

Fiscal Year 2017-2018 Budget Book

City of Duluth, GA



FY 2018 Annual Budget

City of Duluth, GA

Mayor & Council

Nancy Harris
Mayor



Marshar Anderson Bomar
Mayor Pro Tem



Jim Dugan
Councilmember



Billy Jones
Councilmember



Kelly Kelkenberg
Councilmember



Greg Whitlock
Councilmember



Management

James Riker
City Manager



Teresa Lynn
City Clerk



Charles L. Barrett III
Judge



Randall Belcher
Police Chief



Audrey Turner
Public Works Director



Kathy Marelle
Parks & Recreation Director



Bill Aiken
Community Development Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Duluth

Georgia

For the Fiscal Year Beginning

July 1, 2016

Executive Director

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City of Duluth, GA
DULUTH
Introduction
CITY

FISCAL YEAR 2018 BUDGET MESSAGE

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

It is my privilege to present the City of Duluth's Fiscal Year 2018 Annual Operating and Capital Budget. This budget continues to build on many of the long-range objectives, visions and policy directives that the Mayor and Council have charged staff with implementing to ensure that the city continues to grow, remains financially strong, promotes a positive economic environment, and is safe for citizens and visitors alike.

As a result of this long-range vision and the overall economic recovery in Georgia, the City of Duluth is experiencing strong growth in both commercial and residential development. Much of this growth has occured in the immediate downtown and has created a halo effect that has contributed to growth in other areas. Over the past three and a half years, over 1,200 single family and multi-family housing units have been completed or planned in the City. This includes 442 single family attached and detached housing units, 702 multifamily housing units and 128 senior focused multi-family housing units. As a result of this new residential development, over 186,000 newly completed and planned commercial space has been added.

This new commercial development includes developments such as Parsons Alley, Sugarloaf Market, The District at Duluth and Marketplace Village. These developments are intended to be unique gathering spaces creating destination points for residents and new visitor alike to experience. Recently the Parsons Alley development received the Unban Land Institutes (ULI) award for "**Development of Excellence**". The ULI Awards for Excellence program recognizes outstanding real estate development projects or initiatives that exemplify leadership in the responsible use of land and in creating and sustaining thriving communities.

In addition, the Parsons Alley development received the Congress for the New Urbanism's (CNU) **Charter Award** in the geographic scale of blocks, streets, and buildings. This award recognizes developments for the restoration of existing urban centers and towns within coherent metropolitan regions, the reconfiguration of sprawling suburbs into communities of real neighborhood and diverse districts, the conservation of natural environments, and the preservation of our built legacy. In short, well-designed places that are unique and authentic.

Finally, but well worth noting, the Parson Alley development received the Atlanta Regional Commission's top award, the **2017 Development of Excellence award**. This award recognizes projects in metro Atlanta that exemplify cutting-edge, livable design that enhances the surrounding community and supports the goals and policies of the Atlanta Region's Plan, meto Atlanta's long-range, comprehensive blueprint.

This new development has had an overall positive impact of the City revenues, including General Property Taxes, Selective Sales and Use Taxes, Business Taxes and Regulatory Fees. The City's overall General Fund revenues are projected to grow by $1,437,243 more than the FY17 adopted budget. However, the City continues to use its Fund Balance or "savings" to balance the budget. Currently the City is working to reduce its reliance on Fund Balance to balance its budget primarily through growth in revenues and closely controlling expenditures, where possible. Staff is projecting that in FY17, the most recent completed fiscal year, the City will use $597,655 in Fund Balance, down $772,407 from the prior year. Financial forecast indicate the City should be able to discontinue its use of Fund Balance to balance the budget in the next fiscal year or two.

	FY17 Unaudited	FY16 Actual	FY15 Actual
Revenues	$18,908,453	$ 18,144,285	$17,973,301
Expenditures	19,506,108	19,514,347	20,051,729
Use of Fund Balance	$ 597,655	$ 1,370,062	$ 2,078,428

As in most orginizations, personnel costs are a large part of the budget and the City is no exception. For this reason, the City continues to leverage technology to help control these costs. The purchase of new property tax software, updates to the Planning and Development software and the implementation of a city-wide police camera system are good examples of timesaving solutions. The City is also incentivizing its employees to maintain health lifestyles through the Wellness Program, which in turn will lower health insurance premiums. In the most recent insurance renewal period, the City no (0%) increase in health insurance premiums and a 5.08% increase in dental insurance premiums.

The City's approach to budgeting is to budget revenues conservatively and expenditures without discounting. This means that revenues are budgeted mainly based on historical facts, economic indicators and trend. Budgeting expenditures without discounting means no allowance is taken for vacant positions or reductions in utility costs for such events as an expected mild winter or cool summer. These budgetary practices are designed to limit the need for possible unexpected budget amendments or budget reductions caused by overly optimistic assumptions that do not materialize. For this reason, it is likely the City's adopted budget will almost always require the use of some amount of Fund Balance to balance the budget. However, the use of Fund Balance in the FY 2018 Adopted Budget has decreased significantly from FY 2017.

	FY18 Adopted	FY17 Adopted	FY16 Adopted
Revenues	$18,981,362	$ 17,544,119	$17,460,461
Expenditures	21,008,463	21,238,180	20,987,604
Use of Fund Balance	$ 2,027,101	$ 3,694,061	$ 3,527,143

The Duluth City Council and staff feel that based on the policies and initiatives now in place, the current trends in revenue growth and the controlled growth of expenditures will produce a balanced budget with minimal use of Fund Balance.

General Fund Highlights

- FY 2018 General Fund budgeted expenditures are projected to decrease by $305,2015 or 1.4% over 2017 amended expenditures, largely due to a reduction in transfers to the Downtown Development Authority for annual bond payments.
- The ad valorem millage rate remains the same as the prior year at 6.551 mills.
- FY 2018 General Fund budgeted revenues are projected to increase by $1,425,743 or 8.1% over 2017 amended revenue. This increase in mainly due to an increase in property tax revenue from new construction, property reassessment and fully incorporated millage rate change.
- Employee benefits cost (medical, dental, life and disability insurance) held stable, with only a 5.08% increase in dental insurance and no increase in medical insurance.
- Budgeted expenditures include a 2% cost of living adjustment.
- FY 2018 budget includes the conversion of 2 part time Event Assistant positions to 1 full time Events Coordinator position and the elimination of 3 part time Recreation Assistant postions and 1 part time Maintenance Worker I position.
- At $7,800,000 and representing approximately 41% of the City's overall budget revenues, property taxes are the largest revenue source.
- At $8,862,418 and representing approximately 42% of the City's overall budgeted expenditures, police services are the City's largest expenditure category.



Strategic Vision Statements and Principals

The FY 2018 budget, much like the budgets in the past, was guided by long term strategic vision statements established by the Mayor and Council. These statements serve as a long term road map to guide the future direction of the City. They are the prism through which both non-financial and financial initiatives and projects are to be viewed.

1. **Attractive Destination:** To be a uniquely creative, fun and invitting 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, invit ing and regionally recognized community with policies and procedures that fosters economic growth and investment.

Prior to the department directors developing their budget request for the coming year, the Mayor and Council along with staff hold an annual strategic retreat. This provides an opportunity to review what goals have been accomplished in the past year. The retreat also serves to establish goals and priorities for the upcoming year and beyond. These goals and priorities are then used by department director as the basis for their upcoming budget request.

Department budget request implementing the priorities from the retreat have included actions such as; 1) citizen involvement through the Citizens Budget Review Advisory Committee and the Lead Educate Advance Duluth, 2) leveraging technology through a city-wide police camera system to create a safer city, 3) periodic updates to the Unified Development Code to create a development friendly environment, 4) adding additional Code Enforcement Officer to maintain community standards for residents and businesses, 5) creating family orientated entertainment including Food Truck Fridays, Deck the Hall and Smores and Snores.

FY 2018 General Fund Revenues and Expenditures

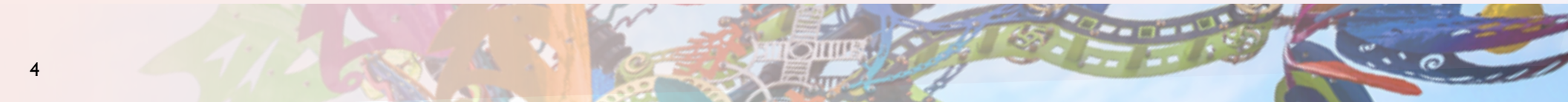
The FY 2018 budget reflects growth in several of the City's revenue sources. The primary general fund revenue sources include Commercial and Residential Property Taxes, Franchise Taxes, Business License (Occupational Taxes) and Fines and Forfeitures.

As previously mentioned, the City's largest source of revenue is propery taxes. Property tax revenue is based on the City's tax digest, with a current assessed value of over $1.3 billion, and an adopted millage rate. This revenue source is anticipated to increase by $1,425,743 or 8.1% mainly due to three factors; 1) new construction added to the disgest, 2) reassessment growth of existing properties, and 3) full incorporation of the prior year millage rate increase.

Other revenue related to the increase in residential and commercial development has also been projected to increase in the FY 2018 budget compared to the FY 2017 amended budget. For instance, Occupational Taxes levied on business and practitioners of professions and occupations which have a physical location in the City are projected to increase by $110,000 or 11.3%. In addition, the Insurance Premium Tax levied by the State of Georgia on life and property/casualty insurance policies written by insurance companies conducting business in the City of Duluth is expected to increase by $160,000 or 9.5%. Alcohol Beverage Taxes levied on the distribution of distilled spirits, malt beverages, and wine are projected to increase by $40,000 or 6.6%.

Residental and commercial building activity which has been the basis for much of the increase in the City's revenues is also anticipated to continue in FY 2018. Revenue from Commercial and Residential Building Permit Fees for the inspection of the alteration or construction of residential or commercial buildings in the City of Duluth is budgeted to increase by $82,500 or 17.7%.

One revenue source not expected to benefit from the increase in activity in the downtown area is Fines and Forfeitures. The police department command staff have devoted additional resources to the downtown area



due to the increased vehicle and pedestrian traffic. Changes will include additional foot patrols, bike patrols and camera surveillance. For this reason, the FY 2018 budget projects a $300,000 or 14.3% decrease in this revenue source.

As stated previously, the City continues its efforts to reduced its reliance on Fund Balance or "saving" to balance its budget. The FY 2018 budget projects $21,008,463 in expenditures. This is a decrease of $305,215 from the FY 2017 amended budget. Budgeted expenditures include costs of personnel, supplies, equipment, utilities, professional and contracted services, debt servies transfers, and other items. Personnel costs, including salaries and benefits, represent the single largest category of expenditures. Personnel changes in the FY 2018 budget include converting 2 part-time positions to one full-time and the elimination of 4 part-time positions. Because personnel costs are the single largest expenditure, this figure must be closely reviewed each year during the budget process. In the FY 2018 budget, the City was able to negotiate a 0% increase in its medical insurance coverage and a 5.08% increase in its dental insurance coverage. Part of the reason for this is a lower employee claims history, an emphasis on preventaive care through the City's Wellness Program and cost mitigation efforts such as "LiveHealth" - online access to physican care via phone, tablet, or computer.

General Fund Transfers to the Downtown Development Authority ($667,546) and Urban Redevelopment Authority ($1,024,874) totaling $1,692,420 remain one of the larger items in the budget. These transfers fund semi-annual bond payments by these authorities for such capital projects as the Public Safety building, City Hall building, Town Green open space and Parsons Alley restaurant district. In the FY 2018 budget, the transfer to the Downtown Development Authority was reduced by $521,982 as a result of an agreement that now requires third party debt holders to remit monthly loan payments to the authority for the Parson Alley restaurant district. Future bond obligations mature in 2020 and 2024.

Other items worth noting in the FY 2018 budget include changes in the Special Events category. The New Years Eve Celebration was discontinued in favor of a larger Holiday Deck the Hall event, and event programing for Parsons Alley was increased by $13,000 to host more events in this popular gathering space. New events were added such as S'mores N Snores camping at Rogers Bridge, an Inflatable 5K run, and a Plein Air Duluth, an outdoor painting event. During the budget preparation process, an emphasis was placed on adding events that are family-centered but can be enjoyed by a diverse age group.

Based on the results of our Citizen Survey, funding of $20,000 was added to the Planning and Development Department's budget for additional street lights. The street lights will be added to select neighborhoods to improve pedestrian walkability and overall safety. Additionally, $100,000 was added to the Police Support Services Department's budget for a maintenance contract for the expansion of the police camera system. The camera system is part of a long term capital project that will first focus on the main travel corridors in the City and will later be expanded to include other areas of the City.

Other Funds and Activities

The second largest fund the City operates is the Stormwater Utility Fund for the repair and maintenance of its stormwater infrastructure, which includes underground pipes, catch basins, detention ponds and street sweeping. Funding of this utility comes from annual assessment on property tax bills. Condomimiums are charged $14.40 and single-family homes are generally $36.00. Commercial properties are assessed $36.00 per 2,654 square feet of impervious surface or fraction thereof. The FY 2018 budgeted revenue for this fund is $866,300, which represents an increase of $34,764 from the FY 2017 amended revenues of $830,836. This increase can be attributed mainly to new construction throughout the City. The FY 2017 budgeted expenditures for this fund are $853,370 compared to FY 2017 budgeted expenditures of $725,998. This increase of $127,372 is partly due to the increase in revenue and the fund having sufficient cash reserves to allow for most of the FY 2018 revenue to be spent on projects.



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The City of Duluth self insures for workers' compensation claims and uses a Workers Compensation Fund to account for the activity. The revenue for this fund comes from two sources, annual transfer of $250,000 from the General Fund and interest earned on excess funds that are invested until needed. An insurance policy is purchased each year to cover any claims that exceed $1 million, which limits the City's maximum exposure. For this reason, the City seeks to maintain a cash balance of approximately $1 million in the fund. However, beginning with FY 2014, the claims exceeded revenues by $47,294, in FY 2015 claims exceeded revenues by $97,118, and in FY 2016 claims exceeded revenues by $153,171. In FY 2017, the City reached settlements in some of the long-term ongoing claims. This action should allow the fund to replenish its cash balance of $548,614 over the next few years.

Conclusion

As a result of the strategic vision put forth the Mayor and Council and implemented by the staff, major changes have taken place in the City over the past two years and more are planned in the future. Duluth is an attractive, growing and desirable community where family and friends gather to share good times. The financial outlook for the City is strong and this budget continues to build on the success of the past.

I would like to thank the Mayor and Council for their commitment and leadership in keeping the city moving in the right direction. I also want to thank staff for their hard work in carrying out these plans.

Respectfully submitted,

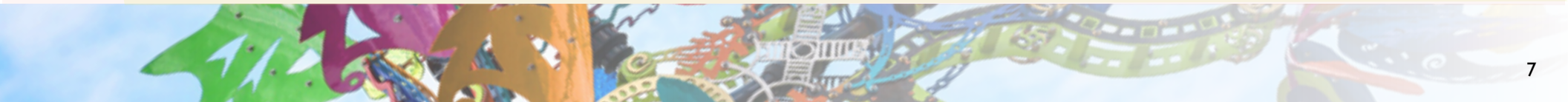
James Riker
City Manager

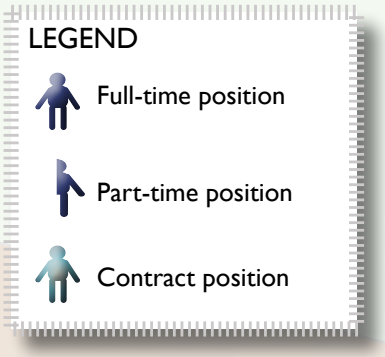






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Citizens

Mayor & City Council

City Attorny

Boards & Commissions

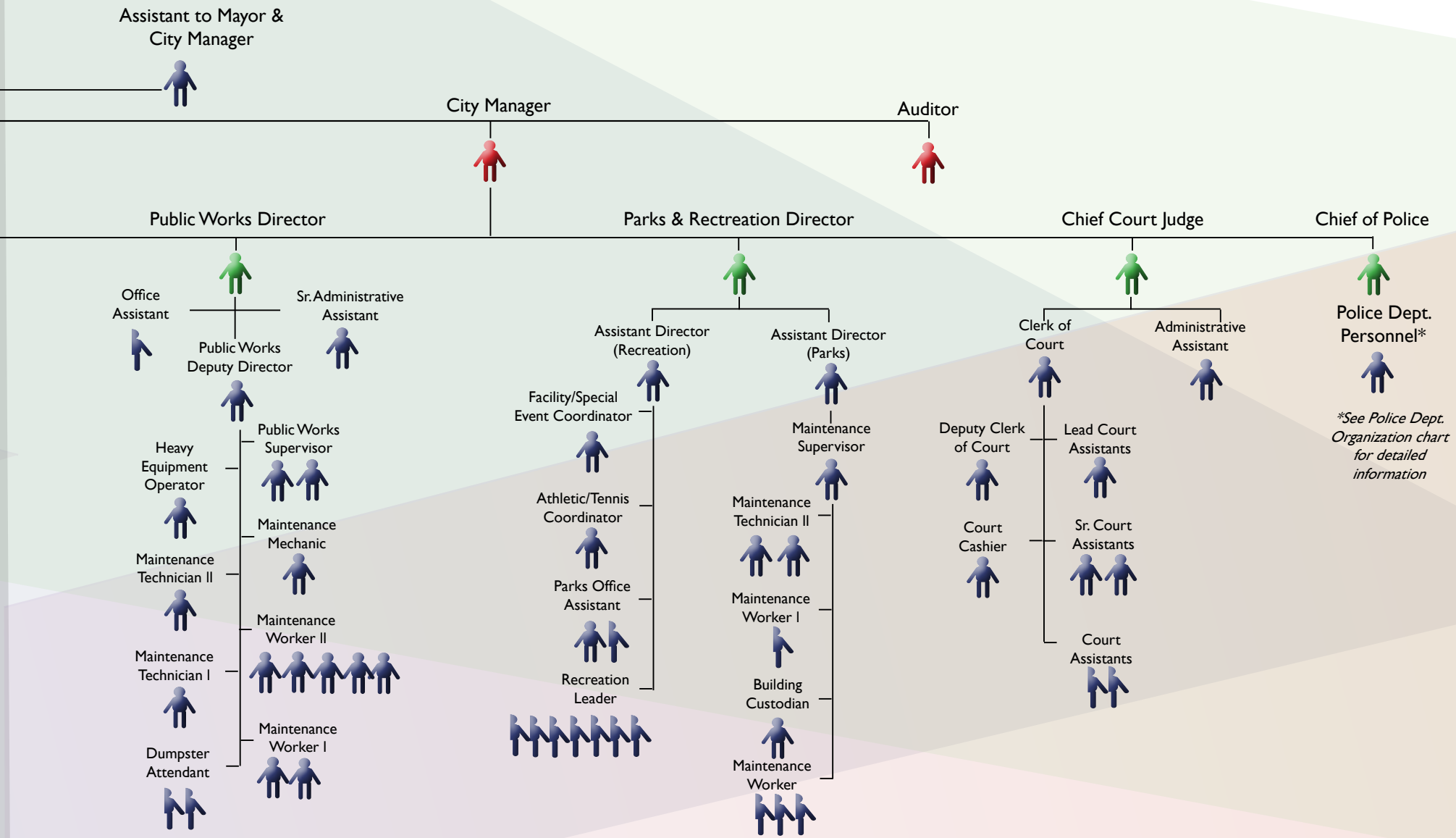
City Clerk

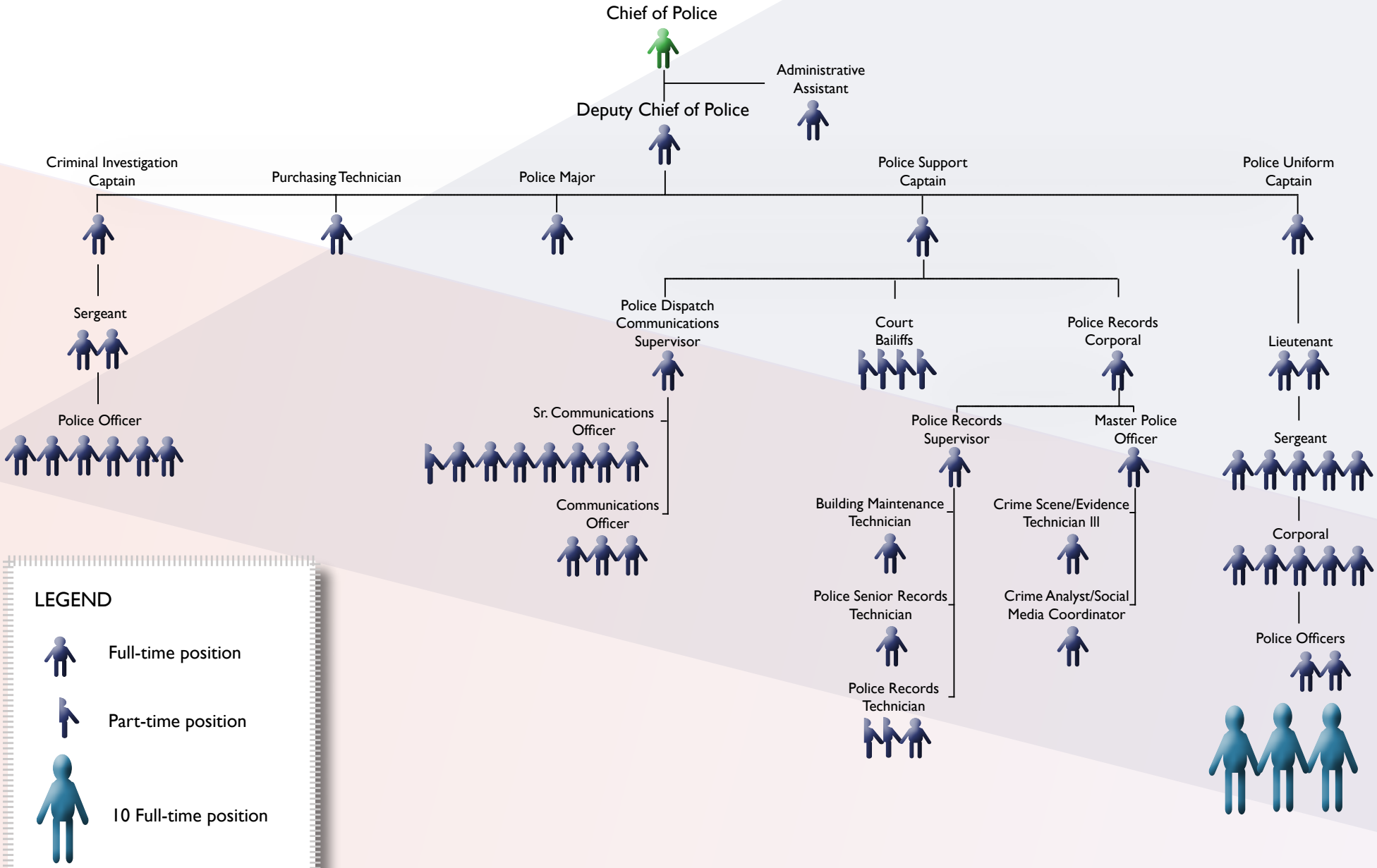
- Deputy City Clerk
  - Occupational Tax Officer
  - Alcohol & Excise Tax Officer
  - Property Tax Officer
  - Administrative Assistant
- Human Resource Manager
  - Human Resource Specialist
  - HR/ Accounting Technician
- Finance manager
  - Accounting Officer
  - Sr. Accounting Technician
  - Accounting Specialist
  - Financial Assistant
- IT manager
  - Deputy IT Manager
  - IT Technician
- Administrative Records Supervisor
  - Sr. Custodian

Community Development Director

- Administrative Assistant
- Economic Development Manager
  - Economic Development Specialist
- Planning Manager
- GIS Specialist
  - Code Compliance Officer
  - Code Compliance Inspector
- City Engineer
  - Assistant City Engineer
- StormWater Supervisor
  - StormWater Technician
  - StormWater Assistant
- Building/ Development Inspector
- Public Information & Marketing Manager
  - Sr. Marketing Coordinator
  - Event Coordinator
  - Marketing Maintenance Worker II

Organizational Chart




Chief of Police
Administrative Assistant
Deputy Chief of Police
Criminal Investigation Captain
Purchasing Technician
Police Major
Police Support Captain
Police Uniform Captain
Sergeant
Police Officer
Police Dispatch Communications Supervisor
Sr. Communications Officer
Communications Officer
Court Bailiffs
Police Records Corporal
Police Records Supervisor
Master Police Officer
Building Maintenance Technician
Police Senior Records Technician
Police Records Technician
Crime Scene/Evidence Technician III
Crime Analyst/Social Media Coordinator
Lieutenant
Sergeant
Corporal
Police Officers
LEGEND
Full-time position
Part-time position
10 Full-time position

	FY14		FY15		FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Manager										
City Manager	1		1		1		1		1	
Assistant to Mayor & City Manager	1		1		1		1		1	
Total City Manager:	2	0	2	0	2	0	2	0	2	0
Clerk Administration										
City Clerk	1		1		1		1		1	
Deputy City Clerk	1		1		1		1		1	
Administrative Records Supervisor	1		1		1		1		1	
Compliance Inspector (1)		1		1		1		1		
Administrative Assistant (2)										1
College Intern (3)				1		1		1		
Total Clerk Administration:	3	1	3	2	3	2	3	2	3	1
Business Office										
Property Tax Officer	1		1		1		1		1	
Occupational Tax Officer	1		1		1		1		1	
Alcohol/Excise Tax Officer	1		1		1		1		1	
Administrative Assistant	1		1		1		1		1	
Total Business Office:	4	0	4	0	4	0	4	0	4	0
Finance Department										
Finance Manager	1		1		1		1		1	
Accounting Officer	1		1		1		1		1	
Senior Accounting Technician	1		1		1		1		1	
Accounting/HR Technician		1		1	0.5		0.5		0.5	
Accounting Specialist		1		1		1		1		1
Financial Assistant		1		1		1		1		1
Total Finance:	3	3	3	3	3.5	2	3.5	2	3.5	2
Human Resources										
Human Resources Manager	1		1		1		1		1	
Payroll & Benefits Specialist	1		1		1		1		1	
Accounting/HR Technician		1		1	0.5		0.5		0.5	
Total Human Resources:	2	1	2	1	2.5	0	2.5	0	2.5	0
Information Technology										
Information Technology Manager	1		1		1		1		1	
Deputy Information Technology Manager	1		1		1		1		1	
Information Technology Technician			1		1		1		1	
Total Information Technology:	2	0	3	0	3	0	3	0	3	0
Custodial										
Building Custodian	1		1		1		1		1	
Total Custodial:	1	0	1	0	1	0	1	0	1	0

	FY14		FY15		FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Municipal Court										
Chief Court Judge	1		1		1		1		1	
Clerk of Court	1		1		1		1		1	
Deputy Clerk of Court	1		1		1		1		1	
Senior Court Assistants (4)	3		3		3		3		2	
Lead Court Assistant (4)									1	
Administrative Assistant	1		1		1		1		1	
Court Cashier	1	2					1		1	
Court Assistant			1	2	1	2		2		2
Total Municipal Court:	8	2	8	2	8	2	8	2	8	2
Parks & Recreation										
Parks & Recreation Director	1		1		1		1		1	
Assistant Director - Parks	1		1		1		1		1	
Assistant Director - Recreation	1		1		1		1		1	
Athletic & Tennis Coordinator	1		1		1		1		1	
Special Events & Facility Coordinator	1		1		1		1		1	
Maintenance Grounds Supervisor (2)	1		1		1					
Parks Office Assistant	1	1	1	1	1	1	1	1	1	1
Parks Maintenance Supervisor	1		1		1		1		1	
Park Maintenance Technician II					2		2		2	
Maintenance Worker II (5)	2		2				1			
Maintenance Worker I (6)	1	1	1	1	1	1		2		1
Maintenance Worker II/Custodial (7)	1		1		1		1			
Building Custodian (8)									1	
Office/Program Assistant		1								
Recreation Assistant (9)		7		4		9		8		
Camp Director				1						
Recreation Leader (10)				3		1		1		7
Park Maintenance Worker				5		3		3		3
Total Parks and Recreation:	12	10	12	15	12	15	11	15	10	12
Public Works										
Public Works Director	1		1		1		1		1	
Public Works Deputy Director	1		1		1		1		1	
Public Works Supervisor (11)	2		2		2		1		2	
Senior Administrative Assistant	1		1		1		1		1	
Heavy Equipment Operator	1		1		1		1		1	
Maintenance Mechanic	1		1		1		1		1	
Maintenance Worker II	7		10		5		5		5	
Maintenance Worker I (12)	1	3		1	1	1	3	1	2	
Maintenance Technician I					2		1		1	
Maintenance Technician II					1		1		1	
Office Assistant		1		1		1		1		1
Dumpster Attendant				2		2		2		2
Total Public Works:	15	4	17	4	16	4	16	4	16	3

	FY14		FY15		FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Police Administration										
Chief of Police	1		1		1		1		1	
Deputy Chief of Police	1		1		1		1		1	
Police Major	1		1		1		1		1	
Administrative Assistant	1		1		1		1		1	
Purchasing Technician	1		1		1		1		1	
Total Police Administration:	5	0	5	0	5	0	5	0	5	0
Criminal Investigation	1									
Captain	2		1		1		1		1	
Sergeant	8		2		2		2		2	
Police Officer (13)	1		6		7		7		6	
Total Criminal Investigation:	12	0	9	0	10	0	10	0	9	0
Police Support Services										
Captain					1		1		1	
Lieutenant	1		1							
Corporal			1		1		1		1	
Master Police Officer							1		1	
Police Records Supervisor	1		1		1		1		1	
Police Records Technician	3	2	2	2	2	2	1	2	1	2
Police Senior Records Technician							1		1	
Building Maintenance Technician	1		1		1		1		1	
Crime Scene/Evidence Technician	2		2							
Crime Scene/Evidence Technician III					2		1		1	
Crime Analyst/Social Media Coordinator (14)									1	
Court Bailiff		4		4		4		4		4
Total Police Support Services:	8	6	8	6	8	6	8	6	9	6
Police Dispatch										
Communication Supervisor	1		1		1		1		1	
Senior Communications Officer (15)	7	1	8	1	8	1	8	1	7	1
Communications Officer (16)	2		2		2		2		3	
Total Police Dispatch:	10	1	11	1	11	1	11	1	11	1
Police Uniform Division										
Major	1		1							
Captain	1		1		1		1		1	
Lieutenant	2		2		2		2		2	
Corporal	5		5		5		5		5	
Sergeant	5		5		5		5		5	
Patrol Officer (17)	26		30		31		31		32	
Fleet Assistant (17)		1		1	1		1			
Total Police Uniform Division:	40	1	44	1	45	0	45	0	45	0

	FY14		FY15		FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Planning & Development										
Community Development Director	1		1		1		1		1	
Planning Manager (18)									1	
Senior Planner / Development Review (19)							1			
Senior Planner / Neighborhood Planning (18)							1			
Planner I	1		1		1					
City Engineer	1		1		1					
Building & Development Inspector	1		1		1		1		1	
Development Planner	1									
Zoning/Development Planner			1		1					
Code Compliance Officer (20)	1		1	1	1		1		2	
License/Code Compl. Inspector (1)										1
Administrative Assistant	1		1		1		1		1	
Senior GIS Specialist (21)							1			
GIS Specialist (22)			0.5		0.5				1	
Total Planning & Development:	7	0	7.5	1	7.5	0	7	0	7	1
Public Information & Marketing										
Public Info & Marketing Manager	1		1		1		1		1	
Senior Marketing Coordinator (23)									1	
Marketing Coordinator (23)		1	1		1		1			
Events Coordinator (24)	1		1		1		1		2	
Events Assistant (25)								2		
Marketing Maint Worker II (7)									1	
Marketing Assistant		1								
Downtown Coordinator			1		1					
Total Public Information & Marketing:	2	2	4	0	4	0	3	2	5	0
Economic Development										
Economic Development Manager	1		1		1		1		1	
Economic Development Specialist					1		1		1	
Downtown Coordinator		1								
Administrative Assistant			1							
Total Economic Development:	2	0	2	0	2	0	2	0	2	0
Total General Fund:	138	31	145.5	36	147.5	32	145	34	146	28
StormWater										
StormWater Supervisor	1		1		1		1		1	
StormWater Technician I	2		1		1					
StormWater Technician II							1		1	
Administrative Assistant			1		1		1		1	
GIS Specialist			0.5		0.5					
Total StormWater:	3	0	3.5	0	3.5	0	3	0	3	0
Total City of Duluth Authorized Personal:	141	31	149	36	151	32	148	34	149	28

(1) In fiscal year 2017, a part time Compliance Inspector position in Clerk Administration was transferred to a part time License/Code Compliance Inspector in Planning Dept.

(2) In fiscal year 2017, added a part time Administrative Assistant position

(3) In fiscal year 2017, eliminated a part time college intern position

(4) In fiscal year 2017, promoted a full time Senior Court Assistant to a Lead Court Assistant

(5) In fiscal year 2017, eliminated a full time Maintenance Worker II position

(6) In fiscal year 2017, eliminated a part time Maintenance Worker I position

(7) In fiscal year 2017, a full time Maintenance Worker II/Custodial position in Park & Rec was transferred to Public Information & Marketing dept.

(8) In fiscal year 2017, added a full time Building Custodian position

(9) In fiscal year 2017, Eliminated eight part time Recreational Assistant positions

(10) In fiscal year 2017, added six part time Recreation Leader positions

(11) In fiscal year 2017, added a full time Public Works Supervisor position

(12) In fiscal year 2017, eliminated a full time and a part time Maintenance Worker I positions

(13) In fiscal year 2017, eliminated a full time police officer position

(14) In fiscal year 2017, added a full time Crime Analyst/Social Media Coordinator position

(15) In fiscal year 2017, eliminated a full time Senior Communications Officer position

(16) In fiscal year 2017, added a full time Communications Officer position

(17) In fiscal year 2017, a full time Fleet Assistant was promoted to a full time Police Officer

(18) In fiscal year 2017, a full time Senior Planner / Neighborhood Planning was promoted to a full time Planning Manager

(19) In fiscal year 2017, eliminated a full time Senior Planner / Development Review position

(20) In fiscal year 2017, added a full time Code Compliance Officer position

(21) In fiscal year 2017, eliminated a full time Senior GIS Specialist position

(22) In fiscal year 2017, added a full time GIS Specialist position

(23) In fiscal year 2017, a full time Marketing Coordinator was promoted to a full time Senior Marketing Coordinator

(24) In fiscal year 2017, added a full time Events Coordinator position

(25) In fiscal year 2017, eliminated two part time Events Assistant positions



In the early 1800's there were no known white settlers in the area now known as Duluth, Georgia. At the time the area was 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.

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



In 1821, Evan Howell developed the town of Howell Crossing which later evolved into a major artery for the railroad. From 1821 to its incorporation in 1876 the community was named "Howell's Cross Roads". Evan Howell – the city's namesake – was also the grandfather of Atlanta Mayor Evan P. Howell.

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.

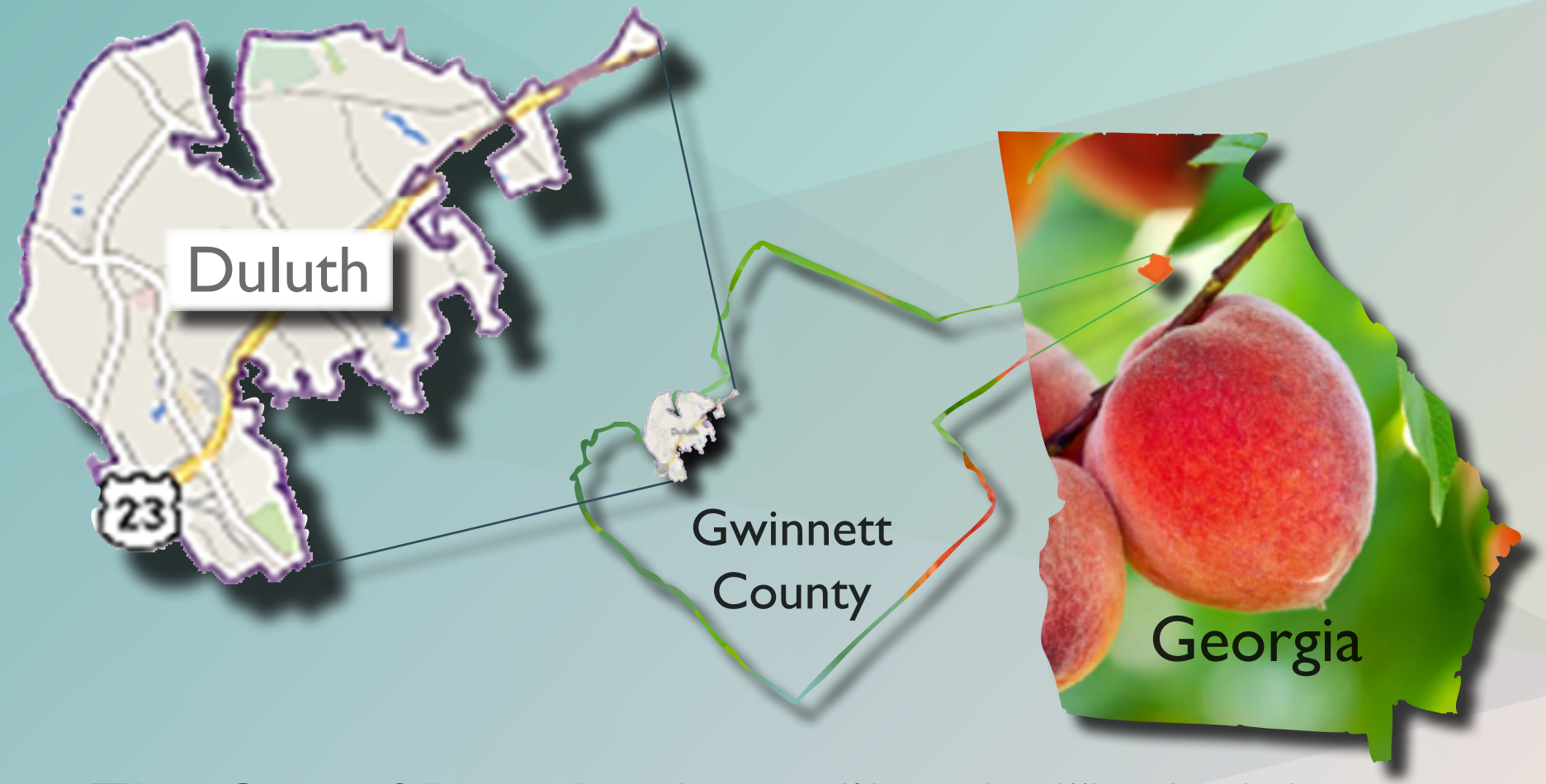
In 1871 when the railroad was constructed to Howell's Cross Roads" a depot was erected there and Even P. Howell, grandson of Evan Howell, was invited to deliver an address and name the new town. The county at the time was laughing about a speech delivered in the United States House of Representatives by Congressman James Proctor Knott. A bill was before the Congress to finance the building of a railroad in a certain section of Minnesota and to terminate at an obscure village by the name of Duluth. Knott's address brought down the House of Representatives and the country got a good laugh. Mr. Howell, therefore, gave the name of Duluth to Howell's Cross Roads.

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 as deep as the Chattahoochee River. 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 currently encompasses 10.1 square miles, or 6441 acres. Located in the western portion of Gwinnett County, the City 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'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,
- Encourages quality and excellence.

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

Efficient Refuse Collection
Recycling
Park/Recreation
City Newsletter
Full Service Police Protection
Duluth Against Drugs
Vacation House Checks
Traffic Study Analysis

Zoning Code Enforcement
Comprehensive Planning
Services Building Inspection
Street Lights
Highway Beautification
Drainage/Catch Basin Maintenance
Franchise Management
Street Maintenance/Resurfacing

Downtown Programs: including concerts, movies, festivals, 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 to be set forth in the budget each fiscal year. 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.

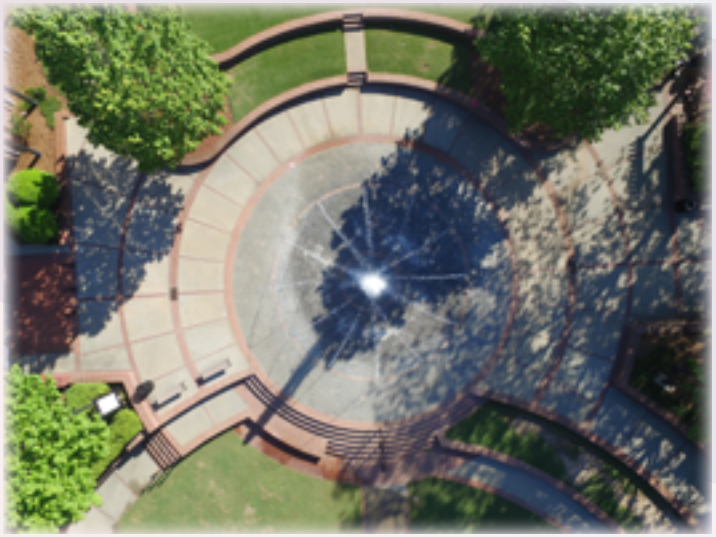
Use of "Excess" Fund Balance

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), the New City Hall (Series 2006) and The Block Development Project (Series 2015). While the debt associated with these borrowing resides with the DDA/URA that borrowed the funds, in the Series 2000, 2012, and 2006 offerings, 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 payments to the DDA/URA equal to the amount of the semiannual bond payments. In regards to the Series 2015 offering, the City has entered into an intergovernmental agreement in which the City has agreed to make semiannual payments to the DDA equal to the amount of the semiannual bond payments, in exchange for the DDA using the bond funds to make loans to private developers for the construction of the project.



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, 2017

	DDA Revenue Bond Series 2000	URA Revenue Bond Series 2006	URA Revenue Bond Series 2012**	DDA Revenue Bond Series 2015	Total
Obligation Amount:	$2,405,000	$1,900,000	$4,650,000	$6,960,000	$15,915,000
Purpose of Issue:	Town Green	New City Hall	Public Safety Building	The Block	
Date of Issue:	October 1, 2000	November 21, 2006	December 4, 2012	May 28, 2015	
Maturity Date:	December 1, 2020	June 1, 2024	June 2, 2024	December 1, 2025	
Amount of Issue:	$6,520,000	$5,000,000	$7,095,000	$7,500,000	
Interest Dates:	June & December	June & December	June & December	June & December	
Interest Rate:	5.29%	3.65% to 4.25%	1.63%	3.50%	
Call Date:	Noncallable	beginning June 1, 2016	Noncallable	Callable	
Paying Agent:	Wells Fargo	U.S. Bank	SunTrust Bank	Regions 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 were callable (December 1, 2013), the funds in the escrow account were 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

	FY15 Actual	FY16 Actual	FY17 Budget	FY18 Budget
General Fund:				
DDA:				
Revenue Bond Series 2000	663,428	668,039	666,115	667,545
Revenue Bond Series 2015		525,086	523,413	518,700
URA:				
Revenue Bond Series 2006	300,753	316,968	318,280	319,078
Revenue Bond Series 2012	705,624	705,844	705,910	705,795
Total General Fund	1,669,805	2,215,937	2,213,718	2,211,117
SPLOST 05:				
URA:				
Revenue Bond Series 2006	14,405	-	-	-
Total SPLOST 05	14,405	-	-	-
Total City of Duluth	$ 1,684,210	$ 2,215,937	$ 2,213,718	$ 2,211,117

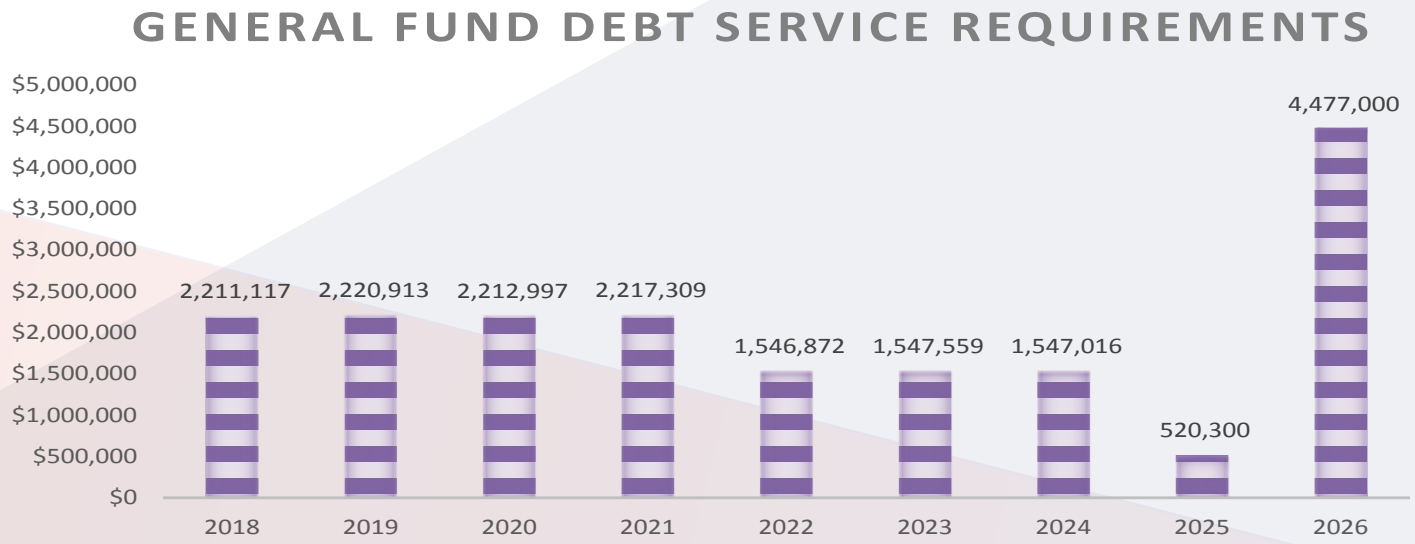
DDA/URA Revenue Bonds

Principal and Interest Requirements

Fiscal Year	Interest	Principal	Debt Service Requirements
2018	506,117	1,705,000	2,211,117
2019	445,913	1,775,000	2,220,913
2020	382,997	1,830,000	2,212,997
2021	317,309	1,900,000	2,217,309
2022	266,872	1,280,000	1,546,872
2023	232,559	1,315,000	1,547,559
2024	197,016	1,350,000	1,547,016
2025	160,300	360,000	520,300
2026	77,000	4,400,000	4,477,000
	$ 2,586,082	$ 15,915,000	$ 18,501,082

City of Duluth
Debt Service Requirements

Fiscal Year	General Fund	SPLOST 05	Combined
2018	2,211,117		2,211,117
2019	2,220,913		2,220,913
2020	2,212,997		2,212,997
2021	2,217,309		2,217,309
2022	1,546,872		1,546,872
2023	1,547,559		1,547,559
2024	1,547,016		1,547,016
2025	520,300		520,300
2026	4,477,000		4,477,000
	$ 18,501,082	$ -	$ 18,501,082



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 2017 is $118,997,386. This is based on the latest tax digest (2016 calendar year).

City of Duluth
Legal Debt Margin

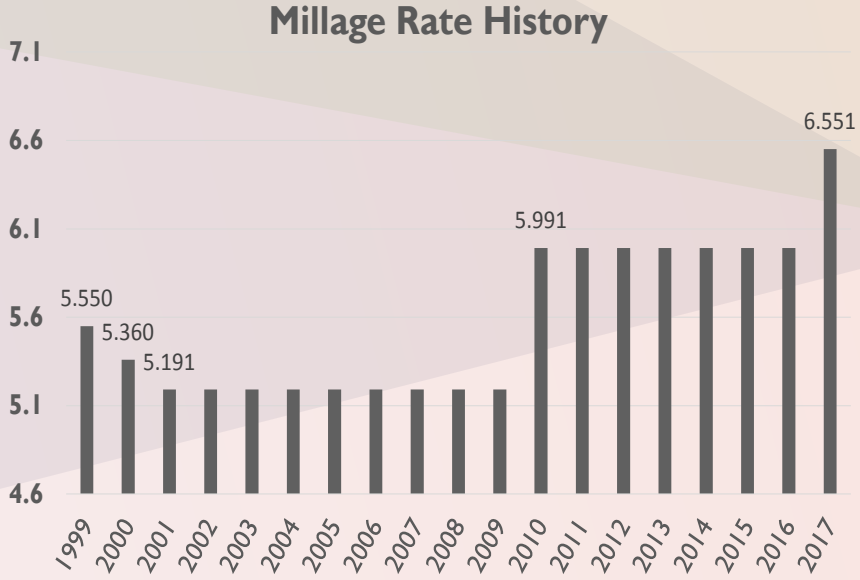
	FY 2017
Assessed value of all taxable property	$ 1,189,973,864
Debt limit 10% of assessed value	118,997,386
Total debt applicable to limit	-
Legal debt margin	$ 118,997,386
Total debt applicable to the limit as a percentage of debt limit	0.00%

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 2018 will remain at 6.551 mills.

Millage Rates 1997 to 2017

1997	5.550	2004	5.191	2011	5.991
1998	5.550	2005	5.191	2012	5.991
1999	5.550	2006	5.191	2013	5.991
2000	5.360	2007	5.191	2014	5.991
2001	5.191	2008	5.191	2015	5.991
2002	5.191	2009	5.191	2016	5.991
2003	5.191	2010	5.991	2017	6.551



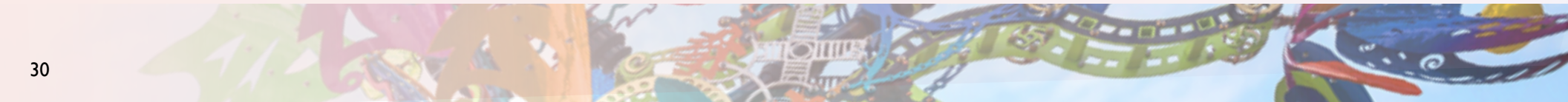
Fund/Account Structure

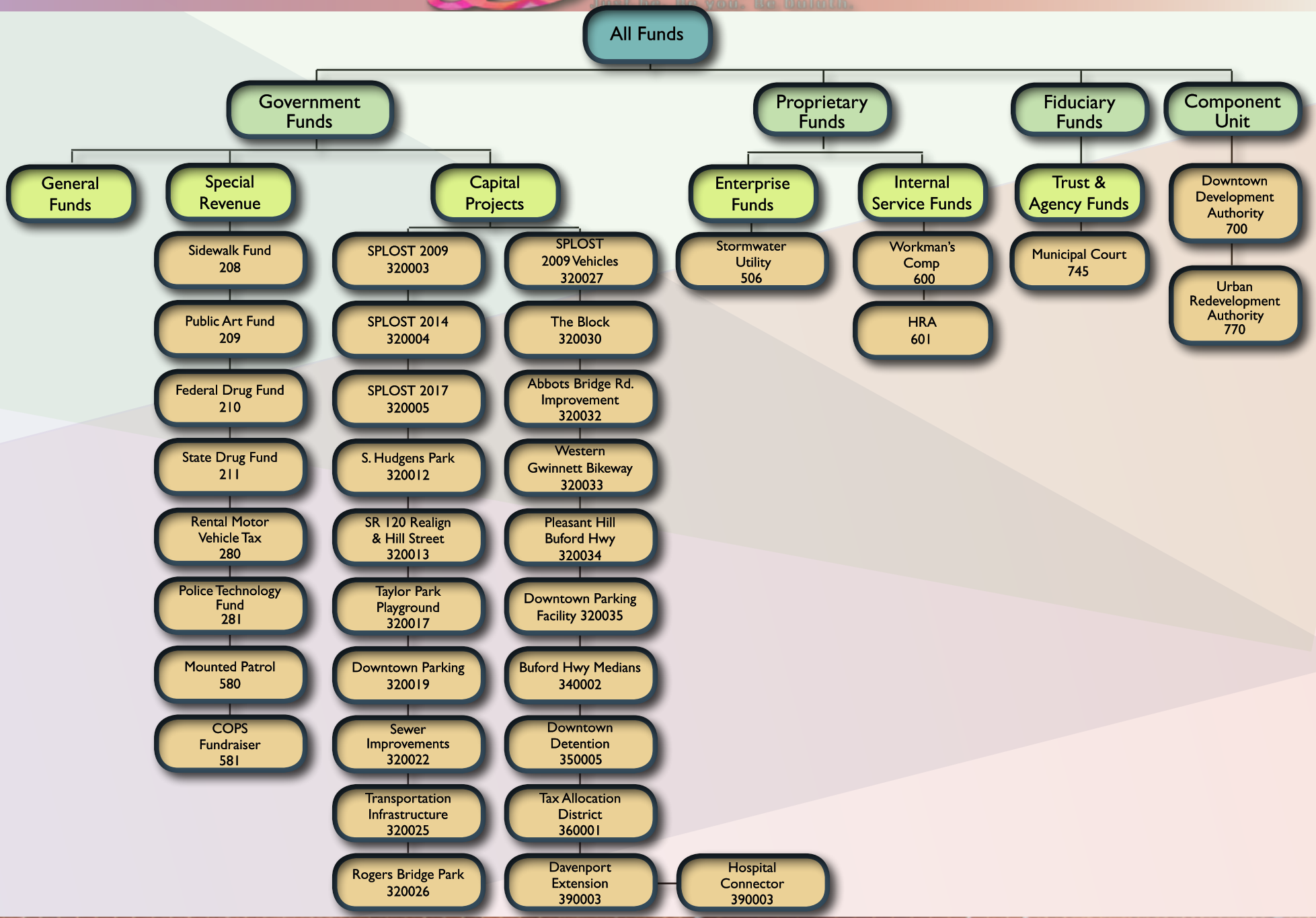
The City of Duluth's accounting system is organized and operated on a fund basis. All of the City's individual funds are first classified by category and then by fund type within and category. Duluth uses three primary categories:

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 Funds
Special Revenue
Capital Projects
Enterprise Funds
Internal Service Funds
Trust & Agency Funds
Downtown Development Authority 700
Urban Redevelopment Authority 770
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 2009 320003
SPLOST 2014 320004
SPLOST 2017 320005
S. Hudgens Park 320012
SR 120 Realign & Hill Street 320013
Taylor Park Playground 320017
Downtown Parking 320019
Sewer Improvements 320022
Transportation Infrastructure 320025
Rogers Bridge Park 320026
SPLOST 2009 Vehicles 320027
The Block 320030
Abbots Bridge Rd. Improvement 320032
Western Gwinnett Bikeway 320033
Pleasant Hill Buford Hwy 320034
Downtown Parking Facility 320035
Buford Hwy Medians 340002
Downtown Detention 350005
Tax Allocation District 360001
Davenport Extension 390003
Hospital Connector 390003
Stormwater Utility 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




DULUTH

	Jan	Feb	Mar	April	May	June
Strategic Planning & Budget Development						
▪ Budget Calendar presented to begin drafting of 2018 departmental budgets	➡					
▪ Dept Budget Meeting - Mayor & Council / City Manager / City Clerk -all departments / General Government / Revenue forecast 1st draft			➡			
▪ Dept Budget Meeting - Police - all departments / Municipal Court			➡			
▪ Dept Budget Meeting - Community Development - all departments			➡			
▪ Dept Budget Meeting - Parks & Recreation / Public Works			➡			
▪ Budget Meeting - Review capital projects - all departments ▪ Meetings of the Citizens Budget Review Advisory Committee ▪ Dept Director's budgets finalized			➡			
▪ Revenues finalized - Changes no longer accepted			➡			
▪ Capital Projects finalized for all depts			➡			
▪ Final draft budget given to City Manager for review			➡			
Finalize and Adopt						
▪ Budget draft is finalized by City Manager ▪ Post Public Notice in the newspaper advising the budget is available for review, dates of work sessions for Council budget review and dates of budget public hearings				➡		
▪ Proposed 2018 Budget draft presented to the Mayor & Council, and City Attorney for review*				➡		
▪ Citizens Budget Review Advisory Committee recommendations presented to Council				➡		
▪ First Council work session for the review of proposed revenues & Dept Budgets				➡		
▪ Second Council work session for the review of proposed Dept Budgets & Capital Projects				➡		
▪ Final Council work session for the review of proposed Dept Budgets & Capital Projects (if needed)				➡		
▪ Post Public Notice in the newspaper for budget public hearing & Council adoption				➡		
▪ Public Hearing					➡	
▪ Adoption of Budget						➡

*Charter requirement

The 2018 City of Duluth budget will become effective on July 1, 2017 and run through June 30, 2018. 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 FY2018 Annual Budget accounts for over $26 million* in fund revenues, grants from a variety of sources and Fund Balance.

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

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

Property Tax Rates

Ad Valorem Property Taxes are the largest single revenue source for the City of Duluth. The millage rate has remained steady historically, with some slight increase in recent years, 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 6.551 (0.006551).

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 .006551 =$524.08 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	$ 25,400,622
Prior Year Reserves	840,614
Total Revenues	$ 26,241,236
EXPENDITURES	
Operations Budget	$ 21,008,464
Other Funds	4,379,402
Total Expenditures	$ 26,241,236
Difference in Revenues and Expenditures	$ -0-



Revenue Summary

In FY 2018, it is anticipated that the City will take in $25,400,622 in revenue and various grants. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, and bonds. For FY 2018, the City has budgeted to expend $26,241,236. As a result, it will be necessary to use $840,614 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2018 the City has a balanced budget.

ORDINANCE

TO ADOPT THE FISCAL YEAR 2018 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. THE FISCAL YEAR 2018 BUDGET IS ATTACHED AS EXHIBIT "A."

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 City Council held public hearings on May 8, 2017, and June 12, 2017, duly noticed as prescribed by law and published in the Gwinnett Daily Post at which time the public was given the opportunity to voice their protests, suggestions, or criticisms, if any, on the budget; and

WHEREAS, the Mayor and Council of the City of Duluth have reviewed the proposed FY18 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 2018 Annual Budget, effective July 1, 2017 to June 30, 2018.

NOW THEREFORE, the Council of the City of Duluth, Georgia hereby ordains as follows:

Section 1. That the proposed Fiscal Year 2018 Budget attached hereto as shown on Exhibit "A" and incorporated herein as a part of this Ordinance is hereby adopted as the Budget for the City of Duluth, Georgia for Fiscal Year 2018 with a tentative millage rate of 6.551 mills.

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 anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as pro posed 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 shall be and remain in full force and effect from and after its date of adoption.

IT IS SO ORDAINED this 12th day of June, 2017.

Those councilmembers voting in favor:

Mayor Nancy Harris

Greg Whitlock

Kelly Kelkenberg

Jim Dugan

Billy Jones

Marsha A. Bomar

Those councilmembers voting in opposition: _____

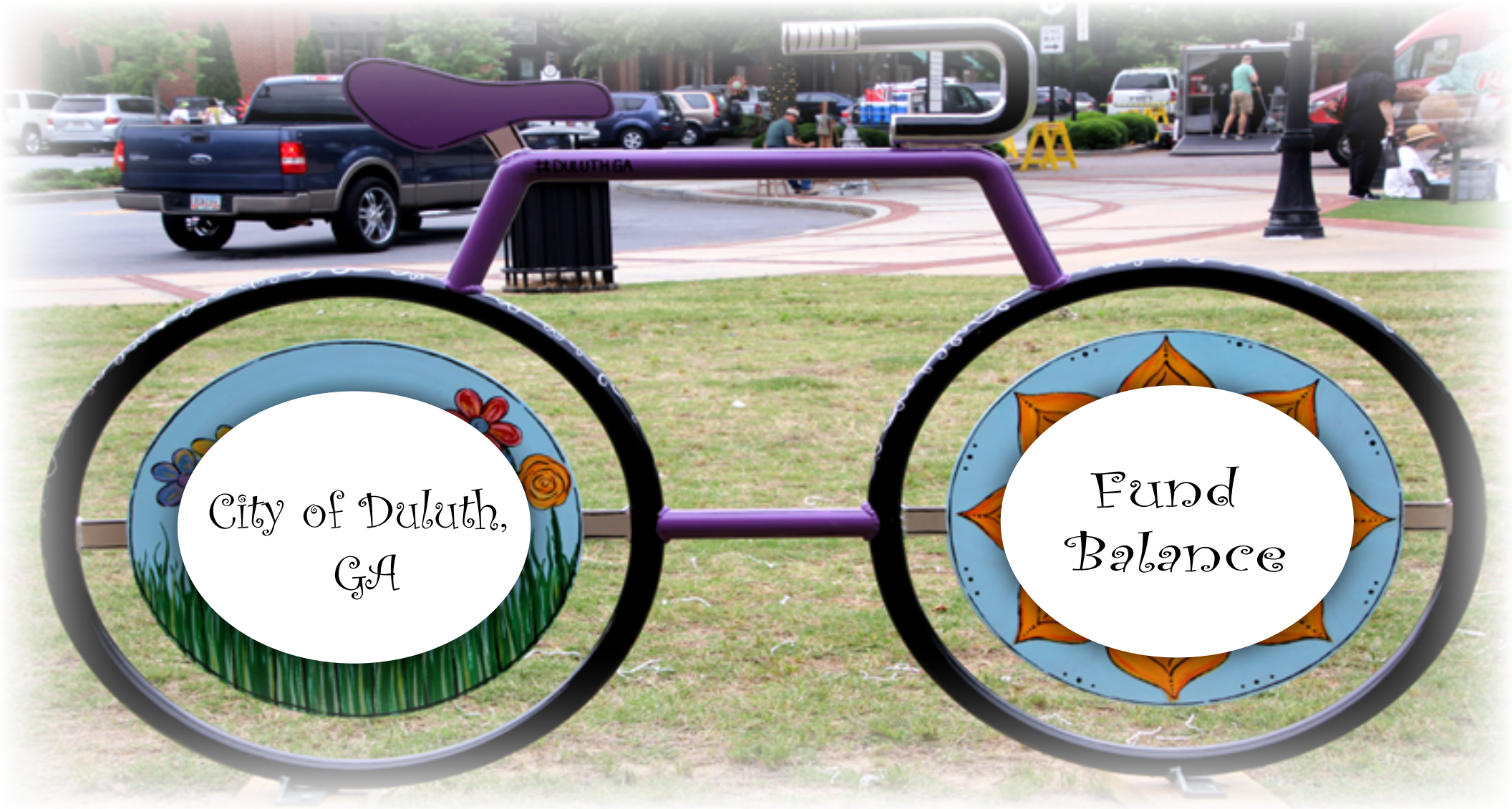
ATTEST

Teresa S. Lynn, City Clerk





Pedestrian focused **Parsons Alley** won the **Urban Land Institiute's (ULI) Development of Excellence Award**, the **Congress for the New Urbanism's (CNU) Charter Award,** and the **Atlanta Regional Commission's top award** in 2017.


City of Duluth, GA
Fund Balance

ALL FUNDS SUMMARY

	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
BEGINNING BALANCE	$ 4,119,519	$ 1,991,310	$ 1,468,772	$ (1,000,430)
REVENUES/SOURCES				
General Fund	17,973,302	18,144,283	17,555,619	18,981,362
Special Revenue Fund	222,633	422,188	225,740	190,701
Enterprise Fund	778,203	891,029	830,836	866,300
Internal Service Fund	324,754	325,023	325,040	289,620
Trust & Agency Fund	3,327,162	3,021,718	3,196,700	2,991,940
Component Unit	1,945,208	2,810,344	2,821,418	2,059,664
Total Revenue/Sources	24,571,262	25,614,585	24,955,353	25,379,587
EXPENDITURES/USES				
General Fund	20,051,730	19,514,345	21,313,678	21,008,461
Special Revenue Fund	236,980	488,718	337,147	257,592
Enterprise Fund	1,347,553	1,179,823	725,998	853,370
Internal Service Fund	406,507	472,304	524,557	335,740
Trust & Agency Fund	3,327,162	3,021,718	3,196,700	2,991,940
Component Unit	1,329,539	1,460,215	1,326,475	738,230
Total Expenditures/Uses	26,699,471	26,137,123	27,424,555	26,185,333
Excess Revenues over Expenditures	(2,128,209)	(522,538)	(2,469,202)	(805,746)
ENDING BALANCE	$ 1,991,310	$ 1,468,772	$ (1,000,430)	$ (1,806,176)



ALL FUNDS BALANCE CHANGE

CHANGE IN ENDING FUND BALANCE
2017 AMENDED BUDGET COMPARED TO 2018 ADOPTED

	2017 Amended Ending Fund Balance	2018 Adopted Ending Fund Balance	Change in Fund Balance	% Change
General Fund	$ 7,276,189	$ 5,249,090	$ (2,027,099)	-28%
Special Revenue Funds	63,814	(3,077)	(66,891)	-105%
Enterprise Funds	1,678,057	1,690,987	12,930	1%
Internal Service Funds	242,140	196,020	(46,120)	-19%
Component Units	(10,260,630)	(8,939,196)	1,321,434	-13%
	$ (1,000,430)	**$ (1,806,176)**	**$ (805,746)**	81%

Explanation of Changes in Fund Balance Greater Than 10%

General Fund - FY 2018 expenditures are projected to exceed revenues by $2,027,099. This is largely due to budget practices that budget revenues conservatively and expenditures without discounting, often leaving unspent funds at year end. FY 2017 Adopted Budget forecast a use of $3,694,061 in fund balance, however actual use of fund balance will be less than $600,000. Mainly due to increase revenue and a reduction in transfer out.

Special Revenue Funds - FY 2017 budget anticipated overall expenditures of $337,147. Actual expenditure were $225,107. Resulting in a higher year end FY 2017 fund balance. Mainly due to lower than anticipated expenditures in the State Drug Fund, Police Technology Fund and COPS Fundraiser Fund. Most of the unspent funds have been carried forward into the FY 2018 budget.

Internal Service Funds - Health Reimbursement Account (HRA) funding transfer from the General Fund was reduced by $35,000. This is a planned use of fund balance, due to the fund balance being equal to 191% of annual budgeted expenditures.

Component Unit - Negative fund balance is the result of outstanding reveune bond obligations. General fund and third parties continue to provide sources of reveune to repay the bonds. Higher bond principal payments result in a positive change in the overall fund balance.



ALL FUNDS DETAIL

	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
BEGINNING BALANCE	$ 4,119,519	$ 1,991,310	$ 1,468,772	$ (1,000,430)
REVENUES/SOURCES				
General Fund				
General Property Tax	9,167,465	9,516,954	9,446,331	10,698,750
Excise Tax	645,817	674,137	625,000	676,000
Business Tax	2,635,987	2,748,682	2,629,000	2,904,000
Penalty & Interest on Delinquent Taxes	70,696	77,713	49,900	26,220
Licenses & Permits	801,160	790,198	668,400	790,250
Intergovernmental Revenues	1,144,442	1,173,699	1,126,198	1,138,586
Charges for Service	627,274	657,340	591,838	629,180
Fines & Forfeitures	2,354,902	2,048,748	2,100,100	1,811,000
Investment Income	65,246	61,362	54,300	60,500
Contributions & Donations	116,352	120,601	35,400	26,900
Miscellaneous Revenue	216,247	155,642	106,676	107,500
Other Financing Sources	127,714	119,207	122,476	112,476
Total General Fund	17,973,302	18,144,283	17,555,619	18,981,362
Enterprise Fund				
Stormwater	778,203	891,029	830,836	866,300
Total Enterprise Fund	778,203	891,029	830,836	866,300
Internal Service Fund				
Workers Compensation Fund	254,754	255,023	255,040	254,620
Health Reimbursement Account	70,000	70,000	70,000	35,000
Total Internal Service Fund	$ 324,754	$ 325,023	$ 325,040	$ 289,620

Continued on next page

ALL FUNDS DETAIL

	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
Special Revenue				
Greenspace Program	$ -	$ -	$ -	$ -
Landscaping Tree Fund	-	-	-	-
Public Art Fund	30,000	9,000	20,343	20,000
Federal Drug Fund	2,564			
State Drug Fund	15,564	59,956	40,000	5,001
Rental Car Tax	46,311	112,571	47,400	51,600
Police Technology Fund	111,582	93,337	110,000	110,000
Mounted Patrol	-	-		
COPS Fundraiser	10,850	2,551	7,997	4,100
Gateway Grant Buford Highway	5,762	37,773		
Western Gwinnett Bikeway		107,000	-	-
Total Special Revenue	222,633	422,188	225,740	190,701
Trust & Agency Fund				
Municipal Court	3,327,162	3,021,718	3,196,700	2,991,940
Total Trust & Agency Fund	3,327,162	3,021,718	3,196,700	2,991,940
Component Unit				
DDA	931,014	1,787,532	1,797,228	1,034,790
URA	1,014,194	1,022,812	1,024,190	1,024,874
Total Component Unit	1,945,208	2,810,344	2,821,418	2,059,664
Total Revenue/Sources	$ 24,571,262	$ 25,614,585	$ 24,955,353	$ 25,379,587

Continued on next page

ALL FUNDS DETAIL

	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
EXPENDITURES/USES				
General Fund				
Mayor & Council	$ 74,441	$ 61,436	$ 190,797	$ 161,674
City Manager	355,013	301,787	458,938	483,498
City Clerk/Business Office	2,510,086	2,656,906	2,915,153	2,894,224
Public Information & Marketing	691,332	617,414	701,101	841,169
Municipal Court	544,846	564,181	640,242	658,136
Public Safety	7,572,737	7,826,127	8,662,749	8,862,418
Public Works	1,498,108	1,349,312	1,732,307	1,710,148
Parks & Recreation	1,705,062	1,722,497	1,775,253	1,654,866
Planning & Development	1,047,021	1,107,769	1,266,062	1,320,895
General Governmental	4,053,084	3,306,916	2,971,076	2,421,433
Total General Fund	20,051,730	19,514,345	21,313,678	21,008,461
Enterprise Fund				
Stormwater	1,347,553	1,179,823	725,998	853,370
Total Enterprise Fund	1,347,553	1,179,823	725,998	853,370
Internal Service Fund				
Workers Compensation Fund	351,872	408,194	445,417	250,050
Health Reimbursement Account	54,635	64,110	79,140	85,690
Total Internal Service Fund	$ 406,507	$ 472,304	$ 524,557	$ 335,740

Continued on next page

ALL FUNDS DETAIL

	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
Special Revenue				
Greenspace Program	$ -	$ 59,467	$ -	$ -
Landscaping Tree Fund	-	3,779	-	-
Public Art Fund	30,000	9,000	45,423	36,000
Federal Drug Fund	-	-	727	727
State Drug Fund	16,457	9,671	88,000	31,233
Rental Car Tax	32,324	147,902	50,000	50,000
Police Technology Fund	100,000	112,000	100,000	90,000
Mounted Patrol	-	-	2,997	-
COPS Fundraiser	52,437	2,126	50,000	49,632
Gateway Grant Buford Highway	5,762	37,773	-	-
Western Gwinnett Bikeway	-	107,000	-	-
Total Special Revenue	236,980	488,718	337,147	257,592
Trust & Agency Fund				
Municipal Court	3,327,162	3,021,718	3,196,700	2,991,940
Total Trust & Agency Fund	3,327,162	3,021,718	3,196,700	2,991,940
Component Unit				
DDA	1,084,039	1,236,091	1,152,285	583,356
URA	245,500	224,124	174,190	154,874
Total Component Unit	1,329,539	1,460,215	1,326,475	738,230
Total Expenditures/Uses	26,699,471	26,137,123	27,424,555	26,185,333
Excess Revenues over Expenditures	(2,128,209)	(522,538)	(2,469,202)	(805,746)
ENDING BALANCE	$ 1,991,310	$ 1,468,772	$ (1,000,430)	$ (1,806,176)



GENERAL FUND

	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
BEGINNING BALANCE	$ 14,482,738	$ 12,404,310	$ 11,034,248	$ 7,276,189
REVENUES/SOURCES				
General Property Tax	9,167,465	9,516,954	9,446,331	10,698,750
Excise Tax	645,817	674,137	625,000	676,000
Business Tax	2,635,987	2,748,682	2,629,000	2,904,000
Penalty & Interest on Delinquent Taxes	70,696	77,713	49,900	26,220
Licenses & Permits	801,160	790,198	668,400	790,250
Intergovernmental Revenues	1,144,442	1,173,699	1,126,198	1,138,586
Charges for Service	627,274	657,340	591,838	629,180
Fines & Forfeitures	2,354,902	2,048,748	2,100,100	1,811,000
Investment Income	65,246	61,362	54,300	60,500
Contributions & Donations	116,352	120,601	35,400	26,900
Miscellaneous Revenue	216,247	155,642	106,676	107,500
Other Financing Sources	127,714	119,207	122,476	112,476
Total Revenue/Sources	17,973,302	18,144,283	17,555,619	18,981,362
EXPENDITURES/USES				
Mayor & Council	74,441	61,436	190,797	161,674
City Manager	355,013	301,787	458,938	483,498
City Clerk/Business Office	2,510,086	2,656,906	2,915,153	2,894,224
Public Information & Marketing	691,332	617,414	701,101	841,169
Municipal Court	544,846	564,181	640,242	658,136
Public Safety	7,572,737	7,826,127	8,662,749	8,862,418
Public Works	1,498,108	1,349,312	1,732,307	1,710,148
Parks & Recreation	1,705,062	1,722,497	1,775,253	1,654,866
Planning & Development	1,047,021	1,107,769	1,266,062	1,320,895
General Governmental	4,053,084	3,306,916	2,971,076	2,421,433
Total Expenditures/Uses	20,051,730	19,514,345	21,313,678	21,008,461
Excess Revenues over Expenditures	(2,078,428)	(1,370,062)	(3,758,059)	(2,027,099)
ENDING BALANCE	$ 12,404,310	$ 11,034,248	$ 7,276,189	$ 5,249,090

SPECIAL REVENUE FUND

	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
BEGINNING BALANCE	$ 256,098	$ 241,751	$ 175,221	$ 63,814
REVENUES/SOURCES				
Greenspace Program	-	-	-	-
Landscaping Tree Fund	-	-	-	-
Public Art Fund	30,000	9,000	20,343	20,000
Federal Drug	2,564			
State Drug	15,564	59,956	40,000	5,001
Rental Vehicle	46,311	112,571	47,400	51,600
Police Tech	111,582	93,337	110,000	110,000
Mounted Patrol	-	-		
COPS Fundraiser	10,850	2,551	7,997	4,100
Gateway Grant Buford Highway	5,762	37,773		
Western Gwinnett Bikeway		107,000	-	-
Total Revenue/Sources	222,633	422,188	225,740	190,701
EXPENDITURES/USES				
Greenspace Program	-	59,467	-	-
Landscaping Tree Fund	-	3,779	-	-
Public Art Fund	30,000	9,000	45,423	36,000
Federal Drug	-	-	727	727
State Drug	16,457	9,671	88,000	31,233
Rental Vehicle	32,324	147,902	50,000	50,000
Police Tech	100,000	112,000	100,000	90,000
Mounted Patrol	-	-	2,997	-
COPS Fundraiser	52,437	2,126	50,000	49,632
Gateway Grant Buford Highway	5,762	37,773	-	-
Western Gwinnett Bikeway	-	107,000	-	-
Total Expenditures/Uses	236,980	488,718	337,147	257,592
Excess Revenues over Expenditures	(14,347)	(66,530)	(111,407)	(66,891)
ENDING BALANCE	$ 241,751	$ 175,221	$ 63,814	$ (3,077)

In the audit report "Non-Major Special Revenue Funds" - Operation Drive Smart Fund column includes activity for Mounted Patrol and COPS Fundraiser - activity is net of interfund transfers



ENTERPRISE FUND

	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
BEGINNING BALANCE	$ 2,431,363	$ 1,862,013	$ 1,573,219	$ 1,678,057
REVENUES/SOURCES				
Stormwater	778,203	891,029	830,836	866,300
Total Revenue/Sources	778,203	891,029	830,836	866,300
EXPENDITURES/USES				
Stormwater	1,347,553	1,179,823	725,998	853,370
Total Expenditures/Uses	1,347,553	1,179,823	725,998	853,370
Excess Revenues over Expenditures	(569,350)	(288,794)	104,838	12,930
ENDING BALANCE	$ 1,862,013	$ 1,573,219	$ 1,678,057	$ 1,690,987





INTERNAL SERVICE FUND

	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
BEGINNING BALANCE	$ 670,691	$ 588,938	$ 441,657	$ 242,140
REVENUES/SOURCES				
Work Comp	254,754	255,023	255,040	254,620
HRA	70,000	70,000	70,000	35,000
Total Revenue/Sources	324,754	325,023	325,040	289,620
EXPENDITURES/USES				
Work Comp	351,872	408,194	445,417	250,050
HRA	54,635	64,110	79,140	85,690
Total Expenditures/Uses	406,507	472,304	524,557	335,740
Excess of Revenues over Expenditures	(81,753)	(147,281)	(199,517)	(46,120)
ENDING BALANCE	$ 588,938	$ 441,657	$ 242,140	$ 196,020



TRUST & AGENCY FUND

	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
BEGINNING BALANCE	$ -	$ -	$ -	$ -
REVENUES/SOURCES				
Municipal Court	3,327,162	3,021,718	3,196,700	2,991,940
Total Revenue/Sources	3,327,162	3,021,718	3,196,700	2,991,940
EXPENDITURES/USES				
Municipal Court	3,327,162	3,021,718	3,196,700	2,991,940
Total Expenditures/Uses	3,327,162	3,021,718	3,196,700	2,991,940
Excess of Revenues over Expenditures	-	-	-	-
ENDING BALANCE	$ -	$ -	$ -	$ -

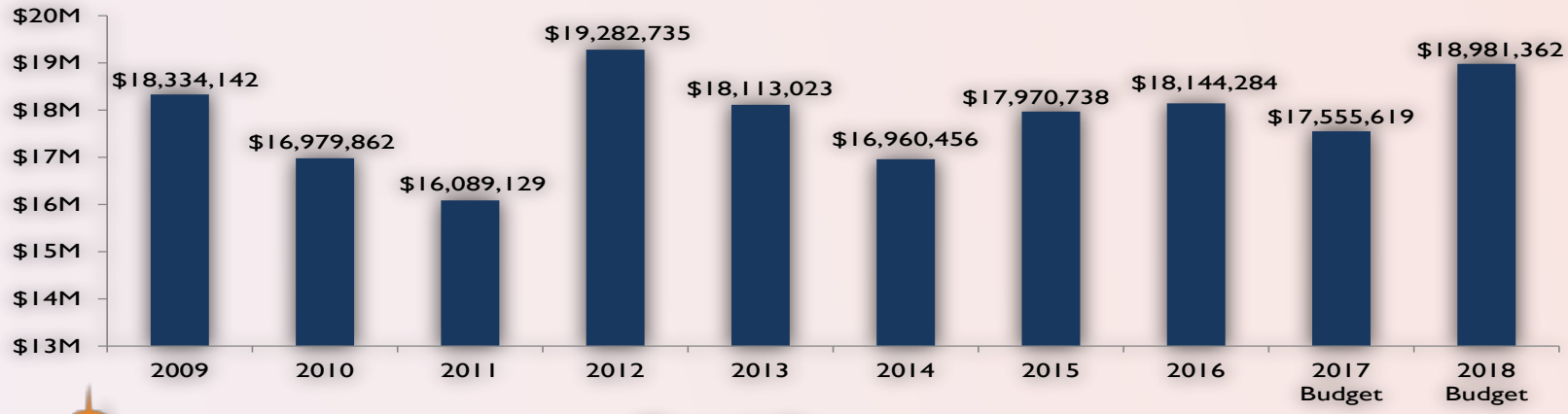
COMPONENT UNITS

	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget
BEGINNING BALANCE	$ (13,721,371)	$ (13,105,702)	$ (11,755,573)	$ (10,260,630)
REVENUES/SOURCES				
DDA	931,014	1,787,532	1,797,228	1,034,790
URA	1,014,194	1,022,812	1,024,190	1,024,874
Total Revenue/Sources	1,945,208	2,810,344	2,821,418	2,059,664
EXPENDITURES/USES				
DDA	1,084,039	1,236,091	1,152,285	583,356
URA	245,500	224,124	174,190	154,874
Total Expenditures/Uses	1,329,539	1,460,215	1,326,475	738,230
Excess Revenues over Expenditures	615,669	1,350,129	1,494,943	1,321,434
ENDING BALANCE	$ (13,105,702)	$ (11,755,573)	$ (10,260,630)	$ (8,939,196)

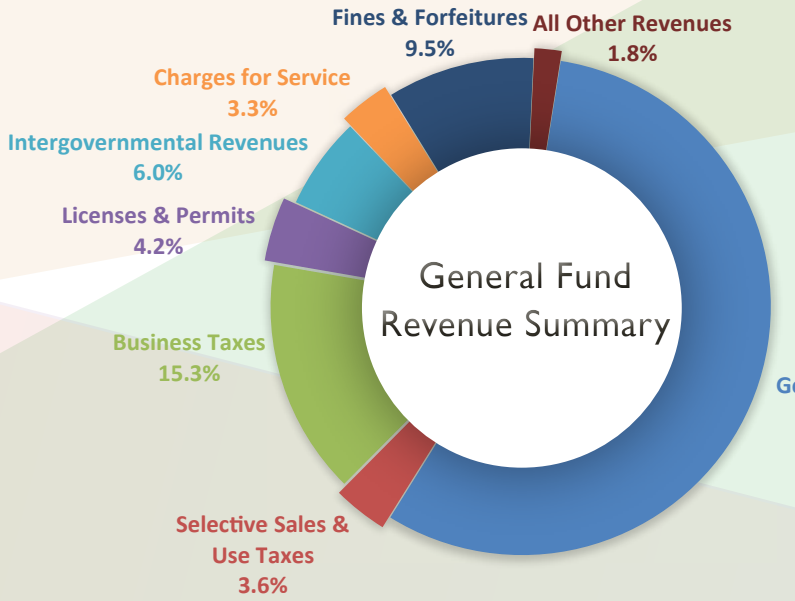

City of Duluth, GA
General Fund Revenues

Description	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change	% Total
General Property Taxes	$ 9,167,465	$ 9,516,954	$ 9,446,331	$ 10,698,750	$ 1,252,419	13.3%	56.4%
Selective Sales & Use Taxes	645,817	674,137	625,000	676,000	51,000	8.2%	3.6%
Business Taxes	2,635,987	2,748,682	2,629,000	2,904,000	275,000	10.5%	15.3%
Penalties & Interest on Delinquent Taxes	70,696	77,713	49,900	26,220	(23,680)	-47.5%	0.1%
Licenses & Permits	801,160	790,198	668,400	790,250	121,850	18.2%	4.2%
Intergovernmental Revenues	1,144,442	1,173,699	1,126,198	1,138,586	12,388	1.1%	6.0%
Charges for Service	627,774	659,590	591,838	629,180	37,342	6.3%	3.3%
Fines & Forfeitures	2,354,902	2,048,748	2,100,100	1,811,000	(289,100)	-13.8%	9.5%
Investment Income	65,246	61,362	54,300	60,500	6,200	11.4%	0.3%
Contributions & Donations	116,352	120,601	35,400	26,900	(8,500)	-24.0%	0.1%
Miscellaneous Revenue	215,747	153,392	105,676	107,250	1,574	1.5%	0.6%
Other Financing Sources	125,150	119,207	123,476	112,726	(10,750)	-8.7%	0.6%
Total Operating Revenue:	$ 17,970,738	$18,144,284	$17,555,619	$ 18,981,362	$ 1,425,743	8.1%	100%

The overall budgeted revenue $18,981,362 has increased by $1.4M from the FY 2017 amended budget. The 8.1% increase in total General fund revenue is mainly due to increase in Property taxes, business taxes and Licenses & Permits revenue. The General Property Taxes has been increased by 13.3% as a result of the millage rate increase, new construction and reassessment growth.

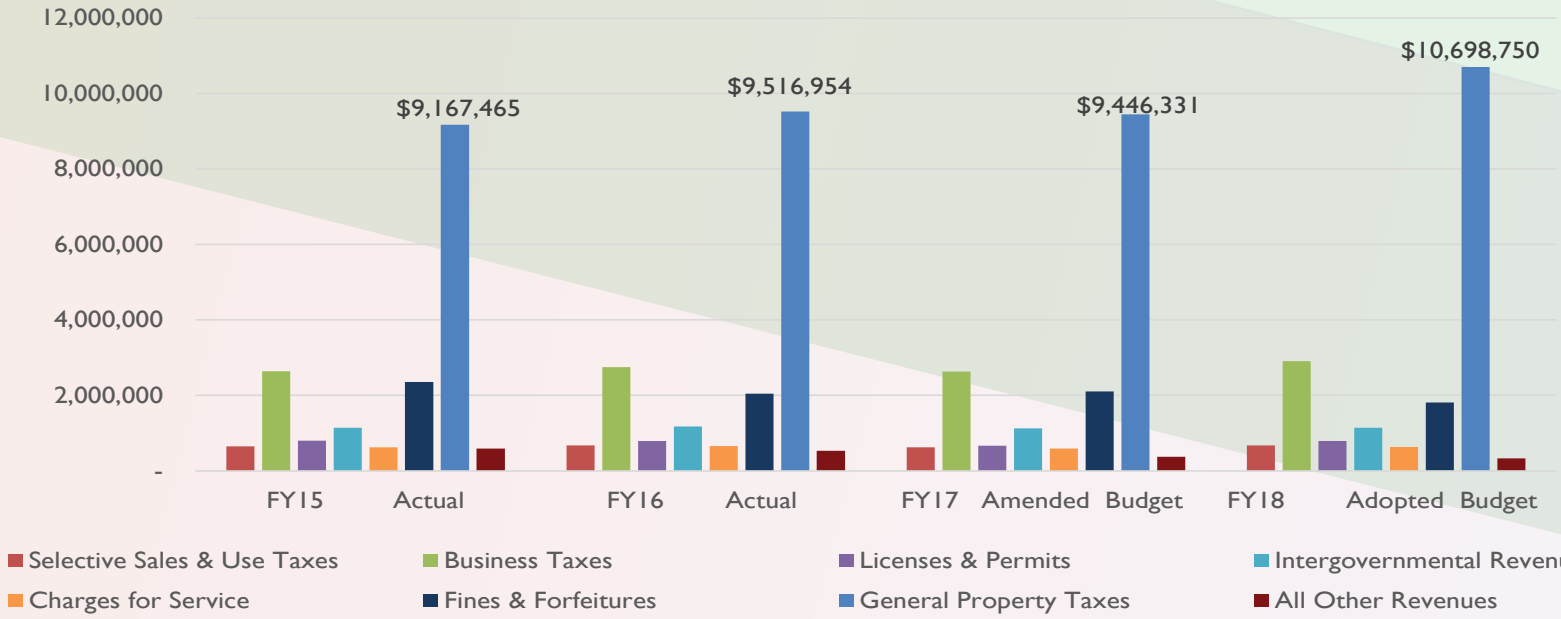


Total Revenue



All Other Revenue:

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

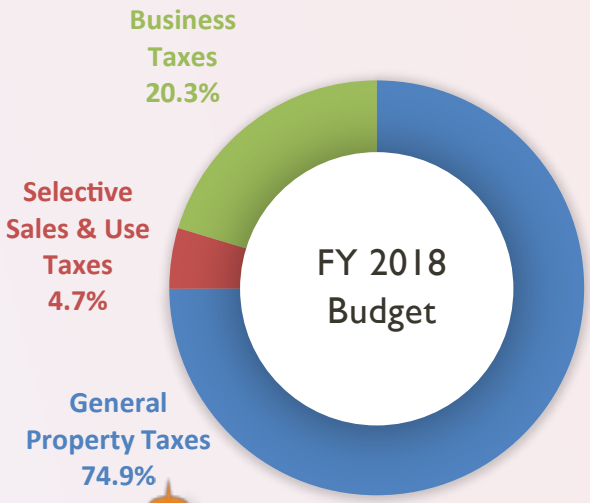


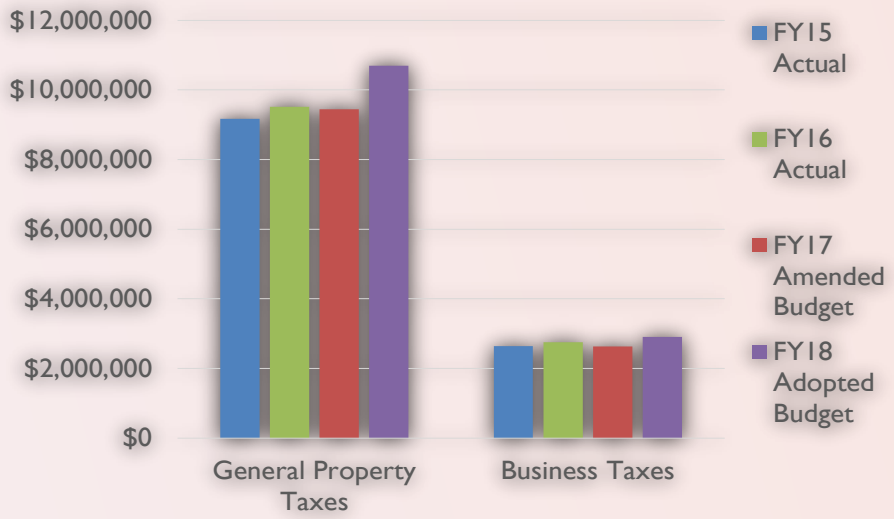
REVENUE – GENERAL FUND
June 30, 2017 to July 1, 2018

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 75.4% of the total FY 2018 proposed general fund revenues. The City has budgeted to collect $14,304,970 in Tax revenue during FY 2018, an increase of 12.2% from FY 2017. City forecasted more than 10% increase in both Property taxes and Business taxes categories. The main driver for the Property tax increase is the millage rate increase in FY 2017. The Duluth City Council voted to increase millage rate from 5.991 to 6.551 in FY 2017.

Taxes	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
General Property Taxes	$9,167,465	$9,516,954	$9,446,331	$10,698,750	$1,252,419	13.26%
Selective Sales & Use Taxes	645,817	674,137	625,000	676,000	51,000	8.16%
Business Taxes	2,635,987	2,748,682	2,629,000	2,904,000	275,000	10.46%
Penalties & Interest on Delinquent Taxes	70,696	77,713	49,900	26,220	(23,680)	-47.45%
Total	$12,519,964	$13,017,486	$12,750,231	$14,304,970	$1,554,739	12.2%

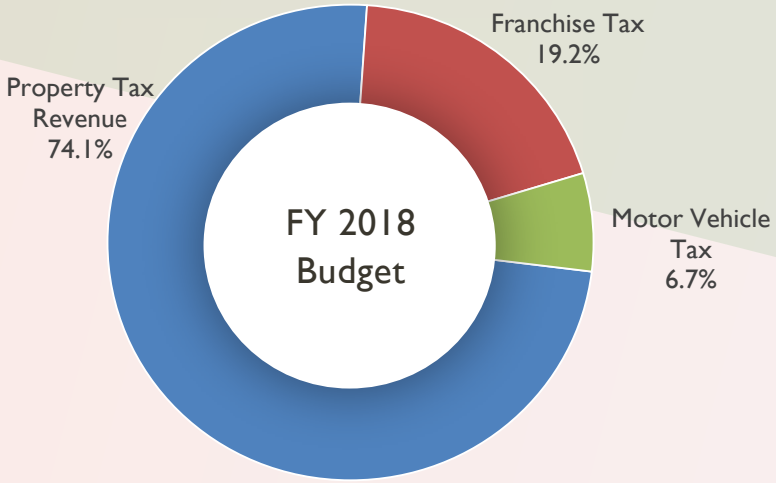


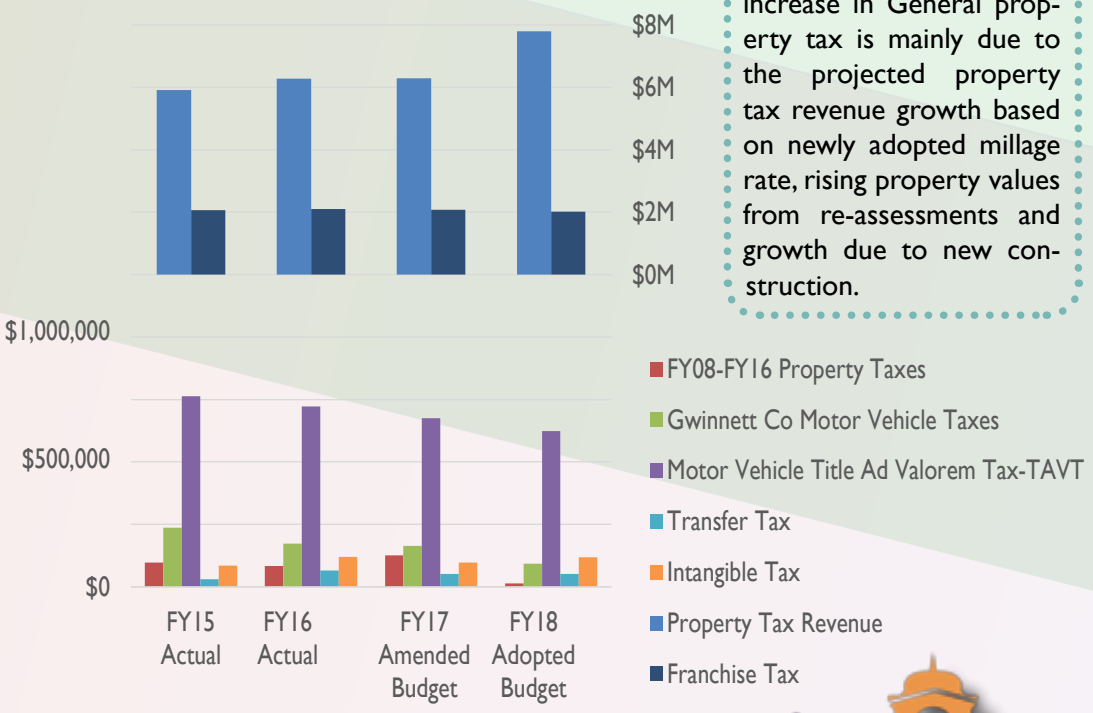


General Property Tax

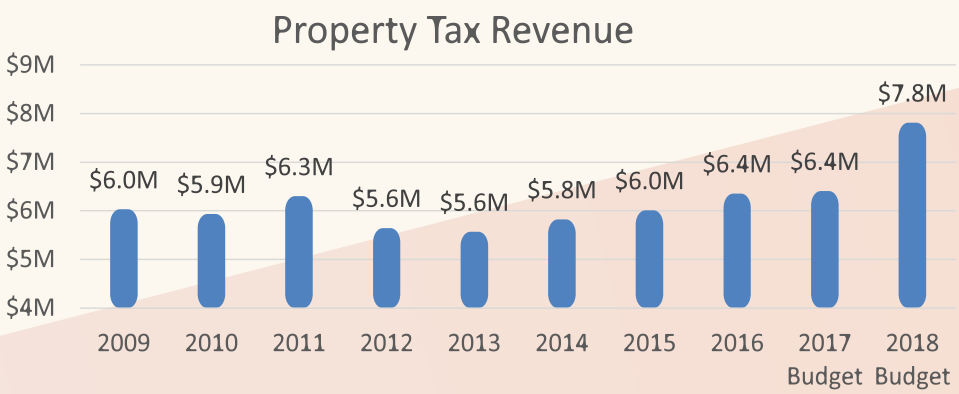
General Property Tax	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Property Tax Revenue	$ 5,916,845	$ 6,277,060	$ 6,285,000	$ 7,800,000	$ 1,515,000	24.1%
FY08-FY16 Property Taxes	94,436	81,141	122,331	13,750	(108,581)	-88.8%
Gwinnett Co Motor Vehicle Taxes	231,005	168,194	160,000	90,000	(70,000)	-43.8%
Motor Vehicle Title Ad Valorem Tax-TAVT	745,570	705,992	660,000	610,000	(50,000)	-7.6%
Transfer Tax	28,739	62,874	50,000	50,000	-	0.0%
Intangible Tax	83,343	116,590	94,000	115,000	21,000	22.3%
Franchise Tax	2,067,526	2,105,103	2,075,000	2,020,000	(55,000)	-2.7%
Total:	$ 9,167,465	$ 9,516,954	$ 9,446,331	$ 10,698,750	$ 1,252,419	13.3%

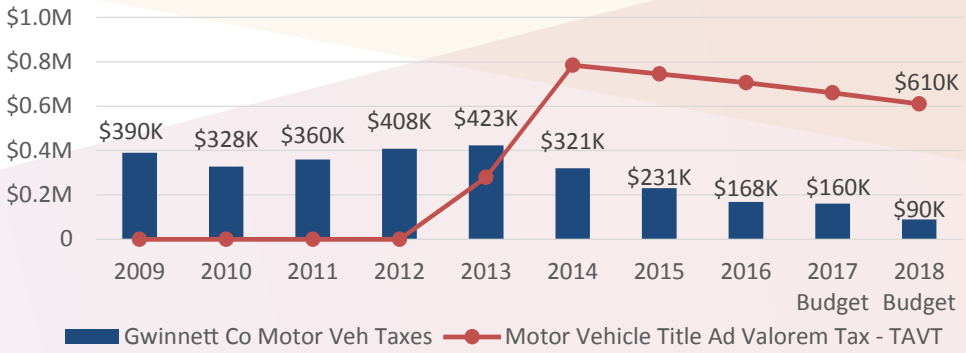
General Property Taxes are ad valorem taxes levied on an assessed valuation of Real and/or Personal Property, Motor Vehicles, Intangible Taxes and Franchise Taxes within the City limits of Duluth. This category represents 56.4% of the total FY 2018 budgeted general fund revenues. These taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by Council. 13.3% increase in General property tax is mainly due to the projected property tax revenue growth based on newly adopted millage rate, rising property values from re-assessments and growth due to new construction.





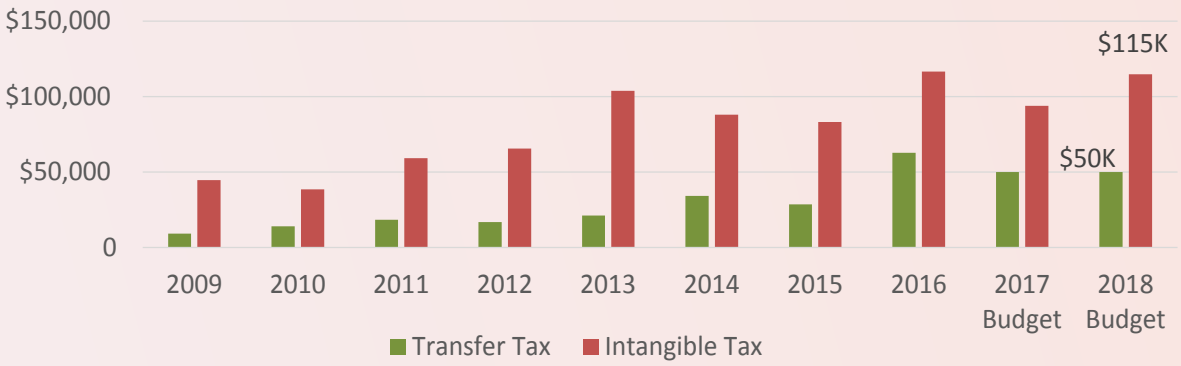
Property Taxes: Each year the Duluth City Council adopts a property tax rate for the ensuing fiscal year. Bills are mailed each fall, after the tax digest has been reviewed and approved by the Georgia Department of Revenue. The Tax Commissioner of Gwinnett County is responsible for preparing the annual 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 December 15th. Collections received after December 15th are considered delinquent and penalties accrue. City's FY 2018 property tax revenue is projected to be $7.8 M generated by using the new millage rate 6.551, 3.3% increase in assessed values of existing properties and approximately $338,000 tax digest addition from new construction based on CO(Certificate of Occupancy) issued in calendar year 2016.



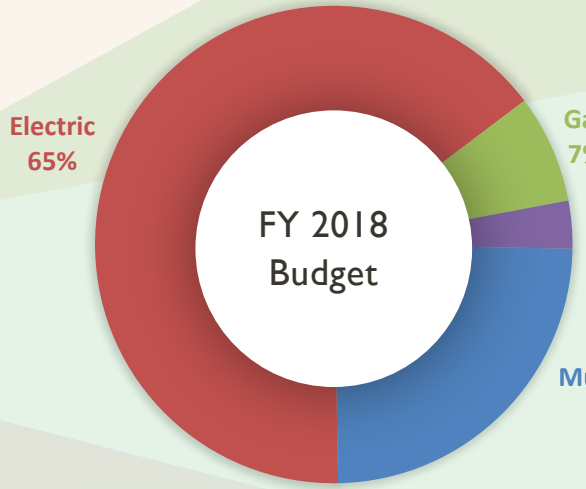


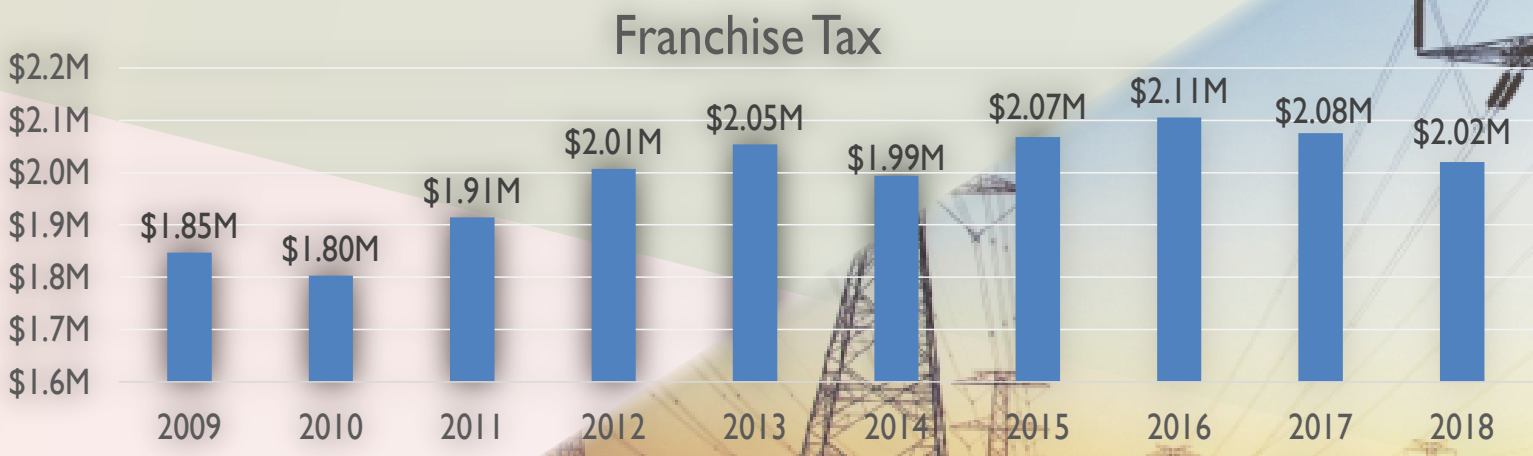
Gwinnett Motor Vehicle Taxes: Revenues that are received from ad valorem taxes levied on motor vehicle personal property. Effective March 1, 2013, House Bill 386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles. It replaced these taxes with a new **Motor Vehicle Title Ad Valorem Tax** (TAVT) that has been phased in while the old tax has been phased out. The most recent years' trend shows both tax revenues are decreasing and city projects $120,000 less revenues for the both new TAVT and Gwinnett Co Motor Vehicle Tax combined in FY 2018.

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. Both Transfer tax and Intangible tax revenues were projected using most recent three year average of change applied to the available FY 2017 collections.



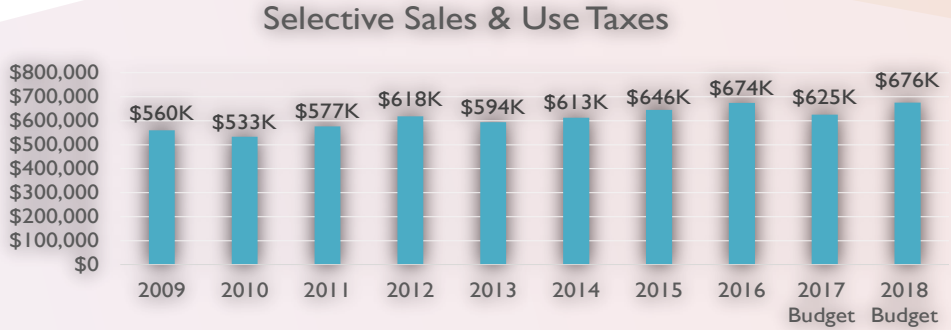
Franchise Taxes: Taxes imposed on private companies for the privilege of using public property for private purposes. Public Utilities operating within the City of Duluth must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of way for transmission lines, pipes, wires, etc. The City receives franchise fees from various utility companies such as GA Power, Jackson EMC, Republic Services, Atlanta Gas Light Company, AT&T, Charter communications, Comcast, Google fiber, Birch communications, Cbeyond communications, Level 3 communications, Tower Cloud, etc. Traditionally, revenue projections are based on historical trends in conjunction with current economic indicators and past climate conditions but the most recent year's trend was mainly used for FY 2018 Franchise taxes revenue.

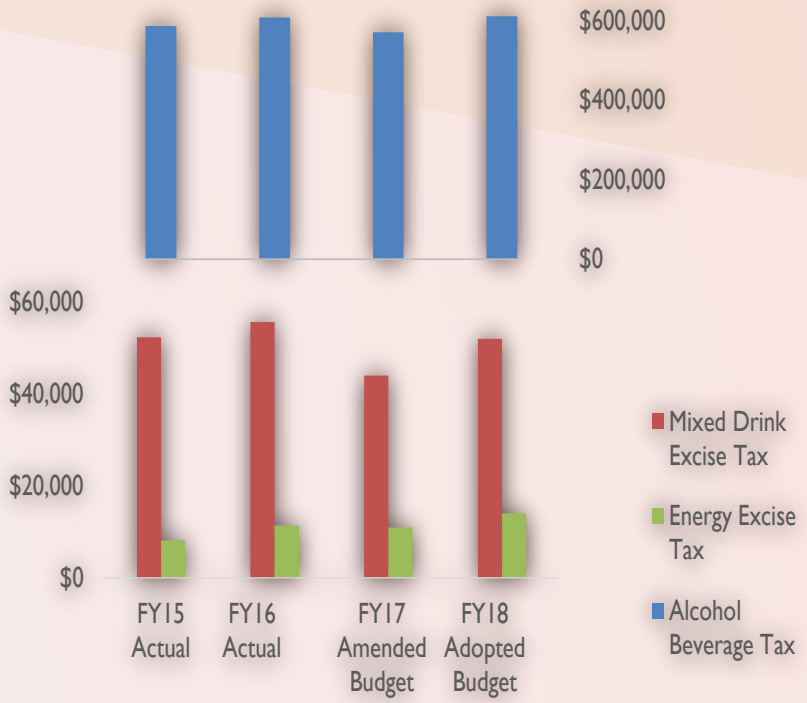




Selective Sales and Use Taxes	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Alcohol Beverage Tax	$ 585,349	$ 607,079	$ 570,000	$ 610,000	$ 40,000	7.0%
Mixed Drink Excise Tax	52,331	55,645	44,000	52,000	8,000	18.2%
Energy Excise Tax	8,137	11,413	11,000	14,000	3,000	27.3%
Total:	$ 645,817	$ 674,137	$ 625,000	$ 676,000	$ 51,000	8.2%

Selective Sales and Use Taxes are levied on the sale, distribution and consumption of selected goods and services in the City limits. This category represents 3.6% of the total FY 2018 general fund revenues. Projections are based on recent years' trends in conjunction with current economic conditions. An overall increase of 8.2% of this revenue category is projected from FY 2017 budget amount.





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.

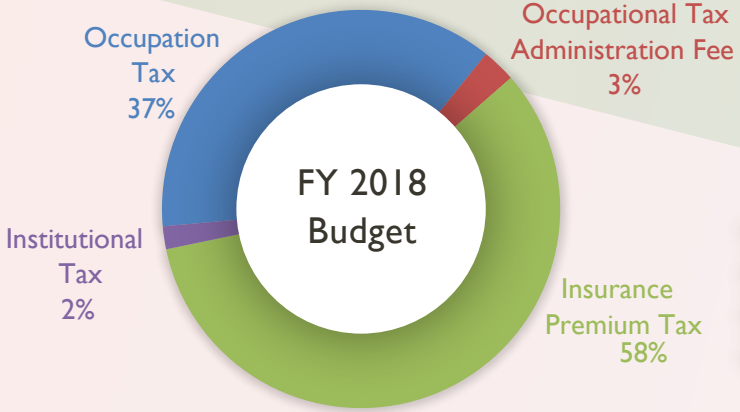
Energy Excise Tax: House Bill 386 authorized a new local excise tax on energy that is levied on the sales, use, storage, or consumption of energy.

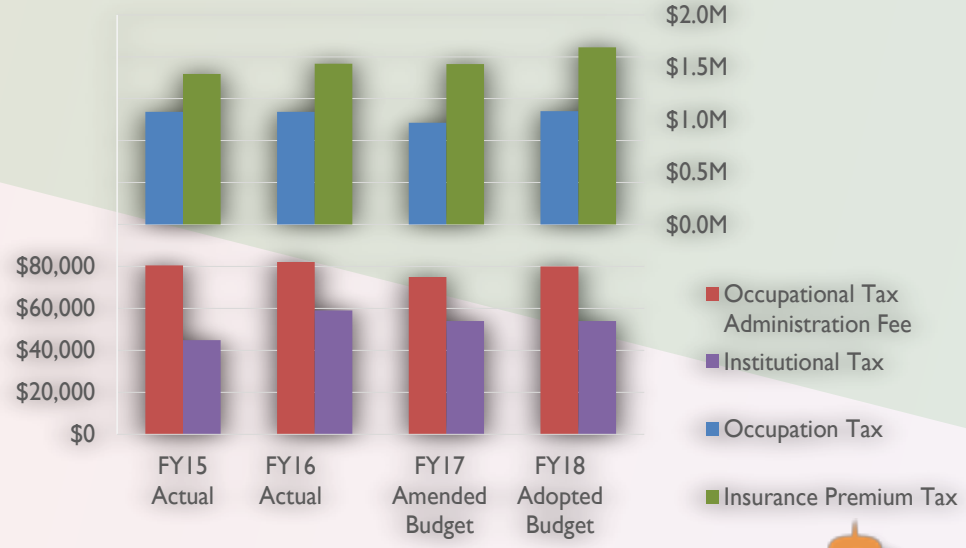
Business Taxes

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 15.3% of the total FY 2018 general fund revenues and is projected to increase by 10.5% from FY 2017. Projections are based on the recent years' trends, economic conditions.



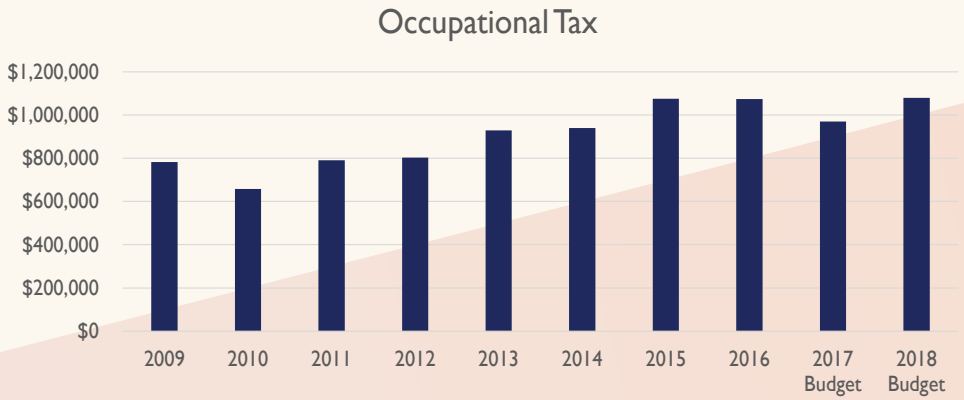
Business Tax	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Occupation Tax	$ 1,075,851	$ 1,074,780	$ 970,000	$ 1,080,000	$ (10,000)	11.3%
Occupational Tax Administration Fee	80,557	82,094	75,000	80,000	(14,000)	6.7%
Insurance Premium Tax	1,434,719	1,532,819	1,530,000	1,690,000	-	10.5%
Institutional Tax	44,859	58,989	54,000	54,000	-	0.0%
Total:	$ 2,635,987	$ 2,748,682	$ 2,629,000	$ 2,904,000	$ 275,000	10.5%

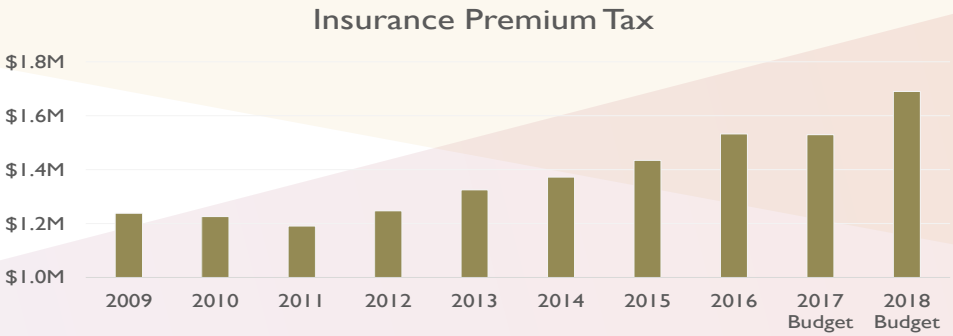




Occupational Taxes: Taxes levied on businesses and practitioners of occupations and professions which maintain a physical location or office within the City limits. This tax is based on one or more the following: flat tax, probability, and/or gross receipts. Such taxes are due at the time the business 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 and the provision of HB960 that went effective in 2016.

Penalties & Interest on Delinquent Taxes	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Interest on Delinquent Taxes	$ 21,134	$ 24,174	$ 19,000	$ 9,000	$ (10,000)	-52.6%
Tax Penalty	31,279	41,973	20,000	6,000	(14,000)	-70.0%
Alcohol Late Penalty	-	2,538	100	100	-	0.0%
Occupational Tax Penalty	16,890	7,865	9,000	9,000	-	0.0%
Tax FIFA Cost	1,392	1,164	1,800	2,120	320	17.8%
Total:	$ 70,696	$ 77,713	$ 49,900	$ 26,220	$ (23,680)	-47.5%

Interest on Delinquent Taxes: All tax payments that are considered delinquent are subject to accrue interest. Previously, interest was charged at a rate of 1% per month, beyond the due date. House Bill 960 has changed the calculation of penalties on property taxes and interest on most categories of taxes beginning July 1, 2016. The current interest rate is .563 per month, based on an annual calculation of Federal Prime Rate (3.75% for calendar year 2017) plus 3%. Thus the annual interest rate will change when the Federal Reserve announces the new bank prime loan rate each January.

Tax Penalty: Property tax billings are mailed out the first week of September each year. Collections received after December 15th are considered delinquent. The House Bill 960 has changed the penalty to 5% after 120 days with an additional 5% assessed after each successive 120 days to a maximum of 20% of the principle amount due.

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.

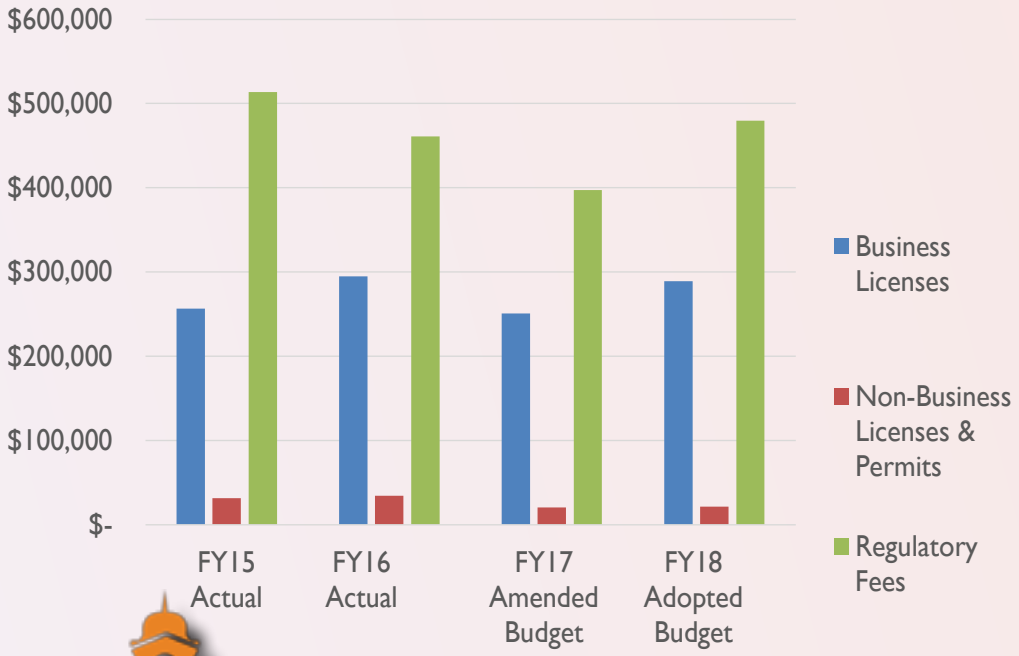
Occupational Tax Penalties: Occupational Taxes received after April 30th are considered delinquent and charged a 10% penalty plus 1.5% interest per month the tax is delinquent.

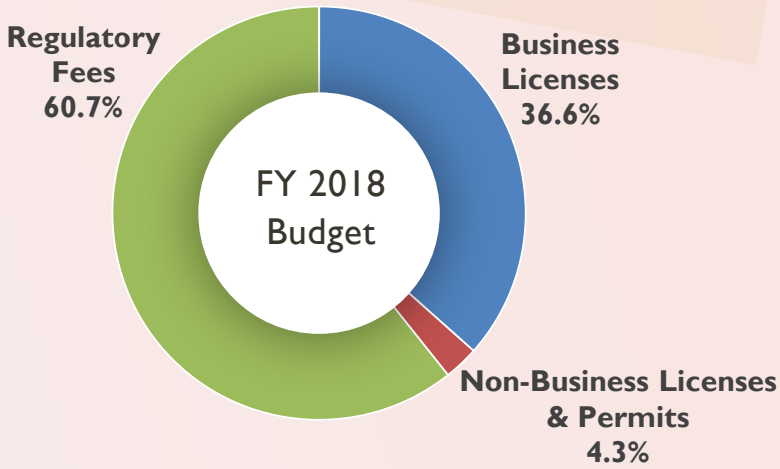
Tax FI FA cost: This revenue is collected to recover the City's cost of filing Fieri Facias (Fi Fa's) on delinquent taxes and fees for filing tax liens on properties with severely delinquent property taxes. A tax FI FA will be recorded on or about March 15 in Gwinnett County Superior Court on all unpaid tax bills from prior calendar year.

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 $790,250 in Licenses and Permits revenue during FY 2018, an increase of 18.2% from FY 2017. City projected increase in Regulatory fees and Business Licenses due to recent residential and commercial developments within the city limits.

Licenses & Permits	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Business Licenses	$256,475	$294,720	$250,900	$289,100	$ 38,200	15.2%
Non-Business Licenses & Permits	31,312	34,372	20,300	21,500	1,200	5.9%
Regulatory Fees	513,373	461,107	397,200	479,650	82,450	20.8%
Total:	$801,160	$790,198	$668,400	$790,250	$121,850	18.2%





Business Licenses

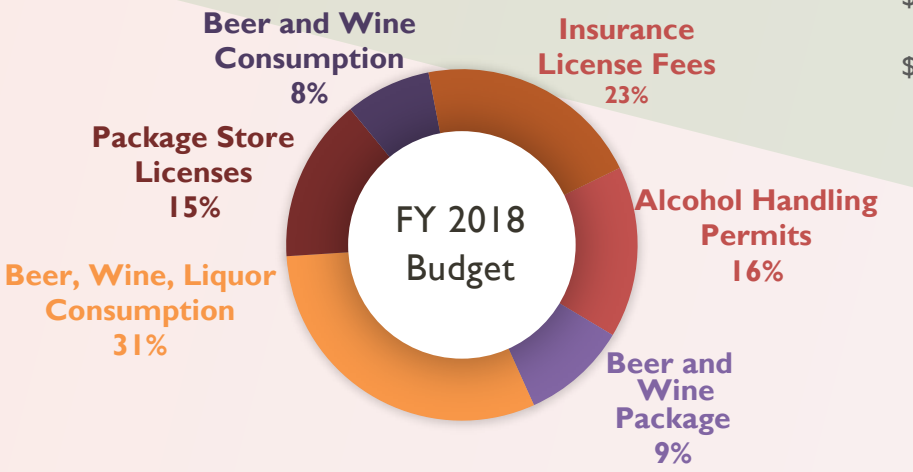
Business Licenses are revenues collected from businesses for the issuance of various licenses and permits by the City.

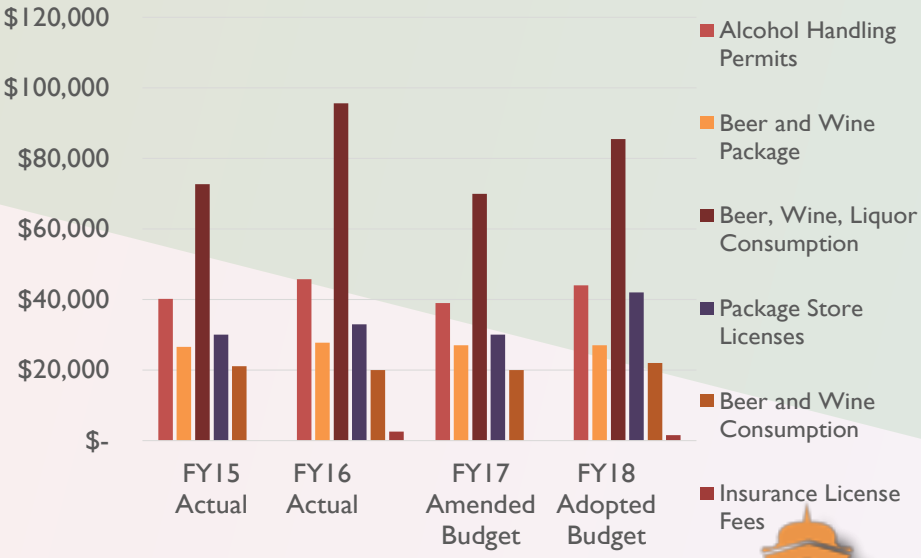
Business Licenses	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Alcohol Handling Permits	$ 40,153	$ 45,775	$ 39,000	$ 44,000	$ 5,000	12.8%
Beer Only Package	1,000	500	1,000	500	(500)	-50.0%
Beer and Wine Package	26,600	27,750	27,000	27,000	-	0.0%
Beer, Wine, Liquor Consumption	72,675	95,600	70,000	85,500	15,500	22.1%
Package Store Licenses	30,000	33,000	30,000	42,000	12,000	40.0%
Beer and Wine Consumption	21,050	20,000	20,000	22,000	2,000	10.0%
Beer Only Consumption	3,850	3,500	3,500	3,500	-	0.0%
Liquor Consumption	300	600	450	450	-	0.0%
Wine Only Consumption	100	100	100	100	-	0.0%
Insurance License Fees	-	2,500	-	1,500	1,500	NA
Business Permits	57,263	60,000	56,000	58,000	2,000	3.6%
Alcohol Application Fees	145	135	50	50	-	0.0%
Appeal Hearing Fees	3,340	5,260	3,800	4,500	700	18.4%
Total:	$256,475	$294,720	$250,900	$289,100	$ 38,200	15.2%

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	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Development Permits/Land Disturb	$ 17,406	$ 3,215	$ 3,500	$ 3,500	$ -	0.0%
Reinspection fees	-	-	50	100	50	100.0%
V/SE/CU Application	450	-	500	750	250	50.0%
Building Permits Residential	332,592	297,146	190,000	252,000	62,000	32.6%
Building Permits Commercial	149,029	152,506	192,500	213,000	20,500	10.6%
Mechanical Permits	9,720	7,200	9,000	9,000	-	0.0%
Swimming Pool Permits	400	200	400	200	(200)	-50.0%
NPDES Stormwater/ Dev Fee	1,276	12	500	100	(400)	-80.0%
P & Z Misc Income	2,500	828	750	1,000	250	33.3%
Total:	$513,373	$461,107	$397,200	$479,650	$ 82,450	20.8%

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

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

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

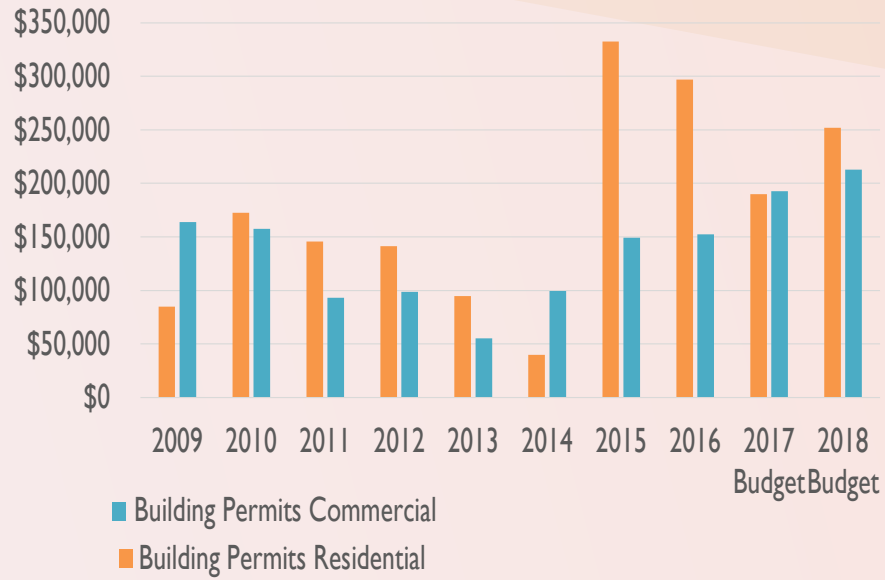
Mechanical Permits: Fees associated with stand-alone permits for plumbing, HVAC, or electrical work.

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.

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. Budgeted amounts indicate 5.9% increase from FY 2017 according to the recent years' trend.

Non-Business Licenses & Permits	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Repermitting Building Permits	$ 533	$ 212	$ 100	$ 200	$ 100	100.0%
Rezonings	7,068	6,604	1,500	1,800	300	20.0%
Sign Permits	14,950	17,390	12,000	13,000	1,000	8.3%
Planning Review Fees	8,241	9,350	6,500	6,000	(500)	-7.7%
Vendor Fees	370	165	150	-	(150)	-100.0%
Filming Permits and Fees	150	650	50	500	450	900.0%
Total:	$ 31,312	$ 34,372	$ 20,300	$ 21,500	$ 1,200	5.9%

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.

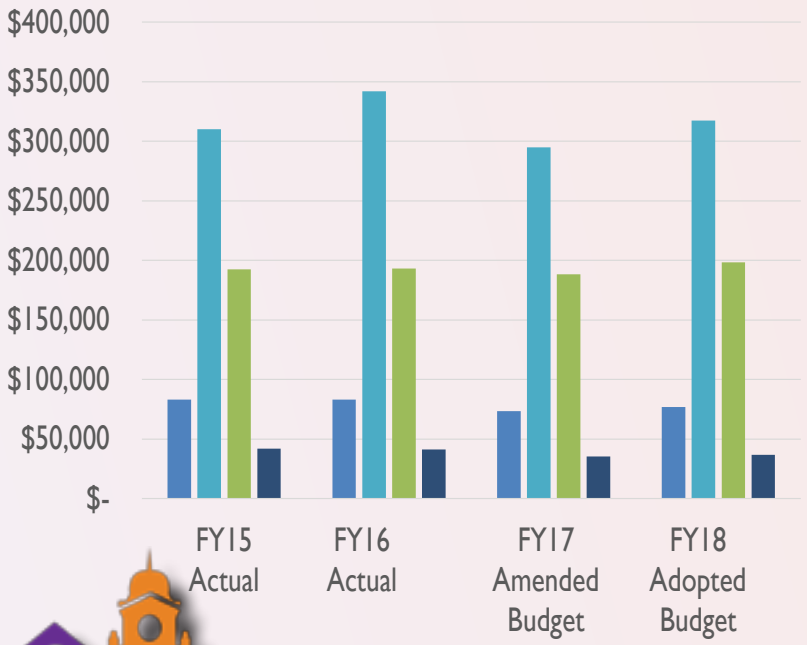
Planning Review Fees: Fees collected from compliance reviews of residential and commercial plans.

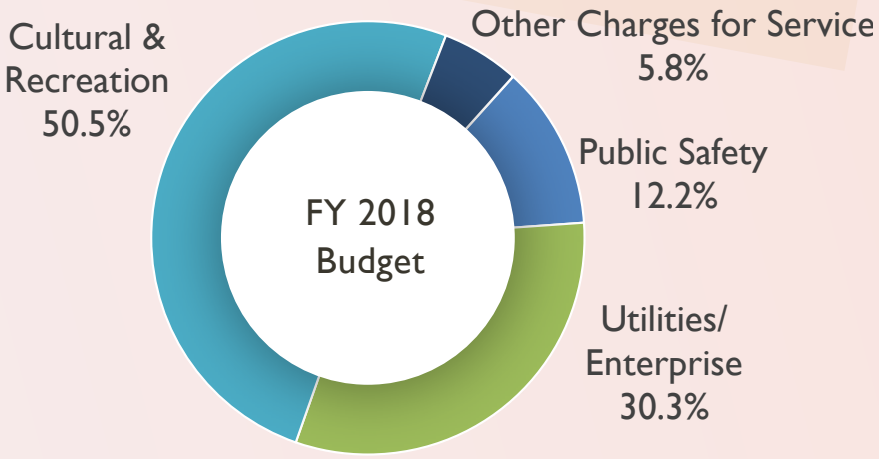


Charges for Service

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 3.3% of total budgeted revenue. The City has budgeted to collect $629,180 in Charges for Service revenue during FY 2018, an increase of 6.3% from FY 2017. The projected amounts are based on historical trends.

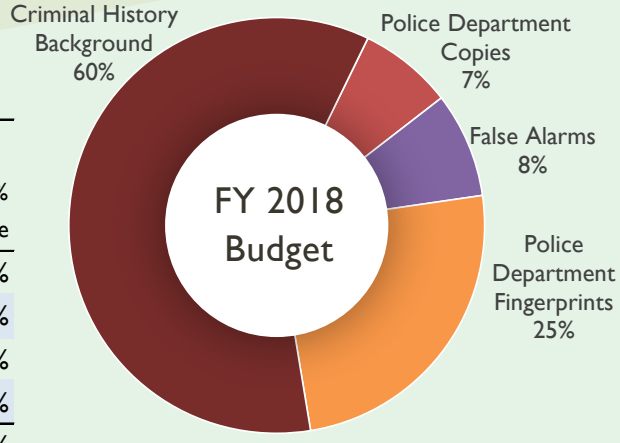
Charges for Service	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Public Safety	$ 83,220	$ 83,000	$ 73,500	$ 76,900	$ 3,400	4.6%
Utilities / Enterprise	192,500	193,183	188,338	198,230	9,892	5.3%
Cultural & Recreation	310,191	342,134	294,800	317,530	22,730	7.7%
Other Charges for Service	41,862	41,273	35,200	36,520	1,320	3.8%
Total:	$627,774	$659,590	$591,838	$629,180	$ 37,342	6.3%



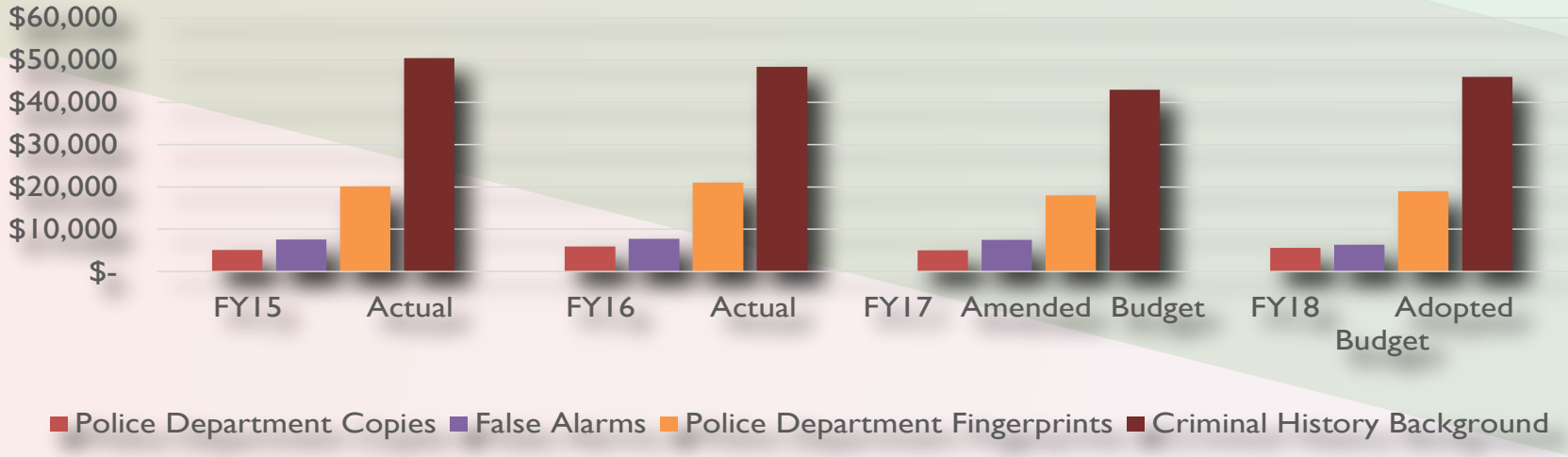


Public Safety

Public Safety revenues are fees collected by the City of Duluth to help defray the cost of selected public safety services are increased by 4.6% from FY 2017. The projected amounts are based on historical trends and changes in fee schedule.



Public Safety	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Police Department Copies	$ 5,132	$ 5,911	$ 5,000	$ 5,600	$ 600	12.0%
False Alarms	7,575	7,700	7,500	6,300	(1,200)	-16.0%
Police Department Fingerprints	20,105	21,032	18,000	19,000	1,000	5.6%
Criminal History Background	50,408	48,357	43,000	46,000	3,000	7.0%
Total:	$ 83,220	$ 83,000	$ 73,500	$ 76,900	$ 3,400	4.6%



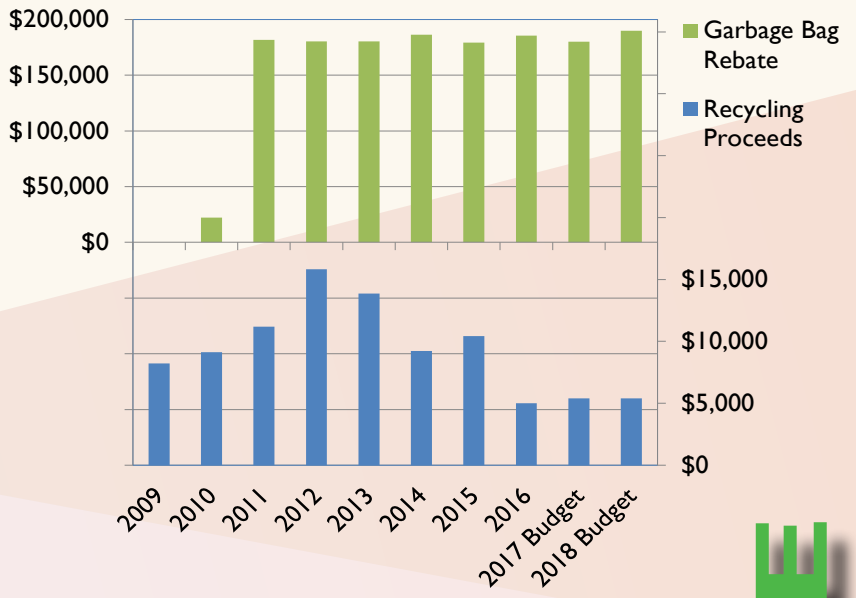
Utilities/Enterprises

Utilities/Enterprises are fees charges for utility services provided by the City of Duluth and a decrease of 5.3% is expected from FY 2017.

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. City offers discount on garbage bags for seniors/disabled residents with qualifying income levels. Further information can be found at

http://www.duluthga.net/departments/public_works/garbage.php

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

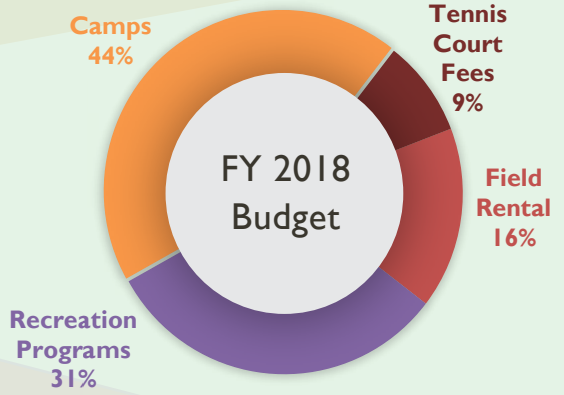


Utilities/Enterprises	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Garbage Bags - 32 Gallon	$ 983	$ 962	$ 1,120	$ 978	$ (142)	-12.7%
Garbage Bags - Senior 32 Gallon	1,232	849	1,120	1,108	(12)	-1.1%
Garbage Bags - 13 Gallon	231	368	252	300	48	19.0%
Garbage Bags - Senior 13 Gallon	236	306	220	218	(2)	-0.9%
Garbage Bags - 42 Gallon	100	225	200	200	-	0.0%
Garbage Bags - Senior 42 Gallon	-	61	26	26	-	0.0%
Paper Recycling Proceeds	10,417	5,006	5,400	5,400	-	0.0%
Garbage Bag Rebate	179,302	185,406	180,000	190,000	10,000	5.6%
Total:	$ 192,500	$ 193,183	$ 188,338	$ 198,230	$ 9,892	5.3%

REUSE REDUCE RECYCLE

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. This category represents 1.7% of total budgeted revenue. The projected amounts are based on historical trends and an increase of 7.7% from FY 2017 is expected.



Cultural & Recreation	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Bunten Rd. Facility Rental	$ 5,035	$ 5,800	$ 5,000	$ 5,200	$ 200	4.0%
Pavilion Rental	4,295	4,180	3,000	3,300	300	10.0%
Field Rental	37,557	47,009	35,000	47,000	12,000	34.3%
Gym Rental	11,974	8,688	10,500	9,200	(1,300)	-12.4%
Facility Rental - Rogers Bridge	1,650	1,075	2,000	1,300	(700)	-35.0%
Facility Rental - WP Jones	2,170	2,185	1,800	2,000	200	11.1%
Recreation Programs	83,876	94,173	81,000	91,000	10,000	12.3%
Camps	130,859	141,068	127,000	126,000	(1,000)	-0.8%
Tennis Court Fees	24,189	29,531	23,000	25,000	2,000	8.7%
Special Events Camps	-	30	-	-	-	NA
Senior Programs	6,265	7,341	5,500	6,800	1,300	23.6%
Concessions	2,322	1,055	1,000	730	(270)	-27.0%
Total:	$ 310,191	$ 342,134	$ 294,800	$ 317,530	$ 22,730	7.7%

Facility Rentals: Revenue fees to be collected from rental of park facilities for special events such as 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.

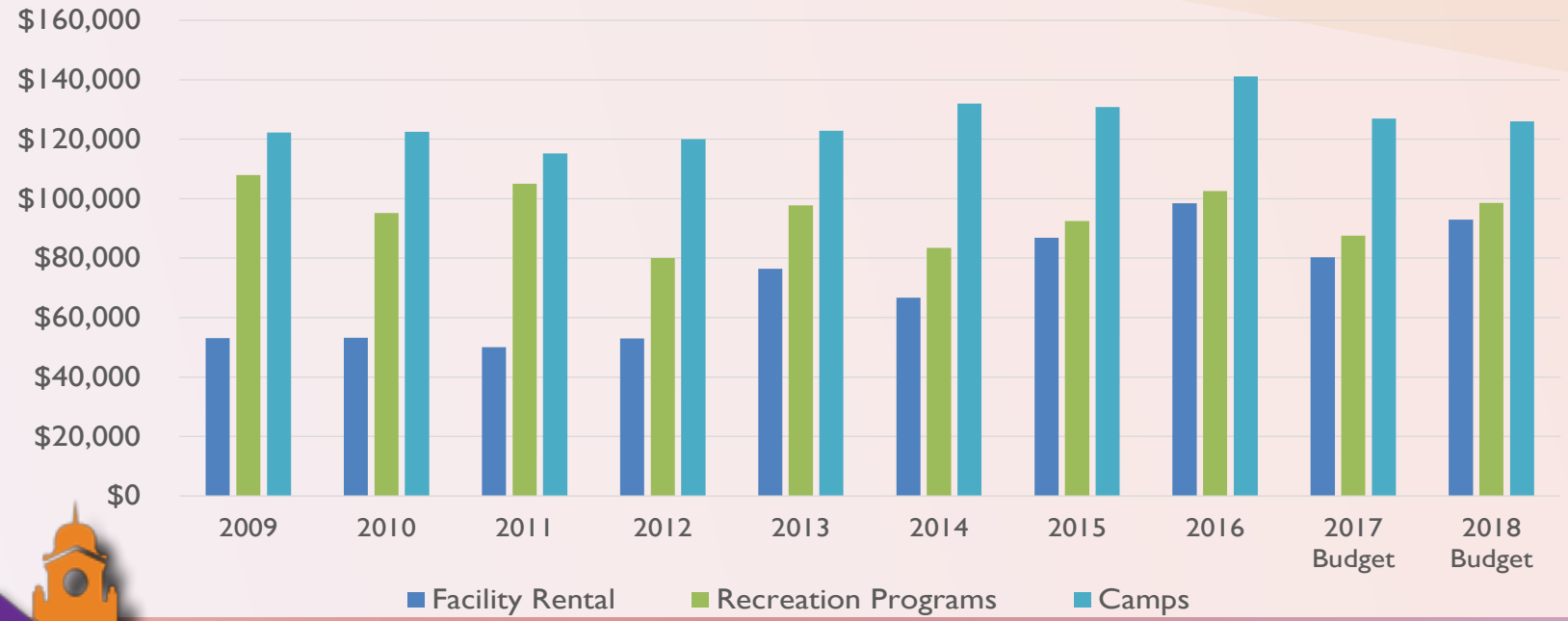
Recreational Programs: This revenue source is collected thru registration fees from various classes offered by City. City offers various recreational programs to promote healthy and quality life of its community. Class details can be found at Duluth Life newsletter available on City's website. Newsletters are mailed out to residents each quarter and also available for pick up at City hall.

Day Camp: This revenue source is collected thru registration fees from Bunten Park's weekly themed summer day camps for children ages 4-12 offered throughout the summer vacation.

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

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

Senior Programs: City of Duluth Fifty and Beyond Group program offers various activities and social services for seniors.



Other Charges for Service

The City of Duluth collects revenue from other charges for service including Bad Check Fees, Online Convenience Fees, Event Attendant Fees, and Alcohol Training Class. The projected amounts are based on historical trends and are expected to increase by 3.8% from FY 2017.

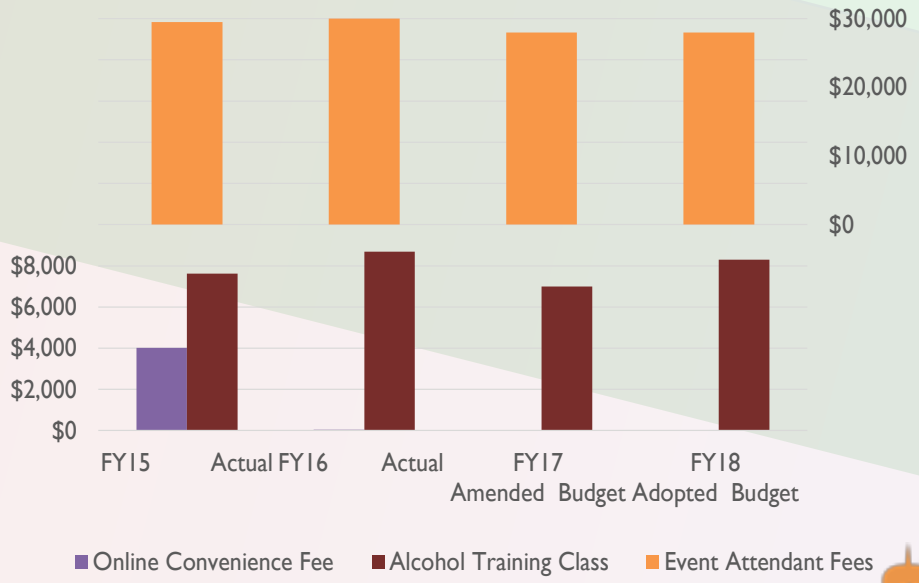
Other Charges for Services	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Bad Check Fee	$ 225	$ 174	$ 200	$ 220	$ 20	10.0%
Appeal Hearing Fees	500	2,250	-	-	-	NA
Online Convenience Fee	4,025	40	-	-	-	NA
Event Attendant Fees	29,493	30,126	28,000	28,000	-	0.0%
Alcohol Training Class	7,620	8,683	7,000	8,300	1,300	18.6%
Total:	$ 41,862	$ 41,273	$ 35,200	$ 36,520	$ 1,320	3.8%

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.



Fines and Forfeitures

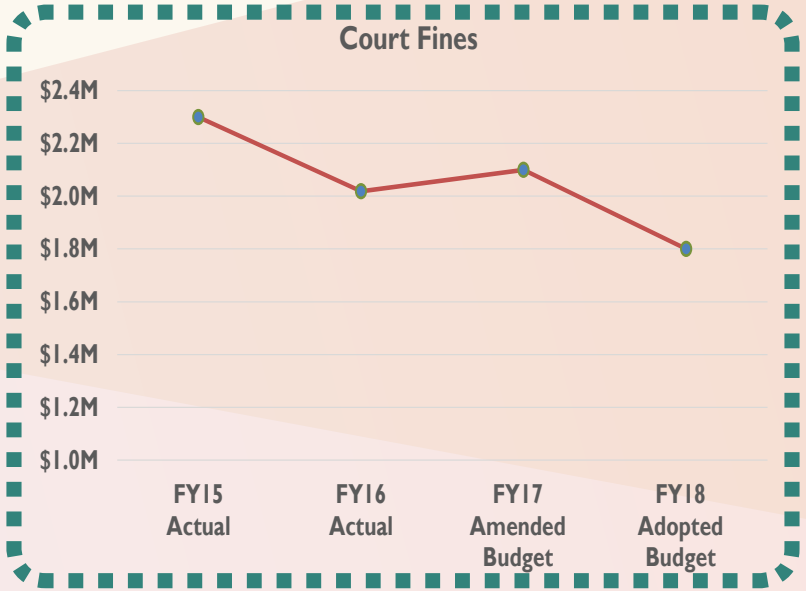


Fines and Forfeitures include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty. The City has three types of Fines and Forfeitures: Court Fines, Bond and Forfeitures, Cash Confiscation and Red Light Camera Fines. This category represents 9.5% of the total FY 2018 proposed general fund revenues. Duluth has budgeted to collect $1,811,000 in Fines and Forfeitures revenues in FY 2018. The projected value is based on recent years' trend.

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

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. Currently City's permit has been expired and City needs to reapply for permit to reinstate cameras.



Fines & Forfeitures	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Court Fines	$ 2,298,752	$ 2,018,517	$ 2,100,000	$ 1,800,000	$ (300,000)	-14.3%
Bonds & Forfeitures	-	3,609	-	10,000	10,000	NA
Cash Confiscation	-	26,306	100	1,000	900	900.0%
Red Light Fines	56,150	316	-	-	-	NA
Total:	$ 2,354,902	$ 2,048,748	$ 2,100,100	$ 1,811,000	$ (289,100)	-13.8%



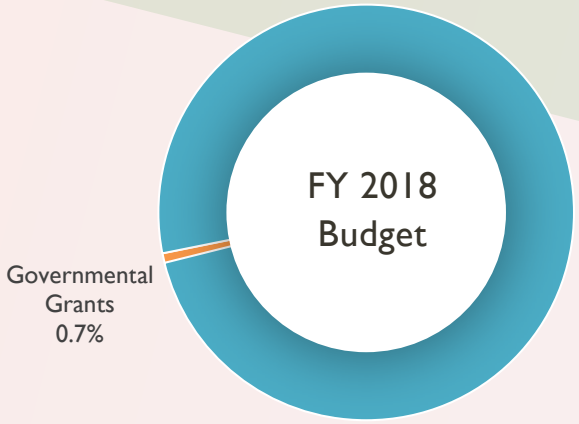
Intergovernmental Revenues

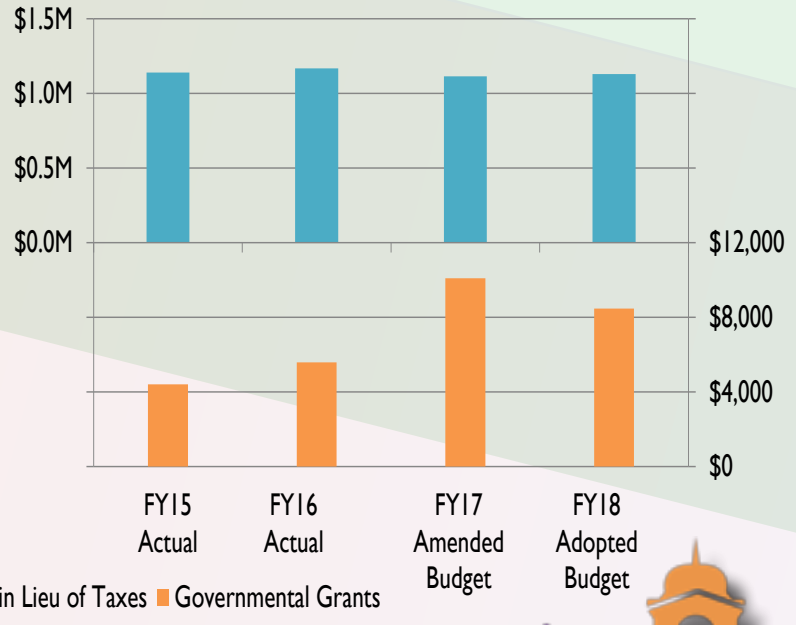
Intergovernmental Revenues are revenues from other governmental entities or non-profits in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. This category represents 6.0% of the total FY 2018 proposed general fund revenues. The City has budgeted to collect $1,138,586 in Intergovernmental Revenues during FY 2018, an increase of 1.1% from FY 2017. The is due to a slight increase in payments due from Gwinnett County for E-911 expenditures and an annual police payment based on a court settlement.

Intergovernmental Revenues	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Governmental Grants	$ 4,399	$ 5,578	$ 10,088	$ 8,476	$ (1,612)	-16.0%
Payments in Lieu of Taxes	1,140,043	1,168,122	1,116,110	1,130,110	14,000	1.3%
Total:	$1,144,442	$1,173,699	$1,126,198	$1,138,586	$ 12,388	1.1%

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.

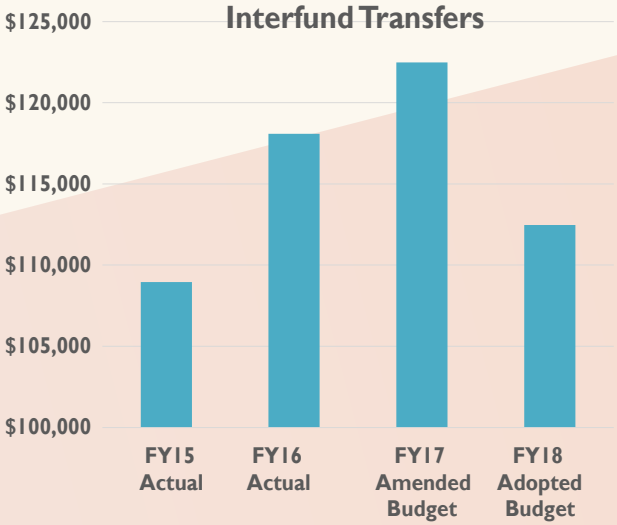


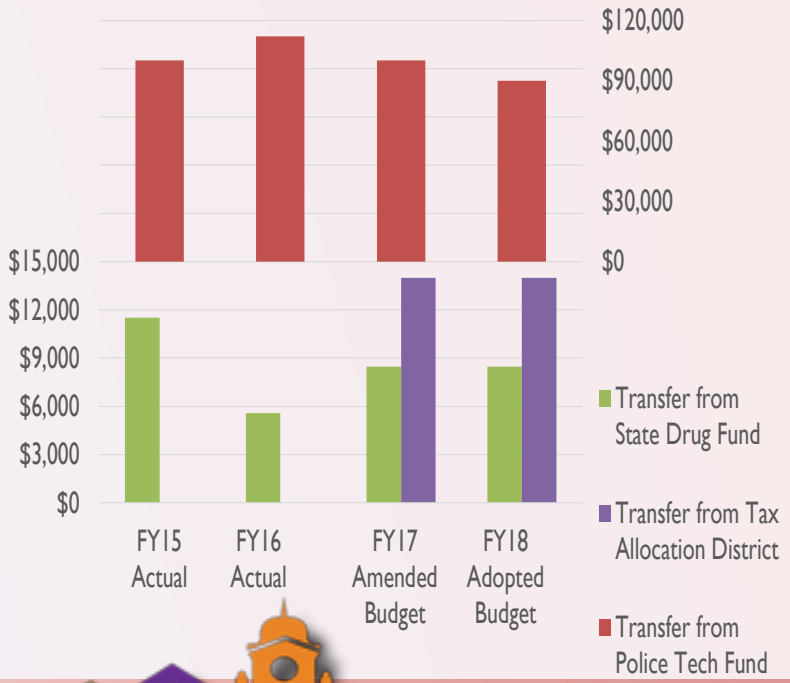


Other Financing Sources

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 from General Long Term Liabilities. The City has budgeted $112,726 in Other Financing Source revenues during FY 2018, a decrease of 8.7% from FY 2017. This revenue is derived mainly from an annual transfer from the Police Technology Fund to cover the cost on new police technology.

Other Financing Sources	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Interfund Transfers	$108,946	$118,082	$122,476	$112,476	$ (10,000)	-8.2%
Proceeds of General Fixed Asset Disposals	16,204	1,125	1,000	250	(750)	-75.0%
Total:	$ 125,150	$119,207	$ 123,476	$112,726	$ (10,750)	-8.7%





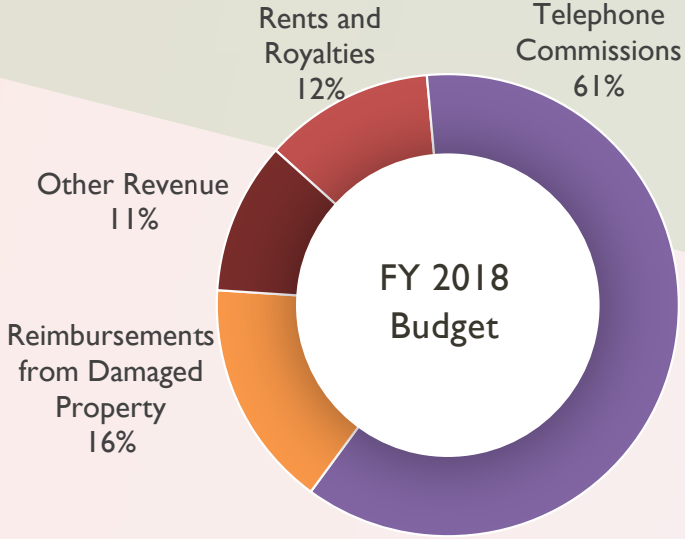
Interfund Transfer	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Transfer From Federal Drug Fund	$ (2,564)	$ -	$ -	$ -	$ -	NA
Transfer from Police Tech Fund	100,000	112,000	100,000	90,000	(10,000)	-10.0%
Transfer from State Drug Fund	11,510	5,578	8,476	8,476	-	0.0%
Transfer from SPLOST 2005	-	504	-	-	-	NA
Transfer from Tax Allocation District	-	-	14,000	14,000	-	0.0%
Total:	$ 108,946	$118,082	$ 122,476	$112,476	$ (10,000)	-8.2%

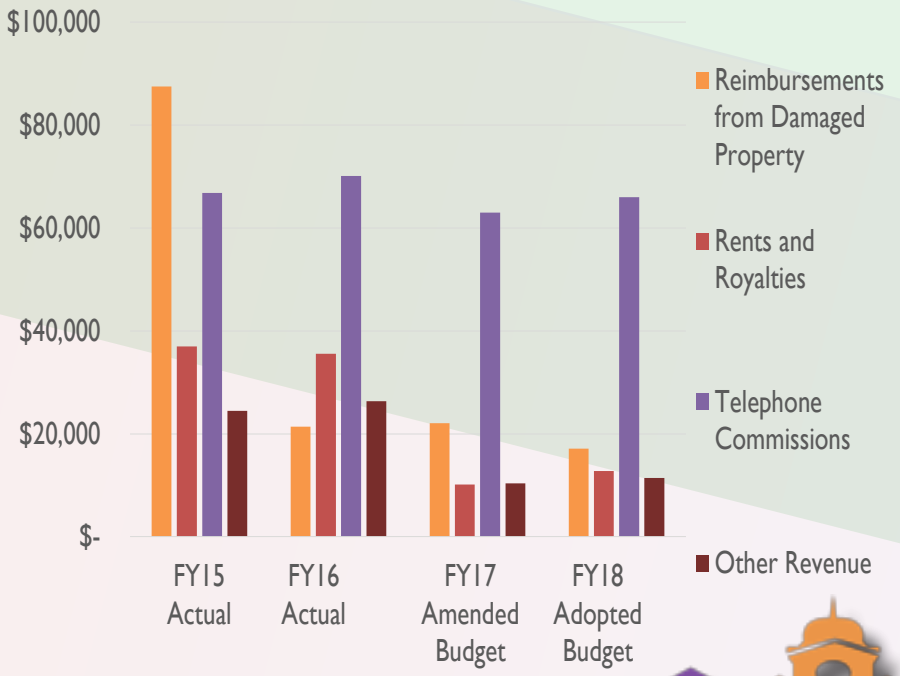
Miscellaneous Revenue

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 $107,250 in Miscellaneous Revenues during FY 2018, an increase of 1.5% from FY 2017.



Miscellaneous Revenues	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Rents and Royalties	$ 36,956	$ 35,589	$ 10,175	$ 12,750	$ 2,575	25.3%
Telephone Commissions	66,845	70,126	63,001	66,000	2,999	4.8%
Reimbursements from Damaged Property	87,514	21,373	22,100	17,100	(5,000)	-22.6%
Other Revenue	24,432	26,305	10,400	11,400	1,000	9.6%
Total:	$215,747	$153,392	$105,676	$107,250	$ 1,574	1.5%





Rents and Royalties

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

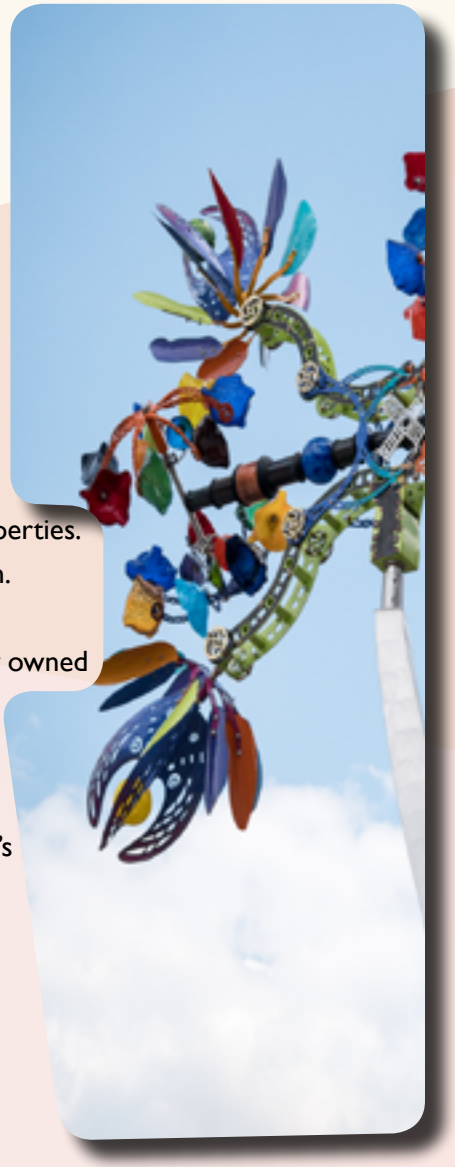
Rents and Royalties	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Downtown Rental Income	$ 28,026	$ 28,603	$ 6,600	$ 6,600	$ -	0.0%
Community Room Rental	75	-	-	-	-	NA
Festival Center Rental	5,665	5,715	3,000	5,000	2,000	66.7%
F/C Patron Table Rental	2,200	-	-	-	-	NA
F/C Linen/Equip Rental	590	871	500	1,000	500	100.0%
Alcohol Posted Sign	400	400	75	150	75	100.0%
Total:	$ 36,956	$ 35,589	$ 10,175	$ 12,750	$ 2,575	25.3%

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.



Telephone Commission

Telephone Commissions are collected by the City as a result of private telephone equipment being located on the City's property and City projected $2,999 more income than FY 2017. The projection is based on the recent years' trend.

Telephone Commissions	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Rental Income Grid	$66,845	$70,126	$63,001	$66,000	$2,999	4.8%
Total:	$66,845	$70,126	$63,001	$66,000	$2,999	4.8%

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	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Miscellaneous Revenue	$ 7,748	$ 12,833	$ 5,000	$ 5,000	$ -	0%
Police Dept. Misc. Revenue	4,094	1,782	1,200	700	(500)	-42%
Income from Copies, etc.	495	126	100	100	-	0%
Dumpster Card Fees	1,125	1,150	1,000	1,100	100	10%
Sale of Misc. Merchandise	58	113	50	50	-	0%
Flexible Spending Gain/Loss	5,309	534	50	50	-	0%
401A Employee Forfeitures	5,604	9,767	3,000	4,400	1,400	47%
Total:	$ 24,432	$ 26,305	$ 10,400	$ 11,400	$ 1,000	9.6%



Miscellaneous Revenue: All other revenues not classified elsewhere.

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

Dumpster Card Fees: Revenue collected by City from issuance of extra dumpster cards. A Dumpster card with twelve trips to City's dumpsters is issued free of charge per household each year. Additional cards can be issued with fees: second and third will be $25, the fourth and subsequent cards will be $50.



Reimbursement from Damaged Property

Reimbursement from Damaged Property	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Reimbursement - Damaged Property	$ 33	$ -	$ 100	$ 100	$ -	0%
Insurance Proceeds - Accidents	41,579	12,273	20,000	15,000	(5,000)	-25%
Insurance Claims Reimbursements	45,902	9,100	2,000	2,000	-	0%
Total:	$ 87,514	$ 21,373	$ 22,100	$ 17,100	$ (5,000)	-23%

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 $60,500 in Investment Income revenues during FY 2018, an increase of 11.4% from FY 2017. This is due to increase in interest rate in financial market.

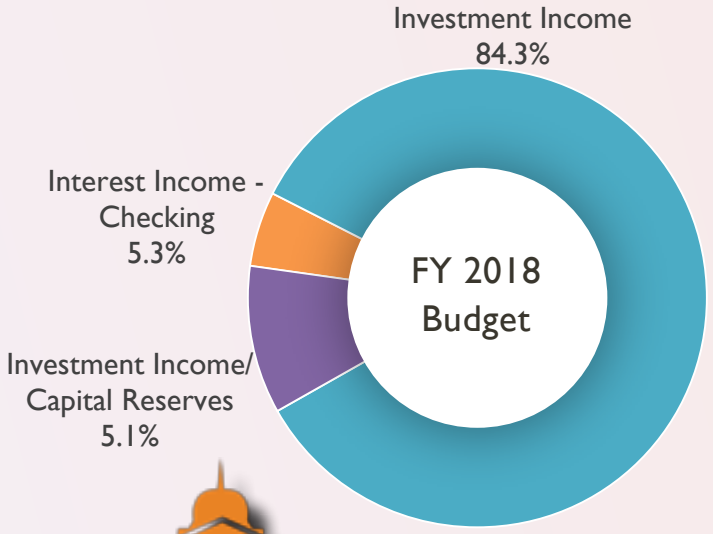
Investment Income	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Interest Income - Checking	$ 4,608	$ 3,817	$ 3,000	$ 3,200	$ 200	7%
Investment Income	49,304	52,867	47,000	51,000	4,000	8.5%
Investment Income/Capital Reserves	11,335	4,678	4,300	6,300	2,000	46.5%
Total:	$ 65,246	$ 61,362	$ 54,300	$ 60,500	$ 6,200	11.4%

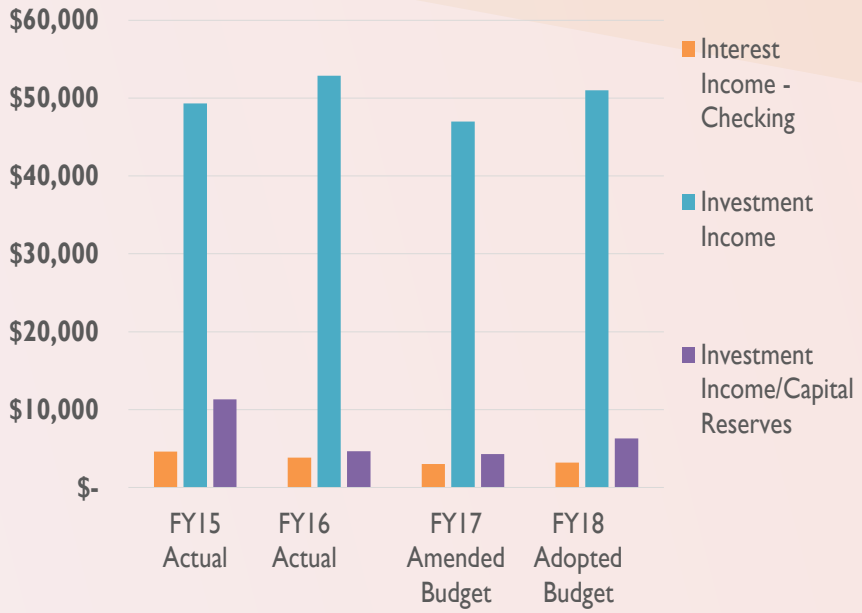


Interest Income from Checking: Revenues derived from interest earned on the City's checking accounts.

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 $26,900 in Contributions and Donations revenue during FY 2018, a decrease of 24.0% from FY 2017.

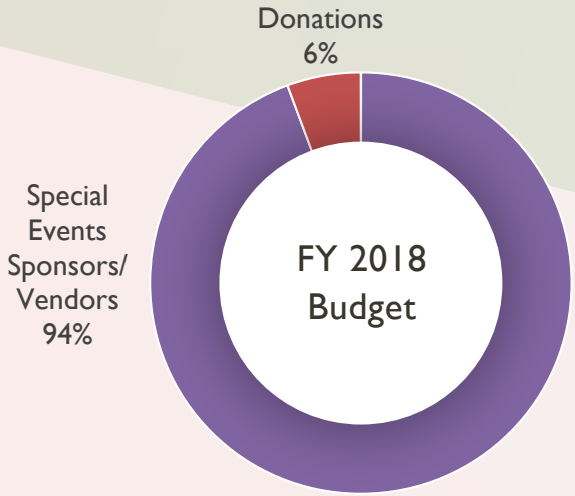


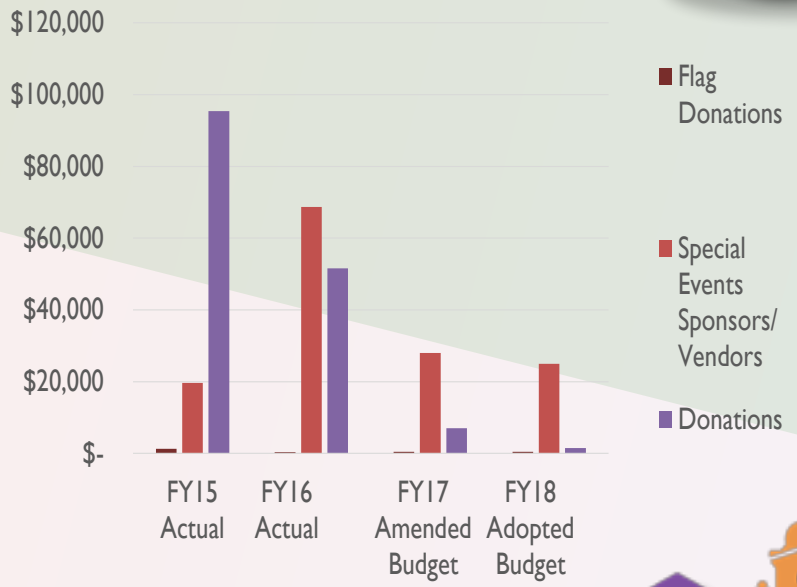
Contributions and Donations	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Flag Donations	$ 1,310	$ 320	$ 400	$ 400	-	0%
Special Events Sponsors/ Vendors	19,642	68,681	28,000	25,000	(3,000)	-11%
Donations	95,400	51,600	7,000	1,500	(5,500)	-78.6%
Total:	$ 116,352	$ 120,601	$ 35,400	$ 26,900	$ (8,500)	-24.0%

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

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

Donations: Revenues derived from donations other than the above



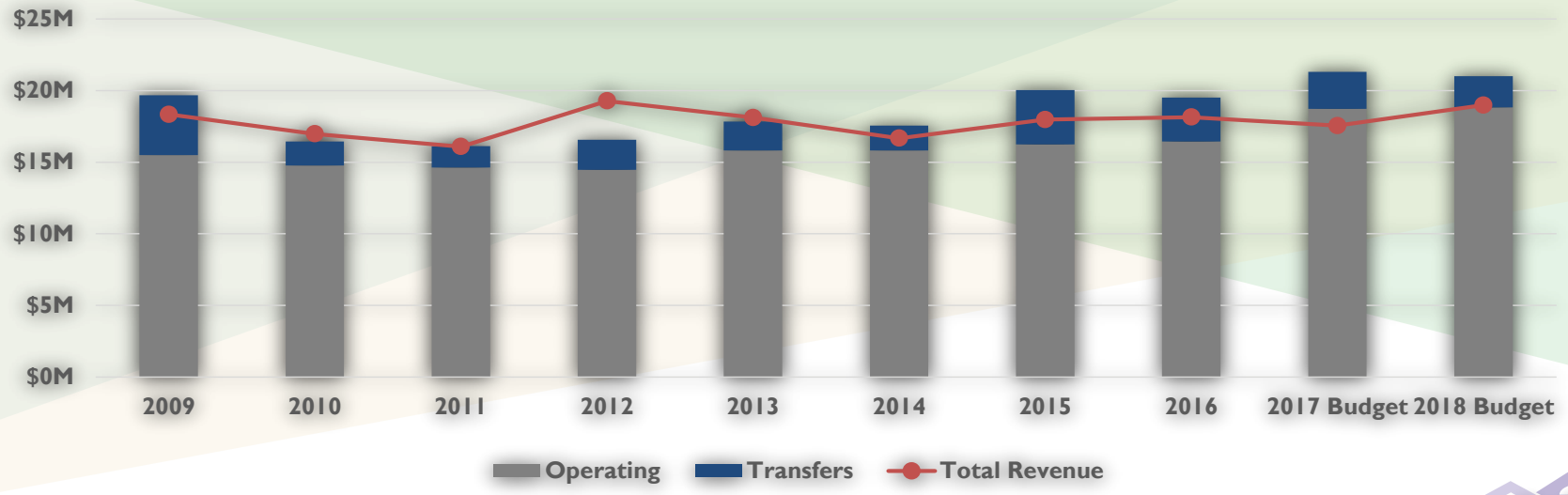


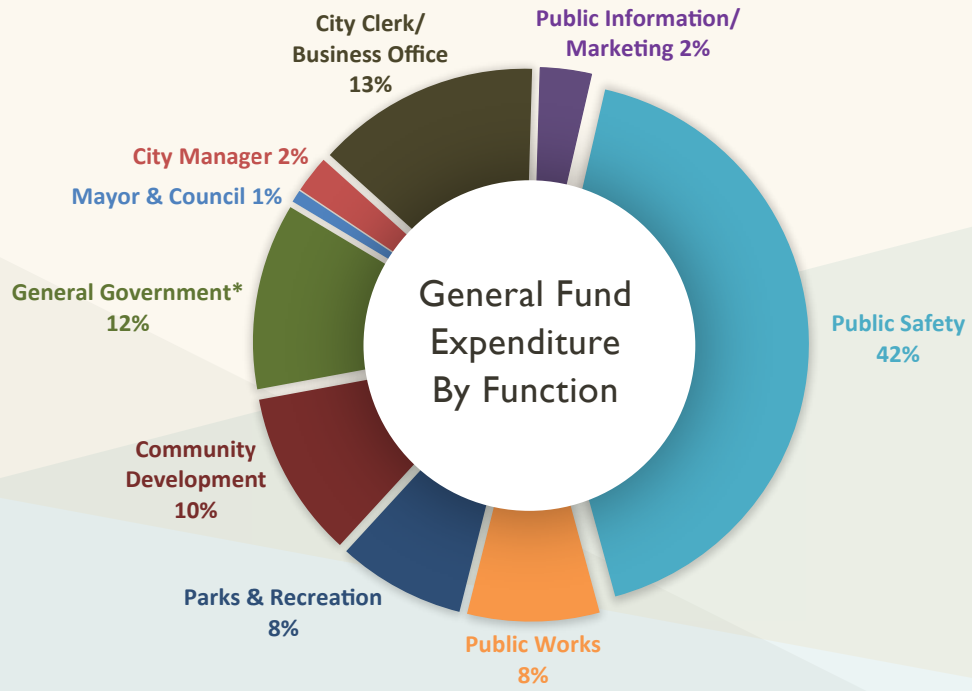

City of Duluth, GA
General Fund Expenditures

Expenditure Summary By Function

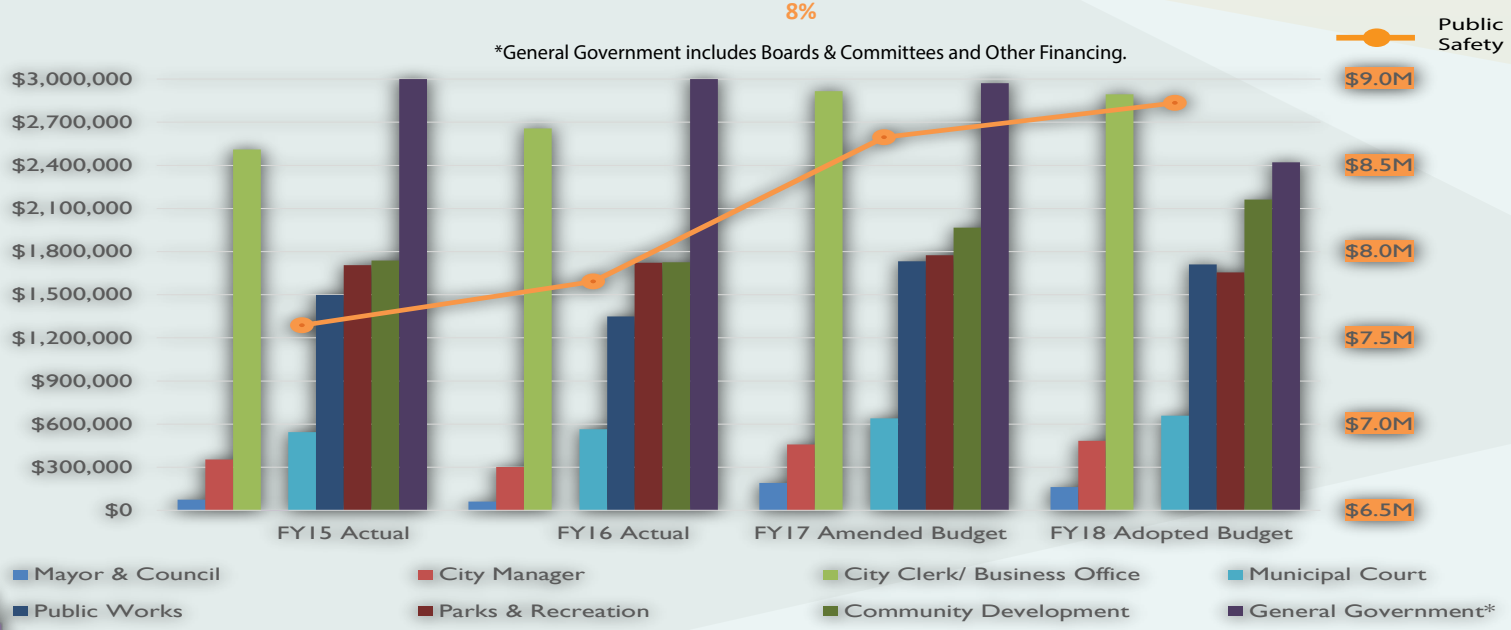
Description	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change	% Total
Mayor & Council	$ 74,441	$ 61,436	$ 190,797	$ 161,674	$ (29,123)	-15.26%	0.8%
City Manager	355,013	301,787	458,938	483,498	24,560	5.35%	2.3%
City Clerk/ Business Office	2,510,086	2,656,906	2,915,153	2,894,224	(20,930)	-0.72%	13.8%
Municipal Court	544,845	564,181	640,242	658,136	17,894	2.79%	3.1%
Public Safety	7,572,737	7,826,127	8,662,749	8,862,418	199,669	2.30%	42.2%
Public Works	1,498,108	1,349,312	1,732,307	1,710,148	(22,159)	-1.28%	8.1%
Parks & Recreation	1,705,062	1,722,497	1,775,253	1,654,866	(120,387)	-6.78%	7.9%
Community Development	1,738,353	1,725,183	1,967,163	2,162,065	194,901	9.91%	10.3%
General Government*	4,050,520	3,306,918	2,971,076	2,421,433	(549,642)	-18.50%	11.5%
Total Expenditure	$ 20,049,164	$ 19,514,347	$ 21,313,678	$ 21,008,463	$ (305,215)	-1.43%	100.0%

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





*General Government includes Boards & Committees and Other Financing.



General Fund Expenditure by Function

Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget	% Change	% Total
Mayor	$ 74,441	$ 61,436	$ 190,797	$ 161,674	-15.3%	0.8%
Alcohol Review Board	108	296	753	754	0.0%	0.0%
Finance Committee	323	54	538	538	0.0%	0.0%
Zoning Board	296	81	969	969	0.0%	0.0%
Planning Commission	996	807	2,422	2,422	0.0%	0.0%
City Manager	355,013	301,787	458,938	483,498	5.4%	2.3%
Clerk Administration	805,911	841,060	958,643	917,574	-4.3%	4.4%
Finance Office	365,338	375,653	412,550	407,884	-1.1%	1.9%
Business Office	228,363	242,950	257,005	261,830	1.9%	1.2%
Info. Technology	822,818	878,227	936,737	943,952	0.8%	4.5%
Human Resources	231,832	243,998	277,673	271,902	-2.1%	1.3%
Custodial/Bldg. Maintenance	55,825	75,017	72,545	91,082	25.6%	0.4%
General Government Operations/Srvcs	200,198	211,795	232,592	228,009	-2.0%	1.1%
Red Clay Theatre	37,930	32,411	36,472	36,320	-0.4%	0.2%
Public Information Administration	467,408	355,238	416,214	492,067	18.2%	2.3%
Downtown/Main Street	223,923	262,175	284,887	292,002	2.5%	1.4%
Festival Center	39,270	48,260	41,928	57,100	36.2%	0.3%
Municipal Court	$ 544,845	$ 564,181	$ 640,242	$ 658,136	2.8%	3.1%

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General Fund Expenditure by Function continues

Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget	% Change	% Total
Police Administration	$ 892,272	$ 871,090	$ 950,350	$ 859,837	-9.5%	4.1%
Criminal Investigations Division	810,256	899,917	975,250	899,486	-7.8%	4.3%
Police Uniform Division	3,671,080	3,655,946	3,998,918	4,212,154	5.3%	20.0%
Police Support Services Division	947,011	1,153,690	1,332,833	1,488,017	11.6%	7.1%
Police Dispatch	744,034	818,206	881,433	904,905	2.7%	4.3%
Vehicle Maintenance Division	470,085	427,278	523,966	498,019	-5.0%	2.4%
Red Light Monitoring	38,000	-	-	-	NA	0.0%
Public Works Administration	1,320,051	1,167,081	1,534,521	1,512,355	-1.4%	7.2%
Community Enhancement	17,472	15,703	21,550	24,950	15.8%	0.1%
Citywide Building/Property Maintenance	160,585	166,529	176,236	172,843	-1.9%	0.8%
Cultural Recreation Administration	1,402,944	1,408,178	1,429,340	1,368,626	-4.2%	6.5%
Recreation Programs	134,728	145,728	148,999	131,087	-12.0%	0.6%
Park Areas	128,120	120,332	154,986	155,153	0.1%	0.7%
Planning & Development Administration	540,772	563,819	700,395	718,249	2.5%	3.4%
Economic Development	182,244	219,263	236,027	241,114	2.2%	1.1%
Street lights	324,005	324,687	329,640	361,532	9.7%	1.7%
Other Financing Uses	3,810,669	3,061,475	2,697,329	2,152,422	-20.2%	10.2%
Total General Fund Expenditure	20,049,164	19,514,347	21,313,678	21,008,463	-1.4%	100.0%
Total General Fund Revenues	17,970,738	18,144,284	17,555,619	18,981,362	8.1%	
Net Change in Fund Balance	$ (2,078,427)	$ (1,370,063)	$ (3,758,059)	$ (2,027,101)	-46.1%	

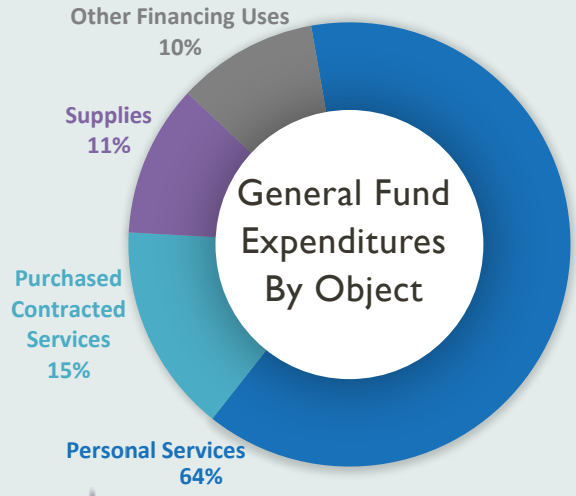
FY 2018 Expenditure by Department

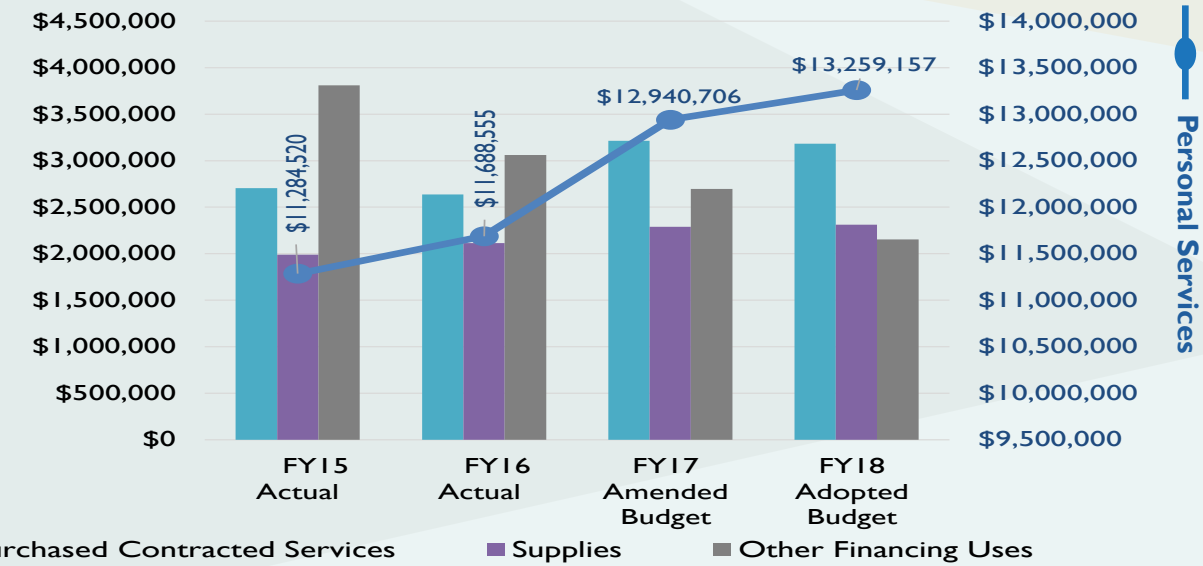
Department	FY 2018 Budget
City Manager	
City Manager	$ 483,498
City Clerk / Business Office	
Clerk Administration	917,574
Finance Office	407,884
Business Office	261,830
Information Technology	943,952
Human Resources	271,902
Custodian/Building Maintenance	91,082
Total: City Clerk / Business Office	$ 2,894,224
Public Safety	
Police Administration	859,837
Criminal Investigation	899,486
Police Uniform Division	4,212,154
Police Support Division	1,488,017
Police Dispatch	904,905
Vehicle Maintenance Division	498,019
Total: Public Safety	$ 8,862,418
Parks and Recreation	
Cultural Recreation Administration	1,368,626
Recreation Programs	131,087
Park Areas	155,153
Total: Parks & Recreation	$ 1,654,866

Department	FY 2018 Budget
Municipal Court	
Municipal Court	$ 658,136
General Government	
Mayor & Council	161,674
Boards and Committees	4,683
General Government	264,329
Other Financing	2,152,422
Total General Government	$ 2,583,108
Public Works	
Public Works Administration	1,512,355
Community Enhancement	24,950
Citywide Building/Property Maintenance	172,843
Total: Public Works	$ 1,710,148
Community Development	
Community Development Administration	718,249
Street Lights	361,532
Economic Development	241,114
Public Information Administration	492,067
Downtown/Main Street	292,002
Festival Center	57,100
Total: Community Development	$ 2,162,065
Total: General Fund Expenditures	$ 21,008,463

Expenditure Summary By Object Classification

Description	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change	% Total
Personal Services	$11,284,520	$11,688,555	$12,940,706	$13,259,157	$ 318,451	2.5%	63.1%
Purchased Contracted Services	2,704,715	2,636,927	3,214,116	3,181,339	(32,777)	-1.0%	15.1%
Supplies	1,988,100	2,114,586	2,289,125	2,311,525	22,400	1.0%	11.0%
Capital Outlays	259,870	2,450	50,142	4,000	(46,142)	-92.0%	0.0%
Interdepartmental Charges	430	1,090	800	660	(140)	-18%	0.0%
Other Costs	860	9,421	117,860	91,860	(26,000)	-22%	0.4%
Payments to Others	-	(156)	3,600	7,500	3,900	108%	0.0%
Other Financing Uses	3,810,669	3,061,475	2,697,329	2,152,422	(544,907)	-20.2%	10.2%
Total General Fund Expenditure	$20,049,164	$19,514,347	$21,313,678	$21,008,463	$ (305,215)	-1.4%	100%







City of Duluth, GA

Departmental Expenditures

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.

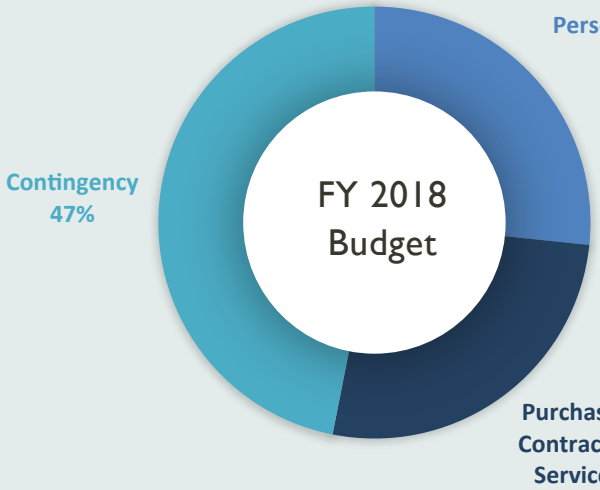
Objectives

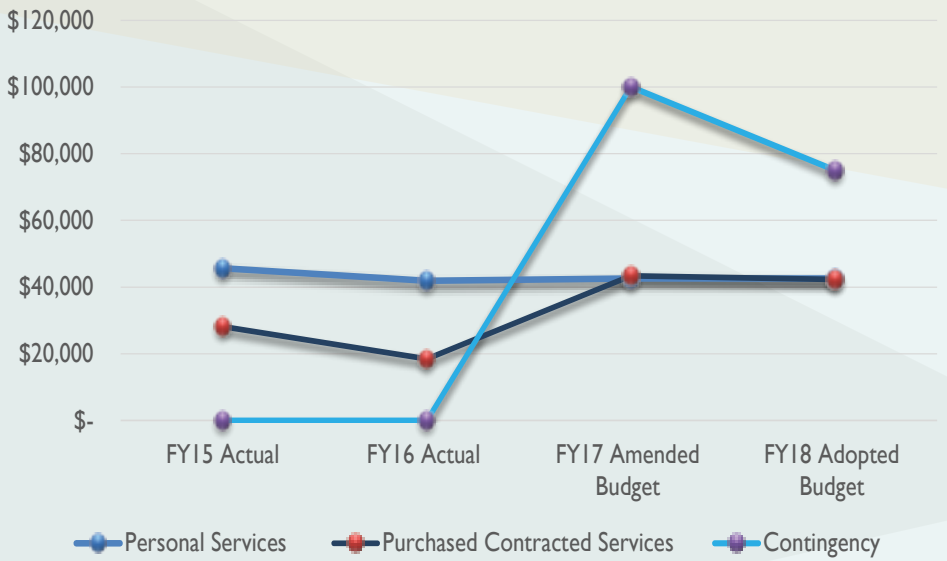
Ongoing	Provide policy direction and leadership to the City Manager and staff
Ongoing	Identify and implement strategies that assist in realizing the City's vision and goals.
Ongoing	Solicit and obtain citizen input on issues of concern and adopt policies that protect and improve the life of City residents
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 17-18	Continue to develop policies and initiatives to support funding for the development of public art in the City. Work closely with the Duluth Public Art Committee to establish a Public Art Master Plan for the City
FY 17-18	Continue to work with Gwinnett County on the establishment of a new public library in downtown. Provide certification to the County of 50% completion on the downtown detention facility in order to move planning forward
FY 17-18	Continue to evaluate proper housing mix between owner occupied and renter. Support the development of housing opportunities at all lifestyles and levels of income



Mayor & Council	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 45,616	$ 41,895	$ 42,629	$ 42,629	$ -	0.0%
Purchased Contracted Services	28,103	18,448	43,412	42,289	(1,123)	-2.6%
Supplies	722	1,093	4,756	1,756	(3,000)	-63.1%
Contingency	-	-	100,000	75,000	(25,000)	-25.0%
Total:	$ 74,441	$ 61,436	$190,797	$ 161,674	$ (29,123)	-15.3%



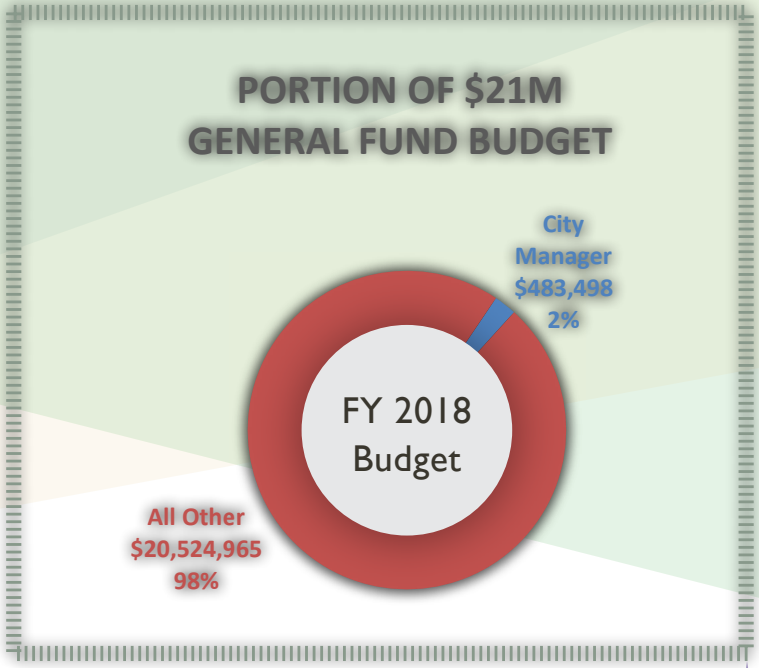




City Manager

Assistant to Mayor & City Manager

Functions	Serves as the chief executive officer of the City and liaison between City Council and staff
Positions	2 full time
Current FY 2017 Budget	$458,938
Adopted FY 2018 Budget	$483,498
Change from PY Budget	$24,560
Notable FY 2018 Budget Item	•Continue efforts to balance the City budget and fund facility needs assessment •Work with Community Development Director to develop neighborhood stabilization plan •Develop plans for a new parking deck in downtown, explore possibility of a hotel on top of the deck



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	Manage annual operating and capital budgets 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

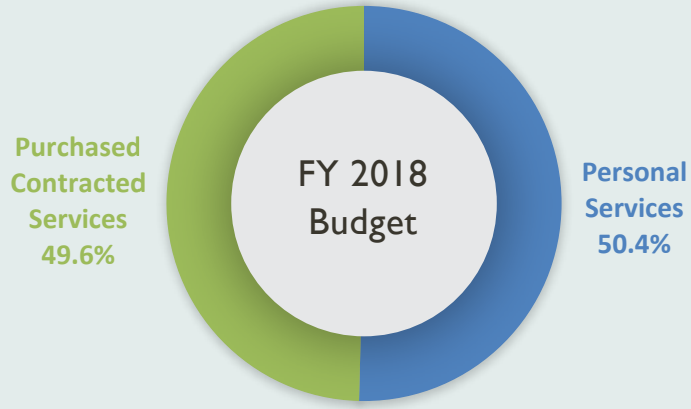
Ongoing	Establish plans for the redevelopment of downtown by facilitating necessary infrastructure improvement, reviewing ordinances and regulation and attracting outside developers
Ongoing	Work with Planning and Economic Development Departments to undertake measures to encourage economic development in the Downtown area, along Buford Highway and the Peachtree Industrial Road corridor
FY 17-18	Complete the redevelopment of the downtown Parsons Alley project and monitor the downtown residential development projects for compliance with project timelines and the purchase & sale agreements
FY 17-18	Continue efforts to improve the existing parking in downtown and plans to create new parking, including the construction of a parking deck in the downtown, while exploring options for partnering with a hotel developer to build a hotel on top of the parking deck
FY 17-18	Develop short term and long term funding options for the capital repair and maintenance needs of all City buildings based on the facility needs assessment
FY 17-18	Work with Community Development Department to develop a neighborhood stabilization plan that will encourage the revitalization of various residential area throughout the City where housing is currently under developed



City Manager	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Manager	1		1		1	
Assistant to Mayor & City Manager	1		1		1	
Total:	2	0	2	0	2	0

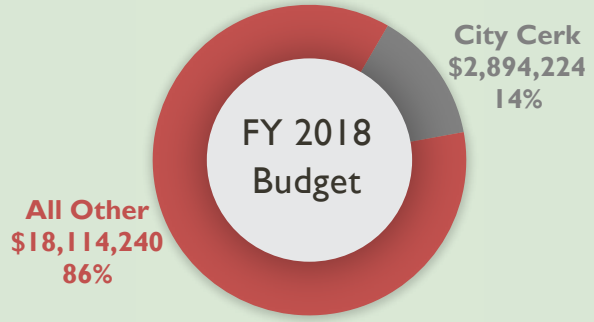
City Manager	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 196,509	$ 203,323	$ 241,050	$ 241,532	$ 482	0.2%
Purchased Contracted Services	102,867	94,464	206,238	237,716	31,478*	15.3%
Supplies	2,909	4,001	4,250	4,250	-	0.0%
Machinery & Equipment	52,728	-	7,400	-	(7,400)	-100.0%
Total:	$ 355,013	$ 301,787	$ 458,938	$ 483,498	$ 24,560	5.4%

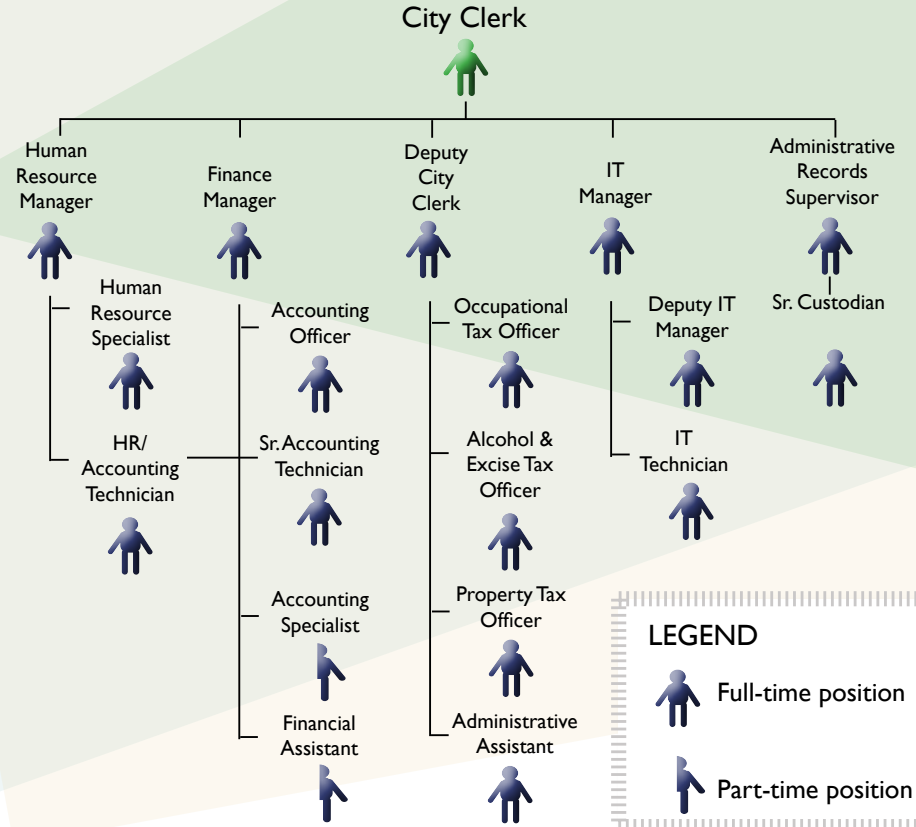
*Added Facilities Analysis service for $25,000 in FY 2018





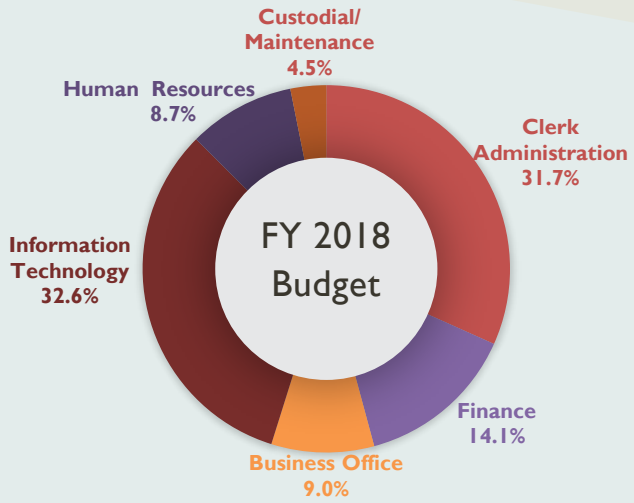
PORTION OF $21M GENERAL FUND BUDGET

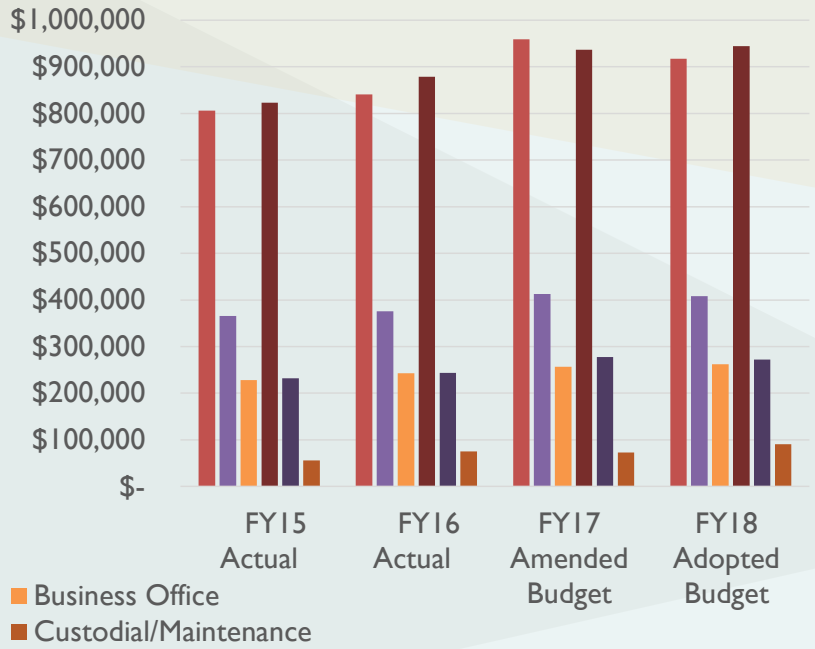




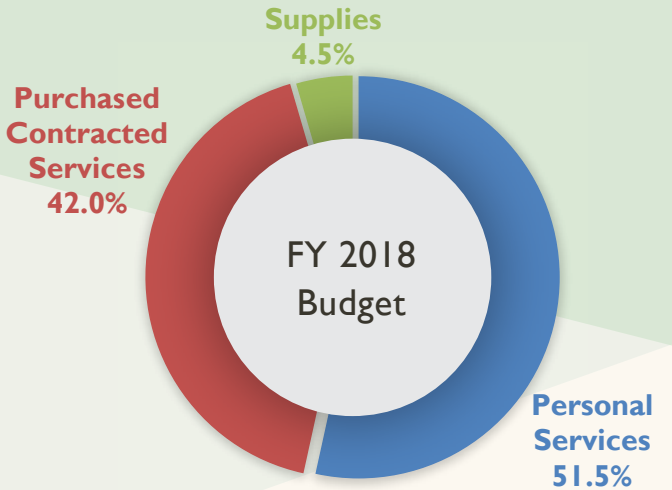
Functions	Administration and supervision of various functions including property taxes, alcohol permit and training, occupational licenses, Human Resources, Finance, IT and City Hall custodial service
Positions	17 full time, 3 part time
Current FY 2017 Budget	$2,915,153
Adopted FY 2018 Budget	$2,894,224
Change from PY Budget	$(20,930)
Notable FY 2018 Budget Item	•Reduced Bank/Credit Card Fees by $12,000 due to implementation of convenience fees •Reduced internet access cost by over $28,000 •Funding for upgrade to Laserfiche (electronic document storage) $34,500

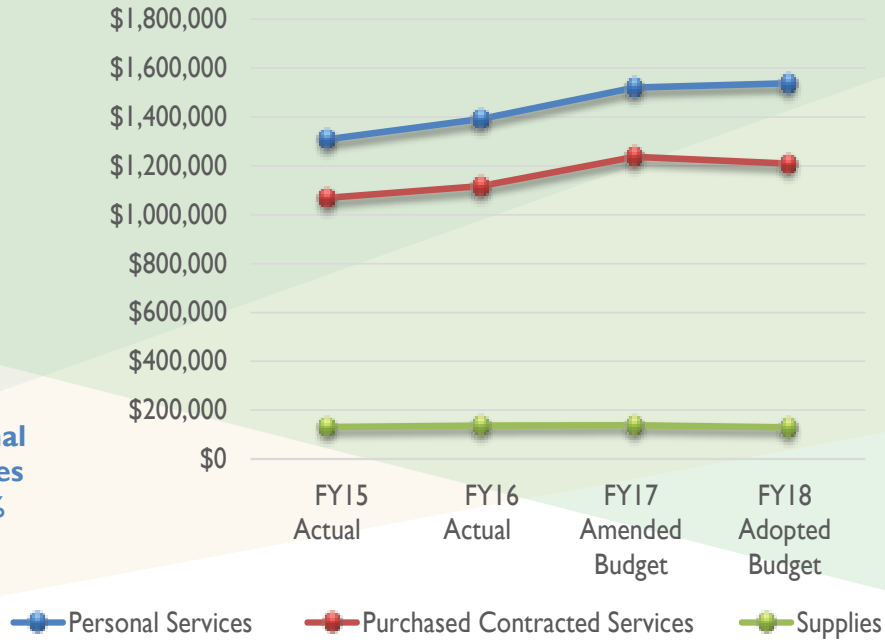
City Clerk/Business Office	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Clerk Administration	$ 805,911	$ 841,060	$ 958,643	$ 917,574	$ (41,069)	-4.3%
Finance	365,338	375,653	412,550	407,884	(4,667)	-1.1%
Business Office	228,363	242,950	257,005	261,830	4,825	1.9%
Information Technology	822,818	878,227	936,737	943,952	7,215	0.8%
Human Resources	231,832	243,998	277,673	271,902	(5,771)	-2.1%
Custodial/Maintenance	55,825	75,017	72,545	91,082	18,536	25.6%
Total: City Clerk/Business Office	$2,510,086	$ 2,656,906	$ 2,915,153	$2,894,224	$ (20,930)	-0.7%





City Clerk/Business office	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$1,308,818	$1,392,460	$1,521,063	$1,537,349	$16,285	1.1%
Purchased Contracted Services	1,068,659	1,116,664	1,237,175	1,209,112	(28,063)	-2.3%
Supplies	131,320	137,270	138,255	130,243	(8,012)	-5.8%
Interdepartmental Charges	430	1,090	800	660	(140)	-18%
Other Costs	860	9,421	17,860	16,860	(1,000)	-5.6%
Total: City Clerk/Business Office	$2,510,086	$ 2,656,906	$ 2,915,153	$2,894,224	$ (20,930)	-0.7%





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. The City Clerk/Treasurer is an Officer established through the City Charter and is appointed by the City Council. This department is 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. The office disseminates information regarding council legislative action and policy decisions to other City departments, outside agencies and the public. 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
Ongoing	Seek innovative solutions to maintain high quality core services; promote financial transparency and ensure the City financial stability through the monitoring of financial activities

Ongoing	Continue to provide efficient and effective service by exploring ways to streamline processes through the use of technology
FY 17-18	Conduct City general election and runoff, if necessary in accordance with new federal mandate that all election materials and posting be in both English and Spanish
FY 17-18	Oversee implementation of new software programs in City Clerk's department including an upgrade to document storage and facility access software



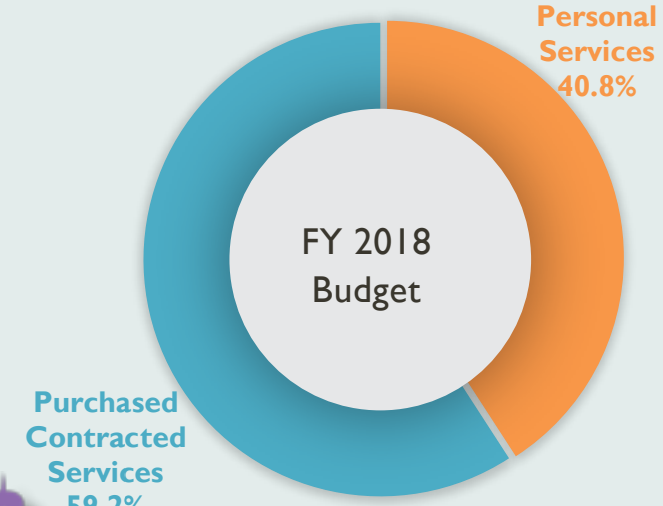
Clerk Administration	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Clerk	1		1		1	
Deputy City Clerk	1		1		1	
Administrative Records Supervisor	1		1		1	
Compliance Inspector *		1		1		
Administrative Assistant						1
College Intern		1		1		
Total:	3	2	3	2	3	1

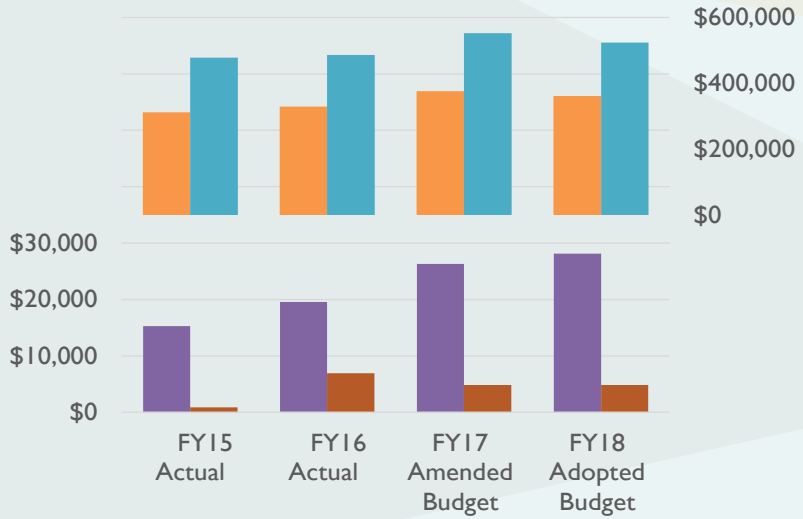


Clerk Administration	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 312,028	$ 328,749	$ 375,505	$ 361,356	$ (14,149)*	-3.8%
Purchased Contracted Services	477,744	485,850	551,966	523,252	(28,714)**	-5.2%
Supplies	15,279	19,552	26,312	28,106	1,794	6.8%
Other Costs	860	6,909	4,860	4,860	-	0.0%
Total:	$ 805,911	$ 841,060	$ 958,643	$ 917,574	$ (41,069)	-4.3%

* PT Compliance Inspector position was transferred to Planning department.

**Reflects decrease in Property Liability Insurance expense due to less City owned properties to insure





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, whether in-person, via telephone or email
Ongoing	Continue to act as the administrative hub of information, also participating in citywide marketing and promotion through constant review and revision of the City website
Ongoing	Attend local and national conferences to improve employee skills and knowledge base through ongoing training and peer-to-peer interaction
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, working with police enforcement for the protection of citizens and the youth of our community

Ongoing	Enhance the citywide goals and vision of our leaders through review, compare/contrast of Duluth ordinances to meet the demands of our ever changing environment and to ensure compliance with state and local laws
FY 17-18	Complete implementation of new Incode property tax software to improve customer service and employee efficiency
FY 17-18	Review Occupation Tax (Business License) fee schedule to see if fees are compatible with other jurisdictions on the area
FY 17-18	Train new Occupational Tax Office for her job duties, plus work on cross training to cover for Alcohol & Excise Tax Officer and Property Tax Officer
FY 17-18	Work with the Planning Department to ensure a high level of customer service is maintained and workflow is changed, if necessary, to accommodate the Planning Department's change to new permitting software

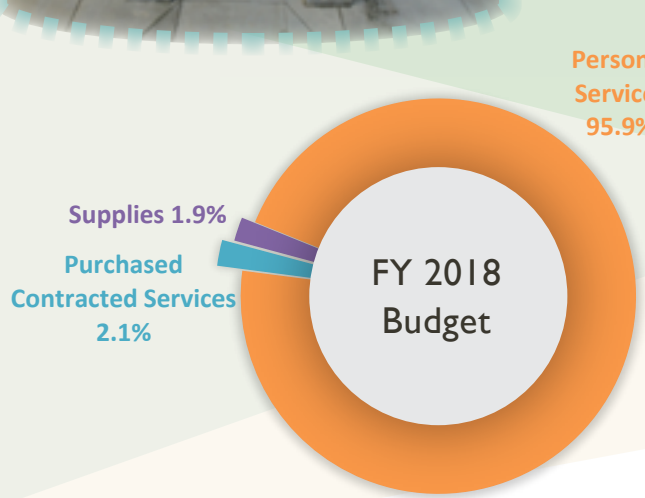


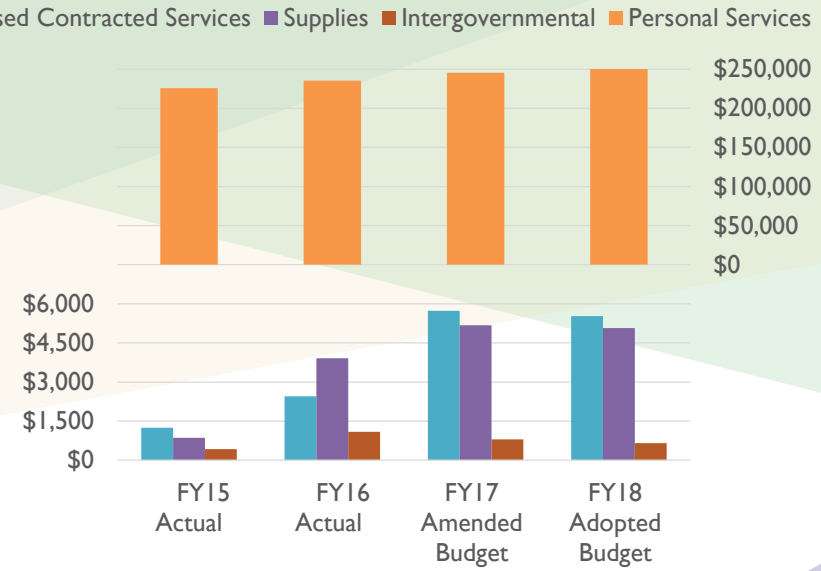
Business Office	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Property Tax Officer	1		1		1	
Occupational Tax Officer	1		1		1	
Alcohol/Excise Tax Officer	1		1		1	
Administrative Assistant	1		1		1	
Total:	4	0	4	0	4	0





Business Office	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 225,826	$235,494	$245,304	$250,579	$ 5,275	2.2%
Purchased Contracted Services	1,250	2,455	5,728	5,526	(202)	-3.5%
Supplies	857	3,910	5,173	5,065	(108)	-2.1%
Intergovernmental	430	1,090	800	660	(140)	-17.5%
Total:	$ 228,363	$242,950	$257,005	$261,830	$ 4,825	1.9%





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. 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	Manage document shredding and recycle program for City Hall building
Ongoing	Utilize community service workers, when available, to augment custodial staff
Ongoing	When City Hall staff is away from their office for an extended period of time, thoroughly clean their office
Ongoing	Continue to work with Public Works when maintenance and minor repairs are needed to reduce the need for outside vendors
Ongoing	Assist with seasonal decorations to City Hall. Maintain flag protocol for City Hall building
FY 17-18	Oversee installation of new sound system in clock tower and adjust recording sound level as needed

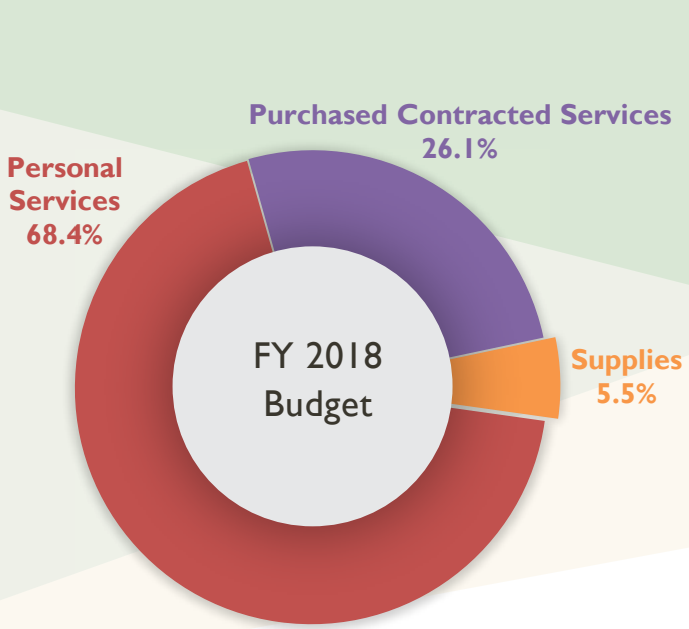
Custodial	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Building Custodian*	1		1		1	
Total :	1	0	1	0	1	0

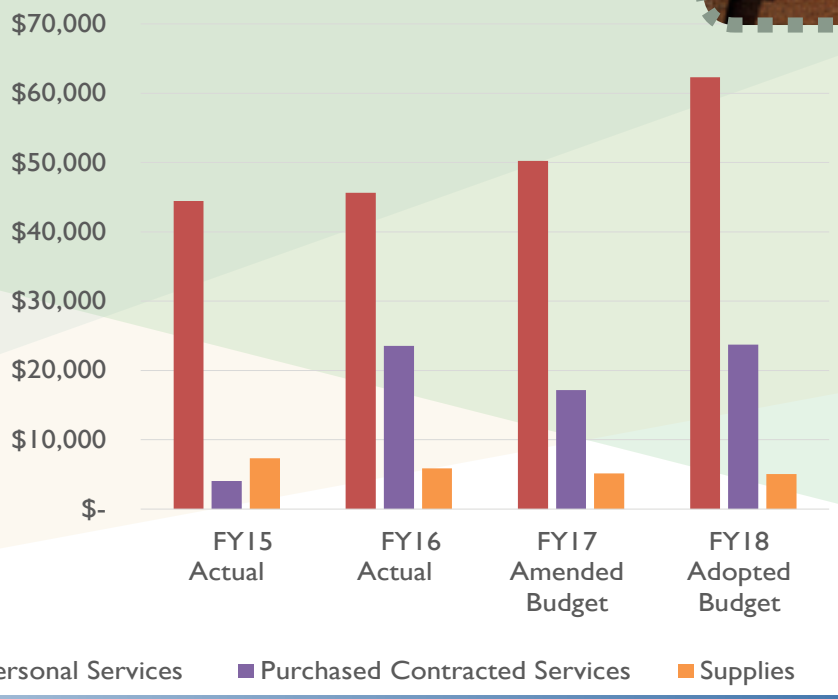
*Building Custodian promoted to Sr. Building Custodian.

**Reflects budget addition for the Clock Tower Carillion new equipment

Custodial/Building Maintenance	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 44,447	$ 45,631	$ 50,251	$ 62,307	$ 12,055*	24.0%
Purchased Contracted Services	4,036	23,530	17,174	23,734	6,560**	38.2%
Supplies	7,342	5,856	5,120	5,041	(79)	-1.5%
Total:	$ 55,825	$ 75,017	$ 72,545	$ 91,082	$ 18,536	25.6%







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 at least one week after month end
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 17-18	Continue training of Accounting/Human Resources Technician with Carl Vinson Institute to receive Level I – Certified Local Government Finance Officer Program certification
FY 17-18	Work with Tyler Technology, Property Tax Officer and IT Department to ensure the accuracy of posting from the sub ledger to the general ledger
FY 17-18	Update 10 year Financial Forecast based on FY 2017 audited results, review/update projections for out years and prepare presentation for Strategic Conference, if necessary
FY 17-18	Prepare Annual Financial Report (CAFR) for auditors and gather additional information for supplementary schedules need to submit report for GFOA financial reporting award
FY 17-18	Implement new publishing software for the annual budget book, with emphasis on creating new graphs, and updating the glossary section and statistical section
FY 17-18	Work with City Manager and City Clerk to develop framework for implementation of Capital Asset Replacement Plan



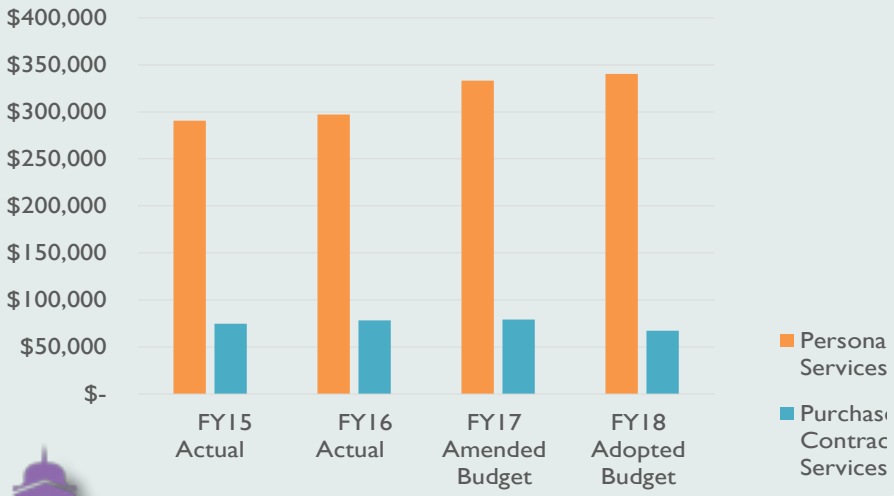
Finance Department	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Finance Manager	1		1		1	
Accounting Officer	1		1		1	
Senior Accounting Technician	1		1		1	
Accounting/HR Technician	0.5		0.5		0.5	
Accounting Specialist		1		1		1
Financial Assistant		1		1		1
Total:	3.5	2	3.5	2	3.5	2

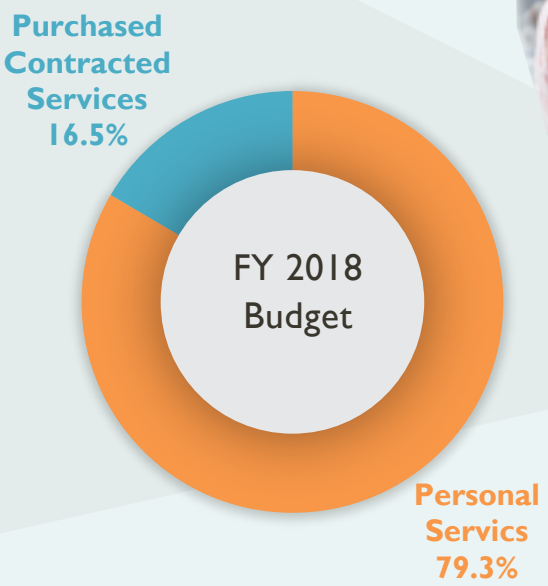


Finance Department	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 290,618	$ 297,160	$ 333,093	$ 340,255	$ 7,161	2.1%
Purchased Contracted Services	74,720	78,334	79,207	67,379	(11,828)*	-14.9%
Supplies	-	159	250	250	-	0.0%
Total:	$ 365,338	$ 375,653	$ 412,550	$ 407,884	$ (4,667)	-1.1%

*Reduced Bank/Credit Card Fees by $12,000 due to implementation of convenience fees







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

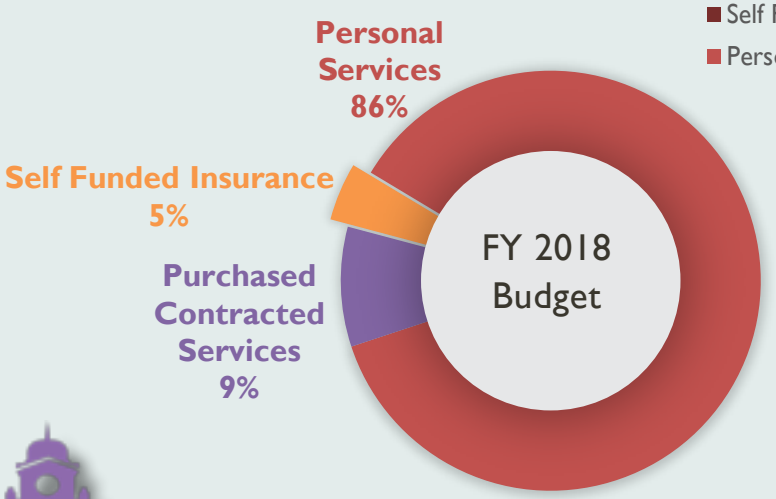
Ongoing	Continue to provide recruitment, selection, hiring and retention assistance to City departments
Ongoing	Continue to provide new employees orientation regarding the City's policies and other pertinent information on the first day of employment
Ongoing	Work with Insurance Broker to administer, 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 17-18	Continue to work with Employee Wellness Committee to revise Wellness Points for participation and add more wellness related events
FY 17-18	Explore existing and new software programs to allow job applicants to submit applications online and import information in to payroll when a candidate is hired

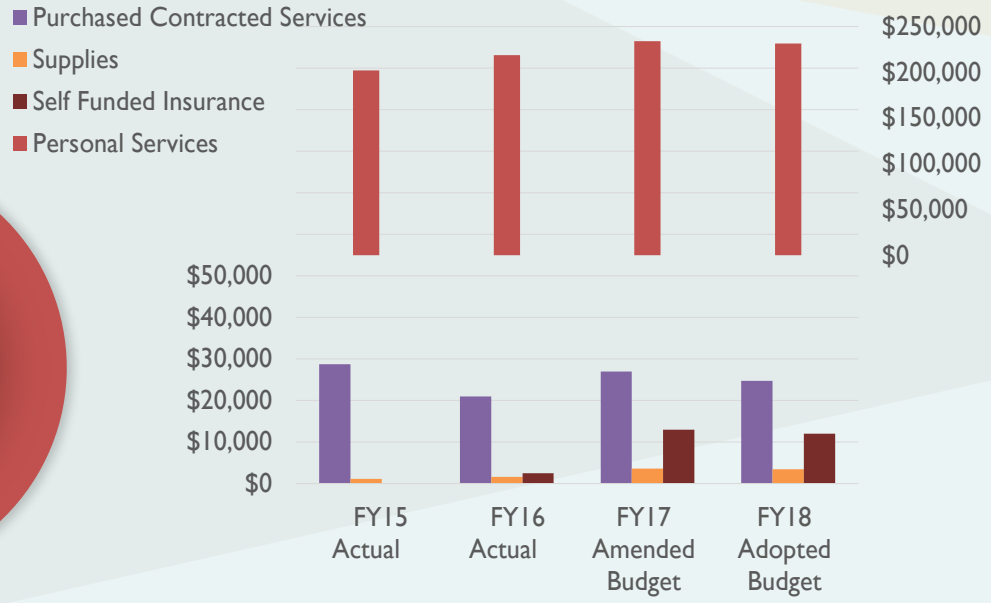


Human Resources	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Human Resources Manager	1		1		1	
Payroll & Benefits Specialist	1		1		1	
HR/Accounting Technician	0.5		0.5		0.5	
Total:	2.5	0	2.5	0	2.5	0

Human Resources	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 201,991	$ 218,860	$ 234,113	$ 231,742	$ (2,371)	-1.0%
Purchased Contracted Services	28,732	20,996	26,960	24,760	(2,200)	-8.2%
Supplies	1,108	1,631	3,600	3,400	(200)	-5.6%
Self Funded Insurance	-	2,512	13,000	12,000	(1,000)	-7.7%
Total:	$ 231,832	$ 243,998	$ 277,673	$ 271,902	$ (5,771)	-2.1%







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 15% of the desktop computer based on the City's 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 17-18	Upgrade the City's electronic document storage "Laserfiche" to improve storage and retrieval capabilities for staff
FY 17-18	Upgrade police Aegis software from version 10 to version 11, which includes upgrades to all operating systems

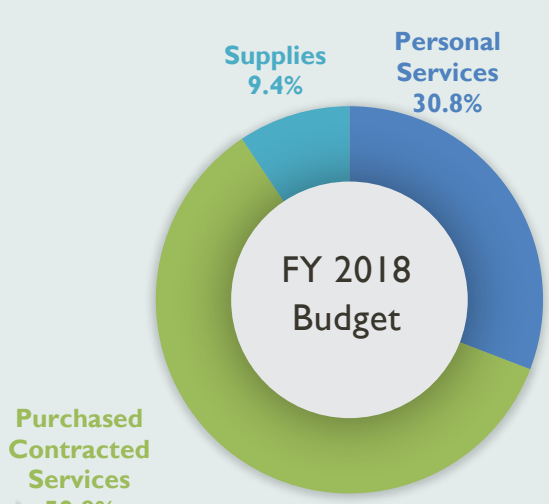


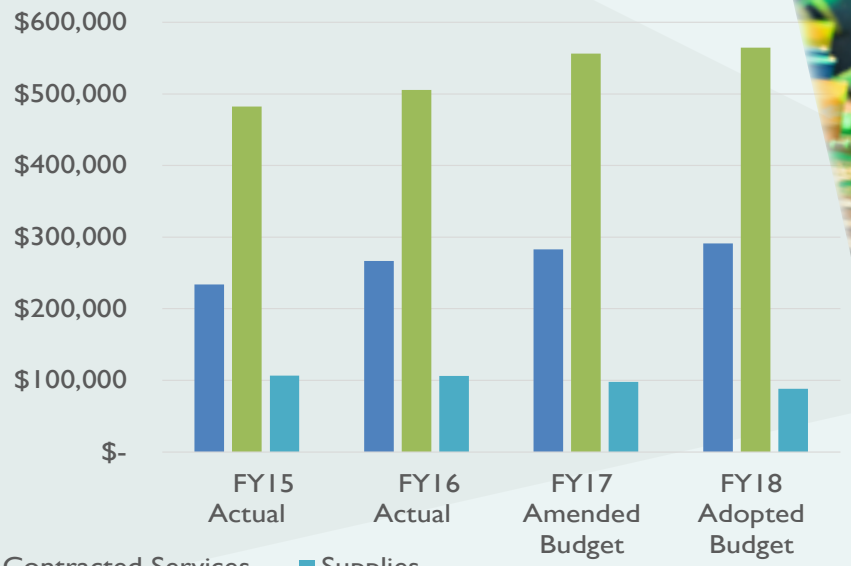


Information Technology	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Information Technology Manager	1		1		1	
Deputy Information Technology Manager	1		1		1	
Information Technology Technician	1		1		1	
Total:	3	0	3	0	3	0

Information Technology	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 233,908	$ 266,566	$282,797	$ 291,110	$ 8,313	2.9%
Purchased Contracted Services	482,177	505,499	556,140	564,461	8,321	1.5%
Supplies	106,733	106,162	97,800	88,381	(9,419)	-9.6%
Total:	$ 822,818	$ 878,227	$936,737	$ 943,952	$ 7,215	0.8%

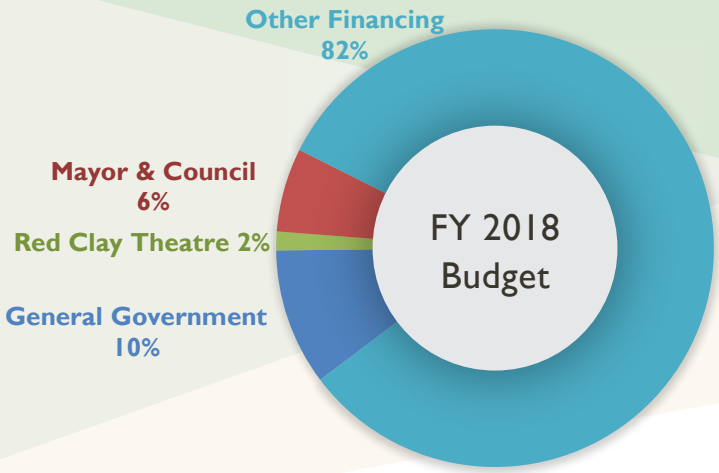


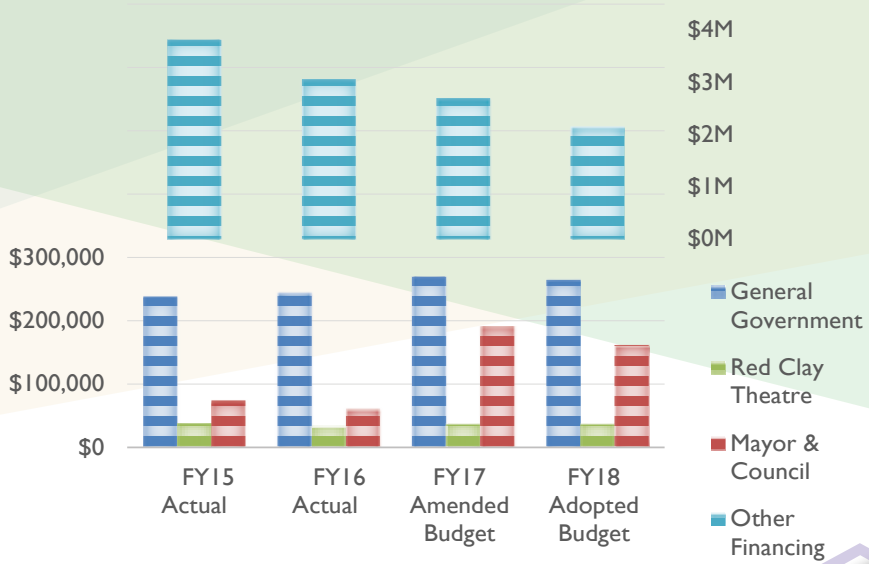




General Government	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
General Government	$ 238,129	$ 244,206	$ 269,064	$ 264,329	$ (4,735)	-1.8%
Red Clay Theatre	37,930	32,411	36,472	36,320	(152)	-0.4%
Mayor & Council	74,441	61,436	190,797	161,674	(29,123)	-15.3%
Boards and Committees	1,722	1,238	4,683	4,683	0	0.0%
Other Financing	3,810,669	3,061,475	2,697,329	2,152,422	(544,907)	-20.2%
	$ 4,162,891	$ 3,400,765	$ 3,198,345	$ 2,619,428	$ (578,917)	-18.1%

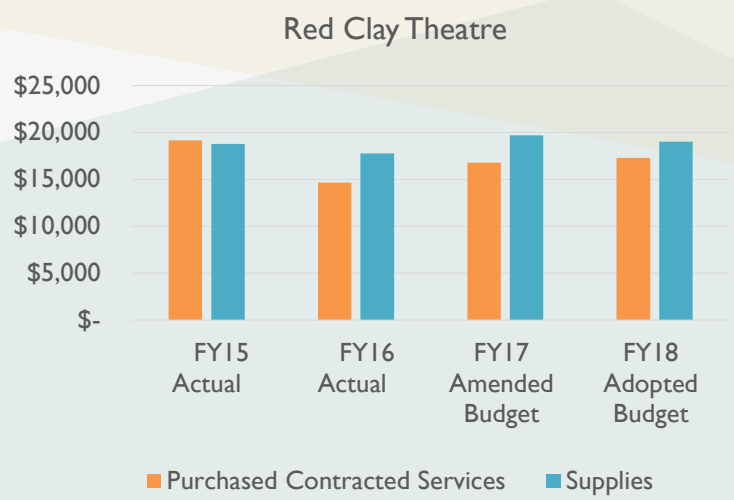
Most City departments budget for the cost of their department within a single departmental budget, the General Government section of the budget covers the cost of services that support all or most City departments, but are not budgeted in the individual departments. An example of a service that supports 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 contracts with a private company for the day to day operations.

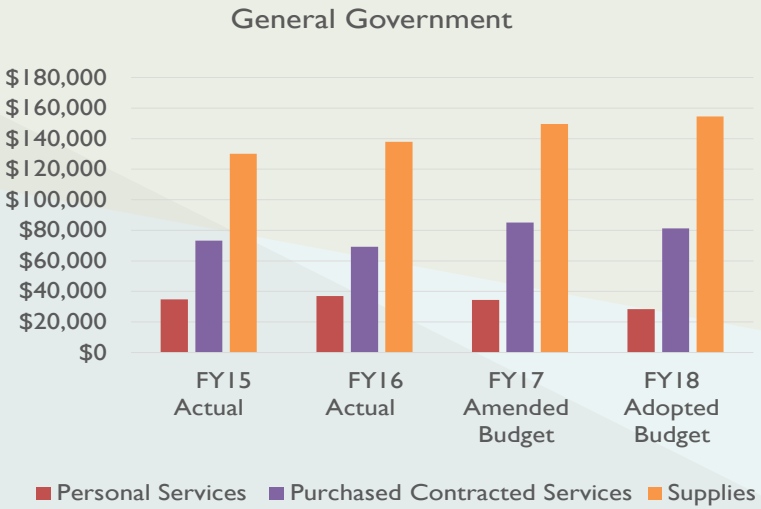






General Government	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 34,759	$ 37,033	$ 34,362	$ 28,431	$ (5,931)	-17.3%
Purchased Contracted Services	73,328	69,274	85,057	81,298	(3,759)	-4.4%
Supplies	130,042	137,898	149,645	154,600	4,955	3.3%
Total:	$ 238,129	$ 244,206	$ 269,064	$ 264,329	$ (4,735)	-1.8%

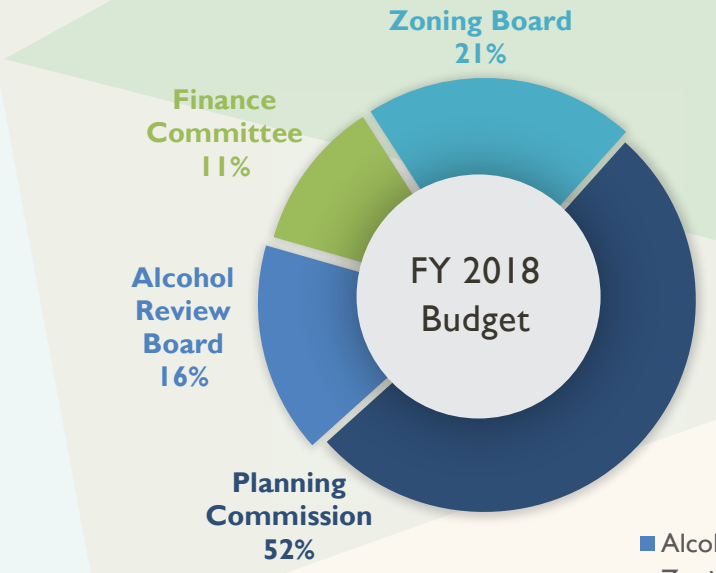


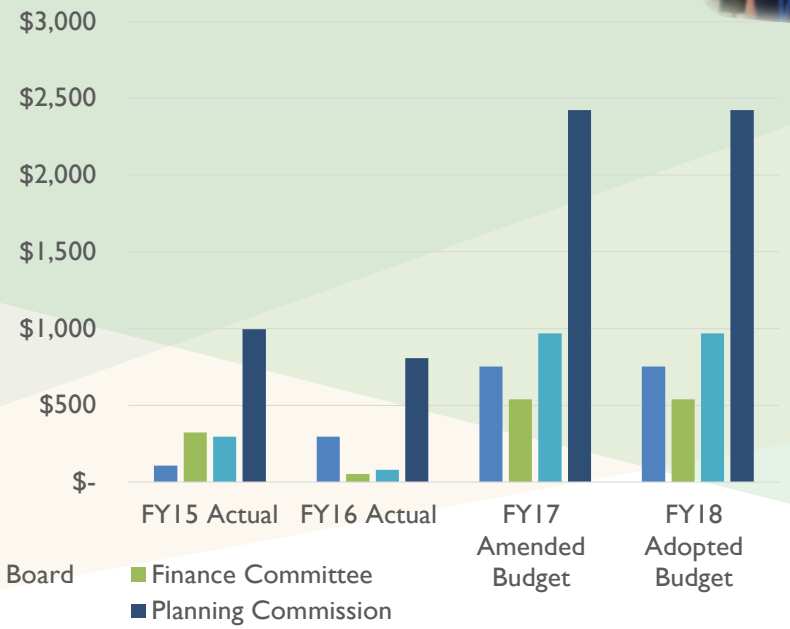


Red Clay Theatre	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 19,149	$ 14,658	$ 16,776	$ 17,288	$ 512	3.1%
Supplies	18,781	17,753	19,696	19,032	(664)	-3.4%
Total:	$ 37,930	$ 32,411	$ 36,472	$ 36,320	$ (152)	-0.4%



Boards & Committees	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Alcohol Review Board	$ 108	$ 296	$ 753	$ 754	$ -	0.0%
Finance Committee	323	54	538	538	-	0.0%
Zoning Board	296	81	969	969	-	0.0%
Planning Commission	996	807	2,422	2,422	-	0.0%
Total:	$ 1,722	$ 1,238	$ 4,683	$ 4,683	$ -	0.0%







Other Financing	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Transfer to Workers Comp 600	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ -	0.0%
Transfer to Fund 700 DDA	828,428	1,608,529	1,338,064	832,546	(505,518)	-37.8%
Transfer to Fund 770 URA	999,789	1,022,812	1,024,190	1,024,874	684	0.1%
Transfer to Fund 360	33,678	5,047	-	1	1	NA
Transfer to SPLOST Vehicles	-	54,362	12,075	-	(12,075)	-100.0%
Transfer to Hospital Connector Road	-	37,575	-	-	-	NA
Transfer to HRA Fund 601	70,000	70,000	70,000	35,000	(35,000)	-50.0%
Transfer to The Block CD 64	134,989	-	-	1	1	NA
Transfer to Fund 209 Public Art	30,000	9,000	-	-	-	NA
Transfer to Downtown Detention Facility CD-68	1,458,024	1,380	-	-	-	NA
Transfer to Gateway Buford Hwy CD-69	5,762	2,770	-	-	-	NA
Transfer to Tax Allocation District	-	-	3,000	10,000	7,000	233.3%
Total:	$3,810,669	$3,061,475	$2,697,329	$2,152,422	$ (544,907)	-20.2%



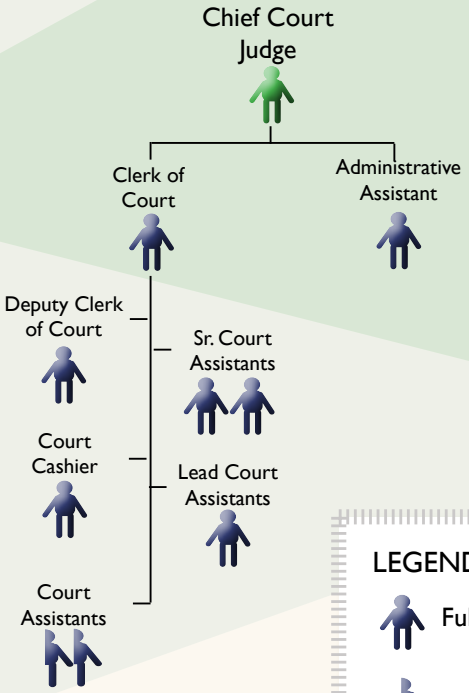






PORTION OF $21M GENERAL FUND BUDGET





LEGEND

Full-time position

Part-time position

Functions	Operation of Duluth Municipal Court to accomplish the duties incumbent in the City Charter and the laws of the State of Georgia
Positions	8 full time, 2 part time
Current FY 2017 Budget	$640,242
Adopted FY 2018 Budget	$658,136
Change from PY Budget	$17,894
Notable FY 2018 Budget Item	•No new position added •Overall 2.8% increase in departmental budget for FY17

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.

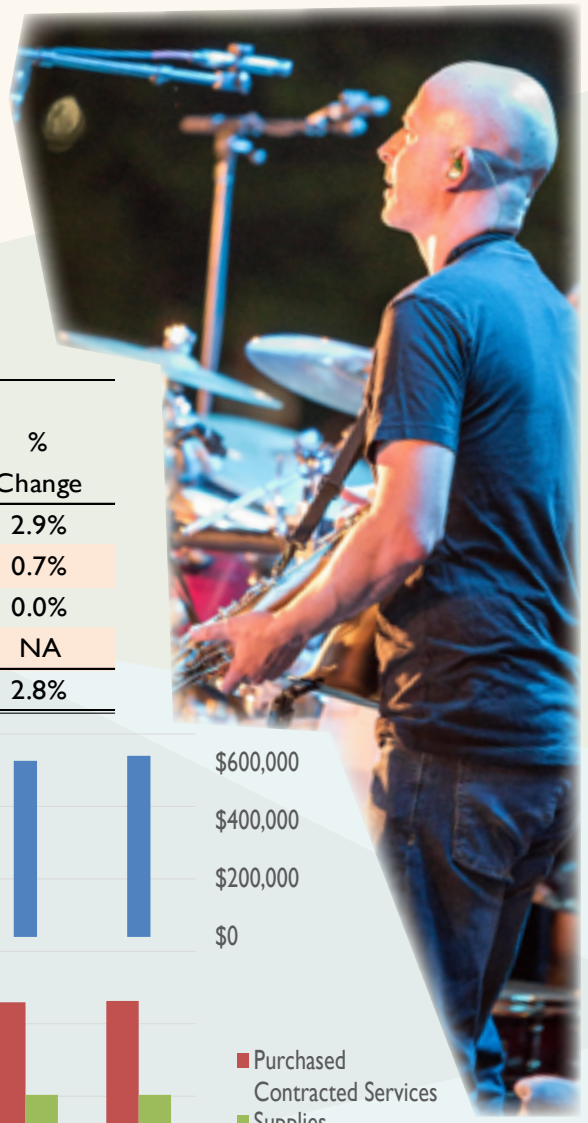
Objectives

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 staff training for all court personnel for both professional certification, continuing education purposes and to provide superior customer service
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 with the assistance of police personnel
Ongoing	Continue to achieve an 80% or greater case closure rate, with 80% of all cases being closed within 90 days of arraignment
Ongoing	Continue to conduct Access & Fairness Surveys to determine if customers feel they have been treated in a professional and courteous manner

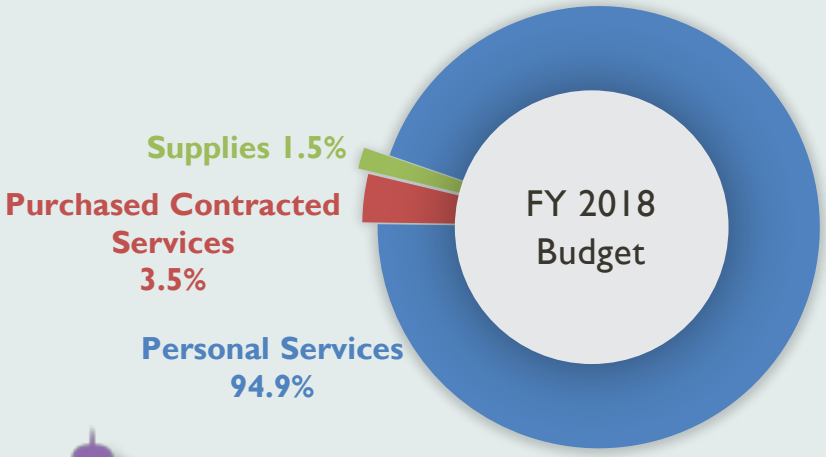
Ongoing	Monitor/update City website and user informational brochure to enhance public awareness and education concerning the workings of the court
FY 17-18	Continue implementation of a "paperless" courtroom and use "Government Windows" software program to improve customer services and staff efficiency
FY 17-18	Update and conduct "Access & Fairness" survey to determine if customers feel they are being treated in a professional and courteous manner
FY 17-18	Monitor and update court website to enhance public understanding of court operations and procedures
FY 17-18	Update departmental succession plan

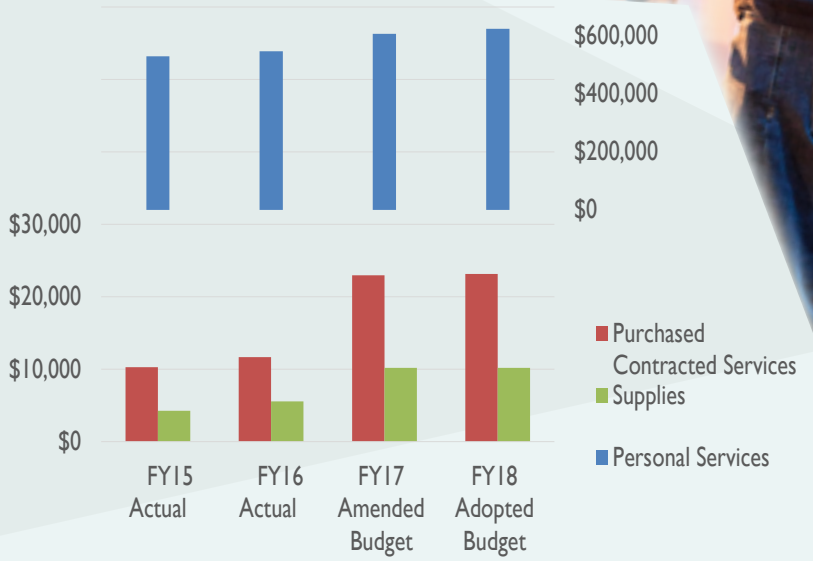


Municipal Court	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Chief Court Judge	1		1		1	
Clerk of Court	1		1		1	
Deputy Clerk of Court	1		1		1	
Senior Court Assistants	3		3		2	
Lead Court Assistant					1	
Administrative Assistant	1		1		1	
Court Cashier			1		1	
Court Assistant	1	2		2		2
Total :	8	2	8	2	8	2

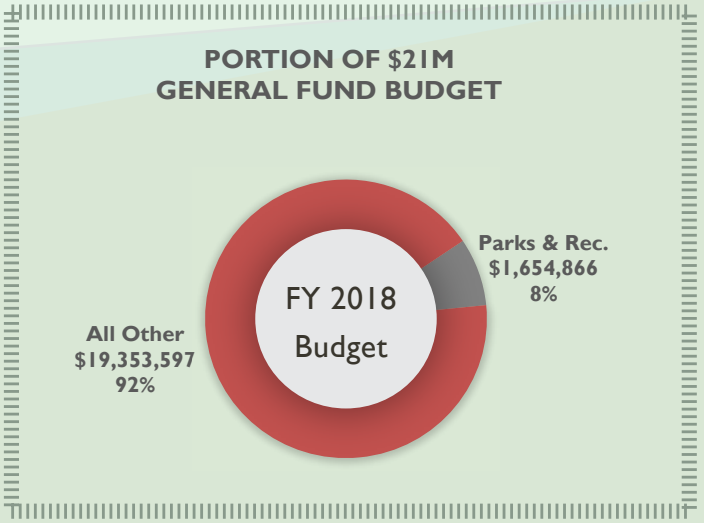


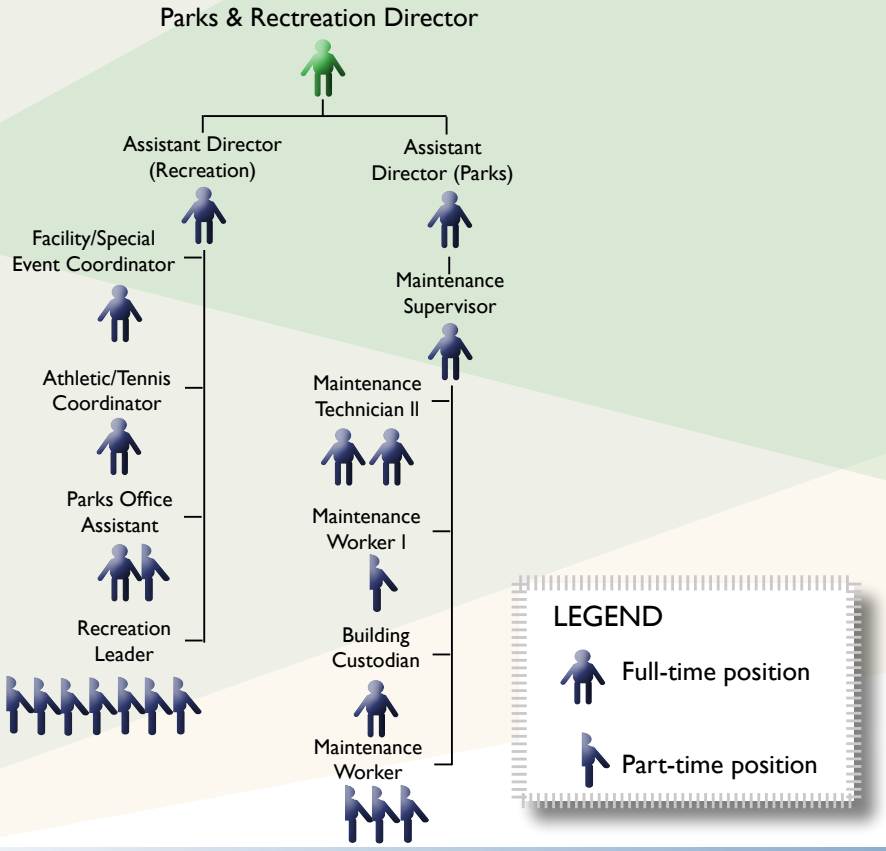
Municipal Court	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 530,310	$ 547,102	$ 607,076	$ 624,811	$ 17,735	2.9%
Purchased Contracted Services	10,267	11,669	22,991	23,150	159	0.7%
Supplies	4,268	5,565	10,175	10,175	-	0.0%
Payments to Others	-	(156)	-	-	-	NA
Total:	$ 544,845	$ 564,181	$ 640,242	$ 658,136	$ 17,894	2.8%











Functions	Includes the operation and management of over 135 acres for active and passive park land. Offering activities and recreational programs for individual of all activity levels.
Positions	10 full time, 12 part time
Current FY 2017 Budget	$1,775,253
Adopted FY 2018 Budget	$1,654,866
Change from PY Budget	$(120,387)
Notable FY 2018 Budget Item	•Eliminated a full time Maintenance Worker II position •Eliminated three part time positions •Resurfacing WP Jones Park tennis courts $12,000 •New event – Spring Chattapoochee event $2,500 •Carpet replacement $8,977

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 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-drive approach that offers quality programs and activities
Ongoing	Conduct ongoing residents' survey to gauge satisfaction with park programs and services and how to improve current programs
Ongoing	In-house landscaping to better serve park users through efficient use of city labor

FY 17-18	Develop youth athletic programs
FY 17-18	Complete phase I design of the rehab or rebuild of the bridge over the Chattahoochee River at Rogers Bridge Park
FY 17-18	Establish Church Street Park improvements
FY 17-18	Prioritize park Special Purpose Local Option Sales Tax (SPLOST) projects for Rogers Bridge Park and Church Street Park buased on available SPLOST funding
FY 17-18	Prioritize technology improvements for the department HVAC, athletic lighting systems at Bunten Road Park and W. P. Jones Park based on available SPLOST funding



Parks and Recreation	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Parks & Recreation Director	1		1		1	
Assistant Director - Parks	1		1		1	
Assistant Director - Recreation	1		1		1	
Athletic & Tennis Coordinator	1		1		1	
Special Events & Facility Coordinator	1		1		1	
Maintenance Grounds Supervisor	1					
Parks Office Assistant	1	1	1	1	1	1
Parks Maintenance Supervisor	1		1		1	
Park Maintenance Technician II	2		2		2	
Maintenance Worker II			1			
Maintenance Worker I	1	1		2		1
Maintenance Worker II/Custodial	1		1			
Building Custodian					1	
Recreation Assistant		9		8		
Recreation Leader		1		1		7
Park Maintenance Worker		3		3		3
Total Parks and Recreation:	12	15	11	15	10	12





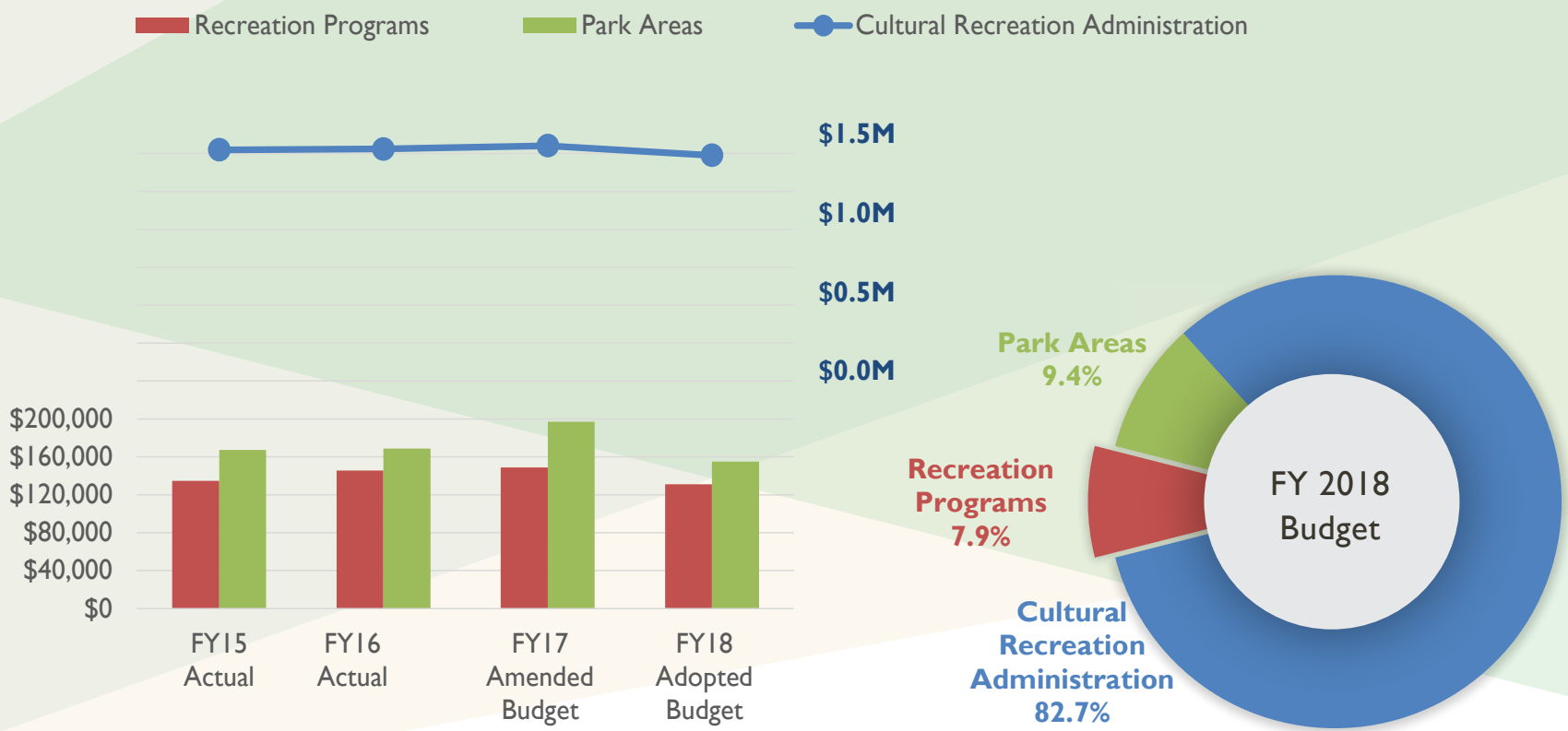








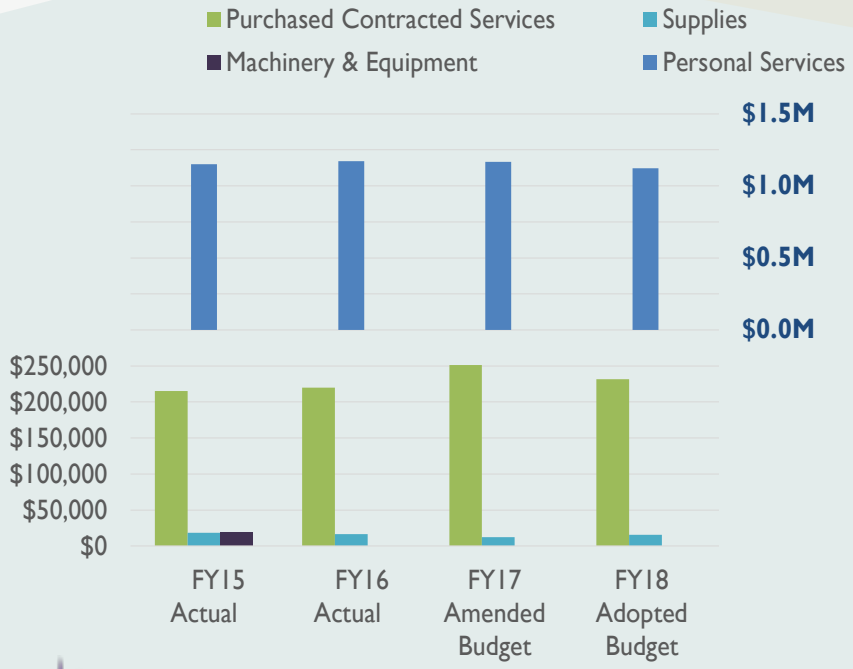
Parks & Recreation	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Cultural Recreation Administration	$1,402,944	$1,408,178	$1,429,340	$1,368,626	$ (60,714)	-4.2%
Recreation Programs	134,728	145,728	148,999	131,087	(17,912)	-12.0%
Park Areas	167,390	168,592	196,914	155,153	(41,761)	-21.2%
Total:	$1,705,062	$1,722,497	$1,775,253	$1,654,866	$ (120,387)	-6.8%

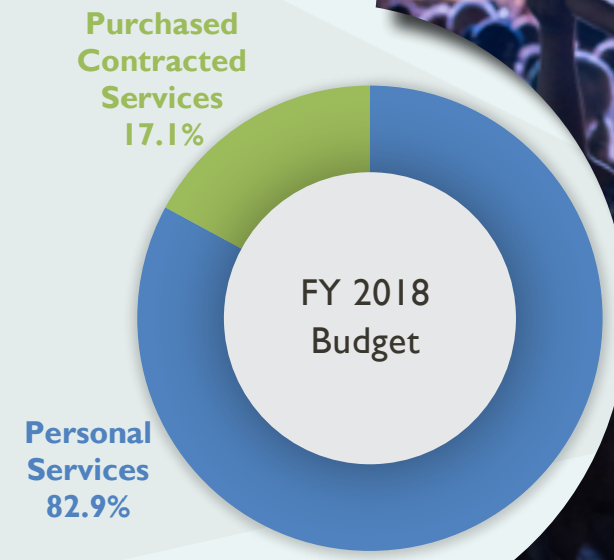


Cultural Recreation Administration	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$1,150,678	$1,171,879	$1,165,910	$1,121,880	$ (44,030)*	-3.8%
Purchased Contracted Services	215,136	219,649	251,049	231,373	(19,676)**	-7.8%
Supplies	18,375	16,650	12,381	15,373	2,992	24.2%
Machinery & Equipment	18,755	-	-	-	-	NA
Total:	$1,402,944	$1,408,178	$1,429,340	$1,368,626	$ (60,714)	-4.2%

*Mainly due to elimination of one full time Maintenance Worker II position.

**Decreased budget for building maintenance and landscaping expenses: Budget for Festival Center is moved to Community Development dept.

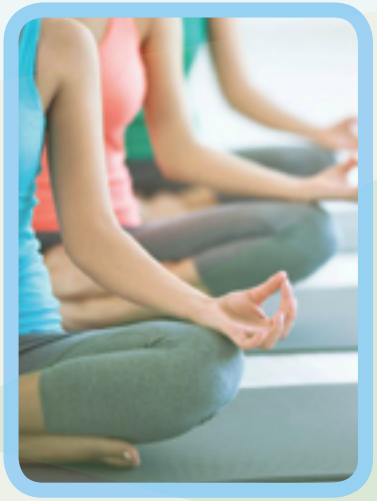




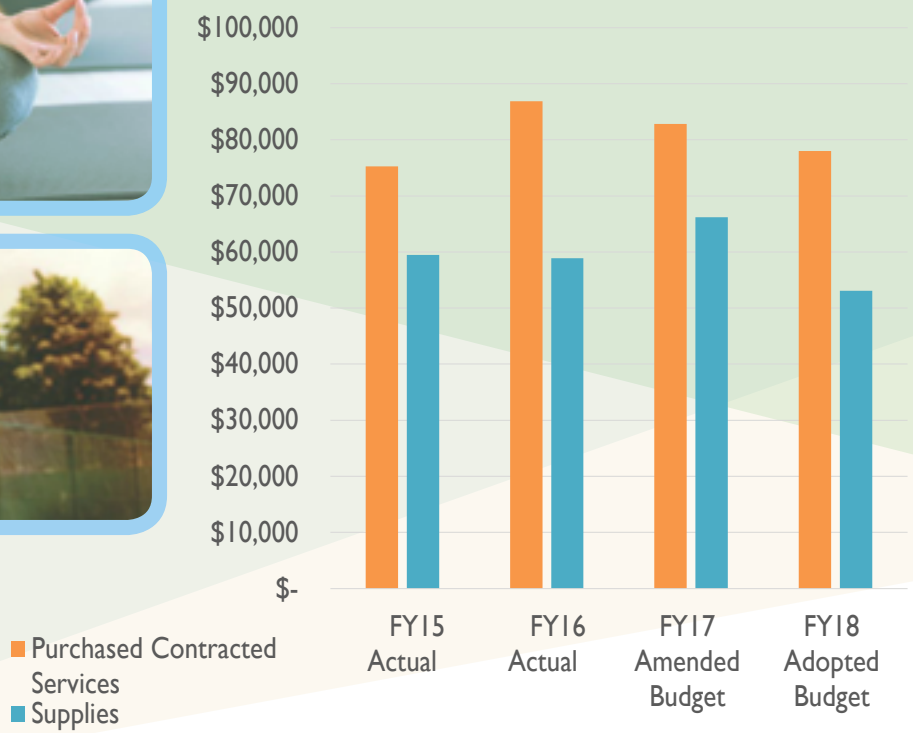


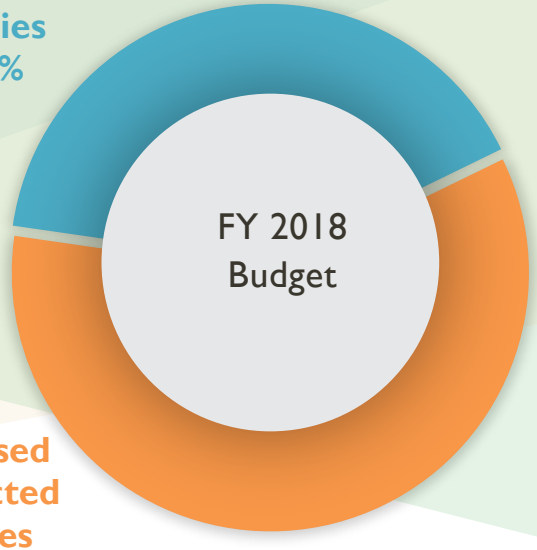
Recreational Programs	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 75,247	$ 86,870	$ 82,839	$ 78,000	$ (4,839)	-5.8%
Supplies	59,481	58,858	66,160	53,087	(13,073)*	-19.8%
Total:	$134,728	$145,728	$148,999	$131,087	$ (17,912)	-12.0%

*reflects decreased budget for small euqipment and supplies expenses: 2017 budget included an elliptical trainer purchase





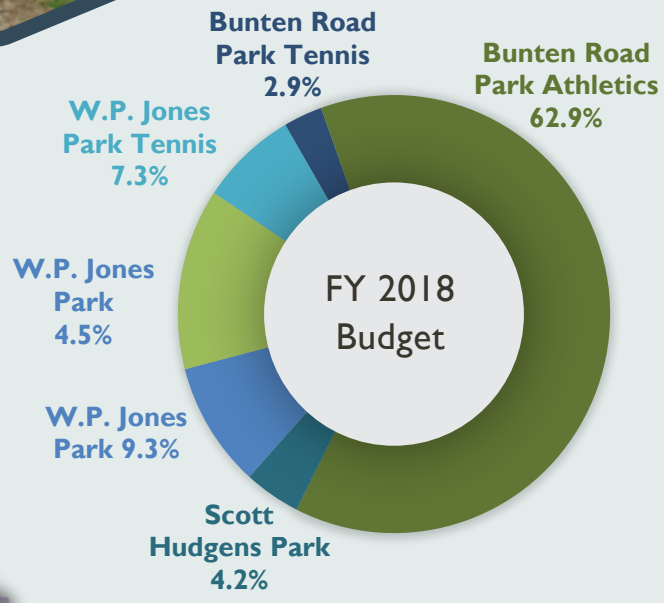


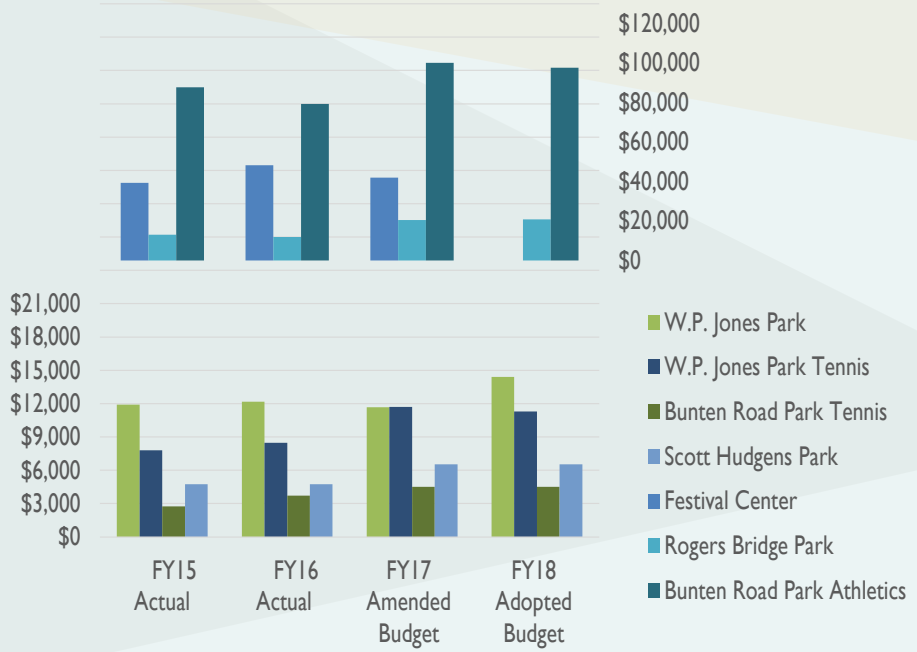




Park Areas	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Festival Center*	$ 39,270	$ 48,260	$ 41,928	$ -	$ (41,928)	-100.0%
W.P. Jones Park	11,907	12,172	11,677	14,400	2,723	23.3%
Rogers Bridge Park	13,115	11,867	20,503	20,780	277	1.4%
W.P. Jones Park Tennis	7,809	8,465	11,700	11,292	(408)	-3.5%
Bunten Road Park Tennis	2,741	3,719	4,500	4,500	-	0.0%
Bunten Road Park Athletics	87,798	79,370	100,066	97,641	(2,425)	-2.4%
Scott Hudgens Park	4,750	4,739	6,540	6,540	-	0.0%
Total:	$ 167,390	$ 168,592	$196,914	$ 155,153	$ (41,761)	-21.2%

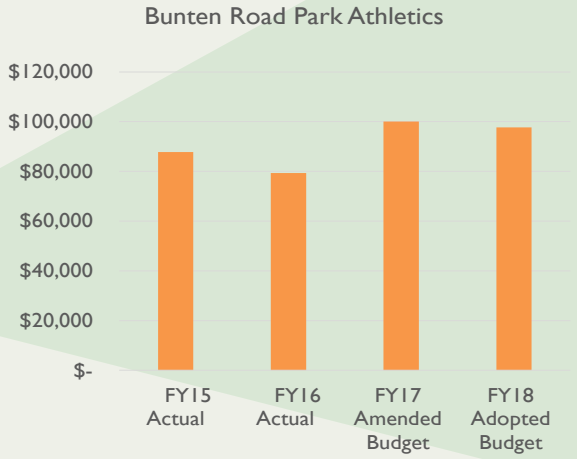
*Budget for Festival Center is moved to Community Development dept.

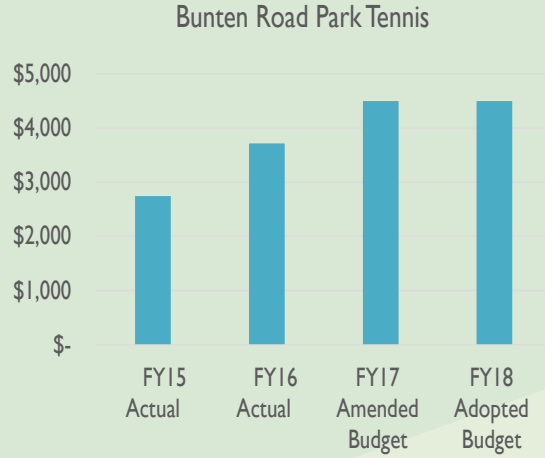




Bunten Road Park Athletics	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Supplies	$ 87,798	$ 79,370	$ 100,066	$ 97,641	$ (2,425)	-2.4%
Total:	$ 87,798	$ 79,370	$ 100,066	$ 97,641	$ (2,425)	-2.4%









Bunten Road Park Tennis	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Supplies	$ 2,741	$ 3,719	$ 4,500	$ 4,500	$ -	0.0%
Total:	$ 2,741	$ 3,719	$ 4,500	$ 4,500	$ -	0.0%



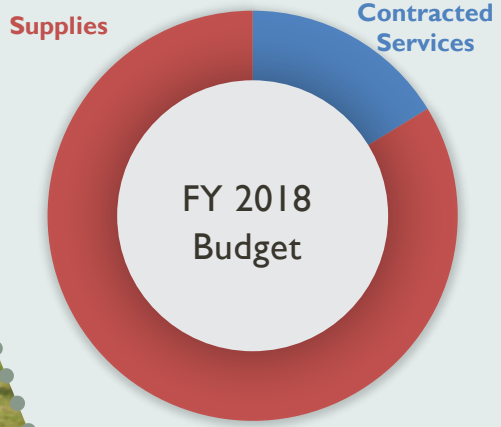


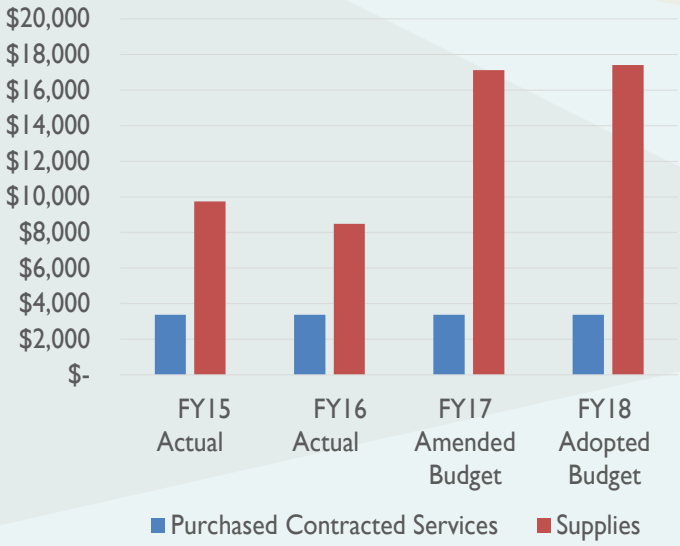
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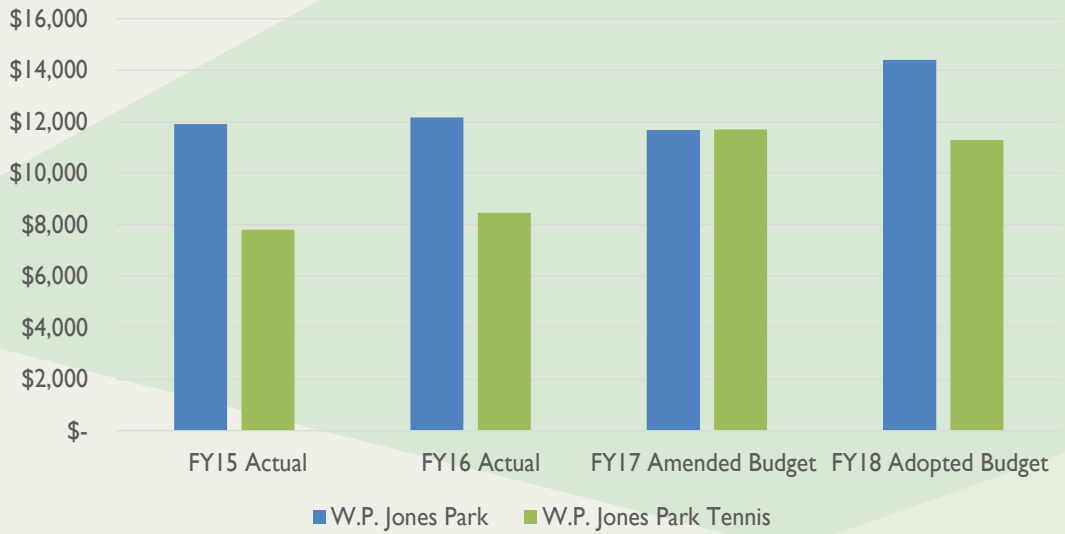
Rogers Bridge Park	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 3,380	$ 3,380	$ 3,380	$ 3,380	$ -	0.0%
Supplies	9,735	8,487	17,123	17,400	277	1.6%
Total:	$ 13,115	$ 11,867	$ 20,503	$ 20,780	$ 277	1.4%







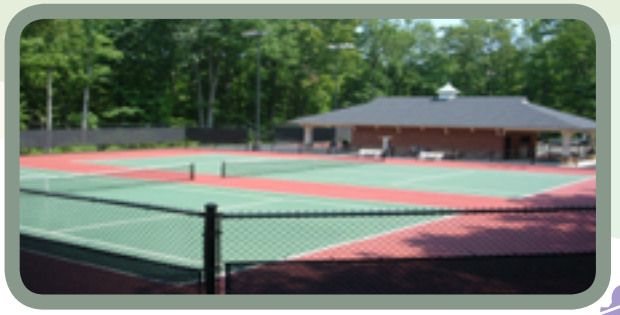
W.P. Jones Park	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Supplies	$ 11,907	$12,172	$11,677	$14,400	$ 2,723	23.3%
Total:	$ 11,907	$12,172	$11,677	$14,400	$ 2,723	23.3%





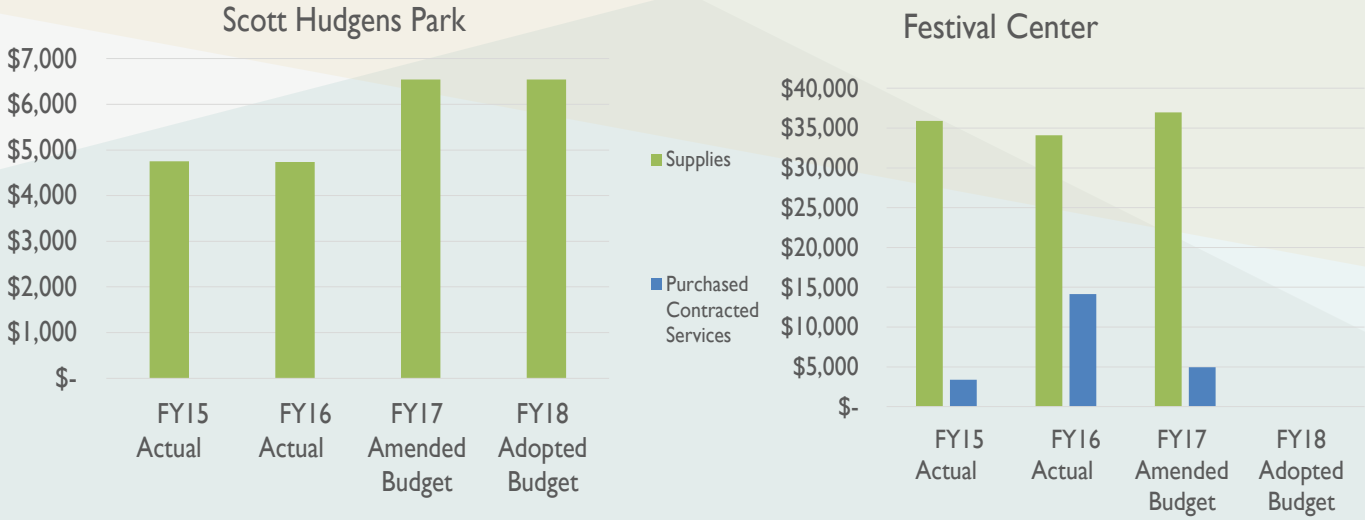


W.P. Jones Park Tennis	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Supplies	$ 7,809	$ 8,465	$11,700	$11,292	$ (408)	-3.5%
Total:	$ 7,809	$ 8,465	$11,700	$11,292	$ (408)	-3.5%



Scott Hudgens Park	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Supplies	$ 4,750	$ 4,739	$ 6,540	$ 6,540	$ -	0.0%
Total:	$ 4,750	$ 4,739	$ 6,540	$ 6,540	$ -	0.0%







Festival Center*	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 3,374	$14,154	$ 4,968	$ -	$ (4,968)	-100.0%
Supplies	35,896	34,106	36,960	-	(36,960)	-100.0%
Total:	$39,270	$48,260	$41,928	$ -	$(41,928)	-100.0%

*Budget for Festival Center has been transferred to Community Development dept.





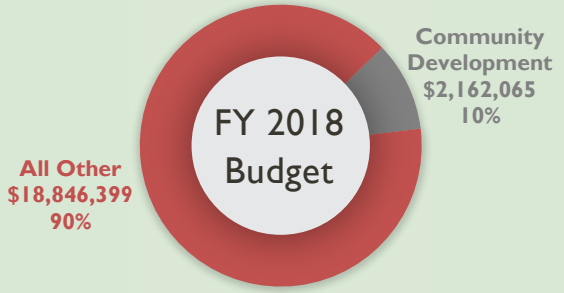
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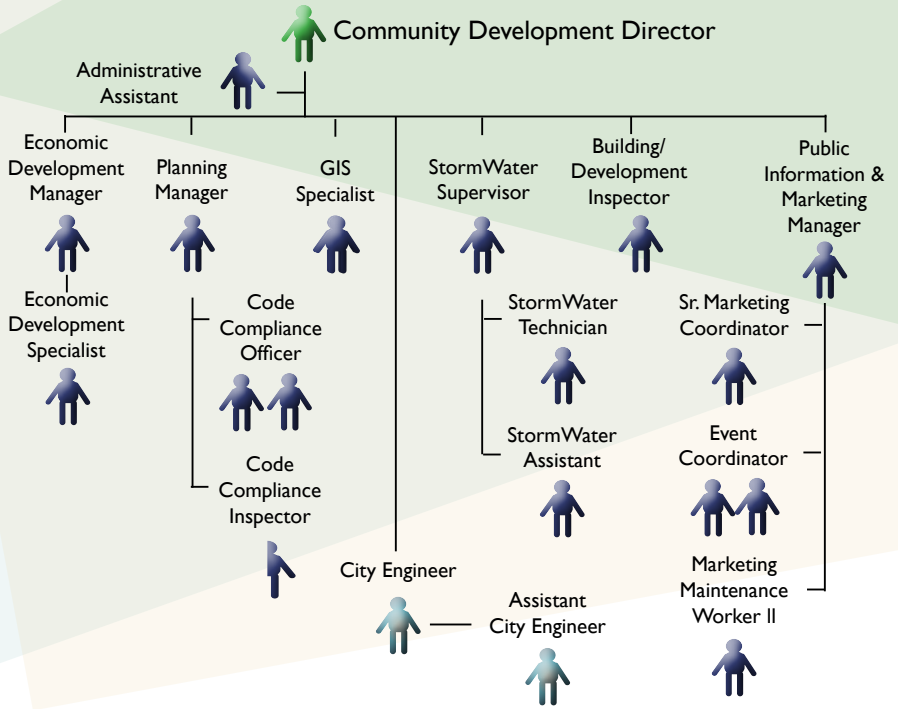
Full-time position

Part-time position

Contract position

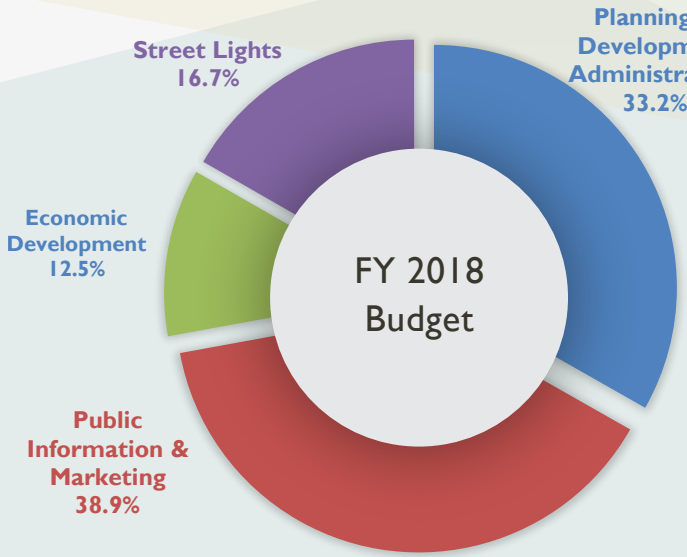
PORTION OF $21M GENERAL FUND BUDGET

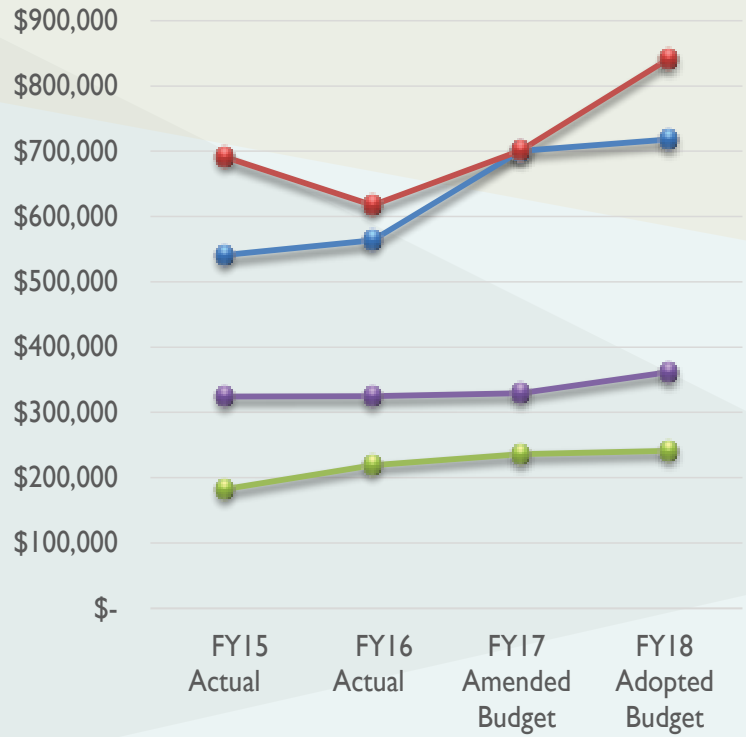




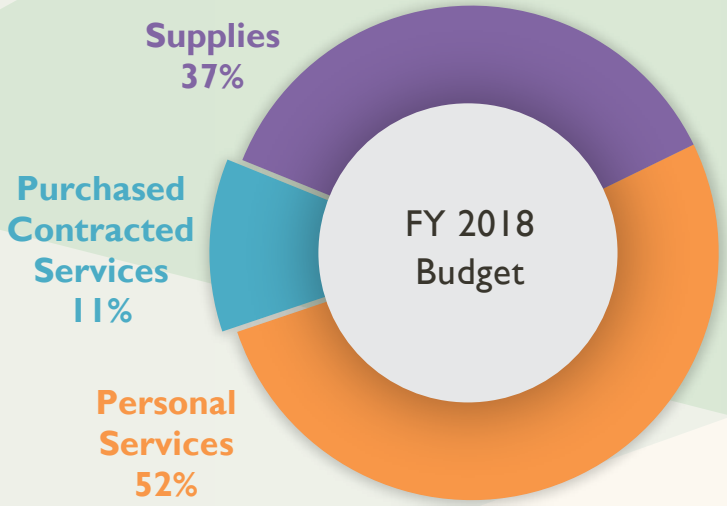
Functions	Includes operations of Planning & Development, Economic Development, and Public Information & Marketing
Positions	14 full time, 1 part time
Current FY 2017 Budget	$1,967,163
Adopted FY 2018 Budget	$2,162,065
Change from PY Budget	$194,901
Notable FY 2018 Budget Item	•Full-time Marketing Maintenance Worker II position transferred from Park & Recreation Dept. •Eliminated two part-time Events Assistant positions and added one full time Events Coordinator position •Added a part-time License/Code Compliance Inspector position •Added funds for website application upgrade $3,000 •Increased Special Events budget by over $36,000 – includes activities for Parsons Alley •Established budget for Community Betterment Program $20,000 – includes community cleanup day •Added funds for additional street lights $20,000

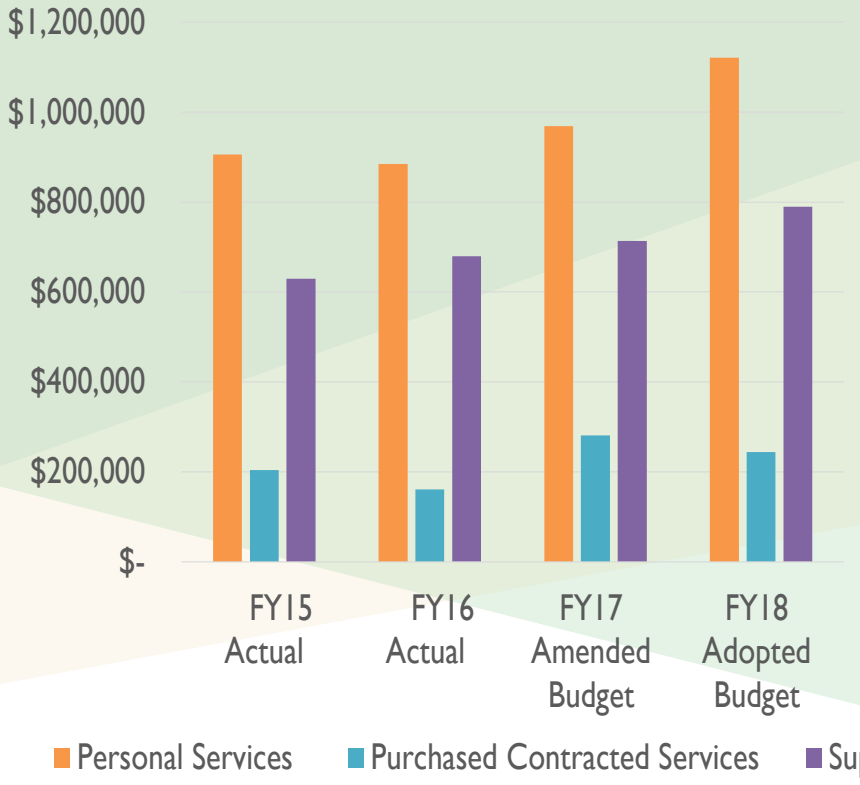
Community Development	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Planning & Development Administration	$ 540,772	$ 563,819	$ 700,395	$ 718,249	$ 17,854	2.5%
Public Information & Marketing	691,332	617,414	701,101	841,169	140,068	20.0%
Economic Development	182,244	219,263	236,027	241,114	5,087	2.2%
Street Lights	324,005	324,687	329,640	361,532	31,892	9.7%
Total:	$1,738,353	$1,725,183	$1,967,163	$2,162,065	$ 194,901	9.9%





Community Development	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 905,783	$ 884,287	$ 968,762	$ 1,121,267	$ 152,504	15.7%
Purchased Contracted Services	203,534	161,201	281,293	243,673	(37,620)	-13.4%
Supplies	629,036	679,695	713,508	789,625	76,117	10.7%
Payments to Others	-	-	3,600	7,500	3,900	108.3%
Total:	$ 1,738,353	$ 1,725,183	$ 1,967,163	$ 2,162,065	$ 194,901	9.9%





Planning & Development

Mission

The Department of Planning and Development promotes quality growth and sustainability of Duluth and its neighborhoods by executing the City's vision through the proactive management of the Comprehensive Plan, Unified Development Code and other documents adopted by the City of Duluth.

Department Description

The Department of Planning and Development is responsible for managing current and long-range planning activities, building and development review, permitting, stormwater management, zoning, annexations, geographic mapping, code compliance, city engineering and capital improvement projects. Our staff regularly meets with developers and the general public to review planning related issues affecting the future growth pattern of the community. Additionally, the department seeks to attract and retain businesses that complement the City's vision as identified in the Community Agenda.

Objectives



Ongoing — Provide prompt, fair and respectful customer service

Ongoing — Successfully undertake the department's daily activities

- Manage the development process
- Manage rezoning/variance/special use processes
- Manage the Unified Development Code
- Enforce all development regulations
- Conduct plan reviews for all projects
- Conduct business retention and attraction
- Manage the City's Stormwater infrastructure
- Manage the City's GIS data base

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

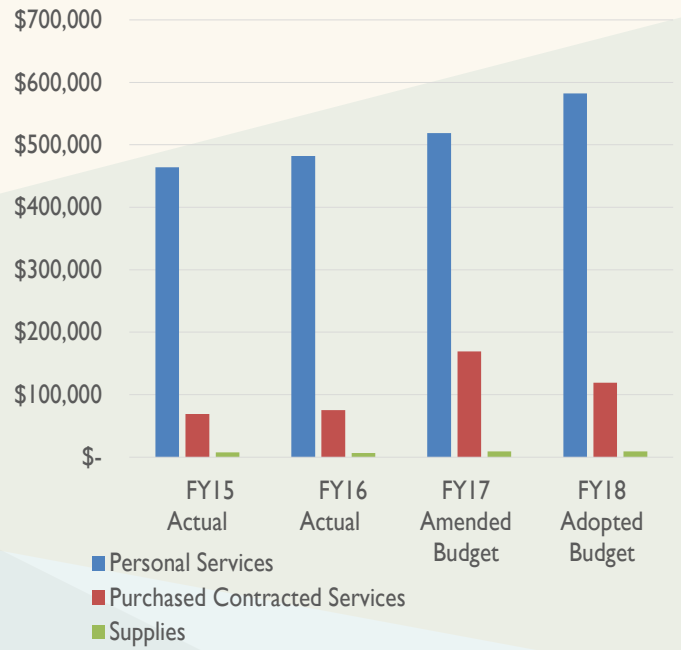
Ongoing — Repair and address deficiencies in the City's stormwater infrastructure

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

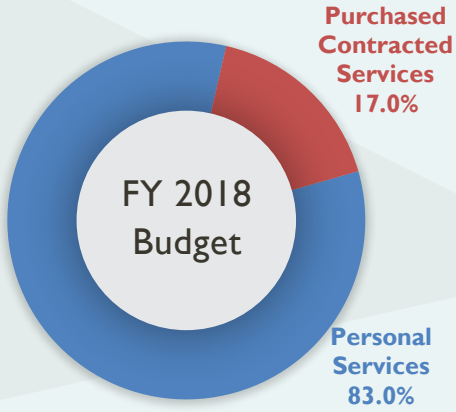
Ongoing	Respond to and resolve citizen complaints and inquiries
Ongoing	Proactive removal of illegal signs on City's right-of-way
Ongoing	Continue participation in various community and state-wide activities and organizations
Ongoing	Conduct erosion control inspections
Ongoing	Continue education of citizens and businesses about code compliance regulations and issues
FY 17-18	Hire a plan reviewer/building inspector
FY 17-18	Hire a stormwater technician
FY 17-18	Prepare Duluth N.O.W (Neighborhood Outreach Work) report for council to focus on neighbor stabilization and redevelopment
FY 17-18	Complete ongoing capital improvement projects including George Rogers Avenue (Hospital Connector), Highway 120 Rectangular Rapid Flash Beacon, Buford Highway Medians, Block Redevelopment, Highway 120 Sidewalks, Downtown Parking Improvements
FY 17-18	Implement ESRI collector app for stormwater inspections and data collection
FY 17-18	Streamline the permitting process to increase efficiency and improve customer service
FY 17-18	Continue prioritizing stormwater infrastructure improvement projects based on severity, risk and cost
FY 17-18	Submit updated Livable Center Initiative document to the Atlanta Regional Commission



Planning & Development	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Community Development Director	1		1		1	
Planning Manager					1	
Senior Planner / Development Review			1			
Senior Planner / Neighborhood Planning			1			
Planner I	1					
City Engineer	1					
Building & Development Inspector	1		1		1	
Zoning/Development Planner	1					
Code Compliance Officer	1		1		2	
License/Code Compl. Inspector						1
Administrative Assistant	1		1		1	
Senior GIS Specialist			1			
GIS Specialist	0.5				1	
Total:	7.5	0	7	0	7	1



Planning & Development	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$464,189	$482,364	$ 518,607	$ 582,461	$ 63,854	12.3%
Purchased Contracted Services	68,930	74,955	168,993	119,093	(49,900)	-29.5%
Supplies	7,653	6,501	9,195	9,195	-	0.0%
Payments to Others	-	-	3,600	7,500	3,900	108.3%
Total:	$540,772	$563,819	$ 700,395	$ 718,249	$ 17,854	2.5%



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	Manage 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	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 17-18	Work with developer to locate a hotel on the immediate downtown in conjunction with the development of a downtown parking facility
FY 17-18	Work with Vantage Reality Partners to develop the best mix of restaurants and retail in the City's new downtown restaurant district
FY 17-18	Finalize a contract with a developer, through the DDA, to construct an new building in the vacant property next to the Red Clay Music Foundry
FY 17-18	Attract new businesses to the Buford Highway corridor, to build on recent redevelopment initiative in this area

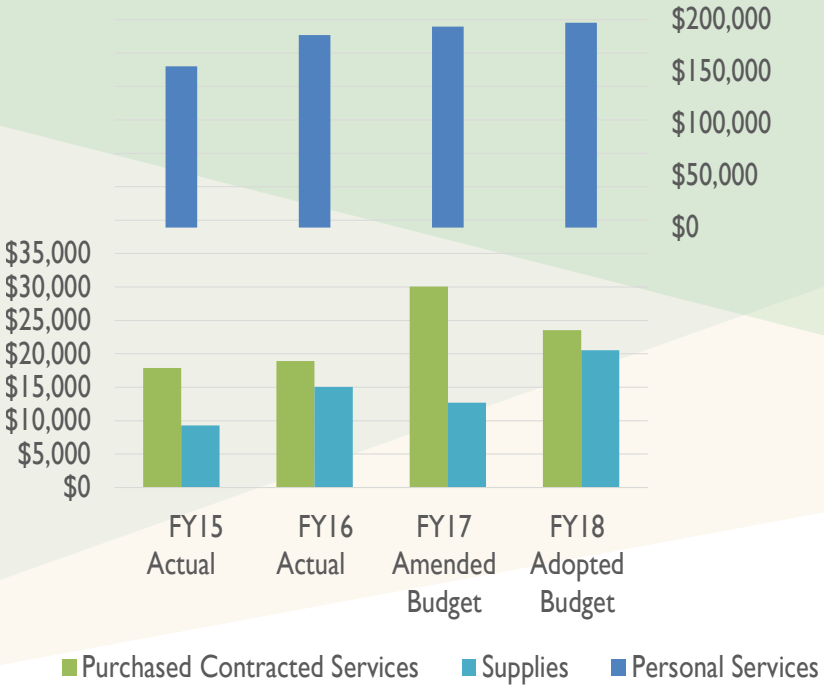


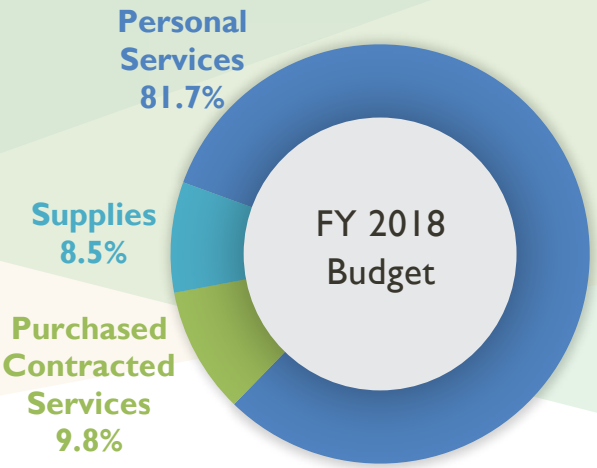
Duluth's 30,000 sq.ft. restaurant and retail district Parsons Alley won the Urban Land Institute Development of Excellence Award.

Economic Development	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Economic Development Manager	1		1		1	
Economic Development Specialist	1		1		1	
Total Economic Development:	2	0	2	0	2	0



Economic Development	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 155,057	$ 185,287	$ 193,281	$ 197,028	$ 3,747	1.9%
Purchased Contracted Services	17,874	18,903	30,073	23,540	(6,533)	-21.7%
Supplies	9,313	15,072	12,673	20,546	7,873	62.1%
Total:	$ 182,244	$ 219,263	$ 236,027	$ 241,114	$ 5,087	2.2%





Public Information & Marketing

Mission

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



Department Description

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

Objectives

Ongoing	Manage City's overall message and image-related materials to external audiences
Ongoing	Ensure that information is shared to emphasize open two-way communication that promotes active community participation
Ongoing	Produce annual State of the City address
Ongoing	Manage all media relations and social media efforts
Ongoing	Produce quarterly newsletter for residents containing information on City services, events and recreational programs
Ongoing	Manage advertising message, design, and placement
Ongoing	Communicate the City's economic development message/strategy
Ongoing	Manage the City's website ensuring content is comprehensive, accurate and up-to-date
Ongoing	Produce, set-up and manage various City annual events (Concerts, Fridays N Duluth, Duluth Celebrates America, Lighting of the Tree, etc.)
Ongoing	Continually strive to make the City more attractive to a variety of stakeholders, enhance our identity and make the City more visible locally and regionally through marketing strategy

FY 17-18	Complete a comprehensive review of the City's website to make it more informative, easier to navigate, and update the content
FY 17-18	Develop special events to encompass a more diverse age group and attract visitor to downtown (Camping at Rogers Bridge Park, Deck the Hall, Inflatable 5K, and Parsons Alley event programming)











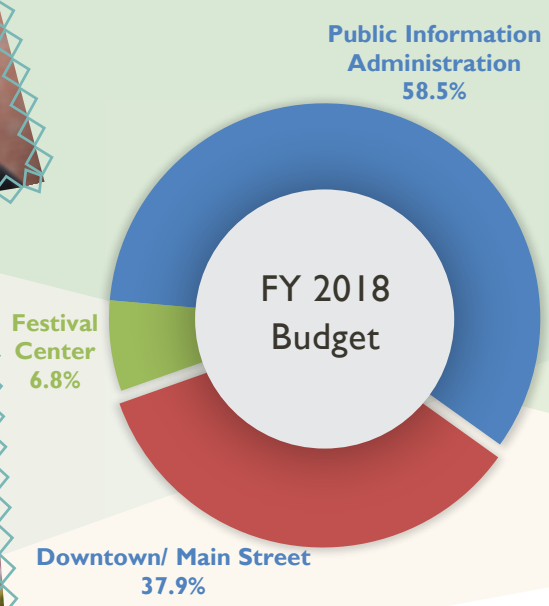


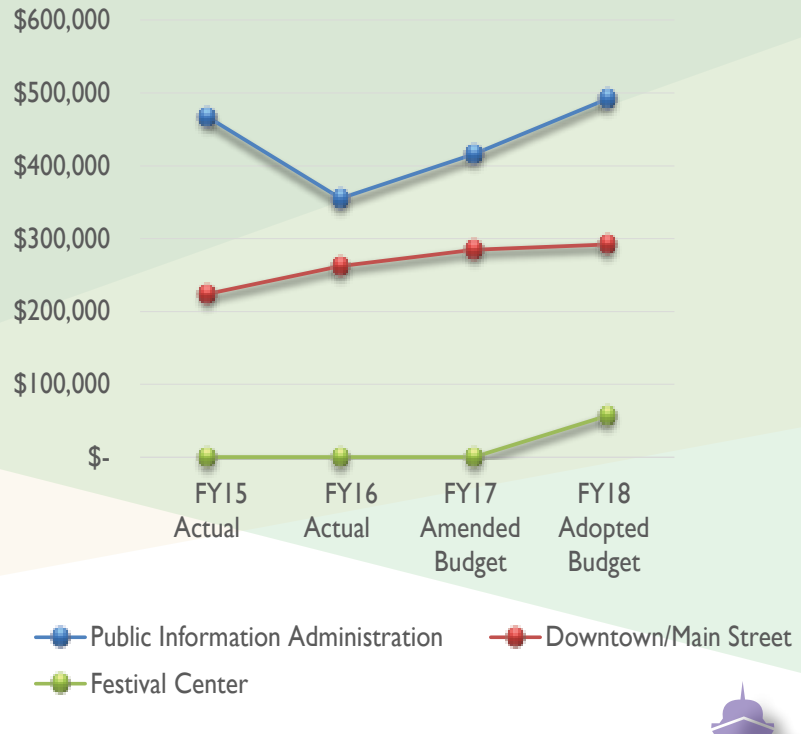



2017
Duluth Events
July
3rd Duluth Celebrates America
7th Food Truck Friday
Flicks on the Bricks
14th Food Truck Friday
Fridays N Duluth
21st Food Truck Friday
Fridays N Duluth
28th Food Truck Friday
Fridays N Duluth
August
4th Food Truck Friday
Flicks on the Bricks
11th Food Truck Friday
Fridays N Duluth
12th Inflatable Fun Run
18th Food Truck Friday
Fridays N Duluth
19th Summer Stage Concert
feat. Sister Hazel
25th Food Truck Friday
Fridays N Duluth
May - September
FOOD TRUCK
FRIDAY
September
1st Food Truck Friday
Flicks on the Bricks
8th Food Truck Friday
Fridays N Duluth
15th Food Truck Friday
Fridays N Duluth
22nd Food Truck Friday
Fridays N Duluth
23rd Fall Festival Concert
featuring Departure
30th-Oct 1st Duluth
Fall Festival
October
13th Art Walk
STEAM
21st Camping at Rogers
Bridge
27th Howl on the Green
December
2nd Deck the Hall
16th Cookies and Cocoa
with Santa
Fridays on the Square
DULUTH
May through September
SUMMER STAGE
Concert Series
Duluth
CELEBRATES AMERICA
FLICKS ON THE
BRICKS
Don't miss...
Duluth
FALL FESTIVAL
DULUTH FALL
FESTIVAL
Sept 30th -
Oct 1st
HOWL ON THE GREEN
HOWL ON
THE GREEN
October 27th
Duluth
Capture the Spirit of Good Living
For more info
www.duluthga.net/events

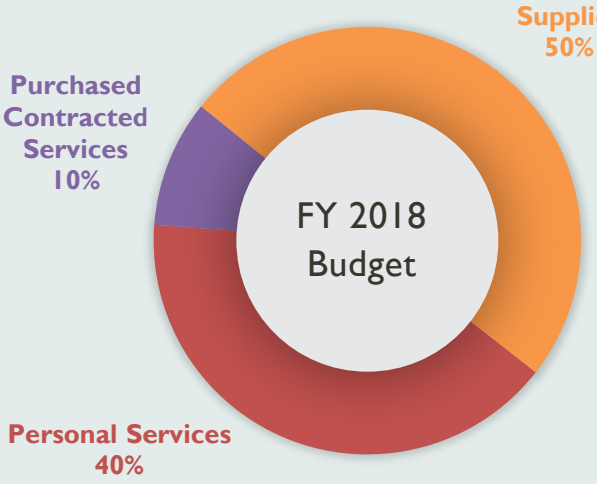


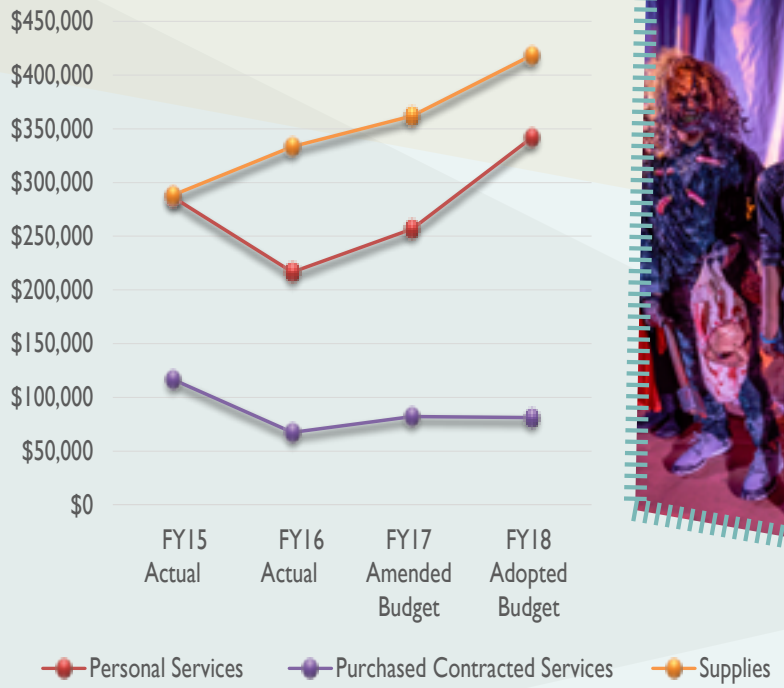
Public Information & Marketing	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Public Information Administration	$ 467,408	$ 355,238	$ 416,214	$ 492,067	$ 75,853	18.2%
Downtown/Main Street	223,923	262,175	284,887	292,002	7,115	2.5%
Festival Center	-	-	-	57,100	57,100	NA
Total:	$ 691,332	$ 617,414	$ 701,101	$ 841,169	$ 140,068	20.0%





Public Information & Marketing	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 286,537	$ 216,635	$ 256,874	$ 341,777	$ 84,903	33.1%
Purchased Contracted Services	116,730	67,344	82,227	81,040	(1,187)	-1.4%
Supplies	288,065	333,435	362,000	418,352	56,352	15.6%
Total:	$ 691,332	$ 617,414	$ 701,101	$ 841,169	$ 140,068	20.0%





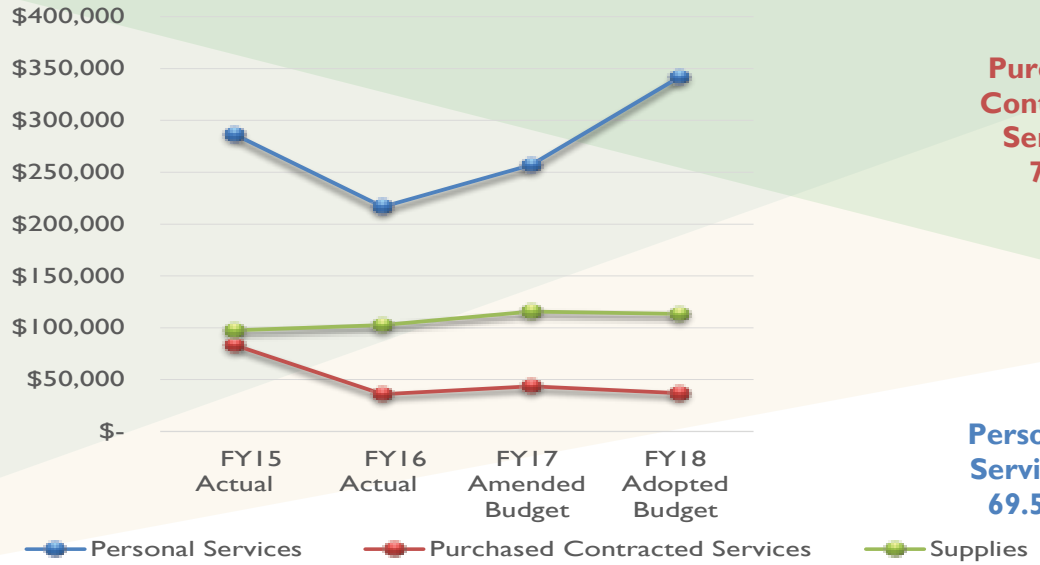


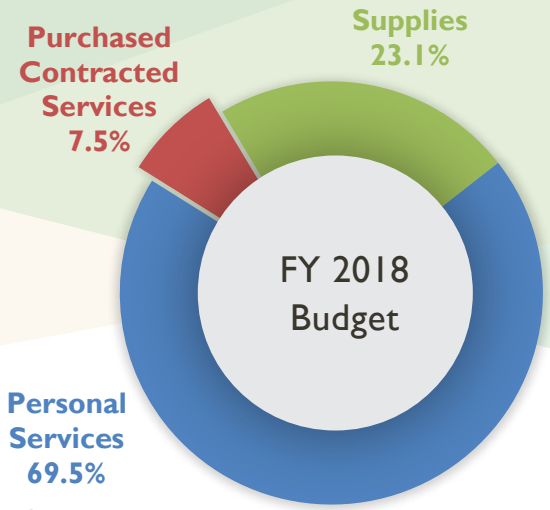
Public Information and Marketing	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Info & Marketing Manager	1		1		1	
Senior Marketing Coordinator					1	
Marketing Coordinator	1		1			
Events Coordinator	1		1		2	
Events Assistant				2		
Marketing Maint Worker II					1	
Downtown Coordinator	1					
Total:	4	0	3	2	5	0

*mainly due to two added position: 1 full time Events Coordinator and Marketing Maintenance Worker II

**reflects decreased budget for the Miscellaneous Professional services

Public Information Administration	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 286,537	$ 216,635	$ 256,874	$ 341,777	$ 84,903*	33.1%
Purchased Contracted Services	83,388	36,017	43,590	36,840	(6,750)**	-15.5%
Supplies	97,484	102,586	115,750	113,450	(2,300)	-2.0%
Total:	$ 467,408	$ 355,238	$ 416,214	$ 492,067	$ 75,853	18.2%

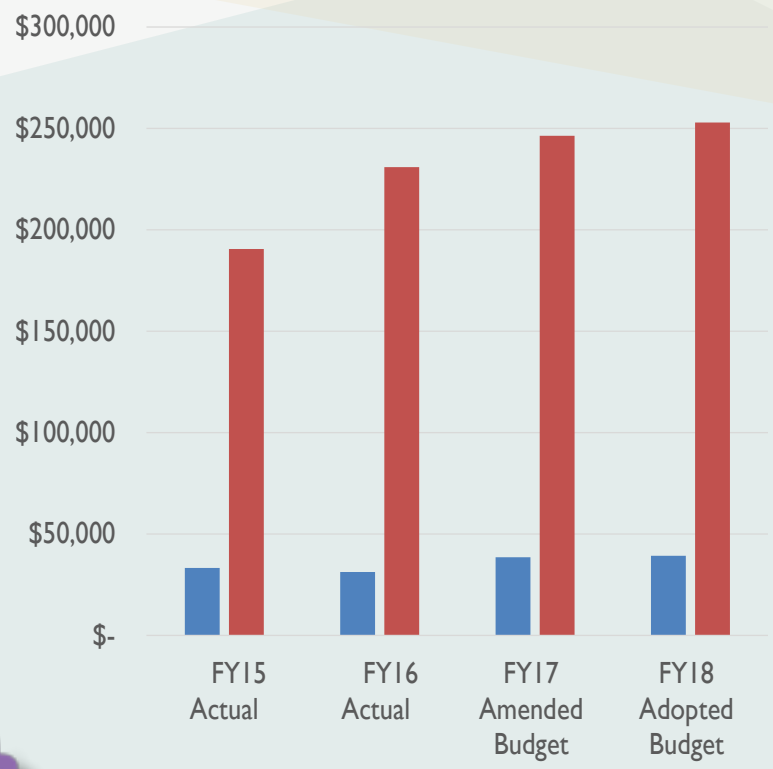


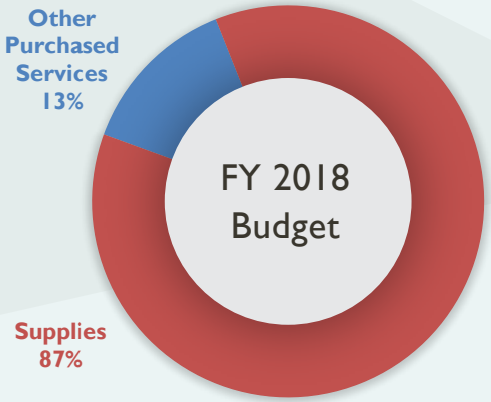


Downtown/Main Street	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Other Purchased Services	$ 33,342	$ 31,326	$ 38,637	$ 39,200	$ 563	1.5%
Supplies	190,581	230,849	246,250	252,802	6,552	2.7%
Total:	$ 223,923	$ 262,175	$ 284,887	$ 292,002	$ 7,115	2.5%

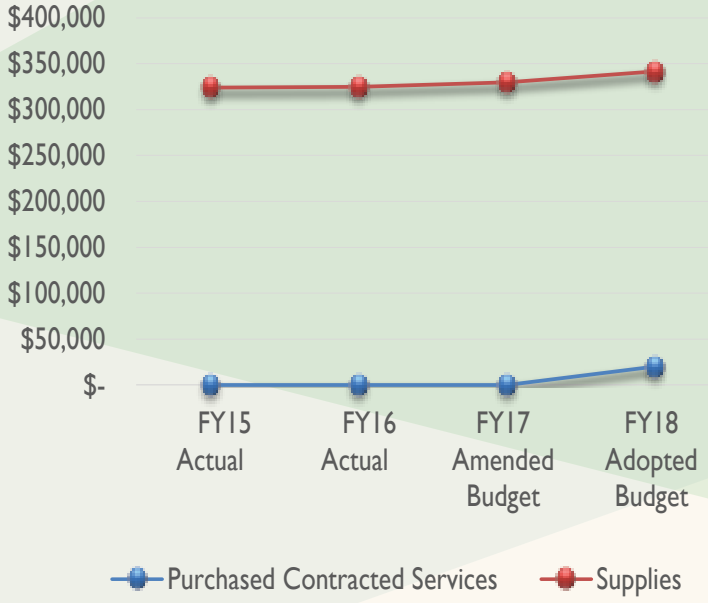








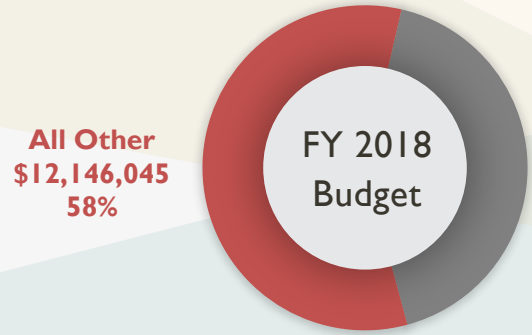
Street Lights	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ -	$ -	$ -	$ 20,000	$ 20,000*	NA
Supplies	324,005	324,687	329,640	341,532	11,892	3.6%
Total:	$324,005	$324,687	$329,640	$361,532	$ 31,892	9.7%



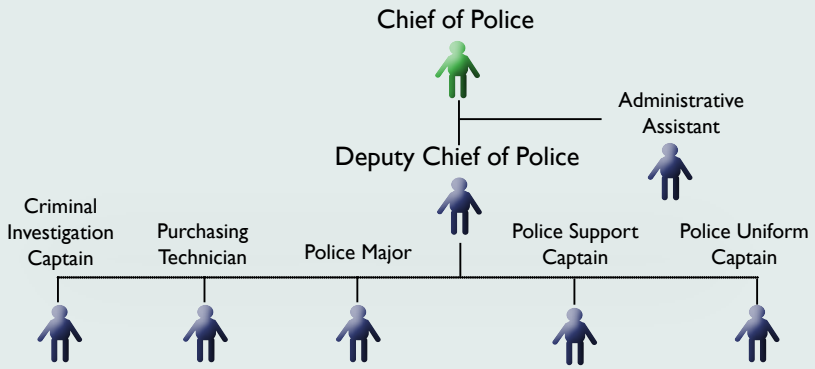
*Added $20,000 for additional streets lights per citizen survey



PORTION OF $21M GENERAL FUND BUDGET

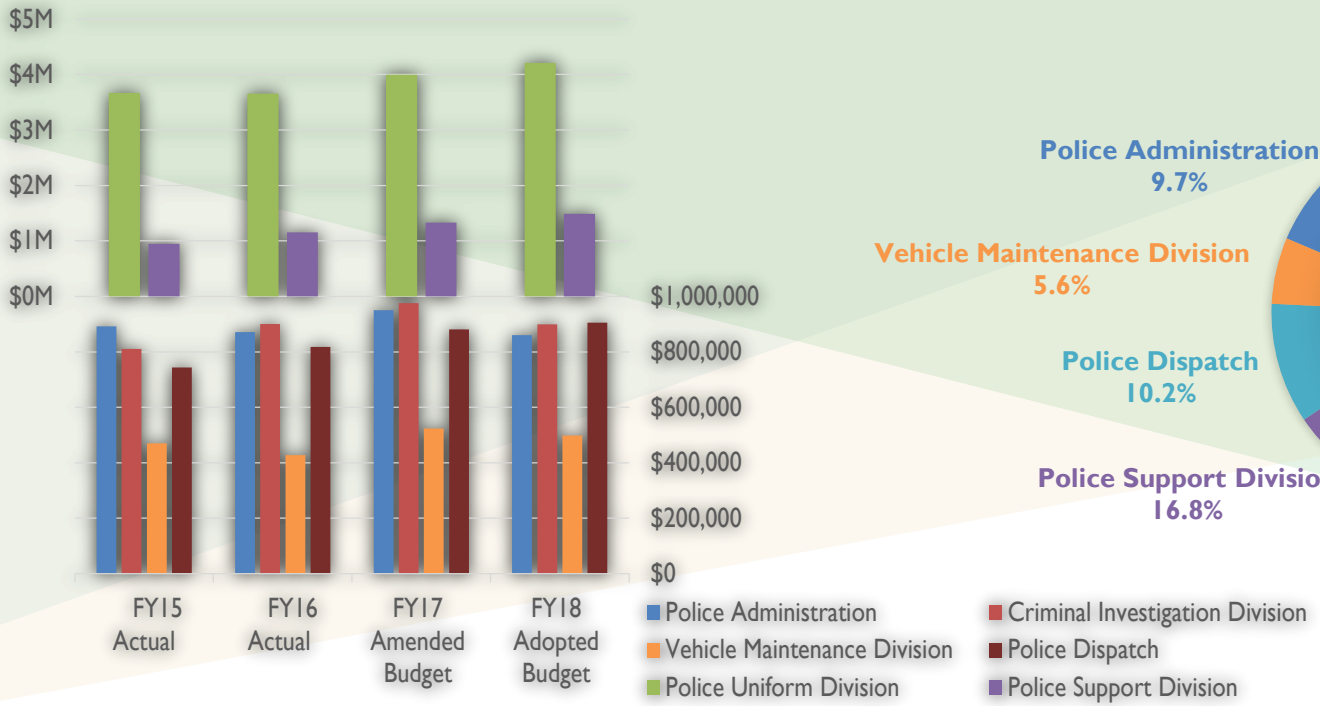


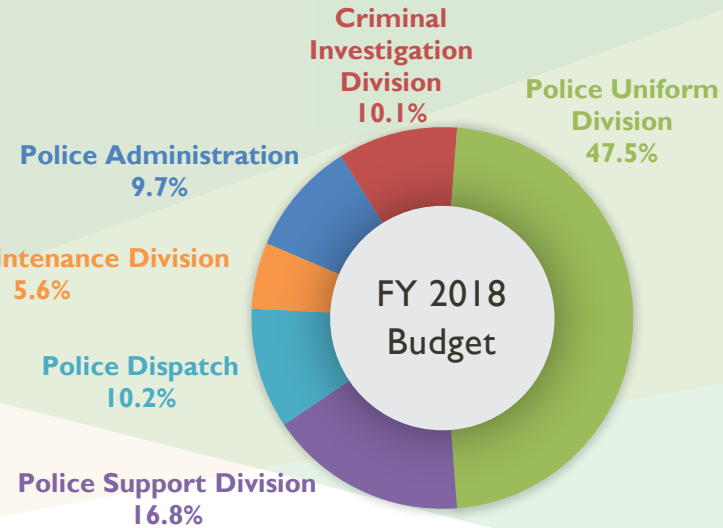




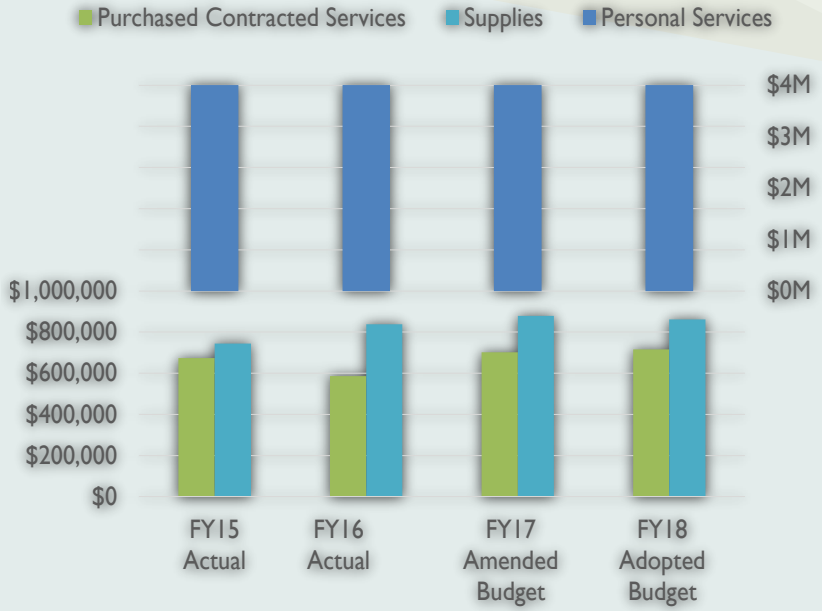
Functions	Includes the operations of Police Administration, Criminal Investigation, Police Support Services, Dispatch, Uniform, and Vehicle Maintenance
Positions	79 full time, 7 part time
Current FY 2017 Budget	$8,662,749
Adopted FY 2018 Budget	$8,862,418
Change from PY Budget	$199,669
Notable FY 2018 Budget Item	•No added new position •Budget funds for the feeding and care of the department's horses $5,240 •Expand camera system in the City. Capital cost (SPLOST) $255,000. Software & maintenance $100,000

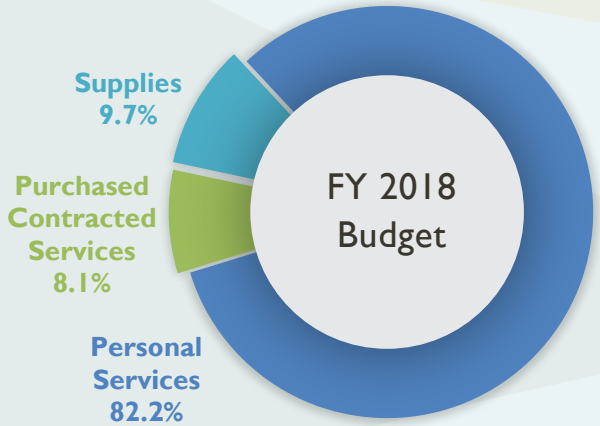
Public Safety	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Police Administration	$ 892,272	$ 871,090	$ 950,350	$ 859,837	$ (90,513)	-9.5%
Criminal Investigation Division	810,256	899,917	975,250	899,486	(75,764)	-7.8%
Police Uniform Division	3,671,080	3,655,946	3,998,918	4,212,154	213,237	5.3%
Police Support Division	947,011	1,153,690	1,332,833	1,488,017	155,184	11.6%
Police Dispatch	744,034	818,206	881,433	904,905	23,472	2.7%
Vehicle Maintenance Division	470,085	427,278	523,966	498,019	(25,947)	-5.0%
Red Light Monitoring	38,000	-	-	-	-	NA
Total:	$7,572,737	$7,826,127	$8,662,749	$8,862,418	$ 199,669	2.3%





Public Safety	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 6,150,460	$ 6,399,782	$7,079,627	$7,280,866	$ 201,239	2.8%
Purchased Contracted Services	673,551	586,041	701,921	716,589	14,668	2.1%
Supplies	744,795	837,854	878,459	860,963	(17,496)	-2.0%
Capital Outlays	3,931	2,450	2,742	4,000	1,258	45.9%
Total:	$ 7,572,737	$ 7,826,127	$8,662,749	$8,862,418	$ 199,669	2.3%





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

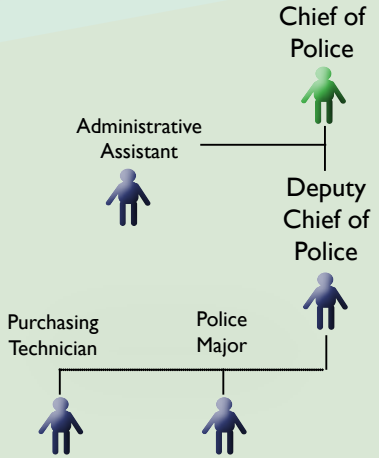
Objectives

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
FY17-18	Research and implement new foot patrols for the downtown restaurant district due to recent redevelopment in the area

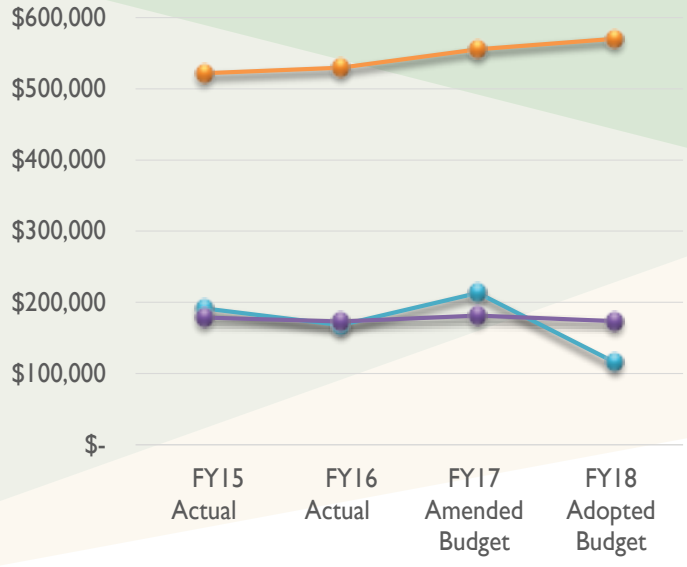


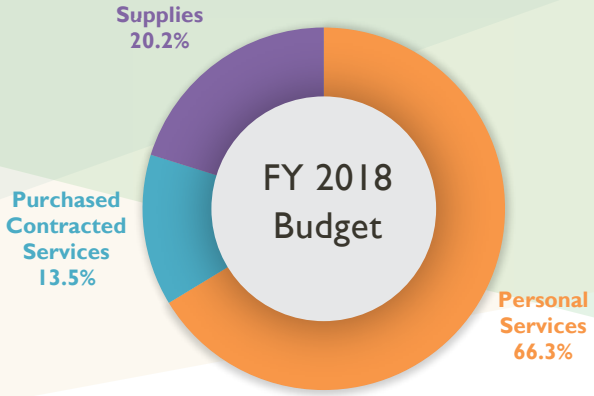
Drone: Police dept

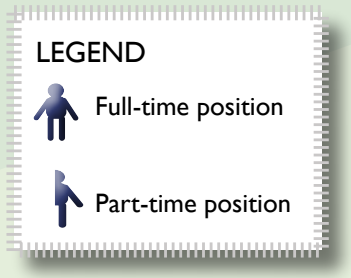
Police Administration	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Chief of Police	1		1		1	
Deputy Chief of Police	1		1		1	
Police Major	1		1		1	
Administrative Assistant	1		1		1	
Purchasing Technician	1		1		1	
Total:	5	0	5	0	5	0



Police Administration	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 521,658	$ 529,820	$ 555,445	$ 570,167	$ 14,722	2.7%
Purchased Contracted Services	191,815	168,074	213,325	116,170	(97,155)*	-45.5%
Supplies	178,799	173,197	181,580	173,500	(8,080)	-4.4%
Total	$ 892,272	$ 871,090	$ 950,350	$ 859,837	$ (90,513)	-9.5%







*mainly due to decreased budget for HVAC maintenance and Certification/Training budget transfer to each corresponding dept.

Police Support Services

Mission



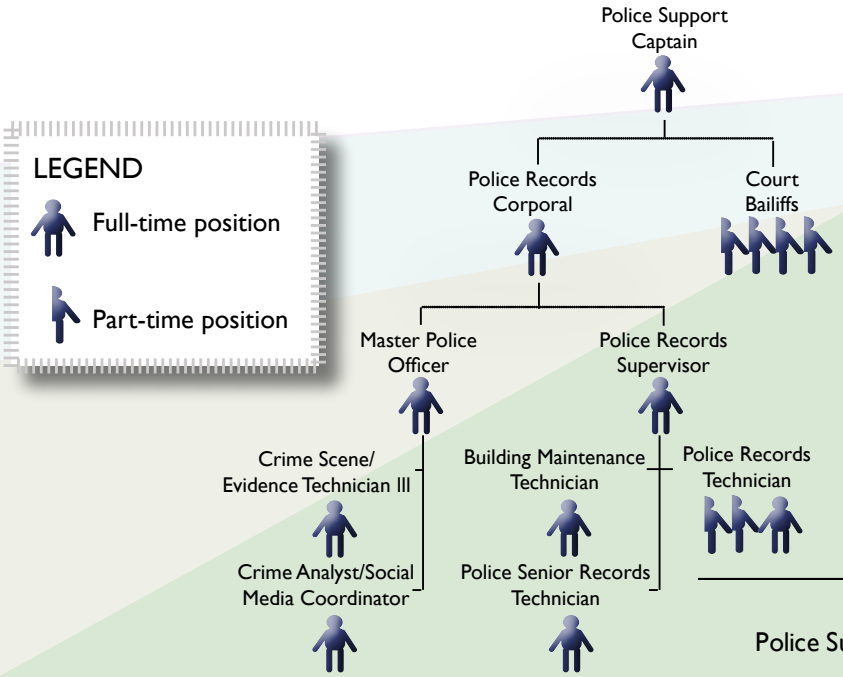
The Police Support Services Division is charged with providing an array of essential services that support the function and operation of other police divisions and units. To continually search for and implement technology and software to enhance the operations of the law enforcement activities of the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

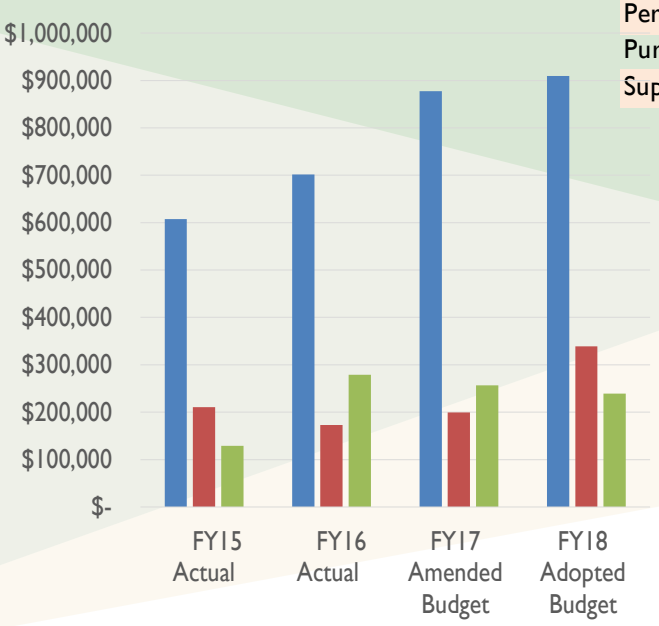
Objectives

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
Ongoing	Provide a continuous cycle of Integrated Virtual Reality (IVR) training to all personnel to assist in Use of Force decision making, target identification, and assistance to personnel with needed weapons training
FY 17-18	Upgrade Bravos E-Ticket Interface software
FY 17-18	Install Agency 360 Performance Tracker software
FY 17-18	Begin initial phase of the purchase and installation of security cameras in downtown



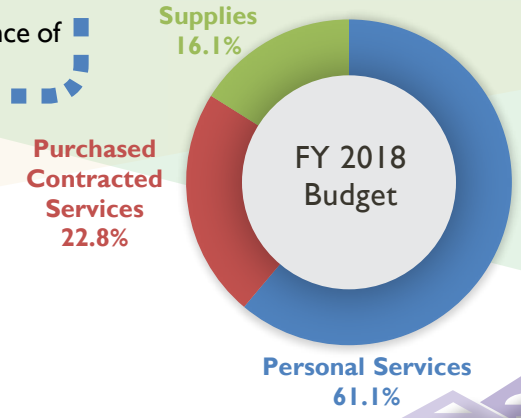
Police Support Services	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Captain	1		1		1	
Corporal	1		1		1	
Master Police Officer			1		1	
Police Records Supervisor	1		1		1	
Police Records Technician	2	2	1	2	1	2
Police Senior Records Technician			1		1	
Building Maintenance Technician	1		1		1	
Crime Scene/Evidence Technician III	2		1		1	
Crime Analyst/Social Media Coordinator					1	
Court Bailiff		4		4		4
Total Police Support Services:	8	6	8	6	9	6

Police Support Division	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 607,226	$ 701,645	$ 877,203	$ 909,811	$ 32,608*	3.7%
Purchased Contracted Services	210,891	172,989	199,108	338,823	139,715**	70%
Supplies	128,894	279,056	256,522	239,383	(17,139)	-7%
Total:	$ 947,011	$ 1,153,690	$1,332,833	$1,488,017	$ 155,184	11.6%



*added 1 full time Crime Analyst position

**mainly due to budget addition for maintenance of Camera system



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.

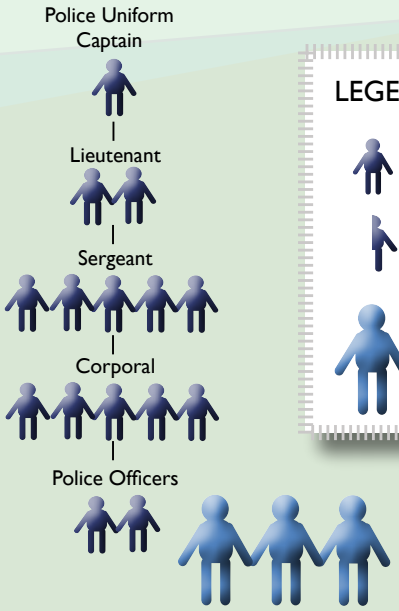
Department Description

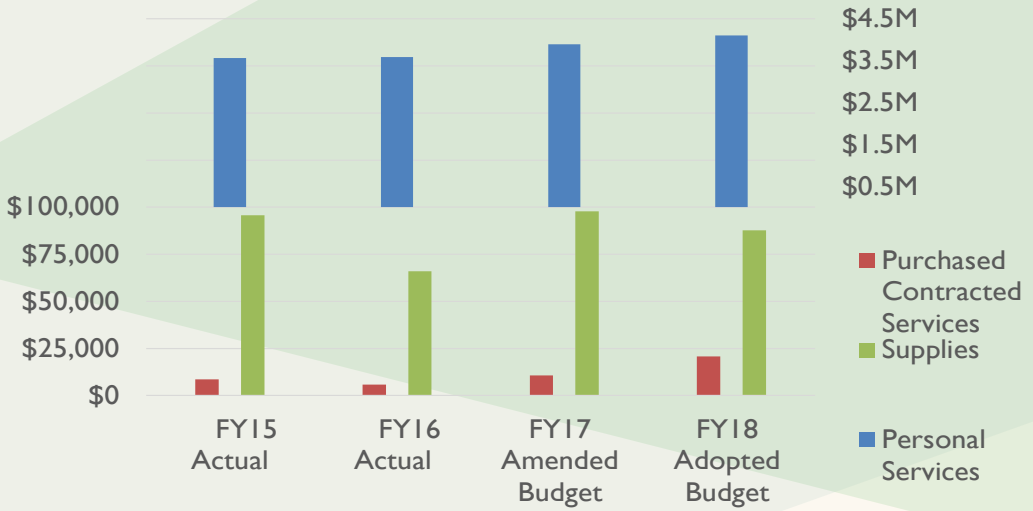
The Police Uniform Patrol Division is the largest division within the police department and is considered "the backbone" of the agency. This division patrols the City streets 24-hours a day, 7 days a week and is often the first responders and initial investigators on calls from citizens. The Uniform 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 are the Crime Suppression Unit and the Special Operations Unit, which includes K-9, and DUI enforcement.

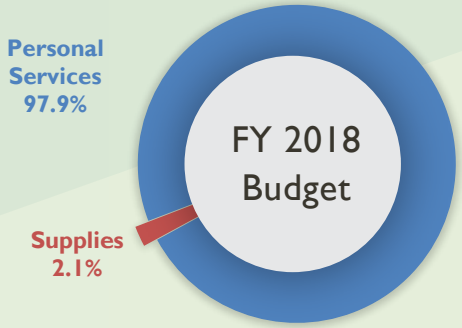
Objectives

Ongoing	Require a professional work ethic and professional work product by officer engaged in routine police duties
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, crime suppression 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
FY17-18	Upgrade all police department tasers
FY17-18	Obtain North American Police Work Dog Association (NAPWDA) for all four police dogs
FY17-18	Restructure police patrols to have more officers patrolling in the downtown and surrounding area due to new residential housing and increase visitors to the downtown

Police Uniform Division	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Major						
Captain	1		1		1	
Lieutenant	2		2		2	
Corporal	5		5		5	
Sergeant	5		5		5	
Patrol Officer	31		31		32	
Fleet Assistant	1		1		0	
Total:	45	0	45	0	45	0







Police Uniform Division	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 3,566,621	$ 3,584,158	$ 3,890,471	$ 4,103,712	$ 213,242	5.5%
Purchased Contracted Services	8,665	5,864	10,710	20,745	10,035*	93.7%
Supplies	95,794	65,924	97,737	87,697	(10,040)	-10.3%
Total:	$ 3,671,080	$ 3,655,946	$ 3,998,918	$ 4,212,154	$ 213,237	5.3%

*Certification/Training budget transferred from Police admin dept. to each dept.

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.

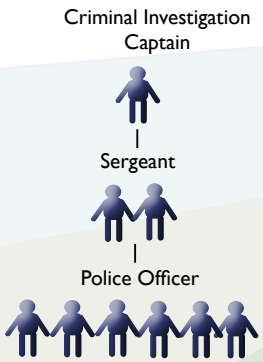


Department Description

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
Ongoing	Continue to assist families and children in need during the winter holiday season through Shop with a Cop program
FY 17-18	Engage citizens through community outreach programs to prevent, detect and report suspicious activity and crime
FY 17-18	Improve crime scene processing through training and analysis techniques for greater identification, apprehension and prosecution of criminals
FY 17-18	Prevent crime through educational programs and services such A.D.V.A.N.C.E. (Avoiding Drugs, Violence and Negative Choices Early) B.A.D.G.E. (Bullying, Alcohol, Drugs, and Gang Education) and Teen Court to educate young drivers



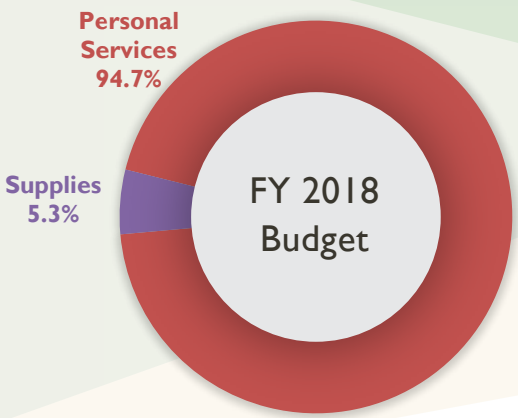
Criminal Investigation	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Captain	1		1		1	
Sergeant	2		2		2	
Police Officer	7		7		6	
Total:	10	0	10	0	9	0

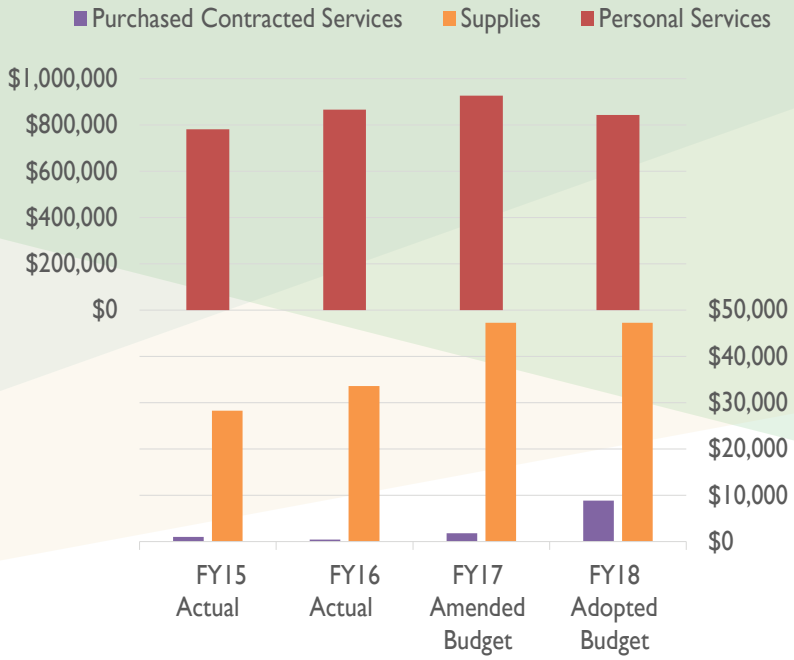
LEGEND

Full-time position

Part-time position

Criminal Investigation Division	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 781,019	$ 865,962	$ 926,254	$ 843,421	$ (82,833)*	-8.9%
Purchased Contracted Services	1,000	400	1,760	8,830	7,070**	401.7%
Supplies	28,236	33,554	47,236	47,235	(1)	0%
Total	$ 810,256	$ 899,917	$ 975,250	$ 899,486	$ (75,764)	-7.8%





*Eliminated 1 full time Police Officer position

**Certification/Training budget transferred from Police admin dept. to each dept.

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

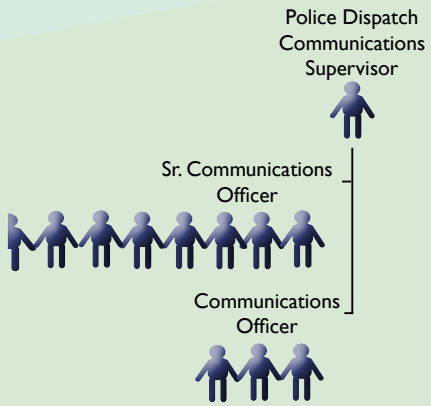
The City of Duluth Police Dispatch Unit operates 24 hours a day, seven day a week and is responsible for answering all 911 and non-emergency calls for service. Police Dispatch Unit is also responsible for monitoring the City's camera surveillance system which operates 24 hours a day also. This unit prides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

Objectives

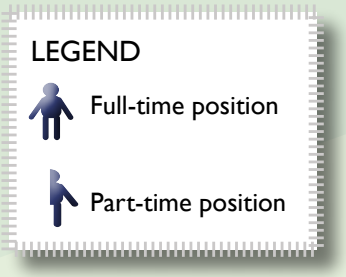
Ongoing	Answer all emergency and non-emergency call on a professional and courteous manner
Ongoing	Dispatch all calls for service where police service is needed
FY 17-18	Upgrade monitor for computer aided dispatch stations
FY 17-18	Purchase and install new dispatch console system that will communicate with county dispatch system. Work with County E911 Advisory Committee to ensure funds is appropriated for the new system
FY 17-18	Purchase new computers for dispatch operators

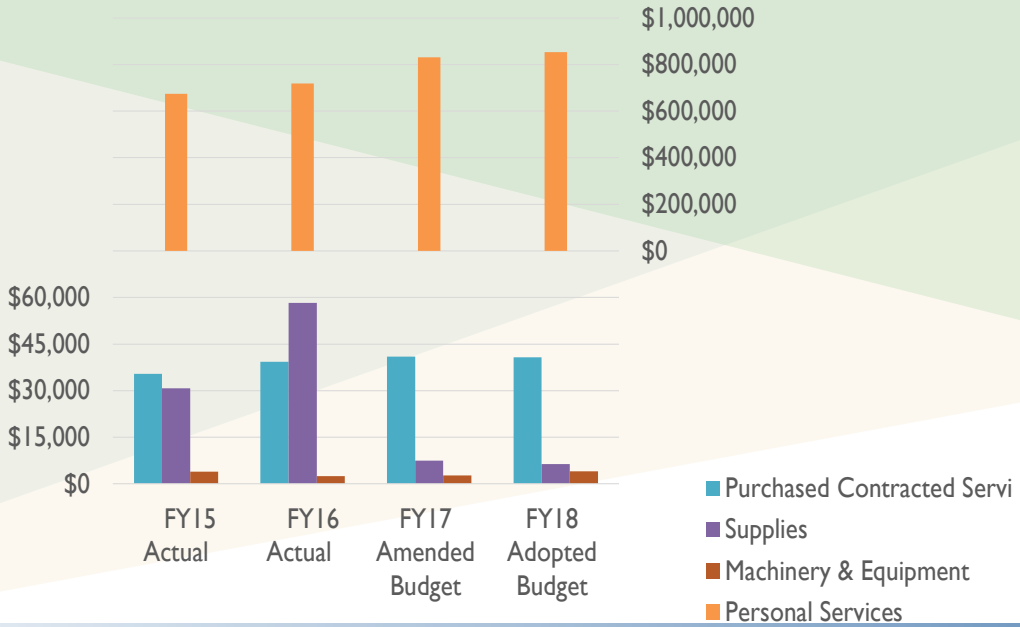


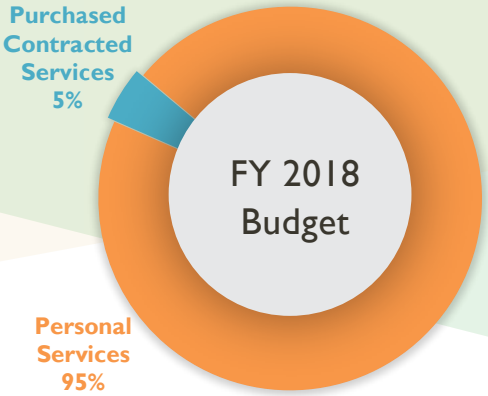
Police Dispatch	FY16		FY17		FY18	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Communication Supervisor	1		1		1	
Senior Communications Officer	8	1	8	1	7	1
Communications Officer	2		2		3	
Total:	11	1	11	1	11	1



Police Dispatch	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$673,935	$ 718,197	$ 830,255	$ 853,755	$ 23,500	2.8%
Purchased Contracted Services	35,428	39,254	40,940	40,740	(200)	0%
Supplies	30,740	58,306	7,496	6,410	(1,086)	-14%
Machinery & Equipment	3,931	2,450	2,742	4,000	1,258	46%
Total:	$744,034	$ 818,206	$ 881,433	$ 904,905	$ 23,472	2.7%







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

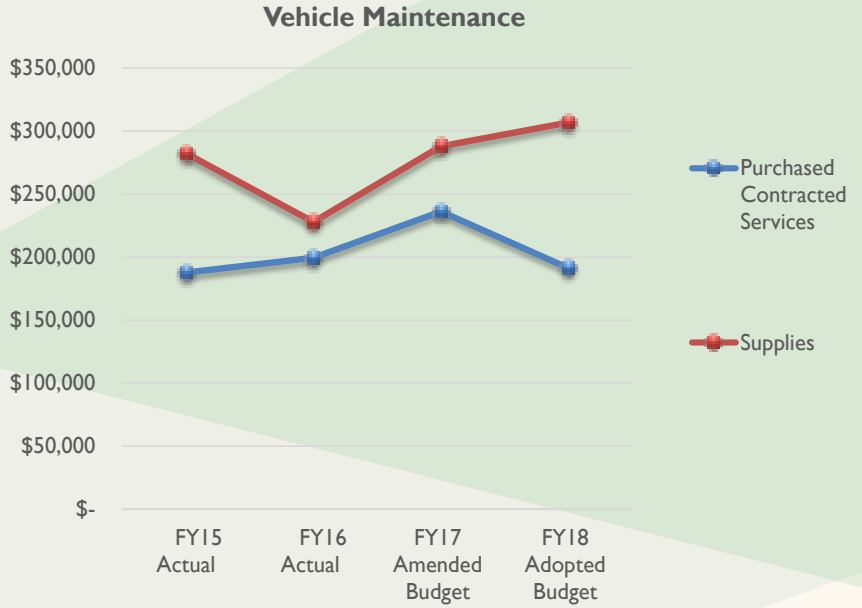
The City of Duluth Police Fleet Maintenance Unit is responsible for the purchase and additional equipment installation for all new police vehicles, along with overseeing the vehicle preventive maintenance program to ensure vehicles are inspected, maintained, and repaired on a regular basis. This unit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

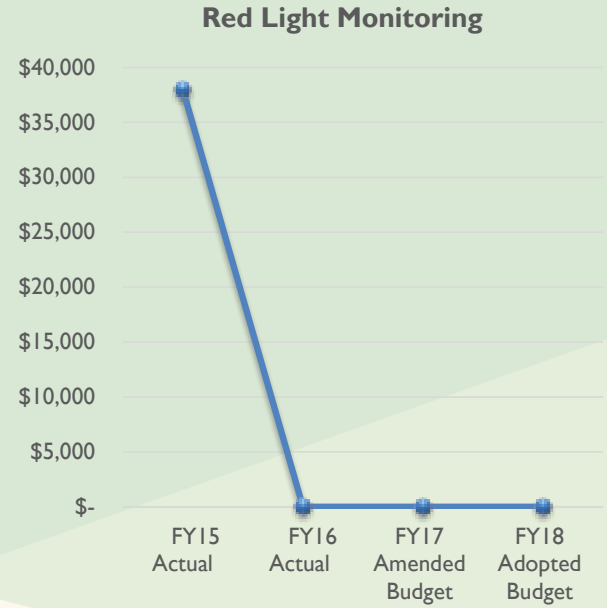
Objectives

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
Ongoing	Complete upgrades to Camera Systems, Satellite TV and incident command software in the Mobile Command Unit to assure the vehicles readiness
FY 17-18	Continue upgrades to the communication system in the mobile command unit to assure vehicle readiness
FY 17-18	Develop long term vehicle replacement schedule for police vehicles based on recent voter approved 6 year Special Purpose Local Option Sales Tax
FY 17-18	Work to reduce overall vehicle repair cost due to accidents through improve driver's training

Vehicle Maintenance Division	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 187,753	$ 199,460	$ 236,078	$ 191,281	$ (44,797)*	-19%
Supplies	282,332	227,817	287,888	306,738	18,850	7%
Total:	$ 470,085	$ 427,278	$ 523,966	$ 498,019	$ (25,947)	-5%

*reflects completion of equipment lease contract





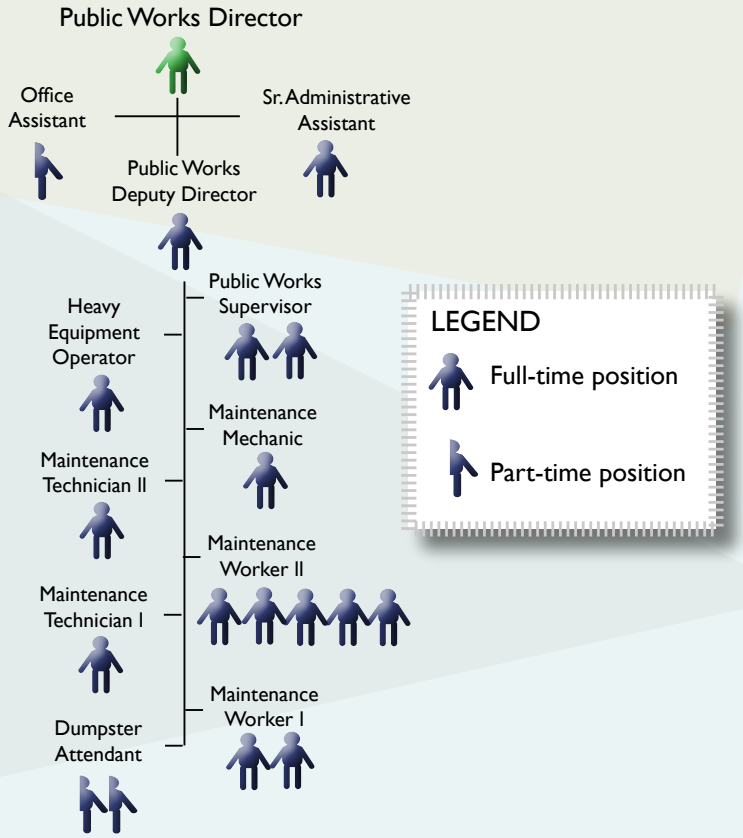
Red Light Monitoring	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 38,000	$ -	$ -	$ -	$ -	NA
Total:	$ 38,000	$ -	$ -	$ -	$ -	NA

PORTION OF $21M GENERAL FUND BUDGET

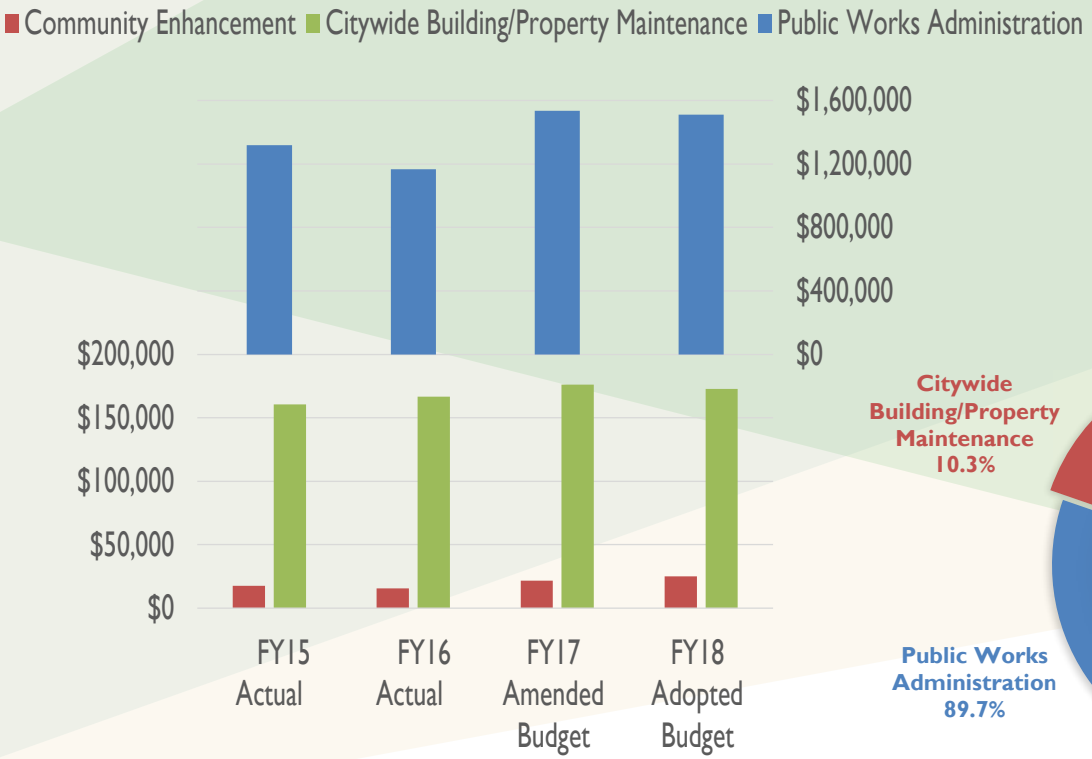




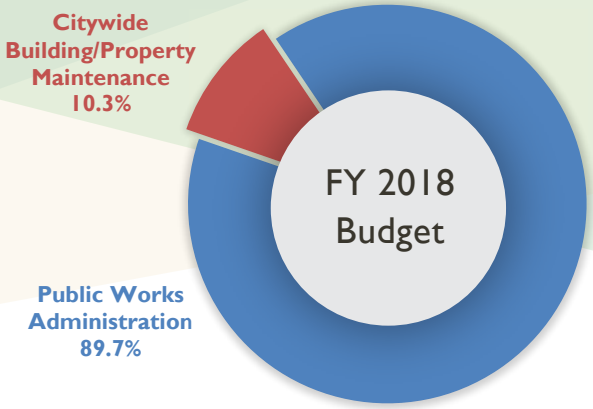
Functions	Includes the operations of Public Works Administration, Community Enhancement, and Citywide Building/Property Maintenance
Positions	16 full time and 3 part time
Current FY 2017 Budget	$1,732,307
Adopted FY 2018 Budget	$1,710,148
Change from PY Budget	$(22,159)
Notable FY 2018 Budget Item	•Eliminated one part time Maintenance Worker I position •Purchase of a front end attachment for the new tractor $13,000 •Establish funding for Sidewalk Assessment Plan to eliminate trip hazards $28,000 •Renovate outside storage at Public Works complex $60,000



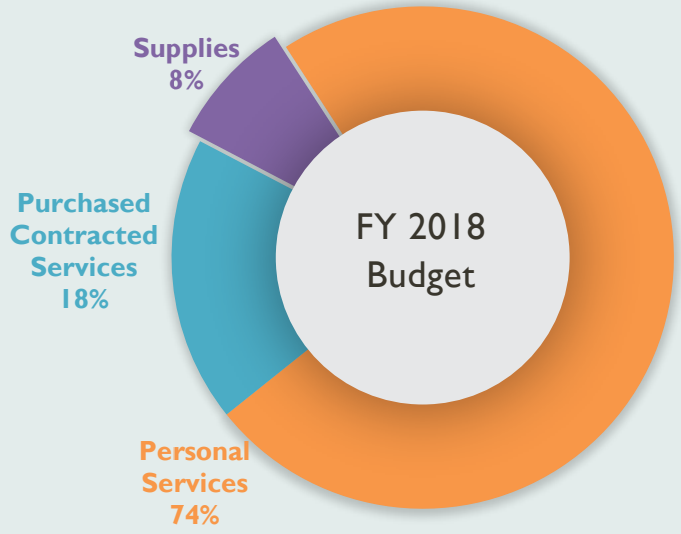
Public Works	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Public Works Administration	$ 1,320,051	$ 1,167,081	$ 1,534,521	$ 1,512,355	$ (22,166)	-1.4%
Community Enhancement	17,472	15,703	21,550	24,950	3,400	15.8%
Citywide Building/Property Maintenance	160,585	166,529	176,236	172,843	(3,393)	-1.9%
Total:	$ 1,498,108	$ 1,349,312	$ 1,732,307	$ 1,710,148	$ (22,159)	-1.3%

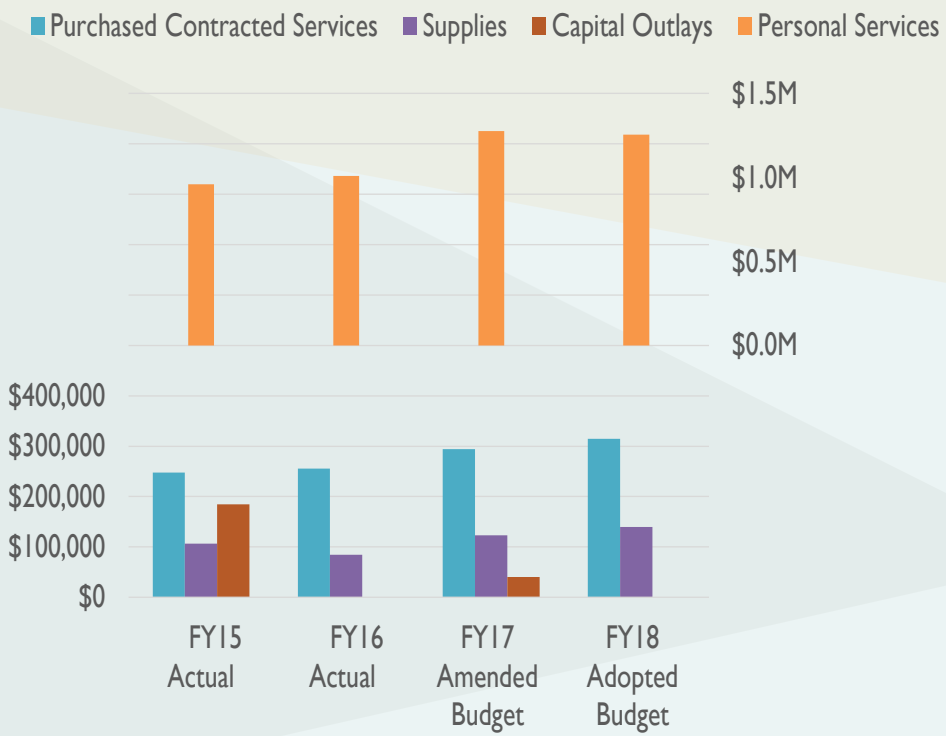






Public Works	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 959,867	$ 1,009,556	$ 1,275,544	$ 1,255,709	$ (19,835)	-1.6%
Purchased Contracted Services	247,268	255,111	293,793	314,759	20,966	7.1%
Supplies	106,518	84,645	122,970	139,680	16,710	13.6%
Capital Outlays	184,456	-	40,000	-	(40,000)	-100.0%
Total:	$ 1,498,108	$ 1,349,312	$ 1,732,307	$ 1,710,148	$ (22,159)	-1.3%





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 17-18	Create new policies and procedures for the veteran markers program establishing dates when marker will be displayed and their location, procedures for verifying eligibility and removal when ineligible
FY 17-18	Implement Sidewalk Assessment Plan to assess the condition of sidewalks through the City and a plan for upgrading them and for filling in gaps in current network
FY 17-18	Repair reindeer and sleigh for annual Christmas display
FY 17-18	Complete Phase II renovations to the Public Works facility focusing on exterior buildings and outside storage



Public Works	FY16		FY17		FY18	
	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		1		2	
Senior Administrative Assistant	1		1		1	
Heavy Equipment Operator	1		1		1	
Maintenance Mechanic	1		1		1	
Maintenance Worker II	5		5		5	
Maintenance Worker I	1	1	3	1	2	
Maintenance Technician I	2		1		1	
Maintenance Technician II	1		1		1	
Office Assistant		1		1		1
Dumpster Attendant		2		2		2
Total Public Works:	16	4	16	4	16	3

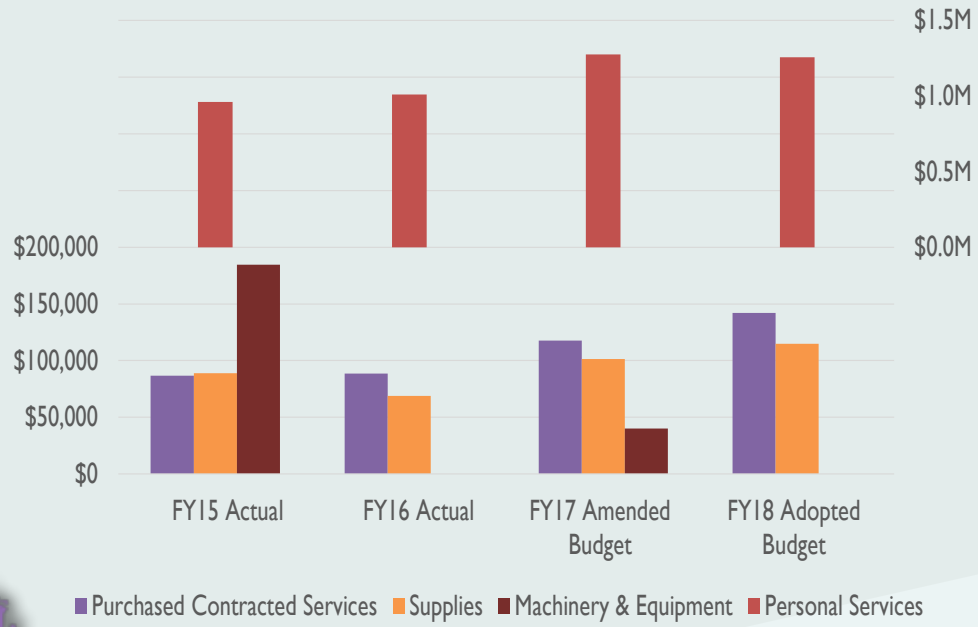


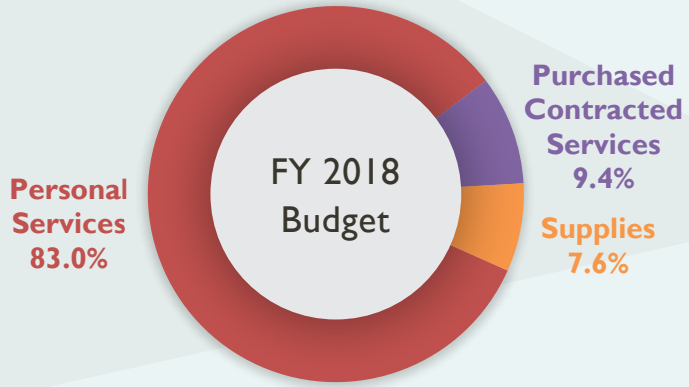


Public Works Administration	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Personal Services	$ 959,867	$1,009,556	$1,275,544	$1,255,709	$ (19,835)*	-1.6%
Purchased Contracted Services	86,683	88,583	117,557	141,916	24,359**	20.7%
Supplies	89,046	68,942	101,420	114,730	13,310	13.1%
Machinery & Equipment	184,456	-	40,000	-	(40,000)	-100.0%
Total	$1,320,051	$1,167,081	$1,534,521	$1,512,355	$ (22,166)	-1.4%

*Eliminated 1 part time Maintenance Worker I position

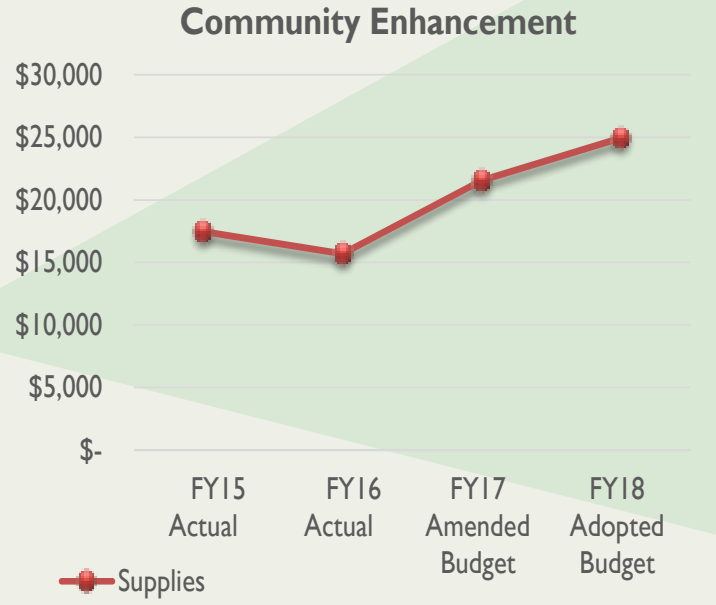
**Added Professional Services budget for Sidewalk Assessment Plan

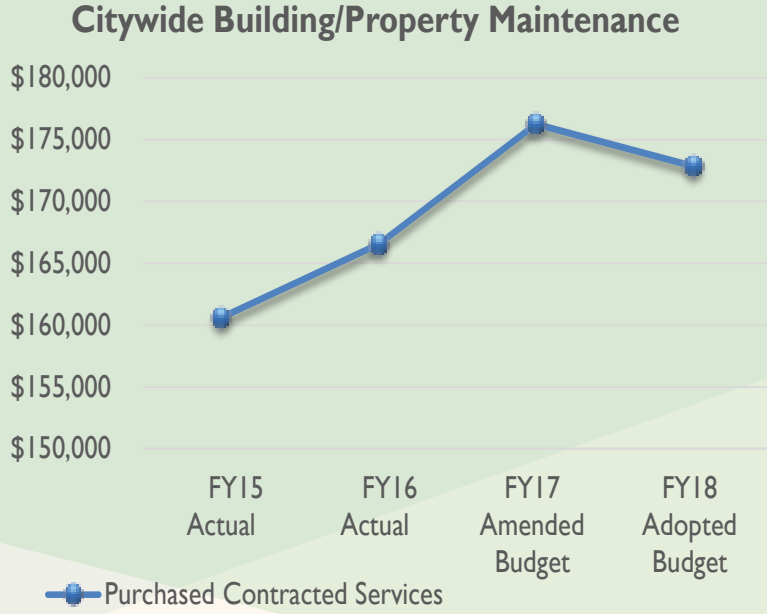




Community Enhancement	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Supplies	$ 17,472	$ 15,703	$ 21,550	$ 24,950	$ 3,400*	15.8%
Total:	$ 17,472	$ 15,703	$ 21,550	$ 24,950	$ 3,400	15.8%

*increased budget for repairs and maintenance of holiday decorations







Citywide Building/Property Maintenance	FY15 Actual	FY16 Actual	FY17 Amended Budget	FY18 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$160,585	$ 166,529	$ 176,236	$172,843	$ (3,393)	-1.9%
Total:	$160,585	$ 166,529	$ 176,236	$172,843	$ (3,393)	-1.9%


Pride in Old and New
City of Duluth, GA
Financial Forecast

Ten Year Financial Forecast

With City's growing Budget that incorporates ongoing and future developments throughout the City, it started preparing a 10 year forecast a couple of years ago to assist the Council and staff members with making decisions on allocating the current and future year's financial resources as well as to assist in the development of a strategy for long-term sustainability. The financial forecast was developed by taking into various factors, including population growth based on government census data, historical financial and non-financial data trends, current local and national economic conditions, staff knowledge along with the assistance of a local economist for the development of the forecast models.

Revenue Assumptions

The City's General Fund revenues come from a variety of sources, but over 90% of the revenue comes from 15 major sources. For this reason, an in-depth analysis was completed on each of the major revenue sources and the other 10% were forecast using the Consumer Price Index. Among the major sources are property taxes, motor vehicle taxes, franchise taxes, occupational taxes, insurance premium taxes, commercial and residential building permits, police fines, alcohol beverage taxes, recreational camps fees and garbage bag rebates. Property tax projections were based on a 2.6% historical reassessment growth from 2007 to 2016, plus projected new construction and the current millage rate. Occupational taxes were based on recent growth of 5.26% from 2013 to 2016, plus current applications and available retail and commercial space. Due to the large historical changes in commercial and residential building permit revenue, projections were largely based on planning applications, current activity and some historical growth. A variety of factors including staff knowledge, local and regional economic conditions, historical data trends and the Consumer Price Index were factors used to forecast the other revenue sources. The overall Revenue is projected to grow at an average rate of 3.3% for the first 3 years and at 2.3% average for the rest of the 10 year forecast period.

Expenditure Assumptions

As with most private business and other governments, the largest expenditure for the City is employee salaries and benefits. These two categories account for over 63% of the total General Fund expenditures. Forecasting of these expenditures is based on three main components, including forecast future staffing needs, future wages increases based on annual performance reviews and future increases in health insurance and other related benefits. Future staffing needs were projected based on population projections and maintaining current staffing ratios as the population increases. The population is projected to grow from 30,166 in fiscal year 2017 to 32,210 in fiscal year 2026. Wages increases were based on current and past trends with a projected average increase of 3% during the forecast period. Insurance and retirement benefits were reviewed on an individual bases. Based on the analysis and recent changes in health insurance, it was determined that medical insurance increase by an average of 10% and other insurance benefits increase by an average of 2%. Retirement benefits are projected to continue at current funding levels over the forecast period. Other operating costs have been inflated by 2.3% in fiscal year 2018, increasing to 2.4% by fiscal year 2020 and then continuing at this percentage through the end of the forecast. Although staffing changes have been built into the forecast, they are not automatic additions, but will continue to be monitored and evaluated annually. The overall Expenditure is expected to increase at an average rate of 2.0% for the first 5 years and at 6.0% average for the following 5 years of the 10 year forecast period.

GENERAL FUND 10 YEAR FINANCIAL FORECAST

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Revenues										
Property Taxes	$ 7,360,446	$ 7,813,682	$ 8,078,890	$ 8,427,360	$ 8,772,524	$ 9,021,788	$ 9,276,510	$ 9,536,832	$ 9,779,889	$ 10,029,167
Court fines	1,816,665	1,837,757	1,856,508	1,873,154	1,887,914	1,900,987	1,912,555	1,922,783	1,931,819	1,939,797
Franchise Tax	2,047,205	2,088,149	2,129,912	2,172,511	2,215,961	2,260,280	2,305,486	2,351,595	2,398,627	2,446,600
Insurance Premium Tax	1,660,312	1,706,472	1,748,165	1,785,700	1,819,393	1,849,561	1,876,512	1,900,542	1,921,929	1,940,936
Intergovernmental Revenue	1,150,400	1,164,689	1,181,080	29,365	-	-	-	-	-	-
Occupational Tax	1,088,752	1,146,021	1,206,301	1,269,753	1,336,542	1,406,844	1,480,844	1,558,736	1,640,726	1,727,028
Motor Vehicle Title Ad valorem	600,093	611,935	622,546	632,034	640,498	648,036	654,738	660,689	665,966	670,641
Alcohol Beverage Tax	623,471	640,304	657,593	675,348	693,582	712,309	731,541	751,293	771,577	792,410
Gwinnett Co Motor Veh Taxes	128,195	97,708	74,472	56,761	43,262	43,262	43,262	43,262	43,262	43,262
Garbage Bag Rebate	187,856	190,037	191,976	193,697	195,223	196,575	197,771	198,829	199,764	200,589
Camps	115,623	117,463	119,106	120,570	121,872	123,029	124,055	124,964	125,769	126,481
Transfer from Police Tech Func	82,920	82,920	82,920	82,920	82,920	82,920	82,920	82,920	82,920	82,920
Building Permits Commercial	401,706	213,066	113,919	116,512	119,164	121,876	124,650	127,487	130,389	133,357
Building Permits Residential	152,571	252,441	264,376	176,376	126,376	62,308	62,308	62,308	62,308	62,308
Other Revenue Sources	1,600,116	1,625,533	1,652,652	1,688,646	1,725,504	1,763,247	1,801,895	1,841,472	1,881,998	1,923,496
Total Revenues	$ 19,016,330	$ 19,588,178	$ 19,980,416	$ 19,300,704	$ 19,780,735	$ 20,193,022	$ 20,675,048	$ 21,163,712	$ 21,636,944	$ 22,118,992
Expenditures										
Salaries & Wages	$ 8,909,576	$ 9,108,303	$ 9,378,139	$ 9,771,675	$ 10,156,272	$ 10,579,565	$ 10,892,294	$ 11,292,443	$ 11,626,089	$ 12,080,285
Employee Benefits	3,384,437	3,628,208	3,913,494	4,215,061	4,405,029	4,592,495	4,808,310	5,139,447	5,516,592	5,911,185
Prof, Tech, Maint Services	708,176	677,177	692,752	709,378	726,403	743,836	761,688	779,969	798,688	817,857
Repairs & Maintenance	488,591	512,298	524,081	536,659	549,539	562,728	576,233	590,063	604,224	618,725
Equipment Rental/Leases	187,665	191,982	196,397	201,111	205,937	210,880	215,941	221,123	226,430	231,865
Property Liability Insurance	338,136	345,754	353,548	361,868	370,388	379,112	388,045	397,193	406,561	416,153
Purchased Services	677,529	693,112	709,054	726,071	743,497	761,341	779,613	798,323	817,483	837,103
Travel & Training	120,048	122,809	125,633	128,649	131,736	134,898	138,135	141,451	144,845	148,322
Supplies	208,319	216,179	218,082	226,388	228,750	237,312	239,935	248,766	251,664	260,776
Utilities & Fuel	989,122	1,011,872	1,035,145	1,059,988	1,085,428	1,111,478	1,138,154	1,165,469	1,193,440	1,222,083
Computers/Equip/Vehicles	459,474	347,180	351,620	360,059	346,345	354,658	385,524	394,777	380,811	389,950
Advertising/Promotions	425,568	435,356	445,369	456,058	467,004	478,212	489,689	501,441	513,476	525,799
Other Expenditures	114,309	116,939	119,628	122,499	125,439	128,450	131,533	134,689	137,922	141,232
Operating Transfers Out	2,576,902	2,177,417	2,182,275	2,014,772	2,014,846	1,345,609	1,347,847	1,344,291	320,000	4,797,000
Total Expenditures	$ 19,587,852	$ 19,584,585	$ 20,245,218	$ 20,890,235	$ 21,556,613	$ 21,620,572	$ 22,292,940	$ 23,149,446	$ 22,938,226	$ 28,398,335
Change in Fund Balance	$ (571,521)	$ 3,593	$ (264,802)	$ (1,589,530)	$ (1,775,878)	$ (1,427,551)	$ (1,617,892)	$ (1,985,734)	$ (1,301,283)	$ (6,279,343)
Beginning Fund Balance	11,034,248	10,462,727	10,466,319	10,201,517	8,611,987	6,836,109	5,408,558	3,790,666	1,804,932	503,649
Ending Fund Balance	$ 10,462,727	$ 10,466,319	$ 10,201,517	$ 8,611,987	$ 6,836,109	$ 5,408,558	$ 3,790,666	$ 1,804,932	$ 503,649	$ (5,775,694)

Population to Employee Ratio

		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Population		30,166	30,516	30,827	31,104	31,349	31,566	31,758	31,928	32,078	32,210
Employees											
Departments:	Range:										
City Managers Office		2	2	2	2	2	2	2	2	2	2
Employee per 1,000 population	.05 to .10	0.07	0.07	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06
City Clerk		18.5	18.5	19	19	19.5	19.5	19.5	19.5	20.5	20.5
Employee per 1,000 population	.55 to .65	0.61	0.61	0.62	0.61	0.62	0.62	0.61	0.61	0.64	0.64
Municipal Court		9	9	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5
Employee per 1,000 population	.29 to .35	0.30	0.29	0.31	0.31	0.30	0.30	0.30	0.30	0.30	0.29
Police-total		82.5	82.5	84	85	86	86	87	87	88	88
Employee per 1,000 population	2.55 to 2.95	2.73	2.70	2.72	2.73	2.74	2.72	2.74	2.72	2.74	2.73
Public Works		18	18	18	18	19	19	19	19	19	19
Employee per 1,000 population	.53 to .63	0.60	0.59	0.58	0.58	0.61	0.60	0.60	0.60	0.59	0.59
Cultural Recreation		18.5	18.5	18.5	19	19	19	19.5	19.5	19.5	19.5
Employee per 1,000 population	.50 to .70	0.61	0.61	0.60	0.61	0.61	0.60	0.61	0.61	0.61	0.61
Community Development		13.5	13.5	13.5	14	14	14	14	14	14	14.5
Employee per 1,000 population	.40 to .50	0.45	0.44	0.44	0.45	0.45	0.44	0.44	0.44	0.44	0.45
Total Employees		162	162	164.5	166.5	169	169	170.5	170.5	172.5	173
Employee per 1,000 population		5.37	5.31	5.34	5.35	5.39	5.35	5.37	5.34	5.38	5.37
Population change per year		393	350	311	276	245	217	192	170	150	132
Employee change per year		-1.5	0	2.5	2	2.5	0	1.5	0	2	0.5

Operating Impacts by Capital Projects

PROJECT	FUND	OPERATING IMPACTS
Transportation and Infrastructure Improvements (ST-32)	320025	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.
SR 120 Realignment (CD-46)	320013	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.
Hospital Connector Road/George Rogers Avenue (CD-47)	390003	This new roadway will be added to the list of streets that the Department of Public Works maintains. Minimal impact.
Davenport Road improvements (CD-55)	390003	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.
Buford Highway Medians (CD-60)	340002	Landscaping installed within the Buford Highway medians will require ongoing maintenance costs.
The Block (CD-64)	320030	Additional operating costs can be expected for the upkeep of the hardscape and landscape.
Pleasant Hill/Buford Highway Intersection (CD-65)	320034	Maintenance of landscaping installed within the interchange will require ongoing utility and landscaped maintenance costs.
Abbotts Bridge Road Improvements (CD-66)	320032	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.
Western Gwinnett Bikeway Phase III (CD-67)	320033	Maintenance costs will be approximately $1,000 annually, to be budgeted by the Department of Public Works.
Downtown Detention Facility (CD-68)	350005	Maintenance costs will be approximately $2,500 annually, to be budgeted in the Stormwater Utility Fund.
Scott Hudgens Park (PK-27)	320012	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.
Rogers Bridge Park (PK-33)	320026	Additional utilities and maintenance cast for Dog Park and Canoe Launch included in budget. Additiona utilities and supplies for restroom will be required. No additional cost for bridge rehabilitation.
WP Jones Activity Building (PK-34)	320023	Operating impact minimal. Heating, cooling and electric for porch area.
Bunten Road Facility (PK-35)	320028	Over heating and cooling cost are expected to decrease by about 8% due to efficiency of the new HVAC system.
Park Improvements (PK-36)	320031	No additional operating costs are associated with this project. The upgrades to the park infrastructure may reduce operating costs.
City Master Park Plan (PK-37)	320015	No additional operating costs are associated with this project.
Taylor Park Playground (PK-38)	320017	Normal maintenance of the play ground area, already included in the operating budget.
SPLOST Vehicles (PD-20)	320027	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.
Police Capital Projects (PD-21)	320029	Software support contract and camera replacement estimated to be $150,000 annually once system is fully installed.
Water/Sewer Improvements on Buford Highway (CD-62)	320022	No additional operating costs are associated with this project.
Downtown Parking (CA-24)	320019	A minimal increase in maintenance costs can be expected.

Summary of Operating Impacts by Capital Projects
Five-Year Planning

Transportation	Fund	FY18	FY19	FY20	FY21	FY22	Total
Transportation and Infrastructure Improvements (ST-32)	320025	$ -	$ -	$ -	$ -	$ -	$ -
SR 120 Realignment (CD-46)	320013	-	1,150	1,150	1,150	1,150	$ 4,600
Hospital Connector Road/George Rogers Avenue (CD-47)	390003	-	-	1,100	1,100	1,100	$ 3,300
Davenport Road improvements (CD-55)	390003	-	-	-	-	550	$ 550
Buford Highway Medians (CD-60)	340002	-	2,500	2,500	2,500	2,500	$ 10,000
The Block (CD-64)	320030	3,000	6,500	6,500	6,500	6,500	$ 29,000
Pleasant Hill/Buford Highway Intersection (CD-65)	320034	-	-	-	15,000	15,000	$ 30,000
Abbotts Bridge Road Improvements (CD-66)	320032	-	-	600	600	600	$ 1,800
Western Gwinnett Bikeway Phase III (CD-67)	320033	-	-	1,000	1,000	1,000	$ 3,000
Downtown Detention Facility (CD-68)	350005	-	2,500	2,500	2,500	2,500	$ 10,000
		$ 3,000	$ 12,650	$ 15,350	$ 30,350	$ 30,900	$ 92,250
Recreation Facilities		**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**Total**
Scott Hudgens Park (PK-27)	320012	$ 600	$ 600	$ 600	$ 3,100	$ 3,100	$ 8,000
Rogers Bridge Park (PK-33)	320026	5,000	5,000	5,000	5,000	7,500	$ 27,500
WP Jones Activity Building (PK-34)	320023	$0	$650	$650	$650	$650	$ 2,600
Bunten Road Facility (PK-35)	320028	$0	$ (4,000)	$ (4,000)	$ (4,000)	$ (4,000)	$ (16,000)
Park Improvements (PK-36)	320031	$0	$0	$0	$0	$0	$ -
City Master Park Plan (PK-37)	320015	$0	$0	$0	$0	$0	$ -
Taylor Park Playground (PK-38)	320031	$0	$0	$0	$0	$0	$ -
		$ 5,600	$ 2,250	$ 2,250	$ 4,750	$ 7,250	$ 22,100
Public Safety		**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**Total**
SPLOST Vehicles (PD-20)	320027	$ -	$ -	$ -	$ -	$ -	$ -
Police Capital Projects (PD-21)	320029	-	50,000	90,000	130,000	150,000	$ 420,000
		$ -	$ 50,000	$ 90,000	$ 130,000	$ 150,000	$ 420,000
Sewer		**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**Total**
Water/Sewer Improvements on Buford Highway (CD-62)	320022	$ -	$ -	$ -	$ -	$ -	$ -
Parking Facilities		**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**Total**
Downtown Parking (CA-24)	320019	$ 1,150	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 9,150
Total Projected Operating Impacts of Capital Projects		**$ 9,750**	**$ 66,900**	**$ 109,600**	**$ 167,100**	**$ 190,150**	**$ 543,500**


City of Duluth, GA
Other Governmental Funds
SCOTT HUDGENS
W.P. JONES
ROGERS BRIDGE
ChattaPoochie

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	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 206 - Greenspace Program					
EXPENSE					
206-6220-522149	Landscaping	$ -	$ 59,467	$ 59,467	$ -
EXPENSE TOTALS		-	59,467	59,467	-
REVENUE TOTALS		-	-	-	-
EXPENSE TOTALS		-	59,467	59,467	-
Fund 206 - Greenspace Program Totals		$ -	$ (59,467)	$ (59,467)	$ -

City of Duluth

Landscaping/Tree Fund

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 207 - Landscaping/Tree Fund					
EXPENSE					
207-4226-522149	Landscaping	$ -	$ 3,779	$ 3,779	$ -
EXPENSE TOTALS		-	3,779	3,779	-
REVENUE TOTALS		-	-	-	-
EXPENSE TOTALS		-	3,779	3,779	-
Fund 207 - Landscaping/Tree Fund Totals		$ -	$ (3,779)	$ (3,779)	$ -

City of Duluth

Sidewalk Fund

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 208 - Sidewalk Fund					
EXPENSE					
208-541400	Infrastructure	$ -	$ -	$ 8,000	$ 8,000
EXPENSE TOTALS		-	-	8,000	8,000
REVENUE TOTALS		-	-	-	-
EXPENSE TOTALS		-	-	8,000	8,000
Fund 208 - Sidewalk Fund Totals		$ -	$ -	$ (8,000)	$ (8,000)

City of Duluth

Public Art Fund

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 209 - Public Art					
REVENUE					
209-371005	Donations	$ -	$ -	$ 20,343	$ 20,000
209-391210	Transfer From Fund 100	30,000	9,000	-	-
REVENUE TOTALS		30,000	9,000	20,343	20,000
EXPENSE					
209-6170-521300	Technical Services	30,000	9,000	22,293	1,000
209-6170-522210	General Repairs	-	-	-	5,000
209-6170-522320	Equipment Rental	-	-	605	-
209-6170-523301	Advertising/Promotions	-	-	341	-
209-6170-531104	Supplies	-	-	60	-
209-6170-541200	Site Improvements	-	-	22,124	30,000
EXPENSE TOTALS		30,000	9,000	45,423	36,000
REVENUE TOTALS		30,000	9,000	20,343	20,000
EXPENSE TOTALS		30,000	9,000	45,423	36,000
Fund 209 - Public Art Totals		$ -	$ -	$ (25,080)	$ (16,000)

City of Duluth

Federal Drug Fund

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 210 - Police Federal Drug Fund					
EXPENSE					
210-3210-531603	Police Equipment	$ -	$ -	$ 727	$ 727
210-3210-611000	Transfer to Fund 100	(2,564)	-	-	-
EXPENSE TOTALS		(2,564)	-	727	727
REVENUE TOTALS		-	-	-	-
EXPENSE TOTALS		(2,564)	-	727	727
Fund 210 - Police Federal Drug Fund Totals		$ 2,564	$ -	$ (727)	$ (727)

City of Duluth

State Drug Fund

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 211 - Police State Drug Fund					
REVENUE					
211-351360	Sale of Confiscated Property	$ 15,544	$ 48,725	$ 40,000	$ 5,000
211-361000	Interest Income - Checking	-	0	-	1
211-389000	Miscellaneous Revenue	20	-	-	-
REVENUE TOTALS		15,564	48,725	40,000	5,001
EXPENSE					
211-3210-531603	Police Equipment	2,585	3,619	76,524	22,757
211-3210-571000	Intergovernmental Expenditures	2,362	475	3,000	-
211-3210-611000	Transfer to Fund 100	11,510	5,578	8,476	8,476
EXPENSE TOTALS		16,457	9,672	88,000	31,233
REVENUE TOTALS		15,564	48,725	40,000	5,001
EXPENSE TOTALS		16,457	9,672	88,000	31,233
Fund 211 - Police State Drug Fund Totals		$ (893)	$ 39,053	$ (48,000)	$ (26,232)

City of Duluth

Rental Vehicle Tax Fund

Account Number		Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 280 - Rental Motor Vehicle Tax Fund						
	REVENUE					
280-314400		Excise Tax Rental Motor Veh	$ 46,311	$ 49,547	$ 47,400	$ 51,600
280-371005		Donations	-	60,000	-	-
280-383005		Insurance Claims Reimbursements	-	3,025	-	-
	REVENUE TOTALS		46,311	112,572	47,400	51,600
	EXPENSE					
280-7550-531103		Signs/Banners	32,324	97,902	-	-
280-9000-611042		Transfer to Fund 700 DDA	-	50,000	50,000	50,000
	EXPENSE TOTALS		32,324	147,902	50,000	50,000
REVENUE TOTALS			46,311	112,572	47,400	51,600
EXPENSE TOTALS			32,324	147,902	50,000	50,000
Fund 280 - Rental Motor Vehicle Tax Fund Totals			$ 13,987	$(35,331)	$ (2,600)	$ 1,600

City of Duluth

Police Technology Fund

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 281 - Police Technology Fund					
REVENUE					
281-391276	Transfer from Fund 745	$ 111,581	$ 93,338	$ 110,000	$ 110,000
REVENUE TOTALS		111,581	93,338	110,000	110,000
EXPENSE					
281-9000-611000	Transfer to Fund 100	100,000	112,000	100,000	90,000
EXPENSE TOTALS		100,000	112,000	100,000	90,000
REVENUE TOTALS		111,581	93,338	110,000	110,000
EXPENSE TOTALS		100,000	112,000	100,000	90,000
Fund 281 - Police Technology Fund Totals		$ 11,581	$(18,662)	$ 10,000	$ 20,000

City of Duluth

Mounted Patrol Fund

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 580 - Mounted Patrol					
EXPENSE					
580-3230-611040	Transfer to COPS 581	$ -	$ -	$ 2,997	$ -
EXPENSE TOTALS		-	-	2,997	-
REVENUE TOTALS		-	-	-	-
EXPENSE TOTALS		-	-	2,997	-
Fund 580 - Mounted Patrol Totals		$ -	$ -	$ (2,997)	$ -

City of Duluth

COPS Fundraiser Fund

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 581 - COPS Fundraiser/Donations					
REVENUE					
581-371005	Donations	$ 10,850	$ 2,550	$ 5,000	$ 4,100
581-391274	Transfer frm Fd 580 Mount Patrol	-	-	2,997	-
REVENUE TOTALS		10,850	2,550	7,997	4,100
EXPENSE					
581-3210-531104	Supplies	-	-	3,000	3,000
581-3210-531603	Police Equipment	45,974	-	43,928	43,560
581-3225-531104	Supplies	6,463	2,126	3,072	3,072
EXPENSE TOTALS		52,437	2,126	50,000	49,632
REVENUE TOTALS		10,850	2,550	7,997	4,100
EXPENSE TOTALS		52,437	2,126	50,000	49,632
Fund 581 - COPS Fundraiser/Donations Totals		$ (41,587)	$ 424	$ (42,003)	$ (45,532)

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	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 506 - Stormwater Utility					
	REVENUE				
506-319100	Interest on Delinquent Taxes/Fees	$ 3,966	$ 5,251	$ 2,100	$ 2,100
506-319101	Tax/Fee Penalty	3,987	2,944	3,500	4,200
506-338100	Intergovernmental Revenue	-	100,000	-	-
506-344260	Stormwater Utility Charges	772,596	-	825,236	-
506-344261	Stormwater Utility Charges - 2011	(1,042)	620	-	-
506-344262	Stormwater Utility Charges - 2012	(1,194)	-	-	-
506-344263	Stormwater Utility Charges - 2013	1,471	(22)	-	-
506-344264	Stormwater Utility Charges - 2014	(1,581)	(977)	-	-
506-344265	Stormwater Utility Charges 2015	-	782,250	-	-
506-344267	Stormwate Utility Charges 2017	-	-	-	860,000
506-389065	401A Employee Forfeitures	-	963	-	-
	REVENUE TOTALS	$ 778,203	$ 891,029	$ 830,836	$ 866,300

City of Duluth

Stormwater Utility Fund

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
EXPENSE					
506-4320-511000	Salaries & Wages	$ 152,248	$ 181,805	$ 107,309	$ 146,991
506-4320-511101	Part Time Salaries & Wages	2,122	-	-	-
506-4320-511300	Overtime	788	820	3,004	3,109
506-4320-512100	Group Insurance	33,219	53,648	56,101	46,419
506-4320-512200	FICA Tax	12,258	13,795	11,055	11,483
506-4320-512400	Retirement Contrib/Pension	6,446	11,781	14,218	15,585
506-4320-521200	Professional Services	26,634	47,255	135,290	101,270
506-4320-521300	Technical Services	24,098	7,734	60,370	30,000
506-4320-522202	Vehicle Repairs/Maintenance	589	1,935	5,000	1,000
506-4320-522209	Repairs & Maint - Drainage	887,219	657,800	299,540	456,000
506-4320-522321	Linen/Uniform Rental Service	1,794	2,784	2,000	1,125
506-4320-523203	Cell Phones	1,408	1,968	2,112	1,152
506-4320-523700	Certification/ Educ/Training	4,724	6,594	5,000	5,000
506-4320-531100	Office Supplies	5,461	848	2,000	2,000
506-4320-531104	Supplies	9,858	7,374	10,000	10,000
506-4320-531270	Fuel & Oil	530	100	5,000	2,496
506-4320-542400	Computers	199	-	3,000	7,500
506-4320-552513	Claims - Stormwater	766	6,390	5,000	5,000
506-4320-574000	Bad Debts	-	-	-	7,240
EXPENSE TOTALS		1,170,360	1,002,630	725,998	853,370
REVENUE TOTALS		778,203	891,029	830,836	866,300
EXPENSE TOTALS		1,170,360	1,002,630	725,998	853,370
Fund 506 - Stormwater Utility Totals		$ (392,157)	$ (111,602)	$ 104,838	$ 12,930

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 employe health insurance deductible. The savings resulting from the increased deductible is transferred to this fund and used to reimbursement employees for any health related expenditures above the original $1,000 deductible. It also funds the activities of the Employee Wellness Program.

City of Duluth

Worker's Compensation Fund

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 600 - Worker's Compensation					
REVENUE					
600-361001	Investment Income	$ 4,754	$ 5,023	$ 5,040	$ 4,620
600-391210	Transfer From Fund 100	250,000	250,000	250,000	250,000
REVENUE TOTALS		254,754	255,023	255,040	254,620
EXPENSE					
600-1555-523102	Insurance Workers Comp	40,489	41,600	45,500	45,500
600-1555-552100	Annual Assessments	10,048	16,749	11,700	24,050
600-1555-552200	Claims	99,026	128,107	9,000	9,000
600-1555-552500	Claims - City Manager	-	-	1,000	1,000
600-1555-552501	Claims - City Clerk	-	-	1,000	1,000
600-1555-552502	Claims - Business Office	-	-	1,000	1,000
600-1555-552503	Claims - Marketing & Public Rel	-	1,391	16,000	2,000
600-1555-552504	Claims - Planning & Development	1,210	-	2,500	1,500
600-1555-552505	Claims - Parks & Recreation	43,024	25,654	23,238	15,000
600-1555-552506	Claims - Public Works	9,850	85,598	152,479	20,000
600-1555-552507	Claims - Police Administration	-	-	1,000	1,000
600-1555-552508	Claims - CID	-	231	1,000	1,000
600-1555-552509	Claims - Dispatch	3,475	213	1,000	1,000
600-1555-552510	Claims - Police Support Services	-	-	1,000	1,000
600-1555-552511	Claims - Court	282	-	2,000	2,000
600-1555-552512	Claims - Police Uniform	144,468	108,651	176,000	124,000
EXPENSE TOTALS		351,872	408,195	445,417	250,050
REVENUE TOTALS		254,754	255,023	255,040	254,620
EXPENSE TOTALS		351,872	408,195	445,417	250,050
Fund 600 - Worker's Compensation Totals		$ (97,118)	$(153,171)	$ (190,377)	$ 4,570

City of Duluth

Health Reimbursement Fund

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 601 - Health Reimbursement Account					
REVENUE					
601-391210	Transfer From Fund 100	$ 70,000	$ 70,000	$ 70,000	$ 35,000
REVENUE TOTALS		70,000	70,000	70,000	35,000
EXPENSE					
601-1555-512901	Health & Wellness	-	-	2,006	8,000
601-1555-552101	Administrative Fees	5,646	5,162	5,368	5,640
601-1555-552500	Claims - City Manager	-	-	1,025	1,650
601-1555-552501	Claims - City Clerk	-	2,020	5,430	3,300
601-1555-552502	Claims - Business Office	8,985	8,472	6,500	7,150
601-1555-552503	Claims - Marketing & Public Rel	1,187	1,500	1,348	2,200
601-1555-552504	Claims - Planning & Development	-	873	6,268	4,950
601-1555-552505	Claims - Parks & Recreation	171	6,284	5,005	7,150
601-1555-552506	Claims - Public Works	2,854	3,935	4,277	7,150
601-1555-552507	Claims - Police Administration	1,500	104	71	1,650
601-1555-552508	Claims - CID	2,703	8,411	3,800	3,300
601-1555-552509	Claims - Dispatch	8,226	3,555	7,657	3,300
601-1555-552510	Claims - Police Support Services	2,708	9,422	6,253	9,900
601-1555-552511	Claims - Court	9,000	1,704	6,755	3,850
601-1555-552512	Claims - Police Uniform	11,656	12,667	17,377	16,500
EXPENSE TOTALS		54,635	64,110	79,140	85,690
REVENUE TOTALS		70,000	70,000	70,000	35,000
EXPENSE TOTALS		54,635	64,110	79,140	85,690
Fund 601 - Health Reimbursement Account Totals		$ 15,365	$ 5,890	$ (9,140)	$ (50,690)

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	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 745 - Municipal Court Fund					
REVENUE					
745-351170	Court Fines	$2,975,519	$2,642,825	$ 2,830,862	$ 2,576,085
745-351200	Bonds & Forfeitures	351,643	378,894	365,838	415,855
REVENUE TOTALS		3,327,162	3,021,718	3,196,700	2,991,940
EXPENSE					
745-2000-523801	Software Licenses	14,296	23,871	26,500	26,500
745-2000-572001	Peace Officers A & B	99,035	90,342	98,000	98,000
745-2000-572002	Peace Officer Training	169,150	152,642	165,000	167,000
745-2000-572003	Local Victim Assistance	85,961	80,374	85,500	85,500
745-2000-572004	Georgia Crime Victims	1,222	1,014	1,533	1,980
745-2000-572005	Brain & Spinal Injury	4,387	5,007	7,167	6,880
745-2000-572006	Crime Lab Fee	1,450	1,913	2,500	3,100
745-2000-572007	Jail Construction	172,525	161,675	175,000	175,000
745-2000-572008	County Drug Abuse	20,413	15,611	28,600	28,200
745-2000-572009	IDF	182,778	169,085	176,400	172,980
745-2000-572010	Drivers Education Fund	25,916	22,753	25,500	22,800
745-2000-573001	Cash Bond Refund	139,696	181,940	195,000	294,000
745-2000-611000	Transfer to Fund 100	2,298,752	2,022,155	2,100,000	1,800,000
745-2000-611013	Transfer to 281 Police Tech Fund	111,581	93,338	110,000	110,000
EXPENSE TOTALS		3,327,162	3,021,718	3,196,700	2,991,940
REVENUE TOTALS		3,327,162	3,021,718	3,196,700	2,991,940
EXPENSE TOTALS		3,327,162	3,021,718	3,196,700	2,991,940
Fund 745 - Municipal Court Fund Totals		$ -	$ -	$ -	$ -

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

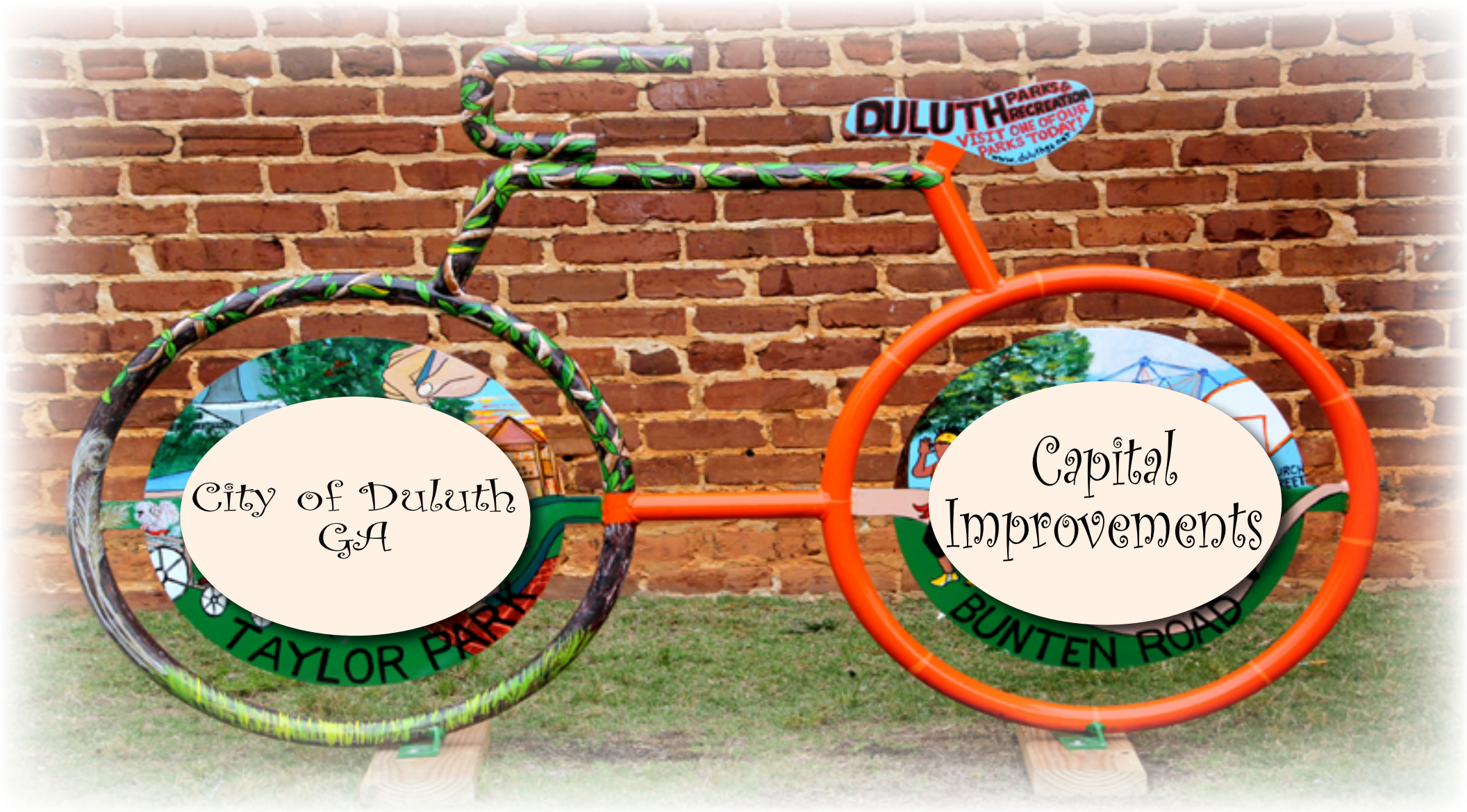
Urban Redevelopment Authority

Account Number		Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 770 - Urban Redevelopment						
	REVENUE					
770-391210		Transfer From Fund 100	$ 999,789	$1,022,812	$ 1,024,190	$ 1,024,874
770-391230		Transfer from SPLOST 2005	14,405	-	-	-
	REVENUE TOTALS		1,014,194	1,022,812	1,024,190	1,024,874
	EXPENSE					
770-582300		Interest Expense	245,500	224,124	174,190	154,874
	EXPENSE TOTALS		245,500	224,124	174,190	154,874
REVENUE TOTALS			1,014,194	1,022,812	1,024,190	1,024,874
EXPENSE TOTALS			245,500	224,124	174,190	154,874
Fund 770 - Urban Redevelopment Totals			$ 768,694	$ 798,688	$ 850,000	$ 870,000

City of Duluth

Downtown Development Authority

Account Number	Description	2015 Actual	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Fund 700 - Downtown Development Authority					
REVENUE					
700-361000	Interest Income - Checking	$ 190	$ 381	$ 300	$ 2,520
700-361001	Investment Income	349	3,526	2,400	300
700-361003	Interest - Dreamland	-	-	-	38,234
700-361004	Interest - Fabric	-	-	-	111,190
700-389000	Miscellaneous Revenue	102,048	101,822	-	-
700-391210	Transfer From Fund 100	828,428	1,608,529	1,354,528	832,546
700-391278	Transfer from Fund 280	-	50,000	50,000	50,000
700-392200	Sale of Property/ Capital Assets	-	23,275	390,000	-
REVENUE TOTALS		931,015	1,787,532	1,797,228	1,034,790
EXPENSE					
700-6191-541200	Site Improvements	106,077	-	-	-
700-7550-521200	Professional Services	-	10,711	37,918	-
700-7550-523301	Advertising/Promotions	57,250	57,909	60,000	-
700-7550-523602	Bank/Credit Card Fees	-	26	1,600	1,600
700-7550-523700	Certification/ Educ/Training	690	-	510	510
700-7550-523850	Contract Labor	104,000	155,000	155,000	215,000
700-7550-582100	Bond Interest	403,685	600,908	389,528	351,246
700-7550-611028	Transfer to SPLOST 2009	-	-	500,000	-
700-7553-541200	Site Improvements	800	-	7,729	15,000
EXPENSE TOTALS		672,502	824,554	1,152,285	583,356
REVENUE TOTALS		931,015	1,787,532	1,797,228	1,034,790
EXPENSE TOTALS		672,502	824,554	1,152,285	583,356
Fund 700 - Downtown Development Authority Totals		$ 258,513	$962,978	$ 644,943	$ 451,434


DULUTH PARKS & RECREATION
VISIT ONE OF OUR PARKS TODAY!
City of Duluth GA
Capital Improvements
TAYLOR PARK
BUNTEN ROAD

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, with the assistance of other support staff, are ranked numerous times by the City Manager, the City Clerk, and the Chief of Police. These ranking are often revised due to available funding, project timelines, and City planned economic and social events. The Mayor and Council consider these employees' rankings and then conduct their own rankings in regular and 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 based on the availability of various federal and state grants, current Special Purpose Local Option Sales Tax collections, private donations and available General Funds. Capital projects not designated for funding are removed 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.

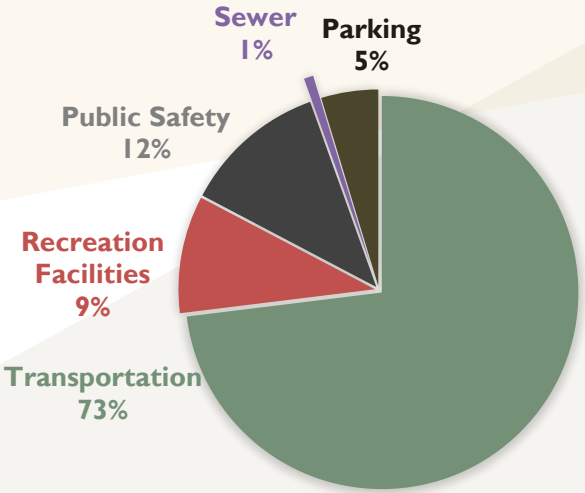
The City operates under a project-length budget for each capital project fund in use by the City. The budgets for capital projects do not lapse at the end of the fiscal year, but remain in effect until project completion or re-appropriation by the Mayor and Council.

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 2018 budget, Transportation capital projects account over $37 million of the total $50 million CIP budget.

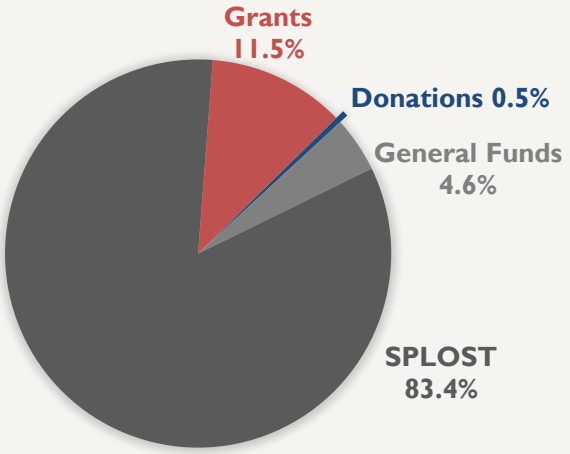


CIPS BY FUNDING



Transportation	$ 37,182,407
Recreation Facilities	4,915,426
Public Safety	6,018,798
Sewer	394,767
Parking	2,388,276
Total	$ 50,899,674

SPLOST	$ 42,469,066
Grants	5,836,499
Donations	250,000
General Funds	2,344,110
Total	$ 50,899,674



CIPS BY CATAGORY

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 2018-2022 five-year capital improvements budget has been developed with the following assumptions:

- The CIP does not include any SPLOST funding beyond the current SPLOST 2017 program.
- The CIP does not include the use of any debt, loans, or bonds.
- Proposed SPLOST 2017 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.



FY 2017 Major Accomplishments

- Completed right of way acquisition and awarded bid for construction of George Rogers Avenue (Hospital Connector)
- Completed update to the City Master Park Plan
- Completed construction of traffic circulation/parking improvements at Scott Hudgens Park
- Completed SR 120 Re-alignment including street re-alignment and resurfacing, new curb and sidewalks, installation of signalized intersection and landscape improvements –will add pedestrian crossing at SR 120 and Hill Street
- Completed 70% of concept design of Pleasant Hill Road/Buford Highway interchange improvements
- Completed Phase II parking improvements on Main Street in front of Coleman STEAM School including adding parking, sidewalks, curb and gutter
- Completed 50% of design for Rogers Bridge Park pedestrian bridge rehabilitation
- Completed design and 75% right of way acquisition for Abbotts Bridge Road east sidewalk improvements
- Completed construction of the public space improvements (parking, plaza and alleyways) at The Block

FY 2018 Goals

- Complete full depth reclamation of Chattahoochee Drive (LMIG 2017 project)
- Complete construction of George Rogers Avenue (Hospital Connector)
- Work with developer to complete construction of the downtown detention facility
- Complete installation of new HVAC system at Bunten Road Park Athletic Building
- Complete installation of new playground play house at Taylor Park Playground
- Award bid and complete Phase I installation of police department citywide camera system
- Complete parking lot improvements to the parking lot behind Pure Taqueria and The Red Clay Music Foundary including milling and resurfacing, upgrading lighting and add dumpster pads
- Complete construction of Buford Highway Medians









City of Duluth
Capital Improvement Projects
5-Year Plan
Summary of Projects

Transportation	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Transportation and Infrastructure Improv. (ST-32)							
Completed	$ 2,480,920	$ -	$ -	$ -	$ -	$ -	$ 2,480,920
Recurring	2,776,468	941,455	450,978	394,361	334,912	272,491	$ 5,170,665
LMIG 2015	-	1,296,534	1,361,361	1,429,429	1,500,900	1,575,945	$ 7,164,170
TOTAL	$ 5,257,387	$ 2,237,989	$ 1,812,339	$ 1,823,790	$ 1,835,812	$ 1,848,436	$ 14,815,754
SR 120 Realignment (CD-46)	$ 3,074,849.32	$ 123,725.54	$ -	$ -	$ -	$ -	$ 3,198,574.86
Hospital Connector Rd/George Rogers Ave (CD-47)	2,026,766	1,390,517	178,746	-	-	-	$ 3,596,028.70
Davenport Road improvements (CD-55)	1,666,490	42,743	128,228	341,942	341,942	-	$ 2,521,344.99
Buford Highway Medians (CD-60)	338,487	691,903	-	-	-	-	$ 1,030,389.81
The Block (CD-64)	4,403,232	92,353	-	-	-	-	$ 4,495,585.00
Pleasant Hill/Buford Highway Intersection (CD-65)	190,547	205,963	669,379	154,472	-	-	$ 1,220,360.00
Abbotts Bridge Road Improvements (CD-66)							
Phase I	287,909	914,818	1,372,227	-	-	-	$ 2,574,954.74
Phase II	-	-	-	-	258,149	774,447	$ 1,032,595.38
TOTAL	$ 287,909	$ 914,818	$ 1,372,227	$ -	$ 258,149	$ 774,447	$ 3,607,550.12
Western Gwinnett Bikeway Phase III (CD-67)	$ 12,500	$ 336,255	$ 336,255	$ -	$ -	$ -	$ 685,009
Downtown Detention Facility (CD-68)	1,459,404	552,407	-	-	-	-	$ 2,011,810
	$ 18,717,571	$ 6,588,673	$ 4,497,174	$ 2,320,204	$ 2,435,903	$ 2,622,883	$ 37,182,407

Continued on next page

City of Duluth
Capital Improvement Projects
5-Year Plan
Summary of Projects

Recreation Facilities		Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Scott Hudgens Park (PK-27)								
Park Circulation & Parking Improvements		$ 763,569	$ -	$ -	$ -	$ -	$ -	$ 763,569
2nd Restroom Facility		-	-	42,927	42,927	-	-	$ 85,853
	TOTAL	$ 763,569	$ -	$ 42,927	$ 42,927	$ -	$ -	$ 849,422
Rogers Bridge Park (PK-33)								
Completed		$ 1,001,818	$ -	$ -	$ -	$ -	$ -	$ 1,001,818
Restroom Facility		-	-	-	190,000	190,000	-	$ 380,000
Rogers Bridge Rehabilitation		247,518	114,350	266,252	-	-	-	$ 628,120
	TOTAL	$ 1,249,336	$ 114,350	$ 266,252	$ 190,000	$ 190,000	$ -	$ 2,009,938
WP Jones Activity Building (PK-34)		$ -	$ 14,299	$ -	$ -	$ -	$ -	$ 14,299
Bunten Road Facility (PK-35)		-	16,880	-	-	-	-	$ 16,880
Park Improvements (PK-36)		1,925,965	-	-	-	-	-	$ 1,925,965
City Master Park Plan (PK-37)		65,923	-					$ 65,923
Taylor Park Playground (PK-38)		29,646	3,355	-	-	-	-	$ 33,000
		$ 4,034,438	$ 148,884	$ 309,179	$ 232,927	$ 190,000	$ -	$ 4,915,426
Public Safety		**Prior Years**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**Total**
SPLOST Vehicles (PD-20)		$ 1,747,384	$ 377,136	$ 540,000	$ 540,000	$ 540,000	$ 540,000	$ 4,284,520
Police Capital Projects (PD-21)		-	334,278	350,000	350,000	350,000	350,000	$ 1,734,278
		$ 1,747,384	$ 711,414	$ 890,000	$ 890,000	$ 890,000	$ 890,000	$ 6,018,798
Sewer		**Prior Years**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**Total**
Water/Sewer Improvements on Buford Hwy (CD-62)		$ 12,020	$ -	$ 191,374	$ 191,374	$ -	$ -	$ 394,767
Parking Facilities		**Prior Years**	**FY18**	**FY19**	**FY20**	**FY21**	**FY22**	**Total**
Downtown Parking (CA-24)								
Completed		$ 954,929	$ -	$ -	$ -	$ -	$ -	$ 954,929
Main St. Parking/Sidewalks Phase I		488,605	-	-	-	-	-	$ 488,605
Main St. Parking/Sidewalks Phase II		918,909	14,213	-	-	-	-	$ 933,122
Downtown Parking - Signage		10,564	1,056	-	-	-	-	$ 11,620
	TOTAL	$ 2,373,007	$ 15,269	$ -	$ -	$ -	$ -	$ 2,388,276
Grand Total		**$26,884,419**	**$ 7,464,239**	**$ 5,887,726**	**$ 3,634,504**	**$ 3,515,903**	**$ 3,512,883**	**$ 50,899,674**



The following section includes a summary of the City's capital projects and a detailed table for each capital project. The table for each capital project provides a description of the project, the project's total budget by funding sources and project cost types, and the project's impact on the operating budget. The project's budget identifies its life-to-date costs and its projected costs over the next 5 years. As indicated on the Summary of Projects, some projects are made up of multiple "sub-projects" or phases. Completed "sub-projects" or phases are combined together and are shown as one total. A detailed table is provided for each "sub-project" or phase and for the project in total.

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

Project Category: Transportation

Project Length: Recurring

Project Description:

Operating Budget Impact:

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 59 to 70.



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	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2005	$ 450,701	$ -	$ -	$ -	$ -	$ -	$ 450,701
SPLOST 2009	1,952,011	-	-	-	-	-	$ 1,952,011
SPLOST 2014	2,188,541	436,555	-	-	-	-	$ 2,625,096
SPLOST 2017	-	1,583,333	1,583,333	1,583,333	1,583,333	1,583,333	$ 7,916,667
Grants (LMIG)	666,134	218,101	229,006	240,456	252,479	265,103	$ 1,871,280
Total	$ 5,257,387	$ 2,237,989	$ 1,812,339	$ 1,823,790	$ 1,835,812	$ 1,848,436	$ 14,815,755

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Completed Projects	$ 2,480,920	$ -	$ -	$ -	$ -	$ -	$ 2,480,920
Recurring	2,776,468	941,455	450,978	394,361	334,912	272,491	$ 5,170,665
LMIG 2015- Howell Ferry Road	-	1,296,534	1,361,361	1,429,429	1,500,900	1,575,945	$ 7,164,170
Total	$ 5,257,387	$ 2,237,989	$ 1,812,339	$ 1,823,790	$ 1,835,812	$ 1,848,436	$ 14,815,754

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

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

Project Category: Transportation

Project Length: Completed

Project Description:

Completed projects include the installation of a traffic signal at the intersection of Peachtree Industrial Blvd. and Chattahoochee Drive and the milling/patching/resurfacing of various streets using LMIG 2016 funding. The full depth reclamation of Brookshire Way (LMIG 2013), Howell Ferry Road (LMIG 2015) and Chattahoochee Drive beginning in September 2017



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	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2005							$ -
SPLOST 2009	$ 1,034,436						$ 1,034,436
SPLOST 2014	780,349						$ 780,349
SPLOST 2017							$ -
Grants (LMIG)	666,134						$ 666,134
Total	$ 2,480,920	$ -	$ -	$ -	$ -	$ -	$ 2,480,920

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Traffic Signal	$ 50,000						$ 50,000
LMIG 2013 (Brookshire Way)	343,328						$ 343,328
LMIG 2014 - 2015	2,087,592						$ 2,087,592
Total	$ 2,480,920	$ -	$ -	$ -	$ -	$ -	$ 2,480,920

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

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

Project Category: Transportation

Project Length: Recurring

Project Description:

Operating Budget Impact:

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 59 (2015 average rating) to 70.



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	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2005	$ 450,701						$ 450,701
SPLOST 2009	917,575						$ 917,575
SPLOST 2014	1,408,192	-					$ 1,408,192
SPLOST 2017		$941,455	$450,978	$394,361	$334,912	$272,491	$ 2,394,197
Grants (LMIG)							$ -
Total	$ 2,776,468	$ 941,455	$ 450,978	$ 394,361	$ 334,912	$ 272,491	$ 5,170,665

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services							$ -
Infrastructure	$ 2,776,468	$ 941,455	$ 450,978	$ 394,361	$ 334,912	$ 272,491	$ 5,170,665
Machinery/Equipment							$ -
Contingency							$ -
Total	$ 2,776,468	$ 941,455	$ 450,978	$ 394,361	$ 334,912	$ 272,491	$ 5,170,665

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): ST-32 Transportation and Infrastructure Improvements (320025) - LMIG 2016 to 2022

Project Category: Transportation

Project Length: 2017 - 2021

Project Description:

This sub-project is for the FY18 patching, milling & resurfacing of Mattison Street, Pine Cone Lane, Savannah Place Drive, Palisade Park Drive, Palisade Park Court, Bridlewood Drive and Risen Star Court. Future projects (FY18 to FY22) will be added when Local Maintenance & Improvement Grant funds are awarded.



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	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2005							$ -
SPLOST 2009							$ -
SPLOST 2014		$ 436,555					$ 436,555
SPLOST 2017		641,878	$ 1,132,355	$ 1,188,973	$ 1,248,421	$ 1,310,842	$ 5,522,469
Grants (LMIG)		218,101	229,006	240,456	252,479	265,103	$ 1,205,145
Total	$ -	$ 1,296,534	$ 1,361,361	$ 1,429,429	$ 1,500,900	$ 1,575,945	$ 7,164,170

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services							$ -
Infrastructure		$ 1,178,667	$ 1,237,601	$ 1,299,481	$ 1,364,455	$ 1,432,678	$ 6,512,882
Machinery/Equipment							$ -
Contingency		117,867	123,760	129,948	136,445	143,268	$ 651,288
Total	$ -	$ 1,296,534	$ 1,361,361	$ 1,429,429	$ 1,500,900	$ 1,575,945	$ 7,164,170

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

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

Project Category: Transportation

Project Length: 2003 - 2017

Project Description:

This capital project includes a new intersection at Main Street and Abbotts Bridge Road, a new signal with decorative mast arms at Main Street and West Lawrenceville Street, upgraded signal at Buford Highway, curb and gutter, drainage improvements, sidewalks and landscaping.



Operating Budget Impact:

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

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2001	$ 68,249						$ 68,249
SPLOST SR120	1,804,424						$ 1,804,424
SPLOST 2014	1,092,393	$ 122,976					$ 1,215,369
SPLOST 2017	2,708	143					$ 2,850
SPLOST Gwinnett County	11,543	608					$ 12,150
Grants (Federal LCI)	95,533						$ 95,533
Total	$ 3,074,849	$ 123,726	$ -	$ -	$ -	$ -	$ 3,198,575

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services	$ 450,442	$ 13,048					$ 463,490
Infrastructure	2,624,407	110,678					$ 2,735,085
Machinery/Equipment							$ -
Contingency							$ -
Total	$ 3,074,849	$ 123,726	$ -	$ -	$ -	$ -	$ 3,198,575

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel		$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 4,000
Other Operating Costs		150	150	150	150	$ 600
Total	$0	$ 1,150	$ 1,150	$ 1,150	$ 1,150	$ 4,600

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

Project Category: Transportation

Project Length: 2003 - 2018

Project Description:

George Rogers Avenue is a new east-west roadway that will connect the roundabout at the intersection of McClure Bridge, Irvindale Road and West Lawrenceville Street to Abbotts Bridge/SR120 adjacent to the proposed new entrance to Duluth High School. The new roadway will improve traffic operation by developing a grid system near the City Center and will improve traffic congestion, pedestrian access to downtown and enhanced connectivity. The proposed 1/2 mile roadway will have multi-use paths on both sides and a raised median, which will be sodded until future landscaping is installed.



Operating Budget Impact:

This new roadway will be added to the list of streets that the Department of Public Works maintains. Minimal impact.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2001	$ 179,167						$ 179,167
SPLOST 2005	235,983	$ -					$ 235,983
SPLOST 2009	377,170	60,595					$ 437,765
SPLOST 2014	35,920	536,239	$ 178,746				$ 750,905
Grants (Federal LCI)	1,138,965	772,462					$ 1,911,428
General Fund	59,561	21,221					$ 80,781
Total	$ 2,026,766	$ 1,390,517	$ 178,746	$ -	$ -	$ -	$ 3,596,029

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land	$ 701,421						$ 701,421
Professional Services	751,912	$ 190,109					$ 942,021
Infrastructure	573,432	1,200,408	$ 178,746				$ 1,952,586
Machinery/Equipment							$ -
Contingency							$ -
Total	$ 2,026,766	$ 1,390,517	$ 178,746	$ -	$ -	$ -	$ 3,596,029

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel			$ 1,000	$ 1,000	$ 1,000	$ 3,000
Other Operating Costs			100	100	100	$ 300
Total	$0	$0	$ 1,100	$ 1,100	$ 1,100	$ 3,300

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

Project Category: Transportation

Project Description:

This project will create a new intersection and corresponding road at Buford Highway and the existing Davenport Road, adjacent to the Duluth Police Safety Center. The new Davenport Road extension will link to Main Street and create a downtown transportation grid complete with turning lanes, sidewalks, signage, lighting, and curb and gutter. The new roadway will seamlessly incorporate a planned 13 acre downtown neighborhood anticipated to begin in 2017-2018. City staff is actively working with Georgia Department of Transportation (GDOT) and Norfolk Southern Railroad to coordinate the exact design and location of the roadway.



Project Length: 2004 - 2020

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2001	$ 82,563						$ 82,563
SPLOST 2005	71,677						$ 71,677
SPLOST 2009	1,100,200						$ 1,100,200
SPLOST 2014	18,870	$ 42,743	$ 128,228	$ 341,942	$ 341,942		$ 873,725
Grants (Federal LCI)	42,258						$ 42,258
Norfolk Southern Donation							$ -
General Fund	350,922						$ 350,922
Total	$ 1,666,490	$ 42,743	$ 128,228	$ 341,942	$ 341,942	$ -	$ 2,521,345

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land	$ 1,451,122			$ 250,000	$ 224,999		$ 1,926,121
Professional Services	215,368	$ 42,743	$ 124,488				$ 382,599
Infrastructure			3,740	91,942	116,943	$ -	$ 212,625
Machinery/Equipment							$ -
Contingency							$ -
Total	$ 1,666,490	$ 42,743	$ 128,228	$ 341,942	$ 341,942	$ -	$ 2,521,345

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel					$ 500	$ 500
Other Operating Costs					50	$50
Total	$0	$0	$0	$0	$ 550	$ 550

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

Project Category: Transportation

Project Length: 2009 - 2017

Project Description:

Operating Budget Impact:

This project will construct a new raised landscape median and landscaping on Buford Highway. Sections of the median will include stamped decorative concrete. The landscaping will utilize small trees and shrubs and include seasonal plantings. The median will provide a more aesthetically pleasing view for motorists and local shops. The project will enhance the pedestrian facilities along the edge of Buford Highway by upgrading pedestrian ramps to comply with ADA standards. All crosswalks and driveways will be reconstructed. Finally, a grass buffer between the curb and the sidewalk will be included to provide a boulevard environment and safer separation between traffic and pedestrians.



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

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2005	$ 128,270						$ 128,270
SPLOST 2009	60,000						$ 60,000
SPLOST 2014	150,217	$ 241,903					$ 392,120
Grants (Federal TE)		450,000					$ 450,000
Total	$ 338,487	$ 691,903	$ -	$ -	$ -	$ -	$ 1,030,390

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services	$ 24,232	$ 61,903					$ 86,135
Infrastructure	314,255	630,000					$ 944,255
Machinery/Equipment							$ -
Contingency							$ -
Total	$ 338,487	$ 691,903	$ -	$ -	$ -	$ -	$ 1,030,390

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs		$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 10,000
Total	$0	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 10,000

Project Name (Number): CD-64 The Block (320030) - PLAZA, ALLEY & PARKING

Project Category: Transportation/Parking/Sewer

Project Length: 2012 - 2017

Project Description:

Operating Budget Impact:

The Block is a commercial mixed use redevelopment project established by the City Council. The redevelopment of The Block will generate new life in Duluth and create one of the region's great downtown areas. This project includes the demolition of buildings, the creation of a plaza and alley, and improved parking on The Block.



Additional operating costs can be expected for the upkeep of the hardscape and landscape.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009 Sewer	$ 569,761						$ 569,761
SPLOST 2009 Parking	52,354						$ 52,354
SPLOST SR120	30,000						$ 30,000
SPLOST 2014 Infrastructure	2,016,151	$ 3,212					$ 2,019,363
SPLOST 2014 Parking	1,293,007						$ 1,293,007
General Fund	281,100						$ 281,100
Donations	160,859	89,141					$ 250,000
Total	$ 4,403,232	$ 92,353	$ -	$ -	$ -	$ -	$ 4,495,585

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Completed Phases	$ 230,634						$ 230,634
Plaza, Alley & Parking	4,172,598	$ 92,353					$ 4,264,951
Total	$ 4,403,232	$ 92,353	$ -	$ -	$ -	$ -	$ 4,495,585

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel	$ 500	$ 500	$ 500	$ 500	$ 500	$ 2,500
Other Operating Costs	2,500	6,000	6,000	6,000	6,000	$ 26,500
Total	$ 3,000	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 29,000

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

Project Category: Transportation

Project Length: 2014 - 2019

Project Description:

Operating Budget Impact:

This project will create a landscaped gateway at the interchange of Pleasant Hill Road and Buford Highway (SR 13). Project amenities will include landscaping, signage, lighting and minor traffic safety improvements. The overall improvements will create a visually pleasing experience that will announce to motorists they have arrived in Duluth. The project scope will be coordinated with the State Transportation Improvement Program (TIP) and developed in accordance with the Georgia Department of Transportation (GDOT) Plan Development Process (PDP).



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

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2014	$ 49,335	$ 42,205	$ 137,167	$ 31,654			$ 260,360
Grants (State Billboard - GDOT)	141,212	163,758	532,212	122,818			$ 960,000
Total	$ 190,547	$ 205,963	$ 669,379	$ 154,472	$ -	$ -	$ 1,220,360

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services	$ 190,399	$ 95,439					$ 285,838
Infrastructure	147	110,524	$ 669,379	$ 154,472	$ -		$ 934,522
Machinery/Equipment							$ -
Contingency							$ -
Total	$ 190,547	$ 205,963	$ 669,379	$ 154,472	$ -	$ -	$ 1,220,360

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs				$ 15,000	$ 15,000	$ 30,000
Total	$0	$0	$0	$ 15,000	$ 15,000	$ 30,000

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

Project Category: Transportation

Project Length: 2015 - 2022

Project Description:

Operating Budget Impact:

This project will include sidewalk, curb and gutter and associated drainage improvements along Abbotts Bridge Road. The project is broken up into two phases. Phase I is from US23/Buford Highway continuing southeasterly and Phase II is from Hill Street to the enterance to Duluth High School. This will be a City/Gwinnett County 2014 SPLOST jointly funded project. The City entered into an intergovernmental agreement with Gwinnett County in September 2014.



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

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2014	$ 94,899	$ 24,184	$ 36,277	$ -	$ -	$ -	$ 155,360
SPLOST Gwinnett County	193,010	890,634	1,335,951	0	258,149	774,447	$ 3,452,190
Total	287,909	914,818	1,372,227	-	258,149	774,447	3,607,550

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Phase I	$ 287,909	$ 914,818	$ 1,372,227	$ -	$ -	$ -	$ 2,574,955
Phase II	-	-	-	-	258,149	774,447	$ 1,032,595
Total	$ 287,909	$ 914,818	$ 1,372,227	$ -	$ 258,149	$ 774,447	$ 3,607,550

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel			$ 500	$ 500	$ 500	$ 1,500
Other Operating Costs			100	100	100	$ 300
Total	$0	$0	$ 600	$ 600	$ 600	$ 1,800

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

Project Category: Transportation

Project Length: 2015 - 2018

Project Description:

Operating Budget Impact:

This project will include sidewalk, curb and gutter and associated drainage improvements along Abbotts Bridge Road. Phase I is from US23/Buford Highway continuing southeasterly. This will be a City/Gwinnett County 2014 SPLOST jointly funded project. The project is in the right of way acquisition stage.



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

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2014	$ 94,899	$ 24,184	$ 36,277				$ 155,360
SPLOST Gwinnett County	193,010	890,634	1,335,951	$ -	$ -	$ -	$ 2,419,595
Total	$ 287,909	$ 914,818	$ 1,372,227	$ -	$ -	$ -	$ 2,574,955

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services	$ 211,482	$ 34,072	$ 14,000				$ 259,554
Infrastructure	76,427	880,746	1,358,227	$ -			$ 2,315,401
Machinery/Equipment							$ -
Contingency							$ -
Total	$ 287,909	$ 914,818	$ 1,372,227	$ -	$ -	$ -	$ 2,574,955

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel			$ 500	$ 500	$ 500	$ 1,500
Other Operating Costs			100	100	100	$ 300
Total	$0	$0	$ 600	$ 600	$ 600	$ 1,800

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

Project Category: Transportation

Project Length: 2015 - 2022

Project Description:

Operating Budget Impact:

This project will include sidewalk, curb and gutter and associated drainage improvements along Abbotts Bridge Road. Phase II is from Hill Street to the enterance to Duluth High School. This will be a City/Gwinnett County 2014 SPLOST jointly funded project. Funding has not yet been determined for the 19% city match.



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

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2014							$ -
SPLOST Gwinnett County					$ 258,149	$ 774,447	$ 1,032,595
Total	$ -	$ -	$ -	$ -	$ 258,149	$ 774,447	$ 1,032,595

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services							$ -
Infrastructure					$ 258,149	$ 774,447	$ 1,032,595
Machinery/Equipment							$ -
Contingency							$ -
Total	$ -	$ -	$ -	$ -	$ 258,149	$ 774,447	$ 1,032,595

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

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

Project Category: Transportation

Project Length: 2015 - 2018

Project Description:

Operating Budget Impact:

This project is the continuation of the Western Gwinnett Bikeway multi-use path. Phase III extension continues on Peachtree Industrial Boulevard from south of Rogers Bridge Road to the northern City limits eventually connecting to McGinnis Ferry Road in the City of Suwanee. The project is a collaborative effort between Duluth, Suwanee, and Gwinnett County. This will be a City/Gwinnett County 2014 SPLOST jointly funded project with Gwinnett County being responsible for design and construction. The City entered into an intergovernmental agreement with Gwinnett County in September 2014. The project is in the initial stages of preliminary design.



Maintenance costs will be approximately $1,000 annually, to be budgeted by the Department of Public Works.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2014	$ 12,500	$ 63,888	$ 63,888				$ 140,277
SPLOST Gwinnett County		272,366	272,366				$ 544,732
Total	$ 12,500	$ 336,255	$ 336,255	$ -	$ -	$ -	$ 685,009

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services							$ -
Infrastructure	$ 12,500	$ 336,255	$ 336,255				$ 685,009
Machinery/Equipment							$ -
Contingency							$ -
Total	$ 12,500	$ 336,255	$ 336,255	$ -	$ -	$ -	$ 685,009

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel			$ 750	$ 750	$ 750	$ 2,250
Other Operating Costs			250	250	250	$ 750
Total	$0	$0	$ 1,000	$ 1,000	$ 1,000	$ 3,000

Project Name (Number): CD-68 Downtown Detention Facility (350005)

Project Category: Transportation

Project Description:

This project is for the construction of a stormwater detention facility in downtown Duluth. 6.53 acres of land has been purchased from DKT Management, LLP. Costs to establish the stormwater detention facility on the property included in the project are the design and construction documents, phase I & II environmental testing, and a title search. Construction on the detention facility will be preformed by a third party and the City has committed $500,000 to the cost.



Project Length: 2015 - 2017

Operating Budget Impact:

Maintenance costs will be approximately $2,500 annually, to be budgeted in the Stormwater Utility Fund.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
General Funds	$ 1,459,404	$ 52,407				$	1,511,810
SPLOST 2017		500,000				$	500,000
Total	$ 1,459,404	$ 552,407	$ -	$ -	$ -	$ -	$ 2,011,810

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land	$ 1,402,859					$	1,402,859
Professional Services	56,545	$ 52,407				$	108,952
Infrastructure		500,000				$	500,000
Machinery/Equipment						$	-
Contingency						$	-
Total	$ 1,459,404	$ 552,407	$ -	$ -	$ -	$ -	$ 2,011,810

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel	$	500	$ 500	$ 500	$ 500	$ 2,000
Other Operating Costs		2,000	2,000	2,000	2,000	$ 8,000
Total	$0	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 10,000

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

Project Category: Recreation Facilities

Project Length: 2014 - 2020

Project Description:

Operating Budget Impact:

This capital project is for the construction of a 2nd restroom facility and park circulation and parking improvements in Scott Hudgens Park .



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	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 763,409	$ -	$ 42,927	$ 42,927	$ -	$ -	$ 849,262
SPLOST 2014	160					$	160
Total	$ 763,569	$ -	$ 42,927	$ 42,927	$ -	$ -	$ 849,422

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Park Circulation & Parking Improvement	$ 763,569	$ -	$ -	$ -	$ -	$ -	$ 763,569
2nd Restroom Facility	-	-	42,927	42,927	-	-	$ 85,853
Total	$ 763,569	$ -	$ 42,927	$ 42,927	$ -	$ -	$ 849,422

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel	$ 500	$ 500	$ 500	$ 1,500	$ 1,500	$ 4,500
Other Operating Costs	100	100	100	1,600	1,600	$ 3,500
Total	$ 600	$ 600	$ 600	$ 3,100	$ 3,100	$ 8,000

Project Name (Number): PK-27 Scott Hudgens Park (320012.6220) - PARK CIRCULATION & PARKING IMPROV.

Project Category: Recreation Facilities

Project Length: 2015 - 2017

Project Description:

Operating Budget Impact:

This part of the project improves the traffic flow, after the southern vehicle access point to the park is eliminated, and includes improvements for ingress, egress, and parking at Scott Hudgens Park. This project was completed in March of 2017.



A minimal increase in maintenance costs for the improved traffic flow and parking will be needed.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 763,409		$ -				$ 763,409
SPLOST 2014	160	$ -	-				$ 160
Total	$ 763,569	$ -	$ -	$ -	$ -	$ -	$ 763,569

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services	$ 63,640						$ 63,640
Infrastructure	699,929						$ 699,929
Machinery/Equipment							$ -
Contingency							$ -
Total	$ 763,569	$ -	$ -	$ -	$ -	$ -	$ 763,569

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel	$ 500	$ 500	$ 500	$ 500	$ 500	$ 2,500
Other Operating Costs	100	100	100	100	100	$ 500
Total	$ 600	$ 600	$ 600	$ 600	$ 600	$ 3,000

Project Name (Number): PK-27 Scott Hudgens Park (320012.6220) - 2nd RESTROOM FACILITY

Project Category: Recreation Facilities

Project Length: 2014 - 2020

Project Description:

Operating Budget Impact:

A 2nd restroom facility will be added at Scott Hudgens Park.



An increase in park supplies, utilities and maintenance costs can be expected for the new restroom facility.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009			$ 42,927	$ 42,927	$ -		$ 85,853
SPLOST 2014	$ -						$ -
Total	$ -	$ -	$ 42,927	$ 42,927	$ -	$ -	$ 85,853

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services							$ -
Infrastructure			$ 42,927	$ 42,927			$ 85,853
Machinery/Equipment							$ -
Contingency							$ -
Total	$ -	$ -	$ 42,927	$ 42,927	$ -	$ -	$ 85,853

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel				$ 1,000	$ 1,000	$ 2,000
Other Operating Costs				1,500	1,500	$ 3,000
Total	$0	$0	$0	$ 2,500	$ 2,500	$ 5,000

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

Project Category: Recreation Facilities

Project Length: 2010 - 2021

Project Description:

Operating Budget Impact:

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 the rehabilitation of Rogers Bridge. A playground and improved parking are in consideration for future enhancements.



Additional utilities and maintenance cast for Dog Park and Canoe Launch included in budget. Additiona utilities and supplies for restroom will be required. No additional cost for bridge rehabilitation.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2005	$ 77,532	$ -	$ -	$ -	$ -	$ -	$ 77,532
SPLOST 2009	971,326	-	-	190,000	190,000	-	$ 1,351,326
SPLOST 2014	57,601	5,250	12,230				$ 75,081
Federal Grant - TIP	120,318	84,000	195,682				$ 400,000
Local Government Grants	22,560	25,100	58,340				$ 106,000
Total	$ 1,249,336	$ 114,350	$ 266,252	$ 190,000	$ 190,000	$ -	$ 2,009,938

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Completed Projects	$ 1,001,818	$ -	$ -	$ -	$ -	$ -	$ 1,001,818
Restroom Facility	-	-	-	190,000	190,000	-	$ 380,000
Rogers Bridge Rehabilitation	247,518	114,350	266,252	-	-	-	$ 628,120
Total	$ 1,249,336	$ 114,350	$ 266,252	$ 190,000	$ 190,000	$ -	$ 2,009,938

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 3,000	$ 11,000
Other Operating Costs	3,000	3,000	3,000	3,000	4,500	$ 16,500
Total	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 7,500	$ 27,500

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

Project Category: Recreation Facilities

Project Length: 2010 - 2016

Project Description:

Operating Budget Impact:

The master park plan, dog park and canoe ramp portions of this project have been completed.



Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2005	$ 77,532						$ 77,532
SPLOST 2009	899,326						$ 899,326
SPLOST 2014	24,961						$ 24,961
Total	$ 1,001,818	$ -	$ -	$ -	$ -	$ -	$ 1,001,818

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Master Plan	$ 25,931						$ 25,931
Dog Park	591,557						$ 591,557
Canoe Ramp	384,330						$ 384,330
Total	$ 1,001,818	$ -	$ -	$ -	$ -	$ -	$ 1,001,818

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 10,000
Other Operating Costs	3,000	3,000	3,000	3,000	3,000	$ 15,000
Total	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 25,000

Project Name (Number): PK-33 Rogers Bridge Park (320026.6220.0009) - RESTROOM FACILITY

Project Category: Recreation Facilities

Project Length: 2017 - 2021

Project Description:

This portion of the capital project is for the construction of a restroom facility at Rogers Bridge Park.



Operating Budget Impact:

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

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009				$ 190,000	$ 190,000		$ 380,000
Total	$ -	$ -	$ -	$ 190,000	$ 190,000	$ -	$ 380,000

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services							$ -
Infrastructure				$ 190,000	$ 190,000		$ 380,000
Machinery/Equipment							$ -
Contingency							$ -
Total	$ -	$ -	$ -	$ 190,000	$ 190,000	$ -	$ 380,000

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel					$ 1,000	$ 1,000
Other Operating Costs					1,500	$ 1,500
Total	$0	$0	$0	$0	$ 2,500	$ 2,500

Project Name (Number): PK-33 Rogers Bridge Park (320026.6220.0014) - ROGERS BRIDGE REHABILITATION

Project Category: Recreation Facilities

Project Length: 2015 - 2020

Project Description:

This is a restoration project at Rogers Bridge Park that will preserve a historic bridge for the purpose of providing a public walking trail over the Chattahoochee River. This a joint project with the City of Johns Creek, Fulton County and Gwinnett County. The project has received an ARC grant of $400,000, with $100,000 matching funds. A contract has been awarded to an outside firm for project design.



Operating Budget Impact:

At this time, there are no additional operating costs associated with this project.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 72,000						$ 72,000
SPLOST 2014	32,640	$ 5,250	$ 12,230				$ 50,120
Federal Grant - TIP	120,318	84,000	195,682				$ 400,000
Local Government Grants	22,560	25,100	58,340				$ 106,000
Total	$ 247,518	$ 114,350	$ 266,252	$ -	$ -	$ -	$ 628,120

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services	$ 247,518	$ 114,350	$ 266,252				$ 628,120
Infrastructure							$ -
Machinery/Equipment							$ -
Contingency							$ -
Total	$ 247,518	$ 114,350	$ 266,252	$ -	$ -	$ -	$ 628,120

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						
Other Operating Costs						
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): PK-34 WP Jones Activity Building (320023)

Project Category: Recreation Facilities

Project Description:

Construction of the original WP Jones Activity Building was completed on May 2014. The original building included a rear screened in porch area with patio furniture. In order to make the patio area usable year round and more secure, this capital project will replace the screens with windows, add new patio furniture and install a security system.



Project Length: 2018

Operating Budget Impact:

Operating impact minimal. Heating, cooling and electric for porch area.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2014		$ 9,367					$ 9,367
General Funds		4,932					$ 4,932
Total	$ -	$ 14,299	$ -	$ -	$ -	$ -	$ 14,299

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Buildings		$ 11,222					$ 11,222
Furniture & Fixtures		3,077					$ 3,077
Total	$ -	$ 14,299	$ -	$ -	$ -	$ -	$ 14,299

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs		$650	$650	$650	$650	$ 2,600
Total	$0	$ 650	$ 650	$ 650	$ 650	$ 2,600

Project Name (Number): PK-35 Bunten Road Facility (320028)

Project Category: Recreation Facilities

Project Length: 2018

Project Description:

Operating Budget Impact:

This project is for the replacement of the HVAC system at the Bunten Road Park Recreation Building. Staff plans to hire an outside consultant to assist in developing an request for proposal (RFP), evaluating bids, awarding the contract and monitoring installation. The RFP will be released in late 2017 with installation sometime in early 2018. Additional funds will be added once the HVAC installation contract is awarded.



Over heating and cooling cost are expected to decrease by about 8% due to efficiency of the new HVAC system.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2014		$ 16,880				$	16,880
SPLOST 2017						$	-
Total	$ -	$ 16,880	$ -	$ -	$ -	$ -	$ 16,880

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Professional Services		$ 16,880				$	16,880
Building						$	-
Total	$ -	$ 16,880	$ -	$ -	$ -	$ -	$ 16,880

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs	$	$ (4,000)	$ (4,000)	$ (4,000)	$ (4,000)	$ (16,000)
Total	$0	$ (4,000)	$ (4,000)	$ (4,000)	$ (4,000)	$ (16,000)

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 completed improvements were replacement of the Bunten Road activity building roof, a new playground structure at Bunten Road, and improvements to the Bunten Road park irrigation system. The installation of new city-wide park signage, resurfacing of the paved Bunten Road trail, and Bunten Road parking infrastructure improvements, including stadium seating, were completed in FY 2015. In FY 2016 two retaining walls were replaced at Bunten Road park to drainage.



Project Length: 2013 - 2017

Operating Budget Impact:

No additional operating costs are associated with this project. The upgrades to the park infrastructure may reduce operating costs.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 1,925,965						$ 1,925,965
Total	$ 1,925,965	$ -	$ -	$ -	$ -	$ -	$ 1,925,965

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Bunten Road Park Playground	$ 376,675						$ 376,675
Bunten Road Trail/Parking/Seating	1,251,452						$ 1,251,452
Bunten Road Activities Building Roof	91,600						$ 91,600
City-Wide Park Signage	155,080						$ 155,080
Irrigation-Bunten Road Park	25,200						$ 25,200
Retaining Walls - Bunten Road Park	25,959						$ 25,959
Total	$ 1,925,965	$ -	$ -	$ -	$ -	$ -	$ 1,925,965

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): PK-37 City Master Park Plan (320015)

Project Category: Recreation Facilities

Project Description:

This capital project is for an update to the city master park plan. The first master plan was adopted in 2007 and has guided the development the City's park system. An update to the plan is vital in identifying future capital projects and improvement to current park to correspond with the changing needs of the community. The update was completed in January 2017.



Project Length: 2016 - 2017

Operating Budget Impact:

No additional operating costs are associated with this project.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 65,923					$	65,923
Total	$ 65,923	$ -	$ -	$ -	$ -	$ -	$ 65,923

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land						$	-
Professional Services	$ 65,923					$	65,923
Infrastructure						$	-
Machinery/Equipment						$	-
Contingency						$	-
Total	$ 65,923	$ -	$ -	$ -	$ -	$ -	$ 65,923

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): PK-38 Taylor Park Playground (320017)

Project Category: Recreation Facilities

Project Description:

The current Taylor Park playground was completed in June 2010. The playground includes a pavilion, brick wall lined play area with a children's playground. Inspection of the playground revealed major problems with the structural integrity of the playground play house. This project is to replace the play house with a structure made of modern outdoor materials to improve overall safety and life span.



Project Length: 2017-2018

Operating Budget Impact:

Normal maintenance of the play ground area, already included in the operating budget.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 29,646	$ 3,355					$ 33,000
SPLOST 2017							$ -
Total	$ 29,646	$ 3,355	$ -	$ -	$ -	$ -	$ 33,000

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Professional Services							$ -
Machinery	$ 29,646	$ 3,355					$ 33,000
Total	$ 29,646	$ 3,355	$ -	$ -	$ -	$ -	$ 33,000

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	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 Description:

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



Project Length: Recurring

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	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 1,000,001						$ 1,000,001
SPLOST 2014	644,893	$ 5,061					$ 649,954
SPLOST 2017		360,000	$ 540,000	$ 540,000	$ 540,000	$ 540,000	$ 2,520,000
General Fund	102,490	12,075					$ 114,565
Total	$ 1,747,384	$ 377,136	$ 540,000	$ 540,000	$ 540,000	$ 540,000	$ 4,284,520

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services							$ -
Infrastructure							$ -
Machinery/Equipment	$ 1,747,384	$ 377,136	$ 540,000	$ 540,000	$ 540,000	$ 540,000	$ 4,284,520
Contingency							$ -
Total	$ 1,747,384	$ 377,136	$ 540,000	$ 540,000	$ 540,000	$ 540,000	$ 4,284,520

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): PD-21 Police Capital Projects (320029)

Project Category: Public Safety

Project Description:

This captial project is for the purchase of public safety capital equipment. This budget includes funding for new police tasers and the first of year cost of a citywide police camera system. The camera system will be installed in phases over the next 6 years as funding is available. The City expects to commit over $1.5 million to the camera system.



Project Length: 2017-2023

Operating Budget Impact:

Software support contract and camera replacement estimated to be $150,000 annually once system is fully installed.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009							$ -
SPLOST 2017		$ 334,278	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 1,734,278
Total	$ -	$ 334,278	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 1,734,278

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Professional Services							$ -
Police Equipment		$ 334,278	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 1,734,278
Total	$ -	$ 334,278	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 1,734,278

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$ -
Other Operating Costs		$ 50,000	$ 90,000	$ 130,000	$ 150,000	$ 420,000
Total	$0	$ 50,000	$ 90,000	$ 130,000	$ 150,000	$ 420,000

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

Project Category: Sewer

Project Length: 2010 - 2020

Project Description:

Operating Budget Impact:

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



No additional operating costs are associated with this project.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 12,020		$ 191,374	$ 191,374			$ 394,767
Total	$ 12,020	$ -	$ 191,374	$ 191,374	$ -	$ -	$ 394,767

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services							$ -
Infrastructure	$ 12,020		$ 191,374	$ 191,374			$ 394,767
Machinery/Equipment							$ -
Contingency							$ -
Total	$ 12,020	$ -	$ 191,374	$ 191,374	$ -	$ -	$ 394,767

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs						$0
Total	$0	$0	$0	$0	$0	$0

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

Project Category: Parking Facilities

Project Length: 2011 - 2018

Project Description:

Operating Budget Impact:

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 four phases. The first two phase are now complete. Phase III is nearly complete and Phase IV in now in design.



A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 1,188,573	$ 1,056	$ -	$ -	$ -	$ -	$ 1,189,629
SPLOST 2014	1,184,434	14,213	-	-	-	-	$ 1,198,647
Total	$ 2,373,007	$ 15,269	$ -	$ -	$ -	$ -	$ 2,388,276

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Completed Phases	$ 954,929	$ -	$ -	$ -	$ -	$ -	$ 954,929
Main St. Parking- Phase I	488,605	-	-	-	-	-	$ 488,605
Main St. Parking- Phase II	918,909	$ 14,213	-	-	-	-	$ 933,122
Parking Lot	10,564	1,056	-	-	-	-	$ 11,620
Total	$ 2,373,007	$ 15,269	$ -	$ -	$ -	$ -	$ 2,388,276

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel	$ 200	$ 700	$ 700	$ 700	$ 700	$ 3,000
Other Operating Costs	950	1,300	1,300	1,300	1,300	$ 6,150
Total	$ 1,150	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 9,150

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

Project Category: Parking Facilities

Project Length: 2011 - 2015

Project Description:

Operating Budget Impact:

A master plan was developed for The Block, an old police storage building was demolished on The Block and the parking lot was refurbished, and property (Ridgeway/Hill St., Najar property, & Main/Knox St.) was purchased for future parking/development in the downtown area.



A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 854,912						$ 854,912
SPLOST 2014	100,017						$ 100,017
Total	$ 954,929	$ -	$ -	$ -	$ -	$ -	$ 954,929

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Master Plan - The Block	$ 6,150						$ 6,150
Bldg. Demo/Refurbish Parking Lot	112,136						$ 112,136
Ridgeway/Hill Street Property	500,000						$ 500,000
Najar Property	236,626						$ 236,626
Main/Knox Street Property	100,017						$ 100,017
Total	$ 954,929	$ -	$ -	$ -	$ -	$ -	$ 954,929

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel	$ 100	$ 100	$ 100	$ 100	$ 100	$ 500
Other Operating Costs	200	200	200	200	200	$ 1,000
Total	$ 300	$ 300	$ 300	$ 300	$ 300	$ 1,500

Project Name (Number): CA-24 Downtown Parking (320019.4221) - MAIN ST. PARKING/SIDEWALKS PHASE I

Project Category: Parking Facilities

Project Description:

Main Street Parking/Sidewalks Phase I extends from Knox Street to SR-120. The redesign of Main Street consists of wider sidewalks, parallel parking and landscaping. This project will accommodate outdoor dining, buskers and community gathering activities to enhance the downtown experience. Several midblock crossings will be added to provide pedestrian safety throughout the downtown.



Project Length: 2014 - 2016

Operating Budget Impact:

A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 257,819					$	257,819
SPLOST 2014	230,786	$ -				$	230,786
Total	$ 488,605	$ -	$ -	$ -	$ -	$ -	$ 488,605

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land						$	-
Professional Services	$ 31,807					$	31,807
Infrastructure	456,797					$	456,797
Machinery/Equipment-Signage						$	-
Contingency						$	-
Total	$ 488,605	$ -	$ -	$ -	$ -	$ -	$ 488,605

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel	$ 100	$ 100	$ 100	$ 100	$ 100	$ 500
Other Operating Costs	500	500	500	500	500	$ 2,500
Total	$ 600	$ 600	$ 600	$ 600	$ 600	$ 3,000

Project Name (Number): CA-24 Downtown Parking (320019.4221) - MAIN ST. PARKING/SIDEWALKS PHASE II

Project Category: Parking Facilities

Project Length: 2014 - 2018

Project Description:

Operating Budget Impact:

The Main Street Parking/Sidewalks Phase II is from SR120 to Brock Road and consists of roadway improvements, curb and gutter, drainage, sidewalks, lighting, parking and landscaping that will create a safe pedestrian experience for those coming to the downtown area. The project also includes additional parking.



A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 65,278						$ 65,278
SPLOST 2014	853,631	$ 14,213					$ 867,844
Total	$ 918,909	$ 14,213	$ -	$ -	$ -	$ -	$ 933,122

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land							$ -
Professional Services	$ 128,222	$ 950					$ 129,172
Infrastructure	790,687	13,263					$ 803,949
Machinery/Equipment- Signage							$ -
Contingency							$ -
Total	$ 918,909	$ 14,213	$ -	$ -	$ -	$ -	$ 933,122

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel	$	500	$ 500	$ 500	$ 500	$ 2,000
Other Operating Costs		100	100	100	100	$ 400
Total	$0	$ 600	$ 600	$ 600	$ 600	$ 2,400

Project Name (Number): CA-24 Downtown Parking-Parking Lot (320019.7564)

Project Category: Parking Facilities

Project Length: 2017 - 2019

Project Description:

Operating Budget Impact:

The downtown parking lot behind Pure Taqueria and The Red Clay Music Foundary will be milled and resurfaced. Lighting will be upgraded and new dumpster pads will be added. The project is in the design phase and construction will commence when construction is completed on the Seed Capital building on Main Street is complete. Additional funds to be allocated once construction bids are received.



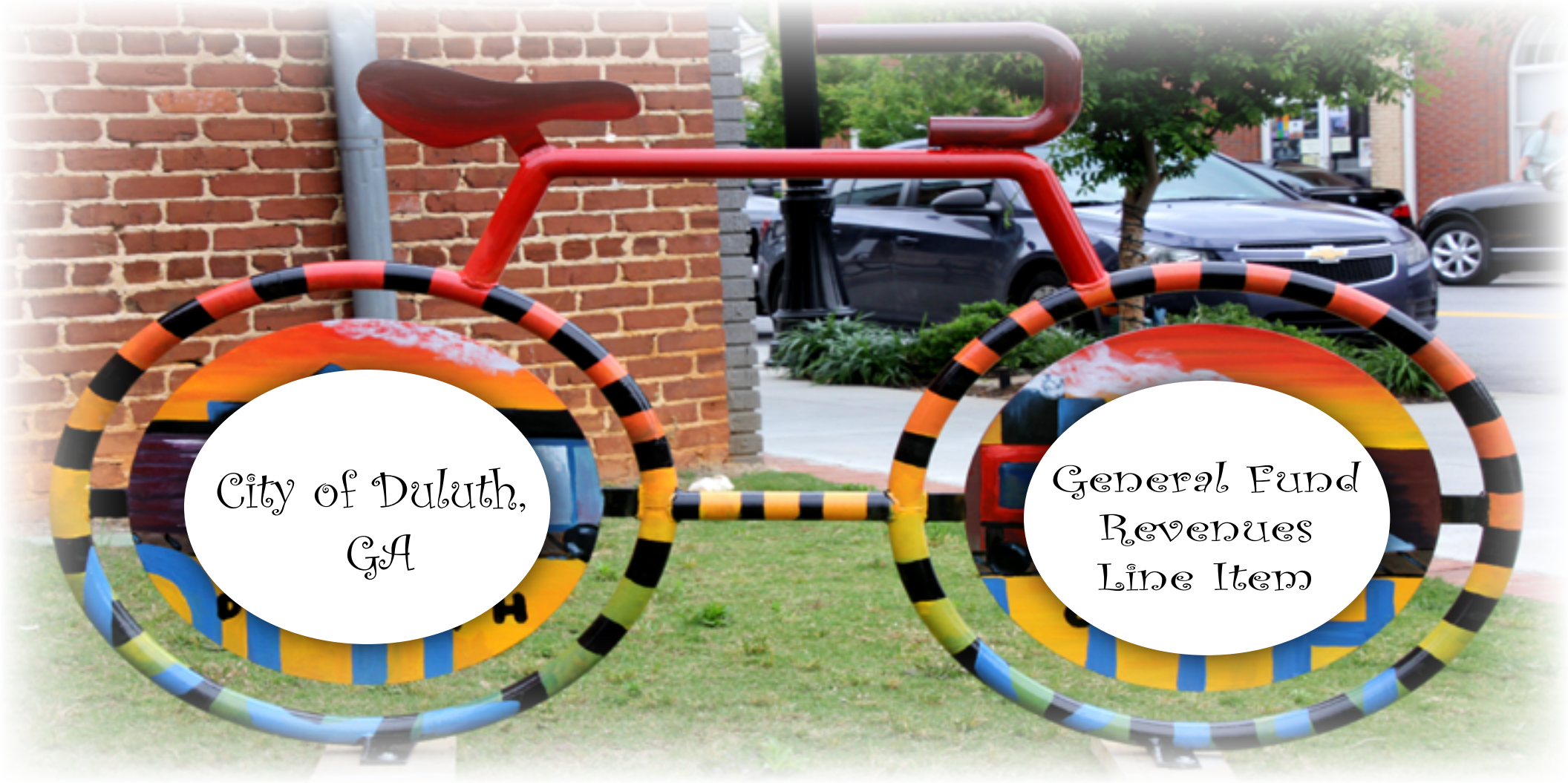
A minimal increase in maintenance costs can be expected.

Funding Sources:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
SPLOST 2009	$ 10,564	$ 1,056				$	11,620
SPLOST 2014						$	-
Total	$ 10,564	$ 1,056	$ -	$ -	$ -	$ -	$ 11,620

Project Costs:	Prior Years	FY18	FY19	FY20	FY21	FY22	Total
Land						$	-
Professional Services	$ 10,564	$ 1,056				$	11,620
Infrastructure						$	-
Machinery/Equipment- Signage						$	-
Contingency						$	-
Total	$ 10,564	$ 1,056	$ -	$ -	$ -	$ -	$ 11,620

Operating Budget Impact:	FY18	FY19	FY20	FY21	FY22	Total
Personnel						$0
Other Operating Costs	$ 250	$ 500	$ 500	$ 500	$ 500	$ 2,250
Total	$ 250	$ 500	$ 500	$ 500	$ 500	$ 2,250


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City of Duluth, GA
General Fund Revenues Line Item

General Fund Line Item Revenues

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
General Property Taxes					
311100	Property Tax Revenue	$ 5,916,845	$ 6,277,060	$ 6,285,000	$ 7,800,000
311206	FY 2008 Property Taxes	-	13	-	-
311207	FY 2009 Property Taxes	133	10	-	-
311208	FY 2010 Property Taxes	3,392	12	-	-
311209	FY 2011 Property Taxes	12,510	12	-	-
311210	FY 2012 Property Taxes	17,928	193	-	50
311211	FY 2013 Property Taxes	41,643	20,837	15,012	200
311212	FY 2014 Property Taxes	18,831	60,066	21,205	1,000
311213	FY 2015 Property Taxes	-		86,114	2,500
311214	FY 2016 Property Taxes	-	-	-	10,000
311310	Gwinnett Co Motor Veh Taxes	231,005	168,194	160,000	90,000
311315	Motor Vehicle Title Ad Valorem Tax - TAVT	745,570	705,992	660,000	610,000
311600	Transfer Tax	28,739	62,874	50,000	50,000
311601	Intangible Tax	83,343	116,590	94,000	115,000
311700	Franchise Tax	2,067,526	2,105,103	2,075,000	2,020,000
	Total	9,167,465	9,516,954	9,446,331	10,698,750
Selective Sales & Use Taxes					
314200	Alcohol Beverage Tax	585,349	607,079	570,000	610,000
314300	Mixed Drink Excise Tax	52,331	55,645	44,000	52,000
314500	Energy Excise Tax	8,137	11,413	11,000	14,000
	Total	645,817	674,137	625,000	676,000
Business Taxes					
316100	Occupational Tax	1,075,851	1,074,780	970,000	1,080,000
316101	Occupational Tax Admin Fee	80,557	82,094	75,000	80,000
316200	Insurance Premium Tax	1,434,719	1,532,819	1,530,000	1,690,000
316300	Institutional Tax	44,859	58,989	54,000	54,000
	Total	2,635,987	2,748,682	2,629,000	2,904,000
Penalties & Interest on Delinquent taxes					
319100	Interest on Delinquent Taxes/Fees	21,134	24,174	19,000	9,000
319101	Tax/Fee Penalty	31,279	41,973	20,000	6,000
319200	Alcohol Late Penalty	-	2,538	100	100
319400	Occupational Tax Penalty	16,890	7,865	9,000	9,000
319500	Tax FIFA Cost	1,392	1,164	1,800	2,120
	Total	70,696	77,713	49,900	26,220
Business Licenses					
321100	Alcohol Handling Permits	40,153	45,775	39,000	44,000
321110	Beer Only Package	1,000	500	1,000	500
321120	Beer and Wine Package	26,600	27,750	27,000	27,000
321130	Beer, Wine, Liquor Consumption	72,675	95,600	70,000	85,500
321131	Package Store Licenses	30,000	33,000	30,000	42,000
321132	Beer and Wine Consumption	21,050	20,000	20,000	22,000
321133	Beer Only Consumption	$ 3,850	$ 3,500	$ 3,500	$ 3,500

General Fund Line Item Revenues

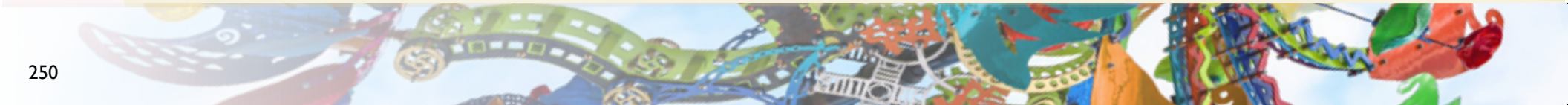
Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Business Licenses continues					
321134	Liquor Consumption	$ 300	$ 600	$ 450	$ 450
321135	Wine Only Consumption	100	100	100	100
321145	Alcohol Special Events Facility	-	2,500	-	1,500
321220	Insurance License Fees	57,263	60,000	56,000	58,000
321250	Business Permits	145	135	50	50
321900	Alcohol Application Fees	3,340	5,260	3,800	4,500
	Total	256,475	294,720	250,900	289,100
Non-Business Licenses & Permits					
322200	Repermitting Building Permits	533	212	100	200
322210	Rezonings	7,068	6,604	1,500	1,800
322230	Sign Permits	14,950	17,390	12,000	13,000
322240	Planning Review Fees	8,241	9,350	6,500	6,000
322901	Vendor Fees	370	165	150	-
322902	Filming Permits and Fees	150	650	50	500
	Total	31,312	34,372	20,300	21,500
Regulatory Fees					
323110	Development Permits/Land Disturb	17,406	3,215	3,500	3,500
323111	Reinspection fees	-	-	50	100
323113	V/SE/CU Application	450	-	500	750
323120	Building Permits Residential	332,592	297,146	190,000	252,000
323121	Building Permits Commercial	149,029	152,506	192,500	213,000
323122	Mechanical Permits	9,720	7,200	9,000	9,000
323185	Swimming Pool Permits	400	200	400	200
323900	NPDES Stormwater/ Dev Fee	1,276	12	500	100
323930	P & Z Misc Income	2,500	828	750	1,000
	Total	513,373	461,107	397,200	479,650
Federal Government Grants					
331111	DOJ Federal Grant	4,399	5,578	7,088	8,476
	Total	4,399	5,578	7,088	8,476
State Government Grants					
334152	GMA State Grant	-	-	1,000	-
	Total	-	-	1,000	-
Local Government Grants					
336010	Gwinnett Convention and Visitors Bureau Grant	-	-	2,000	-
	Total	-	-	2,000	-
Local Government Unit Payment in Lieu of Taxes					
338000	Other Taxes	1,010	1,017	1,000	1,000
338100	Intergovernmental Revenue	1,139,033	1,167,104	1,115,110	1,129,110
	Total	1,140,043	1,168,122	1,116,110	1,130,110
Public Safety					
342112	Police Dept. Copies	5,132	5,911	5,000	5,600
342130	False Alarms	7,575	7,700	7,500	6,300
342310	Police Dept. Fingerprints	20,105	21,032	18,000	19,000
342311	Criminal History Background	50,408	48,357	43,000	46,000
	Total	$ 83,220	$ 83,000	$ 73,500	$ 76,900

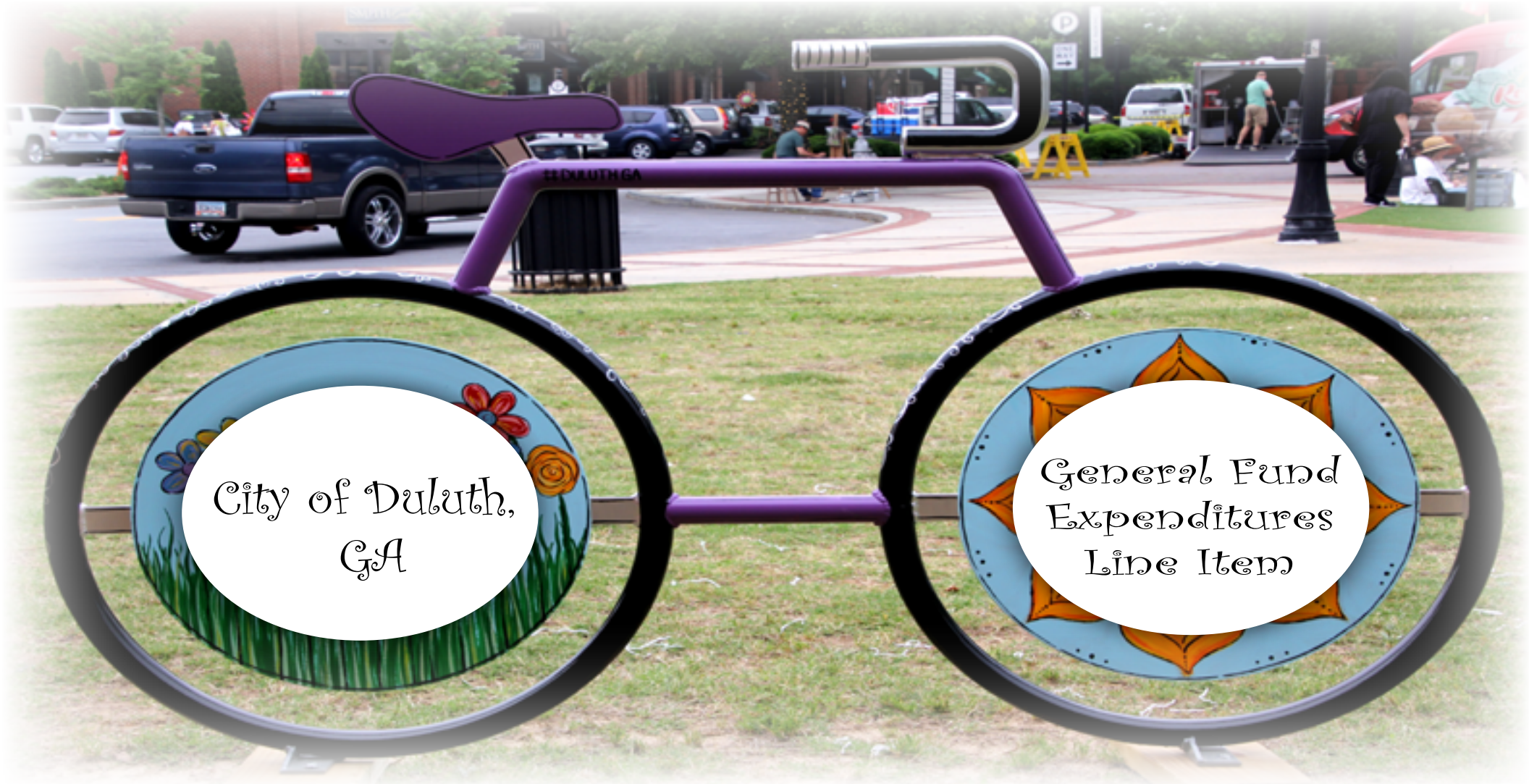
General Fund Line Item Revenues

Account Number	Description		FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Utilities/Enterprise						
344110	Garbage Bags - 32 Gallon		$ 983	$ 962	$ 1,120	$ 978
344111	Garbage Bags - Senior 32 Gal		1,232	849	1,120	1,108
344112	Garbage Bags - 13 Gallon		231	368	252	300
344113	Garbage Bags - Senior 13 Gal		236	306	220	218
344114	Garbage Bags - 42 Gallon		100	225	200	200
344115	Garbage Bags - Senior 42 Gallon		-	61	26	26
344130	Recycling Proceeds		10,417	5,006	5,400	5,400
344190	Garbage Bag Rebate		179,302	185,406	180,000	190,000
		Total	192,500	193,183	188,338	198,230
Other Fees						
346900	Appeal Hearing Fees		500	2,250	-	-
		Total	500	2,250	-	-
Culture & Recreation						
347200	Bunten Rd. Facility Rental		5,035	5,800	5,000	5,200
347201	Pavilion Rental		4,295	4,180	3,000	3,300
347202	Field Rental		37,557	47,009	35,000	47,000
347203	Gym Rental		11,974	8,688	10,500	9,200
347204	Facility Rental - Rogers Bridge		1,650	1,075	2,000	1,300
347205	Facility Rental - WP Jones		2,170	2,185	1,800	2,000
347500	Recreation Programs		83,876	94,173	81,000	91,000
347501	Camps		130,859	141,068	127,000	126,000
347502	Tennis Court Fees		24,189	29,531	23,000	25,000
347503	Special Events Camps		-	30	-	-
347504	Senior Programs		6,265	7,341	5,500	6,800
347900	Concessions		2,322	1,055	1,000	730
		Total	310,191	342,134	294,800	317,530
Other Charges for Services						
349300	Bad Check Fee		225	174	200	220
349310	Online Convenience Fee		4,025	40	-	-
349315	Event Attendant Fees		29,493	30,126	28,000	28,000
349320	Alcohol Training Class		7,620	8,683	7,000	8,300
		Total	41,362	39,023	35,200	36,520
Fines & Forfeitures						
351170	Court Fines		2,298,752	2,018,517	2,100,000	1,800,000
351200	Bonds & Forfeitures		-	3,609	-	10,000
351320	Cash Confiscation		-	26,306	100	1,000
351900	Red Light Fines/ Income		56,150	316	-	-
		Total	2,354,902	2,048,748	2,100,100	1,811,000
Interest Revenue						
361000	Interest Income - Checking		4,608	3,817	3,000	3,200
361001	Investment Income		49,304	52,867	47,000	51,000
361002	Investment Inc/ Capital Res		11,335	4,678	4,300	6,300
		Total	$ 65,246	$ 61,362	$ 54,300	$ 60,500

General Fund Line Item Revenues

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Contributions & Donations from Private Sources					
371001	Flag Donations	$ 1,310	$ 320	$ 400	$ 400
371004	Special Events Sponsors/ Vendors	19,642	68,681	28,000	25,000
371005	Donations	95,400	51,600	7,000	1,500
	Total	116,352	120,601	35,400	26,900
Rents & Royalties					
381000	Downtown Rental Income	28,026	28,603	6,600	6,600
381001	Community Room Rental	75	-	-	-
381002	Festival Center Rental	5,665	5,715	3,000	5,000
381003	F/C Patron Table Rental	2,200	-	-	-
381004	F/C Linen/Equip Rental	590	871	500	1,000
381005	Alcohol Posted Sign	400	400	75	150
	Total	36,956	35,589	10,175	12,750
Telephone Commissions					
382001	Rental Income Grid	66,845	70,126	63,001	66,000
	Total	66,845	70,126	63,001	66,000
Reimbursement from Damaged Property					
383000	Reimb - Damaged Property	33	-	100	100
383001	Insurance Proceeds - Accidents	41,579	12,273	20,000	15,000
383005	Insurance Claims Reimbursements	45,902	9,100	2,000	2,000
	Total	87,514	21,373	22,100	17,100
Other					
389000	Miscellaneous Revenue	7,748	12,833	5,000	5,000
389001	Police Dept. Misc. Revenue	4,094	1,782	1,200	700
389007	Income from Copies, etc.	495	126	100	100
389009	Dumpster Card Fees	1,125	1,150	1,000	1,100
389010	Sale of Misc. Merchandise	58	113	50	50
389060	Flexible Spending Gain/Loss	5,309	534	50	50
389065	401A Employee Forfeitures	5,604	9,767	3,000	4,400
	Total	24,432	26,305	10,400	11,400
Interfund Transfers					
391220	Transfer From Federal Drug Fund	(2,564)	-	-	-
391222	Transfer from Police Tech Fund	100,000	112,000	100,000	90,000
391223	Transfer from State Drug Fund	11,510	5,578	8,476	8,476
391230	Transfer from SPLOST 2005	-	504	-	-
391279	Transfer from Tax Allocation District	-	-	14,000	14,000
	Total	108,946	118,082	122,476	112,476
Proceeds of General Fixed Asset Disposals					
392100	Sale of Assets (not Capital)	500	-	-	-
392101	Auction Proceeds	-	1,125	1,000	250
392200	Sale of Property/ Capital Assets	15,704	-	-	-
	Total	16,204	1,125	1,000	250
	General Fund Total Revenue	**$ 17,970,738**	**$ 18,144,284**	**$ 17,555,619**	**$ 18,981,362**




City of Duluth, GA
General Fund Expenditures Line Item

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Mayor & Council					
Governing Body					
Salaries & Wages					
1000-1110-511000	Salaries & Wages	$ 42,300	$ 38,850	$ 39,600	$ 39,600
	Total	42,300	38,850	39,600	39,600
Employee Benefits					
1000-1110-512200	FICA Tax	3,316	3,045	3,029	3,029
	Total	3,316	3,045	3,029	3,029
Other Purchased Services					
1000-1110-523203	Cell Phones	1,040	960	960	960
1000-1110-523500	Travel/Parking	3,072	2,808	4,860	5,439
1000-1110-523700	Certification/ Educ/Training	16,632	5,867	21,442	19,191
1000-1110-523750	Council/Staff Meeting Expense	7,359	8,813	16,150	16,699
	Total	28,103	18,448	43,412	42,289
Supplies					
1000-1110-531703	Emp/Council & Comm. Relations	722	1,093	4,756	1,756
	Total	722	1,093	4,756	1,756
Contingencies					
1000-1110-579000	Contingency	-	-	100,000	75,000
	Total	-	-	100,000	75,000
	Department Total: Governing Body	$ 74,441	$ 61,436	$ 190,797	$ 161,674
Boards & Committees					
Alcohol Review Board					
Salaries & Wages					
1010-1011-511000	Salaries & Wages	100	275	700	700
	Total	100	275	700	700
Employee Benefits					
1010-1011-512200	FICA Tax	8	21	54	54
	Total	8	21	54	54
	Total: Alcohol Review Board	108	296	753	754
Finance Committee					
Salaries & Wages					
1010-1012-511000	Salaries & Wages	300	50	500	500
	Total	300	50	500	500
Employee Benefits					
1010-1012-512200	FICA Tax	23	4	38	38
	Total	23	4	38	38
	Total: Finance Committee	$ 323	$ 54	$ 538	$ 538

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Zoning Board					
Salaries & Wages					
1010-1013-511000	Salaries & Wages	$ 275	$ 75	$ 900	$ 900
	Total	275	75	900	900
Employee Benefits					
1010-1013-512200	FICA Tax	21	6	69	69
	Total	21	6	69	69
	Total: Zoning Board	296	81	969	969
Planning Commission					
Salaries & Wages					
1010-1014-511000	Salaries & Wages	925	750	2,250	2,250
	Total	925	750	2,250	2,250
Employee Benefits					
1010-1014-512200	FICA Tax	71	57	172	172
	Total	71	57	172	172
	Total: Planning Commission	996	807	2,422	2,422
	Department Total: Boards & Committees	$ 1,722	$ 1,238	$ 4,683	$ 4,683
City Manager					
City Managers Office					
Salaries & Wages					
1020-1320-511000	Salaries & Wages	152,403	155,581	171,606	179,278
1020-1320-511300	Overtime	315	630	1,248	1,642
	Total	152,718	156,210	172,854	180,919
Employee Benefits					
1020-1320-512100	Group Insurance	17,025	19,133	24,588	24,896
1020-1320-512200	FICA Tax	12,357	12,422	12,981	13,326
1020-1320-512400	Retirement Contrib/Pension	11,809	12,958	28,027	17,191
1020-1320-512900	Vehicle Allowance	2,600	2,600	2,600	5,200
	Total	43,791	47,112	68,196	60,613
Purchased Professional & Technical Services					
1020-1320-521100	Meeting Facilitator	8,376	6,015	10,244	10,244
1020-1320-521200	Professional Services	36,313	45,400	82,002	105,001
	Total	44,688	51,415	92,246	115,245
Purchased Property Services					
1020-1320-522203	General Emergency Repairs	53,742	38,394	103,021	110,000
	Total	$ 53,742	$ 38,394	$ 103,021	$ 110,000

General fund Line Item Expenditures

Account Number	Description		FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Other Purchased Services						
1020-1320-523600	Dues & Professional Fees		$ 1,360	$ 2,436	$ 3,770	$ 3,770
1020-1320-523700	Certification/ Educ/Training		2,002	1,226	5,201	6,701
1020-1320-523750	Council/Staff Meeting Expense		1,074	992	2,000	2,000
		Total	4,436	4,654	10,971	12,471
Supplies						
1020-1320-531100	Office Supplies		2,284	2,517	1,975	2,000
1020-1320-531601	Office Equipment		-	136	280	250
1020-1320-531703	Emp/Council & Comm. Relations		624	1,347	1,995	2,000
		Total	2,909	4,001	4,250	4,250
Machinery & Equipment						
1020-1320-542100	Machinery		52,728	-	7,400	-
		Total	52,728	-	7,400	-
	Department Total: City Manager		$ 355,013	$ 301,787	$ 458,938	$ 483,498
City Clerk/Business office						
Clerk Administration						
Salaries & Wages						
1040-1330-511000	Salaries & Wages		207,341	216,704	226,319	234,639
1040-1330-511101	Part Time Salaries & Wages		22,560	26,596	50,371	26,348
1040-1330-511300	Overtime		72	54	715	1,085
		Total	229,973	243,355	277,405	262,071
Employee Benefits						
1040-1330-512100	Group Insurance		45,443	46,384	53,230	53,306
1040-1330-512200	FICA Tax		17,156	18,043	20,994	20,048
1040-1330-512400	Retirement Contrib/Pension		19,456	20,968	23,876	25,930
		Total	82,055	85,395	98,099	99,284
Purchased Professional & Technical Services						
1040-1330-521101	Management Consulting Services		8,165	7,562	7,900	8,000
1040-1330-521200	Professional Services		126,986	120,814	119,000	120,000
1040-1330-521300	Technical Services		-	1,800	2,800	3,000
		Total	135,151	130,177	129,700	131,000
Other Purchased Services						
1040-1330-523100	Property Liability Insurance		286,427	302,978	357,927	335,199
1040-1330-523203	Cell Phones		2,880	1,920	1,920	1,920
1040-1330-523300	Advertising/Public Notices		1,898	1,213	4,091	3,490
1040-1330-523500	Travel/Parking		362	588	670	570
1040-1330-523600	Dues & Professional Fees		45,999	43,668	48,700	43,200
1040-1330-523700	Certification/ Educ/Training		5,026	5,305	8,958	7,873
		Total	$ 342,593	$ 355,673	$ 422,266	$ 392,252

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Clerk Administration contiunes					
Supplies					
1040-1330-531100	Office Supplies	$ 7,967	$ 9,342	$ 8,335	$ 8,945
1040-1330-531400	Subscriptions & Periodicals	3,044	5,933	7,964	7,963
1040-1330-531601	Office Equipment	1,450	66	1,813	958
1040-1330-531701	Election Supplies/Notices	20	80	4,200	5,440
1040-1330-531703	Emp/Council & Comm. Relations	2,798	4,131	4,000	4,800
	Total	15,279	19,552	26,312	28,106
Intergovernmental					
1040-1330-571001	Taxes on Purchased Property	-	3,231	1,500	1,500
	Total	-	3,231	1,500	1,500
Bad Debts					
1040-1330-574000	Bad Debts	860	3,677	3,360	3,360
	Total	860	3,677	3,360	3,360
	Total: Clerk Administration	805,911	841,060	958,643	917,574
Finance Office					
Salaries & Wages					
1040-1510-511000	Salaries & Wages	187,338	195,161	203,238	209,185
1040-1510-511101	Part Time Salaries & Wages	34,207	29,431	51,553	50,559
1040-1510-511300	Overtime	235	272	668	560
	Total	221,780	224,864	255,459	260,304
Employee Benefits					
1040-1510-512100	Group Insurance	34,253	36,599	36,691	36,965
1040-1510-512200	FICA Tax	16,722	16,898	19,546	19,913
1040-1510-512400	Retirement Contrib/Pension	17,862	18,798	21,398	23,072
	Total	68,837	72,296	77,635	79,951
Purchased Professional & Technical Services					
1040-1510-521200	Professional Services	38,000	39,000	42,000	42,000
	Total	38,000	39,000	42,000	42,000
Other Purchased Services					
1040-1510-523203	Cell Phones	960	960	960	960
1040-1510-523500	Travel/Parking	371	294	1,520	1,520
1040-1510-523600	Dues & Professional Fees	655	755	716	731
1040-1510-523602	Bank/Credit Card Fees	33,301	35,482	31,258	19,250
1040-1510-523700	Certification/ Educ/Training	1,433	1,844	2,753	2,918
	Total	36,720	39,334	37,207	25,379
Supplies					
1040-1510-531400	Subscriptions & Periodicals	-	159	250	250
	Total	-	159	250	250
	Total: Finance Office	$ 365,338	$ 375,653	$ 412,550	$ 407,884

General fund Line Item Expenditures

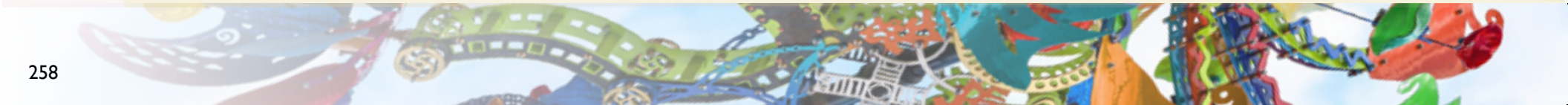
Account Number	Description		FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Business Office						
Salaries & Wages						
1040-1520-511000	Salaries & Wages		$ 153,964	$ 159,949	$ 165,464	$ 168,875
1040-1520-511101	Overtime		970	982	2,141	2,185
		Total	154,935	160,931	167,605	171,061
Employee Benefits						
1040-1520-512100	Group Insurance		44,844	47,282	47,348	47,616
1040-1520-512200	FICA Tax		11,477	11,833	12,753	13,086
1040-1520-512400	Retirement Contrib/Pension		14,570	15,448	17,599	18,817
		Total	70,891	74,563	77,699	79,519
Other Purchased Services						
1040-1520-523500	Travel/Parking		520	647	805	805
1040-1520-523600	Dues & Professional Fees		107	50	226	151
1040-1520-523700	Certification/ Educ/Training		623	1,759	4,697	4,570
		Total	1,250	2,455	5,728	5,526
Supplies						
1040-1520-531400	Subscriptions & Periodicals		60	67	60	70
1040-1520-531550	Garbage Bags for Resale		160	3,843	4,500	4,500
1040-1520-531601	Office Equipment		637	-	613	495
		Total	857	3,910	5,173	5,065
Intergovernmental						
1040-1520-571000	Intergovernmental Expenditures		430	1,090	800	660
		Total	430	1,090	800	660
		Total: Business Office	228,363	242,950	257,005	261,830
Information Technology						
Salaries & Wages						
1040-1535-511000	Salaries & Wages		168,951	187,265	196,877	202,718
1040-1535-511300	Overtime		131	152	1,196	1,222
		Total	169,082	187,417	198,073	203,940
Employee Benefits						
1040-1535-512100	Group Insurance		36,145	46,877	48,774	49,135
1040-1535-512200	FICA Tax		12,876	14,145	15,153	15,601
1040-1535-512400	Retirement Contrib/Pension		15,805	18,128	20,798	22,433
		Total	64,827	79,149	84,724	87,170
Purchased Professional & Technical Services						
1040-1535-521101	Management Consulting Services		4,393	1,210	4,900	3,000
1040-1535-521300	Technical Services		-	8,923	20,000	15,000
		Total	$ 4,393	$ 10,133	$ 24,900	$ 18,000

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Information Technology continues					
Purchased Property Services					
1040-1535-522201	Office Equipment Maintenance	$ 1,920	$ 1,498	$ 2,000	$ 2,000
1040-1535-522322	Equipment Leases	125,742	100,473	106,020	138,540
	Total	127,662	101,971	108,020	140,540
Other Purchased Services					
1040-1535-523201	Telephone	162,471	174,026	188,080	221,620
1040-1535-523202	Support Agreements	150,942	182,659	200,905	151,398
1040-1535-523203	Cell Phones	2,640	2,880	2,880	2,880
1040-1535-523205	Internet Commerce	3,206	530	-	1
1040-1535-523700	Certification/ Educ/Training	3,580	3,450	4,900	802
1040-1535-523801	Software Licenses	27,283	29,850	26,455	29,220
	Total	350,122	393,395	423,220	405,921
Supplies					
1040-1535-531235	Cable	-	-	7,300	5,880
1040-1535-531601	Office Equipment	27,015	29,267	25,000	25,000
1040-1535-531602	Computer Upgrades	79,718	76,895	65,500	57,501
	Total	106,733	106,162	97,800	88,381
	Total: Information Technology	822,818	878,227	936,737	943,952
Human Resources					
Salaries & Wages					
1040-1540-511000	Salaries & Wages	144,917	149,934	157,117	160,365
1040-1540-511300	Overtime	170	30	698	1,017
	Total	145,087	149,964	157,815	161,382
Employee Benefits					
1040-1540-512100	Group Insurance	27,672	38,154	38,150	31,637
1040-1540-512200	FICA Tax	10,439	10,717	12,096	12,346
1040-1540-512400	Retirement Contrib/Pension	13,733	14,469	16,602	17,752
1040-1540-512901	Health & Wellness	1,407	2,063	2,400	2,100
1040-1540-512902	Employee Meetings & Awards	3,654	3,493	7,050	6,525
	Total	56,904	68,896	76,298	70,360
Purchased Professional & Technical Services					
1040-1540-521101	Management Consulting Services	-	947	2,000	2,000
1040-1540-521300	Technical Services	963	1,411	1,500	1,500
	Total	963	2,358	3,500	3,500
Other Purchased Services					
1040-1540-523600	Dues & Professional Fees	520	749	1,115	1,115
1040-1540-523700	Certification/ Educ/Training	2,619	2,936	5,445	4,445
1040-1540-523901	Recruitment & Hiring	24,631	14,952	16,900	15,700
	Total	$ 27,770	$ 18,638	$ 23,460	$ 21,260

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Human Resources continues					
Supplies					
1040-1540-531109	Safety / Disaster Mgmt Supplies & Equipment	$ 279	$ 514	$ 1,200	$ 1,000
1040-1540-531400	Subscriptions & Periodicals	-	364	650	700
1040-1540-531601	Office Equipment	388	-	1,000	1,000
1040-1540-531702	Employee Relations	442	753	750	700
	Total	1,108	1,631	3,600	3,400
Self Funded Insurance					
1040-1540-552200	Claims	-	2,512	13,000	12,000
	Total	-	2,512	13,000	12,000
	Total: Human Resources	231,832	243,998	277,673	271,902
Custodial/Bldg. Maintenance					
Salaries & Wages					
1040-1565-511000	Salaries & Wages	26,191	27,306	29,619	39,514
1040-1565-511300	Overtime	3	19	314	971
	Total	26,193	27,325	29,934	40,484
Employee Benefits					
1040-1565-512100	Group Insurance	14,032	14,191	14,207	14,272
1040-1565-512200	FICA Tax	1,813	1,894	2,317	3,097
1040-1565-512400	Retirement Contrib/Pension	2,409	2,221	3,794	4,453
	Total	18,253	18,306	20,318	21,823
Purchased Professional & Technical Services					
1040-1565-521303	Maintenance Tech/ Contracts	474	5,239	7,514	14,074
	Total	474	5,239	7,514	14,074
Purchased Property Services					
1040-1565-522130	Bldg. Maintenance/Cleaning	3,562	18,291	9,660	9,660
	Total	3,562	18,291	9,660	9,660
Supplies					
1040-1565-531102	Building Supplies	7,342	5,856	5,120	5,041
	Total	7,342	5,856	5,120	5,041
	Total: Custodial/Bldg. Maintenance	55,825	75,017	72,545	91,082
	Department Total: City Clerk/Business Office	$ 2,510,086	$ 2,656,906	$ 2,915,153	$ 2,894,224
General Government					
General Govt Operations/Services					
Salaries & Wages					
1060-1566-511210	Event Salaries	32,495	34,524	31,801	26,410
	Total	32,495	34,524	31,801	26,410
Employee Benefits					
1060-1566-512200	FICA Tax	2,264	2,509	2,561	2,020
	Total	$ 2,264	$ 2,509	$ 2,561	$ 2,020



General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
General Government continues					
Purchased Property Services					
1060-1566-522140	Landscaping Downtown Properties	$ 39,229	$ 37,770	$ 46,884	$ 44,340
1060-1566-522146	Landscaping PIB Medians	3,269	3,165	3,360	3,360
1060-1566-522147	Landscaping Public Safety	8,665	8,665	9,130	9,000
1060-1566-522202	Vehicle Repairs/Maintenance	-	-	872	810
1060-1566-522205	Repairs & Maint - Landscape	-	-	1,250	1,500
1060-1566-522320	Equipment Rental	2,016	2,016	2,016	2,000
	Total	53,179	51,616	63,512	61,010
Other Purchased Services					
1060-1566-523101	Insurance Deductible	1,000	3,000	4,769	3,000
	Total	1,000	3,000	4,769	3,000
Supplies					
1060-1566-531101	Postage	4,854	8,023	7,063	8,250
1060-1566-531210	Water/Sewer	13,152	13,151	27,234	22,069
1060-1566-531215	Stormwater Fees	10,135	17,436	15,155	15,877
1060-1566-531230	Electric	81,660	79,642	77,760	87,072
1060-1566-531401	Records Preservation	-	208	500	500
1060-1566-531702	Employee Relations	1,458	1,685	2,237	1,800
	Total	111,260	120,145	129,949	135,568
	Total: General Govt Operations/Services	200,198	211,795	232,592	228,009
Red Clay Theatre					
Purchased Property Services					
1060-1573-522203	General Emergency Repairs	12,480	6,984	9,084	9,500
	Total	12,480	6,984	9,084	9,500
Other Purchased Services					
1060-1573-523201	Telephone	6,669	7,674	7,692	7,788
	Total	6,669	7,674	7,692	7,788
Supplies					
1060-1573-531210	Water/Sewer	1,723	1,325	1,680	1,620
1060-1573-531220	Gas	2,027	1,989	2,280	2,040
1060-1573-531230	Electric	15,031	14,438	15,736	15,372
	Total	18,781	17,753	19,696	19,032
	Total: Red Clay Theatre	37,930	32,411	36,472	36,320
	Department Total: General Government	$ 238,129	$ 244,206	$ 269,064	$ 264,329

General fund Line Item Expenditures

Account Number	Description		FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Public Information/Marketing						
Public Information Administration						
Salaries & Wages						
1080-1570-511000	Salaries & Wages		$ 212,070	$ 143,922	$ 183,386	$ 243,774
1080-1570-511101	Part Time Salaries & Wages		(561)	-	-	-
1080-1570-511200	Seasonal/Temporary		-	19,029	6,725	-
1080-1570-511300	Overtime		2,302	1,500	2,073	3,040
		Total	213,811	164,451	192,185	246,815
Employee Benefits						
1080-1570-512100	Group Insurance		37,137	25,497	29,349	49,665
1080-1570-512200	FICA Tax		16,292	12,692	15,125	18,881
1080-1570-512400	Retirement Contrib/Pension		19,298	13,995	20,215	26,416
		Total	72,726	52,184	64,689	94,963
Purchased Professional & Technical Services						
1080-1570-521200	Professional Services		71,393	25,874	29,200	20,000
		Total	71,393	25,874	29,200	20,000
Other Purchased Services						
1080-1570-523203	Cell Phones		1,560	1,560	3,110	4,560
1080-1570-523600	Dues & Professional Fees		7,364	6,009	7,280	7,280
1080-1570-523700	Certification/ Educ/Training		3,071	2,574	4,000	5,000
	Other Purchased Services Totals	**Total**	11,995	10,143	14,390	16,840
Supplies						
1080-1570-531100	Office Supplies		2,040	1,624	2,400	2,400
1080-1570-531703	Emp/Council & Comm. Relations		5,816	7,540	9,850	9,850
1080-1570-531704	Citywide Promotions		51,349	53,717	57,500	56,000
1080-1570-531705	Newsletter		38,279	39,705	46,000	45,200
		Total	97,484	102,586	115,750	113,450
	Total: Public Information Administration		467,408	355,238	416,214	492,067
Downtown/Main Stre						
Other Purchased Services						
1080-1571-523301	Advertising/Promotions		26,387	25,813	26,000	26,000
1080-1571-523802	Music Licensing Fees		1,027	1,053	1,200	1,200
1080-1571-523850	Contract Labor		5,928	4,460	11,437	12,000
		Total	33,342	31,326	38,637	39,200
Supplies						
1080-1571-531103	Signs/Banners		6,881	4,390	5,500	5,500
1080-1571-531104	Supplies		3,089	2,233	4,125	4,000
1080-1571-531600	Small Equipment		2,714	1,435	1,300	1,300
1080-1571-531800	Special Events		136,722	174,262	176,280	219,500
1080-1571-531801	New Years Eve Celebration		30,000	34,976	40,000	2
1080-1571-531802	Fireworks/Concerts		11,175	13,554	19,045	22,500
		Total	190,581	230,849	246,250	252,802
	Total: Downtown/Main Street		$ 223,923	$ 262,175	$ 284,887	$ 292,002

General fund Line Item Expenditures

Account Number	Description		FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Festival Center						
Purchased Property Services						
1080-1572-522321		Linen/Uniform	$ -	$ -	$ -	$ 5,000
		Total	-	-	-	5,000
Supplies						
1080-1572-531102		Building Suppl	-	-	-	5,600
1080-1572-531210		Water/Sewer	-	-	-	9,000
1080-1572-531220		Gas	-	-	-	9,000
1080-1572-531230		Electric	-	-	-	28,500
		Total	-	-	-	52,100
		Total: Festival Center	-	-	-	57,100
	Department Total: Public Information/Marketing		691,332	617,414	701,101	841,169
Municipal Court						
Municipal Court Administration						
Salaries & Wages						
2000-2100-511000	Salaries & Wages		357,997	390,031	406,411	418,800
2000-2100-511101	Part Time Salaries & Wages		31,545	17,162	42,900	41,504
2000-2100-511200	Seasonal/Temporary		7,125	4,844	12,000	12,000
2000-2100-511300	Overtime		135	116	2,074	2,669
		Total	396,802	412,153	463,385	474,973
Employee Benefits						
2000-2100-512100	Group Insurance		72,584	69,627	70,736	70,194
2000-2100-512200	FICA Tax		29,916	31,114	34,448	36,335
2000-2100-512400	Retirement Contrib/Pension		31,008	34,207	38,507	43,308
		Total	133,508	134,949	143,691	149,838
Purchased Professional & Technical Services						
2000-2100-521310	Witness Fees		-	-	150	150
2000-2100-521311	Indigent Defense		1,308	1,438	3,500	3,500
2000-2100-521312	Language Translator		1,419	1,145	4,010	4,110
2000-2100-521313	Collection Agency Fees		-	-	1	-
		Total	2,727	2,583	7,661	7,760
Purchased Property Services						
2000-2100-522201	Office Equipment Maintenance		-	384	600	600
2000-2100-522322	Equipment Leases		528	588	750	750
		Total	528	972	1,350	1,350
Other Purchased Services						
2000-2100-523203	Cell Phones		960	960	960	960
2000-2100-523300	Advertising/Public Notices		25	125	500	400
2000-2100-523600	Dues & Professional Fees		1,158	1,235	1,370	1,500
2000-2100-523700	Certification/ Educ/Training		4,869	5,794	11,150	11,180
		Total	$ 7,012	$ 8,114	$ 13,980	$ 14,040

General fund Line Item Expenditures

Account Number	Description		FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Municipal Court Administration continues						
Supplies						
2000-2100-531100	Office Supplies		$ 1,983	$ 4,033	$ 6,000	$ 6,000
2000-2100-531400	Subscriptions & Periodicals		503	574	670	670
2000-2100-531601	Office Equipment		1,398	309	2,145	2,145
2000-2100-531703	Emp/Council & Comm. Relations		383	649	1,360	1,360
		Total	4,268	5,565	10,175	10,175
Payments to Others						
2000-2100-573001	Cash Bond Refund		-	(156)	-	-
		Total	-	(156)	-	-
	Department Total: Municipal Court		$ 544,845	$ 564,181	$ 640,242	$ 658,136
Police						
Police Administration						
Salaries & Wages						
3000-3210-511000	Salaries & Wages		404,363	400,582	412,530	422,022
3000-3210-511300	Overtime		60	79	1,757	3,026
		Total	404,423	400,661	414,287	425,048
Employee Benefits						
3000-3210-512100	Group Insurance		48,713	60,802	66,497	66,427
3000-3210-512200	FICA Tax		30,140	29,767	30,919	31,937
3000-3210-512400	Retirement Contrib/Pension		38,382	38,590	43,742	46,755
		Total	117,235	129,159	141,158	145,120
Purchased Professional & Technical Services						
3000-3210-521200	Professional Services		77,625	79,478	80,000	70,000
3000-3210-521303	Maintenance Tech/ Contracts		47,817	13,178	57,000	11,000
		Total	125,442	92,656	137,000	81,000
Purchased Property Services						
3000-3210-522130	Bldg. Maintenance/Cleaning		10,470	14,574	14,000	12,000
		Total	10,470	14,574	14,000	12,000
Other Purchased Services						
3000-3210-523203	Cell Phones		-	800	1,920	1,920
3000-3210-523600	Dues & Professional Fees		505	630	405	405
3000-3210-523700	Certification/ Educ/Training		55,398	59,414	60,000	20,845
		Total	55,903	60,844	62,325	23,170
Supplies						
3000-3210-531100	Office Supplies		17,978	20,209	20,920	20,000
3000-3210-531210	Water/Sewer		2,088	2,147	1,980	2,000
3000-3210-531230	Electric		157,323	149,474	157,000	150,000
3000-3210531702	Employee Relations		270	329	580	400
3000-3210531706	Uniforms		1,140	1,037	1,100	1,100
		Total	178,799	173,197	181,580	173,500
	Total: Police Administration		$ 892,272	$ 871,090	$ 950,350	$ 859,837

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Criminal Investigations Division					
Salaries & Wages					
3000-3221-511000	Salaries & Wages	$ 535,779	$ 596,262	$ 624,563	$ 581,362
3000-3221-511300	Overtime	25,448	16,010	33,303	30,569
	Total	561,227	612,272	657,866	611,931
Employee Benefits					
3000-3221-512100	Group Insurance	130,277	154,354	154,303	119,924
3000-3221-512200	FICA Tax	41,648	45,093	50,327	46,813
3000-3221-512400	Retirement Contrib/Pension	47,867	54,244	63,759	64,753
	Total	219,793	253,691	268,388	231,489
Purchased Property Services					
3000-3221-522201	Office Equipment Maintenance	-	-	500	500
	Total	-	-	500	500
Other Purchased Services					
3000-3221-523203	Cell Phones	-	-	160	-
3000-3221-523600	Dues & Professional Fees	1,000	400	1,100	1,100
3000-3221-523700	Certification/ Educ/Training	-	-	-	7,230
	Total	1,000	400	1,260	8,330
Supplies					
3000-3221-531104	Supplies	687	-	1,240	1,240
3000-3221-531107	Evidence Collection & Processing	35	1,054	5,000	5,000
3000-3221-531601	Office Equipment	-	-	500	500
3000-3221-531603	Police Equipment	3,522	4,163	4,790	4,790
3000-3221-531604	Police Vests	8,784	11,155	16,952	16,951
3000-3221-531703	Emp/Council & Comm. Relations	11,125	12,248	12,028	12,028
3000-3221-531706	Uniforms	4,083	4,934	6,726	6,726
	Total	28,236	33,554	47,236	47,235
	Total: Criminal Investigations Division	810,256	899,917	975,250	899,486
Police Uniform Division					
Salaries & Wages					
3000-3223-511000	Salaries & Wages	2,441,015	2,496,355	2,597,618	2,728,741
3000-3223-511101	Part Time Salaries & Wages	19,096	950	3,000	-
3000-3223-511300	Overtime	148,188	127,672	204,677	193,826
	Total	2,608,299	2,624,977	2,805,295	2,922,568
Employee Benefits					
3000-3223-512100	Group Insurance	541,876	532,168	586,295	652,738
3000-3223-512200	FICA Tax	194,455	194,407	219,195	223,576
3000-3223-512400	Retirement Contrib/Pension	221,991	232,606	279,686	304,830
	Total	958,323	959,181	1,085,176	1,181,144
Purchased Professional & Technical Services					
3000-3223-521312	Language Translator	999	1,717	1,500	2,250
	Total	$ 999	$ 1,717	$ 1,500	$ 2,250

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Police Uniform Division continues					
Purchased Property Services					
3000-3223-522201	Office Equipment Maintenance	$ 142	$ 630	$ 1,000	$ 1,000
3000-3223-522206	Repairs & Maint - Equipment	7,524	3,037	7,150	7,325
	Total	7,666	3,667	8,150	8,325
Other Purchased Services					
3000-3223-523203	Cell Phones	-	480	960	960
3000-3223-523600	Dues & Professional Fees	-	-	100	280
3000-3223-523700	Certification/ Educ/Training	-	-	-	8,930
	Total	-	480	1,060	10,170
Supplies					
3000-3223-531108	Prisoner Medical & Supply	8,246	3,951	16,200	16,200
3000-3223-531111	Supplies - K-9	20,563	8,146	7,971	7,791
3000-3223-531112	Supplies - Horse Patrol	-	-	-	5,240
3000-3223-531603	Police Equipment	36,112	26,130	41,477	21,377
3000-3223-531706	Uniforms	30,874	27,696	32,089	37,089
	Total	95,794	65,924	97,737	87,697
	Total: Police Uniform Division	3,671,080	3,655,946	3,998,918	4,212,154
Police Support Services Division					
Salaries & Wages					
3000-3224-511000	Salaries & Wages	328,147	392,030	461,208	462,589
3000-3224-511101	Part Time Salaries & Wages	107,957	110,303	179,140	214,035
3000-3224-511300	Overtime	15,038	19,767	27,322	23,750
	Total	451,141	522,100	667,670	700,374
Employee Benefits					
3000-3224-512100	Group Insurance	94,148	106,166	113,831	106,626
3000-3224-512200	FICA Tax	32,986	37,994	46,859	53,579
3000-3224-512400	Retirement Contrib/Pension	28,950	35,385	48,842	49,232
	Total	156,085	179,545	209,533	209,437
Purchased Property Services					
3000-3224-522201	Office Equipment Maintenance	-	501	2,000	3,000
	Total	-	501	2,000	3,000
Other Purchased Services					
3000-3224-523202	Support Agreements	209,461	171,404	195,908	317,623
3000-3224-523600	Dues & Professional Fees	295	535	500	500
3000-3224-523700	Certification/ Educ/Training	-	-	-	17,000
3000-3224-523902	Records Destruction	1,135	549	700	700
	Total	$ 210,891	$ 172,488	$ 197,108	$ 335,823

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Police Support Services Division continues					
Supplies					
3000-3224-531101	Postage	$ 7,460	$ 6,516	$ 7,120	$ 7,120
3000-3224-531107	Evidence Collection & Processing	12,483	12,294	9,010	11,010
3000-3224-531601	Office Equipment	8,689	3,964	9,400	6,400
3000-3224-531602	Computer Upgrades	82,112	48,961	173,353	168,353
3000-3224-531603	Police Equipment	18,149	194,769	47,472	34,500
3000-3224-531706	Uniforms	-	12,553	10,167	12,000
	Total	128,894	279,056	256,522	239,383
	Total: Police Support Srvcs Division	947,011	1,153,690	1,332,833	1,488,017
Police Dispatch					
Salaries & Wages					
3000-3270-511000	Salaries & Wages	427,284	468,372	538,992	538,847
3000-3270-511101	Part Time Salaries & Wages	-	-	29,074	29,657
3000-3270-511300	Overtime	33,439	40,701	33,071	32,851
	Total	460,723	509,073	601,137	601,355
Employee Benefits					
3000-3270-512100	Group Insurance	142,301	127,665	125,831	146,434
3000-3270-512200	FICA Tax	32,601	36,447	45,987	46,004
3000-3270-512400	Retirement Contrib/Pension	38,310	45,012	57,299	59,962
	Total	213,212	209,124	229,117	252,400
Purchased Property Services					
3000-3270-522322	Equipment Leases	1,382	3,688	3,477	3,240
	Total	1,382	3,688	3,477	3,240
Other Purchased Services					
3000-3270-523202	Support Agreements	34,046	35,566	37,463	37,500
	Total	34,046	35,566	37,463	37,500
Supplies					
3000-3270-531100	Office Supplies	-	73	340	200
3000-3270-531601	Office Equipment	30,740	58,233	7,156	6,210
	Total	30,740	58,306	7,496	6,410
Machinery & Equipment					
3000-3270-542400	Computers	3,931	2,450	2,742	4,000
	Total	3,931	2,450	2,742	4,000
	Total: Police Dispatch	744,034	818,206	881,433	904,905
Consolidated Vehicle Maintenance Division					
Purchased Property Services					
3000-3290-522202	Vehicle Repairs/Maintenance	116,836	136,573	161,621	146,372
3000-3290-522207	Vehicle Accident Repairs	24,274	19,962	28,856	30,000
3000-3290-522322	Equipment Leases	38,084	38,084	38,085	-
	Total	$ 179,195	$ 194,619	$ 228,562	$ 176,372

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Consolidated Vehicle Maintenance Division continues					
Other Purchased Services					
3000-3290-523101	Insurance Deductible	$ 6,772	$ 3,000	$ 6,000	$ 6,000
3000-3290-523600	Dues & Professional Fees	479	489	499	499
523700	Certification/ Educ/Training	-	-	-	5,995
3000-3290-523903	Emissions/Tags/Titles	1,308	1,352	1,017	2,415
	Total	8,559	4,841	7,516	14,909
Supplies					
3000-3290-531270	Fuel & Oil	272,209	201,475	274,850	300,000
3000-3290-531603	Police Equipment	10,122	26,343	13,038	6,738
	Total	282,332	227,817	287,888	306,738
	Total: Consolidated Vehicle Maintenance Division	470,085	427,278	523,966	498,019
Red Light Monitoring					
Purchased Property Services					
3000-3295-522322	Equipment Leases	38,000	-	-	-
	Total	38,000	-	-	-
	Total: Red Light Monitoring	38,000	-	-	-
	Department Total: Police	$ 7,572,737	$ 7,826,127	$ 8,662,749	$ 8,862,418
Public Works					
Public Works Administration					
Salaries & Wages					
4000-4100-511000	Salaries & Wages	584,552	623,610	739,709	753,309
4000-4100-511101	Part Time Salaries & Wages	23,629	28,976	80,775	63,959
4000-4100-511300	Overtime	47,305	32,448	58,020	57,598
	Total	655,486	685,034	878,503	874,867
Employee Benefits					
4000-4100-512100	Group Insurance	200,989	215,807	256,360	237,588
4000-4100-512200	FICA Tax	47,448	49,491	67,259	66,927
4000-4100-512400	Retirement Contrib/Pension	55,944	59,223	73,421	76,327
	Total	304,381	324,521	397,040	380,842
Purchased Professional & Technical Services					
4000-4100-521200	Professional Services	4,805	1,629	12,752	40,261
	Total	4,805	1,629	12,752	40,261
Purchased Property Services					
4000-4100-522202	Vehicle Repairs/Maintenance	10,660	15,050	15,030	16,980
4000-4100-522203	General Emergency Repairs	12,383	16,075	22,825	22,325
4000-4100-522206	Repairs & Maint - Equipment	32,644	31,437	36,080	31,480
4000-4100-522208	Repairs & Maint - Streets/ Sidewalks	9,332	1,874	7,500	7,500
4000-4100-522321	Linen/Uniform Rental Service	4,923	7,382	7,360	7,360
	Total	$ 69,941	$ 71,819	$ 88,795	$ 85,645

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Public Works Administration continues					
Other Purchased Services					
4000-4100-523203	Cell Phones	$ 3,620	$ 3,360	$ 5,520	$ 4,920
4000-4100-523600	Dues & Professional Fees	4,302	4,307	4,750	5,350
4000-4100-523700	Certification/ Educ/Training	4,016	7,468	5,740	5,740
	Total	11,937	15,135	16,010	16,010
Supplies					
4000-4100-531100	Office Supplies	4,102	1,807	1,850	1,850
4000-4100-531103	Signs/Banners	8,522	7,392	9,750	11,300
4000-4100-531104	Supplies	17,932	17,738	22,750	19,500
4000-4100-531108	Prisoner Medical & Supply	22,085	8,673	12,900	14,000
4000-4100-531109	Safety / Disaster Mgmt Supplies & Equipment	14,913	7,761	26,000	40,000
4000-4100-531210	Water/Sewer	1,879	2,410	3,540	5,400
4000-4100-531220	Gas	3,657	3,328	3,960	3,960
4000-4100-531230	Electric	10,024	10,732	11,220	11,220
4000-4100-531235	Cable	846	884	-	-
4000-4100-531600	Small Equipment	2,323	4,148	6,050	4,100
4000-4100-531702	Employee Relations	134	-	-	-
4000-4100-531703	Emp/Council & Comm. Relations	2,628	4,069	3,400	3,400
	Total	89,046	68,942	101,420	114,730
Machinery & Equipment					
4000-4100-542100	Machinery	103,269	-	40,000	-
4000-4100-542200	Vehicles	81,187	-	-	-
	Total	184,456	-	40,000	-
	Total: Public Works Administration	1,320,051	1,167,081	1,534,521	1,512,355
Community Enhancement					
Supplies					
4000-4120-531110	Veterans Flags & Markers	2,983	4,661	6,050	6,050
4000-4120-531707	Holiday Decorations	14,488	11,042	15,500	18,900
	Total	17,472	15,703	21,550	24,950
	Total: Community Enhancement	17,472	15,703	21,550	24,950
Citywide Building/Property Maintenance					
Purchased Professional & Technical Services					
4000-4125-521303	Maintenance Tech/ Contracts	52,073	53,033	67,481	75,343
	Total	52,073	53,033	67,481	75,343
Purchased Property Services					
4000-4125-522130	Bldg. Maintenance/Cleaning	10,133	5,036	9,500	10,000
4000-4125-522210	General Repairs	98,379	108,460	99,255	87,500
	Total	108,512	113,496	108,755	97,500
	Total: Citywide Building/Property Maintenance	160,585	166,529	176,236	172,843
	Department Total: Public Works	$ 1,498,108	$ 1,349,312	$ 1,732,307	$ 1,710,148

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Parks & Recreation					
Cultural Recreation Administration					
Salaries & Wages					
6000-6110-511100	Salaries & Wages	$ 537,538	$ 526,583	$ 557,657	$ 542,747
6000-6110-511101	Part Time Salaries & Wages	166,701	189,295	155,119	154,401
6000-6110-511200	Seasonal/Temporary	166,982	187,710	178,040	163,294
6000-6110-511300	Overtime	2,977	2,113	3,279	3,184
	Total	874,198	905,701	894,095	863,627
Employee Benefits					
6000-6110-512100	Group Insurance	160,512	147,518	146,669	132,133
6000-6110-512200	FICA Tax	65,081	67,615	66,981	66,067
6000-6110-512400	Retirement Contrib/Pension	50,887	51,045	58,166	60,053
	Total	276,480	266,178	271,815	258,254
Purchased Property Services					
6000-6110-522130	Bldg. Maintenance/Cleaning	166,127	171,331	153,648	137,640
6000-6110-522144	Landscaping Bunten Road park	10,759	11,585	12,969	12,528
6000-6110-522149	Landscaping	-	-	42,636	36,969
6000-6110-522202	Vehicle Repairs/Maintenance	389	54	500	500
6000-6110-522206	Repairs & Maint - Equipment	192	-	800	800
	Total	177,466	182,970	210,553	188,437
Other Purchased Services					
6000-6110-523203	Cell Phones	6,240	6,000	8,160	8,640
6000-6110-523301	Advertising/Promotions	12,582	7,268	13,126	11,138
6000-6110-523500	Travel/Parking	1,863	2,116	2,215	2,663
6000-6110-523600	Dues & Professional Fees	1,530	1,555	2,015	2,015
6000-6110-523700	Certification/ Educ/Training	4,126	5,882	2,140	5,640
6000-6110-523801	Software Licenses	11,329	13,859	12,840	12,840
	Total	37,670	36,679	40,496	42,936
Supplies					
6000-6110-531100	Office Supplies	3,051	4,674	3,099	3,343
6000-6110-531235	Cable	838	1,073	-	-
6000-6110-531601	Office Equipment	4,179	324	570	180
6000-6110-531702	Employee Relations	75	-	-	-
6000-6110-531703	Emp/Council & Comm. Relations	5,768	6,349	4,340	5,150
6000-6110-531706	Uniforms	4,274	2,544	4,372	4,200
6000-6110-531720	Park Projects	190	1,687	-	2,500
	Total	18,375	16,650	12,381	15,373
Machinery & Equipment					
6000-6110-542200	Vehicles	18,755	-	-	-
	Total	18,755	-	-	-
	Total: Cultural Recreation Administration	$ 1,402,944	$ 1,408,178	$ 1,429,340	$ 1,368,626

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Recreation Programs					
Other Purchased Services					
6000-6115-523850	Contract Labor	$ 75,247	$ 86,870	$ 82,839	$ 78,000
	Total	75,247	86,870	82,839	78,000
Supplies					
6000-6115-531104	Supplies	32,984	30,285	31,648	24,077
6000-6115-531105	Seniors Program Supplies	12,731	13,097	12,252	11,400
6000-6115-531106	Program Development/ Expansion	2,691	2,679	3,042	3,200
6000-6115-531300	Food / Concession Supplies	1,569	921	916	1,000
6000-6115-531600	Small Equipment	5,116	4,282	7,600	2,800
6000-6115-531800	Special Events	4,391	7,594	10,702	10,610
	Total	59,481	58,858	66,160	53,087
	Total: Recreation Programs	134,728	145,728	148,999	131,087
Festival Center					
Purchased Property Services					
6000-6190-522130	Bldg. Maintenance/Cleaning	-	9,450	-	-
6000-6190-522321	Linen/Uniform Rental Service	3,374	4,704	4,968	-
	Total	3,374	14,154	4,968	-
Supplies					
6000-6190-531210	Water/Sewer	5,016	8,555	9,000	-
6000-6190-531220	Gas	5,931	4,564	5,500	-
6000-6190-531230	Electric	19,655	20,149	22,460	-
6000-6190-531235	Cable	794	837	-	-
6000-6190-531600	Small Equipment	4,500	-	-	-
	Total	35,896	34,106	36,960	-
	Total: Festival Center	39,270	48,260	41,928	-
W.P. Jones Park					
Supplies					
6000-6217-531210	Water/Sewer	1,496	3,807	3,300	4,800
6000-6217-531220	Gas	1,662	1,476	2,100	3,000
6000-6217-531230	Electric	6,753	5,691	6,277	6,600
6000-6217-531235	Cable	1,996	1,198	-	-
	Total	11,907	12,172	11,677	14,400
	Total: W.P. Jones Park	11,907	12,172	11,677	14,400
Rogers Bridge Park					
Purchased Property Services					
6000-6218-522320	Equipment Rental	3,380	3,380	3,380	3,380
	Total	$ 3,380	$ 3,380	$ 3,380	$ 3,380

General fund Line Item Expenditures

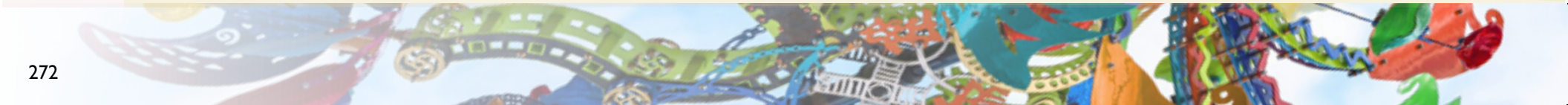
Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Rogers Bridge Park continues					
Supplies					
6000-6218-531210	Water/Sewer	$ 7,362	$ 5,936	$ 14,223	$ 14,500
6000-6218-531230	Electric	2,374	2,551	2,900	2,900
	Total	9,735	8,487	17,123	17,400
	Total: Rogers Bridge Park	13,115	11,867	20,503	20,780
W.P. Jones Park Tennis					
Supplies					
6000-6220-531210	Water/Sewer	659	839	1,320	1,320
6000-6220-531230	Electric	7,150	7,626	10,380	9,972
	Total	7,809	8,465	11,700	11,292
	Total: W.P. Jones Park Tennis	7,809	8,465	11,700	11,292
Bunten Park Tennis					
Supplies					
6000-6221-531230	Electric	2,741	3,719	4,500	4,500
	Total	2,741	3,719	4,500	4,500
	Total: Bunten Park Tennis	2,741	3,719	4,500	4,500
Bunten Park Athletics					
Supplies					
6000-6222-531210	Water/Sewer	8,571	7,262	9,000	12,000
6000-6222-531220	Gas	1,392	1,795	1,299	3,000
6000-6222-531230	Electric	67,943	61,005	55,000	69,000
6000-6222-531600	Small Equipment	9,892	9,309	34,767	13,641
	Total	87,798	79,370	100,066	97,641
	Total: Bunten Park Athletics	87,798	79,370	100,066	97,641
Scott Hudgens Park Athletics					
Supplies					
6000-6223-531210	Water/Sewer	1,134	1,088	2,040	2,040
6000-6223-531230	Electric	3,616	3,651	4,500	4,500
	Total	4,750	4,739	6,540	6,540
	Total: Scott Hudgens Park Athletics	4,750	4,739	6,540	6,540
	Department Total: Parks & Recreation	$ 1,705,062	$ 1,722,497	$ 1,775,253	$ 1,654,866
Planning & Development					
Planning & Development Admin					
Salaries & Wages					
7000-7410-511000	Salaries & Wages	338,384	359,443	342,199	396,212
7000-7410-511101	Part Time Salaries & Wages	8,731	-	11,646	26,395
7000-7410-511300	Overtime	1,936	1,724	3,278	4,323
	Total	$ 349,051	$ 361,167	$ 357,124	$ 426,930

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Planning & Development Admin continues					
Employee Benefits					
7000-7410-512100	Group Insurance	$ 58,920	$ 60,908	$ 87,046	$ 79,730
7000-7410-512200	FICA Tax	26,789	27,608	32,293	32,660
7000-7410-512400	Retirement Contrib/Pension	29,430	32,681	42,144	43,141
	Total	115,138	121,197	161,484	155,531
Purchased Professional & Technical Services					
7000-7410-521200	Professional Services	53,984	57,839	150,760	98,760
	Total	53,984	57,839	150,760	98,760
Purchased Property Services					
7000-7410-522201	Office Equipment Maintenance	190	-	250	250
7000-7410-522202	Vehicle Repairs/Maintenance	18	-	1,000	1,000
	Total	208	-	1,250	1,250
Other Purchased Services					
7000-7410-523203	Cell Phones	2,032	2,112	1,728	1,728
7000-7410-523300	Advertising/Public Notices	3,050	5,142	5,000	3,500
7000-7410-523400	Printing & Binding	1,067	3,067	2,474	2,000
7000-7410-523500	Travel/Parking	1,112	1,752	1,661	3,735
7000-7410-523600	Dues & Professional Fees	380	1,266	980	980
7000-7410-523700	Certification/ Educ/Training	7,097	3,777	5,140	7,140
	Total	14,738	17,115	16,983	19,083
Supplies					
7000-7410-531100	Office Supplies	5,793	4,168	5,000	5,000
7000-7410-531104	Supplies	1,044	1,475	1,500	1,500
7000-7410-531400	Subscriptions & Periodicals	84	638	1,195	1,195
7000-7410-531703	Emp/Council & Comm. Relations	732	220	1,500	1,500
	Total	7,653	6,501	9,195	9,195
Payments to Others					
7000-7410-573002	Community Betterment Program	-	-	3,600	7,500
	Total	-	-	3,600	7,500
	Total: Planning & Development Admin	540,772	563,819	700,395	718,249
Street Lights					
Purchased Property Services					
7000-7415-522210	General Repairs	-	-	-	20,000
	Total	-	-	-	20,000
Supplies					
7000-7415-531230	Electric	324,005	324,687	329,640	341,532
	Total	324,005	324,687	329,640	341,532
	Total: Street Lights	$ 324,005	$ 324,687	$ 329,640	$ 361,532

General fund Line Item Expenditures

Account Number	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Adopted Budget
Economic Development					
Salaries & Wages					
7000-7520-511000	Salaries & Wages	$ 112,678	$ 135,428	$ 139,870	$ 142,689
	Total	112,678	135,428	139,870	142,689
Employee Benefits					
7000-7520-512100	Group Insurance	23,895	27,516	27,579	27,728
7000-7520-512200	FICA Tax	8,312	10,036	10,646	10,916
7000-7520-512400	Retirement Contrib/Pension	10,171	12,307	15,186	15,696
	Total	42,378	49,859	53,411	54,340
Purchased Professional & Technical Services					
7000-7520-521300	Technical Services	-	-	9,858	-
	Total	-	-	9,858	-
Other Purchased Services					
7000-7520-523203	Cell Phones	960	960	960	960
7000-7520-523500	Travel/Parking	246	-	300	300
7000-7520-523600	Dues & Professional Fees	14,912	16,211	15,175	16,280
7000-7520-523700	Certification/ Educ/Training	1,756	1,732	3,780	6,000
	Total	17,874	18,903	20,215	23,540
Supplies					
7000-7520-531100	Office Supplies	598	1,190	147	1,250
7000-7520-531400	Subscriptions & Periodicals	282	404	886	1,296
7000-7520-531704	Citywide Promotions	8,433	13,478	11,640	18,000
	Total	9,313	15,072	12,673	20,546
	Total: Economic Development	182,244	219,263	236,027	241,114
	Department Total: Planning & Development	1,047,021	1,107,769	1,266,062	1,320,895
Other Financing Uses					
Operating Transfers Out					
9000-611041	Transfer to Workers Comp 600	250,000	250,000	250,000	250,000
9000-611042	Transfer to Fund 700 DDA	828,428	1,608,529	1,338,064	832,546
9000-611044	Transfer to Fund 770 URA	999,789	1,022,812	1,024,190	1,024,874
9000-611048	Transfer to Fund 360	33,678	5,047	-	1
9000-611050	Transfer to SPLOST Vehicles	-	54,362	12,075	-
9000-611051	Transfer to Hospital Connector Road	-	37,575	-	-
9000-611059	Transfer to HRA Fund 601	70,000	70,000	70,000	35,000
9000-611060	Transfer to The Block CD 64	134,989	-	-	1
9000-611062	Transfer to Fund 209 Public Art	30,000	9,000	-	-
9000-611065	Transfer to Downtown Detention Facility CD-68	1,458,024	1,380	-	-
9000-611066	Transfer to Gateway Buford Hwy CD-69	5,762	2,770	-	-
9000-611067	Transfer to Tax Allocation District	-	-	3,000	10,000
	Total	3,810,669	3,061,475	2,697,329	2,152,422
	Department Total: Other Financing Uses	$ 3,810,669	$ 3,061,475	$ 2,697,329	$ 2,152,422
	GENERAL FUND TOTAL EXPENDITURE	**$ 20,049,164**	**$ 19,514,347**	**$ 21,313,678**	**$ 21,008,463**





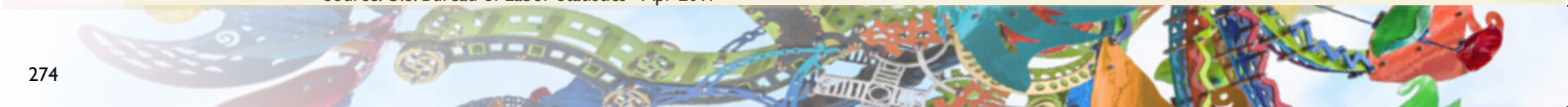
City of Duluth, GA

STATISTICAL SECTION

DULUTH@ SNAPSHOT

2016 Population Estimates*	29,331
Foreign Born Population	7,460
Educational Attainment high school graduate or higher	91.5%
Median Housing Value	$179,600
Total Housing Units	11,595
Housing Occupancy Rate	93.3%
Homeownership Rate	51.2%
Number of Companies**	5,621
Unemployment Rate Duluth***	4.0%
Unemployment Rate GA***	5.0%
Median Age	36.5
Median Household Income	$55,660
Mean Household Income	$73,220
Median family income	$67,094
Mean family income	$82,881
Per capita income	$29,165
Persons without health insurance	19.3%
Persons in poverty	15.4%

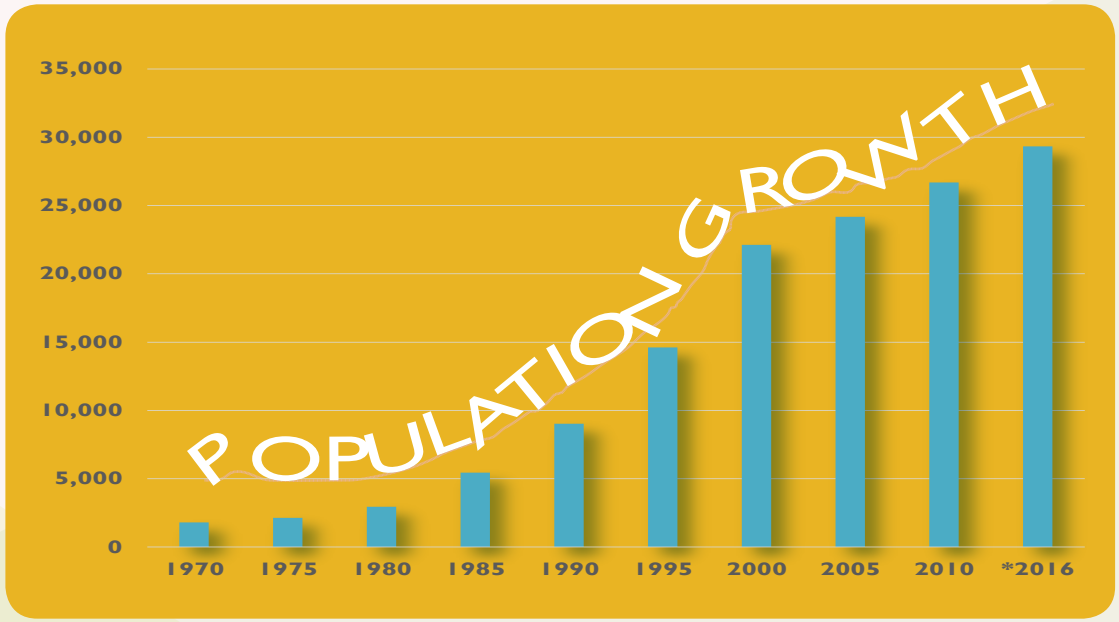
Source: 2011-2015 American Community Survey 5- Year Estimates by US Census Bureau
*Source:Vintage 2016 Population Estimate
**Source: 2012 Survey of Business Owners
***Source: U.S. Bureau of Labor Statistics - Apr 2017

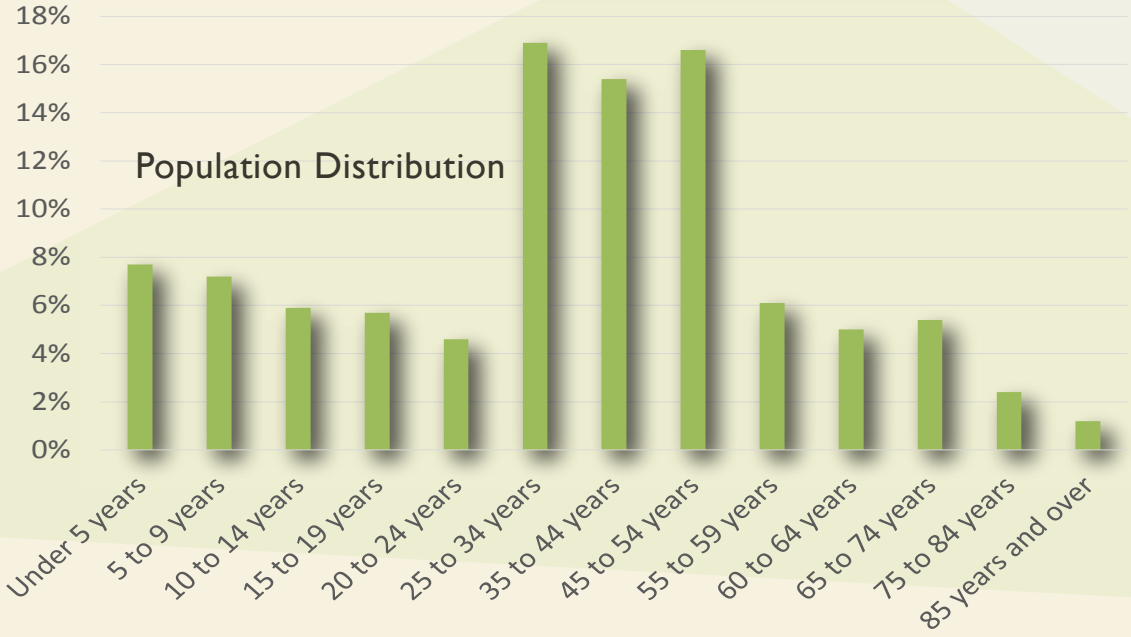


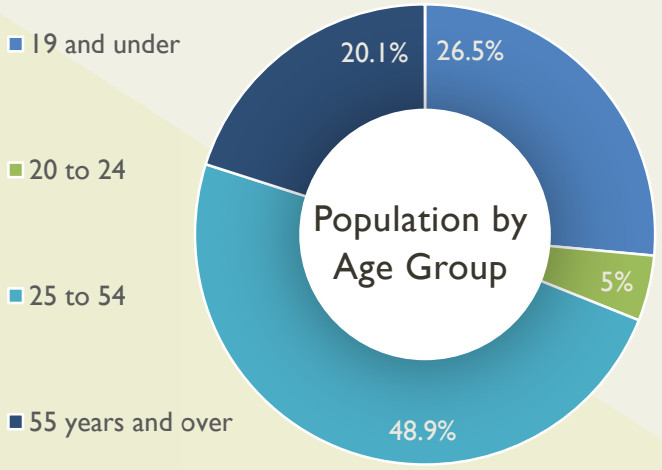
POPULATION

Year	Population	Percent 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	26,688	10.4%
*2016	29,331	9.9%

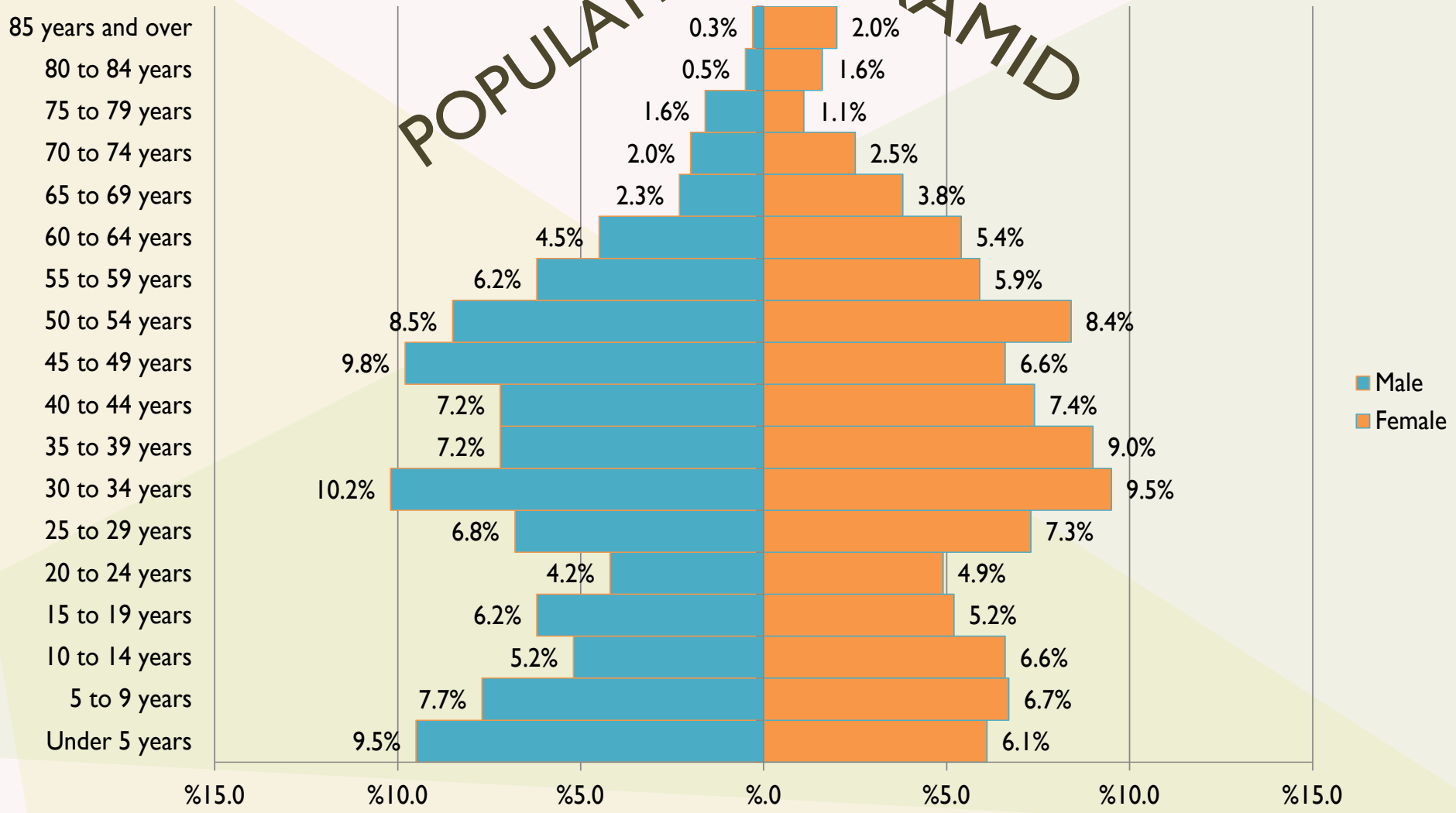
*Annual estimates of the Resident population from U.S. Census Bureau (as of July 1, 2017)



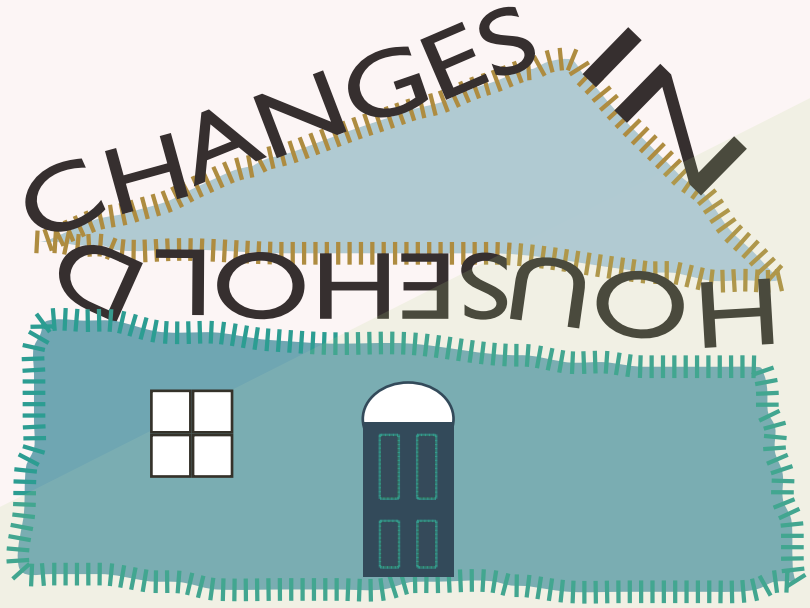


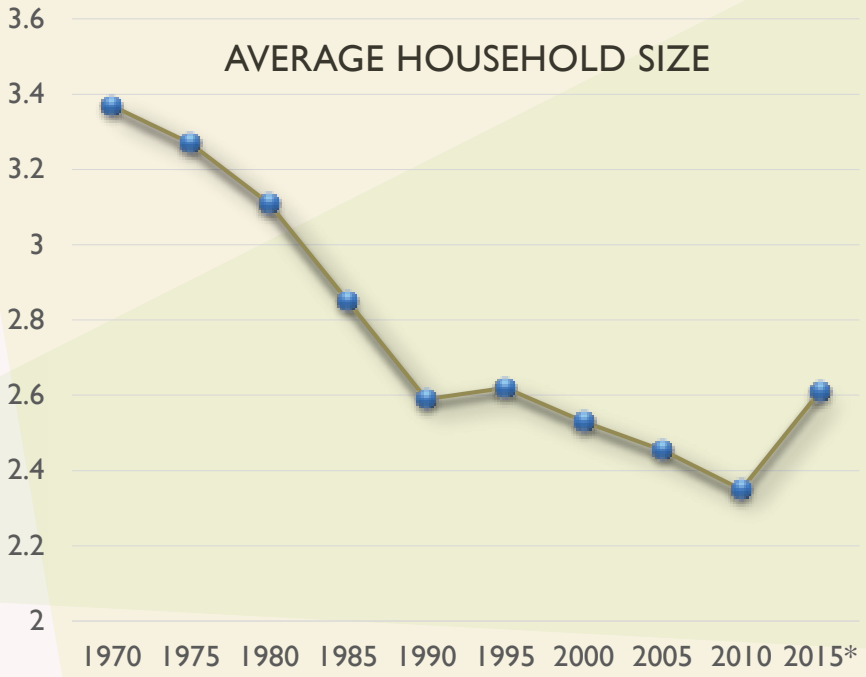


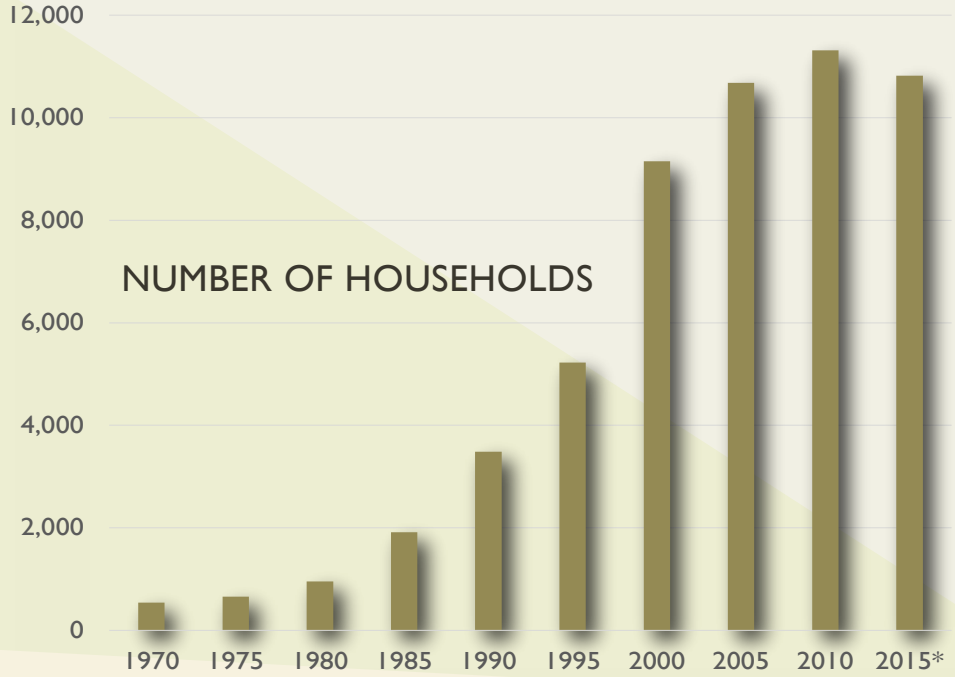
POPULATION PYRAMID



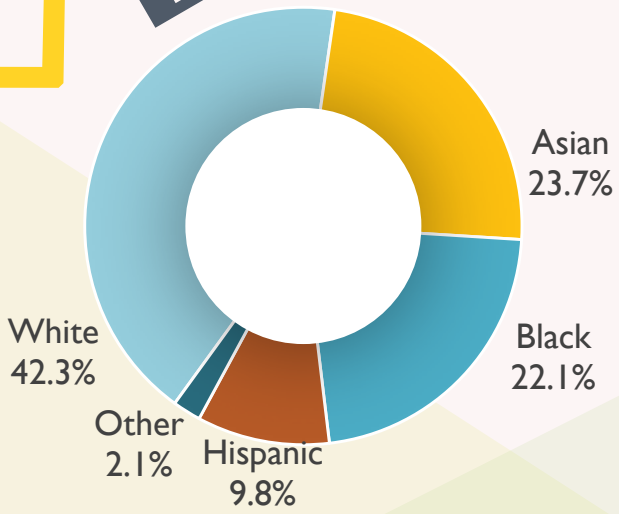
Year	Number of Households	Average Household Size
1970	537	3.37
1975	653	3.27
1980	951	3.11
1985	1,914	2.85
1990	3,486	2.59
1995	5,224	2.62
2000	9,151	2.53
2005	10,680	2.45
2010	11,313	2.35
2015*	10,823	2.61





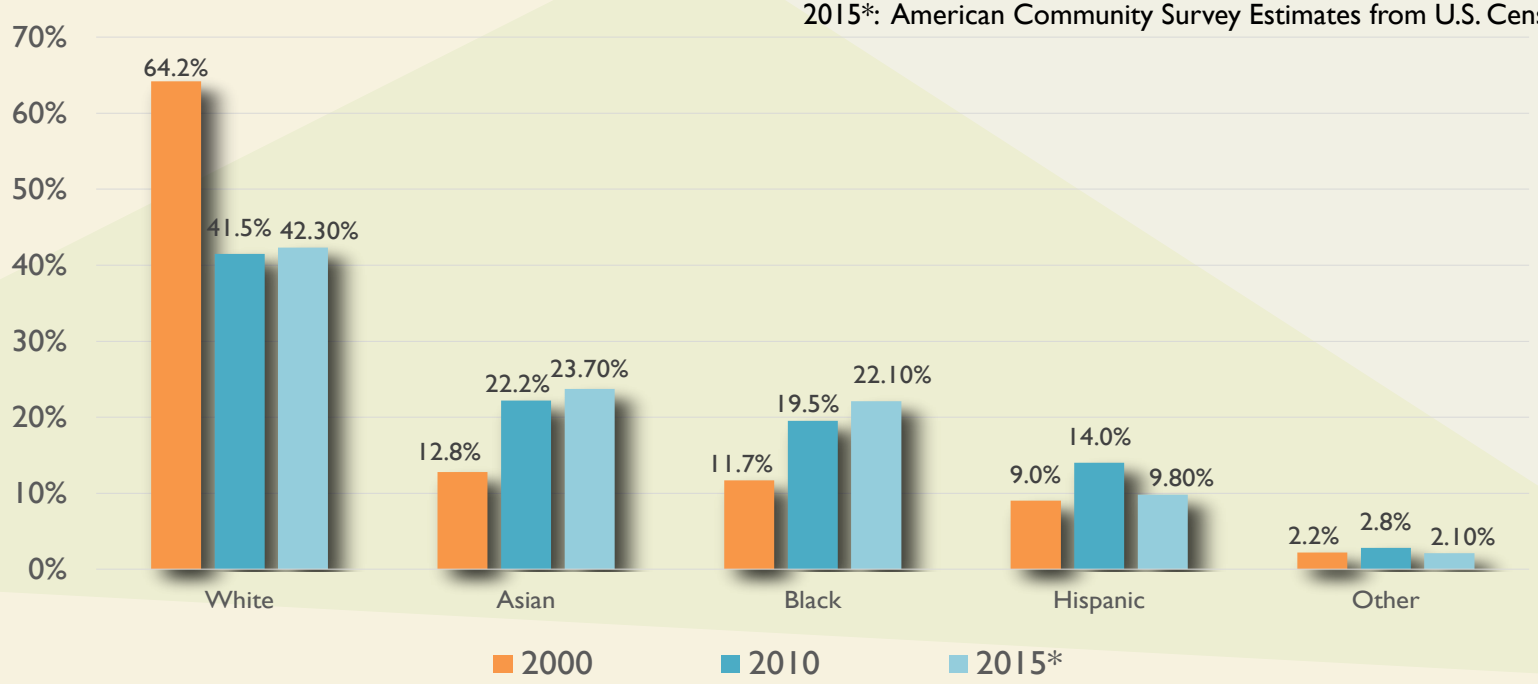


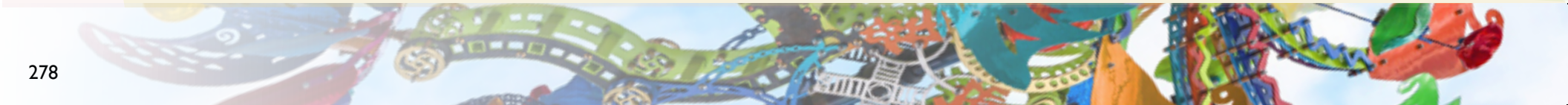
DIVERSITY



Group	2000	2010	2015*
White	64.20%	41.50%	42.30%
Asian	12.80%	22.20%	23.70%
Black	11.70%	19.50%	22.10%
Hispanic	9.00%	14.00%	9.80%
Other	2.20%	2.80%	2.10%

2015*: American Community Survey Estimates from U.S. Census Bureau





BUSINESS & INDUSTRY

NACIS Code	Description	Number of Establishments	Sales, Shipments, Receipts	Annual Payroll	Number of Employees
31-33	Manufacturing	39	$553,413,000	$126,978,000	1,549
42	Wholesale trade	127	$2,088,277,000	$243,673,000	3,067
44-45	Retail Trade	199	$1,032,093,000	$82,883,000	2,792
48-49	Transportation & warehousing	29	$55,292,000	$13,478,000	312
51	Information	32	NA	$45,950,000	668
52	Finance & insurance	142	NA	$117,450,000	1,813
53	Real Estate, Rental, & Leasing	98	$112,478,000	$23,277,000	459
54	Professional, Scientific, and Technical Services	279	$420,203,000	$172,261,000	2,539
56	Administration & Support & Waste Management & Remediation Services	107	$236,785,000	$121,744,000	4,351
61	Educational Services	44	$23,301,000	$7,352,000	292
62	Health Care and Social Assistance	179	$263,510,000	$96,859,000	2,386
71	Arts, Entertainment, & Recreation	20	$15,363,000	$7,233,000	74
72	Accommodation & Food Services	144	$82,026,000	$22,333,000	1,624
81	Other Services (Except Public Administration)	142	$84,476,000	$25,844,000	874

Source: U.S. Census Bureau, 2012 Economic Census


City of Duluth, GA
Glossary

Definitions

The budget document contains specialized and technical terminology that is unique to public finance and budgeting. The following definitions are provided to assist the reader in understanding these terms.

Account: A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Account Number: A line item code that defines the fund, function, and object for an appropriation.

Accounting System: The total set of records and procedures used to record, classify, and report information on the financial position and operations of an entity

Accrual Basis: The basis of accounting under which revenues are recorded in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred, regardless of the timing or related cash flows.

Ad Valorem Tax: Commonly referred to as property taxes. This tax is levied on all real and certain personal property according to the property's assessed valuation and the tax rate.

Adopted Budget: The budgeted revenues and expenditures for the coming fiscal year formally adopted by City Council.

Appraised Value: The market value of real and personal property located in the City as of January 1st of each year, determined by Gwinnett County Tax Commissioner.

Appropriation: A specific amount of money authorized by City Council for the purpose of providing or acquiring goods or services. Appropriations is usually limited in amount and to the time when funds may be expended.

Assessed Property Value: The value set upon real estate or other property by the Gwinnett County Assessor and the Sate as a basis for levying taxes. The assessed value in the State of Georgia is 40 percent of the fair market value.

Assets: Property owned by a government which has monetary value.

Assigned Fund Balance: Is the portion of fund balance that reflects the City's intended use of resources. Such intent was established by formal action of the City Council.

Audit: An examination of documents, records, reports, systems of internal control, accounting and financial procedures.

Authorized position: Positions approved by the City Council as part of the budget adoption.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves and balance of a fund as of a specific date.

Balanced Budget: A budget in which planned revenues equal planned expenditures.

Bond: A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest on specific future dates.

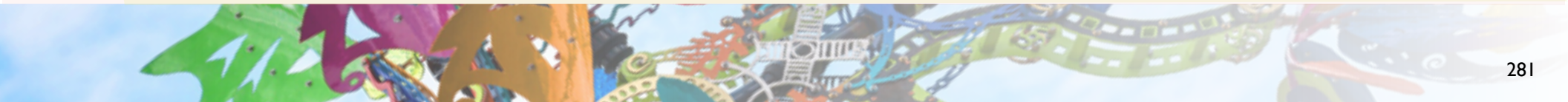
Budget: A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

Budget Amendment: Under certain circumstances, the City Council may adjust the budgeted revenues and expenditures for reasons unforeseen at the time of the adoption of the original budget. Such amendments must be approved by a vote of Council.

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

Budget Document: An official publication that outlines the City's financial plan as supported by City Council.

Budget Message: A general discussion of the proposed budget as presented by the City Manager to City Council.



Budget Ordinance: The formal ordinance approved by City Council which shows budgeted revenues and expenditures for the upcoming fiscal year.

Business Occupational Tax: This is a general tax on business for the privilege of conducting business within the city limits. Rates are set at each city's discretion but may not be discriminatory or confiscatory.

Capital Improvement Plan (CIP): A plan for capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. Included are expenditures made for land, buildings, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements. Included are expenditures made for land, building, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements. Included are expenditures made for land, building, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements.

Capital Outlays: Expenditures for the acquisition of capital assets such as equipment, vehicles, building improvements or major repairs.

Capital Project Budget: A financial plan for construction of physical assets such as buildings, streets, and recreation facilities. The time period usually expands more than one fiscal year.

Charts of Accounts: The classification system used by the City to organize the accounting for various funds.

City Council: The Mayor and five Council members collectively acting as the legislative and policymaking body of the City.

Contingency: Funds appropriated by the City Council for unforeseen needs.

Committed Fund Balance: represents resources the use of which is constrained by limitations that the government imposes upon itself at the highest level of decision making authority, City Council, and can only be removed by formal action equivalent to the action taken to impose it.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time.

Debt Limit: The maximum amounts of debt that may be legally incurred. A debt limit usually only applies to general obligation debt, and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

Debt Service: Interest and principal payments associated with the issuance of debt.

Deficit: An excess of expenditures or expense over revenues and resources.

Delinquent Taxes: Taxes that remain unpaid on and after December 15th subject to a penalty for non-payment.

Depreciation: The decrease in value of assets due to use and the passage of time.

Digest: The tax digest is a comprehensive list of all taxable and non-taxable property in the City.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficient, organized, and easily readable budget documents.

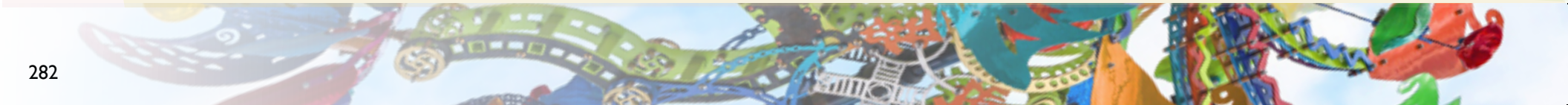
Encumbrance: An amount of money committed for the payment of goods and services not yet received or paid for.

Ending Fund Balance: The excess of the fund's assets and estimated revenues over its liabilities, reserves and appropriations for the period.

Enterprise Fund: A self-supporting fund designed to account for activities supported by user charges.

Equipment: Tangible property of a permanent nature which is useful in carrying on operations, such as machinery, tools, and furniture.

Estimated Revenue: The amount of projected revenue to be collected during a fiscal year.



Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax.

Expenditure: Costs of goods and services rendered whether paid or unpaid.

Fiduciary Fund: A fund used to report and record assets held in trust or in an agency capacity for others.

Financial Policies: Policies used to enable the City to achieve a sound financial position. They are in writing and are periodically updated and endorsed.

Fiscal Year: Any 12-month period of time to which the budget applies. The City's fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets of long-term character, which are intended to continue to be held or used, such as a building, machinery and equipment.

Franchise Fee: Fees paid to a municipality from a franchisee for the use of city streets and right-of-ways. Businesses required to pay franchise fees include utilities such as gas, electricity, cable television and telephone.

Function: A group of related activities aimed at accomplishing a major service or regulatory program.

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

Fund Balance: The difference between a fund's assets and liabilities. Portions of the fund balance are presorted into five categories: nonspendable, restricted, committed, assigned, and unassigned.

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

General Fund: The operating fund of the City used to account for all revenues and expenditures not accounted for in other funds, and which are used for the general operating functions. Revenues are derived primarily from general property taxes, charges and fees, excise taxes, and fines. Expenditures include the cost of the general operations and transfers to other funds. A government can have only one General Fund.

Government Accounting Standards Board (GASB): A governmental accounting standard setting body, which is the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB issues Statements, Interpretations, Technical Bulletins, and Concept Statements defining accounting standards for state and local governments.

Governmental Fund: A fund used to account for mainly tax-supported activities.

Grant: A contribution from another government unit or other organization to support a particular project or activity.

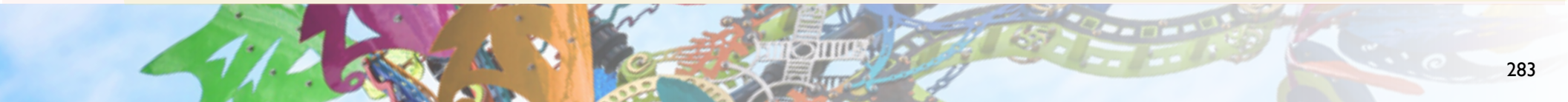
Infrastructure: Project of a capital nature on which the continuance and growth of a community depend, such as streets and roads, sewers, public buildings, and parks.

Interest Rate: The annual yield earned on an investment, expressed as a percentage.

Interfund Transfers: Amounts transferred from one fund to another. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Intergovernmental Revenue: Revenue received from another governmental entity for a specified purpose.

Investments: Securities, bonds and real property (land or buildings) held for the production of income 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



Legally Adopted Budget: The total of the budget of each City fund including budgeted transactions between funds.

Levy: The total amount of taxes, special assessments or service charges imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Licenses and Permits: Revenues in this category are charges designed to reimburse the City for costs of regulating the activities being licensed.

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.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Millage Rate: The ad valorem property tax rate expressed in terms of the levy per $1,000 of assessed property value.

Modified Accrual Basis: The basis of accounting under which expenditures are recorded as soon as they result in liabilities for benefits received and revenue is recorded when received. The extent of modification varies in practice, depending upon the accountant's judgement.

Net Assets: The difference between the City's total assets and total liabilities. Measuring net assets is one way to gauge the City's financial condition.

Object: As used in expenditure classification, this term applies to items purchased or the service obtained, such as personal services, purchased property services, other purchased services, supplies and capital outlays.

Operating Costs: Costs incurred as a result of day-to-day operations.

Operating Reserve: a level of unassigned fund balance in the General Fund greater than or equal to four months of operating expenditures and other financing uses based on the current year's budget.

Ordinance: A formal legislative enactment by the governing board of a municipality. 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 City boundaries.

Overlapping Debt: The proportionate share that residents, within the reporting government, must bear of the debts of other governmental entities due to the resident being either wholly or partly within the geographic boundary of the other governmental entity.

Personal Property: Mobile property not attached permanently to real estate, including tangible property (such as furniture, equipment, inventory, and vehicles) and intangible property (such as stocks, bonds, and cash).

Personal Services: The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

Policy: A set of guidelines used for making decisions.

Projected: Estimation of revenues and expenditures based on past trends, current and expected economic conditions, and future financial forecasts.

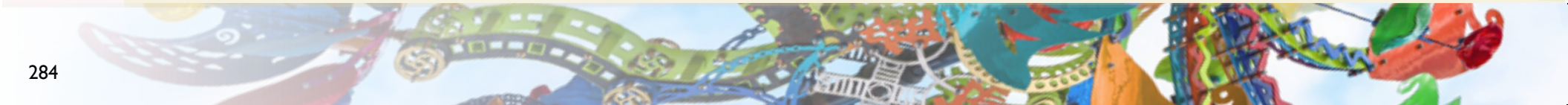
Property Tax: A tax levied on the assessed value of real, personal, and public utility property. This tax is also known as ad valorem tax.

Proprietary Fund: A fund to account for activities that focus on operating income and cash flows. Such activities are often business like whether internal or external in operations.

Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

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.

Real Property: Immobile property; examples include land, natural resources above and below the ground, and fixed improvements to the land.



Refunding: The issuance of new debt whose proceeds are used to repay previously issued debt.

Resolution: A special order of the City Council that has a lower legal standing than an ordinance.

Restricted Fund Balance: Encompasses the net fund resources subject to externally enforceable legal restrictions. Such restrictions would include 1) those imposed by creditors, grantors, contributors, or laws or regulations of other governments, or 2) those imposed by law through constitutional provisions or enabling legislation.

Revenues: Monies received or anticipated by a local government from both tax and non-tax sources during the fiscal year.

Revenue Bond: Bond secured by the revenues of the specific operation being financed.

Special Purpose Local Option Sales Tax (SPLOST): Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. The City's share of voter-approved Gwinnett County SPLOST funds allow the City to fund capital improvement projects, without placing additional pressure on operating budgets or tax rates.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes.

Supplies: Expenditures or expenses for items that ordinarily are consumed within a fiscal year and which are not included in inventories.

Tax Allocation District (TAD): The Georgia Redevelopment Powers Law gives cities and counties the authority to create these districts to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds or creating funding to finance the redevelopment costs within that area.

Tax Rate: The amount of tax stated in terms of a unit of the tax base.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

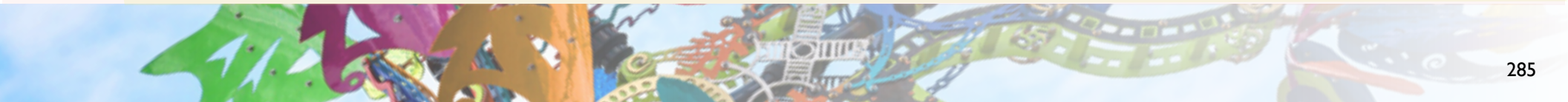
Transfer In/Out: Amount transferred from one fund to another to assist in financing the services of the recipient fund.

Unassigned Fund Balance: Includes fund balance that has not been reported in any other fund balance classifications.

URA – Urban Redevelopment Agency: The Urban Redevelopment Agency of the City of Duluth was established as a legally separate entity. The agency provides a means to issue revenue bonds for redevelopment within the City.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.







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Fiscal Year 2017-2018 Budget Book