,100
745-2000-572007	Jail Construction	119,651	130,290	213,330	190,000
745-2000-572008	County Drug Abuse	25,638	11,487	28,200	13,000
745-2000-572009	IDF	\$116,105	\$133,924	\$211,870	\$197,000



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
745-2000-572010	Drivers Education Fund	\$17,264	\$18,852	\$30,430	\$28,000
	Payments to Other Agencies Totals	519,413	568,085	920,270	832,960
	Payments to Others				
745-2000-573001	Cash Bond Refund	120,761	135,513	289,000	180,000
	Payments to Others Totals	120,761	135,513	289,000	180,000
	Operating Transfers Out				
745-2000-611000	Transfer to Fund 100	1,647,676	1,952,961	3,016,430	2,942,424
745-2000-611013	Transfer to 281 Police Tech Fund	78,573	93,497	152,920	126,000
	Operating Transfers Out Totals	1,726,249	2,046,458	3,169,350	3,068,424
	Department 2000 - Municipal Court Totals	2,386,522	2,774,096	4,422,430	4,117,384
	EXPENSE TOTALS	2,386,522	2,774,096	4,422,430	4,117,384
	REVENUE TOTALS	2,386,522	2,774,096	4,422,430	4,117,384
	EXPENSE TOTALS	2,386,522	2,774,096	4,422,430	4,117,384
FUND 745 - MUNICIPAL COURT FUND TOTALS		\$-	\$-	\$-	\$-





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

ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
FUND 700 - DOWNTOWN DEVELOPMENT AUTHORITY					
REVENUE					
Interest Revenue					
700-361000	Interest Income - Checking	\$1,869	\$2,941	\$2,808	\$2,484
700-361001	Investment Income	2,059	598	300	12
700-361003	Interest - Dreamland	26,581	59,661	35,995	33,687
700-361004	Interest - Fabric	-	111,190	216,448	208,304
Interest Revenue Totals		30,509	174,389	255,551	244,487
Contributions & Donations from Private Sources					
700-372000	Contribution from Local Government	3,298,037	217,341	-	-
Contributions & Donations from Private Sources Totals		3,298,037	217,341	-	-
Other					
700-389000	Miscellaneous Revenue	102,029	98,978	-	-
Other Totals		102,029	98,978	-	-
Interfund Transfers					
700-391210	Transfer From Fund 100	1,232,533	667,889	832,393	830,653
700-391278	Transfer from Fund 280	50,000	50,000	50,000	50,000
Interfund Transfers Totals		1,282,533	717,889	882,393	880,653
Proceeds of General Fixed Asset Disposals					
700-392200	Sale of Property/ Capital Assets	2,500	-	-	-
Proceeds of General Fixed Asset Disposals Totals		2,500	-	-	-
REVENUE TOTALS		\$4,715,608	\$1,208,597	\$1,137,944	\$1,125,140



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
EXPENSE					
Department 7550 - Downtown Development					
Purchased Professional & Technical Services					
700-7550-521200	Professional Services	\$39,050	\$28,703	\$10,000	\$-
	Purchased Professional & Technical Services Totals	39,050	28,703	10,000	-
Purchased Property Services					
700-7550-522310	Rental of Land & Buildings	-	10	-	-
	Purchased Property Services Totals	-	10	-	-
Other Purchased Services					
700-7550-523301	Advertising/Promotions	60,000	-	5,000	-
700-7550-523602	Bank/Credit Card Fees	1,340	973	1,805	150
700-7550-523700	Certification/ Educ/Training	510	-	510	-
700-7550-523850	Contract Labor	155,000	210,000	237,000	215,000
	Other Purchased Services Totals	216,850	210,973	244,315	215,150
Property					
700-7550-541200	Site Improvements	-	65,823	35,728	-
	Property Totals	-	65,823	35,728	-
Loss on Disposition of Fixed Assets					
700-7550-575000	Loss on Disposal - Fixed Assets	1,476,537	(32,659)	-	-
	Loss on Disposition of Fixed Assets Totals	1,476,537	(32,659)	-	-
Interest					
700-7550-582100	Bond Interest	564,071	548,923	493,320	502,994
	Interest Totals	\$564,071	\$548,923	\$493,320	\$502,994



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Operating Transfers Out					
700-7550-611028	Transfer to SPLOST 2009	\$500,000	\$-	\$-	\$-
Operating Transfers Out Totals		500,000	-	-	-
Department 7550 - Downtown Development Totals		2,796,508	821,773	783,363	718,144
Department 7553 - Downtown Facade Imp					
Property					
700-7553-541200	Site Improvements	5,075	1,624	10,000	10,000
Property Totals		5,075	1,624	10,000	10,000
Department 7553 - Downtown Facade Imp Totals		5,075	1,624	10,000	10,000
EXPENSE TOTALS		2,801,583	823,396	793,363	728,144
REVENUE TOTALS		4,715,608	1,208,597	1,137,944	1,125,140
EXPENSE TOTALS		2,801,583	823,396	793,363	728,144
FUND 700 - DOWNTOWN DEVELOPMENT AUTHORITY TOTALS		\$1,914,025	\$385,201	\$344,581	\$396,996





ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
FUND 770 - URBAN REDEVELOPMENT					
REVENUE					
Interfund Transfers					
770-391210	Transfer From Fund 100	\$1,024,179	\$1,024,873	\$1,029,884	\$1,029,122
	Interfund Transfers Totals	1,024,179	1,024,873	1,029,884	1,029,122
	REVENUE TOTALS	1,024,179	1,024,873	1,029,884	1,029,122
EXPENSE					
Interest					
770-582300	Interest Expense	202,028	179,202	157,387	133,014
	Interest Totals	202,028	179,202	157,387	133,014
	EXPENSE TOTALS	202,028	179,202	157,387	133,014
	REVENUE TOTALS	1,024,179	1,024,873	1,029,884	1,029,122
	EXPENSE TOTALS	202,028	179,202	157,387	133,014
FUND 770 - URBAN REDEVELOPMENT TOTALS		\$822,151	\$845,671	\$872,497	\$896,108



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

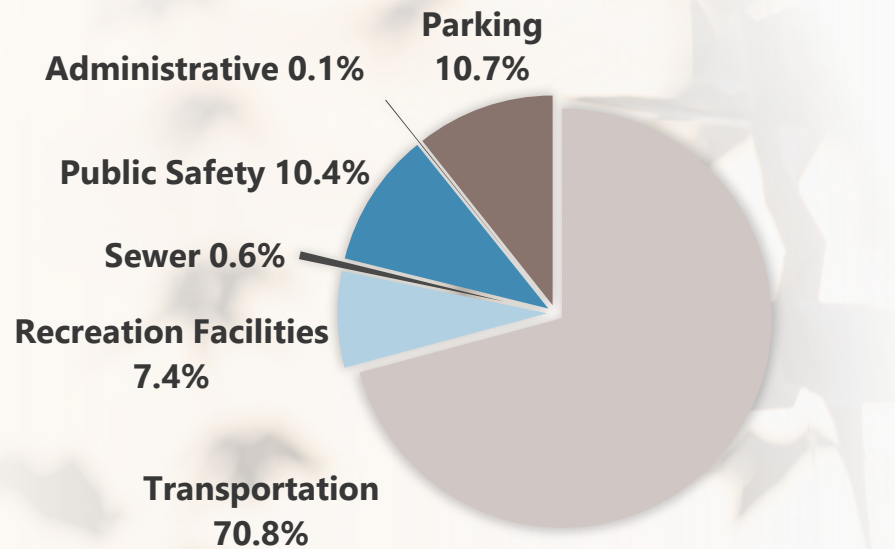
The capital improvement budget is the City's appropriation for capital spending and is legally adopted by the Mayor and Council. The budget authorizes specific projects and appropriates specific funding for those projects. The capital improvement budget provides legal authority to proceed with specific 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 2020 budget, Transportation capital projects account over \$47 million of the total \$66 million CIP budget.



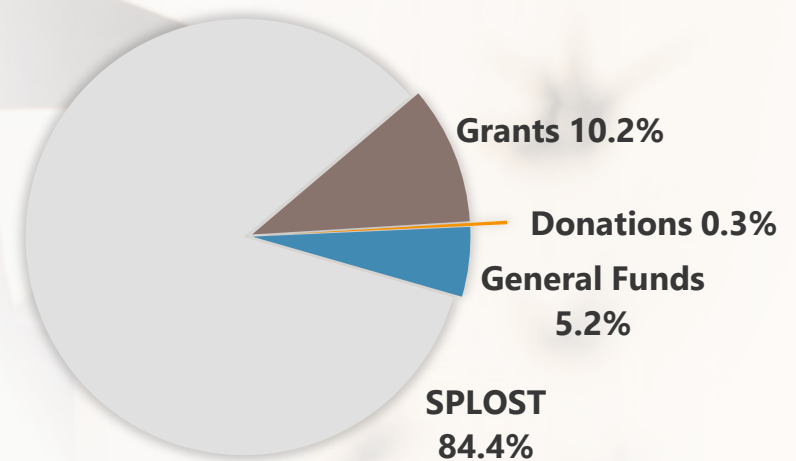


TRANSPORTATION	\$46,531,364
RECREATION FACILITIES	4,871,644
SEWER	\$397,170
PUBLIC SAFETY	\$6,838,664
ADMINISTRATIVE	46,820
PARKING	7,012,444
TOTAL	\$65,698,106

CIPS BY CATEGORY

CIPS BY FUNDING

SPLOST	\$55,418,926
GRANTS	6,721,473
DONATIONS	172,290
GENERAL FUNDS	3,385,417
TOTAL	\$65,698,106





5-Year Capital Improvements Program

The City's five-year capital improvement program is a planning tool that gives a snapshot into the next five years. It serves as a guide for future planning and will be updated and revised each year to reflect the changing needs and priorities of the City. The five-year capital improvement plan is not an appropriation of resources. The Mayor and Council will review the five-year plan when it approves the annual

appropriation for capital spending. The five-year CIP identifies the capital projects that are expected to be undertaken during the next five years, the amount expected to be expended on each project by year, and the proposed method of financing these expenditures. This is a key element for identification and implementation of the City's long-range strategic plan, goals, and objectives.

The City's 2020-2024 five-year capital improvements budget has been developed with the following assumptions:

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

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

FY 2019 Major Accomplishments

- Completed George Rogers Avenue (Hospital Connector) street lighting and landscaping
- Completed 96% of project for Pleasant Hill & Buford Highway Interchange improvements

- Completed 97% of project for Abbotts Bridge Road east side-walk improvements
- Completed downtown detention facility
- Completed parking lot improvements to the parking lot behind Pure Taqueria and The Red Clay Music Foundary
- Completed Buford Highway Medians and Landscape project
- Completed installation of new HVAC units at Bunten Road Park Recreation building, adding controlled access
- Completed 96% of project for Willbrooke Trail pocket park/pedestrian access to downtown
- Completed full depth reclamation (removed asphalt to base and resurfaced) of River Summit Drive, Thornbrooke Court and Thornbrooke Place
- Finalized contract with developer and began construction of downtown hotel with shared public/private parking deck
- Entered into purchase option agreement with self-storage owner to purchase his land and business for Davenport Road Extension
- Completed Phase I installation of police department city-wide camera system
- Completed purchase and sale agreement and condo agreement with hotel developer to construct a hotel on top of a parking deck in downtown which includes both public and private hotel parking
- Completed installation of new playground play house at Taylor Park Playground



FY 2020 Goals

- Install traffic signal with mast arms at George Rogers Avenue & Abbotts Bridge Road
- Install traffic signal with mast arms at Rogers Bridge Road & Main Street
- Secure purchase option with final landowner for land needed for Davenport Road Extension
- Award contract for the design phase of Abbotts Bridge Road Improvements Phase II
- Complete the design phase for a restroom/storage facility at Rogers Bridge Park
- Secure additional funding through governmental partners for the construction of Rogers Bridge Park pedestrian bridge and award contract for construction
- Issue certificate of occupancy for first level of hotel parking deck
- Replace three foot bridge and install soil erosion measurers along the Bunten Road Park walking trail
- 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
- Complete the design phase and begin right of way acquisition for Bunten Road sidewalk project

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	FY20	FY21	FY22	FY23	FY24	Total
Transportation and Infrastructure Improv. (ST-32)	\$7,483,485	\$1,613,281	\$1,969,957	\$1,988,907	\$2,009,183	\$2,030,878	\$17,095,692
SR I20 Realignment (CD-46)	3,195,510	307,040	-	-	-	-	3,502,550
Hospital Connector Rd/George Rogers Ave (CD-47)	3,421,944	-	-	-	-	-	3,421,944
Davenport Road improvements (CD-55)	1,732,108	521,985	162,647	675,500	721,985	1,031,117	4,845,342
Buford Highway Medians (CD-60)	1,276,862	-	-	-	-	-	1,276,862
The Block (CD-64)	4,418,835	-	-	-	-	-	4,418,835
Pleasant Hill/Buford Highway Intersection (CD-65)	1,023,809	258,091	-	-	-	-	1,281,900
Abbotts Bridge Road Improvements (CD-66)							
Phase I	1,339,580	215,529	-	-	-	-	1,555,108
Phase II	-	143,237	143,237	286,474	644,566	214,855	1,432,370
Total	1,339,580	358,766	143,237	286,474	644,566	214,855	2,987,478
Western Gwinnett Bikeway Phase III (CD-67)	21,536	57,795	57,795	-	-	-	137,127
Downtown Detention Facility (CD-68)	1,959,404	-	-	-	-	-	1,959,404
Main Street Multi-Use Trail (CD-71)	111,199	348,801	150,000	1,300,000	600,000	50,000	2,560,000
Rogers Bridge - Main St Intersection Improv (CD-72)	82,825	297,675	-	-	-	-	380,500
Pine Needle Drive Improvements (CD-73)	48,567	137,433	150,000	350,000	75,000	-	761,000
Bunten Road Sidewalks (CD-74)	35,241	129,632	100,000	400,000	500,000	-	1,164,872
Willbrooke Trail (CD-75)	646,696	91,164	-	-	-	-	737,860
Transportation Total	\$26,797,597	\$4,121,664	\$2,733,637	\$5,000,881	\$4,550,734	\$3,326,851	\$46,531,364

Continued on next page



5-Year Plan

Summary of Projects

Recreation Facilities	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Rogers Bridge Park (PK-33)							
Completed	\$1,001,818	\$-	\$-	\$-	\$-	\$-	\$1,001,818
Restroom Facility	20,620	85,300	103,489	185,794	92,897	-	488,100
Rogers Bridge Rehabilitation	545,056	172,666	172,664	-	-	-	890,386
Total	1,567,494	257,966	276,153	185,794	92,897	-	2,380,304
Bunten Road Facility (PK-35)	427,886	13,519	-	-	-	-	441,405
Park Improvements (PK-36)	2,012,246	37,689	-	-	-	-	2,049,935
Recreation Facilities Total	4,007,626	309,175	276,153	185,794	92,897	-	4,871,644
Public Safety	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST Vehicles (PD-20)	2,655,211	663,175	565,000	568,000	592,000	661,000	5,704,386
Police Capital Projects (PD-21)	470,440	288,838	125,000	125,000	125,000	-	1,134,278
Public Safety Total	3,125,651	952,013	690,000	693,000	717,000	661,000	6,838,664
Sewer	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Water/Sewer Improvements on Buford Hwy (CD-62)	12,020	115,545	96,288	173,318	-	-	397,170
Sewer Total	12,020	115,545	96,288	173,318	-	-	397,170
Administrative Facilities	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
City Hall Building (CA-05)	46,820	-	-	-	-	-	46,820
Administrative Facilities Total	46,820	-	-	-	-	-	46,820
Parking Facilities	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Downtown Parking (CA-24)							
Completed	2,259,733	-	-	-	-	-	2,259,733
Downtown Parking - Signage	44,332	10,668	-	-	-	-	55,000
Total	2,304,065	10,668	-	-	-	-	2,314,733
Downtown Parking Facility (CA-25)	45,467	2,327,244	2,325,000	-	-	-	4,697,711
Parking Facilities Total	2,349,533	2,337,911	2,325,000	-	-	-	7,012,444
Grand Total	\$36,339,246	\$7,836,308	\$6,121,077	\$6,052,993	\$5,360,631	\$3,987,851	\$65,698,106


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	FY20	FY21	FY22	FY23	FY24	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	1,342,717	1,360,283	1,699,250	1,699,250	1,699,250	1,699,250	9,500,000
Grants (LMIG)	1,112,960	252,998	270,707	289,657	309,933	331,628	2,567,883
Total	7,483,485	1,613,281	1,969,957	1,988,907	2,009,183	2,030,878	17,095,692
Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	51,365	16,133	118,197	139,223	160,735	182,779	668,432
Infrastructure	7,432,120	1,597,148	1,851,760	1,849,684	1,848,448	1,848,099	16,427,259
Total	7,483,485	1,613,281	1,969,957	1,988,907	2,009,183	2,030,878	17,095,692
Operating Budget Impact:		FY20	FY21	FY22	FY23	FY24	Total
Personnel		-	-	-	-	-	-
Other Operating Costs		-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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.

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	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	14,600	62,005	-	-	-	-	76,605
SPLOST Gwinnett County	73,700	245,035	-	-	-	-	318,735
Grants (Federal LCI)	95,533	-	-	-	-	-	95,533
Total	3,195,510	307,040	-	-	-	-	3,502,550

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	492,822	15,000	-	-	-	-	507,822
Infrastructure	2,702,688	292,040	-	-	-	-	2,994,728
Total	3,195,510	307,040	-	-	-	-	3,502,550

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	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



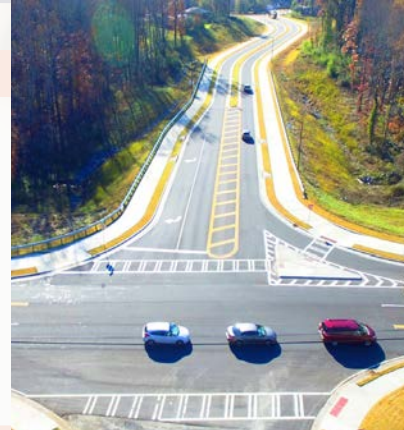
Project Name (Number): CD-47 Hospital Connector/George Rogers Avenue (390003.0550)

COMPLETED

Project Category: Transportation

Project Description:

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



Project Length: 2003 - 2019

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2001	\$179,167	\$-	\$-	\$-	\$-	\$-	\$179,167
SPLOST 2005	235,983	-	-	-	-	-	235,983
SPLOST 2009	437,765	-	-	-	-	-	437,765
SPLOST 2014	587,790	-	-	-	-	-	587,790
SPLOST 2017	11,880	-	-	-	-	-	11,880
Grants (Federal LCI)	1,909,798	-	-	-	-	-	1,909,798
General Fund	59,561	-	-	-	-	-	59,561
Total	3,421,944	-	-	-	-	-	3,421,944

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Land	701,421	-	-	-	-	-	701,421
Professional Services	927,310	-	-	-	-	-	927,310
Infrastructure	1,793,213	-	-	-	-	-	1,793,213
Total	3,421,944	-	-	-	-	-	3,421,944

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	-	1,000	2,500	2,500	6,000	12,000
Other Operating Costs	-	300	300	650	1,000	2,250
Total	\$-	\$1,300	\$2,800	\$3,150	\$7,000	\$14,250

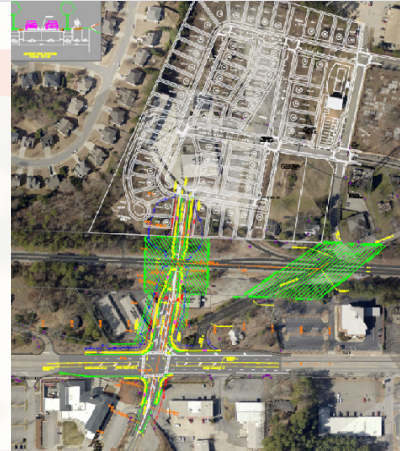


Project Name (Number): CD-55 Davenport Road Extension (390003.0557)

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	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2001	\$82,563	\$-	\$-	\$-	\$-	\$-	\$82,563
SPLOST 2005	71,677	-	-	-	-	-	71,677
SPLOST 2009	1,100,200	-	-	-	-	-	1,100,200
SPLOST 2014	71,330	121,985	162,647	406,617	121,985	-	884,564
SPLOST 2017	13,159	-	-	268,883	600,000	1,031,117	1,913,159
Grants (Federal LCI)	42,258	-	-	-	-	-	42,258
General Fund	350,922	400,000	-	-	-	-	750,922
Total	1,732,108	521,985	162,647	675,500	721,985	1,031,117	4,845,342
Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Land	1,451,122	400,000	-	350,000	100,000	-	2,301,122
Professional Services	280,987	121,985	162,647	125,500	221,000	115,000	1,027,119
Infrastructure	-	-	-	200,000	400,985	916,117	1,517,102
Total	1,732,108	521,985	162,647	675,500	721,985	1,031,117	4,845,342
Operating Budget Impact:		FY20	FY21	FY22	FY23	FY24	Total
Personnel		-	-	-	-	500	500
Other Operating Costs		-	-	-	-	50	50
Total		\$-	\$-	\$-	\$-	\$550	\$550



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

COMPLETED

Project Category: Transportation

Project Description:

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



Project Length: 2009 - 2019

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2005	\$128,270	\$-	\$-	\$-	\$-	\$-	\$128,270
SPLOST 2009	60,000	-	-	-	-	-	60,000
SPLOST 2014	619,837	-	-	-	-	-	619,837
SPLOST 2017	18,755	-	-	-	-	-	18,755
Grants (Federal TE)	450,000	-	-	-	-	-	450,000
Total	1,276,862	-	-	-	-	-	1,276,862

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	159,146	-	-	-	-	-	159,146
Infrastructure	1,117,716	-	-	-	-	-	1,117,716
Total	1,276,862	-	-	-	-	-	1,276,862

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	4,900	4,900	5,100	5,100	5,400	25,400
Total	\$4,900	\$4,900	\$5,100	\$5,100	\$5,400	\$25,400



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

COMPLETED

Project Category: Transportation/Parking/Sewer

Project Description:

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



Project Length: 2012 - 2019

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2009 Sewer	\$569,761	\$-	\$-	\$-	\$-	\$-	\$569,761
SPLOST 2009 Parking	52,354	-	-	-	-	-	52,354
SPLOST SRI20	30,000	-	-	-	-	-	30,000
SPLOST 2014 Infrastructure	2,020,323	-	-	-	-	-	2,020,323
SPLOST 2014 Parking	1,293,007	-	-	-	-	-	1,293,007
General Fund	281,100	-	-	-	-	-	281,100
Donations	172,290	-	-	-	-	-	172,290
Total	4,418,835	-	-	-	-	-	4,418,835

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Completed Phases	230,634	-	-	-	-	-	230,634
Plaza, Alley & Parking	4,188,201	-	-	-	-	-	4,188,201
Total	4,418,835	-	-	-	-	-	4,418,835

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	3,000	3,000	3,000	3,000	3,000	15,000
Other Operating Costs	9,000	9,000	9,500	9,500	9,750	46,750
Total	\$12,000	\$12,000	\$12,500	\$12,500	\$12,750	\$61,750



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).



Project Length: 2014 - 2020

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2014	\$82,917	\$204,182	\$-	\$-	\$-	\$-	\$287,099
SPLOST 2017	23,801	11,000	-	-	-	-	34,801
Grants (State Billboard - GDOT)	917,091	42,909	-	-	-	-	960,000
Total	1,023,809	258,091	-	-	-	-	1,281,900

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Land	-	-	-	-	-	-	-
Professional Services	318,612	25,067	-	-	-	-	343,679
Infrastructure	705,197	233,025	-	-	-	-	938,221
Total	1,023,809	258,091	-	-	-	-	1,281,900

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	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



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 entrance 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	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2014	\$226,303	\$10,437	\$-	\$-	\$-	\$-	\$236,740
SPLOST 2017	28,430	57,728	27,215	54,430	122,468	40,823	331,093
SPLOST Gwinnett County	1,084,847	290,600	116,022	232,044	522,099	174,033	2,419,645
Total	1,339,580	358,766	143,237	286,474	644,566	214,855	2,987,478

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Phase I	1,339,580	215,529	-	-	-	-	1,555,108
Phase II	-	143,237	143,237	286,474	644,566	214,855	1,432,370
Total	1,339,580	358,766	143,237	286,474	644,566	214,855	2,987,478

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	500	750	750	750	1,250	4,000
Other Operating Costs	100	100	100	100	200	600
Total	\$600	\$850	\$850	\$850	\$1,450	\$4,600



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.

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2014	\$226,303	\$10,437	\$-	\$-	\$-	\$-	\$236,740
SPLOST 2017	28,430	30,513	-	-	-	-	58,943
SPLOST Gwinnett County	1,084,847	174,578	-	-	-	-	1,259,425
Total	1,339,580	215,529	-	-	-	-	1,555,108

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	287,581	15,000	-	-	-	-	302,581
Infrastructure	1,051,999	200,529	-	-	-	-	1,252,527
Total	1,339,580	215,529	-	-	-	-	1,555,108

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	500	750	750	750	750	3,500
Other Operating Costs	100	100	100	100	100	500
Total	\$600	\$850	\$850	\$850	\$850	\$4,000



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

Project Category: Transportation

Project Description:

This project will include sidewalk, curb and gutter and associated drainage improvements along Abbotts Bridge Road. Phase II is from Hill Street to the entrance to Duluth High School. This will be a City/Gwinnett County 2014 SPLOST jointly funded project. With Phase I almost complete, staff is working to develop plans for this project. The topography in the area will impact the design and cost of this project.



Project Length: 2020 - 2024

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2017	\$-	\$27,215	\$27,215	\$54,430	\$122,468	\$40,823	\$272,150
SPLOST Gwinnett County	-	116,022	116,022	232,044	522,099	174,033	1,160,219
Total	-	143,237	143,237	286,474	644,566	214,855	1,432,370

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	-	143,237	143,237	28,647	64,457	10,743	390,321
Infrastructure	-	-	-	257,827	580,110	204,113	1,042,049
Total	-	143,237	143,237	286,474	644,566	214,855	1,432,370

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	-	-	-	-	500	500
Other Operating Costs	-	-	-	-	100	100
Total	\$-	\$-	\$-	\$-	\$600	\$600

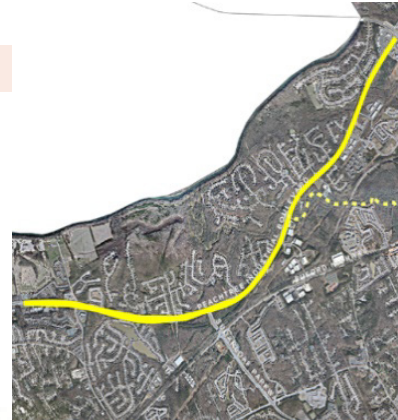


Project Name (Number): CD-67 Western Gwinnett Bikeway Phase III (320033)

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	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2014	\$21,330	\$57,795	\$57,795	\$-	\$-	\$-	\$136,920
SPLOST 2017	206	-	-	-	-	-	206
Total	21,536	57,795	57,795	-	-	-	137,127

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	206	-	-	-	-	-	206
Infrastructure	21,330	57,795	57,795	-	-	-	136,920
Total	21,536	57,795	57,795	-	-	-	137,127

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	-	-	750	750	750	2,250
Other Operating Costs	-	-	250	250	250	750
Total	\$-	\$-	\$1,000	\$1,000	\$1,000	\$3,000



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

COMPLETED

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:

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

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
General Funds	\$1,959,404	\$-	\$-	\$-	\$-	\$-	\$1,959,404
Total	1,959,404	-	-	-	-	-	1,959,404

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Land	1,402,859	-	-	-	-	-	1,402,859
Professional Services	56,545	-	-	-	-	-	56,545
Infrastructure	500,000	-	-	-	-	-	500,000
Total	1,959,404	-	-	-	-	-	1,959,404

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	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



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. No additional cost for bridge rehabilitation.

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2005	\$77,532	\$-	\$-	\$-	\$-	\$-	\$77,532
SPLOST 2009	972,259	12,754	105,651	185,794	92,897	-	1,369,355
SPLOST 2014	105,393	\$95,866	\$21,158	-	-	-	222,417
SPLOST 2017	15,000	-	-	-	-	-	15,000
Federal Grant - TIP	308,471	125,765	125,764	-	-	-	560,000
Local Government Grants	88,839	23,581	23,580	-	-	-	136,000
Total	1,567,495	257,965	276,153	185,794	92,897	-	2,380,304

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Completed Projects	1,001,818	-	-	-	-	-	1,001,818
Restroom Facility	20,620	85,300	103,489	185,794	92,897	-	488,100
Rogers Bridge Rehabilitation	545,056	172,666	172,664	-	-	-	890,386
Total	1,567,494	257,966	276,153	185,794	92,897	-	2,380,304

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	2,000	2,000	2,000	2,000	5,000	13,000
Other Operating Costs	3,000	3,000	3,000	3,000	9,500	21,500
Total	\$5,000	\$5,000	\$5,000	\$5,000	\$14,500	\$34,500



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

Project Category: Recreation Facilities

Project Description:

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



Project Length: 2010 - 2016

Operating Budget Impact:

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2005	\$77,532	\$-	\$-	\$-	\$-	\$-	\$77,532
SPLOST 2009	899,326	-	-	-	-	-	899,326
SPLOST 2014	24,961	-	-	-	-	-	24,961
Total	1,001,818	-	-	-	-	-	1,001,818

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Master Plan	25,931	-	-	-	-	-	25,931
Dog Park	591,557	-	-	-	-	-	591,557
Canoe Ramp	384,330	-	-	-	-	-	384,330
Total	1,001,818	-	-	-	-	-	1,001,818

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	2,000	2,000	2,000	2,000	2,000	10,000
Other Operating Costs	3,000	3,000	3,000	3,000	3,000	15,000
Total	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000



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

Project Category: Recreation Facilities

Project 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 may be expended to include storage for equipment and supplies.



Project Length: 2019 - 2023

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2009	\$-	\$-	\$92,897	\$185,794	\$92,897	\$-	\$371,588
SPLOST 2014	20,620	85,300	10,592			-	116,512
Total	20,620	85,300	103,489	185,794	92,897	-	488,100

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	20,620	\$85,300	\$10,592	-	-	-	116,512
Infrastructure	-	-	92,897	185,794	92,897	-	371,588
Total	20,620	85,300	103,489	185,794	92,897	-	488,100

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	-	-	-	-	1,000	1,000
Other Operating Costs	-	-	-	-	1,500	1,500
Total	\$-	\$-	\$-	\$-	\$2,500	\$2,500



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 outside firm for project design. Additional ARC fund is being sought for the bridge construction.



Project Length: 2015 - 2021

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2009	\$72,933	\$12,754	\$12,754	\$-	\$-	\$-	\$98,442
SPLOST 2014	59,813	10,566	10,566	-	-	-	80,944
SPLOST 2017	15,000	-	-	-	-	-	15,000
Federal Grant - TIP	308,471	125,765	125,764	-	-	-	560,000
Local Government Grants	88,839	23,581	23,580	-	-	-	136,000
Total	545,057	172,665	172,664	-	-	-	890,386

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	545,056	172,666	172,664	-	-	-	890,386
Total	545,056	172,666	172,664	-	-	-	890,386

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	-	-	-	-	\$2,000	\$2,000
Other Operating Costs	-	-	-	-	\$5,000	\$5,000
Total	\$-	\$-	\$-	\$-	\$7,000	\$7,000



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	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2014	\$16,880	\$-	\$-	\$-	\$-	\$-	\$16,880
SPLOST 2017	411,006	13,519	-	-	-	-	424,525
Total	427,886	13,519	-	-	-	-	441,405

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	29,290	-	-	-	-	-	29,290
Building	398,596	13,519	-	-	-	-	412,115
Total	427,886	13,519	-	-	-	-	441,405

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	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)



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 Chattahoochee 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	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2009	\$2,012,246	\$37,689	\$-	\$-	\$-	\$-	\$2,049,935
Total	2,012,246	37,689	-	-	-	-	2,049,935

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Bunten Road Park Playground	376,675	-	-	-	-	-	376,675
Bunten Road Trail/Parking/Seating	1,251,452	-	-	-	-	-	1,251,452
Bunten Road Activities Building Roof	91,600	-	-	-	-	-	91,600
City-Wide Park Signage	155,080	-	-	-	-	-	155,080
Irrigation-Bunten Road Park	25,200	-	-	-	-	-	25,200
Retaining Walls -Bunten Road Park	25,959	-	-	-	-	-	25,959
Bridge Railings Replacement	86,281	37,689	-	-	-	-	123,970
Total	2,012,246	37,689	-	-	-	-	2,049,935

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	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



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	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2009	\$1,000,001	\$-	\$-	\$-	\$-	\$-	\$1,000,001
SPLOST 2014	649,954	-	-	-	-	-	649,954
SPLOST 2017	801,825	638,175	540,000	540,000	570,000	630,000	3,720,000
General Fund	203,431	25,000	25,000	28,000	22,000	31,000	334,431
Total	2,655,211	663,175	565,000	568,000	592,000	661,000	5,704,386

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Machinery/Equipment	2,655,211	663,175	565,000	568,000	592,000	661,000	5,704,386
Total	2,655,211	663,175	565,000	568,000	592,000	661,000	5,704,386

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	8,000	8,500	8,500	9,500	9,500	44,000
Other Operating Costs	10,000	10,000	11,000	11,000	12,000	54,000
Total	\$18,000	\$18,500	\$19,500	\$20,500	\$21,500	\$98,000



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

Project Category: Public Safety

Project Description:

This capital 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	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2017	\$470,440	\$288,838	\$125,000	\$125,000	\$125,000	\$-	\$1,134,278
Total	470,440	288,838	125,000	125,000	125,000	-	1,134,278

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Police Equipment	470,440	288,838	125,000	125,000	125,000	-	1,134,278
Total	470,440	288,838	125,000	125,000	125,000	-	1,134,278

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Other Operating Costs	-	50,000	90,000	130,000	150,000	420,000
Total	\$-	\$50,000	\$90,000	\$130,000	\$150,000	\$420,000



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

Project Category: Sewer

Project 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.

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2009	\$12,020	\$115,545	\$96,288	\$173,318	\$-	\$-	\$397,170
Total	12,020	115,545	96,288	173,318	-	-	397,170

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Infrastructure	12,020	115,545	96,288	173,318			397,170
Total	12,020	115,545	96,288	173,318	-	-	397,170

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	\$-



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 accessible, 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	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2009	\$1,119,631	\$10,668	\$-	\$-	\$-	\$-	\$1,130,299
SPLOST 2014	1,184,434	-	-	-	-	-	1,184,434
Total	2,304,065	10,668	-	-	-	-	2,314,733

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Completed Phases	2,259,733	-	-	-	-	-	2,259,733
Parking Lot	44,332	10,668	-	-	-	-	55,000
Total	2,304,065	10,668	-	-	-	-	2,314,733

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	100	100	100	100	100	500
Other Operating Costs	450	450	450	500	500	2,350
Total	\$550	\$550	\$550	\$600	\$600	\$2,850



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

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.



Project Length: 2011 - 2019

Operating Budget Impact:

A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	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	FY20	FY21	FY22	FY23	FY24	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:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	100	100	100	100	100	500
Other Operating Costs	200	200	200	200	200	1,000
Total	\$300	\$300	\$300	\$300	\$300	\$1,500



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

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.



Project Length: 2017 - 2020

Operating Budget Impact:

A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2009	\$44,332	\$10,668	\$-	\$-	\$-	\$-	\$55,000
Total	44,332	10,668	-	-	-	-	55,000

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	10,576	1,067	-	-	-	-	11,642
Infrastructure	33,757	9,601	-	-	-	-	43,358
Total	44,332	10,668	-	-	-	-	55,000

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Other Operating Costs	250	250	250	300	300	1,350
Total	\$250	\$250	\$250	\$300	\$300	\$1,350



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

Project Category: Administrative Facilities

Project Description:

This project is for the replacement of one of three commercial HVAC units on the City Hall building. The units were originally installed when the building was constructed in December of 2008.



Project Length: 2018-2019

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2014	\$46,820	-	-	-	-	-	\$46,820
SPLOST 2017							-
Total	46,820	-	-	-	-	-	46,820

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	46,820						46,820
Buildings	-	-					-
Total	46,820	-	-	-	-	-	46,820

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Other Operating Costs	-	-	-	-	-	-
Total	\$0	\$0	\$0	\$0	\$0	\$0



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

Project Category: Parking Facilities

Project Description:

The City is partnering with a private developer to construct a parking deck with a hotel on top in the City's downtown. The developer, based on 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.



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	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2009	\$45,467	\$2,244	\$-	\$-	\$-	\$-	\$47,711
SPLOST 2017		2,325,000	2,325,000	-	-	-	4,650,000
Total	45,467	2,327,244	2,325,000	-	-	-	4,697,711

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	36,567	2,244	-	-	-	-	38,811
Site Improvements	8,900	2,325,000	2,325,000	-	-	-	4,658,900
Total	45,467	2,327,244	2,325,000	-	-	-	4,697,711

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	750	2,500	2,500	2,500	2,500	10,750
Other Operating Costs	1,000	8,000	8,000	8,000	8,000	33,000
Total	\$1,750	\$10,500	\$10,500	\$10,500	\$10,500	\$43,750



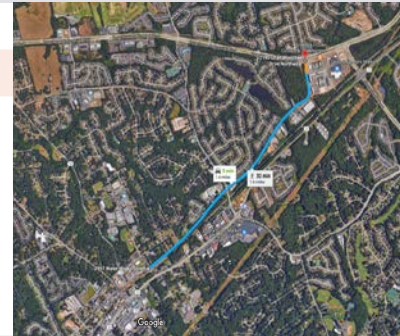


Project Name (Number): CD-71 Main Street Multi-Use Trail (320036)

Project Category: Transportation

Project Description:

This capital project is for the construction of an approximate 1 mile pedestrian/ 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 possible 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 be required.

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2017	\$21,128	\$66,272	\$28,500	\$247,000	\$114,000	\$9,500	\$486,400
SPLOST Gwinnett County	90,071	282,529	121,500	1,053,000	486,000	40,500	2,073,600
Total	111,199	348,801	150,000	1,300,000	600,000	50,000	2,560,000

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	111,199	348,801	15,000	130,000	60,000	5,000	670,000
Infrastructure	-	-	135,000	1,170,000	540,000	45,000	1,890,000
Total	111,199	348,801	150,000	1,300,000	600,000	50,000	2,560,000

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Other Operating Costs	-	-	-	3,000	5,000	8,000
Total	\$0	\$0	\$0	\$3,000	\$5,000	\$8,000

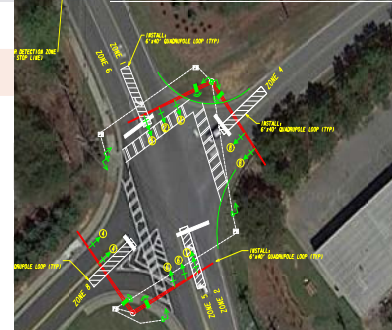


Project Name (Number): CD-72 Rogers Bridge - Main Street Intersection Improvements (320037)

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	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2017	\$15,737	\$56,558	\$-	\$-	\$-	\$-	\$72,295
SPLOST Gwinnett County	67,088	241,117	-	-	-	-	308,205
Total	82,825	297,675	-	-	-	-	380,500

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	82,261	18,239	-	-	-	-	100,500
Infrastructure	564	279,436	-	-	-	-	280,000
Total	82,825	297,675	-	-	-	-	380,500

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Other Operating Costs	150	300	300	300	300	1,350
Total	\$150	\$300	\$300	\$300	\$300	\$1,350

INSTALL:
6'x40' QUADRUPOLE LOOP (TYP)

INSTALL:
6'x40' QUADRUPOLE LOOP (TYP)

PB PULL BOX
--- CONDUIT
--- EDGE OF PAVEMENT
RADAR DETECTION UNITS



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

Project Category: Transportation

Project Description:

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	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2017	\$9,228	\$26,112	\$28,500	\$66,500	\$14,250	\$-	\$144,590
SPLOST Gwinnett County	39,339	111,321	121,500	283,500	60,750	-	616,410
Total	48,567	137,433	150,000	350,000	75,000	-	761,000

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	48,567	137,433	15,000	35,000	7,500	-	243,500
Infrastructure	-	-	135,000	315,000	67,500	-	517,500
Total	48,567	137,433	150,000	350,000	75,000	-	761,000

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total	\$0	\$0	\$0	\$0	\$0	\$0



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

Project Category: Transportation

Project Description:

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



Project Length: 2018-2023

Operating Budget Impact:

Normal maintenance already included in the operating budget.

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2017	\$6,696	\$24,630	\$19,000	\$76,000	\$95,000	\$-	\$221,326
SPLOST Gwinnett County	28,545	105,001	81,000	324,000	405,000	-	943,546
Total	35,241	129,632	100,000	400,000	500,000	-	1,164,872

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	35,241	129,632	10,000	40,000	50,000	-	264,872
Infrastructure	-	-	90,000	360,000	450,000	-	900,000
Total	35,241	129,632	100,000	400,000	500,000	-	1,164,872

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY24	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	850	850
Total	\$-	\$-	\$-	\$-	\$850	\$850



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 district. Trail amenities will include landscaping, low level lighting and connectivity to other public sidewalks. The project will also include the installation of traffic calming infrastructure in the Willbrooke Trail neighborhood at the entrance to the trail.



Project Length: 2019-2020

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
SPLOST 2017	\$646,696	\$91,164	\$-	\$-	\$-	\$-	\$737,860
Total	646,696	91,164	-	-	-	-	737,860

Project Costs:	Prior Years	FY20	FY21	FY22	FY23	FY24	Total
Professional Services	72,746	2,500	-	-	-	-	75,246
Land	48,518	-	-	-	-	-	48,518
Infrastructure	525,432	88,664	-	-	-	-	614,096
Total	646,696	91,164	-	-	-	-	737,860

Operating Budget Impact:	FY20	FY21	FY22	FY23	FY23	Total
Other Operating Costs	2,800	3,300	3,300	3,300	3,300	16,000
Total	\$2,800	\$3,300	\$3,300	\$3,300	\$3,300	\$16,000



LIVE WORK PLAY

IV. GENERAL FUND LINE ITEMS

General Fund
Revenues Line Items

General Fund
Expenditures Line Items





ACCOUNT NUMBER	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
GENERAL PROPERTY TAXES					
311206	FY 2008 Property Taxes	\$ -	\$ -	\$ -	\$ 10
311207	FY 2009 Property Taxes	-	-	-	10
311208	FY 2010 Property Taxes	-	-	-	10
311209	FY 2011 Property Taxes	-	-	10	10
311210	FY 2012 Property Taxes	2,605	-	25	10
311211	FY 2013 Property Taxes	1,331	4,553	50	100
311212	FY 2014 Property Taxes	4,807	1,388	300	100
311213	FY 2015 Property Taxes	21,136	3,954	500	100
311214	FY 2016 Property Taxes	7,406,379	47,585	4,500	200
311215	FY 2017 Property Taxes	-	8,208,374	30,000	2,000
311216	FY 2018 Property Taxes	-	-	8,300,000	15,000
311217	2019 Property Taxes	-	-	-	9,050,000
311310	Gwinnett Co Motor Veh Taxes	124,843	98,456	73,000	57,000
311315	Motor Vehicle Title Ad Valorem Tax - TAVT	588,949	741,559	720,000	1,120,000
311600	Transfer Tax	55,844	87,305	60,000	77,000
311601	Intangible Tax	139,267	140,409	111,000	110,000
311700	Franchise Tax	2,065,085	2,049,320	2,030,000	2,060,000
GENERAL PROPERTY TAXES TOTALS		10,410,246	11,382,903	11,329,385	12,491,550
SELECTIVE SALES & USE TAXES					
314200	Alcohol Beverage Tax	615,198	608,120	616,000	620,000
314300	Mixed Drink Excise Tax	54,643	59,690	54,000	67,000
314310	Malt Beverage Excise Tax	-	3,188	6,000	6,200
314500	Energy Excise Tax	13,150	14,377	15,000	14,000
SELECTIVE SALES & USE TAXES TOTALS		\$ 682,991	\$ 685,375	\$ 691,000	\$ 707,200



ACCOUNT NUMBER	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
BUSINESS TAXES					
316100	Occupational Tax	\$ 1,091,471	\$ 1,101,166	\$ 1,080,000	\$ 1,096,000
316101	Occupational Tax Admin Fee	82,375	78,284	80,000	81,000
316200	Insurance Premium Tax	1,660,403	1,768,128	1,840,000	1,970,000
316300	Institutional Tax	64,837	71,954	65,000	73,000
BUSINESS TAXES TOTALS		2,899,086	3,019,532	3,065,000	3,220,000
PENALTIES & INTEREST ON DELINQUENT TAXES					
319100	Interest on Delinquent Taxes/Fees	7,745	10,681	8,000	8,500
319101	Tax/Fee Penalty	6,341	7,628	6,000	7,000
319200	Alcohol Late Penalty	1,100	350	100	100
319400	Occupational Tax Penalty	12,006	9,668	9,000	9,000
319500	Tax FIFA Cost	1,240	1,920	1,800	1,500
PENALTIES & INTEREST ON DELINQUENT TAXES TOTALS		28,432	30,247	24,900	26,100
BUSINESS LICENSES					
321100	Alcohol Handling Permits	43,645	44,902	44,000	44,000
321110	Beer Only Package	500	2,250	500	1,500
321120	Beer and Wine Package	26,350	24,300	26,000	25,000
321130	Beer, Wine, Liquor Consumption	86,350	115,705	92,500	113,500
321131	Package Store Licenses	48,000	42,600	42,000	42,000
321132	Beer and Wine Consumption	28,025	31,400	26,000	29,000
321133	Beer Only Consumption	3,100	2,750	4,000	2,500
321134	Liquor Consumption	150	150	150	150
321135	Wine Only Consumption	-	-	100	100
321145	Alcohol Special Events Facility	1,650	2,500	1,500	1,500
321150	Wholesaler - Alcohol	-	-	50	50
321154	Brewery - Beer and Malt Beverages	\$ -	\$ -	\$ 50	\$ 50



ACCOUNT NUMBER	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
321220	Insurance License Fees	\$ 57,750	\$ 57,238	\$ 58,000	\$ 57,000
321250	Business Permits	90	-	50	50
321900	Alcohol Application Fees	4,830	6,240	4,600	4,800
BUSINESS LICENSES TOTALS		300,440	330,035	299,500	321,200
NON-BUSINESS LICENSES & PERMITS					
322200	Repermitting Building Permits	809	425	200	300
322210	Rezoning	1,974	2,075	1,800	3,600
322230	Sign Permits	14,150	12,450	14,000	15,000
322240	Planning Review Fees	8,245	13,699	7,000	10,000
322901	Vendor Fees	350	-	-	-
322902	Filming Permits and Fees	550	2,050	500	500
NON-BUSINESS LICENSES & PERMITS TOTALS		26,078	30,699	23,500	29,400
REGULATORY FEES					
323110	Development Permits/Land Disturb	8,638	2,538	2,600	13,000
323111	Reinspection fees	150	-	50	50
323113	V/SE/CU Application	2,250	150	500	200
323120	Building Permits Residential	225,174	205,887	339,000	224,500
323121	Building Permits Commercial	466,434	153,393	169,500	334,000
323122	Mechanical Permits	11,760	11,100	9,000	9,500
323185	Swimming Pool Permits	400	600	200	400
323900	NPDES Stormwater/ Dev Fee	80	1,387	100	100
323930	P & Z Misc Income	2,326	1,334	1,100	1,100
REGULATORY FEES TOTALS		717,212	376,389	522,050	582,850
FEDERAL GOVERNMENT GRANTS					
331111	DOJ Federal Grant	4,643	2,405	5,063	7,265
FEDERAL GOVERNMENT GRANTS TOTALS		\$ 4,643	\$ 2,405	\$ 5,063	\$ 7,265



ACCOUNT NUMBER	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
STATE GOVERNMENT GRANTS					
334151	GEMA State Grant	\$ -	\$ 34,979	\$ -	\$ -
334152	GMA State Grant	1,000	-	-	-
STATE GOVERNMENT GRANTS TOTALS		1,000	34,979	-	-
LOCAL GOVERNMENT GRANTS					
336010	Gwinnett Convention and Visitors Bureau Grant	2,000	-	-	-
LOCAL GOVERNMENT GRANTS TOTALS		2,000	-	-	-
LOCAL GOVERNMENT UNIT PAYMENT IN LIEU OF TAXES					
338000	Other Taxes	1,035	1,236	1,000	1,270
338100	Intergovernmental Revenue	1,143,471	1,384,387	1,253,110	930,000
LOCAL GOVERNMENT UNIT PAYMENT IN LIEU OF TAXES TOTALS		1,144,506	1,385,623	1,254,110	931,270
PUBLIC SAFETY					
342112	Police Dept. Copies	6,606	5,269	5,400	4,300
342130	False Alarms	5,475	18,600	13,000	13,000
342310	Police Dept. Fingerprints	24,031	25,233	21,000	24,000
342311	Criminal History Background	44,396	38,830	40,000	38,000
PUBLIC SAFETY TOTALS		80,508	87,932	79,400	79,300
UTILITIES/ENTERPRISE					
344110	Garbage Bags - 32 Gallon	782	1,481	978	1,109
344111	Garbage Bags - Senior 32 Gal	962	858	790	783
344112	Garbage Bags - 13 Gallon	300	407	300	386
344113	Garbage Bags - Senior 13 Gal	182	203	214	204
344114	Garbage Bags - 42 Gallon	255	350	230	281
344115	Garbage Bags - Senior 42 Gallon	38	26	26	26
344130	Recycling Proceeds	5,505	8,327	5,200	5,300
344190	Garbage Bag Rebate	195,632	198,686	197,000	-
UTILITIES/ENTERPRISE TOTALS		\$ 203,656	\$ 210,338	\$ 204,738	\$ 8,089



ACCOUNT NUMBER	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
OTHER FEES					
346900	Appeal Hearing Fees	\$ -	\$ -	\$ -	\$ 100
OTHER FEES TOTALS		-	-	-	100
CULTURE & RECREATION					
347200	Bunten Rd. Facility Rental	3,302	3,998	4,400	2,240
347201	Pavilion Rental	4,965	3,890	3,300	3,900
347202	Field Rental	48,014	29,270	37,000	30,000
347203	Gym Rental	11,101	12,332	8,500	8,600
347204	Facility Rental - Rogers Bridge	800	1,700	1,100	1,500
347205	Facility Rental - WP Jones	3,629	4,530	3,400	4,400
347500	Recreation Programs	109,862	101,664	94,000	97,000
347501	Camps	129,226	129,198	126,000	126,000
347502	Tennis Court Fees	26,372	22,073	24,000	22,000
347504	Senior Programs	6,922	7,451	6,800	7,100
347900	Concessions	503	36	500	500
CULTURE & RECREATION TOTALS		344,696	316,142	309,000	303,240
OTHER CHARGES FOR SERVICES					
349300	Bad Check Fee	225	75	200	150
349315	Event Attendant Fees	27,889	34,155	28,000	33,000
349320	Alcohol Training Class	8,700	9,305	8,300	8,900
349325	Open Records Request	-	-	-	100
OTHER CHARGES FOR SERVICES TOTALS		36,814	43,535	36,500	42,150
FINES & FORFEITURES					
351170	Court Fines	1,635,575	1,945,545	1,800,000	2,100,000
351200	Bonds & Forfeitures	12,101	7,416	7,000	2,000
351320	Cash Confiscation	(8,820)	-	1,000	1,000
351900	Red Light Fines/ Income	70	-	-	-
FINES & FORFEITURES TOTALS		\$ 1,638,926	\$ 1,952,961	\$ 1,808,000	\$ 2,103,000



ACCOUNT NUMBER	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
INTEREST REVENUE					
361000	Interest Income - Checking	\$ 8,440	\$ 9,803	\$ 8,000	\$ 9,600
361001	Investment Income	54,433	68,639	56,000	110,000
361002	Investment Inc/ Capital Res	6,609	5,584	7,100	16,600
INTEREST REVENUE TOTALS		69,482	84,026	71,100	136,200
CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES					
371001	Flag Donations	1,025	900	400	400
371004	Special Events Sponsors/ Vendors	37,088	62,118	30,000	35,000
371005	Donations	26,467	135,571	8,300	75,000
CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES TOTALS		64,580	198,589	38,700	110,400
RENTS & ROYALTIES					
381000	Downtown Rental Income	9,351	11,100	100	1,000
381002	Festival Center Rental	3,182	18,831	8,000	15,000
381003	F/C Patron Table Rental	-	7,195	-	-
381004	F/C Linen/Equip Rental	1,700	1,645	600	1,600
381005	Alcohol Posted Sign	700	(200)	100	100
RENTS & ROYALTIES TOTALS		14,933	38,571	8,800	17,700
TELEPHONE COMMISSIONS					
382001	Rental Income Grid	69,178	73,051	69,000	69,100
TELEPHONE COMMISSIONS TOTALS		69,178	73,051	69,000	69,100
REIMBURSEMENT FROM DAMAGED PROPERTY					
383000	Reimb - Damaged Property	137	932	100	100
383001	Insurance Proceeds - Accidents	12,584	59,573	15,000	15,000
383005	Insurance Claims Reimbursements	14,282	10,145	2,000	2,000
REIMBURSEMENT FROM DAMAGED PROPERTY TOTALS		\$ 27,003	\$ 70,650	\$ 17,100	\$ 17,100



ACCOUNT NUMBER	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
OTHER					
389000	Miscellaneous Revenue	\$ 18,926	\$ 19,258	\$ 12,000	\$ 17,000
389001	Police Dept. Misc. Revenue	905	2,301	800	400
389007	Income from Copies, etc.	786	232	100	100
389009	Dumpster Card Fees	1,150	1,325	1,100	1,100
389010	Sale of Misc. Merchandise	19	-	40	40
389011	Cash Short and Over	-	(41)	50	10
389060	Flexible Spending Gain/Loss	1,498	1,038	100	100
389065	401A Employee Forfeitures	19,221	3,551	3,000	3,000
OTHER TOTALS		42,505	27,664	17,190	21,750
INTERFUND TRANSFERS					
391222	Transfer from Police Tech Fund	85,000	90,000	90,000	90,000
391223	Transfer from State Drug Fund	4,643	2,405	5,063	7,265
391279	Transfer from Tax Allocation District	14,000	40,000	42,000	113,800
INTERFUND TRANSFERS TOTALS		103,643	132,405	137,063	211,065
PROCEEDS OF GENERAL FIXED ASSET DISPOSALS					
392100	Sale of Assets (not Capital)	1,270	-	5,300	100
392101	Auction Proceeds	-	500	100	100
392200	Sale of Property/ Capital Assets	14,698	-	100	100
PROCEEDS OF GENERAL FIXED ASSET DISPOSALS TOTALS		15,968	500	5,500	300
PROCEEDS OF GENERAL LONG TERM LIABILITIES					
393500	Inception of Capital Lease	-	309,585	-	-
PROCEEDS OF GENERAL LONG TERM LIABILITIES TOTALS		-	309,585	-	-
GENERAL FUND TOTAL REVENUE		\$ 18,928,526	\$ 20,824,136	\$ 20,016,599	\$ 21,436,329



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
MAYOR & COUNCIL					
GOVERNING BODY					
Salaries & Wages					
1000-1110-511000	Salaries & Wages	\$ 37,800	\$ 37,650	\$ 39,600	\$ 39,600
Total		37,800	37,650	39,600	39,600
Employee Benefits					
1000-1110-512200	FICA Tax	2,965	2,954	3,029	3,029
Total		2,965	2,954	3,029	3,029
Other Purchased Services					
1000-1110-523203	Cell Phones	960	960	960	960
1000-1110-523500	Travel/Parking	2,220	1,548	2,745	3,090
1000-1110-523700	Certification/ Educ/Training	10,576	13,725	21,143	28,620
1000-1110-523750	Council/Staff Meeting Expense	7,064	7,805	15,351	16,483
Total		20,820	24,038	40,199	49,153
Supplies					
1000-1110-531703	Emp/Council & Comm. Relations	4,009	5,166	1,457	8,377
Total		4,009	5,166	1,457	8,377
Contingencies					
1000-1110-579000	Contingency	-	-	-	70,000
Total		-	-	-	70,000
GOVERNING BODY TOTALS		65,594	69,808	84,285	170,159
DEPARTMENT TOTAL: MAYOR & COUNCIL		\$ 65,594	\$ 69,808	\$ 84,285	\$ 170,159



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
BOARDS & COMMITTEES					
ALCOHOL REVIEW BOARD					
Salaries & Wages					
1010-1011-511000	Salaries & Wages	\$ 125	\$ -	\$ 700	\$ 700
	Total	125	-	700	700
Employee Benefits					
1010-1011-512200	FICA Tax	10	-	54	54
	Total	10	-	54	54
	ALCOHOL REVIEW BOARD TOTALS	135	-	754	754
FINANCE COMMITTEE					
Salaries & Wages					
1010-1012-511000	Salaries & Wages	50	125	500	500
	Total	50	125	500	500
Employee Benefits					
1010-1012-512200	FICA Tax	4	10	38	38
	Total	4	10	38	38
	FINANCE COMMITTEE TOTALS	54	135	538	538
ZONING BOARD					
Salaries & Wages					
1010-1013-511000	Salaries & Wages	375	350	1,800	1,800
	Total	375	350	1,800	1,800
Employee Benefits					
1010-1013-512200	FICA Tax	29	27	138	138
	Total	29	27	138	138
	ZONING BOARD TOTALS	404	377	1,938	1,938
PLANNING COMMISSION					
Salaries & Wages					
1010-1014-511000	Salaries & Wages	525	450	3,600	3,600
	Total	\$ 525	\$ 450	\$ 3,600	\$ 3,600



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Employee Benefits (Planning Commission continues)					
1010-1014-512200	FICA Tax	\$ 40	\$ 34	\$ 275	\$ 275
	Total	40	34	275	275
	PLANNING COMMISSION TOTALS	565	484	3,875	3,875
	DEPARTMENT TOTAL: BOARDS & COMMITTEES	\$ 1,157	\$ 996	\$ 7,105	\$ 7,105
CITY MANAGER					
CITY MANAGERS OFFICE					
Salaries & Wages					
1020-1320-511000	Salaries & Wages	168,520	169,100	202,350	213,866
1020-1320-511300	Overtime	634	404	1,683	1,742
	Total	169,153	169,504	204,033	215,608
Employee Benefits					
1020-1320-512100	Group Insurance	24,033	24,881	25,286	27,211
1020-1320-512200	FICA Tax	12,980	13,157	15,575	14,354
1020-1320-512400	Retirement Contrib/Pension	25,366	15,052	16,126	18,212
1020-1320-512900	Vehicle Allowance	2,600	5,200	9,001	13,000
	Total	64,979	58,290	65,988	72,777
Purchased Professional & Technical Services					
1020-1320-521100	Meeting Facilitator	6,080	6,623	8,656	9,402
1020-1320-521200	Professional Services	77,638	102,675	80,987	50,002
	Total	83,718	109,298	89,643	59,404
Purchased Property Services					
1020-1320-522203	General Emergency Repairs	39,357	36,952	109,000	110,000
	Total	39,357	36,952	109,000	110,000
Other Purchased Services					
1020-1320-523600	Dues & Professional Fees	3,701	2,596	3,020	3,770
1020-1320-523700	Certification/ Educ/Training	766	1,673	7,201	7,201
1020-1320-523750	Council/Staff Meeting Expense	338	-	250	1,000
	Total	\$ 4,804	\$ 4,269	\$ 10,471	\$ 11,971



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Supplies (City Managers Office continues)					
1020-1320-531100	Office Supplies	\$ 1,948	\$ 1,781	\$ 1,020	\$ 2,000
1020-1320-531601	Office Equipment	280	30	250	250
1020-1320-531703	Emp/Council & Comm. Relations	1,327	2,108	500	2,000
	Total	3,555	3,919	1,770	4,250
Machinery & Equipment					
1020-1320-542100	Machinery	7,400	-	-	-
	Total	7,400	-	-	-
CITY MANAGERS OFFICE TOTALS		372,967	382,232	480,905	474,010
DEPARTMENT TOTAL: CITY MANAGER		\$ 372,967	\$ 382,232	\$ 480,905	\$ 474,010
CITY CLERK/BUSINESS OFFICE					
CLERK ADMINISTRATION					
Salaries & Wages					
1040-1330-511000	Salaries & Wages	225,134	233,260	246,726	301,818
1040-1330-511101	Part Time Salaries & Wages	18,624	16,941	29,211	-
1040-1330-511300	Overtime	63	33	1,134	1,663
	Total	243,821	250,234	277,071	303,481
Employee Benefits					
1040-1330-512100	Group Insurance	53,106	53,489	55,550	81,892
1040-1330-512200	FICA Tax	17,935	18,436	21,196	23,216
1040-1330-512400	Retirement Contrib/Pension	23,645	23,784	23,438	30,348
	Total	94,686	95,709	100,184	135,456
Purchased Professional & Technical Services					
1040-1330-521101	Management Consulting Services	5,064	5,063	8,000	8,000
1040-1330-521200	Professional Services	76,864	33,398	88,973	100,000
1040-1330-521300	Technical Services	2,500	3,500	3,600	3,600
	Total	\$ 84,428	\$ 41,961	\$ 100,573	\$ 111,600



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Other Purchased Services (Clerk Administration continues)					
1040-1330-523100	Property Liability Insurance	\$ 334,395	\$ 361,690	\$ 380,722	\$ 381,885
1040-1330-523203	Cell Phones	1,920	1,920	1,920	1,920
1040-1330-523300	Advertising/Public Notices	2,728	1,716	2,890	2,890
1040-1330-523500	Travel/Parking	244	431	570	771
1040-1330-523600	Dues & Professional Fees	44,529	50,417	54,566	49,503
1040-1330-523700	Certification/ Educ/Training	4,885	1,990	7,547	10,272
	Total	388,701	418,164	448,215	447,241
Supplies					
1040-1330-531100	Office Supplies	7,463	9,153	8,735	9,390
1040-1330-531400	Subscriptions & Periodicals	5,687	4,064	5,713	5,963
1040-1330-531601	Office Equipment	1,766	431	1,608	1,439
1040-1330-531701	Election Supplies/Notices	145	17,078	3,181	24,263
1040-1330-531703	Emp/Council & Comm. Relations	3,437	5,810	6,650	7,401
	Total	18,498	36,536	25,887	48,456
Intergovernmental					
1040-1330-571001	Taxes on Purchased Property	-	-	952	1,431
	Total	-	-	952	1,431
Bad Debts					
1040-1330-574000	Bad Debts	778	1,231	2,049	3,000
	Total	778	1,231	2,049	3,000
CLERK ADMINISTRATION TOTALS		830,912	843,835	954,931	1,050,665
FINANCE					
Salaries & Wages					
1040-1510-511000	Salaries & Wages	203,181	207,150	214,668	225,338
1040-1510-511101	Part Time Salaries & Wages	41,135	44,625	46,326	57,621
1040-1510-511300	Overtime	635	194	574	594
	Total	\$ 244,951	\$ 251,969	\$ 261,568	\$ 283,553



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Employee Benefits (Finance continues)					
1040-1510-512100	Group Insurance	\$ 36,584	\$ 37,066	\$ 38,268	\$ 41,950
1040-1510-512200	FICA Tax	18,357	18,823	20,546	21,692
1040-1510-512400	Retirement Contrib/Pension	21,193	21,100	19,507	22,593
	Total	76,134	76,989	78,321	86,235
Purchased Professional & Technical Services					
1040-1510-521200	Professional Services	39,000	39,500	42,500	42,000
	Total	39,000	39,500	42,500	42,000
Other Purchased Services					
1040-1510-523203	Cell Phones	960	960	960	960
1040-1510-523500	Travel/Parking	931	396	1,520	1,660
1040-1510-523600	Dues & Professional Fees	697	955	981	1,096
1040-1510-523602	Bank/Credit Card Fees	19,152	21,827	25,805	19,305
1040-1510-523700	Certification/ Educ/Training	1,529	2,580	2,918	3,278
	Total	23,268	26,718	32,184	26,299
Supplies					
1040-1510-531400	Subscriptions & Periodicals	60	60	150	150
	Total	60	60	150	150
	FINANCE TOTALS	383,413	395,236	414,723	438,237
BUSINESS OFFICE					
Salaries & Wages					
1040-1520-511000	Salaries & Wages	\$ 158,748	\$ 157,686	\$ 166,978	\$ 172,892
1040-1520-511300	Overtime	521	568	2,160	2,237
	Total	159,269	158,254	169,138	175,129
Employee Benefits					
1040-1520-512100	Group Insurance	47,210	46,445	57,136	63,024
1040-1520-512200	FICA Tax	11,653	11,388	12,939	13,397
1040-1520-512400	Retirement Contrib/Pension	16,665	15,875	15,222	17,513
	Total	\$ 75,528	\$ 73,708	\$ 85,297	\$ 93,934



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Other Purchased Services (Business Office continues)					
1040-1520-523500	Travel/Parking	\$ 376	\$ 357	\$ 805	\$ 800
1040-1520-523600	Dues & Professional Fees	50	87	151	151
1040-1520-523700	Certification/ Educ/Training	423	464	2,200	1,900
	Total	849	908	3,156	2,851
Supplies					
1040-1520-531400	Subscriptions & Periodicals	30	60	70	70
1040-1520-531550	Garbage Bags for Resale	3,796	2,205	4,500	4,500
1040-1520-531601	Office Equipment	609	114	438	324
	Total	4,435	2,379	5,008	4,894
Intergovernmental					
1040-1520-571000	Intergovernmental Expenditures	732	1,419	1,000	1,000
	Total	732	1,419	1,000	1,000
	BUSINESS OFFICE TOTALS	240,813	236,668	263,599	277,808
INFO. TECHNOLOGY					
Salaries & Wages					
1040-1535-511000	Salaries & Wages	195,403	202,784	207,785	216,033
1040-1535-511300	Overtime	301	-	1,253	1,297
	Total	195,704	202,784	209,038	217,330
Employee Benefits					
1040-1535-512100	Group Insurance	48,210	43,508	50,838	55,170
1040-1535-512200	FICA Tax	14,662	14,968	15,991	16,626
1040-1535-512400	Retirement Contrib/Pension	20,694	20,762	19,813	21,733
	Total	83,565	79,238	86,642	93,529
Purchased Professional & Technical Services					
1040-1535-521101	Management Consulting Services	2,470	711	2,000	3,000
1040-1535-521300	Technical Services	9,885	-	15,000	15,000
	Total	\$ 12,355	\$ 711	\$ 17,000	\$ 18,000



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Purchased Property Services (Info. Technology continues)					
1040-1535-522201	Office Equipment Maintenance	\$ 1,345	\$ 3,333	\$ 500	\$ 2,000
1040-1535-522322	Equipment Leases	99,808	89,096	102,602	103,143
	Total	101,153	92,429	103,102	105,143
Other Purchased Services					
1040-1535-523201	Telephone	170,920	194,761	205,900	208,360
1040-1535-523202	Support Agreements	199,266	156,783	225,194	233,554
1040-1535-523203	Cell Phones	2,880	2,880	2,880	2,880
1040-1535-523700	Certification/ Educ/Training	3,889	-	802	802
1040-1535-523801	Software Licenses	26,174	28,929	30,020	31,100
	Total	403,128	383,353	464,796	476,696
Supplies					
1040-1535-531235	Cable	7,173	8,566	8,908	8,880
1040-1535-531601	Office Equipment	24,823	28,682	25,000	25,000
1040-1535-531602	Computer Upgrades	73,424	60,765	53,002	30,002
	Total	105,420	98,013	86,910	63,882
INFO. TECHNOLOGY TOTALS		901,325	856,528	967,488	974,580
HUMAN RESOURCES					
Salaries & Wages					
1040-1540-511000	Salaries & Wages	156,258	158,295	166,116	172,920
1040-1540-511300	Overtime	30	39	1,043	1,080
	Total	156,287	158,334	167,159	174,000
Employee Benefits					
1040-1540-512100	Group Insurance	32,098	30,699	33,536	30,001
1040-1540-512200	FICA Tax	11,357	11,491	12,787	13,311
1040-1540-512400	Retirement Contrib/Pension	16,355	16,073	15,044	17,400
1040-1540-512901	Health & Wellness	224	(58)	1,200	1,700
1040-1540-512902	Employee Meetings & Awards	6,282	4,739	6,550	5,900
	Total	\$ 66,316	\$ 62,944	\$ 69,117	\$ 68,312



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Purchased Professional & Technical Services (Human Resources continues)					
1040-1540-521101	Management Consulting Services	\$ 930	\$ 1,642	\$ 2,000	\$ 12,000
1040-1540-521300	Technical Services	1,418	24	1,500	-
	Total	2,348	1,666	3,500	12,000
Other Purchased Services					
1040-1540-523600	Dues & Professional Fees	588	809	1,130	1,130
1040-1540-523700	Certification/ Educ/Training	4,842	2,542	6,400	6,400
1040-1540-523901	Recruitment & Hiring	11,254	13,574	16,301	14,401
	Total	16,684	16,925	23,831	21,931
Supplies					
1040-1540-531109	Safety / Disaster Mgmt Supplies & Equipment	133	-	1,100	1,400
1040-1540-531400	Subscriptions & Periodicals	444	-	700	700
1040-1540-531601	Office Equipment	973	-	900	1,000
1040-1540-531702	Employee Relations	497	710	700	800
	Total	2,047	710	3,400	3,900
Self Funded Insurance					
1040-1540-552200	Claims	228	740	8,000	8,000
	Total	228	740	8,000	8,000
	HUMAN RESOURCES TOTALS	243,910	241,319	275,007	288,143
CUSTODIAL/BLDG. MAINTENANCE					
Salaries & Wages					
1040-1565-511000	Salaries & Wages	29,466	39,486	40,508	41,927
1040-1565-511300	Overtime	46	135	995	1,030
	Total	29,512	39,621	41,503	42,957
Employee Benefits					
1040-1565-512100	Group Insurance	14,164	14,341	15,092	16,780
1040-1565-512200	FICA Tax	2,041	2,819	3,175	3,286
1040-1565-512400	Retirement Contrib/Pension	3,793	3,976	3,735	4,295
	Total	\$ 19,998	\$ 21,136	\$ 22,002	\$ 24,361



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Purchased Professional & Technical Services (Custodial/BLDG. Maintenance continues)					
1040-1565-521303	Maintenance Tech/ Contracts	\$ 6,997	\$ 11,920	\$ 8,034	\$ 36,111
	Total	6,997	11,920	8,034	36,111
Purchased Property Services					
1040-1565-522130	Bldg. Maintenance/Cleaning	8,288	5,785	6,776	15,452
	Total	8,288	5,785	6,776	15,452
Supplies					
1040-1565-531102	Building Supplies	4,618	5,608	5,041	5,240
	Total	4,618	5,608	5,041	5,240
	CUSTODIAL/BLDG. MAINTENANCE TOTALS	69,413	84,070	83,356	124,121
DEPARTMENT TOTAL: CITY CLERK/BUSINESS OFFICE		\$ 2,669,787	\$ 2,657,656	\$ 2,959,104	\$ 3,153,554
GENERAL GOVERNMENT					
GENERAL GOVT OPERATIONS/SERVICES					
Salaries & Wages					
1060-1566-511210	Event Salaries	31,801	35,523	34,230	26,720
	Total	31,801	35,523	34,230	26,720
Employee Benefits					
1060-1566-512200	FICA Tax	2,370	2,645	2,772	2,044
	Total	2,370	2,645	2,772	2,044
Purchased Property Services					
1060-1566-522130	Bldg. Maintenance/Cleaning	-	-	102,950	-
1060-1566-522140	Landscaping Downtown Properties	45,263	48,834	57,447	75,136
1060-1566-522146	Landscaping PIB Medians	3,164	3,164	3,165	3,360
1060-1566-522147	Landscaping Public Safety	8,665	8,665	8,666	9,000
1060-1566-522202	Vehicle Repairs/Maintenance	1,220	-	-	810
1060-1566-522205	Repairs & Maint - Landscape	-	-	-	1,500
1060-1566-522320	Equipment Rental	2,010	1,992	2,000	2,000
	Total	\$ 60,322	\$ 62,655	\$ 174,228	\$ 91,806



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Other Purchased Services (General Government Operations/Services continues)					
1060-1566-523101	Insurance Deductible	\$ 4,769	\$ 2,000	\$ 2,500	\$ 3,000
	Total	4,769	2,000	2,500	3,000
Supplies					
1060-1566-531101	Postage	6,086	6,026	7,412	7,575
1060-1566-531210	Water/Sewer	26,518	17,390	14,139	22,141
1060-1566-531215	Stormwater Fees	14,448	14,648	12,917	14,138
1060-1566-531230	Electric	76,278	77,949	87,072	92,052
1060-1566-531401	Records Preservation	215	8	250	250
1060-1566-531702	Employee Relations	2,237	1,584	2,030	2,100
	Total	125,782	117,605	123,820	138,256
	GENERAL GOVT OPERATIONS/SERVICES TOTALS	225,044	220,428	337,550	261,826
RED CLAY THEATRE					
Purchased Property Services					
1060-1573-522110	Garbage Disposal Services	-	-	400	-
1060-1573-522203	General Emergency Repairs	6,796	7,158	9,500	9,500
	Total	6,796	7,158	9,900	9,500
Other Purchased Services					
1060-1573-523201	Telephone	7,588	3,222	3,120	3,120
	Total	7,588	3,222	3,120	3,120
Supplies					
1060-1573-531210	Water/Sewer	1,240	1,424	1,420	1,620
1060-1573-531220	Gas	1,805	1,841	2,040	2,040
1060-1573-531230	Electric	15,736	14,671	15,172	15,816
	Total	18,781	17,936	18,632	19,476
	RED CLAY THEATRE TOTALS	33,165	28,316	31,652	32,096
DEPARTMENT TOTAL: GENERAL GOVERNMENT		\$ 258,209	\$ 248,744	\$ 369,202	\$ 293,922



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
PUBLIC INFORMATION/MARKETING					
PUBLIC INFORMATION ADMINISTRATION					
Salaries & Wages					
1080-1570-511000	Salaries & Wages	\$ 183,357	\$ 245,715	\$ 254,153	\$ 274,233
1080-1570-511101	Part Time Salaries & Wages	-	111	850	-
1080-1570-511200	Seasonal/Temporary	6,725	-	-	-
1080-1570-511300	Overtime	1,986	1,366	2,192	2,451
	Total	192,068	247,192	257,195	276,684
Employee Benefits					
1080-1570-512100	Group Insurance	29,311	56,036	71,792	79,910
1080-1570-512200	FICA Tax	15,019	18,532	19,740	21,166
1080-1570-512400	Retirement Contrib/Pension	19,111	25,956	24,172	26,890
	Total	63,441	100,524	115,704	127,966
Purchased Professional & Technical Services					
1080-1570-521200	Professional Services	28,565	19,844	7,501	7,501
	Total	28,565	19,844	7,501	7,501
Other Purchased Services					
1080-1570-523203	Cell Phones	3,110	4,800	4,800	4,800
1080-1570-523600	Dues & Professional Fees	5,030	7,137	12,281	12,280
1080-1570-523700	Certification/ Educ/Training	2,304	2,012	3,500	3,500
	Total	10,444	13,949	20,581	20,580
Supplies					
1080-1570-531100	Office Supplies	1,278	660	2,000	2,000
1080-1570-531703	Emp/Council & Comm. Relations	9,804	14,202	16,100	12,350
1080-1570-531704	Citywide Promotions	51,105	55,191	61,900	66,200
1080-1570-531705	Newsletter	45,799	46,228	60,700	64,200
	Total	107,986	116,281	140,700	144,750
Machinery & Equipment					
1080-1570-542300	Furniture & Fixtures	4,291	-	-	-
	Total	4,291	-	-	-
PUBLIC INFORMATION ADMINISTRATION TOTALS		\$ 406,795	\$ 497,790	\$ 541,681	\$ 577,481



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
DOWNTOWN/MAIN STREET					
Other Purchased Services					
1080-1571-523301	Advertising/Promotions	\$ 25,518	\$ 25,677	\$ 35,570	\$ 35,570
1080-1571-523802	Music Licensing Fees	1,076	1,111	1,200	1,200
1080-1571-523850	Contract Labor	11,259	9,907	12,150	21,500
	Total	37,853	36,695	48,920	58,270
Supplies					
1080-1571-531103	Signs/Banners	5,486	15,324	5,500	5,500
1080-1571-531104	Supplies	4,123	3,652	3,000	4,500
1080-1571-531600	Small Equipment	1,110	4,685	1,000	1,000
1080-1571-531800	Special Events	176,768	210,270	203,000	242,200
1080-1571-531801	New Years Eve Celebration	39,722	-	2	2
1080-1571-531802	Fireworks/Concerts	19,041	21,168	30,000	30,000
	Total	246,250	255,099	242,502	283,202
DOWNTOWN/MAIN STREET TOTALS		284,103	291,794	291,422	341,472
FESTIVAL CENTER					
Purchased Property Services					
1080-1572-522130	Bldg. Maintenance/Cleaning	-	-	-	8,088
1080-1572-522321	Linen/Uniform Rental Service	-	7,995	5,000	3,500
	Total	-	7,995	5,000	11,588
Supplies					
1080-1572-531102	Building Supplies	-	4,778	5,600	6,000
1080-1572-531210	Water/Sewer	-	5,202	9,000	6,500
1080-1572-531220	Gas	-	5,319	9,000	7,500
1080-1572-531230	Electric	-	20,355	28,500	27,000
1080-1572-531600	Small Equipment	-	-	4,000	3,000
	Total	\$ -	\$ 35,654	\$ 56,100	\$ 50,000



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Machinery & Equipment (Festival Center continues)					
1080-1572-542100	Machinery	\$ -	\$ -	\$ 68,820	\$ -
	Total	-	-	68,820	-
FESTIVAL CENTER TOTALS		-	43,649	129,920	61,588
DEPARTMENT TOTAL: PUBLIC INFORMATION/MARKETING		\$ 690,898	\$ 833,233	\$ 963,023	\$ 980,541
MUNICIPAL COURT					
MUNICIPAL COURT ADMINISTRATION					
Salaries & Wages					
2000-2100-511000	Salaries & Wages	392,424	409,142	431,412	441,978
2000-2100-511101	Part Time Salaries & Wages	28,641	27,117	37,029	41,616
2000-2100-511200	Seasonal/Temporary	8,400	5,200	11,604	12,000
2000-2100-511300	Overtime	182	1,769	2,746	2,752
	Total	429,647	443,228	482,791	498,346
Employee Benefits					
2000-2100-512100	Group Insurance	70,459	66,490	60,979	57,198
2000-2100-512200	FICA Tax	32,359	34,021	37,385	38,123
2000-2100-512400	Retirement Contrib/Pension	37,982	37,758	35,077	40,974
	Total	140,800	138,269	133,441	136,295
Purchased Professional & Technical Services					
2000-2100-521310	Witness Fees	-	-	150	150
2000-2100-521311	Indigent Defense	3,327	2,386	2,950	3,250
2000-2100-521312	Language Translator	1,505	2,055	2,610	2,610
2000-2100-521313	Collection Agency Fees	-	-	-	1
	Total	4,832	4,441	5,710	6,011
Purchased Property Services					
2000-2100-522201	Office Equipment Maintenance	300	199	600	600
2000-2100-522322	Equipment Leases	294	588	750	800
	Total	\$ 594	\$ 787	\$ 1,350	\$ 1,400



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Other Purchased Services (Municipal Court Administration continues)					
2000-2100-523203	Cell Phones	\$ 960	\$ 960	\$ 960	\$ 960
2000-2100-523300	Advertising/Public Notices	100	25	350	350
2000-2100-523600	Dues & Professional Fees	1,221	1,160	1,669	1,934
2000-2100-523700	Certification/ Educ/Training	6,780	6,410	9,580	12,480
2000-2100-523850	Contract Labor	-	-	7,100	1
	Total	9,061	8,555	19,659	15,725
Supplies					
2000-2100-531100	Office Supplies	5,375	2,746	5,450	5,750
2000-2100-531400	Subscriptions & Periodicals	376	514	670	670
2000-2100-531601	Office Equipment	2,118	2,011	2,145	2,145
2000-2100-531703	Emp/Council & Comm. Relations	671	1,020	1,110	1,110
	Total	8,540	6,291	9,375	9,675
Municipal Court Administration Totals		593,474	601,571	652,326	667,452
DEPARTMENT TOTAL: MUNICIPAL COURT		\$ 593,474	\$ 601,571	\$ 652,326	\$ 667,452
POLICE					
POLICE ADMINISTRATION					
Salaries & Wages					
3000-3210-511000	Salaries & Wages	411,263	411,188	540,456	451,159
3000-3210-511300	Overtime	87	142	3,101	3,211
	Total	411,350	411,330	543,557	454,370
Employee Benefits					
3000-3210-512100	Group Insurance	66,156	66,498	84,563	67,578
3000-3210-512200	FICA Tax	30,187	30,560	45,511	34,017
3000-3210-512400	Retirement Contrib/Pension	43,237	42,174	48,709	43,151
	Total	139,580	139,232	178,783	144,746
Purchased Professional & Technical Services					
3000-3210-521200	Professional Services	70,436	79,886	108,000	88,000
3000-3210-521303	Maintenance Tech/ Contracts	9,800	8,913	114,932	10,000
	Total	\$ 80,236	\$ 88,799	\$ 222,932	\$ 98,000



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Purchased Property Services (Police Administration continues)					
3000-3210-522130	Bldg. Maintenance/Cleaning	\$ 13,455	\$ 10,359	\$ 11,000	\$ 15,000
	Total	13,455	10,359	11,000	15,000
Other Purchased Services					
3000-3210-523203	Cell Phones	1,920	1,920	2,320	1,920
3000-3210-523600	Dues & Professional Fees	230	30	405	405
3000-3210-523700	Certification/ Educ/Training	57,576	20,297	21,600	31,000
	Total	59,726	22,247	24,325	33,325
Supplies					
3000-3210-531100	Office Supplies	19,983	18,580	19,815	21,000
3000-3210-531210	Water/Sewer	1,980	1,924	2,000	2,000
3000-3210-531230	Electric	119,443	126,347	140,000	120,000
3000-3210-531702	Employee Relations	160	398	585	600
3000-3210-531706	Uniforms	712	664	1,200	1,200
	Total	142,278	147,913	163,600	144,800
	POLICE ADMINISTRATION TOTALS	846,625	819,880	1,144,197	890,241
CRIMINAL INVESTIGATIONS DIVISION					
Salaries & Wages					
3000-3221-511000	Salaries & Wages	598,704	604,524	586,360	680,075
3000-3221-511300	Overtime	18,084	34,757	34,962	36,460
	Total	616,788	639,281	621,322	716,535
Employee Benefits					
3000-3221-512100	Group Insurance	132,839	122,315	130,518	165,084
3000-3221-512200	FICA Tax	45,387	47,369	47,657	54,815
3000-3221-512400	Retirement Contrib/Pension	59,938	60,702	54,365	70,207
	Total	238,164	230,386	232,540	290,106
Purchased Property Services					
3000-3221-522201	Office Equipment Maintenance	-	-	160	500
	Total	\$ -	\$ -	\$ 160	\$ 500



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Other Purchased Services (Criminal Investigations Division continues)					
3000-3221-523203	Cell Phones	\$ 160	\$ 960	\$ 160	\$ 960
3000-3221-523600	Dues & Professional Fees	700	760	1,100	1,050
3000-3221-523700	Certification/ Educ/Training	-	210	7,230	7,230
	Total	860	1,930	8,490	9,240
Supplies					
3000-3221-531104	Supplies	-	670	1,240	1,365
3000-3221-531107	Evidence Collection & Processing	789	919	5,000	5,000
3000-3221-531601	Office Equipment	153	-	840	500
3000-3221-531603	Police Equipment	1,382	1,270	4,800	4,801
3000-3221-531604	Police Vests	9,187	4,809	22,392	14,530
3000-3221-531703	Emp/Council & Comm. Relations	11,895	12,632	12,428	15,053
3000-3221-531706	Uniforms	5,639	3,798	5,830	5,830
	Total	29,045	24,098	52,530	47,079
	CRIMINAL INVESTIGATIONS DIVISION TOTALS	884,857	895,695	915,042	1,063,460
POLICE UNIFORM DIVISION					
Salaries & Wages					
3000-3223-511000	Salaries & Wages	2,564,667	2,491,072	2,572,428	2,539,608
3000-3223-511101	Part Time Salaries & Wages	800	800	3,000	3,000
3000-3223-511300	Overtime	187,268	168,032	191,198	193,484
	Total	2,752,735	2,659,904	2,766,626	2,736,092
Employee Benefits					
3000-3223-512100	Group Insurance	574,935	552,549	608,352	701,605
3000-3223-512200	FICA Tax	202,905	196,041	213,291	209,311
3000-3223-512400	Retirement Contrib/Pension	279,684	258,366	234,036	259,704
	Total	1,057,524	1,006,956	1,055,679	1,170,620
Purchased Professional & Technical Services					
3000-3223-521312	Language Translator	1,029	1,353	1,500	1,500
	Total	\$ 1,029	\$ 1,353	\$ 1,500	\$ 1,500



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Purchased Property Services (Police Uniform Division continues)					
3000-3223-522201	Office Equipment Maintenance	\$ 227	\$ -	\$ 1,000	\$ 1,000
3000-3223-522206	Repairs & Maint - Equipment	2,278	5,778	7,325	7,325
	Total	2,505	5,778	8,325	8,325
Other Purchased Services					
3000-3223-523203	Cell Phones	960	1,920	2,720	1,920
3000-3223-523600	Dues & Professional Fees	-	180	180	180
3000-3223-523700	Certification/ Educ/Training	-	6,105	8,400	8,015
	Total	960	8,205	11,300	10,115
Supplies					
3000-3223-531108	Prisoner Medical & Supply	4,294	3,509	16,200	29,288
3000-3223-531111	Supplies - K-9	6,339	5,099	9,011	7,511
3000-3223-531112	Supplies - Horse Patrol	-	3,938	5,300	6,800
3000-3223-531603	Police Equipment	30,240	28,825	19,779	22,297
3000-3223-531706	Uniforms	18,690	16,376	32,676	38,365
	Total	59,563	57,747	82,966	104,261
	POLICE UNIFORM DIVISION TOTALS	3,874,316	3,739,943	3,926,396	4,030,913
POLICE SUPPORT SRVCS DIVISION					
Salaries & Wages					
3000-3224-511000	Salaries & Wages	455,218	460,113	544,781	775,813
3000-3224-511101	Part Time Salaries & Wages	120,472	110,890	198,088	226,310
3000-3224-511300	Overtime	27,322	25,678	27,223	41,018
	Total	603,012	596,681	770,092	1,043,141
Employee Benefits					
3000-3224-512100	Group Insurance	109,833	107,291	128,067	217,927
3000-3224-512200	FICA Tax	44,122	43,599	59,746	79,800
3000-3224-512400	Retirement Contrib/Pension	46,215	45,425	47,109	77,239
	Total	\$ 200,170	\$ 196,315	\$ 234,922	\$ 374,966



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Purchased Property Services (Police Support Services Division continues)					
3000-3224-522130	Bldg. Maintenance/Cleaning	\$ -	\$ -	\$ -	13,987
3000-3224-522201	Office Equipment Maintenance	1,930	119	3,000	3,000
	Total	1,930	119	3,000	16,987
Other Purchased Services					
3000-3224-523202	Support Agreements	82,837	185,560	245,125	228,684
3000-3224-523203	Cell Phones	-	64	1,408	2,688
3000-3224-523600	Dues & Professional Fees	339	455	600	600
3000-3224-523700	Certification/ Educ/Training	-	4,777	17,000	15,000
3000-3224-523902	Records Destruction	605	696	800	800
	Total	83,781	191,552	264,933	247,772
Supplies					
3000-3224-531101	Postage	7,080	788	3,000	3,000
3000-3224-531107	Evidence Collection & Processing	6,117	10,883	14,140	14,090
3000-3224-531601	Office Equipment	7,042	5,836	4,900	7,900
3000-3224-531602	Computer Upgrades	58,005	107,929	124,853	93,153
3000-3224-531603	Police Equipment	47,471	41,370	24,700	31,500
3000-3224-531706	Uniforms	9,639	9,864	5,000	6,000
	Total	135,354	176,670	176,593	155,643
POLICE SUPPORT SRVCS DIVISION TOTALS		1,024,247	1,161,337	1,449,540	1,838,509
POLICE DISPATCH					
Salaries & Wages					
3000-3270-511000	Salaries & Wages	469,881	467,918	544,403	525,817
3000-3270-511101	Part Time Salaries & Wages	-	-	14,817	30,878
3000-3270-511300	Overtime	32,065	52,547	48,363	33,352
	Total	501,946	520,465	607,583	590,047
Employee Benefits					
3000-3270-512100	Group Insurance	123,289	122,637	176,230	128,894
3000-3270-512200	FICA Tax	35,653	37,307	46,480	45,139
3000-3270-512400	Retirement Contrib/Pension	49,303	48,047	48,022	51,800
	Total	\$ 208,245	\$ 207,991	\$ 270,732	\$ 225,833



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Purchased Property Services (Police Dispatch continues)					
3000-3270-522321	Equipment Leases	\$ 3,476	\$ 312,986	\$ 3,396	\$ 3,396
	Total	3,476	312,986	3,396	3,396
Other Purchased Services					
3000-3270-523202	Support Agreements	37,114	37,038	41,250	41,250
3000-3270-523203	Cell Phones	-	16	192	1,152
3000-3270-523700	Certification/ Educ/Training	-	-	-	6,000
	Total	37,114	37,054	41,442	48,402
Supplies					
3000-3270-531100	Office Supplies	239	273	200	200
3000-3270-531601	Office Equipment	7,155	5,049	6,210	4,200
	Total	7,394	5,322	6,410	4,400
Machinery & Equipment					
3000-3270-542100	Machinery	-	127,828	111,316	134,285
3000-3270-542400	Computers	-	2,393	4,000	4,000
	Total	-	130,221	115,316	138,285
POLICE DISPATCH TOTALS		758,175	1,214,039	1,044,879	1,010,363
CONSOLIDATED VEH MAINT DIVISION					
Purchased Property Services					
3000-3290-522202	Vehicle Repairs/Maintenance	164,338	166,195	146,372	145,386
3000-3290-522207	Vehicle Accident Repairs	28,857	23,908	30,000	30,000
3000-3290-522322	Equipment Leases	38,084	38,410	-	-
	Total	231,279	228,513	176,372	175,386
Other Purchased Services					
3000-3290-523101	Insurance Deductible	7,940	3,556	6,000	6,000
3000-3290-523600	Dues & Professional Fees	499	499	499	499
3000-3290-523700	Certification/ Educ/Training	-	1,669	6,195	5,995
3000-3290-523903	Emissions/Tags/Titles	1,017	1,650	2,415	2,455
	Total	\$ 9,456	\$ 7,374	\$ 15,109	\$ 14,949



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Supplies (Consolidated Vehicle Maintenance division continues)					
3000-3290-531270	Fuel & Oil	\$ 203,297	\$ 235,084	\$ 300,000	\$ 300,000
3000-3290-531603	Police Equipment	13,077	6,464	6,738	5,770
	Total	216,374	241,548	306,738	305,770
	CONSOLIDATED VEH MAINT DIVISION TOTALS	457,109	477,435	498,219	496,105
	DEPARTMENT TOTAL: POLICE	\$ 7,845,329	\$ 8,308,329	\$ 8,978,273	\$ 9,329,591
PUBLIC WORKS					
PUBLIC WORKS ADMINISTRATION					
Salaries & Wages					
4000-4100-511000	Salaries & Wages	688,333	693,516	786,847	807,909
4000-4100-511101	Part Time Salaries & Wages	44,427	48,766	55,753	59,492
4000-4100-511300	Overtime	44,722	60,560	59,039	58,750
	Total	777,482	802,842	901,639	926,151
Employee Benefits					
4000-4100-512100	Group Insurance	221,676	196,609	241,656	268,437
4000-4100-512200	FICA Tax	56,459	58,981	69,244	70,851
4000-4100-512400	Retirement Contrib/Pension	71,127	70,241	67,615	73,130
	Total	349,262	325,831	378,515	412,418
Purchased Professional & Technical Services					
4000-4100-521199	Professional Services	10,893	17,980	9,461	37,260
	Total	10,893	17,980	9,461	37,260
Purchased Property Services					
4000-4100-522110	Garbage Disposal Services	-	-	-	64,746
4000-4100-522202	Vehicle Repairs/Maintenance	14,882	7,736	16,820	16,820
4000-4100-522203	General Emergency Repairs	15,494	29,314	24,825	36,900
4000-4100-522206	Repairs & Maint - Equipment	35,453	42,494	31,480	31,480
4000-4100-522208	Repairs & Maint - Streets/ Sidewalks	6,739	1,991	7,500	1
4000-4100-522321	Linen/Uniform Rental Service	6,923	4,432	8,160	7,470
	Total	\$ 79,491	\$ 85,967	\$ 88,785	\$ 157,417



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Other Purchased Services (Public Works Admin continues)					
4000-4100-523203	Cell Phones	\$ 2,920	\$ 4,920	\$ 4,640	\$ 3,360
4000-4100-523600	Dues & Professional Fees	4,442	4,432	5,350	6,100
4000-4100-523700	Certification/ Educ/Training	3,528	5,127	5,740	5,680
	Total	10,890	14,479	15,730	15,140
Supplies					
4000-4100-531100	Office Supplies	1,528	1,386	1,850	1,850
4000-4100-531103	Signs/Banners	5,603	7,619	10,100	10,000
4000-4100-531104	Supplies	24,429	25,053	19,500	19,500
4000-4100-531108	Prisoner Medical & Supply	12,487	11,636	13,500	14,000
4000-4100-531109	Safety / Disaster Mgmt Supplies & Equipment	24,818	29,897	18,700	34,500
4000-4100-531210	Water/Sewer	3,074	2,996	4,400	4,800
4000-4100-531220	Gas	2,766	3,774	3,960	3,960
4000-4100-531230	Electric	10,649	10,663	11,220	11,220
4000-4100-531600	Small Equipment	6,039	3,931	4,700	6,600
4000-4100-531703	Emp/Council & Comm. Relations	2,385	3,828	3,800	3,400
	Total	93,778	100,783	91,730	109,830
Machinery & Equipment					
4000-4100-542100	Machinery	40,000	-	18,000	-
4000-4100-542200	Vehicles	-	-	39,045	30,000
	Total	40,000	-	57,045	30,000
	PUBLIC WORKS ADMINISTRATION TOTALS	1,361,796	1,347,882	1,542,905	1,688,216
COMMUNITY ENHANCEMENT					
Supplies					
4000-4120-531110	Veterans Flags & Markers	4,640	5,076	6,050	6,050
4000-4120-531707	Holiday Decorations	12,147	14,294	17,500	36,121
	Total	16,787	19,370	23,550	42,171
	Community Enhancement Totals	\$ 16,787	\$ 19,370	\$ 23,550	\$ 42,171



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
CITYWIDE BUILDING/PROPERTY MAINT					
Purchased Professional & Technical Services					
4000-4125-521302	Maintenance Tech/ Contracts	\$ 45,393	\$ 54,733	\$ 64,876	\$ 18,220
	Total	45,393	54,733	64,876	18,220
Purchased Property Services					
4000-4125-522130	Bldg. Maintenance/Cleaning	4,541	3,293	6,500	7,500
4000-4125-522210	General Repairs	99,719	85,573	77,600	50,000
	Total	104,260	88,866	84,100	57,500
	CITYWIDE BUILDING/PROPERTY MAINT TOTALS	149,653	143,599	148,976	75,720
RECYCLABLES COLLECTION					
Purchased Professional & Technical Services					
4000-4540-521299	Technical Services	-	-	3,035	3,400
	Total	-	-	3,035	3,400
	RECYCLABLES COLLECTION TOTALS	-	-	3,035	3,400
	DEPARTMENT TOTAL: PUBLIC WORKS	\$ 1,528,236	\$ 1,510,851	\$ 1,718,466	\$ 1,809,507
PARKS & RECREATION					
CULTURAL RECREATION ADMIN					
Salaries & Wages					
6000-6110-511000	Salaries & Wages	535,798	542,801	558,011	613,646
6000-6110-511101	Part Time Salaries & Wages	155,118	147,360	160,141	119,113
6000-6110-511200	Seasonal/Temporary	168,067	167,092	163,294	163,294
6000-6110-511300	Overtime	2,383	2,696	3,264	3,884
	Total	861,366	859,949	884,710	899,937
Employee Benefits					
6000-6110-512100	Group Insurance	132,716	132,022	130,344	152,173
6000-6110-512200	FICA Tax	64,647	64,617	67,680	68,845
6000-6110-512400	Retirement Contrib/Pension	57,503	56,673	54,015	61,753
	Total	254,866	253,312	252,039	282,771
Purchased Professional & Technical Services					
6000-6110-521302	Maintenance Tech/ Contracts	-	-	-	24,274
	Total	\$ -	\$ -	\$ -	24,274



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Purchased Property Services (Cultural Recreation Admin continues)					
6000-6110-522130	Bldg. Maintenance/Cleaning	\$ 155,504	\$ 149,056	\$ 132,224	\$ 123,283
6000-6110-522144	Landscaping Buntin Road park	12,969	12,411	12,528	12,528
6000-6110-522149	Landscaping	42,480	36,497	43,569	43,569
6000-6110-522202	Vehicle Repairs/Maintenance	471	246	667	500
6000-6110-522206	Repairs & Maint - Equipment	472	406	633	800
	Total	211,896	198,616	189,621	180,680
Other Purchased Services					
6000-6110-523203	Cell Phones	8,160	7,440	7,440	7,440
6000-6110-523301	Advertising/Promotions	13,101	12,924	11,138	11,628
6000-6110-523500	Travel/Parking	1,661	409	1,710	2,835
6000-6110-523600	Dues & Professional Fees	1,727	1,905	2,015	2,015
6000-6110-523700	Certification/ Educ/Training	2,125	5,852	7,395	6,270
6000-6110-523801	Software Licenses	14,653	15,442	14,400	16,404
	Total	41,427	43,972	44,098	46,592
Supplies					
6000-6110-531100	Office Supplies	3,084	2,255	3,342	3,342
6000-6110-531601	Office Equipment	542	120	389	489
6000-6110-531703	Emp/Council & Comm. Relations	4,642	3,142	5,150	5,150
6000-6110-531706	Uniforms	4,372	4,304	4,200	4,200
6000-6110-531720	Park Projects	-	-	2,500	2,500
	Total	12,640	9,821	15,581	15,681
	CULTURAL RECREATION ADMIN TOTALS	1,382,195	1,365,670	1,386,049	1,449,935
RECREATION PROGRAMS					
Other Purchased Services					
6000-6115-523849	Contract Labor	82,463	72,845	78,000	78,000
	Total	\$ 82,463	\$ 72,845	\$ 78,000	\$ 78,000



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Supplies (Recreation Programs continue)					
6000-6115-531104	Supplies	\$ 32,197	\$ 24,278	\$ 24,017	\$ 26,635
6000-6115-531105	Seniors Program Supplies	12,170	11,556	11,650	11,950
6000-6115-531106	Program Development/ Expansion	3,041	1,169	2,890	3,200
6000-6115-531300	Food / Concession Supplies	906	326	494	500
6000-6115-531600	Small Equipment	7,582	1,346	3,116	10,502
6000-6115-531800	Special Events	10,701	10,418	12,350	9,250
	Total	66,597	49,093	54,517	62,037
RECREATION PROGRAMS TOTALS		149,060	121,938	132,517	140,037
FESTIVAL CENTER					
Purchased Property Services					
6000-6190-522320	Linen/Uniform Rental Service	4,968	-	-	-
	Total	4,968	-	-	-
Supplies					
6000-6190-531210	Water/Sewer	6,254	-	-	-
6000-6190-531220	Gas	5,075	-	-	-
6000-6190-531230	Electric	18,456	-	-	-
	Total	29,785	-	-	-
FESTIVAL CENTER TOTALS		34,753	-	-	-
W.P. JONES PARK					
Supplies					
6000-6217-531210	Water/Sewer	3,024	1,035	2,044	4,800
6000-6217-531220	Gas	1,521	1,503	2,970	3,000
6000-6217-531230	Electric	6,277	6,032	6,600	6,600
	Total	10,822	8,570	11,614	14,400
W.P. JONES PARK TOTALS		10,822	8,570	11,614	14,400
ROGERS BRIDGE PARK					
Purchased Property Services					
6000-6218-522319	Equipment Rental	3,380	3,120	3,380	3,380
	Total	\$ 3,380	\$ 3,120	\$ 3,380	\$ 3,380



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Supplies (Rogers Bridge Park continues)					
6000-6218-531210	Water/Sewer	\$ 11,161	\$ 15,828	\$ 14,500	\$ 14,500
6000-6218-531230	Electric	2,586	2,091	2,600	2,900
	Total	13,747	17,919	17,100	17,400
ROGERS BRIDGE PARK TOTALS		17,127	21,039	20,480	20,780
W.P. JONES PARK TENNIS					
Supplies					
6000-6220-531210	Water/Sewer	793	777	2,000	1,320
6000-6220-531230	Electric	9,624	7,605	7,122	9,972
	Total	10,417	8,382	9,122	11,292
W.P. JONES PARK TENNIS TOTALS		10,417	8,382	9,122	11,292
BUNTEN PARK TENNIS					
Supplies					
6000-6221-531229	Electric	3,760	3,943	4,500	4,500
	Total	3,760	3,943	4,500	4,500
BUNTEN PARK TENNIS TOTALS		3,760	3,943	4,500	4,500
BUNTEN PARK ATHLETICS					
Supplies					
6000-6222-531210	Water/Sewer	7,988	5,328	12,000	12,000
6000-6222-531220	Gas	1,165	1,066	3,000	3,000
6000-6222-531230	Electric	54,903	70,840	71,756	69,000
6000-6222-531600	Small Equipment	34,766	13,571	8,565	12,781
	Total	98,822	90,805	95,321	96,781
BUNTEN PARK ATHLETICS TOTALS		98,822	90,805	95,321	96,781
SCOTT HUDGENS PARK ATHLETICS					
Supplies					
6000-6223-531210	Water/Sewer	1,205	1,415	2,040	2,040
6000-6223-531230	Electric	3,340	3,125	4,500	4,500
	Total	4,545	4,540	6,540	6,540
SCOTT HUDGENS PARK ATHLETICS TOTALS		4,545	4,540	6,540	6,540
DEPARTMENT TOTAL: PARKS & RECREATION		\$ 1,711,501	\$ 1,624,887	\$ 1,666,143	\$ 1,744,265



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
PLANNING & DEVELOPMENT					
PLANNING & DEVELOPMENT ADMIN					
Salaries & Wages					
7000-7410-511000	Salaries & Wages	\$ 327,920	\$ 329,011	\$ 393,863	\$ 436,048
7000-7410-511101	Part Time Salaries & Wages	11,436	21,395	27,050	28,145
7000-7410-511300	Overtime	1,260	1,345	4,600	4,377
	Total	340,616	351,751	425,513	468,570
Employee Benefits					
7000-7410-512100	Group Insurance	57,197	66,226	94,554	107,035
7000-7410-512200	FICA Tax	25,871	26,339	33,317	35,846
7000-7410-512400	Retirement Contrib/Pension	33,255	32,208	35,821	43,069
	Total	116,323	124,773	163,692	185,950
Purchased Professional & Technical Services					
7000-7410-521199	Professional Services	177,980	175,282	112,760	98,760
	Total	177,980	175,282	112,760	98,760
Purchased Property Services					
7000-7410-522201	Office Equipment Maintenance	-	-	250	250
7000-7410-522202	Vehicle Repairs/Maintenance	1,184	470	2,000	2,000
	Total	1,184	470	2,250	2,250
Other Purchased Services					
7000-7410-523203	Cell Phones	992	960	960	960
7000-7410-523300	Advertising/Public Notices	2,738	1,635	1,750	1,750
7000-7410-523400	Printing & Binding	2,474	1,548	2,000	2,000
7000-7410-523500	Travel/Parking	656	2,117	3,735	3,735
7000-7410-523600	Dues & Professional Fees	436	406	795	795
7000-7410-523700	Certification/ Educ/Training	4,549	4,524	7,975	7,975
	Total	\$ 11,845	\$ 11,190	\$ 17,215	\$ 17,215



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Supplies (Planning & Development Admin continues)					
7000-7410-531100	Office Supplies	\$ 4,470	\$ 3,153	\$ 4,950	\$ 3,950
7000-7410-531104	Supplies	1,235	1,422	1,500	1,500
7000-7410-531400	Subscriptions & Periodicals	192	135	1,195	1,195
7000-7410-531703	Emp/Council & Comm. Relations	1,053	800	1,500	1,500
7000-7410-531706	Uniforms	-	-	2,000	1,500
	Total	6,950	5,510	11,145	9,645
Machinery & Equipment					
7000-7410-542199	Vehicles	-	-	-	52,000
	Total	-	-	-	52,000
Payments to Others					
7000-7410-573001	Community Betterment Program	3,600	16,813	14,004	14,004
	Total	3,600	16,813	14,004	14,004
	PLANNING & DEVELOPMENT ADMIN TOTALS	658,498	685,789	746,579	848,394
STREET LIGHTS					
Purchased Property Services					
7000-7415-522209	General Repairs	-	3,290	15,000	15,000
	Total	-	3,290	15,000	15,000
Supplies					
7000-7415-531229	Electric	315,077	319,919	341,532	340,340
	Total	315,077	319,919	341,532	340,340
	STREET LIGHTS TOTALS	315,077	319,919	341,532	340,340
ECONOMIC DEVELOPMENT					
Salaries & Wages					
7000-7520-510999	Salaries & Wages	139,044	142,689	146,256	161,185
	Total	139,044	142,689	146,256	161,185
Employee Benefits					
7000-7520-512100	Group Insurance	27,494	32,451	35,957	32,157
7000-7520-512200	FICA Tax	10,307	10,508	11,189	12,331
7000-7520-512400	Retirement Contrib/Pension	14,610	14,528	13,163	16,119
	Total	\$ 52,411	\$ 57,487	\$ 60,309	\$ 60,607



ACCOUNT	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET
Purchased Professional & Technical Services					
7000-7520-521299	Technical Services	\$ 9,858	\$ -	\$ -	\$ -
	Total	9,858	-	-	-
Other Purchased Services					
7000-7520-523203	Cell Phones	960	960	960	960
7000-7520-523500	Travel/Parking	-	115	300	300
7000-7520-523600	Dues & Professional Fees	15,175	21,207	21,280	21,280
7000-7520-523700	Certification/ Educ/Training	3,878	1,130	2,343	2,343
	Total	20,013	23,412	24,883	24,883
Supplies					
7000-7520-531100	Office Supplies	147	1,292	1,250	1,500
7000-7520-531400	Subscriptions & Periodicals	794	593	900	800
7000-7520-531601	Office Equipment	-	-	-	3,000
7000-7520-531704	Citywide Promotions	11,639	11,354	12,900	10,000
	Total	12,580	13,239	15,050	15,300
ECONOMIC DEVELOPMENT TOTALS		233,906	236,827	246,498	261,975
DEPARTMENT TOTAL: PLANNING & DEVELOPMENT		\$ 1,207,481	\$ 1,245,825	\$ 1,349,609	\$ 1,465,709
OTHER FINANCING USES					
Operating Transfers Out					
9000-611041	Transfer to Workers Comp 600	250,000	250,000	250,000	250,000
9000-611042	Transfer to Fund 700 DDA	1,232,533	667,889	760,148	830,653
9000-611044	Transfer to Fund 770 URA	1,024,178	1,024,872	1,029,884	1,029,122
9000-611050	Transfer to SPLOST Vehicles	-	49,299	38,517	-
9000-611051	Transfer to Hospital Connector Road	(37,575)	255	21,221	-
9000-611059	Transfer to HRA Fund 601	70,000	35,000	-	-
9000-611065	Transfer to Downtown Detention Facility CD-68	-	-	547,141	-
9000-611067	Transfer to Tax Allocation District	-	-	39,000	200,553
	Total	2,539,136	2,027,315	2,685,911	2,310,328
DEPARTMENT TOTAL: OTHER FINANCING USES		2,539,136	2,027,315	2,685,911	2,310,328
GENERAL FUND TOTALS		\$ 19,483,769	\$ 19,511,443	21,914,349	\$ 22,406,144

LIVE WORK PLAY

V. SUPPLEMENTAL INFORMATION

Statistical
Information

Glossary





SNAPSHOT

2018 Population Estimates*	29,527
Median Household Income	\$62,520
Persons in poverty	13%
Educational Attainment high school graduate or higher	92%
Persons without health insurance	17%
Median Housing Value	\$199,300
Total Housing Units	11,822
Number of Companies**	5,621
Male Median Income	\$38,520
Female Median Income	\$29,644
Veterans	1,238
Households with a broadband internet subscription	86%
Unemployment Rate Duluth***	3%
Unemployment Rate GA***	4%

*Source: Vintage 2018 population estimate

**Source: 2012 Survey of Business Owners

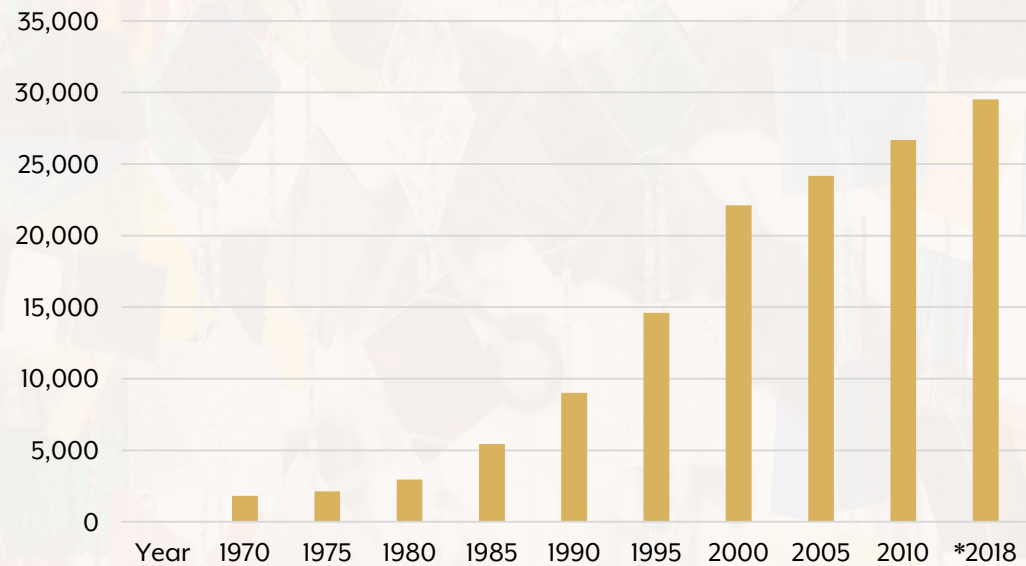
***Source: U.S. Bureau of Labor Statistics - Mar 2019

Source: 2013-2017 American Community Survey 5-Year Estimates

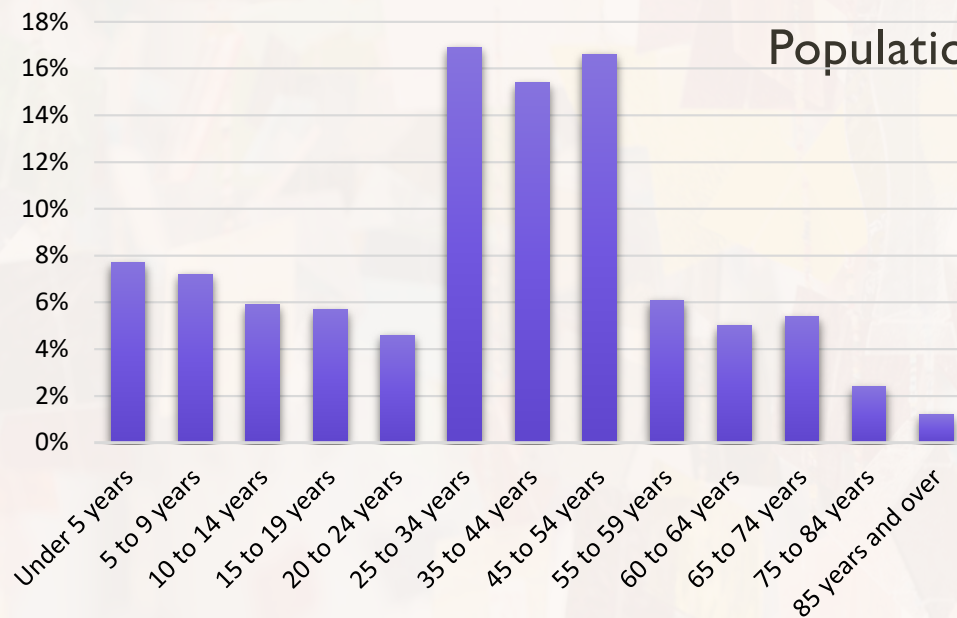


POPULATION

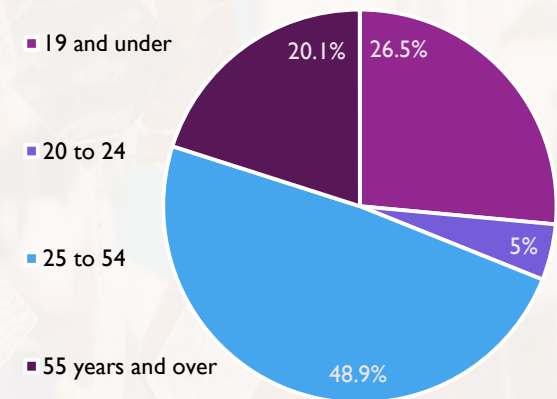
Year	Population	Percent Change
1970	1,810	
1975	2,133	18%
1980	2,956	39%
1985	5,448	84%
1990	9,029	66%
1995	14,605	62%
2000	22,122	51%
2005	24,180	9%
2010	26,688	10%
*2018	29,527	11%



*Vintage 2018 Population Estimates

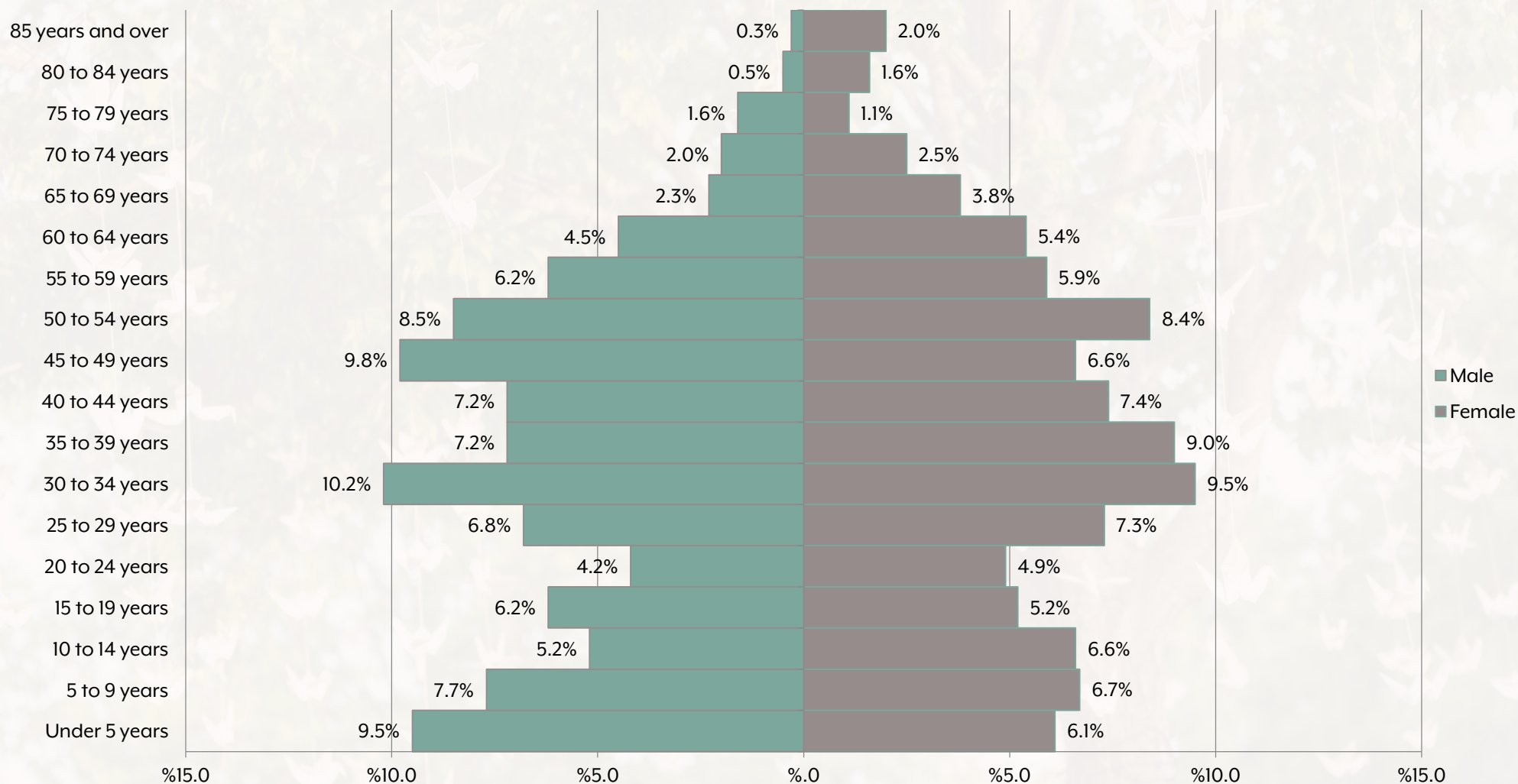


Population Distribution





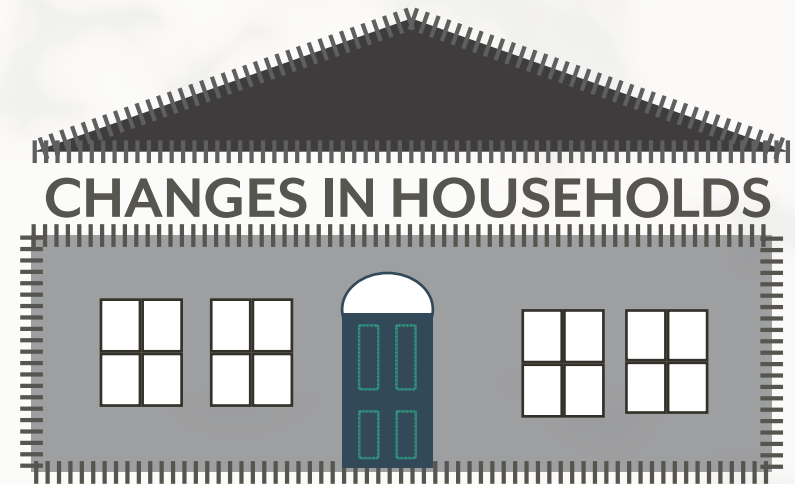
POPULATION PYRAMID



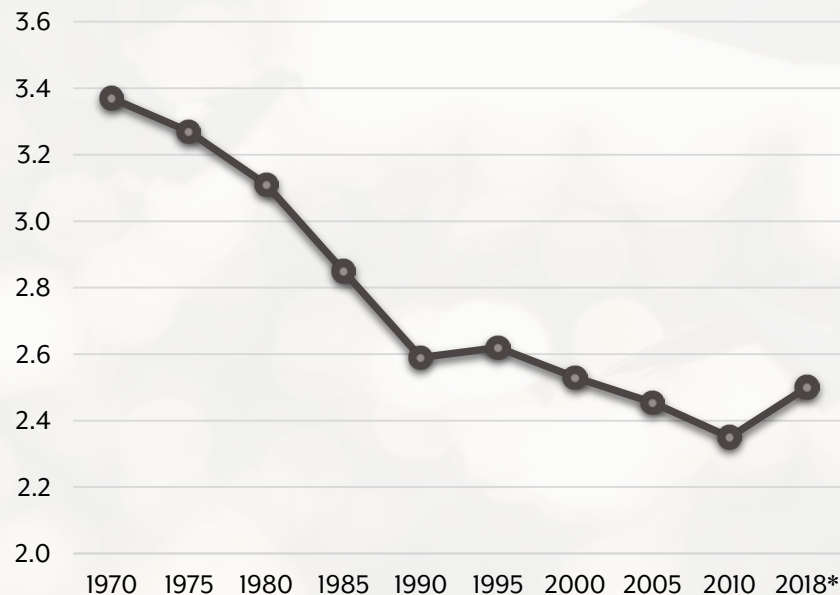


Year	Number of Households	Average Household Size
1970	537	3
1975	653	3
1980	951	3
1985	1,914	3
1990	3,486	3
1995	5,224	3
2000	9,151	3
2005	10,680	2
2010	11,313	2
2018*	11,822	3

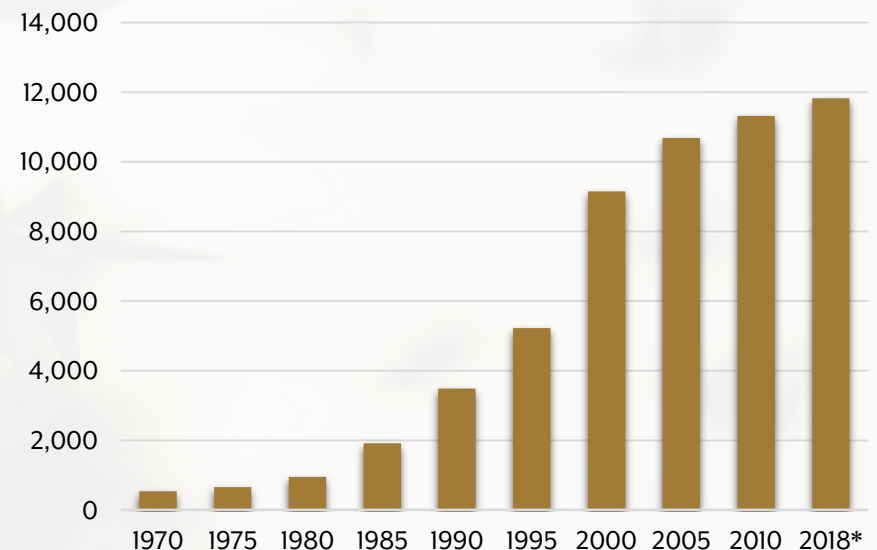
*American Community Survey Estimates from U.S. Census Bureau



AVERAGE HOUSEHOLD SIZE

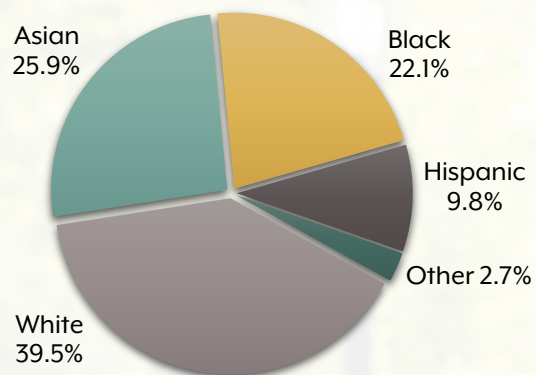


NUMBER OF HOUSEHOLDS



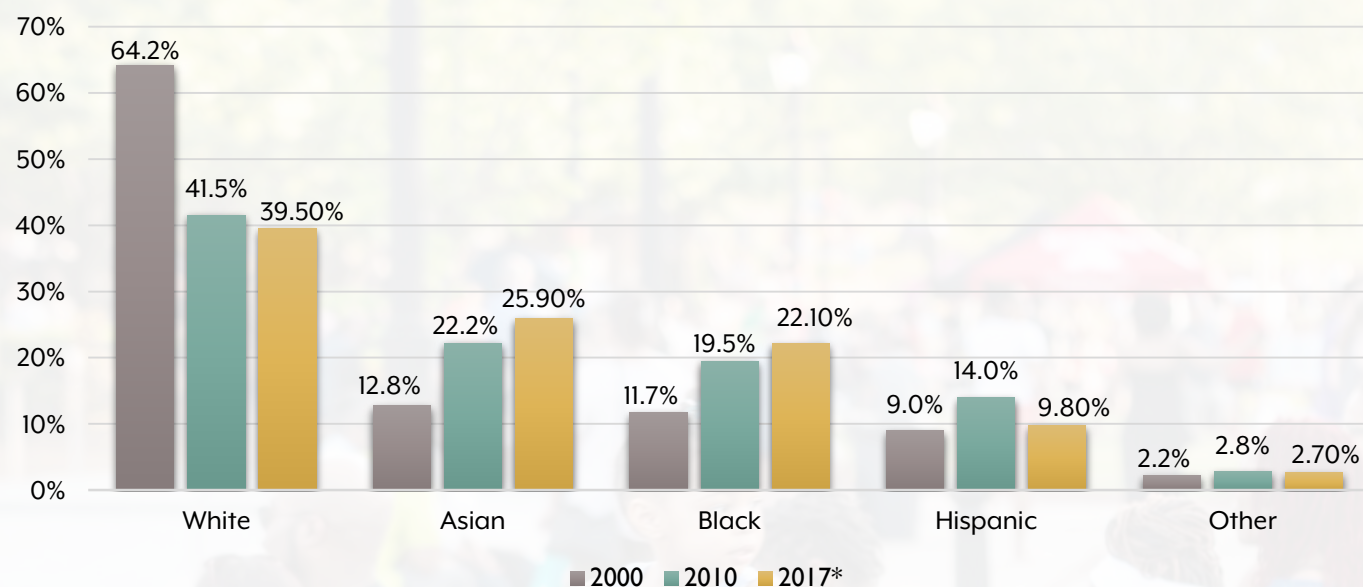


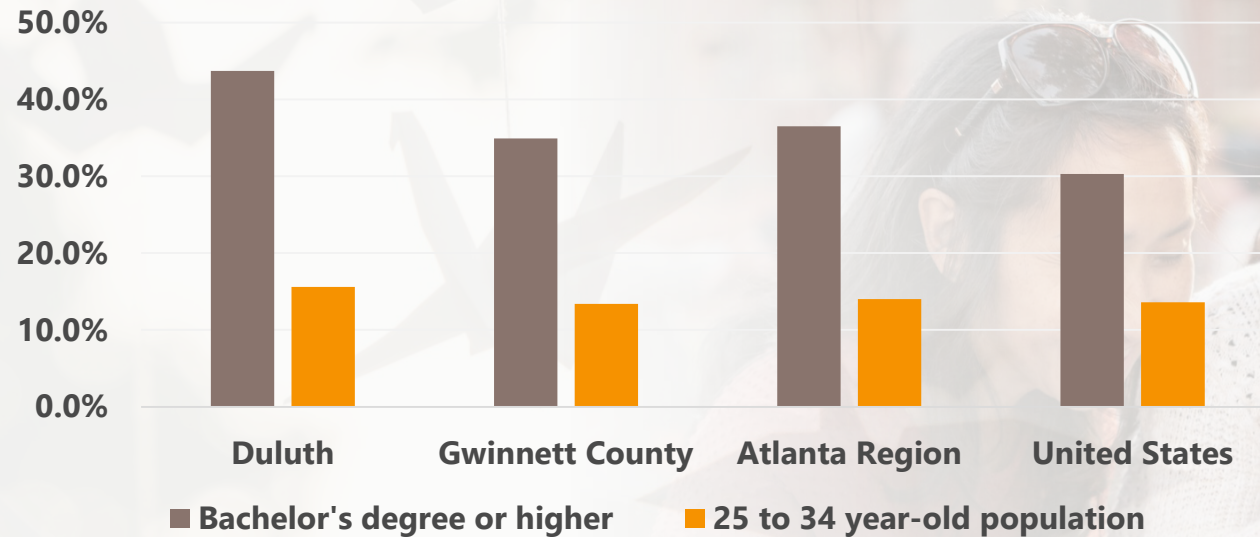
DIVERSITY



Group	2000	2010	2017*
White	64%	42%	40%
Asian	13%	22%	26%
Black	12%	20%	22%
Hispanic	9%	14%	10%
Other	2%	3%	3%

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





Source: 2016 ACS Five-Year Estimates

STATISTIC	DULUTH	GWINNETT COUNTY	ATLANTA REGION	UNITED STATES
25 TO 34 YEAR-OLD POPULATION	15.6%	13.4%	14.0%	13.6%
BACHELOR'S DEGREE OR HIGHER	43.7%	34.9%	36.5%	30.3%
POPULATION	26,681	874,242	5,612,777	318,558,162
MEDIAN HOUSEHOLD INCOME	\$61,472	\$61,865	\$59,183	\$55,322



BUSINESS & INDUSTRY

NACIS Code	Description	Number of Establishments	Sales, Shipments, Receipts	Annual Payroll	Number of Employees
31-33	Manufacturing	39	\$553,413,000	\$126,978,000	1,549
42	Wholesale trade	127	\$2,088,277,000	\$243,673,000	3,067
44-45	Retail Trade	199	\$1,032,093,000	\$82,883,000	2,792
48-49	Transportation & warehousing	29	\$55,292,000	\$13,478,000	312
51	Information	32	NA	\$45,950,000	668
52	Finance & insurance	142	NA	\$117,450,000	1,813
53	Real Estate, Rental, & Leasing	98	\$112,478,000	\$23,277,000	459
54	Professional, Scientific, and Technical Services	279	\$420,203,000	\$172,261,000	2,539
56	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: U.S. Census Bureau, 2012 Economic Census



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		



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 State as a basis for

levying taxes. The assessed value in the State of Georgia is 40 percent of the fair market value.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

City Council: The Mayor and five Council members collectively acting as the legislative and policymaking body of the City.

Contingency: Funds appropriated by the City Council for unforeseen needs.

Committed Fund Balance: represents resources the use of which is constrained by limitations that the government imposes upon itself at the highest level of decision making authority, City Council, and can only be removed by formal action equivalent to the action taken to impose it.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time.

Debt Limit: The maximum amounts of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service: Interest and principal payments associated with the issuance of debt.

Deficit: An excess of expenditures or expense over revenues and resources.

Delinquent Taxes: Taxes that remain unpaid on and after December 15th subject to a penalty for non-payment.

Depreciation: The decrease in value of assets due to use and the passage of time.

Digest: The tax digest is a comprehensive list of all taxable and non-taxable property in the City.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association (GFOA)



to encourage governments to publish efficient, organized, and easily readable budget documents.

Encumbrance: An amount of money committed for the payment of goods and services not yet received or paid for.

Ending Fund Balance: The excess of the fund's assets and estimated revenues over its liabilities, reserves and appropriations for the period.

Enterprise Fund: A self-supporting fund designed to account for activities supported by user charges.

Equipment: Tangible property of a permanent nature which is useful in carrying on operations, such as machinery, tools, and furniture.

Estimated Revenue: The amount of projected revenue to be collected during a fiscal year.

Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax.

Expenditure: Costs of goods and services rendered whether paid or unpaid.

Fiduciary Fund: A fund used to report and record assets held in trust or in an agency capacity for others.

Financial Policies: Policies used to enable the City to achieve a sound financial position. They are in writing and are periodically updated and endorsed.

Fiscal Year: Any 12-month period of time to which the budget applies. The City's fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets of long-term character, which are intended to continue to be held or used, such as a building, machinery and equipment.

Franchise Fee: Fees paid to a municipality from a franchisee for the use of city streets and right-of-ways. Businesses required to pay franchise fees include utilities such as gas, electricity, cable television and telephone.

Function: A group of related activities aimed at accomplishing a major service or regulatory program.

Fund: A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance: The difference between a fund's assets and liabilities. Portions of the fund balance are presorted into five categories: nonspendable, restricted, committed, assigned, and unassigned.

Fund Type: Any one of three categories into which all funds are classified in governmental accounting. (Governmental, Proprietary, and Fiduciary). The categories are further divided into eleven fund types: general, special revenue, debt service, capital projects, permanent, enterprise, internal service, private purpose trust, pension trust, investment trust, and agency.

General Fund: The operating fund of the City used to account for all revenues and expenditures not accounted for in other funds, and which are used for the general operating functions. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. Expenditures include the cost of the general operations and transfers to other funds. A government can have only one General Fund.

Government Accounting Standards Board (GASB): A governmental accounting standard setting body, which is the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB issues Statements, Interpretations, Technical



Bulletins, and Concept Statements defining accounting standards for state and local governments.

Governmental Fund: A fund used to account for mainly tax-supported activities.

Grant: A contribution from another government unit or other organization to support a particular project or activity.

Infrastructure: Project of a capital nature on which the continuance and growth of a community depend, such as streets and roads, sewers, public buildings, and parks.

Interest Rate: The annual yield earned on an investment, expressed as a percentage.

Interfund Transfers: Amounts transferred from one fund to another. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Intergovernmental Revenue: Revenue received from another governmental entity for a specified purpose.

Investments: Securities, bonds and real property (land or buildings) held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations

Legally Adopted Budget: The total of the budget of each City fund including budgeted transactions between funds.

Levy: The total amount of taxes, special assessments or service charges imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Licenses and Permits: Revenues in this category are charges designed to reimburse the City for costs of regulating the activities being licensed.

Line Item Budget: A budget that lists each expenditure category (salary, materials, services, etc.) separately, along with the dollar amount budgeted for each specified category.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Millage Rate: The ad valorem property tax rate expressed in terms of the levy per \$1,000 of assessed property value.

Modified Accrual Basis: The basis of accounting under which expenditures are recorded as soon as they result in liabilities for benefits received and revenue is recorded when received. The extent of modification varies in practice, depending upon the accountant's judgement.

Net Assets: The difference between the City's total assets and total liabilities. Measuring net assets is one way to gauge the City's financial condition.

Object: As used in expenditure classification, this term applies to items purchased or the service obtained, such as personal services, purchased property services, other purchased services, supplies and capital outlays.

Operating Costs: Costs incurred as a result of day-to-day operations.

Operating Reserve: a level of unassigned fund balance in the General Fund greater than or equal to four months of operating expenditures and other financing uses based on the current year's budget.

Ordinance: A formal legislative enactment by the governing board of



a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the City boundaries.

Overlapping Debt: The proportionate share that residents, within the reporting government, must bear of the debts of other governmental entities due to the resident being either wholly or partly within the geographic boundary of the other governmental entity.

Personal Property: Mobile property not attached permanently to real estate, including tangible property (such as furniture, equipment, inventory, and vehicles) and intangible property (such as stocks, bonds, and cash).

Personal Services: The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

Policy: A set of guidelines used for making decisions.

Projected: Estimation of revenues and expenditures based on past trends, current and expected economic conditions, and future financial forecasts.

Property Tax: A tax levied on the assessed value of real, personal, and public utility property. This tax is also known as ad valorem tax.

Proprietary Fund: A fund to account for activities that focus on operating income and cash flows. Such activities are often business like whether internal or external in operations.

Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their cost, and creates a commitment on both the provider and receiver of the product or service.

Real Property: Immobile property; examples include land, natural resources above and below the ground, and fixed improvements to the land.

Refunding: The issuance of new debt whose proceeds are used to repay previously issued debt.

Resolution: A special order of the City Council that has a lower legal standing than an ordinance.

Restricted Fund Balance: Encompasses the net fund resources subject to externally enforceable legal restrictions. Such restrictions would include 1) those imposed by creditors, grantors, contributors, or laws or regulations of other governments, or 2) those imposed by law through constitutional provisions or enabling legislation.

Revenues: Monies received or anticipated by a local government from both tax and non-tax sources during the fiscal year.

Revenue Bond: Bond secured by the revenues of the specific operation being financed.

Special Purpose Local Option Sales Tax (SPLOST): Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. The City's share of voter-approved Gwinnett County SPLOST funds allow the City to fund capital improvement projects, without placing additional pressure on operating budgets or tax rates.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes.

Supplies: Expenditures or expenses for items that ordinarily are consumed within a fiscal year and which are not included in inventories.



Tax Allocation District (TAD): The Georgia Redevelopment Powers Law gives cities and counties the authority to create these districts to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds or creating funding to finance the redevelopment costs within that area.

Tax Rate: The amount of tax stated in terms of a unit of the tax base.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.


Transfer In/Out: Amount transferred from one fund to another to assist in financing the services of the recipient fund.

Unassigned Fund Balance: Includes fund balance that has not been reported in any other fund balance classifications.

URA – Urban Redevelopment Agency: The Urban Redevelopment Agency of the City of Duluth was established as a legally separate entity. The agency provides a means to issue revenue bonds for redevelopment within the City.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.





2020

CITY
OF
DULUTH
GA

ANNUAL
BUDGET

MAILING ADDRESS:
CITY OF DULUTH
3167 MAIN ST DULUTH, GA 30096

CONTACT INFORMATION

CITY HALL	: 770.476.3434
PUBLIC SAFETY	: 770.476.4151
PUBLIC WORKS	: 770.476.2454
MUNICIPAL COURTS	: 770.623.2771
BUNTEN ROAD PARK	: 770.814.6981
DULUTH FESTIVAL CENTER	: 770.497.5291