

ANNUAL BUDGET
DULUTH, GA

JULY 1, 2022 - JUNE 30, 2023
for the fiscal year

2023

Mayor & Council

Nancy Harris
Mayor



Lamar Doss
Councilmember



Manfred Graedar
Councilmember



Jamin Harkness
Councilmember



Marline Thomas
Councilmember



Greg Whitlock
Mayor Pro tem
Councilmember



Managers

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



Christopher McGahee
Economic Development & Marketing Director



Forrest Huffman
Planning & Development Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Georgia

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

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Finance Department
City of Duluth, Georgia

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards

Executive Director Christopher P. Morrill

Date: **December 08, 2021**

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I. INTRO & OVERVIEW

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To: Madam Mayor, Members of City Council, and Citizens of Duluth
From: James Riker, City Manager
Date: July 1, 2022
Re: City Manager's Budget Message for Fiscal Year 2023

It is, once again, my privilege to present the City of Duluth's Fiscal Year 2023 Annual Operating and Capital Budget. With the wide-ranging effects of the COVID 19 pandemic becoming less of a factor in our individual lives, the lives of our citizens, and the nation as a whole, this budget seeks to continue to move forward the goals slowed by the events of the last two year, but to also build in the new goal that have been established. The landscape of the city continues to change in a very positive way and this budget seeks to build on this change to support a vibrant, safe, and diverse city for residents and business alike.

This year's Adopted General Fund Budget is unlike any of the other adopted budget in the recent pass due to the fact revenues exceed expenditures $114,398. This has not been the case since the FY 2013 budget. There are several reasons for this, but the most salient is the City's practice to budget its revenues conservatively and its expenditures without discount. Meaning revenues are budgeted based on historical trends and current economic conditions, without a great amount of speculation. Expenditures are budget based on department needs and goals, without discounting for anticipated events such as a warm winter, unused budgeted funds based on history or anticipated vacant positions. This practice assures council the budgeted revenues will be sufficient to meet expenditures and expenditures will not exceed budgeted appropriations resulting in the need for the additional appropriation of reserves.

Duluth's population grew by approximately 20% from 26,600 in 2010 to 31,864 in 2020 according to United States Census. Making Duluth the second largest city in Gwinnett County. It is anticipated Duluth will continue to see increases in both the number of residents and businesses that choose to locate in the city and while these changes will result in additional revenues, they will also result in the need for additional services as well.

This fact is evidenced by the significant amount of residential and commercial development currently under way or about to be started. In terms of residential development, Encore, one of the larger developments in the city, a collection of six distinct villages consisting of 464 townhomes and single-family homes with amenities such as parks, pools and tennis located just outside of downtown along the Chattahoochee River is currently under construction with the City having issued 68 certificates of occupancy. Riviere, located along Peachtree Industrial Boulevard, is a 72 unit all brick, two and three-story townhome community. Also, under construction and located along Duluth Highway, within walking distance of downtown is Gardendale, a 55-unit development consisting of three-story townhomes. To date, the city has issued all 55-housing permit and 21 certificates of occupancy. There are additional residential developments currently in the land development stage located throughout the city. These include, Evanshire, a gated 66-unit single family and 74 townhome community minutes for downtown, Riversong, a 51-unit townhome community located along Rogers Bridge Road and Sherwood II, a 34 unit townhome community located just outside of the downtown.

In terms of multi-family development under construction there is SODO Duluth, located on Buford Highway next to the Duluth Police Department. SODO Duluth apartment homes is a gated 253-unit apartment community consisting of studio, one- and two-bedroom apartments. Amenities include a sky view lounge, saltwater swimming pool, coffee bar, co-working space, and fitness center. The project consists of two independent building wrapping around the perimeter of the property. It is anticipated the first apartment building will be issued a certificate of occupancy in December and the second certificate will be issued sometime in February 2023.

Also noteworthy, are several ongoing commercial developments in downtown and the surrounding area. The first, Grow, LLC, a 30,000 square foot co-working office space development adjacent to the new Duluth branch of the Gwinnett County Public Library System.

The developer has completed pouring the foundations and should be starting the vertical construction shortly, with completion within the next 6 to 9 months. Jewel Box Duluth is a 4,816 square foot restaurant located on Main Street in downtown. The restaurant is adjacent to the Town Green on one side and the future site of the City's all weather synthetic turf activity area in the other. The synthetic turf area, which will measure approximately 80 feet by 100 feet, is currently under construction and should be completed about the same time the restaurant is anticipated to open. Another development is a self-storage facility located along Buford Highway just outside of downtown. The facility is currently in shell construction and should be completed in the next 3 to 4 months.

There is no doubt the landscape of the city is changing in many new and exciting ways. These changes have resulted in an increase in many of the City's revenues sources. Some have a direct impact such as property taxes or occupational taxes which happen when you purchase a home on the City or open a business. Other revenues, which are often voluntary in mature, are impacted in a more indirect way such as excise taxes on the selling of alcohol, recreational class fees and rental fees for the use of City facilities. The changing landscape also effects the other side of the ledger which is expenditures. New residents and business require additional services to be provided such as planning and development for the construction of new homes and business. Other services provided include code enforcement of City ordinances, administrative services for permits and licensing, passive and active recreational activities in the various City parks, and police patrols through the city. The majority, if not all of these services are provided through the City's main operating funds, known as the General Fund. The General Fund is used to record much of the revenue and provides the operating budget for all City departments.

The overall General Fund revenues are projected to increase by $4,437,340 from the FY22 adopted budget. General Fund expenditures are projected to increase $3,508,561 from the FY22 adopted budget. Many of the budgeted FY23 General Fund revenue sources are projected to increase from the prior year, but a few categories stand out. General Property Taxes are projected to increase by 18%, Business Taxes are projected to increase by 14%, Selective Sales & Use Taxes are projected to increase by 8%, Fines & Forfeitures are projected to increase by 7.5%, and Interfund Transfers are projected to increase by over 700%. On the expenditure side of the equation, increase in three account classifications are worth noting. First, the City's largest expenditure category, Salaries & Wages increase by 10% from the prior year. Second, Employee Benefits increased by 6.8% from the prior year. Third, Purchase Property Services, which is services performed by persons other than government employees, increased by 1,527% from the prior year. These increases will be discussed in further detail later in the message. As you can see from the table below, the City continues to reduce its reliance on the use of Fund Balance or "savings" to balance its budget.

	FY23 Adopted	FY22 Adopted	FY21 Adopted
Revenues	$27,342,687	$ 22,905,347	$20,591,796
Expenditures	27,228,289	23,719,728	22,067,338
Change in Fund Balance	$ 114,398	$ (814,381)	$ (1,475,542)

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, the current year's budget is the first year since the FY 2013 budget that the City will not use Fund Balance or "savings" to balance its budget. In fact, with the exception of FY 2021, the City has reduced its reliance on Fund Balance to balance the budget. Two main factors, among others can be pointed to as significant in this change. First is the efforts of council and staff to control the growth of expenditures. Second and more significant is the City's efforts to create an environment where resident want to live, work and play, visitors come to enjoy events and explore the City, and business can thrive. This in turn has led to an overall growth in revenues. In fact, Adopted Revenues have grown from $16,290,531 in FY 2014, to $27,342,687 in FY 2023. The is a 68% increase in revenue over 9 years. The growth in budget revenue and expenditures has also translated into tangible increase in the City's actual audited

financial results. Audited financial results show the City's actual revenues have exceed expenditures for the last 4 fiscal years. This is illustrated in the following table. *Note the FY22 results are, as of now, unaudited.*

	FY22 Unaudited	FY21 Actual	FY20 Actual
Revenues	$24,726,893	$ 28,364,564	$22,732,776
Expenditures	22,437,577	23,625,443	20,949,040
Change in Fund Balance	$ 2,289,316	$ 4,739,121	$ 1,783,736

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 $2,270,000 from the FY22 budget of $10,430,000 this can be attributed to several factors including, digest growth due to development and the reassessment of existing properties. It should be noted the reassessment of existing properties is performed by Gwinnett County. 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 $179,000 from the FY22 budget of $972,000. This increase is due to the recent revenue history and the overall market increase in the price of new and used vehicles.

Business Tax revenue, which includes business licenses, insurance premiums tax and taxes on financial institutions, is expected to increase by $431,000 from the FY22 budget of $3,087,000. Due to prior year actual revenue.

Building Plan Review revenue for both residential and commercial construction is expected to increase by $24,000 from the FY22 budget of $16,000. This increase in mainly due to new construction of residential homes and multi-family developments.

Recreation Program revenues, which is revenue from the various instructor lead activity classes offer throughout the year and classes offered by the Parks and Recreation department staff expected to increase by $20,000 from the FY22 budget of $70,000 due to the increase in program fees and expected increases in participation.

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 $59,000 from the FY22 budget of $704,000, due to recent revenue history and additional new restaurant openings. A related tax, alcohol licenses and permits are expected to increase by $25,350 from the FY22 budget of $304,950 for much the same reason.

Interfund Transfers, which is the transfer of funds between two funds within the same government is expected to increase by $1,007,217 from the FY22 budget of $273,374. This is due to revenue sources. First is an increase of $30,000 in transfers from the Police Technology Fund, and second is a transfer of $1,027,847 from the American Rescue Plan Act Fund. This transfer is the result of federal regulations which allow the City to reimburse itself for the cut of police services.

Photo Enforcement revenue derived from the placement of speed detection equipment in school zone located in the City, is expected to increase by $210,000 from the FY22 budget of $700,000. This increase is due to the equipment being fully phased in and the recent revenue history.

Overall, FY23 General Fund expenditures are projected to be $27,228,289, which is a 14.7% increase from the FY22 adopted budget of $23,719,728.

General Fund Highlights

- FY23 General Fund budgeted expenditures are projected to increase by $1,461,793 over the FY 2022 amended expenditures, due to annual salary and benefit increases, a new garbage disposal contract and a decrease in operating transfer to other funds

- The property tax millage rate remains the same as the prior year at 6.551 mills.
- FY23 General Fund budgeted revenues are projected to increase by $4,322,567 over FY 2022 amended revenue. This increase in mainly due to general property taxes and interfund transfers from the American Rescue Plan Act Fund.
- The City changed providers for its medical, dental and life & disability insurance. Medical insurance increase 0.28% or $6,440, dental insurance decreased 7.75% or $11,842 and life & disability increase 1.85% or $1,788. All increase were less than what was been offered by our current provider.
- Budgeted expenditures include a 10% and 5% cost of living adjustment for full-time and permanent part-time employees to take effect at the beginning of the budget year. Sworn police officers will receive a 10% increase and all other employees will receive 5%.
- The proposed budget includes the following changes in staffing: 1) Council authorized position addition changes including two Public Works Maintenance Worker II, and one Police Communications Officer. 2) Staff request for a full-time Parks and Recreation Maintenance Worker II for Rogers Bridge Park, 3) Public Works to discontinue using contract labor to staff the front desk area and hire a full-time Senior Administrative Assistant and a part-time Administrative Assistant, 4) Municipal Court eliminated part-time Court Assistant position, 5) Employee retirement vacation pay-outs for Chief of Police and Police Sergeant.
- The budget includes $1,500,000 for new contract with trash hauler Republic Services for weekly garbage disposal services. Current program is funded through by revenue from the resident's purchase of plastic garbage bags and is not producing enough revenue.
- At $12,700,000 and representing approximately 46% of the City's overall budgeted revenues, property taxes are the largest revenue source.
- At $11,193,024 and representing approximately 41% of the City's overall budgeted expenditures, police services are the City's largest expenditure category.

Budget Accomplishments

- Begin using Placer.ai's mobile analytics platform technology to analysis visit trends and demographics to direct marketing efforts.
- Expanding Parks and Recreation programing for pickleball, soccer, active adults, basketball, tennis, and youth recreation
- Resurfaced 2.5 miles of city streets at a cost of $1,500,000 and applied preservation treatment to 60 street
- Repaired over 100 individual broken or cracked sidewalks and curbs and remove over 1,000 trip hazards
- Increase Pavement Condition Index (PCI) rating from 59 in 2017 to 62 on 2021
- Budget includes funds for purchase of new police K-9, equipment, and training classes
- Increase contractor landscaping budget to include additional and newly installed medians on Pleasant Hill Road and
- Replace/Upgrade AV equipment in courtroom – including high resolution TV monitors for walls, ability to stream over internet and ADA compliant for the hearing impaired
- Promoted Deputy Chief of Police to Chief of Police due to the retirement of current Police Chief and promotion of other officers in the chain of command
- Budget funding for the purchase of over $210,000 in vehicles for the following departments – PIO/Marketing – Public Works – Planning & Development
- Added 2 Public Works Maintenance Worker II positions, and 1 Police Communications Officer
- Added full time Parks & Recreation Maintenance Worker II for Rogers Bridge Park
- Move Friday food trucks to City Hall parking lot and consider shortening food truck season
- Update ordinances dealing with on street parking in neighborhoods

Strategic Goals and Strategies

The City of Duluth's FY23 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 as part of an Intergovernmental Agreement with Gwinnett County to construct water lines in the Pinecrest Circle and Hall Circle areas adjacent to downtown is currently in the land acquisition phase of this project. Gwinnett County will provide 19% matching funds. Funds must be obligated by December 31, 2024 and expended by December 31, 2026. 2) The current 2017 Special Purpose Local Option Sales Tax (SPLOST) will expire in March of 2023. Duluth, along with the other cities have signed an Intergovernmental Agreement with Gwinnett County to request voter approval of a new 2022 SPLOST program in November 2022. If passed by the voters this new 6-year SPLOST agreement is expected to generate over 43 million in SPLOST funds for the city. SPLOST funding categories include transportation (roads and streets), parking facilities, public safety facilities and equipment, sewer projects, recreational facilities and equipment, administrative facilities, and cultural facilities. The city has developed a tentative project funding list for each of the categories.
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 for which funding has been increased to allow for additional of a second clean-up day in early Spring. Recently the city installed new landscaping along the shoulder of Pleasant Hill Road from the city limits to Peachtree Industrial Boulevard and in a half-mile stretch of the medians from Peachtree Industrial Boulevard to Sugerloaf Parkway. The city has also increased its landscaping budget for the maintenance of these shoulders and medians, but also for the properties in and around downtown.
3. **Improve Stormwater Infrastructure:** In 2011, the City established a comprehensive Stormwater Management Program to ensure the functional operation for the existing stormwater management systems and facilities while providing for expansion and improvement of the system. In addition, a stormwater user fee was established for all properties in the City based on the equivalent residential unit (ERU) of 2,997 square feet of impervious surface area. Recently, council approved an ordinance to increase the annual ERU fee from $62 to $75 for all attached single family residential dwellings and from $31 to $37.50 for all detached single family residential dwellings. Commercial properties are assessed based on actual square footage at a rate of $0.025 per square foot. The fee increase will allow the City to expand it level of service to include culverts, drainage ditches not currently maintained and additional pipes that fee into the system. The ordinance will also improve the City's ability to inspect, maintain, repair, and replace man made structural pipes, inlets, and junction boxes in residential subdivisions. In addition, it will provide a stormwater utility advanced funding program and offer a legal process for a resident, property owner, or homeowners association to petition the City to hold a public hearing to establish a special assessment district to recoup the advance funding for repairing a stormwater detention facility in disrepair on private property to its original design.

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, and youth police academy to encourage positive interaction with police. To further these goals the police are expending their Virtual Patrol Program by installing additional cameras throughout the city and upgrading the existing cameras. In addition, the police department is also continuing to develop alternate and cost-effective patrol methods, by installing electric vehicle charging station at the police department facility and converting part of its vehicle fleet to electric vehicles. Duluth is the first local police department to start using electric vehicles which is expected to reduce the overall maintenance cost of its fleet.
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 SODO multi-family development of residential housing will generate significant additional increment with residents moving in during December 2022 and recently approved Marlowe, a 399-unit multi-family development along Buford Highway in downtown. The development will consist of studio, one- and two-bedroom unit along with 32 town homes and is receiving $15 million in TAD funding with $5 million paid based on construction milestones and $10 million based on the tax increment generated once the development is complete. Some of the other TAD redevelopment supported by the Urban Redevelopment Agency issued $27,250,000 Series 2021 URA Revenue Bond includes the following: Davenport Road realignment and three quiet signal crossings in downtown, paver lot plaza synthetic turf area, Thrive public parking, train viewing platform and strategic land acquisition along Buford Highway for future redevelopment.

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's FY23 budget seeks to continue to move forward the goals slowed by the events of the last two year and to also build in the new goal that have been established. Which is to create a city that is welcoming to all, neat and well-maintained street and sidewalks, allows business to prosper, a vibrant and entertaining downtown, and above all a city that is safe. To maintain and improve these standards the city will need to continue to invest in the items mentioned above such as expanding the police camera system, budgeting additional funds for streetscape maintenance and community clean up days. While these items are important to the overall success of the City, they must be accounted for in relation to other influences.

In developing the FY23 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 create a long-term revolving loan fund in the Stormwater Utility Fund for property owners or homeowners' associations that wish to establish a special assessment district.
2. The city self-insures for workers compensation claims with a purchased policy to cover larges claims. A single large claim resulted in the Worker Compensation Fund payout $650,000. Need to consider budgeting additional funds to transfer into Workers Compensation.
3. Based on the new E911 contract with Gwinnett County the City no lon-

ger receives 100% reimbursement for the cost of operating its Police Dispatching Department. Shortfall is estimated at $300,000 to $350,000 and will need to be funded from General Fund revenues.

4. Need to develop long term funding strategy for weekly residential garbage services. Current program is not sustainable based on the revenue stream. Staff will develop a Request for Proposal (RFP) to send out this year and award a new contract for this service.
5. No longer able to set off fireworks for the 3rd of July event in Taylor Park due to continued development causing a fire safety hazard. Staff is working on an alternative event.
6. Based on the cost of hiring an outside contractor and ability to control the quality of the work, staff is considering bring in-house the pressure washing of downtown sidewalks and facilities.

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 FY23 budgeted revenue for this fund is $1,698,625, which represents an increase of $299,184 from the FY22 amended revenues of $1,399,441. This increase can be attributed to a new council approved ordinance which increase stormwater rates and new residential and commercial properties. The FY23 budgeted expenditures for this fund are $1,230,994 compared to FY22 amended expenditures of $1,576,559. This decrease of $345,565 is due to a mid-year budget adjust to carryforward reserves of $309,213 into the FY 22 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. However, due to a large claim the fund incurred expenditures for $778,948.70 in FY22 and had a cash balance of $205,643.81. Staff expects some of the FY22 expenditures to be reimbursed by the insurance policy. However, the transfer from the General Fund has been increased to $350,000 to restore the cash balance in the fund to the desired $1 million level over time.

Other funds worth noting:

Public Art Fund – Funds various art works including permanent and temporary art pieces and murals. FY23 budgeted expenditures of $78,000, which include funding for the artist to construct and install a piece of art at Roger Bridge Park for the opening of the new park walking bridge across the Chattahoochee River.

Police State Drug Fund – Revenue is derived for the sale and confiscation of assets that the court finds are related to drug activity. FY23 budgeted expenditures of $31,147 for police equipment.

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 Convention and Visitors Bureau. This fund has seen a significant increase in revenue due to the downtown hotel being fully operational. FY23 budgeted expenditures of $177,144.

Rental Motor Vehicle Tax Fund – This tax is derived from a 3% tax on the rental of certain motor vehicles in the City. FY23 budgeted expenditures of $66,600.

Police Technology Fund – Revenue is derived from a fee assessed on all fines assessed through the Duluth Municipal Court. FY23 budgeted expenditures of $140,000 and will be used to support various police equipment needs.

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. FY23 budgeted expenditures of $1,526,735.

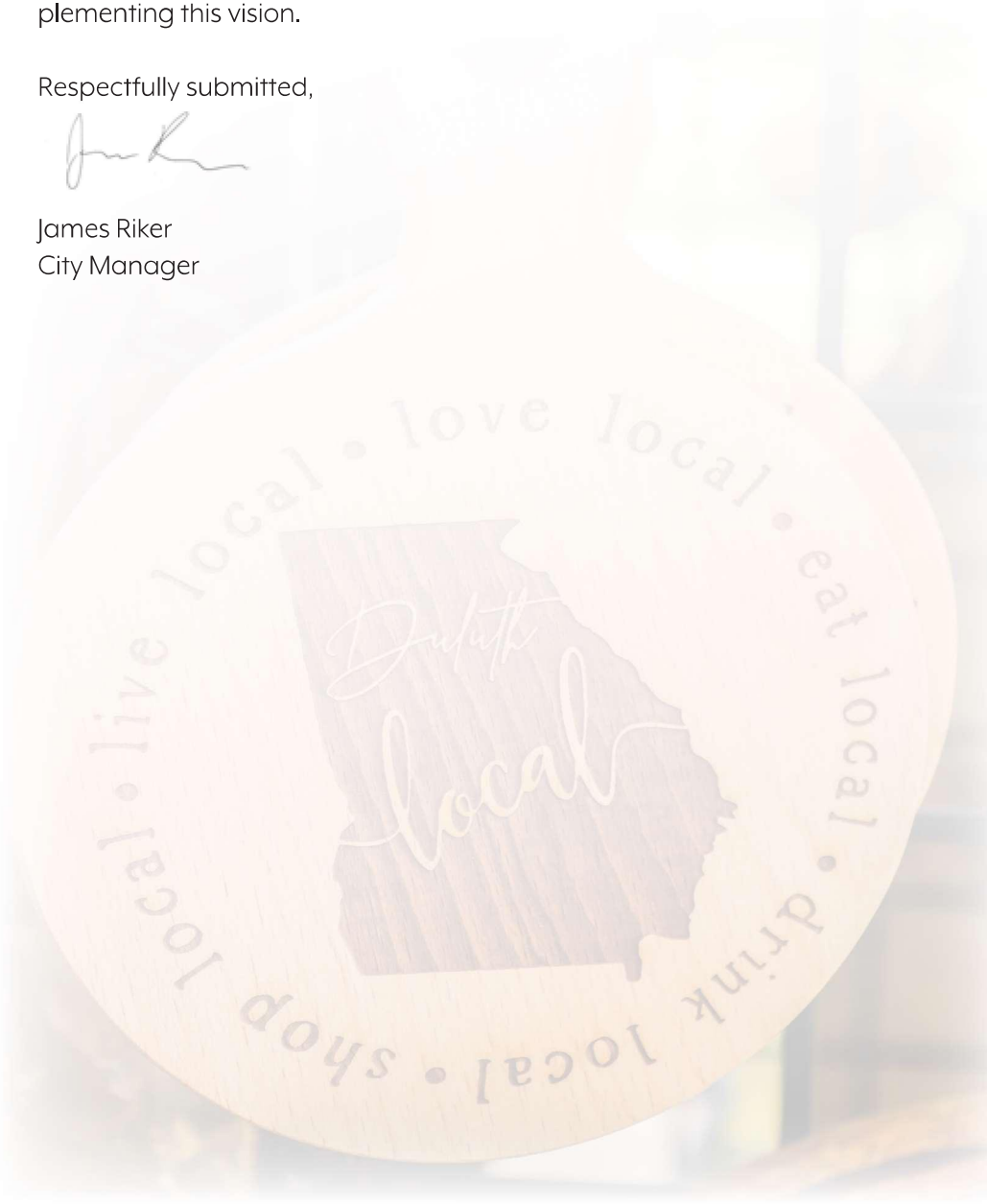
Conclusion

This year's budget seeks to continue to move forward the goals slowed by the events of the last two year, but to also build in the new goal that have been established. The landscape of the city continues to change in a very positive way and this budget seeks to build on this change to support a vibrant, safe, and diverse city for residents and business alike. This budget will continue to implement the Duluth standard in terms of the City's overall aesthetics and desirability to residents and business alike. 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 what the future hold its citizens. Duluth remains an attractive, growing, and desirable community with a strong commitment to the future.

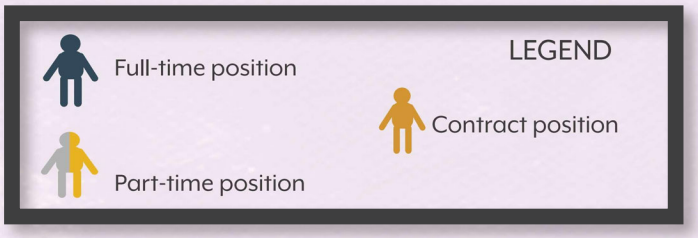
I wish to thank the Mayor and Council for providing leadership to keep the City moving forward. I also want to thank staff for their hard work in implementing this vision.

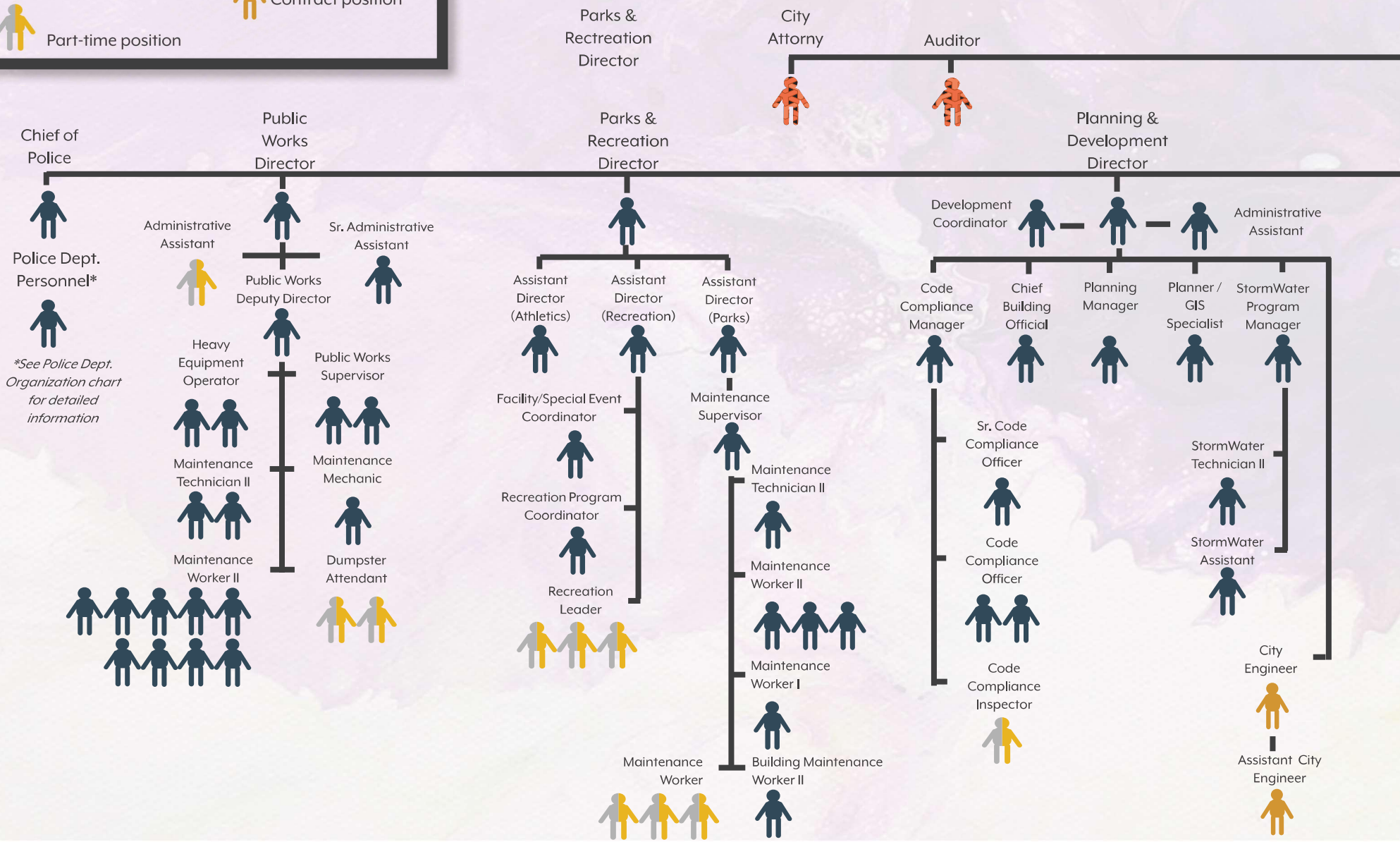
Respectfully submitted,

James Riker
City Manager

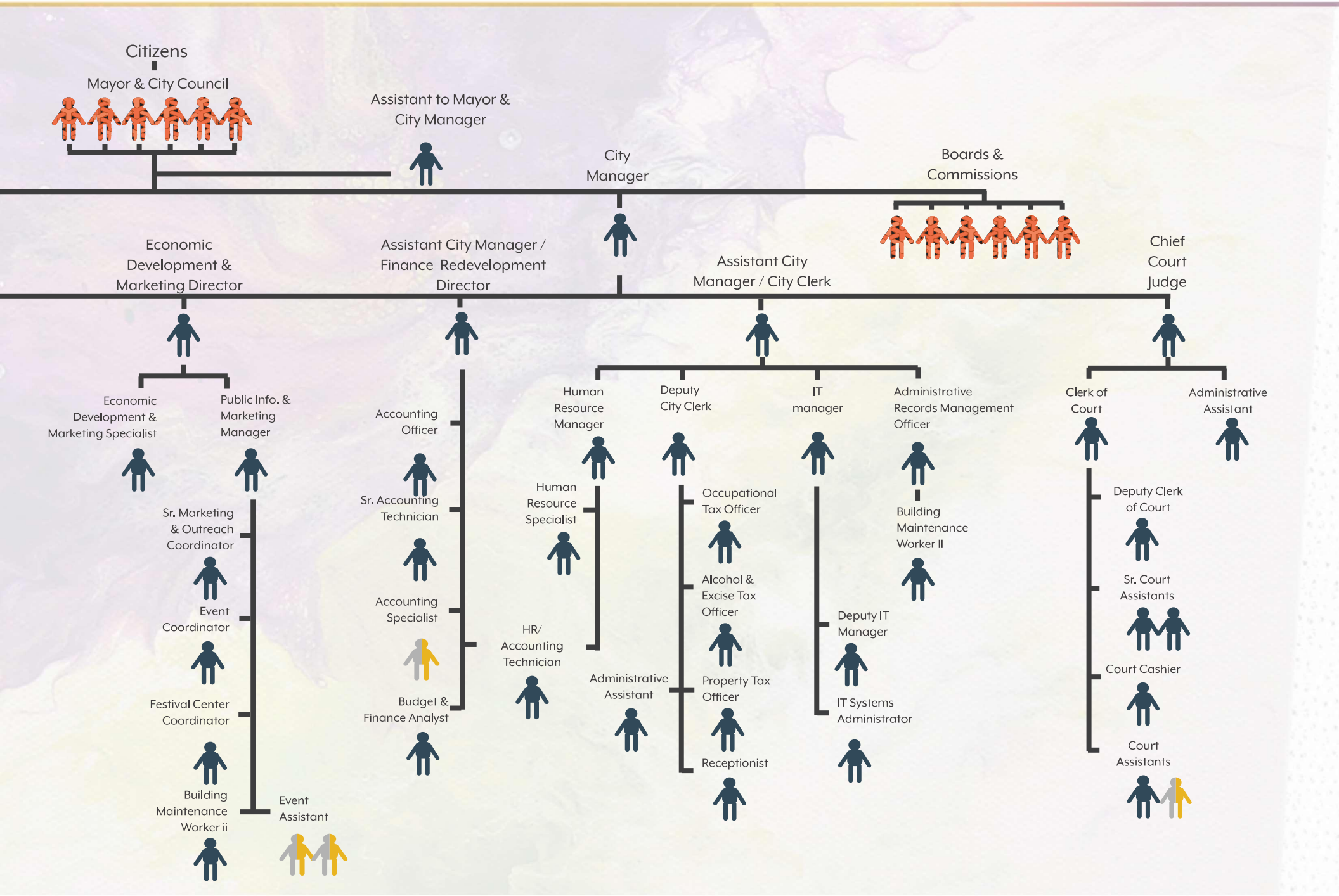


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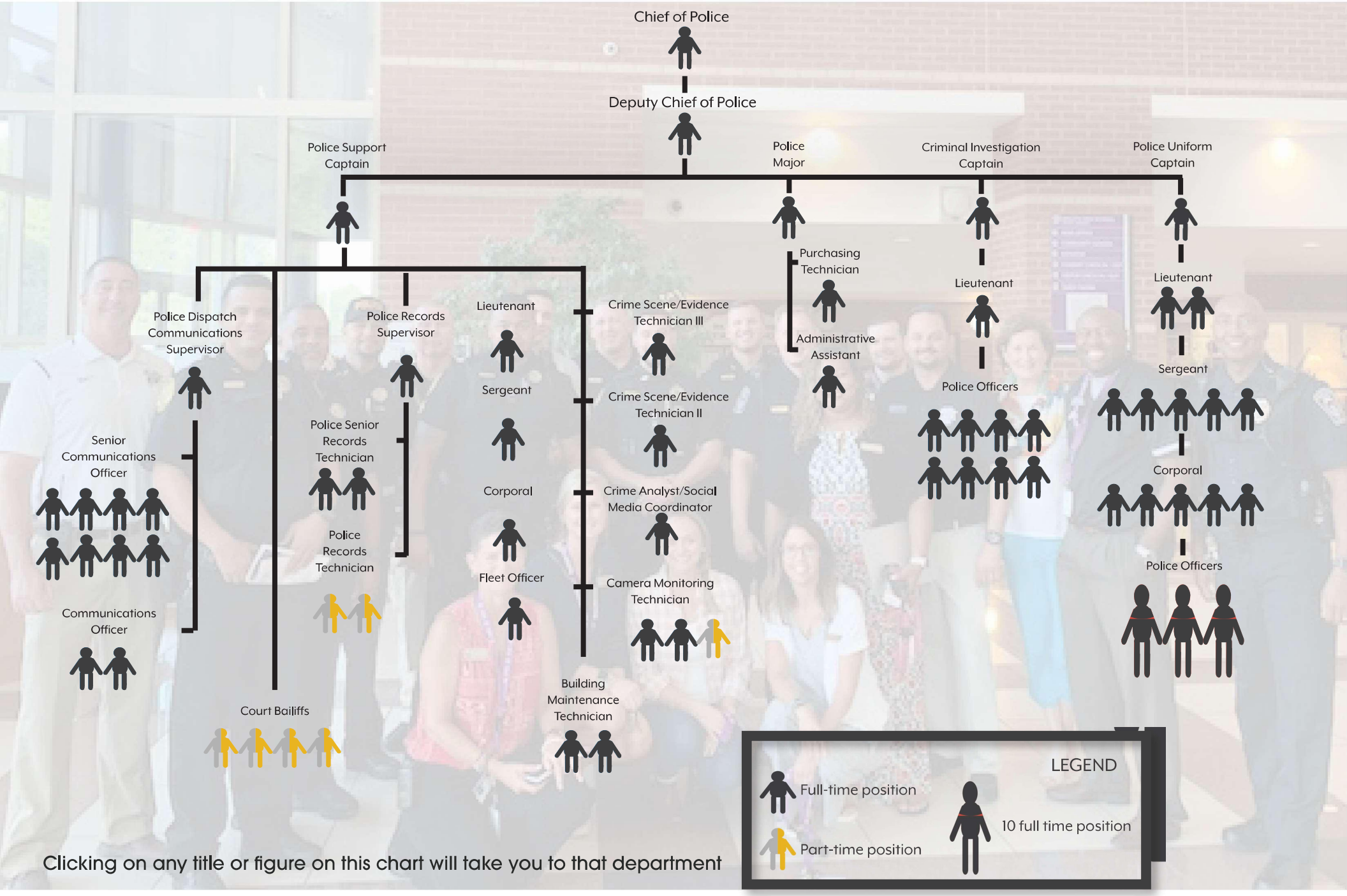




Organizational Chart



Organizational Chart



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

Authorized Personnel

	FY19		FY20		FY21		FY22		FY23	
	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		1	
Finance Manager	1		1							
Accounting Officer	1		1		1		1		1	
Senior Accounting Technician	1		1		1		1		1	
Accounting/HR Technician	0.5		0.5		0.5		0.5		0.5	
Accounting Specialist		1		1		1		1		1
Budget & Finance Analyst					1		1		1	
Financial Assistant		1		1						
Total Finance:	3.5	2	3.5	2	4.5	1	4.5	1	4.5	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							
Administrative Records Management Officer					1		1		1	
Administrative Assistant [1]		1	1						1	
Special Projects Coordinator [1]					1		1			
Total Clerk Administration:	3	1	4	0	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					
Total Business Office:	4	0	4	0	4	0	4	0	4	0

Authorized Personnel

	FY19		FY20		FY21		FY22		FY23	
	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	0.5		0.5		0.5		0.5		0.5	
Total Human Resources:	2.5	0	2.5	0	2.5	0	2.5	0	2.5	0
Information Technology										
Information Technology Manager	1		1		1		1		1	
Deputy Information Technology Manager	1		1		1		1		1	
Information Technology Systems Administrator [3]									1	
Information Technology Technician [3]	1		1		1		1			
Total Information Technology:	3	0	3	0	3	0	3	0	3	0
CUSTODIAL										
Building Maintenance Worker II [3]	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 [4]					1		1		2	
Lead Court Assistant	1		1		1					
Administrative Assistant	1		1		1		1		1	
Court Cashier	1		1		1		1		1	
Court Assistant [4][5]	2	2	2	2	1	2	2	2	1	1
Total Municipal Court:	8	2	8	2	8	2	8	2	8	1
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	
Assistant Director - Athletics [6]									1	
Athletic & Tennis Coordinator [6]	1		1		1		1			

	FY19		FY20		FY21		FY22		FY23	
	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 [7]	2		2		2		2		1	
Maintenance Worker I [8]		1	1		1		2		1	
Maintenance Worker II [7][8][9]									3	
Building Maintenance Worker II [3]					1		1		1	
Building Custodian	1		1		1					
Recreation Program Coordinator					1		1		1	
Recreation Leader		7		7		3		3		3
Parks Office Assistant	1	1	1	1						
Park Maintenance Worker		3		1		3		3		3
Total Parks and Recreation:	10	12	11	9	12	6	12	6	13	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	2		2		2		2		2	
Maintenance Mechanic	1		1		1		1		1	
Maintenance Worker II [9][10][11][12]	5		5		4		4		9	
Maintenance Worker I [10]	1		1		1		2			
Maintenance Technician I [11]					1		1			
Maintenance Technician II	2		2		2		2		2	
Administrative Assistant		1		1		1		1		1
Dumpster Attendant		2		2		2		2		2
Total Public Works:	16	3	16	3	16	3	17	3	19	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	

	FY19		FY20		FY21		FY22		FY23	
	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		1	
Sergeant	1		1							
Police Officer [13]	7		7		8		7		8	
Total Criminal Investigation:	10	0	10	0	10	0	9	0	10	0
POLICE SUPPORT SERVICES										
Captain	1		1		1		1		1	
Lieutenant			1		1		1		1	
Sergeant			1		1		1		1	
Corporal	1		1				1		1	
Master Police Officer	1		1		1					
Police Records Supervisor	1		1		1		1		1	
Police Records Technician		2		2		2		2		2
Police Senior Records Technician	2		2		2		2		2	
Building Maintenance Supervisor [14]									1	
Building Maintenance Technician I [14]	1		1		1		2		1	
Crime Scene/Evidence Technician III [21]	1		1		1		1		2	
Crime Scene/Evidence Technician II [21]							1			
Crime Scene/Evidence Technician I					1					
Crime Analyst/Social Media Coordinator	1		1		1		1		1	
Fleet Assistant			1		1		1		1	
Camera Monitoring Technician [15]			1		1		3	1	2	1
Court Bailiff		4		4		4		4		4
Total Police Support Services:	9	6	13	6	13	6	16	7	15	7
POLICE DISPATCH										
Communication Supervisor	1		1		1		1		1	

	FY19		FY20		FY21		FY22		FY23	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Senior Communications Officer	7	1	7	1	7	1	8		8	
Communications Officer [5] [15]	3		3		3				2	
Total Police Dispatch:	11	1	11	1	11	1	9	0	11	0
POLICE UNIFORM DIVISION										
Captain	1		1		1		1		1	
Lieutenant [16]	2		1		1		1		2	
Sergeant	5		5		5		5		5	
Corporal	5		6		6		5		5	
Patrol Officer [13] [16]	31		28		28		32		30	
Total Police Uniform Division:	44	0	41	0	41	0	44	0	43	0
Police Total	79	7	80	7	80	7	83	7	84	7
PLANNING & DEVELOPMENT										
Planning & Development Director	1		1		1		1		1	
Planning Manager [17]									1	
Senior Planner [17]	1		1		1		1			
Chief Building Official [18]									1	
Building & Development Inspector [18]	1		1		1		1			
Code Compliance Manager							1		1	
Senior Code Compliance Officer [19]									1	
Code Compliance Officer [19]	2		3		3		3		2	
License/Code Compl. Inspector		1		1		1		1		1
Administrative Assistant	1		1		1		1		1	
Development Coordinator	1		1		1		1		1	
Planner / GIS Specialist	1		1		1		1		1	
Total Planning & Development:	8	1	9	1	9	1	10	1	10	1
ECONOMIC DEVELOPMENT										
Economic Development Director			1		1		1		1	
Economic Development Manager	1									
Economic Development & Marketing Specialist	1		1		1		1		1	
Total Economic Development:	2	0	2	0	2	0	2	0	2	0

Authorized Personnel

	FY19		FY20		FY21		FY22		FY23	
	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	1		1		1		1		1	
Events Coordinator	2		2		1		1		1	
Festival Center Coordinator					1		1		1	
Building Maintenance Worker II [3]	1		1		1		1		1	
Event Assistant [20]								1		2
Total Public Information & Marketing:	5	0	5	0	5	0	5	1	5	2
Total General Fund:	147	28	151	24	153	20	158	21	162	21
STORMWATER										
StormWater Program Manager			1		1		1		1	
StormWater Supervisor	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:	150	28	154	24	156	20	161	21	165	21

(1) In fiscal year 2022, a full time Special Projects Coordinator position was retitled as a full time Administrative Assistant
(2) In fiscal year 2023, a full time Information Technology Technician to be promoted to a full time Information Technology Administrator
(3) In fiscal year 2022, three full time Building Custodian positions were retitled as Building Maintenance Worker II
(4) In fiscal year 2022, a full time Court Assistant was promoted to a full time Senior Court Assistant
(5) In fiscal year 2022, a part time Court Assistant position was eliminated to add a full time officer position for warrant
(6) In fiscal year 2022, a full time Athletic & Tennis Coordinator position was retitled as a full time Assistant Director - Athletics
(7) In fiscal year 2022, a full time Park Maintenance Technician II position was retitled as a full time Maintenance Worker II
(8) In fiscal year 2022, a full time Maintenance Worker I position was promoted to a full time Maintenance Worker II
(9) In fiscal year 2023, a full time Maintenance Worker II position to be added for Rogers Bridge Park
(10) In fiscal year 2022, two full time Maintenance Worker I positions were promoted to full time Maintenance Worker II
(11) In fiscal year 2022, a full time Maintenance Technician I position was promoted to full time Maintenance Worker II
(12) In fiscal year 2022, two full time Maintenance Worker II positions were added for trash pick up
(13) In fiscal year 2022, a full time police officer position was transferred from Uniform to Criminal Investigation
(14) In fiscal year 2022, a full time Building Maintenance Technician I position was promoted to full time Building Maintenance supervisor
(15) In fiscal year 2022, a full time Camera Monitoring Technician position was transferred from Police Support to Dispatch
(16) In fiscal year 2022, a full time Lieutenant position was added via promotion
(17) In fiscal year 2022, a full time Senior Planner position was promoted to full time Planning Manager
(18) In fiscal year 2022, a full time Building & Development Inspector position was promoted to full time Chief Building Official
(19) In fiscal year 2022, a full time Code Compliance Officer position was promoted to full time Senior Code Compliance Officer
(20) In fiscal year 2022, a part time Event Assistant position was added
(21) In fiscal year 2022, a full time Crime Scene/Evidence Technician II position was promoted to Crime Scene/Evidence Technician III

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.

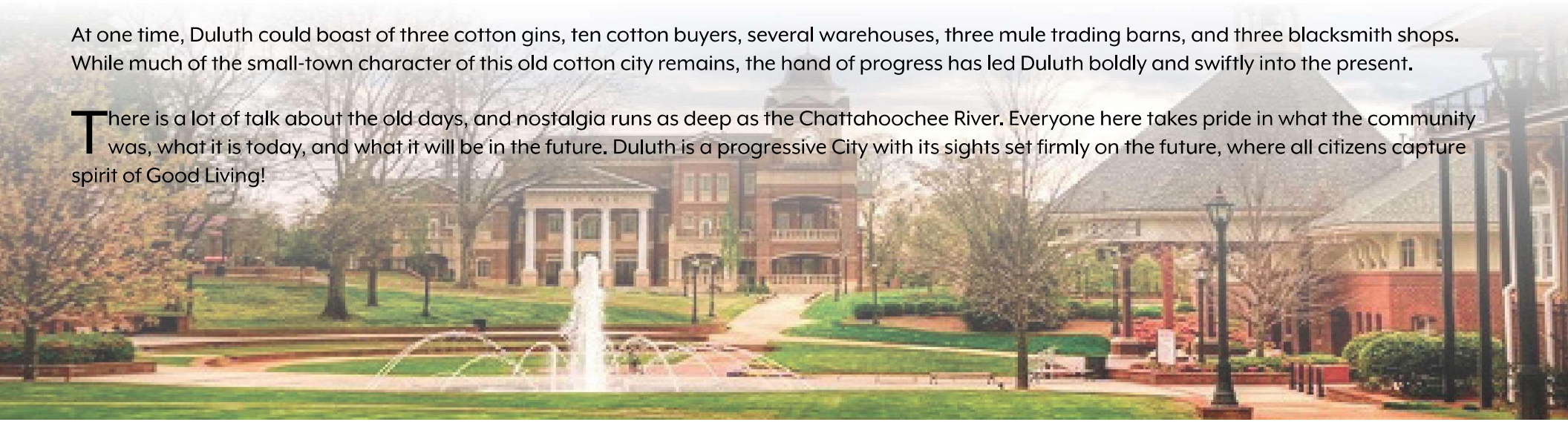
Howell realized that more roads were needed in order for the area to develop, so he obtained permission in February 1833 to construct a road from the Chattahoochee River across his land to intersect Peachtree Road. This intersection became known as Howell's Cross and was known by this name for 40 years.

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 capture spirit of Good Living!





The City of Duluth

currently encompasses 10.1 square miles, or 6441 acres. Located in the western portion of Gwinnett County. The City is approximately 20 miles northeast of Atlanta. Duluth is bordered by Fulton County along the Chattahoochee River and is situated between the cities of Norcross and Suwanee in Gwinnett County.

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

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

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:

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 2023, 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

City of Duluth
Long-Term Debt Obligations*
June 30, 2022

	URA Revenue Bond Series 2006	URA Revenue Bond Series 2012**	URA Revenue Bond Series 2021	Total
Obligation Amount:	600,000	1,380,000	$26,699,000	$28,679,000
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.

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.

City of Duluth

Debt Service Requirements

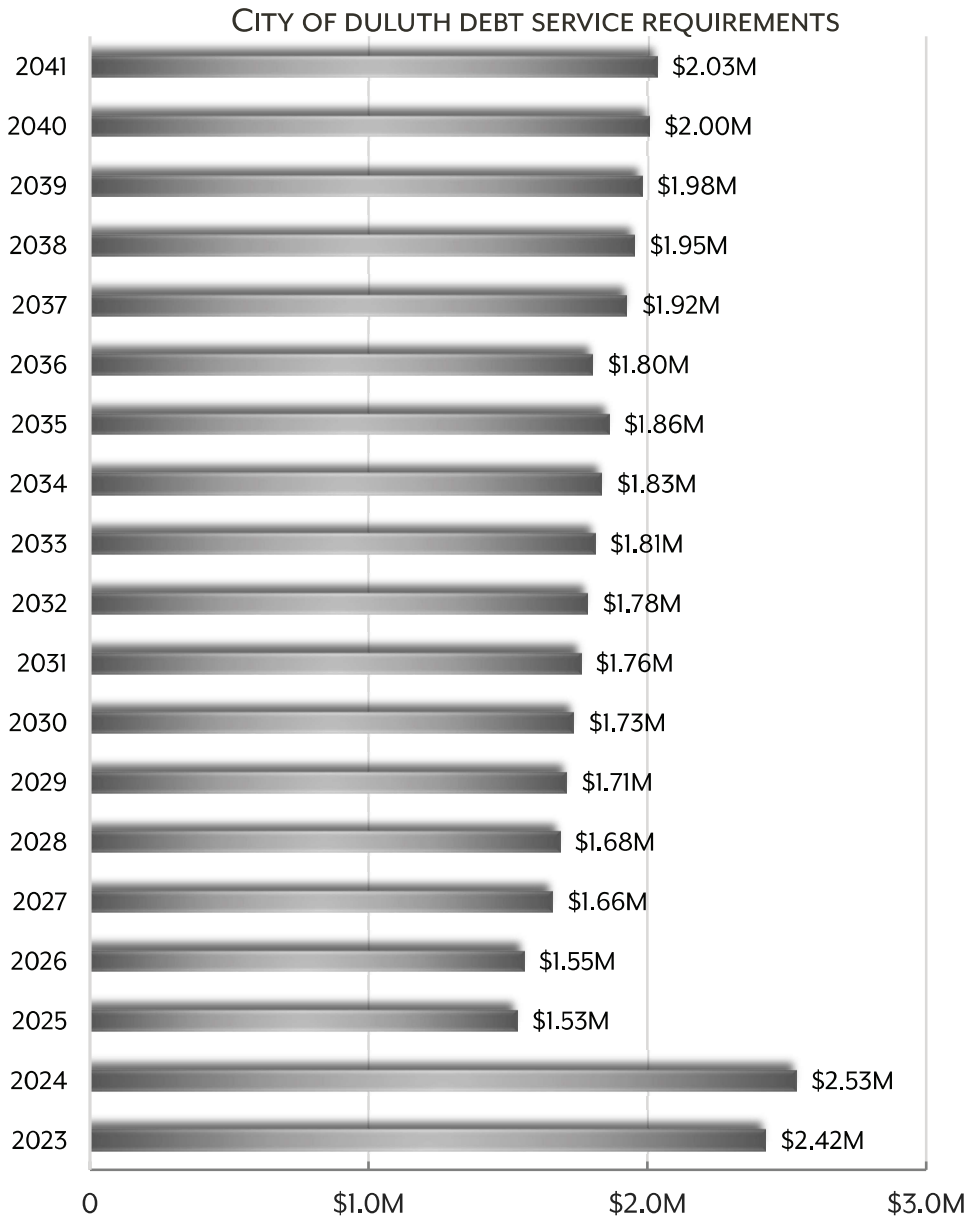
		FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
General Fund:					
DDA:					
	Revenue Bond Series 2000	$664,978	$667,193	0	0
	Revenue Bond Series 2015	518,225	522,463	0	0
URA:					
	Revenue Bond Series 2006	319,108	318,318	317,113	320,353
	Revenue Bond Series 2012	710,013	709,336	708,497	707,494
	Revenue Bond Series 2021			1,098,823	1,393,349
Total General Fund		2,212,323	2,217,309	2,124,432	2,421,195
Total City of Duluth		$2,212,323	$2,217,309	$ 2,124,432	$2,421,195



URA Revenue Bonds

Principal and Interest Requirements

Fiscal Year	Interest	Principal	Debt Service Requirements
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	$6,878,576	$28,679,000	$35,557,576



Subject to a cap of the rate + 5.00% (7.11%) and a floor of 2.11%.

Debt Service Requirements

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

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

City of Duluth

Legal Debt Margin

	FY 2022
Assessed value of all taxable property	$2,193,994,730
Debt limit 10% of assessed value	219,339,473
Total debt applicable to limit	-
Legal debt margin	$219,399,473
Total debt applicable to the limit as a percentage of debt limit	0.00%

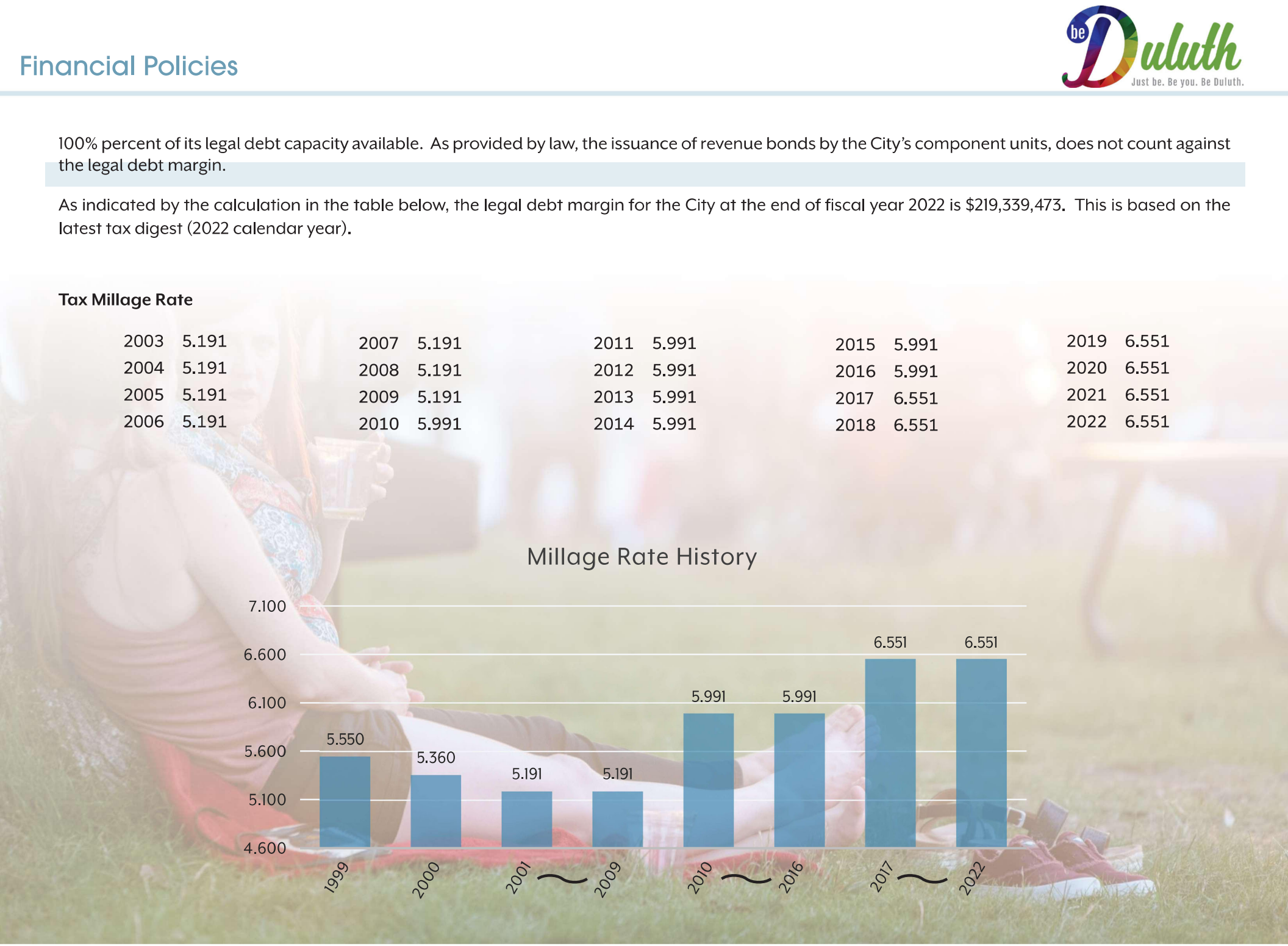


100% percent of its legal debt capacity available. As provided by law, the issuance of revenue bonds by the City's component units, does not count against the legal debt margin.

As indicated by the calculation in the table below, the legal debt margin for the City at the end of fiscal year 2022 is $219,339,473. This is based on the latest tax digest (2022 calendar year).

Tax Millage Rate

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
2006	5.191	2010	5.991	2014	5.991	2018	6.551	2022	6.551



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 2003 to 2022

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
###	####	####	######

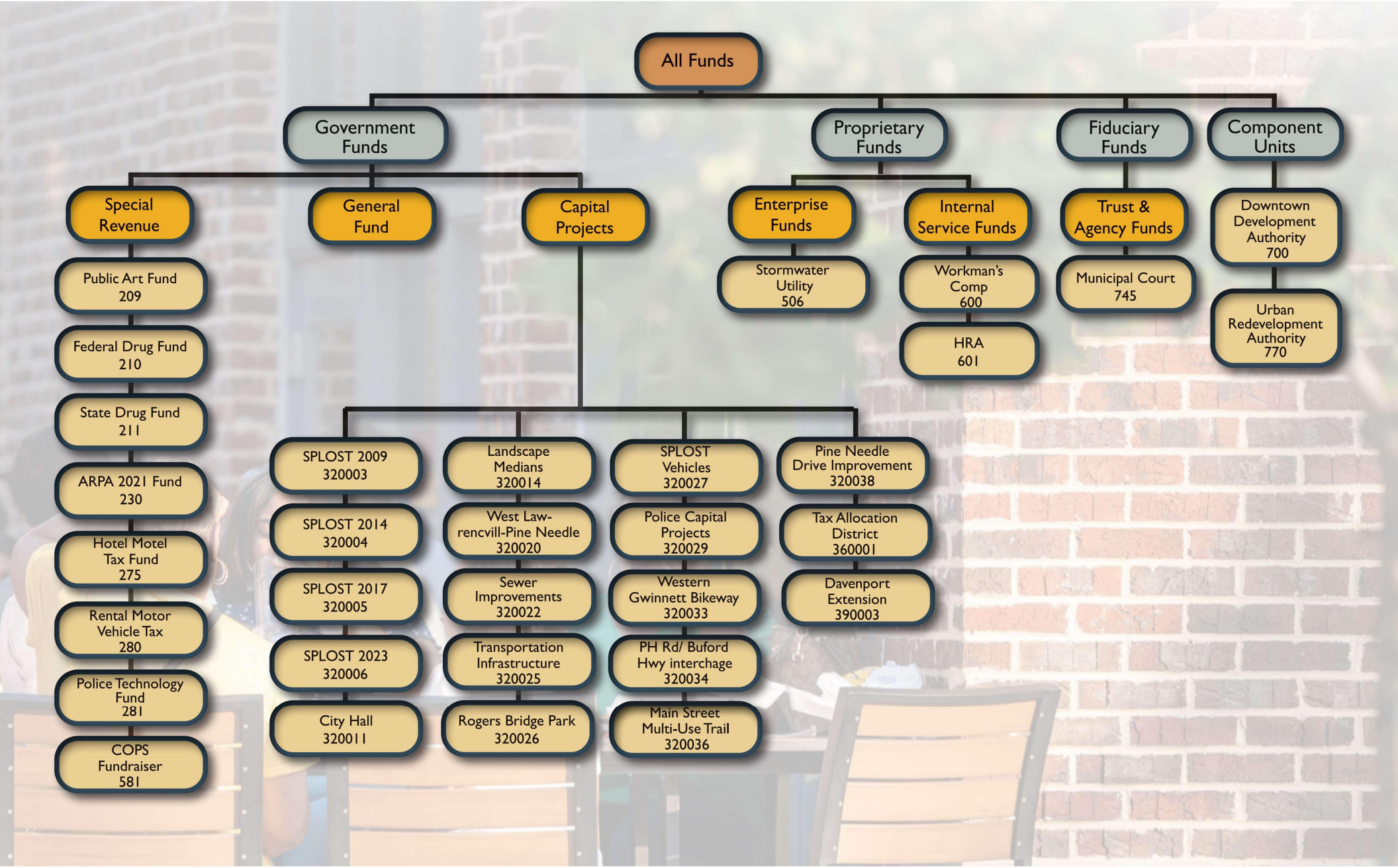
Examples of Duluth's account coding structure:

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

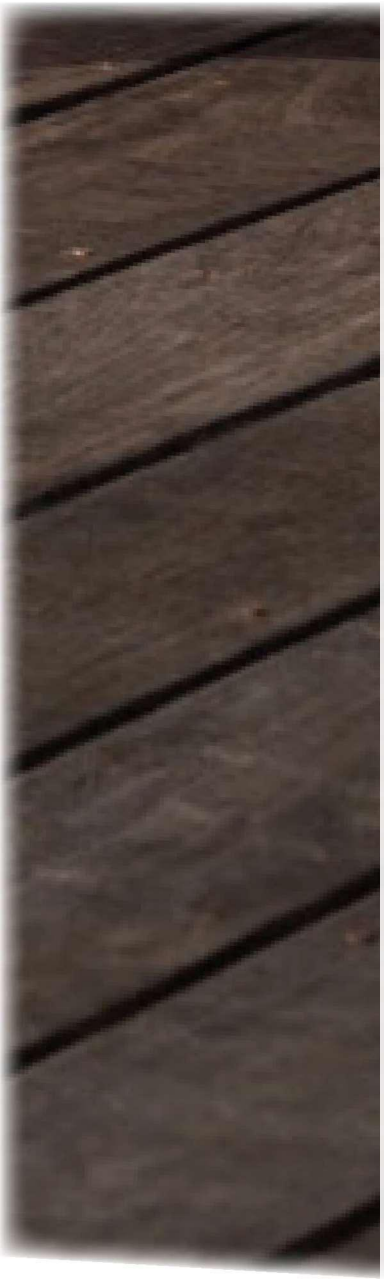

All Funds
Government Funds
Proprietary Funds
Fiduciary Funds
Component Units
Special Revenue
General Fund
Capital Projects
Enterprise Funds
Internal Service Funds
Trust & Agency Funds
Downtown Development Authority 700
Urban Redevelopment Authority 770
Public Art Fund 209
Federal Drug Fund 210
State 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
SPLOST 2023 320006
City Hall 320011
Landscape Medians 320014
West Law-rencvill-Pine Needle 320020
Sewer Improvements 320022
Transportation Infrastructure 320025
Rogers Bridge Park 320026
SPLOST Vehicles 320027
Police Capital Projects 320029
Western Gwinnett Bikeway 320033
PH Rd/ Buford Hwy interchage 320034
Main Street Multi-Use Trail 320036
Pine Needle Drive Improvement 320038
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.

January 12	Budget Kick Off Meeting - Budget Schedule Distributed to Department Directors
February 23	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
February 24	Police and Municipal Court - 1st draft of departmental budgets due to City Manager for review
February 25	Planning & Development, Economic Development, PIO & Marketing, & Stormwater 1st draft of departmental budgets due to City Mananger for review
March 1	Parks & Recreation and Public Works - 1st draft of departmental budgets due to City Mananger for review
March 2	Review capital projects for Planning & Development and Stormwater
March 9	Department Director's departmental budgets finalized
March 9	Revenue forecast finalized
March 11	Review capital projects for all other departments (Police, Parks, PW)
March 18	Capital Projects finalized for all departments
March 25	Draft budget given to City Manager for final review
March 30	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)
March 31	Draft budget is finalized by City Manager
April 1	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 18	Budget Workshop-Council review of proposed revenue & departmental budgets
April 19	Budget Workshop-Council review of all other proposed operating budget & capital projects
May 1	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 9	Public Hearing (OCGA 36-81-5 (f)) - at least one week prior to adoption
June 13	City Council Adopt Annual Budget
July 1	New Fiscal Year Begins July 1 to June 30



The 2023 City of Duluth budget will become effective on July 1, 2022 and run through June 30, 2023. 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 FY2023 Annual Budget accounts for over $34 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 to the property tax owner and the tax bill its self would be reduced by any tax credit available.



BALANCED BUDGET

REVENUES

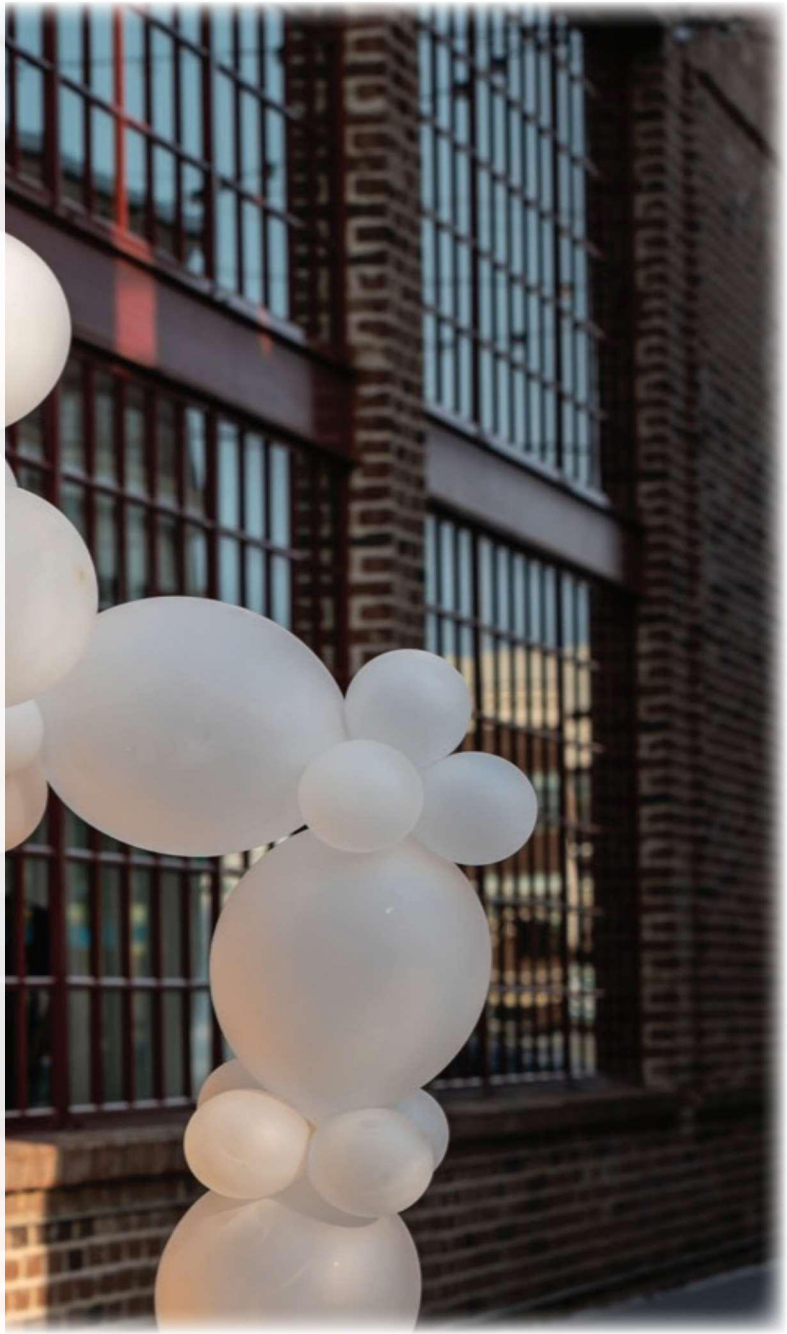
Projected Revenues and Grants	$34,163,187
Prior Year Reserves	0
Total Revenues	$ 34,163,187

EXPENDITURES

Operations Budget	$ 27,228,289
Other Funds	6,934,898
Total Expenditures	$ 34,163,187
Difference in Revenues and Expenditures	$ -0-

Revenue Summary

In FY 2023, it is anticipated that the City will take in $34,163,187 in revenue and various grants. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, and bonds. For FY 2023, the City has budgeted to expend $34,163,187. As a result, the budget is a balanced budget without the use of any of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2023 the City has a balanced budget.



ORDINANCE

TO ADOPT THE FISCAL YEAR 2023 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 2023 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 9, 2022, and June 13, 2022, 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 FY23 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 2023 Annual Budget, effective July 1, 2022 to June 30, 2023.

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

Section 1. That the proposed Fiscal Year 2023 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 2023 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 13th day of June, 2023.

Mayor Nancy Harris

Those councilmembers voting in favor:

Charles Jaron Harkness, Post 1

Marlene Thomas, Post 2

Kenneth Lamar Doss, Post 3

Manfred Graeder, 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.

All Funds Summary

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 BUDGET
BEGINNING BALANCE	$7,915,642	$11,398,405	$22,422,574	$12,343,677
REVENUES/SOURCES				
General Fund	22,732,777	28,364,564	23,020,120	27,342,687
Special Revenue Fund	351,539	319,483	201,437	210,964
Enterprise Fund	1,401,842	1,708,813	1,399,441	1,398,625
Internal Service Fund	260,210	212,782	206,882	370,125
Trust & Agency Fund	2,940,008	3,180,412	3,495,601	3,409,700
Component Unit	2,610,620	9,002,384	5,487,792	3,381,356
Total Revenue/Sources	30,296,996	42,788,438	33,811,273	36,113,457
EXPENDITURES/USES				
General Fund	20,949,041	23,625,443	25,766,496	27,228,289
Special Revenue Fund	251,417	258,409	416,042	327,708
Enterprise Fund	1,234,103	1,439,747	1,576,560	1,230,994
Internal Service Fund	248,304	5,452	883,585	262,616
Trust & Agency Fund	2,940,008	3,180,412	3,495,601	3,409,700
Component Unit	1,191,360	3,254,806	11,751,887	5,584,012
Total Expenditures/Uses	26,814,233	31,764,269	43,890,170	38,043,320
Excess Revenues over Expenditures	3,482,763	11,024,169	(10,078,897)	(1,929,863)
ENDING BALANCE	$11,398,405	$22,422,574	$12,343,677	$10,413,815

All Funds Ballance Change

CHANGE IN ENDING FUND BALANCE 2022 AMENDED BUDGET COMPARED TO 2023 ADOPTED				
	2022 Amended Ending Fund Balance	2023 Adopted Ending Fund Balance	Change in Fund Balance	% Change
General Fund	$17,199,346	$17,313,744	$114,398	-1%
Special Revenue Funds	(2,478,844)	2,932,950	5,411,794	-218%
Enterprise Funds	1,398,609	1,566,239	167,631	12%
Internal Service Funds	440,584	548,093	107,509	24%
Component Units	(6,926,184)	(9,128,840)	(2,202,656)	-32%
	$9,633,511	$13,232,187	$3,598,675	37%

Explanation of Changes in Fund Balance Greater Than 10%

Special Revenue Funds - FY 2022 budget anticipate the expenditure of $2,720,000 in American Rescue Plan Act (ARPA)funds for expenditures related to police services and the FY 2023 budget anticipates the receipt of the second installment of ARPA funds. Smaller changes in other fund were not significant.

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 2022, but not anticipated in FY2023, as of yet.

Internal Service Funds - Consist of the Workers Compensation Fund and Health Reimbursement Account. The City experienced a very large worker compensation cliam in FY 2022 resulting in higher expenditures and the use of fund balance. Additional funds are being transferred into the fund in FY 2023 to restore some of the funds.

Component Units - The Urban Redevelopment Agency (URA) previously issued its Urban Redevelopment Agency Series 2021 Revenue Bond. URA's FY 2022 budget was amended for several capital projects underway in the URA boundary resulting in a significant use of fund balance.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
BEGINNING BALANCE	$7,915,642	$11,398,405	$22,422,574	$12,343,677
REVENUES/SOURCES				
General Fund				
General Property Tax	13,033,027	13,734,038	13,678,000	16,143,500
Excise Tax	719,607	787,566	704,000	763,000
Business Tax	3,439,716	3,628,460	3,087,000	3,518,000
Penalty & Interest on Delinquent Taxes	22,566	54,583	29,500	31,720
Licenses & Permits	1,121,250	943,632	1,210,486	1,263,772
Intergovernmental Revenues	1,310,247	3,723,641	672,451	667,770
Charges for Service	259,204	275,224	344,574	386,674
Fines & Forfeitures	2,117,488	2,939,254	2,803,000	3,012,000
Investment Income	217,485	103,650	67,500	79,000
Contributions & Donations	80,452	50,506	26,300	46,800
Miscellaneous Revenue	178,021	208,364	123,935	149,860
Other Financing Sources	233,714	1,915,646	273,374	1,280,591
Total General Fund	22,732,777	28,364,564	23,020,120	27,342,687
Enterprise Fund				
Stormwater	1,401,842	1,708,813	1,399,441	1,398,625
Total Enterprise Fund	1,401,842	1,708,813	1,399,441	1,398,625
Internal Service Fund				
Workers Compensation Fund	254,891	207,782	201,882	350,125
Health Reimbursement Account	5,319	5,000	5,000	20,000
Total Internal Service Fund	$260,210	$212,782	$206,882	$370,125

Continued on next

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Special Revenue				
Public Art Fund	3,690	113,198	10,000	5,000
Federal Drug Fund	147,399	21,808	5,000	2,500
State Drug Fund	55,543	16,913	15,000	15,003
Rental Car Tax	42,117	44,966	46,877	61,261
Police Technology Fund	98,805	117,244	120,360	123,000
Mounted Patrol	-	-	(1)	(1)
COPS Fundraiser	3,985	5,354	4,200	4,200
Total Special Revenue	351,539	319,483	201,437	210,964
Trust & Agency Fund				
Municipal Court	2,940,008	3,180,412	3,495,601	3,409,700
Total Trust & Agency Fund	2,940,008	3,180,412	3,495,601	3,409,700
Component Unit				
DDA	1,581,500	7,945,461	2,342,359	270,305
URA	1,029,120	1,056,923	3,145,433	3,111,051
Total Component Unit	2,610,620	9,002,384	5,487,792	3,381,356
Total Revenue/Sources	$30,296,996	$42,788,438	$33,811,273	$36,113,457

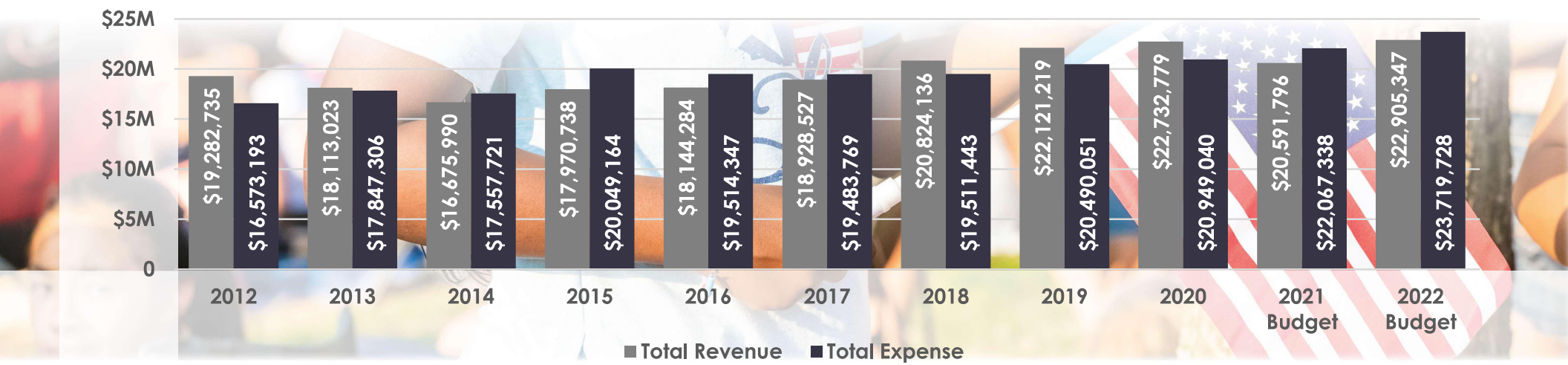
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	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
EXPENDITURES/USES				
General Fund				
Mayor & Council	$52,593	$46,190	$217,974	$137,766
City Manager	429,354	1,305,272	1,239,579	1,090,858
City Clerk/Business Office	2,964,169	2,595,099	3,054,204	3,036,434
Public Information & Marketing	797,802	841,173	1,118,333	1,161,378
Municipal Court	636,965	649,931	688,987	658,764
Public Safety	8,664,089	8,428,564	9,914,289	11,193,024
Public Works	1,685,706	1,695,922	2,598,966	3,867,195
Parks & Recreation	1,644,465	1,578,288	1,942,356	2,169,430
Planning & Development	1,439,587	1,514,050	1,878,522	2,028,664
General Governmental	2,634,311	4,970,953	3,113,286	1,884,776
Total General Fund	20,949,041	23,625,443	25,766,496	27,228,289
Enterprise Fund				
Stormwater	1,234,103	1,439,747	1,576,560	1,230,994
Total Enterprise Fund	1,234,103	1,439,747	1,576,560	1,230,994
Internal Service Fund				
Workers Compensation Fund	245,564	-	868,585	242,616
Health Reimbursement Account	2,740	5,452	15,000	20,000
Total Internal Service Fund	$248,304	$5,452	$883,585	$262,616

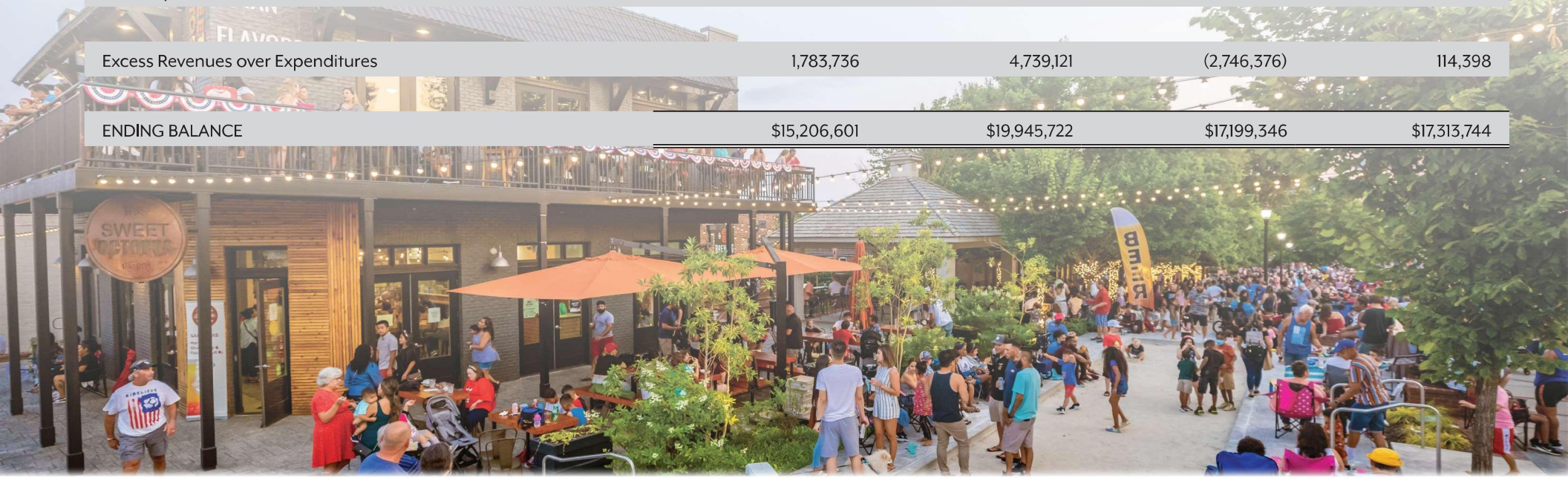
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	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Special Revenue				
Sidewalk Fund	6,291	1,709	-	-
Public Art Fund	647	5,948	137,102	3,000
Federal Drug Fund	77,087	74,031	18,817	21,316
State Drug Fund	32,888	13,939	21,861	31,147
Rental Car Tax	2,267	58,895	65,000	66,600
Police Technology Fund	130,000	100,000	110,000	140,000
Mounted Patrol	-	-	-	-
COPS Fundraiser	2,237	3,887	63,262	65,645
Total Special Revenue	251,417	258,409	416,042	327,708
Trust & Agency Fund				
Municipal Court	2,940,008	3,180,412	3,495,601	3,409,700
Total Trust & Agency Fund	2,940,008	3,180,412	3,495,601	3,409,700
Component Unit				
DDA	1,060,153	808,262	384,105	303,420
URA	131,207	2,446,544	11,367,782	5,280,592
Total Component Unit	1,191,360	3,254,806	11,751,887	5,584,012
Total Expenditures/Uses	26,814,233	31,764,269	43,890,170	38,043,320
Excess Revenues over Expenditures	3,482,763	11,024,169	(10,078,897)	(1,929,863)
ENDING BALANCE	$11,398,405	$22,422,574	$12,343,677	$10,413,815

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
BEGINNING BALANCE	$13,422,865	$15,206,601	$19,945,722	$17,199,346
REVENUES/SOURCES				
General Property Tax	13,033,027	13,734,038	13,678,000	16,143,500
Excise Tax	719,607	787,566	704,000	763,000
Business Tax	3,439,716	3,628,460	3,087,000	3,518,000
Penalty & Interest on Delinquent Taxes	22,566	54,583	29,500	31,720
Licenses & Permits	1,121,250	943,632	1,210,486	1,263,772
Intergovernmental Revenues	1,310,247	3,723,641	672,451	667,770
Charges for Service	259,204	275,224	344,574	386,674
Fines & Forfeitures	2,117,488	2,939,254	2,803,000	3,012,000
Investment Income	217,485	103,650	67,500	79,000
Contributions & Donations	80,452	50,506	26,300	46,800
Miscellaneous Revenue	178,021	208,364	123,935	149,860
Other Financing Sources	233,714	1,915,646	273,374	1,280,591
Total Revenue/Sources	$22,732,777	$28,364,564	$23,020,120	$27,342,687



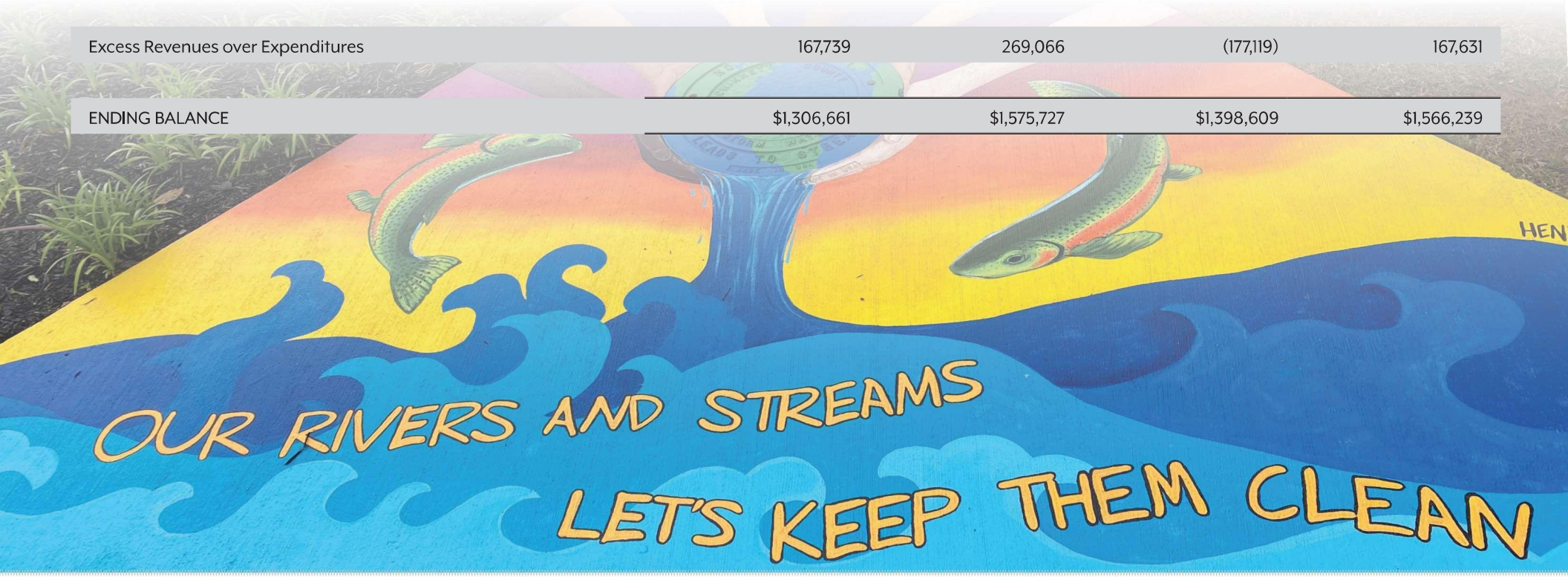
	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
EXPENDITURES/USES				
Mayor & Council	$52,593	$46,190	$217,974	$ 37,766
City Manager	429,354	1,305,272	1,239,579	1,090,858
City Clerk/Business Office	2,964,169	2,595,099	3,054,204	3,036,434
Public Information & Marketing	797,802	841,173	1,118,333	1,161,378
Municipal Court	636,965	649,931	688,987	658,764
Public Safety	8,664,089	8,428,564	9,914,289	11,193,024
Public Works	1,685,706	1,695,922	2,598,966	3,867,195
Parks & Recreation	1,644,465	1,578,288	1,942,356	2,169,430
Planning & Development	1,439,587	1,514,050	1,878,522	2,028,664
General Governmental	2,634,311	4,970,953	3,113,286	1,884,776
Total Expenditures/Uses	$20,949,041	$23,625,443	$25,766,496	$27,228,289
Excess Revenues over Expenditures	1,783,736	4,739,121	(2,746,376)	114,398
ENDING BALANCE	$15,206,601	$19,945,722	$17,199,346	$17,313,744



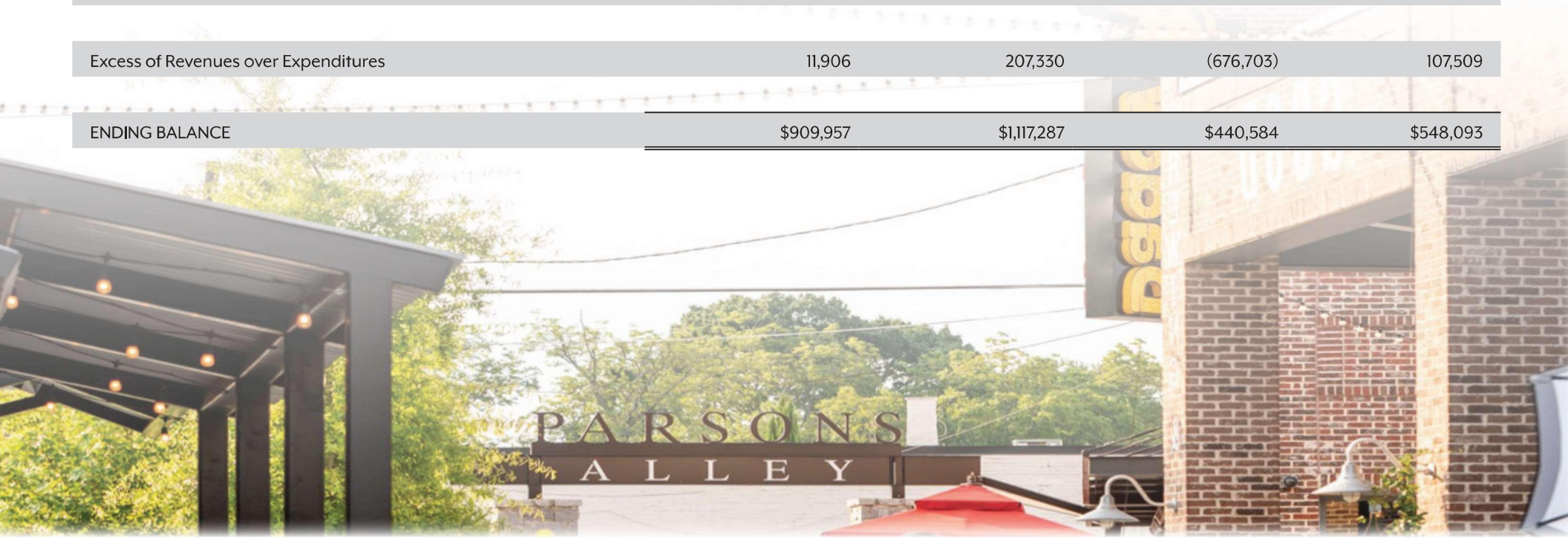
	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
BEGINNING BALANCE	$284,731	$384,853	$455,761	$(2,478,844)
REVENUES/SOURCES				
Sidewalk Fund			-	
Public Art Fund	3,690	113,198	10,000	5,000
Federal Drug	147,399	21,808	5,000	2,500
State Drug	55,543	16,913	15,000	15,003
ARPA	-	-	-	5,528,538
Hotel Motel	-	16,391	205,000	177,144
Rental Vehicle	42,117	44,966	46,877	61,261
Police Tech	98,805	117,244	120,360	123,000
Mounted Patrol	-	-		
COPS Fundraiser	3,985	5,354	4,200	4,200
Total Revenue/Sources	$351,539	$335,874	$406,437	$5,916,646
EXPENDITURES/USES				
Sidewalk Fund	6,291	1,709	-	-
Public Art Fund	647	5,948	137,102	3,000
Federal Drug	77,087	74,031	18,817	21,316
State Drug	32,888	13,939	21,861	31,147
ARPA			2,720,000	
Hotel Motel		6,557	205,000	177,144
Rental Vehicle	2,267	58,895	65,000	66,600
Police Tech	130,000	100,000	110,000	140,000
Mounted Patrol	-	-	-	-
COPS Fundraiser	2,237	3,887	63,262	65,645
Total Expenditures/Uses	$251,417	$264,966	$3,341,042	$504,852
Excess Revenues over Expenditures	100,122	70,908	(2,934,605)	5,411,794
ENDING BALANCE	$384,853	$455,761	$(2,478,844)	$2,932,950

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

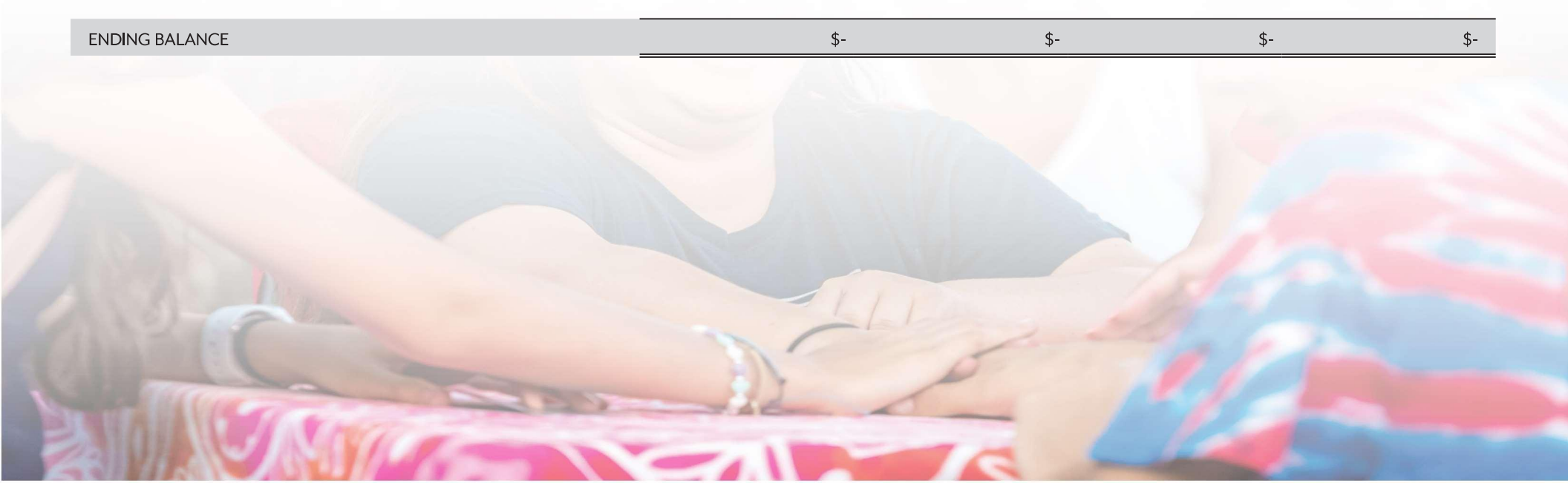
	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
BEGINNING BALANCE	$1,138,922	$1,306,661	$1,575,727	$1,398,609
REVENUES/SOURCES				
Stormwater	1,401,842	1,708,813	1,399,441	1,398,625
Total Revenue/Sources	$1,401,842	$1,708,813	$1,399,441	$1,398,625
EXPENDITURES/USES				
Stormwater	1,234,103	1,439,747	1,576,560	1,230,994
Total Expenditures/Uses	$1,234,103	$1,439,747	$1,576,560	$1,230,994
Excess Revenues over Expenditures	167,739	269,066	(177,119)	167,631
ENDING BALANCE	$1,306,661	$1,575,727	$1,398,609	$1,566,239



	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
BEGINNING BALANCE	$898,051	$909,957	$1,117,287	$440,584
REVENUES/SOURCES				
Work Comp	254,891	207,782	201,882	350,125
HRA	5,319	5,000	5,000	20,000
Total Revenue/Sources	260,210	212,782	206,882	370,125
EXPENDITURES/USES				
Work Comp	245,564	-	868,585	242,616
HRA	2,740	5,452	15,000	20,000
Total Expenditures/Uses	248,304	5,452	883,585	262,616
Excess of Revenues over Expenditures	11,906	207,330	(676,703)	107,509
ENDING BALANCE	$909,957	$1,117,287	$440,584	$548,093



	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
BEGINNING BALANCE	$-	$-	$-	$-
REVENUES/SOURCES				
Municipal Court	2,940,008	3,180,412	3,495,601	3,409,700
Total Revenue/Sources	2,940,008	3,180,412	3,495,601	3,409,700
EXPENDITURES/USES				
Municipal Court	2,940,008	3,180,412	3,495,601	3,409,700
Total Expenditures/Uses	2,940,008	3,180,412	3,495,601	3,409,700
Excess of Revenues over Expenditures	-	-	-	-
ENDING BALANCE	$-	$-	$-	$-

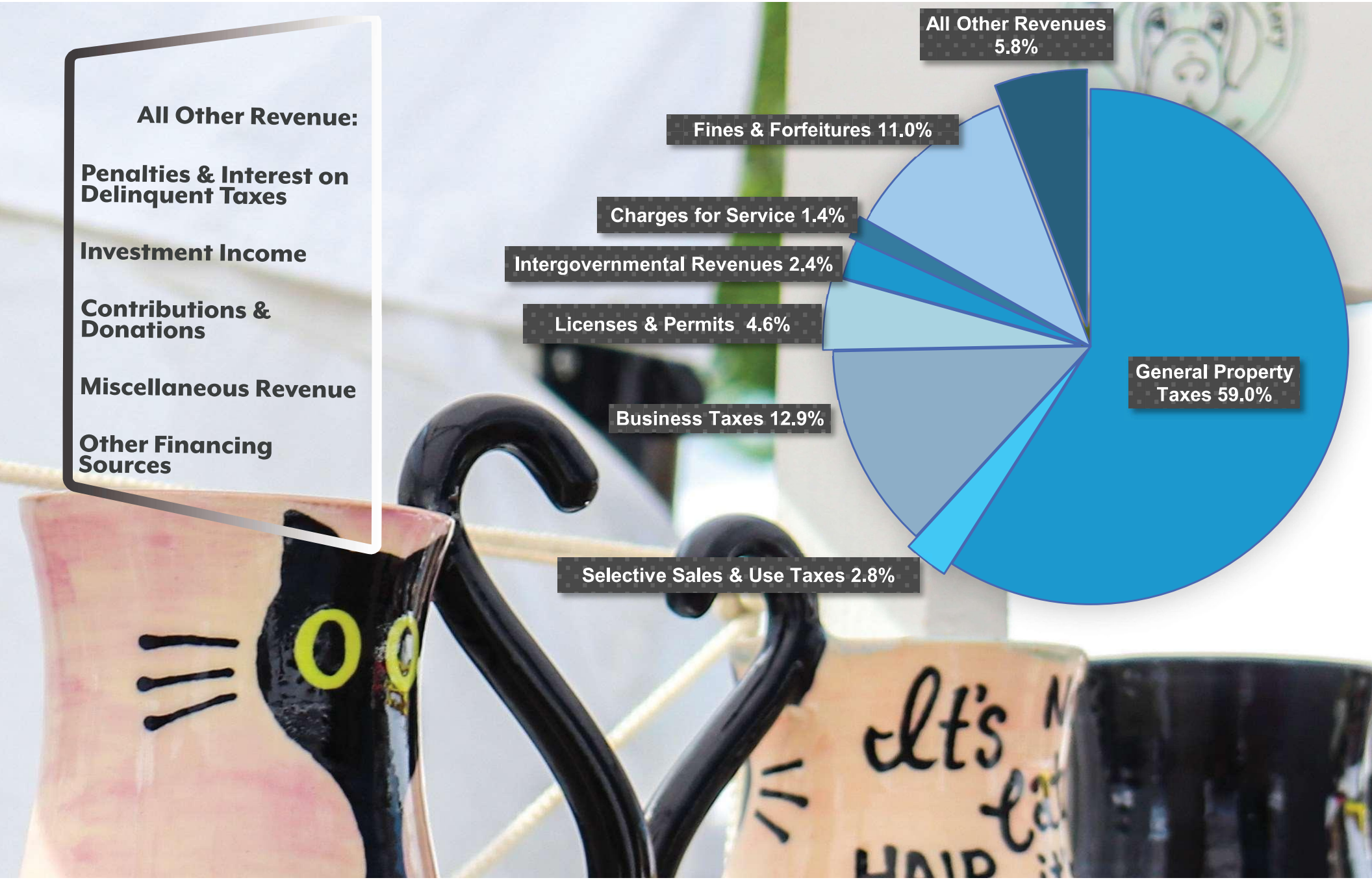


	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
BEGINNING BALANCE	$(7,828,927)	$(6,409,667)	$(662,089)	$(6,926,184)
REVENUES/SOURCES				
DDA	1,581,500	7,945,461	2,342,359	270,305
URA	1,029,120	1,056,923	3,145,433	3,111,051
Total Revenue/Sources	2,610,620	9,002,384	5,487,792	3,381,356
EXPENDITURES/USES				
DDA	1,060,153	808,262	384,105	303,420
URA	131,207	2,446,544	11,367,782	5,280,592
Total Expenditures/Uses	1,191,360	3,254,806	11,751,887	5,584,012
Excess Revenues over Expenditures	1,419,260	5,747,578	(6,264,095)	(2,202,656)
ENDING BALANCE	$(6,409,667)	$(662,089)	$(6,926,184)	$(9,128,840)



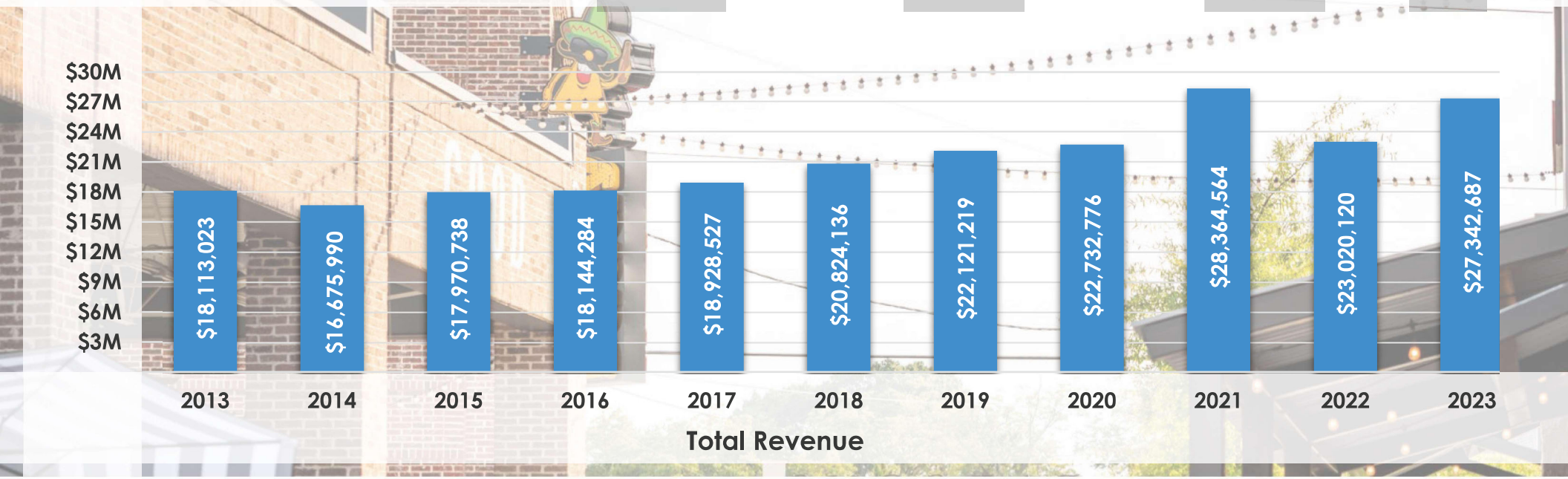
General Fund Revenues
General Fund Expenditures
Financial Forecast

II. GENERAL FUND


All Other Revenue:
Penalties & Interest on Delinquent Taxes
Investment Income
Contributions & Donations
Miscellaneous Revenue
Other Financing Sources
All Other Revenues 5.8%
Fines & Forfeitures 11.0%
Charges for Service 1.4%
Intergovernmental Revenues 2.4%
Licenses & Permits 4.6%
General Property Taxes 59.0%
Business Taxes 12.9%
Selective Sales & Use Taxes 2.8%

General Fund Revenues
Summary

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change	% Total
General Property Taxes	$ 13,033,027	$ 13,734,038	$ 13,678,000	$ 16,143,500	$ 2,465,500	18.0%	59.0%
Selective Sales & Use Taxes	719,607	787,566	704,000	763,000	59,000	8.4%	2.8%
Business Taxes	3,284,730	3,425,552	3,087,000	3,518,000	431,000	14.0%	12.9%
Penalties & Interest on Delinquent Taxes	22,566	54,583	29,500	31,720	2,220	7.5%	0.1%
Licenses & Permits	1,275,075	1,108,205	1,210,486	1,263,772	53,286	4.4%	4.6%
Intergovernmental Revenues	1,311,583	3,724,998	672,451	667,770	(4,681)	-0.7%	2.4%
Charges for Service	285,045	337,456	344,574	386,674	42,100	12.2%	1.4%
Fines & Forfeitures	2,117,488	2,939,254	2,803,000	3,012,000	209,000	7.5%	11.0%
Investment Income	217,485	103,650	67,500	79,000	11,500	17.0%	0.3%
Contributions & Donations	80,452	50,506	26,300	46,800	20,500	77.9%	0.2%
Miscellaneous Revenue	151,195	183,094	123,635	129,660	6,025	4.9%	0.5%
Other Financing Sources	234,525	1,915,662	273,674	1,300,791	1,027,117	375.3%	4.8%
Total Operating Revenue:	$ 22,732,776	$ 28,364,564	$ 23,020,120	$ 27,342,687	4,322,567	18.8%	100%

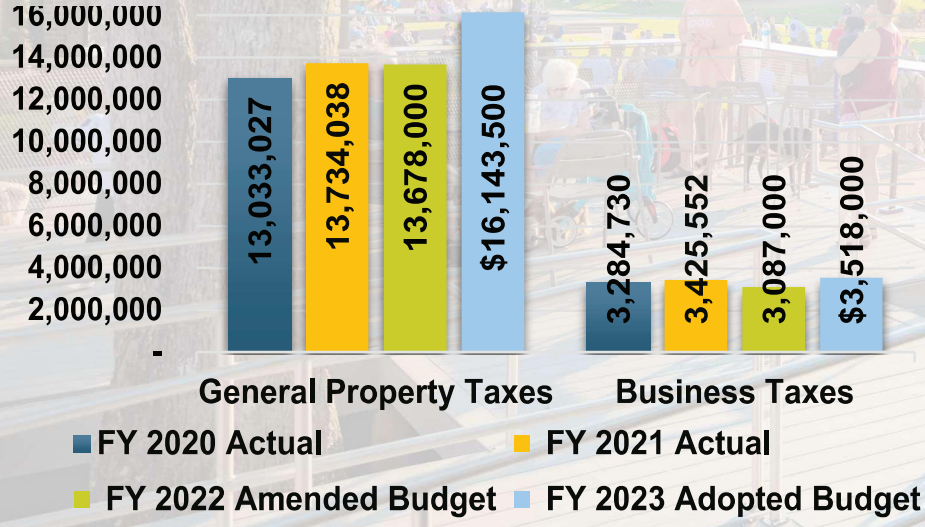


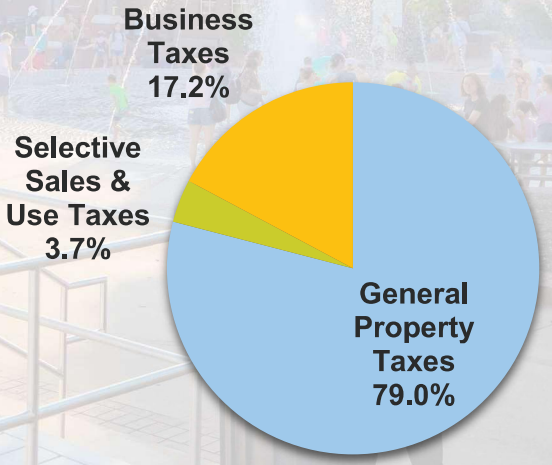

$16M
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FY 2020 Actual
FY 2021 Actual
FY 2022 Amended Budget
FY 2023 Adopted Budget
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$387K
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Taxes

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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
General Property Taxes	$ 13,033,027	$ 13,734,038	$ 13,678,000	$ 16,143,500	$ 2,465,500	18%
Selective Sales & Use Taxes	719,607	787,566	704,000	763,000	59,000	8%
Business Taxes	3,284,730	3,425,552	3,087,000	3,518,000	431,000	14%
Penalties & Interest on Delinquent Taxes	22,566	54,583	29,500	31,720	2,220	8%
Total	$ 17,059,930	$ 18,001,739	$ 17,498,500	$ 20,456,220	$ 2,957,720	17%

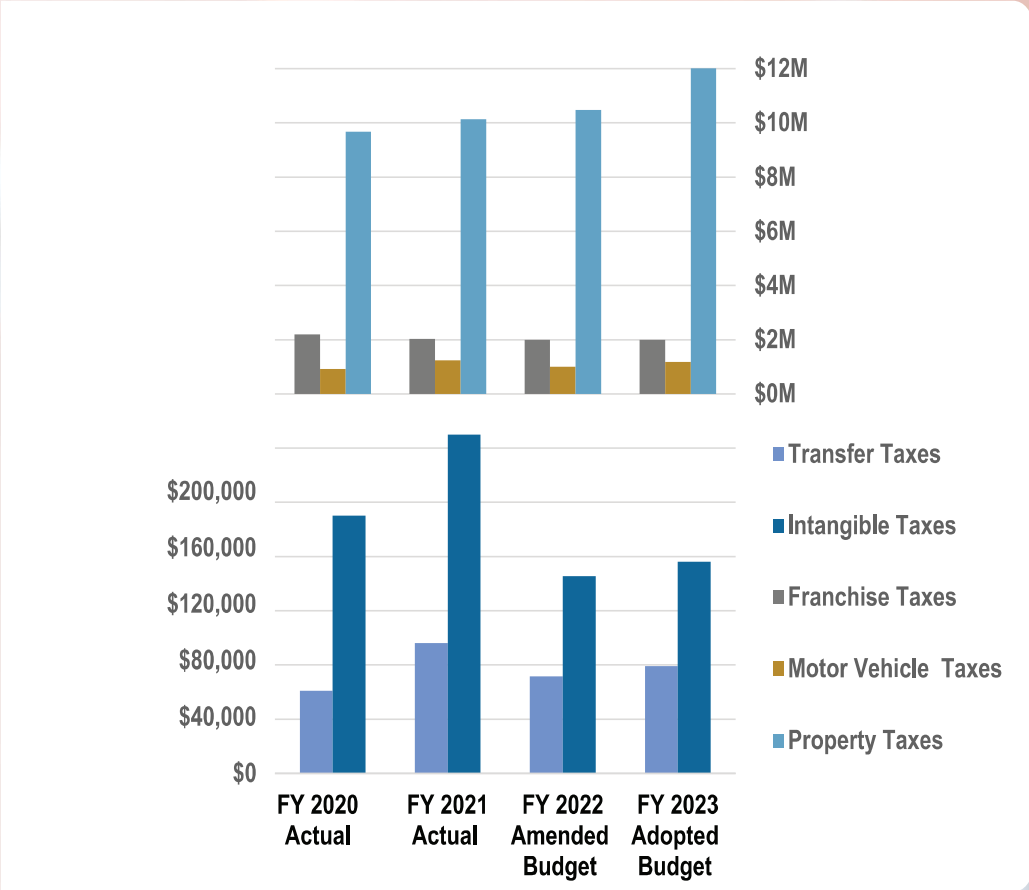




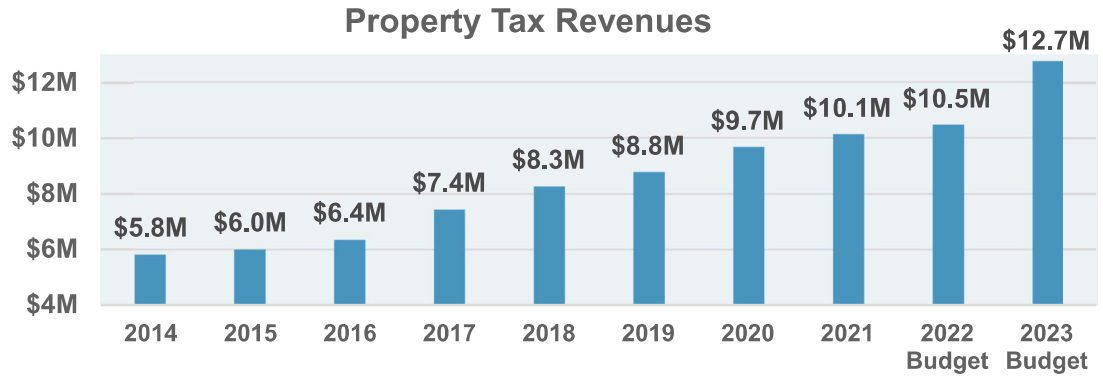
General Fund Revenues

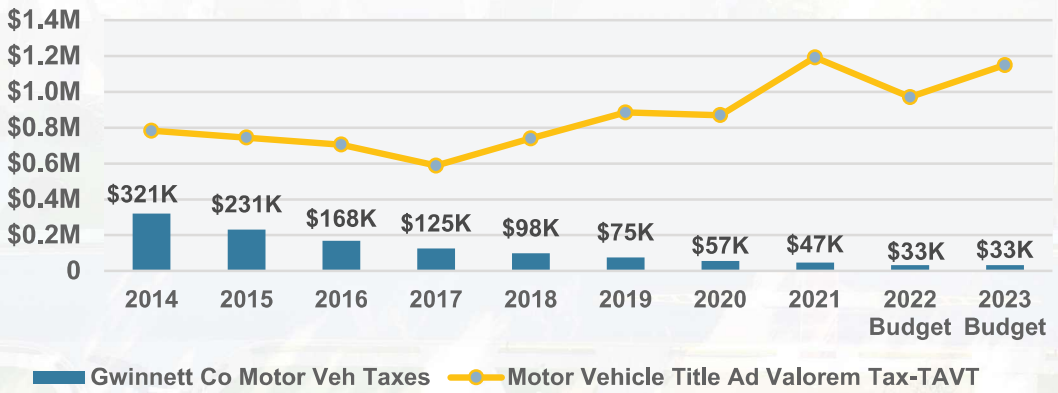
GENERAL PROPERTY TAXES	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Property Taxes Current	$ 9,636,840	$ 10,092,430	$ 10,430,000	12,700,000	$ 2,270,000	22%
Property Taxes Prior Years	34,831	36,601	33,600	33,500	(100)	-0%
Gwinnett Co Motor Vehicle Taxes	56,509	46,741	33,400	33,000	(400)	-1%
Motor Vehicle Title Ad Valorem Tax-TAVT	870,831	1,193,628	972,000	1,151,000	179,000	18%
Transfer Taxes	58,691	92,395	69,000	76,000	7,000	10%
Intangible Taxes	182,789	240,364	140,000	150,000	10,000	7%
Franchise Taxes	2,192,537	2,031,878	2,000,000	2,000,000	-	0%
Total:	$ 13,033,027	$ 13,734,038	$ 13,678,000	16,143,500	$ (56,038)	-0%

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.





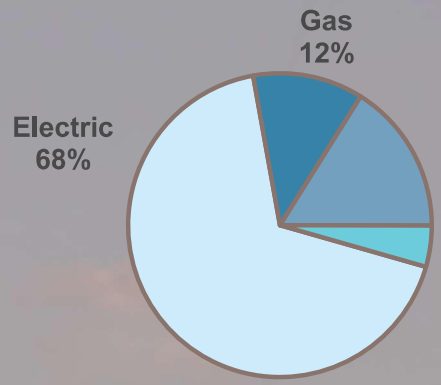
Gwinnett Motor Vehicle Taxes: Revenues that are received from ad valorem taxes levied on motor vehicle personal property. Effective March 1, 2013, the HB386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles. The new **Motor Vehicle Title Ad Valorem Tax** (TAVT) which is 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.

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.

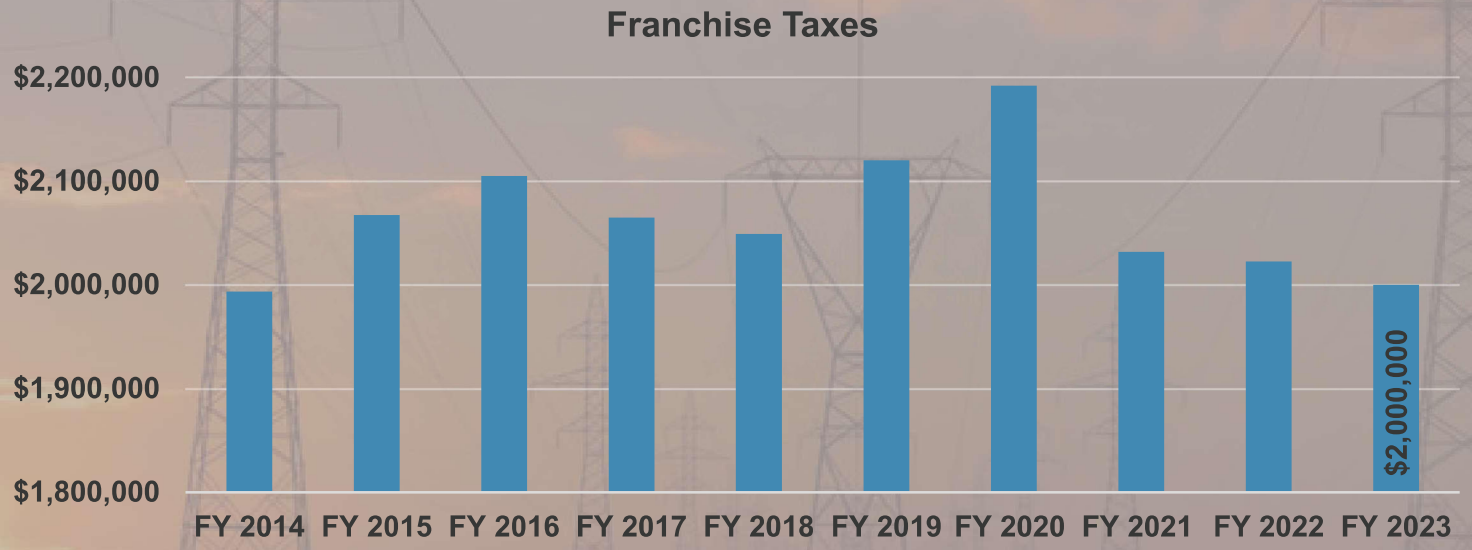


Franchise Taxes: Taxes imposed on private companies for the privilege of using public property for private purposes. Public Utilities operating within the City of Duluth must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of 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.



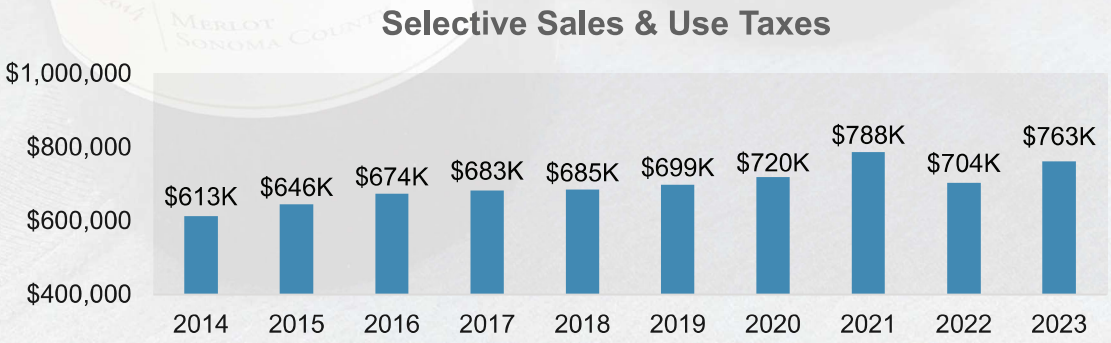
Multi-media:

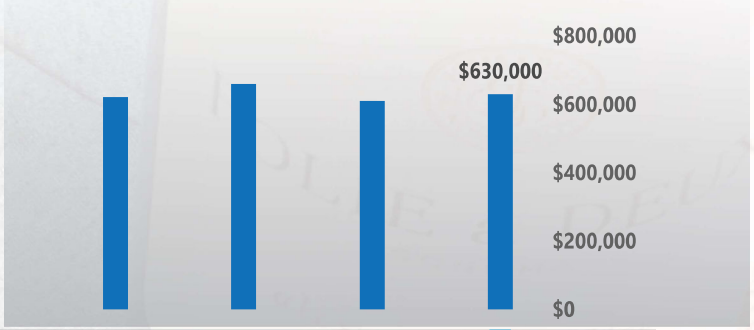
- Cable TV
- Telephone
- Internet

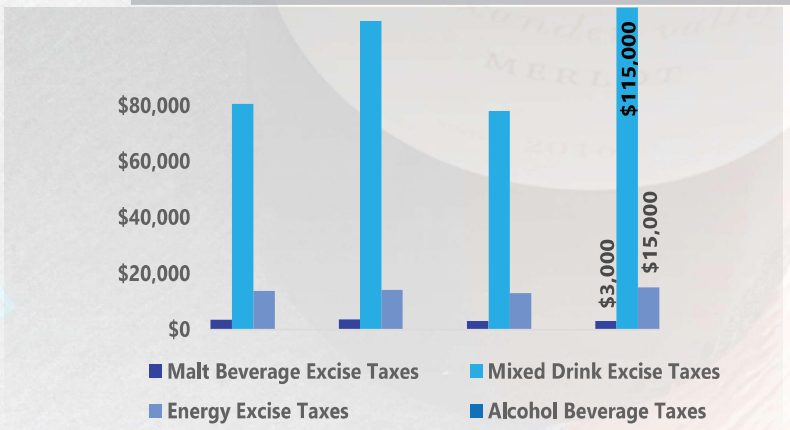


Selective Sales and Use Taxes are levied on the sale, distribution and consumption of selected goods and services in the City limits. This category represents 3.1% of the total FY 2022 general fund revenues and is projected to increase by 14.8 % from FY 2021 budgeted revenue amount that was based on recession trend due to COVID-19. Revenue projections are based on historical trends in conjunction with current economic indicators.

Selective Sales & Use Taxes	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Adopted Budget	Amount Change	% Change
Alcohol Beverage Taxes	$ 621,904	$ 659,691	610,000	630,000	$ 20,000	3%
Mixed Drink Excise Taxes	80,510	110,164	78,000	115,000	37,000	47%
Malt Beverage Excise Taxes	3,418	3,575	3,000	3,000	-	0%
Energy Excise Taxes	13,776	14,135	13,000	15,000	2,000	15%
Total:	$ 719,607	787,566	704,000	763,000	$ 59,000	8%







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.

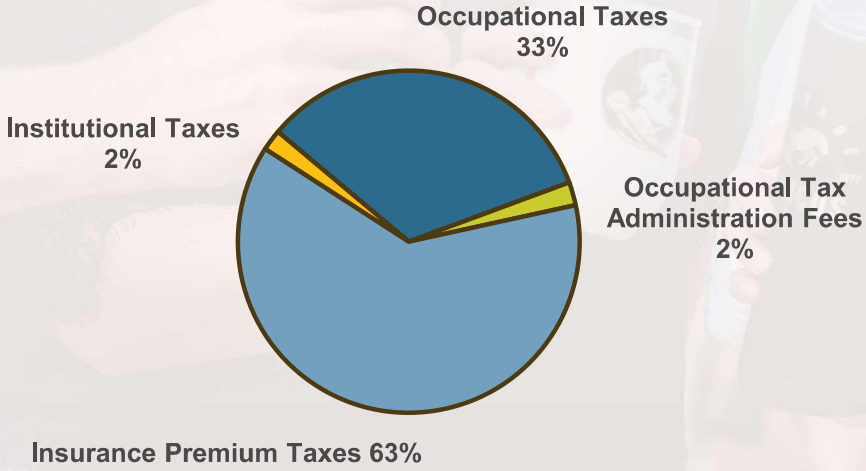
Malt Beverage Excise Tax: Taxes that are levied on the sale of malt beverage produced within the city limit

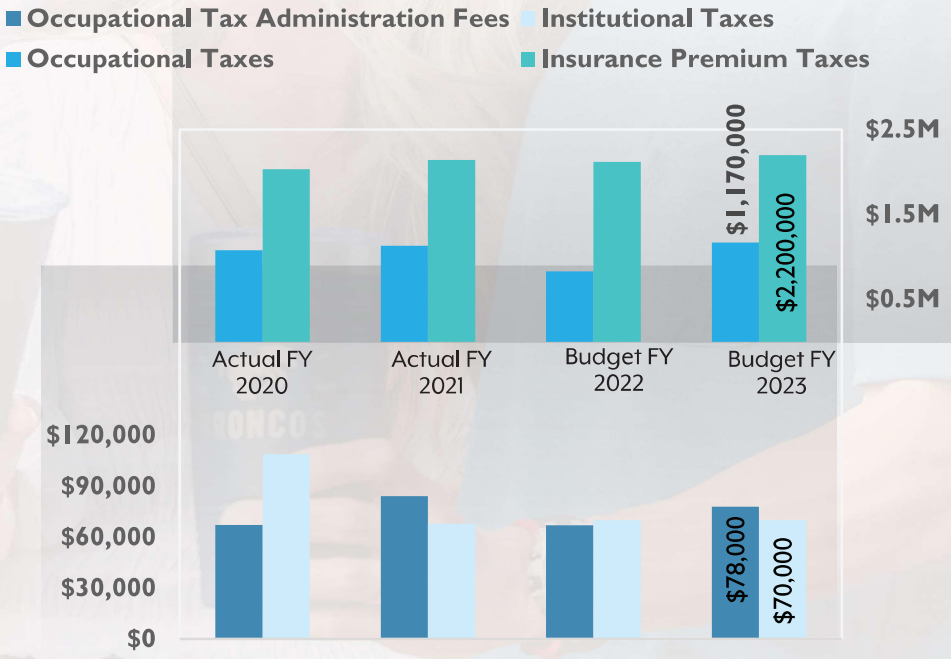
Energy Excise Tax: House Bill 386 authorized a new local excise tax on energy that is levied on the sales, use, storage, or consumption of energy.

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.

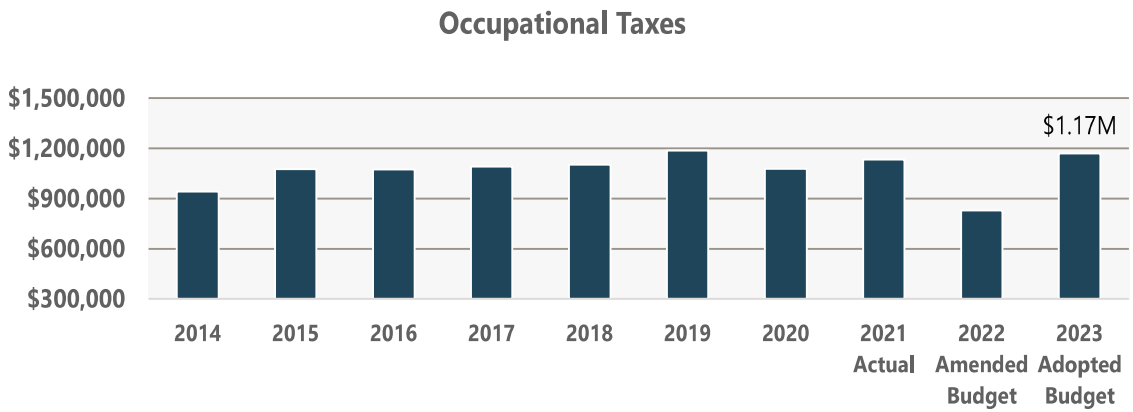
Business Taxes		FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Adopted Budget		Amount Change	% Change
Occupational Taxes	$	1,077,877	1,131,985	830,000	1,170,000	$	340,000	41%
Occupational Tax Administration Fees		67,247	84,227	67,000	78,000		11,000	16%
Insurance Premium Taxes		2,030,666	2,141,345	2,120,000	2,200,000		80,000	4%
Institutional Taxes		108,939	67,995	70,000	70,000		-	0%
Total:	$	3,284,730	3,425,552	3,087,000	3,518,000	$	431,000	14%

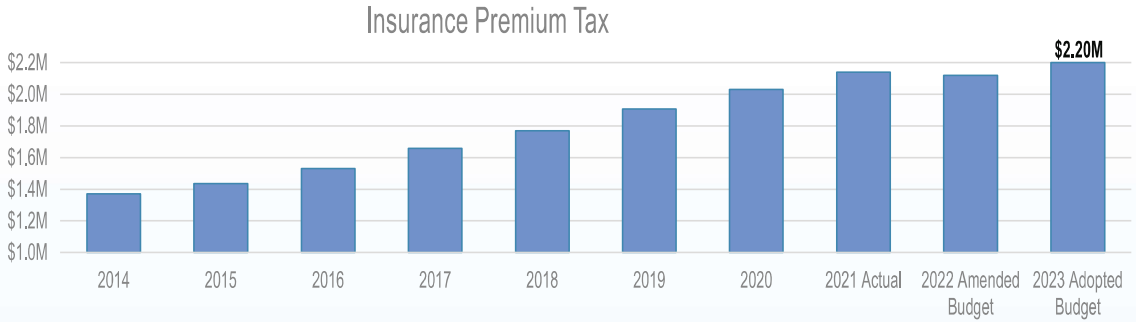




Occupational Taxes: Taxes levied on businesses and practitioners of occupations and professions which maintain a physical location or office within the City limits. This tax is based on one or more the following: flat tax, probability, and/or gross receipts. Such taxes are due at the time the business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

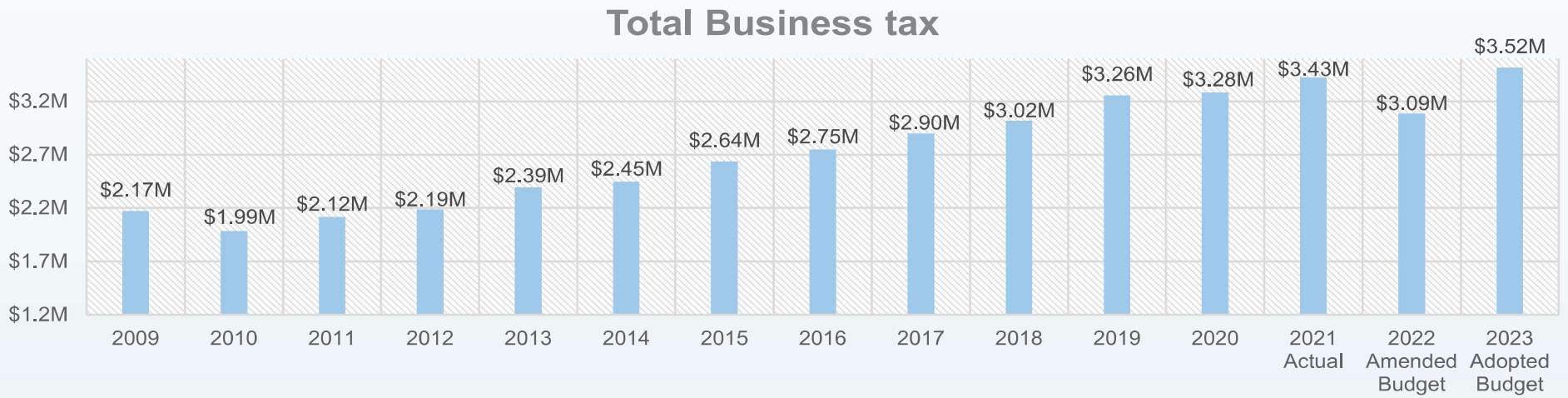
Occupational Tax Administration Fees: These funds are collected to cover the administrative costs associated with the processing of the Occupational Tax Applications.





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 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Adopted Budget	Amount Change	% Change
Interest on Delinquent Taxes	$ 10,180	12,304	10,000	11,000	$ 1,000	10%
Tax Penalties	5,927	8,546	7,000	7,000	-	0%
Alcohol Late Penalties	-	5,895	100	100	-	0%
Occupational Tax Penalty	5,339	25,734	11,000	12,000	1,000	9%
Tax FIFA Costs	1,120	2,104	1,400	1,620	220	16%
Total:	$ 22,566	$ 54,583	$ 29,500	$ 31,720	$ 2,220	8%

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.

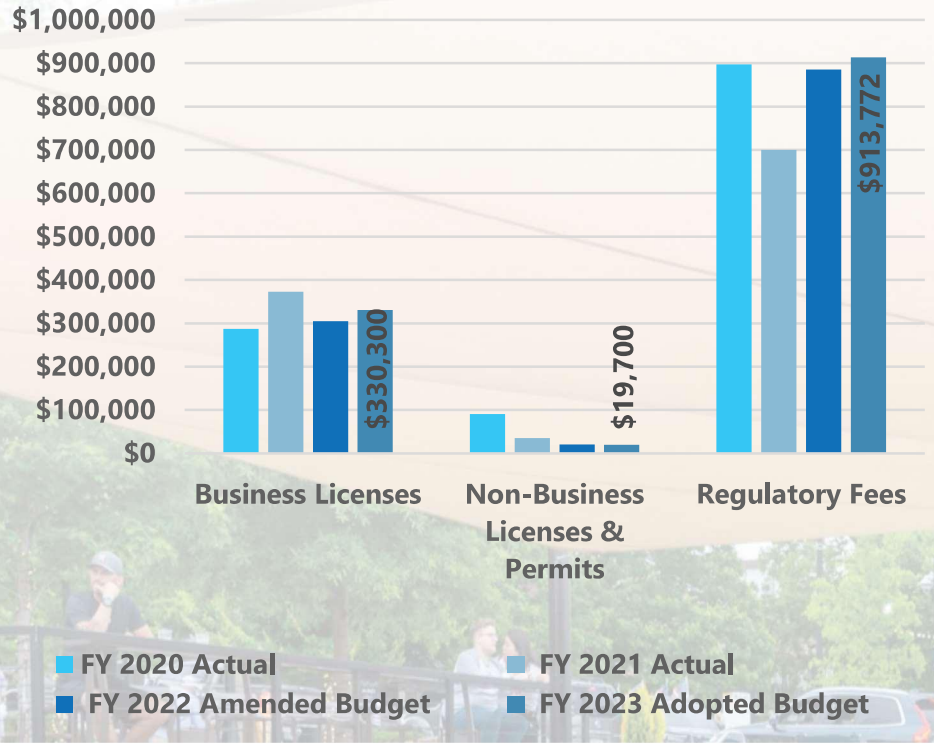
Occupational Tax Penalties: Occupational Taxes received after April 30th are considered delinquent and Occupation tax penalties and interest is governed by O.C.G.A. 48-13-21 that requires 10% penalty after 90 days plus 1.5% interest per month the tax is delinquent.

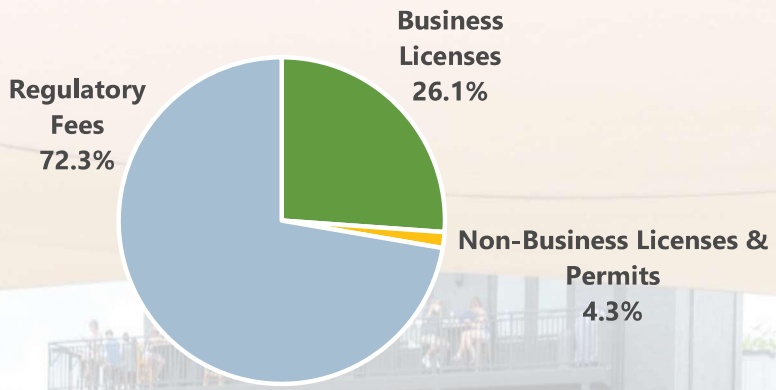
Tax FI FA cost: This revenue is collected to recover the City's cost of filing Fieri Facias (Fi Fa's) on delinquent taxes and fees for filing tax liens on properties with severely delinquent property taxes. A tax FI FA will be recorded on or about March 15 in Gwinnett County Superior Court on all unpaid 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 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Adopted Budget	Amount Change	% Change
Business Licenses	$ 287,240	$ 373,013	$ 304,950	$ 330,300	$ 25,350	8%
Non-Business Licenses & Permits	90,216	35,166	20,250	19,700	(550)	-3%
Regulatory Fees	897,619	700,026	885,286	913,772	28,486	3%
Total:	$ 1,275,075	$ 1,108,205	$ 1,210,486	$ 1,263,772	$ 53,286	4%





Business Licenses

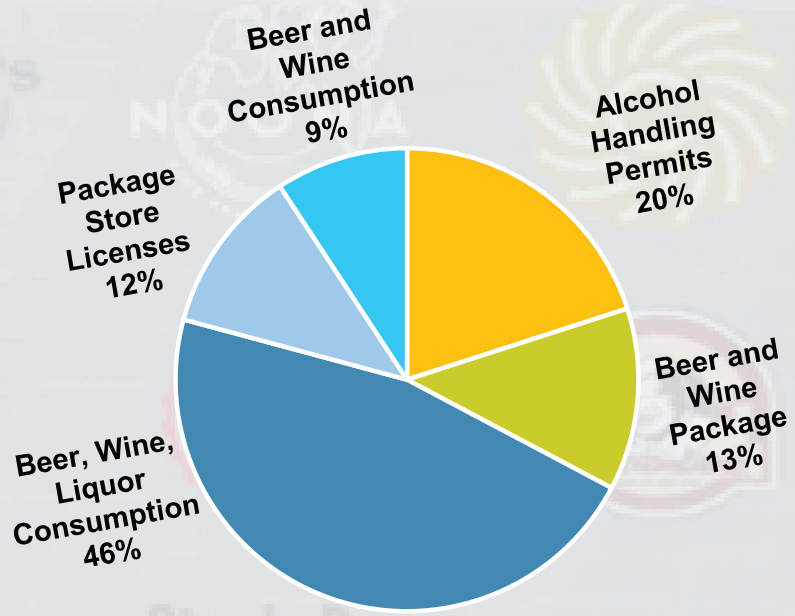
Business Licenses are revenues collected from businesses for the issuance of various licenses and permits by the City. Detail information for Alcohol Licenses and Permits can be found at https://duluthga.net/departments/alcohol_license/index.php

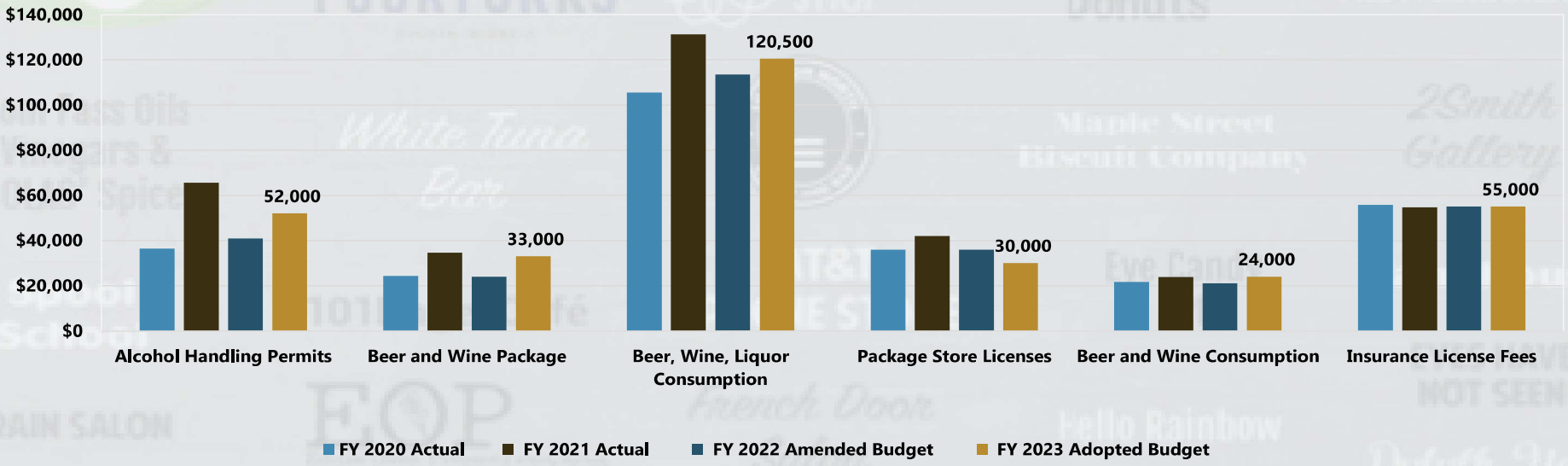
Business Licenses	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Alcohol Handling Permits	$ 36,460	$ 65,613	$ 41,000	$ 52,000	$ 11,000	27%
Beer Only Package	500	2,000	1,500	1,500	-	0%
Beer and Wine Package	24,300	34,650	24,000	33,000	9,000	38%
Beer, Wine, Liquor Consumption	105,450	131,350	113,500	120,500	7,000	6%
Package Store Licenses	36,000	42,000	36,000	30,000	(6,000)	-17%
Beer and Wine Consumption	21,650	23,800	21,000	24,000	3,000	14%
Beer Only Consumption	1,750	2,000	2,000	2,000	-	0%
Liquor Consumption	415	-	300	150	(150)	-50%
Wine Only Consumption	-	-	100	100	-	0%
Alcohol Special Events Facility	1,500	3,700	1,500	3,000	1,500	100%
Brewery - Beer and Malt Beverages	-	7,750	5,000	5,000	-	0%
Insurance License Fees	55,800	54,650	55,000	55,000	-	0%
Business Permits	-	-	50	50	-	0%
Alcohol Application Fees	3,415	5,500	4,000	4,000	-	0%
Total:	$ 287,240	$ 373,013	$ 304,950	$ 330,300	$ 25,350	8%

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.


Beer and Wine Consumption 9%
Alcohol Handling Permits 20%
Package Store Licenses 12%
Beer and Wine Package 13%
Beer, Wine, Liquor Consumption 46%


$140,000
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$0
52,000
33,000
120,500
30,000
24,000
55,000
Alcohol Handling Permits
Beer and Wine Package
Beer, Wine, Liquor Consumption
Package Store Licenses
Beer and Wine Consumption
Insurance License Fees
FY 2020 Actual
FY 2021 Actual
FY 2022 Amended Budget
FY 2023 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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Permit - Building Plan	$ 6,152	$ 632,582	$ 837,786	$ 856,772	$	
Permit - Land Disturbance Plan	34,829	8,083	9,000	9,000	0	0.0%
Inspection	1,350	17,225	13,000	23,000	10,000	76.9%
V/SE/CU Application	1,000	-	-	-	0	NA
Building Permits Residential	328,901	-	-	-	0	NA
Building Permits Commercial	514,149	-	-	-	0	NA
Mechanical Permits	3,985	-	-	-	0	NA
Permit- Trades (MEP)	1,300	7,825	7,500	7,000	(500)	-6.7%
Permit- Telecommunications	-	1,500	1,000	3,000	2,000	2
Swimming Pool Permits	650	-	-	-	-	NA
Permit - Miscellaneous/ Other	4,828	32,812	17,000	15,000	(2,000)	-11.8%
P & Z Misc Income	475	-	-	-	-	NA
Total:	$ 897,619	$ 700,026	$ 885,286	$ 913,772	$ 28486	3.2%

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.

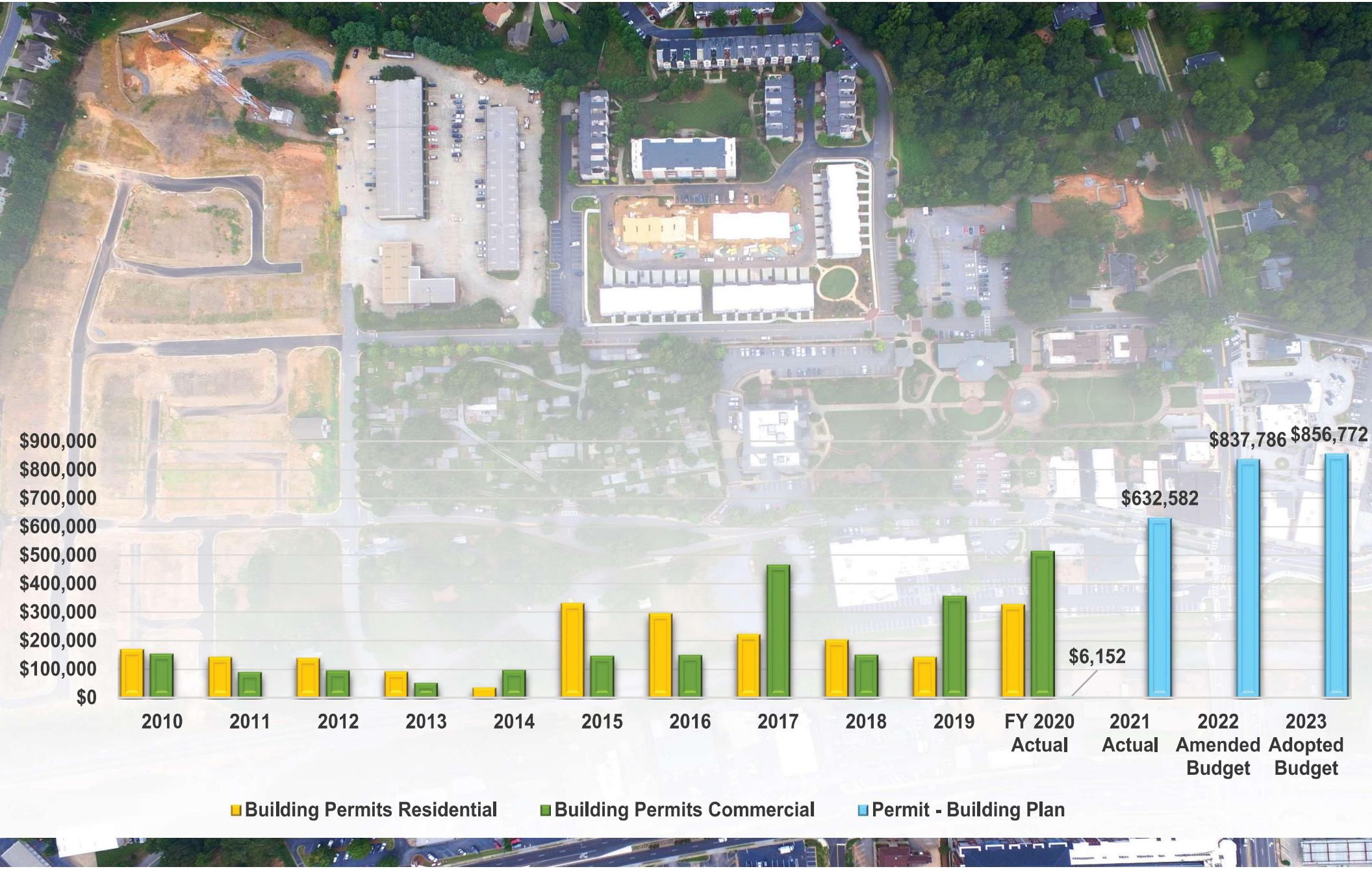
Swimming Pool Permits: Permit fee for the construction and inspection of new swimming pool within City limits.

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
$6,152
$632,582
$837,786
$856,772
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
FY 2020 Actual
2021 Actual
2022 Amended Budget
2023 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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Repermitting Building Permits	$ 610	$ -	$ -	$ -	$	NA
Zoning and Land Use	11,234	11,992	4,500	4,000	(500)	-11.1%
Sign	18,200	16,200	15,000	15,000	-	0
Planning Review Fees	55,296	-	-	-	-	NA
Filming Permits and Fees	4,850	6,874	500	500	-	0
Miscellaneous - Fees & Charges - Planning	25	100	250	200	(50)	-20.0%
Total:	$ 90,216	$ 35,166	$ 20,250	$ 19,700	$ (550)	-2.7%

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.



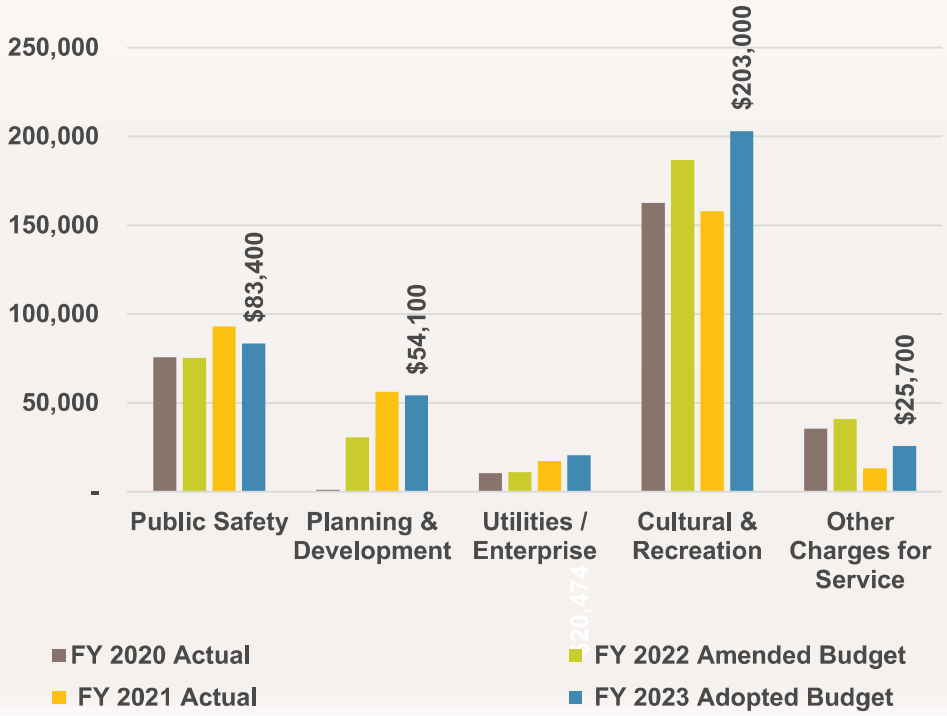


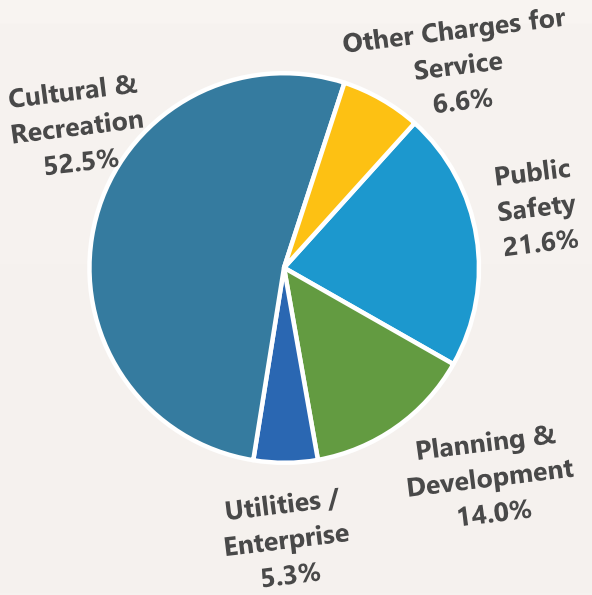


Charges for Service

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.

Charges for Service	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Public Safety	$ 75,780	$ 92,947	$ 75,300	$ 83,400	$ 8,100	11%
Planning & Development	900	56,158	30,600	54,100	23,500	77%
Utilities / Enterprise	10,384	17,303	10,954	20,474	9,520	87%
Cultural & Recreation	162,529	157,943	186,770	203,000	16,230	9%
Other Charges for Service	35,451	13,105	40,950	25,700	(15,250)	-37%
Total:	$ 285,045	$ 337,456	$ 344,574	$ 386,674	$ 42,100	12%

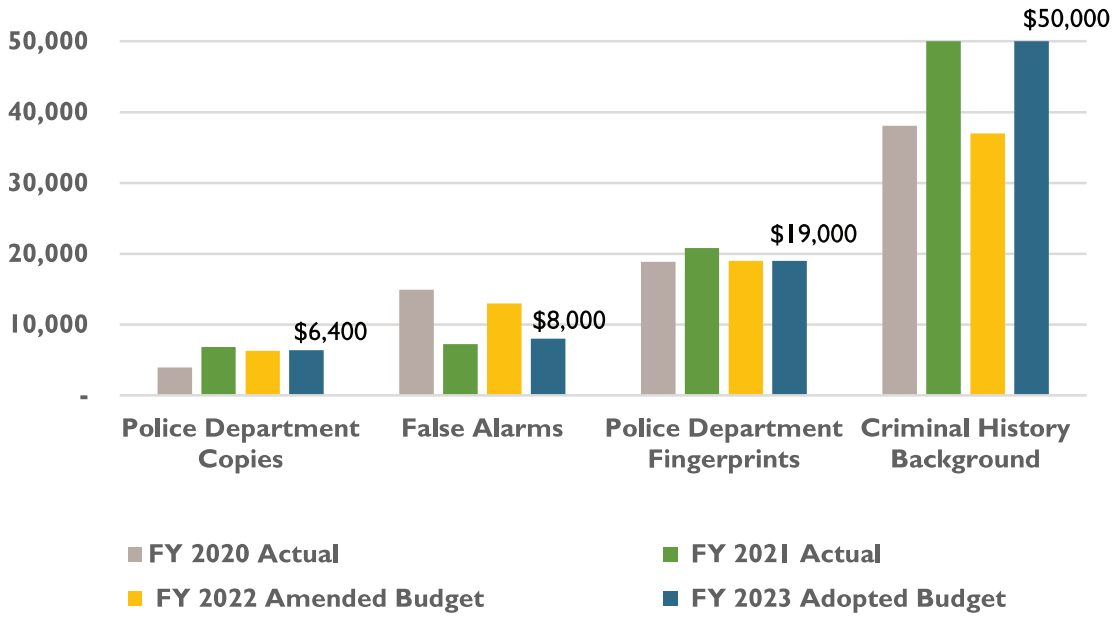


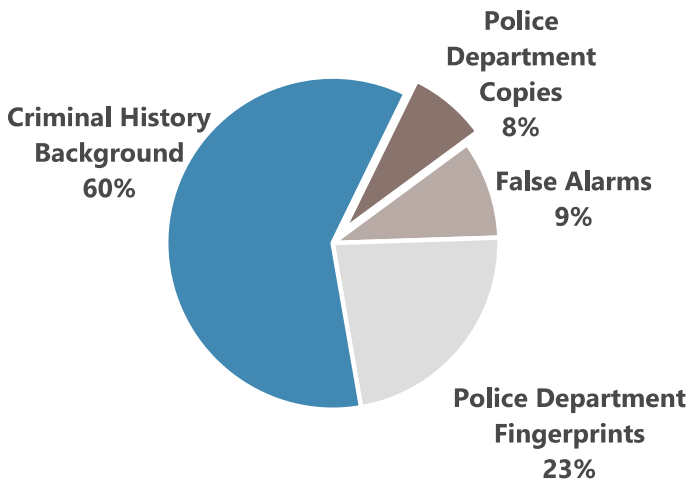


Public Safety

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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Police Department Copies	$ 3,926	$ 6,837	$ 6,300	$ 6,400	$ 100	2%
False Alarms	14,920	7,250	13,000	8,000	(5,000)	-38%
Police Department Fingerprints	18,869	20,828	19,000	19,000	-	0%
Criminal History Background	38,065	58,033	37,000	50,000	13,000	35%
Total:	$ 75,780	$ 92,947	$ 75,300	$ 83,400	$ 8,100	11%



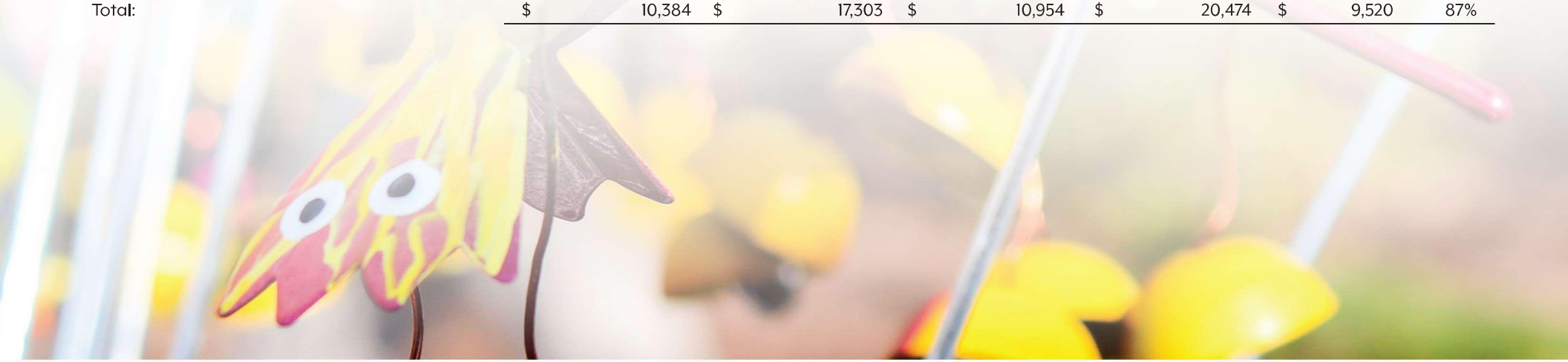


Utilities/Enterprises

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.

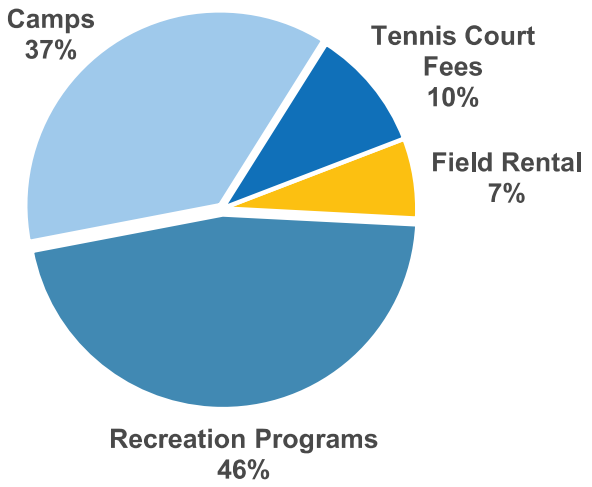
Garbage Bags: In FY 2019, the City of Duluth renewed its contract with Republic Services for garbage collection and the copy of the renewal contract and all solid Wasted related information can be found at https://www.duluthga.net/departments/public_works/garbage.php The City's garbage collection is 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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Garbage Bags - 32 Gallon	$ 2,154	$ 3,274	$ 2,004	$ 2,793	$ 789	39%
Garbage Bags - Senior 32 Gallon	568	722	618	621	3	0%
Garbage Bags - 13 Gallon	598	867	687	1,143	456	66%
Garbage Bags - Senior 13 Gallon	199	311	255	332	77	30%
Garbage Bags - 42 Gallon	132	344	264	544	280	106%
Garbage Bags - Senior 42 Gallon	13	106	26	41	15	58%
Recycling Proceeds	6,721	11,678	7,100	15,000	7,900	111%
Total:	$ 10,384	$ 17,303	$ 10,954	$ 20,474	$ 9,520	87%



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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Bunten Rd. Facility Rental	$ 3,693	$ (600)	$ 2,000	$ 500	$ (1,500)	-75%
Pavilion Rental	1,270	30	2,000	2,000	-	0%
Field Rental	16,378	7,068	10,675	13,000	2,325	22%
Gym Rental	3,697	-	1,495	2,200	705	47%
Facility Rental - Rogers Bridge	900	900	1,500	600	(900)	-60%
Facility Rental - WP Jones	2,810	105	2,000	2,000	-	0%
Recreation Programs	70,794	81,575	70,000	90,000	20,000	29%
Camps	43,314	50,701	75,000	72,000	(3,000)	-4%
Tennis Court Fees	11,834	18,124	18,000	20,000	2,000	11%
Senior Programs	7,712	40	4,000	600	(3,400)	-85%
Concessions	128	-	100	100	-	0%
Total:	$ 162,529	$ 157,943	$ 186,770	$ 203,000	$ 16,230	9%

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.

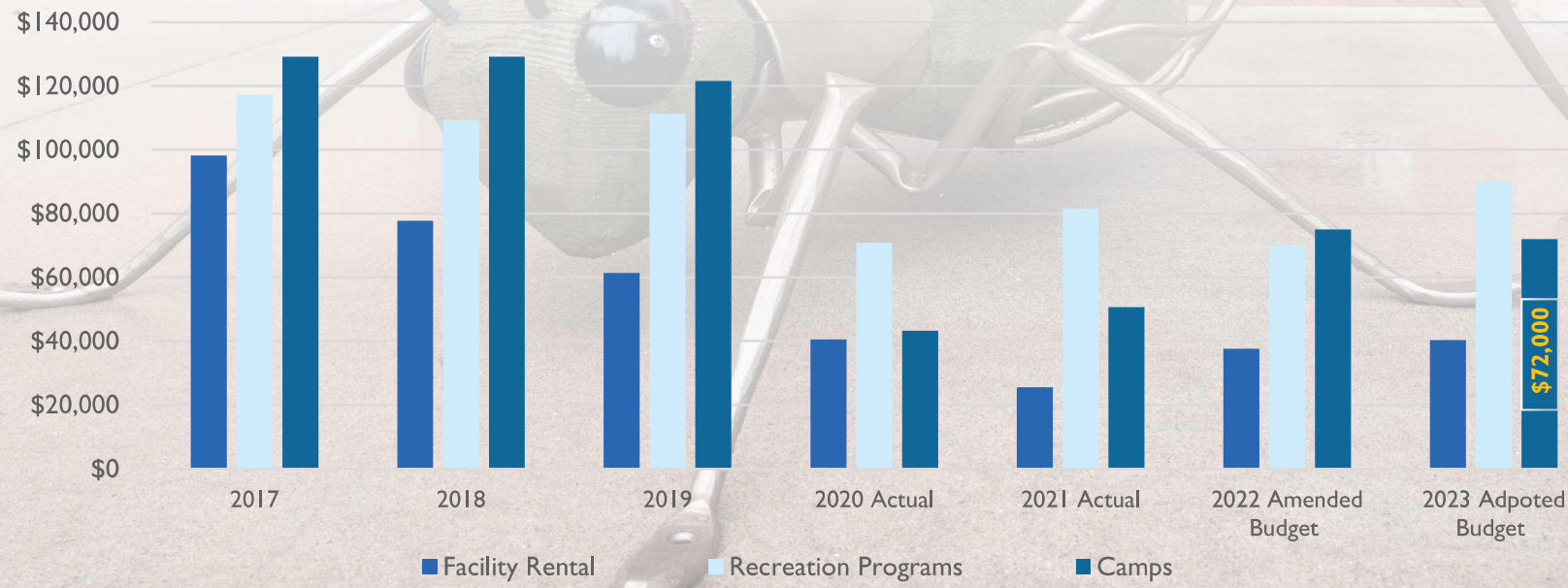
Recreational Programs: This revenue source is collected thru registration fees from various classes offered by City. City offers various recreational programs to promote healthy lifestyles and improve the quality life of its community. Class details can be found at Duluth Life newsletter available on 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.

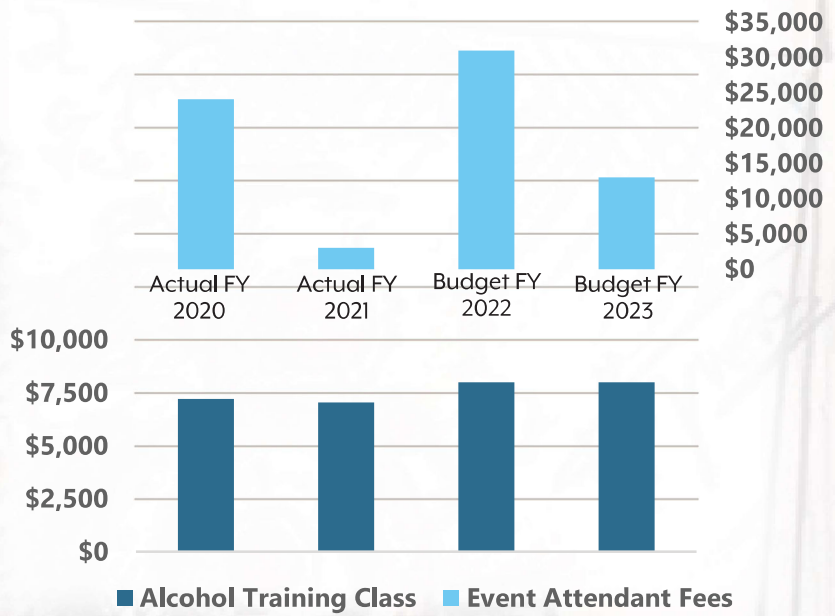
Bad Check Fee: Bounced checks written to the City of Duluth are considered bad and are subject to a fee.

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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Bad Check Fee	$ 275	$ 200	$ 150	$ 300	$ 150	100%
Credit Card Convenience Fee	-	1,670	1,200	2,500	1,300	108%
Event Attendant Fees	24,101	3,015	31,000	13,000	(18,000)	-58%
Alcohol Training Class	7,215	7,050	8,000	8,000	-	0%
Open Records Request	3,861	1,170	500	1,800	1,300	260%
Appeal Hearing Fees	-	-	100	100		0%
Total:	$ 35,451	$ 13,105	$ 40,950	$ 25,700	$ (15,250)	-37%

Fines and Forfeitures

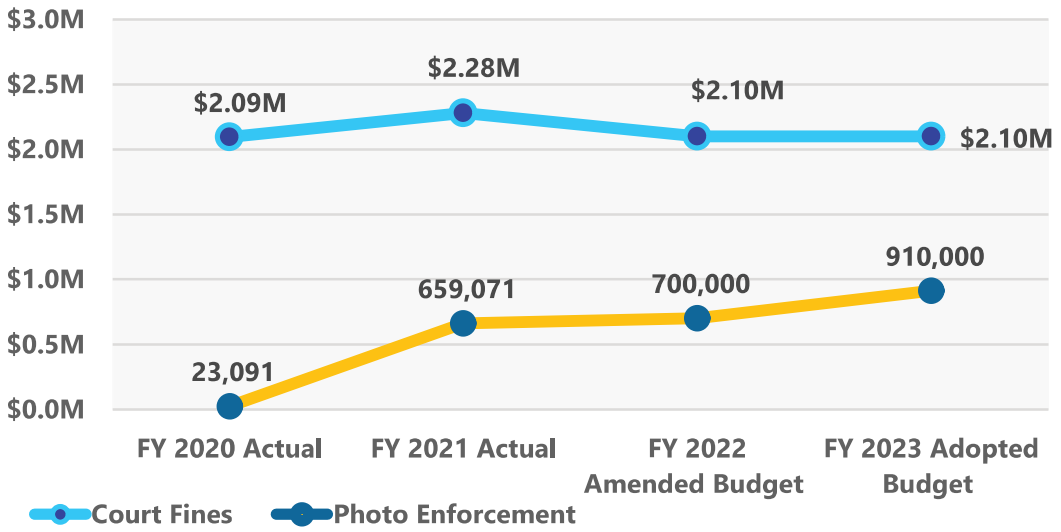
Fines and Forfeitures include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty. The City has three types of Fines and Forfeitures: Court Fines, Bond and Forfeitures, 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 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Adopted	Amount Change	% Change
Court Fines	$ 2,094,395	$ 2,278,675	$ 2,100,000	$ 2,100,000	$ -	0%
Bonds & Forfeitures	-	1,495	2,000	1,000	(1,000)	-50%
Cash Confiscation	2	13	1,000	1,000	-	0%
Photo Enforcement	23,091	659,071	700,000	910,000	210,000	30%
Total:	$ 2,117,488	$ 2,939,254	$ 2,803,000	$ 3,012,000	$ 209,000	7%

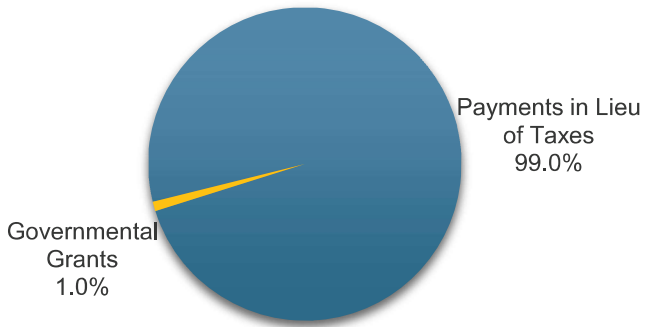
Intergovernmental Revenues

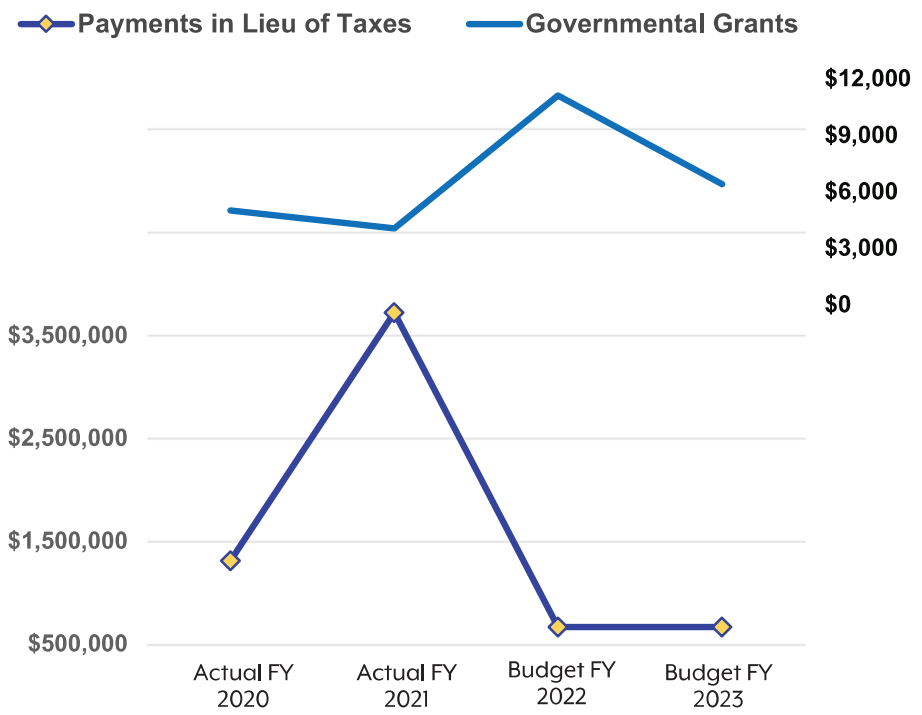
Intergovernmental Revenues are revenues from other governmental entities or non-profits in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. This category represents 2.9% of the total FY 2022 proposed general fund revenues. This category includes the annual negotiated 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 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Adopted Budget	Amount Change	% Change
Payments in Lieu of Taxes	$ 1,306,589	$ 3,720,949	$ 661,350	$ 661,370	$ 20	0%
Governmental Grants	4,994	4,050	11,101	6,400	(4,701)	-42%
Total:	$ 1,311,583	$ 3,724,998	$ 672,451	$ 667,770	$ (4,681)	-1%

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

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

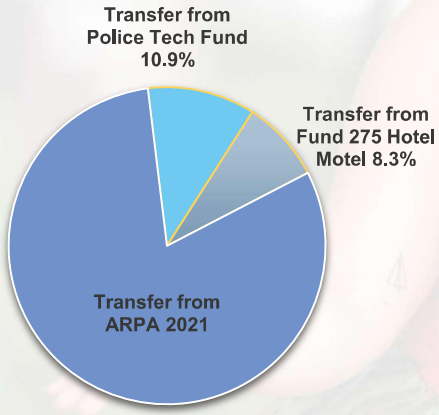


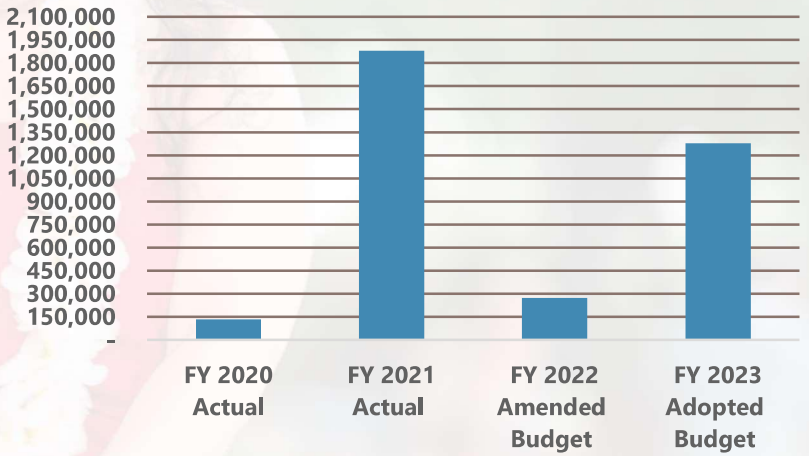


Other Financing Sources

Other Financing Sources include any revenues 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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Interfund Transfers	134,994	1,880,352	273,374	1,280,591	1,007,217	368%
Proceeds of General Fixed Asset Disposals	99,531	35,310	300	20,200	19,900	6633%
Total:	234,525	1,915,662	273,674	1,300,791	1,027,117	375%



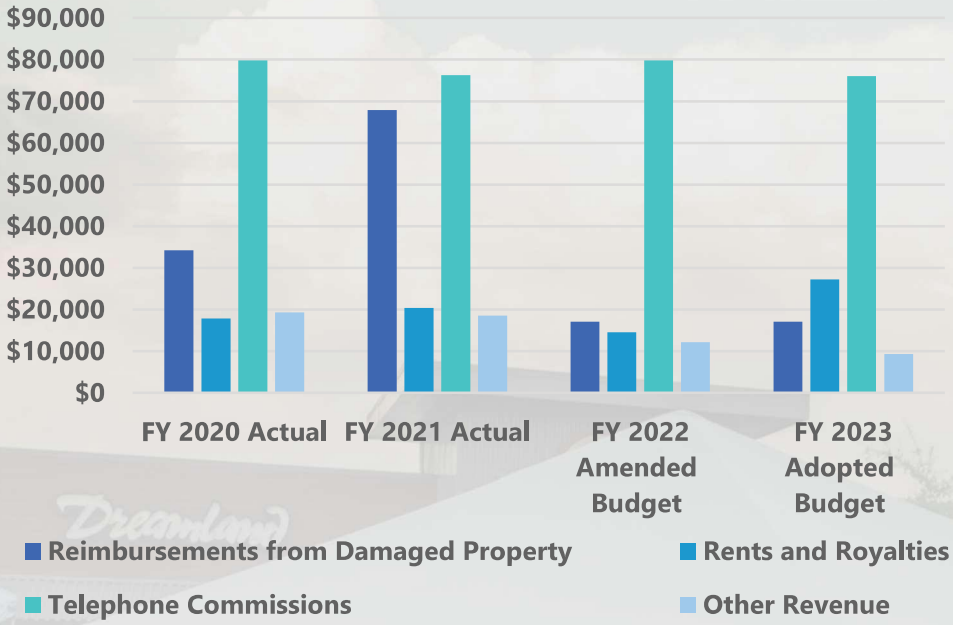


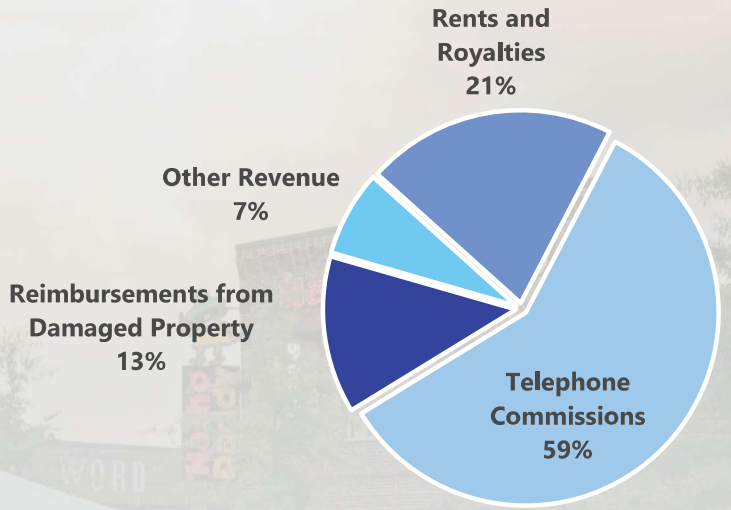
Interfund Transfer	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Transfer from Police Tech Fund	$ 130,000	$ 100,000	$ 110,000	$ 140,000	$ 30,000	27.3%
Transfer from State Drug Fund	4,994	4,050	11,101	6,400	(4,701)	-42.3%
Transfer from HRA	-	444	1,500	-	(1,500)	-100.0%
Transfer from Fund 770 URA	-	1,775,859	-	-		NA
Transfer from Fund 275 Hotel Motel	-	-	150,773	106,344	(44,429)	-29.5%
Transfer from ARPA 2021	-	-	-	1,027,847	1,027,847	NA
Total:	$ 134,994	$ 1,880,352	$ 273,374	$ 1,280,591	$ 1,007,217	368.4%

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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Rents and Royalties	$ 17,841	$ 20,373	$ 14,585	$ 27,210	$ 12,625	87%
Telephone Commissions	79,818	76,281	79,800	76,000	(3,800)	-5%
Reimbursements from Damaged Property	34,226	67,908	17,100	17,100	-	0%
Other Revenue	19,310	18,533	12,150	9,350	(2,800)	-23%
Total:	$ 151,195	$ 183,094	$ 123,635	$ 129,660	$ 6,025	5%





Rents and Royalties

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

Rents and Royalties	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Downtown Rental Income	$ 3,009	$ 18,063	$ 3,860	$ 14,810	$ 10,950	284%
Festival Center Rental	13,258	175	9,000	10,000	1,000	11%
F/C Patron Table Rental	450	1,985	500	1,000	500	100%
F/C Linen/Equip Rental	1,025	-	1,125	1,300	175	16%
Alcohol Posted Sign	100	150	100	100	-	0%
Total:	$ 17,841	$ 20,373	$ 14,585	$ 27,210	$ 12,625	87%

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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Rental Income Grid	$ 79,818	$ 76,281	$ 79,800	$ 76,000	$ (3,800)	-5%
Total:	$ 79,818	$ 76,281	$ 79,800	$ 76,000	$ (3,800)	-5%

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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Miscellaneous Revenue	$ 18,108	$ 6,133	$ 8,000	$ 4,000	$ (4,000)	-50%
Police Dept. Misc. Revenue	1,196	1,925	500	500	-	0%
Income from Copies, etc.	205	411	100	100	-	0%
Dumpster Card Fees	1,475	1,975	1,400	1,600	200	14%
Sale of Misc. Merchandise	386	-	40	40	-	0%
Cash Short and Over	(2)	39	10	10	-	0%
Flexible Spending Gain/Loss	(4,065)	2,072	100	100	-	0%
401A Employee Forfeitures	2,007	5,977	2,000	3,000	1,000	50%
Total:	$ 19,310	$ 18,533	$ 12,150	$ 9,350	$ (2,800)	-23%

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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Reimbursement - Damaged Property	$ 6,045	$ 1,200	$ 100	$ 100	$ -	0%
Insurance Proceeds - Accidents	28,181	50,963	15,000	15,000	-	0%
Insurance Claims Reimbursements	-	15,745	2,000	2,000	-	0%
Total:	$ 34,226	$ 67,908	$ 17,100	$ 17,100	$ -	0%

Investment Income

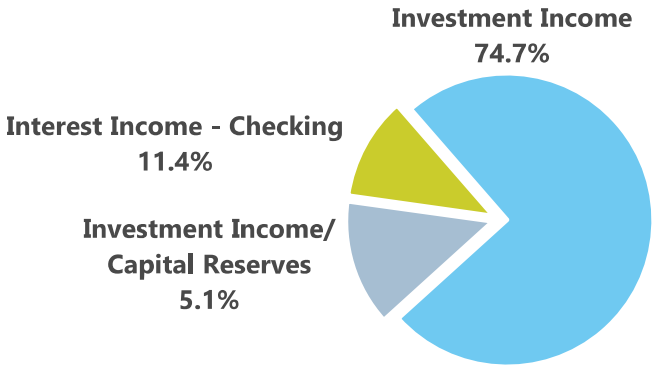
Investment income includes revenue from investment of fund equity. The City of Duluth has three sources of Investment Income: Interest Income from Checking, General Investment Income, and Investment Income from Capital Reserves. The City has budgeted to collect $67,500 in Investment Income revenues during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

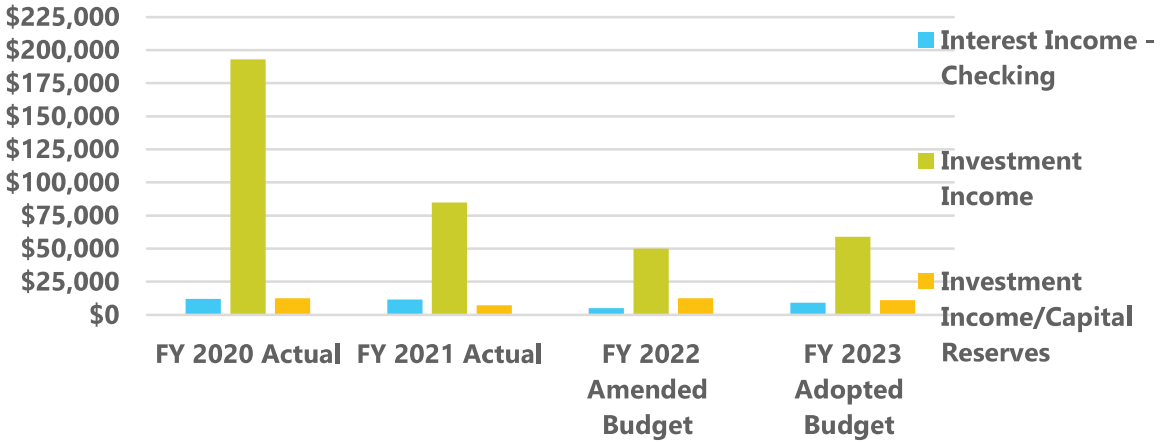
Investment Income	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Interest Income - Checking	$ 12,051	$ 11,602	$ 5,000	$ 9,000	$ 4,000	80%
Investment Income	192,943	84,845	50,000	59,000	9,000	18%
Investment Income/Capital Reserves	12,491	7,203	12,500	11,000	(1,500)	-12%
Total:	$ 217,485	$ 103,650	$ 67,500	$ 79,000	$ 11,500	17%

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

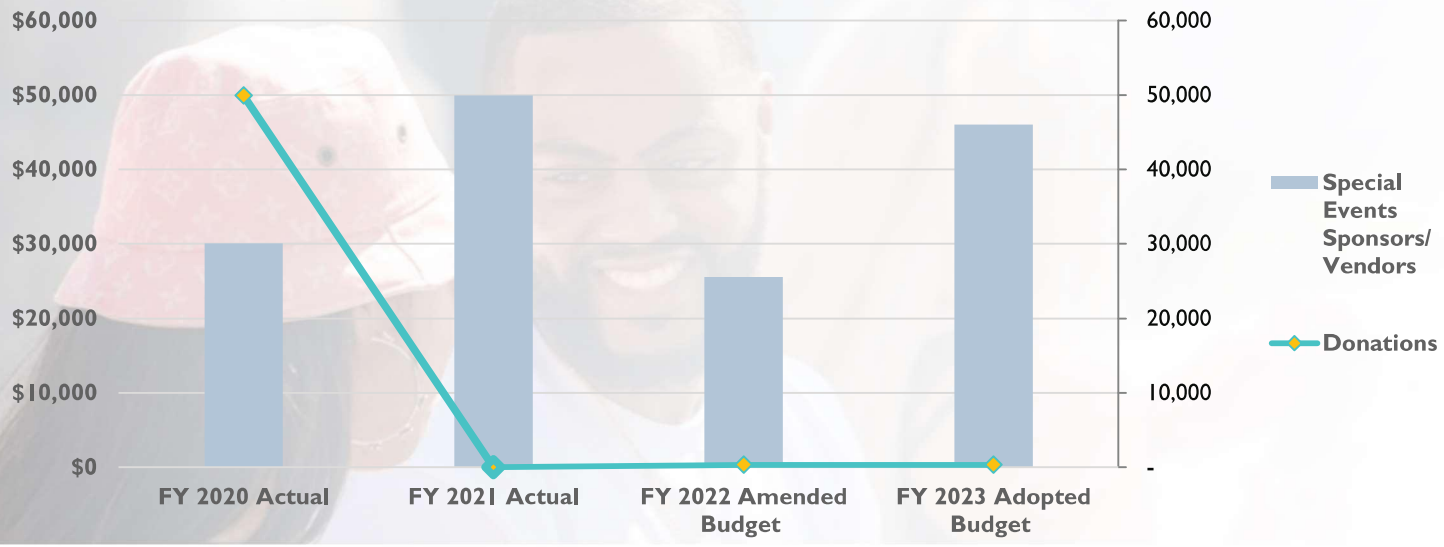
Contributions and Donations are financial resources provided by private contributions. The City has budgeted to collect $26,300 during FY 2022, a decrease of 35.1% from FY 2021. The projection is based on the current economic condition.

Contributions and Donations	FY 2020 Actual	FY 2021 Actural	FY 2022 Amended Budget	FY 2023 Amended budget	Amount Change	% Change
Flag Donations	$ 500	$ 600	$ 500	$ 500	$ -	0%
Special Events Sponsors/ Vendors	30,042	49,906	25,500	46,000	20,500	80%
Donations	49,910	-	300	300	-	0%
Total:	$ 80,452	$ 50,506	$ 26,300	$ 46,800	$ 20,500	78%

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.

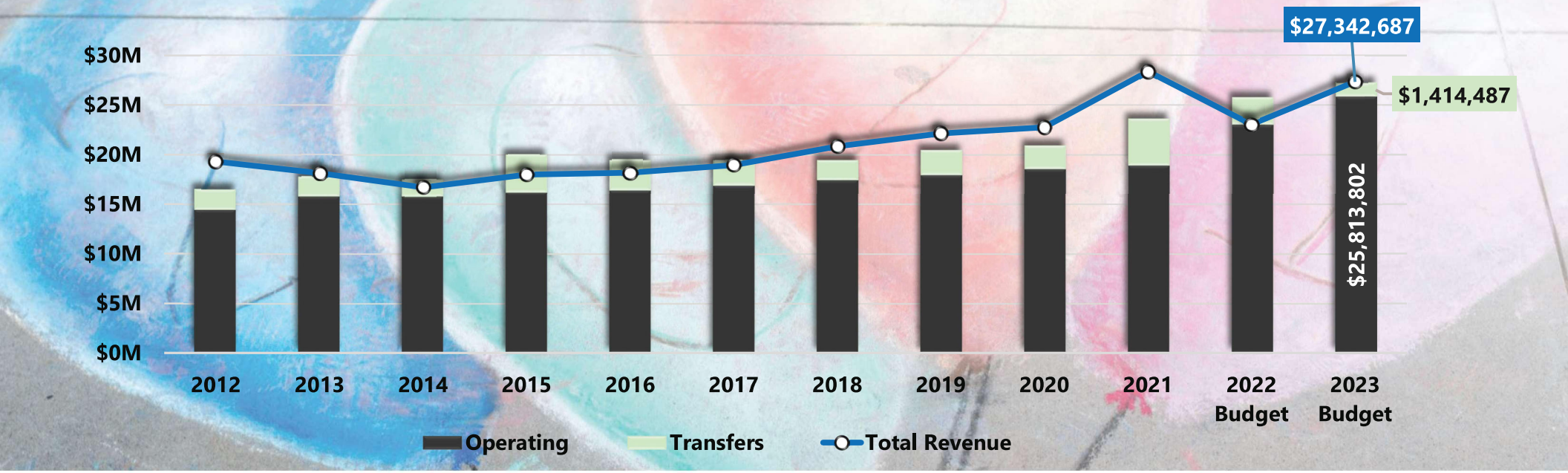
Donations: Revenues derived from donations other than the above



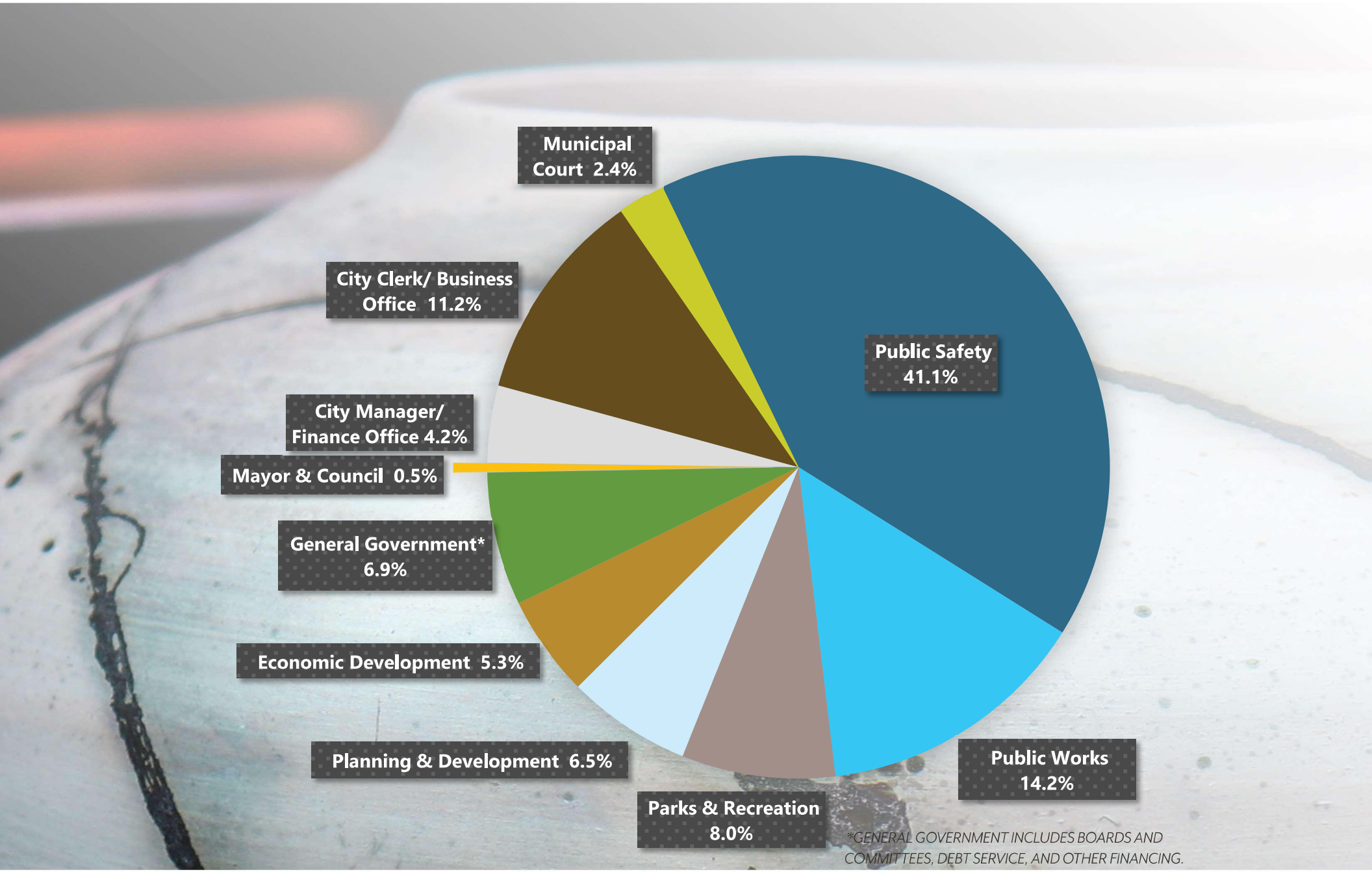
Summary By Functions

Functions	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change	% Total
Mayor & Council	$ 52,593	$ 46,190	$ 217,974	$ 137,766	-36.8%	0.5%
City Manager/ Finance Office	429,354	1,305,272	1,239,579	1,090,858	-12.0%	4.0%
City Clerk/ Business Office	2,964,169	2,595,099	3,054,905	3,036,434	-0.6%	11.2%
Municipal Court	636,965	649,931	688,987	658,764	-4.4%	2.4%
Public Safety	8,664,089	8,428,564	9,914,289	11,193,024	12.9%	41.1%
Public Works	1,685,706	1,695,922	2,598,966	3,867,195	48.8%	14.2%
Parks & Recreation	1,644,465	1,578,288	1,956,782	2,169,430	10.9%	8.0%
Planning & Development	1,222,639	1,277,027	1,607,075	1,757,365	9.4%	6.5%
Economic Development	1,014,750	1,078,197	1,375,355	1,432,677	4.2%	5.3%
General Government*	2,634,311	4,970,953	3,113,286	1,884,776	-39.5%	6.9%
Total Expenditure	$ 20,949,040	$ 23,625,443	$ 25,767,197	$ 27,228,289	5.7%	100.0%

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

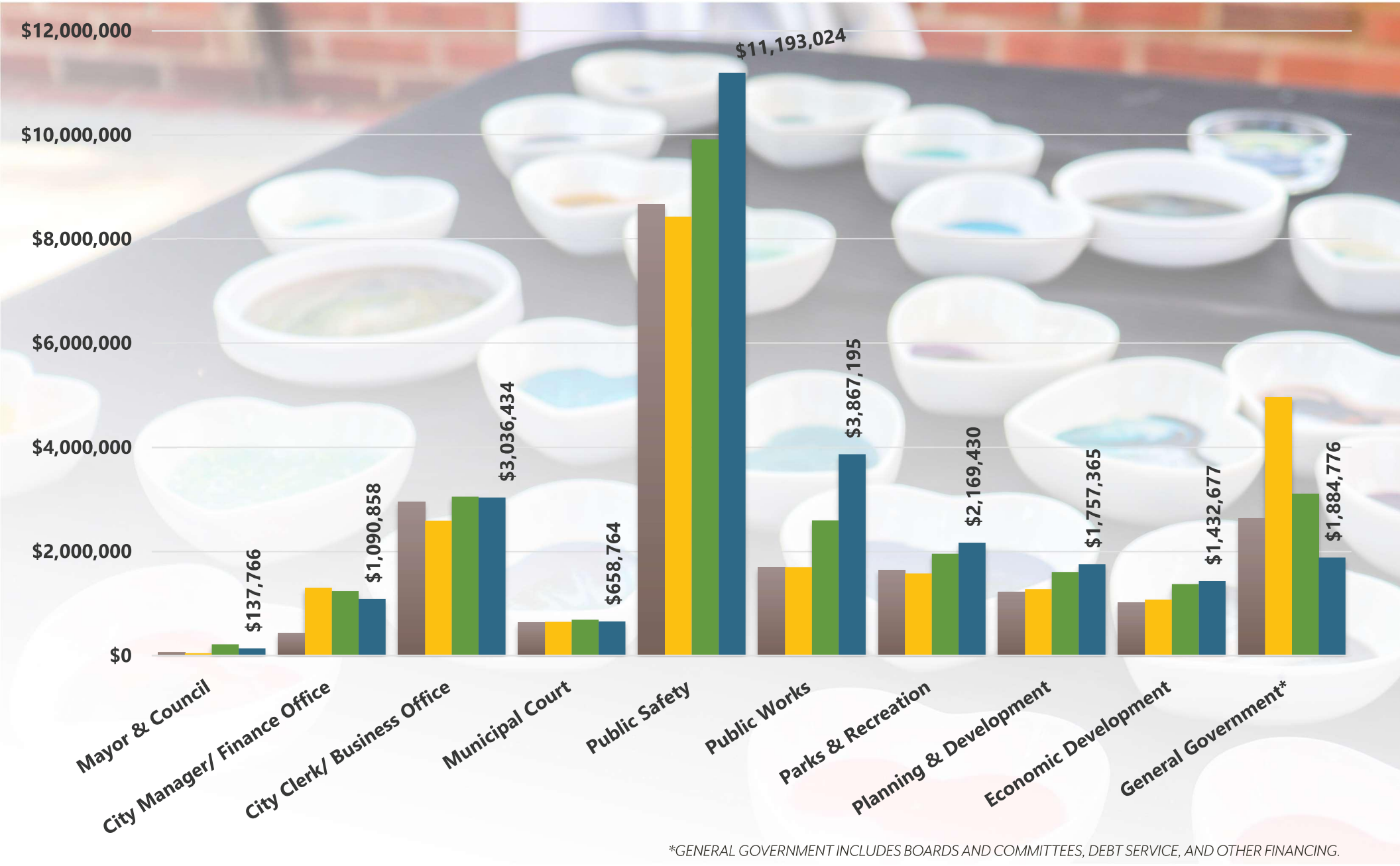


Summary By Functions



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

Summary By Functions



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

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change	% Total
Mayor	$52,593	$46,190	$217,974	$137,766	-36.8%	0.5%
Alcohol Review Board	81	54	754	754	0.0%	0.0%
Finance Committee	54	135	-	-		0.0%
Zoning Board	135	108	1,938	1,938	0.0%	0.0%
Planning Commission	511	754	3,875	3,875	0.0%	0.0%
City Manager	429,354	852,149	701,206	545,106	-22.3%	2.0%
Finance Office	426,067	453,123	538,372	545,751	18.8%	2.0%
Clerk Administration	960,302	1,002,593	1,195,326	1,127,775	-5.7%	4.1%
Business Office	258,608	242,234	270,393	277,843	2.8%	1.0%
Info. Technology	929,336	977,832	1,123,083	1,191,731	6.1%	4.4%
Human Resources	268,728	273,688	322,671	305,775	-5.2%	1.1%
Custodial/Bldg. Maintenance	121,127	98,753	143,432	133,310	-7.1%	0.5%
General Government Operations/Srvcs	252,206	263,524	306,790	428,026	39.5%	1.6%
Red Clay Theatre	30,632	42,271	34,388	35,696	3.8%	0.1%
Public Information Administration	499,369	482,153	602,590	645,476	7.1%	2.4%
Downtown/Main Street	256,921	328,728	442,905	452,962	2.3%	1.7%
Festival Center	41,512	30,293	72,220	62,940	-12.8%	0.2%
Municipal Court	$636,965	$649,931	$688,987	$658,764	-4.4%	2.4%

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Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change	% Total
Police Administration	$973,464	$864,952	$957,606	$1,003,820	4.8%	3.7%
Criminal Investigations Division	888,588	772,728	1,071,145	1,211,954	13.1%	4.5%
Police Uniform Division	3,864,396	3,953,624	4,343,137	5,017,292	15.5%	18.4%
Police Support Services Division	1,592,023	1,621,653	2,177,654	2,368,348	8.8%	8.7%
Police Dispatch	923,646	826,984	859,198	1,080,938	25.8%	4.0%
Vehicle Maintenance Division	421,971	388,623	505,550	510,673	1.0%	1.9%
Public Works Administration	1,577,479	1,579,119	2,209,789	2,201,083	-0.4%	8.1%
Community Enhancement	20,382	36,005	40,221	42,221	5.0%	0.2%
Citywide Building/Property Maintenance	82,646	76,072	89,981	113,881	26.6%	0.4%
Solid Waste Disposal	-	-	250,000	1,500,000	500.0%	5.5%
Recyclables Collection	5,199	4,726	8,975	10,010	11.5%	0.0%
Cultural Recreation Administration	1,358,818	1,336,648	1,640,088	1,846,097	12.6%	6.8%
Recreation Programs	97,304	95,767	132,802	141,167	6.3%	0.5%
Park Areas	188,342	145,873	183,892	182,166	-0.9%	0.7%
Planning & Development Administration	877,886	893,020	1,200,942	1,353,437	12.7%	5.0%
Economic Development	216,948	237,023	257,640	271,299	5.3%	1.0%
Street lights	344,753	384,007	406,133	403,928	-0.5%	1.5%
Debt Service	-	-	-	-	NA	0.0%
Other Financing Uses	2,350,693	4,664,108	2,765,541	1,414,487	-48.9%	5.2%
Total General Fund Expenditures	20,949,040	23,625,443	25,767,197	27,228,289	5.7%	100.0%
Total General Fund Revenues	22,732,776	28,364,564	23,020,120	27,342,687	18.8%	
Net Change in Fund Balance	$1,783,736	$4,739,121	$(2,747,077)	$114,398	-104.2%	

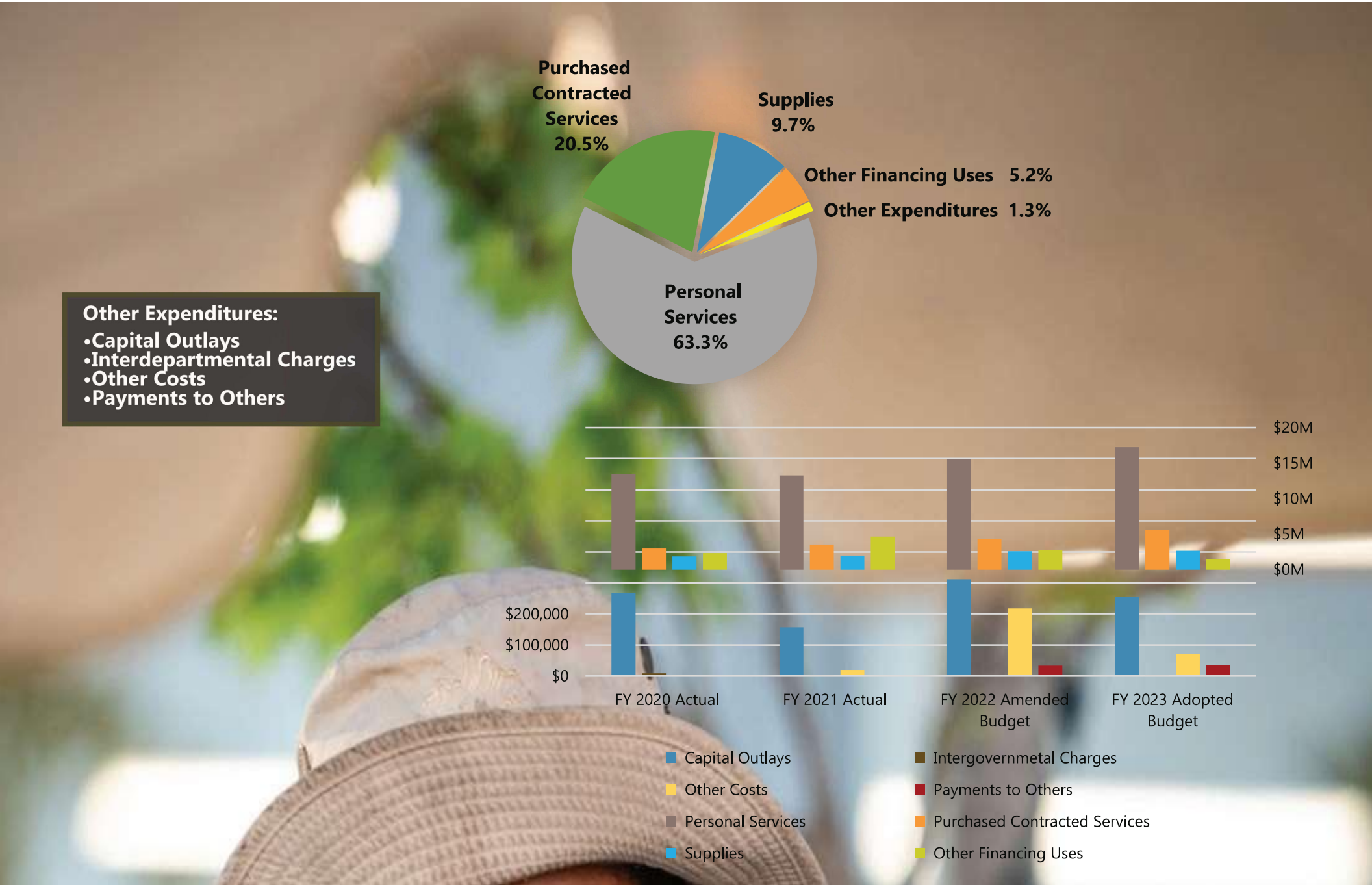
General Fund Expenditures
By Departments

Department	FY 2023 Adopted Budget
City Manager	
City Manager	$ 545,106
Finance Office	545,751
Total: City Manager / Finance Office	$ 1,090,858
City Clerk / Business Office	
Clerk Administration	1,127,775
Business Office	277,843
Information Technology	1,191,731
Human Resources	305,775
Custodian/Building Maintenance	133,310
Total: City Clerk / Business Office	$ 3,036,434
General Government	
Mayor & Council	137,766
Boards and Committees	6,567
General Government	463,722
Other Financing	1,414,487
Total General Government	$ 2,022,542
Municipal Court	
Municipal Court	$ 658,764
Parks and Recreation	
Cultural Recreation Administration	1,846,097
Recreation Programs	141,167
Park Areas	182,166
Total: Parks & Recreation	$ 2,169,430

Department	FY 2023 Adopted Budget
Public Safety	
Police Administration	1,003,820
Criminal Investigation	1,211,954
Police Uniform Division	5,017,292
Police Support Division	2,368,348
Police Dispatch	1,080,938
Vehicle Maintenance Division	510,673
Total: Public Safety	$ 11,193,024
Public Works	
Public Works Administration	2,201,083
Community Enhancement	42,221
Citywide Building/Property Maintenance	1,623,891
Total: Public Works	$ 3,867,195
Planning & Development	
Planning & Development Administration	1,353,437
Street Lights	403,928
Total: Planning & Development	$ 1,757,365
Economic Development	
Economic Development	271,299
Public Information	1,161,378
Total: Economic Development	$ 1,432,677
Total: General Fund Expenditures	$ 27,228,289

Summary By Objects

Description	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change	% Total
Personal Services	$ 13,471,007	$ 13,248,246	$ 15,618,512	$ 17,229,937	$ 1,611,426	10.3%	63.3%
Purchased Contracted Services	2,978,354	3,543,394	4,252,440	5,579,429	1,326,989	31.2%	20.5%
Supplies	1,866,034	1,990,455	2,563,881	2,641,467	77,586	3.0%	9.7%
Capital Outlays	268,405	156,749	311,385	253,939	20,238	-18.4%	0.9%
Intergovernmetal Charges	9,193	2,691	3,204	2,660	(544)	-17%	0.0%
Other Costs	5,159	19,364	218,432	71,870	(146,562)	-67%	0.3%
Payments to Others	194	435	33,802	34,500	698	2%	0.1%
Other Financing Uses	2,350,693	4,664,108	2,765,541	1,414,487	(1,351,054)	-48.9%	5.2%
Total General Fund Expenditure	$ 20,949,040	$ 23,625,443	$ 25,767,197	$ 27,228,289	$ 1,461,093	5.7%	100%


Purchased Contracted Services 20.5%
Supplies 9.7%
Other Financing Uses 5.2%
Other Expenditures 1.3%
Personal Services 63.3%
Other Expenditures:
•Capital Outlays
•Interdepartmental Charges
•Other Costs
•Payments to Others
$20M
$15M
$10M
$5M
$0M
$200,000
$100,000
$0
FY 2020 Actual
FY 2021 Actual
FY 2022 Amended Budget
FY 2023 Adopted Budget
Capital Outlays
Intergovernmetal Charges
Other Costs
Payments to Others
Personal Services
Purchased Contracted Services
Supplies
Other Financing Uses

Mission

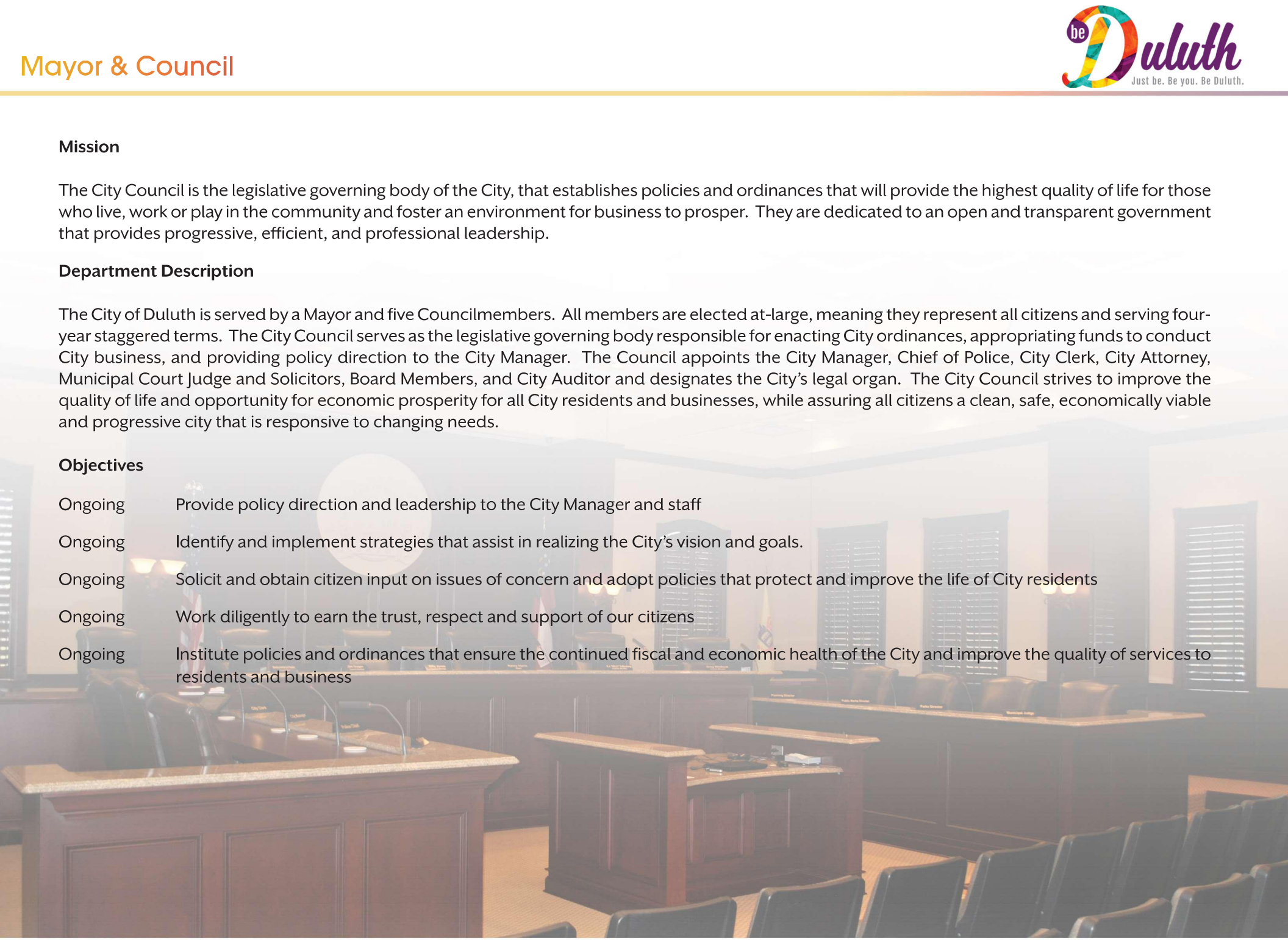
The City Council is the legislative governing body of the City, that establishes policies and ordinances that will provide the highest quality of life for those who live, work or play in the community and foster an environment for business to prosper. They are dedicated to an open and transparent government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

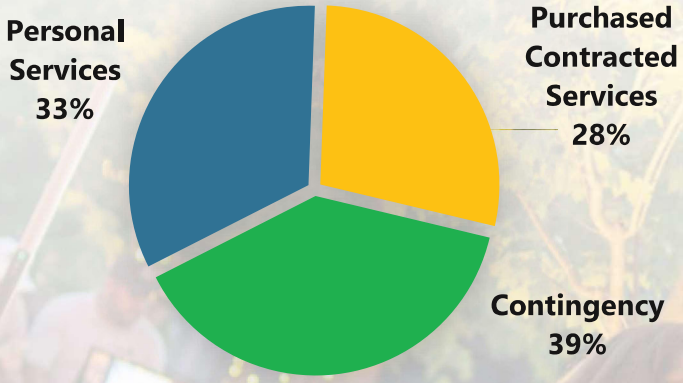


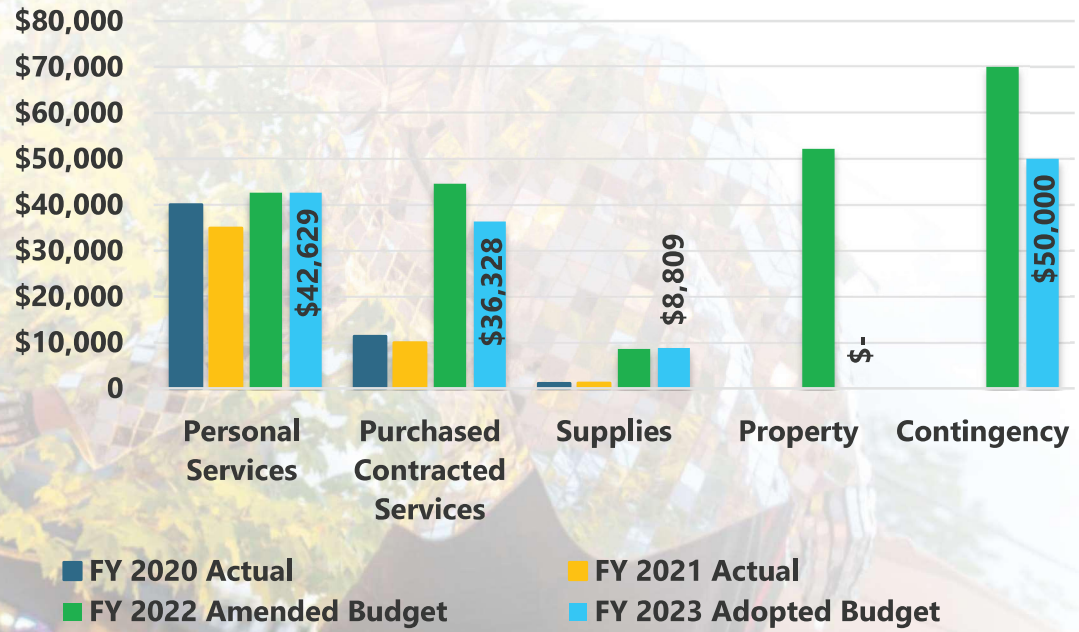
Ongoing	Promote local performing and public art to create a culturally rich environment throughout the City that is an economic drive for tourism along with people and businesses look to relocate here
FY 2023	Continue to define in broad terms, what is meant by the "Duluth Standard" and provide direction to City Manager and staff as to the implement of the standard throughout the city
FY 2023	Continue to develop policies and ordinances to improve the quality of life for all residents
FY 2023	Provide guidance to staff to allow for the set standards and policy that will assist with regulating on street parking in crowded neighborhoods, developing a policy to assist neighborhoods to bring detention pond up to working condition, and developing a variety of housing stock
FY 2023	Work with staff to develop long term strategies for the development of various character areas in the city. Focus on areas that are in need of redevelopment and can foster growth and long-term sustainability in Duluth



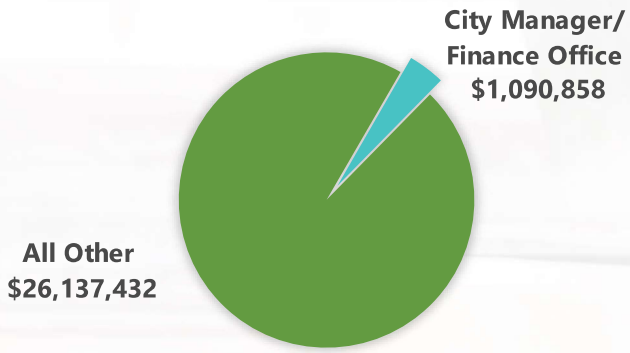
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 40,063	$ 34,974	$ 42,629	$ 42,629	$ -	0.0%
Purchased Contracted Services	11,401	10,008	44,542	36,328	(8,214)	-18.4%
Supplies	1,129	1,208	8,607	8,809	202	2.3%
Property	-	-	52,196	-	(52,196) *	-100.0%
Contingency	-	-	70,000	50,000	(20,000)	-28.6%
Total:	$ 52,593	$ 46,190	$ 217,974	$ 137,766	$ (28,012)	-36.8%

* IMason & Washington St. Projects in FY 22;Purchased of Parcel #R7202-073A in FY 22; Expenses for cleaning playground area.

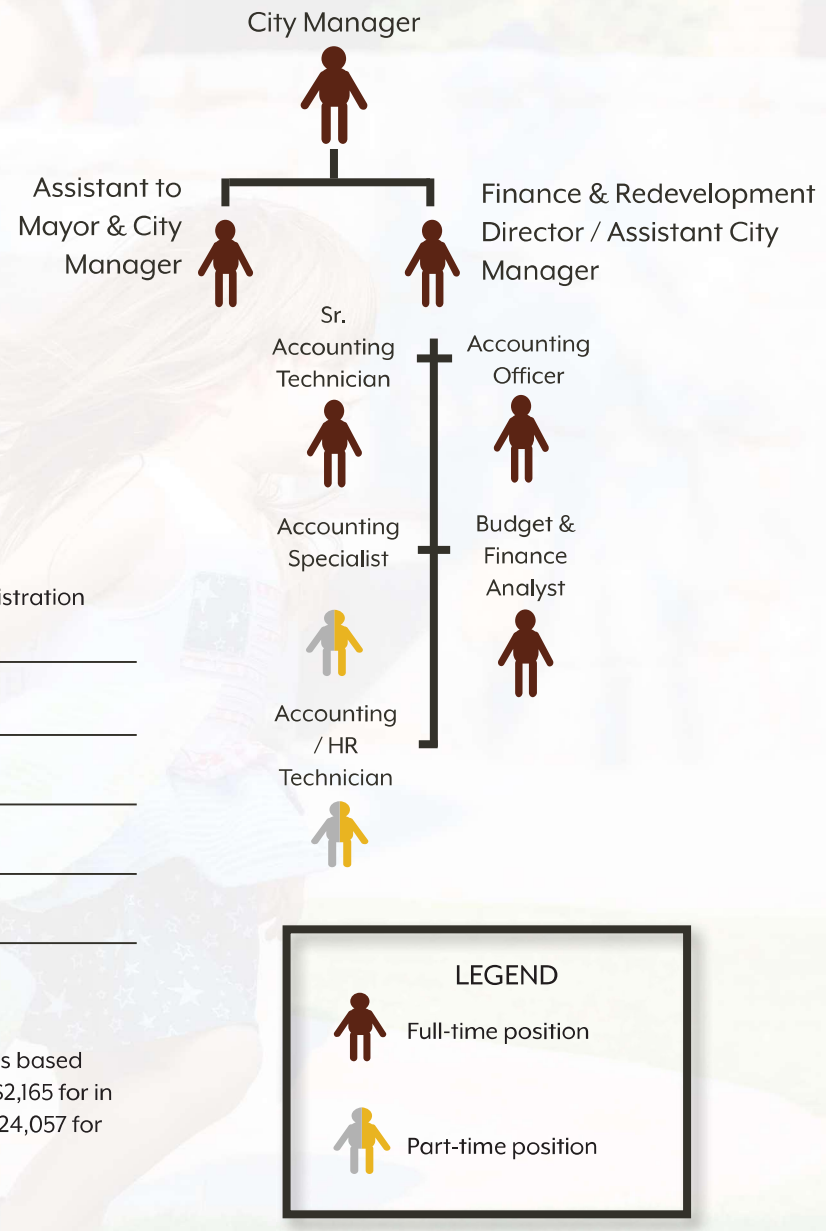




PORTION OF $27M GENERAL FUND BUDGET



Functions	Includes the operations of the Governing body and Chief Executive, Financial Administration and Accounting
Positions	6 full time, 2 part time
Current FY 2022 Budget	$1,239,579
Adopted FY 2023 Budget	$1,090,858
Change from PY Budget	-$148,721
Notable FY 2023 Budget Items	FY23 budget includes $6,500 for outside auditor's to perform Single Audit procedures based on City receiving federal CARES act funds. Training and travel budget increased by $2,165 for in person training. Overall budget decrease mainly due to one-time expenditures of $124,057 for insurance claims.



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.

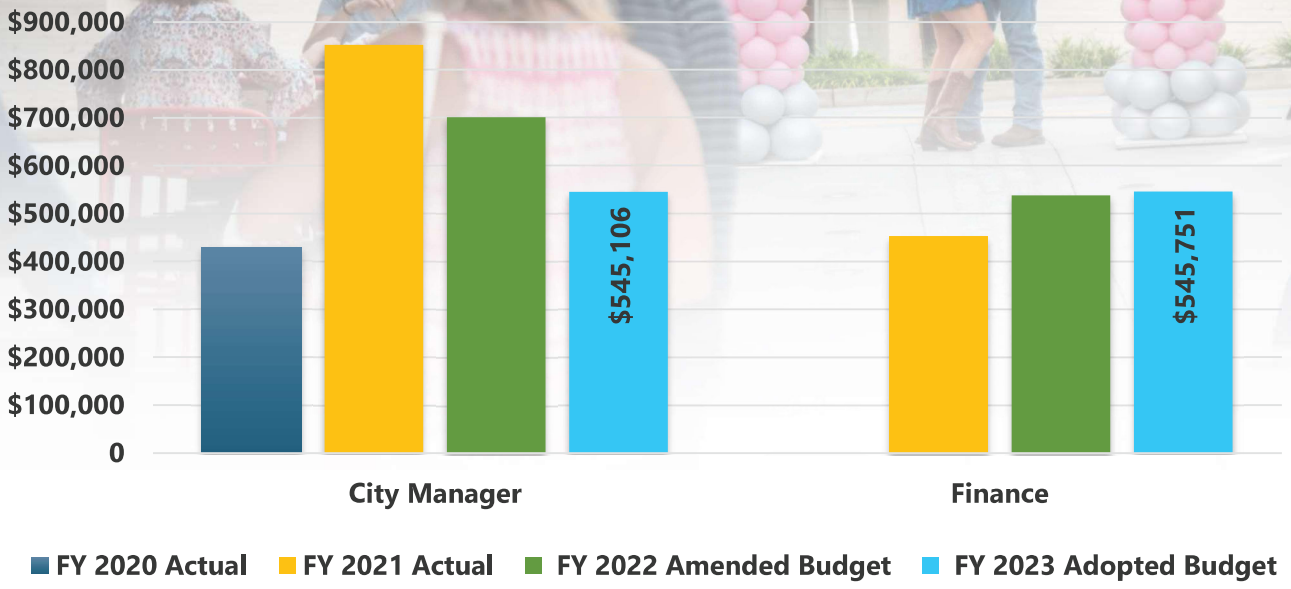
Objectives

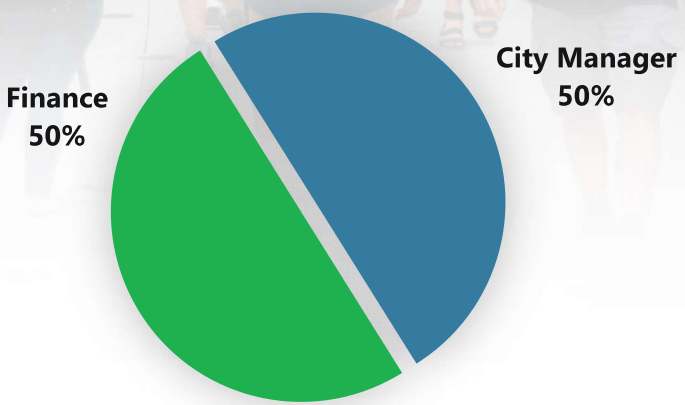
Ongoing	Provide effective and efficient management of the City organization to implement the policies and goals established by the City Council
Ongoing	Advice Council concerning the current and future needs of the City, by fostering outreach to the various stakeholder, including residents, business, 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

FY 2023	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 2023	Update policy for General Fund Fund Balance requirement for Rainy Day Reserve, Capital Reserve, and use of amounts in excesses of designated reserves
FY 2023	Start the process of evaluating new financial accounting software for the general ledger, payroll processing, accounts payable process, property taxes and payment receipting
FY 2023	Continue working with department directors to further implement Budget Performance Measures
FY 2023	Evaluate software which will allow staff to produce the Budget Book in-house and is compliant with the Government Finance Officers Association's (GFOA) Distinguished Budget Award Program
FY 2023	Continue to develop the "Duluth Standard" to make the city a desirable community/destination for residents and visitors including improved street lighting, landscape maintenance, Town Green liaisons, and expanded camera system
FY 2023	Continue planning and development with Gwinnett County to install sewer lines in the Pinecrest and Hall community using federal American Rescue Plan Act and local Special Purpose Local Option Sales Tax funds



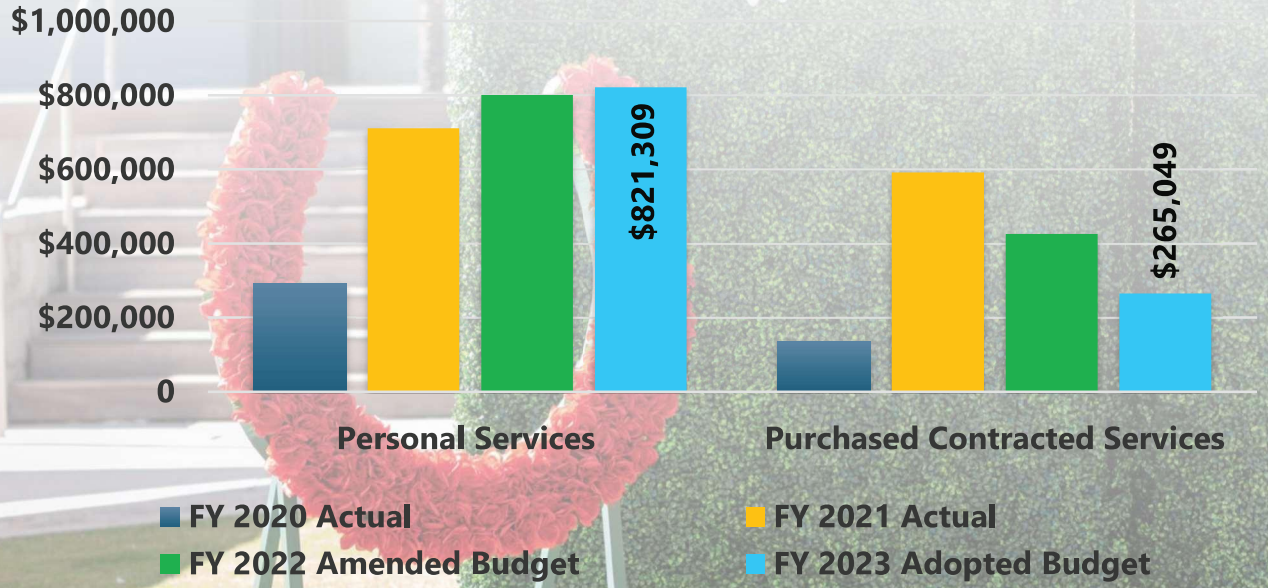
Expenditures by Function	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
City Manager	$ 429,354	$ 852,149	$ 701,206	$ 545,106	$ (156,100)	-22.3%
Finance	-	453,123	538,372	545,751	7,379	1.4%
Total: City Manager/Finance Office	$ 429,354	$ 1,305,272	$ 1,239,579	$ 1,090,858	$ (148,721)	-12.0%





Expenditures by Objects	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Amended budget	Amount Change	% Change
Personal Services	$ 292,537	$ 710,919	$ 801,175	$ 821,309	$ 20,134	2.5%
Purchased Contracted Services	134,265	591,563	426,004	265,049	(160,955)	-37.8%
Supplies	2,552	2,790	12,400	4,500	(7,900) *	-63.7%
Total: City Manager/Finance Office	$ 429,354	$ 1,305,272	$ 1,239,579	$ 1,090,858	$ (148,721)	-12.0%

*Paid $10,000 for arts & creative economy master plan contribution in 2022.

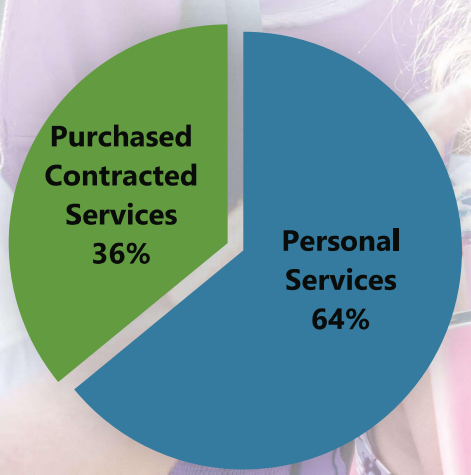


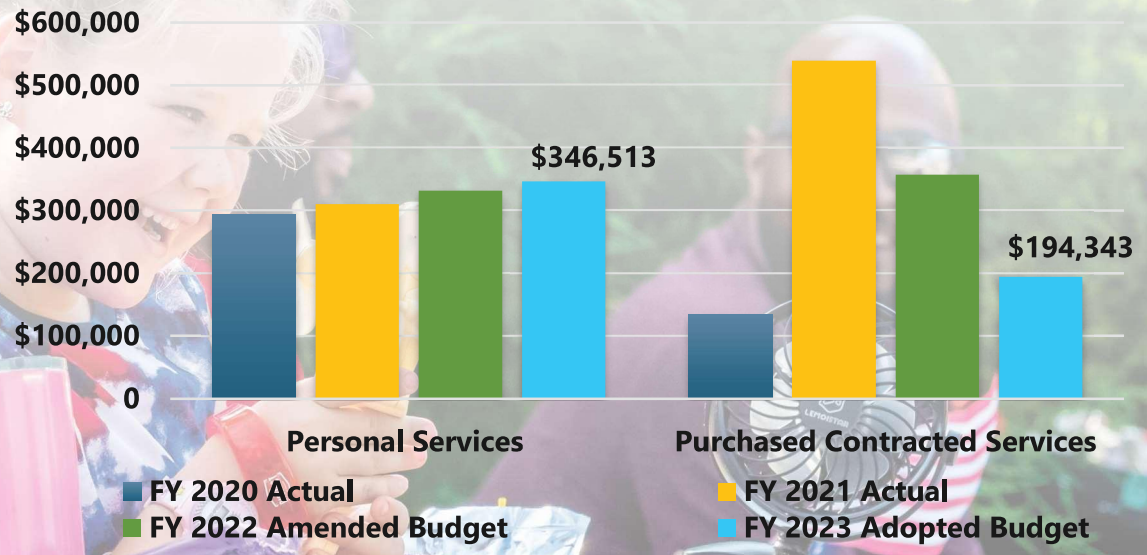


	FY21		FY22		FY23	
Authorized position	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Manager	1		1		1	
Assistant to Mayor & City Manager	1		1		1	
Total:	2	0	2	0	2	0

Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 292,537	$ 310,182	$ 331,558	$ 346,513	$ 14,955	4.5%
Purchased Contracted Services	134,265	539,177	357,498	194,343	(163,155)	-45.6%
Supplies	2,552	2,790	12,150	4,250	(7,900) *	-65.0%
Total:	$ 429,354	$ 852,149	$ 701,206	$ 545,106	$ (156,100)	-22.3%

*Paid $10,000 for arts & creative economy master plan contribution in 2022.

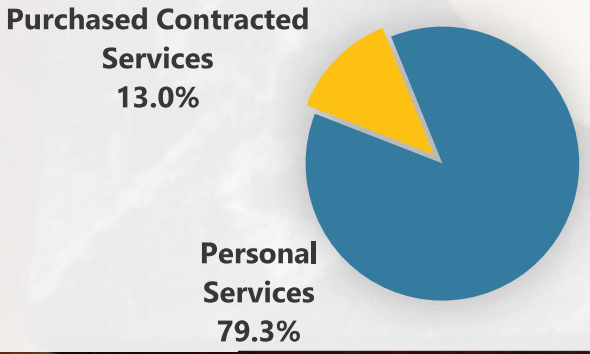


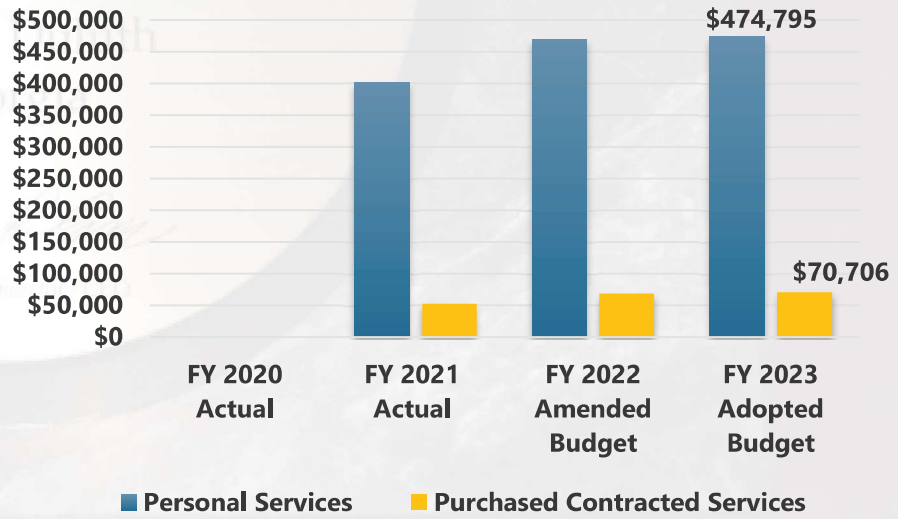


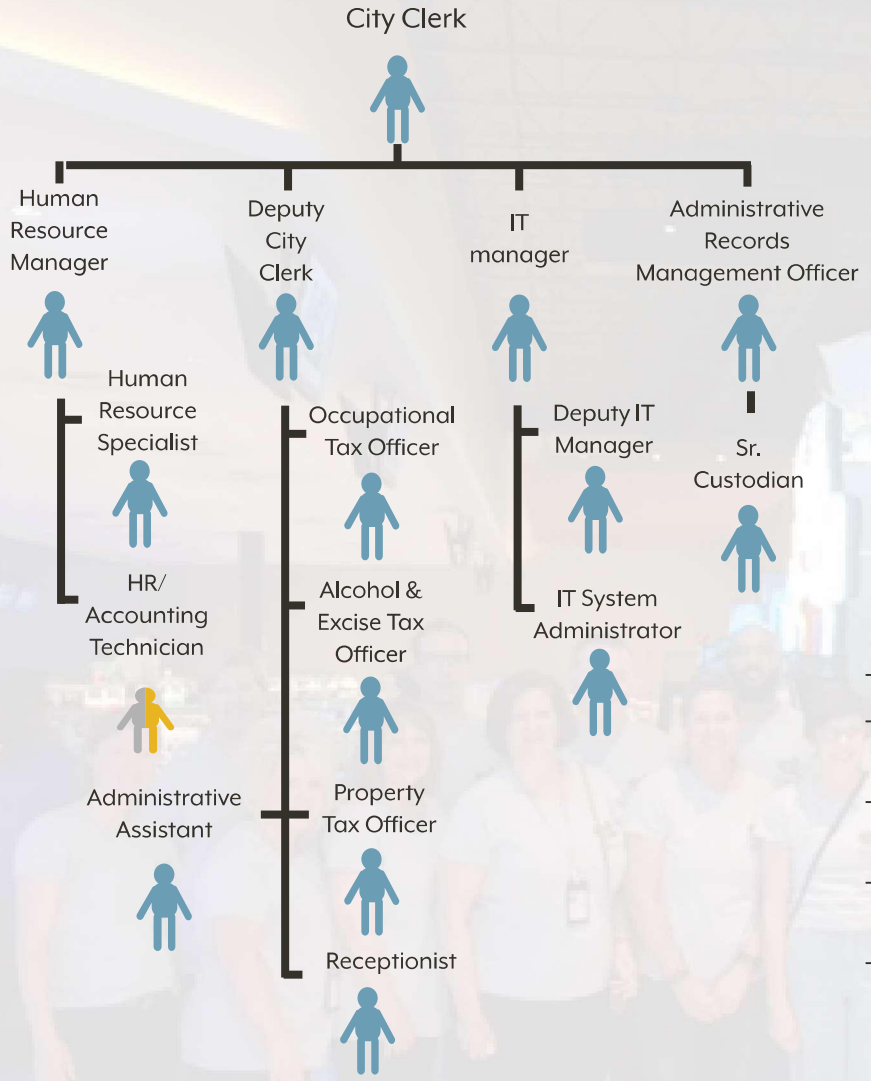
City Manger Finance

Finance Department	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time	FY23 Full Time	FY23 Part-Time
Assistant City Manager/Finance & Redevelopment Director	1		1		1	
Accounting Officer	1		1		1	
Senior Accounting Technician	1		1		1	
Accounting/HR Technician	0.5		0.5		0.5	
Accounting Specialist		1		1		1
Budget & Finance Analyst	1		1		1	
Total:	3.5	2	4.5	1	4.5	1

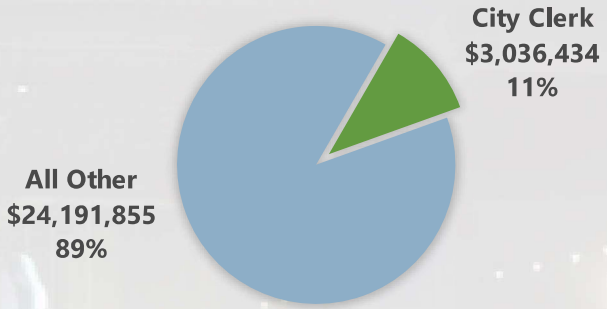
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ -	$ 400,737	$ 469,616	$ 474,795	$ 5,179	1.1%
Purchased Contracted Services	-	52,386	68,506	70,706	2,200	3.2%
Supplies	-	-	250	250	-	0.0%
Total:	$ -	$ 453,123	$ 538,372	$ 545,751	$ 7,379	1.4%







PORTION OF $27M 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 2022 Budget	$3,054,204
Adopted FY 2023 Budget	$3,036,434
Change from PY Budget	- $17,770
Notable FY 2023 Budget Items	TThe budget decrease in FY23 was due to two factors: 1) Election Supplies/Notices decreased $24,044 due to the current year being an off year for council elections. 2) Vehicle expenditures decreased $76,226 due to one-time purchase of 2 vehicles. However, if the purchase is not completed in FY22, the funds will be rolled over to the current year. Budget increase include: 1) $35,000 for security framework and annual penetration testing, 2) $20,000 for password management and 2-factor authenication, 3) $19,650 for 3 smart whiteboard displays. Human Resources budget includes $8,000 for outside consultants compensation and benefits study.

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.



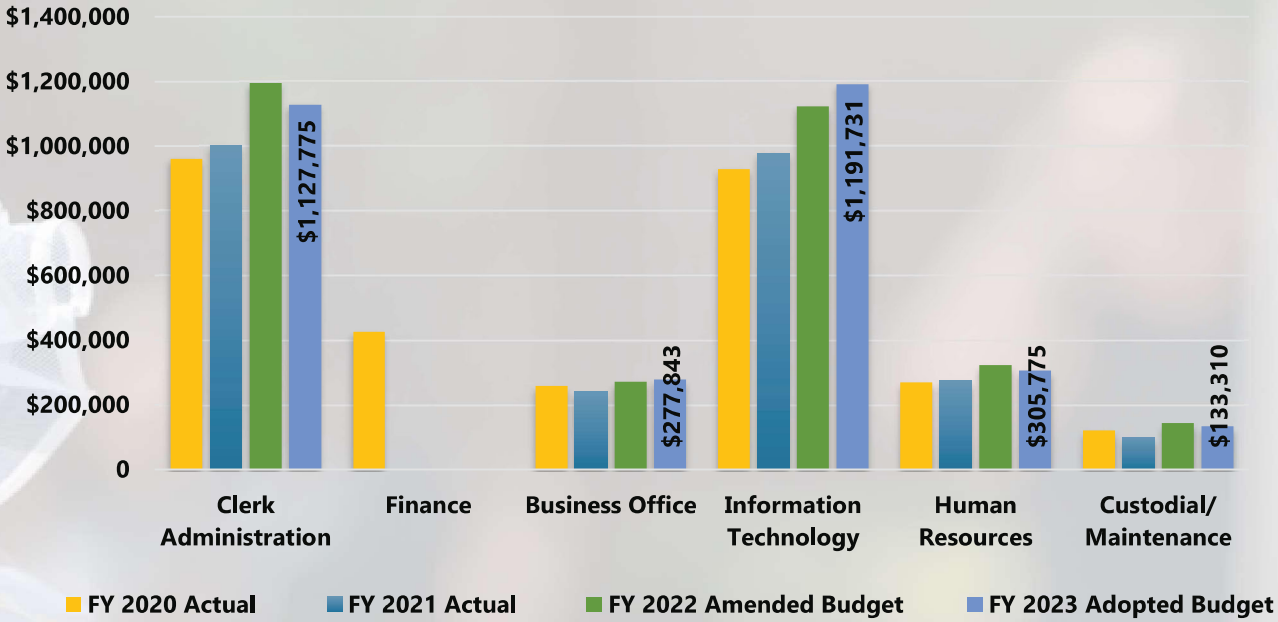
Objectives

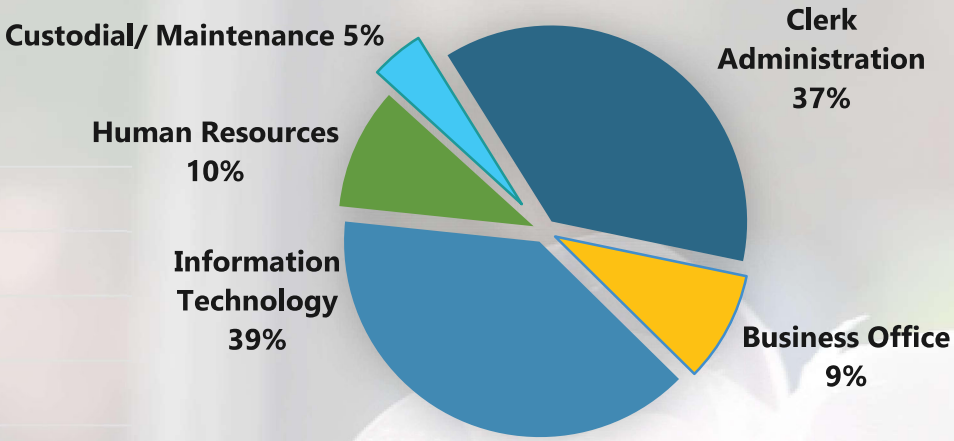
Ongoing	Continue to maintain a high level of customer service for Duluth citizens and businesses and other City departments
Ongoing	Maintain a well-trained professional staff that is dedicated to the citizens they serve
Ongoing	Ensure departmental compliance with Federal, State and Local laws and ordinances
Ongoing	Continue to provide efficient and effective service by exploring ways to streamline processes through the use of technology

FY 2023	Review employee benefits including medical insurance, pension plan, and 457 plan for update or plan changes in order to attract and retain employees
FY 2023	Work with outside vendor to preserve the historical records for the City from 1906 to 1950 including minute books from council and other committee meetings, ordinances, journals and other related artifacts
FY 2023	Training of newly promoted Human Resources Manager, Payroll & Benefits Specialist, and Human Resources Technician to ensure a smooth transition and support ideas to improve policies, process and procedures
FY 2023	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 connections

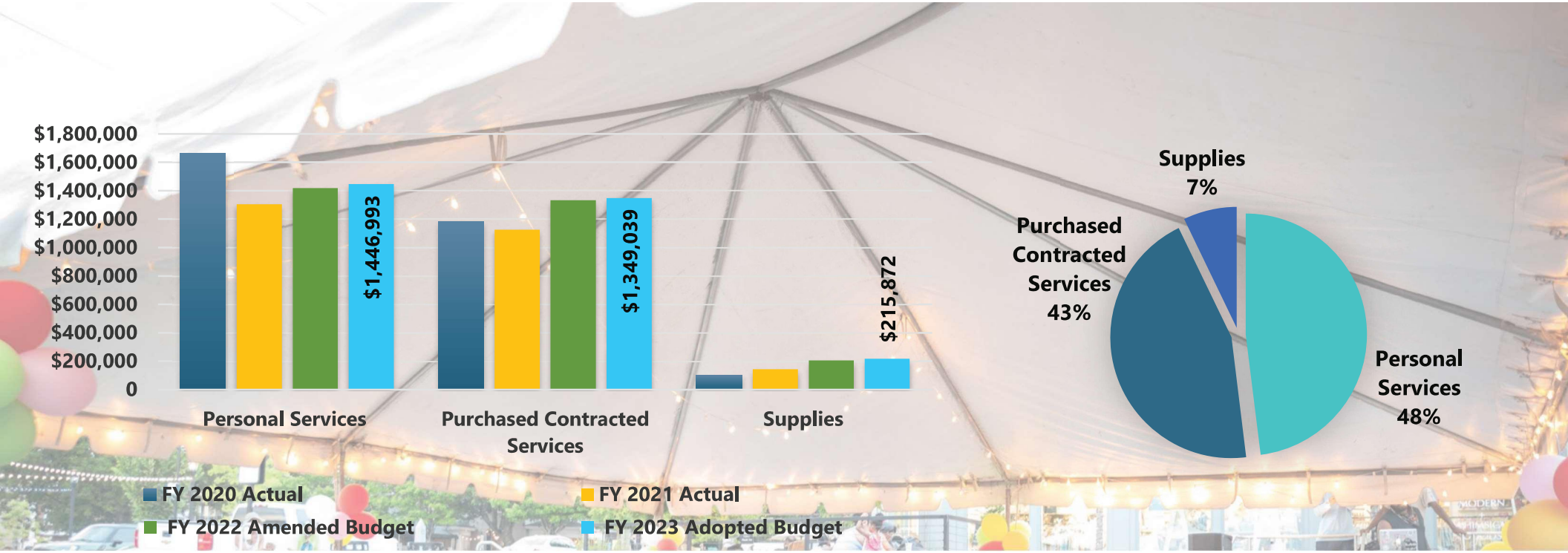


Expenditures by Function	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Clerk Administration	$ 960,302	$ 1,002,593	$ 1,195,326	$ 1,127,775	$ (67,551)	-5.7%
Finance	426,067	-	-	-	-	NA
Business Office	258,608	242,234	270,393	277,843	7,450	2.8%
Information Technology	929,336	977,832	1,123,083	1,191,731	68,648	6.1%
Human Resources	268,728	273,688	322,671	305,775	(16,897)	-5.2%
Custodial/ Maintenance	121,127	98,753	143,432	133,310	(10,122)	-7.1%
Total: City Clerk/Business Office	$ 2,964,169	$ 2,595,099	$ 3,054,905	$ 3,036,434	$ (18,471)	-0.6%





Expenditures by Objects	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 1,664,840	$ 1,304,641	$ 1,418,542	$ 1,446,993	$ 28,451*	2.0%
Purchased Contracted Services	1,182,297	1,125,222	1,331,804	1,349,039	17,235	1.3%
Supplies	102,679	143,181	205,119	215,872	10,753	5.2%
Intergovernmentals	9,193	2,691	3,204	2,660	(544)	-17%
Other Costs	5,159	19,364	96,236	21,870	(74,366)	-77.3%
Total: City Clerk/Business Office	$ 2,964,169	$ 2,595,099	$ 3,054,905	$ 3,036,434	$ (18,471)	-0.6%

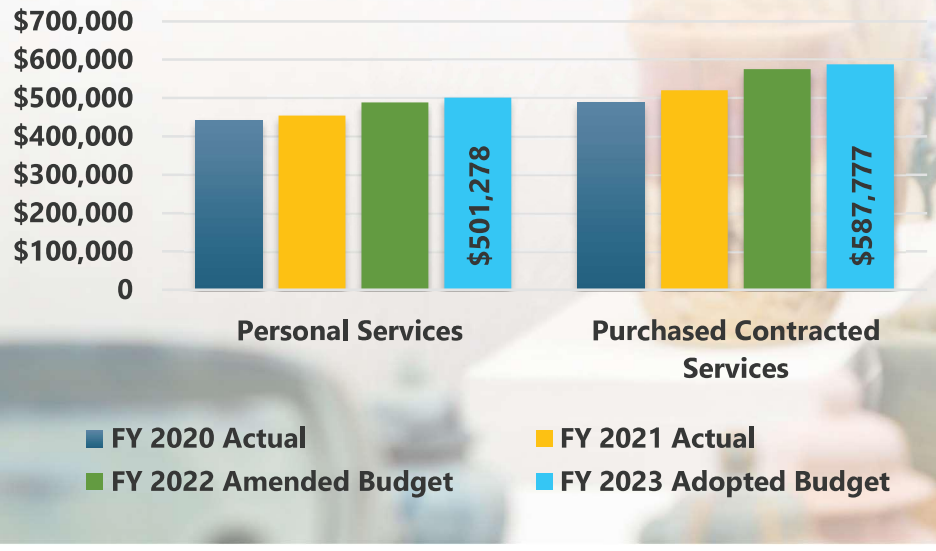


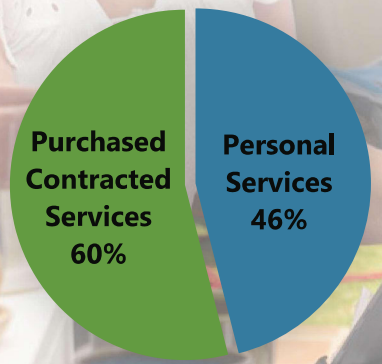
City Clerk Administration

	FY21		FY22		FY23	
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 management officer	1		1		1	
Administrative Assistant					1	
Special Project coordinator	1		1			
Total:	4	0	4	0	4	0

Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 441,395	$ 454,167	$ 488,091	$ 501,278	$ 13,187	2.7%
Purchased Contracted Services	488,342	520,496	575,664	587,777	12,113	2.1%
Supplies	21,899	25,041	50,335	34,850	(15,485)	-30.8%
Intergovernmental	8,127	1,482	2,000	2,000	-	0.0%
Other Costs	539	1,406	79,236	1,870	(77,366) *	-97.6%
Total:	$ 960,302	$ 1,002,593	$ 1,195,326	$ 1,127,775	$ (67,551)	-5.7%

* Purchase Two 2021 Pursuit utility AWD Explorers of $ 76,236 in FY 2022, but not receive until FY 2023. PO was void at the end of FY 2022.

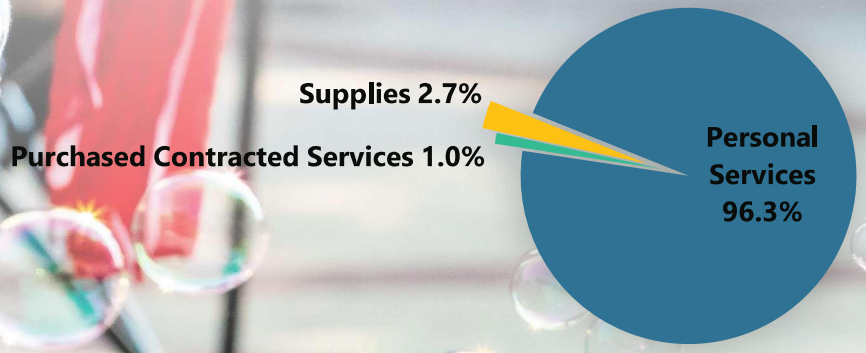


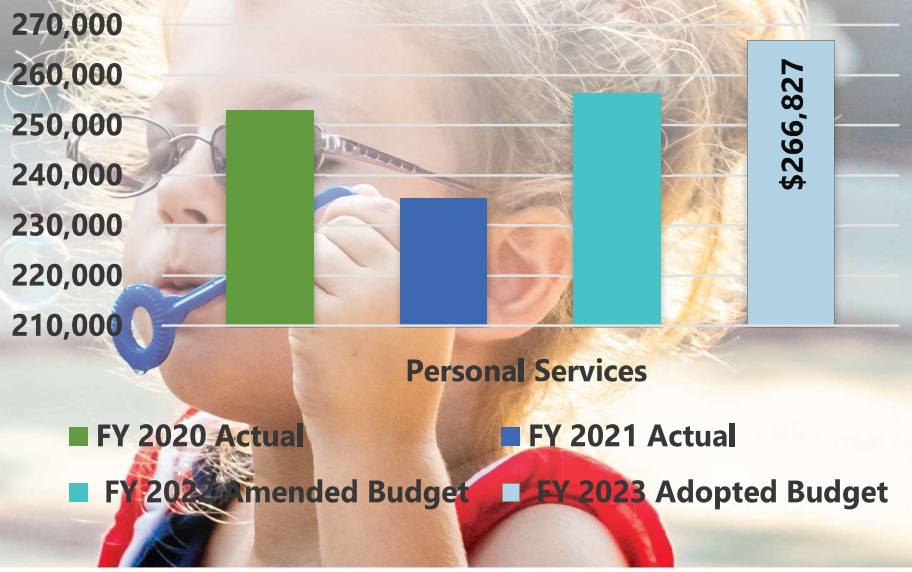


City Clerk Business Office

Business Office	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time	FY23 Full Time	FY23 Part-Time
Property Tax Officer	1		1		1	
Occupational Tax Officer	1		1		1	
Alcohol/Excise Tax Officer	1		1		1	
Administrative Assistant	1					
Receptionist			1		1	
Total:	4	0	4	0	4	0

Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 252,828	$ 235,425	$ 256,286	$ 266,827	$ 10,541	4.1%
Purchased Contracted Services	641	144	2,221	2,876	655	29.5%
Supplies	4,073	5,456	10,682	7,480	(3,202)	-30.0%
Intergovernmental	1,066	1,209	1,204	660	(544)	-45.2%
Total:	$ 258,608	$ 242,234	$ 270,393	$ 277,843	$ 7,450	2.8%



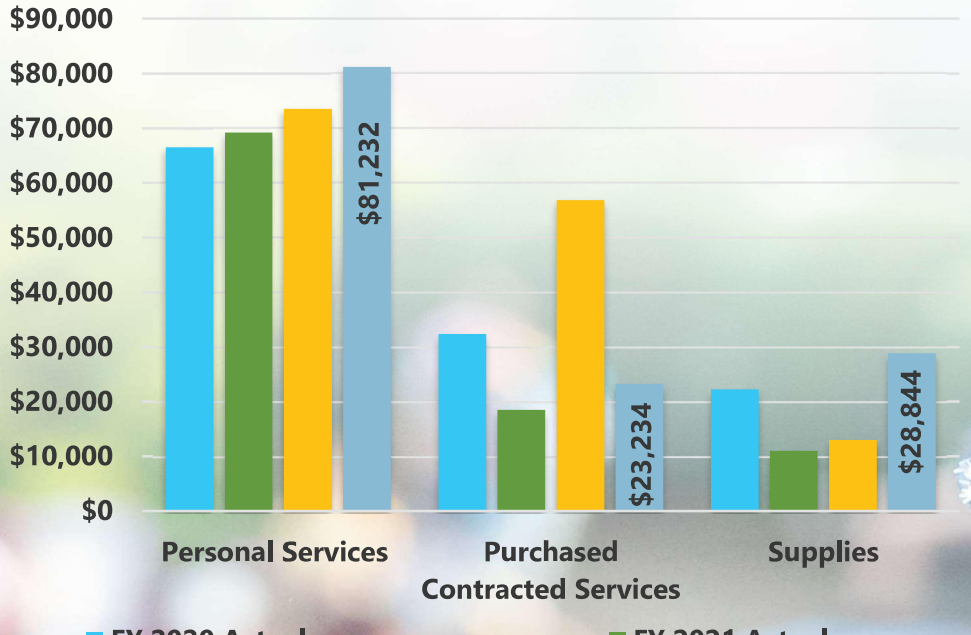


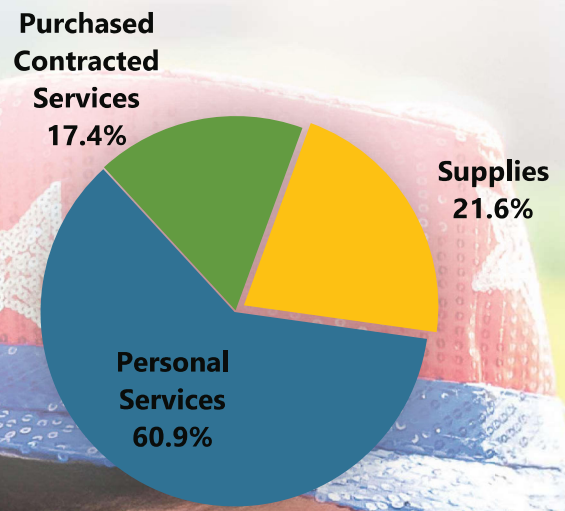
City Clerk Custodial

	FY21		FY22		FY23	
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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 66,516	$ 69,229	$ 73,553	$ 81,232	$ 7,679	10.4%
Purchased Contracted Services	32,372	18,502	56,887	23,234	(33,653) *	-59.2%
Supplies	22,239	11,022	12,992	28,844	15,852	122.0%
Total:	$ 121,127	$ 98,753	$ 143,432	$ 133,310	$ (10,122)	-7.1%

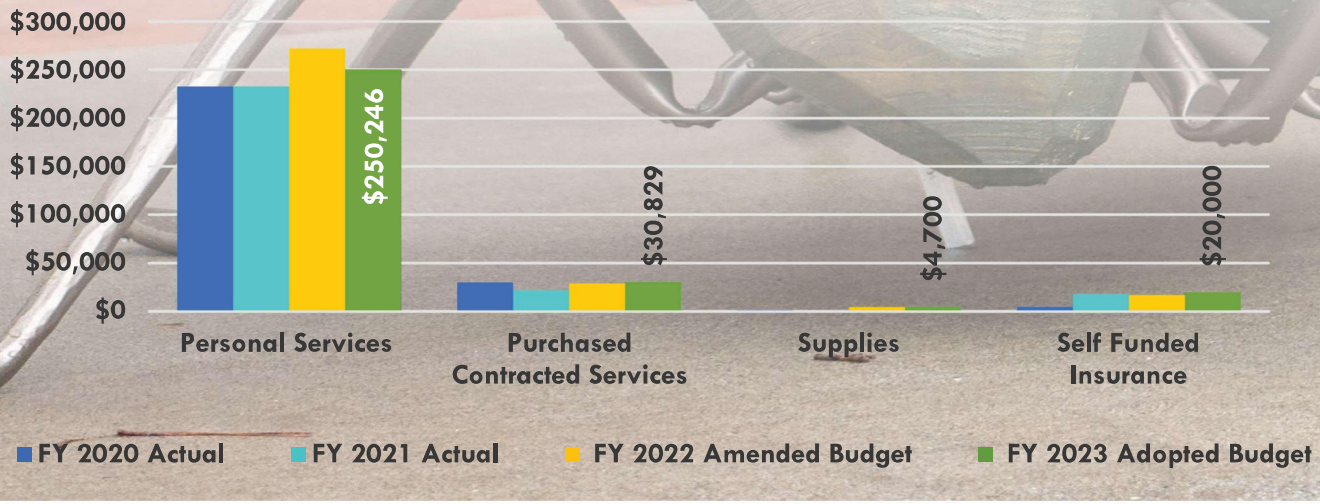
* Shutters & installation for City Hall in FY 2022.

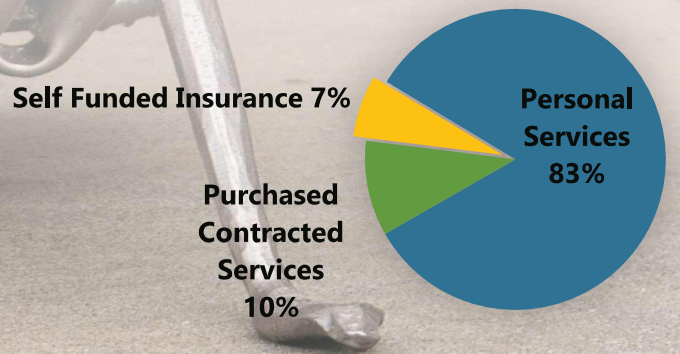




	FY21		FY22		FY23	
Human Resources	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Human Resources Manager	1		1		1	
Payroll & Benefits Specialist	1		1		1	
HR/Accounting Technician	0.5		0.5		0.5	
Total:	2.5	0	2.5	0	2.5	0

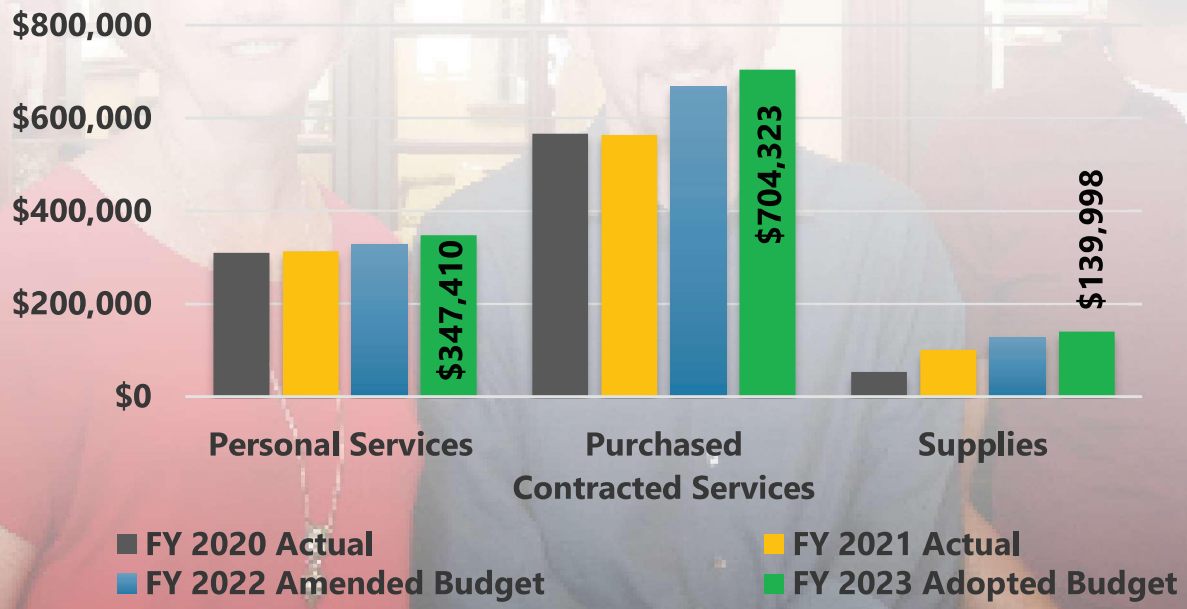
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 232,628	$ 232,745	$ 272,136	$ 250,246	$ (21,891)	-8.0%
Purchased Contracted Services	30,204	21,883	29,035	30,829	1,794	6.2%
Supplies	1,276	1,103	4,500	4,700	200	4.4%
Self Funded Insurance	4,620	17,958	17,000	20,000	3,000	17.6%
Total:	$ 268,728	$ 273,688	$ 322,671	$ 305,775	$ (16,897)	-5.2%

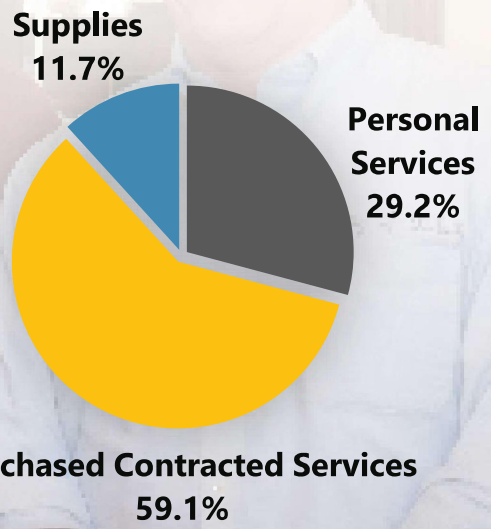




	FY21		FY22		FY23	
Information Technology	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Information Technology Manager	1		1		1	
Deputy Information Technology Manager	1		1		1	
Information Technology Systems Administrator					1	
Information Technology Technician	1		1			
Total:	3	0	3	0	3	0

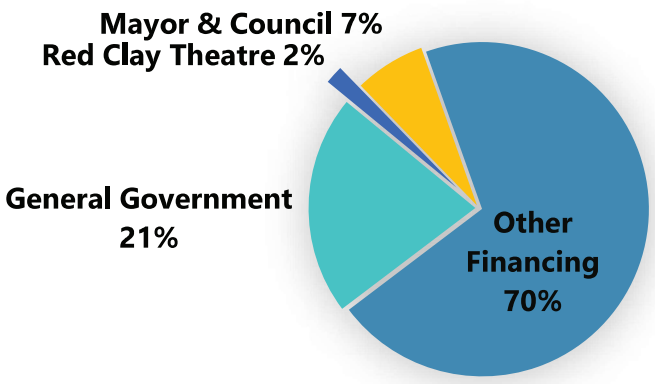
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 310,177	$ 313,075	$ 328,476	$ 347,410	$ 18,934	5.8%
Purchased Contracted Services	566,126	564,197	667,997	704,323	36,326	5.4%
Supplies	53,033	100,560	126,610	139,998	13,388	10.6%
Total:	$ 929,336	$ 977,832	$ 1,123,083	$ 1,191,731	$ 68,648	6.1%

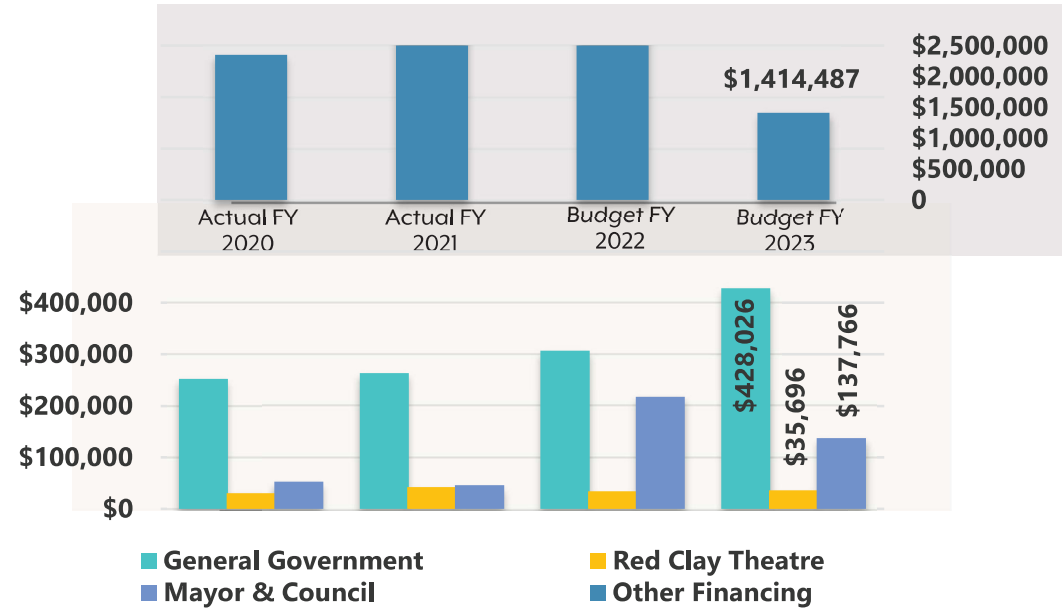




Expenditures by Function	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
General Government	$ 252,206	$ 263,524	$ 306,790	$ $428,026	$ 121,236	39.5%
Red Clay Theatre	30,632	42,271	34,388	35,696	1,308	3.8%
Mayor & Council	52,593	46,190	217,974	137,766	(80,208)	-36.8%
Boards and Committees	780	1,050	6,567	6,567	-	0.0%
Other Financing	2,350,693	4,664,108	2,765,541	1,414,487	(1,351,054)	-48.9%
Total:	$ 2,686,904	$ 5,017,143	$ 3,331,260	$ 2,022,542	$ (1,308,718)	-39.3%

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.

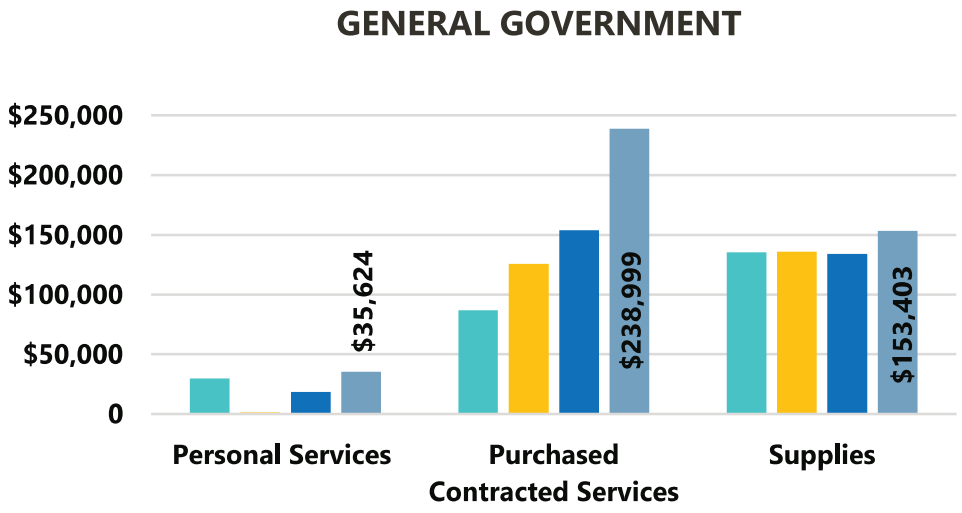


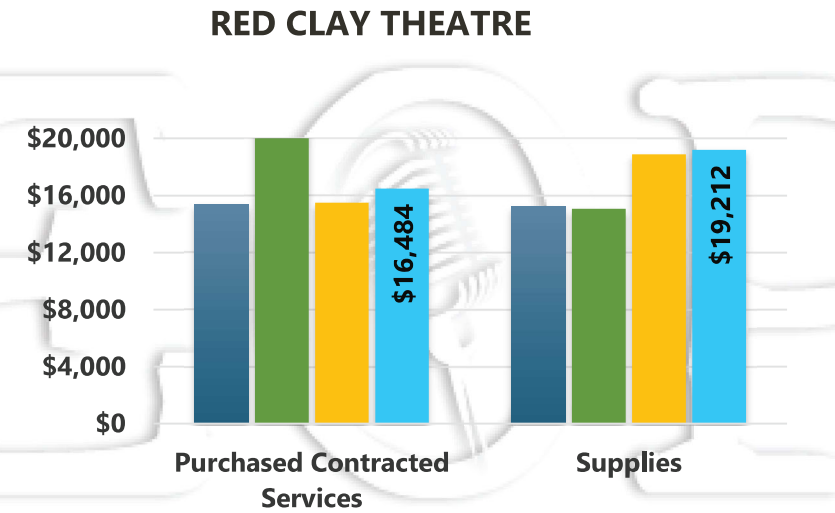


GENERAL GOVERNMENT

Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 29,673	$ 1,464	$ 18,614	$ 35,624	$ 17,010 *	91.4%
Purchased Contracted Services	87,019	125,890	153,932	238,999	85,067	55.3%
Supplies	135,514	136,171	134,244	153,403	19,159	14.3%
Total:	$ 252,206	$ 263,524	$ 306,790	$ 428,026	$ 121,236	39.5%

* Expecting more event's pay as Covid restriction eased.



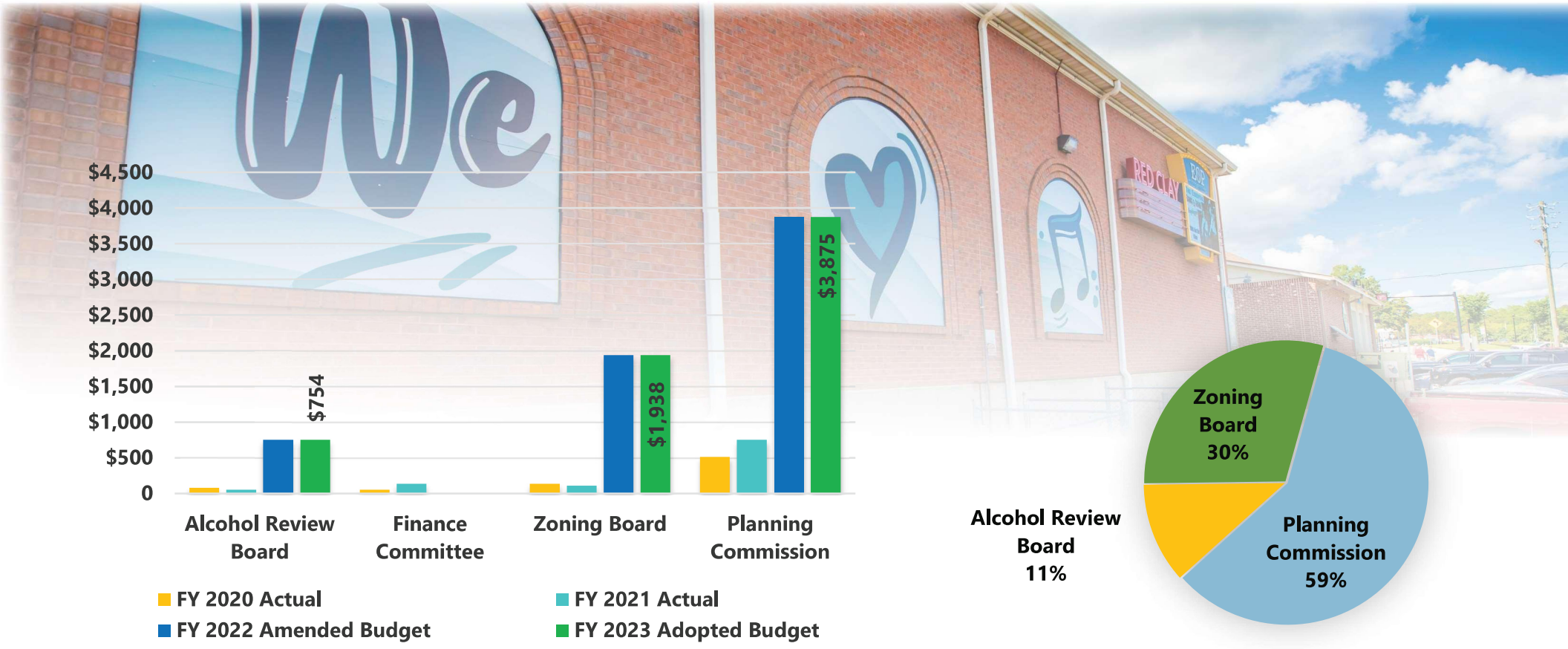


RED CLAY THEATRE

Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 15,378	$ 27,182	$ 15,494	$ 16,484	$ 990	6.4%
Supplies	15,254	15,090	18,894	19,212	318	1.7%
Total:	$ 30,632	$ 42,271	$ 34,388	$ 35,696	$ 1,308	3.8%

BOARDS AND COMMITTEES

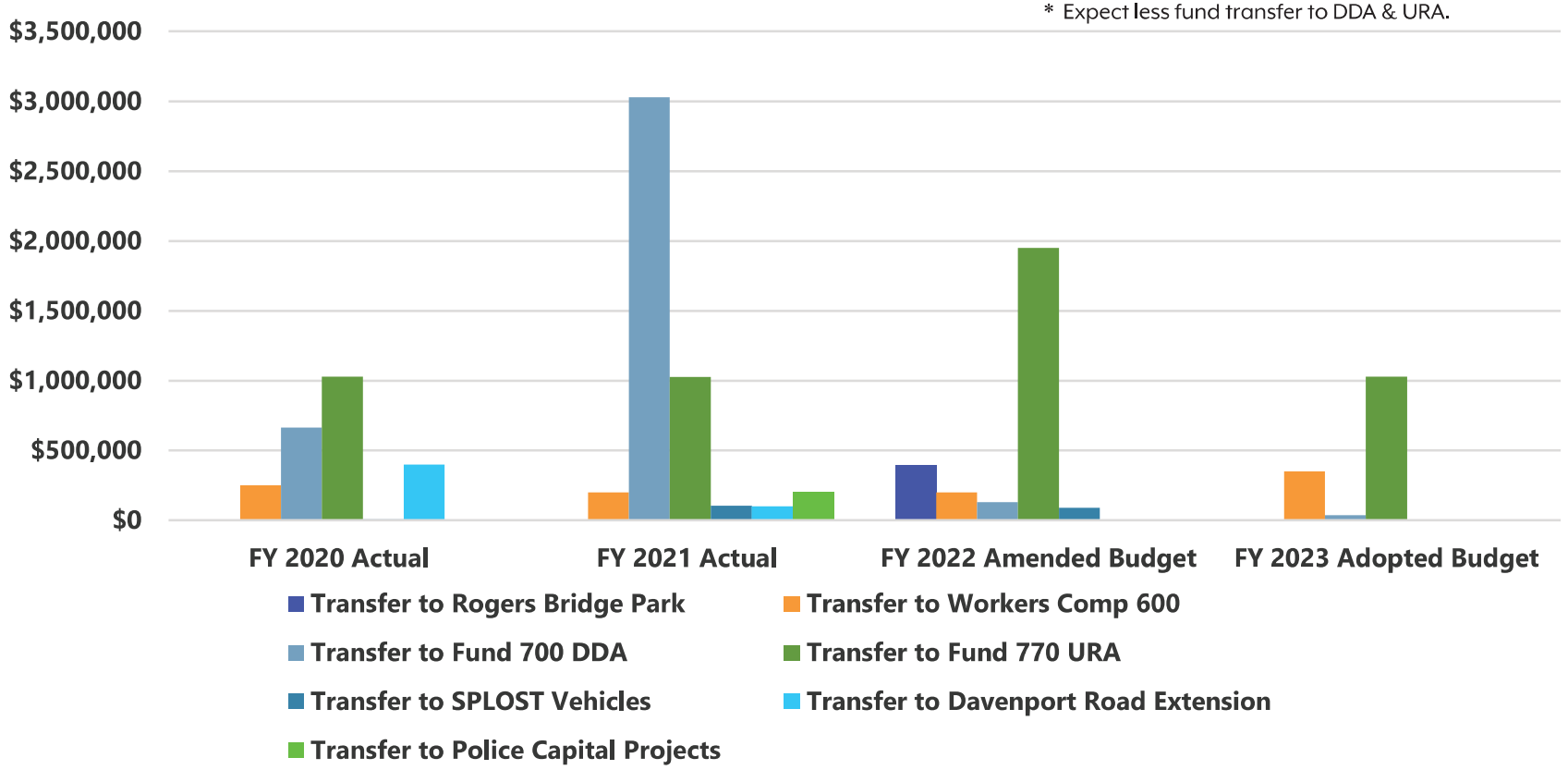
Boards & Committees	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted budget	Amount Change	% Change
Alcohol Review Board	$ 81	$ 54	$ 754	$ 754	$ -	0.0%
Finance Committee	54	135	-	-	-	NA
Zoning Board	135	108	1,938	1,938	-	0.0%
Planning Commission	511	754	3,875	3,875	-	0.0%
Total:	$ 780	$ 1,050	$ 6,567	$ 6,567	$ -	0.0%

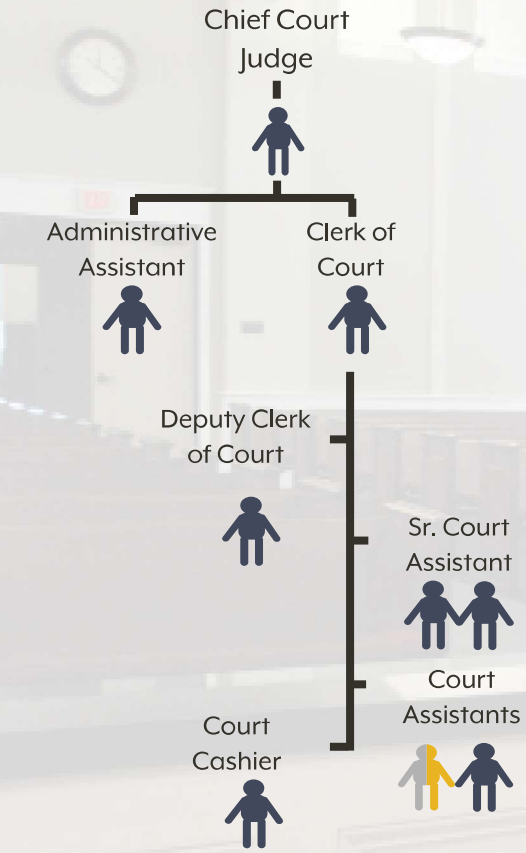


OTHER FINANCING

Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Transfer to Rogers Bridge Park	0	0	395,040	-		
Transfer to Workers Comp 600	$ 250,000	$ 200,000	$ 200,000	$ 350,000	$ 150,000*	75.0%
Transfer to Fund 700 DDA	664,978	3,031,054	129,545	36,640	(92,905)	-71.7%
Transfer to Fund 770 URA	1,029,120	1,027,654	1,950,609	1,027,847	(922,762)	-47.3%
Transfer to SPLOST Vehicles	6,595	103,840	90,347	-	(90,347)	NA
Transfer to Davenport Road Extension	400,000	100,000	-	-	-	
Transfer to Police Capital Projects	-	201,560	-	-	-	
Total:	$ 2,350,693	$ 4,664,108	$ 2,765,541	$ 1,414,487	$ (956,014)	-48.9%

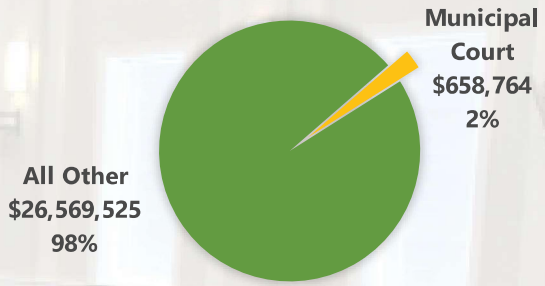
* Expect less fund transfer to DDA & URA.







PORTION OF $27M 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 2022 Budget	$688,987
Adopted FY 2023 Budget	$658,764
Change from PY Budget	-$30,222
Notable FY 2022 Budget Items	FY23 budget decrease is mainly the result of a staff reduction of one part-time Court Assistant based on a change in court procedures.

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



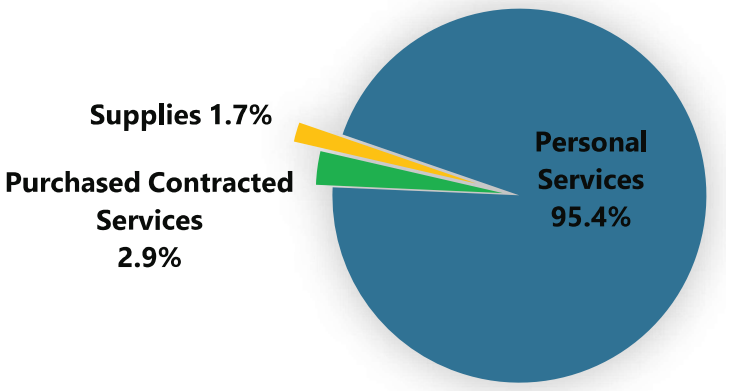
FY 2023	Investigate the implementation of virtual court session software that would allow the Judge to hear cases from out of state defendants to create an alternative to a personal court appearance
FY 2023	Replace/upgrade current court room audio-visual equipment which will replace the wall mounted TV monitors, allow for streaming over the internet and provide Americans With Disabilities compliance.
FY 2023	Continue to monitor directives from State of Georgia for compliance with COVID or other requirements to ensure the safety of visitors and staff alike

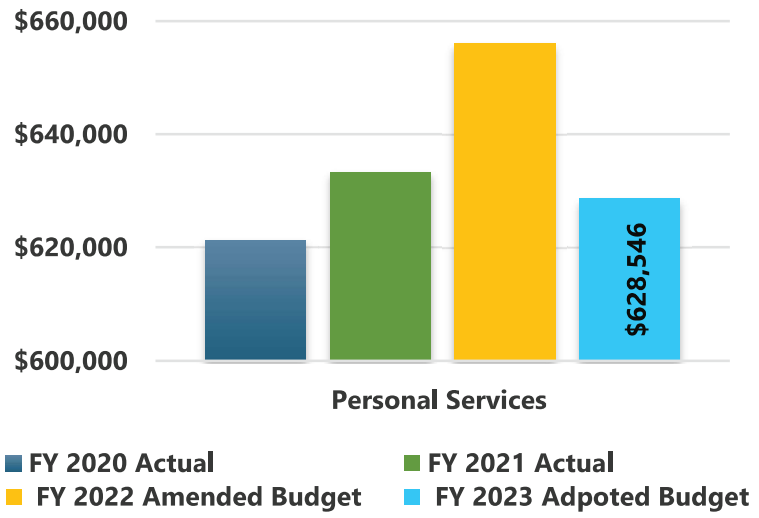


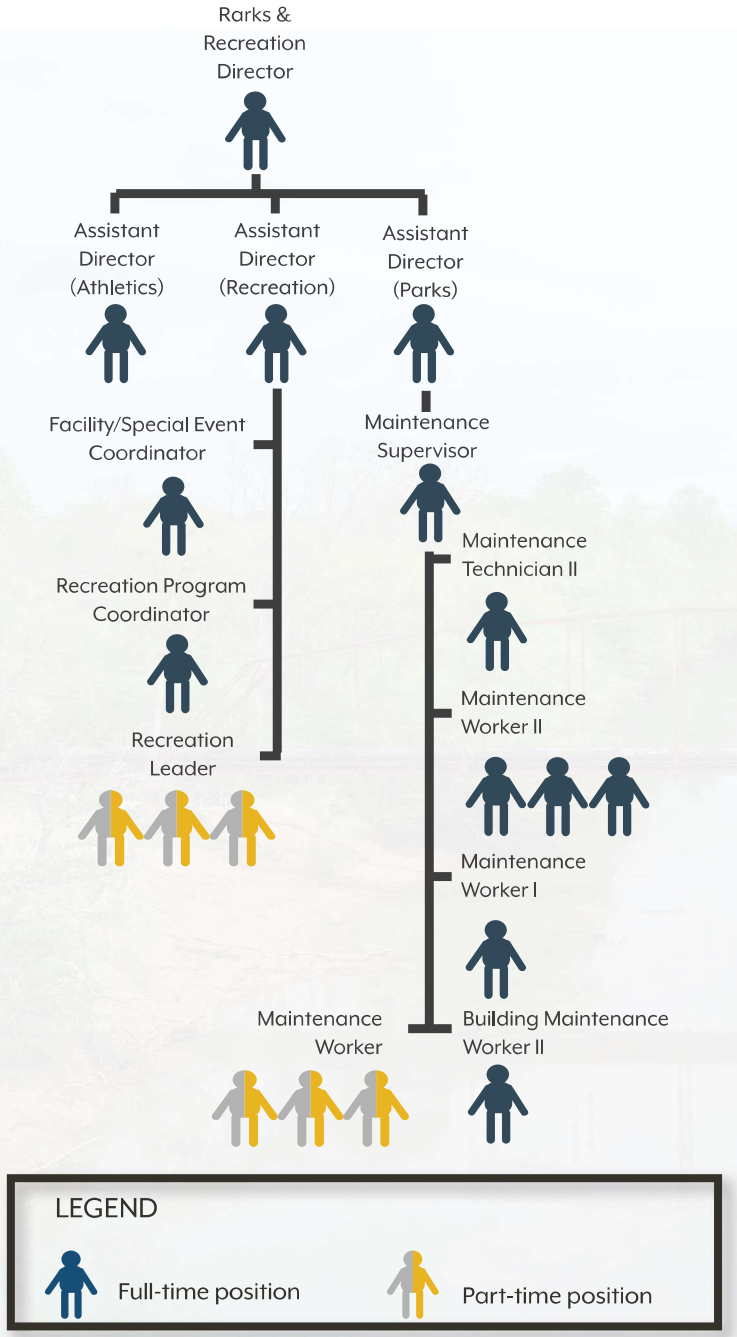
Municipal Court

Municipal Court	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time	FY23 Full Time	FY23 Part-Time
Chief Court Judge	1		1		1	
Clerk of Court	1		1		1	
Deputy Clerk of Court	1		1		1	
Lead Court Assistant	1					
Administrative Assistant	1		1		1	
Court Cashier	1		1		1	
Senior Court Assistant	1		1		2	
Court Assistant	1	2	2	2	1	1
Total :	8	2	8	2	8	1

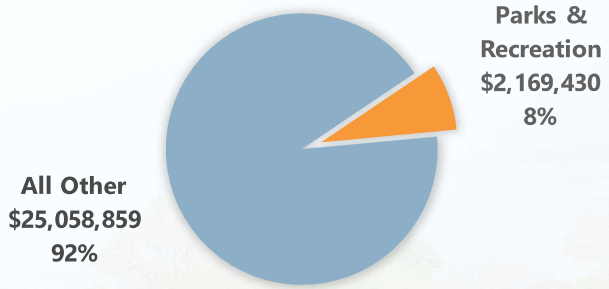
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 621,343	$ 633,243	$ 655,942	$ 628,546	$ (27,395)	-4.2%
Purchased Contracted Services	8,926	10,119	20,777	19,143	(1,634)	-7.9%
Supplies	6,696	6,569	12,268	11,075	(1,193)	-9.7%
Total:	$ 636,965	$ 649,931	$ 688,987	$ 658,764	$ (30,222)	-4.4%



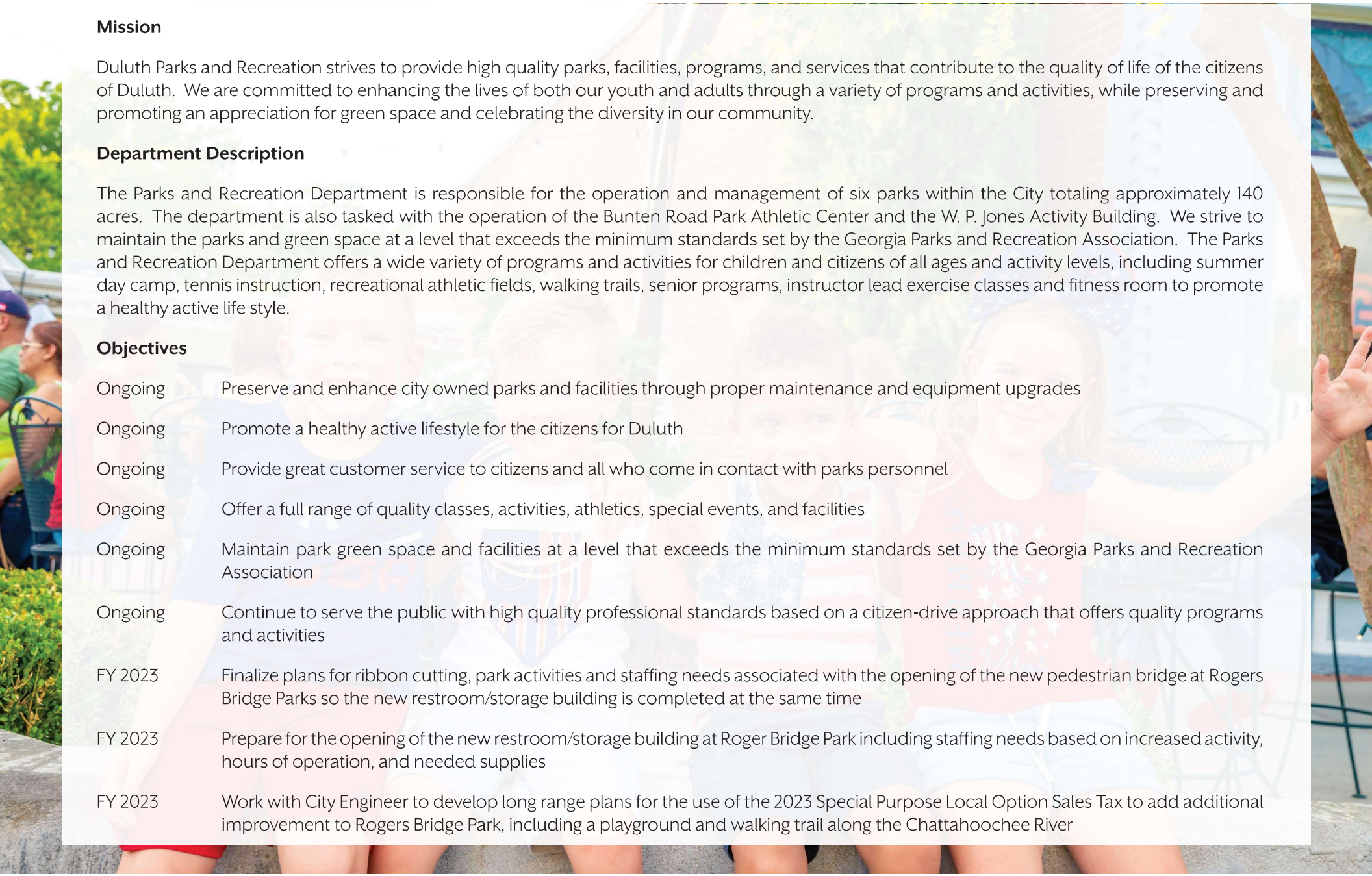




PORTION OF $26M GENERAL FUND BUDGET



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	13 full time and 6 part time
Current FY 2022 Budget	$1,942,356
Adopted FY 2023 Budget	$2,169,430
Change from PY Budget	$227,074
Notable FY 2022 Budget Items	Budget includes funding for 1 new full-time Maintenance Worker II position. Budget funding of $18,500 to striping and refinishing gym floor (done approximately every 5 years, based on usage), $17,768 resurfacing of WP Jones tennis court and $17,180 resurfacing of Bunten Road Park tennis court. Funding of $4,365 for new treadmill in workout room. Budget decrease by $83,952 based on one-time purchase of 3 vehicles in FY22.



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.

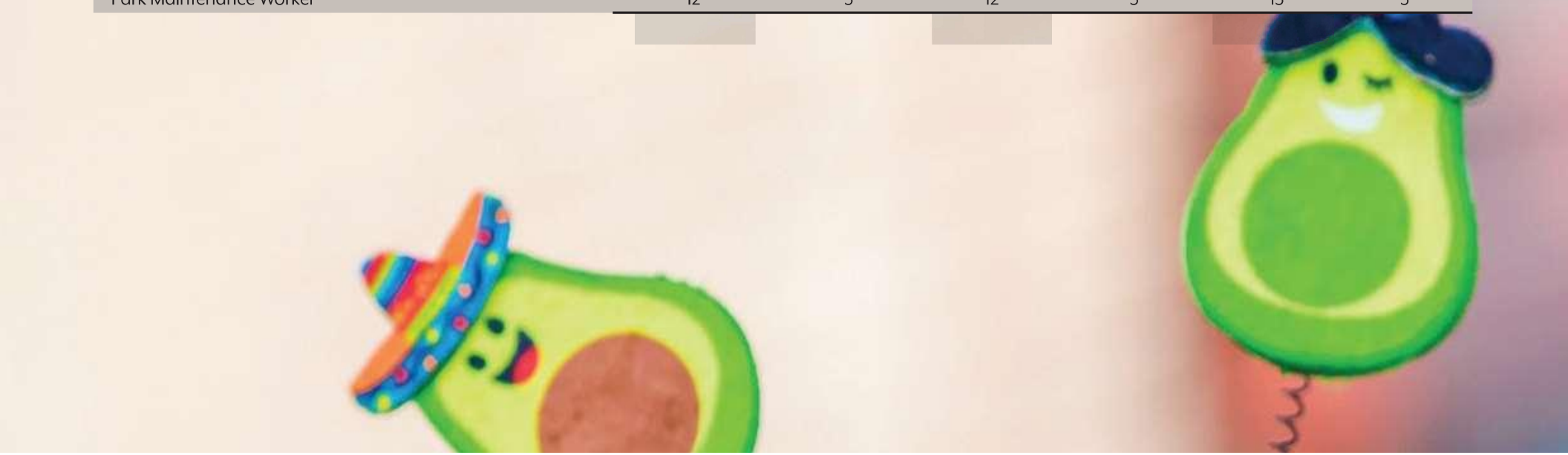
Objectives

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 2023	Finalize plans for ribbon cutting, park activities and staffing needs associated with the opening of the new pedestrian bridge at Rogers Bridge Parks so the new restroom/storage building is completed at the same time
FY 2023	Prepare for the opening of the new restroom/storage building at Roger Bridge Park including staffing needs based on increased activity, hours of operation, and needed supplies
FY 2023	Work with City Engineer to develop long range plans for the use of the 2023 Special Purpose Local Option Sales Tax to add additional improvement to Rogers Bridge Park, including a playground and walking trail along the Chattahoochee River

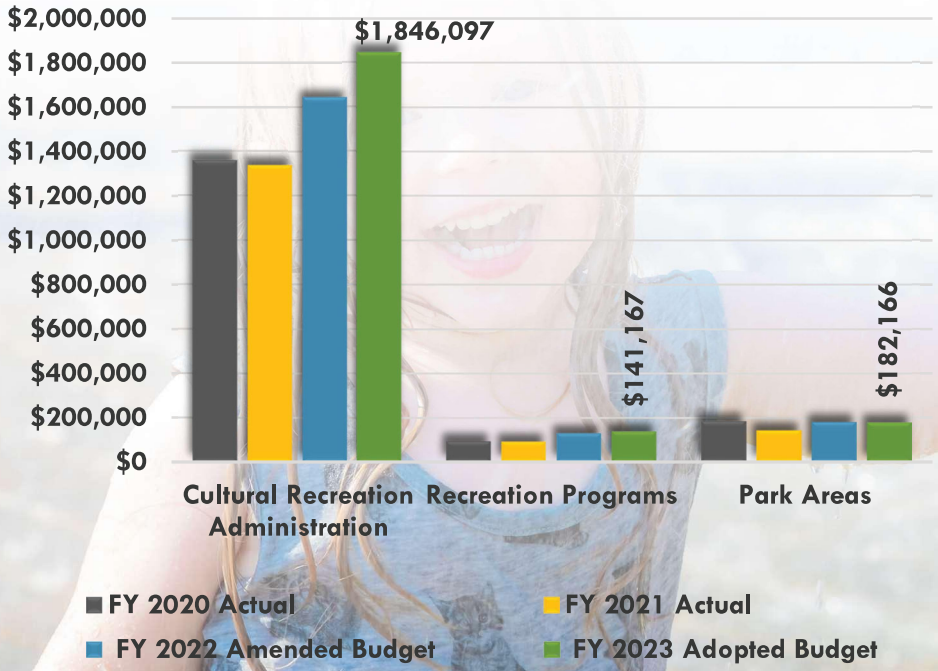
FY 2023 Explore funding, design and cost to add multiple pickle ball court to Bunten Road Park, including best location, additional parking needs, lighting required and possible expansion of the area detention pond due to the additional impervious surface

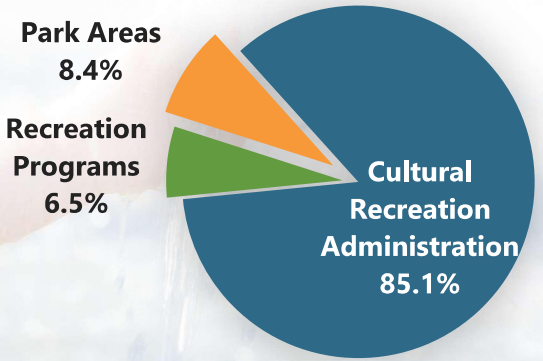


	FY21		FY22		FY23	
Parks and Recreation	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Parks & Recreation Director	1		1		1	
Assistant Director - Parks	1		1		1	
Assistant Director - Recreation	1		1		1	
Assistant Director - Athletics					1	
Athletic & Tennis Coordinator	1		1			
Special Events & Facility Coordinator	1		1		1	
Parks Maintenance Supervisor	1		1		1	
Park Maintenance Technician II	2		2		1	
Maintenance Worker I	1		2		1	
Maintenance Worker II					3	
Building Maintenance Worker II	1		1		1	
Building Custodian	1					
Recreation Program Coordinator	1		1		1	
Recreation Leader		3		3		3
Park Maintenance Worker	12	3	12	3	13	3

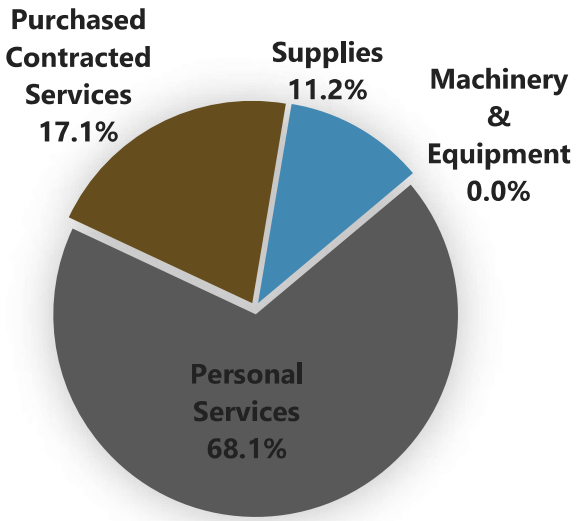


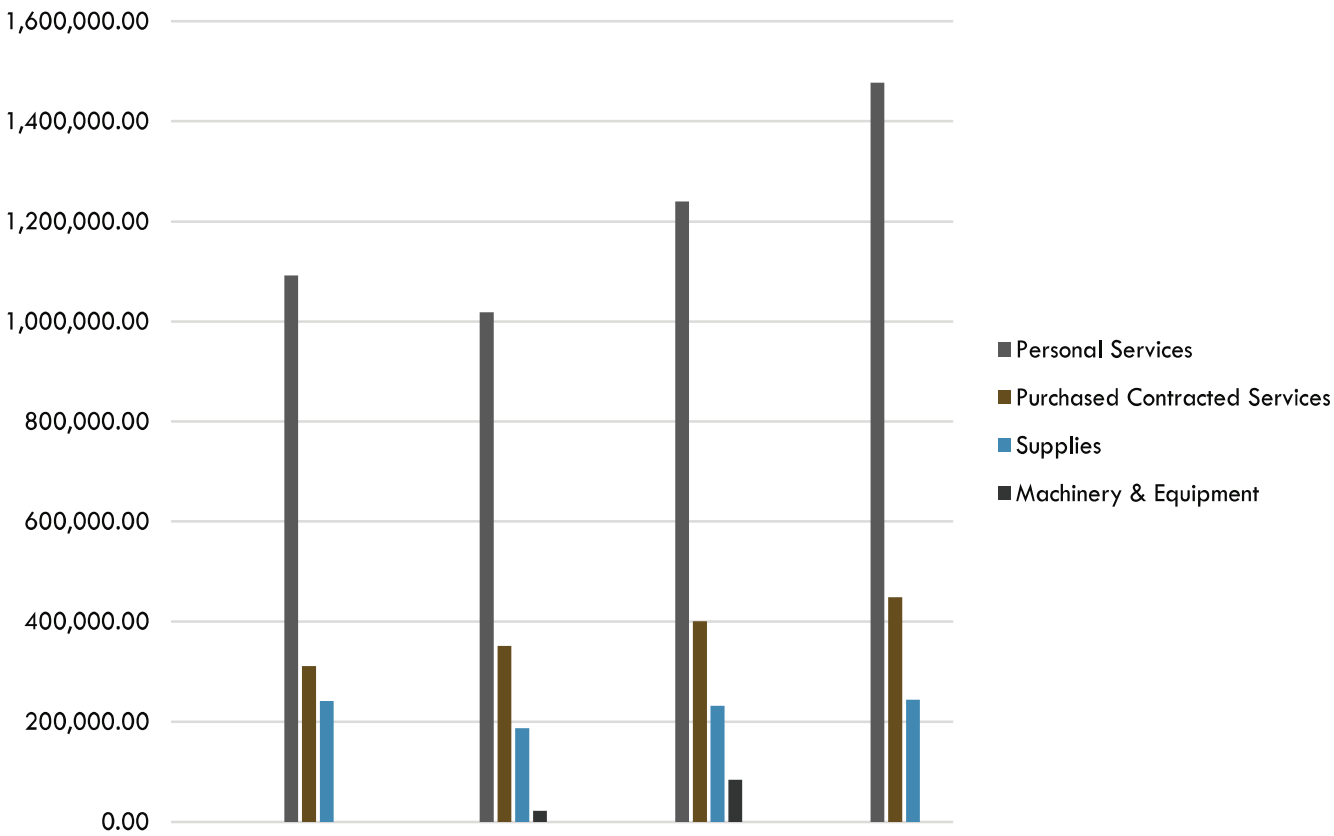
Expenditures by Function	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Cultural Recreation Administration	$ 1,358,818	$ 1,336,648	$ 1,640,088	$ 1,846,097	$ 206,009	12.6%
Recreation Programs	97,304	95,767	132,802	141,167	8,365	6.3%
Park Areas	188,342	145,873	183,892	182,166	(1,726)	-0.9%
Total:	$ 1,644,465	$ 1,578,288	$ 1,956,782	$ 2,169,430	$ 212,648	10.9%





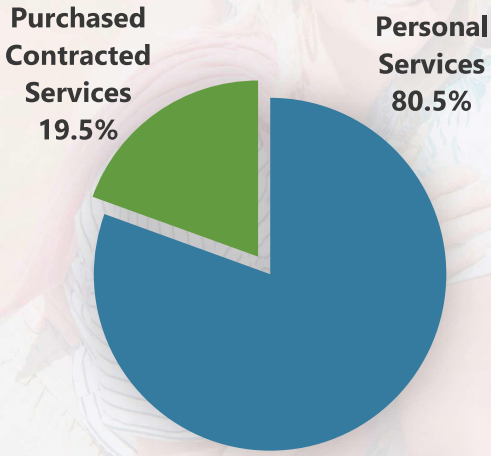
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 1,092,051	$ 1,018,655	$ 1,239,971	$ 1,477,333	$ 237,362	19.1%
Purchased Contracted Services	310,839	350,929	400,508	448,419	47,911	12.0%
Supplies	241,575	187,205	232,351	243,678	11,327	4.9%
Machinery & Equipment	-	21,500	83,952	-	(83,952)	-100%
Total:	$ 1,644,465	$ 1,578,288	$ 1,956,782	$ 2,169,430	$ 212,648	10.9%

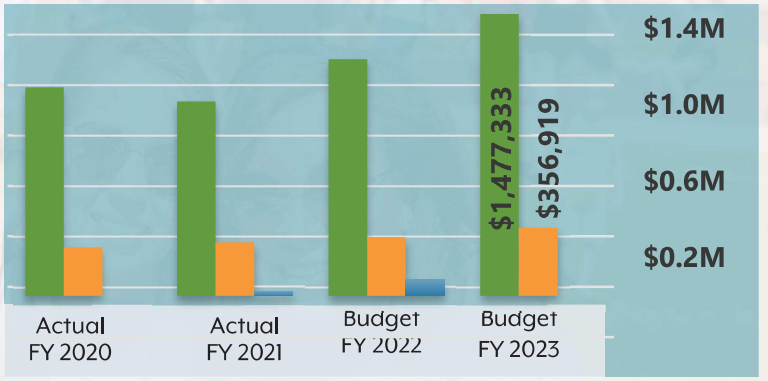


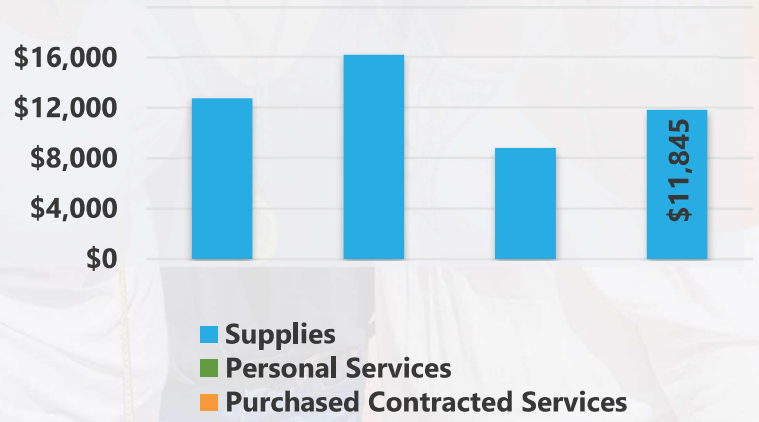


Cutltural Recreation Administration

Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 1,092,051	$ 1,018,655	$ 1,239,971	$ 1,477,333	$ 237,362	19.1%
Purchased Contracted Services	254,011	280,266	307,339	356,919	49,580	16.1%
Supplies	12,757	16,227	8,826	11,845	3,019	34.2%
Machinery & Equipment	-	21,500	83,952	-	(83,952)	-100.0%
Total:	$ 1,358,818	$ 1,336,648	$ 1,640,088	$ 1,846,097	$ 206,009	12.6%



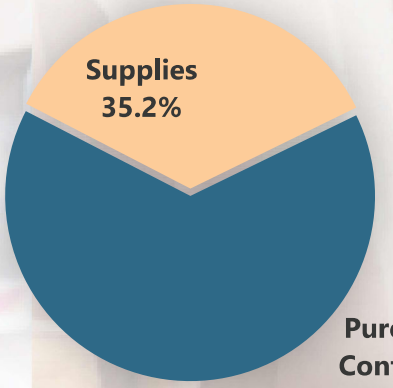




Recreational Programs

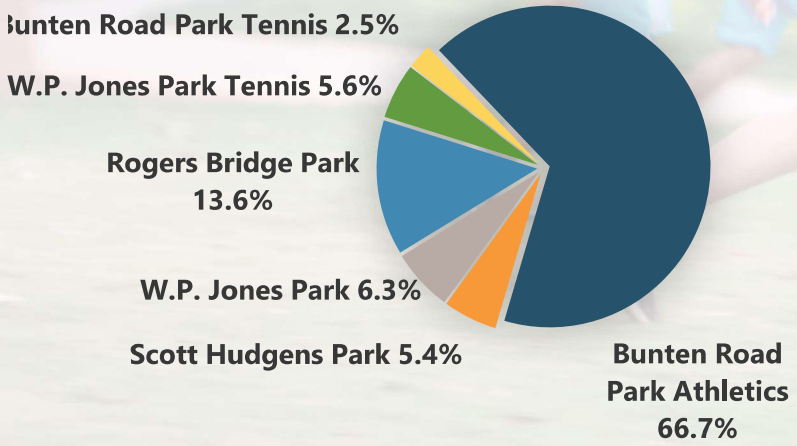
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Amended budget	Amount Change	% Change
Purchased Contracted Services	$ 54,199	$ 70,251	$ 93,169	$ 91,500	$ (1,669)	-1.8%
Supplies	43,105	25,516	39,633	49,667	10,034	25.3%
Total:	$ 97,304	$ 95,767	$ 132,802	$ 141,167	$ 8,365	6.3%

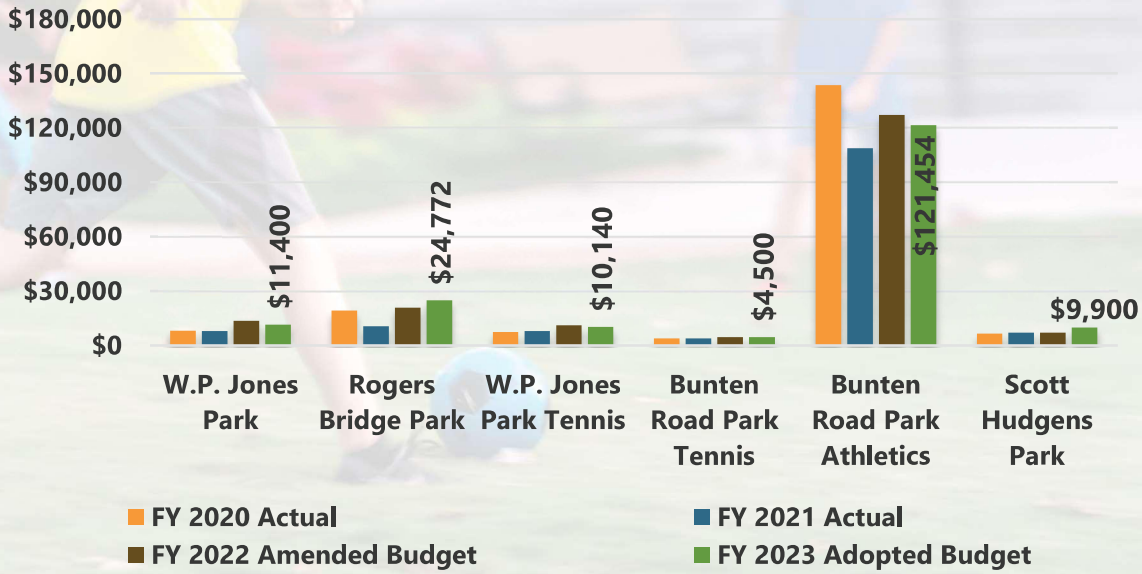




Park Areas

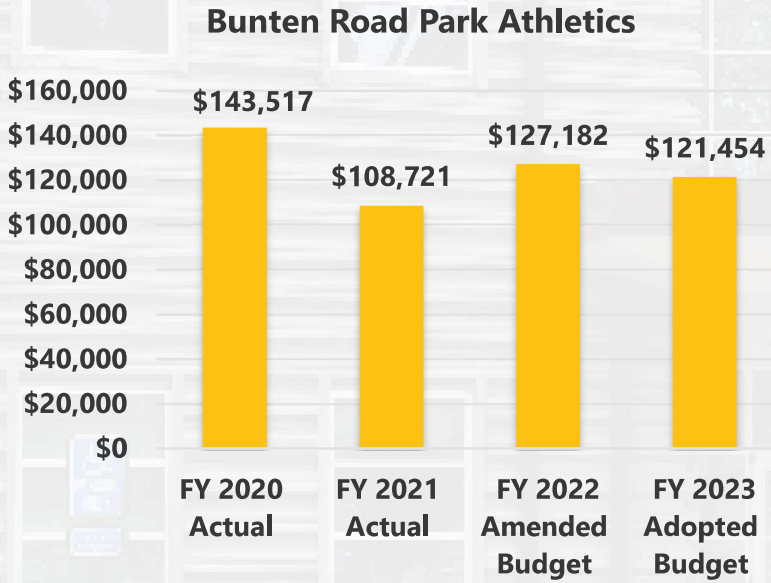
Park Areas	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
W.P. Jones Park	$ 8,078	$ 7,918	$ 13,585	$ 11,400	$ (2,185)	-16.1%
Rogers Bridge Park	19,109	10,572	20,696	24,772	4,076	19.7%
W.P. Jones Park Tennis	7,368	7,909	10,980	10,140	(840)	-7.7%
Bunten Road Park Tennis	3,815	3,739	4,500	4,500	-	0.0%
Bunten Road Park Athletics	143,517	108,721	127,182	121,454	(5,728)	-4.5%
Scott Hudgens Park	6,455	7,015	6,949	9,900	2,951	42.5%
Total:	$ 188,342	$ 145,873	$ 183,892	$ 182,166	$ (1,726)	-0.9%

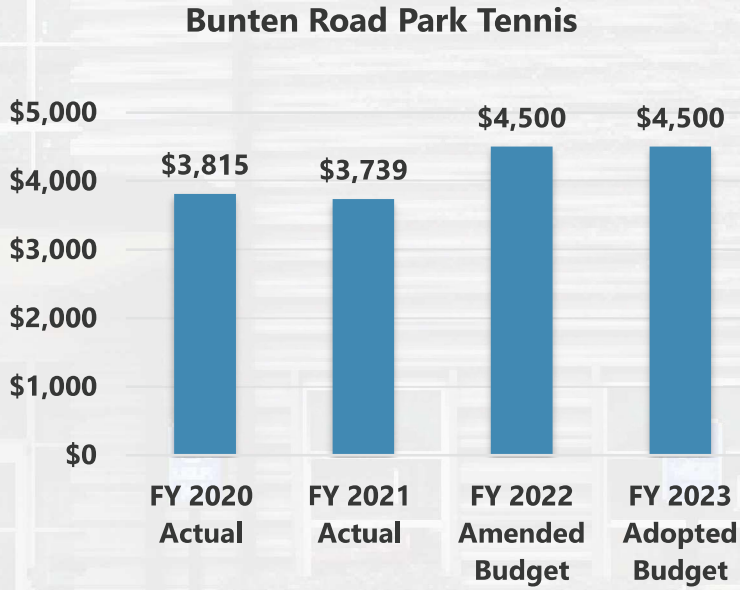




Bunten Road Park Athletics & Tennis

Bunten Road Park Athletics	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Supplies	$ 143,517	$ 108,721	$ 127,182	$ 121,454	$ (5,728)	-4.5%
Total:	$ 143,517	$ 108,721	$ 127,182	$ 121,454	$ (5,728)	-4.5%

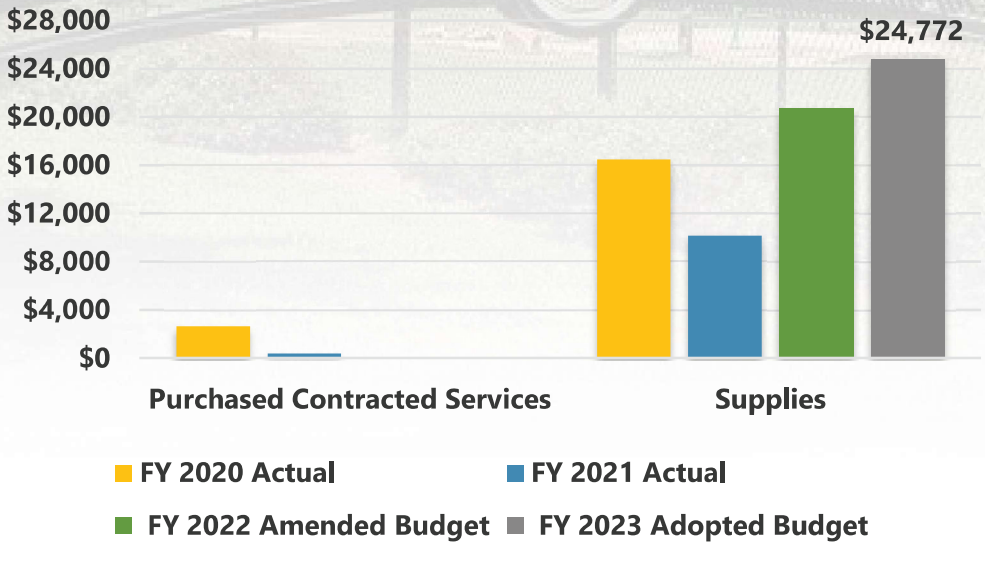




Bunten Road Park Tennis	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Supplies	$ 3,815	$ 3,739	$ 4,500	$ 4,500	$ -	0.0%
Total:	$ 3,815	$ 3,739	$ 4,500	$ 4,500	$ -	0.0%

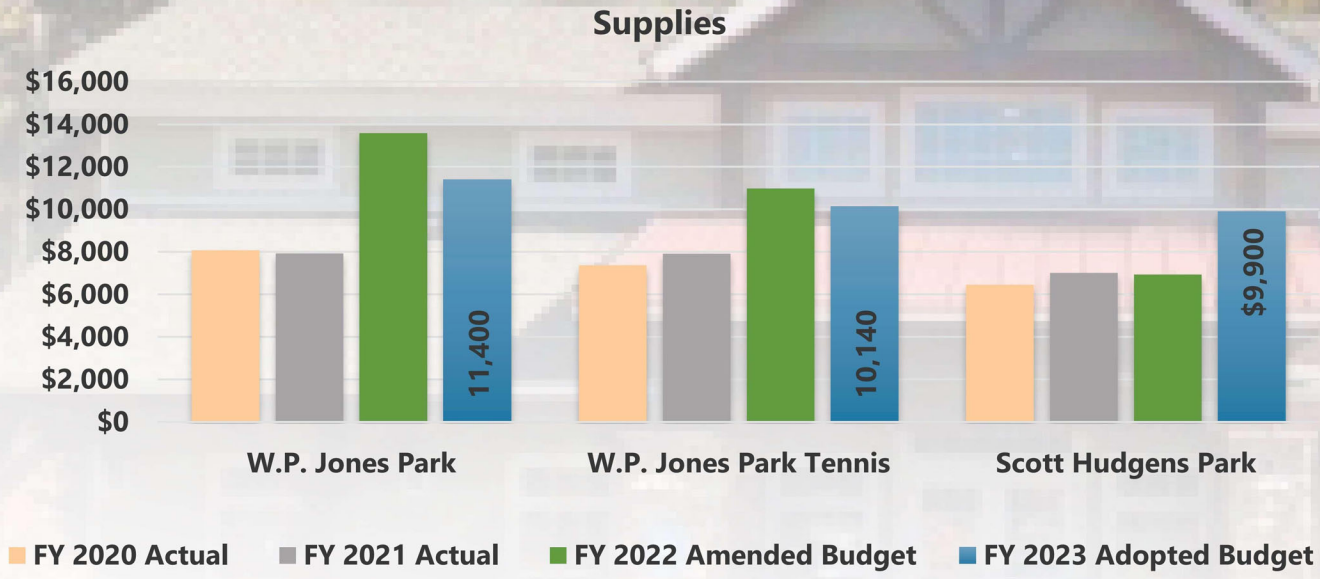
Rogers Bridge Park

Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adoped Budget	Amount Change	% Change
Purchased Contracted Services	$ 2,630	$ 412	$ -	$ -	$ -	0.0%
Supplies	16,479	10,160	20,696	24,772	4,076	19.7%
Total:	$ 19,109	$ 10,572	$ 20,696	$ 24,772	$ 4,076	19.7%





W.P. Jones Park & Scott Hudgen Park

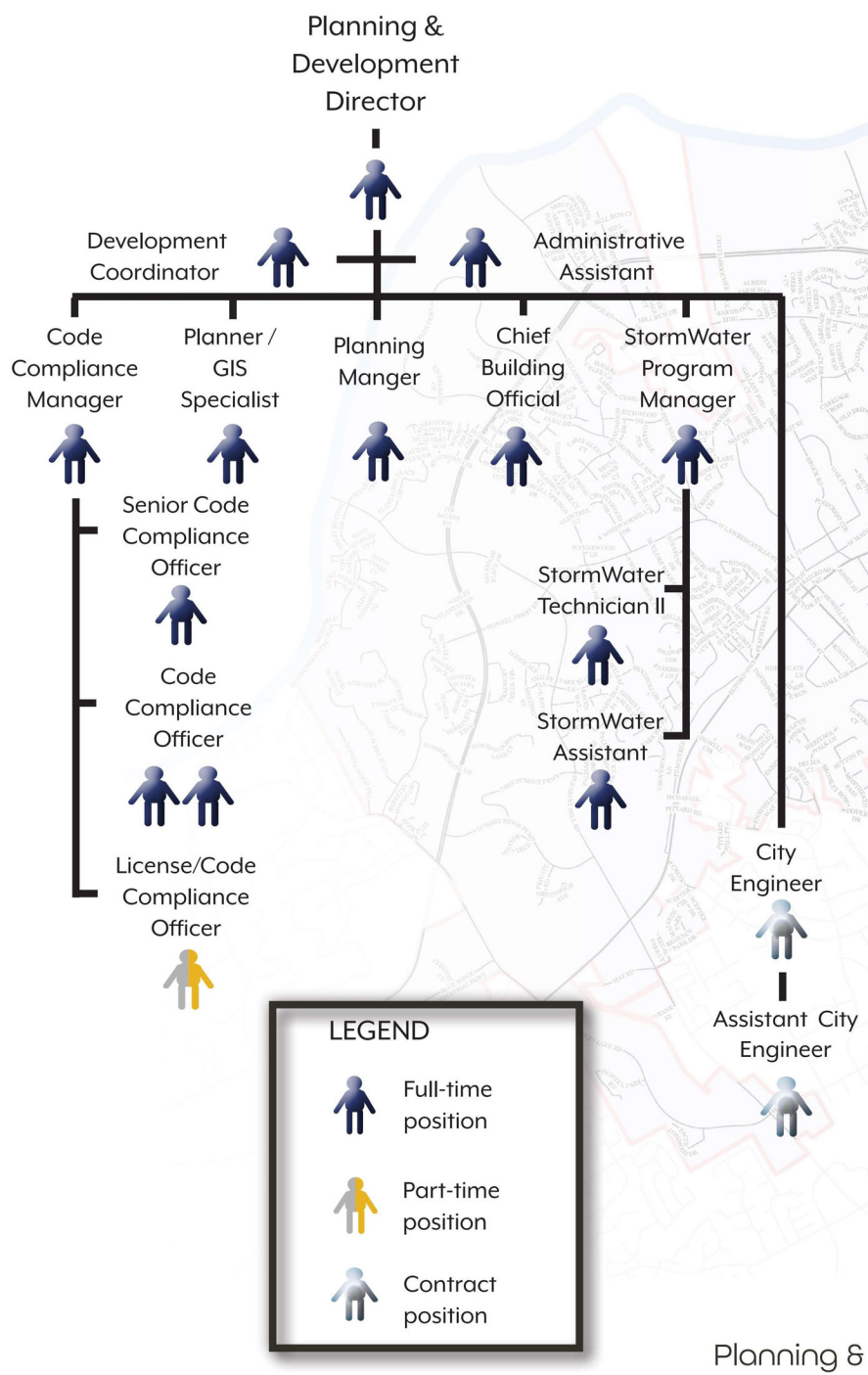


Supplies	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
W.P. Jones Park	$ 8,078	$ 7,918	$ 13,585	$ 11,400	$ (2,185)	-16.1%
W.P. Jones Park Tennis	7,368	7,909	10,980	10,140	(840)	-7.7%
Scott Hudgens Park	6,455	7,015	6,949	9,900	2,951	42.5%
Total:	$ 21,901	$ 22,842	$ 31,514	$ 31,440	$ (74)	-0.2%

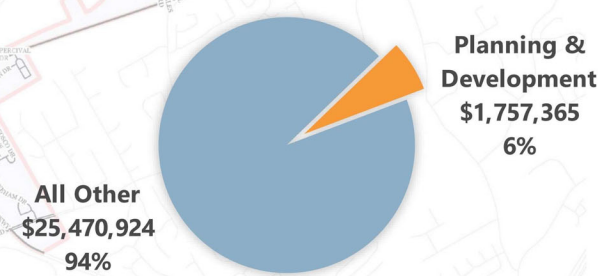
WP JONES PARK LODGE







PORTION OF $27M GENERAL FUND BUDGET



Functions	Includes operations of Planning & Development and Street Lights
Positions	10 full time & 1 part time
Current FY 2022 Budget *	$1,620,883
Adopted FY 2023 Budget *	$1,757,365
Change from PY Budget	$136,482
Notable FY 2022 Budget Items	FY 23 budget for On-Call Buidling Inspector increase from FY 22 by $22,800 based on anticipate demand for inspections. Budget includes funding of $32,907 for the purchase of a F-150 crew cab. Continued funding for annual city-wide cleanup day $34,500.

* Budget amount does not include Storm Water & Contract positions





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

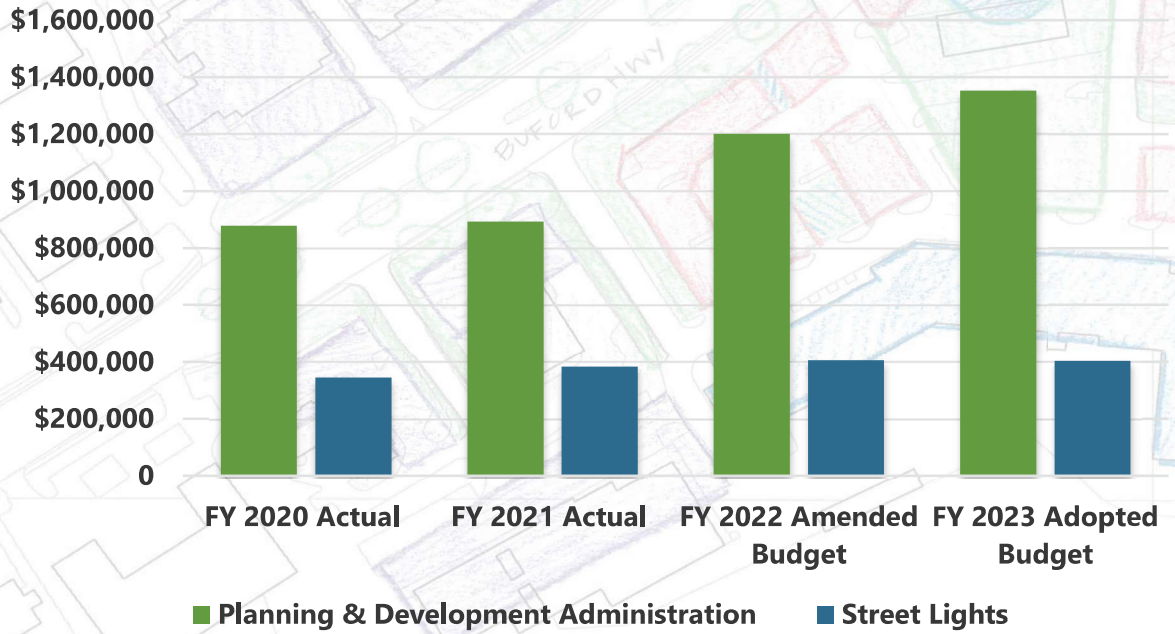
Ongoing — Enforcement of housing, sign, zoning and environmental regulations

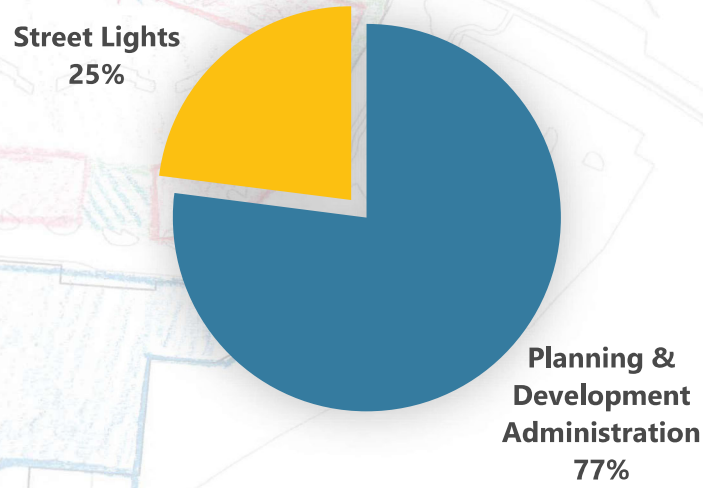
Ongoing — Respond to and resolve citizen complaints and inquiries

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 2023	Work with outside consultants and local university planning and development students to develop a model for the best mix of housing types in the city based on codes and ordinances
FY 2023	Determine any needed changes in staff roles and responsibilities based on promotions and hiring of new employees in the department
FY 2023	Determine need to continue to employ outside consultants to conduct various inspection at the various residential developments should economic changes cause a slowdown on inspection activity
FY 2023	Work with Council and other departments to develop a comprehensive plan to restore the various residential stormwater detention to operating condition, including methods and staff needs and financial assistance available to assist neighborhoods in this effort
FY 2023	Purchase body cameras for Code Enforcement to wear during on the field interaction with residents and business owners

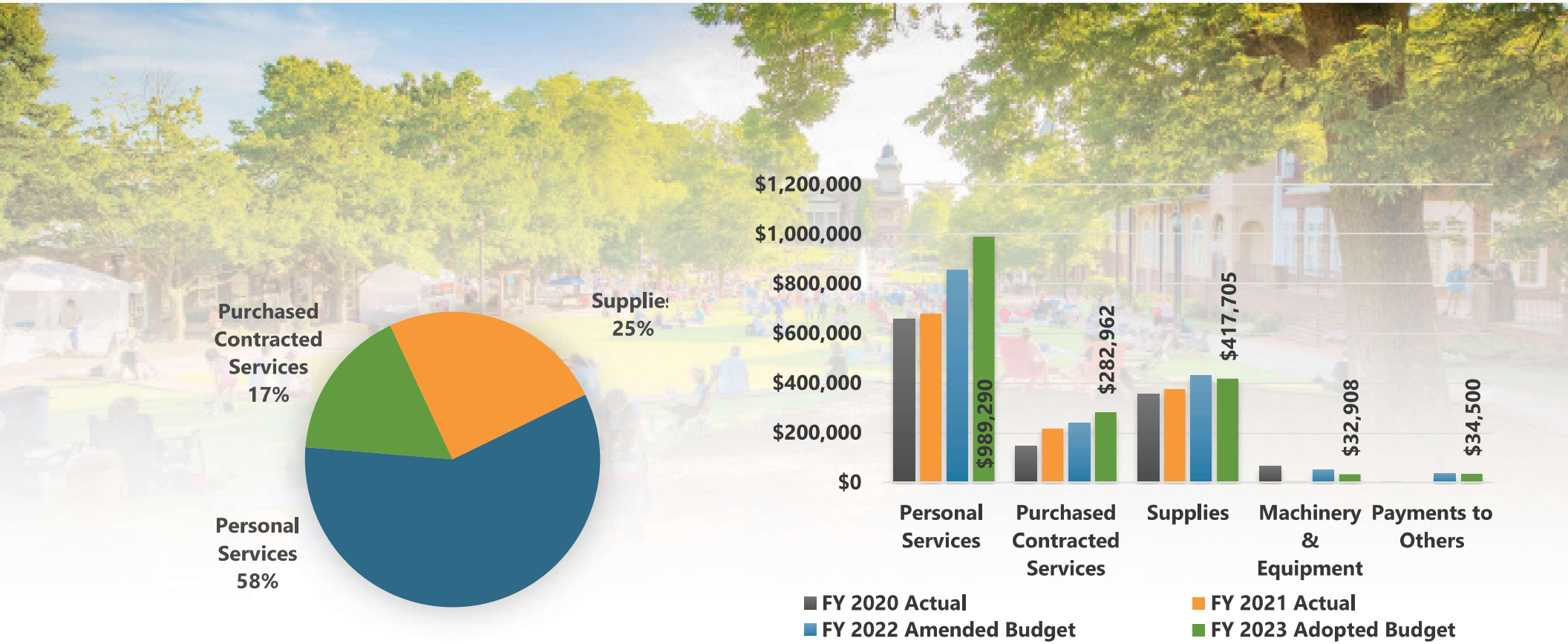


Expenditures by Function	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Planning & Development Administration	$ 877,886	$ 893,020	$ 1,200,942	$ 1,353,437	$ 152,495	12.7%
Street Lights	344,753	384,007	406,133	403,928	(2,205)	-0.5%
Total:	$ 1,222,639	$ 1,277,027	$ 1,607,075	$ 1,757,365	$ 150,290	9.4%





Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 656,043	$ 679,331	$ 854,612	$ 989,290	$ 134,678	15.8%
Purchased Contracted Services	145,952	216,746	239,098	282,962	43,864	18.3%
Supplies	355,933	375,286	428,923	417,705	(11,218)	-2.6%
Machinery & Equipment	64,517	5,229	50,640	32,908	(17,732)	-35.0%
Payments to Others	194	435	33,802	34,500	698	2.1%
Total:	$ 1,222,639	$ 1,277,027	$ 1,607,075	$ 1,757,365	$ 150,290	9.4%



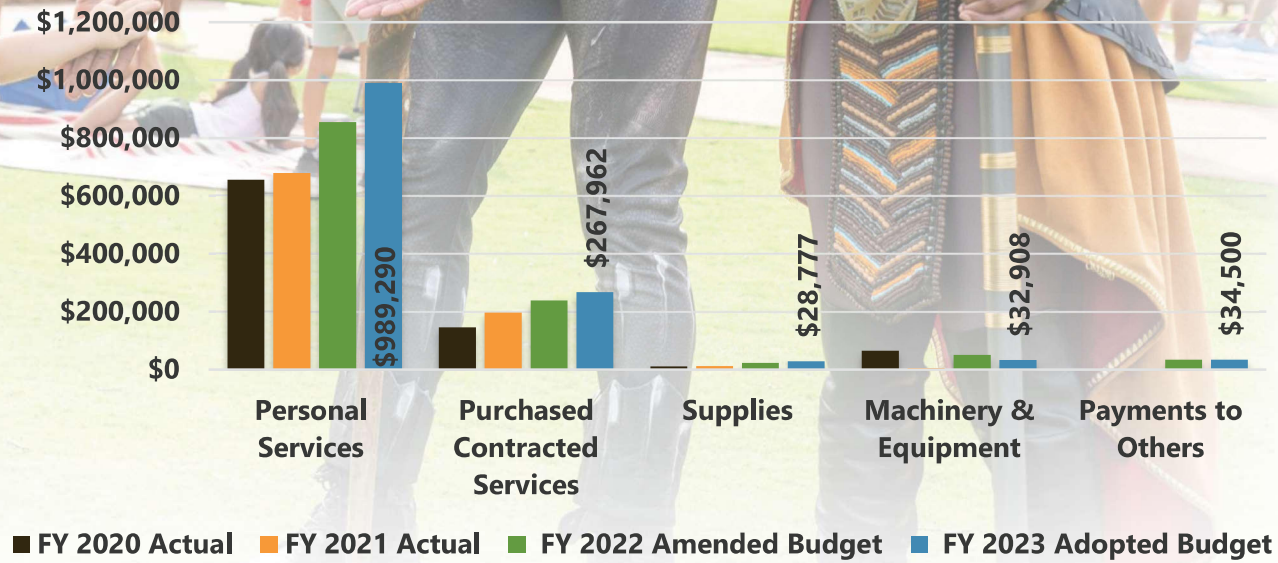


	FY21		FY22		FY23	
Authorized position	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Planning & Development Director	1		1		1	
Planning Manager					1	
Senior Planner / Neighborhood Planning	1		1			
Chief Building Official					1	
Building & Development Inspector	1		1			
Code Compliance Manager			1		1	
Senior Code Compliance Officer					1	
Code Compliance Officer	3		3		2	
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	10	1	10	1

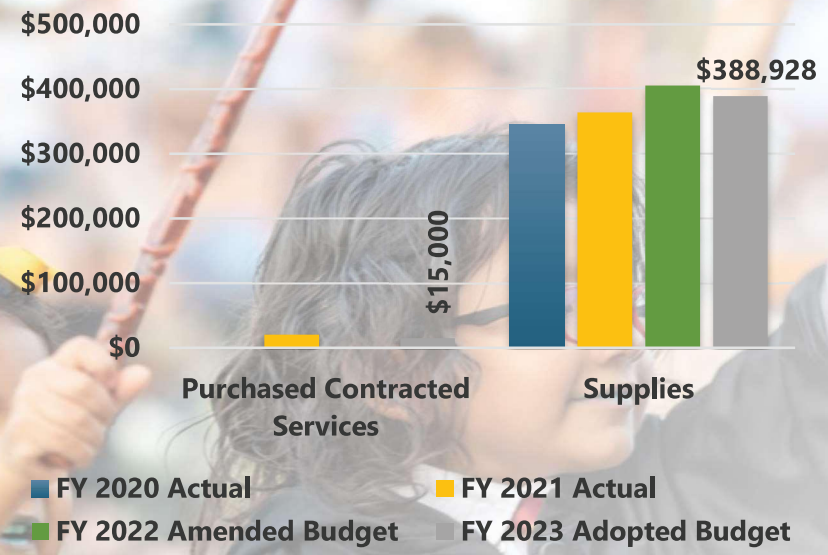
P & D Administration

Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 656,043	$ 679,331	$ 854,612	$ 989,290	$ 134,678	15.8%
Purchased Contracted Services	145,952	196,374	238,487	267,962	29,475	12.4%
Supplies	11,180	11,652	23,401	28,777	5,376	23.0%
Machinery & Equipment	64,517	5,229	50,640	32,908	(17,732)	-35.0%
Payments to Others	194	435	33,802	34,500	698	2.1%
Total:	$ 877,886	$ 893,020	$ 1,200,942	$ 1,353,437	$ 152,495	12.7%





Street Lights



Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ -	$ 20,372	$ 611	$ 15,000	$ 14,389	2355.0%
Supplies	344,753	363,635	405,522	388,928	(16,594)	-4.1%
Total:	$ 344,753	$ 384,007	$ 406,133	$ 403,928	$ (2,205)	-0.5%





PORTION OF $24M GENERAL FUND BUDGET



Functions	Includes operations of Economic Development and Public Information & Marketing
Positions	6 full time, 2 part time
Current FY 2022 Budget	$1,375,973
Adopted FY 2023 Budget	$1,432,677
Change from PY Budget	$56,704
Notable FY 2022 Budget Items	Add part-time Event Assistant in the Public Information & Marketing Department. Notable Public Information/Marketing budget increases: Website Redesign $8,000, Special Events $21,150 for additional public entertainment and events, Vehicles $24,000 for purchase of cargo or panel van. Increase Economic Development Citywide Promotions budget $5,613 for marketing and promotional marketing materials.

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.

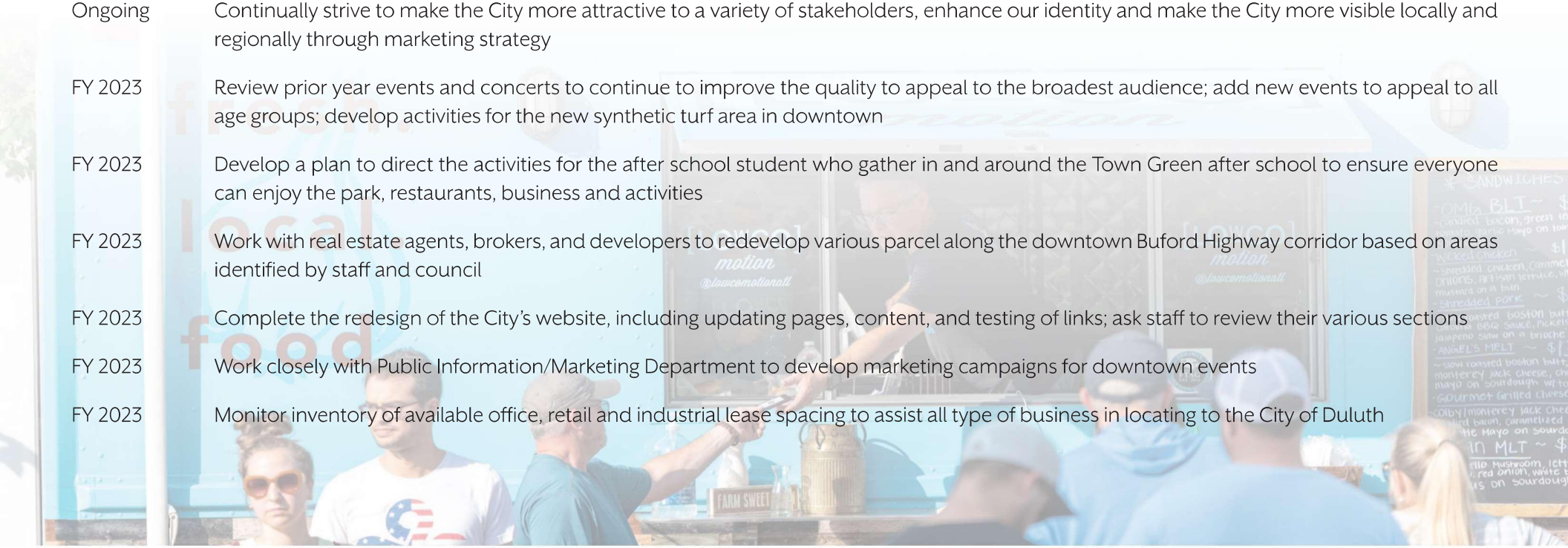
Objectives

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

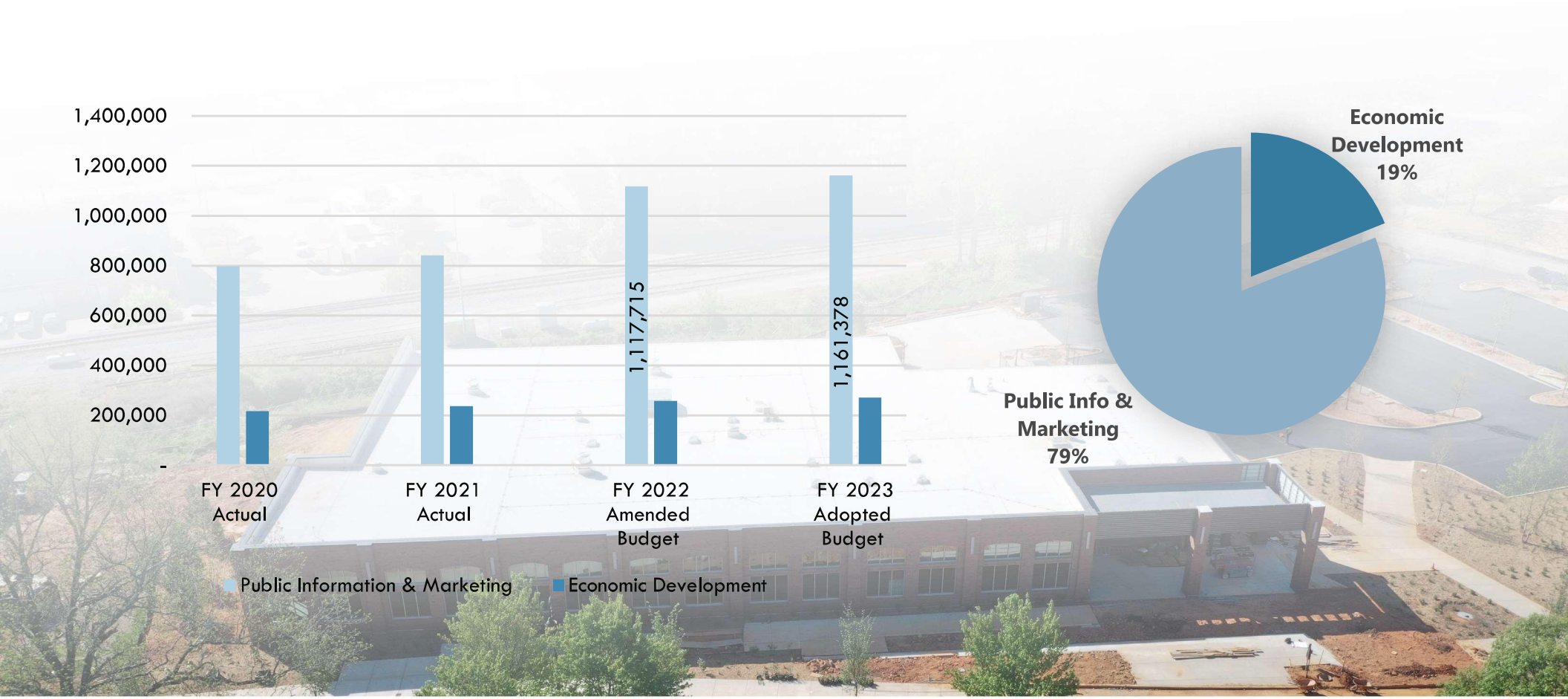


Economic Development

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 2023	Review prior year events and concerts to continue to improve the quality to appeal to the broadest audience; add new events to appeal to all age groups; develop activities for the new synthetic turf area in downtown
FY 2023	Develop a plan to direct the activities for the after school student who gather in and around the Town Green after school to ensure everyone can enjoy the park, restaurants, business and activities
FY 2023	Work with real estate agents, brokers, and developers to redevelop various parcel along the downtown Buford Highway corridor based on areas identified by staff and council
FY 2023	Complete the redesign of the City's website, including updating pages, content, and testing of links; ask staff to review their various sections
FY 2023	Work closely with Public Information/Marketing Department to develop marketing campaigns for downtown events
FY 2023	Monitor inventory of available office, retail and industrial lease spacing to assist all type of business in locating to the City of Duluth

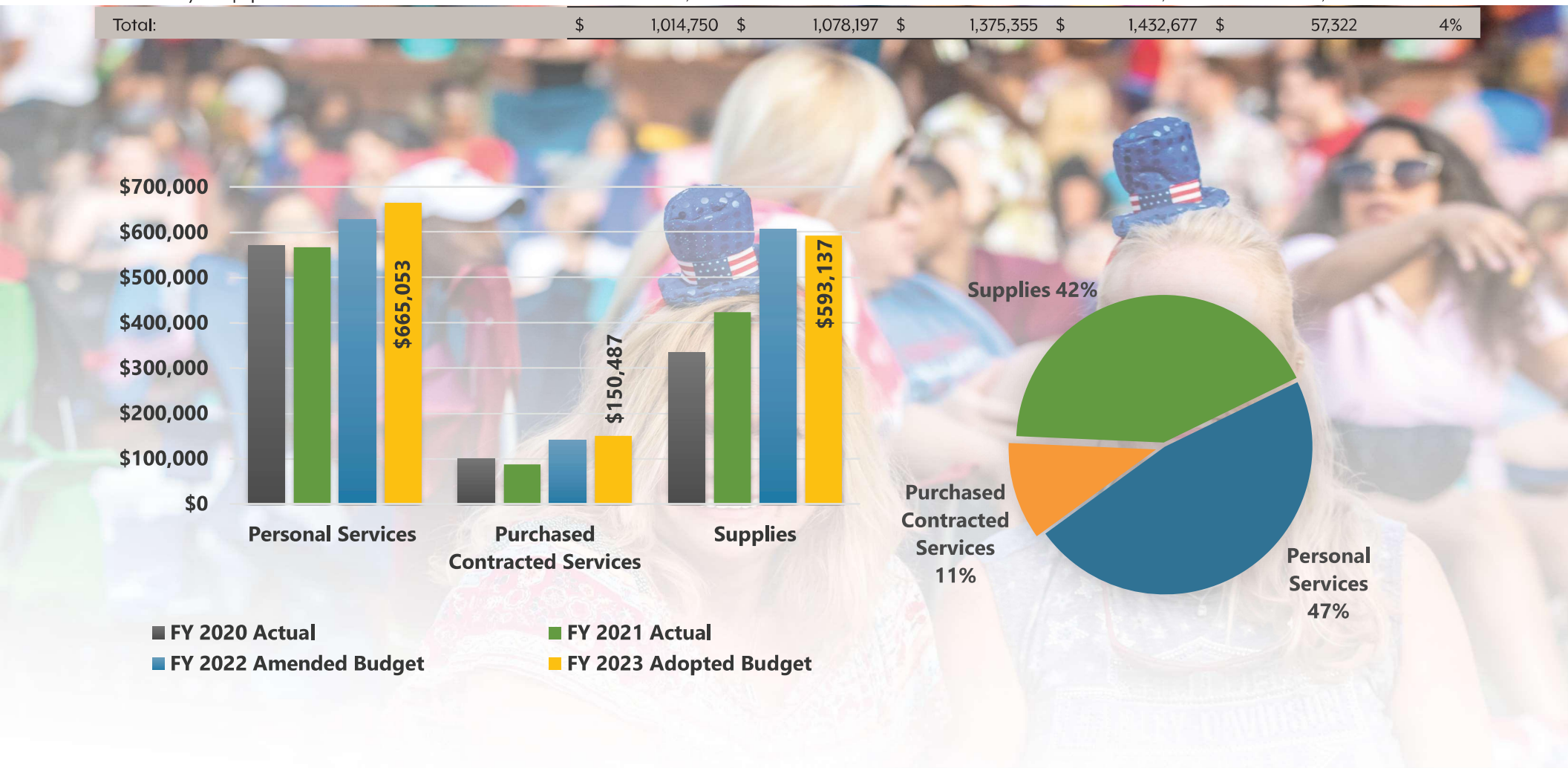


Expenditures by Function	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Economic Development	$ 216,948	$ 237,023	$ 257,640	$ 271,299	$ 13,659	5%
Public Info & Marketing	797,802	841,173	1,117,715	1,161,378	43,663	4%
Total:	$ 1,014,750	$ 1,078,197	$ 1,375,355	$ 1,432,677	$ 57,322	4%



Economic Development & Marketing

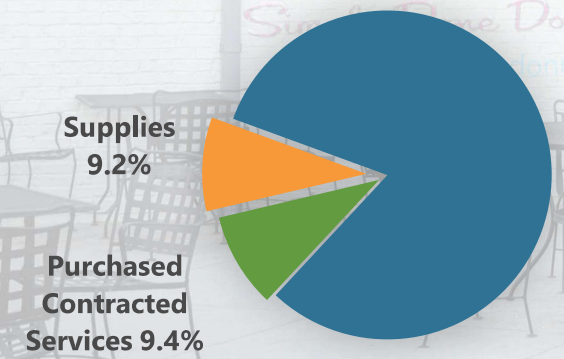
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 570,919	$ 567,395	$ 627,863	$ 665,053	$ 37,190	6%
Purchased Contracted Services	99,757	87,126	140,038	150,487	10,449	7%
Supplies	334,809	423,676	607,454	593,137	(14,317)	-2%
Machinery & Equipment	9,264	-	-	24,000	24,000	NA
Total:	$ 1,014,750	$ 1,078,197	$ 1,375,355	$ 1,432,677	$ 57,322	4%

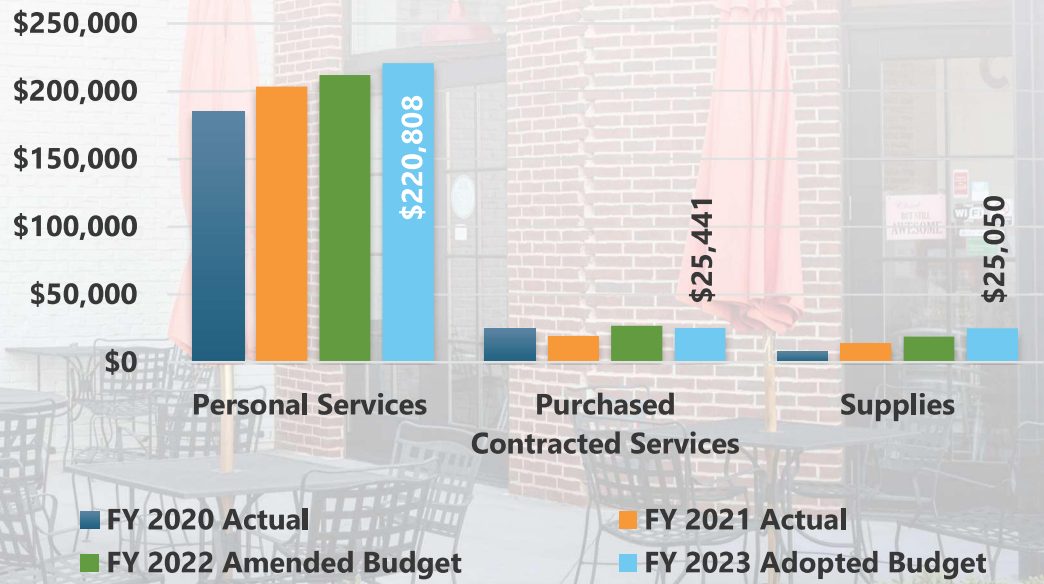


Economic Development

Authorized position	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time	FY23 Full Time	FY23 Part-Time
Economic Development Director	1		1		1	
Economic Development Specialist	1		1		1	
Total Economic Development:	2	0	2	0	2	0

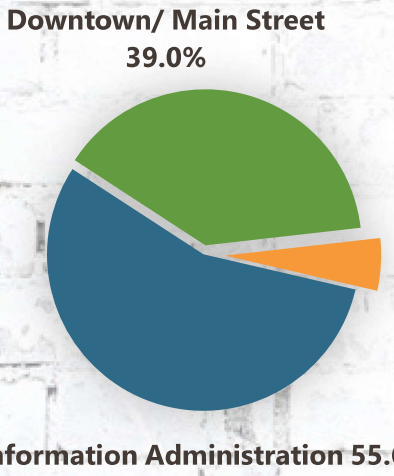
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 184,675	$ 203,352	$ 211,849	$ 220,808	$ 8,959	4%
Purchased Contracted Services	24,659	19,490	26,737	25,441	(1,296)	-5%
Supplies	7,614	14,181	19,054	25,050	5,996	31%
Total:	$ 216,948	$ 237,023	$ 257,640	$ 271,299	$ 13,659	5%

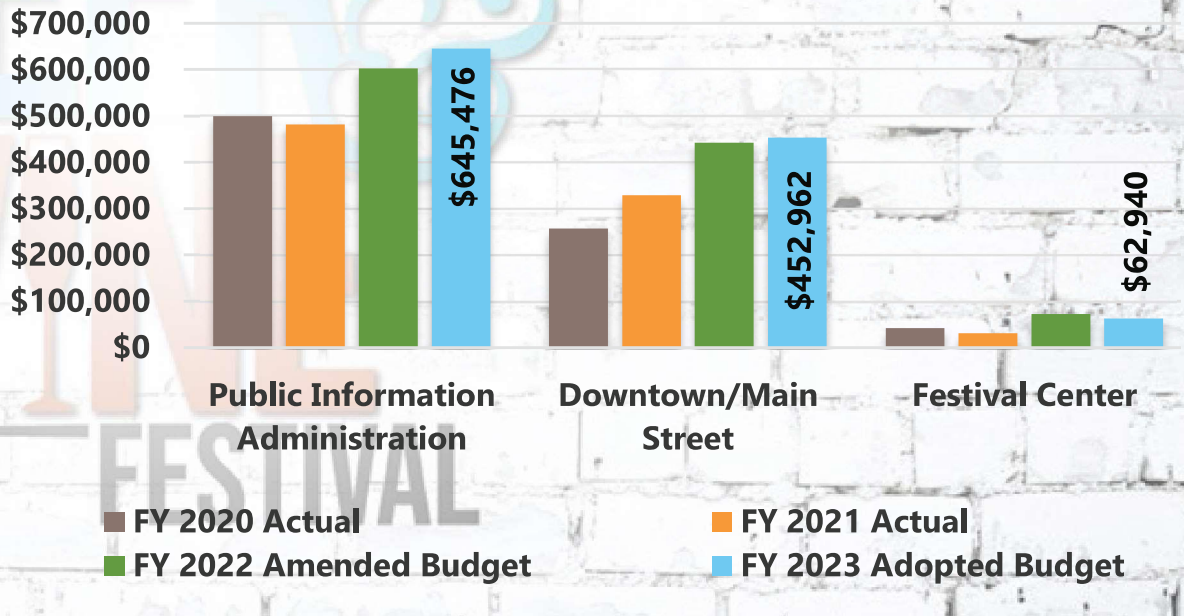





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2022
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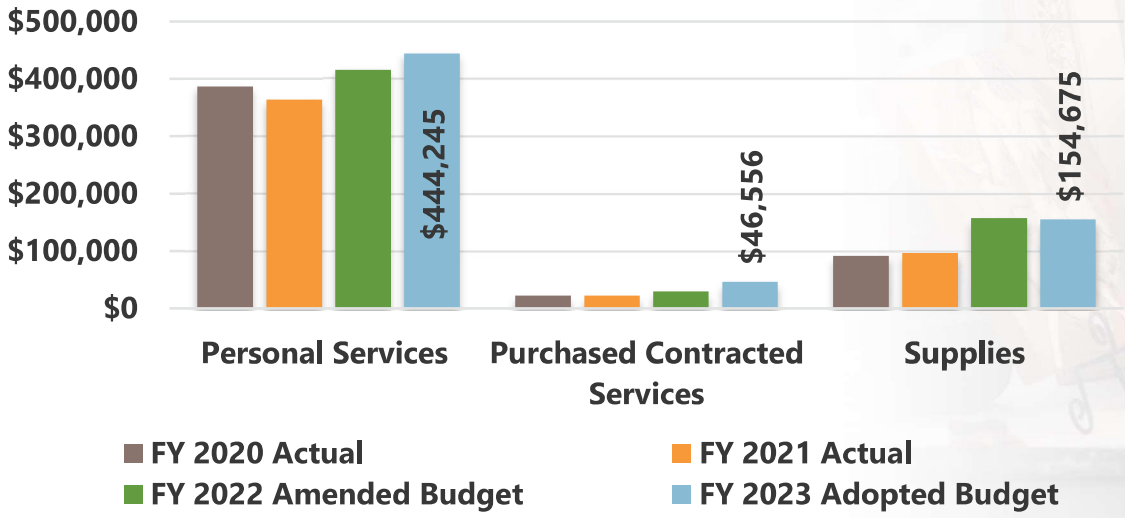
Expenditures by Function	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Amended budget	Amount Change	% Change
Public Information Administration	$ 499,369	$ 482,153	$ 602,590	$ 645,476	$ 42,886	7%
Downtown/Main Street	256,921	328,728	442,905	452,962	10,057	2%
Festival Center	41,512	30,293	72,220	62,940	(9,280)	-13%
Total:	$ 797,802	$ 841,173	$ 1,117,715	$ 1,161,378	$ 43,663	4%

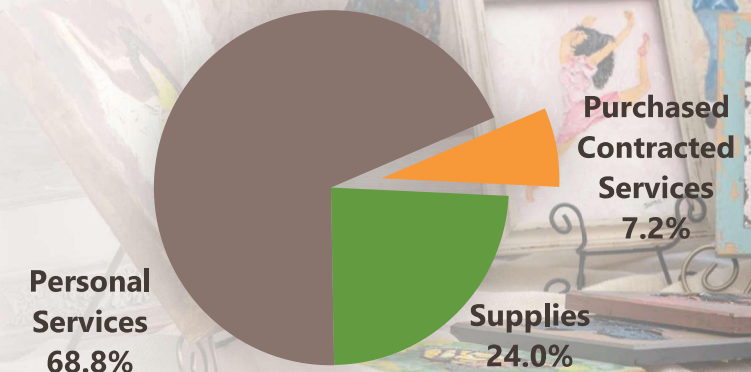




	FY21		FY22		FY23	
Authorized position	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Info & Marketing Manager	1		1		1	
Senior Marketing Coordinator	1		1		1	
Events Coordinator	1		1		1	
FESTIVAL CENTER COORDINATOR						
Marketing Maint Worker II	1		1		1	
Event Assistant				1		1
Total:	4	0	4	1	4	1

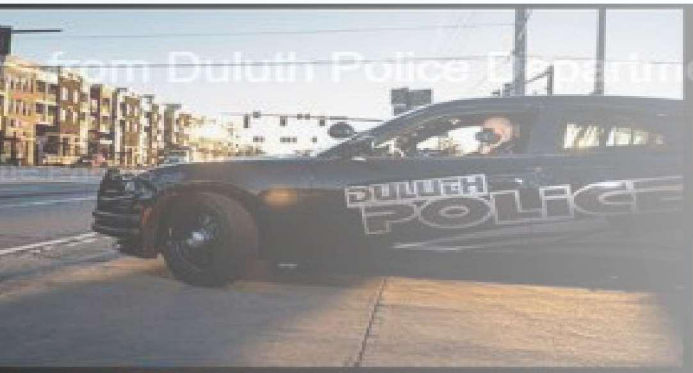
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 386,245	$ 364,043	$ 416,014	$ 444,245	$ 28,231	7%
Purchased Contracted Services	21,843	21,788	29,301	46,556	17,255	59%
Supplies	91,281	96,321	157,275	154,675	(2,600)	-2%
Total:	$ 499,369	$ 482,153	$ 602,590	$ 645,476	$ 42,886	7%





Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Other Purchased Services	$ 44,387	$ 38,327	$ 54,420	$ 53,450	$ (970)	-2%
Supplies	203,270	290,401	388,485	375,512	(12,973)	-3%
Machinery & Equipment	9,264	-	-	24,000	24,000	NA
Total:	$ 256,921	$ 328,728	$ 442,905	$ 452,962	$ 10,057	2%

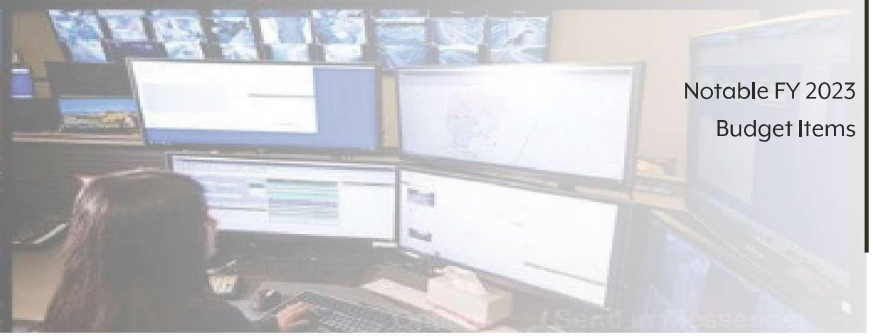












PORTION OF $27M GENERAL FUND BUDGET



Functions	Includes the operations of Police Administration, Criminal Investigation, Police Support Services, Dispatch, Uniform, and Vehicle Maintenance
Positions	84 full time and 7 part time
Current FY 2022 Budget	$9,914,289
Adopted FY 2023 Budget	$11,193,024
Change from PY Budget	$1,278,736
Notable FY 2023 Budget Items	The budget includes funding for 1 Communications Officer in the Police Dispatch Department and an across the board 10% salary increase for all sworn police personnel. This increase also impacted benefits relcated cost such as FICA taxes, pension and short & long term disability. The budget also includes $24,000 for the replacement of the HVAC control unit.

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

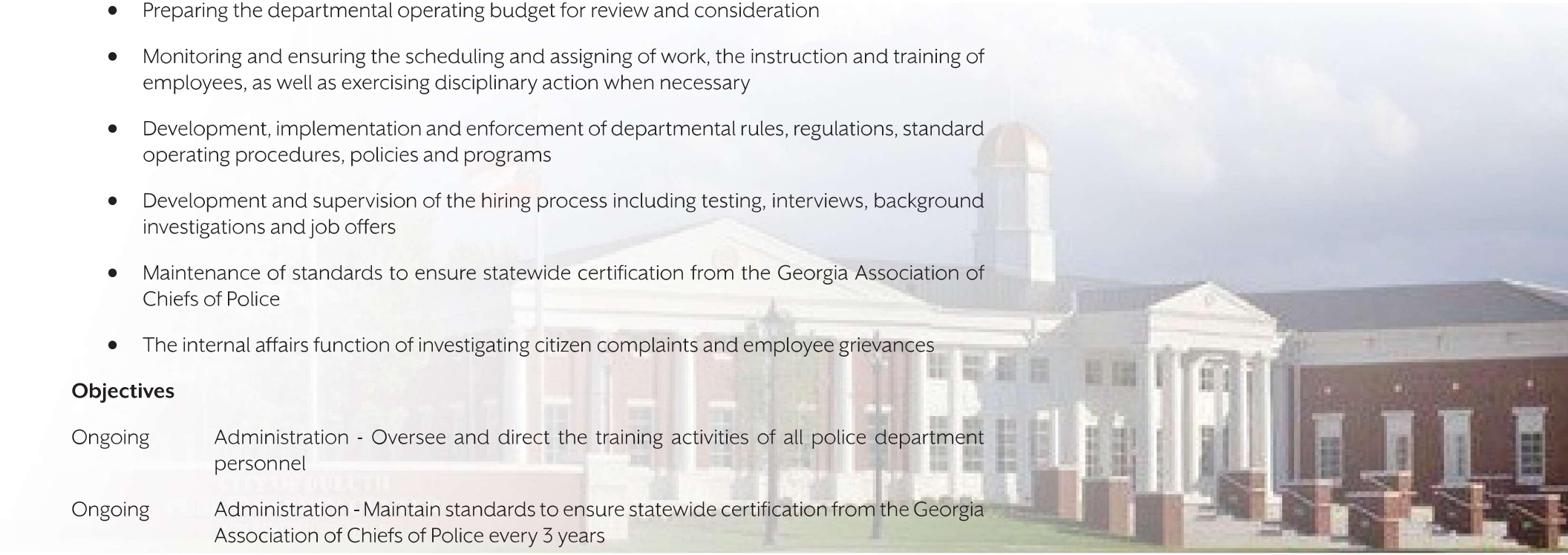
The City of Duluth Police Administration Division is responsible for the direction and supervision of the Criminal Investigation Division, Uniform Patrol Division, Support Services Division, Dispatching Division and Vehicle Maintenance Division. Police Administration strives to promote quality performance 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:

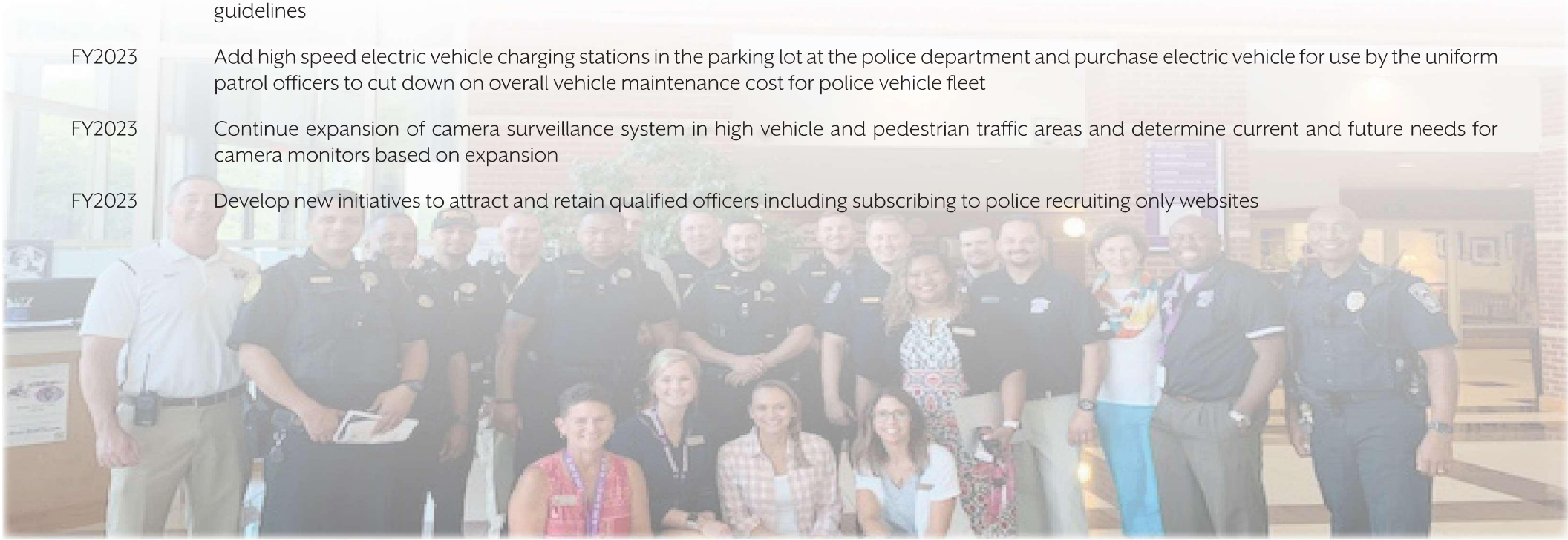
- Preparing the departmental operating budget for review and consideration
- Monitoring and ensuring the scheduling and assigning of work, the instruction and training of employees, as well as exercising disciplinary action when necessary
- Development, implementation and enforcement of departmental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

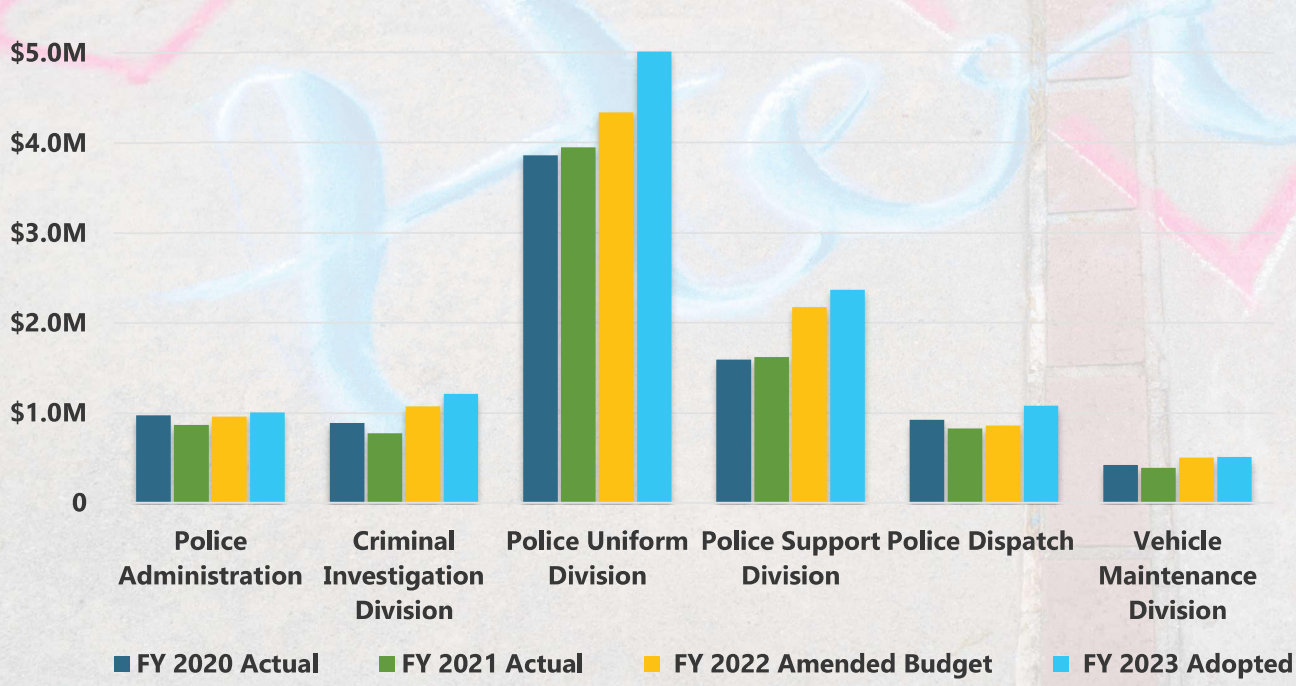
Ongoing	Administration - Oversee and direct the training activities of all police department personnel
Ongoing	Administration - Maintain standards to ensure statewide certification from the Georgia Association of Chiefs of Police every 3 years

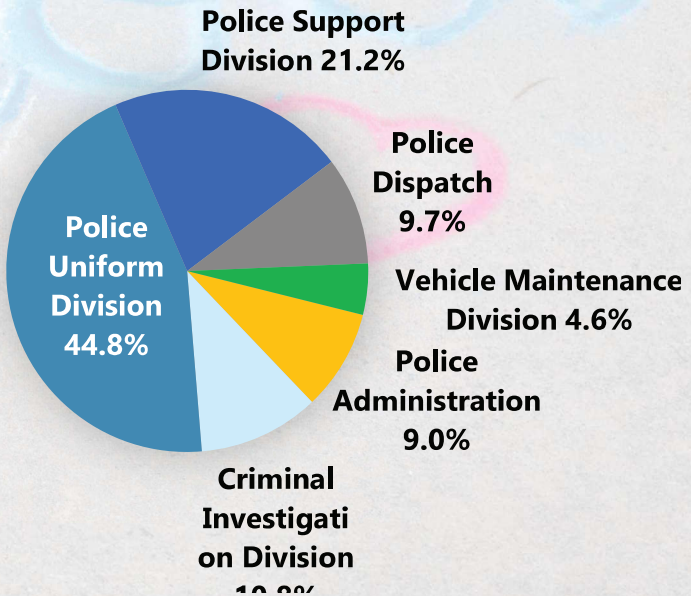


Ongoing	Criminal Investigation Division - Continue to monitor crime statistics and trends in order to better direct the activities of the Crime Suppression Unit
Ongoing	Continue efforts through the C.O.P.S. unit to educate elementary, middle and high school students about the danger of drug, gangs, bullying 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
FY2023	Add high speed electric vehicle charging stations in the parking lot at the police department and purchase electric vehicle for use by the uniform patrol officers to cut down on overall vehicle maintenance cost for police vehicle fleet
FY2023	Continue expansion of camera surveillance system in high vehicle and pedestrian traffic areas and determine current and future needs for camera monitors based on expansion
FY2023	Develop new initiatives to attract and retain qualified officers including subscribing to police recruiting only websites

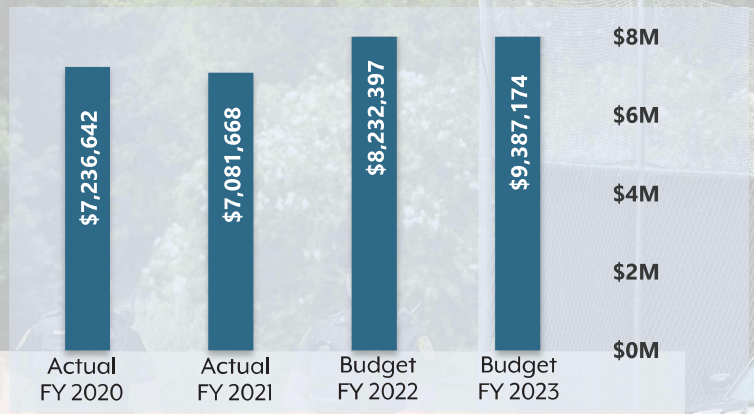


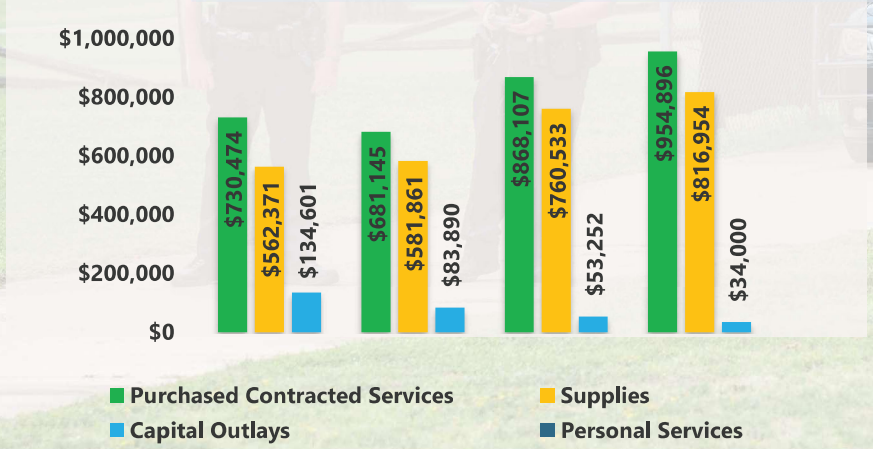
Expenditures by Function	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Police Administration	$ 973,464	$ 864,952	$ 957,606	$ 1,003,820	$ 46,215	5%
Criminal Investigation Division	888,588	772,728	1,071,145	1,211,954	140,809	13%
Police Uniform Division	3,864,396	3,953,624	4,343,137	5,017,292	674,155	16%
Police Support Division	1,592,023	1,621,653	2,177,654	2,368,348	190,693	9%
Police Dispatch	923,646	826,984	859,198	1,080,938	221,740	26%
Vehicle Maintenance Division	421,971	388,623	505,550	510,673	5,123	1%
Total:	$ 8,664,089	$ 8,428,564	$ 9,914,289	$ 11,193,024	$ 1,278,736	13%

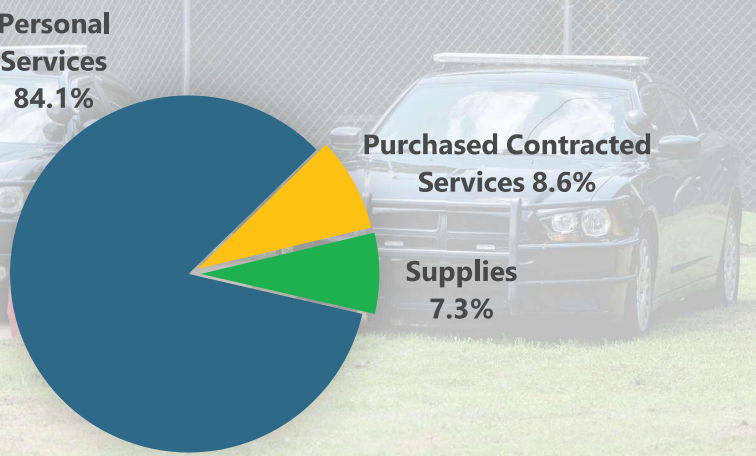




Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 7,236,642	$ 7,081,668	$ 8,232,397	$ 9,387,174	$ 1,154,778	14%
Purchased Contracted Services	730,474	681,145	868,107	954,896	86,789	10%
Supplies	562,371	581,861	760,533	816,954	56,421	7%
Capital Outlays	134,601	83,890	53,252	34,000	(19,252)	-36%
Total:	$ 8,664,089	$ 8,428,564	$ 9,914,289	$ 11,193,024	$ 1,278,736	13%



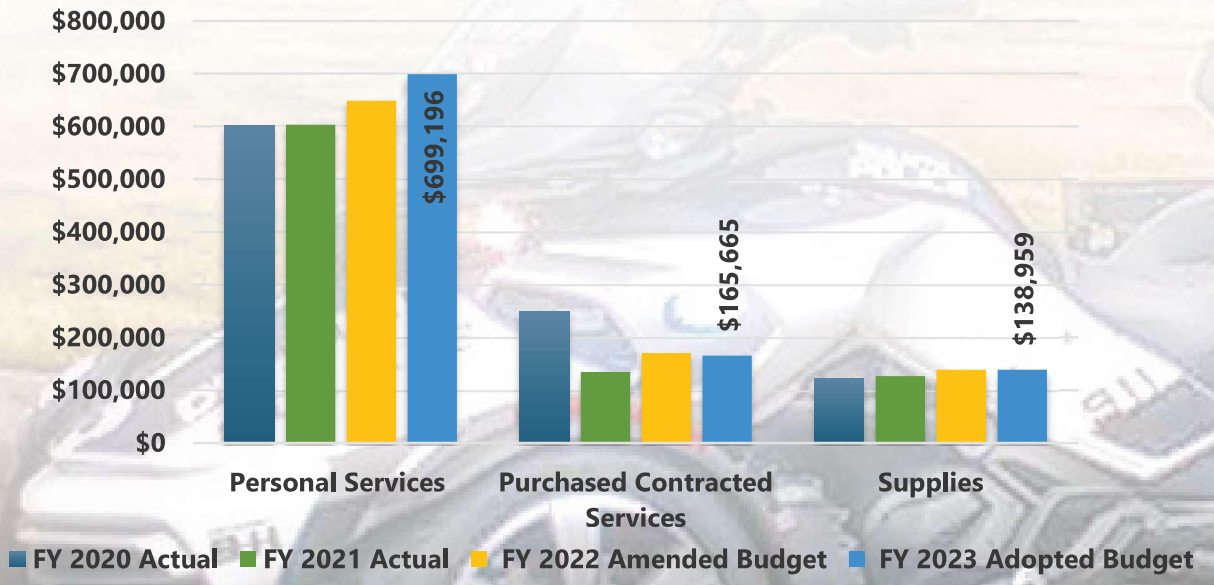


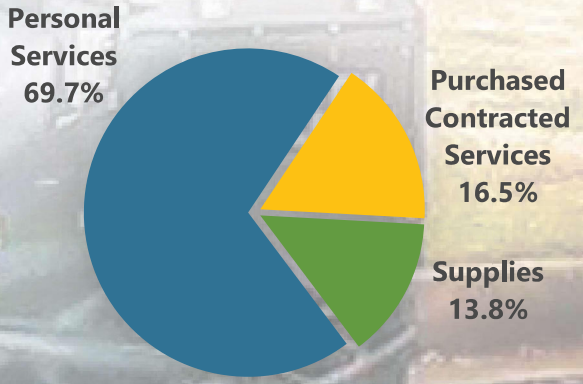


Police Administration

Police Administration	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time	FY23 Full Time	FY23 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 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 602,547	$ 603,379	$ 648,582	$ 699,196	$ 50,615	8%
Purchased Contracted Services	249,587	134,837	170,192	165,665	(4,527)	-3%
Supplies	121,329	126,735	138,832	138,959	127	0%
Total	$ 973,464	$ 864,952	$ 957,606	$ 1,003,820	$ 46,215	5%

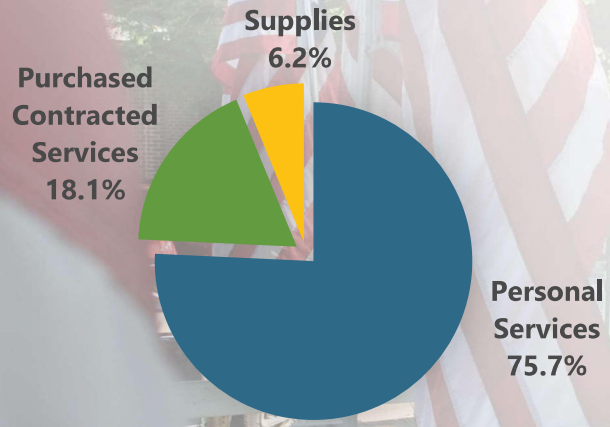


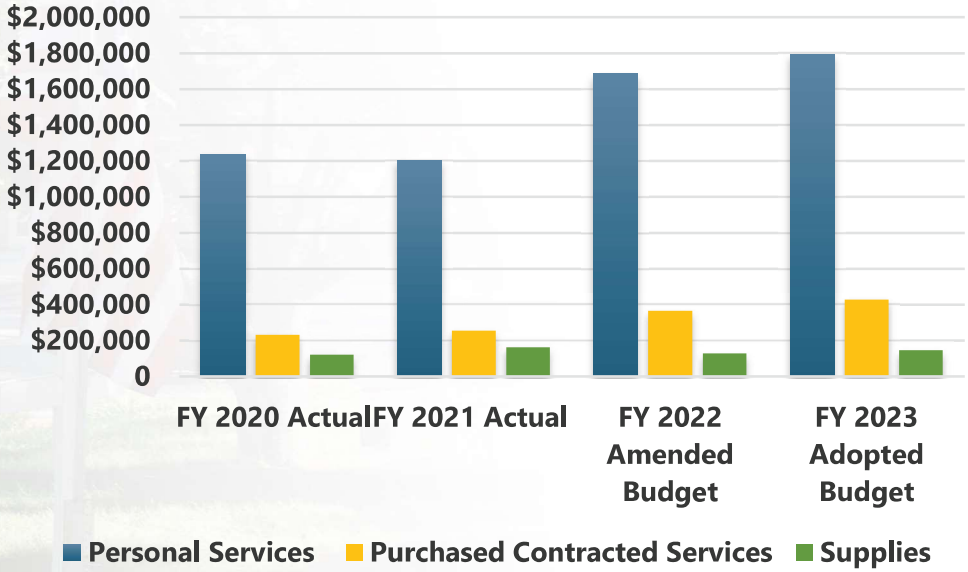


	FY21		FY22		FY23	
Police Support Services	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Captain	1		1		1	
Lieutenant	1		1		1	
Sergeant	1		1		1	
Corporal			1		1	
Master Police Officer	1					
Police Records Supervisor	1		1		1	
Police Records Technician		2		2		2
Police Senior Records Technician	2		2		2	
Building Maintenance Supervisor					1	
Building Maintenance Technician	1		2		1	
Crime Scene/Evidence Technician III	1		1		2	
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		3	1	2	1
Court Bailiff		4		4		4
Total Police Support Services:	13	6	16	7	15	7



Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 1,236,874	$ 1,203,857	$ 1,683,585	$ 1,793,452	$ 109,866	7%
Purchased Contracted Services	232,802	255,396	365,509	427,525	62,016	17%
Supplies	122,347	162,400	128,560	147,371	18,811	15%
Total:	$ 1,592,023	$ 1,621,653	$ 2,177,654	$ 2,368,348	$ 190,693	9%

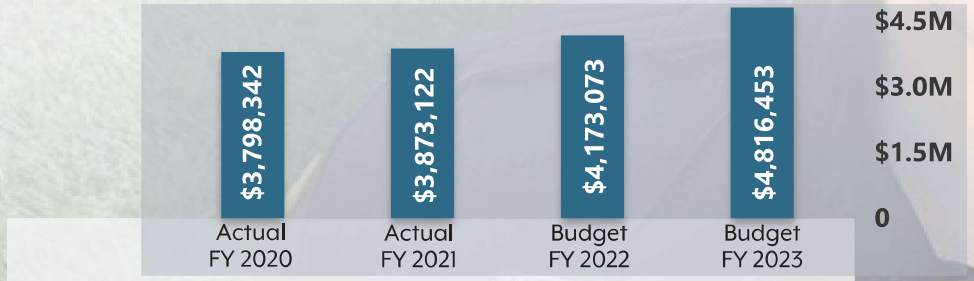




Police Uniform Division

AUTHORIZED POSITION	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time	FY23 Full Time	FY23 Part-Time
Captain	1		1		1	
Lieutenant	1		1		2	
Sergeant	5		5		5	
Corporal	6		5		5	
Patrol Officer	28		32		30	
Total:	41	0	44	0	43	0

Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 3,798,342	$ 3,873,122	$ 4,173,073	$ 4,816,453	$ 643,380	15%
Purchased Contracted Services	12,958	18,735	30,784	55,078	24,294	79%
Supplies	53,096	61,768	139,280	145,761	6,481	5%
Total:	$ 3,864,396	$ 3,953,624	$ 4,343,137	$ 5,017,292	$ 674,155	16%



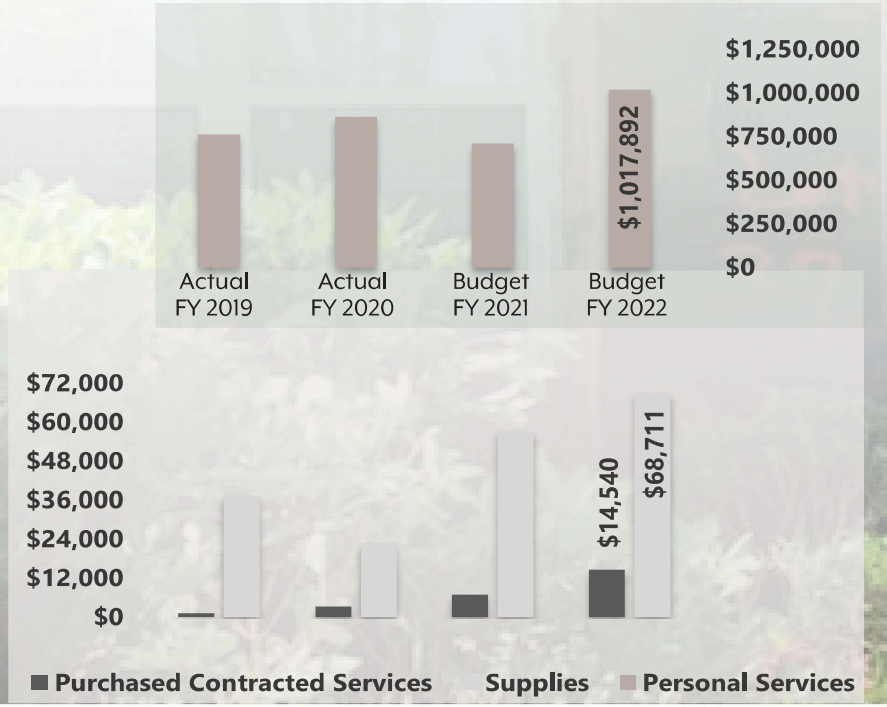




Police Criminal Investigation

AUTHORIZED POSITION	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time	FY23 Full Time	FY23 Part-Time
Captain	1		1		1	
Lieutenant	1		1		1	
Police Officer	8		7		8	
Total:	10	0	9	0	10	0

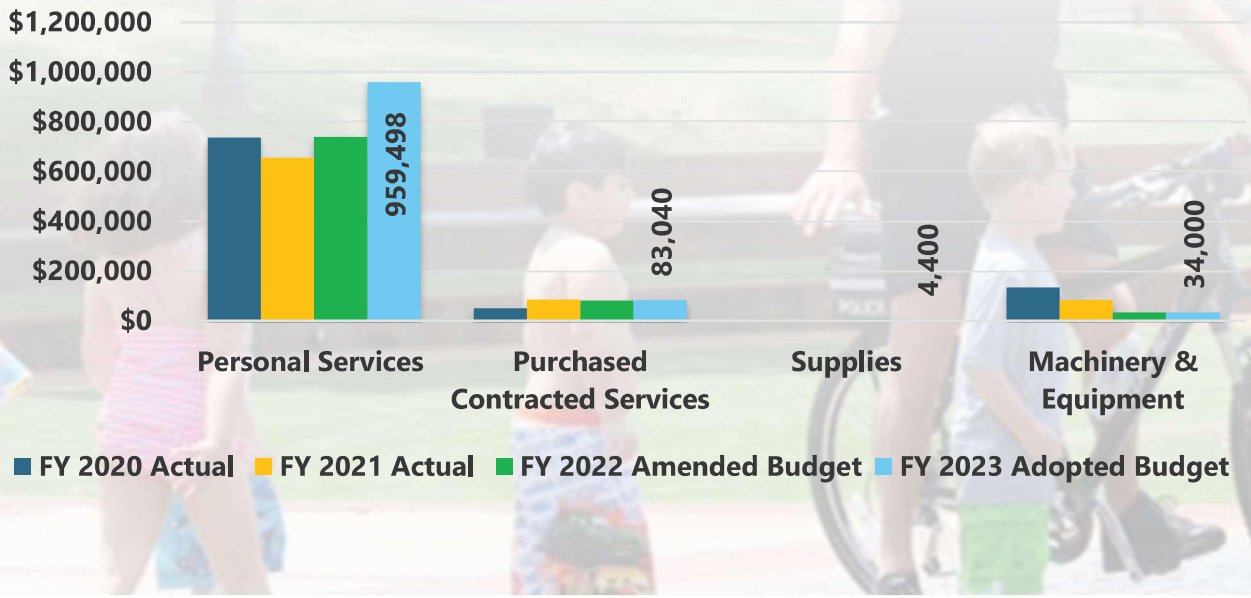
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 862,511	$ 745,400	$ 987,894	$ 1,118,576	$ 130,682	13%
Purchased Contracted Services	3,254	3,472	14,540	18,665	4,125	28%
Supplies	22,823	23,856	68,711	74,713	6,002	9%
Total	$ 888,588	$ 772,728	$ 1,071,145	$ 1,211,954	$ 140,809	13%

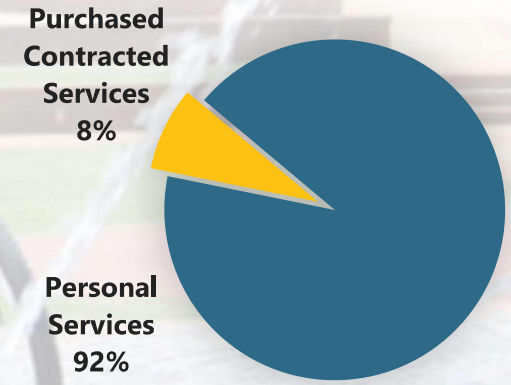




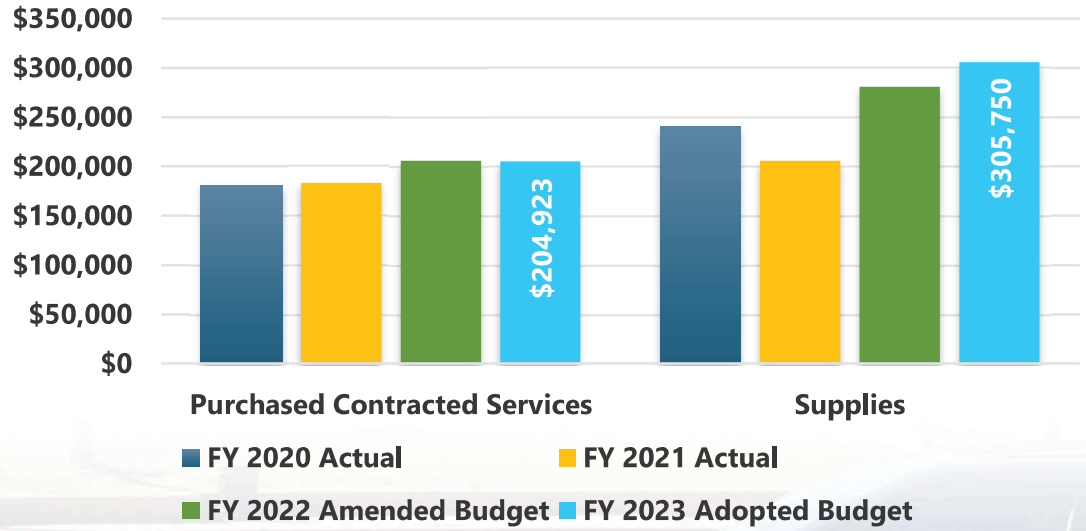
AUTHORIZED POSITION	FY21 Full Time	FY21 Part-Time	FY22 Full Time	FY22 Part-Time	FY23 Full Time	FY23 Part-Time
Communication Supervisor	1		1		1	
Senior Communications Officer	7	1	8		8	
Communications Officer	3				2	
Total:	11	1	9	0	11	0

Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 736,368	$ 655,910	$ 739,264	$ 959,498	$ 220,234	30%
Purchased Contracted Services	50,631	85,628	81,534	83,040	1,506	2%
Supplies	2,046	1,555	4,400	4,400	-	0%
Machinery & Equipment	134,601	83,890	34,000	34,000	-	0%
Total:	$ 923,646	$ 826,984	$ 859,198	$ 1,080,938	$ 221,740	26%

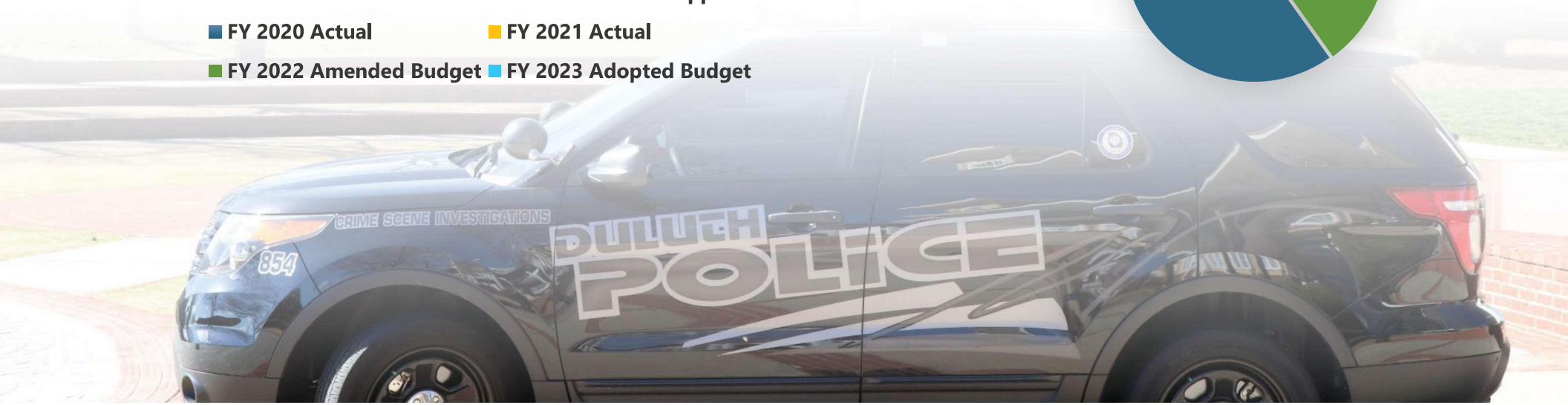




Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	$ 181,242	$ 183,076	$ 205,548	$ 204,923	$ (625)	-0.3%
Supplies	240,729	205,547	280,750	305,750	25,000	8.9%
Machinery & Equipment	-	-	19,252	-		
Total:	$ 421,971	$ 388,623	$ 505,550	$ 510,673	$ 5,123	1.0%



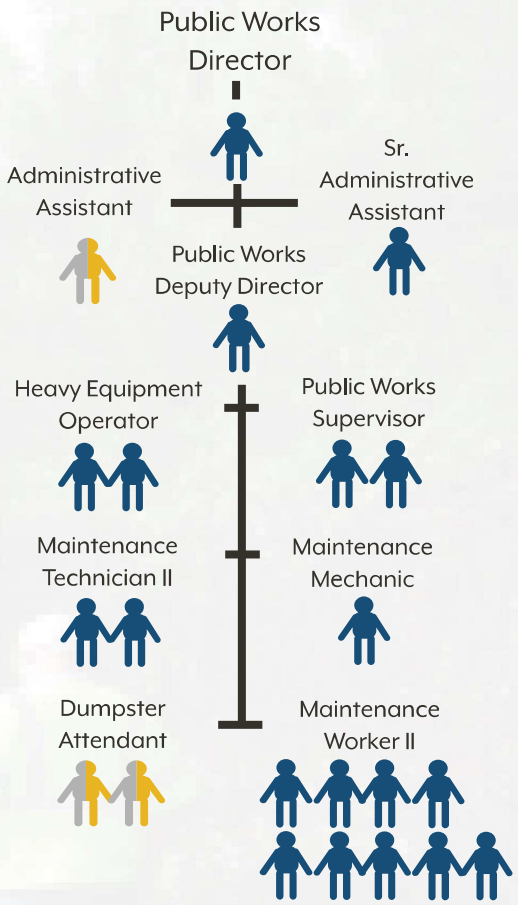




PORTION OF $27M GENERAL FUND BUDGET



Functions	Includes the operations of Public Works Administration, Community Enhancement, and Citywide Building/Property Maintenance
Positions	19 full time and 3 part time
Current FY 2022 Budget	$2,598,966
Adopted FY 2023 Budget	$3,867,195
Change from PY Budget	$1,268,229
Notable FY 2023 Budget Items	Department budget include the addition of 2 full-time Maintenance Worker II positions. Budget also includes $1,500,000 for new weekly gargage collection contract with local hauler. Funding of $163,030 for 3 new vehicles including 2 F-250's Crew Cab and a F-350 Crew Cab.



Mission

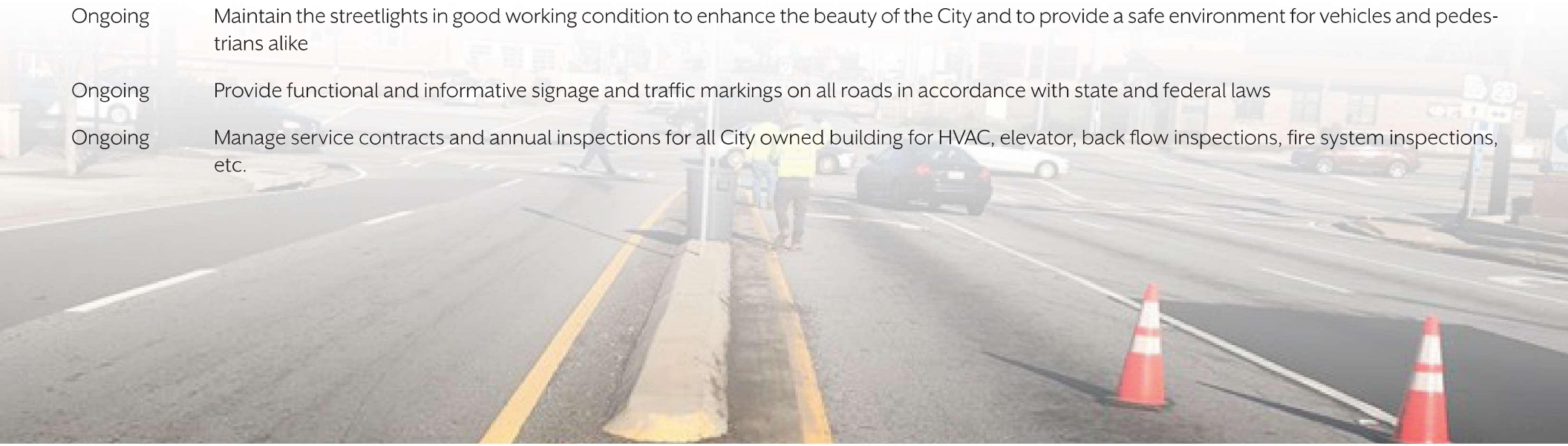
The mission of the Public Works Department is to provide citizens and the public with safe, high quality, responsive service with regards to the management, development, safety and maintenance of the City's infrastructure system.

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

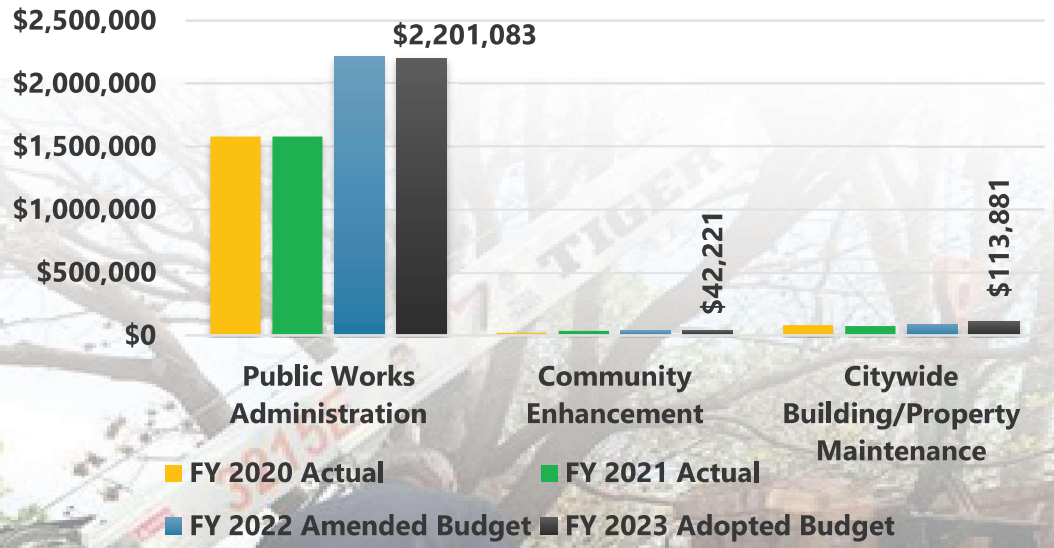
Ongoing	Direct, supervise and coordinate the operations of the Public Works Department to ensure that responsibilities and projects are performed in the most efficient, practical and cost effective manner
Ongoing	Continue to monitor and address service requests and work orders in a timely manner to provide 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.

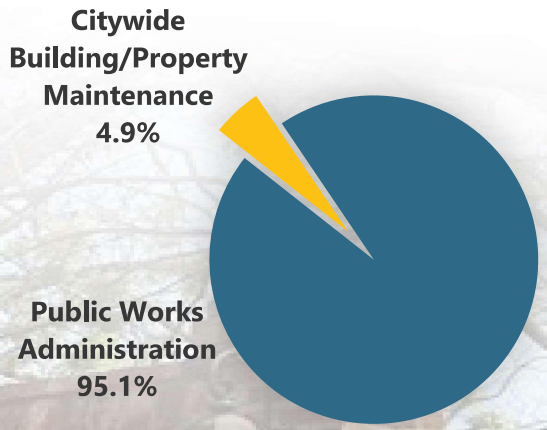


FY 2023	Develop strategy to bring in house the power washing of downtown facilities and sidewalks, which is current contracted out and review budget for funds to purchase the necessary equipment which should result in an overall cost savings to the city
FY 2023	Develop strategy to phase out the use of contract labor for staffing of the front desk and administrative work in favor of a full-time administrative assistant position
FY 2023	Determine best combination of outside contractor labor and city staffing for increased landscape maintenance to meet the "Duluth Standard" set by Council and additional requirements for Main Street Trail Enhanced Sidewalk and other sidewalk improvement coming on line
FY 2023	Purchase three crew cab replacement truck with utility bodies and scissor lift with rubber tires to prevent damage to bricks, grass and pavement during use

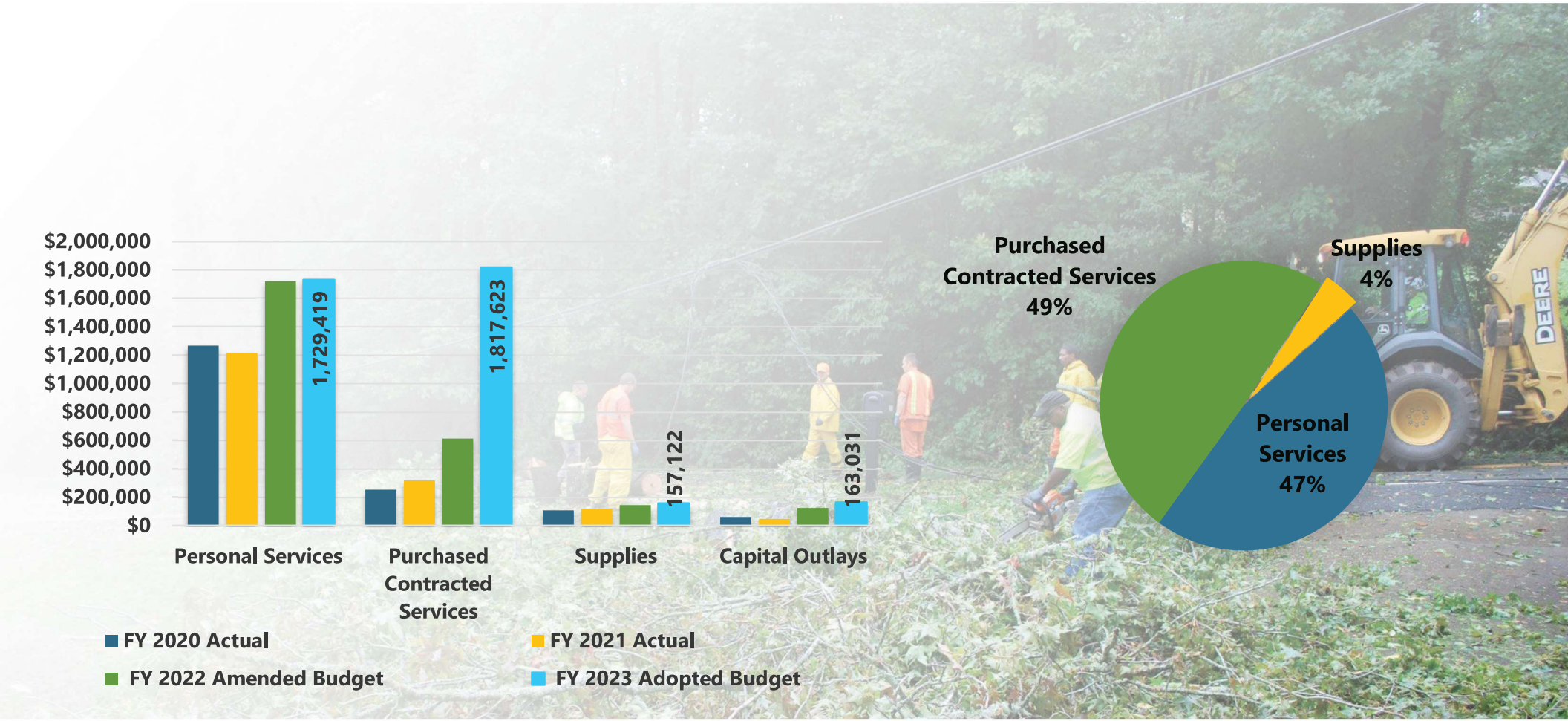


Expenditures by Function	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Public Works Administration	$ 1,577,479	$ 1,579,119	$ 2,209,789	$ 2,201,083	$ (8,706)	-0.4%
Community Enhancement	20,382	36,005	40,221	42,221	2,000	5.0%
Citywide Building/Property Maintenance	82,646	76,072	89,981	113,881	23,900	26.6%
Solid Waste Disposal	-	-	250,000	1,500,000	1,250,000	500.0%
Recyclables Collection	5,199	4,726	8,975	10,010	1,035	11.5%
Total:	$ 1,685,706	$ 1,695,922	$ 2,598,966	$ 3,867,195	$ 1,268,229	48.8%

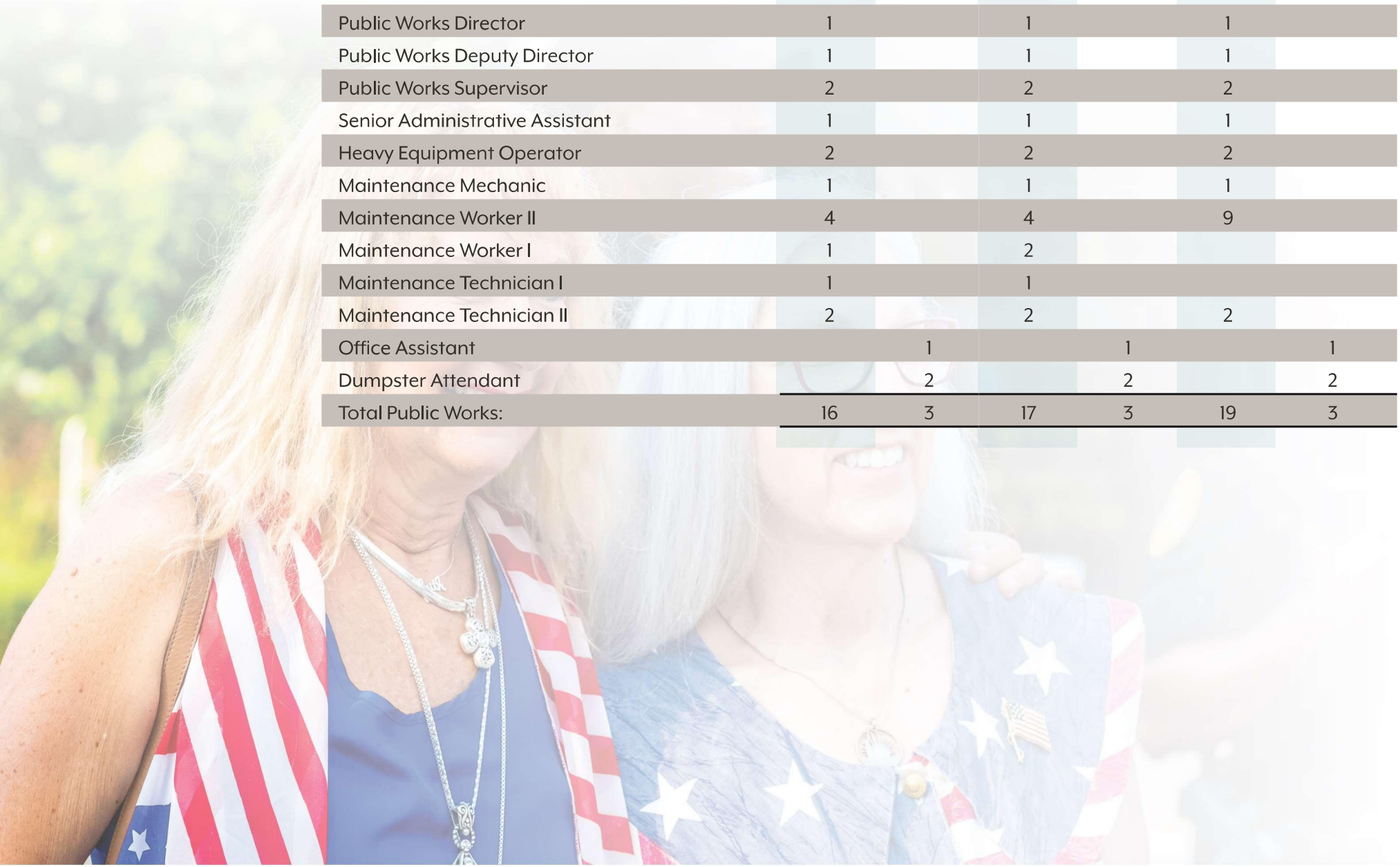




Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 1,266,115	$ 1,214,908	$ 1,720,201	$ 1,729,419	$ 9,218	0.5%
Purchased Contracted Services	252,046	317,466	612,136	1,817,623	1,205,487	196.9%
Supplies	107,523	117,419	143,088	157,122	14,034	9.8%
Capital Outlays	60,023	46,130	123,541	163,031	39,490	32.0%
Total:	$ 1,685,706	$ 1,695,922	$ 2,598,966	$ 3,867,195	$ 1,268,229	48.8%

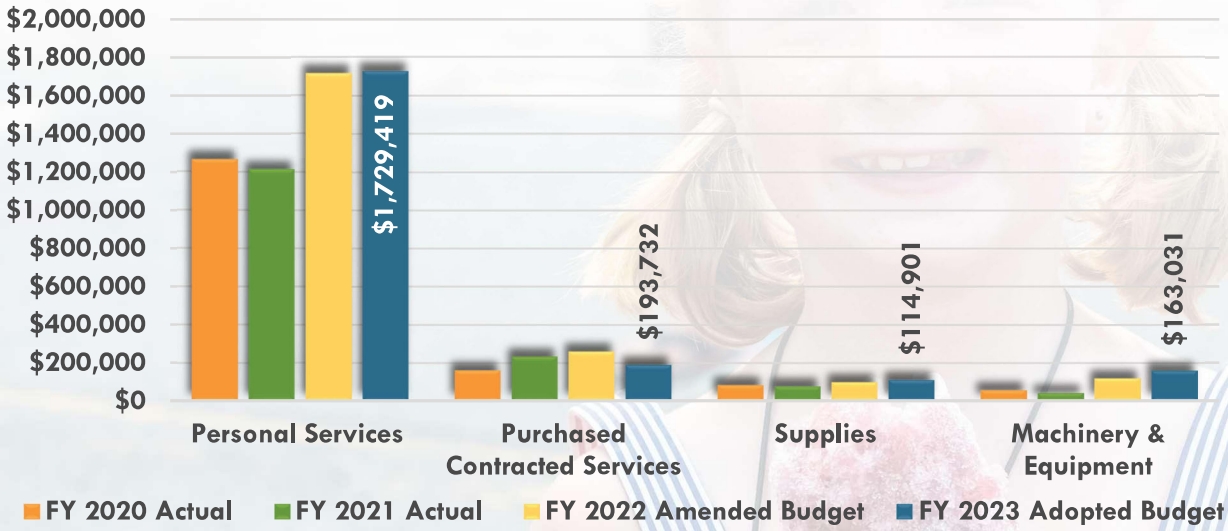


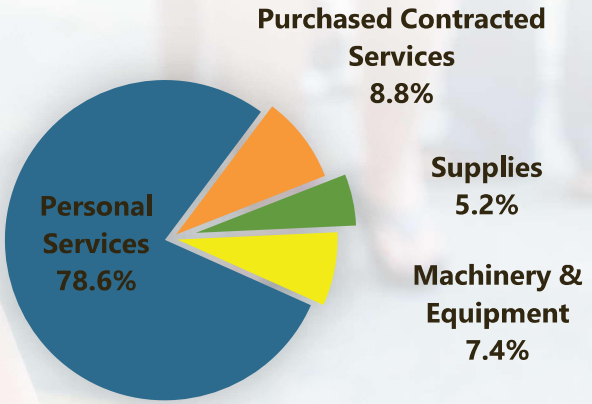
	FY21		FY22		FY23	
Public Works	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Works Director	1		1		1	
Public Works Deputy Director	1		1		1	
Public Works Supervisor	2		2		2	
Senior Administrative Assistant	1		1		1	
Heavy Equipment Operator	2		2		2	
Maintenance Mechanic	1		1		1	
Maintenance Worker II	4		4		9	
Maintenance Worker I	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	17	3	19	3



Public Works Administration

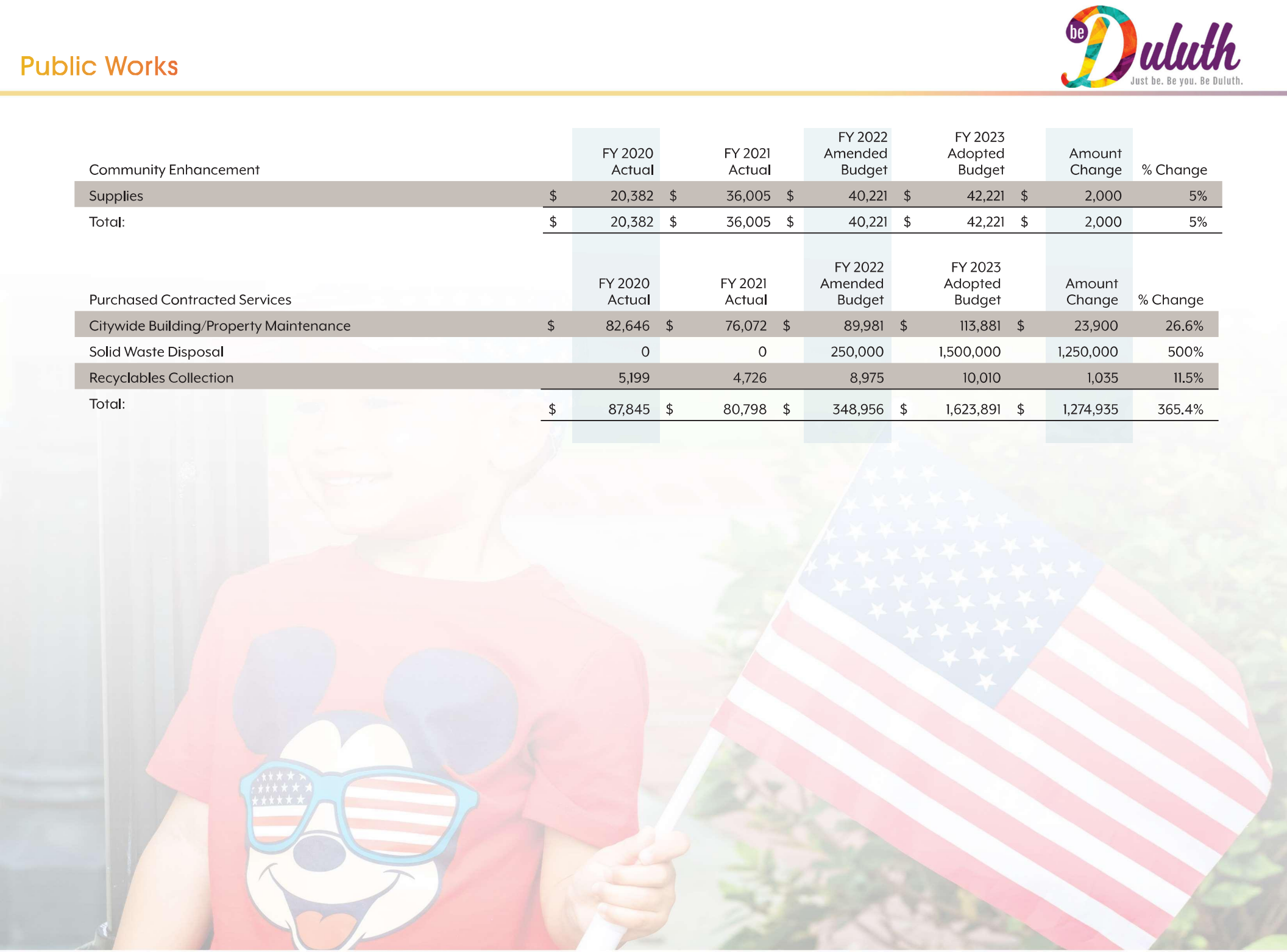
Expenditures by Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Personal Services	$ 1,266,115	$ 1,214,908	$ 1,720,201	$ 1,729,419	$ 9,218	1%
Purchased Contracted Services	164,201	236,669	263,180	193,732	(69,448)	-26%
Supplies	87,141	81,413	102,867	114,901	12,034	12%
Machinery & Equipment	60,023	46,130	123,541	163,031	39,490	32%
Total	$ 1,577,479	$ 1,579,119	$ 2,209,789	$ 2,201,083	$ (8,706)	-0%





Community Enhancement	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Supplies	$ 20,382	$ 36,005	$ 40,221	$ 42,221	$ 2,000	5%
Total:	$ 20,382	$ 36,005	$ 40,221	$ 42,221	$ 2,000	5%

Purchased Contracted Services	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2023 Adopted Budget	Amount Change	% Change
Citywide Building/Property Maintenance	$ 82,646	$ 76,072	$ 89,981	$ 113,881	$ 23,900	26.6%
Solid Waste Disposal	0	0	250,000	1,500,000	1,250,000	500%
Recyclables Collection	5,199	4,726	8,975	10,010	1,035	11.5%
Total:	$ 87,845	$ 80,798	$ 348,956	$ 1,623,891	$ 1,274,935	365.4%



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	-0.2%	18,803,360	19,514,346	3.8%
FY 2017	18,763,199	18,928,529	0.9%	19,325,045	19,483,768	0.8%
FY 2018	19,243,374	20,824,135	8.2%	19,991,558	19,511,443	-2.4%
FY 2019	19,690,895	22,121,217	12.3%	20,523,540	20,490,051	-0.2%
FY 2020	18,986,109	22,732,776	19.7%	20,997,265	20,949,040	-0.2%
FY 2021	19,354,192	28,364,564	46.6%	21,566,505	22,067,340	2.3%
FY 2022 Budget	19,775,243	23,020,120	16.4%	21,610,021	25,767,197	19.2%

FY 2016 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2017	18,427,947	18,928,529	2.7%	19,601,295	19,483,768	-0.6%
FY 2018	19,096,529	20,824,135	9.0%	20,345,800	19,511,443	-4.1%
FY 2019	19,437,664	22,121,217	13.8%	21,024,957	20,490,051	-2.5%
FY 2020	18,622,274	22,732,776	22.1%	21,665,071	20,949,040	-3.3%
FY 2021	19,000,454	28,364,564	49.3%	22,401,913	23,625,443	5.5%
FY 2022 Budget	19,402,532	23,020,120	18.6%	22,402,614	25,767,197	15.0%

FY 2017 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2018	19,588,178	20,824,135	6.3%	19,584,585	19,511,443	-0.4%
FY 2019	19,980,416	22,121,217	10.7%	20,245,218	20,490,051	1.2%
FY 2020	19,300,704	22,732,776	17.8%	20,890,235	20,949,040	0.3%
FY 2021	19,780,735	28,364,564	43.4%	21,556,613	23,625,443	9.6%
FY 2022 Budget	20,193,022	23,020,120	14.0%	21,620,572	25,767,197	19.2%

	REVENUES			EXPENDITURES		
FY 2018 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2019	20,730,639	22,121,217	6.7%	19,828,019	20,490,051	3.3%
FY 2020	19,818,108	22,732,776	14.7%	20,495,686	20,949,040	2.2%
FY 2021	20,119,275	28,364,564	41.0%	21,112,532	23,625,443	11.9%
FY 2022 Budget	20,668,951	23,020,120	11.4%	21,224,248	25,767,197	21.4%
FY 2019 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2020	22,640,043	22,732,776	0.4%	21,723,769	20,949,040	-3.6%
FY 2021	21,781,096	28,364,564	30.2%	22,406,044	23,625,443	5.4%
FY 2022 Budget	23,331,897	23,020,120	-1.3%	22,482,307	25,767,197	14.6%
FY 2020 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %
FY 2021	22,965,414	28,364,564	23.5%	21,372,640	23,625,443	10.5%
FY 2022 Budget	23,169,801	23,020,120	-0.6%	21,352,054	25,767,197	20.7%
FY 2021 - 10 Year Budget Forecast	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %	FORECASTED	ACTUAL/BUDGETED	DIFFERENCE %

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.

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Revenues										
Property Taxes	$10,493,411	$11,578,446	$12,375,409	$13,104,841	$13,852,617	$14,405,350	$14,901,050	$15,385,902	$15,885,774	$16,371,652
Court fines	2,290,223	2,299,973	2,308,201	2,315,138	2,320,983	2,325,907	2,330,053	2,333,542	2,336,479	2,338,948
Franchise Tax	2,034,663	2,037,451	2,040,242	2,043,038	2,045,838	2,048,641	2,051,448	2,054,259	2,057,074	2,059,892
Insurance Premium Tax	2,194,043	2,244,353	2,297,342	2,352,800	2,410,255	2,469,379	2,529,557	2,590,064	2,650,879	2,712,088
Intergovernmental Revenue	697,455	700,989	703,973	706,492	708,615	710,404	711,911	713,180	714,248	715,147
Occupational Tax	1,115,207	1,134,045	1,135,085	1,145,117	1,150,704	1,158,586	1,165,383	1,172,791	1,179,960	1,187,316
Motor Vehicle Title Ad valorem Tax	1,100,000	1,125,223	1,151,790	1,179,594	1,208,399	1,238,041	1,268,212	1,298,548	1,329,038	1,359,726
Alcohol Beverage Tax	619,644	649,128	647,983	642,633	656,987	653,697	658,257	663,861	664,505	669,653
Gwinnett Co Motor Veh Taxes	38,703	32,076	26,603	22,078	18,331	15,204	12,610	10,458	8,674	7,194
School Zone Speed Fines	662,411	665,231	667,610	669,617	671,308	672,732	673,931	674,940	675,789	676,504
Camps	109,833	103,388	103,758	103,759	103,760	103,760	103,760	103,760	103,760	103,760
Transfer from Police Tech Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Building Permits	903,458	1,004,800	780,223	453,981	271,470	215,370	219,339	247,830	174,841	178,878
Other Revenue Sources	3,663,734	3,808,590	4,042,829	4,328,593	4,347,858	4,528,490	4,711,866	4,898,148	5,070,870	5,226,709
Total Revenues	$26,022,783	$27,483,693	$28,381,048	$29,167,679	$29,867,126	$30,645,561	$31,437,378	$32,247,285	$32,951,890	$33,707,466
Expenditures										
Salaries & Wages	$10,173,742	$10,867,734	$11,192,638	$11,551,635	$11,923,415	$12,361,138	$12,730,422	$13,168,373	$13,591,457	$14,090,565
Employee Benefits	4,329,628	4,736,897	5,049,497	5,390,884	5,762,006	6,207,055	6,647,562	7,176,010	7,704,876	8,339,035
Prof, Tech, Maint Services	854,683	852,764	882,935	891,759	911,898	927,124	944,051	960,755	977,840	994,341
Repairs & Maintenance	1,135,030	1,161,056	1,188,469	1,217,158	1,246,881	1,277,467	1,308,599	1,339,901	1,371,362	1,403,026
Equipment Rental/Leases	148,898	152,313	155,909	159,672	163,572	167,584	171,668	175,774	179,901	184,055
Property Liability Insurance	430,668	447,115	464,205	481,964	500,419	519,597	539,525	560,234	581,754	604,116
Purchased Services	812,808	848,114	848,486	879,075	885,868	906,701	946,557	947,832	981,181	988,246
Travel & Training	89,033	91,074	93,225	95,475	97,806	100,206	102,648	105,103	107,571	110,055
Supplies	197,910	198,599	207,138	208,195	217,223	218,510	227,875	229,188	238,705	239,985
Utilities & Fuel	1,009,815	1,032,970	1,057,358	1,082,883	1,109,327	1,136,539	1,164,236	1,192,084	1,220,075	1,248,246
Computers/Equip/Vehicles	475,563	458,197	469,016	480,338	492,067	532,452	516,424	528,776	541,192	553,688
Advertising/Promotions	440,567	450,669	461,309	472,445	483,982	495,855	507,939	520,088	532,300	544,591
Other Expenditures	1,650,884	1,688,739	1,728,610	1,770,339	1,813,571	1,858,058	1,903,338	1,948,866	1,994,626	2,040,682
Operating Transfers Out	1,727,005	1,522,015	1,521,284	499,538	502,350	505,127	507,979	510,801	513,638	516,473
Total Expenditures	$23,476,234	$24,508,255	$25,320,078	$25,181,360	$26,110,385	$27,213,411	$28,218,823	$29,363,786	$30,536,477	$31,857,104
Change in Fund Balance	$2,546,550	$2,975,438	$3,060,970	$3,986,319	$3,756,741	$3,432,150	$3,218,555	$2,883,499	$2,415,414	$1,850,362
Beginning Fund Balance	19,856,270	22,402,820	25,378,257	28,439,227	32,425,546	36,182,287	39,614,437	42,832,992	45,716,491	34,552,865
Ending Fund Balance	$22,402,820	$25,378,257	$28,439,227	$32,425,546	$36,182,287	$39,614,437	$42,832,992	$45,716,491	$48,131,905	$36,403,227

Population to Employee Ratio

		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Population		31,566	31,758	31,928	32,078	32,210	32,327	32,430	32,521	32,601	32,672
Employees	Range:										
City Managers Office		2	2	2	2	2	2	2	2	2	2
Employee per 1,000 population	.05 to .10	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
City Clerk		19.5	20	20	20	20.5	20.5	20.5	20.5	20.5	20.5
Employee per 1,000 population	.55 to .65	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Municipal Court		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	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Police-total		86.5	87.5	87.5	88	88	89	89	89	89	90
Employee per 1,000 population	2.55 to 2.95	2.7	2.8	2.7	2.7	2.7	2.8	2.7	2.7	2.7	2.8
Public Works		18.5	19.5	19.5	19.5	19.5	19.5	19.5	19.5	19.5	19.5
Employee per 1,000 population	.53 to .63	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Cultural Recreation		15	16	16	16	16	16.5	16.5	16.5	16.5	16.5
Employee per 1,000 population	.50 to .70	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Community Development		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	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total Employees		168	172	172	172.5	173	174.5	174.5	174.5	175	176
Employee per 1,000 population		5.3	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4
Population change per year		217	192	170	150	132	117	103	91	80	71
Employee change per year		5	4	0	0.5	0.5	1.5	0	0	0.0	2

Operating Impacts by Capital Projects

PROJECT	FUND	OPERATING IMPACTS
Transportation and Infrastructure Improvements (ST-32)	320025	No additional operating costs are associated with this project. With the focus on street preservation, potential savings could occur due to longer lives of the City's streets.
Davenport Road Improvements (CD-55)	390003	Normal City maintenance of street, sidewalks, and curb & gutter will be required. Project will require a traffic light and street lights.
Water/Sewer Improvements on Buford Highway (CD-62)	320022	No additional operating costs are associated with this project. Lines will be county maintained.
Pleasant Hill & Buford Hwy Interchange (CD-65)	320034	Maintenance of landscaping installed within the interchange will require a contract with a landscaping company
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.
Pine Needle Drive Improvements (CD-73)	320038	Normal operating cost for street maintenance already included in the current budget.
W. L>ville-Pine Needle Pedestrian Improvements (CD-78)	320020	Normal street and sidewalk maintenance for existing sidewalks and slight maintenance for new sidewalks.
City Hall Buildings (CA-15)	320011	Slight impact to operating budget if systems are expanded, but would be offset by the efficiencies of the upgraded systems.
Landscape Medians (CD-77)	320014	City anticipates the hiring of an outside contractor for the maintenance at an annual cost of approximately $90,000.

Continued on next page

Operating Impacts by Capital Projects

PROJECT	FUND	OPERATING IMPACTS
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.
Police Capital Projects (PD-21)	320029	Software support contract and camera replacement estimated to be $150,000 annually once system is fully installed.
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.
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.
Library Streetscaping (TAD-01)	360001	Property will be maintained by Gwinnett County. Minimal street maintenance cost to the City.
Train Viewing Platform (URA-05)	770-6220	The platform would require lighting, maintenance and landscaping.
Property Acquisition (URA-06)	770-7320	Mainly landscape maintenance of the property until it is sold to private developers.

Operating Impacts by Capital Projects

Five - Year Planning

Transportation	Fund	FY23	FY24	FY25	FY26	FY27	Total
Transportation and Infrastructure Improvements (ST-32)	320025	$0	$0	$0	$0	$0	$-
Davenport Road Improvements (CD-55)	390003	$0	$725	$1,650	$1,650	1,710	$5,735
Pleasant Hill & Buford Hwy Interchange (CD-65)	320034	$15,000	$15,000	$17,000	$19,000	$20,500	$86,500
Western Gwinnett Bikeway Phase III (CD-67)	320033	-	-	800	800	800	$2,400
Main Street Multi-Use Trail (CD-71)	320036	$0	$0	$5,800	$5,800	$5,800	$17,400
Pine Needle Drive Improvements (CD-73)	320038	$0	$0	$0	$0	$0	$-
Landscape Medians (CD-77)	320014	$90,000	$90,000	94,500	94,500	99,225	$468,225
W. L>ville-Pine Needle Pedestrian Improvements (CD-78)	320020	$0	$0	$0	$0	$0	$-
Library Streetscaping (TAD-01)	360001	$0	$0	$0	$0	$0	$0
Thrive Parking Lot (URA-01)	770-4220	$2,125	$3,225	$3,345	$3,370	$3,450	$15,515
Davenport Road Extension (URA-02)	770-4221	$0	$0	$1,500	$1,500	$1,500	$4,500
Downtown Drainage & Road Improvements (URA-04)	770-4221	$0	$50	$50	$50	$50	$200
Property Acquisition (URA-06)	770-7320	$8,060	$8,060	$8,060	$0	$0	$24,180
		$115,185	$117,060	$132,705	$126,670	$133,035	$624,655
Recreation Facilities		FY23	FY24	FY25	FY26	FY27	Total
Rogers Bridge Park (PK-33)	320026	80,600	117,700	118,950	119,400	120,100	$556,750
Synthetic Turf Plaza (URA-03)	770-6180	$-	$10,100	$10,100	$10,100	$10,200	$40,500
Train Viewing Platform (URA-05)	770-6220	$0	$0	$5,100	$5,100	$5,400	$15,600
		$80,600	$127,800	$134,150	$134,600	$135,700	$612,850
Public Safety		FY23	FY24	FY25	FY26	FY27	Total
SPLOST Vehicles (PD-20)	320027	$20,000	$20,500	$21,500	$24,500	$24,500	$111,000
Police Capital Projects (PD-21)	320029	200,000	163,000	262,500	223,000	268,550	$1,117,050
		$220,000	$183,500	$284,000	$247,500	$293,050	$1,228,050

Sewer		FY23	FY24	FY25	FY26	FY27	Total
Water/Sewer Improvements on Buford Highway (CD-62)	320022	$0	$0	$0	$0	$0	$0
		$-	$-	$-	$-	$-	$-

Administrative Facilities		FY23	FY24	FY25	FY26	FY27	Total
City Hall Buildings (CA-15)	320011	$0	$-	$-	$-	$-	$0
		$-	$-	$-	$-	$-	$-

Total Projected Operating Impacts of Capital Projects		$415,785	$428,360	$550,855	$508,770	$561,785	$2,465,555

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

III. OTHER FUNDS

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 209 - Public Art					
	REVENUES				
	Contributions & Donations from Private Sources				
371005	Donations	$ 3,690	$ 113,198	$ 10,000	$ 5,000
	Contributions & Donations from Private Sources Total	3,690	113,198	10,000	5,000
	REVENUES TOTAL	3,690	113,198	10,000	5,000
	EXPENSES				
	Department 6170 - Spectator Recreation				
	Purchased Professional & Technical Services				
521200	Professional Services	-	-	3,900	-
521300	Technical Services	-	705	27,250	-
	Purchased Professional & Technical Services Totals	-	705	31,150	-
	Purchased Property Services				
522210	General Repairs	-	3,056	2,000	3,000
522320	Equipment Rental	-	-	1	-
	Purchased Property Services Totals	-	3,056	2,001	3,000
	Other Purchased Services				
523301	Advertising/Promotions	-	70	36	-
	Other Purchased Services Total	-	70	36	-
	Supplies				
531104	Supplies	647	1,949	1,200	-
	Supplies Totals	647	1,949	1,200	-
	Property				
541200	Site Improvements	-	168	102,715	-
	Property Totals	-	168	102,715	-
	Department 6170 - Spectator Recreation Totals	647	5,948	137,102	3,000
	EXPENSES TOTALS	647	5,948	137,102	3,000

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 209 - Public Art Totals					
REVENUE TOTALS		$ 3,690	$ 113,198	$ 10,000	$ 5,000
EXPENSE TOTALS		647	5,948	137,102	3,000
Fund 209 - Public Art Totals		$ 3,043	$ 107,250	$ (127,102)	$ 2,000
Fund 210 - Police Federal Drug Fund					
	REVENUES				
	Fines & Forfeitures				
351320	Cash Confiscation	-	21,809	500	500
351360	Sale of Confiscated Property	147,399	-	4,500	2,000
	Fines & Forfeitures Totals	147,399	21,809	5,000	2,500
	REVENUES TOTALS	147,399	21,809	5,000	2,500
	EXPENSES				
	Department 3210 - Police Administration				
	Supplies				
531603	Police Equipment	77,087	74,031	18,817	21,316
	Supplies Totals	77,087	74,031	18,817	21,316
	Department 3210 - Police Administration Totals	77,087	74,031	18,817	21,316
	EXPENSES TOTALS	77,087	74,031	18,817	21,316
Fund 210 - Police Federal Drug Fund Totals					
REVENUE TOTALS		147,399	21,809	5,000	2,500
EXPENSE TOTALS		77,087	74,031	18,817	21,316
Fund 210 - Police Federal Drug Fund Totals		$ 70,312	$ (52,222)	$ (13,817)	$ (18,816)

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 211 - Police State Drug Fund					
	REVENUE				
	Fines & Forfeitures				
351320	Cash Confiscation	$ 32,544	$ 4,244	$ 5,000	$ 5,000
351360	Sale of Confiscated Property	23,000	438	10,000	10,000
	Fines & Forfeitures Totals	55,544	4,682	15,000	15,000
	Interest Revenue				
361000	Interest Income - Checking	-	1	-	3
	Interest Revenue Totals	-	1	-	3
	Proceeds of General Fixed Asset Disposals				
392200	Sale of Property/ Capital Assets	-	13,000	-	-
	Proceeds of General Fixed Asset Disposals Totals	-	13,000	-	-
	REVENUES TOTALS	55,544	17,683	15,000	15,003
	EXPENSES				
	Department 3210 - Police Administration				
	Supplies				
531603	Police Equipment	26,677	9,488	15,435	23,247
	Supplies Totals	26,677	9,488	15,435	23,247
	Intergovernmental				
571000	Intergovernmental Expenditures	1,217	403	1,306	1,500
	Intergovernmental Totals	1,217	403	1,306	1,500
	Operating Transfers Out				
611000	Transfer to Fund 100	4,994	4,050	5,120	6,400
	Operating Transfers Out Totals	4,994	4,050	5,120	6,400
	Department 3210 - Police Administration Totals	32,888	13,940	21,861	31,147
	EXPENSES TOTALS	32,888	13,940	21,861	31,147

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 211 - Police State Drug Fund Totals					
REVENUE TOTALS		$ 55,544	$ 17,683	$ 15,000	$ 15,003
EXPENSE TOTALS		32,888	13,940	21,861	31,147
Fund 211 - Police State Drug Fund Totals		$ 22,657	$ 3,743	$ (6,861)	$ (16,144)
Fund 275 - Hotel Motel Tax Fund					
	REVENUE				
	Selective Sales & Use Taxes				
314100	Hotel Motel Excise Tax	-	16,391	205,000	177,144
	Selective Sales & Use Taxes Totals	-	16,391	205,000	177,144
	REVENUE TOTALS	-	16,391	205,000	177,144
	EXPENSES				
	Department 7540 - Tourism				
	Payments to Other Agencies				
572000	Payments to other Agencies	-	6,557	82,000	70,800
	Payments to Other Agencies Totals	-	6,557	82,000	70,800
	Operating Transfers Out				
611000	Transfer to Fund 100	-	-	123,000	106,344
	Operating Transfers Out Totals	-	-	123,000	106,344
	Department 7540 - Tourism Totals	-	6,557	205,000	177,144
	EXPENSES TOTALS	-	6,557	205,000	177,144
Fund 275 - Hotel Motel Tax Fund Totals					
REVENUE TOTALS		-	16,391	205,000	177,144
EXPENSE TOTALS		-	6,557	205,000	177,144
Fund 275 - Hotel Motel Tax Fund Totals		$ -	$ 9,835	$ -	$ -

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 280 - Rental Motor Vehicle Tax Fund					
	REVENUE				
	Selective Sales & Use Taxes				
314400	Excise Tax Rental Motor Veh	$ 42,117	$ 44,966	$ 46,877	$ 61,261
	Selective Sales & Use Taxes Totals	42,117	44,966	46,877	61,261
	REVENUE TOTALS	42,117	44,966	46,877	61,261
	EXPENSES				
	Department 7550 - Downtown Development				
	Supplies				
531103	Signs/Banners	2,267	8,895	15,000	-
531800	Special Events	-	-	-	66,600
	Supplies Totals	2,267	8,895	15,000	66,600
	Department 7550 - Downtown Development Totals	2,267	8,895	15,000	66,600
	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	-
	Department 9000 - Other Financing Uses Totals	-	50,000	50,000	-
	EXPENSE TOTALS	2,267	58,895	65,000	66,600
Fund 280 - Rental Motor Vehicle Tax Fund Totals					
REVENUE TOTALS		42,117	44,966	46,877	61,261
EXPENSE TOTALS		2,267	58,895	65,000	66,600
Fund 280 - Rental Motor Vehicle Tax Fund Totals		$ 39,849	$ (13,929)	$ (18,123)	$ (5,339)

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 281 - Police Technology Fund					
	REVENUE				
	Interfund Transfers				
391276	Transfer from Fund 745	$ 98,805	$ 117,244	$ 120,360	$ 123,000
	Interfund Transfers Totals	98,805	117,244	120,360	123,000
	REVENUE TOTALS	98,805	117,244	120,360	123,000
	EXPENSES				
	Department 3220 - Crime Control & Investigation				
	Purchased Professional & Technical Services				
521300	Technical Services	-	-	50,000	-
	Purchased Professional & Technical Services Totals	-	-	50,000	-
	Department Total: 3220 - Crime Control & Investigation	-	-	50,000	-
	Department 9000 - Other Financing Uses				
	Operating Transfers Out				
611000	Transfer to Fund 100	130,000	100,000	60,000	140,000
	Operating Transfers Out Totals	130,000	100,000	60,000	140,000
	Department 9000 - Other Financing Uses Totals	130,000	100,000	60,000	140,000
	EXPENSE TOTALS	130,000	100,000	110,000	140,000
Fund 281 - Police Technology Fund Totals					
REVENUE TOTALS		98,805	117,244	120,360	123,000
EXPENSE TOTALS		130,000	100,000	110,000	140,000
Fund 281 - Police Technology Fund Totals		$ (31,195)	$ 17,244	$ 10,360	$ (17,000)

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 581 - COPS Fundraiser/Donations					
	REVENUE				
	Contributions & Donations from Private Sources				
371005	Donations	$ 3,985	$ 5,354	$ 4,200	$ 4,200
	Contributions & Donations from Private Sources Totals	3,985	5,354	4,200	4,200
	REVENUE TOTALS	3,985	5,354	4,200	4,200
	EXPENSE				
	Department 3210 - Police Administration				
	Supplies				
531104	Supplies	2,237	3,887	3,000	3,000
531603	Police Equipment	-	-	57,262	59,645
	Supplies Totals	2,237	3,887	60,262	62,645
	Department 3210 - Police Administration Totals	2,237	3,887	60,262	62,645
	Department 3225 - Youth Investigation & Control				
	Supplies				
531104	Supplies	-	-	3,000	3,000
	Supplies Totals	-	-	3,000	3,000
	Department 3225 - Youth Investigation & Control Totals	-	-	3,000	3,000
	EXPENSE TOTALS	2,237	3,887	63,262	65,645
Fund 581 - COPS Fundraiser/Donations Totals					
REVENUE TOTALS		3,985	5,354	4,200	4,200
EXPENSE TOTALS		2,237	3,887	63,262	65,645
Fund 581 - COPS Fundraiser/Donations Totals		$ 1,748	$ 1,467	$ (59,062)	$ (61,445)

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 Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 506 - Stormwater Utility					
	REVENUE				
	Penalties & Interest on Delinquent taxes				
319100	Interest on Delinquent Taxes/Fees	$ 2,118	$ 2,716	$ 1,300	$ 2,100
319101	Tax/Fee Penalty	7,989	9,180	5,100	6,500
	Penalties & Interest on Delinquent taxes Totals	10,107	11,896	6,400	8,600
	Utilities/Enterprise				
344261	Stormwater Utility Charges - 2011	-	(50)	-	-
344268	Stormwater Utility Charges 2018	(58)	(113)	-	-
344269	Stormwater Utility Charges 2019	1,391,794	(1,584)	-	-
344270	Stormwater Utility Charges 2020	-	1,404,967	-	-
344271	Stormwater Utility Charge 2021	-	-	1,376,851	-
344272	Stormwater Utility Charge 2022	-	-	-	1,390,000
	Utilities/Enterprise Totals	1,391,736	1,403,221	1,376,851	1,390,000
	Other				
389000	Miscellaneous Revenue	-	-	16,190	-
389065	401A Employee Forfeitures	-	-	-	25
	Other Totals	-	-	16,190	25
	Proceeds of General Long Term Liabilities				
393800	Capital Contributions	-	294,098	-	-
	Proceeds of General Long Term Liabilities Totals	-	294,098	-	-
	REVENUE TOTALS	1,401,842	1,709,215	1,399,441	1,398,625

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	EXPENSES				
	Department 4320 - Stormwater Collection & Disposal				
	Salaries & Wages				
511000	Salaries & Wages	152,554	156,098	178,595	169,309
511101	Part Time Salaries & Wages	4,689	-	-	-
511300	Overtime	1,197	1,385	3,759	1,757
	Salaries & Wages Totals	158,441	157,483	182,354	171,066
	Employee Benefits				
512100	Group Insurance	48,581	50,595	77,368	77,244
512200	FICA Tax	11,405	11,391	13,950	13,087
512400	Retirement Contrib/Pension	14,301	14,698	17,119	15,963
	Employee Benefits Totals	74,287	76,684	108,437	106,294
	Purchased Professional & Technical Services				
521200	Professional Services	153,144	124,403	134,555	142,440
521300	Technical Services	44,794	57,585	73,885	66,000
	Purchased Professional & Technical Services Totals	197,938	181,988	208,440	208,440
	Purchased Property Services				
522202	Vehicle Repairs/Maintenance	-	927	1,000	1,000
522209	Repairs & Maint - Drainage	705,281	890,760	930,403	605,000
522321	Linen/Uniform Rental Service	1,171	-	-	-
	Purchased Property Services Totals	706,452	891,687	931,403	606,000
	Other Purchased Services				
523203	Cell Phones	1,030	1,047	1,060	1,048
523700	Certification/ Educ/Training	4,740	2,673	5,250	5,250
	Other Purchased Services Totals	5,769	3,720	6,310	6,298
	Supplies				
531100	Office Supplies	1,259	1,366	1,500	1,500
531104	Supplies	3,761	3,397	9,161	10,000

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
531270	Fuel & Oil	832	550	1,753	2,496
531703	Emp/Council & Comm. Relations	-	-	130	-
531706	Uniforms	-	1,546	2,589	2,400
	Supplies Totals	5,852	6,860	15,133	16,396
	Property				
541200	Site Improvements	-	26,214	109,743	109,000
	Property Totals	-	26,214	109,743	109,000
	Machinery & Equipment				
542200	Vehicles	-	-	500	500
542400	Computers	920	-	2,000	2,000
	Machinery & Equipment Totals	920	-	2,500	2,500
	Self Funded Insurance				
552513	Claims - Stormwater	-	613	5,000	5,000
	Self Funded Insurance Totals	-	613	5,000	5,000
	Bad Debts				
574000	Bad Debts	-	-	7,240	-
	Bad Debts Totals	-	-	7,240	-
	Department 4320 - Stormwater Collection & Disposal Totals	1,149,659	1,345,250	1,576,560	1,230,994
	EXPENSE TOTALS	1,149,659	1,345,250	1,576,560	1,230,994
Fund 506 - Stormwater Utility Totals					
REVENUE TOTALS		1,401,842	1,709,215	1,399,441	1,398,625
EXPENSE TOTALS		1,149,659	1,345,250	1,576,560	1,230,994
Fund 506 - Stormwater Utility Totals		$ 252,183	$ 363,964	$ (177,119)	$ 167,631

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 Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 600 - Worker's Compensation					
	REVENUE				
	Interest Revenue				
361000	Interest Income - Checking	$ -	$ 4	$ 2	$ 5
361001	Investment Income	4,891	2,374	2,880	120
	Interest Revenue Totals	4,891	2,378	2,882	125
	Interfund Transfers				
391210	Transfer From Fund 100	250,000	200,000	200,000	350,000
	Interfund Transfers Totals	250,000	200,000	200,000	350,000
	REVENUE TOTALS	254,891	202,378	202,882	350,125
	EXPENSE				
	Department 1555 - Risk Management				
	Other Purchased Services				
523102	Insurance Workers Comp	47,782	49,383	71,512	76,516
	Other Purchased Services Totals	47,782	49,383	71,512	76,516
	Self Funded Insurance				
552100	Annual Assessments	5,528	1,763	1,829	2,100
552200	Claims	104,412	(72,107)	11,000	12,000
552500	Claims - City Manager	-	-	996	1,000
552501	Claims - City Clerk	-	-	1,000	1,000
552502	Claims - Business Office	1,582	28	1,500	1,500
552503	Claims - Marketing & Public Rel	233	-	2,000	2,000
552504	Claims - Planning & Development	-	-	1,004	1,000

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
552505	Claims - Parks & Recreation	-	2,209	9,000	15,000
552506	Claims - Public Works	$ 5,966	$ 154	$ 14,000	$ 20,000
552507	Claims - Police Administration	-	-	1,000	1,000
552508	Claims - CID	-	926	1,000	1,000
552509	Claims - Dispatch	-	-	1,000	1,000
552510	Claims - Police Support Services	-	-	1,000	1,000
552511	Claims - Court	-	-	2,000	1,500
552512	Claims - Police Uniform	80,061	12,240	748,744	105,000
	Self Funded Insurance Totals	197,782	(54,788)	797,073	166,100
	Department 1555 - Risk Management Totals	245,564	(5,405)	868,585	242,616
	EXPENSE TOTALS	245,564	(5,405)	868,585	242,616
Fund 600 - Worker's Compensation Totals					
REVENUE TOTALS		254,891	202,378	202,882	350,125
EXPENSE TOTALS		245,564	(5,405)	868,585	242,616
Fund 600 - Worker's Compensation Totals		$ 9,327	$ 207,783	$ (665,703)	$ 107,509
Fund 601 - Health Reimbursement Account					
	REVENUE				
	Other				
389000	Miscellaneous Revenue	5,319	5,000	5,000	20,000
	Other Totals	5,319	5,000	5,000	20,000
	REVENUE TOTALS	5,319	5,000	5,000	20,000
	EXPENSE				
	Department 1555 - Risk Management				
	Employee Benefits				
512901	Health & Wellness	2,740	5,453	15,000	20,000

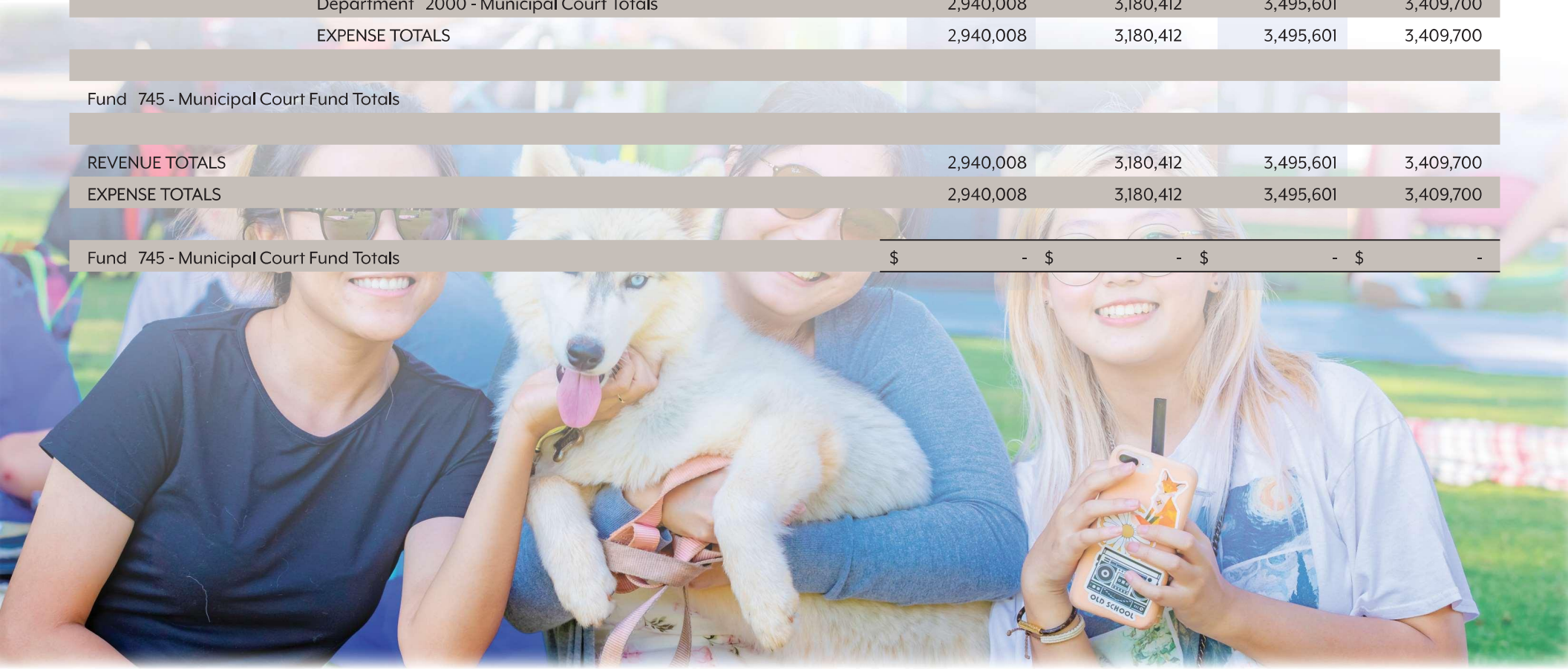
Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Employee Benefits Totals	2,740	5,453	15,000	20,000
	Department 1555 - Risk Management Totals	2,740	5,453	15,000	20,000
	EXPENSE TOTALS	2,740	5,453	15,000	20,000
Fund 601 - Health Reimbursement Account Totals					
REVENUE TOTALS		5,319	5,000	5,000	20,000
EXPENSE TOTALS		2,740	5,453	15,000	20,000
Fund 601 - Health Reimbursement Account Totals		$ 2,579	$ (453)	$ (10,000)	$ -



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 Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 745 - Municipal Court Fund					
	REVENUE				
	Fines & Forfeitures				
351170	Court Fines	$ 2,759,539	$ 3,148,791	$ 3,456,601	$ 3,348,700
351200	Bonds & Forfeitures	180,470	31,621	39,000	61,000
	Fines & Forfeitures Totals	2,940,008	3,180,412	3,495,601	3,409,700
	REVENUE TOTALS	2,940,008	3,180,412	3,495,601	3,409,700
	EXPENSES				
	Department 2000 - Municipal Court				
	Other Purchased Services				
523801	Software Licenses	35,365	42,715	58,804	72,081
	Other Purchased Services Totals	35,365	42,715	58,804	72,081
	Payments to Other Agencies				
572001	Peace Officers A & B	80,609	148,325	163,892	232,000
572002	Peace Officer Training	132,126	143,375	200,609	201,500
572003	Local Victim Assistance	70,535	76,273	108,310	115,000
572004	Georgia Crime Victims	453	301	1,587	6,500
572005	Brain & Spinal Injury	3,646	3,505	7,735	13,735
572006	Crime Lab Fee	962	189	2,884	8,884
572007	Jail Construction	141,398	154,255	222,893	213,500
572008	County Drug Abuse	6,630	5,419	14,256	14,500
572009	IDF	139,783	147,351	229,562	199,000
572010	Drivers Education Fund	20,237	22,319	34,181	48,000
	Payments to Other Agencies Totals	596,379	701,314	985,909	1,052,619

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Payments to Others				
573001	Cash Bond Refund	$ 115,065	$ 38,272	$ 210,594	$ 62,000
	Payments to Others Totals	115,065	38,272	210,594	62,000
	Operating Transfers Out				
611000	Transfer to Fund 100	2,094,395	2,280,866	2,119,934	2,100,000
611013	Transfer to 281 Police Tech Fund	98,805	117,244	120,360	123,000
	Operating Transfers Out Totals	2,193,200	2,398,111	2,240,294	2,223,000
	Department 2000 - Municipal Court Totals	2,940,008	3,180,412	3,495,601	3,409,700
	EXPENSE TOTALS	2,940,008	3,180,412	3,495,601	3,409,700
Fund 745 - Municipal Court Fund Totals					
REVENUE TOTALS		2,940,008	3,180,412	3,495,601	3,409,700
EXPENSE TOTALS		2,940,008	3,180,412	3,495,601	3,409,700
Fund 745 - Municipal Court Fund Totals		$ -	$ -	$ -	$ -



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

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 700 - Downtown Development Authority					
	REVENUE				
	Local Government Unit Payment in Lieu of Taxes				
338000	Other Taxes	$ -	$ -	$ -	$ 102,058
	Local Government Unit Payment in Lieu of Taxes Totals	-	-	-	102,058
	Interest Revenue				
361000	Interest Income - Checking	3,423	719	660	192
361001	Investment Income	5,446	1,673	60	90
361003	Interest - Dreamland	22,588	-	86,524	36,879
361004	Interest - Fabric	131,271	-	-	19,165
361005	Interest Good Word	-	-	152,513	75,281
	Interest Revenue Totals	162,728	2,392	239,757	131,607
	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	104,232	105,470	-	-

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Other Totals	$ 104,232	$ 105,470	$ -	$ -
	Interfund Transfers				
391210	Transfer From Fund 100	664,978	3,031,054	129,545	36,640
391236	Transfer from SPLOST 2009	-	20,000	-	-
391238	Transfer from SPLOST 2014	-	290,720	-	-
391239	Transfer from SPLOST 2017	-	4,445,824	170	-
391270	Transfer from Fund 770 URA	-	-	1,922,887	-
391278	Transfer from Fund 280	-	50,000	50,000	-
	Interfund Transfers Totals	664,978	7,837,597	2,102,602	36,640
	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	1,578,231	7,945,459	2,342,359	270,305
	EXPENSE				
	Department 7550 - Downtown Development				
	Purchased Professional & Technical Services				
521200	Professional Services	59,689	48,954	23,409	8,000
	Purchased Professional & Technical Services Totals	59,689	48,954	23,409	8,000
	Other Purchased Services				

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
523301	Advertising/Promotions	$ -	$ 1,972	$ 32,202	$ 34,760
523602	Bank/Credit Card Fees	730	-	100	-
523700	Certification/ Educ/Training	-	-	-	3,000
523850	Contract Labor	218,512	210,000	210,000	210,000
	Other Purchased Services Totals	219,242	211,972	242,302	247,760
	Interest				
582100	Bond Interest	359,884	106,081	1,510	1,020
	Interest Totals	359,884	106,081	1,510	1,020
	Department 7550 - Downtown Development Totals	638,815	367,007	267,221	256,780
	Department 7553 - Downtown Facade Imp				
	Property				
541200	Site Improvements	-	2,000	5,989	10,000
	Property Totals	-	2,000	5,989	10,000
	Department 7553 - Downtown Facade Imp Totals	-	2,000	5,989	10,000
	Department 7564 - Parking				
	Purchased Property Services				
522130	Bldg. Maintenance/Cleaning	-	-	1,530	-
522149	Landscaping	-	3,588	13,500	14,700
	Purchased Property Services Totals	-	3,588	15,030	14,700
	Other Purchased Services				

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
523100	Property Liability Insurance	-	11,515	11,785	12,100
	Other Purchased Services Totals	-	11,515	11,785	12,100
	Supplies				
531210	Water/Sewer	-	1,246	3,160	3,540
531230	Electric	-	2,246	6,390	6,300
	Supplies Totals	-	3,492	9,550	9,840
	Intergovernmental				
571001	Taxes on Purchased Property	-	-	74,530	-
	Intergovernmental Totals	-	-	74,530	-
	Department 7564 - Parking Totals	-	18,595	110,895	36,640
	EXPENSE TOTALS	638,815	387,601	384,105	303,420
Fund 700 - Downtown Development Authority Totals					
REVENUE TOTALS		1,578,231	7,945,459	2,342,359	270,305
EXPENSE TOTALS		638,815	387,601	384,105	303,420
Fund 700 - Downtown Development Authority Totals		$ 939,416	$ 7,557,858	$ 1,958,254	$ (33,115)

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 770 - Urban Redevelopment					
	REVENUE				
	Interest Revenue				
361001	Investment Income	$ -	$ 29,271	$ 96,000	$ 100,800
	Interest Revenue Totals	-	29,271	96,000	100,800
	Interfund Transfers				
391210	Transfer From Fund 100	1,029,120	1,027,654	1,950,609	1,616,902
391279	Transfer from Tax Allocation District	-	-	1,098,824	1,393,349
	Interfund Transfers Totals	1,029,120	1,027,654	3,049,433	3,010,251
	REVENUE TOTALS	1,029,120	1,056,924	3,145,433	3,111,051
	EXPENSE				
	Interest				
582300	Interest Expense	131,207	107,842	82,113	55,572
	Interest Totals	131,207	107,842	82,113	55,572
	Department 1595 - General Administration Fees				
	Other Purchased Services				
523300	Advertising/Public Notices	-	-	20	-
523602	Bank/Credit Card Fees	-	-	180	-
	Other Purchased Services Totals	-	-	200	-
	Department 1595 - General Administration Fees Totals	-	-	200	-

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Department 4220 - Roadways & Walkways				
	Sub Department 0008 - Parking Lot				
	Property				
541200	Site Improvements	$ -	$ -	$ 1,000,000	$ 710,724
	Property Totals	-	-	1,000,000	710,724
	Sub Department 0008 - Parking Lot Totals	-	-	1,000,000	710,724
	Sub Department 0015 - Library Streetscaping				
	Property				
541400	Infrastructure	-	-	270,000	71,785
	Property Totals	-	-	270,000	71,785
	Sub Department 0015 - Library Streetscaping Totals	-	-	270,000	71,785
	Department 4220 - Roadways & Walkways Totals	-	-	1,270,000	782,509
	Department 4221 - Paved Streets				
	Sub Department 0016 - Davenport Road				
	Purchased Professional & Technical Services				
521200	Professional Services	-	30,045	650,395	259,596
	Purchased Professional & Technical Services Totals	-	30,045	650,395	259,596
	Sub Department 0016 - Davenport Road Totals	-	30,045	650,395	259,596
	Sub Department 0017 - Downtown Streets				
	Purchased Professional & Technical Services				
521200	Professional Services	-	26,009	16,143	3,806
	Purchased Professional & Technical Services Totals	-	26,009	16,143	3,806
	Sub Department 0017 - Downtown Streets Totals	-	26,009	16,143	3,806

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Department 4221 - Paved Streets Totals	$ -	$ 56,054	$ 666,538	$ 263,402
	Department 4250 - Sanitary Sewer				
	Property				
541400	Infrastructure	-	-	84,000	-
	Property Total	-	-	84,000	-
	Department 4250 - Sanitary Sewer Totals	-	-	84,000	-
	Department 6170 - Spectator Recreation				
	Purchased Professional & Technical Services				
521200	Professional Services	-	-	10,000	8,470
	Purchased Professional & Technical Services Totals	-	-	10,000	8,470
	Department 6170 - Spectator Recreation Totals	-	-	10,000	8,470
	Department 6180 - Special Recreational Facilities				
	Purchased Professional & Technical Services				
521200	Professional Services	-	139,613	171,551	158,850
	Purchased Professional & Technical Services Totals	-	139,613	171,551	158,850
	Property				
541200	Site Improvements	-	-	2,980,994	2,000,000
	Property Totals	-	-	2,980,994	2,000,000
	Department 6180 - Special Recreational Facilities Totals	-	139,613	3,152,545	2,158,850
	Department 6220 - Park Areas				
	Purchased Professional & Technical Services				
521200	Professional Services	-	-	92,000	85,326
	Purchased Professional & Technical Services Totals	-	-	92,000	85,326

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Property				
541200	Site Improvements	$ -	$ -	$ 833,000	$ 503,728
	Property Totals	-	-	833,000	503,728
	Department 6220 - Park Areas Totals	-	-	925,000	589,054
	Department 7320 - Urban Redevelopment				
Purchased Professional & Technical Services					
521300	Technical Services	-	11,621	78,949	20,000
	Purchased Professional & Technical Services Totals	-	11,621	78,949	20,000
	Property				
541100	Land	-	-	891,430	-
541200	Site Improvements	-	-	20,000	-
	Property Totals	-	-	911,430	-
	Intergovernmental				
571000	Intergovernmental Expenditures	-	1,775,859	-	-
	Intergovernmental Totals	-	1,775,859	-	-
	Payments to Others				
573000	Payments to Others	-	-	1,691,614	839,386
	Payments to Others Totals	-	-	1,691,614	839,386
	Interest				
582100	Bond Interest	-	161,296	572,505	563,349
	Interest Totals	-	161,296	572,505	563,349

Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Issuance Cost				
584000	Issuance Costs	$ -	$ 194,261	$ -	$ -
	Issuance Cost Totals	-	194,261	-	-
	Department 7320 - Urban Redevelopment Totals	-	2,143,036	3,254,498	1,422,735
	Department 9000 - Other Financing Uses				
	Operating Transfers Out				
611042	Transfer to Fund 700 DDA	-	-	1,922,887	-
	Operating Transfers Out Totals	-	-	1,922,887	-
	Department 9000 - Other Financing Uses Totals	-	-	1,922,887	-
	EXPENSE TOTALS	131,207	2,446,544	11,367,782	5,280,592
Fund 770 - Urban Redevelopment Totals					
REVENUE TOTALS		1,029,120	1,056,924	3,145,433	3,111,051
EXPENSE TOTALS		131,207	2,446,544	11,367,782	5,280,592
Fund 770 - Urban Redevelopment Totals		$ 897,913	$ (1,389,620)	$ (8,222,349)	$ (2,169,541)

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.

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.

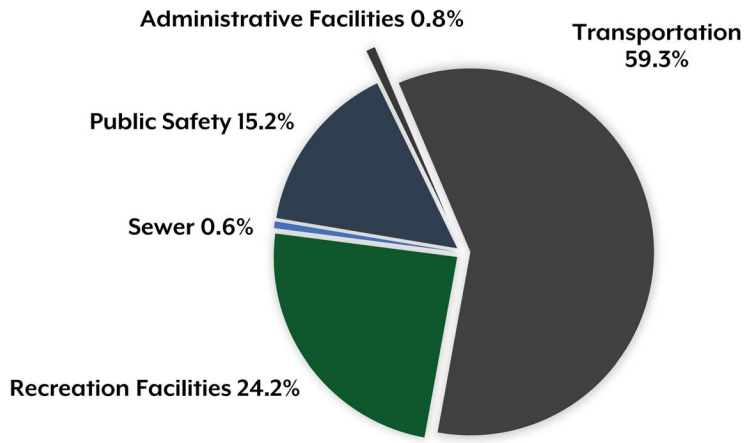
The City operates under a project-length budget for each capital project fund in use by the City. A project-length budget means the budgets for capital projects do not lapse at the end of the fiscal year, but remain in effect until project completion or re-appropriation by the Mayor and Council.

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.

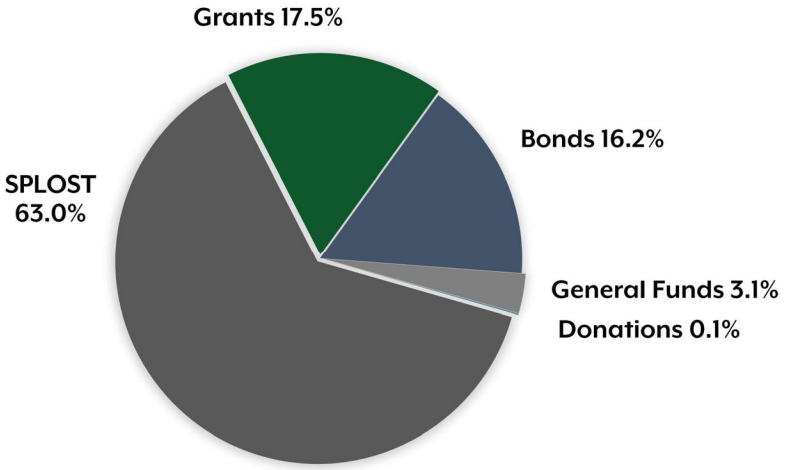




CIPS BY FUNDING

SPLOST	$41,975,686
Grants	11,630,153
Bonds	10,810,694
General Funds	2,097,466
Donations	50,691
TAD	22,823
Total	$66,587,514

Transportation	$39,455,058
Recreation Facilities	16,106,146
Sewer	$398,856
Public Safety	$10,093,463
Administrative Facilities	533,990
Total	$66,587,513



CIPS BY CATAGORY

5-Year Capital Improvements Program

The City's five-year capital improvement program is a planning tool that gives a snapshot into the next five years. It serves as a guide for future planning and 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

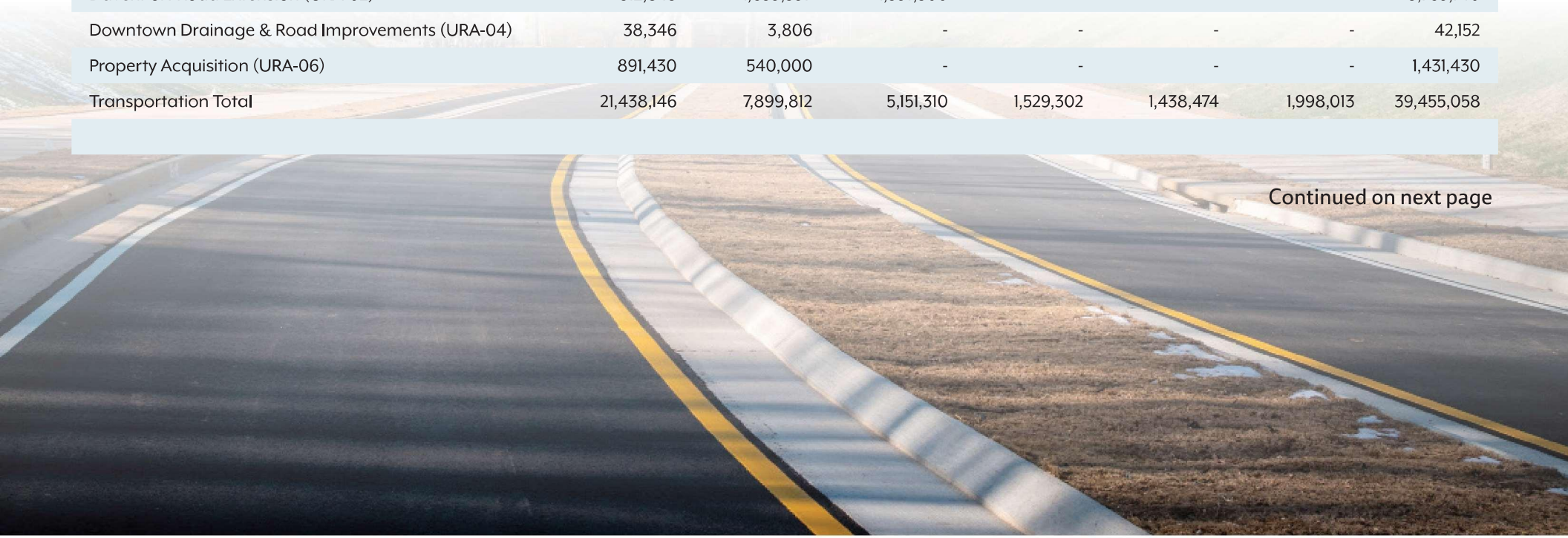
FY 2022 Goals

- 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



Summary of Projects

Transportation	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Transportation and Infrastructure Improv. (ST-32)	12,982,161	1,932,439	1,476,766	1,529,302	1,438,474	1,998,013	21,357,156
Davenport Road improvements (CD-55)	3,733,311	569,005	952,254	-	-	-	5,254,569
Pleasant Hill & Buford Hwy Interchange (CD-65)	1,138,906	3,721	-	-	-	-	1,142,627
Western Gwinnett Bikeway Phase III (CD-67)	33,404	63,788	42,526	-	-	-	139,718
Main Street Multi-Use Trail (CD-71)	724,337	1,809,097	1,082,465	-	-	-	3,615,898
Pine Needle Drive Improvements (CD-73)	284,947	113,477	-	-	-	-	398,424
Landscape Medians (CD-77)	533,292	297,129	-	-	-	-	830,421
W. L›ville-Pine Needle Pedestrian Improv (CD-78)	54,856	244	-	-	-	-	55,100
Library Streetscaping (TAD-01)	221,038	71,785	-	-	-	-	292,823
Thrive Parking Lot (URA-01)	289,276	835,724	-	-	-	-	1,125,000
DavenPort Road Extension (URA-02)	512,843	1,659,597	1,597,300	-	-	-	3,769,740
Downtown Drainage & Road Improvements (URA-04)	38,346	3,806	-	-	-	-	42,152
Property Acquisition (URA-06)	891,430	540,000	-	-	-	-	1,431,430
Transportation Total	21,438,146	7,899,812	5,151,310	1,529,302	1,438,474	1,998,013	39,455,058



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Recreation Facilities	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Rogers Bridge Park (PK-33)							
Completed	1,001,818	-	-	-	-	-	1,001,818
Restroom Facility	673,934	1,626,322	-	-	-	-	2,300,256
Rogers Bridge Rehabilitation	6,211,616	2,400,820	-	-	-	-	8,612,437
TOTAL	7,887,368	4,027,142	-	-	-	-	11,914,511
Train Viewing Platform (URA-05)	19,264	-	625,000	125,000	-	-	769,264
Synthetic Turf Plaza (URA-03)	1,263,522	1,901,050	257,800	-	-	-	3,422,372
Recreation Facilities Total	9,170,154	5,928,192	882,800	125,000	-	-	16,106,146

Public Safety	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
SPLOST Vehicles (PD-20)	4,564,907	544,025	670,000	670,000	670,000	670,000	7,788,932
Police Capital Projects (PD-21)	1,523,791	190,740	140,000	150,000	150,000	150,000	2,304,531
Public Safety Total	6,088,698	734,765	810,000	820,000	820,000	820,000	10,093,463

Sewer	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Water/Sewer Improvements on Buford Hwy (CD-62)	40,988	259,511	98,357	-	-	-	398,856
Sewer Total	40,988	259,511	98,357	-	-	-	398,856

Administrative Facilities	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
City Hall Building (CA-15)	46,820	16,170	170,000	56,000	110,000	135,000	533,990
Administrative Facilities Total	46,820	16,170	170,000	56,000	110,000	135,000	533,990

Grand Total	36,784,806	14,838,450	7,112,467	2,530,302	2,368,474	2,953,013	66,587,513

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	FY23	FY24	FY25	FY26	FY27	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	6,076,183	1,690,150	856,283	-	-	-	8,622,616
SPLOST 2023	-	-	400,000	1,300,000	1,200,000	1,750,000	4,650,000
Grants (LMIG)	1,846,743	242,289	220,483	229,302	238,474	248,013	3,025,305
Gwinnett County	31,428	-	-	-	-	-	31,428
Total	12,982,162	1,932,439	1,476,766	1,529,302	1,438,474	1,998,013	21,357,157

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Land	-	-	-	-	-	-	-
Professional Services	247,985	19,324	88,606	107,051	115,078	179,821	757,866
Infrastructure	12,734,176	1,913,115	1,388,160	1,422,251	1,323,396	1,818,192	20,599,290
Total	12,982,161	1,932,439	1,476,766	1,529,302	1,438,474	1,998,013	21,357,156

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel						-
Other Operating Costs						-
Total	$0	$0	$0	$0	$0	$0

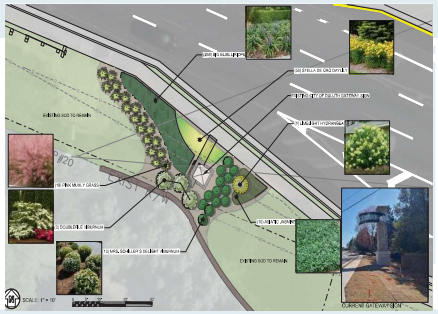
Project Name (Number): CD-77 Landscape Medians (320014)

Project Category: Transportation

Project Length: 2021 - 2023

Project Description:

This capital project is to develop a plan to improve the landscaping of the medians on Peachtree Industrial Boulevard between State Route 120 and Sugarloaf Parkway and along the shoulder of Pleasant Hill Road from the Chattahoochee River to McClure Bridge Road. Overall project from design to installation should take about 2 years. Other landscaping project may follow.



Operating Budget Impact:

City anticipates the hiring of an outside contractor for the maintenance at an annual cost of approximately $90,000.

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2017	$533,292	$297,129					$830,421
Total	533,292	297,129	-	-	-	-	830,421

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	83,992	14,856	-				98,848
Infrastructure	449,300	282,273	-				731,573
Total	533,292	297,129	-	-	-	-	830,421

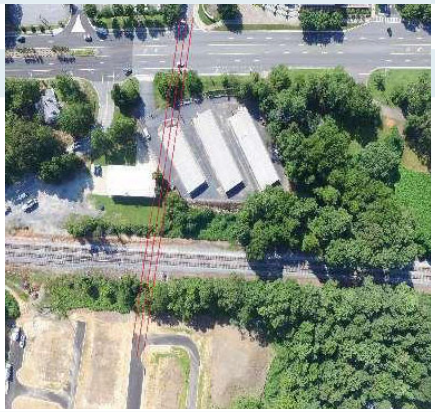
Operating Budget Impact:		FY23	FY24	FY25	FY26	FY27	Total
Personnel		$0	-	-	-	-	-
Other Operating Costs		$90,000	90,000	94,500	94,500	99,225	468,225
Total		$90,000	$90,000	$94,500	$94,500	$99,225	$468,225

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

Project Category: Transportation

Project Description:

This project will create a new intersection and corresponding road at Buford Highway and the existing Davenport Road, adjacent to the Duluth Police Safety Center. The new Davenport Road extension will link to Main Street and create a downtown transportation grid complete with turning lanes, sidewalks, signage, lighting, and curb and gutter. The new roadway will seamlessly incorporate a planned 13 acre downtown neighborhood 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.



Project Length: 2004 - 2024

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	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2001	$82,563						$82,563
SPLOST 2005	71,677						71,677
SPLOST 2009	1,100,200						1,100,200
SPLOST 2014	435,206	56,253	-	-	-		491,459
SPLOST 2017	1,150,485	512,752	952,254	-	-	-	2,615,491
Grants (Federal LCI)	42,258	-	-				42,258
Norfolk Southern Donation							-
General Fund	850,922	-					850,922
Bond Funds				-	-		-
Total	3,733,311	569,005	952,254	-	-	-	5,254,569

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Land	3,052,366	-	-	-			3,052,366
Professional Services	680,945	103,897	142,838	-	-		927,680
Infrastructure		465,107	809,416	-	-		1,274,523
Machinery/Equipment							-
Contingency							-
Total	3,733,311	569,005	952,254	-	-	-	5,254,569

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel	-	-	-	-	-	-
Other Operating Costs		725	1,650	1,650	1,710	5,735
Total	$0	$725	$1,650	$1,650	$1,710	$5,735

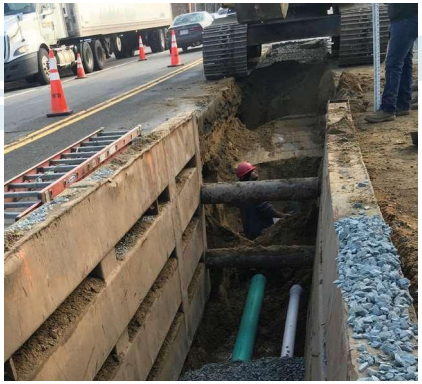
Project Name (Number): CD-62 Water/Sewer Improvements on Buford Highway (320022)

Project Category: Sewer

Project Length: 2010 - 2022

Project Description:

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.



Operating Budget Impact:

No additional operating costs are associated with this project. Lines will be county maintained.

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2009	$40,988	$259,511	$98,357	$-			$398,856
Total	40,988	259,511	98,357	-	-	-	398,856

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Land							-
Professional Services	28,528	28,151	11,216				67,896
Infrastructure	12,460	231,360	87,141	-			330,961
Total	40,988	259,511	98,357	-	-	-	398,856

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel						-
Other Operating Costs						-
Total	$0	$0	$0	$0	$0	$0

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

Project Category: Transportation

Project Length: 2015 - 2021

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.



Operating Budget Impact:

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

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2014	$30,607	$63,788	$42,526				$136,920
SPLOST 2017	2,798	-	-	-			$2,798
Total	33,404	63,788	42,526	-	-	-	139,718

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Land							-
Professional Services	2,980						2,980
Infrastructure	30,424	63,788	42,526	-			136,738
Machinery/Equipment							-
Contingency							-
Total	33,404	63,788	42,526	-	-	-	139,718

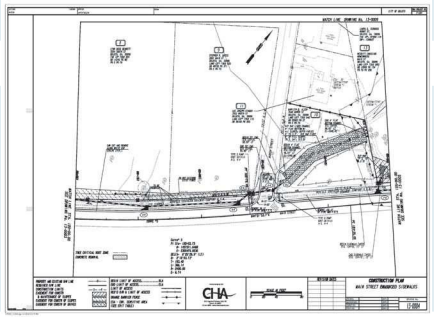
Operating Budget Impact:		FY23	FY24	FY25	FY26	FY27	Total
Personnel				750	750	750	2,250
Other Operating Costs				50	50	50	150
Total		$0	$0	$800	$800	$800	$2,400

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

Project Category: Transportation

Project 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.



Project Length: 2018-2024

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	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2014	34,028	288,847	51,161	-	-	-	374,036
SPLOST 2017	$103,678	$-	$209,307	$0	$0	$0	$312,985
SPLOST 2017 Gwinnett County	586,631	1,520,249	821,997	-	-	-	2,928,877
Total	724,337	1,809,097	1,082,465	-	-	-	3,615,898

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	681,012	199,001	119,071	-	-	-	999,083
Land	43,325	48,000	-	-	-	-	91,325
Infrastructure	-	1,562,096	963,393	-	-	-	2,525,490
Total	724,337	1,809,097	1,082,465	-	-	-	3,615,898

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel			2,800	2,800	2,800	8,400
Other Operating Costs	-	-	3,000	3,000	3,000	9,000
Total	$0	$0	$5,800	$5,800	$5,800	$17,400

Project Name (Number): CD-78 W. L>ville-Pine Needle Pedestrain Improvements (320020)

Project Category: Transportation

Project Length: 2022-2024

Project Description:

This capital project is for pedestrain Improvements along West Lawrenceville Street and Pine Needle Drive. Improvements will include better drainage to properties, reduced vehicular speeds, adding new sidewalks and expanding the existing. Staff is seeking a Transportation Alternative Project (TAP) grant to funds this project. Overall project cost and funding is to be determined.



Operating Budget Impact:

Normal street and sidewalk maintenance for existing sidewalks and slight maintenance for new sidewalks.

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2014	$54,856	$244					$55,100
Federal TAP Grant	-	-					-
Total	54,856	244	-	-	-	-	55,100

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	54,856	244					55,100
Infrastructure	-	-					-
Total	54,856	244	-	-	-	-	55,100

Operating Budget Impact:		FY23	FY24	FY25	FY26	FY27	Total
Personnel							-
Other Operating Costs		-	-	-	-	-	-
Total		$0	$0	$0	$0	$0	$0

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

Project Category: Transportation

Project Length: 2018-2023

Project Description:

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.



Operating Budget Impact:

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

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2017	$54,140	$21,560	$0	$0	$0		$75,700
SPLOST 2017 Gwinnett County	230,808	91,916	-	-	-		322,724
Total	284,947	113,477	-	-	-	-	398,424

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	284,947	13,617	-	-	-		298,565
Land	-	30,000	-	-	-		30,000
Infrastructure	-	69,859	-	-	-		69,859
Total	284,947	113,477	-	-	-	-	398,424

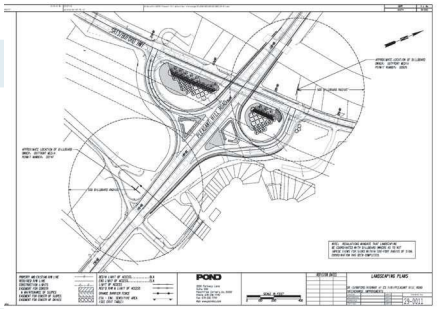
Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel						-
Other Operating Costs			-	-	-	-
Total	$0	$0	$0	$0	$0	$0

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

Project Category: Transportation

Project Description:

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



Project Length: 2018-2021

Operating Budget Impact:

Maintenance of landscaping installed within the interchange will require a contract with a landscaping company

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2014	$142,279	$3,721	-				$146,001
SPLOST 2017	$36,626	-	-				36,626
Grants (State Billboard-GDOT)	960,000						960,000
Total	1,138,906	3,721	-	-	-	-	1,142,627

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	339,398	-					339,398
Site Improvements	799,508	3,721	-				803,229
Total	1,138,906	3,721	-	-	-	-	1,142,627

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel	-	-	-	-	-	-
Other Operating Costs	15,000	15,000	17,000	19,000	20,500	86,500
Total	$15,000	$15,000	$17,000	$19,000	$20,500	$86,500



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	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2005	$77,532	$-	$-	$-	$-	$-	$77,532
SPLOST 2009	1,372,903	-	-	-	-	-	1,372,903
SPLOST 2014	536,753	$331,261	$0				868,014
SPLOST 2017	$185,645	$1,412,787	-				1,598,432
General Fund	$0	$395,040	-	-			$395,040
Federal Grant - TIP	4,588,200	1,092,631	-	-			5,680,831
State Grant	504,353	232,647	-	-			737,000
Local Government Grants	621,983	562,776	-	-			1,184,759
Total	7,887,368	4,027,142	-	-	-	-	11,914,510
Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Completed Projects	1,001,818	-	-	-	-	-	1,001,818
Restroom Facility	673,934	1,626,322	-	-	-	-	2,300,256
Rogers Bridge Rehabilitation	6,211,616	2,400,820	-	-	-	-	8,612,437
Total	7,887,368	4,027,142	-	-	-	-	11,914,511

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel	51,000	79,500	80,000	80,000	80,500	371,000
Other Operating Costs	29,600	38,200	38,950	39,400	39,600	185,750
Total	$80,600	$117,700	$118,950	$119,400	$120,100	$556,750

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

Project Category: Recreation Facilities

Project Length: 2010 - 2016

Project Description:

Operating Budget Impact:

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



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

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	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	FY23	FY24	FY25	FY26	FY27	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:	FY23	FY24	FY25	FY26	FY27	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.



Operating Budget Impact:

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

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2009	$375,135	$0	$-	$-	$-		$375,135
SPLOST 2014	$241,609	$331,261	$0				$572,870
SPLOST 2017	$57,189	$900,021	$0				$957,210
General Fund		$395,040	$0	$-			$395,040
Total	$673,934	$1,626,322	$-	$-	$-	$-	$2,300,256

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	258,451	$41,256	$0				299,707
Building	415,482	$1,585,066	-	-	-		2,000,548
Total	673,934	1,626,322	-	-	-	-	2,300,256

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel	42,000	69,000	69,000	69,000	69,000	318,000
Other Operating Costs	9,000	16,000	16,000	16,000	16,000	73,000
Total	$51,000	$85,000	$85,000	$85,000	$85,000	$391,000

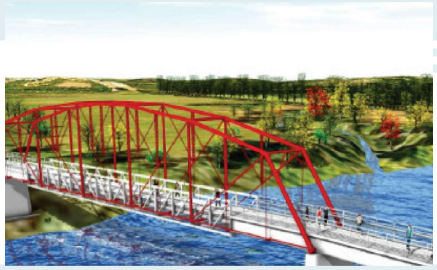
Project Name (Number): PK-33 Rogers Bridge Park (320026.6220.0014) - ROGERS BRIDGE REHABILITATION

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	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2009	$98,442	$0	$0				$98,442
SPLOST 2014	270,184	-	-	-	-	-	270,184
SPLOST 2017	128,455	512,766	-				641,221
Federal Grant - TIP	4,588,200	1,092,631	-	-			5,680,831
State Grant	504,353	232,647	-				737,000
Local Government Grants	621,983	562,776	-	-			1,184,759
Total	6,211,616	2,400,820	-	-	-	-	8,612,437

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	1,403,223	240,082	-	-			1,643,305
Infrastructure	4,808,393	2,160,738	-	-			6,969,132
Total	6,211,616	2,400,820	-	-	-	-	8,612,437

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel	$2,000	$3,500	$3,500	$3,500	$3,500	$16,000
Other Operating Costs	$600	$2,200	$2,200	$2,200	$2,200	$9,400
Total	$2,600	$5,700	$5,700	$5,700	$5,700	$25,400

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

Project Category: Public Safety

Project Length: Recurring

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.



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	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2009	$1,000,001						$1,000,001
SPLOST 2014	649,985	-	-	-			649,985
SPLOST 2017	2,514,734	540,000	475,000	-	-	-	3,529,734
SPLOST 2023	-	-	155,000	630,000	630,000	630,000	2,045,000
General Fund	400,188	4,025	40,000	40,000	40,000	40,000	564,213
Total	4,564,907	544,025	670,000	670,000	670,000	670,000	7,788,932

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Land							-
Professional Services							-
Infrastructure							-
Machinery/Equipment	4,564,907	544,025	670,000	670,000	670,000	670,000	7,788,932
Contingency							-
Total	4,564,907	544,025	670,000	670,000	670,000	670,000	7,788,932

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	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	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2014	$0	$56,150					$56,150
SPLOST 2017	1,236,500	134,590	140,000	-	-	-	1,511,090
SPLOST 2023				150,000	150,000	150,000	450,000
General Funds	287,291	-	-	-	-	-	287,291
Total	$1,523,791	$190,740	$140,000	$150,000	$150,000	$150,000	$2,304,531

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services							-
Police Equipment	1,236,500	$134,590	140,000	150,000	150,000	150,000	1,961,090
Building	287,291	56,150	-	-	-	-	343,441
Total	1,523,791	190,740	140,000	150,000	150,000	150,000	2,304,531

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel	145,000	145,000	202,000	202,000	202,000	896,000
Other Operating Costs	55,000	18,000	60,500	21,000	66,550	221,050
Total	$200,000	$163,000	$262,500	$223,000	$268,550	$1,117,050

Project Name (Number): CA-15 City Hall Building (320011)

Project Category: Administrative Facilities

Project Length: 2018-2023

Project Description:

This captial project is for various capital improvements to the City Hall building based on the age of the building and upgrades to the mechanical, electrical and electronic systems. This would include new roofing, HCAV systems, carpeting, building renovations, and upgrades to audio visual equipment. Additional funding is included in the upcoming 2023 SPLOST program.



Operating Budget Impact:

Slight impact to operating budget if systems are expanded, but would be offset by the efficiencies of the upgraded systems.

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
SPLOST 2014	$46,820	$16,170					$62,990
SPLOST 2023	-	-	170,000	56,000	110,000	135,000	471,000
Total	$46,820	$16,170	$170,000	$56,000	$110,000	$135,000	$533,990

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services			$17,000	$5,600	$11,000	$13,500	47,100
Building	46,820	16,170	153,000	50,400	99,000	121,500	486,890
Total	46,820	16,170	170,000	56,000	110,000	135,000	533,990

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel						-
Other Operating Costs	-	-	-	-	-	-
Total	$0	$-	$-	$-	$-	$-

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

Project Category: Transportation

Project Length: 2021-2023

Project Description:

Operating Budget Impact:

This project is a two phase public parking development. Phase I, 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 62 public parking space, which the City will purchase for $725,000. Phase II, the City will contract for the construction of an additional 41 public parking spaces in the rear of the property in the railroad right of way as part of the lease contract.



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.

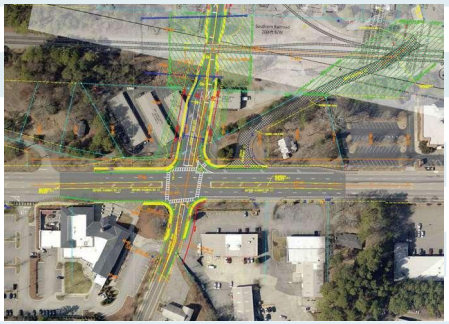
Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
URA Bond Funds	$289,276	$835,724	$0	$0			$1,125,000
Total	289,276	835,724	-	-	-	-	1,125,000

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Site Improvements	289,276	835,724	-	-			1,125,000
Total	289,276	835,724	-	-	-	-	1,125,000

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel	125	525	525	550	550	2,275
Other Operating Costs	2,000	2,700	2,820	2,820	2,900	13,240
Total	$2,125	$3,225	$3,345	$3,370	$3,450	$15,515

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	FY23	FY24	FY25	FY26	FY27	Total
URA Bond Funds	$512,843	1,659,597	1,597,300	-	-	-	$3,769,740
Total	512,843	1,659,597	1,597,300	-	-	-	3,769,740

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	88,297	259,597	197,000	-	-		544,894
Site Improvements	424,546	1,400,000	1,400,300	-	-		3,224,846
Total	512,843	1,659,597	1,597,300	-	-	-	3,769,740

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel			650	650	650	1,950
Other Operating Costs	-	-	850	850	850	2,550
Total	$0	$0	$1,500	$1,500	$1,500	$4,500

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.



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	FY23	FY24	FY25	FY26	FY27	Total
URA Bond Funds	$1,263,522	$1,901,050	$257,800	$0	$0	$0	$3,422,372
Total	1,263,522	1,901,050	257,800	-	-	-	3,422,372

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	313,326	151,050	7,800	-	-	-	472,176
Site Improvements	950,196	1,750,000	250,000	-	-	-	2,950,196
Total	1,263,522	1,901,050	257,800	-	-	-	3,422,372

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel	-	8,500	8,500	8,500	8,500	34,000
Other Operating Costs	-	1,600	1,600	1,600	1,700	6,500
Total	$-	$10,100	$10,100	$10,100	$10,200	$40,500

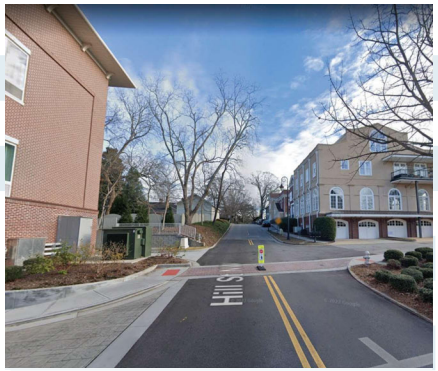
Project Name (Number): URA-04 Downtown Drainagne & Road Improvements (770-4220)

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	FY23	FY24	FY25	FY26	FY27	Total
URA Bond Funds	$38,346	$3,806	$-	$-			$42,152
Total	38,346	3,806	-	-	-	-	42,152

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	38,346	3,806	-				42,152
Infrasturcture	-	-	-				-
Total	38,346	3,806	-	-	-	-	42,152

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel		-	-	-	-	-
Other Operating Costs	-	50	50	50	50	200
Total	$0	$50	$50	$50	$50	$200

Project Name (Number): TAD-01 Library Streetscaping

Project Category: Transportation

Project Length: 2020-2021

Project Description:

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.



Operating Budget Impact:

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

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
TAD Funds	$22,823	$-	$0	$0			$22,823
URA Bond Funds	$198,215	$71,785	$0	$0			$270,000
Total	221,038	71,785	-	-	-	-	292,823

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	-	-	$0				-
Land	-	-	-				-
Infrastructure	221,038	71,785	-	-			292,823
Total	221,038	71,785	-	-	-	-	292,823

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel						-
Other Operating Costs	-	-	-	-	-	-
Total	$0	$0	$0	$0	$0	$0

Project Name (Number): URA-05 Train Viewing Platform

Project Category: Recreation

Project Length: 2020-2025

Project Description:

The City plans on constructing a train viewing platform adjacent to the Norfolk Southern railroad tracks in downtown. Preliminary design includes a two story structure with a covered main level and a second story tower to allow individuals to veiw the passing train from a street or elevated level safely. It is anticipated construction will start sometime in the next year or so once construction is complete on the Thrive Co-Working building and the public parking around the site is complete.



Operating Budget Impact:

The platform would require lighting, maintenance and landscaping.

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
URA Bond Funds	$-	$-	$625,000	$125,000			$750,000
Private Source Contribution	$19,264	$-	$0	$0			$19,264
Total	19,264	-	625,000	125,000	-	-	769,264

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	19,264	-	$86,000	9,000			114,264
Infrastructure	-	-	539,000	116,000			655,000
Total	19,264	-	625,000	125,000	-	-	769,264

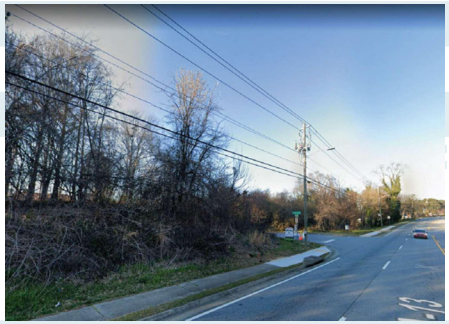
Operating Budget Impact:		FY23	FY24	FY25	FY26	FY27	Total
Personnel				3,200	3,200	3,500	9,900
Other Operating Costs		-	-	1,900	1,900	1,900	5,700
Total		$0	$0	$5,100	$5,100	$5,400	$15,600

Project Name (Number): URA-06 Property Acquisition

Project Category: Transportation

Project Description:

In FY 2022 the Urban Redevelopment Agency (URA) purchased tax parcels R6293-169, R6293-170, & R6293-050 located along Buford Highway between Brock Road and Duluth Highway. The parcels are adjacent to property already owned by the URA. The URA anticipated the purchase of additional parcels. The intent in to acquire the property to encourage redevelopment in the property.



Project Length: 2020-2025

Operating Budget Impact:

Mainly landscape maintenance of the property until it is sold to private developers.

Funding Sources:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
URA Bond Funds	$891,430	$540,000	$0	$0			$1,431,430
Total	891,430	540,000	-	-	-	-	1,431,430

Project Costs:	Prior Years	FY23	FY24	FY25	FY26	FY27	Total
Professional Services	-	-	$0	-			-
Land	891,430	540,000	-	-			1,431,430
Total	891,430	540,000	-	-	-	-	1,431,430

Operating Budget Impact:	FY23	FY24	FY25	FY26	FY27	Total
Personnel	8,060	8,060	8,060	-	-	24,180
Other Operating Costs	-	-	-	-	-	-
Total	$8,060	$8,060	$8,060	$0	$0	$24,180

IV. GENERAL FUND LINE ITEMS

General Fund Revenues Line items

General Fund Expenditures Line Items

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Fund 100 - General Fund					
REVENUE					
General Property Taxes					
311201	FY 2020 Property Taxes	$ 0	$ 10,092,430	$ 30,000	$ 2,000
311202	2021 Property Taxes	0	0	10,430,000	30,000
311203	2022 Property Taxes	0	0	0	12,700,000
311206	FY 2008 Property Taxes	0	19	0	0
311207	FY 2009 Property Taxes	0	19	0	0
311208	FY 2010 Property Taxes	0	22	0	0
311209	FY 2011 Property Taxes	0	22	10	10
311210	FY 2012 Property Taxes	0	22	10	10
311211	FY 2013 Property Taxes	0	22	10	10
311212	FY 2014 Property Taxes	0	22	10	10
311213	FY 2015 Property Taxes	569	22	10	10
311214	FY 2016 Property Taxes	600	221	50	50
311215	FY 2017 Property Taxes	8,295	-2,205	200	150
311216	FY 2018 Property Taxes	25,367	4,272	300	250
311217	FY 2019 Property Taxes	9,636,840	34,145	3,000	1,000
311310	Gwinnett Co Motor Veh Taxes	56,509	46,741	33,400	33,000
311315	Motor Vehicle Title Ad Valorem Tax - TAVT	870,831	1,193,628	972,000	1,151,000
311600	Transfer Tax	58,691	92,395	69,000	76,000
311601	Intangible Tax	182,789	240,364	140,000	150,000
311700	Franchise Tax	2,192,537	2,031,878	2,000,000	2,000,000
	General Property Taxes Totals	$ 13,033,027	$ 13,734,038	$ 13,678,000	$ 16,143,500
Selective Sales & Use Taxes					
314200	Alcohol Beverage Tax	621,904	659,691	610,000	630,000
314300	Mixed Drink Excise Tax	80,510	110,164	78,000	115,000
314310	Malt Beverage Excise Tax	3,418	3,575	3,000	3,000

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
314500	Energy Excise Tax	$ 13,776	$ 14,135	$ 13,000	$ 15,000
	Selective Sales & Use Taxes Totals	$ 719,607	$ 787,566	$ 704,000	$ 763,000
Business Taxes					
316100	Occupational Tax	1,077,877	1,131,985	830,000	1,170,000
316101	Occupational Tax Admin Fee	67,247	84,227	67,000	78,000
316200	Insurance Premium Tax	2,030,666	2,141,345	2,120,000	2,200,000
316300	Institutional Tax	108,939	67,995	70,000	70,000
	Business Taxes Totals	$ 3,284,730	$ 3,425,552	$ 3,087,000	$ 3,518,000
Penalties & Interest on Delinquent taxes					
319100	Interest on Delinquent Taxes/Fees	10,180	12,304	10,000	11,000
319101	Tax/Fee Penalty	5,927	8,546	7,000	7,000
319200	Alcohol Late Penalty	0	5,895	100	100
319400	Occupational Tax Penalty	5,339	25,734	11,000	12,000
319500	Tax FIFA Cost	1,120	2,104	1,400	1,620
	Penalties & Interest on Delinquent taxes Totals	$ 22,566	$ 54,583	$ 29,500	$ 31,720
Business Licenses					
321100	Alcohol Handling Permits	36,460	65,613	41,000	52,000
321110	Beer Only Package	500	2,000	1,500	1,500
321120	Beer and Wine Package	24,300	34,650	24,000	33,000
321130	Beer, Wine, Liquor Consumption	105,450	131,350	113,500	120,500
321131	Package Store Licenses	36,000	42,000	36,000	30,000
321132	Beer and Wine Consumption	21,650	23,800	21,000	24,000
321133	Beer Only Consumption	1,750	2,000	2,000	2,000
321134	Liquor Consumption	415	0	300	150
321135	Wine Only Consumption	0	0	100	100
321145	Alcohol Special Events Facility	1,500	3,700	1,500	3,000
321154	Brewery - Beer and Malt Beverages	0	7,750	5,000	5,000
321220	Insurance License Fees	55,800	54,650	55,000	55,000

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
321250	Business Permits	$ 0	$ 0	$ 50	$ 50
321900	Alcohol Application Fees	3,415	5,500	4,000	4,000
	Business Licenses Totals	$ 287,240	$ 373,013	$ 304,950	$ 330,300
Non-Business Licenses & Permits					
322200	Repermitting Building Permits	610	0	0	0
322210	Zoning and Land Use	11,234	11,992	4,500	4,000
322230	Signs	18,200	16,200	15,000	15,000
322240	Planning Review Fees	55,296	0	0	0
322902	Filming Permits and Fees	4,850	6,874	500	500
322990	Miscellaneous - Fees & Charges - Planning	25	100	250	200
	Non-Business Licenses & Permits Totals	$ 90,216	$ 35,166	$ 20,250	$ 19,700
Regulatory Fees					
323100	Permit - Building Plan	6,152	632,582	837,786	856,772
323110	Permit - Land Disturbance Plan	34,829	8,083	9,000	9,000
323111	Inspection	1,350	17,225	13,000	23,000
323113	V/SE/CU Application	1,000	0	0	0
323120	Building Permits Residential	328,901	0	0	0
323121	Building Permits Commercial	514,149	0	0	0
323122	Mechanical Permits	3,985	0	0	0
323130	Permit- Trades (MEP)	1,300	7,825	7,500	7,000
323140	Permit- Telecommunications	0	1,500	1,000	3,000
323185	Swimming Pool Permits	650	0	0	0
323190	Permit - Miscellaneous/ Other	4,828	32,812	17,000	15,000
323930	P & Z Misc Income	475	0	0	0
	Regulatory Fees Totals	$ 897,619	$ 700,026	$ 885,286	$ 913,772
Federal Government Grants					
331111	DOJ Federal Grant	4,994	4,050	11,101	6,400
	Federal Government Grants Totals	$ 4,994	$ 4,050	$ 11,101	$ 6,400

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Local Government Unit Payment in Lieu of Taxes					
338000	Other Taxes	$ 1,336	$ 1,358	$ 1,350	$ 1,370
338100	Intergovernmental Revenue	1,305,253	3,719,591	660,000	660,000
	Local Government Unit Payment in Lieu of Taxes Totals	$ 1,306,589	$ 3,720,949	$ 661,350	$ 661,370
General Government					
341300	Review - Building Plan	300	36,978	16,000	40,000
341310	Plat Reduction Fee	0	160	100	100
341320	Review - Plans and Plats	0	1,970	1,500	2,000
341330	Review - Land Disturbance Plan	0	14,050	12,000	10,000
341340	Review - Miscellaneous/ Other	600	3,000	1,000	1,000
341395	Special Assessments	0	0	0	1,000
	General Government Totals	$ 900	$ 56,158	$ 30,600	$ 54,100
Public Safety					
342112	Police Dept. Copies	3,926	6,837	6,300	6,400
342130	False Alarms	14,920	7,250	13,000	8,000
342310	Police Dept. Fingerprints	18,869	20,828	19,000	19,000
342311	Criminal History Background	38,065	58,033	37,000	50,000
	Public Safety Totals	$ 75,780	$ 92,947	$ 75,300	$ 83,400
Utilities/Enterprise					
344110	Garbage Bags - 32 Gallon	2,154	3,274	2,004	2,793
344111	Garbage Bags - Senior 32 Gal	568	722	618	621
344112	Garbage Bags - 13 Gallon	598	867	687	1,143
344113	Garbage Bags - Senior 13 Gal	199	311	255	332
344114	Garbage Bags - 42 Gallon	132	344	264	544
344115	Garbage Bags - Senior 42 Gallon	13	106	26	41
344130	Recycling Proceeds	6,721	11,678	7,100	15,000
	Utilities/Enterprise Totals	$ 10,384	$ 17,303	$ 10,954	$ 20,474

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Other Fees					
346900	Appeal Hearing Fees	$ 0	$ 0	$ 100	$ 100
	Other Fees Totals	$ 0	$ 0	$ 100	$ 100
Culture & Recreation					
347200	Bunten Rd. Facility Rental	3,693	-600	2,000	500
347201	Pavilion Rental	1,270	30	2,000	2,000
347202	Field Rental	16,378	7,068	10,675	13,000
347203	Gym Rental	3,697	0	1,495	2,200
347204	Facility Rental - Rogers Bridge	900	900	1,500	600
347205	Facility Rental - WP Jones	2,810	105	2,000	2,000
347500	Recreation Programs	70,794	81,575	70,000	90,000
347501	Camps	43,314	50,701	75,000	72,000
347502	Tennis Court Fees	11,834	18,124	18,000	20,000
347504	Senior Programs	7,712	40	4,000	600
347900	Concessions	128	0	100	100
	Culture & Recreation Totals	$ 162,529	$ 157,943	$ 186,770	$ 203,000
Other Charges for Services					
349300	Bad Check Fee	275	200	150	300
349310	Credit Card Convenience Fee	0	1,670	1,200	2,500
349315	Event Attendant Fees	24,101	3,015	31,000	13,000
349320	Alcohol Training Class	7,215	7,050	8,000	8,000
349325	Open Records Request	3,861	1,170	500	1,800
	Other Charges for Services Totals	$ 35,451	$ 13,105	$ 40,850	$ 25,600
Fines & Forfeitures					
351170	Court Fines	2,094,395	2,278,675	2,100,000	2,100,000
351200	Bonds & Forfeitures	0	1,495	2,000	1,000
351320	Cash Confiscation	2	13	1,000	1,000
351900	Photo Enforcement	23,091	659,071	700,000	910,000

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Fines & Forfeitures Totals	$ 2,117,488	$ 2,939,254	$ 2,803,000	$ 3,012,000
Interest Revenue					
361000	Interest Income - Checking	12,051	11,602	5,000	9,000
361001	Investment Income	192,943	84,845	50,000	59,000
361002	Investment Inc/ Capital Res	12,491	7,203	12,500	11,000
	Interest Revenue Totals	$ 217,485	$ 103,650	$ 67,500	$ 79,000
Contributions & Donations from Private Sources					
371001	Flag Donations	500	600	500	500
371004	Special Events Sponsors/ Vendors	30,042	49,906	25,500	46,000
371005	Donations	49,910	0	300	300
	Contributions & Donations from Private Sources Totals	$ 80,452	$ 50,506	$ 26,300	$ 46,800
Rents & Royalties					
381000	Downtown Rental Income	3,009	18,063	3,860	14,810
381002	Festival Center Rental	13,258	175	9,000	10,000
381003	F/C Patron Table Rental	450	1,985	500	1,000
381004	F/C Linen/Equip Rental	1,025	0	1,125	1,300
381005	Alcohol Posted Sign	100	150	100	100
	Rents & Royalties Totals	$ 17,841	$ 20,373	$ 14,585	$ 27,210
Telephone Commissions					
382001	Rental Income Grid	79,818	76,281	79,800	76,000
	Telephone Commissions Totals	$ 79,818	$ 76,281	$ 79,800	$ 76,000
Reimbursement from Damaged Property					
383000	Reimb - Damaged Property	6,045	1,200	100	100
383001	Insurance Proceeds - Accidents	28,181	50,963	15,000	15,000
383005	Insurance Claims Reimbursements	0	15,745	2,000	2,000
	Reimbursement from Damaged Property Totals	34,226	67,908	17,100	17,100
Other					
389000	Miscellaneous Revenue	$ 18,108	$ 6,133	$ 8,000	$ 4,000

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
389001	Police Dept. Misc. Revenue	$ 1,196	$ 1,925	$ 500	$ 500
389007	Income from Copies, etc.	205	411	100	100
389009	Dumpster Card Fees	1,475	1,975	1,400	1,600
389010	Sale of Misc. Merchandise	386	0	40	40
389011	Cash Short and Over	-2	39	10	10
389060	Flexible Spending Gain/Loss	-4,065	2,072	100	100
389065	401A Employee Forfeitures	2,007	5,977	2,000	3,000
	Other Totals	$ 19,310	$ 18,533	$ 12,150	$ 9,350
Interfund Transfers					
391222	Transfer from Police Tech Fund	130,000	100,000	110,000	140,000
391223	Transfer from State Drug Fund	4,994	4,050	11,101	6,400
391265	Transfer from HRA	0	444	1,500	0
391270	Transfer from Fund 770 URA	0	1,775,859	0	0
391274	Transfer from Fund 275 Hotel Motel	0	0	150,773	106,344
391281	Transfer from ARPA 2021	0	0	0	1,027,847
	Interfund Transfers Totals	$ 134,994	$ 1,880,352	$ 273,374	$ 1,280,591
Proceeds of General Fixed Asset Disposals					
392100	Sale of Assets (not Capital)	0	4,867	100	100
392101	Auction Proceeds	811	16	100	100
392200	Sale of Property/ Capital Assets	98,720	30,427	100	20,000
	Proceeds of General Fixed Asset Disposals Totals	99,531	35,310	300	20,200
	REVENUE TOTALS	$ 22,732,776	$ 28,364,564	$ 23,020,120	$ 27,342,687

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Department 1000 - Mayor & Council					
Sub Department 1110 - Governing Body					
Salaries & Wages					
1000-1110-511000	Salaries & Wages	$ 37,150	$ 32,450	$ 39,600	$ 39,600
	Salaries & Wages Totals	37,150	32,450	39,600	39,600
Employee Benefits					
1000-1110-512200	FICA Tax	2,913	2,524	3,029	3,029
	Employee Benefits Totals	2,913	2,524	3,029	3,029
Other Purchased Services					
1000-1110-523203	Cell Phones	925	540	540	540
1000-1110-523500	Travel/Parking	189	143	5,100	4,030
1000-1110-523700	Certification/ Educ/Training	1,841	4,814	21,368	19,082
1000-1110-523750	Council/Staff Meeting Expense	8,446	4,511	17,534	12,676
	Other Purchased Services Totals	11,401	10,008	44,542	36,328
Supplies					
1000-1110-531703	Emp/Council & Comm. Relations	1,129	1,208	8,607	8,809
	Supplies Totals	1,129	1,208	8,607	8,809
Property					
1000-1110-541100	Land	-	-	52,196	-
	Property Totals	-	-	52,196	-
Contingencies					
1000-1110-579000	Contingency	-	-	70,000	50,000
	Contingencies Totals	-	-	70,000	50,000
	Sub Department 1110 - Governing Body Totals	52,593	46,190	217,974	137,766
	Department 1000 - Mayor & Council Totals	52,593	46,190	217,974	137,766
Department 1010 - Boards & Committees					
Sub Department 1011 - Alcohol Review Board					
Salaries & Wages					
1010-1011-511000	Salaries & Wages	75	50	700	700
	Salaries & Wages Totals	75	50	700	700

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Employee Benefits					
1000-1011-512200	FICA Tax	$ 6	$ 4	$ 54	$ 54
	Employee Benefits Totals	6	4	54	54
	Sub Department 1011 - Alcohol Review Board Totals	81	54	754	754
Sub Department 1012 - Finance Committee					
Salaries & Wages					
1010-1012-511000	Salaries & Wages	50	125	-	-
	Salaries & Wages Totals	50	125	-	-
Employee Benefits					
1010-1012-512200	FICA Tax	4	10	-	-
	Employee Benefits Totals	4	10	-	-
	Sub Department 1012 - Finance Committee Totals	54	135	-	-
Sub Department 1013 - Zoning Board					
Salaries & Wages					
1010-1013-511000	Salaries & Wages	125	100	1,800	1,800
	Salaries & Wages Totals	125	100	1,800	1,800
Employee Benefits					
1010-1013-512200	FICA Tax	10	8	138	138
	Employee Benefits Totals	10	8	138	138
	Sub Department 1013 - Zoning Board Totals	135	108	1,938	1,938
Sub Department 1014 - Planning Commission					
Salaries & Wages					
1010-1014-511000	Salaries & Wages	475	700	3,600	3,600
	Salaries & Wages Totals	475	700	3,600	3,600
Employee Benefits					
1010-1014-512200	FICA Tax	36	54	275	275
	Employee Benefits Totals	36	54	275	275
	Sub Department 1014 - Planning Commission Totals	511	754	3,875	3,875
	Department 1010 - Boards & Committees Totals	$ 780	$ 1,050	$ 6,567	$ 6,567

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Department 1020 - City Manager					
Sub Department 1320 - City Managers Office					
Salaries & Wages					
1020-1320-511000	Salaries & Wages	$ 215,123	$ 227,925	$ 243,899	$ 257,312
1020-1320-511300	Overtime	257	302	1,155	1,884
	Salaries & Wages Totals	215,380	228,227	245,054	259,196
Employee Benefits					
1020-1320-512100	Group Insurance	30,148	32,891	36,724	36,436
1020-1320-512200	FICA Tax	14,998	15,188	15,494	16,104
1020-1320-512400	Retirement Contrib/Pension	19,012	20,877	21,287	21,778
1020-1320-512900	Vehicle Allowance	13,000	13,000	13,000	13,000
	Employee Benefits Totals	77,158	81,956	86,505	87,318
Purchased Professional & Technical Services					
1020-1320-521100	Meeting Facilitator	6,855	4,465	7,875	9,853
1020-1320-521200	Professional Services	32,523	24,793	37,013	50,000
	Purchased Professional & Technical Services Totals	39,378	29,258	44,888	59,853
Purchased Property Services					
1020-1320-522203	General Emergency Repairs	91,107	506,273	304,350	125,000
	Purchased Property Services Totals	91,107	506,273	304,350	125,000
Other Purchased Services					
1020-1320-523600	Dues & Professional Fees	3,456	2,997	3,770	4,290
1020-1320-523700	Certification/ Educ/Training	324	650	3,490	4,200
1020-1320-523750	Council/Staff Meeting Expense	-	-	1,000	1,000
	Other Purchased Services Totals	3,780	3,647	8,260	9,490
Supplies					
1020-1320-531100	Office Supplies	1,114	2,347	782	2,000
1020-1320-531400	Subscriptions & Periodicals	-	-	118	-
1020-1320-531601	Office Equipment	-	110	250	250
1020-1320-531703	Emp/Council & Comm. Relations	1,438	333	11,000	2,000
	Supplies Totals	2,552	2,790	12,150	4,250

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Sub Department 1320 - City Managers Office Totals	429,354	852,149	701,206	545,106
Sub Department 1510 - Finance					
Salaries & Wages					
1020-1510-511000	Salaries & Wages	$ -	$ 283,171	$ 331,499	$ 321,120
1020-1510-511101	Part Time Salaries & Wages	-	18,740	20,159	30,679
1020-1510-511300	Overtime	-	155	1,278	1,129
	Salaries & Wages Totals	-	302,066	352,936	352,927
Employee Benefits					
1020-1510-512100	Group Insurance	-	48,750	60,468	62,644
1020-1510-512200	FICA Tax	-	22,910	24,696	26,999
1020-1510-512400	Retirement Contrib/Pension	-	27,011	31,516	32,225
	Employee Benefits Totals	-	98,670	116,680	121,868
Purchased Professional & Technical Services					
1020-1510-521200	Professional Services	-	40,000	50,000	51,000
	Purchased Professional & Technical Services Totals	-	40,000	50,000	51,000
Other Purchased Services					
1020-1510-523203	Cell Phones	-	540	540	540
1020-1510-523500	Travel/Parking	-	-	532	2,700
1020-1510-523600	Dues & Professional Fees	-	776	1,852	1,141
1020-1510-523602	Bank/Credit Card Fees	-	8,740	11,765	11,765
1020-1510-523700	Certification/ Educ/Training	-	2,330	3,817	3,560
	Other Purchased Services Totals	-	12,386	18,506	19,706
Supplies					
1020-1510-531400	Subscriptions & Periodicals	-	-	250	250
	Supplies Totals	-	-	250	250
	Sub Department 1510 - Finance Totals	-	453,123	538,372	545,751
	Department 1020 - City Manager Totals	$ 429,354	$ 1,305,272	$ 1,239,579	$ 1,090,858
Department 1040 - City Clerk/Business Office					
Sub Department 1330 - Clerk Administration					
Salaries & Wages					
1040-1330-511000	Salaries & Wages	307,264	313,986	321,431	338,707

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
1040-1330-511101	Part Time Salaries & Wages	$ 8,727	$ 1,839	$ 15,375	$ -
1040-1330-511200	Seasonal/Temporary	-	-	10,000	11,788
1040-1330-511300	Overtime	46	96	4,035	2,550
	Salaries & Wages Totals	316,037	315,921	350,841	353,045
Employee Benefits					
1040-1330-512100	Group Insurance	72,128	84,556	78,906	87,100
1040-1330-512200	FICA Tax	22,878	22,720	27,159	27,008
1040-1330-512400	Retirement Contrib/Pension	30,352	30,970	31,185	34,126
	Employee Benefits Totals	125,358	138,246	137,250	148,234
Purchased Professional & Technical Services					
1040-1330-521101	Management Consulting Services	5,355	5,600	9,000	9,000
1040-1330-521200	Professional Services	38,763	49,969	70,000	71,000
1040-1330-521300	Technical Services	3,075	2,400	3,150	3,150
	Purchased Professional & Technical Services Totals	47,193	57,969	82,150	83,150
Other Purchased Services					
1040-1330-523100	Property Liability Insurance	380,715	404,178	425,000	434,350
1040-1330-523203	Cell Phones	1,920	1,080	1,080	1,080
1040-1330-523300	Advertising/Public Notices	3,910	3,748	3,985	3,325
1040-1330-523500	Travel/Parking	551	-	972	1,290
1040-1330-523600	Dues & Professional Fees	50,921	50,798	57,343	56,263
1040-1330-523700	Certification/ Educ/Training	3,131	2,724	5,134	8,319
	Other Purchased Services Totals	441,149	462,528	493,514	504,627
Supplies					
1040-1330-531100	Office Supplies	9,087	8,741	10,540	9,705
1040-1330-531400	Subscriptions & Periodicals	4,207	8,007	6,305	14,305
1040-1330-531601	Office Equipment	1,105	2,384	389	1,533
1040-1330-531701	Election Supplies/Notices	3,701	30	24,501	457
1040-1330-531703	Emp/Council & Comm. Relations	3,799	5,879	8,600	8,850
	Supplies Totals	21,899	25,041	50,335	34,850
Machinery & Equipment					

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
1040-1330-542200	Vehicles	$ -	$ -	$ 76,236	$ 10
	Machinery & Equipment Totals	-	-	76,236	10
Intergovernmental					
1040-1330-571001	Taxes on Purchased Property	8,127	1,482	2,000	2,000
	Intergovernmental Totals	8,127	1,482	2,000	2,000
Bad Debts					
1040-1330-574000	Bad Debts	539	1,406	3,000	1,860
	Bad Debts Totals	539	1,406	3,000	1,860
	Sub Department 1330 - Clerk Administration Totals	960,302	1,002,593	1,195,326	1,127,775
Sub Department 1510 - Finance					
Salaries & Wages					
1040-1510-511000	Salaries & Wages	229,029	-	-	-
1040-1510-511101	Part Time Salaries & Wages	47,039	-	-	-
1040-1510-511300	Overtime	42	-	-	-
	Salaries & Wages Totals	276,110	-	-	-
Employee Benefits					
1040-1510-512100	Group Insurance	41,950	-	-	-
1040-1510-512200	FICA Tax	20,737	-	-	-
1040-1510-512400	Retirement Contrib/Pension	22,499	-	-	-
	Employee Benefits Totals	85,186	-	-	-
Purchased Professional & Technical Services					
1040-1510-521200	Professional Services	41,000	-	-	-
	Purchased Professional & Technical Services Totals	41,000	-	-	-
Other Purchased Services					
1040-1510-523203	Cell Phones	960	-	-	-
1040-1510-523500	Travel/Parking	258	-	-	-
1040-1510-523600	Dues & Professional Fees	920	-	-	-
1040-1510-523602	Bank/Credit Card Fees	19,761	-	-	-
1040-1510-523700	Certification/ Educ/Training	1,297	-	-	-
1040-1510-523801	Software Licenses	417	-	-	-

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Other Purchased Services Totals	$ 23,613	$ -	$ -	$ -
Supplies					
1040-1510-531400	Subscriptions & Periodicals	159	-	-	-
	Supplies Totals	159	-	-	-
	Sub Department 1510 - Finance Totals	426,067	-	-	-
Sub Department 1520 - Business Office					
Salaries & Wages					
1040-1520-511000		167,753	168,481	176,323	186,819
1040-1520-511300		553	1,595	2,245	2,417
	Salaries & Wages Totals	168,306	170,077	178,568	189,237
Employee Benefits					
1040-1520-512100	Group Insurance	55,817	36,036	45,141	44,190
1040-1520-512200	FICA Tax	11,884	12,557	13,448	14,477
1040-1520-512400	Retirement Contrib/Pension	16,821	16,756	19,129	18,924
	Employee Benefits Totals	84,522	65,349	77,718	77,591
Other Purchased Services					
1040-1520-523500	Travel/Parking	-	-	525	1,025
1040-1520-523600	Dues & Professional Fees	-	144	125	125
1040-1520-523700	Certification/ Educ/Training	641	-	1,571	1,726
	Other Purchased Services Totals	641	144	2,221	2,876
Supplies					
1040-1520-531400	Subscriptions & Periodicals	57	47	75	75
1040-1520-531550	Garbage Bags for Resale	3,858	5,339	10,159	6,850
1040-1520-531601	Office Equipment	158	69	448	555
	Supplies Totals	4,073	5,456	10,682	7,480
Intergovernmental					
1040-1520-571000	Intergovernmental Expenditures	1,066	1,209	1,204	660
	Intergovernmental Totals	1,066	1,209	1,204	660
	Sub Department 1520 - Business Office Totals	258,608	242,234	270,393	277,843

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Sub Department 1535 - Info. Technology					
	Salaries & Wages				
1040-1535-511000	Salaries & Wages	$ 218,202	$ 220,456	$ 224,696	$ 242,963
1040-1535-511300	Overtime	-	-	1,348	-
	Salaries & Wages Totals	218,202	220,456	226,043	242,963
Employee Benefits					
1040-1535-512100	Group Insurance	54,391	54,632	62,237	61,564
1040-1535-512200	FICA Tax	16,283	16,346	17,292	18,587
1040-1535-512400	Retirement Contrib/Pension	21,300	21,640	22,903	24,296
	Employee Benefits Totals	91,974	92,618	102,432	104,447
Purchased Professional & Technical Services					
1040-1535-521101	Management Consulting Services	1,980	5,021	2,201	1,651
1040-1535-521300	Technical Services	15,648	-	16,400	10,000
	Purchased Professional & Technical Services Totals	17,628	5,021	18,601	11,651
Purchased Property Services					
1040-1535-522201	Office Equipment Maintenance	-	200	2,000	2,000
1040-1535-522322	Equipment Leases	101,209	109,632	116,316	114,566
	Purchased Property Services Totals	101,209	109,832	118,316	116,566
Other Purchased Services					
1040-1535-523201	Telephone	194,550	185,038	194,461	230,681
1040-1535-523202	Support Agreements	216,370	219,289	267,212	273,117
1040-1535-523203	Cell Phones	2,880	1,620	1,620	1,620
1040-1535-523700	Certification/ Educ/Training	494	294	2,964	2,501
1040-1535-523801	Software Licenses	32,995	43,103	64,823	68,187
	Other Purchased Services Totals	447,289	449,344	531,080	576,106
Supplies					
1040-1535-531235	Cable	9,268	10,178	10,857	9,840
1040-1535-531601	Office Equipment	17,465	19,843	26,611	20,000
1040-1535-531602	Computer Upgrades	26,300	70,538	89,142	110,158
	Supplies Totals	53,033	100,560	126,610	139,998
	Sub Department 1535 - Info. Technology Totals	929,336	977,832	1,123,083	1,191,731

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Sub Department 1540 - Human Resources					
Salaries & Wages					
1040-1540-511000	Salaries & Wages	$ 173,558	$ 175,922	$ 209,258	$ 189,012
1040-1540-511101	Part Time Salaries & Wages	-	-	-	5,200
1040-1540-511300	Overtime	72	20	1,114	1,174
	Salaries & Wages Totals	173,630	175,941	210,373	195,386
Employee Benefits					
1040-1540-512100	Group Insurance	23,321	22,981	15,763	12,893
1040-1540-512200	FICA Tax	13,575	13,645	16,094	14,947
1040-1540-512400	Retirement Contrib/Pension	17,199	17,432	20,807	19,019
1040-1540-512901	Health & Wellness	-	-	1,100	1,100
1040-1540-512902	Employee Meetings & Awards	4,904	2,745	8,000	6,900
	Employee Benefits Totals	58,998	56,803	61,764	54,859
Purchased Professional & Technical Services					
1040-1540-521101	Management Consulting Services	12,990	5,160	4,000	9,000
	Purchased Professional & Technical Services Totals	12,990	5,160	4,000	9,000
Other Purchased Services					
1040-1540-523500	Travel/Parking	-	-	1	-
1040-1540-523600	Dues & Professional Fees	1,184	950	1,234	1,028
1040-1540-523700	Certification/ Educ/Training	833	2,293	5,400	5,401
1040-1540-523901	Recruitment & Hiring	15,197	13,480	18,400	15,400
	Other Purchased Services Totals	17,214	16,723	25,035	21,829
Supplies					
1040-1540-531109	Safety / Disaster Mgmt Supplies & Equipment	731	973	2,000	2,000
1040-1540-531400	Subscriptions & Periodicals	257	-	700	700
1040-1540-531601	Office Equipment	-	10	1,000	1,000
1040-1540-531702	Employee Relations	289	119	800	1,000
	Supplies Totals	1,276	1,103	4,500	4,700
Self Funded Insurance					
1040-1540-552200	Claims	4,620	17,958	17,000	20,000

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Self Funded Insurance Totals	$ 4,620	$ 17,958	$ 17,000	$ 20,000
	Sub Department 1540 - Human Resources Totals	268,728	273,688	322,671	305,775
Sub Department 1565 - Custodial/Bldg. Maintenance					
Salaries & Wages					
1040-1565-511000	Salaries & Wages	42,361	43,205	44,705	50,516
1040-1565-511300	Overtime	211	1,108	1,062	1,241
	Salaries & Wages Totals	42,572	44,313	45,767	51,757
Employee Benefits					
1040-1565-512100	Group Insurance	16,780	17,415	19,678	20,341
1040-1565-512200	FICA Tax	2,956	3,083	3,387	3,959
1040-1565-512400	Retirement Contrib/Pension	4,208	4,418	4,721	5,176
	Employee Benefits Totals	23,944	24,916	27,786	29,476
Purchased Professional & Technical Services					
1040-1565-521303	Maintenance Tech/ Contracts	32,372	18,502	56,887	23,234
	Purchased Professional & Technical Services Totals	32,372	18,502	56,887	23,234
Purchased Property Services					
1040-1565-522130	Bldg. Maintenance/Cleaning	14,211	5,478	5,951	23,043
	Purchased Property Services Totals	14,211	5,478	5,951	23,043
Supplies					
1040-1565-531102	Building Supplies	8,028	5,544	7,041	5,801
	Supplies Totals	8,028	5,544	7,041	5,801
	Sub Department 1565 - Custodial/Bldg. Maintenance Totals	121,127	98,753	143,432	133,310
	Department 1040 - City Clerk/Business Office Totals	$ 2,964,169	$ 2,595,099	$ 3,054,905	$ 3,036,434
Department 1060 - General Government					
Sub Department 1566 - General Govt Operations/Services					
Salaries & Wages					
1060-1566-511210	Event Salaries	27,605	1,360	16,225	33,093
	Salaries & Wages Totals	27,605	1,360	16,225	33,093
Employee Benefits					
1060-1566-512200	FICA Tax	2,068	104	2,389	2,532

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Employee Benefits Totals	$ 2,068	$ 104	$ 2,389	$ 2,532
Purchased Property Services					
1060-1566-522140	Landscaping Downtown Properties	72,620	102,497	78,759	80,808
1060-1566-522145	Landscaping PH - Buford Hwy Interchange	-	-	27,327	28,524
1060-1566-522146	Landscaping PIB Medians	3,200	3,200	5,919	64,479
1060-1566-522147	Landscaping Public Safety	9,200	11,700	15,119	16,038
1060-1566-522148	Landscaping Buford Hwy & SR 120	-	-	10,360	17,760
1060-1566-522202	Vehicle Repairs/Maintenance	7	-	810	1,080
1060-1566-522205	Repairs & Maint - Landscape	-	1,500	12,375	25,450
1060-1566-522320	Equipment Rental	1,992	1,992	2,000	1,860
	Purchased Property Services Totals	87,019	120,890	152,669	235,999
Other Purchased Services					
1060-1566-523101	Insurance Deductible	-	5,000	1,263	3,000
	Other Purchased Services Totals	-	5,000	1,263	3,000
Supplies					
1060-1566-531101	Postage	6,026	8,032	9,915	8,675
1060-1566-531210	Water/Sewer	22,948	23,626	32,785	32,965
1060-1566-531215	Stormwater Fees	19,920	19,951	19,792	19,523
1060-1566-531230	Electric	84,839	82,465	69,302	89,940
1060-1566-531401	Records Preservation	-	-	150	-
1060-1566-531702	Employee Relations	1,780	2,097	2,300	2,300
	Supplies Totals	135,514	136,171	134,244	153,403
	Sub Department 1566 - General Govt Operations/Services Totals	252,206	263,524	306,790	428,026
Sub Department 1573 - Red Clay Theatre					
Purchased Property Services					
1060-1573-522110	Garbage Disposal Services	1,466	1,478	1,529	1,524
1060-1573-522203	General Emergency Repairs	10,159	21,139	8,483	9,500
	Purchased Property Services Totals	11,625	22,617	10,012	11,024
Other Purchased Services					
1060-1573-523201	Telephone	3,753	4,565	5,482	5,460

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Other Purchased Services Totals	$ 3,753	$ 4,565	$ 5,482	$ 5,460
Supplies					
1060-1573-531210	Water/Sewer	702	619	894	1,104
1060-1573-531220	Gas	1,576	1,726	2,040	2,148
1060-1573-531230	Electric	12,975	12,745	15,960	15,960
	Supplies Totals	15,254	15,090	18,894	19,212
	Sub Department 1573 - Red Clay Theatre Totals	30,632	42,271	34,388	35,696
	Department 1060 - General Government Totals	$ 282,838	$ 305,796	$ 341,178	$ 463,722
Department 1080 - Public Information/Marketing					
Sub Department 1570 - Public Information Administraion					
Salaries & Wages					
1080-1570-511000	Salaries & Wages	268,338	235,742	240,326	261,811
1080-1570-511101	Part Time Salaries & Wages	536	4,642	27,262	56,296
1080-1570-511200	Seasonal/Temporary	-	14,128	25,002	-
1080-1570-511300	Overtime	1,136	1,461	3,514	3,752
	Salaries & Wages Totals	270,009	255,974	296,104	321,859
Employee Benefits					
1080-1570-512100	Group Insurance	68,657	65,973	73,100	72,720
1080-1570-512200	FICA Tax	19,850	18,695	22,609	24,622
1080-1570-512400	Retirement Contrib/Pension	27,728	23,401	24,201	25,044
	Employee Benefits Totals	116,236	108,069	119,910	122,386
Purchased Professional & Technical Services					
1080-1570-521200	Professional Services	4,523	7,502	11,518	20,801
	Purchased Professional & Technical Services Totals	4,523	7,502	11,518	20,801
Other Purchased Services					
1080-1570-523203	Cell Phones	4,480	1,935	1,620	1,620
1080-1570-523600	Dues & Professional Fees	11,300	10,689	12,653	20,135
1080-1570-523700	Certification/ Educ/Training	1,540	1,663	3,510	4,000
	Other Purchased Services Totals	17,320	14,287	17,783	25,755
Supplies					

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
1080-1570-531100	Office Supplies	$ 1,280	$ 1,784	$ 1,750	$ 1,750
1080-1570-531703	Emp/Council & Comm. Relations	11,052	12,948	16,850	16,850
1080-1570-531704	Citywide Promotions	27,817	40,474	69,675	66,075
1080-1570-531705	Newsletter	51,132	41,116	69,000	70,000
	Supplies Totals	91,281	96,321	157,275	154,675
	Sub Department 1570 - Public Information Administraion Totals	499,369	482,153	602,590	645,476
Sub Department 1571 - Downtown/Main Street					
Other Purchased Services					
1080-1571-523301	Advertising/Promotions	31,678	24,754	32,070	31,100
1080-1571-523802	Music Licensing Fees	1,188	1,219	1,350	1,350
1080-1571-523850	Contract Labor	11,521	12,355	21,000	21,000
	Other Purchased Services Totals	44,387	38,327	54,420	53,450
Supplies					
1080-1571-531103	Signs/Banners	5,276	7,550	7,250	8,750
1080-1571-531104	Supplies	2,305	2,280	2,973	3,000
1080-1571-531600	Small Equipment	1,000	996	1,000	1,000
1080-1571-531800	Special Events	164,689	274,574	340,612	362,762
1080-1571-531802	Fireworks/Concerts	30,000	5,000	36,650	-
	Supplies Totals	203,270	290,401	388,485	375,512
Machinery & Equipment					
1080-1571-542200	Vehicles	9,264	-	-	24,000
	Machinery & Equipment Totals	9,264	-	-	24,000
	Sub Department 1571 - Downtown/Main Street Totals	256,921	328,728	442,905	452,962
Sub Department 1572 - Festival Center					
Purchased Property Services					
1080-1572-522130	Bldg. Maintenance/Cleaning	7,291	7,520	28,080	23,540
1080-1572-522321	Linen/Uniform Rental Service	1,577	-	1,500	1,500
	Purchased Property Services Totals	8,868	7,520	29,580	25,040
Supplies					
1080-1572-531102	Building Supplies	4,545	5,151	6,000	6,000

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
1080-1572-531210	Water/Sewer	$ 3,682	$ 1,818	$ 5,820	$ 5,520
1080-1572-531220	Gas	3,486	4,299	5,700	5,460
1080-1572-531230	Electric	16,115	11,266	22,620	18,420
1080-1572-531600	Small Equipment	4,816	238	2,500	2,500
	Supplies Totals	32,644	22,773	42,640	37,900
	Sub Department 1572 - Festival Center Totals	41,512	30,293	72,220	62,940
	Department 1080 - Public Information/Marketing Totals	$ 797,802	$ 841,173	$ 1,117,715	$ 1,161,378
Department 2000 - Municipal Court					
Sub Department 2100 - Municipal Court Administration					
Salaries & Wages					
2000-2100-511000	Salaries & Wages	450,240	460,588	442,723	443,303
2000-2100-511101	Part Time Salaries & Wages	23,173	23,459	31,636	21,854
2000-2100-511200	Seasonal/Temporary	4,800	6,400	10,050	12,000
2000-2100-511300	Overtime	818	732	2,896	2,688
	Salaries & Wages Totals	479,031	491,179	487,305	479,845
Employee Benefits					
2000-2100-512100	Group Insurance	63,102	62,012	84,214	72,176
2000-2100-512200	FICA Tax	37,314	37,941	40,106	36,708
2000-2100-512400	Retirement Contrib/Pension	41,896	42,111	44,317	39,818
	Employee Benefits Totals	142,312	142,064	168,637	148,702
Purchased Professional & Technical Services					
2000-2100-521200	Professional Services	-	-	1,300	-
2000-2100-521310	Witness Fees	-	-	150	150
2000-2100-521311	Indigent Defense	1,353	2,157	3,000	3,000
2000-2100-521312	Language Translator	2,641	2,363	3,504	3,504
2000-2100-521313	Collection Agency Fees	-	-	1	1
	Purchased Professional & Technical Services Totals	3,994	4,520	7,955	6,655
Purchased Property Services					
2000-2100-522201	Office Equipment Maintenance	-	417	250	600
2000-2100-522322	Equipment Leases	562	537	800	800

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Purchased Property Services Totals	$ 562	$ 954	$ 1,050	$ 1,400
Other Purchased Services					
2000-2100-523203	Cell Phones	960	1,035	1,080	1,080
2000-2100-523300	Advertising/Public Notices	-	-	200	200
2000-2100-523600	Dues & Professional Fees	1,166	1,420	1,764	1,547
2000-2100-523700	Certification/ Educ/Training	2,243	2,191	8,727	8,260
2000-2100-523850	Contract Labor	-	-	1	1
	Other Purchased Services Totals	4,369	4,646	11,772	11,088
Supplies					
2000-2100-531100	Office Supplies	4,156	5,251	6,445	6,445
2000-2100-531400	Subscriptions & Periodicals	502	397	1,778	985
2000-2100-531601	Office Equipment	1,877	517	2,395	2,145
2000-2100-531703	Emp/Council & Comm. Relations	160	404	1,650	1,500
	Supplies Totals	6,696	6,569	12,268	11,075
	Sub Department 2100 - Municipal Court Administration Totals	636,965	649,931	688,987	658,764
	Department 2000 - Municipal Court Totals	$ 636,965	$ 649,931	$ 688,987	$ 658,764
Department 3000 - Police					
Sub Department 3210 - Police Administration					
Salaries & Wages					
3000-3210-511000	Salaries & Wages	457,669	453,581	479,542	524,081
3000-3210-511300	Overtime	90	76	1,655	1,738
	Salaries & Wages Totals	457,760	453,657	481,197	525,818
Employee Benefits					
3000-3210-512100	Group Insurance	67,369	73,270	86,565	85,751
3000-3210-512200	FICA Tax	34,124	33,403	35,341	37,956
3000-3210-512400	Retirement Contrib/Pension	43,294	43,050	45,480	49,671
	Employee Benefits Totals	144,787	149,722	167,385	173,378
Purchased Professional & Technical Services					
3000-3210-521200	Professional Services	84,874	76,778	88,000	75,000
3000-3210-521303	Maintenance Tech/ Contracts	115,151	11,415	17,346	22,495

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Purchased Professional & Technical Services Totals	$ 200,025	$ 88,192	$ 105,346	$ 97,495
Purchased Property Services					
3000-3210-522130	Bldg. Maintenance/Cleaning	18,197	28,668	26,454	29,000
	Purchased Property Services Totals	18,197	28,668	26,454	29,000
Other Purchased Services					
3000-3210-523203	Cell Phones	2,560	1,620	1,620	1,620
3000-3210-523600	Dues & Professional Fees	435	410	10,975	17,550
3000-3210-523700	Certification/ Educ/Training	28,371	15,947	25,797	20,000
	Other Purchased Services Totals	31,366	17,977	38,392	39,170
Supplies					
3000-3210-531100	Office Supplies	19,900	20,254	20,792	21,000
3000-3210-531210	Water/Sewer	2,024	1,916	2,220	2,220
3000-3210-531230	Electric	98,391	104,002	114,132	114,240
3000-3210-531702	Employee Relations	327	423	688	499
3000-3210-531706	Uniforms	687	141	1,000	1,000
	Supplies Totals	121,329	126,735	138,832	138,959
	Sub Department 3210 - Police Administration Totals	973,464	864,952	957,606	1,003,820
Sub Department 3221 - Criminal Investigations Division					
Salaries & Wages					
3000-3221-511000	Salaries & Wages	608,139	524,771	646,893	724,995
3000-3221-511300	Overtime	20,259	7,603	20,260	38,600
	Salaries & Wages Totals	628,397	532,374	667,154	763,595
Employee Benefits					
3000-3221-512100	Group Insurance	125,597	120,710	197,692	220,206
3000-3221-512200	FICA Tax	46,863	39,492	53,332	58,415
3000-3221-512400	Retirement Contrib/Pension	61,653	52,824	69,715	76,360
	Employee Benefits Totals	234,113	213,026	320,740	354,981
Purchased Property Services					
3000-3221-522201	Office Equipment Maintenance	-	-	1,000	1,375
	Purchased Property Services Totals	-	-	1,000	1,375

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Other Purchased Services		$	$	$	$
3000-3221-523203	Cell Phones	-	-	540	540
3000-3221-523600	Dues & Professional Fees	760	760	1,050	1,050
3000-3221-523700	Certification/ Educ/Training	2,494	2,712	11,950	15,700
	Other Purchased Services Totals	3,254	3,472	13,540	17,290
Supplies					
3000-3221-531104	Supplies	-	153	2,000	2,000
3000-3221-531107	Evidence Collection & Processing	87	77	5,000	5,000
3000-3221-531601	Office Equipment	-	800	1,000	1,380
3000-3221-531603	Police Equipment	1,035	2,265	4,800	6,025
3000-3221-531604	Police Vests	9,988	8,699	22,203	23,100
3000-3221-531703	Emp/Council & Comm. Relations	6,566	7,888	27,878	27,878
3000-3221-531706	Uniforms	5,146	3,974	5,830	9,330
	Supplies Totals	22,823	23,856	68,711	74,713
	Sub Department 3221 - Criminal Investigations Division Totals	888,588	772,728	1,071,145	1,211,954
Sub Department 3223 - Police Uniform Division					
Salaries & Wages					
3000-3223-511000	Salaries & Wages	2,539,073	2,587,617	2,691,788	3,133,159
3000-3223-511101	Part Time Salaries & Wages	1,250	550	3,060	3,000
3000-3223-511300	Overtime	165,202	101,491	187,425	229,868
	Salaries & Wages Totals	2,705,525	2,689,658	2,882,273	3,366,026
Employee Benefits					
3000-3223-512100	Group Insurance	632,395	723,488	778,125	862,807
3000-3223-512200	FICA Tax	199,139	197,221	227,417	257,501
3000-3223-512400	Retirement Contrib/Pension	261,283	262,756	285,257	330,118
	Employee Benefits Totals	1,092,817	1,183,464	1,290,799	1,450,426
Purchased Professional & Technical Services					
3000-3223-521312	Language Translator	2,372	2,809	3,800	3,514
	Purchased Professional & Technical Services Totals	2,372	2,809	3,800	3,514
Purchased Property Services					

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
3000-3223-522201	Office Equipment Maintenance	$ -	$ -	$ 500	$ 500
3000-3223-522206	Repairs & Maint - Equipment	3,775	11,027	14,825	25,780
	Purchased Property Services Totals	3,775	11,027	15,325	26,280
Other Purchased Services					
3000-3223-523203	Cell Phones	1,920	1,620	1,620	1,620
3000-3223-523600	Dues & Professional Fees	90	150	444	694
3000-3223-523700	Certification/ Educ/Training	4,801	3,129	9,595	22,970
	Other Purchased Services Totals	6,811	4,899	11,659	25,284
Supplies					
3000-3223-531108	Prisoner Medical & Supply	3,635	363	28,288	30,775
3000-3223-531111	Supplies - K-9	5,119	2,911	12,816	27,586
3000-3223-531112	Supplies - Horse Patrol	4,174	2,061	4,507	-
3000-3223-531603	Police Equipment	19,896	42,288	42,871	29,191
3000-3223-531703	Emp/Council & Comm. Relations	-	-	500	2,000
3000-3223-531706	Uniforms	20,272	14,146	50,298	56,209
	Supplies Totals	53,096	61,768	139,280	145,761
	Sub Department 3223 - Police Uniform Division Totals	3,864,396	3,953,624	4,343,137	5,017,292
Sub Department 3224 - Police Support Srvcs Division					
Salaries & Wages					
3000-3224-511000	Salaries & Wages	719,453	712,015	903,325	966,203
3000-3224-511101	Part Time Salaries & Wages	147,369	113,823	240,796	268,611
3000-3224-511300	Overtime	37,547	20,337	45,827	49,123
	Salaries & Wages Totals	904,368	846,175	1,189,948	1,283,937
Employee Benefits					
3000-3224-512100	Group Insurance	197,174	227,881	311,582	315,088
3000-3224-512200	FICA Tax	65,768	61,064	91,684	98,221
3000-3224-512400	Retirement Contrib/Pension	69,564	68,736	90,372	96,205
	Employee Benefits Totals	332,506	357,681	493,637	509,515
Purchased Property Services					
3000-3224-522130	Bldg. Maintenance/Cleaning	7,051	7,497	7,163	56,187

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
3000-3224-522201	Office Equipment Maintenance	$ -	$ 414	$ 1,430	$ 3,000
	Purchased Property Services Totals	7,051	7,911	8,593	59,187
Other Purchased Services					
3000-3224-523202	Support Agreements	210,967	239,501	330,497	336,118
3000-3224-523203	Cell Phones	2,880	1,620	2,115	2,160
3000-3224-523600	Dues & Professional Fees	335	789	312	390
3000-3224-523700	Certification/ Educ/Training	10,944	4,931	23,192	28,870
3000-3224-523902	Records Destruction	624	644	800	800
	Other Purchased Services Totals	225,750	247,485	356,916	368,338
Supplies					
3000-3224-531101	Postage	4,065	3,919	4,400	3,600
3000-3224-531107	Evidence Collection & Processing	4,033	9,753	12,570	17,771
3000-3224-531601	Office Equipment	5,365	4,746	6,500	8,900
3000-3224-531602	Computer Upgrades	72,612	123,303	76,800	77,300
3000-3224-531603	Police Equipment	31,818	18,887	22,443	33,800
3000-3224-531706	Uniforms	4,455	1,794	5,847	6,000
	Supplies Totals	122,347	162,400	128,560	147,371
	Sub Department 3224 - Police Support Srvcs Division Totals	1,592,023	1,621,653	2,177,654	2,368,348
Sub Department 3270 - Police Dispatch					
Salaries & Wages					
3000-3270-511000	Salaries & Wages	468,292	425,613	451,910	578,803
3000-3270-511300	Overtime	46,120	25,726	52,503	61,904
	Salaries & Wages Totals	514,411	451,340	504,413	640,708
Employee Benefits					
3000-3270-512100	Group Insurance	135,901	129,785	150,284	209,218
3000-3270-512200	FICA Tax	37,622	32,816	36,800	49,014
3000-3270-512400	Retirement Contrib/Pension	48,433	41,969	47,766	60,558
	Employee Benefits Totals	221,956	204,570	234,850	318,790
Purchased Professional & Technical Services					
3000-3270-521200	Professional Services	-	1,500	1,500	1,500

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Purchased Professional & Technical Services Totals	$ -	$ 1,500	$ 1,500	$ 1,500
Purchased Property Services					
3000-3270-522322	Equipment Leases	2,811	2,894	3,396	3,396
	Purchased Property Services Totals	2,811	2,894	3,396	3,396
Other Purchased Services					
3000-3270-523202	Support Agreements	47,594	79,980	72,990	74,496
3000-3270-523203	Cell Phones	-	-	648	648
3000-3270-523700	Certification/ Educ/Training	225	1,254	3,000	3,000
	Other Purchased Services Totals	47,819	81,234	76,638	78,144
Supplies					
3000-3270-531100	Office Supplies	88	178	200	200
3000-3270-531601	Office Equipment	1,958	1,377	4,200	4,200
	Supplies Totals	2,046	1,555	4,400	4,400
Machinery & Equipment					
3000-3270-542100	Machinery	134,601	83,890	30,000	30,000
3000-3270-542400	Computers	-	-	4,000	4,000
	Machinery & Equipment Totals	134,601	83,890	34,000	34,000
	Sub Department 3270 - Police Dispatch Totals	923,646	826,984	859,198	1,080,938
Sub Department 3290 - Consolidated Veh Maint Division					
Purchased Property Services					
3000-3290-522202	Vehicle Repairs/Maintenance	148,178	146,225	159,398	159,397
3000-3290-522207	Vehicle Accident Repairs	22,855	25,518	30,000	30,000
	Purchased Property Services Totals	171,033	171,743	189,398	189,397
Other Purchased Services					
3000-3290-523101	Insurance Deductible	4,000	5,664	5,000	5,000
3000-3290-523600	Dues & Professional Fees	499	634	650	650
3000-3290-523700	Certification/ Educ/Training	3,956	4,078	8,000	8,000
3000-3290-523903	Emissions/Tags/Titles	1,754	958	2,500	1,876
	Other Purchased Services Totals	10,209	11,333	16,150	15,526
Supplies					

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
3000-3290-531270	Fuel & Oil	$ 211,648	$ 199,812	$ 275,000	$ 300,000
3000-3290-531603	Police Equipment	29,081	5,735	5,750	5,750
	Supplies Totals	240,729	205,547	280,750	305,750
Machinery & Equipment					
3000-3290-542200	Vehicles	-	-	19,252	-
	Machinery & Equipment Totals	-	-	19,252	-
	Sub Department 3290 - Consolidated Veh Maint Division Totals	421,971	388,623	505,550	510,673
	Department 3000 - Police Totals	$ 8,664,089	$ 8,428,564	$ 9,914,289	$ 11,193,024
Department 4000 - Public Works					
Sub Department 4100 - Public Works Administration					
Salaries & Wages					
4000-4100-511000	Salaries & Wages	792,513	759,924	941,769	1,061,528
4000-4100-511101	Part Time Salaries & Wages	55,059	49,581	76,682	69,477
4000-4100-511200	Seasonal/Temporary	-	-	66,316	-
4000-4100-511300	Overtime	55,787	51,837	74,317	66,803
	Salaries & Wages Totals	903,359	861,343	1,159,084	1,197,809
Employee Benefits					
4000-4100-512100	Group Insurance	220,154	216,495	369,705	330,163
4000-4100-512200	FICA Tax	66,444	63,879	92,250	91,632
4000-4100-512400	Retirement Contrib/Pension	76,159	73,190	99,162	109,814
	Employee Benefits Totals	362,756	353,565	561,117	531,610
Purchased Professional & Technical Services					
4000-4100-521200	Professional Services	21,398	10,375	12,600	13,700
	Purchased Professional & Technical Services Totals	21,398	10,375	12,600	13,700
Purchased Property Services					
4000-4100-522110	Garbage Disposal Services	36,472	41,031	43,750	44,201
4000-4100-522202	Vehicle Repairs/Maintenance	10,214	14,114	15,920	16,940
4000-4100-522203	General Emergency Repairs	47,288	62,010	69,620	45,460
4000-4100-522206	Repairs & Maint - Equipment	29,055	27,977	26,720	31,480
4000-4100-522208	Repairs & Maint - Streets/ Sidewalks	-	8,720	2,200	15,000

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
4000-4100-522321	Linen/Uniform Rental Service	$ 6,706	$ 7,614	$ 10,970	$ 7,621
	Purchased Property Services Totals	129,735	161,466	169,180	160,702
Other Purchased Services					
4000-4100-523203	Cell Phones	3,680	3,712	4,860	5,400
4000-4100-523600	Dues & Professional Fees	4,426	4,497	5,780	5,450
4000-4100-523700	Certification/ Educ/Training	4,962	25	10,760	8,480
4000-4100-523850	Contract Labor	-	56,594	60,000	-
	Other Purchased Services Totals	13,068	64,827	81,400	19,330
Supplies					
4000-4100-531100	Office Supplies	1,639	1,663	7,510	1,850
4000-4100-531103	Signs/Banners	10,722	4,522	13,700	10,000
4000-4100-531104	Supplies	24,956	25,262	27,300	20,000
4000-4100-531108	Prisoner Medical & Supply	8,266	939	3,450	18,100
4000-4100-531109	Safety / Disaster Mgmt Supplies & Equipment	11,659	24,967	15,557	33,500
4000-4100-531210	Water/Sewer	2,421	1,848	3,420	3,020
4000-4100-531220	Gas	4,064	4,331	6,180	6,780
4000-4100-531230	Electric	11,780	10,884	11,900	13,200
4000-4100-531600	Small Equipment	5,405	6,144	8,250	4,451
4000-4100-531703	Emp/Council & Comm. Relations	6,229	853	5,600	4,000
	Supplies Totals	87,141	81,413	102,867	114,901
Machinery & Equipment					
4000-4100-542100	Machinery	-	5,470	42,000	1
4000-4100-542200	Vehicles	60,023	40,660	81,541	163,030
	Machinery & Equipment Totals	60,023	46,130	123,541	163,031
	Sub Department 4100 - Public Works Administration Totals	1,577,479	1,579,119	2,209,789	2,201,083
Sub Department 4120 - Community Enhancement					
	Supplies				
4000-4120-531110	Veterans Flags & Markers	1,815	3,316	6,000	6,000
4000-4120-531707	Holiday Decorations	18,567	32,689	34,221	36,221
	Supplies Totals	20,382	36,005	40,221	42,221

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
	Sub Department 4120 - Community Enhancement Totals	$ 20,382	$ 36,005	$ 40,221	$ 42,221
Sub Department 4125 - Citywide Building/Property Maint					
Purchased Professional & Technical Services					
4000-4125-521303	Maintenance Tech/ Contracts	16,207	14,790	26,480	30,380
	Purchased Professional & Technical Services Totals	16,207	14,790	26,480	30,380
Purchased Property Services					
4000-4125-522130	Bldg. Maintenance/Cleaning	8,972	4,916	8,500	8,500
4000-4125-522210	General Repairs	57,466	56,366	55,001	75,001
	Purchased Property Services Totals	66,438	61,282	63,501	83,501
	Sub Department 4125 - Citywide Building/Property Maint Totals	82,646	76,072	89,981	113,881
Sub Department 4530 - Solid Waste Disposal					
Purchased Property Services					
4000-4530-522110	Garbage Disposal Services	-	-	250,000	1,500,000
	Purchased Property Services Totals	-	-	250,000	1,500,000
	Sub Department 4530 - Solid Waste Disposal Totals	-	-	250,000	1,500,000
Sub Department 4540 - Recyclables Collection					
Purchased Professional & Technical Services					
4000-4530-521300	Technical Services	5,199	4,726	8,975	10,010
	Purchased Professional & Technical Services Totals	5,199	4,726	8,975	10,010
	Sub Department 4540 - Recyclables Collection Totals	5,199	4,726	8,975	10,010
	Department 4000 - Public Works Totals	$ 1,685,706	$ 1,695,922	$ 2,598,966	$ 3,867,195
Department 6000 - Parks & Recreation					
Sub Department 6110 - Cultural Recreation Admin					
Salaries & Wages					
6000-6110-511000	Salaries & Wages	618,713	655,133	660,516	759,673
6000-6110-511101	Part Time Salaries & Wages	104,539	36,392	114,066	136,935
6000-6110-511200	Seasonal/Temporary	92,257	41,030	138,600	180,000
6000-6110-511300	Overtime	1,740	2,432	6,339	5,487
	Salaries & Wages Totals	817,249	734,988	919,521	1,082,095
Employee Benefits					

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
6000-6110-512100	Group Insurance	$ 151,484	$ 163,115	$ 181,747	$ 237,561
6000-6110-512200	FICA Tax	61,042	54,958	71,384	82,780
6000-6110-512400	Retirement Contrib/Pension	62,276	65,594	67,319	74,897
	Employee Benefits Totals	274,802	283,667	320,450	395,238
Purchased Professional & Technical Services					
6000-6110-521303	Maintenance Tech/ Contracts	24,396	28,379	42,109	35,874
	Purchased Professional & Technical Services Totals	24,396	28,379	42,109	35,874
Purchased Property Services					
6000-6110-522130	Bldg. Maintenance/Cleaning	143,597	151,739	108,245	153,203
6000-6110-522144	Landscaping Bunten Road park	12,993	11,353	17,342	16,000
6000-6110-522149	Landscaping	45,131	69,170	112,012	116,086
6000-6110-522202	Vehicle Repairs/Maintenance	-	1,179	250	500
6000-6110-522206	Repairs & Maint - Equipment	112	-	262	800
	Purchased Property Services Totals	201,833	233,441	238,111	286,589
Other Purchased Services					
6000-6110-523203	Cell Phones	7,440	5,299	3,900	5,940
6000-6110-523301	Advertising/Promotions	7,193	1,423	1,505	4,230
6000-6110-523500	Travel/Parking	1,641	21	2,673	2,835
6000-6110-523600	Dues & Professional Fees	1,365	1,656	1,730	2,260
6000-6110-523700	Certification/ Educ/Training	1,879	4,296	3,218	4,425
6000-6110-523801	Software Licenses	8,264	5,753	14,093	14,766
	Other Purchased Services Totals	27,781	18,446	27,119	34,456
Supplies					
6000-6110-531100	Office Supplies	1,274	1,122	2,462	2,300
6000-6110-531600	Small Equipment	4,649	-	-	-
6000-6110-531601	Office Equipment	90	-	196	995
6000-6110-531703	Emp/Council & Comm. Relations	2,561	625	1,240	2,650
6000-6110-531706	Uniforms	4,183	4,371	4,928	4,900
6000-6110-531720	Park Projects	-	10,110	-	1,000
	Supplies Totals	12,757	16,227	8,826	11,845

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Machinery & Equipment					
6000-6110-542200	Vehicles	$ -	$ 21,500	$ 83,952	$ -
	Machinery & Equipment Totals	-	21,500	83,952	-
	Sub Department 6110 - Cultural Recreation Admin Totals	1,358,818	1,336,648	1,640,088	1,846,097
Sub Department 6115 - Recreation Programs					
Other Purchased Services					
6000-6115-523850	Contract Labor	54,199	70,251	93,169	91,500
	Other Purchased Services Totals	54,199	70,251	93,169	91,500
Supplies					
6000-6115-531104	Supplies	18,621	20,979	29,693	25,226
6000-6115-531105	Seniors Program Supplies	8,296	-	-	-
6000-6115-531106	Program Development/ Expansion	1,063	-	3,400	3,500
6000-6115-531300	Food / Concession Supplies	111	-	-	-
6000-6115-531600	Small Equipment	5,885	4,537	4,471	12,041
6000-6115-531800	Special Events	9,130	-	2,069	8,900
	Supplies Totals	43,105	25,516	39,633	49,667
	Sub Department 6115 - Recreation Programs Totals	97,304	95,767	132,802	141,167
Sub Department 6217 - W.P. Jones Park					
Supplies					
6000-6217-531210	Water/Sewer	1,312	1,919	6,307	2,460
6000-6217-531220	Gas	1,722	1,758	2,310	2,340
6000-6217-531230	Electric	5,044	4,241	4,968	6,600
	Supplies Totals	8,078	7,918	13,585	11,400
	Sub Department 6217 - W.P. Jones Park Totals	8,078	7,918	13,585	11,400
Sub Department 6218 - Rogers Bridge Park					
Purchased Property Services					
6000-6218-522320	Equipment Rental	2,630	412	-	-
	Purchased Property Services Totals	2,630	412	-	-
Supplies					
6000-6218-531210	Water/Sewer	14,058	6,416	14,292	16,572

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
6000-6218-531230	Electric	$ 2,422	$ 3,744	$ 6,404	8,200
	Supplies Totals	16,479	10,160	20,696	24,772
	Sub Department 6218 - Rogers Bridge Park Totals	19,109	10,572	20,696	24,772
Sub Department 6220 - W.P. Jones Park Tennis					
Supplies					
6000-6220-531210	Water/Sewer	700	691	1,140	1,140
6000-6220-531230	Electric	6,667	7,218	9,840	9,000
	Supplies Totals	7,368	7,909	10,980	10,140
	Sub Department 6220 - W.P. Jones Park Tennis Totals	7,368	7,909	10,980	10,140
Sub Department 6221 - Bunten Park Tennis					
Supplies					
6000-6221-531230	Electric	3,815	3,739	4,500	4,500
	Supplies Totals	3,815	3,739	4,500	4,500
	Sub Department 6221 - Bunten Park Tennis Totals	3,815	3,739	4,500	4,500
Sub Department 6222 - Bunten Park Athletics					
Supplies					
6000-6222-531210	Water/Sewer	51,473	18,550	35,270	22,921
6000-6222-531220	Gas	2,355	2,541	2,860	2,760
6000-6222-531230	Electric	80,797	72,606	75,231	81,672
6000-6222-531600	Small Equipment	8,891	15,023	13,821	14,101
	Supplies Totals	143,517	108,721	127,182	121,454
	Sub Department 6222 - Bunten Park Athletics Totals	143,517	108,721	127,182	121,454
Sub Department 6223 - Scott Hudgens Park Athletics					
Supplies					
6000-6223-531210	Water/Sewer	3,255	4,027	3,931	5,100
6000-6223-531230	Electric	3,201	2,989	3,018	4,800
	Supplies Totals	6,455	7,015	6,949	9,900
	Sub Department 6223 - Scott Hudgens Park Athletics Totals	6,455	7,015	6,949	9,900
	Department 6000 - Parks & Recreation Totals	$ 1,644,465	$ 1,578,288	$ 1,956,782	$ 2,169,430
Department 7000 - Planning & Development					

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
Sub Department 7410 - Planning & Development Admin					
Salaries & Wages					
7000-7410-511000	Salaries & Wages	$ 438,122	$ 452,367	$ 558,799	$ 669,612
7000-7410-511101	Part Time Salaries & Wages	32,855	28,998	31,417	-
7000-7410-511300	Overtime	1,490	1,349	5,190	7,128
	Salaries & Wages Totals	472,467	482,714	595,407	676,740
Employee Benefits					
7000-7410-512100	Group Insurance	106,379	116,564	156,089	193,727
7000-7410-512200	FICA Tax	34,886	35,823	46,390	51,770
7000-7410-512400	Retirement Contrib/Pension	42,310	44,230	56,726	67,053
	Employee Benefits Totals	183,576	196,617	259,205	312,550
Purchased Professional & Technical Services					
7000-7410-521200	Professional Services	134,211	188,232	148,000	148,000
7000-7410-521302	Building Inspector	-	431	70,800	93,600
	Purchased Professional & Technical Services Totals	134,211	188,663	218,800	241,600
Purchased Property Services					
7000-7410-522201	Office Equipment Maintenance	-	-	124	250
7000-7410-522202	Vehicle Repairs/Maintenance	229	-	1,200	2,502
	Purchased Property Services Totals	229	-	1,324	2,752
Other Purchased Services					
7000-7410-523203	Cell Phones	960	540	540	1,080
7000-7410-523300	Advertising/Public Notices	1,540	1,520	1,750	1,750
7000-7410-523400	Printing & Binding	1,471	1,653	2,000	2,000
7000-7410-523500	Travel/Parking	1,928	66	6,170	8,450
7000-7410-523600	Dues & Professional Fees	1,062	763	895	4,740
7000-7410-523700	Certification/ Educ/Training	4,550	3,169	7,008	5,590
	Other Purchased Services Totals	11,511	7,710	18,363	23,610
Supplies					
7000-7410-531100	Office Supplies	2,495	1,525	2,423	4,500
7000-7410-531104	Supplies	4,883	5,395	13,242	14,502

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
7000-7410-531400	Subscriptions & Periodicals	$ 1,053	$ 102	$ 1,195	$ 2,000
7000-7410-531703	Emp/Council & Comm. Relations	1,252	923	2,047	3,375
7000-7410-531706	Uniforms	1,498	3,706	4,494	4,400
	Supplies Totals	11,180	11,652	23,401	28,777
Machinery & Equipment					
7000-7410-542200	Vehicles	64,517	5,229	50,640	32,908
	Machinery & Equipment Totals	64,517	5,229	50,640	32,908
Payments to Others					
7000-7410-573002	Community Betterment Program	194	435	33,802	34,500
	Payments to Others Totals	194	435	33,802	34,500
	Sub Department 7410 - Planning & Development Admin Totals	877,886	893,020	1,200,942	1,353,437
Sub Department 7415 - Street Lights					
Purchased Property Services					
7000-7415-522210	General Repairs	-	20,372	611	15,000
	Purchased Property Services Totals	-	20,372	611	15,000
Supplies					
7000-7415-531230	Electric	344,753	363,635	405,522	388,928
	Supplies Totals	344,753	363,635	405,522	388,928
	Sub Department 7415 - Street Lights Totals	344,753	384,007	406,133	403,928
Sub Department 7520 - Economic Development					
Salaries & Wages					
7000-7520-511000	Salaries & Wages	145,694	158,683	162,692	170,827
	Salaries & Wages Totals	145,694	158,683	162,692	170,827
Employee Benefits					
7000-7520-512100	Group Insurance	13,489	16,776	18,941	19,830
7000-7520-512200	FICA Tax	11,089	12,016	12,446	13,068
7000-7520-512400	Retirement Contrib/Pension	14,403	15,878	17,769	17,083
	Employee Benefits Totals	38,981	44,670	49,156	49,981
Other Purchased Services					
7000-7520-523203	Cell Phones	1,680	1,080	1,080	1,080

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Amended Budget	2023 Adopted Budget
7000-7520-523500	Travel/Parking	$ 103	$ 224	$ 1,030	$ 500
7000-7520-523600	Dues & Professional Fees	21,392	16,342	22,593	22,860
7000-7520-523700	Certification/ Educ/Training	1,484	1,844	2,034	1,001
	Other Purchased Services Totals	24,659	19,490	26,737	25,441
Supplies					
7000-7520-531100	Office Supplies	1,334	1,501	1,117	1,500
7000-7520-531104	Supplies	-	-	1,500	1,500
7000-7520-531400	Subscriptions & Periodicals	632	756	1,050	1,050
7000-7520-531601	Office Equipment	2,074	-	1,000	1,000
7000-7520-531704	Citywide Promotions	3,574	11,924	14,387	20,000
	Supplies Totals	7,614	14,181	19,054	25,050
	Sub Department 7520 - Economic Development Totals	216,948	237,023	257,640	271,299
	Department 7000 - Planning & Development Totals	1,439,587	1,514,050	1,864,714	2,028,664
Department 9000 - Other Financing Uses					
Operating Transfers Out					
9000-611032	Transfer to Rogers Bridge Park	-	-	395,040	-
9000-611041	Transfer to Workers Comp 600	250,000	200,000	200,000	350,000
9000-611042	Transfer to Fund 700 DDA	664,978	3,031,054	129,545	36,640
9000-611044	Transfer to Fund 770 URA	1,029,120	1,027,654	1,950,609	1,027,847
9000-611050	Transfer to SPLOST Vehicles	6,595	103,840	90,347	-
9000-611055	Transfer to Davenport Road Extension	400,000	100,000	-	-
9000-611058	Transfer to Police Capital Projects	-	201,560	-	-
	Operating Transfers Out Totals	2,350,693	4,664,108	2,765,541	1,414,487
	Department 9000 - Other Financing Uses Totals	2,350,693	4,664,108	2,765,541	1,414,487
	Expense Total	$ 20,949,040	$ 23,625,443	$ 25,767,197	$ 27,228,289

V. SUPPLEMENTAL INFORMATION

Statistical Information

Glossary



2020 Population Estimates*	31,892
Median Household Income	$74,377
Persons in poverty	11%
Educational Attainment high school graduate or higher	92%
Persons without health insurance	16%
Median Housing Value	$254,200
Total Housing Units	11,195
Number of Companies**	5,621
Male Median Income	$53,238
Female Median Income	$41,156
Veterans	1,381
Households with a broadband internet subscription	90%
Unemployment Rate Duluth****	4%
Unemployment Rate GA***	4%

*Source: Vintage 2020 population estimate

**Source: 2012 Survey of Business Owners

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

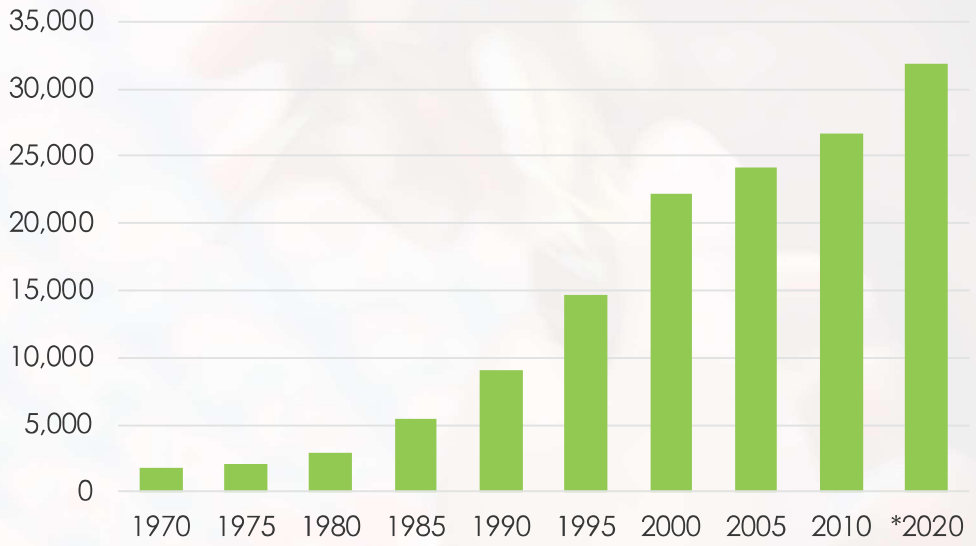
****Source: ycharts.com - July 2021

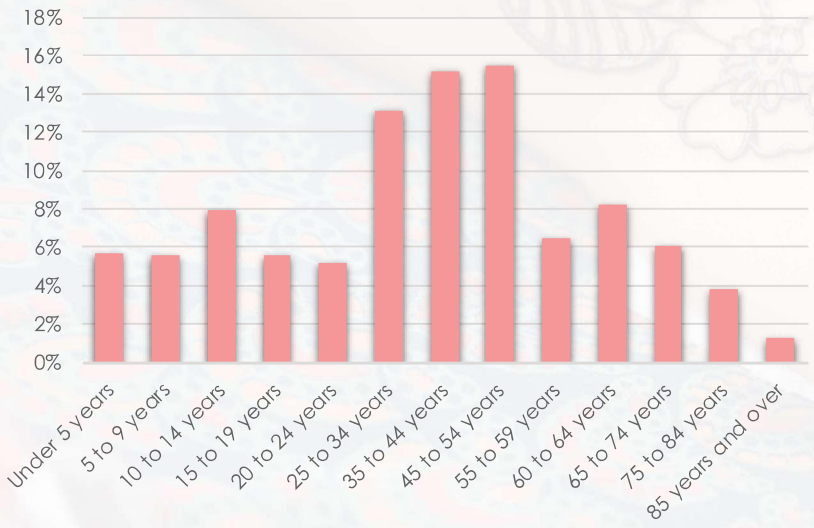


Population

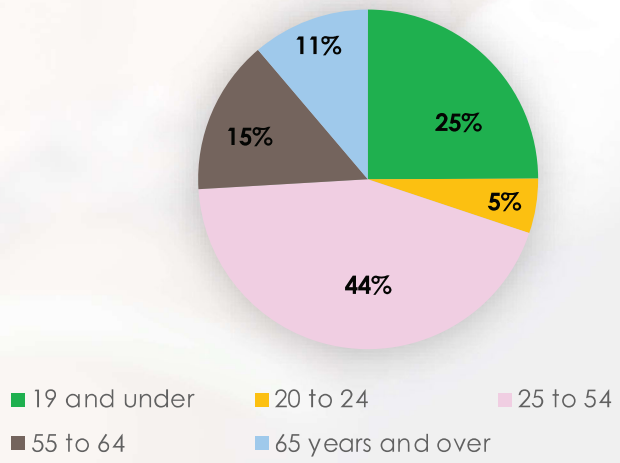
Year	Population	Percent Change
1970	1,810	
1975	2,133	18%
1980	2,956	39%
1985	5,448	84%
1990	9,029	66%
1995	14,605	62%
2000	22,122	51%
2005	24,180	9%
2010	26,688	10%
-1	31,892	19%

*Vintage 2020 Estimates





Population Distribution

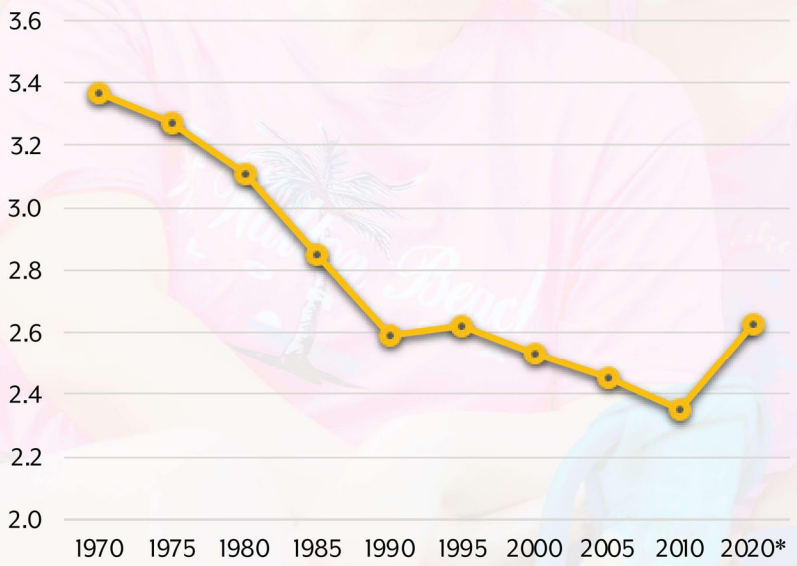


Year	Number of Households	Average Household Size
1970	537	3
1975	653	3
1980	951	3
1985	1,914	3
1990	3,486	3
1995	5,224	3
2000	9,151	3
2005	10,680	2
2010	11,313	2
2020*	11,195	3

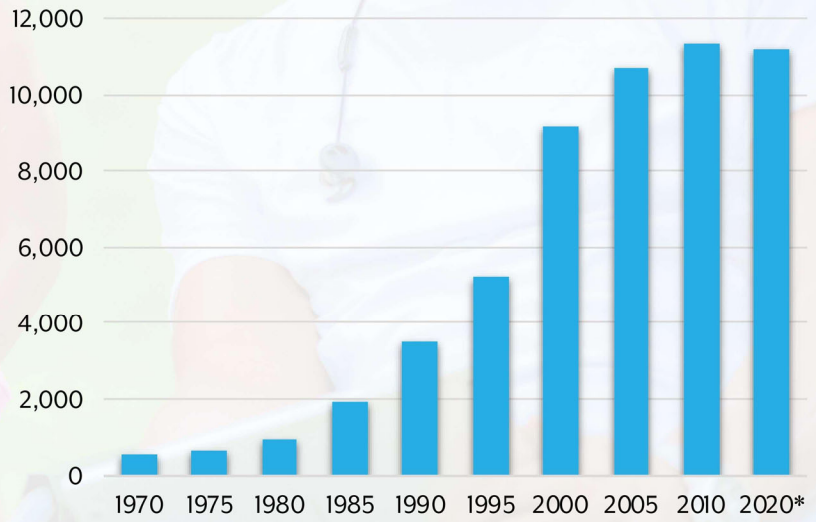


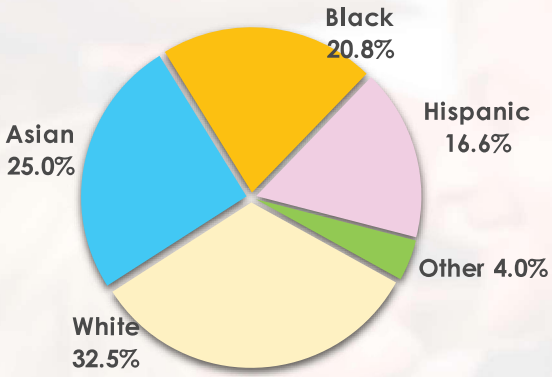
*20120 American Community Survey 5-Year Estimates

AVERAGE HOUSEHOLD SIZE



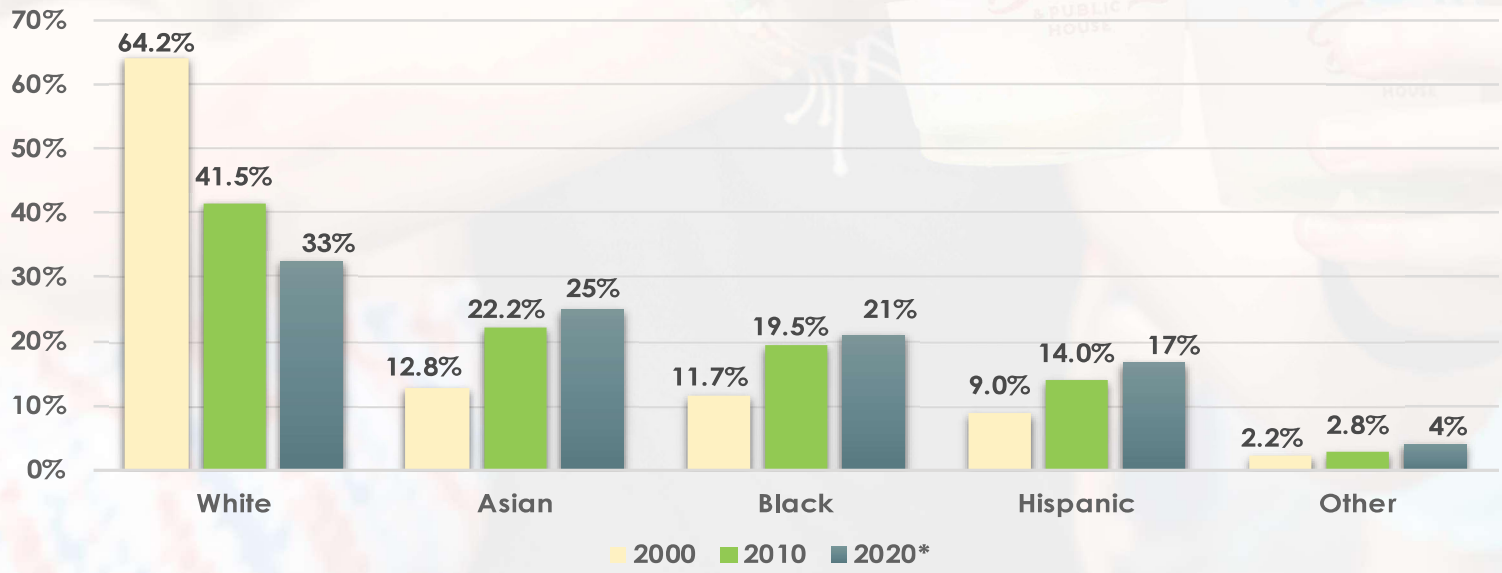
NUMBER OF HOUSEHOLDS



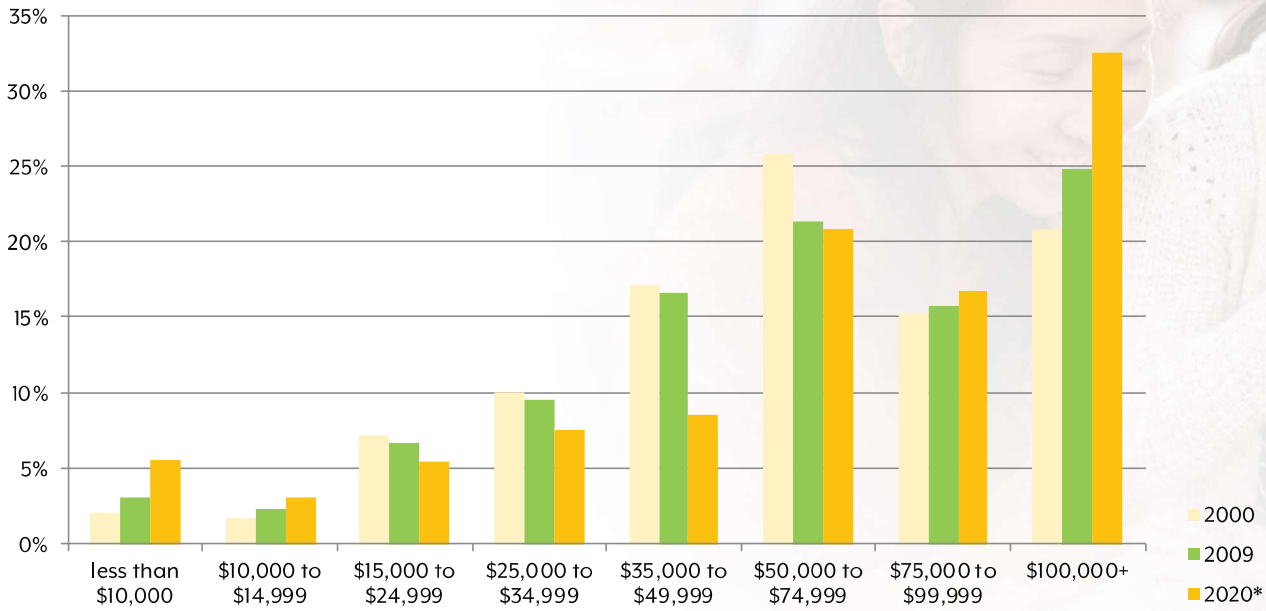


Group	2000	2010	2020*
White	64%	42%	33%
Asian	13%	22%	25%
Black	12%	20%	21%
Hispanic	9%	14%	17%
Other	2%	3%	4%

* 2020 American Community Survey 5-Year estimates from US Census Bureau



Income Range	2000	2009	2020*
less than $10,000	2%	3%	6%
$10,000 to $14,999	2%	2%	3%
$15,000 to $24,999	7%	7%	5%
$25,000 to $34,999	10%	10%	8%
$35,000 to $49,999	17%	17%	9%
$50,000 to $74,999	26%	21%	21%
$75,000 to $99,999	15%	16%	17%
$100,000+	21%	25%	33%



* 2020 American Community Survey 5-Year estimates from US Census Bureau

Top 10 Property Tax Payers

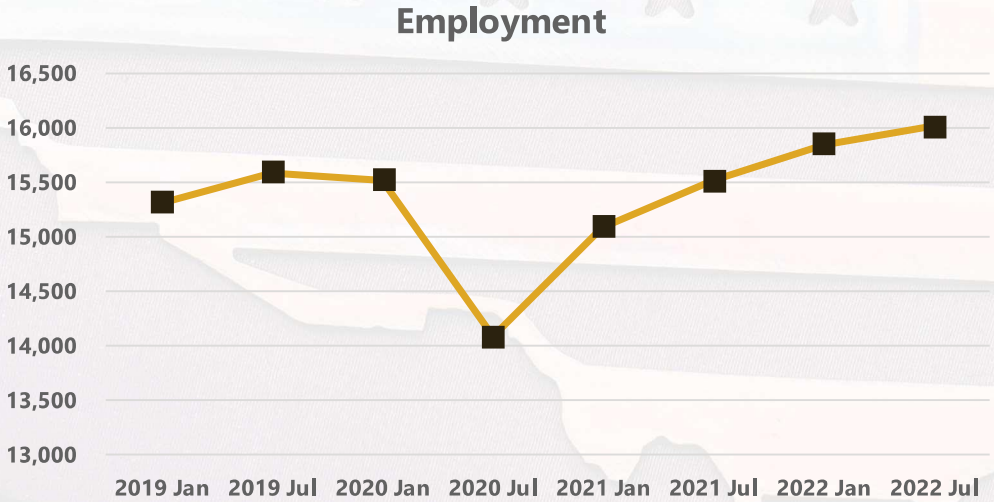
Owner	Taxes	FMV Value	Assessed Value	% Assessed Value
Berkeley Lake LL LLC	$219,722	$83,850,700	$33,540,280	2%
USPA District at Duluth LLC	218,613	83,427,420	33,370,968	2%
Sugarloaf Apartments Acquisition LLC	164,717	62,829,500	25,131,800	1%
Passco Estates DST	137,571	52,500,000	21,000,000	1%
SG Berkeley 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	Penalty & Interest Collected	Total Tax Collected	Outstaning Delinquent Taxes	% Delinquent Taxes Remaining
2003	$3,836,479.2	$3,836,448.3	100.0%	$27,415.1	$3,863,863.4	$30.9	0.0%
2004	$4,117,603.5	$4,117,572.6	100.0%	$31,601.4	$4,149,174.1	$30.9	0.0%
2005	$4,379,238.4	$4,379,207.5	100.0%	$35,201.8	$4,414,409.3	$30.9	0.0%
2006	$4,960,976.4	$4,960,466.2	100.0%	$37,721.5	$4,998,187.6	$510.2	0.0%
2007	$5,495,961.0	$5,492,589.6	99.9%	$48,061.9	$5,540,651.5	$3,371.4	0.1%
2008	$5,860,265.6	$5,857,943.5	100.0%	$70,506.2	$5,928,449.6	$2,322.1	0.0%
2009	$6,059,087.3	$6,049,965.8	99.8%	$71,110.4	$6,121,076.1	$9,121.6	0.2%
2010	$6,459,235.9	$6,258,176.7	96.9%	$93,138.8	$6,351,315.5	$201,059.2	3.1%
2011	$6,438,483.5	$6,279,651.1	97.5%	$62,161.9	$6,341,813.0	$158,832.4	2.5%
2012	$5,790,666.1	$5,639,467.2	97.4%	$50,244.7	$5,689,711.8	$151,198.9	2.6%
2013	$5,811,015.8	$5,721,655.3	98.5%	$30,022.5	$5,751,677.8	$89,360.4	1.5%
2014	$6,203,016.2	$6,203,016.2	100.0%	$17,140.9	$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%
2020	$10,638,525.4	$10,571,245.9	99.4%		$10,571,245.9	$67,279.5	0.6%

Source: City of Duluth Property Tax Office



Source: US Bureau of Labor Statistics

Year Month	Employment
2019 Jan	15,313
2019 Jul	15,594
2020 Jan	15,521
2020 Jul	14,087
2021 Jan	15,089
2021 Jul	15,514
2022 Jan	15,848
2022 Jul	16,016

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

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.

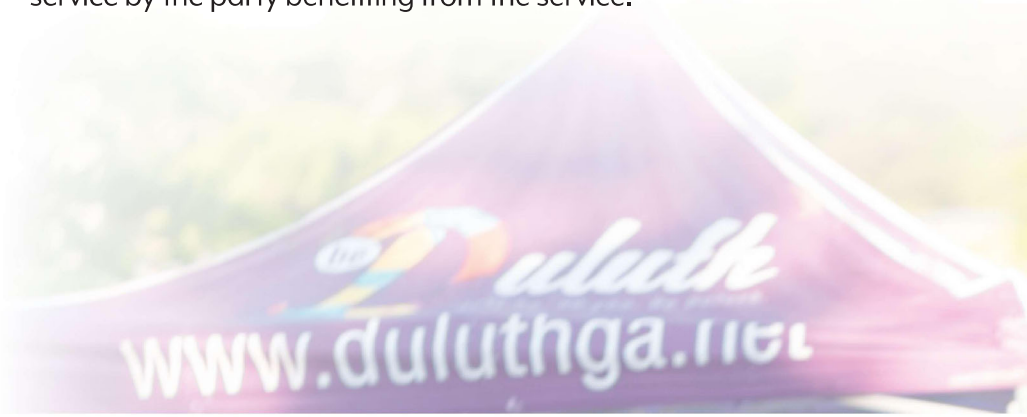
Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

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