Duluth





City of **Duluth, Georgia**

Annual Budget 2014-2015



City of **Duluth, Georgia**
ANNUAL BUDGET

For the Fiscal Year

July 1, 2014 - June 30, 2015

MAYOR & COUNCIL



Kelly Kelkenberg
Mayor Pro Tem



Marsha Anderson Bomar
Councilmember



Jim Dugan
Councilmember



Billy Jones
Councilmember



Greg Whitlock
Councilmember

MANAGEMENT



Teresa Lynn
City Clerk



Charles L. Barrett III
Judge



Audrey Turner
Public Works
Director



Vacant
Community
Development
Director



Kathy Marelle
Parks & Recreation
Director



Randall Belcher
Police Chief



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Duluth

Georgia

For the Fiscal Year Beginning

July 1, 2013

Executive Director

local is good
DULUTH, GEORGIA











Duluth 2015

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FISCAL YEAR 2015 BUDGET MESSAGE

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

I am pleased to present you the City of Duluth's Fiscal Year 2015 Proposed Annual Operating and Capital Budget. The recommendations in this budget are based on direction provided to staff at the Council Strategic Conference, monthly Council Work Sessions, several public hearings and a detailed analysis of economic conditions and trends. Implementation of this budget will allow the City to maintain a high level of service for all residents and businesses.

The overall economic environment for the City shows signs of improvement consistent with the State of Georgia and the Southeast in general. No more evident is this improvement than in the increase in development activity, including general development inquires, permit applications and rezoning requests. It is worth noting that development activity is not just centered in the downtown area, but is taking place throughout the City. Other positive economic indicators include the increase in occupational permit applications, housing values and business related revenues. In short, we continue to see positive economic signs in the local economy and the region as a whole and feel confident that the City is poised to take advantage of these conditions.

The City of Duluth's Fiscal Year 2015 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.

At the beginning of each calendar year staff and the Council hold a Strategic Conference focused around the discussion of future strategies to accomplish the mission of the Vision Statements. The conference gives Department Heads an opportunity to review the goals accomplished since the last conference and discuss project updates, policy initiatives, and general areas of concern. Often times, a directive from Council will be sought by a Department Head at the conference. Directives and discussions from the conference are considered during the budget process.

Budget 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 18 years.
b) Overall, the City added 7 new full time positions and 1 new part time position due to the demand for additional services and targeted promotional investment.
c) General Fund revenues are projected to increase by $818,290 or 5%. This is mainly due to the new Motor Vehicle Title Ad Valorem Tax (TAVT) and an increase in property tax revenue due to reassessments.
d) Overall, General Fund expenditures are projected to increase by $740,935, mainly due to the addition of new full-time personnel and higher benefits cost.
e) Transfers to the Urban Redevelopment Agency and the Downtown Development Authority of $1,671,082 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) Increased funding for Special Events by 117% or $68,755 to expand current events such as Fridays in Duluth, Summer Stage Concerts, Thirsty Thursdays and Halloween/Howl on the Green. Additional events also include the Georgia Cup Twilight Cycling Race, Boss of the Toss: Cornhole and Tailgating Event, Weird and Wacky Holidays and a Beach Party Event.
g) The FY15 proposed budget includes a 2% cost of living adjustment and a 1% merit increase for employees.
h) A total of $700,000 in drainage repairs are proposed in the Stormwater Utility fund. This amount also includes funds for bi-annual sweeping of all City streets. The utility was implemented in FY12 to provide funding for maintenance and repair of the stormwater infrastructure throughout the City.
i) The FY15 proposed budget included $7,685,795 in capital projects funded by the recently approved 2014 Special Purpose Local Option Sales Tax (SPLOST). This includes funding for the Davenport Road Extension, Downtown Parking Projects, Rogers Park Bridge Restoration and to continue implementation of the Pavement Preservation and Management Plan.

The City of Duluth FY 2015 Budget at a glance: Revenues to Expenditures

Revenues		Expenditures	
	FY15		FY15
General Fund	$17,126,359	General Fund	$ 21,223,702
Special Revenue Funds	189,700	Special Revenue Funds	320,700
Enterprise Funds	781,380	Enterprise Funds	1,030,073
Internal Service Funds	324,800	Internal Service Funds	289,440
Trust & Agency Funds	3,189,000	Trust & Agency Funds	3,189,000
Prior Year Reserve	4,441,676		
Total:	$26,052,915	Total:	$26,052,915

The General Fund operating expenditures exceeded operating revenue by $4,097,343. The difference is budgeted to be made up through the use of the City's cash reserves. Past experience indicates that actual expenditures are about 92% of the budgeted amount and revenue will exceed the budget amount by 5%. This would indicate that the actual use of cash reserves would likely be about $1,543,129 to balance the budget.

The City's largest single source of revenue is property taxes. The FY14 property tax revenue exceeds the budget revenue of $5,500,000 by 1.4% or $78,714, mainly due to an increase in both real and personal property reassessments by Gwinnett County. It is projected that the FY15 property tax revenue will increase by 2.6%. As mentioned in the Highlights section above, the General Fund revenues are projected to increase from FY14 to FY15, this is mainly due to a new Motor Vehicle Title Ad Valorem Tax and the impact of property tax reassessment on property tax revenue.

General Fund Budget Comparison

	FY2014 Amended	FY2015 Proposed
Operating Revenues	$16,308,069	$17,126,359
Operating Expenditures	$20,482,767	$21,223,702
Reserves to Balance Budget	$4,174,698	$4,097,343

The City FY 2015 anticipated General Fund revenues are broken down as follows:

General Taxes	52.4%
Police Fines	15.8%
Business Taxes	13.9%
Intergovernmental Revenues	6.3%
Excise Taxes	3.5%
Charges for Service	3.4%
Licenses & Permits	2.9%
Other Funding Sources	1.9%

The City FY 2015 budget General Fund expenditures are broken down as follows:

Public Safety	41.2%
City Clerk/Business Office	13.6%
General Government	12.2%
Public Works	8.8%
Parks & Recreation	8.4%
Planning & Development	6.2%
Public Information & Marketing	3.3%
Municipal Court	2.9%
City Manager	2.6%
Mayor & Council	0.8%

Factors Influencing the FY 2015 Budget

The Mayor and Council are committed to provide the citizens of Duluth with a City that has a wide variety of activities and entertainment, offers a high quality of life for all residents, includes a safe and clean environment, and is an inviting place for visitors. To accomplish these goals, the City has expanded and improved the services it offers to the citizens of Duluth. Specifically, park amenities have been expanded (including the Dog Park and Canoe Launch at Rogers Bridge Park and the Lodge at W P Jones Park), the addition of a police crime suppression unit that has the City ranked as the 6th safest city in Georgia, an alcohol training program for local businesses that serve alcohol, and expanded events in the City including Food Truck Fridays and a summer concert series.

Due to the economic downturn, staff levels have not kept pace with the increased demand for services and few additional employees were added. After reviewing current staffing, it was determined that in order to continue to provide the level of service that the City is committed too, additional staff was needed. For this reason, the FY 2015 budget includes funding for 7 new full-time positions and 1 part-time position. These positions include an Information Technology Technician, GIS Specialist, Economic Development Specialist, Police Dispatcher, Two Uniform Officers, a part-time Code Compliance Officer and the conversion of two part-time positions to one full-time Marketing Coordinator.

Much of the City efforts in recent years focused on the redevelopment of the downtown area. Some of these efforts are highly visible, while others may not be quite as readily apparent. Among the highly visible projects is the anticipated completion of Phase II of the City's Wayfinding Signage Program. This signage program is designed to assist visitor and vehicular traffic in the downtown area with parking, pedestrian information kiosks, directional and regulatory signage. Among the capital projects planned for downtown is the addition of landscape medians along Buford Highway, from Davenport Road to State Route 120. These medians are intended to encourage pedestrian accessibility and visually improve the corridor. Another capital project is the Davenport Road Extension. This project will create a secondary entrance into the downtown area while simultaneously providing a safer crossing of the Norfolk Southern Railroad. A final downtown project is the recently completed renovations at the Red Clay Theatre that added a music school to the lower level.

Some not so visible efforts include a new 5-year contract with Eddie Owen Presents for the management of the Red Clay Theatre. This contract will ensure the continuation of live musical performances at this venue through 2019. In the area of planning, the Council adopted the 2035 Community Agenda (Comprehensive Plan), which is a long-range land use and transportation plan for the City. In addition, the Planning Department is currently working on a major update to the City's Unified Development Code (UDC). The UDC will streamline the permitting process and provide clarity in zoning and development regulations, thus making it easier for businesses to comply with City codes. Another recent development is the City's completion of a Tax Allocation

District (TAD) Agreement with Gwinnett County. This agreement will allow a City/County combined tax increment above a frozen property value amount to be used to fund qualified redevelopment projects within the TAD boundary. The FY 2015 budget also include funding for a Marketing Strategy which will be aimed at making the City more attractive to a variety of stakeholders and enhance our identity both locally and regionally.

In conjunction with the redevelopment efforts mentioned above, the City is also in discussion with developers and private businesses involving several parcels of land in the downtown. Currently the City has offers from a local developer to purchase two parcels of City owned land in the downtown totaling approximately 9.8 acres. These parcels would be developed into both single-family homes and townhouses. As part of the development, the City will need to purchase several acres of land adjacent to the development to install a master stormwater detention facility. The cost to purchase the needed land is estimated to be $1.5M, but the exact amount is unknown at this time. The City is also in discussion with developers and a private business for the redevelopment of "The Block". "The Block" is an approximately three-acre parcel of land owned by the City in its Central Business District adjacent to the Town Green Park. The City, through its Downtown Development Authority has signed a Memorandum of Understanding with a private business to create a revolving loan fund, pledging $1 million toward the development of a 6,500 square foot restaurant on the site. These funds would be repaid over a 10 to 15 year period. In addition, the City is in discussions with a developer to redevelop the remainder of "The Block" property. The proposal would create 27,600 square feet restaurant/shopping district with parking, public alleyways and a public plaza for people to gather in while waiting or visiting the downtown. If approved by Council, the City would finance the cost of the public areas, including parking, alleyways and the plaza. The estimated cost is between $1.3 and $1.9 million. In addition, the City is considering a request by the developer to participate financially in the construction cost of the restaurants/shops. Although further architectural and engineering work will be needed to determine the exact cost, the City's estimated financial participation may range between $1.5 and $2.2 million.

Proactive Approach

It is anticipated, that different sources of revenue will be used to fund each of the items presented above. General Fund revenues will fund all but a small portion of the new positions and a variety of sources will be used to funds the different downtown redevelopment projects.

In the case of the newly added positions, all but one will be funded through the General Fund with the exception being split with the Stormwater Utility Fund. It is anticipated that funding for these positions will come from the projected increase of $818,290 in FY 2015 General Fund revenues.

Over the past several years the amount of reserves needed to balance the General Fund budget has grown from $1,238,414 in FY 2007 to $4,097,343 in the current year. Part

of this increase can be attributed to a change in budgeting for the City debt service. This change resulted in payment of the debt service no longer being included in a Capital Project Fund but now being included in the General Fund. During this same time, the economic downturn caused a sharp decrease in revenue that could not be made up solely through expenditure reductions and as a result reserves were needed to balance the budget. To date, revenues have not yet returning to prior year levels. In order to develop a long-range plan to address the use of reserves to balance the budget, Council has instructed staff to prepare a 10 Year Financial Forecast for the City General Fund revenues, expenditures and changes in fund balance. This analysis will be presented at the Council's upcoming Strategic Conference and will serve as a starting point to create a stronger overall financial plan. The plan will also provide insight into future revenues and expenditures expectations and should allow all involved to make more informed decisions.

The City's efforts to redevelop its downtown will ultimately involve of number of different individuals, as well as developers and financial professionals. The methods used to finance the various projects will ultimately be as varied as the people involved in the projects. In anticipation of this need, the City has worked to develop a variety of funding sources including the use of Special Purpose Local Option Sales Tax (SPLOST), Tax Allocation District (TAD) funds, the City's General Funds reserve funds and possibly some type of long term debt. The use of these different types of funds was dictated by the various types of projects involved, from residential housing to a restaurant/shopping district and the restrictions on the use of each of these different funding sources.

In the City's downtown redevelopment efforts funding for infrastructure improvements such as parking, alleyways, public gathering areas, sidewalks and streets has been included in the voter approved 2009 and 2014 SPLOST funds, which by law can only be used for capital improvements. Funding for land acquisition, stormwater detention and building renovations are to be funded with TAD funds. TAD funds are derived from tax increment financing which is based on freezing a property's assessed value for property taxes as of a certain date and committing any tax derived from the increase in assessed value above this amount to the TAD fund. Recently after a long period of negotiation, the City signed an agreement with Gwinnett County to pledge the County's millage to fund the TAD. Initially, the City will use General Fund Reserves or borrow funds to pay eligible TAD expenses and these amounts will be paid back over the life of the TAD. The City anticipated using General Fund Reserves and/or borrowed funds to finance any cost that are not eligible or do not qualify to be paid from either SPLOST or TAD funds. The redevelopment of the City's downtown is expected to be completed in phases over the next several years and the exact cost is unknown at this time. The City has already taken and continues to take steps to make this redevelopment effort a success.

The City of Duluth remains a vibrant community for residents and visitors alike, with changing and expanding needs that require high quality services. As the previous paragraphs have pointed out, the City will need to be mindful of the continued use of

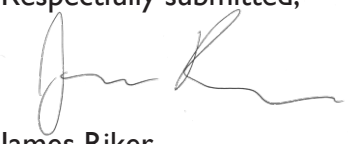
reserves to balance the budget and the commitment of the various funds to the redevelopment efforts.

With this budget, the City will continue 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 leadership provided by council at the strategic planning conference and monthly work sessions, staff is committed to working very hard to carry out the goals of the Mayor, City Council for the benefit of the citizens of Duluth.

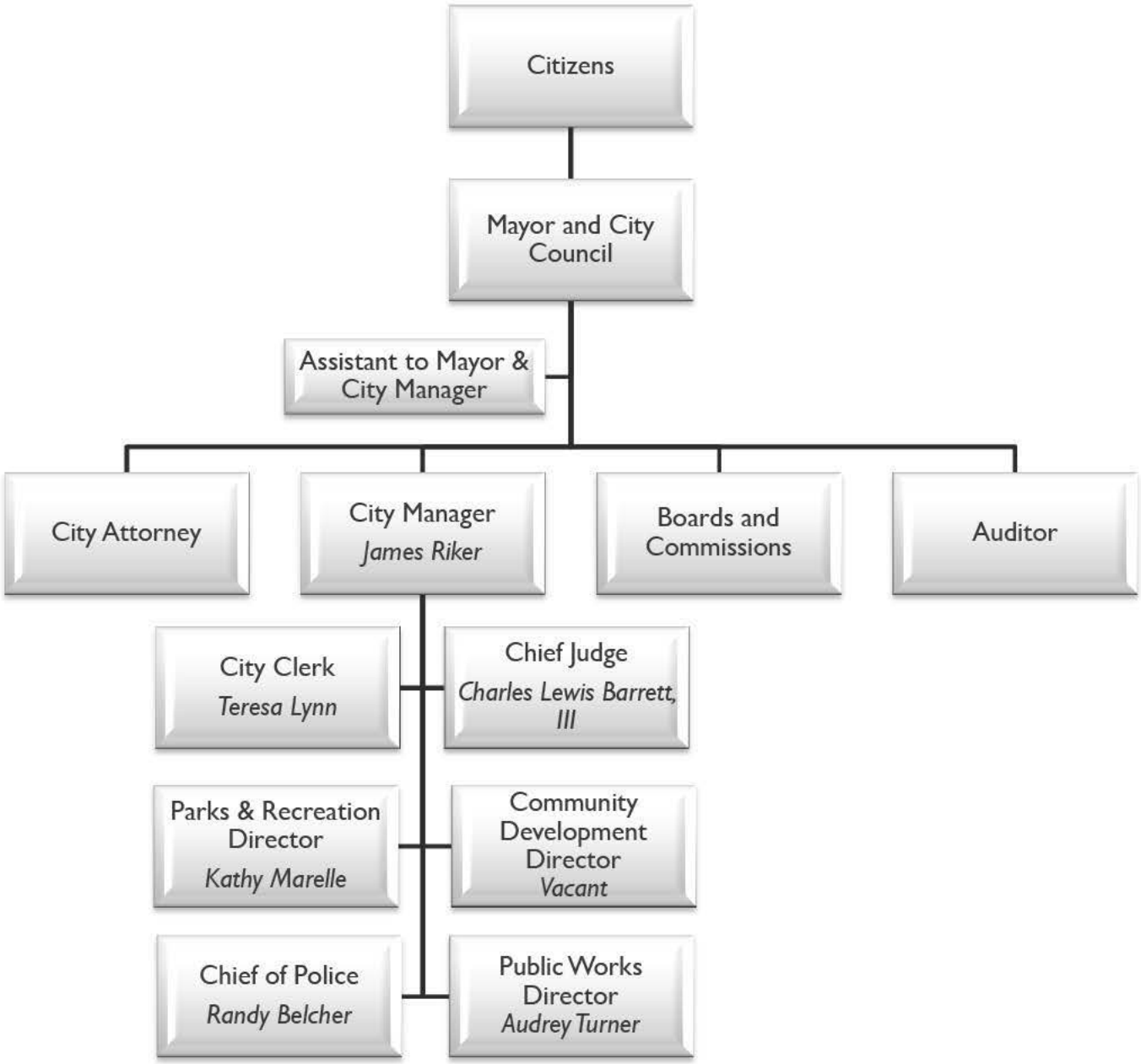
I would like to personally thank each staff person for their hard work and dedication to the City of Duluth. Without their efforts the accomplishments of the past year would not be possible. They truly make this City a safe, diverse, economically vibrant, and well-rounded community.

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

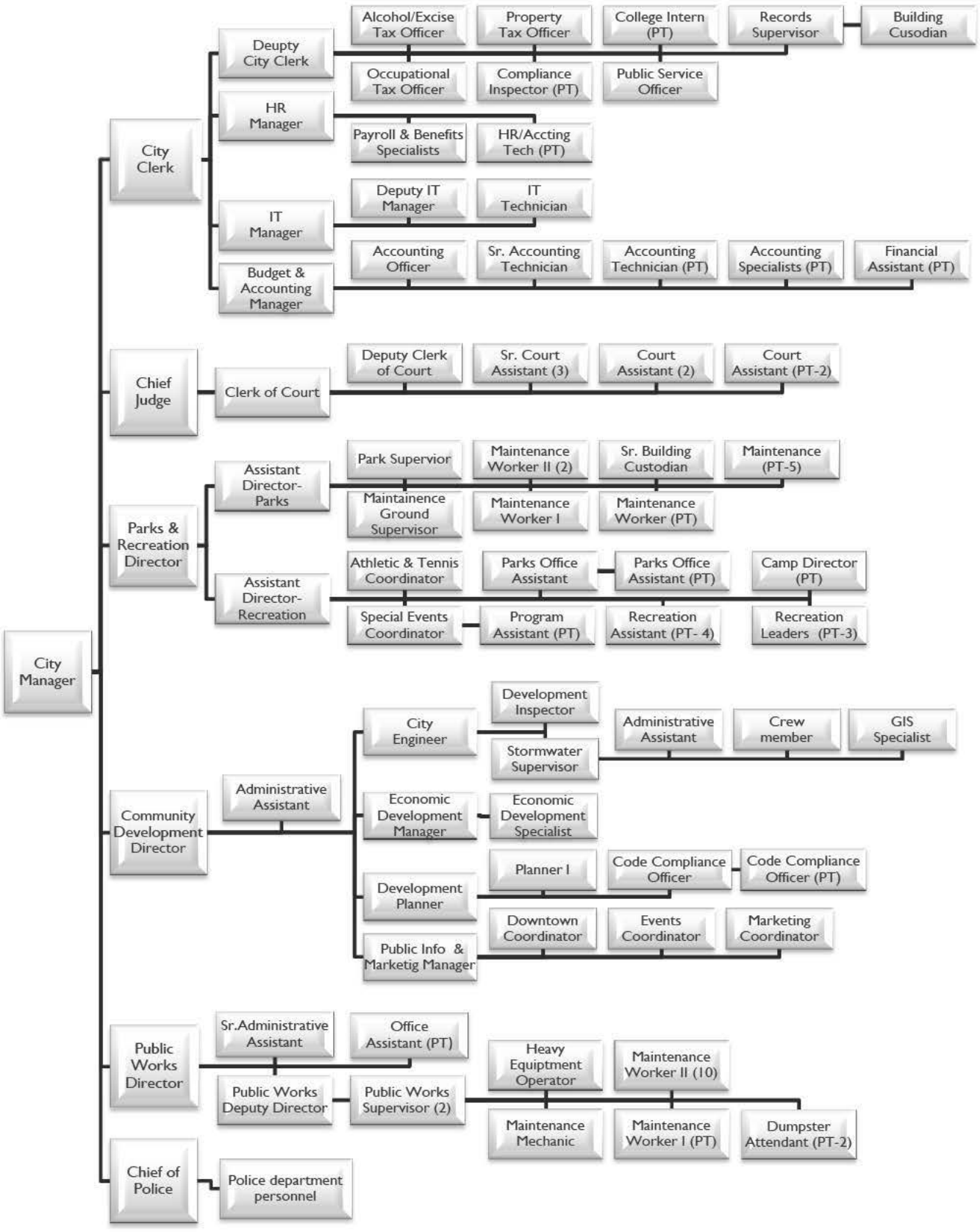
Respectfully submitted,

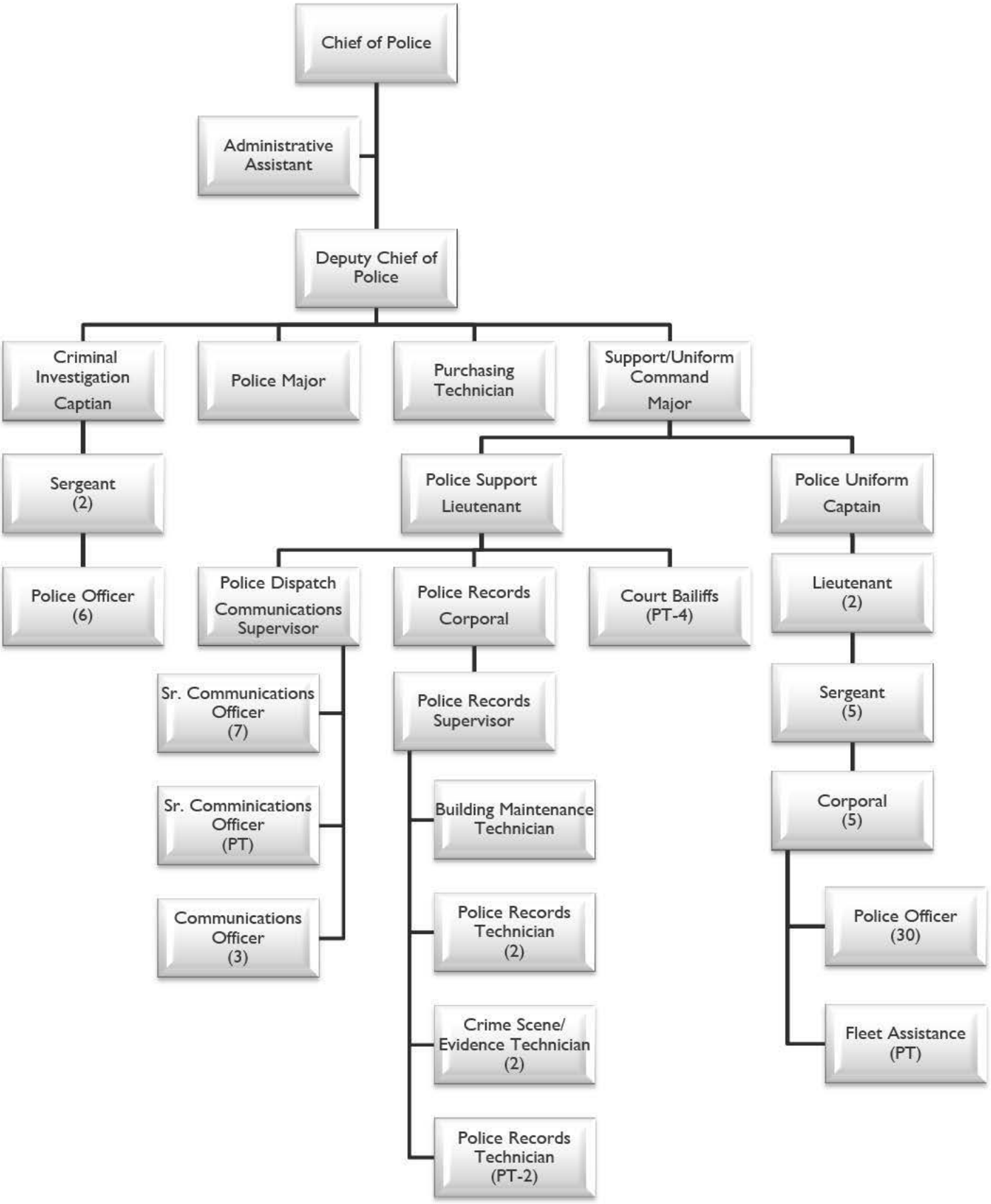


James Riker
City Manager


Citizens
Mayor and City Council
Assistant to Mayor & City Manager
City Attorney
City Manager
James Riker
Boards and Commissions
Auditor
City Clerk
Teresa Lynn
Chief Judge
Charles Lewis Barrett, III
Parks & Recreation Director
Kathy Marelle
Community Development Director
Vacant
Chief of Police
Randy Belcher
Public Works Director
Audrey Turner

Organizational Chart




Chief of Police
Administrative Assistant
Deputy Chief of Police
Criminal Investigation Captian
Police Major
Purchasing Technician
Support/Uniform Command Major
Sergeant (2)
Police Officer (6)
Police Support Lieutenant
Police Uniform Captain
Police Dispatch Communications Supervisor
Police Records Corporal
Court Bailiffs (PT-4)
Lieutenant (2)
Sr. Communications Officer (7)
Sr. Comminications Officer (PT)
Communications Officer (3)
Police Records Supervisor
Sergeant (5)
Corporal (5)
Building Maintenance Technician
Police Records Technician (2)
Crime Scene/ Evidence Technician (2)
Police Records Technician (PT-2)
Police Officer (30)
Fleet Assistance (PT)

Authorized Personnel

	FY13		FY14		FY15	
	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	1	3	2
Business Office						
Property Tax Officer	1		1		1	
Occupational Tax Officer	1		1		1	
Alcohol/Excise Tax Officer	1		1		1	
Public Service Officer	1		1		1	
Total Business Office:	4	0	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				1		1
Total Finance:	3	2	3	3	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	1	2	1
Information Technology						
Information Technology Manager	1		1		1	
Deputy Information Technology Manager	1		1		1	
Information Technology Technician (2)					1	
Total Information Technology:	2	0	2	0	3	0
Custodial						
Building Custodian	1		1		1	
Total Custodial:	1	0	1	0	1	0

	FY13		FY14		FY15	
	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	2		3		3	
Court Assistant/Secretary	1		1		1	
Court Assistant (3)	2	1	1	1	1	2
Court Records Technician (3)		1		1		
Total Municipal Court:	8	2	8	2	8	2
Parks & Recreation						
Parks & Recreation Director	1		1		1	
Assistant Director - Parks	1		1		1	
Assistant Director - Recreation	1		1		1	
Festival Center Manager	1					
Athletic & Tennis Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Maintenance Ground Supervisor	1		1		1	
Parks Office Assistant	1	2	1	1	1	1
Parks Supervisor			1		1	
Maintenance Worker II	3		2		2	
Maintenance Worker I	1	2	1	1	1	1
Senior Building Custodian	1		1		1	
Park Events Coordinator		1				
Program Assistant		1		1		1
Recreation Assistant (6)		4		7		4
Camp Director (7)						1
Recreation Leader (6)						3
Maintenance (8)						5
Total Parks and Recreation:	13	10	12	10	12	16
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		1	
Heavy Equipment Operator	1		1		1	
Maintenance Mechanic	1		1		1	
Maintenance Worker II (12)	8		7		10	
Maintenance Worker I (13) (14)	1	3	1	3		1
Office Assistant		1		1		1
Dumpster Attendant						2
Total Public Works:	16	4	15	4	17	4

Authorized Personnel

	FY13		FY14		FY15	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Police Administration						
Chief of Police	1		1		1	
Deputy Chief of Police	1		1		1	
Police Major	1		1		1	
Administrative Assistant	1		1		1	
Purchasing Technician	1		1		1	
Total Police Administration:	5	0	5	0	5	0
C.O.P.S						
Lieutenant	1					
Sergeant	1					
Police Officer	2					
Total C.O.P.S:	4	0	0	0	0	0
Criminal Investigation						
Captain	1		1		1	
Sergeant	1		2		2	
Police Officer (15)	6		8		6	
Corporal Police Officer (16)			1			
Total Criminal Investigation:	8	0	12	0	9	0
Police Records						
Lieutenant	1		1		1	
Corporal (17)					1	
Police Records Supervisor	1		1		1	
Police Records Technician (18)	3	2	3	2	2	2
Building Maintenance Technician	1		1		1	
Crime Scene/Evidence Technician	1		2		2	
Court Bailiff		4		4		4
Total Police Support Services:	7	6	8	6	8	6
Police Dispatch						
Communication Supervisor	1		1		1	
Senior Communications Officer	8		7	1	7	1
Communications Officer (19)	1		2		3	
Total Police Dispatch:	10	0	10	1	11	1
Police Uniform Division						
Major			1		1	
Captain	1		1		1	
Lieutenant	3		2		2	
Corporal (17)	5		5		5	
Sergeant	5		5		5	
Police Officer (15)(16)(20)	27		26		30	
Fleet Assistant		1		1		1
Total Police Uniform Division:	41	1	40	1	44	1

	FY13		FY14		FY15	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Community Development						
Community Development Director	1		1		1	
Planning Manager	1					
Planner I			1		1	
City Engineer	1		1		1	
GIS Manager	1					
Development Inspector	1		1		1	
Development Planner	1		1		1	
Code Compliance Officer (9)		1	1		1	1
Administrative Assistant	1		1		1	
GIS Specialist (10)					0.5	
Total Planning & Development:	7	1	7	0	7.5	1
Public Information & Marketing						
Public Info & Marketing Manager	1		1		1	
Webmaster		1				
Marketing Coordinator (4)				1	1	
Events Coordinator		1	1		1	
Marketing Assistant (4)		1		1		
Downtown Coordinator (5)					1	
Total Public Information & Marketing:	1	3	2	2	4	0
Economic Development						
Economic Development Manager	1		1		1	
Downtown Coordinator (5)			1			
Economic Development Specialist (11)					1	
Total Economic Development:	1	0	2	0	2	0
Total General Fund:	138	31	138	31	145.5	37
StormWater						
Supervisor	1		1		1	
Crew member	1	1	2		1	
Administrative Assistant (21)					1	
GIS Specialist (10)					0.5	
Total StormWater:	2	1	3	0	3.5	0
Total City of Duluth Authorized Personal:	140	32	141	31	149	37

(1) In fiscal year 2015, College intern has been added back to this department

(2) In fiscal year 2015, a full time Information Technology Technician position has been added

(3) in fiscal year 2015, a part time Court Records Technician position changed to part time Court Assistant

(4) In fiscal year 2015, a part time Marketing Coordinator and Marketing Assistant positions combined into full time Marketing Coordinator

(5) In fiscal year 2014, Downtown Coordinator transferred from Economic Development to Public Information & Marketing

(6) in fiscal year 2015, three part time Recreation Assistant positions were retitled to part time Recreation Leader

(7) in fiscal year 2015, a part time Camp Director position was added

(8) in fiscal year 2015, five part time Maintenance positions were added

(9) in fiscal year 2015, a part time Code Compliance Officer was added

(10) in fiscal year 2015, a full time GIS Specialist position was added. This position is split funded between Planning and Stormwater

(11) in fiscal year 2015, a full time Economic Development Specialist position was added

(12) in fiscal year 2014, two Maintenance Worker II positions were added to this department

(13) in fiscal year 2014, the Maintenance Worker I was promoted to Maintenance Worker II

(14) in fiscal year 2014, two part time Maintenance Worker I positions were retitled to Dumpster Attendants

(15) in fiscal year 2015, two Police Officer were transferred from Criminal Investigation to Uniform Division

(16) in fiscal year 2015, a Corporal Police Officer was transferred from Criminal Investigation to Uniform Division

(17) in fiscal year 2015, a Corporal was transferred from Uniform to the Police Records Division

(18) in fiscal year 2014, removed Police Records Technician position from the budget

(19) in fiscal year 2015, a full time Communications Officer position was added to Police Dispatch

(20) in fiscal year 2015, two full time Police Officer positions were added to Police Uniform

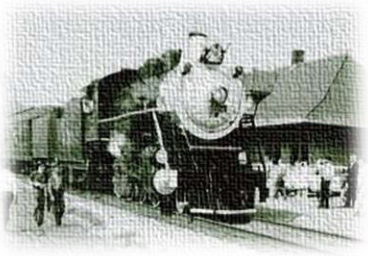
(21) in fiscal year 2014, a full time Administrative Assistant was added to StormWater

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.

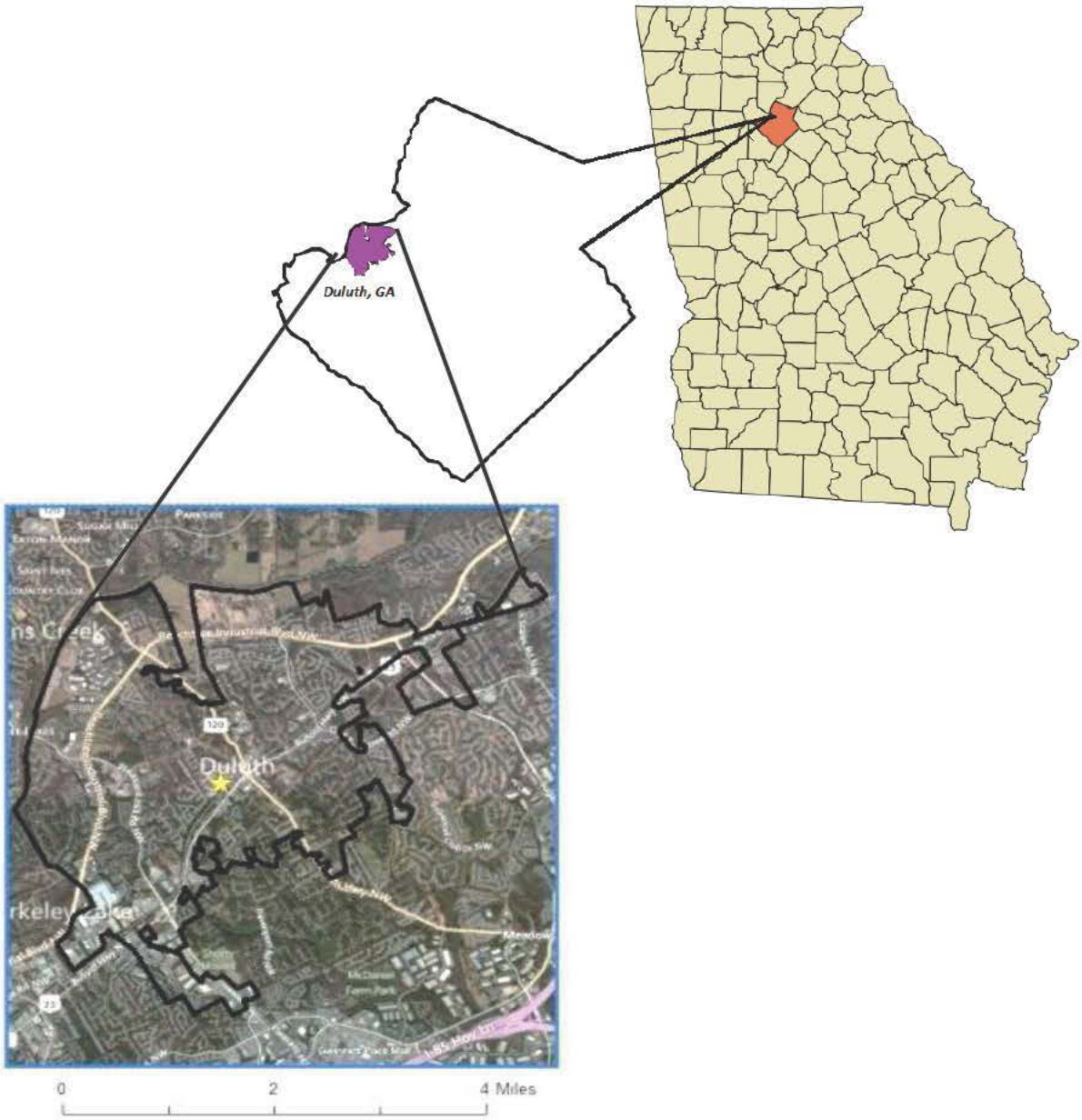


At one time, Duluth could boast of three cotton gins, ten cotton buyers, several warehouses, three mule trading barns, and three blacksmith shops. While much of the small-town character of this old cotton city remains, the hand of progress has led Duluth boldly and swiftly into the present. There is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

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

Accounting Basis

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

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

Budgetary Basis

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

Investment Policies

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

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

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

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

Fund Balance

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

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

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

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

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

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

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

Debt Policies

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

If deemed in the best interest of the City, issuing long-term debt for capital improvements or participating in Georgia Municipal Association lease-purchase plans is possible. The only long term debt obligations of the City consist of revenue bonds 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 (Series 2000), the Public Safety Building (Series 2012-refunding of Series 2003) and the New City Hall (Series 2006). 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 2015, 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, 2014

	DDA Revenue Bond Series 2000	URA Revenue Bond Series 2006	URA Revenue Bond Series 2012**	Total
Obligation Amount:	$3,900,000	$2,560,000	$6,480,000	$12,940,000
Purpose of Issue:	Town Green	New City Hall	Public Safety Building	
Date of Issue:	October 1, 2000	November 21, 2006	December 4, 2012	
Maturity Date:	December 1, 2020	June 1, 2024	June 2, 2024	
Amount of Issue:	$6,520,000	$5,000,000	$7,095,000	
Interest Dates:	June & December	June & December	June & December	
Interest Rate:	5.29%	3.65% to 4.25%	1.63%	
Call Date:	Noncallable	beginning June 1, 2016	Noncallable	
Paying Agent:	Wells Fargo	U.S. Bank	SunTrust Bank	

* Intergovernmental agreements between City and DDA/URA.

** Refunding of URA Revenue Bond Series 2003.

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

	FY12 Actual	FY13 Actual	FY14 Budget	FY15 Budget
General Fund:				
City-Wide Computer Software Lease/Purchase Agreement:				
Bank of America	412,091	412,094	412,093	-
DDA:				
Revenue Bond Series 2000	668,214	667,536	668,213	663,879
URA:				
Revenue Bond Series 2003	767,625	631,723	-	-
Revenue Bond Series 2006	-	-	-	300,157
Revenue Bond Series 2012	-	76,861	710,323	705,624
Total General Fund	1,847,930	1,788,214	1,790,629	1,669,660
SPLOST 05:				
URA:				
Revenue Bond Series 2006	312,205	315,268	312,858	15,000
Total SPLOST 05	312,205	315,268	312,858	15,000
Total City of Duluth	$ 2,160,135	$ 2,103,482	$ 2,103,487	$ 1,684,660

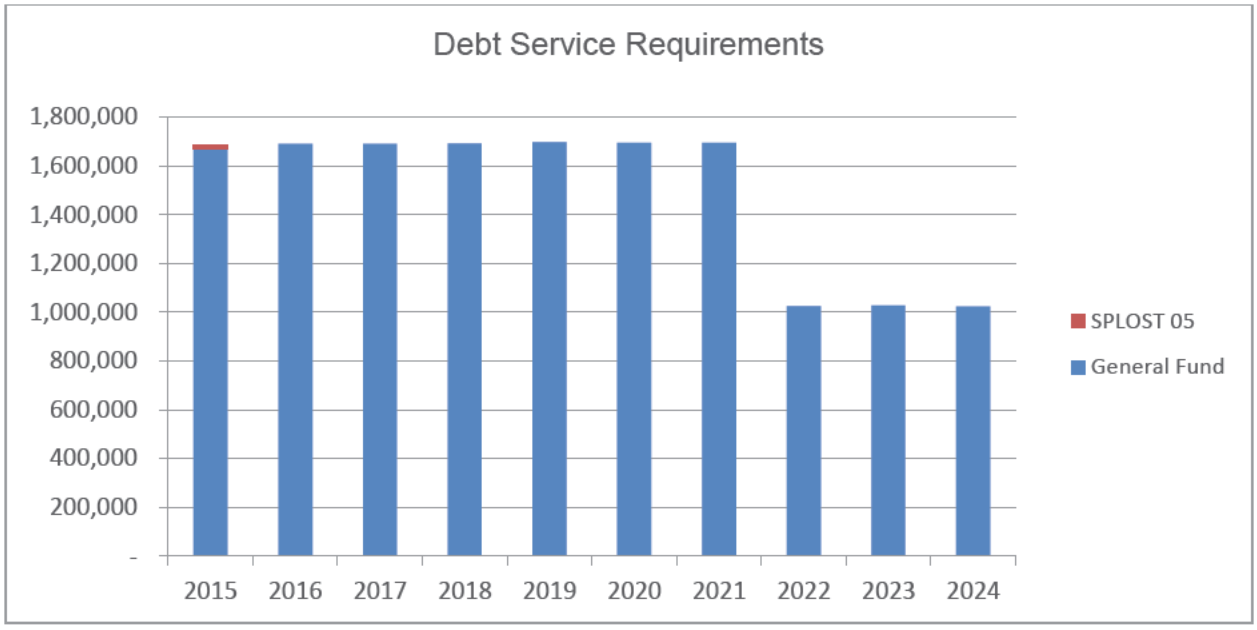
DDA/URA Revenue Bonds

Principal and Interest Requirements

Fiscal Year	Interest	Principal	Debt Service Requirements
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
	$ 1,983,040	$ 12,940,000	$ 14,923,040

City of Duluth
Debt Service Requirements

Fiscal Year	General Fund	SPLOST 05	Combined
2015	1,669,660	15,000	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
	$ 14,908,040	$ 15,000	$ 14,923,040



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 2014 is $106,326,303. This is based on the latest tax digest (2013 calendar year).

City of Duluth
Legal Debt Margin

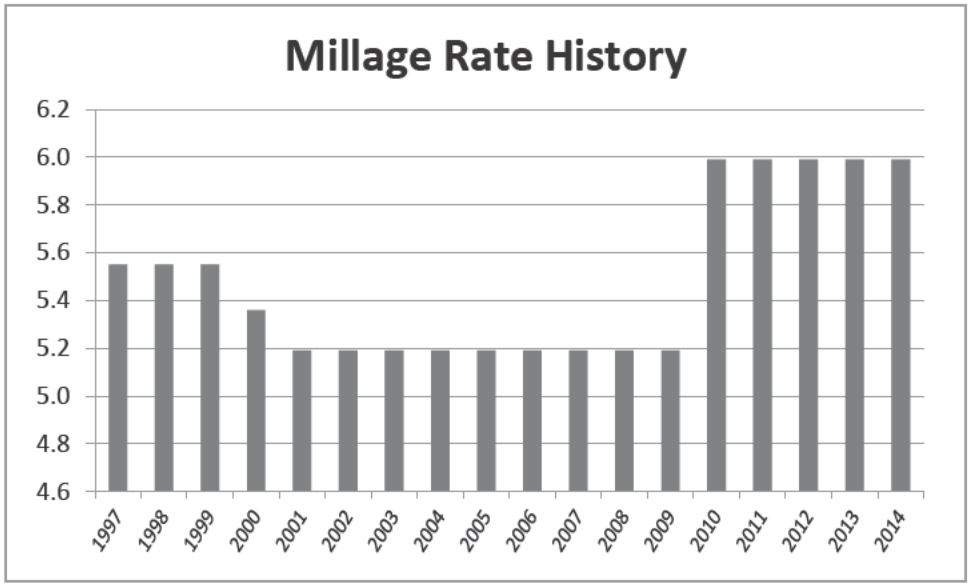
	FY 2014
Assessed value of all taxable property	$ 1,063,263,030
Debt limit 10% of assessed value	106,326,303
Total debt applicable to limit	-
Legal debt margin	$ 106,326,303
Total debt applicable to the limit as a percentage of debt limit	0.00%

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 2014 will remain at 5.991 mills.

Millage Rates 1997 to 2014

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	2014	5.991



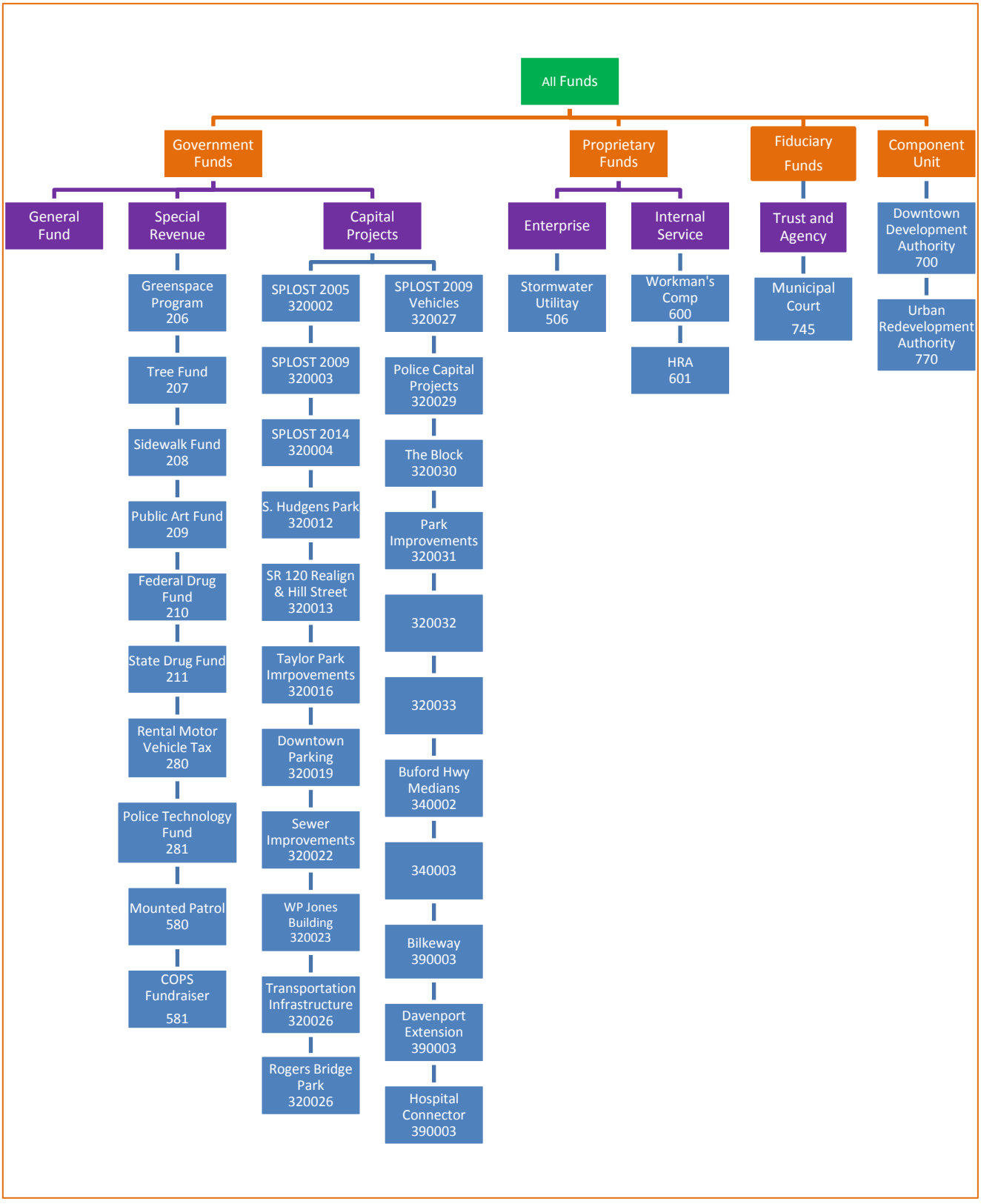
Fund/Account Structure

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

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

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

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


All Funds
Government Funds
Proprietary Funds
Fiduciary Funds
Component Unit
General Fund
Special Revenue
Capital Projects
Enterprise
Internal Service
Trust and Agency
Downtown Development Authority 700
Urban Redevelopment Authority 770
Greenspace Program 206
Tree Fund 207
Sidewalk Fund 208
Public Art Fund 209
Federal Drug Fund 210
State Drug Fund 211
Rental Motor Vehicle Tax 280
Police Technology Fund 281
Mounted Patrol 580
COPS Fundraiser 581
SPLOST 2005 320002
SPLOST 2009 320003
SPLOST 2014 320004
S. Hudgens Park 320012
SR 120 Realign & Hill Street 320013
Taylor Park Imrpovements 320016
Downtown Parking 320019
Sewer Improvements 320022
WP Jones Building 320023
Transportation Infrastructure 320026
Rogers Bridge Park 320026
SPLOST 2009 Vehicles 320027
Police Capital Projects 320029
The Block 320030
Park Improvements 320031
320032
320033
Buford Hwy Medians 340002
340003
Bilkeway 390003
Davenport Extension 390003
Hospital Connector 390003
Stormwater Utilitay 506
Workman's Comp 600
HRA 601
Municipal Court 745

Department/Fund Relationship

	Government Funds			Proprietary Funds		Fiduciary Funds	Component Unit
Department	General Fund	Special Revenue	Capital Projects	Stormwater Utility	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				
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 2015 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			→			
▪ 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 2015 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 2015 City of Duluth budget will become effective on July 1, 2014 and run through June 30, 2015. 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 FY2015 Annual Budget accounts for over $26 million* in general fund revenue, 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 below and is based on the current millage rate of 5.991 (0.005991).

EXAMPLE:

Based on a home with a fair market value of $200,000, the assessed value would be $80,000 ($200,000 x 40%), as tax bills are calculated using 40% of a property's fair market value. The amount billed for property taxes would be $80,000 x .005991 =$479.28 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 and Grants	$ 23,496,861
Prior Year Reserves	3,180,215
Total Revenues	$ 26,677,076
EXPENDITURES	
Operations Budget	$ 21,223,702
Other Funds	5,453,374
Total Expenditures	$ 26,677,076
Difference in Revenues and Expenditures	$ -0-

Revenue Summary

In FY 2015, it is anticipated that the City will take in $23,496,861 in revenue and various grants. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, and bonds. For FY 2015, the City has budgeted to expend $26,677,076. As a result, it will be necessary to use $3,180,215 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2015 the City has a balanced budget.

City of Duluth
State of Georgia

AN ORDINANCE/RESOLUTION
TO ADOPT THE FISCAL YEAR 2015 BUDGET FOR EACH FUND OF THE CITY OF DULUTH GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/ EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE.

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

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

WHEREAS, the Mayor and City Council of the City of Duluth have reviewed the proposed FY15 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 2015 Annual Budget, effective from July 1, 2014 to June 30, 2015.

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 15 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 2015, which begins July 1, 2014 and ends on June 30, 2015.

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 9th day of June, 2014.

CITY OF DULUTH GEORGIA

Mayor Nancy Harris

Attest: City Clerk

Fund Balance
All Funds Summary

	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
BEGINNING BALANCE	($611,515)	$2,063,559	$2,611,839	($992,471)
REVENUES/SOURCES				
General Fund	19,282,734	18,113,022	16,391,606	17,126,359
Special Revenue Fund	293,610	250,922	243,867	189,700
Enterprise Fund	778,816	764,647	738,250	781,380
Internal Service Fund	338,173	339,684	338,548	324,800
Trust & Agency Fund	0	0	3,319,000	3,189,000
Component Unit	1,843,403	1,811,878	1,692,144	1,885,622
Total Revenue/Sources	22,536,736	21,280,153	22,723,415	23,496,861
EXPENDITURES/USES				
General Fund	16,573,193	17,847,305	20,500,649	21,223,702
Special Revenue Fund	393,161	324,786	338,227	320,700
Enterprise Fund	302,956	711,337	1,234,379	1,030,073
Internal Service Fund	181,790	275,324	251,198	298,440
Trust & Agency Fund	0	0	3,319,000	3,189,000
Component Unit	2,410,562	1,573,121	684,272	615,161
Total Expenditures/Uses	19,861,662	20,731,873	26,327,725	26,677,076
Excess Revenues over Expenditures	2,675,074	548,280	(3,604,310)	(3,180,215)
ENDING BALANCE	$2,063,559	$2,611,839	($992,471)	($4,172,686)

CHANGE IN ENDING FUND BALANCE
2014 AMENDED BUDGET COMPARED TO 2015 ADOPTED

	2014 Amended Ending Fund Balance	2015 Adopted Ending Fund Balance	Change in Fund Balance	% Change
General Fund	11,344,919	7,247,576	(4,097,343)	-36%
Special Revenue Fund	183,347	52,347	(131,000)	-71%
Enterprise Fund	33,041	(215,652)	(248,693)	-753%
Internal Service Fund	757,745	784,105	26,360	3%
Component Unit	(13,311,523)	(12,041,062)	1,270,461	-10%
	(992,471)	**(4,172,686)**	**(3,180,215)**	**-866%**

Explanation of Changes in Fund Balance Greater Than 10%

General Fund - FY 2015 expenditures are projected to exceed revenues by $4,097,343. This use of budgeted reserves was necessary to create a balanced budget. The City is currently creating a 10 year forecast to address the use of reserves.

Special Revenue Fund - Public Art Fund reserves are being use to establish a public art committee. Federal & State Drug Funds have planned expenditures based on forfeitures. Rental Vehicle Funds is completing phase II of wayfinding signage.

Enterprize Fund - Stormwater Utility Fund drainage repairs expenditure budget for FY 2014 were in completed due to staffing changes and weather conditions. These funds are now included in the FY 2015 budget.

	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
BEGINNING BALANCE	($611,515)	$2,063,559	$2,611,839	($992,471)
REVENUES/SOURCES				
General Fund				
General Property Tax	8,263,107	8,588,290	8,191,750	8,906,600
Excise Tax	618,104	593,723	591,800	597,500
Business Tax	2,185,275	2,393,729	2,304,000	2,384,000
Penalty & Interest on Delinquent Taxes	58,075	69,319	58,000	60,400
Licenses & Permits	544,109	437,232	499,050	489,250
Intergovernmental Revenues	2,470,606	1,411,960	1,058,910	1,081,210
Charges for Service	595,886	639,222	649,016	579,794
Fines & Forfeitures	2,260,139	3,453,059	2,621,000	2,706,000
Investment Income	113,966	77,050	59,500	67,500
Contributions & Donations	33,878	160,346	29,038	44,000
Miscellaneous Revenue	198,162	180,676	113,205	93,005
Other Financing Sources	1,941,427	108,416	216,337	117,100
Total General Fund	19,282,734	18,113,022	16,391,606	17,126,359
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	26,000	6,000
Federal Drug Fund	0	0	20,000	20,000
State Drug Fund	15,813	10,436	15,000	15,000
Operation Drive Smart	39,000	0	0	0
H.E.A.T	102,765	27,940	17,832	0
J.A.G	0	1,845	0	0
Rental Car Tax	34,974	40,336	39,600	34,200
Police Technology Fund	66,102	108,674	112,000	112,000
Mounted Patrol	3,438	7,000	8,000	0
COPS Fundraiser	31,518	54,691	5,435	2,500
Total Special Revenue	293,610	250,922	243,867	189,700
Enterprise Fund				
Stormwater	778,816	764,647	738,250	781,380
Total Enterprise Fund	778,816	764,647	738,250	781,380
Internal Service Fund				
Workers Compensation Fund	254,425	255,936	254,800	254,800
Health Reimbursement Account	83,748	83,748	83,748	70,000
Total Internal Service Fund	338,173	339,684	338,548	324,800
Trust & Agency Fund				
Municipal Court	0	0	3,319,000	3,189,000
Total Trust & Agency Fund	0	0	3,319,000	3,189,000
Component Unit				
DDA	763,573	788,027	668,963	863,419
URA	1,079,830	1,023,851	1,023,181	1,022,203
Total Component Unit	1,843,403	1,811,878	1,692,144	1,885,622
Total Revenue/Sources	22,536,736	21,280,153	22,723,415	23,496,861

Continued on next page

	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
EXPENDITURES/USES				
General Fund				
Mayor & Council	58,484	62,257	212,704	186,406
City Manager	298,539	450,837	858,707	524,476
City Clerk/Business Office	2,103,419	2,367,168	2,636,387	2,896,847
Public Information & Marketing	566,075	387,418	648,201	679,774
Municipal Court	1,127,163	1,424,511	611,371	623,729
Public Safety	6,251,561	6,608,503	8,208,706	8,753,178
Public Works	976,560	1,228,199	1,588,777	1,878,073
Parks & Recreation	1,336,958	1,466,781	1,660,000	1,786,710
Planning & Development	966,486	1,101,092	1,313,409	1,304,070
General Governmental	2,887,948	2,750,539	2,762,387	2,590,439
Total General Fund	16,573,193	17,847,305	20,500,649	21,223,702
Special Revenue				
Greenspace Program	0	0	0	0
Landscaping Tree Fund	1,452	4,475	1,500	0
Sidewalk Fund	0	0	0	8,000
Public Art Fund	0	0	25,000	30,000
Federal Drug Fund	66,330	15,564	52,800	33,000
State Drug Fund	0	43,398	50,000	50,000
Operation Drive Smart	42,331	51,937	0	0
H.E.A.T	117,839	28,705	0	0
J.A.G	65	951	0	0
Rental Car Tax	74,023	51,825	65,492	77,700
Police Technology Fund	63,000	100,000	112,000	112,000
Mounted Patrol	4,529	4,282	8,000	0
COPS Fundraiser	23,592	23,649	23,435	10,000
Total Special Revenue	393,161	324,786	338,227	320,700
Enterprise Fund				
Stormwater	302,956	711,337	1,234,379	1,030,073
Total Enterprise Fund	302,956	711,337	1,234,379	1,030,073
Internal Service Fund				
Workers Compensation Fund	152,913	239,800	167,450	212,800
Health Reimbursement Account	28,877	35,524	83,748	85,640
Total Internal Service Fund	181,790	275,324	251,198	298,440
Trust & Agency Fund				
Municipal Court	0	0	3,319,000	3,189,000
Total Trust & Agency Fund	0	0	3,319,000	3,189,000
Component Unit				
DDA	1,807,652	1,105,258	446,165	404,379
URA	602,910	467,863	238,107	210,782
Total Component Unit	2,410,562	1,573,121	684,272	615,161
Total Expenditures/Uses	19,861,662	20,731,873	26,327,725	26,677,076
Excess Revenues over Expenditures	2,675,074	548,280	(3,604,310)	(3,180,215)
ENDING BALANCE	$2,063,559	$2,611,839	($992,471)	($4,172,686)

Fund Balance General Fund

	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
BEGINNING BALANCE	$12,478,704	$15,188,245	$15,453,962	$11,344,919
REVENUES/SOURCES				
General Property Tax	8,263,107	8,588,290	8,191,750	8,906,600
Excise Tax	618,104	593,723	591,800	597,500
Business Tax	2,185,275	2,393,729	2,304,000	2,384,000
Penalty & Interest on Delinquent Taxes	58,075	69,319	58,000	60,400
Licenses & Permits	544,109	437,232	499,050	489,250
Intergovernmental Revenues	2,470,606	1,411,960	1,058,910	1,081,210
Charges for Service	595,886	639,222	649,016	579,794
Fines & Forfeitures	2,260,139	3,453,059	2,621,000	2,706,000
Investment Income	113,966	77,050	59,500	67,500
Contributions & Donations	33,878	160,346	29,038	44,000
Miscellaneous Revenue	198,162	180,676	113,205	93,005
Other Financing Sources	1,941,427	108,416	216,337	117,100
Total Revenue/Sources	19,282,734	18,113,022	16,391,606	17,126,359
EXPENDITURES/USES				
Mayor & Council	58,484	62,257	212,704	186,406
City Manager	298,539	450,837	858,707	524,476
City Clerk/Business Office	2,103,419	2,367,168	2,636,387	2,896,847
Public Information & Marketing	566,075	387,418	648,201	679,774
Municipal Court	1,127,163	1,424,511	611,371	623,729
Public Safety	6,251,561	6,608,503	8,208,706	8,753,178
Public Works	976,560	1,228,199	1,588,777	1,878,073
Parks & Recreation	1,336,958	1,466,781	1,660,000	1,786,710
Planning & Development	966,486	1,101,092	1,313,409	1,304,070
General Governmental	2,887,948	2,750,539	2,762,387	2,590,439
Total Expenditures/Uses	16,573,193	17,847,305	20,500,649	21,223,702
Excess Revenues over Expenditures	2,709,541	265,717	(4,109,043)	(4,097,343)
ENDING BALANCE	$15,188,245	$15,453,962	$11,344,919	$7,247,576

Fund Balance
Special Revenue Fund

Duluth 2015

	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
BEGINNING BALANCE	$451,122	$351,571	$277,707	$183,347
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	26,000	6,000
Federal Drug	0	0	20,000	20,000
State Drug	15,813	10,436	15,000	15,000
Drive Smart	39,000	0	0	0
HEAT Grant	102,765	27,940	17,832	0
J.A.G	0	1,845	0	0
Rental Vehicle	34,974	40,336	39,600	34,200
Police Tech	66,102	108,674	112,000	112,000
Mounted Patrol	3,438	7,000	8,000	0
COPS Fundraiser	31,518	54,691	5,435	2,500
Total Revenue/Sources	293,610	250,922	243,867	189,700
EXPENDITURES/USES				
Greenspace Program	0	0	0	0
Landscaping Tree Fund	1,452	4,475	1,500	0
Sidewalk Fund	0	0	0	8,000
Public Art Fund	0	0	25,000	30,000
Federal Drug	66,330	15,564	52,800	33,000
State Drug	0	43,398	50,000	50,000
Drive Smart	42,331	51,937	0	0
HEAT Grant	117,839	28,705	0	0
J.A.G	65	951	0	0
Rental Vehicle	74,023	51,825	65,492	77,700
Police Tech	63,000	100,000	112,000	112,000
Mounted Patrol	4,529	4,282	8,000	0
COPS Fundraiser	23,592	23,649	23,435	10,000
Total Expenditures/Uses	393,161	324,786	338,227	320,700
Excess Revenues over Expenditures	(99,551)	(73,864)	(94,360)	(131,000)

Fund Balance
Enterprise Fund

	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
BEGINNING BALANCE	$0	$475,860	$529,170	$33,041
REVENUES/SOURCES				
Stormwater	778,816	764,647	738,250	781,380
Total Revenue/Sources	778,816	764,647	738,250	781,380
EXPENDITURES/USES				
Stormwater	302,956	711,337	1,234,379	1,030,073
Total Expenditures/Uses	302,956	711,337	1,234,379	1,030,073
Excess Revenues over Expenditures	475,860	53,310	(496,129)	(248,693)
ENDING BALANCE	$475,860	$529,170	$33,041	-$215,652

	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
BEGINNING BALANCE	$449,652	$606,035	$670,395	$757,745
REVENUES/SOURCES				
Work Comp	254,425	255,936	254,800	254,800
HRA	83,748	83,748	83,748	70,000
Total Revenue/Sources	338,173	339,684	338,548	324,800
EXPENDITURES/USES				
Work Comp	152,913	239,800	167,450	212,800
HRA	28,877	35,524	83,748	85,640
Total Expenditures/Uses	181,790	275,324	251,198	298,440
Excess of Revenues over Expenditures	156,383	64,360	87,350	26,360
ENDING BALANCE	$606,035	$670,395	$757,745	$784,105

Fund Balance
Trust & Agency Fund

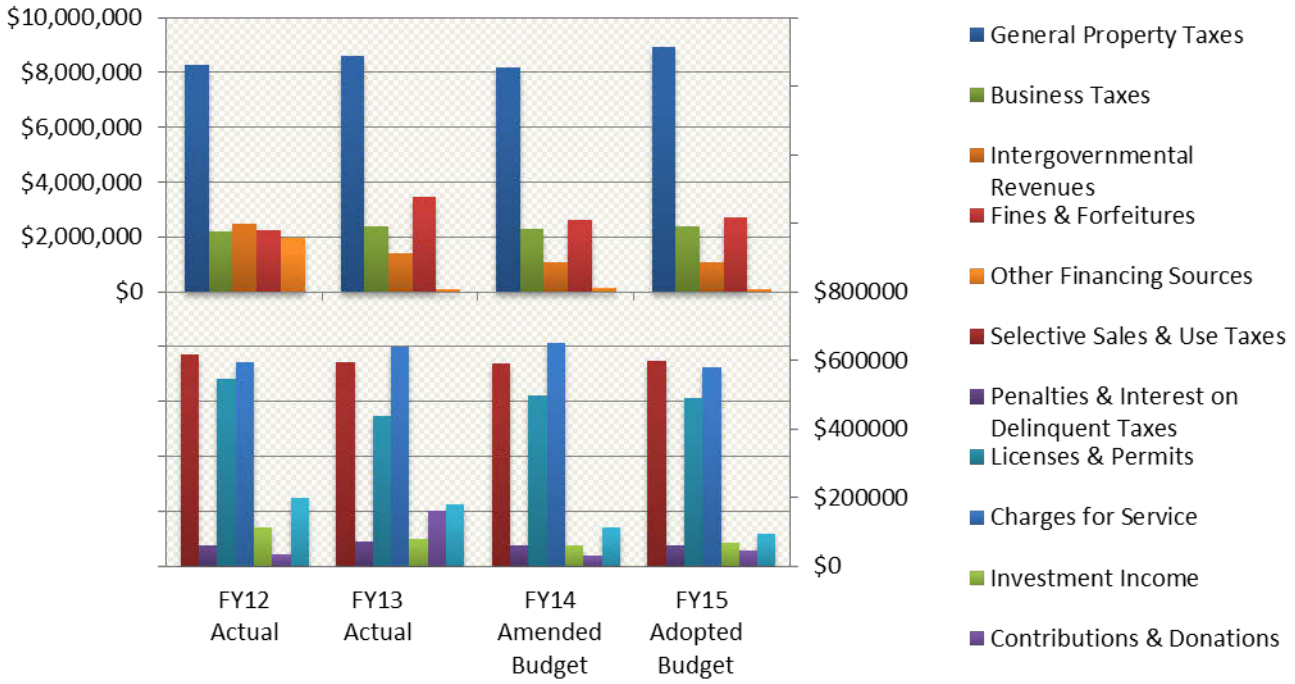
	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
BEGINNING BALANCE	$0	$0	$0	$0
REVENUES/SOURCES				
Municipal Court	0	0	3,319,000	3,189,000
Total Revenue/Sources	0	0	3,319,000	3,189,000
EXPENDITURES/USES				
Municipal Court	0	0	3,319,000	3,189,000
Total Expenditures/Uses	0	0	3,319,000	3,189,000
Excess of Revenues over Expenditures	0	0	0	0
ENDING BALANCE	$0	$0	$0	$0

	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget
BEGINNING BALANCE	$ (13,990,993)	$ (14,558,152)	$ (14,319,395)	$ (13,311,523)
REVENUES/SOURCES				
DDA	763,573	788,027	668,963	863,419
URA	1,079,830	1,023,851	1,023,181	1,022,203
Total Revenue/Sources	1,843,403	1,811,878	1,692,144	1,885,622
EXPENDITURES/USES				
DDA	1,807,652	1,105,258	446,165	404,379
URA	602,910	467,863	238,107	210,782
Total Expenditures/Uses	2,410,562	1,573,121	684,272	615,161
Excess Revenues over Expenditures	(567,159)	238,757	1,007,872	1,270,461
ENDING BALANCE	$ (14,558,152)	$ (14,319,395)	$ (13,311,523)	$ (12,041,062)

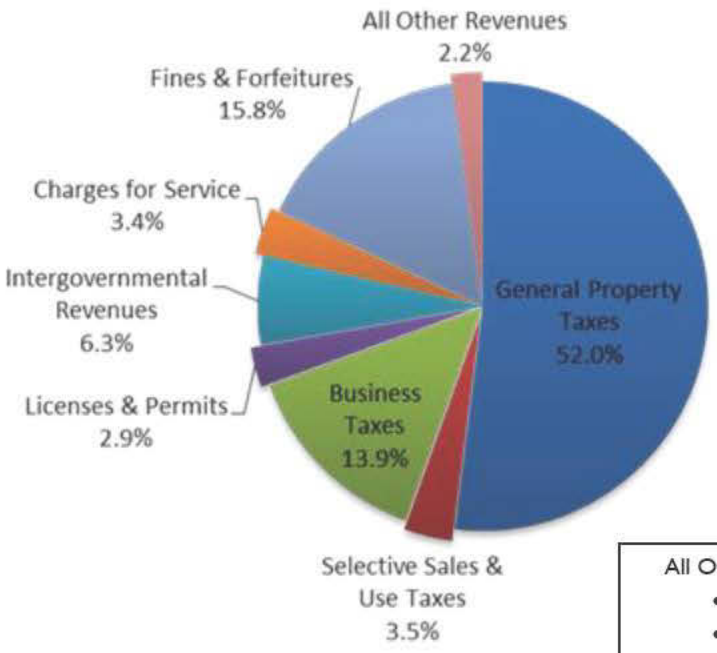
General Fund Revenue

Description	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change	% Total
General Property Taxes	$8,263,107	$8,588,291	$8,191,750	$8,906,600	8.7%	52.0%
Selective Sales & Use Taxes	618,104	593,723	591,800	597,500	1.0%	3.5%
Business Taxes	2,185,275	2,393,729	2,304,000	2,384,000	3.5%	13.9%
Penalties & Interest on Delinquent Taxes	58,075	69,319	58,000	60,400	4.1%	0.4%
Licenses & Permits	544,109	437,233	499,050	489,250	-2.0%	2.9%
Intergovernmental Revenues	2,470,606	1,411,960	1,058,910	1,081,210	2.1%	6.3%
Charges for Service	595,886	639,222	649,016	579,794	-10.7%	3.4%
Fines & Forfeitures	2,260,139	3,453,059	2,621,000	2,706,000	3.2%	15.8%
Investment Income	113,967	77,050	59,500	67,500	13.4%	0.4%
Contributions & Donations	33,877	160,346	29,038	44,000	51.5%	0.3%
Miscellaneous Revenue	198,164	180,676	113,205	93,005	-17.8%	0.5%
Other Financing Sources	1,941,427	108,416	216,337	117,100	-45.9%	0.7%
Total Operating Revenue:	$19,282,735	$18,113,024	$16,391,606	$17,126,359	4.5%	100%

The overall budgeted revenue $17,126,359 has increased by $734,753 from the FY 2014 amended budget. Several factors have contributed to this increase. Two noteworthy factors that have contributed to this increase are the recent motor vehicle tax reform and recovering real estate market condition that leads to an increase in General Property tax revenue.

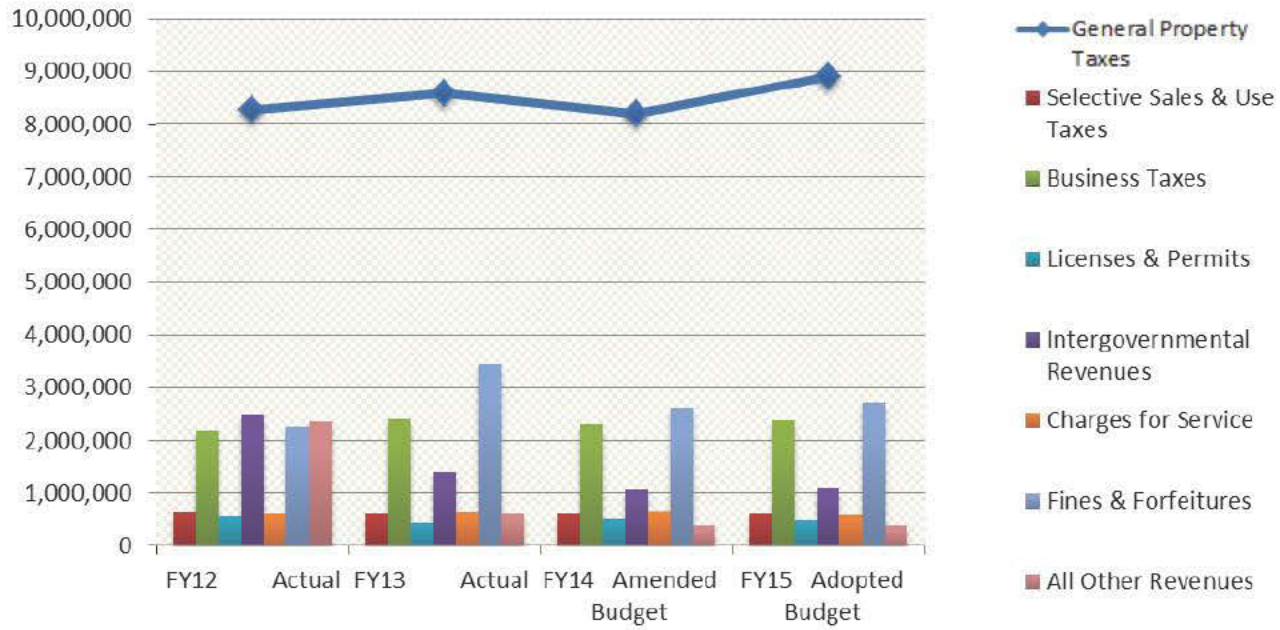


General Fund Revenue



All Other Revenue:

- Penalties & Interest on Delinquent Taxes
- Investment Income
- Contributions & Donations
- Miscellaneous Revenue
- Other Financing Sources

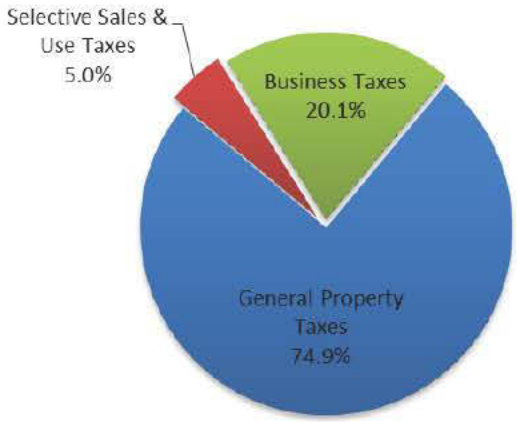


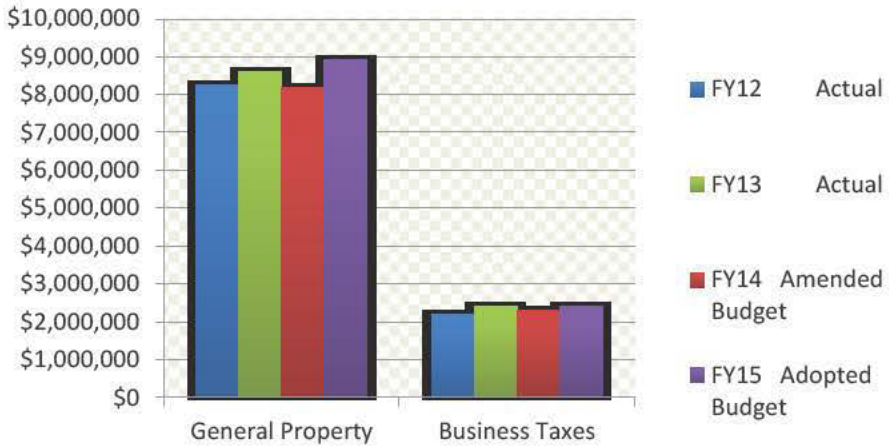
REVENUE – GENERAL FUND
June 30, 2014 to July 1, 2015

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 69.8% of the total FY 2015 proposed general fund revenues. The City has budgeted to collect $11,948,500 in Tax revenue during FY 2015, an increase of 7.2% from FY 2014. Much of this increase is attributed to an increase in property taxes due to reassessment, additional occupational (business license) taxes, and slightly higher penalty and interest fees.

Taxes	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
General Property Taxes	$8,263,107	$8,588,291	$8,191,750	$8,906,600	8.7%
Selective Sales & Use Taxes	618,104	593,723	591,800	597,500	1.0%
Business Taxes	2,185,275	2,393,729	2,304,000	2,384,000	3.5%
Penalties & Interest on Delinquent Taxes	58,075	69,319	58,000	60,400	4.1%
Total	$11,124,561	$11,645,062	$11,145,550	$11,948,500	7.2%



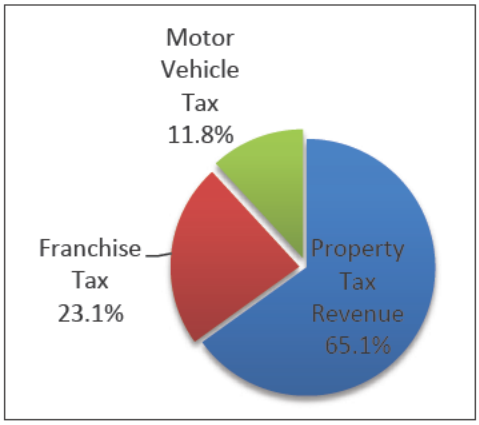


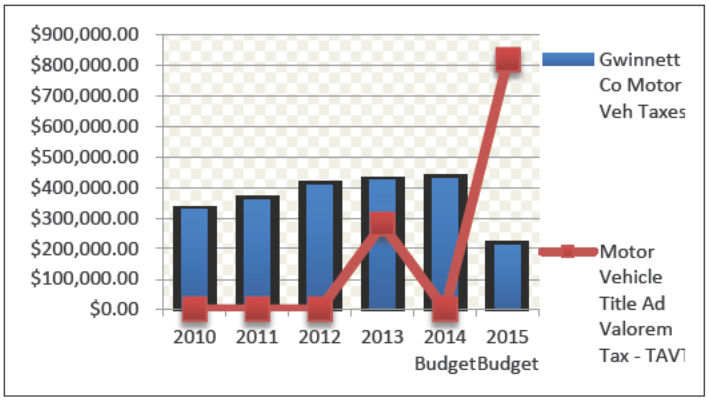
General Property Taxes

General Property Taxes are ad valorem taxes levied on an assessed valuation of Real and/or Personal Property, Motor Vehicles, Intangible Taxes and Franchise Taxes within the City limits of Duluth. The City projects 8.7% more general property tax revenue than FY 2014 based on recovering real estate market condition and recent changes in Gwinnet Motor Vehicle taxes.

General Property Tax	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Property Tax Revenue	$5,647,239	$5,567,023	$5,500,000	$5,645,000	2.6%
FY05-FY10 Property Taxes	118,667	140,014	100,250	101,600	1.3%
Gwinnett Co Motor Vehicle Taxes	407,578	423,298	430,000	210,000	-51.2%
TAVT- Motor Vehicle Title Ad Valorem Tax	0	279,221	0	817,000	N/A
Transfer Tax	16,831	21,134	20,000	28,000	40.0%
Intangible Tax	65,666	103,936	91,500	105,000	14.8%
Franchise Tax	2,007,126	2,053,665	2,050,000	2,000,000	-2.4%
Total:	$8,263,107	$8,588,290	$8,191,750	$8,906,600	8.7%

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 FY15 property tax revenue of $5,645,000 – an increase of $145,000 from FY 14.



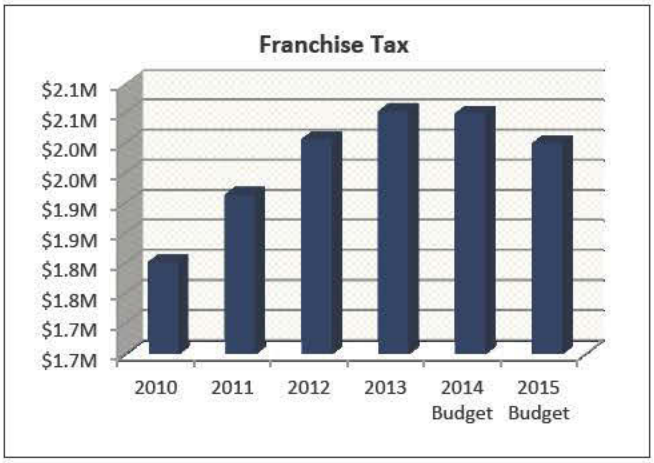


Gwinnett Motor Vehicle Taxes: Revenues that are received from ad valorem taxes levied on motor vehicle personal property. Effective March 1, 2013, House Bill 386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles. It replaced these taxes with a new Motor Vehicle Title Ad Valorem Tax (TAVT) that is expected to phase in over several years while the old tax is phase out. When you consider taxing methods and the fair market values used by both taxes, the new TAVT is expected to generate more revenue than the prior Gwinnett Co Motor Vehicle Tax.

Transfer Taxes: This revenue is collected as a real estate excise tax on transactions involving the sale of property. It is imposed at $1 on the first $1,000 or fractional value, then $.10 per additional $100 of value. The tax is divided among overlapping local governments proportionally, based on millage rates.

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

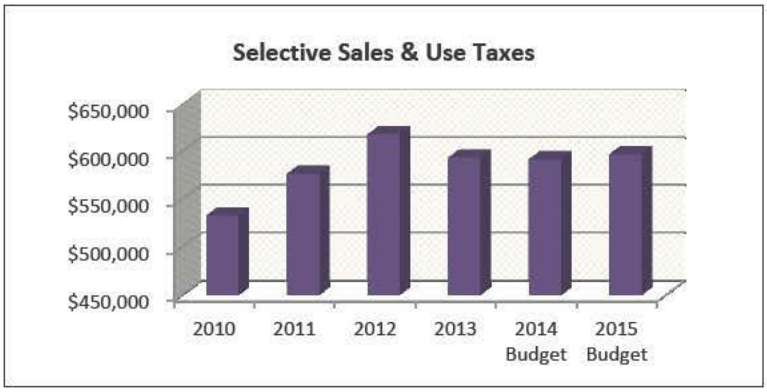
Franchise Taxes: Taxes imposed on private companies for the privilege of using public property for private purposes. Public Utilities operating within the City of Duluth must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of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

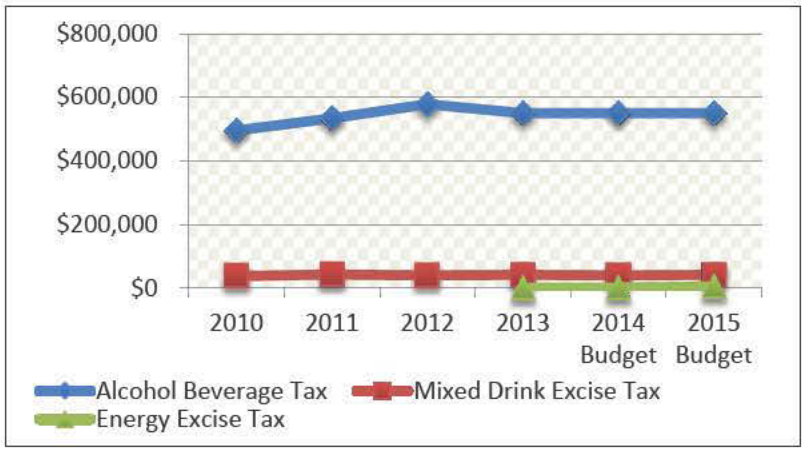


Selective Sales and Use Taxes

Selective Sales and Use Taxes	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Alcohol Beverage Tax	$577,876	$550,033	$550,000	$550,000	0.0%
Mixed Drink Excise Tax	40,228	42,666	40,000	42,000	5.0%
Energy Excise Tax	0	1,025	1,800	5,500	205.6%
Total:	$618,104	$593,724	$591,800	$597,500	0.3%

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 3.5% of the total FY 2015 general fund revenues. Projections are based on recent years' trends and overall increase of 0.3% of this revenue category is projected.





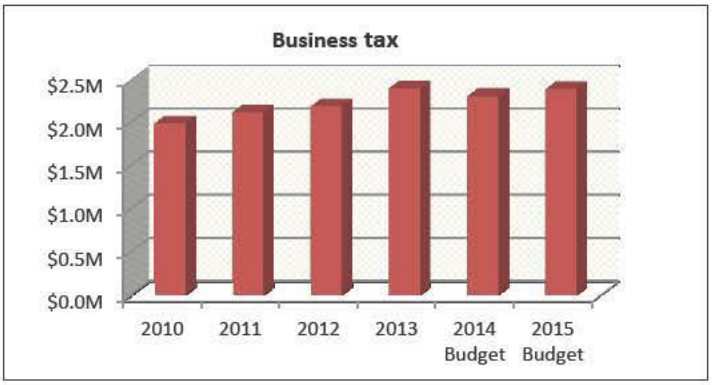
Alcohol Beverage Tax: Taxes that are levied on the distribution of distilled spirits, malt beverages, and wine.

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

Energy Excise Tax: House Bill 386 authorized a new local excise tax on energy that is levied on the sales, use, storage, or consumption of energy.

Business Taxes

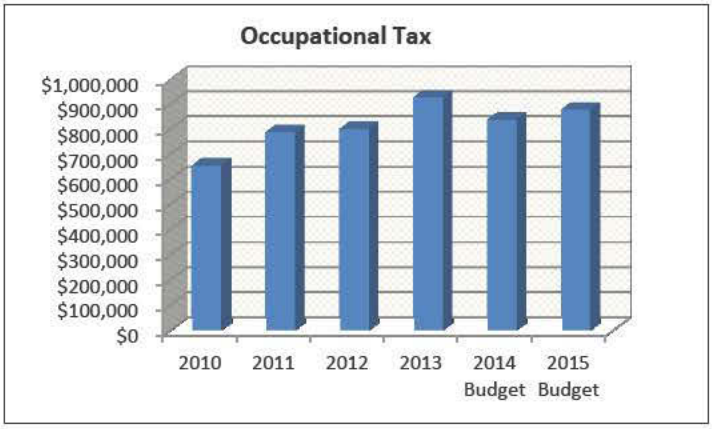
Business Taxes are revenues from business and financial institutions' occupational licenses and excise taxes on insurance premiums written by insurance companies conducting business within the City limit. This category represents 13.9% of the total FY 2015 general fund revenues and is projected to increase by 3.5% from FY 2014 based on the recent years' trend.

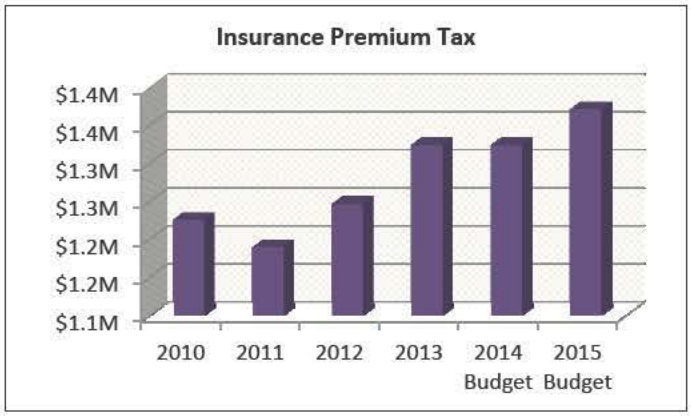


Business Tax	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Occupational Tax	$803,427	$928,361	$840,000	$880,000	4.8%
Occupational Tax Administration Fee	73,941	79,798	75,000	72,000	-4.0%
Insurance Premium Tax	1,247,652	1,325,215	1,325,000	1,372,000	3.5%
Institutional Tax	60,255	60,355	64,000	60,000	-6.3%
Total:	$2,185,275	$2,393,729	$2,304,000	$2,384,000	3.5%

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

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





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

Institutional Tax: Taxes on depository 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. The projected amounts are based on the recent years' trend.

Penalties & Interest on Delinquent Taxes	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Interest on Delinquent Taxes	$16,723	$23,174	$17,000	$19,000	11.8%
Tax Penalty	31,687	34,466	30,000	30,000	0.0%
Alcohol Late Penalty	1,800	0	1,000	100	-90.0%
Occupational Tax Penalty	5,757	8,978	8,000	9,000	12.5%
Tax FIFA Cost	2,107	2,701	2,000	2,300	15.0%
Total:	$58,074	$69,319	$58,000	$60,400	4.1%

Interest on Delinquent Taxes: All tax payments that are considered delinquent are subject to accrue interest. Interest is charged at a rate of 1% per month, or fraction of a month, beyond the due date.

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 the tax is delinquent.

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

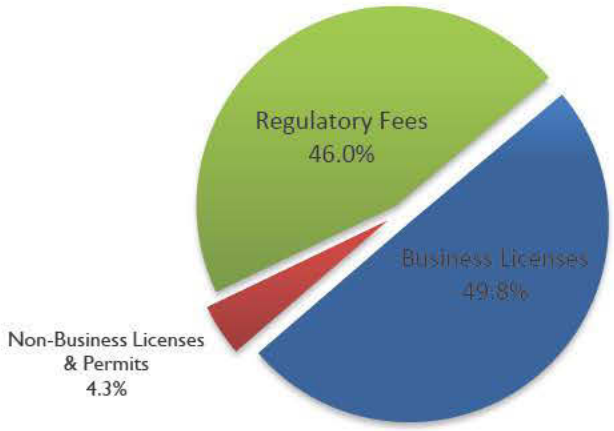
Occupational Tax Penalties: Occupational Taxes received after March 31st are considered delinquent and charged a 10% penalty plus 1.5% interest per month the tax is delinquent.

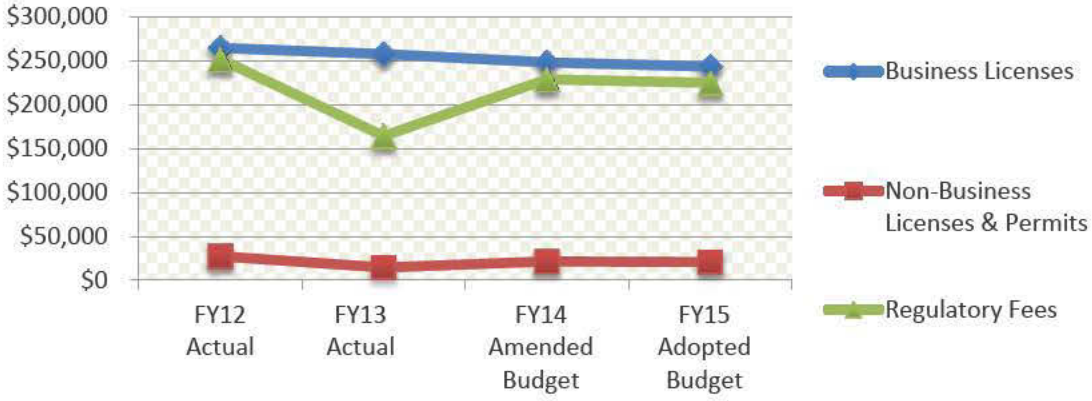
Tax FI FA cost: This revenue is collected to recover the City's cost of filing Fieri Facias (Fi Fa's) on delinquent taxes and fees for filing tax liens on properties with severely delinquent property taxes.

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 $489,250 in Licenses and Permits revenue during FY 2015, a decrease of 2.0% from FY 2014. This decrease is based on the number of alcohol permits to be issued and slightly lower planning department permits and review fees.

Licenses & Permits	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Business Licenses	$264,935	$258,020	$248,400	$243,550	-2.0%
Non-Business Licenses & Permits	27,205	14,749	21,600	20,600	-4.6%
Regulatory Fees	251,968	164,464	229,050	225,100	-1.7%
Total:	$544,109	$437,233	$499,050	$489,250	-2.0%

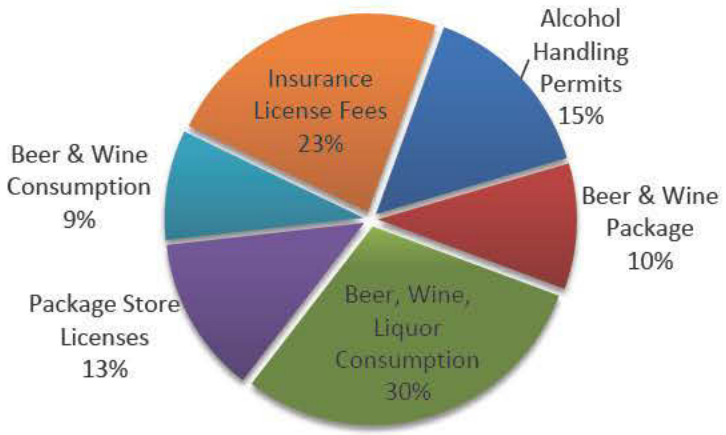




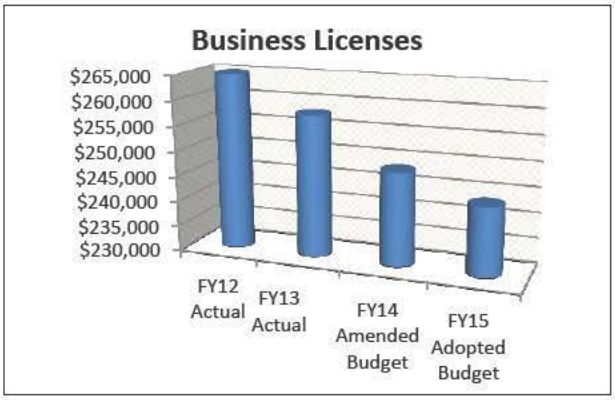
Business Licenses

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

Business Licenses	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Alcohol Handling Permits	$33,110	$44,890	$37,500	$35,000	-6.7%
Beer Only Package	2,250	2,000	2,000	1,500	-25.0%
Beer & Wine Package	24,800	24,500	24,000	24,000	0.0%
Beer, Wine, Liquor Consumption	82,450	69,900	73,500	70,000	-4.8%
Package Store Licenses	36,000	30,000	30,000	30,000	0.0%
Beer & Wine Consumption	22,300	21,700	20,000	21,000	5.0%
Beer Only Consumption	1,500	1,500	2,000	2,000	0.0%
Liquor Consumption	750	450	300	450	50.0%
Wine Only Consumption	100	100	100	100	0.0%
Insurance License Fees	55,350	58,925	55,000	55,000	0.0%
Alcohol Application Fees	6,325	4,055	4,000	4,500	12.5%
Total:	$264,935	$258,020	$248,400	$243,550	-2.0%



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.



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	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Development Permits/Land Disturbance	$1,150	$1,385	$4,500	$2,200	-51.1%
Reinspection Fees	150	0	250	100	-60.0%
V/SE/CU Application	1,150	650	1,000	1,000	0.0%
Building Permits Residential	141,435	94,743	120,000	120,000	0.0%
Building Permits Commercial	98,501	55,378	90,000	90,000	0.0%
Mechanical Permits	8,400	8,160	10,500	9,000	-14.3%
Swimming Pool Permits	800	400	1,000	600	-40.0%
NPDES Storm water/Development Fee	96	188	800	200	-75.0%
Planning & Zoning Misc. Income	286	3,561	1,000	2,000	100.0%
Total:	$251,968	$164,465	$229,050	$225,100	-1.7%

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.

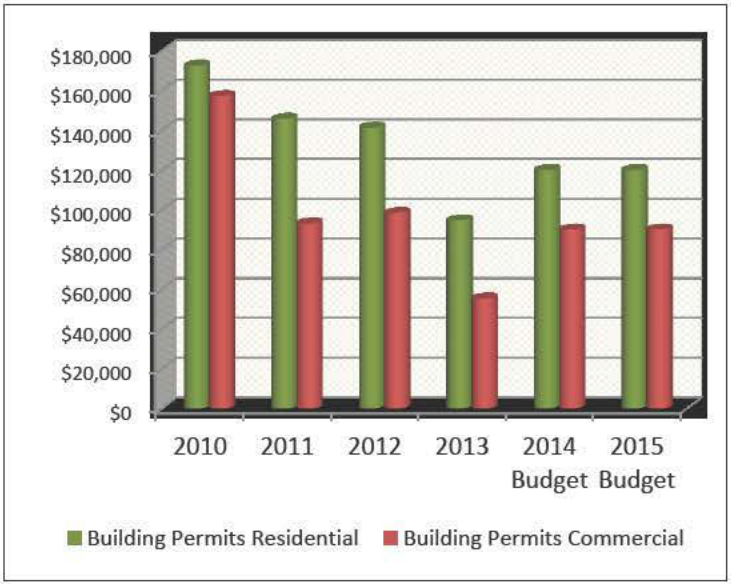
Swimming Pool Permits: Permit fee for the construction and inspection of new swimming pool within City limits.

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.



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. Budged amounts indicate 4.6% decrease from FY 2014 according to the recent years' trend.

Non-Business Licenses & Permits	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Repermitting Building Permits	$0	$559	$100	$100	0.0%
Rezoning	1,154	150	1,500	1,500	0.0%
Sign Permits	16,410	11,000	12,000	12,000	0.0%
Planning Review Fees	7,646	3,040	8,000	7,000	-12.5%
Vendor Fees	1,995	0	0	0	N/A
Total:	$27,205	$14,749	$21,600	$20,600	-4.6%

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.

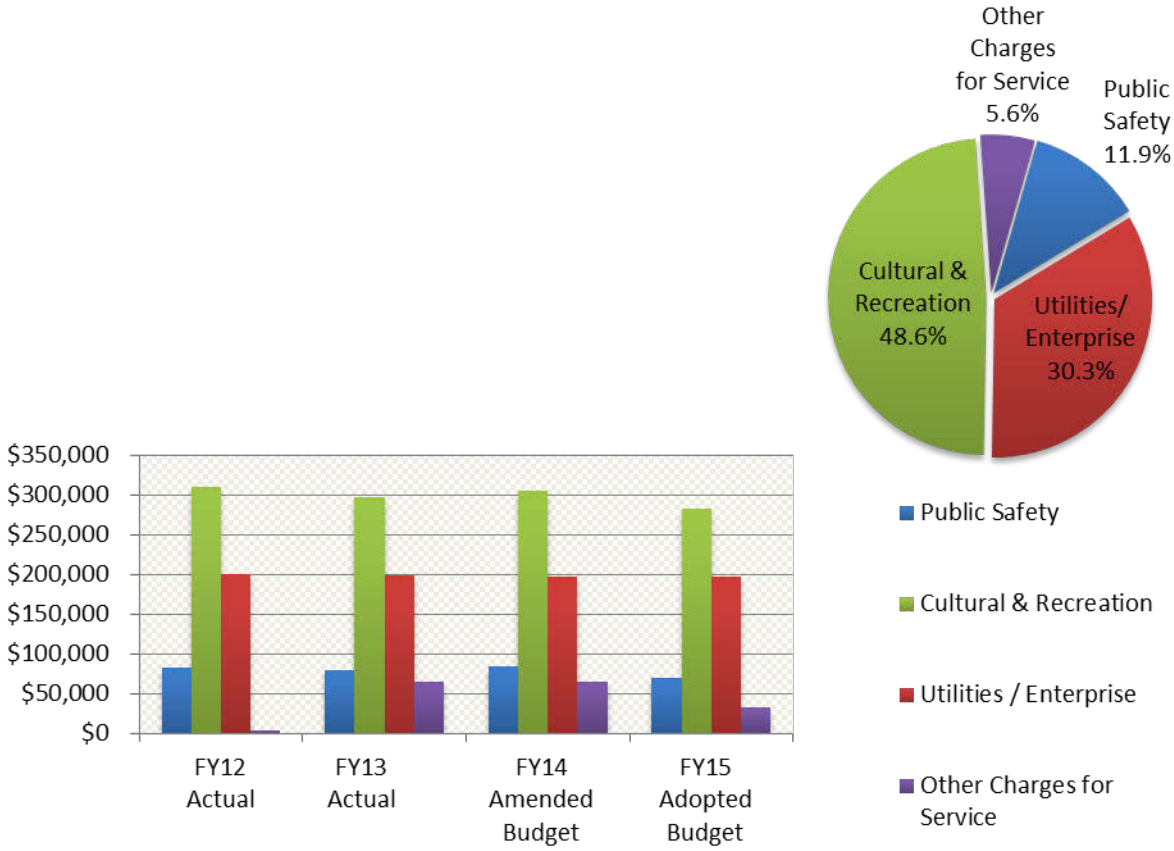
Sign Permits: Fees collected for the issuance of permits authorizing the use of freestanding signs.

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

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. This category represents 3.4% of total budgeted revenue. The City has budgeted to collect $579,794 in Charges for Service revenue during FY 2015, a decrease of 10.7% from FY 2014. This decrease is largely due to a reduction in false alarm fees and less revenue from charges for City employee to supervise private events at City venues. The projected amounts are based on historical trends and changes in fee schedule.

Charges for Service	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Public Safety	$82,670	$79,246	$84,000	$69,000	-17.9%
Utilities / Enterprise	200,002	198,230	196,671	196,694	0.0%
Cultural & Recreation	310,119	297,045	304,145	281,900	-7.3%
Other Charges for Service	3,095	64,700	64,200	32,200	-49.8%
Total:	$595,886	$639,222	$649,016	$579,794	-10.7%



Public Safety

Public Safety revenues are fees collected by the City of Duluth to help defray the cost of selected public safety services are decreased by 17.9% from FY 2014.

Public Safety	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Police Department Permits	$35	$0	$0	$0	N/A
Police Department Copies	7,327	5,958	7,000	6,000	-14.3%
False Alarms	19,200	15,150	20,000	5,000	-75.0%
Police Department Fingerprints	15,587	17,479	16,000	17,000	6.3%
Criminal History Background	40,521	40,659	41,000	41,000	0.0%
Total:	$82,670	$79,246	$84,000	$69,000	-17.9%

False Alarms: In FY 2014, the City lowered its false alarm fees up to 88%. The projected amount is based on historical trends and new fee schedule.

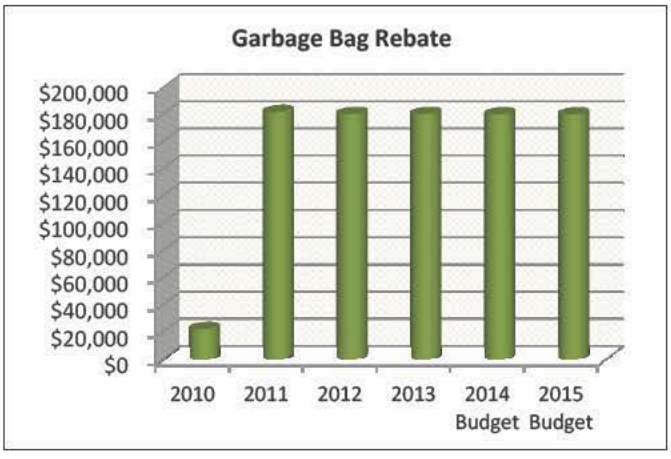
Utilities/Enterprises

Utilities/Enterprises are fees charges for utility services provided by the City of Duluth and no drastic change is expected from FY 2014.

Utilities/Enterprises	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Garbage Bags - 32 Gallon	$1,456	$1,744	$1,696	$1,472	-13.2%
Garbage Bags - Senior 32 Gallon	1,616	1,456	1,488	1,440	-3.2%
Garbage Bags - 13 Gallon	231	315	336	273	-18.8%
Garbage Bags - Senior 13 Gallon	276	253	275	220	-20.0%
Garbage Bags - 42 Gallon	275	275	350	250	-28.6%
Garbage Bags - Senior 42 Gallon	26	26	26	39	50.0%
Paper Recycling Proceeds	15,819	13,867	12,500	13,000	4.0%
Garbage Bag Rebate	180,303	180,295	180,000	180,000	0.0%
Total:	$200,002	$198,231	$196,671	$196,694	0.0%

Garbage Bags: In FY 2014, the City of Duluth renewed its contract with Republic Services for garbage collection. The City's garbage collection is financed through the sale of mandatory garbage bags which can be purchased at several locations such as the City Hall and local grocery stores. Seniors with qualifying income levels receive a discount on garbage bags purchased at City Hall.

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



Cultural and Recreation

Cultural and Recreation revenues are collected as fees administered by the City for the renting of City facilities and offering various recreational programs and camps. City charges minimal fees to offset the cost of facility maintenance and direct costs related to offered programs. The projected amounts are based on historical trends and a decrease of 7.3% from FY 2014 is expected.

Cultural & Recreation	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Bunten Rd. Facility Rental	$4,884	$4,760	$5,000	$6,000	20.0%
Pavillion Rental	630	3,085	1,000	2,000	100.0%
Field Rental	31,668	30,570	30,000	30,000	0.0%
Gym Rental	12,051	13,556	12,000	13,000	8.3%
Facility Rental - Rogers Bridge	3,870	1,180	2,000	2,000	0.0%
Facility Rental - WP Jones	370	200	2,900	2,900	0.0%
Recreational Programs	107,938	95,177	105,000	80,000	-23.8%
Day Camp	122,258	122,512	115,250	120,000	4.1%
Tennis Camp/Court Fees	22,744	23,025	23,000	23,000	0.0%
Special Events Camps	3,706	368	0	0	NA
Senior Programs	0	2,614	3,995	1,000	-75.0%
Concessions	0	0	4,000	2,000	-50.0%
Total:	$310,119	$297,047	$304,145	$281,900	-7.3%

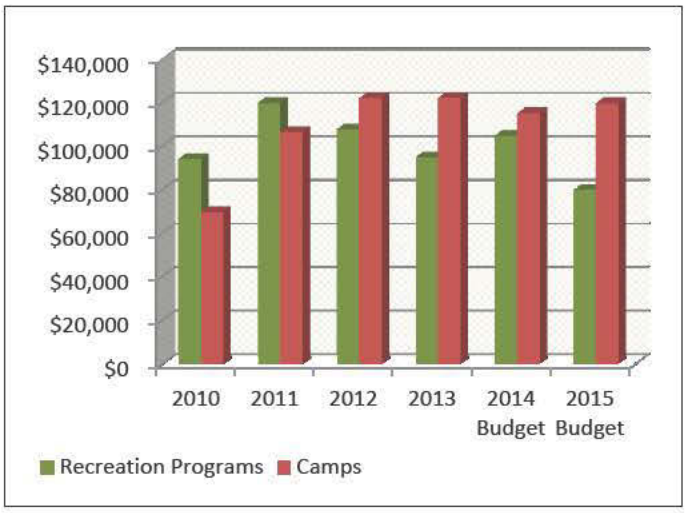
Facility Rentals: Revenue fees to be collected from rental of park facilities for special events, business meetings, birthday parties, and receptions.

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.

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.
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. The projected amounts are based on historical trends.

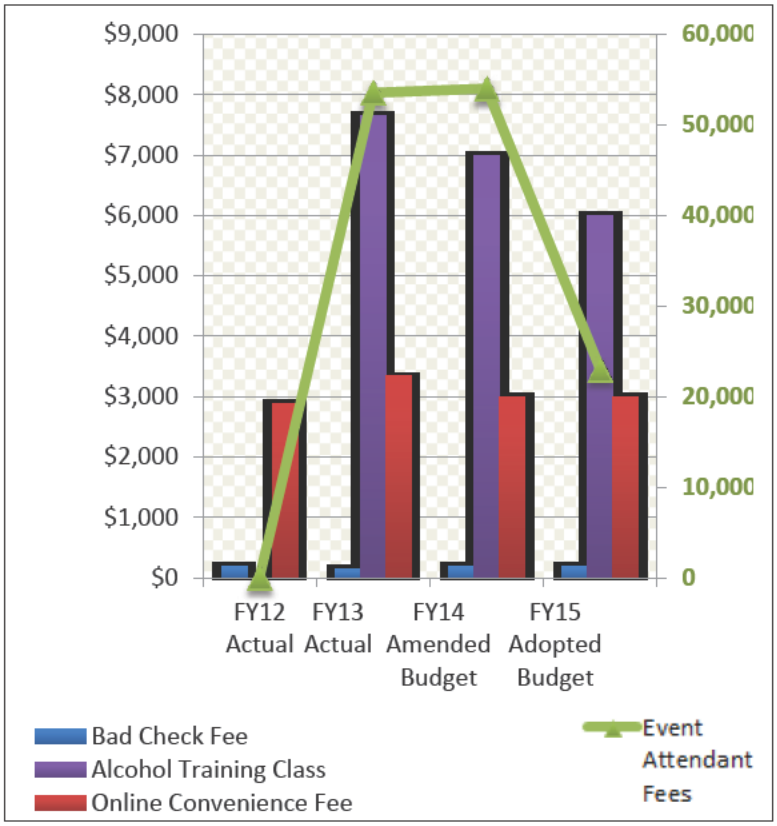
Other Charges for Services	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Bad Check Fee	$200	$150	$200	$200	0.0%
Online Convenience Fee	2,895	3,340	3,000	3,000	0.0%
Event Attendant Fees	0	53,550	54,000	23,000	-57.4%
Alcohol Training Class	0	7,660	7,000	6,000	-14.3%
Total:	$3,095	$64,700	$64,200	$32,200	-49.8%

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.

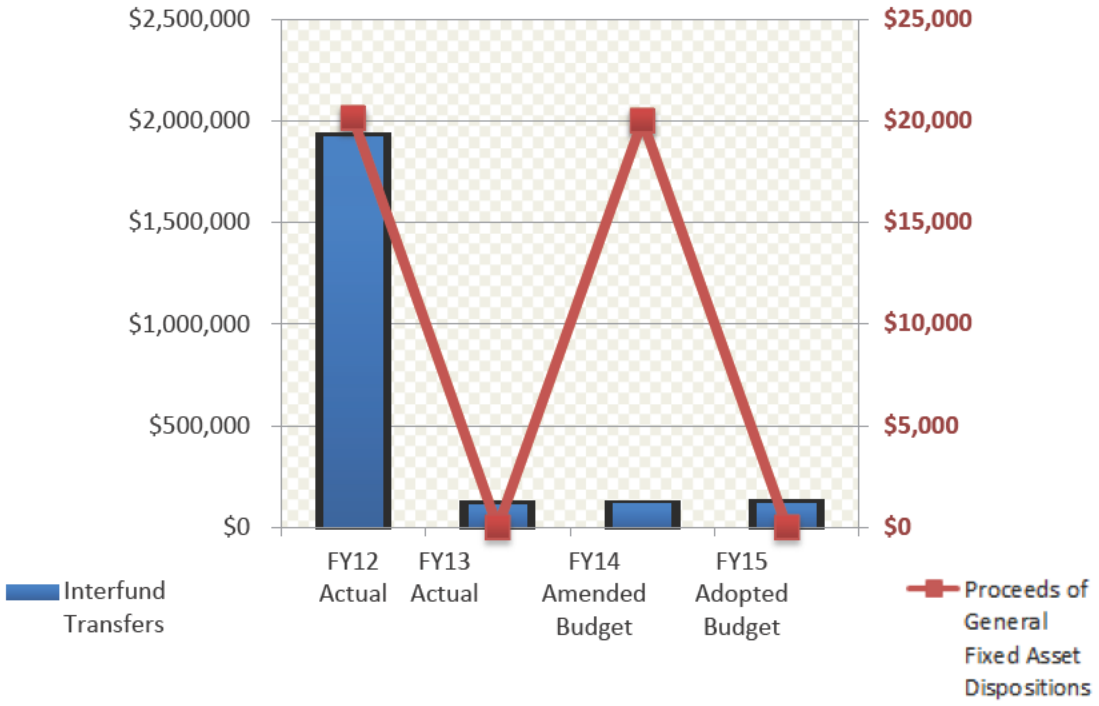
Alcohol Training Class: City offers mandatory Alcohol awareness training class throughout the year to reduce abuse and accidents related to alcohol consumption and handling.



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 two primary categories for this fund: Interfund Transfers and Proceeds of General Fixed Asset Dispositions. The City has budgeted $117,100 in Other Financing Source revenues during FY 2015, a decrease of 45.9% from FY 2014. This revenue is derived mainly from an annual transfer from the Police Technology Fund to cover the cost on new police technology. The decrease is due to one-time residual equity transfers to close out unused funds.

Other Financing Sources	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Interfund Transfers	$1,921,302	$108,416	$196,337	$117,100	-40.4%
Proceeds of General Fixed Asset Dispositions	20,125	0	20,000	0	-100%
Total:	$1,941,427	$108,416	$216,337	$117,100	-45.9%



Interfund Transfers

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

Interfund Transfer	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Transfer from Federal Drug Fund	$3,999	$2,564	$2,800	$5,100	82.1%
Transfer from Police Tech Fund	63,000	100,000	110,000	112,000	1.8%
Transfer from Fund 340	1,008,056	0	0	0	NA
Transfer from Fund 360	846,247	0	0	0	NA
Transfer from Citywide Software	0	5,852	0	0	NA
Residual Equity Transfer In	0	0	*83,537	0	-100%
Total:	$1,921,302	$108,416	$196,337	$117,100	-40.4%

Residual Equity Transfer: Transfer of equity between funds that is a non-recurring or non-routine.
* Solid Waste Management Fund and Fund for Railway Museum Access Road are closed and transferred remaining balance to General Fund in FY 2014.

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.

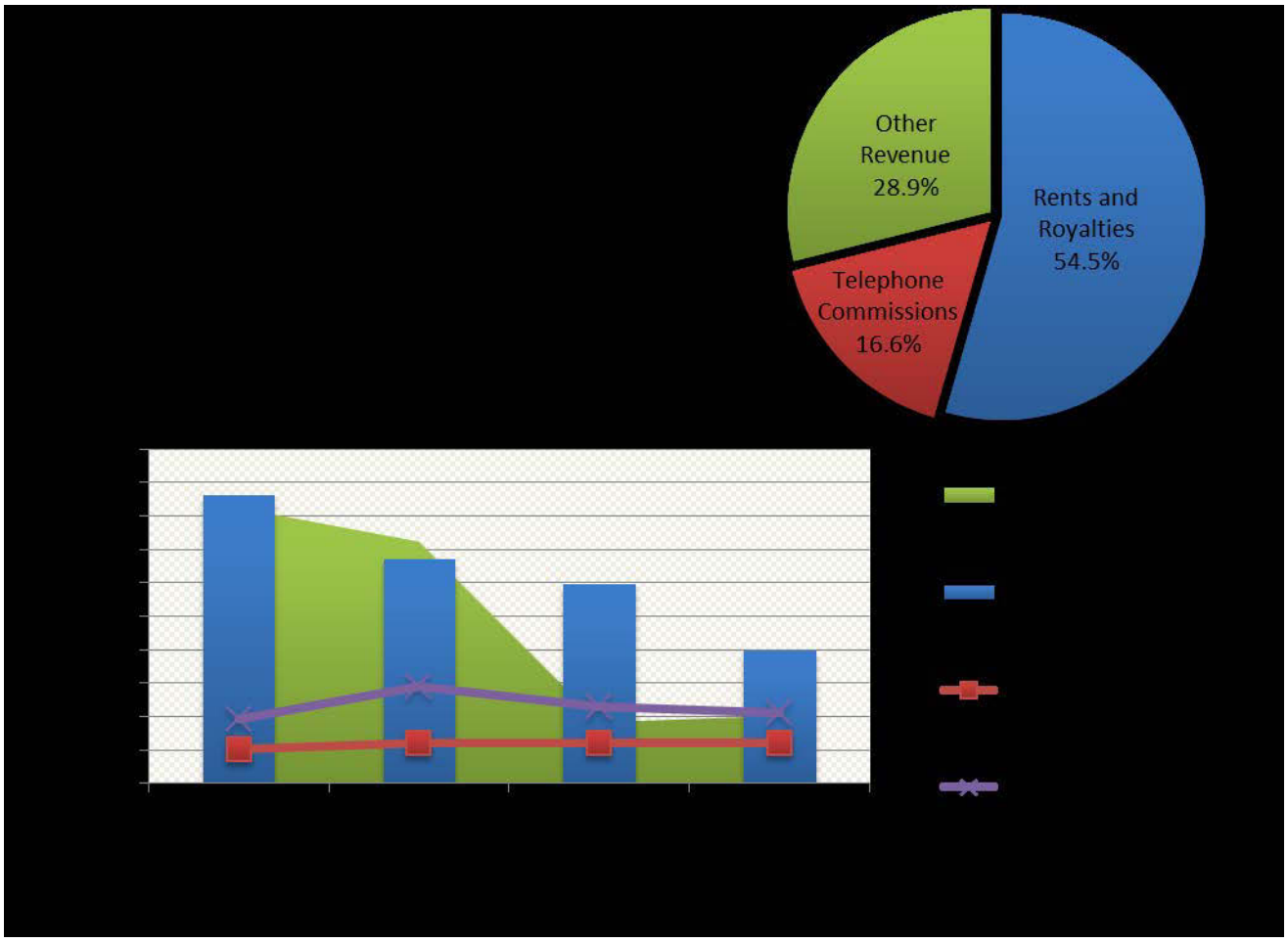
Proceeds of General Fixed Asset Disposals	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Auction Proceeds	$20,125	$0	$20,000	$0	-100%
Total:	$20,125	$0	$20,000	$0	-100%

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

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 $93,005 in Miscellaneous Revenues during FY 2015, a decrease of -17.8% from FY 2014. This decrease is mainly due to fewer private event rentals of the City's Festival Center, lower rental income for City owned buildings due to Downtown redevelopment and an increase in insurance loss reimbursements.

Miscellaneous Revenues	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Rents and Royalties	$86,162	$67,029	$59,500	$39,500	-33.6%
Telephone Commissions	10,244	12,055	12,055	12,055	0.0%
Reimbursements from Damaged Property	82,629	72,466	18,500	20,500	10.8%
Other Revenue	19,129	29,126	23,150	20,950	-9.5%
Total:	$198,164	$180,676	$113,205	$93,005	-17.8%



Rents and Royalties

Rents and Royalties are financial resources derived from the use by others of the City's tangible and intangible assets. 33.6 % lower rental income is projected than FY 2014.

Rents and Royalties	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Downtown Rental Income	$56,678	$52,752	$34,500	$28,500	-17.4%
Community Room Rental	75	-100	0	0	NA
Festival Center Rental	21,541	11,807	22,000	8,000	-63.6%
Festival Center Table Rental	1,867	400	500	500	0.0%
Festival Center Linen/Equipment Rental	2,527	2,171	2,500	2,500	0.0%
Alcohol Posted Sign	3,475	0	0	0	NA
Total:	$86,163	$67,030	$59,500	$39,500	-33.6%

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	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Rental Income Grid	$10,244	$12,055	$12,055	$12,055	0.0%
Total:	$10,244	$12,055	$12,055	$12,055	0.0%

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

Other Revenue

Other Revenue income is all miscellaneous revenues not included above.

Other Revenue	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Miscellaneous Revenue	$8,430	$19,790	$15,000	$12,000	-20%
Police Department Miscellaneous Revenue	4,934	5,144	4,000	5,000	25%
Income From Copies, etc.	564	116	300	100	-67%
Town Market	0	520	0	0	NA
Dumpster Card Fees	725	675	750	750	0%
Flexible Spending Gain/Loss	-795	73	100	100	0%
401A Employee Forfeitures	5,271	2,807	3,000	3,000	0%
Total:	$19,129	$29,125	$23,150	$20,950	-9.5%

Miscellaneous Revenue: All other revenues not classified elsewhere.

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

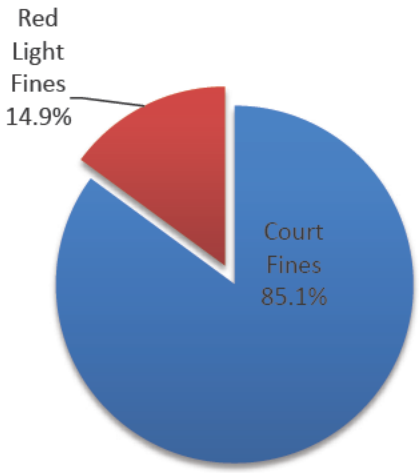
Reimbursement from Damaged Property

Reimbursement from Damaged Property	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Reimbursement - Damaged Property	$100	$2,299	$0	$1,000	NA
Insurance Proceeds - Accidents	16,576	62,933	16,500	17,500	106%
Insurance Claims Reimbursements	65,953	7,234	2,000	2,000	100%
Total:	$82,629	$72,466	$18,500	$20,500	111%

Fines and Forfeitures

Fines and Forfeitures include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, for the neglect of official duty, and from forfeiture of bonds paid for the release of jailed individuals. The City has four types of Fines and Forfeitures: Court Fines, Bond and Forfeitures, Cash Confiscation and Red Light Camera Fines. This category represents 15.8% of the total FY 2015 proposed general fund revenues. Duluth has budgeted to collect $2,706,000 in Fines and Forfeitures revenues in FY 2015, an increase of 3.2% from FY 2014. This slight increase is due to additional anticipated court fines for the violation of Georgia traffic laws.

Fines & Forfeitures	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Court Fines	$1,947,422	$2,987,311	$2,215,000	$2,300,000	3.8%
Bonds & Forfeitures	232,169	270,556	0	0	N/A
Cash Confiscation	14,593	6,815	3,000	3,000	0.0%
Red Light Fines	65,955	188,377	403,000	403,000	0.0%
Total:	$2,260,139	$3,453,059	$2,621,000	$2,706,000	3.2%

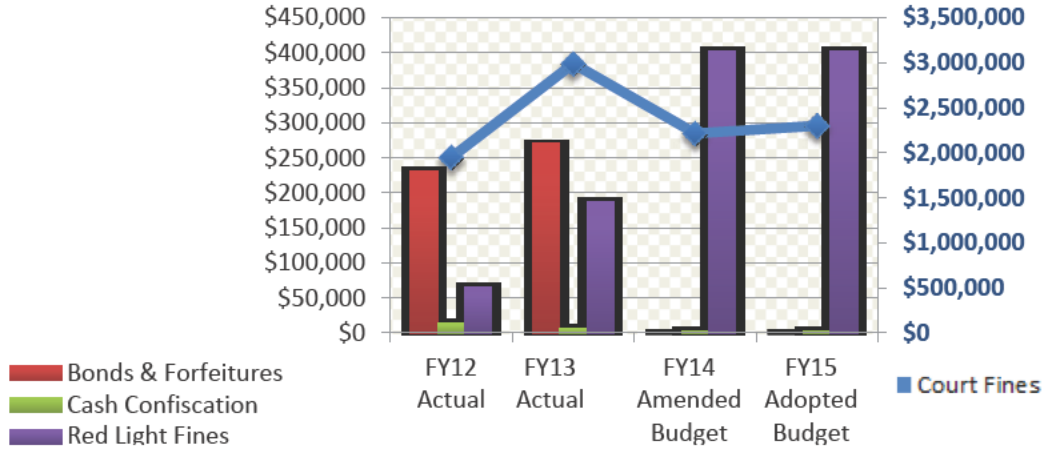


Court Fines: Revenues received from fines imposed upon those violating Georgia laws and county and municipal ordinances in City limits.

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

Cash Confiscation: Revenue derived from Court ordered forfeiture of assets based on a violation of Georgia law.

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.



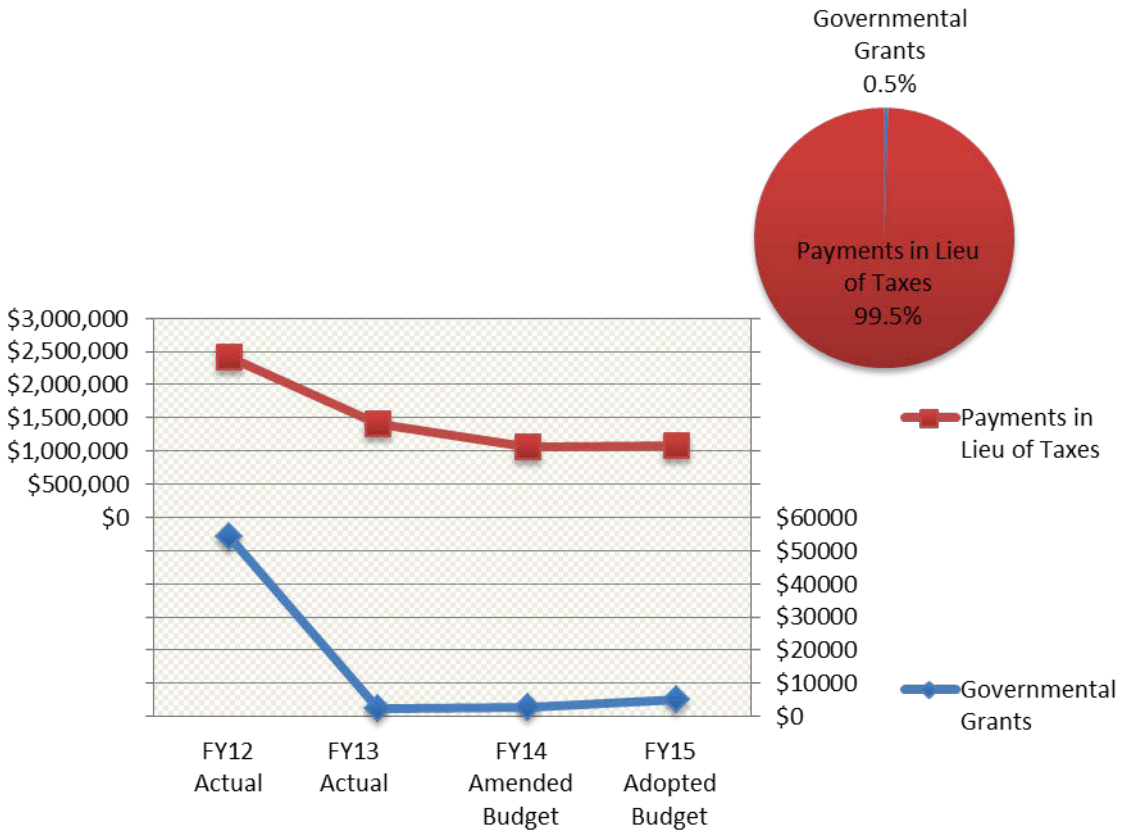
Intergovernmental Revenues

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 $1,081,210 in Intergovernmental Revenues during FY 2015, an increase of 2.1% from FY 2014. The additional revenue is due to a Department of Justice grant for police officer bullet proof vest and payments from Gwinnett County for E-911 expenditures and an annual police payment based on a court settlement.

Intergovernmental Revenues	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Governmental Grants	$54,100	$2,564	$2,800	$5,100	82.1%
Payments in Lieu of Taxes	2,416,506	1,409,396	1,056,110	1,076,110	1.9%
Total:	$2,470,606	$1,411,960	$1,058,910	$1,081,210	2.1%

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.



Investment Income

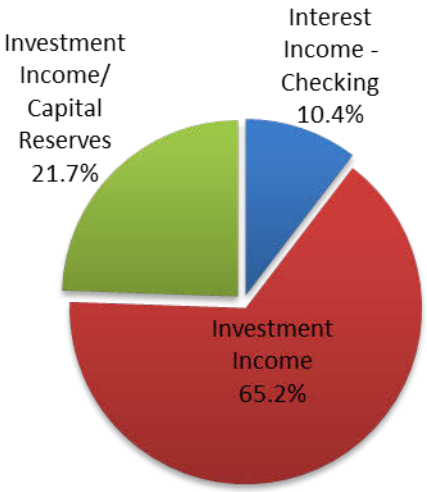
Investment income includes monies derived from the investment of City assets. The City of Duluth has three sources of Investment Income: Interest Income from Checking, General Investment Income, and Investment Income from Capital Reserves. The City has budgeted to collect $67,500 in Investment Income revenues during FY 2015, an increase of 13.4% from FY 2014. This increase is due to slightly higher interest rates in the financial markets.

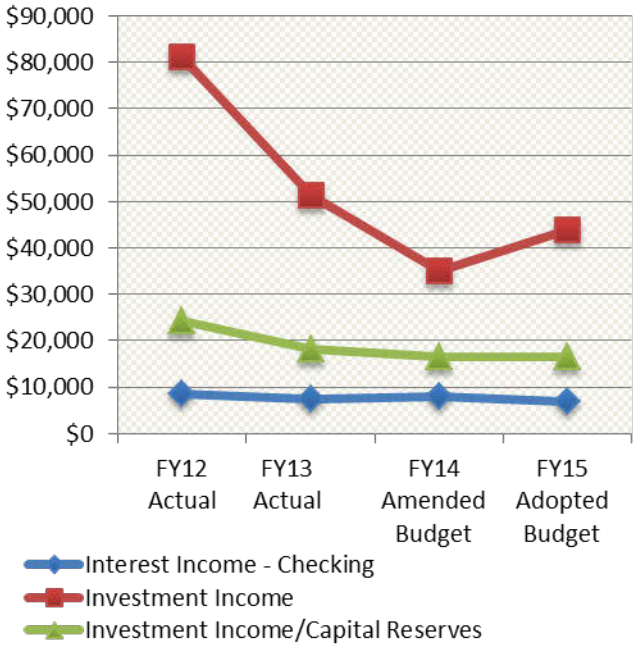
Investment Income	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Interest Income - Checking	$8,522	$7,382	$8,000	$7,000	-13%
Investment Income	81,161	51,438	35,000	44,000	25.7%
Investment Income/Capital Reserves	24,284	18,230	16,500	16,500	0.0%
Total:	$113,967	$77,050	$59,500	$67,500	13.4%

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.



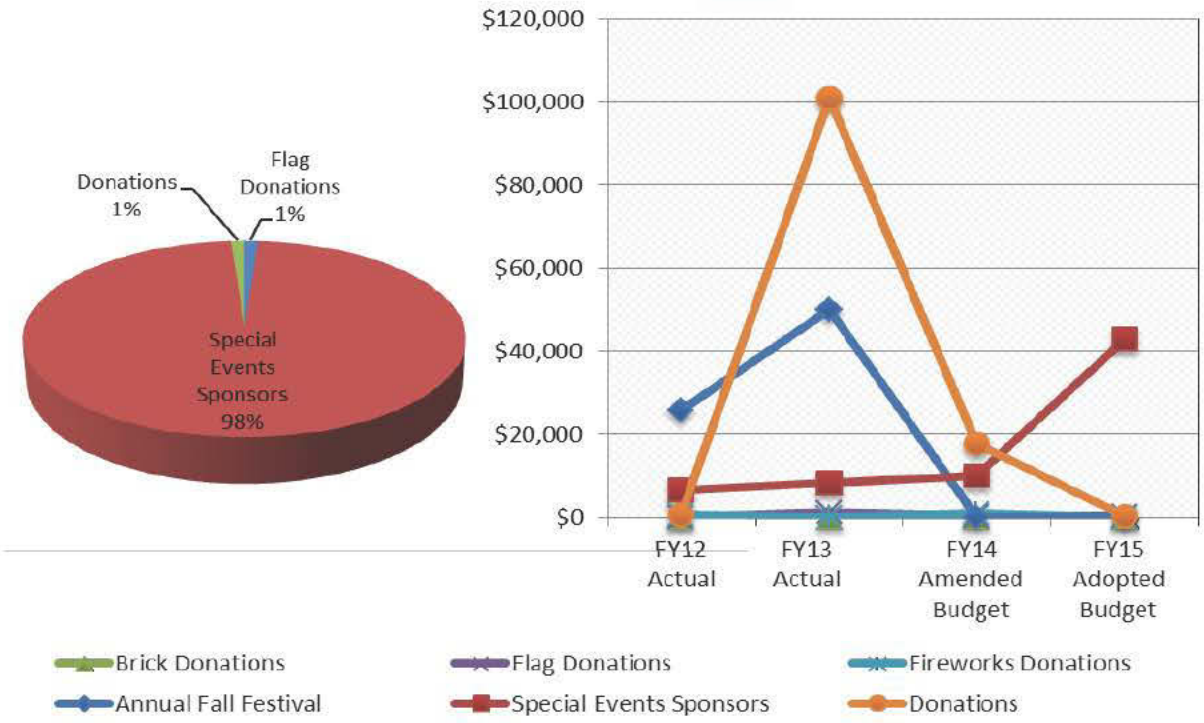


Contributions and Donations

Contributions and Donations are financial resources provided by private contributions. The City has budgeted to collect $44,000 in Contributions and Donations revenue during FY 2015, an increase of 51.5% from FY 2014. This is mainly due to an increase in City sponsored special events which generate revenues from participating vendor fees and sponsorship.

Contributions and Donations	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Brick Donations	$40	$0	$0	$0	N/A
Flag Donations	0	1,250	250	500	100%
Fireworks Donations	695	0	1,000	0	-100%
Annual Fall Festival	25,767	50,000	0	0	N/A
Special Events Sponsors	6,770	8,396	10,000	43,000	330.0%
Donations	605	100,700	17,788	500	-97.2%
Total:	$33,877	$160,346	$29,038	$44,000	51.5%

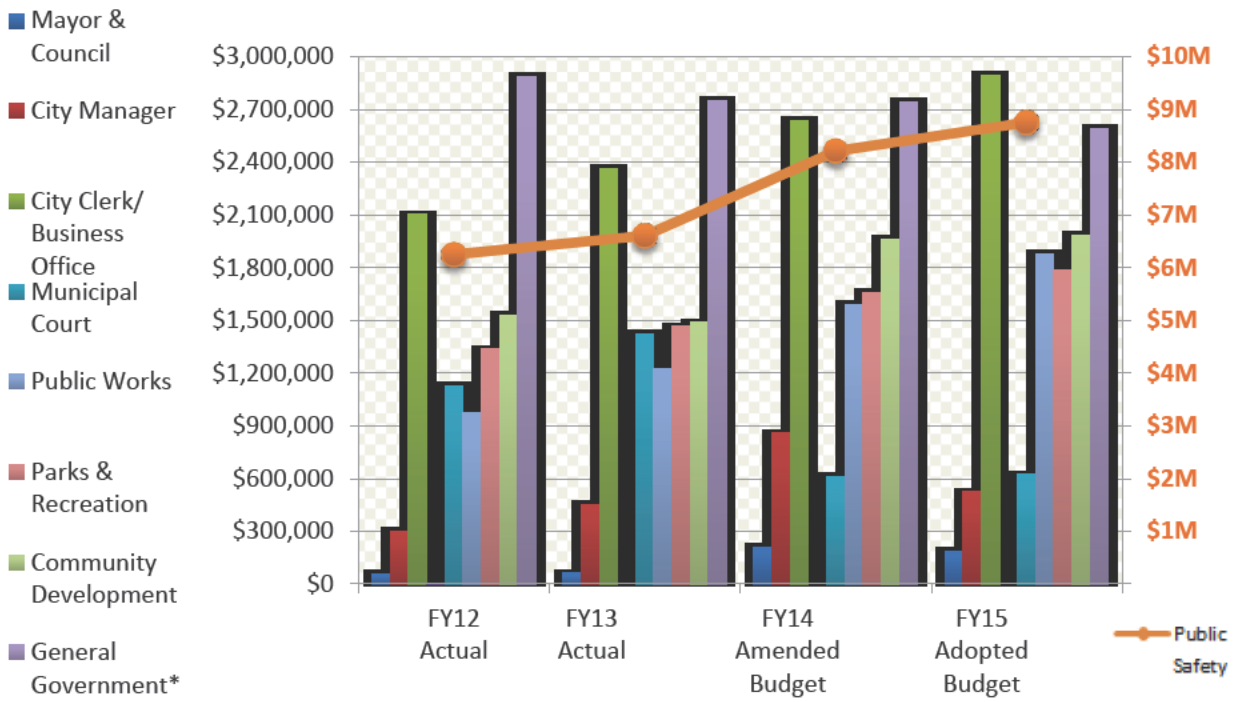
Brick Donations: Revenues derived from the sale of engraved bricks that are placed in the City's Town Green.
Flag Donations: Revenues derived from donations to support the City's popular placement of flags and markers to honor veterans during various holidays.
Firework Donations: Revenues derived from 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.

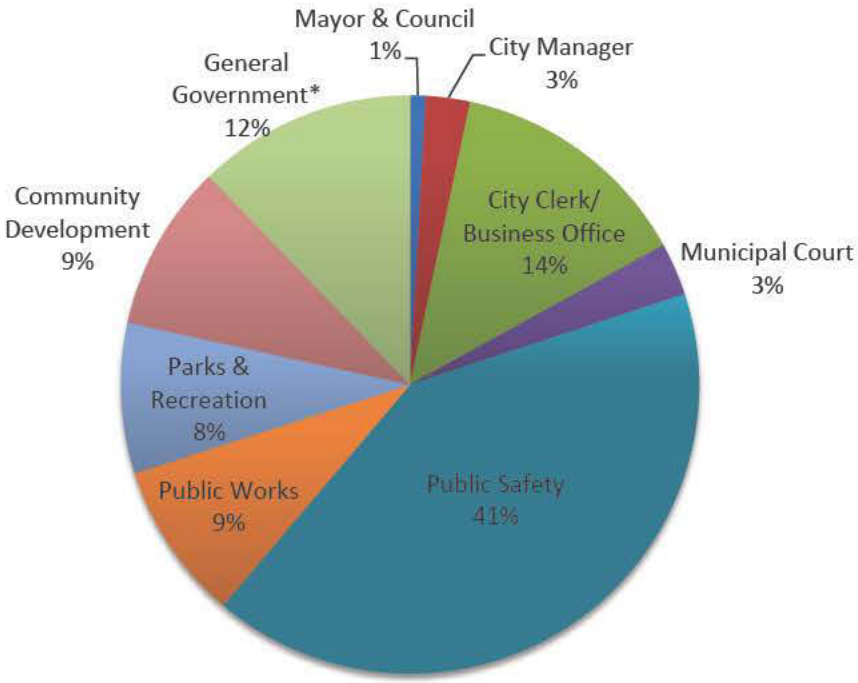


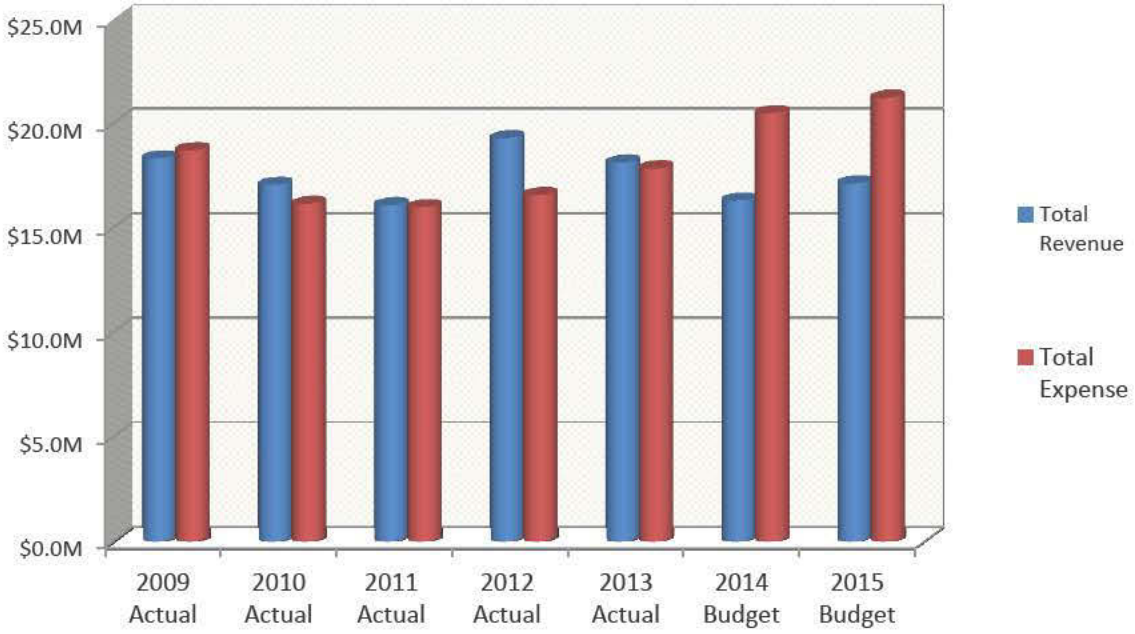
General Fund Expenditure by Department

Description	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change	% Total
Mayor & Council	$58,484	$62,257	$212,704	$186,406	-12.36%	0.9%
City Manager	298,539	450,837	858,707	524,476	-38.92%	2.5%
City Clerk/ Business Office	2,103,419	2,367,168	2,636,387	2,896,847	9.88%	13.6%
Municipal Court	1,127,163	1,424,511	611,371	623,729	2.02%	2.9%
Public Safety	6,251,561	6,608,503	8,208,706	8,753,178	6.63%	41.2%
Public Works	976,560	1,228,199	1,588,777	1,878,073	18.21%	8.8%
Parks & Recreation	1,336,958	1,466,781	1,660,000	1,786,710	7.63%	8.4%
Community Development	1,532,561	1,488,510	1,961,610	1,983,844	1.13%	9.3%
General Government*	2,887,948	2,750,539	2,762,387	2,590,439	-6.22%	12.2%
Total Expenditure	$16,573,193	$17,847,306	$20,500,649	$21,223,702	3.53%	100.0%

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




Mayor & Council
1%
City Manager
3%
General
Government*
12%
City Clerk/
Business Office
14%
Municipal Court
3%
Community
Development
9%
Parks &
Recreation
8%
Public Works
9%
Public Safety
41%


$25.0M
$20.0M
$15.0M
$10.0M
$5.0M
$0.0M
2009 Actual
2010 Actual
2011 Actual
2012 Actual
2013 Actual
2014 Budget
2015 Budget
Total Revenue
Total Expense

General Fund Expenditure by Function

Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget	% Change	% Total
Mayor	$ 58,484	$ 62,257	$ 212,704	$ 186,406	-12.4%	0.9%
Alcohol Review Board	484	431	1,510	1,510	0.0%	0.0%
Finance Committee	296	188	540	540	0.0%	0.0%
Zoning Board	511	323	1,938	1,938	0.0%	0.0%
Planning Commission	1,103	969	3,876	3,876	0.0%	0.0%
City Manager	298,539	450,837	858,707	524,476	-38.9%	2.5%
Clerk Administration	771,448	777,705	938,194	976,874	4.1%	4.6%
Finance Office	227,950	321,854	372,317	386,986	3.9%	1.8%
Business Office	205,058	228,884	257,517	262,671	2.0%	1.2%
Info. Technology	616,184	804,504	739,185	938,425	27.0%	4.4%
Human Resources	183,956	178,881	265,717	251,167	-5.5%	1.2%
Custodial/Bldg. Maintenance	98,825	55,340	63,457	80,724	27.2%	0.4%
General Government Operations/Srvcs	376,532	305,664	257,918	238,787	-7.4%	1.1%
Public Information Administration	330,589	227,745	390,564	464,874	19.0%	2.2%
Downtown/Main Street	108,052	159,673	257,637	214,900	-16.6%	1.0%
Festival Center*	91,475	-	-	-	NA	0.0%
Red Clay Theatre**	35,958	-	-	-	NA	0.0%
Municipal Court	1,127,163	1,424,511	611,371	623,729	2.0%	2.9%
Police Administration	755,959	790,160	836,974	848,438	1.4%	4.0%
Criminal Investigations Division	651,815	581,611	1,029,027	813,761	-20.9%	3.8%
Police Uniform Division	3,040,241	3,252,076	3,501,844	4,026,047	15.0%	19.0%
Police Support Services Division	1,060,241	565,666	1,202,609	1,257,733	4.6%	5.9%
Community Policing Division	305,858	237,878	-	-	NA	0.0%
Police Dispatch	-	640,761	803,775	933,542	16.1%	4.4%
Vehicle Maintenance Division	394,648	426,352	488,697	527,877	8.0%	2.5%
Red Light Monitoring	42,800	114,000	345,780	345,780	0.0%	1.6%
Public Works Administration	889,328	1,082,880	1,320,919	1,646,322	24.6%	7.8%
Community Enhancement	18,883	21,592	25,600	30,175	17.9%	0.1%
Citywide Building/Property Maintenance	68,349	123,728	242,258	201,576	-16.8%	0.9%
Cultural Recreation Administration	1,038,637	1,135,477	1,325,904	1,439,146	8.5%	6.8%
Recreation Programs	148,520	142,814	115,727	133,799	15.6%	0.6%
Park Areas	149,801	188,490	218,369	213,765	-2.1%	1.0%
Planning & Development Administration	562,821	622,033	836,289	720,048	-13.9%	3.4%
Street Lights	301,727	300,096	325,000	337,000	3.7%	1.6%
Economic Development	101,939	178,963	152,120	247,022	62.4%	1.2%
Debt Service	412,091	412,094	412,093	-	-100%	0.0%
Other Financing Uses	2,096,930	2,030,870	2,084,512	2,343,788	12.4%	11.0%
Total General Fund Expenditure	16,573,193	17,847,306	20,500,649	21,223,702	3.5%	100%
Total General Fund Revenues	19,282,735	18,113,024	16,391,606	17,126,359	4.5%	
Net Change in Fund Balance	$ 2,709,542	$ 265,718	$ (4,109,043)	$ (4,097,343)	-0.3%	

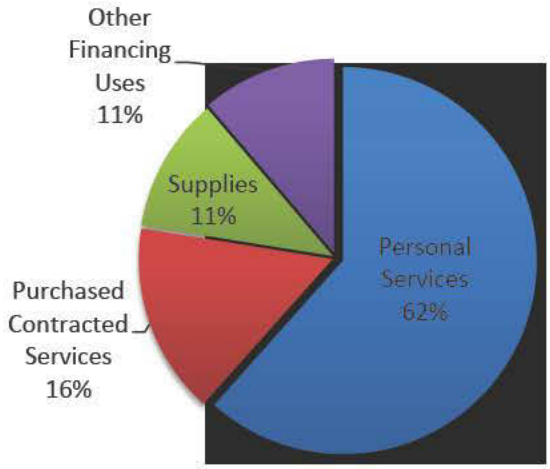
*Festival Center is part of Park Areas and **Red Clay Theatre is under General Government.

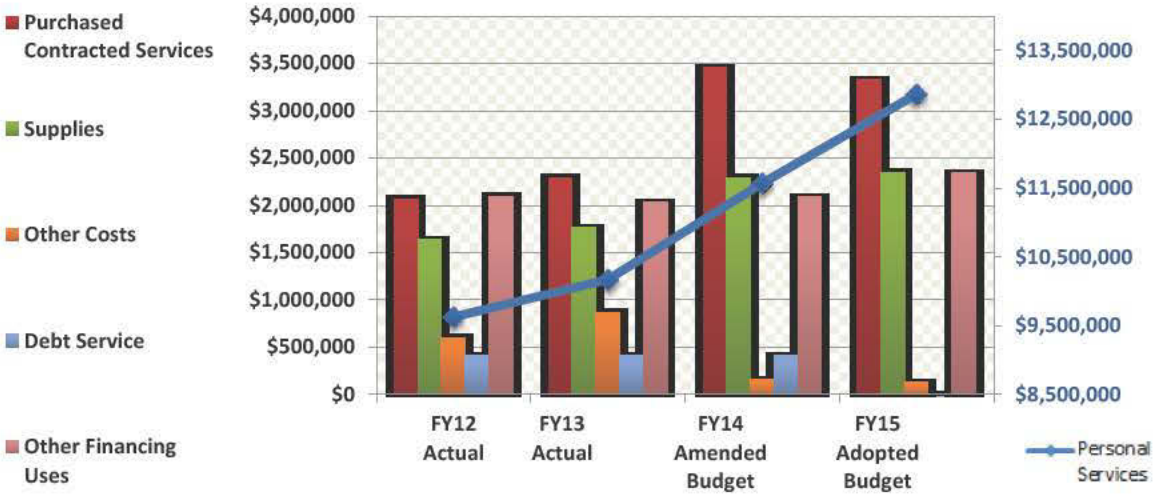
FY 2015 Expenditure by Department

Department		FY15 Budget
City Manager		
City Manager	$	524,476
City Clerk / Business Office		
Clerk Administration		976,874
Finance Office		386,986
Business Office		262,671
Information Technology		938,425
Human Resources		251,167
Custodian/Building Maintenance		80,724
Total: City Clerk / Business Office	$	2,896,847
General Government		
Mayor & Council		186,406
Boards and Committees		7,864
General Government		238,787
Other Financing		2,343,788
Total General Government	$	2,776,845
Municipal Court		
Municipal Court	$	623,729
Public Safety		
Police Administration		848,438
Criminal Investigation		813,761
Police Uniform Division		4,026,047
Police Support Division		1,257,733
Police Dispatch		933,542
Vehicle Maintenance Division		527,877
Red Light Monitoring		345,780
Total: Public Safety	$	8,753,178
Public Works		
Public Works Administration		1,646,322
Community Enhancement		30,175
Citywide Building/Property Maintenance		201,576
Total: Public Works	$	1,878,073
Parks and Recreation		
Cultural Recreation Administration		1,439,146
Recreation Programs		133,799
Park Areas		213,765
Total: Parks & Recreation	$	1,786,710
Community Development		
Community Development Administration		720,048
Street Lights		337,000
Economic Development		247,022
Public Information Administration		464,874
Downtown/Main Street		214,900
Total: Planning & Development	$	1,983,844
Total: General Fund Expenditures	$	21,223,702

Expenditure by Object Classifications

Description	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change	% Total
Personal Services	9,628,945	10,174,395	11,573,087	12,866,931	11.2%	60.6%
Purchased Contracted Services	2,069,458	2,291,754	3,457,902	3,329,771	-3.7%	15.7%
Supplies	1,642,902	1,760,264	2,292,682	2,351,249	2.6%	11.1%
Capital Outlays	119,988	308,737	515,975	183,353	-64.5%	0.9%
Interdepartmental Charges	1,583	347	10,538	22,250	111%	0.1%
Other Costs	601,296	868,845	153,860	126,360	-17.9%	0.6%
Debt Service	412,091	412,094	412,093	0	-100%	0.0%
Other Financing Uses	2,096,930	2,030,870	2,084,512	2,343,788	12.4%	11.0%
Total General Fund Expenditure	$16,573,193	$17,847,306	$20,500,649	$21,223,702	3.5%	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

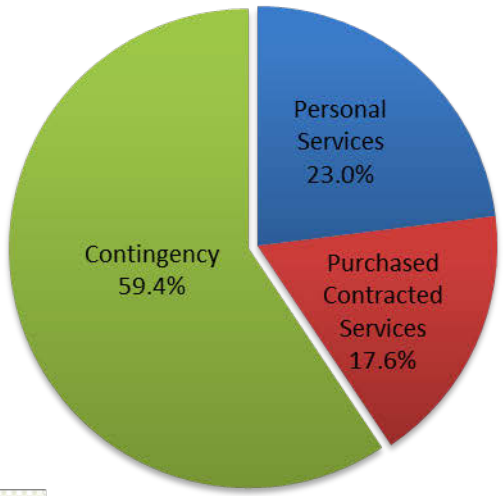
The City of Duluth is served by a Mayor and five Councilmembers.
All members are elected at-large, meaning they represent all citizens and serving four-year staggered terms. The City Council serves as the legislative governing body responsible for enacting City ordinances, appropriating funds to conduct 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.

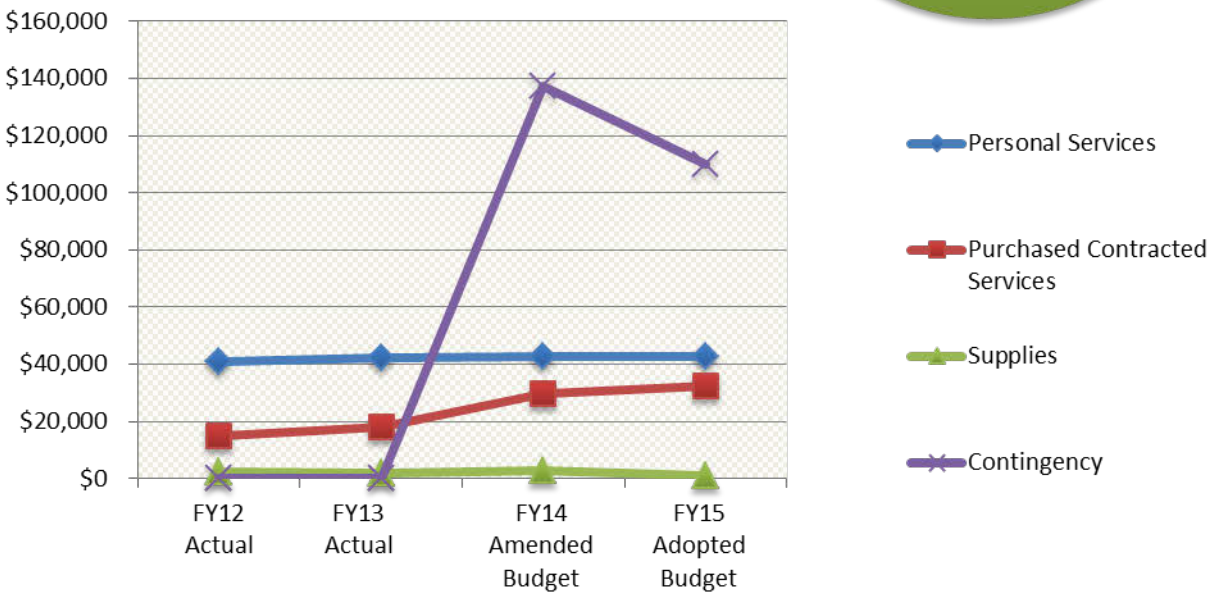
Objectives

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
Ongoing	Promote local performing and public art to create a culturally rich environment through the City that is an economic drive for tourism along with people and businesses look to relocate here
Ongoing	Recognize residents who demonstrate a commitment to Duluth with the "Capture the Spirit" awards
FY 14-15	Support policies and initiatives which will help to create the appropriate mix of residential housing for all lifestyles and income levels
FY 14-15	Develop a Local is Good campaign to encourage citizens to support local businesses

FY 14-15	Continue to work with staff to facilitate policies and ordinances that will lead to the redevelopment of the downtown through both public and private investments to create opportunities for commercial and residential redevelopment
FY 14-15	Support projects that will lead to the redevelopment of the Buford Highway corridor, including the Buford Highway Median projects

Mayor & Council	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$41,021	$42,057	$42,630	$42,630	0.0%
Purchased Contracted Services	15,107	18,134	29,848	32,589	9.2%
Supplies	2,356	2,066	2,726	1,187	-56.5%
Contingency	0	0	137,500	110,000	-20.0%
Total:	$58,484	$62,257	$212,704	$186,406	-12.4%



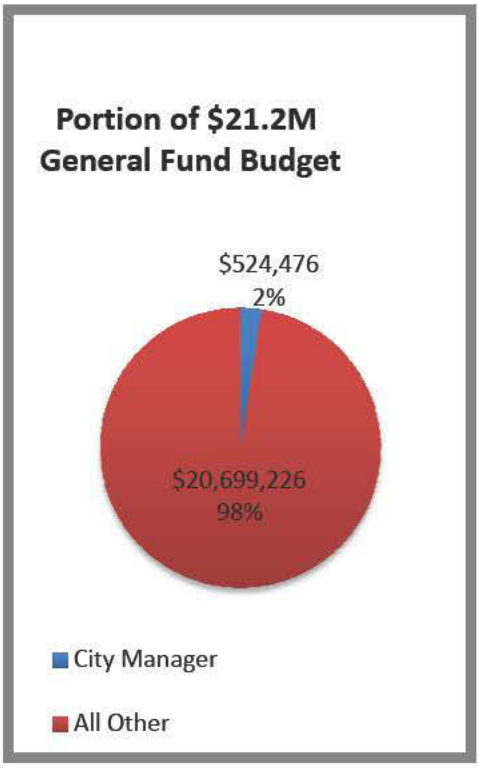


CITY MANAGER





Functions	Serves as the chief executive officer of the City
Positions	2 full time
Current FY 2014 Budget	$858,707
Adopted FY 2015 Budget	$524,476
Change from PY Budget	-$334,231
Notable FY 2015 Budget Items	•No new position added •Eliminated one time fixed asset purchases, $385,622 •Peer city tour, $15,000



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

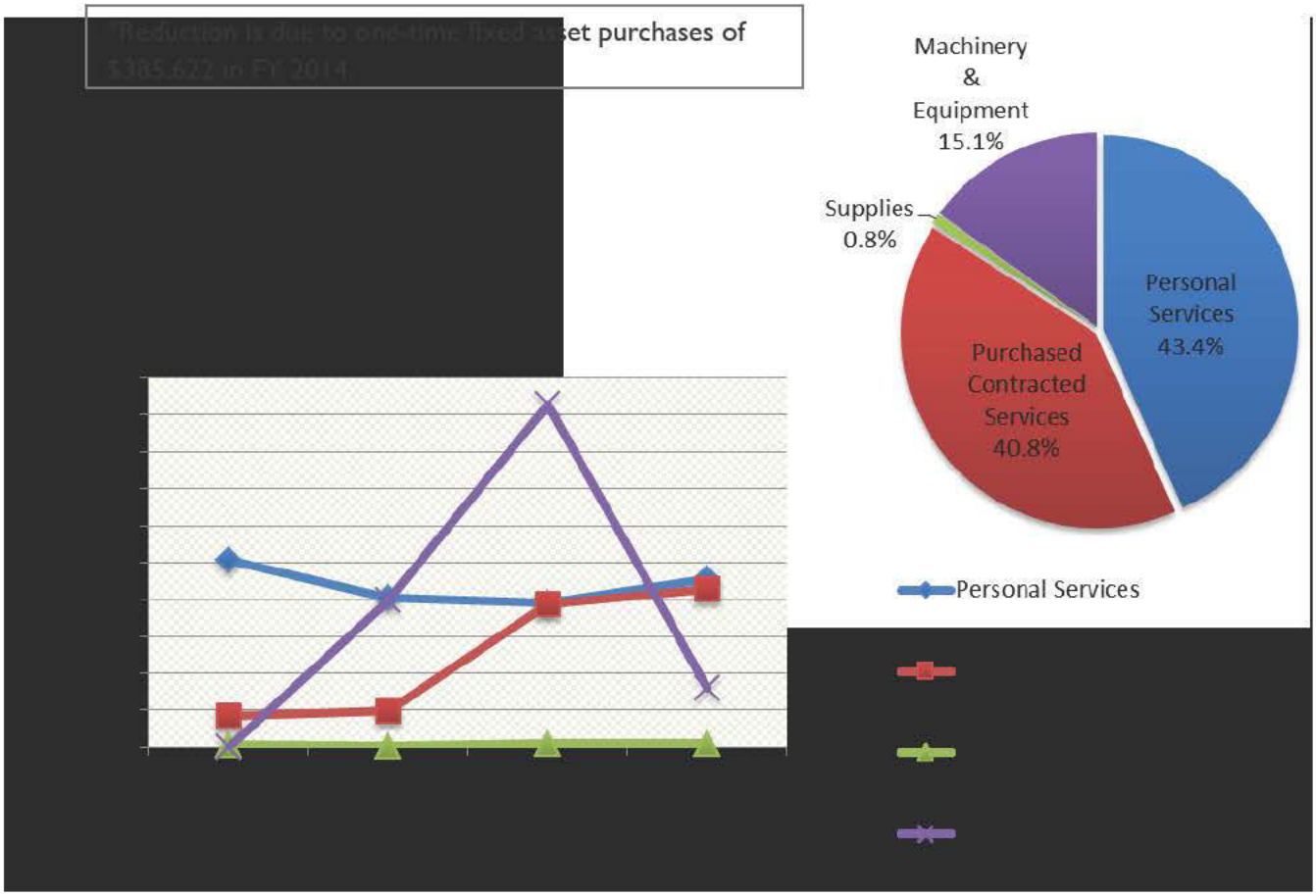
Ongoing	Provide effective and efficient management of the City organization to implement the policies and goals established by the City Council
Ongoing	Advise Council on the city's current and future needs
Ongoing	Provide continuous oversight of the City operations to maintain financial stability
Ongoing	Develops Duluth as the best place to work, live, learn, shop and visit
Ongoing	Manage annual and capital budget with oversight for 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
Ongoing	Establish plans for the redevelopment of downtown by facilitating necessary infrastructure improvement, reviewing ordinances and regulation and attracting outside developers

Ongoing	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
FY 14-15	Continue to implement overall plans for the redevelopment of downtown by facilitating necessary infrastructure improvement, directing review of ordinances and regulation and attracting outside developers
FY 14-15	Continue to work with Community Development and Economic Development Departments to undertake measures to encourage economic development in the Downtown area, along Buford Highway and the Peachtree Industrial Road corridor
FY 14-15	Work to implement measures that will insure the long-term financial stability of the City by work with the Finance Manager to develop a Long-Term Financial Analysis for the City's General Fund
FY 14-15	Develop incentives that will encourage the revitalization of various residential area through the City where housing is currently under developed
FY 14-15	Work with the Public Information and Marketing Department to increase the number of events and activities that take place throughout the City
FY 14-15	Implement plans, based on redevelopment opportunities in the downtown, to use the funding provided by the recently approved Tax Allocation District to redevelopment downtown.
FY 14-15	Look for way to improve the messaging of the City to residents, businesses and the public through print and social media

City Manager	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
City Manager	1		1		1	
Assistant to Mayor & City Manager	1		1		1	
Total:	2	0	2	0	2	0

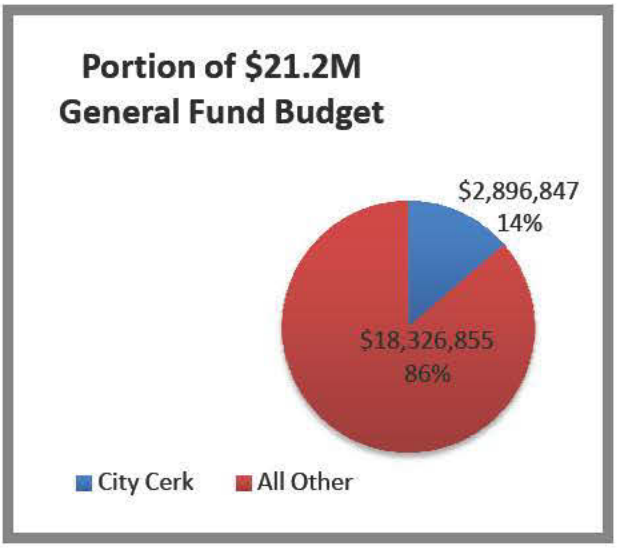
City Manager	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$252,506	$202,431	$195,777	$227,498	16.2%
Purchased Contracted Services	42,775	48,000	193,095	213,765	10.7%
Supplies	3,258	1,931	5,250	4,250	-19.0%
Machinery & Equipment	0	198,476	464,585	*78,963	-83.0%
Total:	$298,539	$450,837	$858,707	$524,476	-38.9%

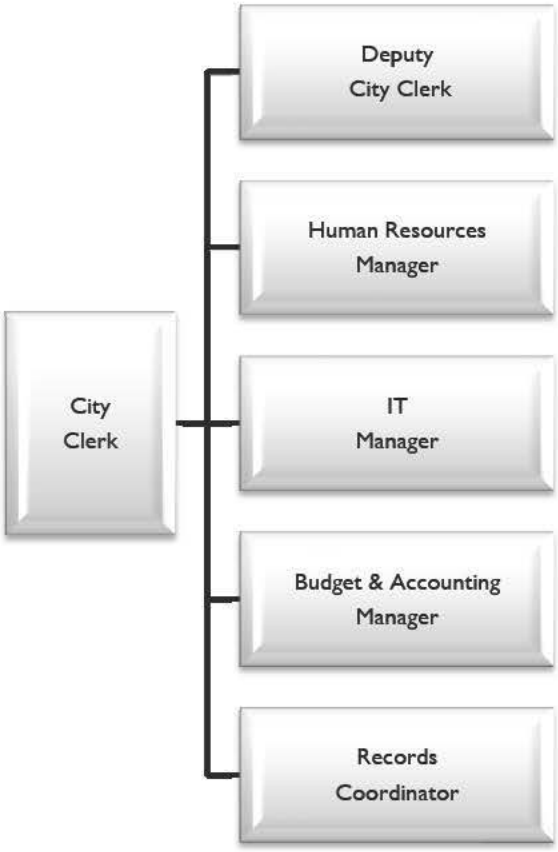
*Reduction is due to one-time fixed asset purchases of $385,622 in FY 2014.



CITY CLERK

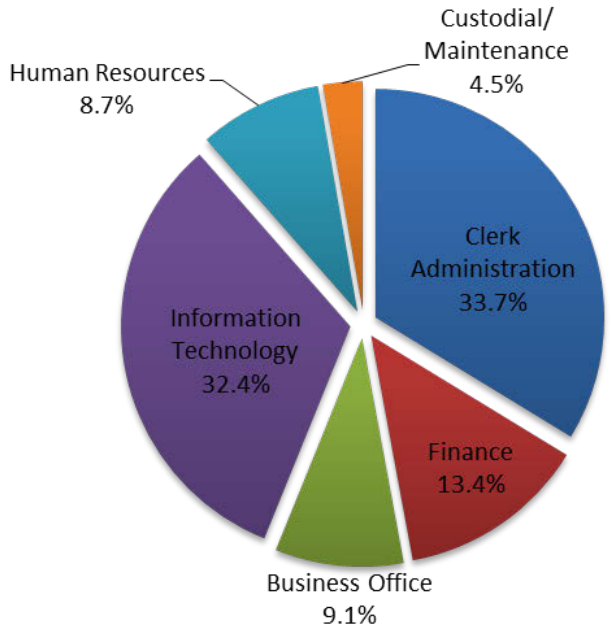


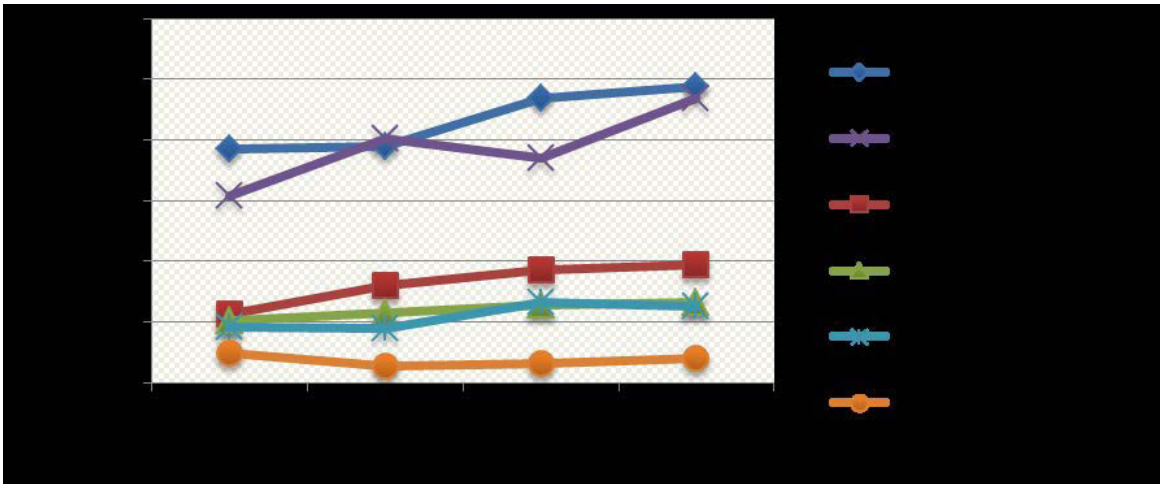




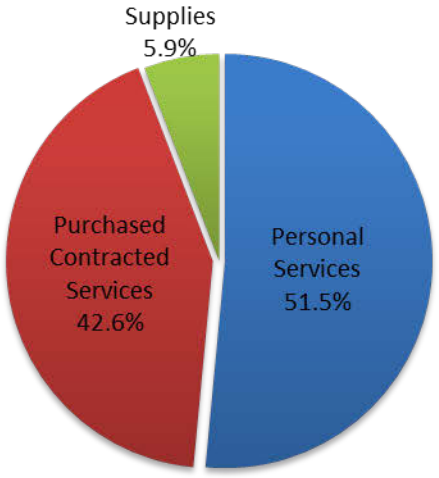
Functions	Includes general administration and supervision of various functions including property taxes, alcohol permit and training, occupational licenses, HR, finance, IT and City Hall custodial service
Positions	16 full time, 5 part time and 1 part time college intern
Current FY 2014 Budget	$2,636,387
Adopted FY 2015 Budget	$2,896,847
Change from PY Budget	$223,460
Notable FY 2015 Budget Items	•1 Part time College Intern added, $6,000 •1 Full time IT Technician position added, $74,972 •Overtime for document scanning, $4,460 •Replacement of police host servers, $45,000

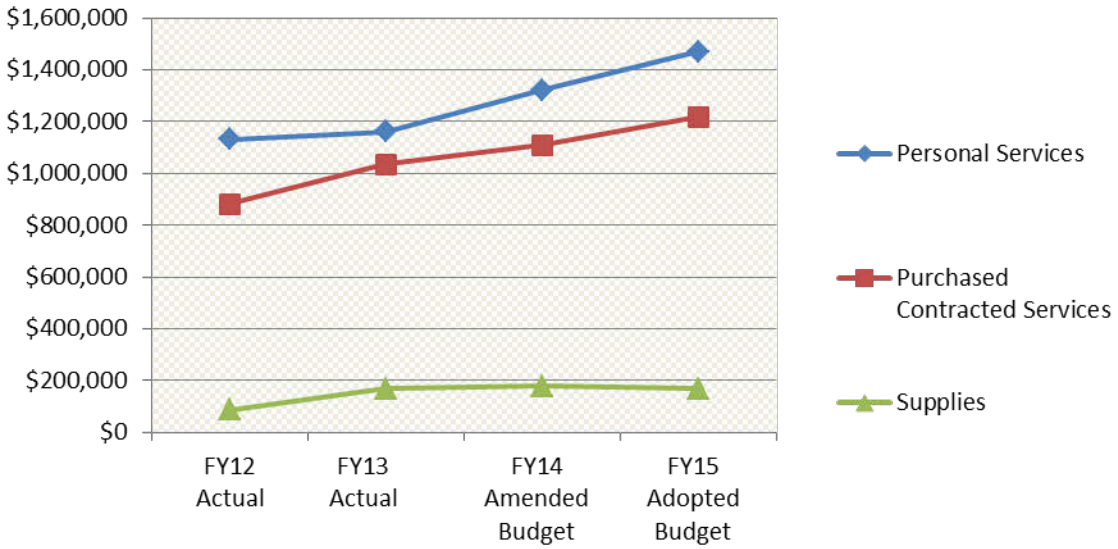
City Clerk/Business Office	FY12 Actual	FY13 Actual	Amended Budget	Adopted Budget	% Change
Clerk Administration	$771,448	$777,705	$938,194	$976,874	4.1%
Finance	227,950	321,854	372,317	386,986	3.9%
Business Office	205,058	228,884	257,517	262,671	2.0%
Information Technology	616,184	804,504	739,185	938,425	27.0%
Human Resources	183,956	178,881	265,717	251,167	-5.5%
Custodial/Maintenance	98,825	55,340	63,457	80,724	27.2%
Total: City Clerk/Business Office	$2,103,419	$2,367,168	$2,636,387	$2,896,847	9.9%





City Clerk/Business office	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$1,131,598	$1,162,328	$1,322,641	$1,472,274	11.3%
Purchased Contracted Services	880,929	1,034,185	1,109,515	1,217,573	9.7%
Supplies	87,252	167,957	177,333	168,390	-5.0%
Interdepartmental Charges	1,583	347	10,538	22,250	111%
Other Costs	2,057	2,350	16,360	16,360	0.0%
Total: City Clerk/Business Office	$2,103,419	$2,367,168	$2,636,387	$2,896,847	9.9%





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

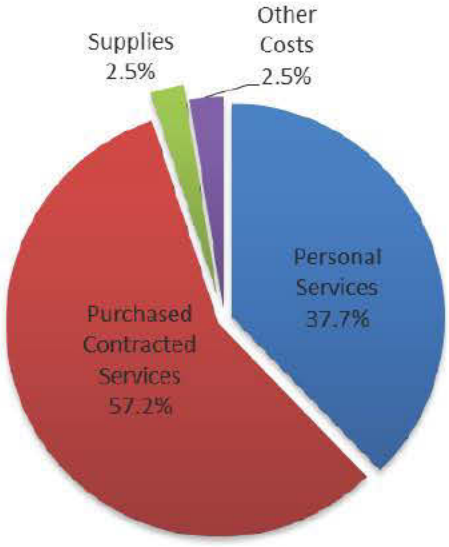
Ongoing	Continue to maintain a high level of customer service for Duluth citizens and businesses and other City departments
Ongoing	Maintain a well trained professional staff that is dedicated to the citizens they serve
Ongoing	Preserve, maintain and record official actions of the Mayor and Council
Ongoing	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, council actions, City events and to discuss departmental matters
Ongoing	Continue to encourage employee participation in the City's Health and Wellness Programs
Ongoing	Continue to review and update policies and procedures
Ongoing	Continue to provide safety initiatives and ensure compliance for administrative buildings

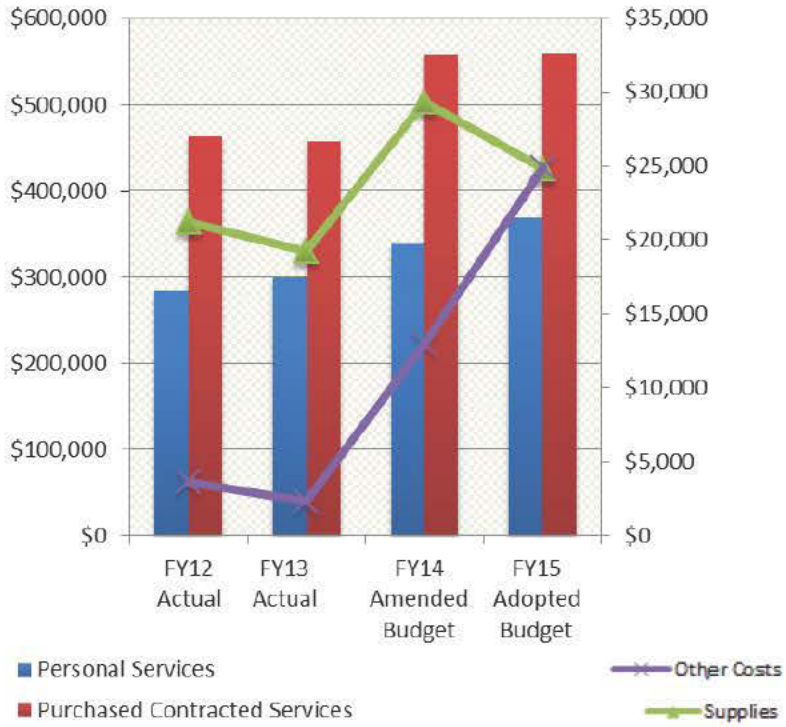
Ongoing	Continue to support initiatives through policies and the budget that will accomplish the goal of becoming a "green" building
FY 14-15	Implement the City's new on-line filing software system for the reporting of elected official's disclosures reports with the State of Georgia
FY 14-15	Continue to guide implementation of new property tax software to improve customer service and employee efficiency
FY 14-15	Continue training and development of key staff for transition from Department Managers to Department Directors
FY 14-15	Implement renewal contract agreement for processing of annual Sheriff Tax Sales
FY 14-15	Develop General Fund long term financial forecast with the assistance of the Carl Vinson Institute of Government

Clerk Administration	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 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	1	3	2

Clerk Administration	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$283,872	$299,854	$339,476	$368,712	8.6%
Purchased Contracted Services	462,788	456,277	556,420	558,504	0.4%
Supplies	21,148	19,224	29,278	24,798	-15.3%
Other Costs	3,640	2,350	13,020	*24,860	90.9%
Total:	$771,448	$777,705	$938,194	$976,874	4.1%

*Includes the cost related to City's anticipated property purchase.





City Clerk Business Office

Mission

The City Clerk's Business Office staff strives to provide the highest quality in customer service, ensuring the maximum degree of public trust and cooperation with the citizens and businesses they serve through prompt, professional 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

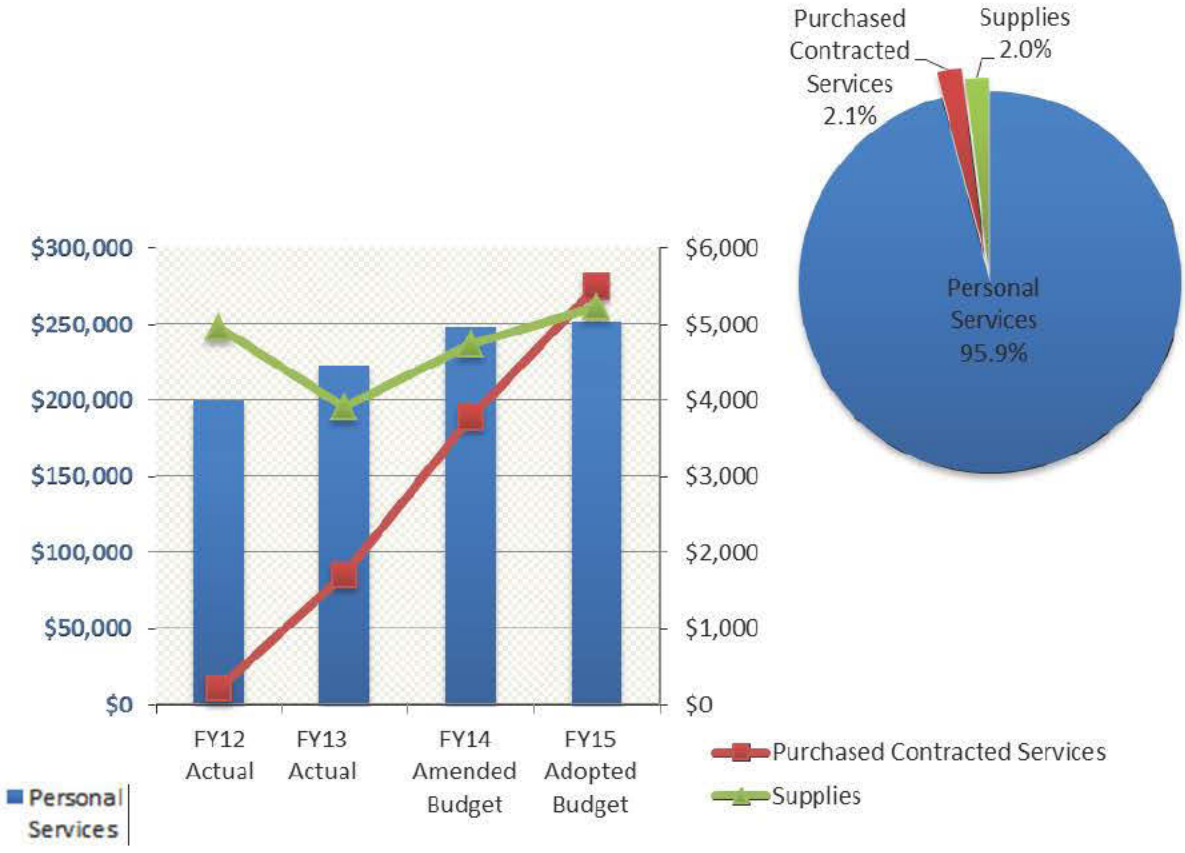
The Business Office is the first point of contact for administrative affairs within City Hall and the primary source of information and communication with city residents for general customer service. In addition, this department is charged with billing, and collecting the annual property taxes, issuing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

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 knowledge base through ongoing training
Ongoing	Continue to offer alcohol training and awareness program classes to individuals receiving alcohol handling permits for responsible alcohol sales in all parts of the City
Ongoing	Review, compare/contrast ordinances to ensure compliance with state and local laws
FY 14-15	Achieve successful implementation of new SmartFusion property tax software to improve customer service and employee efficiency
FY 14-15	Bring accounts up to date by conducting tax sales for delinquent property tax parcels
FY 14-15	Continue revising online forms/applications to become "fillable" for ease of the customer

Business Office	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 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:	4	0	4	0	4	0

Business Office	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$199,918	$222,937	$248,050	$251,225	1.3%
Purchased Contracted Services	200	1,692	3,769	5,479	45.4%
Supplies	4,941	3,908	4,731	5,217	10.3%
Intergovernmental	0	347	967	750	-22.4%
Total:	$205,058	$228,884	$257,517	$262,671	2.0%



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.

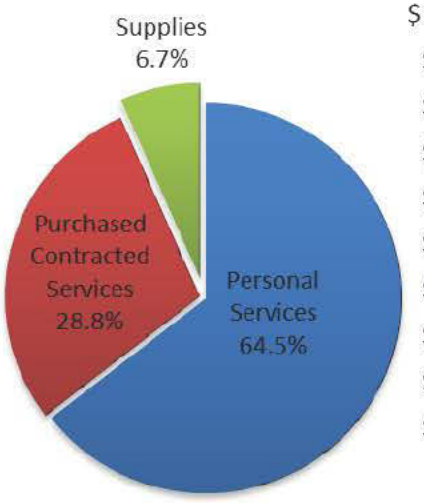
Objectives

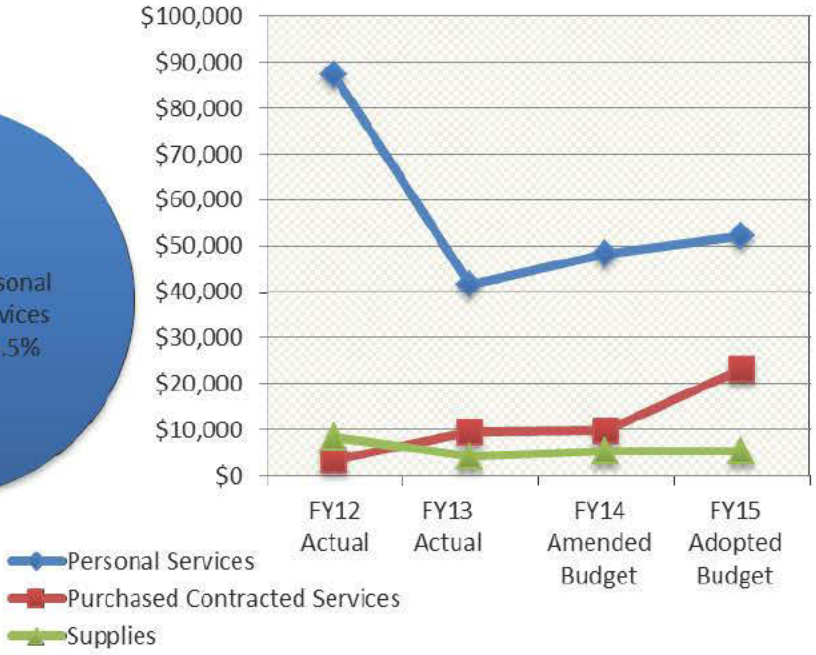
Ongoing	Continue to use environmentally/earth friendly cleaning products
Ongoing	Manage document shredding and recycle program for City Hall building
Ongoing	Continue to utilize community service workers, when available, to augment custodial staff
Ongoing	Follow cleaning/maintenance schedule for the 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
Ongoing	Continue to switch light bulbs to LED bulbs that are longer lasting and conserve energy
FY 14-15	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 14-15	Contract for and oversee contractor for the replacement of stair treads in City Hall

Custodial	FY13		FY14		FY15	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Building Custodian	1		1		1	
Total :	1	0	1	0	1	0

Custodial/Building Maintenance	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$87,150	$41,573	$48,158	$52,085	8.2%
Purchased Contracted Services	3,399	9,595	9,874	*23,264	135.6%
Supplies	8,275	4,173	5,425	5,375	-0.9%
Total:	$98,825	$55,340	$63,457	$80,724	27.2%

*Budget reflects increase for exterior building and HVAC maintenance costs.





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. The 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.

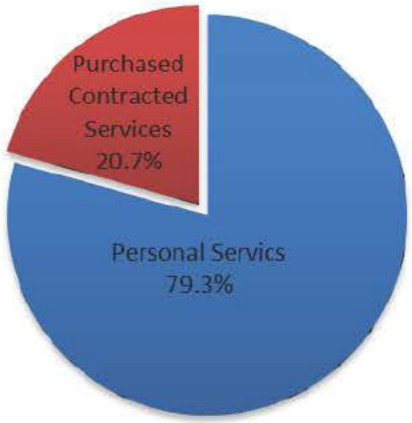
Objectives

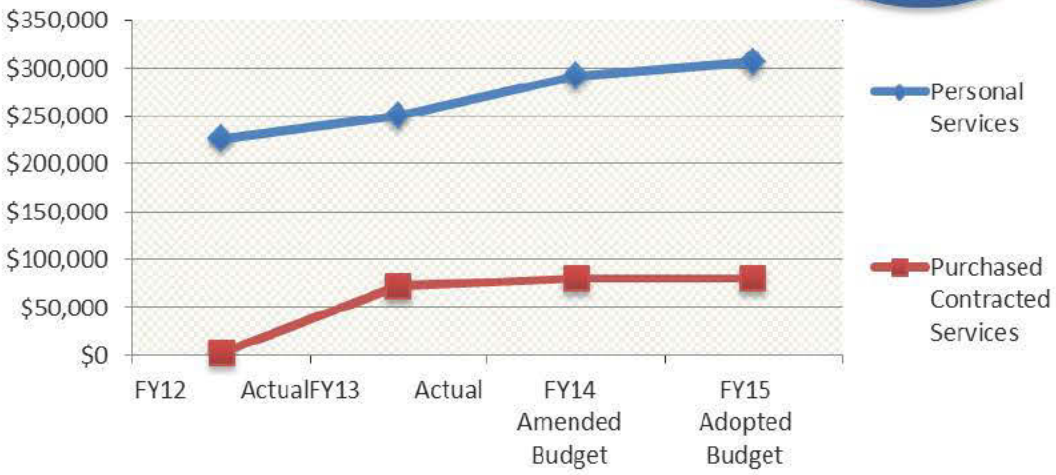
Ongoing	Distribute monthly Budget Performance Report to Department Directors before the end of the first full working week of the month
Ongoing	Verify accuracy of payroll journal entry and ensure that the payroll tax liability is paid in a timely manner
Ongoing	Ensure that vendor invoices are supported by adequate documentation, approved by the appropriate person and paid within 30 days of the invoice date
Ongoing	Continue to 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 14-15	Implement and monitor new Council approved percentage based funding of pension plan required annual contribution
FY 14-15	Continue to work with CSI Technology Outfitters, Property Tax Officer and IT Department to implement new SmartFusion property tax software

FY 14-15	Set up Tax Allocation District (TAD) fund in the New World software based on agreement with Gwinnett County, monitor TAD tax collections by both County and City and ensure that the City complies with annual reporting requirement
FY 14-15	Prepare Annual Financial Report for auditors and gather additional information for supplementary schedules need to submit report for GFOA financial reporting award
FY 14-15	Work with New World representative to evaluate the use of the Position Budgeting module in the budget preparation process
FY 14-15	Develop 10 year Long-Term Financial Analysis for the General Fund for presentation and discussion at the Strategic Conference
FY 14-15	Work with Human Resources Manager to evaluate Deferred Compensation Plan (457b) investment advisors and possible plan changes

Finance Department	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 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		1
Total:	3	2	3	3	3	3

Finance Department	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$225,673	$249,578	$291,782	$306,617	5.1%
Purchased Contracted Services	2,276	72,275	80,275	80,119	-0.2%
Supplies	0	0	260	250	-3.8%
Total:	$227,950	$321,854	$372,317	$386,986	3.9%





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, processing 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.

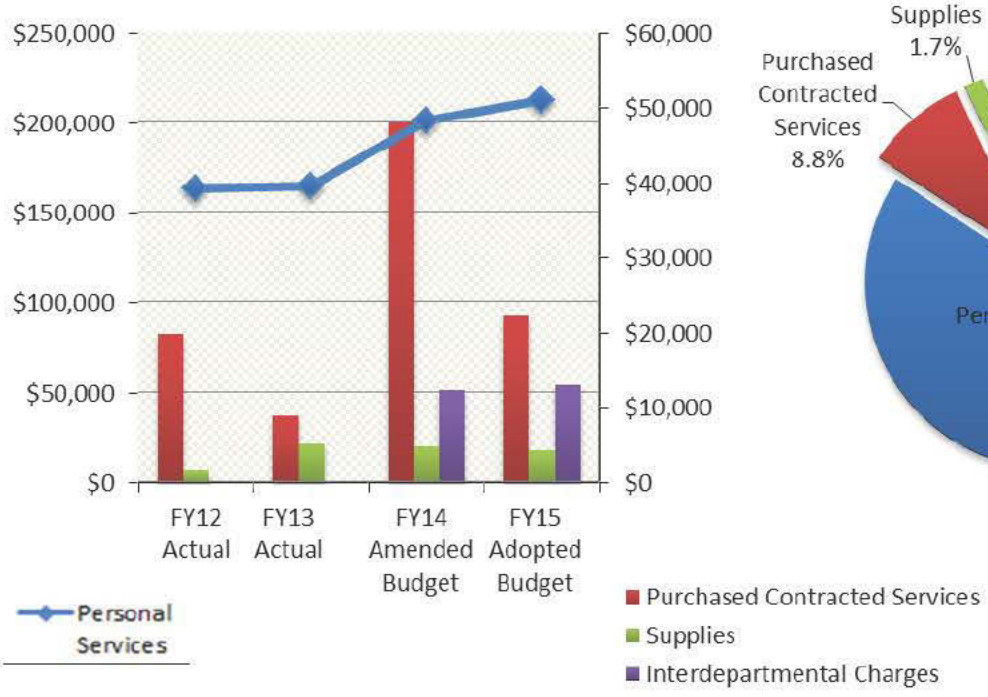
Objectives

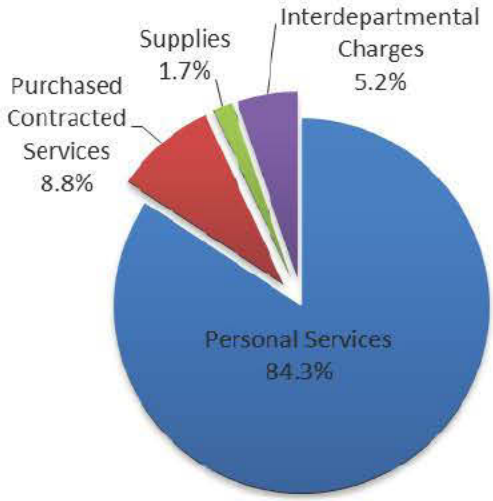
Ongoing	Continue to provide recruitment, selection, hiring and retention assistance to City departments
Ongoing	Continue to provide new employee orientation that will provide new hire employees with policies and other pertinent information regarding the City on their first day of reporting
Ongoing	Work 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
FY 14-15	As part of the City's effort to support employees' desire to make healthy lifestyle choices this department will set up biometric screenings for all full-time employee that will provide based line health statistics and early risk detection
FY 14-15	Continue comprehensive review of the Deferred Compensation Plan (457b) administered by GMEBS in regards to plan benefits options and fees
FY 14-15	Assist Employee Safety Committee in areas related to Human Resources to institute safety and security measures for staff and City facilities

Human Resources	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Human Resources Manager	1		1		1	
Payroll & Benefits Specialist	1		1		1	
HR/Accounting Technician				1		1
Total:	2	0	2	1	2	1

Human Resources	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$162,570	$164,644	$200,612	$211,697	5.5%
Purchased Contracted Services	19,726	8,906	*47,955	22,220	-52.7%
Supplies	1,660	5,331	4,940	4,250	-14.0%
Interdepartmental Charges	0	0	12,210	13,000	6.5%
Total:	$183,956	$178,881	$265,717	$251,167	-5.5%

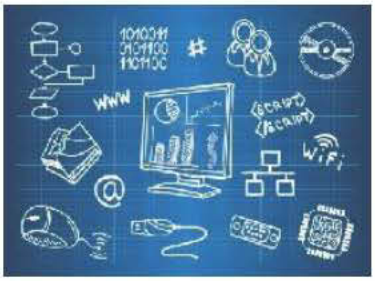
*Includes unanticipated recruitment expense for new City Manager.





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 & 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

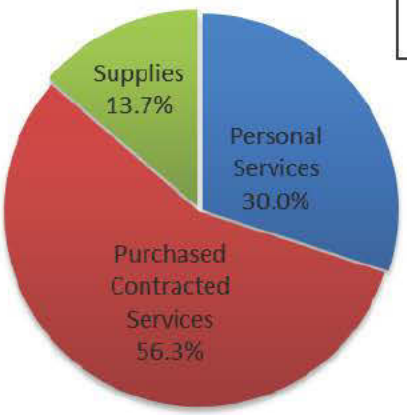
Ongoing	Replace 20% of the desktop computer based on the City's 5 year replacement policy
Ongoing	Assist all City departments with the purchase, installation and maintenance of computer related equipment and software
Ongoing	Manage all citywide equipment lease including copiers, phones systems and mobile phones
FY 14 - 15	Coordinate and install the necessary equipment to facilitate the paperless procedure for Courts
FY 14-15	Interview, hire and train new Information Technology Technician that will allow for the assignment of an IT staff member primarily to the Police Department
FY 14 - 15	Implement Kasperky Antivirus and Security protocols
FY 14 - 15	Implement Air-Watch for all the portable devices
FY 14 - 15	Bring the Command Vehicle in to our network with redundant VPN connections.
FY 14 - 15	Install the new Public Safety Host Servers for the Virtual Servers and update them to the new functionality

City Clerk
Information Technology

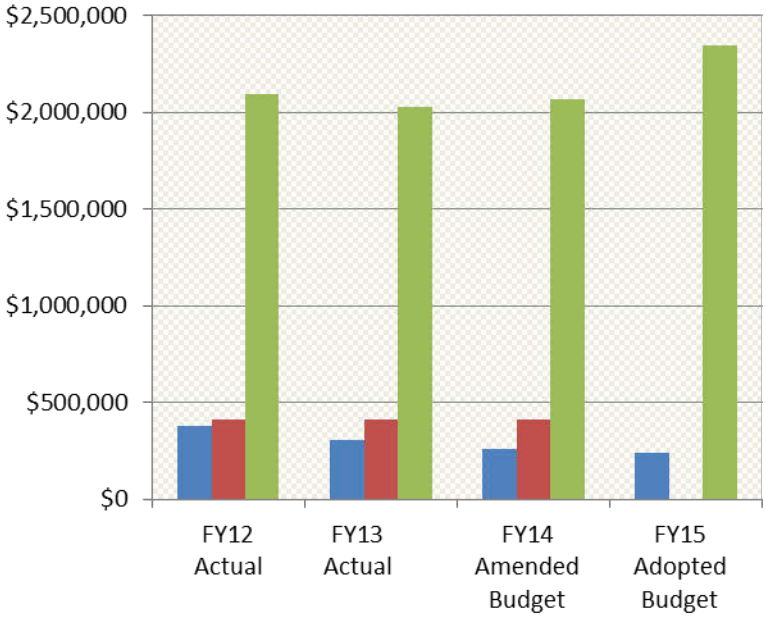
Information Technology	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Information Technology Manager	1		1		1	
Deputy Information Technology Manager	1		1		1	
Information Technology Technician					1	
Total:	2	0	2	0	3	0

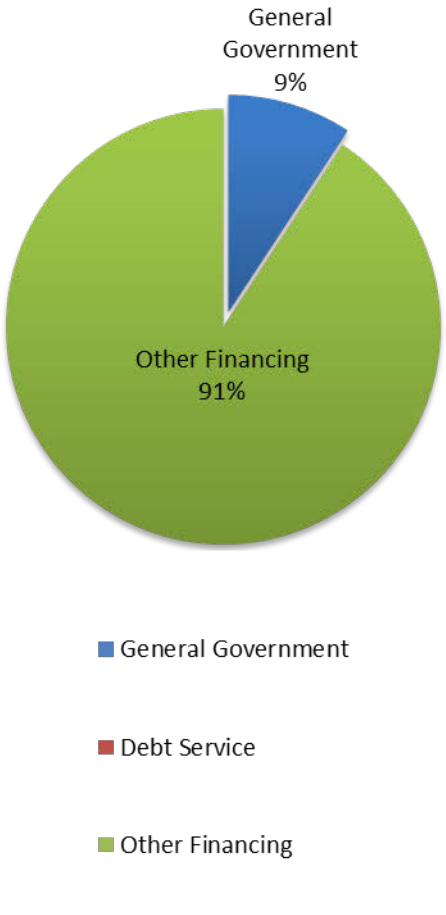
Information Technology	FY12 Actual	FY13 Actual	FY15 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$172,414	$183,743	$194,563	*$281,938	44.9%
Purchased Contracted Services	392,540	485,440	402,822	**527,987	31.1%
Supplies	51,229	135,321	141,800	128,500	-9.4%
Total:	$616,183	$804,504	$739,185	$938,425	27.0%

*IT Technician position was added in FY 2015.
**Annual Support Agreement with New World System is budgeted based upon expiration of initial 5 year prepaid support agreement.
**Reflects increased cost for building internet service.
**Includes Host server replacement cost for Police Dept.



General Government	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
General Government	$376,532	$305,664	$257,918	$238,787	-7.4%
Boards and Committees	2,395	1,911	7,864	7,864	0.0%
Debt Service	412,091	412,094	412,093	0	-100%
Other Financing	2,096,930	2,030,870	2,084,512	2,343,788	13.4%
	$2,887,948	$2,750,539	$2,762,387	$2,590,439	-5.6%



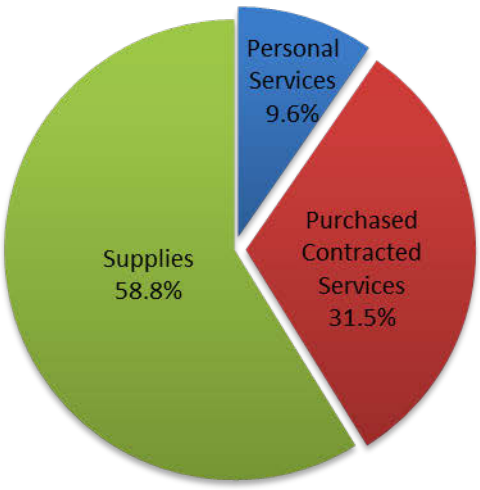


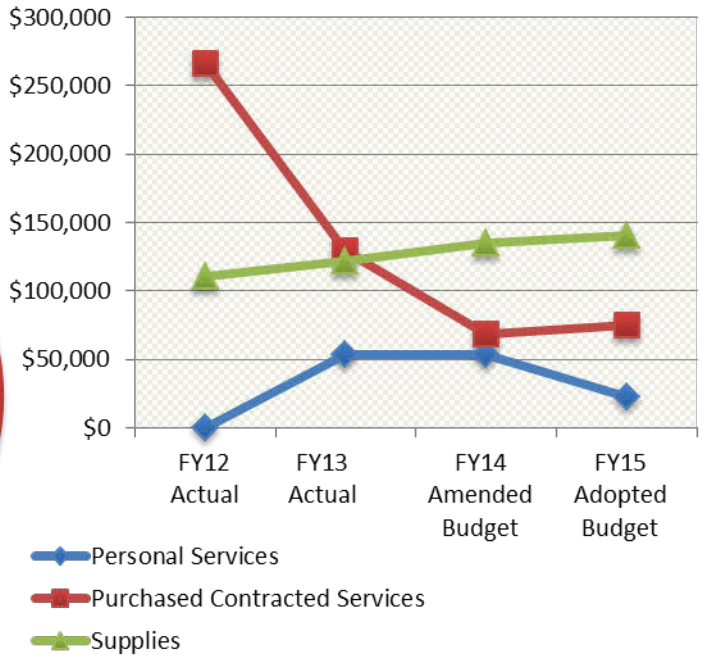
General Government Operations

Most City departments budget for the cost of their department 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 landscaping, postage and utilities, such as electric or water. 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 the utilities and maintenance of the Red Clay. The Red Clay is an entertainment venue that the City owns but contract with a private company for the day to day operations. This cost was transferred from Public Information & Marketing to this department in FY 2013.

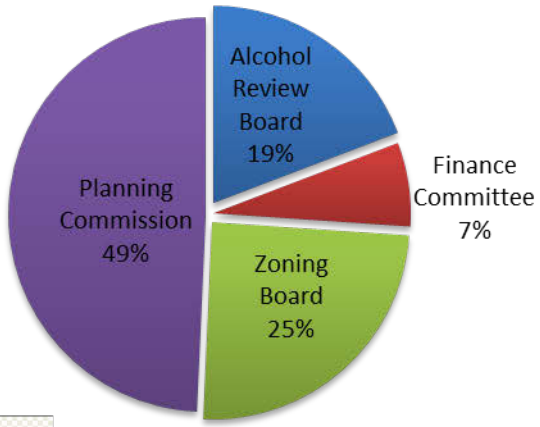
General Government	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	0	53,481	$54,000	*$23,000	-57.4%
Purchased Contracted Services	$266,027	$129,784	$68,817	$75,320	9.4%
Supplies	110,505	122,399	135,101	140,467	4.0%
Total:	$376,532	$305,664	$257,918	$238,787	-7.4%

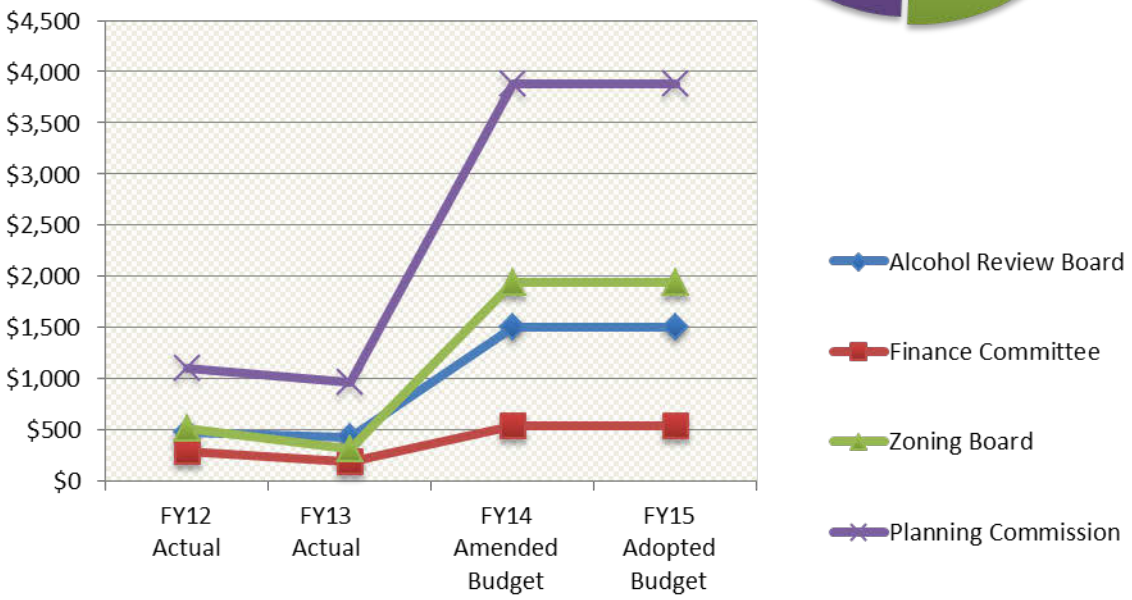
*Event Salaries budget decreased due to less private events being held in FY 2015.





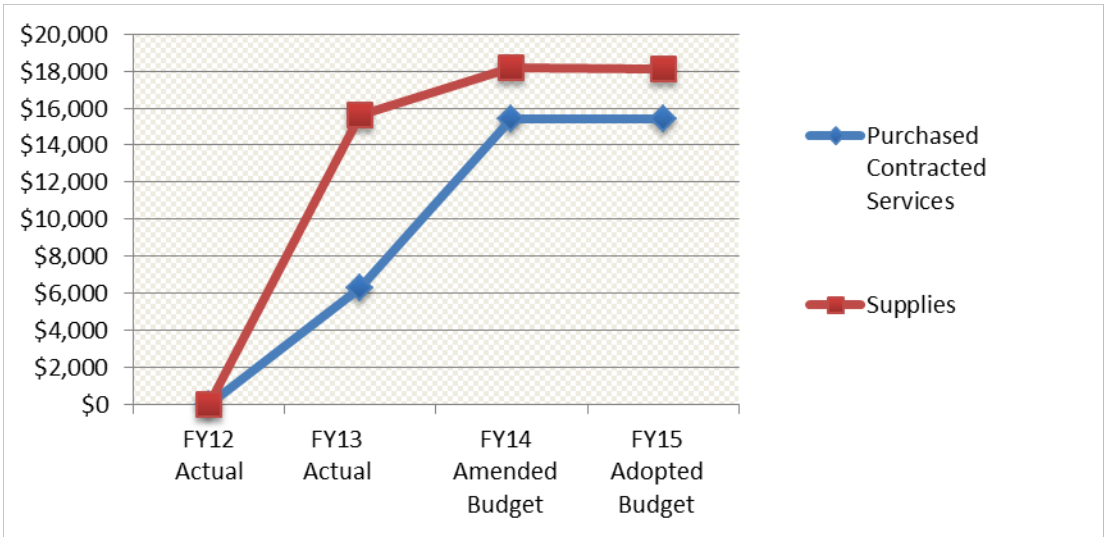
Boards & Committees	FY12 Actual	FY13 Actual	FY15 Amended Budget	FY15 Adopted Budget	% Change
Alcohol Review Board	$484	$431	$1,510	$1,510	0.0%
Finance Committee	296	188	540	540	0.0%
Zoning Board	511	323	1,938	1,938	0.0%
Planning Commission	1,103	969	3,876	3,876	0.0%
Total:	$2,395	$1,911	$7,864	$7,864	0.0%





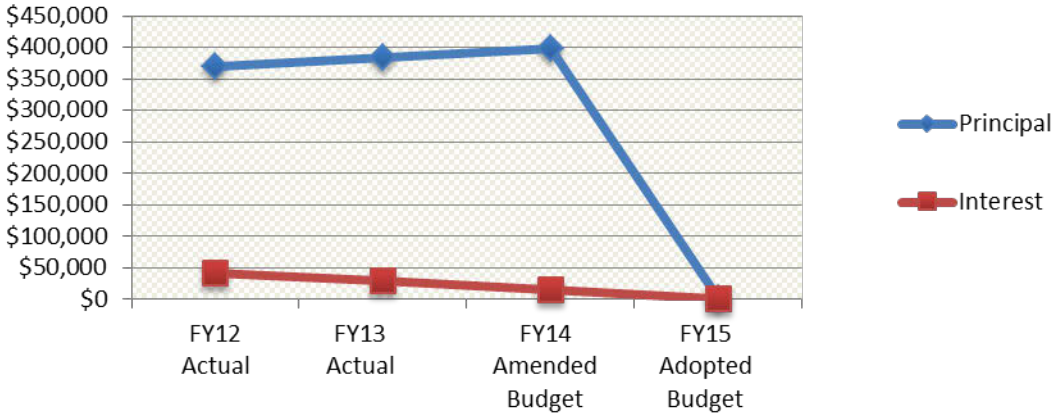
Red Clay Theatre	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Purchased Contracted Services	$0	$6,323	$15,400	$15,400	0.0%
Supplies	0	15,599	18,180	18,100	-0.4%
Total:	$0	$21,922	$33,580	$33,500	-0.2%





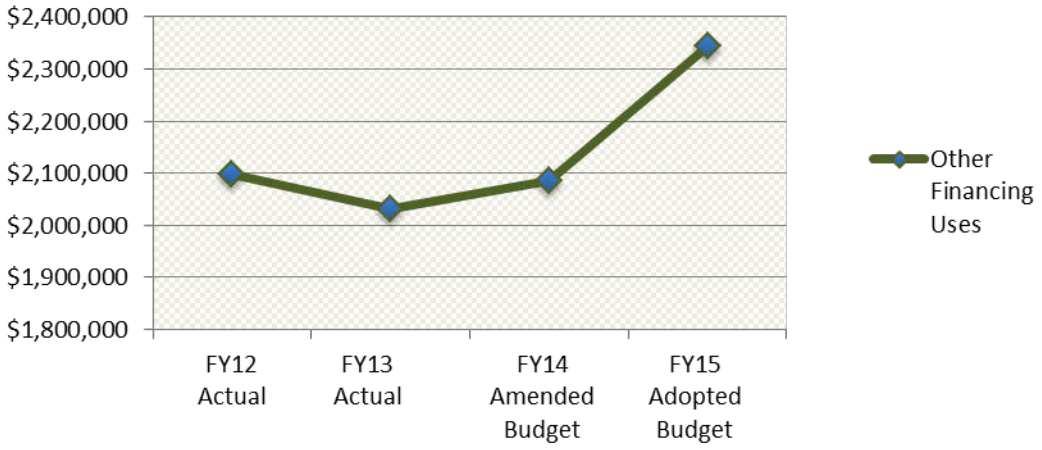
Debt Service	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Principal	$369,536	$383,212	$397,389	$0	-100.0%
Interest	$42,555	$28,882	$14,704	$0	-100.0%
Total:	$412,091	$412,094	$412,093	*$0	-100.0%

*Paid off City-Wide Software Lease/ Purchase Agreement Note with Bank of America.



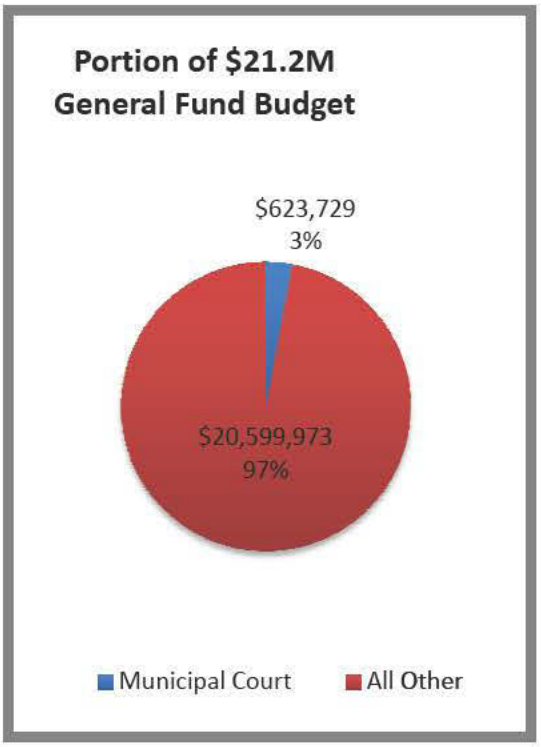
Other Financing	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Other Financing Uses	$2,096,930	$2,030,870	$2,084,512	**$2,343,788	12.4%
Total:	$2,096,930	$2,030,870	$2,084,512	$2,343,788	12.4%

**Reflects transfer to DDA for 5 year management contract with EOP.
**Increase partly due to a change in the funding source from 2005 SPLOST to General Fund for the 2006 Revenue Bond transfer.



MUNICIPAL COURT





Functions	Includes operations of Municipal Court while accomplishing the duties incumbent on it by the City Charter and the laws of the State of Georgia
Positions	8 full time and 2 part time
Current FY 2014 Budget	$611,371
Adopted FY 2015 Budget	$623,729
Change from PY Budget	$12,358
Notable FY 2015 Budget Items	•No new position added •Rule change for language translator, $1,008

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

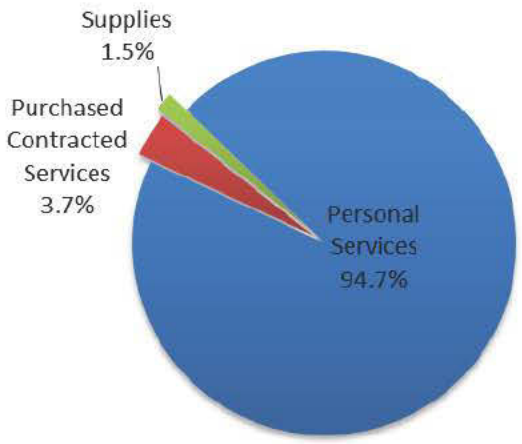
The Municipal Court adjudicates cases arising out of citations issued by the Duluth Police Department and other enforcement personnel of the City's Planning and Development Department and City Clerk Office. The Municipal Court is a trial Court with limited jurisdiction as established by State Law and 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.

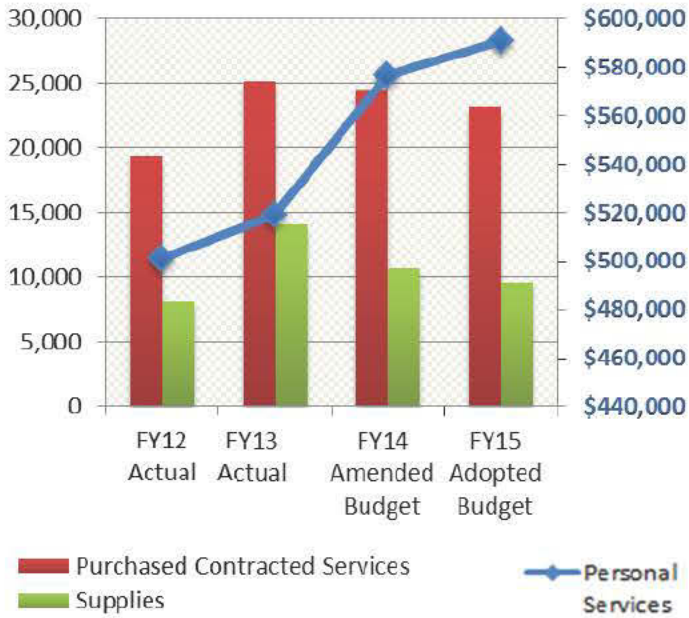
Objectives

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 14-15	Continue to conduct Access & Fairness Surveys to determine if customers feel they have been treated in a professional and courteous manner
FY 14-15	Continue the implementation of paperless courtroom by working with the court's software provider to serve customers in a more efficient manner
FY 14-15	Work with the City's I. T. Department to complete Phase II of the needed update to the courtroom audio/visual system
FY 14-15	Monitor/update City website and user informational brochure to enhance public awareness and education concerning the workings of the court

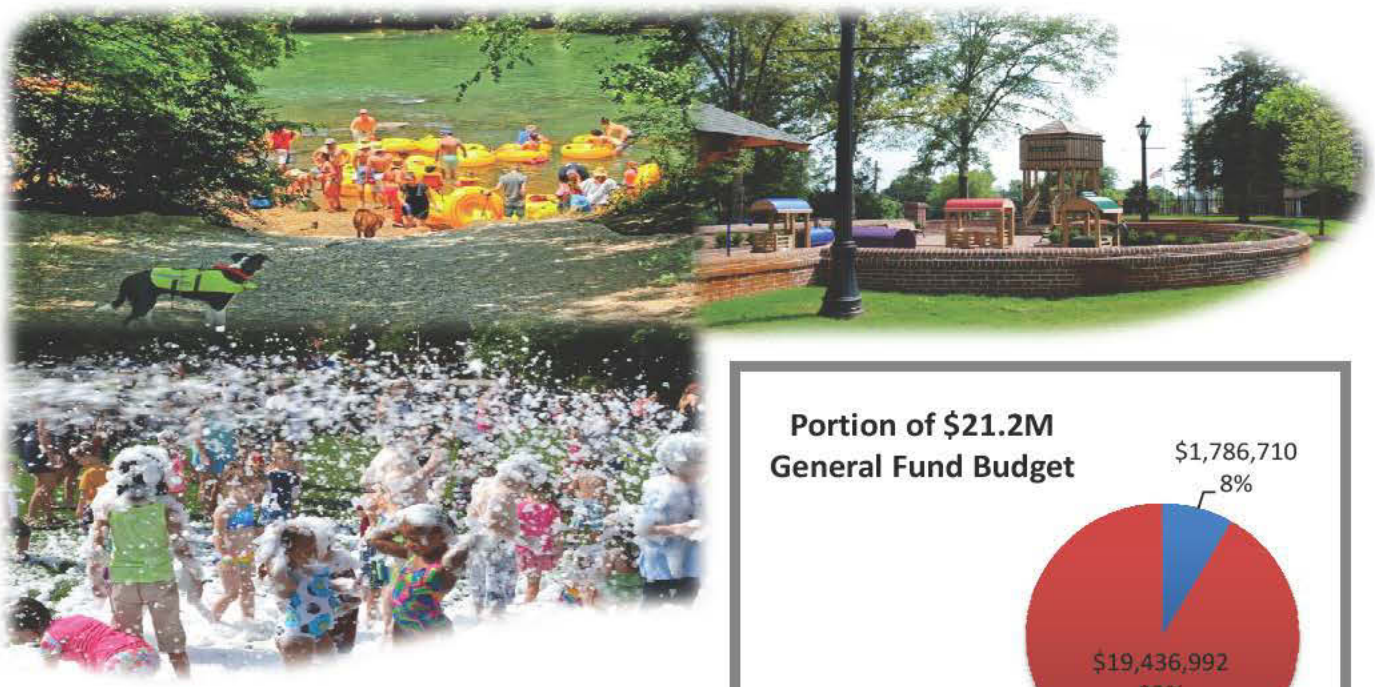
Municipal Court	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Chief Court Judge	1		1		1	
Clerk of Court	1		1		1	
Deputy Clerk of Court	1		1		1	
Senior Court Assistants	2		3		3	
Court Assistant/Secretary	1		1		1	
Court Assistant	2	1	1	1	1	2
Court Records Technician		1		1		
Total :	8	2	8	2	8	2

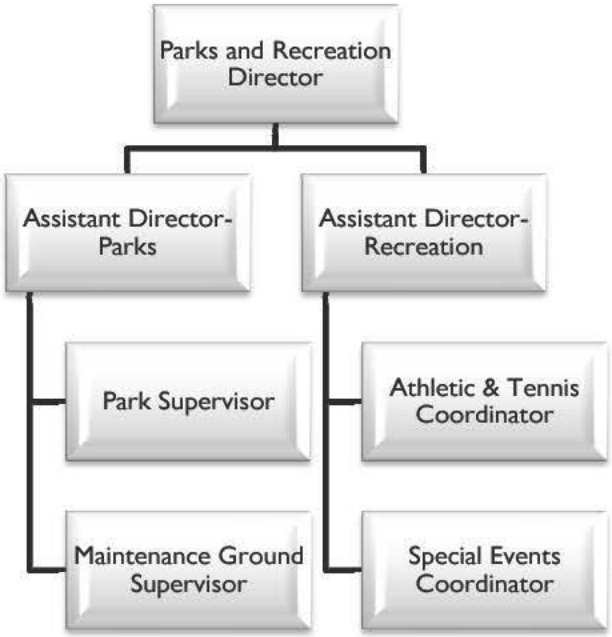
Municipal Court	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$501,032	$518,814	$576,298	$590,894	2.5%
Purchased Contracted Services	19,319	25,140	24,359	23,190	-4.8%
Supplies	8,073	14,063	10,714	9,645	-10.0%
Payments to Others	598,739	866,495	0	0	NA
Total:	$1,127,163	$1,424,511	$611,371	$623,729	2.0%





PARKS & RECREATION





Functions	Includes the operation and management of six parks and recreational programs
Positions	12 full time and 16 part time
Current FY 2014 Budget	$1,659,950
Adopted FY 2015 Budget	$1,786,710
Change from PY Budget	$126,760
Notable FY 2015 Budget Items	•New 4 part time positions •Purchase of Ford F-150, $18,490 •Park class to be taught by park staff, contract labor reduced, $18,464 •New equipment for exercise room, $5,200 •Scoreboards for baseball fields, $4,000

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.

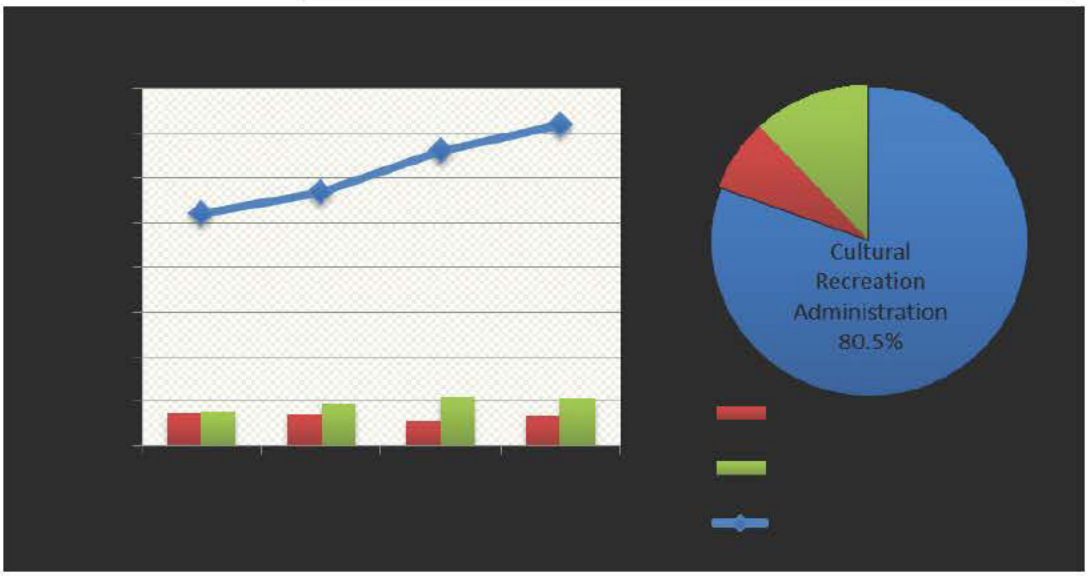
Objectives

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
Ongoing	Solicit feedback from park users through surveys to gauge satisfaction with park programs and services to better improve current programs
Ongoing	Continue in-house park landscaping to reduce overall maintenance cost and better serve park user

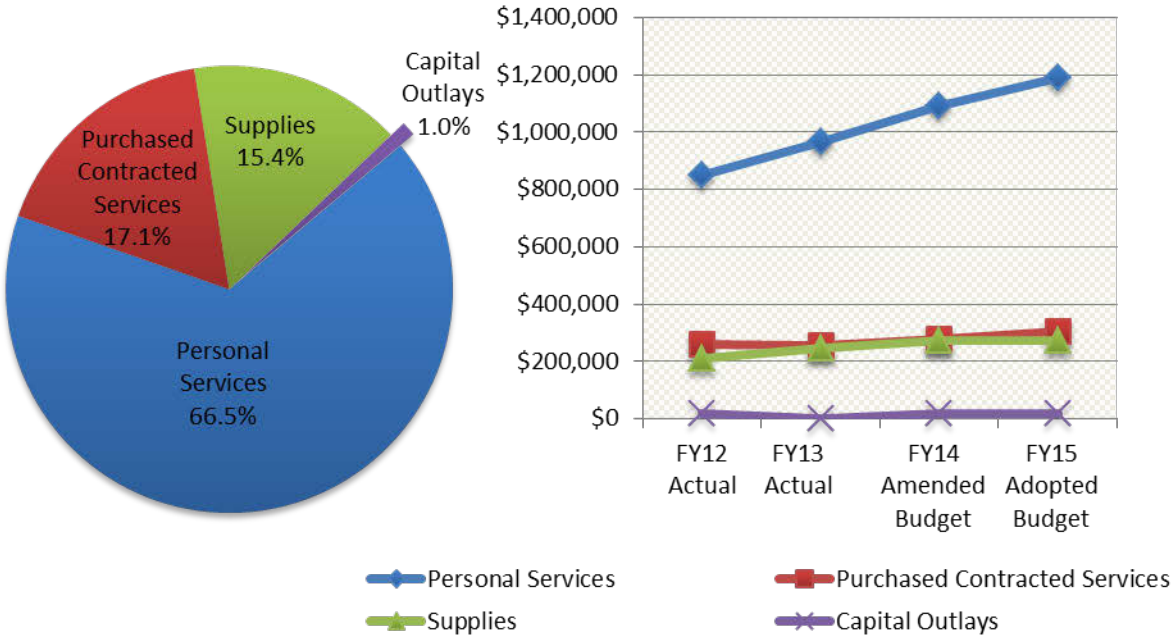
FY 14-15	Develop adult sport leagues such as kickball and lawn games
FY 14-15	Develop Adult Lawn Game Day event at Town Green Park with the assistance of the Marketing/Public Information department
FY 14-15	Conduct dedication and grand opening ceremonies for the The Lodge and playground at W. P. Jones park and incorporate into parks' activity schedule
FY 14-15	Conduct dedication and grand opening ceremonies for the Playground at Bunten Road park
FY 14-15	Develop traffic flow plan and construct parking for Scott Hudgens park. This will modify the Park Master Plan
FY 14-15	Work with and monitor contractor to complete infrastructure improvements at Bunten Road park including parking lots, main roadway, asphalt repairs, athletic field seating and bridge improvements
FY 14-15	Complete park signage updates for all City parks including entrance signage, directional signage and athletic field signage
FY 14-15	Replace both scoreboards at Bunten Road park athletic fields with new LED scoreboards

Parks and Recreation	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Parks & Recreation Director	1		1		1	
Assistant Director - Parks	1		1		1	
Assistant Director - Recreation	1		1		1	
Festival Center Manager	1					
Athletic & Tennis Coordinator	1		1		1	
Special Events Coordinator	1		1		1	
Maintenance Ground Supervisor	1		1		1	
Parks Office Assistant	1	2	1	1	1	1
Parks Supervisor			1		1	
Maintenance Worker II	3		2		2	
Maintenance Worker I	1	2	1	1	1	1
Senior Building Custodian	1		1		1	
Park Events Coordinator		1				
Program Assistant		1		1		1
Recreation Assistant (6)		4		7		4
Camp Director (7)						1
Recreation Leader (6)						3
Maintenance (8)						5
Total Parks and Recreation:	13	10	12	10	12	16

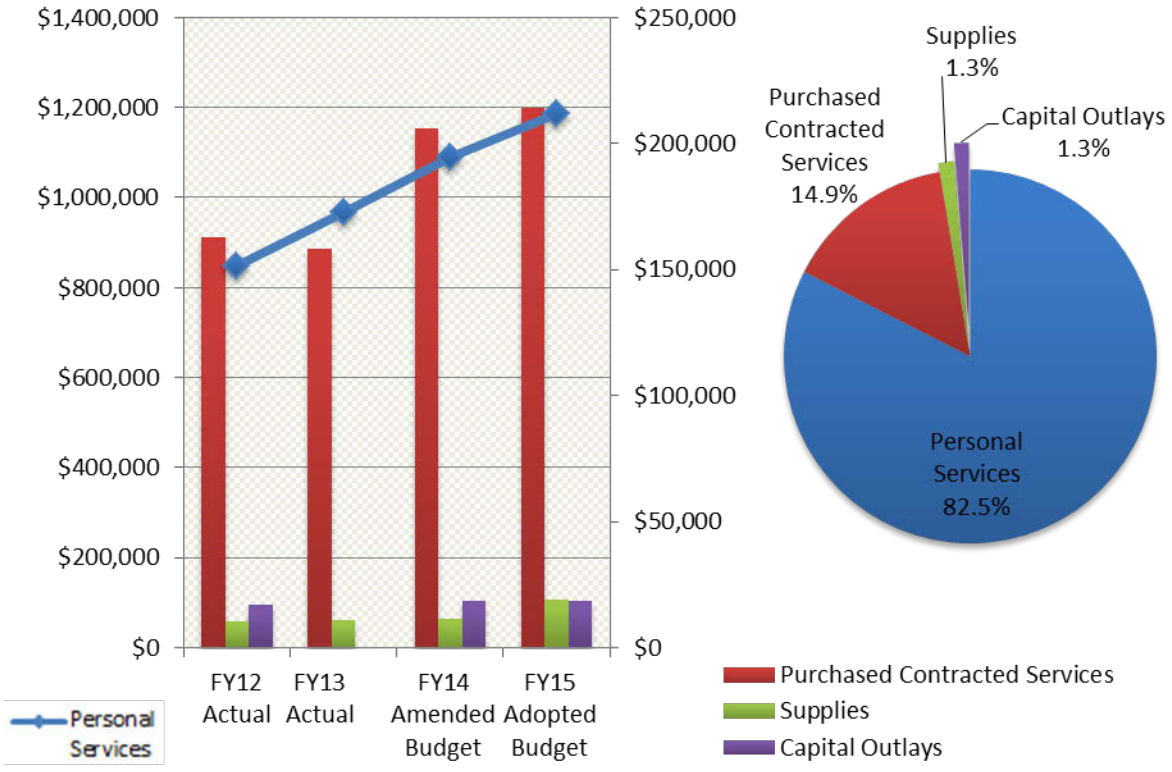
Parks & Recreation	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Cultural Recreation Administration	$1,038,637	$1,135,477	$1,325,904	$1,439,146	8.5%
Recreation Programs	148,520	142,814	115,727	133,799	15.6%
Park Areas	149,801	188,490	218,369	213,765	-2.1%
Total:	$1,336,958	$1,466,781	$1,660,000	$1,786,710	7.6%



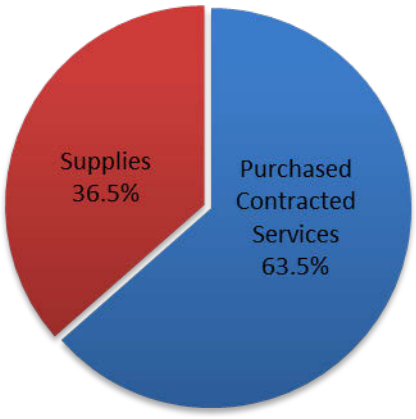
Parks and Recreation	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$848,412	$966,114	$1,089,810	$1,187,331	8.9%
Purchased Contracted Services	259,313	256,436	277,304	306,221	10.4%
Supplies	212,233	244,232	274,396	274,668	0.1%
Capital Outlays	17,000	0	18,490	18,490	0.0%
Total:	$1,336,958	$1,466,781	$1,660,000	$1,786,710	7.6%

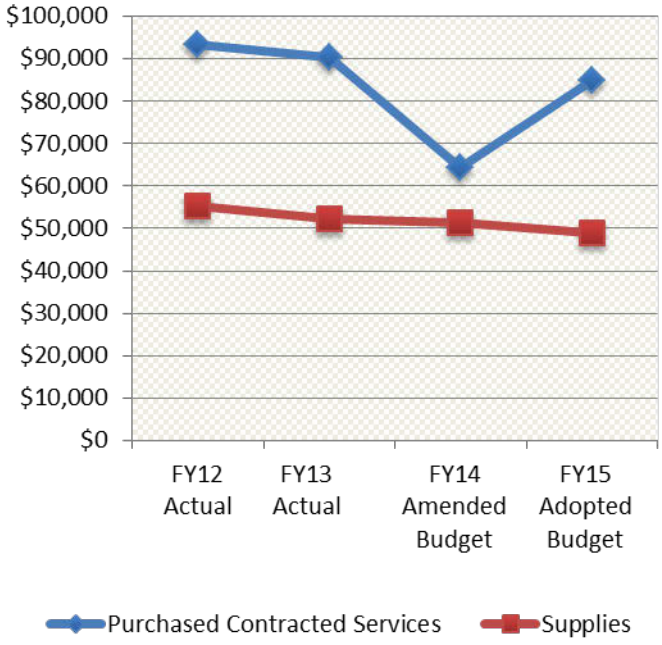


Cultural Recreation Administration	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$848,412	$966,114	$1,089,810	$1,187,331	8.9%
Purchased Contracted Services	162,837	158,438	206,148	214,101	3.9%
Supplies	10,389	10,925	11,456	19,224	67.8%
Capital Outlays	17,000	0	18,490	18,490	0.0%
Total:	$1,038,637	$1,135,477	$1,325,904	$1,439,146	8.5%

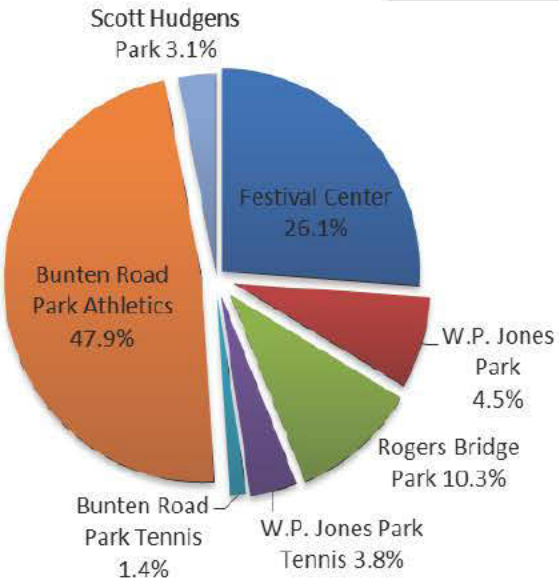


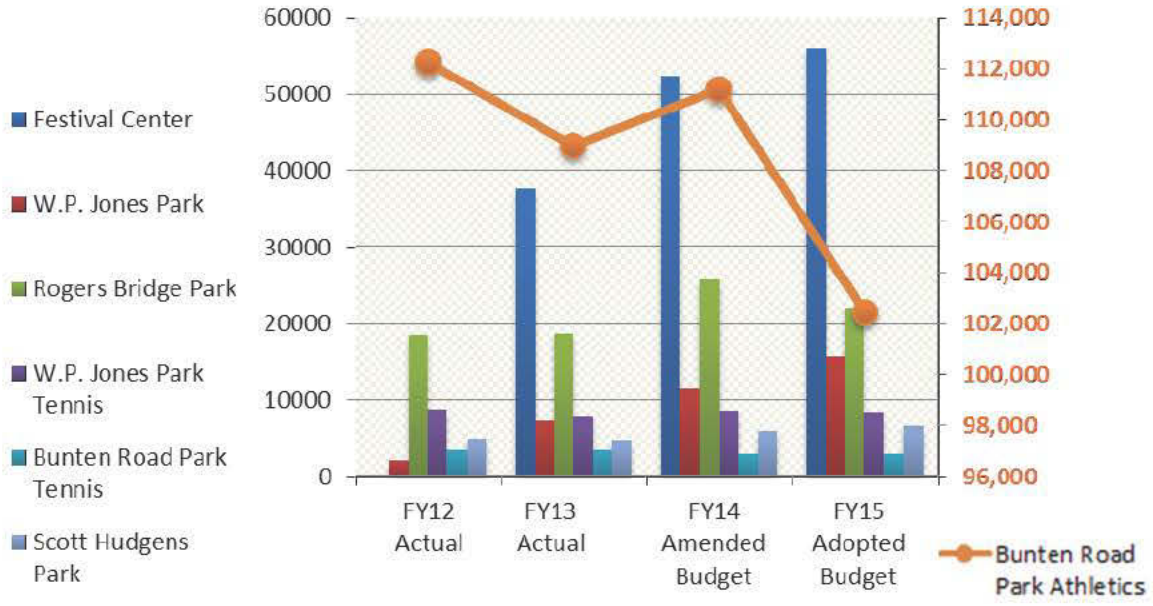
Recreational Programs	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Purchased Contracted Services	$93,356	$90,460	$64,432	$85,000	31.9%
Supplies	55,164	52,354	51,295	48,799	-4.9%
Total:	$148,520	$142,814	$115,727	$133,799	15.6%



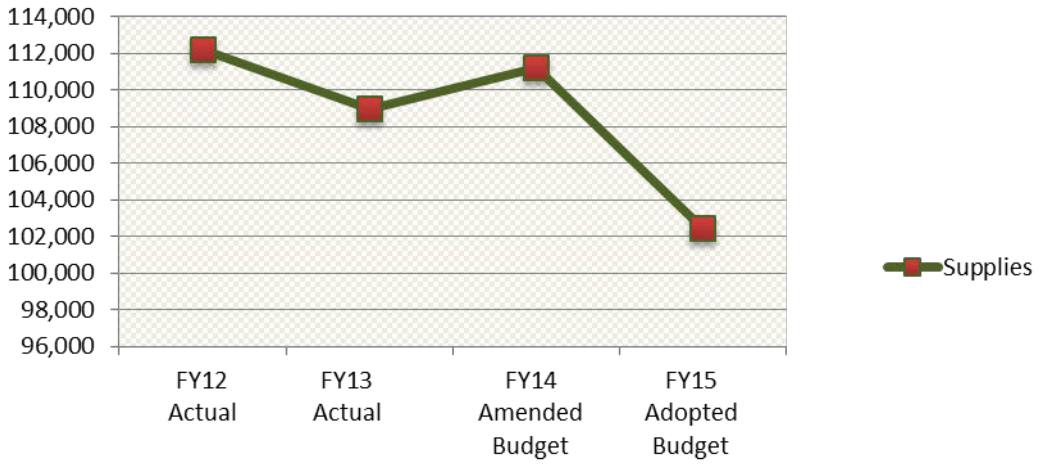


Park Areas	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Festival Center	0	37,586	52,427	55,828	6.5%
W.P. Jones Park	2,035	7,364	11,458	15,732	37.3%
Rogers Bridge Park	18,524	18,694	25,750	22,020	-14.5%
W.P. Jones Park Tennis	8,568	7,876	8,540	8,220	-3.7%
Bunten Road Park Tennis	3,485	3,462	3,000	3,000	0.0%
Bunten Road Park Athletics	112,223	108,969	111,194	102,425	-7.9%
Scott Hudgens Park	4,967	4,538	6,000	6,540	9.0%
Total:	$149,801	$188,490	$218,369	$213,765	-2.1%

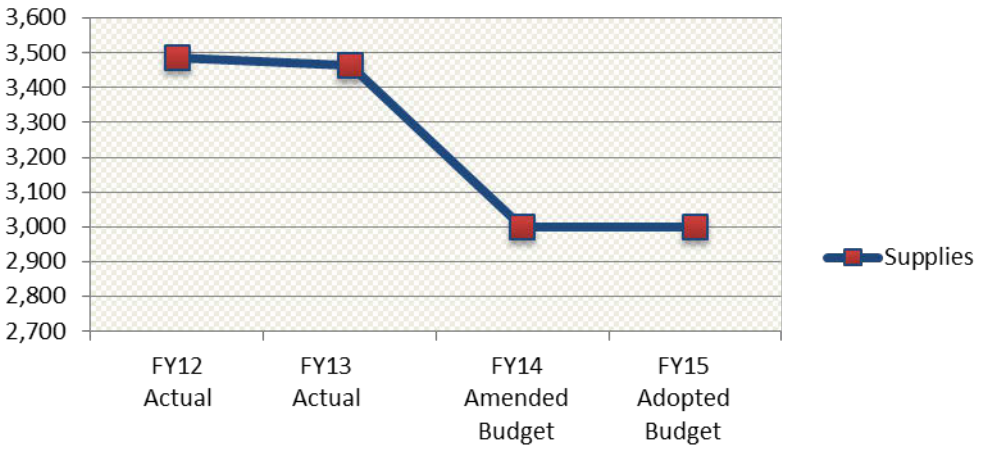




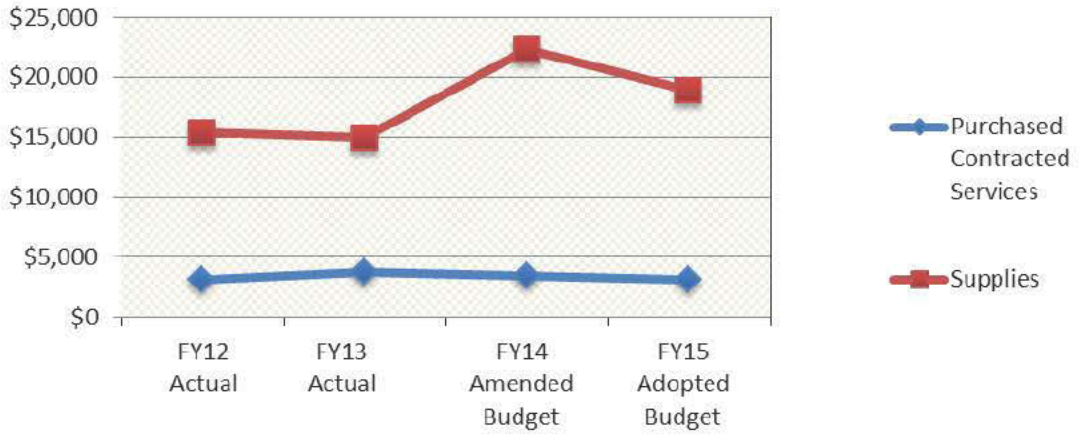
Bunten Road Park Athletics	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Supplies	112,223	108,969	111,194	102,425	-7.9%
Total:	$112,223	$108,969	$111,194	$102,425	-7.9%

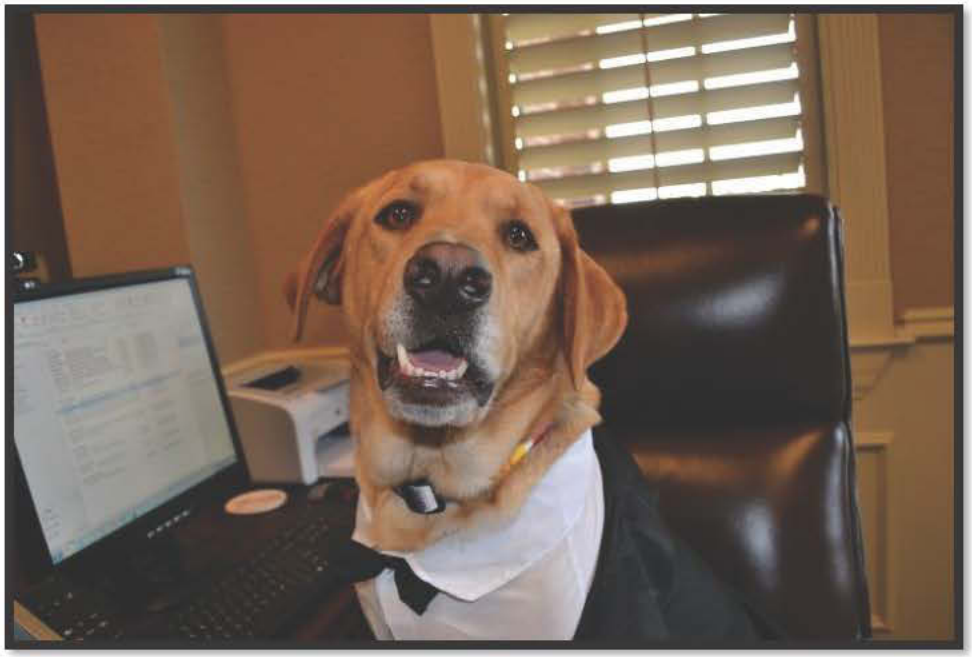


Bunten Road Park Tennis	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Supplies	3,485	3,462	3,000	3,000	0.0%
Total:	$3,485	$3,462	$3,000	$3,000	0.0%



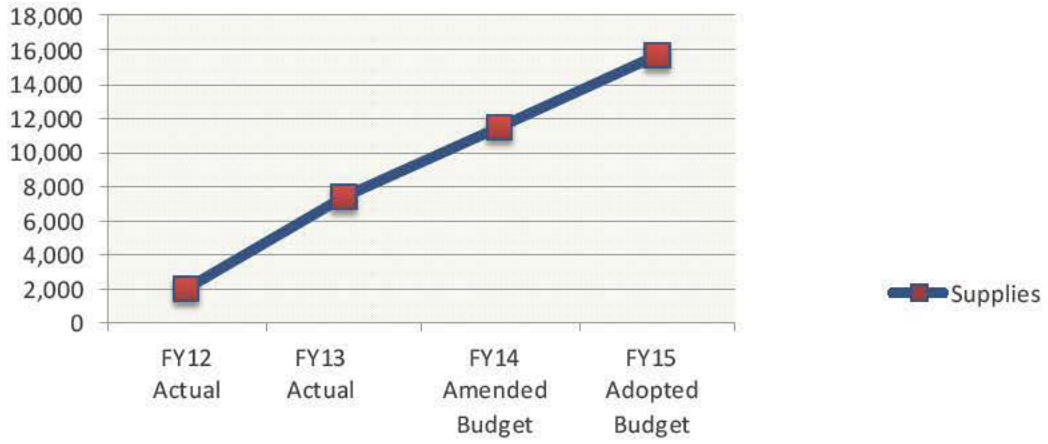
Rogers Bridge Park	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Purchased Contracted Services	$3,120	$3,765	$3,380	$3,120	-7.7%
Supplies	15,404	14,929	22,370	18,900	-15.5%
Total:	$18,524	$18,694	$25,750	$22,020	-14.5%



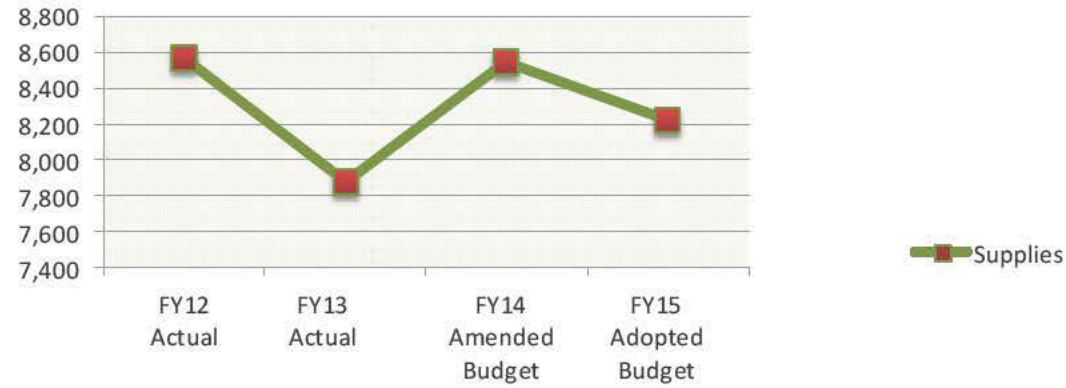


Mayor Marley of Chattapoochee Dog Park
mayormarley@gmail.com

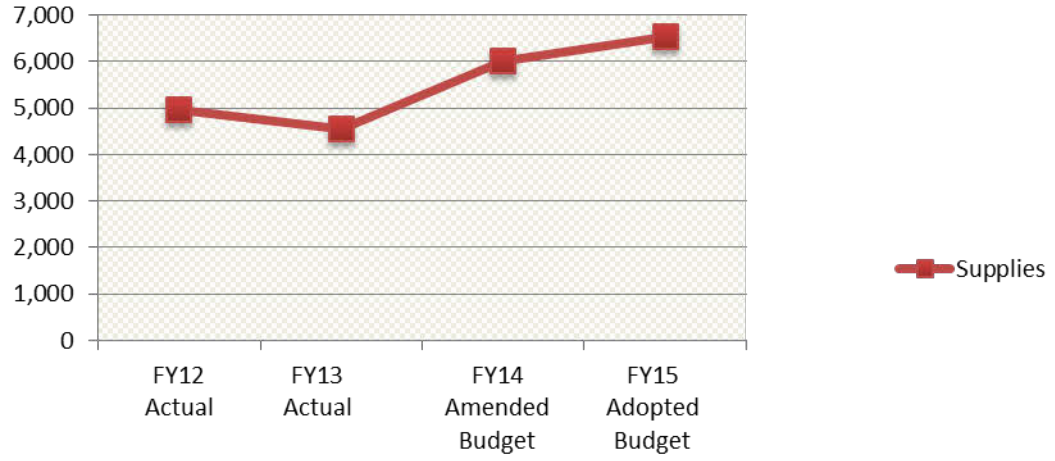
W.P. Jones Park	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Supplies	2,035	7,364	11,458	15,732	37.3%
Total:	$2,035	$7,364	$11,458	$15,732	37.3%



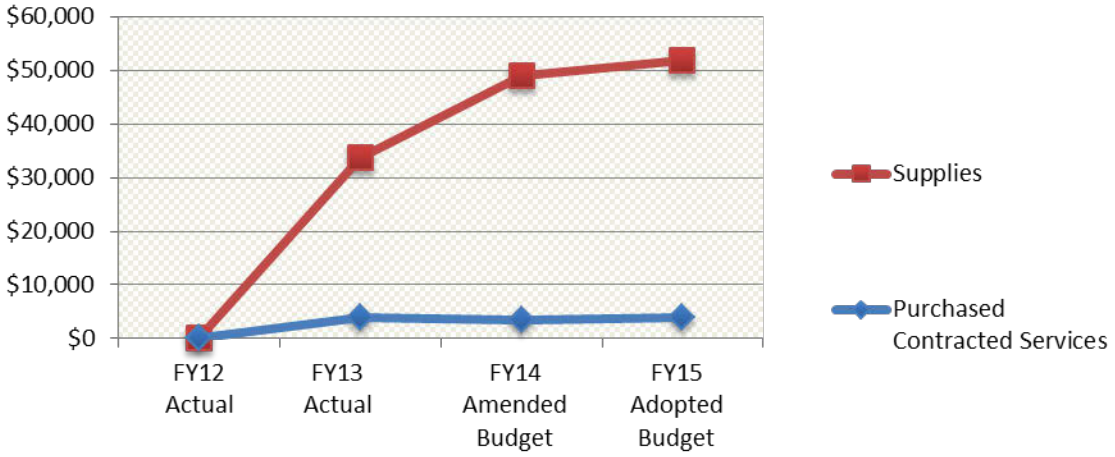
W.P. Jones Park Tennis	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Supplies	8,568	7,876	8,540	8,220	-3.7%
Total:	$8,568	$7,876	$8,540	$8,220	-3.7%



Scott Hudgens Park	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Supplies	4,967	4,538	6,000	6,540	9.0%
Total:	$4,967	$4,538	$6,000	$6,540	9.0%

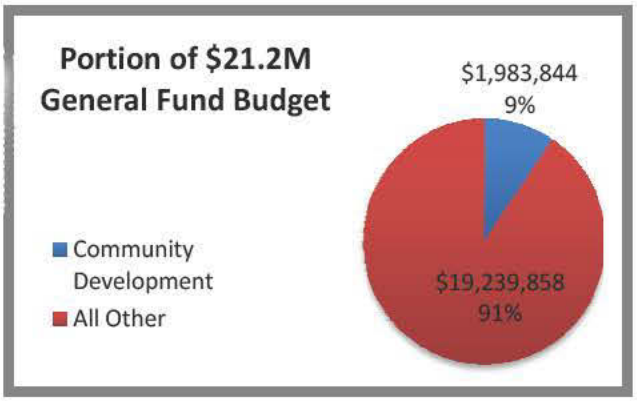


Festival Center	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Purchased Contracted Services	$0	$3,772	$3,344	$4,000	19.6%
Supplies	$0	$33,814	$49,083	$51,828	5.6%
Total:	$0	$37,586	$52,427	$55,828	6.5%

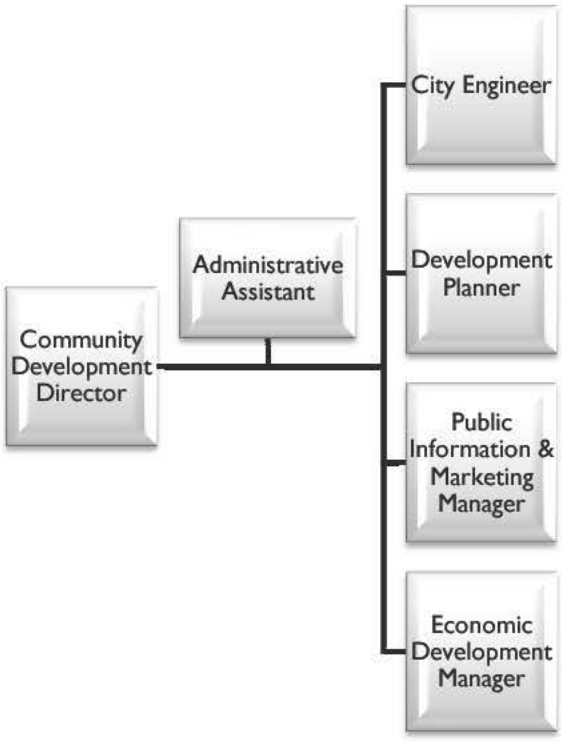




COMMUNITY DEVELOPMENT



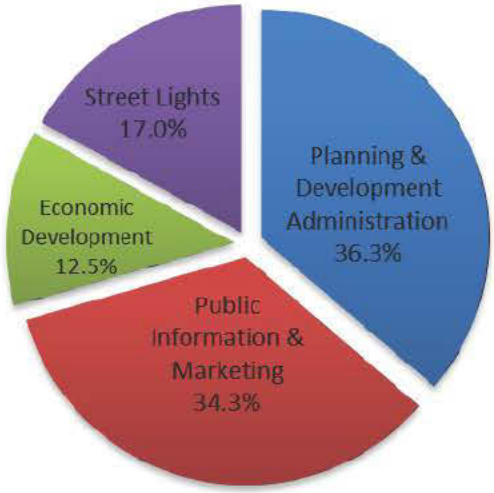


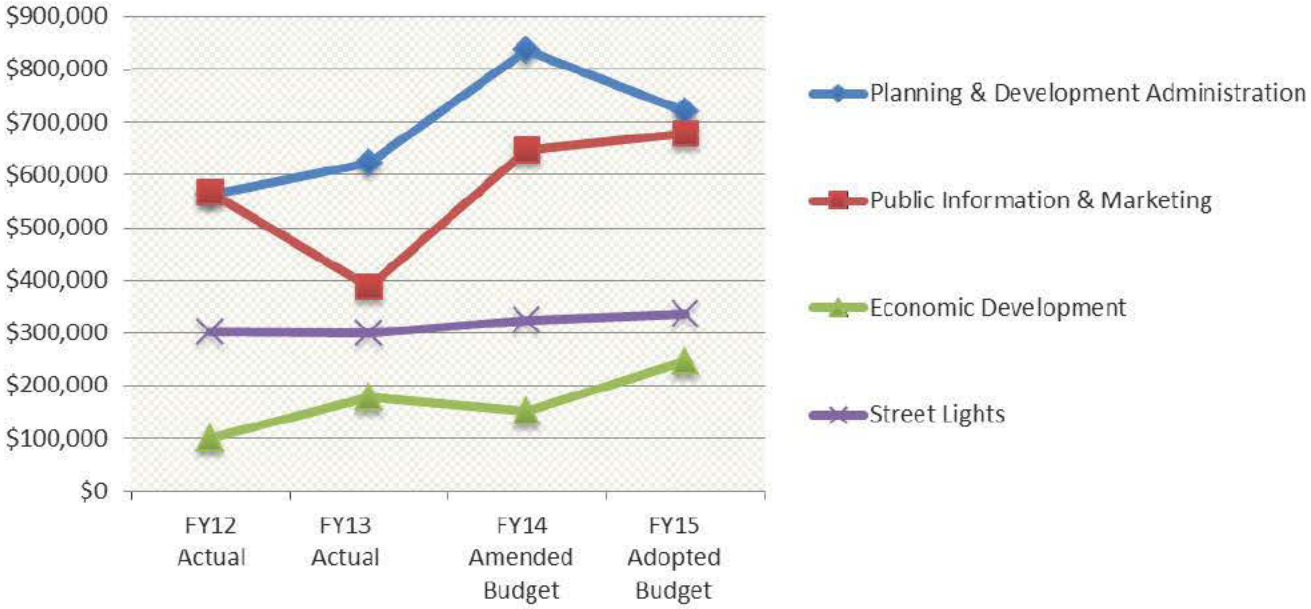


Functions	Includes operations of Planning & Development, Economic Development, and Public Information & Marketing
Positions	15 full time and 1 part time
Current FY 2014 Budget	$1,961,640
Adopted FY 2015 Budget	$1,983,844
Change from PY Budget	$22,204
Notable FY 2015 Budget Items	•Director title changed to Community Development Director and merged Public Information & Marketing into this department •Created full-time Marketing Coordinator by eliminating 2 part time positions •New GIS Specialist position, $36,993 (split funded with Stormwater Fund) •New Economic Development Specialist, $87,218 •New part-time Code Compliance Officer, $27,027 •Develop marketing strategy, $25,000

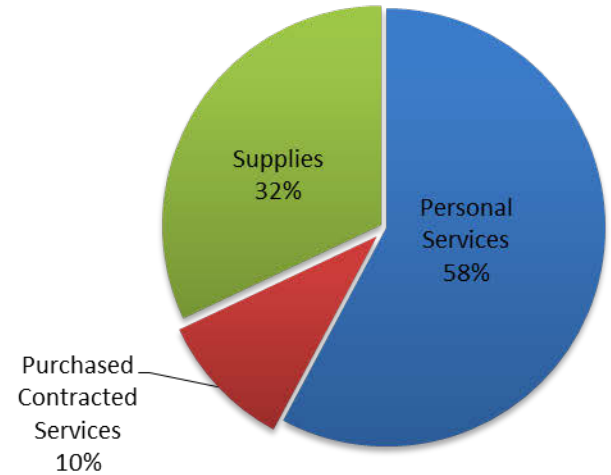
*Community Development	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Planning & Development	$562,821	$622,033	$836,289	$720,048	-13.9%
Public Information & Marketing	$566,075	$387,418	$648,201	$679,774	4.9%
Economic Development	101,939	178,963	152,120	247,022	62.4%
Street Lights	301,727	300,096	325,000	337,000	3.7%
Total:	$1,532,561	$1,488,510	$1,961,610	$1,983,844	1.1%

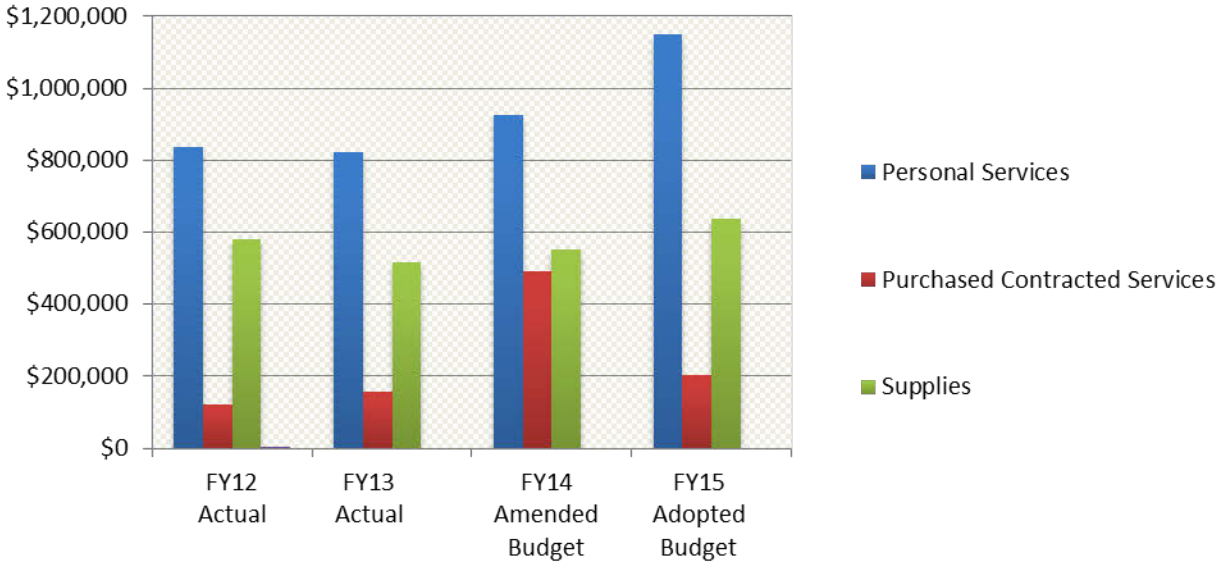
*Community Development department was created during the budget process upon reorganizing of the Planning & Development and Public Information & Marketing departments.





Community Development	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$834,436	$820,009	$923,032	$1,147,202	24.3%
Purchased Contracted Services	120,384	153,700	488,655	201,640	-58.7%
Supplies	577,241	514,801	549,923	635,002	15.5%
Other Costs	500	0	0	0	NA
Total:	$1,532,561	$1,488,510	$1,961,610	$1,983,844	1.1%





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

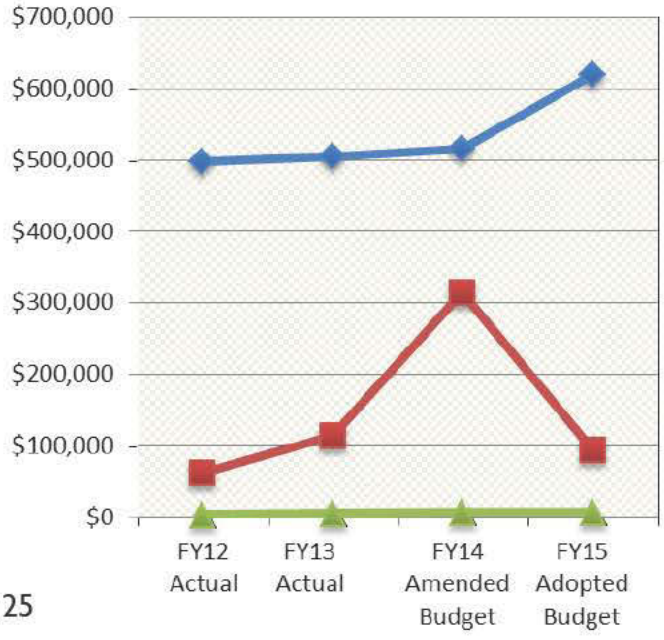
Ongoing	Provide prompt, fair and respectful customer service
Ongoing	Successfully undertake the department's daily activities • Manage the development process • Manage rezoning/variance/SUP processes • Handle citizen inquiries • Manage zoning ordinance and development regulations • Continue participation 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

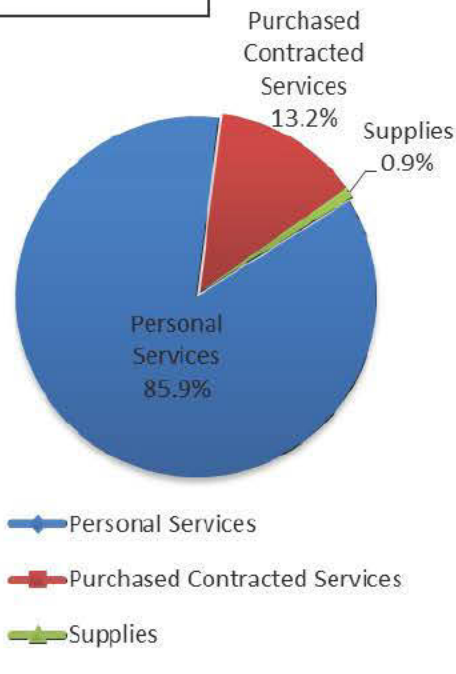
FY 14-15	Hold final public hearing on updated Unified Development Code and bring before Council for adoption
FY 14-15	Update planning software (New World) for electronic processing of permitting, inspections request and notice of violation tracking
FY 14-15	Complete update to Land Use/Comprehensive Plan
FY 14-15	Finalize Tax Allocation District (TAD) Agreement with Gwinnett County, establish Tax Advisory Committee and identify tentative TAD project list

Planning & Development	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Community Development Director	1		1		1	
Planning Manager	1					
Planner I			1		1	
City Engineer	1		1		1	
GIS Manager	1					
Development Inspector	1		1		1	
Development Planner	1		1		1	
Code Compliance Officer		1	1		1	1
Administrative Assistant	1		1		1	
GIS Specialist					0.5	
Total:	7	1	7	0	7.5	1

Planning & Development	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$497,942	$504,126	$515,843	$618,682	19.9%
Purchased Contracted Services	62,060	113,934	*314,068	94,820	-69.8%
Supplies	2,319	3,973	6,378	6,546	2.6%
Other Costs	500	0	0	0	N/A
Total:	$562,821	$622,033	$836,289	$720,048	-13.9%

*Includes one-time nonrecurring expenses for demolition of Rape Crisis Center, Zoning Code/Unified Development Code update, Tax Allocation District implementation, The Block development.





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

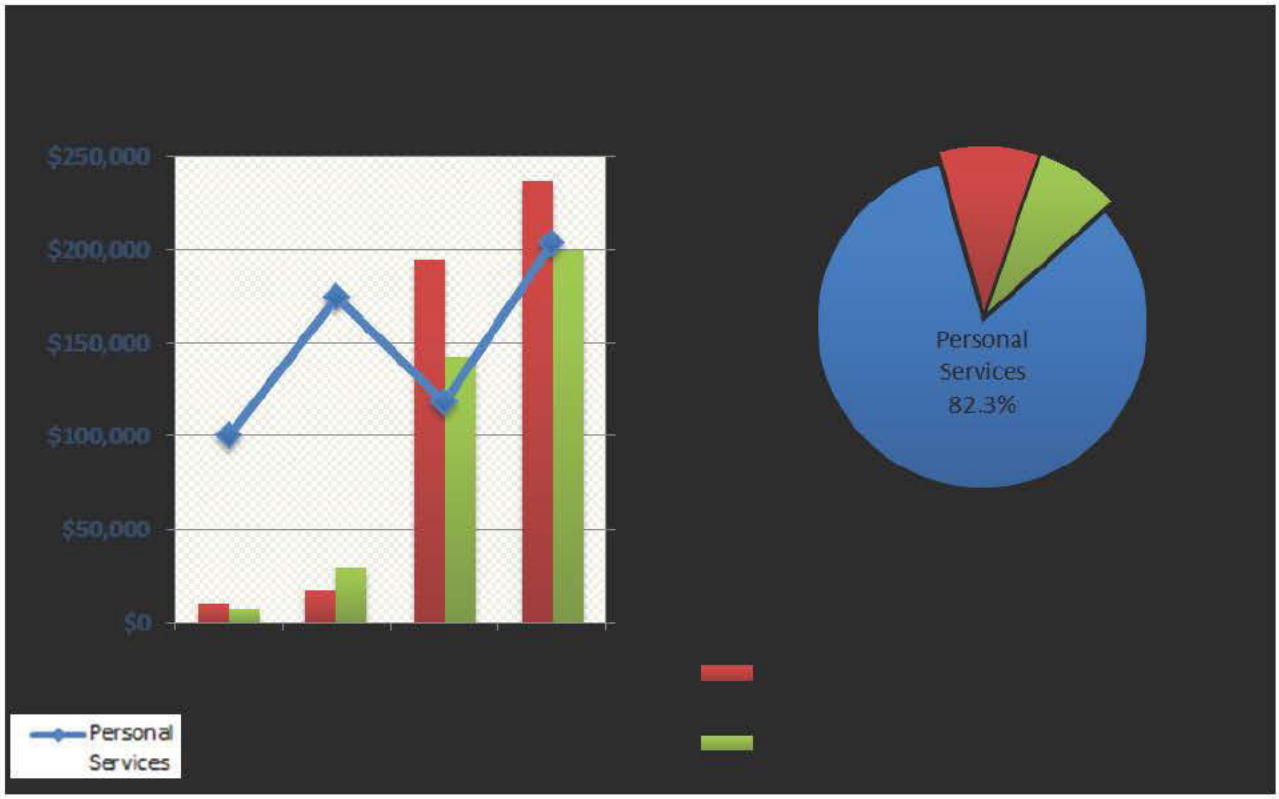
Ongoing	Mange general economic and community development activities
Ongoing	Provide superior service to local businesses, merchant associations, developers and potential business owners
Ongoing	Continue participation in various community and state-wide activities and organizations
Ongoing	Evaluate use 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

FY 14-15	Hire new Economic Development Specialist to assist Economic Development Director in all areas of redevelopment
FY 14-15	Assist with efforts to redevelop the City downtown area, including The Block and the resale of City owned land
FY 14-15	Work to attract new businesses to the Buford Highway corridor based on its proximity to the downtown redevelopment

Economic Development	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Economic Development Manager	1		1		1	
Downtown Coordinator			1			
Economic Development Specialist					1	
Total Economic Development:	1	0	2	0	2	0

Economic Development	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$100,222	$174,238	*$118,355	**$203,316	71.8%
Purchased Contracted Services	985	1,790	19,340	23,680	22.4%
Supplies	732	2,935	14,425	20,026	38.8%
Total:	$101,939	$178,963	$152,120	$247,022	62.4%

*Budget for Downtown Coordinator position has been deleted since this position was transferred to Public Information & Marketing in FY 2014.
**Economic Development Specialist position was added in FY 2015.



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.

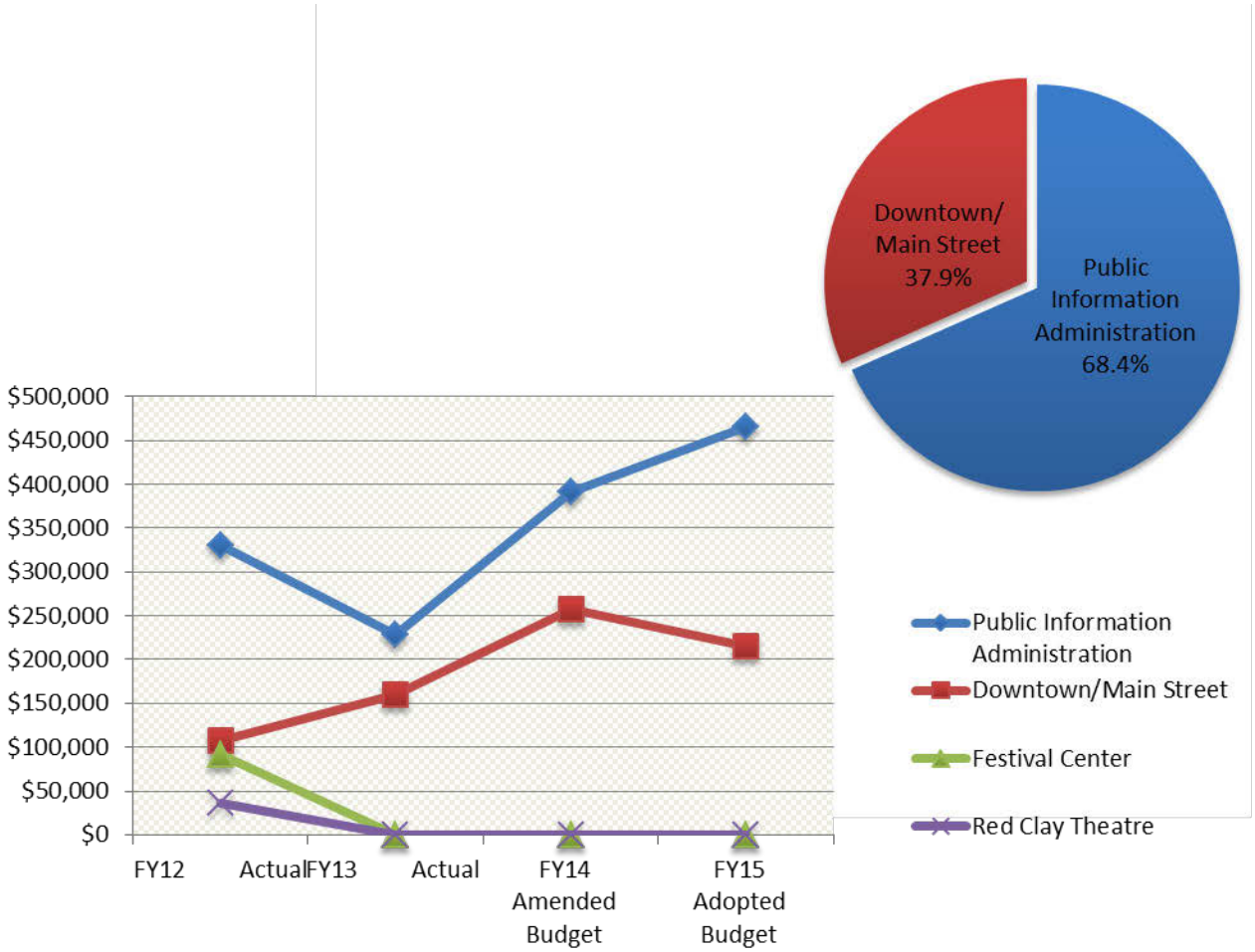
Objectives

FY 14-15	Manage City's overall message and image-related materials to external audiences
FY 14-15	Ensure that information is shared to emphasize open two-way communication that promotes active community participation
FY 14-15	Produce annual State of the City address
FY 14-15	Manage all media relations and social media efforts
FY 14-15	Produce quarterly newsletter for residents containing information on City services, events and recreational programs
FY 14-15	Manage advertising message, design, and placement
FY 14-15	Develop a plan to communicate the City's economic development message/strategy
FY 14-15	Issue news releases on City programs, initiatives, events and services to the media
FY 14-15	Manage the City's website ensuring content is comprehensive, accurate and up-to-date
FY 14-15	Produce, set-up and manage various City annual events (Concerts, Fridays N Duluth, Farmers Market, New Year's Eve Celebration, Duluth Celebrates America, Lighting of the Tree and more)

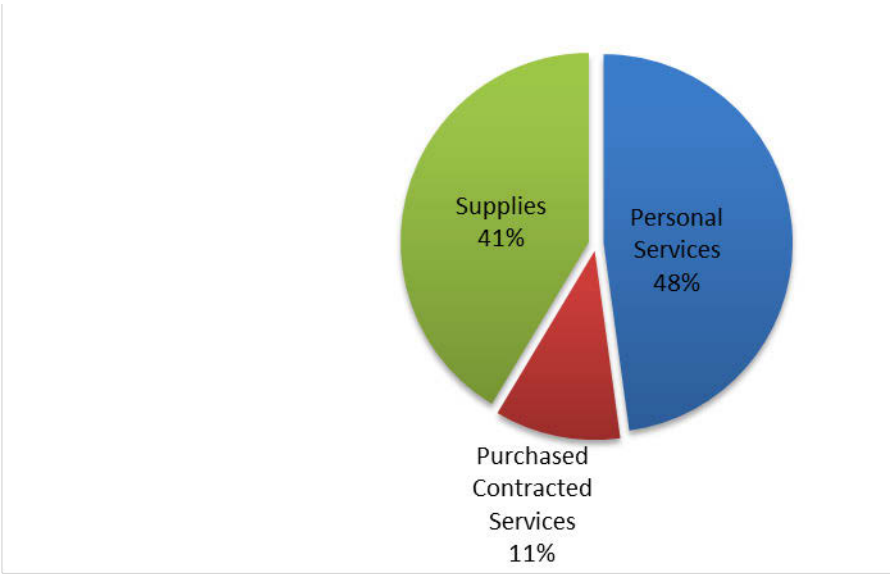
FY 14-15	Work with an outside consulting firm to develop a marketing strategy aimed at making the City more attractive to a variety of stakeholders, enhance our identity and make the City more visible locally and regionally

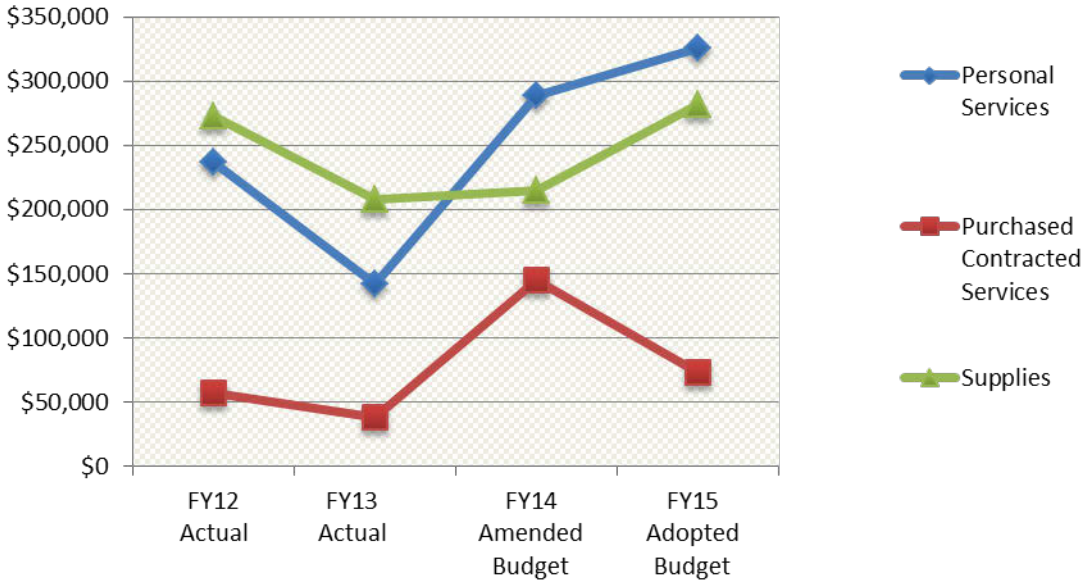
Community Development
Public Information and Marketing

Public Information & Marketing	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Public Information Administration	$330,589	$227,745	$390,564	$464,874	19.0%
Downtown/Main Street	108,052	159,673	257,637	214,900	-16.6%
Festival Center	91,475	0	0	0	N/A
Red Clay Theatre	35,958	0	0	0	N/A
Total:	$566,075	$387,418	$648,201	$679,774	4.9%



Public Information & Marketing	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$236,271	$141,645	$288,834	$325,204	12.6%
Purchased Contracted Services	57,340	37,976	144,669	73,140	-49.4%
Supplies	272,463	207,797	214,698	281,430	31.1%
Total:	$566,075	$387,418	$648,201	$679,774	4.9%



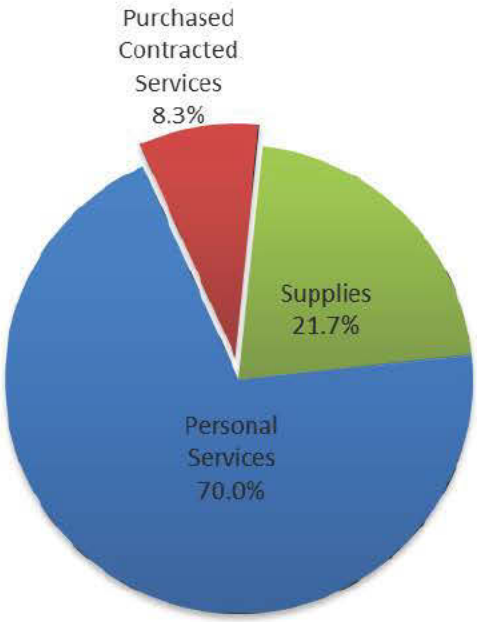


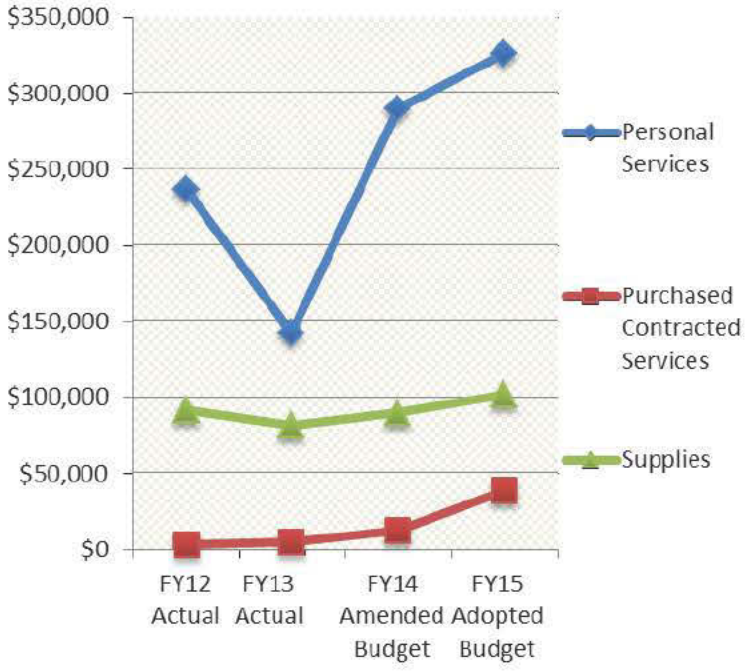
Community Development
Public Information and Marketing

Public Information and Marketing	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Public Info & Marketing Director	1		1		1	
Webmaster		1				
Marketing Coordinator				1	1	
Events Coordinator		1	1		1	
Marketing Assistant		1		1		
Downtown Coordinator					1	
Total:	1	3	2	2	4	0

Public Information Administration	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$236,271	$141,645	$288,834	*$325,204	12.6%
Purchased Contracted Services	3,036	4,616	12,380	**38,590	211.7%
Supplies	91,281	81,484	89,350	101,080	13.1%
Total:	$330,589	$227,745	$390,564	$464,874	19.0%

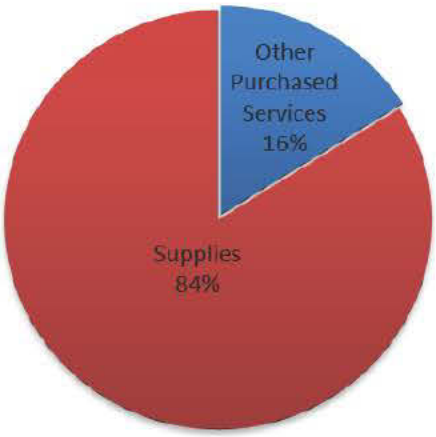
*Reflects the removal of 2 part-time positions and the addition of 1 full time position and the transfer of the Downtown Coordinator positions from Economic Development in FY 2014.
**Budget includes expense related to the development of a Marketing Strategy.

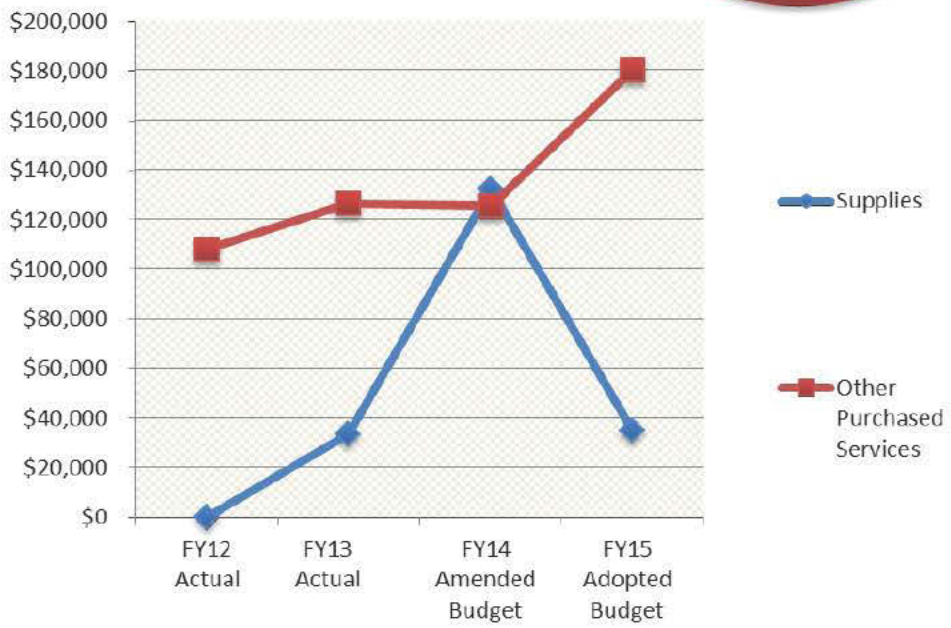




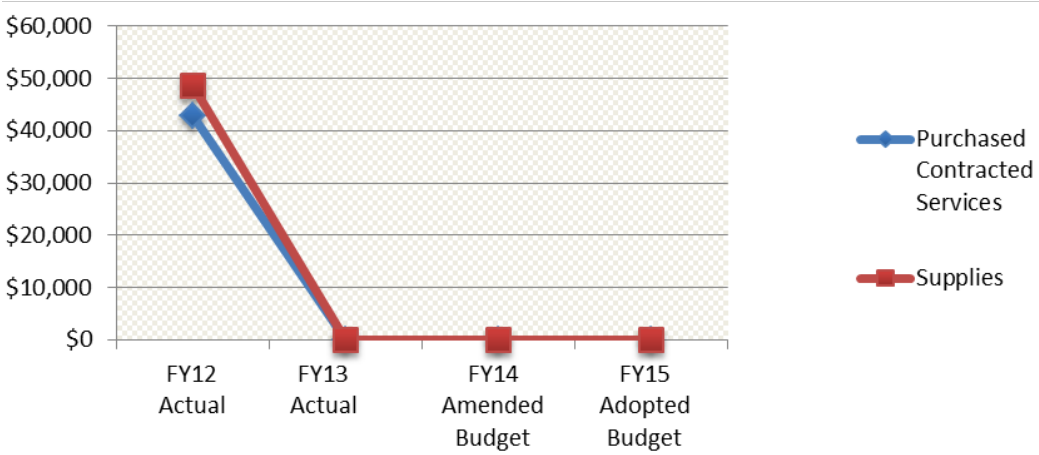
Downtown/Main Street	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Other Purchased Services	$0	$33,360	$132,289	*$34,550	-73.9%
Supplies	108,052	126,313	125,348	**180,350	43.9%
Total:	$108,052	$159,673	$257,637	$214,900	-16.6%

*One time Round-a-bout related expense has been removed in FY 2015.
**Increased expenses due to the addition of more City sponsored Events such as Fridays N Duluth, Weird & Wacky Holidays, etc.

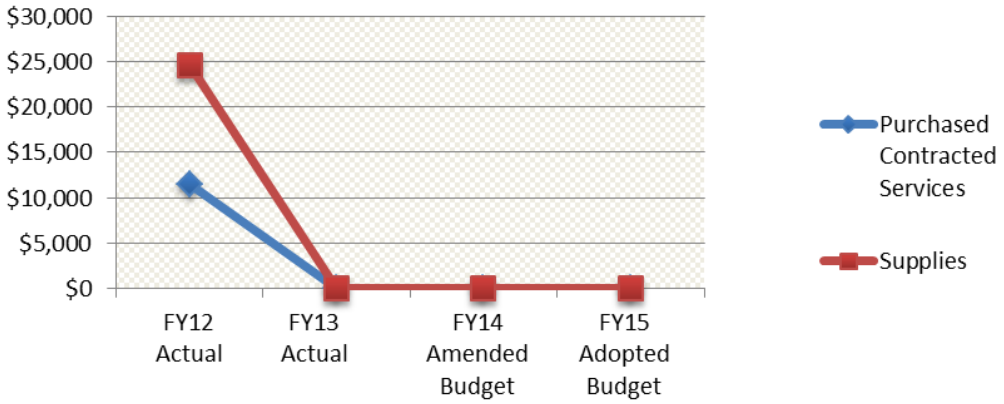




Festival Center	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Purchased Contracted Services	$42,890	$0	$0	$0	N/A
Supplies	48,585	0	0	0	N/A
Total:	$91,475	*$0	$0	$0	N/A

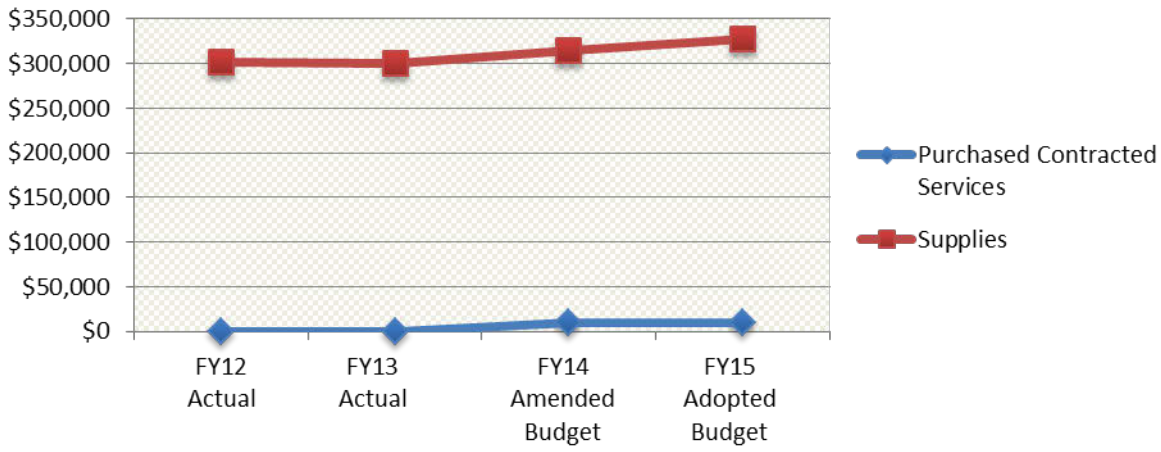


Red Clay Theatre	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Purchased Contracted Services	$11,413	$0	$0	$0	N/A
Supplies	24,545	0	0	0	N/A
Total:	$35,958	**$0	$0	$0	N/A

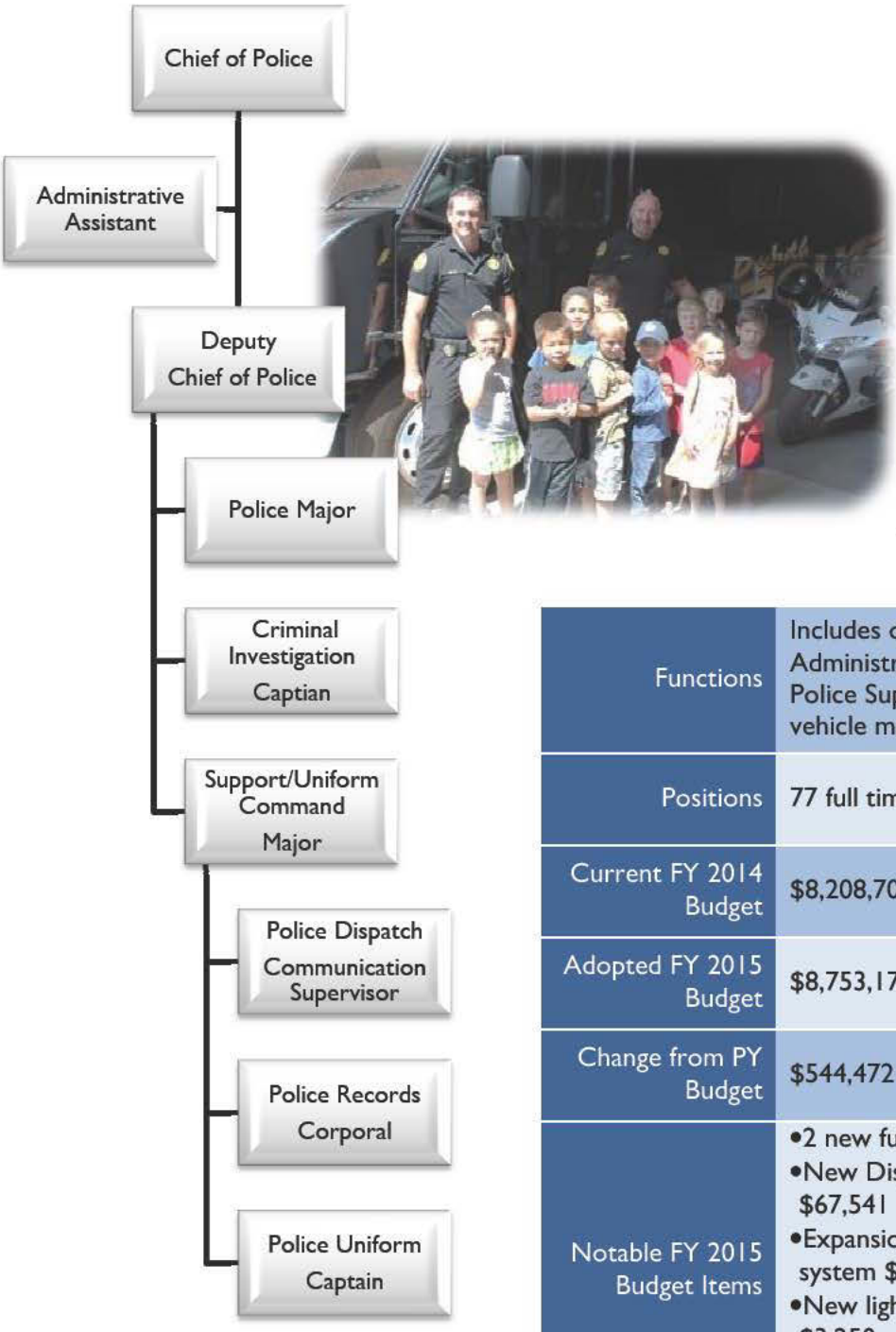


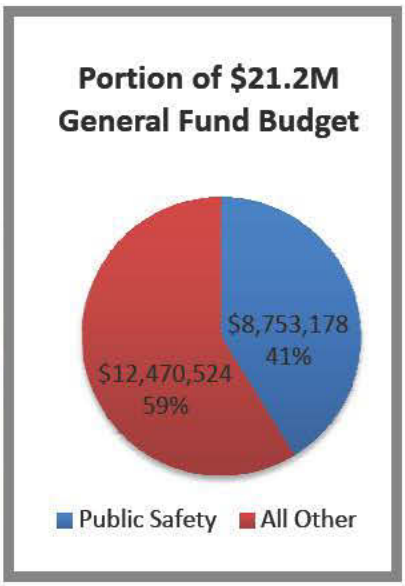
*Festival Center operating cost transfer to Park & Recreation department in FY 2013.
**Red Clay operating cost transfer to General Government department in FY 2013.

Street Lights	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Purchased Contracted Services	$0	$0	$10,000	$10,000	0.0%
Supplies	301,727	300,096	315,000	327,000	3.8%
Total:	$301,727	$300,096	$325,000	$337,000	3.7%



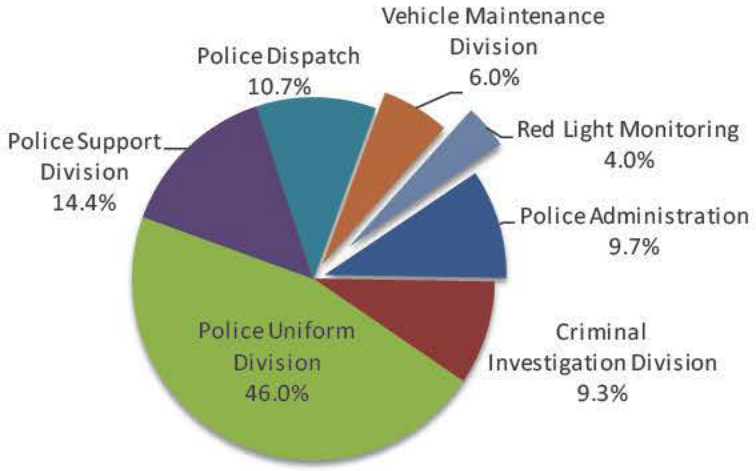
PUBLIC SAFETY





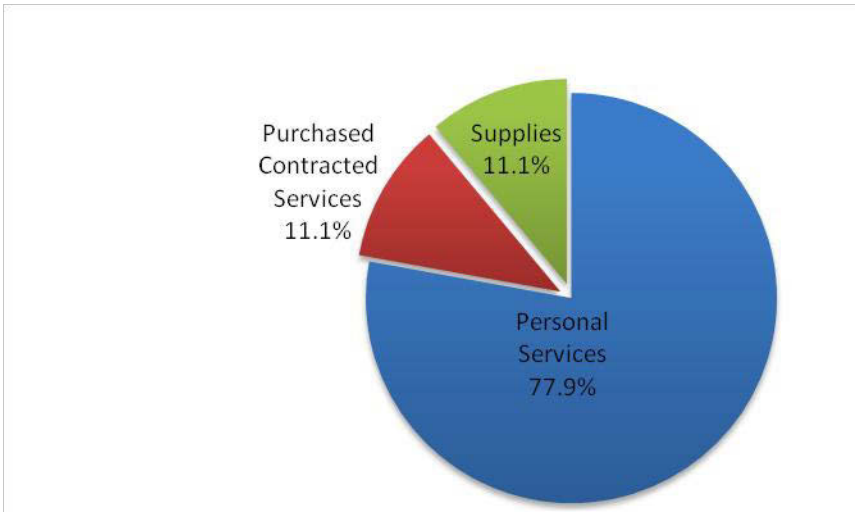
Functions	Includes operations of Police Administration, Criminal Investigation, Police Support Services, Uniform, and vehicle maintenance
Positions	77 full time and 8 part time
Current FY 2014 Budget	$8,208,706
Adopted FY 2015 Budget	$8,753,178
Change from PY Budget	$544,472
Notable FY 2015 Budget Items	•2 new full-time Patrol Officers, $150,566 •New Dispatch Communication Officer, $67,541 •Expansion of Iron Sly security camera system $127,693 •New lightweight police officer vests, $3,250

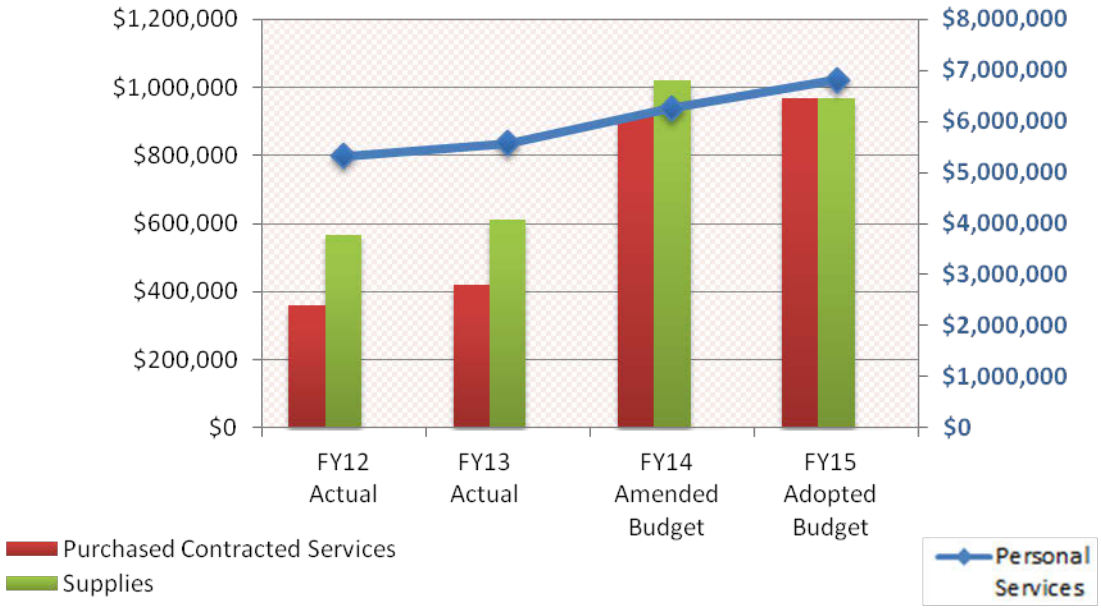
Public Safety	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Police Administration	$755,959	$790,160	$836,974	$848,438	1.4%
Criminal Investigation Division	651,815	581,611	1,029,027	813,761	-20.9%
Police Uniform Division	3,040,241	3,252,076	3,501,844	4,026,047	15.0%
Police Support Division	1,060,241	565,666	1,202,609	1,257,733	4.6%
Community Policing Division	305,858	237,878		0	NA
Police Dispatch	0	640,761	803,775	933,542	16.1%
Vehicle Maintenance Division	394,648	426,352	488,697	527,877	8.0%
Red Light Monitoring	42,800	114,000	345,780	345,780	0%
Total:	$6,251,561	$6,608,503	$8,208,706	$8,753,178	6.6%





Public Safety	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$5,325,074	$5,576,822	$6,267,113	$6,811,969	8.7%
Purchased Contracted Services	360,475	419,226	917,037	968,107	5.6%
Supplies	566,013	612,455	1,020,556	969,102	-5.0%
Capital Outlays	0	0	4,000	4,000	0.0%
Total:	$6,251,561	$6,608,503	$8,208,706	$8,753,178	6.6%





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:

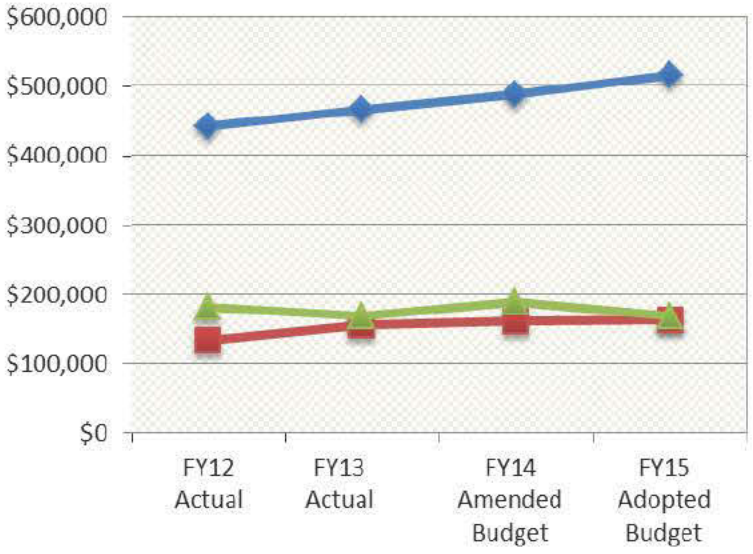
- Preparing the departmental operating budget for review and consideration
- Monitoring and ensuring the scheduling and assigning of work, the instruction and training of employees, as well as exercising disciplinary action when necessary
- Development, implementation and enforcement of departmental 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

Police Administration	FY13		FY14		FY15	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Chief of Police	1		1		1	
Deputy Chief of Police	1		1		1	
Police Major	1		1		1	
Administrative Assistant	1		1		1	
Purchasing Technician	1		1		1	
Total:	5	0	5	0	5	0

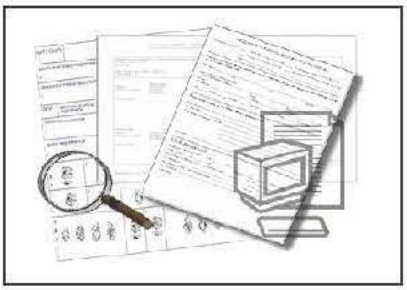
Police Administration	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$441,747	$466,164	$487,657	$516,318	5.9%
Purchased Contracted Services	132,927	155,701	160,844	163,660	1.8%
Supplies	181,285	168,295	188,473	168,460	-10.6%
Total	$755,959	$790,160	$836,974	$848,438	1.4%





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.

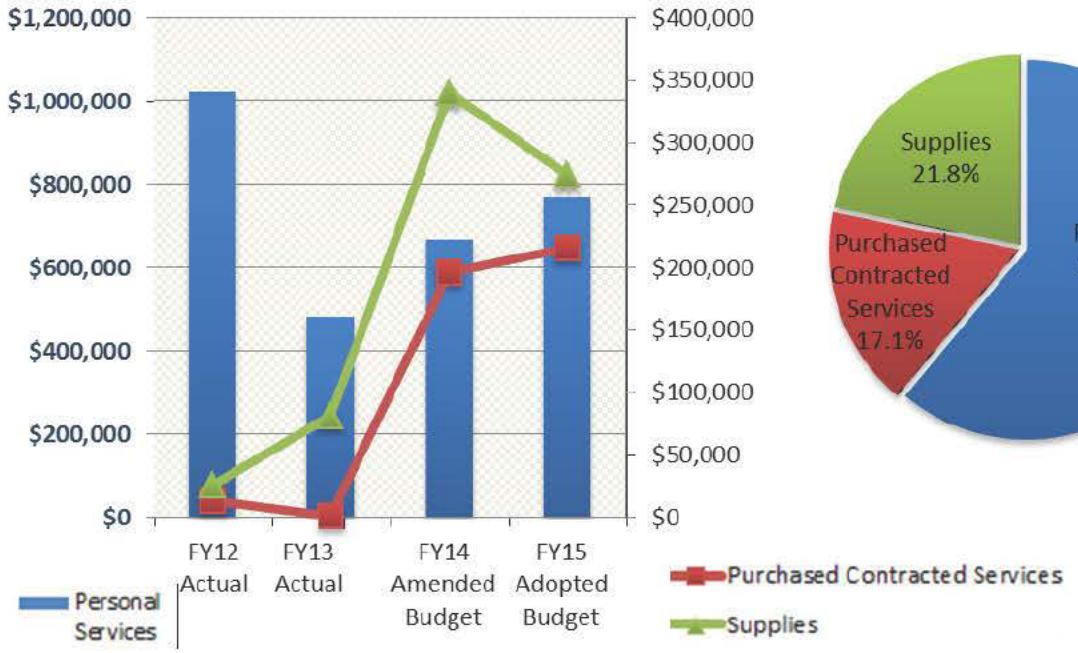
Objectives

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 14-15	Re-fit all police department rifles for standardized serviceability and maintenance to reduce overall cost and improve readiness
FY 14-15	Continue to update Crime Scene response protocols to ensure that all evidence is collected and logged in accordance with department standards
FY 14-15	Stagger Crime Scene Technician hours to allow for better coverage during all shifts to assist Uniform personnel in collecting evidence
FY 14-15	Upgrade the training trailer to improve the storage and transportation of training equipment

Police Support	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Lieutenant	1		1		1	
Corporal					1	
Police Records Supervisor	1		1		1	
Police Records Technician	3	2	3	2	2	2
Building Maintenance Technician	1		1		1	
Crime Scene/Evidence Technician	1		2		2	
Court Bailiff		4		4		4
Total Police Support Services:	7	6	8	6	8	6

Police Support Division	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$1,021,089	$482,507	$666,305	*$767,824	15.2%
Purchased Contracted Services	13,575	1,698	196,370	**215,686	10%
Supplies	25,577	81,461	339,934	274,223	-19%
Total:	$1,060,241	$565,666	$1,202,609	$1,257,733	4.6%

*Reflects transfer from Uniform Division of a Corporal position and removal of a Police Records Technician position.
**Includes door security and maintenance expense, plus an increase in New World support expense.



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, and DUI enforcement.

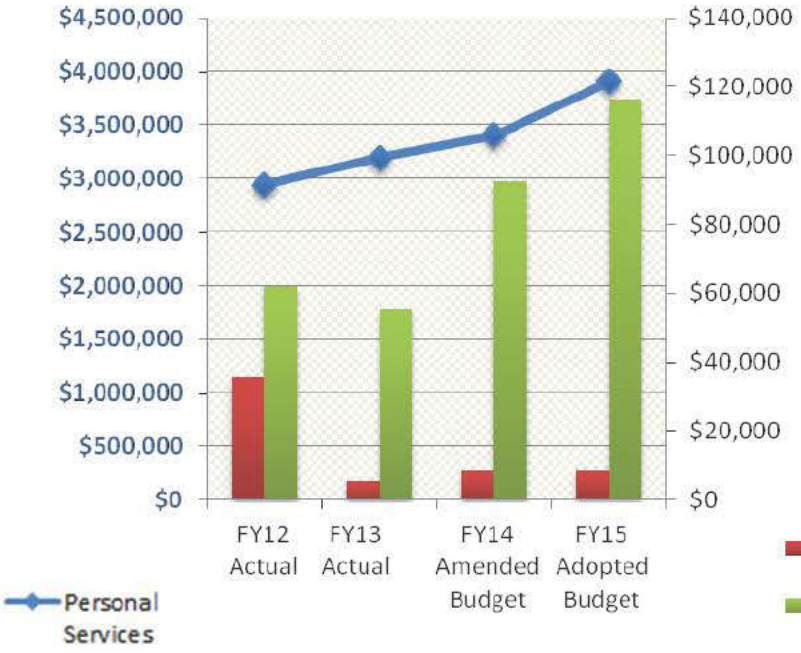
Objectives

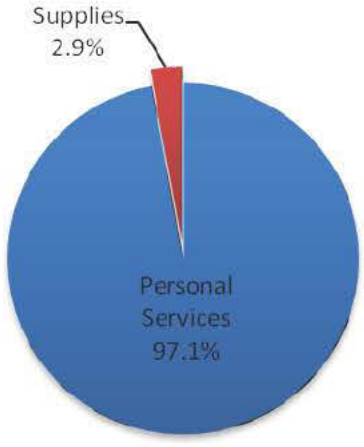
Ongoing	Provide police services in a professional, courteous and timely manner
Ongoing	Have a highly visible presence through patrols to improve the quality of life for citizens, businesses and the public
Ongoing	Prevent and deter crime through constant patrol and traffic enforcement
Ongoing	Ensure the safety of the public by working to apprehend criminal suspects
Ongoing	Provide assistance to investigative personnel and other divisions
Ongoing	Ensure that radar and lidar speed guns are adequately maintained to state certification standards
FY 14-15	Add third K-9 unit to assist during traffic stops and searches helping to enforce zero tolerance for drugs
FY 14-15	Purchase two additional laser speed guns to improve traffic safety along heavily traveled corridors
FY 14-15	Reinstitute the Crime Suppression Unit to be a proactive element in crime fighting

Police Uniform Division	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Major			1		1	
Captain	1		1		1	
Lieutenant	3		2		2	
Corporal	5		5		5	
Sergeant	5		5		5	
Patrol Officer	27		26		30	
Fleet Assistance		1		1		1
Total:	41	1	40	1	44	1

Police Uniform Division	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$2,942,430	$3,191,288	$3,401,035	*$3,901,438	14.7%
Purchased Contracted Services	35,649	5,429	8,483	8,280	-2.4%
Supplies	62,162	55,358	92,326	**116,329	26.0%
Total:	$3,040,241	$3,252,076	$3,501,844	$4,026,047	15.0%

*Three officers transferred from Criminal Investigation Division, one transferred to Support Services Division, and two new hires.
**Includes equipment gear & uniforms for two newly hired Patrol Officers.





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 two units, Investigations, and Community Policing. The Investigations unit is charged with investigating all types of cases including crimes against persons, property, vice and narcotics crimes. 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.

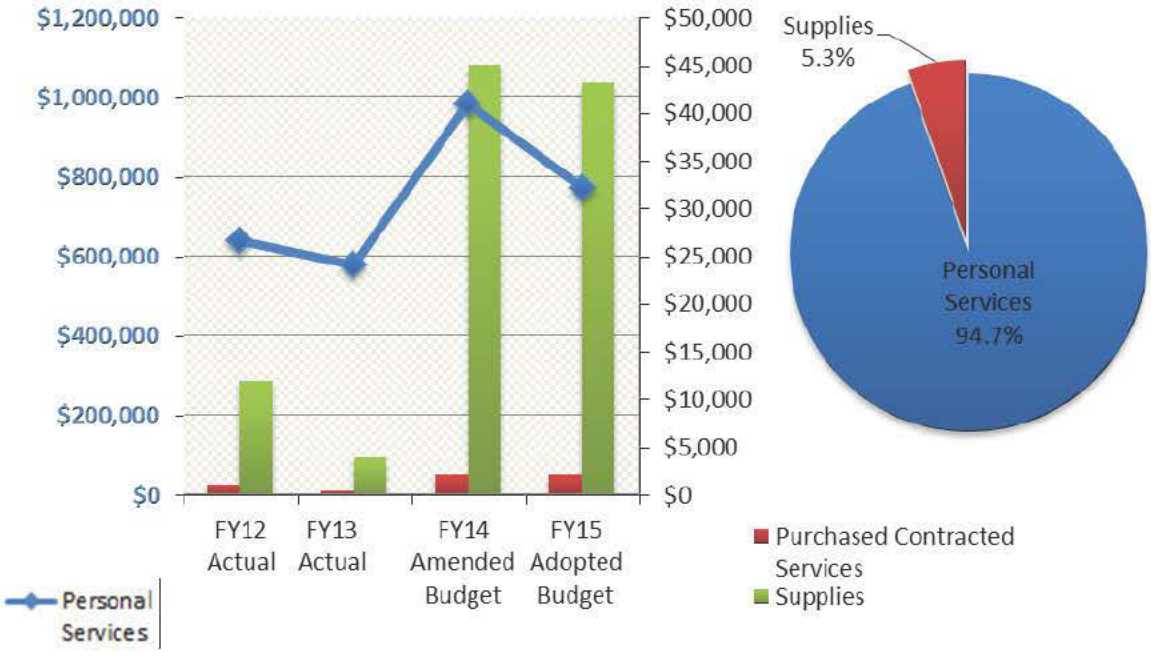
Objectives

Ongoing	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 14-15	Submit grant application to Department of Justice for additional funding for bullet proof vest

Criminal Investigation	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Captain	1		1		1	
Sergeant	1		2		2	
Police Officer	6		8		6	
Corporal Police Officer			1			
Total:	8	0	12	0	9	0

Criminal Investigation Division	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$638,926	$577,480	$981,981	*$768,509	-21.7%
Purchased Contracted Services	1,011	300	2,100	2,100	0.0%
Supplies	11,878	3,831	44,946	43,152	-4%
Total	$651,815	$581,611	$1,029,027	$813,761	-20.9%

*Transferred three officers to Police Uniform division.



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.

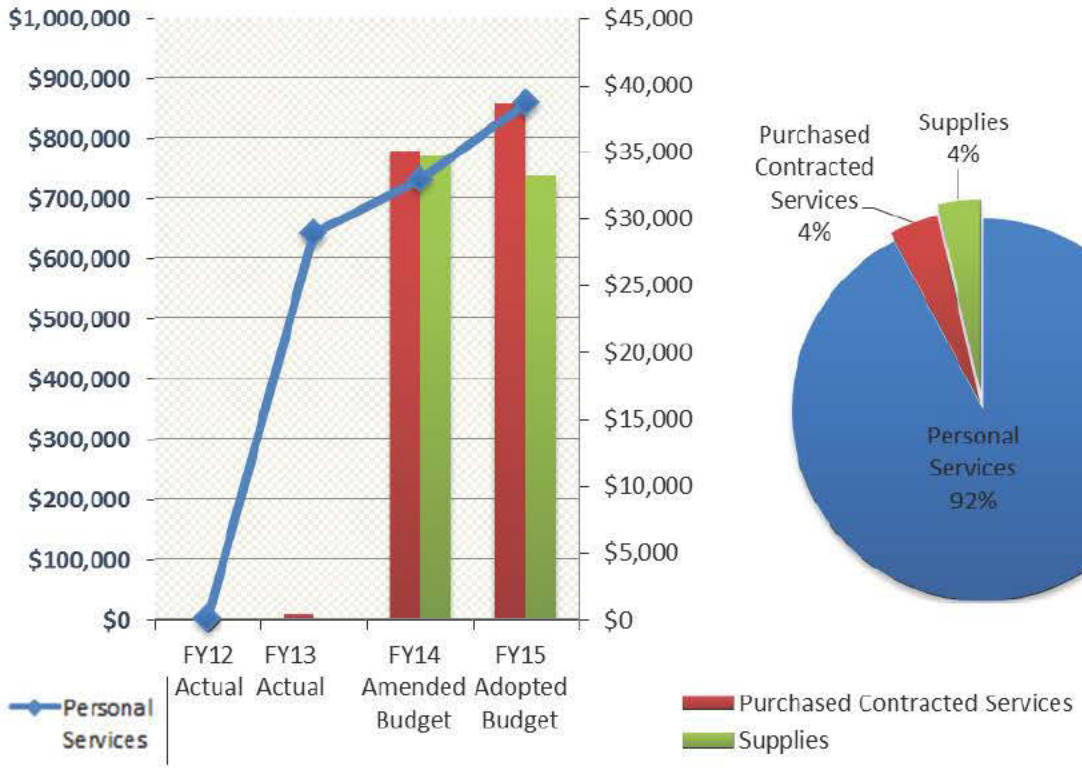
Objectives

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 14-15	Increase City camera surveillance system to assist field officer and to better monitor high traffic areas
FY 14-15	Add one new full time Communication Officer to decrease the need for overtime
FY 14-15	Upgrade dispatcher monitors for better picture resolution and work with new vendor to improve camera surveillance viewing area
FY 14-15	Continue to increase dispatcher proficiency in the use of the Solocom 911 dispatching system

Police Dispatch	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Communication Supervisor	1		1		1	
Senior Communications Officer	8		7	1	7	1
Communications Officer	1		2		3	
Total:	10	0	10	1	11	1

Police Dispatch	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$0	$640,481	$730,135	*$857,880	17.5%
Purchased Contracted Services	0	280	35,000	38,492	10%
Supplies	0	0	34,640	33,170	-4%
Machinery & Equipment	0	0	4,000	4,000	0%
Total:	$0	$640,761	$803,775	$933,542	16.1%

*Reflects addition of a full time Communications Officer position.



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

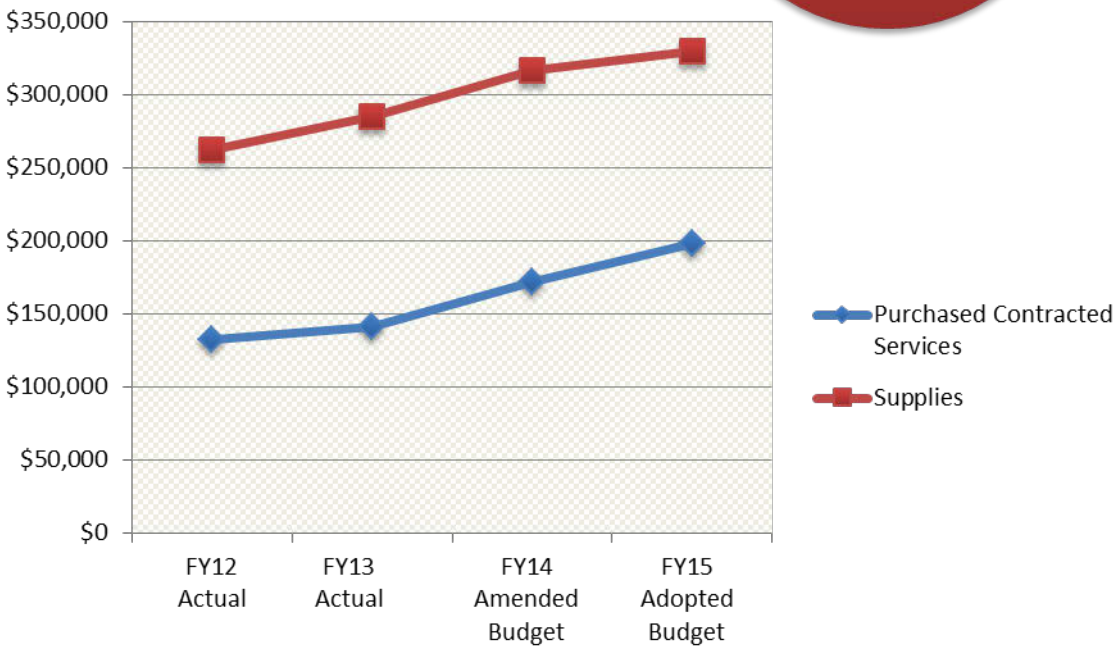
The City of Duluth Police Fleet Maintenance Unit is responsible for the purchase and additional equipment installation for all new police vehicles, along with overseeing the vehicle preventive maintenance program to ensure vehicles are inspected, maintained, and repaired on a regular basis. This unit 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

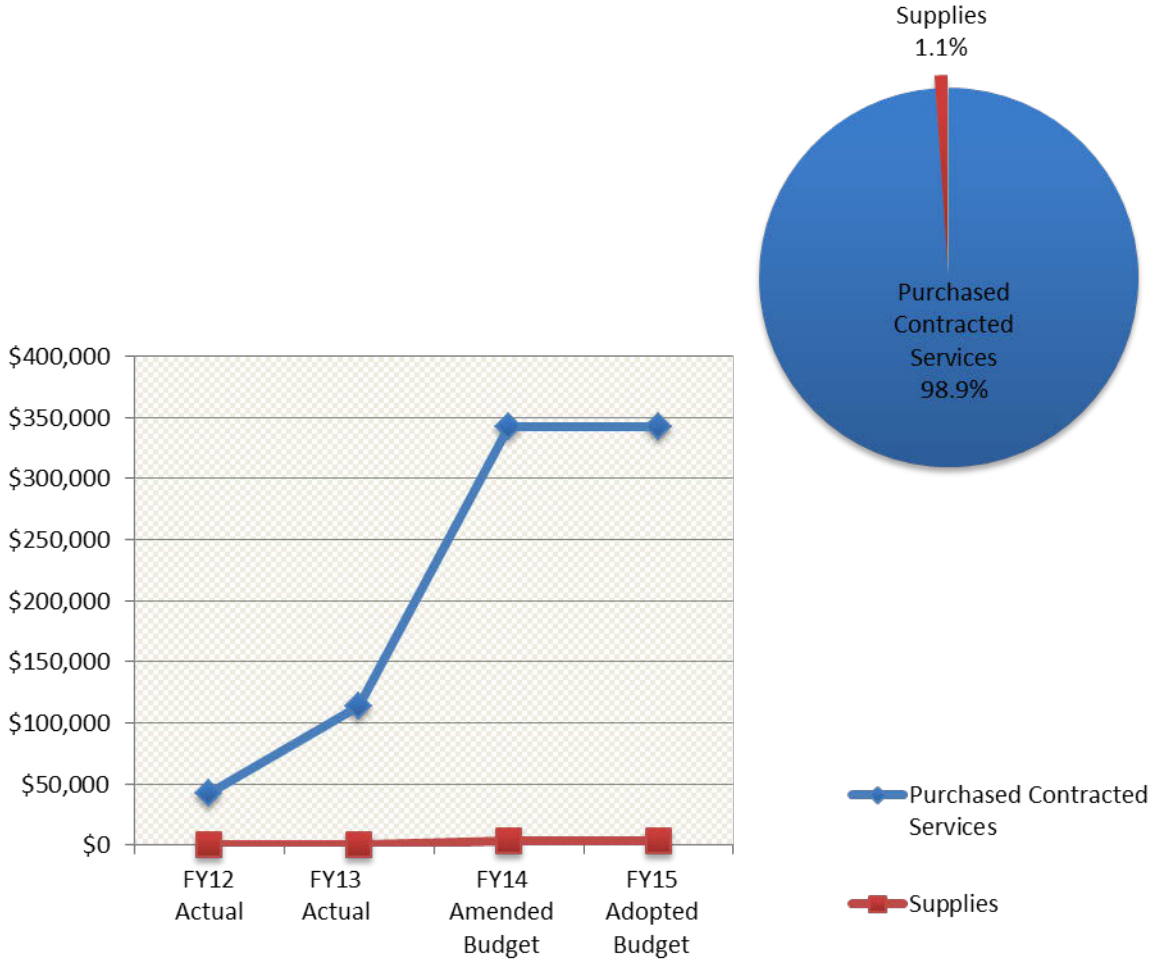
Ongoing	Ensure that all police vehicle are maintained and repaired according to manufacturer's schedule and department guidelines
Ongoing	File all incident claim report with our insurance carrier in a timely manner to limit vehicle out of service time
Ongoing	Assist all City departments in the purchase of vehicles and equipment so that it is well suited for their needs, at the best possible price
FY 14-15	Complete installation of replacement in-car computer systems for marked patrol units based on the useful life of the current computers
FY 14-15	Complete upgrades to the cell phones, satellite TV and incident command software in the Mobile Command Unit to assure the vehicles readiness
FY 14-15	Purchase of two new vehicles to serve as mobile crime scene units for crime scene investigation officers

Vehicle Maintenance Division	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Purchased Contracted Services	$132,330	$141,378	$172,240	$197,889	15%
Supplies	262,317	284,974	316,457	329,988	4%
Total:	$394,648	$426,352	$488,697	$527,877	8%





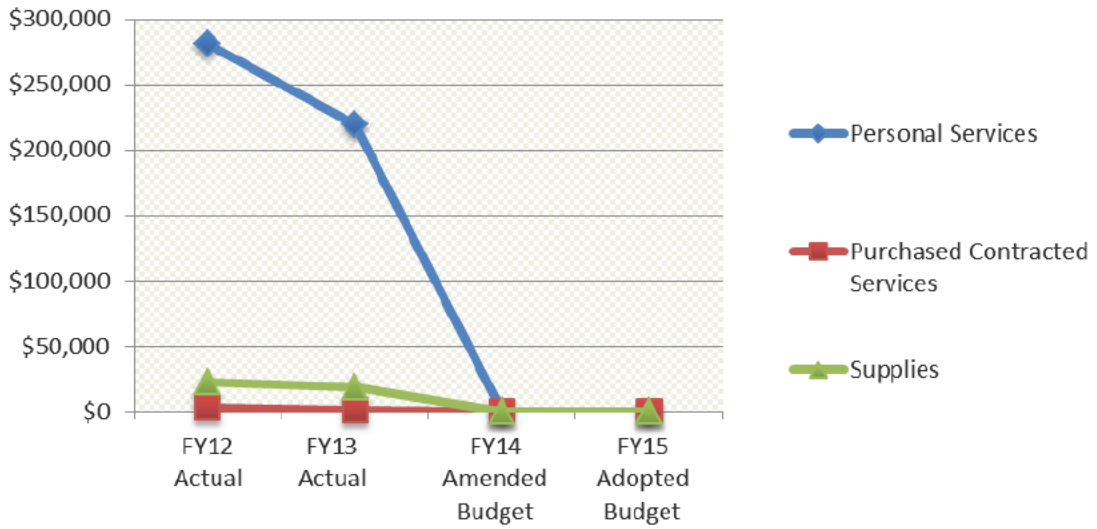
Red Light Monitoring	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Purchased Contracted Services	$42,259	$114,000	$342,000	$342,000	0%
Supplies	541	0	3,780	3,780	0%
Total:	$42,800	$114,000	$345,780	$345,780	0%



C.O.P.S	FY13 Full Time	FY13 Part-Time	FY14 Full Time	FY14 Part-Time	FY15 Full Time	FY15 Part-Time
Lieutenant	1					
Sergeant	1					
Patrol Officer	2					
Total:	4	0	0	0	0	0

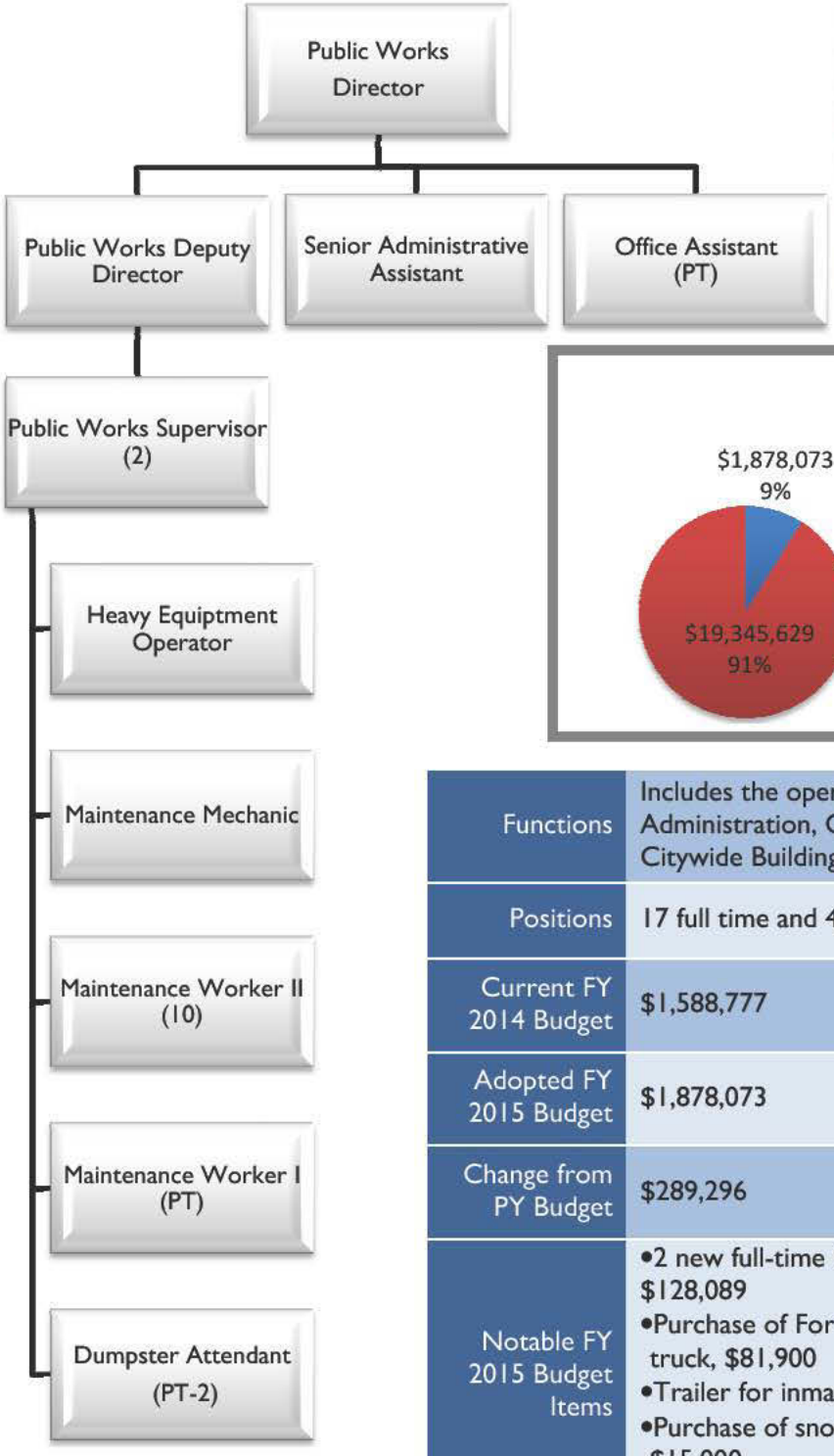
Community Policing Division	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$280,881	$218,903	$0	$0	NA
Purchased Contracted Services	2,723	440	0	0	NA
Supplies	22,253	18,535	0	0	NA
Total:	$305,858	$237,878	$0	$0	NA

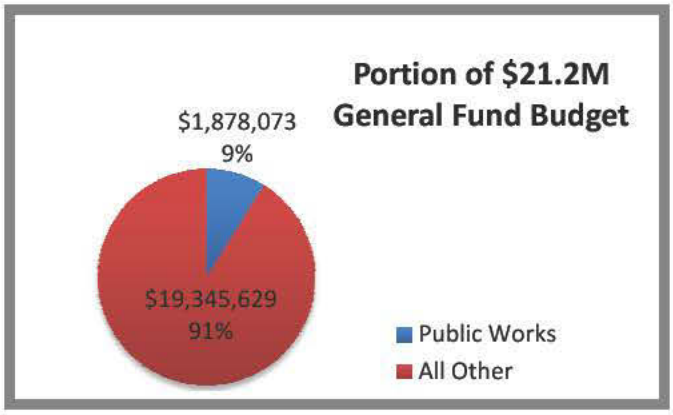
Upon Police department reorganization, C.O.P. division was moved to Criminal Investigation division.



PUBLIC WORKS







Functions	Includes the operations of Public Works Administration, Community Enhancement, and Citywide Building/Property Maintenance
Positions	17 full time and 4 part time
Current FY 2014 Budget	$1,588,777
Adopted FY 2015 Budget	$1,878,073
Change from PY Budget	$289,296
Notable FY 2015 Budget Items	•2 new full-time Maintenance Workers II, $128,089 •Purchase of Ford F-250, work van, and flatbed truck, $81,900 •Trailer for inmate day laborers, $10,000 •Purchase of snow/ice removal equipment, $15,000

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 system.

Department Description

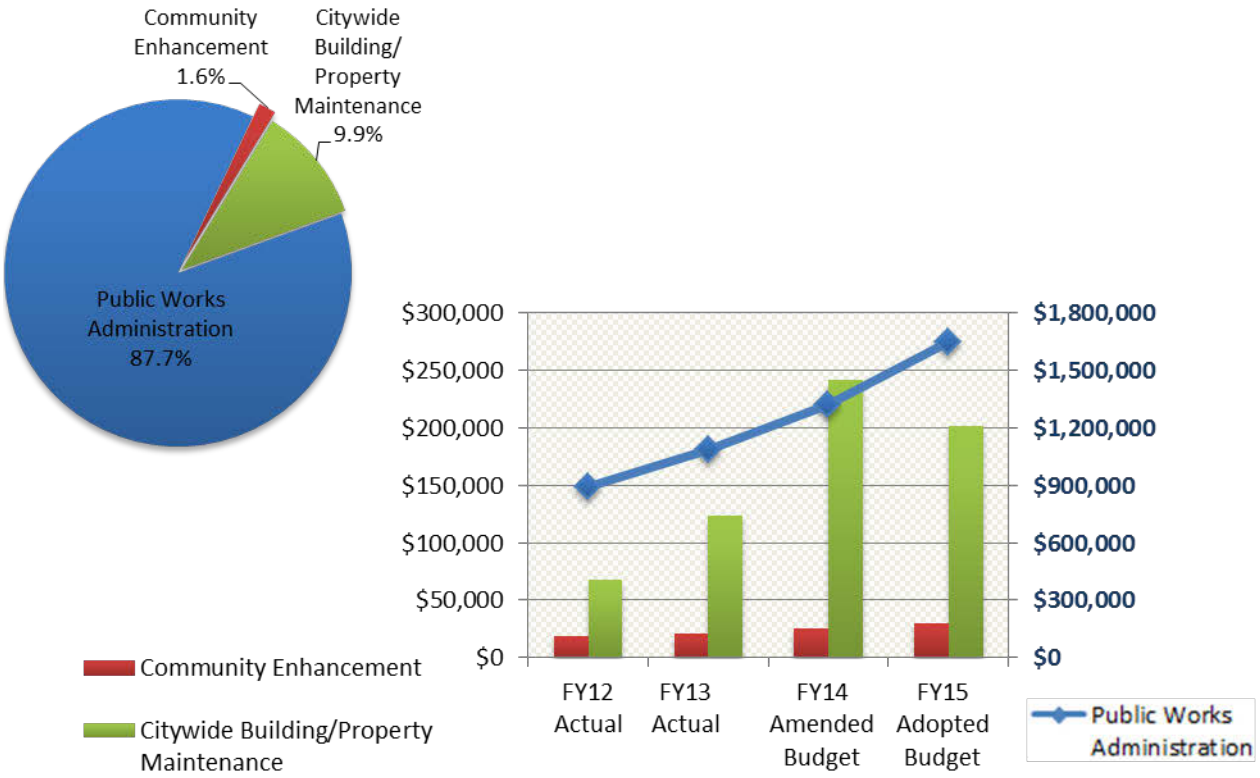
The Duluth Public Works Department is responsible for assuring that the streets within the City are safe and maintained in a good drivable condition. These goals are accomplished through regular street maintenance and resurfacing, ensuring that all regulatory and street signs are visible and adequately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

Objectives

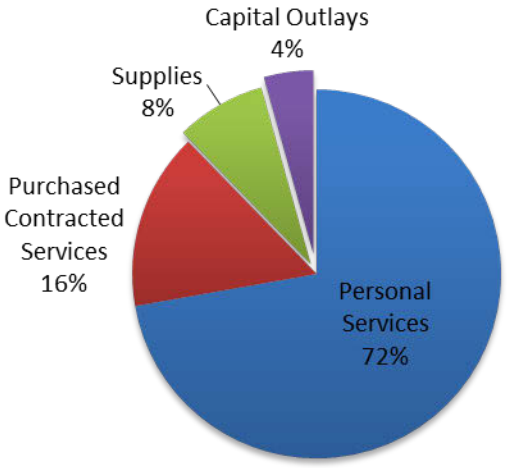
Ongoing	Direct, supervise and coordinate the operations of the Public Works Department to ensure that responsibilities and projects are performed in the most efficient, practical and cost effective manner
Ongoing	Continue to monitor and address service requests and work orders in a timely manner to provide good customer service
Ongoing	Continue and improve maintenance of City right-of-ways, and highway medians
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 14-15	Create Master Design Plan for the Public Works facility to better utilize the limited space the is available

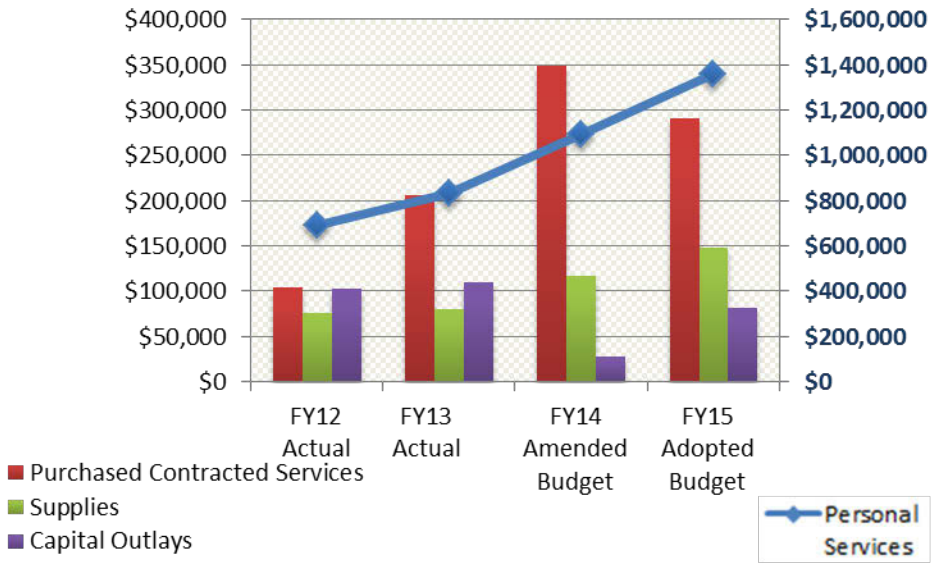
FY 14-15	Purchase of a utility trailer for the inmate day laborers as part of the overall plan for the utilization of the Public Works facility
FY 14-15	Purchase additional equipment and development an overall plan for keeping the City streets clear and are in a good drivable condition during winter weather
FY 14-15	Complete Phase II of the renovations to the Public Works facility and grounds

Public Works	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Public Works Administration	$889,328	$1,082,880	$1,320,919	$1,646,322	24.6%
Community Enhancement	18,883	21,592	25,600	30,175	17.9%
Citywide Building/Property Maintenance	68,349	123,728	242,258	201,576	-16.8%
Total:	$976,560	$1,228,199	$1,588,777	$1,878,073	18.2%



Public Works	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$692,472	$830,428	$1,093,922	$1,356,269	24.0%
Purchased Contracted Services	105,129	207,150	349,272	291,366	-16.6%
Supplies	75,971	80,360	116,683	148,538	27.3%
Capital Outlays	102,988	110,261	28,900	81,900	183.4%
Total:	$976,560	$1,228,199	$1,588,777	$1,878,073	18.2%

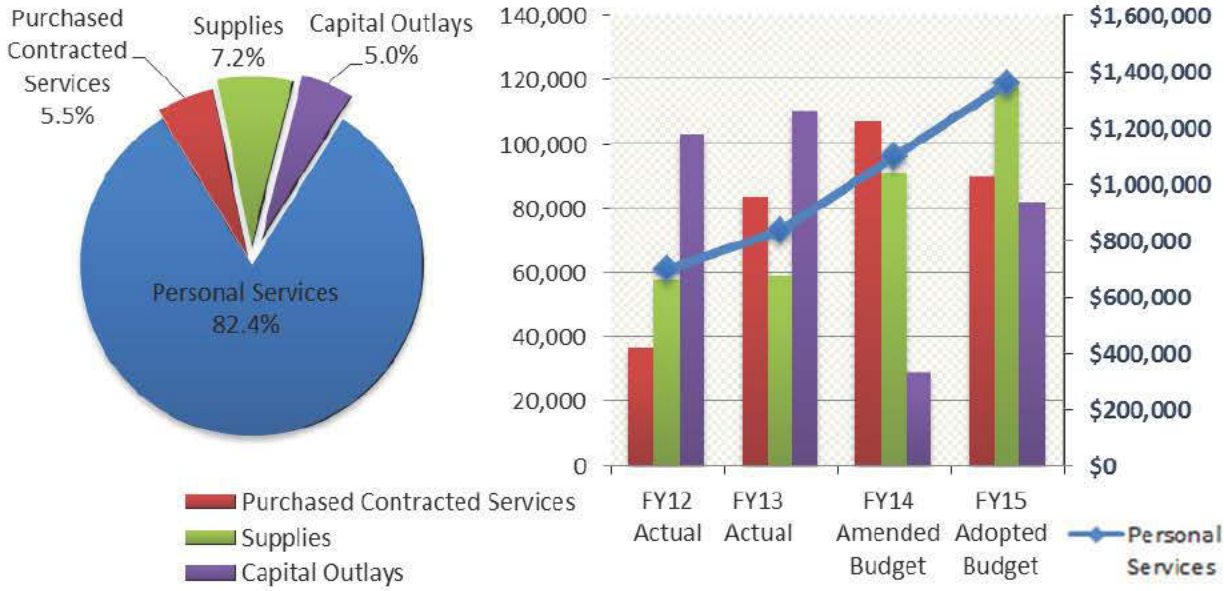




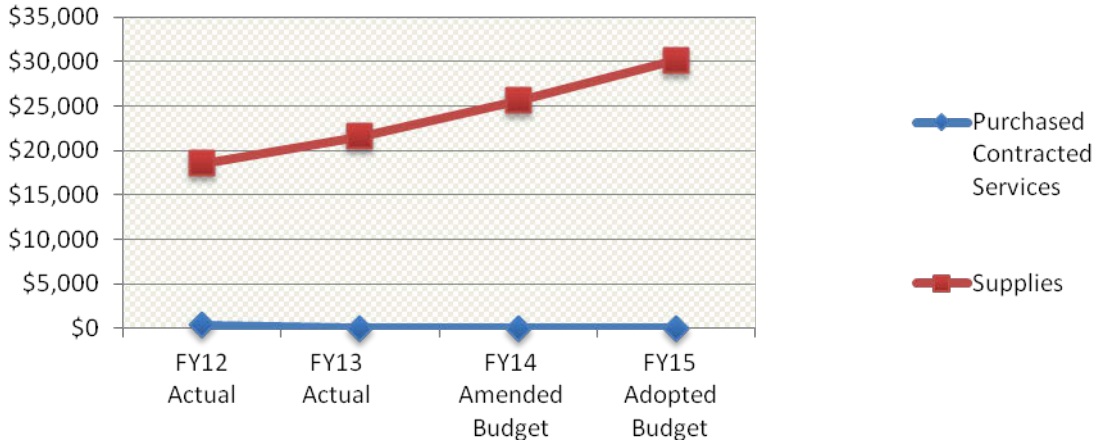
Public Works	FY13		FY14		FY15	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Works Director	1		1		1	
Public Works Deputy Director	1		1		1	
Public Works Supervisor	2		2		2	
Senior Administrative Assistant	1		1		1	
Heavy Equipment Operator	1		1		1	
Maintenance Mechanic	1		1		1	
Maintenance Worker II	8		7		10	
Maintenance Worker I	1	3	1	3		1
Office Assistant		1		1		1
Dumpster Attendant						2
Total Public Works:	16	4	15	4	17	4

Public Works Administration	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Personal Services	$692,472	$830,428	$1,093,922	*$1,356,269	24.0%
Purchased Contracted Services	36,432	83,422	107,014	**89,790	-16.1%
Supplies	57,436	58,768	91,083	**118,363	30.0%
Capital Outlays	102,988	110,261	28,900	***81,900	183.4%
Total	$889,328	$1,082,880	$1,320,919	$1,646,322	24.6%

*Reflects addition of three Maintenance Worker II positions and removal of a Maintenance Worker I position.
**Snow/Ice Removal cost is allocated to Supplies from Purchased Contracted Services in FY 2015.
**Includes addition of a trailer for inmate day laborers.
***Includes replacement of two vehicles.

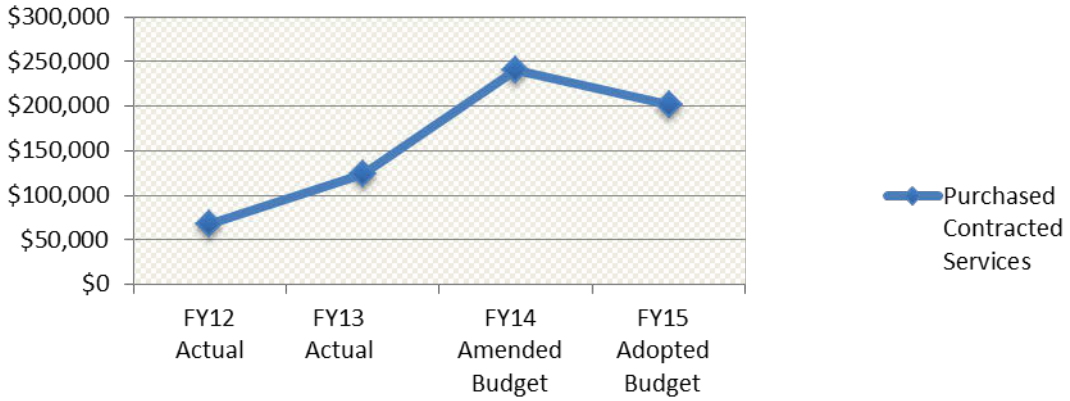


Community Enhancement	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Purchased Contracted Services	$348	$0	$0	$0	N/A
Supplies	18,535	21,592	25,600	30,175	17.9%
Total:	$18,883	$21,592	$25,600	$30,175	17.9%



Citywide Building/Property Maintenance	FY12 Actual	FY13 Actual	FY14 Amended Budget	FY15 Adopted Budget	% Change
Purchased Contracted Services	$68,349	$123,728	$242,258	*$201,576	-16.8%
Total:	$68,349	$123,728	$242,258	$201,576	-16.8%

*Includes Phase 2 Renovation cost for Public Works Complex in FY 2015.
*Reflects removal of HVAC maintenance expense in FY 2015.



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, Rental Vehicle Tax, Police Technology, Mounted Patrol and COPS Fundraiser.

City of Duluth

Greenspace Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**206 Greenspace Program**				
Revenue					
341395	Developer Assessments	$0.00	$0.00	$0.00	$0.00
Department	**6220 Park Areas**				
341395	Developer Assessments	$0.00	$0.00	$0.00	$0.00
Department Total: Park Areas		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Totals		$0.00	$0.00	$0.00	$0.00
Expenses					
Department	**6220 Park Areas**				
522149	Landscaping	$0.00	$0.00	$0.00	$0.00
541100	Land	$0.00	$0.00	$0.00	$0.00
541200	Site Improvements	$0.00	$0.00	$0.00	$0.00
Department Total: Park Areas		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$0.00	$0.00	$0.00	$0.00
Expense Totals		$0.00	$0.00	$0.00	$0.00
Fund Total: Greenspace Program		**$0.00**	**$0.00**	**$0.00**	**$0.00**

City of Duluth

Landscaping/Tree Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**207**	**Landscaping/Tree Fund**			
Revenue					
341395	Developer Assessments	$0.00	$0.00	$0.00	$0.00
391210	Transfer From Fund 100	$0.00	$0.00	$0.00	$0.00
Revenue Totals		$0.00	$0.00	$0.00	$0.00
Expenses					
521303	Maintenance Tech/ Contracts	$0.00	$0.00	$0.00	$0.00
Department	**4226**	**Other Maintenance**			
521300	Technical Services	$0.00	$0.00	$0.00	$0.00
521303	Maintenance Tech/ Contracts	$0.00	$0.00	$0.00	$0.00
522149	Landscaping	$1,452.50	$4,475.00	$1,500.00	$0.00
Department Total: Other Maintenance		**$1,452.50**	**$4,475.00**	**$1,500.00**	**$0.00**
Revenue Totals:		$0.00	$0.00	$0.00	$0.00
Expense Totals		$1,452.50	$4,475.00	$1,500.00	$0.00
Fund Total: Landscaping/Tree Fund		**($1,452.50)**	**($4,475.00)**	**($1,500.00)**	**$0.00**

City of Duluth

Sidewalk Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**208**	**Sidewalk Fund**			
Revenue					
341395	Developer Assessments	$0.00	$0.00	$0.00	$0.00
Revenue Totals		$0.00	$0.00	$0.00	$0.00
Expenses					
Department	**4224**	**Sidewalks & Crosswalks**			
541400	Infrastructure	$0.00	$0.00	$0.00	$8,000.00
Department Total: Sidewalks & Crosswalks		**$0.00**	**$0.00**	**$0.00**	**$8,000.00**
Revenue Totals:		$0.00	$0.00	$0.00	$0.00
Expense Totals		$0.00	$0.00	$0.00	$8,000.00
Fund Total: Sidewalk Fund		**$0.00**	**$0.00**	**$0.00**	**($8,000.00)**

City of Duluth

Public Art Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**209 Public Art**				
Revenue					
371005	Donations	$0.00	$0.00	$1,000.00	$1,000.00
391210	Transfer From Fund 100	$0.00	$0.00	$25,000.00	$5,000.00
Revenue Totals		$0.00	$0.00	$26,000.00	$6,000.00
Expenses					
Department	**6170 Spectator Recreation**				
521300	Technical Services	$0.00	$0.00	$25,000.00	$30,000.00
Department Total: Spectator Recreation		**$0.00**	**$0.00**	**$25,000.00**	**$30,000.00**
Revenue Totals:		$0.00	$0.00	$26,000.00	$6,000.00
Expense Totals		$0.00	$0.00	$25,000.00	$30,000.00
Fund Total: Public Art		**$0.00**	**$0.00**	**$1,000.00**	**($24,000.00)**

City of Duluth

Federal Drug Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**210 Police Federal Drug Fund**				
Revenue					
351360	Sale of Confiscated Property	$0.00	$0.00	$20,000.00	$20,000.00
361000	Interest Income - Checking	$0.00	$0.00	$0.00	$0.00
389000	Miscellaneous Revenue	$0.00	$0.00	$0.00	$0.00
391200	Transfer to Fund 100	$0.00	$0.00	$0.00	$0.00
Revenue Totals		$0.00	$0.00	$20,000.00	$20,000.00
Expenses					
Department	**3210 Police Administration**				
523600	Dues & Professional Fees	$0.00	$0.00	$0.00	$0.00
531104	Supplies	$0.00	$0.00	$0.00	$0.00
531603	Police Equipment	$62,331.40	$13,000.00	$50,000.00	$33,000.00
542100	Machinery	$0.00	$0.00	$0.00	$0.00
542200	Vehicles	$0.00	$0.00	$0.00	$0.00
611000	Transfer to Fund 100	$3,999.00	$2,564.00	$2,800.00	$0.00
Department Total: Police Administration		**$66,330.40**	**$15,564.00**	**$52,800.00**	**$33,000.00**
Department	**3220 Crime Control & Investigation**				
573000	Payments to Others	$0.00	$0.00	$0.00	$0.00
Department Total: Crime Control & Investigation		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$0.00	$0.00	$20,000.00	$20,000.00
Expense Totals		$66,330.40	$15,564.00	$52,800.00	$33,000.00
Fund Total: Police Federal Drug Fund		**($66,330.40)**	**($15,564.00)**	**($32,800.00)**	**($13,000.00)**

City of Duluth

State Drug Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**211**	**Police State Drug Fund**			
Revenue					
351360	Sale of Confiscated Property	$15,812.70	$10,436.11	$15,000.00	$15,000.00
361000	Interest Income - Checking	$0.00	$0.00	$0.00	$0.00
391200	Transfer to Fund 100	$0.00	$0.00	$0.00	$0.00
Revenue Totals		$15,812.70	$10,436.11	$15,000.00	$15,000.00
Expenses					
Department	**3210**	**Police Administration**			
523600	Dues & Professional Fees	$0.00	$0.00	$0.00	$0.00
531603	Police Equipment	$0.00	$43,397.80	$50,000.00	$50,000.00
542100	Machinery	$0.00	$0.00	$0.00	$0.00
573003	Police Seizures in Escrow	$0.00	$0.00	$0.00	$0.00
Department Total: Police Administration		**$0.00**	**$43,397.80**	**$50,000.00**	**$50,000.00**
Revenue Totals:		$15,812.70	$10,436.11	$15,000.00	$15,000.00
Expense Totals		$0.00	$43,397.80	$50,000.00	$50,000.00
Fund Total: Police State Drug Fund		**$15,812.70**	**($32,961.69)**	**($35,000.00)**	**($35,000.00)**

City of Duluth

Rental Vehicle Tax Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**280**	**Rental Motor Vehicle Tax Fund**			
Revenue					
314400	Excise Tax Rental Motor Veh	$34,973.83	$40,336.11	$39,600.00	$34,200.00
361000	Interest Income - Checking	$0.00	$0.00	$0.00	$0.00
391210	Transfer From Fund 100	$0.00	$0.00	$0.00	$0.00
Revenue Totals		$34,973.83	$40,336.11	$39,600.00	$34,200.00
Expenses					
Department	**7550**	**Downtown Development**			
531103	Signs/Banners	$74,022.93	$51,825.00	$65,492.00	$77,700.00
Department Total: Downtown Development		**$74,022.93**	**$51,825.00**	**$65,492.00**	**$77,700.00**
Revenue Totals:		$34,973.83	$40,336.11	$39,600.00	$34,200.00
Expense Totals		$74,022.93	$51,825.00	$65,492.00	$77,700.00
Fund Total: Rental Motor Vehicle Tax Fund		**($39,049.10)**	**($11,488.89)**	**($25,892.00)**	**($43,500.00)**

City of Duluth

Police Technology Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**281 Police Technology Fund**				
Revenue					
361000	Interest Income - Checking	$0.00	$0.00	$0.00	$0.00
391210	Transfer From Fund 100	$66,101.58	$99,280.64	$0.00	$0.00
391276	Transfer from Fund 745	$0.00	$0.00	$112,000.00	$112,000.00
Revenue Totals		$66,101.58	$99,280.64	$112,000.00	$112,000.00
Expenses					
611000	Transfer to Fund 100	$0.00	($9,393.77)	$0.00	$0.00
Department	**9000 Other Financing Uses**				
611000	Transfer to Fund 100	$63,000.00	$100,000.00	$112,000.00	$112,000.00
Department Total: Other Financing Uses		**$63,000.00**	**$100,000.00**	**$112,000.00**	**$112,000.00**
Revenue Totals:		$66,101.58	$99,280.64	$112,000.00	$112,000.00
Expense Totals		$63,000.00	$90,606.23	$112,000.00	$112,000.00
Fund Total: Police Technology Fund		**$3,101.58**	**$8,674.41**	**$0.00**	**$0.00**

City of Duluth

Mounted Patrol Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**580 Mounted Patrol**				
Revenue					
391210	Transfer From Fund 100	$0.00	$0.00	$0.00	$0.00
391221	Transfer from Oper Drive Smart	$3,438.41	$0.00	$0.00	$0.00
391273	Transfer from Fund 581 COPS	$0.00	$7,000.00	$8,000.00	$0.00
Revenue Totals		$3,438.41	$7,000.00	$8,000.00	$0.00
Expenses					
Department	**3230 Mounted Patrol**				
531104	Supplies	$4,529.08	$4,281.73	$8,000.00	$0.00
611000	Transfer to Fund 100	$0.00	$0.00	$0.00	$0.00
Department Total: Mounted Patrol		**$4,529.08**	**$4,281.73**	**$8,000.00**	**$0.00**
Revenue Totals:		$3,438.41	$7,000.00	$8,000.00	$0.00
Expense Totals		$4,529.08	$4,281.73	$8,000.00	$0.00
Fund Total: Mounted Patrol		**($1,090.67)**	**$2,718.27**	**$0.00**	**$0.00**

City of Duluth

COPS Fundraiser Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**581**	**COPS Fundraiser/Donations**			
Revenue					
371005	Donations	$6,332.71	$2,755.04	$5,435.00	$2,500.00
391210	Transfer From Fund 100	$0.00	$0.00	$0.00	$0.00
391221	Transfer from Oper Drive Smart	$25,185.31	$51,936.26	$0.00	$0.00
Revenue Totals		$31,518.02	$54,691.30	$5,435.00	$2,500.00
Expenses					
Department	**3210**	**Police Administration**			
531104	Supplies	$0.00	$0.00	$0.00	$0.00
Department Total: Police Administration		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department	**3225**	**Youth Investigation & Control**			
523500	Travel/Parking	$0.00	$0.00	$0.00	$0.00
531104	Supplies	$23,591.84	$16,648.94	$15,435.00	$10,000.00
611000	Transfer to Fund 100	$0.00	$0.00	$0.00	$0.00
611039	Transfer to Mounted Patrol 580	$0.00	$7,000.00	$8,000.00	$0.00
Department Total: Youth Investigation & Control		**$23,591.84**	**$23,648.94**	**$23,435.00**	**$10,000.00**
Revenue Totals:		$31,518.02	$54,691.30	$5,435.00	$2,500.00
Expense Totals		$23,591.84	$23,648.94	$23,435.00	$10,000.00
Fund Total: COPS Fundraiser/Donations		**$7,926.18**	**$31,042.36**	**($18,000.00)**	**($7,500.00)**

Enterprise Funds are used to report the activity of funds that are supported by fees and contributions for outside users or supporters. Duluth has a single enterprise fund, Stormwater Utility.

City of Duluth

Stormwater Utility Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**506 Stormwater Utility**				
Revenue					
319100	Interest on Delinquent Taxes/Fees	$600.96	$2,395.34	$950.00	$1,630.00
319101	Tax/Fee Penalty	$2,667.26	$4,164.48	$2,300.00	$3,050.00
344260	Stormwater Utility Charges	$775,547.73	$735,546.35	$735,000.00	$775,000.00
344261	Stormwater Utility Charges - 2011	$0.00	$24,579.14	$0.00	$600.00
344262	Stormwater Utility Charges - 2012	$0.00	($2,038.34)	$0.00	$1,100.00
344263	Stormwater Utility Charges - 2013	$0.00	$0.00	$0.00	$0.00
Revenue Totals		$778,815.95	$764,646.97	$738,250.00	$781,380.00
Expenses					
Department	**4320 Stormwater Collection & Disposal**				
511000	Salaries & Wages	$164,223.18	$122,692.12	$181,709.00	$174,672.00
511101	Part Time Salaries & Wages	$665.35	$629.84	$334.00	$0.00
511300	Overtime	$0.00	$945.49	$2,900.00	$3,700.00
512100	Group Insurance	$29,535.99	$30,270.80	$60,965.00	$46,666.00
512200	FICA Tax	$12,333.73	$9,111.33	$14,118.00	$13,363.00
512400	Retirement Contrib/Pension	$2,205.05	$3,495.26	$14,791.00	$12,977.00
521200	Professional Services	$0.00	$0.00	$0.00	$6,000.00
521300	Technical Services	$24,912.16	$9,423.47	$63,000.00	$24,000.00
522202	Vehicle Repairs/Maintenance	$0.00	$1,033.63	$750.00	$750.00
522206	Repairs & Maint - Equipment	$0.00	$0.00	$1,000.00	$1,000.00
522209	Repairs & Maint - Drainage	$18,103.37	$445,033.68	$838,137.00	$700,000.00
522320	Equipment Rental	$0.00	$0.00	$0.00	$0.00
522321	Linen/Uniform Rental Service	$0.00	$352.61	$750.00	$1,125.00
523203	Cell Phones	$0.00	$450.00	$1,580.00	$1,920.00
523602	Bank/Credit Card Fees	$0.00	$0.00	$0.00	$0.00
523700	Certification/ Educ/Training	$0.00	$2,323.00	$2,500.00	$5,000.00
531100	Office Supplies	$15.97	$102.09	$1,700.00	$1,000.00
531104	Supplies	$8,201.42	$18,299.03	$22,195.00	$10,000.00
531270	Fuel & Oil	$0.00	$0.00	$4,950.00	$4,200.00
531600	Small Equipment	$0.00	$0.00	$0.00	$0.00
541200	Site Improvements	$0.00	$0.00	$20,000.00	$20,000.00
542100	Machinery	$0.00	$0.00	$0.00	$0.00
542200	Vehicles	$42,759.92	$67,175.13	$0.00	$0.00
542400	Computers	$0.00	$0.00	$3,000.00	$3,700.00
Department Total: Stormwater Collection & Disposal		**$302,956.14**	**$711,337.48**	**$1,234,379.00**	**$1,030,073.00**
Revenue Totals:		$778,815.95	$764,646.97	$738,250.00	$781,380.00
Expense Totals		$302,956.14	$711,337.48	$1,234,379.00	$1,030,073.00
Fund Total: Stormwater Utility		**$475,859.81**	**$53,309.49**	**($496,129.00)**	**($248,693.00)**

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

City of Duluth

Worker's Compensation Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**600 Worker's Compensation**				
Revenue					
361001	Investment Income	$4,425.18	$5,163.76	$4,800.00	$4,800.00
389000	Miscellaneous Revenue	$0.00	$771.00	$0.00	$0.00
391210	Transfer From Fund 100	$250,000.00	$250,000.00	$250,000.00	$250,000.00
Revenue Totals		$254,425.18	$255,934.76	$254,800.00	$254,800.00
Expenses					
Department	**1555 Risk Management**				
523102	Insurance Workers Comp	$27,069.00	$30,021.00	$36,281.00	$45,000.00
523602	Bank/Credit Card Fees	$291.13	$694.59	$300.00	$150.00
552100	Annual Assessments	$3,929.31	$9,284.87	$11,650.00	$11,650.00
552200	Claims	$41,572.97	($24,923.87)	$9,209.00	$8,500.00
552500	Claims - City Manager	$0.00	$467.40	$100.00	$1,000.00
552501	Claims - City Clerk	$1,463.45	$1,061.10	$405.00	$1,000.00
552502	Claims - Business Office	$2,785.89	$0.00	$405.00	$1,000.00
552503	Claims - Marketing & Public Rel	$0.00	$0.00	$1,000.00	$1,000.00
552504	Claims - Planning & Development	$0.00	$0.00	$1,000.00	$1,000.00
552505	Claims - Parks & Recreation	$4,742.36	$30,830.23	$10,000.00	$15,000.00
552506	Claims - Public Works	$22,553.78	$21,017.97	$20,200.00	$20,000.00
552507	Claims - Police Administration	$0.00	$0.00	$1,000.00	$1,000.00
552508	Claims - CID	$0.00	$0.00	$454.00	$1,000.00
552509	Claims - Dispatch	$0.00	$0.00	$0.00	$1,000.00
552510	Claims - Police Support Services	$1,117.29	$0.00	$1,000.00	$1,000.00
552511	Claims - Court	$0.00	$0.00	$3,500.00	$3,500.00
552512	Claims - Police Uniform	$47,387.85	$77,417.85	$70,946.00	$100,000.00
611000	Transfer to Fund 100	$0.00	$0.00	$0.00	$0.00
Department Total: Risk Management		**$152,913.03**	**$145,871.14**	**$167,450.00**	**$212,800.00**
Revenue Totals:		$254,425.18	$255,934.76	$254,800.00	$254,800.00
Expense Totals		$152,913.03	$145,871.14	$167,450.00	$212,800.00
Fund Total: Worker's Compensation		**$101,512.15**	**$110,063.62**	**$87,350.00**	**$42,000.00**

City of Duluth

Health Reimbursement Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**601**	**Health Reimbursement Account**			
Revenue					
391210	Transfer From Fund 100	$83,748.00	$83,748.00	$83,748.00	$70,000.00
Revenue Totals		$83,748.00	$83,748.00	$83,748.00	$70,000.00
Expenses					
Department	**1555**	**Risk Management**			
512901	Health & Wellness	$0.00	$0.00	$10,000.00	$8,000.00
552101	Administrative Fees	$6,371.00	$7,323.00	$7,200.00	$5,640.00
552200	Claims	$0.00	$0.00	$0.00	$0.00
552500	Claims - City Manager	$415.38	$0.00	$1,471.00	$1,500.00
552501	Claims - City Clerk	$1,000.00	$4,000.00	$2,204.00	$3,000.00
552502	Claims - Business Office	$3,875.20	$3,000.00	$7,789.00	$8,000.00
552503	Claims - Marketing & Public Rel	$1,000.00	$140.00	$1,264.00	$3,000.00
552504	Claims - Planning & Development	$1,000.00	$1,000.00	$5,453.00	$5,500.00
552505	Claims - Parks & Recreation	$3,565.11	$2,499.60	$6,426.00	$7,500.00
552506	Claims - Public Works	$955.29	$1,228.31	$7,951.00	$7,500.00
552507	Claims - Police Administration	$255.82	$0.00	$1,786.00	$1,500.00
552508	Claims - CID	$1,679.44	$0.00	$7,502.00	$3,000.00
552509	Claims - Dispatch	$1,000.00	$1,000.00	$1,108.00	$3,000.00
552510	Claims - Police Support Services	$1,132.91	$4,848.51	$8,481.00	$10,000.00
552511	Claims - Court	$2,000.00	$1,000.00	$3,509.00	$3,500.00
552512	Claims - Police Uniform	$4,626.72	$9,484.35	$11,604.00	$15,000.00
Department Total: Risk Management		**$28,876.87**	**$35,523.77**	**$83,748.00**	**$85,640.00**
Revenue Totals:		$83,748.00	$83,748.00	$83,748.00	$70,000.00
Expense Totals		$28,876.87	$35,523.77	$83,748.00	$85,640.00
Fund Total: Health Reimbursement Account		**$54,871.13**	**$48,224.23**	**$0.00**	**($15,640.00)**

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. 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

Municipal Court Fund

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**745**	**Municipal Court Fund**			
Revenue					
351170	Court Fines	$0.00	$0.00	$3,104,000.00	$2,984,000.00
351200	Bonds & Forfeitures	$0.00	$0.00	$215,000.00	$205,000.00
Revenue Totals		$0.00	$0.00	$3,319,000.00	$3,189,000.00
Expenses					
Department	**2000**	**Municipal Court**			
523801	Software Licenses	$0.00	$0.00	$14,000.00	$14,000.00
572001	Peace Officers A & B	$0.00	$0.00	$88,000.00	$88,000.00
572002	Peace Officer Training	$0.00	$0.00	$150,000.00	$153,000.00
572003	Local Victim Assistance	$0.00	$0.00	$82,000.00	$82,000.00
572004	Georgia Crime Victims	$0.00	$0.00	$3,000.00	$3,000.00
572005	Brain & Spinal Injury	$0.00	$0.00	$8,000.00	$6,000.00
572006	Crime Lab Fee	$0.00	$0.00	$3,000.00	$3,000.00
572007	Jail Construction	$0.00	$0.00	$162,000.00	$165,000.00
572008	County Drug Abuse	$0.00	$0.00	$23,000.00	$28,000.00
572009	IDF	$0.00	$0.00	$165,000.00	$165,000.00
572010	Drivers Education Fund	$0.00	$0.00	$72,000.00	$20,000.00
573001	Cash Bond Refund	$0.00	$0.00	$147,000.00	$150,000.00
611000	Transfer to Fund 100	$0.00	$0.00	$2,290,000.00	$2,200,000.00
611013	Transfer to 281 Police Tech Fund	$0.00	$0.00	$112,000.00	$112,000.00
Department Total: Municipal Court		**$0.00**	**$0.00**	**$3,319,000.00**	**$3,189,000.00**
Revenue Totals:		$0.00	$0.00	$3,319,000.00	$3,189,000.00
Expense Totals		$0.00	$0.00	$3,319,000.00	$3,189,000.00
Fund Total: Municipal Court Fund		**$0.00**	**$0.00**	**$0.00**	**$0.00**

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

Downtown Development Authority

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**700**	**Downtown Development Authority**			
Revenue					
331352	Federal Grant LCI	$0.00	$0.00	$0.00	$0.00
336001	CID	$0.00	$0.00	$0.00	$0.00
347300	Red Clay/ Eddie Owen Presents	$0.00	$295.00	$0.00	$0.00
361000	Interest Income - Checking	$1,016.24	$789.82	$750.00	$540.00
361001	Investment Income	$12.79	$0.00	$0.00	$0.00
371005	Donations	$0.00	$25,000.00	$0.00	$25,000.00
389000	Miscellaneous Revenue	$94,329.90	$94,407.72	$0.00	$0.00
391210	Transfer From Fund 100	$668,214.43	$667,536.22	$668,213.00	$837,879.00
391232	Transfer from Fund 350	$0.00	$0.00	$0.00	$0.00
391233	Transfer from Fund 360	$0.00	$0.00	$0.00	$0.00
392200	Sale of Property/ Capital Assets	$0.00	$0.00	$0.00	$0.00
Revenue Totals		$763,573.36	$788,028.76	$668,963.00	$863,419.00
Expenses					
Department	**6191**	**Red Clay Renovations**			
521200	Professional Services	$11,154.00	$0.00	$0.00	$0.00
541200	Site Improvements	$17,700.00	$137,827.18	$128,000.00	$10,000.00
Department Total: Red Clay Renovations		**$28,854.00**	**$137,827.18**	**$128,000.00**	**$10,000.00**
Department	**7550**	**Downtown Development**			
521200	Professional Services	$0.00	$3,000.00	$6,643.00	$0.00
522310	Rental of Land & Buildings	$0.00	$0.00	$0.00	$0.00
523300	Advertising/Public Notices	$0.00	$0.00	$0.00	$0.00
523301	Advertising/Promotions	$0.00	$0.00	$0.00	$60,000.00
523602	Bank/Credit Card Fees	$40.16	$0.00	$0.00	$0.00
523700	Certification/ Educ/Training	$1,452.74	$1,290.00	$1,500.00	$1,500.00
523850	Contract Labor	$0.00	$65,625.00	$80,000.00	$104,000.00
531102	Building Supplies	$0.00	$0.00	$0.00	$0.00
541100	Land	$0.00	$0.00	$0.00	$0.00
575000	Loss on Disposal - Fixed Assets	$0.00	$0.00	$0.00	$0.00
582100	Bond Interest	$554,978.96	$482,293.25	$218,207.00	$193,879.00
584000	Issuance Costs	$27,804.82	$0.00	$1,815.00	$0.00
611046	Transfer to Fund 340	$752,923.05	$0.00	$0.00	$0.00
Department Total: Downtown Development		**$1,337,199.73**	**$552,208.25**	**$308,165.00**	**$359,379.00**

City of Duluth

Downtown Development Authority

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Department	**7551**	**Pedestrian Walkway**			
521200	Professional Services	$0.00	$0.00	$0.00	$0.00
541200	Site Improvements	$0.00	$0.00	$0.00	$0.00
Department Total: Pedestrian Walkway		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department	**7552**	**Livable Center Initiative**			
521200	Professional Services	$0.00	$0.00	$0.00	$0.00
541200	Site Improvements	$0.00	$0.00	$0.00	$0.00
Department Total: Livable Center Initiative		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department	**7553**	**Downtown Facade Imp**			
521200	Professional Services	$0.00	$0.00	$0.00	$0.00
541200	Site Improvements	$0.00	$3,686.31	$10,000.00	$35,000.00
Department Total: Downtown Facade Imp		**$0.00**	**$3,686.31**	**$10,000.00**	**$35,000.00**
Revenue Totals:		$763,573.36	$788,028.76	$668,963.00	$863,419.00
Expense Totals		$1,366,053.73	$693,721.74	$446,165.00	$404,379.00
Fund Total: Downtown Development Authority		**($602,480.37)**	**$94,307.02**	**$222,798.00**	**$459,040.00**

City of Duluth

Urban Redevelopment Authority

Account Number	Description	2012 Actual	2013 Actual	2014 Amended Budget	2015 Adopted Budget
Fund	**770 Urban Redevelopment**				
Revenue					
361000	Interest Income - Checking	$0.00	$0.00	$0.00	$0.00
361001	Investment Income	$0.00	$0.00	$0.00	$0.00
391200	Transfer to Fund 100	$0.00	$0.00	$0.00	$0.00
391210	Transfer From Fund 100	$767,625.00	$708,583.01	$710,323.00	$1,007,203.00
391230	Transfer from SPLOST 2005	$312,205.00	$315,267.50	$312,858.00	$15,000.00
391232	Transfer from Fund 350	$0.00	$0.00	$0.00	$0.00
391235	Transfer from SPLOST 2001	$0.00	$0.00	$0.00	$0.00
Revenue Totals		$1,079,830.00	$1,023,850.51	$1,023,181.00	$1,022,203.00
Expenses					
523601	Management Fees	$0.00	$0.00	$0.00	$0.00
523602	Bank/Credit Card Fees	$0.00	$0.00	$0.00	$0.00
582300	Interest Expense	$437,634.30	$338,033.89	$228,186.00	$210,782.00
Department	**1595 General Administration Fees**				
523602	Bank/Credit Card Fees	$0.00	$0.00	$0.00	$0.00
Department Total: General Administration Fees		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department	**7320 Urban Redevelopment**				
582100	Bond Interest	$0.00	$0.00	$0.00	$0.00
Department Total: Urban Redevelopment		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department	**8000 Debt Service**				
584000	Issuance Costs	$23,789.30	$129,829.21	$9,921.00	$0.00
Department Total: Debt Service		**$23,789.30**	**$129,829.21**	**$9,921.00**	**$0.00**
Department	**9000 Other Financing Uses**				
611000	Transfer to Fund 100	$0.00	$0.00	$0.00	$0.00
611015	Transfer to City Hall Build	$0.00	$0.00	$0.00	$0.00
611047	Transfer to Fund 350	$0.00	$0.00	$0.00	$0.00
Department Total: Other Financing Uses		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenue Totals:		$1,079,830.00	$1,023,850.51	$1,023,181.00	$1,022,203.00
Expense Totals		$461,423.60	$467,863.10	$238,107.00	$210,782.00
Fund Total: Urban Redevelopment		**$618,406.40**	**$555,987.41**	**$785,074.00**	**$811,421.00**

Capital Improvements

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.

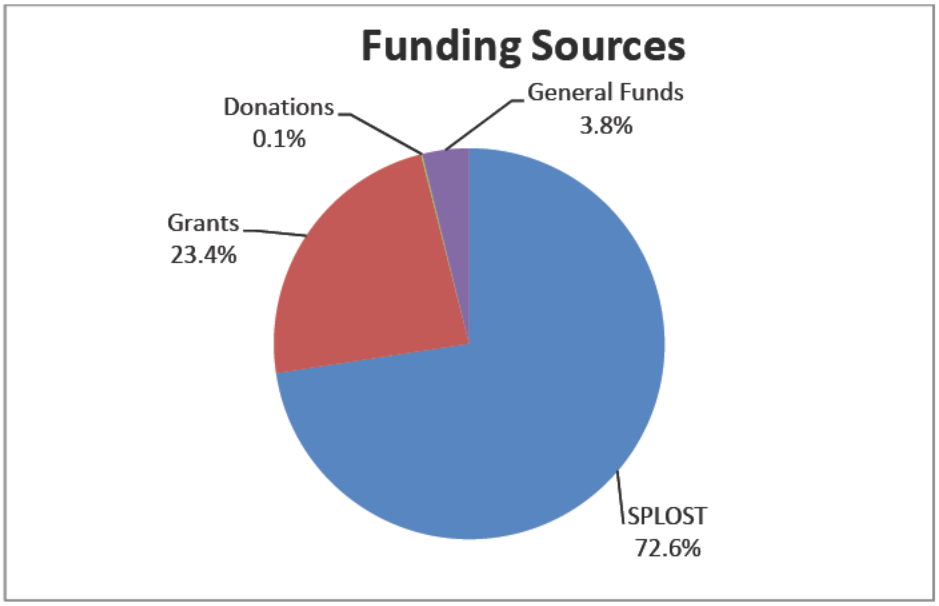
- Most directly benefit the community,
- Support all departments,
- Yield the highest return-on-investment,
- Maintain the department heads' rankings,
- Are the least costly, when project rankings are tied.

Budget

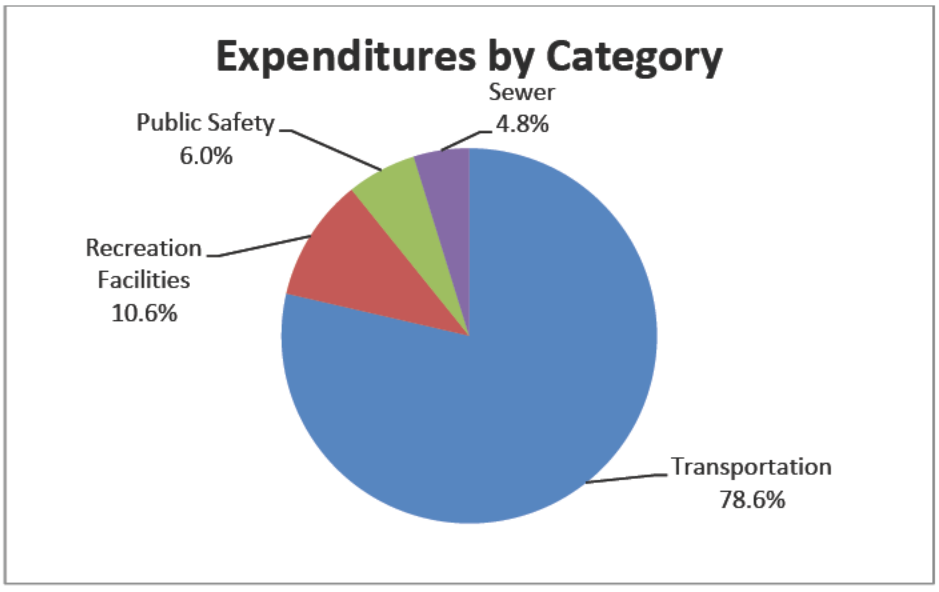
The capital improvement budget is the City's annual appropriation for capital spending and is legally adopted by the Mayor and Council. The budget authorizes specific projects and appropriates specific funding for those projects. The capital improvement budget provides legal authority to proceed with 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.

Over the past several years, funding for capital projects has been largely done with the Special Local Option Sales Tax (SPLOST). Grants provide another source of funding for the Transportation capital projects. Generally, funds from the General Fund operating budget are used sparingly for capital projects.



The City continues its commitment to furnish and maintain its capital assets, such as roadways, parks, public safety and other public infrastructures. In the FY 2015 budget, Transportation capital projects account over $21 million of the total $29 million CIP budget.



The following section provides a detailed narrative of each capital project with its entire life-to-date budget (funding sources and project costs) and operating budget impact.

Project Name (Number): ST-32 Transportation and Infrastructure Improvements (320025)

Project Category: Transportation

Project Description:

This capital project is established to preserve, rejuvenate and reconstruct roads throughout the City based on the street evaluation report. The City of Duluth's goal is to increase the average Pavement Condition Index (PCI) for all streets in the City from a score of 46 (2012 average rating) to 70.



Project Length: Recurring

Operating Budget Impact:

No additional operating costs are associated with this project. With the focus on street preservation, potential savings could occur due to longer lives of the City's streets.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2005	$450,701						$450,701
SPLOST 2009	$1,424,204	$527,807					$1,952,011
SPLOST 2014		$250,000	$700,000	$700,000	$700,000	$102,268	$2,452,268
Grants (LMIG)	$334,738						$334,738
Total	$2,209,643	$777,807	$700,000	$700,000	$700,000	$102,268	$5,189,718

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services	$50,000						$50,000
Infrastructure	$2,010,562	$926,888	$700,000	$700,000	$700,000	$102,268	$5,139,718
Machinery/Equipment							$0
Contingency							$0
Total	$2,060,562	$926,888	$700,000	$700,000	$700,000	$102,268	$5,189,718

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

* A FY2015 budget request of removing $237,989 of SPLOST 2009 funds due to an estimated shortfall in total SPLOST 2009 funds to be collected.

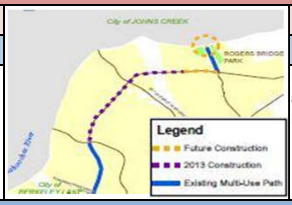
* A FY2015 budget request of adding $2,452,267.86 of SPLOST 2014 funds.

Project Name (Number): CD-20 Western Gwinnett Bikeway (390001.0520)

Project Category: Transportation

Project Description:

This capital project will complete Phase I & II of the development of the Western Gwinnett Bikeway within the City limits of Duluth. Phase I & II covers North Berkeley Lake Road to Rogers Bridge Road. Phase III, Rogers Bridge Road to the northern City limit along Peachtree Industrial Boulevard, is in new project CD-67.



Project Length: 2000 - 2015

Operating Budget Impact:

Maintenance costs will be approximately $2,000 annually, to be budgeted by the Department of Public Works.

Funding Sources:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
SPLOST 2005	$525,582						$525,582
SPLOST 2009	$366,235	$108,183					$474,418
General Fund	$289,626						$289,626
Total	$1,181,443	$108,183	$0	$0	$0	$0	$1,289,626

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services	$250,000						$250,000
Infrastructure	$931,443	$108,183					$1,039,626
Machinery/Equipment							$0
Contingency							$0
Total	$1,181,443	$108,183	$0	$0	$0	$0	$1,289,626

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel	$1,000	$1,000	$1,000	$1,000	$1,000	$5,000
Other Operating Costs	$100	$100	$500	$500	$1,000	$2,200
Total	$1,100	$1,100	$1,500	$1,500	$2,000	$7,200

Project Name (Number): CD-46 SR 120 Realignment, Sidewalks, and Gateway (320013)

Project Category: Transportation

Project Length: 2003 - 2017

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:

Normal City maintenance of street, sidewalks, and curb & gutter will be required.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2001	$68,249						$68,249
SPLOST SR120	$442,682	$355,160	$505,160	$499,408			$1,802,410
Grants (Federal LCI)	$95,533						$95,533
Total	$606,464	$355,160	$505,160	$499,408	$0	$0	$1,966,192

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services	$356,306	$55,160	$55,160				$466,626
Infrastructure	$250,158	$300,000	$450,000	$499,408			$1,499,566
Machinery/Equipment							$0
Contingency							$0
Total	$606,464	$355,160	$505,160	$499,408	$0	$0	$1,966,192

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

* A FY2015 budget request of removing $273,000 of SPLOST 2009 funds due to an estimated shortfall in total SPLOST 2009 funds to be collected.

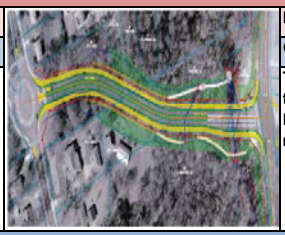
Project Name (Number): CD-47 Hospital Connector Road/George Rogers Avenue (390003.0550)

Project Category: Transportation

Project Length: 2003 - 2017

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 the 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.

Funding Sources:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
SPLOST 2001	$179,167						$179,167
SPLOST 2005		$235,983					$235,983
SPLOST 2009	$44,260	$157,322	$120,000	$80,000			$401,582
Grants (Federal LCI)	$122,505	$1,572,000	$480,000	$320,000			$2,494,505
General Fund	$108,350	$45,060					$153,411
Total	$454,283	$2,010,365	$600,000	$400,000	$0	$0	$3,464,648

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land	$14,550	$1,765,000					$1,779,550
Professional Services	$337,867	$45,365					$383,232
Infrastructure	$101,866	$200,000	$600,000	$400,000			$1,301,866
Machinery/Equipment							$0
Contingency							$0
Total	$454,283	$2,010,365	$600,000	$400,000	$0	$0	$3,464,648

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel				$1,000	$1,000	$2,000
Other Operating Costs				$100	$100	$200
Total	$0	$0	$0	$1,100	$1,100	$2,200

Project Name (Number): CD-55 Davenport Road Extension (390003.0557)

Project Category: Transportation

Project Description:

This capital project will improve the existing roadway of Davenport Road by completing its extension to Hill Street and Main Street and closing the existing skewed railroad crossing. Improvements will also include sidewalks, curb and gutter, and resurfacing of the street.



Project Length: 2004 - 2017

Operating Budget Impact:

Normal City maintenance of street, sidewalks, and curb & gutter will be required.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2001	$82,563						$82,563
SPLOST 2005	$31,617	$40,060					$71,677
SPLOST 2009	$1,100,200						$1,100,200
SPLOST 2014		$1,000,000	$1,500,000	$500,000			$3,000,000
Grants (Federal LCI)	$42,258						$42,258
Norfolk Southern Donation			$35,000				$35,000
General Fund	$350,922						$350,922
Total	$1,607,560	$1,040,060	$1,535,000	$500,000	$0	$0	$4,682,620

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land	$1,451,122	$1,000,000					$2,451,122
Professional Services	$156,438	$40,060					$196,498
Infrastructure			$1,535,000	$500,000			$2,035,000
Machinery/Equipment							$0
Contingency							$0
Total	$1,607,560	$1,040,060	$1,535,000	$500,000	$0	$0	$4,682,620

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel				$500	$500	$1,000
Other Operating Costs				$100	$100	$200
Total	$0	$0	$0	$600	$600	$1,200

* A FY2015 budget request of adding $35,000 to be contributed by Norfolk Southern.

* A FY2015 budget request of adding $3,000,000 of SPLOST 2014 funds.

* A FY2015 budget request of removing $284,558.29 of SPLOST 2009 funds due to an estimated shortfall in total SPLOST 2009 funds to be collected.

Project Name (Number): CD-60 Buford Highway Medians (340002)

Project Category: Transportation

Project Description:

This capital project is the first phase of infrastructure improvements along Buford Highway, from Davenport Road to SR120, to encourage redevelopment, pedestrian accessibility, and visual improvements. The proposed project is consistent with the City's long range goals for economic development.



Project Length: 2009 - 2016

Operating Budget Impact:

Landscaping installed within the Buford Highway medians will require ongoing maintenance costs.

Funding Sources:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
SPLOST 2005	$101,955	$26,315					$128,270
SPLOST 2009	$42,270	$17,730					$60,000
Grants (Federal TE)		$150,000	$300,000				$450,000
Total	$144,225	$194,045	$300,000	$0	$0	$0	$638,270

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services							$0
Infrastructure	$144,225	$194,045	$300,000				$638,270
Machinery/Equipment							$0
Contingency							$0
Total	$144,225	$194,045	$300,000	$0	$0	$0	$638,270

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel						$0
Other Operating Costs			$2,500	$2,500	$2,500	$7,500
Total	$0	$0	$2,500	$2,500	$2,500	$7,500

Project Name (Number): CD-65 Pleasant Hill & Buford Highway Interchange (320034)

Project Category: Transportation

Project Description:

This capital project includes new lighting, landscaping, sidewalks, wayfinding signage and additional beautification to the Pleasant Hill/ Buford Highway interchange area.



Project Length: 2014 - 2017

Operating Budget Impact:

Maintenance of landscaping installed within the interchange will require ongoing utility and landscaped maintenance costs.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2014		$100,000	$100,000				$200,000
Grants (State Billboard - GDOT)			$500,000	$500,000			$1,000,000
Total	$0	$100,000	$600,000	$500,000	$0	$0	$1,200,000

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services		$100,000	$100,000				$200,000
Infrastructure			$500,000	$500,000			$1,000,000
Machinery/Equipment							$0
Contingency							$0
Total	$0	$100,000	$600,000	$500,000	$0	$0	$1,200,000

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel						$0
Other Operating Costs				$15,000	$15,000	$30,000
Total	$0	$0	$0	$15,000	$15,000	$30,000

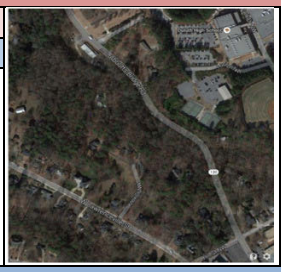
* A FY2015 budget request of adding $200,000 of SPLOST 2014 funds as the match for the State Billboard Grant 20% match.

Project Name (Number): CD-66 Abbotts Bridge Road Improvements (320032)

Project Category: Transportation

Project Description:

This project will include roadway and drainage improvements. Initial work will begin on Phase I - Hill Street to George Roger's Avenue. The improvements will include sidewalks, multiuse trail, curb and gutter, drainage, street lights, and new wayfinding signs. Phase II - Buford Highway to Clairborne Drive and Phase III - George Roger's Avenue to Albion Farm Road work will be done as long as funds are available. This is a joint City/County SPLOST project with a match of19% to be funded by the City.



Project Length: 2015 - 2018

Operating Budget Impact:

Normal City maintenance of street, sidewalks, and curb & gutter will be required.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2014		$15,966	$31,933	$185,166	$226,658		$459,723
City/County SPLOST 2014		$84,034	$168,067	$974,557	$1,192,937		$2,419,595
Total	$0	$100,000	$200,000	$1,159,723	$1,419,595	$0	$2,879,318

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services		$100,000	$200,000	$159,723			$459,723
Infrastructure				$1,000,000	$1,419,595		$2,419,595
Machinery/Equipment							$0
Contingency							$0
Total	$0	$100,000	$200,000	$1,159,723	$1,419,595	$0	$2,879,318

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel					$500	$500
Other Operating Costs					$100	$100
Total	$0	$0	$0	$0	$600	$600

* A FY2015 budget request of adding $459,723 of SPLOST 2014 funds as the match for the joint City/County SPLOST 2014 funds.

** A FY2015 budget request of adding $2,419,594.74 of joint City/County SPLOST 2014 funds.

Project Name (Number): CD-67 Western Gwinnett Bikeway Phase III (320033)

Project Category: Transportation

Project Length: 2015 - 2017

Project Description:

This capital project will complete the development of the Western Gwinnett Bikeway within the City limits of Duluth from Rogers Bridge Road to the northern City limit along Peachtree Industrial Boulevard. This is a joint City/County SPLOST project with the 19% City match less than anticipated due to the availability of federal monies. The project will be managed by the County so the budget only includes the City's share.



Operating Budget Impact:

Maintenance costs will be approximately $2,000 annually, to be budgeted by the Department of Public Works.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2014		$46,759	$46,759	$46,759			$140,277
Total	$0	$46,759	$46,759	$46,759	$0	$0	$140,277

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services							$0
Infrastructure		$46,759	$46,759	$46,759			$140,277
Machinery/Equipment							$0
Contingency							$0
Total	$0	$46,759	$46,759	$46,759	$0	$0	$140,277

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel				$750	$750	$1,500
Other Operating Costs				$100	$100	$200
Total	$0	$0	$0	$850	$850	$1,700

* FY2015 budget request of adding $140,277 of SPLOST 2014 funds as the match for the joint City/County SPLOST 2014 funds.

Project Name (Number): PK-33 Rogers Bridge Park (320026)

Project Category: Recreation Facilities

Project Length: 2010 - 2018

Project Description:

This capital project will fund the development of a multiuse park off Rogers Bridge Road, bordered by the Chattahoochee River. The master park plan, dog park and canoe ramp portions of this project have been completed. The next phase of the project includes a new restroom facility and security cameras. Bridge rehabilitation, a playground and improved parking are in consideration for future enhancements.



Operating Budget Impact:

Additional supplies, utilities, water, and maintenance costs will be required for the new restroom facility.

Funding Sources:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
SPLOST 2009		$90,000	$300,000				$390,000
Total	$0	$90,000	$300,000	$0	$0	$0	$390,000

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services							$0
Infrastructure-Restroom Facility		$80,000	$300,000				$380,000
Machinery/Equipment-Iron Sky		$10,000					$10,000
Contingency							$0
Total	$0	$90,000	$300,000	$0	$0	$0	$390,000

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel			$1,000	$1,000	$1,000	$3,000
Other Operating Costs			$1,500	$1,500	$1,500	$4,500
Total	$0	$0	$2,500	$2,500	$2,500	$7,500

Project Name (Number): PK-36 Park Improvements (320031)

Project Category: Recreation Facilities

Project Description:

This capital project is for various improvements to all City of Duluth parks. The initial improvements included replacement of the Bunten Road activity building roof, a new playground structure at Bunten Road, and improvements to the Bunten Road park irrigation system. Currently underway are installation of new city-wide park signage, resurfacing of the paved Bunten Road trail, and Bunten Road parking infrastructure improvements, including stadium seating.



Project Length: 2013 - 2015

Operating Budget Impact:

No additional operating costs are associated with this project.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2009	$395,584	$1,051,284					$1,446,868
Total	$395,584	$1,051,284	$0	$0	$0	$0	$1,446,868

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services							$0
Infrastructure							
Bunten Road Trail	$170,062	$446,806					$616,868
Bunten Road Parking Lot	$100,123	$579,877					$680,000
Machinery/Equipment-Signage	$125,399	$24,601					$150,000
Contingency							$0
Total	$395,584	$1,051,284	$0	$0	$0	$0	$1,446,868

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

* A budget request of adding $410,000 of unallocated SPLOST 2009 funds for Bunten Park Parking Lot & Trail Improvements.

Project Name (Number): PK-27 Scott Hudgens Park (320012)

Project Category: Recreation Facilities

Project Description:

This capital project is for the construction of a 2nd restroom in Scott Hudgens Park. To improve traffic flow after the southern vehicle access point to the park is eliminated, improvements for ingress, egress, and parking have also been added to the project.



Project Length: 2014 - 2016

Operating Budget Impact:

An increase in park supplies, utilities and maintenance costs can be expected for the new restroom facility. A minimal increase in maintenance costs for the improved parking will be needed.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2009		$250,000	$600,000				$850,000
Total	$0	$250,000	$600,000	$0	$0	$0	$850,000

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services							$0
Infrastructure							
Restroom Facility			$350,000				$350,000
Parking Improvements		$250,000	$250,000				$500,000
Machinery/Equipment							$0
Contingency							$0
Total	$0	$250,000	$600,000	$0	$0	$0	$850,000

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel			$1,500	$1,500	$1,500	$4,500
Other Operating Costs			$1,600	$1,600	$1,600	$4,800
Total	$0	$0	$3,100	$3,100	$3,100	$9,300

* A FY2015 budget amendment of adding $550,000 of unallocated SPLOST 2009 funds for ingress/egress/parking improvements at Scott Hudgens Park.

Project Name (Number): PK-29 Taylor Park Improvements (320016)

Project Category: Recreation Facilities

Project Length: 2014 - 2015



Project Description:

This capital project is for improvements to the Taylor Park fountain and the construction of a new fountain control room. Installation of an UgMo irrigation system at Taylor Park has been added to this project.

Operating Budget Impact:

No additional operating costs are associated with this project. It is anticipated that water usage will decrease with the installation of the UgMo irrigation system.

Funding Sources:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
SPLOST 2009	$19,450	$180,550					$200,000
Total	$19,450	$180,550	$0	$0	$0	$0	$200,000

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services							$0
Infrastructure							
Pump House		$101,900					$101,900
Fountain	$1,000	$78,650					$79,650
Machinery/Equipment-Irrigation	$18,450						$18,450
Contingency							$0
Total	$19,450	$180,550	$0	$0	$0	$0	$200,000

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): PD-20 SPLOST Vehicles (320027)

Project Category: Public Safety

Project Length: Recurring



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.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2009	$1,000,000						$1,000,000
SPLOST 2014		$325,000	$150,000	$118,250			$593,250
General Fund	$48,128						$48,128
Total	$1,048,128	$325,000	$150,000	$118,250	$0	$0	$1,641,378

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services							$0
Infrastructure							$0
Machinery/Equipment	$1,048,128	$325,000	$150,000	$118,250			$1,641,378
Contingency							$0
Total	$1,048,128	$325,000	$150,000	$118,250	$0	$0	$1,641,378

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

* A FY2015 budget request of adding $593,250.19 of SPLOST 2014 funds.

* $325,000 of SPLOST 2014 funds are expected to be spent in FY2015 for the purchase of 10 Public Safety vehicles and equipment.

Project Name (Number): CD-62 Water/Sewer Improvements on Buford Highway (320022)

Project Category: Sewer

Project Length: 2010 - 2016

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.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2009	$12,020	$400,000	$428,862				$840,882
Total	$12,020	$400,000	$428,862	$0	$0	$0	$840,882

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services							$0
Infrastructure	$12,020	$400,000	$428,862				$840,882
Machinery/Equipment							$0
Contingency							$0
Total	$12,020	$400,000	$428,862	$0	$0	$0	$840,882

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

* FY2015 budget request of transferring $77,187 of SPLOST 2009 funds to CD-64 The Block.

Project Name (Number): CD-64 The Block (320030)

Project Category: Sewer

Project Length: 2012 - 2016

Project Description:

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



Operating Budget Impact:

No additional operating costs are associated with this project.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2009		$50,000	$100,000				$150,000
SPLOST SR120	$30,000						$30,000
General Fund	$108,640	$100,000	$72,460				$281,100
Total	$138,640	$150,000	$172,460	$0	$0	$0	$461,100

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land							$0
Professional Services	$4,382	$50,000	$25,618				$80,000
Infrastructure	$134,258	$100,000	$146,842				$381,100
Machinery/Equipment							$0
Contingency							$0
Total	$138,640	$150,000	$172,460	$0	$0	$0	$461,100

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

* A FY2015 budget request of adding $77,187 of SPLOST 2009 funds transferred from CD-62 Water/Sewer Improvements on Buford Highway.

* A FY2015 budget request of adding the remaining $22,813 of unallocated SPLOST 2009 Sewer funds.

Project Name (Number): CA-24 Downtown Parking (320019)

Project Category: Parking Facilities

Project Length: 2011 - 2018

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 II currently underway.



Operating Budget Impact:

A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY15*	FY16	FY17	FY18	FY19	Total
SPLOST 2009	$876,615	$318,747					$1,195,362
SPLOST 2014		$118,723	$581,277				$700,000
Total	$876,615	$437,470	$581,277	$0	$0	$0	$1,895,363

Project Costs:	Prior Years	FY15	FY16	FY17	FY18	FY19	Total
Land	$736,626						$736,626
Professional Services	$21,704	$65,796					$87,500
Infrastructure	$118,286	$350,000	$581,277				$1,049,563
Machinery/Equipment-Signage		$21,674					$21,674
Contingency							$0
Total	$876,615	$437,470	$581,277	$0	$0	$0	$1,895,363

Operating Budget Impact:	FY15	FY16	FY17	FY18	FY19	Total
Personnel			$500	$500	$500	$1,500
Other Operating Costs			$100	$100	$100	$300
Total	$0	$0	$600	$600	$600	$1,800

* A FY2015 budget request of adding $240,000 of unallocated SPLOST 2009 funds for Main Street parking modifications.

* A FY2015 budget request of adding $56,276.92 of unallocated SPLOST 2009 funds for parking along Main Street to Brock Road.

* A FY2015 budget request of adding $700,000 of SPLOST 2014 funds for parking along Main Street to Brock Road..

5-Year Capital Improvements Program

The City's five-year capital improvement program 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 City's 2015-2019 five-year capital improvements budget has been developed with the following assumptions:

- The CIP does not include any SPLOST funding beyond the current SPLOST 2014 program.
- The CIP does not include the use of any debt, loans, or bonds.
- Proposed SPLOST 2014 funds are estimates only.
- Proposed project costs are estimates only.

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

City of Duluth

Capital Improvement Projects

5-Year Plan

Summary of Projects by Category

Transportation	FY15	FY16	FY17	FY18	FY19	Total
Transportation and Infrastructure Improvements (ST-32)	926,888	700,000	700,000	700,000	102,268	3,129,155
Western Gwinnett Bikeway (CD-20)	108,183	-	-	-	-	108,183
SR 120 Realignment (CD-46)	355,160	505,160	499,408	-	-	1,359,728
Hospital Connector Road/George Rogers Avenue (CD-47)	2,010,365	600,000	400,000	-	-	3,010,365
Davenport Road improvements (CD-55)	1,040,060	1,535,000	500,000	-	-	3,075,060
Buford Highway Medians (CD-60)	194,045	300,000	-	-	-	494,045
Pleasant Hill/Buford Highway Intersection (CD-65)	100,000	600,000	500,000	-	-	1,200,000
Abbotts Bridge Road Improvements (CD-66)	100,000	200,000	1,159,723	1,419,595	-	2,879,318
Western Gwinnett Bikeway Phase III (CD-67)	46,759	46,759	46,759	-	-	140,277
	$ 4,881,460	$ 4,486,919	$ 3,805,890	$ 2,119,595	$ 102,268	$ 15,396,132

Recreation Facilities	FY15	FY16	FY17	FY18	FY19	Total
Rogers Bridge Park (PK-33)	90,000	300,000	-	-	-	390,000
Park Improvements (PK-36)	1,051,284	-	-	-	-	1,051,284
Scott Hudgens Park (PK-27)	250,000	600,000	-	-	-	850,000
Taylor Park Improvements (PK-29)	180,550	-	-	-	-	180,550
	$ 1,571,834	$ 900,000	$ -	$ -	$ -	$ 2,471,834

Public Safety	FY15	FY16	FY17	FY18	FY19	Total
SPLOST Vehicles (PD-20)	325,000	150,000	118,250	-	-	593,250
	$ 325,000	$ 150,000	$ 118,250	$ -	$ -	$ 593,250

Sewer	FY15	FY16	FY17	FY18	FY19	Total
Water/Sewer Improvements on Buford Highway (CD-62)	400,000	428,862	-	-	-	828,862
The Block (CD-64)	150,000	172,460	-	-	-	322,460
	$ 550,000	$ 601,322	$ -	$ -	$ -	$ 1,151,322

Parking Facilities	FY15	FY16	FY17	FY18	FY19	Total
Downtown Parking (CA-24)	437,470	581,277	-	-	-	1,018,747
	$ 437,470	$ 581,277	$ -	$ -	$ -	$ 1,018,747

Grand Total	FY15	FY16	FY17	FY18	FY19	Total
	$ 7,765,764	$ 6,719,519	$ 3,924,140	$ 2,119,595	$ 102,268	$ 20,631,285

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

SPLOST 2005	FY15	FY16	FY17	FY18	FY19	Total
Transportation						
Hospital Connector Road/George Rogers Avenue (CD-47)	235,983	-	-	-	-	235,983
Davenport Road improvements (CD-55)	40,060	-	-	-	-	40,060
Buford Highway Medians (CD-60)	26,315	-	-	-	-	26,315
	$ 302,358	$ -	$ -	$ -	$ -	$ 302,358

SPLOST 2009	FY15	FY16	FY17	FY18	FY19	Total
Transportation						
Transportation and Infrastructure Improvements (ST-32)	527,807	-	-	-	-	527,807
Western Gwinnett Bikeway (CD-20)	108,183	-	-	-	-	108,183
Hospital Connector Road/George Rogers Avenue (CD-47)	157,322	120,000	80,000	-	-	357,322
Buford Highway Medians (CD-60)	17,730	-	-	-	-	17,730
Recreation Facilities						
Rogers Bridge Park (PK-33)	90,000	300,000	-	-	-	390,000
Park Improvements (PK-36)	1,051,284	-	-	-	-	1,051,284
Scott Hudgens Park (PK-27)	250,000	600,000	-	-	-	850,000
Taylor Park Improvements (PK-29)	180,550	-	-	-	-	180,550
Sewer						
Water/Sewer Improvements on Buford Highway (CD-62)	400,000	428,862	-	-	-	828,862
The Block (CD-64)	50,000	100,000	-	-	-	150,000
Parking Facilities						
Downtown Parking (CA-24)	318,747	-	-	-	-	318,747
	$ 3,151,623	$ 1,548,862	$ 80,000	$ -	$ -	$ 4,780,485

SPLOST 2014	FY15	FY16	FY17	FY18	FY19	Total
Transportation						
Transportation and Infrastructure Improvements (ST-32)	250,000	700,000	700,000	700,000	102,268	2,452,268
Davenport Road improvements (CD-55)	1,000,000	1,500,000	500,000	-	-	3,000,000
Pleasant Hill/Buford Highway Intersection (CD-65)	100,000	100,000	-	-	-	200,000
Abbotts Bridge Road Improvements (CD-66)	15,966	31,933	185,166	226,658	-	459,723
Western Gwinnett Bikeway Phase III (CD-67)	46,759	46,759	46,759	-	-	140,277
Public Safety						
SPLOST Vehicles (PD-20)	325,000	150,000	118,250	-	-	593,250
Parking Facilities						
Downtown Parking (CA-24)	118,723	581,277	-	-	-	700,000
	$ 1,856,448	$ 3,109,969	$ 1,550,175	$ 926,658	$ 102,268	$ 7,545,518

SPLOST SR120	FY15	FY16	FY17	FY18	FY19	Total
Transportation						
SR 120 Realignment and Hill Street (CD-46)	$ 355,160	$ 505,160	$ 499,408	$ -	$ -	$ 1,359,728

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

Grants	FY15	FY16	FY17	FY18	FY19	Total
Federal Grant - TE						
Buford Highway Medians (CD-60)	150,000	300,000	-	-	-	450,000
Federal Grant - LCI						
Hospital Connector Road/George Rogers Avenue (CD-47)	1,572,000	480,000	320,000	-	-	2,372,000
State Grant - Billboard (GDOT)						
Pleasant Hill/Buford Highway Intersection (CD-65)	-	500,000	500,000	-	-	1,000,000
City/County SPLOST 2014						
Abbotts Bridge Road Improvements (CD-66)	84,034	168,067	974,557	1,192,937	-	2,419,595
	$ 1,806,034	$ 1,448,067	$ 1,794,557	$ 1,192,937	$ -	$ 6,241,595

Donations	FY15	FY16	FY17	FY18	FY19	Total
Transportation						
Davenport Road improvements (CD-55)	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000

General Funds	FY15	FY16	FY17	FY18	FY19	Total
Transportation						
Hospital Connector Road/George Rogers Avenue (CD-47)	45,060	-	-	-	-	45,060
Sewer						
The Block (CD-64)	100,000	72,460	-	-	-	172,460
	$ 145,060	$ 72,460	$ -	$ -	$ -	$ 217,520

Grand Total	FY15	FY16	FY17	FY18	FY19	Total
	$ 7,616,684	$ 6,719,519	$ 3,924,140	$ 2,119,595	$ 102,268	$ 20,482,205

City of Duluth
Capital Improvement Projects
5-Year Plan
Operating Budget Impact - Net Cost/(Savings)

Transportation	FY15	FY16	FY17	FY18	FY19	Total
Transportation and Infrastructure Improvements (ST-32)	-	-	-	-	-	-
Western Gwinnett Bikeway (CD-20)	1,100	1,100	1,500	1,500	2,000	7,200
SR 120 Realignment (CD-46)	-	-	-	-	-	-
Hospital Connector Road/George Rogers Avenue (CD-47)	-	-	-	1,100	1,100	2,200
Davenport Road improvements (CD-55)	-	-	-	600	600	1,200
Buford Highway Medians (CD-60)	-	-	2,500	2,500	2,500	7,500
Pleasant Hill/Buford Highway Intersection (CD-65)	-	-	-	15,000	15,000	30,000
Abbotts Bridge Road Improvements (CD-66)	-	-	-	-	600	600
Western Gwinnett Bikeway Phase III (CD-67)	-	-	-	850	850	1,700
	$ 1,100	$ 1,100	$ 4,000	$ 21,550	$ 22,650	$ 50,400

Recreation Facilities	FY15	FY16	FY17	FY18	FY19	Total
Rogers Bridge Park (PK-33)	-	-	2,500	2,500	2,500	7,500
Park Improvements (PK-36)	-	-	-	-	-	-
Scott Hudgens Park (PK-27)	-	-	3,100	3,100	3,100	9,300
Taylor Park Improvements (PK-29)	-	-	-	-	-	-
	$ -	$ -	$ 5,600	$ 5,600	$ 5,600	$ 16,800

Public Safety	FY15	FY16	FY17	FY18	FY19	Total
SPLOST Vehicles (PD-20)	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

Sewer	FY15	FY16	FY17	FY18	FY19	Total
Water/Sewer Improvements on Buford Highway (CD-62)	-	-	-	-	-	-
The Block (CD-64)	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -

Parking Facilities	FY15	FY16	FY17	FY18	FY19	Total
Downtown Parking (CA-24)	-	-	600	600	600	1,800
	$ -	$ -	$ 600	$ 600	$ 600	$ 1,800

Grand Total	FY15	FY16	FY17	FY18	FY19	Total
	$ 1,100	$ 1,100	$ 10,200	$ 27,750	$ 28,850	$ 69,000

FY 2014 Major Accomplishments

- An addition and improvements to the parking lot at W.P. Jones Park were finished.
- The Western Gwinnett Bikeway Phase II – Pleasant Hill to Rogers Bridge Road section was completed.
- New playground equipment was installed at Bunten Road Park.

FY 2015 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.
- Begin engineering on the Pleasant Hill/Buford Highway Interchange project.
- Begin construction on the Main Street parking modifications.
- Complete the design phase of the downtown parking addition on Main Street between SR120 and Brock Road.
- Complete Bunten Road Park parking, stadium seating, and trail renovations.
- Complete Taylor Park improvements to fountain and control room.
- Finish installing unified City park signage.
- Begin design phase on the traffic flow/parking improvements at Scot Hudgens Park.
- Continue installing citywide wayfinding signage.

General Fund Line Item Revenues

Account	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
General Property Taxes						
311100	Property Tax Revenue		$ 5,647,239	$ 5,567,023	$ 5,500,000	$ 5,645,000
311204	FY 2006 Property Taxes		46	-	-	-
311205	FY 2007 Property Taxes		(13)	-	-	-
311206	FY 2008 Property Taxes		111	104	50	-
311207	FY 2009 Property Taxes		(3,187)	3,562	100	100
311208	FY 2010 Property Taxes		107,545	18,677	100	500
311209	FY 2011 Property Taxes		14,165	96,162	100,000	1,000
311210	FY 2012 Property Taxes		-	21,509	-	100,000
311310	Gwinnett Co Motor Veh Taxes		407,578	423,298	430,000	210,000
311315	Motor Vehicle Title Ad Valorem Tax - TAVT		-	279,221	-	817,000
311600	Transfer Tax		16,831	21,134	20,000	28,000
311601	Intangible Tax		65,666	103,936	91,500	105,000
311700	Franchise Tax		2,007,126	2,053,665	2,050,000	2,000,000
		Total	8,263,107	8,588,291	8,191,750	8,906,600
Selective Sales & Use Taxes						
314200	Alcohol Beverage Tax		577,876	550,033	550,000	550,000
314300	Mixed Drink Excise Tax		40,228	42,666	40,000	42,000
314500	Energy Excise Tax		-	1,025	1,800	5,500
		Total	618,104	593,723	591,800	597,500
Business Taxes						
316100	Occupational Tax		803,427	928,361	840,000	880,000
316101	Occupational Tax Admin Fee		73,941	79,798	75,000	72,000
316200	Insurance Premium Tax		1,247,652	1,325,215	1,325,000	1,372,000
316300	Institutional Tax		60,255	60,355	64,000	60,000
		Total	2,185,275	2,393,729	2,304,000	2,384,000
Penalties & Interest on Delinquent taxes						
319100	Interest on Delinquent Taxes/Fees		16,723	23,174	17,000	19,000
319101	Tax/Fee Penalty		31,687	34,466	30,000	30,000
319200	Alcohol Late Penalty		1,800	-	1,000	100
319400	Occupational Tax Penalty		5,757	8,978	8,000	9,000
319500	Tax FIFA Cost		2,107	2,701	2,000	2,300
		Total	58,075	69,319	58,000	60,400
Business Licenses						
321100	Alcohol Handling Permits		33,110	44,890	37,500	35,000
321110	Beer Only Package		2,250	2,000	2,000	1,500
321120	Beer and Wine Package		24,800	24,500	24,000	24,000
321130	Beer, Wine, Liquor Consumption		82,450	69,900	73,500	70,000
321131	Package Store Licenses		36,000	30,000	30,000	30,000
321132	Beer and Wine Consumption		22,300	21,700	20,000	21,000
321133	Beer Only Consumption		1,500	1,500	2,000	2,000
321134	Liquor Consumption		750	450	300	450
321135	Wine Only Consumption		100	100	100	100
321220	Insurance License Fees		55,350	58,925	55,000	55,000
321900	Alcohol Application Fees		6,325	4,055	4,000	4,500
		Total	264,935	258,020	248,400	243,550
Non-Business Licenses & Permits						
322200	Repermitting Building Permits		-	559	100	100
322210	Rezonings		1,154	150	1,500	1,500
322230	Sign Permits		16,410	11,000	12,000	12,000
322240	Planning Review Fees		7,646	3,040	8,000	7,000
322901	Vendor Fees		1,995	-	-	-
		Total	$ 27,205	$ 14,749	$ 21,600	$ 20,600

Account	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Regulatory Fees						
323110	Development Permits/Land Disturb		$ 1,150	$ 1,385	$ 4,500	$ 2,200
323111	Reinspection fees		150	-	250	100
323113	V/SE/CU Application		1,150	650	1,000	1,000
323120	Building Permits Residential		141,435	94,743	120,000	120,000
323121	Building Permits Commercial		98,501	55,378	90,000	90,000
323122	Mechanical Permits		8,400	8,160	10,500	9,000
323185	Swimming Pool Permits		800	400	1,000	600
323900	NPDES Stormwater/ Dev Fee		96	188	800	200
323930	P & Z Misc Income		286	3,561	1,000	2,000
		Total	251,968	164,464	229,050	225,100
Federal Government Grants						
331111	DOJ Federal Grant		2,922	2,564	2,800	5,100
331150	Federal Grants		49,678	-	-	-
		Total	52,600	2,564	2,800	5,100
State Government Grants						
334151	GEMA State Grant		1,500	-	-	-
		Total	1,500	-	-	-
Local Government Unit Payment in Lieu of Taxes						
338000	Other Taxes		958	1,392	1,000	1,000
338100	Intergovernmental Revenue		2,415,548	1,408,004	1,055,110	1,075,110
		Total	2,416,506	1,409,396	1,056,110	1,076,110
Public Safety						
342111	Police Dept. Permits		35	-	-	-
342112	Police Dept. Copies		7,327	5,958	7,000	6,000
342130	False Alarms		19,200	15,150	20,000	5,000
342310	Police Dept. Fingerprints		15,587	17,479	16,000	17,000
342311	Criminal History Background		40,521	40,659	41,000	41,000
		Total	82,670	79,246	84,000	69,000
Utilities/Enterprise						
344110	Garbage Bags - 32 Gallon		1,456	1,744	1,696	1,472
344111	Garbage Bags - Senior 32 Gal		1,616	1,456	1,488	1,440
344112	Garbage Bags - 13 Gallon		231	315	336	273
344113	Garbage Bags - Senior 13 Gal		276	253	275	220
344114	Garbage Bags - 42 Gallon		275	275	350	250
344115	Garbage Bags - Senior 42 Gallon		26	26	26	39
344130	Recycling Proceeds		15,819	13,867	12,500	13,000
344190	Garbage Bag Rebate		180,303	180,295	180,000	180,000
		Total	200,002	198,230	196,671	196,694
Culture & Recreation						
347200	Bunten Rd. Facility Rental		4,884	4,760	5,000	6,000
347201	Pavilion Rental		630	3,085	1,000	2,000
347202	Field Rental		31,668	30,570	30,000	30,000
347203	Gym Rental		12,051	13,556	12,000	13,000
347204	Facility Rental - Rogers Bridge		3,870	1,180	2,000	2,000
347205	Facility Rental - WP Jones		370	200	2,900	2,900
347500	Recreation Programs		107,938	95,177	105,000	80,000
347501	Camps		122,258	122,512	115,250	120,000
347502	Tennis Court Fees		22,744	23,025	23,000	23,000
347503	Special Events Camps		3,706	368	-	-
347504	Senior Programs		-	2,614	3,995	1,000
347900	Concessions		-	-	4,000	2,000
		Total	310,119	297,045	304,145	281,900
Other Charges for Services						
349300	Bad Check Fee		200	150	200	200
349310	Online Convenience Fee		2,895	3,340	3,000	3,000
349315	Event Attendant Fees		-	53,550	54,000	23,000
349320	Alcohol Training Class		-	7,660	7,000	6,000
		Total	$ 3,095	$ 64,700	$ 64,200	$ 32,200

Account	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Fines & Forfeitures						
351170	Court Fines		$ 1,947,422	$ 2,987,311	$ 2,215,000	$ 2,300,000
351200	Bonds & Forfeitures		232,169	270,556	-	-
351320	Cash Confiscation		14,593	6,815	3,000	3,000
351900	Red Light Fines/ Income		65,955	188,377	403,000	403,000
		Total	2,260,139	3,453,059	2,621,000	2,706,000
Interest Revenue						
361000	Interest Income - Checking		8,522	7,382	8,000	7,000
361001	Investment Income		81,161	51,438	35,000	44,000
361002	Investment Inc/ Capital Res		24,284	18,230	16,500	16,500
		Total	113,966	77,050	59,500	67,500
Contributions & Donations from Private Sources						
371000	Brick Donations		40	-	-	-
371001	Flag Donations		-	1,250	250	500
371002	Fireworks Donations		695	-	1,000	-
371003	Annual Fall Festival		25,767	50,000	-	-
371004	Special Events Sponsors		6,770	8,396	10,000	43,000
371005	Donations		605	100,700	17,788	500
		Total	33,878	160,346	29,038	44,000
Rents & Royalties						
381000	Downtown Rental Income		56,678	52,752	34,500	28,500
381001	Community Room Rental		75	(100)	-	-
381002	Festival Center Rental		21,541	11,807	22,000	8,000
381003	F/C Patron Table Rental		1,867	400	500	500
381004	F/C Linen/Equip Rental		2,527	2,171	2,500	2,500
381005	Alcohol Posted Sign		3,475	-	-	-
		Total	86,162	67,029	59,500	39,500
Telephone Commissions						
382001	Rental Income Grid		10,244	12,055	12,055	12,055
		Total	10,244	12,055	12,055	12,055
Reimbursement from Damaged Property						
383000	Reimb - Damaged Property		100	2,299	-	1,000
383001	Insurance Proceeds - Accidents		16,576	62,933	16,500	17,500
383005	Insurance Claims Reimbursements		65,953	7,234	2,000	2,000
		Total	82,629	72,466	18,500	20,500
Other						
389000	Miscellaneous Revenue		8,430	19,790	15,000	12,000
389001	Police Dept. Misc. Revenue		4,934	5,144	4,000	5,000
389007	Income from Copies, etc.		564	116	300	100
389008	Town Market		-	520	-	-
389009	Dumpster Card Fees		725	675	750	750
389060	Flexible Spending Gain/Loss		(795)	73	100	100
389065	401A Employee Forfeitures		5,271	2,807	3,000	3,000
		Total	19,129	29,126	23,150	20,950
Interfund Transfers						
391220	Transfer From Federal Drug Fund		3,999	2,564	2,800	5,100
391222	Transfer from Police Tech Fund		63,000	100,000	110,000	112,000
391231	Transfer from Fund 340		1,008,056	-	-	-
391233	Transfer from Fund 360		846,247	-	-	-
391277	Transfer from Citywide Software		-	5,852	-	-
391300	Residual Equity Transfer In		-	-	83,537	-
		Total	1,921,302	108,416	196,337	117,100
Proceeds of General Fixed Asset Disposals						
392101	Auction Proceeds		20,125	-	20,000	-
		Total	20,125	-	20,000	-
	GENERAL FUND TOTAL REVENUE		**$ 19,282,735**	**$ 18,113,023**	**$ 16,391,606**	**$ 17,126,359**

General Fund Line Item Expenditures

Account Number	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Mayor & Council						
Governing Body						
Salaries & Wages						
1000-1110-511000	Salaries & Wages		$ 38,100	$ 39,000	$ 39,600	$ 39,600
		Total	38,100	39,000	39,600	39,600
Employee Benefits						
1000-1110-512200	FICA Tax		2,921	3,057	3,030	3,030
		Total	2,921	3,057	3,030	3,030
Other Purchased Services						
1000-1110-523203	Cell Phones		80	960	960	960
1000-1110-523500	Travel/Parking		2,685	3,528	4,944	4,857
1000-1110-523700	Certification/ Educ/Training		8,409	8,581	14,843	17,343
1000-1110-523750	Council/Staff Meeting Expense		3,933	5,064	9,101	9,429
		Total	15,107	18,134	29,848	32,589
Supplies						
1000-1110-531703	Emp/Council & Comm. Relations		2,356	2,066	2,726	1,187
		Total	2,356	2,066	2,726	1,187
Contingencies						
1000-1110-579000	Contingency		-	-	137,500	110,000
		Total	-	-	137,500	110,000
	Department Total: Governing Body		**$ 58,484**	**$ 62,257**	**$ 212,704**	**$ 186,406**
Boards & Committees						
Alcohol Review Board						
Salaries & Wages						
1010-1011-511000	Salaries & Wages		450	400	1,400	1,400
		Total	450	400	1,400	1,400
Employee Benefits						
1010-1011-512200	FICA Tax		34	31	110	110
		Total	34	31	110	110
	Total: Alcohol Review Board		**484**	**431**	**1,510**	**1,510**
Finance Committee						
Salaries & Wages						
1010-1012-511000	Salaries & Wages		275	175	500	500
		Total	275	175	500	500
Employee Benefits						
1010-1012-512200	FICA Tax		21	13	40	40
		Total	21	13	40	40
	Total: Finance Committee		**296**	**188**	**540**	**540**
Zoning Board						
Salaries & Wages						
1010-1013-511000	Salaries & Wages		475	300	1,800	1,800
		Total	475	300	1,800	1,800
Employee Benefits						
1010-1013-512200	FICA Tax		36	23	138	138
		Total	36	23	138	138
	Total: Zoning Board		**511**	**323**	**1,938**	**1,938**
Planning Commission						
Salaries & Wages						
1010-1014-511000	Salaries & Wages		1,025	900	3,600	3,600
		Total	1,025	900	3,600	3,600
Employee Benefits						
1010-1014-512200	FICA Tax		78	69	276	276
		Total	78	69	276	276
	Total: Planning Commission		**1,103**	**969**	**3,876**	**3,876**
	Department Total: Boards & Committees		**$ 2,395**	**$ 1,911**	**$ 7,864**	**$ 7,864**
City Manager						
City Managers Office						
Salaries & Wages						
1020-1320-511000	Salaries & Wages		197,784	162,300	139,590	162,309
1020-1320-511300	Overtime		428	-	278	1,500
		Total	198,212	162,300	139,868	163,809
Employee Benefits						
1020-1320-512100	Group Insurance		22,827	13,637	26,629	33,135
1020-1320-512200	FICA Tax		15,206	12,371	10,639	12,532
1020-1320-512400	Retirement Contrib/Pension		12,245	9,023	13,441	15,622
1020-1320-512900	Vehicle Allowance		4,015	5,100	5,200	2,400
		Total	54,294	40,131	55,909	63,689
Purchased Professional & Technical Services						
1020-1320-521100	Meeting Facilitator		4,857	4,705	5,495	20,495
1020-1320-521200	Professional Services		33,316	35,041	60,000	65,000
		Total	$ 38,172	$ 39,746	$ 65,495	$ 85,495

Account Number	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
City Managers Office (continued)						
Purchased Property Services						
1020-1320-522203	General Emergency Repairs		$ -	$ -	$ 109,800	$ 110,000
		Total	-	-	109,800	110,000
Other Purchased Services						
1020-1320-523203	Cell Phones		520	1,320	1,560	960
1020-1320-523600	Dues & Professional Fees		1,140	1,199	3,040	4,110
1020-1320-523700	Certification/ Educ/Training		2,675	5,885	11,200	11,200
1020-1320-523750	Council/Staff Meeting Expense		268	(150)	2,000	2,000
		Total	4,603	8,254	17,800	18,270
Supplies						
1020-1320-531100	Office Supplies		1,355	709	2,000	2,000
1020-1320-531400	Subscriptions & Periodicals		216	-	-	-
1020-1320-531601	Office Equipment		-	-	250	250
1020-1320-531703	Emp/Council & Comm. Relations		1,687	1,222	3,000	2,000
		Total	3,258	1,931	5,250	4,250
Machinery & Equipment						
1020-1320-542100	Machinery		-	198,476	464,585	78,963
		Total	-	198,476	464,585	78,963
	Department Total: City Manager		**$ 298,539**	**$ 450,837**	**$ 858,707**	**$ 524,476**
City Clerk/Business office						
Clerk Administration						
Salaries & Wages						
1040-1330-511000	Salaries & Wages		180,523	197,017	207,549	213,655
1040-1330-511101	Part Time Salaries & Wages		31,605	26,020	44,273	51,549
1040-1330-511300	Overtime		-	93	1,000	5,461
		Total	212,128	223,130	252,822	270,665
Employee Benefits						
1040-1330-512100	Group Insurance		39,852	44,902	50,325	57,030
1040-1330-512200	FICA Tax		15,887	15,928	19,341	20,706
1040-1330-512400	Retirement Contrib/Pension		16,005	15,894	16,988	20,311
		Total	71,744	76,724	86,654	98,047
Purchased Professional & Technical Services						
1040-1330-521101	Management Consulting Services		6,382	7,214	8,200	8,200
1040-1330-521200	Professional Services		85,123	67,742	120,000	120,000
		Total	91,505	74,956	128,200	128,200
Other Purchased Services						
1040-1330-523100	Property Liability Insurance		303,389	316,846	359,000	359,000
1040-1330-523203	Cell Phones		300	1,440	1,920	1,920
1040-1330-523300	Advertising/Public Notices		1,644	1,050	4,861	4,960
1040-1330-523500	Travel/Parking		135	421	500	500
1040-1330-523600	Dues & Professional Fees		60,241	54,490	51,742	51,741
1040-1330-523700	Certification/ Educ/Training		5,574	7,074	10,197	12,183
		Total	$ 371,283	$ 381,321	$ 428,220	$ 430,304
Supplies						
1040-1330-531100	Office Supplies		9,136	9,518	9,838	9,838
1040-1330-531400	Subscriptions & Periodicals		6,332	6,035	9,461	9,460
1040-1330-531601	Office Equipment		1,990	900	1,450	1,450
1040-1330-531701	Election Supplies/Notices		1,664	20	4,929	250
1040-1330-531703	Emp/Council & Comm. Relations		2,026	2,751	3,600	3,800
		Total	21,148	19,224	29,278	24,798
Intergovernmental						
1040-1330-571001	Taxes on Purchased Property		1,583	-	9,660	21,500
		Total	1,583	-	9,660	21,500
Bad Debts						
1040-1330-574000	Bad Debts		2,057	2,350	3,360	3,360
		Total	2,057	2,350	3,360	3,360
	Total: Clerk Administration		**771,448**	**777,705**	**938,194**	**976,874**
Finance Office						
Salaries & Wages						
1040-1510-511000	Salaries & Wages		147,669	156,817	164,684	169,112
1040-1510-511101	Part Time Salaries & Wages		31,622	41,578	62,315	66,269
1040-1510-511300	Overtime		-	43	300	400
		Total	179,291	198,438	227,299	235,781
Employee Benefits						
1040-1510-512100	Group Insurance		20,226	23,210	32,591	36,634
1040-1510-512200	FICA Tax		13,506	15,012	17,389	18,038
1040-1510-512400	Retirement Contrib/Pension		12,650	12,919	14,503	16,164
		Total	46,382	51,140	64,483	70,836
Purchased Professional & Technical Services						
1040-1510-521200	Professional Services		-	42,000	39,500	41,000
		Total	$ -	$ 42,000	$ 39,500	$ 41,000

Account Number	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Finance Office (continued)						
Other Purchased Services						
1040-1510-523500	Travel/Parking		$ 523	$ 585	$ 1,850	$ 1,320
1040-1510-523600	Dues & Professional Fees		705	655	805	756
1040-1510-523602	Bank/Credit Card Fees		-	27,061	35,615	33,638
1040-1510-523700	Certification/ Educ/Training		1,048	1,975	2,505	3,405
		Total	2,276	30,275	40,775	39,119
Supplies						
1040-1510-531400	Subscriptions & Periodicals		-	-	260	250
		Total	-	-	260	250
		Total: Finance Office	**227,950**	**321,854**	**372,317**	**386,986**
Business Office						
Salaries & Wages						
1040-1520-511000	Salaries & Wages		142,201	150,581	165,031	170,025
1040-1520-511101	Overtime		39	343	1,951	2,193
		Total	142,239	150,924	166,982	172,218
Employee Benefits						
1040-1520-512100	Group Insurance		38,033	49,816	55,003	49,830
1040-1520-512200	FICA Tax		10,412	10,913	12,775	13,175
1040-1520-512400	Retirement Contrib/Pension		9,233	11,284	13,290	16,002
		Total	57,678	72,013	81,068	79,007
Other Purchased Services						
1040-1520-523500	Travel/Parking		-	-	100	2,870
1040-1520-523600	Dues & Professional Fees		-	70	260	260
1040-1520-523700	Certification/ Educ/Training		200	1,622	3,409	2,349
		Total	200	1,692	3,769	5,479
Supplies						
1040-1520-531400	Subscriptions & Periodicals		-	-	-	80
1040-1520-531550	Garbage Bags for Resale		3,891	3,843	4,322	4,500
1040-1520-531601	Office Equipment		1,050	65	409	637
		Total	4,941	3,908	4,731	5,217
Intergovernmental						
1040-1520-571000	Intergovernmental Expenditures		-	347	967	750
		Total	-	347	967	750
		Total: Business Office	**205,058**	**228,884**	**257,517**	**262,671**
Information Technology						
Salaries & Wages						
1040-1535-511000	Salaries & Wages		123,472	130,076	134,580	183,190
		Total	123,472	130,076	134,580	183,190
Employee Benefits						
1040-1535-512100	Group Insurance		30,674	34,723	39,395	67,331
1040-1535-512200	FICA Tax		8,881	9,440	9,818	14,014
1040-1535-512400	Retirement Contrib/Pension		9,388	9,505	10,770	17,403
		Total	48,942	53,667	59,983	98,748
Purchased Professional & Technical Services						
1040-1535-521101	Management Consulting Services		1,498	2,585	8,000	6,000
1040-1535-521300	Technical Services		-	-	-	20,000
		Total	1,498	2,585	8,000	26,000
Purchased Property Services						
1040-1535-522201	Office Equipment Maintenance		2,066	4,890	1,600	2,000
1040-1535-522204	Radio Maintenance		28,540	31,805	-	-
1040-1535-522322	Equipment Leases		117,988	122,342	119,162	129,600
		Total	148,593	159,037	120,762	131,600
Other Purchased Services						
1040-1535-523201	Telephone		135,013	132,866	156,104	173,100
1040-1535-523202	Support Agreements		71,218	145,687	80,671	158,552
1040-1535-523203	Cell Phones		15,282	15,466	1,920	-
1040-1535-523204	Police Dept Cell Phones		4,981	4,021	-	-
1040-1535-523205	Internet Commerce		3,017	3,045	3,420	3,240
1040-1535-523700	Certification/ Educ/Training		2,790	2,990	4,430	6,500
1040-1535-523801	Software Licenses		10,149	19,741	27,515	28,995
		Total	242,450	323,817	274,060	370,387
Supplies						
1040-1535-531601	Office Equipment		24,253	105,529	90,480	47,600
1040-1535-531602	Computer Upgrades		26,977	29,792	51,320	80,900
		Total	51,229	135,321	141,800	128,500
		Total: Information Technology	**616,184**	**804,504**	**739,185**	**938,425**
Human Resources						
Salaries & Wages						
1040-1540-511000	Salaries & Wages		117,654	120,633	124,699	128,077
1040-1540-511101	Part Time Salaries & Wages		-	-	21,490	21,890
1040-1540-511300	Overtime		-	194	650	750
		Total	$ 117,654	$ 120,827	$ 146,839	$ 150,717

Account Number	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Human Resources (continued)						
Employee Benefits						
1040-1540-512100	Group Insurance		$ 18,905	$ 21,188	$ 23,485	$ 30,211
1040-1540-512200	FICA Tax		8,974	9,146	10,765	11,530
1040-1540-512400	Retirement Contrib/Pension		10,111	10,240	10,523	12,239
1040-1540-512901	Health & Wellness		2,255	1,347	3,000	3,000
1040-1540-512902	Employee Meetings & Awards		4,672	1,896	6,000	4,000
		Total	44,916	43,817	53,773	60,980
Purchased Professional & Technical Services						
1040-1540-521101	Management Consulting Services		-	-	-	2,000
1040-1540-521300	Technical Services		-	-	1,080	1,080
		Total	-	-	1,080	3,080
Other Purchased Services						
1040-1540-523600	Dues & Professional Fees		549	330	850	865
1040-1540-523700	Certification/ Educ/Training		772	1,675	2,500	3,575
1040-1540-523901	Recruitment & Hiring		18,404	6,902	43,525	14,700
		Total	19,726	8,906	46,875	19,140
Supplies						
1040-1540-531109	Safety / Disaster Mgmt Supplies & Equipment		-	2,572	2,000	2,000
1040-1540-531400	Subscriptions & Periodicals		200	437	950	650
1040-1540-531601	Office Equipment		500	1,346	387	1,000
1040-1540-531702	Employee Relations		960	976	1,603	600
		Total	1,660	5,331	4,940	4,250
Self Funded Insurance						
1040-1540-552200	Claims		-	-	12,210	13,000
		Total	-	-	12,210	13,000
		Total: Human Resources	**183,956**	**178,881**	**265,717**	**251,167**
Custodial/Bldg. Maintenance						
Salaries & Wages						
1040-1565-511000	Salaries & Wages		53,753	25,207	29,754	31,130
1040-1565-511300	Overtime		118	45	603	621
		Total	53,871	25,252	30,357	31,751
Employee Benefits						
1040-1565-512100	Group Insurance		24,963	12,556	13,432	15,415
1040-1565-512200	FICA Tax		3,732	1,759	2,245	2,382
1040-1565-512400	Retirement Contrib/Pension		4,585	2,006	2,124	2,537
		Total	33,279	16,321	17,801	20,334
Purchased Professional & Technical Services						
1040-1565-521303	Maintenance Tech/ Contracts		-	-	659	4,414
		Total	-	-	659	4,414
Purchased Property Services						
1040-1565-522130	Bldg. Maintenance/Cleaning		3,399	9,595	9,215	18,850
		Total	3,399	9,595	9,215	18,850
Supplies						
1040-1565-531102	Building Supplies		8,275	4,173	5,425	5,375
		Total	8,275	4,173	5,425	5,375
		Total: Custodial/Bldg. Maintenance	**98,825**	**55,340**	**63,457**	**80,724**
		Department Total: City Clerk/Business Office	**$ 2,103,419**	**$ 2,367,168**	**$ 2,636,387**	**$ 2,896,847**
General Government						
General Govt Operations/Services						
Salaries & Wages						
1060-1566-511210	Event Salaries		-	49,603	50,000	21,366
		Total	-	49,603	50,000	21,366
Employee Benefits						
1060-1566-512200	FICA Tax		-	3,877	4,000	1,634
		Total	-	3,877	4,000	1,634
Purchased Professional & Technical Services						
1060-1566-521200	Professional Services		38,000	-	-	-
		Total	38,000	-	-	-
Purchased Property Services						
1060-1566-522140	Landscaping Downtown Properties		31,639	36,656	31,943	40,392
1060-1566-522144	Landscaping Bunten Road park		49,700	15,404	-	-
1060-1566-522146	Landscaping PIB Medians		2,985	3,060	3,165	3,492
1060-1566-522147	Landscaping Public Safety		6,954	7,667	8,665	9,540
1060-1566-522202	Vehicle Repairs/Maintenance		2,270	2,029	2,000	900
1060-1566-522203	General Emergency Repairs		112,208	54,479	-	-
1060-1566-522205	Repairs & Maint - Landscape		1,790	1,995	5,548	1,500
1060-1566-522320	Equipment Rental		2,023	2,172	2,096	2,096
		Total	209,568	123,461	53,417	57,920
Other Purchased Services						
1060-1566-523101	Insurance Deductible		-	-	-	2,000
1060-1566-523602	Bank/Credit Card Fees		18,459	-	-	-
		Total	$ 18,459	$ -	$ -	$ 2,000

Account Number	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
General Govt Operations/Services (continued)						
Supplies						
1060-1566-531101	Postage		$ 6,725	$ 6,517	$ 8,440	$ 8,250
1060-1566-531210	Water/Sewer		5,525	11,250	16,272	18,783
1060-1566-531215	Stormwater Fees		6,891	7,055	7,485	7,762
1060-1566-531230	Electric		90,260	75,528	82,144	83,112
1060-1566-531235	Cable		-	-	-	960
1060-1566-531401	Records Preservation		79	5,234	1,000	2,000
1060-1566-531702	Employee Relations		1,025	1,217	1,580	1,500
		Total	110,505	106,800	116,921	122,367
	Total: General Govt Operations/Services		**376,532**	**283,742**	**224,338**	**205,287**
Red Clay Theatre						
Purchased Property Services						
1060-1573-522203	General Emergency Repairs		-	1,250	10,000	10,000
		Total	-	1,250	10,000	10,000
Other Purchased Services						
1060-1573-523201	Telephone		-	5,073	5,400	5,400
		Total	-	5,073	5,400	5,400
Supplies						
1060-1573-531210	Water/Sewer		-	1,773	1,980	1,900
1060-1573-531220	Gas		-	1,703	2,400	2,400
1060-1573-531230	Electric		-	12,123	13,800	13,800
		Total	-	15,599	18,180	18,100
	Total: Red Clay Theatre		**-**	**21,922**	**33,580**	**33,500**
	Department Total: General Government		**$ 376,532**	**$ 305,664**	**$ 257,918**	**$ 238,787**
Public Information/Marketing						
Public Information Administration						
Salaries & Wages						
1080-1570-511000	Salaries & Wages		138,113	72,215	171,994	223,175
1080-1570-511101	Part Time Salaries & Wages		50,374	42,316	45,259	-
1080-1570-511300	Overtime		15	-	968	2,873
		Total	188,503	114,531	218,221	226,048
Employee Benefits						
1080-1570-512100	Group Insurance		22,664	12,408	39,311	60,388
1080-1570-512200	FICA Tax		13,850	8,689	16,743	17,293
1080-1570-512400	Retirement Contrib/Pension		11,255	6,017	14,559	21,475
		Total	47,769	27,114	70,613	99,156
Purchased Professional & Technical Services						
1080-1570-521200	Professional Services		-	-	-	25,000
		Total	-	-	-	25,000
Other Purchased Services						
1080-1570-523203	Cell Phones		720	1,050	2,660	2,520
1080-1570-523600	Dues & Professional Fees		1,130	830	6,370	7,720
1080-1570-523700	Certification/ Educ/Training		1,186	2,736	3,350	3,350
		Total	3,036	4,616	12,380	13,590
Supplies						
1080-1570-531100	Office Supplies		1,545	2,374	2,400	2,400
1080-1570-531703	Emp/Council & Comm. Relations		1,023	971	1,106	3,400
1080-1570-531704	Citywide Promotions		51,801	50,322	48,844	57,000
1080-1570-531705	Newsletter		36,913	27,817	37,000	38,280
		Total	91,281	81,484	89,350	101,080
	Total: Public Information Administration		**330,589**	**227,745**	**390,564**	**464,874**
Downtown/Main Street						
Purchased Professional & Technical Services						
1080-1571-521300	Technical Services		-	7,076	102,087	-
		Total	-	7,076	102,087	-
Other Purchased Services						
1080-1571-523301	Advertising/Promotions		-	18,972	22,402	26,000
1080-1571-523802	Music Licensing Fees		-	655	800	1,050
1080-1571-523850	Contract Labor		-	6,657	7,000	7,500
		Total	-	26,284	30,202	34,550
Supplies						
1080-1571-531103	Signs/Banners		-	3,500	3,598	7,000
1080-1571-531104	Supplies		-	-	-	6,000
1080-1571-531600	Small Equipment		-	-	-	2,500
1080-1571-531800	Special Events		47,822	54,242	58,595	127,350
1080-1571-531801	New Years Eve Celebration		40,190	48,548	42,405	30,000
1080-1571-531802	Fireworks/Concerts		20,039	20,024	20,750	7,500
		Total	108,052	126,313	125,348	180,350
	Total: Downtown/Main Street		**$ 108,052**	**$ 159,673**	**$ 257,637**	**$ 214,900**

Account Number	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Public Information/Marketing (continued)						
Festival Center						
Purchased Property Services						
1080-1572-522130	Bldg. Maintenance/Cleaning		$ 8,425	$ -	$ -	$ -
1080-1572-522201	Office Equipment Maintenance		615	-	-	-
1080-1572-522321	Linen/Uniform Rental Service		2,750	-	-	-
		Total	11,790	-	-	-
Other Purchased Services						
1080-1572-523301	Advertising/Promotions		30,469	-	-	-
1080-1572-523802	Music Licensing Fees		632	-	-	-
		Total	31,101	-	-	-
Supplies						
1080-1572-531100	Office Supplies		1,338	-	-	-
1080-1572-531102	Building Supplies		294	-	-	-
1080-1572-531103	Signs/Banners		2,367	-	-	-
1080-1572-531210	Water/Sewer		10,014	-	-	-
1080-1572-531220	Gas		7,710	-	-	-
1080-1572-531230	Electric		26,501	-	-	-
1080-1572-531600	Small Equipment		361	-	-	-
		Total	48,585	-	-	-
		Total: Festival Center	**91,475**	**-**	**-**	**-**
Red Clay Theatre						
Purchased Professional & Technical Services						
1080-1573-521303	Maintenance Tech/ Contracts		1,671	-	-	-
		Total	1,671	-	-	-
Purchased Property Services						
1080-1573-522130	Bldg. Maintenance/Cleaning		1,551	-	-	-
1080-1573-522206	Repairs & Maint - Equipment		3,324	-	-	-
		Total	4,875	-	-	-
Other Purchased Services						
1080-1573-523201	Telephone		4,867	-	-	-
		Total	4,867	-	-	-
Supplies						
1080-1573-531102	Building Supplies		179	-	-	-
1080-1573-531210	Water/Sewer		1,614	-	-	-
1080-1573-531220	Gas		2,494	-	-	-
1080-1573-531230	Electric		13,176	-	-	-
1080-1573-531600	Small Equipment		7,083	-	-	-
		Total	24,545	-	-	-
		Total: Red Clay Theatre	**35,958**	**-**	**-**	**-**
	Department Total: Public Information/Marketing		**$ 566,075**	**$ 387,418**	**$ 648,201**	**$ 679,774**
Municipal Court						
Municipal Court Administration						
Salaries & Wages						
2000-2100-511000	Salaries & Wages		345,756	356,975	371,470	384,829
2000-2100-511101	Part Time Salaries & Wages		30,674	25,644	38,108	39,254
2000-2100-511200	Seasonal/Temporary		4,750	6,031	11,625	11,625
2000-2100-511300	Overtime		453	929	2,000	2,000
		Total	381,633	389,579	423,203	437,708
Employee Benefits						
2000-2100-512100	Group Insurance		64,208	73,553	90,961	83,082
2000-2100-512200	FICA Tax		28,738	29,258	31,486	33,485
2000-2100-512400	Retirement Contrib/Pension		26,453	26,423	30,648	36,619
		Total	119,399	129,235	153,095	153,186
Purchased Professional & Technical Services						
2000-2100-521310	Witness Fees		-	-	150	150
2000-2100-521311	Indigent Defense		3,909	2,139	6,750	4,000
2000-2100-521312	Language Translator		1,336	1,281	3,102	4,110
2000-2100-521313	Collection Agency Fees		280	18	500	500
		Total	5,525	3,437	10,502	8,760
Purchased Property Services						
2000-2100-522201	Office Equipment Maintenance		-	20	400	600
2000-2100-522322	Equipment Leases		468	468	480	510
		Total	468	488	880	1,110
Other Purchased Services						
2000-2100-523203	Cell Phones		720	720	960	960
2000-2100-523300	Advertising/Public Notices		150	325	900	900
2000-2100-523600	Dues & Professional Fees		1,240	970	1,465	1,430
2000-2100-523700	Certification/ Educ/Training		2,757	5,312	9,152	10,030
2000-2100-523801	Software Licenses		8,459	13,889	-	-
2000-2100-523902	Records Destruction		-	-	500	-
		Total	$ 13,326	$ 21,215	$ 12,977	$ 13,320

Account Number	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Municipal Court Administration (continued)						
Supplies						
2000-2100-531100	Office Supplies		$ 5,128	$ 5,587	$ 6,000	$ 6,000
2000-2100-531400	Subscriptions & Periodicals		950	729	915	950
2000-2100-531601	Office Equipment		1,539	7,480	2,899	2,045
2000-2100-531703	Emp/Council & Comm. Relations		455	268	900	650
		Total	8,073	14,063	10,714	9,645
Payments to Other Agencies						
2000-2100-572001	Peace Officers A & B		57,882	83,971	-	-
2000-2100-572002	Peace Officer Training		93,649	146,674	-	-
2000-2100-572003	Local Victim Assistance		51,951	76,685	-	-
2000-2100-572004	Georgia Crime Victims		2,425	1,867	-	-
2000-2100-572005	Brain & Spinal Injury		8,209	5,850	-	-
2000-2100-572006	Crime Lab Fee		2,393	1,974	-	-
2000-2100-572007	Jail Construction		96,340	154,015	-	-
2000-2100-572008	County Drug Abuse		13,018	13,976	-	-
2000-2100-572009	IDF		108,086	156,395	-	-
2000-2100-572010	Drivers Education Fund		45,782	72,327	-	-
		Total	479,737	713,733	-	-
Payments to Others						
2000-2100-573001	Cash Bond Refund		119,002	152,762	-	-
		Total	119,002	152,762	-	-
	Department Total: Municipal Court		**$ 1,127,163**	**$ 1,424,511**	**$ 611,371**	**$ 623,729**
Police						
Police Administration						
Salaries & Wages						
3000-3210-511000	Salaries & Wages		354,139	367,135	383,159	397,000
3000-3210-511300	Overtime		88	68	2,635	2,715
		Total	354,227	367,202	385,794	399,715
Employee Benefits						
3000-3210-512100	Group Insurance		32,570	42,530	41,746	48,733
3000-3210-512200	FICA Tax		26,369	28,124	29,682	30,579
3000-3210-512400	Retirement Contrib/Pension		28,581	28,308	30,435	37,291
		Total	87,520	98,962	101,863	116,603
Purchased Professional & Technical Services						
3000-3210-521200	Professional Services		64,496	76,916	73,000	73,000
3000-3210-521303	Maintenance Tech/ Contracts		13,806	-	-	8,160
		Total	78,302	76,916	73,000	81,160
Purchased Property Services						
3000-3210-522130	Bldg. Maintenance/Cleaning		51,224	23,571	10,000	10,000
3000-3210-522201	Office Equipment Maintenance		452	-	250	-
		Total	51,676	23,571	10,250	10,000
Other Purchased Services						
3000-3210-523600	Dues & Professional Fees		425	75	691	500
3000-3210-523700	Certification/ Educ/Training		2,524	55,139	76,903	72,000
		Total	2,949	55,214	77,594	72,500
Supplies						
3000-3210-531100	Office Supplies		23,612	21,808	23,070	19,000
3000-3210-531102	Building Supplies		5,704	-	-	-
3000-3210-531104	Supplies		846	515	428	-
3000-3210-531210	Water/Sewer		3,852	5,282	7,464	2,000
3000-3210-531230	Electric		146,106	139,793	156,000	145,000
3000-3210531235	Cable		-	-	-	960
3000-3210531702	Employee Relations		-	-	-	300
3000-3210531706	Uniforms		1,164	897	1,511	1,200
		Total	181,285	168,295	188,473	168,460
	Total: Police Administration		**755,959**	**790,160**	**836,974**	**848,438**
Criminal Investigations Division						
Salaries & Wages						
3000-3221-511000	Salaries & Wages		467,968	417,316	655,679	507,510
3000-3221-511300	Overtime		12,397	7,179	38,420	26,208
		Total	480,364	424,495	694,099	533,718
Employee Benefits						
3000-3221-512100	Group Insurance		83,607	86,129	170,968	143,244
3000-3221-512200	FICA Tax		35,672	31,489	56,393	40,836
3000-3221-512400	Retirement Contrib/Pension		39,283	35,367	60,521	50,711
		Total	158,562	152,985	287,882	234,791
Purchased Property Services						
3000-3221-522201	Office Equipment Maintenance		211	-	1,000	1,000
		Total	211	-	1,000	1,000
Other Purchased Services						
3000-3221-523600	Dues & Professional Fees		300	300	1,100	1,100
3000-3221-523700	Certification/ Educ/Training		500	-	-	-
		Total	$ 800	$ 300	$ 1,100	$ 1,100

Account Number	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Criminal Investigations Division (continued)						
Supplies						
3000-3221-531104	Supplies		$ 1,054	$ -	$ 1,660	$ 1,660
3000-3221-531107	Evidence Collection & Processing		3,691	375	5,000	5,000
3000-3221-531601	Office Equipment		96	-	500	500
3000-3221-531603	Police Equipment		2,384	411	6,075	5,260
3000-3221-531604	Police Vests		-	-	11,255	12,108
3000-3221-531703	Emp/Council & Comm. Relations		-	-	10,870	11,648
3000-3221-531706	Uniforms		4,652	3,046	9,586	6,976
		Total	11,878	3,831	44,946	43,152
	Total: Criminal Investigations Division		**651,815**	**581,611**	**1,029,027**	**813,761**
Police Uniform Division						
Salaries & Wages						
3000-3223-511000	Salaries & Wages		2,119,539	2,269,233	2,351,823	2,576,998
3000-3223-511101	Part Time Salaries & Wages		16,124	18,063	22,540	23,134
3000-3223-511300	Overtime		92,148	126,245	177,948	207,639
		Total	2,227,812	2,413,542	2,552,311	2,807,771
Employee Benefits						
3000-3223-512100	Group Insurance		388,139	440,256	472,546	619,516
3000-3223-512200	FICA Tax		164,048	177,735	190,787	213,912
3000-3223-512400	Retirement Contrib/Pension		162,431	159,755	185,391	260,239
		Total	714,618	777,746	848,724	1,093,667
Purchased Professional & Technical Services						
3000-3223-521312	Language Translator		1,398	1,145	2,000	1,500
		Total	1,398	1,145	2,000	1,500
Purchased Property Services						
3000-3223-522201	Office Equipment Maintenance		998	81	1,158	1,000
3000-3223-522206	Repairs & Maint - Equipment		2,968	4,203	5,325	5,340
		Total	3,967	4,284	6,483	6,340
Other Purchased Services						
3000-3223-523600	Dues & Professional Fees		-	-	-	440
3000-3223-523700	Certification/ Educ/Training		30,284	-	-	-
		Total	30,284	-	-	440
Supplies						
3000-3223-531108	Prisoner Medical & Supply		3,619	3,357	6,200	16,200
3000-3223-531111	Supplies - K-9		3,138	4,847	7,131	9,472
3000-3223-531603	Police Equipment		38,259	25,172	52,634	44,727
3000-3223-531706	Uniforms		17,146	21,983	26,361	45,930
		Total	62,162	55,358	92,326	116,329
	Total: Police Uniform Division		**3,040,241**	**3,252,076**	**3,501,844**	**4,026,047**
Police Support Services Division						
Salaries & Wages						
3000-3224-511000	Salaries & Wages		645,412	266,690	315,707	374,832
3000-3224-511101	Part Time Salaries & Wages		67,432	87,108	158,040	162,836
3000-3224-511300	Overtime		36,383	10,703	15,459	18,931
		Total	749,228	364,501	489,206	556,599
Employee Benefits						
3000-3224-512100	Group Insurance		172,814	70,360	112,395	131,848
3000-3224-512200	FICA Tax		54,110	26,956	39,323	44,152
3000-3224-512400	Retirement Contrib/Pension		44,938	20,690	25,381	35,225
		Total	271,861	118,005	177,099	211,225
Purchased Property Services						
3000-3224-522201	Office Equipment Maintenance		629	80	-	3,000
		Total	629	80	-	3,000
Other Purchased Services						
3000-3224-523202	Support Agreements		-	-	195,370	210,686
3000-3224-523600	Dues & Professional Fees		180	310	500	500
3000-3224-523700	Certification/ Educ/Training		12,337	(75)	-	-
3000-3224-523902	Records Destruction		429	1,383	500	1,500
		Total	12,946	1,618	196,370	212,686
Supplies						
3000-3224-531101	Postage		7,110	6,037	7,120	7,120
3000-3224-531107	Evidence Collection & Processing		-	9,649	15,820	13,920
3000-3224-531601	Office Equipment		18,427	10,364	8,444	9,500
3000-3224-531602	Computer Upgrades		-	34,199	276,670	223,443
3000-3224-531603	Police Equipment		40	21,213	31,880	20,240
		Total	25,577	81,461	339,934	274,223
	Total: Police Support Srvcs Division		**1,060,241**	**565,666**	**1,202,609**	**1,257,733**
Community Policing Division						
Salaries & Wages						
3000-3250-511000	Salaries & Wages		203,962	154,073	-	-
3000-3250-511300	Overtime		4,355	4,740	-	-
		Total	$ 208,318	$ 158,813	$ -	$ -

Account Number	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Community Policing Division (continued)						
Employee Benefits						
3000-3250-512100	Group Insurance		$ 40,491	$ 32,558	$ -	$ -
3000-3250-512200	FICA Tax		15,906	11,994	-	-
3000-3250-512400	Retirement Contrib/Pension		16,167	15,537	-	-
		Total	72,564	60,089	-	-
Other Purchased Services						
3000-3250-523600	Dues & Professional Fees		720	440	-	-
3000-3250-523700	Certification/ Educ/Training		2,003	-	-	-
		Total	2,723	440	-	-
Supplies						
3000-3250-531603	Police Equipment		7,974	5,496	-	-
3000-3250-531604	Police Vests		5,844	5,128	-	-
3000-3250-531703	Emp/Council & Comm. Relations		7,000	5,187	-	-
3000-3250-531706	Uniforms		1,436	2,724	-	-
		Total	22,253	18,535	-	-
	Total: Community Policing Division		**305,858**	**237,878**	**-**	**-**
Police Dispatch						
Salaries & Wages						
3000-3270-511000	Salaries & Wages		-	429,182	453,125	499,605
3000-3270-511101	Part Time Salaries & Wages		-	-	37,792	38,935
3000-3270-511300	Overtime		-	31,574	27,627	30,528
		Total	-	460,757	518,544	569,068
Employee Benefits						
3000-3270-512100	Group Insurance		-	113,571	138,972	195,818
3000-3270-512200	FICA Tax		-	33,097	39,669	43,534
3000-3270-512400	Retirement Contrib/Pension		-	33,055	32,950	49,460
		Total	-	179,724	211,591	288,812
Purchased Property Services						
3000-3270-522322	Equipment Leases		-	-	-	3,492
		Total	-	-	-	3,492
Other Purchased Services						
3000-3270-523202	Support Agreements		-	280	35,000	35,000
		Total	-	280	35,000	35,000
Supplies						
3000-3270-531100	Office Supplies		-	-	-	200
3000-3270-531601	Office Equipment		-	-	34,640	32,970
		Total	-	-	34,640	33,170
Machinery & Equipment						
3000-3270-542400	Computers		-	-	4,000	4,000
		Total	-	-	4,000	4,000
	Total: Police Dispatch		**-**	**640,761**	**803,775**	**933,542**
Consolidated Vehicle Maintenance Division						
Purchased Property Services						
3000-3290-522202	Vehicle Repairs/Maintenance		95,254	109,105	112,810	120,119
3000-3290-522207	Vehicle Accident Repairs		28,403	25,052	34,148	30,000
3000-3290-522322	Equipment Leases		-	-	18,291	38,398
		Total	123,657	134,157	165,249	188,517
Other Purchased Services						
3000-3290-523101	Insurance Deductible		5,000	5,000	4,996	6,000
3000-3290-523600	Dues & Professional Fees		2,150	475	505	629
3000-3290-523903	Emissions/Tags/Titles		1,524	1,746	1,490	2,743
		Total	8,674	7,221	6,991	9,372
Supplies						
3000-3290-531270	Fuel & Oil		262,317	284,974	307,480	320,000
3000-3290-531603	Police Equipment		-	-	8,977	9,988
		Total	262,317	284,974	316,457	329,988
	Total: Consolidated Vehicle Maintenance Division		**394,648**	**426,352**	**488,697**	**527,877**
Red Light Monitoring						
Purchased Property Services						
3000-3295-522322	Equipment Leases		42,259	114,000	342,000	342,000
		Total	42,259	114,000	342,000	342,000
Supplies						
3000-3295-531230	Electric		541	-	3,780	3,780
		Total	541	-	3,780	3,780
	Total: Red Light Monitoring		**42,800**	**114,000**	**345,780**	**345,780**
	Department Total: Police		**$ 6,251,561**	**$ 6,608,503**	**$ 8,208,706**	**$ 8,753,178**

Account Number	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Public Works						
Public Works Administration						
Salaries & Wages						
4000-4100-511000	Salaries & Wages		$ 438,690	$ 534,144	$ 649,699	$ 766,229
4000-4100-511101	Part Time Salaries & Wages		51,546	36,842	53,594	71,648
4000-4100-511300	Overtime		13,585	13,147	49,404	60,091
		Total	503,821	584,133	752,697	897,968
Employee Benefits						
4000-4100-512100	Group Insurance		115,691	165,553	230,216	319,778
4000-4100-512200	FICA Tax		34,308	42,344	57,328	68,695
4000-4100-512400	Retirement Contrib/Pension		38,653	38,398	53,681	69,828
		Total	188,652	246,295	341,225	458,301
Purchased Professional & Technical Services						
4000-4100-521200	Professional Services		-	-	-	7,200
		Total	-	-	-	7,200
Purchased Property Services						
4000-4100-522202	Vehicle Repairs/Maintenance		5,477	18,551	10,940	12,560
4000-4100-522203	General Emergency Repairs		3,485	17,879	42,430	10,000
4000-4100-522206	Repairs & Maint - Equipment		8,375	25,803	32,685	28,480
4000-4100-522208	Repairs & Maint - Streets/ Sidewalks		4,804	6,344	1,500	7,500
4000-4100-522321	Linen/Uniform Rental Service		4,813	3,743	8,440	7,620
		Total	26,954	72,320	95,995	66,160
Other Purchased Services						
4000-4100-523203	Cell Phones		2,100	2,390	4,280	4,680
4000-4100-523600	Dues & Professional Fees		-	-	300	4,750
4000-4100-523700	Certification/ Educ/Training		7,378	8,712	6,439	7,000
		Total	9,478	11,102	11,019	16,430
Supplies						
4000-4100-531100	Office Supplies		1,246	1,633	21,590	1,850
4000-4100-531103	Signs/Banners		12,319	7,081	11,670	10,250
4000-4100-531104	Supplies		28,951	27,012	24,691	18,500
4000-4100-531108	Prisoner Medical & Supply		-	7,340	11,350	22,000
4000-4100-531109	Safety / Disaster Mgmt Supplies & Equipment		2,212	1,798	1,900	42,001
4000-4100-531210	Water/Sewer		1,527	2,225	2,220	2,220
4000-4100-531220	Gas		2,395	2,131	3,110	3,960
4000-4100-531230	Electric		7,097	7,536	10,278	8,928
4000-4100-531235	Cable		650	784	824	804
4000-4100-531600	Small Equipment		-	-	-	5,000
4000-4100-531702	Employee Relations		-	-	-	150
4000-4100-531703	Emp/Council & Comm. Relations		1,040	1,228	3,450	2,700
		Total	57,436	58,768	91,083	118,363
Machinery & Equipment						
4000-4100-542100	Machinery		12,000	2,229	-	-
4000-4100-542200	Vehicles		90,988	108,032	28,900	81,900
		Total	102,988	110,261	28,900	81,900
	Total: Public Works Administration		**889,328**	**1,082,880**	**1,320,919**	**1,646,322**
Community Enhancement						
Purchased Property Services						
4000-4120-522206	Repairs & Maint - Equipment		348	-	-	-
		Total	348	-	-	-
Supplies						
4000-4120-531110	Veterans Flags & Markers		3,593	6,278	6,100	7,050
4000-4120-531707	Holiday Decorations		14,942	15,314	19,500	23,125
		Total	18,535	21,592	25,600	30,175
	Total: Community Enhancement		**18,883**	**21,592**	**25,600**	**30,175**
Citywide Building/Property Maintenance						
Purchased Professional & Technical Services						
4000-4125-521303	Maintenance Tech/ Contracts		50,852	74,249	176,758	73,576
		Total	50,852	74,249	176,758	73,576
Purchased Property Services						
4000-4125-522130	Bldg. Maintenance/Cleaning		10,826	11,137	10,000	15,000
4000-4125-522210	General Repairs		6,671	38,342	55,500	113,000
		Total	17,497	49,479	65,500	128,000
	Total: Citywide Building/Property Maintenance		**68,349**	**123,728**	**242,258**	**201,576**
	Department Total: Public Works		**$ 976,560**	**$ 1,228,199**	**$ 1,588,777**	**$ 1,878,073**

Account Number	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Parks & Recreation					
Cultural Recreation Administration					
Salaries & Wages					
6000-6110-511100	Salaries & Wages	$ 449,353	$ 501,571	$ 543,527	$ 566,197
6000-6110-511101	Part Time Salaries & Wages	85,901	109,356	143,371	176,445
6000-6110-511200	Seasonal/Temporary	114,982	105,972	124,584	120,000
6000-6110-511300	Overtime	716	2,541	3,163	3,868
	Total	650,952	719,440	814,645	866,510
Employee Benefits					
6000-6110-512100	Group Insurance	115,480	152,675	169,467	200,376
6000-6110-512200	FICA Tax	48,294	52,994	61,994	66,288
6000-6110-512400	Retirement Contrib/Pension	33,686	41,005	43,704	54,157
	Total	197,460	246,674	275,165	320,821
Purchased Property Services					
6000-6110-522130	Bldg. Maintenance/Cleaning	142,142	130,898	156,596	163,758
6000-6110-522144	Landscaping Bunten Road park	-	-	12,528	12,528
6000-6110-522202	Vehicle Repairs/Maintenance	2,882	398	300	500
6000-6110-522206	Repairs & Maint - Equipment	684	304	81	800
	Total	145,708	131,599	169,505	177,586
Other Purchased Services					
6000-6110-523203	Cell Phones	2,760	3,600	4,890	6,720
6000-6110-523301	Advertising/Promotions	-	7,620	8,583	9,645
6000-6110-523500	Travel/Parking	-	-	1,736	2,520
6000-6110-523600	Dues & Professional Fees	875	955	4,735	1,670
6000-6110-523700	Certification/ Educ/Training	6,493	6,053	7,043	5,940
6000-6110-523801	Software Licenses	7,001	8,611	9,656	10,020
	Total	17,129	26,839	36,643	36,515
Supplies					
6000-6110-531100	Office Supplies	1,962	2,651	3,534	2,714
6000-6110-531235	Cable	-	-	-	960
6000-6110-531601	Office Equipment	887	554	1,449	5,500
6000-6110-531702	Employee Relations	-	-	-	150
6000-6110-531703	Emp/Council & Comm. Relations	3,210	3,199	3,744	3,900
6000-6110-531706	Uniforms	1,830	1,929	2,880	3,000
6000-6110-531720	Park Projects	2,499	2,592	(151)	3,000
	Total	10,389	10,925	11,456	19,224
Machinery & Equipment					
6000-6110-542200	Vehicles	17,000	-	18,490	18,490
	Total	17,000	-	18,490	18,490
	Total: Cultural Recreation Admin	**1,038,637**	**1,135,477**	**1,325,904**	**1,439,146**
Recreation Programs					
Other Purchased Services					
6000-6115-523850	Contract Labor	93,356	90,460	64,432	85,000
	Total	93,356	90,460	64,432	85,000
Supplies					
6000-6115-531104	Supplies	16,257	23,208	28,231	18,821
6000-6115-531105	Seniors Program Supplies	10,026	9,216	11,100	10,800
6000-6115-531106	Program Development/ Expansion	17,436	15,728	1,245	1,990
6000-6115-531300	Food / Concession Supplies	-	-	1,256	3,000
6000-6115-531600	Small Equipment	8,040	794	5,950	10,888
6000-6115-531800	Special Events	3,404	3,407	3,513	3,300
	Total	55,164	52,354	51,295	48,799
	Total: Recreation Programs	**148,520**	**142,814**	**115,727**	**133,799**
Festival Center					
Purchased Property Services					
6000-6190-522321	Linen/Uniform Rental Service	-	3,772	3,344	4,000
	Total	-	3,772	3,344	4,000
Supplies					
6000-6190-531210	Water/Sewer	-	6,236	9,000	9,000
6000-6190-531220	Gas	-	5,686	12,000	12,000
6000-6190-531230	Electric	-	21,893	27,675	30,000
6000-6190-531235	Cable	-	-	408	828
	Total	-	33,814	49,083	51,828
	Total: Festival Center	**-**	**37,586**	**52,427**	**55,828**
W.P. Jones Park					
Supplies					
6000-6217-531210	Water/Sewer	1,042	3,442	2,600	4,800
6000-6217-531220	Gas	-	1,936	2,404	3,000
6000-6217-531230	Electric	993	1,986	5,450	6,000
6000-6217-531235	Cable	-	-	1,004	1,932
	Total	2,035	7,364	11,458	15,732
	Total: W.P. Jones Park	**$ 2,035**	**$ 7,364**	**$ 11,458**	**$ 15,732**

Account Number	Description		FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Parks & Recreation (continued)						
Rogers Bridge Park						
Purchased Property Services						
6000-6218-522320	Equipment Rental		$ 3,120	$ 3,765	$ 3,380	$ 3,120
		Total	3,120	3,765	3,380	3,120
Supplies						
6000-6218-531210	Water/Sewer		13,493	12,641	19,470	16,000
6000-6218-531230	Electric		1,912	2,288	2,900	2,900
		Total	15,404	14,929	22,370	18,900
		Total: Rogers Bridge Park	**18,524**	**18,694**	**25,750**	**22,020**
W.P. Jones Park Tennis						
Supplies						
6000-6220-531210	Water/Sewer		674	1,817	1,220	1,320
6000-6220-531230	Electric		6,665	6,059	7,320	6,900
6000-6220-531600	Small Equipment		1,229	-	-	-
		Total	8,568	7,876	8,540	8,220
		Total: W.P. Jones Park Tennis	**8,568**	**7,876**	**8,540**	**8,220**
Bunten Park Tennis						
Supplies						
6000-6221-531230	Electric		2,800	2,732	3,000	3,000
6000-6221-531600	Small Equipment		685	730	-	-
		Total	3,485	3,462	3,000	3,000
		Total: Bunten Park Tennis	**3,485**	**3,462**	**3,000**	**3,000**
Bunten Park Athletics						
Supplies						
6000-6222-531210	Water/Sewer		9,487	9,623	10,305	12,000
6000-6222-531220	Gas		1,127	967	3,000	3,000
6000-6222-531230	Electric		86,634	86,656	85,953	76,500
6000-6222-531235	Cable		-	-	408	-
6000-6222-531600	Small Equipment		14,973	11,724	11,528	10,925
		Total	112,223	108,969	111,194	102,425
		Total: Bunten Park Athletics	**112,223**	**108,969**	**111,194**	**102,425**
Scott Hudgens Park Athletics						
Supplies						
6000-6223-531210	Water/Sewer		1,311	1,450	2,040	2,040
6000-6223-531230	Electric		3,656	3,088	3,960	4,500
		Total	4,967	4,538	6,000	6,540
		Total: Scott Hudgens Park Athletics	**4,967**	**4,538**	**6,000**	**6,540**
		Department Total: Parks & Recreation	**$ 1,336,958**	**$ 1,466,781**	**$ 1,660,000**	**$ 1,786,710**
Planning & Development						
Planning & Development Admin						
Salaries & Wages						
7000-7410-511000	Salaries & Wages		363,962	371,384	378,954	423,325
7000-7410-511101	Part Time Salaries & Wages		22,940	13,982	-	25,107
7000-7410-511300	Overtime		114	276	2,000	5,000
		Total	387,016	385,642	380,954	453,432
Employee Benefits						
7000-7410-512100	Group Insurance		50,827	57,441	75,740	94,202
7000-7410-512200	FICA Tax		28,829	28,801	29,143	34,359
7000-7410-512400	Retirement Contrib/Pension		31,270	32,242	30,006	36,689
		Total	110,926	118,485	134,889	165,250
Purchased Professional & Technical Services						
7000-7410-521200	Professional Services		19,198	67,945	288,274	71,000
7000-7410-521302	Building Inspector		30,430	34,668	8,509	-
		Total	49,628	102,613	296,783	71,000
Purchased Property Services						
7000-7410-522201	Office Equipment Maintenance		-	-	250	250
7000-7410-522202	Vehicle Repairs/Maintenance		732	116	567	1,000
		Total	732	116	817	1,250
Other Purchased Services						
7000-7410-523203	Cell Phones		2,040	1,440	1,466	1,440
7000-7410-523300	Advertising/Public Notices		513	891	2,500	2,500
7000-7410-523400	Printing & Binding		944	1,851	2,700	1,700
7000-7410-523500	Travel/Parking		-	-	2,555	4,010
7000-7410-523600	Dues & Professional Fees		1,355	1,586	1,120	1,580
7000-7410-523700	Certification/ Educ/Training		6,848	5,437	6,127	11,340
		Total	$ 11,699	$ 11,206	$ 16,468	$ 22,570

Account Number	Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Planning & Development Admin (continued)					
Supplies					
7000-7410-531100	Office Supplies	$ 1,446	$ 1,962	$ 2,435	$ 2,500
7000-7410-531104	Supplies	461	697	998	1,200
7000-7410-531400	Subscriptions & Periodicals	-	-	1,445	1,346
7000-7410-531703	Emp/Council & Comm. Relations	411	1,313	1,500	1,500
	Total	2,319	3,973	6,378	6,546
Payments to Others					
7000-7410-573002	Community Betterment Program	500	-	-	-
	Total	500	-	-	-
	Total: Planning & Development Admin	**562,821**	**622,033**	**836,289**	**720,048**
Street Lights					
Purchased Property Services					
7000-7415-522210	General Repairs	-	-	10,000	10,000
	Total	-	-	10,000	10,000
Supplies					
7000-7415-531230	Electric	301,727	300,096	315,000	327,000
	Total	301,727	300,096	315,000	327,000
	Total: Street Lights	**301,727**	**300,096**	**325,000**	**337,000**
Economic Development					
Salaries & Wages					
7000-7520-511000	Salaries & Wages	73,281	129,924	83,952	135,105
	Total	73,281	129,924	83,952	135,105
Employee Benefits					
7000-7520-512100	Group Insurance	15,485	27,770	21,081	45,040
7000-7520-512200	FICA Tax	5,195	9,120	6,106	10,336
7000-7520-512400	Retirement Contrib/Pension	6,262	7,424	7,216	12,835
	Total	26,941	44,314	34,403	68,211
Other Purchased Services					
7000-7520-523203	Cell Phones	-	-	800	1,920
7000-7520-523500	Travel/Parking	45	871	150	300
7000-7520-523600	Dues & Professional Fees	440	225	15,695	16,280
7000-7520-523700	Certification/ Educ/Training	500	694	2,695	5,180
	Total	985	1,790	19,340	23,680
Supplies					
7000-7520-531100	Office Supplies	57	156	250	600
7000-7520-531400	Subscriptions & Periodicals	-	-	1,330	1,426
7000-7520-531601	Office Equipment	674	-	845	-
7000-7520-531704	Citywide Promotions	-	2,779	12,000	18,000
	Total	732	2,935	14,425	20,026
	Total: Economic Development	**101,939**	**178,963**	**152,120**	**247,022**
	Department Total: Planning & Development	**$ 966,486**	**$ 1,101,092**	**$ 1,313,409**	**$ 1,304,070**
Debt Service					
Citywide Software/ BOA					
Principal					
8100-581300	Other Debt Principal	369,536	383,212	397,389	-
	Total	369,536	383,212	397,389	-
Interest					
8100-582300	Interest Expense	42,555	28,882	14,704	-
	Total	42,555	28,882	14,704	-
	Total: Citywide Software/ BOA	**412,091**	**412,094**	**412,093**	**-**
	Department Total: Debt Service	**$ 412,091**	**$ 412,094**	**$ 412,093**	**$ -**
Other Financing Uses					
Operating Transfers Out					
9000-611007	Transfer to 222 HEAT Grant	83,080	24,130	17,832	-
9000-611013	Transfer to 281 Police Tech Fund	66,102	108,674	-	-
9000-611015	Transfer to City Hall Build	2,297	-	-	-
9000-611028	Transfer to SPLOST 2009	-	14,502	-	-
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	250,000
9000-611042	Transfer to Fund 700 DDA	668,214	667,536	668,208	837,879
9000-611044	Transfer to Fund 770 URA	767,625	708,583	710,328	1,007,203
9000-611048	Transfer to Fund 360	40,509	20,635	70,378	-
9000-611050	Transfer to SPLOST 09 Vehicles	-	48,128	-	-
9000-611058	Transfer to Police Capital Projects	-	539	85,312	-
9000-611059	Transfer to HRA Fund 601	83,748	83,748	83,748	70,000
9000-611060	Transfer to The Block CD 64	3,000	104,394	173,706	173,706
9000-611062	Transfer to Fund 209 Public Art	-	-	25,000	5,000
	Total	2,096,930	2,030,870	2,084,512	2,343,788
	Department Total: Other Financing Uses	**$ 2,096,930**	**$ 2,030,870**	**$ 2,084,512**	**$ 2,343,788**
	GENERAL FUND TOTAL EXPENDITURE	**$ 16,573,193**	**$ 17,847,306**	**$ 20,500,649**	**$ 21,223,702**

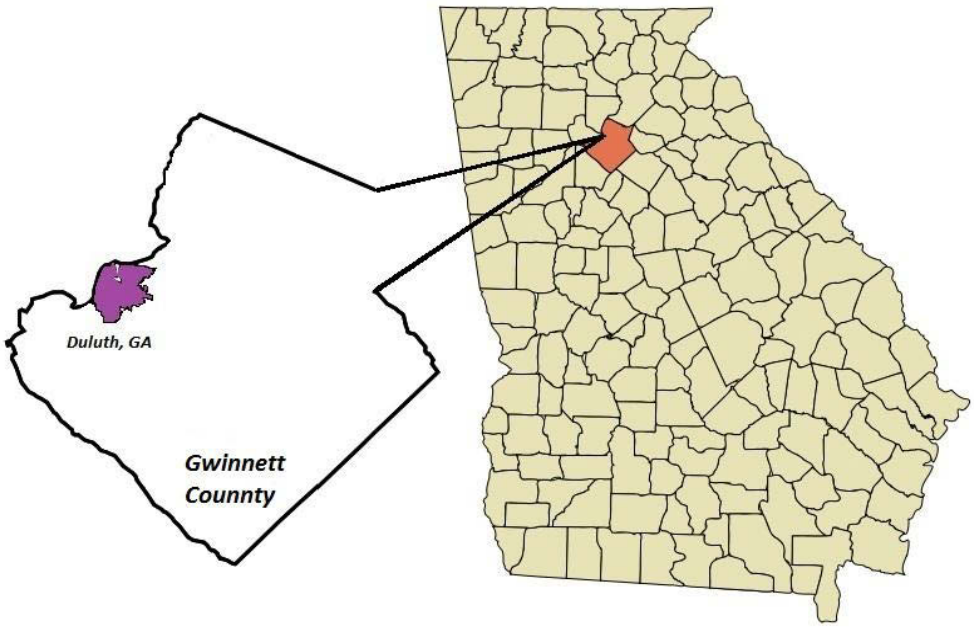
Charter

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.

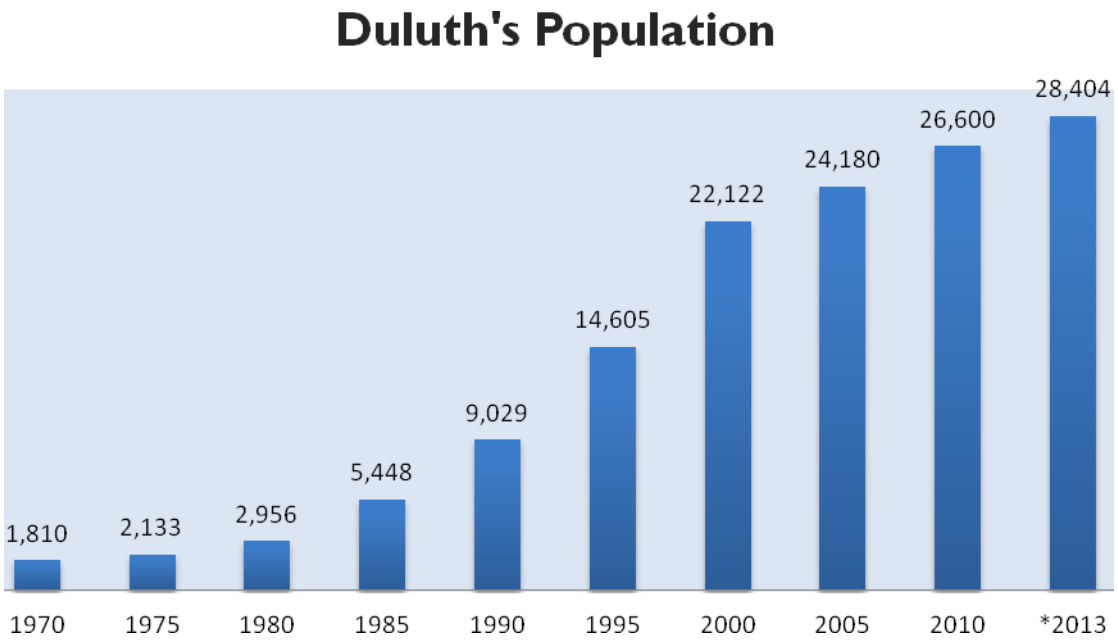
Population

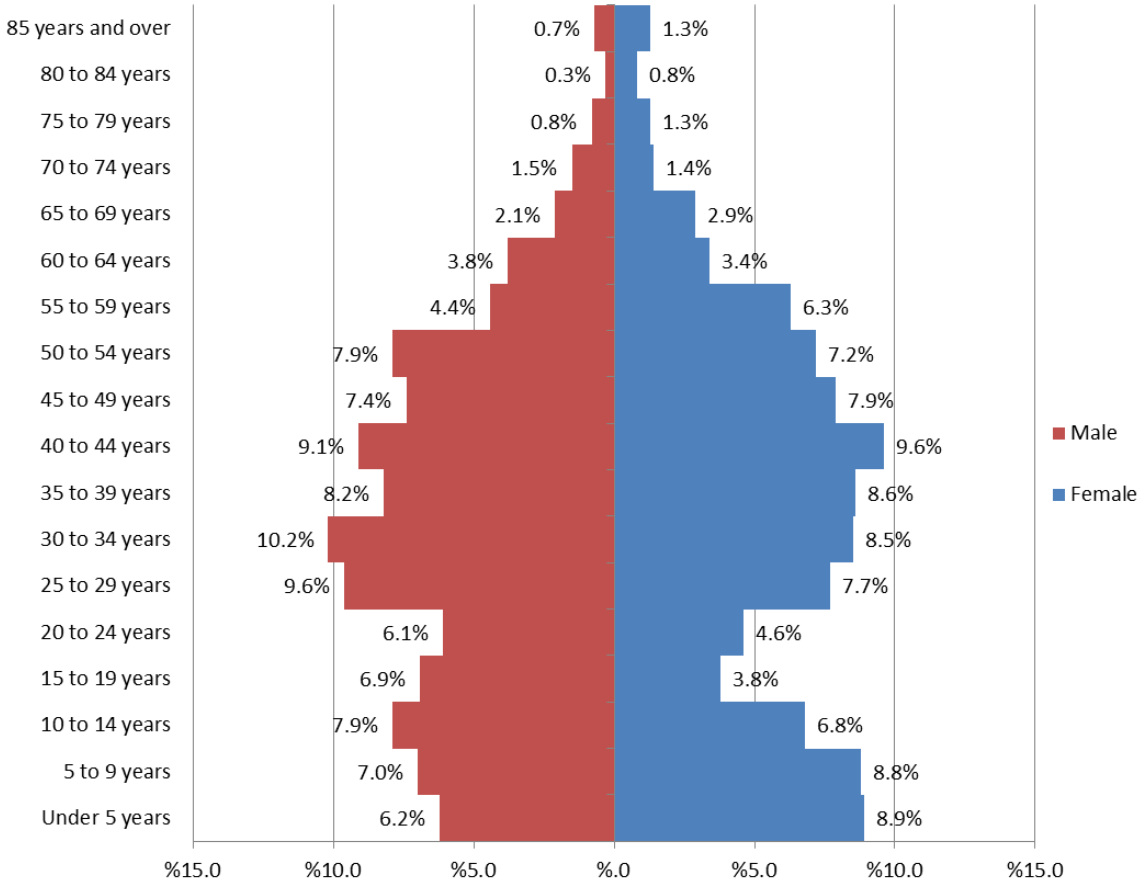
	Total Population		Change	
	2000	2010	#	%
Auburn	6,904	6,887	(17)	-0.2%
Berkeley Lake	1,695	1,574	(121)	-7.1%
Braselton	1,206	7,511	6,305	522.8%
Buford	10,668	12,225	1,557	14.6%
Dacula	3,848	4,442	594	15.4%
Duluth	22,122	26,600	4,478	20.2%
Grayson	765	2,666	1,901	248.5%
Lawrenceville	22,397	28,546	6,149	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	% Change
1970	1,810	
1975	2,133	17.8%
1980	2,956	38.6%
1985	5,448	84.3%
1990	9,029	65.7%
1995	14,605	61.8%
2000	22,122	51.5%
2005	24,180	9.3%
2010	26,600	10.0%
*2013	28,404	6.8%

*2013 estimate from U.S. Census Bureau



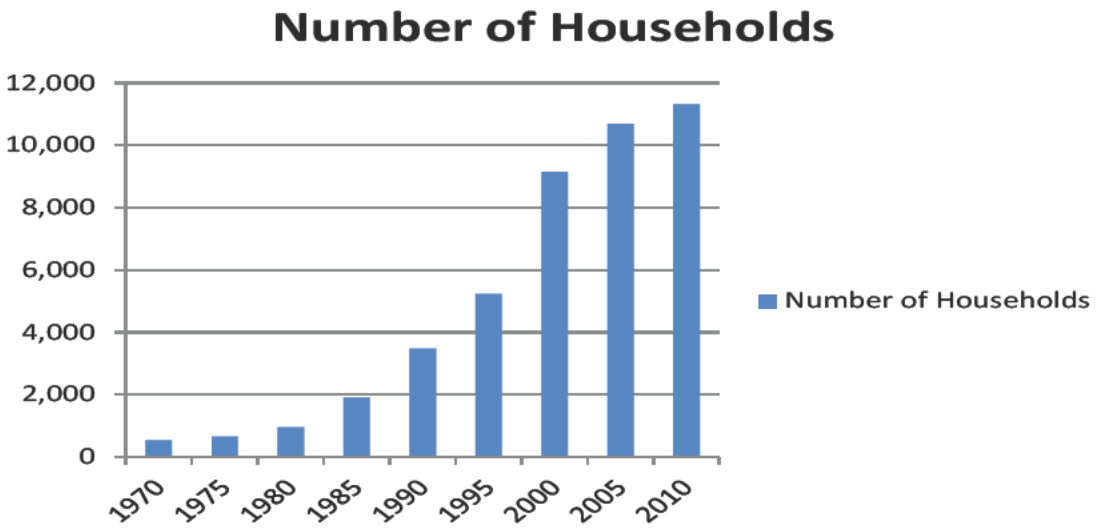

85 years and over
80 to 84 years
75 to 79 years
70 to 74 years
65 to 69 years
60 to 64 years
55 to 59 years
50 to 54 years
45 to 49 years
40 to 44 years
35 to 39 years
30 to 34 years
25 to 29 years
20 to 24 years
15 to 19 years
10 to 14 years
5 to 9 years
Under 5 years
0.7%
0.3%
0.8%
1.5%
2.1%
3.8%
4.4%
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%
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Male
Female

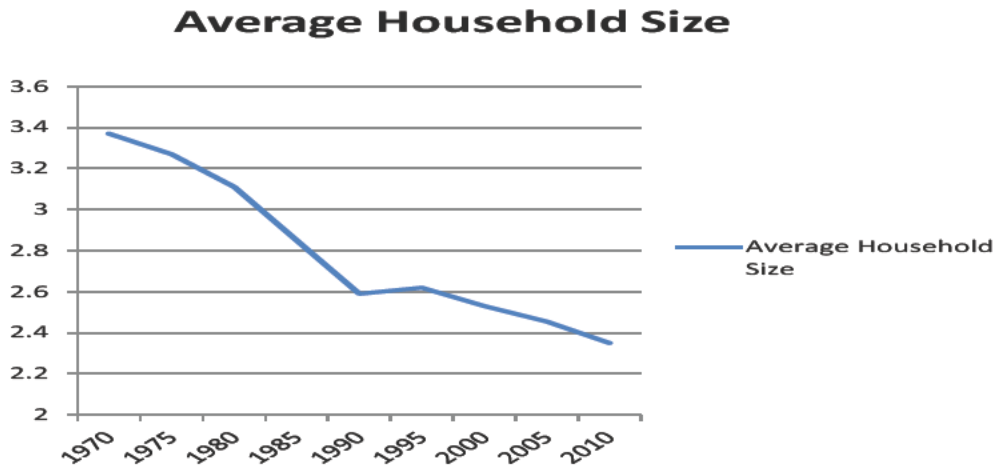
Housing Units

	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

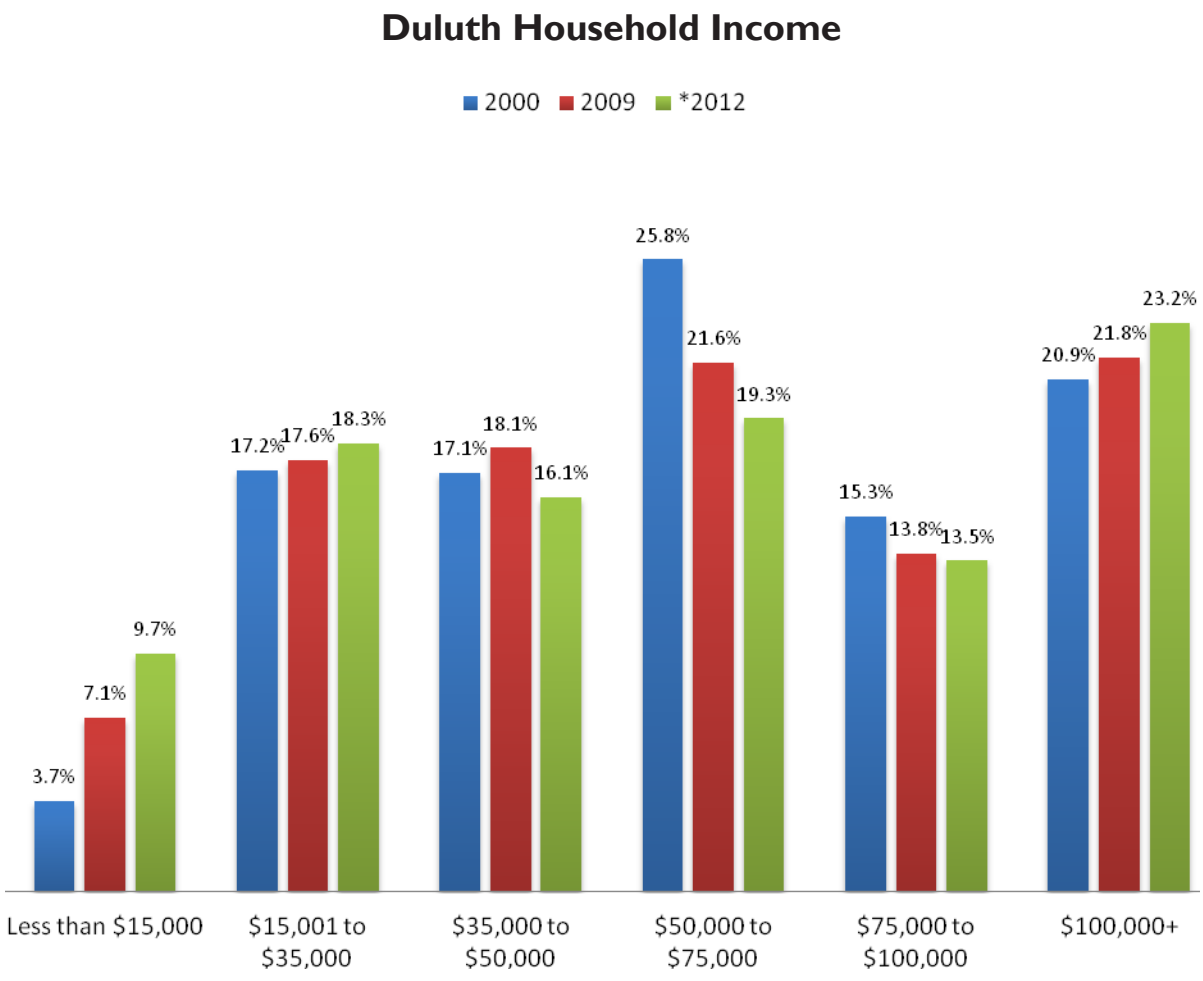
Year	Number of Households	Average Household Size
1970	537	3.37
1975	653	3.27
1980	951	3.11
1985	1,914	2.85
1990	3,486	2.59
1995	5,224	2.62
2000	9,151	2.53
2005	10,680	2.45
2010	11,313	2.35





Income Range	2000	2009	*2012
Less than $15,000	3.7%	7.1%	9.7%
$15,001 to $35,000	17.2%	17.6%	18.3%
$35,000 to $50,000	17.1%	18.1%	16.1%
$50,000 to $75,000	25.8%	21.6%	19.3%
$75,000 to $100,000	15.3%	13.8%	13.5%
$100,000+	20.9%	21.8%	23.2%

*2012 estimate from U.S. Census Bureau



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.