



Greg Whitlock, Mayor
Jamin Harkness, Post 1
Marline Thomas, Post 2

Lamar Doss, Post 3
Manfred Graeder, Post 4
Shenée Holloway, Post 5

**AGENDA
MAYOR AND COUNCIL
CITY OF DULUTH, GA
3167 Main Street
Duluth, GA 30096**

APRIL 14, 2025

CITY HALL COUNCIL CHAMBERS

6:00 pm

***The leaders and staff of the City of Duluth are dedicated to ensuring that Duluth is:
an Attractive Destination, a Quality Community, a World Class Government,
and promotes a Sustainable Economic Environment.***

5:30 P.M. – AGENDA REVIEW

Main St. Conference Room

6:00 P.M. - CALL TO ORDER

Mayor Whitlock or Mayor Pro tem Thomas

INVOCATION OR MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

I. APPROVAL OF MEETING AGENDA

II. APPROVAL OF MINUTES

III. ANNOUNCEMENTS

1. UPCOMING EVENTS – www.duluthga.net/events for details

Duluth “Live” – Fridays 4/18, 4/25, 5/2 & 5/9 and Saturdays 4/19, 4/26. 5/3 and 5/10

Farmer’s Market – Sundays 4/20 & 5/4

Duluth “STEAM” concert Thursday 4/24

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“Battle of the Cities” Blood Drive – 5/1
Chalk Art Festival 5/2 & 5/3
Duluth “Derby Day” 5/3

Eddie Owen Presents @ Red Clay - visit www.eddieowenpresents.com/

IV. CEREMONIAL MATTERS

1. POLICE OFFICER OF THE YEAR

Chief Carruth would like to present the “Officer of the Year” award to Master Patrol Officer Jacob VanBuren.

2. RECOGNITION FOR SERVICE – PARKS & REC BOARD

Parks and Recreation Department Director to recognize David Jones for his 14 years of service to the Parks and Recreation Advisory Board. Mr. Jones was born and raised in Duluth. He is from a long line of family members that have contributed to the success of Duluth. He began his support of Bunten Road Park in 1998 after making history in hitting one of only two home runs during the inaugural season of senior boys’ baseball. Mr. Jones served 14 years on the Parks and Recreation Advisory Board and served as Chairman for several years during his tenure. His leadership has been crucial in utilizing and guiding the SPLOST funding for many successful park projects - Rogers Bridge Park, the Bridge at Rogers Bridge Park, baseball fields to soccer fields, and soon to be the Bunten Trail Project. His support of Taylor Park renovations, recommendations for W.P. Jones Park along with recreational programming of Youth Basketball, Senior Activities, tennis to pickleball and summer activities for all ages has contributed to the professional standards for service to the community.

V. MATTERS FROM CITIZENS

Maximum of five (5) minutes per person. Sign-up sheet available.

VI. CONSENT AGENDA

1. APPROVAL OF IGA – ELECTION EQUIPMENT

Approval of this item authorizes the Mayor or City Manager to execute an intergovernmental agreement between the City of Duluth and Gwinnett County for the use of their election equipment for the 2025 municipal general election.

2. ORDINANCE TO AMEND CODE – CHAPTER 3 ALCOHOL

Approval of this item approves ordinance O2025-22 to amend Chapter 3 of the Duluth Code regarding “housekeeping” items as discussed at the March 24 work session.

VII. NEW BUSINESS

1. FY24 AUDIT PRESENTATION

The FY24 audit was presented to the Employee Benefit and Audit Review Committee at their April 3, 2025 meeting by the City's Auditor Josh Carroll of Mauldin & Jenkins. The audit report includes the City as a whole, the Downtown Development Authority, and the Urban Redevelopment Agency. The audit confirms that the city's financial statements were prepared in accordance with generally accepted accounting principles (GAAP). The auditor issued an unqualified or clean opinion in the independent auditor's judgement the city's financial statements are fairly and appropriately presented and in compliance with GAAP.

2. EMPLOYEE HEALTH BENEFITS RENEWAL

The annual review process of the City's Health Benefits was presented during the Employees Benefits and Audit Review Committee held on April 3rd. The Committee and staff recommends the renewal of the City's health, dental and vision insurance with Cigna Health Care. Cigna provided a 50K administrative credit for the first month which bring the overall percentage increase to a 7.5% for medical, 5% increase to dental and with no change to vision. Approval of this item authorizes the renewal of the group medical, dental and vision insurance plan with Cigna.

VIII. MATTERS FROM DEPT HEADS/CITY ATTORNEY

1. ORDINANCE TO AMEND CODE – CHAPTER 3 ALCOHOL

The Mayor and Council to consider approval of ordinance O2025-23 to amend the Duluth Code regarding alcohol.

The Alcohol Board received a copy of the proposed ordinance for review and comment. Five of the seven members responded, and were in support of the amendment to add a new Section 3-330, Distiller/Distillery to Article II to allow for the manufacturing and consumption on the premises, specify the amounts that can be produced and sold for consumption on and off the premises, outline resale allowances and hours of sale, and set fees and other requirements.

2. ORD TO AMEND THE BUDGET -\$627,469 – LMIG

In February the City received its annual Local Maintenance & Improvement Grant (LMIG) funds of \$281,776.32 from the Georgia Department of Transportation and in early April the City received the 2025 LMIG Supplemental Grant funds of \$345,692.31. Staff budget to recognize the LMIG revenue in FY 2025, but is requesting a budget amendment to add the funds to expenditures. For this reason, staff is requesting a budget amendment to add \$627,469 to repairs and maintenance line item in the capital project budget ST-32. Staff is requesting approval of a budget amendment (BA-FY25-29) to add \$627,469 in LMIG funds to Transportation/Infrastructure Improvements - Paved Streets - Repairs & Maintenance line item.

IX. MATTERS FROM MAYOR & COUNCIL

X. MATTERS FROM CITY MANAGER

XI. EXECUTIVE SESSION

It may be necessary to hold an executive session on Real Estate, Pending/Potential Litigation, or Personnel, which is properly excluded from the Georgia Open and Public Meeting Law (O.C.G.A. 50-14).

XII. ADJOURNMENT

The next scheduled meeting of the Mayor and Council is a work session for April 28, 2025 at 5:30pm



**DRAFT MINUTES OF THE
MAYOR AND COUNCIL
CITY OF DULUTH, GA
MARCH 10, 2025**

PRESENT: Mayor Whitlock, Council members Harkness, Thomas, Doss, and Graeder. City Manager, Asst. City Managers, Department Directors, City Attorney

ABSENT: Councilmember Holloway

A work session was held prior to the regular scheduled meeting to allow the elected officials to discuss this evening's agenda items. No other items were discussed, and no action was taken.

Mayor Whitlock called the meeting to order at 5:45 p.m.

I. EXECUTIVE SESSION

It was necessary to hold an executive session on Real Estate, Pending/Potential Litigation, or Personnel, which is properly excluded from the Georgia Open and Public Meeting Law (O.C.G.A. 50-14).

A motion was made by Councilmember Thomas, seconded by Councilmember Graeder, to adjourn to executive session at 5:45 p.m.

Voted For: Council members Harkness, Thomas, Doss, and Graeder
Motion carried.

After the discussion, a motion was made by Councilmember Thomas, seconded by Councilmember Doss, to return to regular session at 6:00 p.m.

Voted For: Council members Harkness, Thomas, Doss, and Graeder
Motion carried.

INVOCATION OR MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

Scout Troop 420, Halle and Alana Broxton, present to earn their Merit badge in Citizenship in the Community came forward to lead the Pledge of Allegiance.

II. APPROVAL OF MEETING AGENDA

A motion was made by Councilmember Doss, seconded by Councilmember Thomas, to approve the March 10, 2025 Council Agenda as presented.

Voted For: Council members Harkness, Thomas, Doss, and Graeder
Motion carried.

III. APPROVAL OF MINUTES

A motion was made by Councilmember Harkness, seconded by Councilmember Graeder, to approve the February 10 and 24 meeting minutes as presented.

Voted For: Council members Harkness, Thomas, Doss, and Graeder.
Motion carried.

IV. ANNOUNCEMENTS

Mayor Whitlock welcomed the 2025 LEAD class.

Mayor Whitlock recognized Women Leaders serving as elected officials and staff.

V. CEREMONIAL MATTER

1. KEY TO THE CITY – HADONG COUNTY, SOUTH KOREA {A}

Mayor Whitlock presented a Key to the City to Mayor of Hadong County, South Korea to establish international exchange networks between the two cities.

VI. MATTERS FROM CITIZENS

Ian Keller of 3465 Duluth Highway 120, Apt 5209 Duluth came forward to express his disappointment in what he felt was lack of progress on the city's comprehensive housing study that was promoted in the 2024 comprehensive plan.

VII. CONSENT AGENDA

1. RESOLUTION – CITY OF ETHICS RECERTIFICATION {B}

In order to meet the requirements to remain a certified “City of Ethics,” approval of this resolution R2025-07 continues the process of being certified through the

Georgia Municipal Association. Every five years cities are required to adopt a resolution of recertification, which applies to elected officials, board members and employees of the City. Some of the requirements to remain as certified are as follows: "to serve others, not ourselves, use resources with efficiency and economy, treat all people fairly, use power of positions for wellbeing of constituents, and create an environment of honesty, openness, and integrity."

2. ORDINANCE TO APPOINT ALCOHOL REVIEW BOARD {C}

Pursuant to Section 3-115 of the Duluth Code of Ordinances, approval of this item approves ordinance O2025-12 to reappoint William Corley, Richard Hill and Bethany Marcinik to the Alcohol Beverage Review Board with terms ending March 31, 2029.

3. ORDINANCE TO APPOINT EMPLOYEE BENEFIT/AUDIT REVIEW {D}

Pursuant to Section 2-96 Approval of this item approves ordinance O2025-14 to reappoint Margaret Middleton to the EBARC board with term ending March 31, 2029.

4. ORDINANCE TO APPOINT ETHICS BOARD {E}

Pursuant to Section 2-226 of the Duluth Code of Ordinances, approval of this item approves ordinance O2025-13 to appoint Marlene Tucker to the Ethics Board with term ending March 31, 2029.

5. ORDINANCE TO APPOINT MUNICIPAL COURT JUDGES {F}

The Duluth City Charter provides for the appointment of the municipal court judges, by ordinance. State law mandates that appointed municipal court judges be appointed for a term of not less than two years. OCGA 36-32-2. Such term is to be memorialized by agreement, ordinance, or a charter provision. Accordingly, the approval of this item approves ordinance O2025-15 to reappoint municipal court judges until March 31, 2027.

6. ORDINANCE TO APPOINT PARKS & REC BOARD MEMBERS {G}

Pursuant to Section 2-87 of the Duluth Code of Ordinances, approval of this item approves ordinance O2025-16 to appoint Jane Yang and Kim Kelkenberg (Alternate) to the Parks & Recreation Board with terms ending March 31, 2029.

7. ORDINANCE TO APPOINT PLANNING COMMISSION {H}

Per 1302.01 of the Unified Development Code, approval of this item approves ordinance O2025-17 to appoint Greg Stewart to the Planning with term ending March 31, 2029.

8. ORDINANCE TO APPOINT URBAN REDEVELOPMENT AGENCY {I}

Pursuant to Georgia Code 36-61-18, approval of this item approves ordinance O2025-21 to reappoint Brandon Odum to the URA with term ending March 31, 2029.

9. ORDINANCE TO APPOINT VETERAN'S MARKER COMMITTEE {J}

Pursuant to Section 2-289 of the Duluth Code of Ordinances, approval of this item approves ordinance O2025-18 to Appoint Alana Moss as the Planning Commission Chairperson to serve on the Veteran Marker Committee until 2026 (due to term limits on the Planning Commission) and reappoint Catherine Ramadei and Michael Ashley until March 31, 2029.

10. ORDINANCE TO APPOINT ZONING BOARD OF APPEALS {K}

Per 1303.01 of the Unified Development Code, approval of this item approves ordinance O2025-19 to appoint Joe Nunes and Shafayat Ahmed and to reappoint Catherine Stringer and Niti Gajjar to the Zoning Board of Appeals with terms ending March 31, 2029.

11. SOLID WASTE CONTRACT RENEWAL – REPUBLIC SERVICES {L}

Approval of this item approves the first amendment to the Municipal Material Management Agreement replacing Exhibit "C" – Pricing, acknowledging a 6% rate increase for solid waste services beginning on May 1, 2025 and extending to May 1, 2026.

12. ORDINANCE TO AMEND BUDGET - \$33,604- VEHICLES {M}

Approval of this item authorizes ordinance BA-FY25-26 to amend the FY24 budget. The Police Department received an insurance settlement of \$33,604.41 from a third party insurance company for a police vehicle involved in an accident in which the other driver was determined to be at fault. Staff is requesting \$33,604 be added to Police Vehicles - Consolidated Vehicle Maintenance - Vehicles line item, including associated transfers.

13. 2025 EVENT CALENDAR AUTHORIZATION AND WAIVERS

Approval of this item acknowledges that the following events are deemed sponsored or cosponsored by the City of Duluth. Approval of this item also waives food service requirements per Section 26-2-370 of OCGA, which exempts food vendors from having to obtain said permits provided that the event lasts 120 hours or less.

Duluth Farmers & Artisan Market Series - Town Green

1st and 3rd Sundays from March – May and September – November (2pm – 5pm) –

Duluth Live Series – Parsons Alley

April-October. Live Music in Parsons Alley Every Friday & Saturday (6-9pm)

March Events

29 – GWB Presents: Little Beer (1pm-5pm) – Town Green

April Events

4 – Peachtree Ridge Band Concert (5:30-7:30) 5:30 Main Stage with the full orchestra and 7pm in Parsons Alley: Jazz Band.

24 – Duluth Cluster Band Concert and STEAM Night (5pm-7pm) Town Green. 5-6pm STEAM displays; 6pm: Duluth Cluster Band on the Main Stage

(26 – Rogers Bridge Community Event) – Date to be confirmed after completion of warrantee bridge repairs

Flavors on Main: Main Street

Wednesdays, May 28 – September 17 (6pm-9pm)

Parsons Thursday Nights Out: Parsons Alley

May 29 – September 18 (6pm-9pm)

Rock the Block: Live & Loud Fridays: Town Green

May 30 – September 19 (6pm – 9pm)

May Events

2&3: – Duluth Chalk Art Festival (Friday 6pm-9pm; Saturday 10am-10pm)
Downtown Duluth

3 – Duluth Derby Day (2:30-7:30) Town Green

17 – Duluth Spring Arts Festival (10am – 5pm) Town Green

18 – Duluth Spring Arts Festival (11am-5pm) Town Green

30 – Lantern Parade (5pm – 9pm: Parade Begins at 9pm) Town Green

– Art Month: Variety of subsidized art classes and activities hosted in the Duluth Festival Center. Ticketing opens in April

June Events

21 – Rotary Club Car Show (10am-2pm): Downtown Duluth

21 – GWB Presents: Mighty Fine West Coast IPA Fest (1pm-5pm): Town Green

July Event

12 – Summer Stage Concert (6pm – 10pm): Town Green

August Events

8 – Multicultural Night (6pm – 9pm): Downtown Duluth

30 – Viva Las Duluth (6pm – 10pm): Downtown Duluth

September Events

13 - GWB Presents: Les Bon (1pm – 5pm): Parsons Alley
13 – Dogtoberfest: (5-9pm): Town Green
20 – Duluth Fall Festival Concert (6pm-10pm) Town Green
27 & 28 – Duluth Fall Festival: Downtown Duluth

October Events

4 – S’mores ‘N Snores (Saturday 4pm – Sunday 10am): Rogers Bridge Park.
Registration Opens September 13
11 – Haunted Duluth Tours (5pm-10pm): Downtown Duluth
(*18 - S’mores ‘N Snores (Saturday 4pm – Sunday 10am) 2nd date to be confirmed based on ticket sales and staffing. Will not be on City Calendar)
24 – Howl on the Green (6pm-9pm): Downtown Duluth

December Events

6 – Deck the Hall (2-7pm): Downtown Duluth

Frosty Fun -Seasonal Activities on Town Green during Thanksgiving and Winter Breaks.

Night at Red Clay: 3 Concert Dates to be Announced

A motion was made by Councilmember Thomas, seconded by Councilmember Doss, to approve the Consent Agenda as presented.

Voted For: Council members Harkness, Thomas, Doss, and Graeder
Motion carried.

VIII. PUBLIC HEARINGS

1. ORDINANCE OF SPECIAL USE – CASE SU2024-007 – OUTDOOR STORAGE

Mayor Whitlock opened the public hearing to consider an ordinance to allow a special use approval to allow “Construction Contractors, Builders and Developers, with outdoor storage” use in the HC-A (Highway Commercial – Auto District) on parcel R6265 247 located at 3570-B Buford Highway, Suite 101 for Case SU2024-007. This case was originally heard and tabled at the February 10, 2025 Council meeting.

Community Development/Engineering Director Margie Pozin came forward to present. She explained that owner Lee Merritt and applicant Gricelda Arizmendi are requesting a special use permit for suite 101 of the property located at 3570-B Buford Highway. This property is zoned HC-A (Highway Commercial - Auto District), which does not allow for outdoor storage. The owner and applicant wish for the property to include a special use permit allowing for outdoor storage, in this case specific to the parking of construction equipment.

The subject property totals a little over five and a half acres in the Buford Highway South corridor Character Area, which currently serves automotive and home repair needs for the community. The future land use map does envision this area to be commercial, retail and office. Staff's original findings indicated that the use would be compatible in this location as the applicant had already been operating this use since June of 2024 without complaints from the neighbors. After discovery by the city's Code/License compliance division, staff has been attempting to bring them into compliance.

Ms. Pozin explained that, through discussions with the property owner, it's been clear that they're not in agreement with the conditions that staff had recommended. Ms. Arizmendi wishes to allow the proposed use without boundaries on the time of day that construction vehicle noise may be generated, and they're either not willing or not able to suitably stripe the area for controlled parking, which was a condition that they had earlier agreed to. She said they had also indicated a desire to expand the use up to a fenced area, that is greater in proportion to the back of the building than just the one suite to which this application applies, going all the way to the property line with no additional buffer. She outlined the original conditions as previously proposed and reminded Council that, at the last hearing, council had specifically asked the applicant and the owner to mitigate the citizen concerns.

The Planning Commission recommended approval with conditions at their January 6, 2025 hearing. Mayor and Council tabled this case at their February 10, 2025 meeting with a request that the applicant address citizen concerns. The applicant has responded offering less in the way of conditions than they originally indicated they would accommodate. Staff is recommending denial. Ordinance is attached for reference in the event Council votes to approve the request.

Mayor Whitlock called for discussion from Council.

Councilmember Thomas noted there would be no way under to have controlled parking with the current conditions and without agreeing to any modifications.

Councilmember Harkness felt that with the diesel engines so close to the residential, sound would be an issue if they were not agreeing to put a time limit on it.

Councilmember Graeder noted that the area is a pervious surface; construction vehicles usually leak a little bit oil and hydraulic oil which isn't environmentally suitable.

Mayor Whitlock called the applicant forward.

Applicant Vianney Garcia of 5207 Duncan Creek Road, Buford and property manager Caleb Merritt of 3947 Granger Drive, Chamblee came forward.

Councilmember Doss asked if they planned to park vehicles for the business or storing construction vehicles there for other people.

Ms. Garcia responded it is storage for their own vehicles.

Councilmember Graeder asked if they had intentions to pave the space.

Mr. Merritt responded no and said that heavy equipment would tear it up as well as wear away any striping. It's also under power lines and therefore nothing else could really locate there. He would not anticipate the noise being different from what is already produced by the other auto uses and clarified that the fencing is already there.

Mayor Whitlock called for questions/comments from the public.

Andrew Barron of 3207 Ivy Station Way, Duluth came forward to ask if the ordinance specified the definition of a vehicle and differentiate between personal vehicles versus industrial, commercial equipment.

Ms. Pozin confirmed that it did.

There being no further comments or questions, Mayor Whitlock closed the public hearing and called for a motion.

A motion was made by Councilmember Thomas, seconded by Councilmember Harkness, to deny ordinance O2025-08 for Case Number SU2024-007.

Voted For: Council members Harkness, Thomas, Doss, and Graeder
Motion carried.

2. ORDINANCE OF REZONING – CASE Z2024-005 - R6264 496 & R 6264 037
{N}

Mayor Whitlock opened the public hearing to consider an ordinance to rezone Parcels R6264 496 and R 6264 037 located at 3282 Davenport Road for Case Z2024-005.

Applicant 4RNJ3, LLC on behalf of the owner, Estate of Nelly Kate Beck, are requesting the rezoning of 3282 Davenport Road from R-100 to Planned Unit Development "PUD" to allow for a single family detached residential subdivision.

Community Development/Engineering Director Margie Pozin came forward to present. She described the existing conditions, surrounding properties, the zoning district and Character Area. She described the site plan and outlined the walking trail that would connect to Hall Circle via a construction easement on the city's property and showed the proposed elevations.

Ms. Pozin further noted that this project is in-line with the Comprehensive Plan and the Future Land Use Map (FLUM) with a density of 3.67 units per acre (compared to R-100, which is 3 units per acre) and gives connectivity to downtown and to Hall Circle. She noted that all the conditions are listed in the staff report, but highlighted a few, noting that the roads are private, the drainage is private. Anything contained within the development is private. The residential development will have a maximum number of rentals is two homes. Only one can be leased early on, and the other one to be rented has to wait. All utilities have to be hidden from the viewshed from the street.

Additional conditions apply, that there are 29 single-family detached dwellings with a minimum heated floor area of no less than 2,400 square feet. They also address architecture of what can and cannot be used and where, with all homes having two-car garages, decorative treatments, porches, stoops, and awnings. Everything has to come through the Community Development department for review and approval before they can actually implement it.

Ms. Pozin also touched on driveway requirements, roof equipment screening, outdoor lighting, decorative stamped concrete, buffer and landscape plans, and appropriate street trees for each unit. She referenced the 10-foot wide ADA-compliant concrete paved walking trail, requirement to install the lighting in the conduit for the totality of the trail and discussed the stormwater management area.

The Planning Commission recommended approval with conditions at their February 3, 2025 hearing. Staff is also recommending approval with conditions.

Mayor Whitlock called for discussion from Council.

Councilmember Harkness asked if there are sidewalks and any other amenities other than open space.

Ms. Pozin confirmed sidewalks on both sides.

Councilmember Harkness asked about inclusion of guest parking, requiring a lit monument sign and if there was a gate.

Ms. Pozin and said they will submit a master lighting plan and a master signage plan; if it is required by code, then that will be implemented. She said it doesn't have to be gated to be private.

Mayor Whitlock to called the applicant forward.

Mr. Andrew Perry of 115 Major Court, Roswell came forward. He responded that there are five feet sidewalks and two foot beauty strips, so the fronts of the homes will be minimum 27 feet back from the curb and leaves four additional spots in the length of the driveway.

Councilmember Thomas asked if there is a certain point when they turn over the property over to the HOA and to be sure the properties will be owned by individuals, not corporations.

Mr. Perry said yes, the turnover happens typically three to six months after the last unit is sold or until recertifications are complete on the ponds and they will be selling these homes for owner-occupied units. He also confirmed that there is no gate planned.

Councilmember Graeder asked about mailboxes.

Mr. Perry said the USPS is requiring a cluster mailbox area, but the spot hasn't been designated yet.

Mayor Whitlock asked about relation to the street numbers on really tall iron posts with that look odd, and whether it was beneficial to the community to sell the home that the roads be private.

Mr. Perry responded no, they are not required to use the tall posts, but they do have to get a minimum of a four-inch number addressed somewhere easily identifiable for at least one county code, and that they have not noticed a difference in terms of the resales for public vs. private.

Councilmember Graeder expressed positive feedback for the trail but was only concerned about parking with these fairly big homes.

Mr. Perry ensured that they would post adequate signage.

The Mayor called for questions/comments from the public.

Mr. Ian Kellett of 3465 Duluth Highway 120, #5209, Duluth came forward to note an error in the parcel numbers mentioned for the rezoning case and wanted to ensure correction.

City Manager James Riker clarified to Council that the updated ordinance has the correct details.

There being no further comments or questions, Mayor Whitlock closed the public hearing and called for a motion.

A motion was made by Councilmember Thomas, seconded by Councilmember Doss, to approve ordinance O2025-20 for Case Z2024-005 as presented.

**Voted For: Council members Harkness, Thomas, Doss and Graeder.
Motion carried.**

IX. NEW BUSINESS

1. AWARD OF BID - SR 120 FLASHING BEACON CROSSWALK UPGRADE {O}

As approved by Mayor & Council, in an effort to slow vehicular traffic on SR 120 at the Rectangular Rapid Flashing Beacon (RRFB), staff has coordinated with Georgia Dept. of Transportation for the design and construction of a raised pedestrian crossing, which essentially doubles as a speed table. Bids were received as follows:

IP Construction -	\$99,275.00
Tri-scapes -	\$95,678.45
Ryals Brothers, LLC -	\$70,005.00

Staff is recommending approval of a bid award to Ryals Brothers, LLC with a contract price of \$70,005. Work can be completed within 60 days of Notice to Proceed, barring any unforeseen circumstances or weather delays.

The plans were provided to us by Georgia DOT and the work will be completed in approximately 60 days. Staff requested approval of the contract, which has been reviewed by the City's attorney and signed by the contractor. A budget amendment would also be required.

A motion was made by Councilmember Harkness, seconded by Councilmember Graeder, to approve, awarding the bid to Ryals Brothers, LLC, in an amount not to exceed \$70,005 as presented and further authorize the City Manager to execute the contract.

**Voted For: Council members Harkness, Thomas, Doss and Graeder.
Motion carried.**

X. MATTERS FROM DEPT HEADS/CITY ATTORNEY

1. ORDINANCE TO AMEND BUDGET - \$98,005 – SR 120 CROSSWALK {P}

Upon bid award for the SR 120 Rectangular Rapid Flashing Beacon (RRFB) crosswalk upgrade, a budget amendment would be required as follows:

\$70,005 for Ryals Brothers, LLC (contractor)
\$14,000 in construction contingency (20%)
\$ 7,000 in materials testing and observation
\$ 7,000 in construction administration and engineer time
\$98,005 total request

This project was approved to be paid for 100% with LMIG 2024 and supplemental LMIG funds received from Georgia DOT. No local match is required. Staff is requesting approval of a budget amendment BA-FY25-27 to add \$98,005 in LMIG and LMIG supplemental funds to SR 120 Pedestrian Crossing - Sidewalk/Crosswalk - Infrastructure line item, including associated transfers.

A motion was made by Councilmember Doss, seconded by Councilmember Thomas, to approve ordinance BA-FY25-27 as presented.

**Voted For: Council members Harkness, Thomas, Doss and Graeder.
Motion carried.**

2. ORD TO AMEND BUDGET - ATHLETIC FIELD LIGHTING UPGRADE {Q}

Mayor and Council to consider a request from Parks and Recreation to upgrade the current Musco athletic field lighting system at Bunten Road Park to greatly improve the functionality and efficiency of the lighting system, ensuring that our facilities remain top-notch for all users.

The new system will allow our staff to control the athletic field lighting remotely, providing greater flexibility in managing lighting needs based on seasonal use and specific scheduling requirements. With this upgrade, staff can easily program the lights to switch on and off according to game schedules, practices, and community events. This is not only a convenience but also contributes to energy efficiency, as lighting can be optimized based on actual usage.

Furthermore, the upgrade includes advanced features that will allow for proactive management of maintenance issues. The new computer system is cellular based, enabling staff to monitor the lighting system 24/7. This capability means that any issues can be detected and addressed promptly, reducing downtime and ensuring that the fields remain safe and well-lit for all activities. Instead of waiting for a problem to be reported, our staff can take immediate action upon detecting any irregularities, which is crucial for maintaining the quality of our athletic facilities.

Park's staff has received a quote of \$30,000 from Musco Sports Lighting, LLC to upgrade the athletic field lighting. The agreement includes the necessary equipment, installation and comes with a 10 year parts and labor warranty on all equipment. Funding for the upgrade will come for the 2023 SPLOST unallocated Recreation Facilities funds.

Staff is requesting approval of a budget amendment BA-FY25-28 to add \$30,000 in unallocated 2023 SPLOST Recreation Facilities funds to PK-35 Bunten Road Park - Sport Facilities - Site Improvements line item, including associated transfers.

Councilmember Thomas wanted to ensure that access to the programming would be secure.

A motion was made by Councilmember Harkness, seconded by Councilmember Thomas, to approve ordinance BA-FY25-28 as presented.

**Voted For: Council members Harkness, Thomas, Doss, and Graeder.
Motion carried.**

XI. MATTERS FROM MAYOR & COUNCIL

Councilmember Harkness thanked the scouts and LEAD class for their attendance.

Councilmember Graeder appreciated the change in scheduling for the Farmer's Market.

Mayor Whitlock mentioned the excellence of the Duluth High School Theater production, and mentioned receiving grant money from Explore Gwinnett for the DPAC/Stormwater storm drain paintings.

2025 Engineering Excellence honor award presented to Pond and Company for the City of Duluth Davenport Road extension and Quiet Zone RR crossing.

XII. MATTERS FROM CITY MANAGER

City Manager James Riker elaborated on the congratulations for the Davenport/RR extension and thanked Director Margie Pozin for her years of hard work in accomplishing the Quiet Zone, which is only the 13th in the state.

XIII. ADJOURNMENT

A motion was made by Councilmember Thomas, seconded by Councilmember Graeder, to adjourn at 7:25 pm.

**Voted For: Council members Harkness, Thomas, Doss, and Graeder.
Motion carried.**

The next scheduled meeting of the Mayor and Council is a work session for March 24, 2025 at 5:30 p.m.



**DRAFT MINUTES OF THE
SPECIAL CALLED MEETING
MAYOR AND COUNCIL
CITY OF DULUTH, GA
MARCH 24, 2025**

PRESENT: Mayor Whitlock, Council members Harkness, Thomas, Doss, Graeder, and Holloway, City Manager, Asst. City Managers, Department Directors, City Attorney

Mayor Whitlock called the meeting to order at 5:30pm.

I. EXECUTIVE SESSION

It was necessary to hold an executive session on Real Estate, Pending/Potential Litigation, Personnel.

A motion was made by Councilmember Harkness, seconded by Councilmember Thomas, to adjourn to executive session at 5:30pm.

Voting for: Council members Harkness, Thomas, Doss, Graeder, and Holloway
Motion carried.

After the discussion, a motion was made by Councilmember Thomas, seconded by Councilmember Graeder, to adjourn to special called meeting at 5:40pm.

Voting for: Council members Harkness, Thomas, Doss, Graeder, and Holloway
Motion carried.

II. ADJOURNMENT

**A motion was made by Councilmember Thomas, seconded by Councilmember Graeder, to adjourn from the special called meeting to the regular work session.
at 5:40pm.**

Voting for: Council members Harkness, Thomas, Doss, Graeder, and Holloway
Motion carried.

**WORK SESSION NOTES
MAYOR AND COUNCIL
CITY OF DULUTH, GA**

I. PUBLIC COMMENTS

1. NOISE CONCERNS – STAGE 3 FITNESS/TOP CYCLE LLC {A}

Ahmed Kamali, Michelle D'Souza, Matthew Underwood and Sharon Fowler of the Riverbrooke subdivision came forward to submit a public nuisance petition complaining about noise from Stage 3 fitness located at 2456 Main Street. They noted major disruption at several different points during each day, and have tried to contact the gym owner directly for resolution but it has not subsided.

II. DISCUSSION ITEMS/PRESENTATIONS/UPDATES

1. CENTENNIAL EVENT PLANNING {B}

Economic Development Director Chris McGahee came forward to explain that Duluth is celebrating its sesquicentennial (150th) anniversary in 2026. America celebrates its semi-quincentennial or Quarter Millennial (250th) anniversary as well. Council had requested observance options related to these celebrations.

Event Coordinator Jessica Gross came forward to present. She explained that the reason for such early planning for this is because deposits would be due in the FY26 budget, decisions would have to be made soon for any large scale event. Staff anticipates that up to a \$30,000 deposit might be required as a fireworks show at Scott Hudgens Park on July 3 would cost approximately \$94,000.

Staff presented various ideas and options and explained the budgetary impacts of those potential options and their impact on other events. Council supported the idea of investigating a laser show for July 3rd, enhancing the Fall Festival concert, and “theming” more of the 2026 events around Duluth’s birthday.

Staff will come up with a timeline and other recommendations within the next few months to bring back before Council.

2. ELECTION EQUIPMENT AGREEMENT – GWINNETT COUNTY

Asst. City Manager/City Clerk Teresa Lynn presented a new agreement between the City of Duluth and Gwinnett County for the use of their election equipment for the 2025 municipal general election.

The City Clerk was authorized to place the agreement on the April 14th consent agenda for approval.

3. ANNUAL TITLE VI UPDATES

{C}

Community Development/Engineering Director Margie Pozin gave the annual update on Title VI requirements, reporting, and accomplishments.

Council had questions regarding the deciding factors for which materials were translated, and also whether the department heads attend any type of annual training on this matter. Ms. Pozin said that certain materials are required by law, such as elections, and other efforts relate to staff availability and skillsets.

Staff was authorized to place the agreement on the June 9th consent agenda for approval and submission to Georgia DOT prior to June 30.

4. HB581 COMPLIANCE– 2025 ESTIMATED ROLLBACK RATE

{D}

The City must provide an estimated rollback rate to the County Tax Commissioner before April 15, 2025 that will be included on the 2025 notice of assessment. Staff is working to comply with the new procedural changes required by HB 581 Statewide Floating Homestead Exemption and FLOST as it relates to the City's upcoming 2025 property tax billing. An upcoming requirement is that the levying authority (Duluth) certify an estimated rollback millage rate that will be used on the Annual Notice of Assessment which will be mailed to taxpayers later this year.

Staff was instructed to certify the estimated rollback rate using the current 2024 millage rate to be used on the annual notice of assessment.

5. AMENDMENTS TO DULUTH CODE – CHAPTER 3 ALCOHOL

Staff and the City Attorney have been reviewing Chapter 3 of the Duluth Code regarding changes to the alcohol ordinance. Several of the recommendations are “housekeeping” items and not policy decisions, but those will be forthcoming as well.

Ms. Lynn also reported that a representative from the Georgia Bureau of Investigation came to City Hall last Thursday and said that the Business Office is not in compliance with current requirements to be authorized to conduct background checks on potential city employees (through the HR department) or for alcohol handling permits (through the Alcohol Officer). Therefore, our access to GCIC information has been turned off. This is a new circumstance, and staff will research and make recommendations for going forward.

Staff was authorized to place an ordinance on the April 14 consent agenda to address the “housekeeping” items at this time.

6. RED CLAY THEATRE RENOVATION UPDATE

{E}

City Manager James Riker gave a presentation updating Council on the renovation plans for the Red Clay Theatre.

III. MATTERS FROM MAYOR & COUNCIL

- Appreciation for HOA meetings, Police Award banquet, LEAD class, and Bunten Park and Festival center cleanliness and maintenance.
- Landscaping on George Rogers Avenue
- Rogers Bridge closed 3/31-4/4 and 4/13-4/16 for warranty repair work on the deck
- DFAL Art Show "Our Duluth" April 16th 6:30-8:00pm

IV. ADJOURNMENT

Meeting adjourned at 7:25pm.

The 5TH Monday work session has been cancelled. The next scheduled meeting of the Mayor and Council is on April 14, 2025 at 6:00pm.

STATE OF GEORGIA

COUNTY OF GWINNETT

AGREEMENT BETWEEN THE CITY OF Duluth AND THE GWINNETT COUNTY
BOARD OF VOTER REGISTRATIONS AND ELECTIONS FOR USE OF ELECTION
EQUIPMENT

THIS AGREEMENT entered into between the City of Duluth, Georgia, a Municipal Corporation, lying within the County of Gwinnett, Georgia, hereinafter referred to as "City" and the Gwinnett County Board of Registrations and Elections, hereinafter referred to as "Board."

WITNESSETH

WHEREAS, the Georgia General Assembly created the Gwinnett County Board of Registrations and Elections having jurisdiction over the conduct of primaries and elections (1988 Ga. Laws, p. 4296, as amended), and provided that the Board was empowered with all the powers and duties relating to the conduct of elections and registration of voters as election superintendent and board of registrars pursuant to the provisions of Title 21 of the Official Code of Georgia; and

WHEREAS, pursuant to 1988 Ga. Laws, p. 4296, as amended, the Board has the authority to contract with any municipal corporation located within Gwinnett County for the holding by the Board of any primary or election to be conducted within the municipal corporation; and

WHEREAS, O.C.G.A. § 21-2-300(e)(1) authorizes the loaning of election equipment to municipalities without a fee; and

WHEREAS, the City and the Board, in the performance of their electoral functions, desire to enter into this contract outlining the duties and obligations of each party to this Agreement in the conduct of any 2025 Municipal Elections for the citizens of the City (hereinafter referred to as the "City Election") as hereinafter described; and

NOW, THEREFORE, in consideration of the premises contained herein, the sufficiency of which is hereby acknowledged, it is hereby agreed by the City and the County as follows:

(1) Conduct of City Election

This Agreement shall govern the use of the Board's Election Equipment by the City for the Election in the City of Duluth. It is the intent of the parties that the use of the Election Equipment in conduct of the City Election shall be in compliance with all applicable federal, state and local legal requirements.

(2) Term of Agreement

The duties and obligations to be performed pursuant to this Agreement shall commence on October, 2025 and end on December 31, 2025.

(3) Duties and Responsibilities

As used in this subsection the term "City" shall be construed to include the City's designee, agent, or authorized representative. The term "Board" shall be construed to include the Board's designee, agent, or authorized representative.

(a) City

1. The City will be responsible for ordering any and all ballots from its vendor.
2. The City will be responsible for contracting with State approved vendors for programming election equipment and creating Absentee by mail ballots, Provisional voting ballots, Challenge voting ballots and Election Day voting and Advance in person voting.
3. The City will be responsible for obtaining all material forms for the conduct of the election from the Secretary of State's Election Division.
4. The City will be responsible for complying with any and all bilingual election requirements in accordance § 203 of the Voting Rights Act including but not limited to translation and dissemination of election-related materials, Spanish language assistance, and appropriate election/poll official training.
5. The City shall provide the Board with a written request indicating specifically the number of Ballot Marking Devices (hereinafter referred to as BMDs), if any, that the City needs to borrow, as soon as possible, but no less than 60 days prior to election date.
6. The City shall provide the Board with a written request indicating specifically the number of Optical Scanners (hereinafter referred to as "OS Units") for use in scanning and tabulation of absentee, challenge, advance in person and provisionally voted ballots.
7. The City may use a Ballot Marking Device for ballot marking purposes.
8. The City may use printers to print ballots created by the Ballot Marking Device.
9. The City may use optical scanners to scan the printed ballot generated from the printer and created by the Ballot Marking Device
10. The City will be responsible for purchasing specialized security ballot paper from state approved vendor, if BMDs are used for ballot marking purposes.
11. The City will be responsible for and will conduct its own Logic and Accuracy Testing on all equipment.
12. The City will be responsible for hiring and training its own poll officials.
13. The City will be responsible for any training of its staff.
14. The City will be responsible for conducting all aspects of the City Election.
15. The City will be responsible for certifying its own election results.

(b) Board and/or Elections Supervisor

1. The Board shall provide the City with an Electors List.
2. The Board shall provide the City with the specified number of BMD's and/or ICP units and peripheral items as requested.

(c) The Board and the City agree that designated staff shall discuss and schedule dates and times for the City to pick-up the requested equipment. The Board and the City further agree that staff shall set mutually agreeable date and time for the City will return the requested equipment to the Board.

(4) Costs

Any and all costs associated with the conduct of the City Election shall be the responsibility of the City.

(5) Legal Responsibilities

To the extent permitted under Georgia Law, the City shall be solely responsible for any liability resulting from any claims or litigation arising from or pertaining to the City Election. In the event that any of the equipment and/or components become damaged, corrupted, or no longer usable due to the City's use of such equipment and/or components, the City agrees that it will reimburse the County's replacement costs.

(6) Miscellaneous

(a) The terms of this Agreement shall not be altered, amended, or modified except in writing signed by duly authorized officers or representatives of the parties.

(b) This Agreement shall be construed under the laws of the State of Georgia.

(c) If any paragraph, subparagraph, sentence, clause, phrase, or any portion of this Agreement shall be declared invalid or unconstitutional by any court of competent jurisdiction, such invalidity shall not be construed to affect the portions of this Agreement not held to be invalid.

(d) Any notice of communications hereunder shall be in writing, addressed as follows:

Teressa S. Hym
City: Duluth
3167 Main St
Duluth, GA 30096

Board: Grayson Davis, Assistant Elections Supervisor
455 Grayson Highway Suite 200
Lawrenceville, GA 30046
Grayson.Davis@GwinnettCounty.com

- (e) This Agreement shall be exclusively for the benefit of the City and the Board and shall not provide any third parties with any remedy, claim, liability, reimbursement, cause of action, or other right.
- (f) The performance of either party hereunder shall be excused if such party is reasonably precluded from performance by the occurrence of an Uncontrollable Circumstance, which shall be defined as follows: Any act, event, or condition, or any combination thereof, that is beyond the reasonable control of the party relying on the same and that materially interferes with the performance of the party's obligations, to include, but not be limited to, (i) acts of God; (ii) fire, flood, hurricane, tornado, and earthquakes; (iii) the failure of any utility provider to provide and maintain utility services through no fault of the party; and (iv) the preemption, confiscation, diversion, destruction, or other interference in possession or performance or supply of materials or services, by or on behalf of, or with the authority of, a governmental body in connection with a declared or asserted public emergency by an entity other than one of the parties; (v) the calling of a special election in Gwinnett County pursuant to O.C.G.A. § 21-2-540 which requires the Board to conduct such special election and use the election equipment for its own purposes thereby rendering said equipment unavailable to fulfill the contractual obligations set forth in this Agreement.
- (g) Each of the individuals who execute this Agreement agrees and represents that he or she is authorized to execute this Agreement on behalf of the respective party.

IN WITNESS WHEREOF, the parties have hereunto set their hands and affixed their seals this ____ day of _____, 2025.

City of _____:

By: _____, Mayor

Attest:

City Clerk, Seal

Gwinnett County Board of Registrations and Elections:

By: David Hancock, Chairman

Attest:

Zach Manifold, Elections Supervisor

Seal

**ORDINANCE TO AMEND DULUTH CODE
CHAPTER 3 - ALCOHOL**

WHEREAS, the Mayor and Council of the City of Duluth desire to make various housekeeping changes to Chapter 3 of the City of Duluth Code of Ordinances regarding the licensing and permitting of alcohol sales and handling;

NOW THEREFORE, the Mayor and Council of the City of Duluth hereby ordains that the Code be amended as follows:

Part I

The Council of the City of Duluth hereby ordains that the Duluth Code of Ordinances is hereby amended by deleting Section 3-103 Article I, Chapter 3 of the Duluth Code of Ordinances in its entirety and adopting a new Section 3-103, Article I, Chapter 3 to read as follows:

Sec. 3-103. - Definitions.

As used in this ~~chapter article~~, defined words shall have the meaning specified unless the context in which the word or term is used clearly requires that a different meaning be used. For the purpose of this ~~chapter article~~ the following definitions shall apply:

Alcohol means ethyl alcohol, hydrated oxide of ethyl, or spirits of wine, from whatever source or by whatever process produced.

Alcoholic beverages means and includes all alcohol, distilled spirits, beer, malt beverages, wine or fortified wine.

Art shop means a retail business located in the CBD zoning district or in a planned unit development with an underlying zoning of CBD or in a planned unit development where expressly permitted through a condition of zoning, devoted exclusively to providing art education that is limited to instructing in painting, sculpture, and similar crafts; or to selling and displaying portraits, paintings, sculptures, and similar artwork and crafts. An art shop may sell art supplies in addition to providing art education or to offering artwork for sale. An art shop shall not allow any activities that would cause the business to be an "adult entertainment establishment" as defined in chapter 7, article XIV, sections 7-601 et seq. of this Code.

Beer or malt beverage means any alcoholic beverage obtained by the fermentation of any infusion or decoction of barley, malt, hops, or any other product, or any combination of such products in water containing not more than fourteen (14) percent alcohol by volume,

and including ale, porter, brown, stout, lager beer, small beer, strong beer, and hard cider as may be defined by state law. The term "malt beverage" does not include sake, known as Japanese rice wine.

Brewer means a manufacturer of beer or malt beverages.

Brewpub is a restaurant in which beer or malt beverages are manufactured or brewed subject to state law barrel production limitations for retail sales directly to consumers.

Church shall mean a permanent building where persons regularly assemble for religious worship.

City clerk shall mean the person holding the official title of clerk for the city.

College shall mean only such state, county, city, church, or other colleges that teach the subjects commonly taught in the common colleges of the state and shall not include private colleges where only specialized subjects such as law, stenography, business, music, art, medicine, dentistry, vocational occupations and other special subjects are taught.

Commercial area shall mean any area which is correspondingly zoned in accordance with the city zoning ordinance.

Convenience store shall mean a retail establishment or hotel store which offers for sale packaged or unprepared food and grocery items for consumption off of the premises which may sell fuel products, household items, or tobacco products and having five thousand (5,000) or less square feet of floor area as floor area.

Deli and food market shall mean a retail establishment that sells food products prepared on site and may also engage in the selling of unprepared food products. Such establishment shall be authorized to sell unopened containers of wine or beer provided that the establishment derives no more than fifteen (15) percent of its gross sales from the sale of beer and wine. Unopened containers of wine or beer may only be sold in conjunction with the sale of food products prepared on site.

Distiller/Distillery means a manufacturer of distilled spirits or spiritous liquor.

Golf course shall mean an outdoor golf course covering one (1) acre or more and containing at least nine (9) tees, fairways and greens.

Growler means a container used to transport draft beer that is not to exceed sixty-eight (68) ounces and not less than twelve (12) ounces and is filled with beer from a keg or a tax-determined tank by a licensee, or an employee of a licensee with a license issued by the city.

Hotel shall mean a building or structure kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered for adequate pay to travelers and guests whether transient, permanent or residential, in which fifty (50) or more rooms are used for the sleeping accommodations of such guests. Boarding houses or other similar facilities which have less than fifty (50) rooms used for sleeping accommodations for such guests are not classified as a hotel. ~~for the purposes of this article.~~

Hours of operation shall mean the hours during which a licensed establishment shall remain open for the purposes to include the sale of alcoholic beverages on or off premises.

Housing authority property shall mean any property containing 300 housing units or fewer owned and operated by a housing authority.

Indoor commercial recreational establishment shall mean and is limited to an establishment:

(1) In which the sale of food and alcoholic beverages is incidental to its primary enterprise and activity on the premises and which shall derive at least twenty (20) percent of its total annual gross sales from the sale of prepared meals or foods and recreation activities;

(2) In which meals are served, such place being provided with adequate and sanitary kitchen and dining room equipment and a sufficient number and kind of employees to prepare, cook and serve suitable food for its guests. Said establishment shall be prepared to serve food every hour they are open; and

(3) In which the primary activity on the premises of the indoor commercial recreational establishment shall be family oriented in nature, generally meaning a use which attracts a range of individuals from all age groups. Uses may specifically include, but are not limited to, dinner theaters, bowling centers, billiard parlors, video arcades, skating arenas and other similar use. Outdoor commercial recreation is not included, nor shall concession sales of alcoholic beverages be permitted. Bingo parlors, dance halls, nightclubs, adult entertainment and/or sexually related entertainment activities as defined in the city adult entertainment ordinance, chapter 7, article XIV, sections 7-601 et seq., and similar uses are specifically excluded from this definition of indoor commercial recreational establishments.

Karaoke shall mean a form of interactive entertainment in which customers sing along with recorded music (or music video) using a microphone and sound system. The lyrics are sometimes displayed on the video screen and usually do not have the original lyrics playing on the soundtrack.

License shall mean the authorization by the clerk of the city to engage in the sale of alcoholic beverages.

Licensee means the individual to whom a license is issued or, in the case of a partnership, corporation or company, all partners, officers, members, managers, and directors of the partnership corporation or company.

Liter means the metric measurement currently used by the United States.

~~*Lounge* shall mean a separate room connected with a part of and adjacent to a restaurant or located in hotels with all booths, stools and tables being unobstructed and open to view. All lounges shall be air conditioned.~~

Manager means an individual or that individual's designee who has responsibility for management of the operations, including the conduct of its employees and the sale of alcoholic beverages at an establishment from which alcoholic beverages are sold at retail or wholesale pursuant to a license, who is a full-time employee, part-time employee, or independent contractor engaged by the corporation, partnership, proprietor or other entity that owns such establishment.

Manufacturer means any maker, producer, or bottler of an alcoholic beverage. The term also means:

- (1) In the case of distilled spirits, any person engaged in distilling, rectifying, or blending any distilled spirits;
- (2) In the case of malt beverages, any brewer; and
- (3) In the case of wine, any vintner.

Nonresident Caterer shall mean a caterer who possesses a valid license from a local municipality or county of this state to sell or otherwise dispense alcoholic beverages at a location outside the jurisdiction of the City of Duluth. Any such caterer may apply for an off-premises catering event permit authorizing sales, service, or distribution of alcoholic beverages at authorized catered events or functions.

Open area means the area that is directly outside and adjacent to a licensed restaurant where a licensee may obtain an annual permit authorizing the consumption of alcoholic beverages. Smoking shall not be allowed in the permitted open areas.

Owner means any person with an ownership interest in the licensed business.

Package means a bottle, can, keg barrel, growler, or other original consumer container.

Package store shall mean a geographic location within the city wherein a license may be issued for the sale of package alcoholic beverages. Such package store must be operated as a distinct business and cannot be operated in conjunction with or as a part of any other business, except only as provided in this ~~chapter article~~ and/or by the laws of this state.

Patio shall be defined as that portion of an establishment which is outside the main structure but accessible from the main structure and is used for sales of food and/or beverages.

Performing arts facility shall mean and is limited to an establishment:

(1) Which is located in the CBD zoning classification or in a planned unit development with an underlying zoning of CBD or in a planned unit development where expressly permitted through a condition of zoning;

(2) Which has as its principal objective or business the presentation of live music, mainline dramatic arts, plays, theatre productions and stand-up comedy; and

(3) Which does not feature, show, allow, promote or advertise adult businesses as defined and regulated in chapter 7, article XIV of this Code, including but not limited to adult dancing establishments, adult mini-motion picture theatres, adult motion picture theatres, adult motion picture arcades and erotic dance establishments.

Person means any individual, firm, partnership, cooperative, nonprofit membership corporation, joint venture, association, company, corporation, agency, syndicate, estate, trust, business trust, receiver, fiduciary, or other group or combination acting as a unit, body politic, or political subdivision, whether public, private, or quasi-public.

Premises shall mean the definite closed or partitioned-in facility including, but not limited to, a room, shop, building, restaurant, or club wherein alcoholic beverages are sold.

Private club shall mean any association organized under the laws of the state which has been in existence at least one (1) year prior to the filing of its application for a license to be issued hereunder; has at least seventy-five (75) regular dues paying members; owns, hires or leases a building or space within a building for reasonable use of its members with suitable kitchen and dining space and equipment for the serving of prepared meals for the members and guests; and does not compensate any member, officer, agent or employee directly or indirectly from the profits of the sale of distilled spirits beyond a fixed salary as established by its members at any annual meeting or by its governing board out of the general revenue of the club; except that for the purposes of this section, tips which are added to the bills under club regulation shall not be considered as profits from the sale of distilled spirits.

Private residence shall mean a house or dwelling where not less than one (1) or more than three (3) families customarily reside and shall not include an apartment house having facilities for housing four (4) or more families and any residence which has been unoccupied for a period of six (6) consecutive months immediately prior to the filing of any application hereunder.

Registered agent shall mean a natural person aged twenty-one (21) years or older and residing in the state who is empowered to act for and represent the licensee in all matters with the city relating to an establishment licensed or making application for a license to sell alcohol upon whom any process, notice or demand required or permitted by law or under this ~~chapter article~~ may be served.

Resident Caterer shall mean a caterer who possesses a valid license from the city to sell or otherwise dispense alcoholic beverages. Any such caterer may apply for an off-premises catering event permit authorizing sales, service, or distribution of alcoholic beverages at authorized catered events or functions.

Restaurant shall mean a public place kept, used, maintained, advertised and held out to the public as a place where meals are actually and regularly cooked and served to the public, without sleeping accommodations, such place being provided with adequate and sanitary kitchen and dining room equipment, having employed therein a sufficient number and kind of employees to cook and serve suitable food for its guests. At least one (1) meal per day shall be cooked on the premises and served at least five (5) days a week, with the exception of holidays, vacations, and periods of redecorating, and the cooking and service of such meals shall be the principal business conducted by such establishment with such establishment deriving at least fifty (50) percent of its total annual gross sales from the sale of prepared meals or food.

Retail sales shall mean selling or offering alcoholic beverages for sale to any member of the public.

Retailer or retail dealer means any person who sells alcoholic beverages at retail only to consumers and not for resale.

School building or educational building shall apply only to state, county, city, or church school buildings and to such buildings at such other schools in which subjects are taught commonly taught in the common schools and colleges of this state and are accredited by the state or federal government.

Special events facility shall mean any public place kept, used, maintained, advertised and held out to the public as a place where special events including, but not limited to, wedding receptions, private parties and similar events are held, and which provides meals for food

services in connection with such events. Any such facility shall be equipped with an adequate and sanitary kitchen and dining room facility, and shall be capable of preparing and cooking meals, or serving catered meals and other food products associated with its special events on site. Any such establishment shall derive at least seventy-five (75) percent of its total annual gross sales from rental for special events and the service of meal and food products in connection with such special events. The revenues received from alcohol sales shall never exceed twenty-five (25) percent of the total annual gross sales for any such facility. Any such facility open to the public for the service of at least one (1) meal per day for five (5) or more days per week, shall be considered a restaurant.

Special events vendor shall mean a vendor licensed by the state to sell alcoholic beverages for consumption. Before receiving a license as a special events vendor, the vendor shall have entered into a contractual agreement with the city for the sale of alcoholic beverages at special events approved by the city to be held on public property including but not limited to the Duluth Town Green.

Spirituos liquors or distilled spirits shall mean any alcoholic beverages containing alcohol obtained by distillation, mixed with water or other substance in solution, and includes brandy, rum, whiskey, gin, cordials, or other spirituous liquors by whatever name called to include fortified wines, as defined by the Federal Alcohol Administration.

Tavern shall mean an establishment located in the CBD **zoning classification licensed to sell alcohol for consumption on the premises equipped with direct access to adequate and sanitary bar equipment including but not limited to glassware, dishwashing facilities, and refrigerators.** ~~or in a planned unit development with an underlying zoning of CBD or in a planned unit development where expressly permitted through a condition of zoning and licensed to sell alcoholic beverages to be consumed on the premises.~~

Wholesaler or wholesale dealer means any person who sells alcoholic beverages to other wholesale dealers, to retail dealers, or to retail consumption dealers.

Wine shall mean any alcoholic beverages containing not more than twenty-one (21) percent alcohol by volume made from fruits, berries or grapes either by natural fermentation or by natural fermentation with brandy added. The term includes, but is not limited to, all sparkling wines, champagnes, combinations of such beverages, vermouths, special natural wines, rectified wines, and like products. The term does not include cooking wine mixed with salt or other ingredients so as to render it unfit for human consumption as a beverage. A liquid shall first be deemed to be a wine at that point in the manufacturing process when it conforms to the definition of wine contained in this section. Fortified wine means any alcoholic beverage containing more than twenty-one (21) percent alcohol by

volume made from fruits, berries, or grapes, either by natural fermentation or by natural fermentation with brandy added. "Fortified wine" includes, but is not limited to, brandy.

Part II

The Council of the City of Duluth hereby further ordains that the Duluth Code of Ordinances is hereby amended by deleting Section 3-113 Article I, Chapter 3 of the Duluth Code of Ordinances in its entirety and adopting a new Section 3-113, Article I, Chapter 3 to read as follows:

Sec. 3-113. - Delivery of package off premises.

(a) Retail *package licensees*. Notwithstanding any other provision in this chapter, after providing a letter to the city clerk of its intent to do so, licensees possessing a retail package license may deliver package beer, wine and/or liquor under the rules and restrictions set forth in O.C.G.A. § 3-3-10.

(b) Retail *consumption on the premise licensees*. Notwithstanding any other provision in this chapter, after providing a letter to the city clerk of its intent to do so, licensees possessing a retail license for consumption on the premises may deliver **and sell** package beer and wine under the rules and restrictions set forth in O.C.G.A. § 3-3-10 **and Georgia Department of Revenue Rule 560-2-3-.15**.

(c) Penalty. In addition to any criminal penalties that may be provided by law, the city clerk is authorized to enforce compliance with this section. Upon each violation of any provision of O.C.G.A. § 3-3-10 a licensee shall be subject to a fine not to exceed five hundred dollars (\$500.00) and a suspension of the authorization to deliver alcohol for up to thirty (30) days.

Part III

The Council of the City of Duluth hereby further ordains that the Duluth Code of Ordinances is hereby amended by deleting Subsection (a)(8) of Section 3-220 Article II, Chapter 3 of the Duluth Code of Ordinances in its entirety and adopting a new Subsection (a)(8) of Section 3-220, Article II, Chapter 3 to read as follows:

Sec. 3-220 (a)(8)

That the applicant is not a citizen of the United States, a legal permanent resident ~~eighteen (18) years of age or older~~, or a qualified alien or nonimmigrant under the federal Immigration and Nationality Act, Title 8 U.S.C., ~~eighteen (18) years of age or older~~ and lawfully present in the United States.

Part IV

The Council of the City of Duluth hereby further ordains that the Duluth Code of Ordinances is hereby amended by deleting Section 3-253 Article II, Chapter 3 of the Duluth Code of Ordinances in its entirety and adopting a new Section 3-226, Article II, Chapter 3 to read as follows:

Sec. 3-226. - Application for new license in existing license location.

An application for a new license in an existing license location shall meet and qualify under all requirements of this **chapter** article for granting of a new license **including** ~~except as provided in~~ section 3-206.

Part V

The Council of the City of Duluth hereby further ordains that the Duluth Code of Ordinances is hereby amended by deleting Section 3-253 Article II, Chapter 3 of the Duluth Code of Ordinances in its entirety and adopting a new Section 3-253, Article II, Chapter 3 to read as follows:

Sec. 3-253. - Special event temporary permit for profit.

(a) An alcohol licensee may apply for a special event temporary permit. A special temporary for profit application must be submitted at least twenty (20) days prior to the planned profit special event. This temporary permit shall authorize the alcohol licensee to sell alcoholic beverages for consumption on the premises for a period not to exceed extension of the hours of operation specified in section 3-112.

(b) No more than six (6) such permits may be issued to any location in any one (1) calendar year. A for profit desiring to sell alcoholic beverages must apply and submit completed forms furnished by the commissioner of the state department of revenue and a permit from the commissioner authorizing the organization to sell or distribute alcoholic beverages as provided in ~~rule 560-2-2-43 of~~ the rules and regulations of the state department of revenue. Should the event be held on any city or public property, the event producer or business owner shall provide one Duluth Police Officer or other security personnel as approved by the city clerk for every three hundred patrons to prevent alcohol from being removed from premises.

(c) Each application for such a temporary permit shall be accompanied by a nonrefundable fee of one hundred fifty dollars (\$150.00). The city clerk may issue a permit authorizing the organization to sell alcoholic beverages. The licensee or the licensee's employees shall supervise all aspects of the special event pertaining to the handling and storage of alcoholic beverages and the distribution of alcoholic beverages. The licensee shall be responsible for compliance with all aspects of this article and state law and be liable for infractions thereof.

Part VI

The Council of the City of Duluth hereby further ordains that the Duluth Code of Ordinances is hereby amended by deleting Section 3-255 Article II, Chapter 3 of the Duluth Code of Ordinances in its entirety and adopting a new Section 3-255, Article II, Chapter 3 to read as follows:

Sec. 3-255. - Taverns.

(a) An establishment may be licensed to sell alcohol for consumption on the premises as a tavern where the establishment meets all other applicable requirements under this chapter and:

- (1) Is located in the CBD zoning district or in a planned unit development with an underlying zoning of CBD. ~~HC-R, HC-A, C-2, M-1 or M-2 or where in a planned unit development where expressly permitted through a condition of zoning;~~
- (2) Is equipped with direct access to adequate and sanitary bar equipment including but not limited to glassware, dishwashing facilities, and refrigerators; and
- (3) At the time of the initial application, meets a ratio of one (1) restaurant to one (1) tavern in the CBD zoning district. The subsequent closure of restaurants after the initial granting of a tavern license shall have no negative impact on license renewal for a licensed tavern.

(b) Establishments licensed as taverns shall prohibit smoking on the premises.

(c) No individual under the age of twenty-one (21) shall enter or be allowed to enter a tavern unless he or she is accompanied by his or her parent, guardian, or spouse who is twenty-one (21) years of age or older. This subsection shall not apply to an individual while he or she is attending a live musical concert or live presentation of the performing arts for which he or she has paid an admission charge.

Part VII.

The Council of the City of Duluth hereby further ordains that the Duluth Code of Ordinances is hereby amended by deleting Section 3-271 Article II, Chapter 3 of the Duluth Code of Ordinances in its entirety and adopting a new Section 3-271, Article II, Chapter 3 to read as follows:

Sec. 3-271. - Ancillary alcohol sales license.

(a) The city clerk may grant a license for ancillary alcohol sales where it is determined that the sale, service or consumption of alcohol is not the primary business of the licensed establishment.

(b) An ancillary alcohol sales license permits the licensee to sell a patron either two (2) six (6) ounce glasses of wine or two (2) twelve (12) ounce serving of beer or other malt beverage per day.

(c) In no event shall a licensee's total annual gross alcohol revenue exceed ten (10) percent of the licensee's gross annual revenues.

(d) Ancillary alcohol sales licensees shall be required to obtain a state alcohol license for consumption on the premises and except as expressly provided for herein, shall be subject to all state and local laws, rules and requirements, including licensing requirements and the other provisions of this chapter related to the sale of alcohol for consumption on the premises. Notwithstanding the foregoing, ancillary sales licensees shall not be required as a condition of their license to post signs as required by [section 3-206\(c\) and \(d\)](#) of this chapter.

(e) Notwithstanding other provisions in this chapter regarding penalties for violation of this chapter, upon a determination that a holder of an ancillary sales license has violated any provision of this chapter the license shall be revoked, and the holder shall be ineligible to obtain an ancillary sales license for a period of **one (1) year** ~~five (5) years~~ following the effective date of the revocation.

Part VIII.

The Council of the City of Duluth hereby further ordains that the Duluth Code of Ordinances is hereby amended by deleting Section 3-329, Article II, Chapter 3 of the Duluth Code of Ordinances in its entirety and adopting a new Section 3-329, Article II, Chapter 3 to read as follows:

Sec. 3-329. - Brewer/brewery.

(a) A brewer licensed under this article shall be permitted to manufacture beer and malt beverages with the right to sell the product of the brewer for resale within and outside of the limits of the state.

(b) The right to sell the manufactured product of the brewer for resale within the city and the state may be revoked separately from the right to manufacture and sell the product for resale outside of this state.

(c) In accordance with state law, a licensed brewer may sell up to three thousand (3,000) barrels of malt beverages per year produced at the brewer's licensed premises to individuals who are present on such premises for:

(1) Consumption on the premises; and

(2) Consumption off the premises, provided that such sales for consumption off the premises shall not exceed a maximum of two hundred eighty-eight (288) ounces of malt beverages per consumer per day.

(d) A licensed brewer shall be subject to the provisions related to hours and days of sale as set forth in section 3-112 of this chapter.

(e) A licensed brewer shall submit excise taxes to the city on a monthly basis and comply with excise tax record keeping and reporting practices in accordance with O.C.G.A. §§ 3-5-24.1 and 3-5-81 and ~~section 3-900~~ **Article IV** of this chapter.

(f) A licensed brewer shall abide by all federal, state and local law, regulation or rules. The failure to comport with such law, regulation or rules may serve as a basis for revocation of the license issued under this article.

IT IS SO ORDAINED THIS ____ DAY OF _____, 2025

Greg Whitlock, Mayor

Those councilmembers voting in favor:

Charles Jamin Harkness, Post 1

Marline Thomas, Post 2

Kenneth Lamar Doss, Post 3

Manfred Graeder, Post 4

Shenée Johnson Holloway, Post 5

Those council members voting in opposition:

ATTEST: _____
Teresa Lynn, Asst. City Mgr/City Clerk



City of Duluth, Georgia

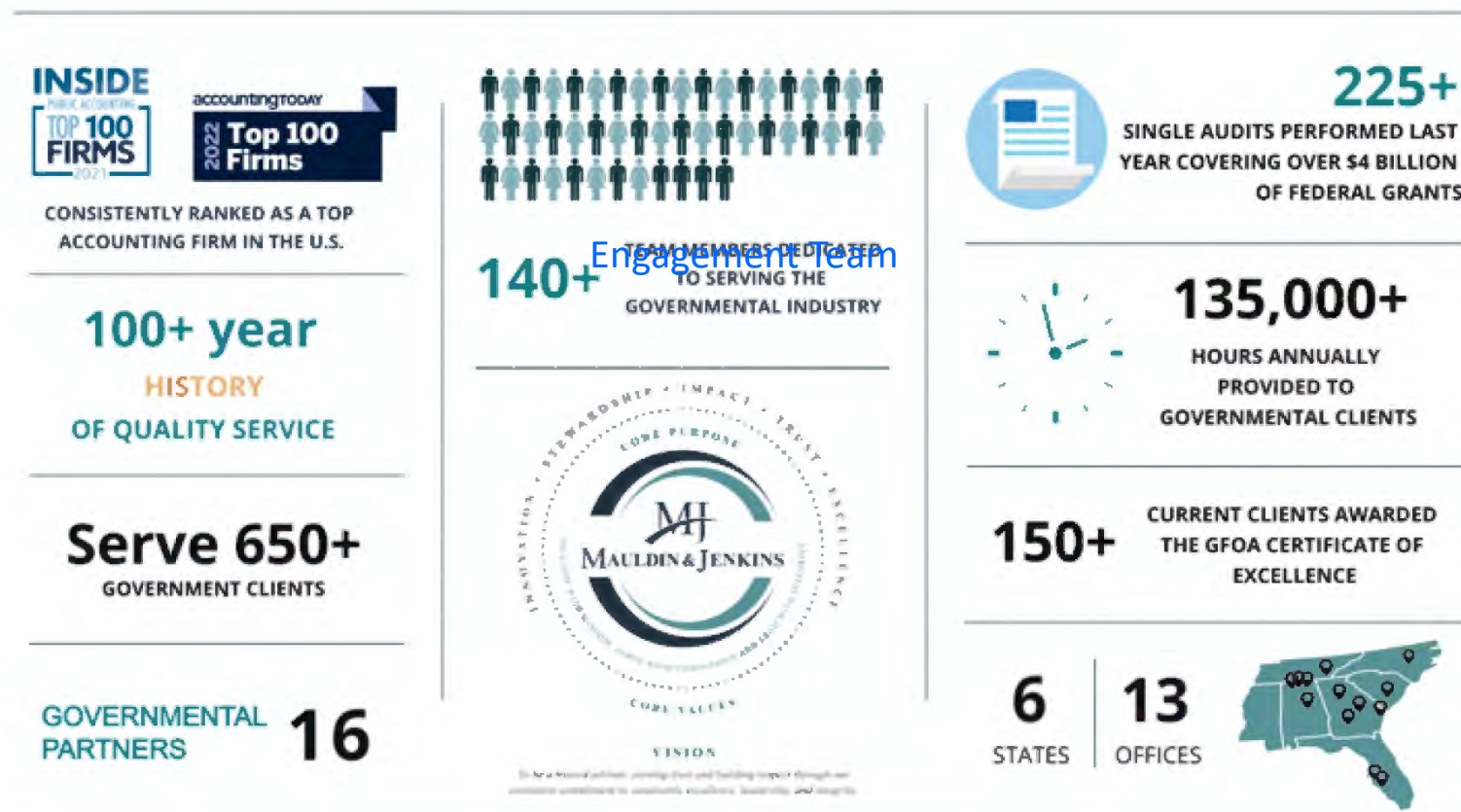


**Presentation of Audit Results
June 30, 2024**



Agenda

- Engagement Team
- Overview of:
 - Audit Opinion
 - Financial Statements and Footnotes
 - Compliance Report
 - Audit Scopes and Procedures
- Required Communications
- Financial Trends
- Accounting Recommendations, and Related Matters
- Answer Questions



Engagement Team Leaders

- Josh Carroll, Engagement Partner / Ryan Jones, Quality Control Partner



Audit Opinion

• Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)

- We considered the internal control structure for the purpose of expressing our opinion on the City of Duluth, Georgia's (the "City") basic financial statements and not for the purpose of providing an opinion on the effectiveness of internal controls.

- Our audit was performed in accordance with GAAS and *Government Auditing Standards*.
- Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.

- The basic financial statements are the responsibility of the City's management.

• Report on Basic Financial Statements

- Unmodified ("clean") opinion on basic financial statements.
- Presented fairly in accordance with accounting principles generally accepted in the United States of America.
- Our responsibility does not extend beyond financial information contained in our report.



Compliance Report and Audit Scopes & Procedures

• Compliance Report

- The financial report package contains a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion on internal controls and compliance with applicable rules and regulations.
- This report and the procedures performed are required by *Government Auditing Standards*.
- Report on internal control and compliance as required by the *Uniform Guidance*. Major program AL # 21.027 Coronavirus State and Local Fiscal Recovery Funds.

• Audit Scopes and Procedures (Governmental Audit Programs Utilized in All Areas)

- Confirmed receivables (TIA), cash, debt and other elements.
- Vouched substantiated additions of capital assets, balances of construction in progress, and vouched significant retainage payable.
- Performed a search for unrecorded liabilities via review of unpaid vouchers and subsequent disbursements.



Required Communications

• Significant Accounting Policies

- Management is responsible for the selection and use of appropriate accounting policies.
- The significant accounting policies used by the City are described in Note 1 to the respective basic financial statements.
- During the current year, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections*.
- The policies used by the City are in accordance with generally accepted accounting principles.
- In considering the qualitative aspects of its policies, the City is not involved in any controversial or emerging issues for which guidance is not available.

• Management Judgment/Accounting Estimates

- Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.
- The City uses various estimates as part of its financial reporting process – including actuarial assumptions.



Required Communications (Continued)

• **Relationship with Management**

- We received full cooperation from the City's management and staff.
- There were no disagreements with management on accounting issues or financial reporting matters.

◦ **Management Representation**

- We requested, and received, written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us.

• **Consultation with Other Accountants**

- To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.

• **Significant Issues Discussed with Management**

- There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.



Required Communications (Continued)

- **Audit Adjustments**
 - There were no unrecorded or passed audit adjustments.

- **Financial Statement Disclosures**

- The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part of our audit.

- **Information in Documents Containing Audited Financial Statements**

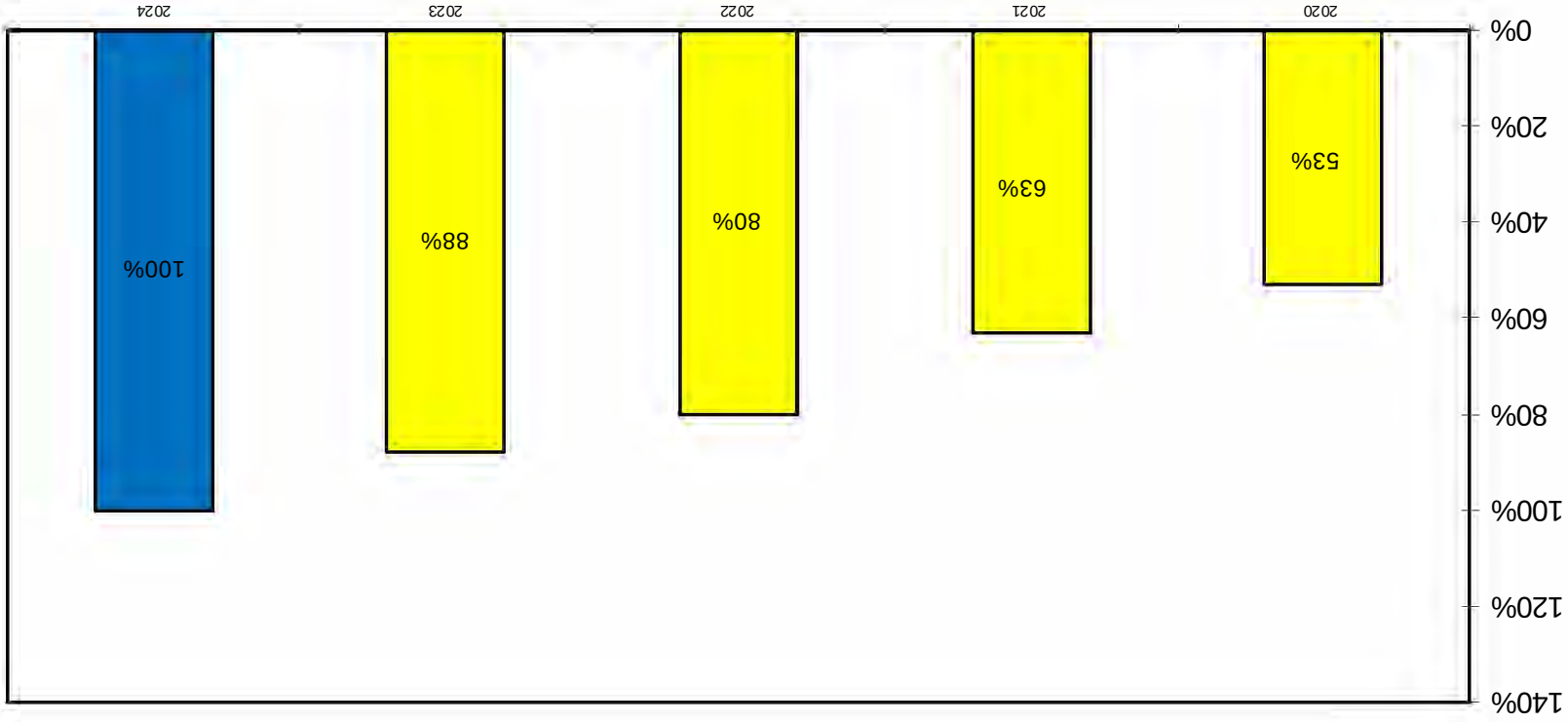
- Our responsibility for other information in documents containing the City's basic financial statements and our report thereon does not extend beyond the information identified in our report. If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with printers' proof for our review and approval before printing. You must also provide us with a copy of the final reproduced material for our approval before it is distributed.

- **Auditor Independence**

- In accordance with AICPA professional standards, M&J is independent with regard to the City and its financial reporting process.



General Fund- Fund Balance Ratio to Expenditures and Transfers



Source: The City's Annual Financial Reports



Comments & Recommendations

– Management Recommendations for Improvement

- 1. Segregation of Duties** - During the course of our testwork, we noted a couple of areas in which the segregation of duties could be improved. Segregation of employee's duties is a common practice in an effective internal control structure. The City has made improvements in this area with the implementation of the new accounting system, however there are still a couple of areas in the cash receipting area where segregation of duties could be improved.
- Individuals who collect receivables can post receipts to the sub-ledger.
 - For property taxes, individuals who process bills are not independent of the assessment and collection functions. They also have the ability to record abatements/adjustments. As a mitigating controls entries are reviewed and approved by other staff.
- Without some segregation of duties within these functions, there is increased exposure that someone could intentionally or unintentionally misappropriate assets of the City.

Governmental Advisory Services

Strategy

Develops and defines the future vision, goals, and objectives

- Innovation
- Long-Term Planning
- Organization Management
- Workforce of the Future Planning
- Internet of Things/Market Disruptors Assessment
- Artificial Intelligence/Robotics
- Service Delivery Model Planning
- Strategy Mapping
- Technology Consulting/ERP
- Technology Solution/Vendor Selection
- Operational Vision
- Business Case

Operational Efficiency and Effectiveness

Ensures business processes and service delivery are provided in a manner maximizing targeted goals

- Cost Containment
- Operations Improvement
- Program Delivery
- Revenue Enhancement
- Staffing Assessments
- Benchmarking
- Technology Utilization
- Governance
- Policy/Procedure Assessments
- Operations/Management Reviews

Transformation

Allows for the successful change from the current state to the desired environment or outcome

- Change Management and Organizational Transformation Strategies
- Customer Service Optimization
- Service Delivery Modeling
- Technology/Workflow Design
- Human Capital Management

Performance Measurement

Ensures outputs and outcomes are producing desired results

- Budget Forecasting & Design
- Cost Accounting
- Data Science
- Grant Strategy
- Risk Assessments
- Internal Controls & Compliance
- KPI Design
- Benchmarking
- Project Management
- Independent Verification & Validation
- Management/Dashboard Reporting

IT and Cybersecurity Solutions

•Cybersecurity Framework Engagements

- Performed as either a SOC for Cybersecurity under AICPA attestation standards, or as a consulting engagement under AICPA consulting standards

•System Vulnerability Assessment Engagements

- Process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions

•Penetration Testing Engagements

- Practice of testing a computer systems to find security vulnerabilities that a hacker / attacker could exploit using automation or manual applications





New Accounting Pronouncements

• New GASB Pronouncements for Future Years

- **Statement No. 101, Compensated Absences** was issued in June 2022 and is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means.

- **GASB Statement No. 102, Certain Risk Disclosures** was issued in December 2023 and is effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued



New Accounting Pronouncements

• New GASB Pronouncements for Future Years

- **GASB Statement No. 103, *Financial Reporting Model Improvements*** was issued in April 2024 and is effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A. The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflows and outflows of resources. The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position. The requirement for presentation of major component unit information will improve comparability. The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability.

- **Statement No. 104, *Disclosure of Certain Capital Assets*** was issued in September 2024 and is effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The objective of this Statement is to clarify which types of capital assets must be disclosed separately in the notes to the financial statements as well as to establish disclosure requirements for capital assets that are held for sale.



New Accounting Pronouncements (Continued)

• Other Pending or Current GASB Projects

- **Going Concern Uncertainties and Severe Financial Stress** is a major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a government's exposure to severe financial stress is necessary to disclose. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. A preliminary views document on this topic is expected by late 2024 with an exposure draft to follow in 2025.

- **Infrastructure Assets** is a project that will address issues related to accounting and financial reporting for infrastructure assets. The project will evaluate standard-setting options related to reporting infrastructure assets to make information (1) more comparable across governments and more consistent over time, (2) more useful for making decisions and assessing government accountability, (3) more relevant to assessments of a government's economic condition, and (4) better reflect the capacity of those assets to provide service and how that capacity may change over time. Preliminary views document has been issued with comments due back to GASB by the end of January 2025.

- **Subsequent Events—Reexamination of Statement 56** is a project that will improve the accounting and financial reporting for subsequent events. The project will reexamine existing requirements related to subsequent events in Statement No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards, to address issues related to (1) confusion about and challenges associated with applying the existing standards, (2) inconsistency in practice in the information provided about subsequent events, and (3) the usefulness of the information provided about subsequent events. Exposure draft on this topic is expected by late 2024.

- **Revenue and Expense Recognition** is a major project where the overall objective is to develop a comprehensive, principles-based model that would establish categorization, recognition, and measurement guidance applicable to a wide range of revenue and expense transactions. Achieving that objective will include: (1) development of guidance applicable to topics for which existing guidance is limited, (2) improvement of existing guidance that has been identified as challenging to apply, (3) consideration of a performance obligation approach to the GASB's authoritative literature, and (4) assessment of existing and proposed guidance based on the conceptual framework. The expected outcome of the project is enhanced quality of information that users rely upon in making decisions and assessing accountability. The GASB is currently reviewing comments and other input received from the stakeholder community during the preliminary views stage that was completed in 2021. An exposure draft is expected in early 2025.



Govt. Clients - Free Quarterly Continuing Education

• Since March of 2009 - For Over 13 Years !!

◦ Mauldin & Jenkins provides free quarterly continuing education for all of our governmental clients. Topics are tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking and knowledge sharing among our governmental clients. We normally see approximately 180 people per quarter. Examples of subjects addressed in the past few quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Budget Preparation
- ACFR Preparation (two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Govt.
- Financial Report Card - Where Does Your Govt. Stand?
- Financial Reporting Model Improvements
- GASB Nos. 74 & 75, OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB Projects & Updates (ongoing & several sessions
- Human Capital Management
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- IRS Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosures
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees
- Special Purpose Local Option Sales Tax (SPLOST)
- Accounting, Reporting & Compliance
- Uniform Grant Reporting Requirements and the New Single Audit

» We appreciate the City's participation in these quarterly sessions.



Questions & Comments

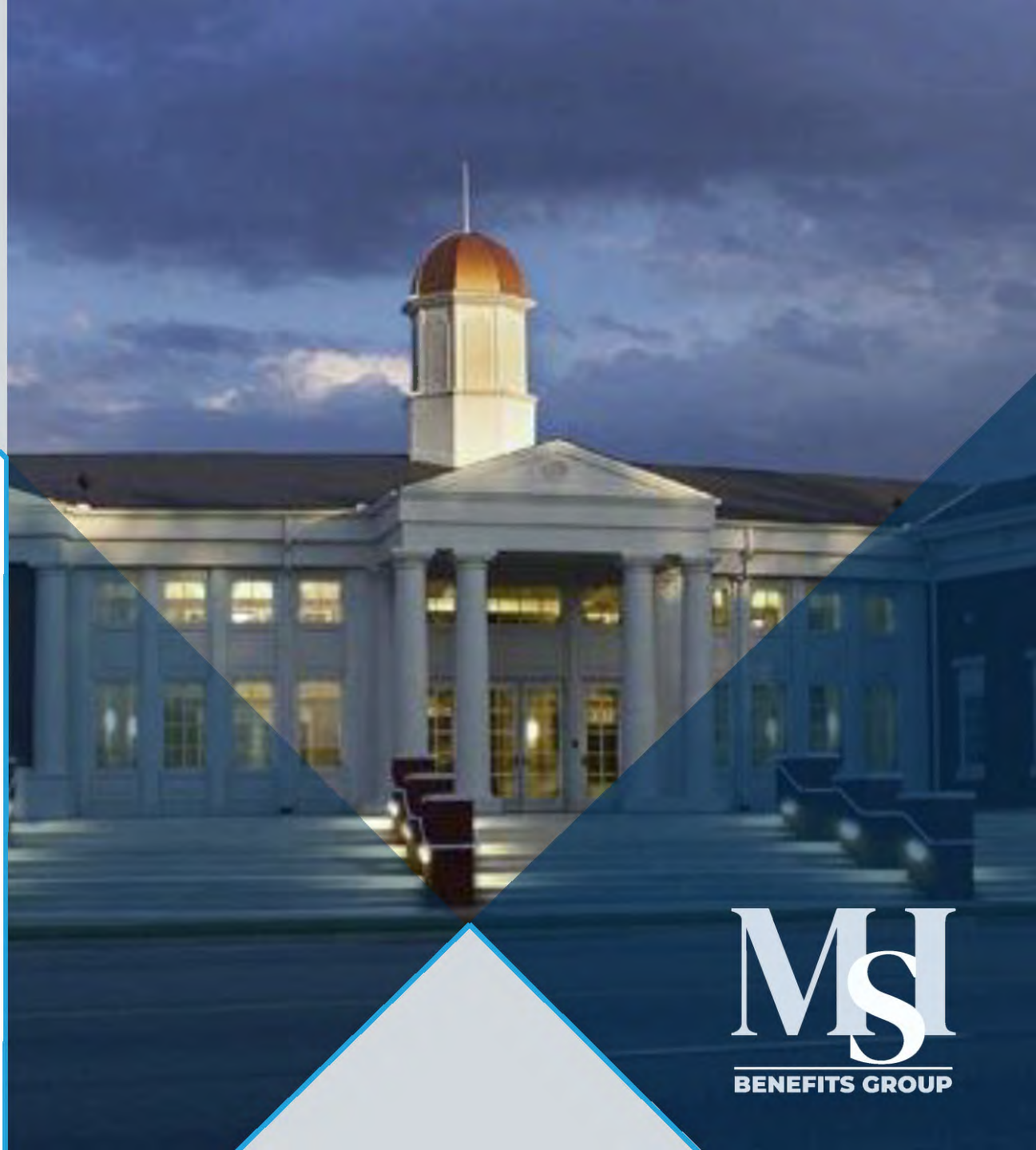


Thank You for the Opportunity to Serve



MSI Benefits Renewal Committee Presentation

April 07, 2025



MSI
BENEFITS GROUP

Historical Renewal Recap

Marketing Strategy

Health Plan Renewal

Dental Plan Renewal

Voluntary Benefits Consideration

Renewal Summary

Agenda

Benefits Renewal Recap

(2024-2025)

Health Plan: Moved from UHC to Cigna at a +5.1% increase (**\$101K Secured in Overall Savings**)

- No Change to Plan Design
- Modest Increase to Premiums
 - *average employee increase per pay period of \$5.45
- Inclusive of \$15K Wellness Fund
- Flexible Spending Account Administrator Changed to AdminAmerica

Up for Renewal 2025

Dental: Moved from UHC to Cigna at a -2.8% decrease (**\$17K Secured in Overall Savings**)

- No Change to Plan Designs
- Decrease to Premiums

Up for Renewal 2025

Voluntary Vision: Moved from UHC to Cigna at a -3.7% decrease (**\$600 Secured in EE Savings**)

- No Change to Plan Design
- Decrease to Premiums

Up for Renewal 2026

Group Life and Disability: Renewed with The Standard at a 0.0% increase (**Rate Pass Secured**)

- No Change to Plan Designs
- No Change to Premiums

Up for Renewal 2026

Marketing Strategy

- Vetting carriers is a continual process overseen by MSI to ensure our clients are partnered with the solutions best positioned to meet their overall organizational goals and objectives.
- In the event a Non-Market strategy is not reached with the incumbent carrier, MSI utilizes a Comprehensive Marketing Approach, soliciting proposals from all viable options, which includes considering alternative funding methodologies (e.g. self-funded).
- In preparation for the City's 2024-2025 Benefits Renewal, MSI performed a Comprehensive Market Evaluation for Medical, Dental and Vision with Cigna ultimately producing the most competitive proposals.
- The decision was made to move Medical, Dental and Vision from UnitedHealthcare (UHC) to Cigna for three primary reasons:
 - 1) Cigna produced the most competitive rates for Medical, Dental and Vision
 - 2) Cigna's strong Network presence, which includes Northeast Georgia Health System (NGHS remains out-of-network with UHC)
 - 3) Cigna's reputation for strong customer service (a primary complaint from employees regarding their experience with UHC)
- As the move to Cigna was well received by employees, MSI worked to secure a Non-Market Benefits Renewal for the 2025-2026 Plan Year.
- As illustrated on the following slides, Cigna agreed to reduce their initial Medical ask by \$418K, agreeing to release the Medical below market trend at a 7.5% increase and Dental at a 5% increase over current.
- Voluntary Vision and all Group Life and Disability Plans are successfully secured under Rate Guarantee with no change to benefits or rates.

Health Plan – Renewal

Medical/Rx In-Network		Current POS Plan	Renewal POS Plan
Deductible (EE / F)		\$1,000 / \$3,000	\$1,000 / \$3,000
Coinsurance		100%	100%
Out-of-Pocket Maximum (EE / F)		\$6,350 / \$12,700	\$6,350 / \$12,700
Preventive Services		100%	100%
PCP / Specialist Office Visit		\$25 / \$50	\$25 / \$50
Emergency Room		\$150	\$150
Urgent Care		\$60	\$60
Inpatient / Outpatient Services		Deductible	Deductible
Generic		\$10	\$10
Preferred Brand		\$45	\$45
Non-Preferred Brand		\$85	\$85
Wellness Credit		\$15,000	\$15,000
		Gross Monthly Rates	Gross Monthly Rates
Employee	64	\$818.27	\$895.99
Employee + Spouse	18	\$1,898.36	\$2,078.70
Employee + Child(ren)	13	\$1,481.06	\$1,621.74
Family	39	\$2,716.64	\$2,974.69
One-time Admin Credit	134	\$0	\$50,000
Gross Annual Premium		\$2,540,910	\$2,732,266
Gross \$ Difference		N/A	\$191,356
Gross % Difference		N/A	7.5%

- Initial Renewal Calculation called for +24%, but Cigna agreed to reduce to MSI's Non-Market ask of +9.5% with a \$50k Admin Credit for a Final Renewal Increase of +7.5% (\$418K secured in Negotiations)
- Average Market Trend Health Plan Increase is +10-12%

Health Plan – Renewal Contributions

Medical/Rx		Current POS Plan	Renewal POS Plan
		EE Per Pay Period Cost	EE Per Pay Period Cost
Employee	64	\$20.46	\$22.40
Employee + Spouse	18	\$101.46	\$111.10
Employee + Child(ren)	13	\$70.17	\$76.83
Family	39	\$162.83	\$178.30
EE Annual Cost		\$249,559	\$273,265
EE \$ Difference PEPPP		N/A	\$7.37
		City Monthly Cost	City Monthly Cost
Employee	64	\$777.36	\$851.19
Employee + Spouse	18	\$1,695.43	\$1,856.49
Employee + Child(ren)	13	\$1,340.73	\$1,468.08
Family	39	\$2,390.97	\$2,618.09
One-time Admin Credit		\$0	\$50,000
City Annual Cost		\$2,291,351	\$2,459,001
City \$ Difference		N/A	\$167,650
		Gross Monthly Rates	Gross Monthly Rates
Employee	64	\$818.27	\$895.99
Employee + Spouse	18	\$1,898.36	\$2,078.70
Employee + Child(ren)	13	\$1,481.06	\$1,621.74
Family	39	\$2,716.64	\$2,974.69
One-time Admin Credit		\$0	\$50,000
Gross Annual Premium		\$2,540,910	\$2,732,266
Gross \$ Difference		N/A	\$191,356
Gross % Difference		N/A	7.5%

- City contributes 95% of Gross Premium for Employee coverage and 89% on average for Dependent coverage (Health and Dental Plans)

Dental Plan – Renewal and Contributions

Dental	Current		Renewal	
	Basic Plan (63 Enrolled)	High Plan (74 Enrolled)	Basic Plan (63 Enrolled)	High Plan (74 Enrolled)
Deductible (EE / F)	\$50 / \$150	\$50 / \$150	\$50 / \$150	\$50 / \$150
Annual Max	\$1,500	\$2,500	\$1,500	\$2,500
Preventive / Basic	100% / 80%	100% / 80%	100% / 80%	100% / 80%
Major / Ortho Services	50%	50%	50%	50%
Ortho Lifetime Max	\$1,500 - CH	\$1,500 - Adult / CH	\$1,500 - CH	\$1,500 - Adult / CH
	Employee Per Pay Period Cost		Employee Per Pay Period Cost	
Employee	\$0.98	\$4.76	\$1.02	\$5.00
Employee + Spouse	\$4.00	\$11.70	\$4.20	\$12.28
Employee + Child(ren)	\$5.41	\$14.94	\$5.68	\$15.70
Family	\$8.43	\$21.87	\$8.85	\$22.97
EE Annual Cost	\$28,093		\$29,500	
EE \$ Difference PEPPP	N/A		\$0.43	
	City Monthly Cost		City Monthly Cost	
Employee	\$37.09	\$37.09	\$38.94	\$38.94
Employee + Spouse	\$71.31	\$71.31	\$74.88	\$74.88
Employee + Child(ren)	\$87.36	\$87.36	\$91.72	\$91.72
Family	\$121.56	\$121.56	\$127.64	\$127.64
City Annual Cost	\$122,066		\$128,167	
City \$ Difference	N/A		\$6,102	
	Gross Monthly Rates		Gross Monthly Rates	
Employee Only	\$39.04	\$46.61	\$40.99	\$48.94
Employee + Spouse	\$79.30	\$94.70	\$83.27	\$99.43
Employee + Child(ren)	\$98.18	\$117.24	\$103.08	\$123.11
Family	\$138.42	\$165.31	\$145.34	\$173.58
Gross Annual Premium	\$150,159		\$157,667	
Gross \$ Difference	N/A		\$7,508	
Gross % Difference	N/A		5.0%	

Voluntary Consideration – Offering Group VB Plans

Accident	Group Aflac	
Wellness Benefit	\$50	
ER/Urgent Care	Up to \$200	
Air Ambulance/Ground Ambulance	\$1,200/\$400	
Gunshot Wound Rider (Employee)	\$5,000	
Line of Duty Rider (Employee)	Additional 20%	
Hospital Admission	\$1,000	
Hospital Confinement per Day	\$300	
Hospital ICU Confinement per Day	\$600	
Accident Monthly Rates	Group	Individual Avg.
Employee Only	\$18.02	\$29.21
Employee + Spouse	\$27.88	\$42.72
Employee + Child(ren)	\$36.31	\$33.76
Family	\$46.17	\$56.67

- 32 currently enrolled in Indiv. - 7 to pay more under Group (avg. monthly increase: \$2.68)

Permanent Life	Group Aflac
Employee Benefit	\$10k - \$50k (Guaranteed Issue)
Spouse Benefit	Lesser of \$25k or 50% of EE
Children Benefit	\$25k
AD&D Benefit	100% of Benefit if within 180 Days of Accident
Accelerated Death Benefit for Terminal Illnesses/Chronic Conditions	25 mnthly payments = 4% of Benefit 1x Lump Sum = 50% of Benefit
Restoration of Benefits	Restores Benefit by amount of Chronic Condition payments made for Accelerated Death Benefit
Waiver of Premium	Premiums Waived up to 24 months if Totally Disabled for 3 months

Critical Illness (CI)	Group Aflac	
Wellness Benefit	\$50	
Employee Benefit	\$10k or \$20k (Guaranteed Issue)	
Spouse Benefit	50% of EE	
Children Benefit	50% (auto covered under EE)	
Cancer, Heart Attack and Stroke	100%	
Organ Transplant/ESRD	100%	
Type I Diabetes	100%	
Loss of Hearing, Sight, Speech	100%	
CI Monthly Rates (Attained Age)	Group (per \$10k)	Individual Avg.
18-25	\$3.73	\$39.42
26-30	\$5.19	
31-35	\$6.80	
36-40	\$8.98	
41-45	\$11.91	
46-50	\$15.83	
51-55	\$24.79	
56-60	\$30.07	
61-65	\$48.95	

- 36 currently enrolled in Indiv. - 20 to pay more under Group (predominantly age 60+)

Hospital Indemnity	Group Aflac	
Hospital Admission Benefit	\$1,000	
Hospital Confinement per Day	\$150	
Hospital ICU Confinement per Day	\$150	
Hospital Monthly Rates	Group	Individual Avg.
Employee Only	\$19.58	\$43.81
Employee + Spouse	\$35.14	\$91.62
Employee + Child(ren)	\$29.38	\$48.63
Family	\$44.94	\$93.43

- 15 currently enrolled in Indiv. - 2 to pay more under Group (avg. monthly increase: \$19.93)

Benefits Renewal Summary

	Current	Renewal
Medical	Cigna	Cigna
Gross Annual Premium	\$2,540,910	\$2,732,266
EE Annual Deductions	\$249,559	\$273,265
City Medical Annual Cost	\$2,291,351	\$2,459,001
Dental	Cigna	Cigna
Gross Annual Premium	\$150,159	\$157,667
EE Annual Deductions	\$28,093	\$29,500
City Dental Annual Cost	\$122,066	\$128,167
Flexible Spending Account (FSA)	Cigna	Admin America
City FSA Annual Cost	\$3,510	\$3,510
Group Basic Life/AD&D	The Standard	The Standard
City Basic Life/AD&D Annual Cost	\$24,703	\$24,703
Group Short-Term Disability (STD)	The Standard	The Standard
City STD Annual Cost	\$58,103	\$58,103
Group Long-Term Disability (LTD)	The Standard	The Standard
City LTD Annual Cost	\$37,709	\$37,709
Grand Total City Annual Cost	\$2,537,442	\$2,711,193
City \$ Difference	N/A	\$173,751
City % Difference	N/A	6.8%

Questions?



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Kennesaw, GA 30144
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www.msibg.com

**ORDINANCE TO AMEND DULUTH CODE
CHAPTER 3 – ALCOHOL**

WHEREAS, the Mayor and Council of the City of Duluth desires to provide for licensing and regulation of distillers/distilleries of spiritous liquor through amendment to Chapter 3 of the City of Duluth Code of Ordinances regarding the licensing and permitting of alcohol sales and handling;

NOW THEREFORE, the Mayor and Council of the City of Duluth hereby ordains that the Code be amended as follows:

Part I.

The Council of the City of Duluth hereby further ordains that the Duluth Code of Ordinances is hereby amended by adding a new Section 3-330, Article II, Chapter 3 of the Duluth Code of Ordinances in its entirety to read as follows:

Sec. 3-330 Distiller/Distillery

- (a) Distiller means a manufacturer of distilled spirits or spiritous liquor.
- (b) A distiller shall be permitted to manufacture distilled spirits with the right to sell the product of the distiller for resale within and outside the limits of the State of Georgia.
- (c) A licensed distiller may sell or serve up to 500 barrels of distilled spirits per year produced at the distiller's licensed premises to individuals who are present on such premises for:
 - (1) Consumption on the premises; and
 - (2) Consumption off the premises, provided that such sales for consumption off the premises shall not exceed a maximum of 4,500 milliliters of distilled spirits per consumer per day.
- (d) A licensed distiller shall be subject to the provisions related to hours and days of sale as set forth in Section 3-112 of this chapter.
- (e) A licensed distiller shall submit excise taxes to the city on a monthly basis in accordance with O.C.G.A. §§ 3-4-24.2, 3-4-61, 3-4-80, 3-4-130 and Article IV of this chapter.
- (f) A licensed distiller shall abide by all federal, state and local laws, regulations or rules. The failure to comply with such laws, regulations or rules may result in the revocation of the license issued by the city.

Part II.

The Council of the City of Duluth hereby further ordains that the Duluth Code of Ordinances is hereby amended by deleting Section 3-112, Article I, Chapter 3 of the Duluth Code of Ordinances in its entirety and adopting a new Section 3-112, Article I, Chapter 3 to read as follows:

Sec. 3-112. Hours of operation.

(a) *Consumption on the premises.*

(1) Consumption on the premises licensees shall sell alcoholic beverages only between the hours of 9:00 a.m. and 2:00 a.m. on the following day, Monday through Saturday. The sale of ~~alcoholic beverages beer and/or wine~~ for consumption on the premises is permitted on Sundays from 11:00 a.m. until 12:00 Midnight in any licensed establishment which derives a minimum of fifty (50) percent of its total annual gross sales from the sale of prepared meals or food and in any licensed establishment which derives at least as much of its total annual gross income from the rental of rooms for overnight lodging.

- a. Malt beverage taprooms (~~brewer~~/breweries) in compliance with the requirements set forth in OCGA § 3-5-24.1, shall be authorized to ~~sale~~ **sell alcoholic beverages for retail package and retail consumption on the premises between the hours of 9:00 a.m. and 2:00 a.m. on the following day, Monday through Saturday. The sale of alcoholic beverages for retail package and retail consumption on the premises is permitted on Sundays from 11:00 a.m. until 12:00 midnight as** provided for under state law.
- b. Distilled spirits taprooms (distillers/distilleries) in compliance with the requirements set forth in OCGA § 3-4-24.2, shall be authorized to **sell alcoholic beverages for retail package and retail consumption on the premises between the hours of 9:00 a.m. and 2:00 a.m. on the following day, Monday through Saturday. The sale of alcoholic beverages for retail package and retail consumption on the premises is permitted on Sundays from 11:00 a.m. until 12:00 midnight as** provided for under state law.

(2) No ~~retail dealer~~ **consumption on premise licensee shall remain open:**

- a. Between 2:30 a.m. and 4:30 a.m. Monday through Sunday.
- b. At any time in violation of a local ordinance or regulation or of a special order of the city clerk, chief of police, city manager, or their designee.

(b) *Retail sales*

(1) *Retail package spirituous liquor.* No retail license holder holding a license under the ordinance from which this chapter is derived shall furnish, sell, or offer for sale any spirituous liquor or distilled spirits by the package except between the hours of 8:00 a.m. to 11:45 p.m. Monday through Saturday and 11:00 a.m. until 12:00 a.m. (midnight) on Sunday. No retail license holder shall furnish, sell, or offer for sale any spirituous liquor or distilled spirits by the package at any time in violation of state law, local ordinance or regulation, or special order of the city clerk, city manager or their designee.

(2) *Retail package malt beverage and wine.* Retail licensees shall not engage or permit in the sale of alcoholic beverages except between the hours of 7:00 a.m. and 12:00 midnight Monday through Saturday and between the hours of 11:00 a.m. and 12:00 midnight on Sunday. No retail license holder shall furnish, sell, or offer for sale any beer/malt beverage or wine at any time in violation of state law, local ordinance or regulation, or special order of the city clerk, city manager or their designee.

(c) *Wholesale*

(1) *Wholesale dealer.* The hours during which the sale of alcoholic beverages may be conducted in the city by any wholesale dealer licensed hereunder shall be from 6:00 a.m. to 11:00 p.m., exclusive of Sunday.

(d) *Alcohol sales on election day.* The sale of alcoholic beverages shall be legal on any election day. This authorization is approved by the city pursuant to **O.C.G.A. § 3-3-20** ~~the provisions of Georgia Laws, 1985, page 1508.~~ Notwithstanding any other provisions of this article, it shall be unlawful for any person to sell alcoholic beverages within ~~eighty-four (84) yards~~ two hundred fifty (250) feet of any polling place or of the outer edge of any building within which such polling place is established on primary or election days.

Part III.

The Council of the City of Duluth hereby further ordains that the Duluth Code of Ordinances is hereby amended by deleting subsections (32) through (34) of Section 3-335, Article II, Chapter 3 in their entirety and adding new subsections (32) through (35) to Section 3-335, Article II, Chapter 3 of the Duluth Code of Ordinances to read as follows:

(32) License permitting **a brewer/**brewery for beer/malt beverages, five thousand dollars (\$5,000.00).

- a. **Any distiller/distillery who holds and pays the full fees for a valid license as described in subsection (35) may also obtain an additional license permitting a brewer/**brewery and shall only pay a fee of one thousand dollars (\$1,000.00) for such license.

(33) ~~License permitting~~ **Permit authorizing** special temporary outdoor events, one hundred fifty dollars (\$150.00).

(34) License permitting a wine bar, one thousand, seven hundred fifty dollars (\$1,750.00.)

(35) **License permitting a distiller/distillery for distilled spirits/spirituous liquor, five thousand dollars (\$5,000.00).**

b. **Any brewer/brewery who holds and pays the full fees for a valid license as described in subsection (32) above may also obtain an additional license permitting a distillery and shall only pay a fee of one thousand dollars (\$1,000.00) for such license.**

Part IV.

The Council of the City of Duluth hereby further ordains that the Duluth Code of Ordinances is hereby amended by striking Section 3-250, Article II, Chapter 3 of the Duluth Code of Ordinances in its entirety and adopting a new Section 3-250, Article II, Chapter 3 to read as follows:

Sec. 3-250. License permitting the sale of alcoholic beverages on the premises for consumption on the premises.

(a) Reserved.

(b) No license permitting the sale of alcoholic beverages for consumption on the premises shall be granted unless such person, business or proposed business falls under one (1) of the following categories, in accordance with the definitions and regulations set forth in this chapter:

(1) Restaurant.

(2) Tavern.

(3) Brewpub.

(4) Private club.

(5) Special events facility.

(6) Performing arts facility.

(7) Hotel.

~~(8) Lounge.~~ **Reserved**

(9) Indoor commercial recreational establishment.

(10) Golf course.

(11) Alcoholic beverage caterer.

(12) Growler sales.

~~(13) Grocery store.~~ **Reserved**

(14) Ancillary alcohol sales.

(15) Temporary special event.

(16) In a brewery, provided that ~~only~~ beer and malt beverages are sold and such establishment meets all requirements of ~~O.C.G.A. § 3-5-24.1~~ **of this Chapter and state law.**

(17) Wine bar.

(18) In a distillery, provided the establishment meets all of the requirements of this Chapter and state law.

(c) No license permitting the sale of alcoholic beverages for consumption on the premises shall be granted unless the business or proposed business is located in the CBD, HC-R, HC-A, C-2, M-1 or M-2 zoning classifications or in a planned unit development with an underlying zoning of CBD, HC-R, HC-A, C-2, M-1 or M-2 or where in a planned unit development where expressly permitted through a condition of zoning. Licenses for performing arts facilities shall not be granted unless such facility is located in the CBD zoning classification and has obtained a special use permit to operate as a performing arts facility. A license shall only be granted for a business that is a permitted use in its particular zoning district. No license shall be granted to any business which operates as an adult entertainment establishment as set forth in article XIV of [chapter 7](#) of this Code.

IT IS SO ORDAINED THIS ____ DAY OF _____, 2025.

Mayor Greg Whitlock

Those councilmembers voting in favor:

Charles Jamin Harkness, Post 1

Marline Thomas, Post 2

Kenneth Lamar Doss, Post 3

Manfred Graeder, Post 4

Shenée Johnson Holloway, Post 5

Those councilmembers voting in opposition:

ATTEST: _____
Teresa Lynn, Asst. City Mgr/City Clerk

**ORDINANCE
TO AMEND THE CITY OF DULUTH
2025 FISCAL YEAR BUDGET**

AN ORDINANCE TO AMEND THE 2025 ANNUAL BUDGET FOR THE CITY OF DULUTH, GEORGIA, IN COMPLIANCE WITH THE LAWS OF THE STATE OF GEORGIA.

THE CITY COUNCIL OF THE CITY OF DULUTH HEREBY ORDAINS, the City of Duluth, Georgia, has previously adopted a budget for the 2025 fiscal year as follows:

Total Revenues:	<u>106,092,879</u>
Operations Expenditures:	<u>48,238,758</u>
Capital Improvement Expenditures:	<u>57,854,121</u>
Total Expenditures:	<u>106,092,879</u>

For a balanced budget in compliance with the laws of the State of Georgia.

WHEREAS the City of Duluth received its annual Local Maintenance & Improvement Grant (LMIG) grant of \$281,776.32 from the Georgia Department of Transportation and a LMIG Supplemental grant of \$345,692.31; and

WHEREAS staff is requesting a budget amendment to add \$627,469 in LMIG funds to the repairs and maintenance line item in the capital project budget for these funds; and

WHEREAS it is requested \$627,469 in LMIG and LMIG Supplemental Grant funds be add to Transportation/Infrastructure Improvements – Paved Streets – Repairs & Maintenance line item; and

NOW THEREFORE, the City of Duluth 2025 Fiscal Year Budget is amended as follows:

Total Revenues & Prior Yr Reserves	<u>106,720,348</u>
Operations Expenditures:	<u>48,238,758</u>
Capital Improvement Expenditures:	<u>58,481,590</u>
Total Expenditures:	<u>106,720,348</u>

IT IS SO ORDAINED this _____ day of _____, **2025**.

Mayor Greg Whitlock

Those councilmembers voting in favor:

Charles Jamin Harkness, Post 1

Marline Thomas, Post 2

Kenneth Lamar Doss, Post 3

Manfred Graeder, Post 4

Shenée Johnson Holloway, Post 5

Those councilmembers voting in opposition:

ATTEST: _____
Teresa S. Lynn, City Clerk