ANNUAL BUDGET



DULUTH, Georgia

for the fiscal year

JULY 1, 2021 - JUNE 30, 2022

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Governing Body

Mayor & Council

Nancy Harris
Mayor



Marshar Anderson Bomar
Mayor Pro Tem



Billy Jones
Councilmember



Kelly Kelkenberg
Councilmember



Marline Thomas
Councilmember



Greg Whitlock
Councilmember



Management

James Riker
City Manager

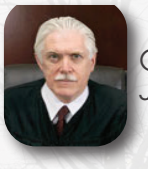




Teresa Lynn
Assistant City Manager / City Clerk



Ken Sakmar
Assistant City Manager /
Finance & Redevelopment Director



Charles L. Barrett III
Judge



Randall Belcher
Police Chief



Audrey Turner
Public Works Director



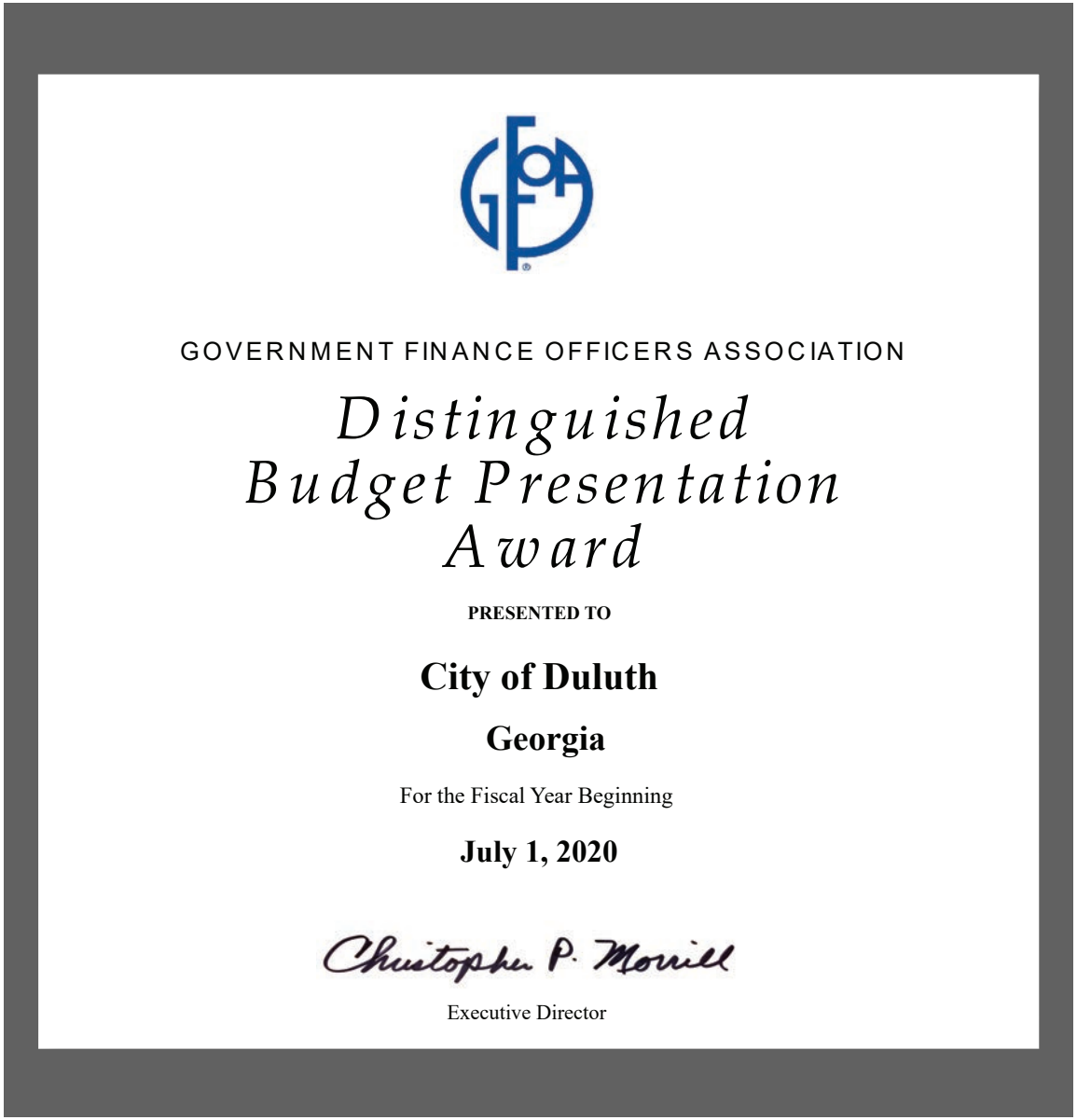
Kathy Marelle
Parks & Recreation Director



Bill Aiken
Planning & Development Director



Christopher McGahee
Economic Development & Marketing Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Georgia

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morrill

Executive Director

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Finance Department
City of Duluth, Georgia

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Executive Director

Christopher P. Morrill

Date **February 22, 2021**

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I. INTRO & OVERVIEW

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Budget Message

To: Madam Mayor, Members of City Council, and Citizens of Duluth
From: James Riker, City Manager
Date: July 1, 2021
Re: City Manager's Budget Message for Fiscal Year 2022

It is, once again, my privilege to present the City of Duluth's Fiscal Year 2022 Annual Operating and Capital Budget. As many of you will recall, when the City was developing is prior year budget, we were in the midst of the COVID-19 pandemic. Unemployment levels were the highest they had been in over 40 years. Many businesses were unable to continue operation as normal, with some temporarily or permanently closed. People were wearing mask, social distancing, or staying home all together out of fear of contracting COVID-19. There was a lot of uncertainty about with the future would hold and what would happen next.

This uncertainty also impacted the City prior year budget. Budget revenues were down $844,533 or 4%. This was mainly due to an expected decrease in revenue related to economic activity and high unemployment, including excise sales taxes, property taxes, occupational taxes, rental income, and athletic fees for recreation activity. In response to the anticipated decrease in revenue, budgeted expenditures were reduced by $338,806 or 1.5%. Mainly due to vacant position remaining unfilled, reducing employee training and travel and the deferring of some maintenance. Fortunately, the medical community was able to develop an effective vaccine, and some aspects of daily life are starting to return. We have yet to reach the new normal, but we are certainly more optimistic about the future.

The ability of the citizens, business, and the City to adapt to the COVID-19 environment and the optimism for the future was certainly evident in the actual (unaudited) financial results from the fiscal year ended June 30, 2020. Not only did the downturn in revenues not materialize, but several sources also manage to meet or exceed pre-COVID-19 revenue amounts, such as property taxes, motor vehicle title ad valorem (TAVT) taxes, occupational taxes, alcohol permits and licenses, and court fines. In addition, the City's revenues were also bolstered by a new revenue source, school zone photo enforcement and federal revenues received through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. However, two sources of revenue which continued to lag during this period was facility rental revenue and participant recreation activity revenue. Fortunately, these sources account for only $203,300 or less than 1% of the overall budgeted revenues.

The impact of the greater than expected revenues and cautious optimism about the future has allow the Mayor and Council to reconsider many of the actions taken during the prior year budget, with an eye toward restoring some services and expanding its overall level of service. This is evidenced by council's decision to restore four positions left vacant last year. Three in the Police Department and one in the Public Works Department. Based on current conditions, which may be subject to change, employee offsite training and travel has been restored in this budget. Additionally, the City intends to once again offer a full slate of concerts and events. Some of the events include Fridays-N-Duluth, featuring food trucks, games and live entertainment. Tribute band concert on the Town Green and Howl on the Green, just to name a few. Another event taking place this year, in the Duluth Farmers Market on the Town Green from March to October.

During last year when events were not taking place due to COVID-19, and to accommodate the previously mentioned events along with the many residents and visitors to the downtown each and every day, the City placed various types of furniture throughout downtown, including chairs and picnic table the can be moved around to allow for groups of various sizes to meet though out the areas around the Town Green. A deck was also constructed in the Town Green complete with tables, chair and an exterior railing with seating. Adjacent to the Town Green, in The Plaza area of the restaurant district, shade sails along with tables and chairs were added, including exterior railing and chairs on the upper boardwalk overlooking The Plaza. Finally, tables with chairs and railings with chairs were installed along the Main Street sidewalk on front of the shops and restaurants to allow people to shop, relax and eat outside. These outside areas will provide for year-round safe socially distanced gathering spaces.

Much of the previously activity was necessitated by COVID-19. However, that is not the only reason, the City of Duluth has grown for a population of 26,600 in 2010 to a population of 31,873.

A significant amount of residential and commercial growth has taken place throughout the City in the past year. South on Main, a 99-unit single family/ townhome community, just south of downtown is now complete and the infrastructure is being turned over to the City. Greysolon, a 55-unit townhome community, on Main Street just outside of downtown is completing their final home as construction and should be completely sold in the next 6 months. Sherwood Crossing, phase I consisting of 79 units, has now completed construction and should be sold out soon. With phase II coming in the Spring 2022. Gardendale, consisting of 55 townhomes, has units available and under construction. One of the City's larger developments, just outside of downtown on Peachtree Industrial Boulevard, Encore consisting of over 460 homes, both single-family and townhomes, will be completed in phases. Much of the infrastructure has been installed and continues to be. This phasing approach has allowed the developer to begin pulling permits and constructing homes.

In terms of multi-family development, three projects are currently in various stages of development. Everleigh Duluth, a 55+ active adult community located on Hill Street just down from City Hall has completed construction of the 8-townhome fronting the development and plans to have construction complete on the 180 apartment homes by September of 2021. The development is resort style featuring a fitness center, swimming pool and dog wash. Leases are currently being offered to the public. Another age restricted community just outside of downtown, Annabelle on Main, a 180-unit apartment home development is expected to complete final construction soon and have resident moving in sometime in late summer. The luxury community features large floorplans and a variety of amenities. The third development which will be located on Buford Highway next to the Duluth Police Department, SODO Duluth apartment homes is a 253-unit apartment community with various amenities. The project is currently in land disturbance, with vertical construction beginning around the end of the year.

Also noteworthy, are several ongoing commercial developments in downtown and the surrounding area. The first, adjacent to the Town Green, a public / private partnership between the Duluth Downtown Development Authority and Courtyard by Marriott, is a 102 room, 2-story hotel on top of a two-story 344 space parking deck. The hotel and parking deck recently opened in May of 2021. The hotel has seen occupancy in the 90% range and the parking deck is providing much needed parking daily and during events. Construction is now complete on the new Duluth branch of the Gwinnett Public Library System. The 20,000+ square foot library building at the corner of Main and Hardy Streets opened to the public in June of 2021. Grow, LLC, a 30,000 square foot co-working office space development adjacent to the new library has completed its plan reviews and is preparing to start land disturbance later this year. Also worth mentioning is the opening in July 2021 of Lidl grocery store, a 29,000 square foot store at the Market Place on Main, just outside of downtown.

According to the recently released census data, the population of Duluth has grown by 20% over the past decade and will continue over the next several years. This growth has made the City the second largest in Gwinnett County and has affected the way resources are allocated. Additional residents, business and visitors has created an even greater demand for services. Needless to say, the cost of the additional services will be offset by the increases in revenue that has been seen in the prior year actual revenue and the budgeted revenue for the current year. The heart of a city is its residents and what each resident brings a unique background and personality with them. The City must respond by creating an environment that is foremost safe, but also offers other aspects for the residents that contribute to their quality of life. A city needs to be well maintained in terms of its infrastructure, both seen and unseen, and the overall streetscape appearance. A city must offer events which appeal to all ages and cultures. In this budget we seek to build on the quality-of-life aspect for all residents.

The overall General Fund revenues are projected to increase by $2,313,551 from the FY21 adopted budget. General Fund expenditures are projected to

increase $1,652,389 from the FY21 adopted budget. It is important to note two things. First, a great deal of the increase in FY21 revenue can be attributed to the fact FY20 revenues were significantly reduced in anticipation of the effect of COVID-19 on revenues. Second, FY20 expenditures were reduced by $600,000 by staff during the budget process. These actions have impacted the increased noted above. As you can see from the table below, the City is once again on track to reduce the use of Fund Balance or "savings" to balance its budget.

	FY22 Adopted	FY21 Adopted	FY20 Adopted
Revenues	$ 22,905,347	$20,591,796	$21,436,329
Expenditures	23,719,727	22,067,338	22,406,144
Change in Fund Balance	$ (814,380)	$(1,475,542)	$(969,815)

It should be noted that historically the City has shown the use of fund balance to balance its budget. It should also be noted that, with the exception of the FY21 budget and the anticipated effects of COVID-19, the City since FY17 has reduced the use of fund balance to balance its budget. The use of fund balance is due to the City's budgeting policies which calls for revenue to be budgeted conservatively and expenditures to be budgeted without discounting. In practice, revenues and expenditures are budgeted based on historical trends, current economic conditions, and relevant changes in law. Some items, particularly reoccurring expenses and more stable revenues are easier to project and control. Other items are more volatile and can fluctuate greatly based on local and national conditions. Not "discounting" expenditures means expenditures are not reduced for such things as vacancies in staffing or lowering utility bills due to an expected mild winter or cool summer. For these reasons, it is likely the actual (audited) results will show the use of a reduced amount of Fund Balance or none at all. This is illustrated in the following table. As previously noted, much of the increase in fund balance in FY21 can be attributed to City receiving $2,853,348 in federal CARES funding. Note the FY21 results are, as of now, unaudited

	FY21 Unaudited	FY20 Actual	FY19 Actual
Revenues	$ 26,492,479	$ 22,732,776	$ 22,121,217
Expenditures	23,608,505	20,949,039	20,490,050
Change in Fund Balance	$ 2,883,974	$ 1,783,737	$ 1,631,167

The City's largest revenue source is property tax collection, which is based on the Duluth tax digest and the adopted millage rate. Tax revenue is budgeted to increase by over $1,310,000 from the FY21 budget of $9,120,000 this can be attributed to several factors including, digest growth due to development and the reassessment of existing properties, and the reduction of the uncollectable percentage from 8% to 3%.

The Motor Vehicle Title Ad Valorem Tax or TAVT, which is a one-time 7% tax paid on new and used car purchases based on the sale price, is expected in increase by $352,000 from the FY21 budget of $620,000. This increase is due to the recent revenue history and prior year budget reduction due to anticipated COVID-19 effects.

Business Tax revenue, which includes business licenses, insurance premiums and taxes on financial institutions, is expected to increase by $102,000 from the FY21 budget of $2,985,000. Due to prior year actual revenue.

Building Plan Permit revenue for both residential and commercial construction is expected to increase by $193,127 from the FY21 budget of $644,659. This increase in mainly due to new construction involving the "Encore" residential and "SODO" multi-family developments.

Intergovernmental Revenues, which consist mainly of transfer payments from Gwinnett County based on an Intergovernmental Agreement for E-911 Police Dispatching is expected to decrease by $374,000 from the FY21 budget of $1,034,000 due to the new reimbursement formula in the recent agreement taking effect February 2022.

Sales and Use Taxes, also known as Excise Taxes, mainly leveled on the sales

and distribution of alcohol in the City are expected to increase by $76,000 from the FY21 budget of $628,000, due to recent revenue history and additional restaurants. A related tax, alcohol licenses and permits is expected to increase by $32,750 from the FY21 budget of $272,200 for much the same reason.

Court Fines, which are fines assessed to individuals and business for violations committed within city limits, is expected to increase by $350,000 from the FY21 budget of $1,750,000. Due to recent revenue history.

Photo Enforcement revenue derived from the placement of speed detection equipment in school zone in the City, is expected to increase by $400,000 from the FY21 budget of $300,000. This increase is due to the equipment being fully phased in and the reopening of Gwinnett County Schools.

Overall, FY22 General Fund expenditures are projected to be $23,719,727, which is a 7.4% increase from the FY21 adopted budget of $22,067,338 and an decrease from the FY21 amended budget of $25,869,743.

General Fund Highlights

- FY22 General Fund budgeted expenditures are projected to decrease by $2,150,016 over the FY 2021 amended expenditures, due to a one-time transfer of $2,364,747 to the Downtown Development Authority (DDA) to early return the Series 2015 DDA Revenue Bond and the final payment on the Series 2000 DDA Revenue Bond.
- The property tax millage rate remains the same as the prior year at 6.551 mills.
- FY21 General Fund budgeted revenues are projected to increase by $2,601,151 over FY 2021 amended revenue. This increase in mainly due to property taxes, court fines and school zone photo enforcement mentioned earlier.
- Employee benefits cost (medical and dental insurance) increased due to the annual renewal, with a 14.00% or $279,144 increase in medical insurance, a 12.58% or $10,667 increase in basic life and disability insurance.
- Budgeted expenditures include a 2% cost of living adjustment for full-time and permanent part-time employees to take effect at the beginning of the budget year.
- The proposed budget includes the following changes in staffing: 1) Restores funding for four authorized, but vacant positions. Master Police Officer, Police Sergeant, Police Corporal, and Public Works Maintenance Worker I. 2) Part time Event Assistant in Public Information/Marketing. 3) $66,317 for Seasonal/Temporary worker for trash pick-up in Public Works Department. 3) Employee retirement vacation pay-outs for Chief of Police, Human Resources Manager, Accounting Officer, Senior Accounting Technician, and Athletic-Tennis Director.
- The budget includes an increase in the landscaping budget of $128,943 for the Pleasant Hill/Buford Highway Interchange, public areas around the Courtyard by Marriott hotel, medians/shoulder on Pleasant Hill Road and Peachtree Industrial Boulevard.
- At $10,430,000 and representing approximately 46% of the City's overall budgeted revenues, property taxes are the largest revenue source.
- At $10,158,475 and representing approximately 43% of the City's overall budgeted expenditures, police services are the City's largest expenditure category.

Budget Accomplishments

- Restored budget funding, cut due to COVID-19, for employee travel and training, concerts and events, advertising, and promotions for events.
- Restored vacant, but authorized positions (3) in the Police Department, (1) in the Public Works Department
- Added 3 Uniforms Officers positions and 1 Code Enforcement Officer positions at the end of the prior year budget.
- Added a part-time Event Assistant in the Public Information/Marketing Department
- Creating outside gathering space in the downtown by installing a new deck in the Town Green, shade sails in Parsons Alley and outside furniture & tables in the Town Green, Parsons Alley and along Main Street in downtown.

- Started the Town Green Farmers Market on last Thursday of the month from March to October.
- Installed security fencing and access gate for the parking lot at the City's Public Safety building.
- Installed school speed zone cameras – 4 zones.
- Issued $27,500,000 Series 2021 Urban Redevelopment Agency Revenue Bond back by the Tax Allocation District tax increment.
- Opened downtown Courtyard by Marriott hotel and associated public parking deck.
- Demolished or are in the process of demolishing unsafe and uninhabitable residence and enforcing ordinances against owners of blighted or vacant property.
- Update and enforcing ordinance against tractor trailer parking in the city limits.

Strategic Goals and Strategies

The City of Duluth's FY22 budget, guided by long-term strategic vision statements established by the Mayor and Council, seeks to build on the momentum currently underway in the downtown and take advantage of strategic opportunities that support the City's overall vision. Specific long-term strategies incorporated in this budged include:

1. **Capital Funding Initiatives:** Currently and over the next few years the City will be working with County, State and Federal officials to secure funding for several capital project initiatives. 1) Deployment of the American Rescue Plan Act (ARPA) funding received as part of the federal Coronavirus State and Local Fiscal Recovery Funds. The City is working on an Intergovernmental Agreement with Gwinnett County to construct water lines in the Pinecrest Circle and Hall Circle areas adjacent to downtown. Gwinnett County will provide 19% matching funds. Funds must be obligated by December 31, 2024, and expended by December 31, 2026. 2) Apply to the State of Georgia through the Office of Planning and Budget for stormwater repair and replacement funds as part of the state's share of ARPA funding. The City is currently reviewing the grant application process and expects to commit 20% matching funds to any funds received through the City's Stormwater Fund. 3) Currently, the City receives Special Purpose Local Option Sales Tax (SPLOST) through an Intergovernmental Agreement with Gwinnett County. SPLOST funds are voter approved and can only be used for capital expenditure such as police vehicles, road and infrastructure construction, and public facilities. The current 2017 SPLOST is a 6 year collection and expires in March 2023. Duluth along with the other cities in Gwinnett are working to develop capital project list and the renewal of an Intergovernmental Agreement with the county.
2. **The Duluth Standard:** Every community whether written or un-written has a standard for their community. While the "Duluth Standard" is as of now un-written, The City's Strategic Vision Statements set the framework for the standard. They are; 1) Attractive Destination 2) Quality Community 3) World Class Government 4) Sustainable Economic Environment. The vision of these statements sets the groundwork for the type of City we strive to be and the standards we are setting for the quality of life in the City. In support of these standards the City has developed the Duluth Neighborhood Outreach Work (NOW) a comprehensive program for neighborhood stabilization. This program is a multi-faceted approach designed to improve the aesthetics of neighborhoods in the City. It includes both the citywide and neighborhood clean-up days sponsored by the City, reestablishing relationships with homeowner associations (HOA's), the installation of traffic calming measures where appropriate, stricter code enforcement, and a recently passed Multi-Family Housing Inspection Ordinance. Currently, the City is reviewing the ordinances related to Community Standards to strengthen standards related to: Property Maintenance, Abandoned Shopping Carts, Derelict Property and Blighted Property. These ordinances are intended to assist our Code Enforcement Officers in maintaining these standards.
3. **Create a Walkable Community:** In order to create a vibrant, close-knit and welcoming community, the City encourages people to get out, explore what is new and interact with their neighbors. Several

recently completed and future capital projects are designed to further this goal. The opening of George Rogers Avenue, a .5-mile road connecting State Route 120 to the round-a-bout serving as main corridor into the downtown area, (West Lawrenceville Street/ McClure Bridge Road/Irivindale Road) provides pedestrian friendly sidewalks and street lighting along both sides and a future connection to Duluth High School. Construction of a 1.25-mile section of sidewalk along State Route 120 east that will also connect this corridor to downtown. The recently completed Willbrooke Trail providing safe pedestrian walking access from the Willbrooke subdivision to downtown through the South on Main subdivision. The trail is a small landscape lighted pocket park with benches. As part of this project traffic calming measures were installed in the Willbrooke subdivision. Design continues to widen and add new sidewalks along a 1.75-mile section of Main Street leading to downtown from Peachtree Industrial Boulevard. Staff expects to complete design later this year and begin right-of-way and easement acquisition with the effected property owners.

4. **Safer Neighborhoods and City:** Safety remains a major priority for Duluth, ranked as the 4th safest city in Gwinnett County and the 20th in the state, the police department continues to look for new and innovative ways to improve public safety. These initiatives, include programs such as "One Congregation, One Precinct" that partners officers with local churches, annual citizen's police academy programs for English and Spanish speaking residents, youth police academy to encourage positive interaction with police, and a Virtual Patrol Program which lets citizens assist the police by monitoring city cameras for suspicious activity. To better monitor the cameras, the police are transferring a full time Dispatcher position and part-time Dispatch position to Camera Monitor positions. The goal is to monitor all cameras 24/7. In addition, the police continue to develop alternate and cost-effective patrol methods, such as use of electric motorcycles and ATV's to patrol congested areas.
5. **Tax Allocation District (TAD):** This district consists of a geographically connected set of approximately 150 properties in the downtown. Revenue to the fund is generated based on the assessed value of the properties being "frozen" in 2013 for general fund property tax purposes. Any tax increment (revenue) generated by increasing the value of the property above the assessed "frozen" value goes into the TAD fund and is used specifically for redevelopment in the district. TAD revenues come for both the City's and Gwinnett County's pledged tax increment. Recent, new construction within the TAD, including the Courtyard by Marriott hotel, Everleigh Duluth a 55+ community, SODO multi-family development and residential housing will generate significant additional increment. In March 2021, the Urban Redevelopment Agency issued its $27,250,000 Series 2021 URA Revenue Bond. The bonds are back by the TAD tax increment revenue and will be used to support various redevelopment efforts within the TAD, including the Davenport Road realignment, paver lot plaza synthetic turf area, Thrive public parking, train viewing platform and repayment of outstanding TAD Resolutions. Funds will also be used to support redevelopment along Buford Highway within the TAD with a focus on the Proctor Square apartment community area.

This annual budget document carefully considers the vision statements set forth by city leadership and incorporates funding for the many initiatives set forth to ensure a quality community that is sustained for many years to come. These initiatives are part of a long-term strategy that has taken and will continue to take several years to fully implement.

Short Term Influences and Priorities

As was mentioned earlier, the City of Duluth in its FY21 budget, lowered its revenue estimates and delayed expenditures along with freezing vacant positions of its anticipating the effects of COVID-19. Based on the overall economy and actual revenues the City not only restored funding of its expenditures, but restored funding for the vacant positions. This step was taken by council to return service levels to the same standards that existed before COVID-19. To assure that Duluth is a place where residents and visitors can work, live and play, council added 3 uniform officers and a code enforcement officer

position at the end of FY21, to have the positions carried forward to the current budget. Council also restored funding of concerts on the Town Green, and events such as Fridays-N-Duluth, to again build the sense of community that was lost over the past year or more.

In developing the FY21 budget, the following factors, not all being able to be addressed in this budget, have influenced the overall direction of the budget.

1. The need to reduce the City's reliance on other governments for services. This budget includes $66,317 for seasonal trash pick-up throughout the city, due to the loss of inmate labor from Gwinnett County. Other services will be look at in the future.
2. Additional funding of $2,047 to comply with Georgia's new voting law.
3. Increase of $128,943 on landscaping services to deal with not only the loss of inmate labor, but to also address landscaping needs in redesigned medians and entrances to the City.
4. Pay compression in various staffing areas brought about by the recent increase in labor cost and the pay and benefits need to attract new employees. Current budget includes a 2% COLA increase. Options are being evaluated for next year and the impact to the budget.
5. The budget includes employee retirement vacation payouts for Chief of Police, Human Resources Manager, Accounting Officer, and Athletic-Tennis Director.
6. Funding for benefits: Medical insurance increase of 14.00% and a 12.58% increase in basic life and disability insurance.

Some issues mentioned above are addressed in the current budget. Still others, especially staffing and benefits, require additional analysis by staff and will need to be looked at further in upcoming budgets

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 began in 2011 and comes from an annual assessment on property tax bills. The FY22 budgeted revenue for this fund is $1,383,251, which represents an increase of $205,606 from the FY21 amended revenues of $1,177,645. This increase can be attributed to new residential and commercial properties. The FY22 budgeted expenditures for this fund are $1,251,156 compared to FY21 amended expenditures of $1,518,448. This decrease of $267,292 is partly due to small changes in the overall expenditures and a mid-year budget adjust to carryforward reserves of $238,171 into the FY 21 budget. It should be noted that unspent funds from the prior year are often carried forward to the current budget, provided the fund maintains a balance equal to or great than 25% of the budgeted revenues.

The City of Duluth self-insures for workers' compensation claims and uses a Workers Compensation Fund to account for the activity. The revenue from this fund comes from two sources, an annual transfer of $200,000 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. The current cash balance is $1,017,740.37, up $134,897.61 from the prior year.

Other funds worth noting:

Public Art Fund – Funds various art works including permanent and temporary art pieces and murals. FY22 budgeted expenditures of $9,202.

Police State Drug Fund – Revenue is derived for the sale and confiscation of assets that the court finds are related to drug activity. FY22 budgeted expenditures of $19,620.

Hotel Motel Tax Fund – Revenue is derived from a 5% tax on charges for rooms or lodging in hotels and motels. The City retains 3% of the tax and remits 2% to Explore Gwinnett, the marketing arm of the Gwinnett Conven-

tion and Visitors Bureau. This is the first full operating year for this fund. FY22 budgeted expenditures of $60,000.

Rental Motor Vehicle Tax Fund – This tax is derived from a 3% tax on the rental of certain motor vehicles in the City. FY22 budgeted expenditures of $65,000.

Police Technology Fund – Revenue is derived from a fee assessed on all fines assessed through the Duluth Municipal Court. FY22 budgeted expenditures of $110,000.

Tax Allocation District Fund – Revenue is derived from taxes paid on property located in the district when assessed value is above the frozen value of the property. Funds are used for redevelopment activities. FY22 budgeted expenditures of $1,806,324.

Conclusion

This year's budget seeking to restore much of the funding in terms of personnel and services that were curtailed in the prior budget in anticipation of the effects of COVID-19 on the City's operations. The actual operating results of the prior year has allowed the City to increase funding in terms of staffing, events and promotions and core services to preserve the quality of life in Duluth. We continue to work hard to set the standard for the best city in Gwinnett County to live, work and play. Of utmost importance in the development of this budget, is the City's commitment to serve the citizens of Duluth. To provide services that go beyond the level most citizens have come to expect from their government. I believe this budget continues to maintain that commitment. The Mayor and Council are committed to the long-range vision articulated in this budget message and look forward to the many ongoing changes and development current under way and planned to take place in the near future. Duluth remains an attractive, growing, and desirable community with a strong commitment to the future.

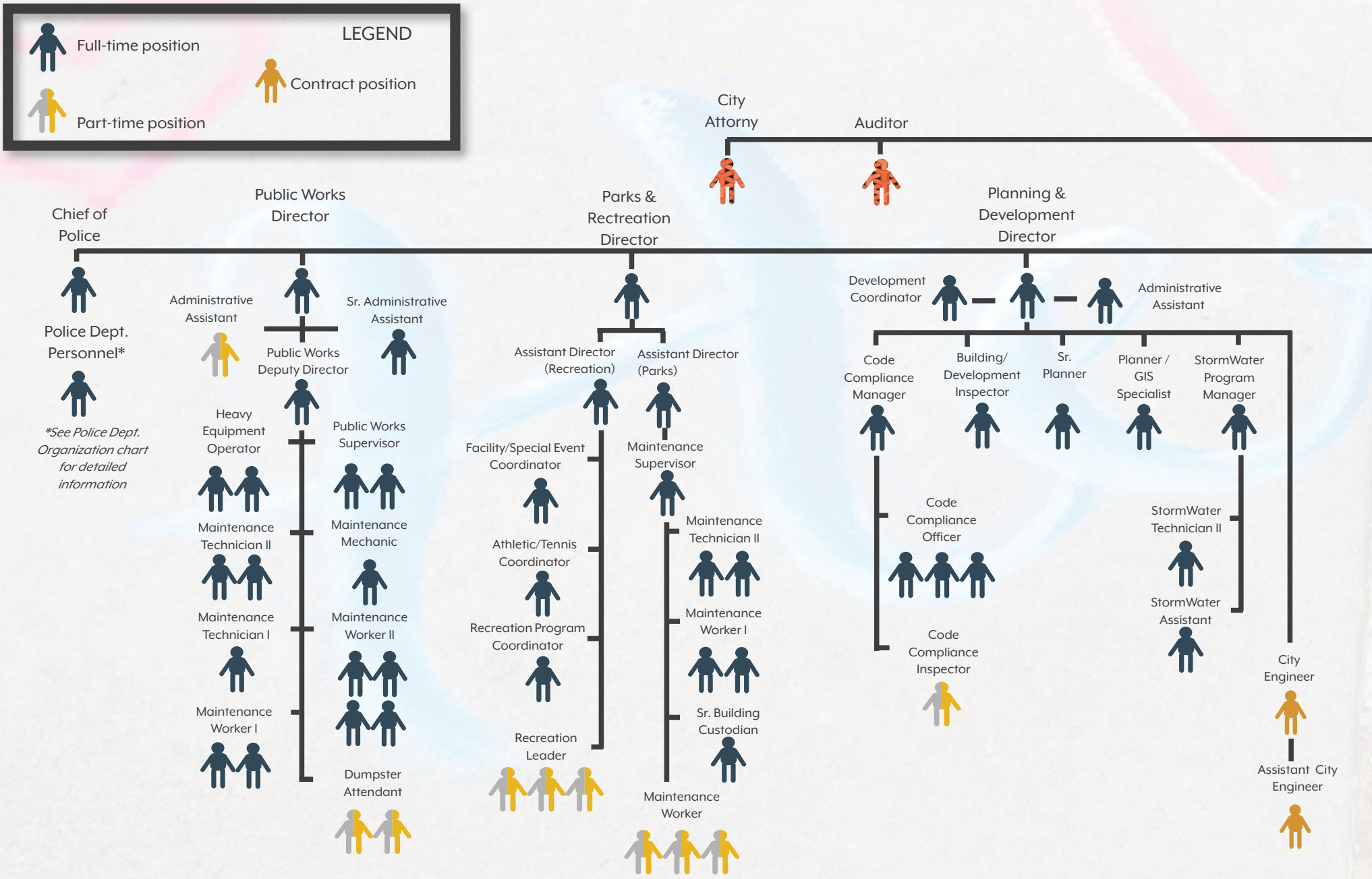
I wish to thank the Mayor and Council for providing leadership to keep the City moving forward. I also want to thank staff for their hard work in implementing this vision.

Respectfully submitted,

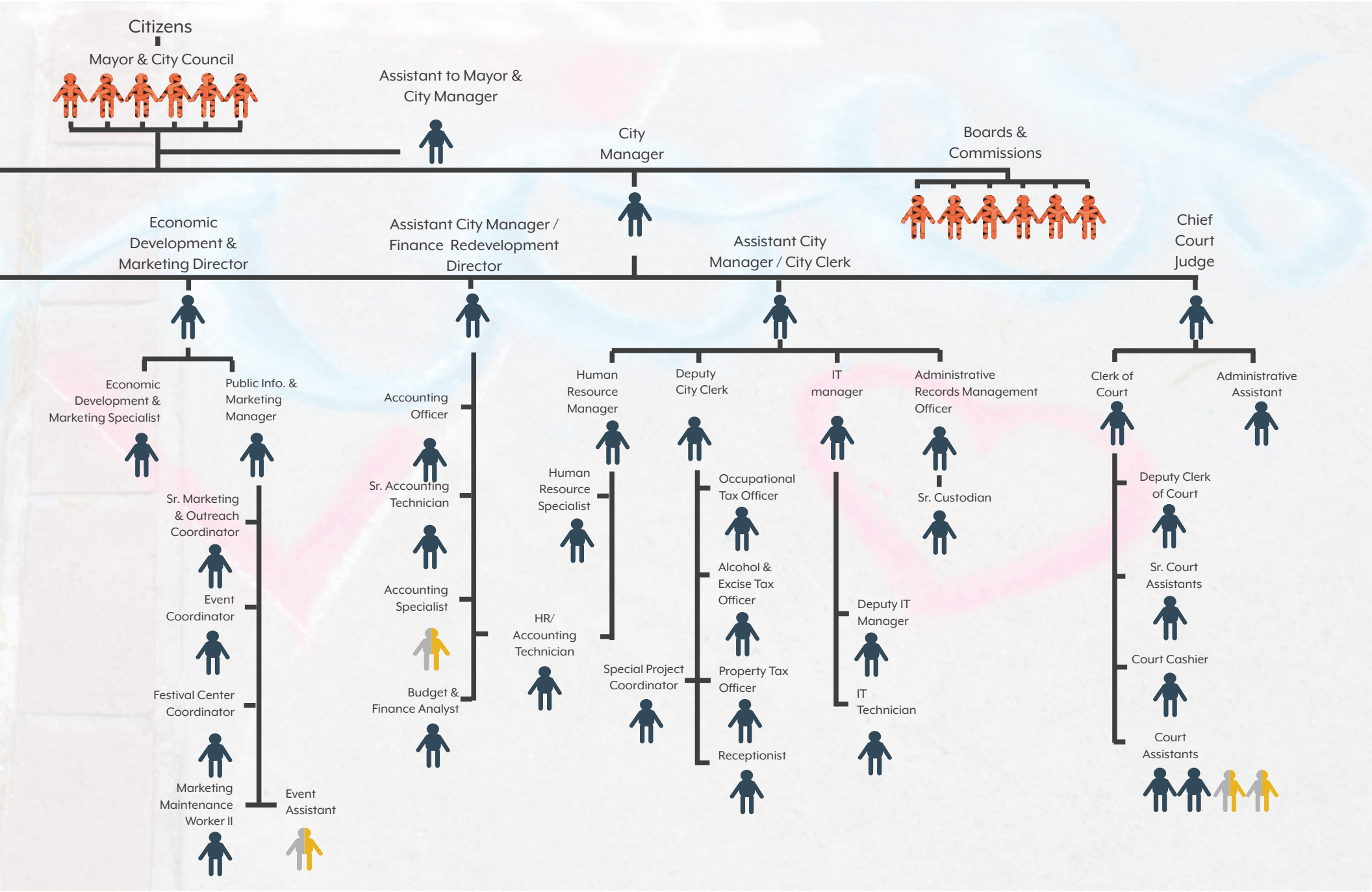
James Riker
City Manager

Organizational Chart

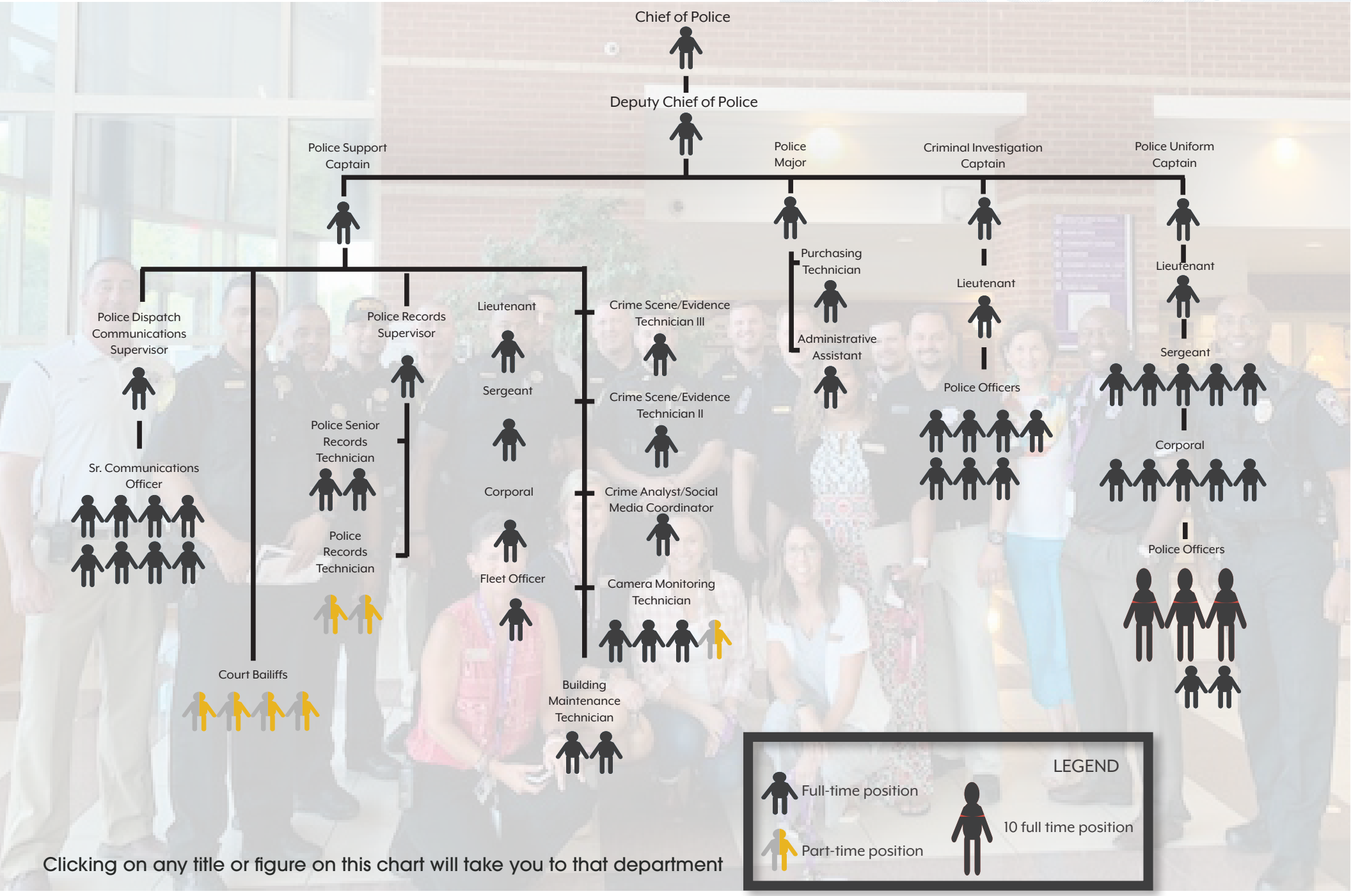
Clicking on any title or figure on this chart will take you to that department



Organizational Chart



Organizational Chart



Clicking on any title or figure on this chart will take you to that department

Authorized Personnel

	FY18		FY19		FY20		FY21		FY22	
	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
FINANCE										
Assistant City Manager/Finance & Redevelopment Director							1		1	
Finance Manager	1		1		1					
Accounting Officer	1		1		1		1		1	
Senior Accounting Technician	1		1		1		1		1	
Accounting/HR Technician	0		0		0		0		0	
Accounting Specialist		1		1		1		1		1
Budget & Finance Analyst							1		1	
Financial Assistant		1		1		1				
TOTAL FINANCE:	4	2	4	2	4	2	5	1	5	1
CLERK ADMINISTRATION										
Assistant City Manager/City Clerk	1		1		1		1		1	
Deputy City Clerk	1		1		1		1		1	
Administrative Records Supervisor	1		1		1					
Administrative Records Management Officer							1		1	
Administrative Assistant		1		1	1					
Special Projects Coordinator							1		1	
TOTAL CLERK ADMINISTRATION:	3	1	3	1	4	0	4	0	4	0
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	
Receptionist [1]									1	
Administrative Assistant [1]	1		1		1		1			
TOTAL BUSINESS OFFICE:	4	0	4	0	4	0	4	0	4	0

Authorized Personnel

	FY18		FY19		FY20		FY21		FY22	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
HUMAN RESOURCES										
Human Resources Manager	1		1		1		1		1	
Payroll & Benefits Specialist	1		1		1		1		1	
Accounting/HR Technician	0		0		0		0		0	
TOTAL HUMAN RESOURCES:	3	0	3	0	3	0	3	0	3	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		1	
TOTAL INFORMATION TECHNOLOGY:	3	0	3	0	3	0	3	0	3	0
CUSTODIAL										
Sr. Building Custodian	1		1		1		1		1	
TOTAL CUSTODIAL:	1	0	1	0	1	0	1	0	1	0
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 Assistant	2						1		1	
Lead Court Assistant [2]	1		1		1		1			
Administrative Assistant	1		1		1		1		1	
Court Cashier	1		1		1		1		1	
Court Assistant [2]		2	2	2	2	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	

Authorized Personnel

	FY18		FY19		FY20		FY21		FY22	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Special Events & Facility Coordinator	1		1		1		1		1	
Parks Maintenance Supervisor	1		1		1		1		1	
Park Maintenance Technician II	2		2		2		2		2	
Maintenance Worker I [3]		1		1	1		1		2	
Senior Building Custodian							1		1	
Building Custodian [3]	1		1		1		1			
Recreation Program Coordinator							1		1	
Recreation Leader		7		7		7		3		3
Parks Office Assistant	1	1	1	1	1	1				
Park Maintenance Worker I		3		3		1		3		3
TOTAL PARKS AND RECREATION:	10	12	10	12	11	9	12	6	12	6
PUBLIC WORKS										
Public Works Director	1		1		1		1		1	
Public Works Deputy Director	1		1		1		1		1	
Public Works Supervisor	2		2		2		2		2	
Senior Administrative Assistant	1		1		1		1		1	
Heavy Equipment Operator	1		2		2		2		2	
Maintenance Mechanic	1		1		1		1		1	
Maintenance Worker II	5		5		5		4		4	
Maintenance Worker I [4]	2		1		1		1		2	
Maintenance Technician I	1						1		1	
Maintenance Technician II	1		2		2		2		2	
Administrative Assistant [5]		1		1		1		1		1
Dumpster Attendant		2		2		2		2		2
TOTAL PUBLIC WORKS:	16	3	16	3	16	3	16	3	17	3
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	

Authorized Personnel

	FY18		FY19		FY20		FY21		FY22	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
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										
Captain	1		1		1		1		1	
Lieutenant			1		1		1		1	
Sergeant	2		1		1					
Police Officer [6]	6		7		7		8		7	
TOTAL CRIMINAL INVESTIGATION:	9	0	10	0	10	0	10	0	9	0
POLICE SUPPORT SERVICES										
Captain	1		1		1		1		1	
Lieutenant					1		1		1	
Sergeant					1		1		1	
Corporal	1		1		1				1	
Master Police Officer	1		1		1		1			
Police Records Supervisor	1		1		1		1		1	
Police Records Technician	1	2		2		2		2		2
Police Senior Records Technician	1		2		2		2		2	
Building Maintenance Technician	1		1		1		1		2	
Crime Scene/Evidence Technician III	1		1		1		1		1	
Crime Scene/Evidence Technician II [7]									1	
Crime Scene/Evidence Technician I [7]							1			
Crime Analyst/Social Media Coordinator	1		1		1		1		1	
Fleet Assistant					1		1		1	
Camera Monitoring Technician					1		1		3	1
Court Bailiff		4		4		4		4		4
TOTAL POLICE SUPPORT SERVICES:	9	6	9	6	13	6	13	6	16	7
POLICE DISPATCH										
Communication Supervisor	1		1		1		1		1	

Authorized Personnel

	FY18		FY19		FY20		FY21		FY22	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Senior Communications Officer [8]	7	1	7	1	7	1	7	1	8	
Communications Officer [8][9]	3		3		3		3			
TOTAL POLICE DISPATCH:	11	1	11	1	11	1	11	1	9	0
POLICE UNIFORM DIVISION										
Captain	1		1		1		1		1	
Lieutenant	2		2		1		1		1	
Sergeant	5		5		5		5		5	
Corporal	5		5		6		6		5	
Patrol Officer [10]	32		31		28		28		32	
TOTAL POLICE UNIFORM DIVISION:	45	0	44	0	41	0	41	0	44	0
POLICE TOTAL	79	7	79	7	80	7	80	7	83	7
PLANNING & DEVELOPMENT										
Planning & Development Director	1		1		1		1		1	
Planning Manager	1									
Senior Planner [11]			1		1		1		1	
Building & Development Inspector	1		1		1		1		1	
Code Compliance Manager [12]									1	
Code Compliance Officer [12][13]	2		2		3		3		3	
License/Code Compl. Inspector		1		1		1		1		1
Administrative Assistant	1		1		1		1		1	
Development Coordinator			1		1		1		1	
Planner / GIS Specialist (14)	1		1		1		1		1	
TOTAL PLANNING & DEVELOPMENT:	7	1	8	1	9	1	9	1	10	1
ECONOMIC DEVELOPMENT										
Economic Development Director					1		1		1	
Economic Development Manager	1		1							
Economic Development & Marketing Specialist [15]	1		1		1		1		1	
TOTAL ECONOMIC DEVELOPMENT:	2	0	2	0	2	0	2	0	2	0

Authorized Personnel

	FY18		FY19		FY20		FY21		FY22	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
PUBLIC INFORMATION & MARKETING										
Public Info & Marketing Manager	1		1		1		1		1	
Senior Marketing & Outreach Coordinator [16]	1		1		1		1		1	
Events Coordinator	2		2		2		1		1	
Festival Center Coordinator							1		1	
Marketing Maint Worker II	1		1		1		1		1	
Event Assistant [17]										1
TOTAL PUBLIC INFORMATION & MARKETING:	5	0	5	0	5	0	5	0	5	1
TOTAL GENERAL FUND:	146	28	147	28	151	24	153	20	158	21
STORMWATER										
StormWater Program Manager					1		1		1	
StormWater Supervisor	1		1							
StormWater Technician II	1		1		1		1		1	
Administrative Assistant	1		1		1		1		1	
TOTAL STORMWATER:	3	0	3	0	3	0	3	0	3	0
TOTAL CITY OF DULUTH AUTHORIZED PERSONAL:	149	28	150	28	154	24	156	20	161	21

(1) In fiscal year 2021, a full time Administrative position was retitled as a full time Receptionist position
(2) In fiscal year 2021, a full time Lead Court Assistant position was reclassed to full time Court Assistant
(3) In fiscal year 2021, a full time Building Custodian position was promoted to Park Maintenance Worker I position
(4) In fiscal year 2021, a full time Maintenance Worker I position was added
(5) In fiscal year 2021, position title changed from Office Assistant to Administrative Assistant
(6) In fiscal year 2021, a full time Police officer position was transferred from CID to Support Services
(7) In fiscal year 2021, a full time Crime Scene/Evidence Technician I was promoted to Crime Scene/Evidence Technician II position
(8) In fiscal year 2021, a full time Communication Officer was promoted to Sr. Communication Officer position
(9) In fiscal year 2021, two full time Communication Officer and a part time Sr. Communication Officer positions were transferred to Support Services
(10) In fiscal year 2021, three full time Police Officer positions were added
(11) In fiscal year 2021, position title changed from Senior Planner/Neighborhood Planning to Senior Planner
(12) In fiscal year 2021, a full time Code Compliance Office was promoted to Code Compliance Manager position
(13) In fiscal year 2021, a full time Code Enforcement position was added
(14) In fiscal year 2021, position title changed from GIS Specialist to Planner/GIS Specialist
(15) In fiscal year 2021, position title changed from Economic Development Specialist to Economic Development & Marketing Specialist
(16) In fiscal year 2021, position title changed from Senior Marketing Coordinator to Senior Marketing & Outreach Coordinator
(17) In fiscal year 2021, a part time Event Assistant position was added

History

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 off 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 hadfarmers 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





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.

Statement of Mission

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

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

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



Financial Policies

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 account-

ed 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.

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.

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.

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 to funds the operations of City government.

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 Urban Redevelopment Agency (URA). The revenue bond funds are or have been used for various capital projects, the Public Safety Building (Series 2012-refunding of Series 2003), the New City Hall (Series 2006) and a recently issued Tax Allocation District #2 – Downtown Duluth Projects (Series 2021). While the debt associated with these borrowing resides with the financial statements of the URA which borrowed the funds, in the Series 2006, and 2012 offerings, the City has entered into an intergovernmental agreement in which the City has agreed to purchase the completed capital asset from the URA and in return, the City will make semiannual payments to the URA equal to the amount of the semiannual bond payments. In regards to the Series 2021 offering, the City has entered into an intergovernmental agreement in which the City has pledged all of the incremental property tax revenues generated within the Tax Allocation District (TAD). To the extend the TAD revenues are insufficient to make the contract payments, the City has agreed to pledge its ad valorem tax on all taxable property within the city limits.

Long-Term Debt Obligations

Entering into fiscal year 2022, the City (including its contractual agreements with the URA), has the following long term debt obligations:

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).

In November 2006 the URA issued its Series 2006 Revenue Bond (City Hall Project). The issue was a $5,000,000 bond which was part of the overall financing for the City's new City Hall building. The bond calls for interest payments semi-annually on June 1st and December 1st and principal payments on June 1st. The bond was a eighteen-year issue with an initial interest rate of 3.65% and gradually rising to 4.25% at maturity. This bond will mature on June 1, 2024.

In March 2021, the URA issued its Series 2021 Revenue Bond (Tax Allocation District #2 – Downtown Duluth Projects). The issue was a $27,250,000 bond that will be used to finance various capital projects within the TAD boundary. The boundary consists of roughly 200 property tax parcels in the City's immediate downtown area. The bond calls for interest payments semi-annually on March 1st and September 1st and principal payments on March 1st. The bond has a fixed 2.11% interest rate for the 2022 to 2036 maturities. The 2037 to 2041 maturities will have a 2.11% interest rate through 3/1/36 and then will reset to the then 1-year FHLB Des Moines Fixed-Rate Advance rate plus 116 bps on 3/1/2036 and again on 3/1/2037, 3/1/2038, 3/1/2039, and 3/1/2040. Subject to a cap of the rate + 5.00% (7.11%) and a floor of 2.11%.

City of Duluth
Long-Term Debt Obligations*
June 30, 2021

	URA Revenue Bond Series 2006	URA Revenue Bond Series 2012**	URA Revenue Bond Series 2021	Total
Obligation Amount:	880,000	2,055,000	$27,250,000	$30,185,000
Purpose of Issue:	New City Hall	Public Safety Building	TAD	
Date of Issue:	November 21, 2006	December 4, 2012	March 18, 2021	
Maturity Date:	June 1, 2024	June 2, 2024	March 1, 2041	
Amount of Issue:	$5,000,000	$7,095,000	$27,250,000	
Interest Dates:	June & December	June & December	September & March	
Interest Rate:	3.65% to 4.25%	2%	2.11% to 7.11%	
Call Date:	beginning June 1, 2016	Noncallable	Callable	
Paying Agent:	U.S. Bank	SunTrust Bank	Zions Bank	

* Intergovernmental agreements between City and DDA/URA.

** Refunding of URA Revenue Bond Series 2003.

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

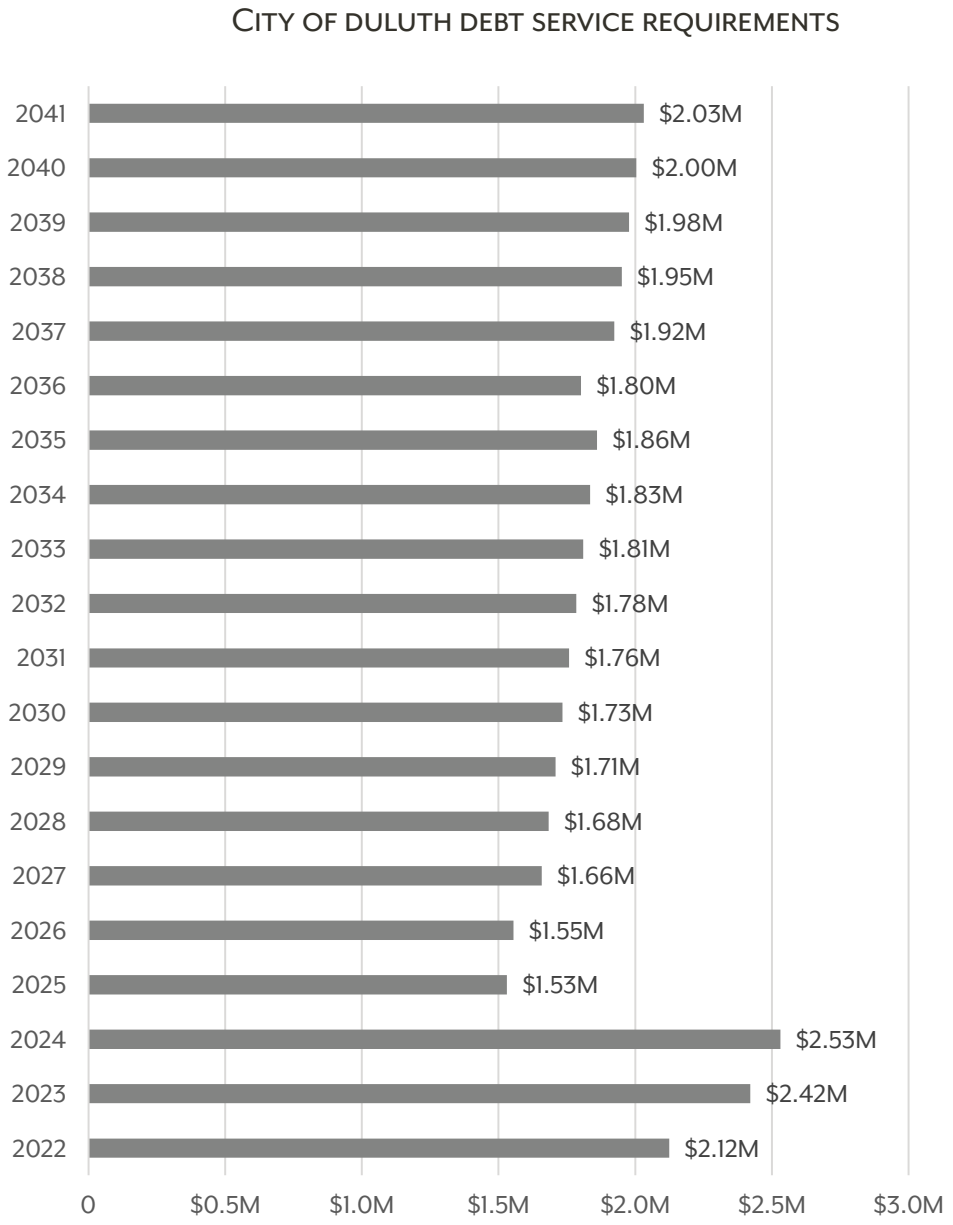
		FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget
General Fund:					
DDA:					
	Revenue Bond Series 2000	$666,826	$664,978	$667,193	0
	Revenue Bond Series 2015	523,638	518,225	522,463	0
URA:					
	Revenue Bond Series 2006	319,358	319,108	318,318	317,113
	Revenue Bond Series 2012	710,526	710,013	709,336	708,497
	Revenue Bond Series 2021				1,098,823
Total General Fund		2,220,347	2,212,323	2,217,309	2,124,432
Total City of Duluth		$2,220,347	$2,212,323	$2,217,309	$2,124,432



URA Revenue Bonds

Principal and Interest Requirements

Fiscal Year	Interest	Principal	Debt Service Requirements
2022	618,432	1,506,000	2,124,432
2023	611,195	1,810,000	2,421,195
2024	570,127	1,961,000	2,531,127
2025	525,559	1,005,000	1,530,559
2026	504,353	1,050,000	1,554,353
2027	482,198	1,176,000	1,658,198
2028	457,385	1,226,000	1,683,385
2029	431,516	1,277,000	1,708,516
2030	404,571	1,329,000	1,733,571
2031	376,530	1,382,000	1,758,530
2032	347,369	1,437,000	1,784,369
2033	317,049	1,493,000	1,810,049
2034	285,546	1,549,000	1,834,546
2035	252,862	1,607,000	1,859,862
2036	218,955	1,583,000	1,801,955
2037	351,760	1,572,000	1,923,760
2038	288,880	1,662,000	1,950,880
2039	222,400	1,755,000	1,977,400
2040	152,200	1,852,000	2,004,200
2041	78,120	1,953,000	2,031,120
Total	$7,497,008	$30,185,000	$37,682,008



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 2021 is $1,697,337,016. This is based on the latest tax digest (2021 calendar year).

City of Duluth

Legal Debt Margin

	FY 2021
Assessed value of all taxable property	$1,697,337,016
Debt limit 10% of assessed value	169,733,702
Total debt applicable to limit	-
Legal debt margin	$169,733,702
Total debt applicable to the limit as a percentage of debt limit	0.00%

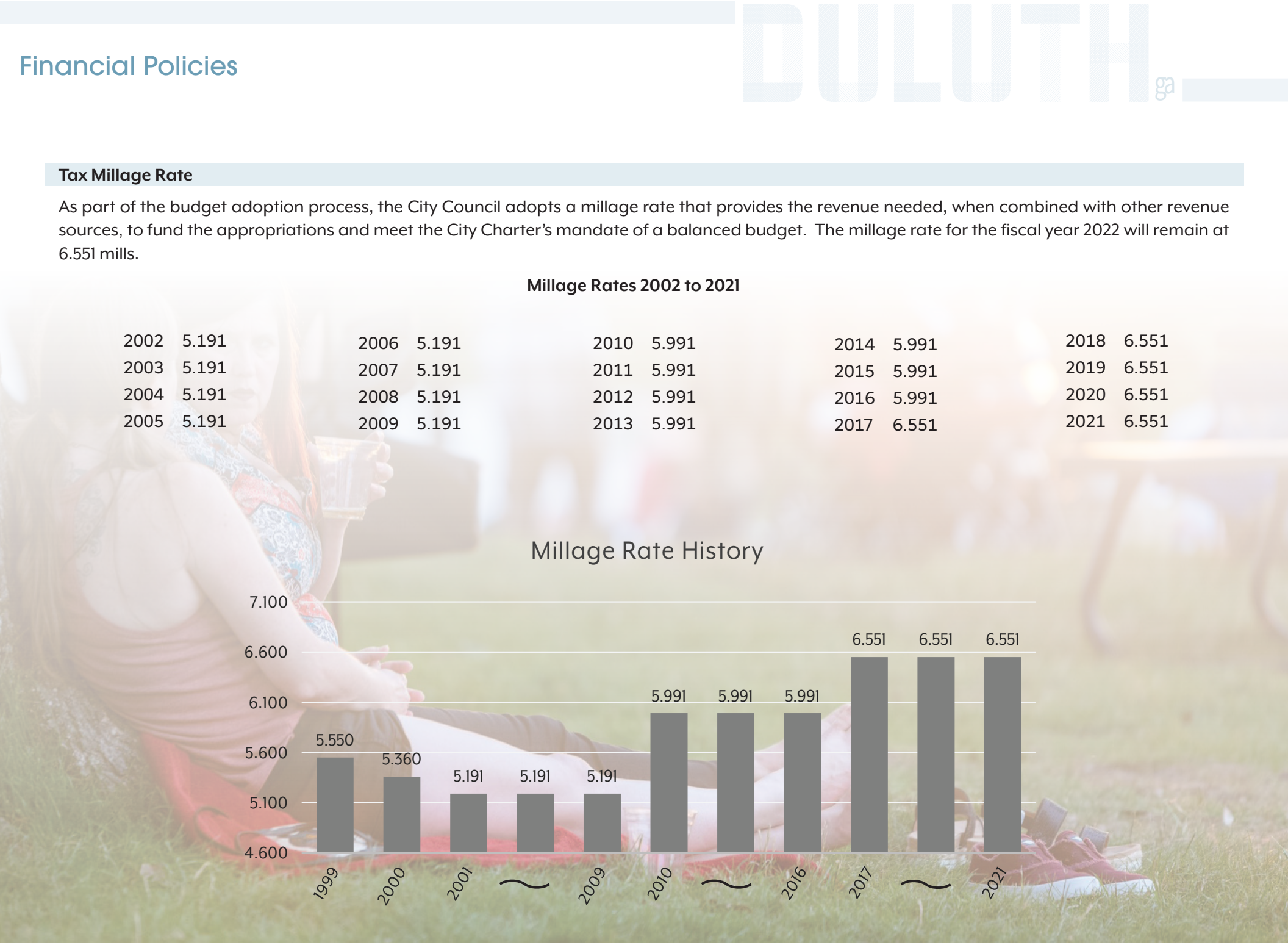


Tax Millage Rate

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 2022 will remain at 6.551 mills.

Millage Rates 2002 to 2021

2002	5.191	2006	5.191	2010	5.991	2014	5.991	2018	6.551
2003	5.191	2007	5.191	2011	5.991	2015	5.991	2019	6.551
2004	5.191	2008	5.191	2012	5.991	2016	5.991	2020	6.551
2005	5.191	2009	5.191	2013	5.991	2017	6.551	2021	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 four 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.
4. **Fiduciary Funds:** funds used to report and record assets held in trust or in an agency capacity for others.

The four 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.

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

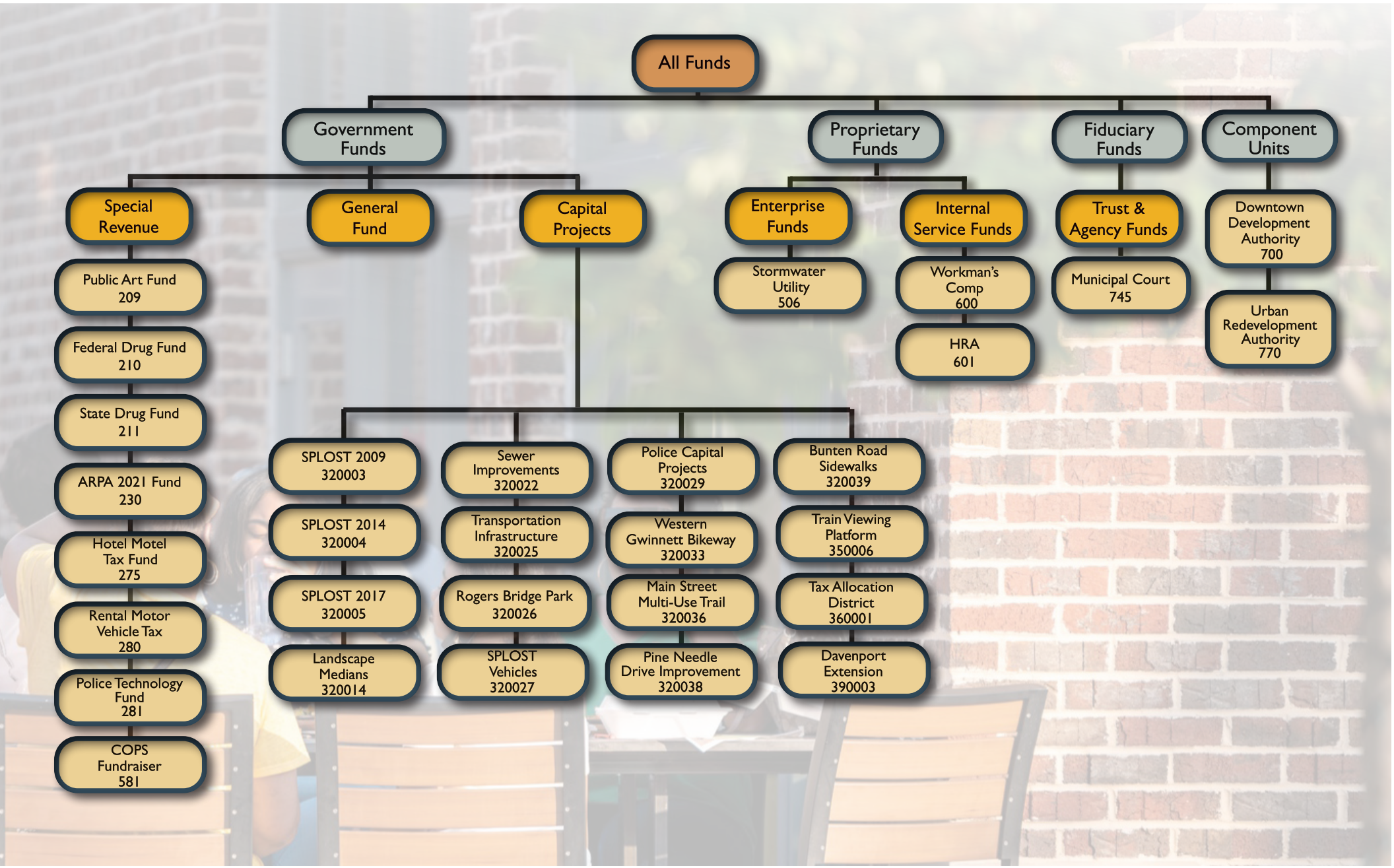
Fund: 100 – General Fund
Function: 3000 – Police
Activity: 3223 – Uniform Division
Account: 531104 – Supplies

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


All Funds
Government Funds
Proprietary Funds
Fiduciary Funds
Component Units
Special Revenue
General Fund
Capital Projects
Enterprise Funds
Internal Service Funds
Trust & Agency Funds
Downtown Development Authority 700
Urban Redevelopment Authority 770
Public Art Fund 209
Federal Drug Fund 210
State Drug Fund 211
ARPA 2021 Fund 230
Hotel Motel Tax Fund 275
Rental Motor Vehicle Tax 280
Police Technology Fund 281
COPS Fundraiser 581
Stormwater Utility 506
Workman's Comp 600
HRA 601
Municipal Court 745
SPLOST 2009 320003
SPLOST 2014 320004
SPLOST 2017 320005
Landscape Medians 320014
Sewer Improvements 320022
Transportation Infrastructure 320025
Rogers Bridge Park 320026
SPLOST Vehicles 320027
Police Capital Projects 320029
Western Gwinnett Bikeway 320033
Main Street Multi-Use Trail 320036
Pine Needle Drive Improvement 320038
Bunten Road Sidewalks 320039
Train Viewing Platform 350006
Tax Allocation District 360001
Davenport Extension 390003

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.

Budget Calendar

January 13	Budget Kick Off Meeting - Budget Schedule Distributed to Department Directors
Feb 17	1st Citizens Budget Committee - Budget Overview/Directive
Feb 24	Budget Committee - Discuss code enforce/exemptions/SPLOST (appoint Chairperson)
March 3	Budget committee - Discuss initiatives, develop committee recommendations
March 3	Revenue forecast 1st draft due to City Manager for review; Mayor & Council, City Manager, and City Clerk 1st draft of departmental budgets due to City Manager for review
March 4	Police and Municipal Court - 1st draft of departmental budgets due to City Manager for review
March 5	Planning & Development, Economic Development, PIO & Marketing, & Stormwater 1st draft of departmental budgets due to City Mananger for review
March 12	Department Director's departmental budgets finalized Revenue forecast finalized
March 18	Review capital projects for Planning & Development and Stormwater
March 19	Parks & Recreation and Public Works - 1st draft of departmental budgets due to City Mananger for review Review capital projects for all other departments (Police, Parks, PW)
March 22	Budget Committee recommendations presented to Council (CC worksession)
March 26	Capital Projects finalized for all departments
April 5	Draft budget given to City Manager for final review
April 7	Publish public notice in newspaper (OCGA 36-81-5 (e)) to advise citizens the budget is available for public review, dates of the work sessions and date of the public hearing for adoption (must be during week budget is given to council)
April 8	Draft budget is finalized by City Manager
April 9	Proposed 2022 draft budget presented to Mayor & Council and City Attorney for review (Charter requirement) Public hearing for adoption (must be during week budget is given to council)
April 19	Budget Workshop-Council review of proposed revenue & departmental budgets
April 20	Budget Workshop-Council review of all other proposed operating budget & capital projects
May 2	Publish Public Notice in Newspaper (OCGA 36-81-5 (g)(1)& 36-81-5 (a)) of 5-10 public hearing and 6-14 adoption (at least one week prior to hearing)
May 10	Public Hearing (OCGA 36-81-5 (f)) - at least one week prior to adoption
June 14	City Council Adopt Annual Budget
July 1	New Fiscal Year Begins July 1 to June 30



The 2022 City of Duluth budget will become effective on July 1, 20201and run through June 30, 2022. 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 FY2022 Annual Budget accounts for over $30 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 $350,000, the assessed value would be $140,000 ($350,000 x 40%), as tax bills are calculated using 40% of a property's fair market value. The amount billed for property taxes would be

$140,000 x .006551 =$917.14 per year. The property tax bill would be further reduced by any exemptions available tothe property tax owner and the tax bill its self would be reduced by any tax credit available.



BALANCED BUDGET

REVENUES

Projected Revenues and Grants	$ 29,475,153
Prior Year Reserves	1,363,326
Total Revenues	$ 30,838,479

EXPENDITURES

Operations Budget	$ 23,719,728
Other Funds	7,118,751
Total Expenditures	$ 30,838,479
Difference in Revenues and Expenditures	$ -0-

Revenue Summary

In FY 2022, it is anticipated that the City will take in $29,475,153 in revenue and various grants. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, and bonds. For FY 2022, the City has budgeted to expend $30,838,479. As a result, it will be necessary to use $1,363,326 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2022 the City has a balanced budget.



ORDINANCE

TO ADOPT THE FISCAL YEAR 2022 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 2022 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 10, 2021, and June 14, 2021, 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 FY22 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 2022 Annual Budget, effective July 1, 2021 to June 30, 2022.

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

Section 1. That the proposed Fiscal Year 2022 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 2022 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 14th day of June, 2021.

Those councilmembers voting in favor:

Mayor Nancy Harris

Marsha A. Bomar, Post 1

Marline Thomas, Post 2 Absent

Billy Jones, Post 3

Kelvin J. Kelkenberg, Post 4

Greg Whitlock, Post 5

Those councilmembers voting in opposition:

ATTEST

Teresa S. Lynn, City Clerk



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

Fund Balance
All Funds Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
BEGINNING BALANCE	$ 5,644,317	$ 7,915,642	$ 11,398,405	$ 5,336,653
REVENUES/SOURCES				
General Fund	22,121,217	22,732,776	20,600,196	22,905,347
Special Revenue Fund	221,658	351,539	174,980	201,437
Enterprise Fund	875,789	1,401,842	1,177,645	1,383,251
Internal Service Fund	259,213	260,210	210,680	207,882
Trust & Agency Fund	4,008,455	2,940,008	3,307,570	3,495,601
Component Unit	2,053,916	2,610,620	8,986,120	2,621,085
Total Revenue/Sources	29,540,248	30,296,996	34,457,191	30,814,603
EXPENDITURES/USES				
General Fund	20,490,051	20,949,040	25,869,743	23,719,728
Special Revenue Fund	183,639	251,417	373,561	272,084
Enterprise Fund	1,197,610	1,234,103	1,518,448	1,251,157
Internal Service Fund	121,194	248,304	241,860	233,585
Trust & Agency Fund	4,008,455	2,940,008	3,307,570	3,495,601
Component Unit	1,267,974	1,191,360	9,207,761	1,944,242
Total Expenditures/Uses	27,268,923	26,814,232	40,518,943	30,916,396
Excess Revenues over Expenditures	2,271,325	3,482,763	(6,061,752)	(101,793)
ENDING BALANCE	$ 7,915,642	$ 11,398,405	$ 5,336,653	$ 5,234,860

All Funds Ballance Change

CHANGE IN ENDING FUND BALANCE 2021 AMENDED BUDGET COMPARED TO 2022 ADOPTED								
		2021 Amended Ending Fund Balance		2022 Adopted Ending Fund Balance		Change in Fund Balance		% Change
General Fund	$	9,937,054	$	9,122,673	$	(814,381)		8%
Special Revenue Funds		186,272		115,625		(70,647)		-38%
Enterprise Funds		965,858		1,097,952		132,095		14%
Internal Service Funds		878,777		853,074		(25,703)		-3%
Component Units		(6,631,308)		(5,954,465)		676,843		10%
	$	5,336,653	$	5,234,860	$	(101,793)		-2%

Explanation of Changes in Fund Balance Greater Than 10%

Special Revenue Funds - FY 2022 budgets anticipate the expenditure of $70,647 in prior year savings or reserves. Due to the nature of some of the funds, including Federal and State Drug, Motor Vehicle Rental and COPS Fundraiser, revenues accumulated on the prior year are often spent in the current year. The COPS Fundraiser Fund anticipates the expenditure of $63,262 in prior year savings or reserves accounting for most of the change in fund balance.

Enterprise Funds - The Stormwater Utility Funds is the only Enterprise Fund. This fund is largely an inspection, compliance reporting and project based fund. Project are slated for completion based on a project scoring matrix. Based on the estimated cost to completed several of the upcoming projects, it is anticipated the use of fund balance will be necessary in FY 2021, but not anticipated in FY2022, as of yet.

Component Units - Negative fund balance was reduced as a result of a new debt obligation (Urban Redevelopment Agency Series 2021 Revenue Bond). Urban Redevelopment agency will receive a transfer from another fund to cover the bond payments. Bond principal payments, which are not an expenditure, result in a positive change in the overall fund balance.

Fund Balance All Funds Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
BEGINNING BALANCE	$ 5,644,317	$ 7,915,642	$ 11,398,405	$ 5,336,653
REVENUES/SOURCES				
General Fund				
General Property Tax	12,039,304	13,033,027	11,912,070	13,678,000
Excise Tax	699,335	719,607	628,000	704,000
Business Tax	3,424,228	3,439,716	2,985,000	3,087,000
Penalty & Interest on Delinquent Taxes	32,216	22,566	28,000	29,500
Licenses & Permits	846,370	1,121,250	918,809	1,210,486
Intergovernmental Revenues	939,052	1,310,247	1,045,470	672,451
Charges for Service	410,948	259,204	379,798	344,574
Fines & Forfeitures	2,825,871	2,117,488	2,053,000	2,803,000
Investment Income	165,025	217,485	69,500	67,500
Contributions & Donations	109,819	80,452	40,500	26,300
Miscellaneous Revenue	378,159	178,021	125,259	123,635
Other Financing Sources	250,890	233,714	414,790	158,901
Total General Fund	22,121,217	22,732,776	20,600,196	22,905,347
Enterprise Fund				
Stormwater	875,789	1,401,842	1,177,645	1,383,251
Total Enterprise Fund	875,789	1,401,842	1,177,645	1,383,251
Internal Service Fund				
Workers Compensation Fund	255,077	254,891	204,680	202,882
Health Reimbursement Account	4,136	5,319	6,000	5,000
Total Internal Service Fund	$ 259,213	$ 260,210	$ 210,680	$ 207,882

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	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Special Revenue				
Public Art Fund	$ 7,000	$ 3,690	$ 10,000	$ 10,000
Federal Drug Fund	-	147,399	5,000	5,000
State Drug Fund	13,104	55,543	15,000	15,000
Rental Car Tax	57,193	42,117	36,380	46,877
Police Technology Fund	141,261	98,805	105,600	120,360
Mounted Patrol	-	-	(1)	(1)
COPS Fundraiser	3,100	3,985	3,000	4,200
Total Special Revenue	221,658	351,539	174,980	201,437
Trust & Agency Fund				
Municipal Court	4,008,455	2,940,008	3,307,570	3,495,601
Total Trust & Agency Fund	4,008,455	2,940,008	3,307,570	3,495,601
Component Unit				
DDA	1,024,032	1,581,500	7,958,466	400,652
URA	1,029,884	1,029,120	1,027,654	2,220,433
Total Component Unit	2,053,916	2,610,620	8,986,120	2,621,085
Total Revenue/Sources	$ 29,540,248	$ 30,296,996	$ 34,457,191	$ 30,814,603

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	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
EXPENDITURES/USES				
General Fund				
Mayor & Council	$ 70,215	$ 52,593	$ 156,887	$ 171,202
City Manager	477,320	429,354	1,355,283	1,063,054
City Clerk/Business Office	2,806,147	2,964,169	2,724,652	2,988,532
Public Information & Marketing	907,611	797,802	956,988	1,098,040
Municipal Court	615,196	636,965	665,535	723,987
Public Safety	8,120,402	8,664,089	9,325,144	10,158,476
Public Works	1,588,036	1,685,706	1,867,094	2,073,793
Parks & Recreation	1,677,840	1,644,465	1,840,689	1,886,430
Planning & Development	1,252,071	1,439,587	1,586,829	1,848,956
General Governmental	2,975,213	2,634,311	5,390,641	1,707,258
Total General Fund	20,490,051	20,949,040	25,869,743	23,719,728
Enterprise Fund				
Stormwater	1,197,610	1,234,103	1,518,448	1,251,157
Total Enterprise Fund	1,197,610	1,234,103	1,518,448	1,251,157
Internal Service Fund				
Workers Compensation Fund	115,642	245,564	225,860	218,585
Health Reimbursement Account	5,552	2,740	16,000	15,000
Total Internal Service Fund	$ 121,194	$ 248,304	$ 241,860	$ 233,585

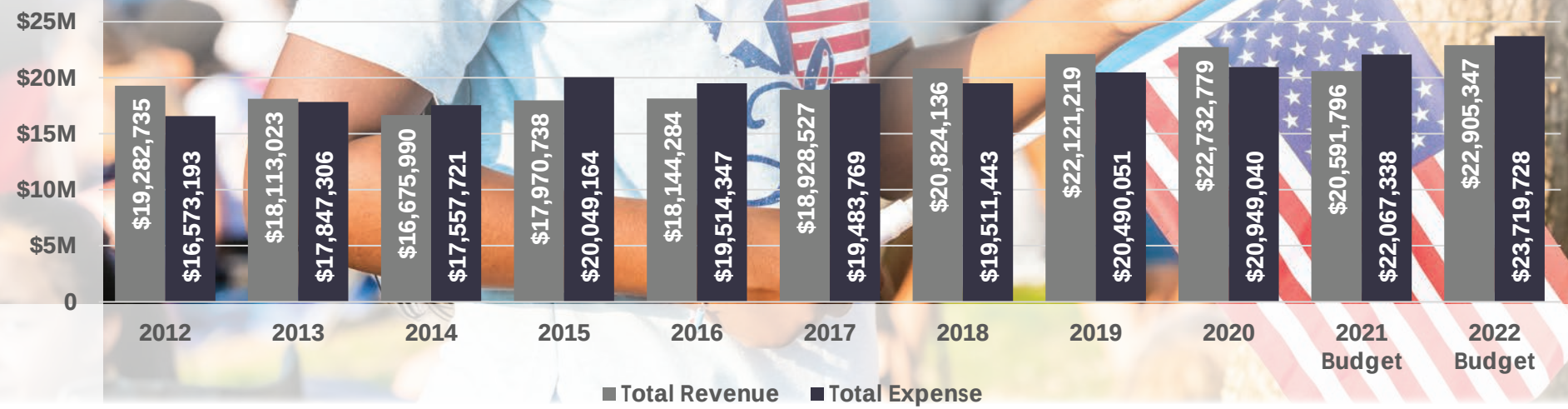
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Fund Balance All Funds Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
Special Revenue				
Sidewalk Fund	$ -	$ 6,291	$ 1,709	$ -
Public Art Fund	36,848	647	19,250	9,202
Federal Drug Fund	-	77,087	93,866	5,000
State Drug Fund	42,836	32,888	30,773	19,620
Rental Car Tax	-	2,267	65,000	65,000
Police Technology Fund	100,000	130,000	100,000	110,000
Mounted Patrol	-	-	-	-
COPS Fundraiser	3,955	2,237	62,963	63,262
Total Special Revenue	183,639	251,417	373,561	272,084
Trust & Agency Fund				
Municipal Court	4,008,455	2,940,008	3,307,570	3,495,601
Total Trust & Agency Fund	4,008,455	2,940,008	3,307,570	3,495,601
Component Unit				
DDA	1,112,343	1,060,153	5,192,150	384,105
URA	155,631	131,207	4,015,611	1,560,137
Total Component Unit	1,267,974	1,191,360	9,207,761	1,944,242
Total Expenditures/Uses	27,268,923	26,814,232	40,518,943	30,916,396
Excess Revenues over Expenditures	2,271,325	3,482,763	(6,061,752)	(101,793)
ENDING BALANCE	$ 7,915,642	$ 11,398,405	$ 5,336,653	$ 5,234,860

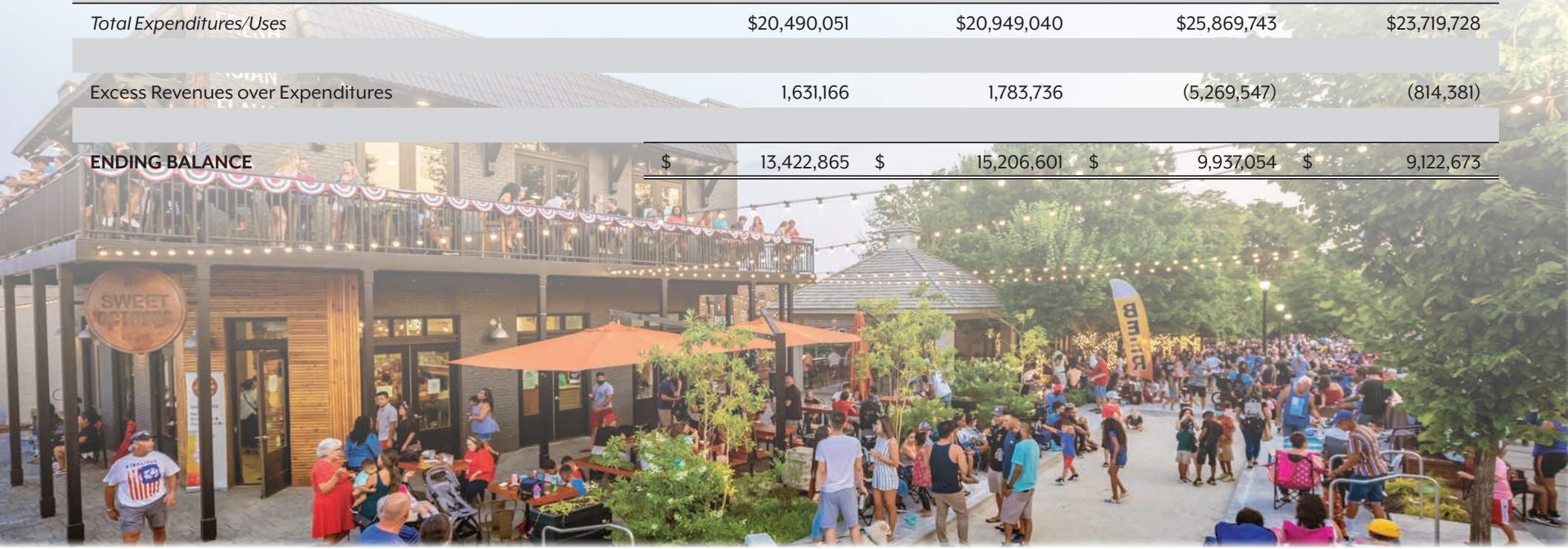
Fund Balance General Fund

	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
BEGINNING BALANCE	$ 11,791,699	$ 13,422,865	$ 15,206,601	$ 9,937,054
REVENUES/SOURCES				
General Property Tax	12,039,304	13,033,027	11,912,070	13,678,000
Excise Tax	699,335	719,607	628,000	704,000
Business Tax	3,424,228	3,439,716	2,985,000	3,087,000
Penalty & Interest on Delinquent Taxes	32,216	22,566	28,000	29,500
Licenses & Permits	846,370	1,121,250	918,809	1,210,486
Intergovernmental Revenues	939,052	1,310,247	1,045,470	672,451
Charges for Service	410,948	259,204	379,798	344,574
Fines & Forfeitures	2,825,871	2,117,488	2,053,000	2,803,000
Investment Income	165,025	217,485	69,500	67,500
Contributions & Donations	109,819	80,452	40,500	26,300
Miscellaneous Revenue	378,159	178,021	125,259	123,635
Other Financing Sources	250,890	233,714	414,790	158,901
Total Revenue/Sources	$ 22,121,217	$ 22,732,776	$ 20,600,196	$ 22,905,347



Fund Balance General Fund

	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
EXPENDITURES/USES				
Mayor & Council	$ 70,215	$ 52,593	$ 156,887	$ 171,202
City Manager	477,320	429,354	1,355,283	1,063,054
City Clerk/Business Office	2,806,147	2,964,169	2,724,652	2,988,532
Public Information & Marketing	907,611	797,802	956,988	1,098,040
Municipal Court	615,196	636,965	665,535	723,987
Public Safety	8,120,402	8,664,089	9,325,144	10,158,476
Public Works	1,588,036	1,685,706	1,867,094	2,073,793
Parks & Recreation	1,677,840	1,644,465	1,840,689	1,886,430
Planning & Development	1,252,071	1,439,587	1,586,829	1,848,956
General Governmental	2,975,213	2,634,311	5,390,641	1,707,258
Total Expenditures/Uses	$20,490,051	$20,949,040	$25,869,743	$23,719,728
Excess Revenues over Expenditures	1,631,166	1,783,736	(5,269,547)	(814,381)
ENDING BALANCE	$ 13,422,865	$ 15,206,601	$ 9,937,054	$ 9,122,673

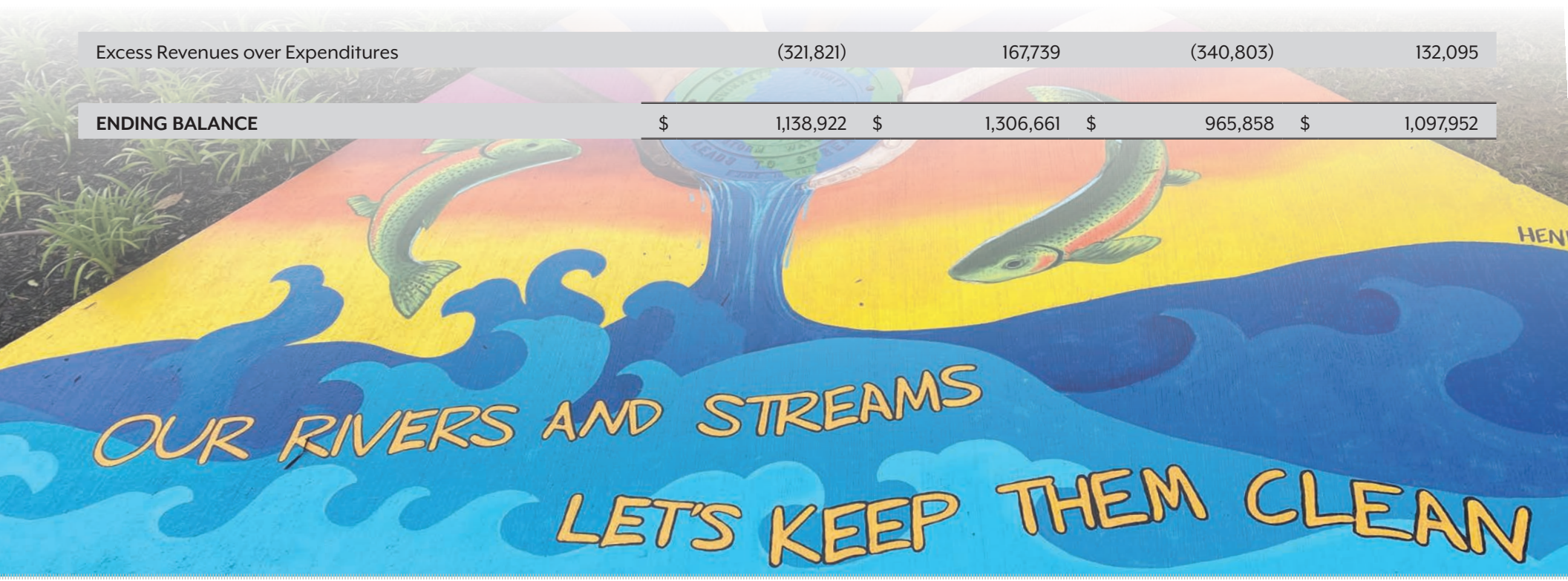


Special Revenue Funds

	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
BEGINNING BALANCE	$ 246,712	$ 284,731	$ 384,853	$ 186,272
REVENUES/SOURCES				
Sidewalk Fund			-	
Public Art Fund	7,000	3,690	10,000	10,000
Federal Drug	-	147,399	5,000	5,000
State Drug	13,104	55,543	15,000	15,000
ARPA	-	-	-	
Hotel Motel	-	-	14,000	60,000
Rental Vehicle	57,193	42,117	36,380	46,877
Police Tech	141,261	98,805	105,600	120,360
Mounted Patrol	-	-		
COPS Fundraiser	3,100	3,985	3,000	4,200
Total Revenue/Sources	$221,658	$351,539	$188,980	$261,437
EXPENDITURES/USES				
Sidewalk Fund	-	6,291	1,709	-
Public Art Fund	36,848	647	19,250	9,202
Federal Drug	-	77,087	93,866	5,000
State Drug	42,836	32,888	30,773	19,620
ARPA				
Hotel Motel			14,000	60,000
Rental Vehicle	-	2,267	65,000	65,000
Police Tech	100,000	130,000	100,000	110,000
Mounted Patrol	-	-	-	-
COPS Fundraiser	3,955	2,237	62,963	63,262
Total Expenditures/Uses	$183,639	$251,417	$387,561	$332,084
Excess Revenues over Expenditures	38,019	100,122	(198,581)	(70,647)
ENDING BALANCE	$ 284,731	$ 384,853	$ 186,272	$ 115,625

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

	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
BEGINNING BALANCE	$ 1,460,743	$ 1,138,922	$ 1,306,661	$ 965,858
REVENUES/SOURCES				
Stormwater	875,789	1,401,842	1,177,645	1,383,251
Total Revenue/Sources	$875,789	$1,401,842	$1,177,645	$1,383,251
EXPENDITURES/USES				
Stormwater	1,197,610	1,234,103	1,518,448	1,251,157
Total Expenditures/Uses	$1,197,610	$1,234,103	$1,518,448	$1,251,157
Excess Revenues over Expenditures	(321,821)	167,739	(340,803)	132,095
ENDING BALANCE	$ 1,138,922	$ 1,306,661	$ 965,858	$ 1,097,952



	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
BEGINNING BALANCE	$ 760,032	$ 898,051	$ 909,957	$ 878,777
REVENUES/SOURCES				
Work Comp	255,077	254,891	204,680	202,882
HRA	4,136	5,319	6,000	5,000
Total Revenue/Sources	259,213	260,210	210,680	207,882
EXPENDITURES/USES				
Work Comp	115,642	245,564	225,860	218,585
HRA	5,552	2,740	16,000	15,000
Total Expenditures/Uses	121,194	248,304	241,860	233,585
Excess of Revenues over Expenditures	138,019	11,906	(31,180)	(25,703)
ENDING BALANCE	$ 898,051	$ 909,957	$ 878,777	$ 853,074



	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
BEGINNING BALANCE	$ -	$ -	$ -	$ -
REVENUES/SOURCES				
Municipal Court	4,008,455	2,940,008	3,307,570	3,495,601
Total Revenue/Sources	4,008,455	2,940,008	3,307,570	3,495,601
EXPENDITURES/USES				
Municipal Court	4,008,455	2,940,008	3,307,570	3,495,601
Total Expenditures/Uses	4,008,455	2,940,008	3,307,570	3,495,601
Excess of Revenues over Expenditures	-	-	-	-
ENDING BALANCE	$ -	$ -	$ -	$ -



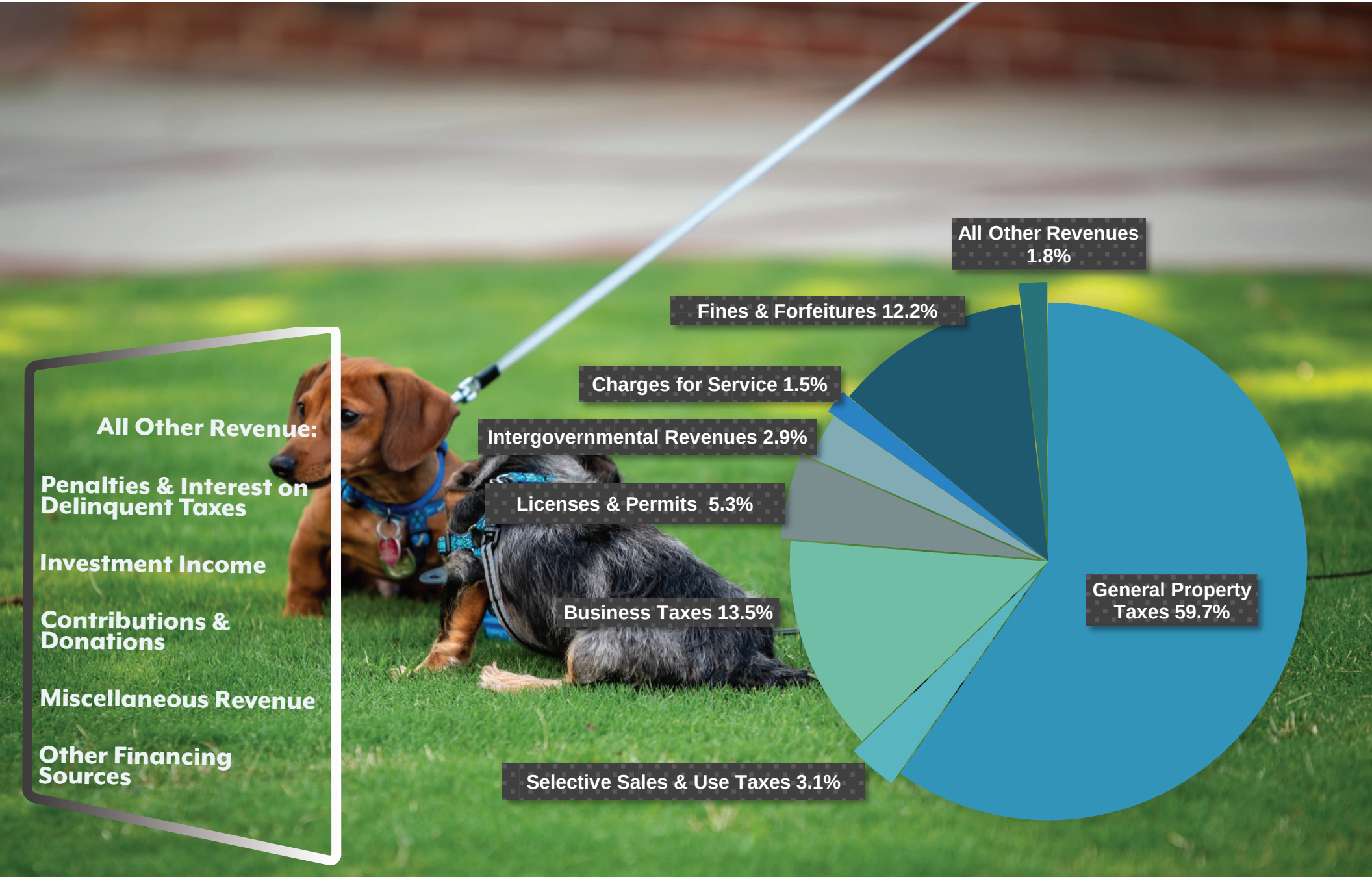
Fund Balance Component Units

	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget
BEGINNING BALANCE	$ (8,614,869)	$ (7,828,927)	$ (6,409,667)	$ (6,631,308)
REVENUES/SOURCES				
DDA	1,024,032	1,581,500	7,958,466	400,652
URA	1,029,884	1,029,120	1,027,654	2,220,433
Total Revenue/Sources	2,053,916	2,610,620	8,986,120	2,621,085
EXPENDITURES/USES				
DDA	1,112,343	1,060,153	5,192,150	384,105
URA	155,631	131,207	4,015,611	1,560,137
Total Expenditures/Uses	1,267,974	1,191,360	9,207,761	1,944,242
Excess Revenues over Expenditures	785,942	1,419,260	(221,641)	676,843
ENDING BALANCE	$ (7,828,927)	$ (6,409,667)	$ (6,631,308)	$ (5,954,465)



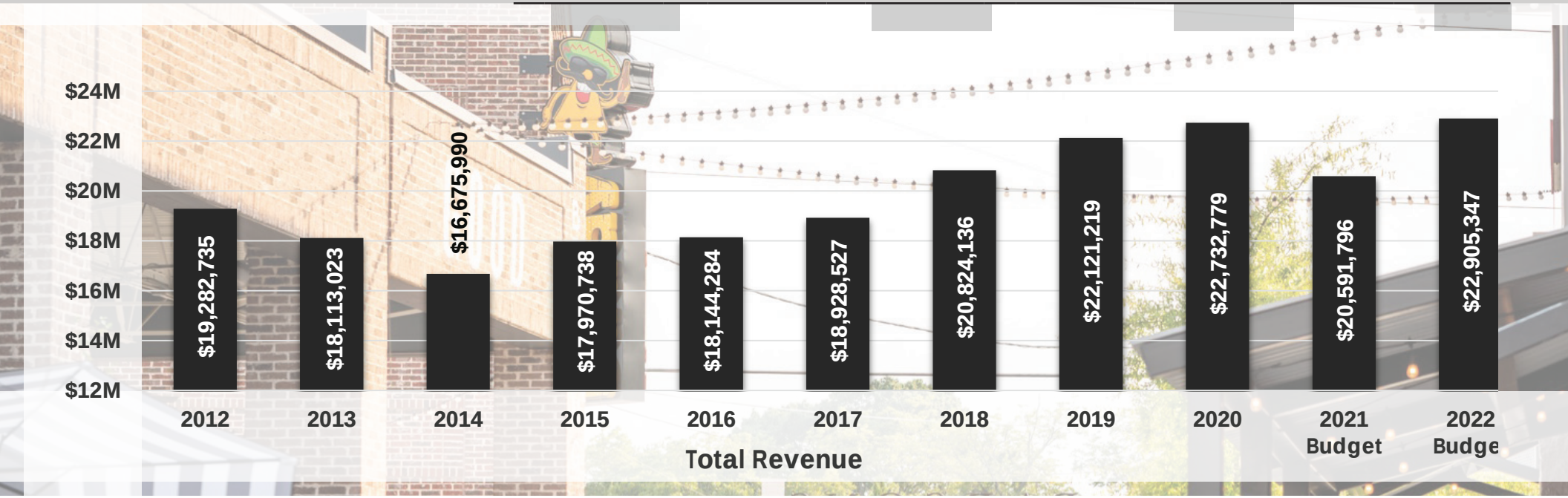
General Fund Revenues
General Fund Expenditures
Financial Forecast

II. GENERAL FUND

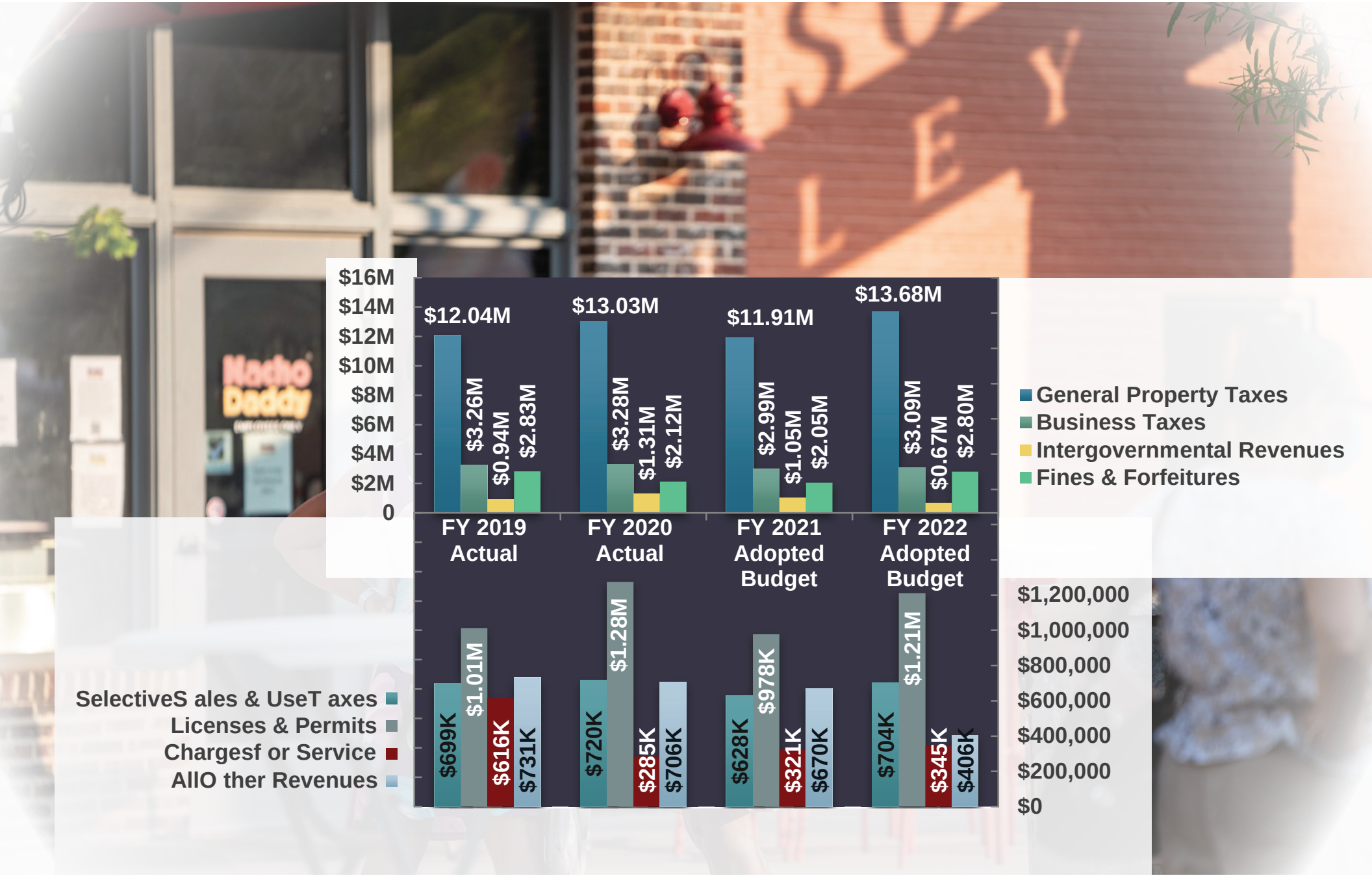

All Other Revenue:
Penalties & Interest on Delinquent Taxes
Investment Income
Contributions & Donations
Miscellaneous Revenue
Other Financing Sources
All Other Revenues 1.8%
Fines & Forfeitures 12.2%
Charges for Service 1.5%
Intergovernmental Revenues 2.9%
Licenses & Permits 5.3%
Business Taxes 13.5%
Selective Sales & Use Taxes 3.1%
General Property Taxes 59.7%

General Fund Revenues
Summary

Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change	% Total
General Property Taxes	$ 12,039,304	$ 13,033,028	$ 11,912,070	$ 13,678,000	$ 1,765,930	15%	60%
Selective Sales & Use Taxes	699,335	719,608	628,000	704,000	76,000	12%	3%
Business Taxes	3,257,612	3,284,729	2,985,000	3,087,000	102,000	3%	13%
Penalties & Interest on Delinquent Taxes	32,217	22,566	28,000	29,500	1,500	5%	0%
Licenses & Permits	1,012,230	1,275,074	978,009	1,210,486	232,477	24%	5%
Intergovernmental Revenues	940,363	1,311,583	1,045,470	672,451	(373,019)	-36%	3%
Charges for Service	615,580	285,045	320,598	344,574	23,976	7%	2%
Fines & Forfeitures	2,825,870	2,117,488	2,053,000	2,803,000	750,000	37%	12%
Investment Income	165,026	217,485	69,500	67,500	(2,000)	-3%	0%
Contributions & Donations	109,819	80,452	40,500	26,300	(14,200)	-35%	0%
Miscellaneous Revenue	171,220	151,196	125,259	123,635	(1,624)	-1%	1%
Other Financing Sources	252,643	234,525	406,390	158,901	(247,489)	-61%	1%
Total Operating Revenue:	$ 22,121,219	$ 22,732,779	$ 20,591,796	$ 22,905,347	$ 2,313,551	11%	100%



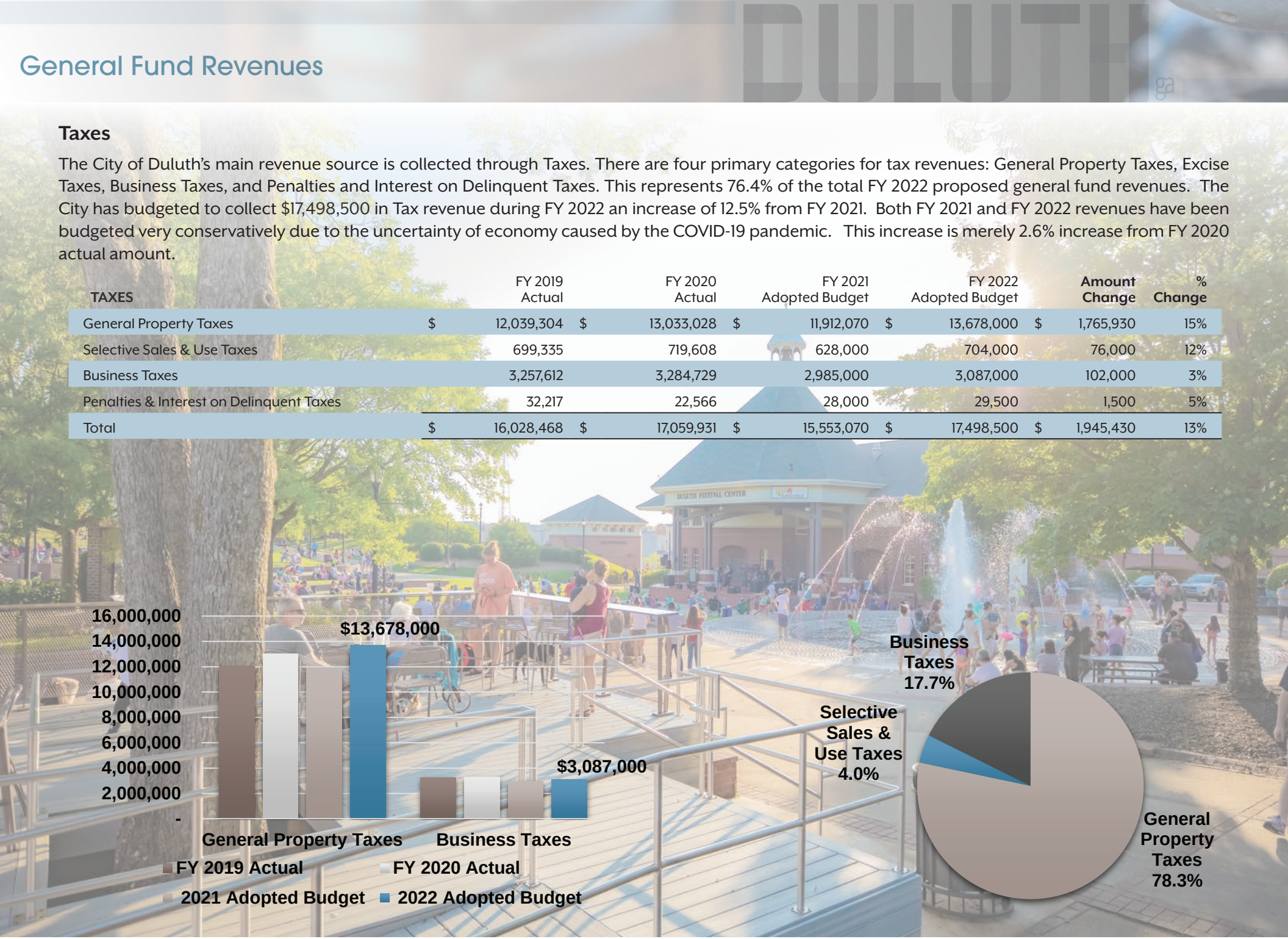
General Fund Revenues
Summary



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 represents 76.4% of the total FY 2022 proposed general fund revenues. The City has budgeted to collect $17,498,500 in Tax revenue during FY 2022 an increase of 12.5% from FY 2021. Both FY 2021 and FY 2022 revenues have been budgeted very conservatively due to the uncertainty of economy caused by the COVID-19 pandemic. This increase is merely 2.6% increase from FY 2020 actual amount.

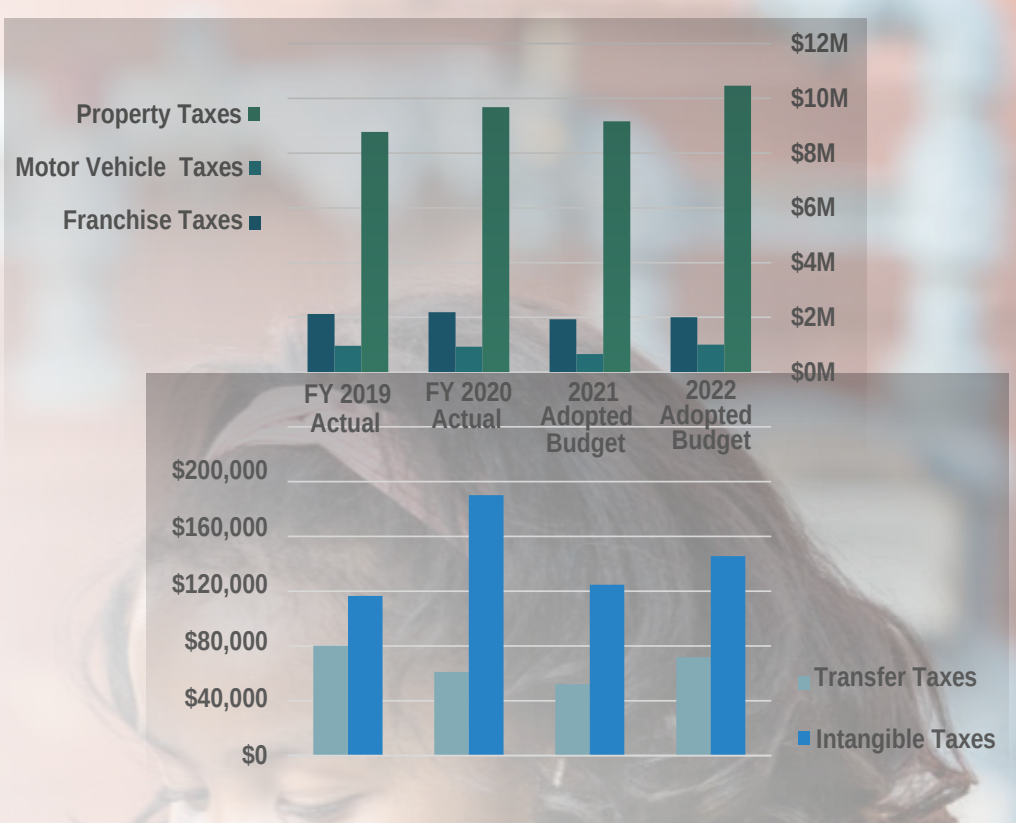
TAXES	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
General Property Taxes	$ 12,039,304	$ 13,033,028	$ 11,912,070	$ 13,678,000	$ 1,765,930	15%
Selective Sales & Use Taxes	699,335	719,608	628,000	704,000	76,000	12%
Business Taxes	3,257,612	3,284,729	2,985,000	3,087,000	102,000	3%
Penalties & Interest on Delinquent Taxes	32,217	22,566	28,000	29,500	1,500	5%
Total	$ 16,028,468	$ 17,059,931	$ 15,553,070	$ 17,498,500	$ 1,945,430	13%



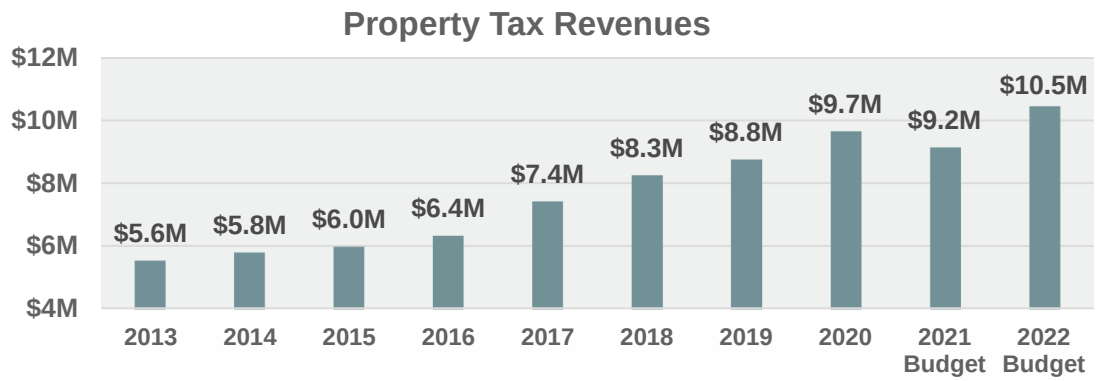
General Fund Revenues

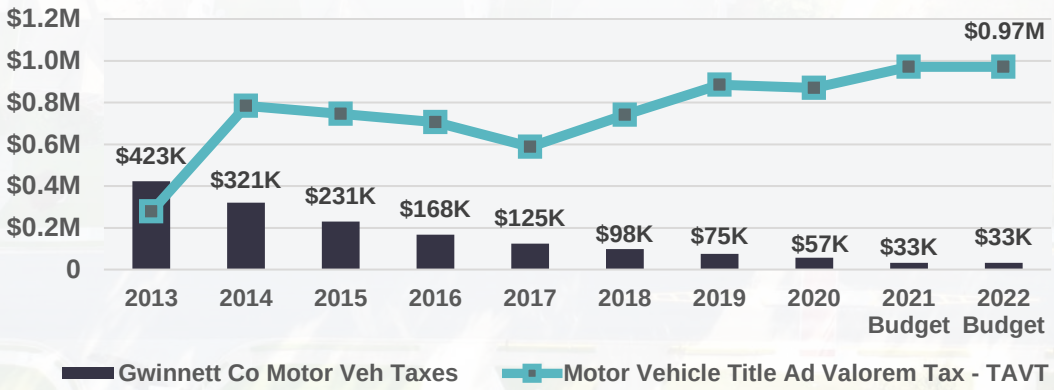
GENERAL PROPERTY TAXES	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Property Taxes Current	$ 8,729,423	$ 9,636,840	$ 9,120,000	$ 10,430,000	$ 1,310,000	14%
Property Taxes Prior Years	39,080	34,831	34,070	33,600	(470)	-1%
Gwinnett Co Motor Vehicle Taxes	75,274	56,509	43,000	33,400	(9,600)	-22%
Motor Vehicle Title Ad Valorem Tax-TAVT	886,238	870,831	620,000	972,000	352,000	57%
Transfer Taxes	77,033	58,691	50,000	69,000	19,000	38%
Intangible Taxes	111,960	182,789	120,000	140,000	20,000	17%
Franchise Taxes	2,120,296	2,192,537	1,925,000	2,000,000	75,000	4%
Total:	$ 12,039,304	$ 13,033,028	$ 11,912,070	$ 13,678,000	$ 1,765,930	15%

General Property Taxes are ad valorem taxes levied on an assessed valuation of Real and Personal Property, Motor Vehicles, Intangible taxes and Franchise Taxes within the City limits of Duluth. This category represents 59.7% of the total FY 2022 budgeted general fund revenues and is projected to increase by 14.8 % from FY 2021 budgeted revenue that was based on recession trend model due to the COVID-19 pandemic. Though retail and service sectors of economy suffered the most during lock down period, e-commerce and telecommuting kept economy moving. The combination of massive government spending and low interest rate has overheated economy and economy is experiencing transitory inflation. Georgia home values have gone up 17.1% over the past year but city projected FY 2022 revenue conservatively as it always has been. Property Taxes Current projection amount, $10.4M, is based on 5% growth rate for existing digest, $138K addition from new construction, and 3% uncollectables. New and used car prices reached a record high due to Supply shortage and Total Motor Vehicle tax is projected to increase by 51.6% from the FY 2021 budget amount that was budgeted based on recession model due to COVID-19.



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. Property taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by the Council. The COVID-19 viral pandemic has disrupted lives across all contries and communities and negatively affected global economic growth in 2020. FY 2021 property taxes revenue was projected to remain consistent with the prior fiscal year level despite of the addition from new construction and reassessment growth. To determine the value due to reassessments, FY 2021's projected total collections was used as the base and then a 5% increase was applied on both real and personal property. To determine the value added due to new construction growth, calendar year 2020 building permit activity was reviewed. Based on this review, $138,239 of additional tax revenue was added. With 3% of noncollectables applied, in total, approximately 14% increase in property taxes from the budgeted current year collections has been projected for FY 2022.





Gwinnett Motor Vehicle Taxes: Revenues that are received from ad valorem taxes levied on motor vehicle personal property. Effective March 1, 2013, the HB386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles. The new **Motor Vehicle Title Ad Valorem Tax** (TAVT) which is paid when a motor vehicle is titled with the state has been phased in while the old tax has been phased out. Both tax revenues have been decreasing from fiscal year 2014 till fiscal year 2017 because of allocation ratio between state and local government. Motor vehicle Title Ad Valorem tax revenue has started to increase from fiscal year 2018 and fiscal year 2022 budgeted revenue is projected to increase by 56.8% compared to the current fiscal year budget amount. This increase is mainly due to heavily underbudgeted current fiscal year's revenue because of COVID-19. Though supply shortage driven record high automobile prices are expected to last for a while, city applied the most recent pre-pandemic trend to FY 2020 actual revenue amount for FY 2022 TAVT revenue projection to mitigate the uncertainty of current economic condition.

General Fund Revenues

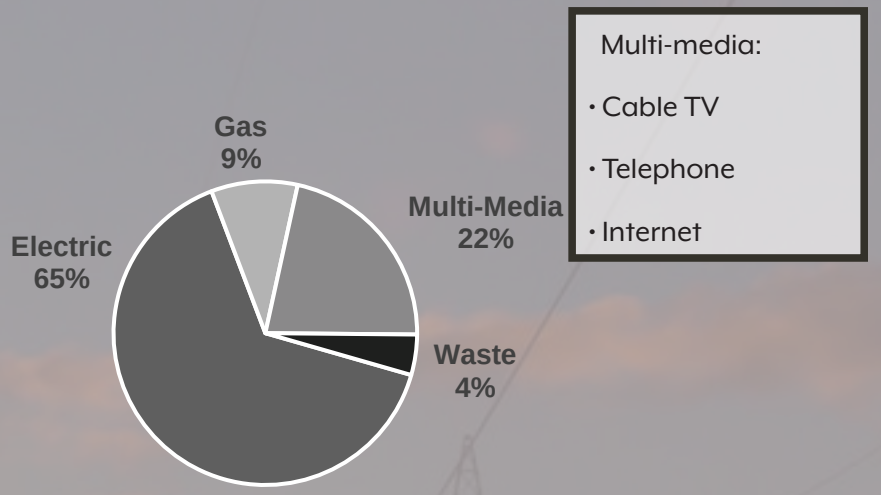
Transfer Taxes: This revenue is collected as a real estate excise tax on transactions involving the sale of property. It is imposed at $1 on the first $1,000 or fractional value, then $.10 per additional $100 of value. The tax is divided among overlapping local governments proportionally, based on millage rates. Recent years' trend and new construction additions are used for FY 2022 revenue projection.

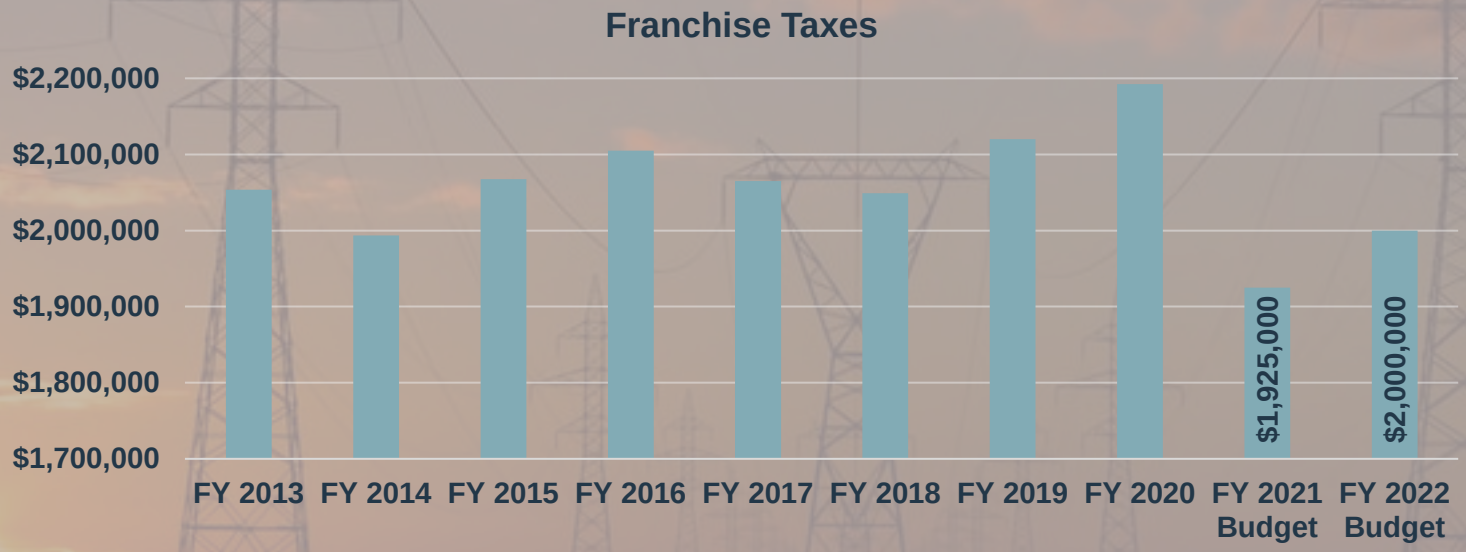
Intangible Taxes: Revenues that are received from a tax on long term notes secured by real estate. The tax is imposed at a rate of $1.50 for each $500 of long term indebtedness. FY2022 revenue is based on the past three years' trends and current economic conditions.



General Fund Revenues

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, Verizon, Fusion communications, CenturyLink communications, Uniti Fiber, etc. Revenue projections are based on historical trends in conjunction with current economic indicators and past climate conditions. FY 2022 projected revenue is increased by 3.9% from FY 2021 budgeted amount. This category represents 8.7% of the total FY 2022 general fund revenues. Electric, gas, and waste categories are increasing steadily with new construction growth but multi-media category has been decreasing since FY 2016 due to decreasing demand for cable TVs and landlines.

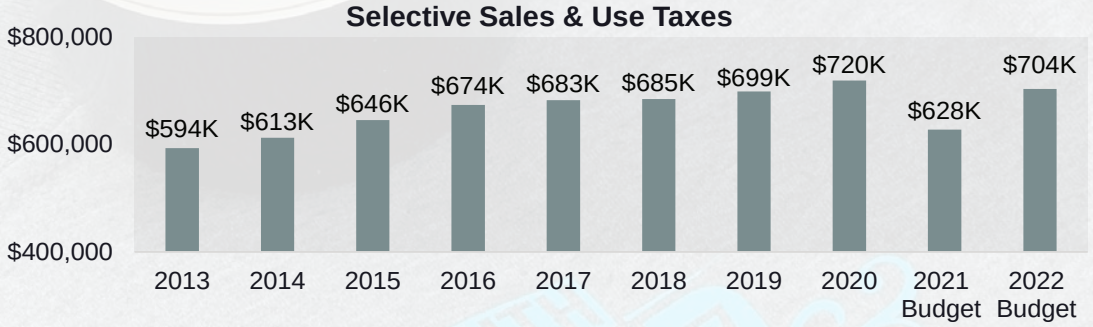


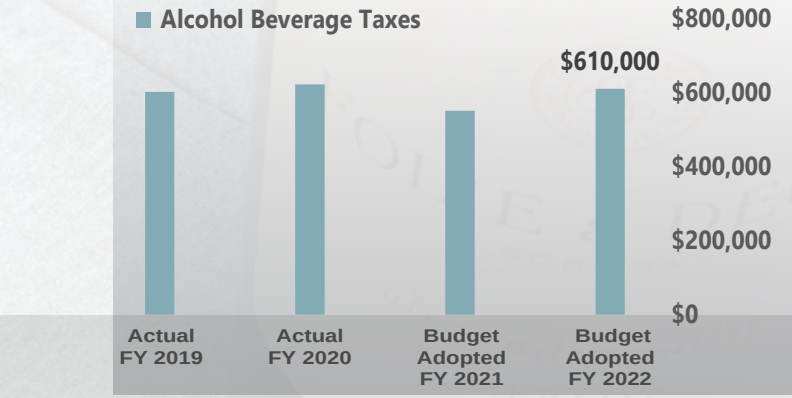


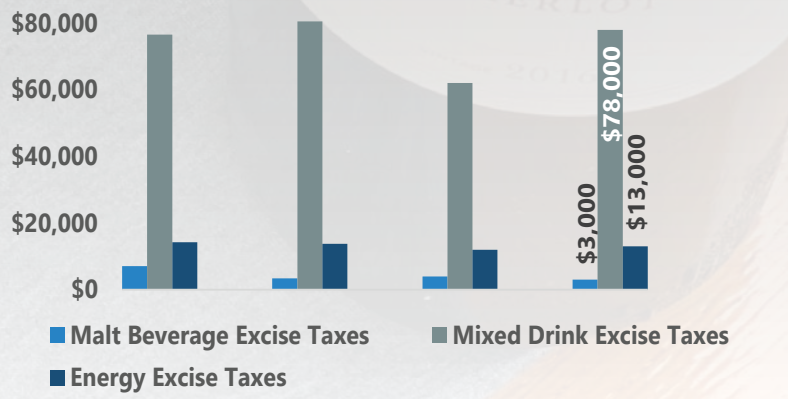
General Fund Revenues

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 3.1% of the total FY 2022 general fund revenues and is projected to increase by 14.8 % from FY 2021 budgeted revenue amount that was based on recession trend due to COVID-19. Revenue projections are based on historical trends in conjunction with current economic indicators.

Selective Sales & Use Taxes	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Alcohol Beverage Taxes	$ 601,480	$ 621,904	$ 550,000	$ 610,000	$ 60,000	11%
Mixed Drink Excise Taxes	76,563	80,510	62,000	78,000	16,000	26%
Malt Beverage Excise Taxes	7,102	3,418	4,000	3,000	(1,000)	-25%
Energy Excise Taxes	14,190	13,776	12,000	13,000	1,000	8%
Total:	$ 699,335	$ 719,608	$ 628,000	$ 704,000	$ 76,000	12%







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.

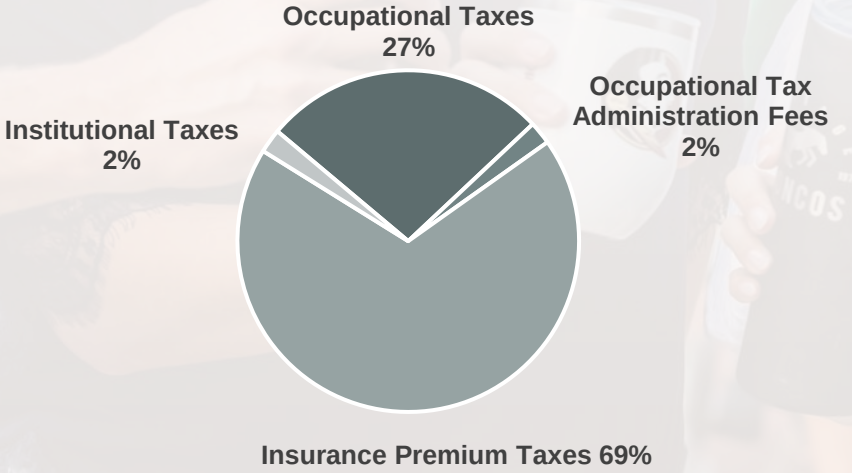
Malt Beverage Excise Tax: Taxes that are levied on the sale of malt beverage produced within the city limit

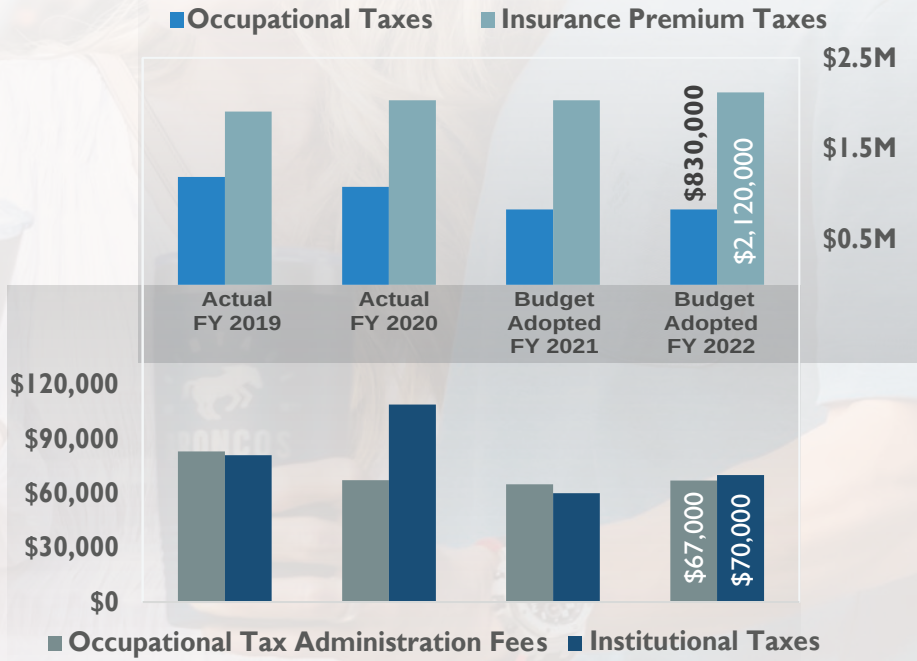
Energy Excise Tax: House Bill 386 authorized a new local excise tax on energy that is levied on the sales, use, storage, or consumption of energy.

Business Taxes

Business Taxes are revenues from business and financial institutions' occupational licenses and excise taxes on insurance premiums written by insurance companies conducting business within the city limit. This category represents 13.5% of the total FY 2022 general fund revenue. Recession trend is applied to FY 2021 actual revenue to project FY 2022 Insurance premium taxes revenue. The rest of Business taxes are projected by using the recent two to three years' trends respectively.

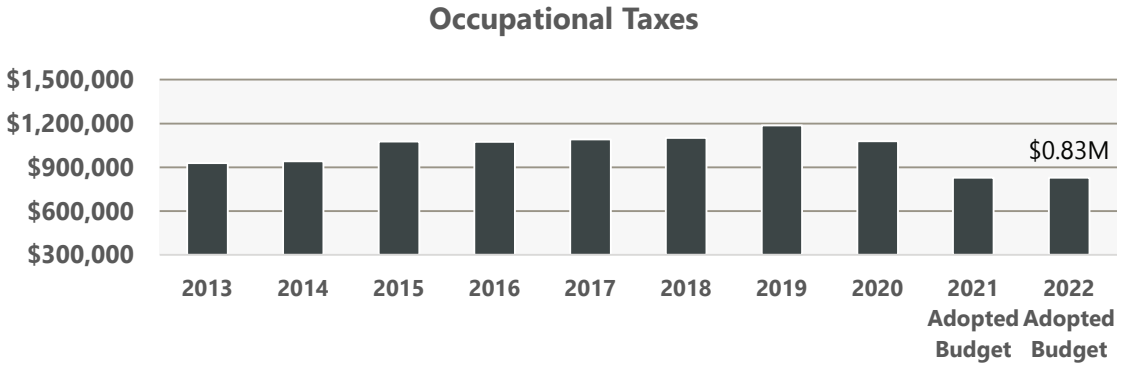
Business Taxes	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Occupational Taxes	$ 1,186,712	$ 1,077,877	$ 830,000	$ 830,000	$ -	0%
Occupational Tax Administration Fees	83,005	67,247	65,000	67,000	2,000	3%
Insurance Premium Taxes	1,906,841	2,030,666	2,030,000	2,120,000	90,000	4%
Institutional Taxes	81,054	108,939	60,000	70,000	10,000	17%
Total:	$ 3,257,612	$ 3,284,729	$ 2,985,000	$ 3,087,000	$ 102,000	3%

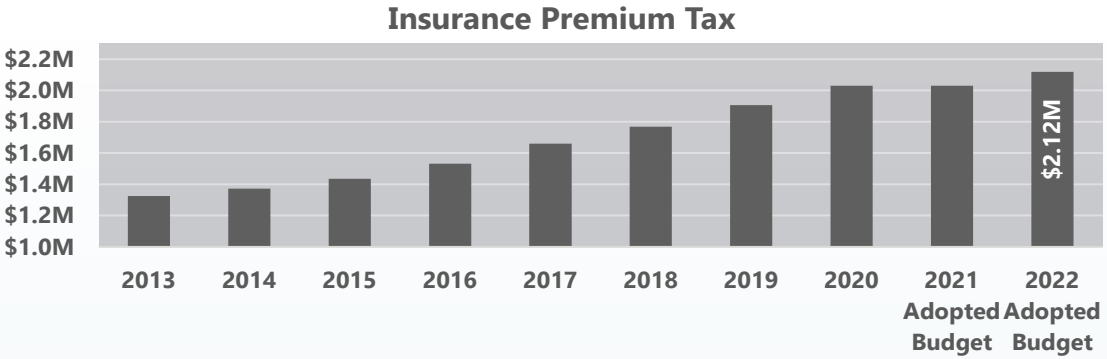




Occupational Taxes: Taxes levied on businesses and practitioners of occupations and professions which maintain a physical location or office within the City limits. This tax is based on one or more the following: flat tax, probability, and/or gross receipts. Such taxes are due at the time the business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

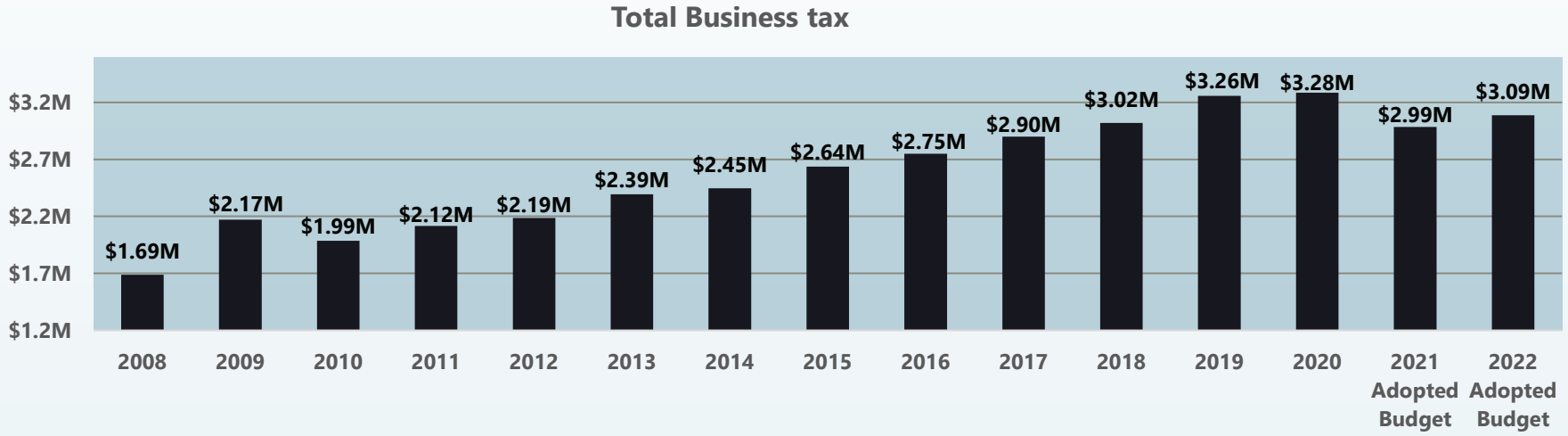
Occupational Tax Administration Fees: These funds are collected to cover the administrative costs associated with the processing of the Occupational Tax Applications.





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	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Interest on Delinquent Taxes	$ 9,580	$ 10,180	$ 8,000	$ 10,000	$ 2,000	25%
Tax Penalties	10,461	5,927	7,000	7,000	-	0%
Alcohol Late Penalties	-	-	1,000	100	(900)	-90%
Occupational Tax Penalty	10,400	5,339	10,000	11,000	1,000	10%
Tax FIFA Costs	1,776	1,120	2,000	1,400	(600)	-30%
Total:	$ 32,217	$ 22,566	$ 28,000	$ 29,500	$ 1,500	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 .52% per month, based on an annual calculation of Federal Prime Rate 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.

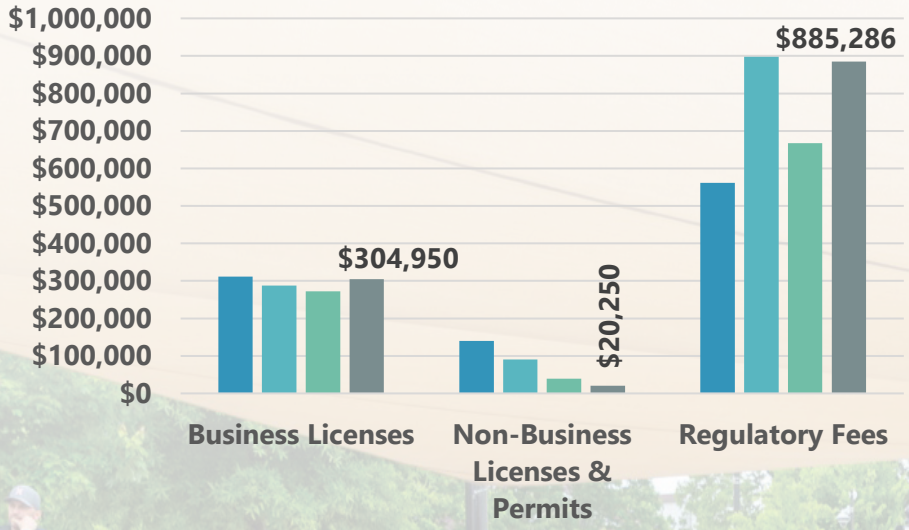
Occupational Tax Penalties: Occupational Taxes received after April 30th are considered delinquent and Occupation tax penalties and interest is governed by O.C.G.A. 48-13-21 that requires 10% penalty after 90 days plus 1.5% interest per month the tax is delinquent.

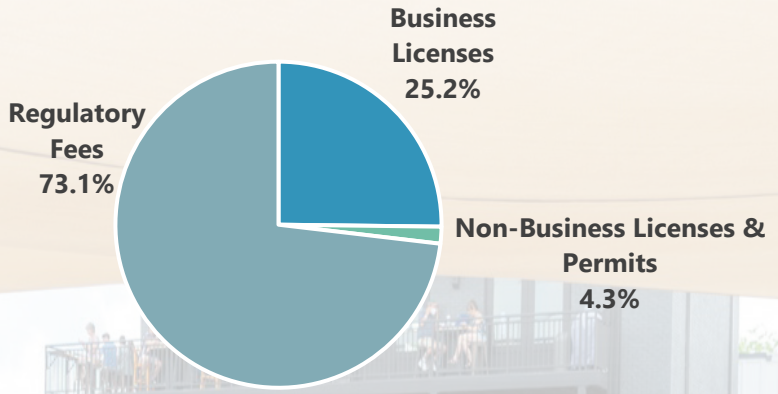
Tax FI FA cost: This revenue is collected to recover the City's cost of filing Fieri Facias (Fi Fa's) on delinquent taxes and fees for filing tax liens on properties with severely delinquent property taxes. A tax FI FA will be recorded on or about March 15 in Gwinnett County Superior Court on all unpaid 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 $ 1,210,486 in Licenses and Permits revenue during FY 2022, an increase of 23.8% from FY 2021. 32.7% increase in Regulatory fees is based on new development projection by City's Planning & Development department. 12.0% increase in Business Licenses is mainly due to budget increase in alcohol license renewal.

Licenses & Permits	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Business Licenses	$ 311,052	$ 287,240	$ 272,200	$ 304,950	$ 32,750	12%
Non-Business Licenses & Permits	139,976	90,215	38,800	20,250	(18,550)	-48%
Regulatory Fees	561,202	897,619	667,009	885,286	218,277	33%
Total:	$ 1,012,230	$ 1,275,074	$ 978,009	$ 1,210,486	$ 232,477	24%





Business Licenses

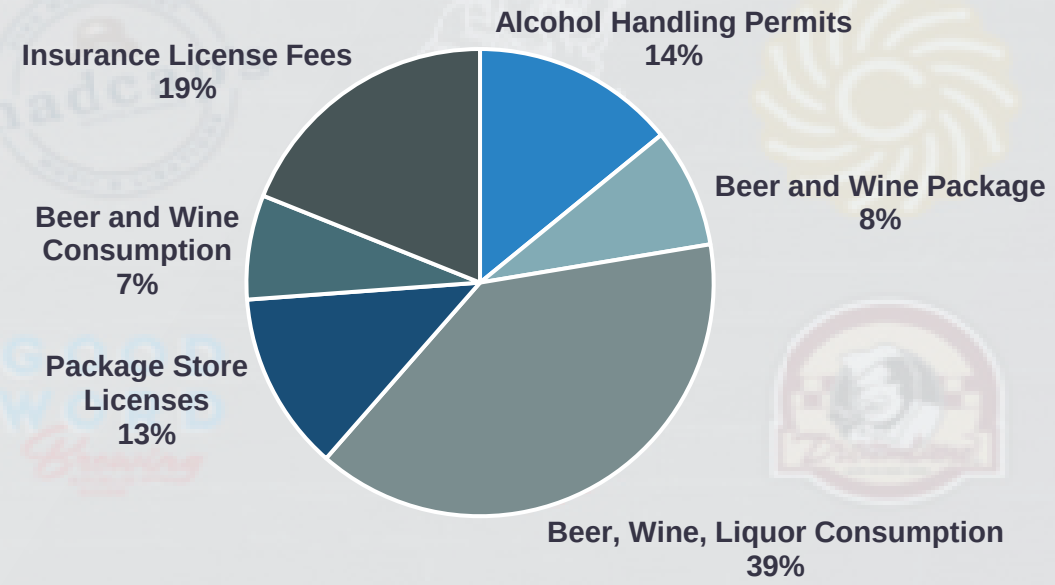
Business Licenses are revenues collected from businesses for the issuance of various licenses and permits by the City. Detail information for Alcohol Licenses and Permits can be found at https://duluthga.net/departments/alcohol_license/index.php

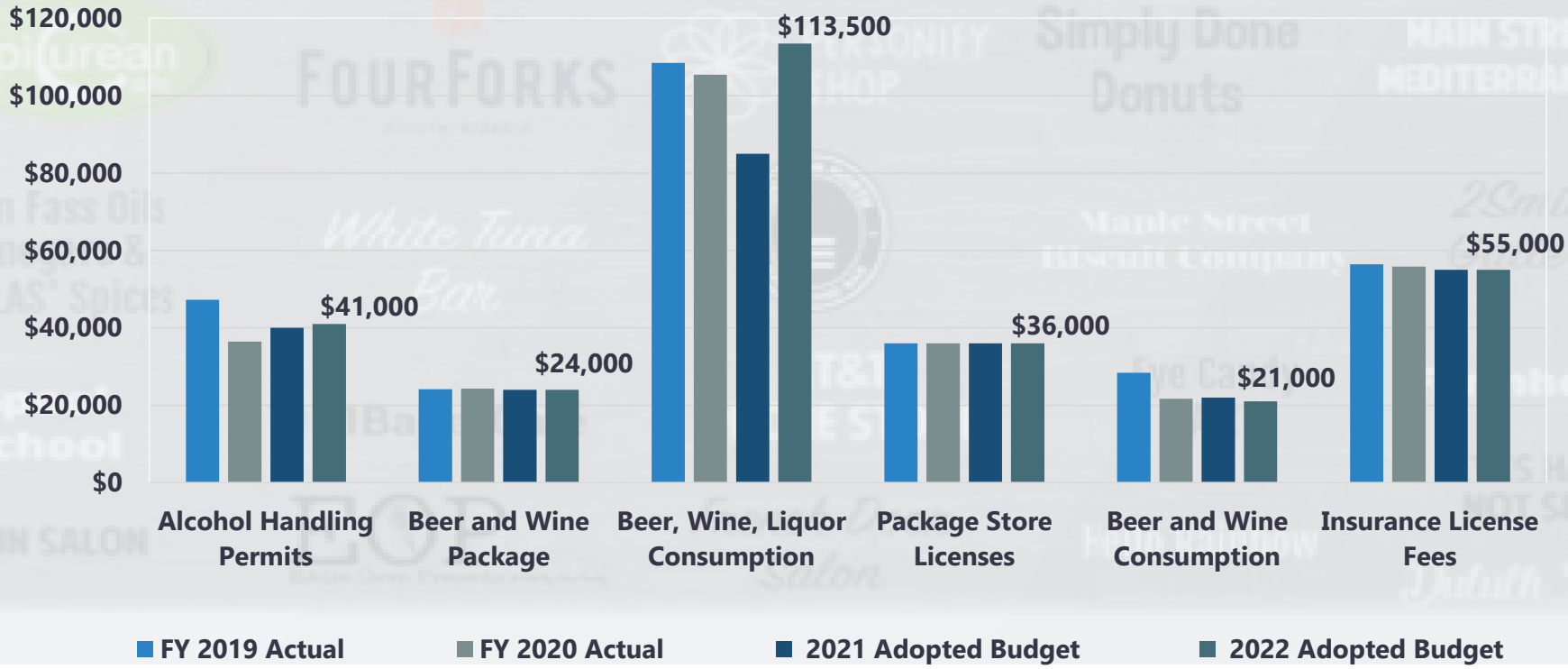
Business Licenses	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Alcohol Handling Permits	$ 47,292	$ 36,460	$ 40,000	$ 41,000	$ 1,000	3%
Beer Only Package	2,050	500	2,000	1,500	(500)	-25%
Beer and Wine Package	24,165	24,300	24,000	24,000	-	0%
Beer, Wine, Liquor Consumption	108,450	105,450	85,000	113,500	28,500	34%
Package Store Licenses	36,000	36,000	36,000	36,000	-	0%
Beer and Wine Consumption	28,390	21,650	22,000	21,000	(1,000)	-5%
Beer Only Consumption	2,250	1,750	2,000	2,000	-	0%
Liquor Consumption	300	415	150	300	150	100%
Wine Only Consumption	-	-	100	100	-	0%
Alcohol Special Events Facility	1,650	1,500	1,500	1,500	-	0%
Wholesaler - Alcohol	-	-	50	-	(50)	-100%
Brewery - Beer and Malt Beverages	-	-	50	5,000	4,950	9900%
Insurance License Fees	56,450	55,800	55,000	55,000	-	0%
Business Permits	-	-	50	50	-	0%
Alcohol Application Fees	4,055	3,415	4,300	4,000	(300)	-7%
Total:	$ 311,052	$ 287,240	$ 272,200	$ 304,950	$ 32,750	12%

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.


Alcohol Handling Permits
14%
Beer and Wine Package
8%
Beer, Wine, Liquor Consumption
39%
Package Store Licenses
13%
Beer and Wine Consumption
7%
Insurance License Fees
19%


$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$0
$41,000
$24,000
$113,500
$36,000
$21,000
$55,000
Alcohol Handling Permits
Beer and Wine Package
Beer, Wine, Liquor Consumption
Package Store Licenses
Beer and Wine Consumption
Insurance License Fees
FY 2019 Actual
FY 2020 Actual
2021 Adopted Budget
2022 Adopted Budget

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. Planning & Development has restructured their fees and permits. Detailed fee schedules information can be found at https://duluthga.net/departments/planning_and_development/permits_and_applications/fee_schedule.php

Regulatory Fees	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Permit - Building Plan	$ -	$ 6,152	$ -	$ 837,786	$	
Permit - Land Disturbance Plan	45,403	34,829	13,000	9,000	(4,000)	-31%
Inspection	50	1,350	50	13,000	12,950	25900%
V/SE/CU Application	500	1,000	200	-	(200)	-100%
Building Permits Residential	145,656	328,901	242,659	-	(242,659)	-100%
Building Permits Commercial	358,228	514,149	402,000	-	(402,000)	-100%
Mechanical Permits	8,860	3,985	7,500	-	(7,500)	-100%
Permit- Trades (MEP)	-	1,300	-	7,500	7,500	NA
Permit- Telecommunications	-	-	-	1,000	1,000	NA
Swimming Pool Permits	875	650	400	-	(400)	-100%
Permit - Miscellaneous/ Other	-	4,828	-	17,000	17,000	NA
NPDES Stormwater/ Dev Fee	77	-	100	-	(100)	-100%
P & Z Misc Income	1,553	475	1,100	-	(1,100)	-100%
Total:	$ 561,202	$ 897,619	$ 667,009	$ 885,286	$ 218,277	33%

Permit-Land Disturbance Plan: 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.

Permit - Building Plan: Fees associated with both residential & commercial building that are approved for construction or alteration within the City Limit


$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$0
$837,786
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021 Adopted Budget
2022 Adopted Budget
Building Permits Residential
Building Permits Commercial
Permit - Building Plan

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 48% decrease from FY 2021 mainly due to Planning & Development's Fees & Permits structure change.

Non-Business Licenses & Permits	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Repermitting Building Permits	$ 9,592	$ 610	$ 300	$ -	$ (300)	-100%
Zoning and Land Use	16,945	11,234	3,000	4,500	1,500	50%
Sign	26,130	18,200	15,000	15,000	-	0%
Planning Review Fees	57,634	55,296	20,000	-	(20,000)	-100%
Filming Permits and Fees	29,675	4,850	500	500	-	0%
Miscellaneous - Fees & Charges - Planning	-	25	-	250	250	0%
Total:	$ 139,976	$ 90,215	$ 38,800	$ 20,250	$ (18,550)	-48%

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.

Filming Permits and Fees: Fees collected for issuing permits to productions filiming on public property in the City of Duluth.



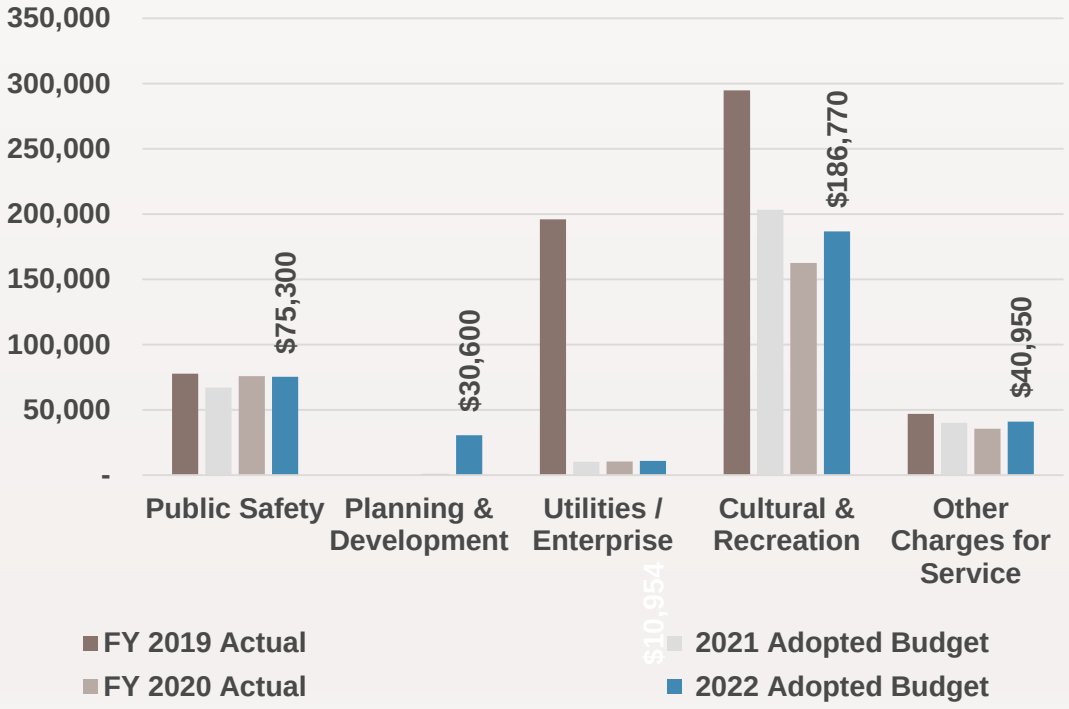


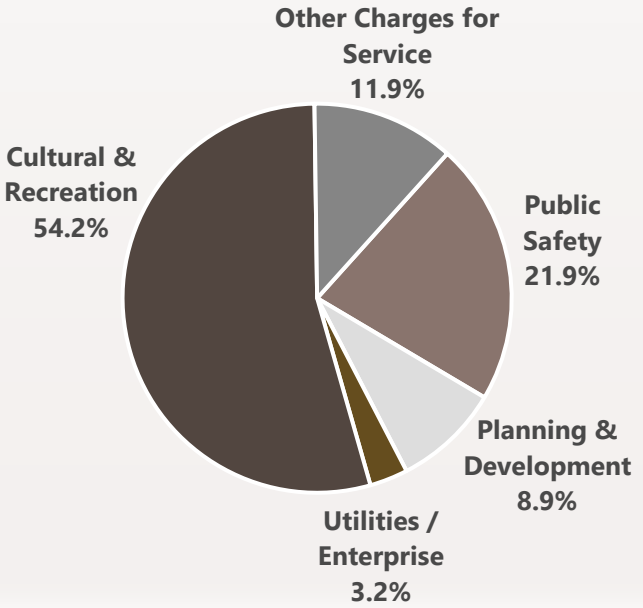


Charges for Service

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 1.6% of total budgeted revenue. The City has budgeted to collect $344,574 in Charges for Service revenue during FY 2022, an increase of 7.5% from FY 2021 mainly due to Planning & Development's Fees & Permits structure change.

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Public Safety	$ 77,848	$ 75,780	$ 67,000	$ 75,300	$ 8,300	12%
General Government	-	900	-	30,600	30,600	NA
Utilities / Enterprise	196,088	10,385	10,148	10,954	806	8%
Cultural & Recreation	294,803	162,529	203,300	186,770	(16,530)	-8%
Other Charges for Service	46,841	35,451	40,150	40,950	800	2%
Total:	$ 615,580	$ 285,045	$ 320,598	$ 344,574	$ 23,976	7%

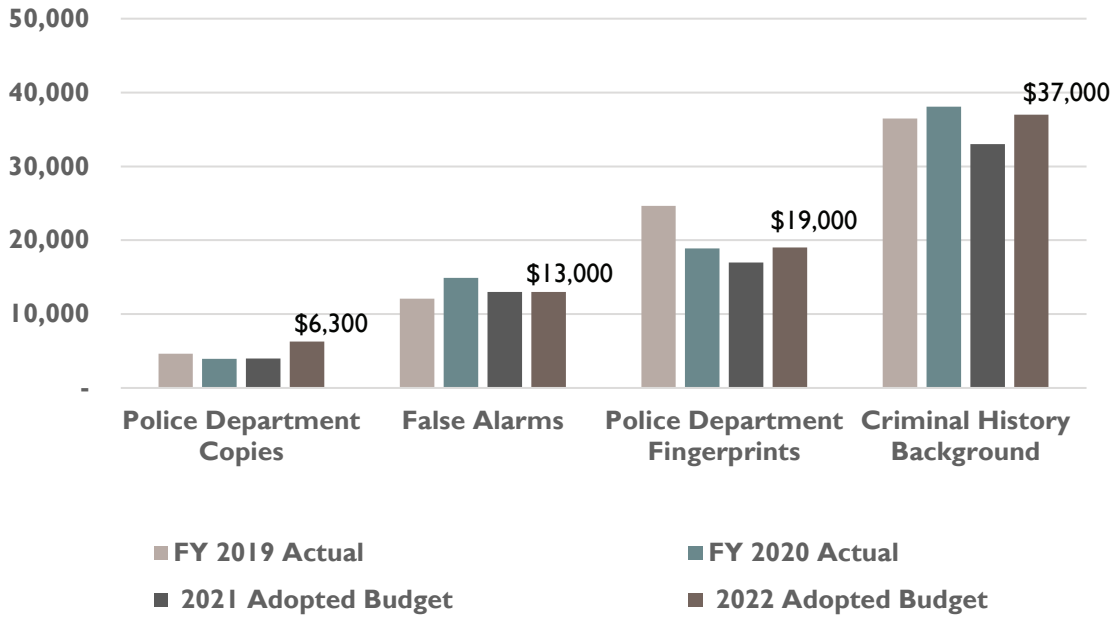


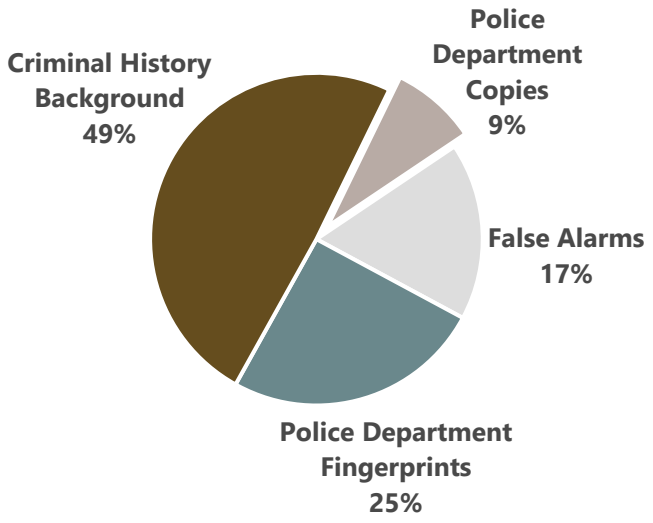


Public Safety

Public Safety revenues are fees collected by the City of Duluth to help defray the cost of selected public safety services are increased by 12.4% from FY 2021. The projected amounts are based on historical trends and current economic condition.

Public Safety	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Police Department Copies	$ 4,623	$ 3,926	$ 4,000	$ 6,300	$ 2,300	58%
False Alarms	12,100	14,920	13,000	13,000	-	0%
Police Department Fingerprints	24,637	18,869	17,000	19,000	2,000	12%
Criminal History Background	36,488	38,065	33,000	37,000	4,000	12%
Total:	$ 77,848	$ 75,780	$ 67,000	$ 75,300	$ 8,300	12%





Utilities/Enterprises

Utilities/Enterprises are fees charged for utility services provided by the City of Duluth and an increase of 7.9% is expected from FY 2021 based on historical trends, price change, and new construction growth.

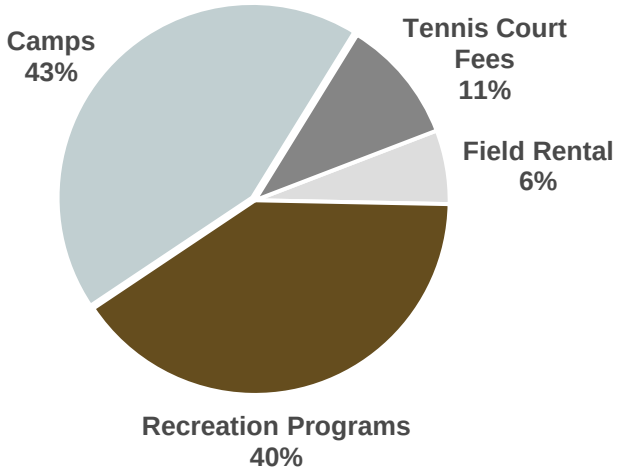
Garbage Bags: In FY 2019, the City of Duluth renewed its contract with Republic Services for garbage collection and the copy of the renewal contract and all solid Wasted related information can be found at https://www.duluthga.net/departments/public_works/garbage.php The City's garbage collection is 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 https://www.duluthga.net/solid5_waste.php

Utilities/Enterprises	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Garbage Bags - 32 Gallon	$ 2,051	$ 2,154	$ 1,369	$ 2,004	$ 635	46%
Garbage Bags - Senior 32 Gallon	621	568	602	618	16	3%
Garbage Bags - 13 Gallon	733	598	487	687	200	41%
Garbage Bags - Senior 13 Gallon	258	199	246	255	9	4%
Garbage Bags - 42 Gallon	332	132	317	264	(53)	-17%
Garbage Bags - Senior 42 Gallon	13	13	27	26	(1)	-4%
Recycling Proceeds	7,391	6,721	7,100	7,100	-	0%
Garbage Bag Rebate	184,689	-	-	-	-	NA
Total:	$ 196,088	$ 10,385	$ 10,148	$ 10,954	$ 806	8%



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 0.8% of total budgeted revenue. The budgeted amounts are based on current conditions caused by COVID-19 and a decrease of 8.1% from FY 2021 is projected.



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.

Cultural & Recreation	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Bunten Rd. Facility Rental	$ 1,412	$ 3,692	$ 3,000	$ 2,000	$ (1,000)	-33%
Pavilion Rental	4,400	1,270	2,000	2,000	-	0%
Field Rental	26,854	16,378	17,000	10,675	(6,325)	-37%
Gym Rental	1,875	3,697	8,000	1,495	(6,505)	-81%
Facility Rental - Rogers Bridge	1,650	900	1,500	1,500	-	0%
Facility Rental - WP Jones	5,090	2,810	3,800	2,000	(1,800)	-47%
Red Clay / Eddie Owen Presents	-	-	1,500	-	(1,500)	-100%
Recreation Programs	103,494	70,794	56,000	70,000	14,000	25%
Camps	121,616	43,314	85,000	75,000	(10,000)	-12%
Tennis Court Fees	20,137	11,834	18,000	18,000	-	0%
Senior Programs	7,869	7,712	7,300	4,000	(3,300)	-45%
Concessions	406	128	200	100	(100)	-50%
Total:	$ 294,803	$ 162,529	$ 203,300	$ 186,770	$ (16,530)	-8%

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.

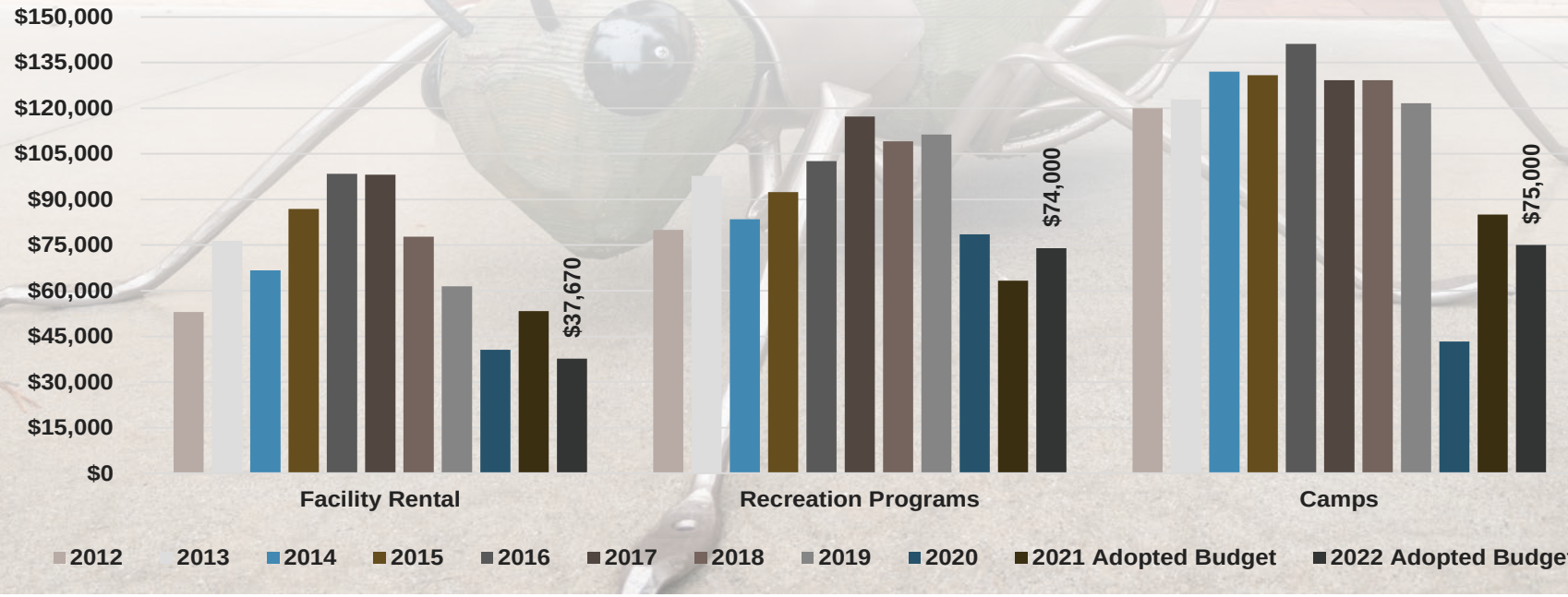
Recreational Programs: This revenue source is collected thru registration fees from various classes offered by City. City offers various recreational programs to promote healthy lifestyles and improve the quality life of its community. Class details can be found at Duluth Life newsletter available on City's website. Newsletters are mailed out to residents each quarter and is 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: Revenue from 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: This revenue source is collected thru senior program. 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 current economic condition and recent years' trends.

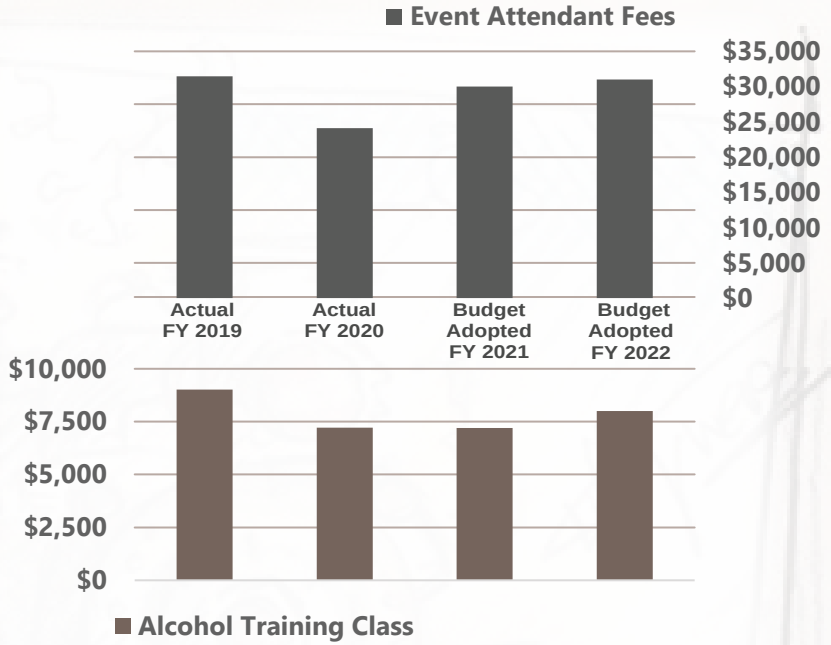
Bad Check Fee: Bounced checks written to the City of Duluth are considered bad and are subject to a fee.

Credit Card Convenience Fee: Revenues collected by the City for the credit card payment of taxes and fines 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.

Open Records Request: Fees charged for copied records and/or a processing fee for staff time spent in research and retrieval of requested records over 15 minutes.

Alcohol Training Class: Fees charged for the mandatory Alcohol awareness training class offered throughout the year to reduce abuse and accidents related to alcohol consumption and handling. Training details can be found at the following link.



https://duluthga.net/departments/alcohol_license/alcohol_awareness_training_class_schedule.php

Other Charges for Services	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Appeal Hearing Fees	$ 1,000	$ -	$ 100	$ 100	$ -	0%
Bad Check Fee	100	275	150	150	-	0%
Credit Card Convenience Fee	4,682	-	-	1,200	1,200	NA
Event Attendant Fees	31,446	24,100	30,000	31,000	1,000	3%
Alcohol Training Class	9,020	7,215	7,200	8,000	800	11%
Open Records Request	593	3,861	2,700	500	(2,200)	-81%
Total:	$ 46,841	$ 35,451	$ 40,150	$ 40,950	$ 800	2%

Fines and Forfeitures

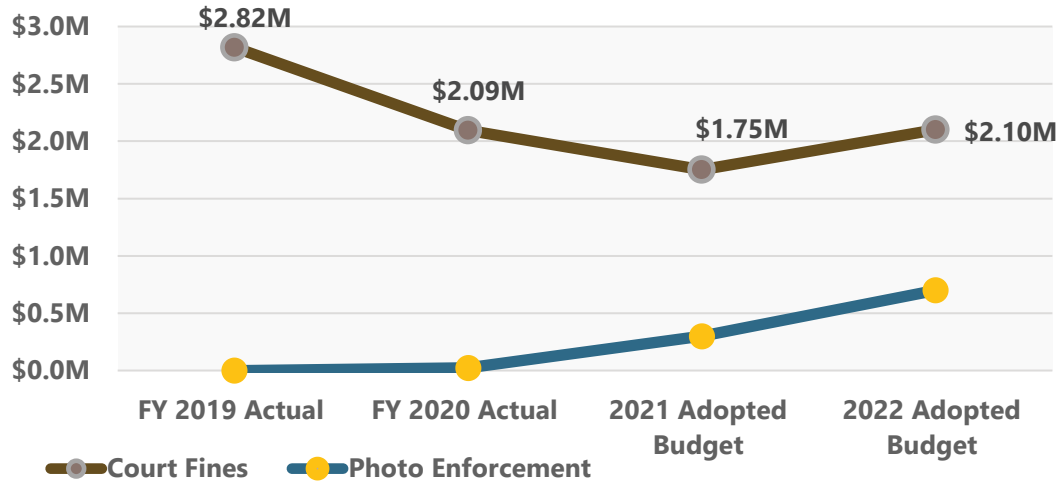
Fines and Forfeitures include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty. The City has three types of Fines and Forfeitures: Court Fines, Bond and Forfeitures, Cash Confiscation and Red Light Camera Fines. This category represents 12.2% of the total FY 2022 proposed general fund revenues. Duluth has budgeted to collect $2,803,000 in Fines and Forfeitures revenues in FY 2022. The projection is based on recent years' trends and projected population growth.

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.

Photo Enforcement: The City of Duluth contracts out our School zone red speed 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.

Bonds & Forfeitures: Revenue derived from the forfeiture of bonds when a defendant fails to appear in legal summons.



Fines & Forfeitures	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Court Fines	$ 2,816,939	$ 2,094,395	$ 1,750,000	$ 2,100,000	$ 350,000	20%
Bonds & Forfeitures	6,370	-	2,000	2,000	-	0%
Cash Confiscation	2,561	2	1,000	1,000	-	0%
Photo Enforcement	-	23,091	300,000	700,000	400,000	133%
Total:	$ 2,825,870	$ 2,117,488	$ 2,053,000	$ 2,803,000	$ 750,000	37%

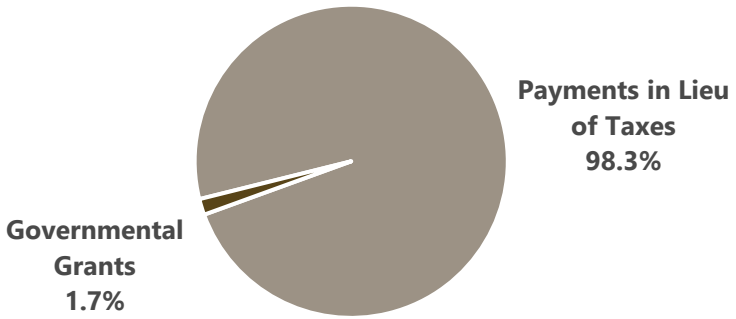
Intergovernmental Revenues

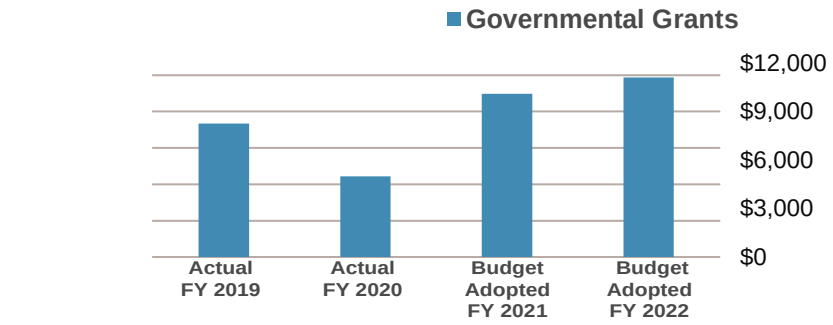
Intergovernmental Revenues are revenues from other governmental entities or non-profits in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. This category represents 2.9% of the total FY 2022 proposed general fund revenues. This category includes the annual negotiated settlement from gwinnett county regarding service delivery. The County and the Cities have entered into a new Intergovernmental Agreement and the City has budgeted to collect $672,451 in Intergovernmental Revenues during FY 2022, a decrease of 35.7% from FY 2021. FY 2022 Projected amount is based on the new agreement effective from 2/26/2020 thru 2/6/2052. The new agreement allocates reveunes by 911 Emergency call volume and population base.

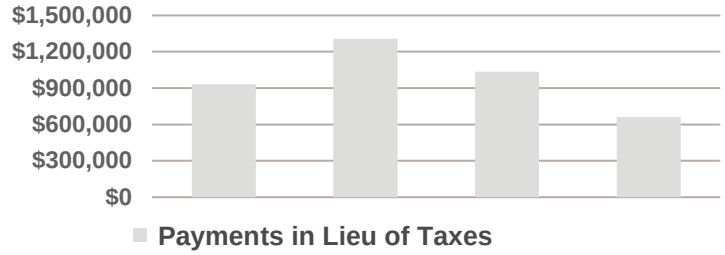
Intergovernmental Revenues	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Payments in Lieu of Taxes	$ 932,117	$ 1,306,589	$ 1,035,380	$ 661,350	$ (374,030)	-36%
Governmental Grants	8,246	4,994	10,090	11,101	1,011	10%
Total:	$ 940,363	$ 1,311,583	$ 1,045,470	$ 672,451	$ (373,019)	-36%

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.



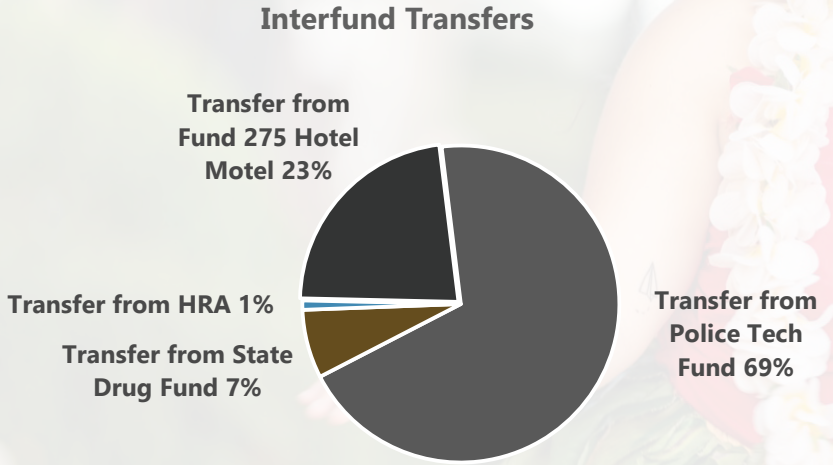


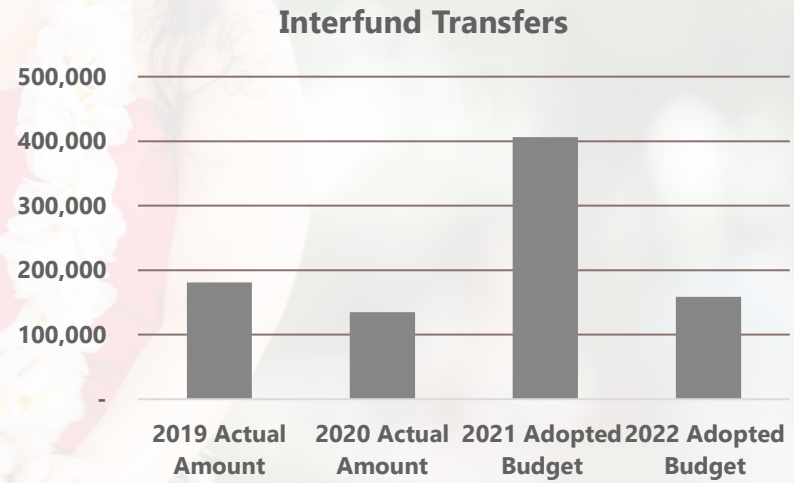


Other Financing Sources

Other Financing Sources include any revenues include a limited number of special transactions that are used to account for non-operating revenues/ receipts: transfers into a fund, the proceeds of debt issues, and sales of general government assets. The City has budgeted $158,901 in Other Financing Source revenues during FY 2022, a decrease of 60.9% from FY 2021 and this decrease is primarily due to decrease in Transfer from TAD (Tax Allocation District). Duluth's TAD was created to redevelop commercial properties in downtown area.

Other Financing Sources	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Interfund Transfers	$ 181,246	$ 134,994	$ 406,090	$ 158,601	$ (247,489)	-61%
Proceeds of General Fixed Asset Disposals	71,397	99,531	300	300	-	0%
Total:	$ 252,643	$ 234,525	$ 406,390	$ 158,901	$ (247,489)	-61%



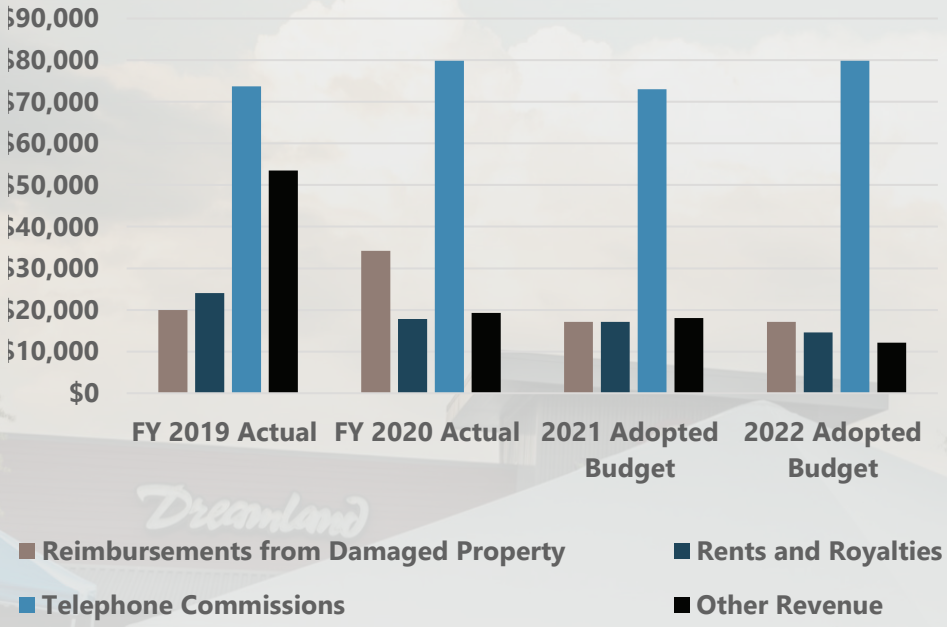


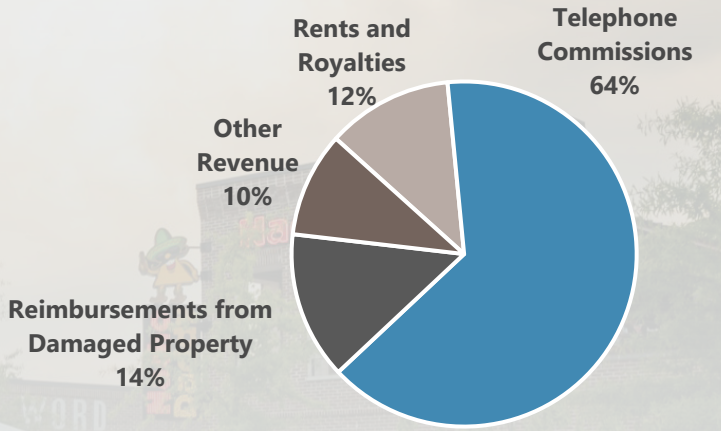
Interfund Transfer	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Transfer from Police Tech Fund	$ 100,000	$ 130,000	$ 100,000	$ 110,000	$ 10,000	10%
Transfer from State Drug Fund	8,246	4,994	10,090	11,101	1,011	10%
Transfer from HRA	-	-	-	1,500	1,500	NA
Transfer from Fund 275 Hotel Motel	-	-	-	36,000	36,000	NA
Transfer from Tax Allocation District	73,000	-	296,000	-	(296,000)	-100%
Total:	$ 181,246	$ 134,994	$ 406,090	$ 158,601	$ (247,489)	-61%

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 $123,635 in Miscellaneous Revenues during FY 2022, a decrease of 1.3% from FY 2021.

Miscellaneous Revenues	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Rents and Royalties	$ 24,039	$ 17,842	$ 17,109	$ 14,585	$ (2,524)	-15%
Telephone Commissions	73,674	79,818	73,000	79,800	6,800	9%
Reimbursements from Damaged Property	20,008	34,226	17,100	17,100	-	0%
Other Revenue	53,499	19,310	18,050	12,150	(5,900)	-33%
Total:	$ 171,220	$ 151,196	$ 125,259	$ 123,635	$ (1,624)	-1%





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	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Downtown Rental Income	$ 3,250	$ 3,009	$ 3,009	$ 3,860	$ 851	28%
Festival Center Rental	14,301	13,258	12,000	9,000	(3,000)	-25%
F/C Patron Table Rental	4,358	450	500	500	-	0%
F/C Linen/Equip Rental	2,030	1,025	1,500	1,125	(375)	-25%
Alcohol Posted Sign	100	100	100	100	-	0%
Total:	$ 24,039	$ 17,842	$ 17,109	$ 14,585	$ (2,524)	-15%

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. The projection is based on the most recent years' trend.

Telephone Commissions	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Rental Income Grid	$ 73,674	$ 79,818	$ 73,000	$ 79,800	$ 6,800	9%
Total:	$ 73,674	$ 79,818	$ 73,000	$ 79,800	$ 6,800	9%

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	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Miscellaneous Revenue	$ 41,330	$ 18,108	$ 15,000	$ 8,000	$ (7,000)	-47%
Police Dept. Misc. Revenue	2,398	1,196	500	500	-	0%
Income from Copies, etc.	399	205	100	100	-	0%
Dumpster Card Fees	1,625	1,475	1,300	1,400	100	8%
Sale of Misc. Merchandise	-	386	40	40	-	0%
Cash Short and Over	15	(2)	10	10	-	0%
Flexible Spending Gain/Loss	2,433	(4,065)	100	100	-	0%
401A Employee Forfeitures	5,299	2,007	1,000	2,000	1,000	100%
Total:	$ 53,499	$ 19,310	$ 18,050	$ 12,150	$ (5,900)	-33%

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. Detailed Dumpster information can be found at https://www.duluthga.net/departments/public_works/dumpster_info.php

Reimbursement from Damaged Property	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Reimbursement - Damaged Property	$ 726	$ 6,045	$ 100	$ 100	$ -	0%
Insurance Proceeds - Accidents	16,044	28,181	15,000	15,000	-	0%
Insurance Claims Reimbursements	3,238	-	2,000	2,000	-	0%
Total:	$ 20,008	$ 34,226	$ 17,100	$ 17,100	$ -	0%

Investment Income

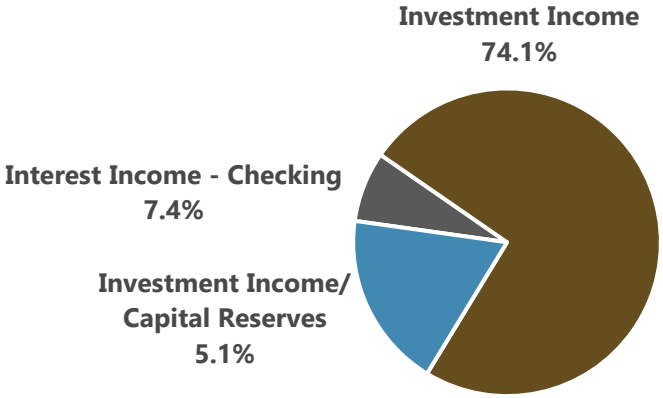
Investment income includes revenue from investment of fund equity. The City of Duluth has three sources of Investment Income: Interest Income from Checking, General Investment Income, and Investment Income from Capital Reserves. The City has budgeted to collect $67,500 in Investment Income revenues during FY 2022, a decrease of 2.9% from FY 2022. This is due to near zero interest rate in financial market.

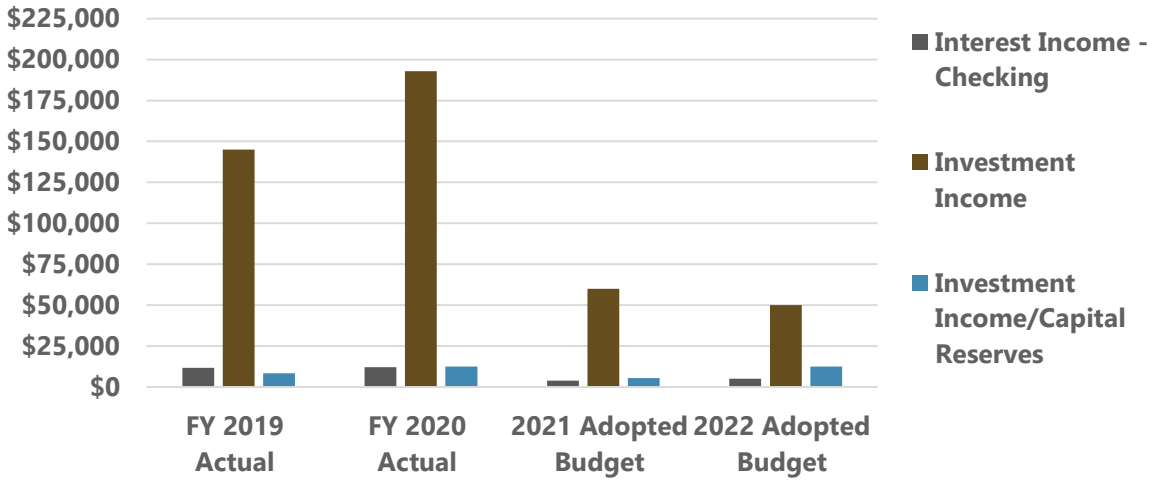
Investment Income	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Interest Income - Checking	$ 11,672	$ 12,051	$ 4,000	$ 5,000	$ 1,000	25%
Investment Income	144,924	192,943	60,000	50,000	(10,000)	-17%
Investment Income/Capital Reserves	8,430	12,491	5,500	12,500	7,000	127%
Total:	$ 165,026	$ 217,485	$ 69,500	$ 67,500	$ (2,000)	-3%

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

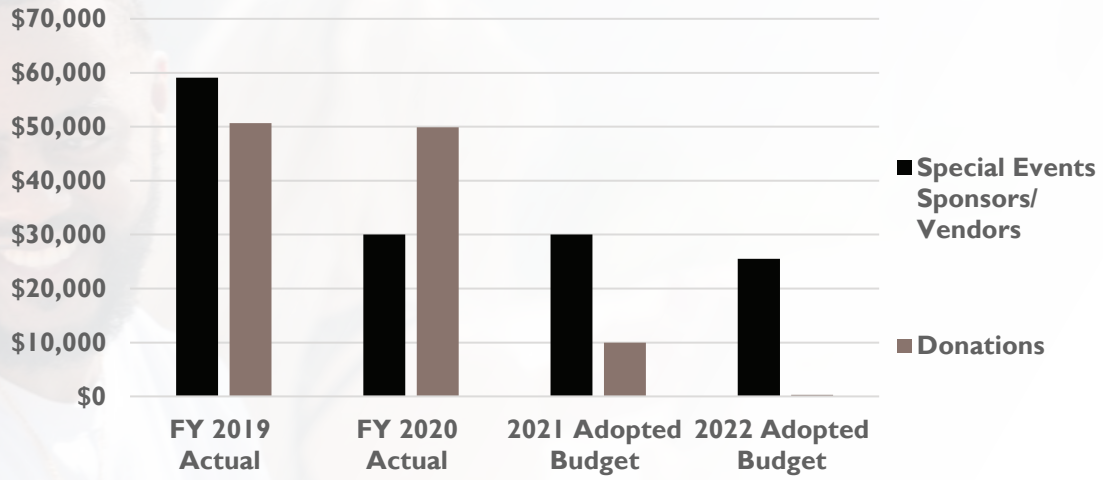
Contributions and Donations are financial resources provided by private contributions. The City has budgeted to collect $26,300 during FY 2022, a decrease of 35.1% from FY 2021. The projection is based on the current economic condition.

Contributions and Donations	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Flag Donations	$ 100	$ 500	$ 500	$ 500	$ -	0%
Special Events Sponsors/ Vendors	59,077	30,042	30,000	25,500	(4,500)	-15%
Donations	50,642	49,910	10,000	300	(9,700)	-97%
Total:	$ 109,819	$ 80,452	$ 40,500	$ 26,300	$ (14,200)	-35%

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

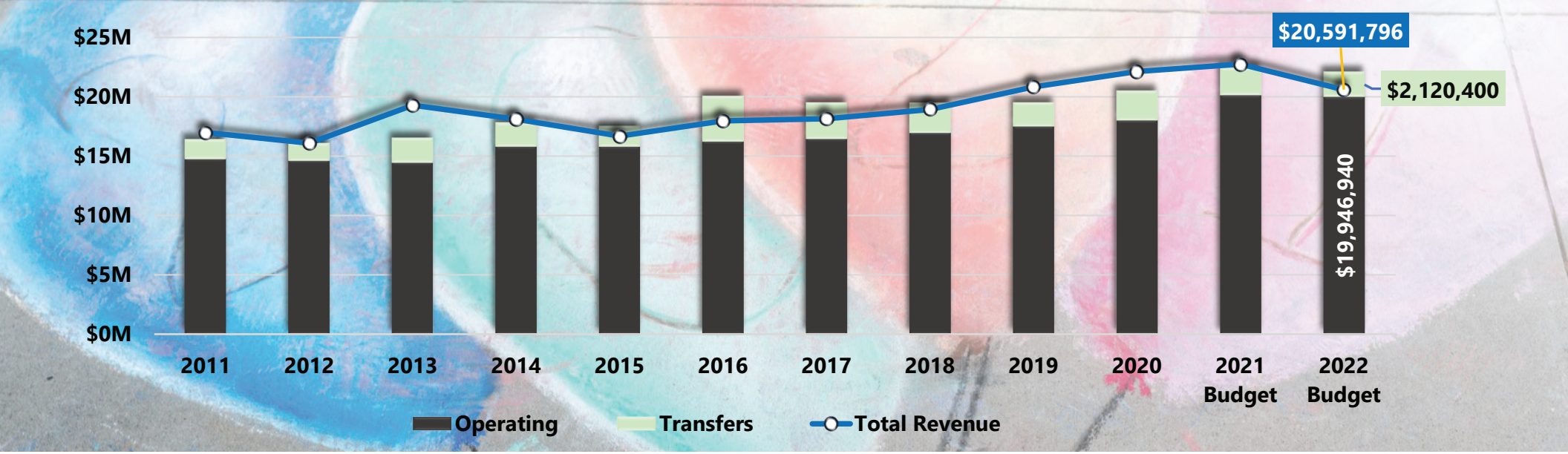


General Fund Expenditures

Summary By Functions

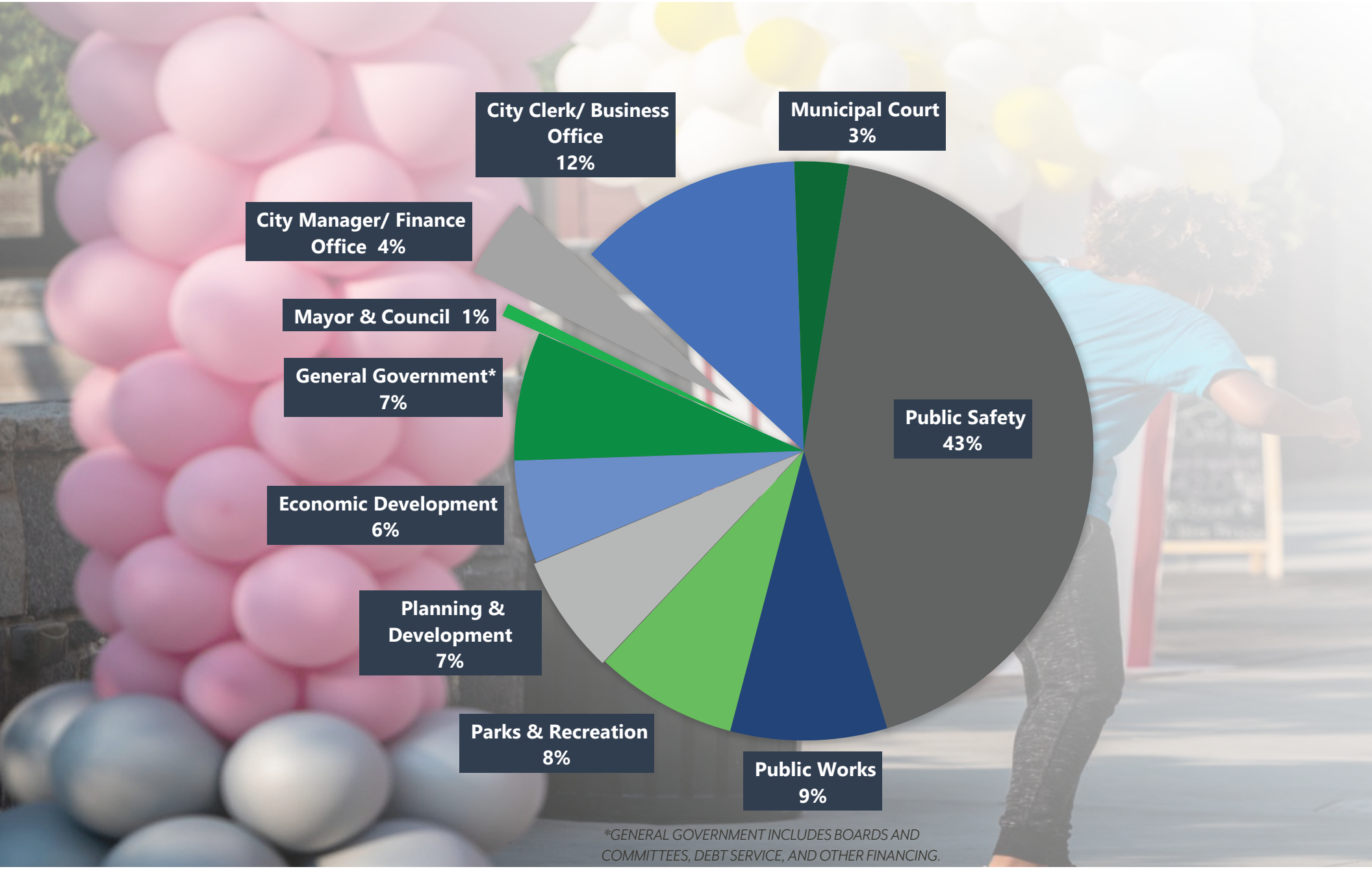
Functions	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change	% Total
Mayor & Council	$ 70,216	$ 52,593	$ 158,887	$ 171,202	$ 12,315	8%	1%
City Manager/ Finance Office	477,321	429,355	479,567	1,063,054	583,487	122%	4%
City Clerk/ Business Office	2,806,145	2,964,168	3,182,757	2,988,532	(194,225)	-6%	13%
Municipal Court	615,198	636,963	676,824	723,987	47,163	7%	3%
Public Safety	8,120,407	8,664,085	9,183,462	10,158,474	975,012	11%	43%
Public Works	1,588,038	1,685,707	1,710,110	2,073,793	363,683	21%	9%
Parks & Recreation	1,677,842	1,644,466	1,852,345	1,886,430	34,085	2%	8%
Planning & Development	1,069,398	1,222,638	1,220,819	1,583,169	362,350	30%	7%
Economic Development	1,090,282	1,014,750	1,179,570	1,363,826	184,256	16%	6%
General Government*	2,975,214	2,634,310	2,422,999	1,707,258	(715,741)	-30%	7%
Total Expenditure	$ 20,490,061	$ 20,949,035	$ 22,067,340	$ 23,719,725	$ 1,652,385	7%	100%

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



General Fund Expenditures

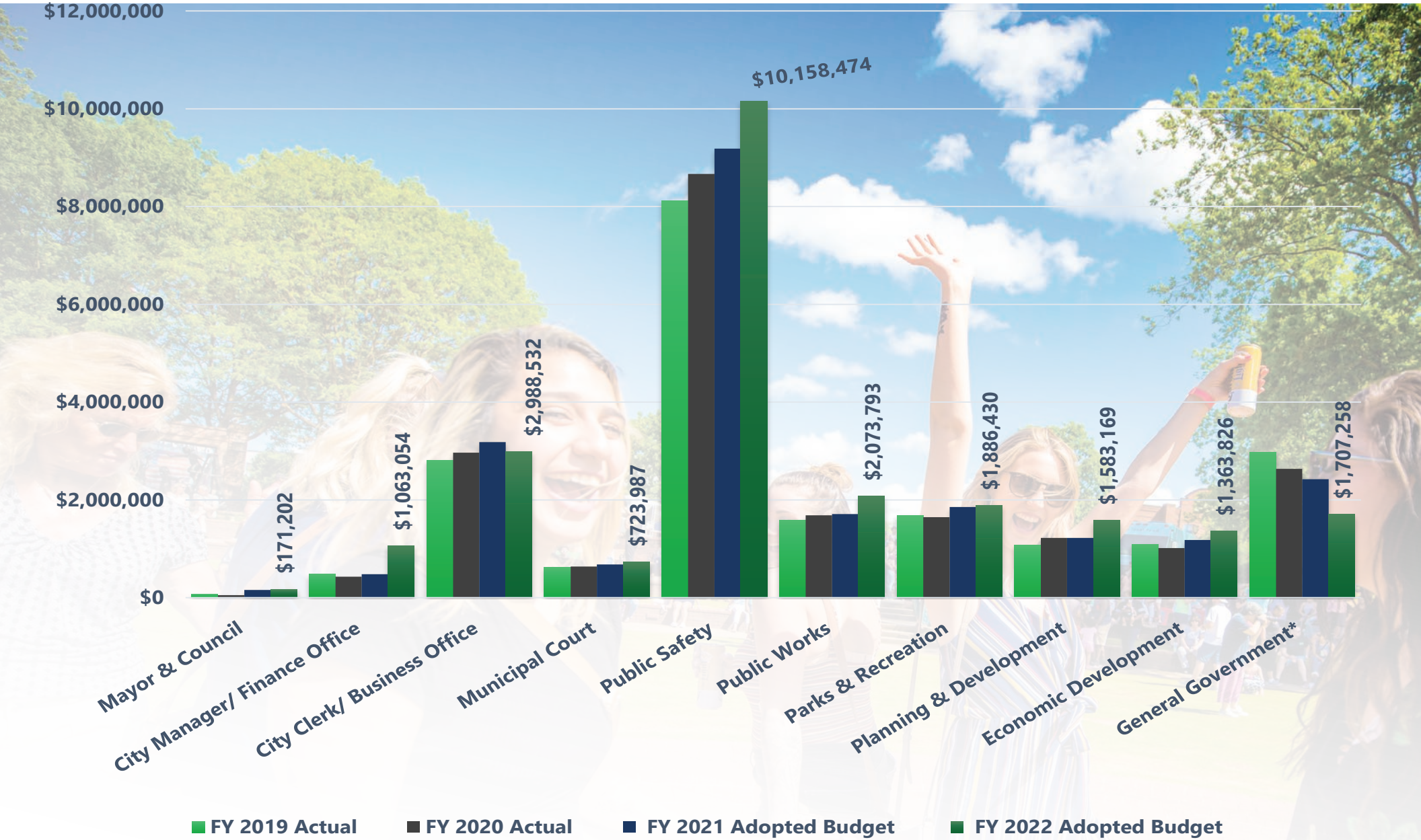
Summary By Functions



*GENERAL GOVERNMENT INCLUDES BOARDS AND COMMITTEES, DEBT SERVICE, AND OTHER FINANCING.

General Fund Expenditures

Summary By Functions



*GENERAL GOVERNMENT INCLUDES BOARDS AND COMMITTEES, DEBT SERVICE, AND OTHER FINANCING.

General Fund Expenditures By Functions

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	% Change	% Total
Mayor	$70,216	$52,593	$158,887	$171,202	8%	1%
Alcohol Review Board	81	81	754	754	0%	0%
Finance Committee	81	54	538	-	-100%	0%
Zoning Board	242	135	1,938	1,938	0%	0%
Planning Commission	431	511	3,875	3,875	0%	0%
City Manager	477,321	429,355	479,567	524,682	9%	2%
Finance Office	410,160	426,067	456,404	538,372	7%	2%
Clerk Administration	890,830	960,301	1,028,983	1,144,607	11%	5%
Business Office	255,703	258,608	273,644	255,974	-6%	1%
Info. Technology	923,973	929,335	1,039,292	1,116,683	7%	5%
Human Resources	249,346	268,730	270,331	332,671	23%	1%
Custodial/Bldg. Maintenance	76,133	121,127	114,103	138,597	21%	1%
General Government Operations/Srvcs	335,976	252,205	263,301	329,799	25%	1%
Red Clay Theatre	28,738	30,631	32,193	34,388	7%	0%
Public Information Administration	526,892	499,369	535,294	602,590	13%	3%
Downtown/Main Street	291,957	256,921	351,825	432,930	23%	2%
Festival Center	88,761	41,512	54,360	62,520	15%	0%
Municipal Court	$615,198	$636,963	$676,824	$723,987	7%	3%

Continued on next page

General Fund Expenditures By Functions

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	% Change	% Total
Police Administration	$1,099,530	$973,463	$876,647	$936,610	7%	4%
Criminal Investigations Division	799,818	888,586	773,851	1,101,143	42%	5%
Police Uniform Division	3,711,916	3,864,396	4,140,987	4,564,872	10%	19%
Police Support Services Division	1,282,188	1,592,024	1,806,084	2,210,354	22%	9%
Police Dispatch	784,791	923,645	1,118,553	859,197	-23%	4%
Vehicle Maintenance Division	442,164	421,971	467,340	486,298	4%	2%
Public Works Administration	1,417,244	1,577,481	1,577,519	1,935,791	23%	8%
Community Enhancement	12,012	20,382	41,000	42,221	3%	0%
Citywide Building/Property Maintenance	157,479	82,645	86,441	89,981	4%	0%
Recyclables Collection	1,303	5,199	5,150	5,800	13%	0%
Cultural Recreation Administration	1,398,154	1,358,819	1,501,410	1,570,306	5%	7%
Recreation Programs	120,747	97,305	130,537	139,602	7%	1%
Park Areas	158,941	188,342	220,398	176,522	-20%	1%
Planning & Development Administration	743,857	877,885	857,643	1,188,253	39%	5%
Economic Development	182,672	216,948	238,091	265,786	12%	1%
Street lights	325,541	344,753	363,176	394,916	9%	2%
Debt Service	111,313	-	-	-	NA	0%
Other Financing Uses	2,498,352	2,350,693	2,120,400	1,336,504	-37%	6%
Total General Fund Expenditures	20,490,061	20,949,035	22,067,340	23,719,725	7%	100%
Total General Fund Revenues	22,121,219	22,732,779	20,591,796	22,905,347	11%	
Net Change in Fund Balance	$1,631,158	$1,783,744	$(1,475,544)	$(814,378)	-45%	

General Fund Expenditures
By Departments

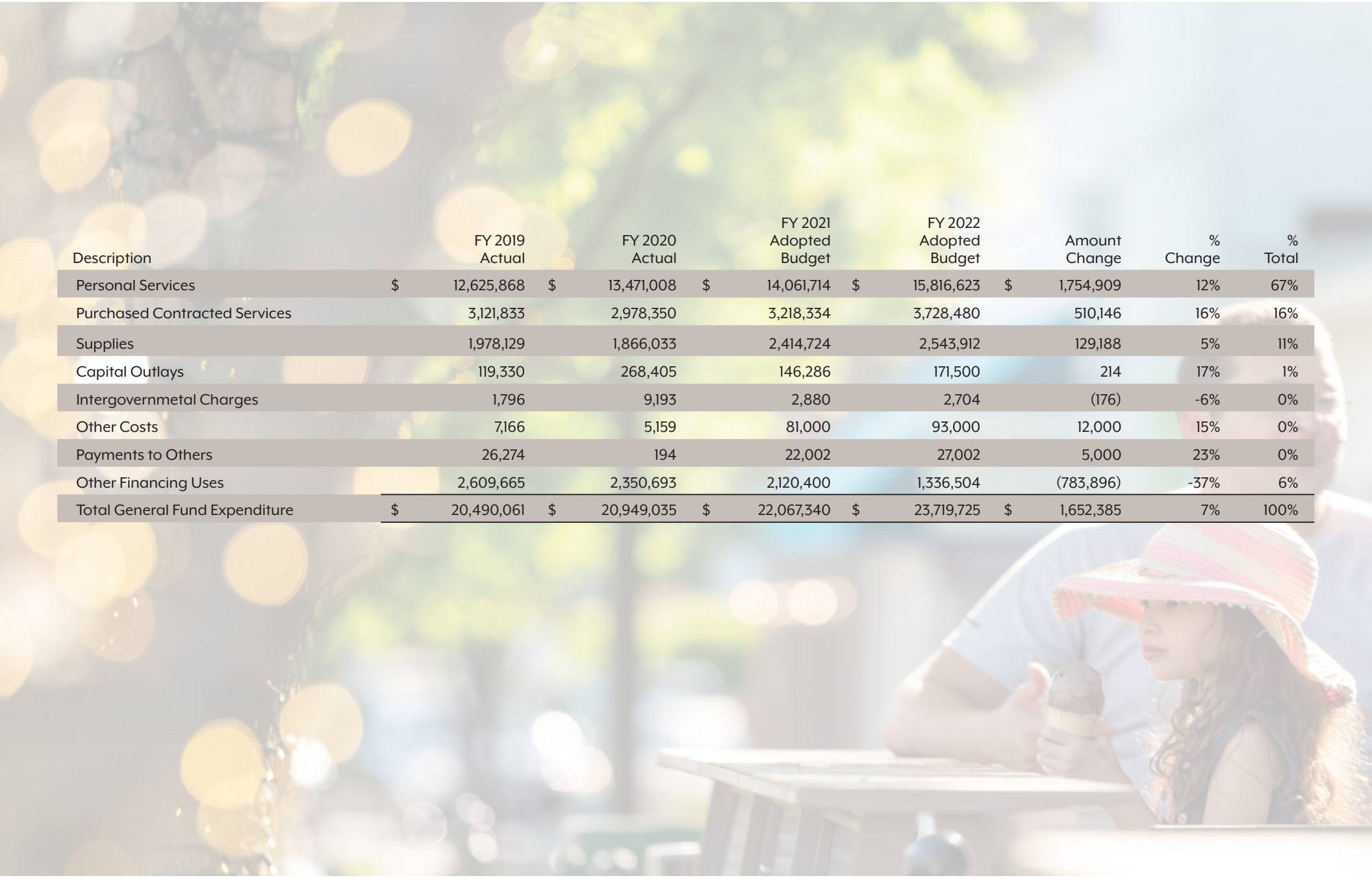
Department		FY 2022 Adopted Budget
City Manager		
City Manager	$	524,682
Finance Office		538,372
Total: City Manager / Finance Office	$	1,063,054
City Clerk / Business Office		
Clerk Administration		1,144,607
Business Office		255,974
Information Technology		1,116,683
Human Resources		332,671
Custodian/Building Maintenance		138,597
Total: City Clerk / Business Office	$	2,988,532
General Government		
Mayor & Council		171,202
Boards and Committees		6,567
General Government		364,187
Other Financing		1,336,504
Total General Government	$	1,878,460
Municipal Court		
Municipal Court	$	723,987
Parks and Recreation		
Cultural Recreation Administration		1,570,306
Recreation Programs		139,602
Park Areas		176,522
Total: Parks & Recreation	$	1,886,430

Department		FY 2022 Adopted Budget
Public Safety		
Police Administration		936,610
Criminal Investigation		1,101,143
Police Uniform Division		4,564,872
Police Support Division		2,210,354
Police Dispatch		859,197
Vehicle Maintenance Division		486,298
Total: Public Safety	$	10,158,474
Public Works		
Public Works Administration		1,935,791
Community Enhancement		42,221
Citywide Building/Property Maintenance		95,781
Total: Public Works	$	2,073,793
Planning & Development		
Planning & Development Administration		1,188,253
Street Lights		394,916
Total: Planning & Development	$	1,583,169
Economic Development		
Economic Development		265,786
Public Information		1,098,040
Total: Economic Development	$	1,363,826
Total: General Fund Expenditures	$	23,719,725

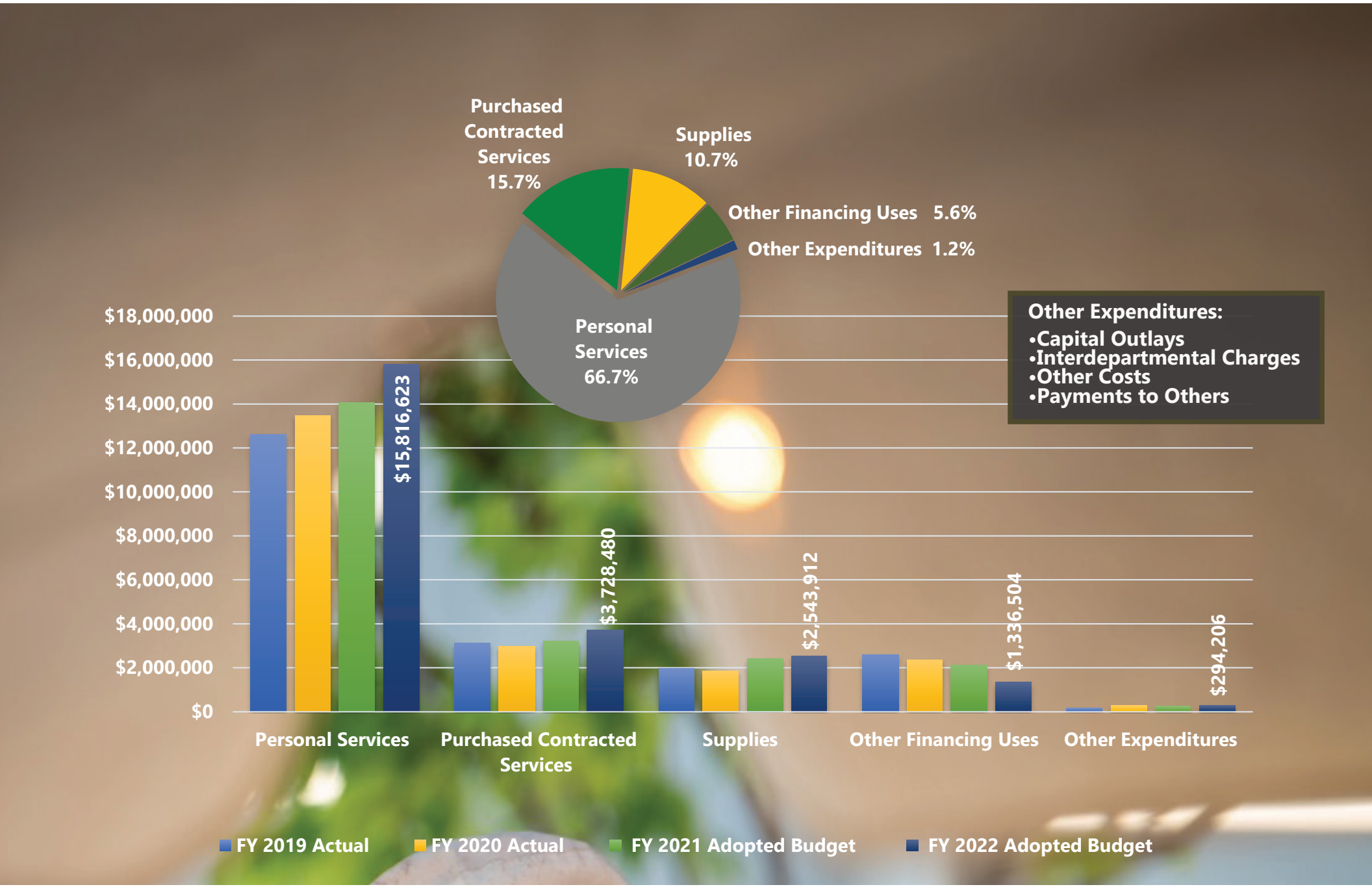
General Fund Expenditures

Summary By Objects

Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change	% Total
Personal Services	$ 12,625,868	$ 13,471,008	$ 14,061,714	$ 15,816,623	$ 1,754,909	12%	67%
Purchased Contracted Services	3,121,833	2,978,350	3,218,334	3,728,480	510,146	16%	16%
Supplies	1,978,129	1,866,033	2,414,724	2,543,912	129,188	5%	11%
Capital Outlays	119,330	268,405	146,286	171,500	214	17%	1%
Intergovernmetal Charges	1,796	9,193	2,880	2,704	(176)	-6%	0%
Other Costs	7,166	5,159	81,000	93,000	12,000	15%	0%
Payments to Others	26,274	194	22,002	27,002	5,000	23%	0%
Other Financing Uses	2,609,665	2,350,693	2,120,400	1,336,504	(783,896)	-37%	6%
Total General Fund Expenditure	$ 20,490,061	$ 20,949,035	$ 22,067,340	$ 23,719,725	$ 1,652,385	7%	100%



General Fund Expenditures
By Objects



Mayor & Council

Mission

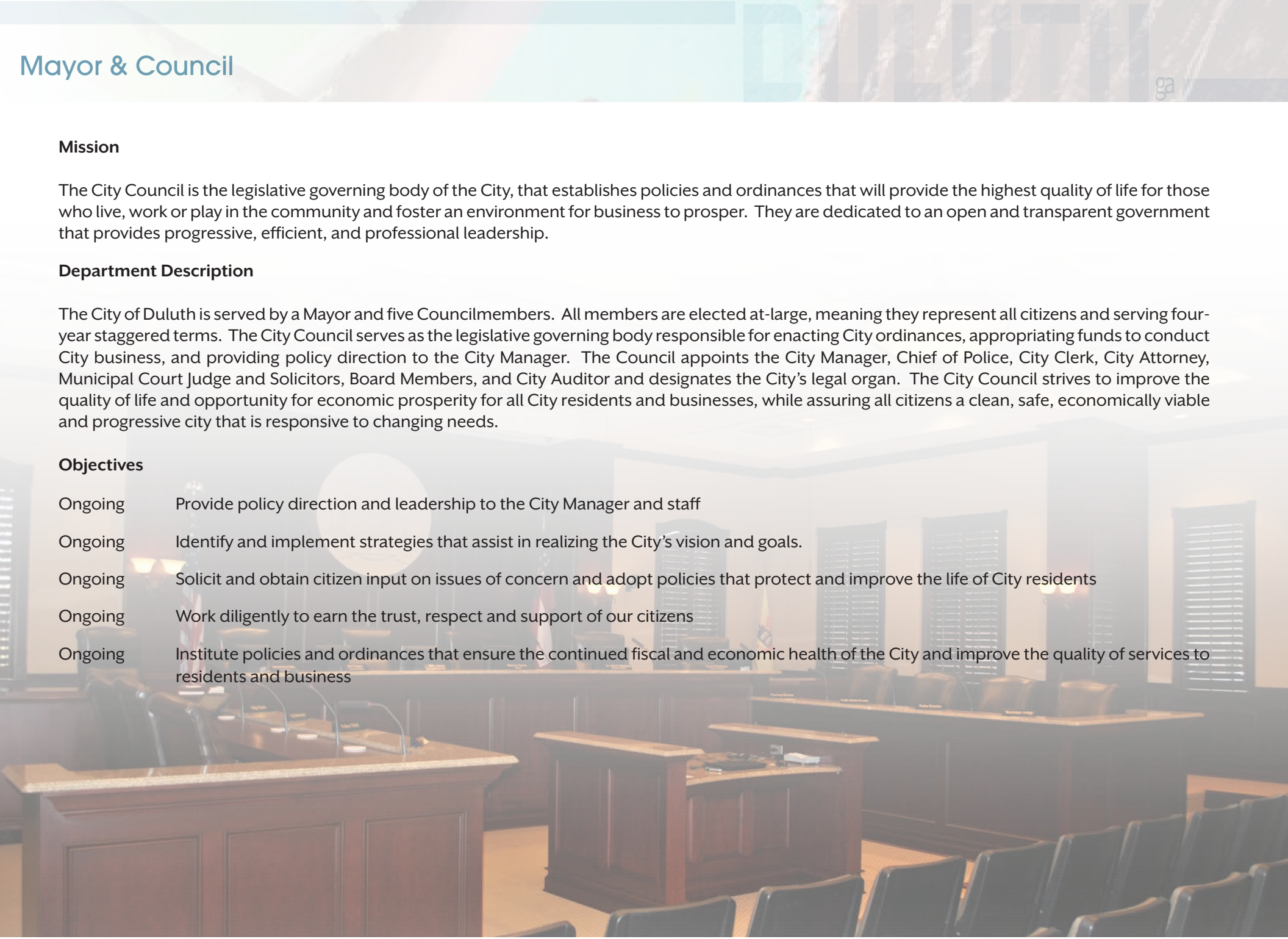
The City Council is the legislative governing body of the City, that establishes policies and ordinances that will provide the highest quality of life for those who live, work or play in the community and foster an environment for business to prosper. They are dedicated to an open and transparent government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



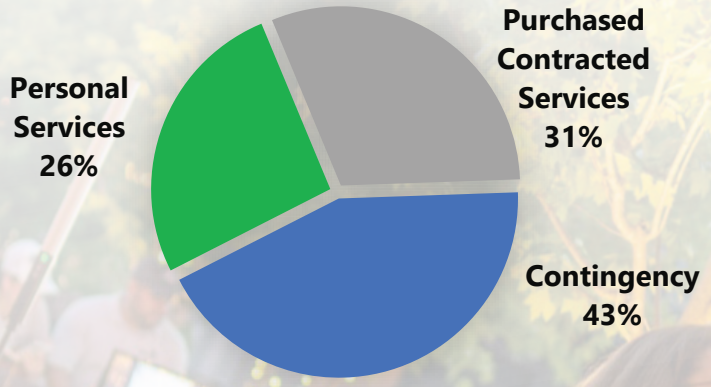
Ongoing	Promote local performing and public art to create a culturally rich environment throughout the City that is an economic drive for tourism along with people and businesses look to relocate here
FY 2022	Define in broad terms, what is meant by the “Duluth Standard” and update Community Standard Ordinances to implement this new standard throughout the city
FY 2022	Continue to develop policies and ordinances to improve the quality of life for all residents
FY 2022	Where possible, work with staff reduce reliance on outside organizations and government for services provided to the residents of Duluth
FY 2022	Assist staff in the deployment of federal funds to support initiatives for key residential areas just outside of the immediate downtown area that will stimulate residential development in these areas

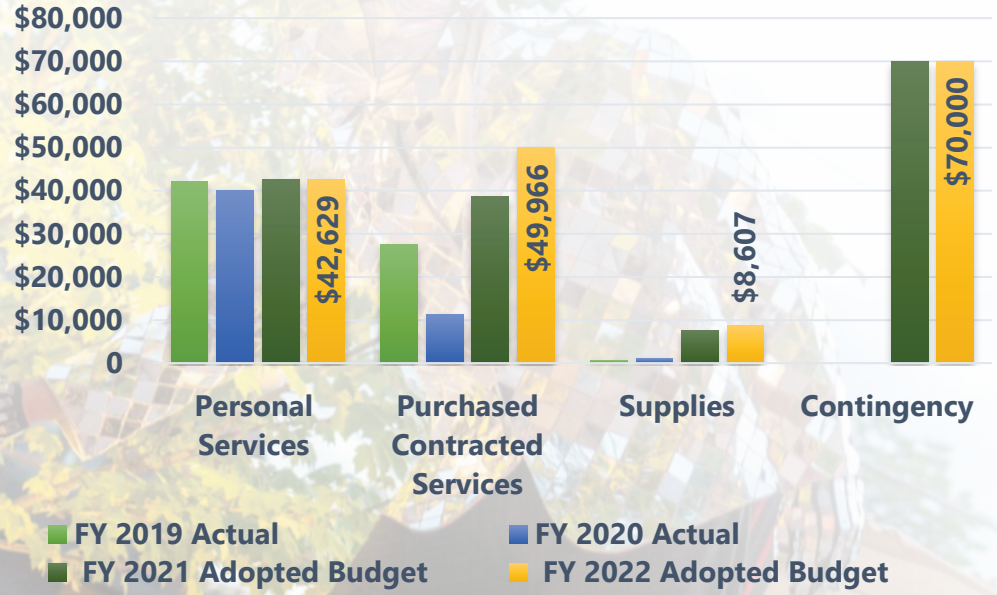


Mayor & Council

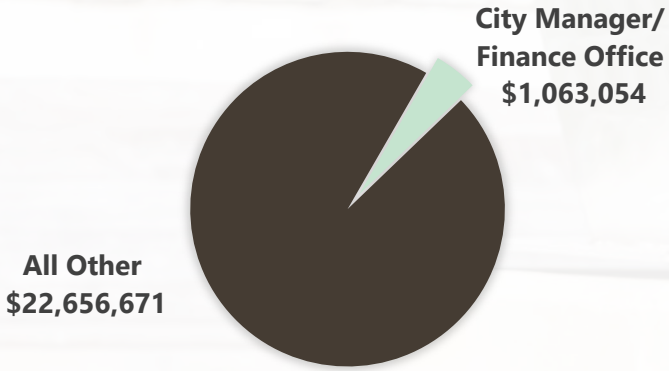
Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 42,057	$ 40,063	$ 42,629	$ 42,629	$ -	0%
Purchased Contracted Services	27,482	11,401	38,600	49,966	11,366 *	29%
Supplies	677	1,129	7,658	8,607	949	12%
Contingency	-	-	70,000	70,000	-	0%
Total:	$ 70,216	$ 52,593	$ 158,887	$ 171,202	$ 12,315	8%

* Increased budget for Education/Training expense and 8 more LEAD meetings

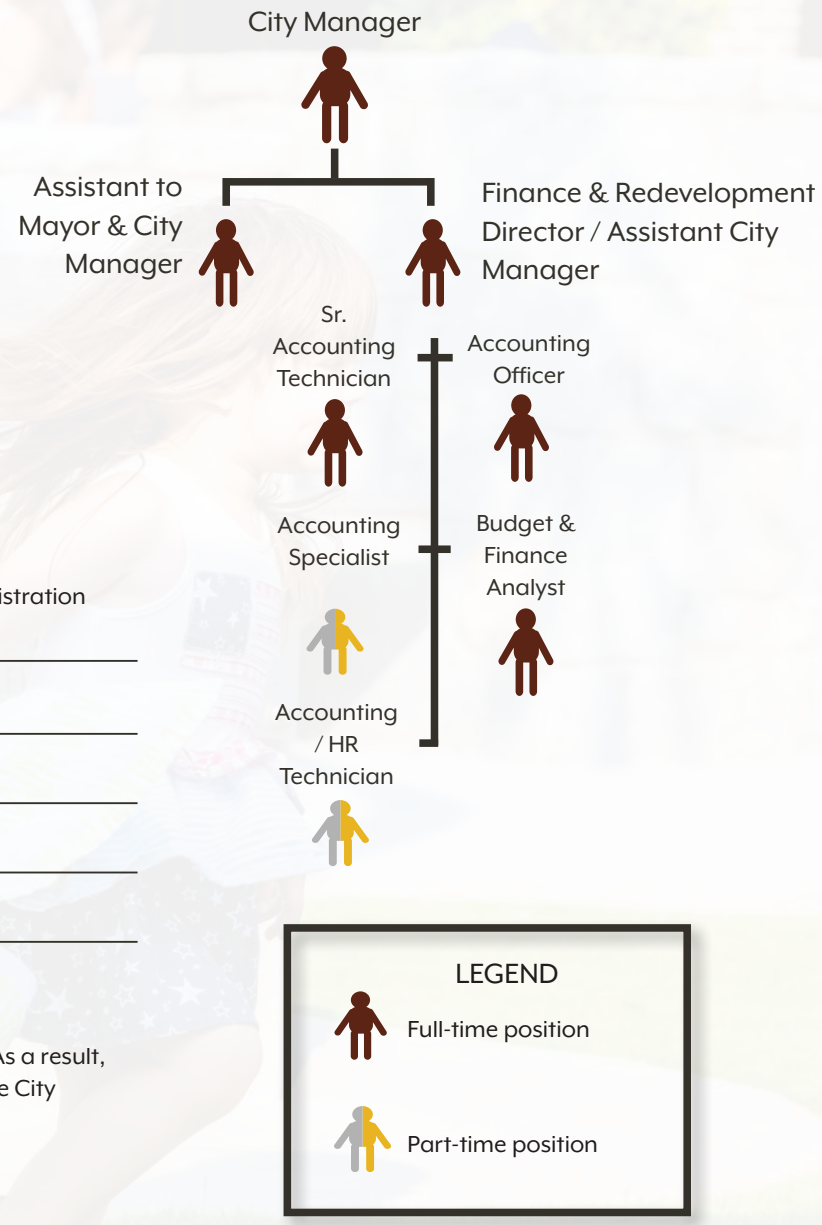




PORTION OF $24M GENERAL FUND BUDGET



Functions	Includes the operations of the Governing body and Chief Executive, Financial Administration and Accounting
Positions	6 full time, 2 part time
Current FY 2021 Budget	$479,567
Adopted FY 2022 Budget	$1,063,054
Change from PY Budget	$583,487
Notable FY 2022Budget Items	Beginning in FY22, the Finance Manager was promoted to Assistant City Manager. As a result, the Finance Department budget was transfer from the City Clerk's Department to the City Manager's Department $538,372.



City Manager/Finance

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. The City Manager is charged with overseeing all of the City department and providing direction to achieve the City's goals. The Assistant City Manager/Finance Director works directly with the City Manager and 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 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 working with the Assistant 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	Advice Council concerning the current and future needs of the City, by fostering outreach to the various stakeholder, including residents, business, and staff
Ongoing	Manage annual operating and capital budgets with oversight for the best allocation and use of limited resources to ensure the long-term financial stability of the City
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	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
Ongoing	Promote financial transparency and ensure the City's financial stability through the monitoring of financial activities
Ongoing	Continue to earn the Distinguished Budget Award from the Government Finance Officers Association's (GFOA) Distinguished Budget Award Program
Ongoing	Distribute monthly Budget Performance Report to Department Directors at least one week after month end

City Manager/Finance

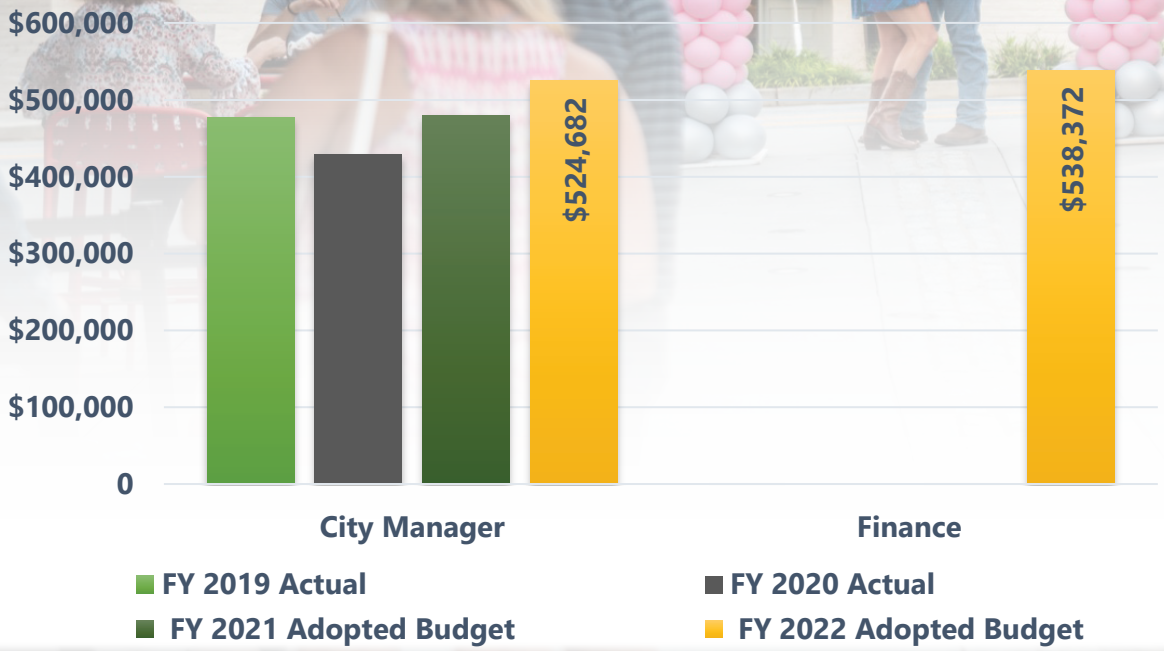
FY 2022	Ensure American Rescue Plan Act funds are spent in compliance with federal rules and regulations, and that quarterly and annual reporting is accurate and completed on time
FY 2022	Update policy for General Fund Fund Balance requirement for Rainy Day Reserve, Capital Reserve, and use of amounts in excesses of designated reserves
FY 2022	Review all facets of the accounts payable processing to improve overall efficiency and effectiveness
FY 2022	Gather information on the use and implementation of Budget Performance Measures and discuss with City Manager
FY 2022	Establish plans for the redevelopment of the downtown Buford Highway corridor by facilitating necessary infrastructure improvements, reviewing ordinances and regulations to attract private development
FY 2022	Develop Intergovernmental Agreement with Gwinnett County to install sewer lines in the Pinecrest and Hall community using federal American Rescue Plan Act funds
FY 2022	Work with department director and other staff to develop succession plans for key personnel

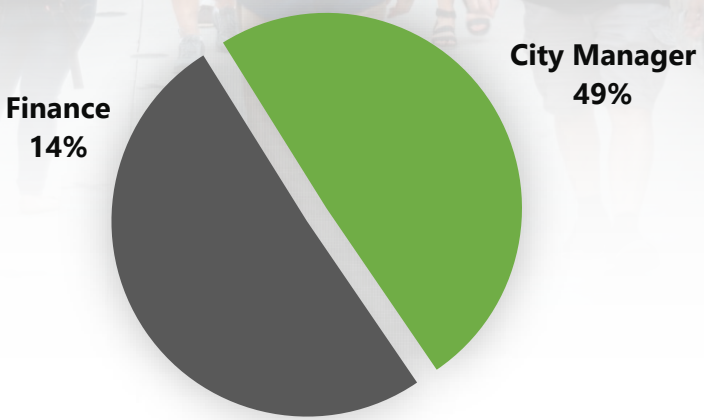


City Manager/Finance

Expenditures by Function	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
City Manager	$ 477,321	$ 429,355	$ 479,567	$ 524,682	$ 45,115	9%
Finance	-	-	-	538,372	538,372 *	NA
Total: City Manager/Finance Office	$ 477,321	$ 429,355	$ 479,567	$ 1,063,054	$ 583,487	122%

*Transferred Finance budget from City Clerk to City Manager

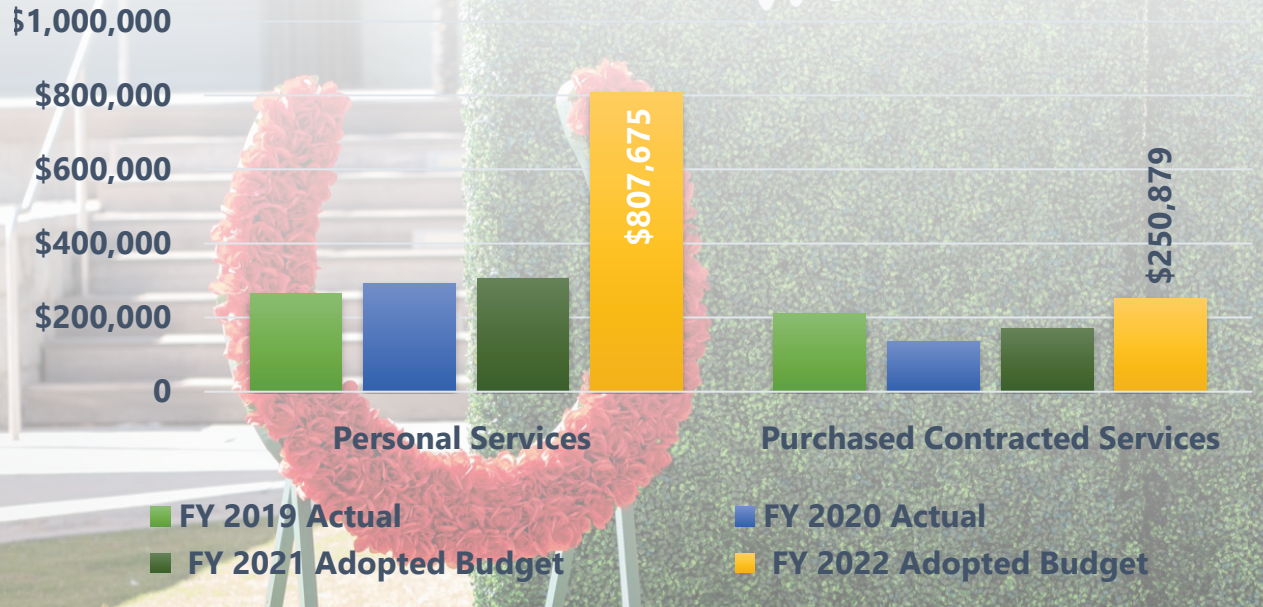




City Manager/Finance

Expenditures by Objects	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 264,163	$ 292,538	$ 306,402	$ 807,675	$ 501,273 *	164%
Purchased Contracted Services	211,617	134,265	168,915	250,879	81,964 *	49%
Supplies	1,541	2,552	4,250	4,500	250	6%
Total: City Manager/Finance Office	$ 477,321	$ 429,355	$ 479,567	$ 1,063,054	$ 583,487	122%

*Reflects Finance budget transfer from City Clerk to City Manager



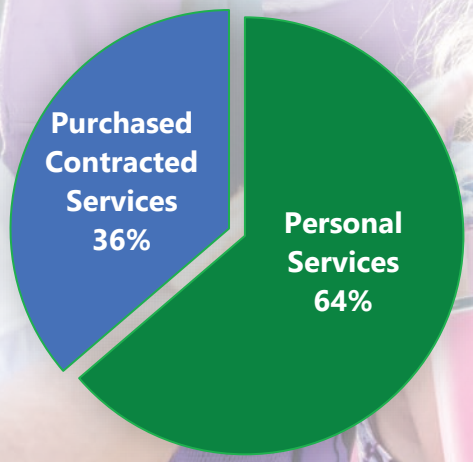


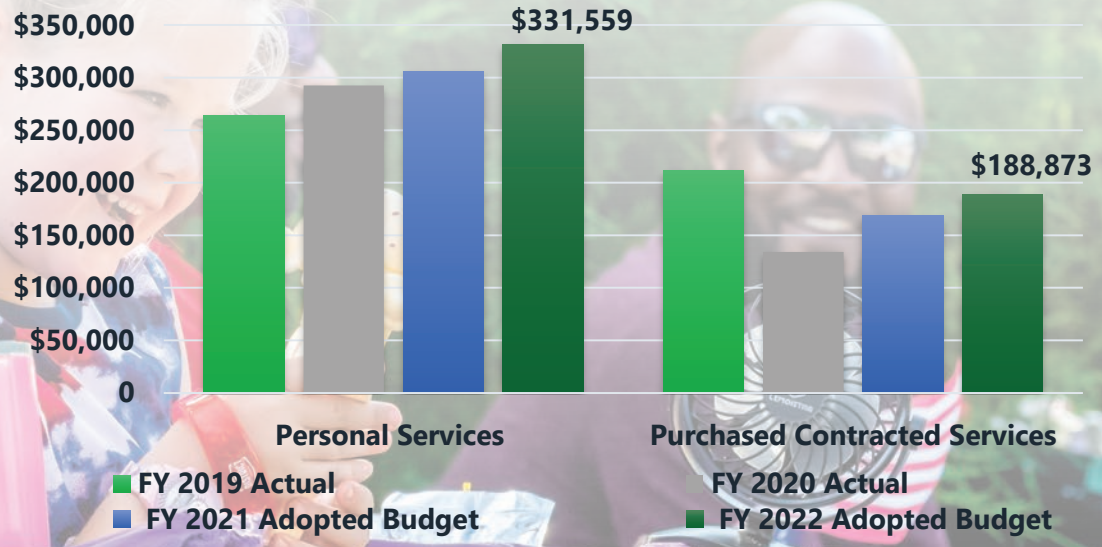
City Manager

Authorized position	FY20 Full Time	FY20 Part-Time	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time
City Manager	1		1		1	
Assistant to Mayor & City Manager	1		1		1	
Total:	2	0	2	0	2	0

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 264,163	$ 292,538	$ 306,402	$ 331,559	$ 25,157	8%
Purchased Contracted Services	211,617	134,265	168,915	188,873	19,958 *	12%
Supplies	1,541	2,552	4,250	4,250	-	0%
Total:	$ 477,321	$ 429,355	$ 479,567	$ 524,682	$ 45,115	9%

*Reflects increased budget for General emergency repairs





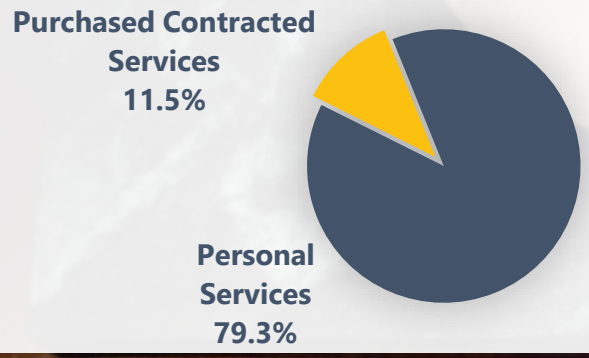
City Manger Finance

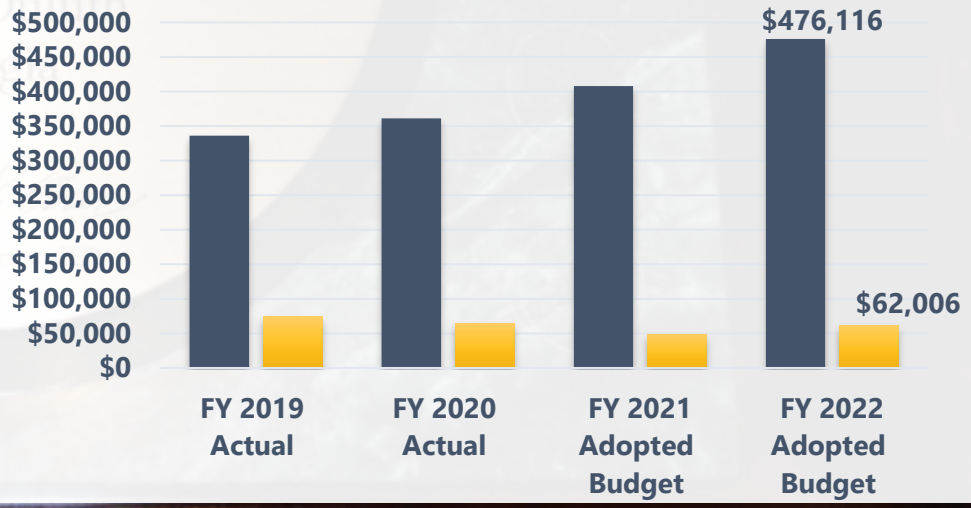
Finance Department	FY20 Full Time	FY20 Part-Time	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time
Assistant City Manager/Finance & Redevelopment Director			1		1	
Finance Manager	1					
Accounting Officer	1		1		1	
Senior Accounting Technician	1		1		1	
Accounting/HR Technician	0.5		0.5		0.5	
Accounting Specialist		1		1		1
Budget & Finance Analyst			1		1	
Financial Assistant		1				
Total:	3.5	2	4.5	1	4.5	1

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change		% Change
Personal Services	$ 336,063	$ 361,296	$ 407,925	$ 476,116	$ 68,191	*	17%
Purchased Contracted Services	74,097	64,612	48,329	62,006	13,677	**	28%
Supplies	-	159	150	250	100		67%
Total:	$ 410,160	$ 426,067	$ 456,404	$ 538,372	$ 81,968		18%

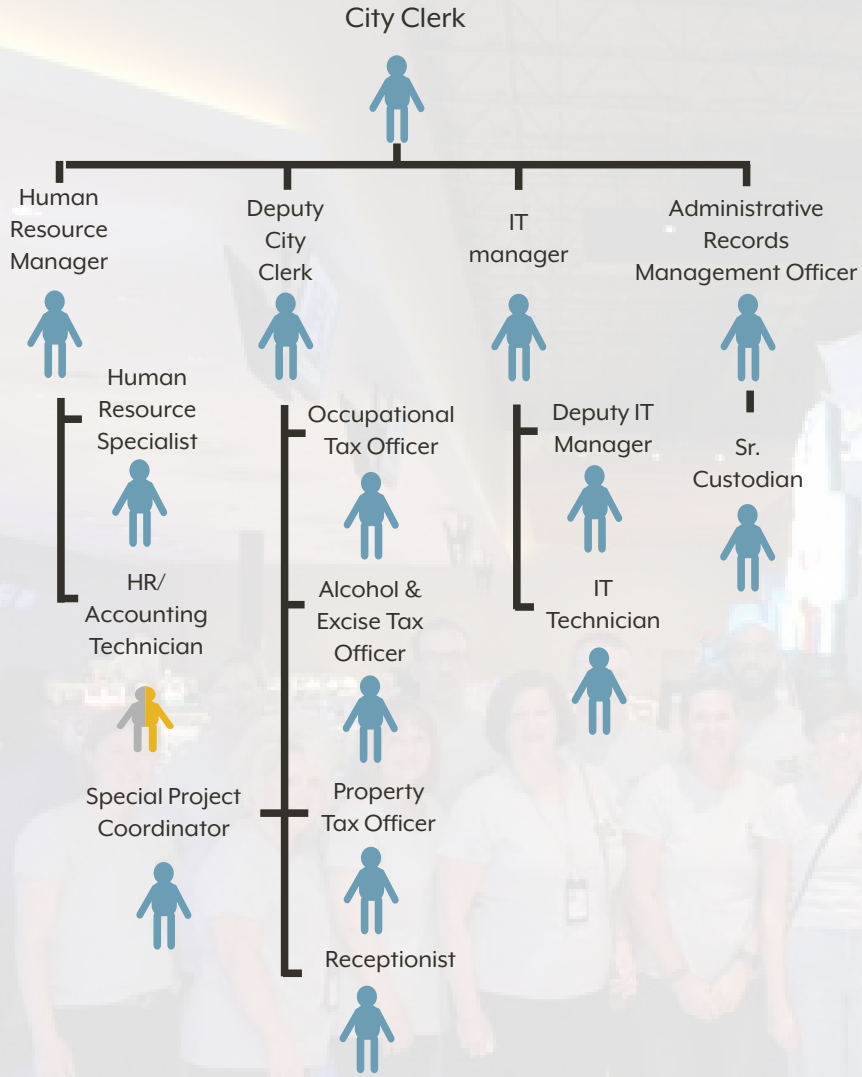
* Increased budget due to two retiring employees' vacation payouts and new employees' training

** Increase budget for Bank/credit card fees expense

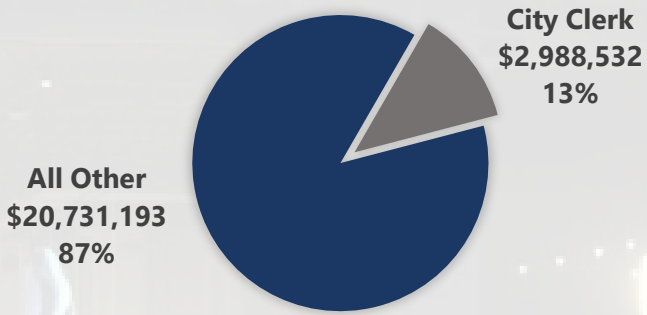




City Clerk



PORTION OF $24M GENERAL FUND BUDGET



Functions	Administration and supervision of various functions including property taxes, alcohol permit and training, occupational licenses, Human Resources, IT and City Hall custodial service
Positions	14 full time, 1 part time
Current FY 2021 Budget	$3,153,555
Adopted FY 2022 Budget	$2,726,354
Change from PY Budget	- $427,201
Notable FY 2022 Budget Items	Transferred Finance Department budget of $538,372 to City Manager's Department based on promotion of Finance Manager to Assistant City Manager. $25,598 added to budget to conduct City Council elections. Increased software support agreements and software licenses by $51,465 for new software support and Microsoft 365 licenses. Human Resources budget include $3,000 for outside consultant pay and benefits study. Custodial/Building Maintenance budget include $32,000 for the replacement of window shutters in City Hall.

City Clerk

Mission

The City Clerk Department is responsible for overseeing the operations of the Business Office, Human Resources, Information Technology, and Building Custodial Services. However, the main function is to 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. The various customer service related 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 billing and collections, alcohol permits and training, occupational licenses, human resource functions, 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 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	Ensure departmental compliance with Federal, State and Local laws and ordinances
Ongoing	Continue to provide efficient and effective service by exploring ways to streamline processes through the use of technology

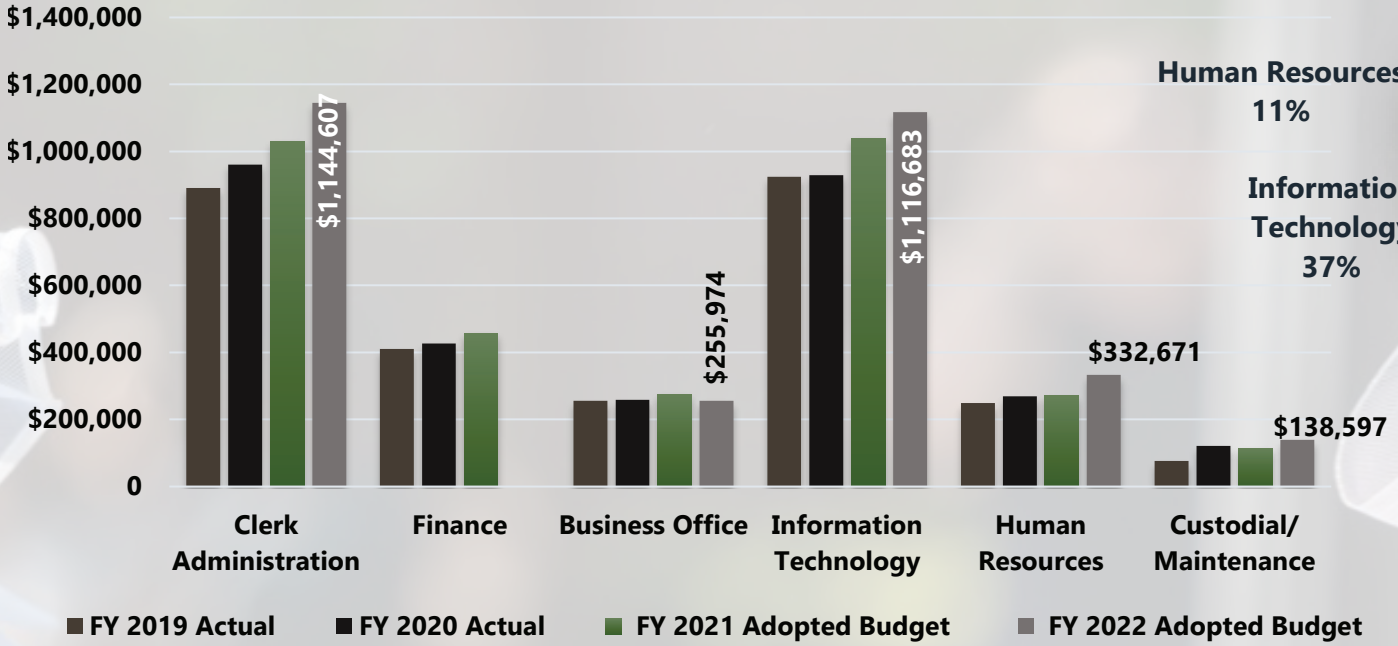
City Clerk

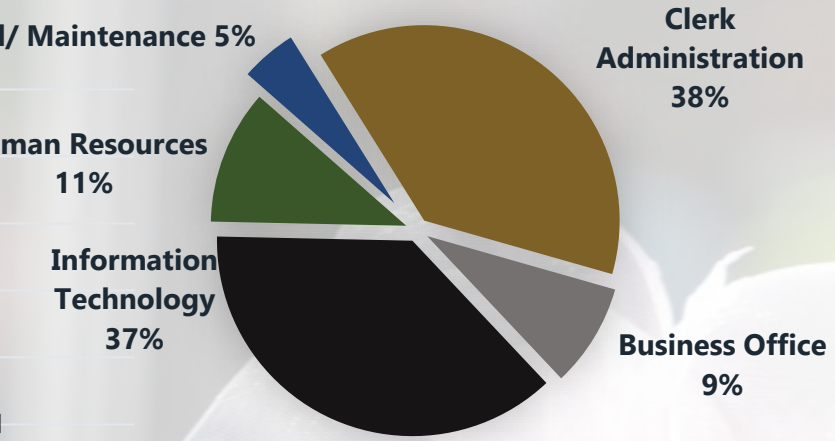
FY 2022	Implement changes in Georgia election law regarding new voting regulations and procedures, work with Gwinnett County to ensure voting equipment is available for the upcoming election in November, ensure election is conducted in a fair, open, and impartial manner
FY 2022	Implement new Occupation Tax software for the collection and reporting of tax revenue with integration to accounting software
FY 2022	Human Resources department to participate in weekly briefing by the Gwinnett County Health Department's Dr. Arona and act as a liaison for the City communicating necessary information to City Manager to foster a safe work environment for staff.
FY 2022	Information Technology department to conduct penetration test to ensure City software system are safe from cyber attacks and risk associated with employee out of office remote connectionsOngoing Continue to provide efficient and effective service by exploring ways to streamline processes through the use of technology



City Clerk

Expenditures by Function	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Clerk Administration	$ 890,830	$ 960,301	$ 1,028,983	$ 1,144,607	$ 115,624	11%
Finance	410,160	426,067	456,404	-	(456,404)	-100%
Business Office	255,703	258,608	273,644	255,974	(17,670)	-6%
Information Technology	923,973	929,335	1,039,292	1,116,683	77,391	7%
Human Resources	249,346	268,730	270,331	332,671	62,340	23%
Custodial/ Maintenance	76,133	121,127	114,103	138,597	24,494	21%
Total: City Clerk/Business Office	$ 2,806,145	$ 2,964,168	$ 3,182,757	$ 2,988,532	$ (194,225)	-6%

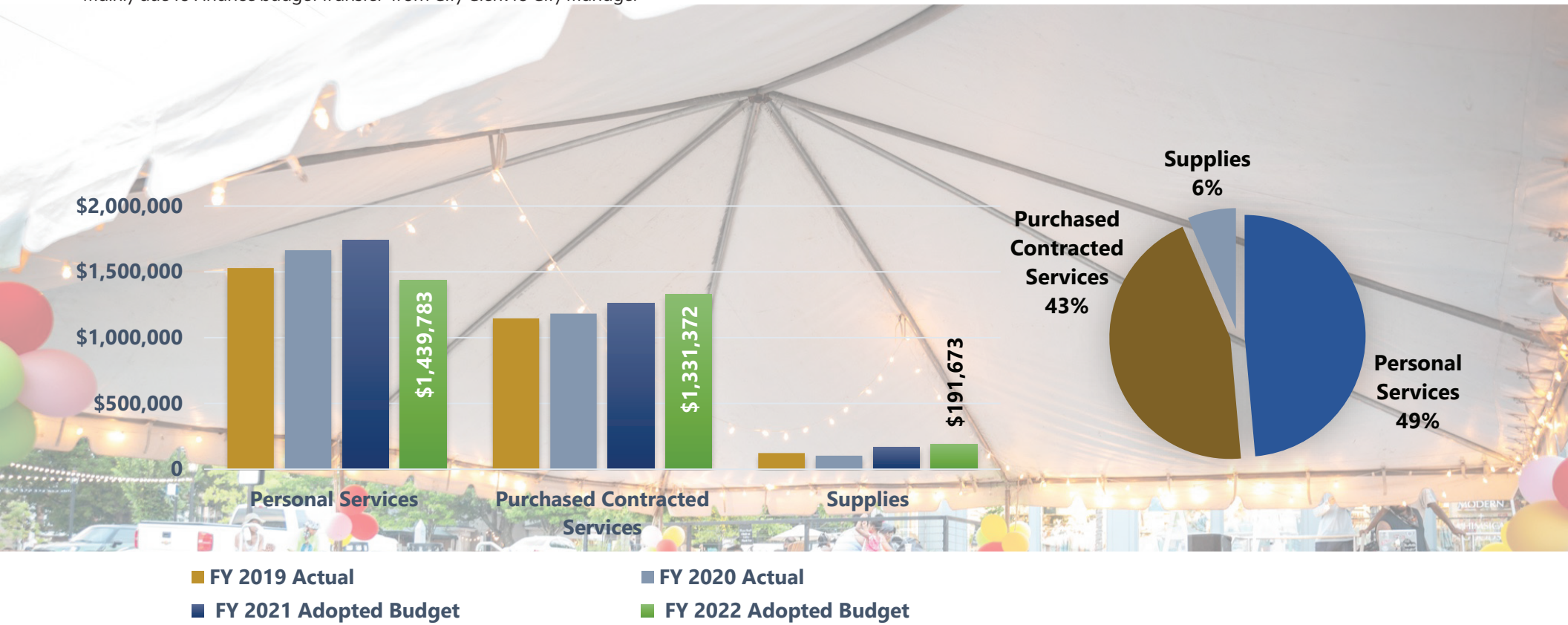




City Clerk

Expenditures by Objects	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 1,528,898	$ 1,664,840	$ 1,743,175	$ 1,439,783	$ (303,392) *	-17%
Purchased Contracted Services	1,145,508	1,182,296	1,260,639	1,331,372	70,733	6%
Supplies	122,777	102,680	165,063	191,673	26,610	16%
Intergovernmentals	1,796	9,193	2,880	2,704	(176)	-6%
Other Costs	7,166	5,159	11,000	23,000	12,000	109%
Total: City Clerk/Business Office	$ 2,806,145	$ 2,964,168	$ 3,182,757	$ 2,988,532	$ (194,225)	-6%

*Mainly due to Finance budget transfer from City Clerk to City Manager

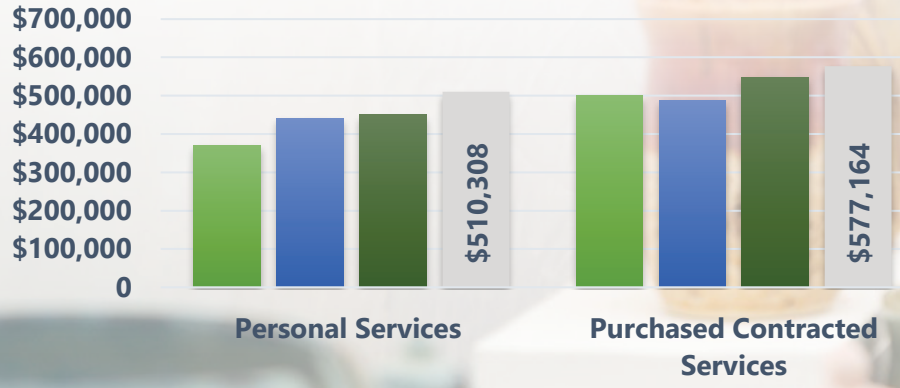


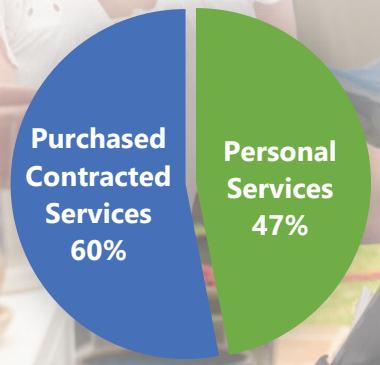
City Clerk Administration

	FY20		FY21		FY22	
authorized position	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					
Administrative records management officer			1		1	
Administrative Assistant	1					
Special Project coordinator			1		1	
Total:	4	0	4	0	4	0

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 369,749	$ 441,395	$ 450,297	$ 510,308	$ 60,011	13%
Purchased Contracted Services	500,397	488,341	548,565	577,164	28,599	5%
Supplies	18,659	21,899	25,121	52,135	27,014*	108%
Intergovernmental	951	8,127	2,000	2,000	-	0%
Other Costs	1,074	539	3,000	3,000	-	0%
Total:	$ 890,830	$ 960,301	$ 1,028,983	$ 1,144,607	$ 115,624	11%

* Reflects increased budget for Election expense



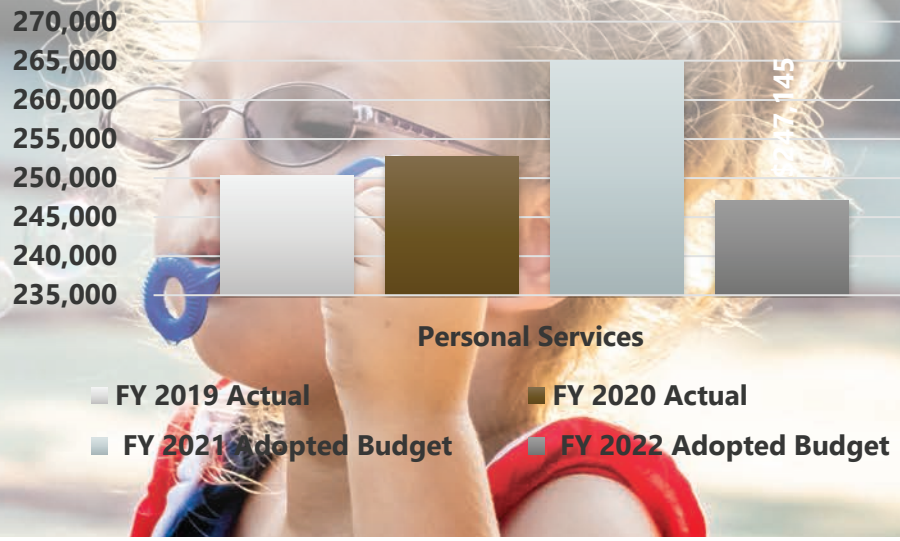


City Clerk Business Office

	FY20		FY21		FY22	
Business Office	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			
Receptionist					1	
Total:	4	0	4	0	4	0

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 250,346	$ 252,828	$ 265,120	$ 247,145	$ (17,975)	-7%
Purchased Contracted Services	1,517	641	2,695	2,402	(293)	-11%
Supplies	2,995	4,073	4,949	5,723	774	16%
Intergovernmental	845	1,066	880	704	(176)	-20%
Total:	$ 255,703	$ 258,608	$ 273,644	$ 255,974	$ (17,670)	-6%



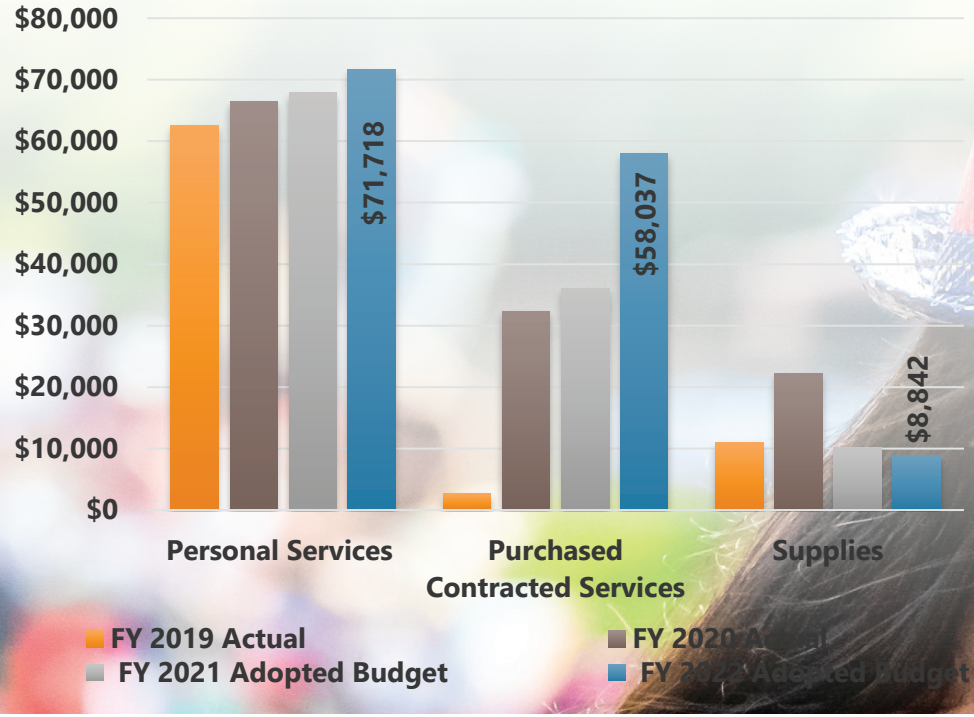


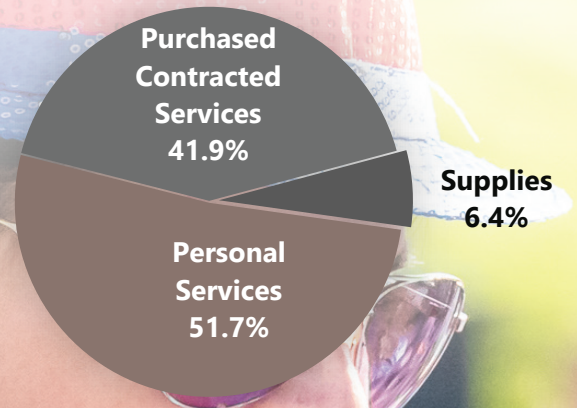
City Clerk Custodial

	FY20		FY21		FY22	
Custodial	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Sr. Building Custodian	1		1		1	
Total :	1	0	1	0	1	0

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 62,496	$ 66,516	$ 67,897	$ 71,718	$ 3,821	6%
Purchased Contracted Services	2,675	32,372	35,965	58,037	22,072 *	61%
Supplies	10,962	22,239	10,241	8,842	(1,399)	-14%
Total:	$ 76,133	$ 121,127	$ 114,103	$ 138,597	$ 24,494	21%

* Reflects increased building maintenance budget for window shutters replacement in City Hall



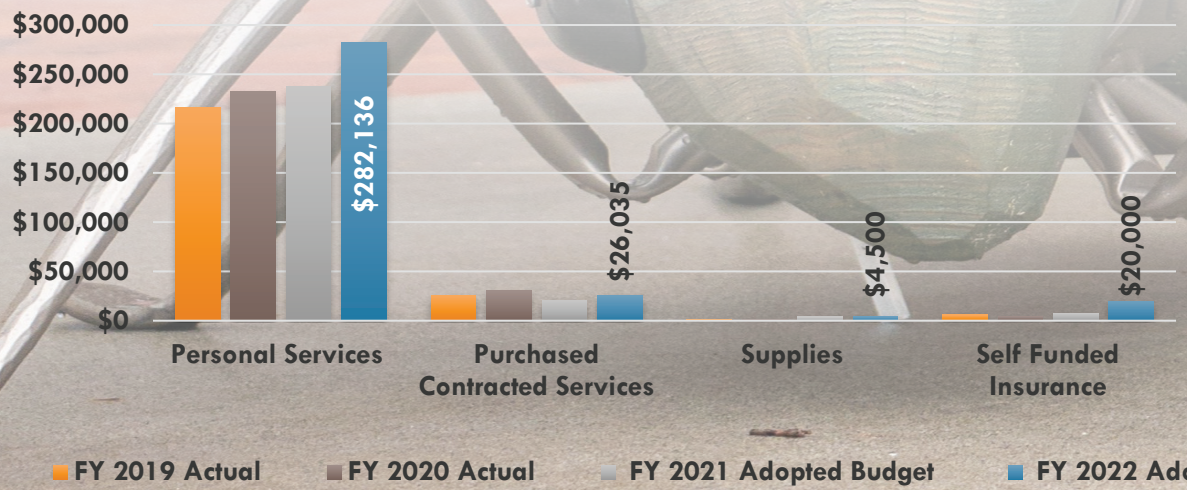


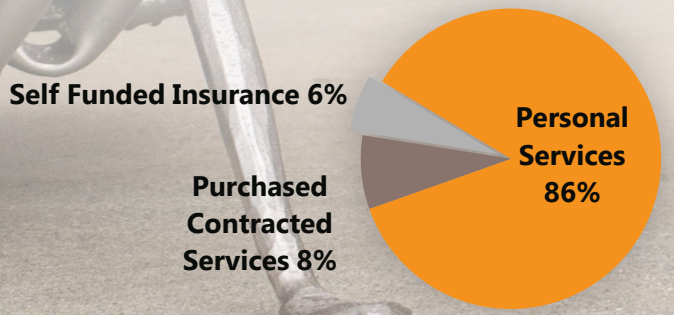
City Clerk HR

Human Resources	FY20 Full Time	FY20 Part-Time	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 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

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 216,050	$ 232,629	$ 237,375	$ 282,136	$ 44,761 *	19%
Purchased Contracted Services	25,635	30,204	21,056	26,035	4,979	24%
Supplies	1,569	1,277	3,900	4,500	600	15%
Self Funded Insurance	6,092	4,620	8,000	20,000	12,000	150%
Total:	$ 249,346	$ 268,730	$ 270,331	$ 332,671	$ 62,340	23%

* Budget increase due to a retiring employee's vacation payouts and training for new employee



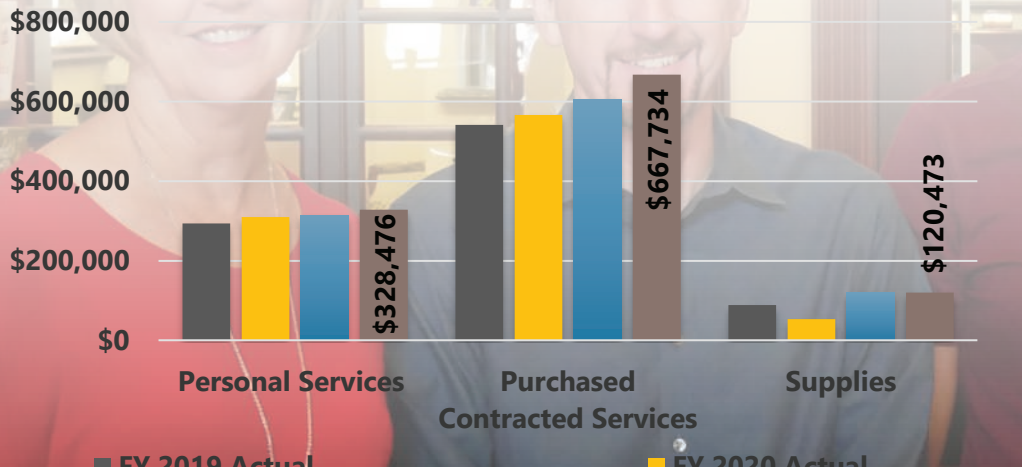


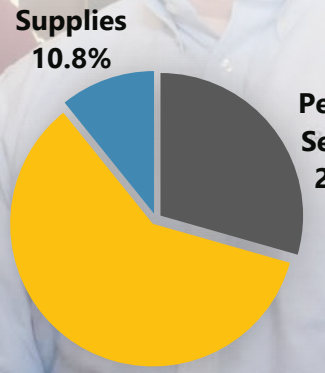
City Cerk IT

	FY20		FY21		FY22	
Information Technology	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

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 294,194	$ 310,176	$ 314,561	$ 328,476	$ 13,915	4%
Purchased Contracted Services	541,187	566,126	604,029	667,734	63,705 *	11%
Supplies	88,592	53,033	120,702	120,473	(229)	-0%
Total:	$ 923,973	$ 929,335	$ 1,039,292	$ 1,116,683	$ 77,391	7%

* Increased budget for new software support and Microsoft 365 licenses

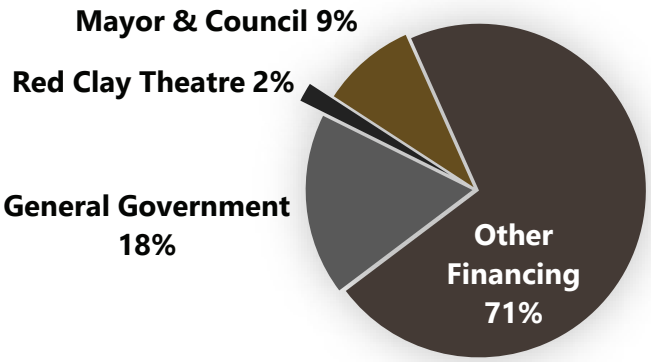


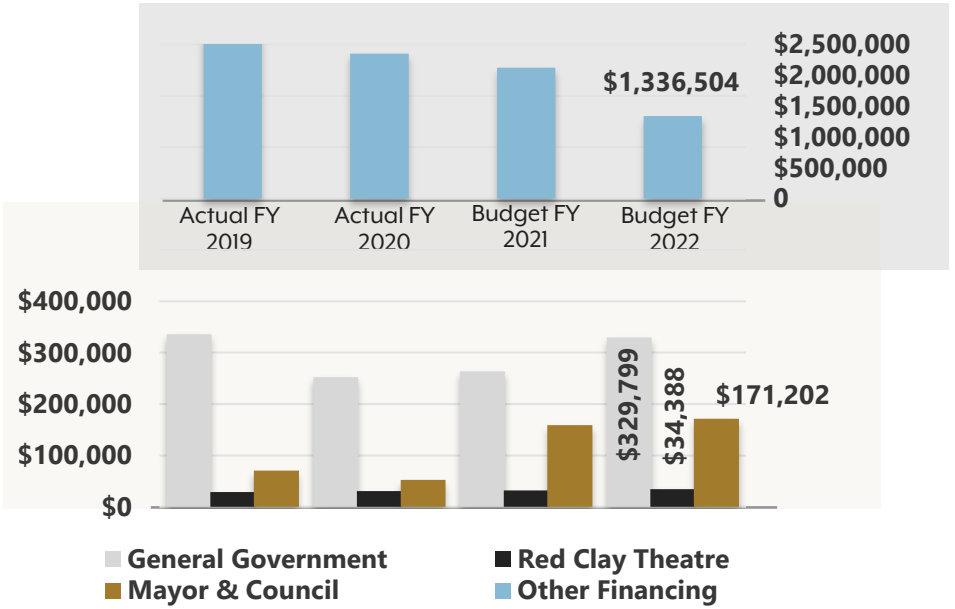


General Government

Expenditures by Function	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
General Government	$ 335,976	$ 252,205	$ 263,301	$ 329,799	$ 66,498	25%
Red Clay Theatre	28,738	30,631	32,193	34,388	2,195	7%
Mayor & Council	70,216	52,593	158,887	171,202	12,315	8%
Boards and Committees	835	781	7,105	6,567	(538)	-8%
Other Financing	2,609,665	2,350,693	2,120,400	1,336,504	(783,896)	-37%
Total:	$ 3,045,430	$ 2,686,903	$ 2,581,886	$ 1,878,460	$ (703,426)	-27%

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.



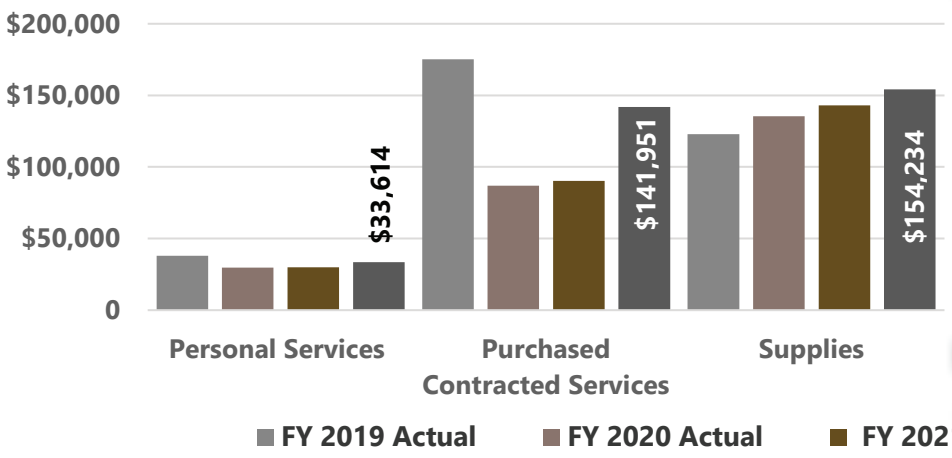


GENERAL GOVERNMENT

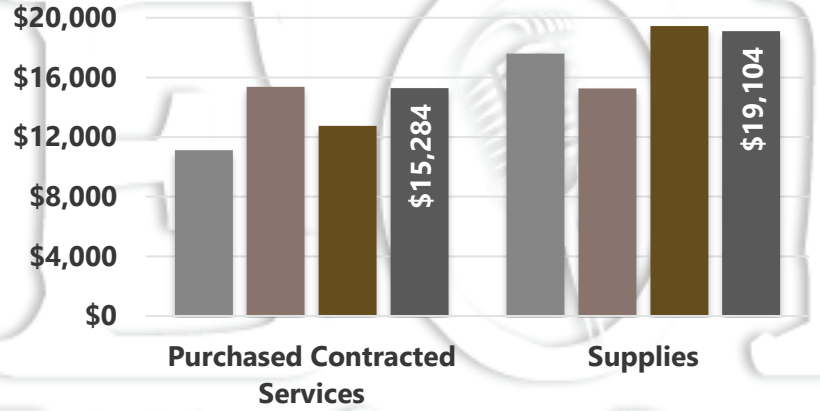
Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 37,972	$ 29,673	$ 30,000	$ 33,614	$ 3,614	12%
Purchased Contracted Services	175,218	87,019	90,309	141,951	51,642 *	57%
Supplies	122,786	135,513	142,992	154,234	11,242	8%
Total:	$ 335,976	$ 252,205	$ 263,301	$ 329,799	$ 66,498	25%

* Increase budget for Landscaping expense - Pleasant hill/Buford Hwy interchange & Peachtree Industrial Blvd Medians

GENERAL GOVERNMENT



RED CLAY THEATRE



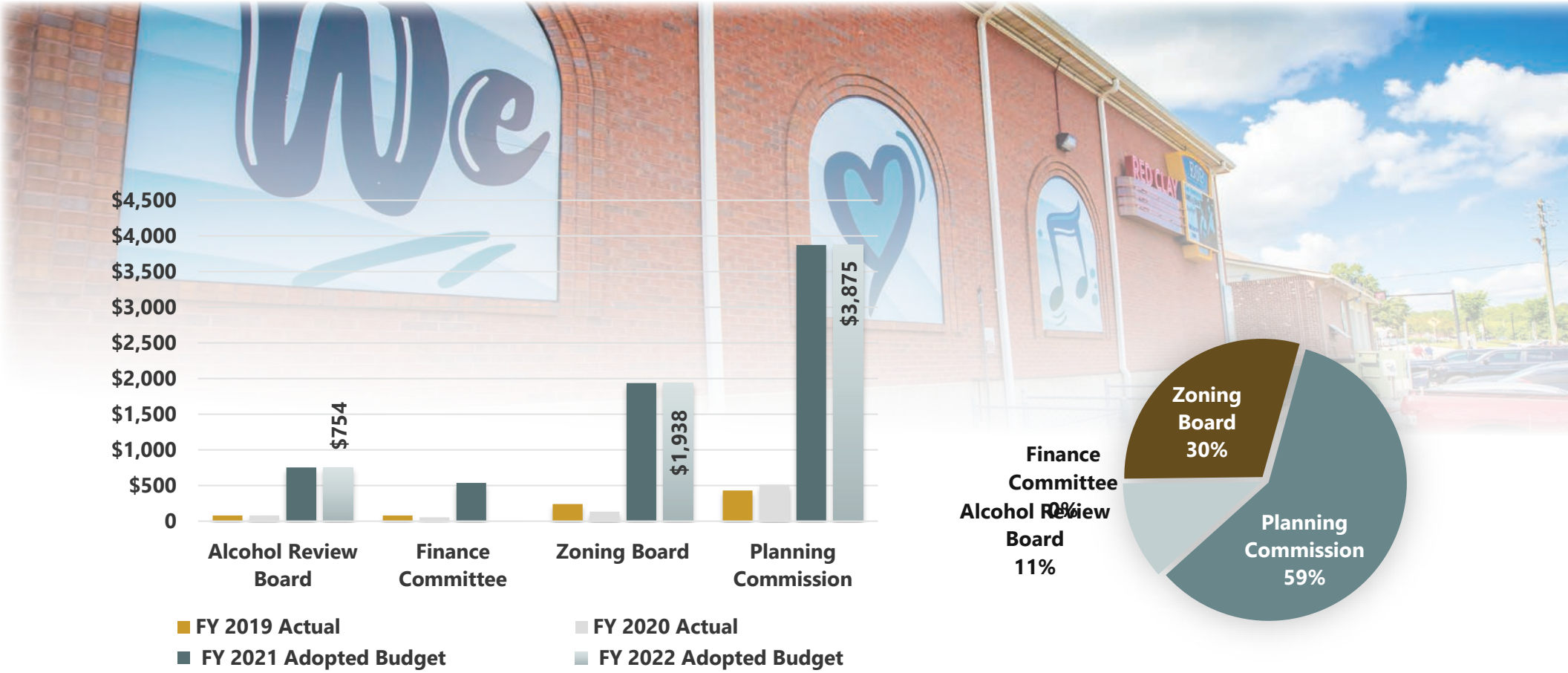
RED CLAY THEATRE

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 11,128	$ 15,378	$ 12,753	$ 15,284	$ 2,531	20%
Supplies	17,610	15,253	19,440	19,104	(336)	-2%
Total:	$ 28,738	$ 30,631	$ 32,193	$ 34,388	$ 2,195	7%

BOARDS RDS AND COMMITTEES

Boards & Committees	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Alcohol Review Board	$ 81	$ 81	$ 754	$ 754	$ -	0%
Finance Committee	81	54	538	-	(538)*	-100%
Zoning Board	242	135	1,938	1,938	-	0%
Planning Commission	431	511	3,875	3,875	-	0%
Total:	$ 835	$ 781	$ 7,105	$ 6,567	$ -	-8%

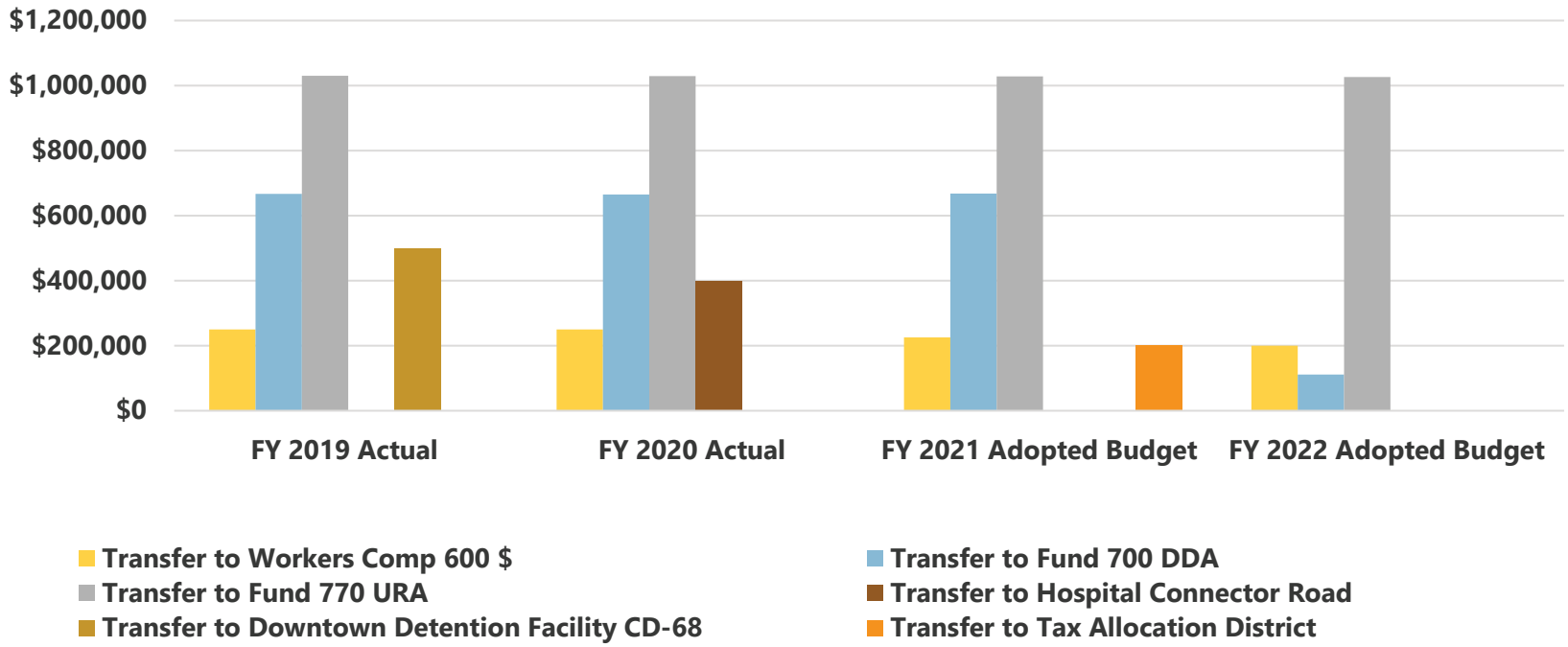
* Budget eliminated according to mutual agreement between City and Finance Committee



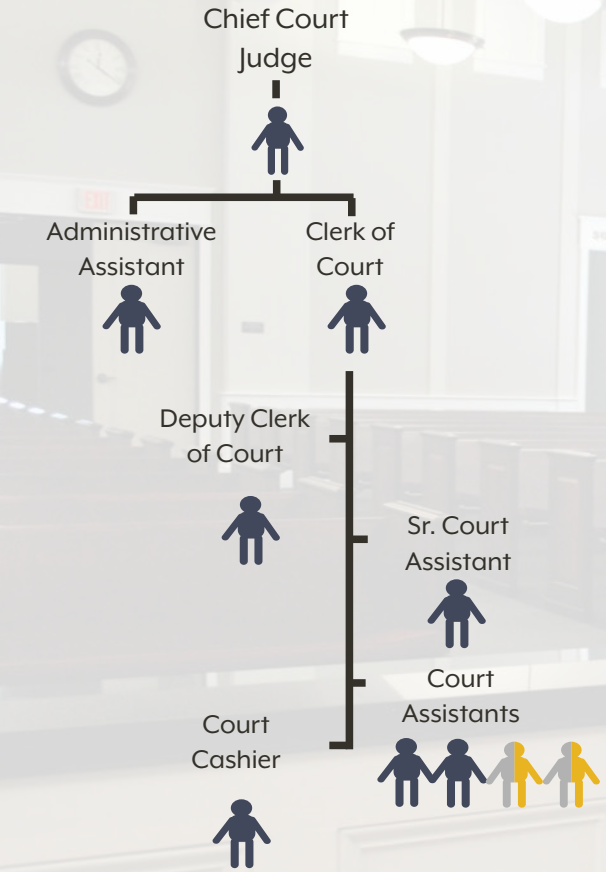
OTHER FINANCING

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Transfer to Workers Comp 600	$ 250,000	$ 250,000	$ 225,000	$ 200,000	$ (25,000)	-11%
Transfer to Fund 700 DDA	666,826	664,978	667,193	110,895	(556,298) *	-83%
Transfer to Fund 770 URA	1,029,884	1,029,120	1,027,654	1,025,609	(2,045)	-0%
Transfer to SPLOST Vehicles	51,642	6,595	-	-	-	NA
Transfer to Hospital Connector Road	-	400,000	-	-	-	NA
Transfer to Downtown Detention Facility CD-68	500,000	-	-	-	-	NA
Transfer to Tax Allocation District	-	-	200,553	-	(200,553)	-100%
Total:	$ 2,498,352	$ 2,350,693	$ 2,120,400	$ 1,336,504	$ (783,896)	-37%

* Reflects Series 2000 Revenue Bond Payoff and expense addition for Downtown Parking Deck Operating Cost



Municipal Court



PORTION OF $24M GENERAL FUND BUDGET



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 and 2 part time
Current FY 2021 Budget	$676,824
Adopted FY 2022 Budget	$723,987
Change from PY Budget	$47,163
Notable FY 2022 Budget Items	FY22 budget increase is mainly the result of salary and benefits increase for the court staff. It should be noted the department has a new Clerk of Court due to the retirement of the prior 20+ year service clerk. The department hopes to once again start in person mock court for teens and adults

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 conduct Access & Fairness Surveys to determine if customers feel they have been treated in a professional and courteous manner
FY 2022	Provide education and training for new court personnel including Clerk of Courts and Judicial Administrative Assistant



Municipal Court

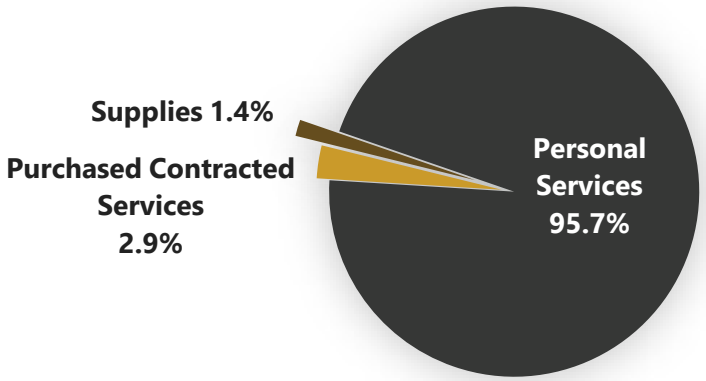
FY 2022	Monitor and implement COVID 19 protocols mandated for Municipal Courts by the Supreme Court of Georgia orders
FY 2022	Develop new workflow initiatives to accommodate court sessions during the ongoing pandemic that will ensure the safety of visitors and staff alike

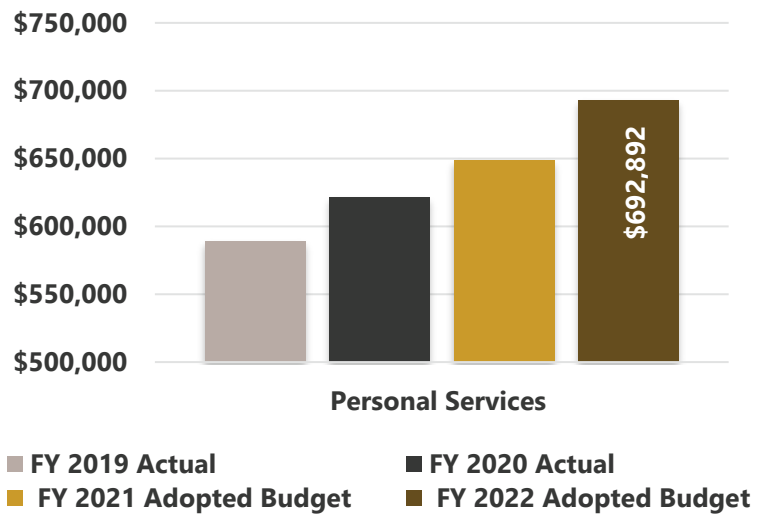


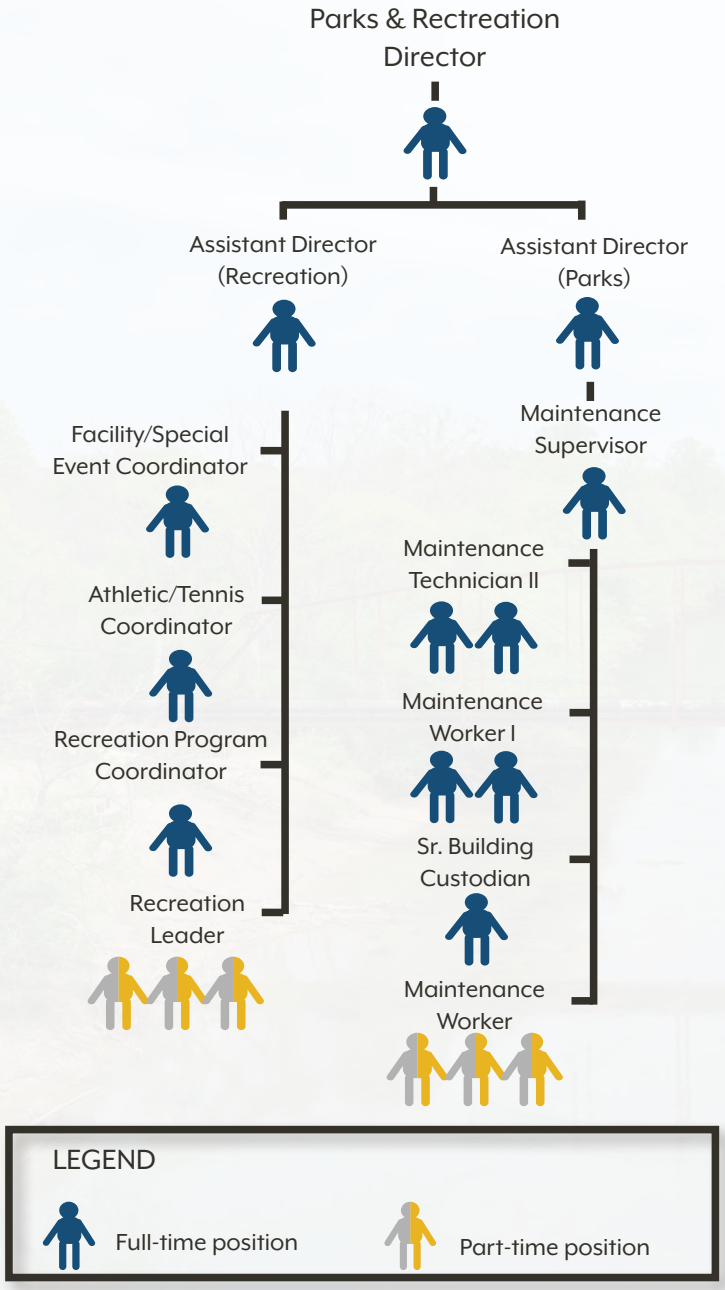
Municipal Court

	FY20		FY21		FY22	
Municipal Court	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 Assistant			1		1	
Lead Court Assistant	1		1			
Administrative Assistant	1		1		1	
Court Cashier	1		1		1	
Court Assistant	2	2	1	2	2	2
Total :	8	2	8	2	8	2

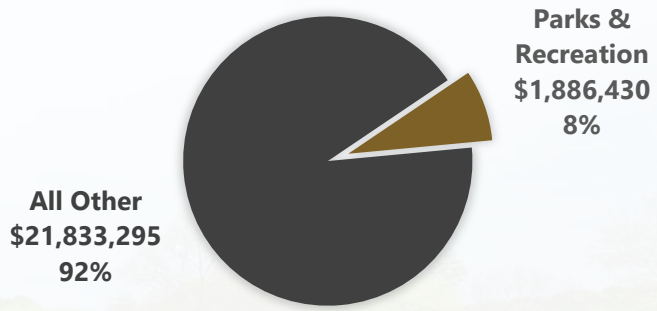
Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 589,084	$ 621,343	$ 648,485	$ 692,892	$ 44,407	7%
Purchased Contracted Services	19,042	8,925	19,259	20,780	1,521	8%
Supplies	7,072	6,695	9,080	10,315	1,235	14%
Total:	$ 615,198	$ 636,963	$ 676,824	$ 723,987	$ 47,163	7%







PORTION OF $24M GENERAL FUND BUDGET



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	12 full time and 6 part time
Current FY 2021 Budget	$1,852,345
Adopted FY 2022 Budget	$1,886,430
Change from PY Budget	$34,085
Notable FY 2022 Budget Items	Increased landscaping budget $56,789 for additional irrigation maintenance, mulch and tree and stump removal through out the various parks. Contract labor increased $24,000 for new contract with I-9 Sports to provide staffing for summer camp activities. Decrease Seasonal/ Temporary Labor $24,694 due to less in-house staffing for summer camp. Decrease Bunten Park Water/Sewer by $38,520 based on decrease in demand.

Park & 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
FY 2022	Monitor timeline for the opening of the new pedestrian bridge at Rogers Bridge Parks so the new restroom/storage building is completed at the same time
FY 2022	Develop staffing strategies to deal with increasing activity at Rogers Bridge Parks once new pedestrian bridge and restroom facility are brought online
FY 2022	Develop long range plans for the use of the 2023 Special Purpose Local Option Sales Tax to improve and upgrade the parks and parks facilities

FY 2022 Continue to monitor trends in youth sports leagues to identify possible changes in the type of field at Bunten Road Park, such as changing a baseball field to a soccer or lacrosse field to maximize activity



Park & Recreation

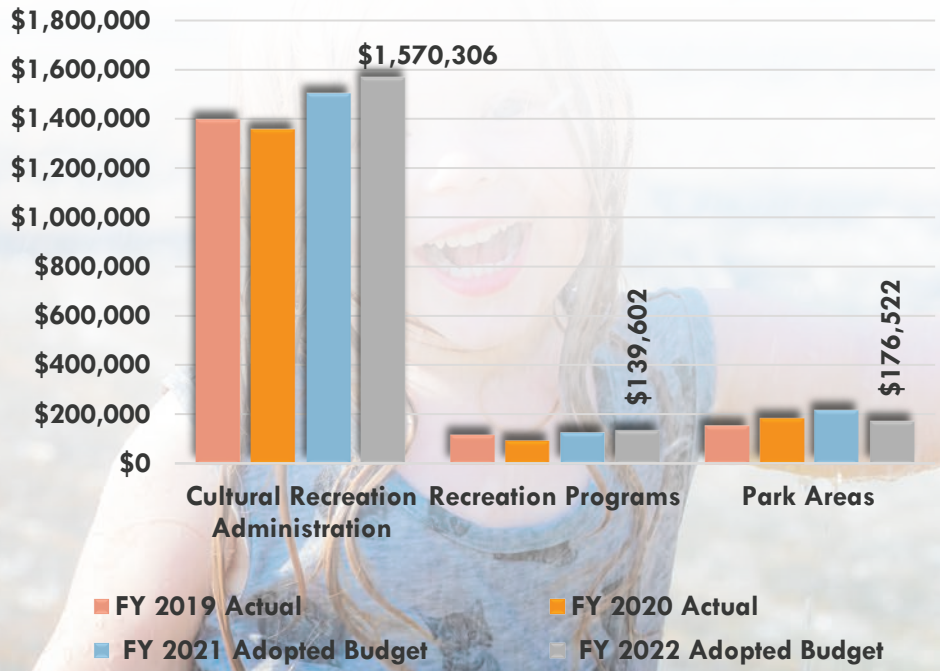
	FY20		FY21		FY22	
Parks and Recreation	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Parks & Recreation Director	1		1		1	
Assistant Director - Parks	1		1		1	
Assistant Director - Recreation	1		1		1	
Athletic & Tennis Coordinator	1		1		1	
Special Events & Facility Coordinator	1		1		1	
Parks Office Assistant	1	1				
Recreation Program Coordinator			1		1	
Parks Maintenance Supervisor	1		1		1	
Park Maintenance Technician II	2		2		2	
Maintenance Worker I	1		1		2	
Senior Building Custodian			1		1	
Building Custodian	1		1			
Recreation Leader		7		3		3
Park Maintenance Worker		1		3		3
Total Parks and Recreation:	11	9	12	6	12	6

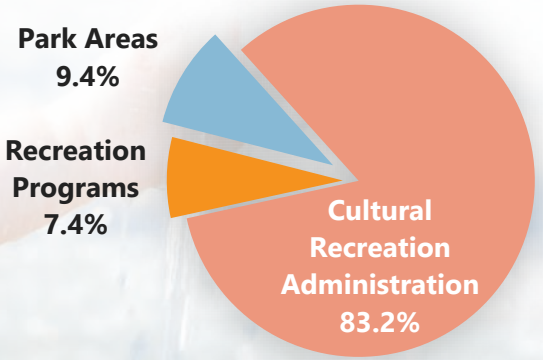




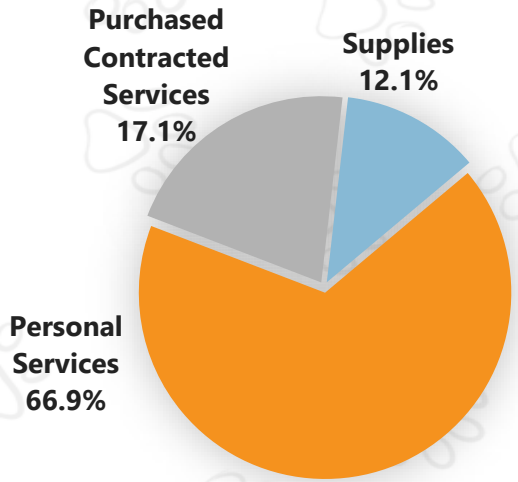
Park & Recreation

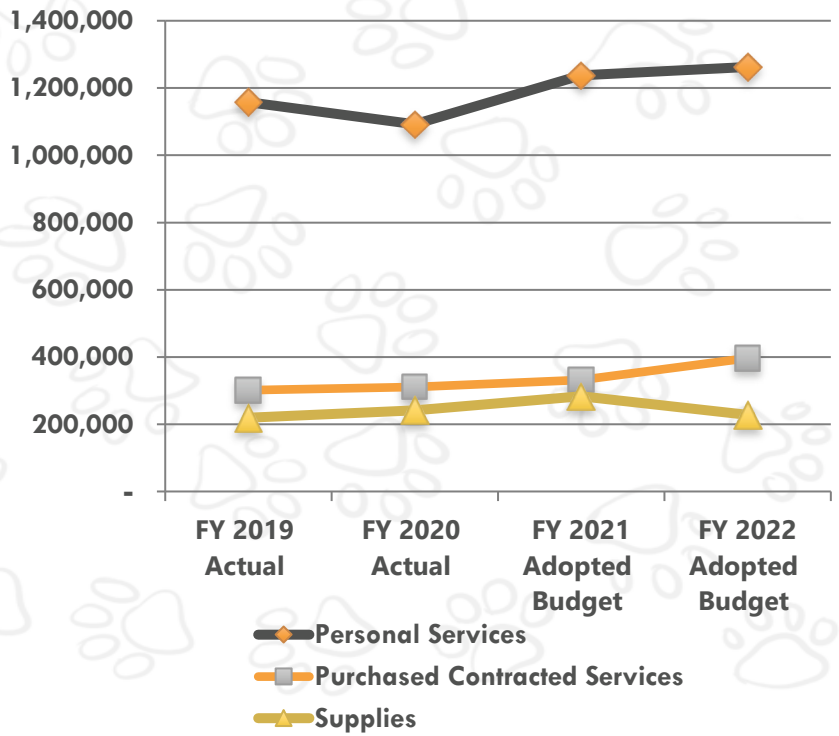
Expenditures by Function	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Cultural Recreation Administration	$ 1,398,154	$ 1,358,819	$ 1,501,410	$ 1,570,306	$ 68,896	5%
Recreation Programs	120,747	97,305	130,537	139,602	9,065	7%
Park Areas	158,941	188,342	220,398	176,522	(43,876)	-20%
Total:	$ 1,677,842	$ 1,644,466	$ 1,852,345	$ 1,886,430	$ 34,085	2%





Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 1,157,688	$ 1,092,051	$ 1,237,679	$ 1,262,866	$ 25,187	2%
Purchased Contracted Services	301,210	310,840	331,656	396,005	64,349	19%
Supplies	218,944	241,575	283,010	227,559	(55,451)	-20%
Total:	$ 1,677,842	$ 1,644,466	$ 1,852,345	$ 1,886,430	$ 34,085	2%

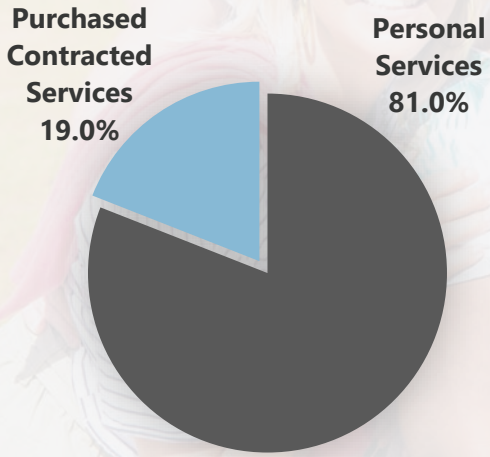


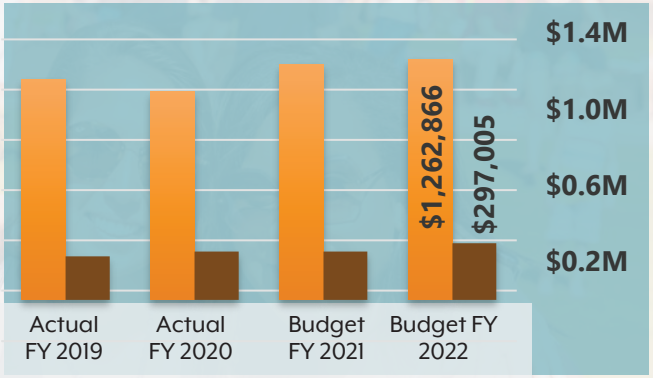


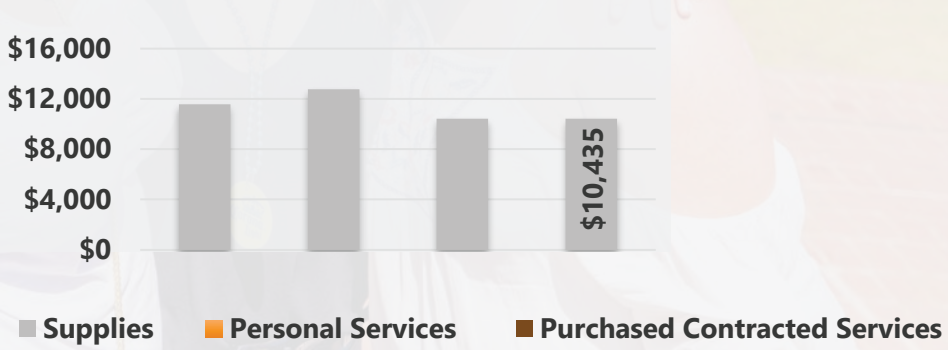
Cutltural Recreation Administration

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 1,157,688	$ 1,092,051	$ 1,237,679	$ 1,262,866	$ 25,187	2%
Purchased Contracted Services	228,892	254,011	253,296	297,005	43,709 *	17%
Supplies	11,574	12,757	10,435	10,435	-	0%
Total:	$ 1,398,154	$ 1,358,819	$ 1,501,410	$ 1,570,306	$ 68,896	5%

* Increased budget for Landscape expense - additional irrigation maintenance, mulch, and tree and stump removal







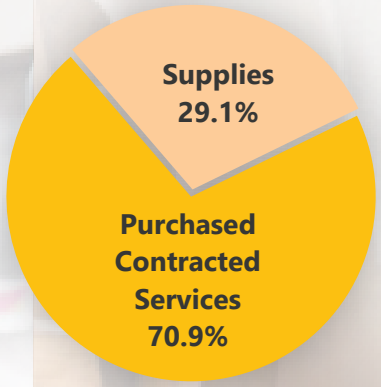
Recreational Programs

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 68,678	$ 54,199	$ 75,000	$ 99,000	$ 24,000 *	32%
Supplies	52,069	43,106	55,537	40,602	(14,935) **	-27%
Total:	$ 120,747	$ 97,305	$ 130,537	$ 139,602	$ 9,065	7%

* Reflects increased Contract labor expense for Summer Camp due to less seasonal staffing

** Decrease in supply expense due to less demand for recreational programs

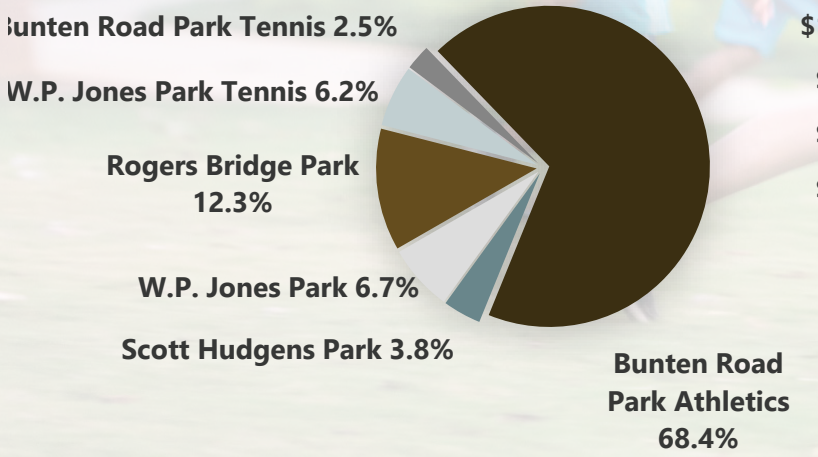


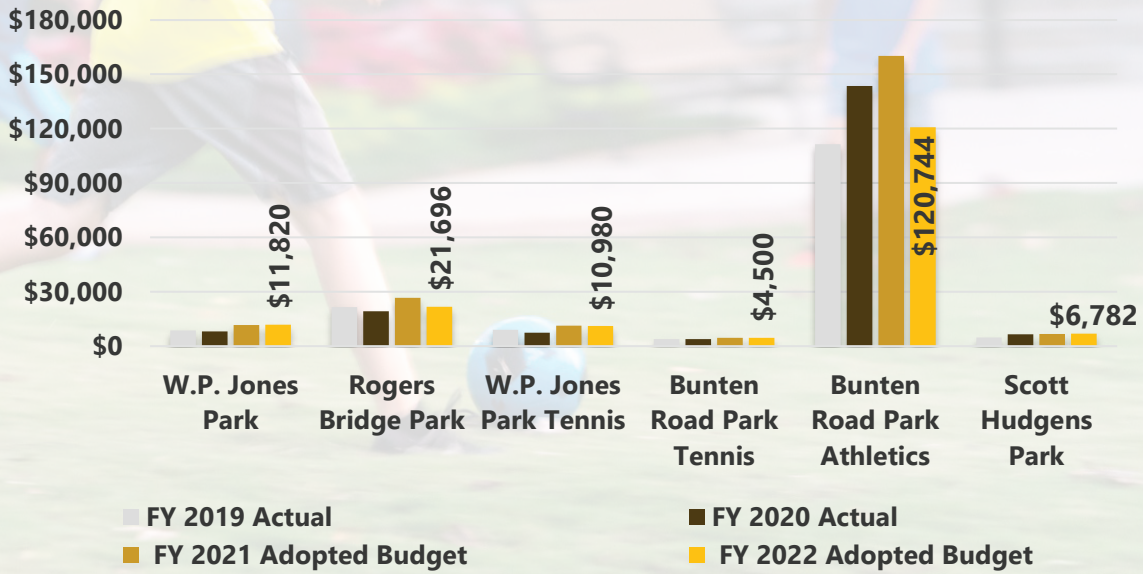


Park Areas

Park Areas	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
W.P. Jones Park	$ 8,632	$ 8,078	$ 11,520	$ 11,820	$ 300	3%
Rogers Bridge Park	21,547	19,110	26,544	21,696	(4,848)	-18%
W.P. Jones Park Tennis	8,878	7,367	11,160	10,980	(180)	-2%
Bunten Road Park Tennis	3,740	3,815	4,500	4,500	-	0%
Bunten Road Park Athletics	111,458	143,516	160,084	120,744	(39,340) *	-25%
Scott Hudgens Park	4,686	6,456	6,590	6,782	192	3%
Total:	$ 158,941	$ 188,342	$ 220,398	$ 176,522	$ (43,876)	-20%

* Budget decrease for Water/Sewer based on decrease in demand

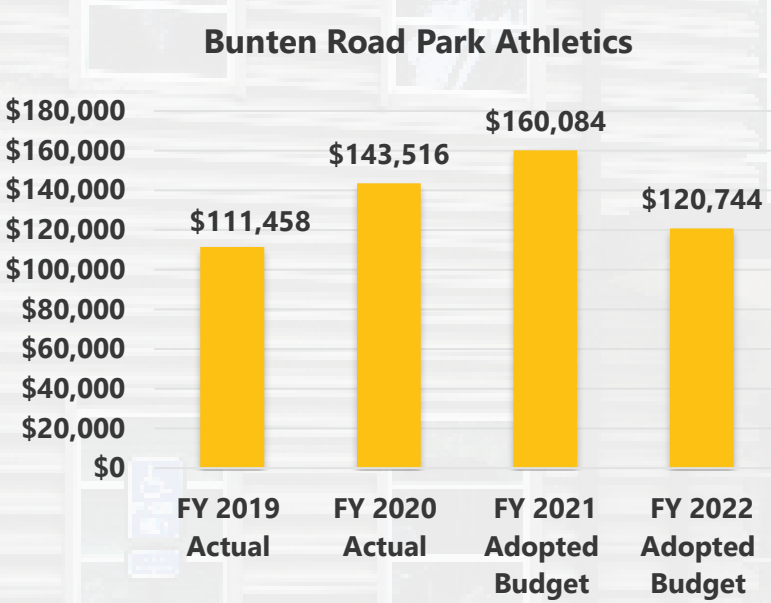


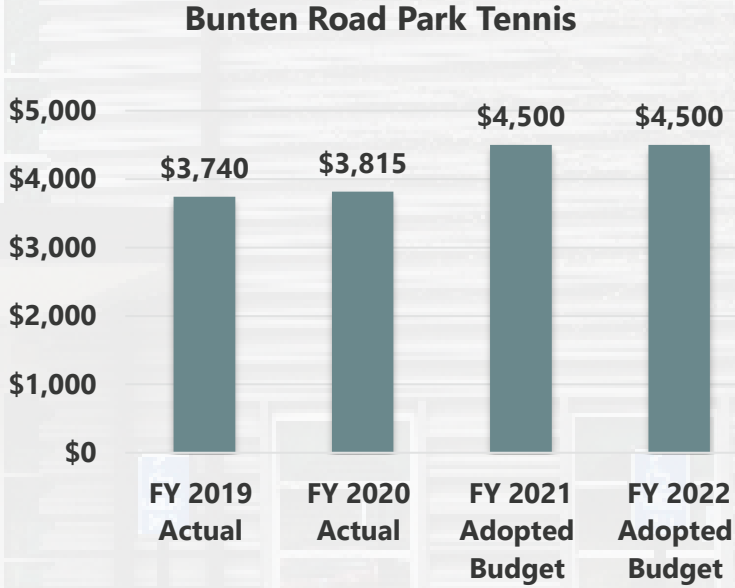


Bunten Road Park Athletics & Tennis

Bunten Road Park Athletics	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Supplies	$ 111,458	$ 143,516	$ 160,084	$ 120,744	$ (39,340)*	-25%
Total:	$ 111,458	$ 143,516	$ 160,084	$ 120,744	$ (39,340)	-25%

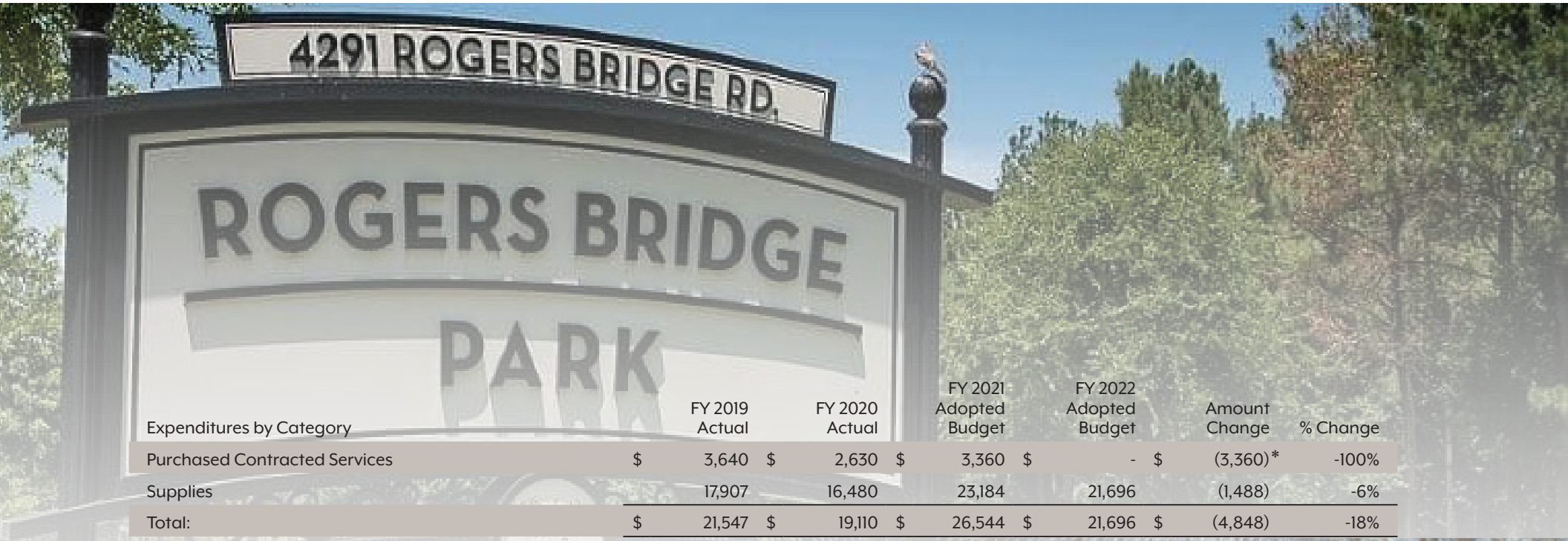
* Budget decrease for Water/Sewer based on decrease in demand





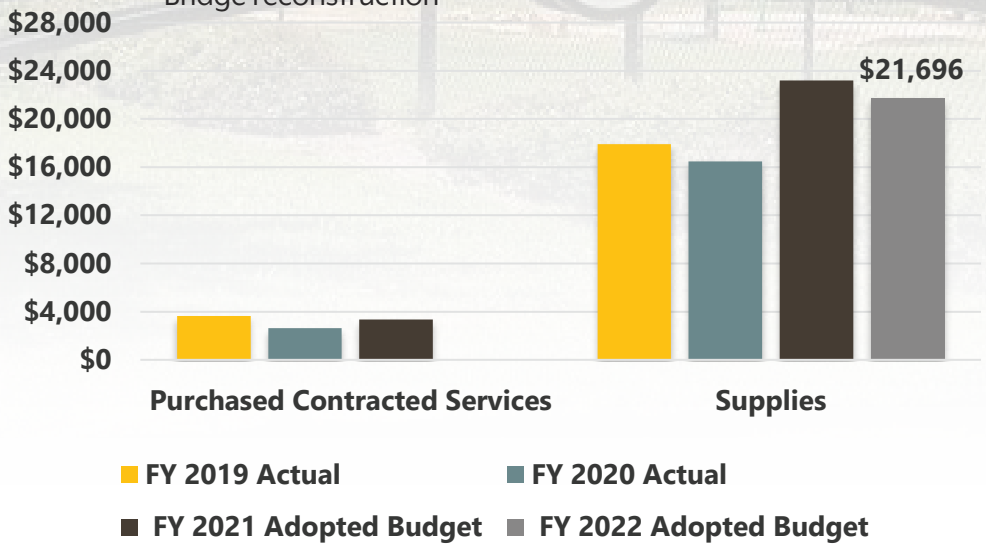
Bunten Road Park Tennis	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Supplies	$ 3,740	$ 3,815	$ 4,500	$ 4,500	$ -	0%
Total:	$ 3,740	$ 3,815	$ 4,500	$ 4,500	$ -	0%

Rogers Bridge Park



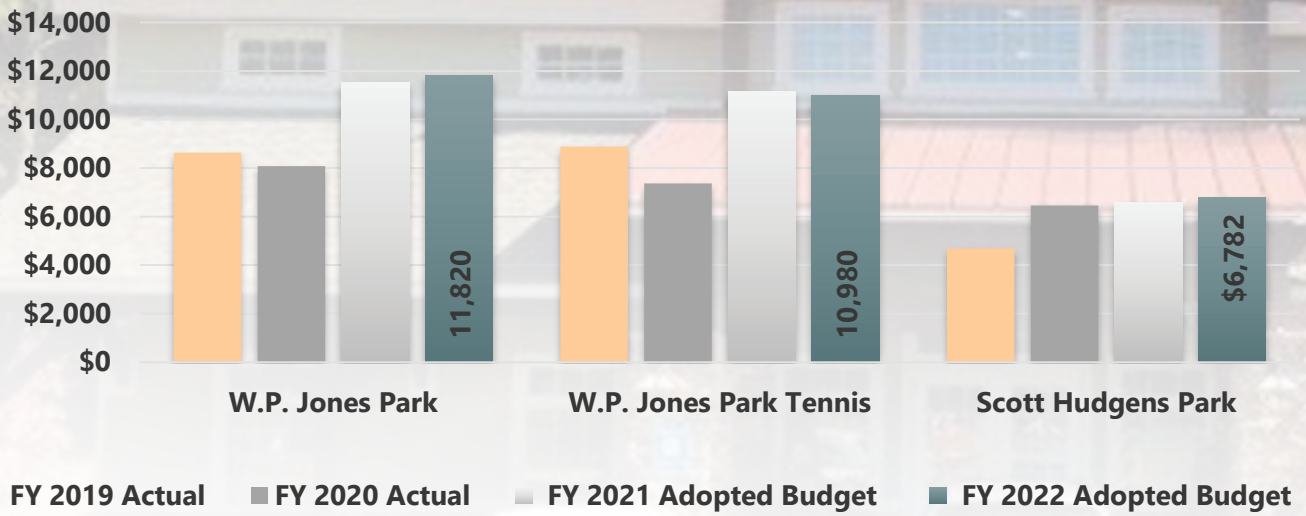
Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 3,640	$ 2,630	$ 3,360	$ -	$ (3,360)*	-100%
Supplies	17,907	16,480	23,184	21,696	(1,488)	-6%
Total:	$ 21,547	$ 19,110	$ 26,544	$ 21,696	$ (4,848)	-18%

* No equipment rental budget for events due to Rogers Bridge reconstruction





W.P. Jones Park & Scott Hudgen Park



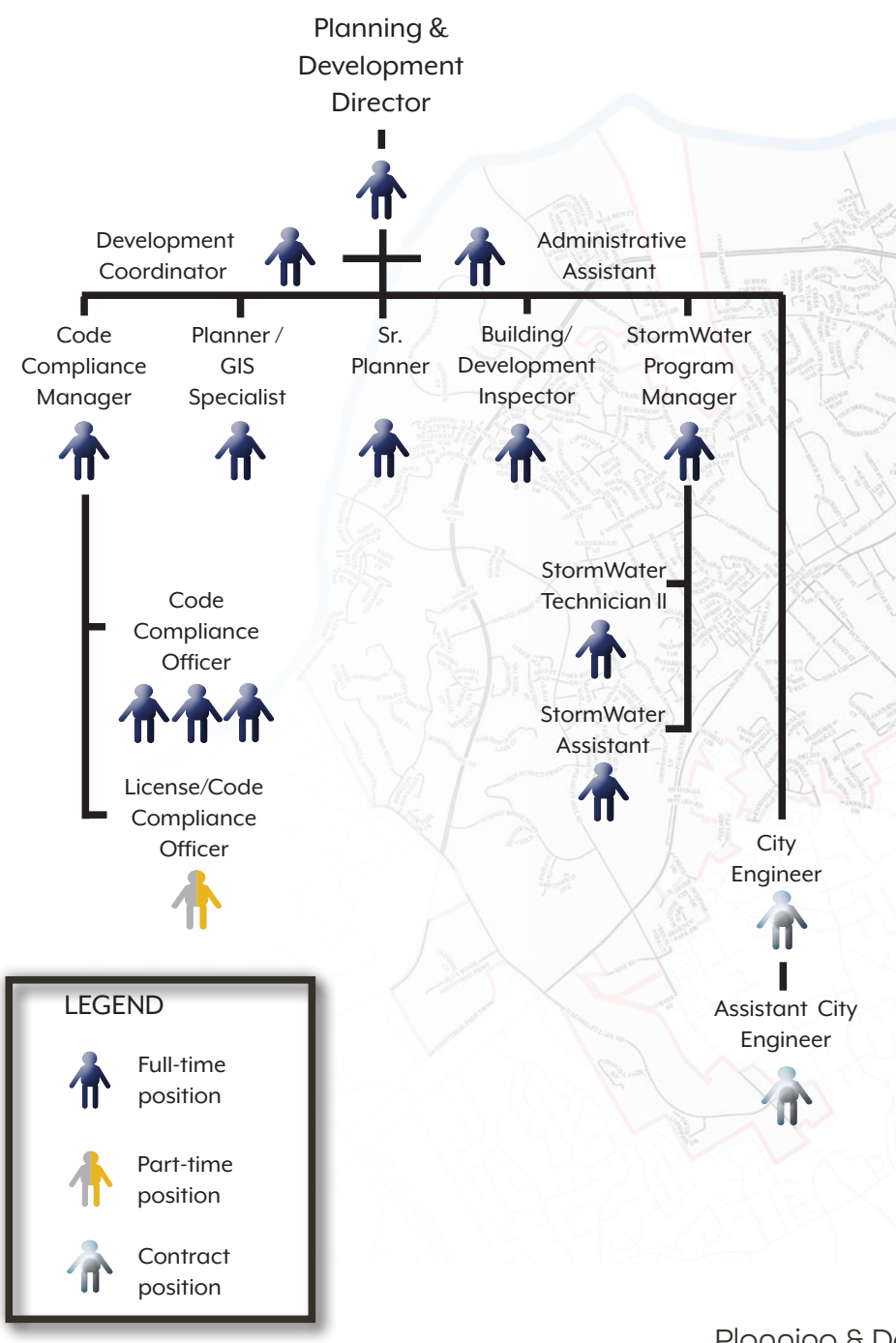
Supplies	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
W.P. Jones Park	$ 8,632	$ 8,078	$ 11,520	$ 11,820	$ 300	3%
W.P. Jones Park Tennis	8,878	7,367	11,160	10,980	(180)	-2%
Scott Hudgens Park	4,686	6,456	6,590	6,782	192	3%
Total	$ 22,196	$ 21,901	$ 29,270	$ 29,582	$ 312	1%

WP JONES PARK LODGE

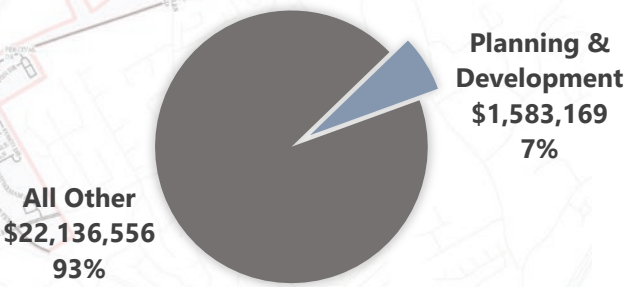




Planning & Development



PORTION OF $24M GENERAL FUND BUDGET



Functions	Includes operations of Planning & Development and Street Lights
Positions	13 full time & 1 part time
Current FY 2021 Budget *	$1,220,819
Adopted FY 2022 Budget *	$1,583,169
Change from PY Budget	$362,350
Notable FY 2022 Budget Items	Added new Code Compliance Officer during budget approvel process $58,860. Budget includes $27,500 for a vehicle for the new Code Compliance Officer. Increased street lights electric budget $31,740 due to additional light being added and lighting cost for new residential development.

* Budget amount does not include Storm Water & Contract positions

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 Enforcement of housing, sign, zoning and environmental regulations

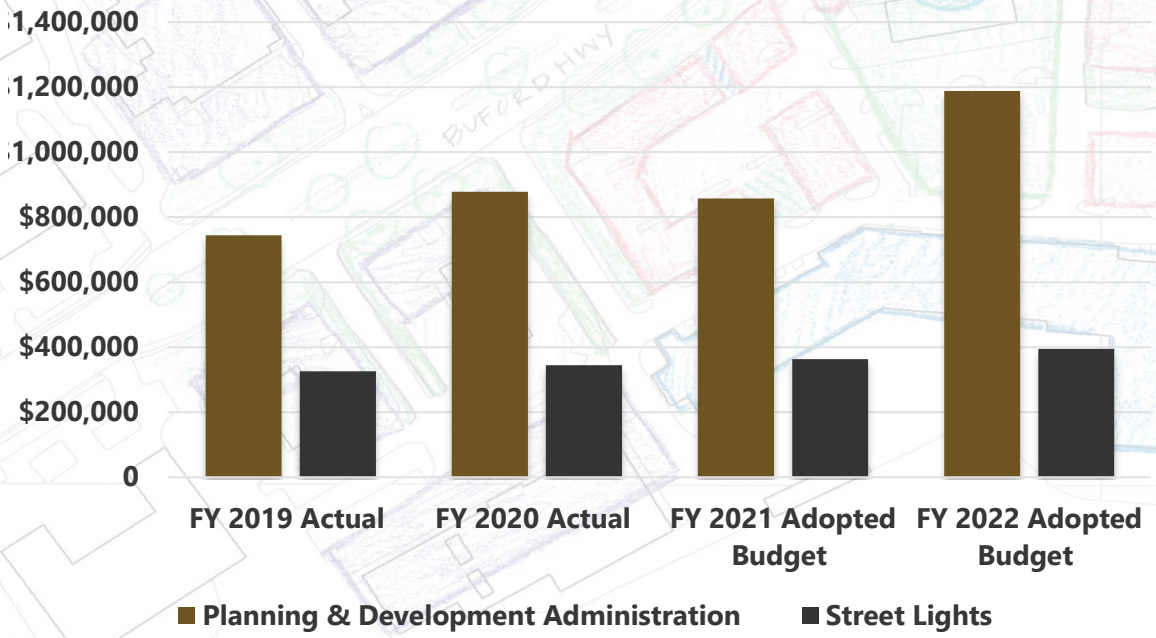
Ongoing Respond to and resolve citizen complaints and inquiries

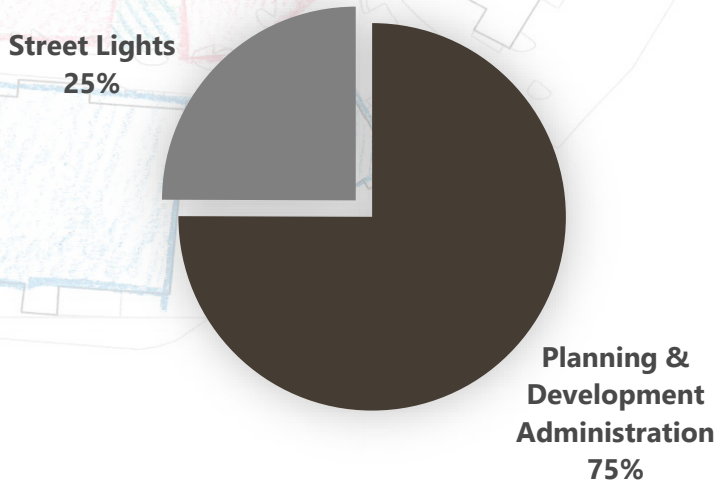
Ongoing	Proactive removal of illegal signs on City's right-of-way
Ongoing	Conduct erosion control and development site inspections
Ongoing	Continue to educate the citizens and businesses about code compliance regulations and issues
FY 2022	Reorganize department staff responsibilities by appointing managers for Code Enforcement and Planning
FY 2022	Identify and neutralize unsafe, uninhabitable and abandoned structures throughout the City based on City's ordinances
FY 2022	Employ outside consultants, as needed, to conduct various inspection at the new large-scale residential development known as "Encore"
FY 2022	Work with Council and other department to develop and enforce ordinances related to large truck & trailer and tractor trailer parking in the City
FY 2022	Reinstitute highly successful Citywide Clean-up and Community Clean-up events



Planning & Development

Expenditures by Function	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Planning & Development Administration	$ 743,857	$ 877,885	$ 857,643	$ 1,188,253	$ 330,610	39%
Street Lights	325,541	344,753	363,176	394,916	31,740	9%
Total:	$ 1,069,398	$ 1,222,638	$ 1,220,819	$ 1,583,169	$ 362,350	30%

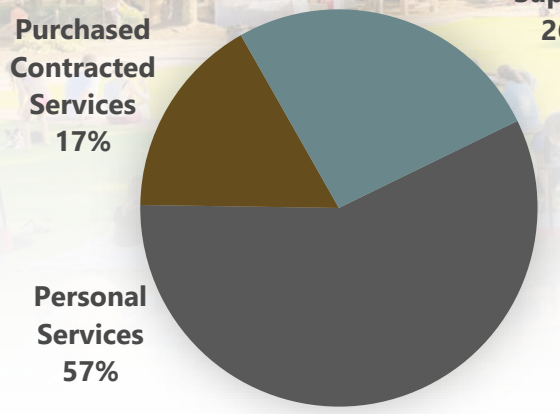


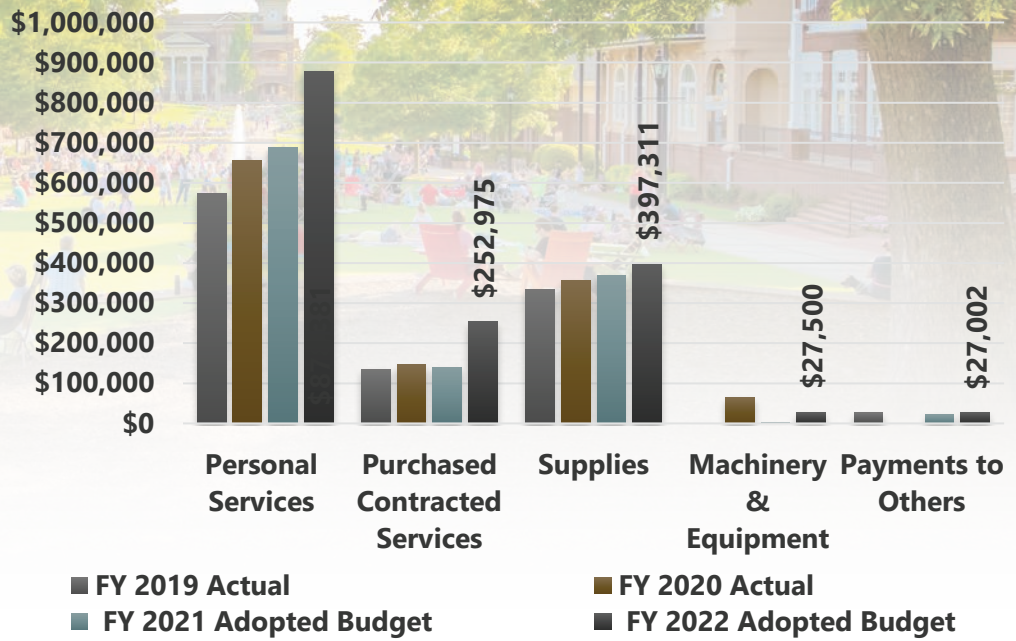


Planning & Development

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 572,978	$ 656,042	$ 688,271	$ 878,381	$ 190,110 *	28%
Purchased Contracted Services	135,437	145,951	139,175	252,975	113,800 **	82%
Supplies	334,709	355,934	368,871	397,311	28,440	8%
Machinery & Equipment	-	64,517	2,500	27,500	25,000 ***	1000%
Payments to Others	26,274	194	22,002	27,002	5,000	23%
Total:	$ 1,069,398	$ 1,222,638	$ 1,220,819	$ 1,583,169	$ 362,350	30%

* Increased budget for a new Code Compliance Manager position, merit increase for employees
** Reflects budget increase for On-call Engineer and Building Official
*** Budget increased for a new truck purchase





Planning & Development



	FY20		FY21		FY22	
Authorized position	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Planning & Development Director	1		1		1	
Senior Planner / Neighborhood Planning	1		1		1	
Building & Development Inspector	1		1		1	
Code Compliance Manager					1	
Code Compliance Officer	3		3		3	
License/Code Compl. Inspector		1		1		1
Administrative Assistant	1		1		1	
Development Coordinator	1		1		1	
GIS Specialist	1		1		1	
Total:	9	1	9	1	10	1

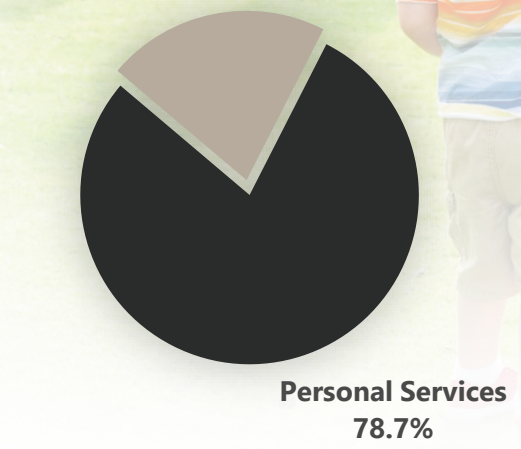
P & D Administration

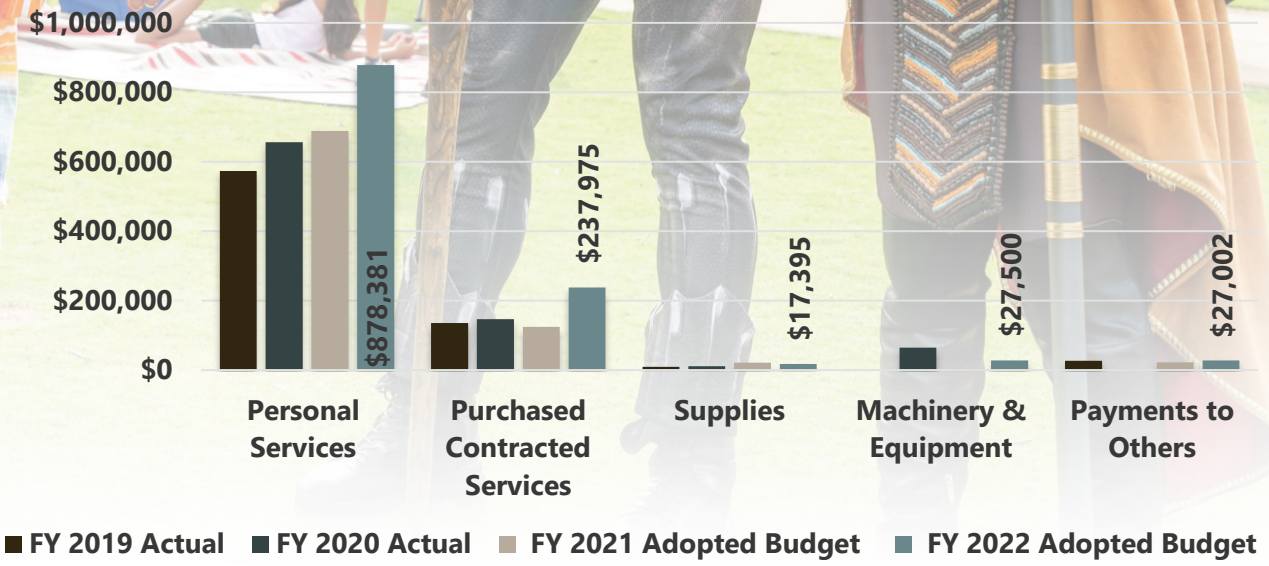
Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 572,978	$ 656,042	$ 688,271	$ 878,381	$ 190,110 *	28%
Purchased Contracted Services	135,437	145,951	124,175	237,975	113,800 **	92%
Supplies	9,168	11,181	20,695	17,395	(3,300)	-16%
Machinery & Equipment	-	64,517	2,500	27,500	25,000 ***	1000%
Payments to Others	26,274	194	22,002	27,002	5,000	23%
Total:	$ 743,857	$ 877,885	$ 857,643	$ 1,188,253	$ 330,610	39%

* Increased budget for a new Code Compliance Manager position, merit increase for employees

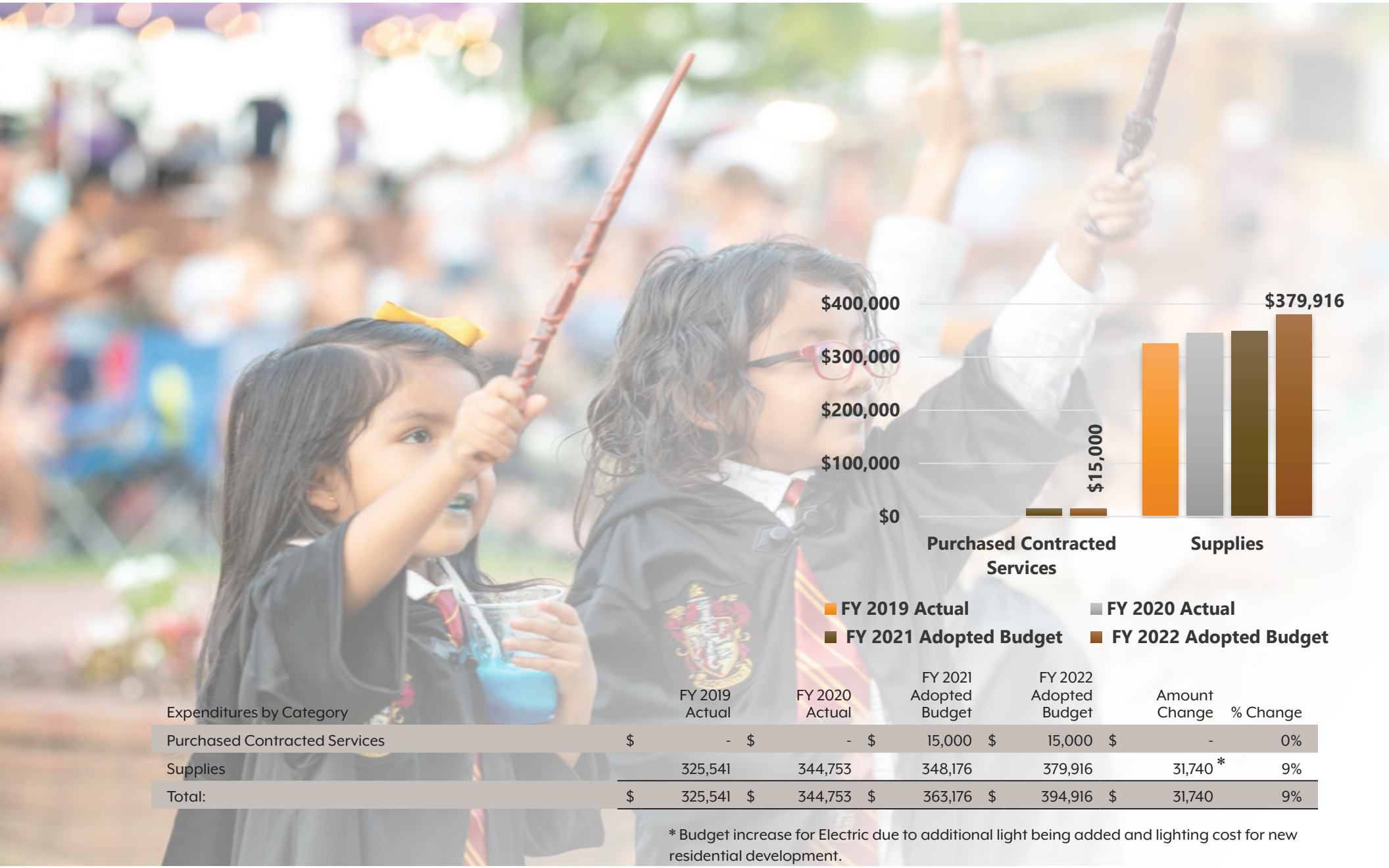
** Increased budget for On-call Engineer and Building Inspector

*** Budget for a new code enforcement truck purchase





Street Lights

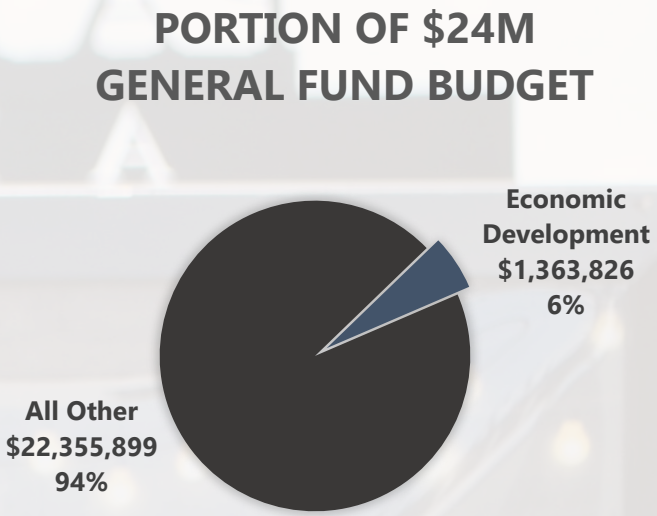


Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ -	$ -	$ 15,000	$ 15,000	$ -	0%
Supplies	325,541	344,753	348,176	379,916	31,740 *	9%
Total:	$ 325,541	$ 344,753	$ 363,176	$ 394,916	$ 31,740	9%

* Budget increase for Electric due to additional light being added and lighting cost for new residential development.

Economic Development & Marketing





Functions	Includes operations of Economic Development and Public Information & Marketing
Positions	7 full time, 1 part time
Current FY 2021 Budget	$1,179,570
Adopted FY 2022 Budget	$1,363,826
Change from PY Budget	$184,256
Notable FY 2022 Budget Items	Add part-time Event Assistant for Public Information & Marketing $28,749. In anticipation of a full event season, the following Public Information/ Marketing budgets were increased: Special Events $42,749, Contract Labor $6,658 Building Maintenance/Cleaning $10,540 and Citywide Promotions $8,575. Increase Economic Development Citywide Promotions budget $12,000 for the design, printing and mailing of new marketing materials.

LEGEND

Full-time position

Part-time position

Economic Development

Mission

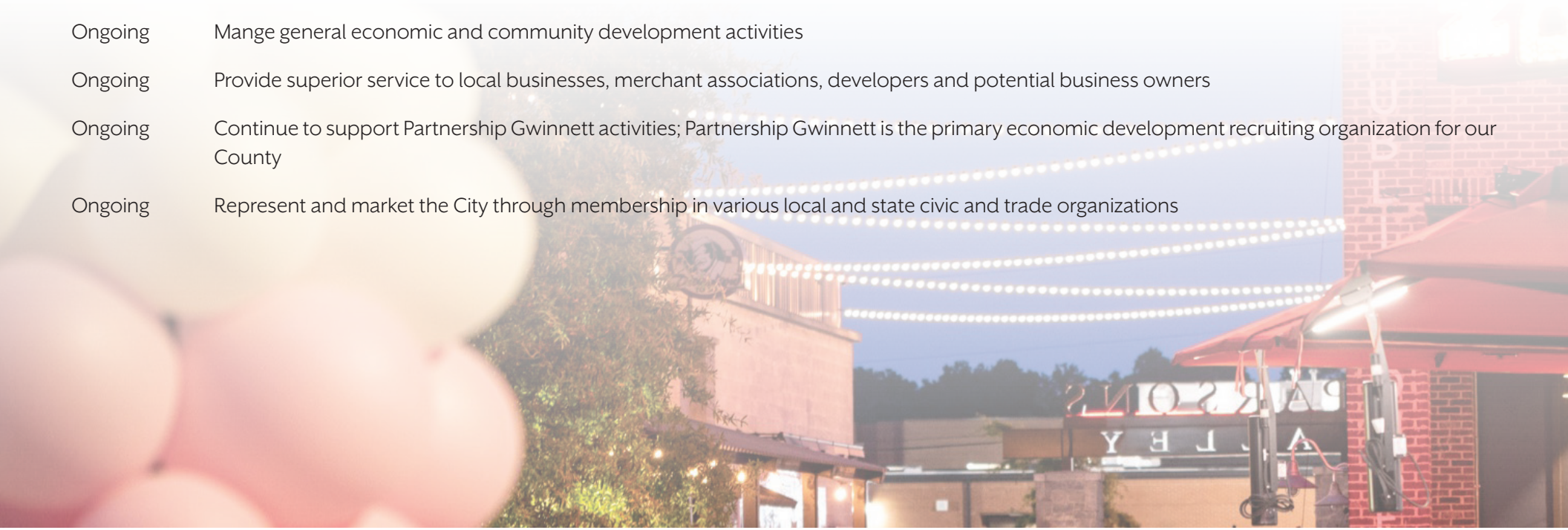
The Economic Development and Public Information & Marketing Department is responsible for promoting an educated, involved and informed citizenry through public relations activities regarding events, activities, services, and projects taking place in the City, through the communication principles of open two-way communication, community participation, proactive outreach in an inclusive process, with a consistent message. This department leads the effort 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 and Public Information & Marketing Department is responsible for a wide variety of projects and activities in addition to its primary responsibility of providing information and promoting the City of Duluth. These activities 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. The department is also charged with 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.

Objectives

Ongoing	Mange general economic and community development activities
Ongoing	Provide superior service to local businesses, merchant associations, developers and potential business owners
Ongoing	Continue to support Partnership Gwinnett activities; Partnership Gwinnett is the primary economic development recruiting organization for our County
Ongoing	Represent and market the City through membership in various local and state civic and trade organizations



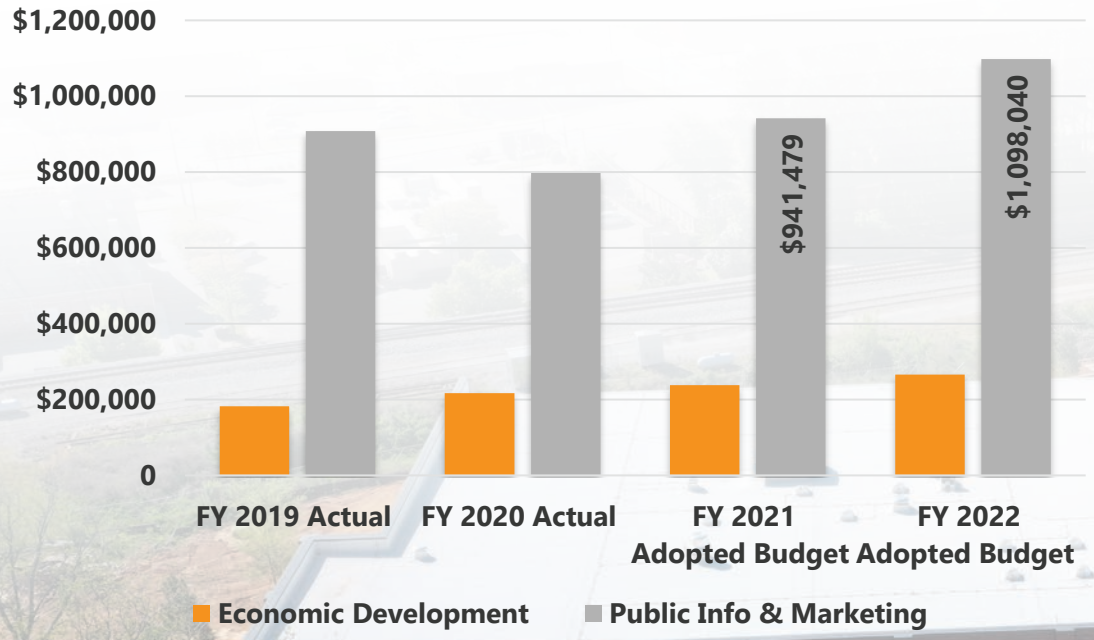
Economic Development

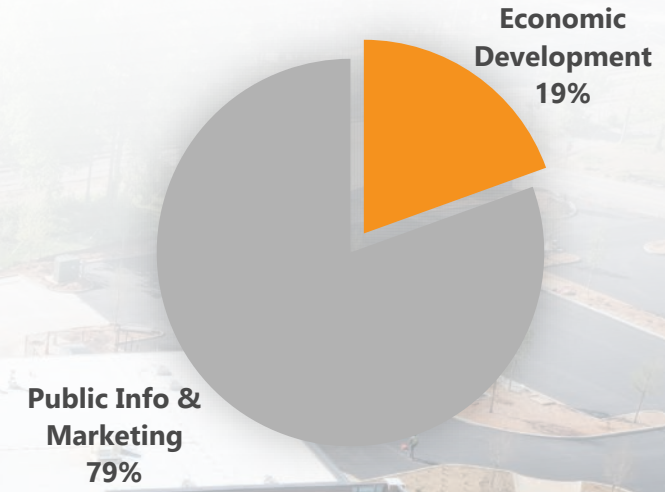
Ongoing	Act as a liaison between the City and the Downtown Development Authority to help support downtown businesses
Ongoing	Manage City's overall message and image-related materials to external audiences
Ongoing	Ensure that information is shared to emphasize open two-way communication that promotes active community participation
Ongoing	Manage 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 2022	Develop plan to optimize the number of food truck at the Fridays N Duluth events, due to the number of new and existing restaurants in the immediate downtown
FY 2022	Re-work events and events budget to emphases small, but more frequent events and performances, rather than big one time events
FY 2022	Assist in negations between developer and City to locate a second 300+-apartment community in the downtown Buford Highway corridor
FY 2022	Continue working with the Downtown Development Authority to implement the "Undeniably" Downtown Duluth promotional campaign to promote activities and business
FY 2022	Work closely with Public Information/Marketing Department to develop marketing campaigns for downtown events
FY 2022	Monitor inventory of available office, retail and industrial lease spacing in order to assist business in locating in Duluth



Economic Development & Marketing

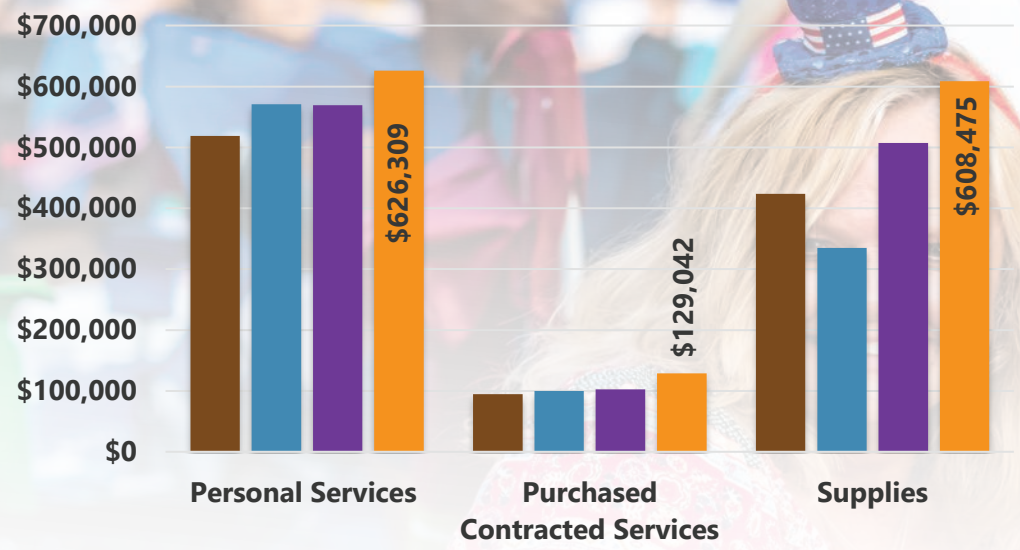
Expenditures by Function	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Economic Development	$ 182,672	$ 216,948	$ 238,091	$ 265,786	$ 27,695	12%
Public Info & Marketing	907,610	797,802	941,479	1,098,040	156,561	17%
Total:	$ 1,090,282	$ 1,014,750	$ 1,179,570	$ 1,363,826	$ 184,256	16%

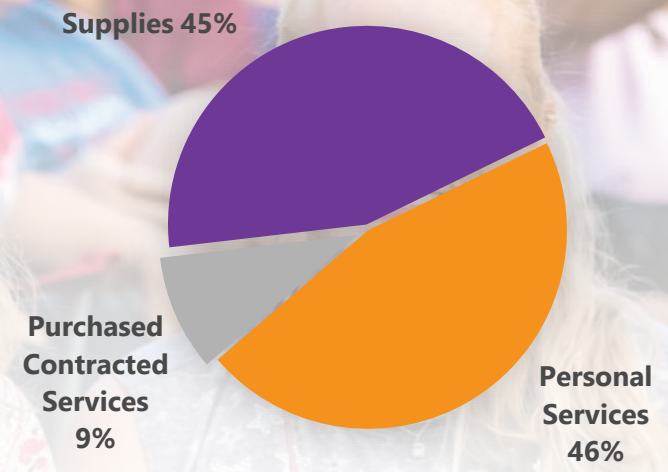




Economic Development & Marketing

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 518,936	$ 570,920	$ 569,392	$ 626,309	$ 56,917	10%
Purchased Contracted Services	94,856	99,757	102,745	129,042	26,297	26%
Supplies	423,484	334,809	507,433	608,475	101,042	20%
Machinery & Equipment	53,006	9,264	-	-	-	NA
Total:	$ 1,090,282	$ 1,014,750	$ 1,179,570	$ 1,363,826	$ 184,256	16%





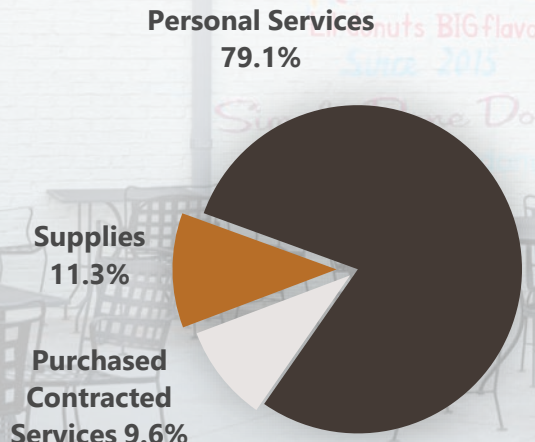
FY 2019 Actual
FY 2020 Actual
FY 2021 Adopted Budget
FY 2022 Adopted Budget

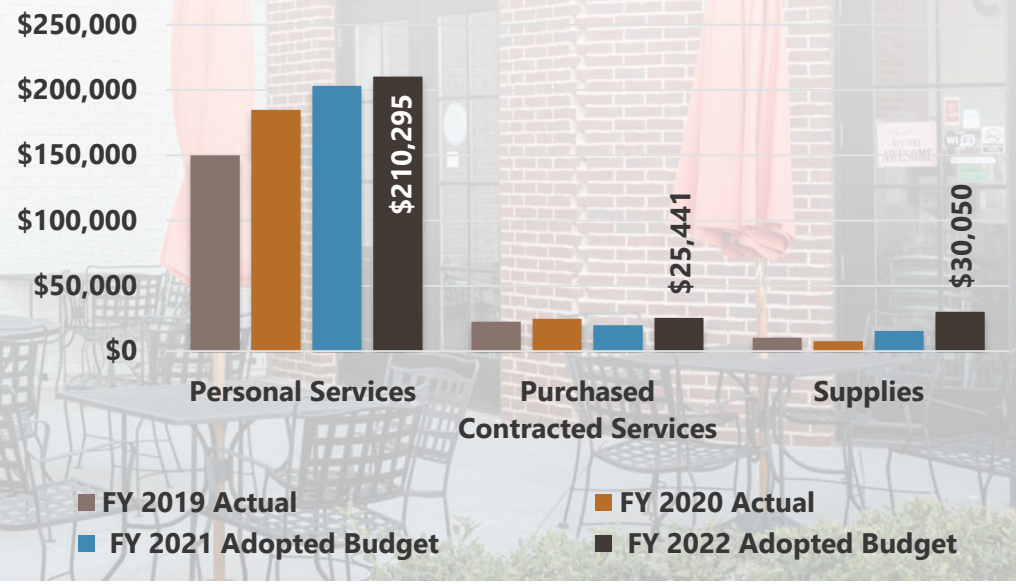
Economic Development

Authorized position	FY20 Full Time	FY20 Part-Time	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time
Economic Development Director	1		1		1	
Economic Development Specialist	1		1		1	
Total Economic Development:	2	0	2	0	2	0

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 149,995	$ 184,675	$ 203,064	$ 210,295	$ 7,231	4%
Purchased Contracted Services	22,396	24,659	19,727	25,441	5,714 *	29%
Supplies	10,281	7,614	15,300	30,050	14,750 **	96%
Total:	$ 182,672	$ 216,948	$ 238,091	$ 265,786	$ 27,695	12%

* Reflects increased due for Partnership Gwinnett
** Increased budget for Citywide promotions



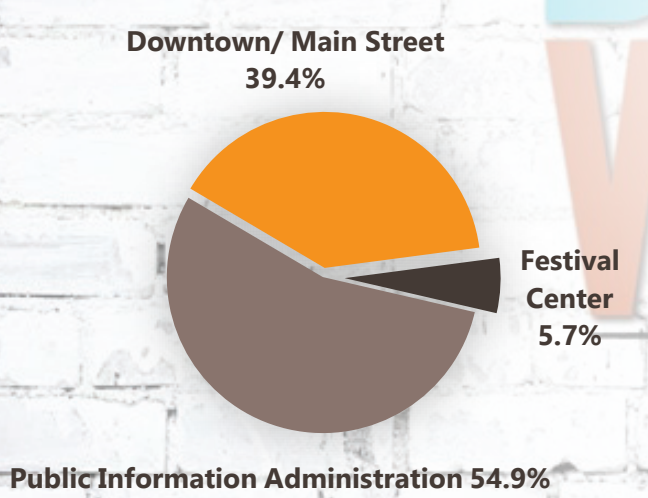


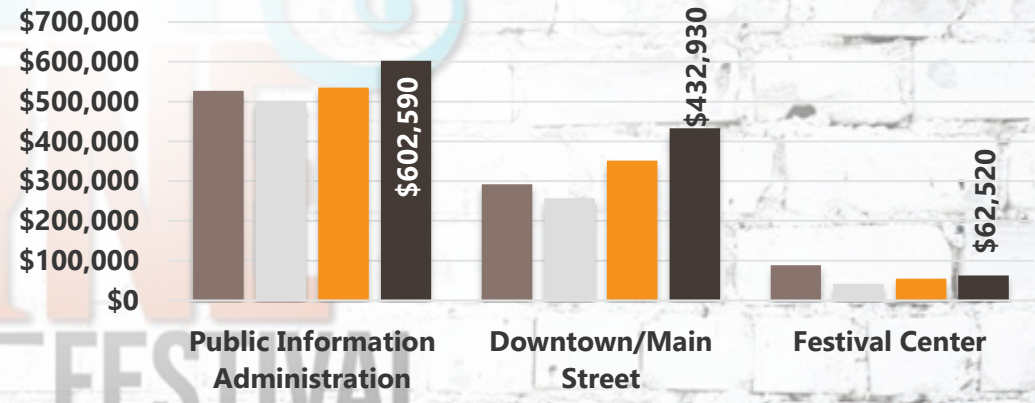

Talk Derby
to Me
Duluth
2021 EVEN
JUNE
4 Fridays-N-Duluth
4 Flicks on the Bricks (Black Panther)
11 Fridays-N-Duluth
18 Fridays-N-Duluth
19 Summer Stage Concert feat. Broadway's Rock of Ages Band
24 Duluth Farmers Market
25 Block Party on Main (Dog Days of Summer)
JULY
AUGUST
6 Fridays-N-Duluth
6 Flicks on the Bricks (Harry Potter and the Sorcerer's Stone)
13 Fridays-N-Duluth
20 Fridays-N-Duluth
21 Summer Stage Concert feat. Uptown Funk
27 Block Party on Main (International Night)
SEPTEMBER
3 Fridays-N-Duluth

Expenditures by Function	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Public Information Administration	$ 526,892	$ 499,369	$ 535,294	$ 602,590	$ 67,296 *	13%
Downtown/Main Street	291,957	256,921	351,825	432,930	81,105 **	23%
Festival Center	88,761	41,512	54,360	62,520	8,160	15%
Total:	$ 907,610	$ 797,802	$ 941,479	$ 1,098,040	$ 156,561	17%

* Budget increase mainly due to a Part time position added & Seasonal/Temporary position for events

** Increased budget for Fireworks/Concerts & Events



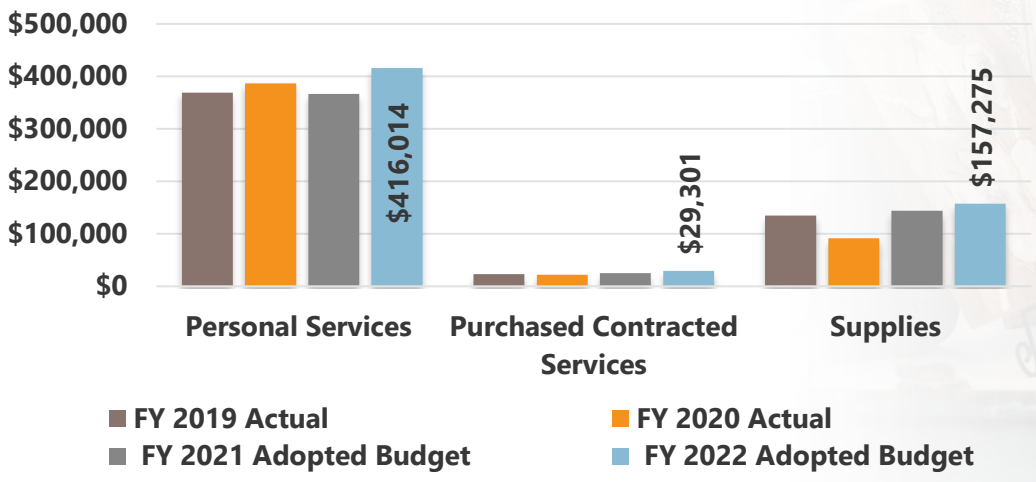


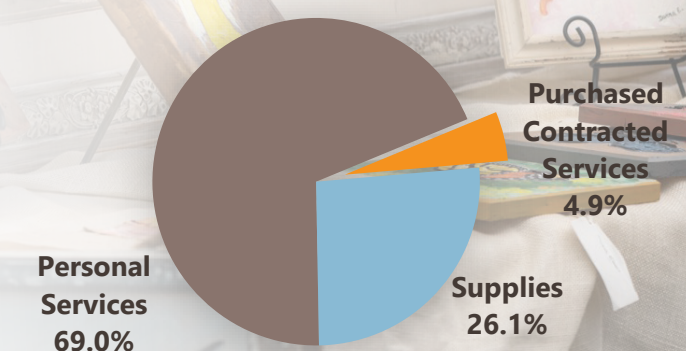
Economic Development & Marketing
Public Information & Marketing

	FY20		FY21		FY22	
Authorized position	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Info & Marketing Manager	1		1		1	
Senior Marketing Coordinator	1		1		1	
Events Coordinator	2		1		1	
FESTIVAL CENTER COORDINATOR			1		1	
Marketing Maint Worker II	1		1		1	
Event Assistant *						1
Total:	5	0	5	0	5	1

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 368,941	$ 386,245	$ 366,328	$ 416,014	$ 49,686*	14%
Purchased Contracted Services	23,026	21,843	24,966	29,301	4,335	17%
Supplies	134,925	91,281	144,000	157,275	13,275	9%
Total:	$ 526,892	$ 499,369	$ 535,294	$ 602,590	$ 67,296	13%

* Budget increased for a Part time position added & Seasonal/ Temporary position for events



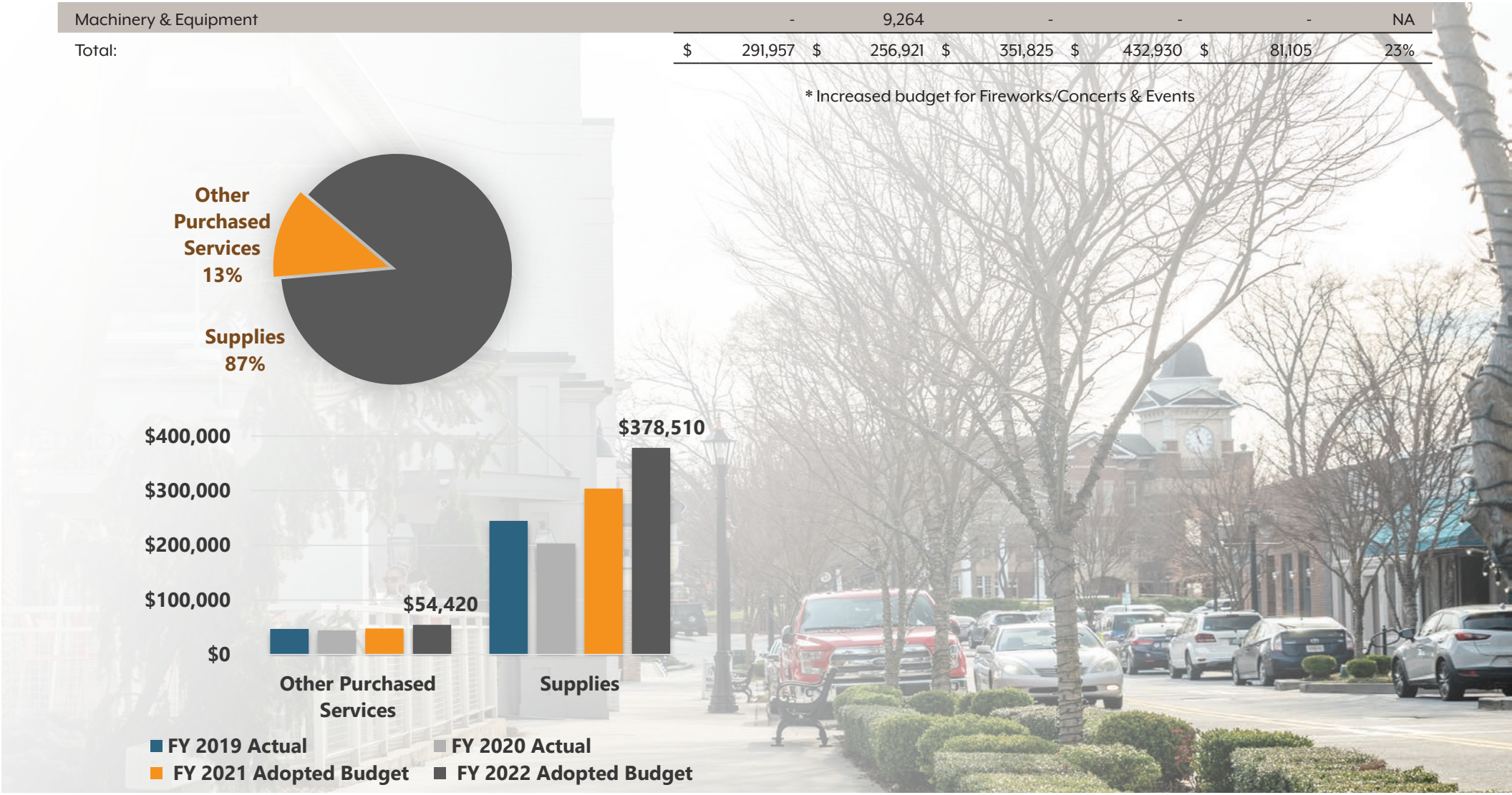


Economic Development & Marketing

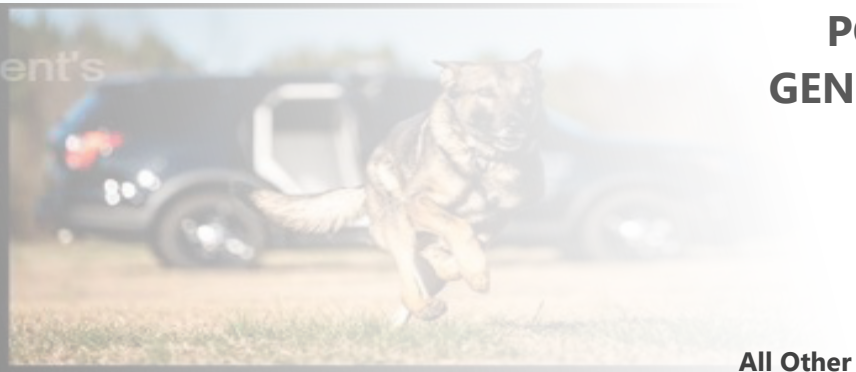
DownTown Main Street

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Other Purchased Services	$ 47,047	$ 44,387	$ 47,712	$ 54,420	$ 6,708	14%
Supplies	244,910	203,270	304,113	378,510	74,397 *	24%
Machinery & Equipment	-	9,264	-	-	-	NA
Total:	$ 291,957	$ 256,921	$ 351,825	$ 432,930	$ 81,105	23%

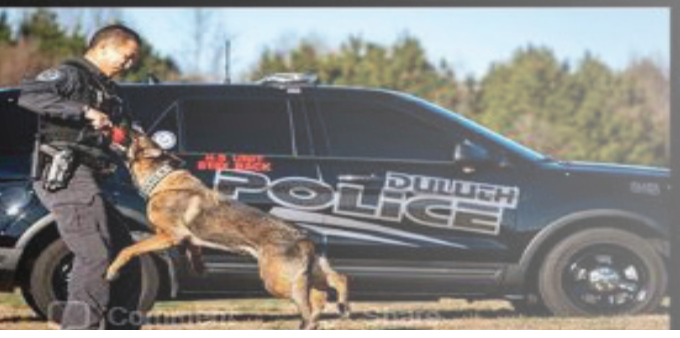
* Increased budget for Fireworks/Concerts & Events

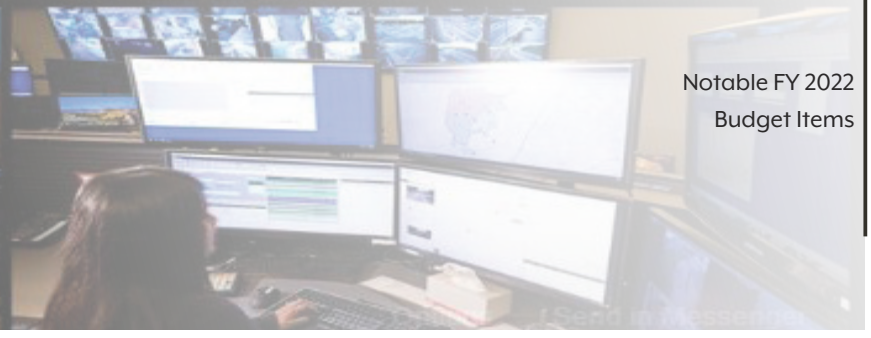




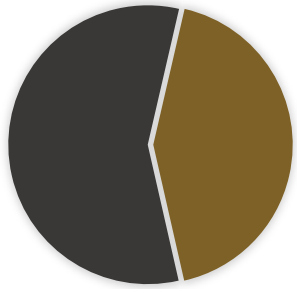








PORTION OF $24M GENERAL FUND BUDGET



Functions	Includes the operations of Police Administration, Criminal Investigation, Police Support Services, Dispatch, Uniform, and Vehicle Maintenance
Positions	83 full time and 7 part time
Current FY 2021 Budget	$9,183,462
Adopted FY 2022 Budget	$10,158,474
Change from PY Budget	$975,012
Notable FY 2022 Budget Items	The budget include funding for 3 authorized, but vacant positions as a result of COVID-19. The department budget also includes $289,800 for 3 new police officer positions. $7,325 budget increase for increase participation in Citizen Police Academy's. Completed dispatch console upgrade removing $104,285 from budget.

Click here to see Police Dept. Organization chart

Mission

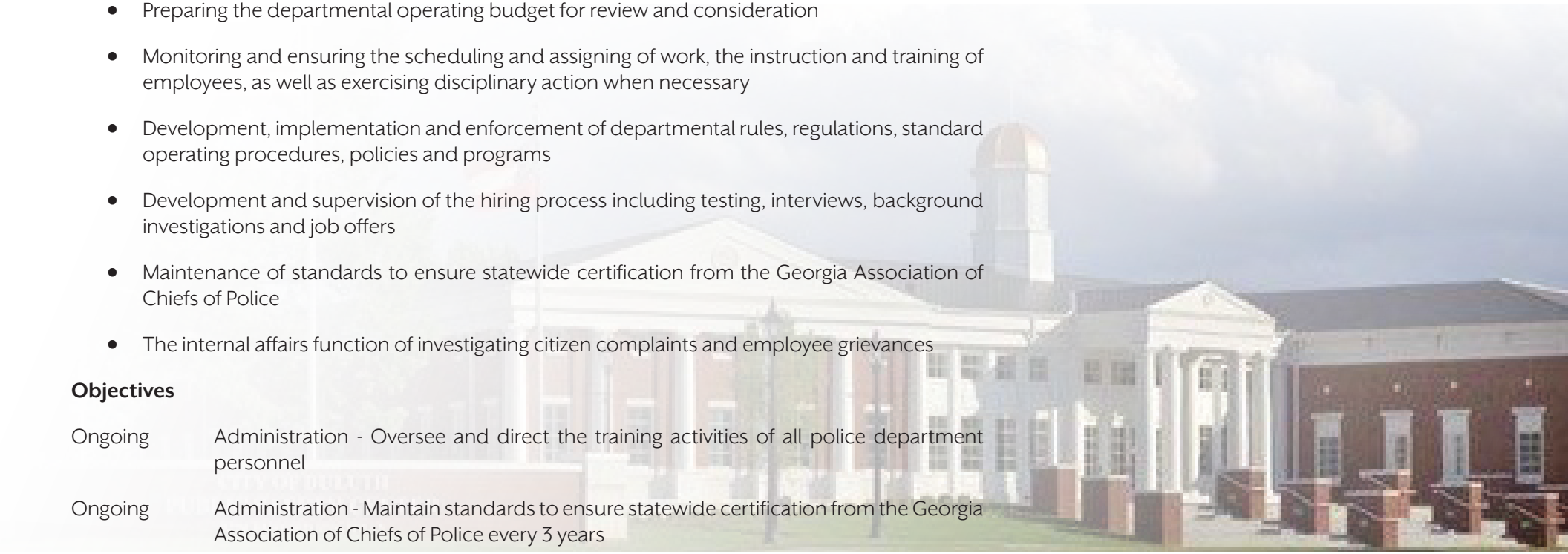
The Duluth Police Department is committed to enhancing the quality of life for our citizens by protecting and serving our public with fairness, courtesy, and respect. The department is committed to providing professional services through aggressive law enforcement, including vigorous enforcement of traffic laws and zero-tolerance for all crime, education of the public and creating partnerships with the community. The department includes the following divisions: Police Administration Division, Criminal Investigation Division, Dispatching Division, Support Services Division, Uniform Division and Vehicle Maintenance Division.

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, Dispatching Division and Vehicle Maintenance 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 department prides its self on being able to serve all facets of police operations, while maintain the highest standards

The Police Administration functions include:

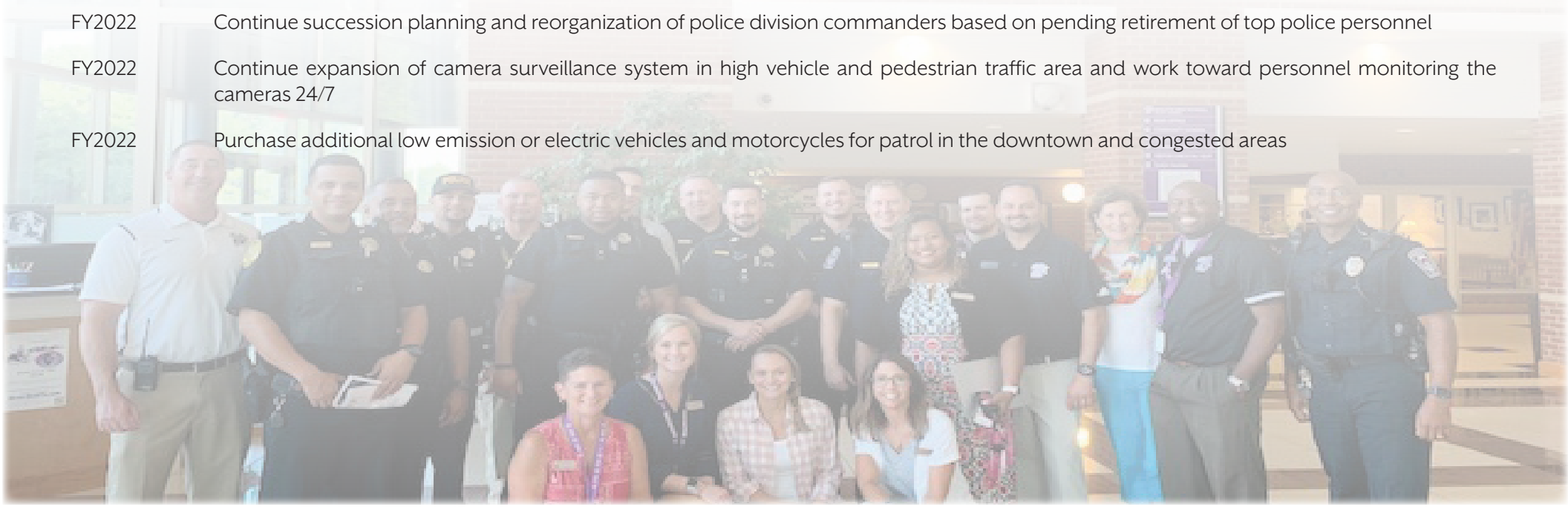
- Preparing the departmental operating budget for review and consideration
- Monitoring and ensuring the scheduling and assigning of work, the instruction and training of employees, as well as exercising disciplinary action when necessary
- Development, implementation and enforcement of departmental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



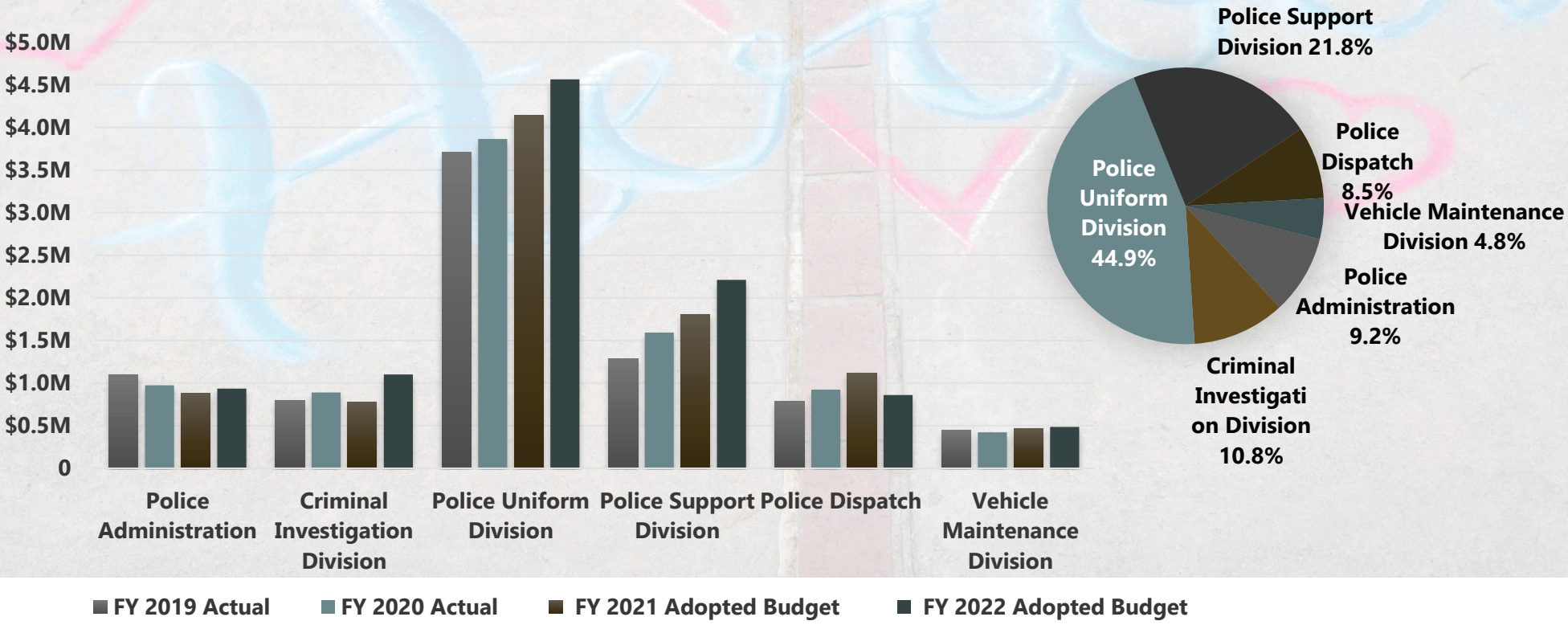
Objectives

Ongoing	Administration - Oversee and direct the training activities of all police department personnel
Ongoing	Administration - Maintain standards to ensure statewide certification from the Georgia Association of Chiefs of Police every 3 years

Ongoing	Criminal Investigation Division - 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	Dispatch - Answer all emergency and non-emergency call on a professional and courteous manner
Ongoing	Support Services - Ensure the safety and security of all visitors and court staff during open court sessions through proper screening and monitoring
Ongoing	Support Services - 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
Ongoing	Uniform - Have a highly visible presence through patrols to improve the quality of life for citizens, businesses and the public
Ongoing	Uniform - Prevent and deter crime through constant patrol, crime suppression and traffic enforcement
Ongoing	Vehicle Maintenance - Ensure that all police vehicle are maintained and repaired according to manufacturer's schedule and department guidelines
FY2022	Continue succession planning and reorganization of police division commanders based on pending retirement of top police personnel
FY2022	Continue expansion of camera surveillance system in high vehicle and pedestrian traffic area and work toward personnel monitoring the cameras 24/7
FY2022	Purchase additional low emission or electric vehicles and motorcycles for patrol in the downtown and congested areas

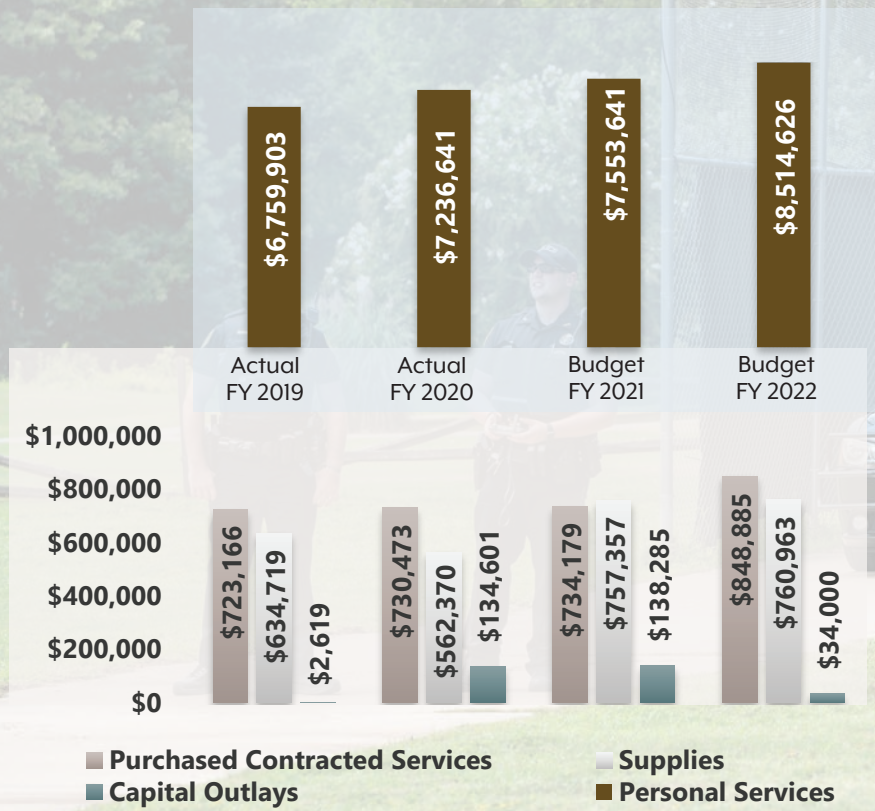


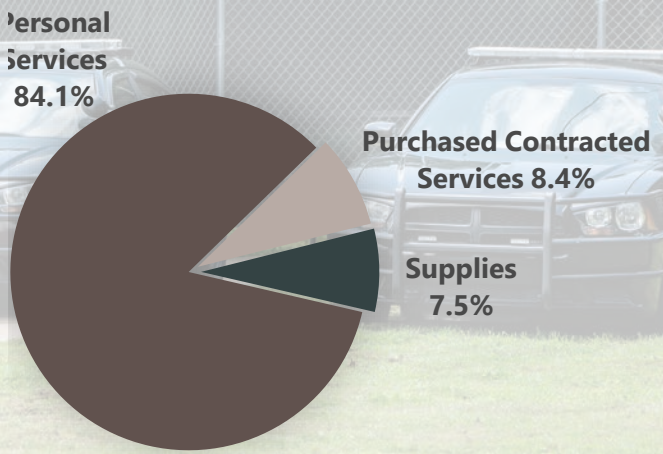
Expenditures by Function	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Police Administration	$ 1,099,530	$ 973,463	$ 876,647	$ 936,610	$ 59,963	7%
Criminal Investigation Division	799,818	888,586	773,851	1,101,143	327,292	42%
Police Uniform Division	3,711,916	3,864,396	4,140,987	4,564,872	423,885	10%
Police Support Division	1,282,188	1,592,024	1,806,084	2,210,354	404,270	22%
Police Dispatch	784,791	923,645	1,118,553	859,197	(259,356)	-23%
Vehicle Maintenance Division	442,164	421,971	467,340	486,298	18,958	4%
Total:	$ 8,120,407	$ 8,664,085	$ 9,183,462	$ 10,158,474	$ 975,012	11%



Public Safety

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 6,759,903	$ 7,236,641	$ 7,553,641	$ 8,514,626	$ 960,985	13%
Purchased Contracted Services	723,166	730,473	734,179	848,885	114,706	16%
Supplies	634,719	562,370	757,357	760,963	3,606	0%
Capital Outlays	2,619	134,601	138,285	34,000	(104,285)	-75%
Total:	$ 8,120,407	$ 8,664,085	$ 9,183,462	$ 10,158,474	$ 975,012	11%

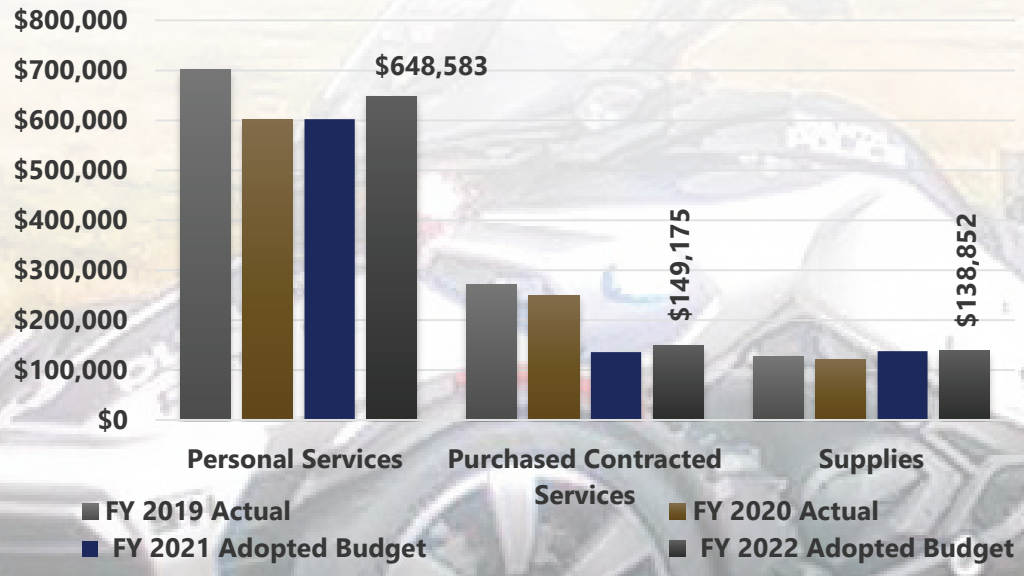


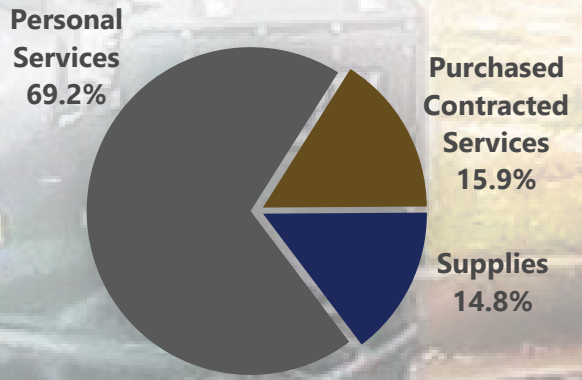


	FY20		FY21		FY22	
Police Administration	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Chief of Police	1		1		1	
Deputy Chief of Police	1		1		1	
Police Major	1		1		1	
Administrative Assistant	1		1		1	
Purchasing Technician	1		1		1	
Total:	5	0	5	0	5	0

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 702,016	$ 602,546	$ 602,380	$ 648,583	$ 46,203 *	8%
Purchased Contracted Services	271,378	249,588	136,277	149,175	12,898	9%
Supplies	126,136	121,329	137,990	138,852	862	1%
Total	$ 1,099,530	$ 973,463	$ 876,647	$ 936,610	$ 59,963	7%

* Budget includes a retiring employee's vacation payouts



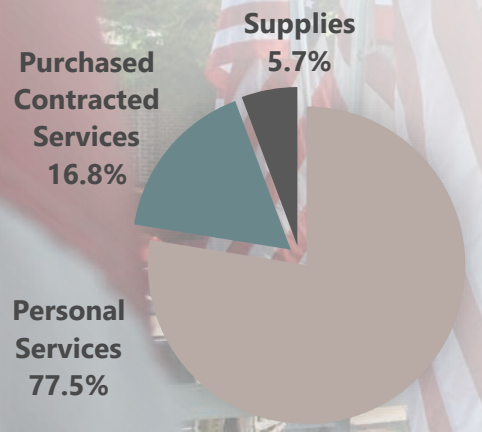


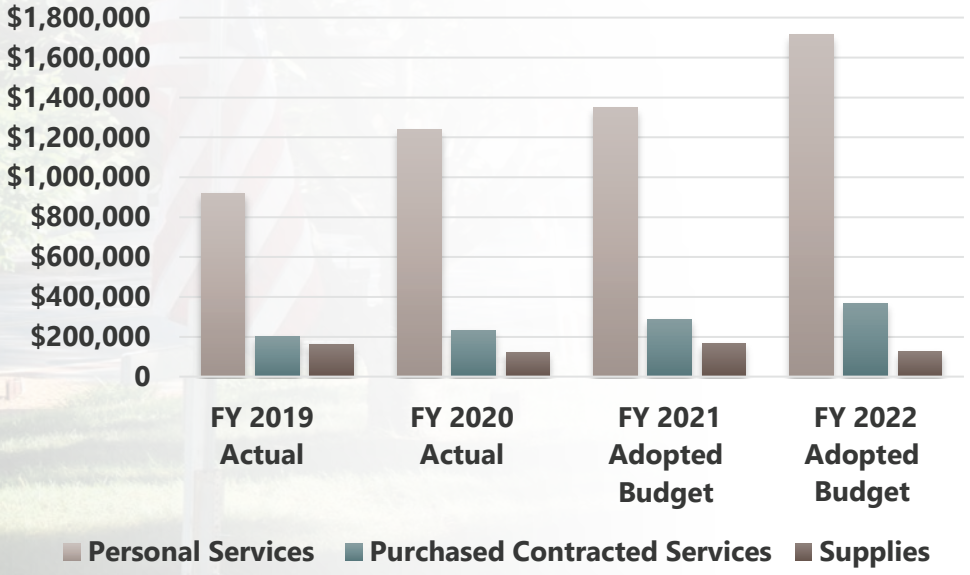
	FY20		FY21		FY22	
Police Support Services	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Captain	1		1		1	
Lieutenant	1		1		1	
Sergeant	1		1		1	
Corporal	1				1	
Master Police Officer	1		1			
Police Records Supervisor	1		1		1	
Police Records Technician		2		2		2
Police Senior Records Technician	2		2		2	
Building Maintenance Technician	1		1		2	
Crime Scene/Evidence Technician III	1		1		1	
Crime Scene/Evidence Technician II					1	
Crime Scene/Evidence Technician I			1			
Crime Analyst/Social Media Coordinator	1		1		1	
Fleet Assistant	1		1		1	
Camera Monitoring Technician	1		1		3	1
Court Bailiff		4		4		4
Total Police Support Services:	13	6	13	6	16	7



Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 917,814	$ 1,236,875	$ 1,347,716	$ 1,714,080	$ 366,364 *	27%
Purchased Contracted Services	201,039	232,801	289,724	370,304	80,580 **	28%
Supplies	163,335	122,348	168,644	125,970	(42,674) ***	-25%
Total:	$ 1,282,188	$ 1,592,024	$ 1,806,084	$ 2,210,354	$ 404,270	22%

* Budget increase for 1 part time and 2 full time positions transferred from Dispatch and a full time position from CID
** Reflects budget increase for support agreement
***Budget decrease for Computer upgrades





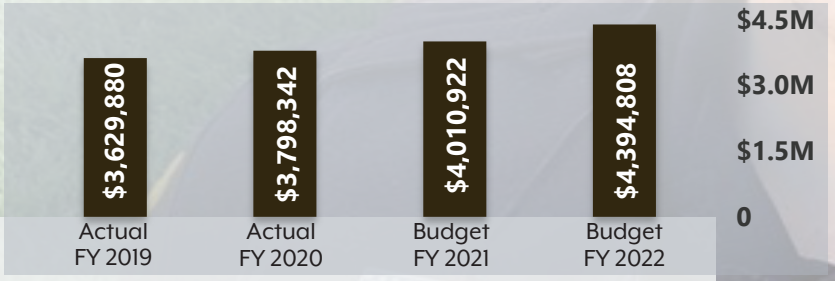
Police Uniform Division

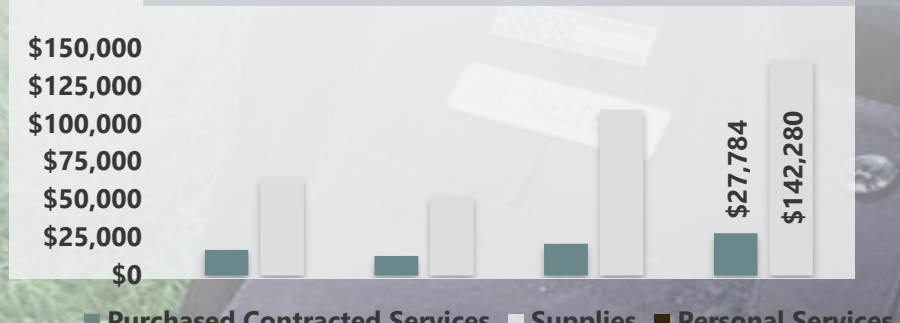
AUTHORIZED POSITION	FY20 Full Time	FY20 Part-Time	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time
Captain	1		1		1	
Lieutenant	1		1		1	
Sergeant	5		5		5	
Corporal	6		6		5	
Patrol Officer	28		28		32	
Total:	41	0	41	0	44	0

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 3,629,880	$ 3,798,342	$ 4,010,922	$ 4,394,808	$ 383,886 *	10%
Purchased Contracted Services	16,795	12,958	20,805	27,784	6,979	34%
Supplies	65,241	53,096	109,260	142,280	33,020 **	30%
Total:	$ 3,711,916	$ 3,864,396	$ 4,140,987	$ 4,564,872	$ 423,885	10%

* Includes three full time positions added

** Increased budget for K-9 supplies and Police equipment





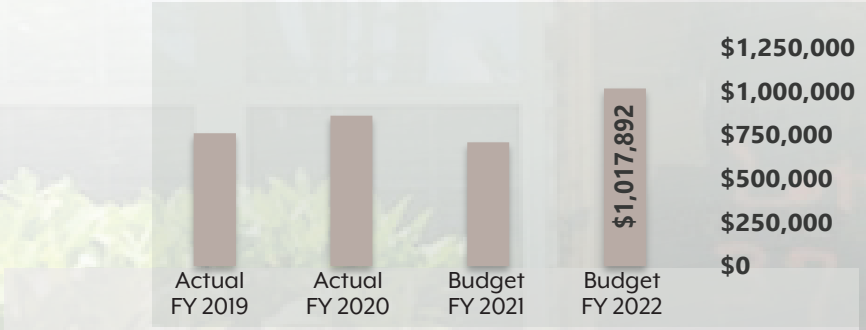


Police Criminal Investigation

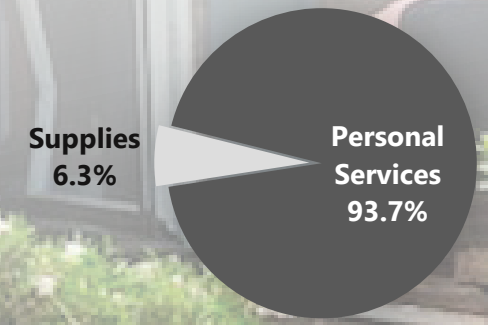
	FY20		FY21		FY22	
AUTHORIZED POSITION	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Captain	1		1		1	
Lieutenant	1		1		1	
Sergeant	1					
Police Officer	7		8		7	
Total:	10	0	10	0	9	0

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 761,380	$ 862,510	$ 709,948	$ 1,017,892	$ 307,944 *	43%
Purchased Contracted Services	1,157	3,254	6,840	14,540	7,700	113%
Supplies	37,281	22,822	57,063	68,711	11,648	20%
Total	$ 799,818	$ 888,586	$ 773,851	$ 1,101,143	$ 327,292	42%

* Includes funding for 3 authorized, but vacant full time positions due to COVID-19





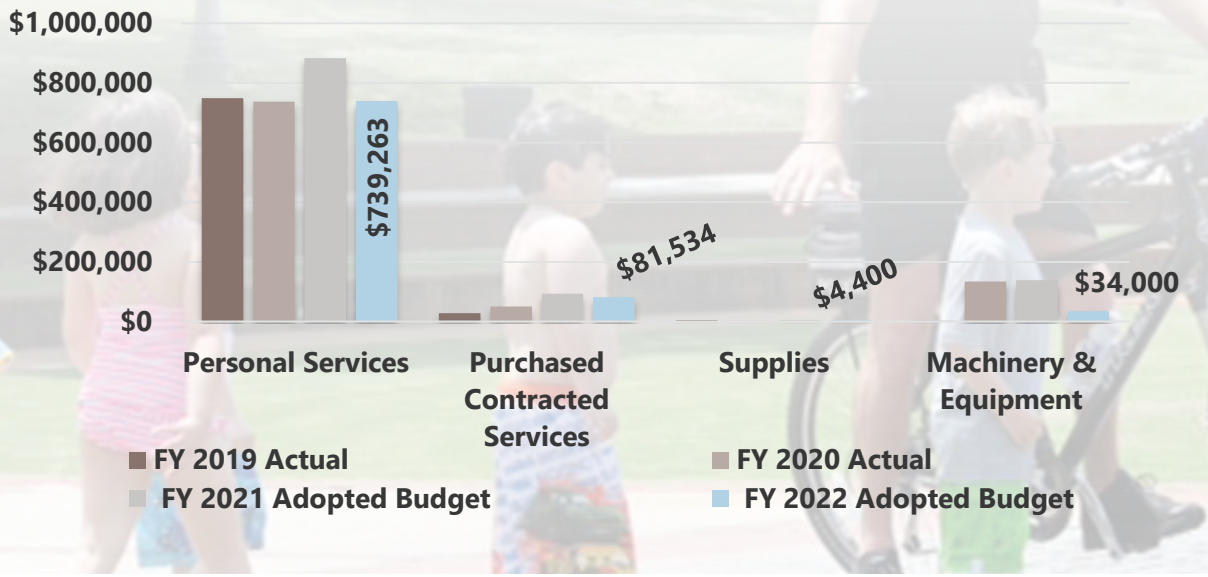


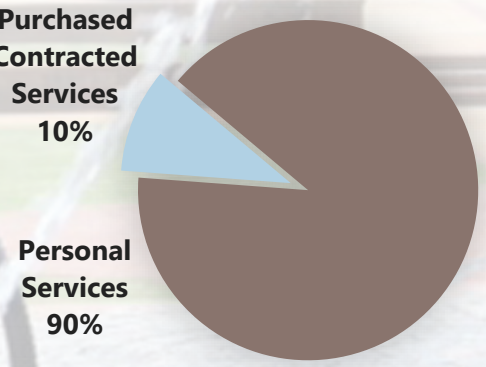
AUTHORIZED POSITION	FY20 Full Time	FY20 Part-Time	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time
Communication Supervisor	1		1		1	
Senior Communications Officer	7	1	7	1	8	
Communications Officer	3		3			
Total:	11	1	11	1	9	0

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 748,813	$ 736,368	$ 882,675	$ 739,263	$ (143,412) *	-16%
Purchased Contracted Services	28,486	50,630	93,193	81,534	(11,659)	-13%
Supplies	4,873	2,046	4,400	4,400	-	0%
Machinery & Equipment	2,619	134,601	138,285	34,000	(104,285) **	-75%
Total:	$ 784,791	$ 923,645	$ 1,118,553	$ 859,197	$ (259,356)	-23%

* Budget decrease mainly due to transfer of two full time and a part time positions to Police Support Services

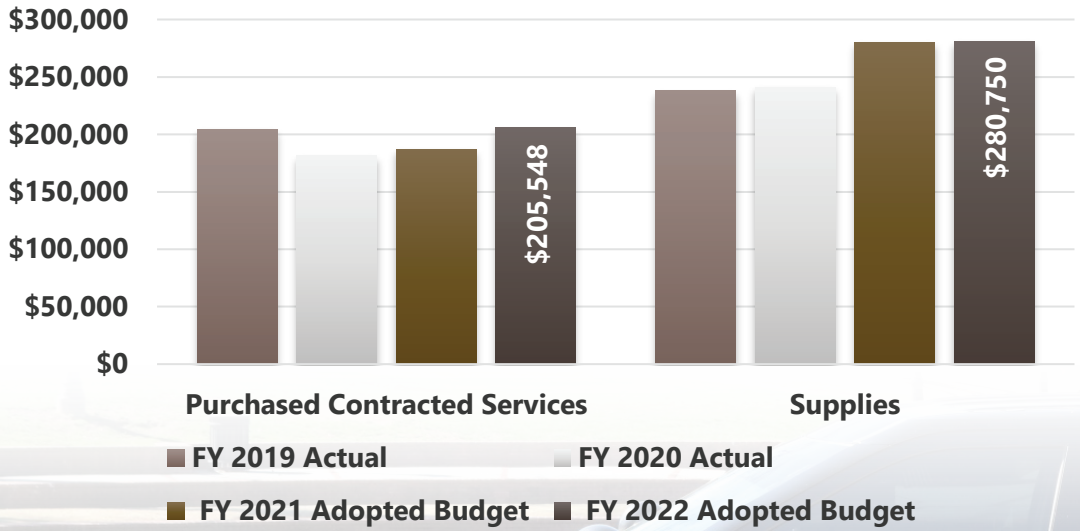
** Reflects Completion of dispatch console upgrade - removing $104,285 from budget.

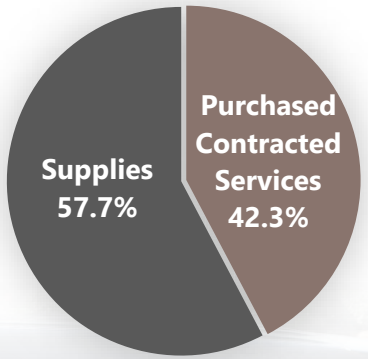




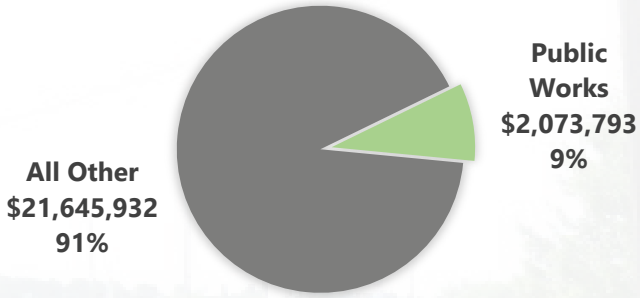
Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 204,311	$ 181,242	$ 187,340	$ 205,548	$ 18,208 *	10%
Supplies	237,853	240,729	280,000	280,750	750	0%
Total:	$ 442,164	$ 421,971	$ 467,340	$ 486,298	$ 18,958	4%

* Reflects budget increase for Vehicle Repairs/Maintenance

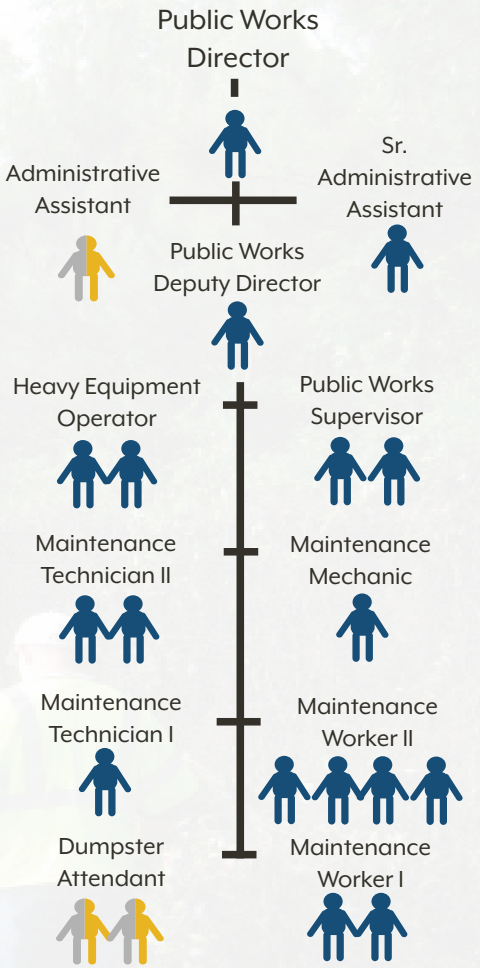




PORTION OF $24M GENERAL FUND BUDGET



Functions	Includes the operations of Public Works Administration, Community Enhancement, and Citywide Building/Property Maintenance
Positions	17 full time and 3 part time
Current FY 2021 Budget	$1,710,110
Adopted FY 2022 Budget	$2,073,793
Change from PY Budget	$363,683
Notable FY 2022 Budget Items	Restored funding for authorized but vacant Maintenance Worker II position. Added Maintenance Worker I positions, $68,400 during budget approval process. Budget includes $66,317 for Seasonal/ Temporary workers for city-wide trash pick-up due to loss of County prision labor and $70,000 for the purchase of 2 single cab trucks with utility bodies.





Public Works

Mission

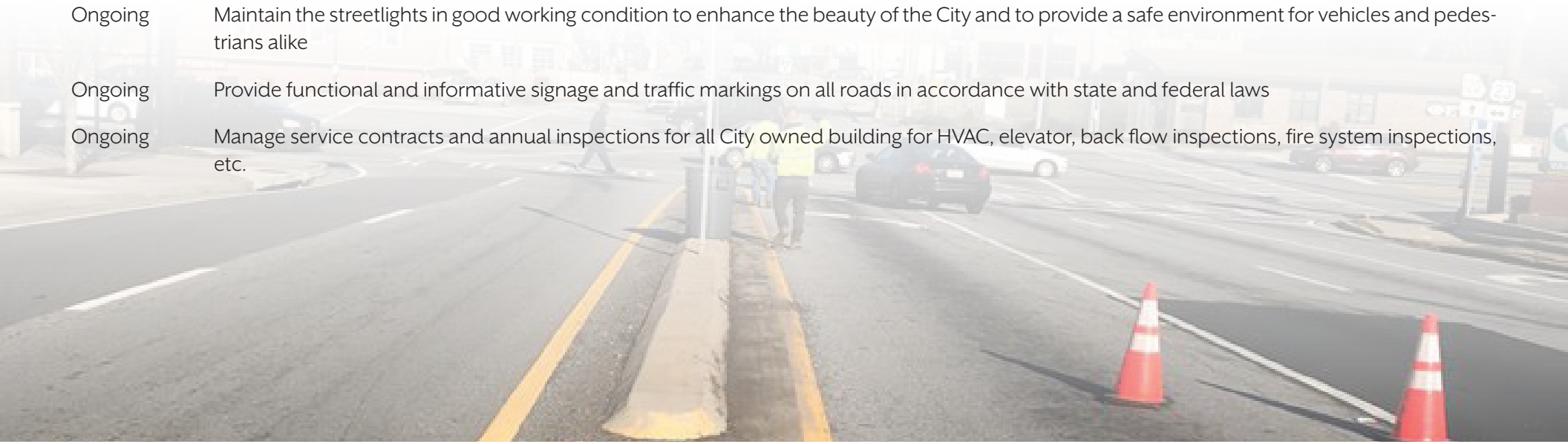
The mission of the Public Works Department is to provide citizens and the public with safe, high quality, responsive service with regards to the management, development, safety and maintenance of the City's infrastructure system.

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	Manage service contracts and annual inspections for all City owned building for HVAC, elevator, back flow inspections, fire system inspections, etc.



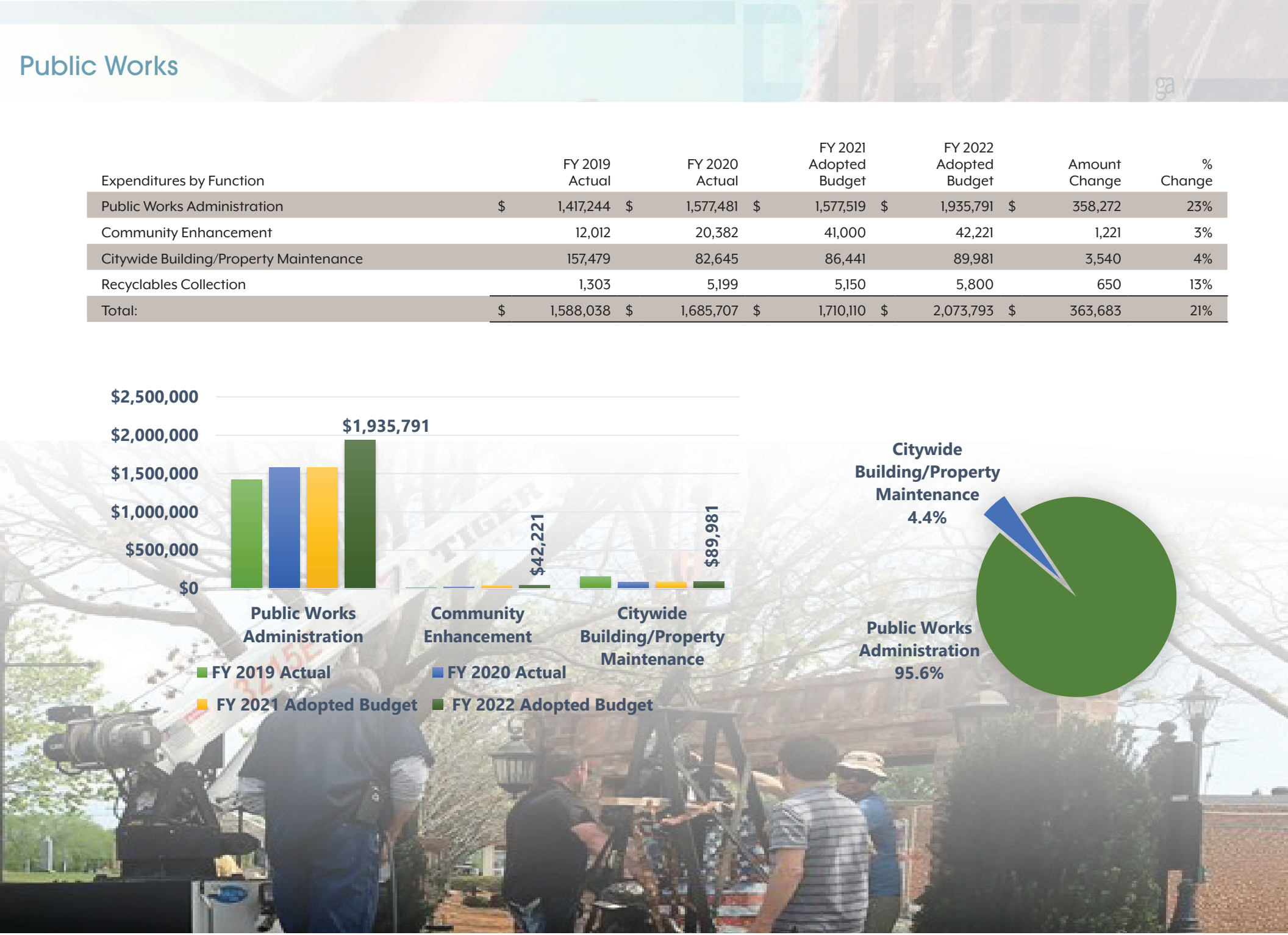
Public Works

FY 2022	Develop strategy to phase out the use of Gwinnett County inmate labor without effecting the level of service provide to resident of Duluth
FY 2022	Increase funding, based on overall need, for tree care program for tree in the immediate down-town to improve appearance and safety
FY 2022	Evaluate the use and traffic flow at the Public Works dumpster and recycling area to improve efficiency and the replacement of the staff manned check in/out shed
FY 2022	Purchase two single cab replacement truck with utility bodies and scissor lift with rubber tires to prevent damage to bricks, grass and pavement during use



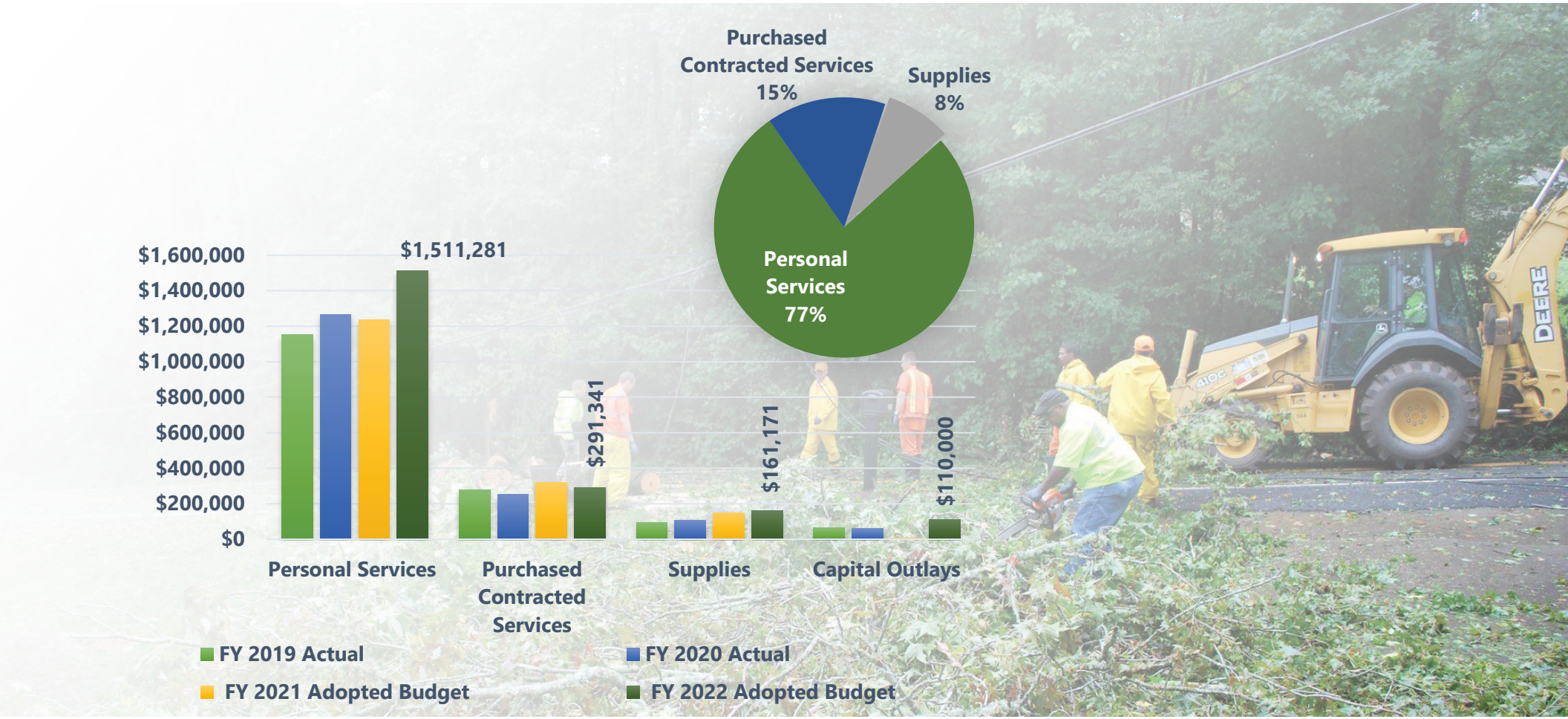
Public Works

Expenditures by Function	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Public Works Administration	$ 1,417,244	$ 1,577,481	$ 1,577,519	$ 1,935,791	$ 358,272	23%
Community Enhancement	12,012	20,382	41,000	42,221	1,221	3%
Citywide Building/Property Maintenance	157,479	82,645	86,441	89,981	3,540	4%
Recyclables Collection	1,303	5,199	5,150	5,800	650	13%
Total:	$ 1,588,038	$ 1,685,707	$ 1,710,110	$ 2,073,793	$ 363,683	21%

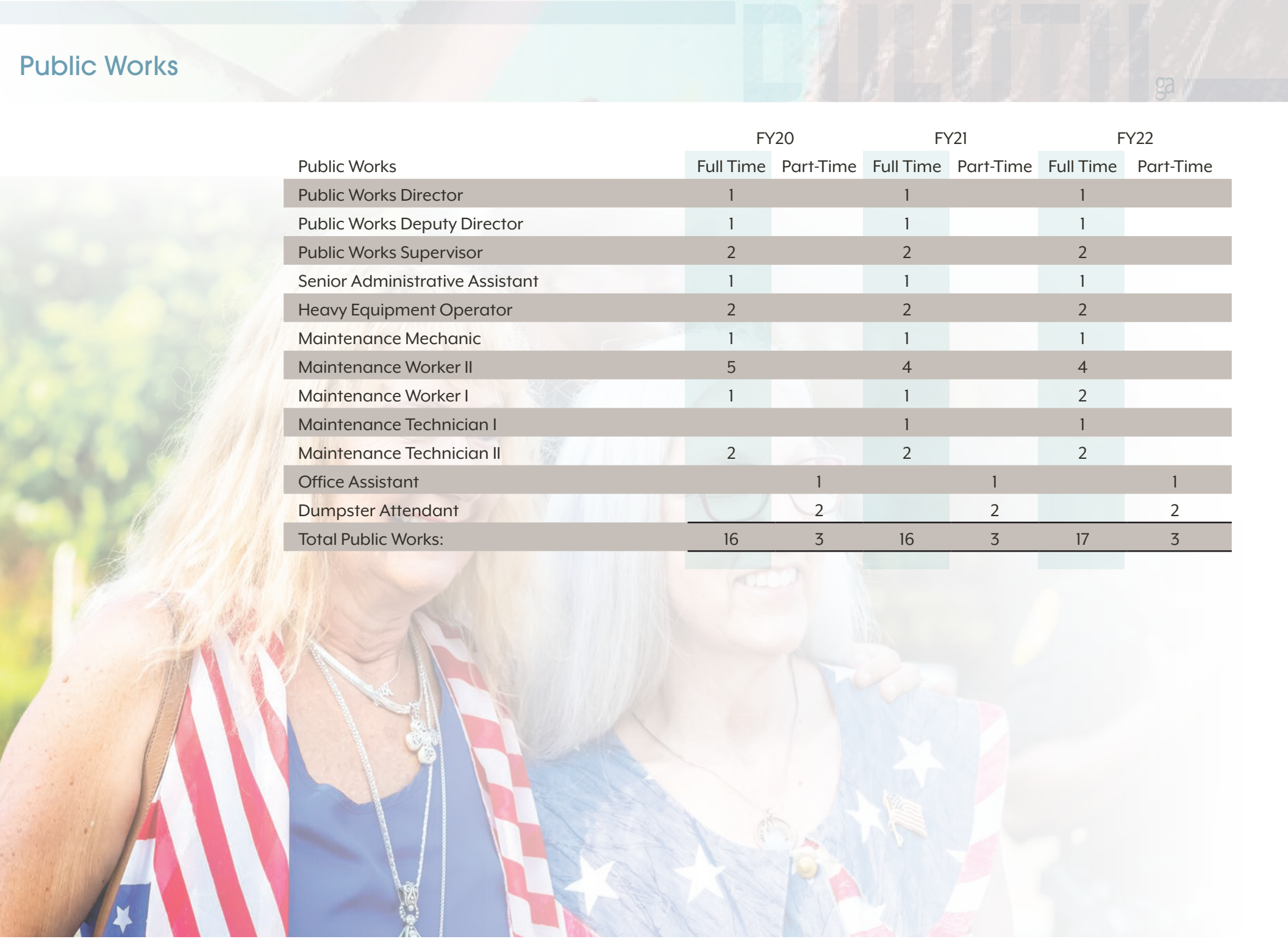


Public Works

Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 1,153,354	$ 1,266,116	$ 1,234,935	$ 1,511,281	$ 276,346	22%
Purchased Contracted Services	277,169	252,045	320,104	291,341	(28,763)	-9%
Supplies	93,810	107,523	149,570	161,171	11,601	8%
Capital Outlays	63,705	60,023	5,501	110,000	104,499	1900%
Total:	$ 1,588,038	$ 1,685,707	$ 1,710,110	$ 2,073,793	$ 363,683	21%



Public Works



	FY20		FY21		FY22	
Public Works	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Works Director	1		1		1	
Public Works Deputy Director	1		1		1	
Public Works Supervisor	2		2		2	
Senior Administrative Assistant	1		1		1	
Heavy Equipment Operator	2		2		2	
Maintenance Mechanic	1		1		1	
Maintenance Worker II	5		4		4	
Maintenance Worker I	1		1		2	
Maintenance Technician I			1		1	
Maintenance Technician II	2		2		2	
Office Assistant		1		1		1
Dumpster Attendant		2		2		2
Total Public Works:	16	3	16	3	17	3

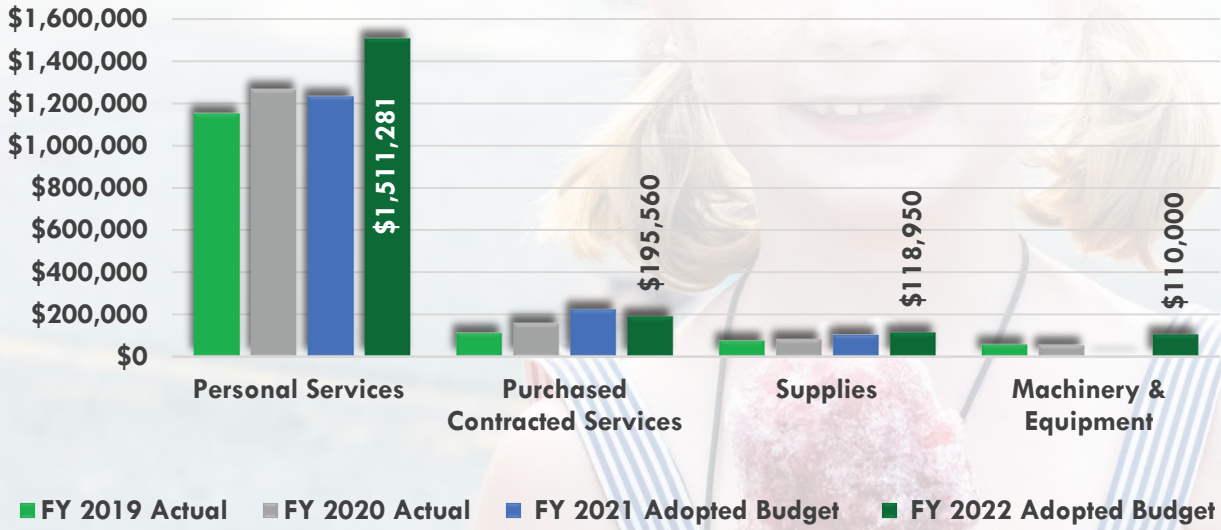
Public Works Administration

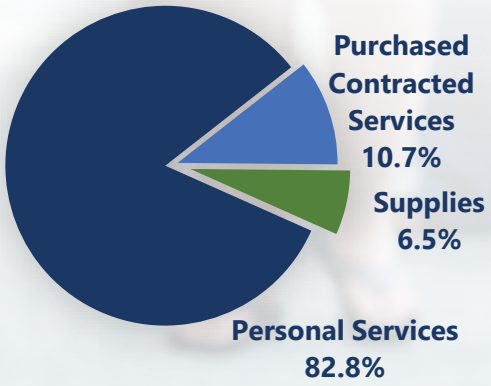
Expenditures by Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Personal Services	$ 1,153,354	$ 1,266,116	$ 1,234,935	$ 1,511,281	$ 276,346 *	22%
Purchased Contracted Services	118,387	164,201	228,513	195,560	(32,953) **	-14%
Supplies	81,798	87,141	108,570	118,950	10,380	10%
Machinery & Equipment	63,705	60,023	5,501	110,000	104,499 ***	1900%
Total	$ 1,417,244	$ 1,577,481	$ 1,577,519	$ 1,935,791	$ 358,272	23%

* Reflects restored budget for an authorized but vacant full time position
* Includes a full time position & Seasonal/Temporary positions added

** Reflects decreased budget for Garbage disposal expense and ADA survey in FY 2021

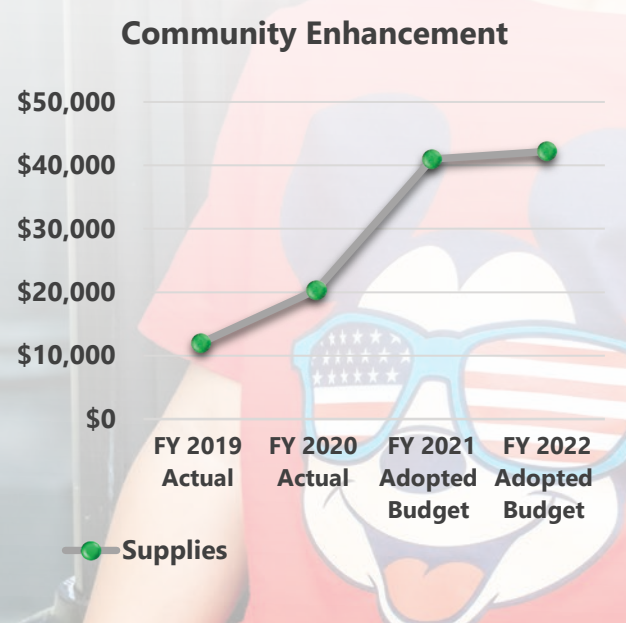
*** Budget increased for the purchase of two Single cab trucks with utility bodies

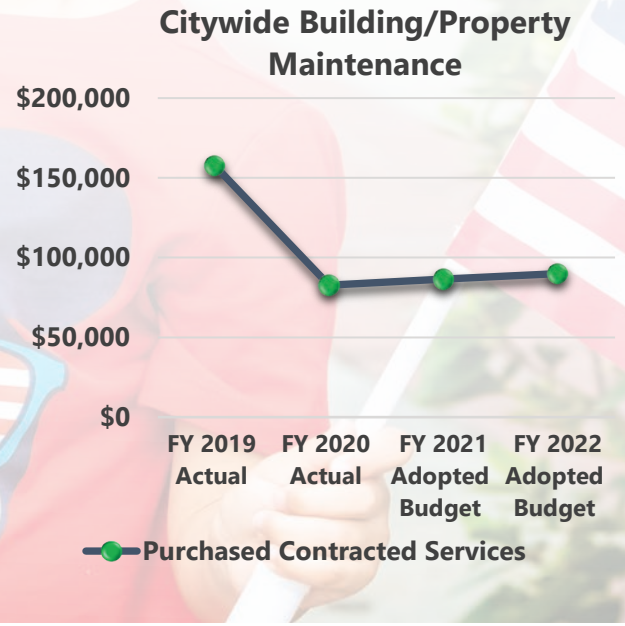


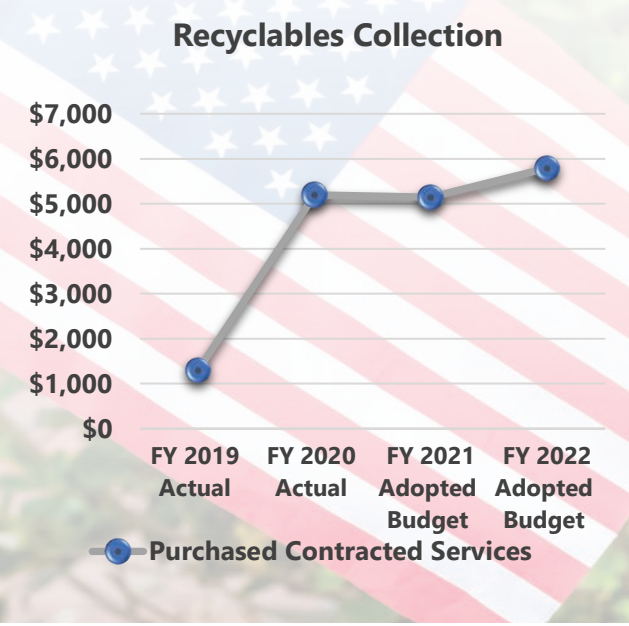


Public Works

Community Enhancement	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Supplies	$ 12,012	$ 20,382	$ 41,000	$ 42,221	$ 1,221	3%
Total:	$ 12,012	$ 20,382	$ 41,000	$ 42,221	$ 1,221	3%
Citywide Building/Property Maintenance						
Purchased Contracted Services	$ 157,479	$ 82,645	$ 86,441	$ 89,981	$ 3,540	4%
Total:	$ 157,479	$ 82,645	$ 86,441	$ 89,981	$ 3,540	4%
Recyclables Collection						
Purchased Contracted Services	$ 1,303	$ 5,199	$ 5,150	$ 5,800	$ 650	13%
Total:	$ 1,303	$ 5,199	$ 5,150	$ 5,800	$ 650	13%







Financial Forecast

Preparing long-term forecast has become inevitable in order 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.

Variance between 10 Year Budget Forecasts vs. Actuals

	REVENUES			EXPENDITURES		
FY 2015 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2016	18,186,016	18,144,284	-0%	18,803,360	19,514,346	4%
FY 2017	18,763,199	18,928,529	1%	19,325,045	19,483,768	1%
FY 2018	19,243,374	20,824,135	8%	19,991,558	19,511,443	-2%
FY 2019	19,690,895	22,121,217	12%	20,523,540	20,490,051	-0%
FY 2020	18,986,109	22,732,776	20%	20,997,265	20,949,040	-0%
FY 2021 Budget	19,354,192	20,591,796	6%	21,566,505	22,067,340	-3%

	REVENUES			EXPENDITURES		
FY 2016 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2017	18,427,947	18,928,529	3%	19,601,295	19,483,768	-1%
FY 2018	19,096,529	20,824,135	9%	20,345,800	19,511,443	-4%
FY 2019	19,437,664	22,121,217	14%	21,024,957	20,490,051	-3%
FY 2020	18,622,274	22,732,776	22%	21,665,071	20,949,040	-3%
FY 2021 Budget	19,000,454	20,591,796	8%	22,401,913	22,067,340	-1%

	REVENUES			EXPENDITURES		
FY 2017 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2018	19,588,178	20,824,135	6%	19,584,585	19,511,443	-0%
FY 2019	19,980,416	22,121,217	11%	20,245,218	20,490,051	1%
FY 2020	19,300,704	22,732,776	18%	20,890,235	20,949,040	0%
FY 2021 Budget	19,780,735	20,591,796	4%	21,556,613	22,067,340	2%

Financial Forecast

	REVENUES			EXPENDITURES		
FY 2018 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2019	20,730,639	22,121,217	7%	19,828,019	20,490,051	3%
FY 2020	19,818,108	22,732,776	15%	20,495,686	20,949,040	2%
FY 2021 Budget	20,119,275	20,591,796	2%	21,112,532	22,067,340	5%

	REVENUES			EXPENDITURES		
FY 2019 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2020	22,640,043	22,732,776	0%	21,723,769	20,949,040	-4%
FY 2021 Budget	21,781,096	20,591,796	-5%	22,406,044	22,067,340	-2%

	REVENUES			EXPENDITURES		
FY 2020 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2021 Budget	22,965,414	20,591,796	-10%	21,372,640	22,067,340	3%

Revenue Assumptions

The City's General Fund revenues come from a variety of sources, but over 90% of the revenue comes from 11 major sources. For this reason, an in-depth analysis was performed on each of the major revenue sources and the other 10% were forecasted by using the Consumer Price Index projected by Congressional Budget Office. Among the major sources are property taxes, motor vehicle taxes, franchise taxes, occupational taxes, insurance premium taxes, commercial and residential building permits, court fines, alcohol beverage taxes and recreational camps fees. Property tax projections were based on recent growth rate of 6% for FY 2021 and FY 2022, a 2.9 % historical reassessment growth for FY 2023 thru FY 2031 plus new construction project factors and the current millage rate. Occupational taxes were based on recent growth rate of 0.1% from 2016 to 2020, 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. Court fines projection is based on current trends and projected population growth rate. 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 2.4% for the ten year forecast period and this rate reflects COVID 19 pandemic effect. No additional annexation is assumed for all revenue projections.

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 66% 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 31,349 in fiscal year 2021 to 32,672 in fiscal year 2031. Wages increases were based on current and past trends with a projected average increase of 3% during the forecast period. 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 according to CPI-U(Consumer Price Index, All urban consumers), projected by CBO (Congressional Budget Office). Although staffing changes have been built into the forecast, they are not automatic additions, but will continue to be monitored and evaluated annually.

Financial Forecast

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Revenues											
Property Taxes	$9,962,564	$10,525,103	$11,001,982	$11,656,720	$12,247,379	$12,787,561	$13,238,421	$13,643,266	$14,073,500	$14,472,857	$14,883,693
Court fines	2,110,898	2,125,515	2,138,449	2,149,885	2,159,988	2,168,909	2,176,780	2,183,723	2,189,844	2,195,237	2,199,989
Franchise Tax	2,054,250	2,125,397	2,197,811	2,059,192	2,130,510	2,203,098	2,064,146	2,135,635	2,208,398	2,069,112	2,140,773
Insurance Premium Tax	2,134,169	2,229,763	2,317,533	2,397,701	2,470,589	2,536,590	2,596,140	2,649,701	2,697,742	2,740,725	2,779,099
Intergovernmental Revenue	1,076,493	698,047	702,880	707,158	710,939	714,280	717,230	719,833	722,129	724,153	725,937
Occupational Tax	866,387	972,813	1,133,087	1,133,880	1,134,674	1,135,468	1,136,263	1,137,059	1,137,855	1,138,651	1,139,448
Motor Vehicle Title Ad valorem Tax	1,060,142	1,082,405	1,107,301	1,132,769	1,158,822	1,186,634	1,215,113	1,244,276	1,274,139	1,304,718	1,336,031
Alcohol Beverage Tax	612,662	620,627	625,308	624,661	631,066	633,109	636,026	640,305	642,817	646,461	649,901
Gwinnett Co Motor Veh Taxes	44,471	35,063	27,690	21,899	17,341	13,746	10,871	8,598	6,799	5,377	4,253
School Zone Speed Fines	409,500	819,000	823,984	828,390	832,283	835,720	838,754	841,429	843,787	845,865	847,696
Camps	43,679	73,510	122,408	123,108	123,727	124,273	124,756	125,182	125,557	125,888	126,179
Transfer from Police Tech Fund	115,000	122,500	122,500	122,500	122,500	122,500	122,500	122,500	122,500	122,500	122,500
Building Permits	687,854	963,160	759,874	645,074	360,074	225,074	249,574	172,574	172,574	172,574	172,574
Other Revenue Sources	1,526,004	1,561,977	1,645,705	1,783,062	1,819,540	2,112,521	2,169,791	2,205,105	2,241,154	2,277,968	2,315,576
Total Revenues	$22,704,073	$23,954,880	$24,726,512	$25,385,999	$25,919,432	$26,799,485	$27,296,365	$27,829,185	$28,458,794	$28,842,087	$29,443,650
Expenditures											
Salaries & Wages	$10,117,063	$10,643,392	$11,052,572	$11,381,883	$11,744,343	$12,144,944	$12,532,549	$12,905,569	$13,345,086	$13,770,827	$14,242,336
Employee Benefits	4,093,447	4,476,707	4,797,025	5,113,964	5,459,926	5,868,323	6,313,153	6,762,216	7,294,531	7,833,112	8,422,574
Prof, Tech, Maint Services	856,797	883,233	905,588	916,935	934,972	950,713	967,697	984,668	1,002,412	1,020,033	1,038,173
Repairs & Maintenance	597,506	612,939	623,481	637,280	649,841	664,087	678,156	692,783	707,608	722,824	738,346
Equipment Rental/Leases	153,596	156,822	160,428	164,118	167,893	171,922	176,049	180,274	184,600	189,031	193,568
Property Liability Insurance	402,294	420,684	439,923	460,051	481,108	503,138	526,184	550,295	575,519	601,908	-
Purchased Services	756,893	772,788	790,562	808,745	827,346	847,202	867,535	888,356	909,677	931,509	953,865
Travel & Training	82,215	83,942	85,872	87,847	89,868	92,025	94,233	96,495	98,811	101,182	103,611
Supplies	218,791	229,489	231,052	240,077	241,799	251,403	253,541	263,517	265,853	276,218	278,763
Utilities & Fuel	1,046,936	1,068,921	1,093,507	1,118,657	1,144,386	1,171,852	1,199,976	1,228,776	1,258,266	1,288,465	1,319,388
Computers/Equip/Vehicles	478,526	494,379	476,818	487,785	499,004	510,980	551,167	535,802	548,661	561,829	575,313
Advertising/Promotions	394,689	433,870	443,849	454,057	464,501	475,649	487,064	498,754	510,724	522,981	535,533
Other Expenditures	225,769	147,252	150,639	154,104	157,648	161,432	165,306	169,273	173,336	177,496	181,756
Operating Transfers Out	1,944,846	1,281,609	1,283,847	1,280,291	256,000	256,000	256,000	256,000	256,000	256,000	256,000
Total Expenditures	$21,369,370	$21,706,025	$22,535,164	$23,305,795	$23,118,637	$24,069,669	$25,068,610	$26,012,778	$27,131,084	$28,253,415	$28,839,224
Change in Fund Balance	$1,334,703	$2,248,854	$2,191,348	$2,080,204	$2,800,795	$2,729,816	$2,227,755	$1,816,407	$1,327,710	$588,672	$604,426
Beginning Fund Balance	15,206,601	16,541,304	18,790,159	20,981,507	23,061,710	25,862,505	28,592,321	30,820,076	32,636,483	33,964,193	34,552,865
Ending Fund Balance	$16,541,304	$18,790,159	$20,981,507	$23,061,710	$25,862,505	$28,592,321	$30,820,076	$32,636,483	$33,964,193	$34,552,865	$35,157,291

Financial Forecast

Population to Employee Ratio

		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Population		31,349	31,566	31,758	31,928	32,078	32,210	32,327	32,430	32,521	32,601	32,672
Employees	Range:											
City Managers / Finance		7	7	7	7	7	7	7	7	7	7	7
Employee per 1,000 population	.15 to .25	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.21	0.21
City Clerk		14.5	14.5	15	15	15	15	15	15	15	15.5	15.5
Employee per 1,000 population	.45 to .50	0.46	0.46	0.47	0.47	0.47	0.47	0.46	0.46	0.46	0.48	0.47
Municipal Court		9	9	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	10
Employee per 1,000 population	.29 to .35	0.29	0.29	0.30	0.30	0.30	0.29	0.29	0.29	0.29	0.29	0.31
Police-total		8.35	86.5	86.5	86.5	86.5	87.5	87.5	87.5	88	88	88.5
Employee per 1,000 population	2.55 to 2.95	2.66	2.74	2.72	2.71	2.70	2.72	2.71	2.70	2.71	2.70	2.71
Public Works		17.5	18.5	18.5	18.5	18.5	18.5	19	19	19	19	19
Employee per 1,000 population	.53 to .63	0.56	0.59	0.58	0.58	0.58	0.57	0.59	0.59	0.58	0.58	0.58
Cultural Recreation		15	15	16	16	16.5	16.5	16.5	16.5	17	17	17
Employee per 1,000 population	.50 to .70	0.48	0.48	0.50	0.50	0.51	0.51	0.51	0.51	0.52	0.52	0.52
Community Development		16.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5
Employee per 1,000 population	.40 to .50	0.53	0.55	0.55	0.55	0.55	0.54	0.54	0.54	0.54	0.54	0.54
Total Employees		163	168	170	170	170.5	171.5	172	172	173	174	174.5
Employee per 1,000 population		5.20	5.32	5.35	5.32	5.32	5.32	5.32	5.30	5.32	5.32	5.34
Population change per year		245	217	192	170	150	132	117	103	91	80	71
Employee change per year		0	5	2	0	0.5	1	0.5	0	1	0.5	1

Operating Impacts by Capital Projects

PROJECT	FUND	OPERATING IMPACTS
SR 120 Realignment (CD-46)	320013	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Minimal impact.
Water/Sewer Improvements on Buford Highway (CD-62)	320022	No additional operating costs are associated with this project. Lines will be county maintained.
Abbotts Bridge Road Improvements (CD-66)	320032	Normal City maintenance of street, sidewalks, and curb & gutter will be required.
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.
Main Street Multi-Use Trail (CD-71)	320036	Area is currently maintained by the City, however, additional landscape maintenance of the trail will required. Street lighting will be upgrade and new lights added.
Rogers Bridge - Main St. Intersectiom Improv (CD-72)	320037	Electric cost for the operation of the traffic lights
Pine Needle Drive Improvements (CD-73)	320038	Normal operating cost for street maintenance already included in the current budget.
Bunten Road Sidewalks (CD-74)	320039	Normal maintenance already included in the operating budget.
Landscape Medians (CD-77)	350005	Currently maintained by the City. However, maintenance cost will increase based on additional plantings and required care.
Rogers Bridge Park (PK-33)	320026	Additional utilities and maintenance cast for Dog Park and Canoe Launch included in budget. Additional utilities and supplies for restroom will be required. Minimal cost if lighting is add to bridge rehabilitation.
Park Improvements (PK-36)	320031	No additional operating costs are associated with this project. The upgrades to the park infrastructure may reduce operating costs.
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.

Continued on next page

Operating Impacts by Capital Projects

PROJECT	FUND	OPERATING IMPACTS
Police Capital Projects (PD-21)	320029	Software support contract and camera replacement estimated to be $150,000 annually once system is fully installed.
Downtown Parking Facility (CA-25)	320035	The City will be responsible for landscaping maintenance of the area, along with maintenance of its share of the parking deck and insurance.
Thrive Parking Lot (URA-01)	770-4220	Minimal cost to clean parking lot. May require 1 or 2 trash receptacles and lighting cost will need to be added to the operating budget.
Davenport Road Extension (URA-02)	770-4221	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Project will require a traffic light and street lights.
Synthetic Turf Plaza (URA-03)	770-6180	Synthetic turf will be relatively maintenance free. Additional light and utility cost need to be added to budget.
Downtown Drainage & Road Improvements (URA-04)	770-4220	Normal City maintenance of streets, sidewalks, curb and gutter will be required.



Operating Impacts by Capital Projects

Five - Year Planning

TRANSPORTATION	FUND	FY22	FY23	FY24	FY25	FY26	TOTAL
SR 120 Realignment (CD-46)	320013	1,150	1,150	1,150	1,150	1,150	$5,750
Abbotts Bridge Road Improvements (CD-66)	320032	$600	$900	$900	$925	$925	$4,250
Western Gwinnett Bikeway Phase III (CD-67)	320033	-	-	800	800	800	$2,400
Main Street Multi-Use Trail (CD-71)	320036	$0	$0	$5,100	$5,100	$5,100	$15,300
Rogers Bridge - Main St Intersection Improv (CD-72)	320037	$150	$300	$300	$300	$300	$1,350
Landscape Medians (CD-77)	350005	19,200	38,400	38,400	40,320	40,320	$176,640
Thrive Parking Lot (URA-01)	770-4220	$700	$700	$720	$720	$730	$3,570
Davenport Road Extension (URA-02)	770-4221	$0	$0	$0	$1,750	$1,750	$3,500
		$21,800	$41,450	$47,370	$51,065	$51,075	$212,760

RECREATION FACILITIES		FY22	FY23	FY24	FY25	FY26	TOTAL
Rogers Bridge Park (PK-33)	320026	27,000	30,500	108,950	117,400	118,100	$401,950
Bunten Road Facility (PK-35)	320028	$0	$150	$150	$150	$150	$600
Park Improvements (PK-36)	320031	$13,000	$15,000	$8,300	$18,300	$15,500	$70,100
		$40,000	$45,650	$117,400	$135,850	$133,750	$472,650

PUBLIC SAFETY		FY22	FY23	FY24	FY25	FY26	TOTAL
SPLOST Vehicles (PD-20)	320027	$20,000	$20,500	$21,500	$24,500	$24,500	$111,000
Police Capital Projects (PD-21)	320029	55,000	55,000	60,500	60,500	66,550	$297,550
		$75,000	$75,500	$82,000	$85,000	$91,050	$408,550

PARKING FACILITIES		FY22	FY23	FY24	FY25	FY26	Total
Downtown Parking Facility (CA-25)	320035	$8,750	$15,500	$17,500	$17,500	$17,500	$76,750
		$8,750	$15,500	$17,500	$17,500	$17,500	$76,750

TOTAL PROJECTED OPERATING IMPACTS OF CAPITAL PROJECTS	**$145,550**	**$178,100**	**$264,270**	**$289,415**	**$293,375**	**$1,170,710**

Special Revenue Funds
Enterprise Funds
Internal Service Funds
Trust & Agency Funds
Commponent Units
Capital Improvements

III. OTHER FUNDS

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
Fund 209 - Public Art					
	REVENUE				
	Contributions & Donations from Private Sources				
371005	Donations	$ 7,000	$ 3,690	$ 10,000	$ 10,000
	Contributions & Donations from Private Sources Totals	7,000	3,690	10,000	10,000
	REVENUE TOTALS	7,000	3,690	10,000	10,000
	EXPENSE				
	Department 6170 - Spectator Recreation				
	Purchased Professional & Technical Services				
521300	Technical Services	2,000	-	705	1,000
	Purchased Professional & Technical Services Totals	2,000	-	705	1,000
	Purchased Property Services				
522210	General Repairs	-	-	3,056	3,000
522320	Equipment Rental	-	-	300	1
	Purchased Property Services Totals	-	-	3,356	3,001
	Other Purchased Services				
523301	Advertising/Promotions	2,093	-	70	1
	Other Purchased Services Totals	2,093	-	70	1
	Supplies				
531104	Supplies	-	647	1,950	1,200
	Supplies Totals	-	647	1,950	1,200
	Property				
541200	Site Improvements	32,755	-	13,169	4,000
	Property Totals	32,755	-	13,169	4,000
	Department 6170 - Spectator Recreation Totals	$ 36,848	$ 647	$ 19,250	$ 9,202

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
	EXPENSE TOTALS	$ 36,848	$ 647	$ 19,250	$ 9,202
Fund 209 - Public Art Totals					
REVENUE TOTALS		7,000	3,690	10,000	10,000
EXPENSE TOTALS		36,848	647	19,250	9,202
Fund 209 - Public Art Totals		$ (29,848)	$ 3,043	$ (9,250)	$ 798
Fund 210 - Police Federal Drug Fund					
	REVENUE				
	Fines & Forfeitures				
351320	Cash Confiscation	-	-	-	500
351360	Sale of Confiscated Property	-	147,399	5,000	4,500
	Fines & Forfeitures Totals	-	147,399	5,000	5,000
	REVENUE TOTALS	-	147,399	5,000	5,000
	EXPENSE				
	Department 3210 - Police Administration				
	Supplies				
531603	Police Equipment	-	77,087	93,866	5,000
	Supplies Totals	-	77,087	93,866	5,000
	Department 3210 - Police Administration Totals	-	77,087	93,866	5,000
	EXPENSE TOTALS	-	77,087	93,866	5,000
Fund 210 - Police Federal Drug Fund Totals					
REVENUE TOTALS		-	147,399	5,000	5,000
EXPENSE TOTALS		-	77,087	93,866	5,000
Fund 210 - Police Federal Drug Fund Totals		$ -	$ 70,312	$ (88,866)	$ -

Special Revenue Funds

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
Fund 211 - Police State Drug Fund		$			
	REVENUE				
	Fines & Forfeitures				
351320	Cash Confiscation	$ -	$ 32,544	$ -	$ 5,000
351360	Sale of Confiscated Property	13,104	23,000	15,000	10,000
	Fines & Forfeitures Totals	13,104	55,544	15,000	15,000
	REVENUE TOTALS	13,104	55,544	15,000	15,000
	EXPENSE				
	Department 3210 - Police Administration				
	Supplies				
531603	Police Equipment	34,160	26,677	17,883	7,019
	Supplies Totals	34,160	26,677	17,883	7,019
	Intergovernmental				
571000	Intergovernmental Expenditures	430	1,217	2,800	1,500
	Intergovernmental Totals	430	1,217	2,800	1,500
	Operating Transfers Out				
611000	Transfer to Fund 100	8,246	4,994	10,090	11,101
	Operating Transfers Out Totals	8,246	4,994	10,090	11,101
	Department 3210 - Police Administration Totals	42,836	32,888	30,773	19,620
	EXPENSE TOTALS	42,836	32,888	30,773	19,620
Fund 211 - Police State Drug Fund Totals					
REVENUE TOTALS		13,104	55,544	15,000	15,000
EXPENSE TOTALS		42,836	32,888	30,773	19,620
Fund 211 - Police State Drug Fund Totals		$ (29,733)	$ 22,657	$ (15,773)	$ (4,620)
Fund 275 - Hotel Motel Tax Fund					
	REVENUE				
	Selective Sales & Use Taxes				
314100	Hotel Motel Excise Tax	-	-	14,000	60,000
	Selective Sales & Use Taxes Totals	$ -	$ -	$ 14,000	$ 60,000

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
	REVENUE TOTALS	$ -	$ -	$ 14,000	$ 60,000
	EXPENSE				
	Department 7540 - Tourism				
	Payments to Other Agencies				
572000	Payments to other Agencies	-	-	6,760	60,000
	Payments to Other Agencies Totals	-	-	6,760	60,000
	Department 7540 - Tourism Totals	-	-	6,760	60,000
	EXPENSE TOTALS	-	-	6,760	60,000
Fund 275 - Hotel Motel Tax Fund Totals					
REVENUE TOTALS		-	-	14,000	60,000
EXPENSE TOTALS		-	-	6,760	60,000
Fund 275 - Hotel Motel Tax Fund Totals		$ -	$ -	$ 7,240	$ -
Fund 280 - Rental Motor Vehicle Tax Fund					
	REVENUE				
	Selective Sales & Use Taxes				
314400	Excise Tax Rental Motor Veh	57,193	42,117	36,380	46,877
	Selective Sales & Use Taxes Totals	57,193	42,117	36,380	46,877
	REVENUE TOTALS	57,193	42,117	36,380	46,877
	EXPENSE				
	Department 7550 - Downtown Development				
	Supplies				
531103	Signs/Banners	-	2,267	15,000	15,000
	Supplies Totals	-	2,267	15,000	15,000
	Department 7550 - Downtown Development Totals	-	2,267	15,000	15,000
	Department 9000 - Other Financing Uses				
	Operating Transfers Out				
611042	Transfer to Fund 700 DDA	-	-	50,000	50,000
	Operating Transfers Out Totals	$ -	$ -	$ 50,000	$ 50,000

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
	Department 9000 - Other Financing Uses Totals	$ -	$ -	$ 50,000	$ 50,000
	EXPENSE TOTALS	-	2,267	65,000	65,000
Fund 280 - Rental Motor Vehicle Tax Fund Totals					
REVENUE TOTALS		57,193	42,117	36,380	46,877
EXPENSE TOTALS		-	2,267	65,000	65,000
Fund 280 - Rental Motor Vehicle Tax Fund Totals		$ 57,193	$ 39,849	$ (28,620)	$ (18,123)
Fund 281 - Police Technology Fund					
	REVENUE				
	Interfund Transfers				
391276	Transfer from Fund 745	141,261	98,805	105,600	120,360
	Interfund Transfers Totals	141,261	98,805	105,600	120,360
	REVENUE TOTALS	141,261	98,805	105,600	120,360
	EXPENSE				
	Department 9000 - Other Financing Uses				
	Operating Transfers Out				
611000	Transfer to Fund 100	100,000	130,000	100,000	110,000
	Operating Transfers Out Totals	100,000	130,000	100,000	110,000
	Department 9000 - Other Financing Uses Totals	100,000	130,000	100,000	110,000
	EXPENSE TOTALS	100,000	130,000	100,000	110,000
Fund 281 - Police Technology Fund Totals					
REVENUE TOTALS		141,261	98,805	105,600	120,360
EXPENSE TOTALS		100,000	130,000	100,000	110,000
Fund 281 - Police Technology Fund Totals		$ 41,261	$ (31,195)	$ 5,600	$ 10,360

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
Fund 581 - COPS Fundraiser/Donations					
	REVENUE				
	Contributions & Donations from Private Sources				
371005	Donations	$ 3,100	$ 3,985	$ 3,000	$ 4,200
	Contributions & Donations from Private Sources Totals	3,100	3,985	3,000	4,200
	REVENUE TOTALS	3,100	3,985	3,000	4,200
	EXPENSE				
	Department 3210 - Police Administration				
	Supplies				
531104	Supplies	2,455	2,237	8,054	3,000
531603	Police Equipment	-	-	51,909	57,262
	Supplies Totals	2,455	2,237	59,963	60,262
	Department 3210 - Police Administration Totals	2,455	2,237	59,963	60,262
	Department 3225 - Youth Investigation & Control				
	Supplies				
531104	Supplies	1,500	-	3,000	3,000
	Supplies Totals	1,500	-	3,000	3,000
	Department 3225 - Youth Investigation & Control Totals	1,500	-	3,000	3,000
	EXPENSE TOTALS	3,955	2,237	62,963	63,262
Fund 581 - COPS Fundraiser/Donations Totals					
REVENUE TOTALS		3,100	3,985	3,000	4,200
EXPENSE TOTALS		3,955	2,237	62,963	63,262
Fund 581 - COPS Fundraiser/Donations Totals		$ (855)	$ 1,748	$ (59,963)	$ (59,062)

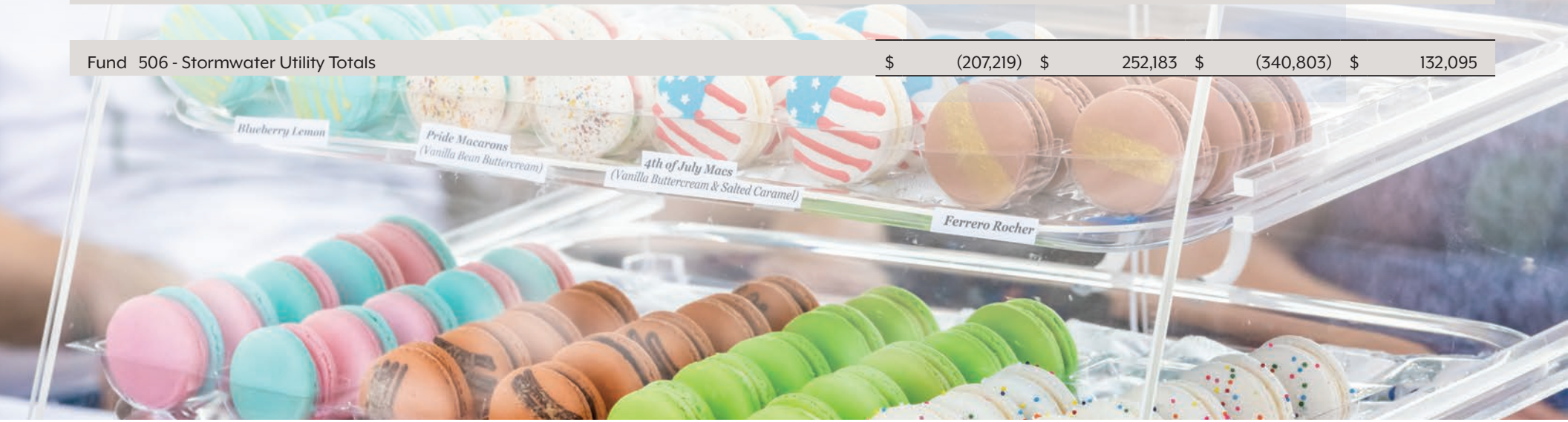
Enterprise Funds

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. In 2011, the City established a comprehensive Stormwater Management Program to ensure the future usefulness and operational function of the existing stormwater management systems and facilities while providing for additions and improvements to the system. The Stormwater Utility user fee has been established to provide an adequate and stable funding source for implementation of the City's Comprehensive Stormwater Management Program and drainage-related capital improvement needs. On August 12, 2019, City Council approved a change to the stormwater utility fee rates. The stormwater utility rate has changed to an annual rate of $62/ERU with the Equivalent Residential Unit (ERU) changing to 2,997 ft².

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
Fund 506 - Stormwater Utility					
	REVENUE				
	Penalties & Interest on Delinquent taxes				
319100	Interest on Delinquent Taxes/Fees	$ 1,749	$ 2,118	$ 1,800	$ 1,300
319101	Tax/Fee Penalty	1,323	7,989	6,500	5,100
	Penalties & Interest on Delinquent taxes Totals	3,072	10,107	8,300	6,400
	Utilities/Enterprise				
344267	Stormwater Utility Charges 2017	(79)	-	-	-
344268	Stormwater Utility Charges 2018	872,796	(58)	-	-
344269	Stormwater Utility Charges 2019	-	1,391,794	-	-
344270	Stormwater Utility Charges 2020	-	-	1,169,345	-
344271	Stormwater Utility Charge 2021	-	-	-	1,376,851
	Utilities/Enterprise Totals	872,717	1,391,736	1,169,345	1,376,851
	REVENUE TOTALS	875,789	1,401,842	1,177,645	1,383,251
	EXPENSE				
	Department 4320 - Stormwater Collection & Disposal				
	Salaries & Wages				
511000	Salaries & Wages	145,989	152,554	198,583	178,595
511101	Part Time Salaries & Wages	-	4,689	-	-
511300	Overtime	1,030	1,197	3,685	3,759
	Salaries & Wages Totals	147,019	158,441	202,268	182,354
	Employee Benefits				
512100	Group Insurance	$ 35,955	$ 48,581	$ 69,373	$ 77,368

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
512200	FICA Tax	$ 10,822	$ 11,405	$ 15,473	$ 13,950
512400	Retirement Contrib/Pension	4,076	14,301	19,132	17,119
	Employee Benefits Totals	50,854	74,287	103,979	108,437
	Purchased Professional & Technical Services				
521200	Professional Services	153,434	153,144	153,350	167,440
521300	Technical Services	27,214	44,794	52,500	41,000
	Purchased Professional & Technical Services Totals	180,648	197,938	205,850	208,440
	Purchased Property Services				
522202	Vehicle Repairs/Maintenance	237	-	1,000	1,000
522209	Repairs & Maint - Drainage	691,677	705,281	890,761	605,000
522321	Linen/Uniform Rental Service	114	1,171	-	-
	Purchased Property Services Totals	692,029	706,452	891,761	606,000
	Other Purchased Services				
523203	Cell Phones	960	1,030	1,048	540
523700	Certification/ Educ/Training	4,398	4,740	5,250	5,250
	Other Purchased Services Totals	5,358	5,769	6,298	5,790
	Supplies				
531100	Office Supplies	1,598	1,259	1,457	1,500
531104	Supplies	3,944	3,761	5,000	10,000
531270	Fuel & Oil	1,558	832	2,496	2,496
531706	Uniforms	-	-	2,400	2,400
	Supplies Totals	7,101	5,852	11,353	16,396
	Property				
541200	Site Improvements	-	-	83,000	109,000
	Property Totals	-	-	83,000	109,000
	Machinery & Equipment				
542200	Vehicles	-	-	500	500
542400	Computers	-	920	1,200	2,000
	Machinery & Equipment Totals	$ -	$ 920	$ 1,700	$ 2,500

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
	Self Funded Insurance				
552513	Claims - Stormwater	$ -	$ -	$ 5,000	$ 5,000
	Self Funded Insurance Totals	-	-	5,000	5,000
	Bad Debts				
574000	Bad Debts	-	-	7,240	7,240
	Bad Debts Totals	-	-	7,240	7,240
	Department 4320 - Stormwater Collection & Disposal Totals	1,083,008	1,149,659	1,518,448	1,251,157
	EXPENSE TOTALS	1,083,008	1,149,659	1,518,448	1,251,157
Fund 506 - Stormwater Utility Totals					
REVENUE TOTALS		875,789	1,401,842	1,177,645	1,383,251
EXPENSE TOTALS		1,083,008	1,149,659	1,518,448	1,251,157
Fund 506 - Stormwater Utility Totals		$ (207,219)	$ 252,183	$ (340,803)	$ 132,095



Internal Service Funds

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

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
Fund 600 - Worker's Compensation					
	REVENUE				
	Interest Revenue				
361000	Interest Income - Checking	$ -	$ -	$ -	$ 2
361001	Investment Income	5,077	4,891	4,680	2,880
	Interest Revenue Totals	5,077	4,891	4,680	2,882
	Interfund Transfers				
391210	Transfer From Fund 100	250,000	250,000	200,000	200,000
	Interfund Transfers Totals	250,000	250,000	200,000	200,000
	REVENUE TOTALS	255,077	254,891	204,680	202,882
	EXPENSE				
	Department 1555 - Risk Management				
	Other Purchased Services				
523102	Insurance Workers Comp	44,091	47,782	49,383	52,985
	Other Purchased Services Totals	44,091	47,782	49,383	52,985
	Self Funded Insurance				
552100	Annual Assessments	11,567	5,528	2,101	2,100
552200	Claims	3,616	104,412	18,000	11,000
552500	Claims - City Manager	-	-	1,000	1,000
552501	Claims - City Clerk	508	-	1,000	1,000
552502	Claims - Business Office	4,841	1,582	1,000	1,500
552503	Claims - Marketing & Public Rel	-	233	2,000	2,000
552504	Claims - Planning & Development	-	-	1,500	1,000
552505	Claims - Parks & Recreation	$ 70	$ -	$ 13,876	$ 15,000

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
552506	Claims - Public Works	2,926	5,966	20,000	20,000
552507	Claims - Police Administration	-	-	1,000	1,000
552508	Claims - CID	-	-	1,000	1,000
552509	Claims - Dispatch	-	-	1,000	1,000
552510	Claims - Police Support Services	198	-	1,000	1,000
552511	Claims - Court	-	-	2,000	2,000
552512	Claims - Police Uniform	47,824	80,061	110,000	105,000
	Self Funded Insurance Totals	71,551	197,782	176,477	165,600
	Department 1555 - Risk Management Totals	115,642	245,564	225,860	218,585
	EXPENSE TOTALS	115,642	245,564	225,860	218,585
Fund 600 - Worker's Compensation Totals					
REVENUE TOTALS		255,077	254,891	204,680	202,882
EXPENSE TOTALS		115,642	245,564	225,860	218,585
Fund 600 - Worker's Compensation Totals		$ 139,435	$ 9,327	$ (21,180)	$ (15,703)
Fund 601 - Health Reimbursement Account					
	REVENUE				
	Other				
389000	Miscellaneous Revenue	4,136	5,319	-	5,000
	Other Totals	4,136	5,319	-	5,000
	Interfund Transfers				
391210	Transfer From Fund 100	-	-	6,000	-
	Interfund Transfers Totals	-	-	6,000	-
	REVENUE TOTALS	4,136	5,319	6,000	5,000
	EXPENSE				
	Department 1555 - Risk Management				
	Employee Benefits				
512901	Health & Wellness	5,234	2,740	16,000	15,000
	Employee Benefits Totals	$ 5,234	$ 2,740	$ 16,000	$ 15,000

Internal Service Funds

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
	Self Funded Insurance				
552101	Administrative Fees	$ 318	$ -	$ -	$ -
	Self Funded Insurance Totals	318	-	-	-
	Department 1555 - Risk Management Totals	5,552	2,740	16,000	15,000
	EXPENSE TOTALS	5,552	2,740	16,000	15,000
Fund 601 - Health Reimbursement Account Totals					
REVENUE TOTALS		4,136	5,319	6,000	5,000
EXPENSE TOTALS		5,552	2,740	16,000	15,000
Fund 601 - Health Reimbursement Account Totals		$ (1,416)	$ 2,579	$ (10,000)	$ (10,000)



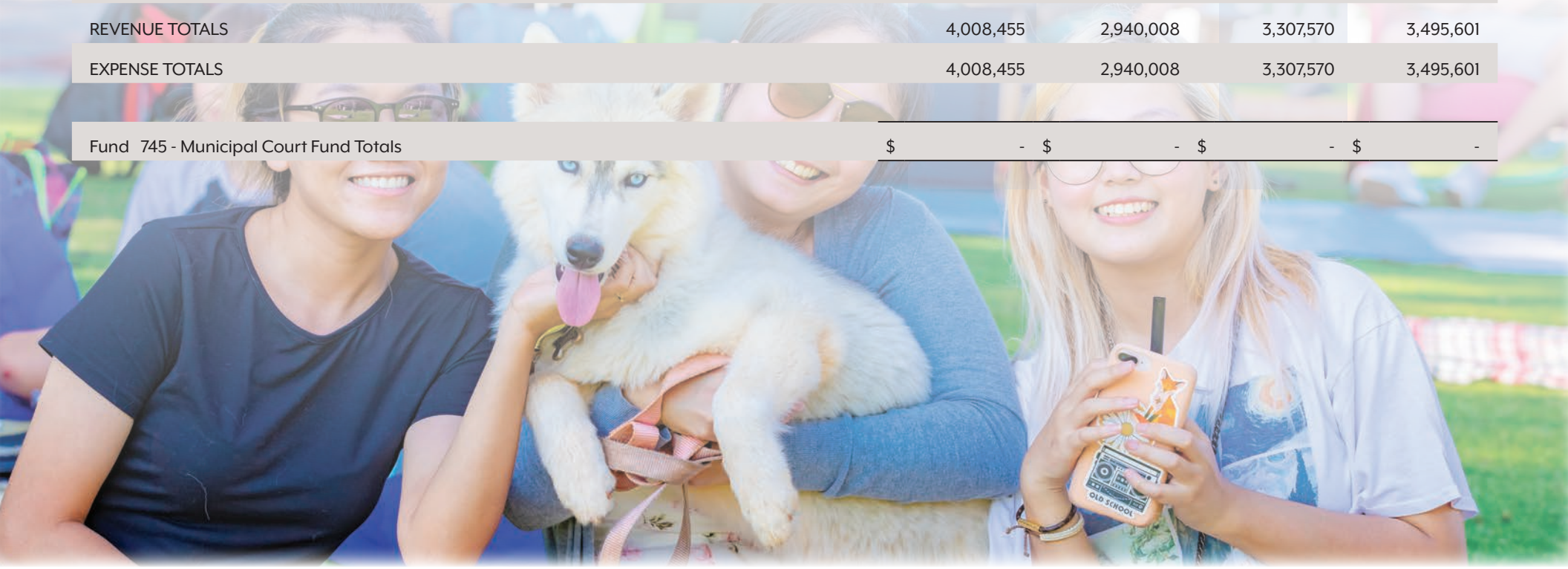
Trust & Agency Funds

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.

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
Fund 745 - Municipal Court Fund					
	REVENUE				
	Fines & Forfeitures				
351170	Court Fines	$ 3,701,816	$ 2,759,539	$ 3,045,020	$ 3,456,601
351200	Bonds & Forfeitures	306,639	180,470	262,550	39,000
	Fines & Forfeitures Totals	4,008,455	2,940,008	3,307,570	3,495,601
	REVENUE TOTALS	4,008,455	2,940,008	3,307,570	3,495,601
	EXPENSE				
	Department 2000 - Municipal Court				
	Other Purchased Services				
523801	Software Licenses	42,669	35,365	46,800	58,804
	Other Purchased Services Totals	42,669	35,365	46,800	58,804
	Payments to Other Agencies				
572001	Peace Officers A & B	111,698	80,609	154,133	133,808
572002	Peace Officer Training	191,565	132,126	153,000	218,693
572003	Local Victim Assistance	96,361	70,535	80,850	113,194
572004	Georgia Crime Victims	864	453	1,980	1,587
572005	Brain & Spinal Injury	5,635	3,646	5,730	7,735
572006	Crime Lab Fee	1,598	962	3,100	2,884
572007	Jail Construction	193,578	141,398	156,133	234,893
572008	County Drug Abuse	14,505	6,630	10,560	14,256
572009	IDF	199,182	139,783	147,499	244,612
572010	Drivers Education Fund	27,978	20,237	23,700	34,181
	Payments to Other Agencies Totals	$ 842,964	$ 596,379	$ 736,685	$ 1,005,843

Trust & Agency Funds

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
573001	Cash Bond Refund	$ 158,252	$ 115,065	$ 125,337	$ 210,594
	Payments to Others Totals	158,252	115,065	125,337	210,594
	Operating Transfers Out				
611000	Transfer to Fund 100	2,823,310	2,094,395	2,280,867	2,100,000
611013	Transfer to 281 Police Tech Fund	141,261	98,805	117,881	120,360
	Operating Transfers Out Totals	2,964,571	2,193,200	2,398,748	2,220,360
	Department 2000 - Municipal Court Totals	4,008,455	2,940,008	3,307,570	3,495,601
	EXPENSE TOTALS	4,008,455	2,940,008	3,307,570	3,495,601
Fund 745 - Municipal Court Fund Totals					
REVENUE TOTALS		4,008,455	2,940,008	3,307,570	3,495,601
EXPENSE TOTALS		4,008,455	2,940,008	3,307,570	3,495,601
Fund 745 - Municipal Court Fund Totals		$ -	$ -	$ -	$ -



Component Units

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.

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
Fund 700 - Downtown Development Authority					
	REVENUE				
	Interest Revenue				
361000	Interest Income - Checking	$ 2,492	$ 3,423	$ 1,920	$ 660
361001	Investment Income	-	5,446	4,800	60
361003	Interest - Dreamland	32,534	22,588	31,308	86,524
361004	Interest - Fabric	215,779	131,271	-	-
361005	Interest Good Word	-	-	81,729	152,513
	Interest Revenue Totals	250,806	162,728	119,757	239,757
	Realized Gain/Loss on Investments				
362000	Realized Gain/Loss on Investment	-	636,292	-	-
	Realized Gain/Loss on Investments Totals	-	636,292	-	-
	Other				
389000	Miscellaneous Revenue	106,400	104,232	-	-
	Other Totals	106,400	104,232	-	-
	Interfund Transfers				
391210	Transfer From Fund 100	666,826	664,978	3,031,940	110,895
391236	Transfer from SPLOST 2009	-	-	20,000	-
391238	Transfer from SPLOST 2014	-	-	290,720	-
391239	Transfer from SPLOST 2017	-	-	4,446,049	-
391278	Transfer from Fund 280	-	-	50,000	50,000
	Interfund Transfers Totals	666,826	664,978	7,838,709	160,895
	Proceeds of General Fixed Asset Disposals				
392200	Sale of Property/ Capital Assets	-	10,000	-	-
	Proceeds of General Fixed Asset Disposals Totals	-	10,000	-	-
	REVENUE TOTALS	$ 1,024,032	$ 1,578,231	$ 7,958,466	$ 400,652

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
	EXPENSE				
	Department 7550 - Downtown Development				
	Purchased Professional & Technical Services				
521200	Professional Services	$ 7,051	$ 59,689	$ 48,955	$ 5,000
	Purchased Professional & Technical Services Totals	7,051	59,689	48,955	5,000
	Other Purchased Services				
523301	Advertising/Promotions	2,148	-	2,132	46,600
523602	Bank/Credit Card Fees	275	730	200	100
523700	Certification/ Educ/Training	165	-	-	-
523850	Contract Labor	164,333	218,512	213,017	210,000
	Other Purchased Services Totals	166,921	219,242	215,349	256,700
	Interest				
582100	Bond Interest	523,771	359,884	129,781	1,510
	Interest Totals	523,771	359,884	129,781	1,510
	Department 7550 - Downtown Development Totals	697,742	638,815	394,085	263,210
	Department 7553 - Downtown Facade Imp				
	Property				
541200	Site Improvements	1,431	-	10,896	10,000
	Property Totals	1,431	-	10,896	10,000
	Department 7553 - Downtown Facade Imp Totals	1,431	-	10,896	10,000
	Department 7564 - Parking				
	Purchased Property Services				
522130	Bldg. Maintenance/Cleaning	-	-	8,398	3,000
522149	Landscaping	-	-	3,588	12,300
	Purchased Property Services Totals	-	-	11,985	15,300
	Other Purchased Services				
523100	Property Liability Insurance	-	-	11,515	11,515
	Other Purchased Services Totals	$ -	$ -	$ 11,515	$ 11,515

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
	Supplies				
531210	Water/Sewer	$ -	$ -	$ 1,300	$ 1,260
531230	Electric	-	-	5,600	6,390
	Supplies Totals	-	-	6,900	7,650
	Property				
541200	Site Improvements	-	-	4,756,769	-
	Property Totals	-	-	4,756,769	-
	Intergovernmental				
571001	Taxes on Purchased Property	-	-	-	76,430
	Intergovernmental Totals	-	-	-	76,430
	Department 7564 - Parking Totals	-	-	4,787,169	110,895
	EXPENSE TOTALS	699,173	638,815	5,192,150	384,105
Fund 700 - Downtown Development Authority Totals					
REVENUE TOTALS		1,024,032	1,578,231	7,958,466	400,652
EXPENSE TOTALS		699,173	638,815	5,192,150	384,105
Fund 700 - Downtown Development Authority Totals		$ 324,859	$ 939,416	$ 2,766,316	$ 16,547
Fund 770 - Urban Redevelopment					
	REVENUE				
	Interest Revenue				
361001	Investment Income	-	-	-	96,000
	Interest Revenue Totals	-	-	-	96,000
	Interfund Transfers				
391210	Transfer From Fund 100	1,029,884	1,029,120	1,027,654	1,025,609
391279	Transfer from Tax Allocation District	-	-	-	1,098,824
	Interfund Transfers Totals	1,029,884	1,029,120	1,027,654	2,124,433
	REVENUE TOTALS	1,029,884	1,029,120	1,027,654	2,220,433
	EXPENSE				
	Interest				
582300	Interest Expense	155,631	131,207	107,917	82,113
	Interest Totals	$ 155,631	$ 131,207	$ 107,917	$ 82,113

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
	Department 1595 - General Administration Fees				
	Other Purchased Services				
523602	Bank/Credit Card Fees	$ -	$ -	$ -	$ 200
	Other Purchased Services Totals	-	-	-	200
	Department 1595 - General Administration Fees Totals	-	-	-	200
	Department 4220 - Roadways & Walkways				
	Sub Department 0008 - Parking Lot				
	Property				
541200	Site Improvements	-	-	600,000	-
	Property Totals	-	-	600,000	-
	Sub Department 0008 - Parking Lot Totals	-	-	600,000	-
	Sub Department 0015 - Library Streetscaping				
	Property				
541400	Infrastructure	-	-	240,000	-
	Property Totals	-	-	240,000	-
	Sub Department 0015 - Library Streetscaping Totals	-	-	240,000	-
	Department 4220 - Roadways & Walkways Totals	-	-	840,000	-
	Department 4221 - Paved Streets				
	Sub Department 0016 - Davenport Road				
	Purchased Professional & Technical Services				
521200	Professional Services	-	-	55,000	-
	Purchased Professional & Technical Services Totals	-	-	55,000	-
	Sub Department 0016 - Davenport Road Totals	-	-	55,000	-
	Department 4221 - Paved Streets Totals	-	-	55,000	-
	Department 6180 - Special Recreational Facilities				
	Purchased Professional & Technical Services				
521200	Professional Services	-	-	212,113	-
	Purchased Professional & Technical Services Totals	-	-	212,113	-
	Department 6180 - Special Recreational Facilities Totals	$ -	$ -	$ 212,113	$ -

Account	Account Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget
	Department 7320 - Urban Redevelopment				
	Purchased Professional & Technical Services				
521300	Technical Services	$ -	$ -	$ 50,000	$ 30,000
	Purchased Professional & Technical Services Totals	-	-	50,000	30,000
	Property				
541200	Site Improvements	-	-	49,462	-
	Property Totals	-	-	49,462	-
	Intergovernmental				
571000	Intergovernmental Expenditures	-	-	1,775,859	-
	Intergovernmental Totals	-	-	1,775,859	-
	Payments to Others				
573000	Payments to Others	-	-	731,000	900,000
	Payments to Others Totals	-	-	731,000	900,000
	Interest				
582100	Bond Interest	-	-	-	547,824
	Interest Totals	-	-	-	547,824
	Issuance Cost				
584000	Issuance Costs	-	-	194,261	-
	Issuance Cost Totals	-	-	194,261	-
	Department 7320 - Urban Redevelopment Totals	-	-	2,800,581	1,477,824
	EXPENSE TOTALS	155,631	131,207	4,015,611	1,560,137
Fund 770 - Urban Redevelopment Totals					
REVENUE TOTALS		1,029,884	1,029,120	1,027,654	2,220,433
EXPENSE TOTALS		155,631	131,207	4,015,611	1,560,137
Fund 770 - Urban Redevelopment Totals		$ 874,253	$ 897,913	$ (2,987,957)	$ 660,296

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.

Project Review Process

The Mayor and Council review the capital improvement projects (CIP's) several times during the year. At least twice a year, a comprehensive review is done during a Council Work Session. At these sessions, staff will give an update on the status of all ongoing capital projects, including progress made since the last update, any current or ongoing legal issues, environmental or compliance issues, availability of and award of grants by other governments, and the current and future project funding status. Aside from these updates, individual projects are often reviewed with Council at milestone events, such as changes in design or completion of the design, land acquisition, contracts are awarded for project construction or changes in the anticipated project timeline or cost.

A major factor in all of the City's capital projects is funding. Funds 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. The following criteria are used by the Mayor and Council and City staff to determine which capital projects received funding and appear in the list of future and upcoming capital projects.

- Most directly benefit the community,
- Conformity to City plans and goals,
- Improve public safety and health,
- Recreation/cultural/aesthetic value
- Operational budget impact,
- Available funding sources.

Capital Improvements

Budget

The capital improvement budget is the City's 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.

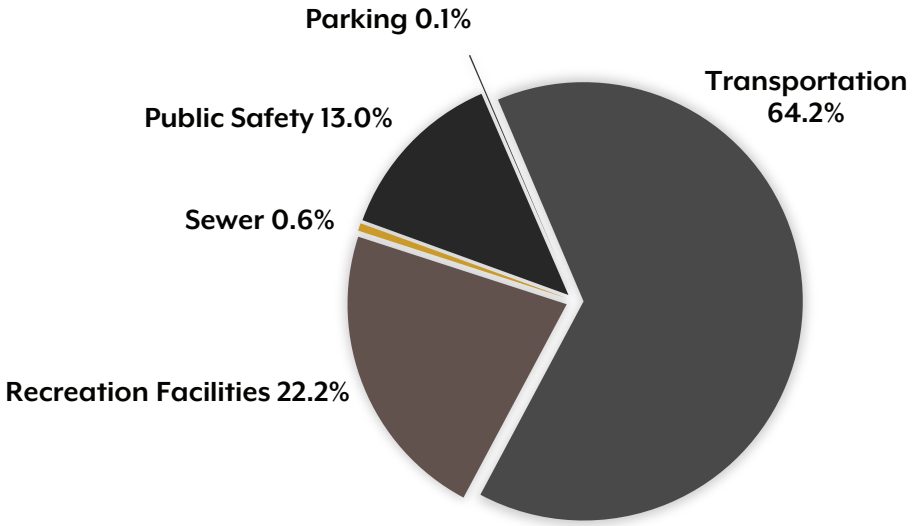
The City operates under a project-length budget for each capital project fund in use by the City. A project-length budget means the budgets for capital projects do not lapse at the end of the fiscal year, but remain in effect until project completion or re-appropriation by the Mayor and Council.

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 to plan, design, construct and in some cases purchase capital assets based on the needs of the community at large, benefit to the most residents and provide for the greatest use of the limited funds available. As in the past, transportation projects have proven to take the longest time to complete and are the most costly. In the FY 2022 budget, Transportation capital projects account over $46 million of the total $71 million CIP budget.

The following section includes a summary of the City's capital projects along with 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.



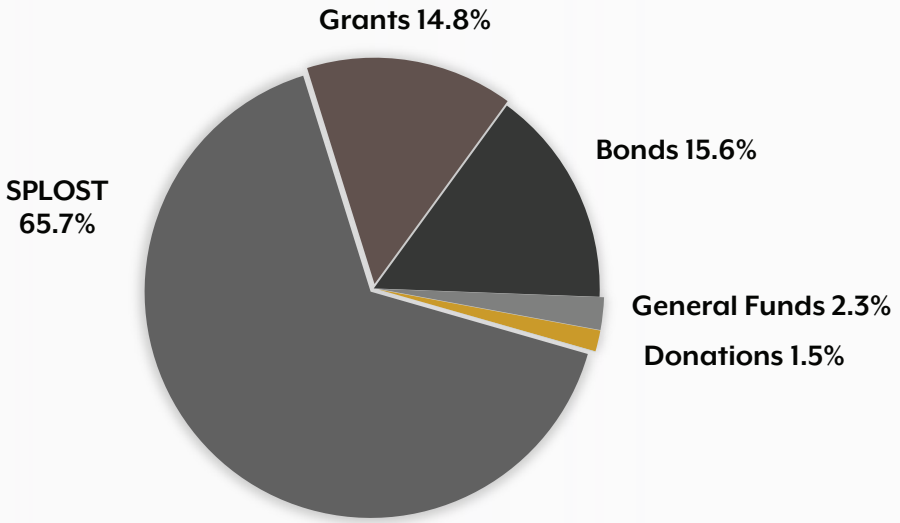


Transportation	$45,744,695
Recreation Facilities	15,807,249
Sewer	$398,695
Public Safety	$9,235,150
Parking	74,955
Total	$71,260,744

CIPS BY CATAGORY

CIPS BY FUNDING

SPLOST	$46,840,972
Grants	10,582,164
Bonds	11,090,000
General Funds	1,656,079
Donations	1,068,708
TAD	22,823
Total	$71,260,744



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 is 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. Where available the five-year capital project budgets include known expenditures for contracts and bid awards. Other project cost is estimate based on staff knowledge and experience. This program is a key element for identification and implementation of the City's long-range strategic plan, goals, and objectives.

The City's 2022-2026 five-year capital improvements budget has been developed with the following assumptions:

- Proposed project costs are estimates only.
- Proposed SPLOST 2017 and SPLOST 2023 funds are estimates only.
- The CIP only includes Urban Redevelopment Agency (URA) Revenue Bond funds backed by Tax Allocation District (TAD) proceeds.

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

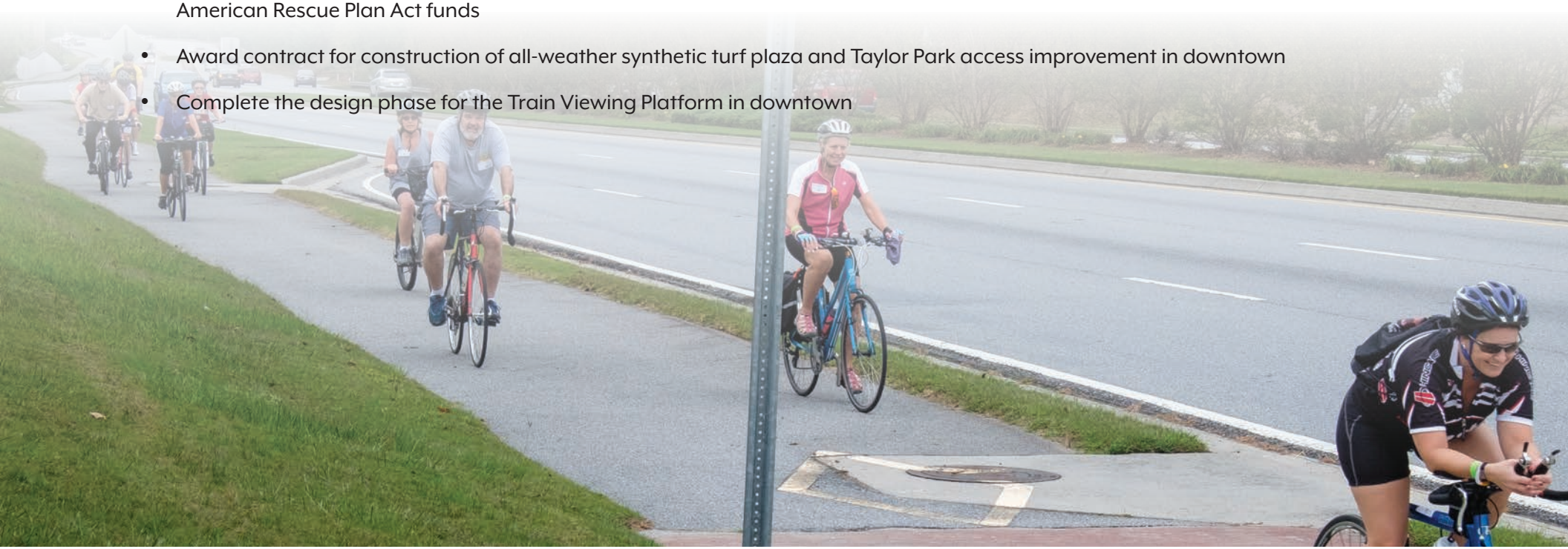
FY 2021 Major Accomplishments

- Completed streetscaping improvement in front of new downtown library, including sidewalk, parallel parking, curb and gutter
- Completed installation of security fencing and access gate around Public Safety building parking lot
- Purchased 17 police vehicles, warrant unit van and electric four wheeler
- Completed construction on the downtown hotel with shared public/private parking deck.
- Secured $27 million in revenue bond financing back by the pledge of future TAD (Tax Allocation District) increment revenue for several capital projects in the Downtown TAD area
- Completed design phase and awarded construction contract for construction of Rogers Bridge Park pedestrian bridge
- Entered into agreement with Gwinnett County to design and install water lines in the Hill and Pinecrest communities using American Rescue Plan Act funds
- Initiated design of all-weather synthetic turf plaza and Taylor Park access improvement in downtown
- Initiated redesign of landscape medians on Peachtree Industrial Boulevard and landscape shoulder improvements on Pleasant Hill Road

Capital Improvements

FY 2022 Goals

- Award contract for construction of all-weather synthetic turf plaza and Taylor Park access improvements
- Complete construction of Rogers Bridge Park pedestrian bridge
- Complete design and award contract for construction of Rogers Bridge Park bathroom/storage facility
- Complete design and right-of-way acquisition for Main Street Multi-Use Trail, and award construction bid
- Complete redesign and construction of landscape medians on Peachtree Industrial Boulevard and landscaping shoulder improvements on Pleasant Hill Road
- Complete right-of-way acquisition and demolish building for Davenport Road realignment and railroad quite zones
- Complete design of downtown drainage improvements and award contract for resurfacing of Main Street and Hill Street between West Lawrenceville Street and Hardy Street
- Complete the design phase and begin right of way acquisition for installation of water lines in the Hill and Pinecrestview communities using American Rescue Plan Act funds
- Award contract for construction of all-weather synthetic turf plaza and Taylor Park access improvement in downtown
- Complete the design phase for the Train Viewing Platform in downtown



Capital Improvements
5-Year Plan
Summary of Projects

Transportation	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Transportation and Infrastructure Improv. (ST-32)	10,606,012	2,478,561	1,924,179	$1,933,540	$2,006,033	$2,013,251	$20,961,576
SR 120 Realignment (CD-46)	3,468,065	-	-	-	-	-	3,468,065
Davenport Road improvements (CD-55)	2,533,917	103,897	-	-	-	-	2,637,814
Abbotts Bridge Road Improvements (CD-66) Phase I	1,458,635	-	-	-	-	-	1,458,635
Western Gwinnett Bikeway Phase III (CD-67)	32,743	64,185	42,790	-	-	-	139,718
Main Street Multi-Use Trail (CD-71)	479,850	828,022	1,876,851	2,815,276	-	-	6,000,000
Rogers Bridge - Main St Intersection Improv (CD-72)	298,403	-	-	-	-	-	298,403
Pine Needle Drive Improvements (CD-73)	157,744	92,138	491,405	30,713	-	-	772,000
Bunten Road Sidewalks (CD-74)	36,891	-	-	-	-	-	36,891
Landscape Medians (CD-77)	54,771	804,000	-	-	-	-	858,771
Library Streetscaping (TAD-01)	22,823	240,000	-	-	-	-	262,823
Thrive Parking Lot (URA-01)	-	600,000	-	-	-	-	600,000
DavenPort Road Extension (URA-02)	30,045	1,460,000	3,605,973	2,103,484	300,498	-	7,500,000
Downtown Drainage & Road Improvements (URA-04)	26,009	651,592	72,399	-	-	-	750,000
Transportation Total	$19,205,906	$7,322,396	$8,013,597	$6,883,014	$2,306,531	$2,013,251	$45,744,695

Continued on next page

Capital Improvements
5-Year Plan
Summary of Projects

Recreation Facilities	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Rogers Bridge Park (PK-33)							
Completed	$ 1,001,818	-	-	-	-	-	$ 1,001,818
Restroom Facility	167,300	53,628	768,832	120,000	-	-	1,109,760
Rogers Bridge Rehabilitation	2,311,846	5,677,253	604,304	-	-	-	8,593,403
TOTAL	3,480,964	5,730,881	1,373,136	120,000	-	-	10,704,981
Park Improvements (PK-36)	2,064,988	-	-	-	-	-	2,064,988
Train Viewing Platform (CD-76)	19,264	68,016	650,000	300,000	-	-	1,037,280
Synthetic Turf Plaza (URA-03)	139,613	651,136	1,023,213	186,039	-	-	2,000,000
Recreation Facilities Total	5,704,828	6,450,033	3,046,349	606,039	-	-	15,807,249

Public Safety	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST Vehicles (PD-20)	4,280,770	246,000	602,500	670,000	670,000	670,000	7,139,270
Police Capital Projects (PD-21)	1,370,818	162,563	112,500	150,000	150,000	150,000	2,095,881
Public Safety Total	5,651,587	408,563	715,000	820,000	820,000	820,000	9,235,150

Sewer	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Water/Sewer Improvements on Buford Hwy (CD-62)	30,039	300,815	67,841	-	-	-	398,695
Sewer Total	30,039	300,815	67,841	-	-	-	398,695

Parking Facilities	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Downtown Parking Facility (CA-25)	74,955	-	-	-	-	-	74,955
Parking Facilities Total	74,955	-	-	-	-	-	74,955

Grand Total	$30,667,316	$14,481,807	$11,842,787	$8,309,053	$3,126,531	$2,833,251	$71,260,744

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

Project Category: Transportation

Project Length: Recurring

Project Description:

Operating Budget Impact:

This capital project is for the milling/patching/resurfacing of various streets through out the City. A street evaluation report is compiled to index street for preservation treatment, rejuvenation and reconstruct. The City's overall goal is to increase the average Pavement Condition Index (PCI) for all streets in the City to 70. The main funding sources for this project are Special Purpose Local Option Sales Tax (SPLOST) and the Local Maintenance & Improvement Grant (LMIG).



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	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2005	$450,701	$-	$-	$-	$-	$-	$450,701
SPLOST 2009	1,952,011	-	-	-	-	-	1,952,011
SPLOST 2014	2,625,096	-	-	-	-	-	2,625,096
SPLOST 2017	3,925,062	2,253,533	1,690,150	1,690,150	982,907	-	10,541,801
SPLOST 2023	-	-	-	-	770,000	1,750,000	2,520,000
Grants (LMIG)	1,621,715	225,028	234,029	243,391	253,126	263,251	2,840,541
Gwinnett County	31,428	-	-	-	-	-	31,428
Total	10,606,012	2,478,561	1,924,179	1,933,540	2,006,033	2,013,251	20,961,577

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Land	-	-	-	-	-	-	-
Professional Services	93,444	24,786	115,451	135,348	160,483	181,193	710,703
Infrastructure	10,512,568	2,453,776	1,808,728	1,798,192	1,845,550	1,832,059	20,250,873
Total	10,606,012	2,478,561	1,924,179	1,933,540	2,006,033	2,013,251	20,961,576

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
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 - 2021

Project Description:

Prior year expenditures for 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. The current budget for this capital project includes a traffic signal at the intersection of Abbotts Bridge Road and the newly constructed George Rogers Avenue.



Operating Budget Impact:

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

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2001	$68,249	-	-	-	-	-	$68,249
SPLOST SR120	1,804,424	-	-	-	-	-	1,804,424
SPLOST 2014	1,139,004	-	-	-	-	-	1,139,004
SPLOST 2017	66,385	-	-	-	-	-	66,385
SPLOST 2017 Gwinnett County	294,469	-	-	-	-	-	294,469
Grants (Federal LCI)	95,533	-	-	-	-	-	95,533
Total	3,468,065	-	-	-	-	-	3,468,065

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Land							-
Professional Services	501,776	-	-	-	-	-	501,776
Infrastructure	2,966,289	-	-	-	-	-	2,966,289
Machinery/Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total	3,468,065	-	-	-	-	-	3,468,065

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	$1,000	1,000	1,000	1,000	1,000	5,000
Other Operating Costs	$150	150	150	150	150	750
Total	$1,150	$1,150	$1,150	$1,150	$1,150	$5,750

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

Project Category: Transportation

Project Length: 2004 - 2024

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 currently under construction. 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.



Operating Budget Impact:

Normal City maintenance of street, sidewalks, and curb & gutter will be required. Project will require a traffic light and street lights.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2001	$82,563	-	-	-	-	-	$82,563
SPLOST 2005	71,677	-	-	-	-	-	71,677
SPLOST 2009	1,100,200	-	-	-	-	-	1,100,200
SPLOST 2014	340,283	103,897	-	-	-		444,180
SPLOST 2017	46,014	-	-	-	-	-	46,014
Grants (Federal LCI)	42,258	-	-	-	-	-	42,258
Norfolk Southern Donation	-	-	-	-	-	-	-
General Fund	850,922	-	-	-	-	-	850,922
Bond Funds	-	-	-	-	-	-	-
Total	2,533,917	103,897	-	-	-	-	2,637,814
Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Land	1,951,122	-	-	-	-	-	1,951,122
Professional Services	582,795	103,897	-	-	-	-	686,692
Infrastructure	-	-	-	-	-	-	-
Machinery/Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total	2,533,917	103,897	-	-	-	-	2,637,814
Operating Budget Impact:		FY22	FY23	FY24	FY25	FY26	Total
Personnel		-	-	-	-	-	-
Other Operating Costs		-	-	-	-	-	-
Total		$0	$0	$0	$0	$0	$0

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

Project Category: Sewer

Project Length: 2010 - 2022

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. Lines will be county maintained.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2009	$30,039	$300,815	$67,841	-	-	-	$398,695
Total	30,039	300,815	67,841	-	-	-	398,695

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Land	-	-	-	-	-	-	-
Professional Services	18,019	29,451	-	-	-	-	47,470
Infrastructure	12,020	271,364	67,841	-	-	-	351,225
Machinery/Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total	30,039	300,815	67,841	-	-	-	398,695

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total	$0	$0	$0	$0	$0	$0

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

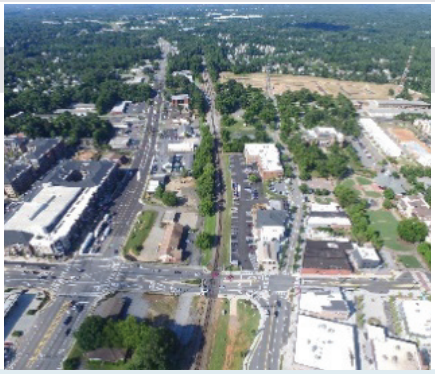
Project Category: Transportation

Project Length: 2015 - 2020

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 currently in the final stages of completion.



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

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2014	$236,740	-	-	-	-	-	$236,740
SPLOST 2017	40,613	-	-	-	-	-	40,613
SPLOST 2017 Gwinnett County	1,181,282	-	-	-	-	-	1,181,282
Total	1,458,635	-	-	-	-	-	1,458,635

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Land	-	-	-	-	-	-	-
Professional Services	298,100	-	-	-	-	-	298,100
Infrastructure	1,160,535	-	-	-	-	-	1,160,535
Machinery/Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total	1,458,635	-	-	-	-	-	1,458,635

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	500	750	750	750	750	3,500
Other Operating Costs	100	150	150	175	175	750
Total	$600	$900	$900	$925	$925	$4,250

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

Project Category: Transportation

Project Description:

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.



Project Length: 2015 - 2021

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2014	$29,946	$64,185	$42,790	-	-	-	$136,920
SPLOST 2017	2,798	-	-	-	-	-	$2,798
Total	32,743	64,185	42,790	-	-	-	139,718

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Land	-	-	-	-	-	-	-
Professional Services	2,888	-	-	-	-	-	2,888
Infrastructure	29,856	64,185	42,790	-	-	-	136,830
Machinery/Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total	32,743	64,185	42,790	-	-	-	139,718

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	750	750	750	2,250
Other Operating Costs	-	-	50	50	50	150
Total	$0	$0	$800	$800	$800	$2,400

Project Name (Number): CD-71 Main Street Multi-Use Trail (320036)

Project Category: Transportation

Project Length: 2018-2024

Project Description:

This capital project is for the construction of an approximate 1 mile pedestrain/bicycle multi-use trail along Main Street from Peachtree Industrial Boulevard to Downtown. The project is jointly funded between Gwinnett County (81%) and the City of Duluth (19%). The trail will be 10 feet wide and will require sewer lines, landscaping and possilble utility relocation. Additional funds will be added to this project to complete design and when the construction contract is awarded.



Operating Budget Impact:

Area is currently maintained by the City, however, additional landscape maintenance of the trail will required. Street lighting will be upgrade and new lights added.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2017	$91,171	$157,324	$356,602	$534,903	-	-	$1,140,000
SPLOST 2017 Gwinnett County	388,679	670,698	1,520,249	2,280,374	-	-	4,860,000
Total	479,850	828,022	1,876,851	2,815,276	-	-	6,000,000

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	479,850	149,044	206,454	309,680	-	-	1,145,028
Infrastructure	-	678,978	1,670,397	2,505,596	-	-	4,854,972
Total	479,850	828,022	1,876,851	2,815,276	-	-	6,000,000

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	2,100	2,100	2,100	6,300
Other Operating Costs	-	-	3,000	3,000	3,000	9,000
Total	$0	$0	$5,100	$5,100	$5,100	$15,300

Project Name (Number): CD-72 Rogers Bridge - Main Street Intersection Improvements (320037)

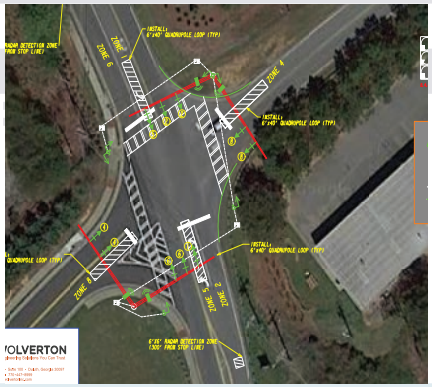
Project Category: Transportation

Project Length: 2018-2020

Project Description:

Operating Budget Impact:

This capital project is for intersection improvements at Rogers Bridge Road and Main Street to correct hazardous sight distance conditions. Improvements will include the installation of mask arm traffic lights at this intersections, along with pavement markings for pedestrian crossing. This project will be designed to coordinate with the Main Street Multi-Use Trail project.



Electric cost for the operation of the traffic lights

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2017	$56,697	-	-	-	-	-	$56,697
SPLOST 2017 Gwinnett County	241,706	-	-	-	-	-	241,706
Total	298,403	-	-	-	-	-	298,403

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	95,279	-	-	-	-	-	95,279
Infrastructure	203,124	-	-	-	-	-	203,124
Total	298,403	-	-	-	-	-	298,403

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	150	300	300	300	300	1,350
Total	$150	$300	$300	$300	$300	$1,350

Project Name (Number): CD-73 Pine Needle Drive Improvements (320038)

Project Category: Transportation

Project Length: 2018-2023

Project Description:

Operating Budget Impact:



This capital project will re-align the road where Pine Needle Drive meets State Route 120. Pine Needle Drive currently intersects State Route 120 at a about a 45 degree angle, creating unsafe sight distance for driver's merging on to State Route 120. After studying several option and getting public input, the decision was made to create a cul-de-sac at the end of Pine Needle Drive, just before State Route 120.

Normal operating cost for street maintenance already included in the current budget.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2017	$29,971	$17,506	$93,367	$5,835	-	-	$146,680
SPLOST 2017 Gwinnett County	127,773	74,632	398,038	24,877	-	-	625,320
Total	157,744	92,138	491,405	30,713	-	-	772,000

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	157,744	78,318	73,711	9,214	-	-	318,986
Infrastructure	-	13,821	417,694	21,499	-	-	453,014
Total	157,744	92,138	491,405	30,713	-	-	772,000

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total	$0	$0	$0	$0	$0	$0

Capital Improvements

Project Name (Number): CD-74 Bunten Road Sidewalks (320039)

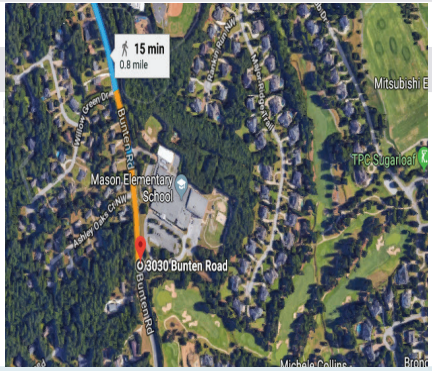
Project Category: Transportation

Project Length: 2018-2023

Project Description:

Operating Budget Impact:

This capital project will add 5' wide sidewalks on the east side of the road from Old Peachtree Road to Mason Elementary School. This sidewalk is being installed in a residential area and will be adjacent to the City's Bunten Road park. It will connect to the existing sidewalk in front of Mason Elementary School. Project is currently on hold for funding reasons.

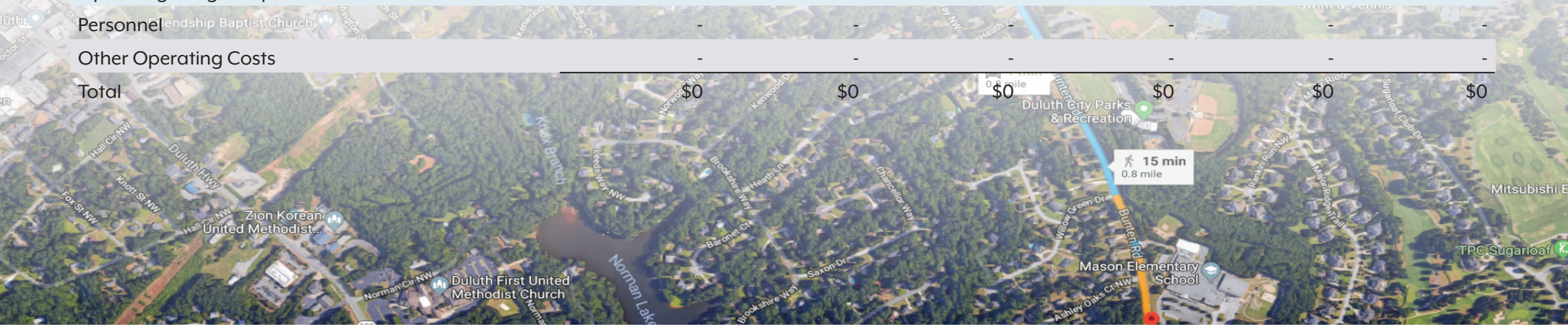


Normal maintenance already included in the operating budget.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2017	$7,009	-	-	-	-	-	$7,009
SPLOST 2017 Gwinnett County	29,881	-	-	-	-	-	29,881
Total	36,891	-	-	-	-	-	36,891

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	36,891	-	-	-	-	-	36,891
Infrastructure	-	-	-	-	-	-	-
Total	36,891	-	-	-	-	-	36,891

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total	$0	$0	$0	$0	$0	$0



Project Name (Number): CD-76 Train Viewing Platform (350006)

Project Category: Recreation Facilities

Project Length: 2019-2023

Project Description:

This capital project is to construct a train viewing platform to allow residents and visitors to safely view trains as the past through the City each day. The platform will be constructed on a City owned parcel of land adjacent to the railroad tracks in downtown, across from City Hall. The City anticipates moving forward with the platform construction sometime after construction is complete on the office building adjacent to the platform.



Operating Budget Impact:

Landscape maintenance and utility cost will need to be added to the operating budget.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Donations	$19,264	$68,016	$650,000	$300,000	-	-	$1,037,280
Total	19,264	68,016	650,000	300,000	-	-	1,037,280

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	19,264	68,016	$71,500	33,000	-	-	191,780
Land	-	-	-	-	-	-	-
Infrastructure	-	-	578,500	267,000	-	-	845,500
Total	19,264	68,016	650,000	300,000	-	-	1,037,280

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	2,100	2,100	2,200	2,200	2,300	10,900
Other Operating Costs	600	600	620	620	630	3,070
Total	$2,700	$2,700	$2,820	$2,820	$2,930	$13,970

Project Name (Number): CD-77 Landscape Medians (320014)

Project Category: Transportation

Project Length: 2021 - 2022

Project Description:

This project is for landscaping two project areas. The first is the shoulders along Pleasant Hill Road from the Chattahoochee River (enterance to the City) to McClure Bridge Road. The second is landscaping of the medians on Peachtree Industrial Boulevard from State Route 120 to Sugarloaf Parkway.

Photo coming soon

Operating Budget Impact:

Currently maintained by the City. However, maintenance cost will increase based on additional plantings and required care.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2017	$ 54,771	$ 804,000	-	-	-	-	$858,771
Total	54,771	804,000	-	-	-	-	858,771

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	54,771	4,000	-	-	-	-	58,771
Infrastructure	-	800,000	-	-	-	-	800,000
Total	54,771	804,000	-	-	-	-	858,771

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	19,200	38,400	38,400	40,320	40,320	176,640
Total	$19,200	$38,400	$38,400	$40,320	$40,320	$176,640

Project Name (Number): CA-25 Downtown Parking Facility (320035)

Project Category: Parking Facilities

Project Length: 2018-2021

Project Description:

The City is partnering with a private developer to construct a parking deck with a hotel on top in the City's downtown. The developer, based on an agreement with the City, will construct the parking deck and hotel. The parking deck will consist of 330 space and when complete the developer will deed over to the City 230 of the spaces to be used public parking in downtown for an agreed upon price. The remaining 100 space will be for hotel patrons.

Photo coming soon

Operating Budget Impact:

The City will be responsible for landscaping maintenance of the area, along with maintenance of its share of the parking deck and insurance.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2009	$47,711	-	-	-	-	-	$47,711
SPLOST 2014	$27,244	-	-	-	-	-	$27,244
SPLOST 2017		-	-	-	-	-	-
Total	74,955	-	-	-	-	-	74,955

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	36,732	-	-	-	-	-	36,732
Site Improvements	38,223	-	-	-	-	-	38,223
Total	74,955	-	-	-	-	-	74,955

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	750	2,500	2,500	2,500	2,500	10,750
Other Operating Costs	8,000	13,000	15,000	15,000	15,000	66,000
Total	$8,750	$15,500	$17,500	$17,500	$17,500	$76,750

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

Project Category: Recreation Facilities

Project Length: 2010 - 2023

Project Description:

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



Operating Budget Impact:

Additional utilities and maintenance cast for Dog Park and Canoe Launch included in budget. Additional utilities and supplies for restroom will be required. Minimal cost if lighting is add to bridge rehabilitation.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2005	$77,532	-	-	-	-	-	$77,532
SPLOST 2009	1,048,555	53,628	267,172	-	-	-	1,369,356
SPLOST 2014	350,627	$238,493	-	-	-	-	589,120
SPLOST 2017	50,355	353,820	290,968	-	-	-	695,143
SPLOST 2023	-	-	$250,000	$120,000	-	-	370,000
Federal Grant - TIP	1,508,972	3,754,675	417,184	-	-	-	5,680,831
State Grant	119,450	555,790	61,760	-	-	-	737,000
Local Government Grants	325,473	774,475	86,052	-	-	-	1,186,000
Total	3,480,964	5,730,881	1,373,136	120,000	-	-	10,704,981

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Completed Projects	1,001,818	-	-	-	-	-	1,001,818
Restroom Facility	167,300	53,628	768,832	120,000	-	-	1,109,760
Rogers Bridge Rehabilitation	2,311,846	5,677,253	604,304	-	-	-	8,593,403
Total	3,480,964	5,730,881	1,373,136	120,000	-	-	10,704,981

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	7,000	9,000	73,000	78,000	78,500	245,500
Other Operating Costs	20,000	21,500	35,950	39,400	39,600	156,450
Total	$27,000	$30,500	$108,950	$117,400	$118,100	$401,950

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

Project Category: Recreation Facilities

Project Length: 2010 - 2016

Project Description:

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



Operating Budget Impact:

Dog park will require staff maintenance of landscaping and park amenities. Minimal cost to operate the canoe ramp.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	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	FY22	FY23	FY24	FY25	FY26	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:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	7,000	7,000	7,500	7,500	8,000	37,000
Other Operating Costs	20,000	20,000	20,750	21,200	21,400	103,350
Total	$27,000	$27,000	$28,250	$28,700	$29,400	$140,350

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

Project Category: Recreation Facilities

Project Length: 2021 - 2023

Project Description:

This portion of the capital project is for the construction of a restroom facility at Rogers Bridge Park. This project is currently in the early stages of design. The design of the restroom maybe expended to include storage for equipment and supplies.

Photo coming soon

Operating Budget Impact:

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

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2009	$50,788	$53,628	$267,172	-	-	-	$371,588
SPLOST 2014	$116,512	-	-	-	-	-	$116,512
SPLOST 2017	-	-	$251,660	-	-	-	$251,660
SPLOST 2023	-	-	$250,000	$120,000	-	-	$370,000
Total	167,300	53,628	768,832	120,000	-	-	$1,109,760

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Land	-	-	-	-	-	-	-
Professional Services	167,300	13,628	-	-	-	-	180,928
Infrastructure	-	40,000	768,832	120,000	-	-	928,832
Machinery/Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total	167,300	53,628	768,832	120,000	-	-	1,109,760

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	62,000	67,000	67,000	196,000
Other Operating Costs	-	-	13,000	16,000	16,000	45,000
Total	$0	$0	$75,000	$83,000	$83,000	$241,000

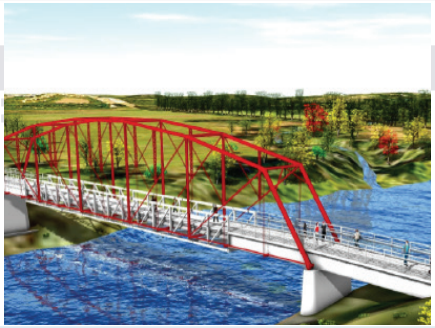
Project Name (Number): PK-33 Rogers Bridge Park (320026.6220.0014) - ROGERS BRIDGE REHABILITATION

Project Category: Recreation Facilities

Project Length: 2015 - 2021

Project Description:

This project at Rogers Bridge Park will construct a pedestrian freindly bridge for the purpose of providing a public walking trail over the Chattahoochee River joining a park in Duluth with one in Johns Creek. 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. Additional ARC fund is being sought for the bridge construction.



Operating Budget Impact:

Minimal cost for maintenance and lighting, if added to the project.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2009	$98,442	-	-	-	-	-	$98,442
SPLOST 2014	209,154	238,493	-	-	-	-	447,647
SPLOST 2017	50,355	353,820	39,308	-	-	-	443,483
Federal Grant - TIP	1,508,972	3,754,675	417,184	-	-	-	5,680,831
State Grant	119,450	555,790	61,760	-	-	-	737,000
Local Government Grants	325,473	774,475	86,052	-	-	-	1,186,000
Total	2,311,846	5,677,253	604,304	-	-	-	8,593,403

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Land	-	-	-	-	-	-	-
Professional Services	1,122,062	567,725	181,291	-	-	-	1,871,078
Infrastructure	1,189,784	5,109,527	423,013	-	-	-	6,722,324
Machinery/Equipment	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total	2,311,846	5,677,253	604,304	-	-	-	8,593,403

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	$2,000	$3,500	$3,500	$3,500	$12,500
Other Operating Costs	-	$1,500	$2,200	$2,200	$2,200	$8,100
Total	$0	$3,500	$5,700	$5,700	$5,700	$20,600

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

Project Category: Recreation Facilities

Project Length: 2013 - 2020

Project Description:

This capital project is for various improvements to all City of Duluth parks. The completed improvements include the replacement of the Bunten Road park activity building roof, new playground structure, resurfacing of the paved trail, replacement of two retaining walls and parking infrastructure improvements, including stadium seating. Other projects include city-wide park signage, and new park irrigation systems at Bunten Road park and Chattapoochee park. Current project include the replacement of wooden bridges and soil erosion measures at Bunten Road park.



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	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2009	$2,046,388	-	-	-	-	-	$2,046,388
SPLOST 2014	18,600	-	-	-	-	-	$18,600
Total	2,064,988	-	-	-	-	-	2,064,988

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Bunten Road Park Playground	395,275	-	-	-	-	-	395,275
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
Bridge Railings Replacement	120,423	-	-	-	-	-	120,423
Total	2,064,988	-	-	-	-	-	2,064,988

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	3,000	3,000	3,300	3,300	3,500	16,100
Other Operating Costs	10,000	12,000	5,000	15,000	12,000	54,000
Total	$13,000	$15,000	$8,300	$18,300	$15,500	$70,100

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

Project Category: Public Safety

Project Description:

This capital project has been established for the purchase new police vehicles with Special Purpose Local Option Sales Tax (SPLOST) revenue. This funding ensures a dependable and low maintenance vehicle fleet.



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	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2009	$1,000,001	-	-	-	-	-	$1,000,001
SPLOST 2014	649,985	-	-	-	-	-	649,985
SPLOST 2017	2,316,918	202,000	405,000	-	-	-	2,923,918
SPLOST 2023	-	-	157,500	630,000	630,000	630,000	2,047,500
General Fund	313,866	44,000	40,000	40,000	40,000	40,000	517,866
Total	4,280,770	246,000	602,500	670,000	670,000	670,000	7,139,270

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Land	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery/Equipment	4,280,770	246,000	602,500	670,000	670,000	670,000	7,139,270
Contingency	-	-	-	-	-	-	-
Total	4,280,770	246,000	602,500	670,000	670,000	670,000	7,139,270

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	8,000	8,500	8,500	10,000	10,000	45,000
Other Operating Costs	12,000	12,000	13,000	14,500	14,500	66,000
Total	$20,000	$20,500	$21,500	$24,500	$24,500	$111,000

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

Project Category: Public Safety

Project Length: 2017-2026

Project Description:

This captial project is for the purchase of public safety capital equipment. The budget includes funding for new police tasers and funding for the beginning phases 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.



Operating Budget Impact:

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

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
SPLOST 2009	-	-	-	-	-	-	$-
SPLOST 2017	1,083,527	162,563	112,500	-	-	-	1,358,590
SPLOST 2023	-	-	-	150,000	150,000	150,000	450,000
General Funds	287,291	-	-	-	-	-	287,291
Total	$1,370,818	$162,563	$112,500	$150,000	$150,000	$150,000	$2,095,881

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	-	-	-	-	-	-	-
Police Equipment	1,083,527	162,563	112,500	150,000	150,000	150,000	1,808,590
Building	287,291	-	-	-	-	-	287,291
Total	1,370,818	162,563	112,500	150,000	150,000	150,000	2,095,881

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	55,000	55,000	60,500	60,500	66,550	297,550
Total	$55,000	$55,000	$60,500	$60,500	$66,550	$297,550

Project Name (Number): URA-01 Thrive Parking Lot (770-4220)

Project Category: Transportation

Project Length: 2021-2022

Project Description:

The City has entered into a contract with a private developer (Thrive) to construct a 22,000 two story co-working office building in downtown. The development will also include 60 parking space. Once the development is complete, the City will purchase the parking for $600,000 and the parking will become public parking spaces.



Operating Budget Impact:

Minimal cost to clean parking lot. May require 1 or 2 trash receptacles and lighting cost will need to be added to the operating budget.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
URA Bond Funds	-	$600,000	-	-	-	-	$600,000
Total	-	600,000	-	-	-	-	600,000

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Infrastructure	-	600,000	-	-	-	-	600,000
Total	-	600,000	-	-	-	-	600,000

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	700	700	720	720	730	3,570
Total	$700	$700	$720	$720	$730	$3,570

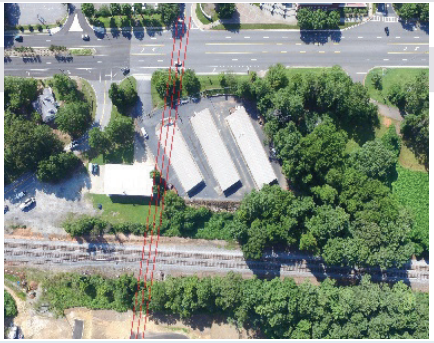
Project Name (Number): URA-02 Davenport Road Extension (770-4221)

Project Category: Transportation

Project Length: 2021-2025

Project Description:

This project will create a new intersection and corresponding road at Buford Highway and the existing Davenport Road. The new 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 the adjacent neighborhood into downtown. This project also includes switching to quite crossing zones for three railroad crossing in the downtown.



Operating Budget Impact:

Normal City maintenance of street, sidewalks, and curb & gutter will be required. Project will require a traffic light and street lights.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
URA Bond Funds	$30,045	$ 1,460,000	$ 3,605,973	$ 2,103,484	$ 300,498	-	$7,500,000
Total	30,045	1,460,000	3,605,973	2,103,484	300,498	-	7,500,000

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	30,045	40,000	190,000	130,000	55,000	-	445,045
Land	-	1,420,000	-	-	-	-	1,420,000
Infrstructure	-	-	3,415,973	1,973,484	245,498	-	5,634,955
Total	30,045	1,460,000	3,605,973	2,103,484	300,498	-	7,500,000

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	-	1,000	1,000	2,000
Other Operating Costs	-	-	-	750	750	1,500
Total	$0	$0	$0	$1,750	$1,750	$3,500

Project Name (Number): URA-03 Synthetic Turf Plaza (770-6180)

Project Category: Recreation Facilities

Project Length: 2021 - 2024

Project Description:

A synthetic turf plaza is being constructed in downtown adjacent to the City's town green. The plaza will be an all weather surface of approximately 70 X 96 feet with canopy seating along the exterior. The City is working with a private developer to construct a 2,500 square feet restaurant restaurant, with roof top dining space. The plaza will house a public use ice skating rink during the winter months.

Photo coming soon

Operating Budget Impact:

Synthetic turf will be relatively maintenance free. Additional light and utility cost need to be added to budget.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
URA Bond Funds	$139,613	$651,136	$1,023,213	$186,039	$0	$0	$2,000,000
Total	139,613	651,136	1,023,213	186,039	-	-	2,000,000

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	139,613	87,500	25,000	15,000	-	-	267,113
Site Improvements	-	563,636	998,213	171,039	-	-	1,732,887
Total	139,613	651,136	1,023,213	186,039	-	-	2,000,000

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): URA-04 Downtown Drainagne & Road Improvements (770-4220)

Project Category: Transporation

Project Length: 2021 - 2023

Project Description:

As a result of heavy truck and equipment traffic in downtown from several significant development project, it is necessary to resurface various streets. Part of this project will also include drainage improvements and repairs on both Main Strret and Hill Street to address existing problems.



Operating Budget Impact:

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

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
URA Bond Funds	$26,009	$651,592	$72,399	-	-	-	$750,000
Total	26,009	651,592	72,399	-	-	-	750,000

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	26,009	23,143	7,000	-	-	-	56,152
Infrasturcture	-	628,449	65,399	-	-	-	693,848
Total	26,009	651,592	72,399	-	-	-	750,000

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	100	100	100	100	400
Other Operating Costs	-	50	50	50	50	200
Total	$0	$150	$150	$150	$150	$600

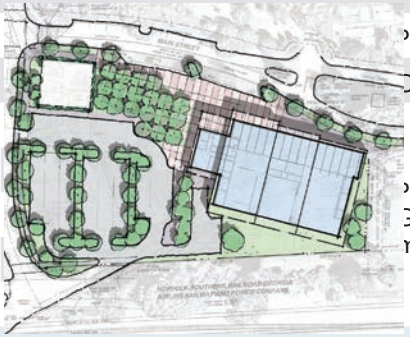
Project Name (Number): TAD-01 Library Streetscaping

Project Category: Transportation

Project Length: 2020-2021

Project Description:

Operating Budget Impact:



Gwinnett County is constructing a new county library branch in Downtown Duluth. A part of the overall construction the City has agreed to reimburse the County $250,000 for the cost of streetscaping in front of the library. The streetscaping will include sidewalk, curb & gutter and striping for parallel parking along Main Street.

Property will be maintained by Gwinnett County. Minimal street maintenance cost to the City.

Funding Sources:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
TAD Funds	$22,823	-	-	-	-	-	$22,823
URA Bond Funds	-	240,000	-	-	-	-	$240,000
Total	22,823	240,000	-	-	-	-	262,823

Project Costs:	Prior Years	FY22	FY23	FY24	FY25	FY26	Total
Professional Services	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Infrastructure	22,823	240,000	-	-	-	-	262,823
Total	22,823	240,000	-	-	-	-	262,823

Operating Budget Impact:	FY22	FY23	FY24	FY25	FY26	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-
Total	$0	$0	$0	$0	$0	$0

IV. GENERAL FUND LINE ITEMS

General Fund Revenues
Line items

General Fund Expenditures
Line Items

General Fund Revenues Line Item

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 Adopted Budget
Fund 100 - General Fund					
General Property Taxes					
311201	FY 2020 Property Taxes	$ -	$ -	$ 9,120,000	$ 30,000
311202	2021 Property Taxes	-	-	-	10,430,000
311208	FY 2010 Property Taxes	-	-	10	-
311209	FY 2011 Property Taxes	-	-	10	10
311210	FY 2012 Property Taxes	-	-	50	10
311211	FY 2013 Property Taxes	661	-	100	10
311212	FY 2014 Property Taxes	1,144	-	100	10
311213	FY 2015 Property Taxes	3,073	569	100	10
311214	FY 2016 Property Taxes	9,397	600	200	50
311215	FY 2017 Property Taxes	24,805	8,295	500	200
311216	FY 2018 Property Taxes	8,729,423	25,367	3,000	300
311217	FY 2019 Property Taxes	-	9,636,840	30,000	3,000
311310	Gwinnett Co Motor Veh Taxes	75,274	56,509	43,000	33,400
311315	Motor Vehicle Title Ad Valorem Tax - TAVT	886,238	870,831	620,000	972,000
311600	Transfer Tax	77,033	58,691	50,000	69,000
311601	Intangible Tax	111,960	182,789	120,000	140,000
311700	Franchise Tax	2,120,296	2,192,537	1,925,000	2,000,000
General Property Taxes Totals		$ 12,039,304	$ 13,033,028	$ 11,912,070	$ 13,678,000
Selective Sales & Use Taxes					
314200	Alcohol Beverage Tax	601,480	621,904	550,000	610,000
314300	Mixed Drink Excise Tax	76,563	80,510	62,000	78,000
314310	Malt Beverage Excise Tax	7,102	3,418	4,000	3,000
314500	Energy Excise Tax	14,190	13,776	12,000	13,000
Selective Sales & Use Taxes Totals		$ 699,335	$ 719,608	$ 628,000	$ 704,000

General Fund Revenues Line Item

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 Adopted Budget
Business Taxes					
316100	Occupational Tax	$ 1,186,712	$ 1,077,877	$ 830,000	$ 830,000
316101	Occupational Tax Admin Fee	83,005	67,247	65,000	67,000
316200	Insurance Premium Tax	1,906,841	2,030,666	2,030,000	2,120,000
316300	Institutional Tax	81,054	108,939	60,000	70,000
Business Taxes Totals		$ 3,257,612	$ 3,284,729	$ 2,985,000	$ 3,087,000
Penalties & Interest on Delinquent taxes					
319100	Interest on Delinquent Taxes/Fees	9,580	10,180	8,000	10,000
319101	Tax/Fee Penalty	10,461	5,927	7,000	7,000
319200	Alcohol Late Penalty	-	-	1,000	100
319400	Occupational Tax Penalty	10,400	5,339	10,000	11,000
319500	Tax FIFA Cost	1,776	1,120	2,000	1,400
Penalties & Interest on Delinquent taxes Totals		$ 32,217	$ 22,566	$ 28,000	$ 29,500
Business Licenses					
321100	Alcohol Handling Permits	47,292	36,460	40,000	41,000
321110	Beer Only Package	2,050	500	2,000	1,500
321120	Beer and Wine Package	24,165	24,300	24,000	24,000
321130	Beer, Wine, Liquor Consumption	108,450	105,450	85,000	113,500
321131	Package Store Licenses	36,000	36,000	36,000	36,000
321132	Beer and Wine Consumption	28,390	21,650	22,000	21,000
321133	Beer Only Consumption	2,250	1,750	2,000	2,000
321134	Liquor Consumption	300	415	150	300
321135	Wine Only Consumption	-	-	100	100
321145	Alcohol Special Events Facility	1,650	1,500	1,500	1,500
321150	Wholesaler - Alcohol	-	-	50	-
321154	Brewery - Beer and Malt Beverages	-	-	50	5,000
321220	Insurance License Fees	56,450	55,800	55,000	55,000
321250	Business Permits	-	-	50	50

General Fund Revenues Line Item

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 Adopted Budget
321900	Alcohol Application Fees	$ 4,055	$ 3,415	$ 4,300	$ 4,000
Business Licenses Totals		$ 311,052	$ 287,240	$ 272,200	$ 304,950
Non-Business Licenses & Permits					
322200	Repermitting Building Permits	9,592	610	300	-
322210	Zoning and Land Use	16,945	11,234	3,000	4,500
322230	Signs	26,130	18,200	15,000	15,000
322240	Planning Review Fees	57,634	55,296	20,000	-
322902	Filming Permits and Fees	29,675	4,850	500	500
322990	Miscellaneous - Fees & Charges - Planning	-	25	-	250
Non-Business Licenses & Permits Totals		$ 139,976	$ 90,215	$ 38,800	$ 20,250
Regulatory Fees					
323100	Permit - Building Plan	-	6,152	-	837,786
323110	Permit - Land Disturbance Plan	45,403	34,829	13,000	9,000
323111	Inspection	50	1,350	50	13,000
323113	V/SE/CU Application	500	1,000	200	-
323120	Building Permits Residential	145,656	328,901	242,659	-
323121	Building Permits Commercial	358,228	514,149	402,000	-
323122	Mechanical Permits	8,860	3,985	7,500	-
323130	Permit- Trades (MEP)	-	1,300	-	7,500
323140	Permit- Telecommunications	-	-	-	1,000
323185	Swimming Pool Permits	875	650	400	-
323190	Permit - Miscellaneous/ Other	-	4,828	-	17,000
323900	NPDES Stormwater/ Dev Fee	77	-	100	-
323930	P & Z Misc Income	1,553	475	1,100	-
Regulatory Fees Totals		$ 561,202	$ 897,619	$ 667,009	$ 885,286
Federal Government Grants					
331111	DOJ Federal Grant	8,246	4,994	10,090	11,101
Federal Government Grants Totals		$ 8,246	$ 4,994	$ 10,090	$ 11,101

General Fund Revenues Line Item

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 Adopted Budget
Local Government Unit Payment in Lieu of Taxes					
338000	Other Taxes	$ 1,311	$ 1,336	$ 1,380	$ 1,350
338100	Intergovernmental Revenue	930,806	1,305,253	1,034,000	660,000
Local Government Unit Payment in Lieu of Taxes Totals		$ 932,117	$ 1,306,589	$ 1,035,380	$ 661,350
General Government					
341300	Review - Building Plan	-	300	-	16,000
341310	Plat Reduction Fee	-	-	-	100
341320	Review - Plans and Plats	-	-	-	1,500
341330	Review - Land Disturbance Plan	-	-	-	12,000
341340	Review - Miscellaneous/ Other	-	600	-	1,000
General Government Totals		$ -	$ 900	$ -	$ 30,600
Public Safety					
342112	Police Dept. Copies	4,623	3,926	4,000	6,300
342130	False Alarms	12,100	14,920	13,000	13,000
342310	Police Dept. Fingerprints	24,637	18,869	17,000	19,000
342311	Criminal History Background	36,488	38,065	33,000	37,000
Public Safety Totals		$ 77,848	$ 75,780	$ 67,000	$ 75,300
Utilities/Enterprise					
344110	Garbage Bags - 32 Gallon	2,051	2,154	1,369	2,004
344111	Garbage Bags - Senior 32 Gal	621	568	602	618
344112	Garbage Bags - 13 Gallon	733	598	487	687
344113	Garbage Bags - Senior 13 Gal	258	199	246	255
344114	Garbage Bags - 42 Gallon	332	132	317	264
344115	Garbage Bags - Senior 42 Gallon	13	13	27	26
344130	Recycling Proceeds	7,391	6,721	7,100	7,100
344190	Garbage Bag Rebate	184,689	-	-	-
Utilities/Enterprise Totals		$ 196,088	$ 10,385	$ 10,148	$ 10,954

General Fund Revenues Line Item

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 Adopted Budget
Other Fees					
346900	Appeal Hearing Fees	$ 1,000	$ -	$ 100	$ 100
Other Fees Totals		$ 1,000	$ -	$ 100	$ 100
Culture & Recreation					
347200	Bunten Rd. Facility Rental	1,412	3,692	3,000	2,000
347201	Pavilion Rental	4,400	1,270	2,000	2,000
347202	Field Rental	26,854	16,378	17,000	10,675
347203	Gym Rental	1,875	3,697	8,000	1,495
347204	Facility Rental - Rogers Bridge	1,650	900	1,500	1,500
347205	Facility Rental - WP Jones	5,090	2,810	3,800	2,000
347300	Red Clay/ Eddie Owen Presents	-	-	1,500	-
347500	Recreation Programs	103,494	70,794	56,000	70,000
347501	Camps	121,616	43,314	85,000	75,000
347502	Tennis Court Fees	20,137	11,834	18,000	18,000
347504	Senior Programs	7,869	7,712	7,300	4,000
347900	Concessions	406	128	200	100
Culture & Recreation Totals		$ 294,803	$ 162,529	$ 203,300	$ 186,770
Other Charges for Services					
349300	Bad Check Fee	100	275	150	150
349310	Credit Card Convenience Fee	4,682	-	-	1,200
349315	Event Attendant Fees	31,446	24,100	30,000	31,000
349320	Alcohol Training Class	9,020	7,215	7,200	8,000
349325	Open Records Request	593	3,861	2,700	500
Other Charges for Services Totals		$ 45,841	$ 35,451	$ 40,050	$ 40,850
Fines & Forfeitures					
351170	Court Fines	2,816,939	2,094,395	1,750,000	2,100,000
351200	Bonds & Forfeitures	6,370	-	2,000	2,000
351320	Cash Confiscation	$ 2,561	$ 2	$ 1,000	$ 1,000

General Fund Revenues Line Item

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 Adopted Budget
351900	Photo Enforcement	$ -	$ 23,091	$ 300,000	$ 700,000
Fines & Forfeitures Totals		$ 2,825,870	$ 2,117,488	$ 2,053,000	$ 2,803,000
Interest Revenue					
361000	Interest Income - Checking	11,672	12,051	4,000	5,000
361001	Investment Income	144,924	192,943	60,000	50,000
361002	Investment Inc/ Capital Res	8,430	12,491	5,500	12,500
Interest Revenue Totals		$ 165,026	$ 217,485	$ 69,500	$ 67,500
Contributions & Donations from Private Sources					
371001	Flag Donations	100	500	500	500
371004	Special Events Sponsors/ Vendors	59,077	30,042	30,000	25,500
371005	Donations	50,642	49,910	10,000	300
Contributions & Donations from Private Sources Totals		$ 109,819	$ 80,452	$ 40,500	$ 26,300
Rents & Royalties					
381000	Downtown Rental Income	3,250	3,009	3,009	3,860
381002	Festival Center Rental	14,301	13,258	12,000	9,000
381003	F/C Patron Table Rental	4,358	450	500	500
381004	F/C Linen/Equip Rental	2,030	1,025	1,500	1,125
381005	Alcohol Posted Sign	100	100	100	100
Rents & Royalties Totals		$ 24,039	$ 17,842	$ 17,109	$ 14,585
Telephone Commissions					
382001	Rental Income Grid	73,674	79,818	73,000	79,800
Telephone Commissions Totals		$ 73,674	$ 79,818	$ 73,000	$ 79,800
Reimbursement from Damaged Property					
383000	Reimb - Damaged Property	726	6,045	100	100
383001	Insurance Proceeds - Accidents	16,044	28,181	15,000	15,000
383005	Insurance Claims Reimbursements	3,238	-	2,000	2,000
Reimbursement from Damaged Property Totals		$ 20,008	$ 34,226	$ 17,100	$ 17,100

General Fund Revenues Line Item

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 Adopted Budget
Other					
389000	Miscellaneous Revenue	$ 41,330	$ 18,108	$ 15,000	$ 8,000
389001	Police Dept. Misc. Revenue	2,398	1,196	500	500
389007	Income from Copies, etc.	399	205	100	100
389009	Dumpster Card Fees	1,625	1,475	1,300	1,400
389010	Sale of Misc. Merchandise	-	386	40	40
389011	Cash Short and Over	15	(2)	10	10
389060	Flexible Spending Gain/Loss	2,433	(4,065)	100	100
389065	401A Employee Forfeitures	5,299	2,007	1,000	2,000
Other Totals		$ 53,499	$ 19,310	$ 18,050	$ 12,150
Interfund Transfers					
391222	Transfer from Police Tech Fund	100,000	130,000	100,000	110,000
391223	Transfer from State Drug Fund	8,246	4,994	10,090	11,101
391265	Transfer from HRA	-	-	-	1,500
391274	Transfer from Fund 275 Hotel Motel	-	-	-	36,000
391279	Transfer from Tax Allocation District	73,000	-	296,000	-
Interfund Transfers Totals		$ 181,246	$ 134,994	$ 406,090	$ 158,601
Proceeds of General Fixed Asset Disposals					
392100	Sale of Assets (not Capital)	5,200	-	100	100
392101	Auction Proceeds	1,753	811	100	100
392200	Sale of Property/ Capital Assets	64,444	98,720	100	100
Proceeds of General Fixed Asset Disposals Totals		$ 71,397	$ 99,531	$ 300	$ 300
	GENERAL FUND REVENUE TOTALS	$ 22,121,219	$ 22,732,779	$ 20,591,796	$ 22,905,347

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
Department 1000 - Mayor & Council					
Sub Department 1110 - Governing Body					
Salaries & Wages					
1000-1110-511000	Salaries & Wages	$ 39,000	$ 37,150	$ 39,600	$ 39,600
	Total	39,000	37,150	39,600	39,600
Employee Benefits					
1000-1110-512200	FICA Tax	3,057	2,913	3,029	3,029
	Total	3,057	2,913	3,029	3,029
Other Purchased Services					
1000-1110-523203	Cell Phones	960	925	540	540
1000-1110-523500	Travel/Parking	3,169	189	3,090	5,100
1000-1110-523700	Certification/ Educ/Training	11,733	1,841	18,361	24,792
1000-1110-523750	Council/Staff Meeting Expense	11,620	8,446	16,609	19,534
	Total	27,482	11,401	38,600	49,966
Supplies					
1000-1110-531703	Emp/Council & Comm. Relations	677	1,129	7,658	8,607
	Total	677	1,129	7,658	8,607
Contingencies					
1000-1110-579000	Contingency	-	-	70,000	70,000
	Total	-	-	70,000	70,000
	Sub Department 1110 - Governing Body Totals	70,216	52,593	158,887	171,202
	Department 1000 - Mayor & Council Totals	$ 70,216	$ 52,593	$ 158,887	$ 171,202
Department 1010 - Boards & Committees					
	Sub Department 1011 - Alcohol Review Board				
Salaries & Wages					
1000-1011-511000	Salaries & Wages	75	75	700	700
	Total	75	75	700	700
Employee Benefits					
1000-1011-512200	FICA Tax	6	6	54	54
	Total	$ 6	$ 6	$ 54	$ 54

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
	Sub Department 1011 - Alcohol Review Board Totals	$ 81	$ 81	$ 754	$ 754
	Sub Department 1012 - Finance Committee				
Salaries & Wages					
1000-1012-511000	Salaries & Wages	75	50	500	-
	Total	75	50	500	-
Employee Benefits					
1000-1012-512200	FICA Tax	6	4	38	-
	Total	6	4	38	-
	Sub Department 1012 - Finance Committee Totals	81	54	538	-
	Sub Department 1013 - Zoning Board				
Salaries & Wages					
1000-1013-511000	Salaries & Wages	225	125	1,800	1,800
	Total	225	125	1,800	1,800
Employee Benefits					
1000-1013-512200	FICA Tax	17	10	138	138
	Total	17	10	138	138
	Sub Department 1013 - Zoning Board Totals	242	135	1,938	1,938
	Sub Department 1014 - Planning Commission				
Salaries & Wages					
1000-1014-511000	Salaries & Wages	400	475	3,600	3,600
	Total	400	475	3,600	3,600
Employee Benefits					
1000-1014-512200	FICA Tax	31	36	275	275
	Total	31	36	275	275
	Sub Department 1014 - Planning Commission Totals	431	511	3,875	3,875
Department 1010 - Boards & Committees Totals		$ 835	$ 781	$ 7,105	$ 6,567
Department 1020 - City Manager					
	Sub Department 1320 - City Managers Office				
Salaries & Wages					
1020-1320-511000	Salaries & Wages	$ 197,282	$ 215,123	$ 222,437	$ 243,899

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
1020-1320-511300	Overtime	$ 483	$ 257	$ 1,759	$ 1,794
	Total	197,765	215,380	224,196	245,693
Employee Benefits					
1020-1320-512100	Group Insurance	25,275	30,148	35,491	36,724
1020-1320-512200	FICA Tax	15,440	14,998	14,806	15,494
1020-1320-512400	Retirement Contrib/Pension	16,183	19,012	18,909	20,648
1020-1320-512900	Vehicle Allowance	9,500	13,000	13,000	13,000
	Total	66,398	77,158	82,206	85,866
Purchased Professional & Technical Services					
1020-1320-521100	Meeting Facilitator	8,656	6,855	9,402	4,903
1020-1320-521200	Professional Services	82,178	32,523	50,002	50,000
	Total	90,834	39,378	59,404	54,903
Purchased Property Services					
1020-1320-522203	General Emergency Repairs	110,990	91,107	100,000	125,000
	Total	110,990	91,107	100,000	125,000
Other Purchased Services					
1020-1320-523203	Cell Phones	-	-	540	-
1020-1320-523600	Dues & Professional Fees	2,060	3,456	3,770	3,770
1020-1320-523700	Certification/ Educ/Training	7,733	324	4,201	4,200
1020-1320-523750	Council/Staff Meeting Expense	-	-	1,000	1,000
	Total	9,793	3,780	9,511	8,970
Supplies					
1020-1320-531100	Office Supplies	935	1,114	2,000	2,000
1020-1320-531601	Office Equipment	106	-	250	250
1020-1320-531703	Emp/Council & Comm. Relations	500	1,438	2,000	2,000
	Total	1,541	2,552	4,250	4,250
	Sub Department 1320 - City Managers Office Totals	477,321	429,355	479,567	524,682
	Sub Department 1510 - Finance				
Salaries & Wages					
1020-1510-511000	Salaries & Wages	$ -	$ -	$ -	$ 332,369

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
1020-1510-511101	Part Time Salaries & Wages	$ -	$ -	$ -	$ 27,795
1020-1510-511300	Overtime	-	-	-	1,622
	Total	-	-	-	361,786
Employee Benefits					
1020-1510-512100	Group Insurance	-	-	-	53,509
1020-1510-512200	FICA Tax	-	-	-	27,676
1020-1510-512400	Retirement Contrib/Pension	-	-	-	33,145
	Total	-	-	-	114,330
Purchased Professional & Technical Services					
1020-1510-521200	Professional Services	-	-	-	43,500
	Total	-	-	-	43,500
Other Purchased Services					
1020-1510-523203	Cell Phones	-	-	-	540
1020-1510-523500	Travel/Parking	-	-	-	1,650
1020-1510-523600	Dues & Professional Fees	-	-	-	2,106
1020-1510-523602	Bank/Credit Card Fees	-	-	-	11,765
1020-1510-523700	Certification/ Educ/Training	-	-	-	2,445
	Total	-	-	-	18,506
Supplies					
1020-1510-531400	Subscriptions & Periodicals				250
	Total	-	-	-	250
	Sub Department 1510 - Finance Totals	-	-	-	538,372
Department 1020 - City Manager Totals		$ 477,321	$ 429,355	$ 479,567	$ 1,063,054
	Sub Department 1330 - Clerk Administration				
Salaries & Wages					
1040-1330-511000	Salaries & Wages	246,884	307,264	315,013	325,613
1040-1330-511101	Part Time Salaries & Wages	27,008	8,727	2,100	15,375
1040-1330-511200	Seasonal/Temporary	-	-	-	10,000
1040-1330-511300	Overtime	276	46	2,979	4,035
	Total	$ 274,168	$ 316,037	$ 320,092	$ 355,023

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
Employee Benefits					
1040-1330-512100	Group Insurance	$ 52,100	$ 72,128	$ 73,919	$ 95,161
1040-1330-512200	FICA Tax	20,174	22,878	24,487	27,159
1040-1330-512400	Retirement Contrib/Pension	23,307	30,352	31,799	32,965
	Total	95,581	125,358	130,205	155,285
Purchased Professional & Technical Services					
1040-1330-521101	Management Consulting Services	5,236	5,355	8,000	9,000
1040-1330-521200	Professional Services	45,267	38,763	70,000	70,000
1040-1330-521300	Technical Services	2,600	3,075	3,600	3,150
	Total	53,103	47,193	81,600	82,150
Other Purchased Services					
1040-1330-523100	Property Liability Insurance	380,722	380,715	404,253	425,000
1040-1330-523203	Cell Phones	1,920	1,920	1,080	1,080
1040-1330-523300	Advertising/Public Notices	3,142	3,910	3,285	3,285
1040-1330-523500	Travel/Parking	510	551	601	751
1040-1330-523600	Dues & Professional Fees	55,035	50,921	49,990	55,043
1040-1330-523700	Certification/ Educ/Training	5,965	3,131	7,756	9,855
	Total	447,294	441,148	466,965	495,014
Supplies					
1040-1330-531100	Office Supplies	8,129	9,087	9,540	9,540
1040-1330-531400	Subscriptions & Periodicals	4,476	4,207	5,963	6,305
1040-1330-531601	Office Equipment	619	1,105	1,064	1,389
1040-1330-531701	Election Supplies/Notices	2,594	3,701	703	26,301
1040-1330-531703	Emp/Council & Comm. Relations	2,841	3,799	7,851	8,600
	Total	18,659	21,899	25,121	52,135
Intergovernmental					
1040-1330-571001	Taxes on Purchased Property	951	8,127	2,000	2,000
	Total	951	8,127	2,000	2,000
Bad Debts					
1040-1330-574000	Bad Debts	$ 1,074	$ 539	$ 3,000	$ 3,000

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
	Total	$ 1,074	$ 539	$ 3,000	$ 3,000
	Sub Department 1330 - Clerk Administration Totals	890,830	960,301	1,028,983	1,144,607
	Sub Department 1510 - Finance				
1040-1510-511000	Salaries & Wages	213,932	229,029	278,663	-
1040-1510-511101	Part Time Salaries & Wages	44,386	47,039	27,246	-
1040-1510-511300	Overtime	52	42	2,459	-
	Total	258,370	276,110	308,368	-
Employee Benefits					
1040-1510-512100	Group Insurance	38,501	41,950	47,853	-
1040-1510-512200	FICA Tax	19,303	20,737	23,591	-
1040-1510-512400	Retirement Contrib/Pension	19,889	22,499	28,113	-
	Total	77,693	85,186	99,557	-
Purchased Professional & Technical Services					
1040-1510-521200	Professional Services	42,500	41,000	42,500	-
	Total	42,500	41,000	42,500	-
Other Purchased Services					
1040-1510-523203	Cell Phones	960	960	-	-
1040-1510-523500	Travel/Parking	627	258	1,180	-
1040-1510-523600	Dues & Professional Fees	325	920	1,096	-
1040-1510-523602	Bank/Credit Card Fees	28,137	19,761	1,209	-
1040-1510-523700	Certification/ Educ/Training	1,548	1,297	2,344	-
1040-1510-523801	Software Licenses	-	416	-	-
	Total	31,597	23,612	5,829	-
Supplies					
1040-1510-531400	Subscriptions & Periodicals	-	159	150	-
	Total	-	159	150	-
	Sub Department 1510 - Finance Totals	410,160	426,067	456,404	-
	Sub Department 1520 - Business Office				
Salaries & Wages					
1040-1520-511000	Salaries & Wages	$ 165,984	$ 167,753	$ 175,396	$ 173,547

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
1040-1520-511300	Overtime	$ 781	$ 553	$ 2,269	$ 2,245
	Total	166,765	168,306	177,665	175,792
Employee Benefits					
1040-1520-512100	Group Insurance	56,102	55,817	56,098	40,326
1040-1520-512200	FICA Tax	11,798	11,884	13,591	13,448
1040-1520-512400	Retirement Contrib/Pension	15,681	16,821	17,766	17,579
	Total	83,581	84,522	87,455	71,353
Other Purchased Services					
1040-1520-523500	Travel/Parking	176	-	770	525
1040-1520-523600	Dues & Professional Fees	35	-	125	125
1040-1520-523700	Certification/ Educ/Training	1,306	641	1,800	1,752
	Total	1,517	641	2,695	2,402
Supplies					
1040-1520-531400	Subscriptions & Periodicals	-	57	70	75
1040-1520-531550	Garbage Bags for Resale	2,995	3,858	4,500	5,200
1040-1520-531601	Office Equipment	-	158	379	448
	Total	2,995	4,073	4,949	5,723
Intergovernmental					
1040-1520-571000	Intergovernmental Expenditures	845	1,066	880	704
	Total	845	1,066	880	704
	Sub Department 1520 - Business Office Totals	255,703	258,608	273,644	255,974
	Sub Department 1535 - Info. Technology				
Salaries & Wages					
1040-1535-511000	Salaries & Wages	208,059	218,202	219,431	224,696
1040-1535-511300	Overtime	-	-	1,321	1,348
	Total	208,059	218,202	220,752	226,044
Employee Benefits					
1040-1535-512100	Group Insurance	50,853	54,391	55,916	62,536
1040-1535-512200	FICA Tax	15,563	16,283	16,888	17,292
1040-1535-512400	Retirement Contrib/Pension	$ 19,719	$ 21,300	$ 21,005	$ 22,604

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
	Total	$ 86,135	$ 91,974	$ 93,809	$ 102,432
Purchased Professional & Technical Services					
1040-1535-521101	Management Consulting Services	412	1,980	4,180	2,201
1040-1535-521300	Technical Services	-	15,648	10,000	10,000
	Total	412	17,628	14,180	12,201
Purchased Property Services					
1040-1535-522201	Office Equipment Maintenance	234	-	2,000	2,000
1040-1535-522322	Equipment Leases	97,362	101,209	102,266	115,466
	Total	97,596	101,209	104,266	117,466
Other Purchased Services					
1040-1535-523201	Telephone	181,591	194,550	193,841	194,461
1040-1535-523202	Support Agreements	228,363	216,370	245,486	275,962
1040-1535-523203	Cell Phones	2,880	2,880	1,620	1,620
1040-1535-523700	Certification/ Educ/Training	399	494	802	1,201
1040-1535-523801	Software Licenses	29,946	32,995	43,834	64,823
	Total	443,179	447,289	485,583	538,067
Supplies					
1040-1535-531235	Cable	9,011	9,268	9,300	9,720
1040-1535-531601	Office Equipment	25,535	17,465	20,000	20,000
1040-1535-531602	Computer Upgrades	54,046	26,300	91,402	90,753
	Total	88,592	53,033	120,702	120,473
	Sub Department 1535 - Info. Technology Totals	923,973	929,335	1,039,292	1,116,683
	Sub Department 1540 - Human Resources				
Salaries & Wages					
1040-1540-511000	Salaries & Wages	161,253	173,558	175,644	209,258
1040-1540-511300	Overtime	24	72	1,092	1,114
	Total	161,277	173,630	176,736	210,372
Employee Benefits					
1540-1540-512100	Group Insurance	23,783	23,321	23,496	25,763
1040-1540-512200	FICA Tax	$ 12,415	$ 13,575	$ 13,520	$ 16,094

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
1040-1540-512400	Retirement Contrib/Pension	$ 15,116	$ 17,199	$ 17,673	$ 20,807
1040-1540-512901	Health & Wellness	-	-	1,450	1,100
1040-1540-512902	Employee Meetings & Awards	3,459	4,904	4,500	8,000
	Total	54,773	58,999	60,639	71,764
Purchased Professional & Technical Services					
1040-1540-521101	Management Consulting Services	912	12,990	1,001	4,000
	Total	912	12,990	1,001	4,000
Other Purchased Services					
1040-1540-523500	Travel/Parking	-	-	1	1
1040-1540-523600	Dues & Professional Fees	1,076	1,184	1,151	1,234
1040-1540-523700	Certification/ Educ/Training	7,831	833	3,501	5,400
1040-1540-523901	Recruitment & Hiring	15,816	15,197	15,402	15,400
	Total	24,723	17,214	20,055	22,035
Supplies					
1040-1540-531109	Safety / Disaster Mgmt Supplies & Equipment	1,015	731	1,400	2,000
1040-1540-531400	Subscriptions & Periodicals	-	257	700	700
1040-1540-531601	Office Equipment	-	-	1,000	1,000
1040-1540-531702	Employee Relations	554	289	800	800
	Total	1,569	1,277	3,900	4,500
Self Funded Insurance					
1040-1540-552200	Claims	6,092	4,620	8,000	20,000
	Total	6,092	4,620	8,000	20,000
	Sub Department 1540 - Human Resources Totals	249,346	268,730	270,331	332,671
	Sub Department 1565 - Custodial/Bldg. Maintenance				
Salaries & Wages					
1040-1565-511000	Salaries & Wages	40,515	42,361	42,373	43,217
1040-1565-511300	Overtime	81	211	1,041	1,062
	Total	40,596	42,572	43,414	44,279
Employee Benefits					
1040-1565-512100	Group Insurance	$ 15,232	$ 16,780	$ 16,821	$ 19,624

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
1040-1565-512200	FICA Tax	$ 2,862	$ 2,956	$ 3,321	$ 3,387
1040-1565-512400	Retirement Contrib/Pension	3,806	4,208	4,341	4,428
	Total	21,900	23,944	24,483	27,439
Purchased Professional & Technical Services					
1040-1565-521303	Maintenance Tech/ Contracts	2,675	32,372	35,965	58,037
	Total	2,675	32,372	35,965	58,037
Purchased Property Services					
1040-1565-522130	Bldg. Maintenance/Cleaning	5,921	14,211	5,001	5,001
	Total	5,921	14,211	5,001	5,001
Supplies					
1040-1565-531102	Building Supplies	5,041	8,028	5,240	3,841
	Total	5,041	8,028	5,240	3,841
	Sub Department 1565 - Custodial/Bldg. Maintenance Totals	76,133	121,127	114,103	138,597
Department 1040 - City Clerk/Business Office Totals		$ 2,806,145	$ 2,964,168	$ 3,182,757	$ 2,988,532
Department 1060 - General Government					
	Sub Department 1566 - General Govt Operations/Services				
Salaries & Wages					
1060-1566-511210	Event Salaries	35,344	27,605	27,868	31,225
	Total	35,344	27,605	27,868	31,225
Employee Benefits					
1060-1566-512200	FICA Tax	2,628	2,068	2,132	2,389
	Total	2,628	2,068	2,132	2,389
Purchased Property Services					
1060-1566-522130	Bldg. Maintenance/Cleaning	102,950	-	-	-
1060-1566-522140	Landscaping Downtown Properties	57,447	72,620	65,519	60,519
1060-1566-522145	Landscaping PH - Buford Hwy Interchange	-	-	-	26,130
1060-1566-522146	Landscaping PIB Medians	3,164	3,200	3,240	28,752
1060-1566-522147	Landscaping Public Safety	8,665	9,200	14,240	14,240
1060-1566-522202	Vehicle Repairs/Maintenance	-	7	810	810
1060-1566-522205	Repairs & Maint - Landscape	$ -	$ -	$ 1,500	$ 6,500

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
1060-1566-522320	Equipment Rental	$ 1,992	$ 1,992	$ 2,000	$ 2,000
	Total	174,218	87,019	87,309	138,951
Other Purchased Services					
1060-1566-523101	Insurance Deductible	1,000	-	3,000	3,000
	Total	1,000	-	3,000	3,000
Supplies					
1060-1566-531101	Postage	5,525	6,026	7,575	8,175
1060-1566-531210	Water/Sewer	19,759	22,948	25,214	32,785
1060-1566-531215	Stormwater Fees	12,820	19,920	19,921	21,292
1060-1566-531230	Electric	82,449	84,839	87,732	89,532
1060-1566-531401	Records Preservation	-	-	250	150
1060-1566-531702	Employee Relations	2,233	1,780	2,300	2,300
	Total	122,786	135,513	142,992	154,234
	Sub Department 1566 - General Govt Operations/Services Totals	335,976	252,205	263,301	329,799
	Sub Department 1573 - Red Clay Theatre				
Purchased Property Services					
1060-1573-522110	Garbage Disposal Services	425	1,466	1,473	1,524
1060-1573-522203	General Emergency Repairs	7,773	10,159	7,500	9,500
	Total	8,198	11,625	8,973	11,024
Other Purchased Services					
1060-1573-523201	Telephone	2,930	3,753	3,780	4,260
	Total	2,930	3,753	3,780	4,260
Supplies					
1060-1573-531210	Water/Sewer	873	702	1,440	1,104
1060-1573-531220	Gas	1,679	1,576	2,040	2,040
1060-1573-531230	Electric	15,058	12,975	15,960	15,960
	Total	17,610	15,253	19,440	19,104
	Sub Department 1573 - Red Clay Theatre Totals	28,738	30,631	32,193	34,388
Department 1060 - General Government Totals		$ 364,714	$ 282,836	$ 295,494	$ 364,187
Department 1080 - Public Information/Marketing					

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
	Sub Department 1570 - Public Information Administraion				
Salaries & Wages					
1080-1570-511000	Salaries & Wages	$ 249,455	$ 268,338	$ 235,621	$ 240,326
1080-1570-511101	Part Time Salaries & Wages	761	536	-	26,706
1080-1570-511200	Seasonal/Temporary	-	-	22,400	25,002
1080-1570-511300	Overtime	2,270	1,136	1,638	3,514
	Total	252,486	270,010	259,659	295,548
Employee Benefits					
1080-1570-512100	Group Insurance	74,171	68,657	63,864	74,274
1080-1570-512200	FICA Tax	18,324	19,850	19,864	22,609
1080-1570-512400	Retirement Contrib/Pension	23,960	27,728	22,941	23,583
	Total	116,455	116,235	106,669	120,466
Purchased Professional & Technical Services					
1080-1570-521200	Professional Services	7,501	4,523	7,676	12,001
	Total	7,501	4,523	7,676	12,001
Other Purchased Services					
1080-1570-523203	Cell Phones	4,560	4,480	2,700	1,620
1080-1570-523600	Dues & Professional Fees	9,900	11,300	11,080	12,170
1080-1570-523700	Certification/ Educ/Training	1,065	1,540	3,510	3,510
	Total	15,525	17,320	17,290	17,300
Supplies					
1080-1570-531100	Office Supplies	629	1,280	1,750	1,750
1080-1570-531703	Emp/Council & Comm. Relations	14,413	11,052	14,350	16,850
1080-1570-531704	Citywide Promotions	60,165	27,817	61,100	69,675
1080-1570-531705	Newsletter	59,718	51,132	66,800	69,000
	Total	134,925	91,281	144,000	157,275
	Sub Department 1570 - Public Information Administraion Totals	526,892	499,369	535,294	602,590
	Sub Department 1571 - Downtown/Main Street				
Other Purchased Services					
1080-1571-523301	Advertising/Promotions	$ 35,633	$ 31,678	$ 32,070	$ 32,070

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
1080-1571-523802	Music Licensing Fees	$ 1,149	$ 1,188	$ 1,300	$ 1,350
1080-1571-523850	Contract Labor	10,265	11,521	14,342	21,000
	Total	47,047	44,387	47,712	54,420
Supplies					
1080-1571-531103	Signs/Banners	5,382	5,276	7,250	7,250
1080-1571-531104	Supplies	3,059	2,305	3,000	3,000
1080-1571-531600	Small Equipment	500	1,000	1,000	1,000
1080-1571-531800	Special Events	206,120	164,689	287,861	330,610
1080-1571-531801	New Years Eve Celebration	-	-	2	-
1080-1571-531802	Fireworks/Concerts	29,849	30,000	5,000	36,650
	Total	244,910	203,270	304,113	378,510
Machinery & Equipment					
1080-1571-542200	Vehicles	-	9,264	-	-
	Total	-	9,264	-	-
	Sub Department 1571 - Downtown/Main Street Totals	291,957	256,921	351,825	432,930
	Sub Department 1572 - Festival Center				
Purchased Property Services					
1080-1572-522130	Bldg. Maintenance/Cleaning	-	7,291	7,840	18,380
1080-1572-522321	Linen/Uniform Rental Service	2,387	1,577	2,500	1,500
	Total	2,387	8,868	10,340	19,880
Supplies					
1080-1572-531102	Building Supplies	5,161	4,545	6,000	6,000
1080-1572-531210	Water/Sewer	4,726	3,682	6,120	5,820
1080-1572-531220	Gas	4,504	3,486	5,700	5,700
1080-1572-531230	Electric	18,977	16,115	23,700	22,620
1080-1572-531600	Small Equipment	-	4,816	2,500	2,500
	Total	33,368	32,644	44,020	42,640
Machinery & Equipment					
1080-1572-542100	Machinery	53,006	-	-	-
	Total	$ 53,006	$ -	$ -	$ -

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
	Sub Department 1572 - Festival Center Totals	$ 88,761	$ 41,512	$ 54,360	$ 62,520
Department 1080 - Public Information/Marketing Totals		$ 907,610	$ 797,802	$ 941,479	$ 1,098,040
Department 2000 - Municipal Court					
	Sub Department 2100 - Municipal Court Administration				
Salaries & Wages					
2000-2100-511000	Salaries & Wages	421,998	450,240	448,935	467,723
2000-2100-511101	Part Time Salaries & Wages	21,963	23,173	40,808	41,636
2000-2100-511200	Seasonal/Temporary	11,567	4,800	12,000	12,000
2000-2100-511300	Overtime	1,474	818	2,727	2,896
	Total	457,002	479,031	504,470	524,255
Employee Benefits					
2000-2100-512100	Group Insurance	60,191	63,102	62,948	84,214
2000-2100-512200	FICA Tax	35,598	37,314	38,592	40,106
2000-2100-512400	Retirement Contrib/Pension	36,293	41,896	42,475	44,317
	Total	132,082	142,312	144,015	168,637
Purchased Professional & Technical Services					
2000-2100-521310	Witness Fees	-	-	150	150
2000-2100-521311	Indigent Defense	1,356	1,353	3,000	3,000
2000-2100-521312	Language Translator	1,801	2,641	3,000	3,504
2000-2100-521313	Collection Agency Fees	-	-	1	1
	Total	3,157	3,994	6,151	6,655
Purchased Property Services					
2000-2100-522201	Office Equipment Maintenance	198	-	600	600
2000-2100-522322	Equipment Leases	588	562	800	800
	Total	786	562	1,400	1,400
Other Purchased Services					
2000-2100-523203	Cell Phones	960	960	540	1,080
2000-2100-523300	Advertising/Public Notices	75	-	200	200
2000-2100-523600	Dues & Professional Fees	1,338	1,166	1,637	1,764
2000-2100-523700	Certification/ Educ/Training	$ 5,689	$ 2,243	$ 9,330	$ 9,680

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
2000-2100-523850	Contract Labor	$ 7,037	$ -	$ 1	$ 1
	Total	15,099	4,369	11,708	12,725
Supplies					
2000-2100-531100	Office Supplies	3,840	4,156	5,750	6,445
2000-2100-531400	Subscriptions & Periodicals	463	502	725	725
2000-2100-531601	Office Equipment	2,114	1,877	2,145	2,145
2000-2100-531703	Emp/Council & Comm. Relations	655	160	460	1,000
	Total	7,072	6,695	9,080	10,315
	Sub Department 2100 - Municipal Court Administration Totals	615,198	636,963	676,824	723,987
Department 2000 - Municipal Court Totals		$ 615,198	$ 636,963	$ 676,824	$ 723,987
Department 3000 - Police					
	Sub Department 3210 - Police Administration				
Salaries & Wages					
3000-3210-511000	Salaries & Wages	539,763	457,669	453,235	479,542
3000-3210-511300	Overtime	116	90	3,244	1,655
	Total	539,879	457,759	456,479	481,197
Employee Benefits					
3000-3210-512100	Group Insurance	74,179	67,369	68,120	86,565
3000-3210-512200	FICA Tax	40,303	34,124	34,383	35,341
3000-3210-512400	Retirement Contrib/Pension	47,655	43,294	43,398	45,480
	Total	162,137	144,787	145,901	167,386
Purchased Professional & Technical Services					
3000-3210-521200	Professional Services	106,285	84,874	88,000	88,000
3000-3210-521303	Maintenance Tech/ Contracts	76,830	115,151	11,202	13,100
	Total	183,115	200,025	99,202	101,100
Purchased Property Services					
3000-3210-522130	Bldg. Maintenance/Cleaning	63,990	18,197	15,000	28,000
	Total	63,990	18,197	15,000	28,000
Other Purchased Services					
3000-3210-523203	Cell Phones	$ 2,320	$ 2,560	$ 1,620	$ 1,620

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
3000-3210-523600	Dues & Professional Fees	$ 355	$ 435	$ 455	$ 455
3000-3210-523700	Certification/ Educ/Training	21,598	28,371	20,000	18,000
	Total	24,273	31,366	22,075	20,075
Supplies					
3000-3210-531100	Office Supplies	19,895	19,900	21,000	21,000
3000-3210-531210	Water/Sewer	2,044	2,024	2,350	2,220
3000-3210-531230	Electric	102,638	98,391	113,040	114,132
3000-3210-531702	Employee Relations	585	327	400	500
3000-3210-531706	Uniforms	974	687	1,200	1,000
	Total	126,136	121,329	137,990	138,852
	Sub Department 3210 - Police Administration Totals	1,099,530	973,463	876,647	936,610
	Sub Department 3221 - Criminal Investigations Division				
Salaries & Wages					
3000-3221-511000	Salaries & Wages	546,772	608,139	482,886	661,893
3000-3221-511300	Overtime	17,631	20,259	24,108	35,260
	Total	564,403	628,398	506,994	697,153
Employee Benefits					
3000-3221-512100	Group Insurance	103,336	125,596	113,470	197,692
3000-3221-512200	FICA Tax	41,797	46,863	38,785	53,332
3000-3221-512400	Retirement Contrib/Pension	51,844	61,653	50,699	69,715
	Total	196,977	234,112	202,954	320,739
Purchased Property Services					
3000-3221-522201	Office Equipment Maintenance	4	-	250	1,000
	Total	4	-	250	1,000
Other Purchased Services					
3000-3221-523203	Cell Phones	80	-	540	540
3000-3221-523600	Dues & Professional Fees	760	760	1,050	1,050
3000-3221-523700	Certification/ Educ/Training	313	2,494	5,000	11,950
	Total	$ 1,153	$ 3,254	$ 6,590	$ 13,540
Supplies					

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
3000-3221-531104	Supplies	$ 960	$ -	$ 1,000	$ 2,000
3000-3221-531107	Evidence Collection & Processing	225	87	5,000	5,000
3000-3221-531601	Office Equipment	719	-	500	1,000
3000-3221-531603	Police Equipment	2,495	1,035	4,000	4,800
3000-3221-531604	Police Vests	16,494	9,988	20,180	22,203
3000-3221-531703	Emp/Council & Comm. Relations	12,055	6,566	20,553	27,878
3000-3221-531706	Uniforms	4,333	5,146	5,830	5,830
	Total	37,281	22,822	57,063	68,711
	Sub Department 3221 - Criminal Investigations Division Totals	799,818	888,586	773,851	1,101,143
	Sub Department 3223 - Police Uniform Division				
Salaries & Wages					
3000-3223-511000	Salaries & Wages	2,449,539	2,539,073	2,626,438	2,762,288
3000-3223-511101	Part Time Salaries & Wages	1,150	1,250	3,030	3,060
3000-3223-511300	Overtime	172,098	165,202	198,818	207,425
	Total	2,622,787	2,705,525	2,828,286	2,972,773
Employee Benefits					
3000-3223-512100	Group Insurance	580,204	632,395	693,091	903,125
3000-3223-512200	FICA Tax	192,726	199,139	216,364	227,417
3000-3223-512400	Retirement Contrib/Pension	234,163	261,283	273,181	291,493
	Total	1,007,093	1,092,817	1,182,636	1,422,035
Purchased Professional & Technical Services					
3000-3223-521312	Language Translator	1,844	2,372	2,000	2,800
	Total	1,844	2,372	2,000	2,800
Purchased Property Services					
3000-3223-522201	Office Equipment Maintenance	48	-	500	500
3000-3223-522206	Repairs & Maint - Equipment	5,496	3,775	12,025	14,825
	Total	5,544	3,775	12,525	15,325
Other Purchased Services					
3000-3223-523203	Cell Phones	2,720	1,920	1,080	1,620
3000-3223-523600	Dues & Professional Fees	$ 180	$ 90	$ 180	$ 444

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
3000-3223-523700	Certification/ Educ/Training	$ 6,507	$ 4,801	$ 5,020	$ 7,595
	Total	9,407	6,811	6,280	9,659
Supplies					
3000-3223-531108	Prisoner Medical & Supply	6,521	3,635	29,288	29,288
3000-3223-531111	Supplies - K-9	8,049	5,119	7,511	12,816
3000-3223-531112	Supplies - Horse Patrol	3,533	4,174	25	7,007
3000-3223-531603	Police Equipment	18,636	19,896	26,662	42,871
3000-3223-531706	Uniforms	28,502	20,272	45,774	50,298
	Total	65,241	53,096	109,260	142,280
	Sub Department 3223 - Police Uniform Division Totals	3,711,916	3,864,396	4,140,987	4,564,872
	Sub Department 3224 - Police Support Srvcs Division				
Salaries & Wages					
3000-3224-511000	Salaries & Wages	537,914	719,453	715,703	903,325
3000-3224-511101	Part Time Salaries & Wages	130,053	147,369	248,984	255,796
3000-3224-511300	Overtime	23,310	37,547	37,028	45,827
	Total	691,277	904,369	1,001,715	1,204,948
Employee Benefits					
3000-3224-512100	Group Insurance	128,145	197,174	198,558	326,582
3000-3224-512200	FICA Tax	50,450	65,768	76,631	92,178
3000-3224-512400	Retirement Contrib/Pension	47,942	69,564	70,812	90,372
	Total	226,537	332,506	346,001	509,132
Purchased Property Services					
3000-3224-522130	Bldg. Maintenance/Cleaning	-	7,051	10,187	10,187
3000-3224-522201	Office Equipment Maintenance	1,031	-	3,000	3,000
	Total	1,031	7,051	13,187	13,187
Other Purchased Services					
3000-3224-523202	Support Agreements	180,838	210,967	271,524	330,497
3000-3224-523203	Cell Phones	1,408	2,880	1,512	1,620
3000-3224-523600	Dues & Professional Fees	295	335	700	330
3000-3224-523700	Certification/ Educ/Training	$ 16,813	$ 10,944	$ 2,001	$ 23,870

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
3000-3224-523902	Records Destruction	$ 654	$ 624	$ 800	$ 800
	Total	200,008	225,750	276,537	357,117
Supplies					
3000-3224-531101	Postage	1,701	4,065	3,000	3,600
3000-3224-531107	Evidence Collection & Processing	8,442	4,033	9,590	12,570
3000-3224-531601	Office Equipment	1,561	5,365	5,900	6,500
3000-3224-531602	Computer Upgrades	124,236	72,612	123,654	76,800
3000-3224-531603	Police Equipment	24,801	31,818	20,500	20,500
3000-3224-531706	Uniforms	2,594	4,455	6,000	6,000
	Total	163,335	122,348	168,644	125,970
	Sub Department 3224 - Police Support Srvcs Division Totals	1,282,188	1,592,024	1,806,084	2,210,354
	Sub Department 3270 - Police Dispatch				
Salaries & Wages					
3000-3270-511000	Salaries & Wages	489,081	468,292	540,291	461,730
3000-3270-511300	Overtime	51,229	46,120	81,862	49,383
	Total	540,310	514,412	622,153	511,113
Employee Benefits					
3000-3270-512100	Group Insurance	123,162	135,901	155,321	141,284
3000-3270-512200	FICA Tax	39,864	37,622	47,595	39,100
3000-3270-512400	Retirement Contrib/Pension	45,477	48,433	57,606	47,766
	Total	208,503	221,956	260,522	228,150
Purchased Professional & Technical Services					
3000-3270-521200	Professional Services	-	-	-	1,500
	Total	-	-	-	1,500
Purchased Property Services					
3000-3270-522322	Equipment Leases	3,452	2,811	3,396	3,396
	Total	3,452	2,811	3,396	3,396
Other Purchased Services					
3000-3270-523202	Support Agreements	25,002	47,594	86,149	72,990
3000-3270-523203	Cell Phones	$ 32	$ -	$ 648	$ 648

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
3000-3270-523700	Certification/ Educ/Training	$ -	$ 225	$ 3,000	$ 3,000
	Total	25,034	47,819	89,797	76,638
Supplies					
3000-3270-531100	Office Supplies	165	88	200	200
3000-3270-531601	Office Equipment	4,708	1,958	4,200	4,200
	Total	4,873	2,046	4,400	4,400
Machinery & Equipment					
3000-3270-542100	Machinery	-	134,601	134,285	30,000
3000-3270-542400	Computers	2,619	-	4,000	4,000
	Total	2,619	134,601	138,285	34,000
	Sub Department 3270 - Police Dispatch Totals	784,791	923,645	1,118,553	859,197
	Sub Department 3290 - Consolidated Veh Maint Division				
Purchased Property Services					
3000-3290-522202	Vehicle Repairs/Maintenance	167,341	148,178	145,386	159,398
3000-3290-522207	Vehicle Accident Repairs	23,968	22,855	30,000	30,000
	Total	191,309	171,033	175,386	189,398
Other Purchased Services					
3000-3290-523101	Insurance Deductible	4,000	4,000	5,000	5,000
3000-3290-523600	Dues & Professional Fees	499	499	499	650
3000-3290-523700	Certification/ Educ/Training	7,203	3,956	5,000	8,000
3000-3290-523903	Emissions/Tags/Titles	1,300	1,754	1,455	2,500
	Total	13,002	10,209	11,954	16,150
Supplies					
3000-3290-531270	Fuel & Oil	231,038	211,648	275,000	275,000
3000-3290-531603	Police Equipment	6,815	29,081	5,000	5,750
	Total	237,853	240,729	280,000	280,750
	Sub Department 3290 - Consolidated Veh Maint Division Totals	442,164	421,971	467,340	486,298
Department 3000 - Police Totals		$ 8,120,407	$ 8,664,085	$ 9,183,462	$ 10,158,474
Department 4000 - Public Works					
	Sub Department 4100 - Public Works Administration				

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
Salaries & Wages					
4000-4100-511000	Salaries & Wages	$ 716,718	$ 792,513	$ 740,402	$ 830,369
4000-4100-511101	Part Time Salaries & Wages	47,319	55,059	102,550	96,682
4000-4100-511200	Seasonal/Temporary	-	-	-	66,316
4000-4100-511300	Overtime	60,094	55,787	59,312	59,317
	Total	824,131	903,359	902,264	1,052,684
Employee Benefits					
4000-4100-512100	Group Insurance	202,306	220,154	196,690	295,505
4000-4100-512200	FICA Tax	60,572	66,444	69,023	80,530
4000-4100-512400	Retirement Contrib/Pension	66,345	76,159	66,958	82,562
	Total	329,223	362,757	332,671	458,597
Purchased Professional & Technical Services					
4000-4100-521200	Professional Services	9,195	21,398	32,260	12,900
	Total	9,195	21,398	32,260	12,900
Purchased Property Services					
4000-4100-522110	Garbage Disposal Services	6,746	36,472	64,746	48,750
4000-4100-522202	Vehicle Repairs/Maintenance	15,383	10,214	16,820	17,420
4000-4100-522203	General Emergency Repairs	23,161	47,288	45,485	44,320
4000-4100-522206	Repairs & Maint - Equipment	31,608	29,055	31,480	31,980
4000-4100-522208	Repairs & Maint - Streets/ Sidewalks	9,975	-	15,000	15,000
4000-4100-522321	Linen/Uniform Rental Service	7,961	6,706	7,470	7,970
	Total	94,834	129,735	181,001	165,440
Other Purchased Services					
4000-4100-523203	Cell Phones	3,720	3,680	1,884	3,780
4000-4100-523600	Dues & Professional Fees	4,340	4,426	6,308	6,380
4000-4100-523700	Certification/ Educ/Training	6,298	4,962	7,060	7,060
	Total	14,358	13,068	15,252	17,220
Supplies					
4000-4100-531100	Office Supplies	1,507	1,639	1,850	1,850
4000-4100-531103	Signs/Banners	$ 9,875	$ 10,722	$ 10,000	$ 10,000

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
4000-4100-531104	Supplies	$ 23,571	$ 24,956	$ 19,500	$ 19,500
4000-4100-531108	Prisoner Medical & Supply	12,839	8,266	18,100	18,100
4000-4100-531109	Safety / Disaster Mgmt Supplies & Equipment	7,677	11,659	25,000	36,000
4000-4100-531210	Water/Sewer	2,045	2,421	3,520	3,020
4000-4100-531220	Gas	4,024	4,064	4,800	4,680
4000-4100-531230	Electric	11,334	11,780	13,800	13,200
4000-4100-531600	Small Equipment	4,886	5,405	6,600	7,600
4000-4100-531703	Emp/Council & Comm. Relations	4,040	6,229	5,400	5,000
	Total	81,798	87,141	108,570	118,950
Machinery & Equipment					
4000-4100-542100	Machinery	24,705	-	5,501	40,000
4000-4100-542200	Vehicles	39,000	60,023	-	70,000
	Total	63,705	60,023	5,501	110,000
	Sub Department 4100 - Public Works Administration Totals	1,417,244	1,577,481	1,577,519	1,935,791
	Sub Department 4120 - Community Enhancement				
Supplies					
4000-4120-531110	Veterans Flags & Markers	1,743	1,815	6,000	6,000
4000-4120-531707	Holiday Decorations	10,269	18,567	35,000	36,221
	Total	12,012	20,382	41,000	42,221
	Sub Department 4120 - Community Enhancement Totals	12,012	20,382	41,000	42,221
	Sub Department 4125 - Citywide Building/Property Maint				
Purchased Professional & Technical Services					
4000-4125-521303	Maintenance Tech/ Contracts	66,459	16,207	32,940	26,480
	Total	66,459	16,207	32,940	26,480
Purchased Property Services					
4000-4125-522130	Bldg. Maintenance/Cleaning	3,906	8,972	8,500	8,500
4000-4125-522210	General Repairs	87,114	57,466	45,001	55,001
	Total	91,020	66,438	53,501	63,501
	Sub Department 4125 - Citywide Building/Property Maint Totals	$ 157,479	$ 82,645	$ 86,441	$ 89,981
	Sub Department 4540 - Recyclables Collection				

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
Purchased Professional & Technical Services		$	$	$	$
4000-4540-521300	Technical Services	1,303	5,199	5,150	5,800
	Total	1,303	5,199	5,150	5,800
	Sub Department 4540 - Recyclables Collection Totals	1,303	5,199	5,150	5,800
Department 4000 - Public Works Totals		$ 1,588,038	$ 1,685,707	$ 1,710,110	$ 2,073,793
Department 6000 - Parks & Recreation					
	Sub Department 6110 - Cultural Recreation Admin				
Salaries & Wages					
6000-6110-511000	Salaries & Wages	558,627	618,713	654,482	676,616
6000-6110-511101	Part Time Salaries & Wages	168,861	104,539	116,892	114,066
6000-6110-511200	Seasonal/Temporary	174,549	92,257	163,294	138,600
6000-6110-511300	Overtime	2,314	1,740	4,579	3,839
	Total	904,351	817,249	939,247	933,121
Employee Benefits					
6000-6110-512100	Group Insurance	131,527	151,484	160,674	191,042
6000-6110-512200	FICA Tax	67,990	61,042	71,852	71,384
6000-6110-512400	Retirement Contrib/Pension	53,820	62,276	65,906	67,319
	Total	253,337	274,802	298,432	329,745
Purchased Professional & Technical Services					
6000-6110-521303	Maintenance Tech/ Contracts	-	24,396	32,274	32,274
	Total	-	24,396	32,274	32,274
Purchased Property Services					
6000-6110-522130	Bldg. Maintenance/Cleaning	132,601	143,597	126,950	110,746
6000-6110-522144	Landscaping Bunten Road park	11,718	12,993	12,528	12,528
6000-6110-522149	Landscaping	43,507	45,131	48,569	105,358
6000-6110-522202	Vehicle Repairs/Maintenance	666	-	500	500
6000-6110-522206	Repairs & Maint - Equipment	108	112	800	800
	Total	188,600	201,833	189,347	229,932
Other Purchased Services					
6000-6110-523203	Cell Phones	$ 7,440	$ 7,440	$ 4,188	$ 5,400

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
6000-6110-523301	Advertising/Promotions	$ 6,690	$ 7,193	$ 2,093	$ 4,005
6000-6110-523500	Travel/Parking	889	1,641	2,835	2,835
6000-6110-523600	Dues & Professional Fees	1,705	1,365	1,730	1,730
6000-6110-523700	Certification/ Educ/Training	7,558	1,879	4,425	4,425
6000-6110-523801	Software Licenses	16,010	8,264	16,404	16,404
	Total	40,292	27,782	31,675	34,799
Supplies					
6000-6110-531100	Office Supplies	1,835	1,274	2,300	2,300
6000-6110-531600	Small Equipment	-	4,649	-	-
6000-6110-531601	Office Equipment	225	90	285	285
6000-6110-531703	Emp/Council & Comm. Relations	3,384	2,561	2,650	2,650
6000-6110-531706	Uniforms	3,630	4,183	4,200	4,200
6000-6110-531720	Park Projects	2,500	-	1,000	1,000
	Total	11,574	12,757	10,435	10,435
	Sub Department 6110 - Cultural Recreation Admin Totals	1,398,154	1,358,819	1,501,410	1,570,306
	Sub Department 6115 - Recreation Programs				
Other Purchased Services					
6000-6115-523850	Contract Labor	68,678	54,199	75,000	99,000
	Total	68,678	54,199	75,000	99,000
Supplies					
6000-6115-531104	Supplies	24,705	18,621	27,831	24,926
6000-6115-531105	Seniors Program Supplies	11,694	8,296	12,400	-
6000-6115-531106	Program Development/ Expansion	2,889	1,063	3,200	3,200
6000-6115-531300	Food / Concession Supplies	103	111	500	-
6000-6115-531600	Small Equipment	3,115	5,885	6,606	7,476
6000-6115-531800	Special Events	9,563	9,130	5,000	5,000
	Total	52,069	43,106	55,537	40,602
	Sub Department 6115 - Recreation Programs Totals	$ 120,747	$ 97,305	$ 130,537	$ 139,602
	Sub Department 6217 - W.P. Jones Park				
Supplies					

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
6000-6217-531210	Water/Sewer	$ 1,119	$ 1,312	$ 1,920	$ 2,460
6000-6217-531220	Gas	1,614	1,722	3,000	2,760
6000-6217-531230	Electric	5,899	5,044	6,600	6,600
	Total	8,632	8,078	11,520	11,820
	Sub Department 6217 - W.P. Jones Park Totals	8,632	8,078	11,520	11,820
	Sub Department 6218 - Rogers Bridge Park				
Purchased Property Services					
6000-6218-522320	Equipment Rental	3,640	2,630	3,360	-
	Total	3,640	2,630	3,360	-
Supplies					
6000-6218-531210	Water/Sewer	15,750	14,058	20,280	18,792
6000-6218-531230	Electric	2,157	2,422	2,904	2,904
	Total	17,907	16,480	23,184	21,696
	Sub Department 6218 - Rogers Bridge Park Totals	21,547	19,110	26,544	21,696
	Sub Department 6220 - W.P. Jones Park Tennis				
Supplies					
6000-6220-531210	Water/Sewer	1,953	700	1,320	1,140
6000-6220-531230	Electric	6,925	6,667	9,840	9,840
	Total	8,878	7,367	11,160	10,980
	Sub Department 6220 - W.P. Jones Park Tennis Totals	8,878	7,367	11,160	10,980
	Sub Department 6221 - Bunten Park Tennis				
Supplies					
6000-6221-531230	Electric	3,740	3,815	4,500	4,500
	Total	3,740	3,815	4,500	4,500
	Sub Department 6221 - Bunten Park Tennis Totals	3,740	3,815	4,500	4,500
	Sub Department 6222 - Bunten Park Athletics				
Supplies					
6000-6222-531210	Water/Sewer	23,176	51,473	59,031	20,511
6000-6222-531220	Gas	1,447	2,355	2,520	2,520
6000-6222-531230	Electric	$ 78,271	$ 80,797	$ 83,892	$ 83,892

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
6000-6222-531600	Small Equipment	$ 8,564	$ 8,891	$ 14,641	$ 13,821
	Total	111,458	143,516	160,084	120,744
	Sub Department 6222 - Bunten Park Athletics Totals	111,458	143,516	160,084	120,744
	Sub Department 6223 - Scott Hudgens Park Athletics				
Supplies					
6000-6223-531210	Water/Sewer	1,726	3,255	2,930	3,122
6000-6223-531230	Electric	2,960	3,201	3,660	3,660
	Total	4,686	6,456	6,590	6,782
	Sub Department 6223 - Scott Hudgens Park Athletics Totals	4,686	6,456	6,590	6,782
Department 6000 - Parks & Recreation Totals		$ 1,677,842	$ 1,644,466	$ 1,852,345	$ 1,886,430
Department 7000 - Planning & Development					
	Sub Department 7410 - Planning & Development Admin				
Salaries & Wages					
7000-7410-511000	Salaries & Wages	392,044	438,122	459,764	572,099
7000-7410-511101	Part Time Salaries & Wages	26,964	32,855	28,543	29,117
7000-7410-511300	Overtime	1,885	1,490	5,031	5,190
	Total	420,893	472,467	493,338	606,406
Employee Benefits					
7000-7410-512100	Group Insurance	84,798	106,379	111,696	168,859
7000-7410-512200	FICA Tax	31,367	34,886	37,741	46,390
7000-7410-512400	Retirement Contrib/Pension	35,920	42,310	45,496	56,726
	Total	152,085	183,575	194,933	271,975
Purchased Professional & Technical Services					
7000-7410-521200	Professional Services	125,262	134,211	110,000	148,000
7000-7410-521302	Building Inspector	-	-	-	72,800
	Total	125,262	134,211	110,000	220,800
Purchased Property Services					
7000-7410-522201	Office Equipment Maintenance	-	-	250	250
7000-7410-522202	Vehicle Repairs/Maintenance	27	229	2,500	2,500
	Total	$ 27	$ 229	$ 2,750	$ 2,750

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
Other Purchased Services					
7000-7410-523203	Cell Phones	$ 960	$ 960	$ 540	$ 540
7000-7410-523300	Advertising/Public Notices	1,732	1,540	1,750	1,750
7000-7410-523400	Printing & Binding	1,165	1,471	2,000	2,000
7000-7410-523500	Travel/Parking	2,575	1,928	2,650	3,650
7000-7410-523600	Dues & Professional Fees	135	1,062	895	895
7000-7410-523700	Certification/ Educ/Training	3,581	4,550	3,590	5,590
	Total	10,148	11,511	11,425	14,425
Supplies					
7000-7410-531100	Office Supplies	4,795	2,495	4,500	4,500
7000-7410-531104	Supplies	932	4,883	9,500	5,500
7000-7410-531400	Subscriptions & Periodicals	514	1,053	1,195	1,195
7000-7410-531703	Emp/Council & Comm. Relations	929	1,252	2,500	2,500
7000-7410-531706	Uniforms	1,998	1,498	3,000	3,700
	Total	9,168	11,181	20,695	17,395
Machinery & Equipment					
7000-7410-542200	Vehicles	-	64,517	2,500	27,500
	Total	-	64,517	2,500	27,500
Payments to Others					
7000-7410-573002	Community Betterment Program	26,274	194	22,002	27,002
	Total	26,274	194	22,002	27,002
	Sub Department 7410 - Planning & Development Admin Totals	743,857	877,885	857,643	1,188,253
	Sub Department 7415 - Street Lights				
Purchased Property Services					
7000-7410-522210	General Repairs	-	-	15,000	15,000
	Total	-	-	15,000	15,000
Supplies					
7000-7410-531230	Electric	325,541	344,753	348,176	379,916
	Total	325,541	344,753	348,176	379,916
	Sub Department 7415 - Street Lights Totals	$ 325,541	$ 344,753	$ 363,176	$ 394,916

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
	Sub Department 7520 - Economic Development				
Salaries & Wages					
7000-7520-511000	Salaries & Wages	$ 114,693	$ 145,694	$ 158,557	$ 162,692
	Total	114,693	145,694	158,557	162,692
Employee Benefits					
7000-7520-512100	Group Insurance	15,877	13,489	16,521	18,888
7000-7520-512200	FICA Tax	8,548	11,089	12,130	12,446
7000-7520-512400	Retirement Contrib/Pension	10,877	14,403	15,856	16,269
	Total	35,302	38,981	44,507	47,603
Other Purchased Services					
7000-7520-523203	Cell Phones	960	1,680	1,080	1,080
7000-7520-523500	Travel/Parking	-	103	500	500
7000-7520-523600	Dues & Professional Fees	20,886	21,392	17,145	22,860
7000-7520-523700	Certification/ Educ/Training	550	1,484	1,002	1,001
	Total	22,396	24,659	19,727	25,441
Supplies					
7000-7520-531100	Office Supplies	1,053	1,334	1,500	1,500
7000-7520-531104	Supplies	-	-	-	1,500
7000-7520-531400	Subscriptions & Periodicals	879	632	800	1,050
7000-7520-531601	Office Equipment	-	2,074	-	1,000
7000-7520-531704	Citywide Promotions	8,349	3,574	13,000	25,000
	Total	10,281	7,614	15,300	30,050
	Sub Department 7520 - Economic Development Totals	182,672	216,948	238,091	265,786
Department 7000 - Planning & Development Totals		$ 1,252,070	$ 1,439,586	$ 1,458,910	$ 1,848,955
Department 8000 - Debt Service					
	Sub Department 8100 - Citywide Software/ BOA				
Principal					
8000-8100-581300	Other Debt Principal	99,539	-	-	-
	Total	$ 99,539	$ -	$ -	$ -
Interest					

General Fund Expenditures Line Item

Account	Account Description	FY 2019 Actual Amount	FY 2020 Actual Amount	FY 2021 Adopted Budget	FY 2022 Adopted Budget
8000-8100-582300	Interest Expense	$ 11,774	$ -	$ -	$ -
	Total	11,774	-	-	-
	Sub Department 8100 - Citywide Software/ BOA Totals	111,313	-	-	-
Department 8000 - Debt Service Totals		111,313	-	-	-
Department 9000 - Other Financing Uses					
Operating Transfers Out					
9000-611041	Transfer to Workers Comp 600	250,000	250,000	225,000	200,000
9000-611042	Transfer to Fund 700 DDA	666,826	664,978	667,193	110,895
9000-611044	Transfer to Fund 770 URA	1,029,884	1,029,120	1,027,654	1,025,609
9000-611050	Transfer to SPLOST Vehicles	51,642	6,595	-	-
9000-611055	Transfer to Davenport Road Extension	-	400,000	-	-
9000-611065	Transfer to Downtown Detention Facility CD-68	500,000	-	-	-
9000-611067	Transfer to Tax Allocation District	-	-	200,553	-
	Total	2,498,352	2,350,693	2,120,400	1,336,504
Department 9000 - Other Financing Uses Totals		2,498,352	2,350,693	2,120,400	1,336,504
	GENERAL FUND EXPENSE TOTALS	$ 20,490,061	$ 20,949,035	$ 22,067,340	$ 23,719,725



V. SUPPLEMENTAL INFORMATION

Statistical Information

Glossary

Statistical Information
SnapShot



2019 Population Estimates*	29,370
Median Household Income	$71,550
Persons in poverty	11.7%
Educational Attainment high school graduate or higher	90.2%
Persons without health insurance	14.4%
Median Housing Value	$229,600
Total Housing Units	11,779
Number of Companies**	5,621
Male Median Income	$45,516
Female Median Income	$29,522
Veterans	1,456
Households with a broadband internet subscription	87.4%
Unemployment Rate Duluth****	3.6%
Unemployment Rate GA***	4.1%

*Source: Vintage 2019 population estimate

**Source: 2012 Survey of Business Owners

***Source: U.S. Bureau of Labor Statistics - May 2021

****Source: ycharts.com - June 2021

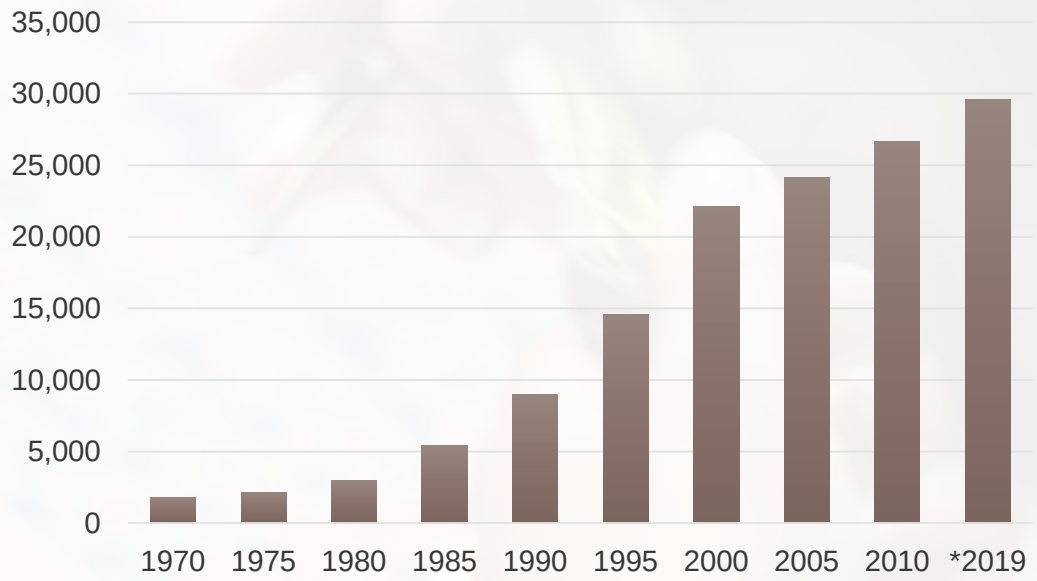
Source: 2015-2019 American Community Survey 5-Year Estimates

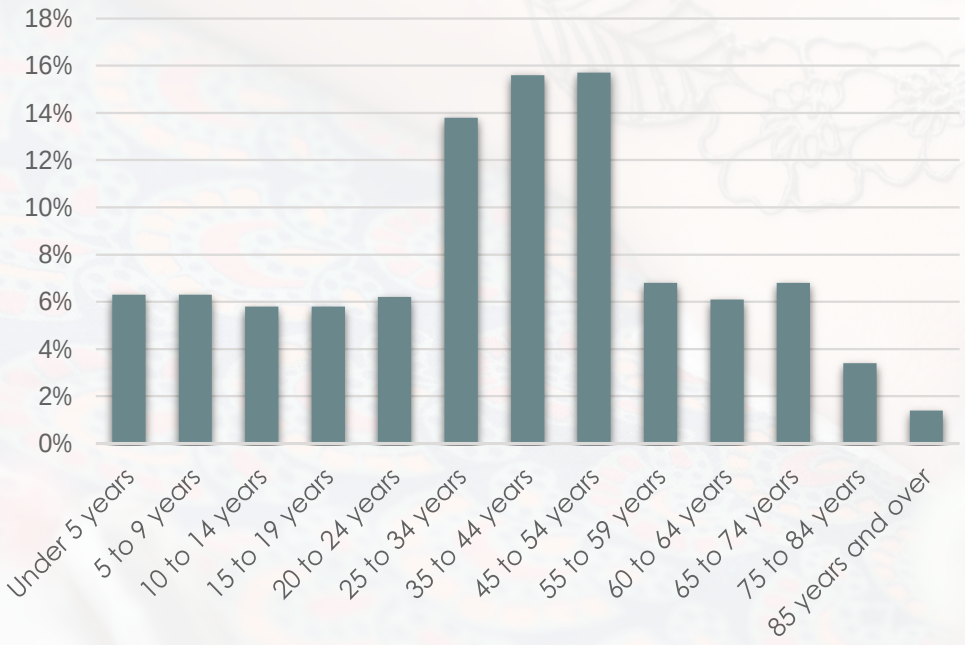


Population

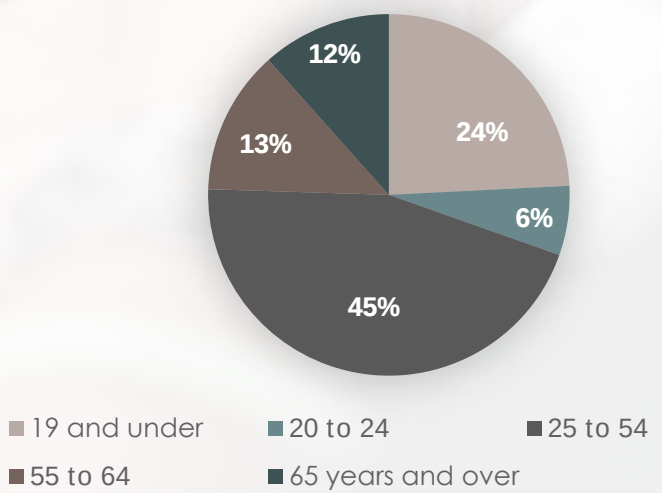
Year	Population	Percent Change
1970	1,810	
1975	2,133	18%
1980	2,956	39%
1985	5,448	84%
1990	9,029	66%
1995	14,605	62%
2000	22,122	51%
2005	24,180	9%
2010	26,688	10%
*2019	29,370	10%

*2019 ACS 5-Year Estimates



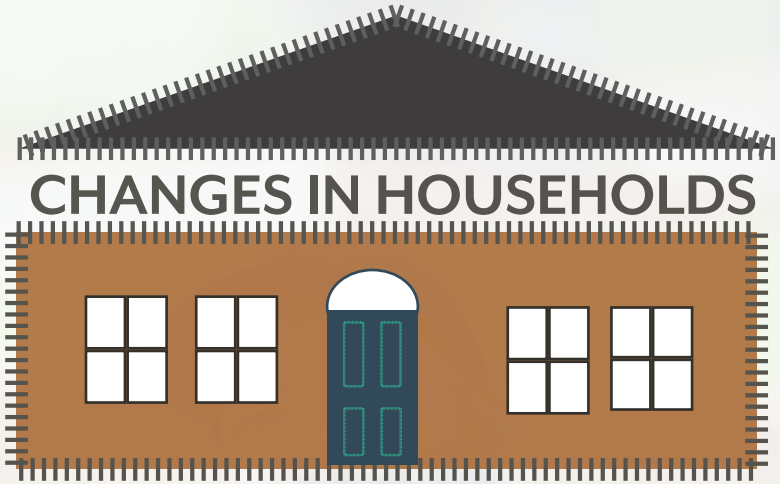


Population Distribution



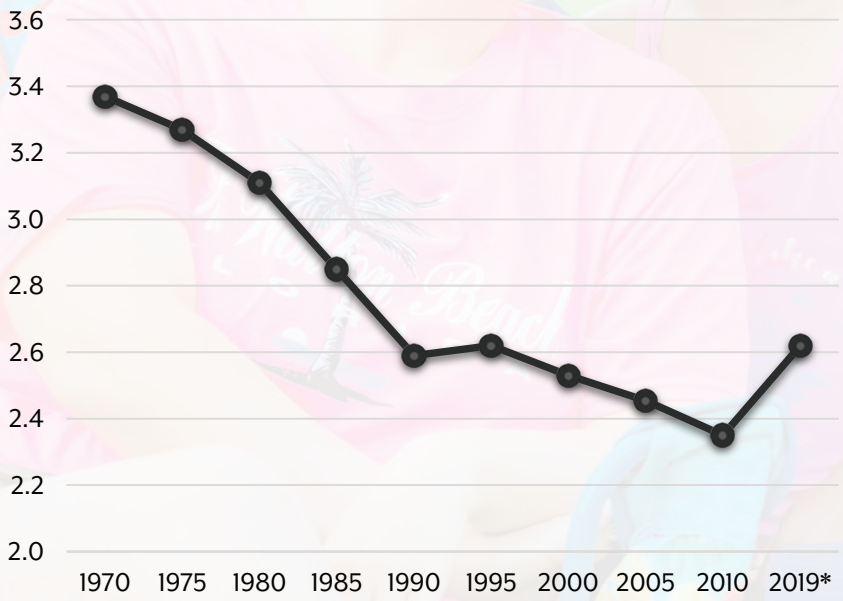
Households

Year	Number of Households	Average Household Size
1970	537	3.4
1975	653	3.3
1980	951	3.1
1985	1,914	2.9
1990	3,486	2.6
1995	5,224	2.6
2000	9,151	2.5
2005	10,680	2.5
2010	11,313	2.4
2019*	11,202	2.6

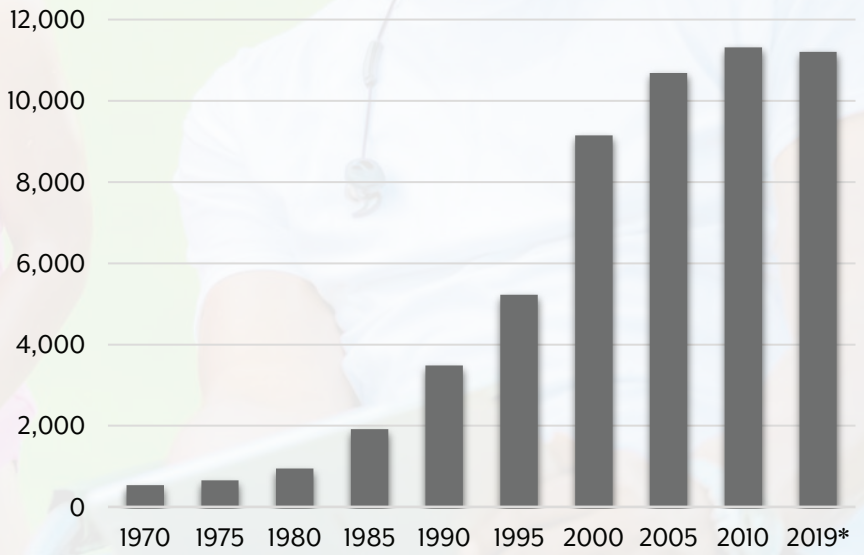


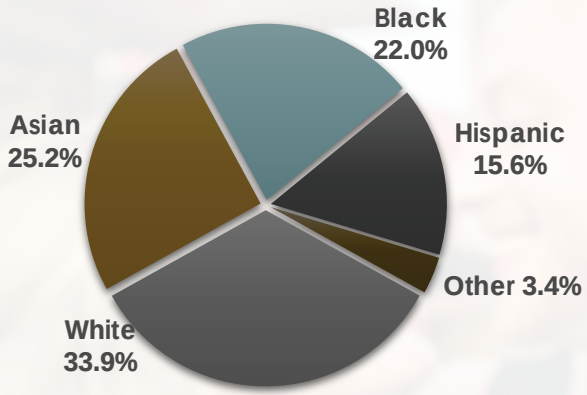
*2015-2019 American Community Survey 5-Year Estimates

AVERAGE HOUSEHOLD SIZE



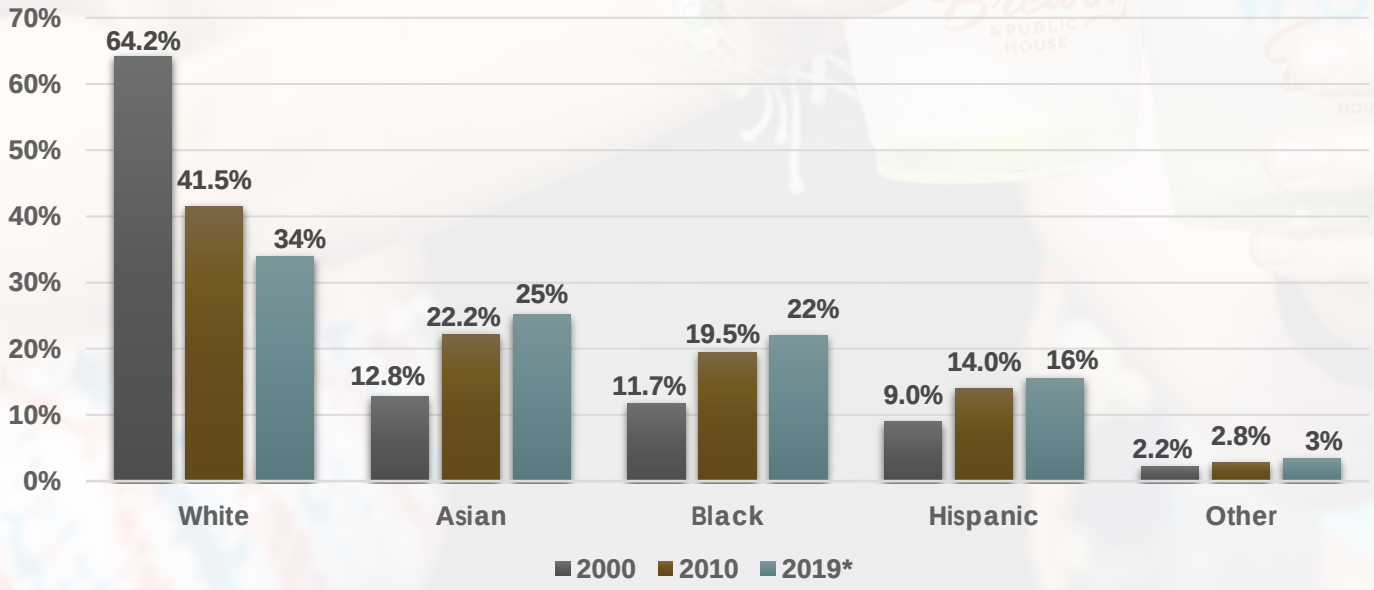
NUMBER OF HOUSEHOLDS





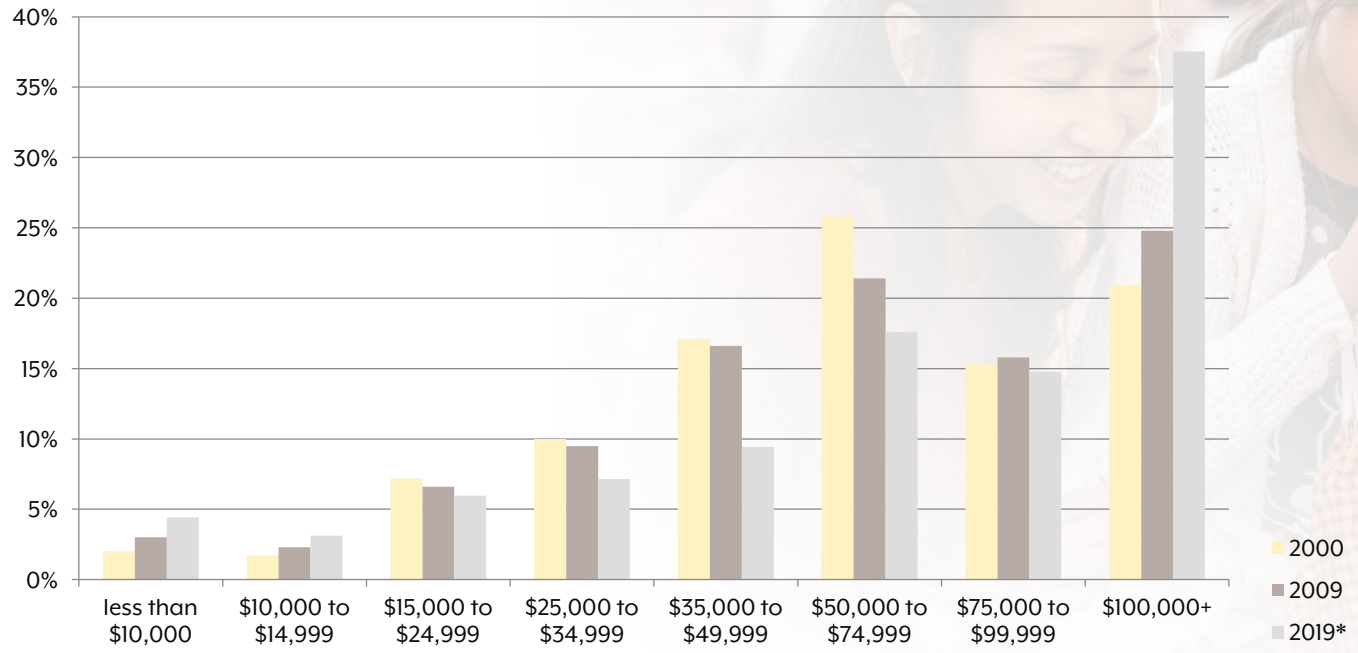
Group	2000	2010	2019*
White	64%	42%	34%
Asian	13%	22%	25%
Black	12%	20%	22%
Hispanic	9%	14%	16%
Other	2%	3%	3%

* 2015-2019 American Community Survey 5-Year estimates from US Census Bureau



Income

Income Range	2000	2009	2019*
less than $10,000	2%	3%	4%
$10,000 to $14,999	2%	2%	3%
$15,000 to $24,999	7%	7%	6%
$25,000 to $34,999	10%	10%	7%
$35,000 to $49,999	17%	17%	9%
$50,000 to $74,999	26%	21%	18%
$75,000 to $99,999	15%	16%	15%
$100,000+	21%	25%	38%



* 2015-2019 American Community Survey 5-Year estimates from US Census Bureau

Top 10 Property Tax Payers

Owner	Taxes	FMV Value	Assessed Value	% Assessed Value
Berkeley Lake LL LLC	$219,722	$83,850,700	$33,540,280	2%
USPA District at Duluth LLC	218,613	83,427,420	33,370,968	2%
Sugarloaf Apartments Acquisition LLC	164,717	62,829,500	25,131,800	1%
Passco Estates DST	137,571	52,500,000	21,000,000	1%
SG Berkeley LLC	129,841	49,550,000	19,820,000	1%
ROC III Promenade at Berkeley LLC	124,940	47,679,900	19,071,960	1%
MTS - Howell Ferry Gardens	99,806	38,088,000	15,235,200	1%
CRLP Plantation Trace Drive	92,831	35,426,100	14,170,440	1%
CMF7 Portfolio LLC	80,032	30,542,000	12,216,800	1%
PSREG Discovery Owner LP	75,992	29,000,000	11,600,000	1%
Total	$1,344,065	$512,893,620	$205,157,448	12%
2020 Total Assessed Value			$1,689,497,565	100%

Source: City of Duluth Property Tax Office

Property Tax

Tax Year	Total Billed	Collected	% Collected	Total Tax Collected	Outstaning Delinquent Taxes	% Delinquent Taxes Remaining
2003	$3,836,479.2	$3,836,448.3	100.0%	$3,863,863.4	$30.9	0.0%
2004	$4,117,603.5	$4,117,572.6	100.0%	$4,149,174.1	$30.9	0.0%
2005	$4,379,238.4	$4,379,207.5	100.0%	$4,414,409.3	$30.9	0.0%
2006	$4,960,976.4	$4,960,466.2	100.0%	$4,998,187.6	$510.2	0.0%
2007	$5,495,961.0	$5,492,589.6	99.9%	$5,540,651.5	$3,371.4	0.1%
2008	$5,860,265.6	$5,857,943.5	100.0%	$5,928,449.6	$2,322.1	0.0%
2009	$6,059,087.3	$6,049,965.8	99.8%	$6,121,076.1	$9,121.6	0.2%
2010	$6,459,235.9	$6,258,176.7	96.9%	$6,351,315.5	$201,059.2	3.1%
2011	$6,438,483.5	$6,279,651.1	97.5%	$6,341,813.0	$158,832.4	2.5%
2012	$5,790,666.1	$5,639,467.2	97.4%	$5,689,711.8	$151,198.9	2.6%
2013	$5,811,015.8	$5,721,655.3	98.5%	$5,751,677.8	$89,360.4	1.5%
2014	$6,203,016.2	$6,203,016.2	100.0%	$6,220,157.1	$0.0	0.0%
2015	$6,408,753.8	$6,367,044.0	99.3%	$6,367,044.0	$41,709.9	0.7%
2016	$7,500,659.4	$7,438,277.1	99.2%	$7,438,277.1	$62,382.3	0.8%
2017	$8,256,904.1	$8,223,655.7	99.6%	$8,223,655.7	$33,248.4	0.4%
2018	$8,889,290.0	$8,846,484.4	99.5%	$8,846,484.4	$42,805.7	0.5%
2019	$10,020,874.8	$9,946,600.5	99.3%	$9,946,600.5	$74,274.3	0.7%

Source: City of Duluth Property Tax Office

NACIS Code	Description	Number of Establishments	Sales, Shipments, Receipts ($1,000)	Annual Payroll ($1,000)	Number of Employees
42	Wholesale trade	172	$3,026,210	$289,581	3,427
44-45	Retail Trade	191	$1,130,606	$98,101	3,017
48-49	Transportation & warehousing	39	$84,304	$27,230	746
51	Information	53	NA	$90,789	1,534
52	Finance & insurance	159	NA	$293,706	4,096
53	Real Estate, Rental, & Leasing	111	$222,671	$27,991	487
54	Professional, Scientific, and Technical Services	305	$815,819	$305,932	4,196
56	Administration & Support & Waste Management & Remediation Services	103	$311,700	$139,262	4,207
61	Educational Services	45	$32,494	$9,697	312
62	Health Care and Social Assistance	188	$197,251	$85,900	1,869
71	Arts, Entertainment, & Recreation	27	$28,283	$11,696	310
72	Accommodation & Food Services	186	$136,702	$33,855	2,349
81	Other Services (Except Public Administration)	162	$89,699	$25,312	852

Source: U.S. Census Bureau, 2017 Economic Census

Top Employers

Company	Employees	Industry
Gwinnett Hospital System, Inc.	925	General Medical and Surgical Hospitals
Gwinnett County Public Schools	485	Elementary and Secondary Schools
The Pritzker Group-Chicago LLC	349	Offices of Lawyers
Metasys Technologies, Inc.	318	Custom Computer Programming Services
Global Resource Management, Inc.	310	Computer Systems Design Services
Nitelines Usa, Inc.	275	Continuing Care Retirement Communities
Amedisys Home Health, Inc. of Florida	240	Temporary Help Services
AGCO Corporation	215	Farm Machinery and Equipment Manufacturing
Walmart Inc.	210	Discount Department Stores
ATI Telecom International Ltd	200	Telephone Apparatus Manufacturing
Omnimax International, Inc.	196	Sheet Metal Work Manufacturing
Gem Shopping Network, Inc.	160	Promoters of Performing Arts, Sports, and Similar Events with Facilities
Duke Realty Corporation	150	Lessors of Nonresidential Buildings (except Miniwarehouses)
Primus Software Corporation	150	Computer Systems Design Services
Network Cabling Infrastructures, Inc.	150	Electrical Contractors and Other Wiring Installation Contractors
Publix Super Markets, Inc.	150	Supermarkets and Other Grocery (except Convenience) Stores
The Kroger Co	150	Supermarkets and Other Grocery (except Convenience) Stores
Ganvt Motors, Inc	148	New Car Dealers
Enterprise Services LLC	138	Data Processing, Hosting, and Related Services
Broadcom Corporation	130	Research and Development in the Physical, Engineering, and Life Sciences (except Biotechnology)
Formetco, Incorporated	124	Sign Manufacturing
Ericsson Television Inc.	120	Custom Computer Programming Services
General Electric Company	120	Testing Laboratories
Publix Super Markets, Inc.	120	Supermarkets and Other Grocery (except Convenience) Stores
Concurrent Computer Corporation	110	Electronic Computer Manufacturing
Travel Incorporated	102	Travel Agencies

Source: Dun & Bradstreet

Gwinnett County Public Schools are noted by **GCPS**. The website for the most current information on those schools is http://publish.gwinnett.k12.ga.us/gcps/home/public/schools

B.B. Harris Elementary School (GCPS)
3123 Clairborne Dr
Duluth, GA 30096
770.476.2241

Berkeley Lake Elementary School (GCPS)
4300 Berkeley Lake Rd
Duluth, GA 30096
770.446.0947

Brooks Coleman Middle School (GCPS)
3057 Main St
Duluth, GA 30096

Charles Brant Chesney Elementary School (GCPS)
3878 Old Norcross Rd
Duluth, Georgia 30096
678.542.2300

Chattahoochee Elementary School (GCPS)
2930 Albion Farm Rd
Duluth, GA 30097
770.497.9907

Duluth High School (GCPS)
3737 Brock Rd
Duluth, GA 30096
770.476.5206

Duluth Middle School (GCPS)
3200 Pleasant Hill Rd
Duluth, GA 30096
770.476.3372

Duluth Montessori School
2997 Main St
Duluth, GA 30097
770.476.9307
duluthmontessori.com
Edith Overholser

Greater Atlanta Montessori School
3351 North Berkeley Lake Rd
Duluth, GA, 30096
770.232.0330
www.gamontessori.com
Director: Hannah Gentry

Hull Middle School (GCPS)
1950 Old Peachtree Rd
Duluth, GA 30097
770.232.3200

M. H. Mason Elementary School (GCPS)
3030 Bunten Rd
Duluth, GA 30097
770.232.3370

New Life Academy of Excellence Charter School (GCPS)
4725 River Green Pkwy
Duluth, GA 30096
678.301.7255

Notre Dame Academy
4635 River Green Pkwy
Duluth, GA 30096
678.387.9385
www.ndacademy.org
Head of School, Ms. Debra Orr
Principle, Upper Elementary and Middle School Mrs. Julia Deruki
Interim Principal, Early Years and Lower Elementary and Director of Admissions
Ms. Molly Hole

Parsons Elementary School (GCPS)
1615 Peachtree Rd
Suwanee GA 30024
678.957.3050

Peachtree Ridge High School (GCPS)
1555 Old Peachtree Rd
Suwanee, Georgia 30024
678.957.3100

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.

Callable Bonds: Bonds that can be redeemed or paid off by the issuer prior to the bonds' maturity date

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.

CBO: Congressional Budget Office

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.

COLA: Cost-of-Living-Adjustment

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.

Component Unit: legally separate organizations for which the elected officials of the agency are financially accountable

CPI: Consumer Price Index

CPI-U: Consumer Price Index, All urban consumers

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.

FT: Full time

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.

FY: Fiscal year

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.

HOA: Home Owner's Association

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.

Permanent Fund: Account for resources that cannot be expended, but must be held in perpetuity. Generally, these resources are invested and a government may spend the earnings, often for a purpose specified by the provider of the resources

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.

PT: Part time

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.

TAD (Tax Allocation District): 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.

TAVT (Title-Ad-Valorem Tax): A one-time tax that is paid at the time the vehicle is titled. It replaced sales tax and annual ad valorem tax (annual motor vehicle tax) and is paid every time vehicle ownership is transferred or a new resident registers the vehicle in Georgia for the first time. The current TAVT rate is 6.6% of the fair market value of the vehicle.

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.





MAILING ADDRESS:
CITY OF DULUTH
3167 MAIN ST DULUTH, GA 30096

WEB ADDRESS:
DULUTHGA.NET

CONTACT INFORMATION

CITY HALL	770.476.3434
PUBLIC SAFETY	770.476.4151
PUBLIC WORKS	770.476.2454
MUNICIPAL COURTS	770.623.2771
BUNTEN ROAD PARK	770.814.6981
DULUTH FESTIVAL CENTER	770.497.5291