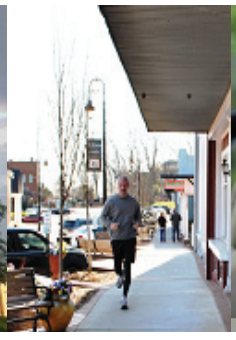
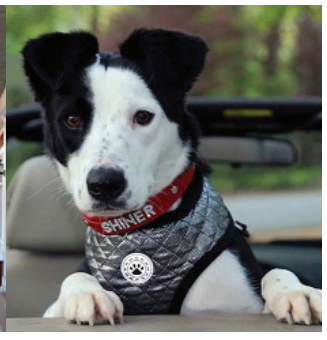
local is good

DULUTH, GEORGIA

City of **Duluth, Georgia**
Annual Budget 2013-2014



City of **Duluth, Georgia**
Annual Budget



For the Fiscal Year

July 1, 2013 - June 30, 2014

City of Duluth, Georgia

Annual Budget

For the Fiscal Year July 1, 2013 to June 30, 2014

MAYOR & COUNCIL



Nancy Harris
Mayor



Tim Shearer
City Manager



Teresa Lynn
City Clerk



Jim Dugan
Mayor Pro Tem



Charles L. Barrett III
Judge



Marsha Anderson Bomar
Councilmember

MANAGEMENT



Audrey Turner
Public Works Director



Billy Jones
Councilmember



James Riker
Planning Director



Kelly Kelkenberg
Councilmember



Kathy Marelle
Parks & Recreation Director



Randall Belcher
Police Chief



Greg Whitlock
Councilmember



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, 2012

Christopher P. Morrill — President

Executive Director

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FISCAL YEAR 2014 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 2014 Proposed Annual Operating and Capital Budget. With the City's operating revenues finally showing some signs of stabilizing, this budget includes a few targeted expenditure increases designed to accomplish specific objectives. Among these are the continued efforts to redevelop the City's downtown, increase marketing effort to attract more visitors and business to the area, update planning and development ordinances to encourage business relocation, and upgrade police equipment for improved efficiency, safety and improve employee retention and recruitment. The Mayor and Council, along with staff continue to see positive economic signs in the local economy and the regional as a whole and feel confident that the City is poised to take advantage of these conditions and will continue to prosper and grow.

The City of Duluth's Fiscal Year 2014 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. Much of the focus during the conference revolves around discussing future strategies to further accomplish the mission of the Vision Statements. After the conference, staff is ready to beginning the process of formally constructing their departmental budget, which begins in January of each year. 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 17 years.
b) Overall the City added one new full time position, which is that of Events Coordinator in the Public Information and Marketing department.

c) Overall General Fund revenue decreased by $696,450, this was mainly due to a budgeting change in which court fine are now budgeted at the net fine amount instead of the gross fine amount. Excluding the change, revenues grew by $301,250 or 1.8%.
d) Overall General Fund expenditures decreased by $694,425, this was mainly due to a budgeting change in which court fine payments to outside agencies are now budget for in the Municipal Court fund. Excluding the change, expenditure grew by $755,966 or 3.6% due mainly to various one time expenditures.
e) Transfers to the Urban Redevelopment Agency and the Downtown Development Authority of $1,378,536 to pay the 2000 Town Green Project, 2006 City Hall Project and 2012 Public Safety Project bonds are the City's largest single expenditures.
f) As a result of the settlement of the Service Delivery Strategy in January of 2012 with Gwinnett County it is anticipated that the City will receive $1,055,110 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.
g) The FY14 proposed budget includes $752,000 in various one-time capital/repair expenditure. These expenditures include such items as wayfinding signage, police shooting simulator, E-ticketing, camera system, portable and in-car radios, weather sirens, comprehensive plan updates and zoning and development plan updates.
h) The FY14 proposed budget includes a 3% cost of living adjustment for employees.
i) A total of $301,403 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.

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

Revenues		Expenditures	
	FY13		FY13
General Fund	$16,291,531	General Fund	$ 20,382,390
Special Revenue Funds	212,600	Special Revenue Funds	305,292
Enterprise Funds	746,250	Enterprise Funds	764,250
Internal Service Funds	338,548	Internal Service Funds	251,198
Trust & Agency Funds	3,319,000	Trust & Agency Funds	3,319,000
Prior Year Reserve	4,114,201		
Total:	$25,022,130	Total:	$25,022,130

The General Fund operating expenditures exceed operating revenue by $4,090,859. This difference is budgeted to made up through the use of the City's cash reserves. But past experience indicates that the actual expenditures are about 92% of the budgeted

amount and revenue will exceed the budget amount by 8%. This would indicate that the actual expenditure of cash reserves would be about $1,156,944 to balance the budget and be mainly for the one-time expenditure of $752,000.

The City's largest single source of revenue is property taxes. The FY13 property tax revenue exceed the budget revenue of $5,330,000 by 4.4% or $237,023, mainly due to an increase in both real and personal property reassessments by the county. It is projected that the FY14 property tax revenue will increase by 3.2%. As mentioned in the Highlights section above, the General Fund revenues decreased from FY13 to FY14, but this was mainly due to a change in budgeting and excluding the change, revenues are projected to grow by 1.8%.

General Fund Budget Comparison	FY2013 Amended	FY2014 Proposed
Operating Revenues	$16,986,181	$16,289,731
Operating Expenditures	$21,076,815	$20,382,390
Reserves to Balance Budget	$4,090,634	$4,092,659

The City FY 2014 anticipated General Fund revenues are broken down as follows:

General Taxes	50.2%
Police Fines	16.1%
Business Taxes	14.5%
Intergovernmental Revenues	6.5%
Charges for Service	4.0%
Excise Taxes	3.6%
Licenses & Permits	3.1%
Other Funding Sources	2.0%

The City FY 2014 budget General Fund expenditures are broken down as follows:

Public Safety	40.3%
General Governmental	13.4%
City Clerk/Business Office	12.8%
Parks & Recreation	8.1%
Public Works	7.2%
Planning & Development	7.0%
City Manager	4.5%
Municipal Court	3.0%
Public Information & Marketing	2.5%
Mayor & Council	1.2%

The overall financial health of the City is strong. The local economy and regional as a whole continue to experience positive economic sings and it is expected that this will continue during the current budget. Overall revenues in the proposed budget are projected to increase modestly, when you exclude the impact of the change in budgeting for court fine net of payments to other agencies, rather that the gross fine amount.

The proposed millage rate is projected to remain the same at 5.991 mills for FY14. With the Gwinnett County provided data indicating that the City's existing tax digest value is projected to increase by as much as 2.3%, due to reassessment and growth in the digest overall it this projected that revenue will increase by 3.2% or $170,000.

Business taxes are projected to grow by 5.9% or $129,000. This is due to a 5% increase in Occupational Tax levied on businesses and professional who maintain a physical location or office within the city limits and a 6.9% increase in the Insurance Premium Tax levied on insurance premiums collected within the City limits.

An unexpected revenue source to the City has been the recently enacted Title Ad Valorem Tax on motor vehicles. This is a 6.5% tax, based on the fair market value of a motor vehicle, that is assessed at the time a motor vehicle is sold and registered with the County Motor Vehicle office. This tax replaces the current annual ad valorem tax on newly purchased vehicles. The current tax is expected to be phased out over the next few years. The City has experienced drop in the current ad valorem tax, but this has been more than made up for by the new Title Ad Valorem Tax. The current tax is project to fall short of the budget amount by $70,000. But the new tax is projected to bring in over $840,000, which will more than make up for the lost revenue under the old tax. Because the tax was so new, the first payment was not received until April 30, 2013, it was not include in the FY14 budget revenues.

The City of Duluth remains a vibrant community with changing and expanding needs that require high quality services. The FY14 budget includes a few targeted expenditure increases designed to accomplish specific objectives, mainly creating a vibrant downtown that will attract resident and visitor alike and bring new businesses to the City also.

To accomplish these objectives the FY14 budget include funding for the final contract payment for the outside consulting firm that is developing a Downtown Redevelopment Plan which will some City resources for infrastructure improvements, land acquisition and building renovations. These improvements are expected to be completed in phases over several years and are not completely known at this time. Related to the redevelopment plan, the budget also includes funds to update the City comprehensive plan related to future land use and transportation needs. Funding is also included for updating the Zoning Code and Unified Development Code which will simplify them, make it easier for business to comply with and encourage them to relocation to the City.

The current budget also includes funding for a full time Events Coordinator who will be in charge of managing all the various events the City puts on throughout the year. This person will also be charged with marketing the events, expanding the current events and developing new events that will create greater interest and attract larger crowds. The City is also expending its use of social media to market events and the City overall, along with the recent redesign of its website. Funding is also included for new wayfinding signage the will assist visitors in traveling around the city and enhance the City image.

As with all budgets, the City will need to be mindful of the need to budget reserves to balance the budget and continue to look for way to trim expenditures where possible. To this end, with long-term interest rates at near historically low levels, the City was able to enter into an agreement for the advance refunding of its URA Revenue Bond Series 2003 to achieve significant savings. Advance refunding is a financing technique that allows the City to obtain the benefits of the current lower interest rates when the outstanding bonds are not currently callable. The City purchase a Revenue Bond Series 2012 and used the sale proceeds to purchase government securities that will be used to call the Series 2003 bond at December 1, 2013. This resulted in interest saving to the City of over $725,000.

The Stormwater Utility Fund which was implemented by the City in FY12 includes funding for $301,403 in various stormwater and drainage repairs projects. With the expectation that additional projects will be added once the FY13 budget is closed and unspent funds are re-budgeted. 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. The Stormwater fund also includes funding for a maintenance crew which will perform ongoing stormwater infrastructure maintenance through the City.

The FY14 budget includes two new funds, a Public Art Fund and a Municipal Court Fund. The Public Art Fund is designed to promote both performing arts and visual arts through the City. The fund is governed by the Duluth Public Arts Commission (DPAC) Ordinance which established a nine (9) member commission made up of mostly art professionals who are both City and non-City residents. A member of council and two (2) ex-officio staff member are also members of the commission. The role of the commission is to advise council on way to promote the arts in Duluth, encourage and aid participation by Duluth citizens and business in the arts, and help to formulate long-range plans for a thriving culture for art in Duluth. The City has budgeted $25,000 to establish the fund, with future voluntary contributions being made by business and individual through donations and at the time building permits are issued.

The Municipal Court Fund is an agency fund setup to account for the collection of various fines and forfeitures, mostly traffic violations. The “add-on” fees, mostly mandated by state law, collected with the fines are distributed to various outside agencies and the remaining balance is transferred to the general fund.

With this budget, the City will seek to develop a thriving and attractive downtown for the citizens for Duluth, businesses and visitors alike. While this effort will likely take several years to accomplish, it is believed that this budget is a very important step in that direction. 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.

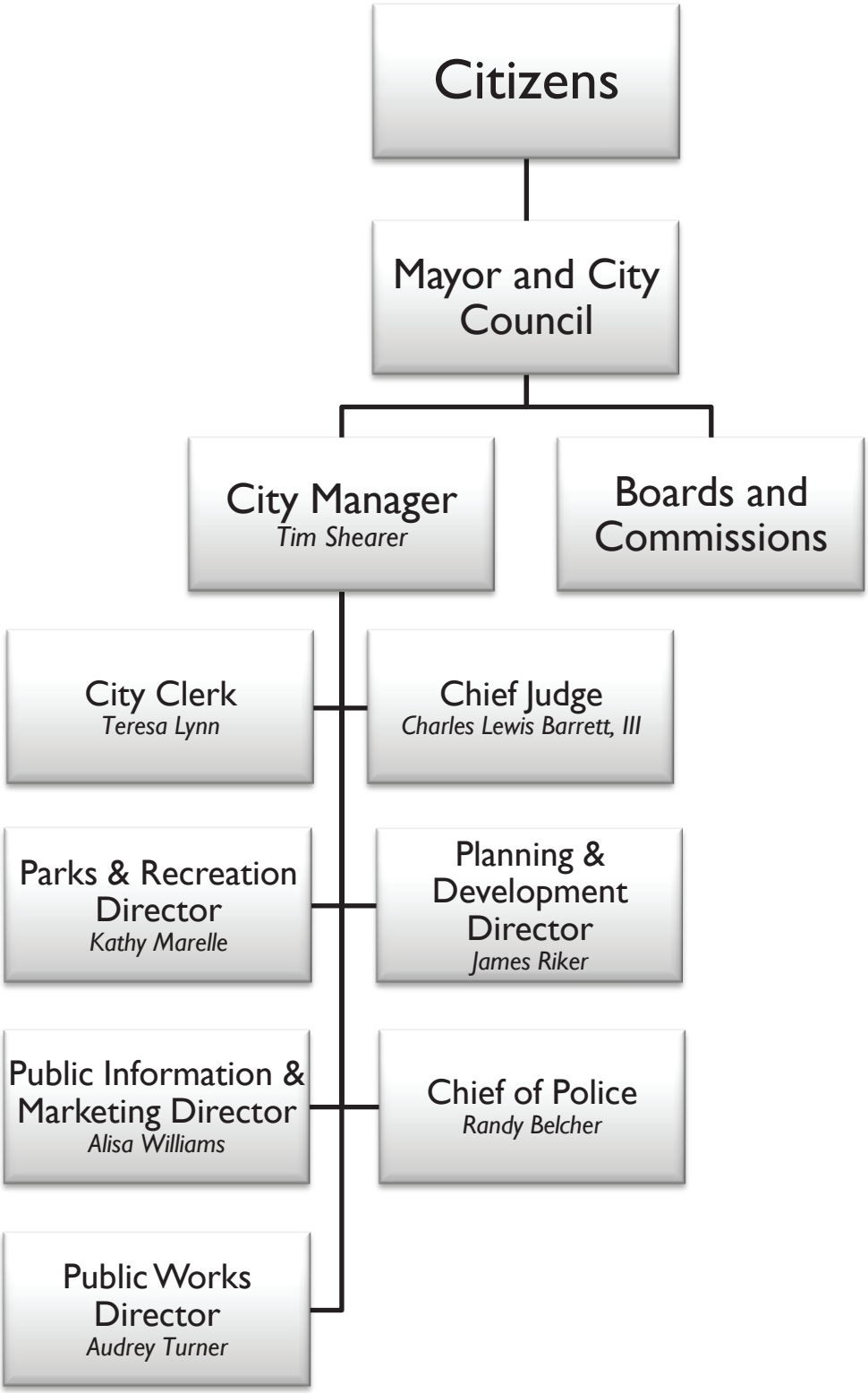
The staff deserves the credit and praise for the accomplishment of the past year and the continued success that this City experiences. I would like to personally thank each staff person for the hard work and dedication to the City of Duluth. Without their efforts the objectives in this budget could not 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



Note: See Departmental Budgets for departmental organizational charts

	FY12		FY13		FY14	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Manager						
City Manager	1		1		1	
Assistant to Mayor & City Manager	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	1
Business Office						
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 Business Office:	3	1	4	0	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				1		1
Financial Assistant (2)						1
Total Finance:	3	2	3	2	3	3
Human Resources						
Human Resources Manager	1		1		1	
Payroll & Benefits Specialist	1		1		1	
HR/Accounting Technician (1)						1
Total Human Resources:	2	0	2	0	2	1
Information Technology						
Information Technology Manager	1		1		1	
Deputy Information Technology Manager	1		1		1	
Total Information Technology:	2	0	2	0	2	0
Custodial						
Senior Building Custodian	1					
Building Custodian	1	1	1		1	
Total Custodial:	2	1	1	0	1	0

	FY12		FY13		FY14	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
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		3	
Court Assistant/Secretary	1		1		1	
Court Assistant (3)	1	1	2	1	1	1
Court Records Technician		1		1		1
Total Municipal Court:	8	2	8	2	8	2
Public Information & Marketing						
Public Info & Marketing Director	1		1		1	
Festival Center Manager	1					
Office Assistant		1				
Webmaster (4)		1		1		
Marketing Coordinator (5)						1
Events Coordinator (6)		1		1	1	
Marketing Assistant		1		1		1
Total Public Information & Marketing:	2	4	1	3	2	2
Parks & Recreation						
Parks & Recreation Director	1		1		1	
Assistant Director - Parks	1		1		1	
Assistant Director - Recreation	1		1		1	
Festival Center Manager (7)			1			
Parks Administration Office						
Parks Recreation Manager						
Athletic & Tennis Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Maintenance Ground Supervisor	1		1		1	
Parks Office Assistant (8)	1	1	1	2	1	1
Parks Supervisor (9)					1	
Maintenance Worker II (9)	3		3		2	
Maintenance Worker I (10)		2	1	2	1	1
Senior Building Custodian			1		1	
Park Events Coordinator (11)				1		
Program Assistant		1		1		1
Recreation Assistant (12)		5		4		7
Total Parks and Recreation:	10	9	13	10	12	10
Planning & Development						
Planning & Development Director	1		1		1	
Planning Manager (13)			1			
Senior Planner	1					
Planner I (13)					1	
City Engineer	1		1		1	
GIS Manager (14)	1		1			
Development Inspector	1		1		1	
Development Planner	1		1		1	
Code Compliance Officer (15)	1			1	1	
Administrative Assistant	1		1		1	
Total Planning & Development:	8	0	7	1	7	0

	FY12		FY13		FY14	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Economic Development						
Economic Development Manager	1		1		1	
Downtown Coordinator (7)					1	
Total Economic Development:	1	0	1	0	2	0
Public Works						
Public Works Director	1		1		1	
Public Works Deputy Director	1		1		1	
Public Works Supervisor	2		2		2	
Senior Administrative Assistant			1		1	
Heavy Equipment Operator	1		1		1	
Maintenance Mechanic	1		1		1	
Maintenance Worker II (16)	8		8		7	
Maintenance Worker I		3	1	3	1	3
Office Assistant		1		1		1
Total Public Works:	14	4	16	4	15	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 (17)						
Lieutenant	1		1			
Sergeant	1		1			
Police Officer	3		2			
Total C.O.P.S:	5	0	4	0	0	0
Criminal Investigation (17)						
Captain	1		1		1	
Sergeant	1		1		2	
Police Officer	5		6		8	
Corporal Police Officer					1	
Crime Scene/Evidence Technician	1					
Total Criminal Investigation:	8	0	8	0	12	0

	FY12		FY13		FY14	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Police Records						
Lieutenant	1		1		1	
Police Records Supervisor	1		1		1	
Police Records Technician	3	1	3	2	3	2
Building Maintenance Technician	1		1		1	
Crime Scene/Evidence Technician (18)			1		2	
Court Bailiff		4		4		4
Total Police Support Services:	6	5	7	6	8	6
Police Dispatch						
Communication Supervisor	1		1		1	
Senior Communications Officer (19)	5		8		7	1
Communications Officer (20)	4		1		2	
Total Police Dispatch:	10	0	10	0	10	1
Police Uniform Division						
Major (22)					1	
Captain	1		1		1	
Lieutenant (22)	3		3		2	
Corporal	5		5		5	
Sergeant	5		5		5	
Police Officer (18)	27		27		26	
Fleet Assistant		1		1		1
Total Police Uniform Division:	41	1	41	1	40	1
StormWater (21)						
Supervisor	1		1		1	
Crew member	1	1	1	1	2	
Total StormWater:	2	1	2	1	3	0
Total City of Duluth Authorized Personal:	137	32	140	32	141	31

(1) In fiscal year 2014, budget for the college intern in the City Clerk dept. transferred to the part time position in HR dept.

(2) In fiscal year 2013, a part time Financial Assistant position added to Finance dept.

(3) in fiscal year 2013, a Court assistant position was promoted to Senior Court Assistant position.

(4) In fiscal year 2013, Web Master position was eliminated.

(5) In fiscal year 2013, a part time Marketing Coordinator position was added to Public Information & Marketing dept.

(6) in fiscal year 2013, the part time Events Coordinator position changed to a full time position.

(7) in fiscal year 2013, the Festival Center Manager was transferred from Public Information & Marketing to Economic Development dept.

(8) in fiscal year 2013, the part time Parks Office Assistant was retitled to the part time Recreation Assistant

(9) in fiscal year 2014, the Maintenance Worker II was promoted to Park Maintenance Supervisor.

(10) in fiscal year 2013, the part time Maintenance Worker I position was retitled to the part time Recreation Assistant

(11) in fiscal year 2013, the part time Park Events Coordinator was retitled to the part time Recreation Assistant

(12) in fiscal year 2013, positions (8), (10), (11) were retitled to the part time Recreation Assistant.

(13) in fiscal year 2013, Planner manager position changed to Planner I

(14) in fiscal year 2013, GIS manager position was eliminated

(15) in fiscal year 2013, the Code Compliance Officer position changed from a part time to a full time position

(16) in fiscal year 2013, a Maintenance Worker II moved to StormWater Dept.

(17) in fiscal year 2013, Police reorganized its dept. and COPS moved to CID dept.

(18) in fiscal year 2013, a Police officer position from Uniform dept. moved to Evidence Technician position in Records dept.

(19) in fiscal year 2013, a full time Senior Communications Officer position changed to a part time position

(20) in fiscal year 2013, a full time Communications Officer position was added

(21) in fiscal year 2013, reclassified Public Works positions to StormWater dept.

(22) in fiscal year 2013, a Police Lieutenant was promoted to Police Major.

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.



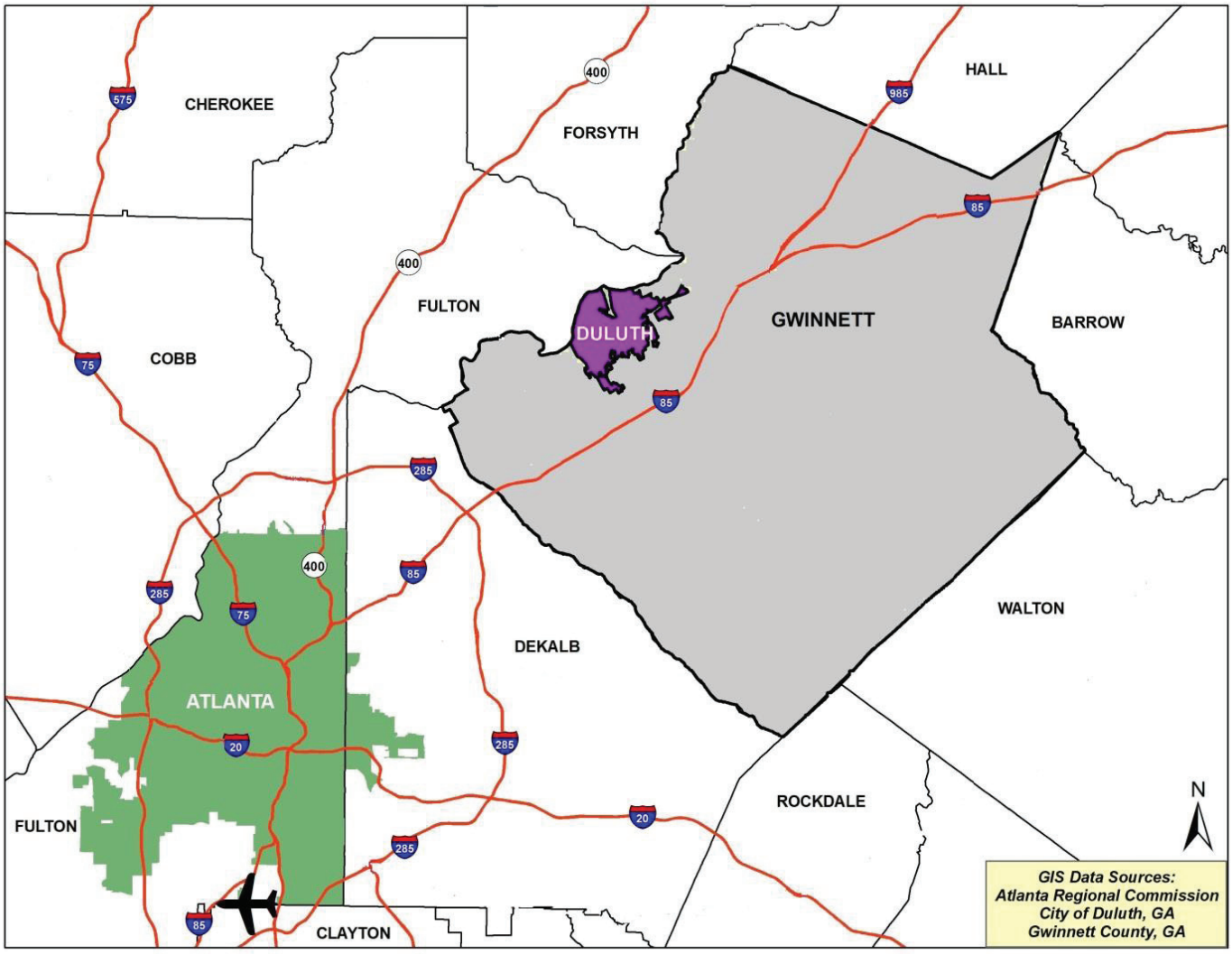
Around the turn of the Century, Duluth had farmers coming from surrounding counties to have their cotton harvests ginned and shipped. During those days the streets of downtown Duluth were so covered with bales of cotton overflowing from the warehouses that the main streets were virtually impassable. 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.

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.



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 30.

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

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

Expenditure Control

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

Budget Control

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

Reporting

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

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

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

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

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

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

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

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

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

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

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

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

a. **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 2014, 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, 2013
City-Wide Computer Software Lease/Purchase Agreement:	
Bank of America	$ 397,388
Downtown Development Authority (DDA):	
Revenue Bond Series 2000*	4,350,000
Urban Redevelopment Agency (URA):	
Revenue Bond Series 2006*	2,760,000
Revenue Bond Series 2012*	7,075,000
	$ 14,582,388

* Intergovernmental agreements between City and DDA/URA.

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

Debt Service Requirements

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

City of Duluth
Debt Service Requirements

	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
General Fund:				
Calvary Christian Lease/Purchase:				
Gwinnett Community Bank	85,018	-	-	-
City-Wide Computer Software Lease/Purchase Agreement:				
Bank of America	412,091	412,091	412,095	412,093
DDA:				
Revenue Bond Series 2000	443,229	668,214	666,357	668,213
URA:				
Revenue Bond Series 2003	765,460	767,625	768,970	-
Revenue Bond Series 2012	-	-	-	710,323
Total General Fund	1,705,798	1,847,930	1,847,422	1,790,629
SPLOST 05:				
URA:				
Revenue Bond Series 2006	313,865	312,205	315,268	312,858
Total SPLOST 05	313,865	312,205	315,268	312,858
Total City of Duluth	$ 2,019,663	$ 2,160,135	$ 2,162,690	$ 2,103,487

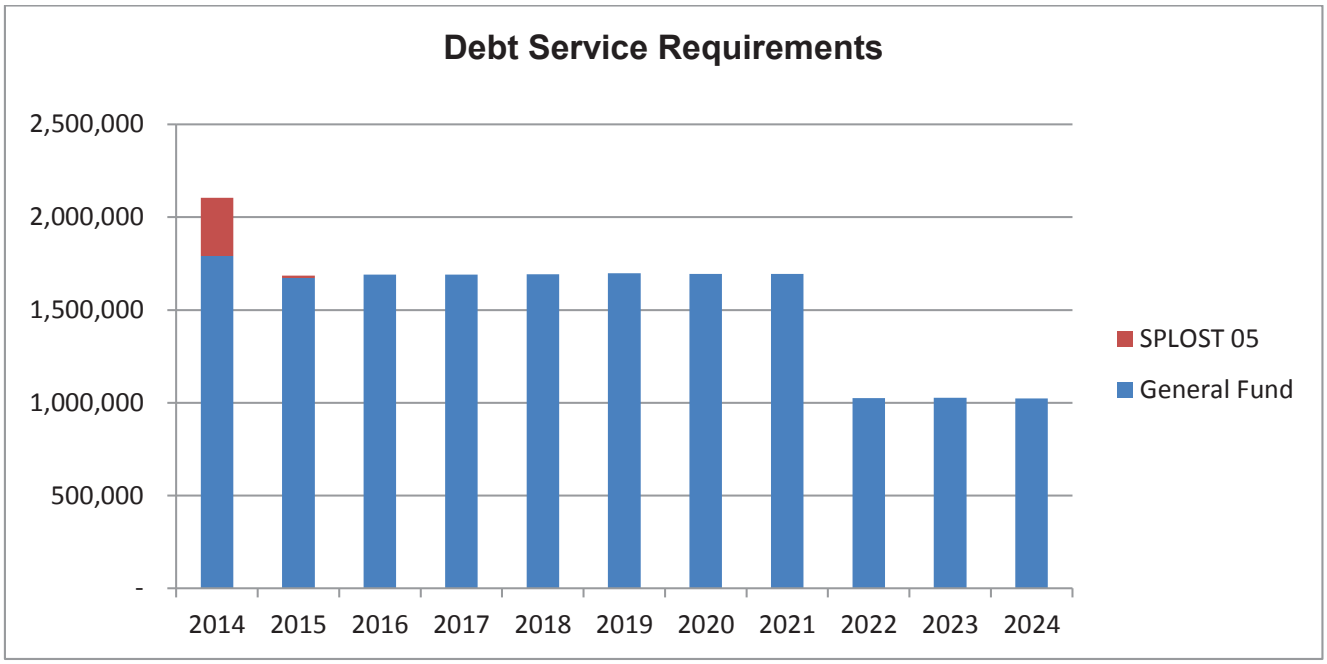
DDA/URA Revenue Bonds

Principal and Interest Requirements

Fiscal Year	Interest	Principal	Debt Service Requirements
2014	446,393	1,245,000	1,691,393
2015	404,660	1,280,000	1,684,660
2016	361,034	1,330,000	1,691,034
2017	315,289	1,375,000	1,690,289
2018	267,417	1,425,000	1,692,417
2019	217,275	1,480,000	1,697,275
2020	164,772	1,530,000	1,694,772
2021	109,846	1,585,000	1,694,846
2022	70,609	955,000	1,025,609
2023	47,847	980,000	1,027,847
2024	24,291	1,000,000	1,024,291
	$ 2,429,432	$14,185,000	$ 16,614,432

City of Duluth
Debt Service Requirements

Fiscal Year	General Fund	SPLOST 05	Combined
2014	1,790,626	312,858	2,103,484
2015	1,671,791	12,870	1,684,660
2016	1,691,034		1,691,034
2017	1,690,289		1,690,289
2018	1,692,417		1,692,417
2019	1,697,275		1,697,275
2020	1,694,772		1,694,772
2021	1,694,846		1,694,846
2022	1,025,609		1,025,609
2023	1,027,847		1,027,847
2024	1,024,291		1,024,291
	$16,700,796	$ 325,727	$ 17,026,523



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 2013 is $104,737,033. This is based on the latest tax digest (2012 calendar year).

City of Duluth
Legal Debt Margin

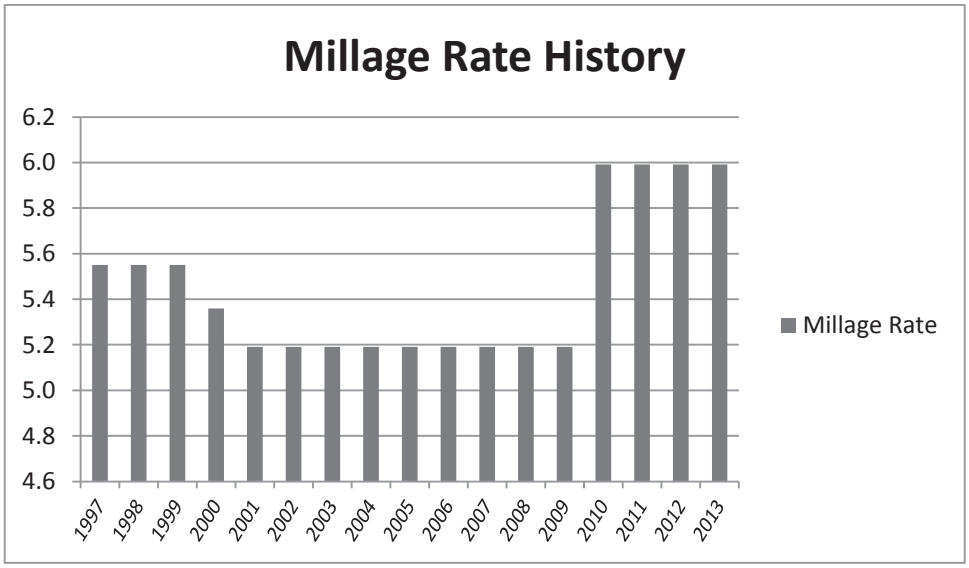
	FY 2013
Assessed value of all taxable property	$ 1,047,370,330
Debt limit 10% of assessed value	104,737,033
Total debt applicable to limit	-
Legal debt margin	$ 104,737,033
Total debt applicable to the limit as a percentage of debt limit	0.00%

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 2013

1997	5.550	2003	5.191	2009	5.191
1998	5.550	2004	5.191	2010	5.991
1999	5.550	2005	5.191	2011	5.991
2000	5.360	2006	5.191	2012	5.991
2001	5.191	2007	5.191	2013	5.991
2002	5.191	2008	5.191		



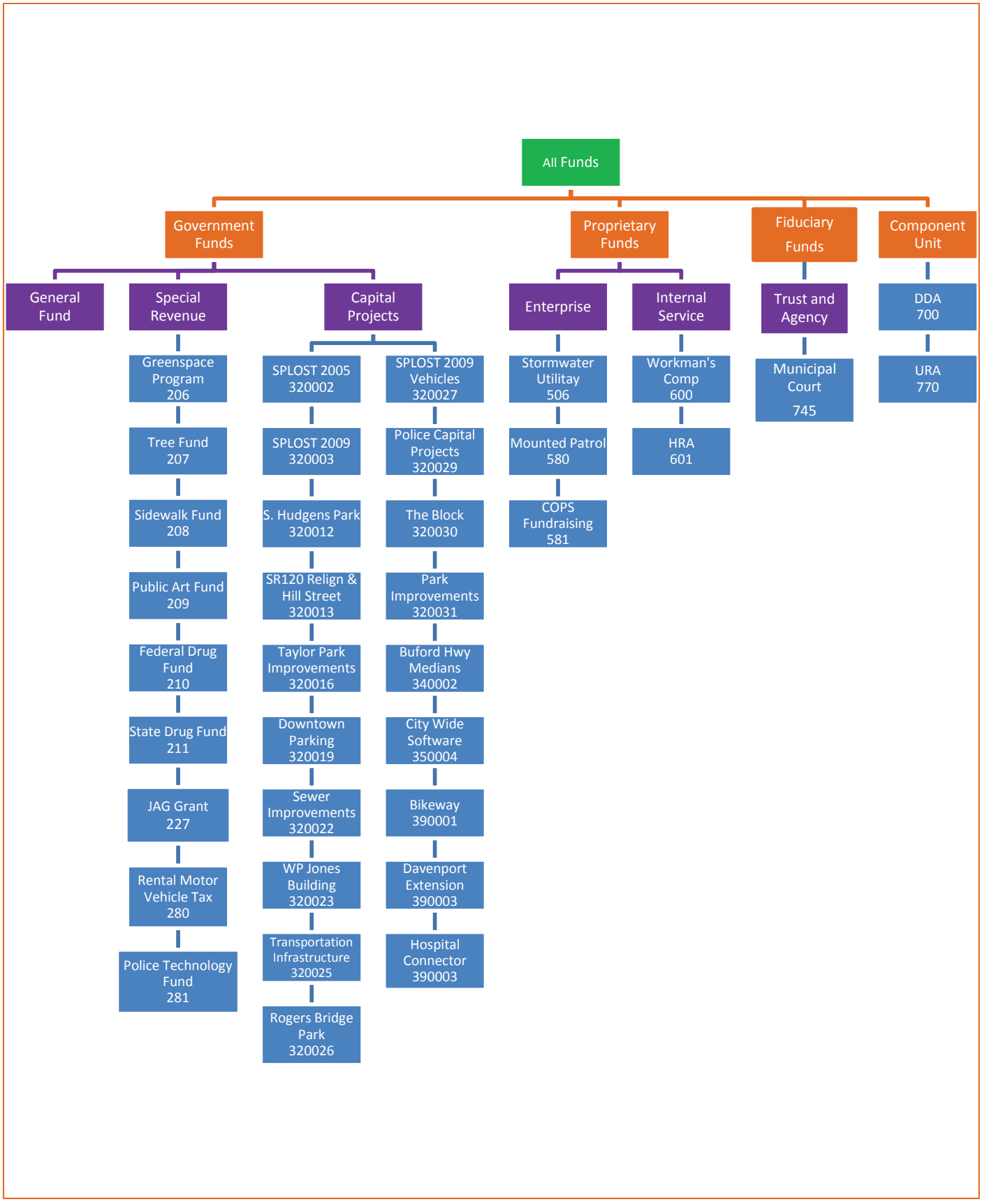
Fund/Account Structure

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
Fiduciary Funds
Component Unit
General Fund
Special Revenue
Capital Projects
Enterprise
Internal Service
Trust and Agency
DDA 700
Greenspace Program 206
Tree Fund 207
Sidewalk Fund 208
Public Art Fund 209
Federal Drug Fund 210
State Drug Fund 211
JAG Grant 227
Rental Motor Vehicle Tax 280
Police Technology Fund 281
SPLOST 2005 320002
SPLOST 2009 320003
S. Hudgens Park 320012
SR120 Relign & Hill Street 320013
Taylor Park Improvements 320016
Downtown Parking 320019
Sewer Improvements 320022
WP Jones Building 320023
Transportation Infrastructure 320025
Rogers Bridge Park 320026
SPLOST 2009 Vehicles 320027
Police Capital Projects 320029
The Block 320030
Park Improvements 320031
Buford Hwy Medians 340002
City Wide Software 350004
Bikeway 390001
Davenport Extension 390003
Hospital Connector 390003
Stormwater Utilitay 506
Mounted Patrol 580
COPS Fundraising 581
Workman's Comp 600
HRA 601
Municipal Court 745
URA 770

Department/Fund Relationship

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

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

Account Coding Structure

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

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

Examples of Duluth's account coding structure:

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

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

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

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

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

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

	Jan	Feb	Mar	April	May	June
Strategic Planning & Budget Development						
▪ Budget Calendar presented to begin drafting of 2014 departmental Budget	➡					
▪ Dept Budget Meeting-City Manager/Public Information/ Parks & Recreation/Public Works			➡			
▪ Dept Budget Meeting-All Police units/Court Services			➡			
▪ Dept Budget Meeting-Mayor & Council/City Clerk, Business Office, Finance, IT, HR, General Government			➡			
▪ Budget Meeting-Review of All CIP's-All Depts ▪ Budget Meeting-Initial Revenues ▪ Internal Budget Committee* meets to rank all new CIP's			➡			
▪ Revenues Finalized-Changes no longer accepted after 3PM			➡			
▪ New CIP as ranked by the Internal Budget Committee* presented to Council via E-mail			➡			
▪ Council returns their CIP ranking to Finance Manager			➡			
Finalize and Adopt						
▪ Budget Draft is finalized by Finance Manager ▪ Post Public Notice and E-mail newspaper for the three work sessions for the Council's review of the proposed budget				➡		
▪ Proposed 2013 Budget Draft presented to the Mayor and Council, and to the City Attorney for review**				➡		
▪ First Council review of proposed revenues & proposed Dept Budget				➡		
▪ Second Council review of proposed Dept Budgets & proposed CIP's				➡		
▪ Post Public Hearing Notice and Adoption schedule-E-mail newspaper for the Public Hearing of the proposed budget before Council				➡		
▪ Final Council Review of proposed CIP's and Dept Budgets (if needed)				➡		
▪ Public Hearing					➡	
▪ Adoption of Budget						➡

*City Manager, Police Chief, City Clerk are the members of Internal Budget Committee

**Charter requirement

The 2014 City of Duluth budget will become effective on July 1, 2013 and run through June 30, 2014. 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 FY2014 Annual Budget accounts for almost $25 million* in general fund revenue, SPLOST funds, grants from a variety of sources and Fund Balance.

*This does not include the Capital Improvement program which is multi-year project based program and Component Units which are budgeted separately from the governmental operating budgets.

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	$ 20,907,929
Prior Year Reserves	4,114,201
Total Revenues	$ 25,022,130
EXPENDITURES	
Operations Budget	$ 20,382,390
Other Funds	4,639,740
Total Expenditures	$ 25,022,130
Difference in Revenues and Expenditures	$ -0-

Revenue Summary

In FY 2014, it is anticipated that the City will take in $20,907,929 in revenue, grants and SPLOST. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, SPLOST and bonds. For FY 2014, the City has budgeted to expend $25,022,130. As a result, it will be necessary to use $4,114,201 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2014 the City has a balanced budget.

City of Duluth
State of Georgia

AN ORDINANCE/RESOLUTION
TO ADOPT THE FISCAL YEAR 2014 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 1s' to June 30th of each year; and

WHEREAS, the Mayor and City Council of the City of Duluth have reviewed the proposed FY14 budget as presented by the City Manager; and

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

WHEREAS, the Mayor and Council wish to adopt this proposal as the Fiscal Year 2014 Annual Budget, effective from July 1, 2013 to June 30, 2014.

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 14 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 2014, which begins July 1, 2013 and ends on June 30, 2014.

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 10th day of June, 2013.

CITY OF DULUTH GEORGIA

Mayor Nancy Harris

Attest: City Clerk

Attachment M&C Minutes 06/10/13
ORDINANCE TO ADOPT FISCAL YEAR 2014 BUDGET

All Funds

	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
BEGINNING BALANCE	($348,241)	($611,515)	$2,235,106	($1,849,104)
REVENUES/SOURCES				
General Fund	16,089,128	19,282,734	16,986,181	16,291,531
Special Revenue Fund	352,939	258,654	262,859	212,600
Enterprise Fund	36,146	813,772	815,846	746,250
Internal Service Fund	3,794	338,173	339,448	338,548
Trust & Agency Fund	0	0	0	3,319,000
Component Unit	1,734,455	1,843,403	1,796,579	1,692,144
Total Revenue/Sources	18,216,462	22,536,736	20,200,913	22,600,073
EXPENDITURES/USES				
General Fund	16,128,961	16,573,193	21,076,815	20,382,390
Special Revenue Fund	611,472	365,040	488,249	305,292
Enterprise Fund	21,523	331,077	1,280,185	764,250
Internal Service Fund	144,457	181,790	282,448	251,198
Trust & Agency Fund	0	0	0	3,319,000
Component Unit	1,573,323	2,239,015	1,157,426	646,272
Total Expenditures/Uses	18,479,736	19,690,115	24,285,123	25,668,402
Excess Revenues over Expenditures	(263,274)	2,846,621	(4,084,210)	(3,068,329)
ENDING BALANCE	($611,515)	$2,235,106	($1,849,104)	($4,917,433)

All Funds Detail

	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
BEGINNING BALANCE	($348,241)	($611,515)	$2,235,106	($1,849,104)
REVENUES/SOURCES				
General Fund				
General Property Tax	8,806,287	8,263,107	7,890,500	8,191,750
Excise Tax	576,880	618,104	585,000	591,800
Business Tax	2,115,602	2,185,275	2,175,000	2,304,000
Penalty & Interest on Delinquent Taxes	119,217	58,075	72,000	58,000
Licenses & Permits	526,006	544,109	536,000	499,050
Intergovernmental Revenues	99,093	2,470,606	977,808	1,058,910
Charges for Service	600,589	595,886	693,525	648,766
Fines & Forfeitures	2,631,218	2,260,139	3,332,000	2,621,000
Investment Income	156,212	113,966	120,000	59,500
Contributions & Donations	74,634	33,878	166,300	12,750
Miscellaneous Revenue	215,450	198,162	182,378	113,205
Other Financing Sources	167,942	1,941,427	255,670	132,800
Total General Fund	16,089,128	19,282,734	16,986,181	16,291,531
Special Revenue				
Greenspace Program	0	0	0	0
Landscaping Tree Fund	0	0	0	0
Sidewalk Fund	0	0	0	0
Public Art Fund	0	0	0	26,000
Federal Drug Fund	54,237	0	20,000	20,000
State Drug Fund	15,537	15,813	15,000	15,000
Operation Drive Smart	38,700	39,000	0	0
H.E.A.T	120,317	102,765	44,259	0
J.A.G	8,506	0	0	0
Rental Car Tax	32,757	34,974	33,600	39,600
Police Technology Fund	82,885	66,102	150,000	112,000
Total Special Revenue	352,939	258,654	262,859	212,600
Enterprise Fund				
Stormwater	0	778,816	728,800	738,250
Mounted	3,680	3,438	7,000	8,000
COPS	32,465	31,518	80,046	0
Total Enterprise Fund	36,146	813,772	815,846	746,250
Internal Service Fund				
Workers Compensation Fund	3,794	254,425	255,700	254,800
Health Reimbursement Account	0	83,748	83,748	83,748
Total Internal Service Fund	3,794	338,173	339,448	338,548
Trust & Agency Fund				
Municipal Court	0	0	0	3,319,000
Total Trust & Agency Fund	0	0	0	3,319,000
Component Unit				
DDA	655,130	763,573	712,341	668,963
URA	1,079,325	1,079,830	1,084,238	1,023,181
Total Component Unit	1,734,455	1,843,403	1,796,579	1,692,144
Total Revenue/Sources	18,216,462	22,536,736	20,200,913	22,600,073

Continued on next page

All Funds Detail

	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
EXPENDITURES/USES				
General Fund				
Mayor & Council	140,287	58,484	181,431	249,204
City Manager	268,801	298,539	1,002,190	912,983
City Clerk/Business Office	2,186,656	2,103,419	2,603,190	2,606,523
Public Information & Marketing	565,430	566,075	499,361	518,181
Municipal Court	1,328,530	1,127,163	2,084,556	611,371
Public Safety	5,984,153	6,251,561	7,105,547	8,208,706
Public Works	962,926	976,560	1,327,732	1,464,347
Parks & Recreation	1,266,187	1,336,958	1,629,114	1,659,950
Planning & Development	1,096,843	966,486	1,326,803	1,420,036
General Governmental	2,329,148	2,887,948	3,316,891	2,731,089
Total General Fund	16,128,961	16,573,193	21,076,815	20,382,390
Special Revenue				
Greenspace Program	0	0	0	0
Landscaping Tree Fund	500	1,452	0	0
Sidewalk Fund	0	0	8,000	0
Public Art Fund	0	0	0	25,000
Federal Drug Fund	296,930	66,330	64,000	52,800
State Drug Fund	9,077	0	50,000	50,000
Operation Drive Smart	45,825	42,331	72,176	0
H.E.A.T	128,070	117,839	44,073	0
J.A.G	9,355	65	0	0
Rental Car Tax	21,715	74,023	100,000	65,492
Police Technology Fund	100,000	63,000	150,000	112,000
Total Special Revenue	611,472	365,040	488,249	305,292
Enterprise Fund				
Stormwater	0	302,956	1,192,139	738,250
Mounted	4,123	4,529	8,000	8,000
COPS	17,400	23,592	80,046	18,000
Total Enterprise Fund	21,523	331,077	1,280,185	764,250
Internal Service Fund				
Workers Compensation Fund	144,457	152,913	198,700	167,450
Health Reimbursement Account	0	28,877	83,748	83,748
Total Internal Service Fund	144,457	181,790	282,448	251,198
Trust & Agency Fund				
Municipal Court	0	0	0	3,319,000
Total Trust & Agency Fund	0	0	0	3,319,000
Component Unit				
DDA	1,085,978	1,777,591	743,188	408,171
URA	487,345	461,424	414,238	238,101
Total Component Unit	1,573,323	2,239,015	1,157,426	646,272
Total Expenditures/Uses	18,479,736	19,690,115	24,285,123	25,668,402
Excess Revenues over Expenditures	(263,274)	2,846,621	(4,084,210)	(3,068,329)
ENDING BALANCE	($611,515)	$2,235,106	($1,849,104)	($4,917,433)

General Fund

	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
BEGINNING BALANCE	$12,518,537	$12,478,704	$15,188,245	$11,097,611
REVENUES/SOURCES				
General Property Tax	8,806,287	8,263,107	7,890,500	8,191,750
Excise Tax	576,880	618,104	585,000	591,800
Business Tax	2,115,602	2,185,275	2,175,000	2,304,000
Penalty & Interest on Delinquent Taxes	119,217	58,075	72,000	58,000
Licenses & Permits	526,006	544,109	536,000	499,050
Intergovernmental Revenues	99,093	2,470,606	977,808	1,058,910
Charges for Service	600,589	595,886	693,525	648,766
Fines & Forfeitures	2,631,218	2,260,139	3,332,000	2,621,000
Investment Income	156,212	113,966	120,000	59,500
Contributions & Donations	74,634	33,878	166,300	12,750
Miscellaneous Revenue	215,450	198,162	182,378	113,205
Other Financing Sources	167,942	1,941,427	255,670	132,800
Total Revenue/Sources	16,089,128	19,282,734	16,986,181	16,291,531
EXPENDITURES/USES				
Mayor & Council	140,287	58,484	181,431	249,204
City Manager	268,801	298,539	1,002,190	912,983
City Clerk/Business Office	2,186,656	2,103,419	2,603,190	2,606,523
Public Information & Marketing	565,430	566,075	499,361	518,181
Municipal Court	1,328,530	1,127,163	2,084,556	611,371
Public Safety	5,984,153	6,251,561	7,105,547	8,208,706
Public Works	962,926	976,560	1,327,732	1,464,347
Parks & Recreation	1,266,187	1,336,958	1,629,114	1,659,950
Planning & Development	1,096,843	966,486	1,326,803	1,420,036
General Governmental	2,329,148	2,887,948	3,316,891	2,731,089
Total Expenditures/Uses	16,128,961	16,573,193	21,076,815	20,382,390
Excess Revenues over Expenditures	(39,833)	2,709,541	(4,090,634)	(4,090,859)
ENDING BALANCE	$12,478,704	$15,188,245	$11,097,611	$7,006,752

Special Revenue Fund

	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
BEGINNING BALANCE	$652,968	$394,435	$288,049	$62,659
REVENUES/SOURCES				
Greenspace Program	0	0	0	0
Landscaping Tree Fund	0	0	0	0
Sidewalk Fund	0	0	0	0
Public Art Fund	0	0	0	26,000
Federal Drug	54,237	0	20,000	20,000
State Drug	15,537	15,813	15,000	15,000
Drive Smart	38,700	39,000	0	0
HEAT Grant	120,317	102,765	44,259	0
J.A.G	8,506	0	0	0
Rental Vehicle	32,757	34,974	33,600	39,600
Police Tech	82,885	66,102	150,000	112,000
Total Revenue/Sources	352,939	258,654	262,859	212,600
EXPENDITURES/USES				
Greenspace Program	0	0	0	0
Landscaping Tree Fund	500	1,452	0	0
Sidewalk Fund	0	0	8,000	0
Public Art Fund	0	0	0	25,000
Federal Drug	296,930	66,330	64,000	52,800
State Drug	9,077	0	50,000	50,000
Drive Smart	45,825	42,331	72,176	0
HEAT Grant	128,070	117,839	44,073	0
J.A.G	9,355	65	0	0
Rental Vehicle	21,715	74,023	100,000	65,492
Police Tech	100,000	63,000	150,000	112,000
Total Expenditures/Uses	611,472	365,040	488,249	305,292
Excess Revenues over Expenditures	(258,533)	(106,386)	(225,390)	(92,692)
ENDING BALANCE	$ 394,435	$ 288,049	$ 62,659	$ (30,033)

Enterprise Fund

	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
BEGINNING BALANCE	$42,064	$56,687	$539,382	$75,043
REVENUES/SOURCES				
Stormwater	0	778,816	728,800	738,250
Mounted	3,680	3,438	7,000	8,000
COPS	32,465	31,518	80,046	0
Total Revenue/Sources	36,146	813,772	815,846	746,250
EXPENDITURES/USES				
Stormwater	0	302,956	1,192,139	738,250
Mounted	4,123	4,529	8,000	8,000
COPS	17,400	23,592	80,046	18,000
Total Expenditures/Uses	21,523	331,077	1,280,185	764,250
Excess Revenues over Expenditures	14,622	482,695	(464,339)	(18,000)
ENDING BALANCE	$56,687	$539,382	$75,043	$57,043

Internal Service Fund

	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
BEGINNING BALANCE	$590,315	$449,652	$606,035	$663,035
REVENUES/SOURCES				
Work Comp	3,794	254,425	255,700	254,800
HRA	0	83,748	83,748	83,748
Total Revenue/Sources	3,794	338,173	339,448	338,548
EXPENDITURES/USES				
Work Comp	144,457	152,913	198,700	167,450
HRA	0	28,877	83,748	83,748
Total Expenditures/Uses	144,457	181,790	282,448	251,198
Excess of Revenues over Expenditures	(140,663)	156,383	57,000	87,350
ENDING BALANCE	$449,652	$606,035	$663,035	$750,385

Trust & Agency Fund

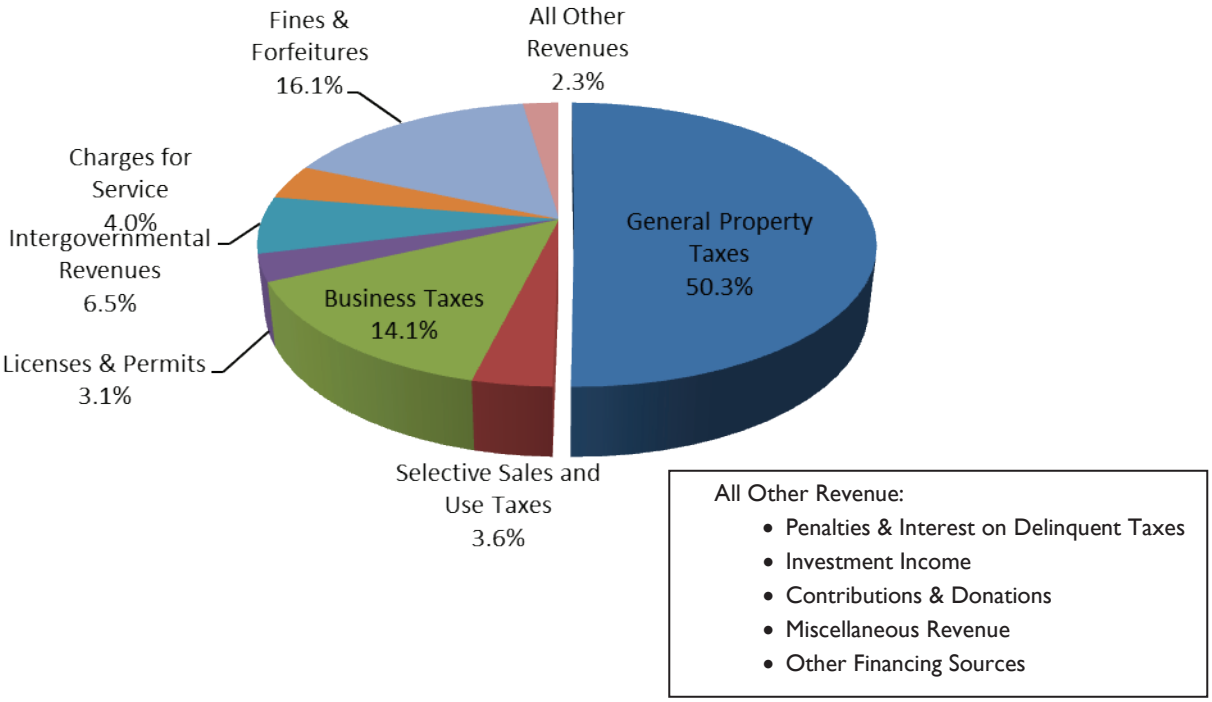
	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
BEGINNING BALANCE	$0	$0	$0	$0
REVENUES/SOURCES				
Municipal Court	0	0	0	3,319,000
Total Revenue/Sources	0	0	0	3,319,000
EXPENDITURES/USES				
Municipal Court	0	0	0	3,319,000
Total Expenditures/Uses	0	0	0	3,319,000
Excess of Revenues over Expenditures	0	0	0	0
ENDING BALANCE	$0	$0	$0	$0

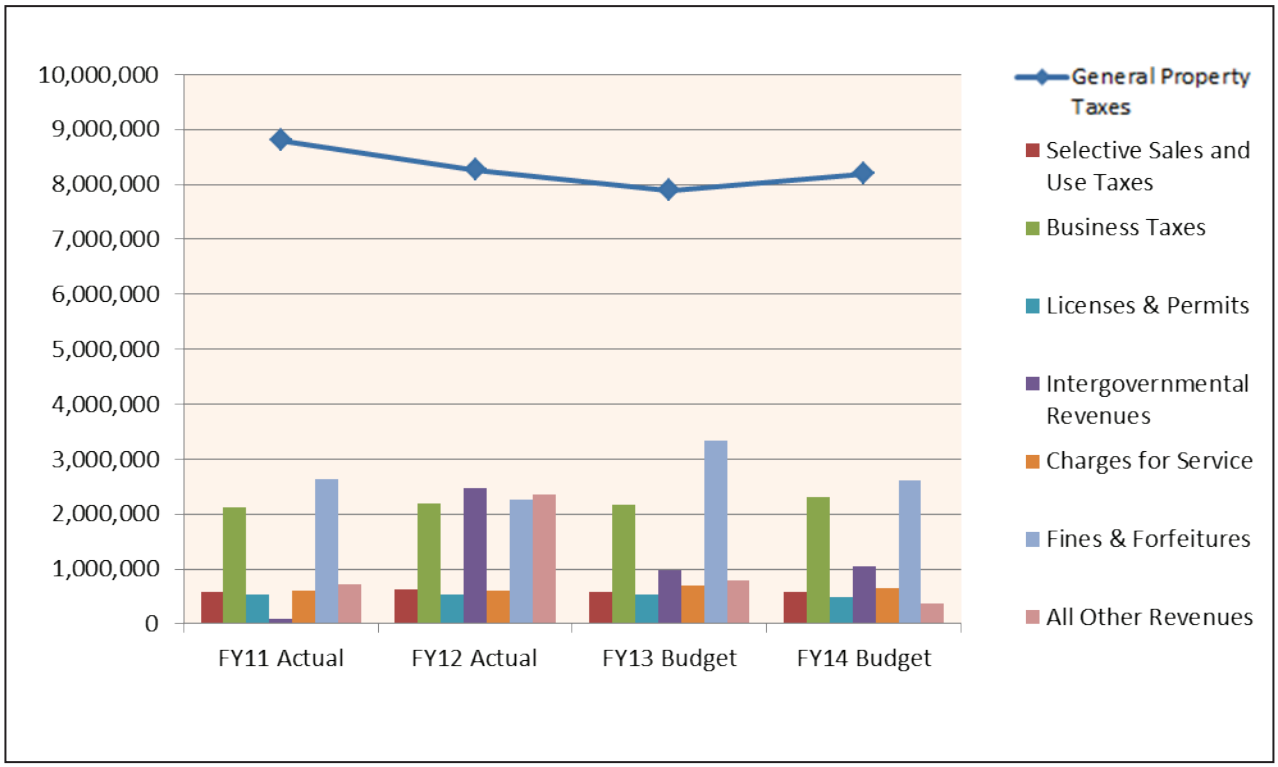
Component Units

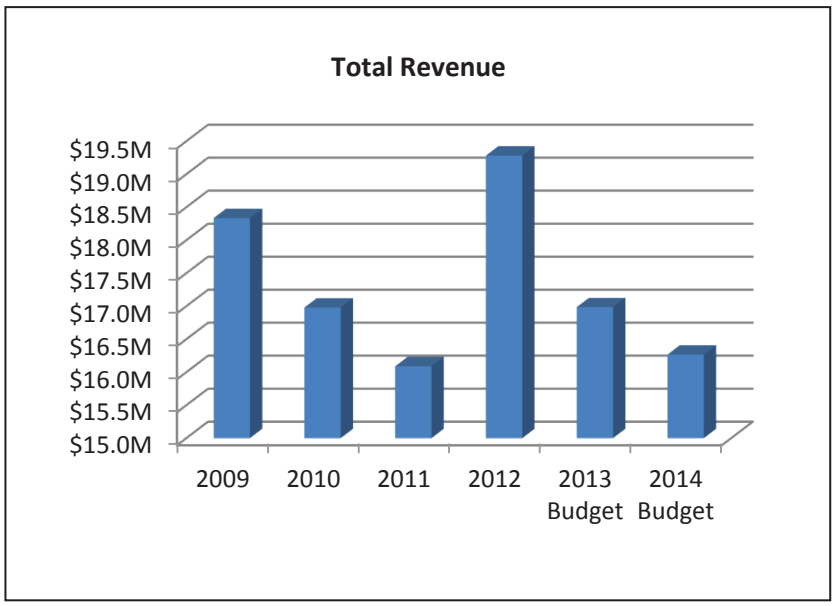
	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget
BEGINNING BALANCE	$ (14,152,125)	$ (13,990,993)	$ (14,386,605)	$ (13,747,452)
REVENUES/SOURCES				
DDA	655,130	763,573	712,341	668,963
URA	1,079,325	1,079,830	1,084,238	1,023,181
Total Revenue/Sources	1,734,455	1,843,403	1,796,579	1,692,144
EXPENDITURES/USES				
DDA	1,085,978	1,777,591	743,188	408,171
URA	487,345	461,424	414,238	238,101
Total Expenditures/Uses	1,573,323	2,239,015	1,157,426	646,272
Excess Revenues over Expenditures	161,132	(395,612)	639,153	1,045,872
ENDING BALANCE	$ (13,990,993)	$ (14,386,605)	$ (13,747,452)	$ (12,701,580)

Description	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change	% Total
General Property Taxes	$8,806,287	$8,263,107	$7,890,500	$8,191,750	3.8%	50.3%
Selective Sales and Use Taxes	576,880	618,104	585,000	590,000	0.9%	3.6%
Business Taxes	2,115,602	2,185,275	2,175,000	2,304,000	5.9%	14.1%
Penalties & Interest on Delinquent Taxes	119,217	58,075	72,000	58,000	-19.4%	0.4%
Licenses & Permits	526,006	544,109	536,000	499,050	-6.9%	3.1%
Intergovernmental Revenues	99,093	2,470,606	977,808	1,058,910	8.3%	6.5%
Charges for Service	600,589	595,886	693,525	648,766	-6.5%	4.0%
Fines & Forfeitures	2,631,218	2,260,139	3,332,000	2,621,000	-21.3%	16.1%
Investment Income	156,212	113,966	120,000	59,500	-50.4%	0.4%
Contributions & Donations	74,634	33,878	166,300	12,750	-92.3%	0.1%
Miscellaneous Revenue	215,450	198,164	182,378	113,205	-37.9%	0.7%
Other Financing Sources	167,942	1,941,427	255,670	132,800	-48.1%	0.8%
Total Operating Revenue:	$16,089,129	$19,282,735	$16,986,181	$16,289,731	-4.1%	100%

The overall budgeted revenue $16,289,731 has increased by $301,250 from the FY 2013 amended budget after adjusting for the accounting change in court fines and budgeted fund balance. Several factors have contributed to this increase, some of which are increases in property tax revenue, Gwinnett County motor vehicle taxes, franchises taxes and intergovernmental revenue. Another revenue increase worth noting is the $289,000 increase in Red Light Fines. This is due to a projected increase in red light fine revenue and the addition of four (4) new cameras.




10,000,000
9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
FY11 Actual
FY12 Actual
FY13 Budget
FY14 Budget
General Property Taxes
Selective Sales and Use Taxes
Business Taxes
Licenses & Permits
Intergovernmental Revenues
Charges for Service
Fines & Forfeitures
All Other Revenues

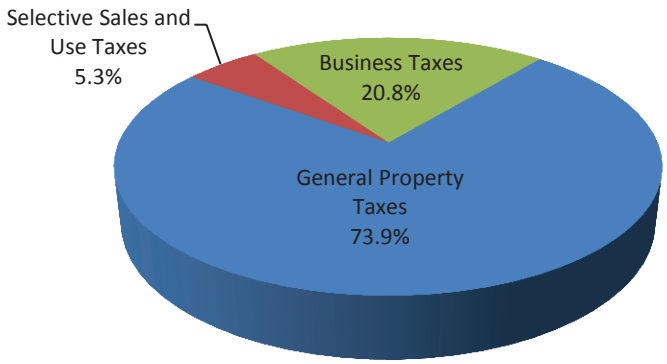

Total Revenue
$19.5M
$19.0M
$18.5M
$18.0M
$17.5M
$17.0M
$16.5M
$16.0M
$15.5M
$15.0M
2009
2010
2011
2012
2013 Budget
2014 Budget

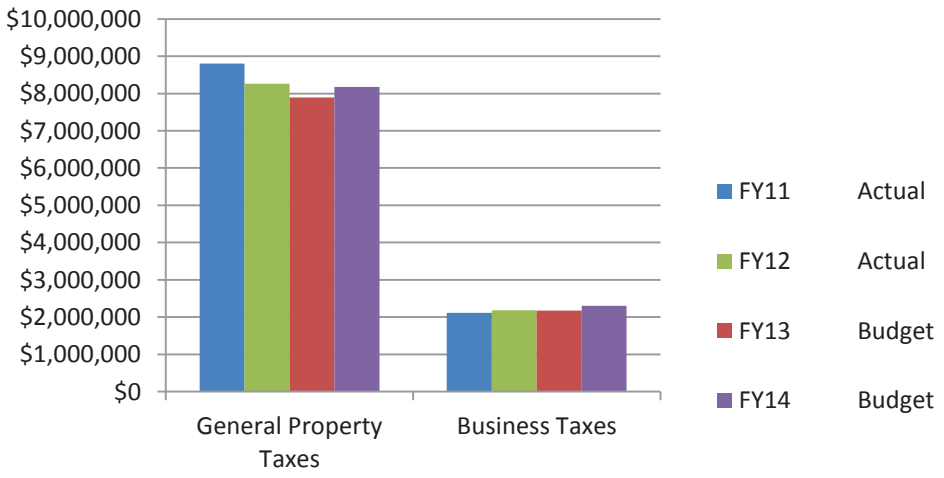
REVENUE – GENERAL FUND
June 30, 2013 to July 1, 2014

Taxes

The City of Duluth's main revenue source is collected through Taxes. There are four primary categories for tax revenues: General Property Taxes, Excise Taxes, Business Taxes, and Penalties and Interest on Delinquent Taxes. This category represents 68% of the total FY 2014 proposed general fund revenues. The City has budgeted to collect $11,143,750 in Tax revenue during FY14, an increase of 3.9% from FY13. The budgeted amount is the current year billed amount which was reduced by .005, based on county reassessment estimate and then reduced by .03 the uncollectible.

Taxes	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
General Property Taxes	$8,806,287	$8,263,107	$7,890,500	$8,191,750	3.8%
Selective Sales and Use Taxes	576,880	618,104	585,000	590,000	0.9%
Business Taxes	2,115,602	2,185,275	2,175,000	2,304,000	5.9%
Penalties & Interest on Delinquent Taxes	119,217	58,075	72,000	58,000	-19.4%
Total	$11,617,985	$11,124,561	$10,722,500	$11,143,750	3.9%





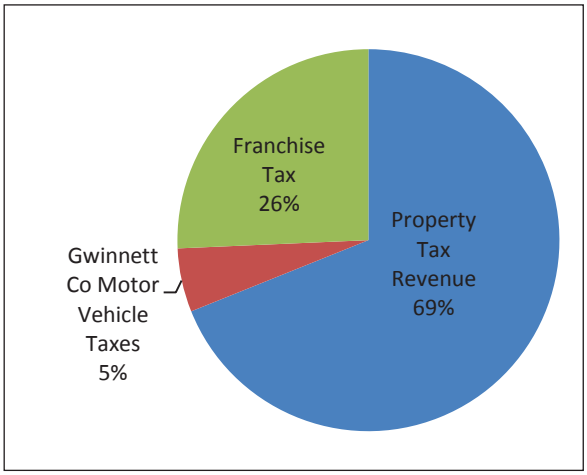
Taxes

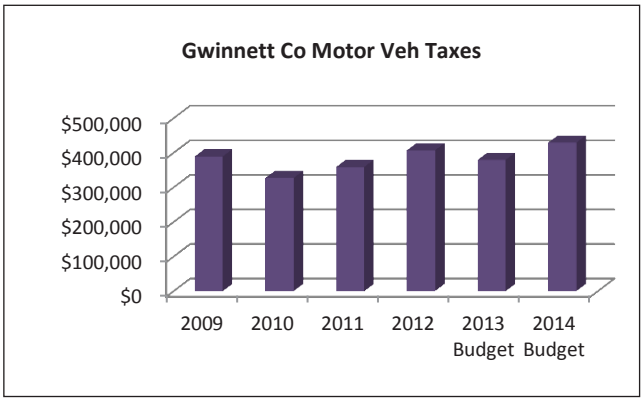
General Property Taxes

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 3.8% more general property tax revenue than FY13 based on recovering real estate market condition and recent changes in Gwinnet Motor Vehicle taxes.

General Property Tax	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Property Tax Revenue	$6,299,288	$5,647,239	$5,330,000	$5,500,000	3.2%
FY05-FY10 Property Taxes	154,957	118,667	100,500	100,250	-0.2%
Gwinnett Co Motor Vehicle Taxes	359,652	407,578	380,000	430,000	13.2%
Transfer Tax	18,523	16,831	20,000	20,000	0.0%
Intangible Tax	59,156	65,666	60,000	91,500	52.5%
Franchise Tax	1,914,710	2,007,126	2,000,000	2,050,000	2.5%
Total:	$8,806,287	$8,263,107	$7,890,500	$8,191,750	3.8%

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. 90% of property taxes are collected on or before November 30th. Collections received after November 30th are considered delinquent and penalties accrue. With the millage rate remaining the same at 5.991, we projects FY14 property tax revenue of $5,500,000 – an increase of $170,000 from FY 13.





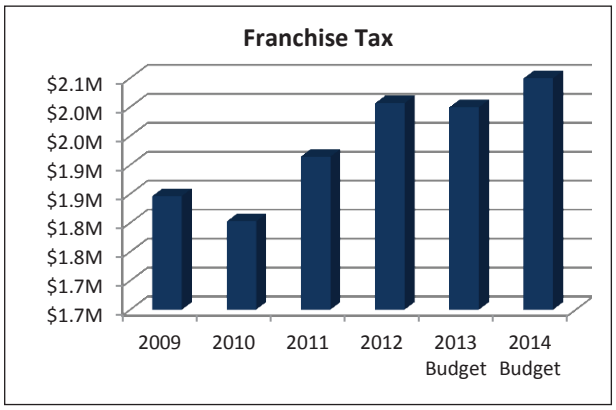
Gwinnett Motor Vehicle Taxes: Revenues that are received from ad valorem taxes levied on motor vehicle personal property. The recent agreement calls for the City to receive amounts collected under the old tax, plus a true-up amount to make current collections equal the fiscal year 2012 collections. Budget is based on 2012 collections without factoring in additional 1/3 distributions called for in the agreement, due to no history being available.

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.

Taxes

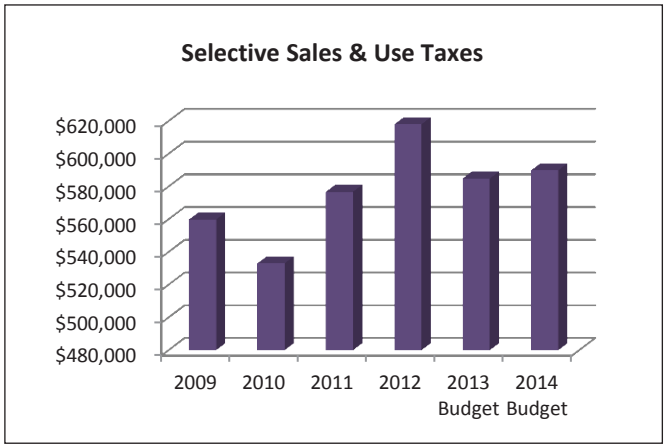
Franchise Taxes: Taxes imposed on private companies for the privilege of using public property for private purposes. Public Utilities operating within the City of Duluth must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of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

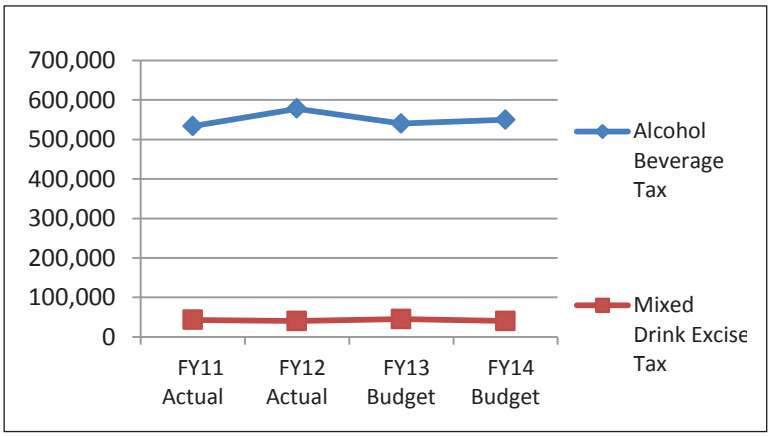


Selective Sales and Use Taxes

Selective Sales and Use Taxes	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Alcohol Beverage Tax	533,818	577,876	540,000	550,000	1.9%
Mixed Drink Excise Tax	43,062	40,228	45,000	40,000	-11.1%
Total:	$576,880	$618,104	$585,000	$590,000	0.9%

Selective Sales and Use Taxes are levied on the sale, distribution and consumption of selected goods and services in the City limits. This category represents 3.6% of the total FY 2014 general fund revenues. The projected figure is based on the recent years' trend and overall increase of 0.9% of this category revenue is projected.





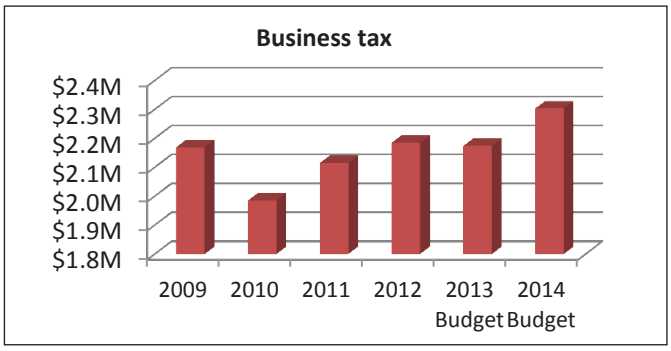
Alcohol Beverage Tax: Taxes that are levied on the distribution of distilled spirits, malt beverages, and wine.

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

Taxes

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 14.1% of the total FY 2014 general fund revenues and is projected to increase by 5.9% from FY 13.

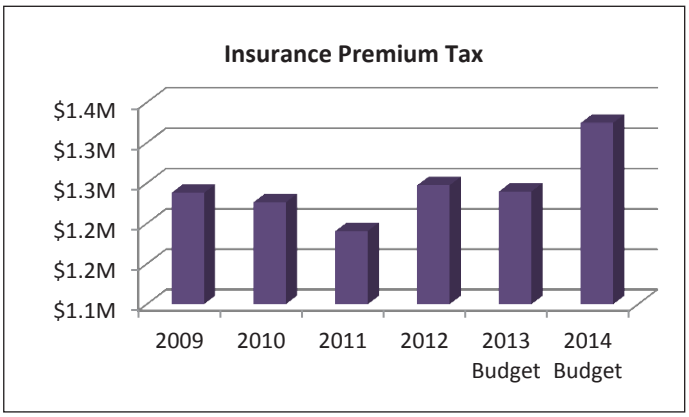


Business Tax	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Occupation Tax	790,823	803,427	800,000	840,000	5.0%
Occupational Tax Administration Fee	78,731	73,941	75,000	75,000	0.0%
Insurance Premium Tax	1,190,942	1,247,652	1,240,000	1,325,000	6.9%
Institutional Tax	55,105	60,255	60,000	64,000	6.7%
Total:	$2,115,602	$2,185,275	$2,175,000	$2,304,000	5.9%

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

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





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

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

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	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Interest on Delinquent Taxes	33,727	16,723	18,000	17,000	-5.6%
Tax Penalty	64,067	31,687	37,000	30,000	-18.9%
Alcohol Late Penalty	3,200	1,800	2,500	1,000	-60.0%
Occupational Tax Penalty	15,927	5,757	11,000	8,000	-27.3%
Tax FIFA Cost	2,296	2,107	3,500	2,000	-42.9%
Total:	$119,217	$58,075	$72,000	$58,000	-19.4%

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

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

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

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

Tax 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.

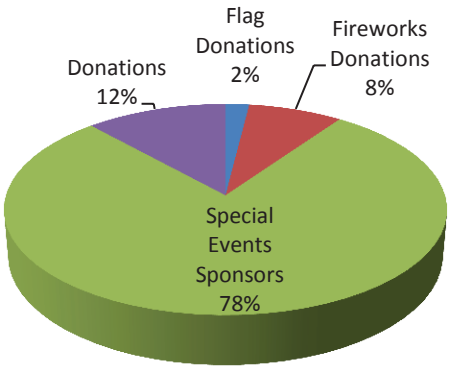
Contributions & Donations

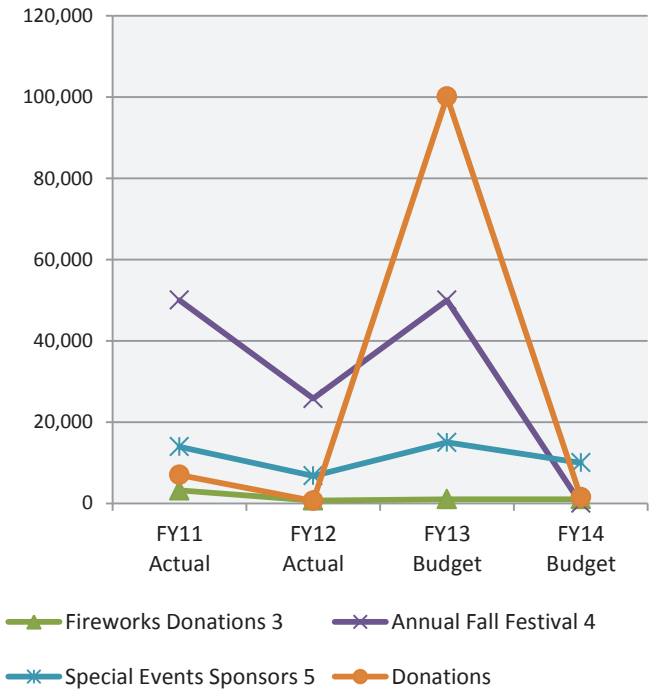
Contributions and Donations

Contributions and Donations are financial resources provided by private contributions. The City of Duluth has five sources of Contributions and Donations: Brick Donations, Flag Donations, Firework Donations, Annual Fall Festival, and Special Events Sponsors. The City has budgeted to collect $12,750 in Contributions and Donations revenue during FY14, a decrease of -92.3% from FY13. The decrease is mainly due to the expected decrease in Donations and no Annual Fall Festival revenue in FY14.

Contributions and Donations	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Brick Donations	$440	$40	$100	$0	-100%
Flag Donations	100	0	100	250	150%
Fireworks Donations	3,172	695	1,000	1,000	0%
Annual Fall Festival	50,000	25,767	50,000	0	-100%
Special Events Sponsors	13,922	6,770	15,000	10,000	-33.3%
Donations	7,000	605	100,100	1,500	-98.5%
Total:	$74,634	$33,878	$166,300	$12,750	-92.3%

Brick Donations: Revenues derived from the sale of engraved bricks that are placed in the City's Town Green.
Flag Donations: Revenues derived from donations to support the City's popular placement of flags and markers to honor veterans during various holidays.
Firework Donations: Revenues derived from donations to support the City's annual July 3rd event.
Annual Fall Festival: Revenue derived from the Fall Festival Committee that is used to support various City events.
Special Events Sponsors: Revenues derived from sponsorships by individuals and businesses that are used to support various City events.

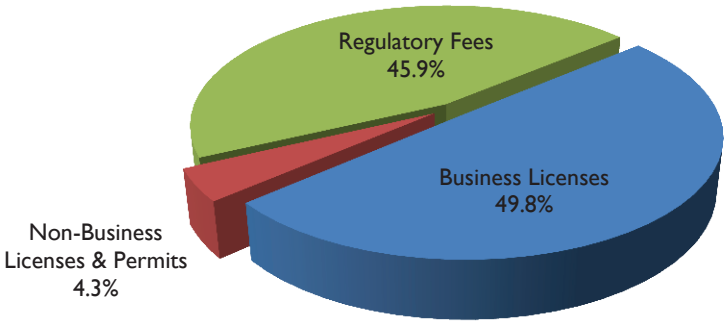


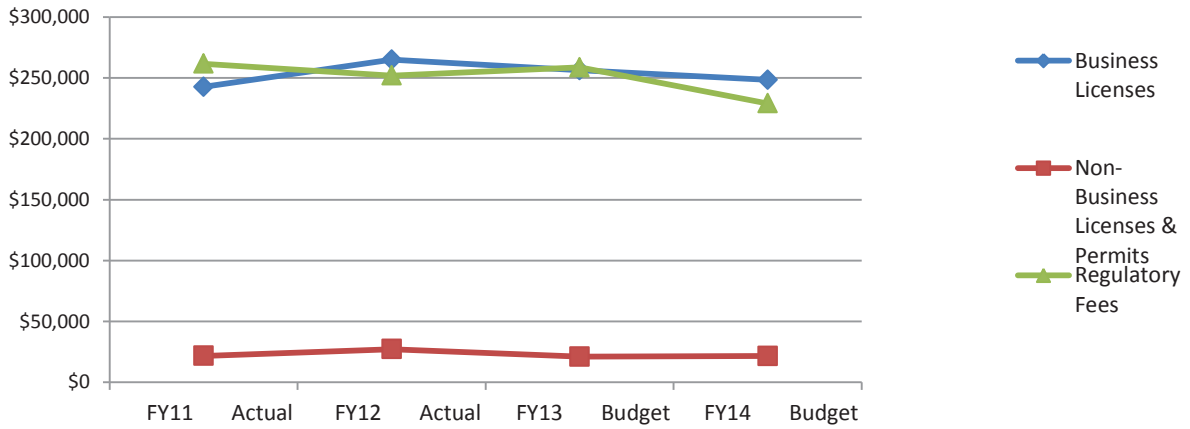


Licenses and Permits

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 $499,050 in Licenses and Permits revenue during FY14, a decrease of 6.9% from FY13.

Licenses & Permits	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Business Licenses	$242,576	$264,935	$256,300	$248,400	-3.1%
Non-Business Licenses & Permits	$21,760	$27,205	$21,100	$21,600	2.4%
Regulatory Fees	$261,669	$251,968	$258,600	$229,050	-11.4%
Total:	$526,006	$544,109	$536,000	$499,050	-6.9%



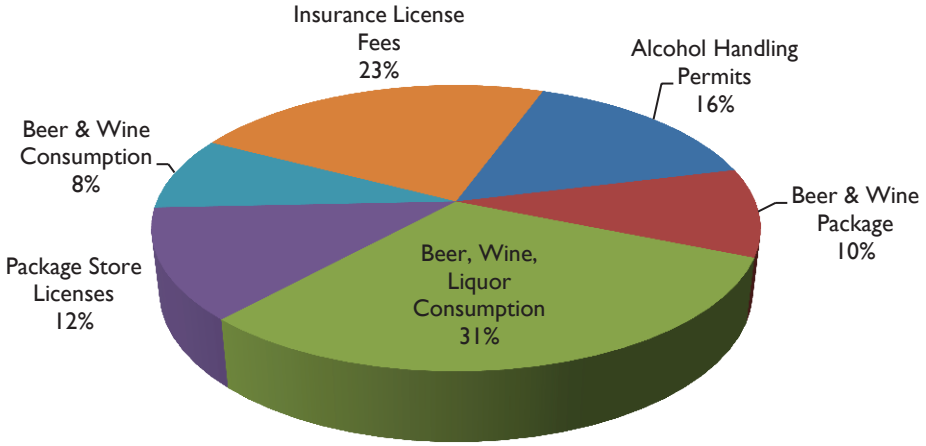


Licenses & Permits

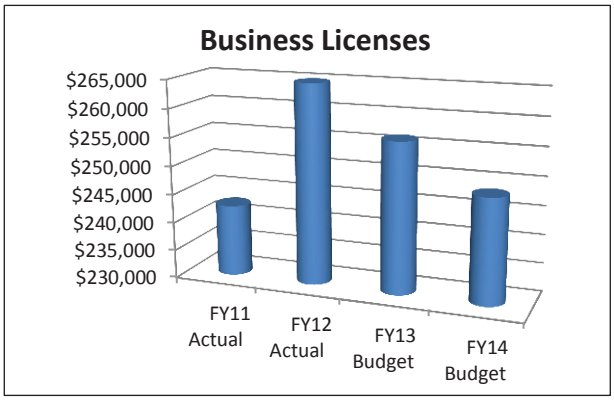
Business Licenses

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

Business Licenses	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Alcohol Handling Permits	33,089	33,110	30,000	37,500	25.0%
Beer Only Package	1,000	2,250	1,000	2,000	100.0%
Beer & Wine Package	24,800	24,800	30,000	24,000	-20.0%
Beer, Wine, Liquor Consumption	83,825	82,450	85,000	73,500	-13.5%
Package Store Licenses	30,150	36,000	30,000	30,000	0.0%
Beer & Wine Consumption	21,350	22,300	20,000	20,000	0.0%
Beer Only Consumption	2,500	1,500	1,000	2,000	100.0%
Liquor Consumption	0	750	300	300	0.0%
Wine Only Consumption	100	100	0	100	NA
Insurance License Fees	40,913	55,350	55,000	55,000	0.0%
Alcohol Application Fees	4,850	6,325	4,000	4,000	0.0%
Total:	$242,576	$264,935	$256,300	$248,400	-3.1%



Alcohol Beverage: All fees collected from businesses for the issuance of licenses related to alcoholic beverage sales.
Alcohol Handling Permits: Fees collected for the issuance of permits authorizing the sale and/or pouring of alcoholic beverages in the City limits.
Insurance License Fee: Annual flat fee collected from insurance brokers doing business in City limits.

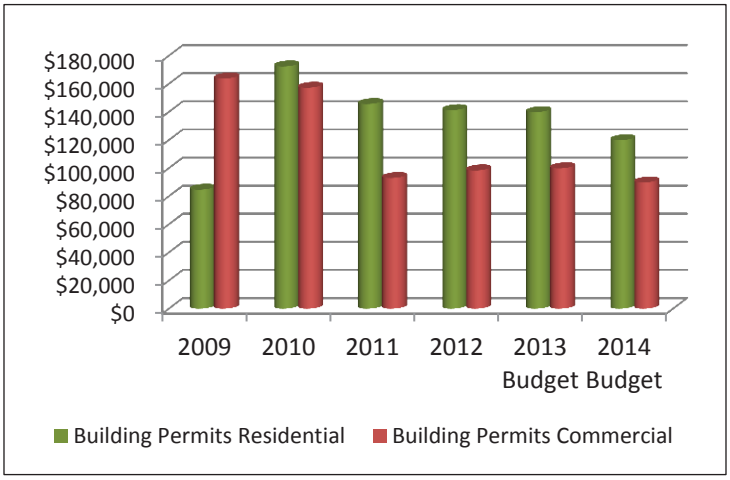


Licenses & Permits

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	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Development Permits/Land Disturbance	8,053	1,150	4,000	4,500	12.5%
Reinspection Fees	0	150	500	250	-50.0%
V/SE/CU Application	2,500	1,150	3,000	1,000	-66.7%
Building Permits Residential	145,798	141,435	140,000	120,000	-14.3%
Building Permits Commercial	93,134	98,501	100,000	90,000	-10.0%
Mechanical Permits	10,500	8,400	8,500	10,500	23.5%
Swimming Pool Permits	600	800	1,000	1,000	0.0%
NPDES Storm water/Development Fee	59	96	500	800	60.0%
Planning & Zoning Misc. Income	1,026	286	1,000	1,000	0.0%
Planning & Development Sale of Ordinances	0	0	100	0	-100%
Total:	$261,669	$251,968	$258,600	$229,050	-11.4%

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 limit.



Licenses & Permits

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	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Repermitting Building Permits	0	0	100	100	0.0%
Rezoning	779	1,154	1,500	1,500	0.0%
Sign Permits	12,290	16,410	12,000	12,000	0.0%
Planning Review Fees	6,916	7,646	5,500	8,000	45.5%
Vendor Fees	1,775	1,995	2,000	0	-100%
Total:	$21,760	$27,205	$21,100	$21,600	2.4%

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.

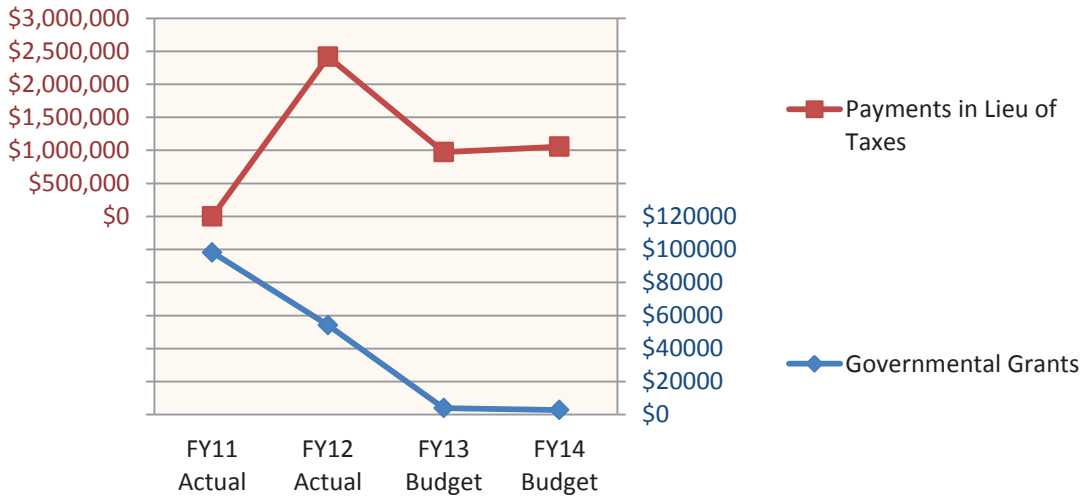
Intergovernmental Revenues

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 $1,058,910 in Intergovernmental Revenues during FY14, an increase of 8.3% from FY13.

Intergovernmental Revenues	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Governmental Grants	98,178	54,100	4,000	2,800	-30.0%
Payments in Lieu of Taxes	915	2,416,506	973,808	1,056,110	8.5%
Total:	$99,093	$2,470,606	$977,808	$1,058,910	8.3%

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

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

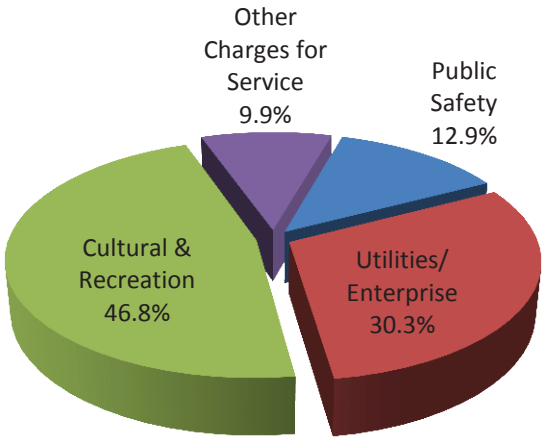


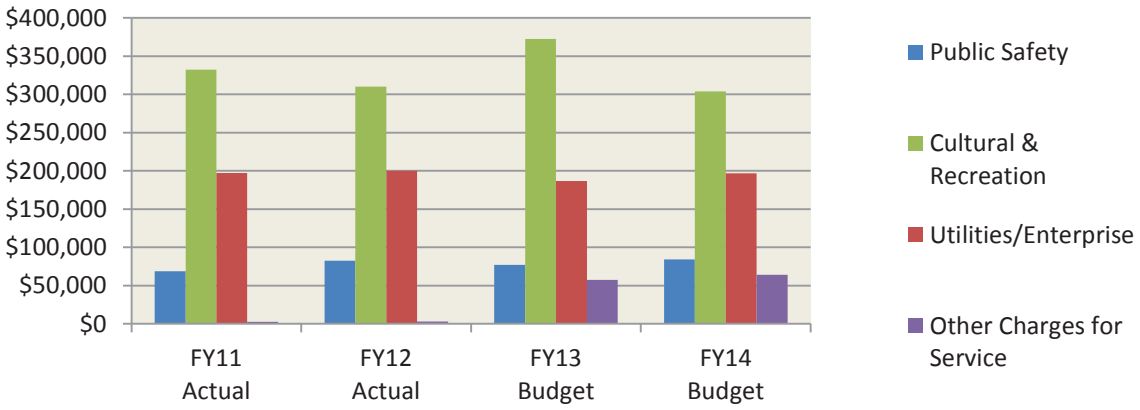
Charges for Service

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 $648,766 in Charges for Service revenue during FY14, a decrease of 6.5% from FY13. This decrease is mainly due to a decrease in revenue from the City's recreational programs.

Charges for Service	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Public Safety	$68,526	$82,670	$77,000	$84,000	9.1%
Utilities/Enterprise	$197,117	$200,002	$186,700	$196,671	5.3%
Cultural & Recreation	$332,325	$310,119	$372,625	$303,895	-18.4%
Other Charges for Service	$2,620	$3,095	$57,200	$64,200	12.2%
Total:	$600,589	$595,886	$693,525	$648,766	-6.5%





Charges for Service

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	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Police Department Permits	0	35	0	0	N/A
Police Department Copies	6,928	7,327	7,000	7,000	0.0%
False Alarms	13,800	19,200	20,000	20,000	0.0%
Police Department Fingerprints	17,233	15,587	15,000	16,000	6.7%
Criminal History Background	30,565	40,521	35,000	41,000	17.1%
Total:	$68,526	$82,670	$77,000	$84,000	9.1%

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.

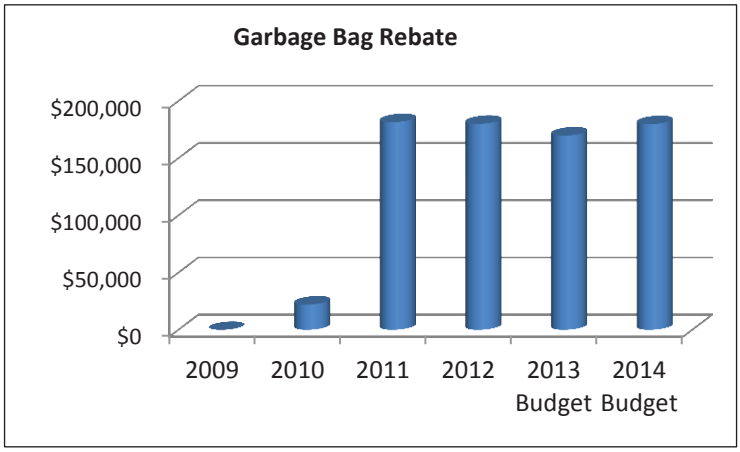
Utilities/Enterprises

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

Utilities/Enterprises	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Garbage Bags - 32 Gallon	$1,168	$1,456	$1,500	$1,696	13.1%
Garbage Bags - Senior 32 Gallon	2,347	1,616	1,500	1,488	-0.8%
Garbage Bags - 13 Gallon	357	231	250	336	34.4%
Garbage Bags - Senior 13 Gallon	165	276	200	275	37.5%
Garbage Bags - 42 Gallon	100	275	150	350	133.3%
Garbage Bags - Senior 42 Gallon	0	26	100	26	-74.0%
Paper Recycling Proceeds	11,187	15,819	13,000	12,500	-3.8%
Garbage Bag Rebate	181,793	180,303	170,000	180,000	5.9%
Total:	$197,117	$200,002	$186,700	$196,671	5.3%

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.



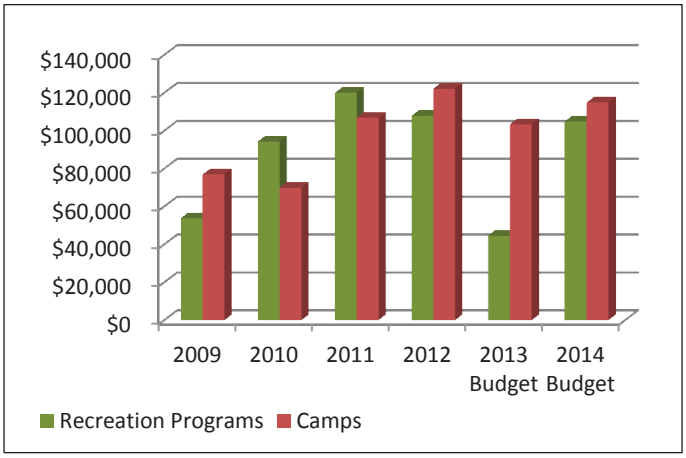
Charges for Service

Cultural and Recreation

Cultural and Recreation revenues are collected as fees administered by the City for the renting of City facilities and offering various recreational programs and camps. City charges minimal fees to offset the cost of facility maintenance and direct costs related to offered programs.

Cultural & Recreation	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Bunten Rd. Facility Rental	$5,389	$4,884	$6,000	$5,000	-16.7%
Pavillion Rental	3,550	630	6,000	1,000	-83.3%
Field Rental	39,826	31,668	40,000	30,000	-25.0%
Gym Rental	13,892	12,051	13,000	12,000	-7.7%
Facility Rental - Rogers Bridge	5,980	3,870	0	2,000	NA
Facility Rental - WP Jones	1,720	370	500	2,900	480.0%
Red Clay/ Eddie Owen Presents	3,803	0	1,000	0	-100.0%
Recreational Programs	120,013	107,938	44,750	105,000	134.6%
Day Camp	106,772	122,258	103,500	115,000	11.1%
Tennis Camp/Court Fees	22,471	22,744	25,000	23,000	-8.0%
Special Events Camps	8,911	3,706	0	0	NA
Senior Programs	0	0	4,675	3,995	-14.5%
Athletics	0	0	128,200	0	-100.0%
Concessions	0	0	0	4,000	NA
Total:	$332,325	$310,119	$372,625	$303,895	-18.4%

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: City offers various recreational programs at a very affordable rate to its citizens to promote healthy and quality life of its community
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.



Concessions: newly added to provided concession service to park events.

Charges for Service

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.

Other Charges for Service

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

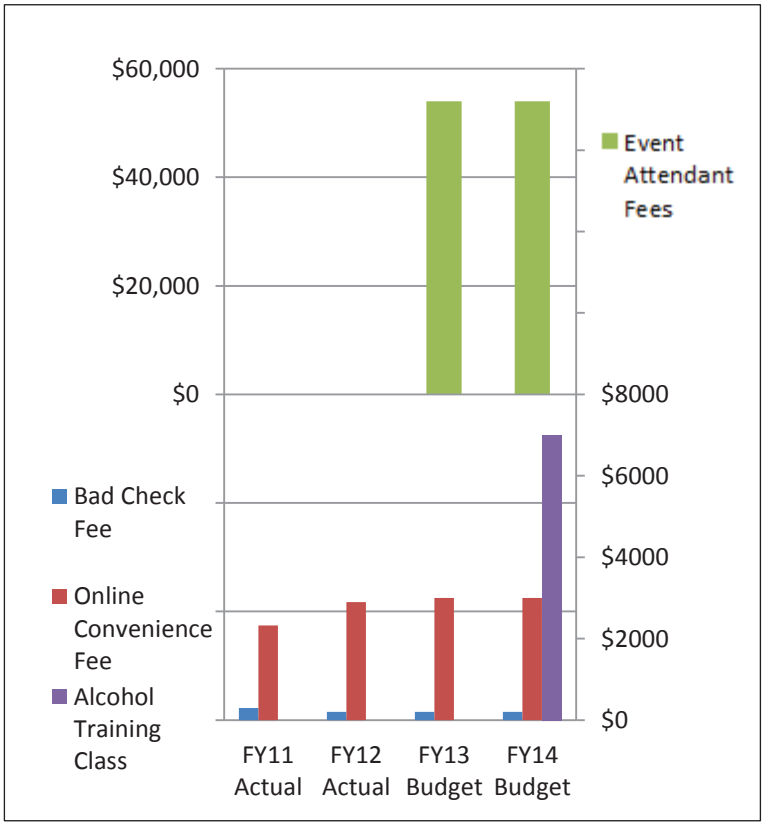
Other Charges for Services	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Bad Check Fee	$295	$200	$200	$200	0.0%
Online Convenience Fee	2,325	2,895	3,000	3,000	0.0%
Event Attendant Fees	0	0	54,000	54,000	0.0%
Alcohol Training Class	0	0	0	7,000	NA
Total:	$2,620	$3,095	$57,200	$64,200	12.2%

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

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

Event Attendant Fees: Fees collected by the City to cover the labor cost for Event attendants.

Alcohol Training Class: City offers Alcohol training class to reduce abuse and accidents related to alcohol consumption and handling.

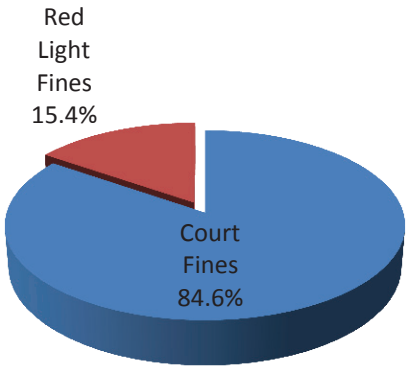


Fines & Forfeitures

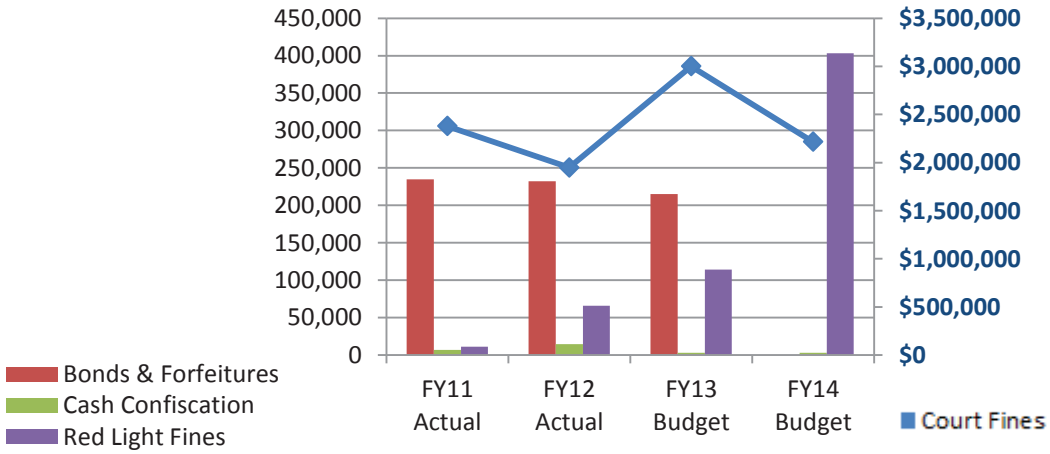
Fines and Forfeitures

Fines and Forfeitures include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, for the neglect of official duty, and from forfeiture of bonds paid for the release of jailed individuals. The City has three funds for Fines and Forfeitures: Court Fines, Bond and Forfeitures, and Red Light Camera Fines. This category represents 16.1% of the total FY 2014 proposed general fund revenues. Duluth has budgeted to collect $2,621,000 in Fines and Forfeitures revenues in FY14, a decrease of 21.3% from FY13. This decrease is mainly due to the creation of a Municipal Court Fund which will be used to account for fines collected by the Municipal Court that will ultimately be paid to other appropriate taxing agencies and transferred to the General Fund.

Fines & Forfeitures	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Court Fines	$2,378,639	$1,947,422	$3,000,000	$2,215,000	-26.2%
Bonds & Forfeitures	234,754	232,169	215,000	0	-100.0%
Cash Confiscation	6,663	14,593	3,000	3,000	0.0%
Red Light Fines	11,162	65,955	114,000	403,000	253.5%
Total:	$2,631,218	$2,260,139	$3,332,000	$2,621,000	-21.3%



Court Fines: Revenues received from fines imposed upon those violating Georgia laws and county and municipal ordinances in City limits.
Bond & Forfeitures: Revenues derived from bonds posted by defendants as performance guarantees to ensure their appearance in court on a later date.
Red Light Fines: The City of Duluth contracts out our red light camera monitoring to an external private company. The dollar amount presented in this budget document is the City's net revenue after covering the cost of the monitoring service. This revenue increased by $289,000 from FY 13 due to a projected increase in red light fine revenue and the addition of four new cameras.



Investment Income

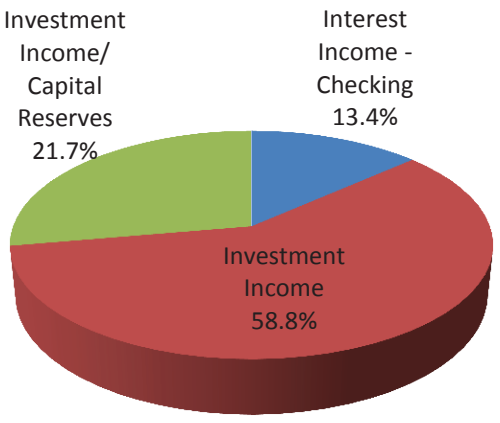
Investment income includes monies derived from the investment of City assets. The City of Duluth has three sources of Investment Income: Interest income from checking, General Investment Income, and Investment Income from Capital Reserves. The City has budgeted to collect $59,500 in Investment Income revenues during FY14, a decrease of 50.4% from FY13. This decrease is due to extremely low interest rates in financial markets especially for CDs.

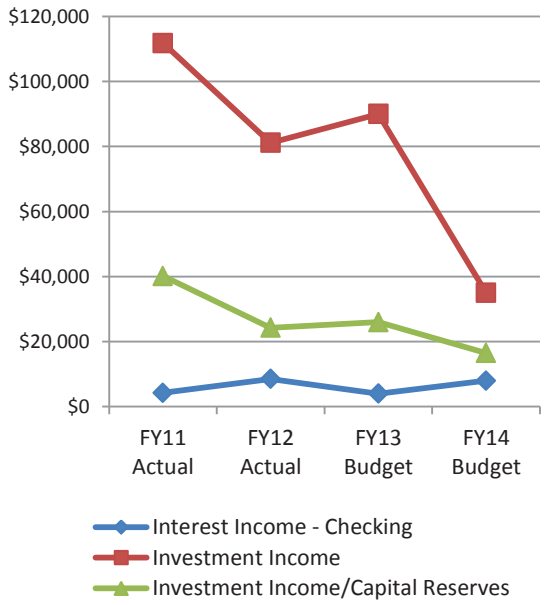
Investment Income	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Interest Income - Checking	$4,260	$8,522	$4,000	$8,000	100%
Investment Income	111,801	81,161	90,000	35,000	-61.1%
Investment Income/ Capital Reserves	40,151	24,284	26,000	16,500	-36.5%
Total:	$156,212	$113,966	$120,000	$59,500	-50.4%

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.



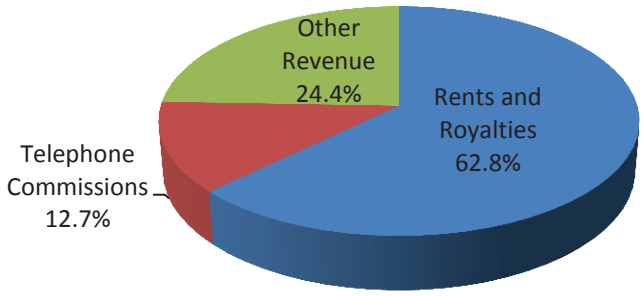


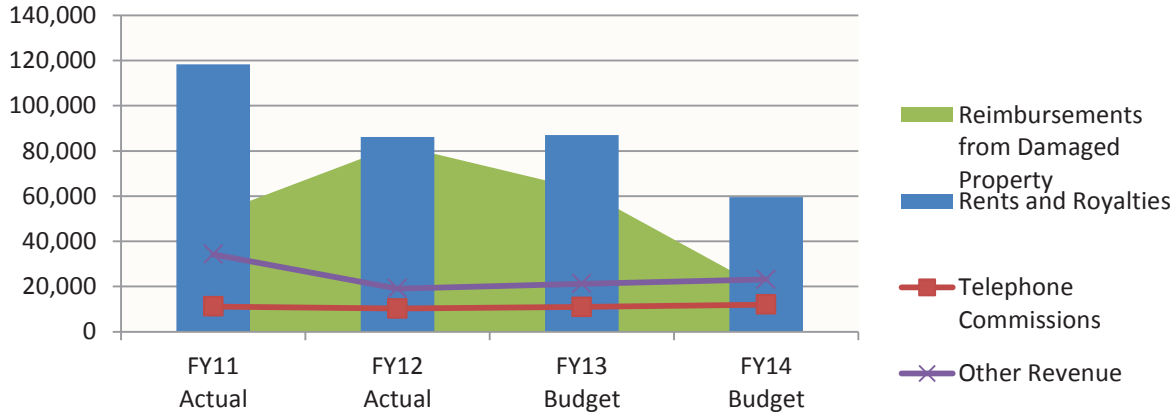
Miscellaneous Revenue

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 $113,205 in Miscellaneous Revenues during FY14, a decrease of -37.9% from FY13. This decrease is mainly due to the expected decrease in the rental of the City's properties and a decrease in miscellaneous revenues.

Miscellaneous Revenues	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Rents and Royalties	$118,298	$86,162	$87,000	$59,500	-31.6%
Telephone Commissions	11,156	10,244	11,000	12,055	9.6%
Reimbursements from Damaged Property	51,754	82,629	63,128	18,500	-70.7%
Other Revenue	34,242	19,129	21,250	23,150	8.9%
Total:	$215,450	$198,164	$182,378	$113,205	-37.9%





Rents and Royalties

Rents and Royalties are financial resources derived from the use by others of the City's tangible and intangible assets. 31.6 % lower rental income is projected than FY 13 due to some expected tenants loss caused by some rents increase.

Rents and Royalties	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Downtown Rental Income	$58,766	$56,678	$55,000	$34,500	-37.3%
Community Room Rental	$0	$75	$0	$0	NA
Festival Center Rental	39,274	21,541	30,000	22,000	-26.7%
Festival Center Table Rental	0	1,867	0	500	NA
Festival Center Linen/Equipment Rental	2,417	2,527	2,000	2,500	25.0%
Red Clay Rental	17,841	3,475	0	0	NA
Total:	$118,298	$86,162	$87,000	$59,500	-31.6%

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

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

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

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

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

Telephone Commission

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

Telephone Commissions	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Rental Income Grid	$11,156	$10,244	$11,000	$12,055	9.6%
Total:	$11,156	$10,244	$11,000	$12,055	9.6%

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

Miscellaneous Revenue

Other Revenue

Other Revenue income is all miscellaneous revenues not included above.

Other Revenue	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Miscellaneous Revenue	$28,197	$8,430	$15,000	$15,000	0%
Police Department Miscellaneous Revenue	3,198	4,934	2,000	4,000	100%
Income From Copies, etc.	368	564	300	300	0%
Town Green Concession	46	0	50	0	-100%
Dumpster Card Fees	1,025	725	750	750	0%
Sale of Miscellaneous Merchandise	28	0	50	0	-100%
Flexible Spending Gain/Loss	1,381	-795	100	100	0%
401A Employee Forfeitures	0	5,271	3,000	3,000	0%
Total:	$34,242	$19,129	$21,250	$23,150	8.9%

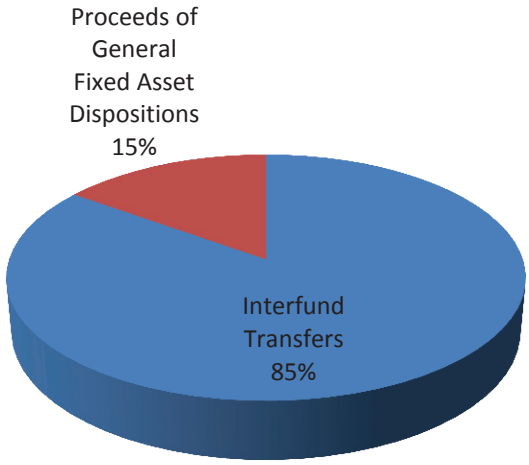
Miscellaneous Revenue: All other revenues not classified elsewhere.

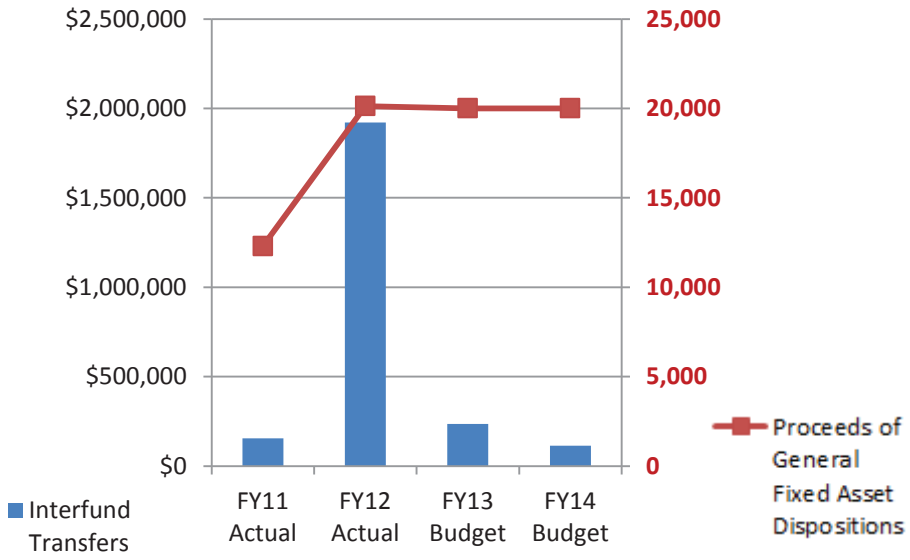
Police Department Miscellaneous Revenue: All police revenues not classified elsewhere.

Other Financing Sources

Other Financing Sources include any revenues collected by the City that are not included in other funds already described. The City of Duluth has three primary categories for this fund: Interfund Transfers, Proceeds of General Fixed Asset Dispositions, and Proceeds of General Long-Term Liabilities. The City has budgeted to collect $132,800 in Other Financing Source revenues during FY14, a decrease of 48.1% from FY13.

Other Financing Sources	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Interfund Transfers	$155,647	$1,921,302	$235,670	$112,800	-52.1%
Proceeds of General Fixed Asset Dispositions	12,295	20,125	20,000	20,000	0%
Total:	$167,942	$1,941,427	$255,670	$132,800	-48.1%





Other Financing Sources

Interfund Transfers

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

Interfund Transfer	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Transfer from Federal Drug Fund	5,001	3,999	4,000	2,800	-30.0%
Transfer from Police Tech Fund	100,000	63,000	150,000	110,000	-26.7%
Transfer from SPLOST 2005	50,646	0	0	0	NA
Transfer from Fund 340	0	1,008,056	0	0	NA
Transfer from Fund 360	0	846,247	0	0	NA
Residual Equity Transfer In	0	0	81,670	0	-100%
Total:	$155,647	$1,921,302	$235,670	$112,800	-52.1%

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.

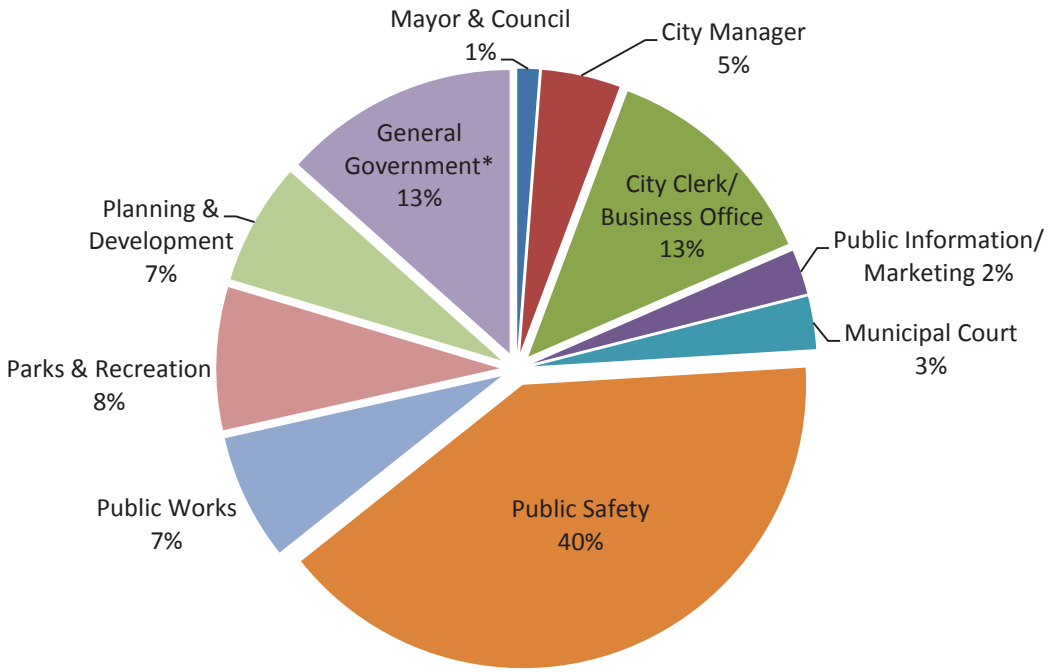
Proceeds of General Fixed Asset Disposals	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Auction Proceeds	$12,295	$20,125	$20,000	$20,000	0.0%
Total:	$12,295	$20,125	$20,000	$20,000	0.0%

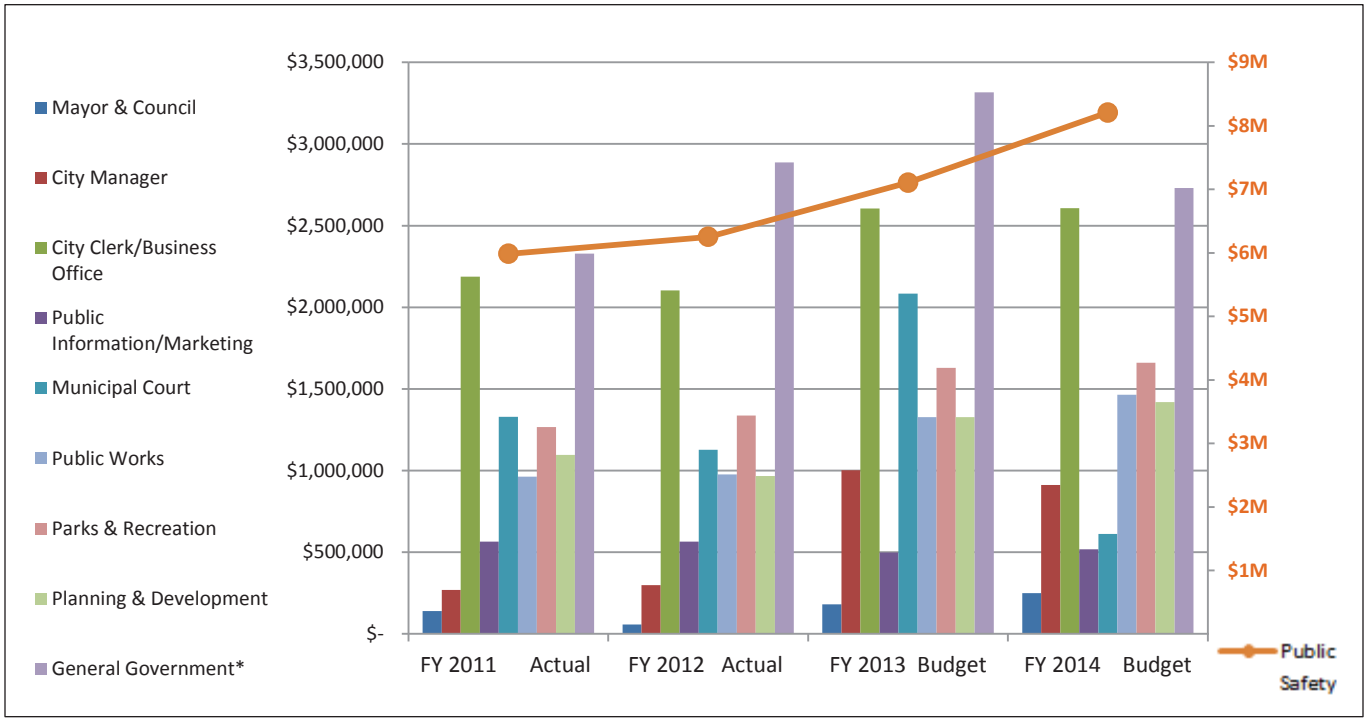
Auction Proceeds: Proceeds from the sale of city owned assets at public auction.

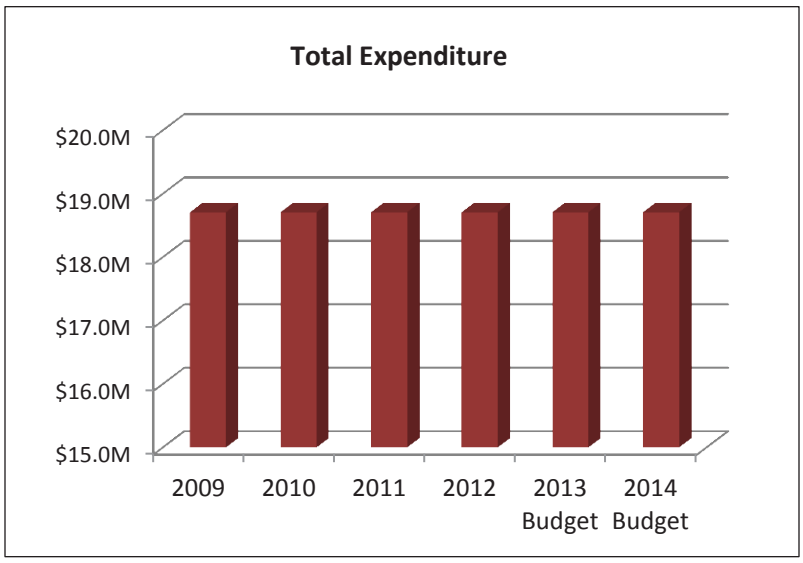
General Fund Expenditure by Function

Description	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget	% Change	% Total
Mayor & Council	$ 140,287	$ 58,484	$ 181,431	$ 249,204	37.4%	1.2%
City Manager	268,801	298,539	1,002,190	912,983	-8.9%	4.5%
City Clerk/Business Office	2,186,656	2,103,419	2,604,254	2,606,523	0.1%	12.8%
Public Information/Marketing	565,430	566,075	499,361	518,181	3.8%	2.5%
Municipal Court	1,328,530	1,127,163	2,084,556	611,371	-70.7%	3.0%
Public Safety	5,984,153	6,251,561	7,104,547	8,208,706	15.5%	40.3%
Public Works	962,926	976,560	1,327,668	1,464,347	10.3%	7.2%
Parks & Recreation	1,266,187	1,336,958	1,629,114	1,659,950	1.9%	8.1%
Planning & Development	1,096,843	966,486	1,326,803	1,420,036	7.0%	7.0%
General Government*	2,329,148	2,887,948	3,316,891	2,731,089	-17.7%	13.4%
Total Expenditure	$ 16,128,961	$16,573,193	$21,076,815	20,382,390	-3.3%	100%

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




Mayor & Council
City Manager
City Clerk/Business Office
Public Information/Marketing
Municipal Court
Public Works
Parks & Recreation
Planning & Development
General Government*
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
$9M
$8M
$7M
$6M
$5M
$4M
$3M
$2M
$1M
FY 2011 Actual
FY 2012 Actual
FY 2013 Budget
FY 2014 Budget
Public Safety


Total Expenditure
$20.0M
$19.0M
$18.0M
$17.0M
$16.0M
$15.0M
2009
2010
2011
2012
2013 Budget
2014 Budget

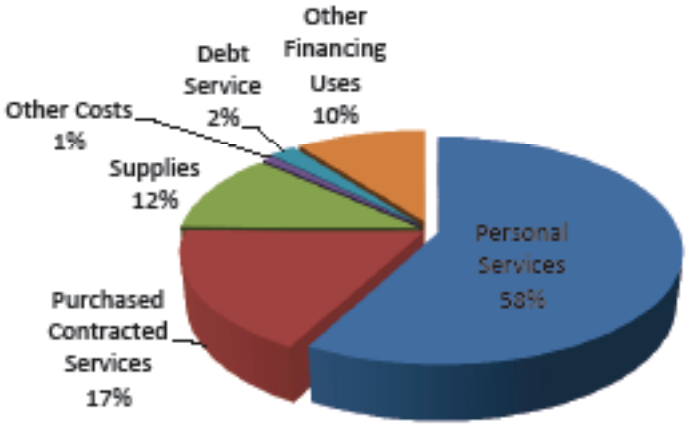
General Fund Expenditures by Dept

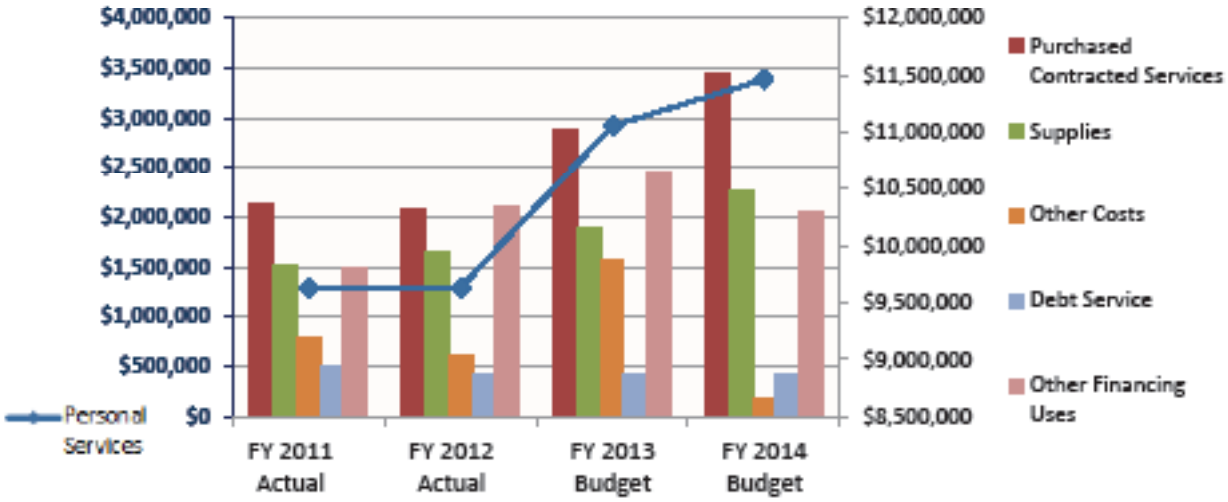
Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget	% Change	% Total
Mayor	$ 140,287	$ 58,484	$ 181,431	$249,204	37.4%	1.2%
Alcohol Review Board	404	484	1,510	1,510	0.0%	0.0%
Finance Committee	404	296	540	540	0.0%	0.0%
Zoning Board	644	511	1,938	1,938	0.0%	0.0%
Planning Commission	1,509	1,103	3,876	3,876	0.0%	0.0%
City Manager	268,801	298,539	1,002,190	912,983	-8.9%	4.5%
Clerk Administration	834,659	771,448	947,492	937,194	-1.1%	4.6%
Finance Office	220,098	227,950	342,345	373,017	9.0%	1.8%
Business Office	210,020	205,058	231,554	256,817	10.9%	1.3%
Info. Technology	622,819	616,184	818,747	740,021	-9.6%	3.6%
Human Resources	183,536	183,956	200,466	236,017	17.7%	1.2%
Custodial/Bldg. Maintenance	115,525	98,825	63,650	63,457	-0.3%	0.3%
General Government Operations/Srvcs	415,919	376,532	441,876	258,918	-41.4%	1.3%
Public Information Administration	328,887	330,589	244,875	298,131	21.7%	1.5%
Downtown/Main Street	117,040	108,052	254,486	220,050	-13.5%	1.1%
Red Clay Theatre	34,165	35,958	0	0	NA	0.0%
Municipal Court	1,328,530	1,127,163	2,084,556	611,371	-70.7%	3.0%
Police Administration	728,858	755,959	823,514	836,974	1.6%	4.1%
Criminal Investigations Division	555,755	651,815	713,597	1,066,436	49.4%	5.2%
Police Uniform Division	3,024,941	3,040,241	3,354,170	3,462,940	3.2%	17.0%
Police Support Services Division	1,029,295	1,060,241	682,508	1,204,104	76.4%	5.9%
Community Policing Division	307,757	305,858	335,441	0	-100%	0.0%
Police Dispatch	0	0	687,813	803,775	16.9%	3.9%
Vehicle Maintenance Division	336,046	394,648	392,244	488,697	24.6%	2.4%
Red Light Monitoring	1,501	42,800	115,260	345,780	200%	1.7%
Public Works Administration	882,434	889,328	1,185,503	1,231,689	3.9%	6.0%
Community Enhancement	15,511	18,883	24,100	28,100	16.6%	0.1%
Citywide Building/Property Maintenance	64,980	68,349	118,065	204,558	73.3%	1.0%
Cultural Recreation Administration	877,504	1,038,637	1,234,123	1,292,559	4.7%	6.3%
Recreation Programs	139,945	148,520	172,258	145,401	-15.6%	0.7%
Festival Center	85,338	91,475	55,000	55,408	0.7%	0.3%
Park Areas	248,738	149,801	167,733	166,582	-0.7%	0.8%
Planning & Development Administration	721,635	562,821	813,928	862,783	6.0%	4.2%
Street Lights	273,198	301,727	189,826	232,253	22.4%	1.1%
Economic Development	102,010	101,939	323,049	325,000	0.6%	1.6%
Debt Service	412,091	412,091	412,095	412,093	0.0%	2.0%
Other Financing Uses	1,498,177	2,096,930	2,455,056	2,052,214	-16.4%	10.1%
Total General Fund Expenditure	$ 16,128,961	$ 16,573,193	$ 21,076,815	$ 20,382,390	-3.3%	100%
Total General Fund Revenues	$ 16,089,129	$ 19,282,735	$ 16,986,181	$ 16,289,731	-4.1%	
Net Change in Fund Balance	$ (39,832)	$ 2,709,542	$ (4,090,634)	$ (4,092,659)		

Department	FY14 Budget
City Manager	
City Manager	$912,983
City Clerk / Business Office	
Clerk Administration	$937,194
Finance Office	$373,017
Business Office	$256,817
Information Technology	$740,021
Human Resources	$236,017
Custodian/Building Maintenance	$63,457
Total: City Clerk / Business Office	$2,606,523
General Government	
Mayor & Council	$249,204
Boards and Committees	$7,864
General Government	$258,918
Debt Service	$412,093
Other Financing	$2,052,214
Total General Government	$2,980,293
Public Information / Marketing	
Public Information Administration	$298,131
Downtown/Main Street	220,050
Total: Public Information / Marketing	$518,181
Municipal Court	
Municipal Court	$611,371
Public Safety	
Police Administration	$836,974
Criminal Investigation	1,066,436
Police Uniform Division	3,462,940
Police Support Division	1,204,104
Police Dispatch	803,775
Vehicle Maintenance Division	488,697
Red Light Monitoring	345,780
Total: Public Safety	$8,208,706
Public Works	
Public Works Administration	$1,231,689
Community Enhancement	28,100
Citywide Building/Property Maintenance	240,558
Total: Public Works	$1,464,347
Parks and Recreation	
Cultural Recreation Administration	$1,292,559
Recreation Programs	145,401
Park Areas	221,990
Total: Parks & Recreation	$1,659,950
Planning & Development	
Planning & Development Administration	$862,783
Street Lights	325,000
Economic Development	232,253
Total: Planning & Development	$1,420,036
Total: General Fund Expenditures	$20,382,390

Expenditures by Object Classifications

Description	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget	% Change	% Total
Personal Services	9,627,109	9,628,945	11,055,326	11,481,932	3.9%	56.3%
Purchased Contracted Services	2,126,296	2,069,458	2,880,638	3,438,208	19.4%	16.9%
Supplies	1,531,577	1,642,902	1,898,491	2,273,643	19.8%	11.2%
Capital Outlays	45,883	119,988	795,683	525,351	-34.0%	2.6%
Interdepartmental Charges	6,041	1,583	1,575	13,000	725.4%	0.1%
Other Costs	796,769	601,296	1,577,951	185,949	-88.2%	0.9%
Debt Service	497,109	412,091	412,095	412,093	0.0%	2.0%
Other Financing Uses	1,498,177	2,096,930	2,455,056	2,052,214	-16.4%	10.1%
Total General Fund Expenditure	$16,128,961	$16,573,193	$21,076,815	$ 20,382,390	-3.3%	100%





Mayor & Council

Mission



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

Department Description

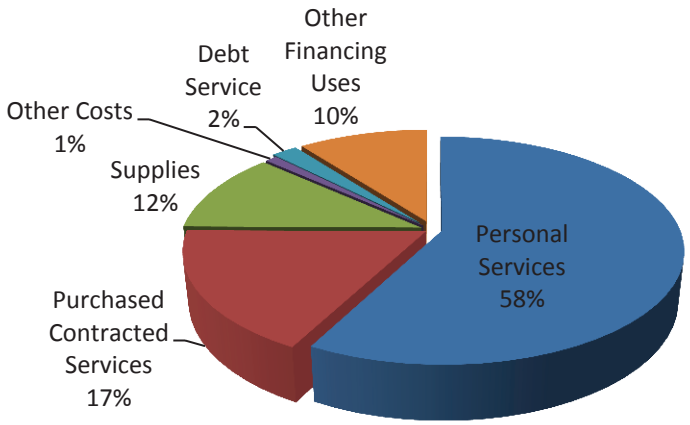
The City of Duluth is served by a Mayor and five Councilmembers.
All members are elected at-large, serving four-year staggered terms. The City Council serves as the legislative governing body responsible for enacting City ordinances, appropriating funds to conduct City business, and providing policy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

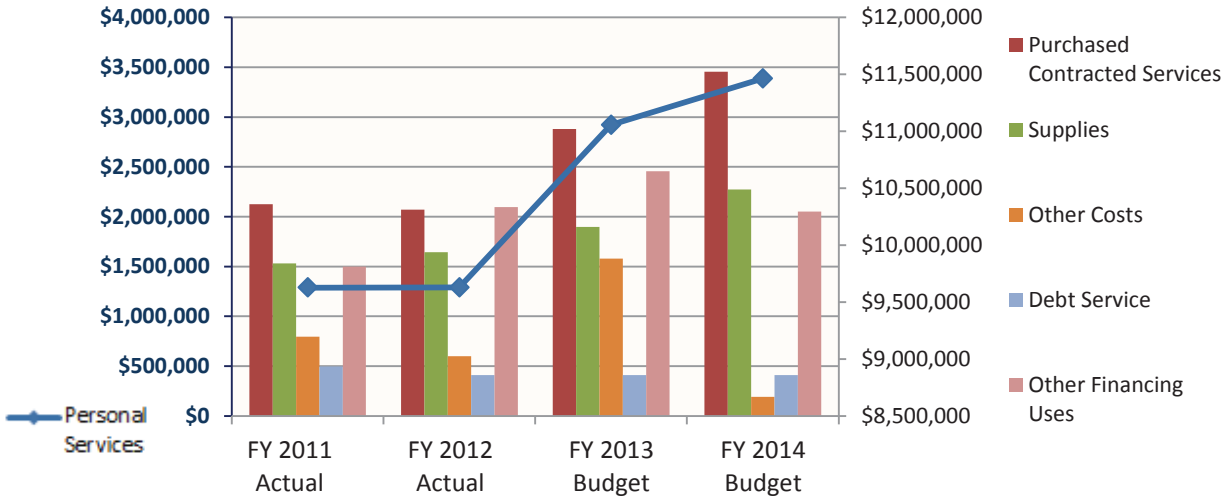
Objectives

Ongoing	Provide policy direction and leadership to the City Manager and staff
Ongoing	Identify and implement strategies that assist in realizing the City's vision and goals.
Ongoing	Solicit and obtain citizen input on issues of concern and adopt policies that protect and improve the life of City residents
Ongoing	Work diligently to earn the trust, respect and support of our citizens
Ongoing	Institute policies and ordinances that ensure the continued fiscal and economic health of the City and improve the quality of services to residents and business
FY 13-14	Promote Duluth as a cultural rich city by developing Duluth Public Arts Commission (DPAC) to support local performing arts and public art projects
FY 13-14	Work with staff to facilitate the implementation of the Downtown Improvement Plan

Expenditures by Object Classifications

Description	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget	% Change	% Total
Personal Services	9,627,109	9,628,945	11,055,326	11,481,932	3.9%	56.3%
Purchased Contracted Services	2,126,296	2,069,458	2,880,638	3,438,208	19.4%	16.9%
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Interdepartmental Charges	6,041	1,583	1,575	13,000	725.4%	0.1%
Other Costs	796,769	601,296	1,577,951	185,949	-88.2%	0.9%
Debt Service	497,109	412,091	412,095	412,093	0.0%	2.0%
Other Financing Uses	1,498,177	2,096,930	2,455,056	2,052,214	-16.4%	10.1%
Total General Fund Expenditure	$16,128,961	$16,573,193	$21,076,815	$ 20,382,390	-3.3%	100%





City Manager

Mission



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

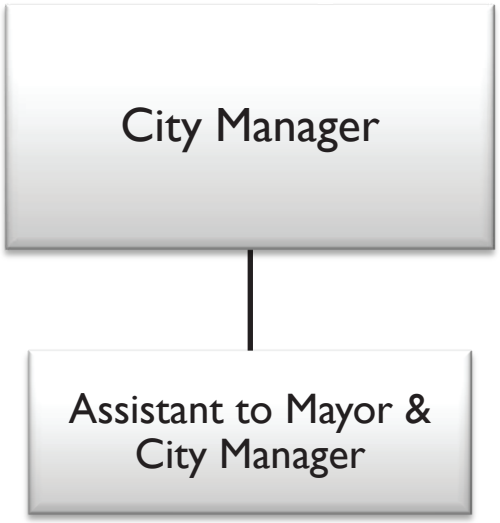
Department Description

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

Objectives

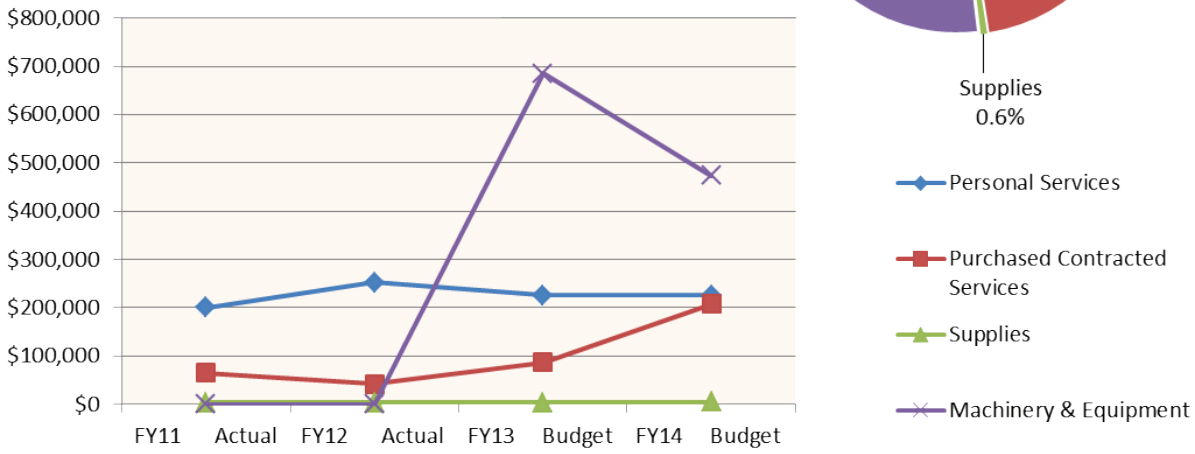
Ongoing	Provide effective and efficient management of the City organization to implement the policies and goals established by the City Council
Ongoing	Advise Council on the city's current and future needs
Ongoing	Provide continuous oversight of the City operations to maintain financial stability
Ongoing	Develop Duluth as the best place to work, live, learn, shop and visit
Ongoing	Manage annual and capital budget with oversight of the best allocation and use of limited resources
Ongoing	Increase staff development and abilities by encouraging attendance at training seminars, conferences and in-house webinars
Ongoing	Plan and organize annual strategic conference with the Mayor and Council to provide a long-term roadmap for the City
FY 13-14	Promote and support Annexation at the policy level
FY 13-14	Institute employee wellness program to promote employees' health and lower the health care cost
FY 13-14	Implement Disaster recovery measures to offer uninterrupted services to citizens at all times

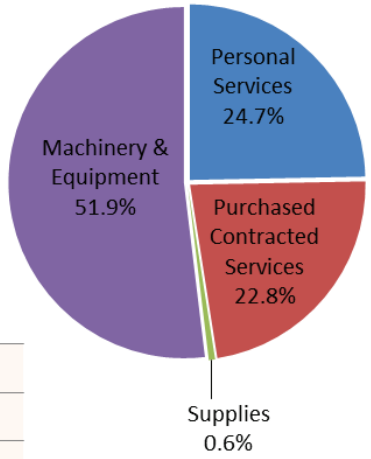
FY 13-14	Establish Duluth Public Arts Commission that will provide a foundation for the development of performing arts, maintaining the City's existing public art and acquiring/commissioning new public art
FY 13-14	Establish plans for the redevelopment of downtown by facilitating necessary infrastructure improvement, reviewing ordinances and regulation and attracting outside developers
FY 13-14	Work with Planning and Economic Development Departments to undertake measures to encourage economic development in the Downtown area, along Buford Highway and the Peachtree Industrial Road corridor

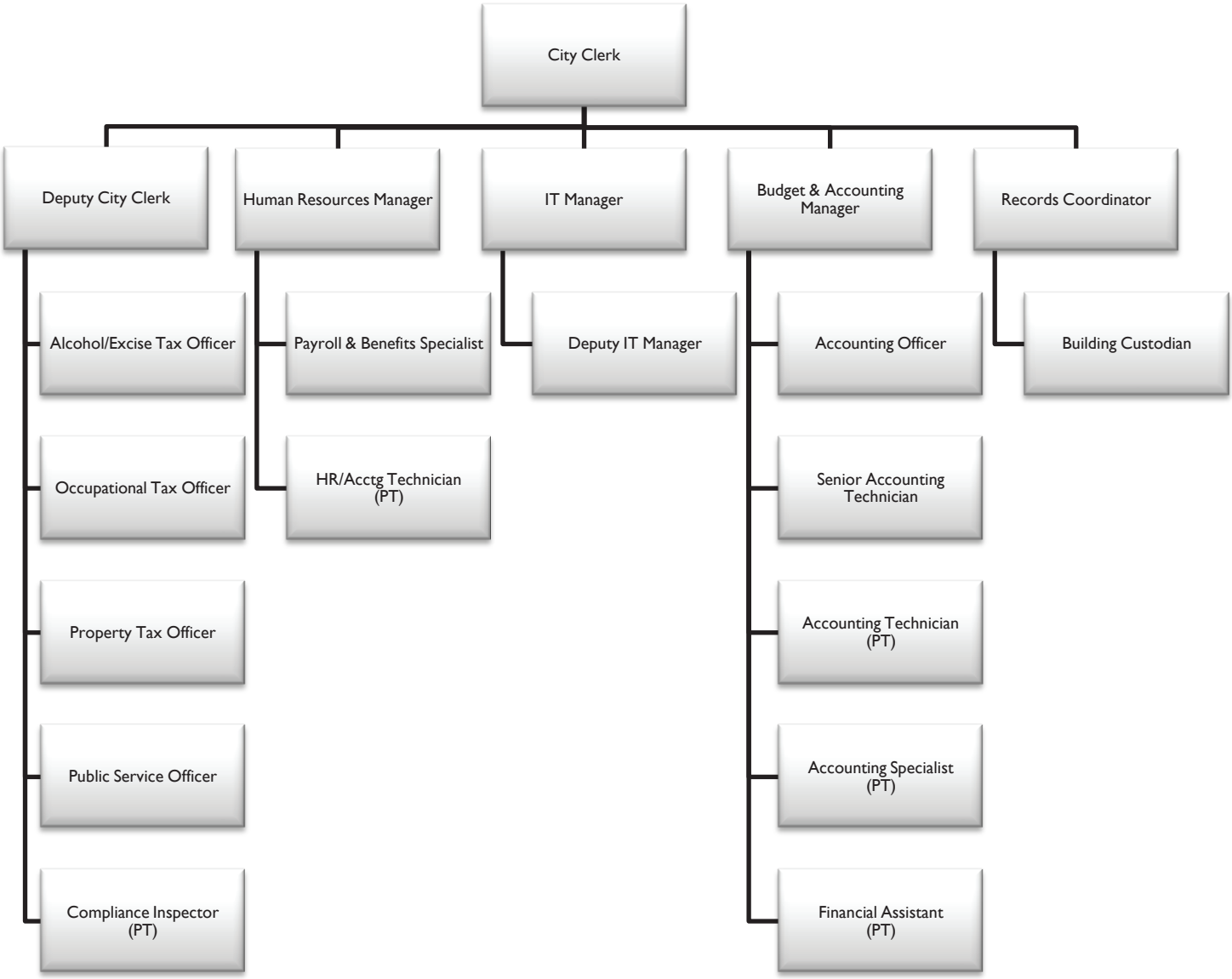

City Manager
Assistant to Mayor &
City Manager

City Manager	FY12		FY13		FY14	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Manager	1		1		1	
Assistant to Mayor & City Manager	1		1		1	
Total:	2	0	2	0	2	0

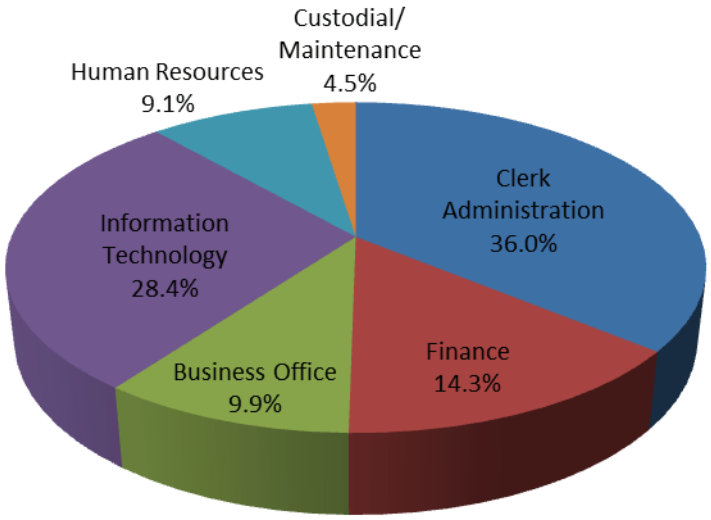
City Manager	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$200,285	$252,506	$225,920	$225,477	-0.2%
Purchased Contracted Services	65,241	42,775	86,670	208,295	140.3%
Supplies	3,275	3,258	4,250	5,250	23.5%
Machinery & Equipment	0	0	685,350	473,961	30.8%
Total:	$268,801	$298,539	$1,002,190	$912,983	-8.9%

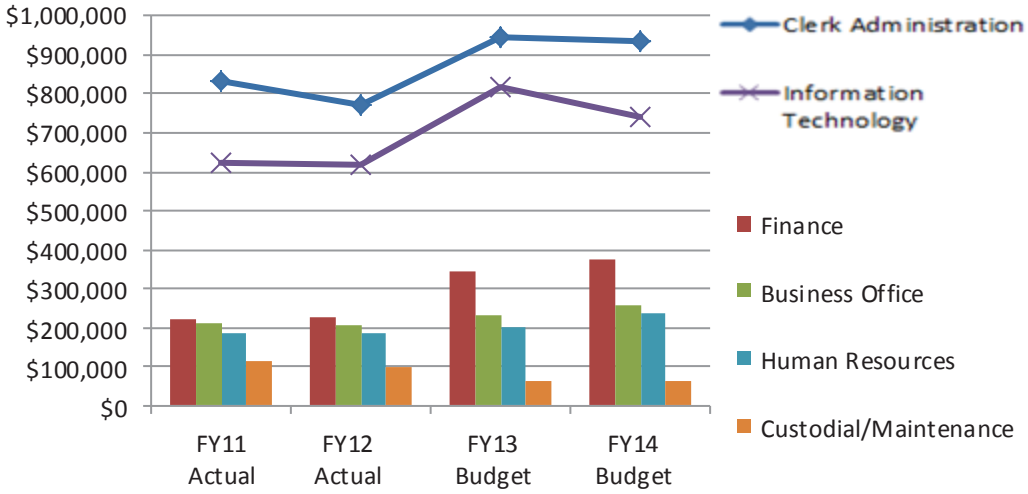





City Clerk
Deputy City Clerk
Human Resources Manager
IT Manager
Budget & Accounting Manager
Records Coordinator
Alcohol/Excise Tax Officer
Occupational Tax Officer
Property Tax Officer
Public Service Officer
Compliance Inspector (PT)
Payroll & Benefits Specialist
HR/Acctg Technician (PT)
Deputy IT Manager
Accounting Officer
Senior Accounting Technician
Accounting Technician (PT)
Accounting Specialist (PT)
Financial Assistant (PT)
Building Custodian

City Clerk/Business Office	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Clerk Administration	$834,659	$771,448	$947,492	$937,194	-1.1%
Finance	220,098	227,950	342,345	373,017	9.0%
Business Office	210,020	205,058	231,554	256,817	10.9%
Information Technology	622,819	616,184	818,747	740,021	-9.6%
Human Resources	183,536	183,956	200,466	236,017	17.7%
Custodial/Maintenance	115,525	98,825	63,650	63,457	-0.3%
Total: City Clerk/Business Office	$2,186,656	$2,103,419	$2,604,254	$2,606,523	0.1%





City Clerk

Mission



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

Department Description

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

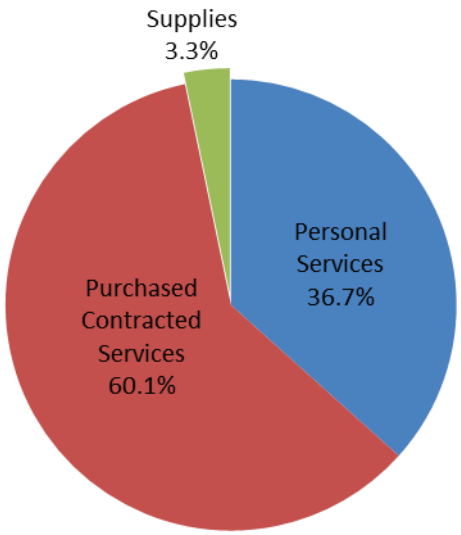
Objectives

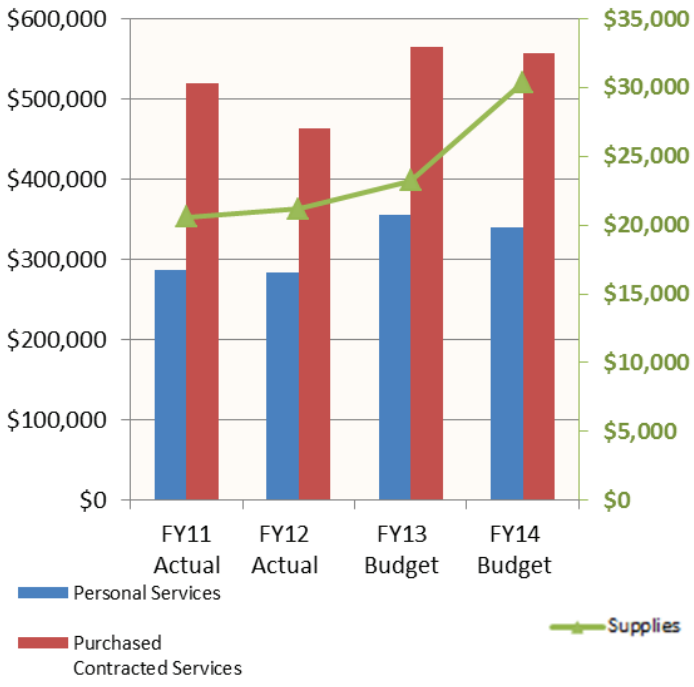
Ongoing	Continue to maintain a high level of customer service for Duluth citizens and businesses and other City departments
Ongoing	Maintain a well trained professional staff that is dedicated to the citizens they serve
Ongoing	Preserve, maintain and record official acts of the Mayor and Council
Ongoing	Ensure departmental compliance with Federal, State and Local laws and ordinances including Systematic Alien Verification Entitlement (SAVE) and the United States Government's E-Verify system
Ongoing	Continue to hold weekly staff meeting to brief employees on items of interest in other departments and council actions and to discuss departmental matters
FY 13-14	Conduct citywide elections in accordance with state law, including qualifying, early voting, regular election and runoff election, if necessary, while performing duties of Election Superintendent
FY 13-14	Guide implementation of new property tax software to improve customer service and employee efficiency

Adminstration

Clerk Administration	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 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		
Total:	3	2	3	2	3	1

Clerk Administration	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$287,075	$283,872	$354,763	$339,476	-4.3%
Purchased Contracted Services	518,924	462,788	564,666	556,420	-1.5%
Supplies	20,563	21,148	23,203	30,349	30.8%
Other Costs	8,096	3,640	4,860	10,949	125.3%
Total:	$834,659	$771,448	$947,492	$937,194	-1.1%





Business Office

City Clerk Business Office

Mission

The City Clerk Business Office strives to provide the highest quality in customer service to all, ensuring the maximum degree of public trust and cooperation with the citizens and businesses they serve through impartial, professional and courteous service. By providing thorough information to the community either in person or electronically, and maintaining compliance with City ordinances in an accurate and efficient manner, the department also facilitates personal interaction and prides itself on positive customer experiences.



Department Description

The City Clerk Business Office is the first point of contact for administrative affairs within City Hall and the primary source of information and communication with city residents for general customer service. In addition, this department is charged with billing, adjusting and collecting the annual property taxes, issuing and collecting occupational tax licenses based on gross earnings and business tax class, issuing alcohol licenses, and issuing alcohol handling permits to individuals to ensure responsible alcohol sales and service within the City. The Business Office also collects alcohol excise taxes and offers alcohol training classes designed to encourage compliance with state and local laws.

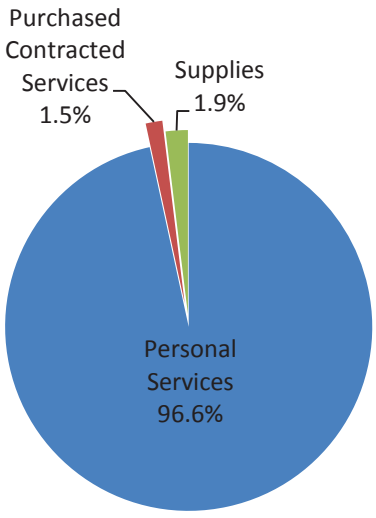
Objectives

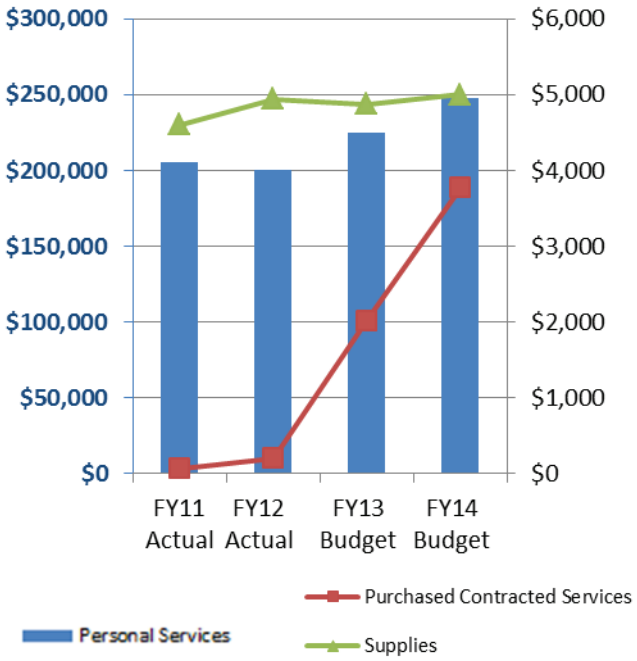
Ongoing	Continue to offer prompt, courteous customer service to the citizens, businesses, and visitors that we come into contact with each day
Ongoing	Attend local and national conferences (NBBLO, GABTO, etc.) to improve employee skills and training
Ongoing	Continue to offer alcohol training and awareness program classes to individuals receiving alcohol handling permits to promote voluntary compliance with state law and local ordinances
FY 13-14	Implement new SmartFusion property tax software to improve customer service and employee efficiency
FY 13-14	Implement New World software program to allow reporting of Occupation Tax License information to the Georgia Department of Revenue

Business Office

Business Office	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 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	4	0	4	0

Business Office	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$205,349	$199,918	$224,586	$248,050	10.4%
Purchased Contracted Services	70	200	2,018	3,769	86.8%
Supplies	4,601	4,941	4,875	4,998	2.5%
Intergovernmental	0	0	75	0	-100%
Total:	$210,020	$205,058	$231,554	$256,817	10.9%





Custodial

City Clerk Custodial



Mission

The City Clerk Custodial Department is responsible for maintaining safe, clean and well-maintained facilities that leave a positive impression on citizens and visitors.

Department Description

The City Clerk Custodial Department is responsible for maintaining the City Hall building and surrounding grounds in a clean, attractive and comfortable environment for employees and visitors. This department is also charged with scheduling of all necessary contract building maintenance, scheduling maintenance and repairs on City Hall vehicles, and stocking of meeting supplies. When available the Custodial staff will utilize community service workers to assist in maintaining the building and grounds.

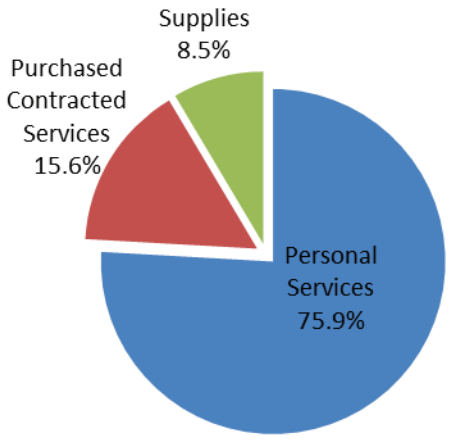
Objectives

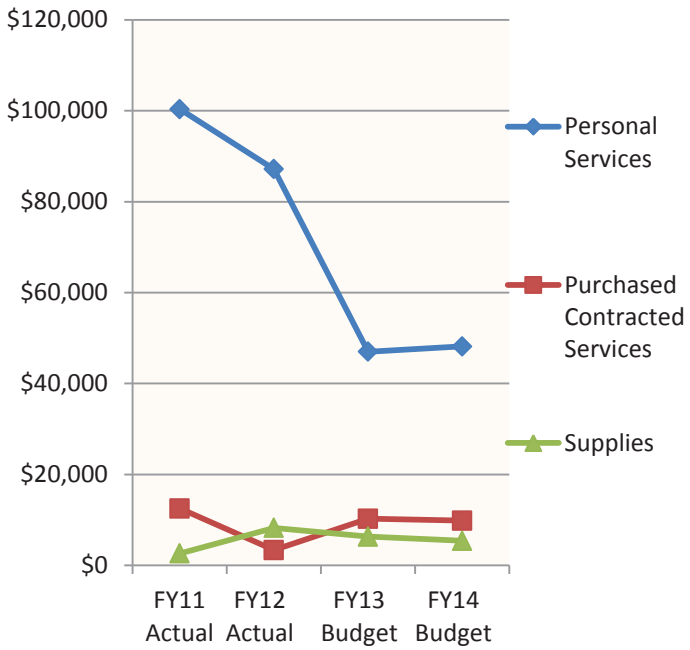
Ongoing	Continue to use environmentally/earth friendly cleaning products
Ongoing	Manage document shredding and recycle program for City Hall building
Ongoing	Continue to utilize community service workers, when available, to augment custodial staff
Ongoing	Follow cleaning/maintenance schedule for the City Hall building and surrounding grounds to creates a clean, attractive and comfortable environment for employees and visitors
Ongoing	When City Hall staff is away from their office for an extended period of time, thoroughly clean their office
FY 13-14	Work with the City Engineer to locate a contractor who is capable of cleaning the exterior of City Hall due to the special exterior surfaces involved
FY 13-14	Clean and repair, when requested, staff office and meeting room chairs

Custodial

Custodial	FY12		FY13		FY14	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Senior Building Custodian	1					
Building Custodian	1	1	1		1	
Total :	2	1	1	0	1	0

Custodial/Building Maintenance	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$100,341	$87,150	$47,025	$48,158	2.4%
Purchased Contracted Services	12,521	3,399	10,275	9,874	-3.9%
Supplies	2,663	8,275	6,350	5,425	-14.6%
Total:	$115,525	$98,825	$63,650	$63,457	-0.3%





City Clerk Finance

Mission

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



Department Description

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

Objectives

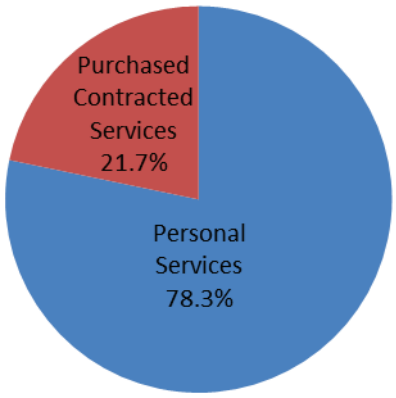
Ongoing	Distribute monthly Budget Performance Report before the end of the first full working week of the month
Ongoing	Verify accuracy of payroll journal entry and ensure that the payroll tax liability is paid in a timely manner
Ongoing	Ensure that vendor invoices are supported by adequate documentation, approved by the appropriate person and paid within 30 days of the invoice date
Ongoing	Earn the Distinguished Budget Award from the Government Finance Officers Association's (GFOA) Distinguished Budget Award Program
Ongoing	Scan all vendor invoice payment documentation into the City's electronic document archiving system (Laserfiche) within 30 days of payment
Ongoing	Continue staff development through training and seminars so as to maintain a high level of professional accounting and financial reporting
FY 13-14	Revise weekly check payment schedule and continue to promote the benefits of electronic payment for staff and vendors
FY 13-14	Work with CSI Technology Outfitters, Property Tax Officer and IT Department to implement new SmartFusion property tax software

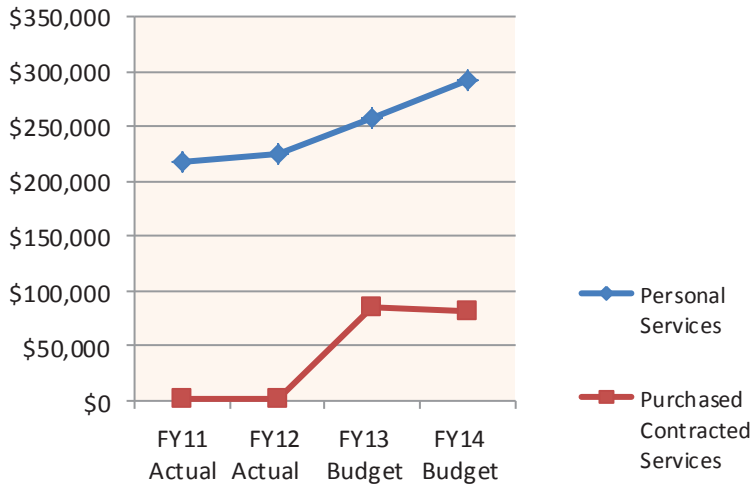
FY 13-14	Have a staff member attend our accounting software's 2013 New World Logos Executive Customer Conference to learn new software features and best practices
FY 13-14	Revise annual budget document to include a department Mission Statement, Department Description and Objective for each department, also include a 5 Year Capital Project Plan
FY 13-14	Work to create accurate, timely, and transparent annual financial statements in an easy to understand format for both internal and external users

Finance

Finance Department	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
Budget & Accounting Manager	1		1		1	
Accounting Officer	1		1		1	
Senior Accounting Technician	1		1		1	
Accounting Technician		1		1		1
Accounting Specialist		1		1		1
Financial Assistant						1
Total:	3	2	3	2	3	3

Finance Department	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$218,145	$225,673	$257,515	$291,782	13.3%
Purchased Contracted Services	1,953	2,276	84,830	80,975	-4.5%
Supplies	0	0	0	260	N/A
Total:	$220,098	$227,950	$342,345	$373,017	9.0%





City Clerk Human Resources

Mission



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

Department Description

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

Objectives

Ongoing	Continue to provide recruitment, selection, hiring and retention assistance to City departments
Ongoing	Continue to provide new employee orientation that will provide new hire employees with policies and other pertinent information regarding the City on their first day of reporting
Ongoing	Work with Insurance Broker to administer, enroll, monitor and educate employees on benefit changes, in particular the effects of the Patient Protection and Affordable Care Act
Ongoing	Continue efforts to increase employee participation in the City offered retirement benefits, with specific focus on increasing enrollment it the Deferred Compensation Plan (457b)
Ongoing	Maintain a high level of customer service for coworkers, new hires and outside individuals/organizations
Ongoing	Continue the development of the Employee Wellness Committee that is charged with developing activities and incentives to be used to foster a workplace culture that supports employee's desire to make healthy lifestyle choices
FY 13-14	Work with outside benefits consultant, MedCom to improve Employee Flexible Spending Accounts plan to allow for the addition of individual employee account debit cards to increase overall participation and plan satisfaction

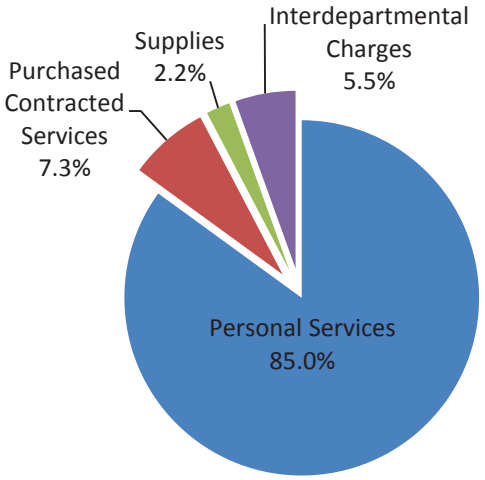
Human Resources

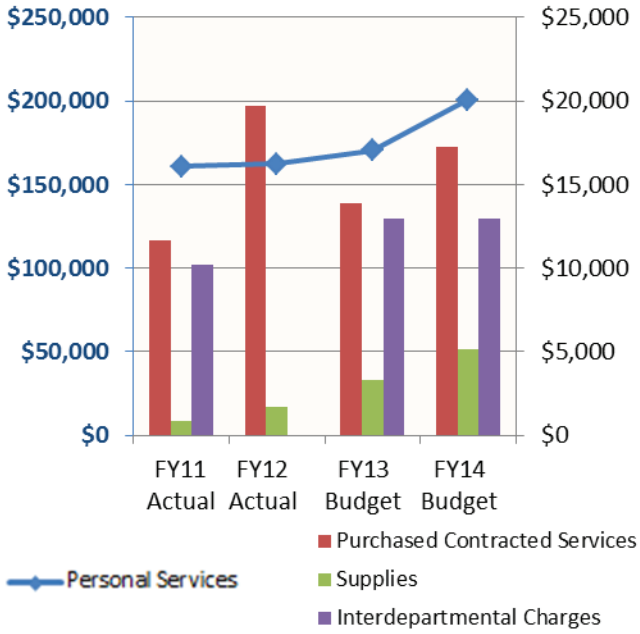
FY 13-14	Conduct a comprehensive review of the Deferred Compensation Plan (457b) administered by GMEBS in regards to plan benefits options and fees
FY 13-14	Assist Employee Safety Committee in areas related to Human Resources to institute safety and security measures for staff and City facilities
FY 13-14	Have a staff member attend the accounting software's 2013 New World Logos Executive Customer Conference to learn new software features and best practices

Human Resources

Human Resources	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
Human Resources Manager	1		1		1	
Payroll & Benefits Specialist	1		1		1	
HR/Accounting Technician						1
Total:	2	0	2	0	2	1

Human Resources	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$160,826	$162,570	$170,316	$200,612	17.8%
Purchased Contracted Services	11,665	19,726	13,850	17,255	24.6%
Supplies	863	1,660	3,300	5,150	56.1%
Interdepartmental Charges	10,181	0	13,000	13,000	0.0%
Total:	$183,536	$183,956	$200,466	$236,017	17.7%





Information Technology

City Clerk Information Technology

Mission



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

Department Description

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

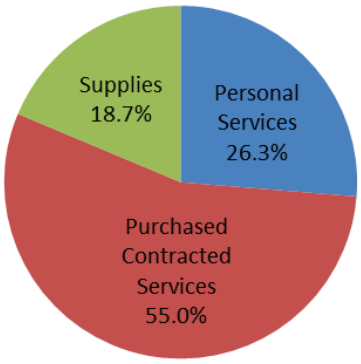
Objectives

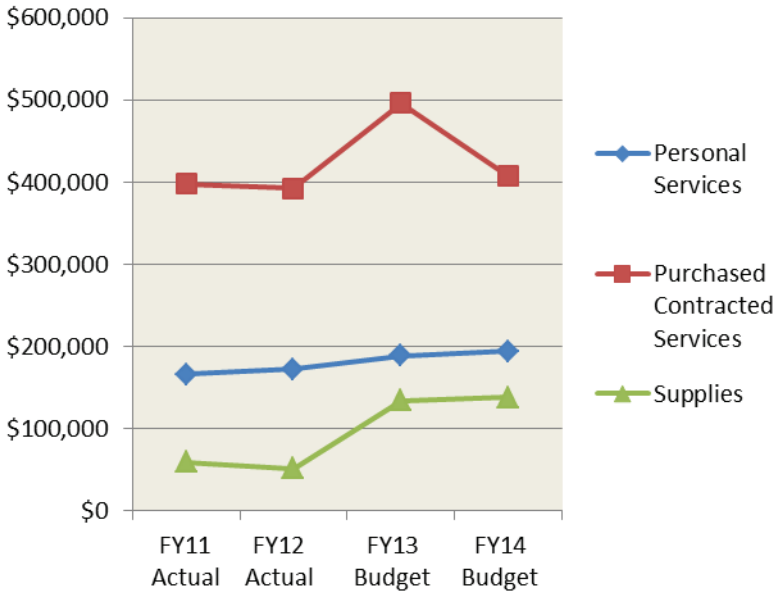
Ongoing	Replace 20% of the desktop computer based on the City's 5 year replacement policy
Ongoing	Assist all City departments with the purchase, installation and maintenance of computer related equipment and software
Ongoing	Manage all citywide equipment lease including copiers, phones systems and mobile phones
Ongoing	Oversee the installation of a fiber optic network cable between the City Hall and Public Safety buildings to improve building connectivity
FY 13-14	Manage the upgrade of the audio and video equipment in the Public Safety Courtroom that provides general court information to defendants during court sessions
FY 13-14	Assist as needed with the implementation of the Emergency Preparedness Plan for staff disaster management and recovery
FY 13-14	Upgrade the Email Server system from Exchange 2003 to Exchange 2010
FY 13-14	Upgrade New World Police software (Aegis) from version 9 to 10 to implement developer software changes
FY 13-14	Image and deploy new Police Car Mobile Data Terminals (MDTs) to all police cars
FY 13-14	Upgrade current unmanaged network switches in the Public Safety building to modern managed switches with Virtual Local Area Networks (VLANs) to allow for troubleshooting of network problems

Information Technology

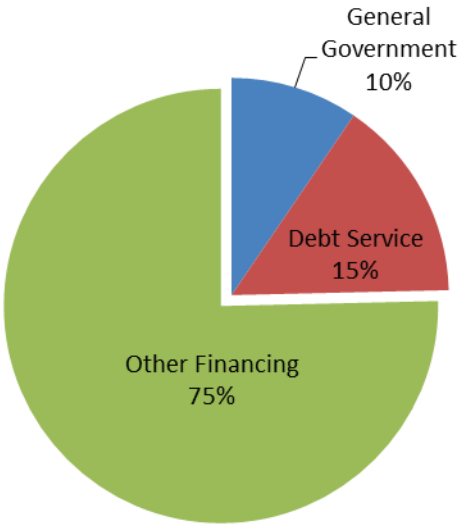
Information Technology	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
IT Manager	1		1		1	
Deputy IT Manager	1		1		1	
Total:	2	0	2	0	2	0

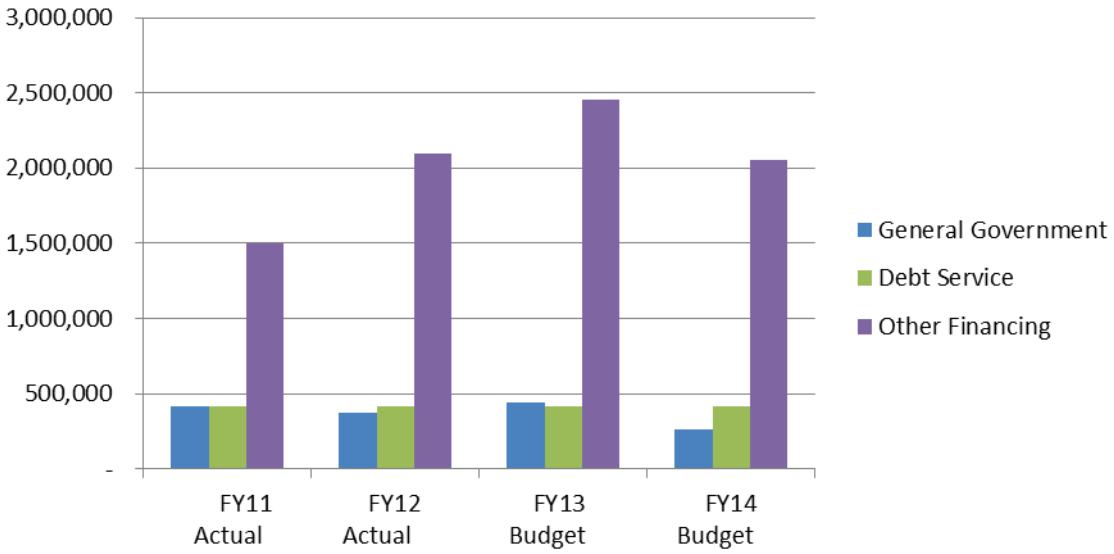
Information Technology	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$165,993	$172,414	$188,849	$194,563	3.0%
Purchased Contracted Services	397,741	392,540	495,753	407,258	-17.9%
Supplies	59,085	51,229	134,145	138,200	3.0%
Total:	$622,819	$616,184	$818,747	$740,021	-9.6%





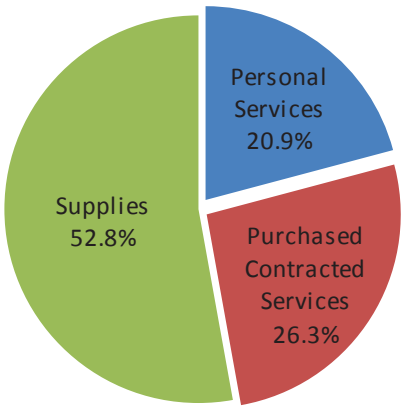
General Government	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
General Government	415,919	376,532	441,876	258,918	-41.4%
Boards and Committees	2,960	2,395	7,864	7,864	0.0%
Debt Service	412,091	412,091	412,095	412,093	0.0%
Other Financing	1,498,177	2,096,930	2,455,056	2,052,214	-16.4%
	$ 2,329,148	$ 2,887,948	$ 3,316,891	$ 2,731,089	-17.7%

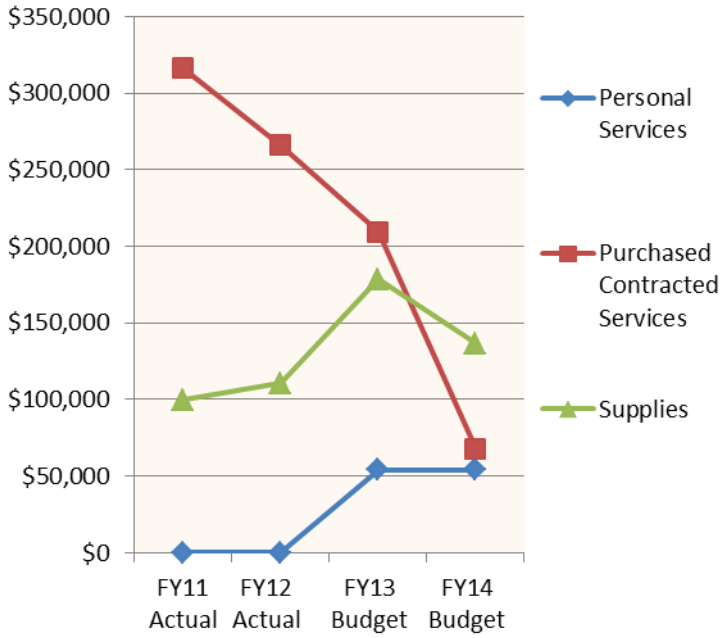




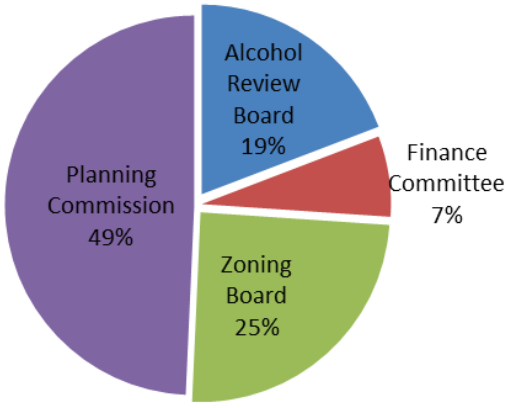
General Government	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	0	0	54000	54000	0.0%
Purchased Contracted Services	$316,176	$266,027	$209,293	$68,112	-67.5%
Supplies	99,743	110,505	178,583	136,806	-23.4%
Total:	$415,919	$376,532	$441,876	$258,918	-41.4%

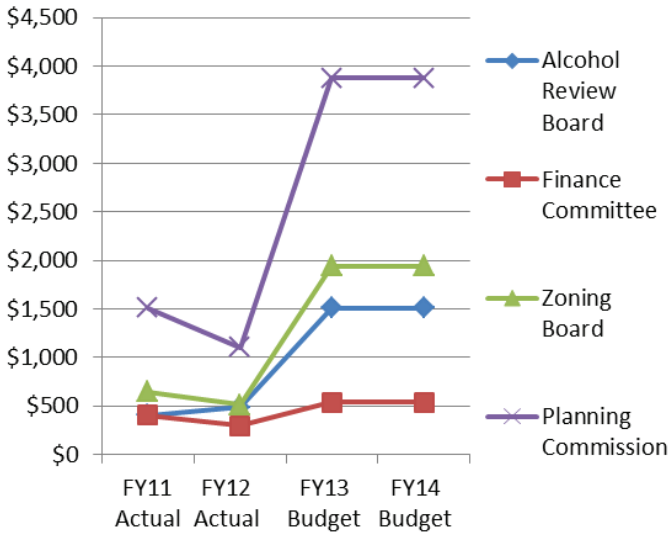
While most City departments budget for the cost of their departments within a single departmental budget, the General Government section of the budget covers the cost of services that support all or most City departments, but are not budgeted in the individual departments. An example of a service that 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.



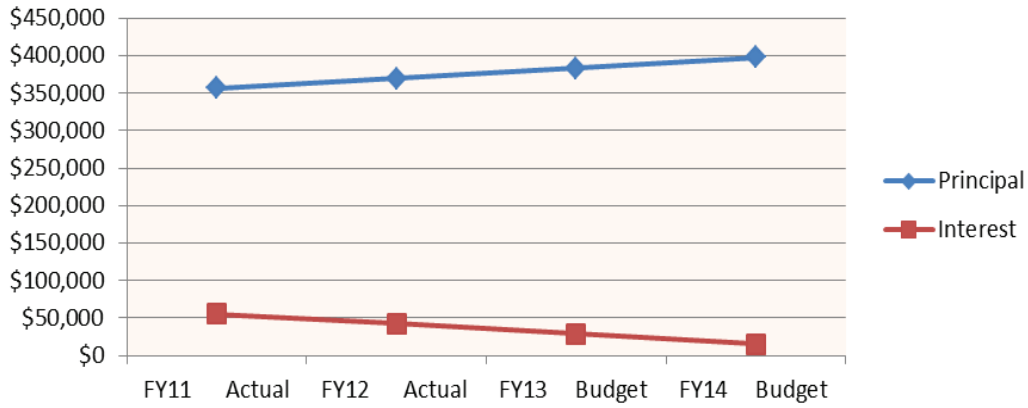


Boards & Committees	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Alcohol Review Board	$404	$484	$1,510	$1,510	0.0%
Finance Committee	404	296	540	540	0.0%
Zoning Board	644	511	1,938	1,938	0.0%
Planning Commission	1,509	1,103	3,876	3,876	0.0%
Total:	$2,960	$2,395	$7,864	$7,864	0.0%

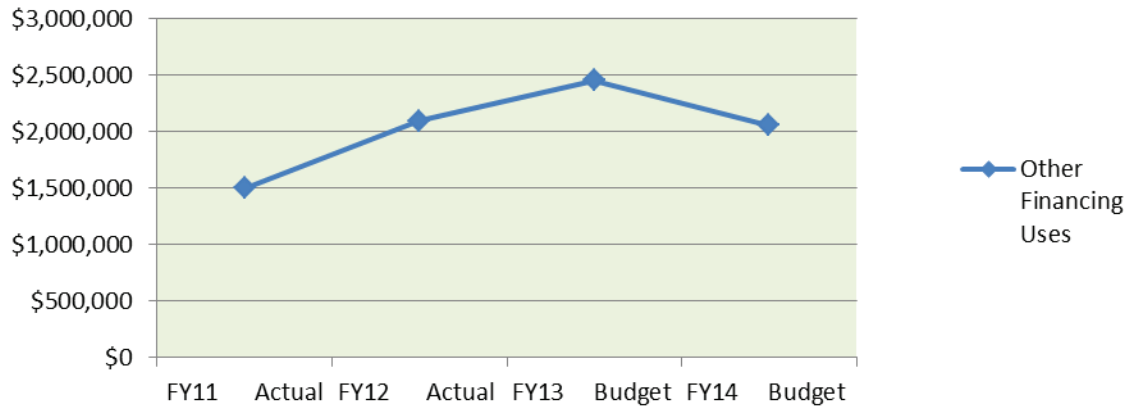




Debt Service	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Principal	$356,351	$369,536	$383,210	$397,389	3.7%
Interest	$55,740	$42,555	$28,885	$14,704	-49.1%
Total:	$412,091	$412,091	$412,095	$412,093	0.0%



Other Financing	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Other Financing Uses	$1,498,177	$2,096,930	$2,455,056	$2,052,214	-16.4%
Total:	$1,498,177	$2,096,930	$2,455,056	$2,052,214	-16.4%



Public Information & Marketing

Mission

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



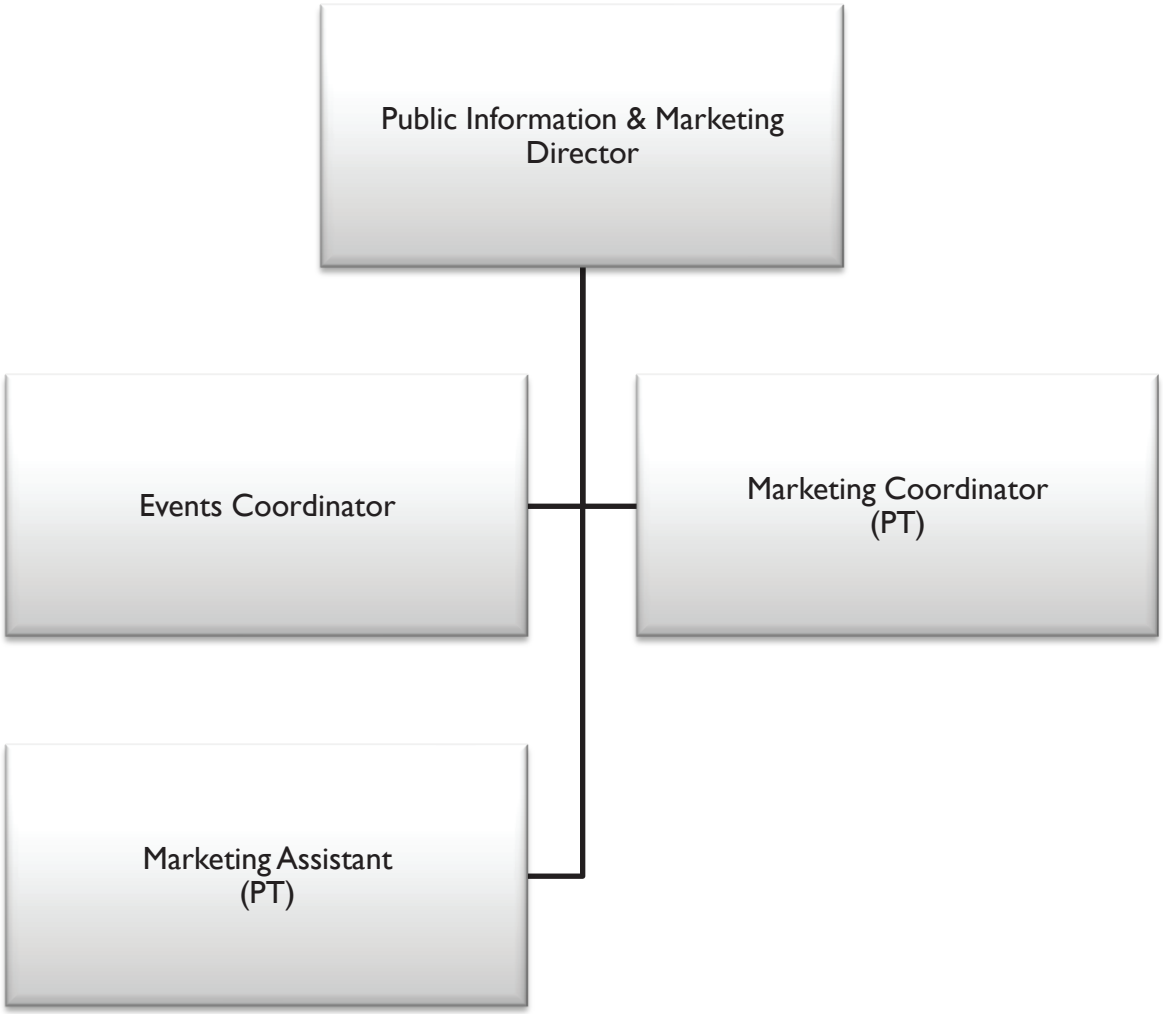
Department Description

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

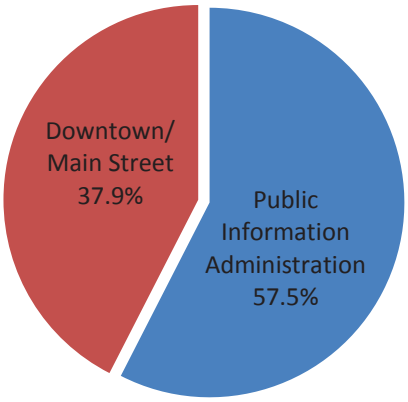
Objectives

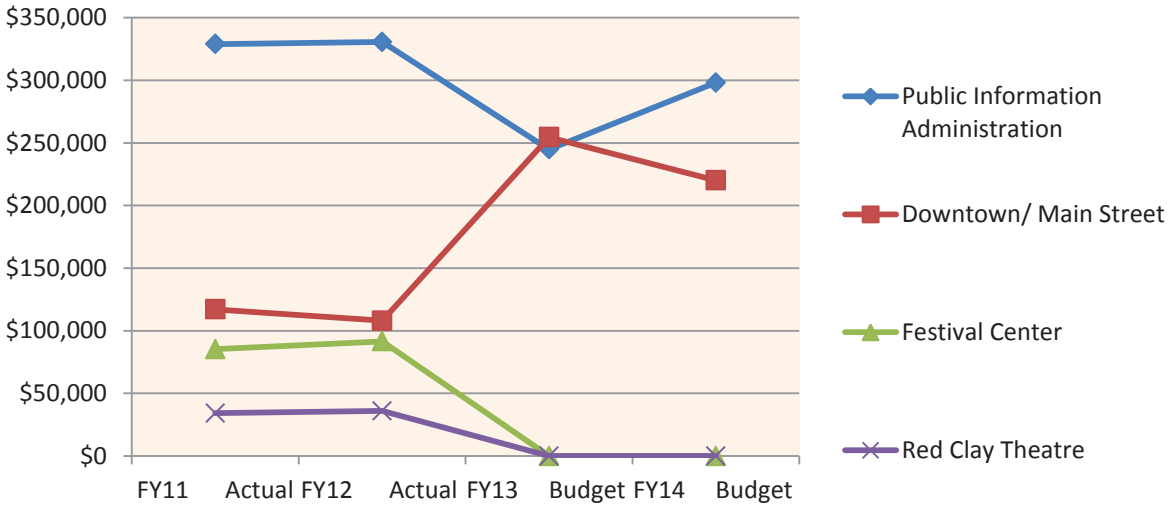
Ongoing	Manage City's overall message and image-related materials to external audiences
Ongoing	Ensure that information is shared to emphasizing open two-way communication that promotes active community participation
Ongoing	Produce annual State of the City address
Ongoing	Manage all media relations and social media efforts
Ongoing	Produce quarterly newsletter for residents containing information on City services, events and recreational programs
Ongoing	Manage advertising message, design, and placement
Ongoing	Develop a plan to communicate the City's economic development message/strategy
Ongoing	Issue news releases on City programs, initiatives, events and services to the media
Ongoing	Manage the City's website ensuring content is comprehensive, accurate and up-to-date
Ongoing	Produce, set-up and manage various City annual events (New Year's Eve Celebration, Fourth of July, and Lighting of the Towngreen)
FY 13-14	Expand the use of social media to promote City events and activities

FY 13-14	Work with Parks and Recreation and Planning Department to award bids for wayfinding signage that will include directional signs, gateway signs, and City park signage
FY 13-14	Develop "large scale" marketing and signage plan that will work in concert with the City's wayfinding signage program. (including billboard advertising, building drapes and "over the street" monuments)


Public Information & Marketing Director
Events Coordinator
Marketing Coordinator (PT)
Marketing Assistant (PT)

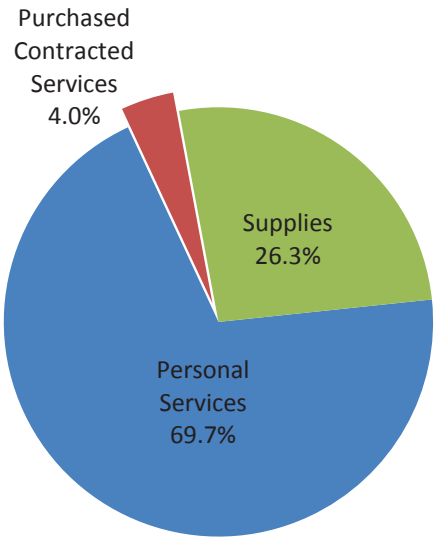
Public Information & Marketing	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Public Information Administration	$328,887	$330,589	$244,875	$298,131	21.7%
Downtown/Main Street	117,040	108,052	254,486	220,050	-13.5%
Festival Center	85,338	91,475	0	0	N/A
Red Clay Theatre	34,165	35,958	0	0	N/A
Total:	$565,430	$566,075	$499,361	$518,181	3.8%

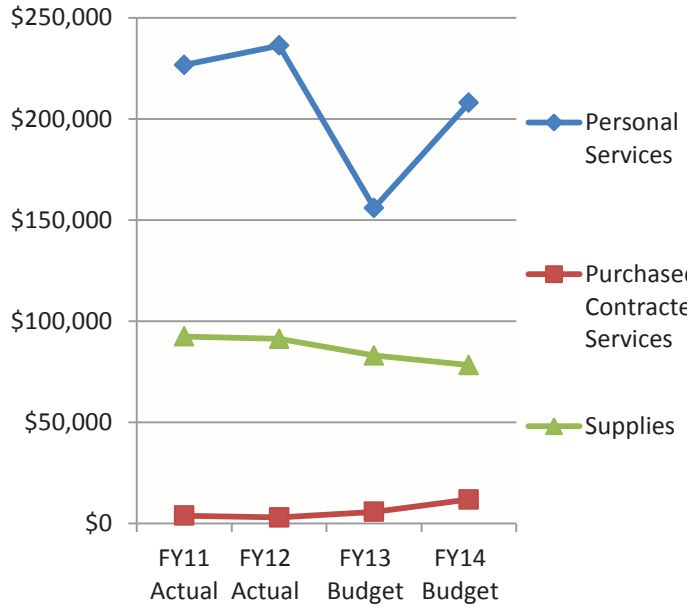




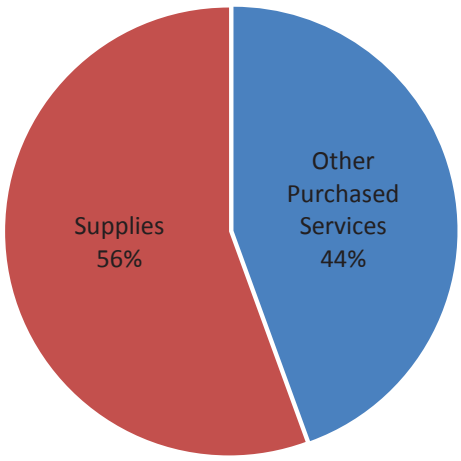
Public Information and Marketing	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
Public Information and Marketing Director	1		1		1	
Festival Center Manager	1					
Office Assistant		1				
Webmaster		1		1		
Marketing Coordinator						1
Events Coordinator		1		1	1	
Marketing Assistant		1		1		1
Total:	2	4	1	3	2	2

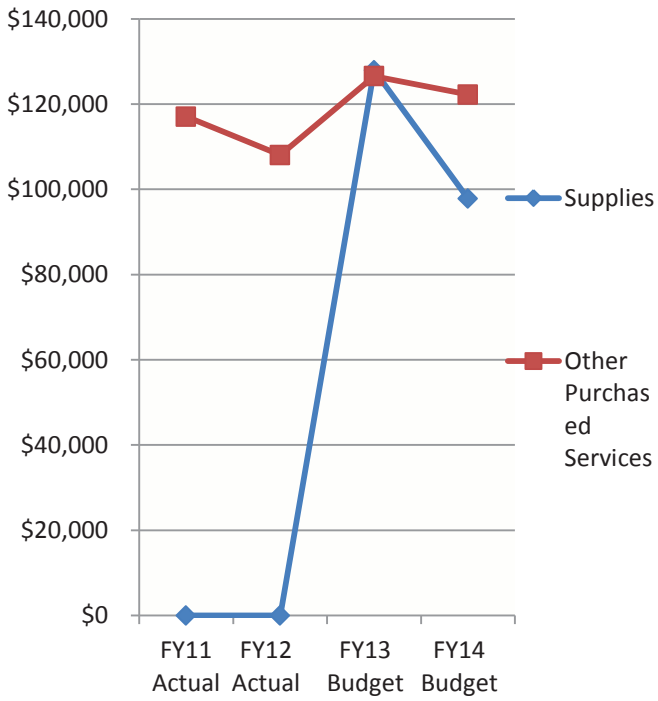
Public Information Administration	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$226,699	$236,271	$155,997	$207,901	33.3%
Purchased Contracted Services	3,855	3,036	5,830	11,880	103.8%
Supplies	92,504	91,281	83,048	78,350	-5.7%
Machinery & Equipment	5,829	0	0	0	N/A
Total:	$328,887	$330,589	$244,875	$298,131	21.7%



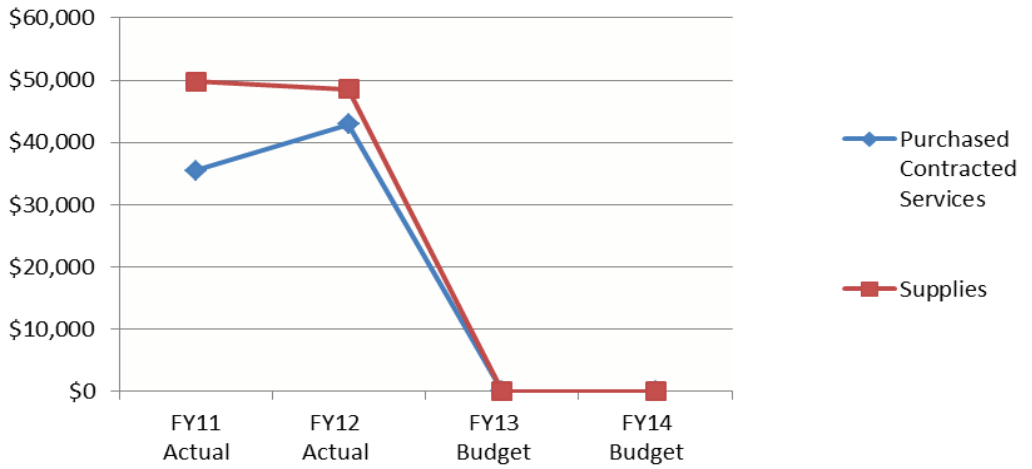


Downtown/Main Street	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Other Purchased Services	$0	$0	$127,936	$97,800	-23.6%
Supplies	$117,040	$108,052	$126,550	$122,250	-3.4%
Total:	$117,040	$108,052	$254,486	$220,050	-13.5%

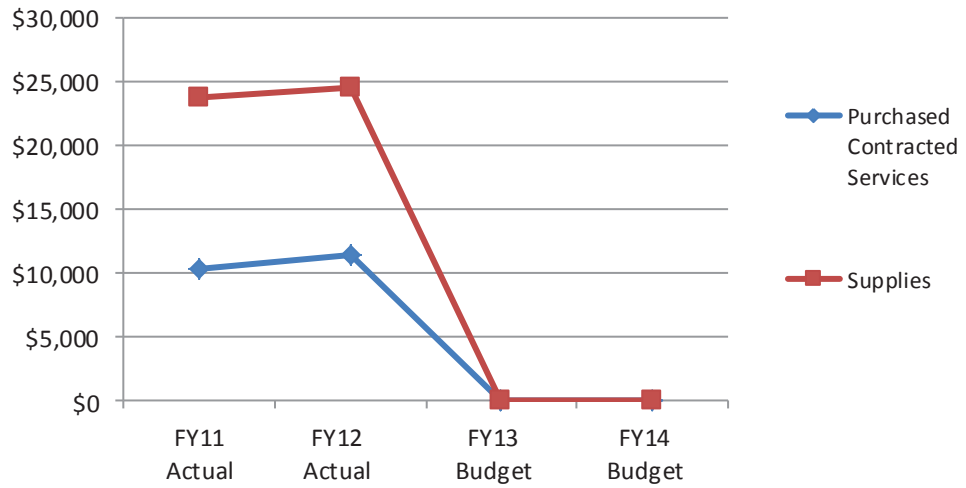




Festival Center	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$35,514	$42,890	$0	$0	N/A
Supplies	49,824	48,585	0	0	N/A
Total:	$85,338	$91,475	$0	$0	N/A



Red Clay Theatre	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$10,363	$11,413	$0	$0	N/A
Supplies	23,802	24,545	0	0	N/A
Total:	$34,165	$35,958	$0	$0	N/A



Municipal Court

Mission



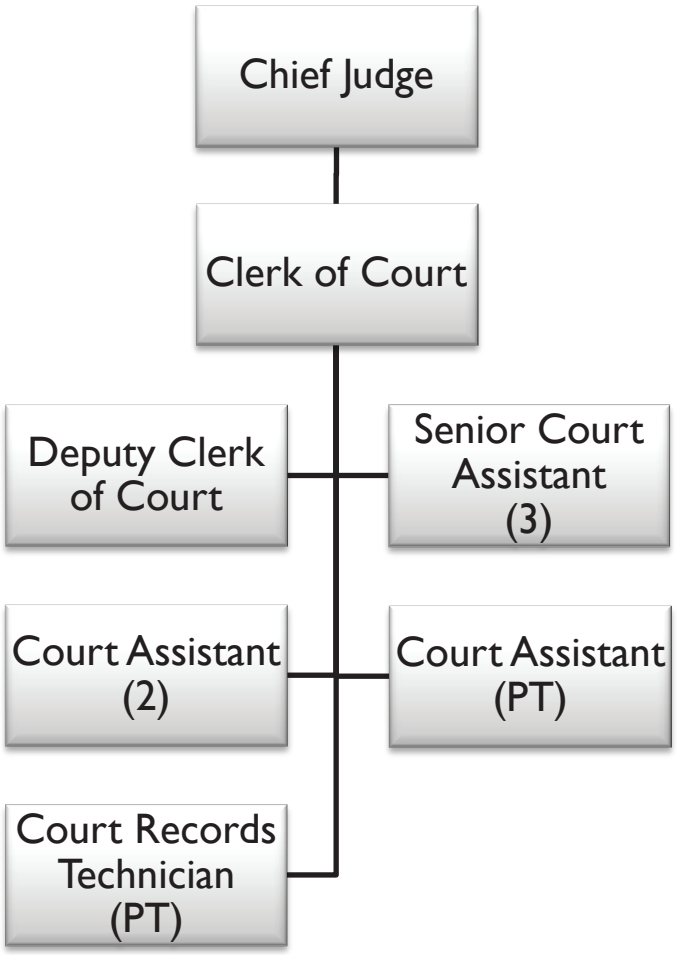
The Municipal Court is dedicated to providing fair, equal, and impartial justice to all under the laws of the state of Georgia, to process cases efficiently and in a timely manner. In addition, the Municipal Court strives to provide a courteous and professional environment for all persons who come in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

Department Description

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

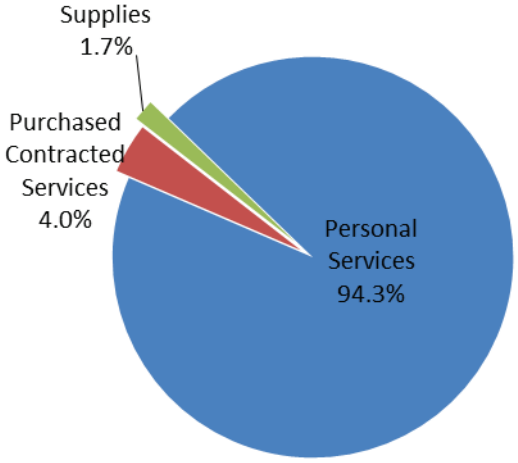
Objectives

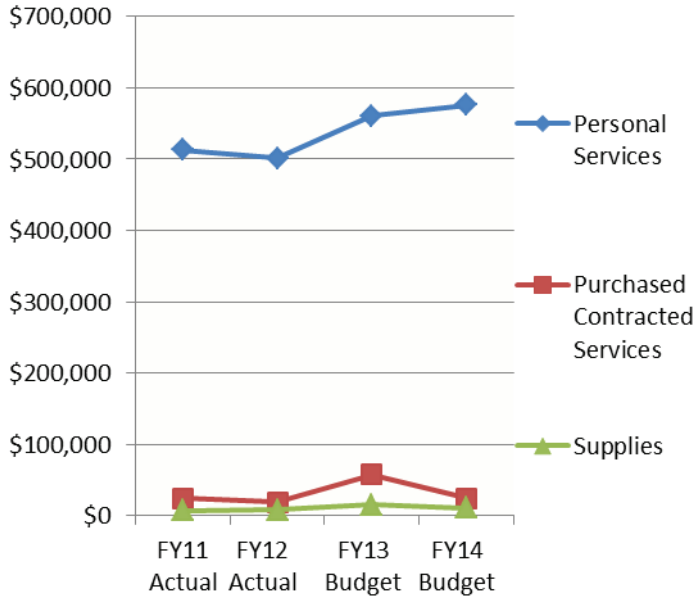
Ongoing	Provide great customer service to citizens and all who come in contact with the court
Ongoing	Ensure that justice is administered in a fair and impartial manner
Ongoing	Provide training for all court personnel for both professional certification and continuing education purposes
Ongoing	Complete all state-mandated documentation and reporting requirement to ensure compliance with all laws and regulations
Ongoing	Continue "Teen-Driver Court" program to reduce traffic incidents involving younger drivers
Ongoing	Continue to achieve an 80% or greater case closure rate, with 80% of all cases being closed within 90 days of arraignment
FY 13-14	Update City website and user informational brochures to emphasize public awareness and education
FY 13-14	Continue the implementation of paperless court management software to provide for electronic document workflow to serve customers in a more efficient manner
FY 13-14	Continue to conduct court user surveys concerning access and fairness
FY 13-14	Update court video system that provides general court information to defendants during court sessions
FY 13-14	As part of staff training/development initiative, arrange for staff visits with other area courts to investigate best practices, that can possibly be incorporated into the Duluth Municipal Court
FY 13-14	Institute a limited Warrant Amnesty Program that will waive warrant fee and allow offenders with outstanding warrant to clear their cases


Chief Judge
Clerk of Court
Deputy Clerk of Court
Senior Court Assistant (3)
Court Assistant (2)
Court Assistant (PT)
Court Records Technician (PT)

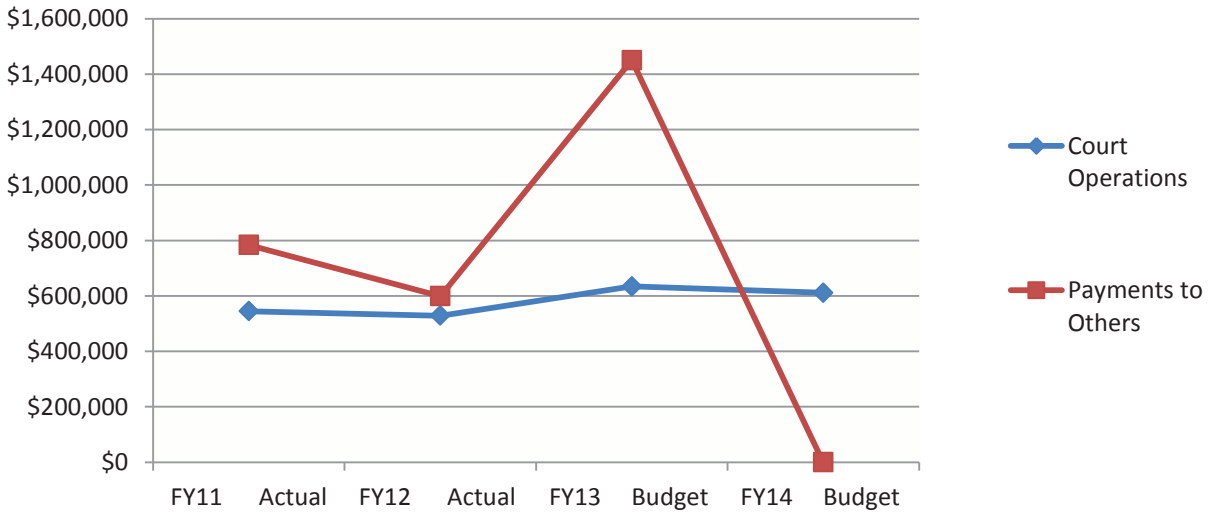
Municipal Court	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
Chief Court Judge	1		1		1	
Clerk of Court	1		1		1	
Deputy Clerk of Court	1		1		1	
Senior Court Assistants	3		2		3	
Court Assistant/Secretary	1		1		1	
Court Assistant	1	1	2	1	1	1
Court Records Technician		1		1		1
Total :	8	2	8	2	8	2

Municipal Court	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$513,375	$501,032	$560,988	$576,298	2.7%
Purchased Contracted Services	24,395	19,319	57,582	24,609	-57.3%
Supplies	7,227	8,073	15,595	10,464	-32.9%
Other Costs	783,533	598,739	1,450,391	0	-100%
Total:	$1,328,530	$1,127,163	$2,084,556	$611,371	-70.7%





Municipal Court	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Court Operations	$544,997	$528,424	$634,165	$611,371	-3.6%
Payments to Others	783,533	598,739	1,450,391	0	-100%
Total: Municipal Court	$1,328,530	$1,127,163	$2,084,556	$611,371	-70.7%



Parks and Recreation

Mission

Duluth Parks and Recreation strives to provide high quality parks, facilities, programs, and services that contribute to the quality of life of the citizens of Duluth. We are committed to enhancing the lives of both our youth and adults through a variety of programs and activities, while preserving and promoting an appreciation for green space and celebrating the diversity in our community.



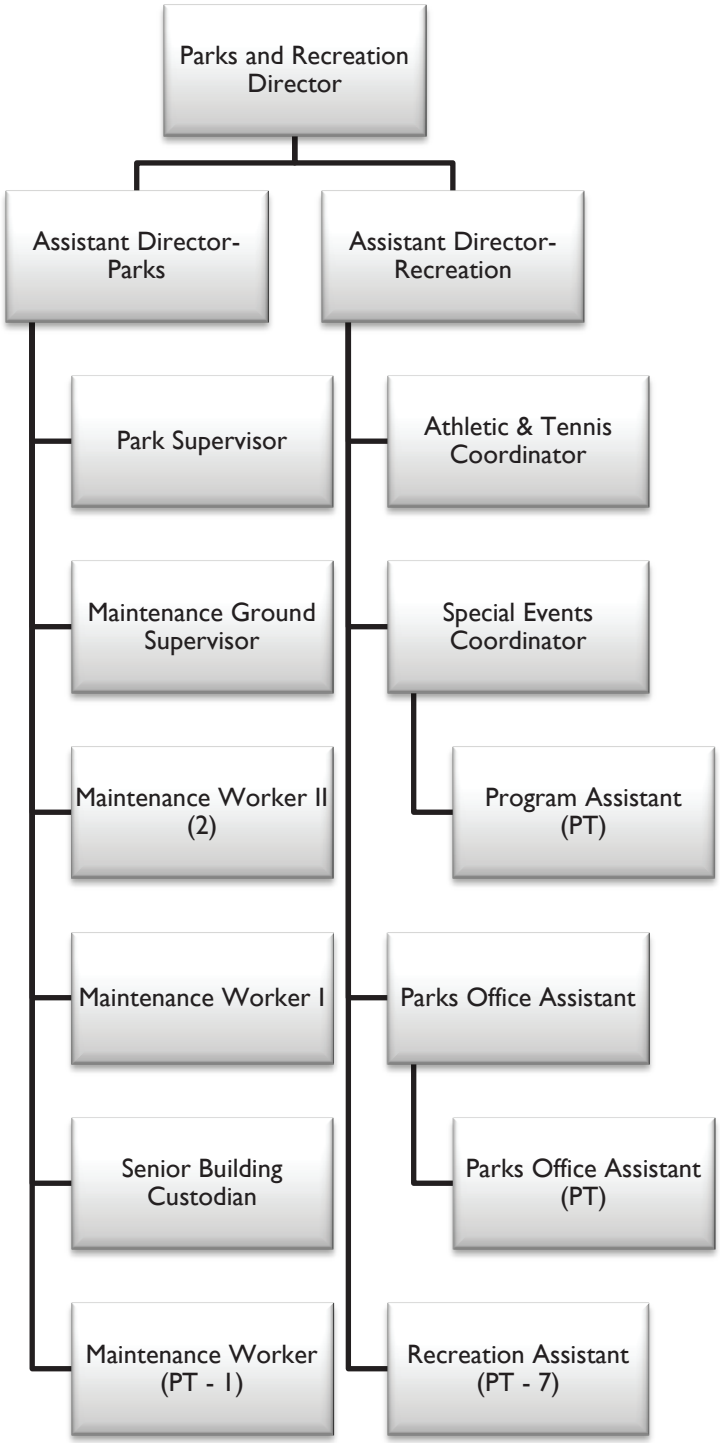
Department Description

The Parks and Recreation Department is responsible for the operation and management of six parks within the City totaling approximately 140 acres. The department is also tasked with the operation of the Bunten Road Park Athletic Center, Towngreen Festival Center, and the W. P. Jones Activity Building. We strive to maintain the parks and green space at a level that exceeds the minimum standards set by the Georgia Parks and Recreation Association. The Parks and Recreation Department offers a wide variety of programs and activities for children and citizens of all ages and activity levels, including summer day camp, tennis instruction, recreational athletic fields, walking trails, senior programs, instructor lead exercise classes and fitness room to promote a healthy active life style.

Objectives

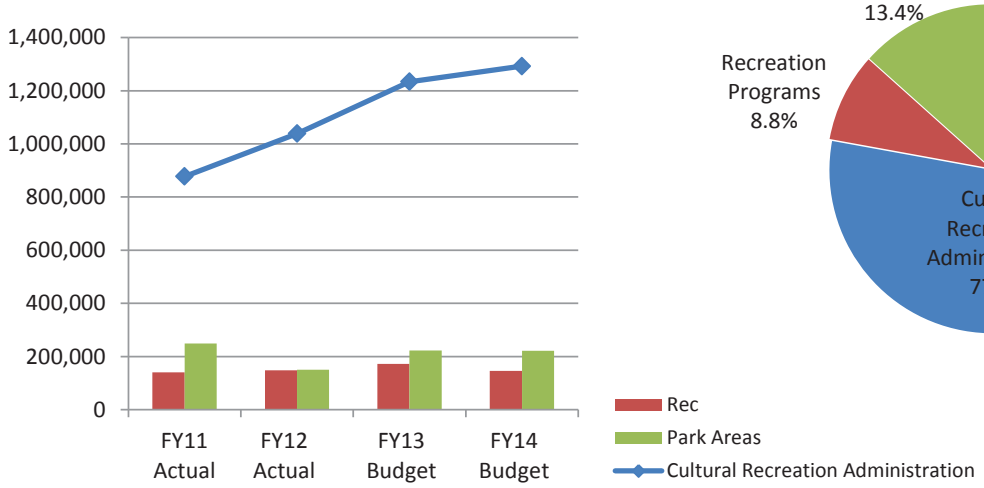
Ongoing	Preserve and enhance city owned parks and facilities through proper maintenance and equipment upgrades
Ongoing	Promote a healthy active lifestyle for the citizens for Duluth
Ongoing	Provide great customer service to citizens and all who come in contact with parks personnel
Ongoing	Offer a full range of quality classes, activities, athletics, special events, and facilities.
Ongoing	Maintain park green space and facilities at a level that exceeds the minimum standards set by the Georgia Parks and Recreation Association
Ongoing	Continue to serve the public with high quality professional standards based on a citizen-driven approach that offers quality programs and activities
FY 13-14	Sponsor community orientated events for people of all ages
FY 13-14	Incorporate new parks and amenities into overall parks activities
FY 13-14	Conduct ongoing residents' survey to gauge satisfaction with park programs and services and how to improve current programs

FY 13-14	Conduct dedication and grand opening ceremonies for the Canoe Launch at Rogers Bridge Park and incorporate into park activity schedule
FY 13-14	In-house landscaping to better serve park users by effective use of city labor
FY 13-14	Parks and Recreation Director to participate in Leadership Gwinnett program. A nine month program that trains leaders to create a legacy of success by applying their talents to drive positive change for the community
FY 13-14	Purchase two portable pitching mounds and scoreboards for use at the Bunten Road Park athletic fields


Parks and Recreation Director
Assistant Director-Parks
Assistant Director-Recreation
Park Supervisor
Athletic & Tennis Coordinator
Maintenance Ground Supervisor
Special Events Coordinator
Maintenance Worker II (2)
Program Assistant (PT)
Maintenance Worker I
Parks Office Assistant
Senior Building Custodian
Parks Office Assistant (PT)
Maintenance Worker (PT - 1)
Recreation Assistant (PT - 7)

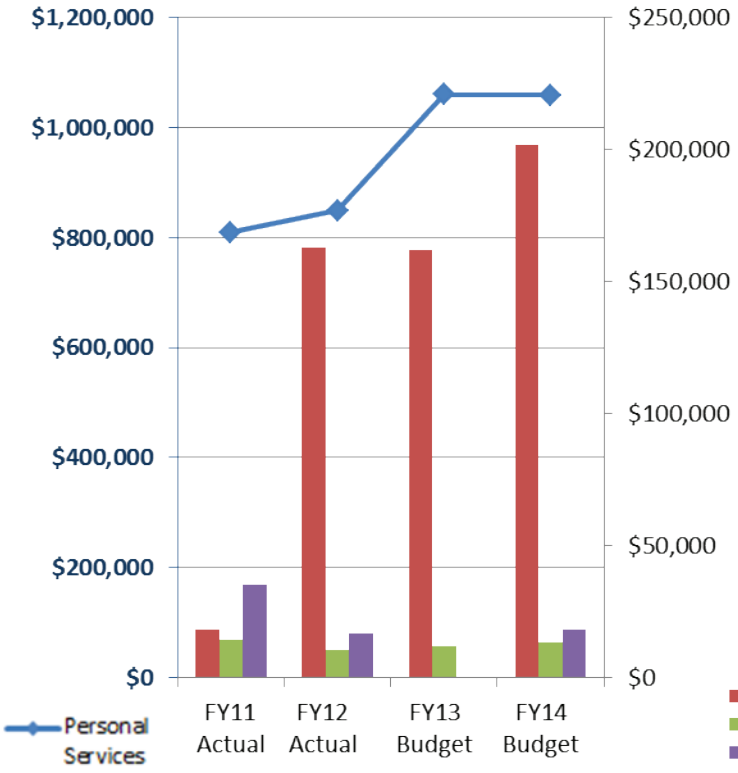
Parks and Recreation	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
Parks and Recreation Director	1		1		1	
Assistant Director - Parks	1		1		1	
Assistant Director - Recreation	1		1		1	
Festival Center Manager			1			
Parks Administration Office						
Parks Recreation Manager						
Athletic & Tennis Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Maintenance Ground Supervisor	1		1		1	
Parks Office Assistant	1	1	1	2	1	1
Parks Supervisor					1	
Maintenance Worker II	3		3		2	
Maintenance Worker I		2	1	2	1	1
Custodial/Maintenance Worker II			1		1	
Park Events Coordinator				1		
Program Assistant		1		1		1
Recreation Assistant		5		4		7
Total:	10	9	13	10	12	10

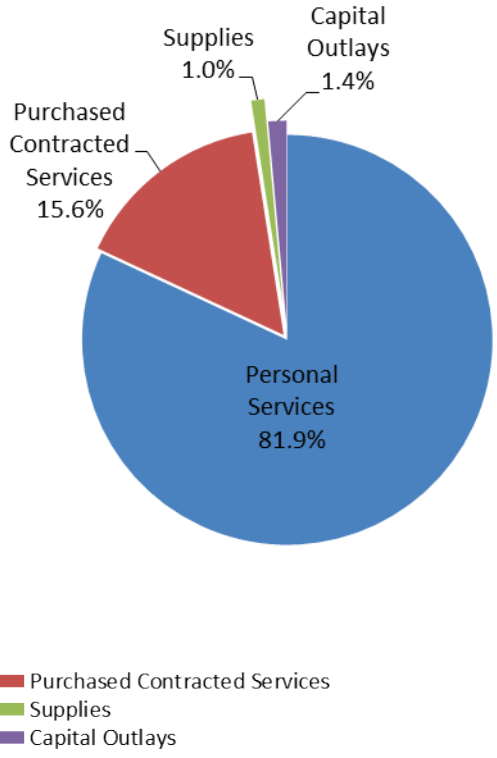
Parks & Recreation	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Cultural Recreation Administration	$877,504	$1,038,637	$1,234,123	$1,292,559	4.7%
Recreation Programs	139,945	148,520	172,258	145,401	-15.6%
Park Areas	248,738	149,801	222,733	221,990	-0.3%
Total:	$1,266,187	$1,336,958	$1,629,114	$1,659,950	1.9%



Cultural Recreation

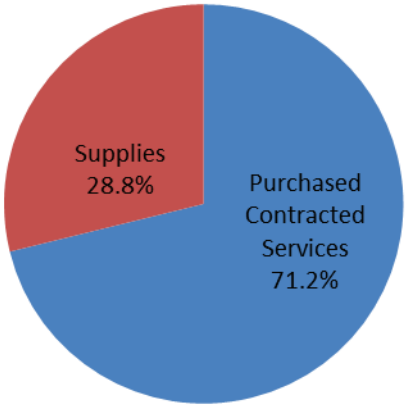
Cultural Recreation Administration	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$809,770	$848,412	$1,060,056	$1,059,155	-0.1%
Purchased Contracted Services	18,501	162,837	161,987	201,551	24.4%
Supplies	14,179	10,389	12,080	13,363	10.6%
Capital Outlays	35,054	17,000	0	18,490	N/A
Total:	$877,504	$1,038,637	$1,234,123	$1,292,559	4.7%

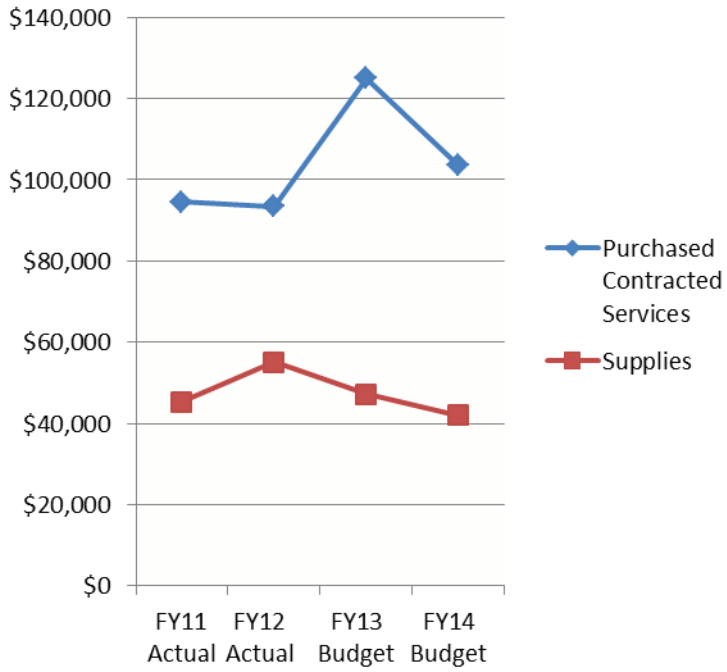




Recreational Programs

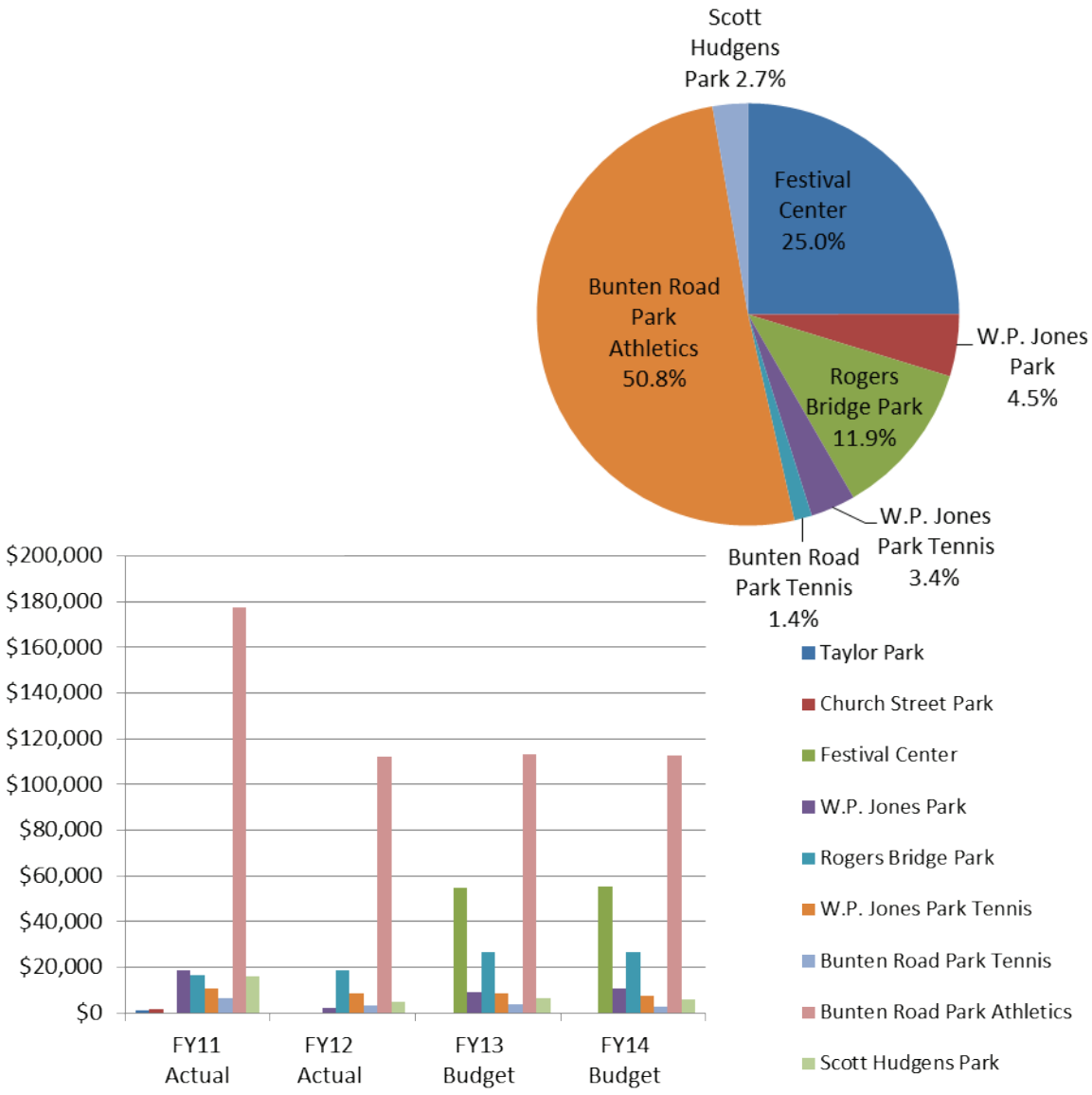
Recreational Programs	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$94,587	$93,356	$125,000	$103,464	-17.2%
Supplies	45,358	55,164	47,258	41,937	-11.3%
Total:	$139,945	$148,520	$172,258	$145,401	-15.6%





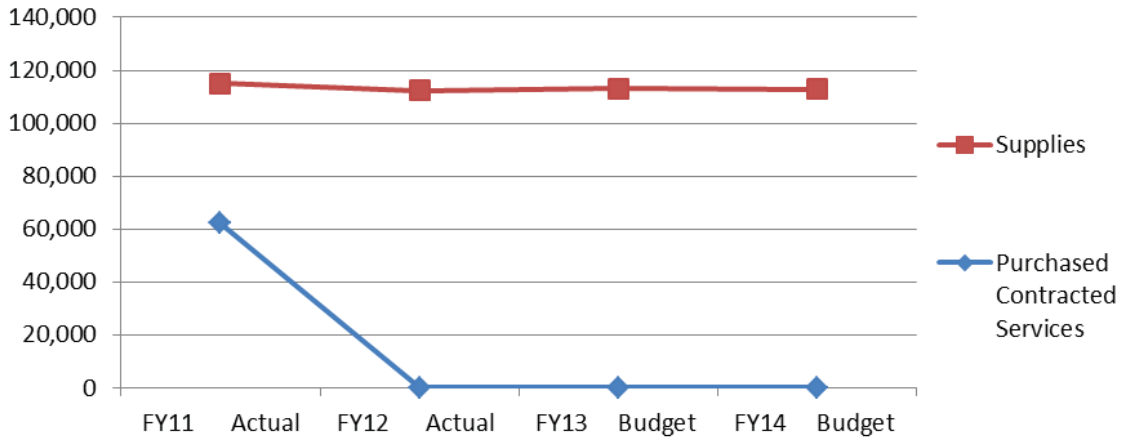
Park Areas

Park Areas	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Taylor Park	$1,062	$0	$0	$0	NA
Church Street Park	1,652	0	0	0	NA
Festival Center	0	0	55000	55,408	0.7%
W.P. Jones Park	18,804	2,035	9,300	10,608	14.1%
Rogers Bridge Park	16,815	18,524	26,520	26,520	0.0%
W.P. Jones Park Tennis	10,751	8,568	8,620	7,620	-11.6%
Bunten Road Park Tennis	6,571	3,485	3,730	3,000	-19.6%
Bunten Road Park Athletics	177,233	112,223	113,062	112,834	-0.2%
Scott Hudgens Park	15,850	4,967	6,501	6,000	-7.7%
Total:	$248,738	$149,801	$222,733	$221,990	-0.3%

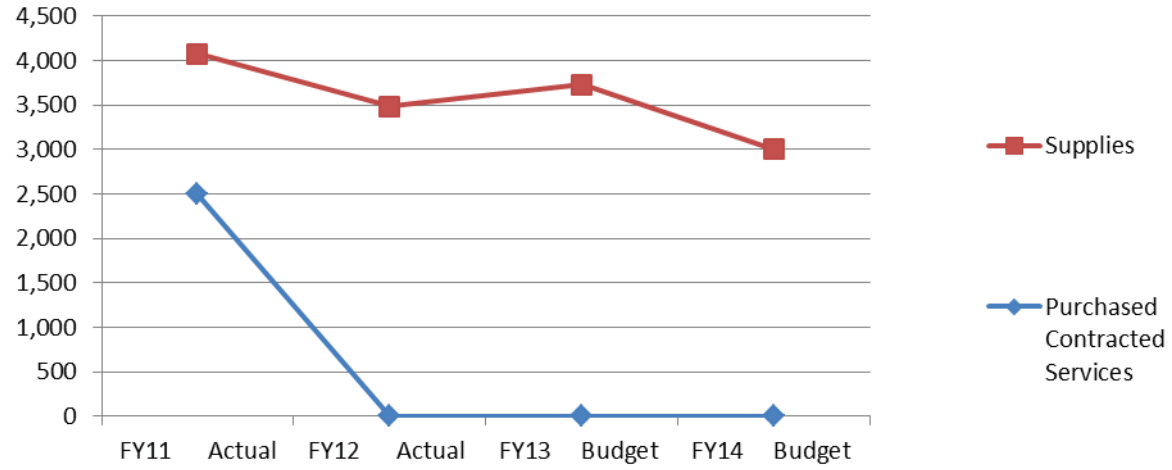


Bunten Road Park Athletics

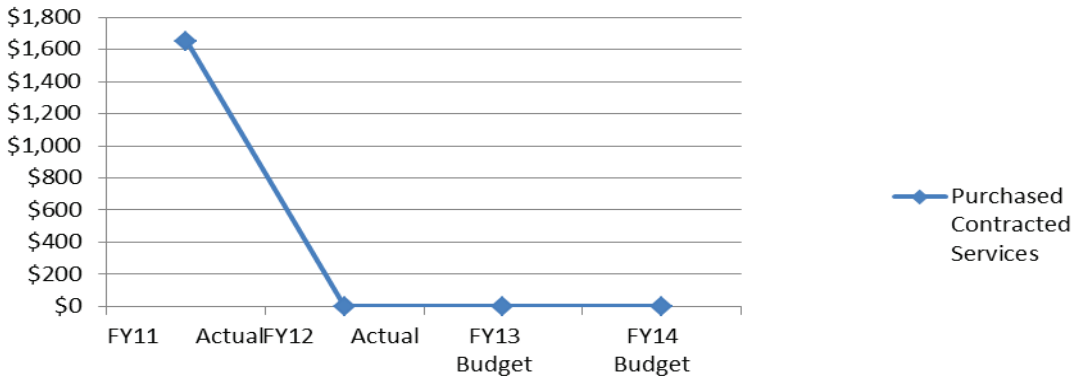
Bunten Road Park Athletics	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$62,173	$0	$0	$0	NA
Supplies	115,060	112,223	113,062	112,834	-0.2%
Total:	$177,233	$112,223	$113,062	$112,834	-0.2%



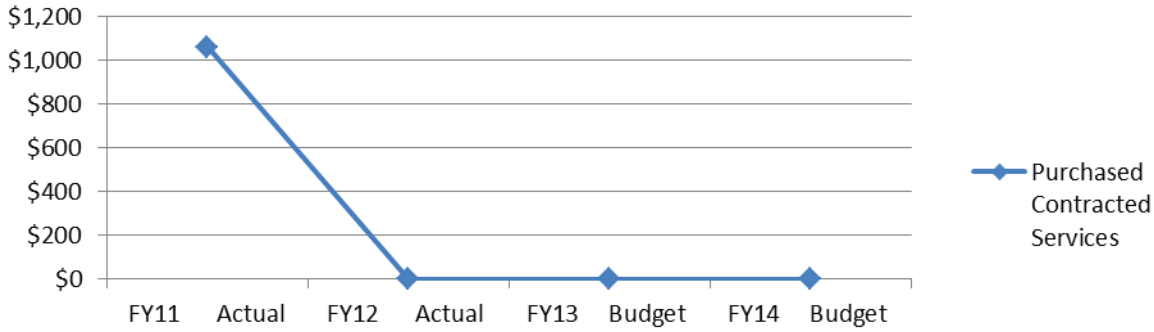
Bunten Road Park Tennis	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$2,494	$0	$0	$0	NA
Supplies	4,077	3,485	3,730	3,000	-19.6%
Total:	$6,571	$3,485	$3,730	$3,000	-19.6%



Church Street Park	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$1,652	$0	$0	$0	NA
Total:	$1,652	$0	$0	$0	NA

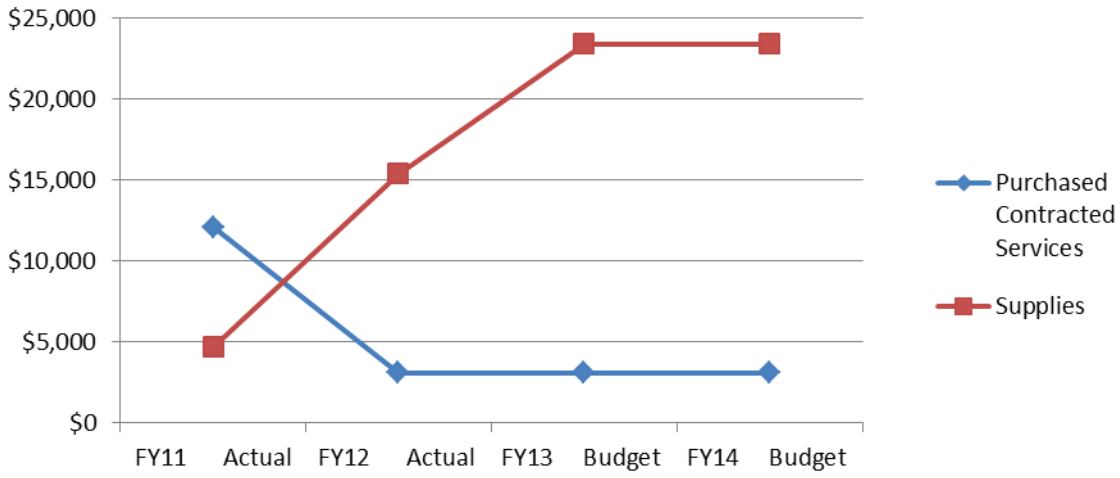


Taylor Park	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$1,062	$0	$0	$0	NA
Total:	$1,062	$0	$0	$0	NA

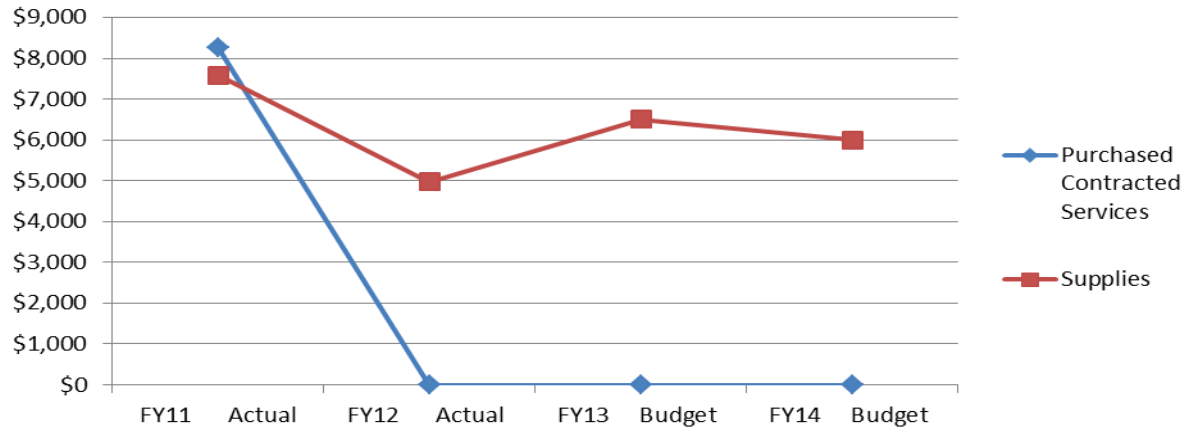


Parks

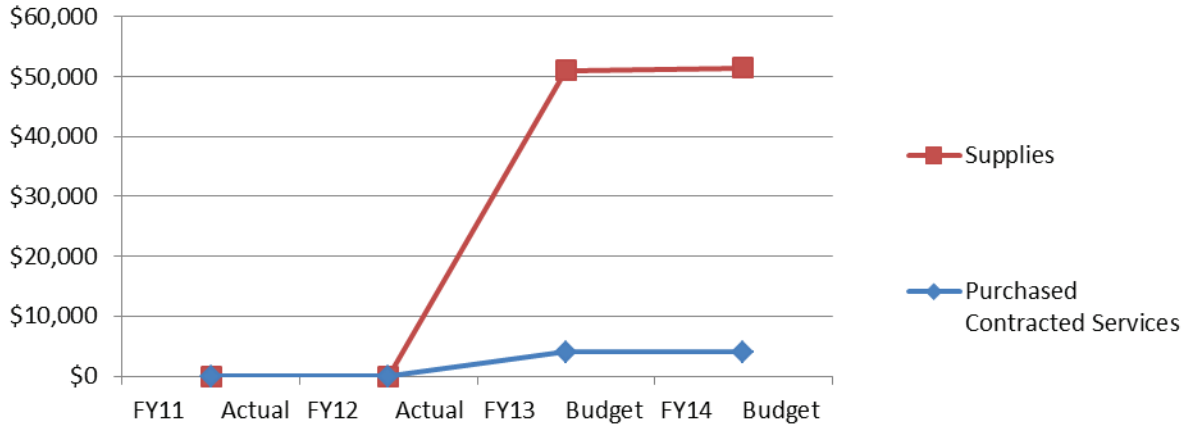
Rogers Bridge Park	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$12,117	$3,120	$3,120	$3,120	0.0%
Supplies	4,698	15,404	23,400	23,400	0.0%
Total:	$16,815	$18,524	$26,520	$26,520	0.0%



Scott Hudgens Park	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$8,261	$0	$0	$0	NA
Supplies	7,588	4,967	6,501	6,000	-7.7%
Total:	$15,850	$4,967	$6,501	$6,000	-7.7%

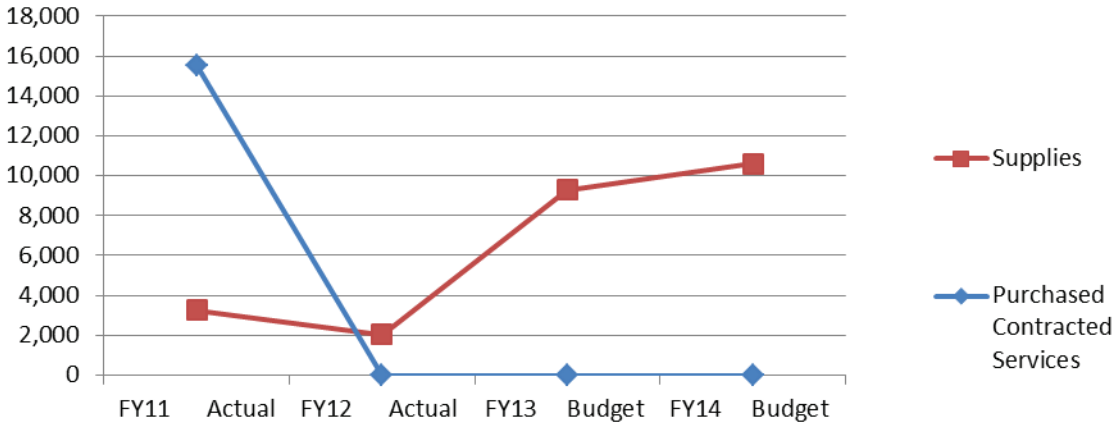


Festival Center	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$0	$0	$4,000	$4,000	0.0%
Supplies	$0	$0	$51,000	$51,408	0.8%
Total:	$0	$0	$55,000	$55,408	0.7%

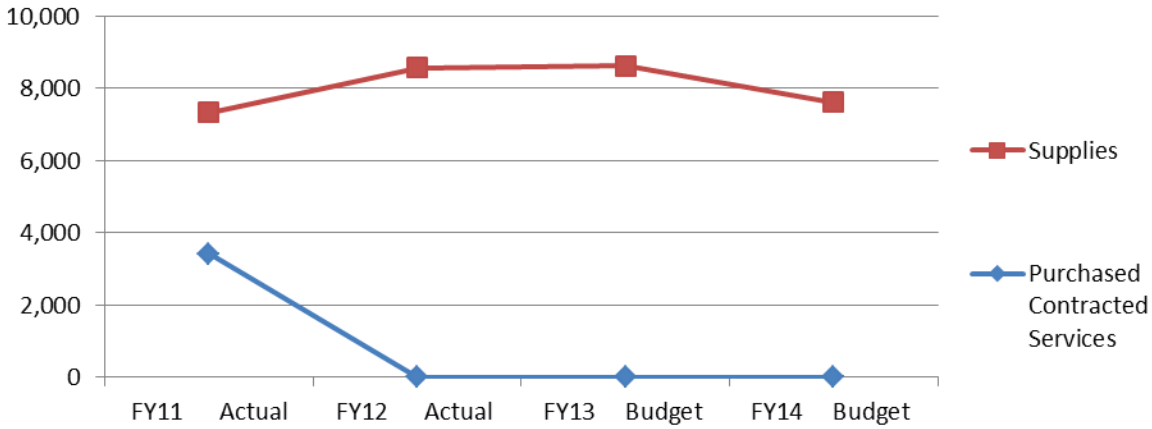


Parks

W.P. Jones Park	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$15,539	$0	$0	$0	NA
Supplies	3,265	2,035	9,300	10,608	14.1%
Total:	$18,804	$2,035	$9,300	$10,608	14.1%



W.P. Jones Park Tennis	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$3,425	$0	$0	$0	NA
Supplies	7,326	8,568	8,620	7,620	-11.6%
Total:	$10,751	$8,568	$8,620	$7,620	-11.6%



Planning & Development

Mission



The Planning and Development Department is responsible for managing current and long-range planning activities and overseeing development review activities. This department is committed to managing Duluth's growth in a manner that promotes business enterprises, while ensuring the highest quality of life for the citizens of Duluth.

Department Description

The Planning and Development Department is responsible for comprehensive planning, site and subdivision development review, rezoning applications, geographic mapping, code compliance, city engineering, 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.

Objectives

Ongoing — Provide prompt, fair and respectful customer service

Ongoing — Successfully undertake the department's daily activities

- Manage the development process
- Manage rezoning/variance/SUP processes
- Handle citizen inquiries
- Manage zoning ordinance and development regulations
- Continue participation in various community and state-wide activities and organizations
- Enforce all development regulations
- Conduct plan reviews for all projects
- Conduct erosion control inspections

Ongoing — Research grant opportunities to allow for the implement of various projects

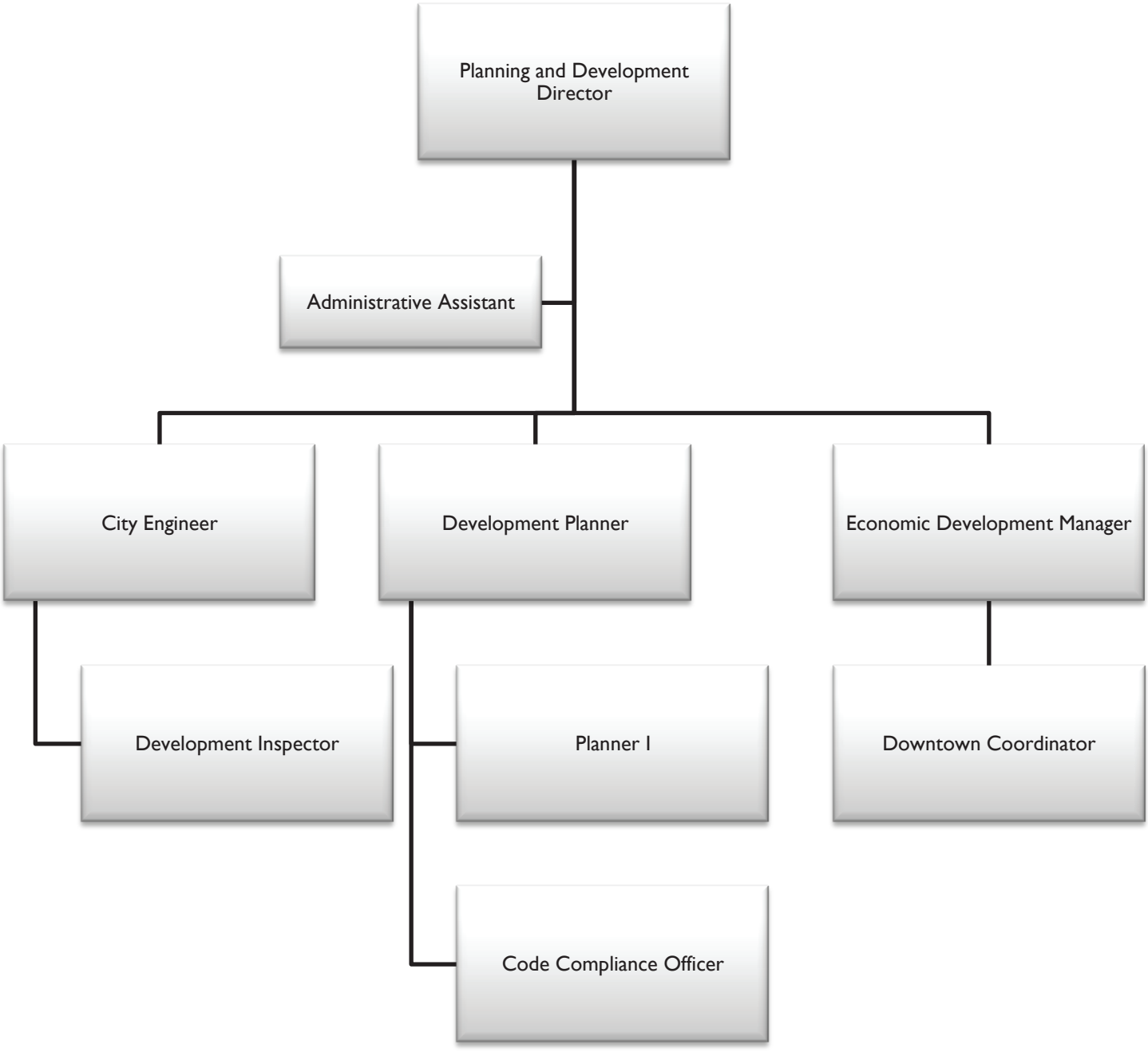
Ongoing — Enforcement of housing, sign, zoning and environmental regulations

Ongoing — Respond to and resolve citizen complaints and inquiries

Ongoing — Proactive removal of illegal signs on City's right-of-way

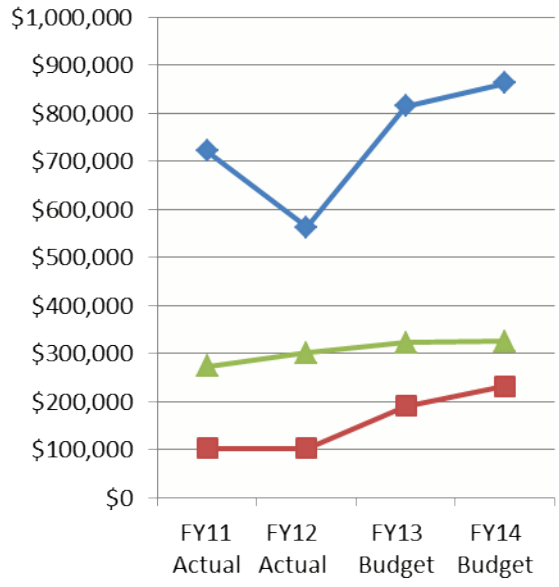
Ongoing — Continue education of citizens and businesses about code enforcement regulations and issues

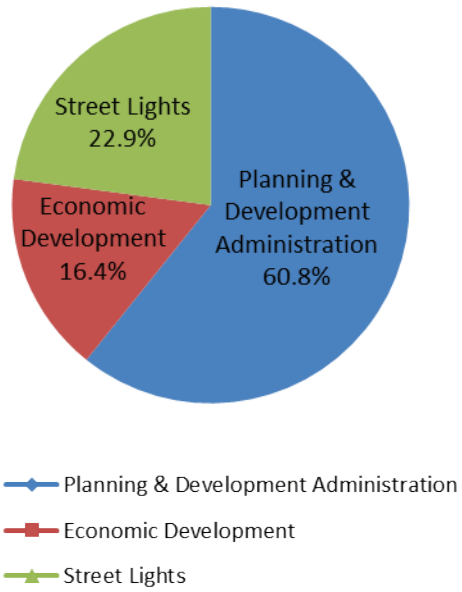
FY 13-14	Continue to work with outside consultant to develop master plan for the redevelopment of the downtown
FY 13-14	Update the comprehensive plan to serve as a guideline for designating land use and infrastructure development
FY 13-14	Continue effort to implement Tax Allocation District for the nearer-term redevelopment focused around "Duluth Downtown"
FY 13-14	Update Zoning Code and Unified Development Code
FY 13-14	Continue annexation efforts with businesses and communities
FY 13-14	Submit a conference proposal to host a workshop/demonstration for the American Planner Association conference


Planning and Development Director
Administrative Assistant
City Engineer
Development Planner
Economic Development Manager
Development Inspector
Planner I
Downtown Coordinator
Code Compliance Officer

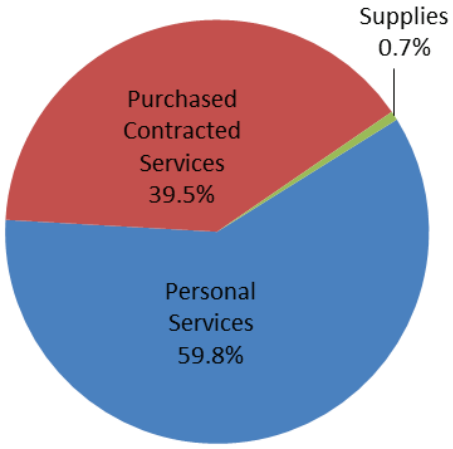
Planning & Development	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
Planning & Development Director	1		1		1	
Planning Manager			1			
Senior Planner	1					
Planner I					1	
City Engineer	1		1		1	
GIS Manager	1		1			
Development Inspector	1		1		1	
Development Planner	1		1		1	
Code Compliance Planner	1			1	1	
Administrative Assistant	1		1		1	
Total:	8	0	7	1	7	0

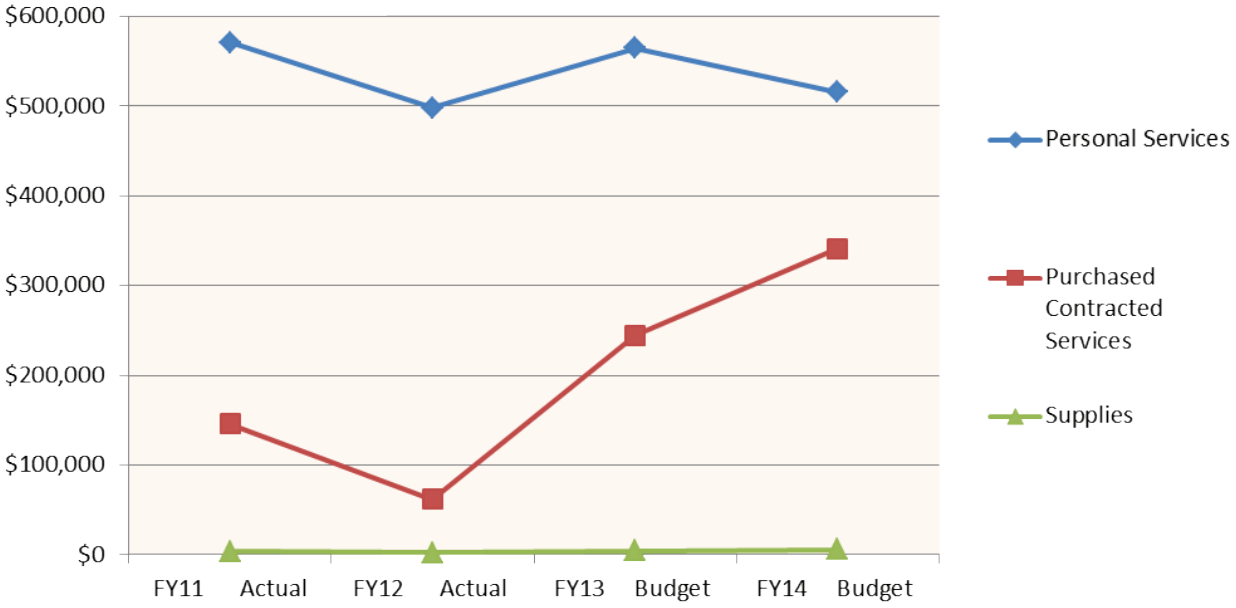
Planning & Development	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Planning & Development Administration	$721,635	$562,821	$813,928	$862,783	6.0%
Economic Development	102,010	101,939	189,826	232,253	22.4%
Street Lights	273,198	301,727	323,049	325,000	0.6%
Total:	$1,096,843	$966,486	$1,326,803	$1,420,036	7.0%



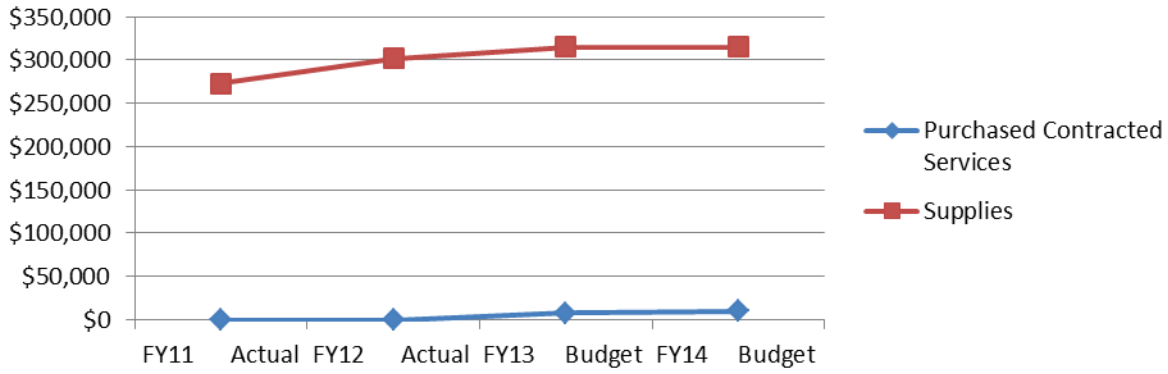


Planning & Development Administration	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$570,856	$497,942	$564,598	$515,843	-8.6%
Purchased Contracted Services	146,002	62,060	244,830	340,995	39.3%
Supplies	3,777	2,319	4,500	5,945	32.1%
Other Costs	1,000	500	0	0	N/A
Total:	$721,635	$562,821	$813,928	$862,783	6.0%





Street Lights	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$0	$0	$8,000	$10,000	25.0%
Supplies	273,198	301,727	315,049	315,000	0.0%
Total:	$273,198	$301,727	$323,049	$325,000	0.6%



Economic Development

Mission



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

Department Description

The Economic Development Department is responsible for working closely with commercial property owners, business owners and developers to actively market the City to recruit new businesses and help existing businesses thrive. The goal of economic development is to encourage a healthy mix of commercial, retail, restaurant and residential uses within the City. This department also works closely with the Planning & Development department to promote annexation efforts based on local leadership, superior services and a high quality of life.

Objectives

Ongoing	Mange general economic and community development activities
Ongoing	Provide superior service to local businesses, merchant associations, developers and potential business owners
Ongoing	Continue participation in various community and state-wide activities and organizations
Ongoing	Evaluate use of local incentives to entice businesses to locate to Duluth
Ongoing	Continue to support Partnership Gwinnett activities; Partnership Gwinnett is the primary traditional economic development recruiting organization for our County
Ongoing	Continue annexation efforts through various marketing strategies, recruitment efforts and face to face meetings
Ongoing	Continue effort to implement Tax Allocation District for the nearer-term redevelopment focused around "Duluth Downtown"
Ongoing	Represent and market the City through membership in various local and state civic and trade organizations
Ongoing	Act as a liaison between the City and the Downtown Development Authority to help support downtown businesses

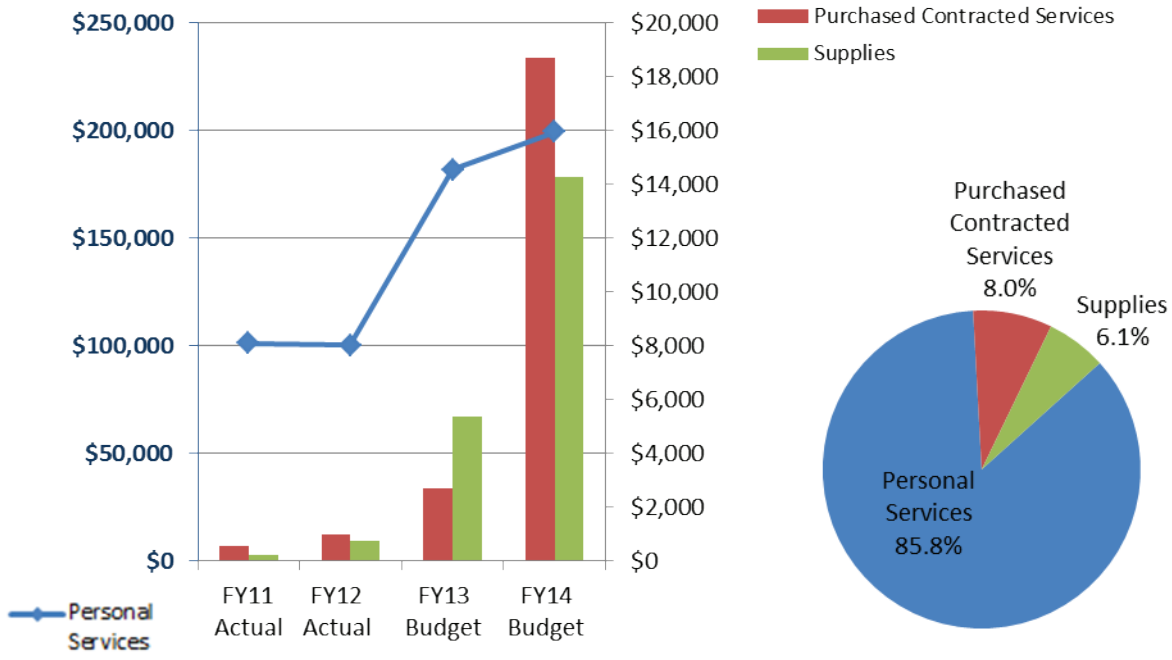
Economic Development

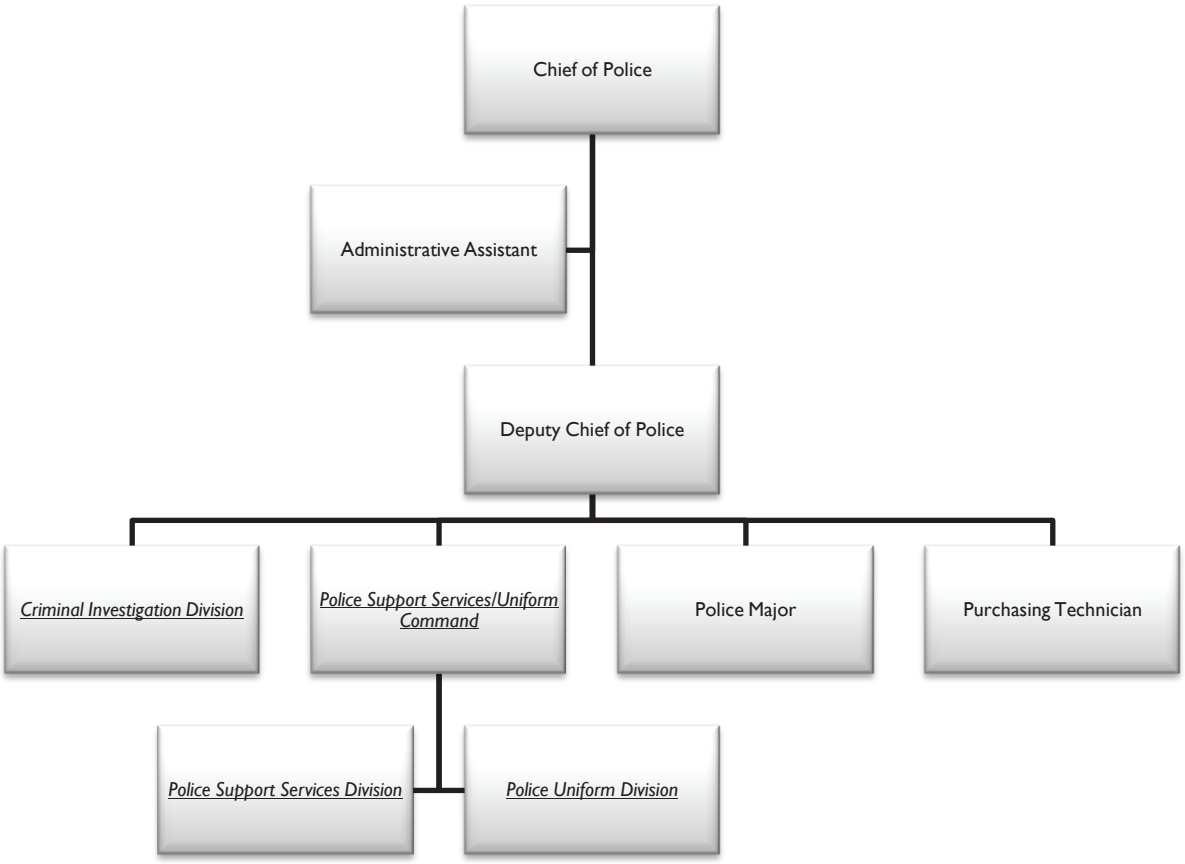
FY 13-14	Participate in Partnership Gwinnett Redevelopment Forum
FY 13-14	Implement vacant property inventory system to use in market property in the City to prospective clients
FY 13-14	Participate with Partnership Gwinnett in the regional Peer Bus Tour which is designed to allow our local leaders to tour other cities and town to learn about their economic development initiatives

Economic Development

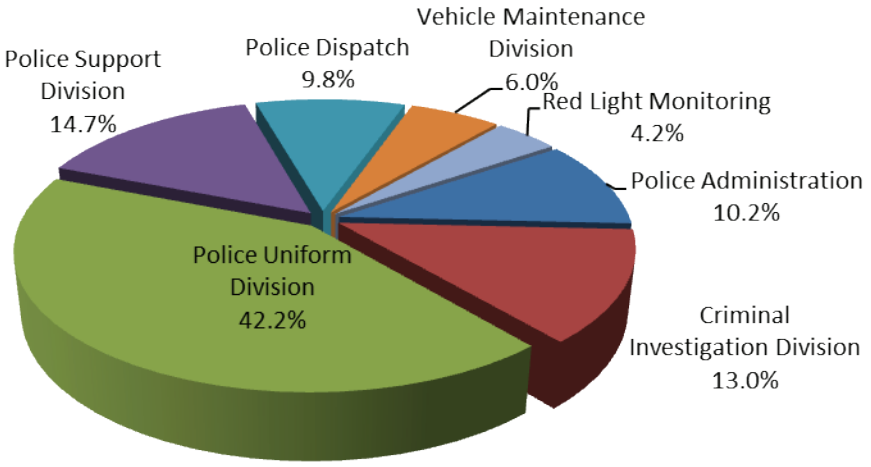
Economic Development	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
Economic Development Manager	1		1		1	
Downtown Coordinator					1	
Total:	1	0	1	0	2	0

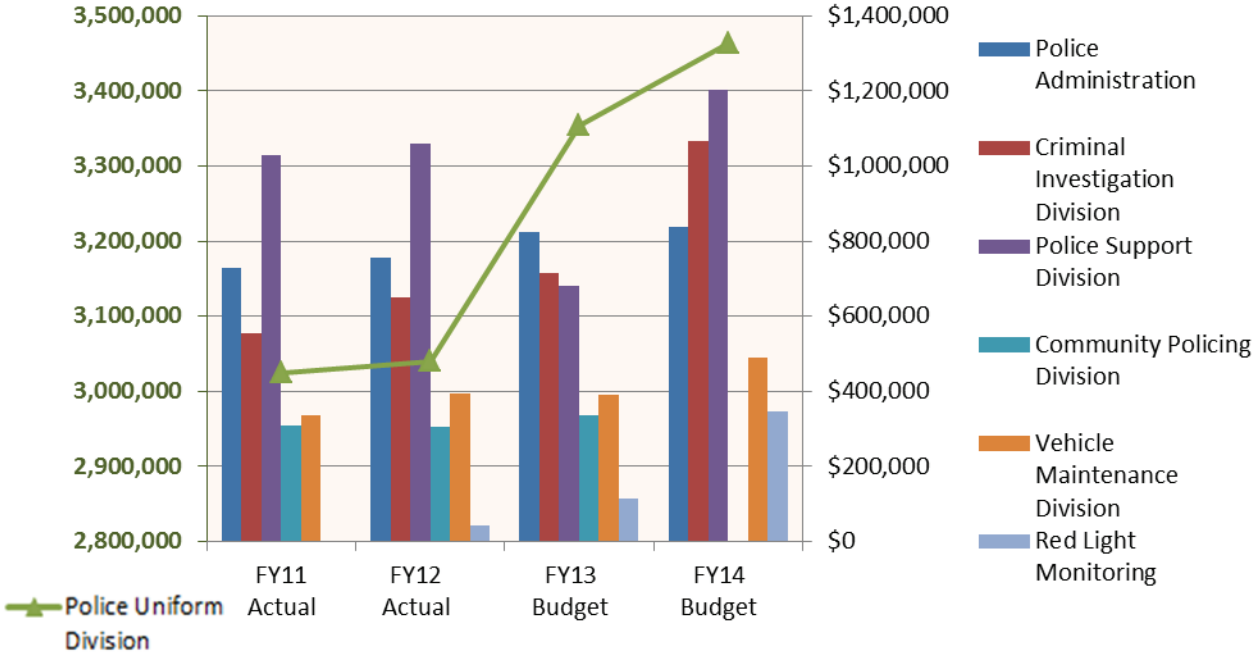
Economic Development	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$101,248	$100,222	$181,766	$199,288	9.6%
Purchased Contracted Services	537	985	2,680	18,685	597.2%
Supplies	225	732	5,380	14,280	165.4%
Total:	$102,010	$101,939	$189,826	$232,253	22.4%




Chief of Police
Administrative Assistant
Deputy Chief of Police
Criminal Investigation Division
Police Support Services/Uniform Command
Police Major
Purchasing Technician
Police Support Services Division
Police Uniform Division

Public Safety	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Police Administration	$728,858	$755,959	$823,514	$836,974	1.6%
Criminal Investigation Division	555,755	651,815	713,597	1,066,436	49.4%
Police Uniform Division	3,024,941	3,040,241	3,354,170	3,462,940	3.2%
Police Support Division	1,029,295	1,060,241	682,508	1,204,104	76.4%
Community Policing Division	307,757	305,858	335,441	0	-100%
Police Dispatch	0	0	687,813	803,775	16.9%
Vehicle Maintenance Division	336,046	394,648	392,244	488,697	24.6%
Red Light Monitoring	1,501	42,800	115,260	345,780	200%
Total:	$5,984,153	$6,251,561	$7,104,547	$8,208,706	15.5%





Police Administration

Mission

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

Department Description

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

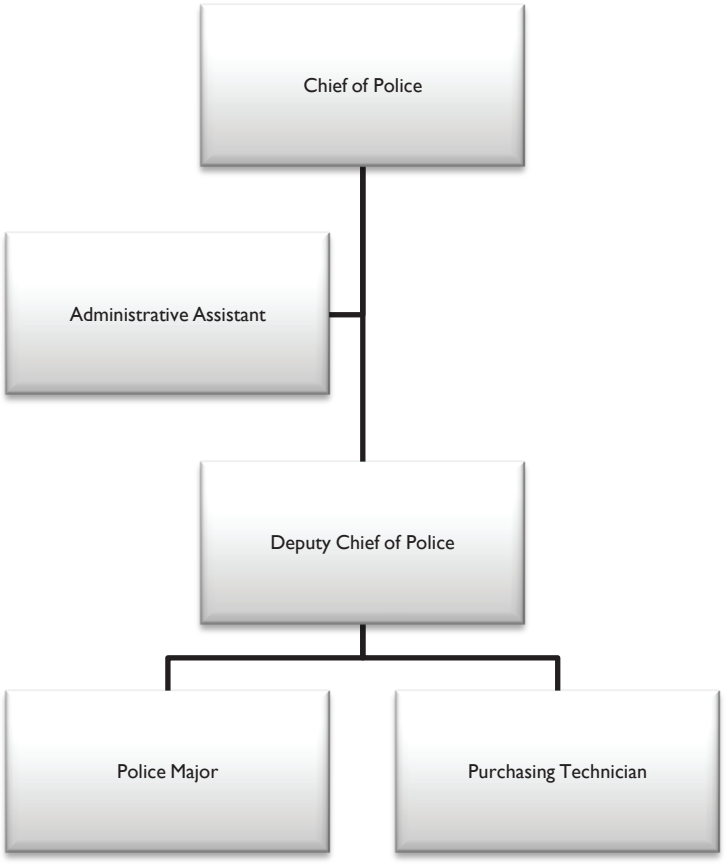
The Police Administration functions include:

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

Objectives

Ongoing	Oversee and direct the training activities of all police department personnel
Ongoing	Maintain standards to ensure statewide certification from the Georgia Association of Chiefs of Police every 3 years
Ongoing	Oversee the hiring of new police department personnel, including pre-employment investigation; physical and psychological examinations

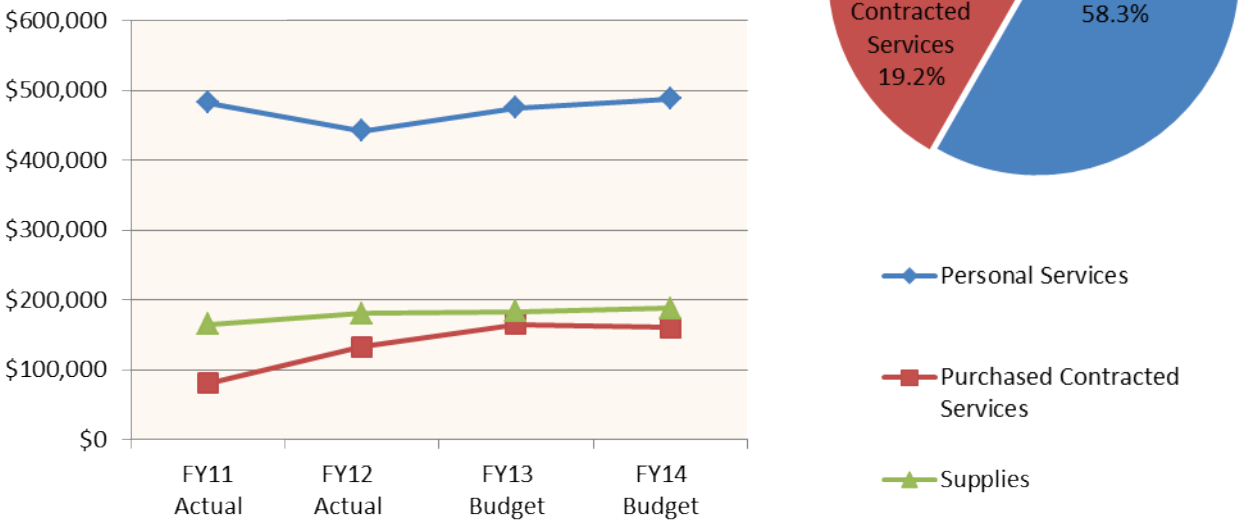
Administration

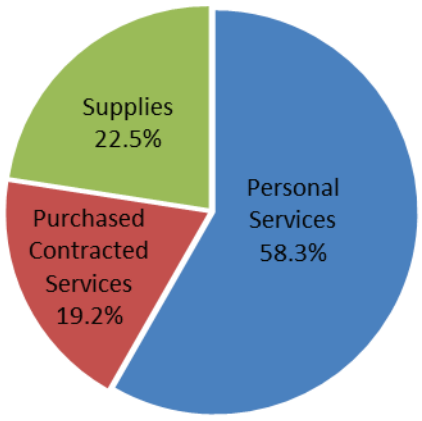


Administration

Police Administration	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 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	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$482,604	$441,747	$475,094	$487,657	2.6%
Purchased Contracted Services	81,182	132,927	165,100	160,653	-2.7%
Supplies	165,072	181,285	183,320	188,664	2.9%
Total	$728,858	$755,959	$823,514	$836,974	1.6%





Police Support Services

Mission



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

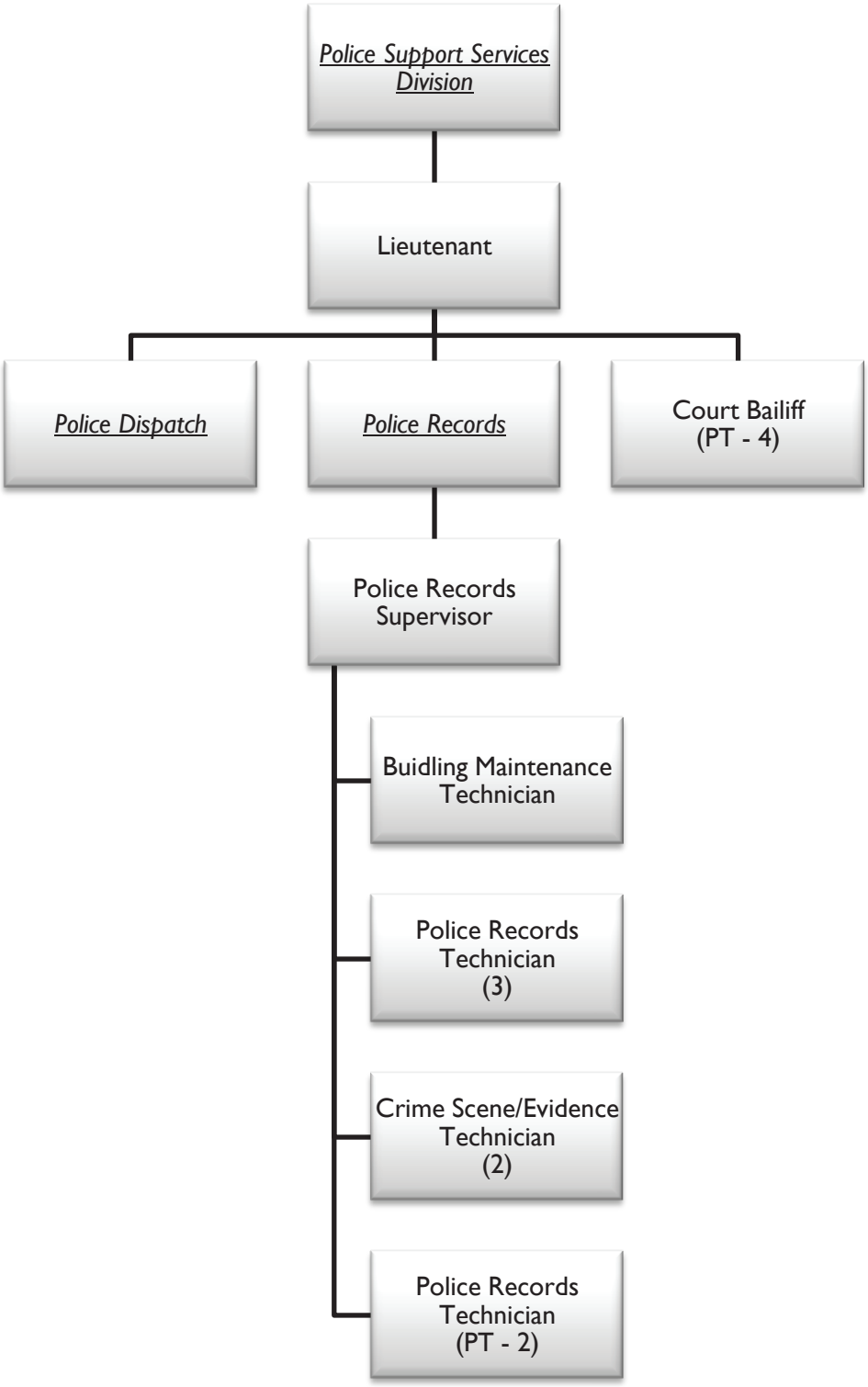
Department Description

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

Objectives

Ongoing	Ensure that all open records request are responded to in accordance with State Law
Ongoing	Ensure the safety and security of all visitors and court staff during open court sessions through proper screening and monitoring
Ongoing	Follow cleaning/maintenance schedule for the Public Safety building and surrounding grounds to create a clean, attractive and comfortable environment for employees and visitors
FY 13-14	Purchase evidence drying cabinet to allow Crime Scene Technician to process floor blood and wet evidence that will aide in solving crimes
FY 13-14	Purchase Digital Crime Scene system that allow the police to easily record, accurately document, and efficiently manage all information about a crime scene with digital security
FY 13-14	Expand Iron Sky camera system along Buford Highway to allow police dispatcher and officers to better respond to incidents along this heavily traveled corridor
FY 13-14	Upgrade and retrofit the shooting simulator that will allow for greater in-house officer training and field safety, while reducing training cost

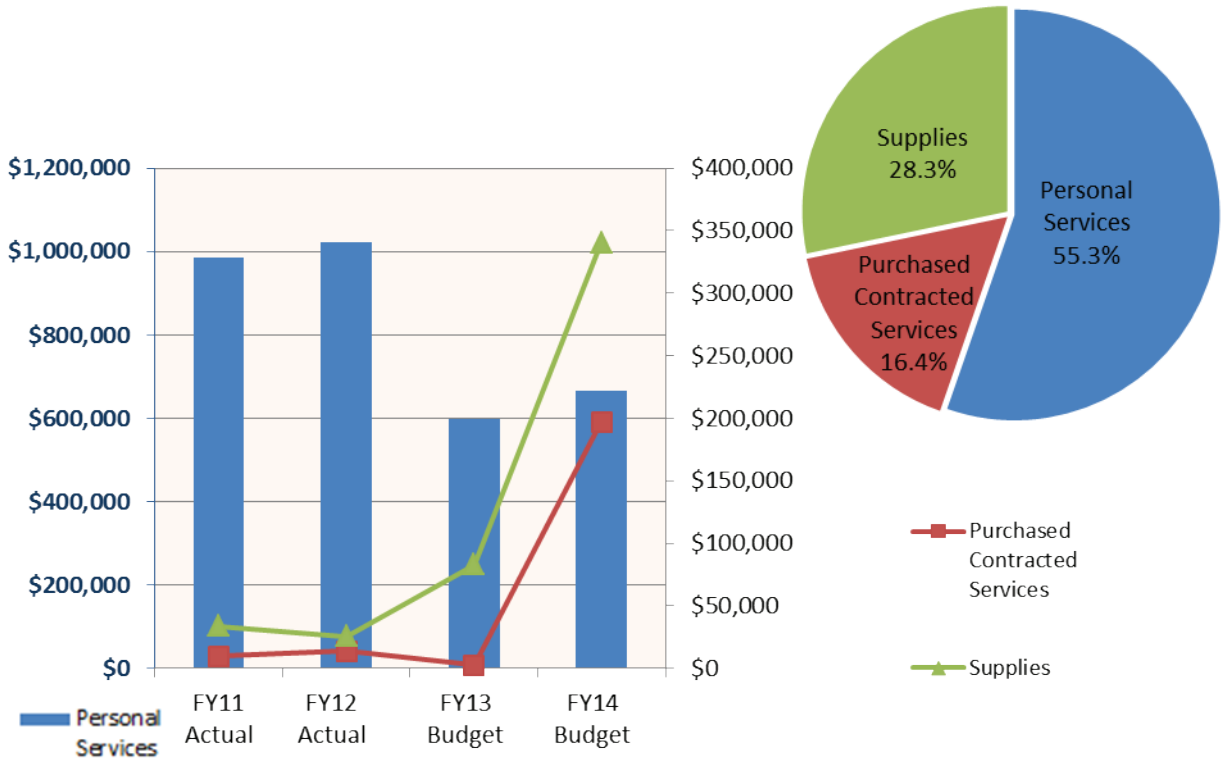
Support Services



Support Services

Police Support	FY12		FY13		FY14	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Lieutenant	1		1		1	
Police Records Supervisor	1		1		1	
Police Records Technician	3	1	3	2	3	2
Building Maintenance Technician	1		1		1	
Crime Scene/Evidence Technician			1		2	
Court Bailiff		4		4		4
Total:	6	5	7	6	8	6

Police Support Division	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$985,616	$1,021,089	$597,309	$666,305	11.6%
Purchased Contracted Services	9,941	13,575	2,310	197,370	8444%
Supplies	33,738	25,577	82,889	340,429	311%
Total:	$1,029,295	$1,060,241	$682,508	$1,204,104	76.4%



Police Uniform Division

Mission

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



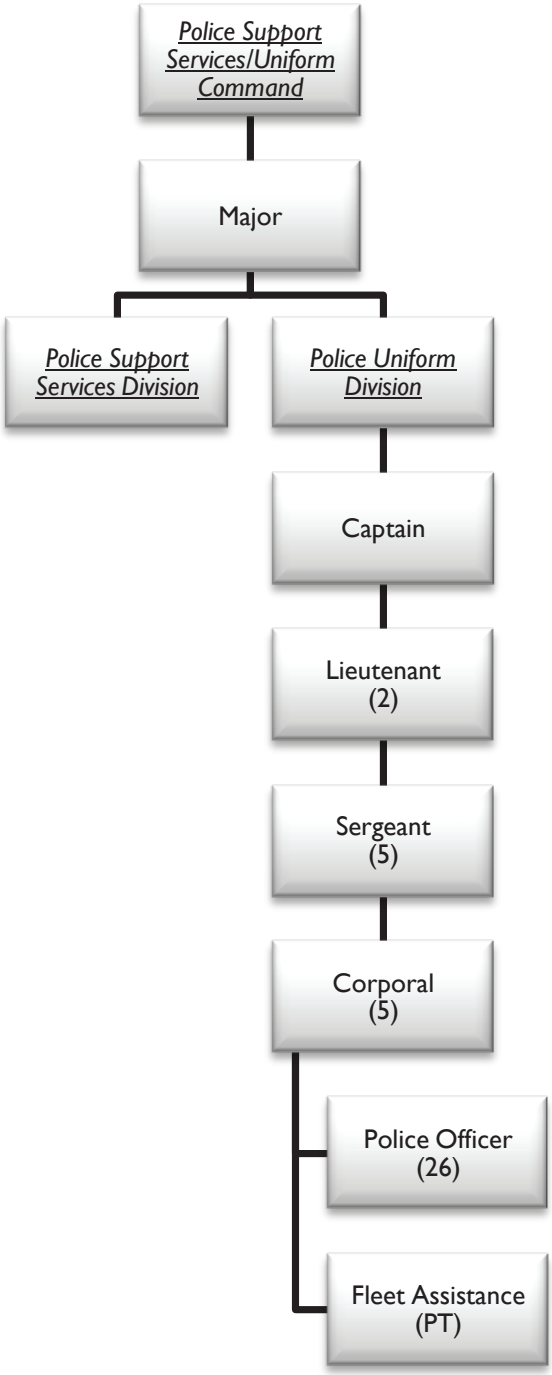
Department Description

The Police Uniform Patrol Division is the largest division within the police department and is considered "the backbone" of the agency. This division patrols the City streets 24-hours a day, 7 days a week and is often the first responders and initial investigators on calls from citizens. The Uniform Patrol Division is tasked with responding to a variety of situations including traffic accidents, suspicious people or activity, domestic disputes, thefts, robberies and many other emergency and non-emergency calls. Also included in this division is the Special Operations Unit, which includes K-9, Motors, and DUI enforcement.

Objectives

Ongoing	Provide police services in a professional, courteous and timely manner
Ongoing	Have a highly visible presence through patrols to improve the quality of life for citizens, businesses and the public
Ongoing	Prevent and deter crime through constant patrol and traffic enforcement
Ongoing	Ensure the safety of the public by working to apprehend criminal suspects
Ongoing	Provide assistance to investigative personnel and other divisions
FY 13-14	Ensure that radar and lidar speed guns are adequately maintained to state certification standards
FY 13-14	Add second K-9 unit to assist during traffic stops and searches
FY 13-14	Purchase two additional laser speed guns to improve traffic safety along heavily traveled corridors

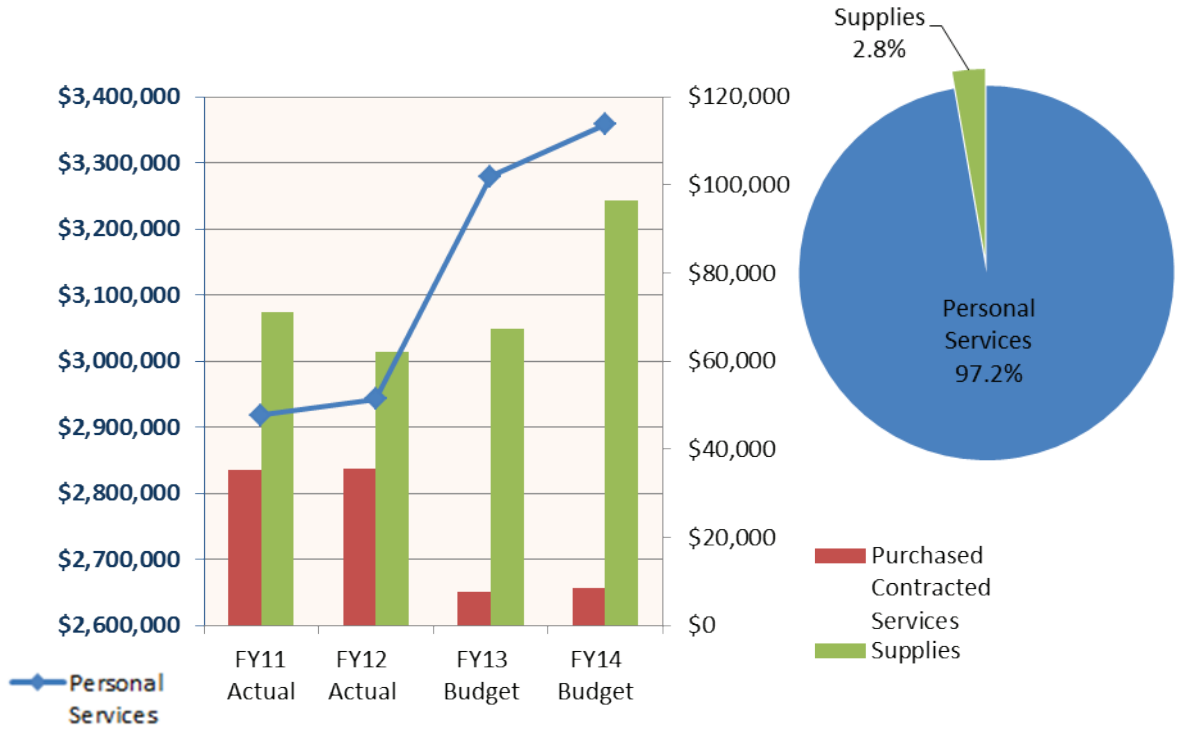
Uniform


Police Support Services/Uniform Command
Major
Police Support Services Division
Police Uniform Division
Captain
Lieutenant (2)
Sergeant (5)
Corporal (5)
Police Officer (26)
Fleet Assistance (PT)

Uniform

Police Uniform Division	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
Captain	1		1		1	
Lieutenant	3		3		3	
Corporal	5		5		5	
Sergeant	5		5		5	
Patrol Officer	27		27		26	
Fleet Assistance		1		1		1
Total:	41	1	41	1	40	1

Police Uniform Division	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$2,918,457	$2,942,430	$3,279,117	$3,357,971	2.4%
Purchased Contracted Services	35,424	35,649	7,734	8,483	9.7%
Supplies	71,060	62,162	67,319	96,486	43.3%
Total:	$3,024,941	$3,040,241	$3,354,170	$3,462,940	3.2%



Criminal Investigation

Police Criminal Investigation

Mission



The Criminal Investigation Division is charged with the investigation all criminal activity that occur within the City, the prevention of crime through focused identification and enforcement techniques, and educating the public about crime prevention measures and tips.

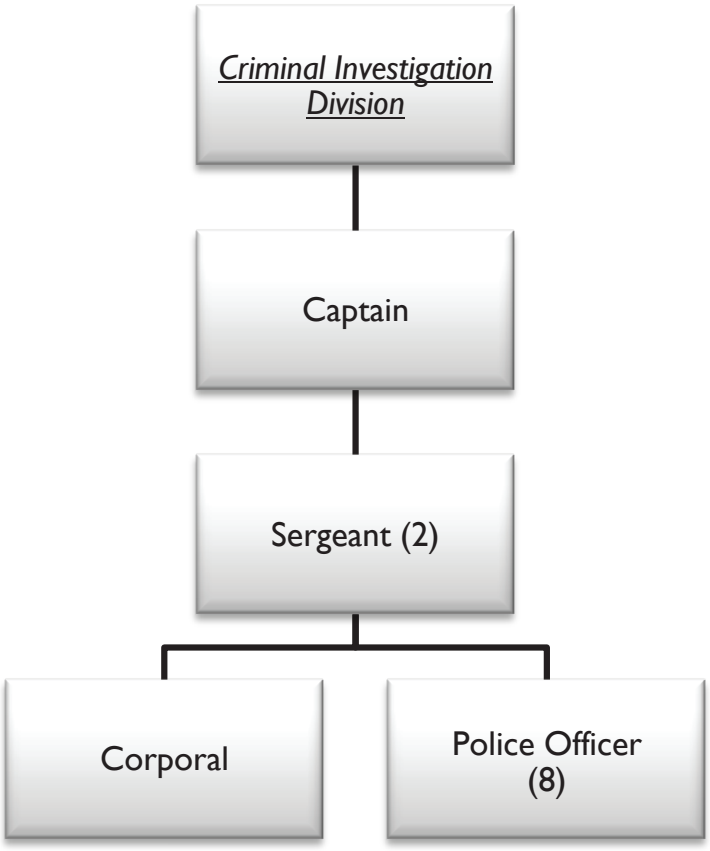
Department Description

The Criminal Investigation Division (CID) of the City of Duluth is comprised of three units, Investigations, Crime Suppression, and Community Policing. The Investigations unit is charged with investigating all types of cases including crimes against persons, property, vice and narcotics crimes. The Crime Suppression unit initiates targeted and focused suppression patrols in response to crime trends and community needs. In addition, the Community Policing unit coordinates educational programs in local schools, Neighborhood Watch programs, conducts training with residential and business groups and initiates other crime prevention related programs for the community. CID operates with the goal of identifying and apprehending offenders, recovering lost or stolen property, investigating and evaluating evidence regarding criminal activity, and assisting in the prosecution of those charges with a crime.

Objectives

Ongoing	Consolidate the Crime Suppression and Community Policing units under the Criminal Investigation Division for greater efficiency and sharing of information
Ongoing	Continue to monitor crime statistics and trends in order to better direct the activities of the Crime Suppression Unit
Ongoing	Continue efforts through the C.O.P.S. unit to educate elementary, middle and high school students about the danger of drug, gangs, bullying and negative choices
FY 13-14	Consolidate the Criminal Investigation and Community Policing unit under the Criminal Investigation Division for more efficiency and sharing of information
FY 13-14	Expand A.D.V.A.N.C.E. (Avoiding Drugs, Violence and Negative Choices Early) program to include Mason Elementary School students

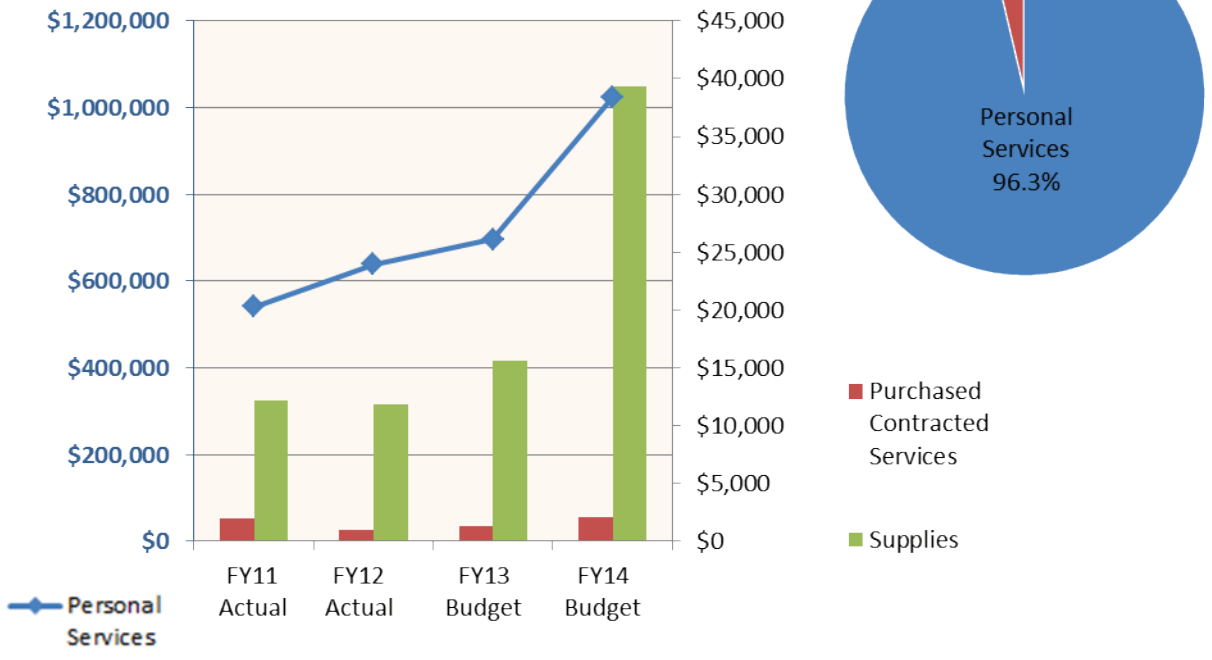
Criminal Investigation



Criminal Investigation

Criminal Investigation	FY12		FY13		FY14	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Captain	1		1		1	
Sergeant	1		1		2	
Patrol Officer	5		6		8	
Corporal Police Officer					1	
Crime Scene/Evidence Technician	1					
Total:	8	0	8	0	12	0

Criminal Investigation Division	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$541,552	$638,926	$696,622	$1,025,045	47.1%
Purchased Contracted Services	2,015	1,011	1,350	2,100	55.6%
Supplies	12,187	11,878	15,625	39,291	151%
Total	$555,755	$651,815	$713,597	$1,066,436	49.4%



Dispatch

Police Dispatch

Mission

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

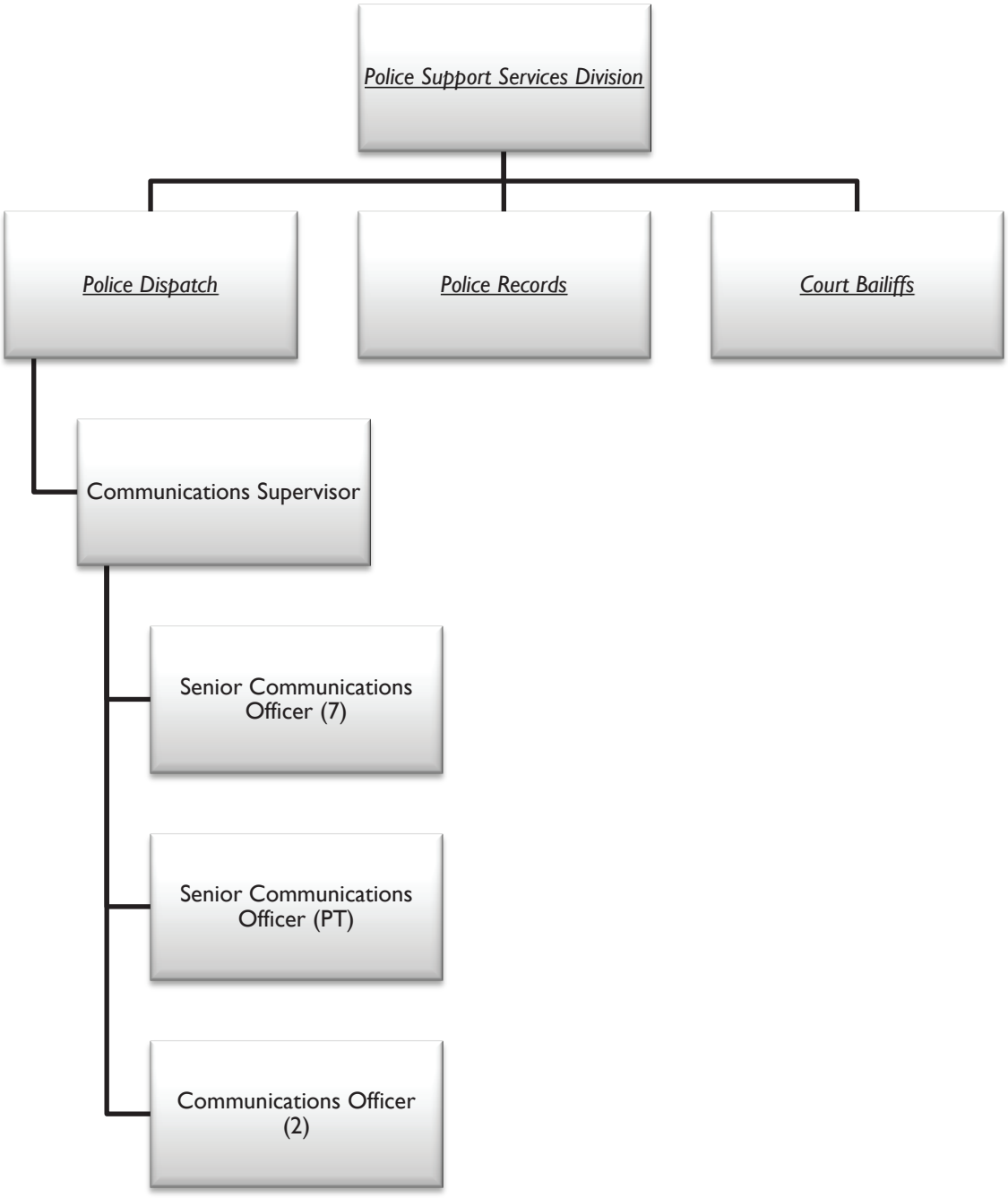
Department Description

The City of Duluth Police Dispatch Unit operates 24 hours a day, seven day a week and is responsible for answering all 911 and non-emergency calls for service. Police Dispatch Unit is also responsible for monitoring the City's camera surveillance system which operates 24 hours a day also. This unit prides itself on having dedicated, highly trained personnel who are committed to providing professional and responsive communications services.

Objectives

Ongoing	Answer all emergency and non-emergency call on a professional and courteous manner
Ongoing	Dispatch all calls for service where police service is needed
FY 13-14	Replace dispatch computers based on City policy
FY 13-14	Increase staff by adding a part time Senior Communications Officer to allow for greater flexibility in staffing and reduce the need for additional overtime

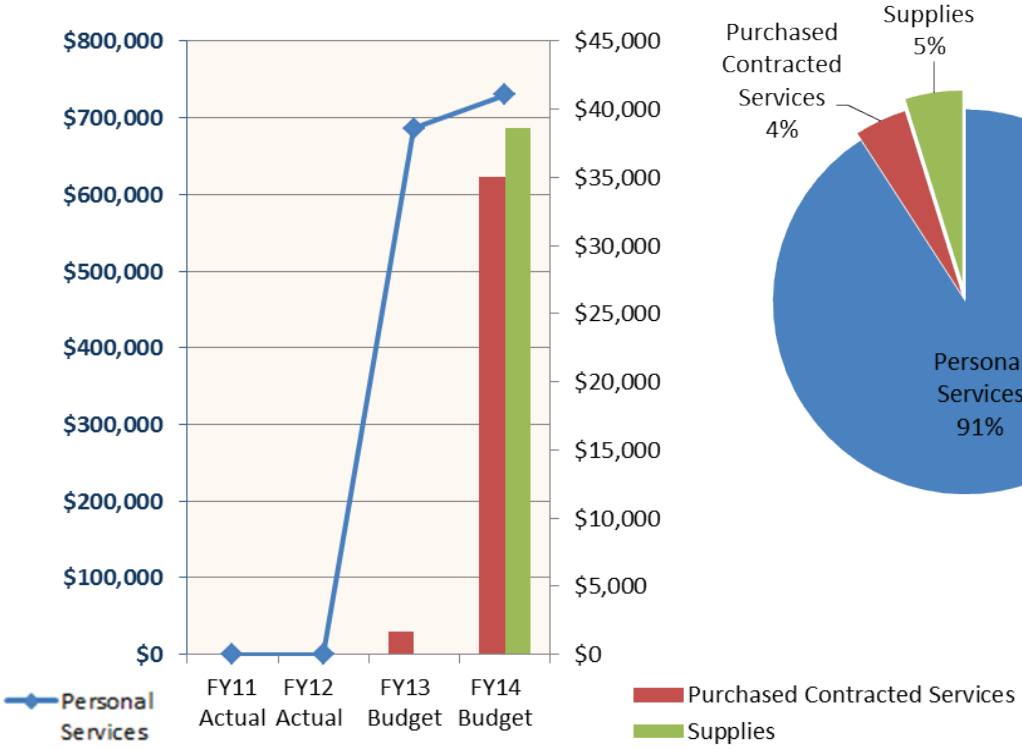
Dispatch


Police Support Services Division
Police Dispatch
Police Records
Court Bailiffs
Communications Supervisor
Senior Communications Officer (7)
Senior Communications Officer (PT)
Communications Officer (2)

Dispatch

Police Dispatch	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
Communication Supervisor	1		1		1	
Senior Communications Officer	5		8		7	1
Communications Officer	4		1		2	
Total:	10	0	10	0	10	1

Police Dispatch	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$0	$0	$686,145	$730,135	6.4%
Purchased Contracted Services	0	0	1,668	35,000	1998%
Supplies	0	0	0	38,640	N/A
Total:	$0	$0	$687,813	$803,775	16.9%

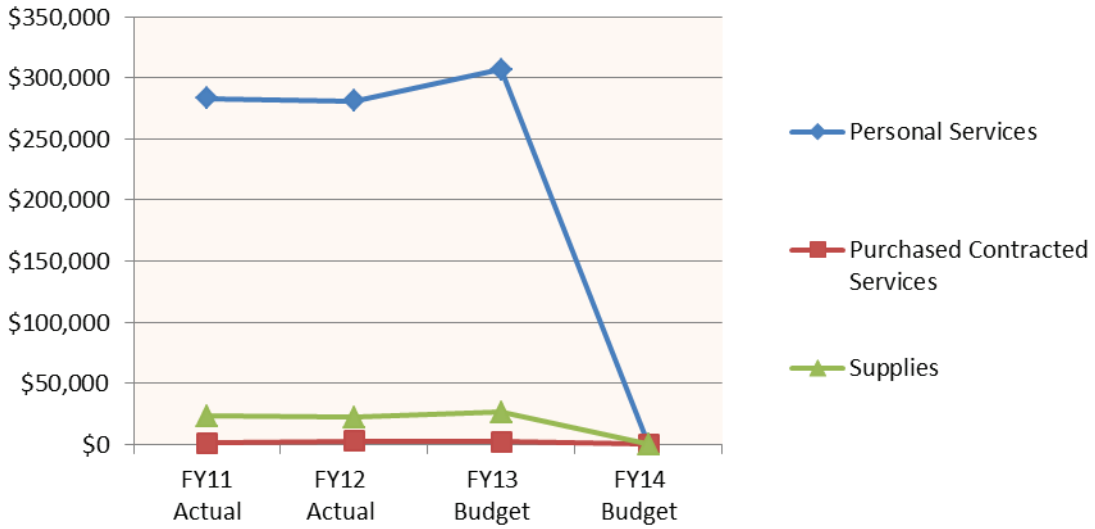


Community Policing

C.O.P.S	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
Lieutenant	1		1		0	
Sergeant	1		1		0	
Patrol Officer	3		2		0	
Total:	5	0	4	0	0	0

Community Policing Division	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$283,065	$280,881	$306,778	$0	-100%
Purchased Contracted Services	1,285	2,723	2,250	0	-100%
Supplies	23,407	22,253	26,413	0	-100%
Total:	$307,757	$305,858	$335,441	$0	-100%

Upon Police department reorganization, C.O.P. division is moved to Criminal Investigation division.



Fleet Maintenance

Police Fleet Maintenance

Mission



The Police Fleet Maintenance Unit is charged with the acquisition, maintenance and repair of the department's emergency vehicles and investigating vehicle technology related equipment to assist the officers and ensure a safe community for our citizens.

Department Description

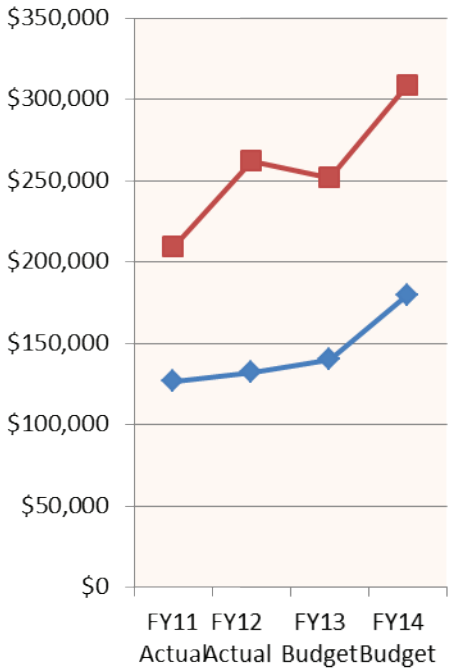
The City of Duluth Police Fleet Maintenance Unit is responsible for the purchase and additional equipment installation for all new police vehicles, along with overseeing the vehicle preventive maintenance program to ensure vehicles are inspected, maintained, and repaired on a regular basis. This unit also works with insurance carriers to file claims for vehicle accidents and damage that are insurance related. Police Fleet Maintenance handles the disposal of vehicle at the end of their useful life, either through auction or trade-in. Other duties assigned to this unit include managing the vehicle equipment leases, monitoring City wide fuel purchases and maintaining the Police Mobile Command Unit. Police Fleet Maintenance works to ensures that the department's fleet is adequately maintained to provide for safe and reliable operation for our officers and the most effective and efficient service to our citizens.

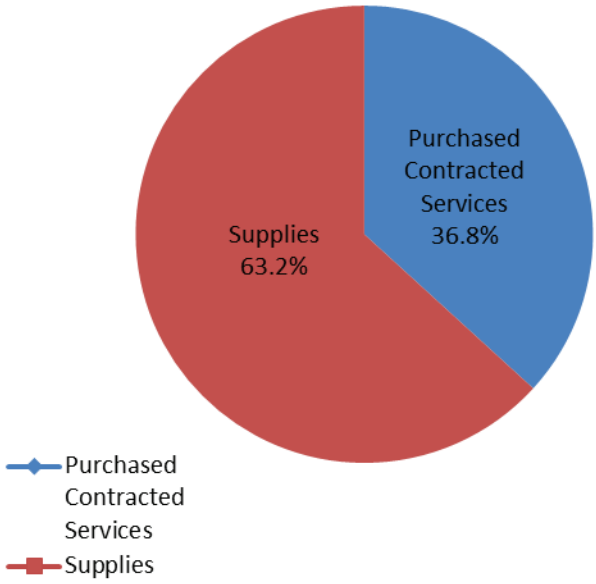
Objectives

Ongoing	Ensure that all police vehicle are maintained and repaired according to manufacturer's schedule and department guidelines
Ongoing	File all incident claim report with our insurance carrier in a timely manner to limit vehicle out of service time
Ongoing	Assist all City departments in the purchase of vehicles and equipment so that it is well suited for their needs, at the best possible price
FY 13-14	Replace in-car computer systems for marked patrol units based in the useful life of the current computers
FY 13-14	Upgrade the cell phones, satellite TV and incident command software in the Mobile Command Unit to assure the vehicles readiness

Fleet Maintenance

Vehicle Maintenance Division	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$126,695	$132,330	$140,244	$179,709	28%
Supplies	209,351	262,317	252,000	308,988	23%
Total:	$336,046	$394,648	$392,244	$488,697	25%

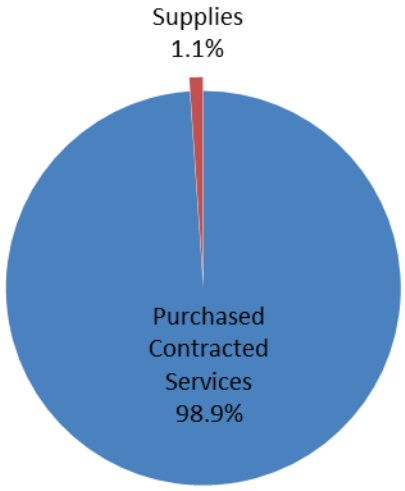


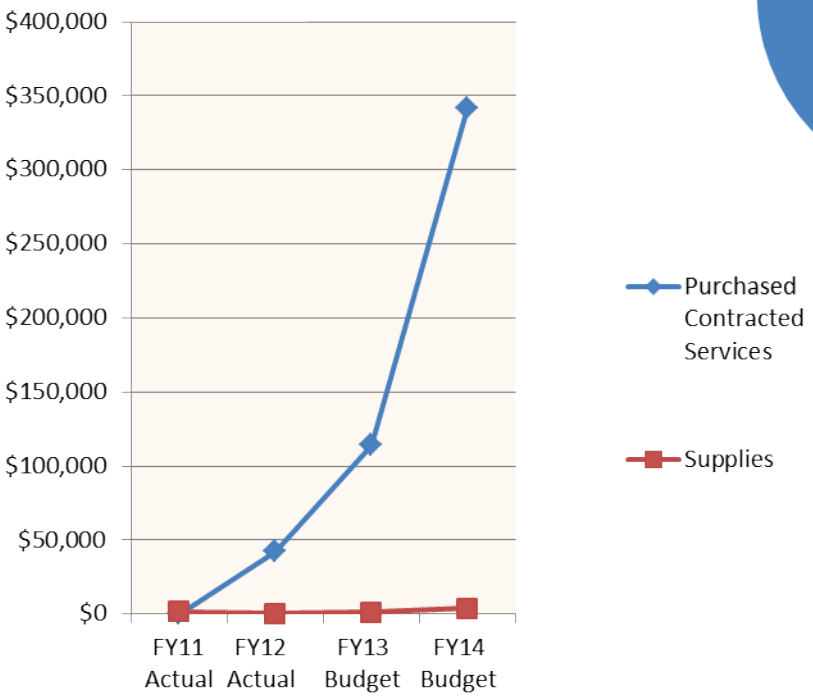


Red Light Monitoring

Red Light Monitoring	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$0	$42,259	$114,000	$342,000	200%
Supplies	1,501	541	1,260	3,780	200%
Total:	$1,501	$42,800	$115,260	$345,780	200%

Four more cameras were added for public safety at the intersections and this led to 200% expense increase in FY14.





Public Works

Mission



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

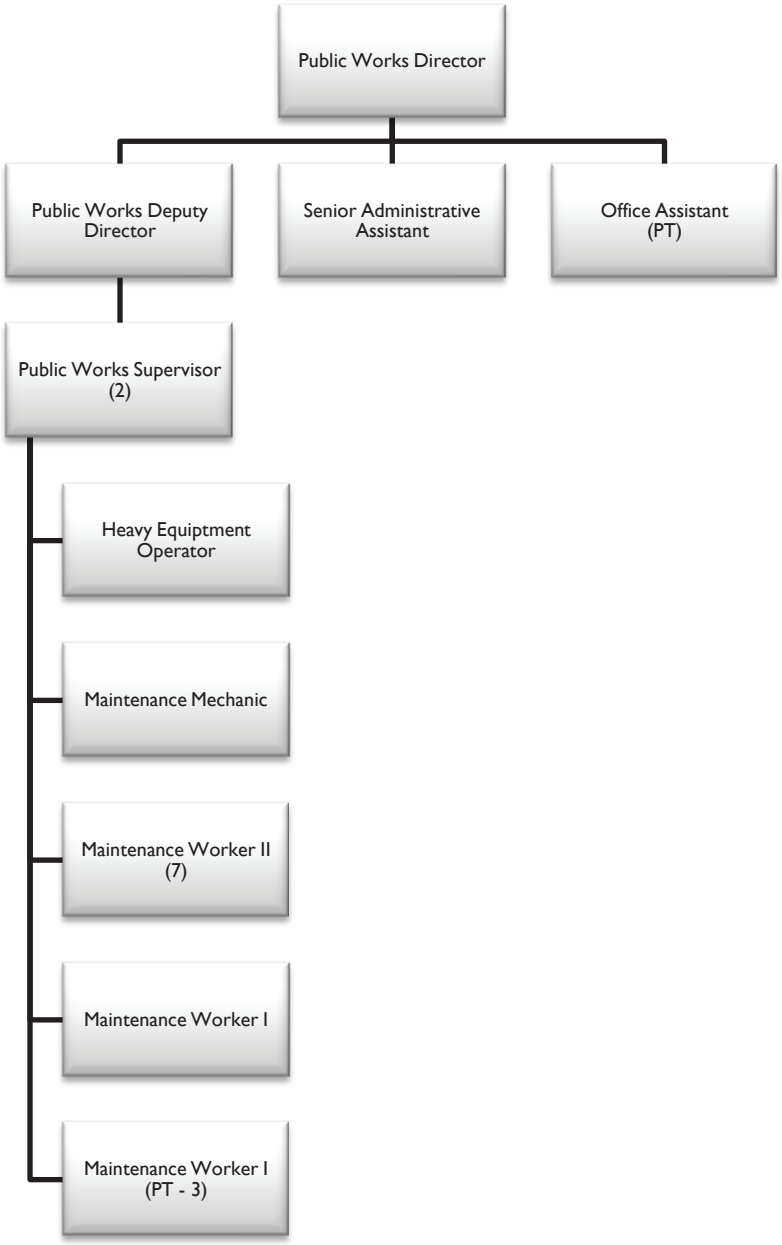
Department Description

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

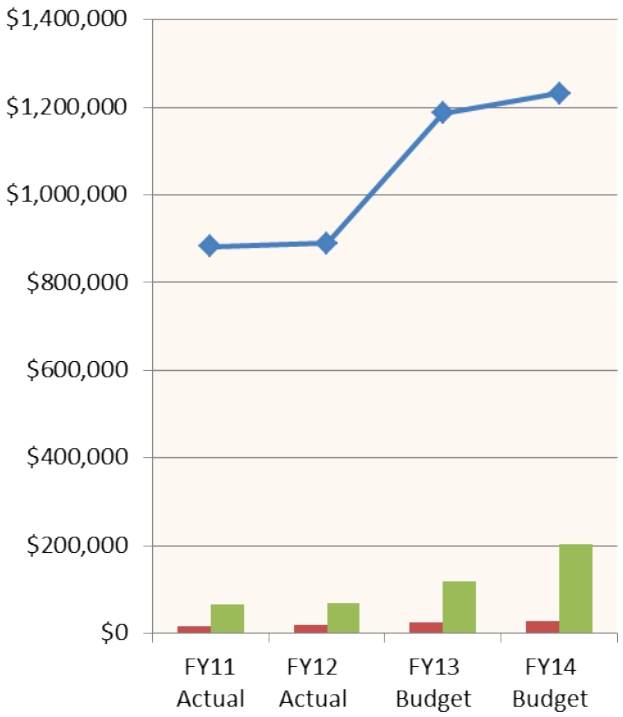
Objectives

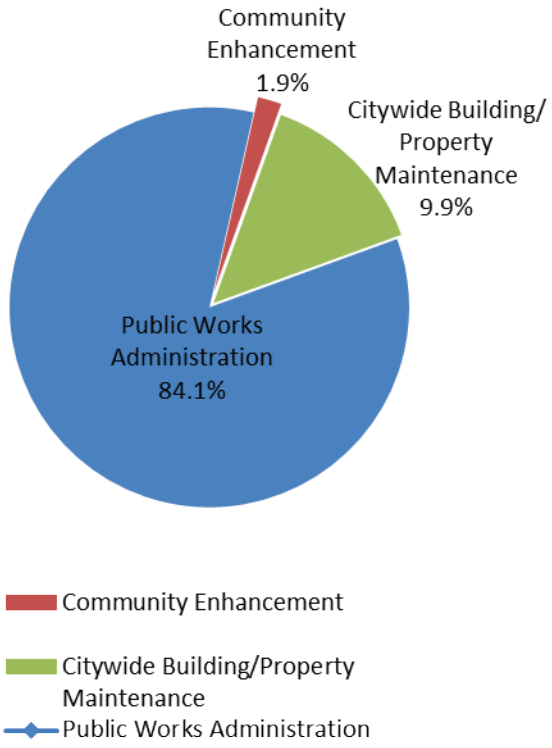
Ongoing	Direct, supervise and coordinate the operations of the Public Works Department to ensure that responsibilities and projects are performed in the most efficient, practical and cost effective manner
Ongoing	Continue to monitor and address service requests and work orders in a timely manner to provide good customer service
Ongoing	Continue and improve maintenance of City right-of-ways, highway medians and stormwater drainage system
Ongoing	Implement Pavement Management Plan to invest in paving of roadways to improve their overall condition and provide for safer vehicle travel
Ongoing	Maintain the streetlights in good working condition to enhance the beauty of the City and to provide a safe environment for vehicles and pedestrians alike
Ongoing	Provide functional and informative signage and traffic markings on all roads in accordance with state and federal laws
Ongoing	Monitor and direct the inmate labor force from Gwinnett County Department of Corrections to augment City employees in ground maintenance, etc.
Ongoing	Manage service contracts and annual inspections for all City owned building for HVAC, elevator, back flow inspections, fire system inspections, etc.

FY 13-14	Implement Collective Data Fleet Management software to track maintenance and repair schedules for all non-police vehicles
FY 13-14	Repair and replace, as needed, Veteran markers and flag that are displayed throughout the City around the Memorial Day and Veterans Day holidays remembering those who served in the armed forces
FY 13-14	Replace remaining outdoor emergency weather sirens which serve as an early warning system in case of imminent severe weather


Public Works Director
Public Works Deputy Director
Senior Administrative Assistant
Office Assistant (PT)
Public Works Supervisor (2)
Heavy Equiptment Operator
Maintenance Mechanic
Maintenance Worker II (7)
Maintenance Worker I
Maintenance Worker I (PT - 3)

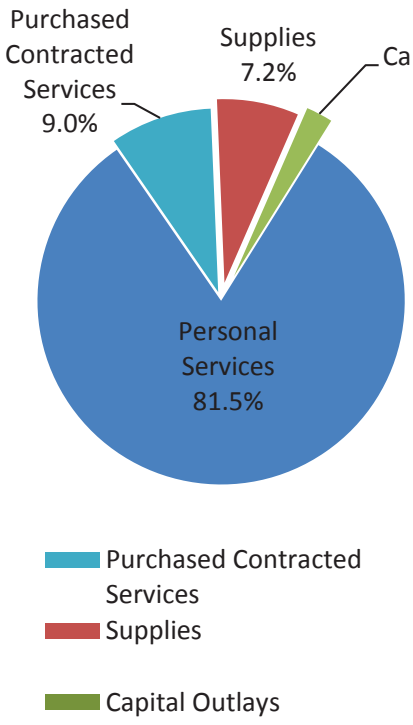
Public Works	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Public Works Administration	$882,434	$889,328	$1,185,503	$1,231,689	3.9%
Community Enhancement	15,511	18,883	24,100	28,100	16.6%
Citywide Building/Property Maintenance	64,980	68,349	118,065	204,558	73.3%
Total:	$962,926	$976,560	$1,327,668	$1,464,347	10.3%

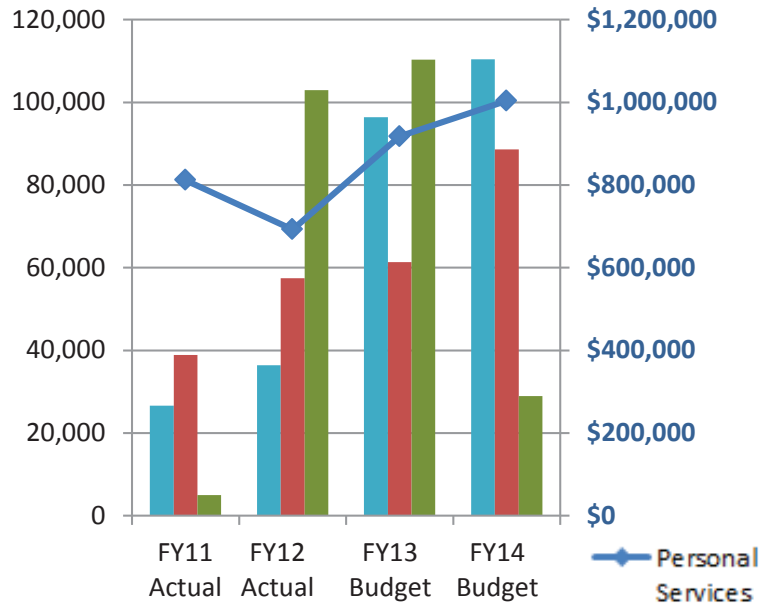




Public Works	FY12 Full Time	FY12 Part-Time	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time
Public Works Director	1		1		1	
Public Works Deputy Director	1		1		1	
Public Works Supervisor	2		1		2	
Senior Administrative Assistant			1		1	
Heavy Equipment Operator	1		1		1	
Maintenance Mechanic	1		1		1	
Maintenance Worker II	8		8		7	
Maintenance Worker I		3	1	3	1	3
Office Assistant		1		1		1
Total:	14	4	15	4	15	4

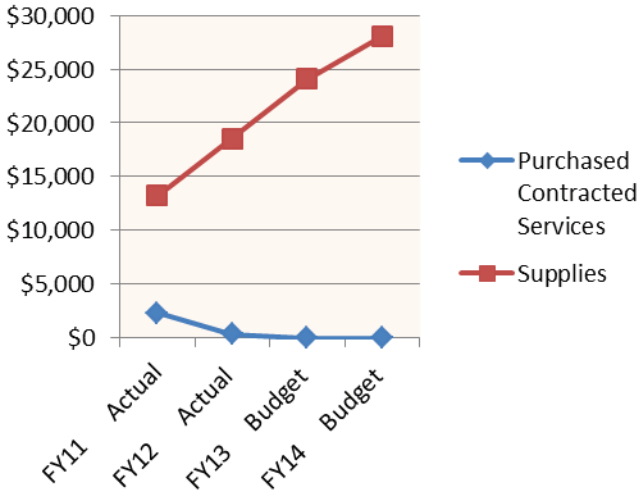
Public Works Administration	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Personal Services	$811,877	$692,472	$917,388	$1,003,722	9.4%
Purchased Contracted Services	26,656	36,432	96,404	110,425	14.5%
Supplies	38,901	57,436	61,378	88,642	44.4%
Capital Outlays	5,000	102,988	110,333	28,900	-73.8%
Total	$882,434	$889,328	$1,185,503	$1,231,689	3.9%



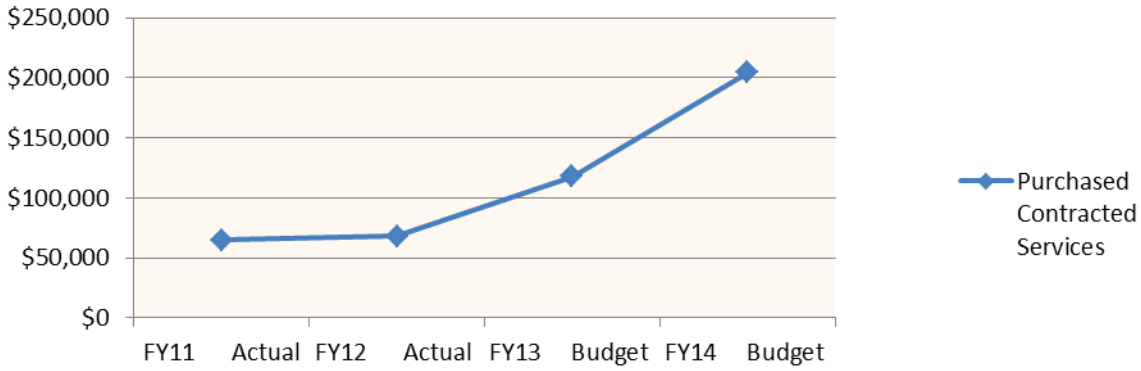


Community Enhancement	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$2,308	$348	$0	$0	N/A
Supplies	13,203	18,535	24,100	28,100	16.6%
Total:	$15,511	$18,883	$24,100	$28,100	16.6%





Citywide Building/Property Maintenance	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Adopted Budget	% Change
Purchased Contracted Services	$64,980	$68,349	$118,065	$204,558	73.3%
Total:	$64,980	$68,349	$118,065	$204,558	73.3%



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

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**206 Greenspace Program**				
Revenue					
341395	Developer Assessments	$0	$0	$0	$0
Department	**6220 Park Areas**				
341395	Developer Assessments	0	0	0	0
Department Total: Park Areas		**0**	**0**	**0**	**0**
Revenue Totals		0	0	0	0
Expenses					
Department	**6220 Park Areas**				
522149	Landscaping	0	0	0	0
541100	Land	0	0	0	0
541200	Site Improvements	0	0	0	0
Department Total: Park Areas		**0**	**0**	**0**	**0**
Revenue Totals:		0	0	0	0
Expense Totals		0	0	0	0
Fund Total: Greenspace Program		**$0**	**$0**	**$0**	**$0**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**207 Landscaping/Tree Fund**				
Revenue					
341395	Developer Assessments	$0	$0	$0	$0
391210	Transfer From Fund 100	0	0	0	0
Revenue Totals		0	0	0	0
Expenses					
521303	Maintenance Tech/ Contracts	0	0	0	0
Department	**4226 Other Maintenance**				
521300	Technical Services	0	0	0	0
521303	Maintenance Tech/ Contracts	0	0	0	0
522149	Landscaping	500	1,453	4,500	0
Department Total: Other Maintenance		**500**	**1,453**	**4,500**	**0**
Revenue Totals:		0	0	0	0
Expense Totals		500	1,453	4,500	0
Fund Total: Landscaping/Tree Fund		**($500)**	**($1,453)**	**($4,500)**	**$0**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**208 Sidewalk Fund**				
Revenue					
341395	Developer Assessments	$0	$0	$0	$0
Revenue Totals		0	0	0	0
Expenses					
Department	**4224 Sidewalks & Crosswalks**				
541400	Infrastructure	0	0	8,000	0
Department Total: Sidewalks & Crosswalks		**0**	**0**	**8,000**	**0**
Revenue Totals:		0	0	0	0
Expense Totals		0	0	8,000	0
Fund Total: Sidewalk Fund		**$0**	**$0**	**($8,000)**	**$0**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**209 Public Art**				
Revenue					
371005	Donations	$0	$0	$0	$1,000
391210	Transfer From Fund 100	0	0	0	25,000
Revenue Totals		0	0	0	26,000
Expenses					
Department	**6170 Spectator Recreation**				
521300	Technical Services	0	0	0	25,000
Department Total: Spectator Recreation		**0**	**0**	**0**	**25,000**
Revenue Totals:		0	0	0	26,000
Expense Totals		0	0	0	25,000
Fund Total: Public Art		**$0**	**$0**	**$0**	**$1,000**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**210 Police Federal Drug Fund**				
Revenue					
351360	Sale of Confiscated Property	$54,235	$0	$20,000	$20,000
361000	Interest Income - Checking	2	0	0	0
389000	Miscellaneous Revenue	0	0	0	0
391200	Transfer to Fund 100	0	0	0	0
Revenue Totals		54,237	0	20,000	20,000
Expenses					
Department	**3210 Police Administration**				
523600	Dues & Professional Fees	0	0	0	0
531104	Supplies	0	0	0	0
531603	Police Equipment	291,929	62,331	60,000	50,000
542100	Machinery	0	0	0	0
542200	Vehicles	0	0	0	0
611000	Transfer to Fund 100	5,001	3,999	4,000	2,800
Department Total: Police Administration		**296,930**	**66,330**	**64,000**	**52,800**
Department	**3220 Crime Control & Investigation**				
573000	Payments to Others	0	0	0	0
Department Total: Crime Control & Investigation		**0**	**0**	**0**	**0**
Revenue Totals:		54,237	0	20,000	20,000
Expense Totals		296,930	66,330	64,000	52,800
Fund Total: Police Federal Drug Fund		**($242,693)**	**($66,330)**	**($44,000)**	**($32,800)**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**211** **Police State Drug Fund**				
Revenue					
351360	Sale of Confiscated Property	$15,537	$15,813	$15,000	$15,000
361000	Interest Income - Checking	1	0	0	0
391200	Transfer to Fund 100	0	0	0	0
Revenue Totals		15,538	15,813	15,000	15,000
Expenses					
Department	**3210** **Police Administration**				
523600	Dues & Professional Fees	0	0	0	0
531603	Police Equipment	9,077	0	50,000	50,000
542100	Machinery	0	0	0	0
573003	Police Seizures in Escrow	0	0	0	0
Department Total: Police Administration		**9,077**	**0**	**50,000**	**50,000**
Revenue Totals:		15,538	15,813	15,000	15,000
Expense Totals		9,077	0	50,000	50,000
Fund Total: Police State Drug Fund		**$6,461**	**$15,813**	**($35,000)**	**($35,000)**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Fund	**221**	**Operation Drive Smart**			
Revenue					
331150	Federal Grants	$38,700	$39,000	$0	$0
Revenue Totals		38,700	39,000	0	0
Expenses					
Department	**3250**	**Special Detail Services**			
522202	Vehicle Repairs/Maintenance	148	0	0	0
523500	Travel/Parking	206	0	0	0
523700	Certification/ Educ/Training	0	0	0	0
531100	Office Supplies	13,500	13,707	0	0
611039	Transfer to Mounted Patrol 580	3,680	3,438	0	0
611040	Transfer to COPS 581	28,290	25,185	72,176	0
Department Total: Special Detail Services		**45,825**	**42,331**	**72,176**	**0**
Revenue Totals:		38,700	39,000	0	0
Expense Totals		45,825	42,331	72,176	0
Fund Total: Operation Drive Smart		**($7,124.96)**	**($3,330.72)**	**($72,176.00)**	**$0**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Fund	**222**	**HEAT Grant**			
Revenue					
331150	Federal Grants	$33,341	$19,685	$5,000	$0
389000	Miscellaneous Revenue	0	0	0	0
391210	Transfer From Fund 100	86,975	83,080	39,259	0
Revenue Totals		120,316	102,765	44,259	0
Expenses					
Department	**3235**	**Traffic Control**			
511000	Salaries & Wages	75,255	76,734	31,793	0
511300	Overtime	5,960	6,015	2,003	0
512100	Group Insurance	10,230	9,404	2,360	0
512200	FICA Tax	7,690	6,330	2,586	0
512400	Retirement Contrib/Pension	8,900	3,002	2,721	0
522202	Vehicle Repairs/Maintenance	8,090	15,171	0	0
522206	Repairs & Maint - Equipment	0	0	0	0
523700	Certification/ Educ/Training	250	720	0	0
531603	Police Equipment	11,694	463	2,610	0
Department Total: Traffic Control		**128,069**	**117,839**	**44,073**	**0**
Revenue Totals:		120,316	102,765	44,259	0
Expense Totals		128,069	117,839	44,073	0
Fund Total: HEAT Grant		**($7,754)**	**($15,074)**	**$186**	**$0**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**227 Byrne Recovery JAG Grant PD 74**				
Revenue					
331150	Federal Grants	$8,506	$0	$0	$0
Revenue Totals		8,506	0	0	0
Expenses					
Department	**3220 Crime Control & Investigation**				
531600	Small Equipment	9,355	65	0	0
Department Total: Crime Control & Investigation		**9,355**	**65**	**0**	**0**
Revenue Totals:		8,506	0	0	0
Expense Totals		9,355	65	0	0
Fund Total: Byrne Recovery JAG Grant PD 74		**($849)**	**($65)**	**$0**	**$0**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**280 Rental Motor Vehicle Tax Fund**				
Revenue					
314400	Excise Tax Rental Motor Veh	$32,756	$34,974	$33,600	$39,600
361000	Interest Income - Checking	1	0	0	0
391210	Transfer From Fund 100	0	0	0	0
Revenue Totals		32,757	34,974	33,600	39,600
Expenses					
Department	**7550 Downtown Development**				
531103	Signs/Banners	21,715	74,023	100,000	65,492
Department Total: Downtown Development		**21,715**	**74,023**	**100,000**	**65,492**
Revenue Totals:		32,757	34,974	33,600	39,600
Expense Totals		21,715	74,023	100,000	65,492
Fund Total: Rental Motor Vehicle Tax Fund		**$11,042**	**($39,049)**	**($66,400)**	**($25,892)**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**281 Police Technology Fund**				
Revenue					
361000	Interest Income - Checking	$0	$0	$0	$0
391210	Transfer From Fund 100	82,885	66,102	150,000	0
391276	Transfer from Fund 745	0	0	0	112,000
Revenue Totals		82,886	66,102	150,000	112,000
Expenses					
611000	Transfer to Fund 100	0	0	0	0
Department	**9000 Other Financing Uses**				
611000	Transfer to Fund 100	100,000	63,000	150,000	112,000
Department Total: Other Financing Uses		**100,000**	**63,000**	**150,000**	**112,000**
Revenue Totals:		82,886	66,102	150,000	112,000
Expense Totals		100,000	63,000	150,000	112,000
Fund Total: Police Technology Fund		**($17,114)**	**$3,102**	**$0**	**$0**

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

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**506 Stormwater Utility**				
Revenue					
319100	Interest on Delinquent Taxes	$0	$601	$800	$950
319101	Tax Penalty	0	2,667	3,000	2,300
344260	Stormwater Utility Charges	0	775,548	725,000	735,000
344261	Stormwater Utility Charges - 2011	0	0	0	0
Revenue Totals		0	778,816	728,800	738,250
Expenses					
Department	**4320 Stormwater Collection & Disposal**				
511000	Salaries & Wages	0	164,223	181,916	184,209
511101	Part Time Salaries & Wages	0	665	16,731	334
511300	Overtime	0	0	990	400
512100	Group Insurance	0	29,536	62,904	60,965
512200	FICA Tax	0	12,334	15,306	14,118
512400	Retirement Contrib/Pension	0	2,205	15,755	14,791
521300	Technical Services	0	24,912	37,500	0
522202	Vehicle Repairs/Maintenance	0	0	1,050	750
522206	Repairs & Maint - Equipment	0	0	0	1,000
522209	Repairs & Maint - Drainage	0	18,103	665,927	301,403
522321	Linen/Uniform Rental Service	0	0	1,560	750
523203	Cell Phones	0	0	450	1,080
523700	Certification/ Educ/Training	0	0	3,200	2,500
531100	Office Supplies	0	16	670	1,000
531104	Supplies	0	8,201	26,210	20,000
531270	Fuel & Oil	0	0	4,830	4,950
541200	Site Improvements	0	0	10,000	20,000
542200	Vehicles	0	42,760	147,140	110,000
542400	Computers	0	0	0	0
Department Total: Stormwater Collection & Disposal		**0**	**302,956**	**1,192,139**	**738,250**
Revenue Totals:		0	778,816	728,800	738,250
Expense Totals		0	302,956	1,192,139	738,250
Fund Total: Stormwater Utility		**$0**	**$475,860**	**($463,339)**	**$0**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**580 Mounted Patrol**				
Revenue					
391210	Transfer From Fund 100	$0	$0	$0	$0
391221	Transfer from Oper Drive Smart	3,680	3,438	0	0
391273	Transfer from Fund 581 COPS	0	0	7,000	8,000
Revenue Totals		3,680	3,438	7,000	8,000
Expenses					
Department	**3230 Mounted Patrol**				
531104	Supplies	4,123	4,529	8,000	8,000
611000	Transfer to Fund 100	0	0	0	0
Department Total: Mounted Patrol		**4,123**	**4,529**	**8,000**	**8,000**
Revenue Totals:		3,680	3,438	7,000	8,000
Expense Totals		4,123	4,529	8,000	8,000
Fund Total: Mounted Patrol		**($443)**	**($1,091)**	**($1,000)**	**$0**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**581 COPS Fundraiser/Donations**				
Revenue					
371005	Donations	$4,175	$6,333	$7,870	$0
391210	Transfer From Fund 100	0	0	0	0
391221	Transfer from Oper Drive Smart	28,290	25,185	72,176	0
Revenue Totals		32,465	31,518	80,046	0
Expenses					
Department	**3210 Police Administration**				
531104	Supplies	0	0	0	0
Department Total: Police Administration		**0**	**0**	**0**	**0**
Department	**3225 Youth Investigation & Control**				
523500	Travel/Parking	0	0	0	0
531104	Supplies	17,400	23,592	73,046	10,000
611000	Transfer to Fund 100	0	0	0	0
611039	Transfer to Mounted Patrol 580	0	0	7,000	8,000
Department Total: Youth Investigation & Control		**17,400**	**23,592**	**80,046**	**18,000**
Revenue Totals:		32,465	31,518	80,046	0
Expense Totals		17,400	23,592	80,046	18,000
Fund Total: COPS Fundraiser/Donations		**$15,065**	**$7,926**	**$0**	**($18,000)**

Internal Service Funds account for the financing of goods or services provided by one department to other departments of the city. Duluth has two funds, Worker's Compensation and Health Reimbursement Account (HRA). The City self-insures for worker's compensation and the Workers Compensation Fund is used to account for this cost in all citywide departments. The HRA fund was created when the City increased the employee health insurance deductible. The savings resulting from the increased deductible is transferred to this fund and used to reimbursement employees for any health related expenditures above the original $1,000 deductible. It also funds the activities of the Employee Wellness Program.

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**600 Worker's Compensation**				
Revenue					
361001	Investment Income	$3,794	$4,425	$5,700	$4,800
389000	Miscellaneous Revenue	0	0	0	0
391210	Transfer From Fund 100	0	250,000	250,000	250,000
Revenue Totals		3,794	254,425	255,700	254,800
Expenses					
Department	**1555 Risk Management**				
523102	Insurance Workers Comp	20,890	27,069	34,415	35,000
523602	Bank/Credit Card Fees	315	291	725	300
552100	Annual Assessments	5,535	3,929	9,285	11,650
552200	Claims	4,357	41,573	8,213	8,000
552500	Claims - City Manager	0	0	1,000	1,000
552501	Claims - City Clerk	0	1,463	1,062	1,000
552502	Claims - Business Office	0	2,786	1,000	1,000
552503	Claims - Marketing & Public Rel	0	0	1,000	1,000
552504	Claims - Planning & Development	0	0	1,000	1,000
552505	Claims - Parks & Recreation	4,069	4,742	30,831	10,000
552506	Claims - Public Works	4,688	22,554	24,669	15,000
552507	Claims - Police Administration	0	0	1,000	1,000
552508	Claims - CID	0	0	1,000	2,000
552509	Claims - COPS	0	0	1,000	0
552510	Claims - Police Support Services	4,204	1,117	1,000	1,000
552511	Claims - Court	0	0	3,500	3,500
552512	Claims - Police Uniform	100,400	47,388	78,000	75,000
611000	Transfer to Fund 100	0	0	0	0
Department Total: Risk Management		**144,457**	**152,913**	**198,700**	**167,450**
Revenue Totals:		3,794	254,425	255,700	254,800
Expense Totals		144,457	152,913	198,700	167,450
Fund Total: Worker's Compensation		**($140,663)**	**$101,512**	**$57,000**	**$87,350**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**601**	**Health Reimbursement Account**			
Revenue					
391210	Transfer From Fund 100	$0	$83,748	$83,748	$83,748
Revenue Totals		0	83,748	83,748	83,748
Expenses					
Department	**1555**	**Risk Management**			
512901	Health & Wellness	0	0	0	10,000
552101	Administrative Fees	0	6,371	7,323	7,200
552500	Claims - City Manager	0	415	1,471	1,471
552501	Claims - City Clerk	0	1,000	4,000	2,204
552502	Claims - Business Office	0	3,875	5,870	7,789
552503	Claims - Marketing & Public Rel	0	1,000	1,264	1,264
552504	Claims - Planning & Development	0	1,000	5,453	5,453
552505	Claims - Parks & Recreation	0	3,565	6,426	6,426
552506	Claims - Public Works	0	955	7,951	7,951
552507	Claims - Police Administration	0	256	1,786	1,786
552508	Claims - CID	0	1,679	4,629	7,502
552509	Claims - COPS	0	1,000	2,873	0
552510	Claims - Police Support Services	0	1,133	9,589	9,589
552511	Claims - Court	0	2,000	3,509	3,509
552512	Claims - Police Uniform	0	4,627	21,604	11,604
Department Total: Risk Management		**0**	**28,877**	**83,748**	**83,748**
Revenue Totals:		0	83,748	83,748	83,748
Expense Totals		0	28,877	83,748	83,748
Fund Total: Health Reimbursement Account		**$0**	**$54,871**	**$0**	**$0**

Trust & Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for other agencies/governments other than the reporting government. Beginning in FY 2014, Duluth created the Municipal Court agency fund to capture all fines and fees collected by the City's Municipal Court that will ultimately be paid to other appropriate taxing agencies. The residual fine amount is then transferred to the City's General Fund.

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**745 Municipal Court Fund**				
Revenue					
351170	Court Fines	$0	$0	$0	$3,104,000
351200	Bonds & Forfeitures	0	0	0	215,000
Revenue Totals		0	0	0	3,319,000
Expenses					
Department	**2000 Municipal Court**				
523801	Software Licenses	0	0	0	14,000
572001	Peace Officers A & B	0	0	0	88,000
572002	Peace Officer Training	0	0	0	153,000
572003	Local Victim Assistance	0	0	0	82,000
572004	Georgia Crime Victims	0	0	0	3,000
572005	Brain & Spinal Injury	0	0	0	8,000
572006	Crime Lab Fee	0	0	0	3,000
572007	Jail Construction	0	0	0	165,000
572008	County Drug Abuse	0	0	0	11,000
572009	IDF	0	0	0	165,000
572010	Drivers Education Fund	0	0	0	75,000
573001	Cash Bond Refund	0	0	0	150,000
611000	Transfer to Fund 100	0	0	0	2,290,000
611013	Transfer to 281 Police Tech Fund	0	0	0	112,000
Department Total: Municipal Court		**0**	**0**	**0**	**3,319,000**
Revenue Totals:		0	0	0	3,319,000
Expense Totals		0	0	0	3,319,000
Fund Total: Municipal Court Fund		**$0**	**$0**	**$0**	**$0**

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

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**700**	**Downtown Development Authority**			
Revenue					
331352	Federal Grant LCI	$50,000	$0	$0	$0
336001	CID	5,000	0	0	0
347300	Red Clay/ Eddie Owen Presents	0	0	0	0
361000	Interest Income - Checking	1,047	1,016	984	750
361001	Investment Income	480	13	0	0
371005	Donations	0	0	0	0
389000	Miscellaneous Revenue	100,273	94,330	0	0
391210	Transfer From Fund 100	443,229	668,214	666,357	668,213
391232	Transfer from Fund 350	0	0	0	0
391233	Transfer from Fund 360	0	0	0	0
392200	Sale of Property/ Capital Assets	55,100	0	45,000	0
Revenue Totals		655,130	763,573	712,341	668,963
Expenses					
Department	**6191**	**Red Clay Renovations**			
521200	Professional Services	38,352	11,154	0	0
541200	Site Improvements	0	17,700	367,875	0
Department Total: Red Clay Renovations		**38,352**	**28,854**	**367,875**	**0**
Department	**7550**	**Downtown Development**			
521200	Professional Services	0	0	3,000	96,643
522310	Rental of Land & Buildings	0	0	0	0
523300	Advertising/Public Notices	330	0	0	0
523301	Advertising/Promotions	0	0	0	0
523602	Bank/Credit Card Fees	136	40	0	0
523700	Certification/ Educ/Training	0	1,453	1,720	1,500
523850	Contract Labor	0	0	65,625	80,000
531102	Building Supplies	0	0	0	0
541100	Land	2,300	0	0	0
575000	Loss on Disposal - Fixed Assets	0	0	0	0
582100	Bond Interest	624,489	554,979	242,537	218,213
584000	Issuance Costs	28,730	27,805	14,581	1,815
611046	Transfer to Fund 340	0	752,923	0	0
Department Total: Downtown Development		**655,985**	**1,337,200**	**327,463**	**398,171**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**700 Downtown Development Authority**				
Expenses					
Department	**7551 Pedestrian Walkway**				
521200	Professional Services	80,874	0	0	0
541200	Site Improvements	0	0	40,000	0
Department Total: Pedestrian Walkway		**$80,874**	**$0**	**$40,000**	**$0**
Department	**7552 Livable Center Initiative**				
521200	Professional Services	$105,000	$0	$0	$0
541200	Site Improvements	0	0	0	0
Department Total: Livable Center Initiative		**105,000**	**0**	**0**	**0**
Department	**7553 Downtown Facade Imp**				
521200	Professional Services	0	0	0	0
541200	Site Improvements	0	0	7,850	10,000
Department Total: Downtown Facade Imp		**0**	**0**	**7,850**	**10,000**
Revenue Totals:		655,130	763,573	712,341	668,963
Expense Totals		880,210	1,366,054	743,188	408,171
Fund Total: Downtown Development Authority		**($225,080)**	**($602,480)**	**($30,847)**	**$260,792**

City of Duluth

Budget Worksheet Report

Account Number	Description	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
Fund	**770 Urban Redevelopment**				
Revenue					
361000	Interest Income - Checking	$0	$0	$0	$0
361001	Investment Income	0	0	0	0
391200	Transfer to Fund 100	765,460	0	0	0
391210	Transfer From Fund 100	0	767,625	768,970	710,323
391230	Transfer from SPLOST 2005	313,865	312,205	315,268	312,858
391232	Transfer from Fund 350	0	0	0	0
391235	Transfer from SPLOST 2001	0	0	0	0
Revenue Totals		1,079,325	1,079,830	1,084,238	1,023,181
Expenses					
523601	Management Fees	0	0	0	0
523602	Bank/Credit Card Fees	0	0	0	0
582300	Interest Expense	462,214	437,634	414,238	228,180
Department	**1595 General Administration Fees**				
523602	Bank/Credit Card Fees	0	0	0	0
Department Total: General Administration Fees		**0**	**0**	**0**	**0**
Department	**7320 Urban Redevelopment**				
582100	Bond Interest	0	0	0	0
Department Total: Urban Redevelopment		**0**	**0**	**0**	**0**
Department	**8000 Debt Service**				
584000	Issuance Costs	25,131	23,789	0	9,921
Department Total: Debt Service		**25,131**	**23,789**	**0**	**9,921**
Department	**9000 Other Financing Uses**				
611000	Transfer to Fund 100	0	0	0	0
611015	Transfer to City Hall Build	0	0	0	0
611047	Transfer to Fund 350	0	0	0	0
Department Total: Other Financing Uses		**0**	**0**	**0**	**0**
Revenue Totals:		1,079,325	1,079,830	1,084,238	1,023,181
Expense Totals		487,345	461,424	414,238	238,101
Fund Total: Urban Redevelopment		**$591,980**	**$618,406**	**$670,000**	**$785,080**

Overview

The Capital Improvement Program (CIP) assists in the planning, acquisition, and financing of capital projects. Capital project funds are designated to account for all activity, revenues and expenditures, on each capital project. Among the benefits of the City's CIP is that it:

- Allows the City to clearly assess its needs,
- Ensures projects that are proposed are the ones that will best serve the community,
- Promotes financial stability through long term planning of resources and needs,
- Provides a tool to help the taxpayer better understand the needs of the City and the manner in which they will be addressed, and
- Educates and promotes collaboration among the Mayor and Council and City management to ensure that the City's vision is upheld.

Definition

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

1. The cost to purchase is high (generally $5,000 or more),
2. The purchase does not recur annually,
3. The useful life is long (generally 3 years or more),
4. The purchased item will become part of the City's fixed assets inventory.

Capital improvement projects include the acquisition, construction, and improvement of major items. Major equipment (expensive and long useful life), new property (buildings, land, and parks), public improvement projects (road and park improvements, sidewalk/bikeway/path projects, etc.), facility improvements, and vehicle replacements are some examples of projects considered capital improvement.

Ranking Criteria and Process

The capital improvement 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 rankings in budget work sessions. The list of projects is always much larger at the beginning of the budget cycle and is pared down to meet the absolute minimum realistic needs and available revenue. Funds available for the capital projects are determined by the operations budget and revenue projections. Revenues in excess of the operations budget, along with funding sources dedicated to the capital projects, are available for the capital 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 and Council and City department heads to rank competing capital projects.

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

Budget

The capital improvement budget is the City'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 operates under a project-length budget for each capital project fund in use by the City. The budgets for capital projects do not lapse at the end of the fiscal year, but remain in effect until project completion or re-appropriation by the Mayor and Council. The following section provides (1) a detailed narrative of each capital project with its entire life-to-date budget (the original budget, amended budget, expenditures to-date, and remaining balance on the project) and (2) a summary of funding sources for each capital project with its life-to-date budget of revenues.

City of Duluth

Capital Improvement Projects
FY 2014 Budget

SUMMARY OF EXPENDITURES

Project Name (Number):	**Transportation and Infrastructure Improvements (ST-32)**
Project Category:	**Transportation**
Project Description:	**This capital project is established to resurface roads throughout the City based on the street evaluation report.**
Operating Budget Impact:	**No additional operating costs are associated with this project.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Paved Streets-Professional Services	$0.00	$50,000.00	$50,000.00	$0.00
Paved Streets-Repairs & Maintenance-Streets/Sidewalks	$2,578,468.19	$2,579,119.80	$989,758.67	$1,589,361.13
Sanitary Sewer-Repairs & Maintenance-Drainage	$0.00	$171,562.05	$171,562.05	$0.00
Totals	$2,578,468.19	$2,800,681.85	$1,211,320.72	$1,589,361.13

Project Name (Number):	**Western Gwinnett Bikeway (CD-20)**
Project Category:	**Transportation**
Project Description:	**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.**
Operating Budget Impact:	**Maintenance costs will be approximately $2,000 annually, to be budgeted by the Department of Public Works.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Professional Services	$545,240.00	$250,000.00	$250,000.00	$0.00
Site Improvements	$968,400.00	$1,039,626.45	$931,443.38	$108,183.07
Totals	$1,513,640.00	$1,289,626.45	$1,181,443.38	$108,183.07

Project Name (Number):	**SR 120 Realignment (CD-46)**
Project Category:	**Transportation**
Project Description:	**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.**
Operating Budget Impact:	**Depending on the final design that is approved, operational impacts will be determined.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Professional Services	$35,000.00	$754,782.04	$330,573.49	$424,208.55
Infrastructure	$140,000.00	$1,482,584.97	$247,457.50	$1,235,127.47
Totals	$175,000.00	$2,237,367.01	$578,030.99	$1,659,336.02

City of Duluth

Capital Improvement Projects
FY 2014 Budget

SUMMARY OF EXPENDITURES

Project Name (Number):	**Hospital Connector Road (CD-47)**
Project Category:	**Transportation**
Project Description:	**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 round-a-bout (constructed in capital project CD-61 McClure Bridge/West Lawrenceville Reconstruction).**
Operating Budget Impact:	**This new City street will be added to the list of streets that the Department of Public Works maintains.**

	Original Budget	Amended Budget		Total Spent at 3/31/13	Remaining Balance
Expenditures:					
Professional Services	$0.00	$383,232.14	*	$309,832.02	$73,400.12
Land	$550,000.00	$1,779,550.00	*	$14,550.00	$1,765,000.00
Infrastructure	$0.00	$2,301,865.69	*	$101,865.69	$2,200,000.00
Totals	$550,000.00	$4,464,647.83		$426,247.71	$4,038,400.12

* A FY2014 budget request of $1,000,000 in State Grant-Billboardt funds and $593,000 in matching LCI grant funds. Matching LCI grant funds are requested to be transfered from remaining SPLOST 2005 funds ($235,983.06) in CD-23 Duluth Sidewalks and CD-57 Buford Highway/SR120 Gateway and remaining SPLOST 2009 funds ($357,016.94) in CD-23 Duluth Sidewalks, CD-52 CDBG Improvements Phase IIB, CD-57 Buford Highway/SR120 Gateway, CD-58 SR120 Sidewalks-CMAQ and CD-61 McClure Bridge/West Lawrenceville Reconstruction. The remainder of old LCI grants were removed from the project and the new LCI grant amounts were added to the project for a net increase of $100,537.72

Project Name (Number):	**Davenport Road Extension (CD-55)**
Project Category:	**Transportation**
Project Description:	**This capital project will improve the existing roadway of Davenport by adding sidewalks, curb and gutter, and resurfacing the street.**
Operating Budget Impact:	**Normal City maintenance of street, sidewalks, and curb & gutter will be required.**

	Original Budget	Amended Budget		Total Spent at 3/31/13	Remaining Balance
Expenditures:					
Professional Services	$52,823.00	$1,281,056.62	*	$142,232.95	$1,138,823.67
Land	$0.00	$1,451,121.66		$1,451,121.66	$0.00
Totals	$52,823.00	$2,732,178.28		$1,593,354.61	$1,138,823.67

* A FY2014 budget request of $296,577.85 in SPLOST 2009 funds transfered from remaining SPLOST 2009 funds in CD-23 Duluth Sidewalks and adding back into the project an $800,000 Federal Grant-HPP.

City of Duluth

Capital Improvement Projects
FY 2014 Budget

SUMMARY OF EXPENDITURES

Project Name (Number):	**Buford Highway Medians (CD-60)**
Project Category:	**Transportation**
Project Description:	**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.**
Operating Budget Impact:	**Maintenance of landscaping installed within the Buford Highway medians will require some ongoing landscaped maintenance costs.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Infrastructure	$360,000.00	$638,269.81 *	$101,919.81	$536,350.00
Totals	$360,000.00	$638,269.81	$101,919.81	$536,350.00

* A FY2014 budget request of $47,269.81 in SPLOST 2005 funds transfered from remaining SPLOST 2005 funds in CD-57 Buford Highway/SR120 Gateway.

Project Name (Number):	**Rogers Bridge Park (PK-33)**
Project Category:	**Recreation Facilities**
Project Description:	**This capital project will fund the development of a multiuse park off Rogers Bridge Road, bordered by the Chattahoochee River. This park will include volleyball courts, trails, a playground, river access, picnic areas, and Duluth's first official Dog Park.**
Operating Budget Impact:	**Since the full scope of this project has not been finalized, no additional operating cost projections are available. Additional maintenance personnel time and water for irrigation will be required.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Master Park Plan-Professional Services	$0.00	$25,931.00	$25,931.00	$0.00
Dog Park-Site Improvements	$450,000.00	$591,557.31	$591,557.31	$0.00
Canoe Ramp-Site Improvements	$0.00	$359,690.00	$184,831.66	$174,858.34
Parking Lot-Site Improvements	$0.00	$250,000.00	$0.00	$250,000.00
Restroom Facility-Site Improvements	$0.00	$380,000.00	$0.00	$380,000.00
Playground-Site Improvements	$0.00	$125,000.00	$0.00	$125,000.00
Iron Sky-Site Improvements	$0.00	$10,000.00	$0.00	$10,000.00
Totals	$450,000.00	$1,742,178.31	$802,319.97	$939,858.34

City of Duluth

Capital Improvement Projects
FY 2014 Budget

SUMMARY OF EXPENDITURES

Project Name (Number):	**W.P. Jones Park (PK-34)**
Project Category:	**Recreation Facilities**
Project Description:	**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. Renovation of the playground area and construction of an additional parking lot have been added to this project.**
Operating Budget Impact:	**No additional staff would be required for maintenance, and generated revenue from programs and rentals would offset additional expenditures.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Recreation Centers-Buildings	$687,000.00	$655,054.00	$638,739.50	$16,314.50
Recreation Centers-Furniture & Fixtures	$0.00	$55,000.00	$40,946.52	$14,053.48
Playgrounds-Machinery	$0.00	$58,399.00	$58,399.00	$0.00
Park Areas-Site Improvements	$0.00	$250,000.00	$0.00	$250,000.00
Totals	$687,000.00	$1,018,453.00	$738,085.02	$280,367.98

Project Name (Number):	**Park Improvements (PK-36)**
Project Category:	**Recreation Facilities**
Project Description:	**This cpaital project is for various improvements to all City of Duluth parks. The initial improvements include new park benches for W.P. Jones & Bunten Road tennis facilities and resurfacing of the paved Bunten Road trail. New city-wide park signage, Bunten Road activity building roof replacement, Bunten Road parking lot improvements, and a new Bunten Road playground structure have been added to this project in FY2013. The park benches have been removed from the project.**
Operating Budget Impact:	**No additional operating costs are associated with this project.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Park Areas-Park Benches-Furniture & Fixtures	$5,765.00	$0.00	$0.00	$0.00
Park Areas-Bunten Road Trail-Site Improvements	$10,000.00	$210,000.00	$0.00	$210,000.00
Park Areas-Building Repair/Maint-General Repairs	$0.00	$100,000.00	$0.00	$100,000.00
Park Areas-Signage-Signs/Banners	$0.00	$150,000.00	$1,000.00	$149,000.00
Park Areas-Parking Lot-Site Improvements	$0.00	$350,000.00	$0.00	$350,000.00
Playgrounds-Machinery	$0.00	$300,000.00	$0.00	$300,000.00
Totals	$15,765.00	$1,110,000.00	$1,000.00	$1,109,000.00

City of Duluth

Capital Improvement Projects
FY 2014 Budget

SUMMARY OF EXPENDITURES

Project Name (Number):	**S. Hudgens Park (PK-27)**
Project Category:	**Recreation Facilities**
Project Description:	**This capital project is for the construction of a 2nd restroom in Scott Hudgens Park.**
Operating Budget Impact:	**The scope of this project has not been defined, but a minimal increase in park utilities and maintenance costs that will be paid by the youth association can be expected.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Park Areas-Buildings	$280,000.00	$300,000.00	$0.00	$300,000.00
Totals	$280,000.00	$300,000.00	$0.00	$300,000.00

Project Name (Number):	**Taylor Park Improvements (PK-29)**
Project Category:	**Recreation Facilities**
Project Description:	**This capital project is for improvements to the Taylor Park fountain and the construction of a new fountain control room.**
Operating Budget Impact:	**No additional operating costs are associated with this project.**

	Original Budget	Amended Budget		Total Spent at 3/31/13	Remaining Balance
Expenditures:					
Park Areas-Building Repair/Maint-Building	$110,000.00	$110,000.00	*	$0.00	$110,000.00
Park Areas-Fountain-Site Improvements	$90,000.00	$90,000.00	*	$0.00	$90,000.00
Totals	$200,000.00	$200,000.00	*	$0.00	$200,000.00

* A FY2014 budget request of $200,000 in SPLOST 2009 funds transfered from unallocated SPLOST 2009 funds in Church Street Park.

Project Name (Number):	**SPLOST 2009 Vehicles (PD-20)**
Project Category:	**Public Safety**
Project Description:	**This capital project has been established to purchase new police vehicles with SPLOST revenue.**
Operating Budget Impact:	**Additional vehicle insurance and maintenance costs will be required for new vehicles that are not replacing existing vehicles. However, a reduction in costs associated with maintaining older/higher mileage vehicles can be anticipated with the replacement of exiting vehicles.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Vehicles	$1,000,000.00	$1,048,128.00	$992,269.63	$55,858.37
Totals	$1,000,000.00	$1,048,128.00	$992,269.63	$55,858.37

City of Duluth

Capital Improvement Projects
FY 2014 Budget

SUMMARY OF EXPENDITURES

Project Name (Number):	**Police Capital Projects (formerly Equipment)**
Project Category:	**Public Safety**
Project Description:	**The purpose of this capital project is to fund the purchase of police equipment that would enhance the safety of public safety personnel or the execution of their job. Also, funding for enhancements to the public safety facility is included in this project. As proposed purchases are evaluated, the scope and cost estimates will be refined and, if approved, will be incorporated into this capital project.**
Operating Budget Impact:	**Since the scope of this project has not been identified, no additional cost projections are available.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Police Equipment	$40,000.00	$3,117.74	$0.00	$3,117.74
Police Buildings	$0.00	$20,000.00	$0.00	$20,000.00
Totals	$40,000.00	$23,117.74	$0.00	$23,117.74

Project Name (Number):	**City Hall & Old Methodist Church Renovation (CA-05)**
Project Category:	**Administrative Facility**
Project Description:	**This capital project was for the total cost of the new City Hall to include all land, design and construction costs. This CIP also includes the relocations costs and restoration of the Old Methodist Church. The remaining funds on the construction of the new City Hall will be used to pay future bond payments on bonds used to fund this project.**
Operating Budget Impact:	**Operating costs of the new City Hall are included in the General Fund budget. Since the full scope of the Old Methodist Church Renovations has not been fully defined, no additional operating cost projections are available for this portion of the CIP.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Professional Services	$0.00	$250,361.82	$250,361.82	$0.00
Rental of Land & Building	$0.00	$1,599.94	$1,599.94	$0.00
Advertising/Public Notices	$0.00	$60.00	$60.00	$0.00
Licenses	$0.00	$209.60	$209.60	$0.00
Land	$1,000,000.00	$375,170.10	$375,170.10	$0.00
Buildings	$10,600,000.00	$12,442,332.71	$12,442,332.71	$0.00
Furniture & Fixtures	$400,000.00	$581,369.31	$581,369.31	$0.00
Bond Payments	$0.00	$3,574,717.06	$2,994,680.43	$580,036.63
Totals	$12,000,000.00	$17,225,820.54	$16,645,783.91	$580,036.63

City of Duluth

Capital Improvement Projects
FY 2014 Budget

SUMMARY OF EXPENDITURES

Project Name (Number):	**Water/Sewer Improvements on Buford Highway (CD-62)**
Project Category:	**Sewer**
Project Description:	**This capital project is for the installation 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.**
Operating Budget Impact:	**No additional operating costs are associated with this project.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Infrastructure	$1,250,000.00	$1,122,550.00	$0.00	$1,122,550.00
Totals	$1,250,000.00	$1,122,550.00	$0.00	$1,122,550.00

Project Name (Number):	**Phase I The Block (CD-64)**
Project Category:	**Sewer**
Project Description:	**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 on The Block.**
Operating Budget Impact:	**No additional operating costs are associated with this project.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Professional Services	$80,000.00	$80,000.00	$4,381.76	$75,618.24
Site Improvements	$68,500.00	$281,100.00	$133,012.44	$148,087.56
Totals	$148,500.00	$361,100.00	$137,394.20	$223,705.80

Project Name (Number):	**Downtown Parking (CA-24)**
Project Category:	**Parking Facilities**
Project Description:	**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, with phase I currently underway.**
Operating Budget Impact:	**Since the full scope of this project has not been identified, no additional operational impact projections are available.**

	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Traffic Engineering-Signs/Banners	$21,673.50	$21,673.50	$0.00	$21,673.50
Parking-General Repairs	$99,350.00	$118,285.58	$118,285.58	$0.00
Parking-Land	$0.00	$500,000.00	$10,000.00	$490,000.00
Totals	$121,023.50	$639,959.08	$128,285.58	$511,673.50

City of Duluth

Capital Improvement Projects
FY 2014 Budget

SUMMARY OF EXPENDITURES

Project Name (Number):	Total Capital Improvement Projects			
	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Expenditures:				
Grand Total	$21,422,219.69	$38,954,077.90	$24,537,455.53	$14,416,622.37

Project Name (Number):	SPLOST 2005			
Project Category:	Funding Source			
Project Description:	This fund has been set up to accumulate the City's share of the voter approved 2005 Special Purpose Local Option Sales Tax (SPLOST). These funds are transferred to eligible capital projects as expenditures are incurred.			
	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Funding Sources:				
SPLOST 2005	$15,612,836.00	$16,490,184.99	$16,152,666.74	$337,518.25
Interest Income	$0.00	$628,823.43	$48,786.80	$580,036.63
Totals	$15,612,836.00	$17,119,008.42	$16,201,453.54	$917,554.88

Project Name (Number):	SPLOST 2009			
Project Category:	Funding Source			
Project Description:	This fund has been set up to accumulate the City's share of the voter approved 2009 Special Purpose Local Option Sales Tax (SPLOST). These funds are transferred to eligible capital projects as expenditures are incurred.			
	Original Budget	Amended Budget	Total Spent at 3/31/13	Remaining Balance
Funding Sources:				
SPLOST 2009	$19,920,000.00	$18,800,764.00	$9,909,447.22	$8,891,316.78
Interest Income	$0.00	$0.00	$0.00	$0.00
Totals	$19,920,000.00	$18,800,764.00	$9,909,447.22	$8,891,316.78

City of Duluth

Capital Improvement Projects
FY 2014 Budget

SUMMARY OF REVENUE

Project/Funding Sources:	Original Budget	Amended Budget	Total Revenues at 3/31/13	Remaining Balance
Transportation and Infrastructure Improvements (ST-32)				
State Grant LMIG	$0.00	$159,980.66	$159,980.66	$0.00
SPLOST 2005	$588,468.19	$450,701.19	$450,701.19	$0.00
SPLOST 2009	$1,990,000.00	$2,190,000.00	$760,619.53	$1,429,380.47
Totals	$2,578,468.19	$2,800,681.85	$1,371,301.38	$1,429,380.47
Western Gwinnett Bikeway (CD-20)				
Federal Grant TE	$790,400.00	$0.00	$0.00	$0.00
Federal Grant CMAQ	$178,000.00	$0.00	$0.00	$0.00
General Funds	$545,240.00	$289,626.45	$289,626.45	$0.00
SPLOST 2005	$0.00	$525,581.52	$525,581.52	$0.00
SPLOST 2009	$0.00	$474,418.48	$366,235.41	$108,183.07
Totals	$1,513,640.00	$1,289,626.45	$1,181,443.38	$108,183.07
SR 120 Realignment (CD-46)				
Federal Grant LCI	$140,000.00	$95,533.42	$95,533.42	$0.00
SPLOST SR120	$0.00	$1,800,584.97	$1,800,584.97	$0.00
SPLOST 2001	$35,000.00	$68,248.62	$68,248.62	$0.00
SPLOST 2009	$0.00	$273,000.00	$0.00	$273,000.00
Totals	$175,000.00	$2,237,367.01	$1,964,367.01	$273,000.00
Hospital Connector Road (CD-47)				
Federal Grant LCI	$0.00	$2,494,504.84	$122,504.84	$2,372,000.00
State Grant-Billboard	$0.00	$1,000,000.00	$0.00	$1,000,000.00
General Funds	$0.00	$153,410.88	$80,315.41	$73,095.47
SPLOST 2001	$550,000.00	$179,167.11	$179,167.11	$0.00
SPLOST 2005	$0.00	$235,983.06	$0.00	$235,983.06
SPLOST 2009	$0.00	$401,581.94	$44,260.35	$357,321.59
Totals	$550,000.00	$4,464,647.83	$426,247.71	$4,038,400.12
Davenport Road Extension (CD-55)				
Federal Grant LCI	$42,258.40	$42,258.40	$42,258.40	$0.00
Federal Gant HPP	$0.00	$800,000.00	$0.00	$800,000.00
General Fund	$0.00	$350,921.66	$350,921.66	$0.00
SPLOST 2001	$10,564.60	$82,562.74	$82,562.74	$0.00
SPLOST 2005	$0.00	$71,677.19	$17,411.81	$54,265.38
SPLOST 2009	$0.00	$1,384,758.29	$1,100,200.00	$284,558.29
Totals	$52,823.00	$2,732,178.28	$1,593,354.61	$1,138,823.67
Buford Highway Medians (CD-60)				
Federal Grant TE	$300,000.00	$450,000.00	$0.00	$450,000.00
SPLOST 2005	$0.00	$128,269.81	$81,000.00	$47,269.81
SPLOST 2009	$60,000.00	$60,000.00	$20,919.81	$39,080.19
Totals	$360,000.00	$638,269.81	$101,919.81	$536,350.00

City of Duluth

Capital Improvement Projects
FY 2014 Budget

SUMMARY OF REVENUE

Project/Funding Sources:	Original Budget	Amended Budget	Total Revenues at 3/31/13	Remaining Balance
Rogers Bridge Park (PK-33)				
SPLOST 2005	$0.00	$77,531.54	$77,531.54	$0.00
SPLOST 2009	$450,000.00	$1,664,646.77	$724,788.43	$939,858.34
Totals	$450,000.00	$1,742,178.31	$802,319.97	$939,858.34
W.P. Jones Park (PK-34)				
SPLOST 2009	$687,000.00	$1,018,453.00	$738,085.02	$280,367.98
Totals	$687,000.00	$1,018,453.00	$738,085.02	$280,367.98
Park Improvements (PK-36)				
SPLOST 2009	$15,765.00	$1,110,000.00	$1,000.00	$1,109,000.00
Totals	$15,765.00	$1,110,000.00	$1,000.00	$1,109,000.00
S. Hudgens Park (PK-27)				
SPLOST 2009	$280,000.00	$300,000.00	$0.00	$300,000.00
Totals	$280,000.00	$300,000.00	$0.00	$300,000.00
Taylor Park Improvements (PK-29)				
SPLOST 2009	$200,000.00	$200,000.00	$0.00	$200,000.00
Totals	$200,000.00	$200,000.00	$0.00	$200,000.00
SPLOST 2009 Vehicles (PD-20)				
General Fund	$0.00	$48,128.00	$15,992.80	$32,135.20
SPLOST 2009	$1,000,000.00	$1,000,000.00	$976,276.83	$23,723.17
Totals	$1,000,000.00	$1,048,128.00	$992,269.63	$55,858.37
Police Capital Projects (formerly Equipment)				
General Fund	$0.00	$20,000.00	$0.00	$20,000.00
SPLOST 2009	$40,000.00	$3,117.74	$0.00	$3,117.74
Totals	$40,000.00	$23,117.74	$0.00	$23,117.74
City Hall & Old Methodist Church Renovation (CA-05)				
General Funds	$0.00	$739,019.44	$739,019.44	$0.00
2003 Public Safety Bonds	$0.00	$3,407,893.61	$3,407,893.61	$0.00
2006 City Hall Bonds	$5,000,000.00	$5,044,947.09	$5,044,947.09	$0.00
SPLOST 2005	$7,000,000.00	$8,023,630.47	$7,443,593.84	$580,036.63
SPLOST 2009	$0.00	$10,329.93	$10,329.93	$0.00
Totals	$12,000,000.00	$17,225,820.54	$16,645,783.91	$580,036.63
Water/Sewer Improvements on Buford Highway (CD-62)				
SPLOST 2009	$1,250,000.00	$1,122,550.00	$0.00	$1,122,550.00
Totals	$1,250,000.00	$1,122,550.00	$0.00	$1,122,550.00

City of Duluth

Capital Improvement Projects
FY 2014 Budget

SUMMARY OF REVENUE

Project/Funding Sources:	Original Budget	Amended Budget	Total Revenues at 3/31/13	Remaining Balance
Phase I The Block (CD-64)				
General Funds	$68,500.00	$281,100.00	$107,394.20	$173,705.80
SPLOST SR120	$30,000.00	$30,000.00	$30,000.00	$0.00
SPLOST 2009	$50,000.00	$50,000.00	$0.00	$50,000.00
Totals	$148,500.00	$361,100.00	$137,394.20	$223,705.80
Downtown Parking (CA-24)				
SPLOST 2009	$121,023.50	$639,959.08	$128,285.58	$511,673.50
Totals	$121,023.50	$639,959.08	$128,285.58	$511,673.50
Total Capital Improvement Projects				
Grand Total	$21,422,219.69	$38,954,077.90	$26,083,772.21	$12,870,305.69

Project/Funding Sources:	Original Budget	Amended Budget	Total Revenues at 3/31/13	Remaining Balance
SPLOST 2005	$15,612,836.00	$17,119,008.42	$17,119,008.42	$0.00
SPLOST 2009	$19,920,000.00	$18,800,764.00	$13,515,107.76	$5,285,656.24

5-Year Capital Improvements Program

The City is in the process of developing a five-year capital improvement program. It is a planning tool that gives a snapshot into the next five years. It serves as a guide for future planning and will be updated and revised each year to reflect the changing needs and priorities of the City. The five-year capital improvement plan is not an appropriation of resources. The Mayor and Council will review the five-year plan when it approves the annual appropriation for capital spending. The five-year CIP identifies the capital projects that are expected to be undertaken during the next five years, the amount expected to be expended on each project by year, and the proposed method of financing these expenditures. This is a key element for identification and implementation of the City's long-range strategic plan, goals, and objectives.

The 2014-2018 CIP is the City's initial five-year capital improvements budget. It has been developed with the following assumptions:

- The CIP does not include any SPLOST funding beyond the current SPLOST 2009 program.
- General Fund contributions may be used in future years for ongoing programs, such as street resurfacing and police vehicles that are currently funded by SPLOST.
- The CIP does not include the use of any debt, loans, or bonds.
- Proposed SPLOST 2009 funds are estimates only.
- Proposed project costs are estimates only.

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

City of Duluth

Capital Improvement Projects
5-Year Plan
Summary of Projects by Category

	FY14	FY15	FY16	FY17	FY18	Total
Transportation						
Transportation and Infrastructure Improvements (ST-32)	359,981	350,000	350,000	350,000	350,000	1,759,981
Western Gwinnett Bikeway (CD-20)	108,183	-	-	-	-	108,183
SR 120 Realignment (CD-46)	1,000,000	634,700	-	-	-	1,634,700
Hospital Connector Road (CD-47)	246,127	1,588,500	1,200,000	-	-	3,034,627
Davenport Road improvements (CD-55)	338,824	-	-	-	-	338,824
Buford Highway Medians (CD-60)	65,000	450,000	-	-	-	515,000
Pleasant Hill/Buford Highway Intersection	-	1,000,000	-	-	-	1,000,000
	2,118,115	4,023,200	1,550,000	350,000	350,000	8,391,314
Recreation Facilities						
Rogers Bridge Park (PK-33)	133,070	640,000	-	500,000	-	1,273,070
W.P. Jones Park (PK-34)	247,257	100,000	-	-	-	347,257
Park Improvements (PK-36)	651,875	351,014	-	-	-	1,002,889
S. Hudgens Park (PK-27)	-	-	850,000	-	-	850,000
Taylor Park Improvements (PK-29)	200,000	-	-	-	-	200,000
Church Street Park	-	-	-	43,213	-	43,213
Green Space/Passive Recreation	-	-	-	41,679	-	41,679
	1,232,201	1,091,014	850,000	584,892	-	3,758,107
Public Safety						
SPLOST 2009 Vehicles (PD-20)	4,503	150,000	150,000	150,000	150,000	604,503
Police Capital Projects (formerly Equipment)	22,579	-	-	-	-	22,579
	27,082	150,000	150,000	150,000	150,000	627,082
Administrative Facility						
City Hall & Old Methodist Church Renovation (CA-05)	312,858	12,715	-	-	-	325,573
	312,858	12,715	-	-	-	325,573
Sewer						
Water/Sewer Improvements on Buford Highway (CD-62)	500,000	650,530	-	-	-	1,150,530
Phase I The Block (CD-64)	223,706	-	-	-	-	223,706
	723,706	650,530	-	-	-	1,374,236
Parking Facilities						
Downtown Parking (CA-24)	21,674	572,591	-	-	-	594,264
	21,674	572,591	-	-	-	594,264
Grand Total	$ 4,435,636	$ 6,500,049	$ 2,550,000	$ 1,084,892	$ 500,000	$ 15,070,577

City of Duluth

Capital Improvement Projects

5-Year Plan

Summary of Projects by Funding Source

	FY14	FY15	FY16	FY17	FY18	Total
2005 SPLOST						
Transportation						
Hospital Connector Road (CD-47)	176,500	59,483	-	-	-	235,983
Davenport Road improvements (CD-55)	54,265	-	-	-	-	54,265
Buford Highway Medians (CD-60)	47,270	-	-	-	-	47,270
Administrative Facility						
City Hall & Old Methodist Church Renovation (CA-05)	312,858	12,715	-	-	-	325,573
	590,893	72,198	-	-	-	663,091
2009 SPLOST						
Transportation						
Transportation and Infrastructure Improvements (ST-32)	200,000	350,000	350,000	350,000	172,974	1,422,974
Western Gwinnett Bikeway (CD-20)	108,183	-	-	-	-	108,183
SR 120 Realignment (CD-46)	-	273,000	-	-	-	273,000
Hospital Connector Road (CD-47)	305	117,017	240,000	-	-	357,322
Davenport Road improvements (CD-55)	284,558	-	-	-	-	284,558
Buford Highway Medians (CD-60)	17,730	-	-	-	-	17,730
Recreation Facilities						
Rogers Bridge Park (PK-33)	133,070	640,000	-	500,000	-	1,273,070
W.P. Jones Park (PK-34)	247,257	100,000	-	-	-	347,257
Park Improvements (PK-36)	651,875	351,014	-	-	-	1,002,889
S. Hudgens Park (PK-27)	-	-	850,000	-	-	850,000
Taylor Park Improvements (PK-29)	200,000	-	-	-	-	200,000
Church Street Park	-	-	-	43,213	-	43,213
Green Space/Passive Recreation	-	-	-	41,679	-	41,679
Public Safety						
SPLOST 2009 Vehicles (PD-20)	4,503	-	-	-	-	4,503
Police Capital Projects (formerly Equipment)	3,118	-	-	-	-	3,118
Sewer						
Water/Sewer Improvements on Buford Highway (CD-62)	500,000	650,530	-	-	-	1,150,530
Phase I The Block (CD-64)	50,000	-	-	-	-	50,000
Parking Facilities						
Downtown Parking (CA-24)	21,674	572,591	-	-	-	594,264
	2,422,272	3,054,151	1,440,000	934,892	172,974	8,024,289
SPLOST 120 Realignment						
Transportation						
SR 120 Realignment and Hill Street (CD-46)	1,000,000	361,700	-	-	-	1,361,700
	1,000,000	361,700	-	-	-	1,361,700

City of Duluth

Capital Improvement Projects
5-Year Plan
Summary of Projects by Funding Source

	FY14	FY15	FY16	FY17	FY18	Total
Grants						
Federal Grant - TE						
Buford Highway Medians (CD-60)	-	450,000	-	-	-	450,000
Federal Grant - LCI						
Hospital Connector Road (CD-47)	-	1,412,000	960,000	-	-	2,372,000
Federal Grant - HPP						
Davenport Road improvements (CD-55)	-	-	-	-	-	-
State Grant - LMIG						
Transportation and Infrastructure Improvements (ST-32)	159,981	-	-	-	-	159,981
State Grant - Billboard						
Pleasant Hill/Buford Highway Intersection	-	1,000,000	-	-	-	1,000,000
	159,981	2,862,000	960,000	-	-	3,981,981
General Funds						
Transportation						
Transportation and Infrastructure Improvements (ST-32)	-	-	-	-	177,026	177,026
Hospital Connector Road (CD-47)	69,323	-	-	-	-	69,323
Public Safety						
SPLOST 2009 Vehicles (PD-20)	-	150,000	150,000	150,000	150,000	600,000
Police Capital Projects (formerly Equipment)	19,461	-	-	-	-	19,461
Sewer						
Phase I The Block (CD-64)	173,706	-	-	-	-	173,706
	262,490	150,000	150,000	150,000	327,026	1,039,516
Grand Total	$ 4,435,636	$ 6,500,049	$ 2,550,000	$ 1,084,892	$ 500,000	$ 15,070,577

FY 2013 Major Accomplishments

- The Davenport Road Sidewalk and Irvindale Road Sidewalk Loop projects were completed.
- Infrastructure improvements to the Hill Community off Buford Highway were completed. Street widening, adding sidewalks, and drainage improvements were done to Dogwood, Jones and Donaville Streets.
- A traffic light was installed at Peachtree Industrial Boulevard and Chattahoochee Drive
- The canoe launch portion of the Rogers Bridge Park development was completed. The canoe launch provides public river access to the Chattahoochee River.
- New playground equipment was installed at W.P. Jones Park.
- The Bunten Road Park activity building roof was replaced.
- 11 police vehicles were purchased.

FY 2014 Goals

- Obtain SR 120 Re-alignment/Gateway design approval, complete right-of-way acquisition, and begin construction.
- Obtain Hospital Connector design approval and complete right-of-way acquisition.
- Obtain Buford Highway Medians design approval, complete right-of-way acquisition, and begin construction.
- Complete Rogers Bridge Park parking lot design and begin construction.
- Complete Bunten Road Park parking lot design and begin construction.
- Design and install Bunten Road Park playground.
- Complete Western Gwinnett Bikeway Phase II – Pleasant Hill to Rogers Bridge Road
- Complete Taylor Park Improvements to fountain and control room.
- Install unified City park signage.
- Complete W.P. Jones Park parking lot design and begin construction.
- Begin installing citywide wayfinding signage.

General Fund Line Item Revenues

Account	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
General Property Taxes						
311100	Property Tax Revenue		$ 6,299,288	$ 5,647,239	$ 5,330,000	$ 5,500,000
311203	FY 2005 Property Taxes		272	-	100	-
311204	FY 2006 Property Taxes		1,209	46	100	-
311205	FY 2007 Property Taxes		1,767	(13)	100	-
311206	FY 2008 Property Taxes		45,079	111	100	50
311207	FY 2009 Property Taxes		106,630	(3,187)	100	100
311208	FY 2010 Property Taxes		-	107,545	100,000	100
311209	FY 2011 Property Taxes		-	14,165	-	100,000
311310	Gwinnett Co Motor Veh Taxes		359,652	407,578	380,000	430,000
311600	Transfer Tax		18,523	16,831	20,000	20,000
311601	Intangible Tax		59,156	65,666	60,000	91,500
311700	Franchise Tax		1,914,710	2,007,126	2,000,000	2,050,000
		Total	8,806,287	8,263,107	7,890,500	8,191,750
Selective Sales and Use Tax						
314200	Alcohol Beverage Tax		533,818	577,876	540,000	550,000
314300	Mixed Drink Excise Tax		43,062	40,228	45,000	40,000
		Total	576,880	618,104	585,000	590,000
Business Taxes						
316100	Occupational Tax		790,823	803,427	800,000	840,000
316101	Occupational Tax Admin Fee		78,731	73,941	75,000	75,000
316200	Insurance Premium Tax		1,190,942	1,247,652	1,240,000	1,325,000
316300	Institutional Tax		55,105	60,255	60,000	64,000
		Total	2,115,602	2,185,275	2,175,000	2,304,000
Penalties & Interest on Delinquent Taxes						
319100	Interest on Delinquent Taxes		33,727	16,723	18,000	17,000
319101	Tax Penalty		64,067	31,687	37,000	30,000
319200	Alcohol Late Penalty		3,200	1,800	2,500	1,000
319400	Occupational Tax Penalty		15,927	5,757	11,000	8,000
319500	Tax FIFA Cost		2,296	2,107	3,500	2,000
		Total	119,217	58,075	72,000	58,000
Business Licenses						
321100	Alcohol Handling Permits		33,089	33,110	30,000	37,500
321110	Beer Only Package		1,000	2,250	1,000	2,000
321120	Beer and Wine Package		24,800	24,800	30,000	24,000
321130	Beer, Wine, Liquor Consumption		83,825	82,450	85,000	73,500
321131	Package Store Licenses		30,150	36,000	30,000	30,000
321132	Beer and Wine Consumption		21,350	22,300	20,000	20,000
321133	Beer Only Consumption		2,500	1,500	1,000	2,000
321134	Liquor Consumption		-	750	300	300
321135	Wine Only Consumption		100	100	-	100
321220	Insurance License Fees		40,913	55,350	55,000	55,000
321900	Alcohol Application Fees		4,850	6,325	4,000	4,000
		Total	242,576	264,935	256,300	248,400
Non-Business Licenses & Permits						
322200	Repermitting Building Permits		-	-	100	100
322210	Rezonings		779	1,154	1,500	1,500
322230	Sign Permits		12,290	16,410	12,000	12,000
322240	Planning Review Fees		6,916	7,646	5,500	8,000
322901	Vendor Fees		1,775	1,995	2,000	-
		Total	$ 21,760	$ 27,205	$ 21,100	$ 21,600

Account	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Regulatory Fees						
323110	Development Permits/Land Disturb		$ 8,053	$ 1,150	$ 4,000	$ 4,500
323111	Reinspection fees		-	150	500	250
323113	V/SE/CU Application		2,500	1,150	3,000	1,000
323120	Building Permits Residential		145,798	141,435	140,000	120,000
323121	Building Permits Commercial		93,134	98,501	100,000	90,000
323122	Mechanical Permits		10,500	8,400	8,500	10,500
323185	Swimming Pool Permits		600	800	1,000	1,000
323900	NPDES Stormwater/ Dev Fee		59	96	500	800
323930	P & Z Misc Income		1,026	286	1,000	1,000
323931	P & D Sale of Ordinances		-	-	100	-
		Total	261,669	251,968	258,600	229,050
Federal Government Grants						
331111	DOJ Federal Grant		6,078	2,922	4,000	2,800
331150	Federal Grants		82,500	49,678	-	-
		Total	88,578	52,600	4,000	2,800
State Government Grants						
334151	GEMA State Grant		9,600	1,500	-	-
		Total	9,600	1,500	-	-
Local Government Unit Payment in Lieu of Taxes						
338000	Other Taxes		915	958	1,000	1,000
338100	Intergovernmental Revenue		-	2,415,548	972,808	1,055,110
		Total	915	2,416,506	973,808	1,056,110
Public Safety						
342111	Police Dept. Permits		-	35	-	-
342112	Police Dept. Copies		6,928	7,327	7,000	7,000
342130	False Alarms		13,800	19,200	20,000	20,000
342310	Police Dept. Fingerprints		17,233	15,587	15,000	16,000
342311	Criminal History Background		30,565	40,521	35,000	41,000
		Total	68,526	82,670	77,000	84,000
Utilities/Enterprise						
344110	Garbage Bags - 32 Gallon		1,168	1,456	1,500	1,696
344111	Garbage Bags - Senior 32 Gal		2,347	1,616	1,500	1,488
344112	Garbage Bags - 13 Gallon		357	231	250	336
344113	Garbage Bags - Senior 13 Gal		165	276	200	275
344114	Garbage Bags - 42 Gallon		100	275	150	350
344115	Garbage Bags - Senior 42 Gallon		-	26	100	26
344130	Recycling Proceeds		11,187	15,819	13,000	12,500
344190	Garbage Bag Rebate		181,793	180,303	170,000	180,000
		Total	197,117	200,002	186,700	196,671
Culture & Recreation						
347200	Bunten Rd. Facility Rental		5,389	4,884	6,000	5,000
347201	Pavillion Rental		3,550	630	6,000	1,000
347202	Field Rental		39,826	31,668	40,000	30,000
347203	Gym Rental		13,892	12,051	13,000	12,000
347204	Facility Rental - Rogers Bridge		5,980	3,870	-	2,000
347205	Facility Rental - WP Jones		1,720	370	500	2,900
347300	Red Clay/ Eddie Owen Presents		3,803	-	1,000	-
347500	Recreation Programs		120,013	107,938	44,750	105,000
347501	Camps		106,772	122,258	103,500	115,000
347502	Tennis Court Fees		22,471	22,744	25,000	23,000
347503	Special Events Camps		8,911	3,706	-	-
347504	Senior Programs		-	-	4,675	3,995
347505	Athletics		-	-	128,200	-
347900	Concessions		-	-	-	4,000
		Total	$ 332,325	$ 310,119	$ 372,625	$ 303,895

Account	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Other Charges for Services						
349300	Bad Check Fee		$ 295	$ 200	$ 200	$ 200
349310	Online Convenience Fee		2,325	2,895	3,000	3,000
349315	Event Attendant Fees		-	-	54,000	54,000
349320	Alcohol Training Class		-	-	-	7,000
		Total	2,620	3,095	57,200	64,200
Fines & Forfeitures						
351170	Court Fines		2,378,639	1,947,422	3,000,000	2,215,000
351200	Bonds & Forfeitures		234,754	232,169	215,000	-
351320	Cash Confiscation		6,663	14,593	3,000	3,000
351900	Red Light Fines/ Income		11,162	65,955	114,000	403,000
		Total	2,631,218	2,260,139	3,332,000	2,621,000
Interest Revenue						
361000	Interest Income - Checking		4,260	8,522	4,000	8,000
361001	Investment Income		111,801	81,161	90,000	35,000
361002	Investment Inc/ Capital Res		40,151	24,284	26,000	16,500
		Total	156,212	113,966	120,000	59,500
Contributions & Donations from Private Sources						
371000	Brick Donations		440	40	100	-
371001	Flag Donations		100	-	100	250
371002	Fireworks Donations		3,172	695	1,000	1,000
371003	Annual Fall Festival		50,000	25,767	50,000	-
371004	Special Events Sponsors		13,922	6,770	15,000	10,000
371005	Donations		7,000	605	100,100	1,500
		Total	74,634	33,878	166,300	12,750
Rents & Royalties						
381000	Downtown Rental Income		58,766	56,678	55,000	34,500
381001	Community Room Rental		-	75	-	-
381002	Festival Center Rental		39,274	21,541	30,000	22,000
381003	F/C Patron Table Rental		-	1,867	-	500
381004	F/C Linen/Equip Rental		2,417	2,527	2,000	2,500
381005	Red Clay Rental		17,841	3,475	-	-
		Total	118,298	86,162	87,000	59,500
Telephone Commissions						
382001	Rental Income Grid		11,156	10,244	11,000	12,055
		Total	11,156	10,244	11,000	12,055
Reimbursement from Damaged Property						
383000	Reimb - Damaged Property		330	100	-	-
383001	Insurance Proceeds - Accidents		28,672	16,576	62,628	16,500
383005	Insurance Claims Reimbursements		22,752	65,953	500	2,000
		Total	51,754	82,629	63,128	18,500
Other						
389000	Miscellaneous Revenue		28,197	8,430	15,000	15,000
389001	Police Dept. Misc. Revenue		3,198	4,934	2,000	4,000
389007	Income from Copies, etc.		368	564	300	300
389008	Town Green Concession		46	-	50	-
389009	Dumpster Card Fees		1,025	725	750	750
389010	Sale of Misc. Merchandise		28	-	50	-
389060	Flexible Spending Gain/Loss		1,381	(795)	100	100
389065	401A Employee Forfeitures		-	5,271	3,000	3,000
		Total	$ 34,242	$ 19,129	$ 21,250	$ 23,150

Account	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Interfund Transfers						
391220	Transfer From Federal Drug Fund		5,001	3,999	4,000	2,800
391222	Transfer from Police Tech Fund		100,000	63,000	150,000	110,000
391230	Transfer from SPLOST 2005		50,646	-	-	-
391231	Transfer from Fund 340		-	1,008,056	-	-
391233	Transfer from Fund 360		-	846,247	-	-
391300	Residual Equity Transfer In		-	-	81,670	-
		Total	155,647	1,921,302	235,670	112,800
Proceeds of General Fixed Asset Disposals						
392101	Auction Proceeds		12,295	20,125	20,000	20,000
		Total	12,295	20,125	20,000	20,000
		TOTAL REVENUES	**$ 16,089,129**	**$ 19,282,735**	**$ 16,986,181**	**$ 16,289,731**

General Fund Line Item Expenditures

Mayor & Council
Governing Body

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Salaries & Wages						
1000-1110-511000	Salaries & Wages		$ 38,100	$ 38,100	$ 39,600	$ 39,600
		Total	38,100	38,100	39,600	39,600
Employee Benefits						
1000-1110-512200	FICA Tax		2,915	2,921	3,030	3,030
		Total	2,915	2,921	3,030	3,030
Other Purchased Services						
1000-1110-523203	Cell Phones		-	80	960	960
1000-1110-523500	Travel/Parking		2,268	2,685	4,795	4,944
1000-1110-523700	Certification/ Educ/Training		5,872	8,409	12,346	14,843
1000-1110-523750	Council/Staff Meeting Expense		2,902	3,933	5,092	9,101
		Total	11,042	15,107	23,193	29,848
Supplies						
1000-1110-531703	Emp/Council & Comm. Relations		3,213	2,356	4,408	1,726
		Total	3,213	2,356	4,408	1,726
Contingencies						
1000-1110-579000	Contingency		-	-	111,200	175,000
		Total	-	-	111,200	175,000
Principal						
1000-1110-581200	Capital Lease		84,071	-	-	-
		Total	84,071	-	-	-
Interest						
1000-1110-582300	Interest Expense		947	-	-	-
		Total	947	-	-	-
	Department Total: Governing Body		**$ 140,287**	**$ 58,484**	**$ 181,431**	**$ 249,204**

Boards & Committees
Alcohol Review Board

Salaries & Wages						
1010-1011-511000	Salaries & Wages		375	450	1,400	1,400
		Total	375	450	1,400	1,400
Employee Benefits						
1010-1011-512200	FICA Tax		29	34	110	110
		Total	29	34	110	110
	Total: Alcohol Review Board		**404**	**484**	**1,510**	**1,510**

Finance Committee

Salaries & Wages						
1010-1012-511000	Salaries & Wages		375	275	500	500
		Total	375	275	500	500
Employee Benefits						
1010-1012-512200	FICA Tax		29	21	40	40
		Total	29	21	40	40
	Total: Finance Committee		**404**	**296**	**540**	**540**

Zoning Board

Salaries & Wages						
1010-1013-511000	Salaries & Wages		600	475	1,800	1,800
		Total	600	475	1,800	1,800
Employee Benefits						
1010-1013-512200	FICA Tax		44	36	138	138
		Total	44	36	138	138
	Total: Zoning Board		**$ 644**	**$ 511**	**$ 1,938**	**$ 1,938**

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Planning Commission						
Salaries & Wages						
1010-1014-511000	Salaries & Wages		$ 1,400	$ 1,025	$ 3,600	$ 3,600
		Total	1,400	1,025	3,600	3,600
Employee Benefits						
1010-1014-512200	FICA Tax		109	78	276	276
		Total	109	78	276	276
		Total: Planning Commission	**1,509**	**1,103**	**3,876**	**3,876**
		Department Total: Boards & Committees	**$ 2,960**	**$ 2,395**	**$ 7,864**	**$ 7,864**
City Manager						
City Managers Office						
Salaries & Wages						
1020-1320-511000	Salaries & Wages		143,152	197,784	167,416	167,400
1020-1320-511300	Overtime		314	428	-	-
		Total	143,466	198,212	167,416	167,400
Employee Benefits						
1020-1320-512100	Group Insurance		28,648	22,827	26,951	26,629
1020-1320-512200	FICA Tax		10,697	15,206	12,808	12,807
1020-1320-512400	Retirement Contrib/Pension		12,674	12,245	13,545	13,441
1020-1320-512900	Vehicle Allowance		4,800	4,015	5,200	5,200
		Total	56,819	54,294	58,504	58,077
Purchased Professional & Technical Services						
1020-1320-521100	Meeting Facilitator		4,950	4,857	4,950	5,495
1020-1320-521200	Professional Services		58,222	33,316	60,000	60,000
		Total	63,172	38,172	64,950	65,495
Purchased Property Services						
1020-1320-522203	General Emergency Repairs		-	-	-	125,000
		Total	-	-	-	125,000
Other Purchased Services						
1020-1320-523203	Cell Phones		-	520	1,920	1,560
1020-1320-523600	Dues & Professional Fees		977	1,140	3,600	3,040
1020-1320-523700	Certification/ Educ/Training		592	2,675	14,200	11,200
1020-1320-523750	Council/Staff Meeting Expense		500	268	2,000	2,000
		Total	2,069	4,603	21,720	17,800
Supplies						
1020-1320-531100	Office Supplies		1,640	1,355	2,000	2,000
1020-1320-531400	Subscriptions & Periodicals		248	216	-	-
1020-1320-531601	Office Equipment		-	-	250	250
1020-1320-531703	Emp/Council & Comm. Relations		1,387	1,687	2,000	3,000
		Total	3,275	3,258	4,250	5,250
Machinery & Equipment						
1020-1320-542100	Machinery		-	-	685,350	473,961
		Total	-	-	685,350	473,961
		Department Total: City Manager	**$ 268,801**	**$ 298,539**	**$ 1,002,190**	**$ 912,983**
City Clerk/Business office						
Clerk Administration						
Salaries & Wages						
1040-1330-511000	Salaries & Wages		178,918	180,523	201,529	207,549
1040-1330-511101	Part Time Salaries & Wages		33,054	31,605	66,871	44,273
1040-1330-511300	Overtime		-	-	1,000	1,000
		Total	$ 211,972	$ 212,128	$ 269,400	$ 252,822

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
City Clerk/Business office						
Employee Benefits						
1040-1330-512100	Group Insurance		$ 43,797	$ 39,852	$ 48,976	$ 50,325
1040-1330-512200	FICA Tax		15,156	15,887	20,612	19,341
1040-1330-512400	Retirement Contrib/Pension		16,151	16,005	15,775	16,988
		Total	75,103	71,744	85,363	86,654
Purchased Professional & Technical Services						
1040-1330-521101	Management Consulting Services		8,219	6,382	8,200	8,200
1040-1330-521200	Professional Services		132,395	85,123	130,000	120,000
		Total	140,614	91,505	138,200	128,200
Other Purchased Services						
1040-1330-523100	Property Liability Insurance		311,196	303,389	348,860	359,000
1040-1330-523203	Cell Phones		-	300	1,440	1,920
1040-1330-523300	Advertising/Public Notices		5,199	1,644	5,214	4,861
1040-1330-523500	Travel/Parking		65	135	441	500
1040-1330-523600	Dues & Professional Fees		58,894	60,241	63,007	51,742
1040-1330-523700	Certification/ Educ/Training		2,956	5,574	7,504	10,197
		Total	378,311	371,283	426,466	428,220
Supplies						
1040-1330-531100	Office Supplies		11,381	9,136	9,878	9,838
1040-1330-531400	Subscriptions & Periodicals		5,813	6,332	8,950	9,461
1040-1330-531601	Office Equipment		1,130	1,990	900	1,450
1040-1330-531701	Election Supplies/Notices		20	1,664	175	6,000
1040-1330-531703	Emp/Council & Comm. Relations		2,219	2,026	3,300	3,600
		Total	20,563	21,148	23,203	30,349
Intergovernmental						
1040-1330-571001	Taxes on Purchased Property		6,041	1,583	1,500	7,589
		Total	6,041	1,583	1,500	7,589
Bad Debts						
1040-1330-574000	Bad Debts		2,055	2,057	3,360	3,360
		Total	2,055	2,057	3,360	3,360
		Total: Clerk Administration	**834,659**	**771,448**	**947,492**	**937,194**
Finance Office						
Salaries & Wages						
1040-1510-511000	Salaries & Wages		147,504	147,669	156,914	164,151
1040-1510-511101	Part Time Salaries & Wages		22,263	31,622	47,303	62,848
1040-1510-511300	Overtime		-	-	300	300
		Total	169,767	179,291	204,517	227,299
Employee Benefits						
1040-1510-512100	Group Insurance		22,862	20,226	24,690	32,591
1040-1510-512200	FICA Tax		12,493	13,506	15,646	17,389
1040-1510-512400	Retirement Contrib/Pension		13,024	12,650	12,662	14,503
		Total	48,379	46,382	52,998	64,483
Purchased Professional & Technical Services						
1040-1510-521200	Professional Services		-	-	38,500	39,500
		Total	-	-	38,500	39,500
Other Purchased Services						
1040-1510-523500	Travel/Parking		753	523	1,070	1,850
1040-1510-523600	Dues & Professional Fees		100	705	705	805
1040-1510-523602	Bank/Credit Card Fees		-	-	42,320	36,315
1040-1510-523700	Certification/ Educ/Training		229	1,048	2,235	2,505
1040-1510-523701	Certification expense		871	-	-	-
		Total	1,953	2,276	46,330	41,475
Supplies						
1040-1510-531400	Subscriptions & Periodicals		-	-	-	260
		Total	-	-	-	260
		Total: Finance Office	**$ 220,098**	**$ 227,950**	**$ 342,345**	**$ 373,017**

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Business Office						
Salaries & Wages						
1040-1520-511000	Salaries & Wages		$ 130,543	$ 142,201	$ 151,051	$ 165,031
1040-1520-511101	Part Time Salaries & Wages		12,250	-	-	-
1040-1520-511300	Overtime		27	39	2,000	1,951
		Total	142,819	142,239	153,051	166,982
Employee Benefits						
1040-1520-512100	Group Insurance		41,762	38,033	47,514	55,003
1040-1520-512200	FICA Tax		10,413	10,412	11,705	12,775
1040-1520-512400	Retirement Contrib/Pension		10,354	9,233	12,316	13,290
		Total	62,529	57,678	71,535	81,068
Other Purchased Services						
1040-1520-523500	Travel/Parking		-	-	100	100
1040-1520-523600	Dues & Professional Fees		70	-	220	260
1040-1520-523700	Certification/ Educ/Training		-	200	1,698	3,409
		Total	70	200	2,018	3,769
Supplies						
1040-1520-531550	Garbage Bags for Resale		3,476	3,891	4,300	4,500
1040-1520-531601	Office Equipment		1,125	1,050	575	498
		Total	4,601	4,941	4,875	4,998
Intergovernmental						
1040-1520-571000	Intergovernmental Expenditures		-	-	75	-
		Total	-	-	75	-
		Total: Business Office	**210,020**	**205,058**	**231,554**	**256,817**
Information Technology						
Salaries & Wages						
1040-1535-511000	Salaries & Wages		120,103	123,472	130,224	134,136
		Total	120,103	123,472	130,224	134,136
Employee Benefits						
1040-1535-512100	Group Insurance		27,561	30,674	38,205	39,395
1040-1535-512200	FICA Tax		8,618	8,881	9,963	10,262
1040-1535-512400	Retirement Contrib/Pension		9,712	9,388	10,457	10,770
		Total	45,890	48,942	58,625	60,427
Purchased Professional & Technical Services						
1040-1535-521101	Management Consulting Services		3,000	1,498	3,000	3,000
		Total	3,000	1,498	3,000	3,000
Purchased Property Services						
1040-1535-522201	Office Equipment Maintenance		1,840	2,066	5,000	2,000
1040-1535-522204	Radio Maintenance		30,078	28,540	31,810	-
1040-1535-522322	Equipment Leases		113,583	117,988	114,000	120,432
		Total	145,501	148,593	150,810	122,432
Other Purchased Services						
1040-1535-523201	Telephone		145,091	135,013	146,712	150,600
1040-1535-523202	Support Agreements		50,251	71,218	146,017	92,671
1040-1535-523203	Cell Phones		14,729	15,282	19,814	1,920
1040-1535-523204	Police Dept Cell Phones		5,444	4,981	5,400	-
1040-1535-523205	Internet Commerce		21,323	3,017	3,800	3,420
1040-1535-523700	Certification/ Educ/Training		749	2,790	4,000	6,500
1040-1535-523801	Software Licenses		11,652	10,149	16,200	26,715
		Total	249,239	242,450	341,943	281,826
Supplies						
1040-1535-531601	Office Equipment		41,274	24,253	102,345	96,280
1040-1535-531602	Computer Upgrades		17,812	26,977	31,800	41,920
		Total	59,085	51,229	134,145	138,200
		Total: Information Technology	**$ 622,819**	**$ 616,184**	**$ 818,747**	**$ 740,021**

Account Number	Description	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Human Resources					
Salaries & Wages					
1040-1540-511000	Salaries & Wages	$ 116,441	$ 117,654	$ 120,698	$ 124,303
1040-1540-511101	Part Time Salaries & Wages	-	-	-	21,886
1040-1540-511300	Overtime	-	-	650	650
	Total	116,441	117,654	121,348	146,839
Employee Benefits					
1040-1540-512100	Group Insurance	21,174	18,905	23,010	23,485
1040-1540-512200	FICA Tax	8,672	8,974	9,284	11,234
1040-1540-512400	Retirement Contrib/Pension	9,899	10,111	9,824	10,054
1040-1540-512901	Health & Wellness	1,506	2,255	4,000	3,000
1040-1540-512902	Employee Meetings & Awards	3,135	4,672	2,850	6,000
	Total	44,385	44,916	48,968	53,773
Purchased Professional & Technical Services					
1040-1540-521101	Management Consulting Services	-	-	1,500	2,000
1040-1540-521300	Technical Services	-	-	-	1,080
	Total	-	-	1,500	3,080
Other Purchased Services					
1040-1540-523600	Dues & Professional Fees	529	549	600	850
1040-1540-523700	Certification/ Educ/Training	486	772	1,300	2,500
1040-1540-523901	Recruitment & Hiring	10,650	18,404	10,450	10,825
	Total	11,665	19,726	12,350	14,175
Supplies					
1040-1540-531109	Safety / Disaster Mgmt Supplies & Equipme	-	-	-	2,000
1040-1540-531400	Subscriptions & Periodicals	200	200	950	950
1040-1540-531601	Office Equipment	19	500	1,350	1,000
1040-1540-531702	Employee Relations	645	960	1,000	1,200
	Total	863	1,660	3,300	5,150
Self Funded Insurance					
1040-1540-552200	Claims	10,181	-	13,000	13,000
	Total	10,181	-	13,000	13,000
	Total: Human Resources	**183,536**	**183,956**	**200,466**	**236,017**
Custodial/Bldg. Maintenance					
Salaries & Wages					
1040-1565-511000	Salaries & Wages	69,050	53,753	28,287	29,754
1040-1565-511300	Overtime	6	118	1,325	603
	Total	69,055	53,871	29,612	30,357
Employee Benefits					
1040-1565-512100	Group Insurance	20,904	24,963	13,004	13,432
1040-1565-512200	FICA Tax	4,877	3,732	2,266	2,323
1040-1565-512400	Retirement Contrib/Pension	5,505	4,585	2,143	2,046
	Total	31,285	33,279	17,413	17,801
Purchased Professional & Technical Services					
1040-1565-521303	Maintenance Tech/ Contracts	-	-	-	574
	Total	-	-	-	574
Purchased Property Services					
1040-1565-522130	Bldg. Maintenance/Cleaning	12,521	3,399	10,275	9,300
	Total	12,521	3,399	10,275	9,300
Supplies					
1040-1565-531102	Building Supplies	2,663	8,275	6,350	5,425
	Total	2,663	8,275	6,350	5,425
	Total: Custodial/Bldg. Maintenance	**115,525**	**98,825**	**63,650**	**63,457**
	Department Total: City Clerk/Business Office	**$ 2,186,656**	**$ 2,103,419**	**$ 2,604,254**	**$ 2,606,523**

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
General Government						
General Govt Operations/Services						
Salaries & Wages						
1060-1566-511210	Event Salaries		$ -	$ -	$ 50,000	$ 50,000
		Total	-	-	50,000	50,000
Employee Benefits						
1060-1566-512200	FICA Tax		-	-	4,000	4,000
		Total	-	-	4,000	4,000
Purchased Professional & Technical Services						
1060-1566-521200	Professional Services		37,500	38,000	-	-
		Total	37,500	38,000	-	-
Purchased Property Services						
1060-1566-522140	Landscaping Downtown Properties		35,911	31,639	37,668	31,668
1060-1566-522144	Landscaping Bunten Road park		79,142	49,700	15,405	-
1060-1566-522146	Landscaping PIB Medians		4,620	2,985	2,988	2,988
1060-1566-522147	Landscaping Public Safety		11,676	6,954	6,960	6,960
1060-1566-522202	Vehicle Repairs/Maintenance		220	2,270	2,029	2,000
1060-1566-522203	General Emergency Repairs		113,939	112,208	123,241	-
1060-1566-522205	Repairs & Maint - Landscape		3,500	1,790	11,055	7,000
1060-1566-522320	Equipment Rental		2,022	2,023	1,947	2,096
		Total	251,029	209,568	201,293	52,712
Other Purchased Services						
1060-1566-523602	Bank/Credit Card Fees		27,648	18,459	-	-
		Total	27,648	18,459	-	-
Supplies						
1060-1566-531101	Postage		6,797	6,725	7,966	8,440
1060-1566-531210	Water/Sewer		4,184	5,525	35,738	18,156
1060-1566-531215	Stormwater Fees		-	6,891	8,350	7,306
1060-1566-531230	Electric		87,429	90,260	99,860	82,224
1060-1566-531401	Records Preservation		-	79	5,214	1,000
1060-1566-531702	Employee Relations		1,333	1,025	1,455	1,500
		Total	99,743	110,505	158,583	118,626
	Total: General Govt Operations/Services		**415,919**	**376,532**	**413,876**	**225,338**
Red Clay Theatre						
Purchased Property Services						
1060-1573-522203	General Emergency Repairs		-	-	3,000	10,000
		Total	-	-	3,000	10,000
Other Purchased Services						
1060-1573523201	Telephone		-	-	5,000	5,400
		Total	-	-	5,000	5,400
Supplies						
1060-1573531210	Water/Sewer		-	-	2,000	1,980
1060-1573531220	Gas		-	-	3,000	2,400
1060-1573531230	Electric		-	-	15,000	13,800
		Total	-	-	20,000	18,180
	Total: Red Clay Theatre		**-**	**-**	**28,000**	**33,580**
	Department Total: General Government		**$ 415,919**	**$ 376,532**	**$ 441,876**	**$ 258,918**

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Public Information/Marketing						
Public Information Administraion						
Salaries & Wages						
1080-1570-511000	Salaries & Wages		$ 131,858	$ 138,113	$ 70,904	$ 112,584
1080-1570-511101	Part Time Salaries & Wages		46,941	50,374	56,423	45,259
1080-1570-511300	Overtime		-	15	200	968
		Total	178,799	188,503	127,527	158,811
Employee Benefits						
1080-1570-512100	Group Insurance		23,240	22,664	13,020	26,977
1080-1570-512200	FICA Tax		13,058	13,850	9,756	12,149
1080-1570-512400	Retirement Contrib/Pension		11,603	11,255	5,694	9,964
		Total	47,900	47,769	28,470	49,090
Other Purchased Services						
1080-1570-523203	Cell Phones		600	720	960	2,160
1080-1570-523600	Dues & Professional Fees		1,410	1,130	1,520	6,370
1080-1570-523700	Certification/ Educ/Training		1,845	1,186	3,350	3,350
		Total	3,855	3,036	5,830	11,880
Supplies						
1080-1570-531100	Office Supplies		2,091	1,545	2,400	2,400
1080-1570-531703	Emp/Council & Comm. Relations		99	1,023	1,050	1,050
1080-1570-531704	Citywide Promotions		55,277	51,801	50,846	48,900
1080-1570-531705	Newsletter		35,038	36,913	28,752	26,000
		Total	92,504	91,281	83,048	78,350
Machinery & Equipment						
1080-1570-542300	Furniture & Fixtures		5,829	-	-	-
		Total	5,829	-	-	-
	Total: Public Information Administraion		**328,887**	**330,589**	**244,875**	**298,131**
Downtown/Main Street						
Purchased Professional & Technical Services						
1080-1571-521300	Technical Services		-	-	100,000	70,000
		Total	-	-	100,000	70,000
Other Purchased Services						
1080-1571-523301	Advertising/Promotions		-	-	20,136	20,000
1080-1571-523802	Music Licensing Fees		-	-	800	800
1080-1571-523850	Contract Labor		-	-	7,000	7,000
		Total	-	-	27,936	27,800
Supplies						
1080-1571-531103	Signs/Banners		-	-	3,500	3,500
1080-1571-531800	Special Events		37,926	47,822	53,300	53,000
1080-1571-531801	New Years Eve Celebration		59,135	40,190	49,500	45,000
1080-1571-531802	Fireworks/Concerts		19,979	20,039	20,250	20,750
		Total	117,040	108,052	126,550	122,250
	Total: Downtown/Main Street		**117,040**	**108,052**	**254,486**	**220,050**
Festival Center						
Purchased Property Services						
1080-1572-522130	Bldg. Maintenance/Cleaning		5,703	8,425	-	-
1080-1572-522201	Office Equipment Maintenance		-	615	-	-
1080-1572-522321	Linen/Uniform Rental Service		2,461	2,750	-	-
		Total	$ 8,164	$ 11,790	$ -	$ -

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Festival Center						
Other Purchased Services						
1080-1572-523301	Advertising/Promotions		$ 26,736	$ 30,469	$ -	$ -
1080-1572-523802	Music Licensing Fees		614	632	-	-
		Total	27,350	31,101	-	-
Supplies						
1080-1572-531100	Office Supplies		1,121	1,338	-	-
1080-1572-531102	Building Supplies		103	294	-	-
1080-1572-531103	Signs/Banners		2,359	2,367	-	-
1080-1572-531210	Water/Sewer		9,018	10,014	-	-
1080-1572-531220	Gas		9,088	7,710	-	-
1080-1572-531230	Electric		27,859	26,501	-	-
1080-1572-531600	Small Equipment		278	361	-	-
		Total	49,824	48,585	-	-
		Total: Festival Center	**85,338**	**91,475**	**-**	**-**
Red Clay Theatre						
Purchased Professional & Technical Services						
1080-1573-521303	Maintenance Tech/ Contracts		1,219	1,671	-	-
		Total	1,219	1,671	-	-
Purchased Property Services						
1080-1573-522130	Bldg. Maintenance/Cleaning		1,646	1,551	-	-
1080-1573-522206	Repairs & Maint - Equipment		6,289	3,324	-	-
		Total	7,934	4,875	-	-
Other Purchased Services						
1080-1573-523201	Telephone		-	4,867	-	-
1080-1573-523301	Advertising/Promotions		1,209	-	-	-
		Total	1,209	4,867	-	-
Supplies						
1080-1573-531102	Building Supplies		2,491	179	-	-
1080-1573-531210	Water/Sewer		1,908	1,614	-	-
1080-1573-531220	Gas		3,635	2,494	-	-
1080-1573-531230	Electric		15,274	13,176	-	-
1080-1573-531600	Small Equipment		493	7,083	-	-
		Total	23,802	24,545	-	-
		Total: Red Clay Theatre	**34,165**	**35,958**	**-**	**-**
	Department Total: Public Information/Marketing		**$ 565,430**	**$ 566,075**	**$ 499,361**	**$ 518,181**
Municipal Court						
Municipal Court Administration						
Salaries & Wages						
2000-2100-511000	Salaries & Wages		347,228	345,756	364,873	371,470
2000-2100-511101	Part Time Salaries & Wages		32,576	30,674	37,526	38,108
2000-2100-511200	Seasonal/Temporary		4,031	4,750	6,000	11,625
2000-2100-511300	Overtime		120	453	1,200	2,000
		Total	$ 383,956	$ 381,633	$ 409,599	$ 423,203

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Municipal Court Administration						
Employee Benefits						
2000-2100-512100	Group Insurance		$ 72,224	$ 64,208	$ 90,977	$ 90,961
2000-2100-512200	FICA Tax		28,793	28,738	30,876	31,486
2000-2100-512400	Retirement Contrib/Pension		28,402	26,453	29,536	30,648
		Total	129,419	119,399	151,389	153,095
Purchased Professional & Technical Services						
2000-2100-521310	Witness Fees		-	-	150	150
2000-2100-521311	Indigent Defense		4,088	3,909	7,000	7,000
2000-2100-521312	Language Translator		1,651	1,336	3,102	3,102
2000-2100-521313	Collection Agency Fees		192	280	1,500	500
		Total	5,931	5,525	11,752	10,752
Purchased Property Services						
2000-2100-522130	Bldg. Maintenance/Cleaning		776	-	-	-
2000-2100-522201	Office Equipment Maintenance		-	-	400	400
2000-2100-522322	Equipment Leases		2,231	468	480	480
		Total	3,007	468	880	880
Other Purchased Services						
2000-2100-523203	Cell Phones		420	720	720	960
2000-2100-523300	Advertising/Public Notices		475	150	900	900
2000-2100-523600	Dues & Professional Fees		911	1,240	1,305	1,465
2000-2100-523700	Certification/ Educ/Training		2,516	2,757	6,521	9,152
2000-2100-523801	Software Licenses		10,833	8,459	35,004	-
2000-2100-523902	Records Destruction		303	-	500	500
		Total	15,457	13,326	44,950	12,977
Supplies						
2000-2100-531100	Office Supplies		5,340	5,128	5,800	6,000
2000-2100-531400	Subscriptions & Periodicals		385	950	1,000	915
2000-2100-531601	Office Equipment		1,187	1,539	8,145	2,899
2000-2100-531703	Emp/Council & Comm. Relations		316	455	650	650
		Total	7,227	8,073	15,595	10,464
Payments to Other Agencies						
2000-2100-572001	Peace Officers A & B		77,481	57,882	150,000	-
2000-2100-572002	Peace Officer Training		131,218	93,649	237,600	-
2000-2100-572003	Local Victim Assistance		72,380	51,951	121,530	-
2000-2100-572004	Georgia Crime Victims		3,992	2,425	6,371	-
2000-2100-572005	Brain & Spinal Injury		12,897	8,209	18,540	-
2000-2100-572006	Crime Lab Fee		4,071	2,393	7,830	-
2000-2100-572007	Jail Construction		145,426	96,340	243,498	-
2000-2100-572008	County Drug Abuse		7,132	13,018	24,720	-
2000-2100-572009	IDF		146,262	108,086	254,001	-
2000-2100-572010	Drivers Education Fund		65,480	45,782	116,301	-
		Total	666,339	479,737	1,180,391	-
Payments to Others						
2000-2100-573001	Cash Bond Refund		117,194	119,002	270,000	-
		Total	117,194	119,002	270,000	-
Department Total: Municipal Court			**$ 1,328,530**	**$ 1,127,163**	**$ 2,084,556**	**$ 611,371**

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Police						
Police Administration						
Salaries & Wages						
3000-3210-511000	Salaries & Wages		$ 378,188	$ 354,139	$ 374,345	$ 385,359
3000-3210-511300	Overtime		2,343	88	2,584	2,635
		Total	380,531	354,227	376,929	387,994
Employee Benefits						
3000-3210-512100	Group Insurance		44,907	32,570	39,600	39,546
3000-3210-512200	FICA Tax		28,316	26,369	28,835	29,682
3000-3210-512400	Retirement Contrib/Pension		28,850	28,581	29,730	30,435
		Total	102,073	87,520	98,165	99,663
Purchased Professional & Technical Services						
3000-3210-521200	Professional Services		67,028	64,496	73,000	73,000
3000-3210-521303	Maintenance Tech/ Contracts		4,168	13,806	-	-
		Total	71,196	78,302	73,000	73,000
Purchased Property Services						
3000-3210-522130	Bldg. Maintenance/Cleaning		5,864	51,224	37,200	10,000
3000-3210-522201	Office Equipment Maintenance		1,234	452	500	250
		Total	7,097	51,676	37,700	10,250
Other Purchased Services						
3000-3210-523600	Dues & Professional Fees		300	425	300	500
3000-3210-523700	Certification/ Educ/Training		2,589	2,524	54,100	76,903
		Total	2,889	2,949	54,400	77,403
Supplies						
3000-3210-531100	Office Supplies		22,305	23,612	20,900	23,000
3000-3210-531102	Building Supplies		5,561	5,704	-	-
3000-3210-531104	Supplies		799	846	1,000	1,000
3000-3210-531210	Water/Sewer		2,075	3,852	5,420	7,464
3000-3210-531230	Electric		133,405	146,106	154,800	156,000
3000-3210-531603	Police Equipment		143	-	-	-
3000-3210-531706	Uniforms		783	1,164	1,200	1,200
		Total	165,072	181,285	183,320	188,664
	Total: Police Administration		**728,858**	**755,959**	**823,514**	**836,974**
Criminal Investigations Division						
Salaries & Wages						
3000-3221-511000	Salaries & Wages		398,488	467,968	482,033	698,743
3000-3221-511300	Overtime		7,377	12,397	24,930	38,420
		Total	405,865	480,364	506,963	737,163
Employee Benefits						
3000-3221-512100	Group Insurance		72,456	83,607	110,065	170,968
3000-3221-512200	FICA Tax		30,027	35,672	38,783	56,393
3000-3221-512400	Retirement Contrib/Pension		33,204	39,283	40,811	60,521
		Total	135,687	158,562	189,659	287,882
Purchased Property Services						
3000-3221-522201	Office Equipment Maintenance		770	211	1,000	1,000
		Total	770	211	1,000	1,000
Other Purchased Services						
3000-3221-523600	Dues & Professional Fees		300	300	350	1,100
3000-3221-523700	Certification/ Educ/Training		946	500	-	-
		Total	$ 1,246	$ 800	$ 350	$ 1,100

Account Number	Description	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Criminal Investigations Division					
Supplies					
3000-3221-531104	Supplies	$ 1,834	$ 1,054	$ 1,300	$ 1,660
3000-3221-531107	Evidence Collection & Processing	4,052	3,691	5,380	5,000
3000-3221-531601	Office Equipment	244	96	500	500
3000-3221-531603	Police Equipment	2,199	2,384	3,545	6,075
3000-3221-531604	Police Vests	-	-	-	5,600
3000-3221-531703	Emp/Council & Comm. Relations	-	-	-	10,870
3000-3221-531706	Uniforms	3,857	4,652	4,900	9,586
	Total	12,187	11,878	15,625	39,291
	Total: Criminal Investigations Division	**555,755**	**651,815**	**713,597**	**1,066,436**
Police Uniform Division					
Salaries & Wages					
3000-3223-511000	Salaries & Wages	2,048,113	2,119,539	2,237,158	2,308,759
3000-3223-511101	Part Time Salaries & Wages	13,921	16,124	21,873	22,540
3000-3223-511300	Overtime	111,786	92,148	145,913	173,848
	Total	2,173,820	2,227,812	2,404,944	2,505,147
Employee Benefits					
3000-3223-512100	Group Insurance	418,132	388,139	498,031	460,546
3000-3223-512200	FICA Tax	158,376	164,048	184,705	190,787
3000-3223-512400	Retirement Contrib/Pension	168,128	162,431	191,437	201,491
	Total	744,636	714,618	874,173	852,824
Purchased Professional & Technical Services					
3000-3223-521312	Language Translator	1,128	1,398	2,000	2,000
	Total	1,128	1,398	2,000	2,000
Purchased Property Services					
3000-3223-522201	Office Equipment Maintenance	613	998	984	1,158
3000-3223-522206	Repairs & Maint - Equipment	2,595	2,968	4,750	5,325
	Total	3,208	3,967	5,734	6,483
Other Purchased Services					
3000-3223-523700	Certification/ Educ/Training	31,088	30,284	-	-
	Total	31,088	30,284	-	-
Supplies					
3000-3223-531108	Prisoner Medical & Supply	2,804	3,619	6,200	6,200
3000-3223-531111	Supplies - K-9	1,612	3,138	4,690	6,704
3000-3223-531603	Police Equipment	44,856	38,259	30,340	53,061
3000-3223-531706	Uniforms	21,788	17,146	26,089	30,521
	Total	71,060	62,162	67,319	96,486
	Total: Police Uniform Division	**3,024,941**	**3,040,241**	**3,354,170**	**3,462,940**
Police Support Services Division					
Salaries & Wages					
3000-3224-511000	Salaries & Wages	620,841	645,412	286,133	315,707
3000-3224-511101	Part Time Salaries & Wages	64,104	67,432	153,949	158,040
3000-3224-511300	Overtime	26,739	36,383	13,743	15,459
	Total	711,685	749,228	453,825	489,206
Employee Benefits					
3000-3224-512100	Group Insurance	179,478	172,814	85,687	112,395
3000-3224-512200	FICA Tax	50,870	54,110	34,718	39,323
3000-3224-512400	Retirement Contrib/Pension	43,583	44,938	23,079	25,381
	Total	$ 273,931	$ 271,861	$ 143,484	$ 177,099

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Police Support Services Division						
Purchased Property Services						
3000-3224-522201	Office Equipment Maintenance		$ 39	$ 629	$ 500	$ -
		Total	39	629	500	-
Other Purchased Services						
3000-3224-523202	Support Agreements		-	-	-	195,370
3000-3224-523600	Dues & Professional Fees		195	180	310	500
3000-3224-523700	Certification/ Educ/Training		9,267	12,337	-	-
3000-3224-523902	Records Destruction		439	429	1,500	1,500
		Total	9,902	12,946	1,810	197,370
Supplies						
3000-3224-531101	Postage		7,261	7,110	7,120	7,120
3000-3224-531107	Evidence Collection & Processing		-	-	9,050	15,470
3000-3224-531601	Office Equipment		26,477	18,427	10,900	10,700
3000-3224-531602	Computer Upgrades		-	-	34,500	274,739
3000-3224-531603	Police Equipment		-	40	21,319	32,400
		Total	33,738	25,577	82,889	340,429
	Total: Police Support Services Division		**1,029,295**	**1,060,241**	**682,508**	**1,204,104**
Community Policing Division						
Salaries & Wages						
3000-3250-511000	Salaries & Wages		211,694	203,962	216,324	-
3000-3250-511300	Overtime		3,130	4,355	9,546	-
		Total	214,824	208,318	225,870	-
Employee Benefits						
3000-3250-512100	Group Insurance		33,436	40,491	45,346	-
3000-3250-512200	FICA Tax		16,274	15,906	17,289	-
3000-3250-512400	Retirement Contrib/Pension		18,532	16,167	18,273	-
		Total	68,241	72,564	80,908	-
Other Purchased Services						
3000-3250-523600	Dues & Professional Fees		720	720	750	-
3000-3250-523700	Certification/ Educ/Training		565	2,003	1,500	-
		Total	1,285	2,723	2,250	-
Supplies						
3000-3250-531603	Police Equipment		5,748	7,974	6,994	-
3000-3250-531604	Police Vests		6,620	5,844	8,000	-
3000-3250-531703	Emp/Council & Comm. Relations		6,975	7,000	7,087	-
3000-3250-531706	Uniforms		4,064	1,436	4,332	-
		Total	23,407	22,253	26,413	-
	Total: Community Policing Division		**307,757**	**305,858**	**335,441**	**-**
Police Dispatch						
Salaries & Wages						
3000-3270-511000	Salaries & Wages		-	-	431,358	453,125
3000-3270-511101	Part Time Salaries & Wages		-	-	-	37,792
3000-3270-511300	Overtime		-	-	33,724	27,627
		Total	-	-	465,082	518,544
Employee Benefits						
3000-3270-512100	Group Insurance		-	-	148,045	132,422
3000-3270-512200	FICA Tax		-	-	35,579	39,669
3000-3270-512400	Retirement Contrib/Pension		-	-	37,439	39,500
		Total	$ -	$ -	$ 221,063	$ 211,591

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Police Dispatch						
Other Purchased Services						
3000-3270-523202	Support Agreements		$ -	$ -	$ 1,668	$ 35,000
		Total	-	-	1,668	35,000
Supplies						
3000-3270-531601	Office Equipment		-	-	-	34,640
		Total	-	-	-	34,640
Machinery & Equipment						
3000-3270-542400	Computers		-	-	-	4,000
		Total	-	-	-	4,000
		Total: Police Dispatch	**-**	**-**	**687,813**	**803,775**
Consolidated Vehicle Maintenance Division						
Purchased Property Services						
3000-3290-522202	Vehicle Repairs/Maintenance		93,217	95,254	102,795	103,366
3000-3290-522207	Vehicle Accident Repairs		29,316	28,403	30,000	30,000
3000-3290-522322	Equipment Leases		-	-	-	38,398
		Total	122,533	123,657	132,795	171,764
Other Purchased Services						
3000-3290-523101	Insurance Deductible		2,000	5,000	5,000	5,000
3000-3290-523600	Dues & Professional Fees		998	2,150	475	625
3000-3290-523903	Emissions/Tags/Titles		1,164	1,524	1,974	2,320
		Total	4,162	8,674	7,449	7,945
Supplies						
3000-3290-531270	Fuel & Oil		209,351	262,317	252,000	300,000
3000-3290-531603	Police Equipment		-	-	-	8,988
		Total	209,351	262,317	252,000	308,988
		Total: Consolidated Vehicle Maintenance Division	**336,046**	**394,648**	**392,244**	**488,697**
Red Light Monitoring						
Purchased Property Services						
3000-3295-522322	Equipment Leases		-	42,259	114,000	342,000
Total: Purchased Property Services		**Total**	-	42,259	114,000	342,000
3000-3295-531230	Electric		1,501	541	1,260	3,780
		Total	1,501	541	1,260	3,780
		Total: Red Light Monitoring	**1,501**	**42,800**	**115,260**	**345,780**
		Department Total: Police	**$ 5,984,153**	**$ 6,251,561**	**$ 7,104,547**	**$ 8,208,706**
Public Works						
Public Works Administration						
Salaries & Wages						
4000-4100-511000	Salaries & Wages		533,231	438,690	548,598	609,303
4000-4100-511101	Part Time Salaries & Wages		41,811	51,546	66,327	71,594
4000-4100-511300	Overtime		19,584	13,585	17,500	17,500
		Total	594,626	503,821	632,425	698,397
Employee Benefits						
4000-4100-512100	Group Insurance		134,617	115,691	191,244	204,466
4000-4100-512200	FICA Tax		43,660	34,308	48,816	53,428
4000-4100-512400	Retirement Contrib/Pension		38,974	38,653	44,903	47,431
		Total	$ 217,251	$ 188,652	$ 284,963	$ 305,325

Account Number	Description	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Public Works Administration					
Purchased Property Services					
4000-4100-522202	Vehicle Repairs/Maintenance	$ 4,460	$ 5,477	$ 20,200	$ 21,940
4000-4100-522203	General Emergency Repairs	2,856	3,485	28,000	32,500
4000-4100-522206	Repairs & Maint - Equipment	6,315	8,375	23,198	26,065
4000-4100-522208	Repairs & Maint - Streets/ Sidewalks	-	4,804	9,100	7,500
4000-4100-522321	Linen/Uniform Rental Service	3,822	4,813	5,780	8,440
	Total	17,453	26,954	86,278	96,445
Other Purchased Services					
4000-4100-523203	Cell Phones	1,950	2,100	2,326	4,680
4000-4100-523600	Dues & Professional Fees	-	-	-	300
4000-4100-523700	Certification/ Educ/Training	7,253	7,378	7,800	9,000
	Total	9,203	9,478	10,126	13,980
Supplies					
4000-4100-531100	Office Supplies	1,180	1,246	1,650	21,590
4000-4100-531103	Signs/Banners	4,506	12,319	7,500	11,320
4000-4100-531104	Supplies	15,977	28,951	25,500	22,750
4000-4100-531108	Prisoner Medical & Supply	-	-	6,240	12,450
4000-4100-531109	Safety / Disaster Mgmt Supplies & Equipme	1,434	2,212	2,000	2,000
4000-4100-531210	Water/Sewer	1,534	1,527	2,220	2,220
4000-4100-531220	Gas	3,490	2,395	4,890	4,440
4000-4100-531230	Electric	9,897	7,097	9,408	8,928
4000-4100-531235	Cable	397	650	720	744
4000-4100-531703	Emp/Council & Comm. Relations	487	1,040	1,250	2,200
	Total	38,901	57,436	61,378	88,642
Machinery & Equipment					
4000-4100-542100	Machinery	-	12,000	2,300	-
4000-4100-542200	Vehicles	5,000	90,988	108,033	28,900
	Total	5,000	102,988	110,333	28,900
	Total: Public Works Administration	**882,434**	**889,328**	**1,185,503**	**1,231,689**
Community Enhancement					
Purchased Property Services					
4000-4120-522206	Repairs & Maint - Equipment	2,308	348	-	-
	Total	2,308	348	-	-
Supplies					
4000-4120-531110	Veterans Flags & Markers	2,223	3,593	5,100	6,100
4000-4120-531707	Holiday Decorations	10,980	14,942	19,000	22,000
	Total	13,203	18,535	24,100	28,100
	Total: Community Enhancement	**15,511**	**18,883**	**24,100**	**28,100**
Citywide Building/Property Maintenance					
Purchased Professional & Technical Services					
4000-4125-521303	Maintenance Tech/ Contracts	48,824	50,852	68,865	161,558
	Total	48,824	50,852	68,865	161,558
Purchased Property Services					
4000-4125-522130	Bldg. Maintenance/Cleaning	9,741	10,826	10,000	10,000
4000-4125-522210	General Repairs	6,415	6,671	39,200	33,000
	Total	16,156	17,497	49,200	43,000
	Total: Citywide Building/Property Maintenance	**64,980**	**68,349**	**118,065**	**204,558**
	Department Total: Public Works	**$ 962,926**	**$ 976,560**	**$ 1,327,668**	**$ 1,464,347**

Account Number	Description	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Parks & Recreation					
Cultural Recreation Administration					
Salaries & Wages					
6000-6110-511100	Salaries & Wages	$ 432,446	$ 449,353	$ 531,836	$ 543,527
6000-6110-511101	Part Time Salaries & Wages	68,662	85,901	120,177	114,917
6000-6110-511200	Seasonal/Temporary	113,379	114,982	120,000	120,000
6000-6110-511300	Overtime	777	716	2,492	3,163
	Total	615,264	650,952	774,505	781,607
Employee Benefits					
6000-6110-512100	Group Insurance	109,687	115,480	183,203	174,051
6000-6110-512200	FICA Tax	45,573	48,294	59,249	59,793
6000-6110-512400	Retirement Contrib/Pension	39,247	33,686	43,099	43,704
	Total	194,506	197,460	285,551	277,548
Purchased Property Services					
6000-6110-522130	Bldg. Maintenance/Cleaning	-	142,142	130,012	154,806
6000-6110-522144	Landscaping Bunten Road park	-	-	-	12,528
6000-6110-522202	Vehicle Repairs/Maintenance	2,998	2,882	500	500
6000-6110-522206	Repairs & Maint - Equipment	1,883	684	800	800
	Total	4,881	145,708	131,312	168,634
Other Purchased Services					
6000-6110-523203	Cell Phones	1,530	2,760	3,960	4,920
6000-6110-523301	Advertising/Promotions	-	-	10,000	9,867
6000-6110-523500	Travel/Parking	-	-	-	2,520
6000-6110-523600	Dues & Professional Fees	280	875	1,645	1,670
6000-6110-523700	Certification/ Educ/Training	5,120	6,493	6,070	4,940
6000-6110-523801	Software Licenses	6,690	7,001	9,000	9,000
	Total	13,620	17,129	30,675	32,917
Supplies					
6000-6110-531100	Office Supplies	1,902	1,962	3,391	2,714
6000-6110-531400	Subscriptions & Periodicals	1,169	-	-	-
6000-6110-531601	Office Equipment	870	887	499	1,449
6000-6110-531703	Emp/Council & Comm. Relations	4,963	3,210	3,200	3,200
6000-6110-531706	Uniforms	1,738	1,830	1,990	3,000
6000-6110-531720	Park Projects	3,539	2,499	3,000	3,000
	Total	14,179	10,389	12,080	13,363
Machinery & Equipment					
6000-6110-542200	Vehicles	35,054	17,000	-	18,490
	Total	35,054	17,000	-	18,490
	Total: Cultural Recreation Administration	**877,504**	**1,038,637**	**1,234,123**	**1,292,559**
Recreation Programs					
Other Purchased Services					
6000-6115-523850	Contract Labor	94,587	93,356	125,000	103,464
	Total	94,587	93,356	125,000	103,464
Supplies					
6000-6115-531104	Supplies	17,770	16,257	18,557	18,821
6000-6115-531105	Seniors Program Supplies	9,873	10,026	9,401	9,600
6000-6115-531106	Program Development/ Expansion	6,827	17,436	14,940	1,145
6000-6115-531300	Food / Concession Supplies	-	-	-	3,000
6000-6115-531600	Small Equipment	7,586	8,040	1,060	6,071
6000-6115-531800	Special Events	3,302	3,404	3,300	3,300
	Total	45,358	55,164	47,258	41,937
	Total: Recreation Programs	**$ 139,945**	**$ 148,520**	**$ 172,258**	**$ 145,401**

Account Number	Description	FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Festival Center					
Purchased Property Services					
6000-6190-522321	Linen/Uniform Rental Service	$ -	$ -	$ 4,000	$ 4,000
	Total	-	-	4,000	4,000
Supplies					
6000-6190-531210	Water/Sewer	-	-	9,000	9,000
6000-6190-531220	Gas	-	-	12,000	12,000
6000-6190-531230	Electric	-	-	30,000	30,000
6000-6190-531235	Cable	-	-	-	408
	Total	-	-	51,000	51,408
	Total: Festival Center	**-**	**-**	**55,000**	**55,408**
Taylor Park					
Purchased Property Services					
6000-6215-522130	Bldg. Maintenance/Cleaning	1,062	-	-	-
	Total	1,062	-	-	-
	Total: Taylor Park	**1,062**	**-**	**-**	**-**
Church Street Park					
Purchased Property Services					
6000-6216-522130	Bldg. Maintenance/Cleaning	1,652	-	-	-
	Total	1,652	-	-	-
	Total: Church Street Park	**1,652**	**-**	**-**	**-**
W.P. Jones Park					
Purchased Property Services					
6000-6217-522130	Bldg. Maintenance/Cleaning	15,539	-	-	-
	Total	15,539	-	-	-
Supplies					
6000-6217-531104	Supplies	1,417	-	-	-
6000-6217-531210	Water/Sewer	984	1,042	3,000	2,400
6000-6217-531220	Gas	-	-	3,000	3,000
6000-6217-531230	Electric	863	993	3,300	4,800
6000-6217-531235	Cable	-	-	-	408
	Total	3,265	2,035	9,300	10,608
	Total: W.P. Jones Park	**18,804**	**2,035**	**9,300**	**10,608**
Rogers Bridge Park					
Purchased Property Services					
6000-6218-522130	Bldg. Maintenance/Cleaning	8,737	-	-	-
6000-6218-522320	Equipment Rental	3,380	3,120	3,120	3,120
	Total	12,117	3,120	3,120	3,120
Supplies					
6000-6218-531104	Supplies	2,574	-	-	-
6000-6218-531210	Water/Sewer	315	13,493	20,500	20,500
6000-6218-531230	Electric	1,376	1,912	2,900	2,900
6000-6218-531600	Small Equipment	433	-	-	-
	Total	4,698	15,404	23,400	23,400
	Total: Rogers Bridge Park	**16,815**	**18,524**	**26,520**	**26,520**
W.P. Jones Park Tennis					
Purchased Property Services					
6000-6220-522130	Bldg. Maintenance/Cleaning	3,425	-	-	-
	Total	3,425	-	-	-
Supplies					
6000-6220-531104	Supplies	596	-	-	-
6000-6220-531210	Water/Sewer	825	674	1,954	720
6000-6220-531600	Electric	5,460	6,665	6,666	6,900
6000-6220-531231	Small Equipment	446	1,229	-	-
	Total	7,326	8,568	8,620	7,620
	Total: W.P. Jones Park Tennis	**$ 10,751**	**$ 8,568**	**$ 8,620**	**$ 7,620**

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Bunten Park Tennis						
Purchased Property Services						
6000-6221-522130	Bldg. Maintenance/Cleaning		$ 2,494	$ -	$ -	$ -
		Total	2,494	-	-	-
Supplies						
6000-6221-531104	Supplies		914	-	-	-
6000-6221-531230	Electric		2,694	2,800	3,000	3,000
6000-6221-531600	Small Equipment		469	685	730	-
		Total	4,077	3,485	3,730	3,000
		Total: Bunten Park Tennis	**6,571**	**3,485**	**3,730**	**3,000**
Bunten Park Athletics						
Purchased Property Services						
6000-6222-522130	Bldg. Maintenance/Cleaning		62,173	-	-	-
		Total	62,173	-	-	-
Supplies						
6000-6222-531104	Supplies		6,977	-	-	-
6000-6222-531210	Water/Sewer		8,444	9,487	12,000	12,000
6000-6222-531220	Gas		1,520	1,127	3,000	3,000
6000-6222-531230	Electric		82,987	86,634	86,500	86,500
6000-6222-531235	Cable		-	-	-	408
6000-6222-531600	Small Equipment		15,045	14,973	11,562	10,926
6000-6223-522320	Equipment Rental		87	-	-	-
		Total	115,060	112,223	113,062	112,834
		Total: Bunten Park Athletics	**177,233**	**112,223**	**113,062**	**112,834**
Scott Hudgens Park Athletics						
Purchased Property Services						
6000-6223-522130	Bldg. Maintenance/Cleaning		8,261	-	-	-
		Total	8,261	-	-	-
Supplies						
6000-6223-531104	Supplies		2,907	-	-	-
6000-6223-531210	Water/Sewer		1,223	1,311	2,500	2,040
6000-6223-531230	Electric		3,459	3,656	4,001	3,960
		Total	7,588	4,967	6,501	6,000
		Total: Scott Hudgens Park Athletics	**15,850**	**4,967**	**6,501**	**6,000**
		Department Total: Parks & Recreation	**$ 1,266,187**	**$ 1,336,958**	**$ 1,629,114**	**$ 1,659,950**
Planning & Development						
Planning & Development Admin						
Salaries & Wages						
7000-7410-511000	Salaries & Wages		416,340	363,962	402,965	378,954
7000-7410-511101	Part Time Salaries & Wages		27,987	22,940	30,297	-
7000-7410-511300	Overtime		359	114	1,000	2,000
		Total	444,686	387,016	434,262	380,954
Employee Benefits						
7000-7410-512100	Group Insurance		62,088	50,827	65,005	75,740
7000-7410-512200	FICA Tax		33,096	28,829	33,221	29,143
7000-7410-512400	Retirement Contrib/Pension		30,986	31,270	32,110	30,006
		Total	126,170	110,926	130,336	134,889
Purchased Professional & Technical Services						
7000-7410-521200	Professional Services		108,218	19,198	190,000	285,500
7000-7410-521302	Building Inspector		30,600	30,430	37,000	37,000
		Total	$ 138,818	$ 49,628	$ 227,000	$ 322,500

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Planning & Development Admin						
Purchased Property Services						
7000-7410-522201	Office Equipment Maintenance		$ 211	$ -	$ 340	$ 250
7000-7410-522202	Vehicle Repairs/Maintenance		918	732	150	1,000
		Total	1,129	732	490	1,250
Other Purchased Services						
7000-7410-523203	Cell Phones		600	2,040	2,640	960
7000-7410-523300	Advertising/Public Notices		745	513	950	2,500
7000-7410-523400	Printing & Binding		998	944	1,750	1,700
7000-7410-523500	Travel/Parking		-	-	-	2,605
7000-7410-523600	Dues & Professional Fees		1,340	1,355	2,000	1,070
7000-7410-523700	Certification/ Educ/Training		2,373	6,848	10,000	8,410
		Total	6,056	11,699	17,340	17,245
Supplies						
7000-7410-531100	Office Supplies		2,124	1,446	2,000	2,000
7000-7410-531104	Supplies		469	461	1,000	1,000
7000-7410-531400	Subscriptions & Periodicals		-	-	-	1,445
7000-7410-531703	Emp/Council & Comm. Relations		1,183	411	1,500	1,500
		Total	3,777	2,319	4,500	5,945
Payments to Others						
7000-7410-573002	Community Betterment Program		1,000	500	-	-
		Total	1,000	500	-	-
	Total: Planning & Development Admin		**721,635**	**562,821**	**813,928**	**862,783**
Street Lights						
Purchased Property Services						
7000-7415-522210	General Repairs		-	-	8,000	10,000
Total: Purchased Property Services		**Total**	-	-	8,000	10,000
7000-7415-531230	Electric		273,198	301,727	315,049	315,000
		Total	273,198	301,727	315,049	315,000
	Total: Street Lights		**273,198**	**301,727**	**323,049**	**325,000**
Economic Development						
Salaries & Wages						
7000-7520-511000	Salaries & Wages		73,368	73,281	130,359	143,113
		Total	73,368	73,281	130,359	143,113
Employee Benefits						
7000-7520-512100	Group Insurance		16,552	15,485	30,940	33,735
7000-7520-512200	FICA Tax		5,163	5,195	9,973	10,949
7000-7520-512400	Retirement Contrib/Pension		6,166	6,262	10,494	11,491
		Total	27,881	26,941	51,407	56,175
Other Purchased Services						
7000-7520-523500	Travel/Parking		62	45	1,100	150
7000-7520-523600	Dues & Professional Fees		440	440	580	15,695
7000-7520-523700	Certification/ Educ/Training		35	500	1,000	2,840
7000-7520-523702	DDA Administration		-	-	-	-
		Total	537	985	2,680	18,685
Supplies						
7000-7520-531100	Office Supplies		213	57	250	250
7000-7520-531104	Supplies		12	-	-	-
7000-7520-531400	Subscriptions & Periodicals		-	-	130	1,330
7000-7520-531601	Office Equipment		-	674	300	700
7000-7520-531704	Citywide Promotions		-	-	4,700	12,000
		Total	225	732	5,380	14,280
	Total: Economic Development		**102,010**	**101,939**	**189,826**	**232,253**
Department Total: Planning & Development			**$ 1,096,843**	**$ 966,486**	**$ 1,326,803**	**$ 1,420,036**

Account Number	Description		FY 11 Actual	FY 12 Actual	FY 13 Amended Budget	FY 14 Adopted Budget
Debt Service						
Citywide Software/ BOA						
Principal						
8100-581300	Other Debt Principal		$ 356,351	$ 369,536	$ 383,210	$ 397,389
		Total	356,351	369,536	383,210	397,389
Interest						
8100-582300	Interest Expense		55,740	42,555	28,885	14,704
		Total	55,740	42,555	28,885	14,704
	Department Total: Debt Service		**$ 412,091**	**$ 412,091**	**$ 412,095**	**$ 412,093**
Other Financing Uses						
Operating Transfers Out						
9000-611007	Transfer to 222 HEAT Grant		86,975	83,080	39,259	-
9000-611013	Transfer to 281 Police Tech Fund		82,885	66,102	150,000	-
9000-611015	Transfer to City Hall Build		104,703	2,297	-	-
9000-611028	Transfer to SPLOST 2009		-	-	14,503	-
9000-611033	Transfer to Buford Corridor Stdy		-	128,355	-	-
9000-611036	Transfer to Living Memorial		-	4,000	-	-
9000-611041	Transfer to Workers Comp 600		-	250,000	250,000	250,000
9000-611042	Transfer to Fund 700 DDA		443,229	668,214	666,357	668,213
9000-611044	Transfer to Fund 770 URA		765,460	767,625	768,970	710,323
9000-611048	Transfer to Fund 360		-	40,509	135,991	73,096
9000-611050	Transfer to SPLOST 09 Vehicles		14,925	-	48,128	48,128
9000-611058	Transfer to Police Capital Projects		-	-	20,000	20,000
9000-611059	Transfer to HRA Fund 601		-	83,748	83,748	83,748
9000-611060	Transfer to Fund 320030 Old City Hall		-	3,000	278,100	173,706
611062	Transfer to Fund 209 Public Art		-	-	-	25,000
		Total	1,498,177	2,096,930	2,455,056	2,052,214
	Department Total: Other Financing Uses		**1,498,177**	**2,096,930**	**2,455,056**	**2,052,214**
		TOTAL EXPENDITURE	**$ 16,128,961**	**$ 16,573,193**	**$ 21,076,815**	**$ 20,382,390**

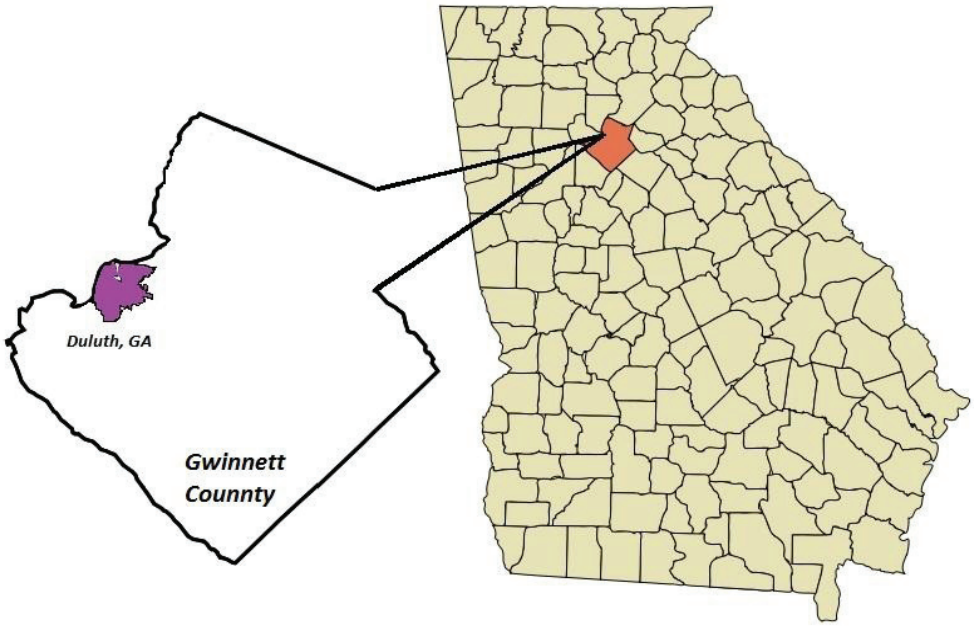
Charter

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

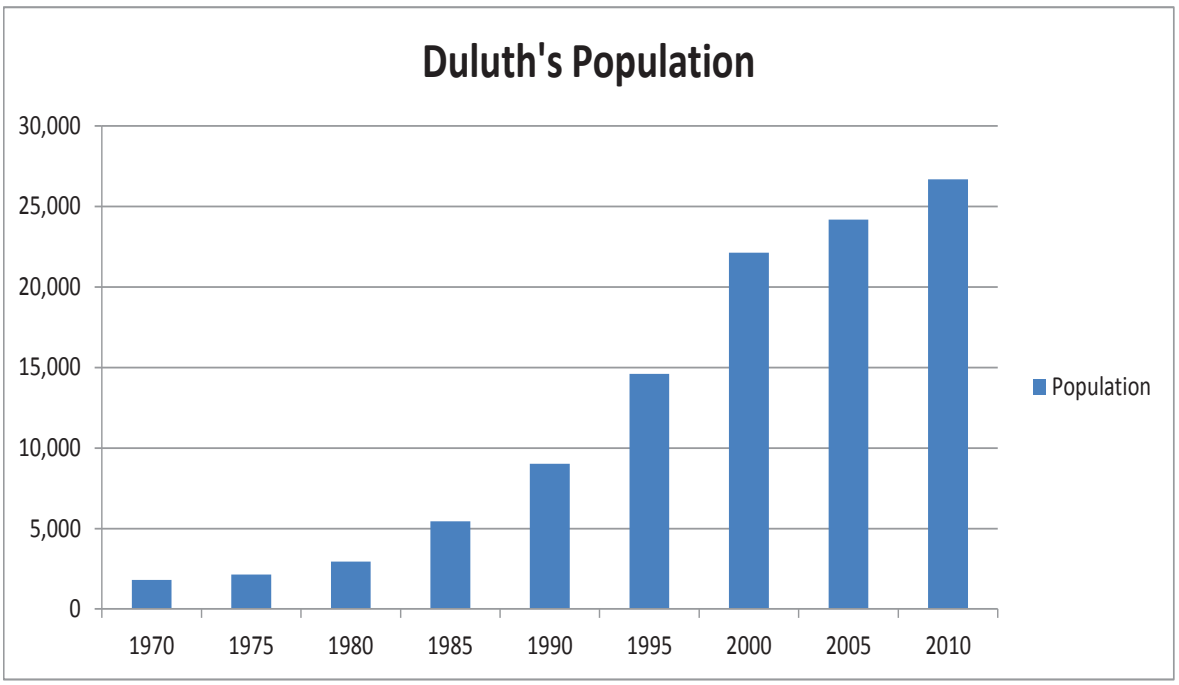
The median age in Duluth is 34 years old (33.2 for males; 35.3 for females).
The median household income in Duluth is $55,531 per year.
7.1% of households in Duluth live below the poverty line.
47.1% of Duluth residents over the age of 25 have attained a bachelor's degree or higher.

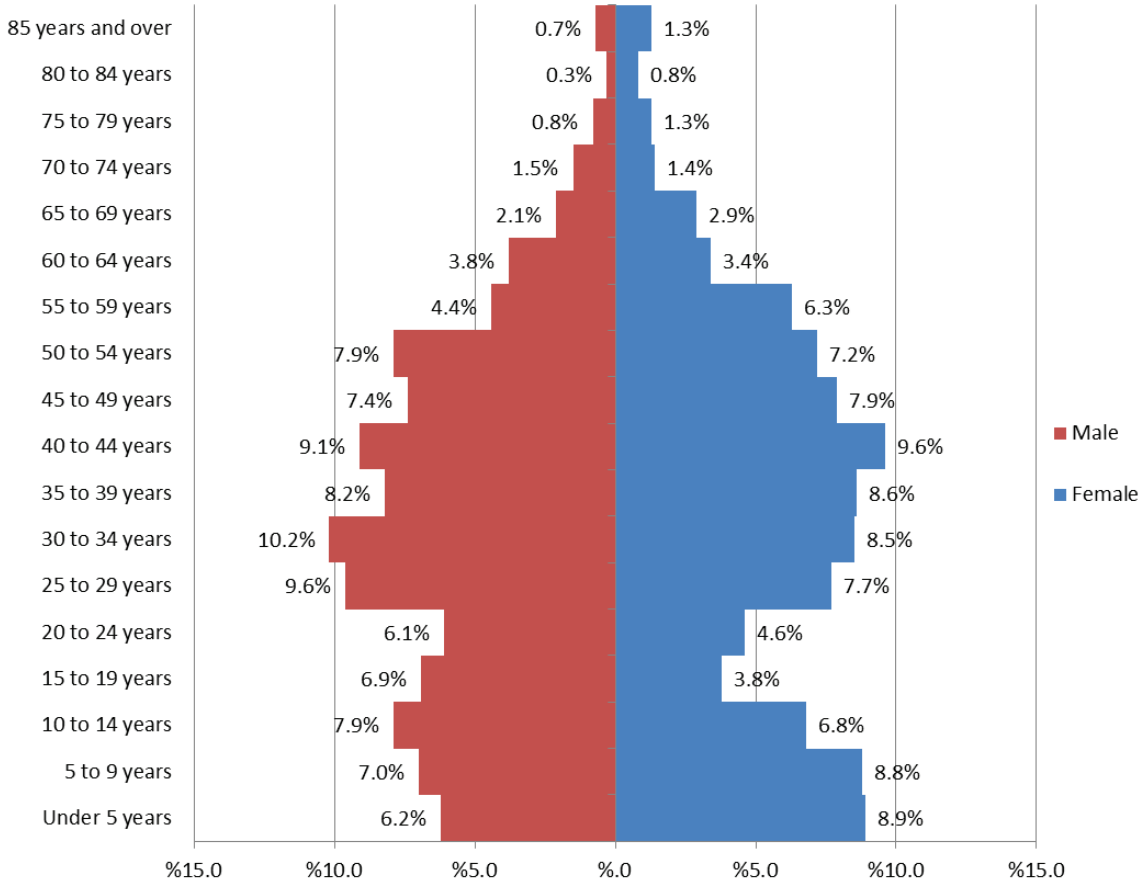
Population

	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

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%



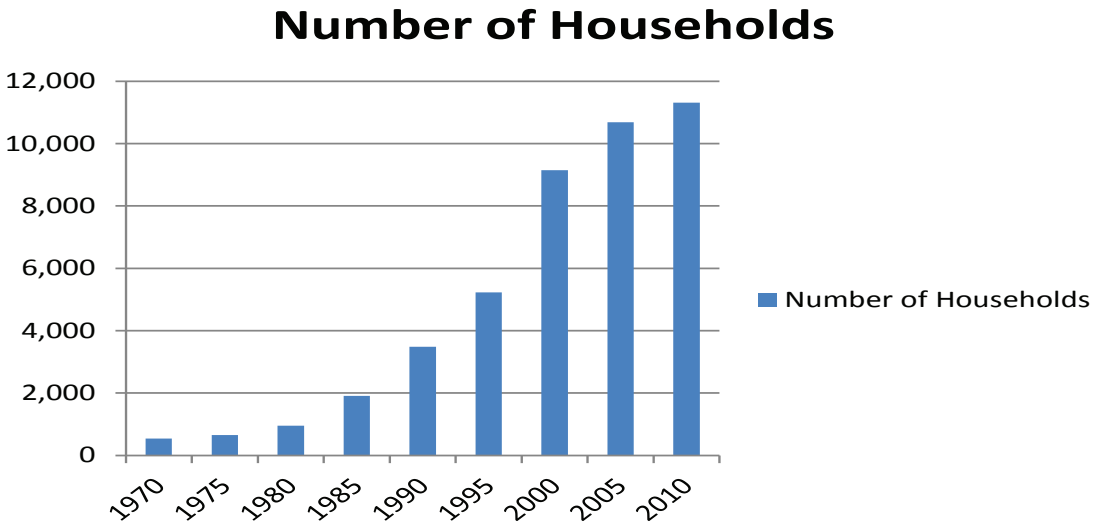

85 years and over
80 to 84 years
75 to 79 years
70 to 74 years
65 to 69 years
60 to 64 years
55 to 59 years
50 to 54 years
45 to 49 years
40 to 44 years
35 to 39 years
30 to 34 years
25 to 29 years
20 to 24 years
15 to 19 years
10 to 14 years
5 to 9 years
Under 5 years
0.7%
0.3%
0.8%
1.5%
2.1%
3.8%
4.4%
7.9%
7.4%
9.1%
8.2%
10.2%
9.6%
6.1%
6.9%
7.9%
7.0%
6.2%
1.3%
0.8%
1.3%
1.4%
2.9%
3.4%
6.3%
7.2%
7.9%
9.6%
8.6%
8.5%
7.7%
4.6%
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%10.0
%15.0
Male
Female

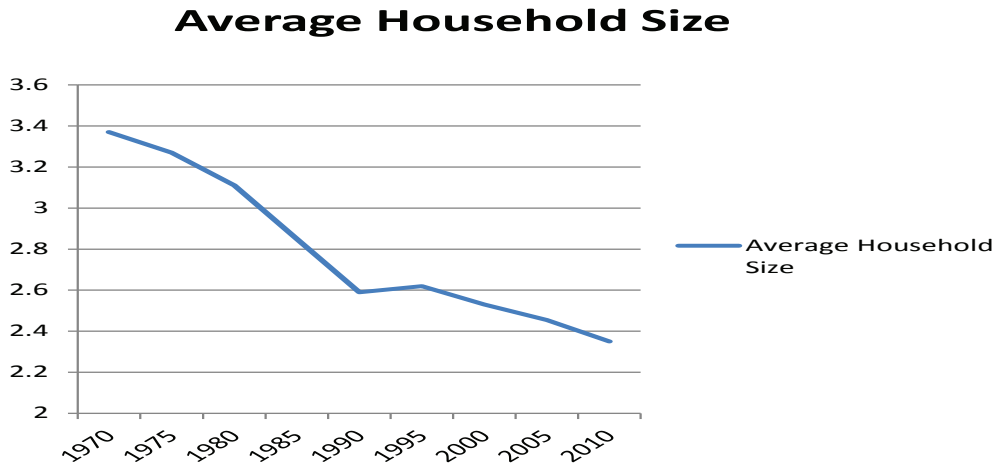
Housing Units

	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%

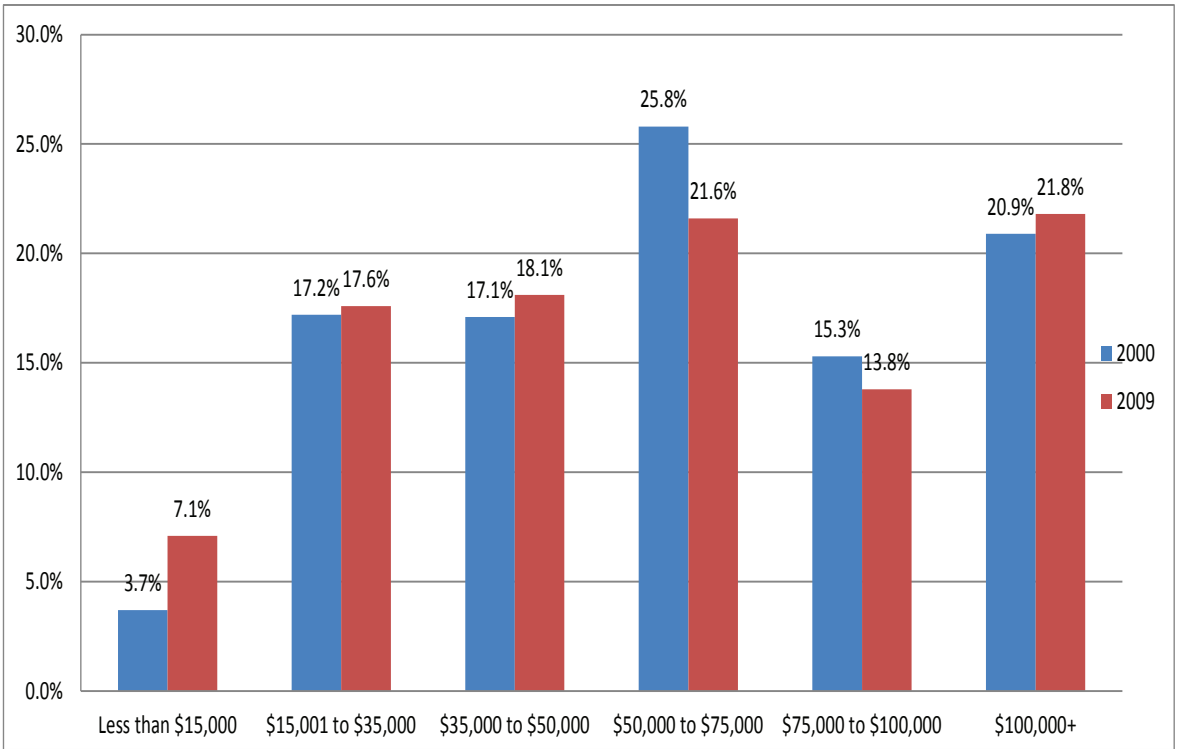
2010 Census Data
Housing Units

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





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%



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.