City of Duluth, Georgia
Fiscal Year 2011 Budget
July 1, 2010 - June 30, 2011





Capture the Spirit of Good Living!





City of Duluth, Georgia

Annual Budget

For the Fiscal Year July 1, 2010 to June 30, 2011

CITY COUNCIL

Nancy Harris	*Mayor*
Marsha Anderson Bomar	*Mayor Pro Tem*
Jim Dugan	*Councilmember*
Billy Jones	*Councilmember*
Doug Mundrick	*Councilmember*
Greg Whitlock	*Councilmember*

CITY ADMINISTRATOR
Phil McLemore

DEPARTMENT DIRECTORS

Charles L. Barrett III	*Court Services*
Randall Belcher	*Public Safety*
Glenn Coyne	*Planning and Development*
Teresa Lynn	*Office of the City Clerk*
Mary Kathryn Marelle	*Parks & Recreation*
Audrey Turner	*Public Works*
Alisa Williams	*Public Information & Marketing*

FY 2011
Annual Budget

Table of Contents

Introduction
- Organizational Chart..... 1
- Budget Message..... 2
- Statement of our Philosophy..... 5
- Statement of our Mission..... 6
- Budget Process Questions & Answers..... 7

Budget At A Glance
- Financial Policies..... 13
- Budget Calendar..... 20
- Budget At A Glance..... 21

Revenue Summary
- Detail of Revenue Sources..... 23

Expenditure Summary
- Expenditure Summary..... 36
- Expenditure Analysis..... 38

Mayor & Council
- Department Description..... 44
- FY11 Budget..... 45

City Administrator
- Department Description..... 46
- Mission, Goals & Objectives..... 47
- FY11 Budget..... 48

City Clerk/Business Office
- Department Description..... 49
- Mission, Goals & Objectives..... 50
- FY11 Budget..... 51

General Government
- Description..... 57
- FY11 Budget..... 58

Public Information & Marketing
- Department Description..... 59
- Mission, Goals & Ojectives..... 60
- FY11 Budget..... 61

Municipal Court
- Department Description..... 64
- Mission, Goals & Objectives..... 65
- FY11 Budget..... 66

Table of Contents

Parks & Recreation
- Department Description....68
- Mission, Goals & Objectives....69
- FY11 Budget....70

Planning & Development
- Department Description....75
- Mission, Goals & Objectives....76
- FY11 Budget....77

Police
- Department Description....79
- Mission, Goals & Objectives....80
- FY11 Budget....81

Public Works
- Department Description....88
- Mission, Goals & Objectives....89
- FY10 Budget....90

Special Revenue Funds
- FY11 Budget....92

Capital Improvements
- Introduction....99
- FY11 Budget....101

Enterprise Funds
- FY11 Budget....131

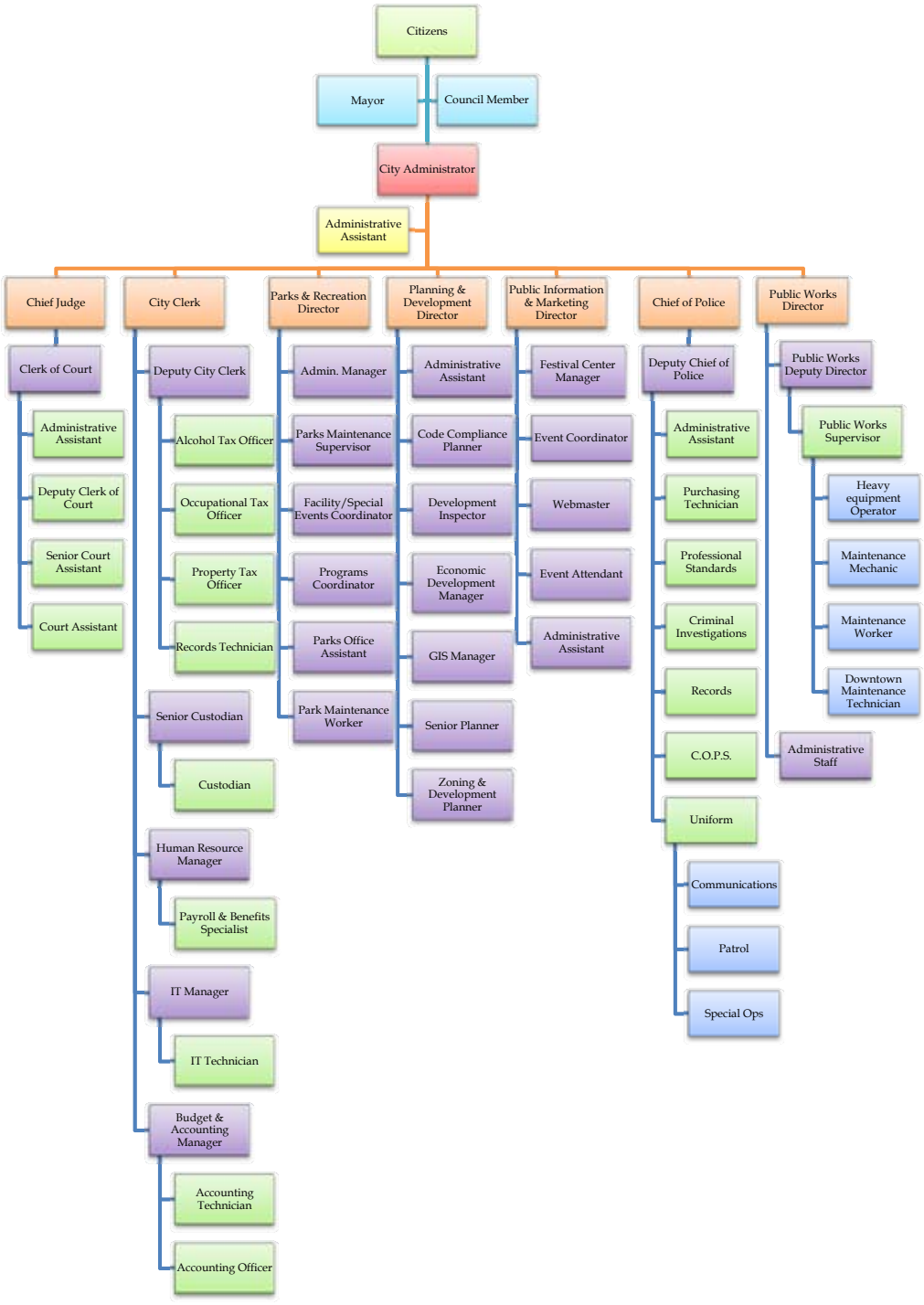
Internal Service Funds
- FY11 Budget....133

DDA & URA Funds
- FY11 Budget....134

Glossary
- Definitions....138

FY 2011
Annual Budget

City of Duluth
Organizational Chart



Budget Message

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

I am pleased to provide you with the City's FY 2011 Budget for the City of Duluth. The continuing economic slow down and subsequent reduction in property values has continued the City's loss of revenue experienced in previous years. The City established the Citizens Budget Committee to assist with last year's budget that proved to be very successful for the City and our citizens. The Citizens Budget Committee was again utilized to help with the FY11 Budget. Citizens gave of their time to learn the current financial condition of the City and to make recommendations on how to balance the budget.

Citizens held 5 meetings over a two month period going over details of the City's budget with presentations made and questions answered by the City's departments at 2 different meetings. The Citizens Committee made the following recommendations:

- No merit pay increases for the 2nd year for employees
- No cost of living for the 2nd year for employees
- Continuation of current services
- No furloughs of employees
- Maintaining the current Health Insurance ratio paid by employees and City
- Maximize convenience fees paid for using credit cards
- Charge a fee on towing of illegal vehicles
- Use City Reserve Funds but maintain a minimum of 4 months
- Increase tax millage up to a maximum of 1.5 mills as needed after utilizing Reserve Funds and implementing other measures
- Reduce any events that in the discretion of the PIO/Marketing staff is not well attended for the dollars spent
- Look long term on establishing a Storm Water Utility to help reduce expenses from General Revenues

This Budget includes detailed information on the City's operating performance, finances and spending. In particular, you will find departmental spending information at the line item level. Since it may be easy to get lost in the comprehensive presentation, please know that the City's overarching principles guided our development of this Budget and serve as its foundation.

Budget Message

In maintaining an open and honest government this budget accounts for every dollar of proposed spending and is transparent to anyone who takes the time to review the materials. Whenever possible, SPLOST funds are used to match grants to increase funds available for City projects from outside sources. Currently grants, outside funding, and SPLOST funds account for 51% of the budget and allow the City to continue its improvements in downtown, parks, and transportation without depending on property taxes.

The City's anticipated general fund revenues for FY2011 is broken into 56% from taxes, 23% from police fines, and 10% from inspection fees, interest income, parks, rental income, intergovernmental, occupational taxes, and miscellaneous sources. Funds that are budgeted but not spent at the end of the budget year due to each departments efforts to spend less than budgeted is turned back into a "Prior Years Reserve Fund". Prior Years Reserves are used this year to balance the revenue side of the budget against anticipated expenses. The use of Prior Year Reserves of $2,836,391 coupled with a tax millage increase of approximately .80 mills still maintains more than 4 months of reserves in the City account.

Duluth is a maturing City and is seeing the rapid growth of the 90's slowing and in its place a stronger focus on maintaining what has been built and the redevelopment of the older and under developed areas of the City. The City has an increased desire to seek more involvement from its citizens in shaping the future as reflected by the involvement of the Citizens Budget Committee in the FY2011 Budget. There are three difficult choices discussed during the most recent Council work sessions on balancing the budget.

The 3 choices have been referred to as:

- No tax millage increase
- Modest tax millage increase
- Budget Committee Recommendation of up to 1.5 mill increase

Budget Message

Staff has taken a long term look at the Budget, extended longer than the current year and based on this and future years derived at what it believes is the best conservative and fiscally prudent approach. Before making recommendations there were some additional factors taken under consideration which were:

- The City needs to move toward having its Revenues Equal its Expenses and stop taking money from Reserve Funds
- The City is totally dependent on SPLOST funds to pay all capital improvements including street repairs and paving, purchasing police vehicles, etc. and if SPLOST is not again approved in 2013 the City will need to either use Reserve Funds or increase taxes in a major way if we don't plan now for that possibility
- The City has an aging infrastructure and the Federal Government is moving toward a requirement that we must set aside funds for making improvements when they become necessary
- The proposed Budget will make it two years with no City Employee increases for merit or cost of living while employees have paid out more money for health insurance and inflation. There will probably need to be some additional funds planned in the 2012 Budget for employees
- The large amount of current reserves is due to a one time circumstance of repayment of money to the City from the DDA and SPLOST that will not be present next year and a high level of vacant positions in the City

Statement of our Philosophy

City in Brief

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

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

We intend to provide the highest quality service to all City residents and to all who interact with municipal government. In all activities, especially the budget, City employees strive to achieve total customer understanding and satisfaction. We maintain the highest standards of honesty, integrity, and trust; and thereby earn the confidence and respect of the community. We follow the basic tenants of the International City-County Management Association's (ICMA) Code of Ethics in all we do.

We share the fundamental belief that the quality of our performance as an organization is directly related to how well we inspire and support each other as colleagues and team members. We are consequently committed to being role models to create a quality work environment which:

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

Statement of our Mission

City in Brief

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

Efficient Refuse Collection	Zoning Code Enforcement
Recycling	Comprehensive Planning
Park/Recreation Services	Building Inspection
City Newsletter	Street Lights
Full Service Police Protection	Highway Beautification
Duluth Against Drugs	Drainage/Catch Basin Maintenance
Vacation House Checks	Franchise Management
Traffic Study Analysis	Street Maintenance/Resurfacing

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

Questions & Answers

1) QUESTION: What is the purpose of the City's budget?
ANSWER: The budget is an annual financial plan for the City. It specifies the level of services to be provided for the year and the resources needed to pro vide these services. The budget also acts as a policy document by enacting the goals and priorities set by the Mayor and Council.

2) QUESTION: What is an operating budget?
ANSWER: An operating budget is an annual financial plan for recurring expendi tures such as utilities, salaries and supplies.

3) QUESTION: What is a capital improvement budget?
ANSWER: A capital improvement budget is a long and short range plan for construction of physical assets such as buildings, streets, and parks, as well as the purchase of vehicles and equipment.

4) QUESTION: What budgeting system does the City use?
ANSWER: A variation of Zero Based Budgeting (ZBB). Our budget system is sophisticated yet also a simple system. Some cities in the county are still striv ing to achieve what Duluth has been refining for over five years. Every depart ment basically starts each year with nothing (zero dollars) then each builds the programs necessary to meet the defined strategy. If a project monitor doesn't take some positive action to build a program there will be no funds to accom plish that project in the next or future years.

5) QUESTION: How exactly, does ZBB work?
ANSWER: The City's budget currently involves three basic parts : the Operating Budget made up of the General Fund, the Capital Improvement Programs (CIPs), and the Revenues. The Operating Budget includes the manpower, money and materials necessary for utilities, operations, and maintenance to provide all community services; the Capital Improvements address assets over $5,000 in value with a life span of three years or more to ensure the infrastructure re mains sound now and in the future without the need for crisis management. The projected Revenues provide the funds necessary to make everything happen. The staff uses a simple tool or vehicle to control each program as it moves through the cycle. This is called a Program Decision Package (PDP).

Questions & Answers

6) QUESTION: Who is involved?

ANSWER: Everyone with an interest in the City. This includes internal (wage, salaried, and appointed staff, and elected officials) and external (citizens of the community) participants. The key participants are generally the departmentheads and the elected officials. Since the departmentheads know best what their opera tion and maintenance costs are, they are responsible for building the technical aspects of the budget. The elected officials, on the other hand, give staff policy direction -- twice. First, through the annual Strategic Planning Conference, where near and long term goals are set and adjusted (early each year) -- this insures incumbent AND newly elected officials are fully involved; and then later during the working sessions at the end of the cycle. The citizens give us feedback all through the year, and more specifically during the Public Hearings. Everyone has the opportunity to participate -- the elected officials set policy as representatives of the community; the staff provides practical, technical and professional input for the best administration of that policy.

7) QUESTION: What basic rules are involved?

ANSWER: The rules are clear, but challenging. The staff must:

a. Provide all required services in a growth environment, yet they cannot intentially plan to make a profit.
b. Absolutely never fall short (deficit spending).
c. Insure taxes remain level or declining.
d. Attempt to do all this with a minimum number of employees.

8) QUESTION: What is a PDP and how is it used?

ANSWER: The PDP, Program Decision Package, is normally a single 8 1/2 X 11 inch sheet of paper with all the necessary information about a specific program from which decisions may be made. It depicts the maximum which may be spent. Examples include a fleet of police vehicles, a computer system, a department with several employees, the City's legal service, etc. It may or may not have associated manpower requirements; if so, all relevant personnel information (salary, taxes, benefits, etc.) must be included. In one place it conveniently illustrates the cur rent year's budget, prior year budget, prior years actual spending, and a projection for the next four years.. It also shows a division/account code column for accounting references throughout the year. The final collection of PDPs from the various departments ultimately makes up the City's budget. PDPs (both operational and capital) are constantly updated and ranked in importance during the preparation phases. The frequency of updates accelerates to daily, even hourly toward the end of the annual cycle, to insure every expense dollar of expense is considered absolutely necessary. The budget is derived from the final consolidation of PDPs.

Questions & Answers

9) QUESTION: With so many varied and necessary demands for funds, how does the City determine which PDPs are the most important?

ANSWER: An expanded set of rules is used. The staff ranks highest those which:

1. Most directly benefit the community.
2. Support all departments.
3. Yield the highest return-on-investment.
4. Maintain the department head's ranking.
5. Are the least costly, when ties apply.

Most directly benefit the community: For example, new Police Department vehicles used to protect the citizens would be considered more important than new furniture to make employee working conditions better. Support all departments: Items that apply to all departments are considered more important than if they apply to just one e.g., City Hall telephone improvements are ranked higher than a new Park vehicle. Yield the highest return-on-investment: Items that repay their cost, or do so more quickly than those with no return are ranked higher. For example: a new copy machine that will reduce maintenance and repair costs and pay for itself in six months is considered more necessary than a new color printer. Maintain the department head's ranking: Items ranked by department-heads retain their priority throughout later ranking iterations. For example: if the Police Chief ranks laptop computers higher than new weapons, the computers will always be sequenced higher than weapons. For ties, the least costly: Where ties occur in the ranking, as frequently happens, the least costly item always takes precedence. Capital projects are ranked numerous times by the Budget Com mittee (made up of the Chief of Police, City Clerk and City Administrator), and then again if necessary by the Mayor and Council in working sessions. This list, like the Operating Budget, is always much larger at the beginning of the cycle. It is predictably pared down to meet the absolute MINIMUM realistic needs and available revenue. Items below the funding line are routinely dropped, and often reappear to compete in next year's iterations.

10) QUESTION: Are the participants restrained by any rules?

ANSWER: Absolutely! Both formal and informal. Understand that all who work at City Hall, truly live in a "glass house." Everything we do is open to the citizens' full scrutiny and review -- there cannot be, nor are there, any secrets. Ethics and integrity are expected and delivered. All of this is reflected in the process of building our budget. Most elected officials honestly want to insure they do what is best for the majority of citizens. Theyhave elected to represent the citizens & make decisions for the good of the entire community. They exercise their best judgment and make tough decisions in the process.

Questions & Answers

On the formal side, beyond the political influnce, there are basic ranking rules. Some by Law, some by Charter, others by ordinance. The ranking rules follow these guidelines (the first being the highest priority):

1. Federal or State Law
2. Charter
3. Ordinance
4. Direct support of the first three
5. City Attorney and/or City Auditor
6. Mayor & Council
7. Citizens
8. Employees

Notice that the first five are controlled in some manner by Law, and that the employees' desires are last. Consequently, any potential rank and file bias is all but removed. No decision is arbitrary.

11) QUESTION: Where does the money come from to pay for this, and is it enough?
ANSWER: Duluth has, as does any city, multiple sources of revenue, but we are limited in quantity. The staff is always trying to identify ways to generate additional funds without burdening the public. Extra services are necessary in many areas, but no one wants to increase taxes -- in fact under the Council/Manager form of government services have increased without increases in taxes. As you can see from the list of revenues in the revenue section of this budget, property taxes provide the most significant source of funds. These figures, more so than expenditures, are broad estimates. Some funds are not even collectable until late in the calendar year, and are often paid after established deadlines. This causes no end to the challenge to achieve the balance described above. This is also the reason Tax Anticipation Note (TAN) may be necessary during slow income periods. Fortunately, due to this precise budget system and our outstanding management team, we have eliminated TANs for the last ten years.

12) QUESTION: Since Revenues routinely appear greater than the Operating Budget, what does the City do with the difference?
ANSWER: A successful budget requires a balance between resources and requirements. The difference between revenues and operating expenses is the amount targeted for capital improvements before incurring bond or other types of debt. Under our budgeting approach we have had tremendous success in saving additional funds for infrastructure improvements.

Questions & Answers

The actual amount identified for such improvements varies each year and ultimately leads to the "funding or cut line." This is the point along the cumulative amounts of ranked capital improvement programs where we must "draw the line," and cease further funding.

13) QUESTION: What is a millage rate?
ANSWER: In order to adopt an annual budget, the City must determine the level of revenues available to fund expenditures. Property tax revenue is a major source of funds for City services. The millage rate is the rate that is applied to the property value for tax calculation. The millage rate for fiscal year 09 was 5.191 mills, or $5.19 per $1,000.00 of taxable value. The tax value of property located in the City of Duluth is established by the Gwinnett County Tax Assessor. The City has no control over the taxable value of property, only the tax rate applied to that property.

14) QUESTION: What is the homestead exemption?
ANSWER: The City of Duluth has granted a $2,000.00 tax exemption to resident homeowners of the City. The exemption must be applied for through Gwinnett County. Once the exemption is granted by Gwinett County, the $2,000.00 exemption is deducted from the 40% assessment used by the City for tax rate calculations. The City also allows exemptions for senior citizens, disabled citizens, disabled veterans and residential transitional and conservation use property. These exemptions must also be applied for through Gwinnett County. These exemption amounts vary with individual circumstances.

15) QUESTION: Considering all that has been discussed, when and how is the millage rate set?
ANSWER: Everything just explained is done for the NEXT YEAR. Between September and November of next year we compare budgeted revenues with the actual amounts generated. As property taxes are the only revenue source for which the City has the ability to affect, the elected officials determine what tax rates are required to balance the current year's budget. This millage rate, or one very close, traditionally becomes the basis for the following or budget year's estimate. The final, current year, rate cannot be set until we receive the final tax digest from the County. By Law Gwinnett assesses the value of all County properties. City elected officials set final millage rates as soon as these figures are known.

Questions & Answers

16) QUESTION: After the budget is approved, how do we keep track of expenditures throughout the year?

ANSWER: Our Business Office establishes a set of codes by department which must be used to approve any and all purchases in each PDP, as they occur. Our computer system then helps track all expenditures by department on a real time basis. Department heads receive monthly reports of the budget line and how well they are tracking. Quarterly reports are also prepared for elected officials illustrating the same data numerically and graphically.

17) QUESTION: What happens if the expenditures begin to exceed projections or vice versa?

ANSWER: While this system is very precise, much of it is still based upon estimates. Deviations usually even out, i.e., cost overruns generally equal savings in the long term. But occasionally, adjustments are necessary. In those cases we formally adjust at mid-year and at year's end in public session. This allows slight variations experienced in actually running the City (e.g., a change in prices quoted 10 months earlier for a piece of equipment, or additional legal fees required due to an unexpected situation). Budget limits still cannot be exceeded.

Financial Policies

The City of Duluth's financial policies, compiled below, set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the Mayor, Council and Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Budget Policies

The budget process is the primary mechanism by which key decisions are made regarding the types and levels of service to be provided by the City given the anticipated amount of available resources. All budgets will be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). The basis of budgeting is modified accrual basis of budgeting. Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources. The approved budget for each fund must balance. The City shall avoid budgetary procedures that would fund current expenditures through obligation of future resources. All encumbered operating budget appropriations will lapse at year-end. Encumbered balances will be reappropriated in the following fiscal period in accordance with Generally Accepted Accounting Principles. The City will strive to include an amount in the General Fund Budget approved by the Mayor and Council (i.e., a line item for contingencies) for unforeseen (e.g., emergency type) operating expenditures. The amount of the contingency will be no more than 5% of the operating budget.

The City will establish a five-year Capital Improvements Program to be reviewed annually and incorporated into the budget. The City aggressively seeks State and Federal funds that are available for capital projects.

Budget Preparation Process

More than half a year is spent planning, preparing, and refining the budget by the time it is approved. The staff works for several months creating and revising each department's Program Decision Packages (PDPs). Each PDP covers all of the expenses needed to provide a particular service or carry out a specific function of City Hall. The PDPs are broken down into operational or maintenance type activities and capital improvements or equipment purchases.

The staff works continually preparing and revising the PDPs, adding new programs or deleting anything not necessary for keeping their programs functioning.

Revenue figures are estimated and revised as the month's progress so that a better estimation can be derived as to the amount of revenues estimated to be generated in the next year. The total proposed budget is then presented to the Mayor and Council with expenses the staff truly feels are needed to run the City in the following year, and the revenue that will be available to fund those expenses.

The Mayor and Council then spend several sessions going over the proposed PDPs with the staff, asking for explanations of specific requested expenditures. The Council then makes the final decision of what PDPs are to be approved. The process is completed with a public hearing where the citizens can voice their opinions or ask questions about the budget before it is adopted. Final changes can also be made at these hearings. The City staff and officials strive to make the budget and any other financial information available and understandable to the public.

Budget Amendments

The budget is a dynamic revenue and spending plan which requires adjustment from time to time as circumstances change. The Budget and Accounting Manager will prepare a six-month budget review report for budget adjustments, which will be done with an amendment approved by the City Council in public session.

Budget Control Guidelines

It is the responsibility of each department to control expenditures and expend funds only for items that have been budgeted. The Budget Ordinance stipulates that expenditures shall not exceed the appropriation authorized by the budget. Department heads are authorized to transfer funds up to $3,000 between line items within the same PDP. The City Administrator is authorized to transfer funds up to $10,000 within the same PDP and transfer funds up to $5,000 between PDP's. Transfers over $10,000 within the same PDP or over $5,000 between PDP's require the approval of the Mayor and Council in a public hearing.

Annual Audit

An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with GA. Code 36-81-7 and Section 6.28 of the City Charter.

Fund Accounting
The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements into three broad categories, each containing anywhere from two to five generic fund types as follows:

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

General Fund
General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Most financial transactions are reported in this fund. Only one general fund is permitted for reporting purposes.

Special Revenue Funds
Special Revenue Funds are created to account for the proceeds of specific revenues sources that are legally restricted to expenditures for specified purposes. The following is the City's special revenue funds: Greenspace Program, Landscape/Tree Fund, Sidewalk Fund, Federal Asset Forfeiture, State Asset Forfeiture, Operation Drive Smart, and H.E.A.T. Grant

Capital Project Funds
Capital Project Funds are used to account for financial resources to be used for the acquisition and construction of major capital improvements. The city maintains various capital project funds for its project, in addition to funds for the 2001 SPLOST, 2005 SPLOST and 2009 SPLOST.

Debt Service Funds
Debt Service Funds are used to account for resources used to repay the principal and interest on general long-term debt, such as general obligation bonds.

Permanent Funds
Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal may be used for purposes that support the reporting government's programs.

Proprietary Fund Types
Proprietary Funds are created to account for activities of the government that are financed and operated similar to private business enterprises. They are generally seen as being self-supporting and derive most, if not all, of their revenue from consumer fees.

Enterprise Funds
Enterprise Funds are used to report any activity for which the government charges a fee to external users for goods or services. The following is the City's enterprise funds: Solid Water Management, Mounted Patrol, and COPS Fundraiser.

Internal Service Funds
Internal Service Funds are used to account for operations similar to those accounted for in enterprise funds, but only provide goods and services to other departments within the reporting government.

Fiduciary Fund Types
Fiduciary Fund Types are created to account for assets held by the government in a trustee or agent capacity such as taxes collected and held on behalf of other local governments, pension plans, and trust which receive external donations for the benefit of parties external to the reporting government.

Agency Funds
Agency Funds are holding accounts for assets belonging to someone other than the reporting government.

Pension Trust Funds
Pension Trust Funds account for those assets held for retirement payments to the employees of the reporting government.

Investment Trust Funds
Investment Trust Funds are used to account for the external portion of a government sponsored investment pool. The Georgia Fund I is an example of this type of funds.

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

Basis of Accounting
Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Revenues measurable but not yet available and revenues billed in advance are recorded as deferred revenue.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

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

1) cash that is insured or collateralized with securities held by the City or by its agent in the City's name; or,
2) cash collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.

Georgia statutes only authorize the City to invest in obligations of the United States Treasury or Agencies, banker's acceptances, repurchase agreements, the State of Georgia Local Government Investment Pool, and certificates of deposit in national and state banks insured by the Federal Deposit Insurance Corporation.

The City of Duluth has by ordinance established a Finance Committee, which is composed of up to eight members. The committee is made up of two members of the Duluth City Council, one to four residents of the City of Duluth with investment experience, the Human Resources Manager, and the Budget and Accounting Manager.

Members of the investment committee shall serve without compensation and shall meet at least quarterly to review policies and procedures and make recommendations to the City council. All written investment policies shall be approved by the investment committee.

Revenue/Expenditure Projection and Monitoring
The City shall maintain an internal control system to ensure adherence to the budget. The Budget and Accounting Manager will prepare a weekly cash flow projection to monitor incoming revenues versus outgoing expenditures. The Accounting office will also prepare timely monthly reports to Department Heads with expenditure information by line item; and quarterly summary reports with graphical analysis to the Mayor, City Council, City Administrator, Police Chief, and Department Heads.

Debt
As stated in the Budget Policies the City shall avoid using short-term debt to fund any operating costs. The City has one debt issue involving a lease-to-purchase of real estate, which currently houses the Red Clay Theatre. Other long term debt consisting of revenue bonds has been issued through the Downtown Development Authority (DDA) and the Urban Redevelopment Agency (URA). The revenue bond funds have been used for various capital projects, including the Town Green, the Public Safety Building and the New City Hall. While the debt associated with these borrowing resides with the DDA/URA that borrowed the funds, the City has entered into an intergovernmental agreement in which the City has agreed to purchase the completed capital asset from the DDA/URA and in return, the City will make semiannual payment to the DDA/URA equal to the amount of the semiannual bond payments.

Capital Improvement Programming
The City has established a five year capital improvement program which identifies capital projects to be funded during the next five years. The program identifies each proposed capital project to be undertaken, the year in which it will be started or acquired, the amount expected to be expended on the project each year, and the proposed method of financing these expenditures. This program shall be approved each year by the Mayor and Council.

The capital improvement budget represents the first year of the capital improvement program (the current year of the budget). The capital improvement budget is the government's annual appropriation for capital spending and is legally adopted by the Mayor and Council.

The capital improvement budget authorizes specific projects and appropriates specific funding for those projects. The capital improvement budget, not the capital improvement program, provides legal authority to proceed with specific projects. Projects listed in the capital improvement program for years other than 2010 (the out years of 2011-2014) are not authorized until the annual budget for those years is legally adopted. The out years serve only as a guide for future planning.

Working Capital Reserve

The City has established a capital reserve in the General Fund for working capital. The purpose of working capital is to pay for expenditures caused by unforeseen emergencies, handle shortfalls caused by revenue declines, and to eliminate as much as possible short-tern borrowing for cash-flow purposes.

Tax Millage Rate

As part of the normal budget process, the governing authority adopts a millage rate to provide property tax revenue to the General Fund. The millage rate for the year 2010 was increased to 5.991.

Millage Rates 1997-2010

1997	5.550	2004	5.191
1998	5.550	2005	5.191
1999	5.550	2006	5.191
2000	5.360	2007	5.191
2001	5.191	2008	5.191
2002	5.191	2009	5.191
2003	5.191	2010	5.991

Budget Calendar

DATE	TIME	PLACE	
01/12/10	2:00 PM	Executive Conf. Rm.	Budget Kick Off Meeting-Budget Calendar presented to Dept Directors to begin drafting of 2011 departmental budgets
03/17/10	2:00 PM	Main St. Conf.	Budget Meeting PDP's-Court Services/City Administrator/Planning & Development
03/24/10	2:00 PM	Main St. Conf.	Budget Meeting PDP's-Public Works/ Public Information/Parks & Recreation
03/25/10	2:00 PM	Main St. Conf.	Budget Meeting PDP's Administration/ COP's/Support Services//Uniform/CID
03/30/10	2:00 PM	Main St. Conf.	Budget Meeting PDP's-City Clerk// Business Office/ Mayor & Council/IT/HR/ General Gov.)
04/06/10	3:00 P.M.	Executive Conf. Rm.	Budget Meeting-PDP Changes Due-Initial Revenues
04/15/10	2:00 PM	Main St. Conf.	Budget Meeting CIP's All Departments
04/16/10	2:00 PM	Main St. Conf.	Budget Committee CIP Ranking Session
04/16/10	3:00 PM	Main St. Conf.	Budget Committee Review session with Program Monitors; Review and discuss ranking of CIP Projects; Revenue figures updated-If needed-Changes no longer accepted
04/19/10			CIP Ranking by Staff presented to Council via e-mail
04/22/10			Council returns their CIP Ranking to Staff
04/23/10			Budget Draft is finalized
04/26/10			Post public notice and email newspaper for the three work sessions for the Council's review of the proposed budget
04/29/10			Proposed 2011 Budget Draft presented in packets to the Mayor and Council, and to the City Attorney for review (Charter requirement)
05/11/10	5:30 PM	Comm. Rm	First Council review of proposed revenues & proposed PDP's.
05/12/10	5:30 PM	Comm. Rm	Second Council review of proposed PDP's & proposed CIP's.
05/19/10	5:30 PM	Comm. Rm	Final Council review of proposed CIP's and PDP's (if needed)
05/24/10	6:00 PM		City HallPublic Hearing
06/14/10	7:00 PM		City HallAdoption of Budget

The 2011 City of Duluth budget will become effective on July 1, 2010 and run through June 30, 2011. The City provides many services to its current residents and businesses, as well as planning for those that will be available in the future. The 2011 Budget accounts for over $40 million in general fund revenue, SPLOST funds and grants from a variety of sources. The property tax millage rate was increased for the first time since 1992.

This budget includes Operations and Maintenance funding and Capital Improvement Projects that will benefit the entire community. A half year is spent planning, preparing and refining the City's Budget. The staff prepares Program Decision Packages (PDP's) that present all of the expenses necessary to provide a service or carryout a function of the City. PDP's are also developed for Capital Improvement Projects. Revenue figures are estimated and revised as the month's progress. Once all the components are complete, the proposed budget is presented to the Mayor and Council.

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

Property Tax Rates

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

In addition to other revenues, Property Taxes provide support for expenditures of all city departments, with the exception of project specific grant funds. An illustration of how your property tax bill is calculated is shown in the table below, based on the current millage rate of 5.991 (0.005991).

EXAMPLE:
Based on a home with a fair market value of $100,000, the assessed value would be $40,000 ($100,000 x 40%), as tax bills are calculated using 40% of a property's fair market value. The amount billed for property taxes would be $40,000 x .005991 = $239.64 per year. The property tax bill would be further reduced by any exemptions available to the property tax owner and the tax bill its self would be reduced by any tax credit available.

Balanced Budget

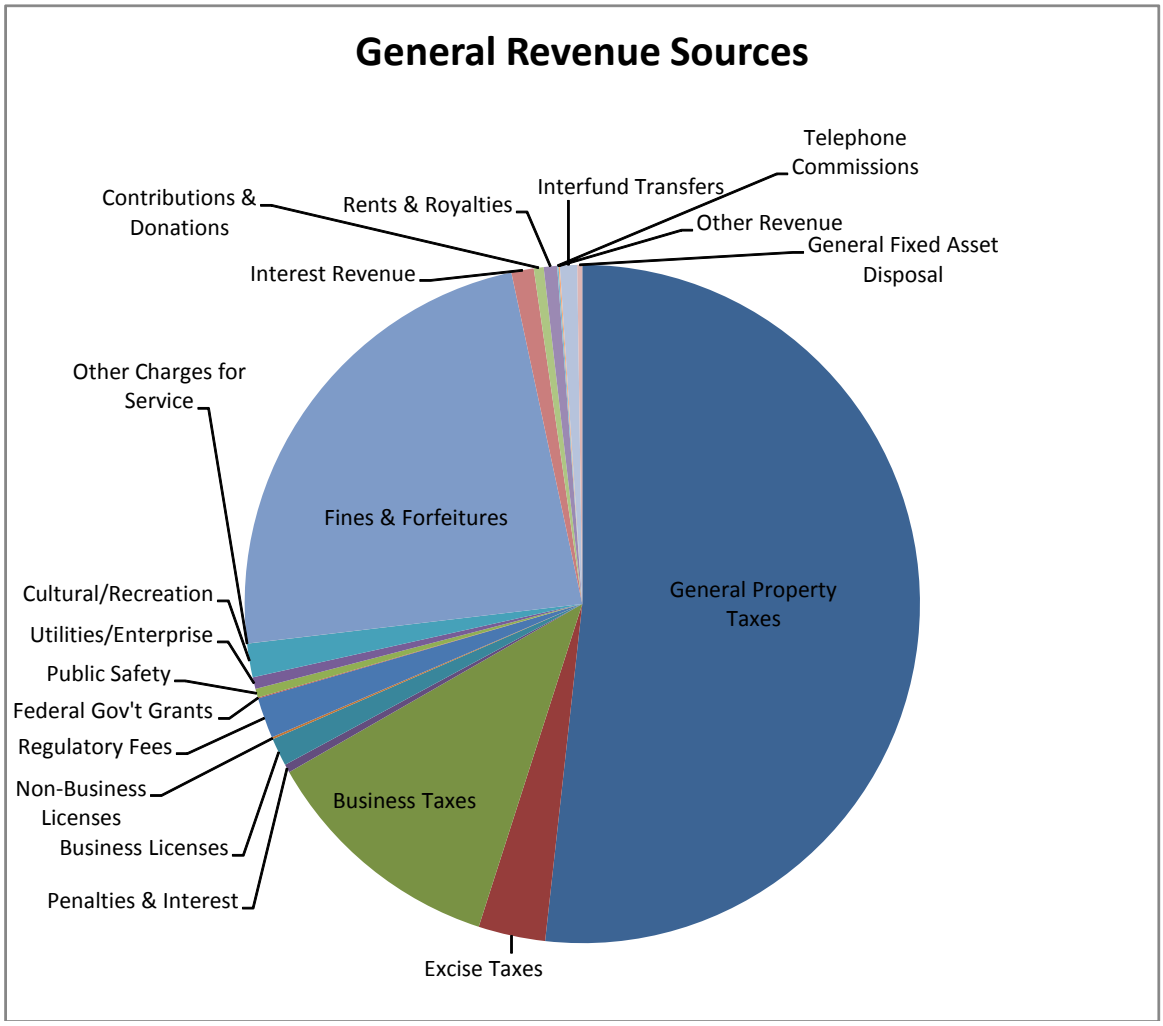
REVENUES		
Projected Revenues, Grants & SPLOST		$ 40,247,002
Prior Year Reserves		2,836,391
Total Revenues		$ 42,583,393
EXPENDITURES		
Operations Budget		$ 17,912,287
Capital Improvements Budget		24,698,993
Total Expenditures		$ 42,583,393
Difference in Revenues and Expenditures	$	-0-

Revenue Summary

In FY 2011, it is anticipated that the City will take in $40,247,002 in revenue, grants and SPLOST. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, SPLOST and bonds. For FY 2011 the City has budgeted to expend $42,583,393. As a result, it will be necessary to use $2,336,391 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY 2011 the City has a balanced budget.

Summary of General Revenue Sources

General Property Taxes	$8,638,996
Excise Taxes	535,000
Business Taxes	1,965,850
Penalties & Interest on Delinquent Taxes	66,200
Alcohol Business Licenses	222,500
Non-Business License & Permits	17,000
Regulatory Fees	323,000
Federal Government Grants	7,150
Public Safety	70,000
Utilities/Enterprise	93,096
Cultural & Recreation	267,950
Other Charges for Service	625
Fines and Forfeitures	3,921,000
Interest Revenue	179,000
Contributions & Donations	79,100
Rents & Royalties	106,500
Telephone Commissions	11,000
Other Revenue	10,200
Interfund Transfers	137,150
General Fixed Asset Disposal Proceeds	40,000
Total Operating Revenue	**$16,691,317**


General Revenue Sources
Telephone Commissions
Interfund Transfers
Contributions & Donations
Rents & Royalties
Other Revenue
General Fixed Asset Disposal
Interest Revenue
Other Charges for Service
Fines & Forfeitures
Cultural/Recreation
Utilities/Enterprise
Public Safety
Federal Gov't Grants
Regulatory Fees
Non-Business Licenses
Business Licenses
Penalties & Interest
Business Taxes
General Property Taxes
Excise Taxes

Alcohol Business License

Alcohol Handling Permits	$17,500
Beer Only Package	2,000
Beer and Wine Package	32,000
Beer, Wine, Liquor Consumption	87,500
Package Store Licenses	30,000
Beer and Wine Consumption	15,000
Insurance License Fees	35,000
Alcohol Application Fees	3,500
Total: Alcohol Business License	**$222,500**

Business Taxes

Occupational Tax	$640,000
Occupational Tax Admin Fee	67,250
Insurance Premium Tax	1,226,600
Institutional Tax	32,000
Total: Business Taxes	**$1,965,850**

Contributions & Donations

Flag Donations	$100
Fireworks Donations	4,000
Annual Fall Festival	50,000
Special Events Sponsors	25,000
Total: Contributions	**$79,100**

Cultural & Recreation

Meeting Room Rental	$6,000
Field Rental	30,000
Gym Rental	12,000
Facility Rental - Rogers Bridge	500
Facility Rental - WP Jones	1,000
Admission Fees Red Clay	19,450
Recreation Programs	80,000
Day Camp	75,000
Tennis Camp/ Court Fees	35,000
Special Events Camps	9,000
Total: Cultural & Recreation	**$267,950**

Excise Tax

Alcohol Beverage Tax	$500,000
Mixed Drink Excise Tax	35,000
Total: Excise Tax	**$535,000**

Fines and Forfeitures

Court Fines	$3,400,000
Bonds & Forfeitures	350,000
Red Light Fines/ Income	171,000
Total: Fines and Forfeitures	**$3,921,000**

General Property Taxes

Property Tax Revenue	$6,480,000
Past Year's Tax Billings	25,000
FY04-Fy09 Property Taxes	14,000
Gwinnett Co Motor Vehicle Taxes	315,000
Transfer Tax	15,000
Intangible Tax	39,996
Franchise Tax	1,750,000
Total: General Property Tax	**$8,638,996**

Interest Revenue

Interest Income - Checking	$4,000
Investment Income	130,000
Investment Inc/ Capital Res	45,000
Total: Interest Revenue	**$179,000**

Interfund Transfer

Transfer From Federal Drug Fund	$7,150
Transfer from Police Tech Fund	130,000
Total: Interfund Transfer	**$137,150**

Non-Business License & Permits

Re-permitting Building Permits	$500
Rezoning	1,500
Sign Permits	9,500
Planning Review Fees	5,000
Vendor Fees	500
Total: Non-Business License	**$17,000**

Other Charges for Service

Bad Check Fee	$125
Online Convenience Fee	500
Total Charges	**$625**

Other Revenue

Miscellaneous Revenue	$6,000
Police Dept. Misc. Revenue	2,500
Income from Copies, etc.	500
Dumpster Card Fees	500
Sale of Misc. Merchandise	700
Total: Other Revenue	**$10,200**

Penalties & Interest on Delinquent Taxes

Interest on Delinquent Taxes	$18,000
Tax Penalty	38,000
Alcohol Late Penalty	200
Occupational Tax Penalty	6,500
Tax FIFA Cost	3,500
Total: Penalties & Interest	**$66,200**

Public Safety

Police Dept. Copies	$7,000
False Alarms	20,000
Police Dept. Fingerprints	15,000
Criminal History Background	28,000
Total: Public Safety	**$70,000**

Rents & Royalties

Downtown Rental Income	$60,000
Festival Center Rental	25,000
F/C Patron Table Rental	1,000
F/C Linen/Equip Rental	1,500
Red Clay Rental	19,000
Total: Rents & Royalties	**$106,500**

Regulatory Fees

Development Permits/Land Disturb	$4,000
Reinspection fees	500
Compliance Inspection	100
V/SE/CU Application	3,000
Building Permits Residential	165,000
Building Permits Commercial	142,000
Mechanical Permits	7,000
Swimming Pool Permits	300
NPDES Stormwater/ Dev Fee	500
P & Z Misc Income	500
P & D Sale of Ordinances	100
Total: Regulatory Fees	**$323,000**

Utilities/Enterprise

Garbage Bags - 32 Gallon	$1,312
Garbage Bags - Senior 32 Gal	2,002
Garbage Bags - 13 Gallon	525
Garbage Bags - Senior 13 Gal	132
Garbage Bags - 42 Gallon	625
Garbage Bags - Senior 42 Gallon	500
Paper Recycling Proceeds	13,000
Garbage Bag Rebate	75,000
Total: Utilities/Enterprise	**$93,096**

REVENUE EXPLANATION – GENERAL FUND
June 30, 2010 to July 1, 2011

This is revenue derived from a tax levy on real and personal property within the corporate limits of Duluth. Each year the Duluth City Council adopts a property tax rate for the ensuing fiscal year. Bills are mailed each fall, after the tax digest has been reviewed and approved by the Georgia Department of Revenue. The Tax Commissioner of Gwinnett County is responsible for preparing the annual digest and submitting it to the City. The assessed valuation is 40% of the actual value of the property. The prospect for increased revenues from property taxes is dependent upon growth in the area of new construction, annexation, increased-property values, or the enactment of tax rate increase. Projections on this year's property re-appraisals may result in an average 8-10% increase in the tax digest. The figure listed is using the millage rate of 5.991 mills, subject to change once the digest is received and audited. 90% of property taxes are collected on or before November 30th. Collections received after November 30th is considered delinquent and penalties accrue. This is the only revenue item the City has flexibility in when determining the revenues. The largest amounts of these funds are collected in November of each year.

The Georgia Taxpayer's Bill of Rights (SB 177) requires that the City report increased tax revenue that will be received as a result of increased property values. If property tax revenue increases due to reassessments, SB177 requires that cities rollback taxes or hold public hearings and publish press releases to notify interested persons that taxes have been increased.

Franchise Taxes: Public Utilities operating within the City of Duluth must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of-way for transmission lines, pipes, wires, etc. The City receives franchise fees from Ga. Power, Jackson EMC, Republic Services, Atlanta Gas Light Company, AT&T, American Towers, and the Cable TV companies. These funds are collected quarterly, with the exception of Ga. Power which is the largest and is collected once annually in late February.

Alcohol Taxes: These taxes are derived from collections of an Alcohol license tax from businesses licensed to sell alcohol for consumption, packaged beer and wine and packaged liquors within the city limits as well as taxes levied on distributors. Distributors pay a set price for each liter of alcohol delivered within the corporate limits of Duluth.

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

Other Taxes: The majority of this revenue is derived through the collection of taxes on vehicle tags and mobile homes, real estate transfer and Insurance License taxes. These revenues are collected and distributed through Gwinnett County. State law and local ordinance govern the collection of this tax.

Occupational Taxes:

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

Occupational Tax Penalties: Late penalties occur after the March 31st due date. 90% of the taxes are collected on or before March 31. Collections received after March 31st is considered delinquent and penalties accrue.

Occupational Taxes: FY10 projections for the collections of Occupational Taxes on those businesses located within the City of Duluth. The tax for such license is based on the type of business in which the entity is engaged. Such taxes are due at the time the business begins operation and are renewed thereafter on or before each April 1.

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

PLANNING & DEVELOPMENT REVENUES

Planning & Development -Inspection Permits – Fees & Fines: This revenue is generated from fees collected from the issuance of building permits, development and land disturbance/signs/ swimming pool/rezoning/re-inspection and other miscellaneous inspection fees. The City's Compliance Officers also issue tickets which can be paid by mail or by a non-court appearance at City Hall. These funds are collected throughout the year.

POLICE REVENUES

Police Fines/Ticket Add-on Fees: This revenue is generated from fines and forfeitures in the Duluth Municipal Court. State law and local ordinance govern these fine schedules. An amount of $1.1M is included in the total fine amount and is projected as 25%-30% of the fines collected through municipal court which are payable to certain State and County Government programs mandated by law.

Bonds: These funds are collected through bonds. The City projects each year an amount that will be returned to the defendant by order of the Courts.

Court User Fees: These funds are collected thru fines for the purpose of offsetting cost directly associated to the operation of courts.

Technology Fees: These funds are collected from traffic fines for the purpose to be placed into designated fund to be applied to the purchase and mtce. of Police Software.

Red Light Monitoring System Fines: These funds are anticipated from fines generated through the red light monitoring systems. Cameras located on Peachtree Industrial Boulevard, Pleasant Hill Road Intersection, Sugarloaf and Buford Highway, Pleasant Hill and N. Berkeley were disconnected in May 2009, therefore fine collections from tickets issued in May are anticipated to be cleared thru normal payments or thru the court system on or before August 2010.

Police Other Administrative Income: This revenue source is derived from copies, fingerprints permits, gifts, bad check collections, auction proceeds, etc. Also included are the projected confiscated drug funds from the State and Federal as a result of Drug Busts. These funds are collected throughout the year as listed.

INTEREST EARNED

Interest Earned from the City General Checking Account: This revenue source is derived from interest earned on the City's General Fund checking account. This is a floating interest rate tied to the T-Bills.

Interest Earned from Certificate of Deposits: This revenue source is derived from interest earned on the City's Short Term Investments. (Example: CD's). These funds are collected when a Certificate of Deposit is cashed out.

Interest Earned from Capital Reserve/Worker Comp Funds: Interest earned thru the Capital Reserve and Worker Compensation Funds. The Capital Reserve Investments are designated funds that required vote of Council to be transferred to General Operations. The interest earned is compounded. The Worker Comp Funds are funds set aside to pay claims thru the city's loss fund account.

PARKS & RECREATION REVENUES

Parks & Recreation Program Fees: These fees will be collected from recreational programs established for the Parks and Recreation Department. This revenue source will be collected thru registration fees to offset the instructor's expenditure line item for recreational programs such as karate, basketball, dance, tennis, yoga, etc. These fees are collected monthly and may vary depending on programs offered to the public.

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

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

Gym Rental's: This revenue source will be collected thru rental fees for recreational programs such as basketball leagues, basketball tournaments and practices. These fees are collected when rented.

Day Camp- Contractual Program Fees – Instructors, Summer Hires: This revenue source will be collected from registration fees to offset the summer hires and instructor's expenditure line item for recreational program Summer Day Camp. These fees are collected monthly and may vary depending on programs offered to the public.

Tennis Camp/Tennis Fees: This revenue source will be collected from the City's tennis programs. Tennis courts usage from W.P. Jones and Bunten Park tennis complexes.

Rogers Bridge Park Facilities Rentals: This projected revenue is fees to be collected from rental of park facilities for special events, family reunions and birthday parties.

W.P. Jones Park Pavilion Facilities Rentals: This projected revenue is fees to be collected from rental of park facilities for special events, family reunions, birthday parties, and group functions.

Special Events Camps: This projected revenue is fees to be collected from Summer Sports Camps, including Challenger Soccer, Tavani Soccer and the Michael Douglas Basketball as well as from the senior activities such as the Senior's Valentine Dance.

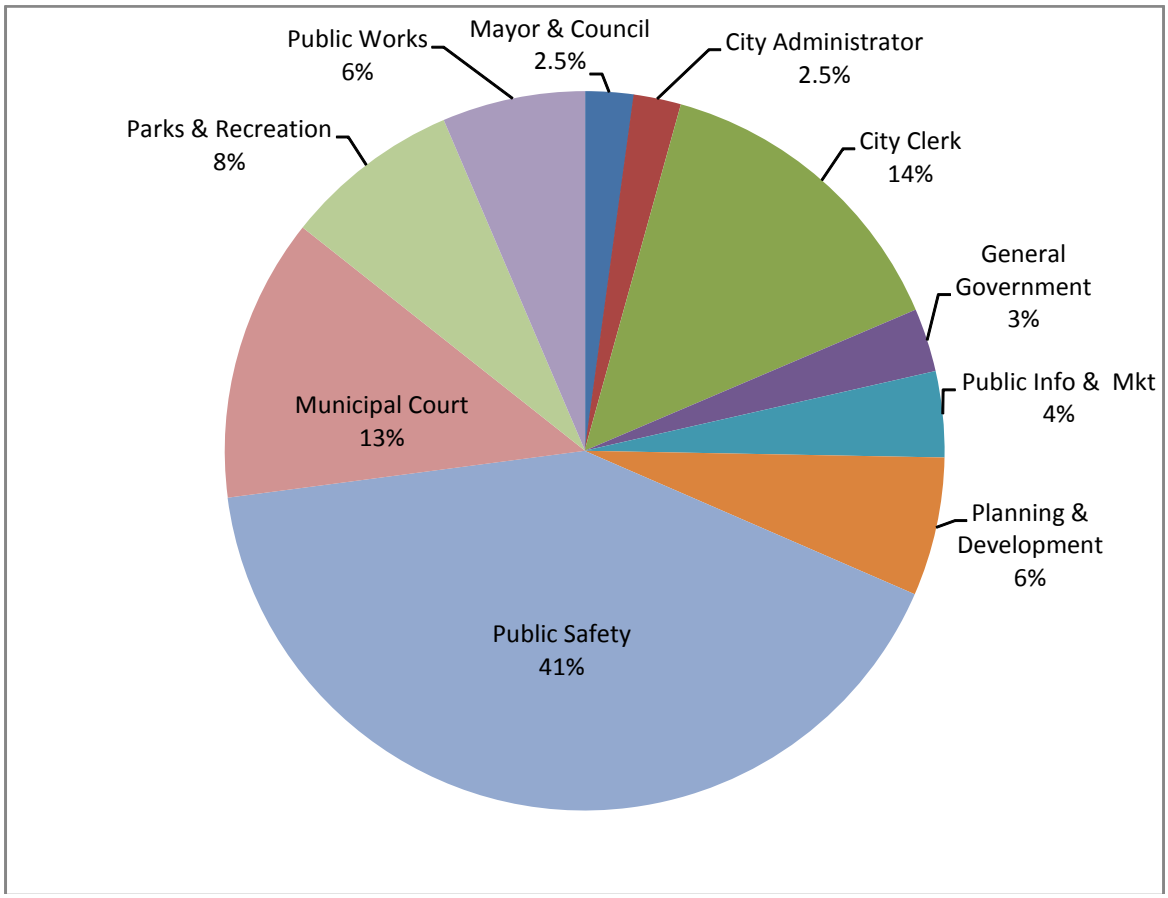
OTHER INCOME

Other Administrative Income: This revenue source is derived from the sale of items such as photocopies, sale of t-shirts, umbrellas, car tags, VIP table rentals/linens, proceeds from vendors who participate in the sale of city ordinances, Christmas Ornaments, calendars and donations to historic bldg., etc.

	BUDGET FY09	BUDGET FY10	BUDGET FY11
ALL FUNDS COMBINED			
Operations Expenditures			
Mayor & Council	$405,479	$254,730	$349,447
Boards & Committees	6,580	7,551	7,673
City Administrator	301,620	237,960	342,648
City Clerk/Business Office	2,508,066	2,246,955	2,290,884
General Government	582,338	465,593	458,726
Public Info & Marketing	799,515	649,054	619,113
Municipal Court	2,075,510	2,044,740	2,045,932
Police	7,417,544	7,284,883	6,644,679
Public Works	1,301,789	1,058,950	1,030,252
Parks & Recreation	1,224,727	1,232,721	1,271,312
Planning & Development	1,197,260	1,033,740	1,000,554
Debt Service	N/A	420,000	412,093
Other Financing	N/A	1,498,638	1,438,974
Total Operating	***$17,820,428***	***$18,435,515***	***$17,912,287***

Operating Expenditures

By Department



City Administrator's Office

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages	$160,510	$143,350	$143,713
Employee Benefits	52,910	51,010	57,485
Purchase Professional & Tech Services	63,600	32,445	134,950
Purchased Property Services	1,000	1,000	0
Other Purchased Services	15,850	6,597	2,750
Supplies	7,750	3,558	3,750
Total: City Administrator's Office	**$301,620**	**$237,960**	**$342,648**

City Clerk's Department

	Budget FY09	Budget FY10	Budget FY11
Clerk Administration	$1,225,366	$1,363,536	$904,891
Finance	0	0	239,952
Business Office	0	0	203,694
Info. Technology	916,220	539,946	598,737
Human Resources	230,810	205,983	196,555
Custodial/Maintenance	135,670	137,490	147,055
Total: City Clerk's Department	**$2,508,066**	**$2,246,955**	**$2,290,884**

General Government

	Budget FY09	Budget FY10	Budget FY11
Professional & Technical Services	$34, 200	$44,000	$38,000
Property Services	352,572	278,413	276,492
Purchased Services	69,566	43,280	42,510
Supplies	126,000	99,900	101,724
Total: General Government	**$582,338**	**$465,593**	**$458,726**

Mayor and Council

	Budget FY09	Budget FY10	Budget FY11
Salaries and Wages	$39,600	$39,600	$39,600
Employee Benefits	3,030	3,030	3,030
Other Purchased Services	23,000	18,550	17,597
Supplies	5,500	3,850	4,200
Contingency	164,309	19,660	200,000
Capital Lease	159,580	164,420	84,072
Interest Expense	10,460	5,620	948
Department Total	**$405,479**	**$254,730**	**$349,447**

Municipal Court

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages	$392,220	$389,360	$388,370
Employee Benefits	132,300	116,740	130,645
Professional & Technical Services	20,800	20,480	12,750
Property Services	3,250	3,300	4,160
Purchased Services	65,350	54,370	50,013
Supplies	11,200	10,100	9,600
Payments to Agencies	1,180,390	1,180,390	1,180,394
Cash Bond Refund	270,000	270,000	270,000
Total: Municipal Court	**$2,075,510**	**$2,044,740**	**$2,045,932**

Parks & Recreation

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages	$623,299	$633,680	$639,635
Employee Benefits	163,808	177,300	221,330
Property Services	5,150	5,300	6,050
Purchased Services	7,520	7,120	7,780
Supplies	19,740	17,736	12,970
Recreational Programs	122,120	124,692	113,508
Taylor Park	2,980	2,980	5,988
Church Street Park	4,800	3,100	2,150
W.P. Jones Park	15,300	14,740	13,860
Rogers Bridge Park	15,900	12,537	21,202
W.P. Jones Park Tennis	20,550	15,980	15,197
Bunten Park Tennis	10,560	6,344	9,727
Bunten Park Athletics	196,400	190,512	180,912
Scott Hudgens Park	16,600	20,700	21,003
Total: Parks & Recreation	**$1,224,727**	**$1,232,721**	**$1,271,312**

Police

	Budget FY09	Budget FY10	Budget FY11
Police Administration	$965,831	$771,866	$773,010
Criminal Investigation Division	668,580	649,900	678,700
Police Uniform Division	4,102,723	3,778,977	3,180,033
Police Support Division	307,860	1,117,440	1,090,302
Community Policing Division	372,620	388,590	415,864
Vehicle Maintenance Division	647,450	493,200	334,510
Red Light Monitoring	352,480	84,910	172,260
Total: Police	**$7,417,544**	**$7,284,883**	**$6,644,679**

Planning & Development – Administration

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages	$453,510	$467,500	$394,200
Employee Benefits	146,510	145,690	140,235
Professional & Technical Services	164,720	100,000	61,200
Property Services	2,250	2,050	1,750
Purchased Services	39,500	27,500	8,151
Supplies	21,990	9,000	4,627
Community Betterment	5,000	1,000	1,000
Total: Planning and Development	**$842,420**	**$752,740**	**$644,163**

P&D – Street Lights/Storm Drainage

	Budget FY09	Budget FY10	Budget FY11
Professional Services	$101,340	$20,000	0
Supplies	253,500	261,000	253,452
Total: Street Light/Storm Drainage	**$354,840**	**$281,000**	**$253,452**

Economic Development

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages	Did	Did	$72,260
Employee Benefits	Not	Not	28,278
Purchased Services	Operate	Operate	1,901
Supplies	FY09	FY10	500
Total: Economic Development			**$102,939**

Public Information & Marketing

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages	$233,160	$188,500	$187,940
Employee Benefits	77,000	45,890	49,420
Property Services	1,000	1,000	0
Purchased Services	10,500	10,000	4,700
Supplies	176,700	191,050	111,553
Downtown/Main Street	180,200	98,736	111,750
Festival Center	120,955	103,710	107,800
Red Clay Theatre	0	10,168	45,950
Total: Public Info. & Marketing	**$799,515**	**$649,054**	**$619,113**

Public Works

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages	$652,924	$674,650	$640,245
Employee Benefits	226,025	235,600	245,640
Property Services	66,074	23,500	22,972
Purchased Services	10,468	10,000	6,800
Supplies	106,100	36,700	34,400
Machinery & Equipment	117,114	0	0
Community Enhancement	29,986	14,500	17,500
City Property Maintenance	92,615	64,000	62,695
Total: Public Works	**$1,301,789**	**$1,058,950**	**$1,030,252**

Boards & Committees

	Budget FY09	Budget Fy10	Budget FY11
Alcohol Board	$760	$1,191	$1,319
Finance Committee	0	540	540
Zoning Board	1,940	1,940	1,938
Planning Commission	3,880	3,880	3,876
Total: Boards and Committees	**$6,590**	**$7,551**	**$7,673**

Debt Service

	Budget FY09	Budget FY10	Budget FY11
Principal	$0	$350,000	$356,352
Interest Expense	0	70,000	55,741
Total: Debt Service	**$0**	**$420,000**	**$412,093**

Other Financing Uses

	Budget FY09	Budget FY10	Budget FY11
222 HEAT Grant	$0	$0	$96,119
281 Police Tech	0	142,600	130,008
Living Memorial	0	0	4,000
700 DDA	0	141,376	443,387
770 URA	0	1,214,662	765,460
Total: Other Financing Uses	**$0**	**$1,498,638**	**$1,438,974**



Duluth is served by a Mayor and five City Council Members. All members are elected at-large. The Mayor Pro-tem is selected by the Mayor and approved by the Council. The Mayor and Council serve four-year staggered terms.

The City Council serves as the Community's legislative body responsible for enacting City ordinances, appropriating funds to conduct City business, and providing policy direction to the City Administrator. The Council appoints the City Administrator, the Chief of Police, the City Clerk, the City Attorney, the Municipal Court Judge and Solicitors, Board Members, and the City Auditor and designates the City's legal organ (newspaper).

The City Council provides policy direction and leadership to the City officials and serves as a liaison between the City and a variety of committees, boards, commissions, and citizen groups considering community issues.

MISSION, GOALS AND OBJECTIVES

1. To provide policy direction and leadership to the City officials.
2. To solicit and obtain citizen input.
3. To publicly consider, discuss and vote on matters of concern relating to the municipality and to the Duluth community.
4. To maintain and improve the quality of City services.
5. To ensure the continued fiscal health of the City and improve the economic health of the Duluth community.

Mayor & Council

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$39,600	$39,600	39,600
Total: Salaries & Wages	39,600	39,600	39,600
Employee Benefits			
FICA Tax	3,030	3,030	3,030
Total: Employee Benefits	3,030	3,030	3,030
Other Purchased Services			
Travel/Parking	3,000	4,000	3,585
Certification/ Educ/Training	0	0	10,202
Council/Staff Meeting Expense	20,000	14,550	3,810
Total: Other Purchased Services	23,000	18,550	17,597
Supplies			
Emp/Council & Comm. Relations	5,500	3,850	4,200
Total: Supplies	5,500	3,850	4,200
Contingencies			
Contingency	164,309	19,660	200,000
Total: Contingencies	164,309	19,660	200,000
Principal			
Capital Lease	159,580	164,420	84,072
Total: Principal	159,580	164,420	84,072
Interest			
Interest Expense	10,460	5,620	948
Total: Interest	10,460	5,620	948
Department Total: Mayor & Council	**$405,479**	**$254,730**	**$349,447**



The City Administrator is charged to independently manage the daily operations of the City government in accordance with local ordinances, laws and policies prescribed by the elected officials. His responsibilities and authorities are directed toward orchestrating the full spectrum of activities of the City by making on-scene decisions. He is charged to provide honest, impartial and fully researched recommendations to the governing body on a wide range of selected issues. Duties include acting as a focal point for strategic and tactical planning, programming and budgeting; serving as a liaison between the City staff and the governing body; supervising all City department directors; assisting the general public; and serving on various boards and committees dedicated to improving and/or resolving key community issues. Obligations include, but are not limited to, extensive interaction with City employees; elected officials; local, state, federal, and international government officials; business executives and community leaders; civic organization; developers and builders; citizens and homeowner associations; various news media; attorneys; school boards; hospital administrators; transportation managers; fire & rescue; and the full range of financial institutions.

Mission, Goals & Objectives

The City Administrator will establish the economic and financial policies necessary to achieve the City's strategic vision. In establishing these policies, the City Administrator will ensure that the welfare of Duluth's citizens is promoted. The City Administrator will also ensure that employees and officials of the City of Duluth receive written guidance related to these policies and procedures.

The City Administrator will work towards consolidating the policies and procedures of the Administrative Division and the Police Department.

The City Administrator will continue the effort of recruiting and retaining quality employees. In addition to challenging all employees to pursue their personal and professional growth objectives through training and education.

The City Administrator will continue to provide the Mayor and Council with various options and recommendations for the best course(s) of action to resolve challenges as they surface. Then, based on their policy decisions, the City Administrator will initiate the necessary steps to accomplish resolution.

The City Administrator will continue the approach of empowering department heads and employees with both the authority and the responsibility to accomplish the City's strategic vision. However, if the City Administrator identifies a situation to be beyond the ability of the Department Head, the City Administrator will personally and directly become involved to ensure a successful resolution.

The City Administrator will continue to encourage and support attempts to increase the beautification of the City by seeking additional grants and matching fund programs for trees, greenbelts, sidewalks and trails. He will ensure new park developments remain on schedule, within budget and receive highest positive media coverage. Further, he will continue to manage initiatives which provide additional infrastructure improvement programs including: street light upgrades, storm water drainage maintenance, road resurfacing and maintenance, and neighborhood matching fund options to the extent allowed within the approved budget.

City Administrator

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$142,405	$142,720	$142,713
Part Time Salaries & Wages	12,595	0	0
Performance Compensation	3,010	0	0
Overtime	2,500	630	1,000
Total: Salaries & Wages	**160,510**	**143,350**	**143,713**
Employee Benefits			
Group Insurance	$36,060	35,210	29,125
FICA Tax	12,050	11,000	11,000
Retirement Contribution/Pension	0	0	12,560
Vehicle Allowance	4,800	4,800	4,800
Total: Employee Benefits	**52,910**	**51,010**	**57,485**
Purchased Professional & Technical Services			
Meeting Facilitator	3,600	3,150	4,950
Professional Services	60,000	29,295	130,000
Total: Professional & Technical Services	**63,600**	**32,445**	**134,950**
Purchased Property Services			
Office Equipment Maintenance	1,000	1,000	0
Total: Purchased Property Services	**1,000**	**1,000**	**0**
Other Purchased Service			
Dues & Professional Fees	1,750	1,250	1,250
Certification/ Education/Training	6,300	2,547	1,000
Council/Staff Meeting Expense	7,800	2,800	500
Total: Other Purchased Services	**15,850**	**6,597**	**2,750**
Supplies			
Office Supplies	2,500	2,000	2,000
Subscriptions & Periodicals	150	0	250
Office Equipment	1,500	0	250
Emp/Council & Comm. Relations	3,600	1,558	1,250
Total: Supplies	**7,750**	**3,558**	**3,750**
Total: City Administrator's Office	**$301,620**	**$237,960**	**$342,648**

Department Description



The City Clerk/Business Office departments are managed by the City Clerk. Under this department heads supervision, the Office has the responsibility for many combined functions that provide citizens an effective and efficient local government. These functions are described below.

The City Clerk serves as secretary to the council by ensuring that all meetings are recorded and published in a timely fashion. The City Clerk also ensures that City records are maintained according to local, state and federal regulations. In addition, the City Clerk serves is the election superintendent and is responsible through this Office for coordinating municipal elections.

The Office administers personnel functions such as payroll and fringe benefits plans. The City's fringe benefit plan include vacation and sick leave, health insurance, dental insurance, retirement benefits, life insurance, workers compensation and unemployment insurance.

All financial related matters are administered by this office. Receipts are collected and posted daily, including property taxes, occupational taxes, franchise taxes, alcohol taxes, police fines and building permits. The Office develops operating and capital budgets and performs financial analyses such as projecting and managing revenues and expenditures, planning for the short and long term financial needs of the City, and determining the City's current and future financial position.

IT, custodial services and reception are also administered by this Office.

Mission, Goals & Objectives

The City Clerk/Business Office is a team of service-oriented professionals who strive to provide efficient, courteous, and impartial service. We aspire to maintain the highest level of excellence in provide our citizens quality customer service.

To maintain a quality professional staff that is obligated to the citizens they serve.
To develop high standards personal and professional ethical behavioral that is desirable for our citizens.

To preserve, maintain and record official acts of the elected officials of the City and to maintain all legislative records, thus preserving its rich history.

To maintain an environment that fosters a sense of purpose, innovation, accomplishments and personal development.

To continue to work toward improvements to the City's Web Site to provide effective communication with the Citizens.

To maintain the City's positive financial position by delivering recognizable value for revenues collected and expended.

To continue to enhance the effectiveness of the department though the use of new technology.

Business Office

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$0	$0	$117,485
Part Time Salaries & Wages	0	0	18,413
Performance Compensation	0	0	0
Overtime	0	0	500
Total: Salaries & Wages	0	0	136,398
Employee Benefits			
Group Insurance	0	0	43,340
FICA Tax	0	0	10,435
Retirement Contribution/Pension	0	0	10,300
Total: Employee Benefits	0	0	64,075
Other Purchased Services			
Travel/Parking	0	0	100
Dues & Professional Fees	0	0	230
Certification/ Educ/Training	0	0	1,651
Certification Expense	0	0	0
Total: Other Purchased Services	0	0	1,981
Supplies			
Subscriptions & Periodicals	0	0	115
Garbage Bags for Resale	0	0	0
Office Equipment	0	0	1,125
Total: Supplies	0	0	1,240
Sub Department Total: Business Office	**$0**	**$0**	**$203,694**

Clerk Administration

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$441,470	$451,630	$189,520
Part Time Salaries & Wages	62,260	69,610	43,071
Performance Compensation	9,700	0	0
Overtime	1,640	1,640	500
Total: Salaries & Wages	515,070	522,880	233,091
Employee Benefits			
Group Insurance	138,450	130,200	44,680
FICA Tax	38,400	40,000	17,835
Retirement Contribution/Pension	0	0	16,370
Total: Employee Benefits	176,850	170,200	78,885
Purchased Professional & Technical Services			
Management Consulting Services	25,434	24,340	$8,000.00
Professional Services	91,871	207,406	181,000
Policy & Procedures	2,897	2,000	2,000
Total: Purchased Professional & Technical Services	120,202	233,746	191,000
Other Purchased Services			
Property Liability Insurance	269,250	314,853	295,000
Advertising/Public Notices	3,800	3,231	2,770
Travel/Parking	0	0	100
Dues & Professional Fees	24,265	12,136	65,195
Certification/ Educ/Training	4,500	6,063	5,750
Certification Expense	7,000	5,670	0
Total: Other Purchased Services	308,815	341,953	368,815
Supplies			
Office Supplies	14,900	12,990	13,000
Subscriptions & Periodicals	54,850	45,570	8,500
Office Equipment	3,500	2,000	2,000
Election Supplies/Notices	500	3,028	1,000
Emp/Council & Comm. Relations	6,250	2,550	2,400
Total: Supplies	80,000	66,138	26,900
Intergovernmental			
Taxes on Purchased Property	20,679	25,418	2,000
Total: Intergovernmental	20,679	25,418	2,000
Bad Debts			
Bad Debts	3,750	3,201	4,200
Total: Bad Debts	3,750	3,201	4,200
Sub Department Total: Clerk Administration	**$1,225,366**	**$1,363,536**	**$904,891**

Custodial & Building Maintenance

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$71,640	$72,850	$86,930
Performance Compensation	1,320	0	0
Overtime	2,450	2,570	1,520
Total: Salaries & Wages	75,410	75,420	88,450
Employee Benefits			
Group Insurance	19,690	22,900	27,510
FICA Tax	5,670	5,770	6,770
Retirement Contribution/Pension	0	0	6,100
Total: Employee Benefits	25,360	28,670	40,380
Purchased Property Services			
Bldg. Maintenance/Cleaning	31,500	30,125	15,225
Total: Purchased Property Services	31,500	30,125	15,225
Supplies			
Building Supplies	3,400	3,275	3,000
Total: Supplies	3,400	3,275	3,000
Sub Department Total: Custodial/Bldg. Maintenance	**$135,670**	**$137,490**	**$147,055**

Finance Department

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$0	$0	$145,270
Part Time Salaries & Wages	0	0	35,937
Total: Salaries & Wages	0	0	181,207
Employee Benefits			
Group Insurance	0	0	29,370
FICA Tax	0	0	13,870
Retirement Contribution/Pension	0	0	13,000
Total: Employee Benefits	0	0	56,240
Other Purchased Services			
Travel/Parking	0	0	765
Dues & Professional Fees	0	0	150
Certification/ Educ/Training	0	0	400
Certification Expense	0	0	1,190
Total: Other Purchased Services	0	0	2,505
Sub Department Total: Finance	**$0**	**$0**	**$239,952**

Human Resources

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$114,881	$116,000	$115,995
Performance Compensation	2,220	0	0
Overtime	0	0	0
Total: Salaries & Wages	117,101	116,000	115,995
Employee Benefits			
Group Insurance	25,568	27,570	21,810
FICA Tax	8,641	8,540	8,875
Retirement Contribution/Pension	0	0	9,805
Tuition Assistance	22,000	0	0
Health & Wellness	11,310	13,433	5,000
Employee Meetings & Awards	7,750	2,650	3,000
Total: Employee Benefits	75,269	52,193	48,490
Purchased Professional & Technical Services			
Management Consulting Services	2,700	4,450	1,500
Total: Purchased Professional & Technical Services	2,700	4,450	1,500
Other Purchased Services			
Dues & Professional Fees	1,850	1,670	695
Certification/ Educ/Training	3,050	4,250	2,850
Certification Expense	1,840	920	0
Recruitment & Hiring	16,000	10,750	10,000
Total: Other Purchased Services	22,740	17,590	13,545
Supplies			
Subscriptions & Periodicals	0	0	525
Office Equipment	1,000	500	500
Employee Relations	2,000	2,000	1,000
Total: Supplies	3,000	2,500	2,025
Self Funded Insurance			
Claims	10,000	13,250	15,000
Total: Self Funded Insurance	10,000	13,250	15,000
Sub Department Total: Human Resources	**$230,810**	**$205,983**	**$196,555**

Information Technology

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$118,493	$119,650	$119,645
Part Time Salaries & Wages	0	0	0
Performance Compensation	2,290	0	0
Total: Salaries & Wages	120,783	119,650	119,645
Employee Benefits			
Group Insurance	21,417	23,290	16,700
FICA Tax	8,890	9,160	9,155
Retirement Contribution/Pension	0	0	10,110
Total: Employee Benefits	30,307	32,450	35,965
Purchased Professional & Technical Services			
Management Consulting Services	3,500	2,350	3,000
Total: Purchased Professional & Technical Services	3,500	2,350	3,000
Purchased Property Services			
Office Equipment Maintenance	2,650	2,950	2,000
Radio Maintenance	28,070	29,760	30,610
Equipment Leases	110,770	106,783	115,000
Total: Purchased Property Services	141,490	139,493	147,610
Other Purchased Services			
Telephone	121,860	114,940	134,592
Support Agreements	54,810	56,110	51,300
Cell Phones	11,580	20,593	18,200
Police Dept Cell Phones	11,500	9,260	9,000
Internet Commerce	5,400	1,650	5,400
Certification/ Educ/Training	4,230	450	2,000
Software Licenses	13,420	10,000	14,425
Total: Other Purchased Services	222,800	213,003	234,917
Supplies			
Office Equipment	24,840	23,000	39,600
Computer Upgrades	372,500	10,000	18,000
Total: Supplies	397,340	33,000	57,600
Sub Department Total: Info. Technology	**$916,220**	**$539,946**	**$598,737**

Department Total	FY09	FY10	FY11
City Clerk / Business Office	$2,508,0666	$2, 246,955	$2,290,884

Description

While most city department budget for the cost of their departments within a single departmental budget, the General Government section of the budget covers the cost for services that support all or most city departments, but are not budgeted in the individual departments. An example of a services that supports other department would be Consolidated Computer Maintenance. Due to the fact that this department supports all other departments and the impracticality of budgeting for this cost in the individual departments its cost is included in this section. This section also includes the cost for services that are consolidated for the purpose of tracking the overall amount that is spent city-wide for that cost or service. Some examples would be Consolidated Office Supplies and Landscape Maintenance.

General Government

	Budget FY09	Budget FY10	Budget FY11
Purchased Professional & Technical Services			
Professional Services	$34,200	$44,000	$38,000
Total: Purchased Professional & Technical Services	34,200	44,000	38,000
Purchased Property Services			
Landscaping Downtown Properties	38,465	39,000	42,000
Landscaping Rogers Bridge Park	12,310	0	0
Landscaping W P Jones Park	8,750	0	0
Landscaping Public Works	4,500	0	0
Landscaping Bunten Road park	80,000	80,000	80,000
Landscaping Church Street Park	4,000	0	0
Landscaping PIB Medians	10,820	10,820	10,820
Landscaping Public Safety	11,680	11,680	11,680
Vehicle Repairs/Maintenance	1,500	1,500	1,500
General Emergency Repairs	174,547	129,413	125,000
Repairs & Maintenance - Landscape	3,500	3,500	3,500
Equipment Rental	2,500	2,500	1,992
Total: Purchased Property Services	352,572	278,413	276,492
Other Purchased Services			
Bank/Credit Card Fees	69,566	43,280	42,510
Total: Other Purchased Services	69,566	43,280	42,510
Supplies			
Postage	9,900	7,116	9,300
Water/Sewer	7,600	5,906	6,624
Gas	4,500	348	600
Electric	98,200	83,930	82,500
Records Preservation	2,000	100	1,200
Employee Relations	3,800	2,500	1,500
Total: Supplies	126,000	99,900	101,724
Department Total: General Government	**$582,338**	**$465,593**	**$458,726**

Department Description



The Public Information & Marketing Department was formed in 2006 and handles a wide variety of issues and activities in addition to its primary responsibility of providing information and promoting the City of Duluth. These services include, but are not limited to media relations, website design and development, presentations, event production, Festival Center management, Main Street Program management, advertising design, publications and various education and outreach activities.

Mission, Goals & Objectives

Duluth's Communication and Marketing Plan is based on the following 5 communication principles and the vision and values of the City of Duluth. These principles are critical to the successful implementation of our communications plan.

1. Open Two-Way Communication
   Ensure that information is shared throughout the City emphasizing two-way informational flow.

2. Community Participation
   Provide citizens with complete, accurate and timely information enabling them to make informed judgments. This will help the City to make the best decisions.

3. Proactive Outreach
   Allow the City to tell its story rather than rely exclusively on others to interpret our actions, issues and decisions.

4. Inclusive Processes
   Including everyone in the process builds a sense of teamwork and a feeling of belonging, breaking down feelings of us vs. them. The goal is to include everone who cares to participate and to motivate those who are not currently involved.

5. Strong and Consistent Messages
   A successful communication plan is built on strong themes and is more effective than one with unrelated and scattered messages. The communication plan should support, reinforce and reflect the goals of the City of Duluth as established by the Mayor and Council, thus underscoring the idea of organization with a com mon purpose.

Public Information Administration

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$198,920	$128,830	$128,830
Part Time Salaries & Wages	27,770	59,670	59,110
Performance Compensation	4,470	0	0
Overtime	2,000	0	0
Total: Salaries & Wages	233,160	188,500	187,940
Employee Benefits			
Group Insurance	59,660	31,390	22,970
FICA Tax	17,340	14,500	14,380
Retirement Contribution/Pension	0	0	12,070
Total: Employee Benefits	77,000	45,890	49,420
Purchased Property Services			
Office Equipment Maintenance	1,000	1,000	0
Total: Purchased Property Services	1,000	1,000.00	0
Other Purchased Services			
Dues & Professional Fees	2,000	2,000	1,700
Certification/ Educ/Training	6,500	6,000	3,000
DDA Administration	2,000	2,000	0
Total: Other Purchased Services	10,500	10,000	4,700
Supplies			
Office Supplies	2,500	2,400	2,400
Emp/Council & Comm. Relations	1,500	1,150	1,150
Citywide Promotions	116,300	128,500	65,903
Newsletter	56,400	59,000	42,100
Total: Supplies	176,700	191,050	111,553
Sub Department Total: Public Information Administration	**$498,360**	**$436,440**	**$353,613**

Downtown/Main Street

	Budget FY09	Budget FY10	Budget FY11
Supplies			
Special Events	$79,200	$30,200	$35,750
Home Town Holidays	62,500	45,736	56,000
Fireworks/Concerts	33,500	20,000	20,000
Catered Patron Tables	5,000	2,800	0
Total: Supplies	180,200	98,736	111,750
Sub Department Total: Downtown/Main Street	**$180,200**	**$98,736**	**$111,750**

Festival Center

	Budget FY09	Budget FY10	Budget FY11
Purchased Property Services			
Bldg. Maintenance/Cleaning	$20,355	$8,728	$9,095
Office Equipment Maintenance	0	0	1,000
Linen/Uniform Rental Service	3,850	2,140	4,000
Total: Purchased Property Services	24,205	10,868	14,095
Other Purchased Services			
Advertising/Promotions	34,000	32,960	32,000
Music Licensing Fees	700	800	800
Total: Other Purchased Services	34,700	33,760	32,800
Supplies			
Office Supplies	4,150	3,580	1,400
Building Supplies	0	0	2,005
Signs/Banners	3,500	2,500	2,500
Water/Sewer	9,000	6,553	9,000
Gas	11,975	12,000	12,000
Electric	30,025	31,749	30,000
Small Equipment	0	0	4,000
Office Equipment	3,400	2,700	0
Total: Supplies	62,050	59,082	60,905
Sub Department Total: Festival Center	**$120,955**	**$103,710**	**$107,800**

Red Clay Theatre

	Budget FY09	Budget FY10	Budget FY11
Purchased Professional & Technical Services			
Maintenance Tech/ Contracts	$0	$0	$7,500
Total: Purchased Professional & Technical Services	0	0	7,500
Purchased Property Services			
Bldg. Maintenance/Cleaning	0	1,470	4,150
Repairs & Maint - Equipment	0	0	4,000
Total: Purchased Property Services	0	1,470	8,150
Other Purchased Services			
Telephone	0	600	0
Advertising/Promotions	0	0	5,000
Total: Other Purchased Services	0	600	5,000
Supplies			
Office Supplies	0	0	0
Building Supplies	0	1,107	6,000
Water/Sewer	0	220	800
Gas	0	693	4,000
Electric	0	5,183	14,000
Small Equipment	0	895	500
Total: Supplies	0	8,098	25,300
Sub Department Total: Red Clay Theatre	**$0**	**$10,168**	**$45,950**

Department Total	FY09	FY10	FY11
Public Information & Marketing	**$799,515**	**$649,054**	**$619,113**

Department Description



The Municipal Court adjudicates cases arising out of citations issued by the Duluth Police Department and other enforcement personnel of the City's Planning and Zoning Department. The Chief Judge/Court Administrator is the department head. The Chief Judge/Court Administrator presides over the Duluth Municipal Court in various cases arising out of both State Law and City of Duluth ordinances. The Municipal Court is a trial Court with limited jurisdiction as established by State Law and the Charter of the City of Duluth. In addition to presiding in Court proceedings, the Chief Judge interprets Local, State and Federal Laws, Ordinances, Statutes, etc. and if necessary, prepares written Orders and Opinions. The Chief Judge executes and issues various Court processes in the form of arrest warrants, subpoenas, probation revocations orders, and bond forfeitures. The Chief Judge is a member of the Council of Municipal Court Judges of Georgia, whose membership is made up of all the Municipal Court Judges in the State. The Municipal Courts comprise the largest class of courts within the State of Georgia.

In addition to judicial functions, the Chief Judge/Court Administrator is responsible for the planning, organizing, leading, directing, and supervision of all functions and activities of the Municipal Court, including the design, implementation and evaluation of all policies and procedures as part of a comprehensive system to effectively and efficiently manage the court. The department, operating through court services staff, including a Clerk of Court, Deputy Clerk of Court, and other clerical personnel, collects and disburses amounts of money required by Law or Order of the Court, and provides periodic accounting of all such monies as required by the City's financial policies, State Law, or otherwise. In addition, the Court is involved with maintenance, retention and disclosure of court records and documents within legal guidelines. The department maintains various statistical recording systems, monitors case dispositions, processes various discovery requests from attorneys, and responds to requests under the Georgia Open Records Law.

Mission, Goals & Objectives

The Municipal Court has undertaken to provide the highest quality service to the public and the City of Duluth. All Court services staff is dedicated to providing an environment so as to instill confidence in, and respect for, the judicial system in general, and the Duluth Municipal Court. It is the mission of the Court to ensure that due process of law and fundamental fairness are afforded to all who appear before the Court, and that customer service by administrative staff is given the highest priority.

In order to accomplish its mission, the Court has undertaken specific goals and objectives, so that the Duluth Municipal Court can become a model for other Municipal Courts throughout the State of Georgia. In particular, the Court has: conducted court user surveys concerning access and fairness; adopted A.B.A. case closure guidelines; and established a "teen-driver court" program with the goal of reducing vehicular crashes involving younger drivers.

The Court will continue to emphasize public awareness and education, through development of a more detailed website and informational brochures for users.

The Court will continue to work in conjunction with other city departments, in expanded community outreach programs, such as the Citizen Police Academy, which is organized and developed through the Duluth Police Department.

The Court will continue to examine, refine, and further develop, as appropriate, its internal operating procedures, so that the Court may be administered in the most efficient and businesslike manner.

Municipal Court

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$339,996	$345,780	$345,095
Part Time Salaries & Wages	35,544	36,080	36,075
Seasonal/Temporary	7,340	6,000	6,000
Performance Compensation	7,340	0	0
Overtime	2,000	1,500	1,200
Total: Salaries & Wages	392,220	389,360	388,370
Employee Benefits			
Group Insurance	103,410	87,410	72,220
FICA Tax	28,890	29,330	29,255
Retirement Contrib/Pension	0	0	29,170
Total: Employee Benefits	132,300	116,740	130,645
Purchased Professional & Technical Services			
Witness Fees	300	150	150
Indigent Defense	6,500	6,500	6,500
Language Translator	2,000	1,830	2,100
Collection Agency Fees	12,000	12,000	4,000
Total: Purchased Professional & Technical Services	20,800	20,480	12,750
Purchased Property Services			
Bldg. Maintenance/Cleaning	0	0	850
Office Equipment Maintenance	450	400	400
Equipment Leases	2,800	2,900	2,910
Total: Purchased Property Services	3,250	3,300	4,160
Other Purchased Services			
Advertising/Public Notices	1,000	900	900
Dues & Professional Fees	850	1,000	1,000
Certification/ Educ/Training	8,500	6,970	5,613
Software Licenses	55,000	45,000	42,000
Records Destruction	0	500	500
Total: Other Purchased Services	65,350	54,370	50,013
Supplies			
Office Supplies	5,000	6,100	5,600
Subscriptions & Periodicals	1,200	1,000	1,000
Office Equipment	4,000	2,500	2,500
Emp/Council & Comm. Relations	1,000	500	500
Total: Supplies	11,200	10,100	9,600
Payments to Other Agencies			
Peace Officers A & B	150,000	150,000	150,000

Peace Officer Training	**237,600**	**237,600**	**237,600**
Local Victim Assistance	121,530	121,530	121,530
Georgia Crime Victims	6,370	6,370	6,371
Brain & Spinal Injury	18,540	18,540	18,540
Crime Lab Fee	7,830	7,830	7,830
Jail Construction	243,500	243,500	243,501
County Drug Abuse	24,720	24,720	24,720
IDF	254,000	254,000	254,001
Drivers Education Fund	116,300	116,300	116,301
Total: Payments to Other Agencies	1,180,390	1,180,390	1,180,394
Payments to Others			
Cash Bond Refund	270,000	270,000	270,000
Total: Payments to Others	270,000	270,000	270,000
Department Total: Municipal Court	**$2,075,510**	**$2,044,740**	**$2,045,932**

Department Description



The Duluth Parks and Recreation Department is managed by the Director of Parks and Recreation. Under the director is the responsibility for all recreational operations, which also includes the development of facilities, administrative duties, employment of seasonal staff, and management of park projects. The Recreation Programs are managed by the Recreation Manager. Park Maintenance and Park facilities and grounds are managed by the Park Manager .The Tennis and Athletic Programs and facilities are managed by the Tennis/Athletic Coordinator. The Senior, Duluth F.A.B. (Fifty and Beyond) Program, Facility Rentals, as well as Seasonal Special Events are coordinated by the Special Event Facility Coordinator.

Mission, Goals & Objectives

To provide the citizens of Duluth the opportunity to engage in passive and or active recreational activities at a nominal fee.

The Recreation Department will provide a variety of programs for participants of all ages.

We will work diligently to provide adequate, well-maintained facilities and green space with associated recreation activities that meet or exceed the minimum standards as defined by the Georgia Parks and Recreation Association..

The Professional staff will serve the public with the highest quality of professional standards and continue to expand the programs to include the latest trends and techniques, as the facilities will allow.

City of Duluth Parks

	Budget FY09	Budget FY10	Budget FY11
Taylor Park			
Purchased Property Services			
Bldg. Maintenance/Cleaning	$2,480	$2,480	$5,570
Total: Purchased Property Services	2,480	2,480	5,570
Supplies			
Supplies	500	500	418
Total: Supplies	500	500	418
Sub Department Total: Taylor Park	**2,980**	**2,980**	**5,988**
Church Street Park			
Purchased Property Services			
Bldg. Maintenance/Cleaning	2,000	2,950	2,000
Repairs & Maint - Equipment	2,650	0	0
Total: Purchased Property Services	4,650	2,950	2,000
Supplies			
Supplies	150	150	150
Total: Supplies	150	150	150
Sub Department Total: Church Street Park	**4,800**	**3,100**	**2,150**
W.P. Jones Park			
Purchased Property Services			
Bldg. Maintenance/Cleaning	7,528	8,398	6,500
Total: Purchased Property Services	7,528	8,398	6,500
Supplies			
Supplies	1,600	1,200	1,200
Water/Sewer	1,200	1,700	1,440
Gas	1,500	500	720
Electric	3,472	2,942	4,000
Total: Supplies	7,772	6,342	7,360
Sub Department Total: W.P. Jones Park	**15,300**	**14,740**	**13,860**
Rogers Bridge Park			
Purchased Property Services			
Bldg. Maintenance/Cleaning	10,700	6,773	10,702
Equipment Rental	3,120	3,380	3,120
Total: Purchased Property Services	13,820	10,153	13,822
Supplies			
Supplies	500	500	2,700

Water/Sewer	**0**	**564**	**1,680**
Gas	0	0	0
Electric	1,280	1,280	2,500
Small Equipment	300	40	500
Total: Supplies	2,080	2,384	7,380
Sub Department Total: Rogers Bridge Park	**15,900**	**12,537**	**21,202**
W.P. Jones Park Tennis			
Purchased Property Services			
Bldg. Maintenance/Cleaning	11,000	4,150	4,500
Repairs & Maint - Equipment	0	0	0
Total: Purchased Property Services	11,000	4,150	4,500
Supplies			
Supplies	660	960	1,497
Water/Sewer	620	982	1,000
Electric	7,450	9,000	7,200
Small Equipment	820	888	1,000
Total: Supplies	9,550	11,830	10,697
Sub Department Total: W.P. Jones Park Tennis	**20,550**	**15,980**	**15,197**
Bunten Park Tennis			
Purchased Property Services			
Bldg. Maintenance/Cleaning	3,945	644	4,500
Repairs & Maint - Equipment	0	0	0
Total: Purchased Property Services	3,945	644	4,500
Supplies			
Supplies	1,500	1,500	1,497
Electric	2,950	3,000	3,000
Small Equipment	2,165	1,200	730
Total: Supplies	6,615	5,700	5,227
Sub Department Total: Bunten Park Tennis	**10,560**	**6,344**	**9,727**
Bunten Park Athletics			
Purchased Property Services			
Bldg. Maintenance/Cleaning	69,300	60,312	57,170
Equipment Rental	700	700	300
Total: Purchased Property Services	70,000	61,012	57,470
Supplies			
Supplies	5,000	5,000	7,001
Water/Sewer	18,000	19,000	12,000
Gas	3,000	3,000	3,000
Electric	85,600	88,000	86,500

Small Equipment	**14,800**	**14,500**	**14,941**
Total: Supplies	126,400	129,500	123,442
Sub Department Total: Bunten Park Athletics	**196,400**	**190,512**	**180,912**
Scott Hudgens Park Athletics			
Purchased Property Services			
Bldg. Maintenance/Cleaning	13,900	8,000	8,001
Total: Purchased Property Services	13,900	8,000	8,001
Supplies			
Supplies	2,700	2,700	3,001
Water/Sewer	0	6,000	6,000
Electric	0	4,000	4,001
Total: Supplies	2,700	12,700	13,002
Sub Department Total: Scott Hudgens Park Athletics	**$16,600**	**$20,700**	**$21,003**
All Sub departments Total: All City Parks	**$283,090**	**$266,893**	**$270,039**

Cultural Recreation Administration

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$484,030	$476,999	$478,365
Part Time Salaries & Wages	32,203	60,681	64,630
Seasonal/Temporary	96,636	96,000	96,000
Performance Compensation	10,430	0	0
Overtime	0	0	640
Total: Salaries & Wages	623,299	633,680	639,635
Employee Benefits			
Group Insurance	117,372	128,820	131,240
FICA Tax	46,436	48,480	48,935
Retirement Contribution/Pension	0	0	41,155
Total: Employee Benefits	163,808	177,300	221,330
Purchased Property Services			
Vehicle Repairs/Maintenance	2,100	2,250	3,000
Repairs & Maint - Equipment	3,050	3,050	3,050
Total: Purchased Property Services	5,150	5,300	6,050
Other Purchased Services			
Cell Phones	0	90	0
Dues & Professional Fees	420	280	280
Certification/ Educ/Training	6,100	5,750	4,500
Software Licenses	0	0	3,000
Contract Labor	1,000	1,000	0
Total: Other Purchased Services	7,520	7,120	7,780
Supplies			
Office Supplies	4,400	4,400	2,000
Subscriptions & Periodicals	1,520	1,520	1,500
Office Equipment	2,500	1,784	870
Emp/Council & Comm. Relations	4,770	4,770	3,000
Uniforms	2,550	2,550	2,000
Park Projects	4,000	2,712	3,600
Total: Supplies	19,740	17,736	12,970
Sub Department Total: Cultural Recreation Admin	**$819,517**	**$841,136**	**$887,765**

Recreation Programs

	Budget FY09	Budget FY10	Budget FY11
Other Purchased Services			
Contract Labor	$63,000	$76,072	$72,100
Total: Other Purchased Services	63,000	76,072	72,100
Supplies			
Supplies	14,600	11,883	14,601
Seniors Program Supplies	8,900	9,433	8,901
Program Development/ Expansion	8,187	8,120	6,846
Small Equipment	16,433	8,028	7,758
Special Events	11,000	11,156	3,302
Total: Supplies	59,120	48,620	41,408
Sub Department Total: Recreation Programs	**$122,120**	**$124,692**	**$113,508**

Department Total	**FY09**	**FY10**	**FY11**
Parks and Recreation	**$1,224,727**	**$1,232,721**	**$1,271,312**

Department Description



The City of Duluth Department of Planning and Development strives to maintain and promote the health, safety, morals, convenience, order, prosperity, and general welfare of the present and future citizens of the City. The Department performs these duties with the assistance of the City's Code of Ordinances, the elected officials, citizens, developers, builders, city employees and sometimes the expertise of outside agencies. In order to maintain the flavor of "old" and "new" Duluth, various professional and technical tools are employed. A great deal of coordination and cooperation is involved to handle delicate issues and situations the Department faces on a daily basis. The Department must make difficult decisions while ensuring domestic tranquility for the citizens of the City. The objectives of the Department include maintaining a balance between controlled growth, balanced development, a favorable quality of life; while instilling community pride.

In addition, the Department enforces zoning laws, administers applications for land use changes and modifications, insures site and hydrology compliance, conducts public hearings and meetings, conducts building inspections, provides customer service, and handles development related issues with developers, engineers, architects, builders, and the general public. The Department coordinates efforts with other government agencies at the county, state and federal levels. The Department also oversees the City's Comprehensive plan and is in the process of implementing the GIS mapping program.

Mission, Goals & Objectives

These goals are to address planning issues from the standpoint of prioritization and efficiency. The incremental planning objectives reflect the growth concerns the City of Duluth is experiencing and theorize planning methodologies to resolve these issues. Steps will be taken to develop a plan for the City of Duluth that will best utilize our financial resources, while ensuring that public fund allocations are spent in the most economical and effective manner.

The goals of the Department of Planning and Development herein best reflect the short-term and long-term budget issues planned for implementation within the fiscal year of 2011. The goals are as follows:

Short Term -

Establish Technology/research district.
Continue updating land use plan.
Continue implementing Duluth's Master Sidewalk Plan.
Continue implementing the plan for multi-use trails.
Formulate an annexation strategy and begin implementation.
Apply for all appropriate grants.
Implement Main Street Program.
Continue to improve working relationship with all departments of Gwinnett County.
Continue implementation of the TE-21 Grant.
Continue to improve and upgrade performance and image of the department/
Implementation of the Green Space Plan and Program.
Continue to work with ARC as a partner in regional issues.
Continue efforts in improving code compliance and enforcement.
Develop second round of design standards.
Complete update of ordinances for storm water issues.

Long Term –

Continue development of second phase of downtown revitalization.
Implement the remaining elements of Downtown. Plan.
Update housing, property maintenance code.
Develop a Greenway along the Chattahoochee River.
Update zoning and development regulations.
Update Sign ordinance.

Economic Development

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$0	$0	$72,260
Performance Compensation	0	0	0
Total: Salaries & Wages	0	0	72,260
Employee Benefits			
Group Insurance	0	0	16,640
FICA Tax	0	0	5,528
Retirement Contribution/Pension	0	0	6,110
Total: Employee Benefits	0	0	28,278
Other Purchased Services			
Travel/Parking	0	0	800
Dues & Professional Fees	0	0	600
Certification/ Educ/Training	0	0	500
DDA Administration	0	0	1
Total: Other Purchased Services	0	0	1,901
Supplies			
Office Supplies	0	0	250
Supplies	0	0	250
Total: Supplies	0	0	500
Sub Department Total: Economic Development	**$0**	**$0**	**$102,939**

Street Lights/ Storm Drainage

	Budget FY09	Budget FY10	Budget FY11
Purchased Professional & Technical Services			
Professional Services	$101,340	$20,000	$0
Total: Purchased Professional & Technical Services	101,340	20,000	0
Supplies			
Electric	253,000	261,000	253,452
Small Equipment	500	0	0
Total: Supplies	253,500	261,000	253,452
Property			
Condemnation	0	0	0
Total: Property	0	0	0
Sub Department Total: Street Lights/ Storm Drainage	**$354,840**	**$281,000**	**$253,452**

Planning & Development Administration

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$453,510	$467,500	$394,200
Part Time Salaries & Wages	0	0	32,000
Performance Compensation	8,940	0	0
Overtime	0	0	1,000
Total: Salaries & Wages	462,450	467,500	427,200
Employee Benefits			
Group Insurance	111,810	109,920	76,960
FICA Tax	34,700	35,770	30,235
Retirement Contribution/Pension	0	0	33,040
Total: Employee Benefits	146,510	145,690	140,235
Purchased Professional & Technical Services			
Professional Services	85,000	38,800	30,000
Building Inspector	79,720	61,200	31,200
Total: Purchased Professional & Tech Services	164,720	100,000	61,200
Purchased Property Services			
Office Equipment Maintenance	500	250	250
Vehicle Repairs/Maintenance	1,750	1,800	1,500
Total: Purchased Property Services	2,250	2,050	1,750
Other Purchased Services			
Advertising/Public Notices	4,000	2,500	1,000
Printing & Binding	2,000	500	1,000
Dues & Professional Fees	3,000	2,000	1,200
Certification/ Educ/Training	23,000	12,000	4,951
Software Licenses	7,500	10,500	0
Total: Other Purchased Services	39,500	27,500	8,151
Supplies			
Office Supplies	9,000	5,000	2,500
Supplies	8,990	3,000	627
Emp/Council & Comm. Relations	4,000	1,000	1,500
Total: Supplies	21,990	9,000	4,627
Payments to Others			
Community Betterment Program	5,000	1,000	1,000
Total: Payments to Others	5,000	1,000	1,000
Sub Department Total: P&D Administration	**$842,420**	**$752,740**	**$644,163**

Department Total	FY09	FY10	FY11
Planning & Development	$1,197,260	$1,033,740	$1,000,554

Department Description



- To become the most professional, full-service police department in Georgia.
- To earn the respect, trust, and confidence of those we serve.
- To be seen by our community as a professional, honest, competent, productive, responsible, and caring police agency that provides quality services.
- To be seen by our peers as a progressive leader in law enforcement.
- To help make Duluth a place where people live, work, and visit without fear of crime.
- For the City to be seen by the criminal element as a place where they do not feel safe or secure, and a place where they believe they are constantly at risk of apprehension and successful prosecution.

As we work toward accomplishment of that Vision, we believe that all actions taken by departmental personnel must be consistent with the spirit and intent of the:

- Constitutions of the United States and Georgia.
- Laws of the United States and Georgia.
- Ordinances of the City of Duluth.
- Policies, procedures, and rules of the Duluth Police Department and the City of Duluth.
- The Law Enforcement Code of Ethics and the Law Enforcement Cannons of Eth ics adopted by the International Association of Chiefs of Police.

Mission, Goals & Objectives

The Mission of the Duluth Police Department, in partnership with our community, is to provide effective, efficient, and professional police services for the following purposes.

- Protect life and property.
- Prevent, detect, investigate, and successfully prosecute criminal activity.
- Maintain peace, order, and public safety so as to help ensure the overall success and general welfare of our community.
- Safeguard the personal rights and constitutional liberties of all persons.

The Duluth Police Department's Goals and Objectives for the 2009 budget year.

- Address public safety issues swiftly, professionally and without prejudice
- Continue to be a leader in law enforcement into the 21st Century.
- Increase community awareness and joint participation in preventing gang activties and teen violence.
- Reduce white-collar crime by working closely with the Duluth business community.
- Work hand-in-hand with the Duluth Parks & Recreation Department to ensure safe recreational areas for the citizens of Duluth.
- Reduce traffic accidents and remove impaired drivers from public road ways through aggressive traffic patrols.

Community Policing Division

	Budget FY09	Budget FY10	Budget Fy11
Salaries & Wages			
Salaries & Wages	$256,380	$274,100	$274,095
Performance Compensation	5,060	0	0
Overtime	19,590	16,950	13,350
Total: Salaries & Wages	281,030	291,050	287,445
Employee Benefits			
Group Insurance	46,770	52,360	50,640
FICA Tax	21,120	22,270	21,990
Retirement Contribution/Pension	0	0	20,700
Total: Employee Benefits	67,890	74,630	93,330
Purchased Property Services			
Office Equipment Maintenance	500	0	200
Total: Purchased Property Services	500	0	200
Other Purchased Services			
Dues & Professional Fees	700	750	750
Certification/ Educ/Training	1,500	1,660	1,500
Total: Other Purchased Services	2,200	2,410	2,250
Supplies			
Supplies	200	0	0
Police Equipment	5,000	7,000	7,000
Police Vests	0	0	14,300
Emp/Council & Comm. Relations	8,800	7,000	7,000
Uniforms	7,000	6,500	4,339
Total: Supplies	21,000	20,500	32,639
Sub Department Total: Community Policing Division	**$372,620**	**$388,590**	**$415,864**

Consolidated Vehicle Maintenance Division

	Budget FY09	Budget FY10	Budget FY11
Purchased Property Services			
Vehicle Repairs/Maintenance	85,990	85,258	87,000
Vehicle Accident Repairs	31,802	28,950	30,000
Total: Purchased Property Services	117,792	114,208	117,000
Other Purchased Services			
Insurance Deductible	7,000	6,000	5,000
Dues & Professional Fees	600	1,000	1,000
Emissions/Tags/Titles	2,000	793	1,510
Total: Other Purchased Services	9,600	7,793	7,510
Supplies			
Fuel & Oil	210,000	178,200	210,000
Total: Supplies	210,000	178,200	210,000
Machinery & Equipment			
Vehicles	310,058	193,000	0
Total: Machinery & Equipment	310,058	193,000	0
Sub Department Total: Consolidated Veh Maint Division	**$647,450**	**$493,200**	**$334,510**

Criminal Investigations Division

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	453,080	463,650	468,935
Performance Compensation	8,930	0	0
Overtime	30,020	24,500	24,320
Total: Salaries & Wages	492,030	488,150	493,255
Employee Benefits			
Group Insurance	123,220	109,580	95,560
FICA Tax	36,960	37,350	37,740
Retirement Contribution/Pension	0	0	35,520
Total: Employee Benefits	160,180	146,930	168,820
Purchased Property Services			
Office Equipment Maintenance	0	0	1,000
Total: Purchased Property Services	0	0	1,000
Other Purchased Services			
Dues & Professional Fees	370	370	350
Certification/ Educ/Training	3,000	1,200	1,200
Total: Other Purchased Services	3,370	1,570	1,550
Supplies			
Supplies	2,500	2,000	2,000
Evidence Collection & Processing	3,000	4,500	4,500
Office Equipment	500	250	250
Police Equipment	2,500	2,500	2,525
Uniforms	4,500	4,000	4,800
Total: Supplies	13,000	13,250	14,075
Sub Department Total: Criminal Investigations Division	**$668,580**	**$649,900**	**$678,700**

Police Administration

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$363,293	$350,540	$401,710
Performance Compensation	7,020	0	0
Overtime	0	0	4,265
Total: Salaries & Wages	370,313	350,540	405,975
Employee Benefits			
Group Insurance	66,457	67,880	56,850
FICA Tax	27,260	28,050	31,060
Retirement Contribution/Pension	0	0	33,590
Total: Employee Benefits	93,717	95,930	121,500
Purchased Professional & Technical Services			
Professional Services	83,498	89,168	73,000
Maintenance Tech/ Contracts	44,444	42,435	6,000
Total: Purchased Professional & Technical Services	127,942	131,603	79,000
Purchased Property Services			
Bldg. Maintenance/Cleaning	20,979	22,031	7,000
Office Equipment Maintenance	0	500	500
Total: Purchased Property Services	20,979	22,531	7,500
Other Purchased Services			
Dues & Professional Fees	500	0	375
Certification/ Educ/Training	2,502	1,832	2,460
Total: Other Purchased Services	3,002	1,832	2,835
Supplies			
Office Supplies	30,000	30,000	25,000
Building Supplies	4,000	4,700	4,700
Supplies	4,500	1,500	800
Water/Sewer	3,800	3,716	4,000
Electric	126,777	127,014	120,000
Police Equipment	178,801	1,000	500
Uniforms	2,000	1,500	1,200
Total: Supplies	349,878	169,430	156,200
Sub Department Total: Police Administration	**$965,831**	**$771,866**	**$773,010**

Police Support Srvcs Division

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$171,270	$620,080	$616,445
Part Time Salaries & Wages	18,980	133,680	104,702
Performance Compensation	3,720	0	0
Overtime	13,040	49,610	34,760
Total: Salaries & Wages	207,010	803,370	755,907
Employee Benefits			
Group Insurance	54,870	208,540	185,910
FICA Tax	15,560	61,460	58,525
Retirement Contribution/Pension	0	0	47,220
Total: Employee Benefits	70,430	270,000	291,655
Purchased Property Services			
Office Equipment Maintenance	520	1,270	500
Total: Purchased Property Services	520	1,270	500
Other Purchased Services			
Dues & Professional Fees	130	330	280
Certification/ Educ/Training	5,670	12,870	12,360
Records Destruction	1,650	1,650	1,650
Total: Other Purchased Services	7,450	14,850	14,290
Supplies			
Postage	16,200	5,920	5,920
Office Equipment	6,250	22,030	22,030
Total: Supplies	22,450	27,950	27,950
Sub Department Total: Police Support Srvcs Division	**$307,860**	**$1,117,440**	**$1,090,302**

Police Uniform Division

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$2,494,310	$2,325,848	$2,113,437
Part Time Salaries & Wages	103,900	15,600	15,574
Performance Compensation	50,880	0	0
Overtime	264,060	209,922	161,680
Total: Salaries & Wages	2,913,150	2,551,370	2,290,691
Employee Benefits			
Group Insurance	644,500	696,858	426,000
FICA Tax	215,940	177,040	172,280
Retirement Contribution/Pension	0	0	179,730
Employee Meetings & Awards	5,000	0	$0.00
Total: Employee Benefits	865,440	873,898	778,010
Purchased Professional & Technical Services			
Language Translator	2,440	2,000	2,001
Total: Purchased Professional & Technical Services	2,440	2,000	2,001
Purchased Property Services			
Office Equipment Maintenance	2,730	1,030	1,030
Repairs & Maint - Equipment	3,950	5,450	3,950
Total: Purchased Property Services	6,680	6,480	4,980
Other Purchased Services			
Certification/ Educ/Training	54,430	31,030	31,030
Total: Other Purchased Services	54,430	31,030	31,030
Supplies			
Prisoner Medical & Supply	3,000	2,820	2,000
Supplies - K-9	0	0	2,000
Police Equipment	223,893	283,329	41,270
Uniforms	33,690	28,050	28,051
Total: Supplies	260,583	314,199	73,321
Sub Department Total: Police Uniform Division	**$4,102,723**	**$3,778,977**	**$3,180,033**

Red Light Monitoring

	Budget FY09	Budget FY10	Budget FY11
Purchased Property Services			
Equipment Leases	$331,200	$76,950	$171,000
Total: Purchased Property Services	331,200	76,950	171,000
Other Purchased Services			
Printing & Binding	8,820	5,020	0
Total: Other Purchased Services	8,820	5,020	0
Supplies			
Electric	2,060	2,940	1,260
Small Equipment	10,400	0	0
Total: Supplies	12,460	2,940	1,260
Sub Department Total: Red Light Monitoring	**$352,480**	**$84,910**	**$172,260**
Department Total: Police	**$7,417,544**	**$7,284,883**	**$6,644,679**

Department Description



The City of Duluth Public Works Department is responsible for assuring that the streets within the City are safe and in good driveable condition. We are able to accomplish this through street maintenance and resurfacing, ensuring that all street signs and regulatory signs are clean and maintained, and that right-of-way areas have all trash removed and are mowed. Also, this department is tasked with maintaining drainage ditches and catch basins throughout the City.

The Public Works Director is responsible for the day to day operation of the Public Works Department and is assisted by an Administrative Assistant, a Maintenance Mechanic, a Crew Supervisor, three Equipment Operators, and four Laborers.

Mission, Goals & Objectives

The City of Duluth Public Works Department goals are:

-To continue resurfacing streets within the City.

-To keep the high standards set for this department.

-To keep Duluth the cleanest City in Gwinnett County.

-To have a accident free year by continuing our high safety standards.

-To stencil all catch basins throughout the City stating: "It is unlawful to dispose of any foreign materials in catch basins."

-To be more mindful of our citizens' individual problems.

Public Works Administration

	Budget FY09	Budget FY10	Budget FY11
Salaries & Wages			
Salaries & Wages	$554,642	$582,150	$553,680
Part Time Salaries & Wages	68,278	75,000	69,065
Performance Compensation	12,410	0	0
Overtime	17,594	17,500	17,500
Total: Salaries & Wages	652,924	674,650	640,245
Employee Benefits			
Group Insurance	176,485	183,990	152,410
FICA Tax	49,540	51,610	48,980
Retirement Contribution/Pension	0	0	44,250
Total: Employee Benefits	226,025	235,600	245,640
Purchased Property Services			
Vehicle Repairs/Maintenance	7,698	3,700	4,500
General Emergency Repairs	5,000	5,000	5,000
Repairs & Maint - Equipment	13,214	9,300	8,000
Repairs & Maint - Streets	15,500	0	0
Repairs & Maint - Drainage	18,000	0	0
Linen/Uniform Rental Service	6,662	5,500	5,472.00
Total: Purchased Property Services	66,074	23,500	22,972
Other Purchased Services			
Certification/ Educ/Training	10,468	10,000	6,800
Total: Other Purchased Services	10,468	10,000	6,800
Supplies			
Office Supplies	1,700	1,200	1,200
Signs/Banners	5,500	4,363	5,000
Supplies	78,500	12,490	11,000
Safety Equipment & Supplies	1,600	2,000	2,000
Water/Sewer	0	0	1,920
Gas	600	200	4,920
Electric	17,500	15,947	7,500
Cable	0	0	360
Emp/Council & Comm. Relations	700	500	500
Total: Supplies	106,100	36,700	34,400
Machinery & Equipment			
Machinery	0	0	0
Vehicles	117,597	0	0
Total: Machinery & Equipment	117,597	0	0
Sub Department Total: Public Works Administration	**$1,179,188**	**$980,450**	**$950,057**

Citywide Building/Property Maintenance

	Budget FY09	Budget FY10	Budget FY11
Purchased Professional & Technical Services			
Maintenance Tech/ Contracts	$48,060	$43,200	$45,195
Total: Purchased Professional & Technical Services	48,060	43,200	45,195
Purchased Property Services			
Bldg. Maintenance/Cleaning	28,655	12,000	10,000
General Repairs	12,400	6,300	7,500
Private Property Maintenance	3,500	2,500	0
Total: Purchased Property Services	44,555	20,800	17,500
Sub Department Total: Property Maintenance	**$92,615**	**$64,000**	**$62,695**

Community Enhancement

	Budget FY09	Budget FY10	Budget FY11
Purchased Property Services			
Repairs & Main - Equipment	$5,000	$2,000	$2,500
Total: Purchased Property Services	5,000	2,000	2,500
Supplies			
Signs/Banners	986	0	0
Veterans Flags & Markers	4,000	2,500	3,000
Holiday Decorations	20,000	10,000	12,000
Total: Supplies	24,986	12,500	15,000
Sub Department Total: Community Enhancement	**$29,986**	**$14,500**	**$17,500**

Department Total	FY09	FY10	FY11
Public Works	**$1,301,789**	**$1,058,950**	**$1,030,252**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditure for specific purposes. For Duluth these include the Green Space, Tree, Federal Drug, State Drug, Operation Drive Smart, HEAT, Rental Car Tax and Police Technology.

Account Number	Description		2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Fund		**206**	**Greenspace Program**		
Revenue					
General Government					
341395	Developer Assessments		$50,000.00	$15,000.00	$15,000.00
Total: General Government			$50,000.00	$15,000.00	$15,000.00
Revenue Totals			$50,000.00	$15,000.00	$15,000.00
Expenses					
Department		**6220**	**Park Areas**		
Purchased Property Services					
522149	Landscaping		$0.00	$59,466.00	$74,466.00
Total: Purchased Property Services			$0.00	$59,466.00	$74,466.00
Property					
541100	Land		$0.00	$15,000.00	$0.00
Total: Property			$0.00	$15,000.00	$0.00
Department Total: Park Areas			**$0.00**	**$74,466.00**	**$74,466.00**
Revenue Totals:			$50,000.00	$15,000.00	$15,000.00
Expense Totals			$0.00	$74,466.00	$74,466.00
Fund Total: Greenspace Program			**$50,000.00**	**($59,466.00)**	**($59,466.00)**
Fund		**207**	**Landscaping/Tree Fund**		
Revenue					
General Government					
341395	Developer Assessments		$11,706.00	$11,706.00	$0.00
Total: General Government			$11,706.00	$11,706.00	$0.00
Interfund Transfers					
391210	Transfer From Fund 100		$4,294.00	$4,294.00	$4,294.00
Total: Interfund Transfers			$4,294.00	$4,294.00	$4,294.00
Revenue Totals			$16,000.00	$16,000.00	$4,294.00
Expenses					

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**4226**	**Other Maintenance**		
Purchased Professional & Technical Services				
521300	Technical Services	$16,000.00	$16,000.00	$11,900.00
Total: Purchased Professional & Technical Services		$16,000.00	$16,000.00	$11,900.00
Purchased Property Services				
522149	Landscaping	$0.00	$0.00	$4,100.00
Total: Purchased Property Services		$0.00	$0.00	$4,100.00
Department Total: Other Maintenance		**$16,000.00**	**$16,000.00**	**$16,000.00**
Revenue Totals:		$16,000.00	$16,000.00	$4,294.00
Expense Totals		$16,000.00	$16,000.00	$16,000.00
Fund Total: Landscaping/Tree Fund		**$0.00**	**$0.00**	**($11,706.00)**
Fund	**210**	**Police Federal Drug Fund**		
Revenue				
Fines & Forfeitures				
351360	Sale of Confiscated Property	$0.00	$0.00	$150,000.00
Total: Fines & Forfeitures		$0.00	$0.00	$150,000.00
Interest Revenue				
361000	Interest Income - Checking	$0.00	$0.00	$12.00
Total: Interest Revenue		$0.00	$0.00	$12.00
Other				
389000	Miscellaneous Revenue	$0.00	$0.00	$0.00
Total: Other		$0.00	$0.00	$0.00
Interfund Transfers				
391200	Transfer to Fund 100	$0.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$0.00
Revenue Totals		$0.00	$0.00	$150,012.00
Expenses				

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**3210**	**Police Administration**		
Other Purchased Services				
523600	Dues & Professional Fees	$0.00	$0.00	$0.00
Total: Other Purchased Services		$0.00	$0.00	$0.00
Supplies				
531603	Police Equipment	$100,000.00	$100,000.00	$110,000.00
Total: Supplies		$100,000.00	$100,000.00	$110,000.00
Operating Transfers Out				
611000	Transfer to Fund 100	$0.00	$0.00	$7,150.00
Total: Operating Transfers Out		$0.00	$0.00	$7,150.00
Department Total: Police Administration		**$100,000.00**	**$100,000.00**	**$117,150.00**
Revenue Totals:		$0.00	$0.00	$150,012.00
Expense Totals		$100,000.00	$100,000.00	$117,150.00
Fund Total: Police Federal Drug Fund		**($100,000.00)**	**($100,000.00)**	**$32,862.00**
Fund	**211**	**Police State Drug Fund**		
Revenue				
Fines & Forfeitures				
351360	Sale of Confiscated Property	$0.00	$0.00	$12,600.00
Total: Fines & Forfeitures		$0.00	$0.00	$12,600.00
Interest Revenue				
361000	Interest Income - Checking	$0.00	$0.00	$12.00
Total: Interest Revenue		$0.00	$0.00	$12.00
Interfund Transfers				
391200	Transfer to Fund 100	$0.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$0.00
Revenue Totals		$0.00	$0.00	$12,612.00
Expenses				

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**3210**	**Police Administration**		
Other Purchased Services				
523600	Dues & Professional Fees	$0.00	$0.00	$0.00
Total: Other Purchased Services		$0.00	$0.00	$0.00
Supplies				
531603	Police Equipment	$10,000.00	$47,000.00	$21,000.00
Total: Supplies		$10,000.00	$47,000.00	$21,000.00
Payments to Others				
573003	Police Seizures in Escrow	$0.00	$0.00	$0.00
Total: Payments to Others		$0.00	$0.00	$0.00
Department Total: Police Administration		**$10,000.00**	**$47,000.00**	**$21,000.00**
Revenue Totals:		$0.00	$0.00	$12,612.00
Expense Totals		$10,000.00	$47,000.00	$21,000.00
Fund Total: Police State Drug Fund		**($10,000.00)**	**($47,000.00)**	**($8,388.00)**
Fund	**221**	**Operation Drive Smart**		
Revenue				
Federal Government Grants				
331150	Federal Grants	$0.00	$45,000.00	$40,000.00
Total: Federal Government Grants		$0.00	$45,000.00	$40,000.00
Revenue Totals		$0.00	$45,000.00	$40,000.00
Expenses				
Department	**3250**	**Special Detail Services**		
Purchased Property Services				
522202	Vehicle Repairs/Maintenance	$0.00	$0.00	$160.00
Total: Purchased Property Services		$0.00	$0.00	$160.00
Other Purchased Services				
523500	Travel/Parking	$0.00	$0.00	$2,880.00
523700	Certification/ Educ/Training	$0.00	$0.00	$2,681.00
Total: Other Purchased Services		$0.00	$0.00	$5,561.00

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Supplies				
531100	Office Supplies	$0.00	$45,000.00	$13,500.00
Total: Supplies		$0.00	$45,000.00	$13,500.00
Operating Transfers Out				
611039	Transfer to Mounted Patrol 580	$0.00	$7,057.00	$12,779.00
611040	Transfer to COPS 581	$0.00	$22,100.00	$8,001.00
Total: Operating Transfers Out		$0.00	$29,157.00	$20,780.00
Department Total: Special Detail Services		**$0.00**	**$74,157.00**	**$40,001.00**
Revenue Totals:		$0.00	$45,000.00	$40,000.00
Expense Totals		$0.00	$74,157.00	$40,001.00
Fund Total: Operation Drive Smart		**$0.00**	**($29,157.00)**	**($1.00)**
Fund	**222**	**HEAT Grant**		
Revenue				
Federal Government Grants				
331150	Federal Grants	$0.00	$0.00	$44,271.00
Total: Federal Government Grants		$0.00	$0.00	$44,271.00
Interfund Transfers				
391210	Transfer From Fund 100	$0.00	$0.00	$96,119.00
Total: Interfund Transfers		$0.00	$0.00	$96,119.00
Revenue Totals		$0.00	$0.00	$140,390.00
Expenses				
Department	**3235**	**Traffic Control**		
Salaries & Wages				
511000	Salaries & Wages	$98,300.00	$93,610.00	$94,545.00
511300	Overtime	$0.00	$7,490.00	$5,960.00
Total: Salaries & Wages		$98,300.00	$101,100.00	$100,505.00
Employee Benefits				
512100	Group Insurance	$25,140.00	$25,820.00	$10,230.00
512200	FICA Tax	$8,270.00	$7,730.00	$7,690.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$8,900.00
Total: Employee Benefits		$33,410.00	$33,550.00	$26,820.00

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Purchased Property Services				
522202	Vehicle Repairs/Maintenance	$0.00	$1,534.52	$6,196.00
522206	Repairs & Maint - Equipment	$0.00	$260.00	$0.00
Total: Purchased Property Services		$0.00	$1,794.52	$6,196.00
Other Purchased Services				
523500	Travel/Parking	$0.00	$0.00	$2,000.00
523700	Certification/ Educ/Training	$0.00	$3,365.09	$0.00
Total: Other Purchased Services		$0.00	$3,365.09	$2,000.00
Supplies				
531104	Supplies	$0.00	$1,290.00	$0.00
531270	Fuel & Oil	$0.00	$4,900.00	$0.00
531603	Police Equipment	$0.00	$1,000.00	$2,550.00
Total: Supplies		$0.00	$7,190.00	$2,550.00
Machinery & Equipment				
542200	Vehicles	$0.00	$0.00	$0.00
Total: Machinery & Equipment		$0.00	$0.00	$0.00
Department Total: Traffic Control		**$131,710.00**	**$146,999.61**	**$138,071.00**
Revenue Totals:		$0.00	$0.00	$140,390.00
Expense Totals		$131,710.00	$146,999.61	$138,071.00
Fund Total: HEAT Grant		**($131,710.00)**	**($146,999.61)**	**$2,319.00**
Fund	**280**	**Rental Motor Vehicle Tax Fund**		
Revenue				
Excise Taxes				
314400	Excise Tax Rental Motor Veh	$0.00	$0.00	$33,630.00
Total: Excise Taxes		$0.00	$0.00	$33,630.00
Interest Revenue				
361000	Interest Income - Checking	$0.00	$0.00	$5.00
Total: Interest Revenue		$0.00	$0.00	$5.00
Interfund Transfers				
391210	Transfer From Fund 100	$0.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$0.00
Revenue Totals		$0.00	$0.00	$33,635.00
Expenses				

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**7550**	**Downtown Development**		
Supplies				
531103	Signs/Banners	$0.00	$0.00	$65,000.00
Total: Supplies		$0.00	$0.00	$65,000.00
Department Total: Downtown Development		**$0.00**	**$0.00**	**$65,000.00**
Revenue Totals:		$0.00	$0.00	$33,635.00
Expense Totals		$0.00	$0.00	$65,000.00
Fund Total: Rental Motor Vehicle Tax Fund		**$0.00**	**$0.00**	**($31,365.00)**
Fund	**281**	**Police Technology Fund**		
Revenue				
Interest Revenue				
361000	Interest Income - Checking	$0.00	$0.00	$6.00
Total: Interest Revenue		$0.00	$0.00	$6.00
Interfund Transfers				
391210	Transfer From Fund 100	$0.00	$120,000.00	$130,008.00
Total: Interfund Transfers		$0.00	$120,000.00	$130,008.00
Revenue Totals		$0.00	$120,000.00	$130,014.00
Expenses				
Department	**9000**	**Other Financing Uses**		
Operating Transfers Out				
611000	Transfer to Fund 100	$0.00	$150,000.00	$130,000.00
Total: Operating Transfers Out		$0.00	$150,000.00	$130,000.00
Department Total: Other Financing Uses		**$0.00**	**$150,000.00**	**$130,000.00**
Revenue Totals:		$0.00	$120,000.00	$130,014.00
Expense Totals		$0.00	$150,000.00	$130,000.00
Fund Total: Police Technology Fund		**$0.00**	**($30,000.00)**	**$14.00**
Revenue Grand Totals:		$66,000.00	$196,000.00	$525,957.00
Expense Grand Totals:		$257,710.00	$608,622.61	$601,688.00
Net Grand Totals:		($191,710.00)	($412,622.61)	($75,731.00)

Five Year Capital Improvement Program

The City has established a five year capital improvement program which identifies capital projects to be funded during the next five years. The program identifies each proposed capital project to be undertaken, the year in which it will be started or acquired, the amount expected to be expended on the project each year, and the proposed method of financing these expenditures. This program shall be approved each year by the Mayor and Council.

The capital improvement budget represents the first year of the capital improvement program (the current year of the budget). The capital budget is the government's annual appropriation for capital spending and is legally adopted by the Mayor and Council. The capital budget authorizes specific projects and appropriates specific funding for those projects. The capital budget, not the capital improvement program, provides legal authority to proceed with specific projects. Projects listed in the capital improvement program for year other than 2008 (the out years of 2009-2012) are not authorized until the annual budget for those years is legally adopted. The out years serve only as a guide for future planning.

Definition of a Capital Improvement

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

1. The cost to purchase is high (generally $5,000.00 or more),
2. The purchase does not recur annually,
3. The useful life is long (generally 3 years or more),
4. The purchased item will become part of the City's fixed asset inventory.

The typical fixed asset will have a useful life of at least three years and cost at least $5,000.00. Major equipment (expensive and long useful life), new property (buildings, land, parks), facility improvements, public improvement projects (road and park improvements, sidewalk/bikeway/path projects, etc.) and vehicle replacements are some examples of what is considered a Capital Improvement.

Introduction

Capital Projects Considerations and Ranking

The projects are separated into two sections, non-competing and ranked competing projects. Non-competing projects are funded 100% by outside funds such as grant money. If these funds do not materialize, the projects will drop out of the budget.

The competing projects are ranked numerous times by the City Administrator, the City Clerk, and the Chief of Police. The Mayor and Council consider these employees' rankings and then conduct their own ranking in budget work sessions. The list of projects is always much larger at the beginning of the budget cycle and is later pared down to meet the absolute minimum realistic needs and available revenue. Funds available for CIPs are determined by the operations budget and revenue projections. Revenues in excess of the operations budget are dedicated to CIP projects. Items that fall below the available funding line are dropped and often reappear to compete in the following year's iterations.

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

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

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Fund	**224**	**Buford Hwy SR120 Gateway Dwn**		
Revenue				
Federal Government Grants				
331355	Federal Grant - TIP	$0.00	$496,000.00	$496,000.00
Total: Federal Government Grants		$0.00	$496,000.00	$496,000.00
Interfund Transfers				
391230	Transfer from SPLOST 2005	$0.00	$257,781.00	$31,436.00
Total: Interfund Transfers		$0.00	$257,781.00	$31,436.00
Revenue Totals		$0.00	$753,781.00	$527,436.00
Expenses				
Department	**4224**	**Sidewalks & Crosswalks**		
Purchased Professional & Technical Services				
521200	Professional Services	$149,559.00	$133,781.00	$30,436.00
Total: Purchased Professional & Technical Services		$149,559.00	$133,781.00	$30,436.00
Property				
541400	Infrastructure	$0.00	$620,000.00	$497,000.00
Total: Property		$0.00	$620,000.00	$497,000.00
Department Total: Sidewalks & Crosswalks		**$149,559.00**	**$753,781.00**	**$527,436.00**
Revenue Totals:		$0.00	$753,781.00	$527,436.00
Expense Totals		$149,559.00	$753,781.00	$527,436.00
Fund Total: Buford Hwy SR120 Gateway Dwn		**($149,559.00)**	**$0.00**	**$0.00**
Fund	**225**	**SR 120 Sidewalks-Monarch Sch**		
Revenue				
Federal Government Grants				
331356	Federal Grant- CMAQ	$0.00	$496,000.00	$496,000.00
Total: Federal Government Grants		$0.00	$496,000.00	$496,000.00
Interfund Transfers				
391230	Transfer from SPLOST 2005	$0.00	$5,313.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$227,000.00	$0.00
Total: Interfund Transfers		$0.00	$232,313.00	$0.00
Revenue Totals		$0.00	$728,313.00	$496,000.00
Expenses				

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**4224**	**Sidewalks & Crosswalks**		
Purchased Professional & Technical Services				
521200	Professional Services	$124,000.00	$108,313.00	$0.00
Total: Purchased Professional & Technical Services		$124,000.00	$108,313.00	$0.00
Property				
541400	Infrastructure	$0.00	$620,000.00	$496,000.00
Total: Property		$0.00	$620,000.00	$496,000.00
Department Total: Sidewalks & Crosswalks		**$124,000.00**	**$728,313.00**	**$496,000.00**
Revenue Totals:		$0.00	$728,313.00	$496,000.00
Expense Totals		$124,000.00	$728,313.00	$496,000.00
Fund Total: SR 120 Sidewalks-Monarch Sch		**($124,000.00)**	**$0.00**	**$0.00**
Capital Project	**320001**	**SPLOST 2001**		
Revenue				
General Sales & Use Taxes				
313200	SPLOST	$0.00	$0.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$0.00
Interest Revenue				
361000	Interest Income - Checking	$0.00	$0.00	$7,200.00
Total: Interest Revenue		$0.00	$0.00	$7,200.00
Revenue Totals		$0.00	$0.00	$7,200.00
Expenses				
Operating Transfers Out				
611022	Transfer to Taylor Pk Playgrd	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$0.00	$0.00

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**9000**	**Other Financing Uses**		
Operating Transfers Out				
611000	Transfer to Fund 100	$0.00	$0.00	$0.00
611021	Transfer to Taylor Pk Rstrms	$0.00	$0.00	$0.00
611025	Transfer to CDBG Imp Ph IIB	$0.00	$0.00	$0.00
611044	Transfer to Fund 770 URA	$0.00	$0.00	$0.00
611051	Transfer to Hospital Connector Road	$0.00	$0.00	$119,073.00
Total: Operating Transfers Out		$0.00	$0.00	$119,073.00
Department Total: Other Financing Uses		**$0.00**	**$0.00**	**$119,073.00**
Revenue Totals:		$0.00	$0.00	$7,200.00
Expense Totals		$0.00	$0.00	$119,073.00
Fund Total: SPLOST 2001		**$0.00**	**$0.00**	**($111,873.00)**
Capital Project	**320002**	**SPLOST 2005**		
Revenue				
General Sales & Use Taxes				
313200	SPLOST	$0.00	$0.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$0.00
Interest Revenue				
361000	Interest Income - Checking	$0.00	$0.00	$19,200.00
Total: Interest Revenue		$0.00	$0.00	$19,200.00
Interfund Transfers				
391237	Transfer from City Hall Fd 321	$0.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$0.00
Revenue Totals		$0.00	$0.00	$19,200.00
Expenses				
Operating Transfers Out				
611031	Transfer to Infrastructure ST 32	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$0.00	$0.00
Department	**1595**	**General Administration Fees**		
Other Purchased Services				
523602	Bank/Credit Card Fees	$0.00	$0.00	$0.00
Total: Other Purchased Services		$0.00	$0.00	$0.00
Department Total: General Administration Fees		**$0.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**9000**	**Other Financing Uses**		
Operating Transfers Out				
611000	Transfer to Fund 100	$0.00	$0.00	$0.00
611009	Transfer to 224 Buford Gateway	$0.00	$0.00	$231,436.00
611015	Transfer to City Hall Build	$0.00	$0.00	$0.00
611016	Transfer to Scott Hud Pk Restrms	$0.00	$0.00	$79,369.00
611017	Transfer to SR 120 Realign	$0.00	$0.00	$70,494.00
611021	Transfer to Taylor Pk Rstrms	$0.00	$0.00	$0.00
611023	Transfer to Rogers Brdg Trail	$0.00	$0.00	$73,694.00
611025	Transfer to CDBG Imp Ph IIB	$0.00	$0.00	$0.00
611031	Transfer to Infrastructure ST 32	$0.00	$380,511.00	$100,000.00
611044	Transfer to Fund 770 URA	$0.00	$315,865.00	$313,865.00
611048	Transfer to Fund 360	$0.00	$0.00	$0.00
611051	Transfer to Hospital Connector Road	$0.00	$0.00	$326,924.00
611052	Transfer to Western Gwinnett Bikeway	$0.00	$0.00	$559,437.00
611053	Transfer to Duluth Streetscape	$0.00	$0.00	$99,881.00
611054	Transfer to Ridgeway Extension	$0.00	$0.00	$31,000.00
611055	Transfer to Davenport Road Extension	$0.00	$0.00	$364,556.00
Total: Operating Transfers Out		$0.00	$696,376.00	$2,250,656.00
Department Total: Other Financing Uses		**$0.00**	**$696,376.00**	**$2,250,656.00**
Revenue Totals:		$0.00	$0.00	$19,200.00
Expense Totals		$0.00	$696,376.00	$2,250,656.00
Fund Total: SPLOST 2005		**$0.00**	**($696,376.00)**	**($2,231,456.00)**
Capital Project	**320003**	**SPLOST 2009**		
Revenue				
General Sales & Use Taxes				
313200	SPLOST	$0.00	$0.00	$4,088,340.00
Total: General Sales & Use Taxes		$0.00	$0.00	$4,088,340.00
Interest Revenue				
361000	Interest Income - Checking	$0.00	$0.00	$5,400.00
Total: Interest Revenue		$0.00	$0.00	$5,400.00
Revenue Totals		$0.00	$0.00	$4,093,740.00
Expenses				

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Operating Transfers Out				
611000	Transfer to Fund 100	$0.00	$216,259.00	$0.00
611049	Transfer to City Wide Software	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$216,259.00	$0.00
Department	**9000**	**Other Financing Uses**		
Operating Transfers Out				
611016	Transfer to Scott Hud Pk Restrms	$0.00	$0.00	$175,631.00
611023	Transfer to Rogers Brdg Trail	$0.00	$0.00	$15,592.00
611025	Transfer to CDBG Imp Ph IIB	$0.00	$6,000.00	$100,000.00
611026	Transfer to McClure Brdg Recon	$0.00	$0.00	$2,500,000.00
611027	Transfer to Wtr/Swr Buford Hwy	$0.00	$0.00	$90,000.00
611031	Transfer to Infrastructure ST 32	$0.00	$287,958.00	$300,000.00
611032	Transfer to Rogers Brdg Dog Pk	$0.00	$0.00	$465,000.00
611034	Transfer to Buford Hwy Medians	$0.00	$0.00	$25,000.00
611051	Transfer to Hospital Connector Road	$0.00	$0.00	$75,000.00
611052	Transfer to Western Gwinnett Bikeway	$0.00	$0.00	$500,000.00
611053	Transfer to Duluth Streetscape	$0.00	$60,000.00	$296,000.00
611056	Transfer to Consolidated Vehicle Purchase	$0.00	$0.00	$269,000.00
611057	Transfer to Bunten Road Storage Facility	$0.00	$3,400.00	$150,000.00
Total: Operating Transfers Out		$0.00	$357,358.00	$4,961,223.00
Department Total: Other Financing Uses		**$0.00**	**$357,358.00**	**$4,961,223.00**
Revenue Totals:		$0.00	$0.00	$4,093,740.00
Expense Totals		$0.00	$573,617.00	$4,961,223.00
Fund Total: SPLOST 2009		**$0.00**	**($573,617.00)**	**($867,483.00)**
Capital Project	**320011**	**City Hall Design/Build**		
Revenue				
Interfund Transfers				
391210	Transfer From Fund 100	$183,078.00	$36,367.00	$5,300.00
391230	Transfer from SPLOST 2005	$537,000.00	$0.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$250,000.00	$0.00
391270	Transfer from Fund 770 URA	$0.00	$0.00	$0.00
Total: Interfund Transfers		$720,078.00	$286,367.00	$5,300.00
Revenue Totals		$720,078.00	$286,367.00	$5,300.00

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**1565**	**Gen Gov't Buildings**		
Purchased Professional & Technical Services				
521300	Technical Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Property				
541100	Land	$306,433.00	$0.00	$0.00
541300	Buildings	$250,000.00	$250,000.00	$0.00
Total: Property		$556,433.00	$250,000.00	$0.00
Machinery & Equipment				
542300	Furniture & Fixtures	$50,000.00	$36,367.00	$5,300.00
Total: Machinery & Equipment		$50,000.00	$36,367.00	$5,300.00
Department Total: Gen Gov't Buildings		**$606,433.00**	**$286,367.00**	**$5,300.00**
Department	**9000**	**Other Financing Uses**		
Operating Transfers Out				
611014	Transfer to SPLOST 2005	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$0.00	$0.00
Department Total: Other Financing Uses		**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$720,078.00	$286,367.00	$5,300.00
Expense Totals		$606,433.00	$286,367.00	$5,300.00
Fund Total: City Hall Design/Build		**$113,645.00**	**$0.00**	**$0.00**
Capital Project	**320012**	**S Hudgens Park Restrm/Conc PK-27**		
Revenue				
Interfund Transfers				
391230	Transfer from SPLOST 2005	$0.00	$150,000.00	$79,369.00
391236	Transfer from SPLOST 2009	$0.00	$230,000.00	$175,631.00
Total: Interfund Transfers		$0.00	$380,000.00	$255,000.00
Revenue Totals		$0.00	$380,000.00	$255,000.00
Expenses				
Department	**6220**	**Park Areas**		
Property				
541300	Buildings	$371,925.00	$380,000.00	$255,000.00
Total: Property		$371,925.00	$380,000.00	$255,000.00
Department Total: Park Areas		**$371,925.00**	**$380,000.00**	**$255,000.00**
Revenue Totals:		$0.00	$380,000.00	$255,000.00
Expense Totals		$371,925.00	$380,000.00	$255,000.00
Fund Total: S Hudgens Park Restrm/Conc PK-27		**($371,925.00)**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Capital Project	**320013**	**SR 120 Realign & Hill Street**		
Revenue				
General Sales & Use Taxes				
313200	SPLOST	$0.00	$0.00	$1,634,614.00
Total: General Sales & Use Taxes		$0.00	$0.00	$1,634,614.00
Interest Revenue				
361000	Interest Income - Checking	$0.00	$0.00	$0.00
Total: Interest Revenue		$0.00	$0.00	$0.00
Interfund Transfers				
391230	Transfer from SPLOST 2005	$0.00	$70,494.00	$70,494.00
391236	Transfer from SPLOST 2009	$0.00	$250,000.00	$0.00
Total: Interfund Transfers		$0.00	$320,494.00	$70,494.00
Revenue Totals		$0.00	$320,494.00	$1,705,108.00
Expenses				
Department	**4221**	**Paved Streets**		
Purchased Professional & Technical Services				
521200	Professional Services	$70,494.00	$70,494.00	$47,534.00
Total: Purchased Professional & Technical Services		$70,494.00	$70,494.00	$47,534.00
Property				
541400	Infrastructure	$1,500,000.00	$1,930,077.00	$1,657,574.00
Total: Property		$1,500,000.00	$1,930,077.00	$1,657,574.00
Department Total: Paved Streets		**$1,570,494.00**	**$2,000,571.00**	**$1,705,108.00**
Revenue Totals:		$0.00	$320,494.00	$1,705,108.00
Expense Totals		$1,570,494.00	$2,000,571.00	$1,705,108.00
Fund Total: SR 120 Realign & Hill Street		**($1,570,494.00)**	**($1,680,077.00)**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Capital Project	**320018**	**Rogers Bridge Trail & Trailhead**		
Revenue				
Federal Government Grants				
331351	Federal Grant TEA	$0.00	$272,000.00	$272,000.00
Total: Federal Government Grants		$0.00	$272,000.00	$272,000.00
State Government Grants				
334112	GA Dept of Natural Resources	$0.00	$100,000.00	$100,000.00
Total: State Government Grants		$0.00	$100,000.00	$100,000.00
Interfund Transfers				
391210	Transfer From Fund 100	$37,168.00	$2,991.00	$0.00
391230	Transfer from SPLOST 2005	$0.00	$95,000.00	$73,694.00
391236	Transfer from SPLOST 2009	$0.00	$25,201.00	$15,592.00
Total: Interfund Transfers		$37,168.00	$123,192.00	$89,286.00
Revenue Totals		$37,168.00	$495,192.00	$461,286.00
Expenses				
Department	**6230**	**Parkways & Boulevards**		
Property				
541200	Site Improvements	$0.00	$100,000.00	$100,000.00
541300	Buildings	$404,168.00	$395,192.00	$361,286.00
Total: Property		$404,168.00	$495,192.00	$461,286.00
Department Total: Parkways & Boulevards		**$404,168.00**	**$495,192.00**	**$461,286.00**
Revenue Totals:		$37,168.00	$495,192.00	$461,286.00
Expense Totals		$404,168.00	$495,192.00	$461,286.00
Fund Total: Rogers Bridge Trail & Trailhead		**($367,000.00)**	**$0.00**	**$0.00**
Fund Total: SR 120 Realign & Hill Street		**($1,570,494.00)**	**($1,680,077.00)**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Capital Project	**320020 CDBG Improvements Phase IIB**			
Revenue				
Federal Government Grants				
331350	Federal Grant CDBG	$269,004.21	$0.00	$184,000.00
Total: Federal Government Grants		$269,004.21	$0.00	$184,000.00
Interfund Transfers				
391210	Transfer From Fund 100	$42,950.00	$0.00	$0.00
391230	Transfer from SPLOST 2005	$37,767.36	$0.00	$0.00
391235	Transfer from SPLOST 2001	$43,577.00	$0.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$6,000.00	$100,000.00
Total: Interfund Transfers		$124,294.36	$6,000.00	$100,000.00
Revenue Totals		$393,298.57	$6,000.00	$284,000.00
Expenses				
Department	**4220 Roadways & Walkways**			
Purchased Professional & Technical Services				
521200	Professional Services	$202,590.21	$0.00	$100,000.00
Total: Purchased Professional & Technical Services		$202,590.21	$0.00	$100,000.00
Property				
541400	Infrastructure	$190,708.36	$6,000.00	$184,000.00
Total: Property		$190,708.36	$6,000.00	$184,000.00
Department Total: Roadways & Walkways		**$393,298.57**	**$6,000.00**	**$284,000.00**
Department	**9000 Other Financing Uses**			
Operating Transfers Out				
611048	Transfer to Fund 360	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$0.00	$0.00
Department Total: Other Financing Uses		**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$393,298.57	$6,000.00	$284,000.00
Expense Totals		$393,298.57	$6,000.00	$284,000.00
Fund Total: CDBG Improvements Phase IIB		**$0.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Capital Project	**320021**	**McClure Bridge/ W Law Recon CD61**		
Revenue				
Interfund Transfers				
391236	Transfer from SPLOST 2009	$0.00	$2,500,000.00	$2,500,000.00
Total: Interfund Transfers		$0.00	$2,500,000.00	$2,500,000.00
Revenue Totals		$0.00	$2,500,000.00	$2,500,000.00
Expenses				
Department	**4221**	**Paved Streets**		
Property				
541400	Infrastructure	$0.00	$1,250,000.00	$1,250,000.00
Total: Property		$0.00	$1,250,000.00	$1,250,000.00
Department Total: Paved Streets		**$0.00**	**$1,250,000.00**	**$1,250,000.00**
Department	**4224**	**Sidewalks & Crosswalks**		
Property				
541400	Infrastructure	$0.00	$1,250,000.00	$1,250,000.00
Total: Property		$0.00	$1,250,000.00	$1,250,000.00
Department Total: Sidewalks & Crosswalks		**$0.00**	**$1,250,000.00**	**$1,250,000.00**
Revenue Totals:		$0.00	$2,500,000.00	$2,500,000.00
Expense Totals		$0.00	$2,500,000.00	$2,500,000.00
Fund Total: McClure Bridge/ W Law Recon CD61		**$0.00**	**$0.00**	**$0.00**
Capital Project	**320022**	**Water/Sewer Imp Buford Hwy CD62**		
Revenue				
Interfund Transfers				
391236	Transfer from SPLOST 2009	$0.00	$1,250,000.00	$90,000.00
Total: Interfund Transfers		$0.00	$1,250,000.00	$90,000.00
Revenue Totals		$0.00	$1,250,000.00	$90,000.00
Expenses				
Department	**4250**	**Sanitary Sewer**		
Property				
541400	Infrastructure	$0.00	$1,250,000.00	$90,000.00
Total: Property		$0.00	$1,250,000.00	$90,000.00
Department Total: Sanitary Sewer		**$0.00**	**$1,250,000.00**	**$90,000.00**
Revenue Totals:		$0.00	$1,250,000.00	$90,000.00
Expense Totals		$0.00	$1,250,000.00	$90,000.00
Fund Total: Water/Sewer Imp Buford Hwy CD62		**$0.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Capital Project	**320025**	**Trans/Infrastructure Imp ST 32**		
Revenue				
Interfund Transfers				
391230	Transfer from SPLOST 2005	$0.00	$380,510.00	$100,000.00
391236	Transfer from SPLOST 2009	$0.00	$287,958.00	$300,000.00
Total: Interfund Transfers		$0.00	$668,468.00	$400,000.00
Revenue Totals		$0.00	$668,468.00	$400,000.00
Expenses				
Department	**4221**	**Paved Streets**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$250,000.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$250,000.00	$0.00
Purchased Property Services				
522208	Repairs & Maint - Streets	$0.00	$368,468.00	$300,000.00
Total: Purchased Property Services		$0.00	$368,468.00	$300,000.00
Department Total: Paved Streets		**$0.00**	**$618,468.00**	**$300,000.00**
Department	**4250**	**Sanitary Sewer**		
Purchased Property Services				
522209	Repairs & Maint - Drainage	$0.00	$50,000.00	$100,000.00
Total: Purchased Property Services		$0.00	$50,000.00	$100,000.00
Department Total: Sanitary Sewer		**$0.00**	**$50,000.00**	**$100,000.00**
Revenue Totals:		$0.00	$668,468.00	$400,000.00
Expense Totals		$0.00	$668,468.00	$400,000.00
Fund Total: Trans/Infrastructure Imp ST 32		**$0.00**	**$0.00**	**$0.00**
Capital Project	**320026**	**Rogers Bridge Dog Park PK 33**		
Revenue				
Interfund Transfers				
391236	Transfer from SPLOST 2009	$0.00	$450,000.00	$465,000.00
Total: Interfund Transfers		$0.00	$450,000.00	$465,000.00
Revenue Totals		$0.00	$450,000.00	$465,000.00
Expenses				

Account Number	Description		2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department		**6220**	**Park Areas**		
Property					
541200	Site Improvements		$0.00	$450,000.00	$465,000.00
Total: Property			$0.00	$450,000.00	$465,000.00
Department Total: Park Areas			**$0.00**	**$450,000.00**	**$465,000.00**
Revenue Totals:			$0.00	$450,000.00	$465,000.00
Expense Totals			$0.00	$450,000.00	$465,000.00
Fund Total: Rogers Bridge Dog Park PK 33			**$0.00**	**$0.00**	**$0.00**
Capital Project		**320027**	**SPLOST 2009 Vehicles**		
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009		$0.00	$0.00	$269,000.00
Total: Interfund Transfers			$0.00	$0.00	$269,000.00
Revenue Totals			$0.00	$0.00	$269,000.00
Expenses					
Department		**3000**	**Police**		
Sub Department		**3290**	**Consolidated Veh Maint Division**		
Machinery & Equipment					
542200	Vehicles		$0.00	$0.00	$269,000.00
Total: Machinery & Equipment			$0.00	$0.00	$269,000.00
Sub Department Total: Consolidated Veh Maint			**$0.00**	**$0.00**	**$269,000.00**
Department Total: Police			**$0.00**	**$0.00**	**$269,000.00**
Revenue Totals:			$0.00	$0.00	$269,000.00
Expense Totals			$0.00	$0.00	$269,000.00
Fund Total: SPLOST 2009 Vehicles			**$0.00**	**$0.00**	**$0.00**
Capital Project		**320028**	**Bunten Rd Storage Facility PK-35**		
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009		$0.00	$3,400.00	$150,000.00
Total: Interfund Transfers			$0.00	$3,400.00	$150,000.00
Revenue Totals			$0.00	$3,400.00	$150,000.00
Expenses					

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**6190**	**Special Facilties**		
Property				
541300	Buildings	$0.00	$3,400.00	$150,000.00
Total: Property		$0.00	$3,400.00	$150,000.00
Department Total: Special Facilties		**$0.00**	**$3,400.00**	**$150,000.00**
Revenue Totals:		$0.00	$3,400.00	$150,000.00
Expense Totals		$0.00	$3,400.00	$150,000.00
Fund Total: Bunten Rd Storage Facility PK-35		**$0.00**	**$0.00**	**$0.00**
Capital Project	**340002**	**Buford Hwy Medians CD60**		
Revenue				
Federal Government Grants				
331150	Federal Grants	$0.00	$300,000.00	$300,000.00
Total: Federal Government Grants		$0.00	$300,000.00	$300,000.00
Interfund Transfers				
391236	Transfer from SPLOST 2009	$0.00	$60,000.00	$25,000.00
Total: Interfund Transfers		$0.00	$60,000.00	$25,000.00
Revenue Totals		$0.00	$360,000.00	$325,000.00
Expenses				
Department	**4270**	**Traffic Engineering**		
Property				
541400	Infrastructure	$360,000.00	$360,000.00	$325,000.00
Total: Property		$360,000.00	$360,000.00	$325,000.00
Department Total: Traffic Engineering		**$360,000.00**	**$360,000.00**	**$325,000.00**
Revenue Totals:		$0.00	$360,000.00	$325,000.00
Expense Totals		$360,000.00	$360,000.00	$325,000.00
Fund Total: Buford Hwy Medians CD60		**($360,000.00)**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Capital Project	**350002**	**Living Honorarium Fund**		
Revenue				
State Government Grants				
334150	State Grants	$0.00	$20,000.00	$0.00
334311	DCA State Grant	$0.00	$0.00	$0.00
Total: State Government Grants		$0.00	$20,000.00	$0.00
Interfund Transfers				
391210	Transfer From Fund 100	$10,000.00	$10,000.00	$4,000.00
Total: Interfund Transfers		$10,000.00	$10,000.00	$4,000.00
Revenue Totals		$10,000.00	$30,000.00	$4,000.00
Expenses				
Department	**6190**	**Special Facilties**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$10,000.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$10,000.00	$0.00
Property				
541200	Site Improvements	$75,500.00	$62,500.00	$50,268.00
Total: Property		$75,500.00	$62,500.00	$50,268.00
Department Total: Special Facilties		**$75,500.00**	**$72,500.00**	**$50,268.00**
Revenue Totals:		$10,000.00	$30,000.00	$4,000.00
Expense Totals		$75,500.00	$72,500.00	$50,268.00
Fund Total: Living Honorarium Fund		**($65,500.00)**	**($42,500.00)**	**($46,268.00)**
Capital Project	**390001**	**Old TBS 340 Funds**		
Revenue				
General Sales & Use Taxes				
313200	SPLOST	$0.00	$0.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$0.00
Interfund Transfers				
391210	Transfer From Fund 100	$465,000.00	$0.00	$0.00
Total: Interfund Transfers		$465,000.00	$0.00	$0.00

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0520**	**Western Gwinnett Bikeway CD-20**		
Federal Government Grants				
331351	Federal Grant TEA	$0.00	$1,090,400.00	$1,090,400.00
331355	Federal Grant - TIP	$0.00	$759,616.00	$759,616.00
331356	Federal Grant- CMAQ	$0.00	$178,000.00	$178,000.00
331357	Federal Gant HPP	$0.00	$300,000.00	$300,000.00
Total: Federal Government Grants		$0.00	$2,328,016.00	$2,328,016.00
Interfund Transfers				
391230	Transfer from SPLOST 2005	$0.00	$576,670.00	$559,437.00
391236	Transfer from SPLOST 2009	$0.00	$500,000.00	$500,000.00
Total: Interfund Transfers		$0.00	$1,076,670.00	$1,059,437.00
Department Total: Western Gwinnett Bikeway CD-20		**$0.00**	**$3,404,686.00**	**$3,387,453.00**
Department	**0528**	**Storm Drainage Assistance CD-28**		
Local Government Grants				
336000	Gwinnett County Grant	$0.00	$0.00	$0.00
Total: Local Government Grants		$0.00	$0.00	$0.00
Department Total: Storm Drainage Assistance CD-28		**$0.00**	**$0.00**	**$0.00**
Department	**0537**	**D'Town S'Scape TEA - CD-37**		
Federal Government Grants				
331351	Federal Grant TEA	$0.00	$0.00	$0.00
Total: Federal Government Grants		$0.00	$0.00	$0.00
Interfund Transfers				
391271	Transfer From Fund 700 DDA	$421,000.00	$421,000.00	$0.00
Total: Interfund Transfers		$421,000.00	$421,000.00	$0.00
Department Total: D'Town S'Scape TEA - CD-37		**$421,000.00**	**$421,000.00**	**$0.00**
Department	**0546**	**Town Green Pathways CD-45**		
Federal Government Grants				
331352	Federal Grant LCI	$0.00	$0.00	$0.00
Total: Federal Government Grants		$0.00	$0.00	$0.00
Department Total: Town Green Pathways CD-45		**$0.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0552**	**Rogers Bridge Park - CA-10**		
General Sales & Use Taxes				
313200	SPLOST	$0.00	$0.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$0.00
Department Total: Rogers Bridge Park - CA-10		**$0.00**	**$0.00**	**$0.00**
Department	**0826**	**COPS Grants PD-24**		
State Government Grants				
334113	GA Dept of Public Safety	$0.00	$0.00	$0.00
Total: State Government Grants		$0.00	$0.00	$0.00
Local Government Grants				
336000	Gwinnett County Grant	$0.00	$0.00	$0.00
Total: Local Government Grants		$0.00	$0.00	$0.00
Department Total: COPS Grants PD-24		**$0.00**	**$0.00**	**$0.00**
Department	**0831**	**Bullet Proof Vest PD-31**		
Federal Government Grants				
331111	DOJ Federal Grant	$0.00	$0.00	$0.00
Total: Federal Government Grants		$0.00	$0.00	$0.00
Department Total: Bullet Proof Vest PD-31		**$0.00**	**$0.00**	**$0.00**
Department	**0845**	**Incident Command Vehicle PD-42**		
State Government Grants				
334113	GA Dept of Public Safety	$0.00	$0.00	$0.00
Total: State Government Grants		$0.00	$0.00	$0.00
Department Total: Incident Command Vehicle PD-42		**$0.00**	**$0.00**	**$0.00**
Department	**0846**	**Consolidated COPS State PD-46**		
State Government Grants				
334113	GA Dept of Public Safety	$0.00	$0.00	$0.00
334151	GEMA State Grant	$0.00	$0.00	$0.00
Total: State Government Grants		$0.00	$0.00	$0.00
Department Total: Consolidated COPS State PD-46		**$0.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0552**	**Rogers Bridge Park - CA-10**		
General Sales & Use Taxes				
313200	SPLOST	$0.00	$0.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$0.00
Department Total: Rogers Bridge Park - CA-10		**$0.00**	**$0.00**	**$0.00**
Department	**0826**	**COPS Grants PD-24**		
State Government Grants				
334113	GA Dept of Public Safety	$0.00	$0.00	$0.00
Total: State Government Grants		$0.00	$0.00	$0.00
Local Government Grants				
336000	Gwinnett County Grant	$0.00	$0.00	$0.00
Total: Local Government Grants		$0.00	$0.00	$0.00
Department Total: COPS Grants PD-24		**$0.00**	**$0.00**	**$0.00**
Department	**0831**	**Bullet Proof Vest PD-31**		
Federal Government Grants				
331111	DOJ Federal Grant	$0.00	$0.00	$0.00
Total: Federal Government Grants		$0.00	$0.00	$0.00
Department Total: Bullet Proof Vest PD-31		**$0.00**	**$0.00**	**$0.00**
Department	**0845**	**Incident Command Vehicle PD-42**		
State Government Grants				
334113	GA Dept of Public Safety	$0.00	$0.00	$0.00
Total: State Government Grants		$0.00	$0.00	$0.00
Department Total: Incident Command Vehicle PD-42		**$0.00**	**$0.00**	**$0.00**
Department	**0846**	**Consolidated COPS State PD-46**		
State Government Grants				
334113	GA Dept of Public Safety	$0.00	$0.00	$0.00
334151	GEMA State Grant	$0.00	$0.00	$0.00
Total: State Government Grants		$0.00	$0.00	$0.00
Department Total: Consolidated COPS State PD-46		**$0.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0871**	**Gwinnett Co L/E Block Grt PD-71**		
Local Government Grants				
336000	Gwinnett County Grant	$10,000.00	$0.00	$0.00
Total: Local Government Grants		$10,000.00	$0.00	$0.00
Department Total: Gwinnett Co L/E Block Grt PD-71		**$10,000.00**	**$0.00**	**$0.00**
Department	**0872**	**Police GEMA/GOHS**		
State Government Grants				
334113	GA Dept of Public Safety	$0.00	$0.00	$0.00
334151	GEMA State Grant	$80,000.00	$0.00	$0.00
Total: State Government Grants		$80,000.00	$0.00	$0.00
Department Total: Police GEMA/GOHS		**$80,000.00**	**$0.00**	**$0.00**
Department	**0873**	**Bullet Proof Vest PD-73**		
Federal Government Grants				
331111	DOJ Federal Grant	$10,000.00	$0.00	$0.00
Total: Federal Government Grants		$10,000.00	$0.00	$0.00
Interfund Transfers				
391220	Transfer From Federal Drug Fund	$10,000.00	$0.00	$0.00
Total: Interfund Transfers		$10,000.00	$0.00	$0.00
Department Total: Bullet Proof Vest PD-73		**$20,000.00**	**$0.00**	**$0.00**
Revenue Totals		$996,000.00	$3,825,686.00	$3,387,453.00
Expenses				
Operating Transfers Out				
611000	Transfer to Fund 100	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$0.00	$0.00
Department	**0516**	**CMAQ Sidewalks CD-16**		
Purchased Professional & Technical Services				
521200	Professional Services	$30,000.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$30,000.00	$0.00	$0.00
Supplies				
531104	Supplies	$0.00	$0.00	$0.00
Total: Supplies		$0.00	$0.00	$0.00
Department Total: CMAQ Sidewalks CD-16		**$30,000.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0519**	**Hill Area Imprv Ph I CD-19**		
Property				
541400	Infrastructure	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: Hill Area Imprv Ph I CD-19		**$0.00**	**$0.00**	**$0.00**
Department	**0520**	**Western Gwinnett Bikeway CD-20**		
Purchased Professional & Technical Services				
521200	Professional Services	$1,022,598.00	$944,070.00	$926,837.00
Total: Purchased Professional & Technical Services		$1,022,598.00	$944,070.00	$926,837.00
Property				
541200	Site Improvements	$0.00	$2,460,616.00	$2,460,616.00
Total: Property		$0.00	$2,460,616.00	$2,460,616.00
Department Total: Western Gwinnett Bikeway CD-20		**$1,022,598.00**	**$3,404,686.00**	**$3,387,453.00**
Department	**0528**	**Storm Drainage Assistance CD-28**		
Purchased Property Services				
522209	Repairs & Maint - Drainage	$0.00	$0.00	$0.00
Total: Purchased Property Services		$0.00	$0.00	$0.00
Department Total: Storm Drainage Assistance CD-28		**$0.00**	**$0.00**	**$0.00**
Department	**0531**	**TEA Rogers Bridge Trail CD-31**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: TEA Rogers Bridge Trail CD-31		**$0.00**	**$0.00**	**$0.00**
Department	**0532**	**Rogers Bridge Trail Head CD-32**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: Rogers Bridge Trail Head CD-32		**$0.00**	**$0.00**	**$0.00**
Department	**0533**	**History of Duluth CD-33**		
Purchased Professional & Technical Services				
521300	Technical Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: History of Duluth CD-33		**$0.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0534**	**Pavillion/Amphitheater CD-34**		
Property				
541300	Buildings	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: Pavillion/Amphitheater CD-34		**$0.00**	**$0.00**	**$0.00**
Department	**0535**	**ACTIPS Transp Imp Study CD-35**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: ACTIPS Transp Imp Study CD-35		**$0.00**	**$0.00**	**$0.00**
Department	**0537**	**D'Town S'Scape TEA - CD-37**		
Purchased Professional & Technical Services				
521200	Professional Services	$421,000.00	$421,000.00	$0.00
Total: Purchased Professional & Technical Services		$421,000.00	$421,000.00	$0.00
Property				
541100	Land	$465,000.00	$0.00	$0.00
Total: Property		$465,000.00	$0.00	$0.00
Department Total: D'Town S'Scape TEA - CD-37		**$886,000.00**	**$421,000.00**	**$0.00**
Department	**0543**	**Greenspace Program CD-43**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Property				
541100	Land	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: Greenspace Program CD-43		**$0.00**	**$0.00**	**$0.00**
Department	**0544**	**Public Safety Building PD-02**		
Property				
541100	Land	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: Public Safety Building PD-02		**$0.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0546**	**Town Green Pathways CD-45**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: Town Green Pathways CD-45		**$0.00**	**$0.00**	**$0.00**
Department	**0547**	**P&D Truck**		
Machinery & Equipment				
542200	Vehicles	$0.00	$0.00	$0.00
Total: Machinery & Equipment		$0.00	$0.00	$0.00
Department Total: P&D Truck		**$0.00**	**$0.00**	**$0.00**
Department	**0548**	**Hwy 120 Realignment CD-46**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: Hwy 120 Realignment CD-46		**$0.00**	**$0.00**	**$0.00**
Department	**0549**	**D'Town Phase II CA-12**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: D'Town Phase II CA-12		**$0.00**	**$0.00**	**$0.00**
Department	**0550**	**Hospital Connector Road CD-47**		
Property				
541100	Land	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: Hospital Connector Road CD-47		**$0.00**	**$0.00**	**$0.00**
Department	**0551**	**Rogers Bridge Rd Resurface ST-32**		
Purchased Property Services				
522208	Repairs & Maint - Streets	$0.00	$0.00	$0.00
Total: Purchased Property Services		$0.00	$0.00	$0.00
Department Total: Rogers Bridge Rd Resurface ST-32		**$0.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0554**	**Hwy 120 Realignment Ph II CD-50**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: Hwy 120 Realignment Ph II CD-50		**$0.00**	**$0.00**	**$0.00**
Department	**0625**	**WP Jones Tennis Reconst PK-27**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
521300	Technical Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: WP Jones Tennis Reconst PK-27		**$0.00**	**$0.00**	**$0.00**
Department	**0626**	**Bunten Rd Pk Water Reuse PK-28**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: Bunten Rd Pk Water Reuse PK-28		**$0.00**	**$0.00**	**$0.00**
Department	**0628**	**Scott Hudgens Park Fence PK-31**		
Purchased Property Services				
522210	General Repairs	$0.00	$0.00	$0.00
Total: Purchased Property Services		$0.00	$0.00	$0.00
Department Total: Scott Hudgens Park Fence PK-31		**$0.00**	**$0.00**	**$0.00**
Department	**0720**	**Street Resurfacing ST-20**		
Purchased Property Services				
522208	Repairs & Maint - Streets	$0.00	$0.00	$0.00
Total: Purchased Property Services		$0.00	$0.00	$0.00
Department Total: Street Resurfacing ST-20		**$0.00**	**$0.00**	**$0.00**
Department	**0826**	**COPS Grants PD-24**		
Supplies				
531104	Supplies	$0.00	$0.00	$0.00
531703	Emp/Council & Comm. Relations	$0.00	$0.00	$0.00
Total: Supplies		$0.00	$0.00	$0.00
Department Total: COPS Grants PD-24		**$0.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0831**	**Bullet Proof Vest PD-31**		
Supplies				
531706	Uniforms	$0.00	$0.00	$0.00
Total: Supplies		$0.00	$0.00	$0.00
Department Total: Bullet Proof Vest PD-31		**$0.00**	**$0.00**	**$0.00**
Department	**0845**	**Incident Command Vehicle PD-42**		
Machinery & Equipment				
542200	Vehicles	$0.00	$0.00	$0.00
Total: Machinery & Equipment		$0.00	$0.00	$0.00
Department Total: Incident Command Vehicle PD-42		**$0.00**	**$0.00**	**$0.00**
Department	**0846**	**Consolidated COPS State PD-46**		
Supplies				
531104	Supplies	$0.00	$0.00	$0.00
531603	Police Equipment	$0.00	$0.00	$0.00
Total: Supplies		$0.00	$0.00	$0.00
Department Total: Consolidated COPS State PD-46		**$0.00**	**$0.00**	**$0.00**
Department	**0871**	**Gwinnett Co L/E Block Grt PD-71**		
Supplies				
531703	Emp/Council & Comm. Relations	$10,000.00	$0.00	$0.00
Total: Supplies		$10,000.00	$0.00	$0.00
Department Total: Gwinnett Co L/E Block Grt PD-71		**$10,000.00**	**$0.00**	**$0.00**
Department	**0872**	**Police GEMA/GOHS**		
Supplies				
531104	Supplies	$44,000.00	$0.00	$0.00
531603	Police Equipment	$80,000.00	$0.00	$0.00
Total: Supplies		$124,000.00	$0.00	$0.00
Department Total: Police GEMA/GOHS		**$124,000.00**	**$0.00**	**$0.00**
Department	**0873**	**Bullet Proof Vest PD-73**		
Supplies				
531706	Uniforms	$20,000.00	$0.00	$0.00
Total: Supplies		$20,000.00	$0.00	$0.00
Department Total: Bullet Proof Vest PD-73		**$20,000.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**8000**	**Debt Service**		
Principal				
581300	Other Debt Principal	$0.00	$0.00	$0.00
Total: Principal		$0.00	$0.00	$0.00
Department Total: Debt Service		**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$996,000.00	$3,825,686.00	$3,387,453.00
Expense Totals		$2,092,598.00	$3,825,686.00	$3,387,453.00
Fund Total: Old TBS 340 Funds		**($1,096,598.00)**	**$0.00**	**$0.00**
Capital Project	**390003**	**Old TBS 360 funds**		
Revenue				
General Sales & Use Taxes				
313200	SPLOST	$0.00	$0.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$0.00
Interfund Transfers				
391210	Transfer From Fund 100	$0.00	$0.00	$0.00
391230	Transfer from SPLOST 2005	$0.00	$0.00	$0.00
391271	Transfer From Fund 700 DDA	$0.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$0.00
Department	**0523**	**Duluth Sidewalks CD-23**		
General Sales & Use Taxes				
313200	SPLOST	$0.00	$159,738.00	$99,881.00
Total: General Sales & Use Taxes		$0.00	$159,738.00	$99,881.00
Federal Government Grants				
331351	Federal Grant TEA	$0.00	$150,000.00	$150,000.00
331356	Federal Grant- CMAQ	$0.00	$1,184,000.00	$1,184,000.00
331357	Federal Gant HPP	$0.00	$500,000.00	$500,000.00
Total: Federal Government Grants		$0.00	$1,834,000.00	$1,834,000.00
Interfund Transfers				
391210	Transfer From Fund 100	$99,903.00	$39,062.00	$9,611.00
391236	Transfer from SPLOST 2009	$0.00	$296,000.00	$296,000.00
Total: Interfund Transfers		$99,903.00	$335,062.00	$305,611.00
Department Total: Duluth Sidewalks CD-23		**$99,903.00**	**$2,328,800.00**	**$2,239,492.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**8000**	**Debt Service**		
Principal				
581300	Other Debt Principal	$0.00	$0.00	$0.00
Total: Principal		$0.00	$0.00	$0.00
Department Total: Debt Service		**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$996,000.00	$3,825,686.00	$3,387,453.00
Expense Totals		$2,092,598.00	$3,825,686.00	$3,387,453.00
Fund Total: Old TBS 340 Funds		**($1,096,598.00)**	**$0.00**	**$0.00**
Capital Project	**390003**	**Old TBS 360 funds**		
Revenue				
General Sales & Use Taxes				
313200	SPLOST	$0.00	$0.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$0.00
Interfund Transfers				
391210	Transfer From Fund 100	$0.00	$0.00	$0.00
391230	Transfer from SPLOST 2005	$0.00	$0.00	$0.00
391271	Transfer From Fund 700 DDA	$0.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$0.00
Department	**0523**	**Duluth Sidewalks CD-23**		
General Sales & Use Taxes				
313200	SPLOST	$0.00	$159,738.00	$99,881.00
Total: General Sales & Use Taxes		$0.00	$159,738.00	$99,881.00
Federal Government Grants				
331351	Federal Grant TEA	$0.00	$150,000.00	$150,000.00
331356	Federal Grant- CMAQ	$0.00	$1,184,000.00	$1,184,000.00
331357	Federal Gant HPP	$0.00	$500,000.00	$500,000.00
Total: Federal Government Grants		$0.00	$1,834,000.00	$1,834,000.00
Interfund Transfers				
391210	Transfer From Fund 100	$99,903.00	$39,062.00	$9,611.00
391236	Transfer from SPLOST 2009	$0.00	$296,000.00	$296,000.00
Total: Interfund Transfers		$99,903.00	$335,062.00	$305,611.00
Department Total: Duluth Sidewalks CD-23		**$99,903.00**	**$2,328,800.00**	**$2,239,492.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0550**	**Hospital Connector Road CD-47**		
General Sales & Use Taxes				
313200	SPLOST	$0.00	$472,955.00	$445,997.00
Total: General Sales & Use Taxes		$0.00	$472,955.00	$445,997.00
Federal Government Grants				
331352	Federal Grant LCI	$1,433,303.00	$1,966,261.00	$1,780,736.00
Total: Federal Government Grants		$1,433,303.00	$1,966,261.00	$1,780,736.00
Interfund Transfers				
391236	Transfer from SPLOST 2009	$0.00	$500,000.00	$75,000.00
Total: Interfund Transfers		$0.00	$500,000.00	$75,000.00
Department Total: Hospital Connector Road CD-47		**$1,433,303.00**	**$2,939,216.00**	**$2,301,733.00**
Department	**0555**	**Ridgeway Extension CD-51**		
General Sales & Use Taxes				
313200	SPLOST	$0.00	$31,000.00	$31,000.00
Total: General Sales & Use Taxes		$0.00	$31,000.00	$31,000.00
Interfund Transfers				
391236	Transfer from SPLOST 2009	$0.00	$2,000,000.00	$0.00
Total: Interfund Transfers		$0.00	$2,000,000.00	$0.00
Department Total: Ridgeway Extension CD-51		**$0.00**	**$2,031,000.00**	**$31,000.00**
Department	**0556**	**CDBG Imp Ph IIB CD-52**		
Federal Government Grants				
331350	Federal Grant CDBG	$133,154.00	$0.00	$0.00
Total: Federal Government Grants		$133,154.00	$0.00	$0.00
Interfund Transfers				
391234	Transfer From CDBG PH IIB	$0.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$0.00
Department Total: CDBG Imp Ph IIB CD-52		**$133,154.00**	**$0.00**	**$0.00**
Department	**0557**	**Davenport Rd Ext CD-55 Old 558**		
Federal Government Grants				
331352	Federal Grant LCI	$0.00	$0.00	$0.00
331357	Federal Gant HPP	$0.00	$0.00	$800,000.00
Total: Federal Government Grants		$0.00	$0.00	$800,000.00

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Interfund Transfers				
391230	Transfer from SPLOST 2005	$0.00	$0.00	$364,556.00
391236	Transfer from SPLOST 2009	$0.00	$1,116,792.00	$0.00
Total: Interfund Transfers		$0.00	$1,116,792.00	$364,556.00
Department Total: Davenport Rd Ext CD-55 Old 558		**$0.00**	**$1,116,792.00**	**$1,164,556.00**
Department	**0625**	**WP Jones Tennis Reconst PK-27**		
General Sales & Use Taxes				
313200	SPLOST	$0.00	$0.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$0.00
Department Total: WP Jones Tennis Reconst PK-27		**$0.00**	**$0.00**	**$0.00**
Department	**0721**	**Street Resurf ST-32 Old 720**		
General Sales & Use Taxes				
313200	SPLOST	$200,000.00	$0.00	$0.00
Total: General Sales & Use Taxes		$200,000.00	$0.00	$0.00
Department Total: Street Resurf ST-32 Old 720		**$200,000.00**	**$0.00**	**$0.00**
Department	**0731**	**Rogers Bridge Rd Resurf ST-33**		
General Sales & Use Taxes				
313200	SPLOST	$0.00	$0.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$0.00
Department Total: Rogers Bridge Rd Resurf ST-33		**$0.00**	**$0.00**	**$0.00**
Revenue Totals		$1,866,360.00	$8,415,808.00	$5,736,781.00
Expenses				
Operating Transfers Out				
611000	Transfer to Fund 100	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$0.00	$0.00
Department	**0523**	**Duluth Sidewalks CD-23**		
Purchased Professional & Technical Services				
521200	Professional Services	$75,152.00	$14,311.00	$6,006.00
Total: Purchased Professional & Technical Services		$75,152.00	$14,311.00	$6,006.00
Property				
541400	Infrastructure	$2,317,751.00	$2,314,489.00	$2,233,486.00
Total: Property		$2,317,751.00	$2,314,489.00	$2,233,486.00
Department Total: Duluth Sidewalks CD-23		**$2,392,903.00**	**$2,328,800.00**	**$2,239,492.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0549**	**D'Town Phase II CA-12**		
Property				
541100	Land	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: D'Town Phase II CA-12		**$0.00**	**$0.00**	**$0.00**
Department	**0550**	**Hospital Connector Road CD-47**		
Purchased Professional & Technical Services				
521200	Professional Services	$344,603.00	$792,596.00	$335,472.00
Total: Purchased Professional & Technical Services		$344,603.00	$792,596.00	$335,472.00
Property				
541100	Land	$0.00	$1,406,978.00	$1,406,978.00
541400	Infrastructure	$0.00	$559,283.00	$559,283.00
Total: Property		$0.00	$1,966,261.00	$1,966,261.00
Department Total: Hospital Connector Road CD-47		**$344,603.00**	**$2,758,857.00**	**$2,301,733.00**
Department	**0555**	**Ridgeway Extension CD-51**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$31,000.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$31,000.00
Property				
541400	Infrastructure	$0.00	$2,031,000.00	$0.00
Total: Property		$0.00	$2,031,000.00	$0.00
Department Total: Ridgeway Extension CD-51		**$0.00**	**$2,031,000.00**	**$31,000.00**
Department	**0556**	**CDBG Imp Ph IIB CD-52**		
Purchased Professional & Technical Services				
521200	Professional Services	$30,732.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$30,732.00	$0.00	$0.00
Property				
541100	Land	$82,800.00	$0.00	$0.00
541400	Infrastructure	$258,154.00	$0.00	$0.00
Total: Property		$340,954.00	$0.00	$0.00
Department Total: CDBG Imp Ph IIB CD-52		**$371,686.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0557**	**Davenport Rd Ext CD-55 Old 558**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$16,592.00	$208,650.00
Total: Purchased Professional & Technical Services		$0.00	$16,592.00	$208,650.00
Property				
541100	Land	$0.00	$1,100,200.00	$955,906.00
Total: Property		$0.00	$1,100,200.00	$955,906.00
Department Total: Davenport Rd Ext CD-55 Old 558		**$0.00**	**$1,116,792.00**	**$1,164,556.00**
Department	**0624**	**Bunten Maint Facility PK-26**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: Bunten Maint Facility PK-26		**$0.00**	**$0.00**	**$0.00**
Department	**0625**	**WP Jones Tennis Reconst PK-27**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Property				
541300	Buildings	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: WP Jones Tennis Reconst PK-27		**$0.00**	**$0.00**	**$0.00**
Department	**0626**	**Bunten Rd Pk Water Reuse PK-28**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: Bunten Rd Pk Water Reuse PK-28		**$0.00**	**$0.00**	**$0.00**
Department	**0630**	**Taylor Park Restroom CD-48**		
Property				
541300	Buildings	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: Taylor Park Restroom CD-48		**$0.00**	**$0.00**	**$0.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**0721**	**Street Resurf ST-32 Old 720**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Purchased Property Services				
522208	Repairs & Maint - Streets	$200,000.00	$0.00	$0.00
Total: Purchased Property Services		$200,000.00	$0.00	$0.00
Department Total: Street Resurf ST-32 Old 720		**$200,000.00**	**$0.00**	**$0.00**
Department	**0731**	**Rogers Bridge Rd Resurf ST-33**		
Purchased Property Services				
522208	Repairs & Maint - Streets	$0.00	$0.00	$0.00
Total: Purchased Property Services		$0.00	$0.00	$0.00
Department Total: Rogers Bridge Rd Resurf ST-33		**$0.00**	**$0.00**	**$0.00**
Department	**0732**	**SPLOST 2001 Allocation CD-56**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Department Total: SPLOST 2001 Allocation CD-56		**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$1,866,360.00	$8,415,808.00	$5,736,781.00
Expense Totals		$3,309,192.00	$8,235,449.00	$5,736,781.00
Fund Total: Old TBS 360 funds		)	**$180,359.00**	**$0.00**
Revenue Grand Totals:		$4,095,319.57	$23,931,426.00	$21,181,504.00
Expense Grand Totals:		$9,779,582.57	$26,743,637.00	$24,438,584.00
Net Grand Totals:		($5,684,263.00	($2,812,211.00)	($3,257,080.00)

Enterprise Funds are used to report the activity of funds that are supported by fee and contributions for outside users or supporters. Duluth has two funds, Mounted Patrol and COPS Fundraiser.

Account Number	Description		2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Fund		**580**	**Mounted Patrol**		
Revenue					
Interfund Transfers					
391210	Transfer From Fund 100		$0.00	$0.00	$0.00
391221	Transfer from Oper Drive Smart		$0.00	$7,057.00	$8,001.00
Total: Interfund Transfers			$0.00	$7,057.00	$8,001.00
Revenue Totals			$0.00	$7,057.00	$8,001.00
Expenses					
Department		**3230**	**Mounted Patrol**		
Supplies					
531104	Supplies		$8,500.00	$8,500.00	$8,500.00
Total: Supplies			$8,500.00	$8,500.00	$8,500.00
Operating Transfers Out					
611000	Transfer to Fund 100		$0.00	$0.00	$0.00
Total: Operating Transfers Out			$0.00	$0.00	$0.00
Department Total: Mounted Patrol			**$8,500.00**	**$8,500.00**	**$8,500.00**
Revenue Totals:			$0.00	$7,057.00	$8,001.00
Expense Totals			$8,500.00	$8,500.00	$8,500.00
Fund Total: Mounted Patrol			**($8,500.00)**	**($1,443.00)**	**($499.00)**
Fund		**581**	**COPS Fundraiser/Donations**		
Revenue					
Contributions & Donations from Private Sources					
371005	Donations		$5,000.00	$7,800.00	$5,000.00
Total: Contributions & Donations from Private Sources			$5,000.00	$7,800.00	$5,000.00
Interfund Transfers					
391221	Transfer from Oper Drive Smart		$10,000.00	$32,100.00	$12,779.00
Total: Interfund Transfers			$10,000.00	$32,100.00	$12,779.00
Revenue Totals			$15,000.00	$39,900.00	$17,779.00
Expenses					

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**3210 Police Administration**			
Supplies				
531104	Supplies	$0.00	$2,800.00	$0.00
Total: Supplies		$0.00	$2,800.00	$0.00
Department Total: Police Administration		**$0.00**	**$2,800.00**	**$0.00**
Department	**3225 Youth Investigation & Control**			
Other Purchased Services				
523500	Travel/Parking	$1,063.00	$0.00	$0.00
Total: Other Purchased Services		$1,063.00	$0.00	$0.00
Supplies				
531104	Supplies	$32,373.50	$29,840.00	$25,000.00
Total: Supplies		$32,373.50	$29,840.00	$25,000.00
Operating Transfers Out				
611000	Transfer to Fund 100	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$0.00	$0.00
Department Total: Youth Investigation & Control		**$33,436.50**	**$29,840.00**	**$25,000.00**
Revenue Totals:		$15,000.00	$39,900.00	$17,779.00
Expense Totals		$33,436.50	$32,640.00	$25,000.00
Fund Total: COPS Fundraiser/Donations		**($18,436.50)**	**$7,260.00**	**($7,221.00)**
Revenue Grand Totals:		$15,000.00	$46,957.00	$25,780.00
Expense Grand Totals:		$41,936.50	$41,140.00	$33,500.00
Net Grand Totals:		($26,936.50)	$5,817.00	($7,720.00)

Internal Service Funds account for the financing of goods or services provided by one department to other departments of the city. The City self insures for workers compensation and the Workers Compensation Fund is used to account for this cost in all citywide departments.

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Fund	**600 Workman's Compensation**			
Revenue				
Interest Revenue				
361001	Investment Income	$0.00	$0.00	$3,900.00
Total: Interest Revenue		$0.00	$0.00	$3,900.00
Revenue Totals		$0.00	$0.00	$3,900.00
Expenses				
Department	**1555 Risk Management**			
Other Purchased Services				
523102	Insurance Workers Comp	$39,000.00	$28,521.00	$28,300.00
523602	Bank/Credit Card Fees	$0.00	$290.00	$252.00
Total: Other Purchased Services		$39,000.00	$28,811.00	$28,552.00
Self Funded Insurance				
552100	Annual Assessments	$5,800.00	$8,229.00	$6,400.00
552200	Claims	$4,000.00	$6,780.00	$6,504.00
552500	Claims - City Administrator	$0.00	$200.00	$500.00
552501	Claims - City Clerk	$0.00	$200.00	$500.00
552502	Claims - Business Office	$0.00	$200.00	$500.00
552503	Claims - Marketing & Public Rel	$500.00	$200.00	$500.00
552504	Claims - Planning & Development	$500.00	$200.00	$500.00
552505	Claims - Parks & Recreation	$500.00	$333.00	$3,000.00
552506	Claims - Public Works	$7,200.00	$11,267.00	$7,200.00
552507	Claims - Police Administration	$1,300.00	$500.00	$700.00
552508	Claims - CID	$500.00	$2,200.00	$1,000.00
552509	Claims - COPS	$600.00	$0.00	$1,000.00
552510	Claims - Police Records	$600.00	$300.00	$500.00
552511	Claims - Court	$2,400.00	$100.00	$2,400.00
552512	Claims - Police Uniform	$18,000.00	$20,800.00	$26,000.00
Total: Self Funded Insurance		$41,900.00	$51,509.00	$57,204.00
Department Total: Risk Management		**$80,900.00**	**$80,320.00**	**$85,756.00**
Revenue Totals:		$0.00	$0.00	$3,900.00
Expense Totals		$80,900.00	$80,320.00	$85,756.00
Fund Total: Workman's Compensation		**($80,900.00)**	**($80,320.00)**	**($81,856.00)**
Revenue Grand Totals:		$0.00	$0.00	$3,900.00
Expense Grand Totals:		$80,900.00	$80,320.00	$85,756.00
Net Grand Totals:		($80,900.00)	($80,320.00)	($81,856.00)

The City has two component units, the **Downtown Development Authority and the Urban Redevelopment Authority.** Their mission is to create, revitalize, preserve and maintain the areas surrounding the City's downtown.

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Fund	**700**	**Downtown Development Authority**		
Revenue				
Federal Government Grants				
331352	Federal Grant LCI	$0.00	$0.00	$50,000.00
Total: Federal Government Grants		$0.00	$0.00	$50,000.00
Local Government Grants				
336001	CID	$0.00	$0.00	$5,000.00
Total: Local Government Grants		$0.00	$0.00	$5,000.00
Interest Revenue				
361000	Interest Income - Checking	$0.00	$0.00	$900.00
361001	Investment Income	$0.00	$0.00	$2,400.00
Total: Interest Revenue		$0.00	$0.00	$3,300.00
Interfund Transfers				
391210	Transfer From Fund 100	$0.00	$0.00	$443,387.00
Total: Interfund Transfers		$0.00	$0.00	$443,387.00
Revenue Totals		$0.00	$0.00	$501,687.00
Expenses				
Department	**6191**	**Red Clay Renovations**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$28,785.00	$450,000.00
Total: Purchased Professional & Technical Services		$0.00	$28,785.00	$450,000.00
Property				
541200	Site Improvements	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: Red Clay Renovations		**$0.00**	**$28,785.00**	**$450,000.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**7550**	**Downtown Development**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00
Purchased Property Services				
522310	Rental of Land & Buildings	$0.00	$2,875.00	$0.00
Total: Purchased Property Services		$0.00	$2,875.00	$0.00
Other Purchased Services				
523301	Advertising/Promotions	$0.00	$0.00	$0.00
523602	Bank/Credit Card Fees	$0.00	$154.00	$0.00
Total: Other Purchased Services		$0.00	$154.00	$0.00
Supplies				
531102	Building Supplies	$0.00	$0.00	$0.00
Total: Supplies		$0.00	$0.00	$0.00
Loss on Disposition of Fixed Assets				
575000	Loss on Disposal - Fixed Assets	$0.00	$0.00	$0.00
Total: Loss on Disposition of Fixed Assets		$0.00	$0.00	$0.00
Interest				
582100	Bond Interest	$295,310.00	$643,030.00	$278,387.00
Total: Interest		$295,310.00	$643,030.00	$278,387.00
Issuance Cost				
584000	Issuance Costs	$0.00	$29,487.00	$0.00
Total: Issuance Cost		$0.00	$29,487.00	$0.00
Department Total: Downtown Development		**$295,310.00**	**$675,546.00**	**$278,387.00**
Department	**7551**	**Pedestrian Walkway**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$78,000.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$78,000.00
Property				
541200	Site Improvements	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: Pedestrian Walkway		**$0.00**	**$0.00**	**$78,000.00**

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Department	**7552**	**Livable Center Initiative**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$105,000.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$105,000.00
Property				
541200	Site Improvements	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: Livable Center Initiative		**$0.00**	**$0.00**	**$105,000.00**
Department	**7553**	**Downtown Facade Imp**		
Purchased Professional & Technical Services				
521200	Professional Services	$0.00	$0.00	$25,000.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$25,000.00
Property				
541200	Site Improvements	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00
Department Total: Downtown Facade Imp		**$0.00**	**$0.00**	**$25,000.00**
Revenue Totals:		$0.00	$0.00	$501,687.00
Expense Totals		$295,310.00	$704,331.00	$936,387.00
Fund Total: Downtown Development Authority		**($295,310.00)**	**($704,331.00)**	**($434,700.00)**
Fund	**770**	**Urban Redevelopment**		
Revenue				
Interest Revenue				
361001	Investment Income	$0.00	$0.00	$0.00
Total: Interest Revenue		$0.00	$0.00	$0.00
Interfund Transfers				
391200	Transfer to Fund 100	$0.00	$0.00	$765,460.00
391210	Transfer From Fund 100	$0.00	$0.00	$0.00
391230	Transfer from SPLOST 2005	$0.00	$0.00	$313,865.00
391235	Transfer from SPLOST 2001	$0.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$1,079,325.00
Revenue Totals		$0.00	$0.00	$1,079,325.00
Expenses				

Account Number	Description	2009 Amended Budget	2010 Amended Budget	2011 Financial Manager
Interest				
582300	Interest Expense	$590,270.00	$488,660.00	$464,325.00
Total: Interest		$590,270.00	$488,660.00	$464,325.00
Department	**8000**	**Debt Service**		
Issuance Cost				
584000	Issuance Costs	$0.00	$26,300.00	$27,632.00
Total: Issuance Cost		$0.00	$26,300.00	$27,632.00
Department Total: Debt Service		**$0.00**	**$26,300.00**	**$27,632.00**
Department	**9000**	**Other Financing Uses**		
Operating Transfers Out				
611000	Transfer to Fund 100	$0.00	$0.00	$0.00
611015	Transfer to City Hall Build	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$0.00	$0.00
Department Total: Other Financing Uses		**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$0.00	$0.00	$1,079,325.00
Expense Totals		$590,270.00	$514,960.00	$491,957.00
Fund Total: Urban Redevelopment		**($590,270.00)**	**($514,960.00)**	**$587,368.00**
Revenue Grand Totals:		$0.00	$0.00	$1,581,012.00
Expense Grand Totals:		$885,580.00	$1,219,291.00	$1,428,344.00
Net Grand Totals:		($885,580.00)	($1,219,291.00)	$152,668.00

Accounting System: The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of a government.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing or related cash flows.

Appropriation: An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

Audit: A methodical examination of the utilization and changes in resources. It concludes in a written report of the findings. A financial audit is a test of management's financial statements and internal accounting control procedures to determine the extent to which: internal accounting controls are both available and being used; and to determine whether the financial statements fairly present the City's financial condition and results of operations.

Available Fund Balance: This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget: A budget in which planned funds available equal planned expenditures.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Adjustment: A legal procedure utilized by City staff to revise a budget appropriation. The Budget/Financial Analyst has the authority to adjust expenditures within departmental budgets according to budget policy, but no change in the total budget can occur without approval of the Duluth City Council.

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

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and available revenues.

Capital Improvement Plan: A plan for purchasing capital assets over a period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have part and specifies the full resources estimated to be available to finance the projected expenditures.

Contingency: Funds set aside for future appropriation with the approval of the Duluth City Council.

Current Assets: Those assets which are available or can be made available to finance current operations or to pay current liabilities. Those assets which will be used or converted into cash within one year. Some examples are cash, short-term investments and taxes receivable, which will be collected within one year.

Deficit: An excess of liabilities and reserves of a fund over its assets.
Encumbrance: An amount of money committed for the payment of goods and services not yet received or paid for.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Fiscal Year: A 12-month period to which the operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City the fiscal year begins on January 1 and ends on December 31.

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

Fund Balance: The fund equity (excess of assets over liabilities) of governmental funds and trust funds.

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

General Fund: A fund containing revenues such as property taxes not designated by law for a special purpose.

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

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

Liabilities: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Millage: The tax rate on real property based on $1 per $1000 of assessed property value.

Modified Accrual Basis: The accrual basis of accounting adopted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

Obligations: Amounts which a government may be required legally to expend out of its' resources. They include not only actual liabilities, but also unliquidated encumbrances.

Operating Costs: Outlays for such current period items as expendable supplies, contractual services, and utilities.

Ordinance: A formal legislative enactment by a governing board. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the government to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which must be by resolution.

PDP's: Program Decision Package.

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

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

Requisition: A written demand or request, usually from one department to the purchasing officer or to another department, for specified products or services.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue: Money that the government receives as income.

Surplus: An excess of the assets of a fund over its liabilities and reserved equity.