





Capture the Spirit of Good Living

FISCAL YEAR 2012-2013
ANNUAL BUDGET

CITY OF DULUTH, GEORGIA

City of Duluth, Georgia

Annual Budget

For the Fiscal Year July 1, 2012 to June 30, 2013

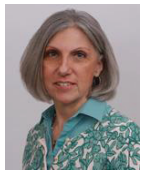
MAYOR & COUNCIL



Nancy Harris
Mayor



Jim Dugan
Mayor Pro Tem



Marsha Anderson Bomar
Councilmember



Billy Jones
Councilmember



Kelly Kelkenberg
Councilmember



Greg Whitlock
Councilmember

MANAGEMENT



Tim Shearer
City Manager



Teresa Lynn
City Clerk



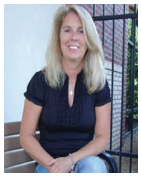
Charles L. Barrett III
Judge



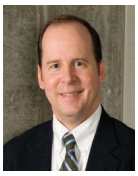
Kathy Marelle
Parks & Recreation Director



Randall Belcher
Police Chief



Audrey Turner
Public Works Director



Glenn Coyne
Planning Director



Alisa Williams
Public Info & Marketing Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Duluth

Georgia

For the Fiscal Year Beginning

July 1, 2011

Christopher P. Morrill

President

Executive Director

FY 2013
Annual Budget

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Budget Message

FISCAL YEAR 2013 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 2013 Proposed Annual Operating and Capital Budget. The City of Duluth remains fiscally strong, but like so many other cities and counties across the country, we continue to feel the effects of the current economic slowdown that has resulted in a decrease in most of our sources of revenue. In spite of these effects on our revenues, the Fiscal Year 2013 budget proposes no increase in the City's millage rate or reduction in services to the City of Duluth residents. The Mayor and Council, Staff and the Citizens of Duluth continue to seek new and innovative ways to decrease expenditures and increase revenues.

The City of Duluth's Fiscal Year 2013 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. Each year, 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. The beginning of each calendar year marks the start for the City's budget process. These discussions are considered during the budget process which occurs over the next several months, and each department establishes its own goals to help the City accomplish the long term Vision Statements.

Highlights

a) The millage rate of 5.991 mills is proposed to remain the same as last year. The millage rate has only been increased once in the last 16 years.
b) After adjusting FY12 revenues for $1,854,460 in onetime revenue sources for capital project reimbursements, FY13 revenues grew by 6.7% or $1,049,895 in FY13 proposed budget. This increase was due mainly to the payments the City will receive as part of the Service Delivery Strategy settlement.

Budget Message

c) Transfers to the Urban Redevelopment Agency and the Downtown Development Authority of $1,435,327 to pay the 2000 Town Green Project and 2003 Public Safety Project bonds are the City's largest single expenditures.
d) As a result of the settlement of the Service Delivery Strategy with Gwinnett County it is anticipated that the City will receive $972,808 in Intergovernmental Revenue from the County to reimburse the City for some of the Police Dispatch and Patrol expenditures. This is part of the negotiated settlement with Gwinnett County with the payment scheduled to continue until 2019 based on the term of the settlement.
e) The FY13 proposed budget includes $685,350 in one-time capital/repair expenditure that are being funded by funds received in FY12 as part of the Service Delivery Strategy settlement. These expenditure are for such items as website redesign, service truck for the Public Works mechanic, wayfinding & gateway signs, resurfacing tennis courts and Toro Field rake, etc.
f) The FY13 proposed budget includes a 2% cost of living adjustment for employee and adds three new staff positions. The positions were are a Maintenance Worker I in Parks & Recreation, Maintenance Worker I in Public Works and a Senior Administrative Assistant in Public Works.
g) A total of $685,927 in drainage repairs is proposed in the Stormwater Utility fund. The utility was implemented in FY12 to provide funding for maintenance and repair of the stormwater infrastructure throughout the City. Scheduled drainage repairs will take place on Howell Meadow Drive, Howell Spring Drive, Kenwood Drive, Brookshire Way and Bridlewood Drive.

The City of Duluth FY 2013 Budget at a glance: Revenues to Expenditures

Revenues	FY13	Expenditures	FY13
General Fund	$16,702,383	General Fund	$ 20,434,481
Special Revenue Funds	262,859	Special Revenue Funds	480,249
Enterprise Funds	813,976	Enterprise Funds	814,976
Internal Service Funds	339,448	Internal Service Funds	212,448
Reserves-SDS	1,707,404		
Prior Year Reserve	2,116,084		
Total:	$21,942,154	Total:	$21,942,154

The General Fund operating expenditures represent a $1,250,563 increase from the FY12 budget of $19,183,918. Much of the increase, $685,350 can be attributed to the one-time capital/repair expenditure in the budget. The biggest impact to revenues is in the property taxes. The FY12 property tax revenue fell over 6% below the budget revenue of $6,024,600, mainly due to property reassessments by the county. Due to this revenue shortfall and an expected additional 6% change in the tax digest due to property reassessment, the FY13 property tax revenue was estimated to be $5,330,000 or $694,600 below the FY12 budget amount.

Budget Message

General Fund Budget Comparison	FY2012 Amended	FY2013 Proposed
Operating Revenues	$17,506,948	$16,702,383
Operating Expenditures	$19,183,918	$20,434,481
Reserves to Balance Budget	$1,676,970	$3,732,098

The City FY 2013 anticipated General Fund revenues are broken down as follows:

General Taxes	47.2%
Police Fines	19.9%
Business Taxes	13.0%
Excise Taxes	3.5%
Licenses & Permit	3.2%
Charges for Service	3.8%
Intergovernmental Revenues	5.9%
Other Funding Sources	3.8%

The City FY 2013 budget General Fund expenditures are broken down as follows:

Public Safety	34.9%
General Governmental	14.3%
City Clerk/Business Office	13.0%
Municipal Court	10.2%
Parks & Recreation	8.0%
Public Works	6.0%
Planning & Development	5.7%
City Manager	4.8%
Public Information & Marketing	1.9%
Mayor & Council	1.2%

The overall financial health of the City is strong. The effects for the current economic environment continue to impact the City's budget. Overall revenues in the proposed budget are projected to increase modestly, when you exclude the impact of the increase in Intergovernmental Revenue resulting from the Service Delivery Settlement. The increase in Intergovernmental Revenue accounted for 92% of the overall increase in General Fund Revenue.

Budget Message

The proposed millage rate is projected to remain the same at 5.991 mills for FY13. With the Gwinnett County provided data indicating that the City's existing tax digest value is projected to decrease by as much as 6% and due to continued concerns about the overall economic conditions staff has adopted conservative revenue collection projections.

Franchise fee payments from electric, natural gas cable television, telephone and garbage collection are expected to increase based on the five year history and FY12 yearend projections. Overall franchise fee revenue is projected to grow by 8% or $150,000. Most categories of the above categories are expected to show an increase in revenue with the exception of cable television.

Recreational program fees come from the rental of various City facilities and gyms, fees for activity and exercise classes, Summer day camp for children, senior programs, tennis lessons and leagues, and senior boys basketball and baseball leagues. Classes and activities are offered year around by the City's Parks and Recreation department. The FY13 revenue is projected to grow by 24% or $72,625. The increase is mainly due to the increase in leagues sporting events and camps.

Court fines arise out of citations issued by the Duluth Police Department and other enforcement personnel of the City's Planning and Development and City Clerk's departments. The FY13 revenue is projected to increase by 15% or $400,000. The increase is due to the State of Georgia renewing the City's radar and speed detection permits in January of 2012 in conjunction with the settlement of the Service Delivery Strategy.

The City of Duluth remains a vibrant community with changing and expanding needs the high quality services. Due to the lingering effects of the current economy, the FY13 budget strives to continue the high level of service the citizens deserve and restore some benefits that have been lost in recent years.

While much of the FY13 budget is focused on maintaining current services, several items are worth mentioning. The budget includes $685,350 in one-time purchase that will upgrade some current services and also allow for changes in how other services are performed. The City is purchasing three new mowers and a field rake to allow staff to maintain the landscaping and athletic field at the Bunten Road Park. The budget of the new equipment is $49,200, which will be used for several years and the landscaping budget was reduced by $34,300 in the current year. The proposed budget also includes the purchase of a service truck for Public Works to be used to service all City vehicles with the exception of the police vehicle. While it is hard to put an exact dollar amount on the saving in the budget, this will allow repairs to happen more quickly and will result in the vehicles being better maintained thereby extending their life.

Budget Message

The City is also working to contract with a new vendor to redesign its website content and layout. After the new website is launched the vendor will also assist the City in hosting of the site. The new website will be more interactive for users, will allow the City staff to update the site quicker and easier and will allow for citizens to post comments and report problem to the City.

Funding is also included in the FY13 proposed budget for the Planning and Development department to update the City's Comprehensive 5 Year Plan. This plan is a long range plan that sets the framework for development in the City. Residents input will also be sought in the development of the plan and outside consultants will we hired to assist staff in this process. The City has budget $75,000 for the cost to update the Comprehensive Plan.

Several SPLOST funded capital project will be completed in FY13 and still other are schedule to get under way. Projects near completion or scheduled include, but are not limited to:

- McClure Bridge/West Lawrenceville reconstruction
- Irvindale Road Loop Sidewalks
- Buford Highway Medians
- State Route 120 Realignment
- Rogers Bridge Dog Park
- Rogers Bridge Canoe Launch
- WP Jones Activity Building
- WP Jones Playground Renovations

SPLOST funded project continue to reduce the pressure on the City's general fund budget, allow for capital improvements throughout the entire community and improve the overall quality of life of everyone in Duluth.

The Stormwater Utility Fund which was implemented by the City in the prior fiscal year included $685,927 for various stormwater and drainage repairs projects. The stormwater utility fee is paid annually and included on the City property tax bill which is due on November 30th of each year. The stormwater utility fee is paid by all property owners in the City, including property owners who are exempt from property taxes. In addition to ongoing stormwater infrastructure maintenance which will be paid out of these funds, several major repairs are scheduled for Howell Meadow Drive, Howell Spring Drive, Kenwood Drive, Brookshire Way and Bridlewood Drive.

With this budget, the City will seek to maintain current service levels, make progress on efforts to improve service delivery, and improve and beautify our facilities for the enjoyment of our citizens and visitors alike. With the direction set by council at the strategic planning conference staff will work very hard to carry out the goals of the Mayor, City Council and citizens of Duluth.

Budget Message

The staff deserves the credit and praise for the accomplishment of the past year and the continued success that this City experiences. I would like to personally thank each staff person for the hard work and dedication to the City of Duluth. Without their efforts the objectives in this budget could not be accomplished. They truly make this City a safe, diverse, economically vibrant, well-rounded community.

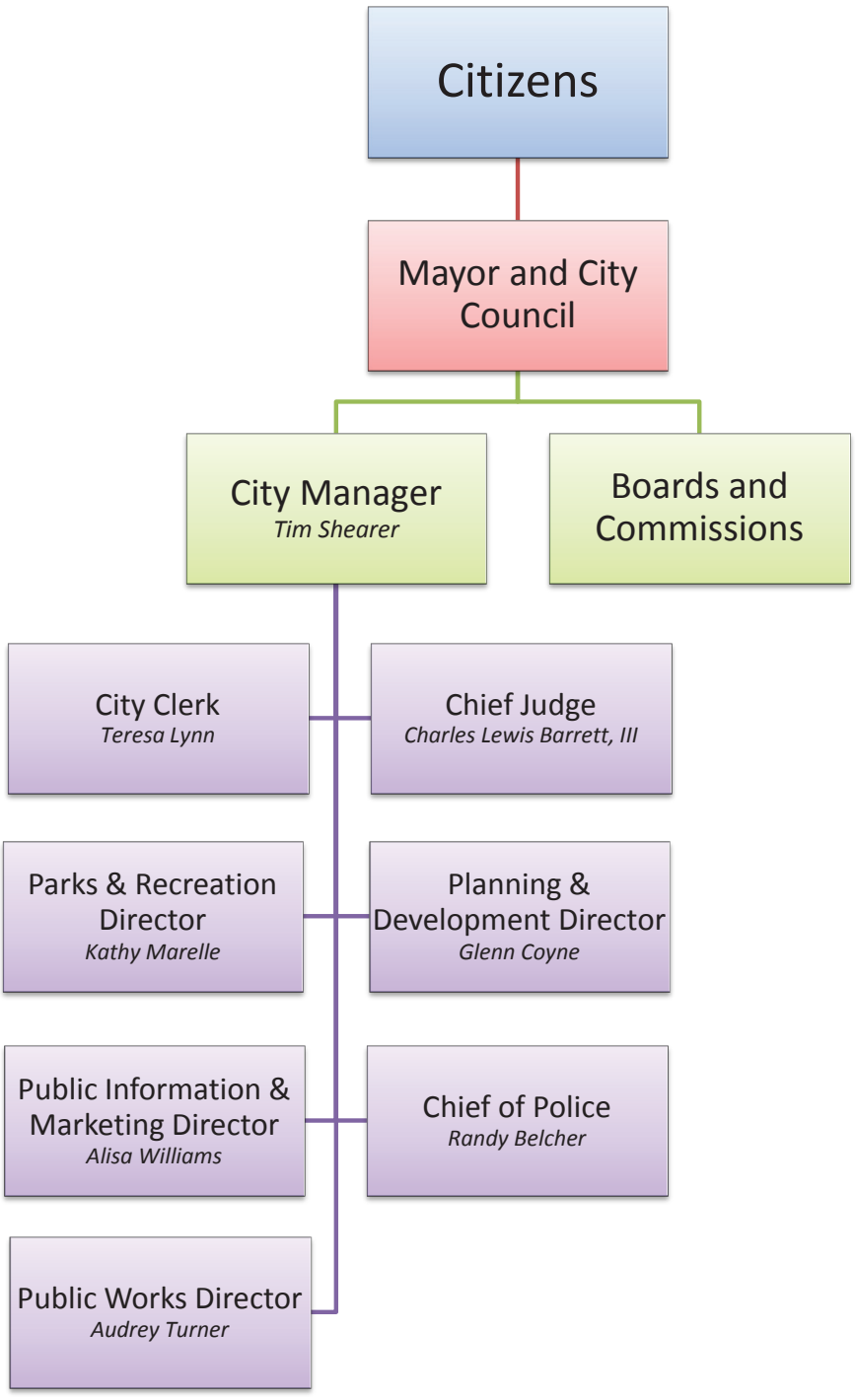
I also would like to recognize Mayor Nancy Harris and each of our Councilmembers for setting the tone and providing the leadership necessary to guide this City. Their time and commitment to serve the City is greatly appreciated by the staff and citizens of Duluth.

Respectfully submitted,



Tim Shearer
City Manager

Organizational Chart



Note: See departmental budgets for departmental organizational charts

Authorized Personnel

	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Manager						
City Manager (1)	1		1		1	
Assistant to Mayor & City Manager (2)	1		1		1	
Total City Manager:	2	0	2	0	2	0
Clerk Administration						
City Clerk	1		1		1	
Deputy City Clerk	1		1		1	
Records Coordinator	1		1		1	
Compliance Inspector		1		1		1
College Intern		1		1		1
Total Clerk Administration:	3	2	3	2	3	2
Business Office						
Property Tax Officer	1		1		1	
Occupational Tax Officer	1		1		1	
Alcohol/Excise Tax Officer	1		1		1	
Public Service Officer (3)		1		1	1	
Total Business Office:	3	1	3	1	4	0
Finance Department						
Budget & Accounting Manager	1		1		1	
Accounting Officer	1		1		1	
Senior Accounting Technician	1		1		1	
Accounting Technician		2		1		1
Accounting Specialist (4)				1		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

	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Information Technology						
Information Technology Manager	1		1		1	
Deputy Information Technology Manager (5)	1		1		1	
Total Information Technology:	2	0	2	0	2	0
Custodial						
Senior Building Custodian (6)	1		1			
Building Custodian	1	1	1	1	1	
Total Custodial:	2	1	2	1	1	0
Municipal Court						
Chief Court Judge	1		1		1	
Clerk of Court	1		1		1	
Deputy Clerk of Court	1		1		1	
Senior Court Assistants	3		3		2	
Court Assistant/Secretary	1		1		1	
Court Assistant	1	1	1	1	2	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 (7)	1		1			
Office Assistant (7)		1		1		
Webmaster		1		1		1
Events Coordinator		1		1		1
Events Assistant		1		1		1
Total Public Information & Marketing:	2	4	2	4	1	3

Authorized Personnel

	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Parks & Recreation						
Parks & Recreation Director	1		1		1	
Assistant Director - Parks (8)			1		1	
Assistant Director - Recreation (9)			1		1	
Festival Center Manager (7)					1	
Parks Administration Office	1					
Parks Recreation Manager (9)	1					
Athletic & Tennis Coordinator	1		1		1	
Special Events Coordinator	1	1	1		1	
Maintenance Ground Supervisor	1		1		1	
Parks Office Assistant (7)	1	1	1	1	1	2
Parks Maintenance Supervisor (8)	1					
Maintenance Worker II	3		3		3	
Maintenance Worker I		2		2	1	2
Senior Building Custodian (6)					1	
Park Events Coordinator						1
Program Assistant		1		1		1
Recreation Assistant		3		5		4
Total Parks and Recreation:	11	8	10	9	13	10
Planning & Development						
Planning & Development Director	1		1		1	
Planning Manager (10)			1		1	
Senior Planner	1					
City Engineer (11)		1	1		1	
GIS Manager	1		1		1	
Development Inspector	1		1		1	
Development Planner	1		1		1	
Code Compliance Planner	1		1			1
Administrative Assistant	1		1		1	
Total Planning & Development:	7	1	8	0	7	1
Economic Development						
Economic Development Manager	1		1		1	
Total Economic Development:	1	0	1	0	1	0

Authorized Personnel

	FY11		FY12		FY13	
	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 (12)	2		2		2	
Senior Administrative Assistant (12)					1	
Heavy Equipment Operator	1		1		1	
Maintenance Mechanic	1		1		1	
Maintenance Worker II	7		8		8	
Maintenance Worker I	1	3		3	1	3
Office Assistant		1		1		1
Total Public Works:	14	4	14	4	16	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 (13)	3		3		2	
Total C.O.P.S:	5	0	5	0	4	0
Criminal Investigation						
Captain	1		1		1	
Sergeant	1		1		1	
Police Officer (13)	5		5		6	
Crime Scene/Evidence Technician (14)	1		1			
Total Criminal Investigation:	8	0	8	0	8	0

Authorized Personnel

	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Police Support Services						
Lieutenant	1		1		1	
Communication Supervisor	1		1		1	
Senior Communications Officer	5		5		8	
Communications Officer	4		4		1	
Police Records Supervisor	1		1		1	
Police Records Technician	3	1	3	1	3	2
Building Maintenance Technician (15)	1		1		1	
Crime Scene/Evidence Technician (14)					1	
Court Bailiff		4		4		4
Total Police Support Services:	16	5	16	5	17	6
Police Uniform Division						
Captain	1		1		1	
Lieutenant	3		3		3	
Corporal	5		5		5	
Sergeant	5		5		5	
Police Officer	27		27		27	
Fleet Assistant		1		1		1
Reserve Officer		5		5		5
Total Police Uniform Division:	41	6	41	6	41	6
Total City of Duluth Authorized Personal:	135	36	135	36	138	36

(1) In fiscal year 2013, the City Administrator position was changed to City Manager.

(2) In fiscal year 2013, the Senior Administrative Assistant position was changed to Assistant to Mayor and City Manager.

(3) in fiscal year 2013, the part-time Receptionist position was upgraded to a full-time Public Service Officer position.

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

(5) In fiscal year 2013, the Information Technology Technician was upgraded to Deputy Information Technology Manager.

(6) in fiscal year 2013, the Senior Building Custodian was transferred from Custodial to Parks & Recreation.

(7) in fiscal year 2013, the Festival Center Manager and part-time Office Assistant were transferred from Public Information & Marketing to Parks & Recreation.

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

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

(10) in fiscal year 2013, the Deputy Planning & Development Director title was changed to Planning Manager.

(11) in fiscal year 2013, the Development/Project Manager position was upgraded to City Engineer.

(12) in fiscal year 2013, a Public Works Supervisor position was changed to a Senior Administrative Assistant position.

(13) in fiscal year 2013, a Police Officer position was transferred from C.O.P.S. to Criminal Investigation.

(14) in fiscal year 2013, the Crime Scenes/Evidence Technician position was transferred from Criminal Investigation to Police Support Services.

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

History of Duluth

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.



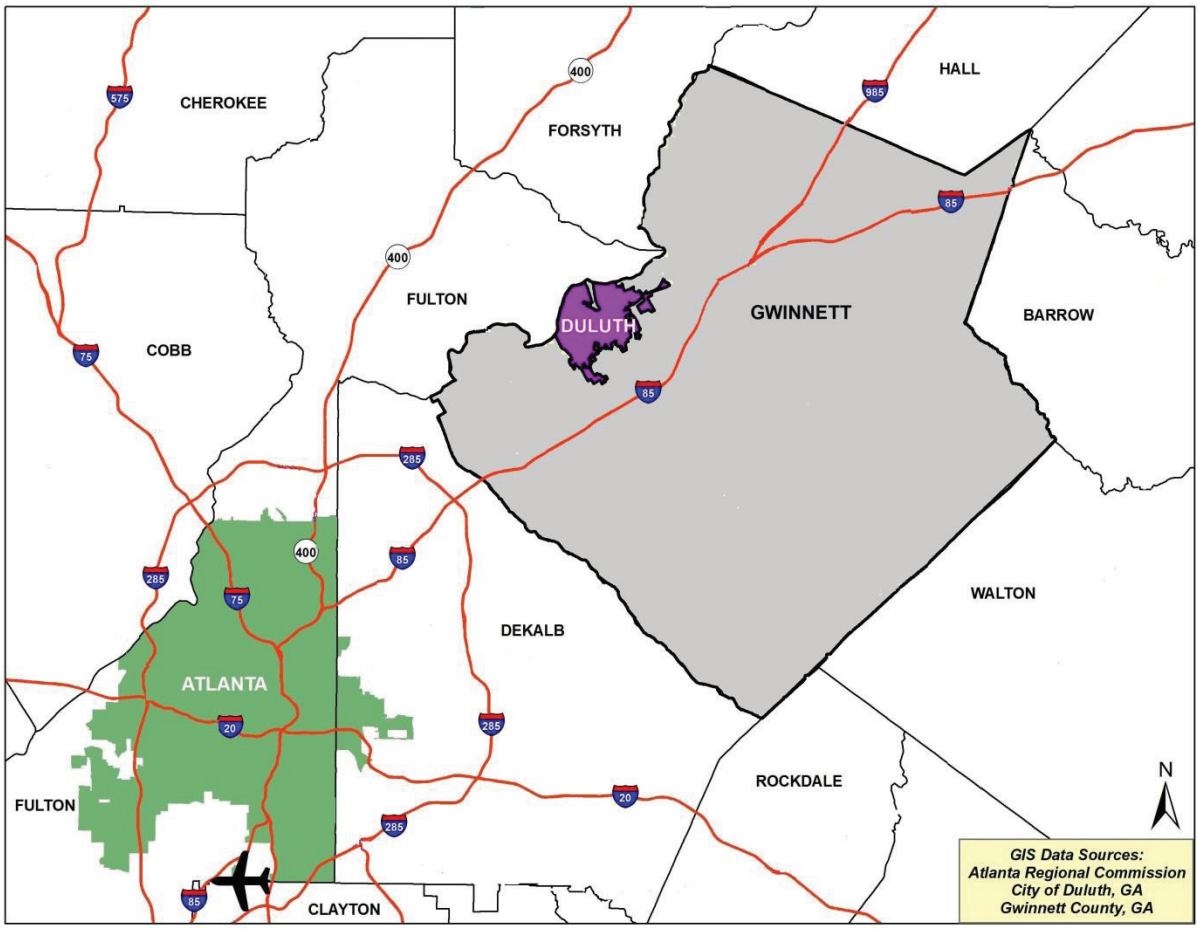
At one time, Duluth could boast of three cotton gins, ten cotton buyers, several warehouses, three mule trading barns, and three blacksmith shops. While much of the small-town character of this old cotton city remains, the hand of progress has led Duluth boldly and swiftly into the present. There is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

City of Duluth

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 Philosophy

City in Brief

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

A City dedicated to its citizens to ensure:

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

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

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

- 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

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

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

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

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

Budget Preparation

The City of Duluth operates under a fiscal year that begins on July 1st and ends June 30th. The budget process is the primary mechanism by which key decisions are made regarding the types and levels of service to be provided by the City given the anticipated amount of available resources. The major steps in the process are outlined below with a detailed schedule on page 29.

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

a. Budget process begins in January of each year and is a six month process detailed in the budget calendar
b. Department Directors develop expenditure requests for the next fiscal year.
c. During the months of March and April, the Budget Committee reviews all departmental budget request to recommend a balanced budget.
d. At least 60 days prior to the start of the fiscal year the City Manager submits to Council a proposed operating budget and capital improvement budget.
e. A series of work session and public meeting are held to review and finalize the City Manager recommended budget.
f. The annual budget is formally adopted by Council before July 1st.

Expenditure Control

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

Budget Control

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

Reporting

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

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

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

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

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

The City will maintain a broad revenue base with widely diversified revenue sources that will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

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

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

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

1. **Governmental Fund Types:** The funds through which most governmental functions typically are financed. All governmental funds are accounted for on a spending or "financial flow" measurement focus. The acquisition, use and balances of the City's expendable financial resources, and related liabilities (except those accounted for in proprietary funds) are accounted for in governmental funds.
    a. **General Fund:** The general operating fund for the City. Accounts for all financial resources except those required to be accounted for in another fund. Most financial transactions are reported in this fund. Only one general fund is permitted for reporting purposes.
    b. **Special Revenue Funds:** Are created to account for the proceeds of specific revenue sources that are restricted legally to expenditure for specific purpose.
    c. **Capital Project Funds:** Are used to account for financial resources to be used for the acquisition or construction of major capital improvements
    d. **Debt Service Funds:** Are used to account for resources used to repay the principal and interest on general long-term debt, such a general obligation bonds.
    e. **Permanent Funds:** Are used to report resources that are legally restricted to the extent that only earnings, and not principal may be used for purposes that support the reporting government's programs.

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

3. **Fiduciary Fund Types:** Are created to account for assets held by the government in a trustee or agent capacity such as taxes collected and held on behalf of other local governments and trusts which receive external donations for the benefit of parities external to the reporting government.
    a. **Agency Funds:** Are holding accounts for assets belonging to some other agency/government other than the reporting government.
    b. **Pension Trust Funds:** Account for those assets held for retirement payments to the employees of the reporting government.
    c. **Investment Trust Funds:** Are used to account for the external portion of a government sponsored investment pool. The Georgia Fund I is an example of this type of fund.

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

Accounting Basis
The governmental funds are accounted for on the modified accrual basis of accounting. Under this basis, revenues are recognized when they are susceptible to accrual, when they become measurable and available. Likewise, expenditures are recorded as the liabilities are incurred, if measurable. However, principal and interest on general long-term debt are recorded as fund liabilities when due. Revenues susceptible to accrual are property taxes, licenses, interest revenues and charges for services. Fines are not susceptible to accrual generally since they are not measurable until received in cash. The City considers property taxes as available in the period for which they were levied if they are collected within 60 days after year-end.

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

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

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

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

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

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

Fund Balance

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

Classification		Definition	Examples
Nonspendable		"Amounts that cannot be spent because they are either: a. Not in spendable form; or b. Legally or contractually required to be maintained intact."[1]	• 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]	

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

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

Capital Reserve
The Council has mandated that the City shall maintain a designated capital reserve in an amount 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 reserve and payable in any particular fiscal year shall remain in the capital reserve. Withdrawal of said reserves is contingent upon the passage of an ordinance requiring the affirmative vote of at least four Council members (City Charter; Section 6.32).

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

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

Debt Policies

The City avoids using short-term debt to fund any operating costs. The capital reserve, operating reserve, and contingency safeguards are intended to eliminate the need for short-term borrowing or debt. If, in spite of these safeguards, short-term borrowing becomes unavoidable, then the appropriate form for such borrowing would be competitively bid Tax Anticipation Notes (TANs) authorized in open session by Council. The City has eliminated the use of TANs for the last ten years.

If deemed in the best interest of the City, issuing long-term debt for capital improvements or participating in Georgia Municipal Association lease-purchase plans is possible. The City has one debt issue involving a lease-to-purchase of city-wide computer software with the Bank of America. 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.

Long-Term Debt Obligations

Entering into fiscal year 2013, the City (including its contractual agreements with its two component units - the DDA and URA), has the following long term debt obligations:

City of Duluth
Long-Term Debt Obligations

	June 30, 2012
City-Wide Computer Software Lease/Purchase Agreement:	
Bank of America	$ 780,597
Downtown Development Authority (DDA):	
Revenue Bond Series 2000*	4,775,000
Urban Redevelopment Agency (URA):	
Revenue Bond Series 2003*	7,170,000
Revenue Bond Series 2006*	2,955,000
	$15,680,597

* Intergovernmental agreements between City and DDA/URA.

Debt Service Requirements

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

City of Duluth
Debt Service Requirements

	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
General Fund:				
Calvary Christian Lease/Purchase:				
Gwinnett Community Bank	170,036	85,018	0	0
City-Wide Computer Software Lease/Purchase Agreement:				
Bank of America	412,091	412,091	412,093	412,095
DDA:				
Revenue Bond Series 2000	446,806	443,229	668,310	666,357
URA:				
Revenue Bond Series 2003	767,680	765,460	767,625	768,970
Total General Fund	1,796,613	1,705,798	1,848,028	1,847,422
SPLOST 05:				
URA:				
Revenue Bond Series 2006	315,865	313,865	312,205	315,268
Total SPLOST 05	315,865	313,865	312,205	315,268
Total City of Duluth	$ 2,112,478	$ 2,019,663	$ 2,160,233	$ 2,162,690

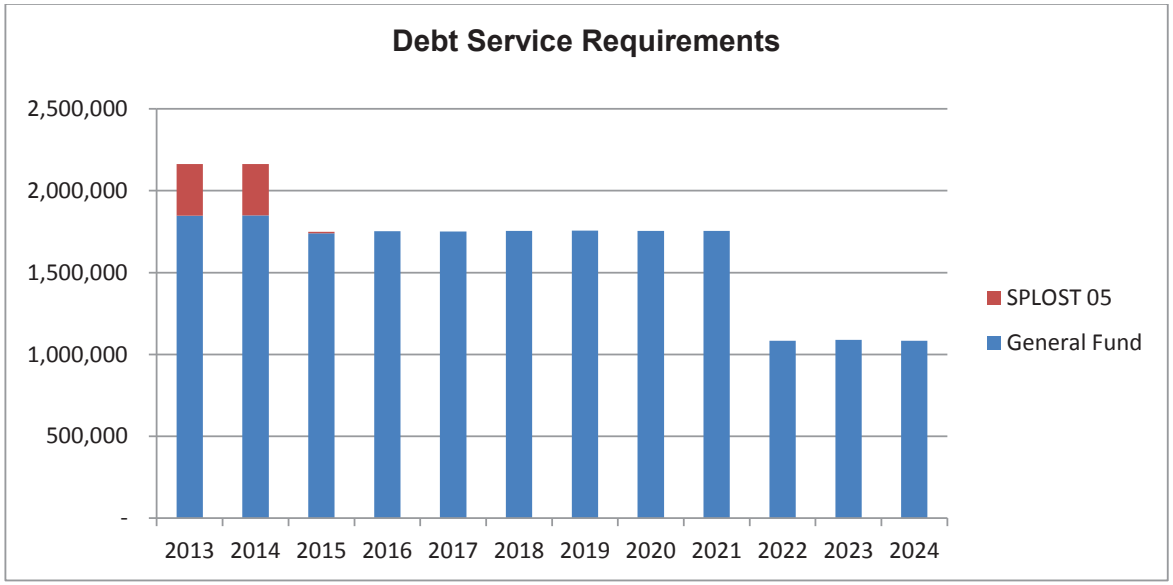
DDA/URA Revenue Bonds

Principal and Interest Requirements

Fiscal Year	Interest	Principal	Debt Service Requirements
2013	655,594	1,095,000	1,750,594
2014	605,565	1,145,000	1,750,565
2015	553,236	1,195,000	1,748,236
2016	498,275	1,255,000	1,753,275
2017	440,538	1,310,000	1,750,538
2018	380,017	1,375,000	1,755,017
2019	316,364	1,440,000	1,756,364
2020	249,569	1,505,000	1,754,569
2021	179,490	1,575,000	1,754,490
2022	124,238	960,000	1,084,238
2023	84,598	1,005,000	1,089,598
2024	43,098	1,040,000	1,083,098
	$ 4,130,581	$ 14,900,000	$ 19,030,581

City of Duluth
Debt Service Requirements

Fiscal Year	General Fund	SPLOST 05	Combined
2013	1,847,418	315,268	2,162,685
2014	1,849,799	312,858	2,162,656
2015	1,739,240	8,996	1,748,236
2016	1,753,275		1,753,275
2017	1,750,538		1,750,538
2018	1,755,017		1,755,017
2019	1,756,364		1,756,364
2020	1,754,569		1,754,569
2021	1,754,490		1,754,490
2022	1,084,238		1,084,238
2023	1,089,598		1,089,598
2024	1,083,098		1,083,098
	$ 19,217,643	$ 637,121	$ 19,854,764



Legal Debt Margin

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

As indicated by the calculation in the table below, the legal debt margin for the City at the end of fiscal year 2012 is $108,118,240. This is based on the latest tax digest (2011 calendar year).

City of Duluth
Legal Debt Margin

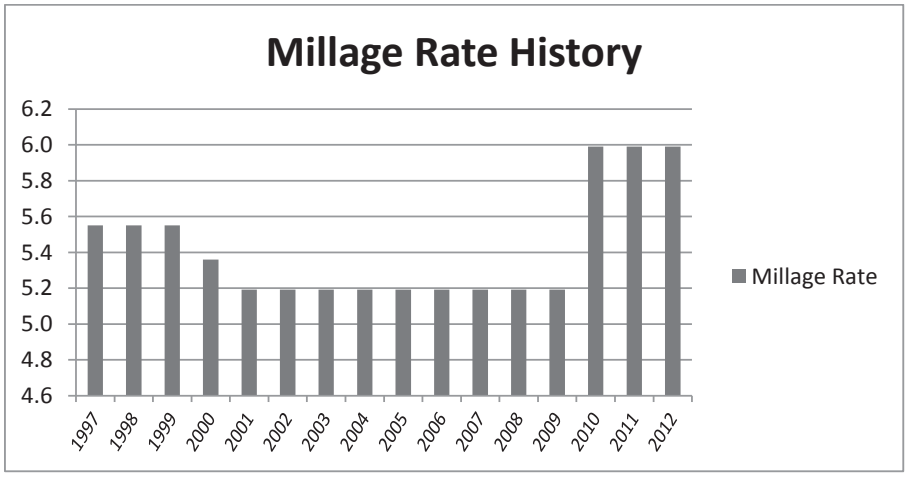
	FY 2012
Assessed value of all taxable property	$ 1,081,182,401
Debt limit 10% of assessed value	108,118,240
Total debt applicable to limit	-
Legal debt margin	$ 108,118,240
Total debt applicable to the limit as a percentage of debt limit	0.00%

Tax Millage Rate

As part of the budget adoption process, the City Council adopts a millage rate that provides the revenue needed, when combined with other revenue sources, to fund the appropriations and meet the City Charter's mandate of a balanced budget. The millage rate for the fiscal year 2013 will remain at 5.991 mills.

Millage Rates 1997 to 2012

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
				2012	5.991



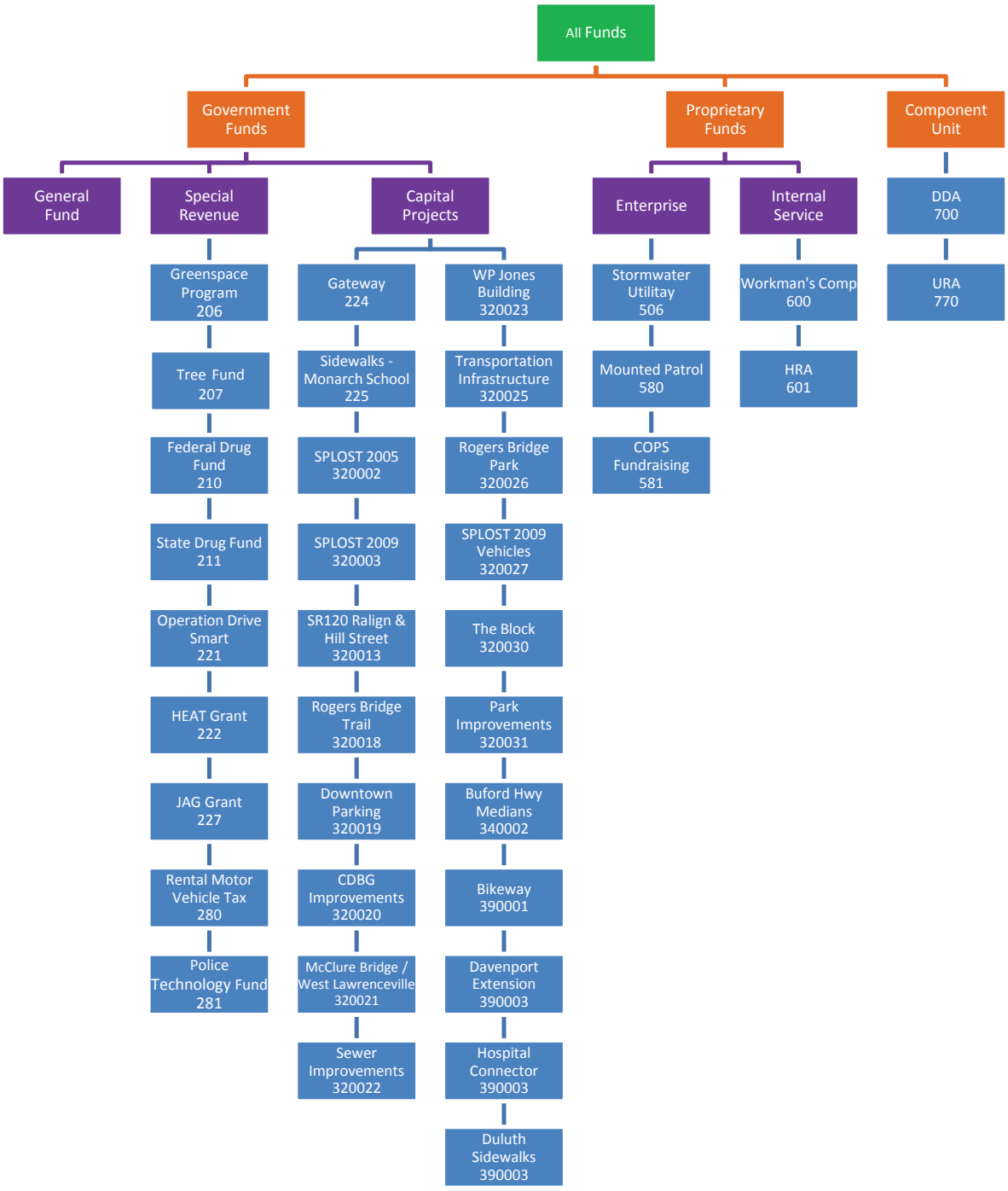
Fund/Account Structure

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

1. **Governmental Funds:** The funds through which most governmental functions typically are financed.
2. **Proprietary Funds:** The funds used to account for government activities that are similar to business operations in the commercial sector or the funds used when the reporting focus is on determining net income, financial positions, and changes in financial position.
3. **Component Unit:** a legally separate entity for which the governing board and/or management of Duluth is financially accountable.

The three categories above are divided into the following fund types:

1. **General Fund:** Account for all financial resources except those required to be accounted for in another fund.
2. **Special Revenue Fund:** Account for the proceeds of specific revenue sources that are restricted legally to expenditure for specific purpose.
3. **Capital Project Funds:** Account for financial resources to be used for the acquisition or construction of major capital facilities.
4. **Enterprise Funds:** A government may use an enterprise fund to report any activity for which it charges a fee to external users for goods or services.
5. **Internal Service Funds:** Account for the financing of goods or services provided by one department to other departments of the City, on a cost reimbursement basis.
6. **Trust and Agency Funds:** Account for assets held by government in a trustee capacity or as an agent for individuals, private organizations, other government units, and or funds.


All Funds
Government Funds
Proprietary Funds
Component Unit
General Fund
Special Revenue
Capital Projects
Enterprise
Internal Service
DDA 700
Greenspace Program 206
Tree Fund 207
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
Gateway 224
Sidewalks - Monarch School 225
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
The Block 320030
Park Improvements 320031
Buford Hwy Medians 340002
Bikeway 390001
Davenport Extension 390003
Hospital Connector 390003
Duluth Sidewalks 390003
Stormwater Utilitay 506
Mounted Patrol 580
COPS Fundraising 581
Workman's Comp 600
HRA 601
URA 770

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

2013 Budget Calendar

Janury 17	Budget Calendar presented to Dept Directors to begin drafting of 2013 departmental budgets
March 6	Dept Budget Meeting-City Manager/Public Information/Parks & Recreation/Public Works
March 8	Dept Budget Meeting-Police Administration/COP's/Support Services/Uniform/CID/Court Services
March 9	Dept Budget Meeting-Planning & Development
March 15	Dept Budget Meeting - City Clerk, Business Office,Mayor & Council, Finance, IT, HR, General Government
March 19	Budget Meeting - Review of all CIP's - All Departments Budget Meeting-Initial Revenues Internal budget committee meets to Rank all new CIP's(If needed) Internal committee is City Manager, Chief and City Clerk
March 21	Revenues Finalized-Changes no longer accepted after 3:00 p.m.
March 23	New CIP as ranked by the internal Budget Committee (City Manger, Chief and City Clerk) presented to Council via e-mail
March 26	Council returns their CIP Ranking to Finance Manger
April 5	Budget Draft is finalized by Finance Manager Post public notice and email newspaper for the three work sessions for the Council's review of the proposed budget
April 6	Proposed 2013 Budget Draft presented to the Mayor and Council, and to the City Attorney for review (Charter requirement)
April 25	First Council review of proposed revenues & proposed Dept Budgets.
April 26	Second Council review of proposed Dept Budgets & proposed CIP's.
April 26	Post 5-14 public hearing notice and 6-11 adoption - email newspaper for the Public Hearing of the proposed budget before Council
April 30	**Final Council review of proposed CIP's and Dept Budgets (if needed)**
May 14	**Public Hearing**
June 11	**Adoption of Budget**

The 2013 City of Duluth budget will become effective on July 1, 2012 and run through June 30, 2013. 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 FY2013 Annual Budget accounts for almost $22 million* in general fund revenue, SPLOST funds, grants from a variety of sources and Fund Balance.

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

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

Property Tax Rates

Ad Valorem Property Taxes are the largest single revenue source for the City of Duluth. The millage 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).

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	$ 18,118,666
Prior Year Reserves	3,823,488
Total Revenues	$ 21,942,154
EXPENDITURES	
Operations Budget	$ 20,434,481
Other Funds	1,507,673
Total Expenditures	$ 21,942,154
Difference in Revenues and Expenditures	$ -0-

Revenue Summary

In FY 2013, it is anticipated that the City will take in $18,118,666 in revenue, grants and SPLOST. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, SPLOST and bonds. For FY 2013 the City has budgeted to expend $21,942,154. As a result, it will be necessary to use $3,823,488 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2013 the City has a balanced budget.

City of Duluth
State of Georgia

AN ORDINANCE/RESOLUTION

TO ADOPT THE FISCAL YEAR 2013 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 FY13 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 2013 Annual Budget, effective from July 1, 2012 to June 30, 2013.

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 13 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 2013, which begins July 1, 2012 and ends on June 30, 2013.

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 11th day of June, 2012.

CITY OF DULUTH GEORGIA

Mayor

Attest: City Clerk

Fund Balance

All Funds

	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
BEGINNING BALANCE	$12,944,846	$13,724,711	$13,357,492	$11,635,740
REVENUES/SOURCES				
General Fund	16,979,862	16,089,128	17,506,948	20,434,481
Special Revenue Fund	686,583	431,150	424,892	262,859
Enterprise Fund	35,155	36,146	799,999	813,976
Internal Service Fund	4,603	3,794	336,748	339,448
Total Revenue/Sources	17,706,204	16,560,218	19,068,587	21,850,764
EXPENDITURES/USES				
General Fund	16,443,989	16,128,961	19,183,918	20,434,481
Special Revenue Fund	451,674	632,495	608,692	480,249
Enterprise Fund	12,681	21,523	813,181	814,976
Internal Service Fund	17,996	144,457	184,548	212,448
Total Expenditures/Uses	16,926,339	16,927,436	20,790,339	21,942,154
Excess Revenues over Expenditures	779,865	(367,218)	(1,721,752)	(91,390)
ENDING BALANCE	$13,724,711	$13,357,492	$11,635,740	$11,544,350

All Funds Detail

	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
BEGINNING BALANCE	$12,944,846	$13,724,711	$13,357,492	$11,635,740
REVENUES/SOURCES				
General Fund				
General Property Tax	8,185,691	8,806,287	8,417,100	7,890,500
Excise Tax	533,165	576,880	575,000	585,000
Business Tax	1,986,350	2,115,602	2,055,000	2,175,000
Penalty & Interest on Delinquent Taxes	74,135	119,217	108,000	72,000
Licenses & Permits	567,424	526,006	520,901	536,000
Intergovernmental Revenues	72,281	99,093	5,000	977,808
Charges for Service	357,312	600,589	506,599	639,525
Fines & Forfeitures	4,062,612	2,631,218	2,971,000	3,332,000
Investment Income	286,549	156,212	154,000	120,000
Contributions & Donations	80,296	74,634	69,850	66,300
Miscellaneous Revenue	162,738	215,450	153,538	134,250
Other Financing Sources	611,309	167,942	1,970,960	3,906,098
Total General Fund	16,979,862	16,089,128	17,506,948	20,434,481
Special Revenue				
Federal Drug Fund	235,652	54,237	55,000	20,000
State Drug Fund	19,059	15,537	10,000	15,000
Operation Drive Smart	41,287	116,911	45,052	0
H.E.A.T	149,979	120,317	152,640	44,259
J.A.G	64,525	8,506	50,000	0
Rental Car Tax	37,157	32,757	30,000	33,600
Police Technology Fund	138,923	82,885	82,200	150,000
Total Special Revenue	686,583	431,150	424,892	262,859
Enterprise Fund				
Stormwater	0	0	766,659	728,800
Mounted	7,057	3,680	7,000	7,000
COPS	28,098	32,465	26,340	78,176
Total Enterprise Fund	35,155	36,146	799,999	813,976
Internal Service Fund				
Workers Compensation Fund	4,603	3,794	253,000	255,700
Health Reimbursement Account	0	0	83,748	83,748
Total Internal Service Fund	4,603	3,794	336,748	339,448
Total Revenue/Sources	17,706,204	16,560,218	19,068,587	21,850,764

Continued on next page

Fund Balance

All Funds Detail

	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
EXPENDITURES/USES				
General Fund				
Mayor & Council	223,904	140,287	169,168	244,271
City Manager	217,343	268,801	351,961	1,002,190
City Clerk/Business Office	2,054,545	2,186,656	2,378,569	2,652,849
Public Information & Marketing	612,892	565,430	602,455	394,361
Municipal Court	1,720,075	1,328,530	2,044,547	2,084,556
Public Safety	6,158,093	5,984,153	6,842,223	7,122,879
Public Works	879,169	962,926	1,180,337	1,221,436
Parks & Recreation	1,134,712	1,266,187	1,344,016	1,632,079
Planning & Development	927,507	1,096,843	1,048,460	1,166,231
General Governmental	2,515,751	2,329,148	3,222,182	2,913,629
Total General Fund	16,443,989	16,128,961	19,183,918	20,434,481
Special Revenue				
Federal Drug Fund	33,884	296,930	119,000	64,000
State Drug Fund	13,779	9,077	42,000	50,000
Operation Drive Smart	46,182	67,348	45,052	72,176
H.E.A.T	144,217	128,070	152,640	44,073
J.A.G	63,611	9,355	50,000	0
Rental Car Tax	0	21,715	100,000	100,000
Police Technology Fund	150,000	100,000	100,000	150,000
Total Special Revenue	451,674	632,495	608,692	480,249
Enterprise Fund				
Stormwater	0	0	754,841	728,800
Mounted	4,355	4,123	7,000	8,000
COPS	8,326	17,400	51,340	78,176
Total Enterprise Fund	12,681	21,523	813,181	814,976
Internal Service Fund				
Workers Compensation Fund	17,996	144,457	100,800	128,700
Health Reimbursement Account	0	0	83,748	83,748
Total Internal Service Fund	17,996	144,457	184,548	212,448
Total Expenditures/Uses	16,926,339	16,927,436	20,790,339	21,942,154
Excess Revenues over Expenditures	779,865	(367,218)	(1,721,752)	(91,390)
ENDING BALANCE	$13,724,711	$13,357,492	$11,635,740	$11,544,350

General Fund

	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
BEGINNING BALANCE	$11,982,663	$12,518,537	$12,478,704	$10,801,734
REVENUES/SOURCES				
General Property Tax	$ 8,185,691	$ 8,806,287	$ 8,417,100	$ 7,890,500
Excise Tax	533,165	576,880	575,000	585,000
Business Tax	1,986,350	2,115,602	2,055,000	2,175,000
Penalty & Interest on Delinquent Taxes	74,135	119,217	108,000	72,000
Licenses & Permits	567,424	526,006	520,901	536,000
Intergovernmental Revenues	72,281	99,093	5,000	977,808
Charges for Service	357,312	600,589	506,599	639,525
Fines & Forfeitures	4,062,612	2,631,218	2,971,000	3,332,000
Investment Income	286,549	156,212	154,000	120,000
Contributions & Donations	80,296	74,634	69,850	66,300
Miscellaneous Revenue	162,738	215,450	153,538	134,250
Other Financing Sources	611,309	167,942	1,970,960	3,906,098
Total Revenue/Sources	16,979,862	16,089,128	17,506,948	20,434,481
EXPENDITURES/USES				
Mayor & Council	$ 223,904	$ 140,287	$ 169,168	$ 244,271
City Manager	217,343	268,801	351,961	1,002,190
City Clerk/Business Office	2,054,545	2,186,656	2,378,569	2,652,849
Public Information & Marketing	612,892	565,430	602,455	394,361
Municipal Court	1,720,075	1,328,530	2,044,547	2,084,556
Public Safety	6,158,093	5,984,153	6,842,223	7,122,879
Public Works	879,169	962,926	1,180,337	1,221,436
Parks & Recreation	1,134,712	1,266,187	1,344,016	1,632,079
Planning & Development	927,507	1,096,843	1,048,460	1,166,231
General Governmental	2,515,751	2,329,148	3,222,182	2,913,629
Total Expenditures/Uses	16,443,989	16,128,961	19,183,918	20,434,481
Excess Revenues over Expenditures	535,874	(39,833)	(1,676,970)	0
ENDING BALANCE	$12,518,537	$12,478,704	$10,801,734	$10,801,734

Special Revenue Fund

	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
BEGINNING BALANCE	$338,885	$573,794	$372,449	$188,649
REVENUES/SOURCES				
Federal Drug	235,652	54,237	55,000	20,000
State Drug	19,059	15,537	10,000	15,000
Drive Smart	41,287	116,911	45,052	0
HEAT Grant	149,979	120,317	152,640	44,259
J.A.G	64,525	8,506	50,000	0
Rental Vehicle	37,157	32,757	30,000	33,600
Police Tech	138,923	82,885	82,200	150,000
Total Revenue/Sources	686,583	431,150	424,892	262,859
EXPENDITURES/USES				
Federal Drug	33,884	296,930	119,000	64,000
State Drug	13,779	9,077	42,000	50,000
Drive Smart	46,182	67,348	45,052	72,176
HEAT Grant	144,217	128,070	152,640	44,073
J.A.G	63,611	9,355	50,000	0
Rental Vehicle	0	21,715	100,000	100,000
Police Tech	150,000	100,000	100,000	150,000
Total Expenditures/Uses	451,674	632,495	608,692	480,249
Excess Revenues over Expenditures	234,909	(201,345)	(183,800)	(217,390)
ENDING BALANCE	$573,794	$372,449	$188,649	-$28,741

Enterprise Fund

	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
BEGINNING BALANCE	$19,590	$42,064	$56,687	$43,505
REVENUES/SOURCES				
Stormwater	0	0	766,659	728800
Mounted	7,057	3,680	7,000	7000
COPS	28,098	32,465	26,340	78176
Total Revenue/Sources	35,155	36,146	799,999	813,976
EXPENDITURES/USES				
Stormwater	0	0	754,841	728800
Mounted	4,355	4,123	7,000	8000
COPS	8,326	17,400	51,340	78176
Total Expenditures/Uses	12,681	21,523	813,181	814,976
Excess Revenues over Expenditures	22,474	14,622	(13,182)	(1,000)
ENDING BALANCE	$42,064	$56,687	$43,505	$42,505

Fund Balance

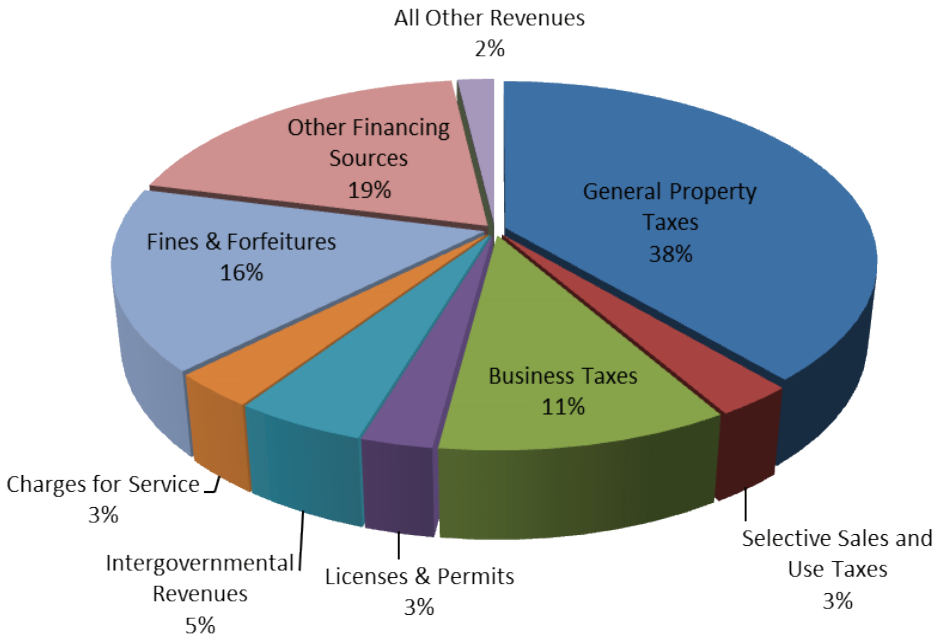
Internal Service Fund

	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
BEGINNING BALANCE	$603,708	$590,315	$449,652	$601,852
REVENUES/SOURCES				
Work Comp	4,603	3,794	253,000	255,700
HRA	0	0	83,748	83,748
Total Revenue/Sources	4,603	3,794	336,748	339,448
EXPENDITURES/USES				
Work Comp	17,996	144,457	100,800	128,700
HRA	0	0	83,748	83,748
Total Expenditures/Uses	17,996	144,457	184,548	212,448
Excess of Revenues over Expenditures	(13,393)	(140,663)	152,200	127,000
ENDING BALANCE	$590,315	$449,652	$601,852	$728,852

Summary of Revenue Sources

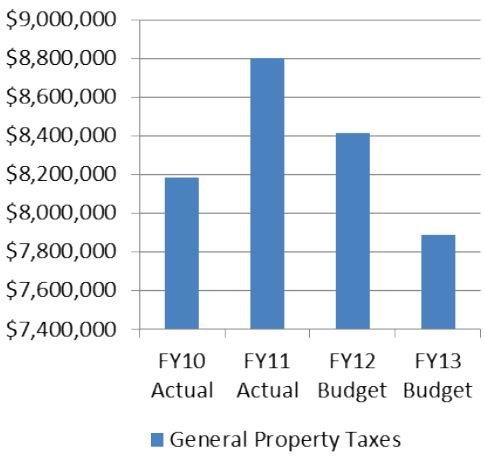
Fiscal Information

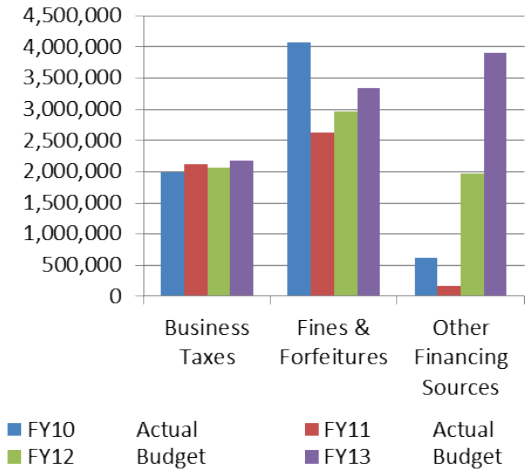
Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change	% Total
General Property Taxes	$8,185,691	$8,806,287	$8,417,100	$7,890,500	-6.3%	38.6%
Selective Sales and Use Taxes	533,165	576,880	575,000	585,000	1.7%	2.9%
Business Taxes	1,986,350	2,115,602	2,055,000	2,175,000	5.8%	10.6%
Penalties & Interest on Delinquent Taxes	74,134	119,217	108,000	72,000	-33.3%	0.4%
Licenses & Permits	567,424	526,006	520,901	536,000	2.9%	2.6%
Intergovernmental Revenues	72,281	99,093	5,000	977,808	19456%	4.8%
Charges for Service	357,312	600,589	506,599	639,525	26.2%	3.1%
Fines & Forfeitures	4,062,612	2,631,218	2,971,000	3,332,000	12.2%	16.3%
Investment Income	286,549	156,212	154,000	120,000	-22.1%	0.6%
Contributions & Donations	80,296	74,634	69,850	66,300	-5.1%	0.3%
Miscellaneous Revenue	162,738	215,450	153,538	134,250	-12.6%	0.7%
Other Financing Sources	611,309	167,942	1,970,960	3,906,098	98.2%	19.1%
Total Operating Revenue:	$16,979,862	$16,089,128	$17,506,948	$20,434,481	16.7%	100%

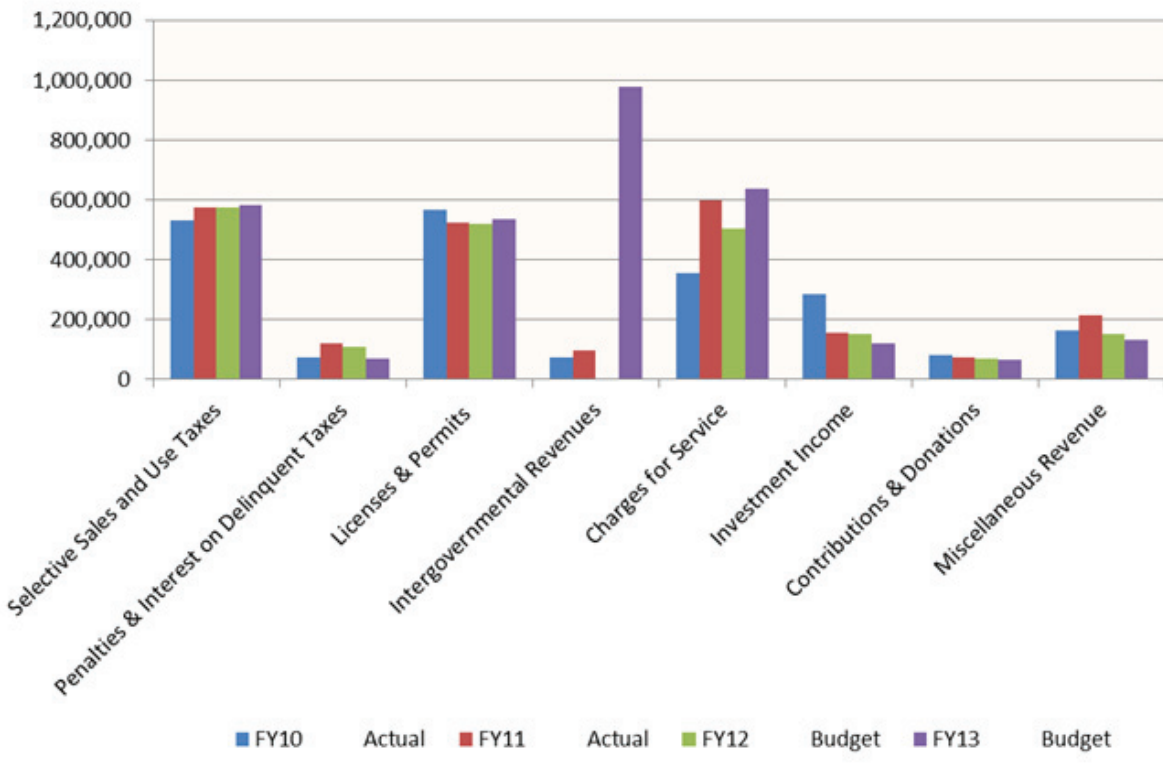


Summary of Revenue Sources

Fiscal Information





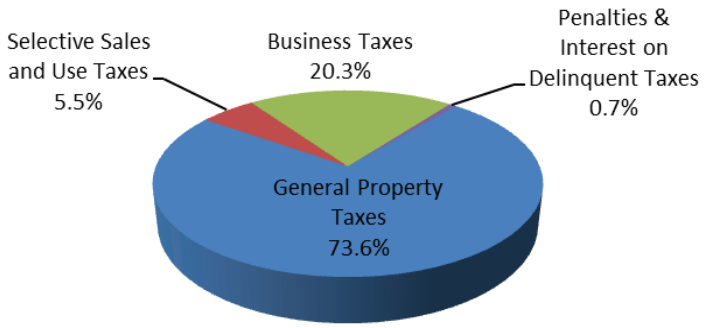


Fiscal Information

Taxes

The City of Duluth's main revenue source is collected through Taxes. This category represents 52% of the total FY 2013 proposed general fund revenues. 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 $10,722,500 in Tax revenue during FY13, a decrease of -3.9% from FY12. 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 Business Taxes and Alcohol Beverage Taxes.

Taxes	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
General Property Taxes	$8,185,691	$8,806,287	$8,417,100	$ 7,890,500	-6.26%
Selective Sales and Use Taxes	533,165	576,880	575,000	585,000	1.74%
Business Taxes	1,986,350	2,115,602	2,055,000	2,175,000	5.84%
Penalties & Interest on Delinquent Taxes	74,134	119,217	108,000	72,000	-33.33%
Total	$10,779,340	$11,617,985	$11,155,100	$10,722,500	-3.9%





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. City projected 11.5% less property tax revenue than FY12 due to decreasing property values in current sluggish economic conditions.

General Property Tax	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Property Tax Revenue	$5,934,662	$6,299,288	$6,024,600	$ 5,330,000	-11.5%
Tax Overpayment	4,840	0	0	0	NA
FY05-FY10 Property Taxes	62,879	154,957	152,500	100,500	-34.1%
Gwinnett Co Motor Vehicle Taxes	327,742	359,652	330,000	380,000	15.2%
Transfer Tax	14,073	18,523	15,000	20,000	33.3%
Intangible Tax	38,655	59,156	45,000	60,000	33.3%
Franchise Tax	1,802,841	1,914,710	1,850,000	2,000,000	8.1%
Total:	$8,185,691	$8,806,287	$8,417,100	$7,890,500	-6.3%

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.

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. This tax represents 10% of the total FY 2013 proposed general fund revenues and projected to increase by 8.1% from FY 2012.

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.

Fiscal Information

Selective Sales and Use Taxes

Selective Sales and Use Taxes are levied on the sale, distribution and consumption of selected goods and services in the City limits. This category represents 2.9% of the total FY 2013 general fund revenues.

Selective Sales and Use Taxes	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Alcohol Beverage Tax	$ 495,234	$ 533,818	$ 525,000	$ 540,000	2.9%
Mixed Drink Excise Tax	37,931	43,062	50,000	45,000	-10.0%
Total:	$533,165	$576,880	$575,000	$585,000	1.7%

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 revenues from business and financial institutions' occupational licenses and excise taxes on insurance premiums written by insurance companies conducting business within the City limit. This category represents 10.6% of the total FY 2013 general fund revenues and is projected to increase by 5.8% from FY 2012.

Business Tax	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Occupation Tax	$ 657,966	$ 790,823	$ 740,000	$ 800,000	8.1%
Occupational Tax Administration Fee	70,323	78,731	70,000	75,000	7.1%
Insurance Premium Tax	1,226,513	1,190,942	1,190,000	1,240,000	4.2%
Institutional Tax	31,548	55,105	55,000	60,000	9.1%
Total:	$1,986,350	$2,115,602	$2,055,000	$2,175,000	5.8%

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 and payable by April 30th.

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.

Institutional 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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Interest on Delinquent Taxes	$ 19,960	$ 33,727	$ 35,000	$ 18,000	-48.6%
Tax Penalty	40,543	64,067	60,000	37,000	-38.3%
Alcohol Late Penalty	1,150	3,200	500	2,500	400.0%
Occupational Tax Penalty	8,737	15,927	9,000	11,000	22.2%
Tax FIFA Cost	3,744	2,296	3,500	3,500	0.0%
Total:	$74,134	$119,217	$108,000	$72,000	-33.3%

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 plus 1% interest per month delinquent.

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

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

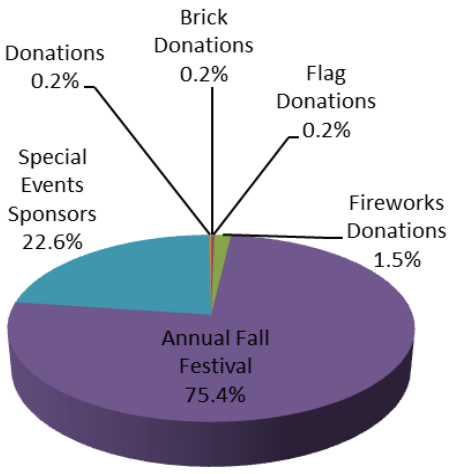
Fiscal Information

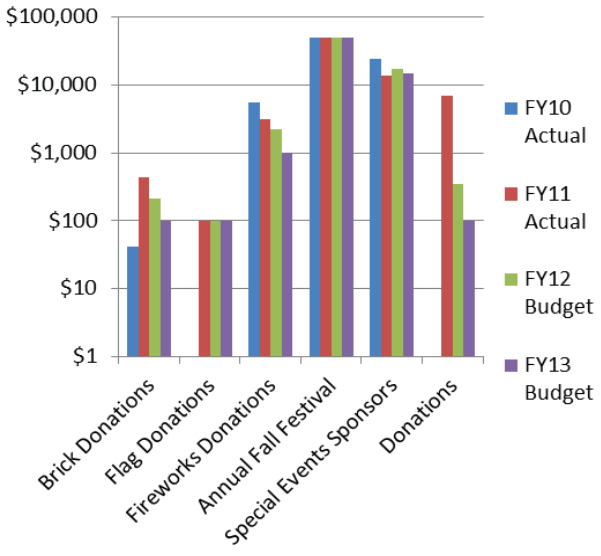
Contributions and Donations

Contributions and Donations are financial resources provided by private contributions. The City of Duluth has six sources of Contributions and Donations: Brick Donations, Flag Donations, Firework Donations, Annual Fall Festival, Special Events Sponsors, and Donations. The City has budgeted to collect $66,300 in Contributions and Donations revenue during FY13, a decrease of -5.1% from FY12.

Contributions and Donations	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Brick Donations	$42	$440	$210	$100	-52.4%
Flag Donations	0	100	100	100	0.0%
Fireworks Donations	5,466	3,172	2,200	1,000	-54.5%
Annual Fall Festival	50,520	50,000	50,000	50,000	0.0%
Special Events Sponsors	24,268	13,922	17,000	15,000	-11.8%
Donations	0	7,000	340	100	-70.6%
Total:	$80,296	$74,634	$69,850	$66,300	-5.1%

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.
Fireworks 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.
Donations: Revenue derived for miscellaneous donations to the City that are not for a specified purpose.



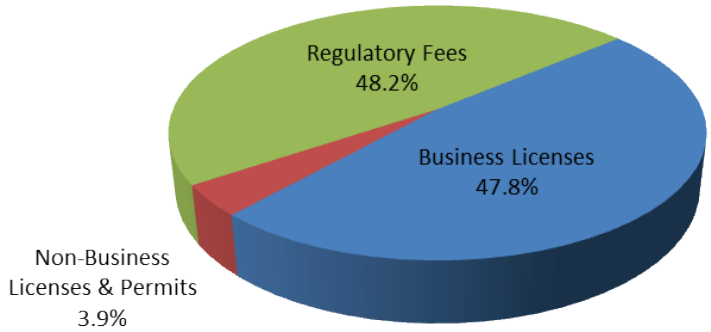


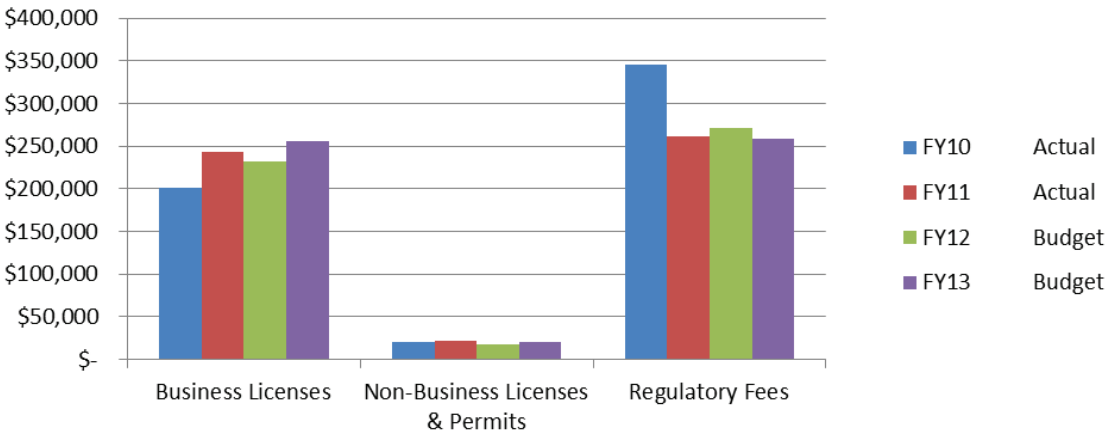
Fiscal Information

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 $536,000 in Licenses and Permits revenue during FY13, a slight increase of 2.9% from FY12.

Licenses & Permits	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Business Licenses	$201,579	$242,576	$232,000	$256,300	10.5%
Non-Business Licenses & Permits	20,229	21,760	17,000	21,100	24.1%
Regulatory Fees	345,616	261,669	271,901	258,600	-4.9%
Total:	$567,424	$526,006	$520,901	$536,000	2.9%



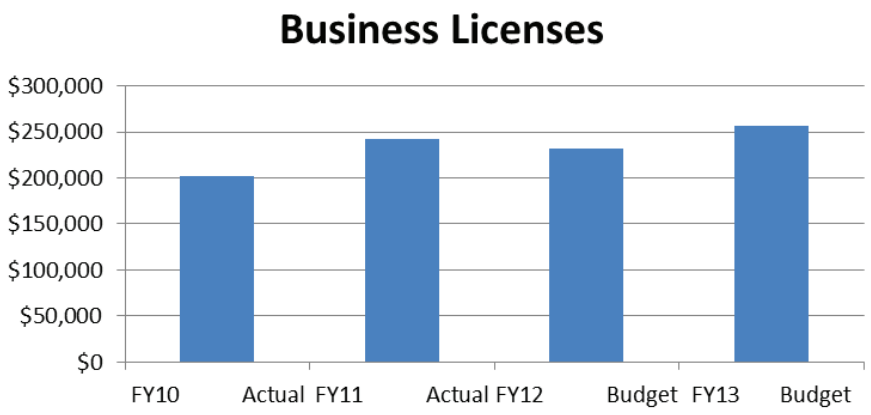


Fiscal Information

Business Licenses

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

Business Licenses	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Alcohol Handling Permits	$ 21,447	$ 33,089	$ 22,000	$ 30,000	36.4%
Beer Only Package	3,250	1,000	0	1,000	NA
Beer & Wine Package	21,450	24,800	32,000	30,000	-6.3%
Beer, Wine, Liquor Consumption	69,269	83,825	88,000	85,000	-3.4%
Package Store Licenses	30,300	30,150	30,000	30,000	0.0%
Beer & Wine Consumption	15,650	21,350	15,500	20,000	29.0%
Beer Only Consumption	1,000	2,500	1,000	1,000	0.0%
Liquor Consumption	0	0	0	300	NA
Wine Only Consumption	100	100	0	0	NA
Insurance License Fees	35,363	40,913	40,000	55,000	37.5%
Alcohol Application Fees	3,750	4,850	3,500	4,000	14.3%
Total:	$201,579	$242,576	$232,000	$256,300	10.5%



Alcohol Beverage Licenses: 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.

Summary of Revenue Sources
Licenses and Permits

Fiscal Information

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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Repermitting Building Permits	$0	$0	$500	$100	-80.0%
Rezoning	1,219	779	1,000	1,500	50.0%
Sign Permits	12,160	12,290	9,500	12,000	26.3%
Planning Review Fees	6,500	6,916	5,500	5,500	0.0%
Vendor Fees	350	1,775	500	2,000	300.0%
Total:	$20,229	$21,760	$17,000	$21,100	24.1%

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

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

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

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

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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Development Permits/Land Disturbance	$ 3,340	$ 8,053	$ 8,000	$ 4,000	-50.0%
Reinspection Fees	200	0	500	500	0.0%
Compliance Inspection	0	0	1	0	-100.0%
V/SE/CU Application	2,376	2,500	3,000	3,000	0.0%
Building Permits Residential	172,499	145,798	150,000	140,000	-6.7%
Building Permits Commercial	157,396	93,134	100,000	100,000	0.0%
Mechanical Permits	9,060	10,500	8,500	8,500	0.0%
Swimming Pool Permits	0	600	300	1,000	233.3%
NPDES Storm water/Development Fee	228	59	500	500	0.0%
Planning & Zoning Misc. Income	517	1,026	1,000	1,000	0.0%
Planning & Development Sale of Ordinances	0	0	100	100	0.0%
Total:	$345,616	$261,669	$271,901	$258,600	-4.9%

Fiscal Information

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.

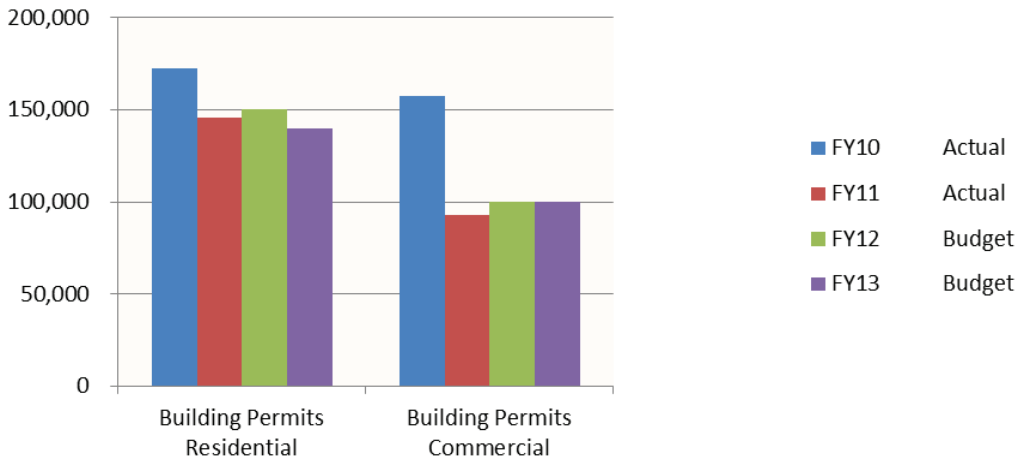
Swimming Pool Permits: Permit fee for the construction and inspection of new swimming pool within City limits.

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

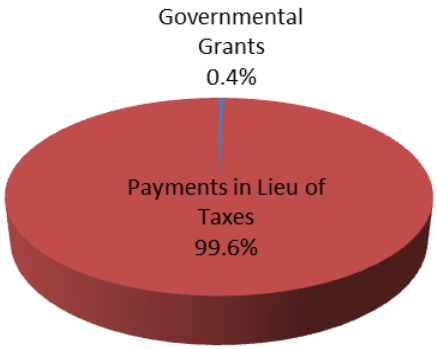
Intergovernmental Revenues

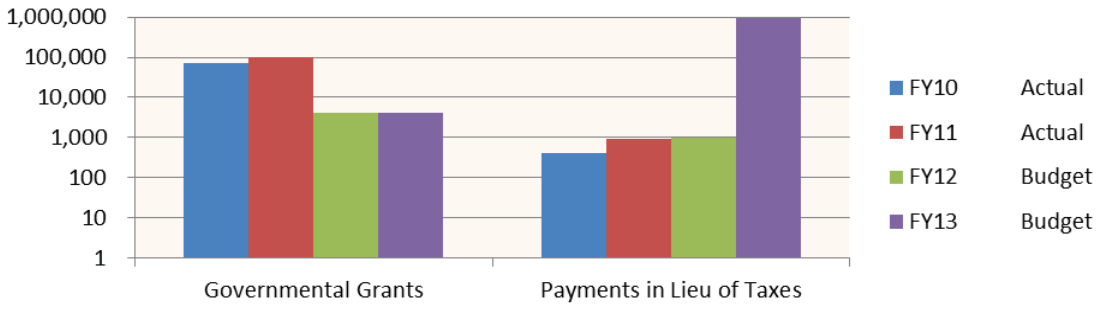
Intergovernmental Revenues are revenues from other governmental entities or non-profits in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. The City has budgeted to collect $977,808 in Intergovernmental Revenues during FY13, an increase of 19456% from FY12.

Intergovernmental Revenues	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Governmental Grants	71,861	98,178	4,000	4,000	0.0%
Payments in Lieu of Taxes	420	915	1,000	973,808	97280.8%
Total:	$72,281	$99,093	$5,000	$977,808	19456.2%

Governmental Grants: Payments to the City of Duluth by the federal or state government for specified purposes. In FY13, 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 organization 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 FY13, the City has budgeted to collect payments from Gwinnett County as a result of SDS settlement.



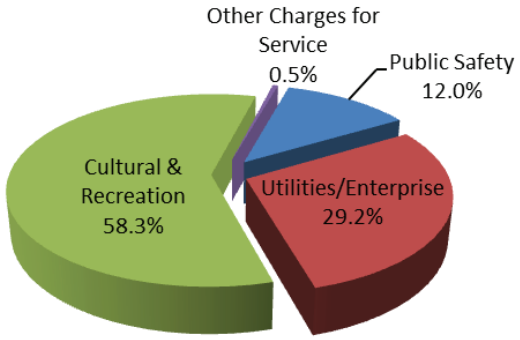


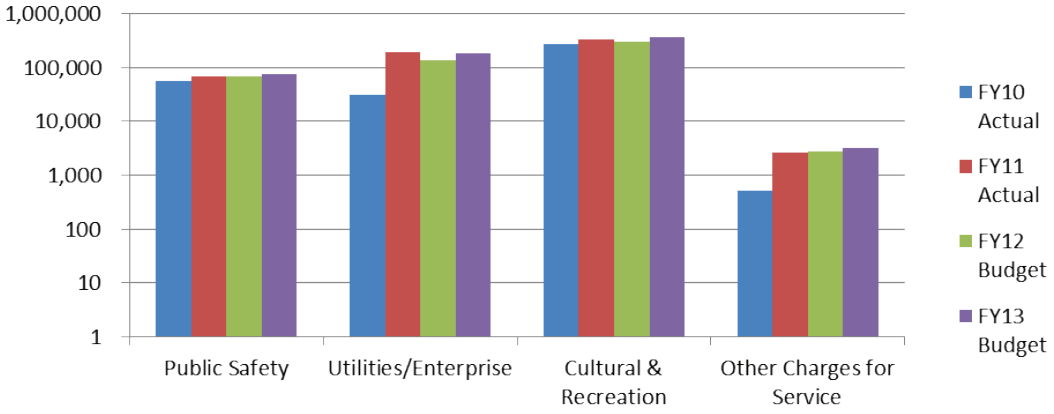
Fiscal Information

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 $639,525 in Charges for Service revenue during FY13, an increase of 26.2% from FY12. 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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Public Safety	55,882	68,526	67,000	77,000	14.9%
Utilities/Enterprise	31,401	197,117	136,849	186,700	36.4%
Cultural & Recreation	269,506	332,325	300,000	372,625	24.2%
Other Charges for Service	523	2,620	2,750	3,200	16.4%
Total:	$357,312	$600,589	$506,599	$639,525	26.2%





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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Police Department Copies	8,450	6,928	7,000	7,000	0.0%
False Alarms	0	13,800	15,000	20,000	33.3%
Police Department Fingerprints	17,374	17,233	15,000	15,000	0.0%
Criminal History Background	30,058	30,565	30,000	35,000	16.7%
Total:	$55,882	$68,526	$67,000	$77,000	14.9%

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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Garbage Bags - 32 Gallon	$0	$1,168	$1,024	$1,500	46.5%
Garbage Bags - Senior 32 Gallon	0	2,347	2,000	1,500	-25.0%
Garbage Bags - 13 Gallon	0	357	525	250	-52.4%
Garbage Bags - Senior 13 Gallon	0	165	110	200	81.8%
Garbage Bags - 42 Gallon	0	100	125	150	20.0%
Garbage Bags - Senior 42 Gallon	0	0	65	100	53.8%
Paper Recycling Proceeds	9,133	11,187	13,000	13,000	0.0%
Garbage Bag Rebate	22,268	181,793	120,000	170,000	41.7%
Total:	$31,401	$197,117	$136,849	$186,700	36.4%

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.

Fiscal Information

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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Bunten Rd. Facility Rental	$6,536	$5,389	$6,000	$6,000	0.0%
Pavillion Rental	1,880	3,550	500	6,000	1100.0%
Field Rental	30,234	39,826	45,000	40,000	-11.1%
Gym Rental	12,410	13,892	15,000	13,000	-13.3%
Facility Rental - Rogers Bridge	375	5,980	5,000	0	-100.0%
Facility Rental - WP Jones	1,440	1,720	1,500	500	-66.7%
Red Clay/ Eddie Owen Presents	108	3,803	5,000	1,000	-80.0%
Recreational Programs	94,372	120,013	103,000	44,750	-56.6%
Day Camp	70,021	106,772	75,000	103,500	38.0%
Tennis Camp/Court Fees	40,861	22,471	35,000	25,000	-28.6%
Special Events Camps	11,272	8,911	9,000	0	-100.0%
Senior Programs	0	0	0	4,675	NA
Athletics	0	0	0	128,200	NA
Total:	$269,506	$332,325	$300,000	$372,625	24.2%

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.

Recreational Programs: This revenue source is collected from registration fees from various exercise classes and activities, usage fees for the Fitness Room at Bunten Road Park, and concession revenue during Spring and Fall Baseball Leagues at the park.

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.

Fiscal Information

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.

Senior Programs: This revenue source is collected from FAB Memberships (Fifty and Beyond) which is senior group made up of active people from the community. Members receive a bi-annual newsletter and are entitled to discounts on special events and class registration fees.

Athletics: This revenue is derived for a variety of athletic program fees, including sports programs, high school senior boys baseball, tennis lesson and leagues.

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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Bad Check Fee	$115	$295	$200	$200	0.0%
Online Convenience Fee	408	2,325	2,550	3,000	17.6%
Total:	$523	$2,620	$2,750	$3,200	16.4%

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 four funds for Fines and Forfeitures: Court Fines, Bond and Forfeitures, Cash Confiscations, and Red Light Camera Fines. This category represents 16.3% of the total FY 2013 proposed general fund revenues. Duluth has budgeted to collect $3,332,000 in Fines and Forfeitures revenues in FY13, an increase of 12.2% from FY12.

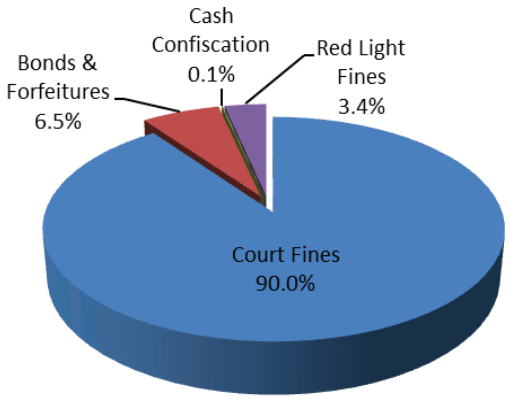
Fines & Forfeitures	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Court Fines	$3,622,377	$2,378,639	$2,600,000	$3,000,000	15.4%
Bonds & Forfeitures	304,157	234,754	200,000	215,000	7.5%
Cash Confiscation	2,514	6,663	0	3,000	NA
Red Light Fines	133,563	11,162	171,000	114,000	-33.3%
Total:	$4,062,611	$2,631,218	$2,971,000	$3,332,000	12.2%

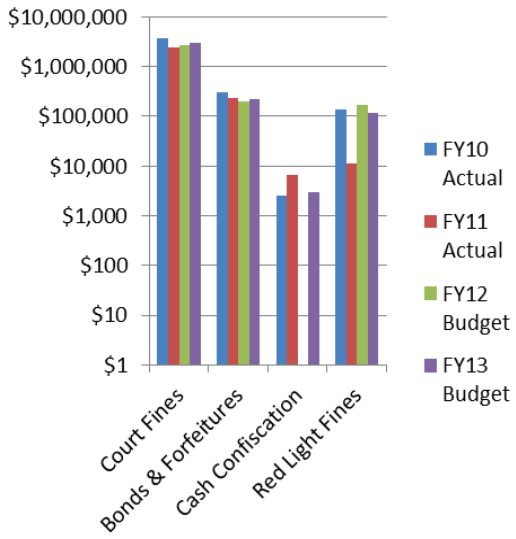
Court Fines: Revenues received from fines imposed upon those violating Georgia laws and county and municipal ordinances in City limits.

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

Cash Confiscation: Revenue derived for the confiscation of cash and sale of other property related to illegal activities.

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

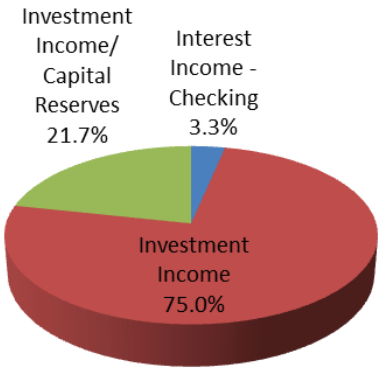
Investment income includes monies derived from the investment of City assets. The City of Duluth has three sources of Investment Income: Interest Income from Checking, General Investment Income, and Investment Income from Capital Reserves. The City has budgeted to collect $120,000 in Investment Income revenues during FY13, a decrease of -22.1% from FY12. This decrease is due to extremely low interest rates in financial markets especially for CDs.

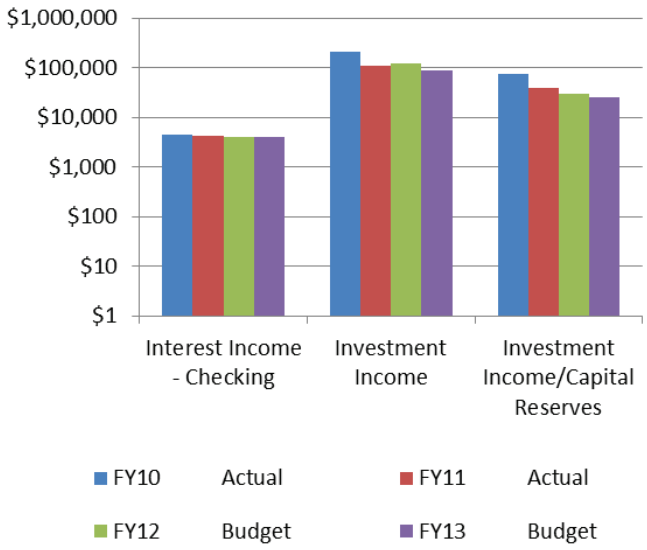
Investment Income	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Interest Income - Checking	$4,405	$4,260	$4,000	$4,000	0.0%
Investment Income	206,240	111,801	120,000	90,000	-25.0%
Investment Income/Capital Reserves	75,904	40,151	30,000	26,000	-13.3%
Total:	$286,549	$156,212	$154,000	$120,000	-22.1%

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.



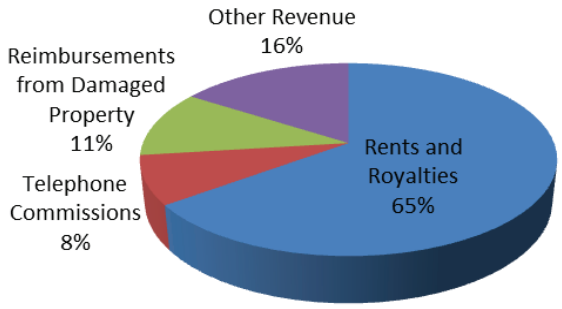


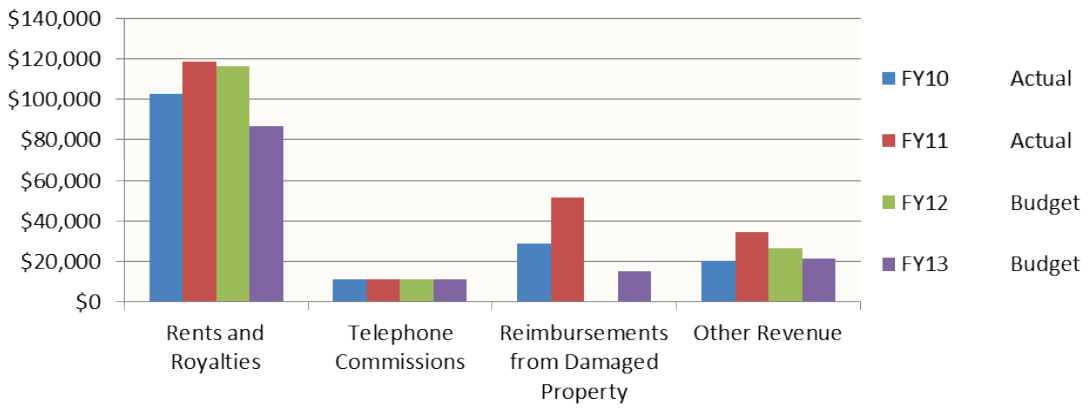
Fiscal Information

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 $134,250 in Miscellaneous Revenues during FY13, a decrease of -12.6% from FY12. This decrease is mainly due to the expected decrease in the rental of the City's properties.

Miscellaneous Revenues	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Rents and Royalties	$102,435	$118,298	$116,000	$87,000	-25.0%
Telephone Commissions	11,156	11,156	11,000	11,000	0.0%
Reimbursements from Damaged Property	28,917	51,754	0	15,000	NA
Other Revenue	20,230	34,242	26,538	21,250	-19.9%
Total:	$162,738	$215,450	$153,538	$134,250	-12.6%





Fiscal Information

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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Downtown Rental Income	$72,741	$58,766	$60,000	$55,000	-8.3%
Festival Center Rental	27,476	39,274	35,000	30,000	-14.3%
Festival Center Table Rental	325	0	0	0	NA
Festival Center Linen/Equipment Rental	1,894	2,417	2,000	2,000	0.0%
Red Clay Rental	0	17,841	19,000	0	-100.0%
Total:	$102,435	$118,298	$116,000	$87,000	-25.0%

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

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: Red Clay Theater will be maintained by an individual thus there will be no related revenues and expenditures in FY2013.

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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Rental Income Grid	$11,156	$11,156	$11,000	$11,000	0.0%
Total:	$11,156	$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

Reimbursement from Damaged Property

Reimbursement from Damaged Property is revenue collected by the City for damage to City equipment and property primarily from individuals and insurance companies. The City of Duluth has three categories of Reimbursement from Damaged Property: Reimbursement – Damaged Property, Insurance Proceeds – Accidents, and Insurance Claims Reimbursements. The City has budgeted to collect $15,000 in Reimbursement from Damaged Property during FY13. This revenue will come mainly from insurance claims.

Reimbursement from Damaged Property	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Reimbursement - Damaged Property	$1,260	$330	$0	$0	NA
Insurance Proceeds - Accidents	21,009	28,672	0	14,500	NA
Insurance Claims Reimbursements	6,649	22,752	0	500	NA
Total:	$28,917	$51,754	$0	$15,000	NA

Reimbursement – Damaged Property: Revenues derived from individuals for damage to City property.

Insurance Proceeds – Accidents: Revenue derived from claims filed with an insurance carrier involving damage to a City vehicle.

Insurance Claims Reimbursement: Revenue derived from claims filed with an insurance carrier involving damage to City equipment and property.

Other Revenue

Other Revenue income is all miscellaneous revenues not included above.

Other Revenue	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Miscellaneous Revenue	$15,884	$28,197	$23,538	$15,000	-36.3%
Police Department Miscellaneous Revenue	2,746	3,198	2,000	2,000	0.0%
Income From Copies, etc.	147	368	500	300	-40.0%
Town Green Concession	286	46	0	50	NA
Dumpster Card Fees	500	1,025	500	750	50.0%
Sale of Miscellaneous Merchandise	668	28	0	50	NA
Flexible Spending Gain/Loss	0	1,381	0	100	NA
401A Employee Forfeitures	0	0	0	3,000	NA
Total:	$20,230	$34,242	$26,538	$21,250	-19.9%

Miscellaneous Revenue: All other revenues not classified elsewhere.

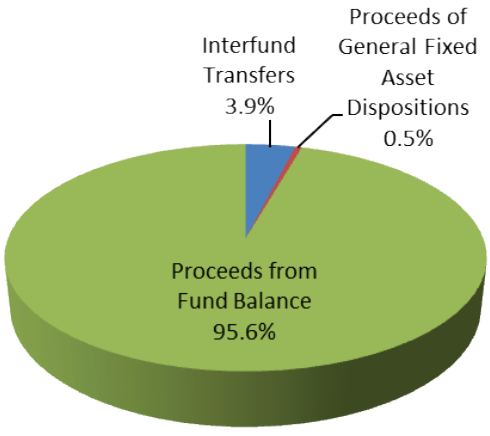
Police Department Miscellaneous Revenue: All police revenues not classified elsewhere.

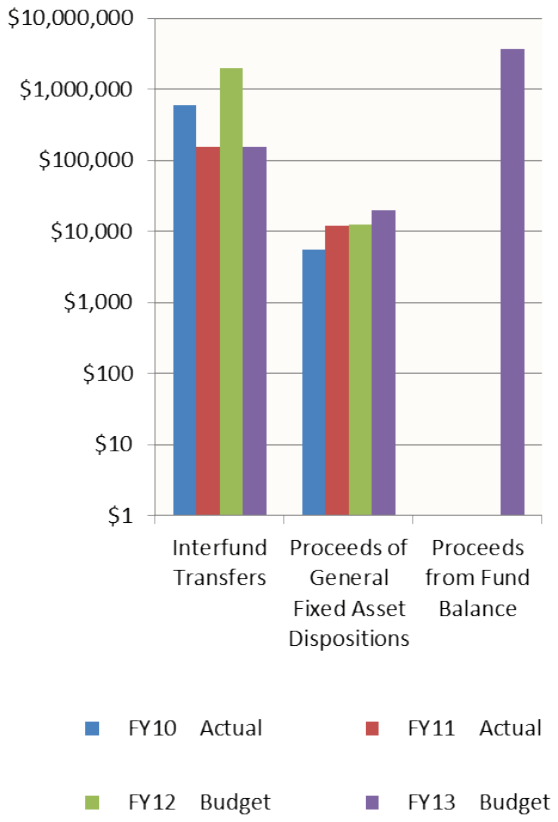
Fiscal Information

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 from Fund Balance. The City has budgeted $3,906,098 in Other Financing Source revenues during FY13, an increase of 98.2% from FY12. This increase is mainly due to the use of Fund Balance to balance the Budget.

Other Financing Sources	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Interfund Transfers	$605,759	$155,647	$1,958,460	$154,000	-92.1%
Proceeds of General Fixed Asset Disposition	5,550	12,295	12,500	20,000	60.0%
Proceeds from Fund Balance	0	0	0	3,732,098	NA
Total:	$611,309	$167,942	$1,970,960	$3,906,098	98.2%





Interfund Transfers

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

Interfund Transfer	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Transfer to Fund 100	-$77,486	$0	$0	$0	NA
Transfer from Federal Drug Fund	0	5,001	4,000	4,000	0.0%
Transfer from Police Tech Fund	150,000	100,000	100,000	150,000	50.0%
Transfer from SPLOST 2005	350,352	50,646	0	0	NA
Transfer from Fund 340	-28,883	0	1,008,135	0	-100.0%
Transfer from Fund 360	0	0	846,325	0	-100.0%
Transfer from SPLOST 2009	211,776	0	0	0	NA
Transfer from Fund 320016	1	0	0	0	NA
Total:	$605,759	$155,647	$1,958,460	$154,000	-92.1%

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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Auction Proceeds	$1,910	$12,295	$12,500	$20,000	60.0%
Sale of Property/Capital Assets	3,640	0	0	0	NA
Total:	$5,550	$12,295	$12,500	$20,000	60.0%

Proceeds from Fund Balance

Proceeds from Fund Balance are the use of prior year's reserves (fund balance) to balance the City General Fund. Although prior year's budget included the use of reserves, the amount was not listed as a funding source in the General Fund revenues.

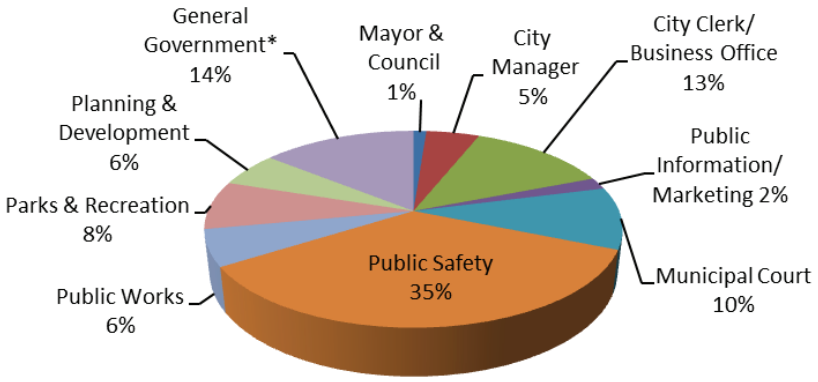
Proceeds from Fund Balance	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Proceeds from Fund Balance	$0	$0	$0	$3,732,098	NA
Total:	$0	$0	$0	$3,732,098	NA

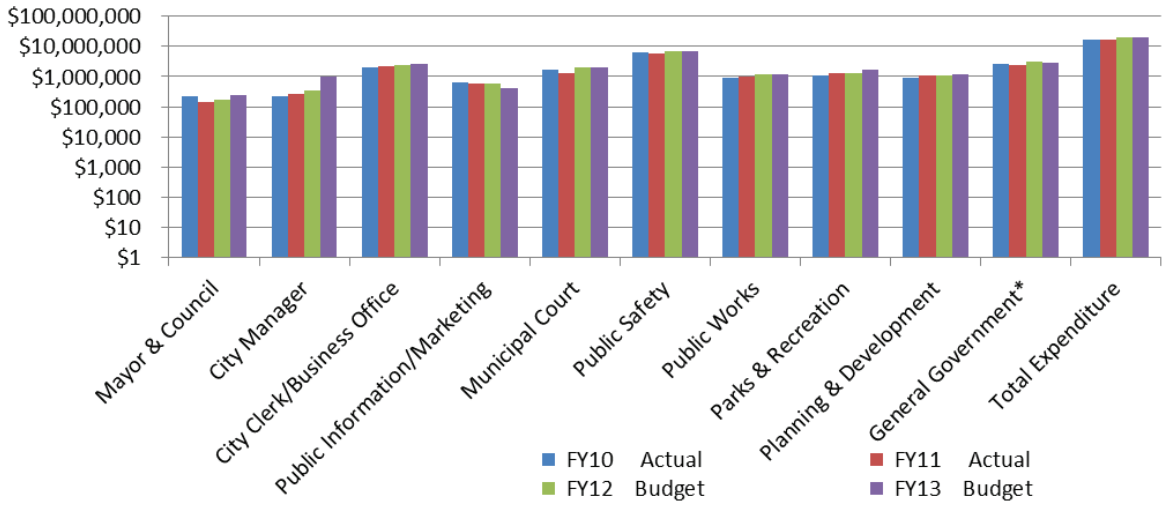
Expenditure Summary

Expenditure Summary By Function

Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change	% Total
Mayor & Council	$ 223,904	$ 140,287	$ 169,168	$ 244,271	44.4%	1.2%
City Manager	217,343	268,801	351,961	1,002,190	184.7%	4.9%
City Clerk/Business Office	2,054,545	2,186,656	2,378,569	2,652,849	11.5%	13.0%
Public Information/Marketing	612,892	565,430	602,455	394,361	-34.5%	1.9%
Municipal Court	1,720,075	1,328,530	2,044,547	2,084,556	2.0%	10.2%
Public Safety	6,158,093	5,984,153	6,842,223	7,122,879	4.1%	34.9%
Public Works	879,169	962,926	1,180,337	1,221,436	3.5%	6.0%
Parks & Recreation	1,134,712	1,266,187	1,344,016	1,632,079	21.4%	8.0%
Planning & Development	927,507	1,096,843	1,048,460	1,166,231	11.2%	5.7%
General Government*	2,515,750	2,329,148	3,222,182	2,913,629	-9.6%	14.3%
Total Expenditure	$ 16,443,989	$16,128,961	$19,183,918	$20,434,481	6.5%	100%

*Please note: General Government includes Boards and Committees, Debt Service, and Other Financing.





By Sub-Department

General Fund Expenditures Summary

Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget	% Change	% Total
Mayor	$ 223,904	$ 140,287	$ 169,168	$ 244,271	44.4%	1.2%
Alcohol Review Board	942	404	943	1,510	60.1%	0.0%
Finance Committee	377	404	540	540	0.0%	0.0%
Zoning Board	188	644	1,938	1,938	0.0%	0.0%
Planning Commission	1,238	1,509	3,876	3,876	0.0%	0.0%
City Manager	217,343	268,801	351,961	1,002,190	185%	4.9%
Clerk Administration	1,224,475	834,659	950,387	935,622	-1.6%	4.6%
Finance Office	0	220,098	244,547	342,345	40.0%	1.7%
Business Office	0	210,020	211,361	231,554	9.6%	1.1%
Info. Technology	523,331	622,819	624,206	822,276	31.7%	4.0%
Human Resources	185,336	183,536	215,543	202,466	-6.1%	1.0%
Custodial/Bldg. Maintenance	121,403	115,525	132,525	118,586	-10.5%	0.6%
General Government Operations/Srvcs	435,958	415,919	440,517	335,336	-23.9%	1.6%
Public Information Administration	410,541	328,887	349,094	244,875	-29.9%	1.2%
Downtown/Main Street	96,364	117,040	108,035	149,486	38.4%	0.7%
Festival Center	97,444	85,338	101,135	0	-100%	0.0%
Red Clay Theatre	8,543	34,165	44,191	0	-100%	0.0%
Municipal Court	1,720,075	1,328,530	2,044,547	2,084,556	2.0%	10.2%
Police Administration	755,084	728,858	825,404	823,514	-0.2%	4.0%
Criminal Investigations Division	557,363	555,755	684,414	713,597	4.3%	3.5%
Police Uniform Division	3,149,511	3,024,941	3,193,290	3,374,170	5.7%	16.5%
Police Support Services Division	887,898	1,029,295	1,166,797	1,368,653	17.3%	6.7%
Community Policing Division	304,881	307,757	389,926	335,441	-14.0%	1.6%
Vehicle Maintenance Division	463,667	336,046	410,132	392,244	-4.4%	1.9%
Red Light Monitoring	39,689	1,501	172,260	115,260	-33.1%	0.6%
Public Works Administration	805,446	882,434	1,088,752	1,076,571	-1.1%	5.3%
Community Enhancement	10,340	15,511	20,500	24,100	17.6%	0.1%
Citywide Building/Property Maintenance	63,383	64,980	71,085	120,765	69.9%	0.6%
Cultural Recreation Administration	807,027	877,504	1,042,968	1,254,088	20.2%	6.1%
Recreation Programs	123,878	139,945	148,592	172,258	15.9%	0.8%
Park Areas	203,806	248,738	152,456	205,733	34.9%	1.0%
Planning & Development Administration	667,895	721,635	641,341	728,928	13.7%	3.6%
Street Lights	259,611	273,198	301,727	323,049	7.1%	1.6%
Economic Development	0	102,010	105,392	114,254	8.4%	0.6%
Debt Service	412,091	412,091	412,093	412,095	0.0%	2.0%
Other Financing Uses	1,664,955	1,498,177	2,362,275	2,158,334	-8.6%	10.6%
Total General Fund Expenditure	**$ 16,443,989**	**$ 16,128,961**	**$ 19,183,918**	**$ 20,434,481**	6.5%	100%
Total General Fund Revenues	**$ 16,979,862**	**$ 16,089,129**	**$ 17,506,948**	**$20,434,481**	16.7%	
Net Change in Fund Balance	**$ 535,873**	**$ (39,833)**	**$ (1,676,970)**	**$0**		

Expenditure Summary

By Department

Department	FY13 Budget
City Manager	
City Manager	$1,002,190
City Clerk / Business Office	
Clerk Administration	$935,622
Finance Office	342,345
Business Office	231,554
Information Technology	822,276
Human Resources	202,466
Custodian/Building Maintenance	118,586
Total: City Clerk / Business Office	$2,652,849
General Government	
Mayor & Council	$244,271
Boards and Committees	7,864
General Government	335,336
Debt Service	412,095
Other Financing	2,158,334
Total General Government	$3,157,900
Public Information / Marketing	
Public Information Administration	$244,875
Downtown/Main Street	149,486
Total: Public Information / Marketing	$394,361
Municipal Court	
Municipal Court	$2,084,556

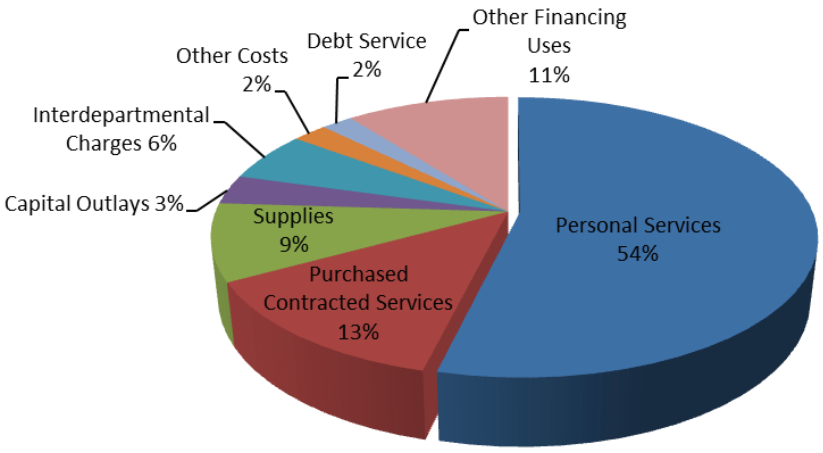
By Department

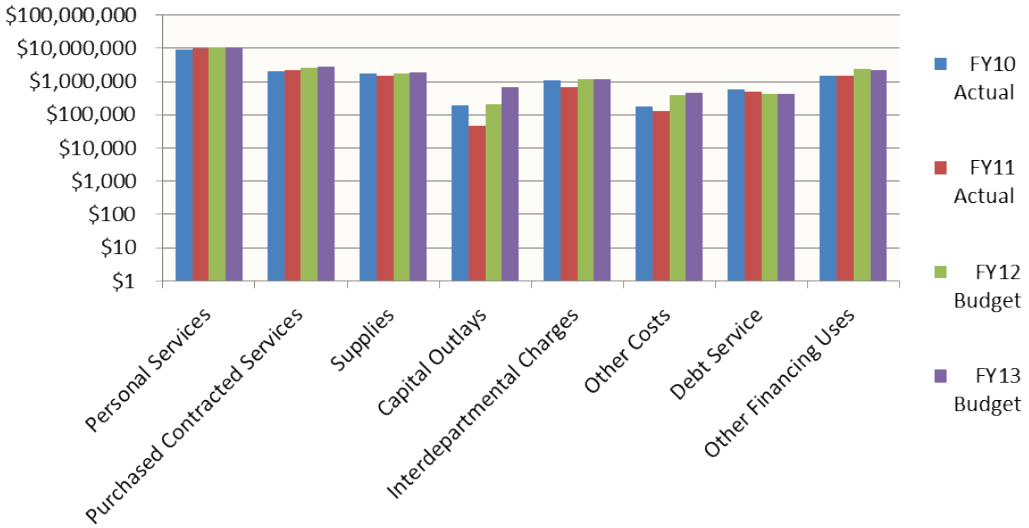
Department	FY13 Budget
Public Safety	
Police Administration	$823,514
Criminal Investigation	713,597
Police Uniform Division	3,374,170
Police Support Division	1,368,653
Community Policing Division	335,441
Vehicle Maintenance Division	392,244
Red Light Monitoring	115,260
Total: Public Safety	$7,122,879
Public Works	
Public Works Administration	$1,076,571
Community Enhancement	24,100
Citywide Building/Property Maintenance	120,765
Total: Public Works	$1,221,436
Parks and Recreation	
Cultural Recreation Administration	$1,254,088
Recreation Programs	172,258
Park Areas	205,733
Total: Parks & Recreation	$1,632,079
Planning & Development	
Planning & Development Administration	$728,928
Street Lights	323,049
Economic Development	114,254
Total: Planning & Development	$1,166,231
Total: General Fund Expenditures	$20,434,481

By Object Classification

Expenditure By Object Classification

Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change	% Total
Personal Services	$ 9,057,441	$ 9,627,109	$10,320,093	$ 11,008,380	6.7%	53.9%
Purchased Contracted Services	2,025,818	2,126,383	2,586,473	2,690,235	4.0%	13.2%
Supplies	1,705,014	1,531,489	1,724,687	1,829,636	6.1%	9.0%
Capital Outlays	192,183	45,883	200,666	690,550	244.1%	3.4%
Interdepartmental Charges	1,045,346	673,380	1,183,391	1,181,891	-0.1%	5.8%
Other Costs	171,104	129,430	394,240	463,360	17.5%	2.3%
Debt Service	582,127	497,109	412,093	412,095	0.0%	2.0%
Other Financing Uses	1,664,955	1,498,177	2,362,275	2,158,334	-8.6%	10.6%
Total General Fund Expenditure	$16,443,989	$16,128,961	$19,183,918	$ 20,434,481	6.5%	100%







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.

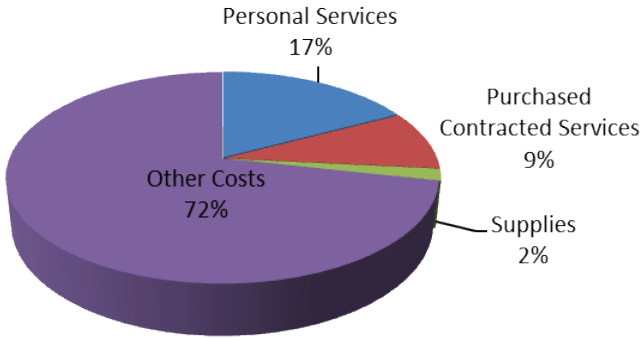
The City Council serves as the community's legislative body responsible for enacting City ordinances, appropriating funds to conduct City business, and providing policy direction to the City Manager. The Council appoints the City Manager, the Chief of Police, the City Clerk, the City Attorney, the Municipal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

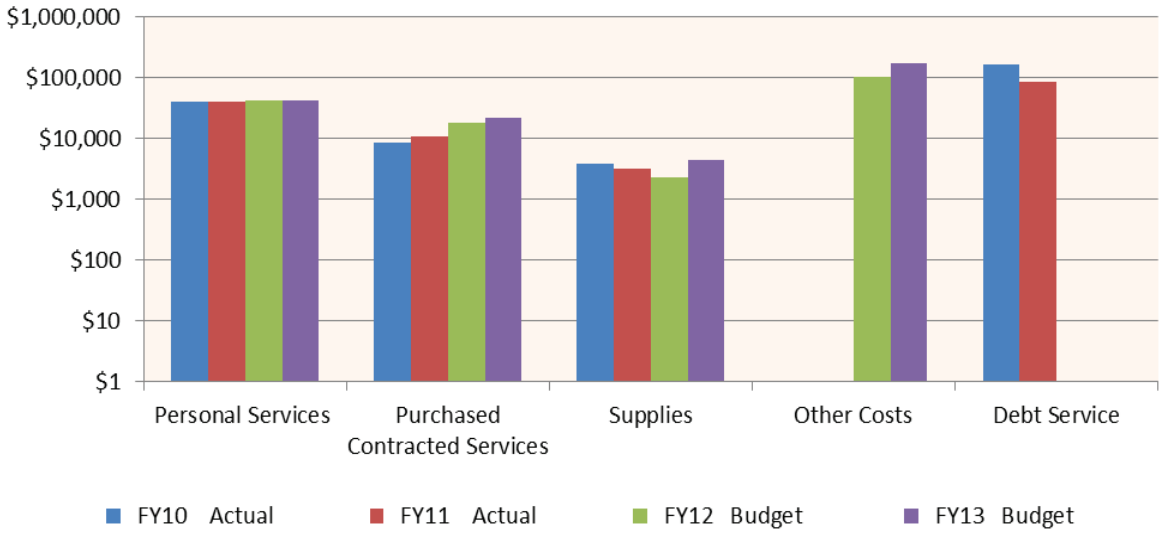
The City Council provides policy direction and leadership to the City officials and serves as a liaison between the City and a variety of committees, boards, commissions, and citizen groups considering community issues.

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.

Mayor & Council	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$41,338	$41,015	$42,630	$42,630	0.0%
Purchased Contracted Services	8,681	11,042	18,182	22,233	22.3%
Supplies	3,849	3,213	2,356	4,408	87.1%
Other Costs	0	0	106,000	175,000	65.1%
Debt Service	170,036	85,018	0	0	NA
Total:	$223,904	$140,287	$169,168	$244,271	44.4%







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

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

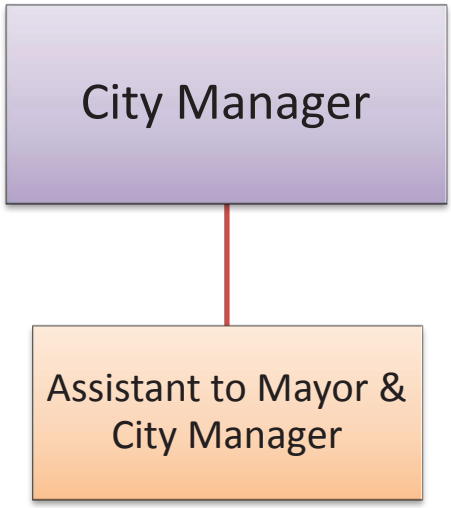
The City Manager will continue the effort of recruiting and retaining quality employees. In addition to challenging all employees to pursue their personal and professional growth objectives through training and education.

The City Manager 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 Manager will initiate the necessary steps to accomplish resolution.

The City Manager 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 Manager identifies a situation to be beyond the ability of the Department Head, the City Manager will personally and directly become involved to ensure a successful resolution.

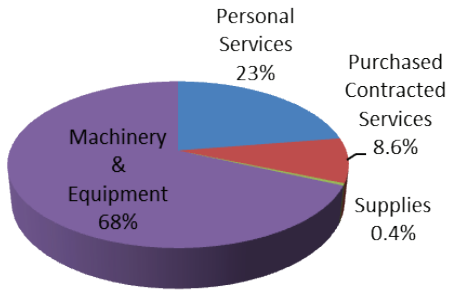
The City Manager will continue to encourage and support attempts to increase the beautification of the City by seeking additional grants and matching fund programs for trees, greenbelts, sidewalks and trails. He will ensure new park developments remain on schedule, within budget and receive highest positive 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.

Organizational Chart

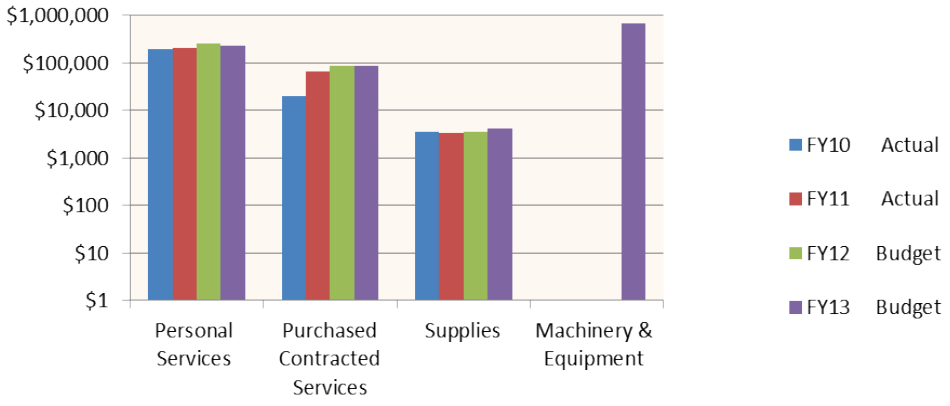


City Manager	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Manager	1		1		1	
Senior Administrative Assistant	1		1		1	
Total:	2	0	2	0	2	0

City Manager	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$193,490	$200,285	$260,041	$225,920	-13.1%
Purchased Contracted Services	20,366	65,241	88,373	86,670	-1.9%
Supplies	3,487	3,275	3,547	4,250	19.8%
Machinery & Equipment	0	0	0	685,350	NA
Total:	$217,343	$268,801	$351,961	$1,002,190	184.7%



Note: Machinery & Equipment is for one-time capital type Expenditures for various departments funded by the SDS settlement and is included in City Manager's Budget for administrative purpose.



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.

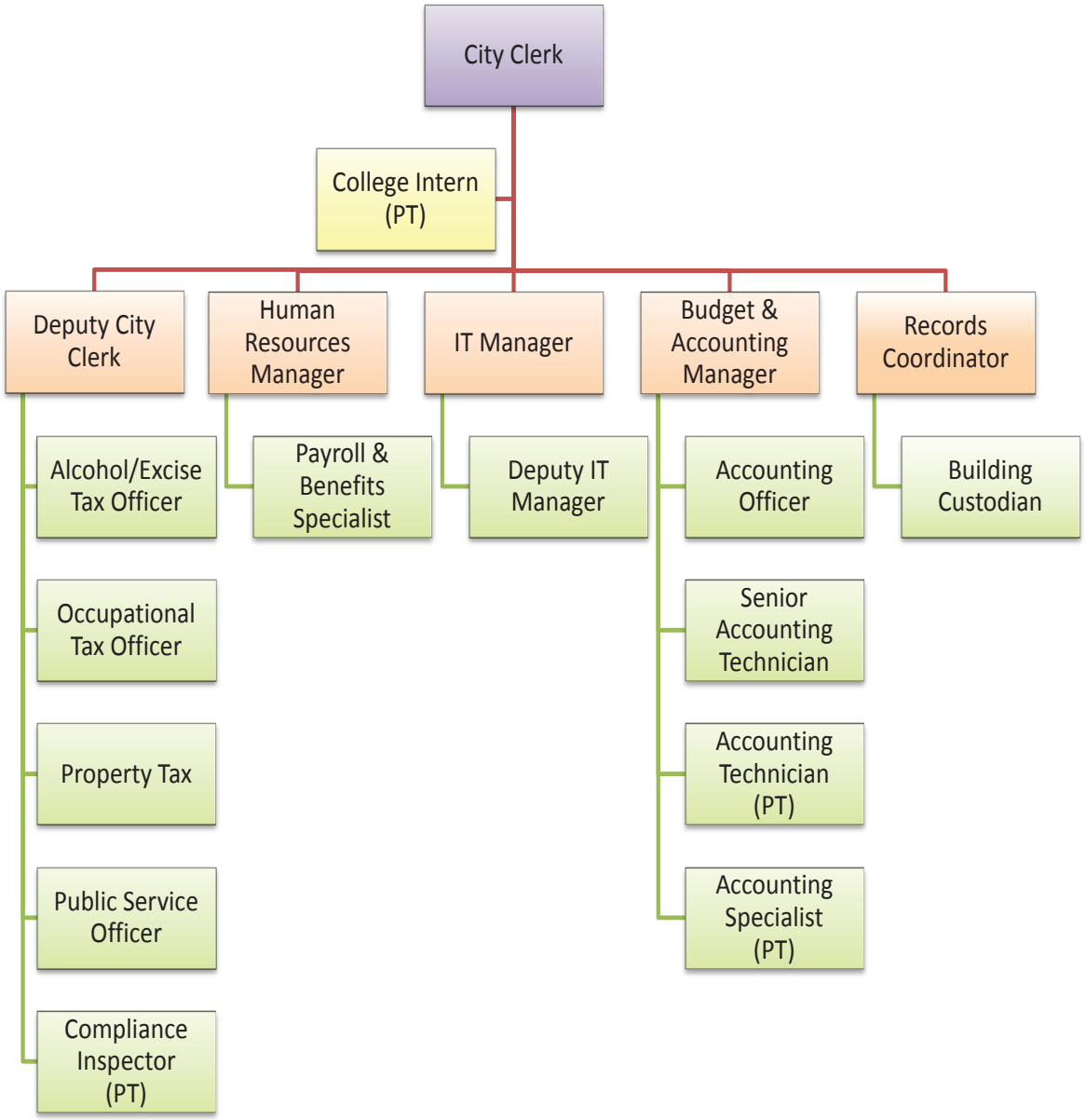
To maintain an environment that fosters a sense of purpose, innovation, accomplishments and personal development.

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.

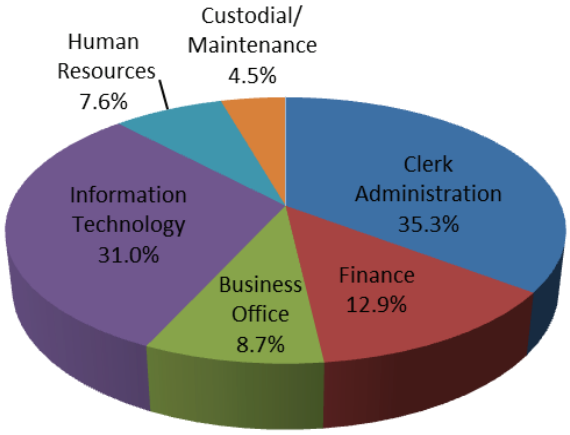
To continue to enhance the effectiveness of the department though the use of new technology.

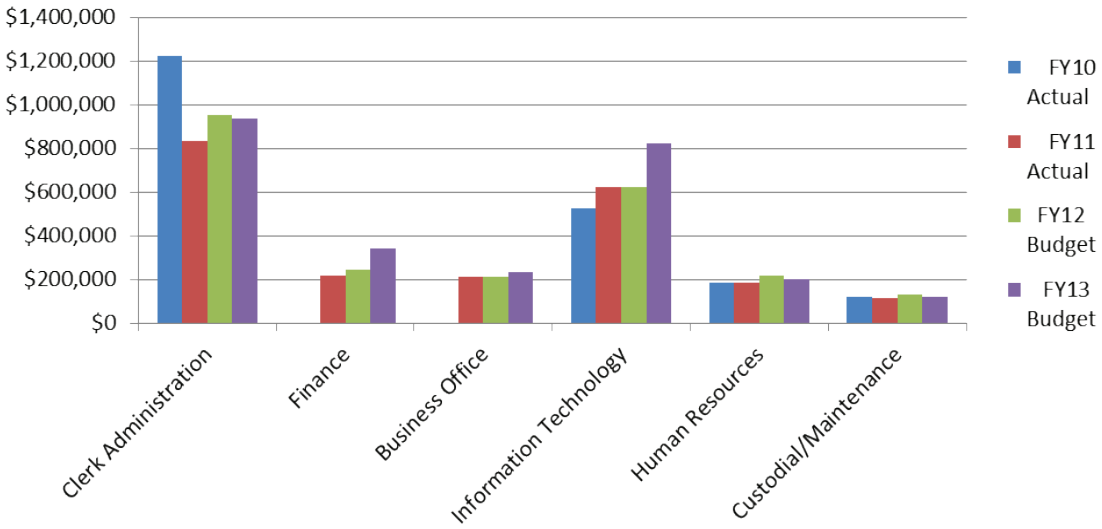
Organizational Chart



Fiscal Information

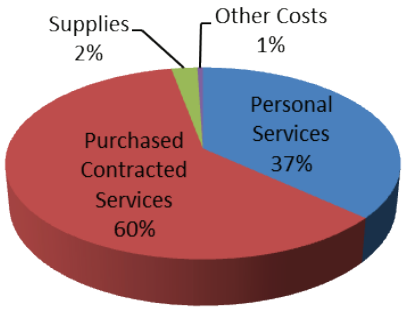
City Clerk/Business Office	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Clerk Administration	$1,224,475	$834,659	$950,387	$935,622	-1.6%
Finance	0	220,098	244,547	342,345	40.0%
Business Office	0	210,020	211,361	231,554	9.6%
Information Technology	523,330	622,819	624,206	822,276	31.7%
Human Resources	185,336	183,536	215,543	202,466	-6.1%
Custodial/Maintenance	121,403	115,525	132,525	118,586	-10.5%
Total: City Clerk/Business Office	$2,054,545	$2,186,656	$2,378,569	$2,652,849	11.5%

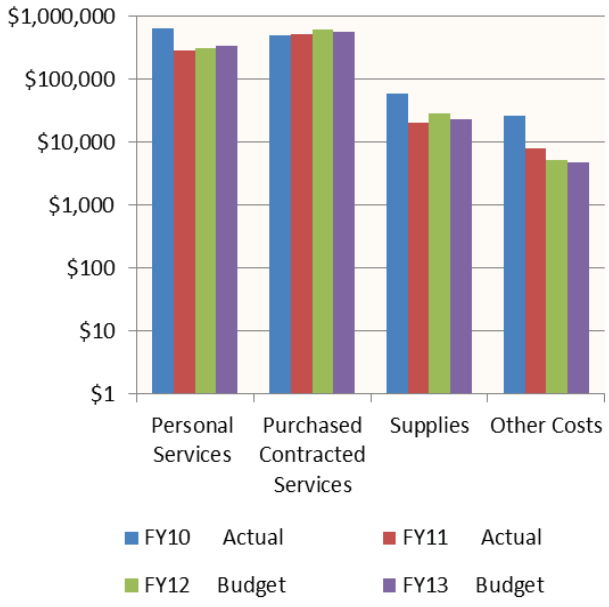




Clerk Administration	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Clerk	1		1		1	
Deputy City Clerk	1		1		1	
Records Coordinator	1		1		1	
Compliance Inspector		1		1		1
College Intern		1		1		1
Total:	3	2	3	2	3	2

Clerk Administration	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$639,207	$287,075	$311,202	$342,488	10.1%
Purchased Contracted Services	499,176	518,924	605,357	565,086	-6.7%
Supplies	59,280	20,563	28,588	23,188	-18.9%
Other Costs	26,813	8,096	5,240	4,860	-7.3%
Total:	$1,224,475	$834,659	$950,387	$935,622	-1.6%

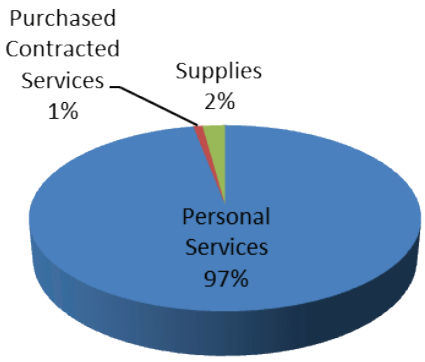


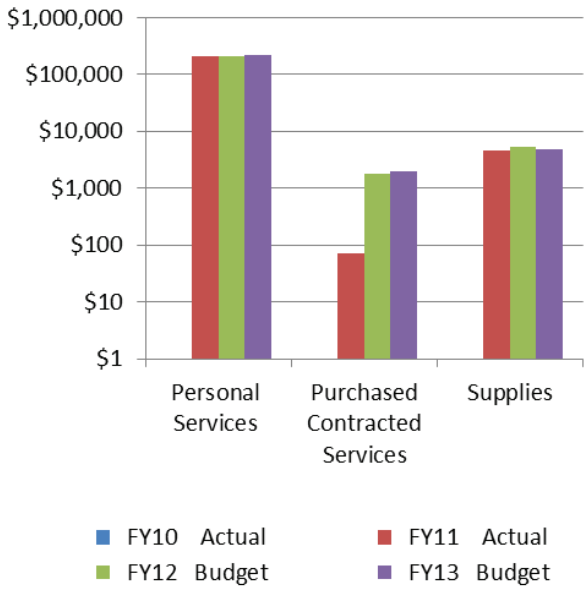


Fiscal Information

Business Office	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Property Tax Officer	1		1		1	
Occupational Tax Officer	1		1		1	
Alcohol/Excise Tax Officer	1		1		1	
Public Service Officer		1		1	1	
Total:	3	1	3	1	4	0

Business Office	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$0	$205,349	$204,209	$224,586	10.0%
Purchased Contracted Services	0	70	1,783	2,018	13.2%
Supplies	0	4,601	5,369	4,950	-7.8%
Total:	$0	$210,020	$211,361	$231,554	9.6%

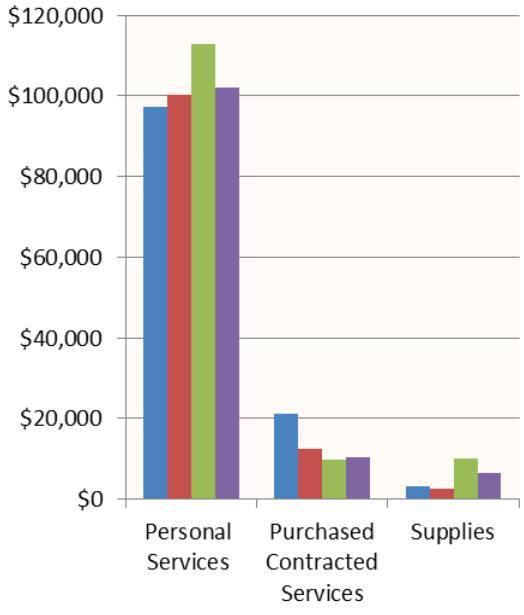


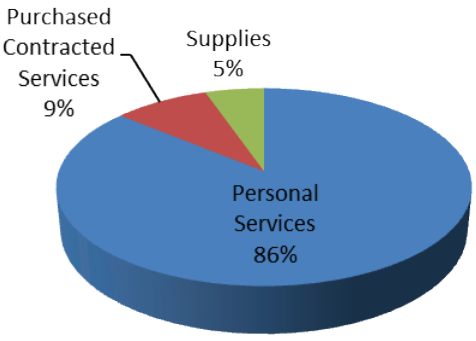


Fiscal Information

Custodial	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Senior Building Custodian	1		1			
Building Custodian	1	1	1	1	1	
Total :	2	1	2	1	1	0

Custodial/Building Maintenance	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$97,254	$100,341	$112,915	$101,961	-9.7%
Purchased Contracted Services	20,992	12,521	9,650	10,275	6.5%
Supplies	3,157	2,663	9,960	6,350	-36.2%
Total:	$121,403	$115,525	$132,525	$118,586	-10.5%

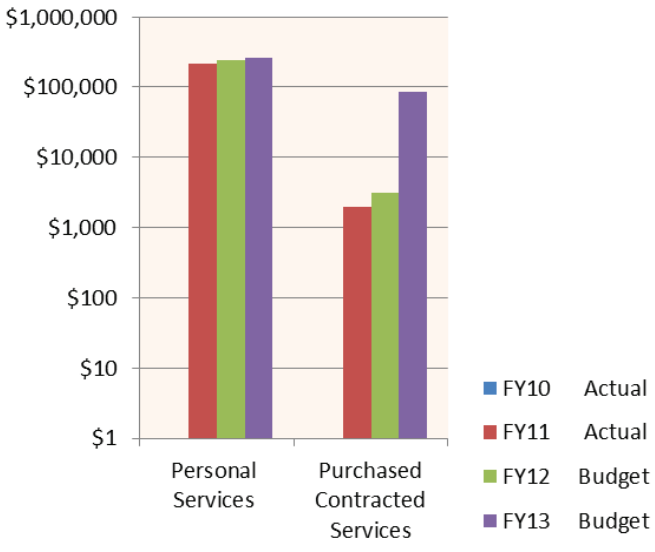


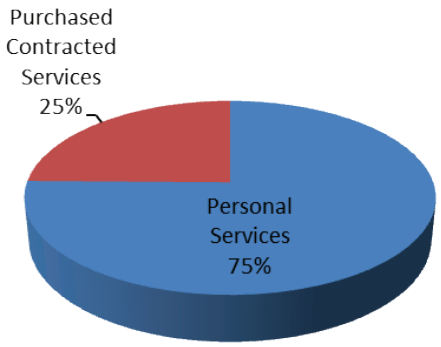


Fiscal Information

Finance Department	FY11		FY12		FY13	
	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		1		1
Accounting Specialist				1		1
Total:	3	2	3	2	3	2

Finance Department	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$0	$218,145	$241,407	$257,515	6.7%
Purchased Contracted Services	0	1,953	3,140	84,830	2601.6%
Total:	$0	$220,098	$244,547	$342,345	40.0%



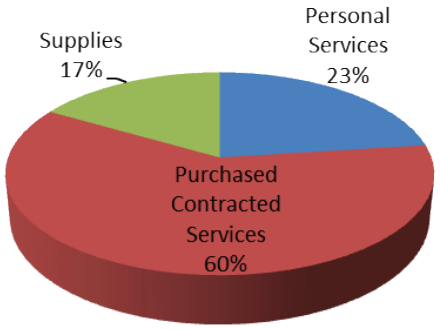


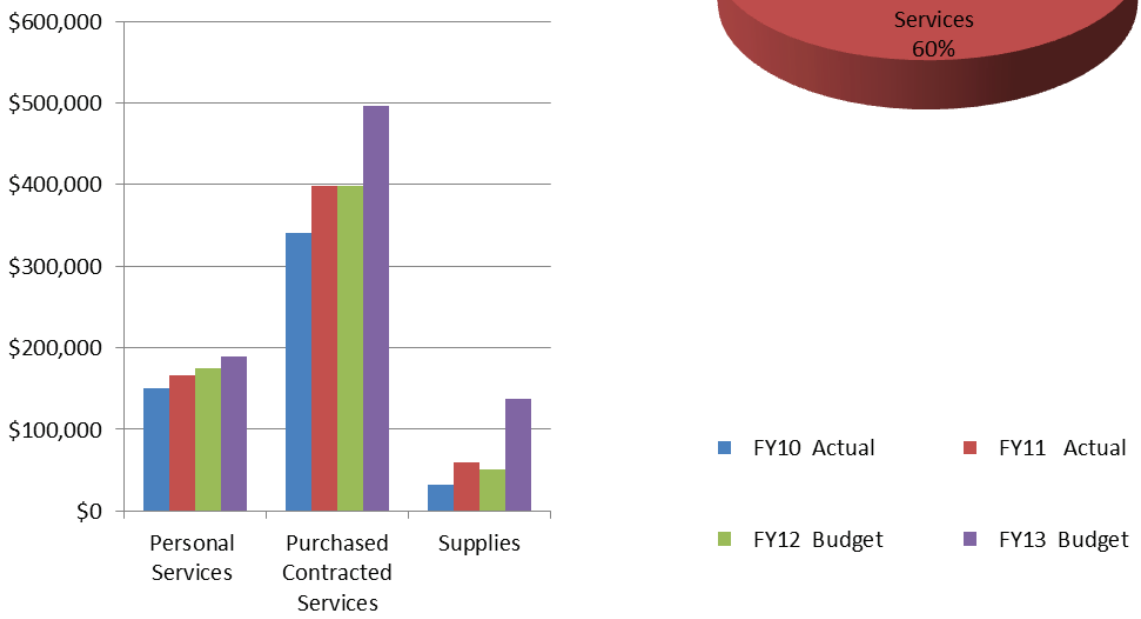
Purchased Contracted Services increased due to Bank/Credit Card fees and Annual audit fees transferred from General Government Department to Finance Department in FY13.

Fiscal Information

Information Technology	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Information Technology Manager	1		1		1	
Deputy Information Technology Manager	1		1		1	
Total:	2	0	2	0	2	0

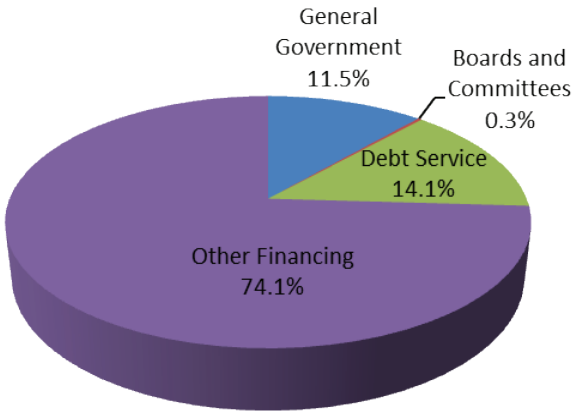
Information Technology	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$150,186	$165,993	$174,205	$188,849	8.4%
Purchased Contracted Services	340,563	397,741	398,531	496,267	24.5%
Supplies	32,582	59,085	51,470	137,160	166.5%
Total:	$523,330	$622,819	$624,206	$822,276	31.7%

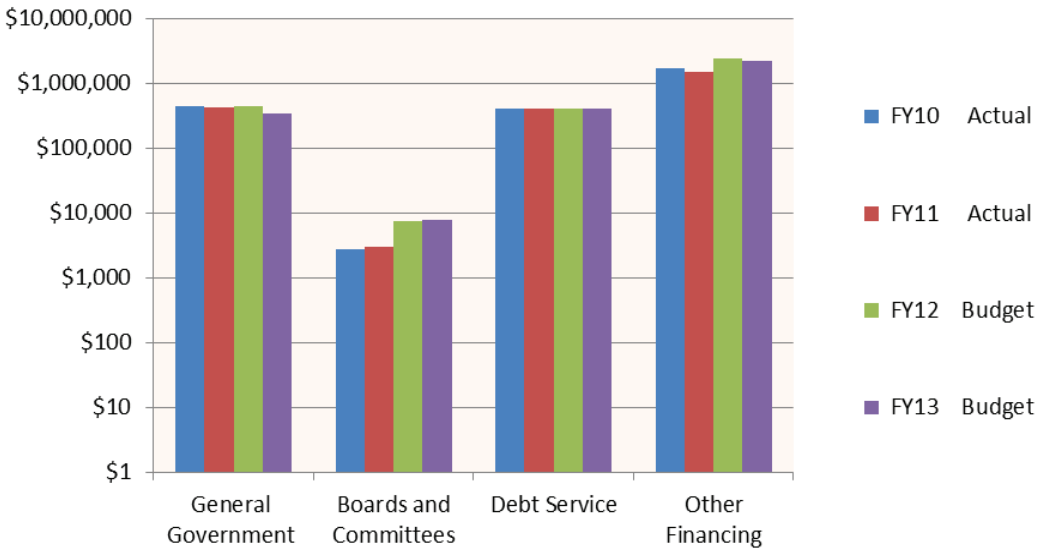




Fiscal Information

General Government	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
General Government	$435,958	$415,919	$440,517	$335,336	-23.9%
Boards and Committees	2,745	2,961	7,297	7,864	7.8%
Debt Service	412,091	412,091	412,093	412,095	0.0%
Other Financing	1,664,955	1,498,177	2,362,275	2,158,334	-8.6%
Total:	$2,515,749	$2,329,148	$3,222,182	$2,913,629	-9.6%

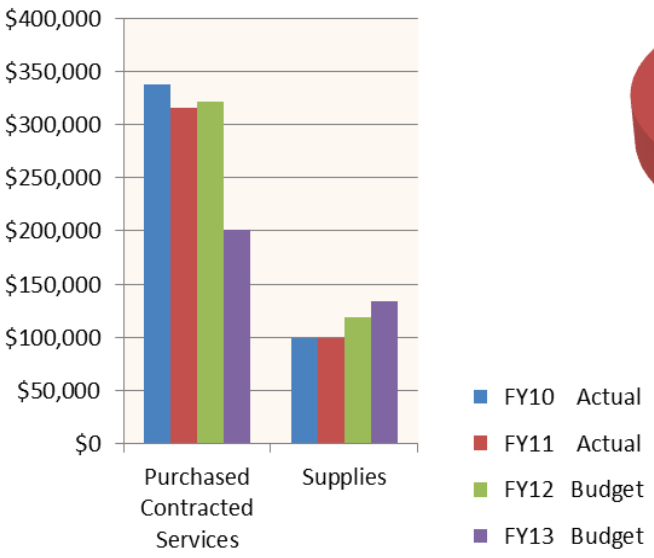


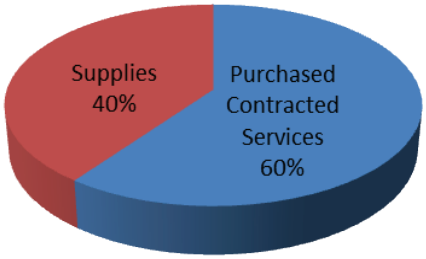


Fiscal Information

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.

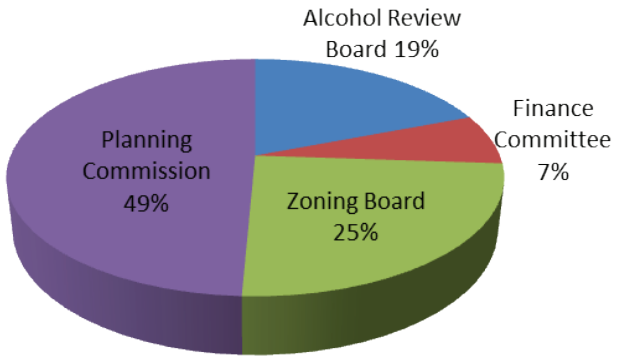
General Government	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$337,208	$316,176	$321,160	$201,248	-37.3%
Supplies	98,750	99,743	119,357	134,088	12.3%
Total:	$435,958	$415,919	$440,517	$335,336	-23.9%

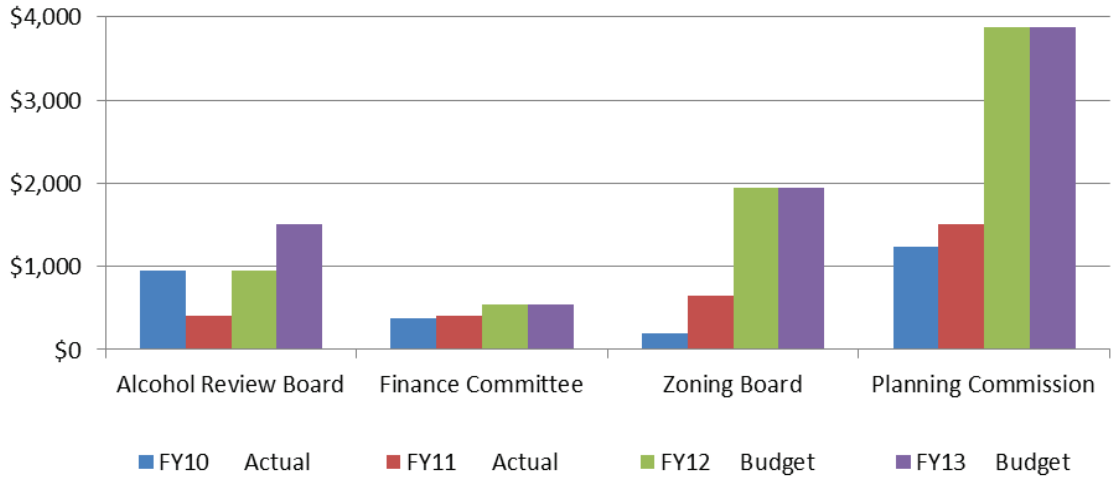




Fiscal Information

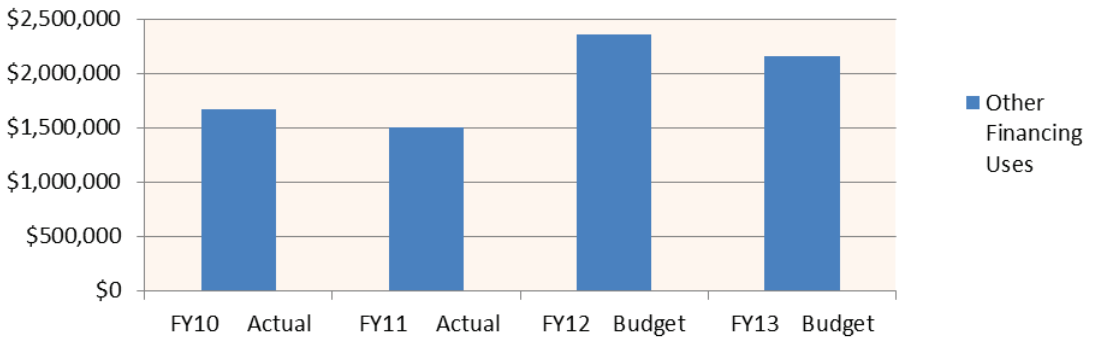
Boards & Committees	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Alcohol Review Board	$942	$404	$943	$1,510	60.1%
Finance Committee	377	404	540	540	0.0%
Zoning Board	188	644	1,938	1,938	0.0%
Planning Commission	1,238	1,509	3,876	3,876	0.0%
Total:	$2,745	$2,961	$7,297	$7,864	7.8%



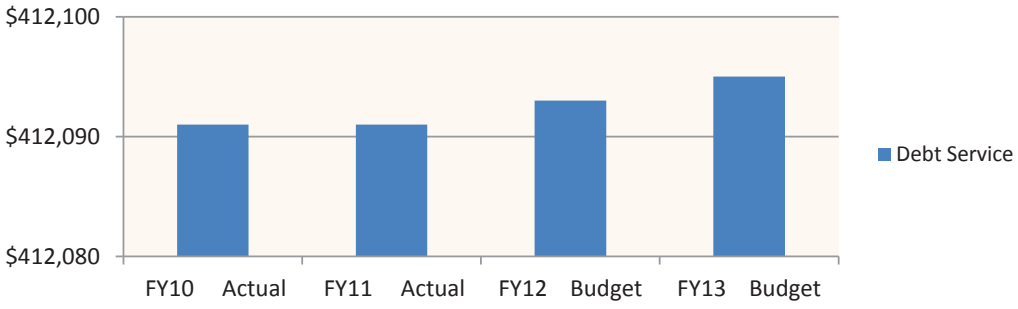


Fiscal Information

Other Financing	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Other Financing Uses	$1,664,955	$1,498,177	$2,362,275	$2,158,334	-8.6%
Total:	$1,664,955	$1,498,177	$2,362,275	$2,158,334	-8.6%



Debt Service	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Debt Service	$412,091	$412,091	$412,093	$412,095	0.0%
Total:	$412,091	$412,091	$412,093	$412,095	0.0%



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.

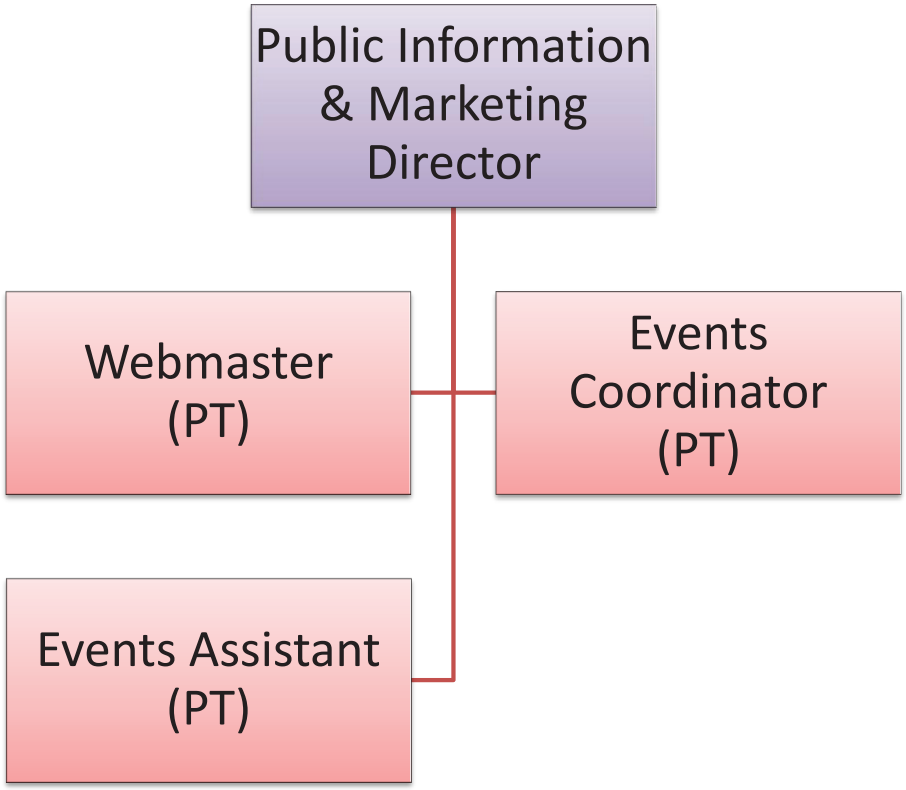
2. **Community Participation**
   Provide citizens with complete, accurate and timely information enabling them to make informed judgments. This will help the City to make the best decisions.

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.

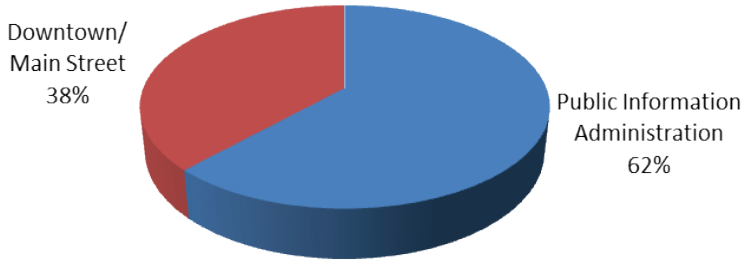
Organizational Chart

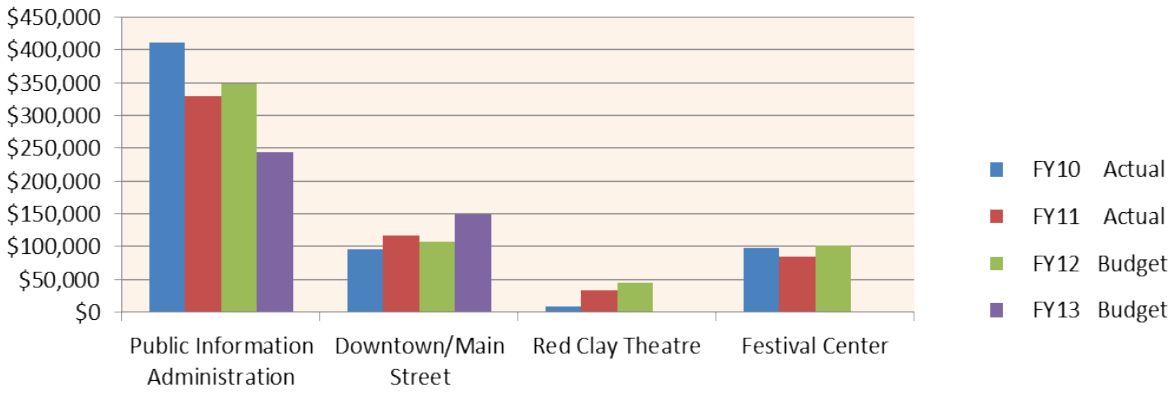


Public Information & Marketing

Fiscal Information

Public Information & Marketing	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Public Information Administration	$410,541	$328,887	$349,094	$244,875	-29.9%
Downtown/Main Street	96,364	117,040	108,035	149,486	38.4%
Red Clay Theatre	8,543	34,165	44,191	0	-100.0%
Festival Center	97,444	85,338	101,135	0	-100.0%
Total:	$612,892	$565,430	$602,455	$394,361	-34.5%

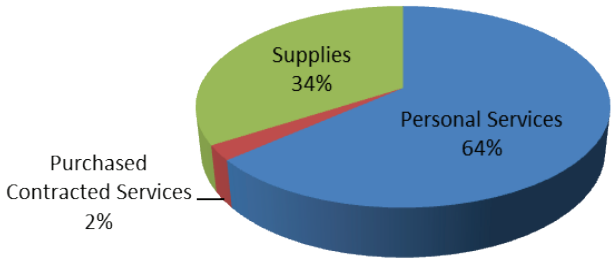


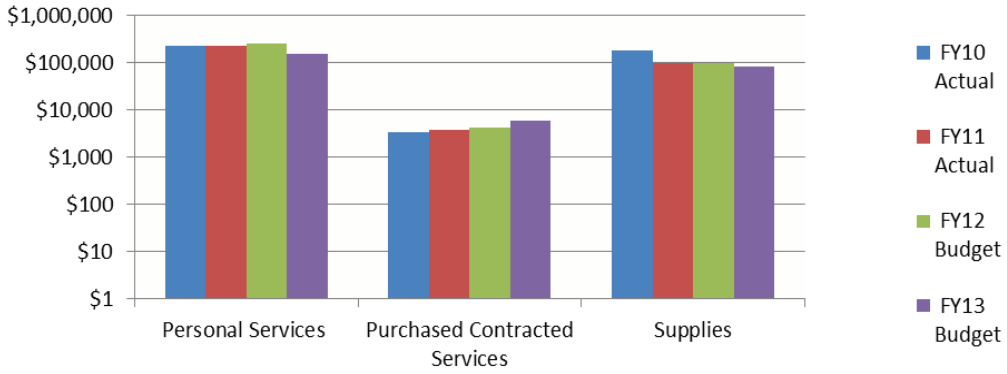


Fiscal Information

Public Information and Marketing	FY11 Full Time	FY11 Part-Time	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time
Public Information and Marketing Director	1		1		1	
Festival Center Manager	1		1			
Office Assistant		1		1		
Webmaster		1		1		1
Events Coordinator		1		1		1
Events Assistant		1		1		1
Total:	2	4	2	4	1	3

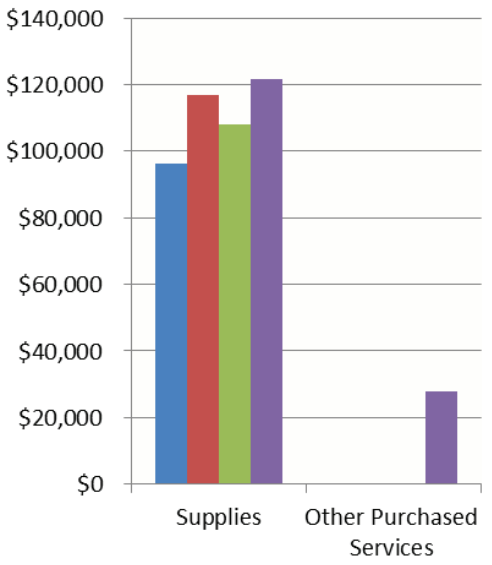
Public Information Administration	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$223,157	$226,699	$247,374	$155,997	-36.9%
Purchased Contracted Services	3,323	3,855	4,250	5,830	37.2%
Supplies	184,061	98,333	97,470	83,048	-14.8%
Total:	$410,541	$328,887	$349,094	$244,875	-29.9%

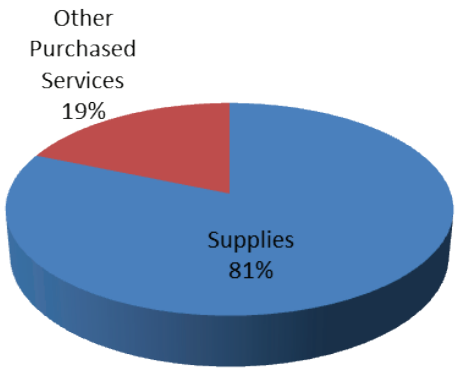




Fiscal Information

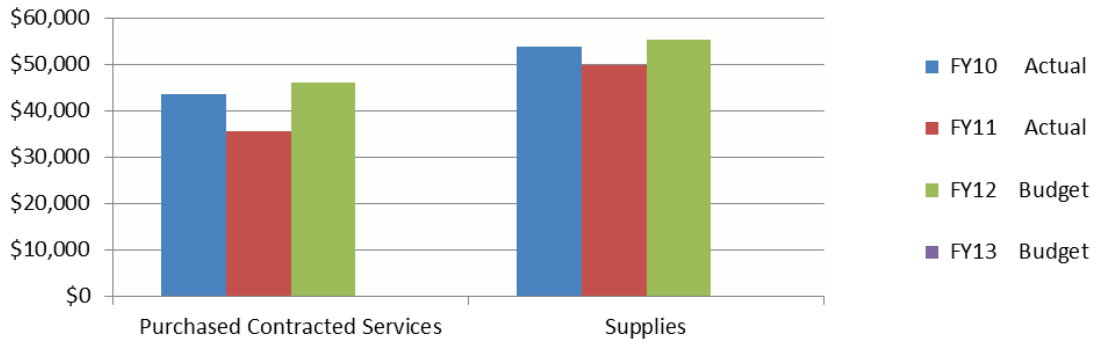
Downtown/Main Street	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Supplies	$96,364	$117,040	$108,035	$121,550	12.5%
Other Purchased Services	0	0	0	27,936	NA
Total:	$96,364	$117,040	$108,035	$149,486	38.4%





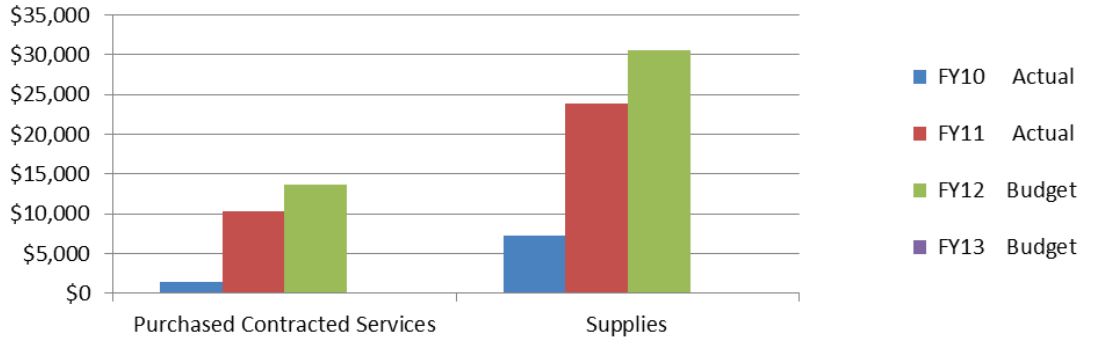
Fiscal Information

Festival Center	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$43,672	$35,514	$45,935	$0	-100%
Supplies	53,772	49,824	55,200	0	-100%
Total:	$97,444	$85,338	$101,135	$0	-100%



Red Clay Theatre	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$1,362	$10,363	$13,690	$0	-100.0%
Supplies	7,181	23,802	30,501	0	-100.0%
Total:	$8,543	$34,165	$44,191	$0	-100.0%

Note: Red Clay Theatre transferred to theatre management.



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.

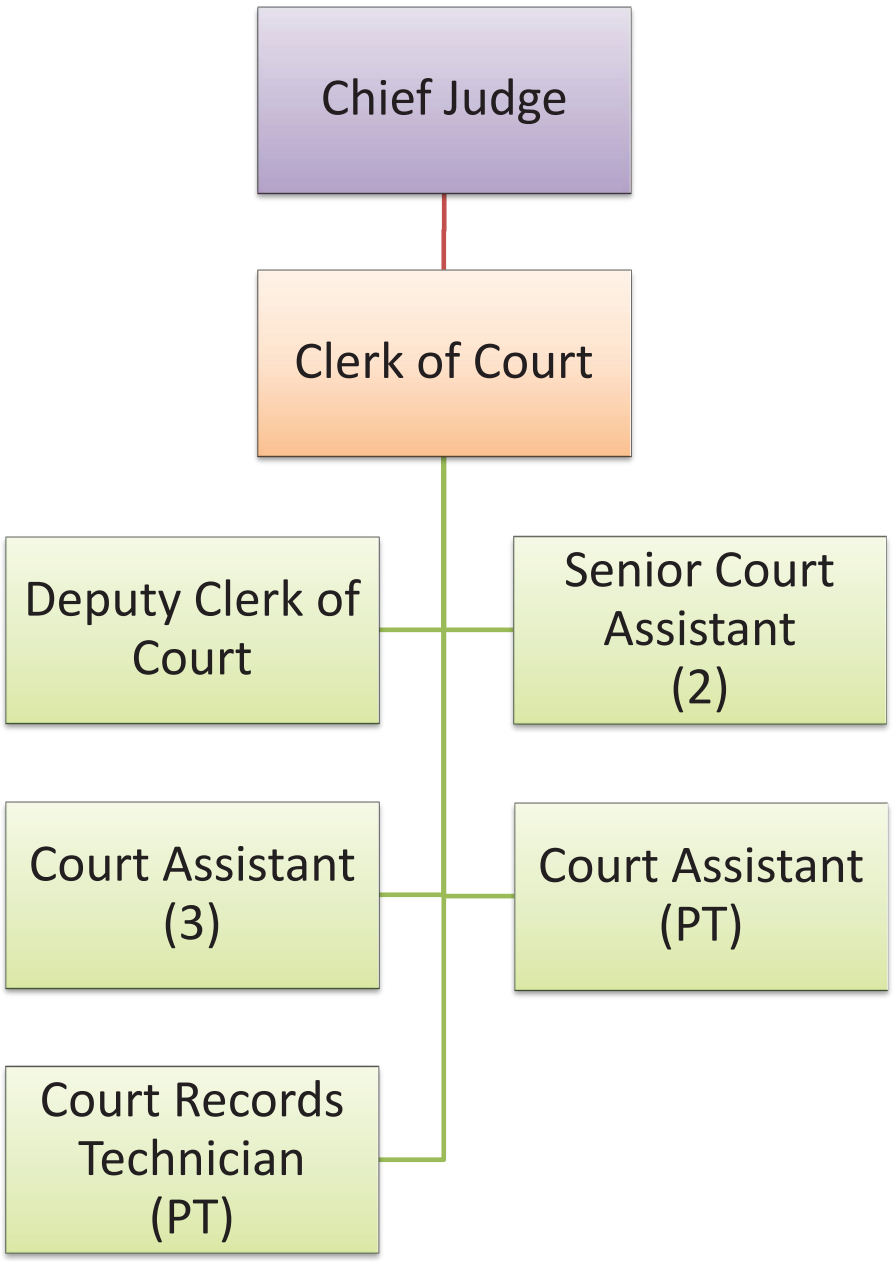
The City of Duluth is home to a diverse population. In an effort to serve this population, the court employs a very diverse staff including an Asian-American Associate Judge to assists the Chief Judge.

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.

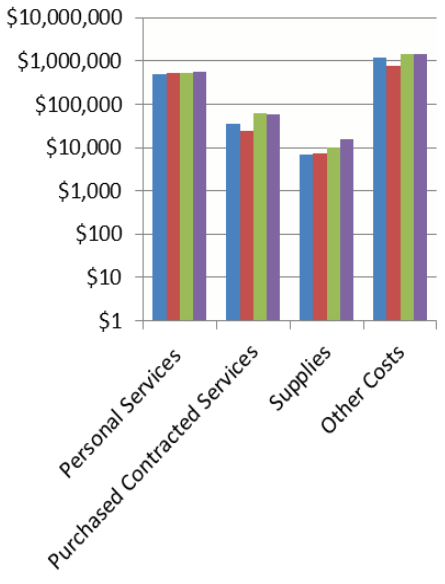
Organizational Chart

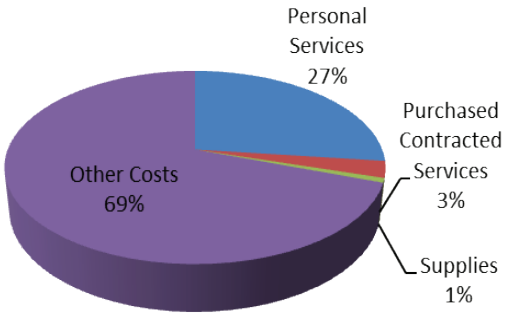


Fiscal Information

Municipal Court	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Chief Court Judge	1		1		1	
Clerk of Court	1		1		1	
Deputy Clerk of Court	1		1		1	
Senior Court Assistants	3		3		2	
Court Assistant/Secretary	1		1		1	
Court Assistant	1	1	1	1	2	1
Court Records Technician		1		1		1
Total :	8	2	8	2	8	2

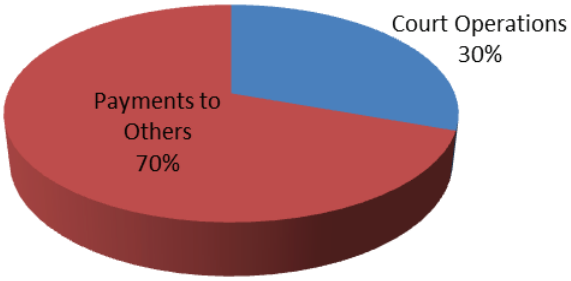
Municipal Court	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$493,005	$513,375	$521,703	$560,988	7.5%
Purchased Contracted Services	35,171	24,395	62,428	57,582	-7.8%
Supplies	6,950	7,227	10,025	15,595	55.6%
Other Costs	1,184,950	783,533	1,450,391	1,450,391	0.0%
Total:	$1,720,076	$1,328,530	$2,044,547	$2,084,556	2.0%

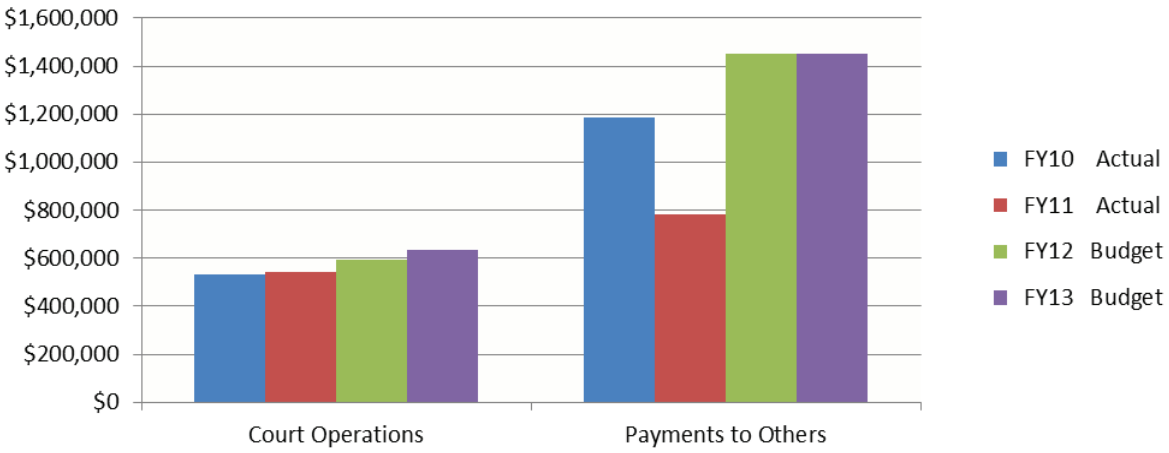




Fiscal Information

Municipal Court	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Court Operations	$535,126	$544,997	$594,156	$634,165	6.7%
Payments to Others	1,184,950	783,533	1,450,391	1,450,391	0.0%
Total: Municipal Court	$1,720,076	$1,328,530	$2,044,547	$2,084,556	2.0%





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

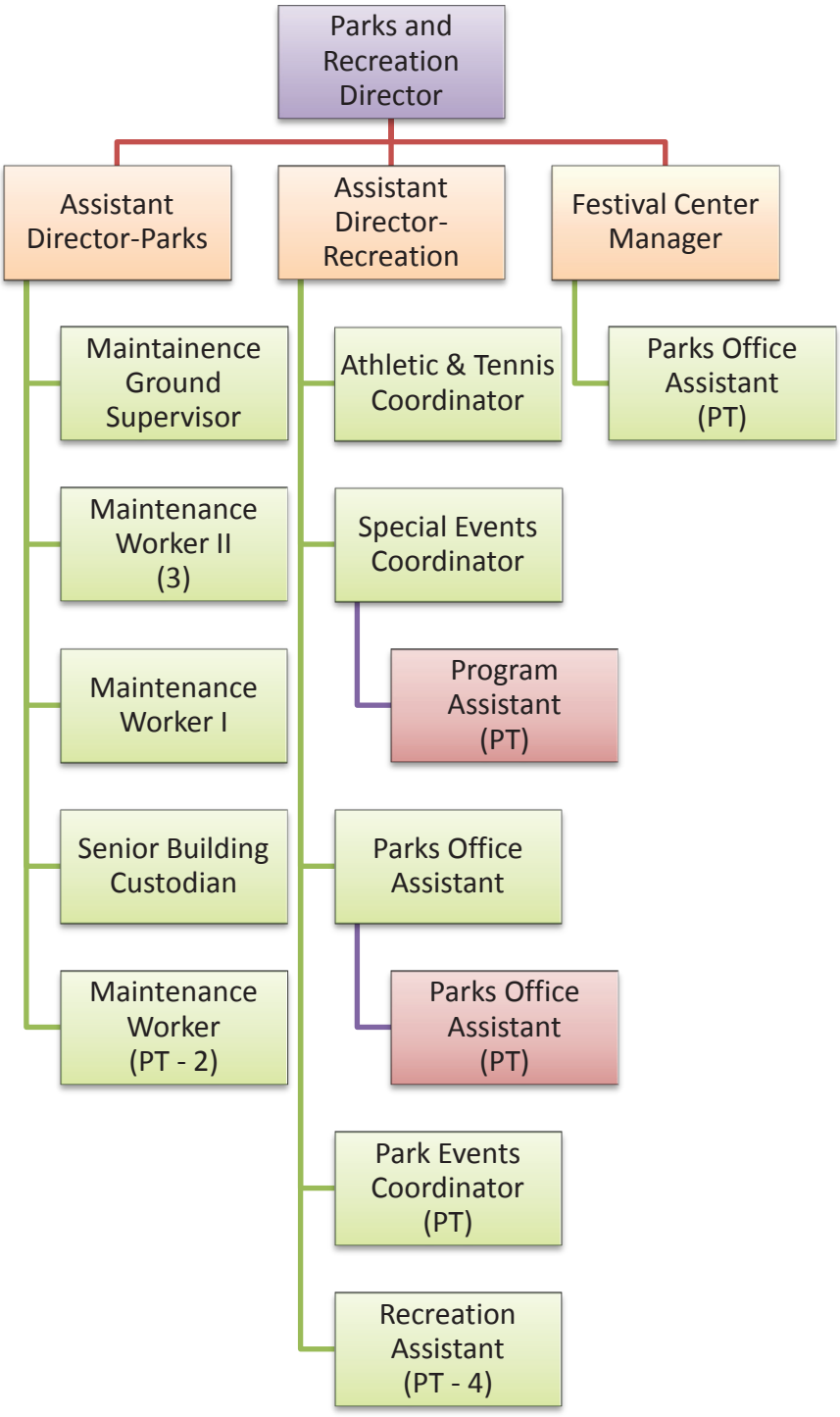
The City of Duluth Parks and Recreation will provide the optimum recreational facilities with quality programs to ensure the standard of excellence for all the citizens of Duluth.

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.

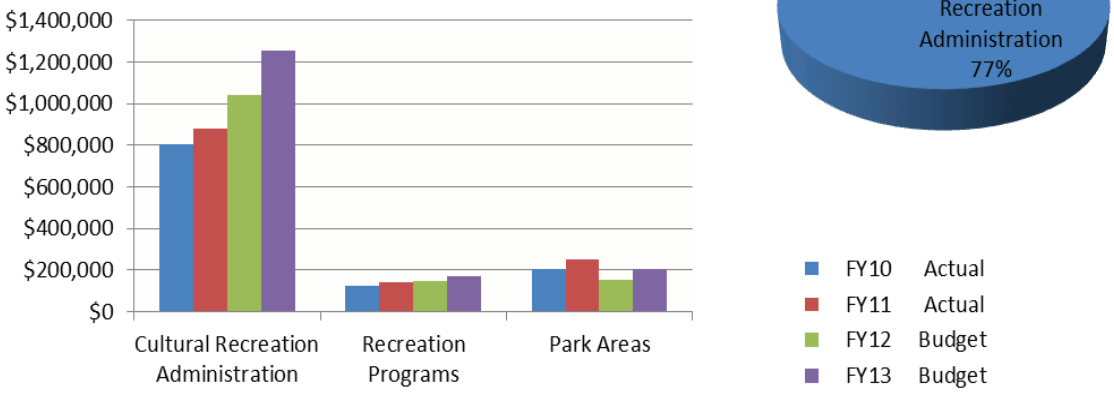
Organizational Chart

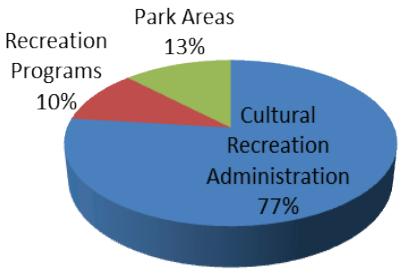


Fiscal Information

Parks and Recreation	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Parks and Recreation Director	1		1		1	
Assistant Director - Parks			1		1	
Assistant Director - Recreation			1		1	
Festival Center Manager					1	
Parks Administration Office	1					
Parks Recreation Manager	1					
Athletic & Tennis Coordinator	1		1		1	
Special Events Coordinator	1	1	1		1	
Maintenance Ground Supervisor	1		1		1	
Parks Office Assistant	1	1	1	1	1	2
Parks Maintenance Supervisor	1					
Maintenance Worker II	3		3		3	
Maintenance Worker I		2		2	1	2
Senior Building Custodian					1	
Park Events Coordinator						1
Program Assistant		1		1		1
Recreation Assistant		3		5		4
Total:	11	8	10	9	13	10

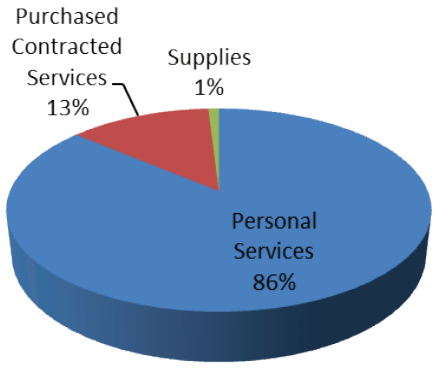
Parks & Recreation	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Cultural Recreation Administration	$807,027	$877,504	$1,042,968	$1,254,088	20.2%
Recreation Programs	123,878	139,945	148,592	172,258	15.9%
Park Areas	203,806	248,738	152,456	205,733	34.9%
Total:	$1,134,712	$1,266,187	$1,344,016	$1,632,079	21.4%

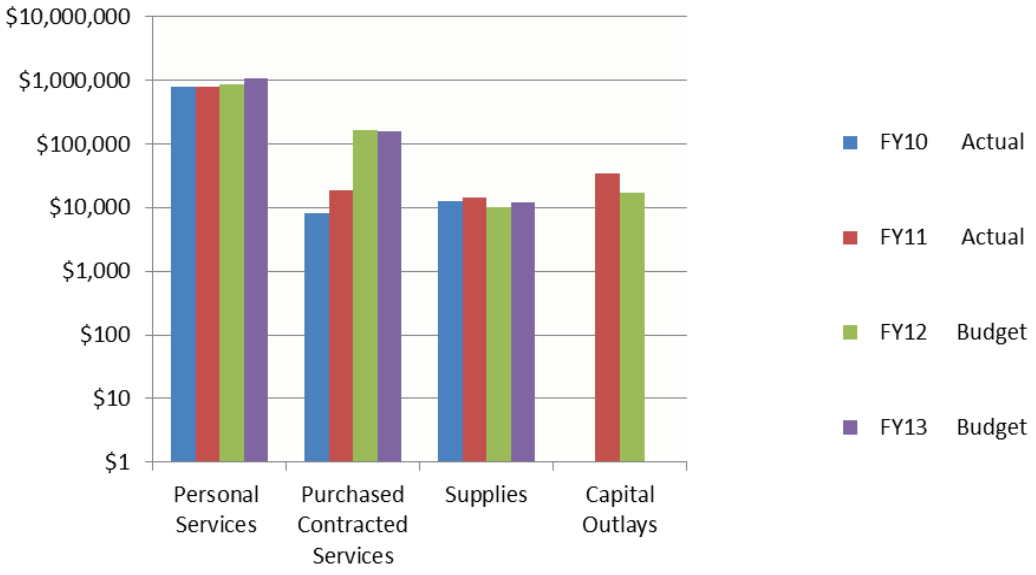




Fiscal Information

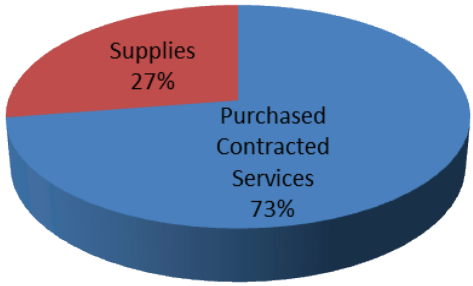
Cultural Recreation Administration	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$786,185	$809,770	$851,527	$1,080,021	26.8%
Purchased Contracted Services	8,226	18,501	164,070	161,987	-1.3%
Supplies	12,616	14,179	10,371	12,080	16.5%
Capital Outlays	0	35,054	17,000	0	-100.0%
Total:	$807,027	$877,504	$1,042,968	$1,254,088	20.2%

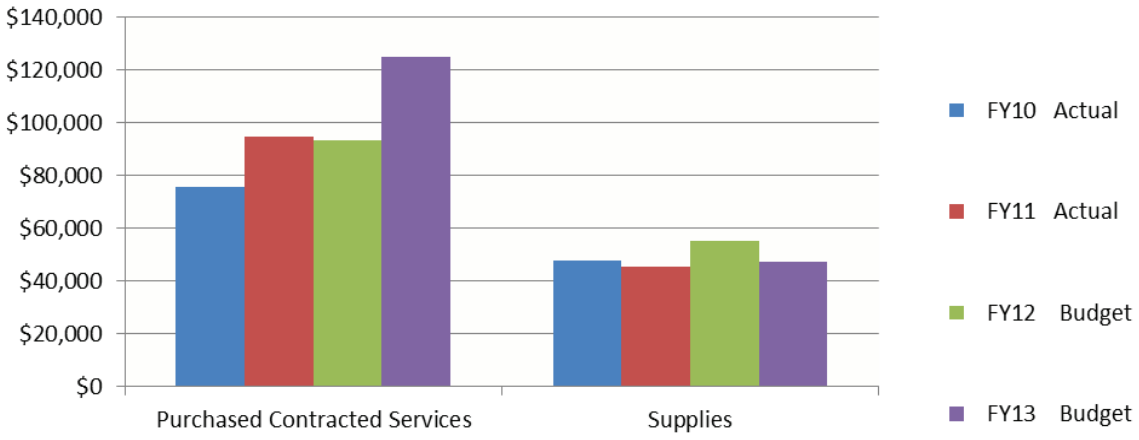




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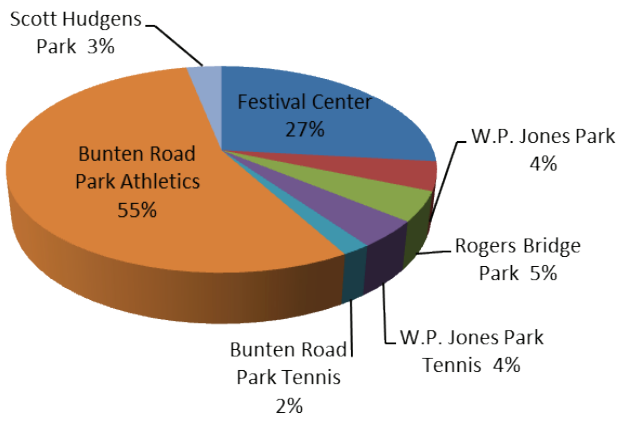
Recreational Programs	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$75,866	$94,587	$93,414	$125,000	33.8%
Supplies	48,013	45,358	55,178	47,258	-14.4%
Total:	$123,878	$139,945	$148,592	$172,258	15.9%

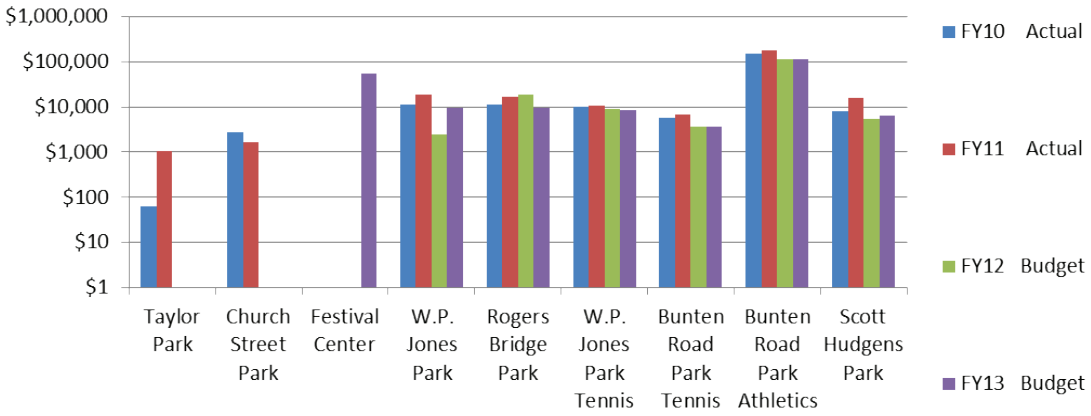




Fiscal Information

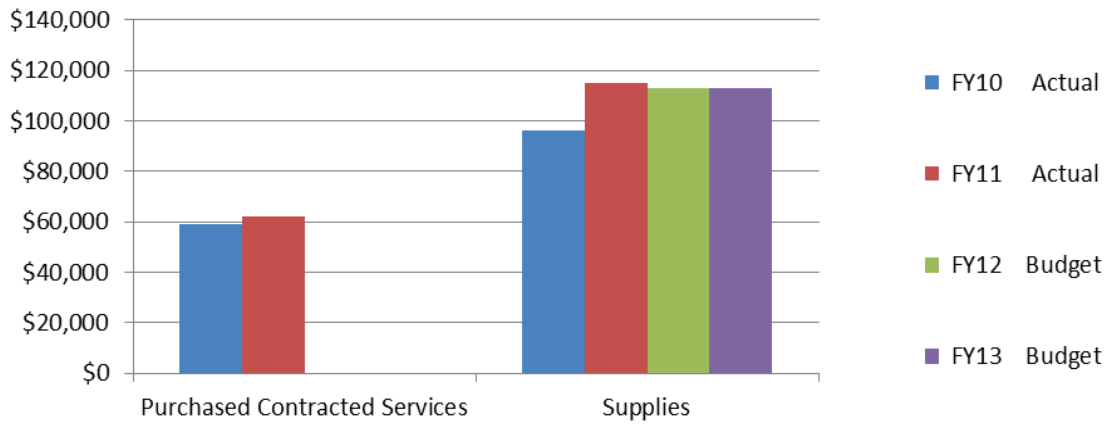
Park Areas	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Taylor Park	$61	$1,062	$0	$0	NA
Church Street Park	2,802	1,652	0	0	NA
Festival Center	0	0	0	55,000	NA
W.P. Jones Park	11,343	18,804	2,440	9,300	281.1%
Rogers Bridge Park	11,180	16,815	19,083	9,520	-50.1%
W.P. Jones Park Tennis	10,019	10,751	9,200	8,620	-6.3%
Bunten Road Park Tennis	5,661	6,571	3,730	3,730	0.0%
Bunten Road Park Athletics	154,845	177,233	112,682	113,062	0.3%
Scott Hudgens Park	7,895	15,850	5,321	6,501	22.2%
Total:	$203,806	$248,738	$152,456	$205,733	34.9%





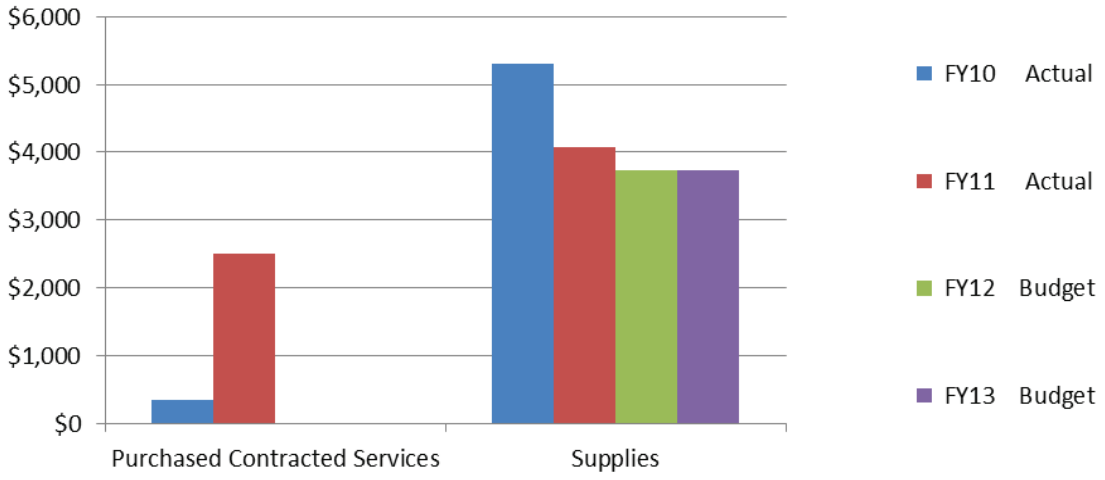
Fiscal Information

Bunten Road Park Athletics	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$58,764	$62,260	$0	$0	NA
Supplies	96,081	114,972	112,682	113,062	0.3%
Total:	$154,845	$177,232	$112,682	$113,062	0.3%



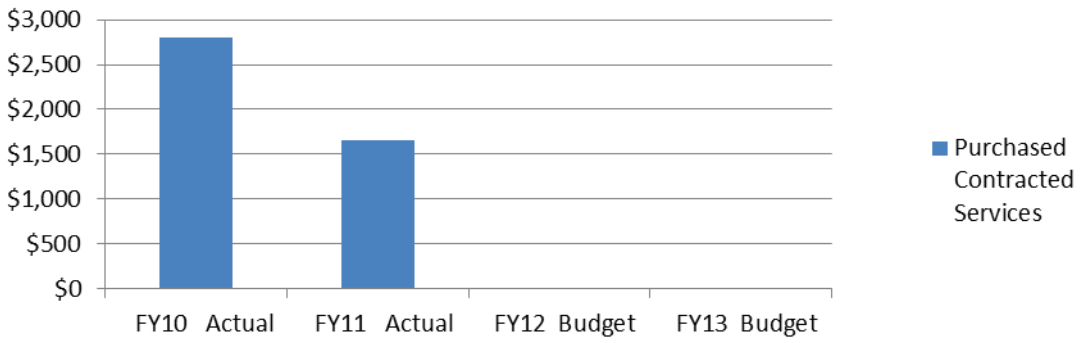
Fiscal Information

Bunten Road Park Tennis	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$348	$2,494	$0	$0	NA
Supplies	5,313	4,077	3,730	3,730	0.0%
Total:	$5,661	$6,571	$3,730	$3,730	0.0%



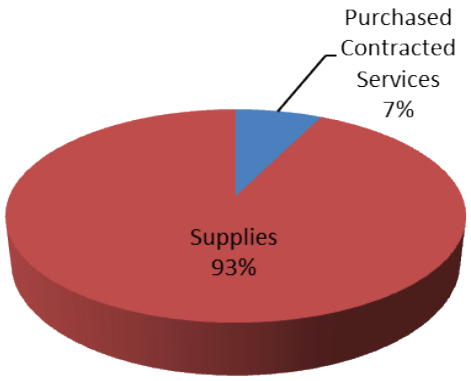
Fiscal Information

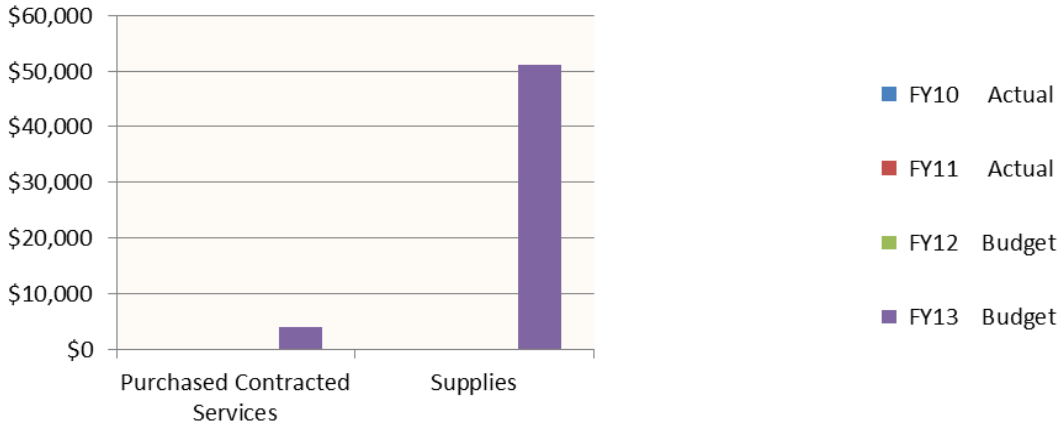
Church Street Park	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$2,802	$1,652	$0	$0	NA
Total:	$2,802	$1,652	$0	$0	NA



Fiscal Information

Festival Center	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$0	$0	$0	$4,000	NA
Supplies	0	0	0	51,000	NA
Total:	$0	$0	$0	$55,000	NA

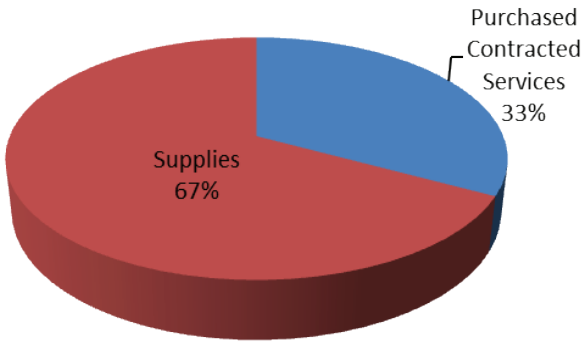


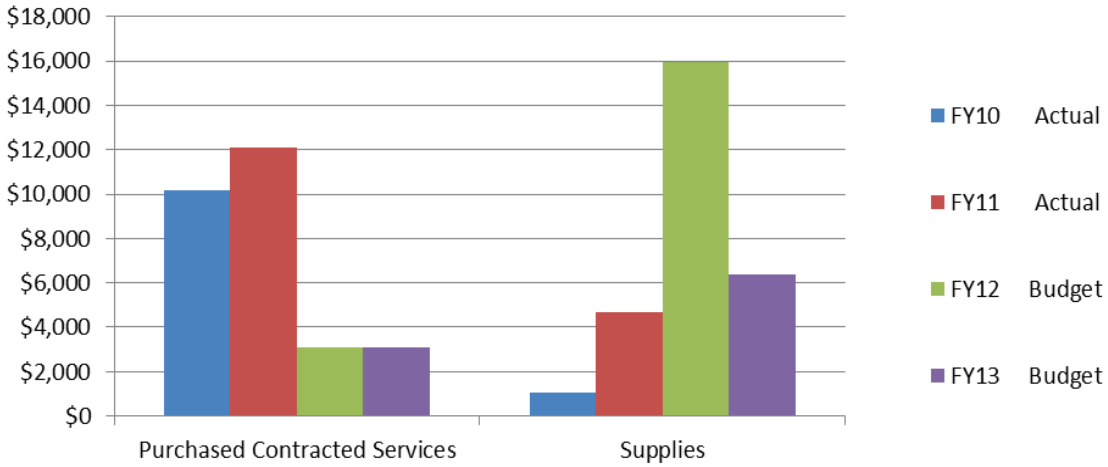


Note: Festival Center was transferred from Public Information & Marketing department in FY13

Fiscal Information

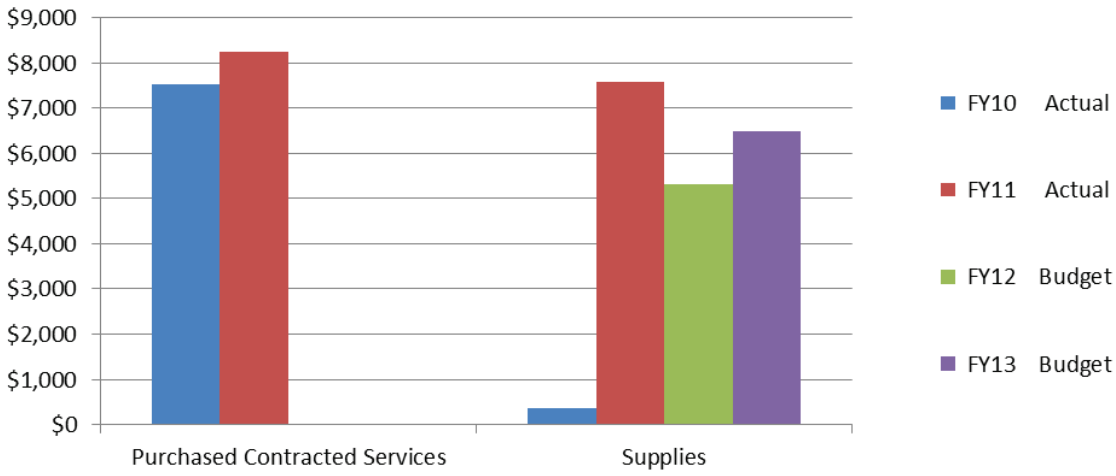
Rogers Bridge Park	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$10,152	$12,117	$3,120	$3,120	0.0%
Supplies	1,028	4,698	15,963	6,400	-59.9%
Total:	$11,180	$16,815	$19,083	$9,520	-50.1%





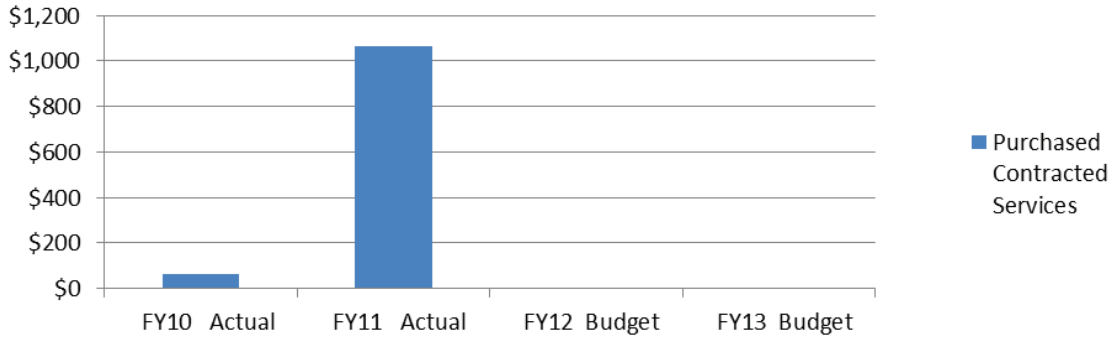
Fiscal Information

Scott Hudgens Park	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$7,539	$8,261	$0	$0	NA
Supplies	356	7,588	5,321	6,501	22.2%
Total:	$7,895	$15,849	$5,321	$6,501	22.2%



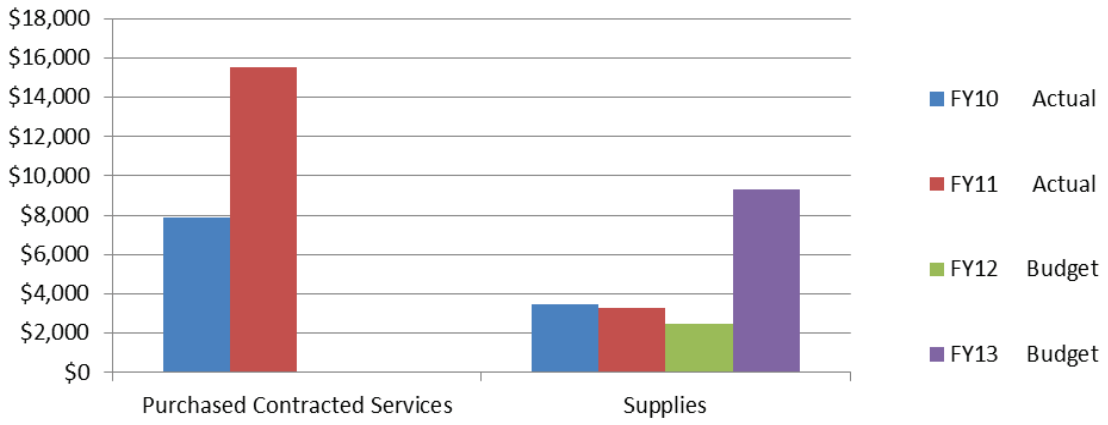
Fiscal Information

Taylor Park	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$61	$1,062	$0	$0	NA
Total:	$61	$1,062	$0	$0	NA



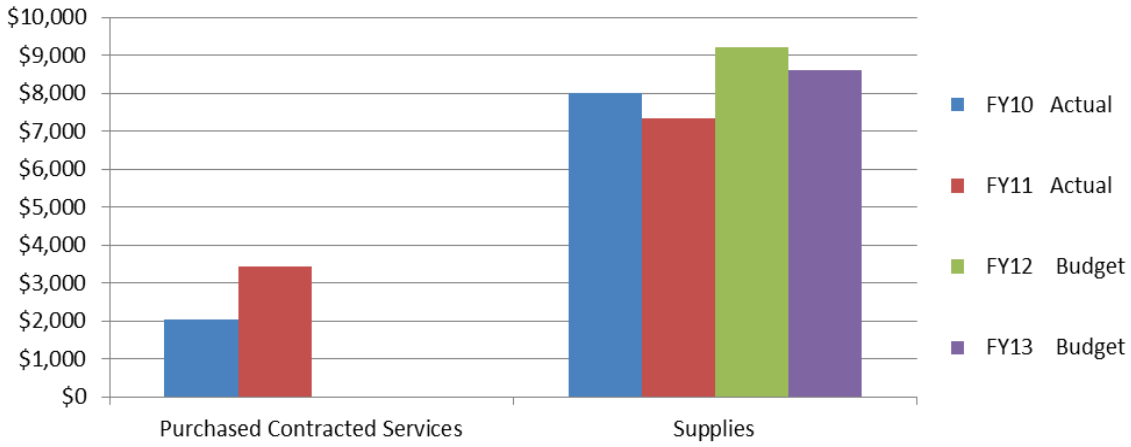
Fiscal Information

W.P. Jones Park	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$7,851	$15,539	$0	$0	NA
Supplies	3,493	3,265	2,440	9,300	281.1%
Total:	$11,344	$18,804	$2,440	$9,300	281.1%



Fiscal Information

W.P. Jones Park Tennis	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$2,028	$3,425	$0	$0	NA
Supplies	7,991	7,326	9,200	8,620	-6.3%
Total:	$10,019	$10,751	$9,200	$8,620	-6.3%



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.

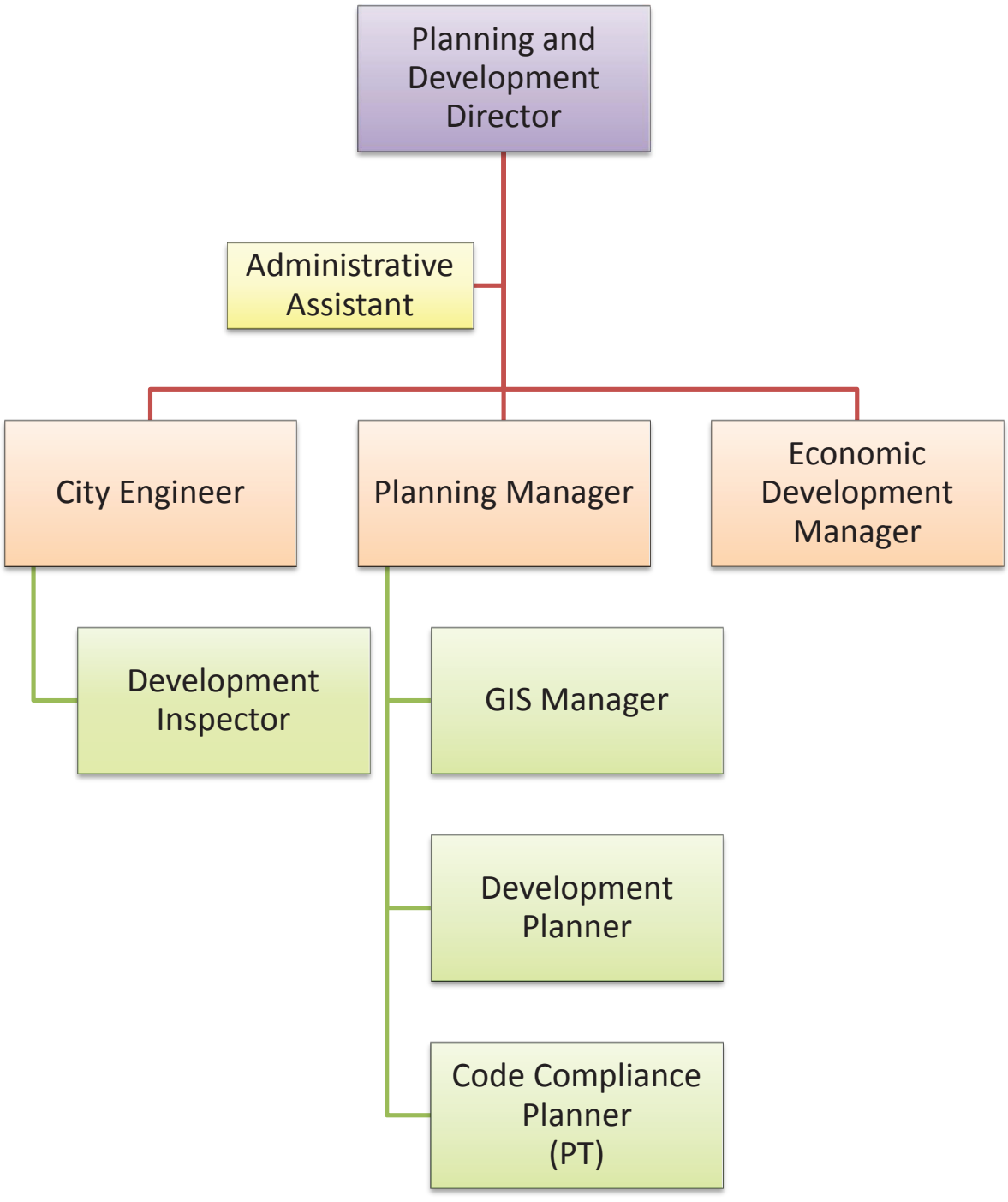
The incremental planning objectives reflect the focus on the community character of the City of Duluth which balances the desire to maintain the small-town feel with a priority to encourage quality of life improvements for the future. Through our work, we will develop plans for the City of Duluth that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

Organizational Chart

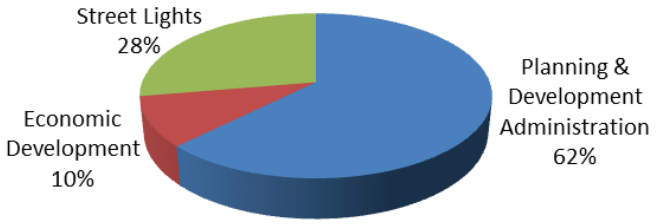


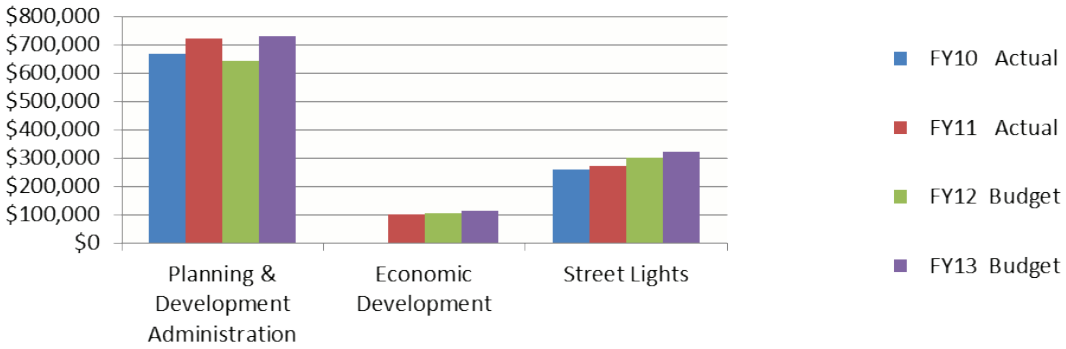
Planning & Development Administration

Fiscal Information

Planning & Development	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Planning & Development Director	1		1		1	
Planning Manager					1	
Senior Planner	1		1			
City Engineer		1	1		1	
GIS Manager	1		1		1	
Development Inspector	1		1		1	
Development Planner	1		1		1	
Code Compliance Planner	1		1			1
Administrative Assistant	1		1		1	
Total:	7	1	8	0	7	1

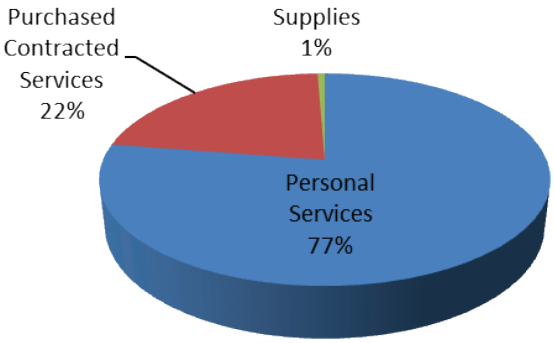
Planning & Development	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Planning & Development Administration	$667,896	$721,635	$641,341	$728,928	13.7%
Economic Development	0	102,010	105,392	114,254	8.4%
Street Lights	259,611	273,198	301,727	323,049	7.1%
Total:	$927,507	$1,096,843	$1,048,460	$1,166,231	11.2%

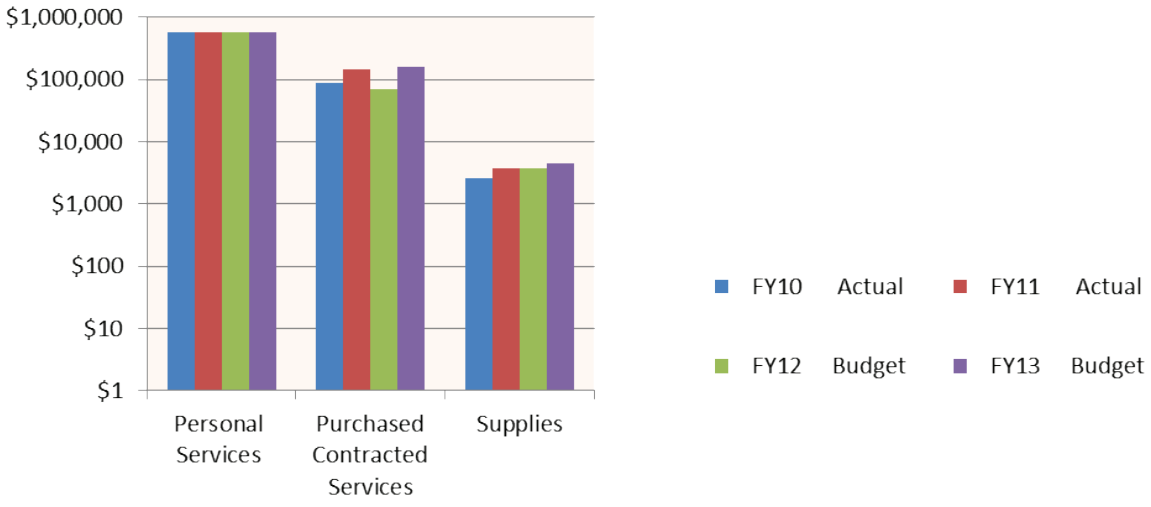




Fiscal Information

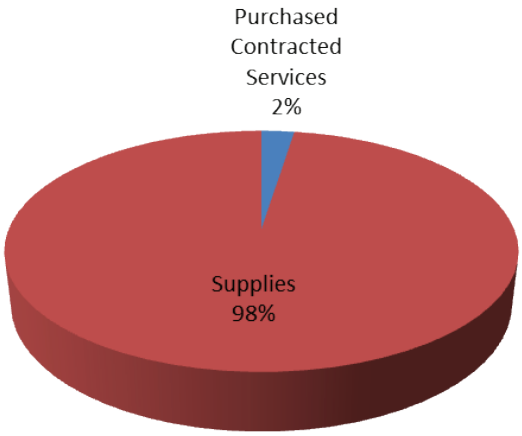
Planning & Development Administration	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$578,255	$570,856	$565,553	$564,598	-0.2%
Purchased Contracted Services	87,078	146,002	71,003	159,830	125.1%
Supplies	2,562	3,777	3,785	4,500	18.9%
Other Costs	0	1,000	1,000	0	-100.0%
Total:	$667,896	$721,635	$641,341	$728,928	13.7%

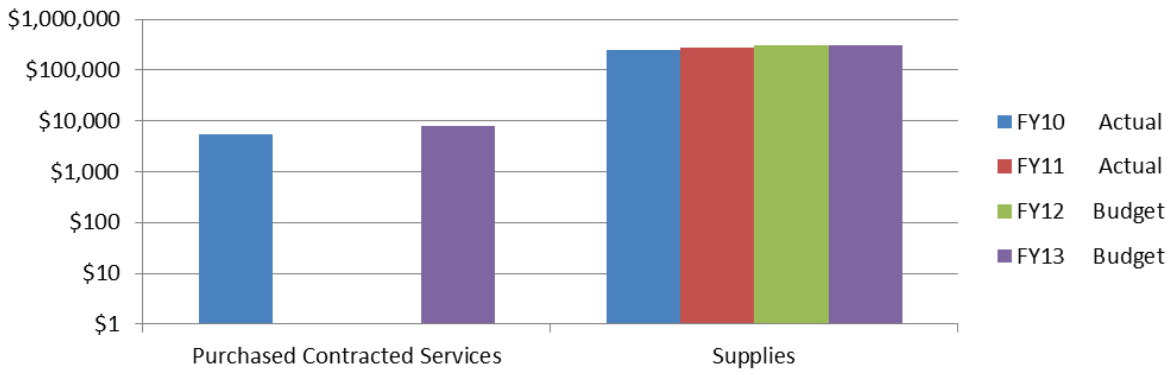




Fiscal Information

Street Lights	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$5,469	$0	$0	$8,000	NA
Supplies	254,142	273,198	301,727	315,049	4.4%
Total:	$259,611	$273,198	$301,727	$323,049	7.1%

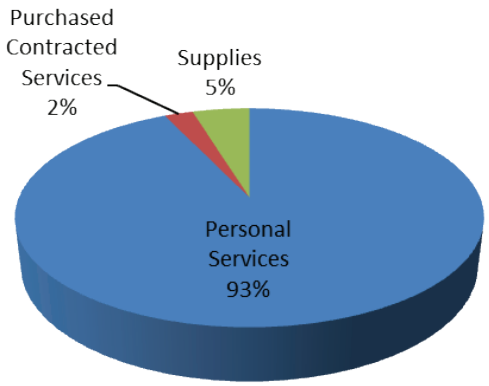


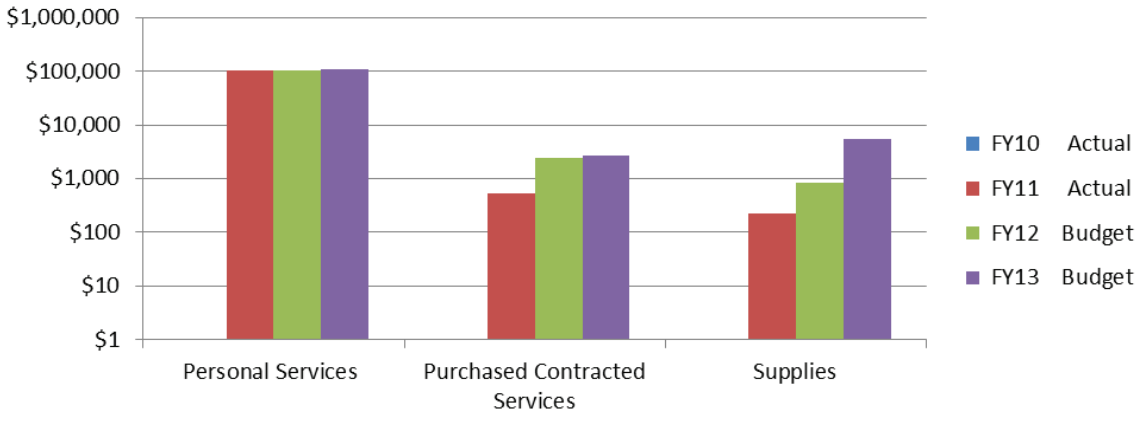


Fiscal Information

Economic Development	FY11 Full Time	FY11 Part-Time	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time
Economic Development Manager	1		1		1	
Total:	1	0	1	0	1	0

Economic Development	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$0	$101,248	$102,167	$106,194	3.9%
Purchased Contracted Services	0	537	2,400	2,680	11.7%
Supplies	0	225	825	5,380	552.1%
Total:	$0	$102,010	$105,392	$114,254	8.4%





Department Description



The City's Public Safety personnel 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 active 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 traffic 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.

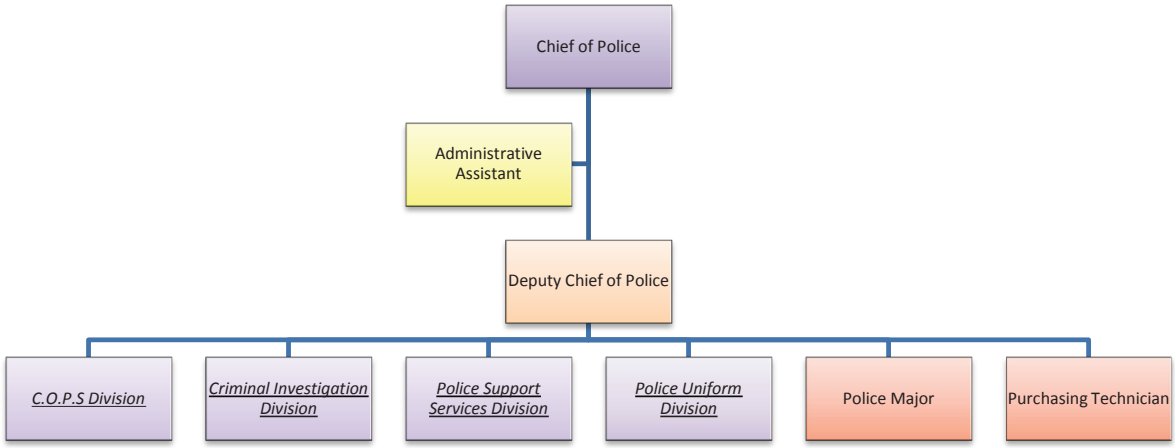
The C.O.P.S. Division provides mulitple areas of instruction; Neighborhood Watch Programs, Anti Robbery for Businesses, Personal Safety, Shoplifiting/Credit Card Fraud Prevention, Child Safety for parents, Rape Prevention, Home Security, Personal Development, Drug Awareness, and Gang Awareness.

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.

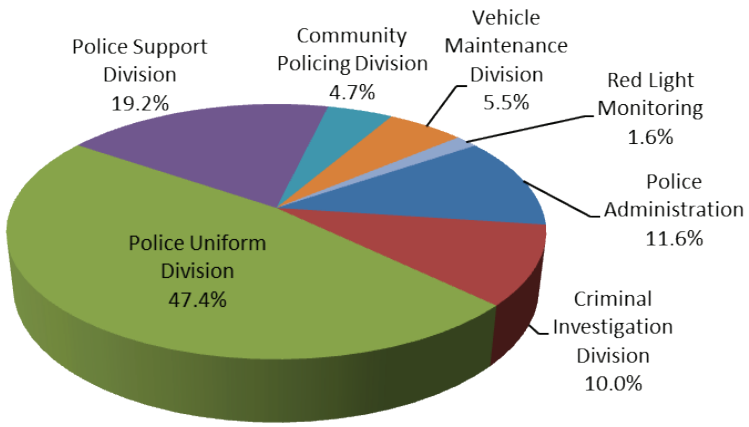
- Protect life and property.
- Prevent, detect, investigate, and successfully prosecute criminal activity.
- Maintain peace, order, and public safety so as to help ensure the overall success and general welfare of our community.
- Safeguard the personal rights and constitutional liberties of all persons.

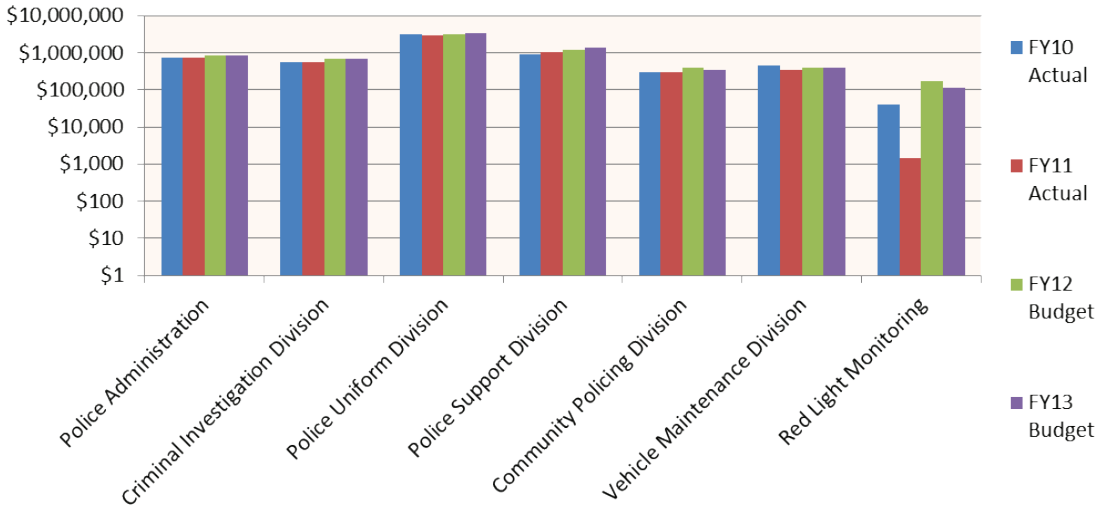
Organizational Chart



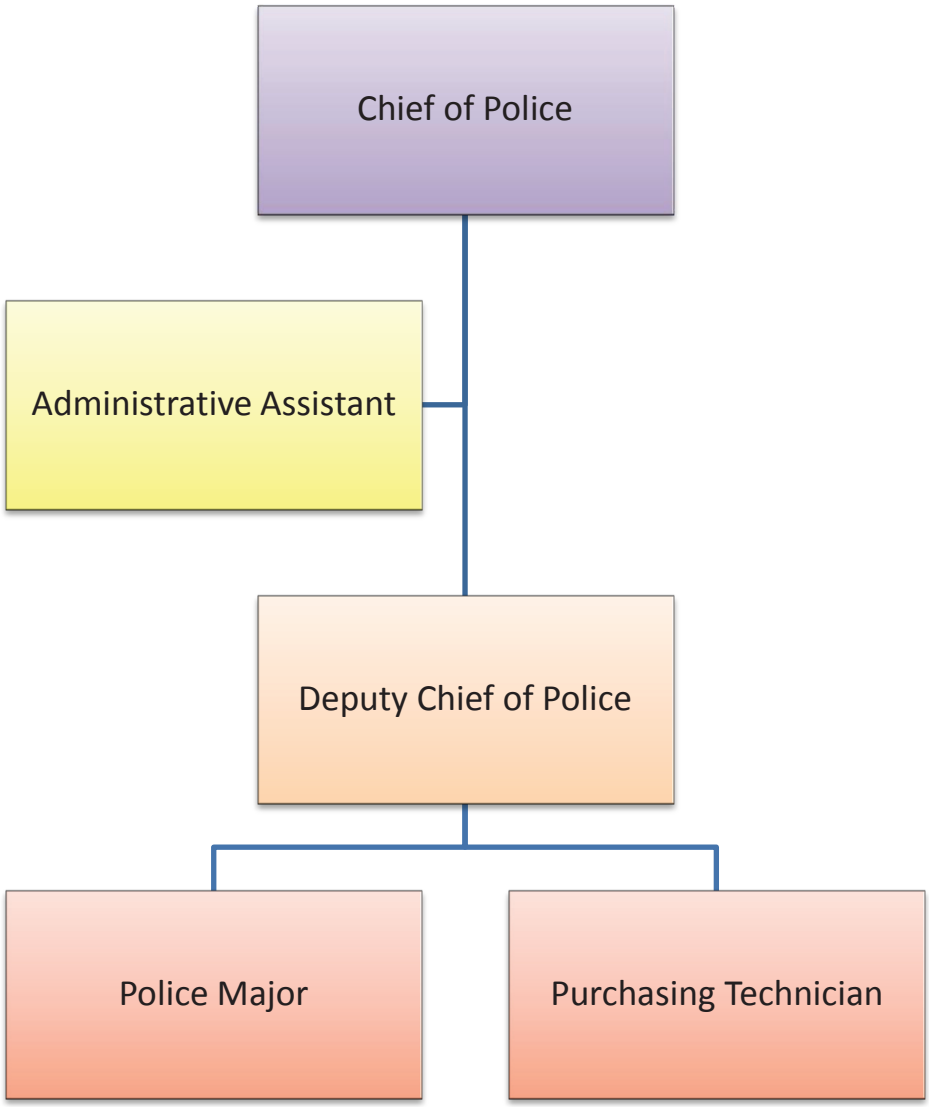
Fiscal Information

Public Safety	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Police Administration	$755,084	$728,858	$825,404	$823,514	-0.2%
Criminal Investigation Division	557,363	555,755	684,414	713,597	4.3%
Police Uniform Division	3,149,511	3,024,941	3,193,290	3,374,170	5.7%
Police Support Division	887,898	1,029,295	1,166,797	1,368,653	17.3%
Community Policing Division	304,881	307,757	389,926	335,441	-14.0%
Vehicle Maintenance Division	463,667	336,046	410,132	392,244	-4.4%
Red Light Monitoring	39,689	1,501	172,260	115,260	-33.1%
Total:	$6,158,093	$5,984,153	$6,842,223	$7,122,879	4.1%





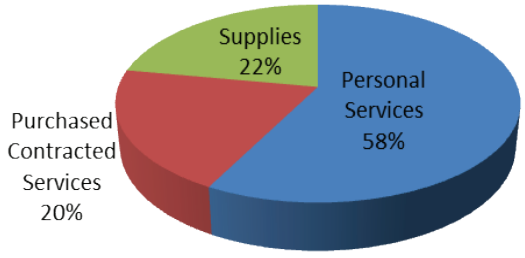
Organizational Chart

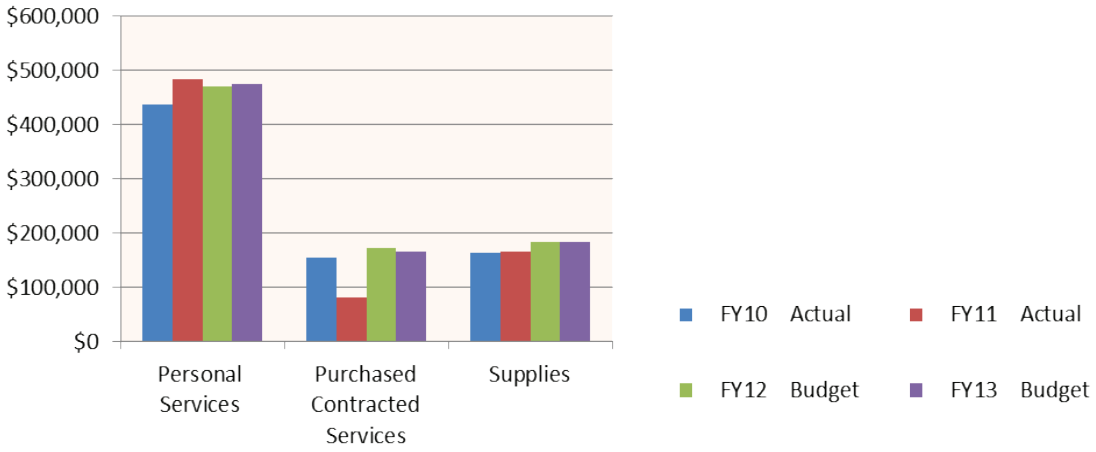


Fiscal Information

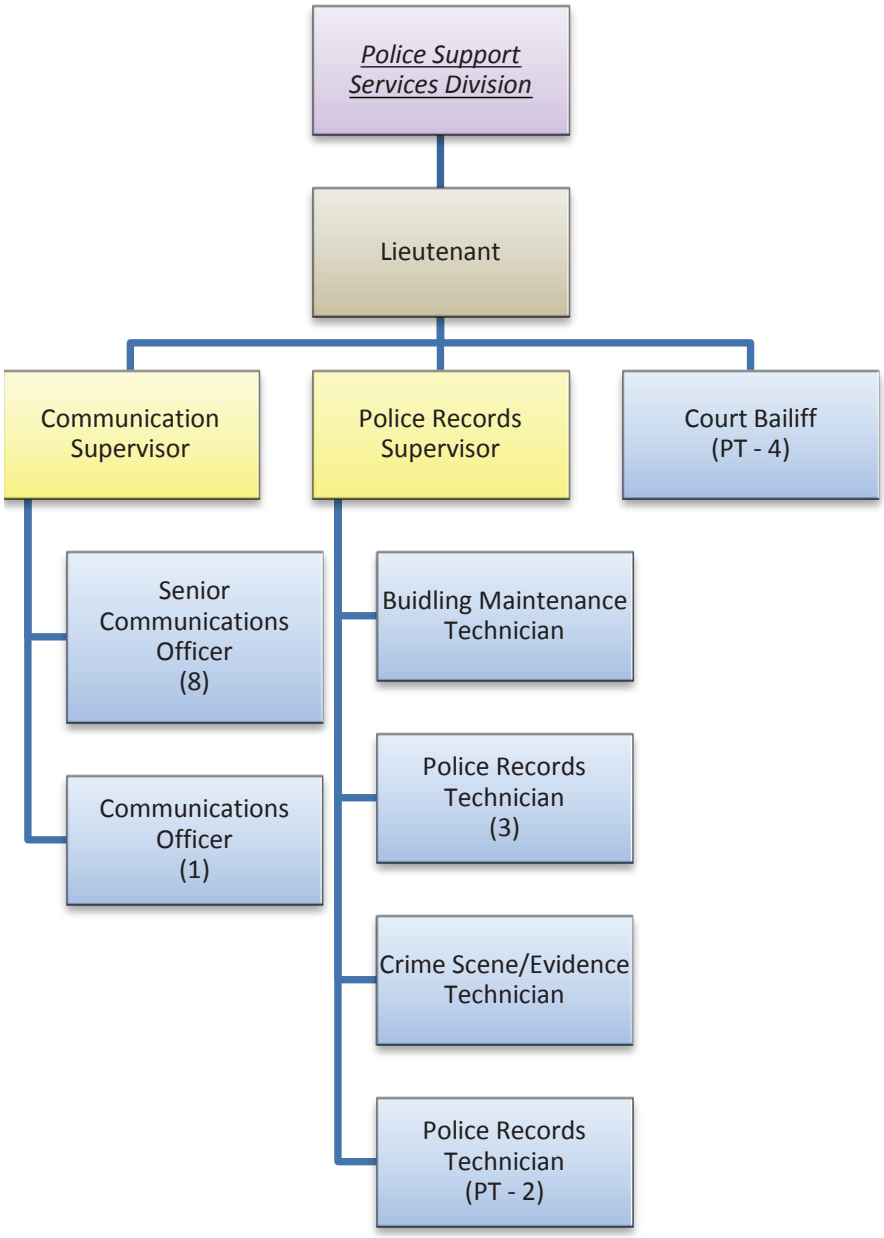
Police Administration	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Chief of Police	1		1		1	
Deputy Chief of Police	1		1		1	
Police Major	1		1		1	
Administrative Assistant	1		1		1	
Purchasing Technician	1		1		1	
Total:	5	0	5	0	5	0

Police Administration	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$437,458	$482,604	$469,914	$475,094	1.1%
Purchased Contracted Services	153,457	81,182	173,223	165,900	-4.2%
Supplies	164,169	165,072	182,267	182,520	0.1%
Total	$755,084	$728,858	$825,404	$823,514	-0.2%





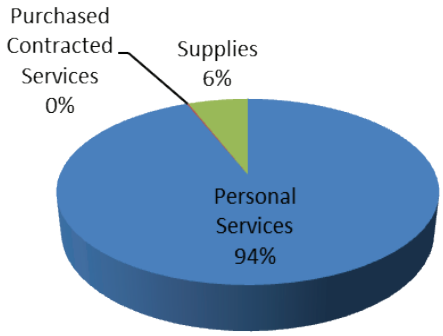
Organizational Chart

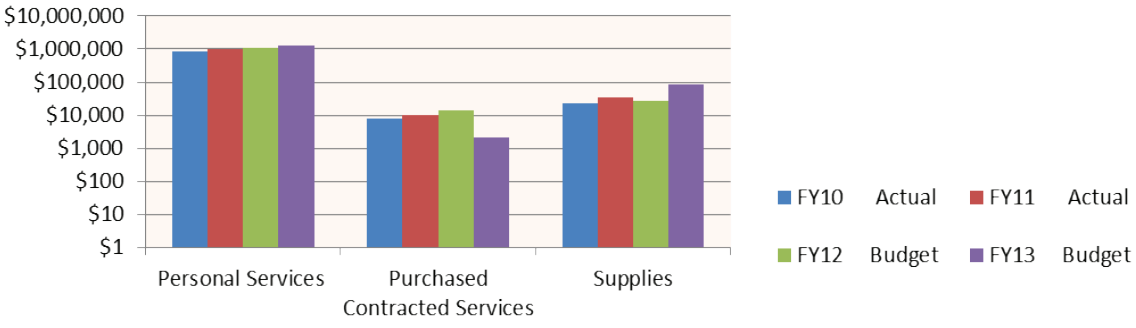


Fiscal Information

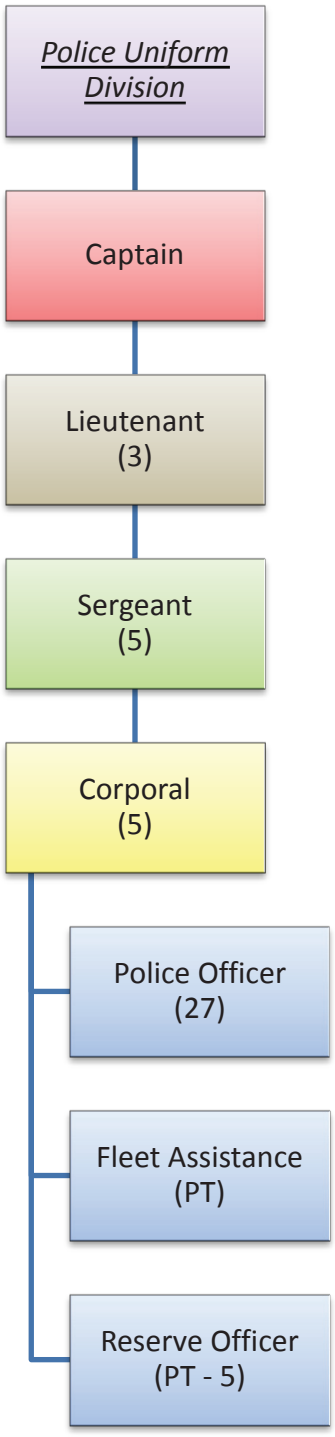
Police Support Services	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Lieutenant	1		1		1	
Communication Supervisor	1		1		1	
Senior Communications Officer	5		5		8	
Communications Officer	4		4		1	
Police Records Supervisor	1		1		1	
Police Records Technician	3	1	3	1	3	2
Building Maintenance Technician	1		1		1	
Crime Scene/Evidence Technician					1	
Court Bailiff		4		4		4
Total:	16	5	16	5	17	6

Police Support Division	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$856,601	$985,616	$1,127,294	$1,283,454	13.9%
Purchased Contracted Services	7,700	9,941	13,460	2,195	-83.7%
Supplies	23,597	33,738	26,043	83,004	218.7%
Total:	$887,898	$1,029,295	$1,166,797	$1,368,653	17.3%





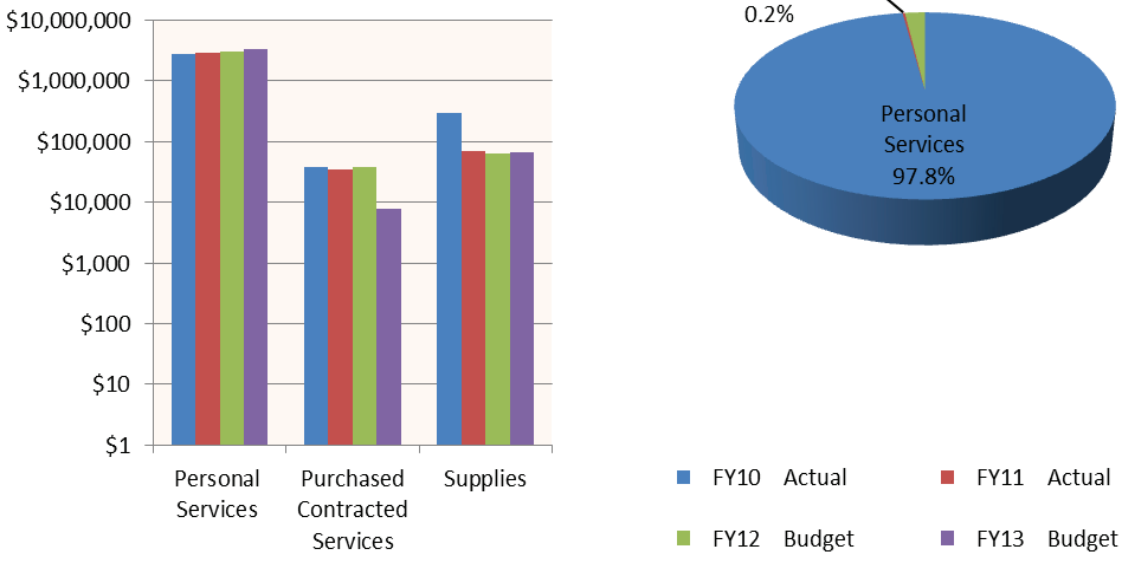
Organizational Chart



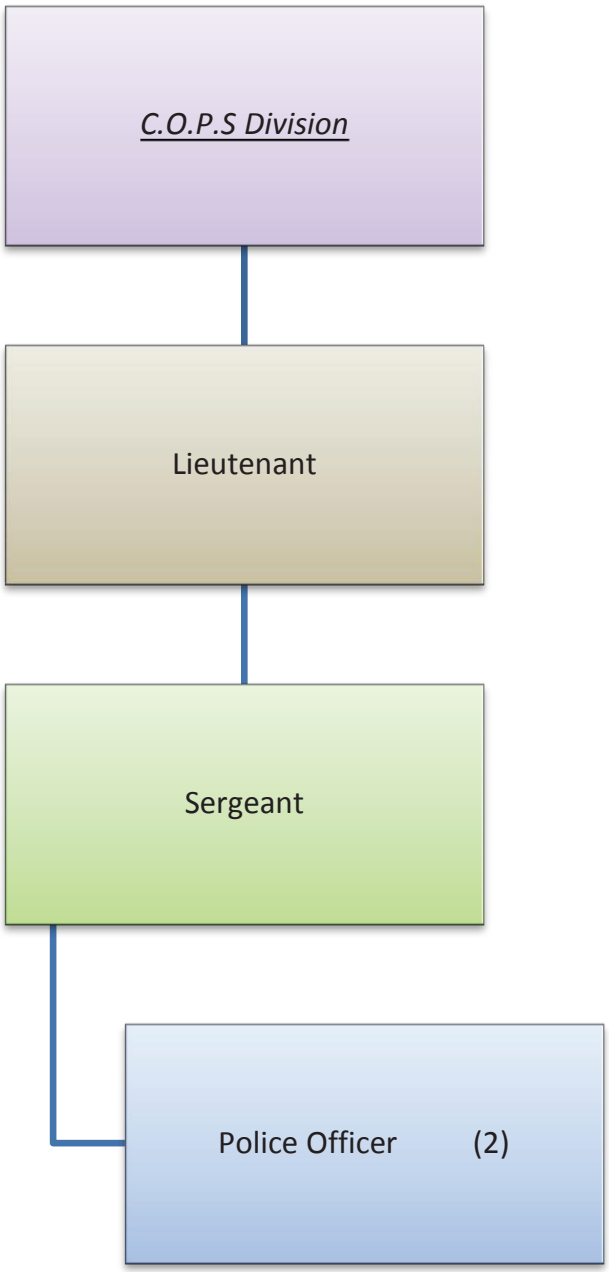
Fiscal Information

Police Uniform Division	FY11		FY12		FY13	
	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	5		5		5	
Patrol Officer	27		27		27	
Fleet Assistance		1		1		1
Reserve Officer		5		5		5
Total:	41	6	41	6	41	6

Police Uniform Division	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$2,808,468	$2,918,457	$3,092,965	$3,299,117	6.7%
Purchased Contracted Services	38,018	35,424	37,540	7,734	-79.4%
Supplies	303,024	71,060	62,785	67,319	7.2%
Total:	$3,149,511	$3,024,941	$3,193,290	$3,374,170	5.7%



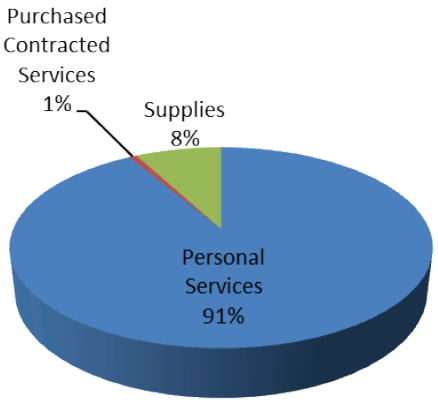
Organizational Chart



Fiscal Information

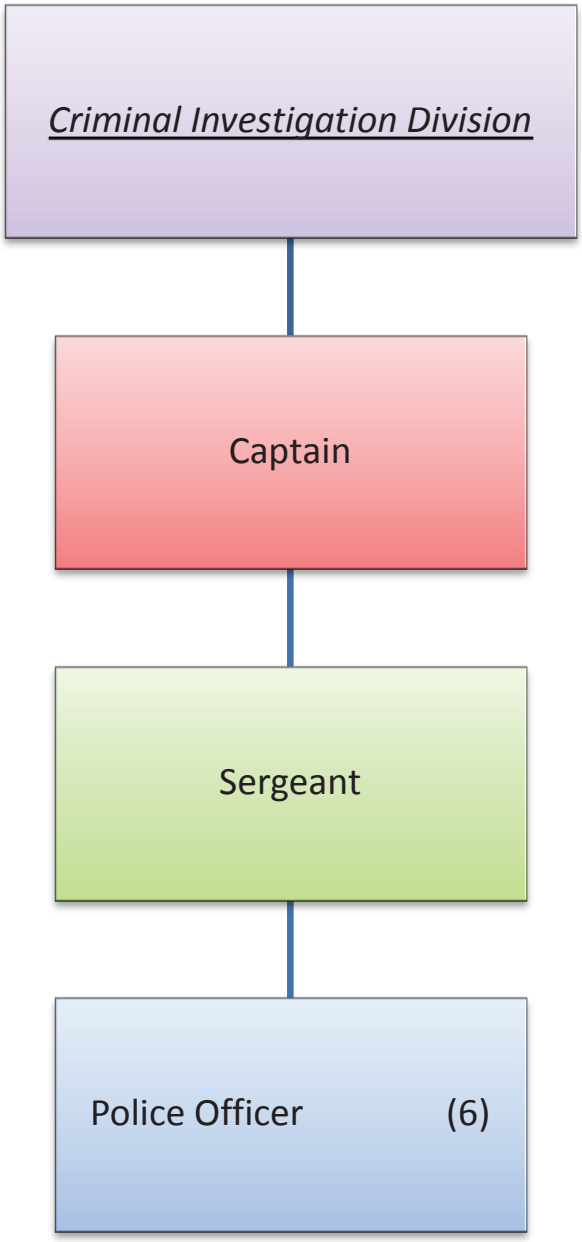
C.O.P.S	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Lieutenant	1		1		1	
Sergeant	1		1		1	
Patrol Officer	3		3		2	
Total:	5	0	5	0	4	0

Community Policing Division	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$287,532	$283,065	$361,337	$306,778	-15.1%
Purchased Contracted Services	2,380	1,285	3,268	2,250	-31.2%
Supplies	14,969	23,407	25,321	26,413	4.3%
Total:	$304,881	$307,757	$389,926	$335,441	-14.0%





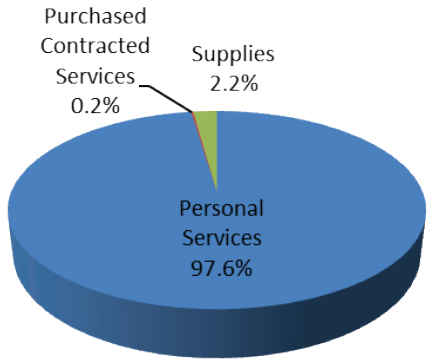
Organizational Chart

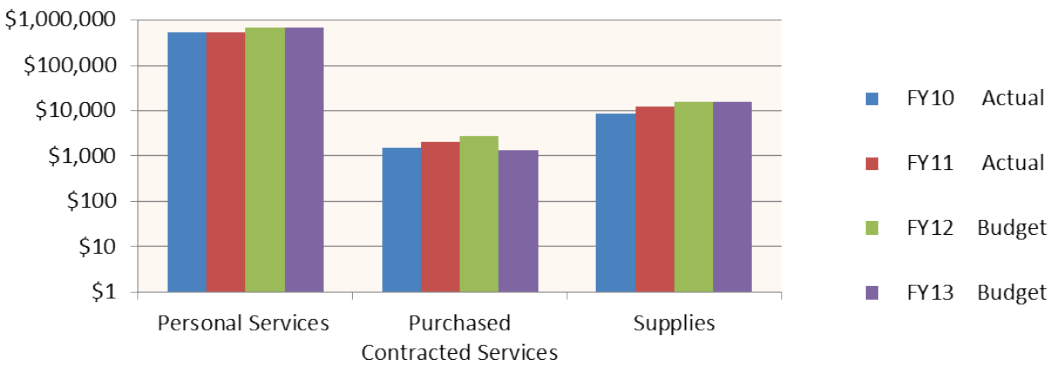


Fiscal Information

Criminal Investigation	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Captain	1		1		1	
Sergeant	1		1		1	
Patrol Officer	5		5		6	
Crime Scene/Evidence Technician	1		1			
Total:	8	0	8	0	8	0

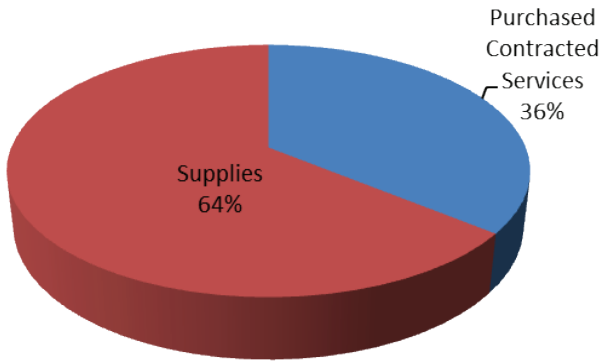
Criminal Investigation Division	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$547,122	$541,552	$665,539	$696,622	4.7%
Purchased Contracted Services	1,495	2,015	2,750	1,350	-50.9%
Supplies	8,746	12,187	16,125	15,625	-3.1%
Total	$557,363	$555,755	$684,414	$713,597	4.3%

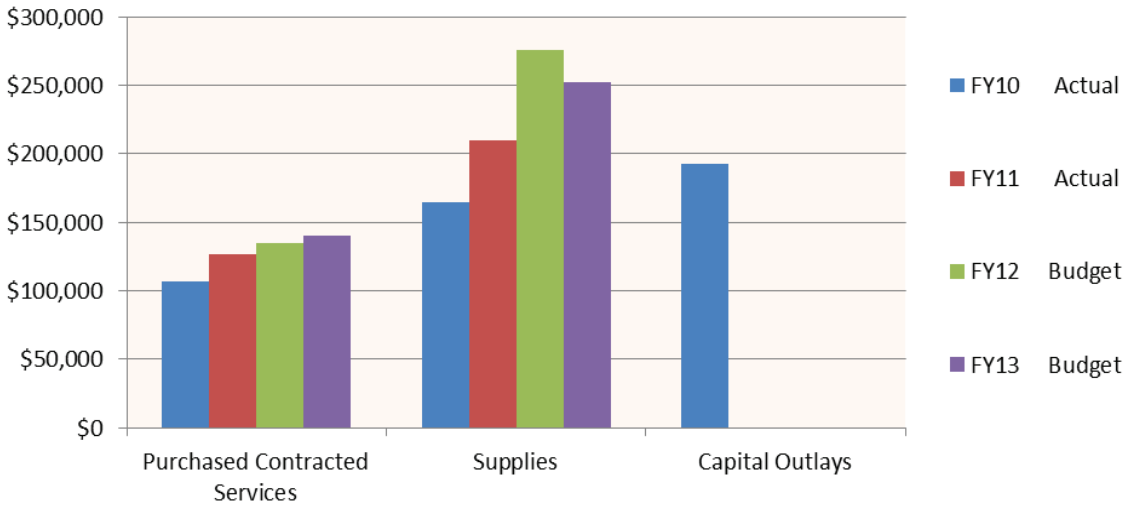




Fiscal Information

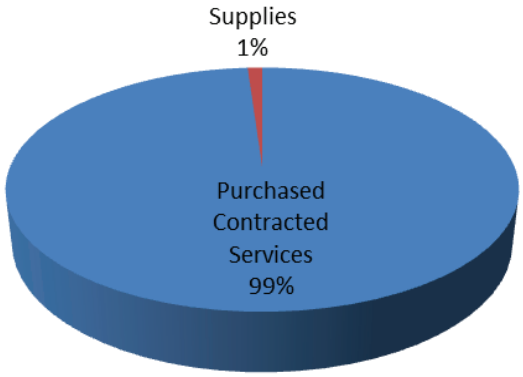
Vehicle Maintenance Division	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$106,626	$126,695	$134,674	$140,244	4.1%
Supplies	164,858	209,351	275,458	252,000	-8.5%
Capital Outlays	192,183	0	0	0	NA
Total:	$463,667	$336,046	$410,132	$392,244	-4.4%

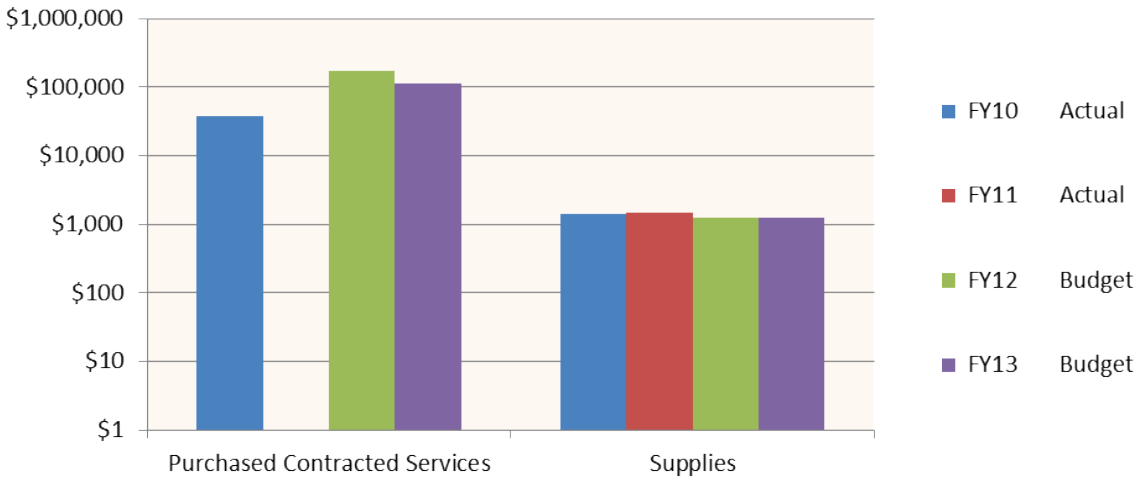




Fiscal Information

Red Light Monitoring	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$38,250	$0	$171,000	$114,000	-33.3%
Supplies	1,439	1,501	1,260	1,260	0.0%
Total:	$39,689	$1,501	$172,260	$115,260	-33.1%





Department Description



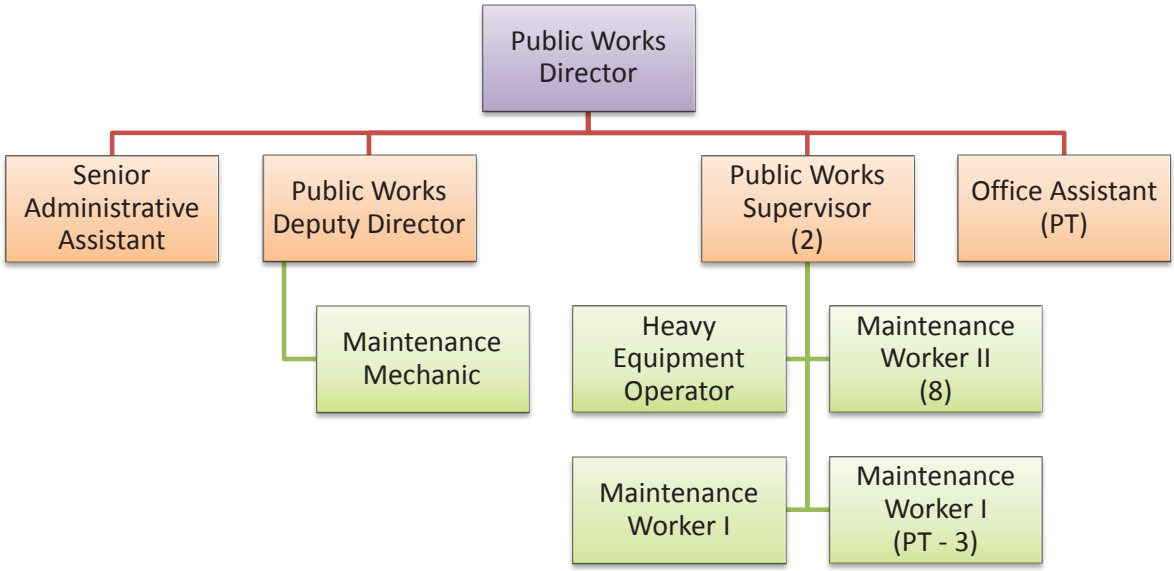
The City of Duluth Public Works Department is responsible for assuring that the streets within the City are safe and in good driveable condition. We are able to accomplish this through street maintenance and resurfacing, ensuring that all street signs and regulatory signs are clean and maintained, and 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:

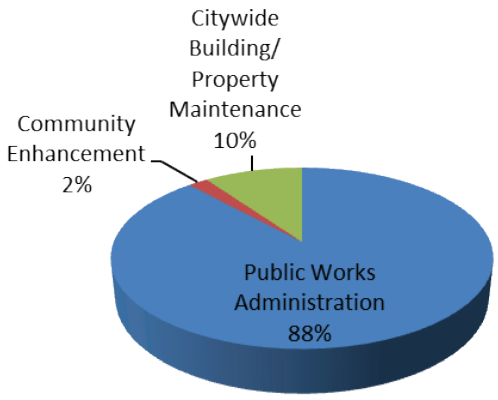
- To continue resurfacing streets within the City.
- To keep the high standards set for this department.
- To keep Duluth the cleanest City in Gwinnett County.
- To have a accident free year by continuing our high safety standards.
- To be more mindful of our citizens' individual problems.

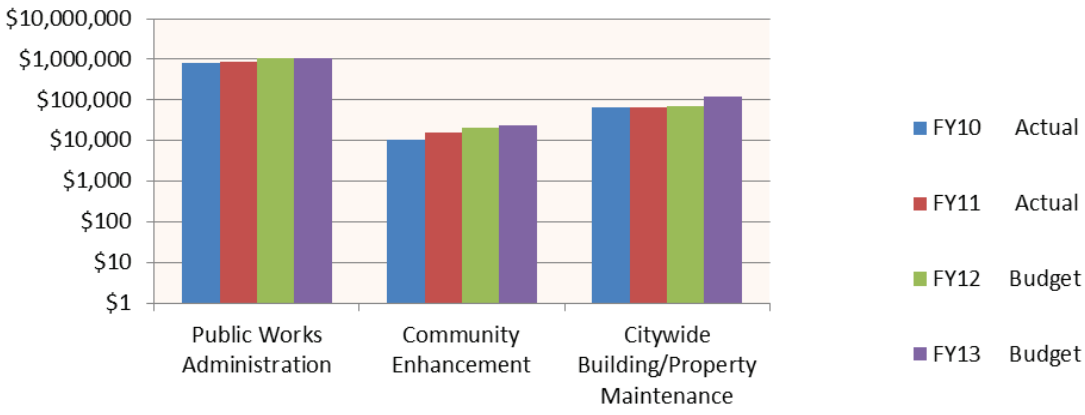
Organizational Chart



Fiscal Information

Public Works	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Public Works Administration	$805,446	$882,434	$1,088,752	$1,076,571	-1.1%
Community Enhancement	10,340	15,511	20,500	24,100	17.6%
Citywide Building/Property Maintenance	63,383	64,980	71,085	120,765	69.9%
Total:	$879,169	$962,926	$1,180,337	$1,221,436	3.5%

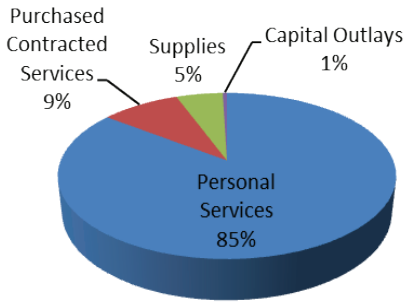


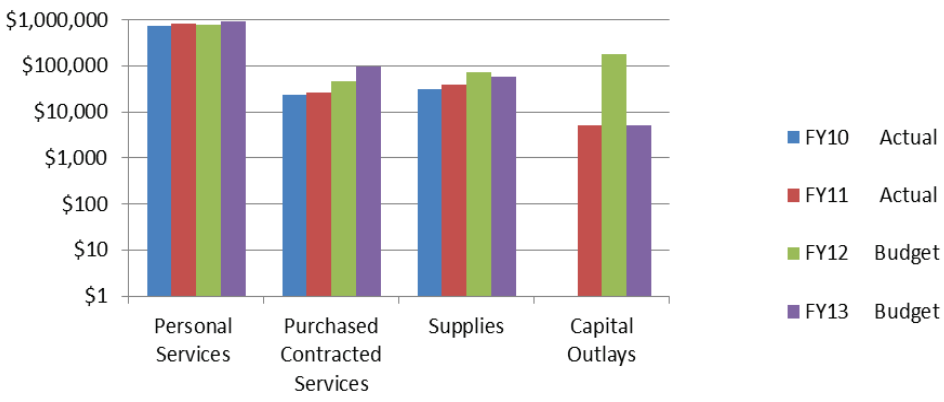


Fiscal Information

Public Works	FY11		FY12		FY13	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Works Director	1		1		1	
Public Works Deputy Director	1		1		1	
Public Works Supervisor	2		2		2	
Senior Administrative Assistant					1	
Heavy Equipment Operator	1		1		1	
Maintenance Mechanic	1		1		1	
Maintenance Worker II	7		8		8	
Maintenance Worker I	1	3		3	1	3
Office Assistant		1		1		1
Total:	14	4	14	4	16	4

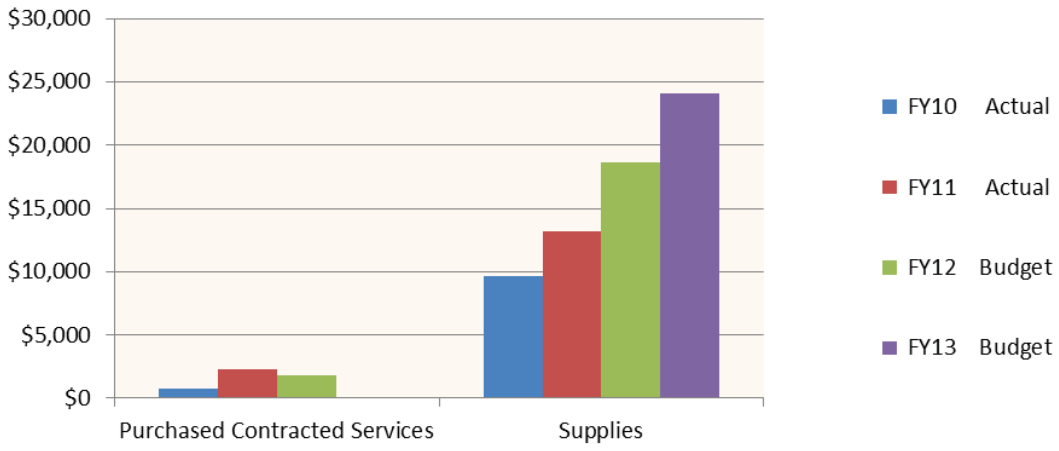
Public Works Administration	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Personal Services	$750,822	$811,877	$787,446	$917,388	16.5%
Purchased Contracted Services	22,973	26,656	46,412	96,505	107.9%
Supplies	31,651	38,901	71,228	57,478	-19.3%
Capital Outlays	0	5,000	183,666	5,200	-97.2%
Total:	$805,446	$882,434	$1,088,752	$1,076,571	-1.1%





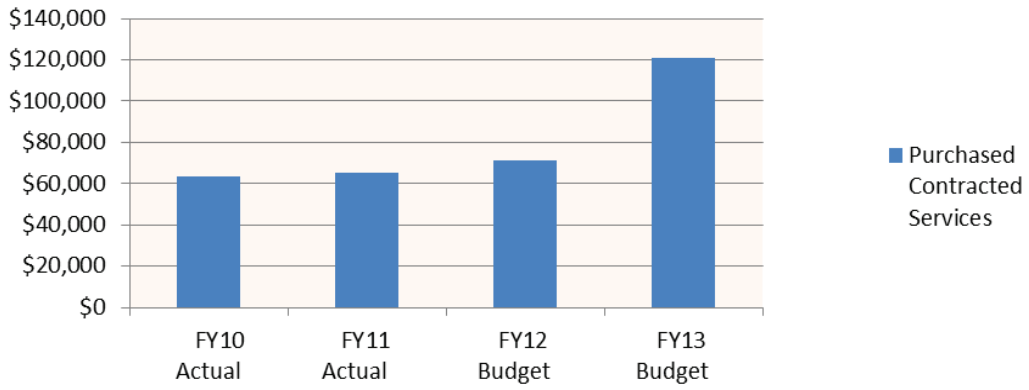
Fiscal Information

Community Enhancement	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$725	$2,308	$1,850	$0	100.0%
Supplies	9,615	13,203	18,650	24,100	29.2%
Total:	$10,340	$15,511	$20,500	$24,100	17.6%



Fiscal Information

Citywide Building/Property Maintenance	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget	% Change
Purchased Contracted Services	$63,383	$64,980	$71,085	$120,765	69.9%
Total:	$63,383	$64,980	$71,085	$120,765	69.9%



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, Landscaping, Tree, Federal Drug, State Drug, Operation Drive Smart, HEAT, Rental Car Tax, JAG, and Police Technology.

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**206**	**Greenspace Program**			
Revenue					
General Government					
341395	Developer Assessments	$0.00	$0.00	$15,000.00	$0.00
Total: General Government		$0.00	$0.00	$15,000.00	$0.00
Revenue Totals		$0.00	$0.00	$15,000.00	$0.00
Expenses					
Department	**6220**	**Park Areas**			
Purchased Property Services					
522149	Landscaping	$0.00	$0.00	$54,466.00	$0.00
Total: Purchased Property Services		$0.00	$0.00	$54,466.00	$0.00
Department Total: Park Areas		**$0.00**	**$0.00**	**$54,466.00**	**$0.00**
Revenue Totals:		$0.00	$0.00	$15,000.00	$0.00
Expense Totals		$0.00	$0.00	$54,466.00	$0.00
Fund Total: Greenspace Program		**$0.00**	**$0.00**	**($39,466.00)**	**$0.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**222**	**HEAT Grant**			
Revenue					
Federal Government Grants					
331150	Federal Grants	$51,741.30	$33,340.60	$21,900.00	$5,000.00
Total: Federal Government Grants		$51,741.30	$33,340.60	$21,900.00	$5,000.00
Interfund Transfers					
391210	Transfer From Fund 100	$98,238.18	$86,974.97	$130,740.00	$39,259.00
Total: Interfund Transfers		$98,238.18	$86,974.97	$130,740.00	$39,259.00
Revenue Totals		$149,979.48	$120,315.57	$152,640.00	$44,259.00
Expenses					
Department	**3235**	**Traffic Control**			
Salaries & Wages					
511000	Salaries & Wages	$93,926.36	$75,254.84	$96,390.00	$31,793.00
511300	Overtime	$7,490.00	$5,960.00	$6,015.00	$2,003.00
Total: Salaries & Wages		$101,416.36	$81,214.84	$102,405.00	$33,796.00
Employee Benefits					
512100	Group Insurance	$32,331.53	$10,230.00	$28,609.00	$2,360.00
512200	FICA Tax	$7,758.35	$7,690.00	$7,840.00	$2,586.00
512400	Retirement Contrib/Pension	$0.00	$8,900.00	$6,394.00	$2,721.00
Total: Employee Benefits		$40,089.88	$26,820.00	$42,843.00	$7,667.00
Purchased Property Services					
522202	Vehicle Repairs/Maintenance	$355.31	$8,090.41	$15,418.00	$0.00
522206	Repairs & Maint - Equipment	$0.00	$0.00	$300.00	$0.00
Total: Purchased Property Services		$355.31	$8,090.41	$15,718.00	$0.00
Other Purchased Services					
523700	Certification/ Educ/Training	$1,365.09	$250.00	$4,000.00	$0.00
Total: Other Purchased Services		$1,365.09	$250.00	$4,000.00	$0.00
Supplies					
531603	Police Equipment	$990.00	$11,694.05	$2,272.00	$2,610.00
Total: Supplies		$990.00	$11,694.05	$2,272.00	$2,610.00
Department Total: Traffic Control		**$144,216.64**	**$128,069.30**	**$167,238.00**	**$44,073.00**
Revenue Totals:		$149,979.48	$120,315.57	$152,640.00	$44,259.00
Expense Totals		$144,216.64	$128,069.30	$167,238.00	$44,073.00
Fund Total: HEAT Grant		**$5,762.84**	**($7,753.73)**	**($14,598.00)**	**$186.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**227**	**Byrne Recovery JAG Grant PD 74**			
Revenue					
Federal Government Grants					
331150	Federal Grants	$64,525.03	$8,505.80	$50,000.00	$0.00
Total: Federal Government Grants		$64,525.03	$8,505.80	$50,000.00	$0.00
Revenue Totals		$64,525.03	$8,505.80	$50,000.00	$0.00
Expenses					
Department	**3220**	**Crime Control & Investigation**			
Supplies					
531600	Small Equipment	$63,611.37	$9,354.80	$50,000.00	$0.00
Total: Supplies		$63,611.37	$9,354.80	$50,000.00	$0.00
Department Total: Crime Control & Investigation		**$63,611.37**	**$9,354.80**	**$50,000.00**	**$0.00**
Revenue Totals:		$64,525.03	$8,505.80	$50,000.00	$0.00
Expense Totals		$63,611.37	$9,354.80	$50,000.00	$0.00
Fund Total: Byrne Recovery JAG Grant PD 74		**$913.66**	**($849.00)**	**$0.00**	**$0.00**

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**207**	**Landscaping/Tree Fund**			
Department	**4226**	**Other Maintenance**			
Purchased Property Services					
522149	Landscaping	$0.00	$500.00	$11,206.00	$0.00
Total: Purchased Property Services		$0.00	$500.00	$11,206.00	$0.00
Department Total: Other Maintenance		**$0.00**	**$500.00**	**$11,206.00**	**$0.00**
Revenue Totals:		$0.00	$0.00	$0.00	$0.00
Expense Totals		$0.00	$500.00	$11,206.00	$0.00
Fund Total: Landscaping/Tree Fund		**$0.00**	**($500.00)**	**($11,206.00)**	**$0.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**221**	**Operation Drive Smart**			
Revenue					
Federal Government Grants					
331150	Federal Grants	$41,286.65	$38,700.00	$45,052.00	$0.00
Total: Federal Government Grants		$41,286.65	$38,700.00	$45,052.00	$0.00
Revenue Totals		$41,286.65	$38,700.00	$45,052.00	$0.00
Expenses					
Department	**3250**	**Special Detail Services**			
Purchased Property Services					
522202	Vehicle Repairs/Maintenance	$0.00	$147.95	$0.00	$0.00
Total: Purchased Property Services		$0.00	$147.95	$0.00	$0.00
Other Purchased Services					
523500	Travel/Parking	$0.00	$206.20	$0.00	$0.00
Total: Other Purchased Services		$0.00	$206.20	$0.00	$0.00
Supplies					
531100	Office Supplies	$17,026.76	$13,500.00	$27,312.00	$0.00
Total: Supplies		$17,026.76	$13,500.00	$27,312.00	$0.00
Operating Transfers Out					
611039	Transfer to Mounted Patrol 580	$7,057.00	$3,680.38	$12,000.00	$0.00
611040	Transfer to COPS 581	$22,098.47	$28,290.43	$44,640.00	$72,176.00
Total: Operating Transfers Out		$29,155.47	$31,970.81	$56,640.00	$72,176.00
Department Total: Special Detail Services		**$46,182.23**	**$45,824.96**	**$83,952.00**	**$72,176.00**
Revenue Totals:		$41,286.65	$38,700.00	$45,052.00	$0.00
Expense Totals		$46,182.23	$45,824.96	$83,952.00	$72,176.00
Fund Total: Operation Drive Smart		**($4,895.58)**	**($7,124.96)**	**($38,900.00)**	**($72,176.00)**

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**210**	**Police Federal Drug Fund**			
Revenue					
Fines & Forfeitures					
351360	Sale of Confiscated Property	$235,649.93	$54,234.50	$55,000.00	$20,000.00
Total: Fines & Forfeitures		$235,649.93	$54,234.50	$55,000.00	$20,000.00
Interest Revenue					
361000	Interest Income - Checking	$2.21	$2.24	$0.00	$0.00
Total: Interest Revenue		$2.21	$2.24	$0.00	$0.00
Revenue Totals		$235,652.14	$54,236.74	$55,000.00	$20,000.00
Expenses					
Department	**3210**	**Police Administration**			
Supplies					
531603	Police Equipment	$33,884.05	$291,928.57	$115,000.00	$60,000.00
Total: Supplies		$33,884.05	$291,928.57	$115,000.00	$60,000.00
Operating Transfers Out					
611000	Transfer to Fund 100	$0.00	$5,001.00	$4,000.00	$4,000.00
Total: Operating Transfers Out		$0.00	$5,001.00	$4,000.00	$4,000.00
Department Total: Police Administration		**$33,884.05**	**$296,929.57**	**$119,000.00**	**$64,000.00**
Revenue Totals:		$235,652.14	$54,236.74	$55,000.00	$20,000.00
Expense Totals		$33,884.05	$296,929.57	$119,000.00	$64,000.00
Fund Total: Police Federal Drug Fund		**$201,768.09**	**($242,692.83)**	**($64,000.00)**	**($44,000.00)**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**211**	**Police State Drug Fund**			
Revenue					
Fines & Forfeitures					
351360	Sale of Confiscated Property	$0.00	$15,537.00	$10,000.00	$15,000.00
Total: Fines & Forfeitures		$0.00	$15,537.00	$10,000.00	$15,000.00
Interest Revenue					
361000	Interest Income - Checking	$0.94	$0.60	$0.00	$0.00
Total: Interest Revenue		$0.94	$0.60	$0.00	$0.00
Revenue Totals		$0.94	$15,537.60	$10,000.00	$15,000.00
Expenses					
Department	**3210**	**Police Administration**			
Supplies					
531603	Police Equipment	$16,143.54	$9,077.00	$42,000.00	$50,000.00
Total: Supplies		$16,143.54	$9,077.00	$42,000.00	$50,000.00
Payments to Others					
573003	Police Seizures in Escrow	($2,364.11)	$0.00	$0.00	$0.00
Total: Payments to Others		($2,364.11)	$0.00	$0.00	$0.00
Department Total: Police Administration		**$13,779.43**	**$9,077.00**	**$42,000.00**	**$50,000.00**
Revenue Totals:		$0.94	$15,537.60	$10,000.00	$15,000.00
Expense Totals		$13,779.43	$9,077.00	$42,000.00	$50,000.00
Fund Total: Police State Drug Fund		**($13,778.49)**	**$6,460.60**	**($32,000.00)**	**($35,000.00)**

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**280**	**Rental Motor Vehicle Tax Fund**			
Revenue					
Excise Taxes					
314400	Excise Tax Rental Motor Veh	$37,156.86	$32,756.04	$30,000.00	$33,600.00
Total: Excise Taxes		$37,156.86	$32,756.04	$30,000.00	$33,600.00
Interest Revenue					
361000	Interest Income - Checking	$0.49	$0.51	$0.00	$0.00
Total: Interest Revenue		$0.49	$0.51	$0.00	$0.00
Revenue Totals		$37,157.35	$32,756.55	$30,000.00	$33,600.00
Expenses					
Department	**7550**	**Downtown Development**			
Supplies					
531103	Signs/Banners	$0.00	$21,714.85	$100,000.00	$100,000.00
Total: Supplies		$0.00	$21,714.85	$100,000.00	$100,000.00
Department Total: Downtown Development		**$0.00**	**$21,714.85**	**$100,000.00**	**$100,000.00**
Revenue Totals:		$37,157.35	$32,756.55	$30,000.00	$33,600.00
Expense Totals		$0.00	$21,714.85	$100,000.00	$100,000.00
Fund Total: Rental Motor Vehicle Tax Fund		**$37,157.35**	**$11,041.70**	**($70,000.00)**	**($66,400.00)**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**281**	**Police Technology Fund**			
Revenue					
Interest Revenue					
361000	Interest Income - Checking	$0.81	$0.44	$0.00	$0.00
Total: Interest Revenue		$0.81	$0.44	$0.00	$0.00
Interfund Transfers					
391210	Transfer From Fund 100	$138,922.50	$82,885.22	$82,200.00	$150,000.00
Total: Interfund Transfers		$138,922.50	$82,885.22	$82,200.00	$150,000.00
Revenue Totals		$138,923.31	$82,885.66	$82,200.00	$150,000.00
Expenses					
Department	**9000**	**Other Financing Uses**			
Operating Transfers Out					
611000	Transfer to Fund 100	$150,000.00	$100,000.00	$100,000.00	$150,000.00
Total: Operating Transfers Out		$150,000.00	$100,000.00	$100,000.00	$150,000.00
Department Total: Other Financing Uses		**$150,000.00**	**$100,000.00**	**$100,000.00**	**$150,000.00**
Revenue Totals:		$138,923.31	$82,885.66	$82,200.00	$150,000.00
Expense Totals		$150,000.00	$100,000.00	$100,000.00	$150,000.00
Fund Total: Police Technology Fund		**($11,076.69)**	**($17,114.34)**	**($17,800.00)**	**$0.00**

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 Manager, 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

The Block (CD-64)

This capital project is for the disposition of certain city-owned buildings, repairs to sanitary sewer line, paving of a parking lot, and construction of a walkway.

FY13 Budgeted Expense is $329,550

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.

FY13 Budgeted Expense is $525,200

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.

FY13 Budgeted Expense is $ 306,867

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.

FY13 Budgeted Expense is $324,079

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.

FY13 Budgeted Expense is $54,265

Project Description

Downtown Parking (CA-24)

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.

FY13 Budgeted Expense is $21,673

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.

FY13 Budgeted Expense is $1,213,352

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.

FY13 Budgeted Expense is $2,398,566

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.

FY13 Budgeted Expense is $3,590

Park Improvement (PK-36)

This capital project is for various improvements to all City of Duluth parks. The initial improvements include park benches for the W.P. Jones & Bunten Road tennis facilities and playgrounds and resurfacing of the paved Bunten Road trail.

FY13 Budgeted Expense is $15,765

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.

FY13 Budgeted Expense is $105,645

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.

FY13 Budgeted Expense is $84,978

SPLOST 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.

FY13 Budgeted Expense is $6,412,636

SPLOST 2009 Vehicles:

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

FY13 Budgeted Expense is $282,756

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.

FY13 Budgeted Expense is $1,745,369

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.

FY13 Budgeted Expense is $143,667

Transportation and Infrastructure Improvements (ST-32):

This capital project is established to resurface roads throughout the City based on the street evaluation report.

FY13 Budgeted Expense is $1,859,710

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.

FY13 Budgeted Expense is $1,122,550

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.

FY13 Budgeted Expense is $458,764

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.

FY13 Budgeted Expense is $251,108

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320030**	**The Block CD 64**			
Revenue					
Interfund Transfers					
391200	Transfer to Fund 100	$0.00	$0.00	$68,500.00	$249,550.00
391236	Transfer from SPLOST 2009	$0.00	$0.00	$50,000.00	$50,000.00
391275	Transfer from SR 120 Fund 320013	$0.00	$0.00	$30,000.00	$30,000.00
Total: Interfund Transfers		$0.00	$0.00	$148,500.00	$329,550.00
Revenue Totals		$0.00	$0.00	$148,500.00	$329,550.00
Expenses					
Department	**7550**	**Downtown Development**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$0.00	$0.00	$80,000.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$0.00	$80,000.00
Property					
541200	Site Improvements	$0.00	$0.00	$148,500.00	$249,550.00
Total: Property		$0.00	$0.00	$148,500.00	$249,550.00
Department Total: Downtown Development		**$0.00**	**$0.00**	**$148,500.00**	**$329,550.00**
Revenue Totals:		$0.00	$0.00	$148,500.00	$329,550.00
Expense Totals		$0.00	$0.00	$148,500.00	$329,550.00
Fund Total: The Block CD 64		**$0.00**	**$0.00**	**$0.00**	**$0.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**340002**	**Buford Hwy Medians CD60**			
Revenue					
Federal Government Grants					
331150	Federal Grants	$0.00	$0.00	$300,000.00	$450,000.00
Total: Federal Government Grants		$0.00	$0.00	$300,000.00	$450,000.00
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$42,769.81	$81,000.00	$31,240.00
391236	Transfer from SPLOST 2009	$0.00	$0.00	$60,000.00	$60,000.00
Total: Interfund Transfers		$0.00	$42,769.81	$141,000.00	$91,240.00
Revenue Totals		$0.00	$42,769.81	$441,000.00	$541,240.00
Expenses					
Department	**4270**	**Traffic Engineering**			
Property					
541400	Infrastructure	$9,483.58	$17,240.00	$441,000.00	$525,200.00
Total: Property		$9,483.58	$17,240.00	$441,000.00	$525,200.00
Department Total: Traffic Engineering		**$9,483.58**	**$17,240.00**	**$441,000.00**	**$525,200.00**
Revenue Totals:		$0.00	$42,769.81	$441,000.00	$541,240.00
Expense Totals		$9,483.58	$17,240.00	$441,000.00	$525,200.00
Fund Total: Buford Hwy Medians CD60		**($9,483.58)**	**$25,529.81**	**$0.00**	**$16,040.00**

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 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	$0.00
Total: Federal Government Grants		$0.00	$0.00	$496,000.00	$0.00
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$86,513.93	$419,000.00	$306,867.00
Total: Interfund Transfers		$0.00	$86,513.93	$419,000.00	$306,867.00
Revenue Totals		$0.00	$86,513.93	$915,000.00	$306,867.00
Expenses					
Department	**4224**	**Sidewalks & Crosswalks**			
Purchased Professional & Technical Services					
521200	Professional Services	$34,979.50	$11,736.47	$91,000.00	$182,867.00
Total: Purchased Professional & Technical Services		$34,979.50	$11,736.47	$91,000.00	$182,867.00
Property					
541400	Infrastructure	$0.00	$0.00	$0.00	$124,000.00
Total: Property		$0.00	$0.00	$0.00	$124,000.00
Department Total: Sidewalks & Crosswalks		**$34,979.50**	**$11,736.47**	**$91,000.00**	**$306,867.00**
Revenue Totals:		$0.00	$86,513.93	$915,000.00	$306,867.00
Expense Totals		$34,979.50	$11,736.47	$91,000.00	$306,867.00
Fund Total: Bfd Hwy SR120 Gateway Dwn CD-57		**($34,979.50)**	**$74,777.46**	**$824,000.00**	**$0.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320020**	**CDBG Improvemts Phase IIB CD-52**			
Revenue					
Federal Government Grants					
331350	Federal Grant CDBG	$0.00	$0.00	$279,000.00	$279,000.00
Total: Federal Government Grants		$0.00	$0.00	$279,000.00	$279,000.00
Interfund Transfers					
391236	Transfer from SPLOST 2009	$6,000.00	$0.00	$100,000.00	$45,627.00
Total: Interfund Transfers		$6,000.00	$0.00	$100,000.00	$45,627.00
Revenue Totals		$6,000.00	$0.00	$379,000.00	$324,627.00
Expenses					
Department	**4220**	**Roadways & Walkways**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$341.55	$100,000.00	$51,079.00
Total: Purchased Professional & Technical Services		$0.00	$341.55	$100,000.00	$51,079.00
Property					
541400	Infrastructure	$6,000.00	$0.00	$279,000.00	$273,000.00
Total: Property		$6,000.00	$0.00	$279,000.00	$273,000.00
Department Total: Roadways & Walkways		**$6,000.00**	**$341.55**	**$379,000.00**	**$324,079.00**
Revenue Totals:		$6,000.00	$0.00	$379,000.00	$324,627.00
Expense Totals		$6,000.00	$341.55	$379,000.00	$324,079.00
Fund Total: CDBG Improvemts Phase IIB CD-52		**$0.00**	**($341.55)**	**$0.00**	**$548.00**

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City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**390003**	**Old TBS 360 Funds**			
Revenue					
Department	**0557**	**Davenport Rd Ext CD-55 Old 558**			
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$7,465.72	$64,569.00	$54,265.00
391236	Transfer from SPLOST 2009	$1,100,200.00	$0.00	$0.00	$0.00
Total: Interfund Transfers		$1,100,200.00	$7,465.72	$64,569.00	$54,265.00
Department Total: Davenport Rd Ext CD-55 Old 558		**$1,100,200.00**	**$7,465.72**	**$64,569.00**	**$54,265.00**
Revenue Totals		$1,100,200.00	$7,465.72	$64,569.00	$54,265.00
Expenses					
Department	**0557**	**Davenport Rd Ext CD-55 Old 558**			
Purchased Professional & Technical Services					
521200	Professional Services	$22,189.79	$1,866.43	$64,569.00	$54,265.00
Total: Purchased Professional & Technical Services		$22,189.79	$1,866.43	$64,569.00	$54,265.00
Property					
541100	Land	$1,100,200.00	$0.00	$0.00	$0.00
Total: Property		$1,100,200.00	$0.00	$0.00	$0.00
Department Total: Davenport Rd Ext CD-55 Old 558		**$1,122,389.79**	**$1,866.43**	**$64,569.00**	**$54,265.00**
Revenue Totals:		$1,100,200.00	$7,465.72	$64,569.00	$54,265.00
Expense Totals		$1,122,389.79	$1,866.43	$64,569.00	$54,265.00
Fund Total: Old TBS 360 Funds		**($22,189.79)**	**$5,599.29**	**$0.00**	**$0.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320019**	**Downtown Parking**			
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$14,525.58	$114,187.00	$21,673.00
Total: Interfund Transfers		$0.00	$14,525.58	$114,187.00	$21,673.00
Revenue Totals		$0.00	$14,525.58	$114,187.00	$21,673.00
Expenses					
Department	**4270**	**Traffic Engineering**			
Supplies					
531103	Signs/Banners	$0.00	$0.00	$10,837.00	$21,673.00
Total: Supplies		$0.00	$0.00	$10,837.00	$21,673.00
Department Total: Traffic Engineering		**$0.00**	**$0.00**	**$10,837.00**	**$21,673.00**
Department	**7564**	**Parking**			
Purchased Property Services					
522210	General Repairs	$0.00	$20,675.58	$103,350.00	$0.00
Total: Purchased Property Services		$0.00	$20,675.58	$103,350.00	$0.00
Department Total: Parking		**$0.00**	**$20,675.58**	**$103,350.00**	**$0.00**
Revenue Totals:		$0.00	$14,525.58	$114,187.00	$21,673.00
Expense Totals		$0.00	$20,675.58	$114,187.00	$21,673.00
Fund Total: Downtown Parking		**$0.00**	**($6,150.00)**	**$0.00**	**$0.00**

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Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**390003**	**Old TBS 360 Funds**			
Revenue					
Department	**0523**	**Duluth Sidewalks CD-23**			
Federal Government Grants					
331351	Federal Grant TEA	$0.00	$77,426.41	$150,000.00	$38,540.00
331356	Federal Grant- CMAQ	$0.00	$0.00	$953,600.00	$393,372.00
331357	Federal Gant HPP	$0.00	$163,566.48	$233,375.00	$225,363.00
Total: Federal Government Grants		$0.00	$240,992.89	$1,336,975.00	$657,275.00
Interfund Transfers					
391210	Transfer From Fund 100	$21,146.00	$0.00	$0.00	$0.00
391230	Transfer from SPLOST 2005	$1,023.40	$62,062.42	$476,345.00	$27,496.00
391236	Transfer from SPLOST 2009	$58,906.72	$35,619.36	$699,800.00	$528,581.00
Total: Interfund Transfers		$81,076.12	$97,681.78	$1,176,145.00	$556,077.00
Department Total: Duluth Sidewalks CD-23		**$81,076.12**	**$338,674.67**	**$2,513,120.00**	**$1,213,352.00**
Revenue Totals		$81,076.12	$338,674.67	$2,513,120.00	$1,213,352.00
Expenses					
Department	**0523**	**Duluth Sidewalks CD-23**			
Purchased Professional & Technical Services					
521200	Professional Services	$12,605.90	$10,984.59	$671,181.00	$245,060.00
Total: Purchased Professional & Technical Services		$12,605.90	$10,984.59	$671,181.00	$245,060.00
Property					
541400	Infrastructure	$149,913.88	$406,039.41	$1,800,563.00	$968,292.00
Total: Property		$149,913.88	$406,039.41	$1,800,563.00	$968,292.00
Department Total: Duluth Sidewalks CD-23		**$162,519.78**	**$417,024.00**	**$2,471,744.00**	**$1,213,352.00**
Revenue Totals:		$81,076.12	$338,674.67	$2,513,120.00	$1,213,352.00
Expense Totals		$162,519.78	$417,024.00	$2,471,744.00	$1,213,352.00
Fund Total: Old TBS 360 Funds		**($81,443.66)**	**($78,349.33)**	**$41,376.00**	**$0.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**390003**	**Old TBS 360 Funds**			
Revenue					
Department	**0550**	**Hospital Connector Road CD-47**			
Federal Government Grants					
331352	Federal Grant LCI	$0.00	$0.00	$2,363,303.00	$2,271,462.00
Total: Federal Government Grants		$0.00	$0.00	$2,363,303.00	$2,271,462.00
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$0.00	$176,500.00	$126,800.00
391235	Transfer from SPLOST 2001	$0.00	$0.00	$179,170.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$44,260.35	$44,565.00	$304.00
Total: Interfund Transfers		$0.00	$44,260.35	$400,235.00	$127,104.00
Department Total: Hospital Connector Road CD-47		**$0.00**	**$44,260.35**	**$2,763,538.00**	**$2,398,566.00**
Revenue Totals		$0.00	$44,260.35	$2,763,538.00	$2,398,566.00
Expenses					
Department	**0550**	**Hospital Connector Road CD-47**			
Purchased Professional & Technical Services					
521200	Professional Services	$39,068.31	$44,260.35	$269,500.00	$137,129.00
Total: Purchased Professional & Technical Services		$39,068.31	$44,260.35	$269,500.00	$137,129.00
Property					
541100	Land	$0.00	$0.00	$0.00	$1,364,000.00
541400	Infrastructure	$0.00	$0.00	$0.00	$897,437.00
Total: Property		$0.00	$0.00	$0.00	$2,261,437.00
Department Total: Hospital Connector Road CD-47		**$39,068.31**	**$44,260.35**	**$269,500.00**	**$2,398,566.00**
Revenue Totals:		$0.00	$44,260.35	$2,763,538.00	$2,398,566.00
Expense Totals		$39,068.31	$44,260.35	$269,500.00	$2,398,566.00
Fund Total: Old TBS 360 Funds		**($39,068.31)**	**$0.00**	**$2,494,038.00**	**$0.00**

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City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320021**	**McClure Bridge/ W Law Recon CD61**			
Revenue					
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$0.00	$177,565.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$390,125.23	$2,955,435.00	$214,956.00
Total: Interfund Transfers		$0.00	$390,125.23	$3,133,000.00	$214,956.00
Revenue Totals		$0.00	$390,125.23	$3,133,000.00	$214,956.00
Expenses					
Department	**4221**	**Paved Streets**			
Property					
541400	Infrastructure	$0.00	$469,992.57	$1,250,000.00	$0.00
Total: Property		$0.00	$469,992.57	$1,250,000.00	$0.00
Department Total: Paved Streets		**$0.00**	**$469,992.57**	**$1,250,000.00**	**$0.00**
Department	**4224**	**Sidewalks & Crosswalks**			
Property					
541400	Infrastructure	$0.00	$134,896.34	$1,250,000.00	$3,590.00
Total: Property		$0.00	$134,896.34	$1,250,000.00	$3,590.00
Department Total: Sidewalks & Crosswalks		**$0.00**	**$134,896.34**	**$1,250,000.00**	**$3,590.00**
Revenue Totals:		$0.00	$390,125.23	$3,133,000.00	$214,956.00
Expense Totals		$0.00	$604,888.91	$2,500,000.00	$3,590.00
Fund Total: McClure Bridge/ W Law Recon CD61		**$0.00**	**($214,763.68)**	**$633,000.00**	**$211,366.00**

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Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320031**	**Park Improvements PK 36**			
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$0.00	$0.00	$15,765.00
Total: Interfund Transfers		$0.00	$0.00	$0.00	$15,765.00
Revenue Totals		$0.00	$0.00	$0.00	$15,765.00
Expenses					
Department	**6220**	**Park Areas**			
Sub Department	**0004**	**Park Benches**			
Machinery & Equipment					
542300	Furniture & Fixtures	$0.00	$0.00	$0.00	$5,765.00
Total: Machinery & Equipment		$0.00	$0.00	$0.00	$5,765.00
Sub Department Total: Park Benches		**$0.00**	**$0.00**	**$0.00**	**$5,765.00**
	0005	**Bunten Road Trail**			
Property					
541200	Site Improvements	$0.00	$0.00	$0.00	$10,000.00
Total: Property		$0.00	$0.00	$0.00	$10,000.00
Sub Department Total: Bunten Road Trail		**$0.00**	**$0.00**	**$0.00**	**$10,000.00**
Department Total: Park Areas		**$0.00**	**$0.00**	**$0.00**	**$15,765.00**
Revenue Totals:		$0.00	$0.00	$0.00	$15,765.00
Expense Totals		$0.00	$0.00	$0.00	$15,765.00
Fund Total: Park Improvements PK 36		**$0.00**	**$0.00**	**$0.00**	**$0.00**

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Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320026**	**Rogers Bridge Park PK 33**			
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009	$6,000.00	$67,794.17	$686,305.00	$105,645.00
Total: Interfund Transfers		$6,000.00	$67,794.17	$686,305.00	$105,645.00
Revenue Totals		$6,000.00	$67,794.17	$686,305.00	$105,645.00
Expenses					
Department	**6220**	**Park Areas**			
Sub Department	**0001**	**Master Park Plan**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$10,931.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$10,931.00	$0.00	$0.00
Sub Department Total: Master Park Plan		**$0.00**	**$10,931.00**	**$0.00**	**$0.00**
	0002	**Dog Park**			
Property					
541200	Site Improvements	$7,950.00	$28,803.17	$597,805.00	$1,295.00
Total: Property		$7,950.00	$28,803.17	$597,805.00	$1,295.00
Sub Department Total: Dog Park		**$7,950.00**	**$28,803.17**	**$597,805.00**	**$1,295.00**
	0003	**Boat Ramp**			
Property					
541200	Site Improvements	$0.00	$39,310.00	$88,500.00	$104,350.00
Total: Property		$0.00	$39,310.00	$88,500.00	$104,350.00
Sub Department Total: Boat Ramp		**$0.00**	**$39,310.00**	**$88,500.00**	**$104,350.00**
Department Total: Park Areas		**$7,950.00**	**$79,044.17**	**$686,305.00**	**$105,645.00**
Revenue Totals:		$6,000.00	$67,794.17	$686,305.00	$105,645.00
Expense Totals		$7,950.00	$79,044.17	$686,305.00	$105,645.00
Fund Total: Rogers Bridge Park PK 33		**($1,950.00)**	**($11,250.00)**	**$0.00**	**$0.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 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	$0.00
Total: Federal Government Grants		$0.00	$0.00	$272,000.00	$0.00
State Government Grants					
334112	GA Dept of Natural Resources	$0.00	$100,000.00	$0.00	$0.00
Total: State Government Grants		$0.00	$100,000.00	$0.00	$0.00
Local Government Grants					
336000	Gwinnett County Grant	$0.00	$0.00	$23,000.00	$0.00
Total: Local Government Grants		$0.00	$0.00	$23,000.00	$0.00
Interfund Transfers					
391210	Transfer From Fund 100	$23,422.73	$0.00	$0.00	$0.00
391230	Transfer from SPLOST 2005	$0.00	$16,359.22	$91,109.00	$77,531.00
391236	Transfer from SPLOST 2009	$0.00	$42,949.69	$50,000.00	$7,447.00
Total: Interfund Transfers		$23,422.73	$59,308.91	$141,109.00	$84,978.00
Revenue Totals		$23,422.73	$159,308.91	$436,109.00	$84,978.00
Expenses					
Department	**4224**	**Sidewalks & Crosswalks**			
Property					
541400	Infrastructure	$0.00	$13,636.60	$57,254.00	$0.00
Total: Property		$0.00	$13,636.60	$57,254.00	$0.00
Department Total: Sidewalks & Crosswalks		**$0.00**	**$13,636.60**	**$57,254.00**	**$0.00**
Department	**6230**	**Parkways & Boulevards**			
Property					
541200	Site Improvements	$0.00	$100,000.00	$6,997.00	$0.00
541300	Buildings	$36,744.19	$95,521.18	$4,746.00	$84,978.00
Total: Property		$36,744.19	$195,521.18	$11,743.00	$84,978.00
Department Total: Parkways & Boulevards		**$36,744.19**	**$195,521.18**	**$11,743.00**	**$84,978.00**
Revenue Totals:		$23,422.73	$159,308.91	$436,109.00	$84,978.00
Expense Totals		$36,744.19	$209,157.78	$68,997.00	$84,978.00
Fund Total: Rogers Bridge Trail/ Trlhd CD-31		**($13,321.46)**	**($49,848.87)**	**$367,112.00**	**$0.00**

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Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320002**	**SPLOST 2005**			
Revenue					
General Sales & Use Taxes					
313200	SPLOST	$0.00	$9,506.18	$0.00	$0.00
Total: General Sales & Use Taxes		$0.00	$9,506.18	$0.00	$0.00
Interest Revenue					
361000	Interest Income - Checking	$21,132.58	$8,213.98	$7,200.00	$2,700.00
Total: Interest Revenue		$21,132.58	$8,213.98	$7,200.00	$2,700.00
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$1,040.39	$0.00	$0.00
Total: Interfund Transfers		$0.00	$1,040.39	$0.00	$0.00
Revenue Totals		$21,132.58	$18,760.55	$7,200.00	$2,700.00
Expenses					
Operating Transfers Out					
611031	Transfer to Infrastructure ST 32	$178,653.41	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$178,653.41	$0.00	$0.00	$0.00
Department	**1595**	**General Administration Fees**			
Other Purchased Services					
523602	Bank/Credit Card Fees	($19.45)	$0.00	$0.00	$0.00
Total: Other Purchased Services		($19.45)	$0.00	$0.00	$0.00
Department Total: General Administration Fees		**($19.45)**	**$0.00**	**$0.00**	**$0.00**
Department	**9000**	**Other Financing Uses**			
Operating Transfers Out					
611000	Transfer to Fund 100	$350,351.80	$50,645.60	$0.00	$0.00
611009	Transfer to 224 Buford Gateway	$0.00	$86,513.93	$419,000.00	$306,867.00
611015	Transfer to City Hall Build	$0.00	$0.00	$1,394.00	$0.00
611016	Transfer to Scott Hud Pk Restrms	$0.00	$150,000.00	$0.00	$0.00
611022	Transfer to Taylor Pk Playgrd	$0.00	$142,605.60	$0.00	$0.00
611023	Transfer to Rogers Brdg Trail	$0.00	$35,349.69	$91,109.00	$77,531.00
611026	Transfer to McClure Brdg Recon	$0.00	$0.00	$177,565.00	$0.00
611031	Transfer to Infrastructure ST 32	$201,857.07	$2,182.77	$1,143.00	$0.00
611034	Transfer to Buford Hwy Medians	$0.00	$42,769.81	$81,000.00	$31,240.00
611044	Transfer to Fund 770 URA	$315,865.00	$313,865.00	$312,205.00	$315,268.00
611048	Transfer to Fund 360	$1,023.40	$0.00	$0.00	$0.00
611052	Transfer to Western Gwinnett Bikeway	$0.00	$34,567.00	$500,000.00	$0.00
611053	Transfer to Duluth Sidewalks CD-23	$0.00	$62,062.42	$476,345.00	$40,121.00
611055	Transfer to Davenport Road Extension	$0.00	$7,465.72	$64,569.00	$54,265.00
611058	Transfer to Police Equipment	$0.00	$3,755.76	$0.00	$0.00
Total: Operating Transfers Out		$869,097.27	$931,783.30	$2,124,330.00	$825,292.00
Department Total: Other Financing Uses		**$869,097.27**	**$931,783.30**	**$2,124,330.00**	**$825,292.00**
Revenue Totals:		$21,132.58	$18,760.55	$7,200.00	$2,700.00
Expense Totals		$1,047,731.23	$931,783.30	$2,124,330.00	$825,292.00
Fund Total: SPLOST 2005		**($1,026,598.65)**	**($913,022.75)**	**($2,117,130.00)**	**($822,592.00)**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320003**	**SPLOST 2009**			
Revenue					
General Sales & Use Taxes					
313200	SPLOST	$3,426,519.33	$3,175,836.29	$3,923,160.00	$3,808,440.00
Total: General Sales & Use Taxes		$3,426,519.33	$3,175,836.29	$3,923,160.00	$3,808,440.00
Interest Revenue					
361000	Interest Income - Checking	$7,657.97	$14,953.87	$14,000.00	$3,180.00
Total: Interest Revenue		$7,657.97	$14,953.87	$14,000.00	$3,180.00
Revenue Totals		$3,434,177.30	$3,190,790.16	$3,937,160.00	$3,811,620.00
Expenses					
Operating Transfers Out					
611000	Transfer to Fund 100	$211,775.67	$0.00	$0.00	$0.00
611016	Transfer to Scott Hud Pk Restrms	$90,211.00	$0.00	$0.00	$0.00
611029	Transfer to WP Jones Actv Bldg	$13,549.12	$0.00	$0.00	$0.00
611032	Transfer to Rogers Brdg Dog Pk	$6,000.00	$0.00	$0.00	$0.00
611049	Transfer to City Wide Software	$41,094.71	$0.00	$0.00	$0.00
Total: Operating Transfers Out		$362,630.50	$0.00	$0.00	$0.00
Department	**9000**	**Other Financing Uses**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$0.00	$660.00	$675.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$660.00	$675.00
Other Purchased Services					
523602	Bank/Credit Card Fees	$0.00	$0.00	$100.00	$250.00
Total: Other Purchased Services		$0.00	$0.00	$100.00	$250.00
Operating Transfers Out					
611010	Transfer to 225 SR120 Sidewalks	$0.00	$74,895.82	$227,000.00	$143,667.00
611014	Transfer to SPLOST 2005	$0.00	$1,040.39	$0.00	$0.00
611015	Transfer to City Hall Build	$0.00	$10,329.93	$0.00	$0.00
611016	Transfer to Scott Hud Pk Restrms	$0.00	$44,716.46	$0.00	$0.00
611017	Transfer to SR 120 Realign	$0.00	$0.00	$273,000.00	$273,000.00
611022	Transfer to Taylor Pk Playgrd	$0.00	$57,431.03	$71,361.00	$0.00
611023	Transfer to Rogers Brdg Trail	$0.00	$23,959.22	$50,000.00	$7,447.00
611024	Transfer to Downtown Parking	$0.00	$14,525.58	$114,187.00	$21,673.00
611025	Transfer to CDBG Imp Ph IIB	$6,000.00	$0.00	$100,000.00	$45,627.00
611026	Transfer to McClure Brdg Recon	$0.00	$390,125.23	$2,955,435.00	$214,956.00
611027	Transfer to Wtr/Swr Buford Hwy	$0.00	$0.00	$1,250,000.00	$1,122,550.00
611029	Transfer to WP Jones Actv Bldg	$0.00	$20,457.05	$687,000.00	$365,065.00
611030	Transfer to Park Land Purchase	$1,098,640.89	$0.00	$0.00	$0.00
611031	Transfer to Infrastructure ST 32	$161,960.62	$273,169.22	$500,000.00	$1,861,288.00
611032	Transfer to Rogers Brdg Dog Pk	$0.00	$67,794.17	$686,305.00	$108,345.00
611034	Transfer to Buford Hwy Medians	$0.00	$0.00	$60,000.00	$60,000.00
611048	Transfer to Fund 360	$0.00	$69,703.71	$0.00	$0.00
611051	Transfer to Hospital Connector Road	$0.00	$0.00	$44,565.00	$304.00
611052	Transfer to Western Gwinnett Bikeway	$0.00	$0.00	$500,000.00	$458,764.00
611053	Transfer to Duluth Sidewalks CD-23	$58,906.72	$10,176.00	$699,800.00	$552,095.00
611055	Transfer to Davenport Road Extension	$1,100,200.00	$0.00	$0.00	$0.00
611056	Transfer to Consolidated Vehicle Purchase	$0.00	$266,883.78	$259,642.00	$282,756.00
611057	Transfer to Bunten Road Storage Facility	$0.00	$189,868.94	$191,950.00	$0.00
611058	Transfer to Police Equipment	$0.00	$0.00	$0.00	$3,117.00
611060	Transfer to Fund 320030 Old City Hall	$0.00	$0.00	$50,000.00	$50,000.00
611061	Transfer to Park Improvements PK 36	$0.00	$0.00	$0.00	$15,765.00
Total: Operating Transfers Out		$2,425,708.23	$1,515,076.53	$8,720,245.00	$5,586,419.00
Department Total: Other Financing Uses		**$2,425,708.23**	**$1,515,076.53**	**$8,721,005.00**	**$5,587,344.00**
Revenue Totals:		$3,434,177.30	$3,190,790.16	$3,937,160.00	$3,811,620.00
Expense Totals		$2,788,338.73	$1,515,076.53	$8,721,005.00	$5,587,344.00
Fund Total: SPLOST 2009		**$645,838.57**	**$1,675,713.63**	**$ (4,783,845)**	**$ (1,775,724)**

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320027**	**SPLOST 2009 Vehicles**			
Revenue					
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$14,925.00	$0.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$266,883.78	$259,642.00	$282,756.00
Total: Interfund Transfers		$0.00	$281,808.78	$259,642.00	$282,756.00
Revenue Totals		$0.00	$281,808.78	$259,642.00	$282,756.00
Expenses					
Department	**3000**	**Police**			
Sub Department	**3290**	**Consolidated Veh Maint Division**			
Machinery & Equipment					
542200	Vehicles	$0.00	$281,808.78	$259,642.00	$282,756.00
Total: Machinery & Equipment		$0.00	$281,808.78	$259,642.00	$282,756.00
Sub Department Total: Consolidated Veh Maint Division		**$0.00**	**$281,808.78**	**$259,642.00**	**$282,756.00**
Department Total: Police		**$0.00**	**$281,808.78**	**$259,642.00**	**$282,756.00**
Revenue Totals:		$0.00	$281,808.78	$259,642.00	$282,756.00
Expense Totals		$0.00	$281,808.78	$259,642.00	$282,756.00
Fund Total: SPLOST 2009 Vehicles		**$0.00**	**$0.00**	**$0.00**	**$0.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320013**	**SR 120 Realign & Hill St. CD-46**			
Revenue					
General Sales & Use Taxes					
313200	SPLOST	$0.00	$0.00	$1,525,000.00	$0.00
Total: General Sales & Use Taxes		$0.00	$0.00	$1,525,000.00	$0.00
Interest Revenue					
361000	Interest Income - Checking	$12,511.89	$11,614.57	$10,000.00	$2,100.00
Total: Interest Revenue		$12,511.89	$11,614.57	$10,000.00	$2,100.00
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$0.00	$273,000.00	$273,000.00
Total: Interfund Transfers		$0.00	$0.00	$273,000.00	$273,000.00
Revenue Totals		$12,511.89	$11,614.57	$1,808,000.00	$275,100.00
Expenses					
Department	**4221**	**Paved Streets**			
Purchased Professional & Technical Services					
521200	Professional Services	$40,433.09	$51,716.03	$591,000.00	$487,083.00
Total: Purchased Professional & Technical Services		$40,433.09	$51,716.03	$591,000.00	$487,083.00
Property					
541400	Infrastructure	$55,883.88	$105.00	$0.00	$1,258,286.00
Total: Property		$55,883.88	$105.00	$0.00	$1,258,286.00
Department Total: Paved Streets		**$96,316.97**	**$51,821.03**	**$591,000.00**	**$1,745,369.00**
Department	**9000**	**Other Financing Uses**			
Operating Transfers Out					
611060	Transfer to Fund 320030 Old City Hall	$0.00	$0.00	$30,000.00	$0.00
Total: Operating Transfers Out		$0.00	$0.00	$30,000.00	$0.00
Department Total: Other Financing Uses		**$0.00**	**$0.00**	**$30,000.00**	**$0.00**
Revenue Totals:		$12,511.89	$11,614.57	$1,808,000.00	$275,100.00
Expense Totals		$96,316.97	$51,821.03	$621,000.00	$1,745,369.00
Fund Total: SR 120 Realign & Hill St. CD-46		**($83,805.08)**	**($40,206.46)**	**$1,187,000.00**	**($1,470,269.00)**

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City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**225**	**SR120 Sidewalk-Monarch Sch CD-58**			
Revenue					
Federal Government Grants					
331356	Federal Grant- CMAQ	$0.00	$0.00	$496,000.00	$0.00
Total: Federal Government Grants		$0.00	$0.00	$496,000.00	$0.00
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$74,895.82	$227,000.00	$143,667.00
Total: Interfund Transfers		$0.00	$74,895.82	$227,000.00	$143,667.00
Revenue Totals		$0.00	$74,895.82	$723,000.00	$143,667.00
Expenses					
Department	**4224**	**Sidewalks & Crosswalks**			
Purchased Professional & Technical Services					
521200	Professional Services	$28,201.05	$0.00	$72,000.00	$29,369.00
Total: Purchased Professional & Technical Services		$28,201.05	$0.00	$72,000.00	$29,369.00
Property					
541400	Infrastructure	$1,265.30	$8,436.73	$0.00	$114,298.00
Total: Property		$1,265.30	$8,436.73	$0.00	$114,298.00
Department Total: Sidewalks & Crosswalks		**$29,466.35**	**$8,436.73**	**$72,000.00**	**$143,667.00**
Revenue Totals:		$0.00	$74,895.82	$723,000.00	$143,667.00
Expense Totals		$29,466.35	$8,436.73	$72,000.00	$143,667.00
Fund Total: SR120 Sidewalk-Monarch Sch CD-58		**($29,466.35)**	**$66,459.09**	**$651,000.00**	**$0.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320025**	**Trans/Infrastructure Imp ST 32**			
Revenue					
Interfund Transfers					
391230	Transfer from SPLOST 2005	$380,510.48	$2,182.77	$1,143.00	$0.00
391236	Transfer from SPLOST 2009	$161,960.62	$273,169.22	$500,000.00	$1,859,710.00
Total: Interfund Transfers		$542,471.10	$275,351.99	$501,143.00	$1,859,710.00
Revenue Totals		$542,471.10	$275,351.99	$501,143.00	$1,859,710.00
Expenses					
Department	**4221**	**Paved Streets**			
Purchased Professional & Technical Services					
521200	Professional Services	$183,822.65	$0.00	$50,000.00	$50,000.00
Total: Purchased Professional & Technical Services		$183,822.65	$0.00	$50,000.00	$50,000.00
Purchased Property Services					
522208	Repairs & Maint - Streets/ Sidewalks	$363,290.81	$256,725.22	$450,000.00	$1,681,300.00
Total: Purchased Property Services		$363,290.81	$256,725.22	$450,000.00	$1,681,300.00
Department Total: Paved Streets		**$547,113.46**	**$256,725.22**	**$500,000.00**	**$1,731,300.00**
Department	**4250**	**Sanitary Sewer**			
Purchased Property Services					
522209	Repairs & Maint - Drainage	$16,179.28	$5,382.77	$0.00	$128,410.00
Total: Purchased Property Services		$16,179.28	$5,382.77	$0.00	$128,410.00
Department Total: Sanitary Sewer		**$16,179.28**	**$5,382.77**	**$0.00**	**$128,410.00**
Revenue Totals:		$542,471.10	$275,351.99	$501,143.00	$1,859,710.00
Expense Totals		$563,292.74	$262,107.99	$500,000.00	$1,859,710.00
Fund Total: Trans/Infrastructure Imp ST 32		**($20,821.64)**	**$13,244.00**	**$1,143.00**	**$0.00**

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320022**	**Water/Sewer Imp Buford Hwy CD62**			
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009	$0.00	$0.00	$1,250,000.00	$1,122,550.00
Total: Interfund Transfers		$0.00	$0.00	$1,250,000.00	$1,122,550.00
Revenue Totals		$0.00	$0.00	$1,250,000.00	$1,122,550.00
Expenses					
Department	**4250**	**Sanitary Sewer**			
Property					
541400	Infrastructure	$0.00	$0.00	$25,000.00	$1,122,550.00
Total: Property		$0.00	$0.00	$25,000.00	$1,122,550.00
Department Total: Sanitary Sewer		**$0.00**	**$0.00**	**$25,000.00**	**$1,122,550.00**
Revenue Totals:		$0.00	$0.00	$1,250,000.00	$1,122,550.00
Expense Totals		$0.00	$0.00	$25,000.00	$1,122,550.00
Fund Total: Water/Sewer Imp Buford Hwy CD62		**$0.00**	**$0.00**	**$1,225,000.00**	**$0.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 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	$0.00
331355	Federal Grant - TIP	$0.00	$0.00	$759,616.00	$0.00
331356	Federal Grant- CMAQ	$0.00	$0.00	$178,000.00	$0.00
331357	Federal Gant HPP	$0.00	$0.00	$300,000.00	$0.00
Total: Federal Government Grants		$0.00	$0.00	$2,328,016.00	$0.00
Interfund Transfers					
391230	Transfer from SPLOST 2005	$0.00	$34,567.00	$500,000.00	$0.00
391236	Transfer from SPLOST 2009	$0.00	$0.00	$500,000.00	$458,764.00
Total: Interfund Transfers		$0.00	$34,567.00	$1,000,000.00	$458,764.00
Department Total: Western Gwinnett Bikeway CD-20		**$0.00**	**$34,567.00**	**$3,328,016.00**	**$458,764.00**
Revenue Totals		$0.00	$34,567.00	$3,328,016.00	$458,764.00
Expenses					
Department	**0520**	**Western Gwinnett Bikeway CD-20**			
Purchased Professional & Technical Services					
521200	Professional Services	$18,936.68	$34,567.00	$0.00	$143,243.00
Total: Purchased Professional & Technical Services		$18,936.68	$34,567.00	$0.00	$143,243.00
Property					
541200	Site Improvements	$0.00	$0.00	$497,800.00	$315,521.00
Total: Property		$0.00	$0.00	$497,800.00	$315,521.00
Department Total: Western Gwinnett Bikeway CD-20		**$18,936.68**	**$34,567.00**	**$497,800.00**	**$458,764.00**
Revenue Totals:		$0.00	$34,567.00	$3,328,016.00	$458,764.00
Expense Totals		$18,936.68	$34,567.00	$497,800.00	$458,764.00
Fund Total: Old TBS 340 Funds		**($18,936.68)**	**$0.00**	**$2,830,216.00**	**$0.00**

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Capital Project	**320023**	**WP Jones Activity Bldg Pk 34**			
Revenue					
Interfund Transfers					
391236	Transfer from SPLOST 2009	$13,549.12	$20,457.05	$687,000.00	$365,065.00
Total: Interfund Transfers		$13,549.12	$20,457.05	$687,000.00	$365,065.00
Revenue Totals		$13,549.12	$20,457.05	$687,000.00	$365,065.00
Expenses					
Department	**6122**	**Recreation Centers**			
Property					
541300	Buildings	$29,579.12	$4,427.05	$687,000.00	$251,108.00
Total: Property		$29,579.12	$4,427.05	$687,000.00	$251,108.00
Department Total: Recreation Centers		**$29,579.12**	**$4,427.05**	**$687,000.00**	**$251,108.00**
Revenue Totals:		$13,549.12	$20,457.05	$687,000.00	$365,065.00
Expense Totals		$29,579.12	$4,427.05	$687,000.00	$251,108.00
Fund Total: WP Jones Activity Bldg Pk 34		**($16,030.00)**	**$16,030.00**	**$0.00**	**$113,957.00**

Fiscal Information

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

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**581**	**COPS Fundraiser/Donations**			
Revenue					
Contributions & Donations from Private Sources					
371005	Donations	$6,000.00	$4,175.00	$5,550.00	$6,000.00
Total: Contributions & Donations from Private Sources		$6,000.00	$4,175.00	$5,550.00	$6,000.00
Interfund Transfers					
391221	Transfer from Oper Drive Smart	$22,098.47	$28,290.43	$24,340.00	$72,176.00
Total: Interfund Transfers		$22,098.47	$28,290.43	$24,340.00	$72,176.00
Revenue Totals		$28,098.47	$32,465.43	$29,890.00	$78,176.00
Expenses					
Department	**3225**	**Youth Investigation & Control**			
Supplies					
531104	Supplies	$8,326.31	$17,400.25	$54,890.00	$71,176.00
Total: Supplies		$8,326.31	$17,400.25	$54,890.00	$71,176.00
Operating Transfers Out					
611039	Transfer to Mounted Patrol 580	$0.00	$0.00	$0.00	$7,000.00
Total: Operating Transfers Out		$0.00	$0.00	$0.00	$7,000.00
Department Total: Youth Investigation & Control		**$8,326.31**	**$17,400.25**	**$54,890.00**	**$78,176.00**
Revenue Totals:		$28,098.47	$32,465.43	$29,890.00	$78,176.00
Expense Totals		$8,326.31	$17,400.25	$54,890.00	$78,176.00
Fund Total: COPS Fundraiser/Donations		**$19,772.16**	**$15,065.18**	**($25,000.00)**	**$0.00**

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**580**	**Mounted Patrol**			
Revenue					
Interfund Transfers					
391221	Transfer from Oper Drive Smart	$7,057.00	$3,680.38	$7,000.00	$0.00
391273	Transfer from Fund 581 COPS	$0.00	$0.00	$0.00	$7,000.00
Total: Interfund Transfers		$7,057.00	$3,680.38	$7,000.00	$7,000.00
Revenue Totals		$7,057.00	$3,680.38	$7,000.00	$7,000.00
Expenses					
Department	**3230**	**Mounted Patrol**			
Supplies					
531104	Supplies	$4,354.73	$4,123.07	$7,000.00	$8,000.00
Total: Supplies		$4,354.73	$4,123.07	$7,000.00	$8,000.00
Department Total: Mounted Patrol		**$4,354.73**	**$4,123.07**	**$7,000.00**	**$8,000.00**
Revenue Totals:		$7,057.00	$3,680.38	$7,000.00	$7,000.00
Expense Totals		$4,354.73	$4,123.07	$7,000.00	$8,000.00
Fund Total: Mounted Patrol		**$2,702.27**	**($442.69)**	**$0.00**	**($1,000.00)**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**506**	**Stormwater Utility**			
Revenue					
Penalties & Interest on Delinquent taxes					
319100	Interest on Delinquent Taxes	$0.00	$0.00	$5,000.00	$800.00
319101	Tax Penalty	$0.00	$0.00	$7,000.00	$3,000.00
Total: Penalties & Interest on Delinquent taxes		$0.00	$0.00	$12,000.00	$3,800.00
Utilities/Enterprise					
344260	Stormwater Utility Charges	$0.00	$0.00	$766,659.00	$725,000.00
Total: Utilities/Enterprise		$0.00	$0.00	$766,659.00	$725,000.00
Revenue Totals		$0.00	$0.00	$778,659.00	$728,800.00
Expenses					
Department	**4320**	**Stormwater Collection & Disposal**			
Salaries & Wages					
511000	Salaries & Wages	$0.00	$0.00	$167,994.00	$180,705.00
511101	Part Time Salaries & Wages	$0.00	$0.00	$1,056.00	$18,153.00
511300	Overtime	$0.00	$0.00	$0.00	$900.00
Total: Salaries & Wages		$0.00	$0.00	$169,050.00	$199,758.00
Employee Benefits					
512100	Group Insurance	$0.00	$0.00	$32,098.00	$62,980.00
512200	FICA Tax	$0.00	$0.00	$12,747.00	$15,213.00
512400	Retirement Contrib/Pension	$0.00	$0.00	$2,409.00	$15,651.00
Total: Employee Benefits		$0.00	$0.00	$47,254.00	$93,844.00
Purchased Professional & Technical Services					
521300	Technical Services	$0.00	$0.00	$30,000.00	$37,500.00
Total: Purchased Professional & Technical Services		$0.00	$0.00	$30,000.00	$37,500.00
Purchased Property Services					
522202	Vehicle Repairs/Maintenance	$0.00	$0.00	$0.00	$750.00
522209	Repairs & Maint - Drainage	$0.00	$0.00	$444,835.00	$222,588.00
522321	Linen/Uniform Rental Service	$0.00	$0.00	$0.00	$1,560.00
Total: Purchased Property Services		$0.00	$0.00	$444,835.00	$224,898.00
Other Purchased Services					
523700	Certification/ Educ/Training	$0.00	$0.00	$0.00	$3,200.00
Total: Other Purchased Services		$0.00	$0.00	$0.00	$3,200.00
Supplies					
531100	Office Supplies	$0.00	$0.00	$500.00	$1,000.00
531104	Supplies	$0.00	$0.00	$8,202.00	$10,000.00
531270	Fuel & Oil	$0.00	$0.00	$0.00	$4,950.00
Total: Supplies		$0.00	$0.00	$8,702.00	$15,950.00
Property					
541200	Site Improvements	$0.00	$0.00	$0.00	$10,000.00
Total: Property		$0.00	$0.00	$0.00	$10,000.00
Machinery & Equipment					
542200	Vehicles	$0.00	$0.00	$55,000.00	$143,650.00
Total: Machinery & Equipment		$0.00	$0.00	$55,000.00	$143,650.00
Department Total: Stormwater Collection & Disposal		**$0.00**	**$0.00**	**$754,841.00**	**$728,800.00**
Revenue Totals:		$0.00	$0.00	$778,659.00	$728,800.00
Expense Totals		$0.00	$0.00	$754,841.00	$728,800.00
Fund Total: Stormwater Utility		**$0.00**	**$0.00**	**$23,818.00**	**$0.00**

Fiscal Information

Internal Service Funds account for the financing of goods or services provided by one department to other departments of the city. Duluth has two funds, Worker's Compensation and Health Reimbursement Account. The City self-insures for worker's 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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**601**	**Health Reimbursement Account**			
Revenue					
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$0.00	$83,748.00	$83,748.00
Total: Interfund Transfers		$0.00	$0.00	$83,748.00	$83,748.00
Revenue Totals		$0.00	$0.00	$83,748.00	$83,748.00
Expenses					
Department	**1555**	**Risk Management**			
Self Funded Insurance					
552101	Administrative Fees	$0.00	$0.00	$10,000.00	$7,200.00
552500	Claims - City Manager	$0.00	$0.00	$1,417.00	$1,471.00
552501	Claims - City Clerk	$0.00	$0.00	$2,123.00	$2,204.00
552502	Claims - Business Office	$0.00	$0.00	$7,504.00	$7,789.00
552503	Claims - Marketing & Public Rel	$0.00	$0.00	$1,218.00	$1,264.00
552504	Claims - Planning &	$0.00	$0.00	$5,254.00	$5,453.00
552505	Claims - Parks & Recreation	$0.00	$0.00	$6,191.00	$6,426.00
552506	Claims - Public Works	$0.00	$0.00	$7,660.00	$7,951.00
552507	Claims - Police Administration	$0.00	$0.00	$1,721.00	$1,786.00
552508	Claims - CID	$0.00	$0.00	$4,459.00	$4,629.00
552509	Claims - COPS	$0.00	$0.00	$2,768.00	$2,873.00
552510	Claims - Police Support	$0.00	$0.00	$9,238.00	$9,589.00
552511	Claims - Court	$0.00	$0.00	$3,381.00	$3,509.00
552512	Claims - Police Uniform	$0.00	$0.00	$20,814.00	$21,604.00
Total: Self Funded Insurance		$0.00	$0.00	$83,748.00	$83,748.00
Department Total: Risk Management		**$0.00**	**$0.00**	**$83,748.00**	**$83,748.00**
Revenue Totals:		$0.00	$0.00	$83,748.00	$83,748.00
Expense Totals		$0.00	$0.00	$83,748.00	$83,748.00
Fund Total: Health Reimbursement Account		**$0.00**	**$0.00**	**$0.00**	**$0.00**

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**600**	**Worker's Compensation**			
Revenue					
Interest Revenue					
361001	Investment Income	$4,602.97	$3,793.79	$3,000.00	$5,700.00
Total: Interest Revenue		$4,602.97	$3,793.79	$3,000.00	$5,700.00
Interfund Transfers					
391210	Transfer From Fund 100	$0.00	$0.00	$250,000.00	$250,000.00
Total: Interfund Transfers		$0.00	$0.00	$250,000.00	$250,000.00
Revenue Totals		$4,602.97	$3,793.79	$253,000.00	$255,700.00
Expenses					
Department	**1555**	**Risk Management**			
Other Purchased Services					
523102	Insurance Workers Comp	$26,302.32	$20,890.00	$27,069.00	$35,000.00
523602	Bank/Credit Card Fees	$265.30	$314.76	$300.00	$300.00
Total: Other Purchased Services		$26,567.62	$21,204.76	$27,369.00	$35,300.00
Self Funded Insurance					
552100	Annual Assessments	$6,978.56	$5,535.06	$3,930.00	$8,700.00
552200	Claims	$3,899.08	$4,356.56	$7,366.00	$7,200.00
552500	Claims - City Manager	$0.00	$0.00	$0.00	$1,000.00
552501	Claims - City Clerk	$0.00	$0.00	$1,464.00	$1,000.00
552502	Claims - Business Office	$0.00	$0.00	$2,786.00	$1,000.00
552503	Claims - Marketing & Public Rel	$0.00	$0.00	$0.00	$1,000.00
552504	Claims - Planning & Development	$0.00	$0.00	$0.00	$1,000.00
552505	Claims - Parks & Recreation	$291.42	$4,069.26	$5,190.00	$5,000.00
552506	Claims - Public Works	$11,266.92	$4,688.01	$22,554.00	$10,000.00
552507	Claims - Police Administration	$0.00	$0.00	$0.00	$1,000.00
552508	Claims - CID	$1,967.82	$0.00	$0.00	$1,000.00
552509	Claims - COPS	$0.00	$0.00	$0.00	$1,000.00
552510	Claims - Police Support Services	$0.00	$4,203.63	$1,500.00	$1,000.00
552511	Claims - Court	$0.00	$0.00	$159.00	$3,500.00
552512	Claims - Police Uniform	($32,975.86)	$100,399.64	$58,482.00	$50,000.00
Total: Self Funded Insurance		($8,572.06)	$123,252.16	$103,431.00	$93,400.00
Department Total: Risk Management		**$17,995.56**	**$144,456.92**	**$130,800.00**	**$128,700.00**
Revenue Totals:		$4,602.97	$3,793.79	$253,000.00	$255,700.00
Expense Totals		$17,995.56	$144,456.92	$130,800.00	$128,700.00
Fund Total: Worker's Compensation		**($13,392.59)**	**($140,663.13)**	**$122,200.00**	**$127,000.00**

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	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**700**	**Downtown Development Authority**			
Revenue					
Federal Government Grants					
331352	Federal Grant LCI	$0.00	$50,000.00	$0.00	$0.00
Total: Federal Government Grants		$0.00	$50,000.00	$0.00	$0.00
Local Government Grants					
336001	CID	$0.00	$5,000.00	$0.00	$0.00
Total: Local Government Grants		$0.00	$5,000.00	$0.00	$0.00
Interest Revenue					
361000	Interest Income - Checking	$2,257.53	$1,047.20	$1,000.00	$984.00
361001	Investment Income	$862.79	$479.91	$400.00	$0.00
Total: Interest Revenue		$3,120.32	$1,527.11	$1,400.00	$984.00
Other					
389000	Miscellaneous Revenue	$66,084.06	$100,273.38	$0.00	$0.00
Total: Other		$66,084.06	$100,273.38	$0.00	$0.00
Interfund Transfers					
391210	Transfer From Fund 100	$446,805.65	$443,229.22	$668,310.00	$666,357.00
Total: Interfund Transfers		$446,805.65	$443,229.22	$668,310.00	$666,357.00
Proceeds of General Fixed Asset Disposals					
392200	Sale of Property/ Capital Assets	$0.00	$55,100.00	$0.00	$45,000.00
Total: Proceeds of General Fixed Asset Disposals		$0.00	$55,100.00	$0.00	$45,000.00
Revenue Totals		$516,010.03	$655,129.71	$669,710.00	$712,341.00
Expenses					
Department	**6191**	**Red Clay Renovations**			
Purchased Professional & Technical Services					
521200	Professional Services	$28,755.00	$38,351.50	$378,000.00	$0.00
Total: Purchased Professional & Technical Services		$28,755.00	$38,351.50	$378,000.00	$0.00
Property					
541200	Site Improvements	$0.00	$0.00	$17,700.00	$411,500.00
Total: Property		$0.00	$0.00	$17,700.00	$411,500.00
Department Total: Red Clay Renovations		**$28,755.00**	**$38,351.50**	**$395,700.00**	**$411,500.00**

Fiscal Information

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**700**	**Downtown Development Authority**			
Department	**7550**	**Downtown Development**			
Other Purchased Services					
523300	Advertising/Public Notices	$0.00	$330.00	$0.00	$0.00
523602	Bank/Credit Card Fees	$117.00	$135.54	$175.00	$0.00
523700	Certification/ Educ/Training	$0.00	$0.00	$1,800.00	$750.00
Total: Other Purchased Services		$117.00	$465.54	$1,975.00	$750.00
Property					
541100	Land	$0.00	$2,300.00	$0.00	$0.00
Total: Property		$0.00	$2,300.00	$0.00	$0.00
Interest					
582100	Bond Interest	$642,036.84	$624,488.92	$263,310.00	$241,357.00
Total: Interest		$642,036.84	$624,488.92	$263,310.00	$241,357.00
Issuance Cost					
584000	Issuance Costs	$29,486.14	$28,730.14	$27,805.00	$14,581.00
Total: Issuance Cost		$29,486.14	$28,730.14	$27,805.00	$14,581.00
Department Total: Downtown Development		**$671,639.98**	**$655,984.60**	**$293,090.00**	**$256,688.00**
Department	**7551**	**Pedestrian Walkway**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$80,873.75	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$80,873.75	$0.00	$0.00
Property					
541200	Site Improvements	$0.00	$0.00	$0.00	$40,000.00
Total: Property		$0.00	$0.00	$0.00	$40,000.00
Department Total: Pedestrian Walkway		**$0.00**	**$80,873.75**	**$0.00**	**$40,000.00**
Department	**7552**	**Livable Center Initiative**			
Purchased Professional & Technical Services					
521200	Professional Services	$0.00	$105,000.00	$0.00	$0.00
Total: Purchased Professional & Technical Services		$0.00	$105,000.00	$0.00	$0.00
Department Total: Livable Center Initiative		**$0.00**	**$105,000.00**	**$0.00**	**$0.00**
Department	**7553**	**Downtown Facade Imp**			
Property					
541200	Site Improvements	$0.00	$0.00	$8,200.00	$10,000.00
Total: Property		$0.00	$0.00	$8,200.00	$10,000.00
Department Total: Downtown Facade Imp		**$0.00**	**$0.00**	**$8,200.00**	**$10,000.00**
Revenue Totals:		$516,010.03	$655,129.71	$669,710.00	$712,341.00
Expense Totals		$700,394.98	$880,209.85	$696,990.00	$718,188.00
Fund Total: Downtown Development Authority		**($184,384.95)**	**($225,080.14)**	**($27,280.00)**	**($5,847.00)**

Fiscal Information

City of Duluth

Budget Worksheet Report

Account Number	Description	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Budget
Fund	**770**	**Urban Redevelopment**			
Revenue					
Interfund Transfers					
391200	Transfer to Fund 100	$0.00	$765,460.00	$0.00	$0.00
391210	Transfer From Fund 100	$767,680.00	$0.00	$767,625.00	$768,970.00
391230	Transfer from SPLOST 2005	$315,865.00	$313,865.00	$311,905.00	$315,268.00
Total: Interfund Transfers		$1,083,545.00	$1,079,325.00	$1,079,530.00	$1,084,238.00
Revenue Totals		$1,083,545.00	$1,079,325.00	$1,079,530.00	$1,084,238.00
Expenses					
Interest					
582300	Interest Expense	$486,451.29	$462,214.13	$439,930.00	$414,238.00
Total: Interest		$486,451.29	$462,214.13	$439,930.00	$414,238.00
Department	**8000**	**Debt Service**			
Issuance Cost					
584000	Issuance Costs	$26,262.30	$25,130.50	$23,790.00	$0.00
Total: Issuance Cost		$26,262.30	$25,130.50	$23,790.00	$0.00
Department Total: Debt Service		**$26,262.30**	**$25,130.50**	**$23,790.00**	**$0.00**
Revenue Totals:		$1,083,545.00	$1,079,325.00	$1,079,530.00	$1,084,238.00
Expense Totals		$512,713.59	$487,344.63	$463,720.00	$414,238.00
Fund Total: Urban Redevelopment		**$570,831.41**	**$591,980.37**	**$615,810.00**	**$670,000.00**

Fiscal Information

General Fund Line Item Revenues

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
General Property Taxes						
311100	Property Tax Revenue		$ 5,934,662	$ 6,299,288	$ 6,024,600	$ 5,330,000
311109	Tax Overpayment		4,840	0	0	0
311203	FY 2005 Property Taxes		41	272	500	100
311204	FY 2006 Property Taxes		493	1,209	500	100
311205	FY 2007 Property Taxes		1,963	1,767	1,500	100
311206	FY 2008 Property Taxes		60,381	45,079	10,000	100
311207	FY 2009 Property Taxes		0	106,630	40,000	100
311208	FY 2010 Property Taxes		0	0	100,000	100,000
311310	Gwinnett Co Motor Vehicle Taxes		327,742	359,652	330,000	380,000
311600	Transfer Tax		14,073	18,523	15,000	20,000
311601	Intangible Tax		38,655	59,156	45,000	60,000
311700	Franchise Tax		1,802,841	1,914,710	1,850,000	2,000,000
		Total	8,185,691	8,806,287	8,417,100	7,890,500
Selective Sales and Use Tax						
314200	Alcohol Beverage Tax		495,234	533,818	525,000	540,000
314300	Mixed Drink Excise Tax		37,931	43,062	50,000	45,000
		Total	533,165	576,880	575,000	585,000
Business Taxes						
316100	Occupational Tax		657,966	790,823	740,000	800,000
316101	Occupational Tax Admin Fee		70,323	78,731	70,000	75,000
316200	Insurance Premium Tax		1,226,513	1,190,942	1,190,000	1,240,000
316300	Institutional Tax		31,548	55,105	55,000	60,000
		Total	1,986,350	2,115,602	2,055,000	2,175,000
Penalties & Interest on Delinquent Taxes						
319100	Interest on Delinquent Taxes		19,960	33,727	35,000	18,000
319101	Tax Penalty		40,543	64,067	60,000	37,000
319200	Alcohol Late Penalty		1,150	3,200	500	2,500
319400	Occupational Tax Penalty		8,737	15,927	9,000	11,000
319500	Tax FIFA Cost		3,744	2,296	3,500	3,500
		Total	74,134	119,217	108,000	72,000
Business Licenses						
321100	Alcohol Handling Permits		21,447	33,089	22,000	30,000
321110	Beer Only Package		3,250	1,000	0	1,000
321120	Beer and Wine Package		21,450	24,800	32,000	30,000
321130	Beer, Wine, Liquor Consumption		69,269	83,825	88,000	85,000
321131	Package Store Licenses		30,300	30,150	30,000	30,000
321132	Beer and Wine Consumption		15,650	21,350	15,500	20,000
321133	Beer Only Consumption		1,000	2,500	1,000	1,000
321134	Liquor Consumption		0	0	0	300
321135	Wine Only Consumption		100	100	0	0
321220	Insurance License Fees		35,363	40,913	40,000	55,000
321900	Alcohol Application Fees		3,750	4,850	3,500	4,000
		Total	$ 201,579	$ 242,576	$ 232,000	$ 256,300

Line Item
General Fund - Revenues

Fiscal Information

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Non-Business Licenses & Permits						
322200	Repermitting Building Permits		$0	$0	$ 500	$ 100
322210	Rezonings		1,219	779	1,000	1,500
322230	Sign Permits		12,160	12,290	9,500	12,000
322240	Planning Review Fees		6,500	6,916	5,500	5,500
322901	Vendor Fees		350	1,775	500	2,000
		Total	20,229	21,760	17,000	21,100
Regulatory Fees						
323110	Development Permits/Land Disturbance		3,340	8,053	8,000	4,000
323111	Reinspection fees		200	0	500	500
323112	Compliance Inspection		0	0	1	0
323113	V/SE/CU Application		2,376	2,500	3,000	3,000
323120	Building Permits Residential		172,499	145,798	150,000	140,000
323121	Building Permits Commercial		157,396	93,134	100,000	100,000
323122	Mechanical Permits		9,060	10,500	8,500	8,500
323185	Swimming Pool Permits		0	600	300	1,000
323900	NPDES Stormwater/ Development Fee		228	59	500	500
323930	Planning & Zoning Misc. Income		517	1,026	1,000	1,000
323931	Planning & Development Sale of Ordinances		0	0	100	100
		Total	345,616	261,669	271,901	258,600
Federal Government Grants						
331111	DOJ Federal Grant		0	6,078	4,000	4,000
331150	Federal Grants		71,861	82,500	0	0
		Total	71,861	88,578	4,000	4,000
State Government Grants						
334151	GEMA State Grant		0	9,600	0	0
		Total	0	9,600	0	0
Local Government Unit Payment in Lieu of Taxes						
338000	Other Taxes		420	915	1,000	1,000
338100	Intergovernmental Revenue		0	0	0	972,808
		Total	420	915	1,000	973,808
Public Safety						
342112	Police Dept. Copies		8,450	6,928	7,000	7,000
342130	False Alarms		0	13,800	15,000	20,000
342310	Police Dept. Fingerprints		17,374	17,233	15,000	15,000
342311	Criminal History Background		30,058	30,565	30,000	35,000
		Total	55,882	68,526	67,000	77,000
Utilities/Enterprise						
344110	Garbage Bags - 32 Gallon		0	1,168	1,024	1,500
344111	Garbage Bags - Senior 32 Gal		0	2,347	2,000	1,500
344112	Garbage Bags - 13 Gallon		0	357	525	250
344113	Garbage Bags - Senior 13 Gal		0	165	110	200
344114	Garbage Bags - 42 Gallon		0	100	125	150
344115	Garbage Bags - Senior 42 Gallon		0	0	65	100
344130	Recycling Proceeds		9,133	11,187	13,000	13,000
344190	Garbage Bag Rebate		22,268	181,793	120,000	170,000
		Total	$ 31,401	$ 197,117	$ 136,849	$ 186,700

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Culture & Recreation						
347200	Bunten Rd. Facility Rental		$ 6,536	$ 5,389	$ 6,000	$ 6,000
347201	Pavillion Rental		1,880	3,550	500	6,000
347202	Field Rental		30,234	39,826	45,000	40,000
347203	Gym Rental		12,410	13,892	15,000	13,000
347204	Facility Rental - Rogers Bridge		375	5,980	5,000	0
347205	Facility Rental - WP Jones		1,440	1,720	1,500	500
347300	Red Clay/ Eddie Owen Presents		108	3,803	5,000	1,000
347500	Recreation Programs		94,372	120,013	103,000	44,750
347501	Camps		70,021	106,772	75,000	103,500
347502	Tennis Court Fees		40,861	22,471	35,000	25,000
347503	Special Events Camps		11,272	8,911	9,000	0
347504	Senior Programs		0	0	0	4,675
347505	Athletics		0	0	0	128,200
		Total	269,506	332,325	300,000	372,625
Other Charges for Services						
349300	Bad Check Fee		115	295	200	200
349310	Online Convenience Fee		408	2,325	2,550	3,000
		Total	523	2,620	2,750	3,200
Fines & Forfeitures						
351170	Court Fines		3,622,377	2,378,639	2,600,000	3,000,000
351200	Bonds & Forfeitures		304,157	234,754	200,000	215,000
351320	Cash Confiscation		2,514	6,663	0	3,000
351900	Red Light Fines/ Income		133,563	11,162	171,000	114,000
		Total	4,062,612	2,631,218	2,971,000	3,332,000
Interest Revenue						
361000	Interest Income - Checking		4,405	4,260	4,000	4,000
361001	Investment Income		206,240	111,801	120,000	90,000
361002	Investment Inc/ Capital Reserve		75,904	40,151	30,000	26,000
		Total	286,549	156,212	154,000	120,000
Contributions & Donations from Private Sources						
371000	Brick Donations		42	440	210	100
371001	Flag Donations		0	100	100	100
371002	Fireworks Donations		5,466	3,172	2,200	1,000
371003	Annual Fall Festival		50,520	50,000	50,000	50,000
371004	Special Events Sponsors		24,268	13,922	17,000	15,000
371005	Donations		0	7,000	340	100
		Total	80,296	74,634	69,850	66,300
Rents & Royalties						
381000	Downtown Rental Income		72,741	58,766	60,000	55,000
381001	Community Room Rental		0	0	0	0
381002	Festival Center Rental		27,476	39,274	35,000	30,000
381003	F/C Patron Table Rental		325	0	0	0
381004	F/C Linen/Equip Rental		1,894	2,417	2,000	2,000
381005	Red Clay Rental		0	17,841	19,000	0
		Total	$ 102,435	$ 118,298	$ 116,000	$ 87,000

Line Item
General Fund - Revenues

Fiscal Information

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Telephone Commissions						
382001	Rental Income Grid		$ 11,156	$ 11,156	$ 11,000	$ 11,000
		Total	11,156	11,156	11,000	11,000
Reimbursement from Damaged Property						
383000	Reimb - Damaged Property		1,260	330	0	0
383001	Insurance Proceeds - Accidents		21,009	28,672	0	14,500
383005	Insurance Claims Reimbursements		6,649	22,752	0	500
		Total	28,917	51,754	0	15,000
Other						
389000	Miscellaneous Revenue		15,884	28,197	23,538	15,000
389001	Police Dept. Misc. Revenue		2,746	3,198	2,000	2,000
389007	Income from Copies, etc.		147	368	500	300
389008	Town Green Concession		286	46	0	50
389009	Dumpster Card Fees		500	1,025	500	750
389010	Sale of Misc. Merchandise		668	28	0	50
389060	Flexible Spending Gain/Loss		0	1,381	0	100
389065	401A Employee Forfeitures		0	0	0	3,000
		Total	20,230	34,241	26,538	21,250
Interfund Transfers						
391200	Transfer to Fund 100		(77,486)	0	0	0
391220	Transfer From Federal Drug Fund		0	5,001	4,000	4,000
391222	Transfer from Police Tech Fund		150,000	100,000	100,000	150,000
391230	Transfer from SPLOST 2005		350,352	50,646	0	0
391231	Transfer from Fund 340		(28,883)	0	1,008,135	0
391233	Transfer from Fund 360		0	0	846,325	0
391236	Transfer from SPLOST 2009		211,776	0	0	0
391272	Transfer from Fund 320016		1	0	0	0
		Total	605,759	155,647	1,958,460	154,000
Proceeds of General Fixed Asset Disposals						
392101	Auction Proceeds		1,910	12,295	12,500	20,000
392200	Sale of Property/ Capital Assets		3,640	0	0	0
		Total	5,550	12,295	12,500	20,000
Proceeds from Fund Balance						
393600	Budgeted Fund Balance		0	0	0	3,732,098
		Total	0	0	0	3,732,098
	TOTAL GENERAL FUND REVENUES		**$ 16,979,862**	**$ 16,089,128**	**$ 17,506,948**	**$ 20,434,481**

Fiscal Information

General Fund Line Item Expenditures

Mayor & Council
Governing Body

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Salaries & Wages						
1000-1110-511000	Salaries & Wages		$ 38,400	$ 38,100	$ 39,600	$ 39,600
		Total	38,400	38,100	39,600	39,600
Employee Benefits						
1000-1110-512200	FICA Tax		2,938	2,915	3,030	3,030
		Total	2,938	2,915	3,030	3,030
Other Purchased Services						
1000-1110-523203	Cell Phones		0	0	80	0
1000-1110-523500	Travel/Parking		2,792	2,268	2,820	4,795
1000-1110-523700	Certification/ Educ/Training		0	5,872	11,253	12,746
1000-1110-523750	Council/Staff Meeting Expense		5,888	2,902	4,029	4,692
		Total	8,681	11,042	18,182	22,233
Supplies						
1000-1110-531703	Emp/Council & Comm. Relations		3,849	3,213	2,356	4,408
		Total	3,849	3,213	2,356	4,408
Other Costs						
1000-1110-579000	Contingency		0	0	106,000	175,000
		Total	0	0	106,000	175,000
Debt Service						
1000-1110-581200	Capital Lease		164,419	84,071	0	0
1000-1110-582300	Interest Expense		5,617	947	0	0
		Total	170,036	85,018	0	0
	Department Total: Governing Body		**$ 223,903**	**$ 140,287**	**$ 169,168**	**$ 244,271**

Boards & Committees
Alcohol Review Board

Salaries & Wages						
1010-1011-511000	Salaries & Wages		0	375	875	1,400
1010-1011-511101	Part Time Salaries & Wages		875	0	0	0
		Total	875	375	875	1,400
Employee Benefits						
1010-1011-512200	FICA Tax		67	29	68	110
		Total	67	29	68	110
	Total: Alcohol Review Board		**942**	**404**	**943**	**1,510**

Finance Committee

Salaries & Wages						
1010-1012-511000	Salaries & Wages		350	375	500	500
		Total	350	375	500	500
Employee Benefits						
1010-1012-512200	FICA Tax		27	29	40	40
		Total	27	29	40	40
	Total: Finance Committee		**377**	**404**	**540**	**540**

Zoning Board

Salaries & Wages						
1010-1013-511000	Salaries & Wages		175	600	1,800	1,800
		Total	$ 175	$ 600	$ 1,800	$ 1,800

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Employee Benefits						
1010-1013-512200	FICA Tax		$ 13	$ 44	$ 138	$ 138
		Total	13	44	138	138
		Total: Zoning Board	**188**	**644**	**1,938**	**1,938**
Planning Commission						
Salaries & Wages						
1010-1014-511000	Salaries & Wages		1,150	1,400	3,600	3,600
		Total	1,150	1,400	3,600	3,600
Employee Benefits						
1010-1014-512200	FICA Tax		88	109	276	276
		Total	88	109	276	276
		Total: Planning Commission	**1,238**	**1,509**	**3,876**	**3,876**
		Department Total: Boards & Committees	**$ 2,745**	**$ 2,960**	**$ 7,297**	**$ 7,864**
City Manager						
City Managers Office						
Salaries & Wages						
1020-1320-511000	Salaries & Wages		142,645	143,152	198,601	167,416
1020-1320-511300	Overtime		521	314	1,000	0
		Total	143,166	143,466	199,601	167,416
Employee Benefits						
1020-1320-512100	Group Insurance		35,205	28,648	28,163	26,951
1020-1320-512200	FICA Tax		10,582	10,697	15,207	12,808
1020-1320-512400	Retirement Contrib/Pension		0	12,674	12,270	13,545
1020-1320-512900	Vehicle Allowance		4,537	4,800	4,800	5,200
		Total	50,324	56,819	60,440	58,504
Purchased Professional & Technical Services						
1020-1320-521100	Meeting Facilitator		3,022	4,950	4,857	4,950
1020-1320-521200	Professional Services		10,820	58,222	78,100	60,000
		Total	13,842	63,172	82,957	64,950
Other Purchased Services						
1020-1320-523203	Cell Phones		0	0	520	1,920
1020-1320-523600	Dues & Professional Fees		1,230	977	1,927	3,600
1020-1320-523700	Certification/ Educ/Training		2,546	592	2,700	14,200
1020-1320-523750	Council/Staff Meeting Expense		2,748	500	269	2,000
		Total	6,524	2,069	5,416	21,720
Supplies						
1020-1320-531100	Office Supplies		1,958	1,640	1,458	2,000
1020-1320-531400	Subscriptions & Periodicals		0	248	250	0
1020-1320-531601	Office Equipment		0	0	151	250
1020-1320-531703	Emp/Council & Comm. Relations		1,529	1,387	1,688	2,000
		Total	**3,487**	**3,275**	**3,547**	**4,250**
Machinery & Equipment						
1020-1320-542100	Machinery		0	0	0	685,350
		Total	0	0	0	685,350
		Department Total: City Manager	**$ 217,343**	**$ 268,801**	**$ 351,961**	**$ 1,002,190**
Clerk/Business office						
Clerk Administration						
Salaries & Wages						
1040-1330-511000	Salaries & Wages		437,353	178,918	193,253	201,529
1040-1330-511101	Part Time Salaries & Wages		41,662	33,054	40,185	55,471
1040-1330-511300	Overtime		0	0	500	1,000
		Total	$ 479,015	$ 211,972	$ 233,938	$ 258,000

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Employee Benefits						
1040-1330-512100	Group Insurance		$ 125,377	$ 43,797	$ 42,258	$ 48,976
1040-1330-512200	FICA Tax		34,815	15,156	18,594	19,737
1040-1330-512400	Retirement Contrib/Pension		0	16,151	16,412	15,775
		Total	160,192	75,103	77,264	84,488
Purchased Professional & Technical Services						
1040-1330-521101	Management Consulting Services		20,528	8,219	8,500	8,200
1040-1330-521200	Professional Services		202,496	132,395	175,000	130,000
1040-1330-521301	Policy & Procedures		0	0	1,099	0
		Total	223,024	140,614	184,599	138,200
Other Purchased Services						
1040-1330-523100	Property Liability Insurance		255,631	311,196	345,000	350,000
1040-1330-523203	Cell Phones		0	0	300	720
1040-1330-523300	Advertising/Public Notices		3,230	5,199	4,275	5,214
1040-1330-523500	Travel/Parking		0	65	135	250
1040-1330-523600	Dues & Professional Fees		12,135	58,894	64,748	63,007
1040-1330-523700	Certification/ Educ/Training		4,205	2,956	6,300	7,695
1040-1330-523701	Certification Expense		951	0	0	0
		Total	276,153	378,311	420,758	426,886
Supplies						
1040-1330-531100	Office Supplies		10,646	11,381	10,947	9,988
1040-1330-531400	Subscriptions & Periodicals		42,207	5,813	9,200	8,950
1040-1330-531601	Office Equipment		1,152	1,130	1,991	900
1040-1330-531701	Election Supplies/Notices		2,877	20	4,000	175
1040-1330-531703	Emp/Council & Comm. Relations		2,398	2,219	2,450	3,175
		Total	59,280	20563	28588	23188
Intergovernmental						
1040-1330-571001	Taxes on Purchased Property		23,660	6,041	2,000	1,500
		Total	23,660	6,041	2,000	1,500
Bad Debts						
1040-1330-574000	Bad Debts		3,153	2,055	3,240	3,360
		Total	3,153	2,055	3,240	3,360
		Total: Clerk Administration	**1,224,475**	**834,659**	**950,387**	**935,622**
Finance Office						
Salaries & Wages						
1040-1510-511000	Salaries & Wages		0	147,504	148,517	156,914
1040-1510-511101	Part Time Salaries & Wages		0	22,263	41,918	47,303
1040-1510-511300	Overtime		0	0	0	300
		Total	0	169,767	190,435	204,517
Employee Benefits						
1040-1510-512100	Group Insurance		0	22,862	23,052	24,690
1040-1510-512200	FICA Tax		0	12,493	14,962	15,646
1040-1510-512400	Retirement Contrib/Pension		0	13,024	12,958	12,662
		Total	0	48,379	50,972	52,998
Purchased Professional & Technical Services						
1040-1510-521200	Professional Services		0	0	0	38,500
		Total	0	0	0	38,500
Other Purchased Services						
1040-1510-523500	Travel/Parking		0	753	845	1,070
1040-1510-523600	Dues & Professional Fees		0	100	705	705
1040-1510-523602	Bank/Credit Card Fees		0	0	0	42,320
1040-1510-523700	Certification/ Educ/Training		0	229	1,590	2,235
1040-1510-523701	Certification Expense		0	871	0	0
		Total	0	1,953	3,140	46,330
		Total: Finance Office	**$0**	**$ 220,098**	**$ 244,547**	**$ 342,345**

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Business Office						
Salaries & Wages						
1040-1520-511000	Salaries & Wages		$0	$ 130,543	$ 142,201	$ 151,051
1040-1520-511101	Part Time Salaries & Wages		0	12,250	0	0
1040-1520-511300	Overtime		0	27	1,000	2,000
		Total	0	142,819	143,201	153,051
Employee Benefits						
1040-1520-512100	Group Insurance		0	41,762	39,389	47,514
1040-1520-512200	FICA Tax		0	10,413	10,802	11,705
1040-1520-512400	Retirement Contrib/Pension		0	10,354	10,817	12,316
		Total	0	62,529	61,008	71,535
Other Purchased Services						
1040-1520-523500	Travel/Parking		0	0	100	100
1040-1520-523600	Dues & Professional Fees		0	70	182	220
1040-1520-523700	Certification/ Educ/Training		0	0	1,501	1,698
		Total	0	70	1,783	2,018
Supplies						
1040-1520-531400	Subscriptions & Periodicals		0	0	75	0
1040-1520-531550	Garbage Bags for Resale		0	3,476	4,244	4,300
1040-1520-531601	Office Equipment		0	1,125	1,050	650
		Total	0	4,601	5,369	4,950
		Total: Business Office	**0**	**210,020**	**211,361**	**231,554**
Information Technology						
Salaries & Wages						
1040-1535-511000	Salaries & Wages		118,809	120,103	123,473	130,224
		Total	118,809	120,103	123,473	130,224
Employee Benefits						
1040-1535-512100	Group Insurance		22,644	27,561	31,454	38,205
1040-1535-512200	FICA Tax		8,732	8,618	9,359	9,963
1040-1535-512400	Retirement Contrib/Pension		0	9,712	9,919	10,457
		Total	31,376	45,890	50,732	58,625
Purchased Professional & Technical Services						
1040-1535-521101	Management Consulting Services		2,343	3,000	1,500	3,000
		Total	2,343	3,000	1,500	3,000
Purchased Property Services						
1040-1535-522201	Office Equipment Maintenance		2,541	1,840	2,066	2,000
1040-1535-522204	Radio Maintenance		29,714	30,078	28,540	29,000
1040-1535-522322	Equipment Leases		94,820	113,583	119,038	114,000
		Total	127,075	145,501	149,644	145,000
Other Purchased Services						
1040-1535-523201	Telephone		113,529	145,091	136,423	148,380
1040-1535-523202	Support Agreements		56,109	50,251	72,000	148,827
1040-1535-523203	Cell Phones		20,584	14,729	16,440	21,660
1040-1535-523204	Police Dept Cell Phones		9,255	5,444	5,800	5,400
1040-1535-523205	Internet Commerce		1,640	21,323	3,017	3,800
1040-1535-523700	Certification/ Educ/Training		405	749	2,790	4,000
1040-1535-523801	Software Licenses		9,625	11,652	10,917	16,200
		Total	211,146	249,239	247,387	348,267
Supplies						
1040-1535-531601	Office Equipment		22,582	41,274	24,270	105,360
1040-1535-531602	Computer Upgrades		10,000	17,812	27,200	31,800
		Total	32,582	59,085	51,470	137,160
		Total: Information Technology	**$ 523,330**	**$ 622,819**	**$ 624,206**	**$ 822,276**

Fiscal Information

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Human Resources						
Salaries & Wages						
1040-1540-511000	Salaries & Wages		$ 115,152	$ 116,441	$ 118,315	$ 120,698
1040-1540-511300	Overtime		0	0	0	650
		Total	115,152	116,441	118,315	121,348
Employee Benefits						
1040-1540-512100	Group Insurance		27,567	21,174	20,120	23,010
1040-1540-512200	FICA Tax		8,464	8,672	9,057	9,284
1040-1540-512400	Retirement Contrib/Pension		0	9,899	10,226	9,824
1040-1540-512901	Health & Wellness		11,264	1,506	9,000	4,000
1040-1540-512902	Employee Meetings & Awards		2,168	3,135	6,650	2,850
		Total	49,463	44,385	55,053	48,968
Purchased Professional & Technical Services						
1040-1540-521101	Management Consulting Services		4,284	0	1,500	1,500
		Total	4,284	0	1,500	1,500
Other Purchased Services						
1040-1540-523600	Dues & Professional Fees		1,168	529	550	600
1040-1540-523700	Certification/ Educ/Training		2,289	486	1,800	1,300
1040-1540-523701	Certification Expense		0	0	0	0
1040-1540-523901	Recruitment & Hiring		6,373	10,650	20,875	11,300
		Total	9,830	11,665	23,225	13,200
Supplies						
1040-1540-531400	Subscriptions & Periodicals		0	200	950	950
1040-1540-531601	Office Equipment		0	19	500	500
1040-1540-531702	Employee Relations		1,919	645	1,000	1,000
		Total	1,919	863	2,450	2,450
Self Funded Insurance						
1040-1540-552200	Claims		4,688	10,181	15,000	15,000
		Total	4,688	10,181	15,000	15,000
		Total: Human Resources	**185,336**	**183,536**	**215,543**	**202,466**
Custodial/Bldg. Maintenance						
Salaries & Wages						
1040-1565-511000	Salaries & Wages		70,060	69,050	67,980	59,529
1040-1565-511300	Overtime		62	6	1,518	1,325
		Total	70,123	69,055	69,498	60,854
Employee Benefits						
1040-1565-512100	Group Insurance		21,991	20,904	32,038	31,649
1040-1565-512200	FICA Tax		5,141	4,877	5,398	4,656
1040-1565-512400	Retirement Contribution/Pension		0	5,505	5,981	4,802
		Total	27,132	31,285	43,417	41,107
Purchased Property Services						
1040-1565-522130	Building Maintenance/Cleaning		20,992	12,521	9,650	10,275
		Total	20,992	12,521	9,650	10,275
Supplies						
1040-1565-531102	Building Supplies		3,157	2,663	9,960	6,350
		Total	3,157	2,663	9,960	6,350
		Total: Custodial/Bldg. Maintenance	**121,403**	**115525**	**132525**	**118586**
		Department Total: City Clerk/Business Office	**$ 2,054,545**	**$ 2,186,656**	**$ 2,378,569**	**$ 2,652,849**

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
General Government						
General Govt Operations/Services						
Purchased Property Services						
1060-1566-522140	Landscaping Downtown Properties		$ 33,550	$ 35,911	$ 31,640	$ 37,668
1060-1566-522144	Landscaping Bunten Road park		75,782	79,142	49,700	15,405
1060-1566-522146	Landscaping PIB Medians		5,731	4,620	2,985	2,988
1060-1566-522147	Landscaping Public Safety		11,676	11,676	6,954	6,960
1060-1566-522202	Vehicle Repairs/Maintenance		485	220	2,270	225
1060-1566-522203	General Emergency Repairs		119,195	113,939	137,776	125,000
1060-1566-522205	Repairs & Maintenance - Landscape		2,431	3,500	11,055	11,055
1060-1566-522320	Equipment Rental		1,712	2,022	2,040	1,947
		Total	250,562	251,029	244,420	201,248
Purchased Professional & Technical Services						
1060-1566-521200	Professional Services		43,400	37,500	41,000	0
		Total	43,400	37,500	41,000	0
Other Purchased Services						
1060-1566-523602	Bank/Credit Card Fees		43,246	27,648	35,740	0
		Total	43,246	27,648	35,740	0
Supplies						
1060-1566-531101	Postage		7,108	6,797	8,485	8,440
1060-1566-531210	Water/Sewer		5,906	4,184	6,756	19,338
1060-1566-531215	Stormwater Fees		0	0	6,900	8,350
1060-1566-531220	Gas		348	0	540	0
1060-1566-531230	Electric		83,930	87,429	93,576	94,860
1060-1566-531401	Records Preservation		20	0	1,600	1,600
1060-1566-531702	Employee Relations		1,439	1,333	1,500	1,500
		Total	98,750	99743	119357	134088
	Department Total: General Government		**$ 435,958**	**$ 415,919**	**$ 440,517**	**$ 335,336**
Public Information/Marketing						
Public Information Administration						
Salaries & Wages						
1080-1570-511000	Salaries & Wages		129,094	131,858	141,335	70,904
1080-1570-511101	Part Time Salaries & Wages		49,634	46,941	54,076	56,423
1080-1570-511300	Overtime		0	0	200	200
		Total	178,728	178,799	195,611	127,527
Employee Benefits						
1080-1570-512100	Group Insurance		31,389	23,240	24,239	13,020
1080-1570-512200	FICA Tax		13,040	13,058	14,960	9,756
1080-1570-512400	Retirement Contrib/Pension		0	11,603	12,564	5,694
		Total	44,429	47,900	51,763	28,470
Other Purchased Services						
1080-1570-523203	Cell Phones		0	600	720	960
1080-1570-523600	Dues & Professional Fees		1,415	1,410	1,520	1,520
1080-1570-523700	Certification/ Educ/Training		1,734	1,845	2,010	3,350
1080-1570-523702	DDA Administration		173	0	0	0
		Total	3,323	3,855	4,250	5,830
Supplies						
1080-1570-531100	Office Supplies		2,372	2,091	2,400	2,400
1080-1570-531703	Emp/Council & Comm. Relations		1,145	99	1,050	1,050
1080-1570-531704	Citywide Promotions		128,396	55,277	51,920	50,846
1080-1570-531705	Newsletter		52,149	35,038	42,100	28,752
		Total	184,061	92,504	97,470	83,048
Machinery & Equipment						
1080-1570-542300	Furniture & Fixtures		0	5,829	0	0
		Total	0	5,829	0	0
	Total: Public Information Administration		**$ 410,541**	**$ 328,887**	**$ 349,094**	**$ 244,875**

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Downtown/Main Street						
Other Purchased Services						
1080-1571-523301	Advertising/Promotions		$0	$0	$0	$ 20,136
1080-1571-523802	Music Licensing Fees		0	0	0	800
1080-1571-523850	Contract Labor		0	0	0	7,000
		Total	0	0	0	27,936
Supplies						
1080-1571-531103	Signs/Banners		0	0	0	3,500
1080-1571-531800	Special Events		30,197	37,926	47,781	53,300
1080-1571-531801	New Years Eve Celebration		46,256	59,135	40,214	44,500
1080-1571-531802	Fireworks/Concerts		19,862	19,979	20,040	20,250
1080-1571-531803	Catered Patron Tables		49	0	0	0
		Total	96,364	117,040	108,035	121,550
		Total: Downtown/Main Street	**96,364**	**117040**	**108035**	**149486**
Festival Center						
Purchased Property Services						
1080-1572-522130	Bldg. Maintenance/Cleaning		8,152	5,703	8,135	0
1080-1572-522201	Office Equipment Maintenance		0	0	1,000	0
1080-1572-522321	Linen/Uniform Rental Service		1,942	2,461	4,000	0
		Total	10,094	8,164	13,135	0
Other Purchased Services						
1080-1572-523301	Advertising/Promotions		32,960	26,736	32,000	0
1080-1572-523802	Music Licensing Fees		618	614	800	0
		Total	33,578	27,350	32,800	0
Supplies						
1080-1572-531100	Office Supplies		721	1,121	1,400	0
1080-1572-531102	Building Supplies		0	103	700	0
1080-1572-531103	Signs/Banners		2,354	2,359	2,500	0
1080-1572-531210	Water/Sewer		6,111	9,018	10,020	0
1080-1572-531220	Gas		11,785	9,088	9,480	0
1080-1572-531230	Electric		31,747	27,859	30,000	0
1080-1572-531600	Small Equipment		0	278	1,100	0
1080-1572-531601	Office Equipment		1,055	0	0	0
		Total	53,772	49,824	55,200	0
		Total: Festival Center	**97,444**	**85338**	**101135**	**0**
Red Clay Theatre						
Purchased Professional & Technical Services						
1080-1573-521303	Maintenance Tech/ Contracts		0	1,219	1,700	0
		Total	0	1,219	1,700	0
Purchased Property Services						
1080-1573-522130	Bldg. Maintenance/Cleaning		1,362	1,646	1,950	0
1080-1573-522206	Repairs & Maint - Equipment		0	6,289	4,000	0
		Total	1,362	7,934	5,950	0
Other Purchased Services						
1080-1573-523201	Telephone		0	0	5,040	0
1080-1573-523301	Advertising/Promotions		0	1,209	1,000	0
		Total	$0	$ 1,209	$ 6,040	$0

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Supplies						
1080-1573-531102	Building Supplies		$ 352	$ 2,491	$ 6,000	$0
1080-1573-531210	Water/Sewer		213	1,908	1,725	0
1080-1573-531220	Gas		693	3,635	4,000	0
1080-1573-531230	Electric		5,180	15,274	13,775	0
1080-1573-531600	Small Equipment		744	493	5,001	0
		Total	7,181	23,802	30,501	0
		Total: Red Clay Theatre	**8,543**	**34,165**	**44,191**	**0**
	Department Total: Public Information/Marketing		**$ 612,892**	**$ 565,430**	**$ 602,455**	**$ 394,361**
Municipal Court						
Municipal Court Administration						
Salaries & Wages						
2000-2100-511000	Salaries & Wages		344,754	347,228	351,993	364,873
2000-2100-511101	Part Time Salaries & Wages		31,861	32,576	36,797	37,526
2000-2100-511200	Seasonal/Temporary		1,906	4,031	6,000	6,000
2000-2100-511300	Overtime		537	120	1,200	1,200
		Total	379,058	383,956	395,990	409,599
Employee Benefits						
2000-2100-512100	Group Insurance		85,658	72,224	67,294	90,977
2000-2100-512200	FICA Tax		28,289	28,793	29,845	30,876
2000-2100-512400	Retirement Contrib/Pension		0	28,402	28,574	29,536
		Total	113,948	129,419	125,713	151,389
Purchased Professional & Technical Services						
2000-2100-521310	Witness Fees		0	0	150	150
2000-2100-521311	Indigent Defense		6,500	4,088	6,500	7,000
2000-2100-521312	Language Translator		1,829	1,651	3,102	3,102
2000-2100-521313	Collection Agency Fees		1,021	192	3,000	1,500
		Total	9,351	5,931	12,752	11,752
Purchased Property Services						
2000-2100-522130	Bldg. Maintenance/Cleaning		0	776	850	0
2000-2100-522201	Office Equipment Maintenance		89	0	400	400
2000-2100-522322	Equipment Leases		2,718	2,231	480	480
		Total	2,807	3,007	1,730	880
Other Purchased Services						
2000-2100-523203	Cell Phones		0	420	720	720
2000-2100-523300	Advertising/Public Notices		625	475	900	900
2000-2100-523600	Dues & Professional Fees		766	911	1,520	1,305
2000-2100-523700	Certification/ Educ/Training		2,116	2,516	5,306	6,521
2000-2100-523801	Software Licenses		19,506	10,833	39,000	35,004
2000-2100-523902	Records Destruction		0	303	500	500
		Total	23,013	15,457	47,946	44,950
Supplies						
2000-2100-531100	Office Supplies		5,500	5,340	6,000	6,000
2000-2100-531400	Subscriptions & Periodicals		357	385	975	1,000
2000-2100-531601	Office Equipment		889	1,187	2,500	7,945
2000-2100-531703	Emp/Council & Comm. Relations		204	316	550	650
		Total	$ 6,950	$ 7,227	$ 10,025	$ 15,595

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Payments to Other Agencies						
2000-2100-572001	Peace Officers A & B	$	120,968	$ 77,481	$ 150,000	$ 150,000
2000-2100-572002	Peace Officer Training		214,514	131,218	237,600	237,600
2000-2100-572003	Local Victim Assistance		108,546	72,380	121,530	121,530
2000-2100-572004	Georgia Crime Victims		3,131	3,992	6,371	6,371
2000-2100-572005	Brain & Spinal Injury		10,249	12,897	18,540	18,540
2000-2100-572006	Crime Lab Fee		3,323	4,071	7,830	7,830
2000-2100-572007	Jail Construction		217,947	145,426	243,498	243,498
2000-2100-572008	County Drug Abuse		11,549	7,132	24,720	24,720
2000-2100-572009	IDF		229,321	146,262	254,001	254,001
2000-2100-572010	Drivers Education Fund		102,138	65,480	116,301	116,301
		Total	1,021,686	666,339	1,180,391	1,180,391
Payments to Others						
2000-2100-573001	Cash Bond Refund		163,263	117,194	270,000	270,000
		Total	163,263	117,194	270,000	270,000
	Department Total: Municipal Court		**$ 1,720,075**	**$ 1,328,530**	**$ 2,044,547**	**$ 2,084,556**
Public Safety						
Police Administration						
Salaries & Wages						
3000-3210-511000	Salaries & Wages		352,985	378,188	373,326	374,345
3000-3210-511300	Overtime		0	2,343	2,931	2,584
		Total	352,985	380,531	376,257	376,929
Employee Benefits						
3000-3210-512100	Group Insurance		58,189	44,907	34,248	39,600
3000-3210-512200	FICA Tax		26,284	28,316	28,789	28,835
3000-3210-512400	Retirement Contrib/Pension		0	28,850	30,620	29,730
		Total	84,473	102,073	93,657	98,165
Purchased Professional & Technical Services						
3000-3210-521200	Professional Services		89,168	67,028	73,000	73,000
3000-3210-521303	Maintenance Tech/ Contracts		42,320	4,168	13,106	0
		Total	131,487	71,196	86,106	73,000
Purchased Property Services						
3000-3210-522130	Bldg. Maintenance/Cleaning		20,559	5,864	81,417	38,000
3000-3210-522201	Office Equipment Maintenance		248	1,234	500	500
		Total	20,806	7,097	81,917	38,500
Supplies						
3000-3210-531100	Office Supplies		28,924	22,305	24,053	23,000
3000-3210-531102	Building Supplies		4,696	5,561	5,704	0
3000-3210-531104	Supplies		841	799	850	1,000
3000-3210-531210	Water/Sewer		2,137	2,075	3,853	2,520
3000-3210-531230	Electric		127,014	133,405	146,107	154,800
3000-3210-531603	Police Equipment		0	143	500	0
3000-3210-531706	Uniforms		558	783	1,200	1,200
		Total	164,169	165072	182267	182520
Other Purchased Services						
3000-3210-523600	Dues & Professional Fees		0	300	1,200	300
3000-3210-523700	Certification/ Educ/Training		1,163	2,589	4,000	54,100
		Total	1,163	2,889	5,200	54,400
	Total: Police Administration		**$ 755,084**	**$ 728,858**	**$ 825,404**	**$ 823,514**

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Criminal Investigations Division						
Salaries & Wages						
3000-3221-511000	Salaries & Wages		$ 406,500	$ 398,488	$ 473,911	$ 482,033
3000-3221-511300	Overtime		11,557	7,377	24,284	24,930
		Total	418,057	405,865	498,195	506,963
Employee Benefits						
3000-3221-512100	Group Insurance		98,040	72,456	88,756	110,065
3000-3221-512200	FICA Tax		31,025	30,027	38,117	38,783
3000-3221-512400	Retirement Contrib/Pension		0	33,204	40,471	40,811
		Total	129,065	135,687	167,344	189,659
Purchased Property Services						
3000-3221-522201	Office Equipment Maintenance		0	770	1,000	1,000
		Total	0	770	1,000	1,000
Other Purchased Services						
3000-3221-523600	Dues & Professional Fees		350	300	350	350
3000-3221-523700	Certification/ Educ/Training		1,145	946	1,400	0
		Total	1,495	1,246	1,750	350
Supplies						
3000-3221-531104	Supplies		1,563	1,834	2,000	1,300
3000-3221-531107	Evidence Collection & Processing		2,815	4,052	6,550	5,380
3000-3221-531601	Office Equipment		0	244	250	500
3000-3221-531603	Police Equipment		995	2,199	2,525	3,545
3000-3221-531706	Uniforms		3,373	3,857	4,800	4,900
		Total	8,746	12,187	16,125	15,625
	Total: Criminal Investigations Division		**557,363**	**555755**	**684414**	**713597**
Police Uniform Division						
Salaries & Wages						
3000-3223-511000	Salaries & Wages		2,018,698	2,048,113	2,196,274	2,237,158
3000-3223-511101	Part Time Salaries & Wages		14,922	13,921	16,125	21,873
3000-3223-511300	Overtime		141,053	111,786	111,015	165,913
		Total	2,174,674	2,173,820	2,323,414	2,424,944
Employee Benefits						
3000-3223-512100	Group Insurance		471,453	418,132	414,274	498,031
3000-3223-512200	FICA Tax		162,342	158,376	177,182	184,705
3000-3223-512400	Retirement Contrib/Pension		0	168,128	178,095	191,437
		Total	633,795	744,636	769,551	874,173
Purchased Property Services						
3000-3223-522201	Office Equipment Maintenance		846	613	1,560	984
3000-3223-522206	Repairs & Maint - Equipment		5,253	2,595	3,950	4,750
		Total	6,099	3,208	5,510	5,734
Purchased Professional & Technical Services						
3000-3223-521312	Language Translator		1,191	1,128	1,635	2,000
		Total	1,191	1,128	1,635	2,000
Other Purchased Services						
3000-3223-523700	Certification/ Educ/Training		30,729	31,088	30,395	0
		Total	30,729	31,088	30,395	0
Supplies						
3000-3223-531108	Prisoner Medical & Supply		2,024	2,804	6,200	6,200
3000-3223-531111	Supplies - K-9		0	1,612	3,958	2,690
3000-3223-531603	Police Equipment		279,826	44,856	35,584	30,340
3000-3223-531706	Uniforms		21,174	21,788	17,043	28,089
		Total	303,024	71,060	62,785	67,319
	Total: Police Uniform Division		**$ 3,149,511**	**$ 3,024,941**	**$ 3,193,290**	**$ 3,374,170**

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Police Support Services Division						
Salaries & Wages						
3000-3224-511000	Salaries & Wages		$ 550,858	$ 620,841	$ 665,431	$ 724,491
3000-3224-511101	Part Time Salaries & Wages		69,619	64,104	120,453	153,949
3000-3224-511300	Overtime		25,013	26,739	36,481	40,467
		Total	645,490	711,685	822,365	918,907
Employee Benefits						
3000-3224-512100	Group Insurance		164,146	179,478	183,874	233,732
3000-3224-512200	FICA Tax		46,965	50,870	64,138	70,297
3000-3224-512400	Retirement Contrib/Pension		0	43,583	56,917	60,518
		Total	211,111	273,931	304,929	364,547
Purchased Property Services						
3000-3224-522201	Office Equipment Maintenance		537	39	505	500
		Total	537	39	505	500
Other Purchased Services						
3000-3224-523600	Dues & Professional Fees		170	195	180	195
3000-3224-523700	Certification/ Educ/Training		6,994	9,267	12,346	0
3000-3224-523902	Records Destruction		0	439	429	1,500
		Total	7,164	9,902	12,955	1,695
Supplies						
3000-3224-531101	Postage		3,565	7,261	7,110	7,120
3000-3224-531107	Evidence Collection & Processing		0	0	0	9,050
3000-3224-531601	Office Equipment		20,032	26,477	18,933	10,900
3000-3224-531602	Computer Upgrades		0	0	0	34,500
3000-3224-531603	Police Equipment		0	0	0	21,434
		Total	23,597	33,738	26,043	83,004
	Total: Police Support Services Division		**887,898**	**1,029,295**	**1,166,797**	**1,368,653**
Community Policing Division						
Salaries & Wages						
3000-3250-511000	Salaries & Wages		221,166	211,694	251,892	216,324
3000-3250-511300	Overtime		1,316	3,130	12,004	9,546
		Total	222,482	214,824	263,896	225,870
Employee Benefits						
3000-3250-512100	Group Insurance		48,285	33,436	55,088	45,346
3000-3250-512200	FICA Tax		16,764	16,274	20,505	17,289
3000-3250-512400	Retirement Contrib/Pension		0	18,532	21,848	18,273
		Total	65,050	68,241	97,441	80,908
Other Purchased Services						
3000-3250-523600	Dues & Professional Fees		720	720	750	750
3000-3250-523700	Certification/ Educ/Training		1,660	565	2,518	1,500
		Total	2,380	1,285	3,268	2,250
Supplies						
3000-3250-531603	Police Equipment		4,432	5,748	8,885	6,994
3000-3250-531604	Police Vests		0	6,620	8,000	8,000
3000-3250-531703	Emp/Council & Comm. Relations		6,994	6,975	7,000	7,087
3000-3250-531706	Uniforms		3,543	4,064	1,436	4,332
		Total	14,969	23,407	25,321	26,413
	Total: Community Policing Division		**$ 304,881**	**$ 307,757**	**$ 389,926**	**$ 335,441**

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Consolidated Vehicle Maintenance Division						
Purchased Property Services						
3000-3290-522202	Vehicle Repairs/Maintenance	$	85,200	$ 93,217	$ 97,577	$ 102,795
3000-3290-522207	Vehicle Accident Repairs		16,730	29,316	28,403	30,000
		Total	101,930	122,533	125,980	132,795
Other Purchased Services						
3000-3290-523101	Insurance Deductible		3,000	2,000	5,000	5,000
3000-3290-523600	Dues & Professional Fees		904	998	2,170	475
3000-3290-523903	Emissions/Tags/Titles		793	1,164	1,524	1,974
		Total	4,697	4,162	8,694	7,449
Supplies						
3000-3290-531270	Fuel & Oil		164,858	209,351	275,458	252,000
		Total	164,858	209,351	275,458	252,000
Machinery & Equipment						
3000-3290-542200	Vehicles		192,183	0	0	0
		Total	192,183	0	0	0
	Total: Consolidated Vehicle Maintenance Division		**463,667**	**336,046**	**410,132**	**392,244**
Red Light Monitoring						
Purchased Property Services						
3000-3295-522322	Equipment Leases		38,250	0	171,000	114,000
		Total	38,250	0	171,000	114,000
Supplies						
3000-3295-531230	Electric		1,439	1,501	1,260	1,260
		Total	1,439	1,501	1,260	1,260
	Total: Red Light Monitoring		**39,689**	**1,501**	**172,260**	**115,260**
	Department Total: Public Safety		**$ 6,158,093**	**$ 5,984,153**	**$ 6,842,223**	**$ 7,122,879**
Public Works						
Public Works Administration						
Salaries & Wages						
4000-4100-511000	Salaries & Wages		522,019	533,231	466,077	543,756
4000-4100-511101	Part Time Salaries & Wages		27,240	41,811	69,504	72,015
4000-4100-511300	Overtime		13,764	19,584	17,500	17,500
		Total	563,023	594,626	553,081	633,271
Employee Benefits						
4000-4100-512100	Group Insurance		145,913	134,617	152,456	191,185
4000-4100-512200	FICA Tax		41,886	43,660	42,833	48,446
4000-4100-512400	Retirement Contrib/Pension		0	38,974	39,076	44,486
		Total	187,800	217,251	234,365	284,117
Purchased Property Services						
4000-4100-522202	Vehicle Repairs/Maintenance		2,709	4,460	6,992	20,200
4000-4100-522203	General Emergency Repairs		2,250	2,856	9,800	28,000
4000-4100-522206	Repairs & Maint - Equipment		8,896	6,315	9,000	25,065
4000-4100-522208	Repairs & Maint - Streets/ Sidewalks		0	0	5,000	7,500
4000-4100-522321	Linen/Uniform Rental Service		4,648	3,822	5,160	5,780
		Total	18,503	17,453	35,952	86,545
Other Purchased Services						
4000-4100-523203	Cell Phones		390	1,950	2,160	2,160
4000-4100-523700	Certification/ Educ/Training		4,080	7,253	8,300	7,800
		Total	$ 4,470	$ 9,203	$ 10,460	$ 9,960

Account	Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Supplies					
4000-4100-531100	Office Supplies	$ 1,030	$ 1,180	$ 1,250	$ 1,500
4000-4100-531103	Signs/Banners	2,449	4,506	12,550	7,500
4000-4100-531104	Supplies	12,533	15,977	34,650	21,750
4000-4100-531108	Prisoner Medical & Supply	0	0	0	6,240
4000-4100-531109	Safety Equipment & Supplies	1,415	1,434	2,215	2,000
4000-4100-531210	Water/Sewer	0	1,534	1,920	2,220
4000-4100-531220	Gas	0	3,490	4,655	5,640
4000-4100-531230	Electric	14,068	9,897	8,157	9,408
4000-4100-531235	Cable	0	397	651	720
4000-4100-531703	Emp/Council & Comm. Relations	155	487	5,180	500
	Total	31,651	38,901	71,228	57,478
Machinery & Equipment					
4000-4100-542100	Machinery	0	0	12,000	3,500
4000-4100-542200	Vehicles	0	5,000	171,666	1,700
	Total	0	5,000	183,666	5,200
	Total: Public Works Administration	**805,446**	**882434**	**1088752**	**1076571**
Community Enhancement					
Purchased Property Services					
4000-4120-522206	Repairs & Maint - Equipment	725	2,308	1,850	0
	Total	725	2,308	1,850	0
Supplies					
4000-4120-531110	Veterans Flags & Markers	2,339	2,223	3,650	5,100
4000-4120-531707	Holiday Decorations	7,276	10,980	15,000	19,000
	Total	9,615	13,203	18,650	24,100
	Total: Community Enhancement	**10,340**	**15511**	**20500**	**24100**
Citywide Building/Property Maintenance					
Purchased Professional & Technical Services					
4000-4125-521303	Maintenance Tech/ Contracts	45,859	48,824	53,585	72,765
	Total	45,859	48,824	53,585	72,765
Purchased Property Services					
4000-4125-522130	Bldg. Maintenance/Cleaning	11,648	9,741	10,664	10,000
4000-4125-522210	General Repairs	5,877	6,415	6,836	38,000
	Total	17,525	16,156	17,500	48,000
	Total: Citywide Building/Property Maintenance	**63,383**	**64,980**	**71,085**	**120,765**
	Department Total: Public Works	**$ 879,169**	**$ 962,926**	**$ 1,180,337**	**$ 1,221,436**
Parks & Recreation					
Cultural Recreation Administration					
Salaries & Wages					
6000-6110-511000	Salaries & Wages	479,439	432,446	449,353	555,160
6000-6110-511101	Part Time Salaries & Wages	41,130	68,662	86,119	120,177
6000-6110-511200	Seasonal/Temporary	93,212	113,379	114,982	120,000
6000-6110-511300	Overtime	0	777	1,000	2,492
	Total	613,782	615,264	651,454	797,829
Employee Benefits					
6000-6110-512100	Group Insurance	126,617	109,687	115,492	176,260
6000-6110-512200	FICA Tax	45,786	45,573	48,294	61,034
6000-6110-512400	Retirement Contrib/Pension	0	39,247	36,287	44,898
	Total	$ 172,403	$ 194,506	$ 200,073	$ 282,192

Line Item
General Fund - Expenditures

Fiscal Information

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Purchased Property Services						
6000-6110-522130	Bldg. Maintenance/Cleaning		$0	$0	$ 142,322	$ 130,012
6000-6110-522202	Vehicle Repairs/Maintenance		2,059	2,998	3,000	500
6000-6110-522206	Repairs & Maint - Equipment		1,487	1,883	1,049	800
		Total	3,546	4,881	146,371	131,312
Other Purchased Services						
6000-6110-523203	Cell Phones		60	1,530	2,760	3,960
6000-6110-523301	Advertising/Promotions		0	0	0	10,000
6000-6110-523600	Dues & Professional Fees		90	280	1,000	1,645
6000-6110-523700	Certification/ Educ/Training		4,530	5,120	6,938	6,070
6000-6110-523801	Software Licenses		0	6,690	7,001	9,000
		Total	4,680	13,620	17,699	30,675
Supplies						
6000-6110-531100	Office Supplies		3,591	1,902	1,983	3,391
6000-6110-531400	Subscriptions & Periodicals		990	1,169	0	0
6000-6110-531601	Office Equipment		932	870	888	499
6000-6110-531703	Emp/Council & Comm. Relations		4,616	4,963	3,169	3,200
6000-6110-531706	Uniforms		998	1,738	1,831	1,990
6000-6110-531720	Park Projects		1,489	3,539	2,500	3,000
		Total	12,616	14179	10371	12080
Machinery & Equipment						
6000-6110-542200	Vehicles		0	35,054	17,000	0
		Total	0	35,054	17,000	0
		Total: Cultural Recreation Administration	**807,027**	**877,504**	**1,042,968**	**1,254,088**
Recreation Programs						
Other Purchased Services						
6000-6115-523850	Contract Labor		75,866	94,587	93,414	125,000
		Total	75,866	94,587	93,414	125,000
Supplies						
6000-6115-531104	Supplies		11,481	17,770	16,261	18,557
6000-6115-531105	Seniors Program Supplies		9,272	9,873	10,029	9,401
6000-6115-531106	Program Development/ Expansion		8,077	6,827	17,437	14,940
6000-6115-531600	Small Equipment		8,028	7,586	8,041	1,060
6000-6115-531800	Special Events		11,155	3,302	3,410	3,300
		Total	48,013	45,358	55,178	47,258
		Total: Recreation Programs	**123,878**	**139,945**	**148,592**	**172,258**
Festival Center						
Purchased Property Services						
6000-6190-522321	Linen/Uniform Rental Service		0	0	0	4,000
		Total	0	0	0	4,000
Supplies						
6000-6190-531210	Water/Sewer		0	0	0	9,000
6000-6190-531220	Gas		0	0	0	12,000
6000-6190-531230	Electric		0	0	0	30,000
		Total	0	0	0	51,000
		Total: Festival Center	**0**	**0**	**0**	**55,000**
Taylor Park						
Purchased Property Services						
6000-6215-522130	Bldg. Maintenance/Cleaning		61	1,062	0	0
		Total	61	1,062	0	0
		Total: Taylor Park	**$ 61**	**$ 1,062**	**$0**	**$0**

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Rogers Bridge Park						
Purchased Property Services						
6000-6218-522130	Bldg. Maintenance/Cleaning		$ 6,772	$ 8,737	$0	$0
6000-6218-522320	Equipment Rental		3,380	3,380	3,120	3,120
		Total	10,152	12,117	3,120	3,120
Supplies						
6000-6218-531104	Supplies		109	2,574	0	0
6000-6218-531210	Water/Sewer		254	315	13,536	3,500
6000-6218-531230	Electric		665	1,376	2,427	2,900
6000-6218-531600	Small Equipment		0	433	0	0
		Total	1,028	4,698	15,963	6,400
		Total: Rogers Bridge Park	**11,180**	**16,815**	**19,083**	**9,520**
W.P. Jones Park						
Purchased Property Services						
6000-6217-522130	Bldg. Maintenance/Cleaning		7,851	15,539	0	0
		Total	7,851	15,539	0	0
Supplies						
6000-6217-531104	Supplies		1,028	1,417	0	0
6000-6217-531210	Water/Sewer		1,446	984	1,440	1,500
6000-6217-531220	Gas		0	0	0	3,000
6000-6217-531230	Electric		1,020	863	1,000	4,800
		Total	3,493	3,265	2,440	9,300
		Total: W.P. Jones Park	**11,343**	**18,804**	**2,440**	**9,300**
W.P. Jones Park Tennis						
Purchased Property Services						
6000-6220-522130	Bldg. Maintenance/Cleaning		2,028	3,425	0	0
		Total	2,028	3,425	0	0
Supplies						
6000-6220-531104	Supplies		679	596	0	0
6000-6220-531210	Water/Sewer		981	825	1,000	720
6000-6220-531230	Electric		5,677	5,460	6,970	6,900
6000-6220-531600	Small Equipment		655	446	1,230	1,000
		Total	7,991	7,326	9,200	8,620
		Total: W.P. Jones Park Tennis	**10,019**	**10751**	**9200**	**8620**
Bunten Park Tennis						
Purchased Property Services						
6000-6221-522130	Bldg. Maintenance/Cleaning		348	2,494	0	0
		Total	348	2,494	0	0
Supplies						
6000-6221-531104	Supplies		1,349	914	0	0
6000-6221-531230	Electric		2,924	2,694	3,000	3,000
6000-6221-531600	Small Equipment		1,040	469	730	730
		Total	5,313	4,077	3,730	3,730
		Total: Bunten Park Tennis	**5,661**	**6,571**	**3,730**	**3,730**
Bunten Park Athletics						
Purchased Property Services						
6000-6222-522130	Bldg. Maintenance/Cleaning		58,764	62,173	0	0
6000-6222-522320	Equipment Rental		0	87	0	0
		Total	$ 58,764	$ 62,260	$0	$0

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Supplies						
6000-6222-531104	Supplies	$	4,852	$ 6,977	$0	$0
6000-6222-531210	Water/Sewer		8,956	8,444	9,488	12,000
6000-6222-531220	Gas		1,892	1,520	1,585	3,000
6000-6222-531230	Electric		67,561	82,987	86,635	86,500
6000-6222-531600	Small Equipment		12,821	15,045	14,974	11,562
	Total		96,081	114,972	112,682	113,062
	Total: Bunten Park Athletics		**154,845**	**177,233**	**112,682**	**113,062**
Church Street Park						
Purchased Property Services						
6000-6216-522130	Bldg. Maintenance/Cleaning		2,802	1,652	0	0
	Total		2,802	1,652	0	0
	Total: Church Street Park		**2,802**	**1,652**	**0**	**0**
Scott Hudgens Park Athletics						
Purchased Property Services						
6000-6223-522130	Bldg. Maintenance/Cleaning		7,539	8,261	0	0
	Total		7,539	8,261	0	0
Supplies						
6000-6223-531104	Supplies		347	2,907	0	0
6000-6223-531210	Water/Sewer		0	1,223	1,320	2,500
6000-6223-531230	Electric		9	3,459	4,001	4,001
	Total		356	7,588	5,321	6,501
	Total: Scott Hudgens Park Athletics		**7,895**	**15,850**	**5,321**	**6,501**
	Department Total: Parks & Recreation	**$**	**1,134,712**	**$ 1,266,187**	**$ 1,344,016**	**$ 1,632,079**
Planning & Development						
Planning & Development Admin						
Salaries & Wages						
7000-7410-511000	Salaries & Wages		446,389	416,340	386,405	402,965
7000-7410-511101	Part Time Salaries & Wages		0	27,987	25,600	30,297
7000-7410-511300	Overtime		0	359	1,000	1,000
	Total		446,389	444,686	413,005	434,262
Employee Benefits						
7000-7410-512100	Group Insurance		99,122	62,088	88,068	65,005
7000-7410-512200	FICA Tax		32,745	33,096	31,524	33,221
7000-7410-512400	Retirement Contrib/Pension		0	30,986	32,956	32,110
	Total		131,866	126,170	152,548	130,336
Purchased Professional & Technical Services						
7000-7410-521200	Professional Services		9,963	108,218	23,873	105,000
7000-7410-521302	Building Inspector		61,116	30,600	31,200	37,000
	Total		71,079	138,818	55,073	142,000
Purchased Property Services						
7000-7410-522201	Office Equipment Maintenance		233	211	340	340
7000-7410-522202	Vehicle Repairs/Maintenance		547	918	1,500	150
	Total		779	1,129	1,840	490
Other Purchased Services						
7000-7410-523203	Cell Phones		60	600	2,040	2,640
7000-7410-523300	Advertising/Public Notices		991	745	950	950
7000-7410-523400	Printing & Binding		453	998	1,000	1,750
7000-7410-523600	Dues & Professional Fees		1,575	1,340	1,940	2,000
7000-7410-523700	Certification/ Educ/Training		3,941	2,373	8,160	10,000
7000-7410-523801	Software Licenses		8,200	0	0	0
	Total	$	15,220	$ 6,056	$ 14,090	$ 17,340

Account	Description		FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Supplies						
7000-7410-531100	Office Supplies		$ 1,788	$ 2,124	$ 1,510	$ 2,000
7000-7410-531104	Supplies		417	469	875	1,000
7000-7410-531703	Emp/Council & Comm. Relations		357	1,183	1,400	1,500
		Total	2,562	3,777	3,785	4,500
Payments to Others						
7000-7410-573002	Community Betterment Program		0	1,000	1,000	0
		Total	0	1,000	1,000	0
	Total: Planning & Development Admin		**667,895**	**721,635**	**641,341**	**728,928**
Street Lights						
Purchased Professional & Technical Services						
7000-7415-521200	Professional Services		5,469	0	0	0
		Total	5,469	0	0	0
Purchased Property Services						
7000-7415-522210	General Repairs		0	0	0	8,000
		Total	0	0	0	8,000
Supplies						
7000-7415-531230	Electric		254,142	273,198	301,727	315,049
		Total	254,142	273,198	301,727	315,049
	Total: Street Lights		**259,611**	**273,198**	**301,727**	**323,049**
Economic Development						
Salaries & Wages						
7000-7520-511000	Salaries & Wages		0	73,368	73,702	75,169
		Total	0	73,368	73,702	75,169
Employee Benefits						
7000-7520-512100	Group Insurance		0	16,552	16,500	19,238
7000-7520-512200	FICA Tax		0	5,163	5,643	5,751
7000-7520-512400	Retirement Contrib/Pension		0	6,166	6,322	6,036
		Total	0	27,881	28,465	31,025
Other Purchased Services						
7000-7520-523500	Travel/Parking		0	62	1,100	1,100
7000-7520-523600	Dues & Professional Fees		0	440	510	580
7000-7520-523700	Certification/ Educ/Training		0	35	790	1,000
		Total	0	537	2,400	2,680
Supplies						
7000-7520-531100	Office Supplies		0	213	58	250
7000-7520-531104	Supplies		0	12	92	0
7000-7520-531400	Subscriptions & Periodicals		0	0	0	130
7000-7520-531601	Office Equipment		0	0	675	300
7000-7520-531704	Citywide Promotions		0	0	0	4,700
		Total	0	225	825	5,380
	Total: Economic Development		**0**	**102,010**	**105,392**	**114,254**
	Department Total: Planning & Development		**$ 927,506**	**$ 1,096,843**	**$ 1,048,460**	**$ 1,166,231**
Debt Service						
Citywide Software/ BOA						
Principal						
8100-581300	Other Debt Principal		343,637	356,351	369,537	383,210
		Total	343,637	356,351	369,537	383,210
Interest						
8100-582300	Interest Expense		68,455	55,740	42,556	28,885
		Total	68,455	55,740	42,556	28,885
	Department Total: Debt Service		**$ 412,091**	**$ 412,091**	**$ 412,093**	**$ 412,095**

Account	Description	FY 10 Actual	FY 11 Actual	FY 12 Budget	FY 13 Budget
Other Financing Uses					
Operating Transfers Out					
9000-611007	Transfer to 222 HEAT Grant	$ 98,238	$ 86,975	$ 130,740	$ 39,259
9000-611013	Transfer to 281 Police Tech Fund	138,923	82,885	82,200	150,000
9000-611015	Transfer to City Hall Build	0	104,703	2,297	0
9000-611023	Transfer to Rogers Brdg Trail	23,423	0	0	0
9000-611033	Transfer to Buford Corridor Stdy	0	0	128,355	0
9000-611036	Transfer to Living Memorial	0	0	4,000	0
9000-611041	Transfer to Workers Comp 600	0	0	250,000	250,000
9000-611042	Transfer to Fund 700 DDA	141,216	443,229	668,310	666,357
9000-611044	Transfer to Fund 770 URA	1,073,269	765,460	767,625	768,970
9000-611048	Transfer to Fund 360	21,146	0	176,500	0
9000-611049	Transfer to City Wide Software	168,741	0	0	0
9000-611050	Transfer to SPLOST 09 Vehicles	0	14,925	0	0
9000-611059	Transfer to HRA Fund 601	0	0	83,748	83,748
9000-611060	Transfer to Fund 320030 Old City Hall	0	0	68,500	200,000
	Total	1,664,956	1,498,177	2,362,275	2,158,334
	Department Total: Other Financing Uses	**1,664,956**	**1,498,177**	**2,362,275**	**2,158,334**
	TOTAL EXPENDITURE	**$ 16,443,989**	**$ 16,128,961**	**$ 19,183,918**	**$ 20,434,481**

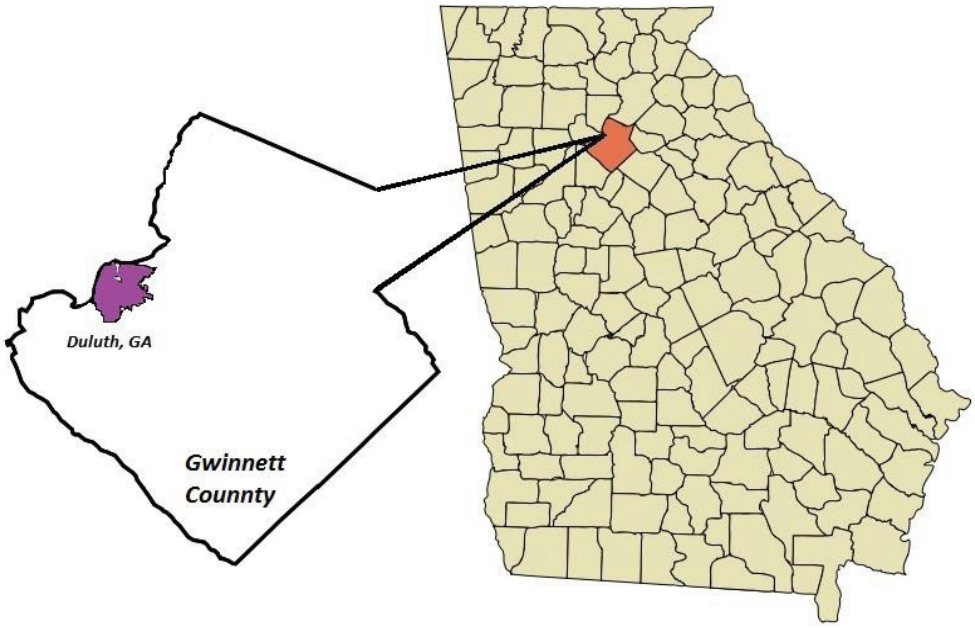
Charter

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 Manager. 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

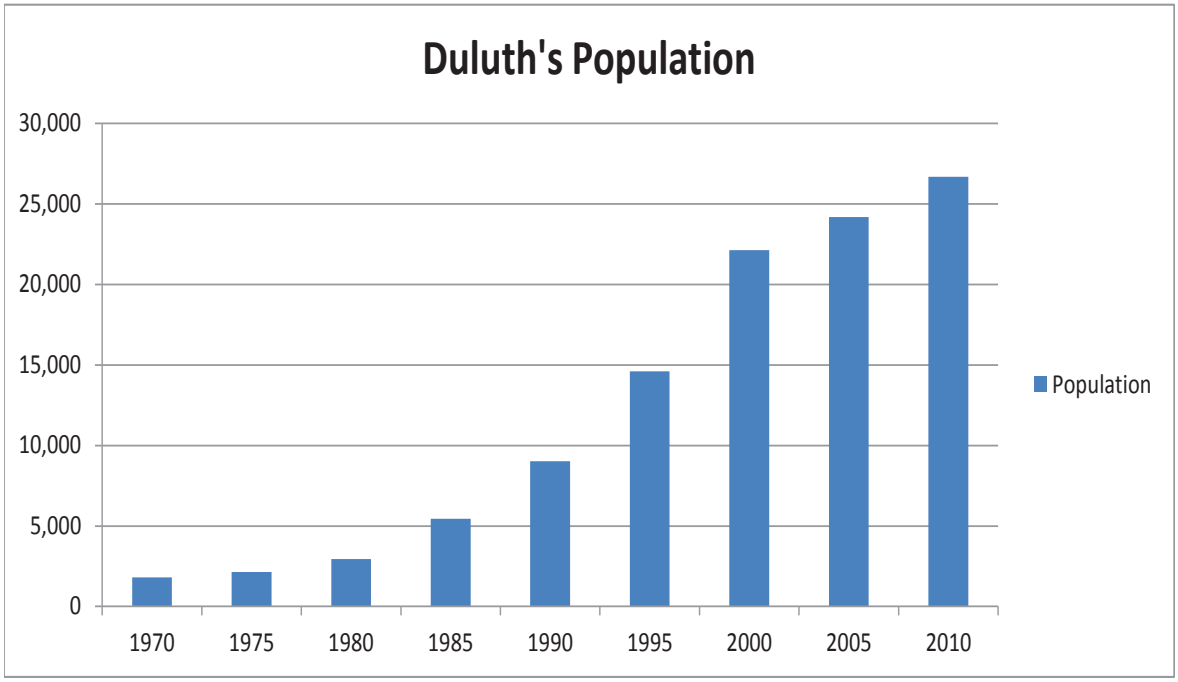
Population

	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%

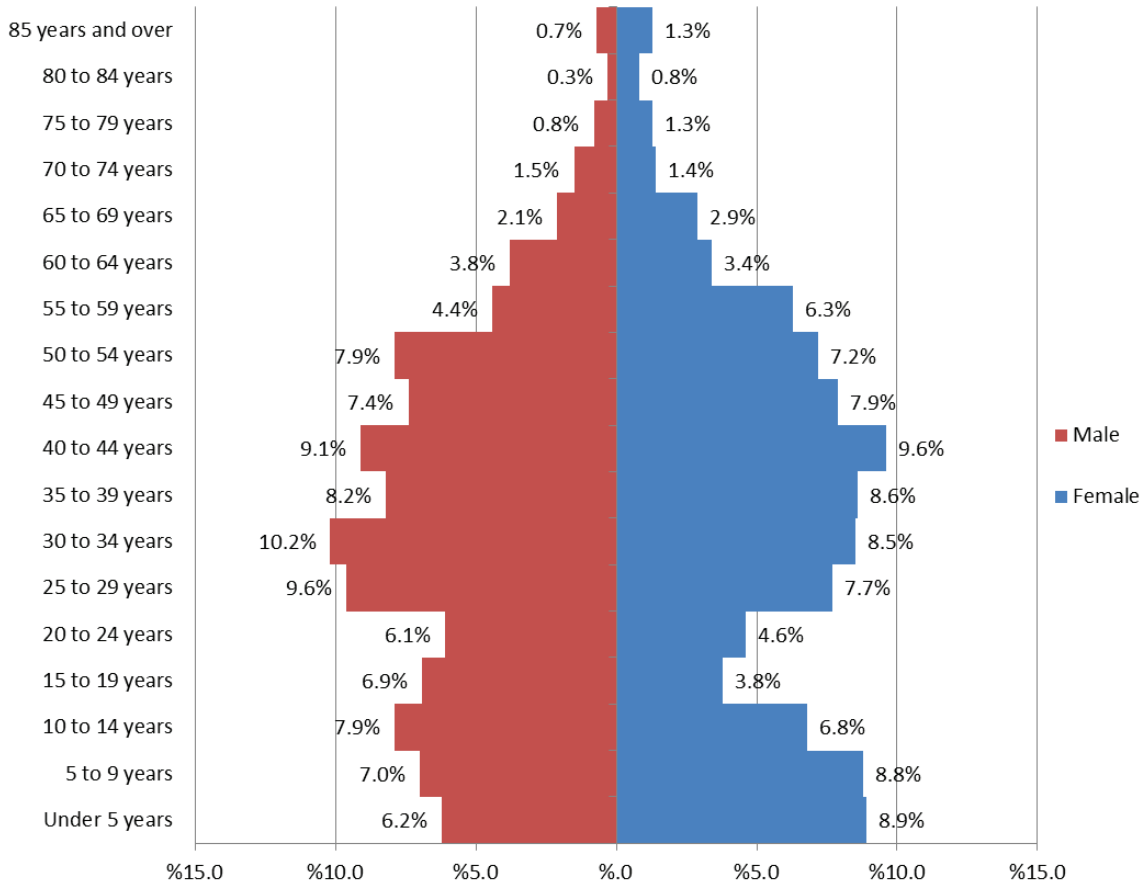
2010 Census Data
Total Population

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

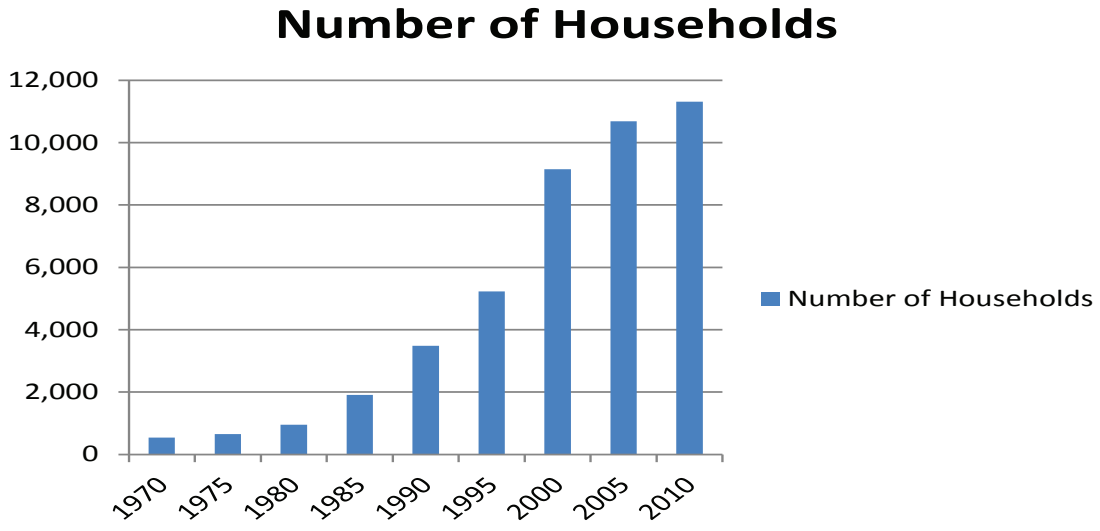
Housing Units

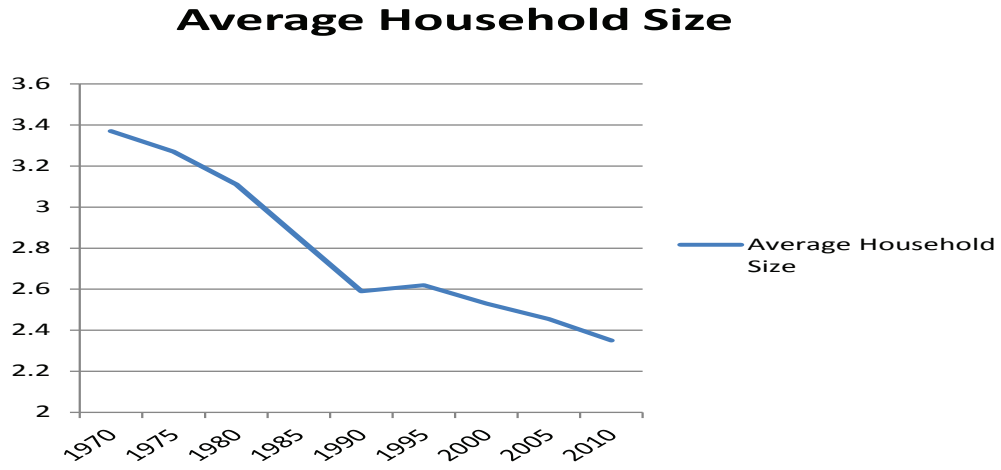
	Total Units		Change		2000		2010	
	2000	2010	#	%	Occupied	Vacant	Occupied	Vacant
Auburn	2,322	2,543	221	9.5%	97.3%	2.7%	90.4%	9.6%
Berkeley Lake	610	606	(4)	-0.7%	98.5%	1.5%	94.4%	5.6%
Braselton	491	2,833	2,342	477.0%	93.5%	6.5%	90.2%	9.8%
Buford	4,044	5,096	1,052	26.0%	93.8%	6.2%	86.8%	13.2%
Dacula	1,319	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

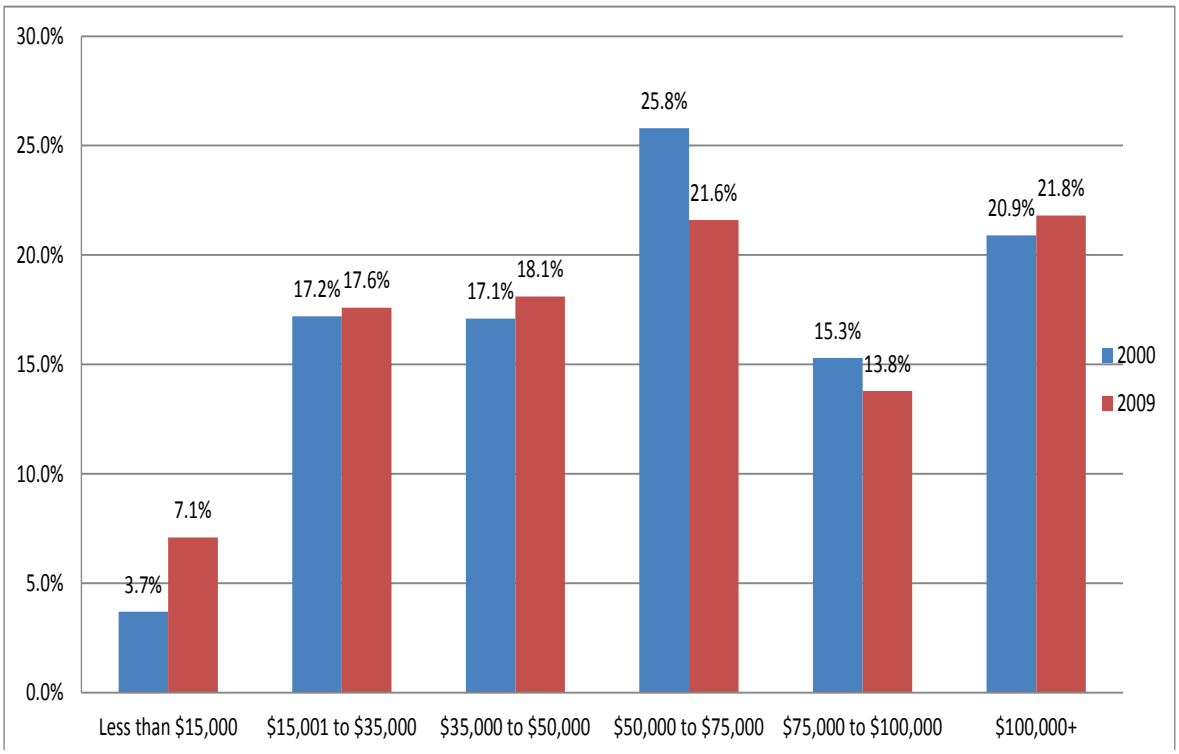
Year	Number of Households	Average Household Size
1970	537	3.37
1975	653	3.27
1980	951	3.11
1985	1,914	2.85
1990	3,486	2.59
1995	5,224	2.62
2000	9,151	2.53
2005	10,680	2.45
2010	11,313	2.35





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 Finance Manager 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 July 1 and ends on June 30.

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: The primary fund of a government that is used to account for all transactions which are not accounted for in another fund. A government can have only one General Fund.

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.

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.