

Capture the SPIRIT of Good Living!

City of Duluth, Georgia
Fiscal Year 2012 Budget
July 1, 2011 - June 30, 2012

City of Duluth, Georgia

Annual Budget

For the Fiscal Year July 1, 2011 to June 30, 2012

CITY COUNCIL



Nancy Harris
Mayor



Greg Whitlock
Mayor Pro Tem



Marsha Anderson
Bomar



Jim Dugan

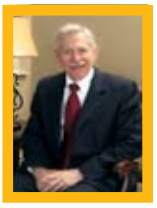


Billy Jones



Doug Mundrick

CITY ADMINISTRATOR



Phil McLemore

DEPARTMENT DIRECTORS



Judge
Charles L. Barrett III



Police Chief
Randall Belcher



Planning Director
Glenn Coyne



City Clerk
Teresa Lynn



Parks & Recreation
Director
Kathy Marelle



Public Works
Director
Audrey Turner



Public Info & Mkt
Director
Alisa Williams

FY 2011
Annual Budget

Table of Contents

Introduction
- Budget Message 1
- Organizational Charts 5
- Authorized Personnel 7
- City in Brief 12
- Budget Process Questions & Answers 16

Budget At A Glance
- Financial Policies 22
- Budget Calendar 33
- Budget At A Glance 34

Fund Balance
- All Funds 38
- General Fund 40
- Special Revenue Fund 41
- Enterprise Fund 42
- Internal Service Fund 43

Revenue Summary
- Detail of Revenue Sources 44

Expenditure Summary
- Detail of Expenditures 66

Mayor & Council
- Department Description 71
- FY12 Budget 72

City Administrator
- Department Description 73
- Mission, Goals & Objectives 74
- FY12 Budget 75

City Clerk/Business Office
- Department Description 76
- Mission, Goals & Objectives 77
- FY12 Budget 78

General Government
- Description 85
- FY12 Budget 86

Public Information & Marketing
- Department Description 88
- Mission, Goals & Ojectives 89
- FY12 Budget 90

Municipal Court
- Department Description 95
- Mission, Goals & Objectives 96
- FY12 Budget 97

Table of Contents

Parks & Recreation
- Department Description....99
- Mission, Goals & Objectives....100
- FY12 Budget....101

Planning & Development
- Department Description....113
- Mission, Goals & Objectives....114
- FY12 Budget....115

Public Safety
- Department Description....119
- Mission, Goals & Objectives....120
- FY12 Budget....121

Public Works
- Department Description....129
- Mission, Goals & Objectives....130
- FY12 Budget....131

Special Revenue Funds
- FY12 Budget....135

Capital Improvements
- Introduction....143
- FY12 Budget....144

Enterprise Funds
- FY12 Budget....171

Internal Service Funds
- FY12 Budget....174

DDA & URA Funds
- FY12 Budget....176

Line Item General Funds
- FY12 Budget....180

Supplemental Information
- FY12 Budget....203

Glossary
- Definitions....211

Budget Message

FISCAL YEAR 2012 BUDGET MESSAGE

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

I am pleased to present to you the City of Duluth's Fiscal Year 2012 Proposed Annual Operating and Capital Budget. Like so many other cities and counties across the country, the current economic slowdown has resulted in a decrease in most of Duluth's sources of revenue. Certain sources have been affected more than others, such as property tax, building permits and investment income. Due to the current and prior two fiscal years, the Mayor and Council, Staff and the Citizens of Duluth have sought new and innovative ways to decrease expenditures and increase revenues.

The City of Duluth's FY12 budget is guided by the long term Strategic Vision Statements established by the Mayor and Council. The Vision Statements are:

1. ***Attractive Destination*:** To be a uniquely creative, fun and inviting destination for residents, visitors and businesses.
2. ***Quality Community*:** To enhance and create a welcoming, safe, healthy and sustainable community by embracing growth and diversity.
3. ***World Class Government*:** To provide exceptional service through innovative thinking, balanced growth and ethical effective processes.
4. ***Sustainable Economic Environment*:** To create a vibrant, inviting and regionally recognized community with policies and procedures that fosters economic growth and investment.

The beginning of each calendar year marks the start of the City's budget process. In addition, a Strategic Conference is held in which the Council and Department Heads meet to review the goals accomplished since the last conference. They review the Vision Statements and discuss future strategies to further accomplish the mission of the Vision Statements. These discussions are considered during the budget process that follows over the next several months, and each department establishes its own goals to help the City accomplish the long term Vision Statements.

Some of the new and innovative ways that Duluth has come up with to deal with the loss of revenue in FY12 while holding current spending levels constant are:

1. The establishment of a Citizens Budget Committee, which is made up of interested citizens and business leaders in the City. This is the third year that the committee has been established. Consisting of approximately 25 to 30 people who are given a "crash" course in how the City develops the budget. The committee reviews the Operating Budget of the City and in the end makes recommendations to the Mayor and Council on ways to cut expenditures and increase revenues. Some of the committee's recommendations for FY12 were:
   - Municipal Court usage fees.
   - Investigate adding a charge for streetlights to the property tax bill.
   - Reduce the number of free trips to the City dumpster at Public Works.

- Provide a onetime 1% bonus, rather than salary adjustment for staff.
- Establish a longer term committee comprised of citizens with knowledge of budgeting and finance to work towards a solution on balancing the City's current revenues with current expenditures without using Reserve Funds.

2. The implementation of a Stormwater Utility. The utility will provide a funding mechanism for the maintenance and repair of the stormwater infrastructure throughout the City.

3. The implementation of a Health Reimbursement Account (HRA) and Wellness Program. The City increased the employee health insurance deductible from $1,000 to $2,000, with the City reimbursing the employee for expenses above the original $1,000. The increase will result in lower insurance premiums, which will provide the funding for the HRA and allow for the reimbursement of any employee expenses above $1,000. As funding allows, a Citywide Wellness Program will as be established to encourage employees to live healthy lifestyles and help to manage or mitigate serious medical conditions.

The City of Duluth FY 2012 Budget at a glance: Revenues to Expenditures

Revenues	FY12	Expenditures	FY12
General Fund	$15,639,610	General Fund	$ 18,655,821
Capital Projects	9,418,832	Capital Projects	9,418,832
Other Funds	2,678,852	Other Funds	2,526,652
Storm Water Utility	766,659	Storm Water Utility	754,841
Health Reimbursement	83,748	Health Reimbursement	83,748
Prior Year Reserve	2,852,193		
Total:	$31,439,894	Total:	$31,439,894

The General Fund operating expenditures represent a $743,534 increase from the FY11 budget of $17,912,287. Whenever possible, SPLOST funds are used to match grants to increase funds available for other City projects. Currently grants, outside funding, and SPLOST funds account for 31.3% of the budget and allow the City to continue making improvements to the downtown, parks, and transportation without depending on property taxes.

General Fund Budget Comparison	FY2011	FY2012
Operating Revenues	$16,691,317	$15,639,610
Operating Expenditures	$17,912,287	$18,655,821
Reserves to Balance Budget	$1,220,970	$2,852,193

Budget Message

The City FY 2012 anticipated General Fund revenues are broken down as follows:

General Taxes	53.8%
Police Fines	19.0%
Business Taxes	13.2%
Excise Taxes	3.7%
Licenses & Permit	3.3%
Charges for Service	3.2%
Other Funding Sources	3.8%

The City FY 2012 budget General Fund expenditures are broken down as follows:

Public Safety	36.3%
General Governmental	15.2%
City Clerk/Business Office	12.8%
Municipal Court	10.9%
Parks & Recreation	7.0%
Public Works	6.1%
Planning & Development	5.4%
Public Information & Marketing	3.2%
City Administrator	1.6%
Mayor & Council	1.4%

Highlights of the FY 2012 Budget:

1. No property tax increase from the current 5.991 mills.
2. No new authorized positions have been added to the budget.
3. New dump truck, bucket truck, trailer, and asphalt roller for Public Works.
4. New Ford F150 and utility trailer for Parks & Recreation.
5. A 1% pay increase/bonus for employees.
6. Police video cameras are being added throughout the City to increase public safety.
7. Phase II of the Wayfinding signage will start in the downtown. (Additional signage will be added over the next several years as funding becomes available).
8. Parking in the downtown area (Old City Hall block) will be upgraded.
9. Sidewalk installation will continue along Davenport Road and Irvindale Road.
10. Sidewalk installation and road widening will continue along W. Lawrenceville Street and McClure Bridge Road.
11. Construction of an Activity Building at W. P. Jones Park.
12. Construction of a Dog Park at Rogers Bridge Park.
13. Purchase of eight (8) police vehicles.
14. Construction of medians along Buford Highway.

Long term factors that the City needs to address in future budgets are the use of prior year reserves to balance the City's budget. For the past several years the City has used

Budget Message

reserves to balance the budget. Some options that are being considered are an additional millage rate increase, identifying new sources of revenue, and increasing existing revenues. The City continues to review current expenditures for possible reductions. New positions have not been added to the budget, and while furloughs and reductions in work force are not planned at this time, this is also under consideration. Another long term factor is the City's dependence on SPLOST (Special Purpose Local Option Sales Tax) to finance much of its capital improvements, including construction of buildings, sidewalks, purchase of police vehicles, and street resurfacing. The SPLOST will again come up for a vote in 2013 and would cause the City to use reserves for pay for most of these projects if the voters don't approve the referendum.

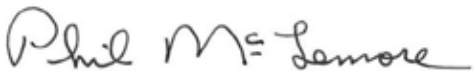
To help maintain an open and honest government, this budget proposal accounts for every dollar of proposed spending and is transparent to anyone who wishes to review the materials.

The City of Duluth FY 2012 Proposed 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 document, please know that the City's principles guided our development of this proposed budget and serve as its foundation.

I would like to thank the members of the Citizens Budget Committee as well as each employee within the various City departments who have spent so much time and energy on developing this budget. Their efforts are greatly appreciated.

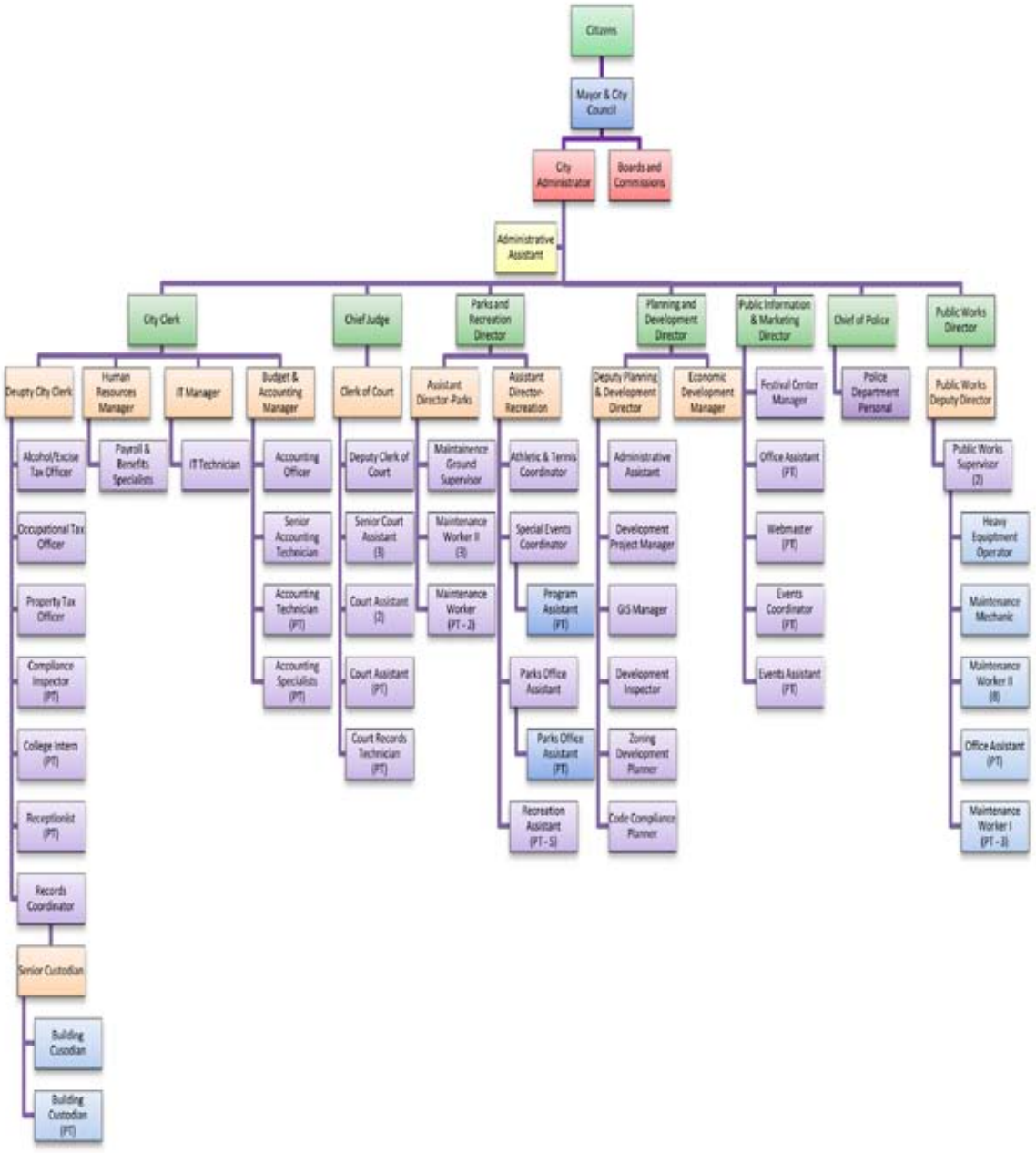
I also would like to recognize Mayor Nancy Harris and each of our Councilmembers for setting the tone and providing the leadership necessary to guide the City through these difficult times. Their time and commitment to serve the City is greatly appreciated by the staff and citizens of Duluth.

Respectfully submitted,

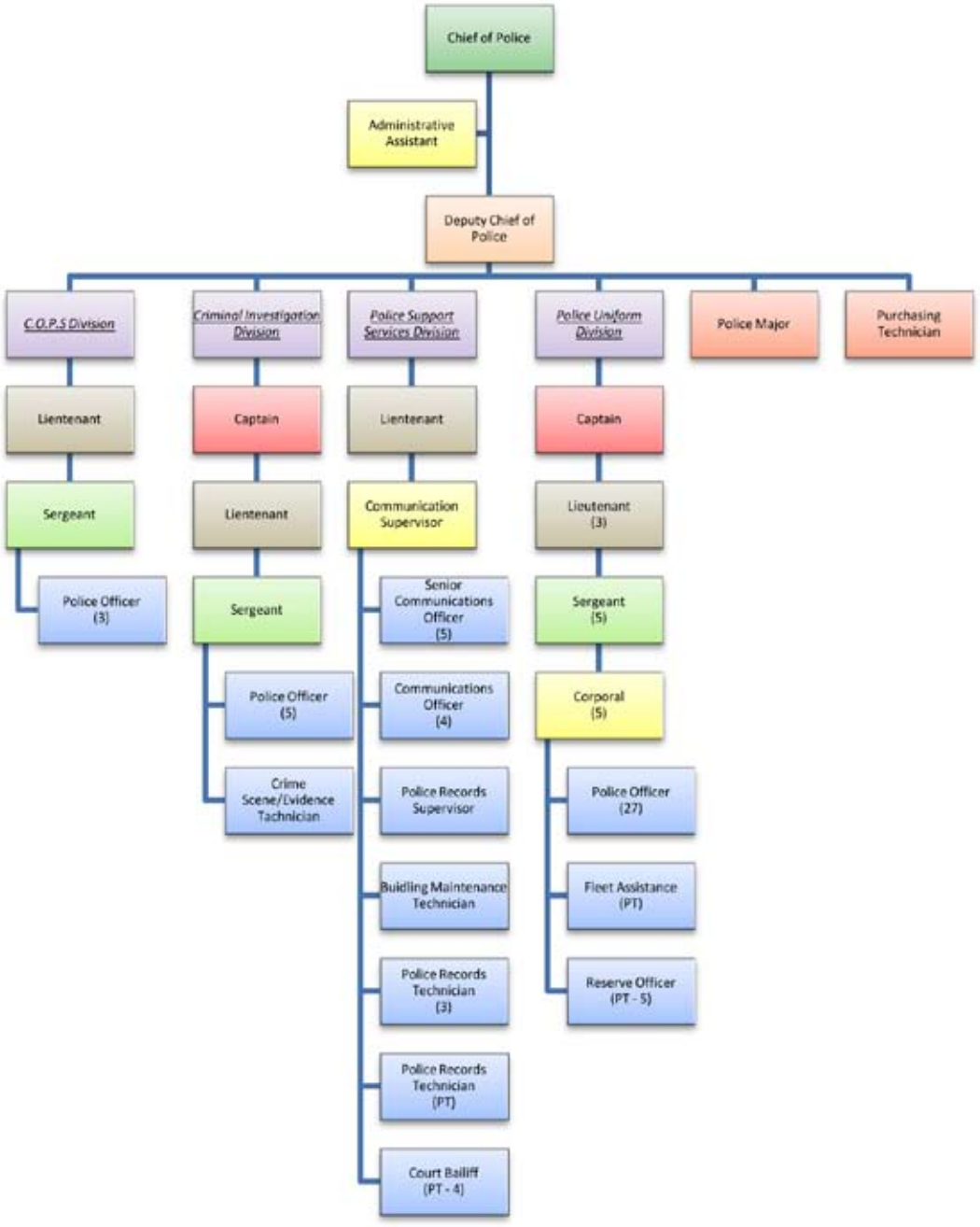


Phil McLemore
City Administrator

Organizational Chart



Public Safety Organization Chart



Authorized Personnel

	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Administrator						
City Administrator	1		1		1	
Senior Administrative Assistant	1		1		1	
Office Assistant (1)		1				
Total City Administrator:	2	1	2	0	2	0
Clerk Administration						
City Clerk	1		1		1	
Deputy City Clerk	1		1		1	
Records Coordinator	1		1		1	
Compliance Inspector (2)				1		1
College Intern		1		1		1
Total Clerk Administration:	3	1	3	2	3	2
Business Office						
Property Tax Officer	1		1		1	
Occupational Tax Officer	1		1		1	
Alcohol/Excise Tax Office	1		1		1	
Receptionist		1		1		1
Total Business Office:	3	1	3	1	3	1
Finance Department						
Budget & Accounting Manager	1		1		1	
Accounting Officer	1		1		1	
Senior Accounting Technician	1		1		1	
Accounting Technician		2		2		1
Accounting Specialist (11)						1
Total Finance:	3	2	3	2	3	2
Human Resources						
Human Resources Manager	1		1		1	
Payroll & Benefits Specialist	1		1		1	
Total Human Resources:	2	0	2	0	2	0

Authorized Personnel

	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Information Technology						
Information Technology Manager	1		1		1	
Information Technology Technician	1		1		1	
Total Information Technology:	2	0	2	0	2	0
Custodial						
Senior Building Custodian	1		1		1	
Building Custodian (3)	1		1	1	1	1
Total Custodial:	2	0	2	1	2	1
Municipal Court						
Chief Court Judge	1		1		1	
Clerk of Court	1		1		1	
Deputy Clerk of Court	1		1		1	
Senior Court Assistants (4)	2		3		3	
Court Assistant/Secretary	1		1		1	
Court Assistant	2	1	1	1	1	1
Court Records Technician		1		1		1
Total Municipal Court:	8	2	8	2	8	2
Public Information & Marketing						
Public Info & Marketing Director	1		1		1	
Festival Center Manager	1		1		1	
Office Assistant		1		1		1
Webmaster		1		1		1
Events Coordinator		1		1		1
Events Assistant		1		1		1
Total Public Information & Marketing:	2	4	2	4	2	4

Authorized Personnel

	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Parks & Recreation						
Parks & Recreation Director	1		1		1	
Assistant Director - Parks (12)					1	
Assistant Director - Recreation (13)					1	
Parks Administration Office	1		1			
Parks Recreation Manager (5)			1			
Parks Program Coordinator	1					
Athletic & Tennis Coordinator	1		1		1	
Special Events Coordinator	1	1	1	1	1	
Maintenance Ground Supervisor	1		1		1	
Parks Office Assistant	1	1	1	1	1	1
Parks Maintenance Supervisor	1		1			
Facility Maintenance Supervisor (6)	1					
Maintenance Worker II (7)			3		3	
Maintenance Worker I	2	2		2		2
Program Assistant		1		1		1
Recreation Assistant (8)				3		5
Total Parks and Recreation:	11	5	11	8	10	9
Planning & Development						
Planning & Development Director	1		1		1	
Deputy P&D Director					1	
Senior Planner	1		1			
Development/Project Manager (9)				1	1	
GIS Manager	1		1		1	
Development Inspector	1		1		1	
Zoning/Development Planner	1		1		1	
Code Compliance Officer	1		1		1	
Administrative Assistant	1		1		1	
Total Planning & Development:	7	0	7	1	8	0
Economic Development						
Economic Development Manager	1		1		1	
Total Economic Development:	1	0	1	0	1	0

Authorized Personnel

	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Works						
Public Works Director	1		1		1	
Public Works Deputy Director	1		1		1	
Public Works Supervisor	2		2		2	
Heavy Equipment Operator	1		1		1	
Maintenance Mechanic	1		1		1	
Maintenance Worker II	6		7		8	
Office Assistant		1		1		1
Maintenance Worker I	3	3	1	3		3
Dump Attendant		1				
Total Public Works:	15	5	14	4	14	4
Police Administration						
Chief of Police	1		1		1	
Deputy Chief of Police	1		1		1	
Police Major	1		1		1	
Administrative Assistant	1		1		1	
Purchasing Technician	1		1		1	
Total Police Administration:	5	0	5	0	5	0
C.O.P.S						
Lieutenant	1		1		1	
Sergeant	1		1		1	
Police Officer	3		3		3	
Total C.O.P.S:	5	0	5	0	5	0
Criminal Investigation						
Captain	1		1		1	
Lieutenant	1					
Sergeant	1		1		1	
Police Officer	4		5		5	
Crime Scene/Evidence Technician	1		1		1	
Total Criminal Investigation:	8	0	8	0	8	0

Authorized Personnel

	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Police Support Services						
Lieutenant	1		1		1	
Communication Supervisor			1		1	
Senior Communications Officer	4		5		5	
Communications Officer	5		4		4	
Police Records Supervisor	1		1		1	
Police Records Technician	4	1	3	1	3	1
Building Maintenance Technician (10)			1		1	
Court Bailiff		4		4		4
Total Police Support Services:	15	5	16	5	16	5
Police Uniform Division						
Captain	1		1		1	
Lieutenant	3		3		3	
Corporal	5		5		5	
Sergeant	4		5		5	
Police Officer	27		27		27	
Fleet Assistant		1		1		1
Reserve Officer		5		5		5
Total Police Uniform Division:	40	6	41	6	41	6
Total City of Duluth Authorized Personal:	134	32	135	36	135	36

(1) In fiscal year 2011, the part-time Office Assistant position in City Administration was dissolved.

(2) In fiscal year 2011, the Code Compliance Inspector position was created.

(3) in fiscal year 2011, the part-time Custodian position was created.

(4) in fiscal year 2011, one Court Assistant was upgraded to Senior Court Assistant.

(5) in fiscal year 2011, the Parks Program Coordinator was upgraded to the Parks Recreation Manager.

(6) in fiscal year 2011, the Facility Maintenance Supervisor position was dissolved.

(7) in fiscal year 2011, both fulltime Maintenance Worker I's were upgraded to Maintenance Worker II's.

(8) in fiscal year 2011, the Recreation Assistant position was created.

(9) in fiscal year 2011, the part-time Development/Project Manager position was created.

(10) in fiscal year 2011 the Building Maintenance Technician position was created to replace existing contracted services.

(11) In fiscal year 2012, one Accounting Technician position was upgraded to Accounting Specialist.

(12) in fiscal year 2012, the Parks Maintenance Supervisor was promoted to Assistant Director of Parks.

(13) in fiscal year 2012 the Parks Recreation Manager was promoted to Assistant Director of Recreation.

City in Brief

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

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

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

In 1821, Evan Howell developed the town of Howell Crossing which later evolved into a major artery for the railroad. With the visionary acumen of his grandson, Evan P. Howell, changes were on the horizon in 1873. The opportunity to build and link a railway system from North to South was about to unfold. Representative J. Proctor Knott delivered a speech to the United States House of Representatives entitled, "The Glory of Duluth." The pitch of his presentation weighed heavily with Congress and consequently a bill to finance the building of the railroad from Howell Crossing to Duluth, Minnesota was enacted. Grateful for the opportunity to build on a vision, Howell deemed it appropriate to rename the City to Duluth.

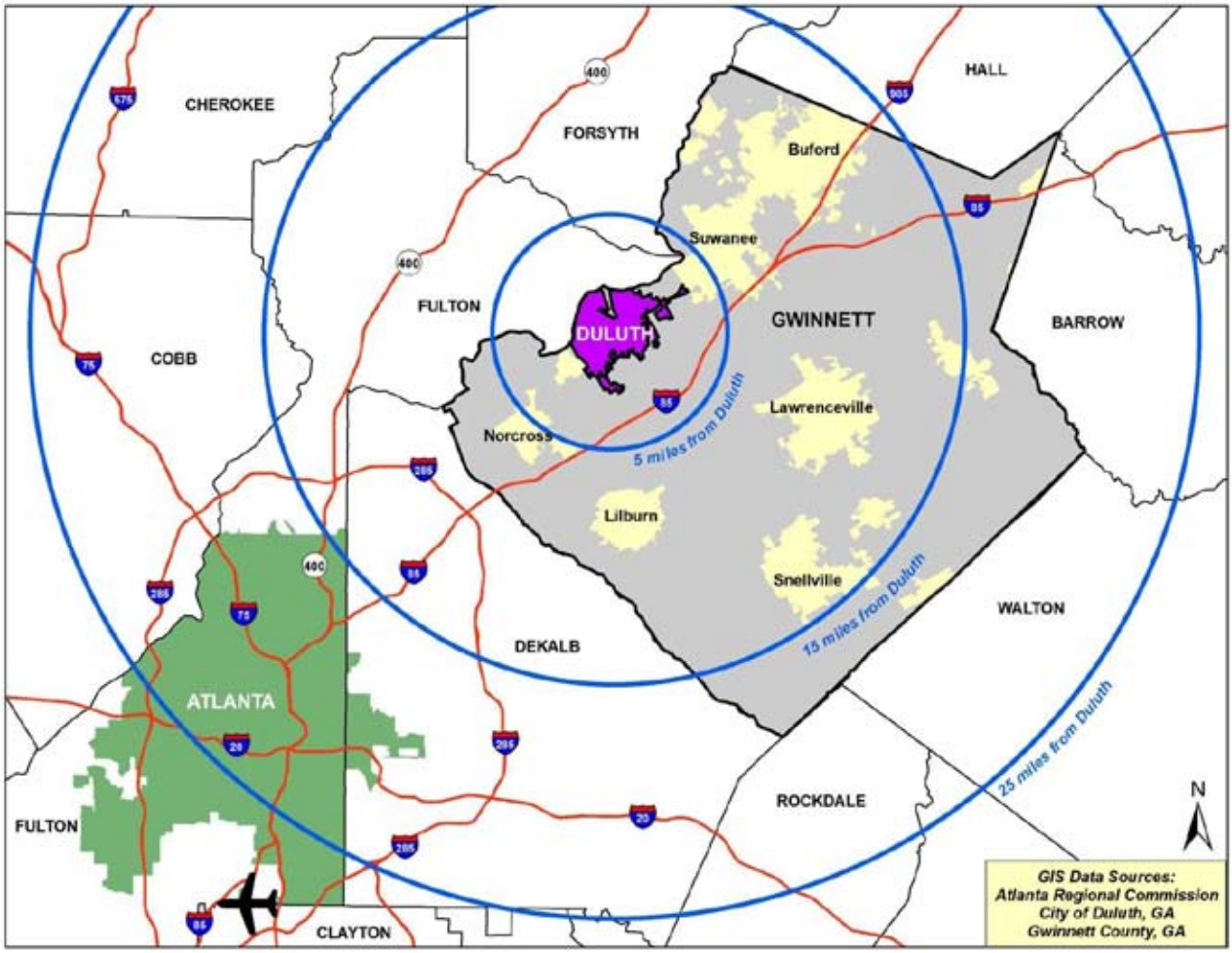
Around the turn of the Century, Duluth had farmers coming from surrounding counties to have their cotton harvests ginned and shipped. During those days the streets of downtown Duluth were so covered with bales of cotton overflowing from the warehouses that the main streets were virtually impassable.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

At one time, Duluth could boast of three cotton gins, ten cotton buyers, several warehouses, three mule trading barns, and three blacksmith shops. While much of the small-town character of this old cotton city remains, the hand of progress has led Duluth boldly and swiftly into the present. There is a lot of talk about the old days, and nostalgia runs deep as the Chattahoochee River. "Pride in Old and New" is not a motto the citizens of Duluth take lightly. Everyone here takes pride in what the community was, what it is today, and what it will be in the future. Duluth is a progressive City with its sights set firmly on the future, but a City with a promise to keep its "Old Town Pride."

Map of Duluth

The City of Duluth is located in the western portion of Gwinnett County and is approximately 20 miles northeast of Atlanta. Duluth is bordered by Fulton County along the Chattahoochee River and is situated between the cities of Norcross and Suwanee in Gwinnett County.

The City of Duluth currently encompasses 10.1 square miles, or 6441 acres.



Statement of our Philsophy

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
- Recycling
- Park/Recreation Services
- City Newsletter
- Full Service Police Protection
- Duluth Against Drugs
- Vacation House Checks
- Traffic Study Analysis
- Stormwater
- Downtown Programs:
  including concerts, movies, festivals, etc.
- Zoning Code Enforcement
- Comprehensive Planning
- Building Inspection
- Street Lights
- Highway Beautification
- Drainage/Catch Basin Maintenance
- Franchise Management
- Street Maintenance/Resurfacing
- Economic Development

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 provide 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 expenditures 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 striving to achieve what Duluth has been refining for over five years. Every department 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 accomplish 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 remains 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 department heads and the elected officials. Since the department heads know best what their operation 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 current 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 they 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 Committee (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.

Questions & Answers

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. They have 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. 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.

Questions & Answers

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.

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 11 was 5.991 mills, or $5.99 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.

Questions & Answers

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.

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.

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 department. The City Administrator is authorized to transfer funds up to $10,000 within the same department and transfer funds up to $5,000 between departments. Transfers over $10,000 within the same department or over $5,000 between departments require the approval of the Mayor and Council in a public hearing. Changes in salary or benefits requires approval of the Mayor and Council.

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, Federal Asset Forfeiture, State Asset Forfeiture, Operation Drive Smart, Rental Motor Vehicle, Drug Fund, JAG 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: Stormwater Utility, 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 and trusts 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 finance committee shall serve withcompensation of $25 per meeting 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 finance 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 Budget
The current fiscal year capital improvement budget includes a one year budget for all capital improvement projects, along with historical data. The capital improvement budget is the government's annual appropriation for capital spending and is legally adopted by the Mayor and Council. The budget authorizes specific projects and appropriates specific funding for those projects. The capital improvement budget provides legal authority to proceed with specific projects.

The City is working to establish a five year capital improvement program which identifies capital projects to be funded during the next five years. The program will identify 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.

Fund Balance

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

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

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

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

Capital Reserve
The Council has mandated that the City shall maintain a designated capital reserve in an amount not less than two million dollars (2,000,000.00). Said reserve shall be for the purpose of providing funds to be used only in the case of dire emergency and for the purpose of generating long term interest income to provide financial stability to the City. Interest income generated from said fund and payable in any particular fiscal year shall remain in the capital reserve. Withdrawal of said funds is contingent upon the passage of an ordinance requiring the affirmative vote of at least four Council members (City Charter; Section 6.32).

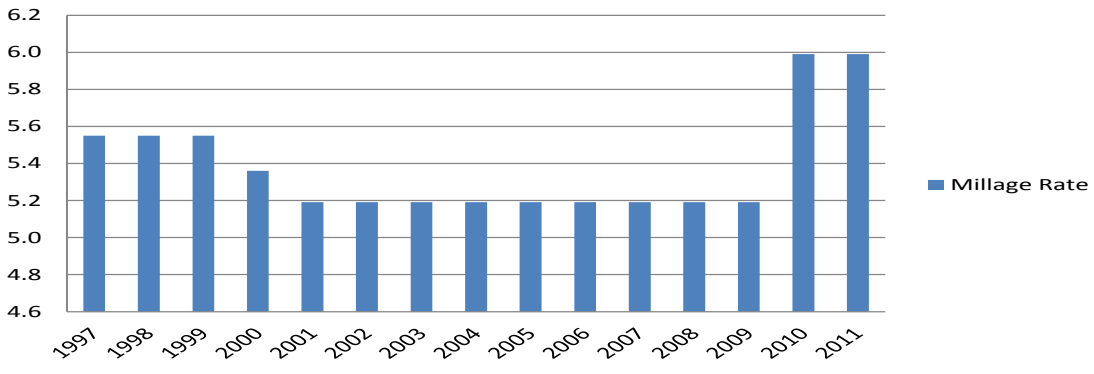
Operating Reserve
The City will seek to maintain a level of unassigned fund balance in its General Fund greater than or equal to four (4) months of operating expenditures and other financing uses based on the current fiscal year's budget.

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

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 fiscal year 2012 will remain 5.991.

Millage Rates 1997-2011

1997	5.550	2002	5.191	2007	5.191
1998	5.550	2003	5.191	2008	5.191
1999	5.550	2004	5.191	2009	5.191
2000	5.360	2005	5.191	2010	5.991
2001	5.191	2006	5.191	2011	5.991

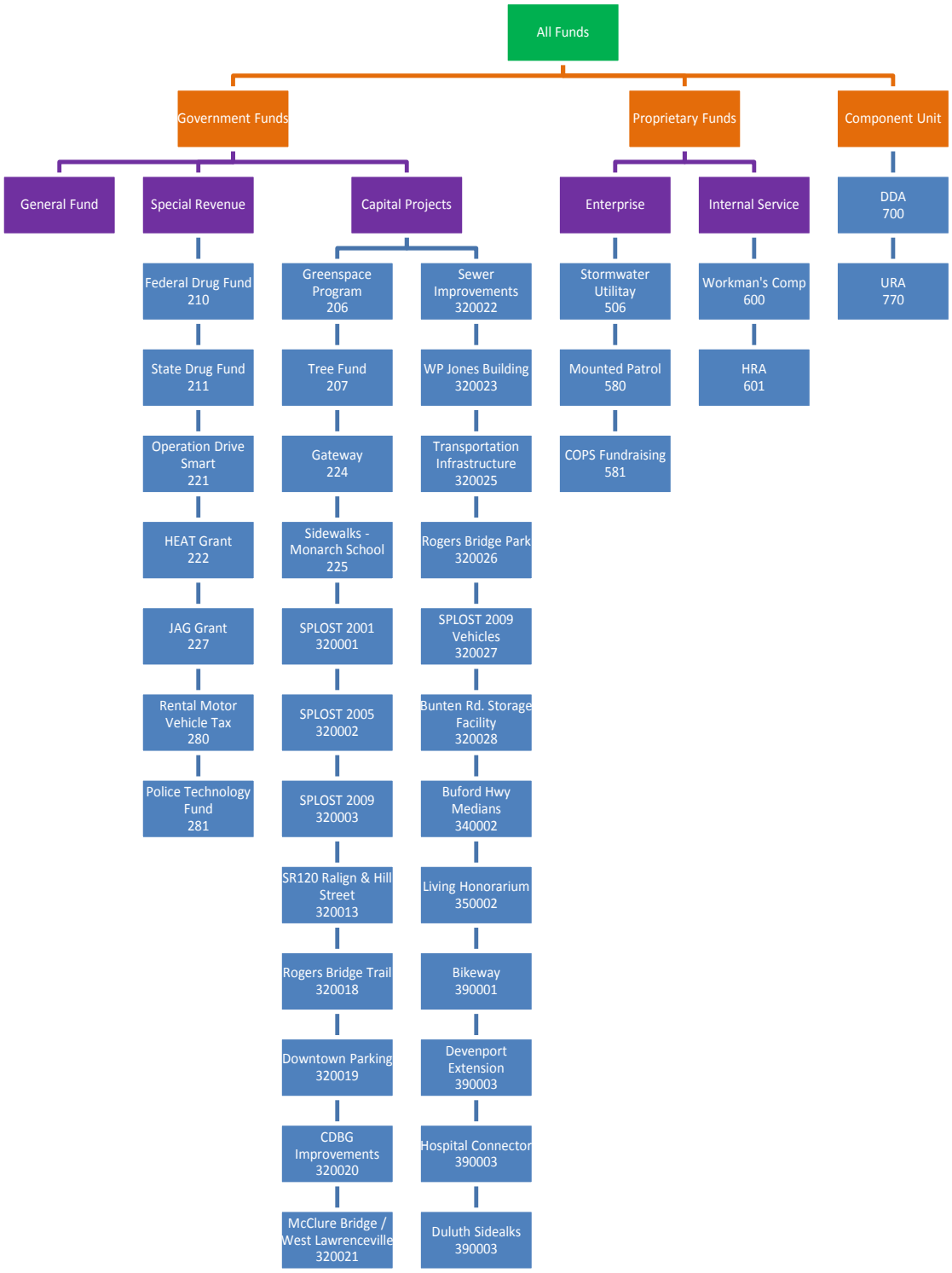


The City of Duluth's accounting system is organized and operated on a fund basis. All of the City's individual funds are first classified by category and then by fund type within and category. Duluth uses the following categories:

1. **Governmental Funds:** The funds through which most governmental functions typically are financed.
    a. **General Fund:** Account for all financial resources except those required to be accounted for in another fund.
    b. **Special Revenue Fund:** Account for the proceeds of specific revenue sources that are restricted legally to expenditure for specific purpose.
    c. **Capital Project Funds:** Account for financial resources to be used for the acquisition or construction of major capital facilities.

2. **Proprietary Funds:** The funds used to account for government activities that are similar to business operations in the commercial sector or the funds used when the reporting focus is on determining net income, financial positions, and changes in financial position.
    a. **Enterprise Funds:** A government may use an enterprise fund to report any activity for which it charges a fee to external users for goods or services.
    b. **Internal Service Funds:** Account for the financing of goods or services provided by one department to other departments of the City, on a cost reimbursement basis.

3. **Component Unit:** a legally separate entity for which the governing board and/or management of Duluth is financially accountable.
    a. **Downtown Development Authority**
    b. **Urban Redevelopment Agency**


All Funds
Government Funds
Proprietary Funds
Component Unit
General Fund
Special Revenue
Capital Projects
Enterprise
Internal Service
DDA 700
URA 770
Federal Drug Fund 210
State Drug Fund 211
Operation Drive Smart 221
HEAT Grant 222
JAG Grant 227
Rental Motor Vehicle Tax 280
Police Technology Fund 281
Greenspace Program 206
Tree Fund 207
Gateway 224
Sidewalks - Monarch School 225
SPLOST 2001 320001
SPLOST 2005 320002
SPLOST 2009 320003
SR120 Ralign & Hill Street 320013
Rogers Bridge Trail 320018
Downtown Parking 320019
CDBG Improvements 320020
McClure Bridge / West Lawrenceville 320021
Sewer Improvements 320022
WP Jones Building 320023
Transportation Infrastructure 320025
Rogers Bridge Park 320026
SPLOST 2009 Vehicles 320027
Bunten Rd. Storage Facility 320028
Buford Hwy Medians 340002
Living Honorarium 350002
Bikeway 390001
Devenport Extension 390003
Hospital Connector 390003
Duluth Sidealks 390003
Stormwater Utilitay 506
Mounted Patrol 580
COPS Fundraising 581
Workman's Comp 600
HRA 601

Account Coding Structure:

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

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

Examples of Duluth's account coding structure:

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

Fund: 100 – General Fund
Function: 3000 – Police
Activity: 3223 – Uniform Division
Account: 531104 – Supplies

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

Fund: 100 – General Fund
Function: 6000 – Parks and Recreation
Activity: 6218 – Rogers Bridge Park
Account: 522130 – Building Maintenance

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

Fund: 100 – General Fund
Function: 7000 – Planning and Development
Activity: 7410 – Planning and Development Administration
Account: 573002 – Community Betterment Program

Budget Calendar

DATE	TIME	PLACE	DESCRIPTION
01/18/11	2:00 PM	Executive Conf. Rm.	Budget Kick Off Meeting- Budget Calendar presented to Dept. Directors to begin drafting of 2010 departmental budgets.
03/01/11	3:00 PM	Executive Conf. Rm.	Budget Meeting PDP's- Court Services, Public Works, and Planning and Development.
03/08/11	3:00 PM	Executive Conf. Rm.	Budget Meeting PDP's- City Clerk/Business Office, IT, HR, Mayor and Council, and General Government.
03/15/11	3:00 PM	Executive Conf. Rm.	Budget Meeting PDP's- City Administrator, Public Information, and Parks & Recreation.
03/22/11	3:00 PM	Executive Conf. Rm.	Budget Meeting PDP's- Police Administration, C.O.P's, Support Services, Uniform, and Criminal Investigation.
03/24/11	6:30 PM	Comm. Rm	Citizens Budget Committee meeting.
03/29/11	3:00 P.M.	Executive Conf. Rm.	Budget Meeting-PDP Changes Due-Initial Revenues.
03/31/11	6:30 PM	Comm. Rm	Citizens Budget Committee meeting.
04/06/11	3:00 PM	Executive Conf. Rm.	Budget Meeting CIP's All Departments.
04/07/11	6:30 PM	Comm. Rm	Citizens Budget Committee meeting.
04/08/11	3:00 PM	Executive Conf. Rm.	Budget Committee CIP Ranking Session.
04/08/11	3:00 PM	Executive Conf. Rm.	Budget Committee Review session with Program Monitors; review and discuss ranking of CIP Projects; revenue figures updated-If needed-Changes no longer accepted.
04/13/11			CIP Ranking by Staff presented to Council via e-mail.
04/14/11	6:30 PM	Comm. Rm	Citizens Budget Committee meeting.
04/15/11			Council returns their CIP Ranking to Staff.
04/21/11	6:30 PM	Comm. Rm	Citizens Budget Committee meeting.
04/28/11			Budget Draft is finalized.
04/28/11	6:30 PM	Comm. Rm	Citizens Budget Committee meeting.
04/27/11			Post public notice and email newspaper for the three work sessions for the Council's review of the proposed budget.
04/29/11			Proposed 2010 Budget Draft presented in packets to the Mayor & Council, and City Attorney for review (Charter requirement).
05/11/11	5:30 PM	Comm. Rm	First Council review of proposed revenues & proposed PDP's.
05/12/11	5:30 PM	Comm. Rm	Second Council review of proposed PDP's & proposed CIP's.
05/19/11	5:30 PM	Comm. Rm	Final Council review of proposed CIP's and PDP's.
06/13/11	6:00 PM	City Hall	**Public Hearing**
06/27/11	7:00 PM	City Hall	**Adoption of Budget (Special Called Meeting)**

The 2012 City of Duluth budget will become effective on July 1, 2011 and run through June 30, 2012. 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 FY2012 Budget accounts for over $28 million in general fund revenue, SPLOST funds and grants from a variety of sources.

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 on the following page, based on the current millage rate of 5.991 (0.005991).

City of Duluth
State of Georgia

AN ORDINANCE/RESOLUTION

TO ADOPT THE FISCAL YEAR 2012 BUDGET FOR EACH FUND OF THE CITY OF DULUTH GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE.

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

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

WHEREAS, the Mayor and City Council of the City of Duluth have reviewed the proposed FY12 budget as presented by the City Administrator; and

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

WHEREAS, the Mayor and Council wish to adopt this proposal as the Fiscal Year 2012 Annual Budget, effective from July 1, 2011 to June 30, 2012.

NOW THEREFORE BE IT RESOLVED by the Mayor and Council of the City of Duluth, Georgia as follows:

Section 1. That the proposed Fiscal Year 2012 Budget attached hereto and incorporated herein as a part of this Ordinance/Resolution is hereby adopted as the Budget for the City of Duluth, Georgia for Fiscal Year 2012, which begins July 1, 2011 and ends on June 30, 2012.

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

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

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

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

Adopted this 27th day of June, 2011.

CITY OF DULUTH GEORGIA

Nancy Harris, Mayor

Attest: Teresa Lynn, City Clerk

Minutes of the Special Called Meeting of the Mayor and Council
June 27, 2011 – Exhibit B
Ordinance to Adopt the Fiscal Year 2012 Budget

FY12 Budget Ordinance

Greg Whitlock, Council Member

Council Member Doug Mundrick

Council Member Billy Jones

Council Member Marsha A. Bomar

Council Member Jim Dugan

Teresa S. Lynn, City Clerk

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	$ 28,587,701
Prior Year Reserves	2,852,193
Total Revenues	$ 31,439,894
EXPENDITURES	
Operations Budget	$ 18,655,821
Capital Improvements Budget	9,418,832
Other Funds	3,365,241
Total Expenditures	$ 31,439,894
Difference in Revenues and Expenditures	$ -0-

Revenue Summary

In FY 2012, it is anticipated that the City will take in $28,587,701in revenue, grants and SPLOST. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, SPLOST and bonds. For FY 2012 the City has budgeted to expend $31,439,894. As a result, it will be necessary to use $2,852,193 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2012 the City has a balanced budget.

All Funds

	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
BEGINNING BALANCE	$13,854,406	$12,944,846	$13,724,711	$12,409,606
REVENUES/SOURCES				
General Fund	18,335,020	16,977,348	16,691,317	15,639,610
Special Revenue Fund	428,937	686,583	506,663	424,892
Enterprise Fund	30,880	35,155	25,780	799,999
Internal Service Fund	11,113	4,603	3,900	336,748
Total Revenue/Sources	18,805,950	17,703,689	17,227,660	17,201,249
EXPENDITURES/USES				
General Fund	19,360,222	16,441,474	17,912,287	18,655,821
Special Revenue Fund	202,414	451,674	511,222	608,692
Enterprise Fund	18,335	12,681	33,500	813,181
Internal Service Fund	134,540	17,996	85,756	184,548
Total Expenditures/Uses	19,715,510	16,923,825	18,542,765	20,262,242
Excess Revenues over Expenditures	(909,560)	779,865	(1,315,105)	(3,060,993)
ENDING BALANCE	$12,944,846	$13,724,711	$12,409,606	$9,348,613

Fund Balance

All Funds Detail

	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
BEGINNING BALANCE	$13,854,406	$12,944,846	$13,724,711	$12,409,606
REVENUES/SOURCES				
General Fund				
General Property Tax	8,321,242	8,185,691	8,638,996	8,417,100
Excise Tax	559,958	533,165	535,000	575,000
Business Tax	2,170,330	1,986,350	1,965,850	2,055,000
Penalty & Interest on Delinquent Taxes	68,886	74,134	66,200	108,000
Licenses & Permits	514,681	567,424	562,500	520,901
Intergovernmental Revenues	1,293	72,281	7,150	5,000
Charges for Service	292,981	357,312	431,671	503,599
Fines & Forfeitures	3,637,179	4,060,098	3,921,000	2,971,000
Investment Income	455,923	286,549	179,000	154,000
Contributions & Donations	103,640	80,296	79,100	64,510
Miscellaneous Revenue	192,400	162,738	127,700	149,000
Other Financing Sources	2,016,508	611,309	177,150	116,500
Total General Fund	18,335,020	16,977,348	16,691,317	15,639,610
Special Revenue				
Federal Drug Fund	31,563	235,652	150,012	55,000
State Drug Fund	50,801	19,059	12,612	10,000
Operation Drive Smart	35,322	41,287	40,000	45,052
H.E.A.T	230,187	149,979	140,390	152,640
J.A.G	0	64,525	0	50,000
Rental Car Tax	31,575	37,157	33,635	30,000
Police Technology Fund	49,490	138,923	130,014	82,200
Total Special Revenue	428,937	686,583	506,663	424,892
Enterprise Fund				
Stormwater	0	0	0	766,659
Mounted	10,980	7,057	8,001	7,000
COPS	19,900	28,098	17,779	26,340
Total Enterprise Fund	30,880	35,155	25,780	799,999
Internal Service Fund				
Workers Compensation Fund	11,113	4,603	3,900	253,000
Health Reimbursement Account	0	0	0	83,748
Total Internal Service Fund	11,113	4,603	3,900	336,748
Total Revenue/Sources	18,805,950	17,703,689	17,227,660	17,201,249
EXPENDITURES/USES				
General Fund				
Mayor & Council	234,228	223,904	349,447	263,588
City Administrator	265,914	217,367	342,648	299,622
City Clerk/Business Office	1,996,494	2,056,705	2,290,884	2,395,877
Public Information & Marketing	640,001	613,032	619,113	595,017
Municipal Court	1,585,925	1,720,075	2,045,932	2,040,873
Public Safety	6,768,850	6,159,263	6,644,679	6,765,665
Public Works	1,094,615	879,427	1,030,252	1,146,741
Parks & Recreation	1,192,264	1,135,091	1,271,312	1,312,581
Planning & Development	1,066,419	927,603	1,000,554	1,008,534
General Governmental	4,515,512	2,509,008	2,317,466	2,827,323
Total General Fund	19,360,222	16,441,474	17,912,287	18,655,821
Special Revenue				
Federal Drug Fund	12,168	33,884	117,150	119,000
State Drug Fund	23,087	13,779	21,000	42,000
Operation Drive Smart	47,121	46,182	40,001	45,052
H.E.A.T	120,039	144,217	138,071	152,640
J.A.G	0	63,611	0	50,000
Rental Car Tax	0	0	65,000	100,000
Police Technology Fund	0	150,000	130,000	100,000
Total Special Revenue	202,414	451,674	511,222	608,692
Enterprise Fund				
Stormwater	0	0	0	754,841
Mounted	5,766	4,355	8,500	7,000
COPS	12,569	8,326	25,000	51,340
Total Enterprise Fund	18,335	12,681	33,500	813,181
Internal Service Fund				
Workers Compensation Fund	134,540	17,996	85,756	100,800
Health Reimbursement Account	0	0	0	83,748
Total Internal Service Fund	134,540	17,996	85,756	184,548
Total Expenditures/Uses	19,715,510	16,923,825	18,542,765	20,262,242
Excess Revenues over Expenditures	(909,560)	779,865	(1,315,105)	(3,060,993)
ENDING BALANCE	$12,944,846	$13,724,711	$12,409,606	$9,348,613

General Fund

	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
BEGINNING BALANCE	$13,007,865	$11,982,663	$12,518,537	$11,297,567
REVENUES/SOURCES				
General Property Tax	8,321,242	8,185,691	8,638,996	8,417,100
Excise Tax	559,958	533,165	535,000	575,000
Business Tax	2,170,330	1,986,350	1,965,850	2,055,000
Penalty & Interest on Delinquent Taxes	68,886	74,134	66,200	108,000
Licenses & Permits	514,681	567,424	562,500	520,901
Intergovernmental Revenues	1,293	72,281	7,150	5,000
Charges for Service	292,981	357,312	431,671	503,599
Fines & Forfeitures	3,637,179	4,060,098	3,921,000	2,971,000
Investment Income	455,923	286,549	179,000	154,000
Contributions & Donations	103,640	80,296	79,100	64,510
Miscellaneous Revenue	192,400	162,738	127,700	149,000
Other Financing Sources	2,016,508	611,309	177,150	116,500
Total Revenue/Sources	18,335,020	16,977,348	16,691,317	15,639,610
EXPENDITURES/USES				
Mayor & Council	234,228	223,904	349,447	263,588
City Administrator	265,914	217,367	342,648	299,622
City Clerk/Business Office	1,996,494	2,056,705	2,290,884	2,395,877
Public Information & Marketing	640,001	613,032	619,113	595,017
Municipal Court	1,585,925	1,720,075	2,045,932	2,040,873
Public Safety	6,768,850	6,159,263	6,644,679	6,765,665
Public Works	1,094,615	879,427	1,030,252	1,146,741
Parks & Recreation	1,192,264	1,135,091	1,271,312	1,312,581
Planning & Development	1,066,419	927,603	1,000,554	1,008,534
General Governmental	4,515,512	2,509,008	2,317,466	2,827,323
Total Expenditures/Uses	19,360,222	16,441,474	17,912,287	18,655,821
Excess Revenues over Expenditures	(1,025,202)	535,874	(1,220,970)	(3,016,211)
ENDING BALANCE	$11,982,663	$12,518,537	$11,297,567	$8,281,356

Special Revenue Fund

	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
BEGINNING BALANCE	$112,362	$338,885	$573,794	$569,235
REVENUES/SOURCES				
Federal Drug	31,563	235,652	150,012	55,000
State Drug	50,801	19,059	12,612	10,000
Drive Smart	35,322	41,287	40,000	45,052
HEAT Grant	230,187	149,979	140,390	152,640
J.A.G	0	64,525	0	50,000
Rental Vehicle	31,575	37,157	33,635	30,000
Police Tech	49,490	138,923	130,014	82,200
Total Revenue/Sources	428,937	686,583	506,663	424,892
EXPENDITURES/USES				
Federal Drug	12,168	33,884	117,150	119,000
State Drug	23,087	13,779	21,000	42,000
Drive Smart	47,121	46,182	40,001	45,052
HEAT Grant	120,039	144,217	138,071	152,640
J.A.G	0	63,611	0	50,000
Rental Vehicle	0	0	65,000	100,000
Police Tech	0	150,000	130,000	100,000
Total Expenditures/Uses	202,414	451,674	511,222	608,692
Excess Revenues over Expenditures	226,523	234,909	(4,559)	(183,800)
ENDING BALANCE	$338,885	$573,794	$569,235	$385,435

Enterprise Fund

	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
BEGINNING BALANCE	$7,044	$19,590	$42,064	$34,344
REVENUES/SOURCES				
Stormwater	0	0	0	766,659
Mounted	10,980	7,057	8,001	7,000
COPS	19,900	28,098	17,779	26,340
Total Revenue/Sources	30,880	35,155	25,780	799,999
EXPENDITURES/USES				
Stormwater	0	0	0	754,841
Mounted	5,766	4,355	8,500	7,000
COPS	12,569	8,326	25,000	51,340
Total Expenditures/Uses	18,335	12,681	33,500	813,181
Excess Revenues over Expenditures	12,546	22,474	(7,720)	(13,182)
ENDING BALANCE	$19,590	$42,064	$34,344	$21,162

Fund Balance

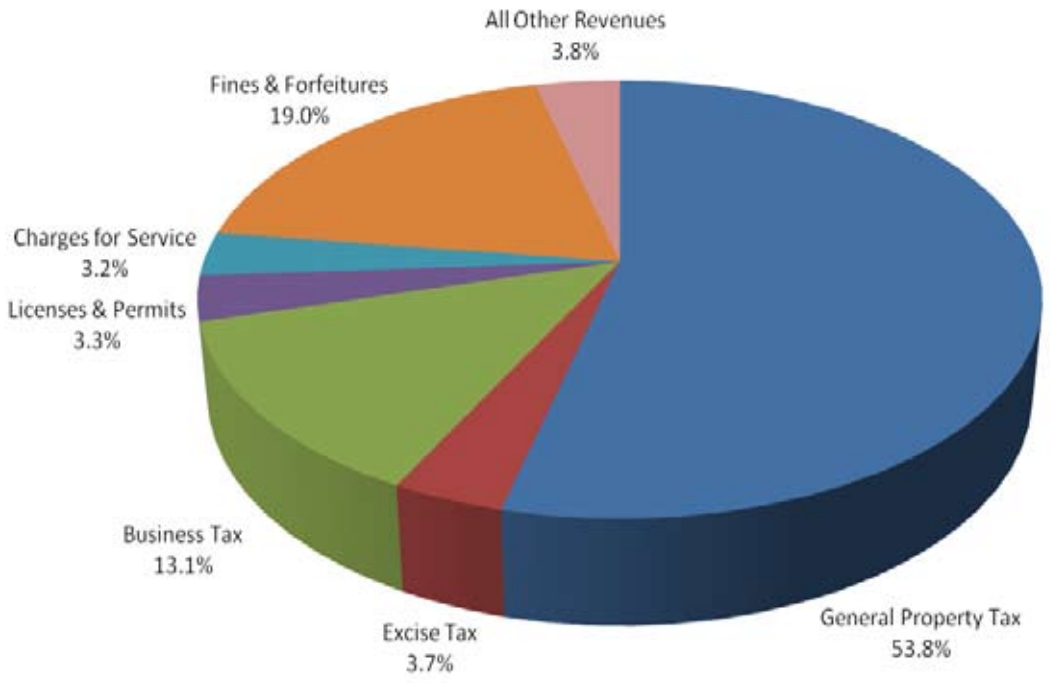
Internal Service Fund

	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
BEGINNING BALANCE	$727,134	$603,708	$590,315	$508,459
REVENUES/SOURCES				
Work Comp	11,113	4,603	3,900	253,000
HRA	0	0	0	83,748
Total Revenue/Sources	11,113	4,603	3,900	336,748
EXPENDITURES/USES				
Work Comp	134,540	17,996	85,756	100,800
HRA	0	0	0	83,748
Total Expenditures/Uses	134,540	17,996	85,756	184,548
Excess of Revenues over Expenditures	(123,426)	(13,393)	(81,856)	152,200
ENDING BALANCE	$603,708	$590,315	$508,459	$660,659

Summary of Revenue Sources

Fiscal Information

Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change	% Total
General Property Tax	$8,321,242	$8,185,691	$8,638,996	$8,417,100	-2.6%	53.8%
Excise Tax	559,958	533,165	535,000	575,000	7.5%	3.7%
Business Tax	2,170,330	1,986,350	1,965,850	2,055,000	4.5%	13.1%
Penalty & Interest	68,886	74,134	66,200	108,000	63.1%	0.7%
Licenses & Permits	514,681	567,424	562,500	520,901	-7.4%	3.3%
Intergovernmental Revenues	1,293	72,281	7,150	5,000	-30.1%	0.0%
Charges for Service	292,981	357,312	431,671	503,599	16.7%	3.2%
Fines & Forfeitures	3,637,179	4,060,098	3,921,000	2,971,000	-24.2%	19.0%
Investment Income	455,923	286,549	179,000	154,000	-14.0%	1.0%
Contributions & Donations	103,640	80,296	79,100	64,510	-18.4%	0.4%
Miscellaneous Revenue	192,400	162,738	127,700	149,000	16.7%	1.0%
Other Financing Sources	2,016,508	611,309	177,150	116,500	-34.2%	0.7%
Total Operating Revenue:	$18,335,020	$16,977,348	$16,691,317	$15,639,610	-6.3%	100.0%



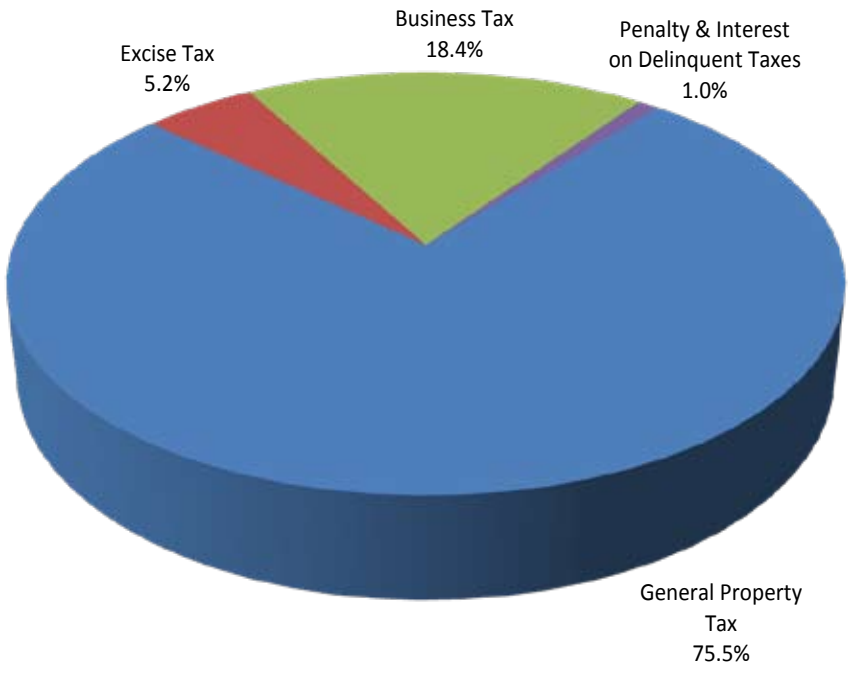
Fiscal Information

REVENUE EXPLANATION – GENERAL FUND
June 30, 2011 to July 1, 2012

Taxes

The City of Duluth's main revenue source is collected through Taxes. There are four primary categories for tax revenues: General Property Taxes, Excise Taxes, Business Taxes, and Penalties and Interest on Delinquent Taxes. The City has budgeted to collect $11,155,100 in Tax revenue during FY12, a decrease of -0.5% from FY11. The decrease is mainly due to property tax reassessments, which will result in lower property tax billings. The decrease is partially offset by an increase in Alcohol Beverage Taxes, Occupational Taxes, and Penalty and Interest on Delinquent Taxes.

Taxes	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
General Property Tax	$8,321,242	$8,185,691	$8,638,996	$8,417,100	-2.6%
Excise Tax	559,958	533,165	535,000	575,000	7.5%
Business Tax	2,170,330	1,986,350	1,965,850	2,055,000	4.5%
Penalty & Interest on Delinquent Taxes	68,886	74,134	66,200	108,000	63.1%
Total:	$11,120,416	$10,779,340	$11,206,046	$11,155,100	-0.5%



Fiscal Information

General Property Taxes

General Property Taxes are ad valorem taxes levied on an assessed valuation of real and/or Personal Property, Motor Vehicle, Intangible Taxes and Franchise Taxes within the City limits of Duluth.

General Property Tax	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Property Tax Revenue	$6,029,437	$5,934,662	$6,480,000	$6,024,600	-7.0%
Tax Overpayment	846	4,840	0	0	NA
Past Year's Tax Billings	0	0	25,000	0	-100.0%
FY04-FY10 Property Taxes	0	62,879	14,000	152,500	989.3%
Gwinnett County Motor Vehicle Taxes	390,195	327,742	315,000	330,000	4.8%
Transfer Taxes	9,336	14,073	15,000	15,000	0.0%
Intangible Taxes	44,674	38,655	39,996	45,000	12.5%
Franchise Taxes	1,846,754	1,802,841	1,750,000	1,850,000	5.7%
Total:	$8,321,242	$8,185,691	$8,638,996	$8,417,100	-2.6%

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. 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 are considered delinquent and penalties accrue.

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.

Gwinnett Motor Vehicle Taxes: Revenues that are received from ad valorem taxes levied on motor vehicle personal property.

Transfer Taxes: This revenue is collected as a real estate excise tax on transactions involving the sale of property.

Intangible Taxes: Revenues that are received as a tax on long term notes secured by real estate. The tax is imposed at a rate of $1.50 for each $500 of long term indebtedness.

Franchise Taxes: Taxes imposed on private companies for the privilege of using public property for private purposes. Public Utilities operating within the City of Duluth must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of way for transmission lines, pipes, wires, etc. The City receives franchise fees from 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.

Fiscal Information

Excise Taxes

Excise Taxes are levied on the sale, distribution and consumption of alcoholic beverages in the City limits.

Excise Tax	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Alcohol Beverage Tax	$510,668	$495,234	$500,000	$525,000	5.0%
Mixed Drink Excise Tax	49,289	37,931	35,000	50,000	42.9%
Total:	$559,958	$533,165	$535,000	$575,000	7.5%

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

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

Business Taxes

Business Taxes are levied on for profit business located within the City limits.

Business Tax	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Occupation Tax	$782,898	$657,966	$640,000	$740,000	15.6%
Occupational Tax Administration Fee	78,650	70,323	67,250	70,000	4.1%
Insurance Premium Tax	1,238,129	1,226,513	1,226,600	1,190,000	-3.0%
Institutional Tax	70,653	31,548	32,000	55,000	71.9%
Total:	$2,170,330	$1,986,350	$1,965,850	$2,055,000	4.5%

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

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

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

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

Fiscal Information

Penalty & Interest on Delinquent Taxes

Penalties and interest on delinquent taxes are amounts assessed as penalties for the payment of taxes after their due date, and the interest charged on delinquent taxes from their due date to the date of actual payment.

Penalties & Interest on Delinquent Taxes	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Interest on Delinquent Taxes	$13,809	$19,960	$18,000	$35,000	94.4%
Tax Penalty	33,483	40,543	38,000	60,000	57.9%
Alcohol Late Penalty	6,675	1,150	200	500	150.0%
Occupational Tax Penalty	12,354	8,737	6,500	9,000	38.5%
Tax Fl FA Cost	2,564	3,744	3,500	3,500	0.0%
Total:	$68,886	$74,134	$66,200	$108,000	63.1%

Interest on Delinquent Taxes: All tax payments that are considered delinquent are subject to accrue interest.

Tax Penalty: Property Tax billings are mailed out September 1st each year. Collections received after November 30th are considered delinquent and charged a 10% penalty plus 1% interest per month delinquent.

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

Occupational Tax Penalties: Occupational Taxes received after March 31st are considered delinquent and charged a 10% penalty plus 1.5% interest per month delinquent.

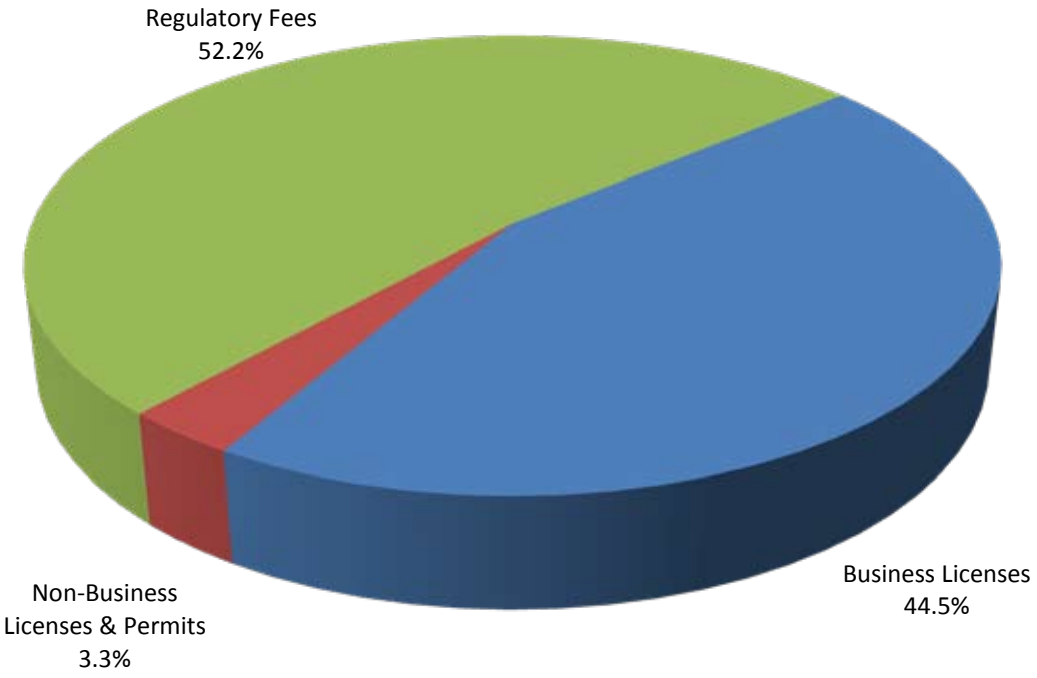
Tax Fl FA cost: This revenue is collected to recover the City's cost of filing Fieri Facias (Fi Fa's) on delinquent taxes and fees for filing tax liens on properties with severely delinquent property tax.

Fiscal Information

Licenses and Permits

The City of Duluth has three categories for the collection of revenues from licenses and permits: Business Licenses, Non-Business Licenses & Permits, and Regulatory Fees. The City has budgeted to collect $520,901 in Licenses and Permits revenue during FY12, a decrease of -7.4% from FY11. This decrease is primarily due to the anticipation of a continued decline in both residential and commercial building permits.

Licenses & Permits	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Business Licenses	$244,425	$201,579	$222,500	$232,000	4.3%
Non-Business Licenses & Permits	3,669	20,229	17,000	17,000	0.0%
Regulatory Fees	266,587	345,616	323,000	271,901	-15.8%
Total:	$514,681	$567,424	$562,500	$520,901	-7.4%



Fiscal Information

Business Licenses

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

Business Licenses	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Alcohol Handling Permits	$14,120	$21,447	$17,500	$22,000	25.7%
Beer Only Package	2,500	3,250	2,000	0	-100.0%
Beer & Wine Package	20,950	21,450	32,000	32,000	0.0%
Beer, Wine, Liquor Consumption	119,650	69,269	87,500	88,000	0.6%
Package Store Licenses	30,000	30,300	30,000	30,000	0.0%
Beer & Wine Consumption	19,425	15,650	15,000	15,500	3.3%
Beer Only Consumption	1,500	1,000	0	1,000	NA
Wine Only Consumption	0	100	0	0	NA
Insurance License Fees	33,930	35,363	35,000	40,000	14.3%
Alcohol Application Fees	2,350	3,750	3,500	3,500	0.0%
Total:	$244,425	$201,579	$222,500	$232,000	4.3%

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

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

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

Non-Business Licenses & Permits

Non-Business Licenses & Permits are revenues from all non-business licenses and permits levied according to the benefits presumably conferred by the license or permit.

Non-Business Licenses & Permits	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Repermitting Building Permits	$850	$0	$500	$500	0.0%
Rezoning	1,195	1,219	1,500	1,500	0.0%
Sign Permits	9,545	12,160	9,500	9,500	0.0%
Planning Review Fees	-9,167	6,500	5,000	5,000	0.0%
Vendor Fees	1,246	350	500	500	0.0%
Total:	$3,669	$20,229	$17,000	$17,000	0.0%

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

Fiscal Information

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

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

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

Regulatory Fees

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

Regulatory Fees	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Development Permits/Land Disturbance	$4,959	$3,340	$4,000	$8,000	100.0%
Reinspection Fees	1,350	200	500	500	0.0%
Compliance Inspection	0	0	100	0	-99.0%
V/SE/CU Application	3,740	2,376	3,000	3,000	0.0%
Building Permits Residential	84,810	172,499	165,000	150,000	-9.1%
Building Permits Commercial	163,880	157,396	142,000	100,000	-29.6%
Mechanical Permits	6,190	9,060	7,000	8,500	21.4%
Swimming Pool Permits	100	0	300	300	0.0%
NPDES Stormwater/Development Fee	660	228	500	500	0.0%
Planning & Zoning Misc. Income	899	517	500	1,000	100.0%
Planning & Development Sale of Ordinances	0	0	100	100	0.0%
Total:	$266,587	$345,616	$323,000	$271,900	-15.8%

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

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

Compliance Inspection: Fee for inspection to assure non-compliance citations have been corrected.

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

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

Fiscal Information

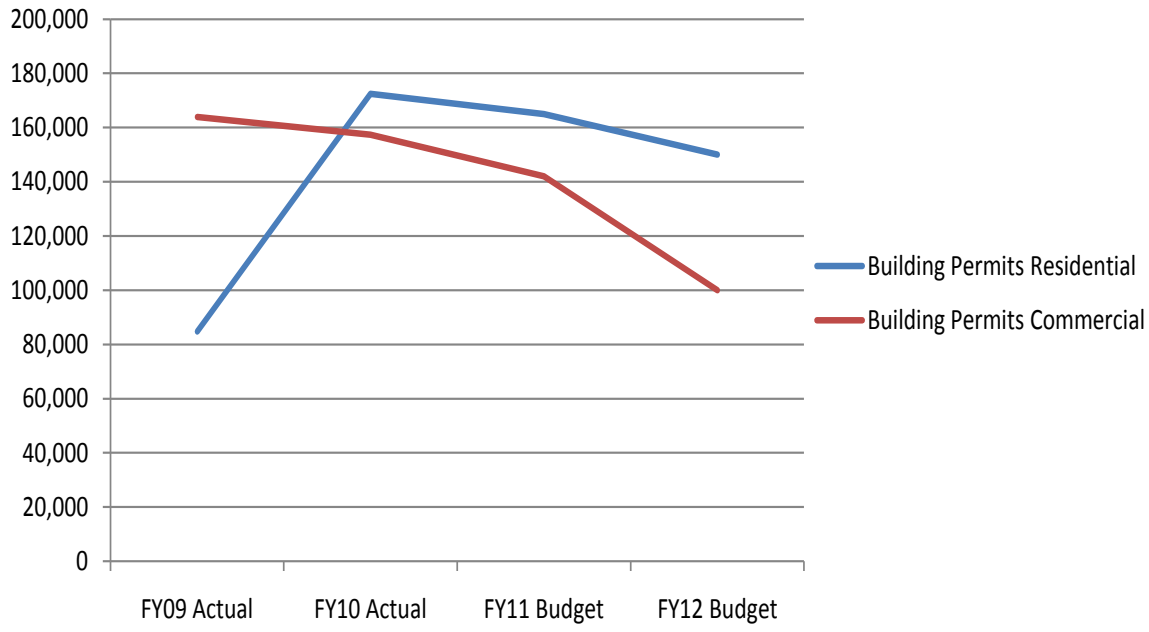
Swimming Pool Permits: Permit fee for the construction and inspection of new swimming pool within City limits.

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

Sale of Ordinances: Fees for the reproduction and sale of Planning and Development related ordinances.

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

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



Fiscal Information

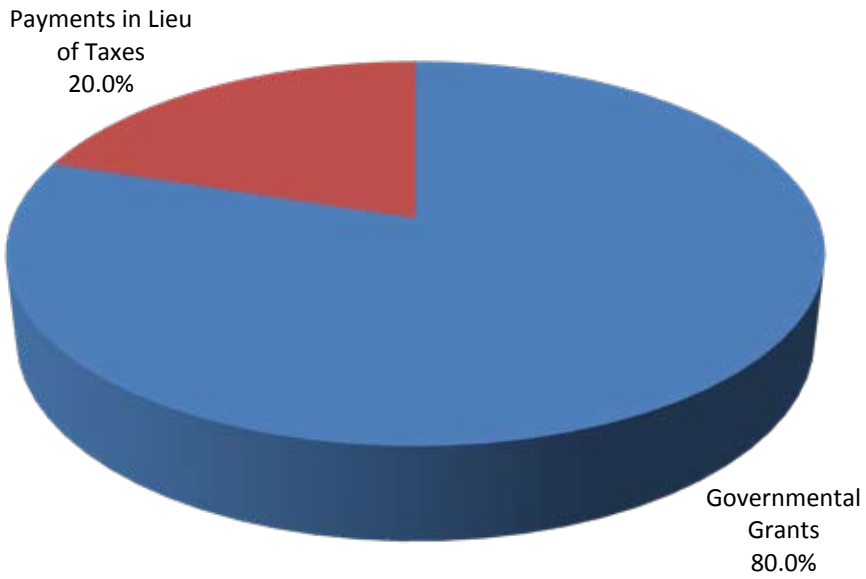
Intergovernmental Revenues

Intergovernmental Revenues are revenues from other governmental entities or non-profits in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. The City has budgeted to collect $5,000 in Intergovernmental Revenues during FY12, a decrease of -30.1% from FY11.

Intergovernmental Revenues	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Governmental Grants	$0	$71,861	$7,150	$4,000	-44.1%
Payments in Lieu of Taxes	1,293	420	0	1,000	NA
Total:	$1,293	$72,281	$7,150	$5,000	-30.1%

Governmental Grants: Payments to the City of Duluth by the federal or state government for specified purposes. In FY12, Government Grants will contribute 50% of the cost to purchase bullet proof vests for the City's police officers.

Payments in Lieu of Taxes: Payments received by the City of Duluth made from another governmental entity or non-profit in lieu of property taxes that it would have had to pay had its property been subject to taxation on the same basis as privately owned property. In FY12, the City has budgeted to collect payments in lieu of tax from the Buford Housing Authority located in Duluth's City limits.

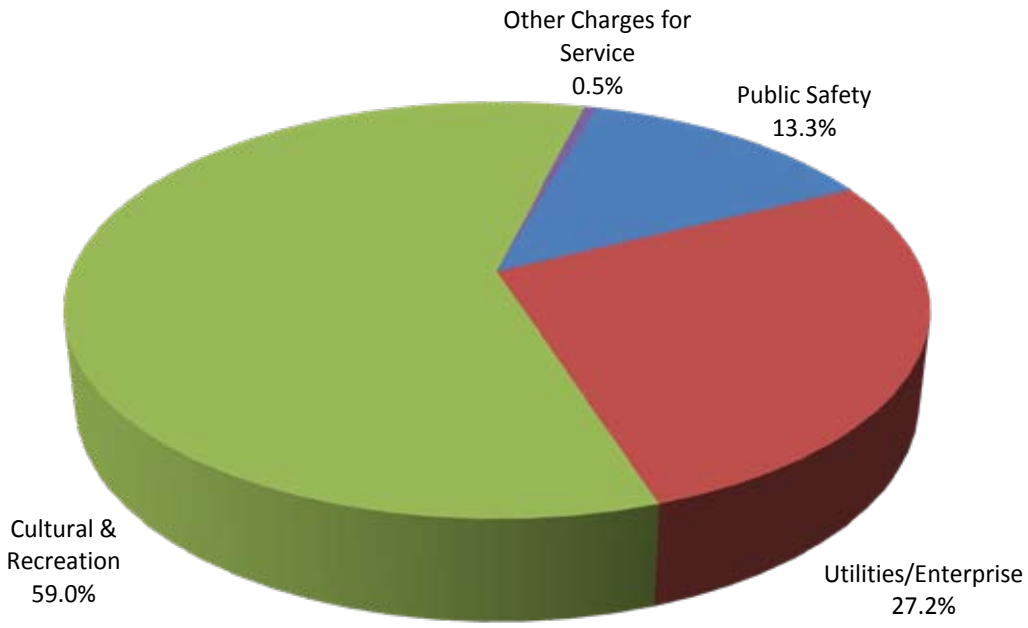


Fiscal Information

Charges for Service

Charges for Service are fees collected by the City of Duluth for services that it provides. The City of Duluth collects revenues from four primary categories of service: Public Safety, Utilities/Enterprise, Cultural and Recreation, and Other Charges for Service. The City has budgeted to collect $503,599 in revenues for charges for service, an increase of 16.7% from FY11. This increase is mainly due to an increase in revenue from rebates for the City's garbage collection as well as an increase in revenue from the City's recreational programs.

Charges for Service	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Public Safety	$54,633	$55,882	$70,000	$67,000	-4.3%
Utilities/Enterprise	8,228	31,401	93,096	136,849	47.0%
Cultural & Recreation	229,210	269,506	267,950	297,000	10.8%
Other Charges for Service	910	523	625	2,750	340.0%
Total:	$292,981	$357,312	$431,671	$503,599	16.7%



Fiscal Information

Public Safety

Public Safety revenues are fees collected by the City of Duluth to help defray the cost of selected public safety services.

Public Safety	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Police Department Copies	$6,354	$8,450	$7,000	$7,000	0.0%
False Alarms	0	0	20,000	15,000	-25.0%
Police Department Fingerprints	19,894	17,374	15,000	15,000	0.0%
Criminal History Background	28,385	30,058	28,000	30,000	7.1%
Total:	$54,633	$55,882	$70,000	$67,000	-4.3%

False Alarms: In FY11, the City of Duluth passed an ordinance to levy a fee to be collected as a result of a police call to a false alarm. These fees are collected year round as false alarms occur.

Utilities/Enterprises

Utilities/Enterprises are fees charges for utility services provided by the City of Duluth.

Utilities/Enterprises	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Garbage Bags - 32 Gallon	$0	$0	$1,312	$1,024	-22.0%
Garbage Bags - Senior 32 Gallon	0	0	2,002	2,000	-0.1%
Garbage Bags - 13 Gallon	0	0	525	525	0.0%
Garbage Bags - Senior 13 Gallon	0	0	132	110	-16.7%
Garbage Bags - 42 Gallon	0	0	625	125	-80.0%
Garbage Bags - Senior 42 Gallon	0	0	500	65	-87.0%
Paper Recycling Proceeds	8,228	9,133	13,000	13,000	0.0%
Garbage Bag Rebate	0	22,268	75,000	120,000	60.0%
Total:	$8,228	$31,401	$93,096	$136,849	47.0%

Garbage Bags: In FY11, the City of Duluth contracted with Republic Services for garbage collection. The City's garbage collection is financed through the sale of mandatory garbage bags which can be purchased at several locations such as the City Hall and local grocery stores. Seniors with qualifying income levels receive a discount on garbage bags purchased at City Hall.

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

Cultural and Recreation

Cultural and Recreation revenues are collected as fees administered by the City for the renting of City facilities and offering various recreational programs and camps.

Cultural & Recreation	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Meeting Room Rental	$11,144	$6,536	$6,000	$6,000	0.0%
Bunten Rd. Facility Rental	540	1,880	0	500	NA
Field Rental	24,872	30,234	30,000	45,000	50.0%
Gym Rental	12,456	12,410	12,000	15,000	25.0%
Facility Rental - Rogers Bridge	940	375	500	5,000	900.0%
Facility Rental - WP Jones	1,605	1,440	1,000	1,500	50.0%
Admission Fees Red Clay	0	108	19,450	5,000	-74.3%
Recreational Programs	53,922	94,372	80,000	100,000	25.0%
Day Camp	77,031	70,021	75,000	75,000	0.0%
Tennis Camp/Court Fees	40,142	40,861	35,000	35,000	0.0%
Special Events Camps	6,559	11,272	9,000	9,000	0.0%
Total:	$229,210	$269,506	$267,950	$297,000	10.8%

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

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

Red Clay Admission Fees: The City of Duluth collects a percentage of ticket sales for Red Clay theatre events.

Day Camp: This revenue source is collected thru registration fees from Bunten Park's weekly themed summer day camps for children ages 4-12. Fees offset the summer hires and instructor's expenditures line item for recreational program Summer Day Camp. These fees are collected monthly.

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

Special Event Camps: This revenue source is collected from year round sports camps, including Challenger Soccer, Tavani Soccer and the Michael Douglas Basketball as well as from various senior activities such as the Senior Valentines Dance.

Fiscal Information

Other Charges for Service

The City of Duluth collects revenue from other charges for service including Bad Check Fees and Online Convenience Fees.

Other Charges for Services	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Bad Check Fee	$235	$115	$125	$200	60.0%
Online Convenience Fee	675	408	500	2,550	410.0%
Total:	$910	$523	$625	$2,750	340.0%

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

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

Fiscal Information

Fines and Forfeitures

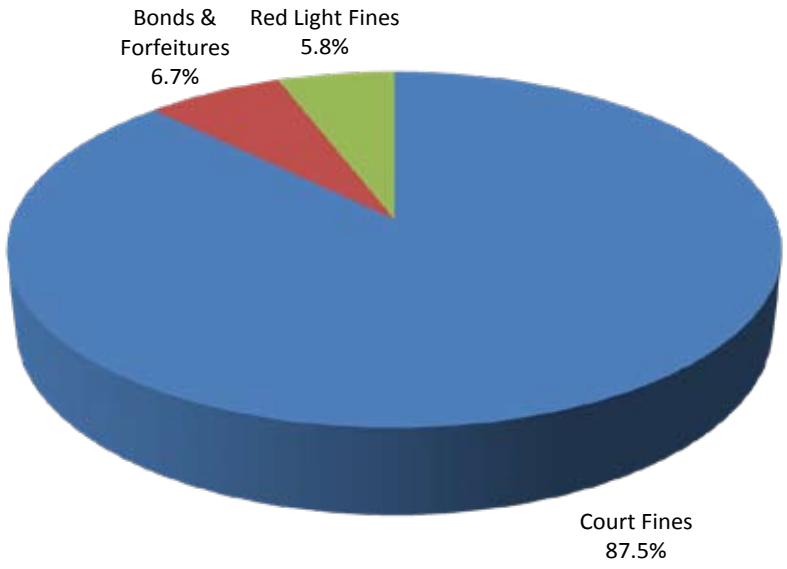
Fines and Forfeitures include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, for the neglect of official duty, and from forfeiture of bonds paid for the release of jailed individuals. The City has three funds for Fines and Forfeitures: Court Fines, Bond and Forfeitures, and Red Light Camera Fines. Duluth has budgeted to collect $2,971,000 in Fines and Forfeitures revenues in FY12, a decrease of -24.2% from FY11. The reduction is largely due to a -$800,000 decrease in Court Fine revenue caused by a legal dispute between Gwinnett County and the cities of Gwinnett over the expired contracts for Service Delivery Strategy (SDS).

Fines & Forfeitures	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Court Fines	$2,877,762	$3,622,377	$3,400,000	$2,600,000	-23.5%
Bonds & Forfeitures	422,931	304,157	350,000	200,000	-42.9%
Red Light Fines	336,485	133,563	171,000	171,000	0.0%
Total:	$3,637,179	$4,060,098	$3,921,000	$2,971,000	-24.2%

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

Bond & Forfeitures: Revenues derived from bonds posted by defendants as performance guarantees to ensure their appearance in court on a later date.

Red Light Fines: The City of Duluth contracts out our red light camera monitoring to an external private company. The dollar amount presented in this budget document is the City's net revenue after covering the cost of the monitoring service.



Fiscal Information

Investment Income

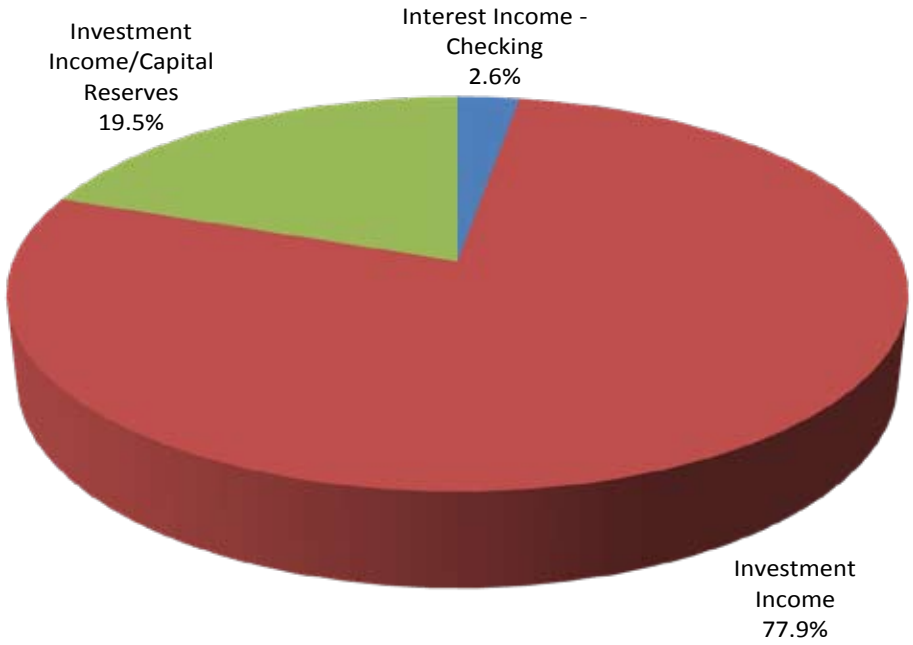
Investment income includes monies derived from the investment of City assets. The City of Duluth has three sources of Investment Income: Interest income from checking, General Investment Income, and Investment Income from Capital Reserves. The City has budgeted to collect $154,000 in Investment Income revenues during FY12, a decrease of -14.0% from FY11. This decrease is due to a withdrawal of funds from the Capital Reserve contributing to a lower investment income.

Investment Income	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Interest Income - Checking	$8,786	$4,405	$4,000	$4,000	0.0%
Investment Income	343,780	206,240	130,000	120,000	-7.7%
Investment Income/Capital Reserves	103,357	75,904	45,000	30,000	-33.3%
Total:	$455,923	$286,549	$179,000	$154,000	-14.0%

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

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

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



Fiscal Information

Contributions and Donations

Contributions and Donations are financial resources provided by private contributions. The City of Duluth has five sources of Contributions and Donations: Brick Donations, Flag Donations, Firework Donations, Annual Fall Festival, and Special Events Sponsors. The City has budgeted to collect $64,510 in Contributions and Donations revenue during FY12, a decrease of -18.4% from FY11. The decrease is mainly due to an anticipated reduction in Special Events Sponsor revenue.

Contributions and Donations	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Brick Donations	$0	$42	$0	$210	NA
Flag Donations	300	0	100	100	0.0%
Fireworks Donations	1,690	5,466	4,000	2,200	-45.0%
Annual Fall Festival	100,000	50,520	50,000	50,000	0.0%
Special Events Sponsors	1,650	24,268	25,000	12,000	-52.0%
Total:	$103,640	$80,296	$79,100	$64,510	-18.4%

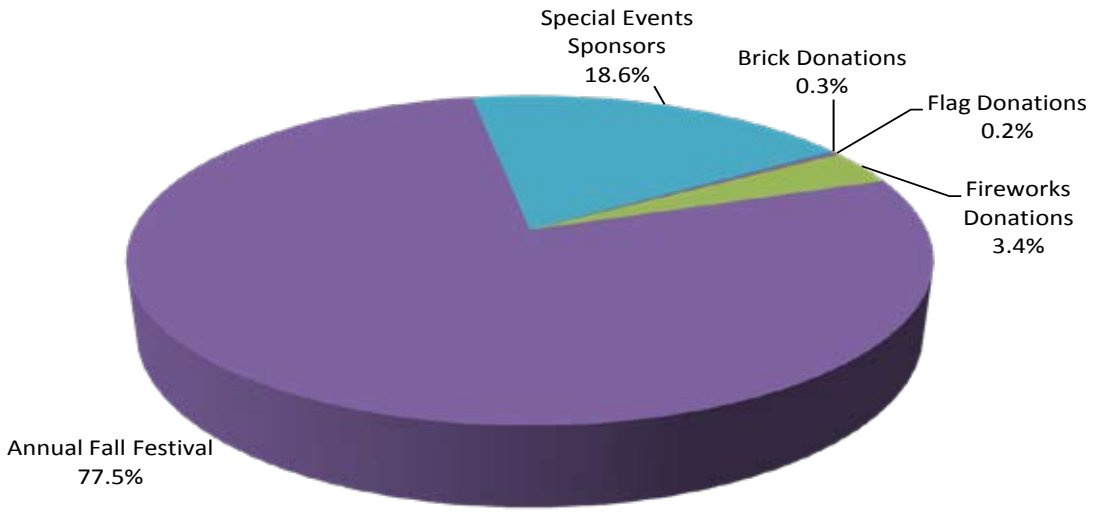
Brick Donations: Revenues derived from the sale of engraved bricks that are placed in the City's Town Green.

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

Firework Donations: Revenues derived from donations to support the City's annual July 3rd event.

Annual Fall Festival: Revenue derived from the Fall Festival Committee that is used to support various City events.

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

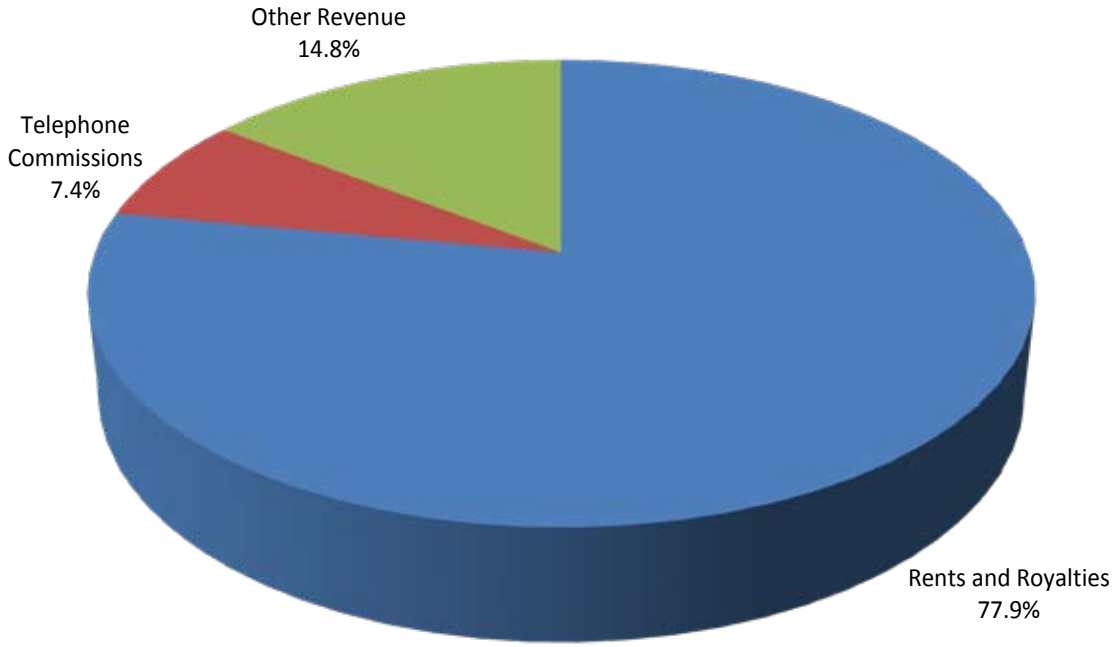


Fiscal Information

Miscellaneous Revenue

Miscellaneous revenues are revenues received that are not otherwise classified. The City of Duluth has four primary categories of Miscellaneous Revenues: Rents and Royalties, Telephone Commissions, Reimbursements from Damaged Property, and Other Revenue. The City has budgeted to collect $149,000 in Miscellaneous Revenues during FY12, an increase of 16.7% from FY11. This increase is mainly due to the expected increase in the rental of the City's downtown properties and an increase in miscellaneous revenues.

Miscellaneous Revenues	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Rents and Royalties	$92,692	$102,435	$106,500	$116,000	8.9%
Telephone Commissions	11,149	11,156	11,000	11,000	0.0%
Reimbursements from Damaged Property	48,358	28,917	0	0	NA
Other Revenue	40,201	20,230	10,200	22,000	115.7%
Total:	$192,400	$162,738	$127,700	$149,000	16.7%



Rents and Royalties

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

Rents and Royalties	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Downtown Rental Income	$63,048	$72,741	$60,000	$60,000	0.0%
Community Room Rental	100	0	0	0	NA
Festival Center Rental	24,588	27,476	25,000	35,000	40.0%
Festival Center Table Rental	1,474	325	1,000	0	-100.0%
Festival Center Linen/Equipment Rental	3,482	1,894	1,500	2,000	33.3%
Red Clay Rental	0	0	19,000	19,000	0.0%
Total:	$92,692	$102,435	$106,500	$116,000	8.9%

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

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

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

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

Red Clay Rental: Revenue collected by the City from the private rental of Red Clay Theatre.

Telephone Commission

Telephone Commissions are collected by the City as a result of private telephone equipment being located on the City's property.

Telephone Commissions	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Rental Income Grid	$11,149	$11,156	$11,000	$11,000	0.0%
Total:	$11,149	$11,156	$11,000	$11,000	0.0%

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

Fiscal Information

Other Revenue

Other Revenue income is all miscellaneous revenues not included above.

Other Revenue	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Miscellaneous Revenue	$8,644	$15,884	$6,000	$19,000	216.7%
Police Department Miscellaneous Revenue	2,522	2,746	2,500	2,000	-20.0%
Income From Copies, etc.	8,692	147	500	500	0.0%
Town Green Concession	0	286	0	0	NA
Dumpster Card Fees	0	500	500	500	0.0%
Sale of Miscellaneous Merchandise	546	668	700	0	-100.0%
Flexible Spending Gain/Loss	183	0	0	0	NA
401A Employee Forfeitures	19,614	0	0	0	NA
Total:	$40,201	$20,230	$10,200	$22,000	115.7%

Miscellaneous Revenue: All other revenues not classified elsewhere.

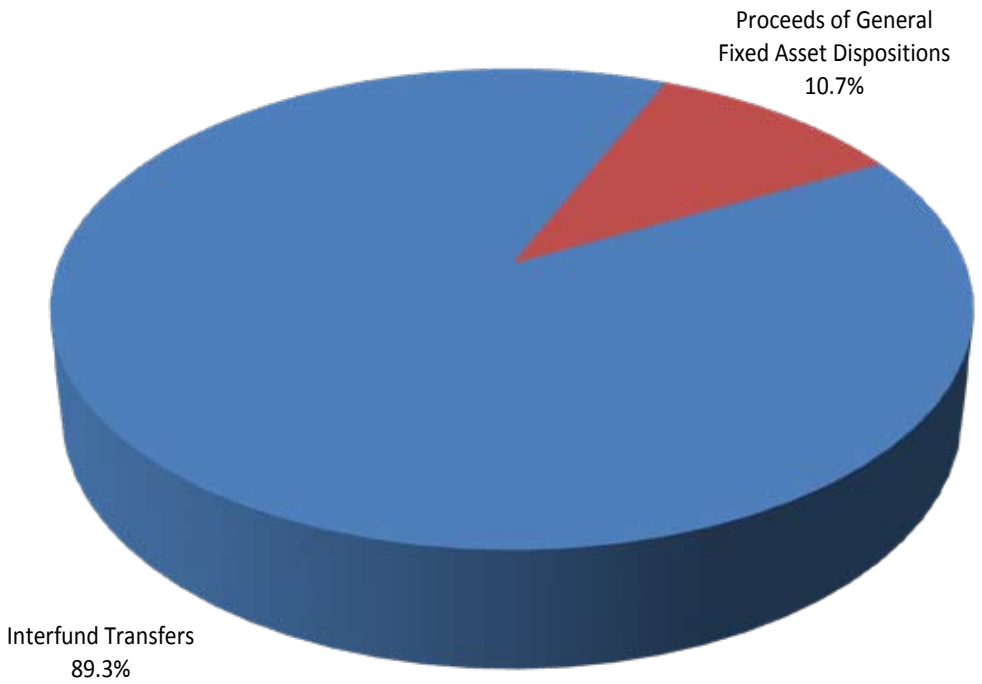
Police Department Miscellaneous Revenue: All police revenues not classified elsewhere.

Fiscal Information

Other Financing Sources

Other Financing Sources include any revenues collected by the City that are not included in other funds already described. The City of Duluth has three primary categories for this fund: Interfund Transfers, Proceeds of General Fixed Asset Dispositions, and Proceeds of General Long-Term Liabilities. The City has budgeted to collect $116,500 in Other Financing Source revenues during FY12, a decrease of -34.2% from FY11. This decrease is mainly due to the expectation of fewer transfers in FY12 and a decrease in auction proceeds from the sale of city assets.

Other Financing Sources	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Interfund Transfers	-$70	$605,759	$137,150	$104,000	-24.2%
Proceeds of General Fixed Asset Dispositions	26,456	5,550	40,000	12,500	-68.8%
Proceeds of General Long-Term Liabilities	1,990,122	0	0	0	NA
Total:	$2,016,508	$611,309	$177,150	$116,500	-34.2%



Interfund Transfers

Interfund Transfers are used to record the transfer of monies from one fund to another.

Interfund Transfer	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Transfer to Fund 100	$77,519	-$77,486	$0	$0	NA
Transfer from Federal Drug Fund	0	0	7,150	4,000	-44.1%
Transfer from Police Tech Fund	0	150,000	130,000	100,000	-23.1%
Transfer from SPLOST 2005	13,179	350,352	0	0	NA
Transfer from Fund 340	-87,206	-28,883	0	0	NA
Transfer from SPLOT 2009	0	211,776	0	0	NA
Transfer from Fund 540	-3,888	0	0	0	NA
Transfer from Fund 320016	0	1	0	0	NA
Transfer from Fund 581 COPS	38	0	0	0	NA
Transfer from FD 580 Mounted Patrol	288	0	0	0	NA
Total:	-$70	$605,759	$137,150	$104,000	-24.2%

Transfer from Federal Drug Fund: Transfers of monies to the General Fund to contribute to the cost of purchasing bullet proof vests for the City's police officers.

Transfer from Police Tech Fund: Transfer of monies to the General Fund that are used to offset part of the City's annual debt payment for the purchase of police software in FY09.

Proceeds of General Fixed Asset Disposals

Proceeds of General Fixed Asset Disposals are proceeds received by the City from the sale of city owned assets.

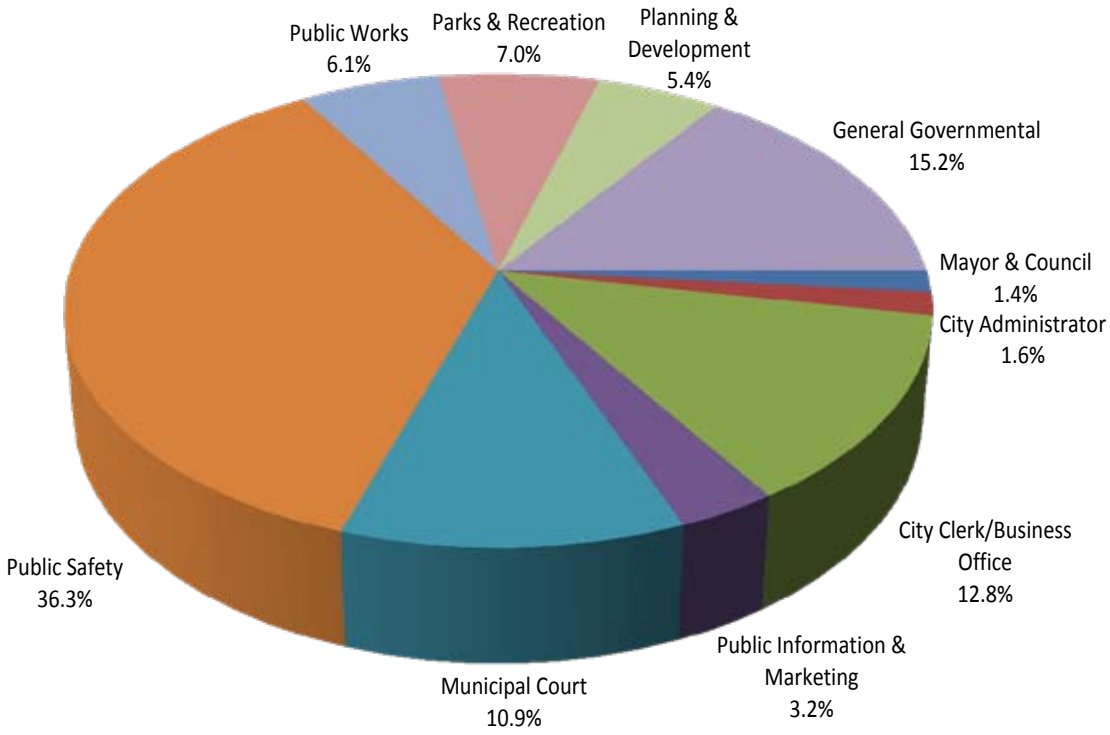
Proceeds of General Fixed Asset Disposals	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Auction Proceeds	$25,066	$1,910	$40,000	$12,500	-68.8%
Sale of Property/Capital Assets	1,390	3,640	0	0	NA
Total:	$26,456	$5,550	$40,000	$12,500	-68.8%

Auction Proceeds: Proceeds from the sale of city owned assets at public auction.

By Function

General Fund Expenditures by Function	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change	% Total
Mayor & Council	$234,228	$223,904	$349,447	$263,588	-24.6%	1.4%
City Administrator	265,914	217,367	342,648	299,622	-12.6%	1.6%
City Clerk/Business Office	1,996,494	2,056,705	2,290,884	2,395,877	4.6%	12.8%
Public Information & Marketing	640,001	613,032	619,113	595,017	-3.9%	3.2%
Municipal Court	1,585,925	1,720,075	2,045,932	2,040,873	-0.2%	10.9%
Public Safety	6,768,850	6,159,263	6,644,679	6,765,665	1.8%	36.3%
Public Works	1,094,615	879,427	1,030,252	1,146,741	11.3%	6.1%
Parks & Recreation	1,192,264	1,135,091	1,271,312	1,312,581	3.2%	7.0%
Planning & Development	1,066,419	927,603	1,000,554	1,008,534	0.8%	5.4%
General Governmental	4,515,512	2,509,008	2,317,466	2,827,323	22.0%	15.2%
Total: General Fund Expenditures	$19,360,222	$16,441,474	$17,912,287	$18,655,821	4.2%	100.0%

Please Note: General Government also includes Boards and Committees, Debt Service, and Other Financing.



Expenditure Summary

Summary of General Fund Enpenditures	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change	% total
Mayor & Council	$234,228	$223,904	$349,447	$263,588	-24.6%	1.4%
Alcohol Review Boards	0	942	1,319	943	-28.5%	0.0%
Finance Committee	0	377	540	540	0.0%	0.0%
Zoning Board	377	188	1,938	1,938	0.0%	0.0%
Planning Commission	1,399	1,238	3,876	3,876	0.0%	0.0%
City Administrator	265,914	217,367	342,648	299,622	-12.6%	1.6%
Clerk Administration	1,136,438	1,224,475	904,891	950,819	5.1%	5.1%
Finance Office	0	0	239,952	246,809	2.9%	1.3%
Business Office	0	0	203,694	210,448	3.3%	1.1%
Information Technology	545,492	523,330	598,737	620,523	3.6%	3.3%
Human Resources	194,416	185,336	196,555	213,249	8.5%	1.1%
Custodian/Building Maintenance	120,148	123,563	147,055	154,029	4.7%	0.8%
General Government	2,178,743	621,379	458,726	421,310	-8.2%	2.3%
Public Information Administration	379,940	410,541	353,613	347,191	-1.8%	1.9%
Downtown/Main Street	149,565	96,364	111,750	102,500	-8.3%	0.5%
Festival Center	110,497	97,584	107,800	101,135	-6.2%	0.5%
Red Clay Theatre	0	8,543	45,950	44,191	-3.8%	0.2%
Municipal Court	1,585,925	1,720,075	2,045,932	2,040,873	-0.2%	10.9%
Police Administration	959,314	755,405	773,010	821,532	6.3%	4.4%
Criminal Investigation	627,639	557,779	678,700	679,407	0.1%	3.6%
Police Uniform Division	3,794,979	3,149,944	3,180,033	3,190,076	0.3%	17.1%
Police Support Division	220,546	887,898	1,090,302	1,174,497	7.7%	6.3%
Community Policing Division	331,426	304,881	415,864	391,296	-5.9%	2.1%
Vehicle Maintenance Division	597,307	463,667	334,510	336,597	0.6%	1.8%
Red Light Monitoring	237,639	39,689	172,260	172,260	0.0%	0.9%
Public Works Administration	997,169	805,446	950,057	1,055,156	11.1%	5.7%
Community Enhancement	22,144	12,650	17,500	20,500	17.1%	0.1%
Citywide Building/Property Maintenance	75,302	61,331	62,695	71,085	13.4%	0.4%
Storm Water	0	0	0	0	NA	0.0%
Cultural Recreation Administration	833,117	807,406	887,765	1,014,188	14.2%	5.4%
Recreation Programs	122,497	123,878	113,508	148,562	30.9%	0.8%
Park Areas	236,650	203,806	270,039	149,831	-44.5%	0.8%
Planning & Development Administration	754,077	667,992	644,163	643,235	-0.1%	3.4%
Street Lights	312,342	259,611	253,452	261,000	3.0%	1.4%
Economic Development	0	0	102,939	104,299	1.3%	0.6%
Debt Service	140,000	412,091	412,093	412,093	0.0%	2.2%
Other Financing	2,194,993	1,472,792	1,438,974	1,986,623	38.1%	10.6%
Total: General Fund Expenditures	**$19,360,222**	**$16,441,474**	**$17,912,287**	**$18,655,821**	4.2%	100.0%
Total General Fund Revenues	**$18,335,020**	**$16,977,348**	**$16,691,317**	**$15,639,610**	-6.30%	
Net General Fund	**-$1,025,202**	**$535,874**	**-$1,220,970**	**-$3,016,211**		

By Department

Department	FY12 Budget
City Administrator	
City Administrator	$299,622
City Clerk / Business Office	
Clerk Administration	$950,819
Finance Office	$246,809
Business Office	$210,448
Information Technology	$620,523
Human Resources	$213,249
Custodian/Building Maintenance	$154,029
Total: City Clerk / Business Office	$2,395,877
General Government	
Mayor & Council	$263,588
Boards and Committees	$7,297
General Government	$421,310
Debt Service	$412,093
Other Financing	$1,986,623
Total General Government	$3,090,911
Public Information / Marketing	
Public Information Administration	$347,191
Downtown/Main Street	$102,500
Festival Center	$101,135
Red Clay Theatre	$44,191
Total: Public Information / Marketing	$595,017
Municipal Court	
Municipal Court	$2,040,873

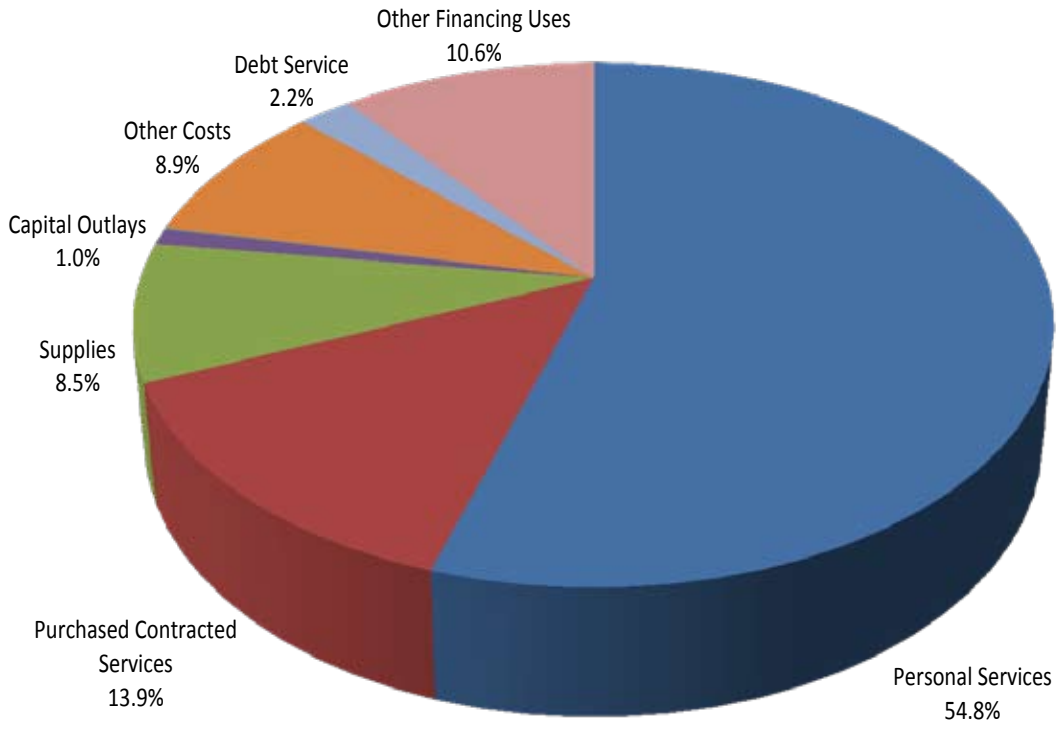
Expenditure Summary

By Department

Department	FY12 Budget
Public Safety	
Police Administration	$821,532
Criminal Investigation	$679,407
Police Uniform Division	$3,190,076
Police Support Division	$1,174,497
Community Policing Division	$391,296
Vehicle Maintenance Division	$336,597
Red Light Monitoring	$172,260
Total: Public Safety	$6,765,665
Public Works	
Public Works Administration	$1,055,156
Community Enhancement	$20,500
Citywide Building/Property Maintenance	$71,085
Total: Public Works	$1,146,741
Parks and Recreation	
Cultural Recreation Administration	$1,014,188
Recreation Programs	$148,562
Park Areas	$149,831
Total: Parks & Recreation	$1,312,581
Planning & Development	
Planning & Development Administration	$643,235
Street Lights	$261,000
Economic Development	$104,299
Total: Planning & Development	$1,008,534
Total: General Fund Expenditures	$18,655,821

By Object Classification

General Fund Expenditures by Object Classifications	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change	% Total
Personal Services	$9,342,818	$9,057,441	$10,308,108	$10,225,462	-0.8%	54.8%
Purchased Contracted Services	4,154,402	2,211,233	2,430,473	2,586,901	6.4%	13.9%
Supplies	1,862,571	1,709,248	1,565,025	1,584,445	1.2%	8.5%
Capital Outlays	424,679	192,183	0	188,666	NA	1.0%
Interdepartmental Charges	7,590	4,688	15,000	15,000	0.0%	0.1%
Other Costs	1,063,132	1,211,762	1,657,594	1,656,631	-0.1%	8.9%
Debt Service	310,036	582,127	497,113	412,093	-17.1%	2.2%
Other Financing Uses	2,194,993	1,472,792	1,438,974	1,986,623	38.1%	10.6%
Total: General Fund Expenditures	$19,360,222	$16,441,474	$17,912,287	$18,655,821	4.2%	100.0%





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 (Gwinnett Daily Post).

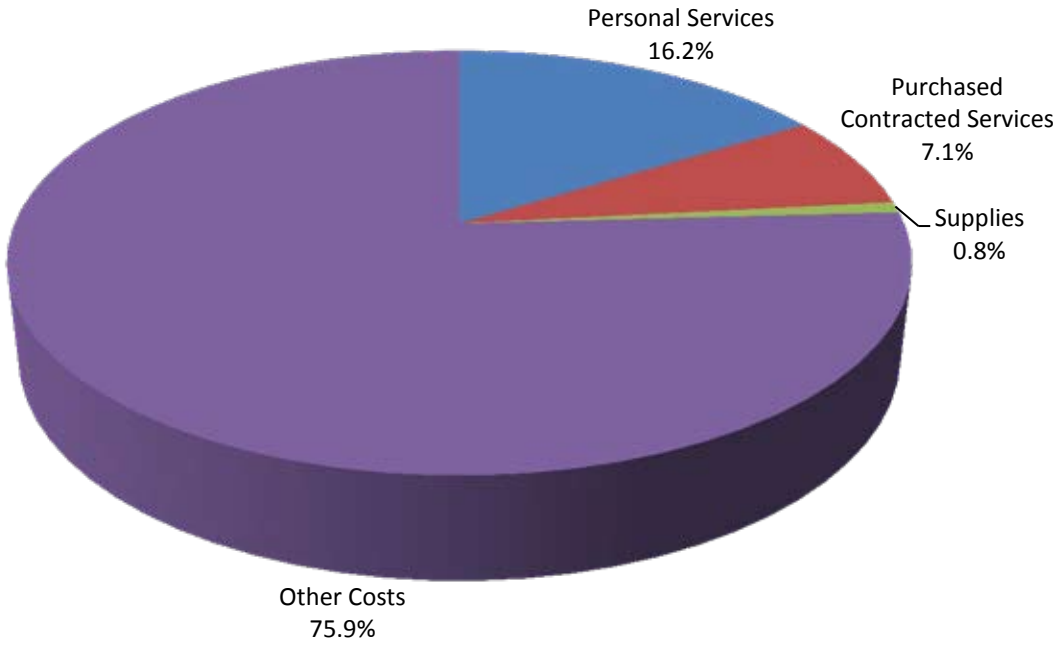
The City Council provides policy direction and leadership to the City officials and serves as a liaison between the City and a variety of committees, boards, commissions, and citizen groups considering community issues.

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.

Fiscal Information

Mayor & Council	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$45,731	$41,338	$42,630	$42,630	0.0%
Purchased Contracted Services	15,505	8,681	17,597	18,836	7.0%
Supplies	2,956	3,849	4,200	2,122	-49.5%
Other Costs	0	0	200,000	200,000	0.0%
Debt Service	170,036	170,036	85,020	0	-100.0%
Total:	$234,228	$223,904	$349,447	$263,588	-24.6%



City Administrator



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.

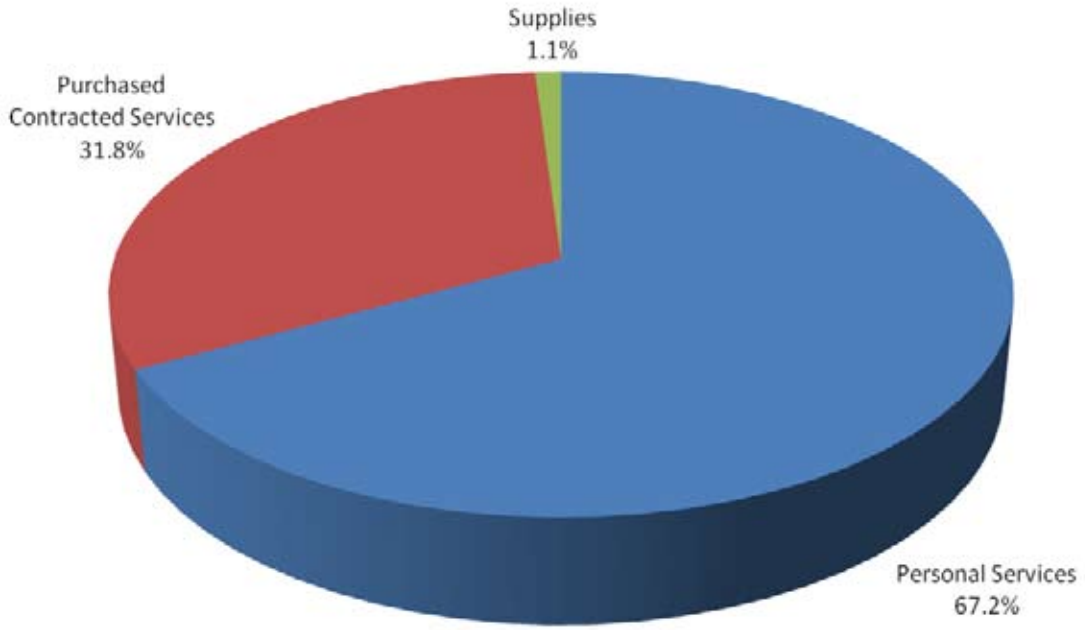
The City Administrator will continue to provide the Mayor and Council with various options and recommendations for the best course(s) of action to resolve challenges as they surface. Then, based on their policy decisions, the City Administrator will initiate the necessary steps to accomplish resolution.

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	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Administrator	1		1		1	
Senior Administrative Assistant	1		1		1	
Office Assistant		1				
Total:	2	1	2	0	2	0

City Administrator	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$210,717	$193,490	$201,198	$201,222	0.0%
Purchased Contracted Services	48,487	20,366	137,700	95,150	-30.9%
Supplies	6,709	3,511	3,750	3,250	-13.3%
Total:	$265,914	$217,367	$342,648	$299,622	-12.6%



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 providing 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.

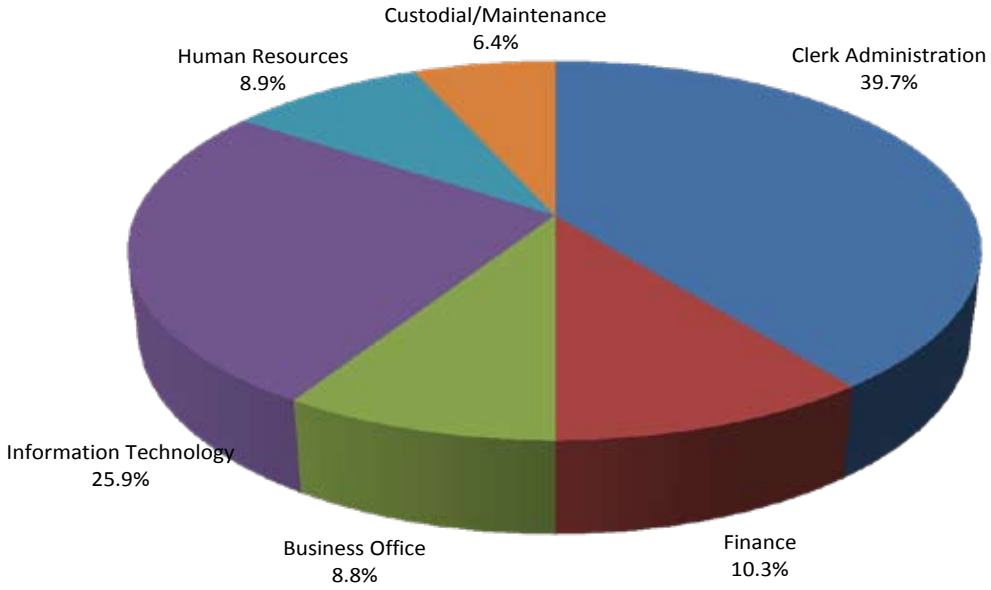
To continue to work toward improvements to the City's Web Site (www.duluthga.net) to provide effective communication with the Citizens.

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.

Fiscal Information

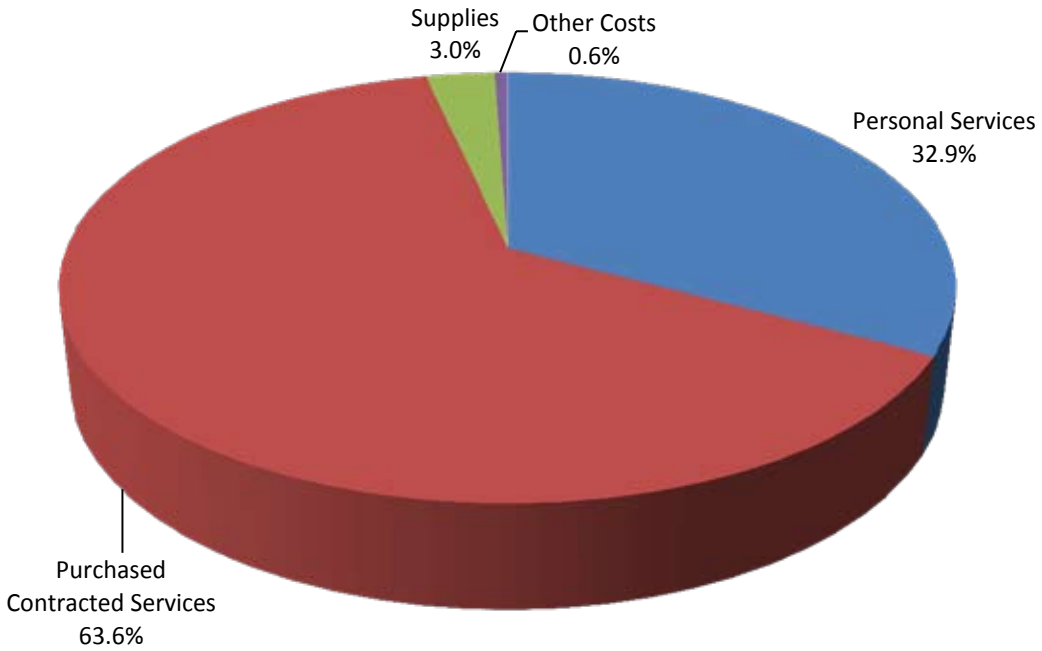
City Clerk/Business Office	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Clerk Administration	$1,136,438	$1,224,475	$904,891	$950,819	5.1%
Finance	0	0	239,952	246,809	2.9%
Business Office	0	0	203,694	210,448	3.3%
Information Technology	545,492	523,330	598,737	620,523	3.6%
Human Resources	194,416	185,336	196,555	213,249	8.5%
Custodial/Maintenance	120,148	123,563	147,055	154,029	4.7%
Total: City Clerk/Business Office	$1,996,494	$2,056,705	$2,290,884	$2,395,877	4.6%



Fiscal Information

Clerk Administration	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Clerk	1		1		1	
Deputy City Clerk	1		1		1	
Records Coordinator	1		1		1	
Compliance Inspector				1		1
College Intern		1		1		1
Total:	3	1	3	2	3	2

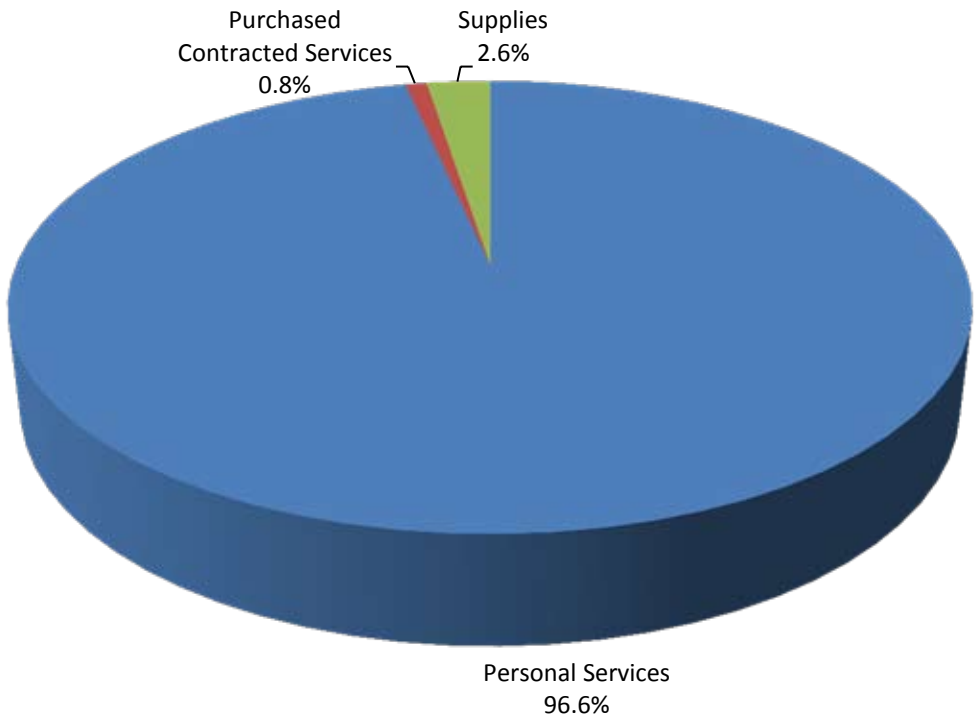
Clerk Administration	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$657,020	$639,207	$311,976	$312,351	0.1%
Purchased Contracted Services	393,179	499,176	559,815	604,958	8.1%
Supplies	62,075	59,280	26,900	28,270	5.1%
Other Costs	24,164	26,813	6,200	5,240	-15.5%
Total:	$1,136,438	$1,224,475	$904,891	$950,819	5.1%



Fiscal Information

Business Office	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Property Tax Officer	1		1		1	
Occupational Tax Officer	1		1		1	
Alcohol/Excise Tax Office	1		1		1	
Receptionist		1		1		1
Total:	3	1	3	1	3	1

Business Office	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$0	$0	$200,473	$203,296	1.4%
Purchased Contracted Services	0	0	1,981	1,783	-10.0%
Supplies	0	0	1,240	5,369	333.0%
Total:	$0	$0	$203,694	$210,448	3.3%

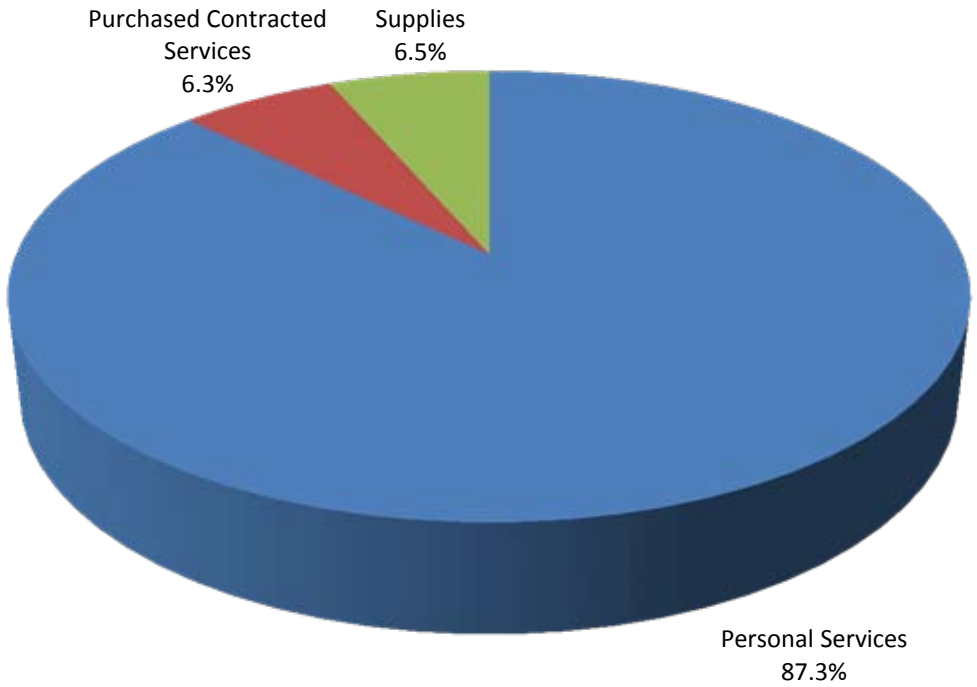


City Clerk
Custodial/Building Maintenance

Fiscal Information

Custodial	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Senior Building Custodian	1		1		1	
Building Custodian	1		1	1	1	1
Total :	2	0	2	1	2	1

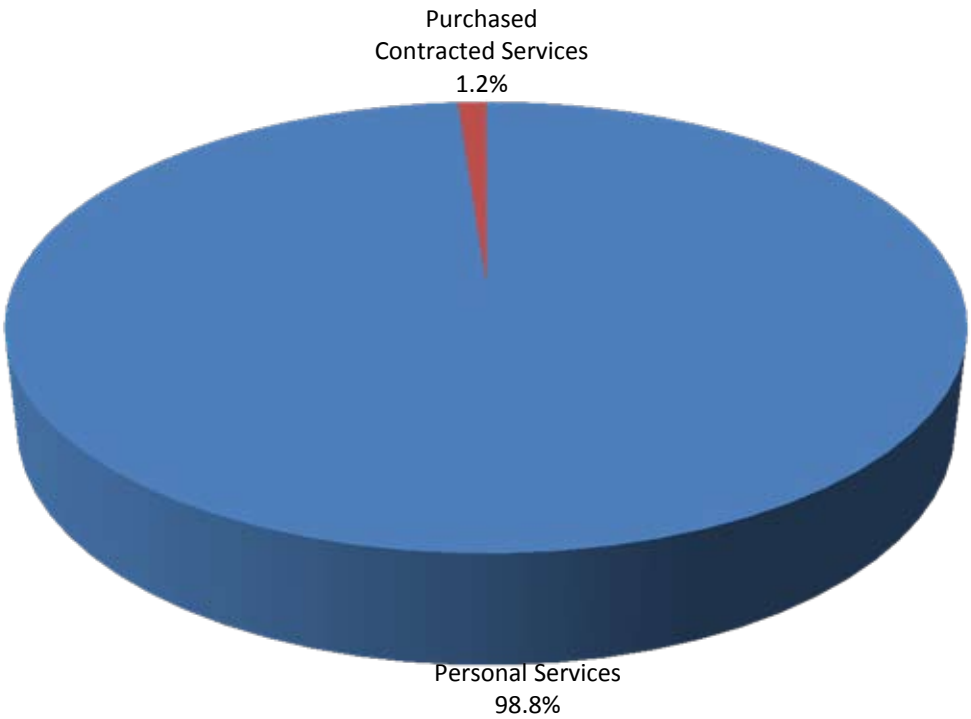
Custodial/Building Maintenance	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$94,073	$97,254	$128,830	$134,419	4.3%
Purchased Contracted Services	22,840	23,037	15,225	9,650	-36.6%
Supplies	3,235	3,271	3,000	9,960	232.0%
Total:	$120,148	$123,563	$147,055	$154,029	4.7%



Fiscal Information

Finance Department	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Budget & Accounting Manager	1		1		1	
Accounting Officer	1		1		1	
Senior Accounting Technician	1		1		1	
Accounting Technician		2		2		1
Accounting Specialist						1
Total:	3	2	3	2	3	2

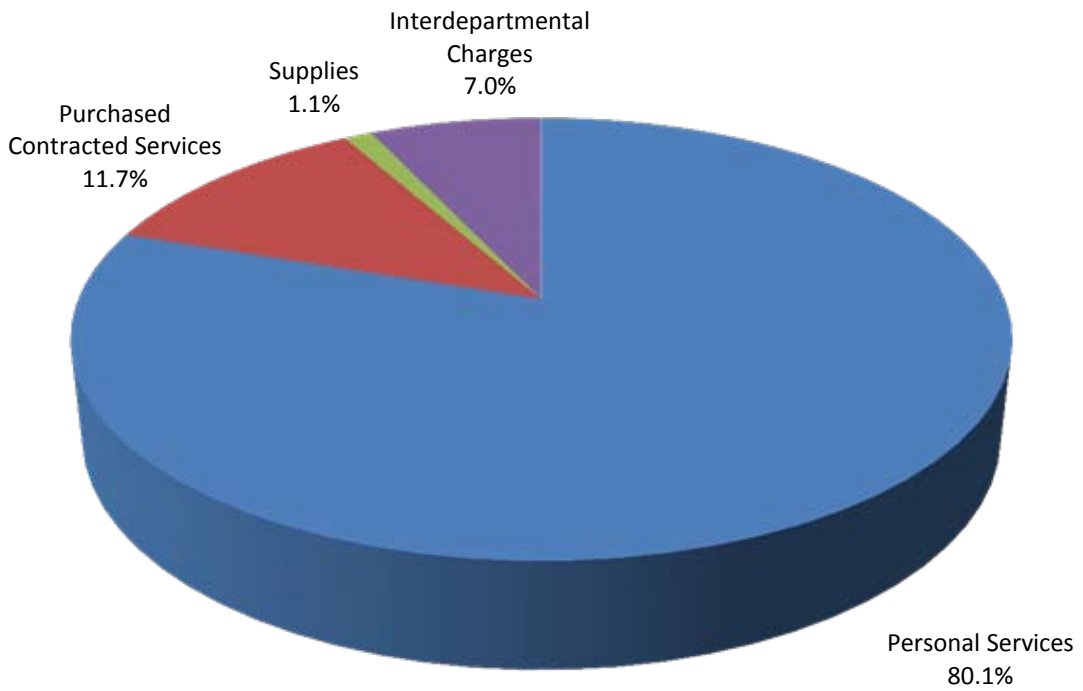
Finance Department	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$0	$0	$237,447	$243,969	2.7%
Purchased Contracted Services	0	0	2,505	2,840	13.4%
Total:	$0	$0	$239,952	$246,809	2.9%



Fiscal Information

Human Resources	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Human Resources Manager	1		1		1	
Payroll Benefits Specialist	1		1		1	
Total:	2	0	2	0	2	0

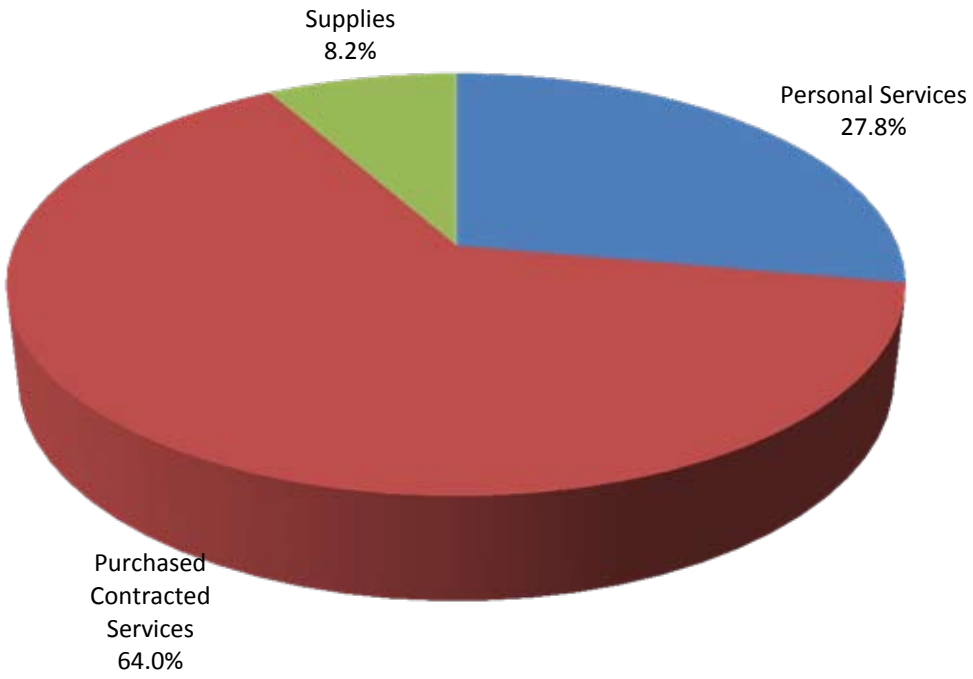
Human Resources	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$171,800	$164,615	$164,485	$170,904	3.9%
Purchased Contracted Services	14,402	14,114	15,045	24,895	65.5%
Supplies	624	1,919	2,025	2,450	21.0%
Interdepartmental Charges	7,590	4,688	15,000	15,000	0.0%
Total:	$194,416	$185,336	$196,555	$213,249	8.5%



Fiscal Information

Information Technology	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Information Technology Manager	1		1		1	
Information Technology Technician	1		1		1	
Total:	2	0	2	0	2	0

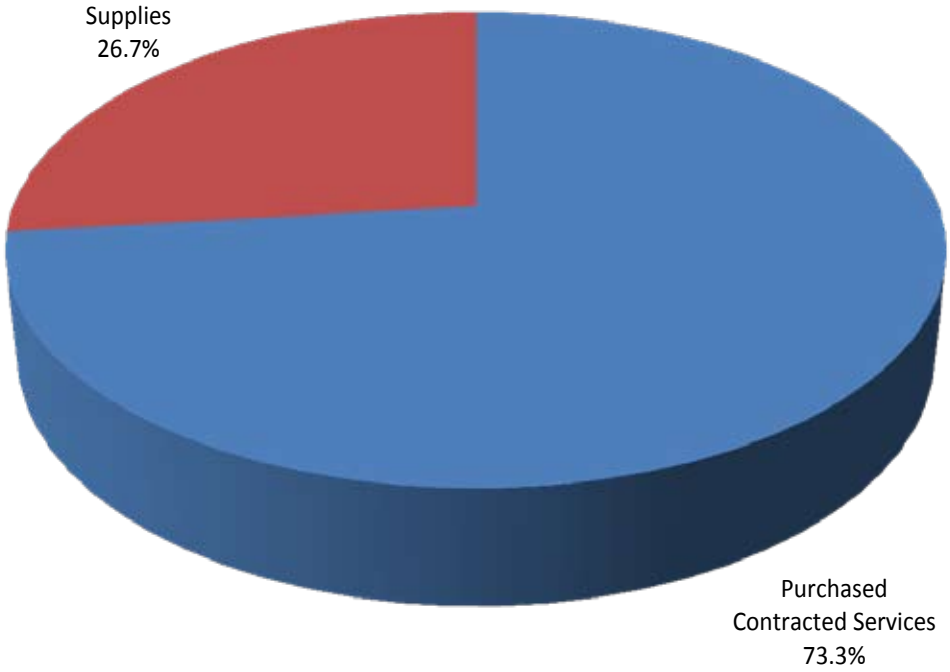
Information Technology	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$152,598	$150,186	$155,610	$172,683	11.0%
Purchased Contracted Services	341,155	340,563	385,527	397,040	3.0%
Supplies	51,739	32,582	57,600	50,800	-11.8%
Total:	$545,492	$523,330	$598,737	$620,523	3.6%



Fiscal Information

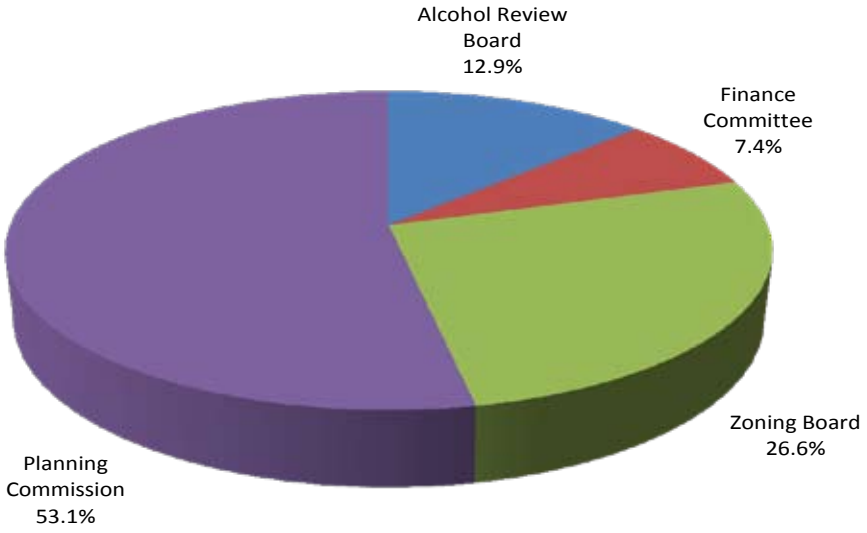
While most City departments budget for the cost of their departments within a single departmental budget, the General Government section of the budget covers the cost of services that support all or most City departments, but are not budgeted in the individual departments. An example of a service that supports other departments would be 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 costs for services that are considered for the purpose of tracking the overall amount that is spent city-wide for that cost of service. Some examples would be Consolidated Office Supplies and Landscape Maintenance.

General Government	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$2,079,580	$522,629	$357,002	$308,793	-13.5%
Supplies	99,162	98,750	101,724	112,517	10.6%
Total:	$2,178,742	$621,379	$458,726	$421,310	-8.2%



Fiscal Information

Boards & Committees	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Alcohol Review Board	$0	$942	$1,319	$943	-28.5%
Finance Committee	0	377	540	540	0.0%
Zoning Board	377	188	1,938	1,938	0.0%
Planning Commission	1,399	1,238	3,876	3,876	0.0%
Total:	$1,776	$2,745	$7,673	$7,297	-4.9%

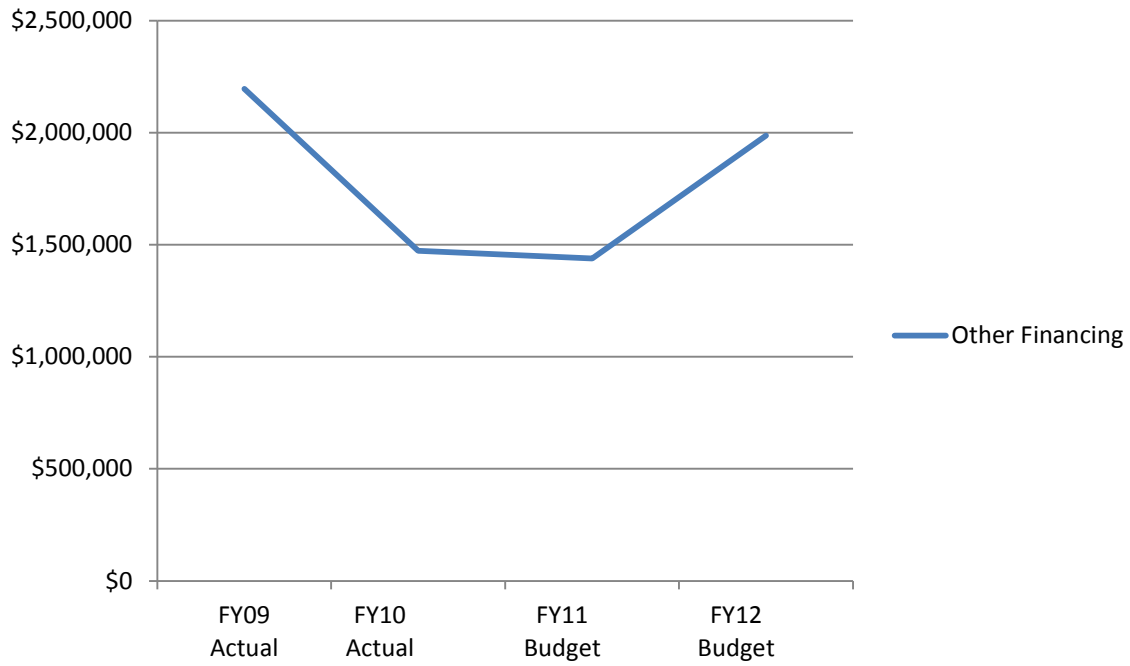


Boards & Committees	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$1,776	$2,745	$7,673	$7,297	-4.9%
Total:	$1,776	$2,745	$7,673	$7,297	-4.9%

Other Financing

Fiscal Information

Other Financing	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Other Financing Uses	$2,194,993	$1,472,792	$1,438,974	$1,986,623	38.1%
Total:	$2,194,993	$1,472,792	$1,438,974	$1,986,623	38.1%



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 five 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.

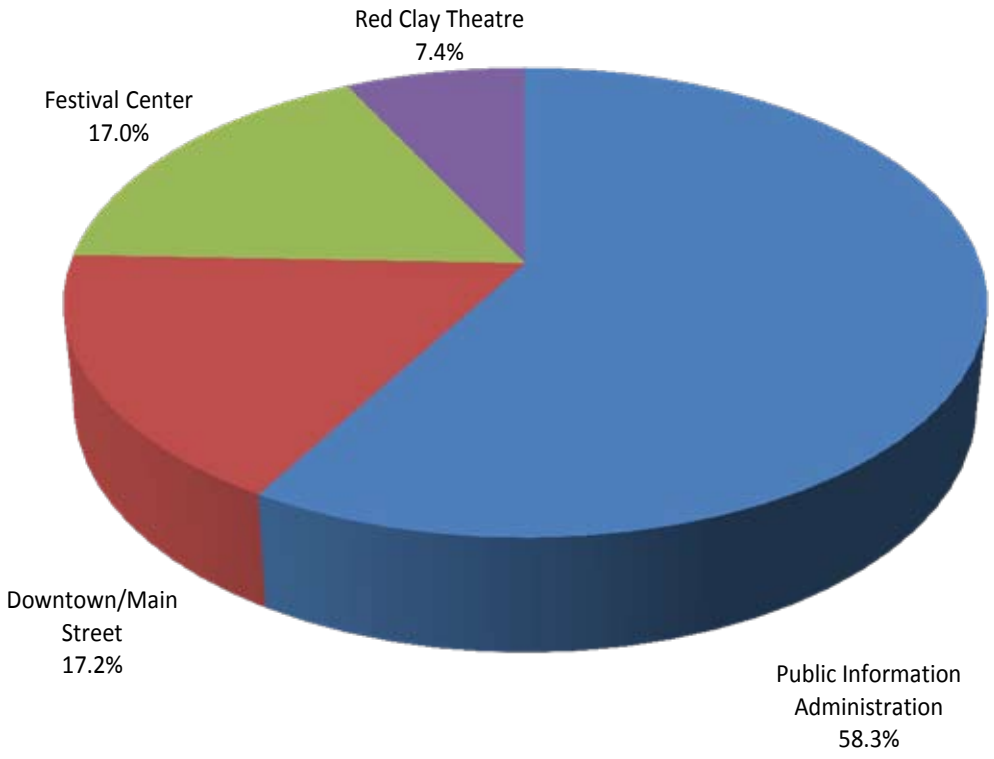
3. **Proactive Outreach**
   Allow the City to tell its story rather than rely exclusively on others to interpret our actions, issues and decisions.

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 everyone who cares to participate and to motivate those who are not currently involved. Some of these opportunities include L.E.A.D. (Learn, Engage, Advance Duluth), Citizens Budget Committee and Big MAC (Mayor's Advisory Council).

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.

Fiscal Information

Public Information & Marketing	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Public Info & Marketing Administration	$379,940	$410,541	$353,613	$347,191	-1.8%
Downtown/Main Street	149,565	96,364	111,750	102,500	-8.3%
Festival Center	110,497	97,584	107,800	101,135	-6.2%
Red Clay Theatre	0	8,543	45,950	44,191	-3.8%
Total:	$640,001	$613,032	$619,113	$595,017	-3.9%

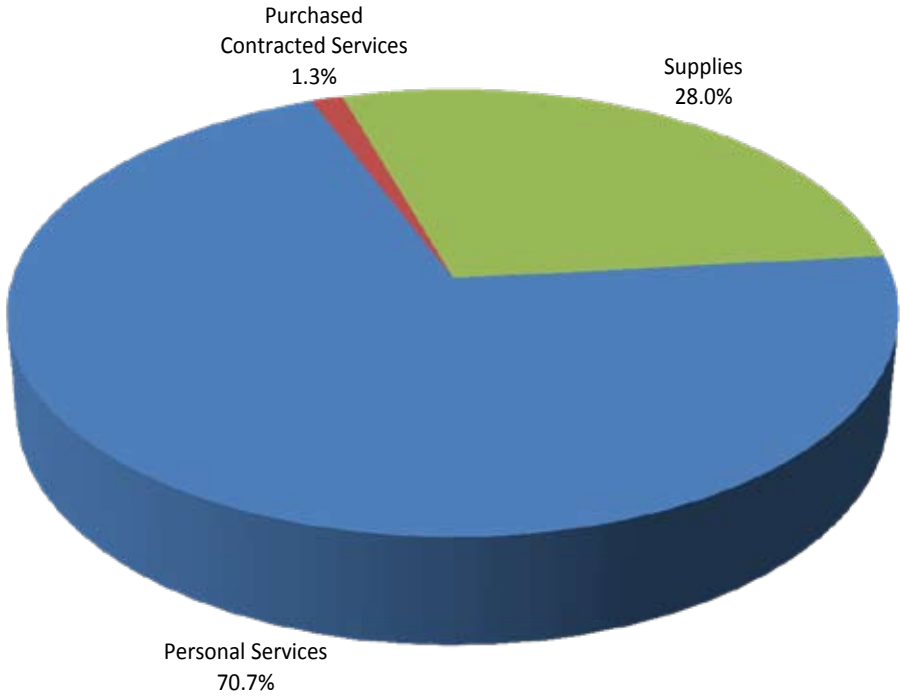


Public Information & Marketing Administration

Fiscal Information

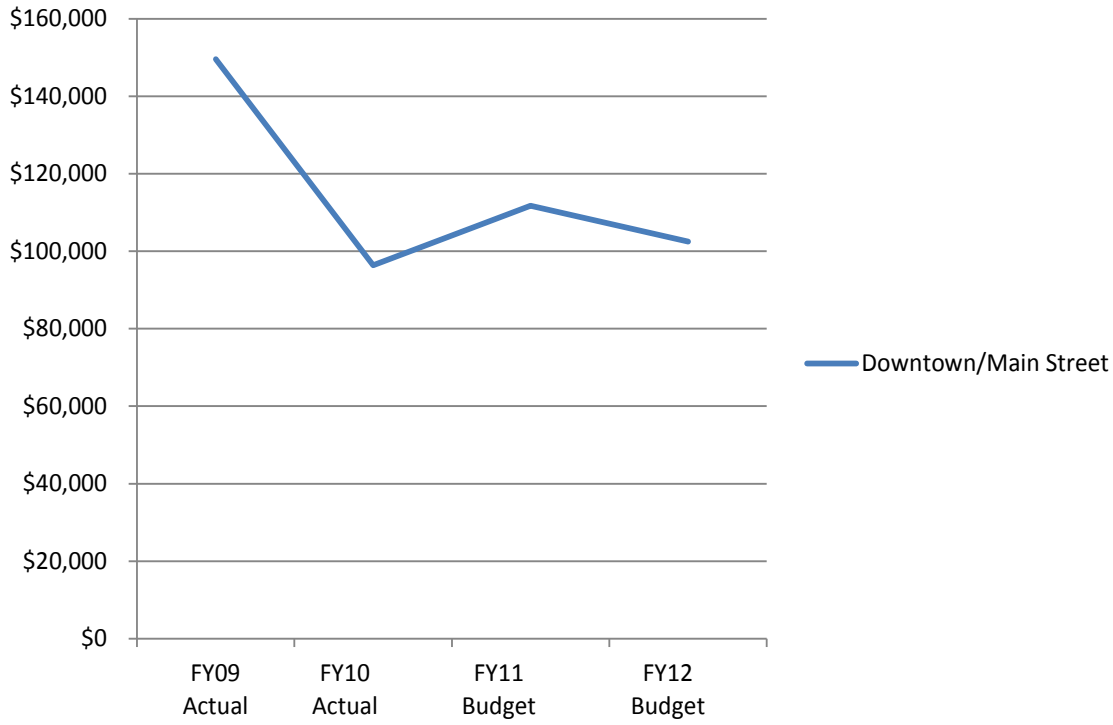
Public Information and Marketing Administration	FY10 Full Time	FY10 Part-Time	FY11 Full Time	FY11 Part-Time	FY12 Full Time	FY12 Part-Time
Public Information and Marketing Director	1		1		1	
Festival Center Manager	1		1		1	
Office Assistant		1		1		1
Webmaster		1		1		1
Events Coordinator		1		1		1
Events Assistant		1		1		1
Total:	2	4	2	4	2	4

Public Information and Marketing Administration	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$297,580	$223,157	$237,360	$245,301	3.3%
Purchased Contracted Services	9,827	3,323	4,700	4,590	-2.3%
Supplies	72,533	184,061	111,553	97,300	-12.8%
Total:	$379,940	$410,541	$353,613	$347,191	-1.8%



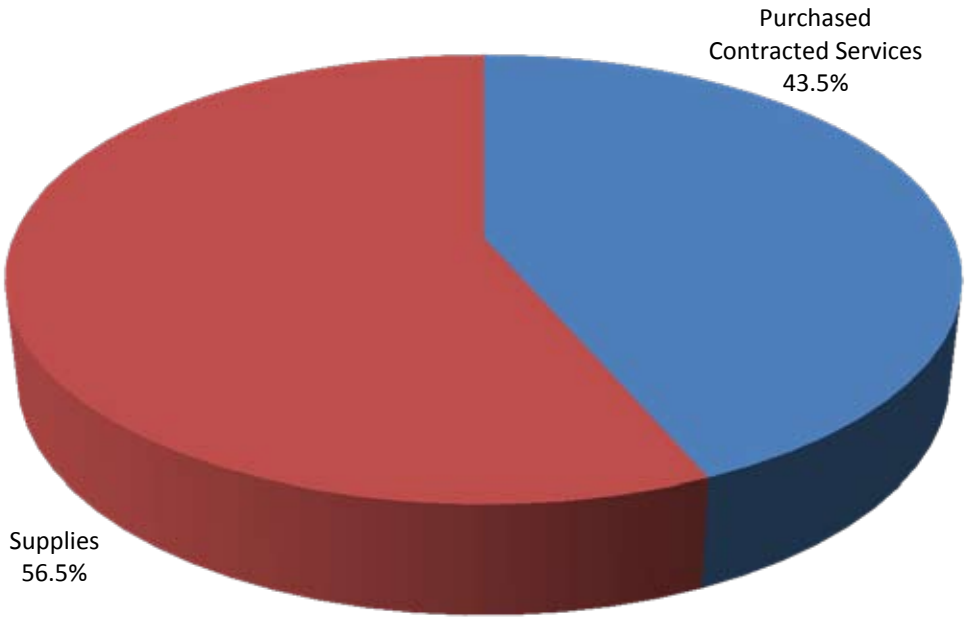
Fiscal Information

Downtown/Main Street	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Supplies	$149,565	$96,364	$111,750	$102,500	-8.3%
Total:	$149,565	$96,364	$111,750	$102,500	-8.3%



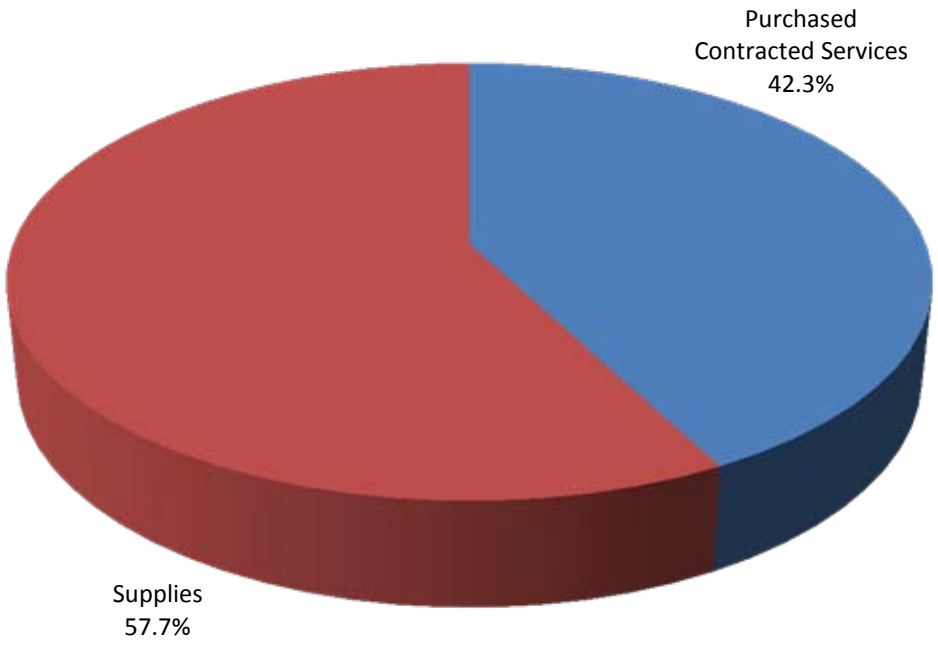
Fiscal Information

Festival Center	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$55,107	$43,672	$46,895	$44,035	-6.1%
Supplies	55,390	53,912	60,905	57,100	-6.2%
Total:	$110,497	$97,584	$107,800	$101,135	-6.2%



Fiscal Information

Red Clay Theatre	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$0	$1,362	$20,650	$18,690	-9.5%
Supplies	0	7,181	25,300	25,501	0.8%
Total:	$0	$8,543	$45,950	$44,191	-3.8%



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 and City Clerk/Business Office. 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 performance measures, 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 City of Duluth is home to a diverse population. In an effort to serve this population, the court employs a very diverse staff including an Asian-American Associate Judge to assists the Chief Judge.

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

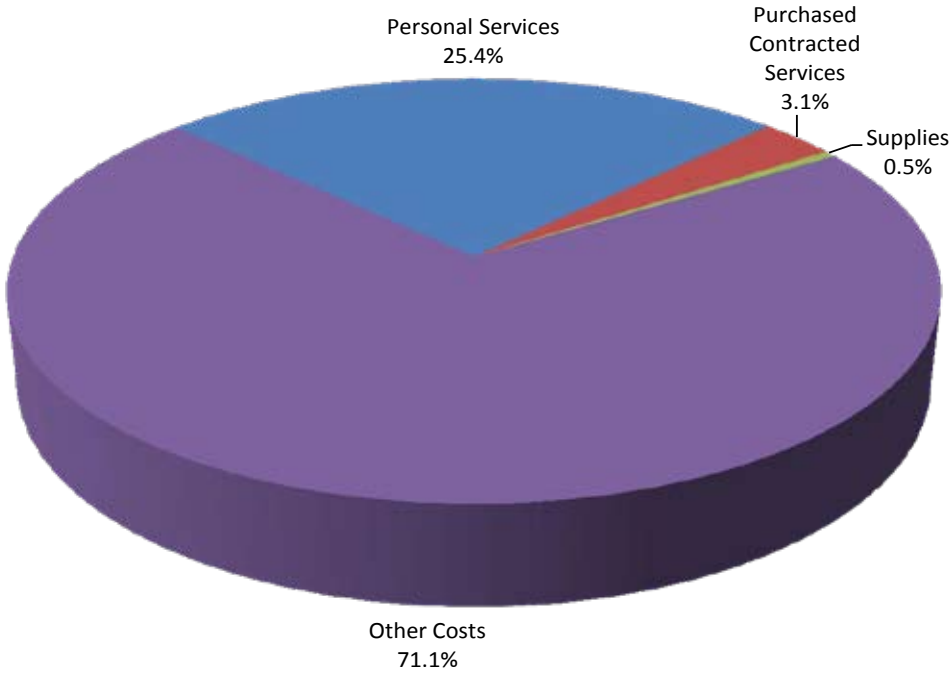
The Court will continue to work in conjunction with other city departments, in expanded community outreach programs, such as the Citizen Police Academy, which is organized and developed through the Duluth Police Department.

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.

Fiscal Information

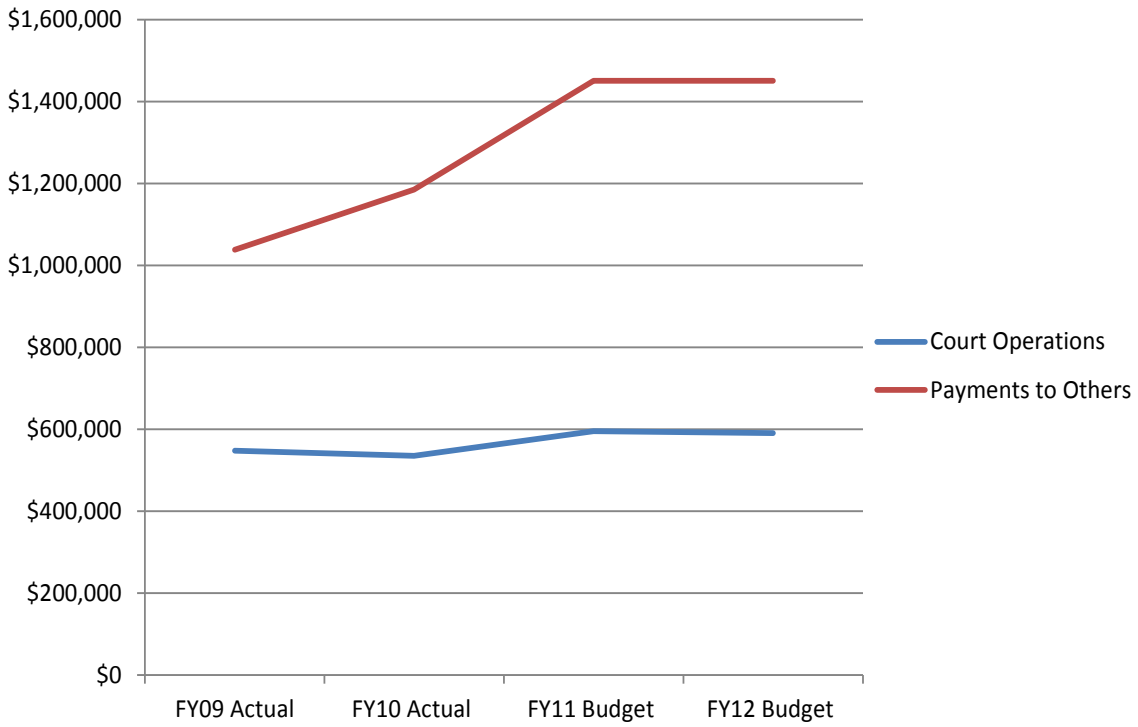
Municipal Court	FY10 Full Time	FY10 Part-Time	FY11 Full Time	FY11 Part-Time	FY12 Full Time	FY12 Part-Time
Chief Court Judge	1		1		1	
Clerk of Court	1		1		1	
Deputy Clerk of Court	1		1		1	
Senior Court Assistants	2		3		3	
Court Assistant/Secretary	1		1		1	
Court Assistant	2	1	1	1	1	1
Court Records Technician		1		1		1
Total :	8	2	8	2	8	2

Municipal Court	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$491,794	$493,005	$519,015	$517,589	-0.3%
Purchased Contracted Services	47,109	35,171	66,923	62,768	-6.2%
Supplies	9,055	6,950	9,600	10,125	5.5%
Other Costs	1,037,968	1,184,950	1,450,394	1,450,391	0.0%
Total:	$1,585,925	$1,720,075	$2,045,932	$2,040,873	-0.2%



Fiscal Information

Municipal Court	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Court Operations	$547,957	$535,126	$595,538	$590,482	-0.8%
Payments to Others	1,037,968	1,184,950	1,450,394	1,450,391	0.0%
Total: Municipal Court	$1,585,925	$1,720,075	$2,045,932	$2,040,873	-0.2%



Department Description



The Parks and Recreation Department is managed by Kathy Marelle, the Director of Parks and Recreation. The Director is responsible for all park and recreational operations, which includes the development of facilities and programs, administrative duties, employment of seasonal staff, and management of park projects. The Department manages six parks within the City: Bunten Road, Church Street, Rogers Bridge, Scott Hudgens, W.P. Jones, and Taylor Park.

Bunten Road Park is a 45 acre community park located at 3180 Bunten Road. The park is home to a 36,000 square foot community building with a basketball court and gym, 3,600 square foot playground, two soccer fields, four baseball/softball fields, four tennis courts, a 1.08 mile paved exercise track, and soft surface nature trails.

Church Street Park is a 1.7 acre park located at 3350 Church Street in the Hill Street community off Buford Highway. Limited parking and amenities make this primarily a neighborhood park. The park has of a pavilion, playground, basketball court, and picnic area.

Rogers Bridge Park is a 24 acre park located at the 4000 Block of Rodgers Bridge Road. The park is bordered by the Chattahoochee River and is a popular destination for residents to bring their dogs. Amenities include two pavilions, sand volleyball court, playground, baseball field, panic area, and river access. The development of a formal dog park is currently underway.

Scott Hudgens Park is a 47 acre park located at 4500 Block of River Green Parkway. Scott Hudgens Park is owned by the Georgia DNR, but is leased to the City of Duluth, and is managed and maintained by the Atlanta Fire United Soccer Association. The park consists of four graded and irrigated soccer fields as well as several acres of recreational land.

W.P. Jones Park is a 20.6 acre park located at 3750 Pleasant Hill Road. The park consists of four tennis courts, a community center, playground, a picnic shelter, restroom facility, and soft surface trails. Planning is currently under way for the addition of an Activity Building.

Taylor Park, located in front of Duluth City Hall, is home to a train-themed playground including a miniature train depot and train set with everything from a steam engine to a caboose. The park includes slides, climbing, and crawling equipment as well as a pavilion.

Mission, Goals & Objectives

Vision Statement

The City of Duluth Parks and Recreation will provide the optimum recreational facilities with quality programs to ensure the standard of excellence for all the citizens of Duluth.

Mission Statement

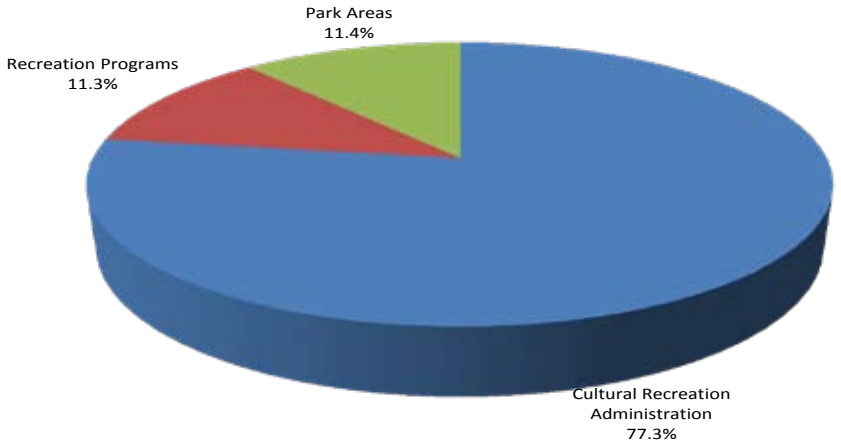
The City of Duluth Parks and Recreation Departments aspires to provide long term, quality, safe, diverse and enduring programs targeted for various segments of the local community at reasonable costs. Financially, our intent is to generate maximum returns-on-investment where possible, and to meet the varying and increasing demands of a growing community; but not at the expense of excluding services demanded by the majority of our public. We will attempt to provide sufficient, well maintained facilities and green space with associated recreation activities to achieve 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.

Fiscal Information

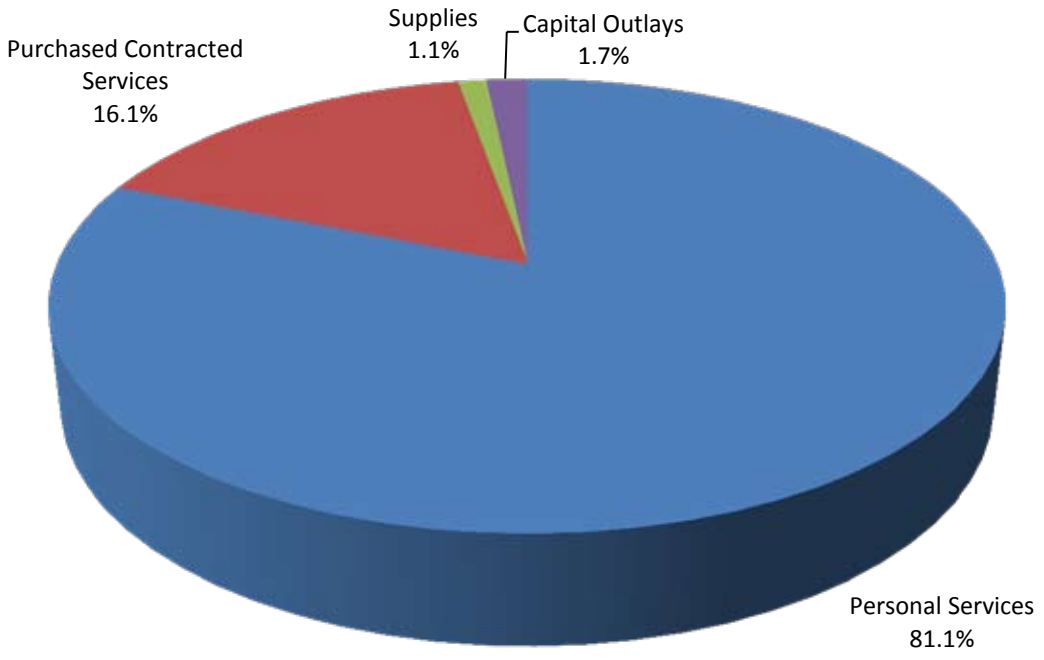
Parks and Recreation	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Parks and Recreation Director	1		1		1	
Assistant Director - Parks					1	
Assistant Director - Recreation					1	
Parks Administration Office	1		1			
Parks Recreation Manager			1			
Parks Program Coordinator	1					
Athletic & Tennis Coordinator	1		1		1	
Special Events Coordinator	1	1	1	1	1	
Maintenance Ground Supervisor	1		1		1	
Parks Office Assistant	1	1	1	1	1	1
Parks Maintenance Supervisor	1		1			
Facility Maintenance Supervisor	1					
Maintenance Worker II			3		3	
Maintenance Worker I	2	2		2		2
Program Assistant		1		1		1
Recreation Assistant				3		5
Total:	11	5	11	8	10	9

Parks & Recreation	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Cultural Recreation Administration	$833,117	$807,406	$887,765	$1,014,188	14.2%
Recreation Programs	122,497	123,878	113,508	148,562	30.9%
Park Areas	236,650	203,806	270,039	149,831	-44.5%
Total:	$1,192,264	$1,135,091	$1,271,312	$1,312,581	3.2%



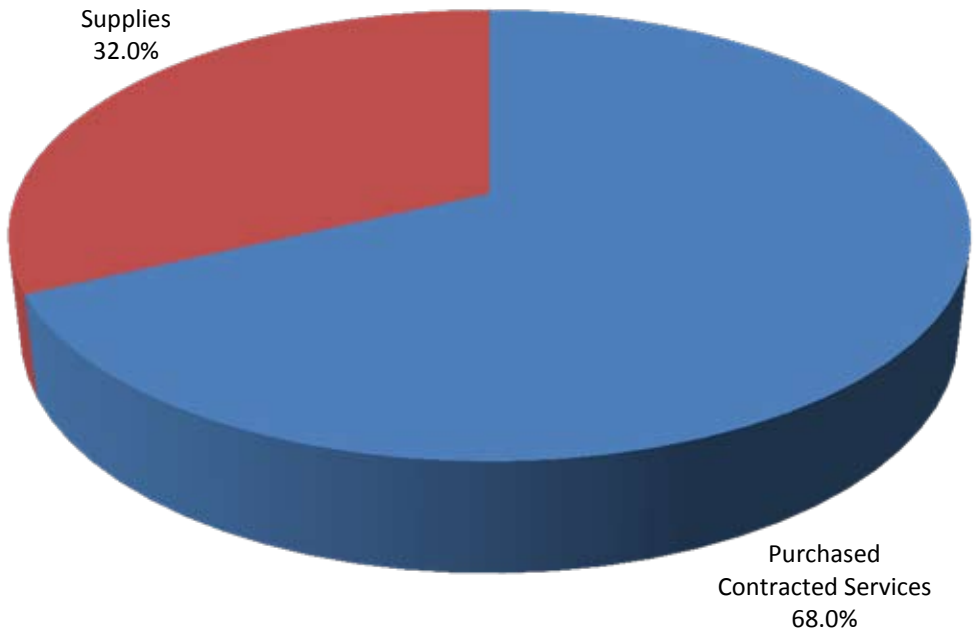
Fiscal Information

Cultural Recreation Administration	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$808,203	$786,185	$860,965	$822,346	-4.5%
Purchased Contracted Services	9,576	8,226	13,830	163,371	1081.3%
Supplies	15,339	12,995	12,970	11,471	-11.6%
Capital Outlays	0	0	0	17,000	NA
Total:	$833,117	$807,406	$887,765	$1,014,188	14.2%



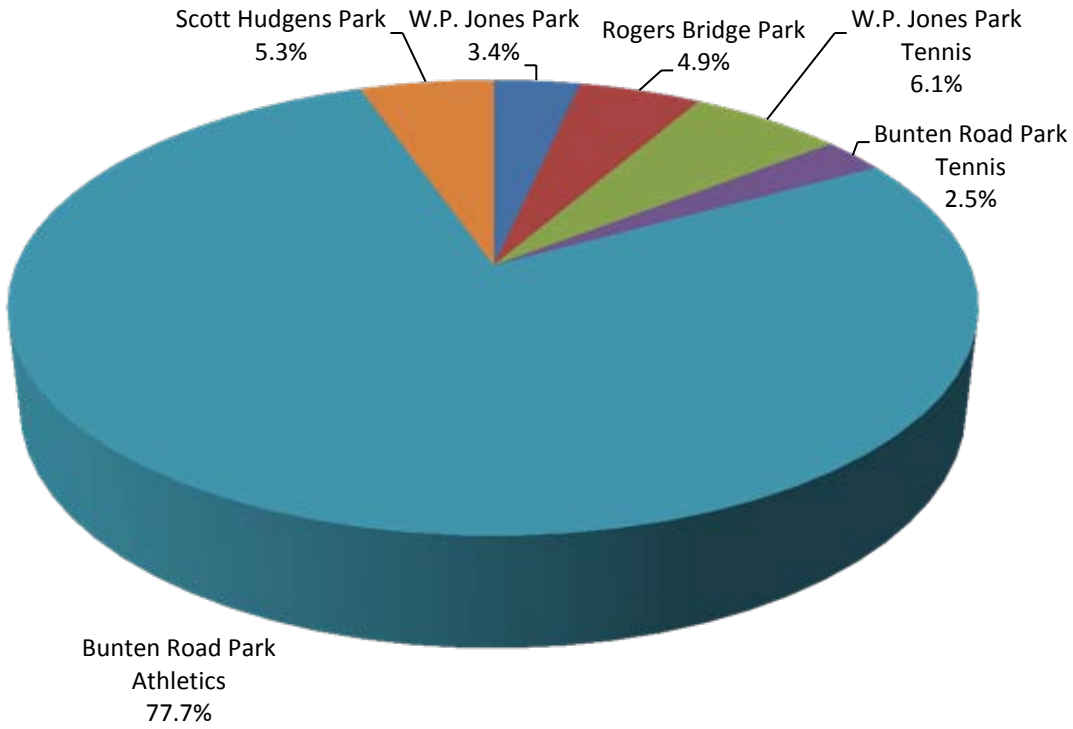
Fiscal Information

Recreational Programs	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$61,837	$75,866	$72,100	$101,003	40.1%
Supplies	60,660	48,013	41,408	47,559	14.9%
Total:	$122,497	$123,878	$113,508	$148,562	30.9%



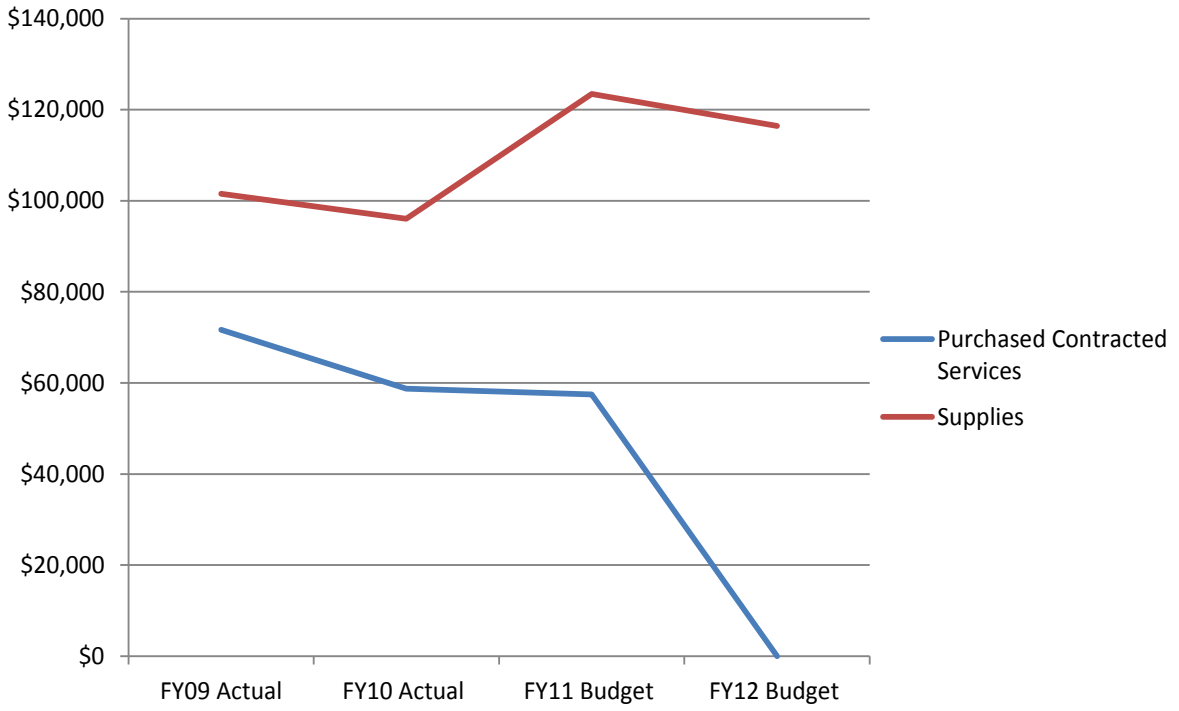
Fiscal Information

Park Areas	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Taylor Park	$225	$61	$5,988	$0	-100.0%
Church Street Park	4,399	2,802	2,150	0	-100.0%
W.P. Jones Park	11,078	11,343	13,860	5,160	-62.8%
Rogers Bridge Park	9,084	11,180	21,202	7,300	-65.6%
W.P. Jones Park Tennis	18,923	10,019	15,197	9,200	-39.5%
Bunten Road Park Tennis	9,195	5,661	9,727	3,730	-61.7%
Bunten Road Park Athletics	173,244	154,845	180,912	116,440	-35.6%
Scott Hudgens Park	10,501	7,895	21,003	8,001	-61.9%
Total:	$236,650	$203,806	$270,039	$149,831	-44.5%



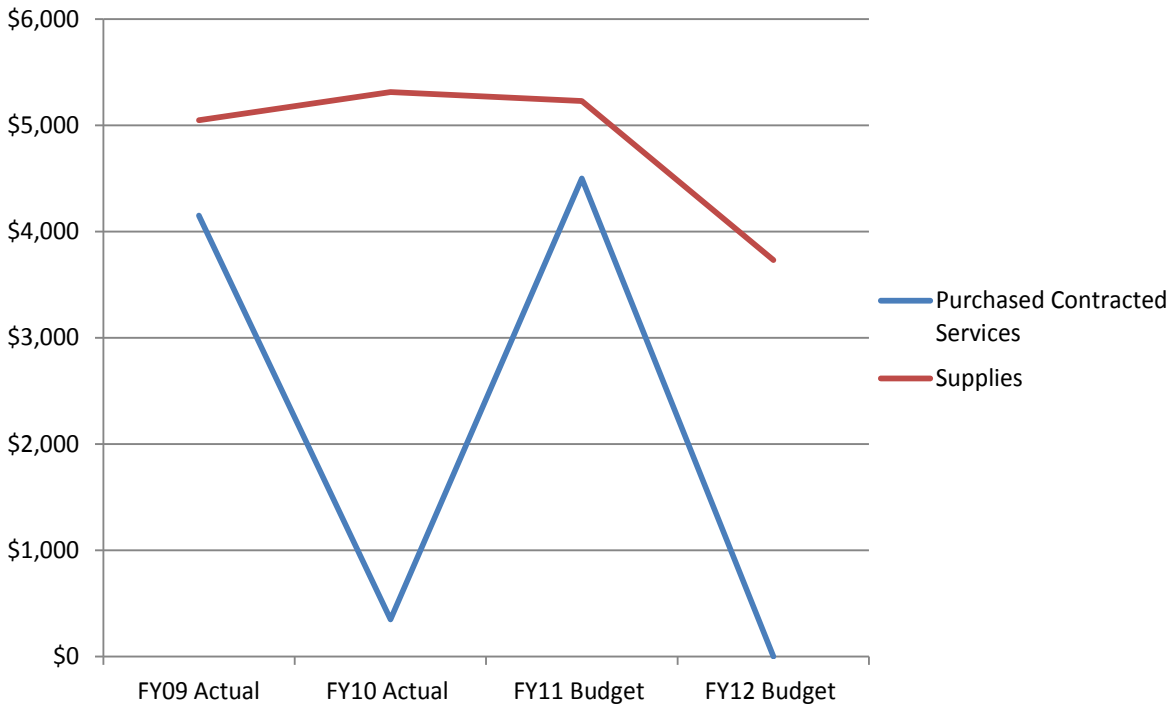
Fiscal Information

Bunten Road Park Athletics	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$71,690	$58,764	$57,470	$0	-100.0%
Supplies	101,554	96,081	123,442	116,440	-5.7%
Total:	$173,244	$154,845	$180,912	$116,440	-35.6%



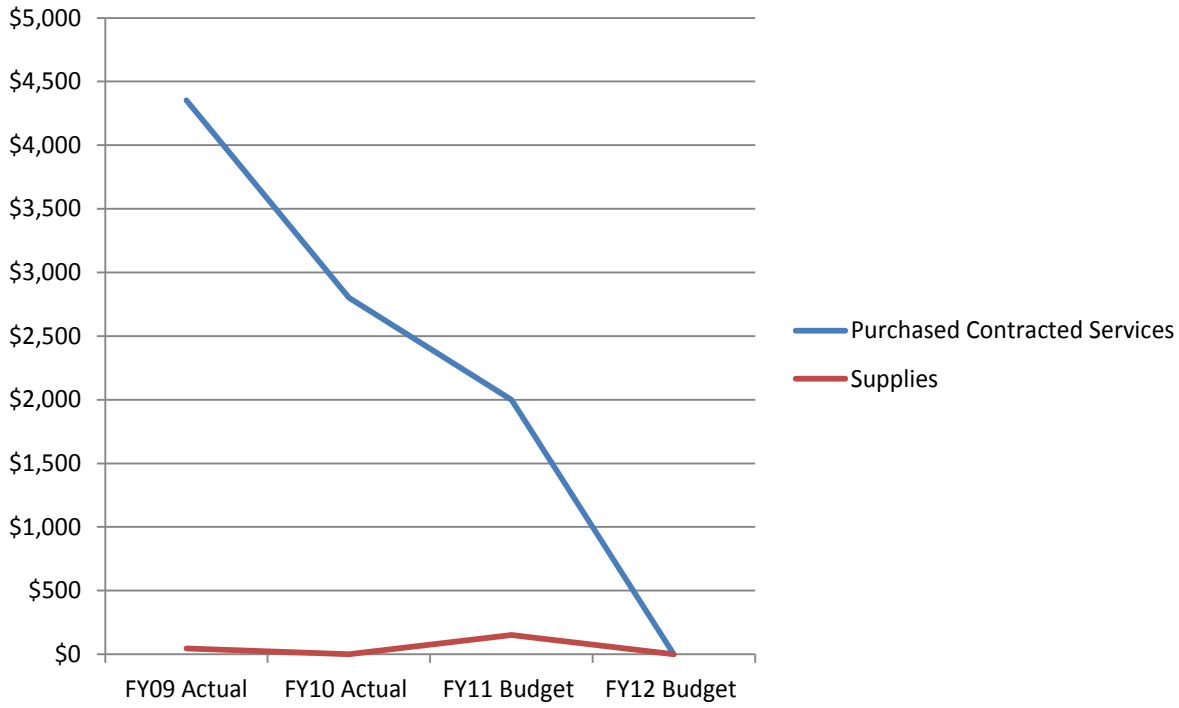
Fiscal Information

Bunten Road Park Tennis	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$4,150	$348	$4,500	$0	-100.0%
Supplies	5,046	5,313	5,227	3,730	-28.6%
Total:	$9,195	$5,661	$9,727	$3,730	-61.7%



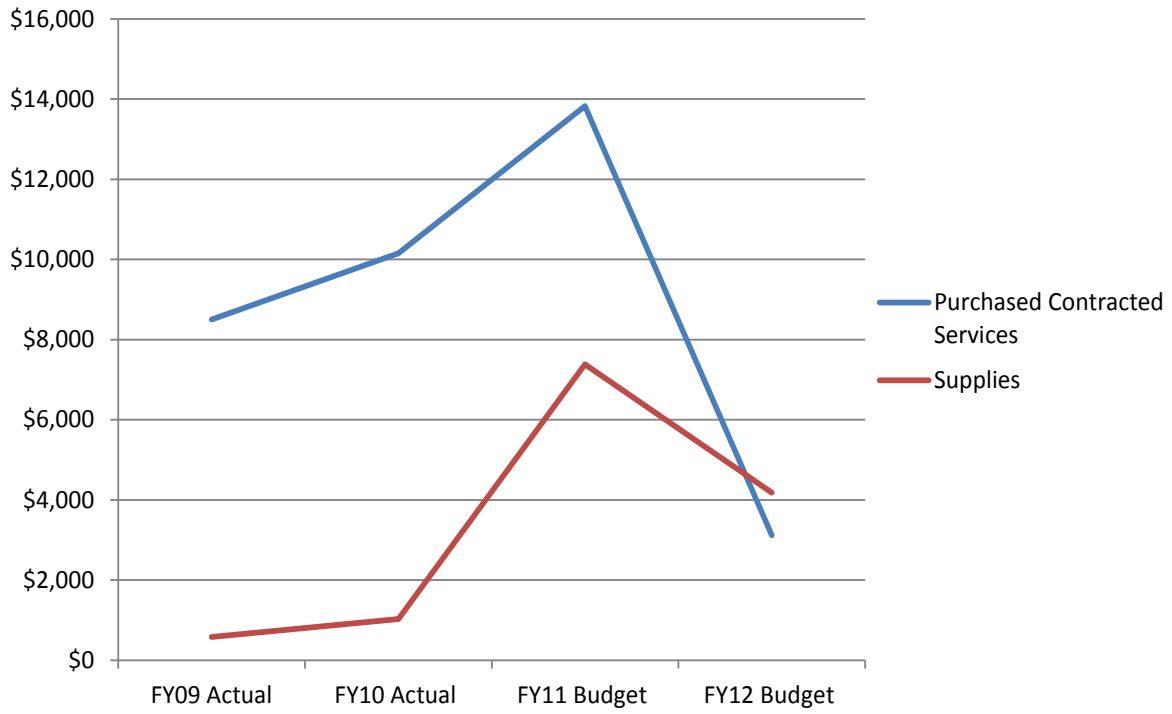
Fiscal Information

Church Street Park	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$4,354	$2,802	$2,000	$0	-100.0%
Supplies	45	0	150	0	-100.0%
Total:	$4,399	$2,802	$2,150	$0	-100.0%



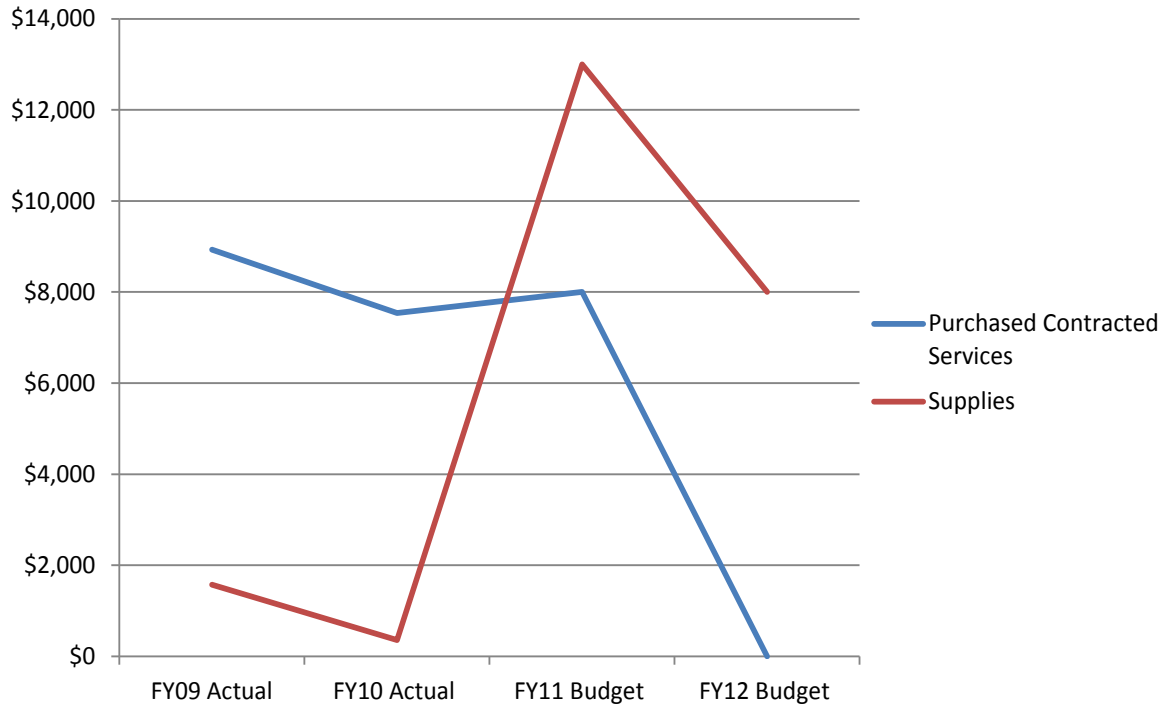
Fiscal Information

Rogers Bridge Park	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$8,502	$10,152	$13,822	$3,120	-77.4%
Supplies	582	1,028	7,380	4,180	-43.4%
Total:	$9,084	$11,180	$21,202	$7,300	-65.6%



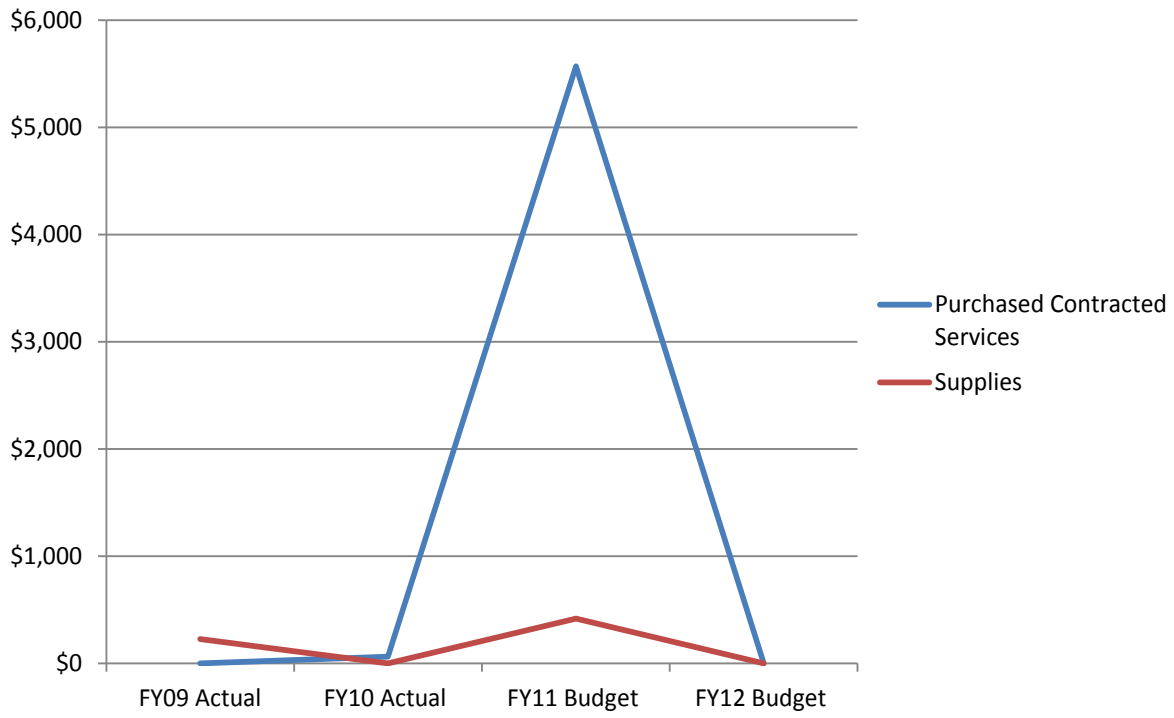
Fiscal Information

Scott Hudgens Park	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$8,928	$7,539	$8,001	$0	-100.0%
Supplies	1,573	356	13,002	8,001	-38.5%
Total:	$10,501	$7,895	$21,003	$8,001	-61.9%



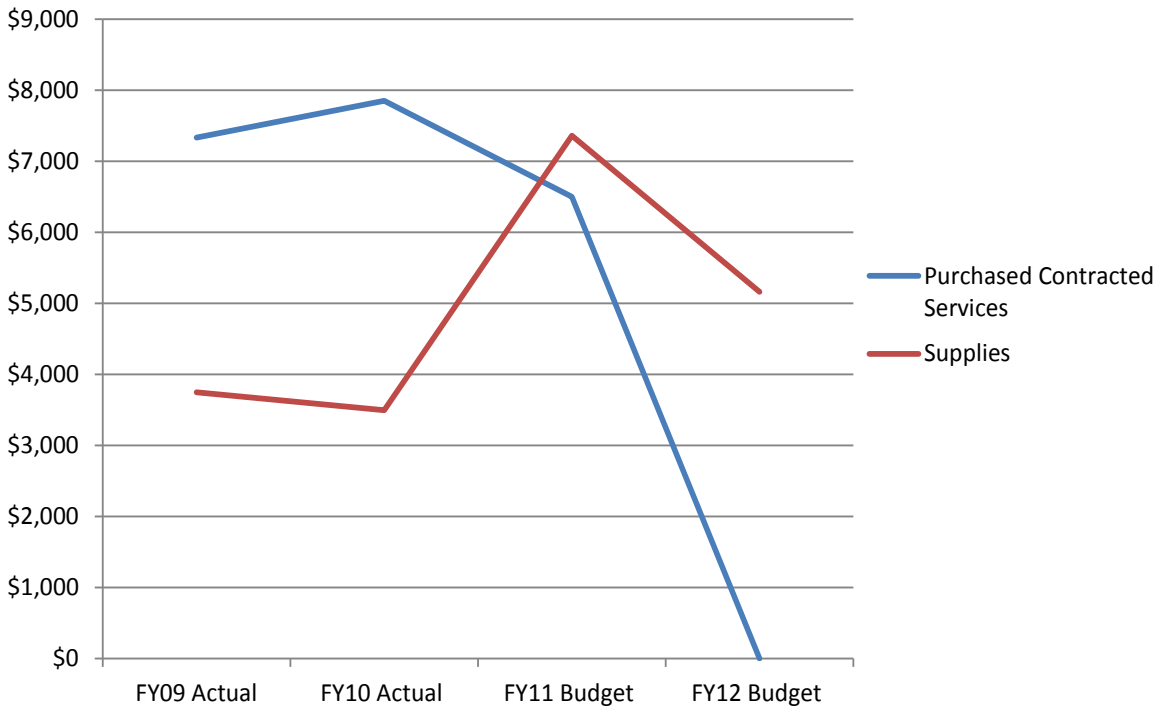
Fiscal Information

Taylor Park	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$0	$61	$5,570	$0	-100.0%
Supplies	225	0	418	0	-100.0%
Total:	$225	$61	$5,988	$0	-100.0%



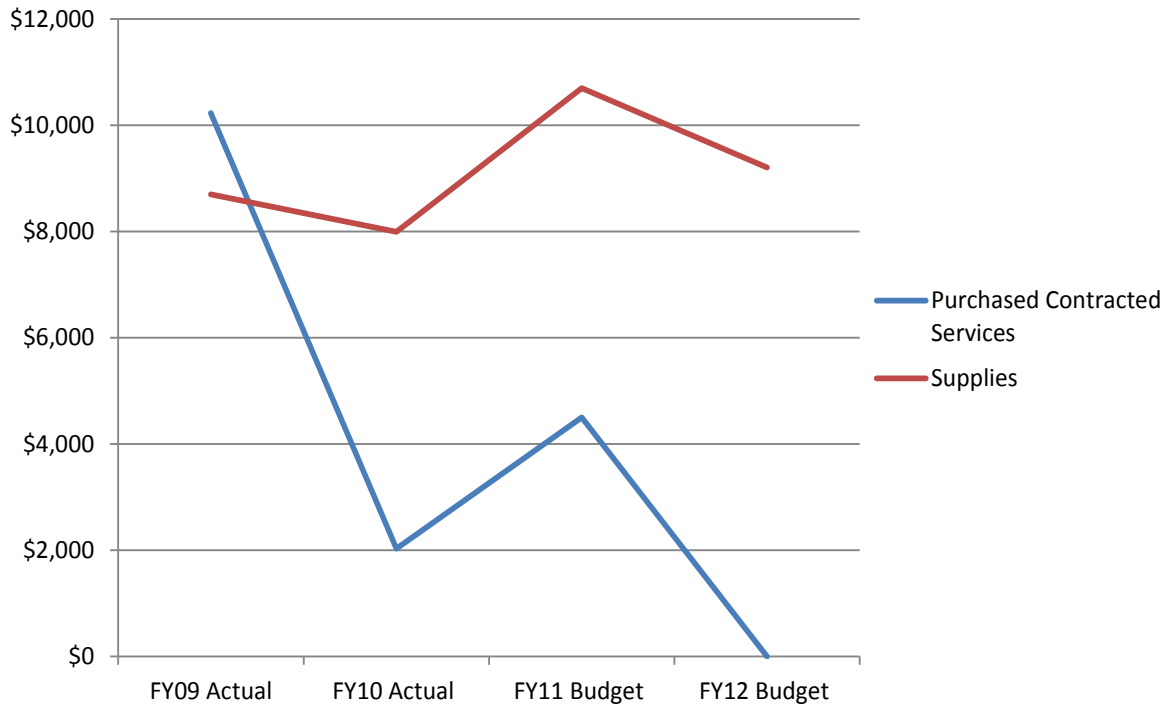
Fiscal Information

W.P. Jones Park	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$7,333	$7,851	$6,500	$0	-100.0%
Supplies	3,745	3,493	7,360	5,160	-29.9%
Total:	$11,078	$11,343	$13,860	$5,160	-62.8%



Fiscal Information

W.P. Jones Park Tennis	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$10,225	$2,028	$4,500	$0	-100.0%
Supplies	8,698	7,991	10,697	9,200	-14.0%
Total:	$18,923	$10,019	$15,197	$9,200	-39.5%



Department Description



The City of Duluth Planning and Development Department is responsible for Comprehensive Planning, Site and Subdivision Development Reviews, Rezoning, Annexation and Transportation Planning. Our Staff regularly deals with developers and the general public to review growth-related issues affecting the future urban pattern of the community. The Planning and Development Department performs an important public service by ensuring that all development within the City conforms to the Land Development Code and State Growth Management laws to ensure the highest quality of life for the citizens of Duluth.

The Department offers technical advice to the Mayor and City Council, proposes zoning legislation, drafts long range plans, reviews development proposals and enforces zoning regulations. Other responsibilities include community planning, cultural resources management, data collection, mapping and geographic information, special projects, and permitting.

The incremental planning objectives reflect the focus on the community character of the City of Duluth which balances the desire to maintain the small-town feel with a priority to encourage quality of life improvements for the future. Through our work, we will develop plans 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 efficient manner.

Mission, Goals & Objectives

The goals of the Department of Planning and Development are as follows:

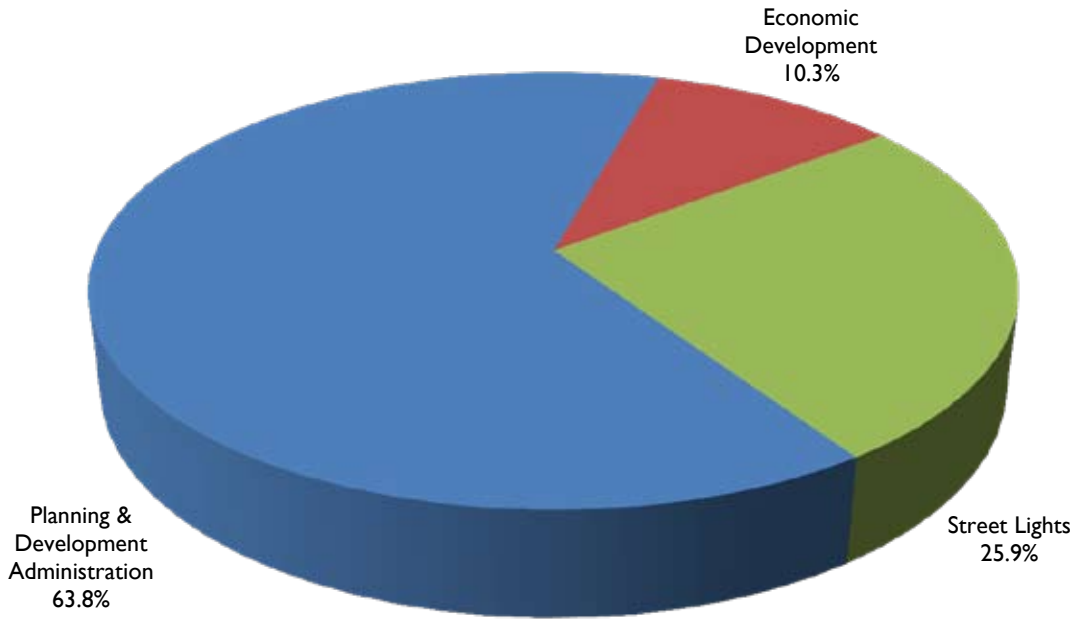
- Maintain the Comprehensive Plan for the City of Duluth.
- Envision the future growth of the City of Duluth and seek innovative plans, models and strategies for development and redevelopment.
- Provide prompt, fair and respectful customer service.
- Strive for consistency in the administration of planning, zoning ordinances and building codes.
- Insure that our plans, ordinances and administrative procedures are up to date and as efficient as possible.
- Consolidate and update the zoning ordinance, development regulations, engineering, design and environmental standards into a Unified Land Development Code (ULDC).
- Focus on the future economic development of the City of Duluth - especially along the Buford Highway corridor and in the downtown area – while striving for business recruitment and retention.
- Provide plans and strategies for the construction of sidewalks, multi-use trails and other connections for alternative modes of transportation throughout Duluth.
- Continue efforts to improve code compliance and enforcement, including a consistent public awareness message as well as strengthening of the nuisance and property maintenance code.
- Provide a plan for the management and funding of improvements to the City of Duluth stormwater infrastructure, including the analysis of a Stormwater Utility.
- Provide opportunities for real, dynamic and accessible public involvement as we plan for the future of the City of Duluth.
- Work beyond the Planning and Development Department to coordinate with all City of Duluth departments, Mayor and City Council and other agencies as we plan Duluth's future.
- Continue to strengthen Duluth's standing in relation to other nearby cities, Gwinnett County, the Atlanta Regional Commission and the State of Georgia, recognizing that intergovernmental cooperation becomes important for the success of key projects.

Planning & Development

Fiscal Information

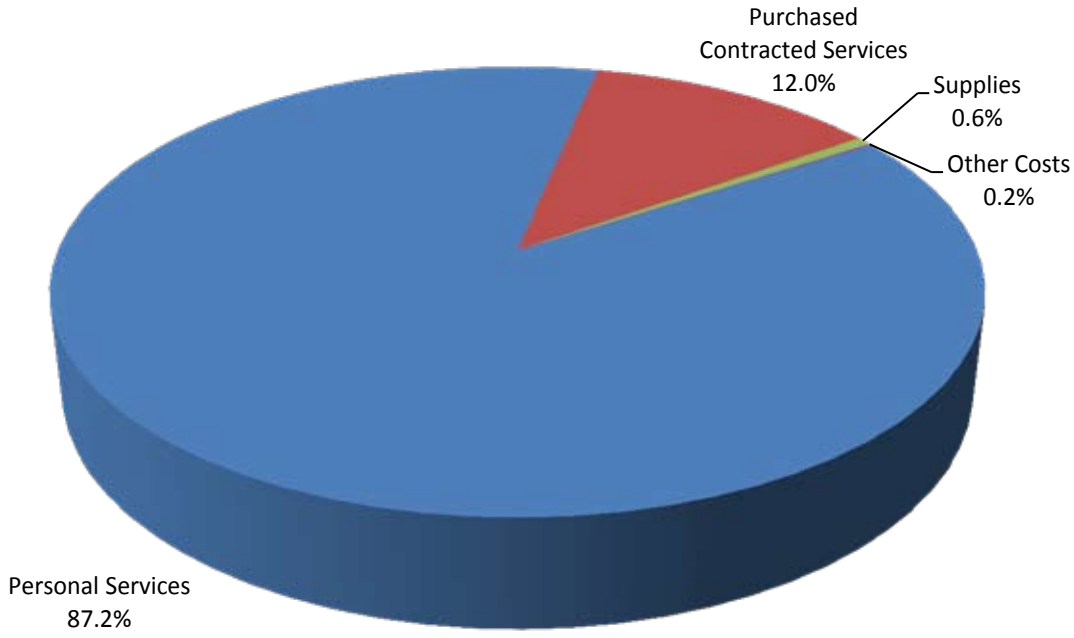
Planning & Development	FY10 Full Time	FY10 Part-Time	FY11 Full Time	FY11 Part-Time	FY12 Full Time	FY12 Part-Time
Planning & Development Director	1		1		1	
Deputy P&D Director					1	
Senior Planner	1		1			
Development/Project Manager				1	1	
GIS Manager	1		1		1	
Development Inspector	1		1		1	
Zoning/Development Planner	1		1		1	
Code Compliance Officer	1		1		1	
Administrative Assistant	1		1		1	
Total:	7	0	7	1	8	0

Planning & Development	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Planning & Development Administration	$754,077	$667,992	$644,163	$643,235	-0.1%
Economic Development	0	0	102,939	104,299	1.3%
Street Lights	312,342	259,611	253,452	261,000	3.0%
Total:	$1,066,419	$927,603	$1,000,554	$1,008,534	0.8%



Fiscal Information

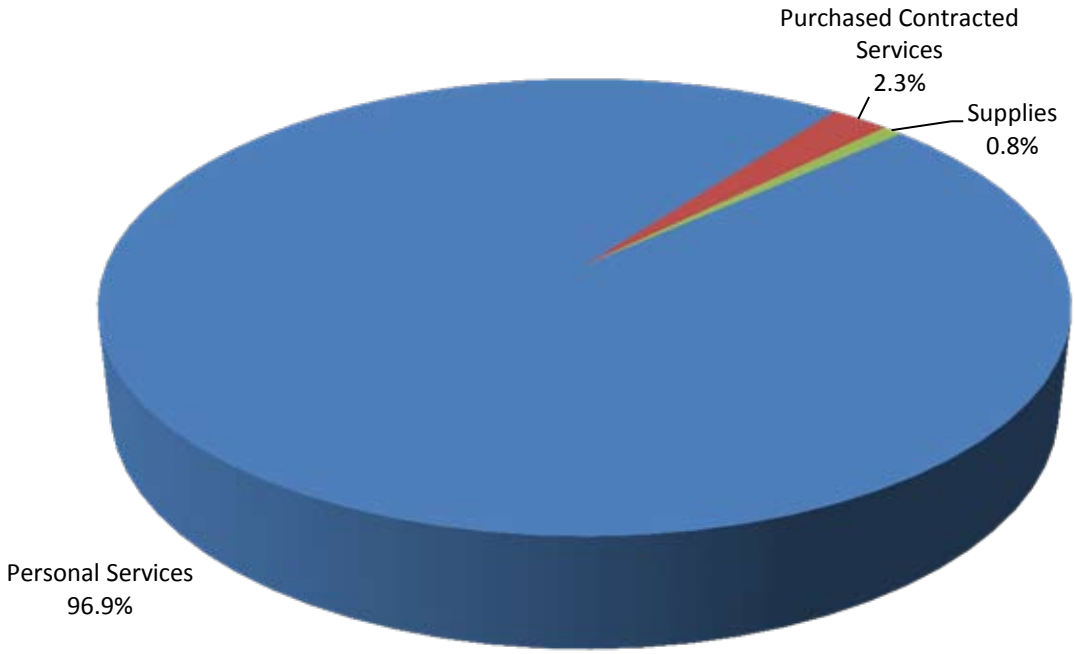
Planning & Development Administration	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$576,250	$578,255	$567,435	$560,880	-1.2%
Purchased Contracted Services	170,385	87,078	71,101	77,470	9.0%
Supplies	6,442	2,659	4,627	3,885	-16.0%
Other Costs	1,000	0	1,000	1,000	0.0%
Total:	$754,077	$667,992	$644,163	$643,235	-0.1%



Fiscal Information

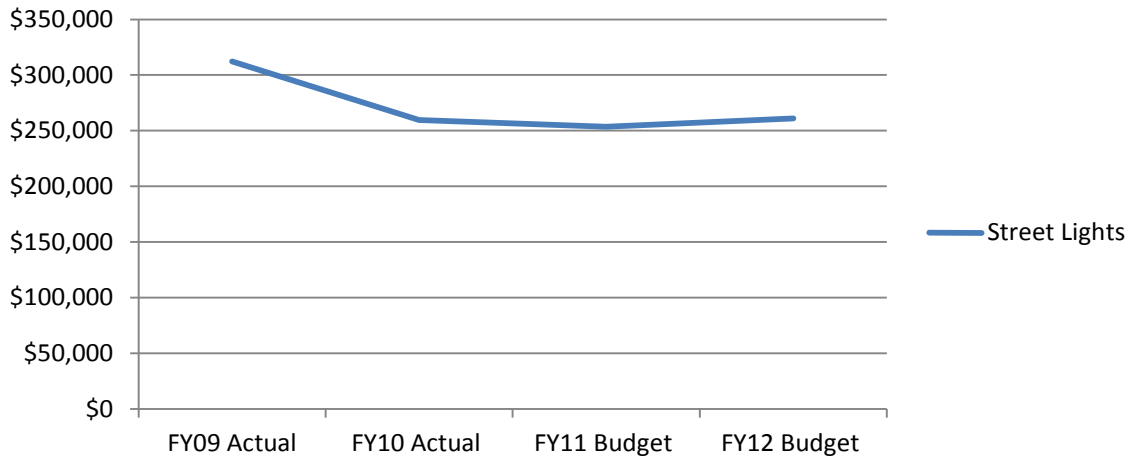
Economic Development	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Economic Development Manager	1		1		1	
Total:	1	0	1	0	1	0

Economic Development	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$0	$0	$100,538	$101,074	0.5%
Purchased Contracted Services	0	0	1,901	2,400	26.2%
Supplies	0	0	500	825	65.0%
Total:	$0	$0	$102,939	$104,299	1.3%



Fiscal Information

Street Lights	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$59,535	$5,469	$0	$0	NA
Supplies	252,807	254,142	253,452	261,000	3.0%
Total:	$312,342	$259,611	$253,452	$261,000	3.0%



Department Description



The City's Public Safety peronnel are responsible for protecting the people and property within our City limits. Composed of our Police Department (PD), Public Safety strives to aggressively fight against crime and traffic violations to keep our residents well and safe. This is accomplished through communication and teamwork between the Police Administration and the four main divisions of the PD: Criminal Investigation Division, Police Uniform Division, Police Support Division, and Community Policing Division.

The Criminal Investigation Division (CID) is tasked with follow-up investigations into all catice criminal cases occurring within the jurisdiction of the City of Duluth. CID has the additional responsibilities of all crime scene processing, regulating pawn shops and maintenance of the department's property and evidence room. CID investigates all types of cases which include crimes against persons, property, vice and narcotics.

The Uniform Division is divided into the Patrol and Special Operations. The Patrol Unit is tasked with patrolling Duluth 24 hours a day in order to protect the safety of all residents. The Special Operations Unit is a highly-qualified select group of officers assigned to Motors, H.E.A.T. and Mounted Patrol. THe mission of the Special Operations Unit is to save lives through traffice enforcement and education to the public..

The Support Services Division was established in 2008 to consolidate three sections of the department. The Support Services Division is made up of Communications, Court Security, and Records.

The C.O.P.S. Division provides mulitple areas of instruction; Neighborhood Watch Programs, Anti Robbery for Businesses, Personal Safety, Shoplifiting/Credit Card Fraud Prevention, Child Safety for parents, Rape Prevention, Home Security, Personal Development, Drug Awareness, and Gang Awareness.

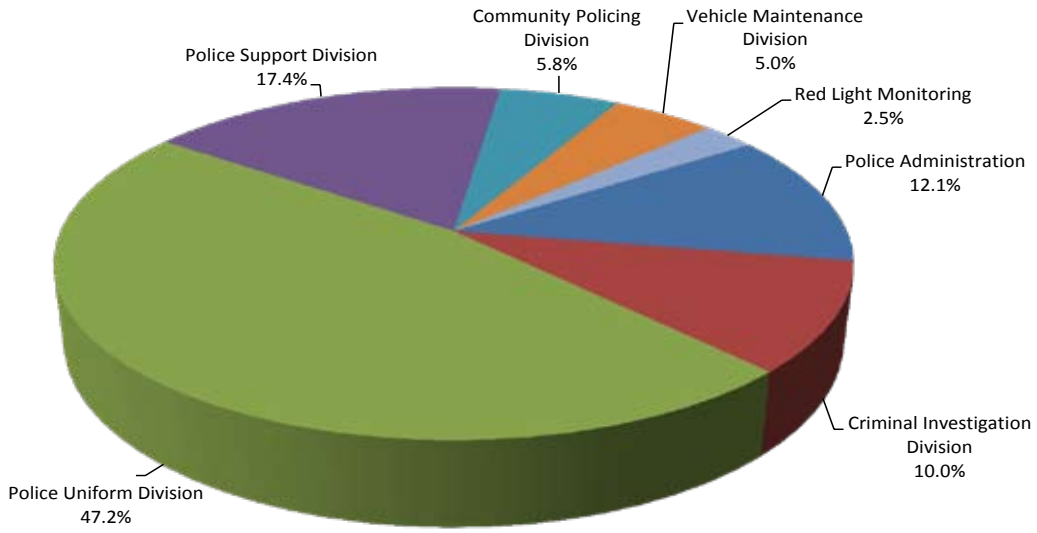
Mission, Goals & Objectives

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.

Fiscal Information

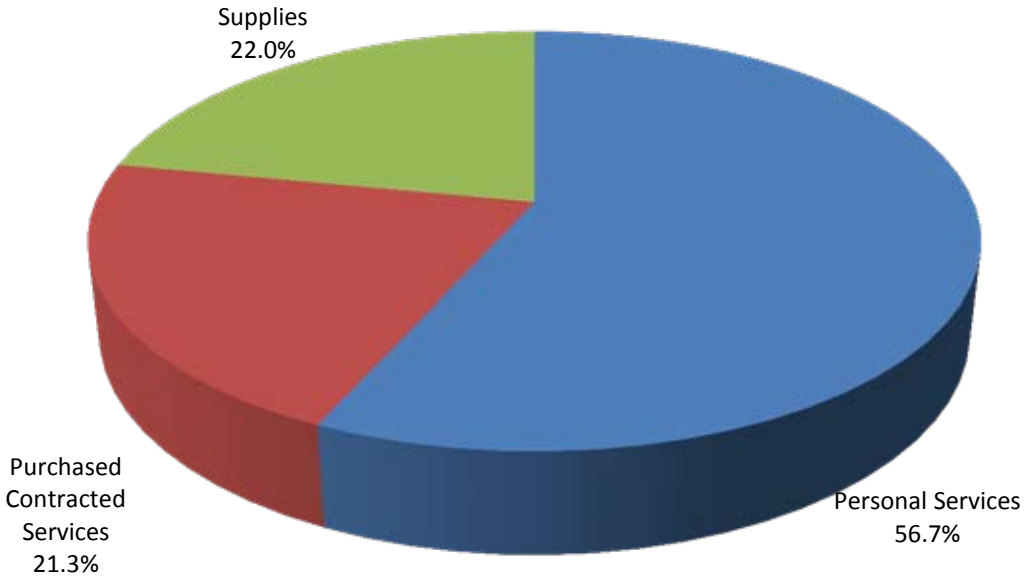
Public Safety	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Police Administration	$959,314	$755,405	$773,010	$821,532	6.3%
Criminal Investigation Division	627,639	557,779	678,700	679,407	0.1%
Police Uniform Division	3,794,979	3,149,944	3,180,033	3,190,076	0.3%
Police Support Division	220,546	887,898	1,090,302	1,174,497	7.7%
Community Policing Division	331,426	304,881	415,864	391,296	-5.9%
Vehicle Maintenance Division	597,307	463,667	334,510	336,597	0.6%
Red Light Monitoring	237,639	39,689	172,260	172,260	0.0%
Total:	$6,768,850	$6,159,263	$6,644,679	$6,765,665	1.8%



Fiscal Information

Police Administration	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Chief of Police	1		1		1	
Deputy Chief of Police	1		1		1	
Police Major	1		1		1	
Administrative Assistant	1		1		1	
Purchasing Technician	1		1		1	
Total:	5	0	5	0	5	0

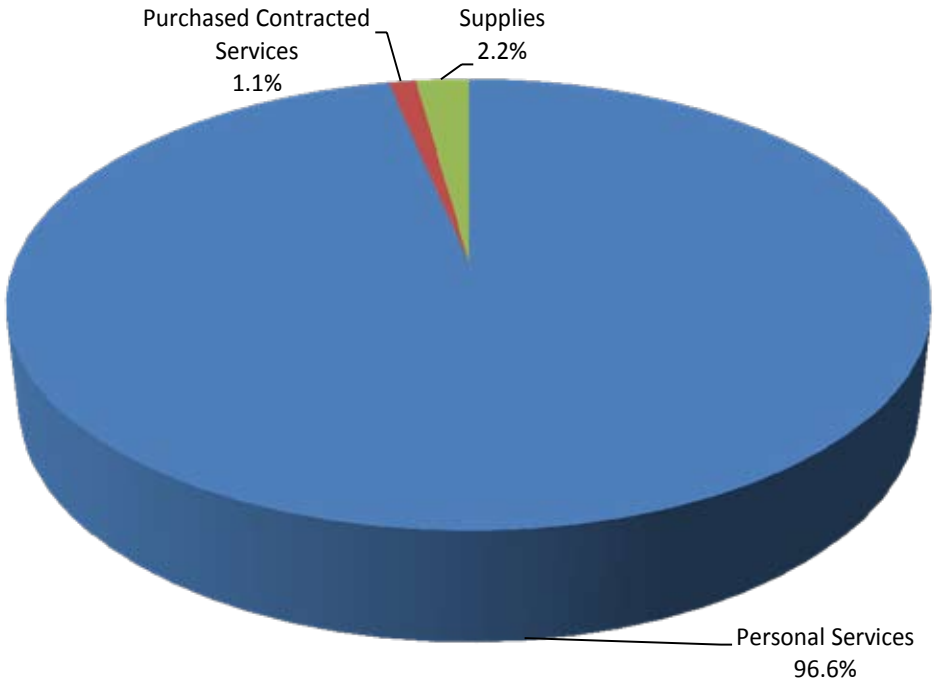
Police Administration	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$465,702	$437,458	$527,475	$466,042	-11.6%
Purchased Contracted Services	154,642	153,457	89,335	175,090	96.0%
Supplies	338,969	164,489	156,200	180,400	15.5%
Total:	$959,314	$755,405	$773,010	$821,532	6.3%



Fiscal Information

Police Support Services	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Lieutenant	1		1		1	
Communication Supervisor			1		1	
Senior Communications Officer	4		5		5	
Communications Officer	5		4		4	
Police Records Supervisor	1		1		1	
Police Records Technician	4	1	3	1	3	1
Building Maintenance Technician					1	
Court Bailiff		4		4		4
Total:	15	5	15	5	16	5

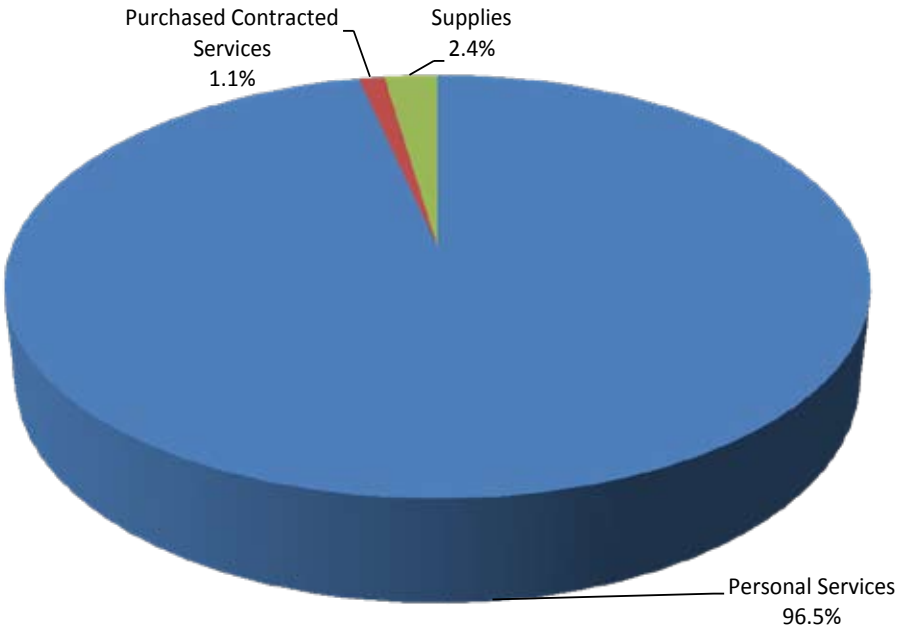
Police Support Division	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$213,264	$856,601	$1,047,562	$1,134,994	8.3%
Purchased Contracted Services	3,351	7,700	14,790	13,445	-9.1%
Supplies	3,931	23,597	27,950	26,058	-6.8%
Total:	$220,546	$887,898	$1,090,302	$1,174,497	7.7%



Fiscal Information

Police Uniform Division	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Captain	1		1		1	
Lieutenant	3		3		3	
Corporal	5		5		5	
Sergeant	4		5		5	
Field Training Officer	5		5		5	
Patrol Officer	22		22		22	
Fleet Assistance		1		1		1
Reserve Officer		5		5		5
Total:	40	6	41	6	41	6

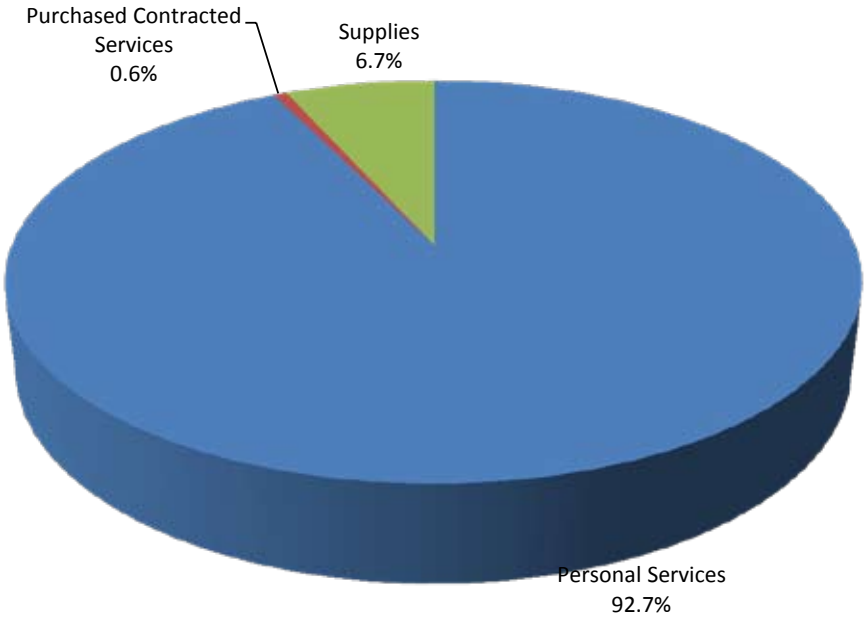
Police Uniform Division	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$3,511,518	$2,808,468	$3,068,701	$3,077,646	0.3%
Purchased Contracted Services	57,618	38,018	38,011	36,180	-4.8%
Supplies	225,843	303,457	73,321	76,250	4.0%
Total:	$3,794,979	$3,149,944	$3,180,033	$3,190,076	0.3%



Fiscal Information

C.O.P.S	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Lieutenant	1		1		1	
Sergeant	1		1		1	
Patrol Officer	3		3		3	
Total:	5	0	5	0	5	0

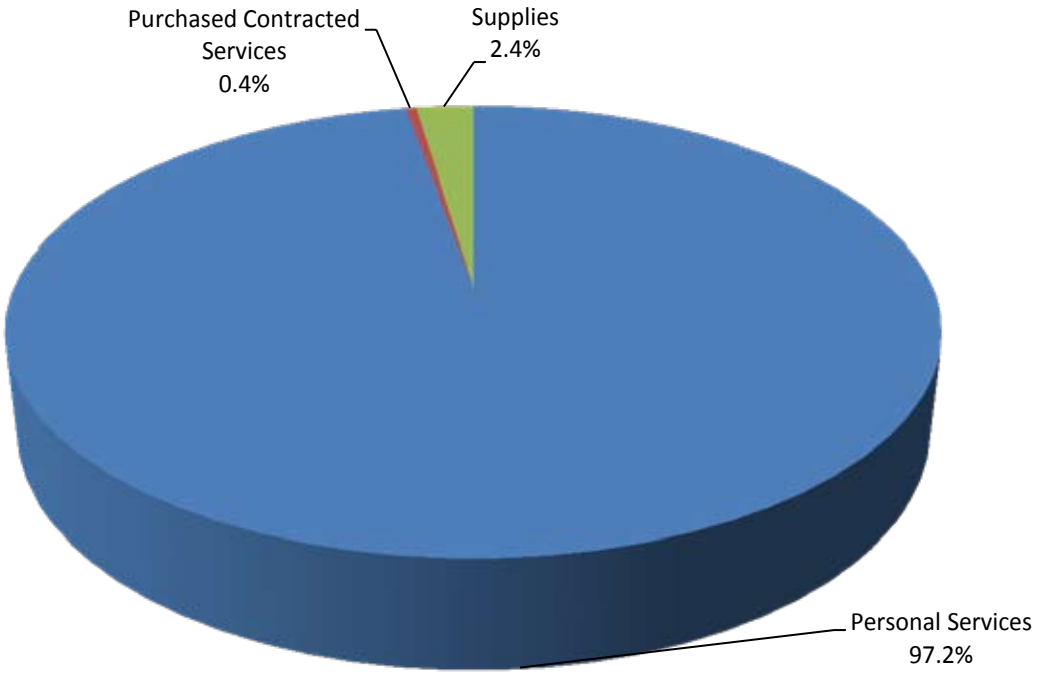
Community Policing Division	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$314,322	$287,532	$380,775	$362,707	-4.7%
Purchased Contracted Services	1,594	2,380	2,450	2,250	-8.2%
Supplies	15,509	14,969	32,639	26,339	-19.3%
Total:	$331,426	$304,881	$415,864	$391,296	-5.9%



Fiscal Information

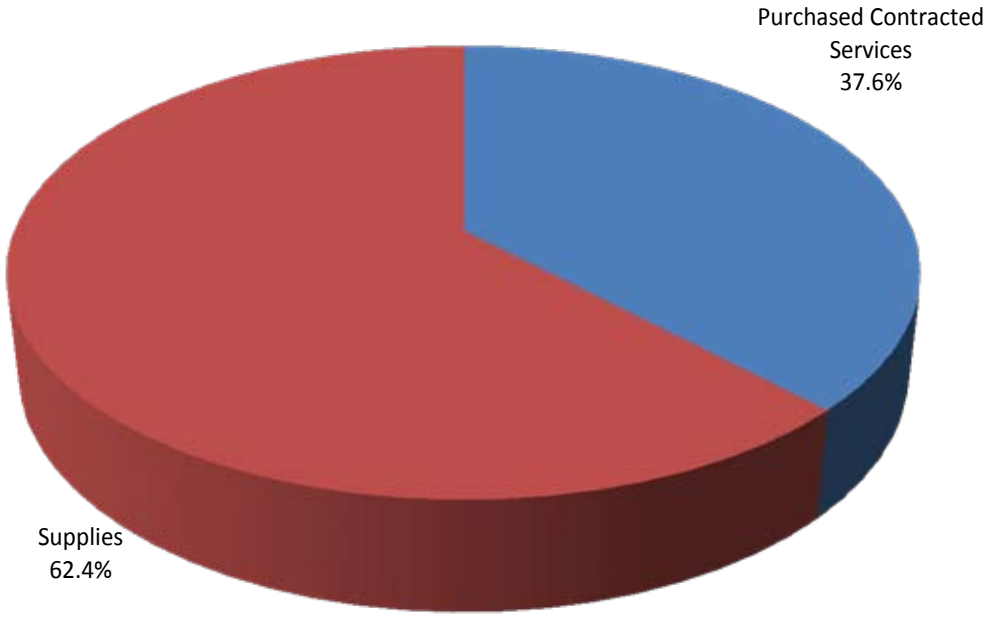
Criminal Investigation	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Captain	1		1		1	
Lieutenant	1					
Sergeant	1		1		1	
Patrol Officer	4		5		5	
Crime Scene/Evidence Technician	1		1		1	
Total:	8	0	8	0	8	0

Criminal Investigation Division	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$613,891	$547,122	$662,075	$660,532	-0.2%
Purchased Contracted Services	3,975	1,495	2,550	2,750	7.8%
Supplies	9,773	9,162	14,075	16,125	14.6%
Total:	$627,639	$557,779	$678,700	$679,407	0.1%



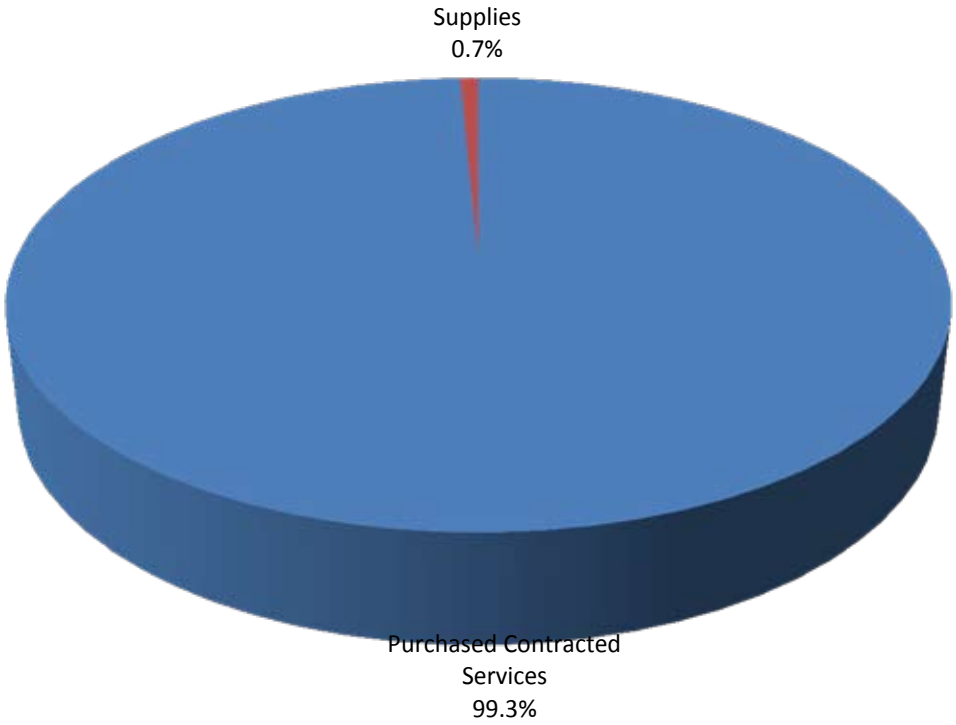
Fiscal Information

Vehicle Maintenance Division	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$113,200	$106,626	$124,510	$126,597	1.7%
Supplies	176,542	164,858	210,000	210,000	0.0%
Capital Outlays	307,564	192,183	0	0	NA
Total:	$597,307	$463,667	$334,510	$336,597	0.6%



Fiscal Information

Red Light Monitoring	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$235,862	$38,250	$171,000	$171,000	0.0%
Supplies	1,777	1,439	1,260	1,260	0.0%
Total:	$237,639	$39,689	$172,260	$172,260	0.0%



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, City owned building maintenance, community enhancement and stormwater management.

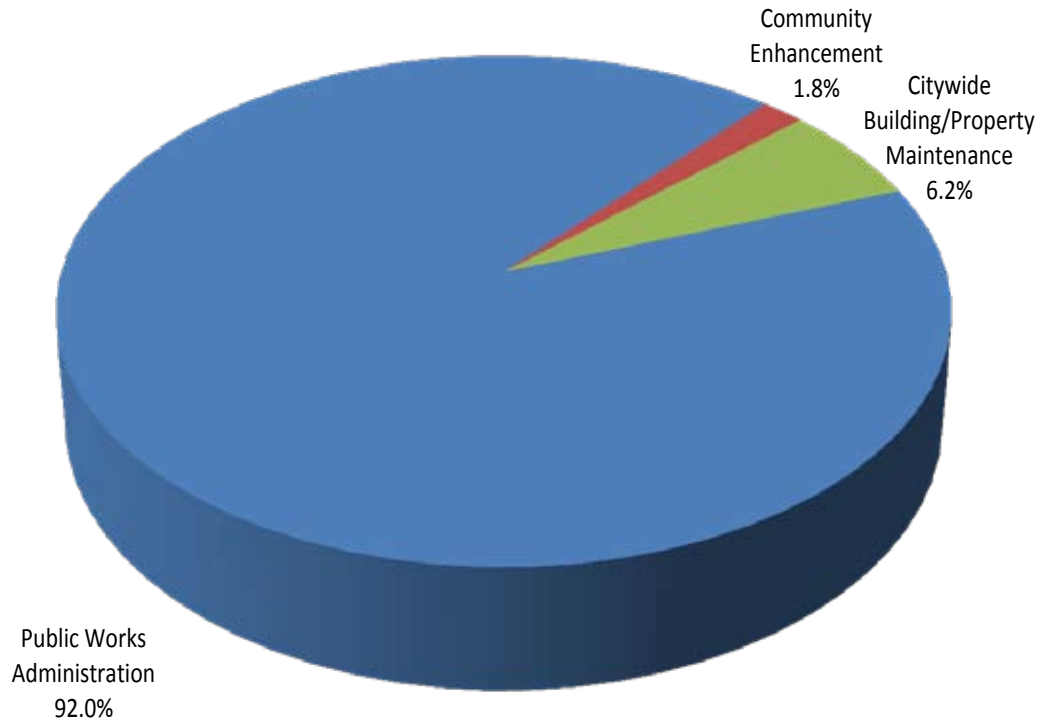
Mission, Goals & Objectives

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 be more mindful of our citizens' individual problems.

Fiscal Information

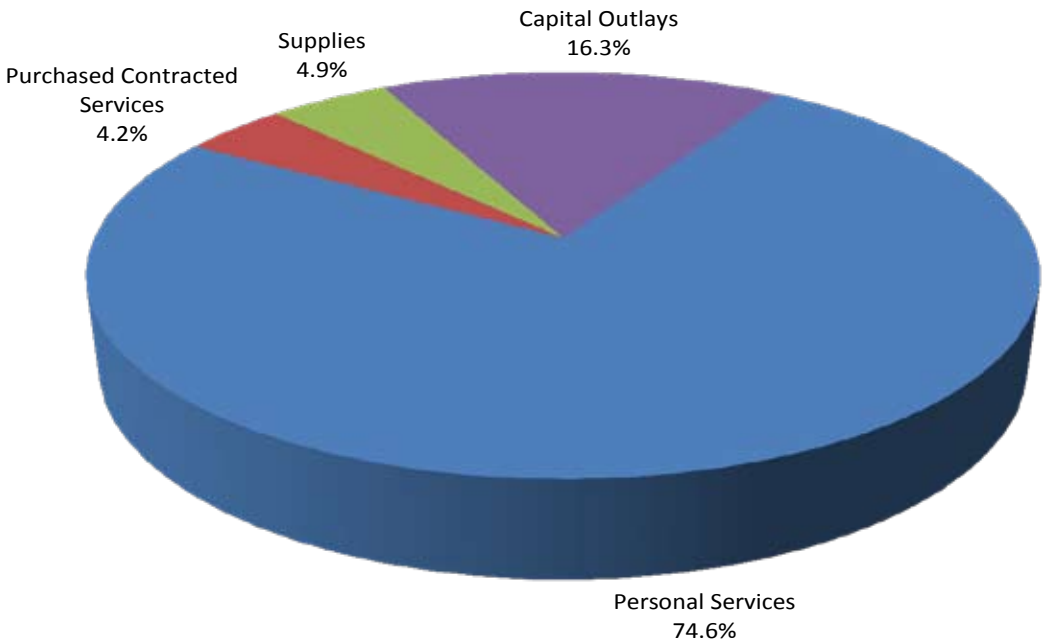
Public Works	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Public Works Administration	$997,169	$805,446	$950,057	$1,055,156	11.1%
Community Enhancement	$22,144	$12,650	$17,500	$20,500	17.1%
Citywide Building/Property Maintenance	$75,302	$61,331	$62,695	$71,085	13.4%
Total:	$1,094,615	$879,427	$1,030,252	$1,146,741	11.3%



Fiscal Information

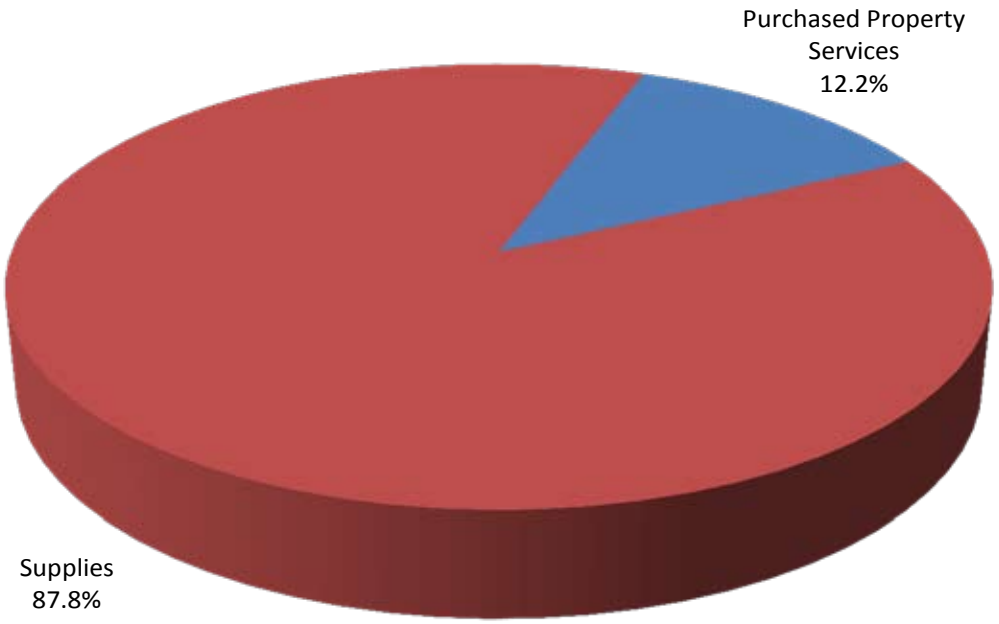
Public Works	FY10		FY11		FY12	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Works Director	1		1		1	
Public Works Deputy Director	1		1		1	
Public Works Supervisor	2		2		2	
Heavy Equipment Operator	1		1		1	
Maintenance Mechanic	1		1		1	
Maintenance Worker II	6		7		8	
Office Assistant		1		1		1
Maintenance Worker I	3	3	1	3		3
Dump Attendant		1				
Total:	15	5	14	4	14	4

Public Works Administration	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Personal Services	$716,578	$750,822	$885,885	$787,580	-11.1%
Purchased Contracted Services	65,151	22,973	29,772	44,612	49.8%
Supplies	98,325	31,651	34,400	51,298	49.1%
Capital Outlays	117,115	0	0	171,666	NA
Total:	$997,169	$805,446	$950,057	$1,055,156	11.1%



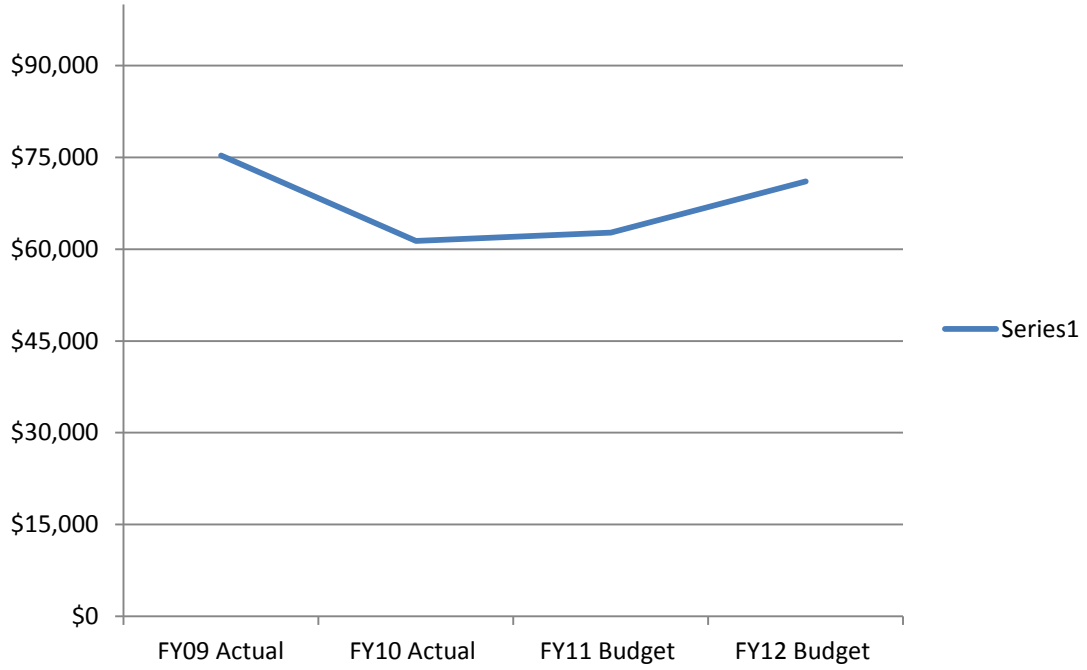
Fiscal Information

Community Enhancement	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Property Services	$0	$725	$2,500	$2,500	0.0%
Supplies	22,144	11,925	15,000	18,000	20.0%
Total:	$22,144	$12,650	$17,500	$20,500	17.1%



Fiscal Information

Citywide Building/Property Maintenance	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget	% Change
Purchased Contracted Services	$75,302	$61,331	$62,695	$71,085	13.4%
Total:	$75,302	$61,331	$62,695	$71,085	13.4%



Fiscal Information

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 JAG.

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**206**	**Greenspace Program**			
Revenue					
General Government					
341395	Developer Assessments	$15,380.00	$0.00	$15,000.00	$15,000.00
Total: General Government		$15,380.00	$0.00	$15,000.00	$15,000.00
Department	**6220**	**Park Areas**			
General Government					
341395	Developer Assessments	$0.00	$0.00	$0.00	$0.00
Total: General Government		$0.00	$0.00	$0.00	$0.00
Department Total: Park Areas		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Totals		$15,380.00	$0.00	$15,000.00	$15,000.00
Expenses					
Department	**6220**	**Park Areas**			
Purchased Property Services					
522149	Landscaping	$0.00	$0.00	$74,466.00	$54,466.00
Total: Purchased Property Services		$0.00	$0.00	$74,466.00	$54,466.00
Property					
541100	Land	$0.00	$0.00	$0.00	$0.00
541200	Site Improvements	$0.00	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00	$0.00
Department Total: Park Areas		**$0.00**	**$0.00**	**$74,466.00**	**$54,466.00**
Revenue Totals:		$15,380.00	$0.00	$15,000.00	$15,000.00
Expense Totals		$0.00	$0.00	$74,466.00	$54,466.00
Fund Total: Greenspace Program		**$15,380.00**	**$0.00**	**($59,466.00)**	**($39,466.00)**
Revenue Grand Totals:		$15,380.00	$0.00	$15,000.00	$15,000.00
Expense Grand Totals:		$0.00	$0.00	$74,466.00	$54,466.00
Net Grand Totals:		$15,380.00	$0.00	($59,466.00)	($39,466.00)

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**222**	**HEAT Grant**			
Revenue					
Federal Government Grants					
331150	Federal Grants	$53,570.89	$51,741.30	$44,271.00	$21,900.00
Total: Federal Government Grants		$53,570.89	$51,741.30	$44,271.00	$21,900.00
Interfund Transfers					
391210	Transfer From Fund 100	$176,615.91	$98,238.18	$96,119.00	$130,740.00
Total: Interfund Transfers		$176,615.91	$98,238.18	$96,119.00	$130,740.00
Revenue Totals		$230,186.80	$149,979.48	$140,390.00	$152,640.00
Expenses					
Department	**3235**	**Traffic Control**			
Salaries & Wages					
511000	Salaries & Wages	$83,715.10	$93,926.36	$94,545.00	$95,468.00
511250	Performance Compensation	$0.00	$0.00	$0.00	$0.00
511300	Overtime	$0.00	$7,490.00	$5,960.00	$6,015.00
Total: Salaries & Wages		$83,715.10	$101,416.36	$100,505.00	$101,483.00
Employee Benefits					
512100	Group Insurance	$26,597.24	$32,331.53	$10,230.00	$28,609.00
512200	FICA Tax	$6,404.21	$7,758.35	$7,690.00	$7,764.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$8,900.00	$6,394.00
Total: Employee Benefits		$33,001.45	$40,089.88	$26,820.00	$42,767.00
Purchased Property Services					
522202	Vehicle Repairs/Maintenance	$412.25	$355.31	$6,196.00	$3,818.00
522206	Repairs & Maint - Equipment	$0.00	$0.00	$0.00	$300.00
Total: Purchased Property Services		$412.25	$355.31	$6,196.00	$4,118.00
Other Purchased Services					
523500	Travel/Parking	$1,950.00	$0.00	$2,000.00	$0.00
523700	Certification/ Educ/Training	$0.00	$1,365.09	$0.00	$2,000.00
Total: Other Purchased Services		$1,950.00	$1,365.09	$2,000.00	$2,000.00
Supplies					
531104	Supplies	$0.00	$0.00	$0.00	$0.00
531270	Fuel & Oil	$0.00	$0.00	$0.00	$0.00
531603	Police Equipment	$960.00	$990.00	$2,550.00	$2,272.00
Total: Supplies		$960.00	$990.00	$2,550.00	$2,272.00
Machinery & Equipment					
542200	Vehicles	$0.00	$0.00	$0.00	$0.00
Total: Machinery & Equipment		$0.00	$0.00	$0.00	$0.00
Department Total: Traffic Control		**$120,038.80**	**$144,216.64**	**$138,071.00**	**$152,640.00**
Revenue Totals:		$230,186.80	$149,979.48	$140,390.00	$152,640.00
Expense Totals		$120,038.80	$144,216.64	$138,071.00	$152,640.00
Fund Total: HEAT Grant		**$110,148.00**	**$5,762.84**	**$2,319.00**	**$0.00**
Revenue Grand Totals:		$230,186.80	$149,979.48	$140,390.00	$152,640.00
Expense Grand Totals:		$120,038.80	$144,216.64	$138,071.00	$152,640.00
Net Grand Totals:		$110,148.00	$5,762.84	$2,319.00	$0.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**227**	**Byrne Recovery JAG Grant PD 74**			
Revenue					
Federal Government Grants					
331150	Federal Grants	$0.00	$64,525.03	$0.00	$50,000.00
Total: Federal Government Grants		$0.00	$64,525.03	$0.00	$50,000.00
Revenue Totals		$0.00	$64,525.03	$0.00	$50,000.00
Expenses					
Department	**3220**	**Crime Control & Investigation**			
Supplies					
531600	Small Equipment	$0.00	$63,611.37	$0.00	$50,000.00
Total: Supplies		$0.00	$63,611.37	$0.00	$50,000.00
Department Total: Crime Control & Investigation		**$0.00**	**$63,611.37**	**$0.00**	**$50,000.00**
Revenue Totals:		$0.00	$64,525.03	$0.00	$50,000.00
Expense Totals		$0.00	$63,611.37	$0.00	$50,000.00
Fund Total: Byrne Recovery JAG Grant PD 74		**$0.00**	**$913.66**	**$0.00**	**$0.00**
Revenue Grand Totals:		$0.00	$64,525.03	$0.00	$50,000.00
Expense Grand Totals:		$0.00	$63,611.37	$0.00	$50,000.00
Net Grand Totals:		$0.00	$913.66	$0.00	$0.00

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**207**	**Landscaping/Tree Fund**			
Revenue					
General Government					
341395	Developer Assessments	$0.00	$0.00	$0.00	$0.00
Total: General Government		$0.00	$0.00	$0.00	$0.00
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$0.00	$4,294.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$4,294.00	$0.00
Revenue Totals		$0.00	$0.00	$4,294.00	$0.00
Expenses					
Purchased Professional & Technical Services					
521303	Maintenance Tech/ Contracts	$0.00	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00	$0.00
Department	**4226**	**Other Maintenance**			
Purchased Professional & Technical Services					
521300	Technical Services	$0.00	$0.00	$11,900.00	$0.00
521303	Maintenance Tech/ Contracts	$0.00	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$11,900.00	$0.00
Purchased Property Services					
522149	Landscaping	$0.00	$0.00	$4,100.00	$11,206.00
Total: Purchased Property Services		$0.00	$0.00	$4,100.00	$11,206.00
Department Total: Other Maintenance		**$0.00**	**$0.00**	**$16,000.00**	**$11,206.00**
Revenue Totals:		$0.00	$0.00	$4,294.00	$0.00
Expense Totals		$0.00	$0.00	$16,000.00	$11,206.00
Fund Total: Landscaping/Tree Fund		**$0.00**	**$0.00**	**($11,706.00)**	**($11,206.00)**
Revenue Grand Totals:		$0.00	$0.00	$4,294.00	$0.00
Expense Grand Totals:		$0.00	$0.00	$16,000.00	$11,206.00
Net Grand Totals:		$0.00	$0.00	($11,706.00)	($11,206.00)

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**221**	**Operation Drive Smart**			
Revenue					
Federal Government Grants					
331150	Federal Grants	$35,321.64	$41,286.65	$40,000.00	$45,052.00
Total: Federal Government Grants		$35,321.64	$41,286.65	$40,000.00	$45,052.00
Revenue Totals		$35,321.64	$41,286.65	$40,000.00	$45,052.00
Expenses					
Department	**3250**	**Special Detail Services**			
Purchased Property Services					
522202	Vehicle Repairs/Maintenance	$520.92	$0.00	$160.00	$52.00
Total: Purchased Property Services		$520.92	$0.00	$160.00	$52.00
Other Purchased Services					
523500	Travel/Parking	$2,575.00	$0.00	$2,880.00	$0.00
523700	Certification/ Educ/Training	$204.00	$0.00	$2,681.00	$0.00
Total: Other Purchased Services		$2,779.00	$0.00	$5,561.00	$0.00
Supplies					
531100	Office Supplies	$15,420.81	$17,026.76	$13,500.00	$13,660.00
Total: Supplies		$15,420.81	$17,026.76	$13,500.00	$13,660.00
Operating Transfers Out					
611039	Transfer to Mounted Patrol 580	$11,500.00	$7,057.00	$12,779.00	$7,000.00
611040	Transfer to COPS 581	$16,900.00	$22,098.47	$8,001.00	$24,340.00
Total: Operating Transfers Out		$28,400.00	$29,155.47	$20,780.00	$31,340.00
Department Total: Special Detail Services		**$47,120.73**	**$46,182.23**	**$40,001.00**	**$45,052.00**
Revenue Totals:		$35,321.64	$41,286.65	$40,000.00	$45,052.00
Expense Totals		$47,120.73	$46,182.23	$40,001.00	$45,052.00
Fund Total: Operation Drive Smart		**($11,799.09)**	**($4,895.58)**	**($1.00)**	**$0.00**
Revenue Grand Totals:		$35,321.64	$41,286.65	$40,000.00	$45,052.00
Expense Grand Totals:		$47,120.73	$46,182.23	$40,001.00	$45,052.00
Net Grand Totals:		($11,799.09)	($4,895.58)	($1.00)	$0.00

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**210**	**Police Federal Drug Fund**			
Revenue					
Fines & Forfeitures					
351360	Sale of Confiscated Property	$31,505.64	$235,649.93	$150,000.00	$55,000.00
Total: Fines & Forfeitures		$31,505.64	$235,649.93	$150,000.00	$55,000.00
Interest Revenue					
361000	Interest Income - Checking	$57.16	$2.21	$12.00	$0.00
Total: Interest Revenue		$57.16	$2.21	$12.00	$0.00
Other					
389000	Miscellaneous Revenue	$0.00	$0.00	$0.00	$0.00
Total: Other		$0.00	$0.00	$0.00	$0.00
Interfund Transfers					
391200	Transfer to Fund 100	$0.00	$0.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$0.00	$0.00
Revenue Totals		$31,562.80	$235,652.14	$150,012.00	$55,000.00
Expenses					
Department	**3210**	**Police Administration**			
Other Purchased Services					
523600	Dues & Professional Fees	$0.00	$0.00	$0.00	$0.00
Total: Other Purchased Services		$0.00	$0.00	$0.00	$0.00
Supplies					
531104	Supplies	$0.00	$0.00	$0.00	$0.00
531603	Police Equipment	$12,167.50	$33,884.05	$110,000.00	$115,000.00
Total: Supplies		$12,167.50	$33,884.05	$110,000.00	$115,000.00
Operating Transfers Out					
611000	Transfer to Fund 100	$0.00	$0.00	$7,150.00	$4,000.00
Total: Operating Transfers Out		$0.00	$0.00	$7,150.00	$4,000.00
Department Total: Police Administration		**$12,167.50**	**$33,884.05**	**$117,150.00**	**$119,000.00**
Department	**3220**	**Crime Control & Investigation**			
Payments to Others					
573000	Payments to Others	$0.00	$0.00	$0.00	$0.00
Total: Payments to Others		$0.00	$0.00	$0.00	$0.00
Department Total: Crime Control & Investigation		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$31,562.80	$235,652.14	$150,012.00	$55,000.00
Expense Totals		$12,167.50	$33,884.05	$117,150.00	$119,000.00
Fund Total: Police Federal Drug Fund		**$19,395.30**	**$201,768.09**	**$32,862.00**	**($64,000.00)**
Revenue Grand Totals:		$31,562.80	$235,652.14	$150,012.00	$55,000.00
Expense Grand Totals:		$12,167.50	$33,884.05	$117,150.00	$119,000.00
Net Grand Totals:		$19,395.30	$201,768.09	$32,862.00	($64,000.00)

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**211**	**Police State Drug Fund**			
Revenue					
Fines & Forfeitures					
351360	Sale of Confiscated Property	$0.00	$0.00	$12,600.00	$10,000.00
Total: Fines & Forfeitures		$0.00	$0.00	$12,600.00	$10,000.00
Interest Revenue					
361000	Interest Income - Checking	$20.05	$0.94	$12.00	$0.00
Total: Interest Revenue		$20.05	$0.94	$12.00	$0.00
Interfund Transfers					
391200	Transfer to Fund 100	$0.00	$0.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$0.00	$0.00
Revenue Totals		$20.05	$0.94	$12,612.00	$10,000.00
Expenses					
Department	**3210**	**Police Administration**			
Other Purchased Services					
523600	Dues & Professional Fees	$0.00	$0.00	$0.00	$0.00
Total: Other Purchased Services		$0.00	$0.00	$0.00	$0.00
Supplies					
531603	Police Equipment	$2,829.00	$16,143.54	$21,000.00	$42,000.00
Total: Supplies		$2,829.00	$16,143.54	$21,000.00	$42,000.00
Machinery & Equipment					
542100	Machinery	$0.00	$0.00	$0.00	$0.00
Total: Machinery & Equipment		$0.00	$0.00	$0.00	$0.00
Payments to Others					
573003	Police Seizures in Escrow	$20,258.40	($2,364.11)	$0.00	$0.00
Total: Payments to Others		$20,258.40	($2,364.11)	$0.00	$0.00
Department Total: Police Administration		**$23,087.40**	**$13,779.43**	**$21,000.00**	**$42,000.00**
Revenue Totals:		$20.05	$0.94	$12,612.00	$10,000.00
Expense Totals		$23,087.40	$13,779.43	$21,000.00	$42,000.00
Fund Total: Police State Drug Fund		**($23,067.35)**	**($13,778.49)**	**($8,388.00)**	**($32,000.00)**
Revenue Grand Totals:		$20.05	$0.94	$12,612.00	$10,000.00
Expense Grand Totals:		$23,087.40	$13,779.43	$21,000.00	$42,000.00
Net Grand Totals:		($23,067.35)	($13,778.49)	($8,388.00)	($32,000.00)

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**280**	**Rental Motor Vehicle Tax Fund**			
Revenue					
Excise Taxes					
314400	Excise Tax Rental Motor Veh	$31,314.20	$37,156.86	$33,630.00	$30,000.00
Total: Excise Taxes		$31,314.20	$37,156.86	$33,630.00	$30,000.00
Interest Revenue					
361000	Interest Income - Checking	$0.61	$0.49	$5.00	$0.00
Total: Interest Revenue		$0.61	$0.49	$5.00	$0.00
Interfund Transfers					
391210	Transfer From Fund 100	$259.89	$0.00	$0.00	$0.00
Total: Interfund Transfers		$259.89	$0.00	$0.00	$0.00
Revenue Totals		$31,574.70	$37,157.35	$33,635.00	$30,000.00
Expenses					
Department	**7550**	**Downtown Development**			
Supplies					
531103	Signs/Banners	$0.00	$0.00	$65,000.00	$100,000.00
Total: Supplies		$0.00	$0.00	$65,000.00	$100,000.00
Department Total: Downtown Development		**$0.00**	**$0.00**	**$65,000.00**	**$100,000.00**
Revenue Totals:		$31,574.70	$37,157.35	$33,635.00	$30,000.00
Expense Totals		$0.00	$0.00	$65,000.00	$100,000.00
Fund Total: Rental Motor Vehicle Tax Fund		**$31,574.70**	**$37,157.35**	**($31,365.00)**	**($70,000.00)**
Revenue Grand Totals:		$31,574.70	$37,157.35	$33,635.00	$30,000.00
Expense Grand Totals:		$0.00	$0.00	$65,000.00	$100,000.00
Net Grand Totals:		$31,574.70	$37,157.35	($31,365.00)	($70,000.00)

Introduction

Capital Improvement Budget

The current fiscal year capital improvement budget includes a one year budget for all capital improvement projects, along with historical data. The capital improvement budget is the government's annual appropriation for capital spending and is legally adopted by the Mayor and Council. The budget authorizes specific projects and appropriates specific funding for those projects. The capital improvement budget provides legal authority to proceed with specific projects.

The City is working to establish a five year capital improvement program which identifies capital projects to be funded during the next five years. The program will identify 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.

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.

Project Description

Buford Highway Medians (CD-60):

This capital project is the first phase of infrastructure improvements along Buford Highway to encourage redevelopment, pedestrian accessibility, and visual improvements. The proposed project is consistent with the City's long range goals for economic development.

FY12 Budgeted Expense is $441,000

Bunten Road Storage Facility (PK-35):

This capital project is a three bay storage facility to house the Park and Recreation's maintenance equipment. It is located at Bunten Road Park near the tennis courts.

FY12 Budgeted Expense is $191,950

Community Development Block Grant Improvements Phase IIB (CD-52):

These funds will be used to provide infrastructure improvements in the Hill Community off Buford Highway. The improvements are being done in phases, phase II will primarily involve Donnaville Street widening, adding sidewalks, and drainage improvements.

FY12 Budgeted Expense is $379,000

Davenport Road improvements (CD-55):

This capital project will improve the existing roadway of Davenport by adding sidewalks, curb and gutter, and resurfacing the street.

FY12 Budgeted Expense is $64,569

Downtown Parking:

This capital project will demolish obsolete buildings, provide safe, clean parking, provide safe access to the Town Green, establish a new visual gateway to downtown, and provide directional signage in the downtown area. The project will be completed in three phases, phase I is currently underway.

FY12 Budgeted Expense is $95,187

Project Description

Buford Highway/SR120 Gateway in Downtown (CD-57):

This capital project will improve the intersection of Buford Highway and Duluth Highway. It will create a pedestrian linkage between the gateway and downtown Duluth by improving pedestrian safety, connectivity and mobility from the east side of Duluth Highway across Buford Highway into downtown. The intersection improvements include the provision of refuge islands with decorative pavers, landscaping, crosswalks, sidewalks, curb and gutter, and handicap ramps.

FY12 Budgeted Expense is $91,000

Hospital Connector Road (CD-47):

This capital project will provide better road connectivity and improve the flow of traffic through downtown Duluth. The road will be approximately one-quarter mile in length and will connect Duluth Highway to Irvindale Road, West Lawrenceville Street, McClure Bridge Road, and Ridgeway Road at a proposed round-a-bout.

FY12 Budgeted Expense is $93,000

Living Honorarium:

This capital project is for the construction of a Living Honorarium in the Town Green area to honor firefighters, police officers, and military veterans.

FY12 Budgeted Expense is $27,768

McClure Bridge/West Lawrenceville Reconstruction (CD-61):

This capital project will improve the McClure Bridge/West Lawrenceville Street in historic downtown Duluth. The project will consists of widening and resurfacing existing streets, building a round-a-bout to control traffic, and adding new sidewalks, crosswalks, and street lights.

FY12 Budgeted Expense is $2,500,000

Duluth Sidewalks (CD-23):

This capital program funds the City's continuing successful street and sidewalk improvement program identified in the Master Sidewalk Plan. Proposed sidewalk locations include Davenport Road and Irvindale Road.

FY12 Budgeted Expense is $2,471,744

Project Description

Rogers Bridge Park (PK-33):

This capital Project will fund the development of a multiuse park off Rogers Bridge Road, bordered by the Chattahoochee River. This park will include volleyball courts, trails, a playground, river access, picnic areas, and Duluth's first official Dog Park.

FY12 Budgeted Expense is $526,500

Rogers Bridge Trail (CD-31):

This capital project will create a multi-use trail that runs along Rogers Bridge Road between Peachtree Industrial Boulevard and the Chattahoochee River.

FY12 Budgeted Expense is $39,000

SPLOST 2001, 2005, 2009:

These funds have been set up to accumulate the City's share of the voter approved Special Purpose Local Option Sales Tax (SPLOST). These funds are transferred to eligible capital projects as expenditures are incurred.

FY12 Budgeted Expense is $10,250,763

SPLOST 2009 Vehicles:

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

FY12 Budgeted Expense is $259,642

SR120 Realignment and Hill Street (CD-46):

This capital project will fund the street and intersection improvements along Duluth Highway in downtown Duluth. The proposed project includes realigning Duluth Highway along Main Street to increase traffic flow through downtown and provide a safer environment for pedestrians by adding intersection improvements and gateway/signage features.

FY12 Budgeted Expense is $591,000

Project Description

SR120 Sidewalk at Monarch School (CD-58):

This capital project involves safety upgrades and improvements, sidewalks, and pedestrian crossings from Buford Highway to Duluth's Monarch School. The project will provide safer pedestrian access to the downtown area and connect to the high school providing a safer route to school.

FY12 Budgeted Expense is $72,000

Transportation and Infrastructure Improvements (ST-32):

This capital project is established to resurface roads throughout the City as needed.

FY12 Budgeted Expense is $300,000

Water/Sewer Improvements on Buford Highway (CD-62):

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

FY12 Budgeted Expense is $25,000

Western Gwinnett Bikeway (CD-20):

This capital project will complete the development of the Western Gwinnett Bikeway within the City limits of Duluth from North Berkeley Road to Rogers Bridge Road along Peachtree Industrial Boulevard.

FY12 Budgeted Expense is $497,800

W.P. Jones Activity Building (PK-34):

This capital project will replace the Train Depot, which was moved from the park and relocated to the train museum. The new activity building will be approximately 2,500 square feet and have a multipurpose function including facility rentals, senior activities, and offer various recreational programs for residents.

FY12 Budgeted Expense is $687,000

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**340002**	**Buford Hwy Medians CD60**			
Revenue					
Federal Government Grants					
331150	Federal Grants	$0.00	$0.00	$300,000.00	$300,000.00
Total: Federal Government Grants		$0.00	$0.00	$300,000.00	$300,000.00
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$0.00	$0.00	$81,000.00
391236	Transfer from SPLOST 2009	$0.00	$0.00	$25,000.00	$60,000.00
Total: Interfund Transfers		$0.00	$0.00	$25,000.00	$141,000.00
Revenue Totals		$0.00	$0.00	$325,000.00	$441,000.00
Expenses					
Department	**4270**	**Traffic Engineering**			
Property					
541400	Infrastructure	$18,886.23	$9,483.58	$325,000.00	$441,000.00
Total: Property		$18,886.23	$9,483.58	$325,000.00	$441,000.00
Department Total: Traffic Engineering		**$18,886.23**	**$9,483.58**	**$325,000.00**	**$441,000.00**
Revenue Totals:		$0.00	$0.00	$325,000.00	$441,000.00
Expense Totals		$18,886.23	$9,483.58	$325,000.00	$441,000.00
Fund Total: Buford Hwy Medians CD60		**($18,886.23)**	**($9,483.58)**	**$0.00**	**$0.00**
Revenue Grand Totals:		$0.00	$0.00	$325,000.00	$441,000.00
Expense Grand Totals:		$18,886.23	$9,483.58	$325,000.00	$441,000.00
Net Grand Totals:		($18,886.23)	($9,483.58)	$0.00	$0.00

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320028**	**Bunten Rd Storage Facility PK-35**			
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$0.00	$150,000.00	$191,950.00
Total: Interfund Transfers		$0.00	$0.00	$150,000.00	$191,950.00
Revenue Totals		$0.00	$0.00	$150,000.00	$191,950.00
Expenses					
Department	**6190**	**Special Facilties**			
Property					
541300	Buildings	$0.00	$3,400.00	$150,000.00	$191,950.00
Total: Property		$0.00	$3,400.00	$150,000.00	$191,950.00
Department Total: Special Facilties		**$0.00**	**$3,400.00**	**$150,000.00**	**$191,950.00**
Revenue Totals:		$0.00	$0.00	$150,000.00	$191,950.00
Expense Totals		$0.00	$3,400.00	$150,000.00	$191,950.00
Fund Total: Bunten Rd Storage Facility PK-35		**$0.00**	**($3,400.00)**	**$0.00**	**$0.00**
Revenue Grand Totals:		$0.00	$0.00	$150,000.00	$191,950.00
Expense Grand Totals:		$0.00	$3,400.00	$150,000.00	$191,950.00
Net Grand Totals:		$0.00	($3,400.00)	$0.00	$0.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320020**	**CDBG Improvemts Phase IIB CD-52**			
Revenue					
Federal Government Grants					
331350	Federal Grant CDBG	$305,000.00	$0.00	$184,000.00	$279,000.00
Total: Federal Government Grants		$305,000.00	$0.00	$184,000.00	$279,000.00
Interfund Transfers					
391210	Transfer From Fund 100	$42,950.00	$0.00	$0.00	$0.00
391230	Transfer from SPLOST 2005	$37,767.00	$0.00	$0.00	$0.00
391235	Transfer from SPLOST 2001	$43,577.00	$0.00	$0.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$6,000.00	$100,000.00	$100,000.00
Total: Interfund Transfers		$124,294.00	$6,000.00	$100,000.00	$100,000.00
Revenue Totals		$429,294.00	$6,000.00	$284,000.00	$379,000.00
Expenses					
Department	**4220**	**Roadways & Walkways**			
Purchased Professional & Technical Services					
521200	Professional Services	$225,992.90	$0.00	$100,000.00	$100,000.00
Total: Purchased Professional & Technical Services		$225,992.90	$0.00	$100,000.00	$100,000.00
Property					
541400	Infrastructure	$167,305.58	$6,000.00	$184,000.00	$279,000.00
Total: Property		$167,305.58	$6,000.00	$184,000.00	$279,000.00
Department Total: Roadways & Walkways		**$393,298.48**	**$6,000.00**	**$284,000.00**	**$379,000.00**
Department	**9000**	**Other Financing Uses**			
Operating Transfers Out					
611048	Transfer to Fund 360	$35,995.52	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$35,995.52	$0.00	$0.00	$0.00
Department Total: Other Financing Uses		**$35,995.52**	**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$429,294.00	$6,000.00	$284,000.00	$379,000.00
Expense Totals		$429,294.00	$6,000.00	$284,000.00	$379,000.00
Fund Total: CDBG Improvemts Phase IIB CD-52		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Grand Totals:		$429,294.00	$6,000.00	$284,000.00	$379,000.00
Expense Grand Totals:		$429,294.00	$6,000.00	$284,000.00	$379,000.00
Net Grand Totals:		$0.00	$0.00	$0.00	$0.00

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**390003**	**Old TBS 360 Funds**			
Revenue					
Department	**0557**	**Davenport Rd Ext CD-55 Old 558**			
Federal Government Grants					
331352	Federal Grant LCI	$0.00	$0.00	$0.00	$0.00
331357	Federal Gant HPP	$0.00	$0.00	$800,000.00	$0.00
Total: Federal Government Grants		$0.00	$0.00	$800,000.00	$0.00
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$0.00	$0.00	$0.00
391230	Transfer from SPLOST 2005	$0.00	$0.00	$364,556.00	$64,569.00
391236	Transfer from SPLOST 2009	$0.00	$1,100,200.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$1,100,200.00	$364,556.00	$64,569.00
Department Total: Davenport Rd Ext CD-55 Old 558		**$0.00**	**$1,100,200.00**	**$1,164,556.00**	**$64,569.00**
Revenue Totals		$0.00	$1,100,200.00	$1,164,556.00	$64,569.00
Expenses					
Department	**0557**	**Davenport Rd Ext CD-55 Old 558**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$22,189.79	$208,650.00	$64,569.00
Total: Purchased Professional & Technical Services		$0.00	$22,189.79	$208,650.00	$64,569.00
Property					
541100	Land	$0.00	$1,100,200.00	$955,906.00	$0.00
Total: Property		$0.00	$1,100,200.00	$955,906.00	$0.00
Department Total: Davenport Rd Ext CD-55 Old 558		**$0.00**	**$1,122,389.79**	**$1,164,556.00**	**$64,569.00**
Revenue Totals:		$0.00	$1,100,200.00	$1,164,556.00	$64,569.00
Expense Totals		$0.00	$1,122,389.79	$1,164,556.00	$64,569.00
Fund Total: Old TBS 360 Funds		**$0.00**	**($22,189.79)**	**$0.00**	**$0.00**
Revenue Grand Totals:		$0.00	$1,100,200.00	$1,164,556.00	$64,569.00
Expense Grand Totals:		$0.00	$1,122,389.79	$1,164,556.00	$64,569.00
Net Grand Totals:		$0.00	($22,189.79)	$0.00	$0.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320019**	**Downtown Parking**			
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$0.00	$0.00	$95,187.00
Total: Interfund Transfers		$0.00	$0.00	$0.00	$95,187.00
Revenue Totals		$0.00	$0.00	$0.00	$95,187.00
Expenses					
Department	**4270**	**Traffic Engineering**			
Supplies					
531103	Signs/Banners	$0.00	$0.00	$0.00	$10,837.00
Total: Supplies		$0.00	$0.00	$0.00	$10,837.00
Department Total: Traffic Engineering		**$0.00**	**$0.00**	**$0.00**	**$10,837.00**
Department	**6500**	**Library Property Purchase**			
Property					
541100	Land	$0.00	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00	$0.00
Department Total: Library Property Purchase		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department	**7564**	**Parking**			
Purchased Property Services					
522210	General Repairs	$0.00	$0.00	$0.00	$84,350.00
Total: Purchased Property Services		$0.00	$0.00	$0.00	$84,350.00
Department Total: Parking		**$0.00**	**$0.00**	**$0.00**	**$84,350.00**
Revenue Totals:		$0.00	$0.00	$0.00	$95,187.00
Expense Totals		$0.00	$0.00	$0.00	$95,187.00
Fund Total: Downtown Parking		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Grand Totals:		$0.00	$0.00	$0.00	$95,187.00
Expense Grand Totals:		$0.00	$0.00	$0.00	$95,187.00
Net Grand Totals:		$0.00	$0.00	$0.00	$0.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**224**	**Bfd Hwy SR120 Gateway Dwn CD-57**			
Revenue					
Federal Government Grants					
331355	Federal Grant - TIP	$0.00	$0.00	$496,000.00	$496,000.00
Total: Federal Government Grants		$0.00	$0.00	$496,000.00	$496,000.00
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$0.00	$31,436.00	$419,000.00
Total: Interfund Transfers		$0.00	$0.00	$31,436.00	$419,000.00
Revenue Totals		$0.00	$0.00	$527,436.00	$915,000.00
Expenses					
Department	**4224**	**Sidewalks & Crosswalks**			
Purchased Professional & Technical Services					
521200	Professional Services	$33,258.93	$34,979.50	$30,436.00	$91,000.00
Total: Purchased Professional & Technical Services		$33,258.93	$34,979.50	$30,436.00	$91,000.00
Property					
541400	Infrastructure	$0.00	$0.00	$497,000.00	$0.00
Total: Property		$0.00	$0.00	$497,000.00	$0.00
Department Total: Sidewalks & Crosswalks		**$33,258.93**	**$34,979.50**	**$527,436.00**	**$91,000.00**
Revenue Totals:		$0.00	$0.00	$527,436.00	$915,000.00
Expense Totals		$33,258.93	$34,979.50	$527,436.00	$91,000.00
Fund Total: Bfd Hwy SR120 Gateway Dwn CD-57		**($33,258.93)**	**($34,979.50)**	**$0.00**	**$824,000.00**
Revenue Grand Totals:		$0.00	$0.00	$527,436.00	$915,000.00
Expense Grand Totals:		$33,258.93	$34,979.50	$527,436.00	$91,000.00
Net Grand Totals:		($33,258.93)	($34,979.50)	$0.00	$824,000.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**390003**	**Old TBS 360 Funds**			
Revenue					
Department	**0550**	**Hospital Connector Road CD-47**			
General Sales & Use Taxes					
313200	SPLOST	$0.00	$0.00	$445,997.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$445,997.00	$0.00
Federal Government Grants					
331352	Federal Grant LCI	$0.00	$0.00	$1,780,736.00	$2,363,303.00
Total: Federal Government Grants		$0.00	$0.00	$1,780,736.00	$2,363,303.00
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$0.00	$0.00	$177,565.00
391235	Transfer from SPLOST 2001	$0.00	$0.00	$0.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$0.00	$75,000.00	$500,000.00
Total: Interfund Transfers		$0.00	$0.00	$75,000.00	$677,565.00
Department Total: Hospital Connector Road CD-47		**$0.00**	**$0.00**	**$2,301,733.00**	**$3,040,868.00**
Revenue Totals		$0.00	$0.00	$2,301,733.00	$3,040,868.00
Expenses					
Department	**0550**	**Hospital Connector Road CD-47**			
Purchased Professional & Technical Services					
521200	Professional Services	$57,650.07	$39,068.31	$335,472.00	$93,000.00
Total: Purchased Professional & Technical Services		$57,650.07	$39,068.31	$335,472.00	$93,000.00
Property					
541100	Land	$0.00	$0.00	$1,406,978.00	$0.00
541400	Infrastructure	$0.00	$0.00	$559,283.00	$0.00
Total: Property		$0.00	$0.00	$1,966,261.00	$0.00
Department Total: Hospital Connector Road CD-47		**$57,650.07**	**$39,068.31**	**$2,301,733.00**	**$93,000.00**
Revenue Totals:		$0.00	$0.00	$2,301,733.00	$3,040,868.00
Expense Totals		$57,650.07	$39,068.31	$2,301,733.00	$93,000.00
Fund Total: Old TBS 360 Funds		**($57,650.07)**	**($39,068.31)**	**$0.00**	**$2,947,868.00**
Revenue Grand Totals:		$0.00	$0.00	$2,301,733.00	$3,040,868.00
Expense Grand Totals:		$57,650.07	$39,068.31	$2,301,733.00	$93,000.00
Net Grand Totals:		($57,650.07)	($39,068.31)	$0.00	$2,947,868.00

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**350002**	**Living Honorarium Fund**			
Revenue					
State Government Grants					
334150	State Grants	$0.00	$0.00	$0.00	$0.00
334311	DCA State Grant	$0.00	$5,000.00	$0.00	$0.00
Total: State Government Grants		$0.00	$5,000.00	$0.00	$0.00
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$0.00	$4,000.00	$4,000.00
Total: Interfund Transfers		$0.00	$0.00	$4,000.00	$4,000.00
Revenue Totals		$0.00	$5,000.00	$4,000.00	$4,000.00
Expenses					
Department	**6190**	**Special Facilties**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$0.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00	$0.00
Property					
541200	Site Improvements	$5,200.00	$14,800.00	$50,268.00	$27,768.00
Total: Property		$5,200.00	$14,800.00	$50,268.00	$27,768.00
Department Total: Special Facilties		**$5,200.00**	**$14,800.00**	**$50,268.00**	**$27,768.00**
Revenue Totals:		$0.00	$5,000.00	$4,000.00	$4,000.00
Expense Totals		$5,200.00	$14,800.00	$50,268.00	$27,768.00
Fund Total: Living Honorarium Fund		**($5,200.00)**	**($9,800.00)**	**($46,268.00)**	**($23,768.00)**
Revenue Grand Totals:		$0.00	$5,000.00	$4,000.00	$4,000.00
Expense Grand Totals:		$5,200.00	$14,800.00	$50,268.00	$27,768.00
Net Grand Totals:		($5,200.00)	($9,800.00)	($46,268.00)	($23,768.00)

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320021**	**McClure Bridge/ West Lawrenceville Recon CD61**			
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$0.00	$2,500,000.00	$2,500,000.00
Total: Interfund Transfers		$0.00	$0.00	$2,500,000.00	$2,500,000.00
Revenue Totals		$0.00	$0.00	$2,500,000.00	$2,500,000.00
Expenses					
Department	**4221**	**Paved Streets**			
Property					
541400	Infrastructure	$0.00	$0.00	$1,250,000.00	$1,250,000.00
Total: Property		$0.00	$0.00	$1,250,000.00	$1,250,000.00
Department Total: Paved Streets		**$0.00**	**$0.00**	**$1,250,000.00**	**$1,250,000.00**
Department	**4224**	**Sidewalks & Crosswalks**			
Property					
541400	Infrastructure	$0.00	$0.00	$1,250,000.00	$1,250,000.00
Total: Property		$0.00	$0.00	$1,250,000.00	$1,250,000.00
Department Total: Sidewalks & Crosswalks		**$0.00**	**$0.00**	**$1,250,000.00**	**$1,250,000.00**
Revenue Totals:		$0.00	$0.00	$2,500,000.00	$2,500,000.00
Expense Totals		$0.00	$0.00	$2,500,000.00	$2,500,000.00
Fund Total: McClure Bridge/ West Lawrenceville CD61		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Grand Totals:		$0.00	$0.00	$2,500,000.00	$2,500,000.00
Expense Grand Totals:		$0.00	$0.00	$2,500,000.00	$2,500,000.00
Net Grand Totals:		$0.00	$0.00	$0.00	$0.00

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**390003**	**Old TBS 360 Funds**			
Revenue					
Department	**0523**	**Duluth Sidewalks CD-23**			
General Sales & Use Taxes					
313200	SPLOST	$0.00	$0.00	$99,881.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$99,881.00	$0.00
Federal Government Grants					
331351	Federal Grant TEA	$0.00	$0.00	$150,000.00	$150,000.00
331356	Federal Grant- CMAQ	$0.00	$0.00	$1,184,000.00	$953,600.00
331357	Federal Gant HPP	$0.00	$0.00	$500,000.00	$233,375.00
Total: Federal Government Grants		$0.00	$0.00	$1,834,000.00	$1,336,975.00
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$21,146.00	$9,611.00	$0.00
391230	Transfer from SPLOST 2005	$0.00	$1,023.40	$0.00	$476,345.00
391236	Transfer from SPLOST 2009	$0.00	$58,906.72	$296,000.00	$699,800.00
Total: Interfund Transfers		$0.00	$81,076.12	$305,611.00	$1,176,145.00
Department Total: Duluth Sidewalks CD-23		**$0.00**	**$81,076.12**	**$2,239,492.00**	**$2,513,120.00**
Revenue Totals		$0.00	$81,076.12	$2,239,492.00	$2,513,120.00
Expenses					
Department	**0523**	**Duluth Sidewalks CD-23**			
Purchased Professional & Technical Services					
521200	Professional Services	$60,840.52	$12,605.90	$6,006.00	$671,181.00
Total: Purchased Professional & Technical Services		$60,840.52	$12,605.90	$6,006.00	$671,181.00
Property					
541400	Infrastructure	$72,146.06	$149,913.88	$2,233,486.00	$1,800,563.00
Total: Property		$72,146.06	$149,913.88	$2,233,486.00	$1,800,563.00
Department Total: Duluth Sidewalks CD-23		**$132,986.58**	**$162,519.78**	**$2,239,492.00**	**$2,471,744.00**
Revenue Totals:		$0.00	$81,076.12	$2,239,492.00	$2,513,120.00
Expense Totals		$132,986.58	$162,519.78	$2,239,492.00	$2,471,744.00
Fund Total: Old TBS 360 Funds		**($132,986.58)**	**($81,443.66)**	**$0.00**	**$41,376.00**
Revenue Grand Totals:		$0.00	$81,076.12	$2,239,492.00	$2,513,120.00
Expense Grand Totals:		$132,986.58	$162,519.78	$2,239,492.00	$2,471,744.00
Net Grand Totals:		($132,986.58)	($81,443.66)	$0.00	$41,376.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description		FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320026**	**Rogers Bridge Park PK 33**				
Revenue						
Interfund Transfers						
391236	Transfer from SPLOST 2009		$0.00	$6,000.00	$465,000.00	$526,500.00
Total: Interfund Transfers			$0.00	$6,000.00	$465,000.00	$526,500.00
Revenue Totals			$0.00	$6,000.00	$465,000.00	$526,500.00
Expenses						
Department	**6220**	**Park Areas**				
Property						
541200	Site Improvements		$0.00	$0.00	$465,000.00	$0.00
Total: Property			$0.00	$0.00	$465,000.00	$0.00
Sub Department	**0002**	**Dog Park**				
Property						
541200	Site Improvements		$0.00	$7,950.00	$0.00	$465,000.00
Total: Property			$0.00	$7,950.00	$0.00	$465,000.00
Sub Department Total: Dog Park			**$0.00**	**$7,950.00**	**$0.00**	**$465,000.00**
	0003	**Boat Ramp**				
Property						
541200	Site Improvements		$0.00	$0.00	$0.00	$61,500.00
Total: Property			$0.00	$0.00	$0.00	$61,500.00
Sub Department Total: Boat Ramp			**$0.00**	**$0.00**	**$0.00**	**$61,500.00**
Department Total: Park Areas			**$0.00**	**$7,950.00**	**$465,000.00**	**$526,500.00**
Revenue Totals:			$0.00	$6,000.00	$465,000.00	$526,500.00
Expense Totals			$0.00	$7,950.00	$465,000.00	$526,500.00
Fund Total: Rogers Bridge Park PK 33			**$0.00**	**($1,950.00)**	**$0.00**	**$0.00**
Revenue Grand Totals:			$0.00	$6,000.00	$465,000.00	$526,500.00
Expense Grand Totals:			$0.00	$7,950.00	$465,000.00	$526,500.00
Net Grand Totals:			$0.00	($1,950.00)	$0.00	$0.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320018**	**Rogers Bridge Trail/ Trlhd CD-31**			
Revenue					
Federal Government Grants					
331351	Federal Grant TEA	$0.00	$0.00	$272,000.00	$272,000.00
Total: Federal Government Grants		$0.00	$0.00	$272,000.00	$272,000.00
State Government Grants					
334112	GA Dept of Natural Resources	$0.00	$0.00	$100,000.00	$0.00
Total: State Government Grants		$0.00	$0.00	$100,000.00	$0.00
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$23,422.73	$0.00	$0.00
391230	Transfer from SPLOST 2005	$0.00	$0.00	$73,694.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$0.00	$15,592.00	$50,000.00
Total: Interfund Transfers		$0.00	$23,422.73	$89,286.00	$50,000.00
Revenue Totals		$0.00	$23,422.73	$461,286.00	$322,000.00
Expenses					
Department	**4224**	**Sidewalks & Crosswalks**			
Property					
541400	Infrastructure	$0.00	$0.00	$0.00	$39,000.00
Total: Property		$0.00	$0.00	$0.00	$39,000.00
Department Total: Sidewalks & Crosswalks		**$0.00**	**$0.00**	**$0.00**	**$39,000.00**
Department	**6230**	**Parkways & Boulevards**			
Property					
541200	Site Improvements	$0.00	$0.00	$100,000.00	$0.00
541300	Buildings	$16,460.46	$36,744.19	$361,286.00	$0.00
Total: Property		$16,460.46	$36,744.19	$461,286.00	$0.00
Department Total: Parkways & Boulevards		**$16,460.46**	**$36,744.19**	**$461,286.00**	**$0.00**
Revenue Totals:		$0.00	$23,422.73	$461,286.00	$322,000.00
Expense Totals		$16,460.46	$36,744.19	$461,286.00	$39,000.00
Fund Total: Rogers Bridge Trail/ Trlhd CD-31		**($16,460.46)**	**($13,321.46)**	**$0.00**	**$283,000.00**
Revenue Grand Totals:		$0.00	$23,422.73	$461,286.00	$322,000.00
Expense Grand Totals:		$16,460.46	$36,744.19	$461,286.00	$39,000.00
Net Grand Totals:		($16,460.46)	($13,321.46)	$0.00	$283,000.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320001**	**SPLOST 2001**			
Revenue					
General Sales & Use Taxes					
313200	SPLOST	$0.00	$0.00	$0.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$0.00	$0.00
Interest Revenue					
361000	Interest Income - Checking	$20,342.23	$7,409.02	$7,200.00	$1,000.00
Total: Interest Revenue		$20,342.23	$7,409.02	$7,200.00	$1,000.00
Revenue Totals		$20,342.23	$7,409.02	$7,200.00	$1,000.00
Expenses					
Operating Transfers Out					
611022	Transfer to Taylor Pk Playgrd	$0.00	$91,328.54	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$91,328.54	$0.00	$0.00
Department	**9000**	**Other Financing Uses**			
Operating Transfers Out					
611000	Transfer to Fund 100	$273,859.04	$0.00	$0.00	$0.00
611020	Transfer to Master Park Plan	$0.00	$0.00	$0.00	$0.00
611021	Transfer to Taylor Pk Rstrms	$0.00	$0.00	$0.00	$0.00
611022	Transfer to Taylor Pk Playgrd	$0.00	$0.00	$0.00	$0.00
611025	Transfer to CDBG Imp Ph IIB	$43,577.00	$0.00	$0.00	$0.00
611044	Transfer to Fund 770 URA	$0.00	$0.00	$0.00	$0.00
611051	Transfer to Hospital Connector Road	$0.00	$0.00	$119,073.00	$0.00
Total: Operating Transfers Out		$317,436.04	$0.00	$119,073.00	$0.00
Department Total: Other Financing Uses		**$317,436.04**	**$0.00**	**$119,073.00**	**$0.00**
Revenue Totals:		$20,342.23	$7,409.02	$7,200.00	$1,000.00
Expense Totals		$317,436.04	$91,328.54	$119,073.00	$0.00
Fund Total: SPLOST 2001		**($297,093.81)**	**($83,919.52)**	**($111,873.00)**	**$1,000.00**
Revenue Grand Totals:		$20,342.23	$7,409.02	$7,200.00	$1,000.00
Expense Grand Totals:		$317,436.04	$91,328.54	$119,073.00	$0.00
Net Grand Totals:		($297,093.81)	($83,919.52)	($111,873.00)	$1,000.00

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320002**	**SPLOST 2005**			
Revenue					
General Sales & Use Taxes					
313200	SPLOST	$2,881,808.89	$0.00	$0.00	$0.00
Total: General Sales & Use Taxes		$2,881,808.89	$0.00	$0.00	$0.00
Interest Revenue					
361000	Interest Income - Checking	$78,950.15	$21,132.58	$19,200.00	$7,200.00
Total: Interest Revenue		$78,950.15	$21,132.58	$19,200.00	$7,200.00
Revenue Totals		$2,960,759.04	$21,132.58	$19,200.00	$7,200.00
Expenses					
Operating Transfers Out					
611031	Transfer to Infrastructure ST 32	$0.00	$178,653.41	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$178,653.41	$0.00	$0.00
Department	**1595**	**General Administration Fees**			
Other Purchased Services					
523602	Bank/Credit Card Fees	$19.45	($19.45)	$0.00	$0.00
Total: Other Purchased Services		$19.45	($19.45)	$0.00	$0.00
Department Total: General Administration Fees		**$19.45**	**($19.45)**	**$0.00**	**$0.00**
Department	**9000**	**Other Financing Uses**			
Operating Transfers Out					
611000	Transfer to Fund 100	$13,179.33	$350,351.80	$0.00	$0.00
611009	Transfer to 224 Buford Gateway	$0.00	$0.00	$231,436.00	$419,000.00
611015	Transfer to City Hall Build	$65,291.55	$0.00	$0.00	$0.00
611016	Transfer to Scott Hud Pk Restrms	$0.00	$0.00	$79,369.00	$0.00
611017	Transfer to SR 120 Realign	$0.00	$0.00	$70,494.00	$0.00
611023	Transfer to Rogers Brdg Trail	$0.00	$0.00	$73,694.00	$0.00
611025	Transfer to CDBG Imp Ph IIB	$37,767.00	$0.00	$0.00	$0.00
611031	Transfer to Infrastructure ST 32	$0.00	$201,857.07	$100,000.00	$0.00
611034	Transfer to Buford Hwy Medians	$0.00	$0.00	$0.00	$81,000.00
611044	Transfer to Fund 770 URA	$2,800,978.50	$315,865.00	$313,865.00	$312,205.00
611048	Transfer to Fund 360	$0.00	$1,023.40	$0.00	$0.00
611051	Transfer to Hospital Connector Road	$0.00	$0.00	$326,924.00	$177,565.00
611052	Transfer to Western Gwinnett Bikeway	$0.00	$0.00	$559,437.00	$500,000.00
611053	Transfer to Duluth Sidewalks CD-23	$0.00	$0.00	$99,881.00	$476,345.00
611054	Transfer to Ridgeway Extension	$0.00	$0.00	$31,000.00	$0.00
611055	Transfer to Davenport Road Extension	$0.00	$0.00	$364,556.00	$64,569.00
Total: Operating Transfers Out		$2,917,216.38	$869,097.27	$2,250,656.00	$2,030,684.00
Department Total: Other Financing Uses		**$2,917,216.38**	**$869,097.27**	**$2,250,656.00**	**$2,030,684.00**
Revenue Totals:		$2,960,759.04	$21,132.58	$19,200.00	$7,200.00
Expense Totals		$2,917,235.83	$1,047,731.23	$2,250,656.00	$2,030,684.00
Fund Total: SPLOST 2005		**$43,523.21**	**($1,026,598.65)**	**($2,231,456.00)**	**($2,023,484.00)**
Revenue Grand Totals:		$2,960,759.04	$21,132.58	$19,200.00	$7,200.00
Expense Grand Totals:		$2,917,235.83	$1,047,731.23	$2,250,656.00	$2,030,684.00
Net Grand Totals:		$43,523.21	($1,026,598.65)	($2,231,456.00)	($2,023,484.00)

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320027**	**SPLOST 2009 Vehicles**			
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$0.00	$269,000.00	$259,642.00
Total: Interfund Transfers		$0.00	$0.00	$269,000.00	$259,642.00
Department	**3000**	**Police**			
Sub Department	**3290**	**Consolidated Veh Maint Division**			
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$0.00	$0.00	$0.00
Total: Interfund Transfers		$0.00	$0.00	$0.00	$0.00
Sub Department Total: Consolidated Veh Maint Division		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department Total: Police		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Totals		$0.00	$0.00	$269,000.00	$259,642.00
Expenses					
Department	**3000**	**Police**			
Sub Department	**3290**	**Consolidated Veh Maint Division**			
Machinery & Equipment					
542200	Vehicles	$0.00	$0.00	$269,000.00	$259,642.00
Total: Machinery & Equipment		$0.00	$0.00	$269,000.00	$259,642.00
Sub Department Total: Consolidated Veh Maint Division		**$0.00**	**$0.00**	**$269,000.00**	**$259,642.00**
Department Total: Police		**$0.00**	**$0.00**	**$269,000.00**	**$259,642.00**
Revenue Totals:		$0.00	$0.00	$269,000.00	$259,642.00
Expense Totals		$0.00	$0.00	$269,000.00	$259,642.00
Fund Total: SPLOST 2009 Vehicles		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Grand Totals:		$0.00	$0.00	$269,000.00	$259,642.00
Expense Grand Totals:		$0.00	$0.00	$269,000.00	$259,642.00
Net Grand Totals:		$0.00	$0.00	$0.00	$0.00

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320003**	**SPLOST 2009**			
Revenue					
General Sales & Use Taxes					
313200	SPLOST	$813,193.77	$3,426,519.33	$4,088,340.00	$3,923,160.00
Total: General Sales & Use Taxes		$813,193.77	$3,426,519.33	$4,088,340.00	$3,923,160.00
Interest Revenue					
361000	Interest Income - Checking	$463.50	$7,657.97	$5,400.00	$14,000.00
Total: Interest Revenue		$463.50	$7,657.97	$5,400.00	$14,000.00
Revenue Totals		$813,657.27	$3,434,177.30	$4,093,740.00	$3,937,160.00
Expenses					
Operating Transfers Out					
611000	Transfer to Fund 100	$0.00	$211,775.67	$0.00	$0.00
611016	Transfer to Scott Hud Pk Restrms	$0.00	$90,211.00	$0.00	$0.00
611029	Transfer to WP Jones Actv Bldg	$0.00	$13,549.12	$0.00	$0.00
611032	Transfer to Rogers Brdg Dog Pk	$0.00	$6,000.00	$0.00	$0.00
611049	Transfer to City Wide Software	$0.00	$41,094.71	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$362,630.50	$0.00	$0.00
Department	**9000**	**Other Financing Uses**			
Operating Transfers Out					
611010	Transfer to 225 SR120 Sidewalks	$0.00	$0.00	$0.00	$227,000.00
611016	Transfer to Scott Hud Pk Restrms	$0.00	$0.00	$175,631.00	$0.00
611017	Transfer to SR 120 Realign	$0.00	$0.00	$0.00	$273,000.00
611023	Transfer to Rogers Brdg Trail	$0.00	$0.00	$15,592.00	$50,000.00
611024	Transfer to Downtown Parking	$0.00	$0.00	$0.00	$95,187.00
611025	Transfer to CDBG Imp Ph IIB	$0.00	$6,000.00	$100,000.00	$100,000.00
611026	Transfer to McClure Brdg Recon	$0.00	$0.00	$2,500,000.00	$2,500,000.00
611027	Transfer to Wtr/Swr Buford Hwy	$0.00	$0.00	$90,000.00	$1,250,000.00
611029	Transfer to WP Jones Actv Bldg	$0.00	$0.00	$0.00	$687,000.00
611030	Transfer to Park Land Purchase	$0.00	$1,098,640.89	$0.00	$0.00
611031	Transfer to Infrastructure ST 32	$0.00	$161,960.62	$300,000.00	$300,000.00
611032	Transfer to Rogers Brdg Dog Pk	$0.00	$0.00	$465,000.00	$526,500.00
611034	Transfer to Buford Hwy Medians	$0.00	$0.00	$25,000.00	$60,000.00
611051	Transfer to Hospital Connector Road	$0.00	$0.00	$75,000.00	$500,000.00
611052	Transfer to Western Gwinnett Bikeway	$0.00	$0.00	$500,000.00	$500,000.00
611053	Transfer to Duluth Sidewalks CD-23	$0.00	$58,906.72	$296,000.00	$699,800.00
611055	Transfer to Davenport Road Extension	$0.00	$1,100,200.00	$0.00	$0.00
611056	Transfer to Consolidated Vehicle Purchase	$0.00	$0.00	$269,000.00	$259,642.00
611057	Transfer to Bunten Road Storage Facility	$0.00	$0.00	$150,000.00	$191,950.00
Total: Operating Transfers Out		$0.00	$2,425,708.23	$4,961,223.00	$8,220,079.00
Department Total: Other Financing Uses		**$0.00**	**$2,425,708.23**	**$4,961,223.00**	**$8,220,079.00**
Revenue Totals:		$813,657.27	$3,434,177.30	$4,093,740.00	$3,937,160.00
Expense Totals		$0.00	$2,788,338.73	$4,961,223.00	$8,220,079.00
Fund Total: SPLOST 2009		**$813,657.27**	**$645,838.57**	**($867,483.00)**	**($4,282,919.00)**
Revenue Grand Totals:		$813,657.27	$3,434,177.30	$4,093,740.00	$3,937,160.00
Expense Grand Totals:		$0.00	$2,788,338.73	$4,961,223.00	$8,220,079.00
Net Grand Totals:		$813,657.27	$645,838.57	($867,483.00)	($4,282,919.00)

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320013**	**SR 120 Realign & Hill St. CD-46**			
Revenue					
General Sales & Use Taxes					
313200	SPLOST	$0.00	$0.00	$1,634,614.00	$1,525,000.00
Total: General Sales & Use Taxes		$0.00	$0.00	$1,634,614.00	$1,525,000.00
Interest Revenue					
361000	Interest Income - Checking	$28,029.58	$12,511.89	$0.00	$10,000.00
361001	Investment Income	$0.00	$0.00	$0.00	$0.00
Total: Interest Revenue		$28,029.58	$12,511.89	$0.00	$10,000.00
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$0.00	$70,494.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$0.00	$0.00	$273,000.00
Total: Interfund Transfers		$0.00	$0.00	$70,494.00	$273,000.00
Revenue Totals		$28,029.58	$12,511.89	$1,705,108.00	$1,808,000.00
Expenses					
Department	**4221**	**Paved Streets**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$40,433.09	$47,534.00	$591,000.00
Total: Purchased Professional & Technical Services		$0.00	$40,433.09	$47,534.00	$591,000.00
Other Purchased Services					
523602	Bank/Credit Card Fees	$0.00	$0.00	$0.00	$0.00
Total: Other Purchased Services		$0.00	$0.00	$0.00	$0.00
Property					
541400	Infrastructure	$142,435.51	$55,883.88	$1,657,574.00	$0.00
Total: Property		$142,435.51	$55,883.88	$1,657,574.00	$0.00
Department Total: Paved Streets		**$142,435.51**	**$96,316.97**	**$1,705,108.00**	**$591,000.00**
Revenue Totals:		$28,029.58	$12,511.89	$1,705,108.00	$1,808,000.00
Expense Totals		$142,435.51	$96,316.97	$1,705,108.00	$591,000.00
Fund Total: SR 120 Realign & Hill St. CD-46		**($114,405.93)**	**($83,805.08)**	**$0.00**	**$1,217,000.00**
Revenue Grand Totals:		$28,029.58	$12,511.89	$1,705,108.00	$1,808,000.00
Expense Grand Totals:		$142,435.51	$96,316.97	$1,705,108.00	$591,000.00
Net Grand Totals:		($114,405.93)	($83,805.08)	$0.00	$1,217,000.00

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**225**	**SR120 Sidewalk-Monarch Sch CD-58**			
Revenue					
Federal Government Grants					
331356	Federal Grant- CMAQ	$0.00	$0.00	$496,000.00	$496,000.00
Total: Federal Government Grants		$0.00	$0.00	$496,000.00	$496,000.00
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$0.00	$0.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$0.00	$0.00	$227,000.00
Total: Interfund Transfers		$0.00	$0.00	$0.00	$227,000.00
Revenue Totals		$0.00	$0.00	$496,000.00	$723,000.00
Expenses					
Department	**4224**	**Sidewalks & Crosswalks**			
Purchased Professional & Technical Services					
521200	Professional Services	$34,794.44	$28,201.05	$0.00	$72,000.00
Total: Purchased Professional & Technical Services		$34,794.44	$28,201.05	$0.00	$72,000.00
Property					
541400	Infrastructure	$0.00	$1,265.30	$496,000.00	$0.00
Total: Property		$0.00	$1,265.30	$496,000.00	$0.00
Department Total: Sidewalks & Crosswalks		**$34,794.44**	**$29,466.35**	**$496,000.00**	**$72,000.00**
Revenue Totals:		$0.00	$0.00	$496,000.00	$723,000.00
Expense Totals		$34,794.44	$29,466.35	$496,000.00	$72,000.00
Fund Total: SR120 Sidewalk-Monarch Sch CD-58		**($34,794.44)**	**($29,466.35)**	**$0.00**	**$651,000.00**
Revenue Grand Totals:		$0.00	$0.00	$496,000.00	$723,000.00
Expense Grand Totals:		$34,794.44	$29,466.35	$496,000.00	$72,000.00
Net Grand Totals:		($34,794.44)	($29,466.35)	$0.00	$651,000.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320025**	**Transportation/Infrastructure Imp ST 32**			
Revenue					
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$380,510.48	$100,000.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$161,960.62	$300,000.00	$300,000.00
Total: Interfund Transfers		$0.00	$542,471.10	$400,000.00	$300,000.00
Revenue Totals		$0.00	$542,471.10	$400,000.00	$300,000.00
Expenses					
Department	**4221**	**Paved Streets**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$183,822.65	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$183,822.65	$0.00	$0.00
Purchased Property Services					
522208	Repairs & Maint - Streets/ Sidewalks	$0.00	$365,275.19	$300,000.00	$300,000.00
Total: Purchased Property Services		$0.00	$365,275.19	$300,000.00	$300,000.00
Department Total: Paved Streets		**$0.00**	**$549,097.84**	**$300,000.00**	**$300,000.00**
Department	**4250**	**Sanitary Sewer**			
Purchased Property Services					
522209	Repairs & Maint - Drainage	$0.00	$16,179.28	$100,000.00	$0.00
Total: Purchased Property Services		$0.00	$16,179.28	$100,000.00	$0.00
Department Total: Sanitary Sewer		**$0.00**	**$16,179.28**	**$100,000.00**	**$0.00**
Revenue Totals:		$0.00	$542,471.10	$400,000.00	$300,000.00
Expense Totals		$0.00	$565,277.12	$400,000.00	$300,000.00
Fund Total: Transportation/Infrastructure Imp ST 32		**$0.00**	**($22,806.02)**	**$0.00**	**$0.00**
Revenue Grand Totals:		$0.00	$542,471.10	$400,000.00	$300,000.00
Expense Grand Totals:		$0.00	$565,277.12	$400,000.00	$300,000.00
Net Grand Totals:		$0.00	($22,806.02)	$0.00	$0.00

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320022**	**Water/Sewer Imp Buford Hwy CD62**			
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$0.00	$90,000.00	$1,250,000.00
Total: Interfund Transfers		$0.00	$0.00	$90,000.00	$1,250,000.00
Revenue Totals		$0.00	$0.00	$90,000.00	$1,250,000.00
Expenses					
Department	**4250**	**Sanitary Sewer**			
Property					
541400	Infrastructure	$0.00	$0.00	$90,000.00	$25,000.00
Total: Property		$0.00	$0.00	$90,000.00	$25,000.00
Department Total: Sanitary Sewer		**$0.00**	**$0.00**	**$90,000.00**	**$25,000.00**
Revenue Totals:		$0.00	$0.00	$90,000.00	$1,250,000.00
Expense Totals		$0.00	$0.00	$90,000.00	$25,000.00
Fund Total: Water/Sewer Imp Buford Hwy CD62		**$0.00**	**$0.00**	**$0.00**	**$1,225,000.00**
Revenue Grand Totals:		$0.00	$0.00	$90,000.00	$1,250,000.00
Expense Grand Totals:		$0.00	$0.00	$90,000.00	$25,000.00
Net Grand Totals:		$0.00	$0.00	$0.00	$1,225,000.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**390001**	**Old TBS 340 Funds**			
Revenue					
Department	**0520**	**Western Gwinnett Bikeway CD-20**			
Federal Government Grants					
331351	Federal Grant TEA	$0.00	$0.00	$1,090,400.00	$1,090,400.00
331355	Federal Grant - TIP	$0.00	$0.00	$759,616.00	$759,616.00
331356	Federal Grant- CMAQ	$0.00	$0.00	$178,000.00	$178,000.00
331357	Federal Gant HPP	$0.00	$0.00	$300,000.00	$300,000.00
Total: Federal Government Grants		$0.00	$0.00	$2,328,016.00	$2,328,016.00
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$0.00	$559,437.00	$500,000.00
391236	Transfer from SPLOST 2009	$0.00	$0.00	$500,000.00	$500,000.00
Total: Interfund Transfers		$0.00	$0.00	$1,059,437.00	$1,000,000.00
Department Total: Western Gwinnett Bikeway CD-20		**$0.00**	**$0.00**	**$3,387,453.00**	**$3,328,016.00**
Revenue Totals		$0.00	$0.00	$3,387,453.00	$3,328,016.00
Expenses					
Department	**0520**	**Western Gwinnett Bikeway CD-20**			
Purchased Professional & Technical Services					
521200	Professional Services	$37,409.05	$18,936.68	$926,837.00	$136,000.00
Total: Purchased Professional & Technical Services		$37,409.05	$18,936.68	$926,837.00	$136,000.00
Property					
541200	Site Improvements	$0.00	$0.00	$2,460,616.00	$361,800.00
Total: Property		$0.00	$0.00	$2,460,616.00	$361,800.00
Department Total: Western Gwinnett Bikeway CD-20		**$37,409.05**	**$18,936.68**	**$3,387,453.00**	**$497,800.00**
Revenue Totals:		$0.00	$0.00	$3,387,453.00	$3,328,016.00
Expense Totals		$37,409.05	$18,936.68	$3,387,453.00	$497,800.00
Fund Total: Old TBS 340 Funds		**($37,409.05)**	**($18,936.68)**	**$0.00**	**$2,830,216.00**
Revenue Grand Totals:		$0.00	$0.00	$3,387,453.00	$3,328,016.00
Expense Grand Totals:		$37,409.05	$18,936.68	$3,387,453.00	$497,800.00
Net Grand Totals:		($37,409.05)	($18,936.68)	$0.00	$2,830,216.00

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Capital Project	**320023**	**WP Jones Activity Bldg Pk 34**			
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$13,549.12	$0.00	$687,000.00
Total: Interfund Transfers		$0.00	$13,549.12	$0.00	$687,000.00
Revenue Totals		$0.00	$13,549.12	$0.00	$687,000.00
Expenses					
Department	**6122**	**Recreation Centers**			
Property					
541300	Buildings	$0.00	$29,579.12	$0.00	$687,000.00
Total: Property		$0.00	$29,579.12	$0.00	$687,000.00
Department Total: Recreation Centers		**$0.00**	**$29,579.12**	**$0.00**	**$687,000.00**
Revenue Totals:		$0.00	$13,549.12	$0.00	$687,000.00
Expense Totals		$0.00	$29,579.12	$0.00	$687,000.00
Fund Total: WP Jones Activity Bldg Pk 34		**$0.00**	**($16,030.00)**	**$0.00**	**$0.00**
Revenue Grand Totals:		$0.00	$13,549.12	$0.00	$687,000.00
Expense Grand Totals:		$0.00	$29,579.12	$0.00	$687,000.00
Net Grand Totals:		$0.00	($16,030.00)	$0.00	$0.00

Fiscal Information

Enterprise Funds are used to report the activitiy of funds that are supported by fee and contributions for outside users or supporters. Duluth has three funds, Mounted Partrol, C.O.P.S. Fundraiser, and Stormwater Utility.

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**581**	**COPS Fundraiser/Donations**			
Revenue					
Contributions & Donations from Private Sources					
371005	Donations	$3,000.00	$6,000.00	$5,000.00	$2,000.00
Total: Contributions & Donations from Private Sources		$3,000.00	$6,000.00	$5,000.00	$2,000.00
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$0.00	$0.00	$0.00
391221	Transfer from Oper Drive Smart	$16,900.00	$22,098.47	$12,779.00	$24,340.00
Total: Interfund Transfers		$16,900.00	$22,098.47	$12,779.00	$24,340.00
Revenue Totals		$19,900.00	$28,098.47	$17,779.00	$26,340.00
Expenses					
Department	**3210**	**Police Administration**			
Supplies					
531104	Supplies	$0.00	$0.00	$0.00	$0.00
Total: Supplies		$0.00	$0.00	$0.00	$0.00
Department Total: Police Administration		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department	**3225**	**Youth Investigation & Control**			
Other Purchased Services					
523500	Travel/Parking	$1,062.50	$0.00	$0.00	$0.00
Total: Other Purchased Services		$1,062.50	$0.00	$0.00	$0.00
Supplies					
531104	Supplies	$11,468.40	$8,326.31	$25,000.00	$51,340.00
Total: Supplies		$11,468.40	$8,326.31	$25,000.00	$51,340.00
Operating Transfers Out					
611000	Transfer to Fund 100	$37.63	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$37.63	$0.00	$0.00	$0.00
Department Total: Youth Investigation & Control		**$12,568.53**	**$8,326.31**	**$25,000.00**	**$51,340.00**
Revenue Totals:		$19,900.00	$28,098.47	$17,779.00	$26,340.00
Expense Totals		$12,568.53	$8,326.31	$25,000.00	$51,340.00
Fund Total: COPS Fundraiser/Donations		**$7,331.47**	**$19,772.16**	**($7,221.00)**	**($25,000.00)**
Revenue Grand Totals:		$19,900.00	$28,098.47	$17,779.00	$26,340.00
Expense Grand Totals:		$12,568.53	$8,326.31	$25,000.00	$51,340.00
Net Grand Totals:		$7,331.47	$19,772.16	($7,221.00)	($25,000.00)

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**580**	**Mounted Patrol**			
Revenue					
Interfund Transfers					
391210	Transfer From Fund 100	($519.62)	$0.00	$0.00	$0.00
391221	Transfer from Oper Drive Smart	$11,500.00	$7,057.00	$8,001.00	$7,000.00
Total: Interfund Transfers		$10,980.38	$7,057.00	$8,001.00	$7,000.00
Revenue Totals		$10,980.38	$7,057.00	$8,001.00	$7,000.00
Expenses					
Department	**3230**	**Mounted Patrol**			
Supplies					
531104	Supplies	$5,477.57	$4,354.73	$8,500.00	$7,000.00
Total: Supplies		$5,477.57	$4,354.73	$8,500.00	$7,000.00
Operating Transfers Out					
611000	Transfer to Fund 100	$288.42	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$288.42	$0.00	$0.00	$0.00
Department Total: Mounted Patrol		**$5,765.99**	**$4,354.73**	**$8,500.00**	**$7,000.00**
Revenue Totals:		$10,980.38	$7,057.00	$8,001.00	$7,000.00
Expense Totals		$5,765.99	$4,354.73	$8,500.00	$7,000.00
Fund Total: Mounted Patrol		**$5,214.39**	**$2,702.27**	**($499.00)**	**$0.00**
Revenue Grand Totals:		$10,980.38	$7,057.00	$8,001.00	$7,000.00
Expense Grand Totals:		$5,765.99	$4,354.73	$8,500.00	$7,000.00
Net Grand Totals:		$5,214.39	$2,702.27	($499.00)	$0.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**506**	**Stormwater Utility**			
Revenue					
Utilities/Enterprise					
344260	Stormwater Utility Charges	$0.00	$0.00	$0.00	$766,659.00
Total: Utilities/Enterprise		$0.00	$0.00	$0.00	$766,659.00
Revenue Totals		$0.00	$0.00	$0.00	$766,659.00
Expenses					
Department	**4320**	**Stormwater Collection & Disposal**			
Salaries & Wages					
511000	Salaries & Wages	$0.00	$0.00	$0.00	$197,952.00
511005	Salaries & Wages Indirect	$0.00	$0.00	$0.00	$39,542.00
511101	Part Time Salaries & Wages	$0.00	$0.00	$0.00	$17,956.00
Total: Salaries & Wages		$0.00	$0.00	$0.00	$255,450.00
Employee Benefits					
512100	Group Insurance	$0.00	$0.00	$0.00	$60,805.00
512105	Group Insurance Indirect	$0.00	$0.00	$0.00	$6,293.00
512200	FICA Tax	$0.00	$0.00	$0.00	$16,445.00
512205	FICA Tax Indirect	$0.00	$0.00	$0.00	$3,097.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$0.00	$16,972.00
512405	Retirement Contrb/Pension Indirect	$0.00	$0.00	$0.00	$3,279.00
Total: Employee Benefits		$0.00	$0.00	$0.00	$106,891.00
Purchased Professional & Technical Services					
521300	Technical Services	$0.00	$0.00	$0.00	$37,500.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00	$37,500.00
Purchased Property Services					
522209	Repairs & Maint - Drainage	$0.00	$0.00	$0.00	$225,000.00
Total: Purchased Property Services		$0.00	$0.00	$0.00	$225,000.00
Supplies					
531100	Office Supplies	$0.00	$0.00	$0.00	$5,000.00
531104	Supplies	$0.00	$0.00	$0.00	$125,000.00
Total: Supplies		$0.00	$0.00	$0.00	$130,000.00
Department Total: Stormwater Collection & Disposal		**$0.00**	**$0.00**	**$0.00**	**$754,841.00**
Revenue Totals:		$0.00	$0.00	$0.00	$766,659.00
Expense Totals		$0.00	$0.00	$0.00	$754,841.00
Fund Total: Stormwater Utility		**$0.00**	**$0.00**	**$0.00**	**$11,818.00**
Revenue Grand Totals:		$0.00	$0.00	$0.00	$766,659.00
Expense Grand Totals:		$0.00	$0.00	$0.00	$754,841.00
Net Grand Totals:		$0.00	$0.00	$0.00	$11,818.00

Fiscal Information

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.

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**601**	**Health Reimbursement Account**			
Revenue					
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$0.00	$0.00	$83,748.00
Total: Interfund Transfers		$0.00	$0.00	$0.00	$83,748.00
Revenue Totals		$0.00	$0.00	$0.00	$83,748.00
Expenses					
Department	**1555**	**Risk Management**			
Self Funded Insurance					
552101	Administrative Fees	$0.00	$0.00	$0.00	$10,000.00
552500	Claims - City Administrator	$0.00	$0.00	$0.00	$1,417.00
552501	Claims - City Clerk	$0.00	$0.00	$0.00	$2,123.00
552502	Claims - Business Office	$0.00	$0.00	$0.00	$7,504.00
552503	Claims - Marketing & Public Rel	$0.00	$0.00	$0.00	$1,218.00
552504	Claims - Planning & Development	$0.00	$0.00	$0.00	$5,254.00
552505	Claims - Parks & Recreation	$0.00	$0.00	$0.00	$6,191.00
552506	Claims - Public Works	$0.00	$0.00	$0.00	$7,660.00
552507	Claims - Police Administration	$0.00	$0.00	$0.00	$1,721.00
552508	Claims - CID	$0.00	$0.00	$0.00	$4,459.00
552509	Claims - COPS	$0.00	$0.00	$0.00	$2,768.00
552510	Claims - Police Records	$0.00	$0.00	$0.00	$9,238.00
552511	Claims - Court	$0.00	$0.00	$0.00	$3,381.00
552512	Claims - Police Uniform	$0.00	$0.00	$0.00	$20,814.00
Total: Self Funded Insurance		$0.00	$0.00	$0.00	$83,748.00
Department Total: Risk Management		**$0.00**	**$0.00**	**$0.00**	**$83,748.00**
Revenue Totals:		$0.00	$0.00	$0.00	$83,748.00
Expense Totals		$0.00	$0.00	$0.00	$83,748.00
Fund Total: Health Reimbursement Account		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Grand Totals:		$0.00	$0.00	$0.00	$83,748.00
Expense Grand Totals:		$0.00	$0.00	$0.00	$83,748.00
Net Grand Totals:		$0.00	$0.00	$0.00	$0.00

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**600**	**Workman's Compensation**			
Revenue					
Interest Revenue					
361001	Investment Income	$11,113.26	$4,602.97	$3,900.00	$3,000.00
Total: Interest Revenue		$11,113.26	$4,602.97	$3,900.00	$3,000.00
Other					
389000	Miscellaneous Revenue	$0.00	$0.00	$0.00	$0.00
Total: Other		$0.00	$0.00	$0.00	$0.00
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$0.00	$0.00	$250,000.00
Total: Interfund Transfers		$0.00	$0.00	$0.00	$250,000.00
Revenue Totals		$11,113.26	$4,602.97	$3,900.00	$253,000.00
Expenses					
Department	**1555**	**Risk Management**			
Other Purchased Services					
523102	Insurance Workers Comp	$36,460.92	$26,302.32	$28,300.00	$35,000.00
523602	Bank/Credit Card Fees	$291.91	$265.30	$252.00	$300.00
Total: Other Purchased Services		$36,752.83	$26,567.62	$28,552.00	$35,300.00
Self Funded Insurance					
552100	Annual Assessments	$5,688.83	$6,978.56	$6,400.00	$5,400.00
552200	Claims	$5,642.12	$3,899.08	$6,504.00	$6,200.00
552500	Claims - City Administrator	$0.00	$0.00	$500.00	$500.00
552501	Claims - City Clerk	$0.00	$0.00	$500.00	$500.00
552502	Claims - Business Office	$0.00	$0.00	$500.00	$500.00
552503	Claims - Marketing & Public Rel	$134.38	$0.00	$500.00	$500.00
552504	Claims - Planning & Development	$0.00	$0.00	$500.00	$500.00
552505	Claims - Parks & Recreation	$593.66	$291.42	$3,000.00	$3,000.00
552506	Claims - Public Works	$7,427.99	$11,266.92	$7,200.00	$7,200.00
552507	Claims - Police Administration	$0.00	$0.00	$700.00	$700.00
552508	Claims - CID	$2,196.16	$1,967.82	$1,000.00	$1,000.00
552509	Claims - COPS	$0.00	$0.00	$1,000.00	$1,000.00
552510	Claims - Police Records	$0.00	$0.00	$500.00	$500.00
552511	Claims - Court	$8,565.09	$0.00	$2,400.00	$3,000.00
552512	Claims - Police Uniform	$67,538.60	($32,975.86)	$26,000.00	$35,000.00
Total: Self Funded Insurance		$97,786.83	($8,572.06)	$57,204.00	$65,500.00
Operating Transfers Out					
611000	Transfer to Fund 100	$0.00	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$0.00	$0.00	$0.00
Department Total: Risk Management		**$134,539.66**	**$17,995.56**	**$85,756.00**	**$100,800.00**
Revenue Totals:		$11,113.26	$4,602.97	$3,900.00	$253,000.00
Expense Totals		$134,539.66	$17,995.56	$85,756.00	$100,800.00
Fund Total: Workman's Compensation		**($123,426.40)**	**($13,392.59)**	**($81,856.00)**	**$152,200.00**
Revenue Grand Totals:		$11,113.26	$4,602.97	$3,900.00	$253,000.00
Expense Grand Totals:		$134,539.66	$17,995.56	$85,756.00	$100,800.00
Net Grand Totals:		($123,426.40)	($13,392.59)	($81,856.00)	$152,200.00

Fiscal Information

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.

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**700**	**Downtown Development Authority**			
Revenue					
Federal Government Grants					
331352	Federal Grant LCI	$0.00	$0.00	$50,000.00	$0.00
Total: Federal Government Grants		$0.00	$0.00	$50,000.00	$0.00
Local Government Grants					
336001	CID	$0.00	$0.00	$5,000.00	$0.00
Total: Local Government Grants		$0.00	$0.00	$5,000.00	$0.00
Interest Revenue					
361000	Interest Income - Checking	$1,344.82	$2,257.53	$900.00	$1,000.00
361001	Investment Income	$2,339.88	$862.79	$2,400.00	$400.00
Total: Interest Revenue		$3,684.70	$3,120.32	$3,300.00	$1,400.00
Other					
389000	Miscellaneous Revenue	$0.00	$66,084.06	$0.00	$0.00
Total: Other		$0.00	$66,084.06	$0.00	$0.00
Interfund Transfers					
391210	Transfer From Fund 100	$450,228.02	$446,805.65	$443,387.00	$668,310.00
391232	Transfer from Fund 350	$0.00	$0.00	$0.00	$0.00
391233	Transfer from Fund 360	$0.00	$0.00	$0.00	$0.00
Total: Interfund Transfers		$450,228.02	$446,805.65	$443,387.00	$668,310.00
Proceeds of General Fixed Asset Disposals					
392200	Sale of Property/ Capital Assets	$0.00	$0.00	$0.00	$0.00
Total: Proceeds of General Fixed Asset Disposals		$0.00	$0.00	$0.00	$0.00
Revenue Totals		$453,912.72	$516,010.03	$501,687.00	$669,710.00
Expenses					
Department	**6191**	**Red Clay Renovations**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$28,755.00	$450,000.00	$378,000.00
Total: Purchased Professional & Technical Services		$0.00	$28,755.00	$450,000.00	$378,000.00
Property					
541200	Site Improvements	$0.00	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00	$0.00
Department Total: Red Clay Renovations		**$0.00**	**$28,755.00**	**$450,000.00**	**$378,000.00**
Department	**7550**	**Downtown Development**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$9,060.95	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$9,060.95	$0.00	$0.00
Purchased Property Services					
522310	Rental of Land & Buildings	$10,950.00	$2,875.00	$0.00	$0.00
Total: Purchased Property Services		$10,950.00	$2,875.00	$0.00	$0.00
Other Purchased Services					
523300	Advertising/Public Notices	$0.00	$0.00	$0.00	$0.00
523301	Advertising/Promotions	$0.00	$2,099.04	$0.00	$0.00
523602	Bank/Credit Card Fees	$40.00	$117.00	$0.00	$175.00
Total: Other Purchased Services		$40.00	$2,216.04	$0.00	$175.00
Supplies					
531102	Building Supplies	$113.71	$0.00	$0.00	$0.00
Total: Supplies		$113.71	$0.00	$0.00	$0.00

Fiscal Information

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**700**	**Downtown Development Authority**			
Property					
541100	Land	$0.00	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00	$0.00
Loss on Disposition of Fixed Assets					
575000	Loss on Disposal - Fixed Assets	$0.00	$0.00	$0.00	$0.00
Total: Loss on Disposition of Fixed Assets		$0.00	$0.00	$0.00	$0.00
Interest					
582100	Bond Interest	$457,628.49	$642,036.84	$278,387.00	$263,310.00
Total: Interest		$457,628.49	$642,036.84	$278,387.00	$263,310.00
Issuance Cost					
584000	Issuance Costs	$14,667.32	$29,486.14	$0.00	$27,805.00
Total: Issuance Cost		$14,667.32	$29,486.14	$0.00	$27,805.00
Department Total: Downtown Development		**$483,399.52**	**$685,674.97**	**$278,387.00**	**$291,290.00**
Department	**7551**	**Pedestrian Walkway**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$0.00	$78,000.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$78,000.00	$0.00
Property					
541200	Site Improvements	$0.00	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00	$0.00
Department Total: Pedestrian Walkway		**$0.00**	**$0.00**	**$78,000.00**	**$0.00**
Department	**7552**	**Livable Center Initiative**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$0.00	$105,000.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$105,000.00	$0.00
Property					
541200	Site Improvements	$0.00	$0.00	$0.00	$0.00
Total: Property		$0.00	$0.00	$0.00	$0.00
Department Total: Livable Center Initiative		**$0.00**	**$0.00**	**$105,000.00**	**$0.00**
Department	**7553**	**Downtown Facade Imp**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$0.00	$25,000.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$25,000.00	$0.00
Property					
541200	Site Improvements	$0.00	$0.00	$0.00	$10,000.00
Total: Property		$0.00	$0.00	$0.00	$10,000.00
Department Total: Downtown Facade Imp		**$0.00**	**$0.00**	**$25,000.00**	**$10,000.00**
Revenue Totals:		$453,912.72	$516,010.03	$501,687.00	$669,710.00
Expense Totals		$483,399.52	$714,429.97	$936,387.00	$679,290.00
Fund Total: Downtown Development Authority		**($29,486.80)**	**($198,419.94)**	**($434,700.00)**	**($9,580.00)**
Revenue Grand Totals:		$453,912.72	$516,010.03	$501,687.00	$669,710.00
Expense Grand Totals:		$483,399.52	$714,429.97	$936,387.00	$679,290.00
Net Grand Totals:		($29,486.80)	($198,419.94)	($434,700.00)	($9,580.00)

City of Duluth

Budget Worksheet Report

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**770**	**Urban Redevelopment**			
Revenue					
Interest Revenue					
361000	Interest Income - Checking	$0.00	$0.00	$0.00	$0.00
361001	Investment Income	$0.05	$0.00	$0.00	$0.00
Total: Interest Revenue		$0.05	$0.00	$0.00	$0.00
Interfund Transfers					
391200	Transfer to Fund 100	$0.00	$0.00	$765,460.00	$0.00
391210	Transfer From Fund 100	$769,255.94	$767,680.00	$0.00	$767,625.00
391230	Transfer from SPLOST 2005	$2,800,978.50	$315,865.00	$313,865.00	$311,905.00
391232	Transfer from Fund 350	$0.00	$0.00	$0.00	$0.00
391235	Transfer from SPLOST 2001	$0.00	$0.00	$0.00	$0.00
Total: Interfund Transfers		$3,570,234.44	$1,083,545.00	$1,079,325.00	$1,079,530.00
Revenue Totals		$3,570,234.49	$1,083,545.00	$1,079,325.00	$1,079,530.00
Expenses					
Other Purchased Services					
523601	Management Fees	$0.00	$0.00	$0.00	$0.00
523602	Bank/Credit Card Fees	$0.00	$0.00	$0.00	$0.00
Total: Other Purchased Services		$0.00	$0.00	$0.00	$0.00
Interest					
582300	Interest Expense	$581,781.74	$486,451.29	$464,325.00	$439,930.00
Total: Interest		$581,781.74	$486,451.29	$464,325.00	$439,930.00
Department	**1595**	**General Administration Fees**			
Other Purchased Services					
523602	Bank/Credit Card Fees	$0.00	$0.00	$0.00	$0.00
Total: Other Purchased Services		$0.00	$0.00	$0.00	$0.00
Department Total: General Administration Fees		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department	**7320**	**Urban Redevelopment**			
Interest					
582100	Bond Interest	$0.00	$0.00	$0.00	$0.00
Total: Interest		$0.00	$0.00	$0.00	$0.00
Department Total: Urban Redevelopment		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department	**8000**	**Debt Service**			
Issuance Cost					
584000	Issuance Costs	$39,074.44	$26,262.30	$27,632.00	$23,790.00
Total: Issuance Cost		$39,074.44	$26,262.30	$27,632.00	$23,790.00
Department Total: Debt Service		**$39,074.44**	**$26,262.30**	**$27,632.00**	**$23,790.00**

Fiscal Information

Account Number	Description	FY09 Actual	FY10 Actual	FY11 Budget	FY12 Budget
Fund	**770**	**Urban Redevelopment**			
Department	**9000**	**Other Financing Uses**			
Operating Transfers Out					
611000	Transfer to Fund 100	$0.00	$0.00	$0.00	$0.00
611015	Transfer to City Hall Build	$0.00	$0.00	$0.00	$0.00
611047	Transfer to Fund 350	$0.00	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$0.00	$0.00	$0.00	$0.00
Department Total: Other Financing Uses		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$3,570,234.49	$1,083,545.00	$1,079,325.00	$1,079,530.00
Expense Totals		$620,856.18	$512,713.59	$491,957.00	$463,720.00
Fund Total: Urban Redevelopment		**$2,949,378.31**	**$570,831.41**	**$587,368.00**	**$615,810.00**
Revenue Grand Totals:		$3,570,234.49	$1,083,545.00	$1,079,325.00	$1,079,530.00
Expense Grand Totals:		$620,856.18	$512,713.59	$491,957.00	$463,720.00
Net Grand Totals:		$2,949,378.31	$570,831.41	$587,368.00	$615,810.00

Fiscal Information

City of Duluth

Revenue Budget Worksheet Report

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Fund	**100**	**General Fund**			
Revenue					
General Property Taxes					
311100	Property Tax Revenue	$6,029,437.41	$5,934,662.43	$6,480,000.00	$6,024,600.00
311109	Tax Overpayment	$845.76	$4,839.98	$0.00	$0.00
311201	Past Year's Tax Billings	$0.00	$0.00	$25,000.00	$0.00
311202	FY 2004 Property Taxes	$0.00	$0.00	$2,000.00	$0.00
311203	FY 2005 Property Taxes	$0.00	$40.91	$2,000.00	$500.00
311204	FY 2006 Property Taxes	$0.00	$493.45	$2,000.00	$500.00
311205	FY 2007 Property Taxes	$0.00	$1,963.39	$3,000.00	$1,500.00
311206	FY 2008 Property Taxes	$0.00	$60,380.82	$5,000.00	$10,000.00
311207	FY 2009 Property Taxes	$0.00	$0.00	$0.00	$40,000.00
311208	FY 2010 Property Taxes	$0.00	$0.00	$0.00	$100,000.00
311310	Gwinnett Co Motor Veh Taxes	$390,195.04	$327,741.60	$315,000.00	$330,000.00
311600	Transfer Tax	$9,336.08	$14,073.20	$15,000.00	$15,000.00
311601	Intangible Tax	$44,674.05	$38,654.85	$39,996.00	$45,000.00
311700	Franchise Tax	$1,846,754.06	$1,802,840.64	$1,750,000.00	$1,850,000.00
Total: General Property Taxes		$8,321,242.40	$8,185,691.27	$8,638,996.00	$8,417,100.00
Excise Taxes					
314200	Alcohol Beverage Tax	$510,668.32	$495,234.06	$500,000.00	$525,000.00
314300	Mixed Drink Excise Tax	$49,289.20	$37,931.19	$35,000.00	$50,000.00
Total: Excise Taxes		$559,957.52	$533,165.25	$535,000.00	$575,000.00
Business Taxes					
316100	Occupational Tax	$782,897.56	$657,966.28	$640,000.00	$740,000.00
316101	Occupational Tax Admin Fee	$78,650.00	$70,323.27	$67,250.00	$70,000.00
316200	Insurance Premium Tax	$1,238,128.86	$1,226,512.71	$1,226,600.00	$1,190,000.00
316300	Institutional Tax	$70,653.42	$31,547.68	$32,000.00	$55,000.00
Total: Business Taxes		$2,170,329.84	$1,986,349.94	$1,965,850.00	$2,055,000.00
Penalties & Interest on Delinquent taxes					
319100	Interest on Delinquent Taxes	$13,809.16	$19,959.83	$18,000.00	$35,000.00
319101	Tax Penalty	$33,483.14	$40,543.02	$38,000.00	$60,000.00
319200	Alcohol Late Penalty	$6,675.00	$1,150.00	$200.00	$500.00
319400	Occupational Tax Penalty	$12,354.46	$8,736.88	$6,500.00	$9,000.00
319500	Tax FIFA Cost	$2,564.00	$3,744.00	$3,500.00	$3,500.00
Total: Penalties & Interest on Delinquent taxes		$68,885.76	$74,133.73	$66,200.00	$108,000.00
Business Licenses					
321100	Alcohol Handling Permits	$14,120.00	$21,447.25	$17,500.00	$22,000.00
321110	Beer Only Package	$2,500.00	$3,250.00	$2,000.00	$0.00
321120	Beer and Wine Package	$20,950.00	$21,450.00	$32,000.00	$32,000.00
321130	Beer, Wine, Liquor Consumption	$119,650.00	$69,269.41	$87,500.00	$88,000.00
321131	Package Store Licenses	$30,000.00	$30,300.00	$30,000.00	$30,000.00
321132	Beer and Wine Consumption	$19,425.00	$15,650.00	$15,000.00	$15,500.00
321133	Beer Only Consumption	$1,500.00	$1,000.00	$0.00	$1,000.00
321135	Wine Only Consumption	$0.00	$100.00	$0.00	$0.00
321220	Insurance License Fees	$33,930.00	$35,362.50	$35,000.00	$40,000.00
321900	Alcohol Application Fees	$2,350.00	$3,750.00	$3,500.00	$3,500.00
Total: Business Licenses		$244,425.00	$201,579.16	$222,500.00	$232,000.00

Line Item
General Fund - Revenues

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Non-Business Licenses & Permits					
322200	Repermitting Building Permits	$850.00	$0.00	$500.00	$500.00
322210	Rezonings	$1,195.00	$1,219.00	$1,500.00	$1,000.00
322230	Sign Permits	$9,545.00	$12,160.00	$9,500.00	$9,500.00
322240	Planning Review Fees	($9,167.48)	$6,500.00	$5,000.00	$5,500.00
322901	Vendor Fees	$1,246.25	$350.00	$500.00	$500.00
Total: Non-Business Licenses & Permits		$3,668.77	$20,229.00	$17,000.00	$17,000.00
Regulatory Fees					
323110	Development Permits/Land Disturb	$4,958.50	$3,340.00	$4,000.00	$8,000.00
323111	Reinspection fees	$1,350.00	$200.00	$500.00	$500.00
323112	Compliance Inspection	$0.00	$0.00	$100.00	$1.00
323113	V/SE/CU Application	$3,740.00	$2,376.20	$3,000.00	$3,000.00
323120	Building Permits Residential	$84,810.33	$172,498.65	$165,000.00	$150,000.00
323121	Building Permits Commercial	$163,880.25	$157,395.97	$142,000.00	$100,000.00
323122	Mechanical Permits	$6,190.00	$9,060.00	$7,000.00	$8,500.00
323185	Swimming Pool Permits	$100.00	$0.00	$300.00	$300.00
323900	NPDES Stormwater/ Dev Fee	$659.60	$228.00	$500.00	$500.00
323930	P & Z Misc Income	$898.75	$516.97	$500.00	$1,000.00
323931	P & D Sale of Ordinances	$0.00	$0.00	$100.00	$100.00
Total: Regulatory Fees		$266,587.43	$345,615.79	$323,000.00	$271,901.00
Federal Government Grants					
331111	DOJ Federal Grant	$0.00	$0.00	$7,150.00	$4,000.00
331150	Federal Grants	$0.00	$71,861.19	$0.00	$0.00
Total: Federal Government Grants		$0.00	$71,861.19	$7,150.00	$4,000.00
Local Government Unit Payment in Lieu of Taxes					
338000	Other Taxes	$1,293.16	$420.05	$0.00	$1,000.00
Total: Local Government Unit Payment in Lieu of Taxes		$1,293.16	$420.05	$0.00	$1,000.00
Public Safety					
342112	Police Dept. Copies	$6,353.67	$8,449.99	$7,000.00	$7,000.00
342130	False Alarms	$0.00	$0.00	$20,000.00	$15,000.00
342310	Police Dept. Fingerprints	$19,894.00	$17,374.00	$15,000.00	$15,000.00
342311	Criminal History Background	$28,385.25	$30,058.00	$28,000.00	$30,000.00
Total: Public Safety		$54,632.92	$55,881.99	$70,000.00	$67,000.00
Utilities/Enterprise					
344110	Garbage Bags - 32 Gallon	$0.00	$0.00	$1,312.00	$1,024.00
344111	Garbage Bags - Senior 32 Gal	$0.00	$0.00	$2,002.00	$2,000.00
344112	Garbage Bags - 13 Gallon	$0.00	$0.00	$525.00	$525.00
344113	Garbage Bags - Senior 13 Gal	$0.00	$0.00	$132.00	$110.00
344114	Garbage Bags - 42 Gallon	$0.00	$0.00	$625.00	$125.00
344115	Garbage Bags - Senior 42 Gallon	$0.00	$0.00	$500.00	$65.00
344130	Paper Recycling Proceeds	$8,227.56	$9,132.53	$13,000.00	$13,000.00
344190	Garbage Bag Rebate	$0.00	$22,268.40	$75,000.00	$120,000.00
Total: Utilities/Enterprise		$8,227.56	$31,400.93	$93,096.00	$136,849.00

Line Item
General Fund - Revenues

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Culture & Recreation					
347200	Meeting Room Rental	$11,144.00	$6,536.00	$6,000.00	$6,000.00
347201	Bunten Rd. Facility Rental	$540.00	$1,880.00	$0.00	$500.00
347202	Field Rental	$24,871.69	$30,233.50	$30,000.00	$45,000.00
347203	Gym Rental	$12,455.50	$12,409.50	$12,000.00	$15,000.00
347204	Facility Rental - Rogers Bridge	$940.00	$375.00	$500.00	$5,000.00
347205	Facility Rental - WP Jones	$1,605.00	$1,440.00	$1,000.00	$1,500.00
347300	Admission Fees Red Clay	$0.00	$107.50	$19,450.00	$5,000.00
347500	Recreation Programs	$53,922.12	$94,372.09	$80,000.00	$100,000.00
347501	Day Camp	$77,031.00	$70,020.50	$75,000.00	$75,000.00
347502	Tennis Camp/ Court Fees	$40,142.13	$40,860.50	$35,000.00	$35,000.00
347503	Special Events Camps	$6,558.70	$11,271.60	$9,000.00	$9,000.00
Total: Culture & Recreation		$229,210.14	$269,506.19	$267,950.00	$297,000.00
Other Charges for Services					
349300	Bad Check Fee	$235.00	$115.00	$125.00	$200.00
349310	Online Convenience Fee	$675.00	$408.00	$500.00	$2,550.00
Total: Other Charges for Services		$910.00	$523.00	$625.00	$2,750.00
Fines & Forfeitures					
351170	Court Fines	$2,877,762.23	$3,622,377.22	$3,400,000.00	$2,600,000.00
351200	Bonds & Forfeitures	$422,931.45	$304,157.34	$350,000.00	$200,000.00
351900	Red Light Fines/ Income	$336,485.00	$133,563.45	$171,000.00	$171,000.00
Total: Fines & Forfeitures		$3,637,178.68	$4,060,098.01	$3,921,000.00	$2,971,000.00
Interest Revenue					
361000	Interest Income - Checking	$8,786.02	$4,405.42	$4,000.00	$4,000.00
361001	Investment Income	$343,780.11	$206,239.70	$130,000.00	$120,000.00
361002	Investment Inc/ Capital Res	$103,356.76	$75,904.28	$45,000.00	$30,000.00
Total: Interest Revenue		$455,922.89	$286,549.40	$179,000.00	$154,000.00
Contributions & Donations from Private Sources					
371000	Brick Donations	$0.00	$42.00	$0.00	$210.00
371001	Flag Donations	$300.00	$0.00	$100.00	$100.00
371002	Fireworks Donations	$1,690.00	$5,465.83	$4,000.00	$2,200.00
371003	Annual Fall Festival	$100,000.00	$50,520.00	$50,000.00	$50,000.00
371004	Special Events Sponsors	$1,650.00	$24,268.00	$25,000.00	$12,000.00
Total: Contributions & Donations from Private Sources		$103,640.00	$80,295.83	$79,100.00	$64,510.00
Rents & Royalties					
381000	Downtown Rental Income	$63,047.74	$72,740.87	$60,000.00	$60,000.00
381001	Community Room Rental	$100.00	$0.00	$0.00	$0.00
381002	Festival Center Rental	$24,588.10	$27,475.62	$25,000.00	$35,000.00
381003	F/C Patron Table Rental	$1,473.75	$325.00	$1,000.00	$0.00
381004	F/C Linen/Equip Rental	$3,482.35	$1,893.75	$1,500.00	$2,000.00
381005	Red Clay Rental	$0.00	$0.00	$19,000.00	$19,000.00
Total: Rents & Royalties		$92,691.94	$102,435.24	$106,500.00	$116,000.00
Telephone Commissions					
382001	Rental Income Grid	$11,148.96	$11,156.16	$11,000.00	$11,000.00
Total: Telephone Commissions		$11,148.96	$11,156.16	$11,000.00	$11,000.00
Reimbursement from Damaged Property					
383000	Reimb - Damaged Property	$13,276.47	$1,259.57	$0.00	$0.00
383001	Insurance Proceeds - Accidents	$15,953.35	$21,008.55	$0.00	$0.00
383005	Insurance Claims Reimbursements	$19,128.23	$6,649.20	$0.00	$0.00
Total: Reimbursement from Damaged Property		$48,358.05	$28,917.32	$0.00	$0.00

Line Item
General Fund - Revenues

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Other					
389000	Miscellaneous Revenue	$8,643.66	$15,883.81	$6,000.00	$19,000.00
389001	Police Dept. Misc. Revenue	$2,522.18	$2,745.68	$2,500.00	$2,000.00
389007	Income from Copies, etc.	$8,691.53	$146.75	$500.00	$500.00
389008	Town Green Concession	$0.00	$285.70	$0.00	$0.00
389009	Dumpster Card Fees	$0.00	$500.00	$500.00	$500.00
389010	Sale of Misc. Merchandise	$545.62	$667.83	$700.00	$0.00
389060	Flexible Spending Gain/Loss	$183.37	$0.00	$0.00	$0.00
389065	401A Employee Forfeitures	$19,614.43	$0.00	$0.00	$0.00
Total: Other		$40,200.79	$20,229.77	$10,200.00	$22,000.00
Interfund Transfers					
391200	Transfer to Fund 100	$77,518.60	($77,486.40)	$0.00	$0.00
391220	Transfer From Federal Drug Fund	$0.00	$0.00	$7,150.00	$4,000.00
391222	Transfer from Police Tech Fund	$0.00	$150,000.00	$130,000.00	$100,000.00
391230	Transfer from SPLOST 2005	$13,179.33	$350,351.80	$0.00	$0.00
391231	Transfer from Fund 340	($87,206.05)	($28,882.76)	$0.00	$0.00
391235	Transfer from SPLOST 2001	$0.00	$0.00	$0.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$211,775.67	$0.00	$0.00
391250	Transfer from Fund 540	($3,888.00)	$0.00	$0.00	$0.00
391272	Transfer from Fund 320016	$0.00	$0.54	$0.00	$0.00
391273	Transfer from Fund 581 COPS	$37.63	$0.00	$0.00	$0.00
391274	Transfer frm Fd 580 Mount Patrol	$288.42	$0.00	$0.00	$0.00
Total: Interfund Transfers		($70.07)	$605,758.85	$137,150.00	$104,000.00
Proceeds of General Fixed Asset Disposals					
392101	Auction Proceeds	$25,066.01	$1,910.00	$40,000.00	$12,500.00
392200	Sale of Property/ Capital Assets	$1,390.00	$3,640.00	$0.00	$0.00
Total: Proceeds of General Fixed Asset Disposals		$26,456.01	$5,550.00	$40,000.00	$12,500.00
Proceeds of General Long Term Liabilities					
393001	Proceeds From Bank Loan	$1,990,122.00	$0.00	$0.00	$0.00
Total: Proceeds of General Long Term Liabilities		$1,990,122.00	$0.00	$0.00	$0.00
Fund Total: General Fund		**$18,335,019.75**	**$16,977,348.07**	**$16,691,317.00**	**$15,639,610.00**
Net Grand Totals:		$18,335,019.75	$16,977,348.07	$16,691,317.00	$15,639,610.00

Fiscal Information

City of Duluth

Expense Budget Worksheet Report

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Fund	**100**	**General Fund**			
Expenses					
Department	**1000**	**Mayor & Council**			
Sub Department	**1110**	**Governing Body**			
Salaries & Wages					
511000	Salaries & Wages	$42,450.00	$38,400.00	$39,600.00	$39,600.00
Total: Salaries & Wages		$42,450.00	$38,400.00	$39,600.00	$39,600.00
Employee Benefits					
512200	FICA Tax	$3,280.55	$2,937.62	$3,030.00	$3,030.00
Total: Employee Benefits		$3,280.55	$2,937.62	$3,030.00	$3,030.00
Other Purchased Services					
523500	Travel/Parking	$2,090.01	$2,792.84	$3,585.00	$3,366.00
523700	Certification/ Educ/Training	$0.00	$0.00	$10,202.00	$11,753.00
523750	Council/Staff Meeting Expense	$13,415.17	$5,888.45	$3,810.00	$3,717.00
Total: Other Purchased Services		$15,505.18	$8,681.29	$17,597.00	$18,836.00
Supplies					
531703	Emp/Council & Comm. Relations	$2,956.36	$3,849.07	$4,200.00	$2,122.00
Total: Supplies		$2,956.36	$3,849.07	$4,200.00	$2,122.00
Contingencies					
579000	Contingency	$0.00	$0.00	$200,000.00	$200,000.00
Total: Contingencies		$0.00	$0.00	$200,000.00	$200,000.00
Principal					
581200	Capital Lease	$159,578.02	$164,419.49	$84,072.00	$0.00
Total: Principal		$159,578.02	$164,419.49	$84,072.00	$0.00
Interest					
582300	Interest Expense	$10,457.98	$5,616.51	$948.00	$0.00
Total: Interest		$10,457.98	$5,616.51	$948.00	$0.00
Sub Department Total: Governing Body		**$234,228.09**	**$223,903.98**	**$349,447.00**	**$263,588.00**
Department Total: Mayor & Council		**$234,228.09**	**$223,903.98**	**$349,447.00**	**$263,588.00**
Department	**1010**	**Boards & Committees**			
	1011	**Alcohol Review Board**			
Salaries & Wages					
511000	Salaries & Wages	$0.00	$0.00	$1,225.00	$875.00
511101	Part Time Salaries & Wages	$0.00	$875.00	$0.00	$0.00
Total: Salaries & Wages		$0.00	$875.00	$1,225.00	$875.00
Employee Benefits					
512200	FICA Tax	$0.00	$66.92	$94.00	$68.00
Total: Employee Benefits		$0.00	$66.92	$94.00	$68.00
Sub Department Total: Alcohol Review Board		**$0.00**	**$941.92**	**$1,319.00**	**$943.00**
	1012	**Finance Committee**			
Salaries & Wages					
511000	Salaries & Wages	$0.00	$350.00	$500.00	$500.00
Total: Salaries & Wages		$0.00	$350.00	$500.00	$500.00
Employee Benefits					
512200	FICA Tax	$0.00	$26.80	$40.00	$40.00
Total: Employee Benefits		$0.00	$26.80	$40.00	$40.00
Sub Department Total: Finance Committee		**$0.00**	**$376.80**	**$540.00**	**$540.00**

Line Item
General Fund - Expenditures

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
	1013	**Zoning Board**			
Salaries & Wages					
511000	Salaries & Wages	$350.00	$175.00	$1,800.00	$1,800.00
Total: Salaries & Wages		$350.00	$175.00	$1,800.00	$1,800.00
Employee Benefits					
512200	FICA Tax	$26.75	$13.41	$138.00	$138.00
Total: Employee Benefits		$26.75	$13.41	$138.00	$138.00
Sub Department Total: Zoning Board		**$376.75**	**$188.41**	**$1,938.00**	**$1,938.00**
	1014	**Planning Commission**			
Salaries & Wages					
511000	Salaries & Wages	$1,300.00	$1,150.00	$3,600.00	$3,600.00
Total: Salaries & Wages		$1,300.00	$1,150.00	$3,600.00	$3,600.00
Employee Benefits					
512200	FICA Tax	$99.47	$88.00	$276.00	$276.00
Total: Employee Benefits		$99.47	$88.00	$276.00	$276.00
Sub Department Total: Planning Commission		**$1,399.47**	**$1,238.00**	**$3,876.00**	**$3,876.00**
Department Total: Boards & Committees		**$1,776.22**	**$2,745.13**	**$7,673.00**	**$7,297.00**
Department	**1020**	**City Administrator**			
	1320	**City Administrators Office**			
Salaries & Wages					
511000	Salaries & Wages	$145,085.16	$142,645.12	$142,713.00	$144,141.00
511101	Part Time Salaries & Wages	$12,104.33	$0.00	$0.00	$0.00
511250	Performance Compensation	$2,830.13	$0.00	$0.00	$0.00
511300	Overtime	$891.26	$521.16	$1,000.00	$1,000.00
Total: Salaries & Wages		$160,910.88	$143,166.28	$143,713.00	$145,141.00
Employee Benefits					
512100	Group Insurance	$33,096.37	$35,205.00	$29,125.00	$28,207.00
512200	FICA Tax	$11,910.13	$10,581.57	$11,000.00	$11,104.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$12,560.00	$11,970.00
512900	Vehicle Allowance	$4,800.00	$4,537.29	$4,800.00	$4,800.00
Total: Employee Benefits		$49,806.50	$50,323.86	$57,485.00	$56,081.00
Purchased Professional & Technical Services					
521100	Meeting Facilitator	$2,774.35	$3,022.07	$4,950.00	$4,950.00
521200	Professional Services	$34,392.35	$10,819.67	$130,000.00	$85,000.00
Total: Purchased Professional & Technical Services		$37,166.70	$13,841.74	$134,950.00	$89,950.00
Purchased Property Services					
522201	Office Equipment Maintenance	$193.02	$0.00	$0.00	$0.00
Total: Purchased Property Services		$193.02	$0.00	$0.00	$0.00
Other Purchased Services					
523600	Dues & Professional Fees	$1,357.07	$1,230.49	$1,250.00	$2,000.00
523700	Certification/ Educ/Training	$4,934.57	$2,545.71	$1,000.00	$2,700.00
523750	Council/Staff Meeting Expense	$4,836.01	$2,747.89	$500.00	$500.00
Total: Other Purchased Services		$11,127.65	$6,524.09	$2,750.00	$5,200.00
Supplies					
531100	Office Supplies	$2,489.62	$1,982.07	$2,000.00	$1,500.00
531400	Subscriptions & Periodicals	$129.31	$0.00	$250.00	$250.00
531601	Office Equipment	$1,785.98	$0.00	$250.00	$250.00
531703	Emp/Council & Comm. Relations	$2,304.36	$1,529.05	$1,250.00	$1,250.00
Total: Supplies		$6,709.27	$3,511.12	$3,750.00	$3,250.00
Sub Department Total: City Administrators Office		**$265,914.02**	**$217,367.09**	**$342,648.00**	**$299,622.00**
Department Total: City Administrator		**$265,914.02**	**$217,367.09**	**$342,648.00**	**$299,622.00**

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Department	**1040**	**City Clerk/Business Office**			
	1330	**Clerk Administration**			
Salaries & Wages					
511000	Salaries & Wages	$450,094.48	$437,353.42	$189,520.00	$191,414.00
511101	Part Time Salaries & Wages	$45,690.50	$41,661.73	$43,071.00	$43,350.00
511250	Performance Compensation	$9,192.58	$0.00	$0.00	$0.00
511300	Overtime	$398.13	$0.00	$500.00	$500.00
Total: Salaries & Wages		$505,375.69	$479,015.15	$233,091.00	$235,264.00
Employee Benefits					
512100	Group Insurance	$114,763.73	$125,376.66	$44,680.00	$42,258.00
512200	FICA Tax	$36,880.67	$34,815.10	$17,835.00	$18,417.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$16,370.00	$16,412.00
Total: Employee Benefits		$151,644.40	$160,191.76	$78,885.00	$77,087.00
Purchased Professional & Technical Services					
521101	Management Consulting Services	$22,684.09	$20,527.60	$8,000.00	$8,500.00
521200	Professional Services	$104,901.90	$202,495.91	$181,000.00	$175,000.00
521301	Policy & Procedures	$235.00	$0.00	$2,000.00	$1,500.00
Total: Purchased Professional & Technical Services		$127,820.99	$223,023.51	$191,000.00	$185,000.00
Other Purchased Services					
523100	Property Liability Insurance	$229,965.00	$255,631.33	$295,000.00	$345,000.00
523300	Advertising/Public Notices	$3,828.36	$3,230.18	$2,770.00	$4,275.00
523500	Travel/Parking	$0.00	$0.00	$100.00	$100.00
523600	Dues & Professional Fees	$24,265.00	$12,135.00	$65,195.00	$64,248.00
523700	Certification/ Educ/Training	$5,367.21	$4,204.99	$5,750.00	$6,335.00
523701	Certification Expense	$1,932.31	$951.07	$0.00	$0.00
Total: Other Purchased Services		$265,357.88	$276,152.57	$368,815.00	$419,958.00
Supplies					
531100	Office Supplies	$14,665.37	$10,645.93	$13,000.00	$11,030.00
531400	Subscriptions & Periodicals	$43,346.42	$42,207.31	$8,500.00	$9,200.00
531601	Office Equipment	$2,343.32	$1,151.95	$2,000.00	$1,590.00
531701	Election Supplies/Notices	$116.00	$2,876.79	$1,000.00	$4,000.00
531703	Emp/Council & Comm. Relations	$1,603.79	$2,397.80	$2,400.00	$2,450.00
Total: Supplies		$62,074.90	$59,279.78	$26,900.00	$28,270.00
Intergovernmental					
571001	Taxes on Purchased Property	$20,678.44	$23,659.57	$2,000.00	$2,000.00
Total: Intergovernmental		$20,678.44	$23,659.57	$2,000.00	$2,000.00
Bad Debts					
574000	Bad Debts	$3,486.00	$3,153.00	$4,200.00	$3,240.00
Total: Bad Debts		$3,486.00	$3,153.00	$4,200.00	$3,240.00
Sub Department Total: Clerk Administration		**$1,136,438.30**	**$1,224,475.34**	**$904,891.00**	**$950,819.00**
	1510	**Finance**			
Salaries & Wages					
511000	Salaries & Wages	$0.00	$0.00	$145,270.00	$146,722.00
511101	Part Time Salaries & Wages	$0.00	$0.00	$35,937.00	$46,458.00
Total: Salaries & Wages		$0.00	$0.00	$181,207.00	$193,180.00
Employee Benefits					
512100	Group Insurance	$0.00	$0.00	$29,370.00	$23,052.00
512200	FICA Tax	$0.00	$0.00	$13,870.00	$14,779.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$13,000.00	$12,958.00
Total: Employee Benefits		$0.00	$0.00	$56,240.00	$50,789.00

Line Item
General Fund - Expenditures

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Other Purchased Services					
523500	Travel/Parking	$0.00	$0.00	$765.00	$850.00
523600	Dues & Professional Fees	$0.00	$0.00	$150.00	$400.00
523700	Certification/ Educ/Training	$0.00	$0.00	$400.00	$1,590.00
523701	Certification Expense	$0.00	$0.00	$1,190.00	$0.00
Total: Other Purchased Services		$0.00	$0.00	$2,505.00	$2,840.00
Sub Department Total: Finance		**$0.00**	**$0.00**	**$239,952.00**	**$246,809.00**
	1520	**Business Office**			
Salaries & Wages					
511000	Salaries & Wages	$0.00	$0.00	$117,485.00	$138,713.00
511101	Part Time Salaries & Wages	$0.00	$0.00	$18,413.00	$0.00
511300	Overtime	$0.00	$0.00	$500.00	$1,000.00
Total: Salaries & Wages		$0.00	$0.00	$136,398.00	$139,713.00
Employee Benefits					
512100	Group Insurance	$0.00	$0.00	$43,340.00	$41,467.00
512200	FICA Tax	$0.00	$0.00	$10,435.00	$10,689.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$10,300.00	$11,427.00
Total: Employee Benefits		$0.00	$0.00	$64,075.00	$63,583.00
Other Purchased Services					
523500	Travel/Parking	$0.00	$0.00	$100.00	$100.00
523600	Dues & Professional Fees	$0.00	$0.00	$230.00	$182.00
523700	Certification/ Educ/Training	$0.00	$0.00	$1,651.00	$1,501.00
Total: Other Purchased Services		$0.00	$0.00	$1,981.00	$1,783.00
Supplies					
531400	Subscriptions & Periodicals	$0.00	$0.00	$115.00	$75.00
531550	Garbage Bags for Resale	$0.00	$0.00	$0.00	$4,244.00
531601	Office Equipment	$0.00	$0.00	$1,125.00	$1,050.00
Total: Supplies		$0.00	$0.00	$1,240.00	$5,369.00
Sub Department Total: Business Office		**$0.00**	**$0.00**	**$203,694.00**	**$210,448.00**
	1535	**Info. Technology**			
Salaries & Wages					
511000	Salaries & Wages	$120,641.71	$118,809.31	$119,645.00	$120,840.00
511250	Performance Compensation	$2,254.84	$0.00	$0.00	$0.00
Total: Salaries & Wages		$122,896.55	$118,809.31	$119,645.00	$120,840.00
Employee Benefits					
512100	Group Insurance	$20,696.04	$22,643.97	$16,700.00	$32,679.00
512200	FICA Tax	$9,005.67	$8,732.43	$9,155.00	$9,245.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$10,110.00	$9,919.00
Total: Employee Benefits		$29,701.71	$31,376.40	$35,965.00	$51,843.00
Purchased Professional & Technical Services					
521101	Management Consulting Services	$3,371.50	$2,342.50	$3,000.00	$3,000.00
Total: Purchased Professional & Technical Services		$3,371.50	$2,342.50	$3,000.00	$3,000.00
Purchased Property Services					
522201	Office Equipment Maintenance	$2,234.62	$2,541.35	$2,000.00	$2,000.00
522204	Radio Maintenance	$28,070.00	$29,713.56	$30,610.00	$29,000.00
522322	Equipment Leases	$108,431.78	$94,819.80	$115,000.00	$123,000.00
Total: Purchased Property Services		$138,736.40	$127,074.71	$147,610.00	$154,000.00

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Other Purchased Services					
523201	Telephone	$107,271.14	$113,528.92	$134,592.00	$103,640.00
523202	Support Agreements	$54,809.23	$56,108.64	$51,300.00	$75,500.00
523203	Cell Phones	$11,413.39	$20,583.58	$18,200.00	$16,200.00
523204	Police Dept Cell Phones	$7,256.39	$9,254.60	$9,000.00	$7,800.00
523205	Internet Commerce	$4,713.30	$1,640.00	$5,400.00	$3,000.00
523700	Certification/ Educ/Training	$172.49	$405.26	$2,000.00	$5,000.00
523801	Software Licenses	$13,410.78	$9,624.60	$14,425.00	$28,900.00
Total: Other Purchased Services		$199,046.72	$211,145.60	$234,917.00	$240,040.00
Supplies					
531601	Office Equipment	$29,381.62	$22,581.76	$39,600.00	$23,600.00
531602	Computer Upgrades	$22,357.47	$9,999.98	$18,000.00	$27,200.00
Total: Supplies		$51,739.09	$32,581.74	$57,600.00	$50,800.00
Sub Department Total: Info. Technology		**$545,491.97**	**$523,330.26**	**$598,737.00**	**$620,523.00**
	1540	**Human Resources**			
Salaries & Wages					
511000	Salaries & Wages	$116,982.09	$115,152.18	$115,995.00	$117,155.00
511250	Performance Compensation	$2,186.08	$0.00	$0.00	$0.00
Total: Salaries & Wages		$119,168.17	$115,152.18	$115,995.00	$117,155.00
Employee Benefits					
512100	Group Insurance	$25,446.40	$27,567.24	$21,810.00	$20,120.00
512200	FICA Tax	$8,794.73	$8,463.50	$8,875.00	$8,963.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$9,805.00	$9,616.00
512500	Tuition Assistance	$8,295.00	$0.00	$0.00	$0.00
512901	Health & Wellness	$3,388.87	$11,264.46	$5,000.00	$9,000.00
512902	Employee Meetings & Awards	$6,707.09	$2,168.07	$3,000.00	$6,050.00
Total: Employee Benefits		$52,632.09	$49,463.27	$48,490.00	$53,749.00
Purchased Professional & Technical Services					
521101	Management Consulting Services	$966.00	$4,284.00	$1,500.00	$1,500.00
Total: Purchased Professional & Technical Services		$966.00	$4,284.00	$1,500.00	$1,500.00
Other Purchased Services					
523600	Dues & Professional Fees	$1,848.50	$1,167.50	$695.00	$520.00
523700	Certification/ Educ/Training	$1,212.35	$2,289.00	$2,850.00	$2,000.00
523701	Certification Expense	$0.00	$0.00	$0.00	$0.00
523901	Recruitment & Hiring	$10,375.06	$6,373.29	$10,000.00	$20,875.00
Total: Other Purchased Services		$13,435.91	$9,829.79	$13,545.00	$23,395.00
Supplies					
531400	Subscriptions & Periodicals	$0.00	$0.00	$525.00	$950.00
531601	Office Equipment	$188.99	$0.00	$500.00	$500.00
531702	Employee Relations	$434.54	$1,918.99	$1,000.00	$1,000.00
Total: Supplies		$623.53	$1,918.99	$2,025.00	$2,450.00
Self Funded Insurance					
552200	Claims	$7,590.00	$4,688.00	$15,000.00	$15,000.00
Total: Self Funded Insurance		$7,590.00	$4,688.00	$15,000.00	$15,000.00
Sub Department Total: Human Resources		**$194,415.70**	**$185,336.23**	**$196,555.00**	**$213,249.00**

Line Item
General Fund - Expenditures

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
	1565	**Custodial/Bldg. Maintenance**			
Salaries & Wages					
511000	Salaries & Wages	$69,335.45	$70,060.43	$86,930.00	$87,752.00
511250	Performance Compensation	$1,302.08	$0.00	$0.00	$0.00
511300	Overtime	$225.10	$62.22	$1,520.00	$1,518.00
Total: Salaries & Wages		$70,862.63	$70,122.65	$88,450.00	$89,270.00
Employee Benefits					
512100	Group Insurance	$17,969.53	$21,991.02	$27,510.00	$32,038.00
512200	FICA Tax	$5,241.10	$5,140.82	$6,770.00	$6,830.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$6,100.00	$6,281.00
Total: Employee Benefits		$23,210.63	$27,131.84	$40,380.00	$45,149.00
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$22,840.16	$23,037.36	$15,225.00	$9,650.00
Total: Purchased Property Services		$22,840.16	$23,037.36	$15,225.00	$9,650.00
Supplies					
531102	Building Supplies	$3,234.89	$3,270.83	$3,000.00	$9,960.00
Total: Supplies		$3,234.89	$3,270.83	$3,000.00	$9,960.00
Sub Department Total: Custodial/Bldg. Maintenance		**$120,148.31**	**$123,562.68**	**$147,055.00**	**$154,029.00**
Department Total: City Clerk/Business Office		**$1,996,494.28**	**$2,056,704.51**	**$2,290,884.00**	**$2,395,877.00**
Department	**1060**	**General Government**			
	1566	**General Govt Operations/Services**			
Purchased Professional & Technical Services					
521200	Professional Services	$1,702,067.00	$228,821.00	$38,000.00	$41,000.00
Total: Purchased Professional & Technical Services		$1,702,067.00	$228,821.00	$38,000.00	$41,000.00
Purchased Property Services					
522140	Landscaping Downtown Properties	$35,533.08	$33,549.78	$42,000.00	$32,000.00
522141	Landscaping Rogers Bridge Park	$8,640.92	$0.00	$0.00	$0.00
522142	Landscaping W P Jones Park	$7,727.13	$0.00	$0.00	$0.00
522143	Landscaping Public Works	$4,240.00	$0.00	$0.00	$0.00
522144	Landscaping Bunten Road park	$83,596.78	$75,782.20	$80,000.00	$44,660.00
522145	Landscaping Church Street Park	$4,225.00	$0.00	$0.00	$0.00
522146	Landscaping PIB Medians	$7,000.00	$5,731.25	$10,820.00	$3,000.00
522147	Landscaping Public Safety	$12,649.00	$11,676.00	$11,680.00	$7,000.00
522202	Vehicle Repairs/Maintenance	$844.06	$485.11	$1,500.00	$1,500.00
522203	General Emergency Repairs	$178,889.11	$119,194.58	$125,000.00	$125,000.00
522205	Repairs & Maint - Landscape	$1,348.00	$2,431.00	$3,500.00	$11,055.00
522320	Equipment Rental	$1,967.78	$1,711.71	$1,992.00	$2,040.00
Total: Purchased Property Services		$346,660.86	$250,561.63	$276,492.00	$226,255.00
Other Purchased Services					
523602	Bank/Credit Card Fees	$30,852.79	$43,246.24	$42,510.00	$41,538.00
Total: Other Purchased Services		$30,852.79	$43,246.24	$42,510.00	$41,538.00
Supplies					
531101	Postage	$7,336.64	$7,107.60	$9,300.00	$8,485.00
531210	Water/Sewer	$6,260.01	$5,905.77	$6,624.00	$6,756.00
531220	Gas	$880.85	$348.00	$600.00	$600.00
531230	Electric	$80,609.74	$83,929.59	$82,500.00	$93,576.00
531401	Records Preservation	$1,408.00	$19.95	$1,200.00	$1,600.00
531702	Employee Relations	$2,667.14	$1,439.36	$1,500.00	$1,500.00
Total: Supplies		$99,162.38	$98,750.27	$101,724.00	$112,517.00
Sub Department Total: General Govt Operations/Services		**$2,178,743.03**	**$621,379.14**	**$458,726.00**	**$421,310.00**
Department Total: General Government		**$2,178,743.03**	**$621,379.14**	**$458,726.00**	**$421,310.00**

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Department	**1080**	**Public Information/Marketing**			
	1570	**Public Information Administraion**			
Salaries & Wages					
511000	Salaries & Wages	$199,249.33	$129,094.31	$128,830.00	$130,119.00
511101	Part Time Salaries & Wages	$27,703.98	$49,633.66	$59,110.00	$63,376.00
511250	Performance Compensation	$4,295.34	$0.00	$0.00	$0.00
511300	Overtime	$1,182.44	$0.00	$0.00	$200.00
Total: Salaries & Wages		$232,431.09	$178,727.97	$187,940.00	$193,695.00
Employee Benefits					
512100	Group Insurance	$48,183.03	$31,389.15	$22,970.00	$24,239.00
512200	FICA Tax	$16,966.03	$13,039.96	$14,380.00	$14,803.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$12,070.00	$12,564.00
Total: Employee Benefits		$65,149.06	$44,429.11	$49,420.00	$51,606.00
Purchased Property Services					
522201	Office Equipment Maintenance	$272.81	$0.00	$0.00	$0.00
Total: Purchased Property Services		$272.81	$0.00	$0.00	$0.00
Other Purchased Services					
523203	Cell Phones	$0.00	$0.00	$0.00	$720.00
523600	Dues & Professional Fees	$2,148.81	$1,415.00	$1,700.00	$1,520.00
523700	Certification/ Educ/Training	$5,637.04	$1,734.49	$3,000.00	$2,350.00
523702	DDA Administration	$1,768.26	$173.11	$0.00	$0.00
Total: Other Purchased Services		$9,554.11	$3,322.60	$4,700.00	$4,590.00
Supplies					
531100	Office Supplies	$1,245.19	$2,371.69	$2,400.00	$2,400.00
531703	Emp/Council & Comm. Relations	$994.30	$1,144.63	$1,150.00	$1,150.00
531704	Citywide Promotions	$16,360.78	$128,395.74	$65,903.00	$51,650.00
531705	Newsletter	$53,932.40	$52,149.12	$42,100.00	$42,100.00
Total: Supplies		$72,532.67	$184,061.18	$111,553.00	$97,300.00
Sub Department Total: Public Information Administraion		**$379,939.74**	**$410,540.86**	**$353,613.00**	**$347,191.00**
	1571	**Downtown/Main Street**			
Supplies					
531800	Special Events	$67,940.89	$30,196.81	$35,750.00	$41,250.00
531801	New Years Eve Celebration	$47,826.24	$46,255.82	$56,000.00	$41,000.00
531802	Fireworks/Concerts	$32,905.10	$19,862.49	$20,000.00	$20,250.00
531803	Catered Patron Tables	$892.32	$48.50	$0.00	$0.00
Total: Supplies		$149,564.55	$96,363.62	$111,750.00	$102,500.00
Sub Department Total: Downtown/Main Street		**$149,564.55**	**$96,363.62**	**$111,750.00**	**$102,500.00**
	1572	**Festival Center**			
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$19,484.63	$8,151.92	$9,095.00	$6,235.00
522201	Office Equipment Maintenance	$0.00	$0.00	$1,000.00	$1,000.00
522321	Linen/Uniform Rental Service	$2,211.21	$1,942.32	$4,000.00	$4,000.00
Total: Purchased Property Services		$21,695.84	$10,094.24	$14,095.00	$11,235.00
Other Purchased Services					
523301	Advertising/Promotions	$32,804.55	$32,959.87	$32,000.00	$32,000.00
523802	Music Licensing Fees	$606.50	$618.25	$800.00	$800.00
Total: Other Purchased Services		$33,411.05	$33,578.12	$32,800.00	$32,800.00

Line Item
General Fund - Expenditures

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Supplies					
531100	Office Supplies	$3,190.20	$720.58	$1,400.00	$1,400.00
531102	Building Supplies	$0.00	$0.00	$2,005.00	$700.00
531103	Signs/Banners	$3,079.65	$2,494.10	$2,500.00	$2,500.00
531210	Water/Sewer	$7,773.63	$6,110.50	$9,000.00	$9,000.00
531220	Gas	$10,890.84	$11,784.87	$12,000.00	$12,000.00
531230	Electric	$30,409.72	$31,746.55	$30,000.00	$30,000.00
531600	Small Equipment	$0.00	$0.00	$4,000.00	$1,500.00
531601	Office Equipment	$45.76	$1,055.25	$0.00	$0.00
Total: Supplies		$55,389.80	$53,911.85	$60,905.00	$57,100.00
Sub Department Total: Festival Center		**$110,496.69**	**$97,584.21**	**$107,800.00**	**$101,135.00**
	1573	**Red Clay Theatre**			
Purchased Professional & Technical Services					
521303	Maintenance Tech/ Contracts	$0.00	$0.00	$7,500.00	$5,400.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$7,500.00	$5,400.00
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$0.00	$1,361.63	$4,150.00	$3,250.00
522206	Repairs & Maint - Equipment	$0.00	$0.00	$4,000.00	$4,000.00
Total: Purchased Property Services		$0.00	$1,361.63	$8,150.00	$7,250.00
Other Purchased Services					
523201	Telephone	$0.00	$0.00	$0.00	$5,040.00
523301	Advertising/Promotions	$0.00	$0.00	$5,000.00	$1,000.00
Total: Other Purchased Services		$0.00	$0.00	$5,000.00	$6,040.00
Supplies					
531102	Building Supplies	$0.00	$351.50	$6,000.00	$6,000.00
531210	Water/Sewer	$0.00	$213.42	$800.00	$1,500.00
531220	Gas	$0.00	$692.53	$4,000.00	$4,000.00
531230	Electric	$0.00	$5,179.90	$14,000.00	$14,000.00
531600	Small Equipment	$0.00	$744.00	$500.00	$1.00
Total: Supplies		$0.00	$7,181.35	$25,300.00	$25,501.00
Sub Department Total: Red Clay Theatre		**$0.00**	**$8,542.98**	**$45,950.00**	**$44,191.00**
Department Total: Public Information/Marketing		**$640,000.98**	**$613,031.67**	**$619,113.00**	**$595,017.00**
Department	**2000**	**Municipal Court**			
	2100	**Municipal Court Administration**			
Salaries & Wages					
511000	Salaries & Wages	$344,454.01	$344,753.93	$345,095.00	$348,542.00
511101	Part Time Salaries & Wages	$33,952.74	$31,860.92	$36,075.00	$36,436.00
511200	Seasonal/Temporary	$1,937.50	$1,906.25	$6,000.00	$6,000.00
511250	Performance Compensation	$7,042.25	$0.00	$0.00	$0.00
511300	Overtime	$1,392.14	$536.86	$1,200.00	$1,200.00
Total: Salaries & Wages		$388,778.64	$379,057.96	$388,370.00	$392,178.00
Employee Benefits					
512100	Group Insurance	$74,195.20	$85,658.01	$72,220.00	$67,294.00
512200	FICA Tax	$28,819.85	$28,289.49	$29,255.00	$29,543.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$29,170.00	$28,574.00
Total: Employee Benefits		$103,015.05	$113,947.50	$130,645.00	$125,411.00
Purchased Professional & Technical Services					
521310	Witness Fees	$0.00	$0.00	$150.00	$150.00
521311	Indigent Defense	$3,644.85	$6,500.00	$6,500.00	$6,500.00
521312	Language Translator	$1,892.90	$1,829.40	$2,100.00	$3,102.00
521313	Collection Agency Fees	$8,014.65	$1,021.25	$4,000.00	$3,000.00
Total: Purchased Professional & Technical Services		$13,552.40	$9,350.65	$12,750.00	$12,752.00

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$0.00	$0.00	$850.00	$850.00
522201	Office Equipment Maintenance	$0.00	$89.45	$400.00	$400.00
522322	Equipment Leases	$2,785.80	$2,718.00	$2,910.00	$480.00
Total: Purchased Property Services		$2,785.80	$2,807.45	$4,160.00	$1,730.00
Other Purchased Services					
523203	Cell Phones	$0.00	$0.00	$0.00	$720.00
523300	Advertising/Public Notices	$570.00	$625.00	$900.00	$900.00
523600	Dues & Professional Fees	$659.00	$766.00	$1,000.00	$1,520.00
523700	Certification/ Educ/Training	$5,881.86	$2,115.50	$5,613.00	$5,646.00
523801	Software Licenses	$23,659.82	$19,506.06	$42,000.00	$39,000.00
523902	Records Destruction	$0.00	$0.00	$500.00	$500.00
Total: Other Purchased Services		$30,770.68	$23,012.56	$50,013.00	$48,286.00
Supplies					
531100	Office Supplies	$5,964.96	$5,499.87	$5,600.00	$6,000.00
531101	Postage	$0.00	$0.00	$0.00	$0.00
531400	Subscriptions & Periodicals	$843.09	$356.60	$1,000.00	$975.00
531601	Office Equipment	$1,681.29	$888.99	$2,500.00	$2,500.00
531703	Emp/Council & Comm. Relations	$565.35	$204.30	$500.00	$650.00
Total: Supplies		$9,054.69	$6,949.76	$9,600.00	$10,125.00
Payments to Other Agencies					
572001	Peace Officers A & B	$105,617.33	$120,967.92	$150,000.00	$150,000.00
572002	Peace Officer Training	$188,538.51	$214,514.10	$237,600.00	$237,600.00
572003	Local Victim Assistance	$99,578.15	$108,546.19	$121,530.00	$121,530.00
572004	Georgia Crime Victims	$4,192.75	$3,130.68	$6,371.00	$6,371.00
572005	Brain & Spinal Injury	$13,071.48	$10,249.44	$18,540.00	$18,540.00
572006	Crime Lab Fee	$4,420.28	$3,322.89	$7,830.00	$7,830.00
572007	Jail Construction	$201,195.03	$217,946.86	$243,501.00	$243,498.00
572008	County Drug Abuse	$12,153.42	$11,548.72	$24,720.00	$24,720.00
572009	IDF	$200,441.37	$229,320.96	$254,001.00	$254,001.00
572010	Drivers Education Fund	$93,186.74	$102,138.48	$116,301.00	$116,301.00
Total: Payments to Other Agencies		$922,395.06	$1,021,686.24	$1,180,394.00	$1,180,391.00
Payments to Others					
573001	Cash Bond Refund	$115,572.87	$163,263.36	$270,000.00	$270,000.00
Total: Payments to Others		$115,572.87	$163,263.36	$270,000.00	$270,000.00
Sub Department Total: Municipal Court Administration		**$1,585,925.19**	**$1,720,075.48**	**$2,045,932.00**	**$2,040,873.00**
Department Total: Municipal Court		**$1,585,925.19**	**$1,720,075.48**	**$2,045,932.00**	**$2,040,873.00**
Department	**3000**	**Police**			
	3210	**Police Administration**			
Salaries & Wages					
511000	Salaries & Wages	$369,816.57	$352,984.88	$401,710.00	$369,734.00
511250	Performance Compensation	$6,776.49	$0.00	$0.00	$0.00
511300	Overtime	$0.00	$0.00	$4,265.00	$2,931.00
Total: Salaries & Wages		$376,593.06	$352,984.88	$405,975.00	$372,665.00
Employee Benefits					
512100	Group Insurance	$61,414.64	$58,189.03	$56,850.00	$34,248.00
512200	FICA Tax	$27,694.60	$26,284.40	$31,060.00	$28,509.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$33,590.00	$30,620.00
Total: Employee Benefits		$89,109.24	$84,473.43	$121,500.00	$93,377.00

Line Item
General Fund - Expenditures

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Purchased Professional & Technical Services					
521200	Professional Services	$88,290.00	$89,167.50	$73,000.00	$73,000.00
521303	Maintenance Tech/ Contracts	$42,690.15	$42,319.98	$6,000.00	$6,000.00
Total: Purchased Professional & Technical Services		$130,980.15	$131,487.48	$79,000.00	$79,000.00
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$20,796.44	$20,558.87	$7,000.00	$90,390.00
522201	Office Equipment Maintenance	$0.00	$247.58	$500.00	$500.00
Total: Purchased Property Services		$20,796.44	$20,806.45	$7,500.00	$90,890.00
Other Purchased Services					
523600	Dues & Professional Fees	$390.00	$0.00	$375.00	$1,200.00
523700	Certification/ Educ/Training	$2,475.84	$1,162.84	$2,460.00	$4,000.00
Total: Other Purchased Services		$2,865.84	$1,162.84	$2,835.00	$5,200.00
Supplies					
531100	Office Supplies	$30,116.66	$29,180.66	$25,000.00	$25,000.00
531102	Building Supplies	$3,701.76	$4,696.30	$4,700.00	$4,700.00
531104	Supplies	$4,500.00	$840.78	$800.00	$800.00
531210	Water/Sewer	$3,589.22	$2,136.67	$4,000.00	$3,000.00
531230	Electric	$126,776.17	$127,013.58	$120,000.00	$145,200.00
531603	Police Equipment	$169,259.25	$0.00	$500.00	$500.00
531706	Uniforms	$1,025.95	$621.45	$1,200.00	$1,200.00
Total: Supplies		$338,969.01	$164,489.44	$156,200.00	$180,400.00
Sub Department Total: Police Administration		**$959,313.74**	**$755,404.52**	**$773,010.00**	**$821,532.00**
	3221	**Criminal Investigations Division**			
Salaries & Wages					
511000	Salaries & Wages	$458,599.74	$406,500.10	$468,935.00	$469,264.00
511250	Performance Compensation	$8,248.07	$0.00	$0.00	$0.00
511300	Overtime	$21,602.63	$11,556.99	$24,320.00	$24,284.00
Total: Salaries & Wages		$488,450.44	$418,057.09	$493,255.00	$493,548.00
Employee Benefits					
512100	Group Insurance	$89,050.30	$98,040.12	$95,560.00	$88,756.00
512200	FICA Tax	$36,390.02	$31,024.60	$37,740.00	$37,757.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$35,520.00	$40,471.00
Total: Employee Benefits		$125,440.32	$129,064.72	$168,820.00	$166,984.00
Purchased Property Services					
522201	Office Equipment Maintenance	$0.00	$0.00	$1,000.00	$1,000.00
Total: Purchased Property Services		$0.00	$0.00	$1,000.00	$1,000.00
Other Purchased Services					
523600	Dues & Professional Fees	$300.00	$350.00	$350.00	$350.00
523700	Certification/ Educ/Training	$3,674.83	$1,145.20	$1,200.00	$1,400.00
Total: Other Purchased Services		$3,974.83	$1,495.20	$1,550.00	$1,750.00
Supplies					
531104	Supplies	$871.89	$1,924.62	$2,000.00	$2,000.00
531107	Evidence Collection & Processing	$3,152.90	$2,869.71	$4,500.00	$6,550.00
531601	Office Equipment	$255.05	$0.00	$250.00	$250.00
531603	Police Equipment	$951.53	$995.29	$2,525.00	$2,525.00
531706	Uniforms	$4,542.11	$3,372.50	$4,800.00	$4,800.00
Total: Supplies		$9,773.48	$9,162.12	$14,075.00	$16,125.00
Sub Department Total: Criminal Investigations Division		**$627,639.07**	**$557,779.13**	**$678,700.00**	**$679,407.00**

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
	3223	**Police Uniform Division**			
Salaries & Wages					
511000	Salaries & Wages	$2,441,304.40	$2,018,698.28	$2,113,437.00	$2,134,261.00
511101	Part Time Salaries & Wages	$57,413.88	$14,922.33	$15,574.00	$15,700.00
511250	Performance Compensation	$39,686.27	$0.00	$0.00	$0.00
511300	Overtime	$210,564.06	$141,052.89	$161,680.00	$159,431.00
Total: Salaries & Wages		$2,748,968.61	$2,174,673.50	$2,290,691.00	$2,309,392.00
Employee Benefits					
512100	Group Insurance	$553,454.66	$471,452.96	$426,000.00	$414,274.00
512200	FICA Tax	$204,801.53	$162,341.71	$172,280.00	$175,885.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$179,730.00	$178,095.00
512902	Employee Meetings & Awards	$4,293.20	$0.00	$0.00	$0.00
Total: Employee Benefits		$762,549.39	$633,794.67	$778,010.00	$768,254.00
Purchased Professional & Technical Services					
521312	Language Translator	$1,707.14	$1,190.81	$2,001.00	$1,635.00
Total: Purchased Professional & Technical Services		$1,707.14	$1,190.81	$2,001.00	$1,635.00
Purchased Property Services					
522201	Office Equipment Maintenance	$1,767.06	$845.72	$1,030.00	$1,560.00
522206	Repairs & Maint - Equipment	$1,234.95	$5,253.10	$3,950.00	$3,950.00
Total: Purchased Property Services		$3,002.01	$6,098.82	$4,980.00	$5,510.00
Other Purchased Services					
523700	Certification/ Educ/Training	$52,908.85	$30,728.74	$31,030.00	$29,035.00
Total: Other Purchased Services		$52,908.85	$30,728.74	$31,030.00	$29,035.00
Supplies					
531108	Prisoner Medical & Supply	$781.23	$2,023.61	$2,000.00	$6,200.00
531111	Supplies - K-9	$0.00	$0.00	$2,000.00	$2,388.00
531603	Police Equipment	$208,947.89	$279,826.38	$41,270.00	$39,612.00
531706	Uniforms	$16,113.38	$21,607.36	$28,051.00	$28,050.00
Total: Supplies		$225,842.50	$303,457.35	$73,321.00	$76,250.00
Sub Department Total: Police Uniform Division		**$3,794,978.50**	**$3,149,943.89**	**$3,180,033.00**	**$3,190,076.00**
	3224	**Police Support Srvcs Division**			
Salaries & Wages					
511000	Salaries & Wages	$135,636.05	$550,858.20	$616,445.00	$659,160.00
511101	Part Time Salaries & Wages	$17,209.76	$69,618.93	$104,702.00	$135,016.00
511250	Performance Compensation	$2,283.93	$0.00	$0.00	$0.00
511300	Overtime	$1,851.75	$25,012.78	$34,760.00	$36,481.00
Total: Salaries & Wages		$156,981.49	$645,489.91	$755,907.00	$830,657.00
Employee Benefits					
512100	Group Insurance	$44,827.88	$164,145.93	$185,910.00	$183,874.00
512200	FICA Tax	$11,455.04	$46,964.97	$58,525.00	$63,546.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$47,220.00	$56,917.00
Total: Employee Benefits		$56,282.92	$211,110.90	$291,655.00	$304,337.00
Purchased Property Services					
522201	Office Equipment Maintenance	$56.44	$536.51	$500.00	$500.00
Total: Purchased Property Services		$56.44	$536.51	$500.00	$500.00
Other Purchased Services					
523600	Dues & Professional Fees	$120.00	$170.00	$280.00	$195.00
523700	Certification/ Educ/Training	$1,716.10	$6,993.75	$12,360.00	$12,300.00
523902	Records Destruction	$1,458.60	$0.00	$1,650.00	$450.00
Total: Other Purchased Services		$3,294.70	$7,163.75	$14,290.00	$12,945.00

Line Item
General Fund - Expenditures

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Supplies					
531101	Postage	$498.85	$3,565.24	$5,920.00	$7,120.00
531601	Office Equipment	$3,432.08	$20,031.82	$22,030.00	$18,938.00
Total: Supplies		$3,930.93	$23,597.06	$27,950.00	$26,058.00
Sub Department Total: Police Support Srvcs Division		**$220,546.48**	**$887,898.13**	**$1,090,302.00**	**$1,174,497.00**
	3250	**Community Policing Division**			
Salaries & Wages					
511000	Salaries & Wages	$245,391.65	$221,165.98	$274,095.00	$253,459.00
511250	Performance Compensation	$4,715.50	$0.00	$0.00	$0.00
511300	Overtime	$4,536.82	$1,315.99	$13,350.00	$12,004.00
Total: Salaries & Wages		$254,643.97	$222,481.97	$287,445.00	$265,463.00
Employee Benefits					
512100	Group Insurance	$40,500.74	$48,285.49	$50,640.00	$55,088.00
512200	FICA Tax	$19,177.64	$16,764.27	$21,990.00	$20,308.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$20,700.00	$21,848.00
Total: Employee Benefits		$59,678.38	$65,049.76	$93,330.00	$97,244.00
Purchased Property Services					
522201	Office Equipment Maintenance	$55.00	$0.00	$200.00	$0.00
Total: Purchased Property Services		$55.00	$0.00	$200.00	$0.00
Other Purchased Services					
523600	Dues & Professional Fees	$540.00	$720.00	$750.00	$750.00
523700	Certification/ Educ/Training	$999.41	$1,660.00	$1,500.00	$1,500.00
Total: Other Purchased Services		$1,539.41	$2,380.00	$2,250.00	$2,250.00
Supplies					
531104	Supplies	$52.84	$0.00	$0.00	$0.00
531603	Police Equipment	$3,595.01	$4,431.99	$7,000.00	$7,000.00
531604	Police Vests	$0.00	$0.00	$14,300.00	$8,000.00
531703	Emp/Council & Comm. Relations	$8,255.78	$6,994.00	$7,000.00	$7,000.00
531706	Uniforms	$3,605.36	$3,543.09	$4,339.00	$4,339.00
Total: Supplies		$15,508.99	$14,969.08	$32,639.00	$26,339.00
Sub Department Total: Community Policing Division		**$331,425.75**	**$304,880.81**	**$415,864.00**	**$391,296.00**
	3290	**Consolidated Veh Maint Division**			
Purchased Property Services					
522202	Vehicle Repairs/Maintenance	$86,334.84	$85,199.79	$87,000.00	$87,484.00
522207	Vehicle Accident Repairs	$21,803.78	$16,729.94	$30,000.00	$30,000.00
Total: Purchased Property Services		$108,138.62	$101,929.73	$117,000.00	$117,484.00
Other Purchased Services					
523101	Insurance Deductible	$3,315.28	$3,000.00	$5,000.00	$5,000.00
523600	Dues & Professional Fees	$579.00	$904.01	$1,000.00	$2,170.00
523903	Emissions/Tags/Titles	$1,167.50	$792.50	$1,510.00	$1,943.00
Total: Other Purchased Services		$5,061.78	$4,696.51	$7,510.00	$9,113.00
Supplies					
531270	Fuel & Oil	$176,542.25	$164,858.34	$210,000.00	$210,000.00
Total: Supplies		$176,542.25	$164,858.34	$210,000.00	$210,000.00
Machinery & Equipment					
542200	Vehicles	$307,564.19	$192,182.61	$0.00	$0.00
Total: Machinery & Equipment		$307,564.19	$192,182.61	$0.00	$0.00
Sub Department Total: Consolidated Veh Maint Division		**$597,306.84**	**$463,667.19**	**$334,510.00**	**$336,597.00**

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
	3295	**Red Light Monitoring**			
Purchased Property Services					
522322	Equipment Leases	$235,312.30	$38,250.00	$171,000.00	$171,000.00
Total: Purchased Property Services		$235,312.30	$38,250.00	$171,000.00	$171,000.00
Other Purchased Services					
523400	Printing & Binding	$550.00	$0.00	$0.00	$0.00
Total: Other Purchased Services		$550.00	$0.00	$0.00	$0.00
Supplies					
531230	Electric	$1,776.94	$1,438.86	$1,260.00	$1,260.00
531600	Small Equipment	$0.00	$0.00	$0.00	$0.00
Total: Supplies		$1,776.94	$1,438.86	$1,260.00	$1,260.00
Sub Department Total: Red Light Monitoring		**$237,639.24**	**$39,688.86**	**$172,260.00**	**$172,260.00**
Department Total: Police		**$6,768,849.62**	**$6,159,262.53**	**$6,644,679.00**	**$6,765,665.00**
Department	**4000**	**Public Works**			
	4100	**Public Works Administration**			
Salaries & Wages					
511000	Salaries & Wages	$512,501.60	$522,018.67	$553,680.00	$467,377.00
511101	Part Time Salaries & Wages	$10,986.29	$27,239.90	$69,065.00	$68,813.00
511250	Performance Compensation	$9,009.07	$0.00	$0.00	$0.00
511300	Overtime	$17,736.15	$13,763.95	$17,500.00	$17,500.00
Total: Salaries & Wages		$550,233.11	$563,022.52	$640,245.00	$553,690.00
Employee Benefits					
512100	Group Insurance	$125,416.46	$145,913.24	$152,410.00	$152,456.00
512200	FICA Tax	$40,928.61	$41,886.31	$48,980.00	$42,358.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$44,250.00	$39,076.00
Total: Employee Benefits		$166,345.07	$187,799.55	$245,640.00	$233,890.00
Purchased Property Services					
522202	Vehicle Repairs/Maintenance	$7,468.00	$2,708.74	$4,500.00	$7,992.00
522203	General Emergency Repairs	$5,525.00	$2,250.00	$5,000.00	$8,000.00
522206	Repairs & Maint - Equipment	$15,011.33	$8,896.43	$8,000.00	$8,000.00
522208	Repairs & Maint - Streets/ Sidewalks	$13,617.99	$0.00	$0.00	$5,000.00
522209	Repairs & Maint - Drainage	$7,131.17	$0.00	$0.00	$0.00
522321	Linen/Uniform Rental Service	$5,579.74	$4,648.24	$5,472.00	$5,160.00
Total: Purchased Property Services		$54,333.23	$18,503.41	$22,972.00	$34,152.00
Other Purchased Services					
523203	Cell Phones	$0.00	$390.00	$0.00	$2,160.00
523700	Certification/ Educ/Training	$10,817.97	$4,079.62	$6,800.00	$8,300.00
Total: Other Purchased Services		$10,817.97	$4,469.62	$6,800.00	$10,460.00
Supplies					
531100	Office Supplies	$1,401.94	$1,029.90	$1,200.00	$1,200.00
531103	Signs/Banners	$5,220.74	$2,449.30	$5,000.00	$12,500.00
531104	Supplies	$75,198.42	$12,533.34	$11,000.00	$14,450.00
531109	Safety Equipment & Supplies	$756.30	$1,415.10	$2,000.00	$2,000.00
531210	Water/Sewer	$0.00	$0.00	$1,920.00	$1,920.00
531220	Gas	$5.79	$0.00	$4,920.00	$4,920.00
531230	Electric	$15,607.46	$14,068.48	$7,500.00	$8,208.00
531235	Cable	$0.00	$0.00	$360.00	$600.00
531703	Emp/Council & Comm. Relations	$134.46	$154.52	$500.00	$5,500.00
Total: Supplies		$98,325.11	$31,650.64	$34,400.00	$51,298.00

Line Item
General Fund - Expenditures

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Machinery & Equipment					
542200	Vehicles	$117,114.79	$0.00	$0.00	$171,666.00
Total: Machinery & Equipment		$117,114.79	$0.00	$0.00	$171,666.00
Sub Department Total: Public Works Administration		**$997,169.28**	**$805,445.74**	**$950,057.00**	**$1,055,156.00**
	4120	**Community Enhancement**			
Purchased Property Services					
522206	Repairs & Maint - Equipment	$0.00	$725.00	$2,500.00	$2,500.00
Total: Purchased Property Services		$0.00	$725.00	$2,500.00	$2,500.00
Supplies					
531103	Signs/Banners	$250.78	$0.00	$0.00	$0.00
531110	Veterans Flags & Markers	$3,412.24	$2,339.11	$3,000.00	$3,000.00
531707	Holiday Decorations	$18,481.12	$9,585.89	$12,000.00	$15,000.00
Total: Supplies		$22,144.14	$11,925.00	$15,000.00	$18,000.00
Sub Department Total: Community Enhancement		**$22,144.14**	**$12,650.00**	**$17,500.00**	**$20,500.00**
	4125	**Citywide Building/Property Maint**			
Purchased Professional & Technical Services					
521303	Maintenance Tech/ Contracts	$41,934.78	$45,858.98	$45,195.00	$53,585.00
Total: Purchased Professional & Technical Services		$41,934.78	$45,858.98	$45,195.00	$53,585.00
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$23,951.06	$11,905.85	$10,000.00	$10,000.00
522210	General Repairs	$9,415.75	$5,876.65	$7,500.00	$7,500.00
522211	Private Property Maintenance	$0.00	$0.00	$0.00	$0.00
Total: Purchased Property Services		$33,366.81	$17,782.50	$17,500.00	$17,500.00
Sub Department Total: Citywide Building/Property Maint		**$75,301.59**	**$63,641.48**	**$62,695.00**	**$71,085.00**
	4320	**Stormwater**			
Salaries & Wages					
511000	Salaries & Wages	$0.00	$0.00	$0.00	$0.00
511005	Salaries & Wages Indirect	$0.00	$0.00	$0.00	$0.00
511101	Part Time Salaries & Wages	$0.00	$0.00	$0.00	$0.00
511300	Overtime	$0.00	$0.00	$0.00	$0.00
Total: Salaries & Wages		$0.00	$0.00	$0.00	$0.00
Employee Benefits					
512100	Group Insurance	$0.00	$0.00	$0.00	$0.00
512105	Group Insurance Indirect	$0.00	$0.00	$0.00	$0.00
512200	FICA Tax	$0.00	$0.00	$0.00	$0.00
512205	FICA Tax Indirect	$0.00	$0.00	$0.00	$0.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$0.00	$0.00
512405	Retirement Contrb/Pension Indirect	$0.00	$0.00	$0.00	$0.00
Total: Employee Benefits		$0.00	$0.00	$0.00	$0.00
Sub Department Total: Stormwater		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department Total: Public Works		**$1,094,615.01**	**$879,427.17**	**$1,030,252.00**	**$1,146,741.00**
Department	**6000**	**Parks & Recreation**			
	6110	**Cultural Recreation Admin**			
Salaries & Wages					
511000	Salaries & Wages	$492,930.86	$479,438.99	$478,365.00	$449,473.00
511101	Part Time Salaries & Wages	$32,739.34	$41,130.49	$64,630.00	$69,468.00
511200	Seasonal/Temporary	$107,143.67	$93,212.03	$96,000.00	$96,000.00
511250	Performance Compensation	$10,201.67	$0.00	$0.00	$0.00
511300	Overtime	$0.00	$0.00	$640.00	$0.00
Total: Salaries & Wages		$643,015.54	$613,781.51	$639,635.00	$614,941.00

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Employee Benefits					
512100	Group Insurance	$117,250.56	$126,616.81	$131,240.00	$123,224.00
512200	FICA Tax	$47,936.44	$45,786.40	$48,935.00	$47,132.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$41,155.00	$37,049.00
Total: Employee Benefits		$165,187.00	$172,403.21	$221,330.00	$207,405.00
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$0.00	$0.00	$0.00	$139,022.00
522202	Vehicle Repairs/Maintenance	$1,538.36	$2,059.18	$3,000.00	$3,000.00
522206	Repairs & Maint - Equipment	$2,869.68	$1,487.28	$3,050.00	$3,049.00
Total: Purchased Property Services		$4,408.04	$3,546.46	$6,050.00	$145,071.00
Other Purchased Services					
523203	Cell Phones	$0.00	$60.00	$0.00	$1,800.00
523600	Dues & Professional Fees	$420.00	$90.00	$280.00	$1,500.00
523700	Certification/ Educ/Training	$4,748.14	$4,529.83	$4,500.00	$6,000.00
523801	Software Licenses	$0.00	$0.00	$3,000.00	$9,000.00
Total: Other Purchased Services		$5,168.14	$4,679.83	$7,780.00	$18,300.00
Supplies					
531100	Office Supplies	$3,629.94	$3,969.84	$2,000.00	$2,001.00
531400	Subscriptions & Periodicals	$1,250.37	$990.00	$1,500.00	$0.00
531601	Office Equipment	$485.81	$932.10	$870.00	$870.00
531703	Emp/Council & Comm. Relations	$5,031.02	$4,616.10	$3,000.00	$3,000.00
531706	Uniforms	$2,047.62	$998.45	$2,000.00	$2,000.00
531720	Park Projects	$2,893.89	$1,488.94	$3,600.00	$3,600.00
Total: Supplies		$15,338.65	$12,995.43	$12,970.00	$11,471.00
Machinery & Equipment					
542200	Vehicles	$0.00	$0.00	$0.00	$17,000.00
Total: Machinery & Equipment		$0.00	$0.00	$0.00	$17,000.00
Sub Department Total: Cultural Recreation Admin		**$833,117.37**	**$807,406.44**	**$887,765.00**	**$1,014,188.00**
	6115	**Recreation Programs**			
Other Purchased Services					
523850	Contract Labor	$61,836.59	$75,865.62	$72,100.00	$101,003.00
Total: Other Purchased Services		$61,836.59	$75,865.62	$72,100.00	$101,003.00
Supplies					
531104	Supplies	$16,061.43	$11,481.19	$14,601.00	$14,600.00
531105	Seniors Program Supplies	$9,181.87	$9,271.53	$8,901.00	$8,901.00
531106	Program Development/ Expansion	$8,370.55	$8,077.02	$6,846.00	$13,000.00
531600	Small Equipment	$16,242.28	$8,027.65	$7,758.00	$7,758.00
531800	Special Events	$10,804.09	$11,155.41	$3,302.00	$3,300.00
Total: Supplies		$60,660.22	$48,012.80	$41,408.00	$47,559.00
Sub Department Total: Recreation Programs		**$122,496.81**	**$123,878.42**	**$113,508.00**	**$148,562.00**
	6215	**Taylor Park**			
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$0.00	$60.98	$5,570.00	$0.00
Total: Purchased Property Services		$0.00	$60.98	$5,570.00	$0.00
Supplies					
531104	Supplies	$225.00	$0.00	$418.00	$0.00
Total: Supplies		$225.00	$0.00	$418.00	$0.00
Sub Department Total: Taylor Park		**$225.00**	**$60.98**	**$5,988.00**	**$0.00**

Line Item
General Fund - Expenditures

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
	6216	**Church Street Park**			
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$1,983.66	$2,801.79	$2,000.00	$0.00
522206	Repairs & Maint - Equipment	$2,370.00	$0.00	$0.00	$0.00
Total: Purchased Property Services		$4,353.66	$2,801.79	$2,000.00	$0.00
Supplies					
531104	Supplies	$45.00	$0.00	$150.00	$0.00
Total: Supplies		$45.00	$0.00	$150.00	$0.00
Sub Department Total: Church Street Park		**$4,398.66**	**$2,801.79**	**$2,150.00**	**$0.00**
	6217	**W.P. Jones Park**			
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$7,333.41	$7,850.77	$6,500.00	$0.00
Total: Purchased Property Services		$7,333.41	$7,850.77	$6,500.00	$0.00
Supplies					
531104	Supplies	$1,546.02	$1,027.65	$1,200.00	$0.00
531210	Water/Sewer	$773.11	$1,445.50	$1,440.00	$1,440.00
531220	Gas	($14.90)	$0.00	$720.00	$720.00
531230	Electric	$1,440.37	$1,019.53	$4,000.00	$3,000.00
Total: Supplies		$3,744.60	$3,492.68	$7,360.00	$5,160.00
Sub Department Total: W.P. Jones Park		**$11,078.01**	**$11,343.45**	**$13,860.00**	**$5,160.00**
	6218	**Rogers Bridge Park**			
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$5,382.03	$6,772.41	$10,702.00	$0.00
522320	Equipment Rental	$3,120.00	$3,380.00	$3,120.00	$3,120.00
Total: Purchased Property Services		$8,502.03	$10,152.41	$13,822.00	$3,120.00
Supplies					
531104	Supplies	$94.00	$108.78	$2,700.00	$0.00
531210	Water/Sewer	$0.00	$254.10	$1,680.00	$1,680.00
531230	Electric	$187.95	$665.12	$2,500.00	$2,500.00
531600	Small Equipment	$300.00	$0.00	$500.00	$0.00
Total: Supplies		$581.95	$1,028.00	$7,380.00	$4,180.00
Sub Department Total: Rogers Bridge Park		**$9,083.98**	**$11,180.41**	**$21,202.00**	**$7,300.00**
	6220	**W.P. Jones Park Tennis**			
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$10,224.99	$2,027.70	$4,500.00	$0.00
Total: Purchased Property Services		$10,224.99	$2,027.70	$4,500.00	$0.00
Supplies					
531104	Supplies	$480.44	$679.38	$1,497.00	$0.00
531210	Water/Sewer	$649.82	$980.79	$1,000.00	$1,000.00
531230	Electric	$7,405.96	$5,676.53	$7,200.00	$7,200.00
531600	Small Equipment	$162.00	$654.70	$1,000.00	$1,000.00
Total: Supplies		$8,698.22	$7,991.40	$10,697.00	$9,200.00
Sub Department Total: W.P. Jones Park Tennis		**$18,923.21**	**$10,019.10**	**$15,197.00**	**$9,200.00**
	6221	**Bunten Park Tennis**			
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$4,149.54	$347.70	$4,500.00	$0.00
Total: Purchased Property Services		$4,149.54	$347.70	$4,500.00	$0.00

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Supplies					
531104	Supplies	$1,420.39	$1,349.23	$1,497.00	$0.00
531230	Electric	$2,657.59	$2,923.64	$3,000.00	$3,000.00
531600	Small Equipment	$967.94	$1,039.93	$730.00	$730.00
Total: Supplies		$5,045.92	$5,312.80	$5,227.00	$3,730.00
Sub Department Total: Bunten Park Tennis		**$9,195.46**	**$5,660.50**	**$9,727.00**	**$3,730.00**
	6222	**Bunten Park Athletics**			
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$71,326.81	$58,764.17	$57,170.00	$0.00
522320	Equipment Rental	$363.42	$0.00	$300.00	$0.00
Total: Purchased Property Services		$71,690.23	$58,764.17	$57,470.00	$0.00
Supplies					
531104	Supplies	$4,930.15	$4,851.98	$7,001.00	$0.00
531210	Water/Sewer	$7,206.87	$8,956.00	$12,000.00	$12,000.00
531220	Gas	$1,719.67	$1,891.72	$3,000.00	$3,000.00
531230	Electric	$73,740.27	$67,560.61	$86,500.00	$86,500.00
531600	Small Equipment	$13,957.23	$12,820.82	$14,941.00	$14,940.00
Total: Supplies		$101,554.19	$96,081.13	$123,442.00	$116,440.00
Sub Department Total: Bunten Park Athletics		**$173,244.42**	**$154,845.30**	**$180,912.00**	**$116,440.00**
	6223	**Scott Hudgens Park Athletics**			
Purchased Property Services					
522130	Bldg. Maintenance/Cleaning	$8,927.84	$7,538.87	$8,001.00	$0.00
Total: Purchased Property Services		$8,927.84	$7,538.87	$8,001.00	$0.00
Supplies					
531104	Supplies	$1,573.08	$347.17	$3,001.00	$0.00
531210	Water/Sewer	$0.00	$0.00	$6,000.00	$4,000.00
531230	Electric	$0.00	$8.64	$4,001.00	$4,001.00
Total: Supplies		$1,573.08	$355.81	$13,002.00	$8,001.00
Sub Department Total: Scott Hudgens Park Athletics		**$10,500.92**	**$7,894.68**	**$21,003.00**	**$8,001.00**
Department Total: Parks & Recreation		**$1,192,263.84**	**$1,135,091.07**	**$1,271,312.00**	**$1,312,581.00**
Department	**7000**	**Planning & Development**			
	7410	**Planning & Development Admin**			
Salaries & Wages					
511000	Salaries & Wages	$452,677.99	$446,389.15	$394,200.00	$407,381.00
511101	Part Time Salaries & Wages	$0.00	$0.00	$32,000.00	$0.00
511250	Performance Compensation	$7,640.60	$0.00	$0.00	$0.00
511300	Overtime	$0.00	$0.00	$1,000.00	$1,000.00
Total: Salaries & Wages		$460,318.59	$446,389.15	$427,200.00	$408,381.00
Employee Benefits					
512100	Group Insurance	$82,108.81	$99,121.55	$76,960.00	$88,068.00
512200	FICA Tax	$33,822.79	$32,744.67	$30,235.00	$31,165.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$33,040.00	$33,266.00
Total: Employee Benefits		$115,931.60	$131,866.22	$140,235.00	$152,499.00
Purchased Professional & Technical Services					
521200	Professional Services	$63,789.95	$9,962.50	$30,000.00	$30,600.00
521302	Building Inspector	$79,712.64	$61,116.08	$31,200.00	$31,200.00
Total: Purchased Professional & Technical Services		$143,502.59	$71,078.58	$61,200.00	$61,800.00
Purchased Property Services					
522201	Office Equipment Maintenance	$74.99	$232.69	$250.00	$340.00
522202	Vehicle Repairs/Maintenance	$1,308.79	$546.50	$1,500.00	$1,500.00
Total: Purchased Property Services		$1,383.78	$779.19	$1,750.00	$1,840.00

Line Item
General Fund - Expenditures

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Other Purchased Services					
523203	Cell Phones	$0.00	$60.00	$0.00	$1,440.00
523300	Advertising/Public Notices	$2,172.42	$990.81	$1,000.00	$950.00
523400	Printing & Binding	$0.00	$453.09	$1,000.00	$1,000.00
523600	Dues & Professional Fees	$2,914.42	$1,575.00	$1,200.00	$1,940.00
523700	Certification/ Educ/Training	$15,709.70	$3,941.07	$4,951.00	$8,500.00
523801	Software Licenses	$4,702.45	$8,200.00	$0.00	$0.00
Total: Other Purchased Services		$25,498.99	$15,219.97	$8,151.00	$13,830.00
Supplies					
531100	Office Supplies	$4,668.56	$1,884.98	$2,500.00	$1,510.00
531104	Supplies	$1,773.78	$416.61	$627.00	$875.00
531703	Emp/Council & Comm. Relations	$0.00	$356.94	$1,500.00	$1,500.00
Total: Supplies		$6,442.34	$2,658.53	$4,627.00	$3,885.00
Payments to Others					
573002	Community Betterment Program	$1,000.00	$0.00	$1,000.00	$1,000.00
Total: Payments to Others		$1,000.00	$0.00	$1,000.00	$1,000.00
Sub Department Total: Planning & Development Admin		**$754,077.89**	**$667,991.64**	**$644,163.00**	**$643,235.00**
	7415	**Street Lights**			
Purchased Professional & Technical Services					
521200	Professional Services	$59,534.85	$5,469.25	$0.00	$0.00
Total: Purchased Professional & Technical Services		$59,534.85	$5,469.25	$0.00	$0.00
Supplies					
531230	Electric	$252,806.72	$254,141.73	$253,452.00	$261,000.00
531600	Small Equipment	$0.00	$0.00	$0.00	$0.00
Total: Supplies		$252,806.72	$254,141.73	$253,452.00	$261,000.00
Sub Department Total: Street Lights		**$312,341.57**	**$259,610.98**	**$253,452.00**	**$261,000.00**
	7520	**Economic Development**			
Salaries & Wages					
511000	Salaries & Wages	$0.00	$0.00	$72,260.00	$72,979.00
Total: Salaries & Wages		$0.00	$0.00	$72,260.00	$72,979.00
Employee Benefits					
512100	Group Insurance	$0.00	$0.00	$16,640.00	$16,500.00
512200	FICA Tax	$0.00	$0.00	$5,528.00	$5,583.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$6,110.00	$6,012.00
Total: Employee Benefits		$0.00	$0.00	$28,278.00	$28,095.00
Other Purchased Services					
523500	Travel/Parking	$0.00	$0.00	$800.00	$1,100.00
523600	Dues & Professional Fees	$0.00	$0.00	$600.00	$300.00
523700	Certification/ Educ/Training	$0.00	$0.00	$500.00	$1,000.00
523702	DDA Administration	$0.00	$0.00	$1.00	$0.00
Total: Other Purchased Services		$0.00	$0.00	$1,901.00	$2,400.00
Supplies					
531100	Office Supplies	$0.00	$0.00	$250.00	$275.00
531104	Supplies	$0.00	$0.00	$250.00	$250.00
531601	Office Equipment	$0.00	$0.00	$0.00	$300.00
Total: Supplies		$0.00	$0.00	$500.00	$825.00
Sub Department Total: Economic Development		**$0.00**	**$0.00**	**$102,939.00**	**$104,299.00**
Department Total: Planning & Development		**$1,066,419.46**	**$927,602.62**	**$1,000,554.00**	**$1,008,534.00**
Department	**8000**	**Debt Service**			
Principal					
581300	Other Debt Principal	$140,000.00	$0.00	$0.00	$0.00
Total: Principal		$140,000.00	$0.00	$0.00	$0.00

Fiscal Information

Account Number	Description	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Sub Department	**8100**	**Citywide Software/ BOA**			
Principal					
581300	Other Debt Principal	$0.00	$343,636.79	$356,352.00	$369,537.00
Total: Principal		$0.00	$343,636.79	$356,352.00	$369,537.00
Interest					
582300	Interest Expense	$0.00	$68,454.69	$55,741.00	$42,556.00
Total: Interest		$0.00	$68,454.69	$55,741.00	$42,556.00
Sub Department Total: Citywide Software/ BOA		**$0.00**	**$412,091.48**	**$412,093.00**	**$412,093.00**
Department Total: Debt Service		**$140,000.00**	**$412,091.48**	**$412,093.00**	**$412,093.00**
Department	**9000**	**Other Financing Uses**			
Operating Transfers Out					
611007	Transfer to 222 HEAT Grant	$0.00	$98,238.18	$96,119.00	$130,740.00
611013	Transfer to 281 Police Tech Fund	$49,490.00	$138,922.50	$130,008.00	$82,200.00
611015	Transfer to City Hall Build	$340,234.79	$0.00	$0.00	$0.00
611025	Transfer to CDBG Imp Ph IIB	$42,950.00	$0.00	$0.00	$0.00
611033	Transfer to Buford Corridor Stdy	($3,457.94)	$0.00	$0.00	$0.00
611036	Transfer to Living Memorial	$0.00	$0.00	$4,000.00	$4,000.00
611039	Transfer to Mounted Patrol 580	($519.62)	$0.00	$0.00	$0.00
611041	Transfer to Workers Comp 600	$0.00	$0.00	$0.00	$250,000.00
611042	Transfer to Fund 700 DDA	$176,615.90	$141,216.29	$443,387.00	$668,310.00
611044	Transfer to Fund 770 URA	$1,219,483.96	$1,073,269.36	$765,460.00	$767,625.00
611045	Transfer to Rental Vehicle Tax	$259.89	$0.00	$0.00	$0.00
611046	Transfer to Fund 340	$369,936.02	$0.00	$0.00	$0.00
611048	Transfer to Fund 360	$0.00	$21,146.00	$0.00	$0.00
611059	Transfer to HRA Fund 601	$0.00	$0.00	$0.00	$83,748.00
Total: Operating Transfers Out		$2,194,993.00	$1,472,792.33	$1,438,974.00	$1,986,623.00
Department Total: Other Financing Uses		**$2,194,993.00**	**$1,472,792.33**	**$1,438,974.00**	**$1,986,623.00**
Fund Total: General Fund		**$19,360,222.74**	**$16,441,474.20**	**$17,912,287.00**	**$18,655,821.00**
Net Grand Totals:		$19,360,222.74	$16,441,474.20	$17,912,287.00	$18,655,821.00

Charter

The official Charter of Duluth was approved by the Georgia General Assembly in 1876.

Form of Government

The City of Duluth is governed by a Mayor and five Councilmembers, who each run for a specific post but are elected by a City-wide popular vote. City elections are nonpartisan; i.e. candidates do not run as members of a particular political party, and their individual party affiliations are not relevant to their positions in City government. Elected officials serve for terms of four (4) years and until their respective successors are elected and qualified. The council members who hold posts 1, 2 and 3 shall be elected in the same odd year; The Mayor and Councilmembers who hold posts 4 and 5 shall be elected in the alternating odd year.

Responsibility and authority to carry out the laws enacted by the elected officials are delegated to a professional staff led by the City Administrator. City officials are here to serve the needs of the Duluth residents, and may be reached by telephoning City Hall, 770.476.3434, or 770.476.4151 for Police and Court Services

Miscellaneous Demographic Info

The median age in Duluth is 34 years old (33.2 for males; 35.3 for females).
The median household income in Duluth is $55,531 per year.
7.1% of households in Duluth live below the poverty line.
47.1% of Duluth residents over the age of 25 have attained a bachelor's degree or higher.

Poplulation

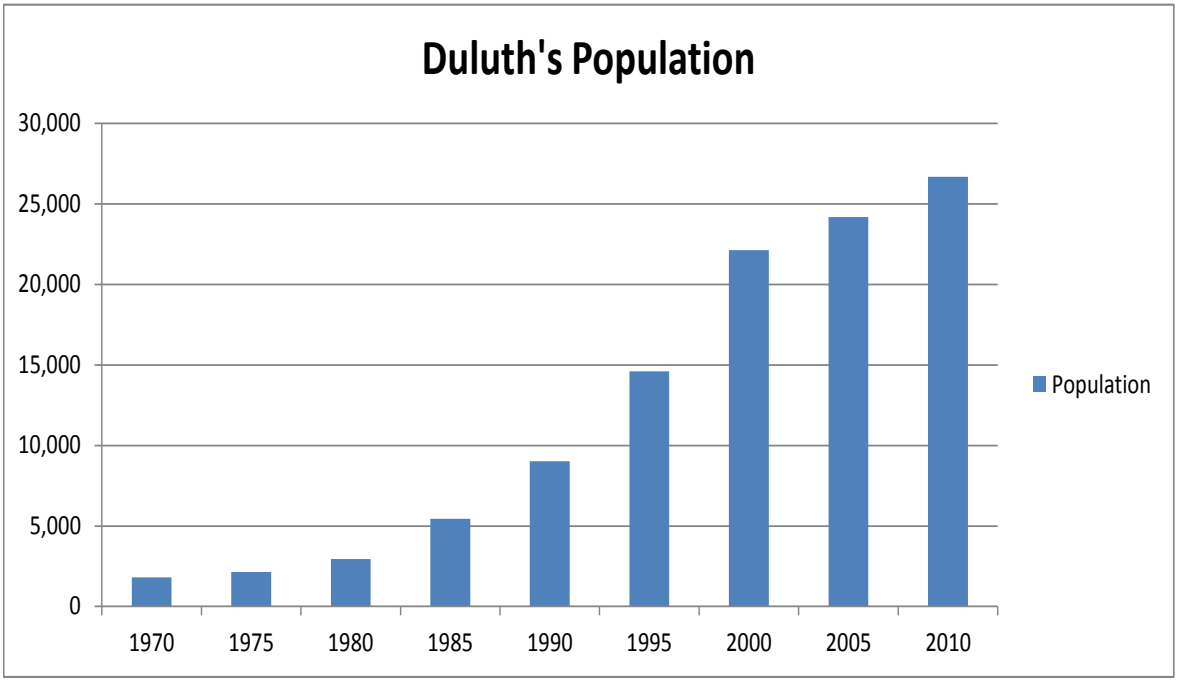
Population

	Total Population		Change	
	2000	2010	#	%
Auburn	6,904	6,887	(17)	-0.2%
Berkeley Lake	1,695	1,574	(121)	-7.1%
Braselton	1,206	7,511	6,305	522.8%
Buford	10,668	12,225	1,557	14.6%
Dacula	3,848	4,442	594	15.4%
Duluth	22,122	26,600	4,478	20.2%
Grayson	765	2,666	1,901	248.5%
Lawrenceville	22,397	28,546	6,149	27.5%
Lilburn	11,307	11,596	289	2.6%
Loganville	5,435	10,458	5,023	92.4%
Norcross	8,410	9,116	706	8.4%
Rest Haven	151	62	(89)	-58.9%
Snellville	15,351	18,242	2,891	18.8%
Sugar Hill	11,399	18,522	7,123	62.5%
Suwanee	8,725	15,355	6,630	76.0%

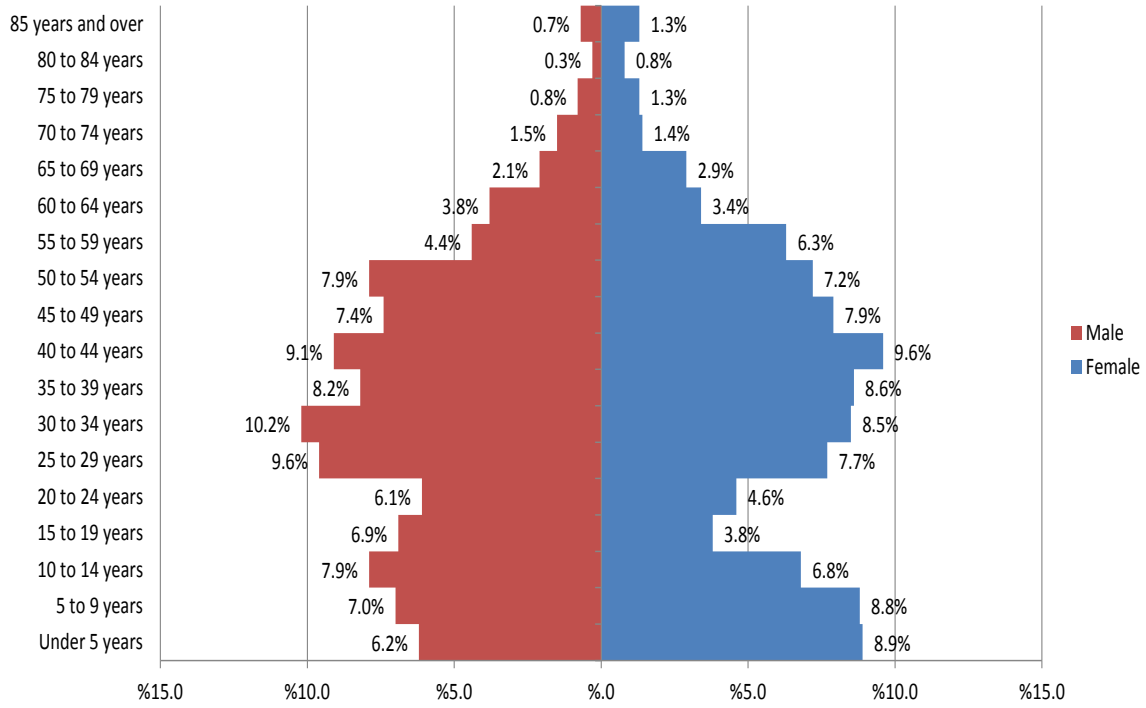
2010 Census Data
Total Population

Population

Year	Population	Percent Change
1970	1,810	
1975	2,133	17.85%
1980	2,956	38.58%
1985	5,448	84.30%
1990	9,029	65.73%
1995	14,605	61.76%
2000	22,122	51.47%
2005	24,180	9.30%
2010	26,688	10.37%



Poplulation Ages



Housing Units

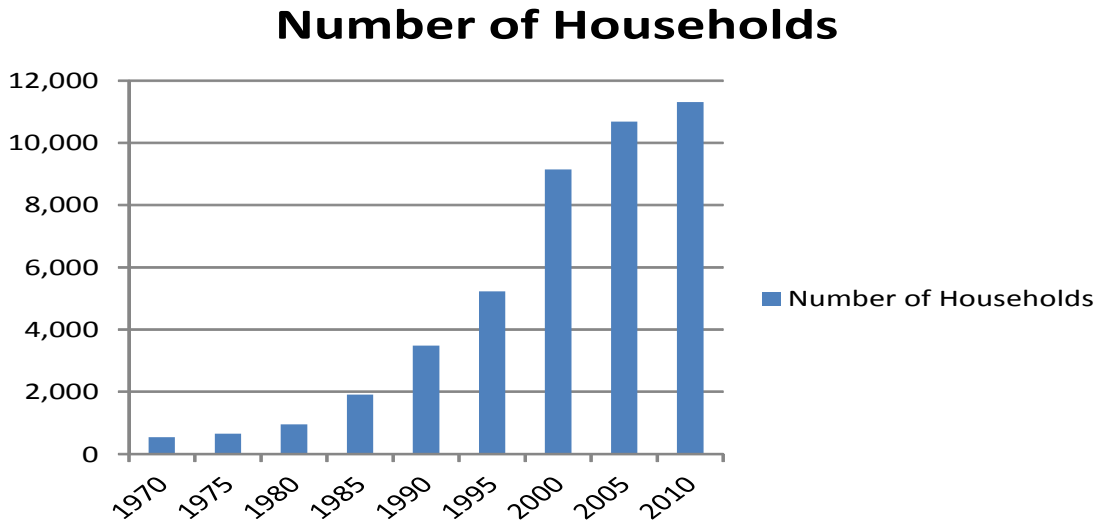
Housing Units

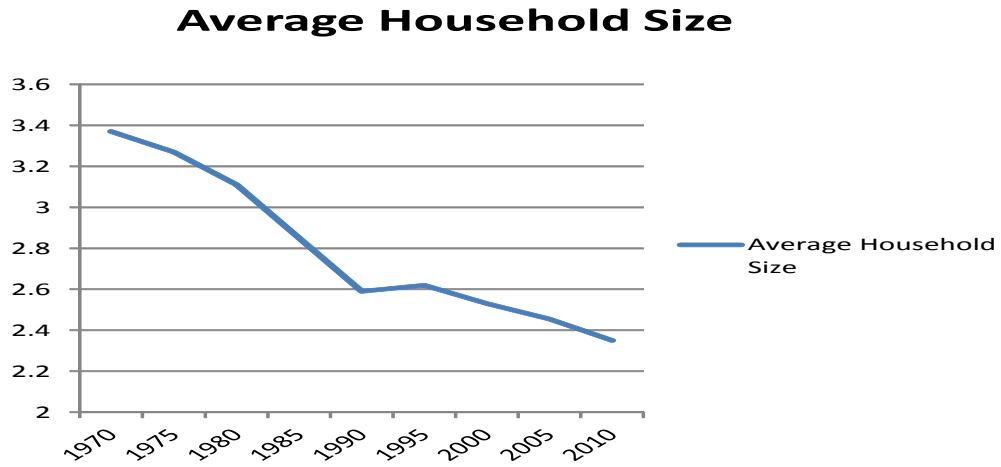
	Total Units		Change		2000		2010	
	2000	2010	#	%	Occupied	Vacant	Occupied	Vacant
Auburn	2,322	2,543	221	9.5%	97.3%	2.7%	90.4%	9.6%
Berkeley Lake	610	606	(4)	-0.7%	98.5%	1.5%	94.4%	5.6%
Braselton	491	2,833	2,342	477.0%	93.5%	6.5%	90.2%	9.8%
Buford	4,044	5,096	1,052	26.0%	93.8%	6.2%	86.8%	13.2%
Dacula	1,319	1,600	281	21.3%	97.3%	2.7%	92.0%	8.0%
Duluth	9,061	11,313	2,252	24.9%	96.4%	3.6%	93.3%	6.7%
Grayson	288	967	679	235.8%	95.8%	4.2%	93.2%	6.8%
Lawrenceville	7,684	11,187	3,503	45.6%	97.4%	2.6%	89.1%	10.9%
Lilburn	4,049	4,219	170	4.2%	97.4%	2.6%	92.3%	7.7%
Loganville	2,059	4,176	2,117	102.8%	94.5%	5.5%	91.6%	8.4%
Norcross	2,750	3,576	826	30.0%	96.1%	3.9%	88.4%	11.6%
Rest Haven	67	35	(32)	-47.8%	85.1%	14.9%	88.6%	11.4%
Snellville	5,391	7,069	1,678	31.1%	97.5%	2.5%	92.7%	7.3%
Sugar Hill	4,115	6,497	2,382	57.9%	97.3%	2.7%	94.1%	5.9%
Suwanee	3,144	5,919	2,775	88.3%	93.7%	6.3%	94.4%	5.6%

2010 Census Data
Housing Units

Population
Households

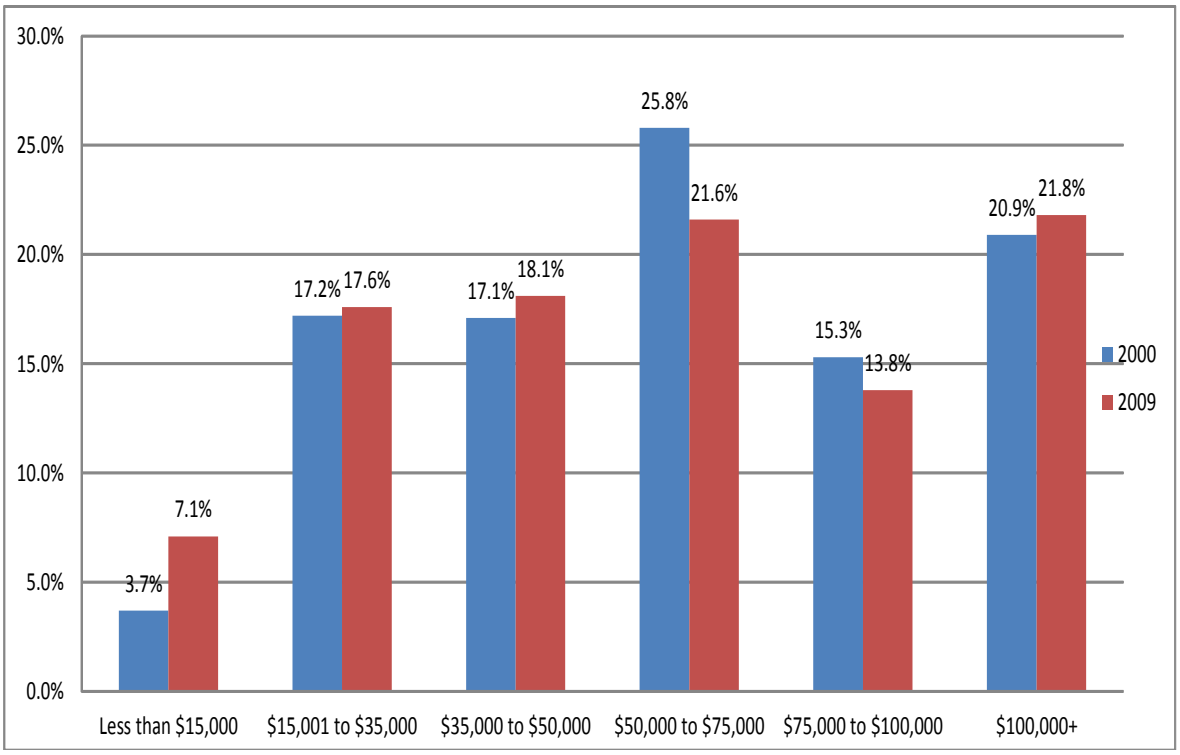
Year	Number of Households	Average Household Size
1970	537	3.37
1975	653	3.27
1980	951	3.11
1985	1,914	2.85
1990	3,486	2.59
1995	5,224	2.62
2000	9,151	2.53
2005	10,680	2.45
2010	11,313	2.35





Population Diversity & Income

Income Range	2000	2009
Less than $15,000	3.7%	7.1%
$15,001 to $35,000	17.2%	17.6%
$35,000 to $50,000	17.1%	18.1%
$50,000 to $75,000	25.8%	21.6%
$75,000 to $100,000	15.3%	13.8%
$100,000+	20.9%	21.8%



Industry

NACIS Code	Description	Number of Establishments	Sales, Shipments, Receipts	Annual Payroll	Number of Employees
31-33	Manufacturing	49	$389,726,000	$69,524,000	1176
44-45	Retail Trade	263	$1,766,715,000	$166,252,000	4656
51	Information	42	NA	$43,184,000	651
53	Real Estate, Rental, & Leasing	138	$179,769,000	$29,652,000	711
54	Professional, Scientific, and Technical Services	302	$3,000,718,000	$129,834,000	2440
56	Administration & Support & Waste Management & Remediation Services	105	$282,373,000	$147,159,000	4359
61	Educational Services	44	$16,541,000	$7,274,000	252
62	Health Care and Social Assistance	170	$244,717,000	$94,524,000	2289
71	Arts, Entertainment, & Recreation	24	$39,617,000	$5,770,000	298
72	Accommodation & Food Services	158	$81,934,000	$26,229,000	1969
81	Other Services (Except Public Administration)	172	$105,227,000	$44,182,000	1174

Source: U.S. Census Bureau, 2007 Economic Census

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.