# City of Duluth, GA
# FY 2024 Annual Budget



# TABLE OF CONTENTS


**Intro & Overview** . . . **5**
- City of Duluth, GA Annual Budget Book Fiscal Year 2024 . . . 6
- Governing Body . . . 7
- Organization Chart . . . 8
- GFOA Award . . . 10
- Budget Message . . . 12
- Authorized Personnel . . . 20
- History of City . . . 33
- Map of Duluth . . . 35
- Statement of Mission . . . 36
- Budget Process . . . 38
- Budget Glance . . . 41
- Demographics . . . 44

**Financial Policies** . . . **54**
- Financial Policy . . . 55

**Fund Summary** . . . **66**
- All Fund Summary . . . 67
- General Fund . . . 82
  - General Fund Revenues . . . 86
  - General Fund Expenditures . . . 103
- Public Art . . . 168
- Police Federal Drug Fund . . . 180
- Police State Drug Fund . . . 190
- Hotel Motel Tax Fund . . . 201
- Rental Motor Vehicle Tax Fund . . . 211
- Police Technology Fund . . . 221
- COPS Fundraiser/Donations . . . 231
- Stormwater Utility . . . 240
- Worker's Compensation . . . 256
- Health Reimbursement Account . . . 268
- Municipal Court Fund . . . 277
- Downtown Development Authority . . . 289
- Urban Redevelopment . . . 302

**Funding Sources** . . . **319**
- Taxes . . . 320
  - General Property Taxes . . . 326
  - Selective Sales & Use Taxes . . . 333
  - Business Taxes . . . 339
  - Penalties and Interest on Delinquent Taxes . . . 343
- Licenses and Permits . . . 346
  - Business Licenses . . . 350
  - Non-Business Licenses & Permits . . . 358
  - Regulatory Fees . . . 363

Intergovernmental ... 371
Charges for Service ... 377
Public Safety ... 381
General Government ... 385
Utilities/Enterprise ... 390
Cultural & Recreation ... 395
Other Charges for Services ... 401
Fines and Forfeitures ... 406
Investment Income ... 411
Contributions and Donations ... 415
Miscellaneous ... 419
Other Financing Sources ... 429
**Departments** ... **435**
Mayor & Council ... 436
City Manager/Finance ... 444
City Manager ... 453
Finance ... 461
City Clerk/Business Office ... 469
Clerk Administration ... 478
Business Office ... 487
Human Resources ... 495
Info. Technology ... 504
Custodial/Bldg. Maintenance ... 512
Municipal Court ... 519
Parks & Recreation ... 528
Economic Development & Marketing ... 538
Community Development & Engineering ... 550
Public Safety ... 560
Police Administration ... 569
Criminal Investigations Division ... 576
Police Uniform Division ... 584
Police Dispatch ... 591
Police Support Services ... 598
Public Works ... 606
General Government ... 616
General Govt & Red Clay Theatre ... 623
Boards & Committees ... 630
Other Financing Uses ... 636
**Financial Forecast** ... **641**
Financial Forecast ... 642
**Capital Improvements** ... **650**
Overview ... 651
5-Year Capital Improvements Program ... 653
CIPs ... 663
ST-32 Transportation and Infrastructure Improvements (320025) ... 664
CD-55 Davenport Road Extension (390003.0557) ... 665
CD-62 Water/Sewer Improvements on Buford Highway (320022) ... 666
CD-65 Pleasant Hill & Buford Highway Interchange (320034) ... 667
CD-67 Western Gwinnett Bikeway Phase III (320033) ... 668

CD-71 Main Street Multi-Use Trail (320036) ... 669
CD-73 Pine Needle Drive Improvements (320038) ... 670
CD-77 Landscape Medians (320014) ... 671
CD-78 W. L'ville-Pine Needle Pedestrain Improvements (320020) ... 672
PK-33 Rogers Bridge Park (320026) - TOTAL ... 673
PK-33 Rogers Bridge Park (320026) - COMPLETED ... 674
PK-33 Rogers Bridge Park (320026.6220.0009) - RESTROOM FACILITY ... 675
PK-33 Rogers Bridge Park (320026.6220.0014) - ROGERS BRIDGE REHABILITATION ... 676
PK-33 Rogers Bridge Park (320026.6220.0008) - PHASE II - PARKING/TRAILS ... 677
PK-34 WP Jones Park (320023-6220) - Erosion Control ... 678
PK-35 Bunten Road Park (320028-6130) - Pickleball Courts ... 679
PD-20 SPLOST Vehicles (320027) ... 680
PD-21 Police Capital Projects (320029) ... 681
CA-15 City Hall Building (320011) ... 682
URA-01 Thrive Parking Lot (770-4220) ... 683
URA-02 Davenport Road Extension (770-4221) ... 684
URA-03 Synthetic Turf Plaza (770-6180) ... 685
URA-04 Downtown Drainagne & Road Improvements (770-4220) ... 686
TAD-01 Library Streetscaping ... 687
URA-05 Train Viewing Platform ... 688
URA-06 Property Acquisition ... 689
**Debt** ... **690**
Government-wide Debt ... 691
Debt by Type Overview ... 693
**Appendix** ... **698**
Glossary ... 699

# INTRO & OVERVIEW


ANNUAL BUDGET
DULUTH, GA
JULY 1, 2023 · JUNE 30, 2024
for the fiscal year
2024
Mayor Nancy Harris

# Mayor & Council



**Nancy Harris**
*Mayor*



**Lamar Doss**
*Councilmember*



**Manfred Graedar**
*Councilmember*



**Jamin Harkness**
*Councilmember*



**Marline Thomas**
*Councilmember*



**Greg Whitlock**
*Mayor Pro tem*
*Councilmember*

# Management



**James Riker**
*City Manager*



**Teresa Lynn**
*Assistant City Manager/City Clerk*



**Ken Sakmar**
*Assistant City Manager/*
*Finance & Redevelopment Director*



**Charles L. Barrett III**
*Judge*



**Jacquelyn Carruth**
*Police Chief*



**Audrey Turner**
*Public Works Director*



**Kathy Marelle**
*Parks & Recreation Director*

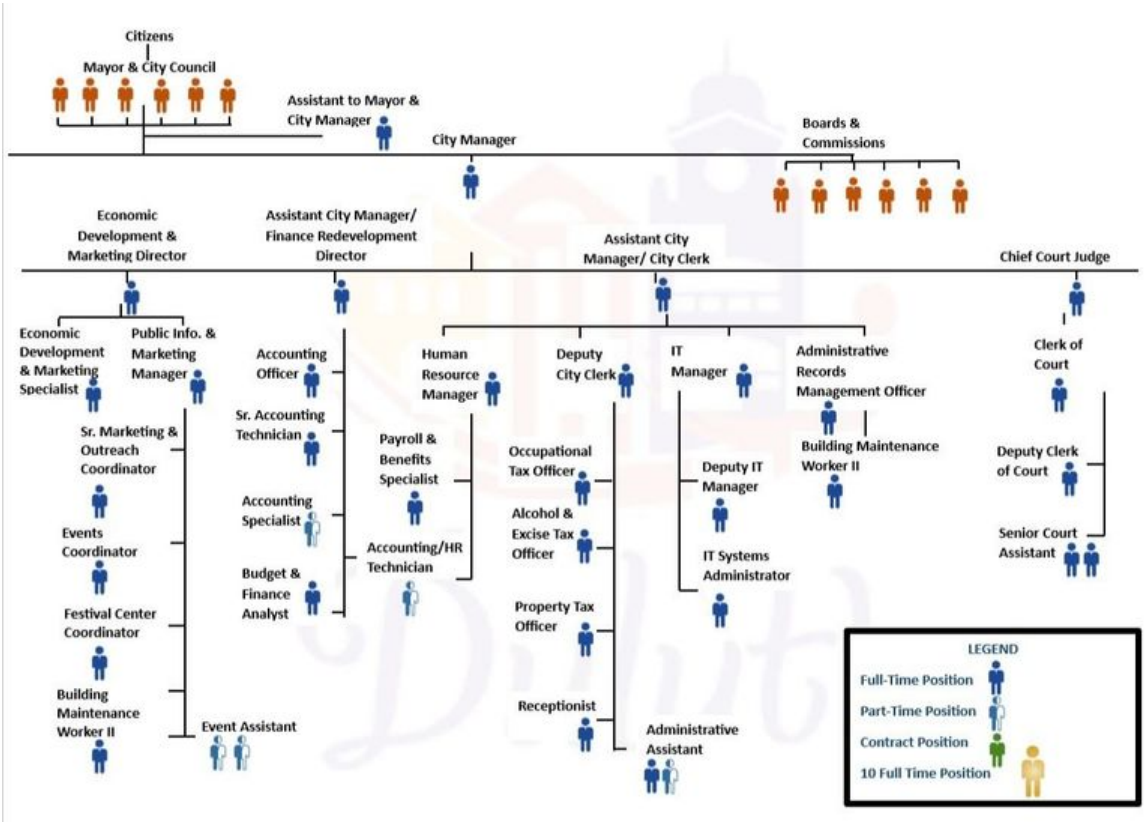


**Christopher McGahee**
*Economic Development & Marketing Director*

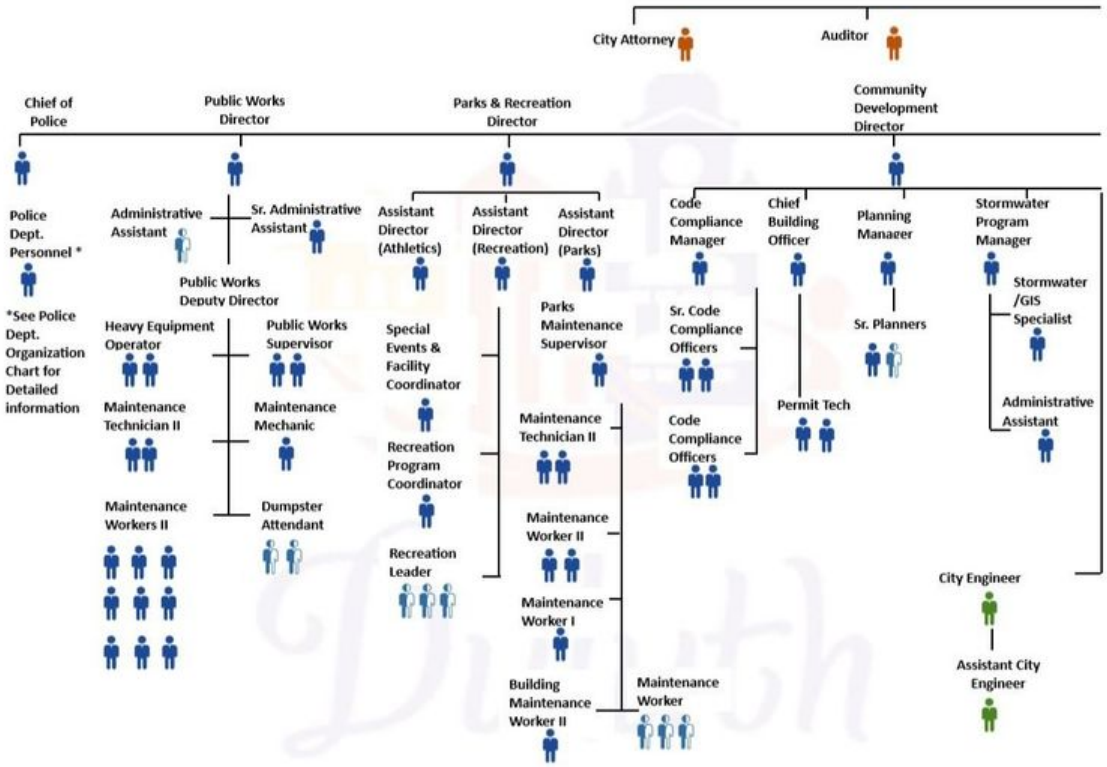


**Marjorie Pozin**
*Community Development Director*

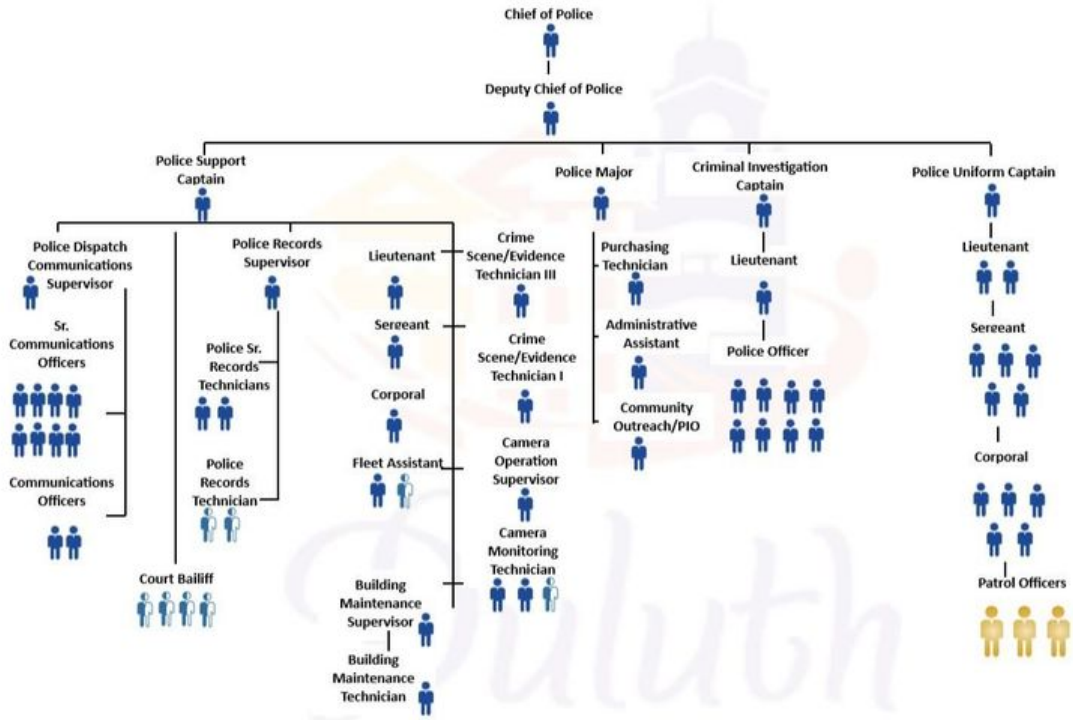
# Organization Chart I



# Organization Chart II




# Organization Chart III



# Distinguished Budget Presentation Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget Presentation Award*

PRESENTED TO

**City of Duluth**
**Georgia**

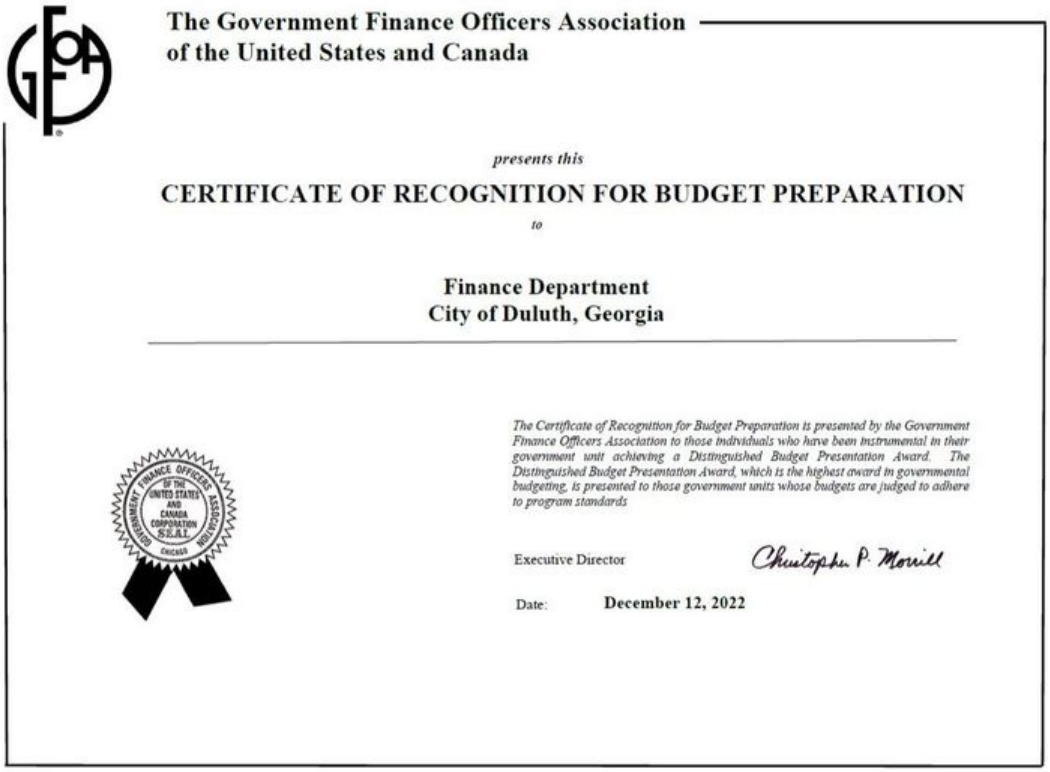
For the Fiscal Year Beginning

**July 01, 2022**

Christopher P. Morrill

**Executive Director**

# Certificate of Recognition for Budget Preparation



The Government Finance Officers Association
of the United States and Canada

*presents this*

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

*to*

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 12, 2022

# Budget Message



## FISCAL YEAR 2024 BUDGET MESSAGE

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

It is my privilege to present the City of Duluth's Fiscal Year 2024 Annual Operating and Capital Budget. I think it is fair to say the City is a vibrant community for both the young and not so young that strives to embrace a diverse culture. The City provides high quality services, which in turn leads to a high quality of life for residents. Duluth has emerged from the uncertain events of the recent past in a strong financial position, ready to continue to move the City forward in a positive direction for its residents and business and to meet the challenges along the way. This budget will allow staff to advance the goals and objectives set by the Mayor and Council.

This year's Adopted General Fund Budget proposes the City will need to use some of its prior year's reserves (i.e. Savings) to balance its budget to the amount of $809,872. It is not uncommon for the City's budget to show the use of prior year's reserves to balance the budget. This has been the case for 9 of the last 10 years. However, it should be noted that although the adopted budget shows the use of reserves to balance the budget, in practice the City has not used reserves for this reason since FY 2017. Part of the reason for this is the City's practice of budgeting revenue conservatively and expenditures without discounting, which likely means little or no prior year's reserves will be needed to balance the budget. Should it be necessary to use reserves, the City currently maintains prior year's reserves, i.e. savings of over 40% of its budgeted expenditures of $29,480,215 that can be used for this purpose.

The population of the City of Duluth was projected to be just over 32,000 as of July 2022, according to the United States Census Bureau and all indications are this growth will continue for the next several years, as more people choose to call Duluth home. In fact, the Atlanta Regional Commission projects the population of Gwinnett County, which is home to Duluth, will grow by over 65% from 2015 to 2050, when it is expected to reach 1,484,700. For the City this expected growth in population creates both opportunities and challenges. Additional residents mean more business, which in turn leads to more economic activity and ultimately more revenue for the City. On the flip side, more residents and businesses create additional demand for services the City is expected to provide. This will ultimately require additional staff in various departments and resources necessary to provide these services.

Increases in population will create demand for all types of housing to accommodate new residents who choose to call this city their home. In fact, a significant amount of single family and multi-family development is currently under way or is about to be started. In terms of single-family residential development, Encore, one of the largest developments in the city, is about 65% complete. It's a collection of six distinct villages consisting of 464 townhomes and single-family homes with extensive amenities. Another residential development, Evanshire, a gated 66-unit single family and 74 townhome community is pulling permits and has begun construction. The same is true for Sherwood II, a 34-unit townhome community, located just outside of downtown. Staff expect construction will be completed sometime in late Spring. In addition, Riversong, a 51-unit townhome community located along Rodgers Bridge Road, completed installation of public roads and utilities and has just begun construction.

In regard to multi-family development, SODO Duluth, located on Buford Highway next to the Duluth Police Department, is a gated 253-unit apartment community consisting of studio, one- and two-bedroom apartments with extensive amenities. The project consists of three independent buildings wrapping around the perimeter of the property. A fourth building along the rear perimeter of the property, with parking in the center. To date, all apartment buildings have been permitted and residents are currently moving in. Final construction should be completed soon. A second development, Marlowe Duluth, has just completed the land acquisition phase and will soon move into the demolition phase. This is a 499-unit multi-family rental development on 14 acres along Buford Highway just outside of the immediate downtown. The development will include a five-story building consisting of 341 units and a second four-story building consisting of

94 units. Both buildings will offer studio, one, two and three-bedroom units. The interior of the property will contain 64 three-story townhomes with two- and three-bedroom options. An extensive amenity package is planned as part of the development.

Also noteworthy are several ongoing commercial developments in downtown and the surrounding area. The first, Grow, LLC, is a 30,000 square foot co-working office space development adjacent to the new Duluth branch of the Gwinnett County Public Library System. The exterior of the building is near completion and work will next move to the interior, with completion in the next 6 to 9 months. A second co-working office space development is under construction downtown. COhatch Duluth is a 11,000 square foot work and social space in the old United Tool building at the corner of Buford Highway and Duluth Highway. It will feature private offices, coworking areas, meeting, and event space, along with 3,000 square-feet of outdoor gathering space. Construction began in April 2023, with an anticipated opening of early 2024. LR Burger is a 416-square restaurant recently opened for business. The restaurant is located on Main Street adjacent to the Town Green on one side and the City's recently opened all weather synthetic turf activity area on the other. The City is currently in the early design phase of a train viewing platform which will be located in downtown adjacent to the railroad tracks, across from City Hall on Main Street. This will provide a safe and convenient way for train enthusiasts and visitors to watch the many trains passing through Duluth each day.

It is easy to see how much the City of Duluth has changed in the past several years and, based on current development, the city is likely to continue changing for many years to come. It is safe to say this change will have a direct impact on the services the city will need to provide to the residents and the resources available to fund those services. Some of the direct impacts on revenue sources include property taxes from new homes, multi-family developments and businesses. Occupational taxes from new and existing business. Excise taxes on the sale of alcoholic beverages purchased by restaurants and convenience stores and on liquor for the drink purchased in the restaurants. Recreation fees from residents who participate in the many classes and activities offered by the City's Parks and Recreation Department. There will also be impacts to indirect revenues based on population increases and economic activity, including motor vehicle Title Ad Valorem taxes, franchise taxes, transfer taxes and insurance premium taxes, just to name a few. As mentioned earlier, new residents and businesses will require the city to provide additional services or to expand the services currently being offered. Additional residents and activity will also require additional maintenance and upkeep of the City's infrastructure, including the resurfacing of roads and City-owned equipment and property due to additional use and activity. The majority of the revenue to support and expenses incurred for these additional services and maintenance costs will be provided through the City's main operating fund, known as the General Fund. The General Fund accounts for the City's operating revenues and the operating budgets for all City departments, including the maintenance of buildings, property and equipment.

Overall General Fund revenues are projected to increase by $1,327,656 from the FY23 adopted budget. General Fund expenditures are projected to increase $2,251,925 from the FY23 adopted budget. Many of the budgeted FY24 General Fund revenue sources are projected to increase from the prior year, with a few categories worth noting. General Property Taxes are projected to increase by 12%, Motor Vehicle Title Ad Valorem Taxes (TAVT) are projected to increase by 24%, Insurance Premium Taxes are projected to increase by 23%, Building Plan Permit Fees are projected to increase by 19%, and Income from Investments are projected to increase by 518%. These revenue sources represent 69% of the total budget revenues. On the expenditure side of the equation, increases in the following account classifications are worth noting. The City's largest expenditure category, Salaries & Wages, increased by 5% from the prior year. Employee Benefits increased by 2.6% from the prior year. Purchase Property Services, which is a service performed by people other than government employees, increased by 16.4% from the prior year. Other Purchase Services, which are expenditures for services that are not professional or technical in nature or property services, increased by 43.5% from the prior year. Finally, supplies, which are items consumed or that deteriorate through use, increased by 11.8% from the prior year. These changes will be discussed in further detail later in this budget message. As you can see from the table below, the City once again projects using Fund Balance or "savings" to balance its budget.

| | FY24 Adopted | FY23 Adopted | FY22 Adopted |
|---|---|---|---|
| Revenues | $ 28,670,343 | $ 27,342,687 | $ 22,905,347 |
| Expenditures | 29,480,215 | 27,228,289 | 23,719,728 |
| Change in Fund Balance | $ (809,872) | $ 114,398 | $ (814,381) |

It should be noted that, historically, the City has shown the use of fund balance to balance its budget, which is largely due to the budgeting philosophy of the City to be conservative in budgeting revenues and not discounting expenditures. Over the past 11 years, the city has continuously reduced its reliance on reserves to balance its budget. In fact, the FY 2014

adopted budget showed the use of over $4 million in reserves to balance, but that amount has been significantly reduced over the years to the more sustainable amounts shown in the above table. Based on the City's budgeting philosophy, and the fact the City's budget figures are at best an estimate of future results based on historical performance and presently known facts, it can be argued that an adopted budget with a projected use of reserves or fund balance of 5% or less of expenditures is technically a balanced budget. That would mean the adopted budgets for the last 3 years have been balanced. Two main factors, among others, can be pointed to as significant in allowing the City to reduce its reliance on reserves to balance its budget. First is the efforts of the council and staff to control the growth of expenses. Second and more significant is the City's efforts to create an environment where residents 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 $16,291,531 in FY 2014, to $28,670,343 in FY 2024, an amazing 76% increase in revenues over 10 years. The growth in budgeted revenue and controlled expenditures has translated into tangible increases in the City's actual audited financial results. Audited financial results show the City's actual revenues have exceeded expenditures for the last 5 fiscal years. This is partially illustrated in the following table. *Note the FY23 results are, as of now, unaudited.*

| | FY23 Unaudited | FY22 Actual | FY21 Actual |
|---|---|---|---|
| Revenues | $ 28,226,698 | $ 24,831,407 | $ 28,364,561 |
| Expenditures | 24,979,769 | 22,440,305 | 23,714,895 |
| Change in Fund Balance | $ 3,246,929 | $ 2,391,102 | $ 4,649,666 |

The City's largest revenue source, property tax collections is based on Duluth's tax digest and the adopted millage rate. Property Tax revenue is budgeted to increase by over $1,450,000 from the FY23 budget of $12,700,000 which can be attributed to several factors, the most significant include, digest growth due to development throughout the City and the reassessment of existing residential and commercial properties. It should be noted that 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 to increase by $267,000 from the FY23 budget of $1,151,000. This increase is due to recent revenue history and the overall market increase in the price of new and used vehicles.

Insurance Premium Tax revenue, which is a tax levied on insurance companies doing business in Georgia. The tax is 1% of the gross premiums for life insurance and 2.5% of the gross premium for all other insurance policies and is distributed annually by the Georgia Insurance Commissioner based on population. This revenue source is expected to increase by $500,000 from the FY23 budget of $2,200,000. This increase is based on recent revenue history and the increase in Duluth's population.

Building Plan Review revenue for both residential and commercial construction is expected to increase by $157,423 from the FY23 budget of $856,772. This increase is mainly due to new construction of residential homes and multi-family developments.

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 $58,000 from the FY23 budget of $763,000, due to recent revenue history and new restaurant openings. A related tax, alcohol licenses and permits are expected to increase by $27,650 from the FY23 budget of $330,300 for much the same reason.

Photo Enforcement revenue derived from the placement of speed detection equipment in school zones located in the City, is expected to decrease by $290,000 from the FY23 budget of $910,000. This decrease is due to increased awareness of drivers to the enforce of speeding in school zones and recent revenue history.

Interest income revenue is derived from the deposit of City funds in local banking institutions. This would include various checking accounts, certificates for deposit, and money market accounts. Revenue for this source is expected to increase by $409,000 from the FY23 budget of $79,000. This increase is due to steady increases in the federal funds interest rate by the Federal Reserve.

Overall, FY24 General Fund expenditures are projected to be $29,480,215, which is an 8.2% increase from the FY23 adopted budget of $27,228,289.

**General Fund Highlights**

- FY24 General Fund budgeted expenditures are projected to increase by $724,874 over the FY 2023 amended expenditures, due to annual salary and benefit increases, the purchase of new accounting software, one-time vehicle purchases in the prior year's budget, and a decrease in operating transfers to other funds.
- The property tax millage rate remains the same as the prior year at 6.551 mills.
- FY24 General Fund budgeted revenues are projected to increase by $1,327,656 over FY 2023 amended revenue. This increase is mainly due to general property taxes, insurance premium revenue, and interest income.
- The City's medical insurance increased by 3.06% or $65,620 and dental insurance increased by 2.92% or $3,755. Life & disability insurance was not up for renewal, due to rates being guaranteed until June 2024. These increases were less than what was anticipated.
- Budgeted expenditures include a 4% cost of living adjustment for full-time and permanent part-time employees to take effect at the beginning of the budget year.
- The proposed budget includes the following changes in staffing: 1) Staff request a full-time Parks and Recreation Maintenance Worker II position for Rogers Bridge Park. 2) Full-time Camera Monitor position in the Police Department Support Services Division, 3) Part-time Administrative Assistant position in the City Clerk's Office, 4) Police Department converting a full-time Uniform Police Officer position to a part-time Fleet Maintenance position.
- The budget includes $74,000 in technology upgrade for password management, 2 factor authentication and a cybersecurity preparedness program.
- Budget funds for $600,000 for new financial accounting software. Staff anticipate issuing a Request for Proposal in late 2023 and awarding a contract in early 2024.
- Budget includes $250,000 for anticipated maintenance and repairs to both City Hall and the Public Safety building due to their age.
- At $14,150,000 and representing approximately 49% of the City's overall budgeted revenues, property taxes are the largest revenue source.
- At $11,375,356 and representing approximately 39% of the City's overall budgeted expenditures, police services are the City's largest expenditure category.

**Budget Accomplishments**

- After an over 1 year ramp up period for the vendor, Republic Services, the City will implement a new solid waste program. The current program that requires the purchase of special garbage bags will be replaced by a curbside cart system. One cart for solid waste and one for recycling.
- Installed electric charging stations in the City public parking deck and police department parking lot. The Police department has begun purchasing electric cars for detectives.
- Increase the minimum starting hourly pay to $20 per hour for all full-time and permanent part-time employees. New hires will start at no less than $20 per hour.
- Increased Pavement Condition Index (PCI) rating from 62 in 2021 to 65 in 2023, due to resurfacing and pavement preservation techniques.
- Treated 18 streets across 9 subdivisions with High Density Mineral Bond to extend the life of the pavement.
- Increase the budget for landscaping services and tree care program funding by $46,000 to care for city maintained landscaping and trees.
- Increased city-wide staff training and travel by $45,075 due to new staff members and more staff attending in-person training and conferences.
- Resurfaced 1.65 miles of city streets at a cost of over $2,700,000 and applying crack seal to a total of 59 streets.
- Repaired the cement grouting around the inlayed brick in the Town Green Park area.
- The Food Truck Friday season is shortened to run from late May to early August.
- The overall events budget increased by $65,000 to accommodate programming for the new synthetic lawn during fall and winter.

**Strategic Goals and Strategies**

The City of Duluth's FY24 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 budget 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 sewer lines in the Pinecrest Circle and

Hall Circle areas adjacent to downtown is currently completing the last of the permanent and temporary property easement acquisitions. The City continues to work with Gwinnett County Water Resources to finalize design for the new system. It is expected the County will award the construction contract sometime in early 2024. 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) expired in March of 2023. The new voter approved 2023 SPLOST collection began April 1, 2023. Based on the City's SPLOST funding categories including transportation (roads and streets), parking facilities, public safety facilities and equipment, sewer projects, recreational facilities and equipment, administrative facilities, and cultural facilities, staff is working to develop a detailed list of tentative projects 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 in 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. One aspect of the program is the Annual Community Clean-Up Day sponsored by the City which takes place on a Saturday in June. The program allows residents the opportunity to dispose of paint, chemicals, tire, electronics, shred documents, furniture, and appliances. Another aspect is property maintenance and code enforcement. The City currently employes 5 full-time code enforcement officers charged with monitoring both commercial and residential properties. Recently the City's Public Works Department purchased the equipment for a mobile pressure washer and has dedicated a staff member to maintain City-owned properties. An additional aspect of the program is the maintenance of City landscaping and medians along various stretches of road through the City. Some of the maintenance is performed by the City's Public Works Department, with other aspects done by an outside contractor. The budget for landscaping was increased by $71,847 in FY24 due to additional areas are added.
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. Over the years, based on staff recommendations, council has approved ordinances to increase the annual ERU fee, which is currently $75 for all attached single family residential dwellings and $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. Each year, staff inspects 20% of the overall stormwater structural pipes, inlets, and junction boxes through close circuit television video or visual inspection and reports to the council the results of these inspections and the status of ongoing and future repairs and the ability of the stormwater fees to support the necessary repairs. Based on this year's report and the overall assessment of the ability of the Stormwater Utility Fund to fund the repairs, the Council in August 2023, authorized the one-time transfer of $1,500,000 from the General Fund to the Stormwater Utility Fund. It is anticipated this funding will allow staff to address some of the backlog of stormwater repair projects.
4. **Staff Retention and Recruitment:** Like many local governments across the county and in the Southeast, the City of Duluth has and continues to spend considerable time and effort focusing on how to retain its current staff and recruit new staff during a time of low unemployment and wage inflation. The country and the Atlanta area have experienced historically low unemployment for much of the past 2 years. The current national average is 3.9%. However, Gwinnett County, which includes the City of Duluth, is below that average at 3.4%. Like many other governments and businesses across the county, these numbers and overall economic conditions are certainly having an impact on the City's efforts regarding staffing. Measures that have been undertaken or are under consideration include 1) Raising the starting hourly pay for all full-time and permanent part-time employees to no less than $20 per hour. This would apply to all new hires going forward. 2) In September 2022, the City hired an outside consulting firm to do a comprehensive pay study. The firm reviewed employee job descriptions and duties to determine appropriate pay classifications based on other employees who perform similar duties and what other governments paid their employees to perform similar duties. The study offered several options to deal with employee compensation and pay compression. However, due to the time needed to conduct the study and evaluate the results, staff was unable to implement the findings in the current budget. 3) A 5% pay increase for all sworn police officers, which would be in addition to the 4% cost of living increase received by all employees. This action was the result of a pay study of other police jurisdictions in our area. 4) A monthly housing stipend of $650 for all sworn police officers who live within the city limits of Duluth. This policy is designed to encourage current offices to continue and new hires to consider living in the city limits. 5) The Police Department is considering establishing a Public Safety Ambassador Program. When implemented, the program would allow ambassadors to assist uniform officers by handling non-dangerous calls, such as traffic control at special events, managing road closures, community outreach programs, vacation house checks, etc. Implementation would involve taking 2 uniform officer positions and reclassifying them as ambassadors.

5. **Tax Allocation District (TAD):** This district consists of a geographically connected set of approximately 150 properties in downtown. Revenue in the fund is generated based on the assessed value of TAD 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 from both the City's and Gwinnett County's pledged tax increment. Development related increase in TAD revenues include SODO, a multi-family development of residential housing which recently received their final certificate of occupancy and has residents currently moving in. Another development is Marlowe, a 499-unit multi-family development along Buford Highway in downtown. The development will consist of a studio, one- and two-bedroom unit along with 64 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. These projects will generate significant tax increment for the TAD fund. 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, a recently completed paver lot plaza synthetic turf area, Thrive public parking, a train viewing platform and strategic land acquisition along Buford Highway for future redevelopment. It is anticipated overall development within the TAD district will generate sufficient revenue to fund the semi-annual payments on the Series 2021 bond.

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 is ongoing and will continue to take several years to fully implement.

### Short Term Influences and Priorities

As was mentioned earlier, the City of Duluth's FY24 budget seeks to continue to move forward the goals set by the Mayor and Council and to build upon the new goals that have been established. It is to create a city that is welcoming to all, has neat and well-maintained neighborhoods, streets and sidewalks, allows business to prosper, has a vibrant and entertaining downtown, and above all is safe. To maintain and improve these standards, the city will need to continue to invest in the priorities mentioned above. 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 FY24 budget, the following factors, not all addressed in this budget, have influenced the overall direction of the budget.

1. Currently working on 2 studies. 1) Structural Asset Inventory to assess the condition of City maintained culverts, bridges, and retaining walls. 2) ADA Sidewalk Improvement Plan to determine how to make City sidewalks more ADA compliant. Will need to develop a funding strategy based on the study recommendations.
2. The city self-insures for workers' compensation claims by self-funding small claims and purchasing an insurance policy to cover larges claims. A single large claim resulted in the Worker Compensation Fund payout $650,000. Staff will need to consider budgeting additional funds to transfer into Workers Compensation Fund.
3. Upgrade the police department's camera room to a real-time crime center which will allow the police to be more proactive in apprehending suspects and investigating incidents.
4. Prepare for the upcoming November City Council elections by implementing new elections laws and procedures. Working with Gwinnett County to secure necessary voting equipment for early voting and election day.
5. The mayor has decided not to seek re-election. Staff will need to assist with the transition by briefing the new mayor and council member(s) on current initiatives the City is working on, short- and long-term financial plans, and anticipated upcoming projects.
6. Develop a marketing campaign to communicate the changes in the City's solid waste management program for residential garbage collection changes in May 2024.
7. Analyze budget impact of current year's budget reduction of $290,000 in School Zone Photo Enforcement. Develop future budget plan should this revenue source, currently budget at $620,000 be reduced or eliminated based on action by the Georgia General Assembly.
8. Prepare for additional staffing needs at Rogers Bridge Park due to the opening of the bridge over the Chattahoochee River and the Phase II park expansion, which includes 2 new parking lots, walking trails and pavilion.

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 considered in future budgets.

### Other Funds and Activities

Stormwater Utility Fund – The second largest fund the City operates 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 billed on property tax bills. The FY24 budgeted revenue for this fund is $1,698,600, which represents a slight decrease of $25 from the FY23 amended revenues of $1,698,625. The FY24 budgeted expenditures for this fund are $1,561,280 compared to FY23 amended expenditures of $1,891,911. This decrease of $330,631 is due to a mid-year budget adjustment to carryforward prior year reserves of $360,917 into the FY 23 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 fund balance equal to or great than 25% of the budgeted revenues. Council approve in August 2024 a one-time transfer of $1,500,000 from the General Fund to Stormwater Utility Fund to provide the fund with the needed resources to deal with a growing list of repair projects.

Workers Compensation Fund – 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; 1) an annual transfer of $200,000 from the General Fund and 2) interest earned on excess funds that are invested until needed. An insurance policy is purchased each year to cover any claims that exceed stated limits thus limiting the City's maximum exposure. The City seeks to maintain a cash balance of approximately $1 million in the fund. However, due to a large claim the fund incurred, its cash balance at the beginning of FY 2024 was only $407,337. Once this large claim is turned over to a third party and the City is no longer involved, staff will develop a funding strategy to restore the cash balance in the fund to the desired $1 million level.

Public Art Fund – Funds various art works including permanent and temporary art pieces and murals. The FY24 budget includes a one-time transfer of $35,000 to this fund from the General Fund. The Public Art Committee will meet to discuss future projects.

American Rescue Plan Act 2021 – This fund received $11,052.349.50 in funding from the federal government to fund government-defined projects. Duluth is using these funds to construct sanitary sewer lines in the Hall Circle, Hill and Pinecrest communities. FY23 fund expenditures for professional service and land totaled $1,440,502.11. The staff is working with Gwinnett County to finalize design plans. Project construction contract should be awarded sometime in early 2024.

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. Budgeted fund revenue increased by $58,056 from the prior year mainly due to increased occupancy at our downtown hotel. FY24 budgeted expenditures total $235,200.

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 total $65,000.

Police Technology Fund – Revenue is derived from a fee assessed on all fines paid through the Duluth Municipal Court. FY24 budgeted expenditures of $50,000 will support various police equipment needs.

Tax Allocation District Fund – Revenue is derived from taxes paid on property located in the district when the assessed value is above the frozen value of the property. Funds are used for redevelopment activities. FY24 budgeted expenditures total $1,607,583.

**Conclusion**

I believe the City of Duluth is in a strong financial position, which has allowed the Mayor and Council to provide an environment that resident desire, business can grow and thrive and is welcoming to all visitors. This year's budget seeks to build on the solid foundation that has been established over the past decade and to continue to develop the Duluth standard that seeks to create a vibrant, safe and diverse City that is forward thinking with leadership and staff who can meet current challenges and continue to seek out opportunities to move forward the long-range goals and vision established by the Council. The council and staff 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 goes beyond the level most citizens have come to expect from their government. The Mayor and Council are committed to the long-range vision articulated in this budget and look forward to what the future holds for the citizens of Duluth.

I wish to thank the Mayor and Council for providing the 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

# Authorized Personnel

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | | 1 | |
| Finance Manager | 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 | | 1 | |
| Financial Assistant | | 1 | | | | | | | | |
| Total Finance: | 3.5 | 2 | 4.5 | 1 | 4.5 | 1 | 4.5 | 1 | 4.5 | 1 |

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time |
| **Clerk Administration** | | | | | | | | | | |
| Assistant City Manager/City Clerk | 1 | | 1 | | 1 | | 1 | | 1 | |
| Deputy City Clerk | 1 | | 1 | | 1 | | 1 | | 1 | |
| Administrative Records Supervisor | 1 | | | | | | | | | |
| Administrative Records Management Officer | | | 1 | | 1 | | 1 | | 1 | |
| Administrative Assistant (1) | 1 | | | | | | 1 | | | 1 |
| Special Projects Coordinator (1) | | | 1 | | 1 | | | | 0 | |
| Total Clerk Administration: | 4 | 0 | 4 | 0 | 4 | 0 | 4 | 0 | 3 | 1 |
| **Business Office** | | | | | | | | | | |
| Property Tax Officer | 1 | | 1 | | 1 | | 1 | | 1 | |
| Occupational Tax Officer | 1 | | 1 | | 1 | | 1 | | 1 | |
| Alcohol/Excise Tax Officer | 1 | | 1 | | 1 | | 1 | | 1 | |
| Receptionist | | | | | 1 | | 1 | | 1 | |
| Administrative Assistant | 1 | | 1 | | | | | | 1 | |
| Total Business Office: | 4 | 0 | 4 | 0 | 4 | 0 | 4 | 0 | 5 | 0 |

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | | 1 | |
| Information Technology Technician (3) | 1 | | 1 | | 1 | | | | | |
| Total Information Technology: | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 |

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time |
| **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 | | 2 | |
| Lead Court Assistant | 1 | | 1 | | | | | | | |
| Administrative Assistant | 1 | | 1 | | 1 | | 1 | | 0 | |
| Court Cashier | 1 | | 1 | | 1 | | 1 | | 0 | |
| Court Assistant (4)(5) | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 1 | 2 | 1 |
| Total Municipal Court: | 8 | 2 | 8 | 2 | 8 | 2 | 8 | 1 | 7 | 1 |

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time |
| **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 | | 1 | |
| Athletic & Tennis Coordinator (6) | 1 | | 1 | | 1 | | | | | |
| 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 | | 1 | | 2 | |
| Maintenance Worker I (8) | 1 | | 1 | | 2 | | 1 | | 1 | |
| Maintenance Worker II (7)(8)(9) | | | | | | | 3 | | 2 | |
| Building Maintenance Worker II (3) | | | 1 | | 1 | | 1 | | 1 | |
| Building Custodian | 1 | | 1 | | | | | | | |
| Recreation Program Coordinator | | | 1 | | 1 | | 1 | | 1 | |

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time |
| Recreation Leader | | 7 | | 3 | | 3 | | 3 | | 3 |
| Parks Office Assistant | 1 | 1 | | | | | | | | |
| Park Maintenance Worker | | 1 | | 3 | | 3 | | 3 | | 3 |
| Total Parks and Recreation: | 11 | 9 | 12 | 6 | 12 | 6 | 13 | 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 | | 4 | | 4 | | 9 | | 9 | |
| Maintenance Worker I (10) | 1 | | 1 | | 2 | | | | | |
| Maintenance Technician I (11) | | | 1 | | 1 | | | | | |
| Maintenance Technician II | 2 | | 2 | | 2 | | 2 | | 2 | |

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 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 |
| Dumpster Attendant | | 2 | | 2 | | 2 | | 2 | | 2 |
| Total Public Works: | 16 | 3 | 16 | 3 | 17 | 3 | 19 | 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 | |
| Administrative Assistant | 1 | | 1 | | 1 | | 1 | | 1 | |
| Purchasing Technician | 1 | | 1 | | 1 | | 1 | | 1 | |
| Community Outreach/PIO (4) | | | | | | | | | 1 | |
| Total Police Administration: | 5 | 0 | 5 | 0 | 5 | 0 | 5 | 0 | 6 | 0 |
| **Criminal Investigation** | | | | | | | | | | |
| Captain | 1 | | 1 | | 1 | | 1 | | 1 | |
| Lieutenant | 1 | | 1 | | 1 | | 1 | | 1 | |
| Sergeant | 1 | | | | | | | | | |
| Police Officer (13) | 7 | | 8 | | 7 | | 8 | | 8 | |
| Total Criminal Investigation: | 10 | 0 | 10 | 0 | 9 | 0 | 10 | 0 | 10 | 0 |
| **Police Support Services** | | | | | | | | | | |
| Captain | 1 | | 1 | | 1 | | 1 | | 1 | |
| Lieutenant | 1 | | 1 | | 1 | | 1 | | 1 | |
| Sergeant | 1 | | 1 | | 1 | | 1 | | 1 | |
| Corporal | 1 | | | | 1 | | 1 | | 1 | |

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time |
| Master Police Officer | 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 | | 1 | |
| Building Maintenance Technician I (14) | 1 | | 1 | | 2 | | 1 | | 1 | |
| Crime Scene/Evidence Technician III (21) | 1 | | 1 | | 1 | | 2 | | 1 | |
| Crime Scene/Evidence Technician II (21) | | | | | 1 | | | | | |
| Crime Scene/Evidence Technician I | | | 1 | | | | | | 1 | |
| Crime Analyst/Social Media Coordinator | 1 | | 1 | | 1 | | 1 | | 0 | |
| Fleet Assistant | 1 | | 1 | | 1 | | 1 | | 1 | 1 |
| Camera Monitoring Technician (15) | 1 | | 1 | | 3 | 1 | 2 | 1 | 2 | 1 |

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time |
| Camera Operation Supervisor (5) | | | | | | | | | 1 | |
| Court Bailiff | | 4 | | 4 | | 4 | | 4 | | 4 |
| Total Police Support Services: | 13 | 6 | 13 | 6 | 16 | 7 | 15 | 7 | 15 | 8 |
| **Police Dispatch** | | | | | | | | | | |
| Communication Supervisor | 1 | | 1 | | 1 | | 1 | | 1 | |
| Senior Communications Officer | 7 | 1 | 7 | 1 | 8 | | 8 | | 8 | |
| Communications Officer (5) (15) | 3 | | 3 | | | | 2 | | 2 | |
| Total Police Dispatch: | 11 | 1 | 11 | 1 | 9 | 0 | 11 | 0 | 11 | 0 |
| **Police Uniform Division** | | | | | | | | | | |
| Captain | 1 | | 1 | | 1 | | 1 | | 1 | |
| Lieutenant (16) | 1 | | 1 | | 1 | | 2 | | 2 | |
| Sergeant | 5 | | 5 | | 5 | | 5 | | 5 | |
| Corporal | 6 | | 6 | | 5 | | 5 | | 5 | |
| Patrol Officer (13) (16) | 28 | | 28 | | 32 | | 30 | | 29 | |
| Total Police Uniform Division: | 41 | 0 | 41 | 0 | 44 | 0 | 43 | 0 | 42 | 0 |
| Police Total | 80 | 7 | 80 | 7 | 83 | 7 | 84 | 7 | 84 | 8 |
| **Planning & Development** | | | | | | | | | | |
| Planning & Development Director | 1 | | 1 | | 1 | | 1 | | | |

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time |
| Community Development Director (7) | | | | | | | | | 1 | |
| Planning Manager (17) | | | | | | | 1 | | 1 | |
| Senior Planner (17) | 1 | | 1 | | 1 | | | | 1 | 1 |
| Chief Building Official (18) | | | | | | | 1 | | 1 | |
| Building & Development Inspector (18) | 1 | | 1 | | 1 | | | | | |
| Code Compliance Manager | | | | | 1 | | 1 | | 1 | |
| Senior Code Compliance Officer (19) | | | | | | | 1 | | 2 | |
| Code Compliance Officer (19) | 3 | | 3 | | 3 | | 2 | | 2 | |
| License/Code Compl. Inspector | | 1 | | 1 | | 1 | | 1 | | 0 |
| Administrative Assistant | 1 | | 1 | | 1 | | 1 | | | |
| Development Coordinator | 1 | | 1 | | 1 | | 1 | | | |
| Planner / GIS Specialist | 1 | | 1 | | 1 | | 1 | | | |
| Permit Tech (10) | | | | | | | | | 2 | |

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time |
| Total Planning & Development: | 9 | 1 | 9 | 1 | 10 | 1 | 10 | 1 | 11 | 1 |
| **Economic Development** | | | | | | | | | | |
| Economic Development Director | 1 | | 1 | | 1 | | 1 | | 1 | |
| Economic Development Manager | | | | | | | | | | |
| Economic Development & Marketing Specialist | 1 | | 1 | | 1 | | 1 | | 1 | |
| Total Economic Development: | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 0 | 2 | 0 |
| **Public Information & Marketing** | | | | | | | | | | |
| Public Info & Marketing Manager | 1 | | 1 | | 1 | | 1 | | 1 | |
| Senior Marketing & Outreach Coordinator | 1 | | 1 | | 1 | | 1 | | 1 | |
| Events Coordinator | 2 | | 1 | | 1 | | 1 | | 1 | |
| Festival Center Coordinator | | | 1 | | 1 | | 1 | | 1 | |

| | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time | Full Time | Part-Time |
| Building Maintenance Worker II (3) | 1 | | 1 | | 1 | | 1 | | 1 | |
| Event Assistant (20) | | | | | | 1 | | 2 | | 2 |
| Total Public Information & Marketing: | 5 | 0 | 5 | 0 | 5 | 1 | 5 | 2 | 5 | 2 |
| ***Total General Fund*:** | 151 | 24 | 153 | 20 | 158 | 21 | 162 | 21 | 162 | 23 |
| **<u>StormWater</u>** | | | | | | | | | | |
| StormWater Program Manager | 1 | | 1 | | 1 | | 1 | | 1 | |
| StormWater Supervisor | | | | | | | | | | |
| 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 Personnel:*** | 154 | 24 | 156 | 20 | 161 | 21 | 165 | 21 | 165 | 23 |

*(1) Move full time admin assistant to Business Office, added part time admin assistant*

*(2) In fiscal year 2023, Court removed position in middle of the year*

*(3) Full time Maintenance Worker II position to be added for Rogers Bridge Park*

*(4) Social Media Cordinator move from Support to Admin, and retitle to Community Outreach/PIO*

*(5) Added a full time camera monitor position/Promoted one monitor position to supervisor*

*(6) Move full time patrol position to part time fleet assistant*

*(7) Retitle Planning Development Director to Community Development Director*

*(8) Senior Planner added part time and full time*

*(9) Change Code Compliance Officer from part time to full time Senior Code Compliance Officer*

*(10) Administrative Assistant and Development Coordinator promoted to Permit Tech*

*(11) StormWater Technician postion eliminated to add Senior Planner*

*(12) GIS Specialist moved to StormWater at 70% utilization*

*(13) Court Cashier is now rename as Court Assistant*

# History of City



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, Gwinnet 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 had farmers coming from surrounding counties to have their cotton harvests ginned and shipped. During those days the streets of downtown Duluth were so covered with bales of

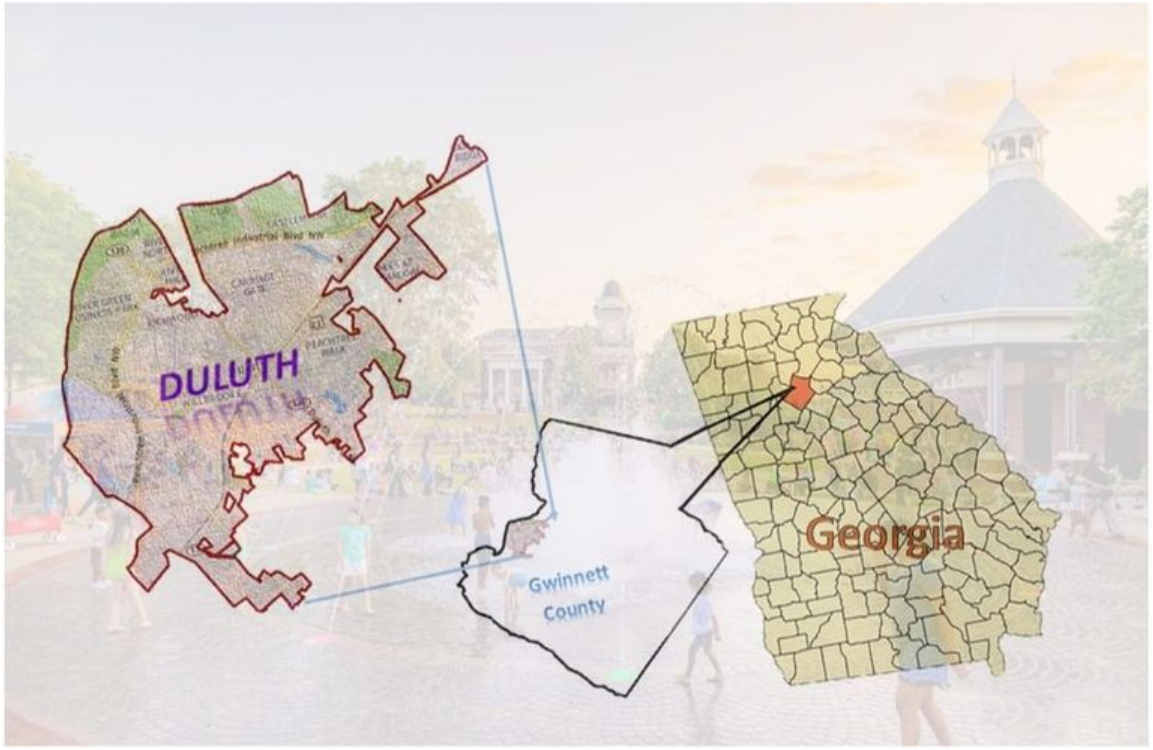
cotton overflowing from the warehouses that the main streets were virtually impassable. While they were in the town, families stocked up on store bought goods and supplies from local merchants.

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

There is a lot of talk about the old days, and nostalgia runs as deep as the Chattahoochee River. Everyone here takes pride in what the community was, what it is today, and what it will be in the future. Duluth is a progressive City with its sights set firmly on the future, where all citizens capture spirit of good Living.

# Map of Duluth

**The City of Duluth** currently encompasses 10.1 square miles, or 6441 acres. Located in the western portion of Gwinnet 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 Suwannee 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 the 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
- Streetlights
- Highway Beautification
- Drainage/Catch Basin Maintenance
- Franchise Management
- Street Maintenance/Resurfacing






# Budget Timeline

## 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. The 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 requests to recommend a balanced budget.
d. At least 60 days prior to the start of the fiscal year, the City Manager submits to the Council a proposed operating budget and capital improvement budget.
e. A series of work sessions and public meetings are held to review and finalize the City Manager's recommended budget.
f. The annual budget is formally adopted by the Council before July 1st.



**Mar 6, 2023**

Department Director's departmental budgets finalized.

**Mar 6, 2023**

Revenue forecast finalized.

**Mar 8, 2023**

Review capital projects for all other departments (Police, Parks, Public Works).

**Mar 15, 2023**

Capital projects finalized for all departments.

**Mar 21, 2023**

Draft budget given to City Manager for final review.

**Mar 28, 2023**

Draft budget is finalized by City Manager.

**Mar 29, 2023**

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 public hearings.

**Mar 31, 2023**

Proposed 2024 draft budget presented to Mayor & Council and City Attorney for review (Charter requirement).

**Apr 17, 2023**

Budget Workshop-Council review of proposed revenue & departmental budgets.

**Apr 18, 2023**

Budget Workshop-Council review of all other proposed operating budget & capital projects.

**Apr 24, 2023**

Budget Workshop-If needed to complete budget review.

**Apr 30, 2023**

Publish Public Notice in Newspaper (OCGA 36-81-5 (g)(1)& 36-81-5 (a)) of 5-9; public hearing and 6-12 adoption (at least one week prior to hearing).

**May 8, 2023**

Public Hearing (OCGA 36-81-5 (f)) - at least one week prior to adoption (A)

**Jun 12, 2023**

City Council Adopt Annual Budget.

**Jul 1, 2023**

New Fiscal Year Begins July 1, 2023 to June 30, 2024.

# Budget Glance

The 2024 City of Duluth budget will become effective on July 1, 2023, and run through June 30, 2024. The City provides many services for its current residents and businesses, as well as planning for those that will be available in the future. The FY2024 Annual Budget accounts for over $30 million* in fund revenues, grants from a variety of sources and Fund Balance.

*This does not include the Capital Improvement program, which is a 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 itself would be reduced by any tax credit available.

## Balanced Budget

| | |
|---|---|
| ***REVENUES*** | |
| Projected Revenues and Grants | $36,668,546 |
| Prior Year Reserves | $570,531 |
| **Total Revenues** | **$37,239,077** |
| ***EXPENDITURES*** | |
| Operations Budget | $29,480,215 |
| Other Funds | $7,758,862 |
| **Total Expenditures** | **$37,239,077** |
| Difference in Revenues and Expenditures | $0 |

## Revenue Summary

In FY 2024, it is anticipated that the City will take in $36,668,546 in revenue and various grants. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, and bonds. For FY 2024, the City has budgeted to expend $37,239,077. As a result, it will be necessary to use $570,531 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2024 the City has a balanced budget.

# Ordinance

## ORDINANCE 02023-19

**TO ADOPT THE FISCAL YEAR 2024 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 2024 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, Annontated (OCGA) requires a balanced budget for the City's fiscal year, which runs from July 1st to June 30th of each year; and

**WHEREAS**, the City Council held public hearings on May 8, 2023, and June 12, 2023, 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 FY24 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 2024 Annual Budget, effective July 1, 2023 to June 30, 2024.

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

Section 1. That the proposed Fiscal Year 2024 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 2024 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 proposed expenditures or expense, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the "Legal levels of Control" as defined in OCGA 36-81 are set at the departmental fund level.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That this Ordinance shall be and remain in full force and effect from and after its date of adoption.

# Ordinance

**IT IS SO ORDAINED this 12th day of June, 2023.**

Mayor Nancy Harris

Those councilmembers voting in favor:

Charles Jamin Harkness, Post 1

Marline Thomas, Post 2

Kenneth Lamar Doss, Post 3

Manfred Graeder, Post 4

Greg Whitlock, Post 5

Those councilmembers voting in opposition: _____

_____

_____

_____

ATTEST _____
Kristin McGregor, Deputy City Clerk

# About Duluth

Duluth is a culturally diverse and vibrant community,  where families, businesses, and lives thrive. The City offers everything to truly capture the spirit of good living. With sidewalks and bikeways that connect all areas of the city, celebrations such as the Duluth Fall Festival, concerts, dining delights, multiple entertainment and shopping venues, make Duluth an active, prosperous community. With easy access to Atlanta, Duluth offers the best of big-city amenities and small-town ambiance. NewsMax Magazine named Duluth a Top Ten City for Best American Values and BusinessWeek magazine has ranked Duluth one of the Best Affordable Suburbs in Georgia.

The City of Duluth's dynamic business community is in the forefront of one of the strongest economies in the country. Along with its well-known strengths in corporate headquarters, technology firms, medicine, and recreation, the City has large and growing numbers of commercial IT, financial, software, communications and technology management service providers. There is a significant amount of foreign direct investment in Duluth, with nearly 85 international companies from 10 countries across the globe. The international companies in Duluth represent a diverse international array of businesses. Duluth is connected to the world, and is a place where international businesses can thrive and grow.



# Population Overview

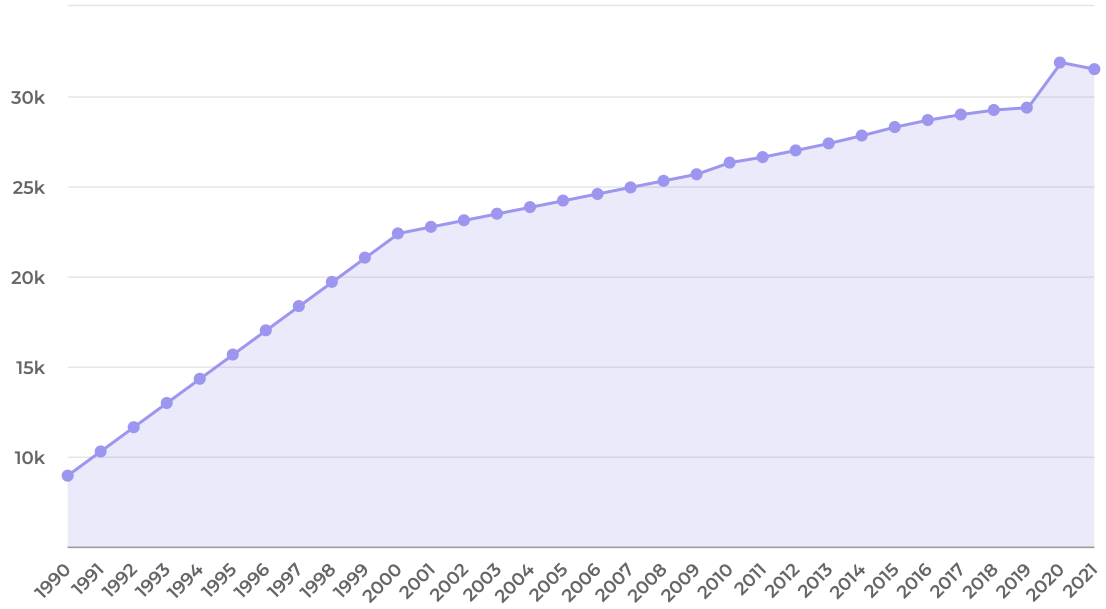
TOTAL POPULATION

**31,506**

▼ 1.2%
vs. 2020

GROWTH RANK

**369** out of **538**
Municipalities in Georgia




** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

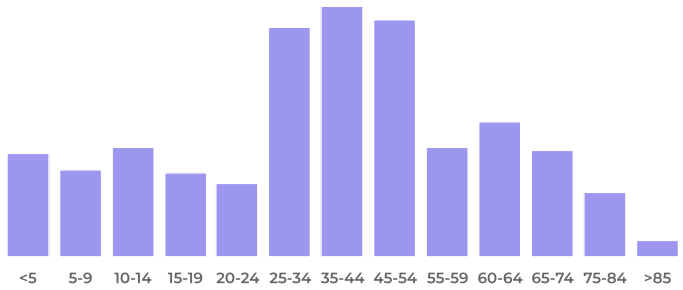
DAYTIME POPULATION

**40,050**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP




*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

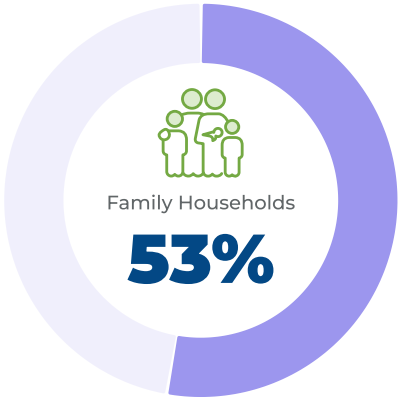
** Data Source: American Community Survey 5-year estimates*

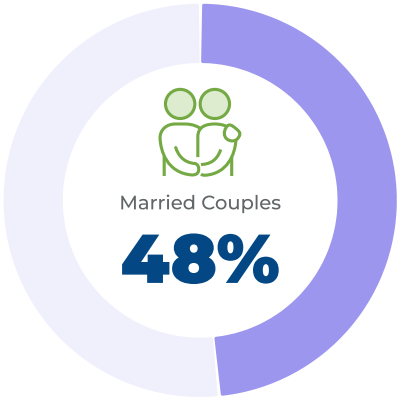
# Household Analysis

TOTAL HOUSEHOLDS

**12,314**

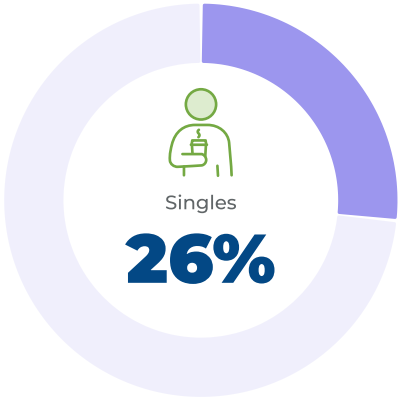
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

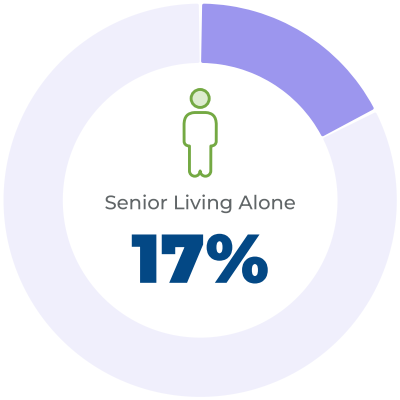



▲ 1%

higher than state average



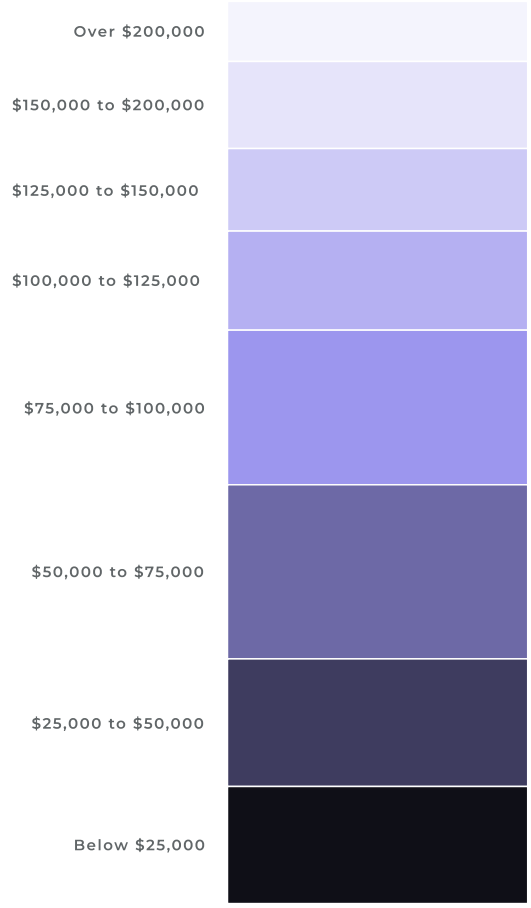

▼ 2%

lower than state average

** Data Source: American Community Survey 5-year estimates*

# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.




HOUSEHOLD INCOME

Above $200,000

**6%**

Median Income

**$77,516**

Below $25,000

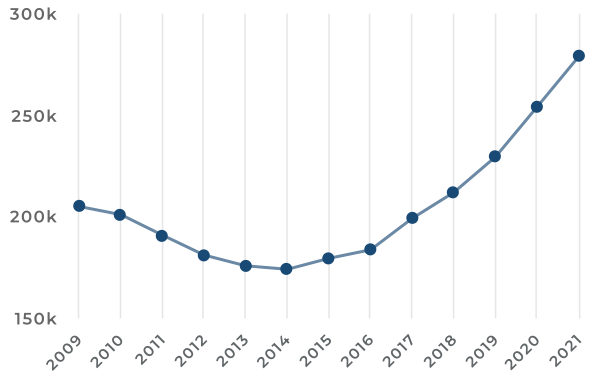
**13%**

** Data Source: American Community Survey 5-year estimates*

# Housing Overview

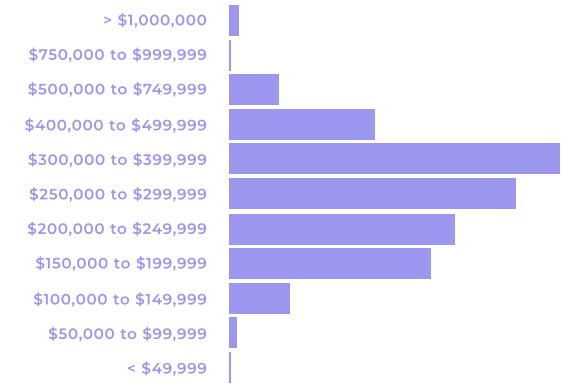
2021 MEDIAN HOME VALUE

**$279,000**



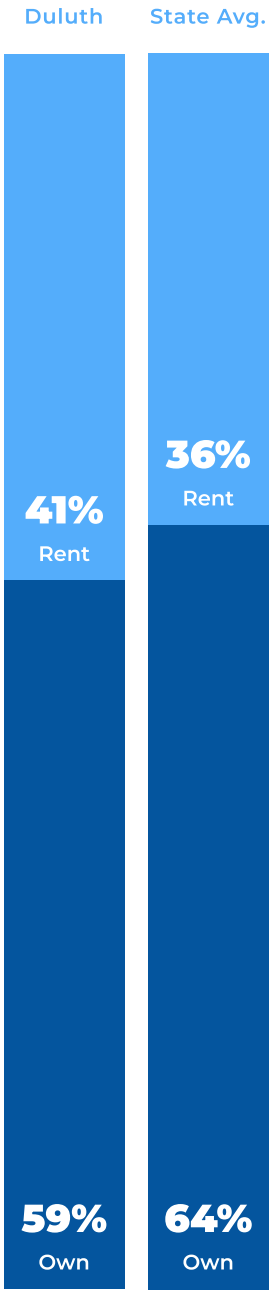

** Data Source: 2021 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION




** Data Source: 2021 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

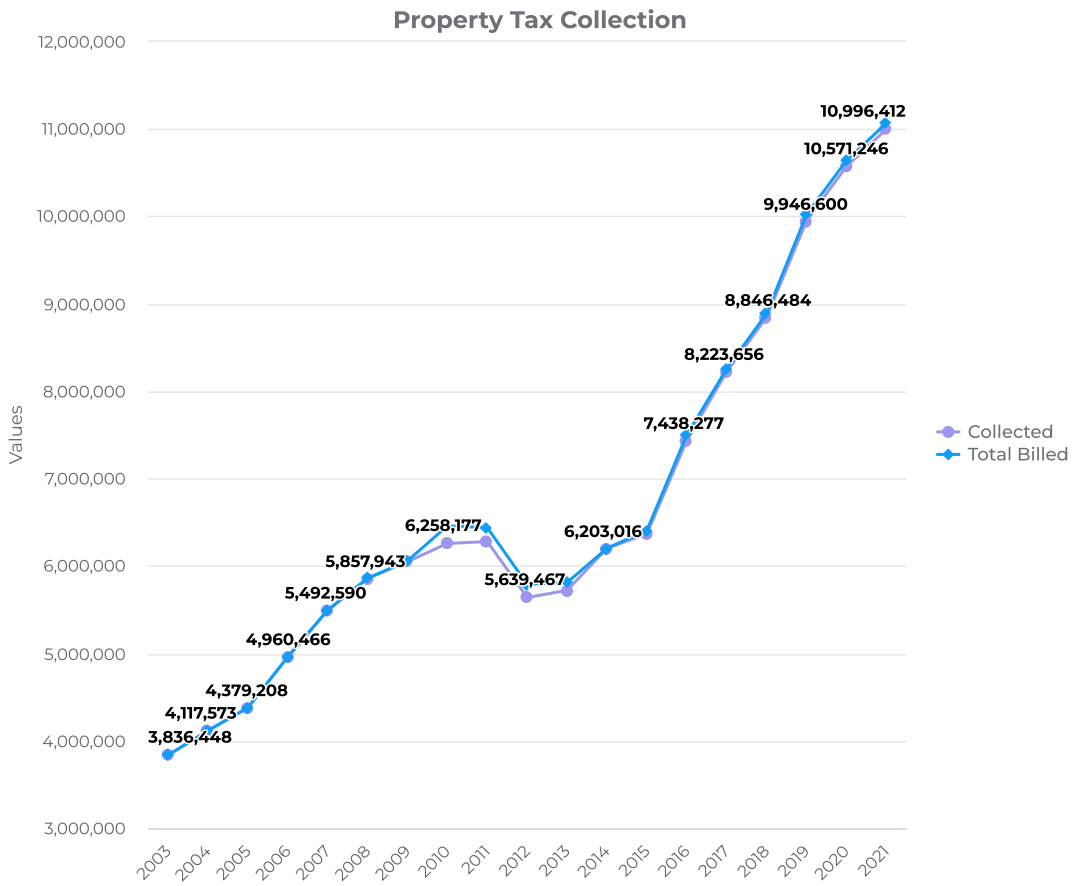
HOME OWNERS VS RENTERS




** Data Source: 2021 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

# Property Tax

| Tax Year | Total Billed | Collected | % Collected | Penalty & Interest Collected | Total Tax Collected | Outstaning Delinquent Taxes | % Delinquent Taxes Remaining |
|---|---|---|---|---|---|---|---|
| 2003 | $3,836,479.24 | $3,836,448.34 | 100.00% | $27,415.08 | $3,863,863.42 | $30.90 | 0.00% |
| 2004 | $4,117,603.52 | $4,117,572.62 | 100.00% | $31,601.44 | $4,149,174.06 | $30.90 | 0.00% |
| 2005 | $4,379,238.42 | $4,379,207.52 | 100.00% | $35,201.80 | $4,414,409.32 | $30.90 | 0.00% |
| 2006 | $4,960,976.36 | $4,960,466.19 | 99.99% | $37,721.45 | $4,998,187.64 | $510.17 | 0.01% |
| 2007 | $5,495,961.00 | $5,492,589.60 | 99.94% | $48,061.86 | $5,540,651.46 | $3,371.40 | 0.06% |
| 2008 | $5,860,265.56 | $5,857,943.45 | 99.96% | $70,506.18 | $5,928,449.63 | $2,322.11 | 0.04% |
| 2009 | $6,059,087.33 | $6,049,965.75 | 99.85% | $71,110.37 | $6,121,076.12 | $9,121.58 | 0.15% |
| 2010 | $6,459,235.90 | $6,258,176.70 | 96.89% | $93,138.76 | $6,351,315.46 | $201,059.20 | 3.11% |
| 2011 | $6,438,483.53 | $6,279,651.10 | 97.53% | $62,161.85 | $6,341,812.95 | $158,832.43 | 2.47% |
| 2012 | $5,790,666.10 | $5,639,467.19 | 97.39% | $50,244.65 | $5,689,711.84 | $151,198.91 | 2.61% |
| 2013 | $5,811,015.76 | $5,721,655.32 | 98.46% | $30,022.45 | $5,751,677.77 | $89,360.44 | 1.5% |
| 2014 | $6,203,016.15 | $6,203,016.15 | 100.00% | $17,140.94 | $6,220,157.09 | $0.00 | 0.0% |
| 2015 | $6,408,753.82 | $6,367,043.97 | 99.35% | | $6,367,043.97 | $41,709.85 | 0.7% |
| 2016 | $7,500,659.36 | $7,438,277.11 | 99.17% | | $7,438,277.11 | $62,382.25 | 0.8% |
| 2017 | $8,256,904.07 | $8,223,655.72 | 99.60% | | $8,223,655.72 | $33,248.35 | 0.4% |
| 2018 | $8,889,290.04 | $8,846,484.36 | 99.52% | | $8,846,484.36 | $42,805.68 | 0.5% |
| 2019 | $10,020,874.75 | $9,946,600.46 | 99.26% | | $9,946,600.46 | $74,274.29 | 0.7% |
| 2020 | $10,638,525.40 | $10,571,245.90 | 99.37% | | $10,571,245.90 | $67,279.50 | 0.6% |
| 2021 | $11,066,227.27 | $10,996,412.03 | 99.37% | | $10,996,412.03 | $69,815.24 | 0.6% |



## Top 10 Property Tax Payers

| Owner | Taxes | Assessed Value |
|---|---|---|
| BERKELEY LAKE LL LLC | $ 219,722 | $ 83,850,700 |
| USPA DISTRICT AT DULUTH LLC | $ 218,613 | $ 83,427,420 |
| ENGLAND RUN AT SUGARLOAF LLC | $ 164,717 | $ 62,859,500 |
| BLVESTATES LLC | $ 137,571 | $ 52,500,000 |
| SG BERKELEY LLC | $ 129,841 | $ 49,550,000 |
| DULUTH LL LLC | $ 124,940 | $ 47,679,900 |
| MTS-HOWELL FERRY GARDENS | $ 99,806 | $ 38,088,000 |
| CRLP PLANTATION TRACE DRIVE | $ 92,831 | $ 35,426,100 |
| CMF7 PORTFOLIO LLC | $ 80,032 | $ 30,542,000 |
| GEORGIA POWER COMPANY | $ 79,043 | $ 30,164,500 |
| **Total** | **$ 1,347,117** | **$ 514,088,120** |

## Business & Industry

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

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

# 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
Join PTSA

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

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

**Guidepost Montessori at Duluth**
3345 Peachtree Industrial Blvd
Duluth, GA 30096
470.822.3982
www.guidepostmontessori.com

**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

# B.B. Harris 5th Graders Learn About Local Government

During the FY 2023, the 5th grade students of B.B. Harris Elementary School embarked on a memorable field trip to Duluth City Hall, providing them with an invaluable opportunity to learn about local government and engage with key city officials. This field trip to Duluth City Hall not only fostered a deeper understanding of municipal governance among the 5th graders but also inspired them to become active participants in shaping their community's future. By providing a platform for interaction with city officials and exposure to various departments, this excursion has undoubtedly planted the seeds for future leaders and responsible citizens.



# FINANCIAL POLICIES

# Financial Policies

The City of Duluth's Financial Policies and Procedures set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies guide the decision-making process of the Mayor, Council and Administration. The Annual Budget is a fiscal plan which presents the services to be provided to the community and the funds necessary to perform these services.

**Budget Preparation**

The City of Duluth operates under a fiscal year that begins on July 1st and ends June 30th. The budget process is the primary mechanism by which key decisions are made regarding the types and levels of service to be provided by the City given the anticipated amount of available resources. The major steps in the process are outlined below with a detailed schedule on page 30. Proposed Budget- A proposed budget shall be prepared by the City Manager with the participation of all the City's Department Directors within the provisions of the City Charter. The City will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures.

a. The 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 requests to recommend a balanced budget.
d. At least 60 days prior to the start of the fiscal year, the City Manager submits to the Council a proposed operating budget and capital improvement budget.
e. A series of work sessions and public meetings are held to review and finalize the City Manager recommended budget.
f. The annual budget is formally adopted by the 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- Financial Policies Financial Policies 24 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 an accrual basis. All annual appropriations lapse at the fiscal end of the year. 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**
The 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 Balnace**
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:<br>a. Not in spendable form; or<br>b. Legally or contractually required to be maintained intact."[1] | · Inventories<br>· Prepaid items<br>· Long-term receivables<br>· Permanent endowments |
| **Restricted** | | "Fund balance should be reported as restricted when constraints placed on the use of resources are either:<br>a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or<br>b. Imposed by law through constitutional provisions or enabling legislation."[2] | · Restricted by state statute<br>· Unspent bonds proceed<br>· Grants earned but not spent<br>· Debt covenants<br>· Taxes dedicated to a specific purpose, and<br>· 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.<br>· 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] | |

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.

[1]. GASB Statement No. 54, ¶ 6 2
[2]. GASB Statement No. 54, ¶ 8 3
[3]. GASB Statement No. 54, ¶ 10 4
[4]. ASB Statement No. 54, ¶ 13 5
[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 fund the operations of the 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 semi-annual payments to the URA equal to the amount of the semi-annual bond payments. In regard 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 extent that 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 2024, the City (including its contractual agreements with the URA), has the following long-term debt obligations:

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 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 was 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 refund, December 4, 2012, the URA Revenue Bond Series 2003 was considered defeased (void).

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 would be used to finance various capital projects within the TAD boundary. The boundary consists of roughly 200 property tax parcels in the City's immediate downtown area. The bond calls for interest payments semi-annually on March 1st and September 1st and principal payments on March 1st. The bond has a fixed 2.11% interest rate for the 2023 to 2036 maturities. The 2037 to 2041 maturities will have a 2.11% interest rate through 3/1/36 and then will reset to the then 1-year FHLB Des Moines Fixed-Rate Advance rate plus 116 bps on 3/1/2036 and again on 3/1/2037, 3/1/2038, 3/1/2039, and 3/1/2040. Subject to a cap of a rate of + 5.00% (7.11%) and a floor of 2.11%.

**City of Duluth**
**Long-Term Debt Obligations***
**June 30, 2023**

| | URA Revenue Bond Series 2006 | URA Revenue Bond Series 2012** | URA Revenue Bond Series 2021 | Total |
|---|---|---|---|---|
| Obligation Amount: | $305,000 | $695,000 | $25,869,000 | $26,869,000 |
| 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% | 1.63% | 2.11% to 7.11% | |
| Call Date: | beginning June 1, 2016 | Noncallable | Callable | |
| Paying Agent: | U.S. Bank | SunTrust Bank | Zions Bank | |

* Intergovernmental agreements between City and DDA/URA.

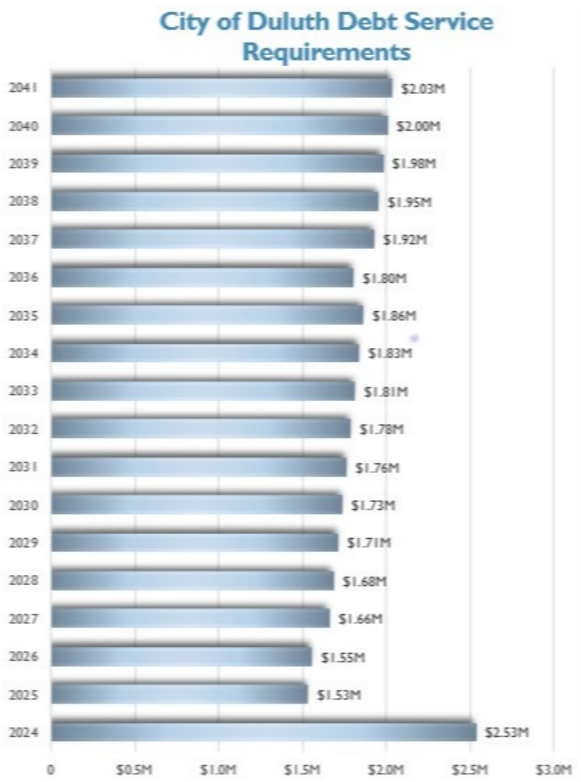
** Refunding of URA Revenue Bond Series 2003.

## Debt Service Requirements

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

**City of Duluth**
**Debt Service Requirements**

| | FY21 Actual | FY22 Actual | FY23 Budget | FY24 Budget |
|---|---|---|---|---|
| **General Fund:** | | | | |
| **DDA:** | | | | |
| Revenue Bond Series 2000 | - | - | - | - |
| Revenue Bond Series 2015 | - | - | - | - |
| **URA:** | | | | |
| Revenue Bond Series 2006 | 318,318 | 317,113 | 320,353 | 317,963 |
| Revenue Bond Series 2012 | 709,336 | 708,497 | 707,494 | 706,329 |
| Revenue Bond Series 2021 | | 27,246,823 | 1,393,349 | 1,506,836 |
| **Total General Fund** | 2,217,309 | 28,272,432 | 2,421,195 | 2,531,128 |
| **Total City of Duluth** | $ 2,217,309 | $ 28,272,432 | $ 2,421,195 | $ 2,531,128 |




**URA Revenue Bonds**
**Principal and Interest Requirements**

| Fiscal Year | Interest | Principal | Debt Service Requirements |
|---|---|---|---|
| 2024 | 570,127 | 1,961,000 | 2,531,128 |
| 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** | **6,267,380** | **26,869,000** | **33,136,380** |

**Legal Debt Margin**

Under Georgia Constitution's Article 9, Section 5, Paragraph I, the City has a legal debt limitation not to exceed 10% of the total assessed valuation of taxable property within the City boundaries. The legal debt margin represents the net amount of external financing resources that is available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. In layman's terms, when the majority of voters in a city approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount that is sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds. The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. The reason for performing this calculation is to determine the maximum amount of new debt that could be legally issued should the need arise. The City of Duluth has no outstanding general obligation bond indebtedness and has the entire 100% percent of its legal debt capacity available.

As provided by law, the issuance of revenue bonds by the City's component units does not count against the legal debt margin. As indicated by the calculation in the table below, the legal debt margin for the City at the end of fiscal year 2023 is $239,961,692. This is based on the latest tax digest (2023 calendar year).

**City of Duluth**
**Legal Debt Margin**

| | FY 2023 |
|---|---|
| Assessed value of all taxable property | 2,399,616,924 |
| Debt limit 10% of assessed value | 239,961,692 |
| Total debt applicable to limit | - |
| Legal debt margin | 239,961,692 |

Total debt applicable to the limit as a percentage of debt limit 0%

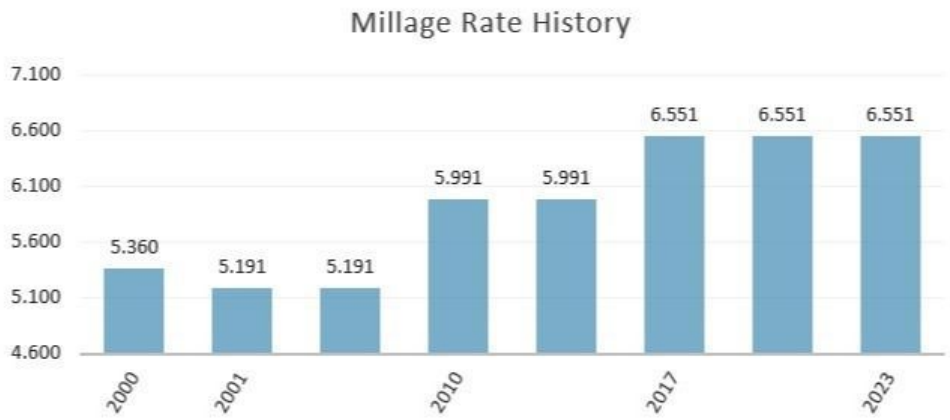
# Tax Millage Rate

## Tax Millage Rate

As part of the budget adoption process, the City Council adopts a millage rate that provides the revenue needed, when combined with other revenue sources, to fund the appropriations and meet the City Charter's mandate of a balanced budget. The millage rate for the fiscal year 2024 will remain at 6.551 mills.

**Millage Rate 2004 to 2023**

| | |
|---|---|
| 2004 | 5.191 |
| 2005 | 5.191 |
| 2006 | 5.191 |
| 2007 | 5.191 |
| 2008 | 5.191 |
| 2009 | 5.191 |
| 2010 | 5.191 |
| 2011 | 5.191 |
| 2012 | 5.191 |
| 2013 | 5.191 |
| 2014 | 5.191 |
| 2015 | 5.191 |
| 2016 | 5.191 |
| 2017 | 6.551 |
| 2018 | 6.551 |
| 2019 | 6.551 |
| 2020 | 6.551 |
| 2021 | 6.551 |
| 2022 | 6.551 |
| 2023 | 6.551 |



# Fund/Account Structure

**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 are typically 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 purposes.
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 the government in a trustee capacity or as an agent for individuals, private organizations, other government units, or funds.

# Account Coding Structure

**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:

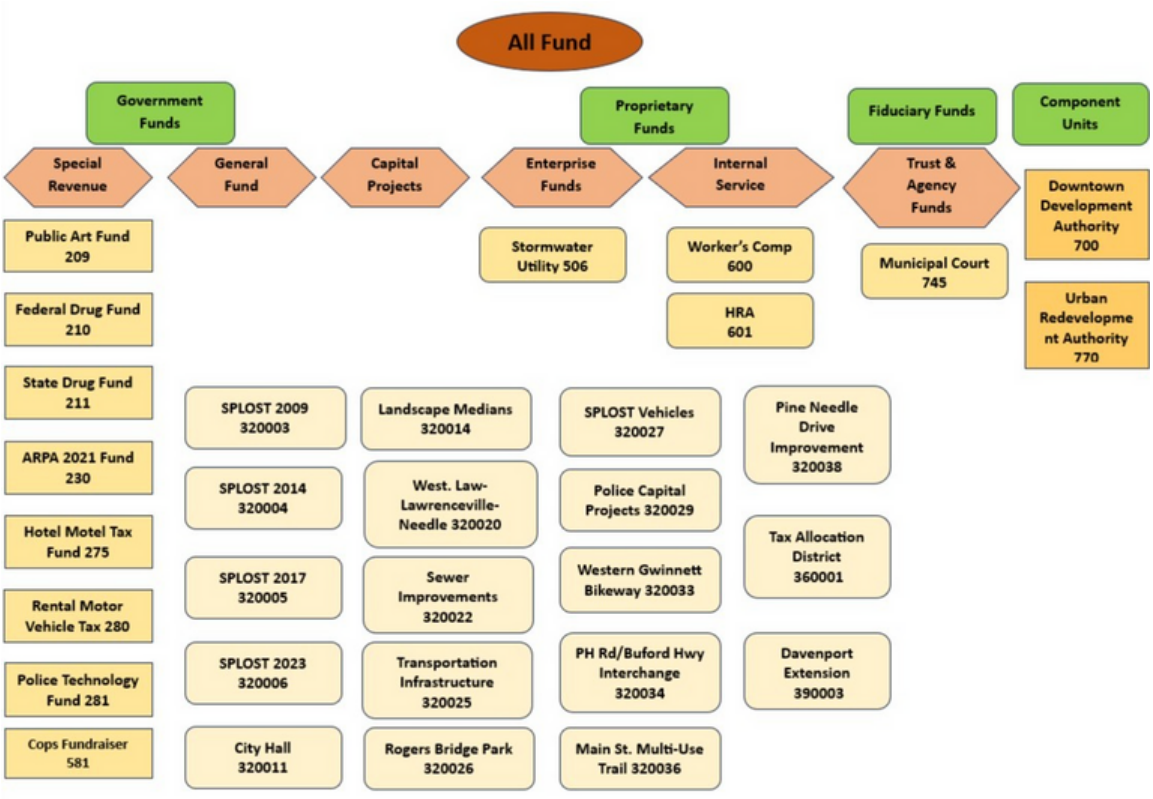
The purchase of supplies for the police uniform division is coded:
100.3000.3223.531104

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

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

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

# Fund Structure




# Department/Fund Relationship

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.

# FUND SUMMARY

# All Fund Summary

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: Governmental Funds, Proprietary Funds, Compoment Unit and Fiduciary Funds. The four categories above are divided into the following fund types: General Fund,  Special Revenue Fund, Enterprise Funds, Internal Service Funds, and Trust and Agency Funds.

## Summary

City of Duluth, GA is projecting $37.91M of revenue in FY2024, which represents a 1.2% increase over the prior year. Budgeted expenditures are projected to decrease by 11.8% or $5.18M to $38.59M in FY2024.



# All Fund Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (%Change) |
|---|---|---|---|---|---|---|
| **Beginning Balance** | **$ 11,215,862** | **$ 22,767,500** | **$ 25,620,049** | **$ 19,318,074** | **-$ 6,301,975** | **-24.6%** |
| **Revenues/Sources** | | | | | | |
| General Fund | $ 28,364,564 | $ 24,829,655 | $ 27,342,687 | $ 28,670,343 | $ 1,327,656 | 4.9% |
| Special Revenue Fund | $ 336,645 | $ 377,601 | $ 388,108 | $ 506,336 | $ 118,228 | 30.5% |
| Enterprise Fund | $ 1,708,813 | $ 1,418,227 | $ 1,698,625 | $ 1,698,600 | -$ 25 | 0.0% |
| Internal Service Fund | $ 207,378 | $ 109,500 | $ 1,229,289 | $ 665,195 | -$ 564,094 | -45.9% |
| Trust & Agency Fund | $ 3,180,412 | $ 2,955,873 | $ 3,409,700 | $ 3,444,260 | $ 34,560 | 1.0% |
| Component Units | $ 9,002,383 | $ 4,913,858 | $ 3,381,356 | $ 2,928,867 | -$ 452,489 | -13.4% |
| **Total** | **$ 42,800,196** | **$ 34,604,715** | **$ 37,449,765** | **$ 37,913,601** | **$ 463,836** | **1.2%** |
| | | | | | | |
| **Expenditures/Uses** | | | | | | |
| General Fund | $ 23,625,443 | $ 22,438,588 | $ 27,508,897 | $ 29,480,215 | $ 1,971,318 | 7.2% |
| Special Revenue Fund | $ 263,258 | $ 290,034 | $ 622,852 | $ 457,244 | -$ 165,608 | -26.6% |
| Enterprise Fund | $ 1,345,250 | $ 1,296,150 | $ 1,891,911 | $ 1,561,280 | -$ 330,631 | -17.5% |
| Internal Service Fund | $ 48 | $ 815,611 | $ 1,121,780 | $ 688,495 | -$ 433,285 | -38.6% |
| Trust & Agency Fund | $ 3,180,412 | $ 2,955,873 | $ 3,423,200 | $ 3,444,260 | $ 21,060 | 0.6% |
| Component Units | $ 2,834,145 | $ 3,955,912 | $ 9,196,599 | $ 2,958,703 | -$ 6,237,896 | -67.8% |
| **Total** | **$ 31,248,557** | **$ 31,752,168** | **$ 43,765,240** | **$ 38,590,197** | **-$ 5,175,043** | **-11.8%** |
| | | | | | | |
| Excess Reevenues over Expenditures | $ 11,551,638 | $ 2,852,546 | -$ 6,301,975 | -$ 676,596 | $ 5,638,879 | -89.5% |
| | | | | | | |
| **Ending Balance** | **$ 22,767,500** | **$ 25,620,046** | **$ 19,318,074** | **$ 18,641,478** | **-$ 676,596** | **-3.5%** |

# All Fund Balance

| Name | FY2021 Ending Balance | FY2022 Ending Balance | FY2023 Ending Balance | FY2024 Ending Balance | FY2023 vs. FY2024 Fund Balance ($Change) | FY2023 vs. FY2024 Fund Balance (% Change) |
|---|---|---|---|---|---|---|
| General Fund | $ 19,856,267 | $ 22,247,335 | $ 22,081,125 | $ 21,271,253 | -$ 809,872 | -3.7% |
| Special Revenue Fund | $ 459,648 | $ 547,216 | $ 312,473 | $ 361,565 | $ 49,092 | 15.7% |
| Enterprise Fund | $ 1,575,727 | $ 1,697,803 | $ 1,504,517 | $ 1,641,837 | $ 137,320 | 9.1% |
| Internal Service Fund | $ 1,117,288 | $ 411,176 | $ 518,686 | $ 495,386 | -$ 23,300 | -4.5% |
| Component Units | -$ 241,430 | $ 716,516 | -$ 5,098,727 | -$ 5,128,563 | -$ 29,836 | 0.6% |
| Total | $ 22,767,500 | $ 25,620,046 | $ 19,318,074 | $ 18,641,478 | -$ 676,596 | -3.5% |

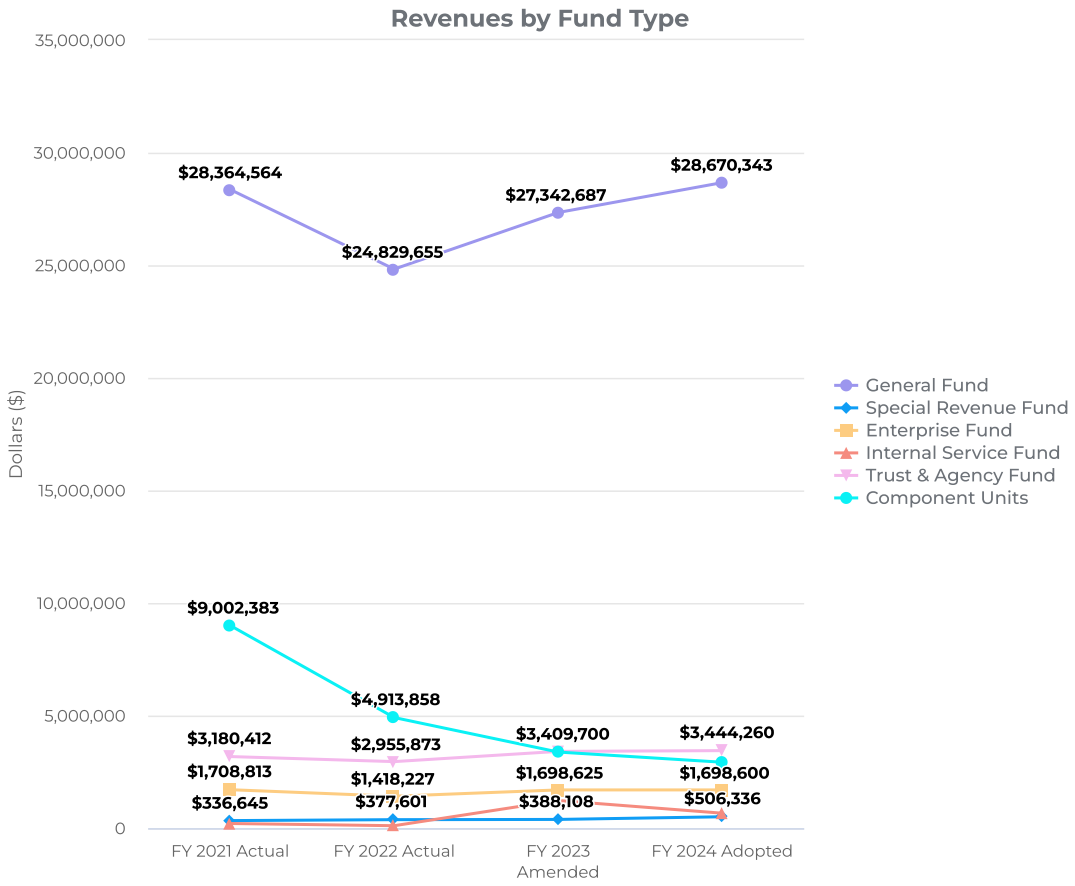
Special Revenue Funds - FY 2024 revenue budget anticipates an increase of $118,228 (30.5%) due to the increase of Hotel Motel Tax and Rental Motor Vehicle Tax revenue. Expenditures are expected to decrease $165,608 (26.6%) based on the decrease on site improvements in the Public Art fund, signs and banners in the Rental Motel Tax fund. Smaller changes in other funds 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. Projects are slated for completion based on a project scoring matrix. Repairs and maintenance on drainage is budgeted to be reduced by $330,917 (26.1%) based on the current trend.

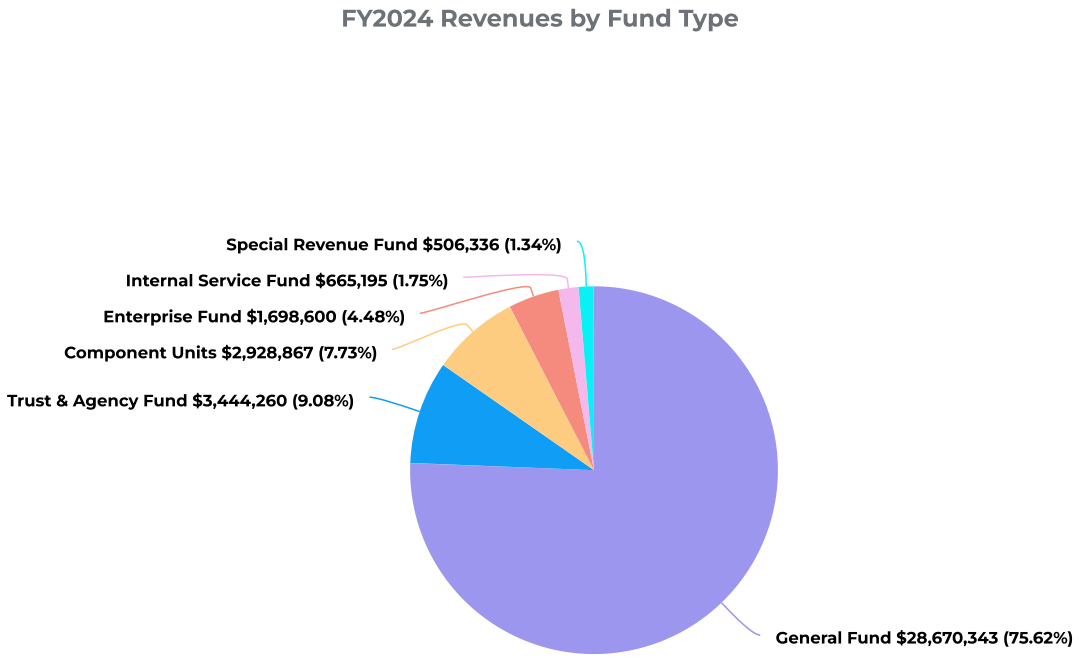
Internal Service Funds - Consist of the Workers Compensation Fund and Health Reimbursement Account. The City experienced a very large worker compensation claim in FY 2022 resulting in higher expenditures and the use of fund balance. Starting in FYY 2023, the claims declined and are expected to continue to decline in FY 2024 due to expiration.  Additional funds are being transferred into the fund in FY 2023 to restore some of the funds.

Component Units - Revenue is budgeted to be decreased  because of fewer transfers from other funds, while expenditures decreased due to the repairs and maintenance.

# Revenues by Fund Type



# FY2024 Revenues by Fund Type

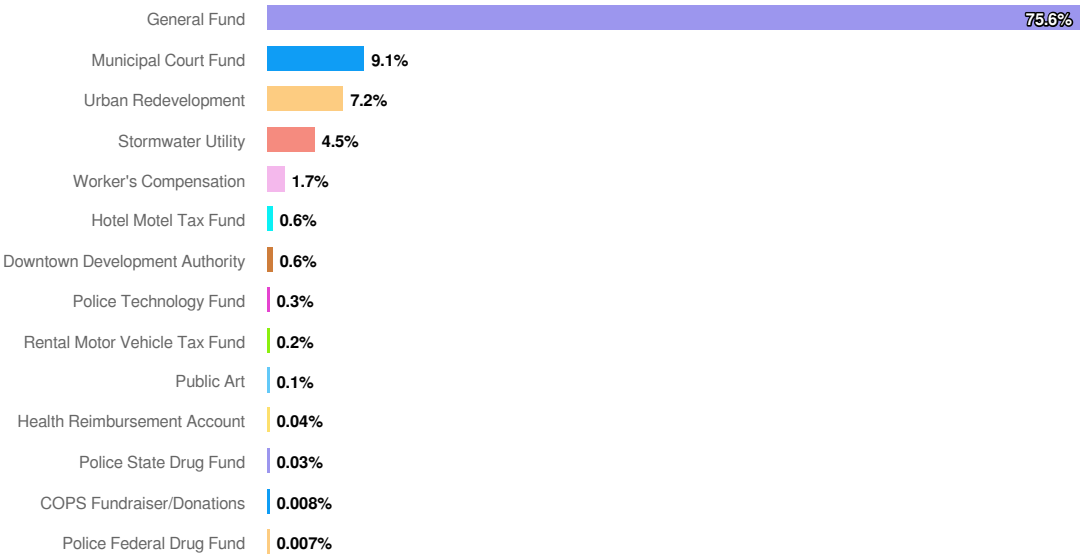



## Revenues by Fund Type

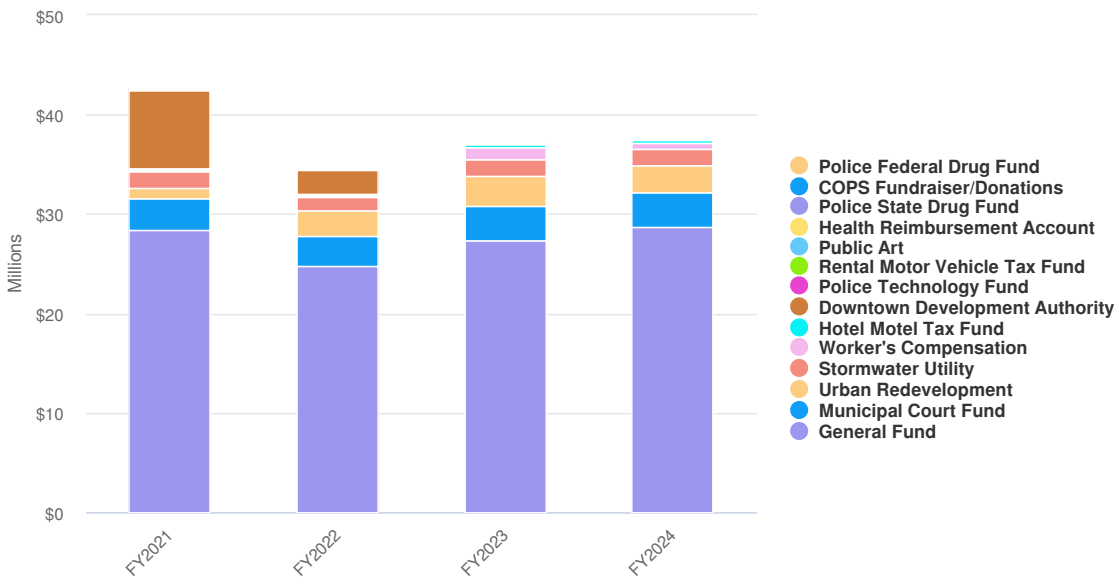
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted $ Change) | FY2023 Amended vs. FY2024 Adopted %Change) |
|---|---|---|---|---|---|---|
| General Fund | $28,364,564 | $24,829,655 | $ 27,342,687 | $ 28,670,343 | $ 1,327,656 | 4.9% |
| Special Revenue Fund | $ 336,645 | $ 377,601 | $ 388,108 | $ 506,336 | $ 118,228 | 30.5% |
| Enterprise Fund | $ 1,708,813 | $ 1,418,227 | $ 1,698,625 | $ 1,698,600 | -$ 25 | 0.0% |
| Internal Service Fund | $ 207,378 | $ 109,500 | $ 1,229,289 | $ 665,195 | -$ 564,094 | -45.9% |
| Trust & Agency Fund | $ 3,180,412 | $ 2,955,873 | $ 3,409,700 | $ 3,444,260 | $ 34,560 | 1.0% |
| Component Units | $ 9,002,383 | $ 4,913,858 | $ 3,381,356 | $ 2,928,867 | -$ 452,489 | -13.4% |
| **Total** | **$42,800,196** | **$34,604,714** | **$ 37,449,765** | **$ 37,913,601** | **$ 463,836** | **1.2%** |

# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund

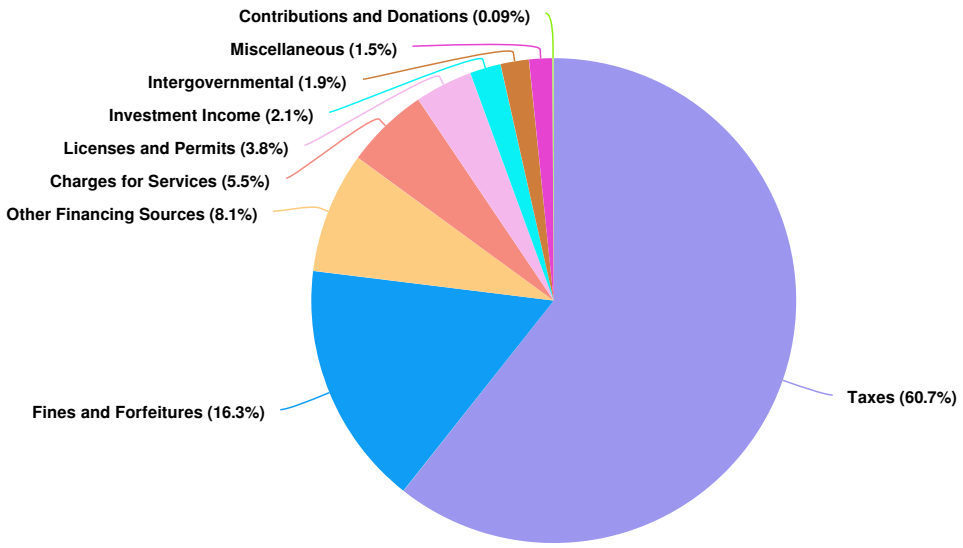



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | $28,364,564 | $24,829,655 | $27,342,687 | $28,670,343 | $1,327,656 | 4.9% |
| Public Art | $113,198 | $3,318 | $5,000 | $40,000 | $35,000 | 700% |
| Police Federal Drug Fund | $21,809 | $1,676 | $2,500 | $2,750 | $250 | 10% |
| Police State Drug Fund | $17,683 | $6,438 | $15,003 | $12,034 | -$2,969 | -19.8% |

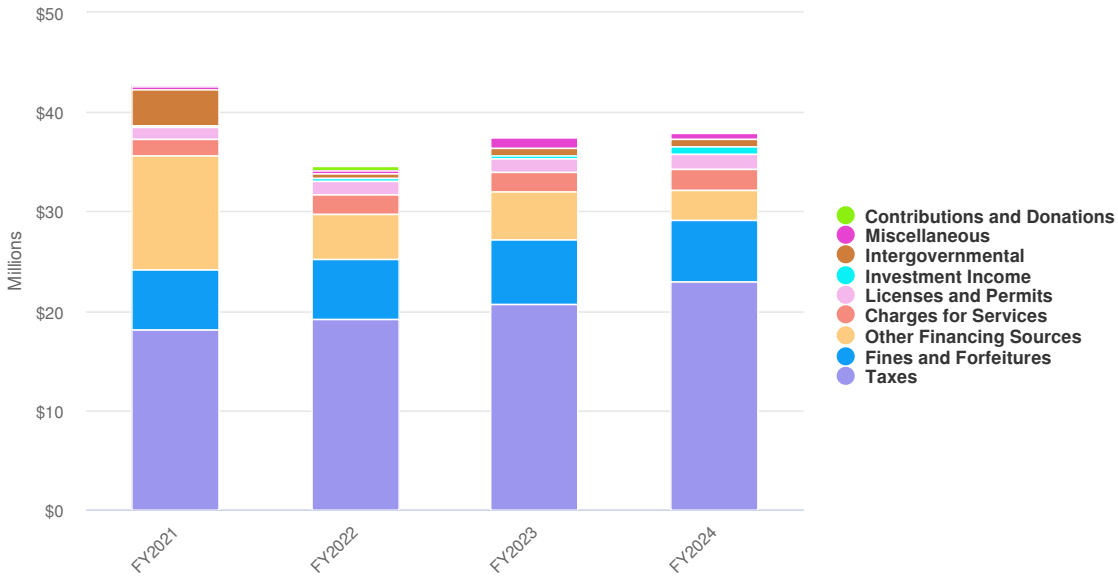
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Hotel Motel Tax Fund | $16,391 | $188,022 | $177,144 | $235,200 | $58,056 | 32.8% |
| Rental Motor Vehicle Tax Fund | $44,966 | $71,691 | $61,261 | $90,252 | $28,991 | 47.3% |
| Police Technology Fund | $117,244 | $102,256 | $123,000 | $123,000 | $0 | 0% |
| COPS Fundraiser/Donations | $5,354 | $4,200 | $4,200 | $3,100 | -$1,100 | -26.2% |
| Stormwater Utility | $1,708,813 | $1,418,227 | $1,698,625 | $1,698,600 | -$25 | 0% |
| Worker's Compensation | $202,378 | $105,230 | $1,209,289 | $650,195 | -$559,094 | -46.2% |
| Health Reimbursement Account | $5,000 | $4,270 | $20,000 | $15,000 | -$5,000 | -25% |
| Municipal Court Fund | $3,180,412 | $2,955,873 | $3,409,700 | $3,444,260 | $34,560 | 1% |
| Downtown Development Authority | $7,945,459 | $2,361,586 | $270,305 | $211,320 | -$58,985 | -21.8% |
| Urban Redevelopment | $1,056,924 | $2,552,272 | $3,111,051 | $2,717,547 | -$393,504 | -12.6% |
| **Total:** | **$42,800,196** | **$34,604,715** | **$37,449,765** | **$37,913,601** | **$463,836** | **1.2%** |

## Revenues by Source

### Projected 2024 Revenues by Source

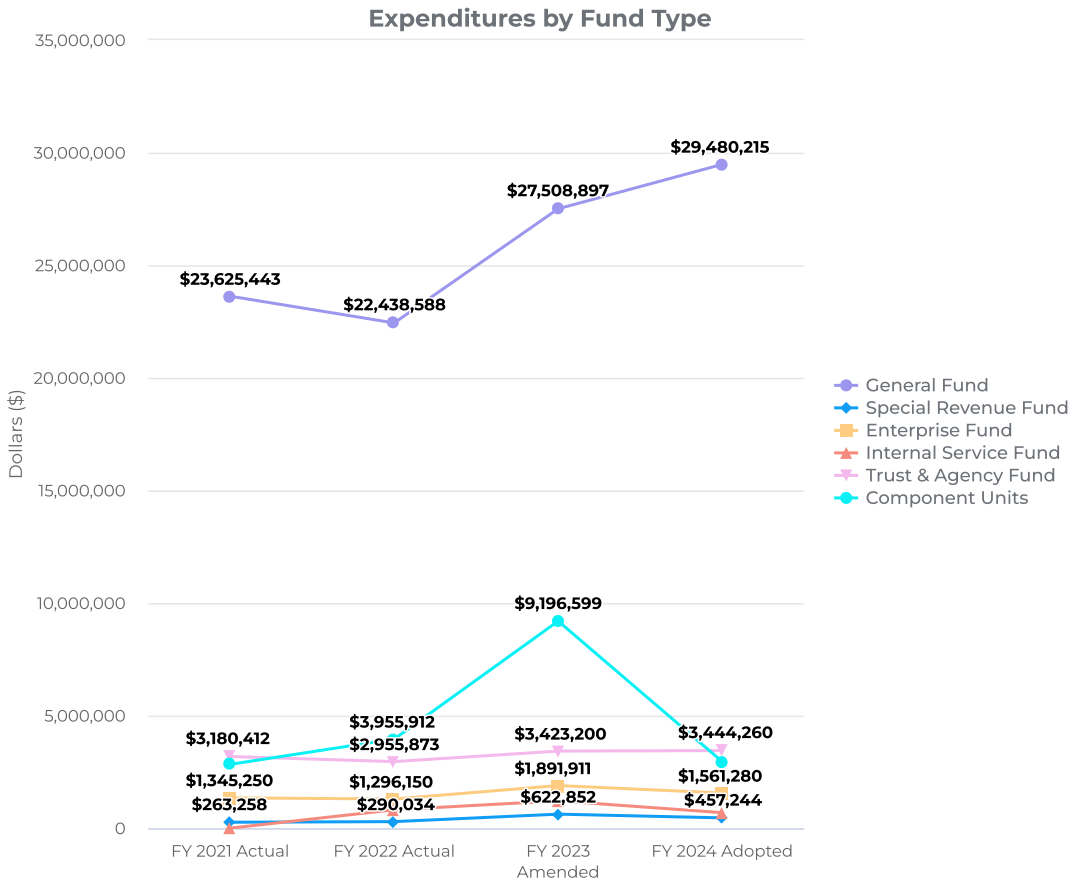


## Budgeted and Historical 2024 Revenues by Source

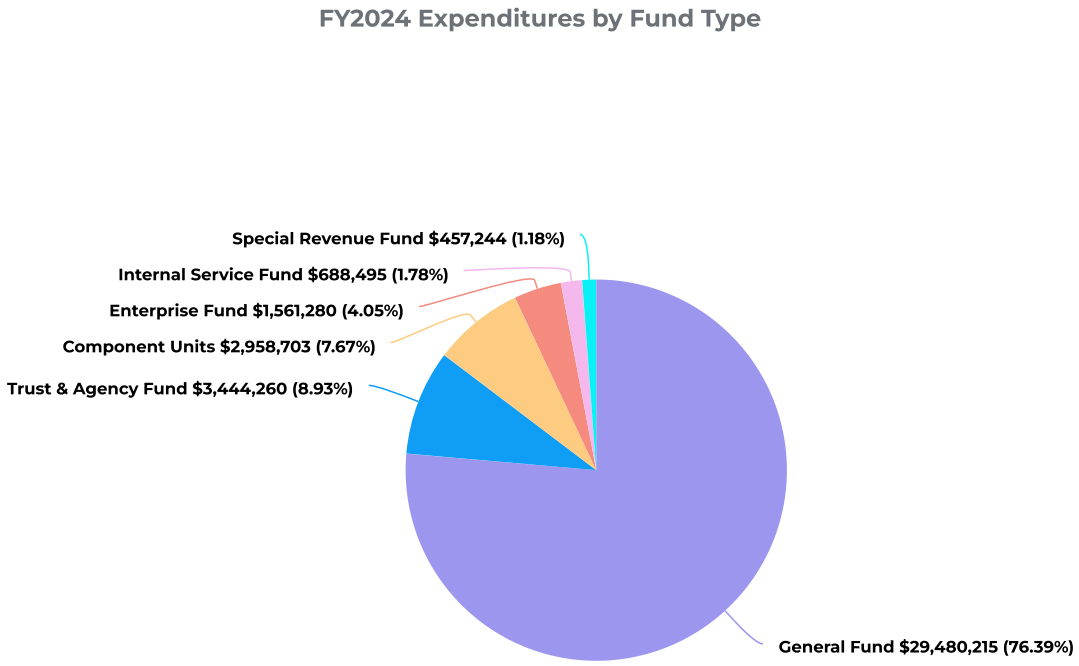



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Revenue Source | | | | | | |
| Taxes | $18,074,992 | $19,176,140 | $20,703,225 | $22,997,452 | $2,294,227 | 11.1% |
| Licenses and Permits | $1,108,205 | $1,423,012 | $1,263,772 | $1,455,095 | $191,323 | 15.1% |
| Intergovernmental | $3,724,998 | $426,243 | $769,828 | $715,471 | -$54,357 | -7.1% |
| Charges for Services | $1,740,275 | $1,877,843 | $2,076,674 | $2,099,115 | $22,441 | 1.1% |
| Fines and Forfeitures | $6,146,156 | $6,055,825 | $6,439,200 | $6,179,610 | -$259,590 | -4% |
| Investment Income | $137,692 | $225,050 | $311,535 | $783,911 | $472,376 | 151.6% |
| Contributions and Donations | $169,058 | $399,475 | $56,000 | $34,100 | -$21,900 | -39.1% |
| Miscellaneous | $293,564 | $424,144 | $1,008,849 | $584,520 | -$424,329 | -42.1% |
| Other Financing Sources | $11,405,255 | $4,596,984 | $4,820,682 | $3,064,327 | -$1,756,355 | -36.4% |
| **Total Revenue Source:** | **$42,800,196** | **$34,604,715** | **$37,449,765** | **$37,913,601** | **$463,836** | **1.2%** |

# Expenditures by Fund Type



# FY2024 Expenditures by Fund Type

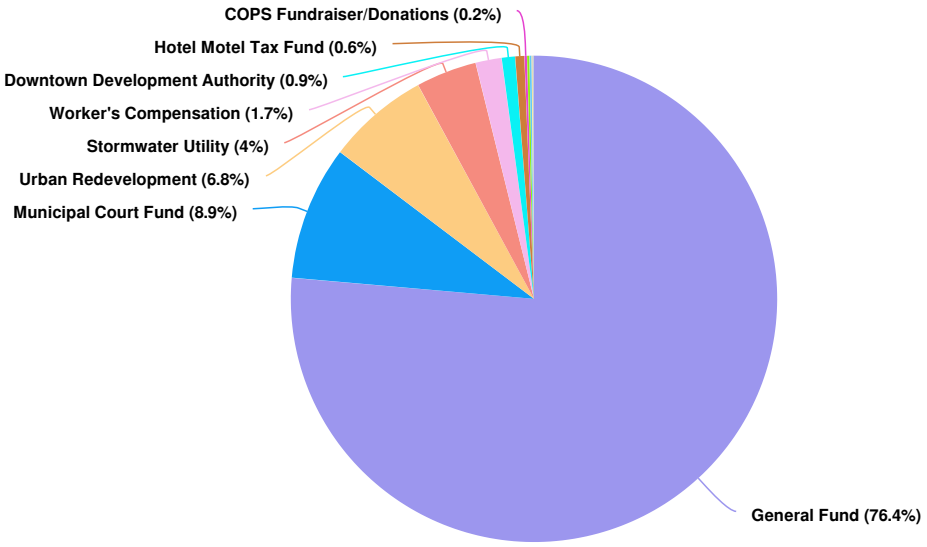



## Expenditures by Fund Type

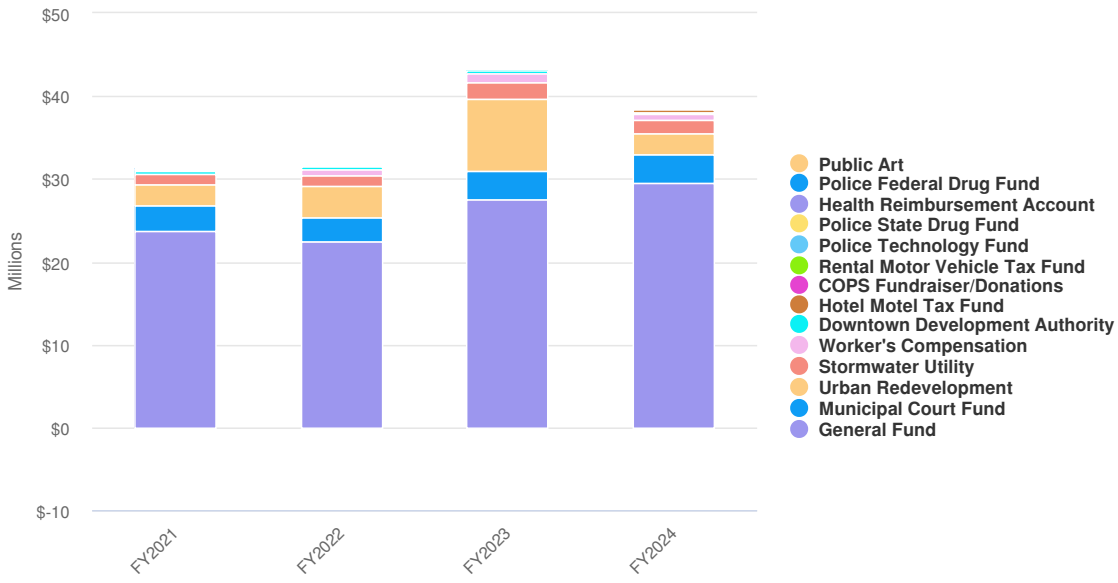
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted $ Change) | FY2023 Amended vs. FY2024 Adopted %Change) |
|---|---|---|---|---|---|---|
| General Fund | $23,625,443 | $22,438,588 | $ 27,508,897 | $ 29,480,215 | $ 1,971,318 | 7.2% |
| Special Revenue Fund | $ 263,258 | $ 290,034 | $ 622,852 | $ 457,244 | -$ 165,608 | -26.6% |
| Enterprise Fund | $ 1,345,250 | $ 1,296,150 | $ 1,891,911 | $ 1,561,280 | -$ 330,631 | -17.5% |
| Internal Service Fund | $ 48 | $ 815,611 | $ 1,121,780 | $ 688,495 | -$ 433,285 | -38.6% |
| Trust & Agency Fund | $ 3,180,412 | $ 2,955,873 | $ 3,423,200 | $ 3,444,260 | $ 21,060 | 0.6% |
| Component Units | $ 2,834,145 | $ 3,955,912 | $ 9,196,599 | $ 2,958,703 | -$ 6,237,896 | -67.8% |
| **Total** | **$31,248,557** | **$31,752,168** | **$ 43,765,240** | **$ 38,590,197** | **-$ 5,175,043** | **-11.8%** |

# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund

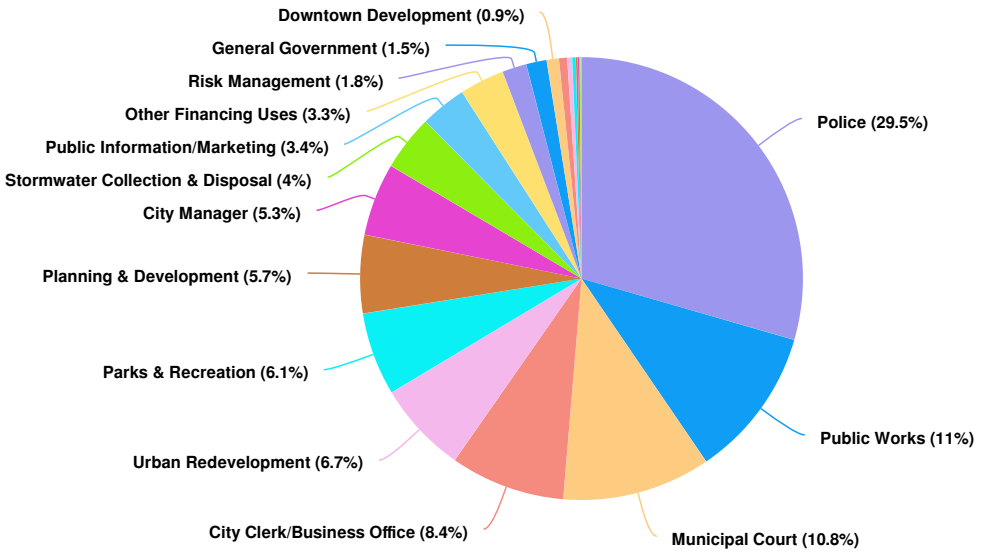



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | $23,625,443 | $22,438,588 | $27,508,897 | $29,480,215 | $1,971,317 | 7.2% |
| Public Art | $5,948 | $39,931 | $78,000 | $4,000 | -$74,000 | -94.9% |
| Police Federal Drug Fund | $74,031 | $12,028 | $21,316 | $11,215 | -$10,101 | -47.4% |
| Police State Drug Fund | $13,940 | $20,515 | $31,147 | $25,229 | -$5,918 | -19% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Hotel Motel Tax Fund | $6,557 | $162,702 | $177,144 | $235,200 | $58,056 | 32.8% |
| Rental Motor Vehicle Tax Fund | $58,895 | $2,333 | $109,600 | $65,000 | -$44,600 | -40.7% |
| Police Technology Fund | $100,000 | $50,000 | $140,000 | $50,000 | -$90,000 | -64.3% |
| COPS Fundraiser/Donations | $3,887 | $2,525 | $65,645 | $66,600 | $955 | 1.5% |
| Stormwater Utility | $1,345,250 | $1,296,150 | $1,891,911 | $1,561,280 | -$330,631 | -17.5% |
| Worker's Compensation | -$5,405 | $811,010 | $1,101,780 | $668,495 | -$433,285 | -39.3% |
| Health Reimbursement Account | $5,453 | $4,601 | $20,000 | $20,000 | $0 | 0% |
| Municipal Court Fund | $3,180,412 | $2,955,873 | $3,423,200 | $3,444,260 | $21,060 | 0.6% |
| Downtown Development Authority | $387,601 | $268,956 | $376,007 | $344,685 | -$31,322 | -8.3% |
| Urban Redevelopment | $2,446,544 | $3,686,956 | $8,820,592 | $2,614,018 | -$6,206,574 | -70.4% |
| **Total:** | **$31,248,557** | **$31,752,168** | **$43,765,240** | **$38,590,197** | **-$5,175,043** | **-11.8%** |

# Expenditures by Function

## Budgeted Expenditures by Function

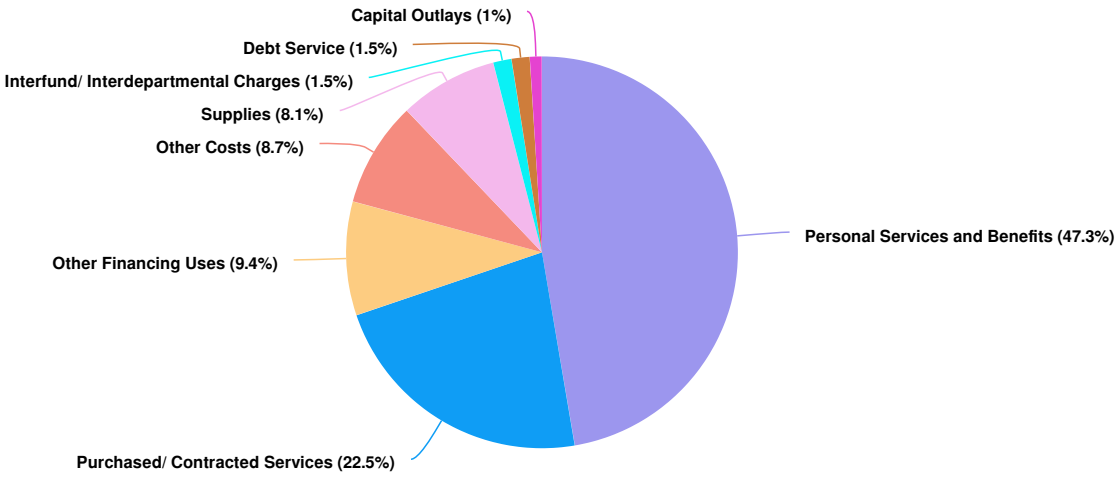



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Mayor & Council | $46,190 | $120,462 | $137,766 | $134,878 | -$2,888 | -2.1% |
| Boards & Committees | $1,050 | $538 | $6,567 | $6,459 | -$108 | -1.6% |
| City Manager | $1,305,272 | $1,222,683 | $1,104,878 | $2,055,998 | $951,120 | 86.1% |

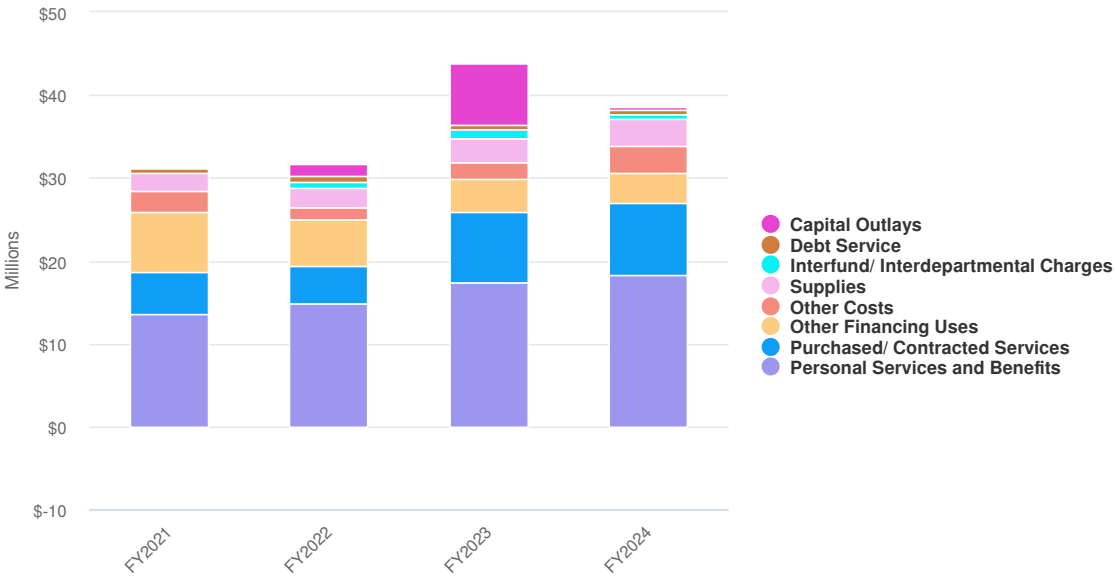
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| City Clerk/Business Office | $2,595,099 | $2,799,472 | $3,131,090 | $3,241,602 | $110,512 | 3.5% |
| General Government | $305,796 | $321,218 | $488,722 | $578,501 | $89,778 | 18.4% |
| Public Information/Marketing | $841,173 | $1,037,823 | $1,217,510 | $1,304,438 | $86,928 | 7.1% |
| Risk Management | $48 | $815,611 | $1,121,780 | $688,495 | -$433,285 | -38.6% |
| General Administration Fees | $0 | $20 | $162 | $0 | -$162 | -100% |
| Municipal Court | $3,830,343 | $3,599,344 | $4,081,964 | $4,181,071 | $99,106 | 2.4% |
| Police | $8,428,564 | $9,165,888 | $11,253,771 | $11,375,356 | $121,585 | 1.1% |
| Police Administration | $91,858 | $35,068 | $115,108 | $103,044 | -$12,064 | -10.5% |
| Crime Control & Investigation | $0 | $50,000 | $30,000 | $50,000 | $20,000 | 66.7% |
| Youth Investigation & Control | $0 | $0 | $3,000 | $0 | -$3,000 | -100% |
| Public Works | $1,695,922 | $2,065,751 | $3,897,248 | $4,247,388 | $350,141 | 9% |
| Roadways & Walkways | $0 | $0 | $782,509 | $0 | -$782,509 | -100% |
| Paved Streets | $56,054 | $12,337 | $3,263,402 | $0 | -$3,263,402 | -100% |
| Sanitary Sewer | $0 | $84,000 | $0 | $0 | $0 | 0% |
| Stormwater Collection & Disposal | $1,345,250 | $1,296,150 | $1,891,911 | $1,561,280 | -$330,631 | -17.5% |
| Parks & Recreation | $1,578,288 | $1,869,196 | $2,169,430 | $2,337,055 | $167,625 | 7.7% |
| Spectator Recreation | $5,948 | $39,931 | $86,470 | $4,000 | -$82,470 | -95.4% |
| Special Recreational Facilities | $139,613 | $0 | $2,158,850 | $0 | -$2,158,850 | -100% |
| Park Areas | $0 | $205,974 | $589,054 | $0 | -$589,054 | -100% |
| Planning & Development | $1,514,050 | $1,809,937 | $2,028,664 | $2,202,437 | $173,774 | 8.6% |
| Urban Redevelopment | $2,143,036 | $1,379,654 | $1,962,573 | $2,585,836 | $623,263 | 31.8% |
| Tourism | $6,557 | $162,702 | $177,144 | $235,200 | $58,056 | 32.8% |
| Downtown Development | $375,902 | $194,708 | $402,367 | $341,905 | -$60,462 | -15% |
| Downtown Facade Imp | $2,000 | $0 | $10,000 | $10,000 | $0 | 0% |
| Parking | $18,595 | $76,581 | $73,240 | $57,780 | -$15,460 | -21.1% |
| Other Financing Uses | $4,814,108 | $3,305,035 | $1,524,487 | $1,259,291 | -$265,196 | -17.4% |
| No Department | $107,842 | $82,084 | $55,572 | $28,182 | -$27,390 | -49.3% |
| **Total Expenditures:** | **$31,248,557** | **$31,752,168** | **$43,765,240** | **$38,590,197** | **-$5,175,043** | **-11.8%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Personal Services and Benefits | $13,487,866 | $14,828,430 | $17,452,345 | $18,262,266 | $809,921 | 4.6% |
| Purchased/ Contracted Services | $5,205,512 | $4,448,671 | $8,487,792 | $8,674,354 | $186,562 | 2.2% |
| Supplies | $2,093,580 | $2,332,162 | $2,865,174 | $3,127,991 | $262,817 | 9.2% |
| Capital Outlays | $185,132 | $1,552,920 | $7,304,807 | $383,042 | -$6,921,765 | -94.8% |
| Interfund/ Interdepartmental Charges | -$36,216 | $743,450 | $1,026,725 | $587,650 | -$439,075 | -42.8% |
| Other Costs | $2,526,936 | $1,572,217 | $2,148,225 | $3,356,100 | $1,207,875 | 56.2% |
| Debt Service | $569,479 | $652,729 | $619,941 | $575,383 | -$44,558 | -7.2% |
| Other Financing Uses | $7,216,268 | $5,621,589 | $3,860,231 | $3,623,411 | -$236,820 | -6.1% |
| **Total Expense Objects:** | **$31,248,557** | **$31,752,168** | **$43,765,240** | **$38,590,197** | **-$5,175,043** | **-11.8%** |

# General Fund

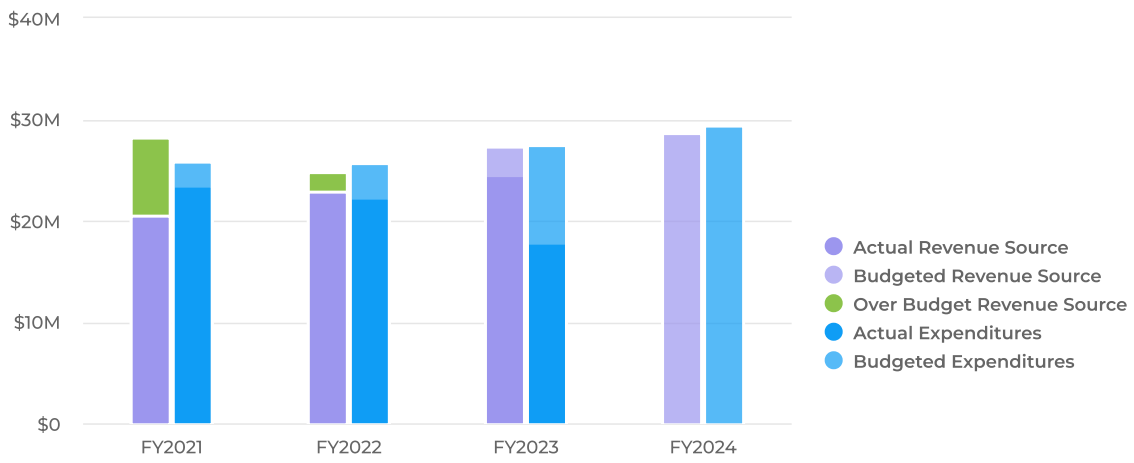
The General Fund is a governmental fund. It is the general operating fund for the City. Accounts for all financial resources except those required to be accounted for in another fund. Most financial transactions are reported in this fund. Only one general fund is permitted for reporting purposes.

## Fund 100 - General Fund



## Summary

City of Duluth, GA is projecting $28.67M of revenue in FY2024, which represents a 4.9% increase over the prior year. Budgeted expenditures are projected to increase by 7.2% or $1.97M to $29.48M in FY2024.



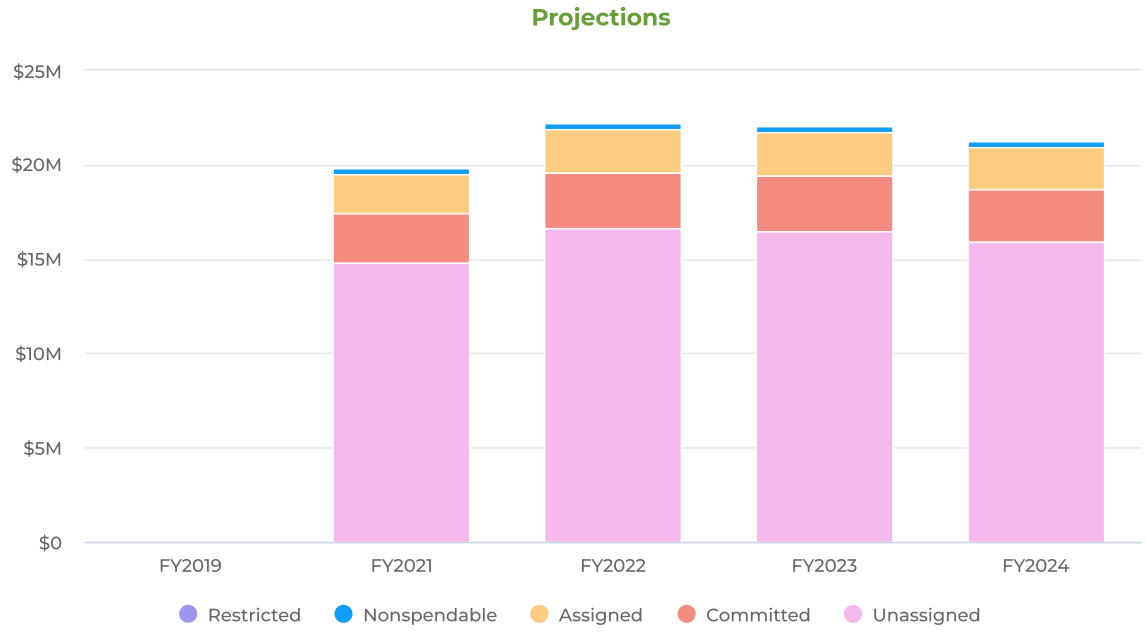

## General Fund Comprehensive Summary

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|
| **Beginning Fund Balance:** | **$15,117,146** | **$19,856,267** | **$22,247,335** | **$22,081,125** |
| **Revenues** | | | | |
| Taxes | $18,001,739 | $18,906,654 | $20,456,220 | $22,663,400 |
| Licenses and Permits | $1,108,205 | $1,423,012 | $1,263,772 | $1,455,095 |
| Intergovernmental | $3,724,998 | $311,067 | $667,770 | $613,413 |
| Charges for Services | $337,456 | $474,702 | $386,674 | $409,115 |
| Fines and Forfeitures | $2,939,254 | $3,093,517 | $3,012,000 | $2,720,600 |
| Investment Income | $103,650 | $32,261 | $79,000 | $488,000 |
| Contributions and Donations | $50,506 | $115,857 | $46,800 | $26,000 |
| Miscellaneous | $183,094 | $295,563 | $129,660 | $119,520 |
| Other Financing Sources | $1,915,662 | $177,022 | $1,300,791 | $175,200 |
| **Total Revenues:** | **$28,364,564** | **$24,829,655** | **$27,342,687** | **$28,670,343** |
| | | | | |
| **Expenditures** | | | | |
| Personal Services and Benefits | | | | |
| Mayor & Council | $34,974 | $35,509 | $42,629 | $42,629 |
| Boards & Committees | $1,050 | $538 | $6,567 | $6,459 |
| City Manager | $710,919 | $786,285 | $818,309 | $925,897 |
| City Clerk/Business Office | $1,304,641 | $1,358,898 | $1,442,440 | $1,464,475 |
| General Government | $1,464 | $13,453 | $35,624 | $35,647 |
| Public Information/Marketing | $364,043 | $415,777 | $504,245 | $535,026 |
| Municipal Court | $633,243 | $615,162 | $628,546 | $691,375 |
| Police | $7,081,668 | $7,807,439 | $9,354,509 | $9,437,489 |
| Public Works | $1,214,908 | $1,370,756 | $1,679,684 | $1,828,446 |
| Parks & Recreation | $1,018,655 | $1,157,865 | $1,432,333 | $1,584,927 |
| Planning & Development | $882,683 | $1,070,337 | $1,210,098 | $1,419,598 |
| **Total Personal Services and Benefits:** | **$13,248,246** | **$14,632,018** | **$17,154,984** | **$17,971,969** |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|
| | | | | |
| Purchased/ Contracted Services | | | | |
| City Manager | $591,563 | $425,340 | $282,069 | $1,125,511 |
| City Clerk/Business Office | $1,130,699 | $1,248,818 | $1,384,100 | $1,522,172 |
| Public Information/Marketing | $67,635 | $97,373 | $125,078 | $125,756 |
| Municipal Court | $10,119 | $16,547 | $19,143 | $25,596 |
| Police | $681,145 | $725,347 | $969,812 | $1,072,150 |
| Public Works | $317,466 | $582,308 | $1,852,453 | $1,991,875 |
| Parks & Recreation | $350,929 | $396,888 | $449,219 | $436,377 |
| Planning & Development | $236,236 | $242,950 | $312,703 | $311,322 |
| General Government | $153,071 | $161,775 | $298,658 | $333,704 |
| Mayor & Council | $10,008 | $25,861 | $36,328 | $32,440 |
| **Total Purchased/ Contracted Services:** | **$3,548,872** | **$3,923,207** | **$5,729,563** | **$6,976,903** |
| | | | | |
| Supplies | | | | |
| Mayor & Council | $1,208 | $6,897 | $8,809 | $9,809 |
| City Manager | $2,790 | $11,058 | $4,500 | $4,590 |
| City Clerk/Business Office | $137,703 | $184,194 | $202,189 | $228,925 |
| General Government | $151,261 | $145,990 | $154,440 | $209,150 |
| Public Information/Marketing | $409,495 | $524,673 | $556,194 | $611,663 |
| Municipal Court | $6,569 | $11,762 | $11,075 | $19,840 |
| Police | $581,861 | $620,477 | $816,203 | $831,717 |
| Public Works | $117,419 | $112,687 | $157,587 | $237,028 |
| Parks & Recreation | $187,205 | $230,490 | $287,878 | $315,751 |
| Planning & Development | $389,467 | $437,145 | $420,255 | $460,517 |
| **Total Supplies:** | **$1,984,977** | **$2,285,374** | **$2,619,130** | **$2,928,990** |
| | | | | |
| Capital Outlays | | | | |
| Mayor & Council | $0 | $52,196 | $0 | $0 |
| City Clerk/Business Office | $0 | $0 | $76,641 | $10 |
| Public Information/Marketing | $0 | $0 | $31,993 | $31,993 |
| Police | $83,890 | $12,625 | $113,247 | $34,000 |
| Public Works | $46,130 | $0 | $207,524 | $190,039 |
| Parks & Recreation | $21,500 | $83,952 | $0 | $0 |
| Planning & Development | $5,229 | $25,759 | $32,908 | $4,000 |
| **Total Capital Outlays:** | **$156,749** | **$174,531** | **$462,313** | **$260,042** |
| | | | | |
| Interfund/ Interdepartmental Charges | | | | |
| City Clerk/Business Office | $17,958 | $3,952 | $20,000 | $20,000 |
| **Total Interfund/ Interdepartmental Charges:** | **$17,958** | **$3,952** | **$20,000** | **$20,000** |
| | | | | |
| Other Costs | | | | |
| City Clerk/Business Office | $4,097 | $3,611 | $5,720 | $6,020 |
| Planning & Development | $435 | $33,746 | $52,700 | $7,000 |
| Mayor & Council | $0 | $0 | $50,000 | $50,000 |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|
| **Total Other Costs:** | **$4,532** | **$37,357** | **$108,420** | **$63,020** |
| | | | | |
| Other Financing Uses | | | | |
| Other Financing Uses | $4,664,108 | $1,382,148 | $1,414,487 | $1,259,291 |
| **Total Other Financing Uses:** | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** |
| **Total Expenditures:** | **$23,625,443** | **$22,438,588** | **$27,508,897** | **$29,480,215** |
| **Total Revenues Less Expenditures:** | **$4,739,121** | **$2,391,068** | **-$166,210** | **-$809,872** |
| **Ending Fund Balance:** | **$19,856,267** | **$22,247,335** | **$22,081,125** | **$21,271,253** |

## Fund Balance




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Unassigned | $14,827,273 | $16,612,756 | $16,488,642 | $15,883,886 | -3.7% | $-604,756 |
| Assigned | $2,065,891 | $2,314,663 | $2,297,370 | $2,213,109 | -3.7% | $-84,261 |
| Committed | $2,624,966 | $2,941,061 | $2,919,089 | $2,812,025 | -3.7% | $-107,064 |
| Restricted | $0 | $0 | $0 | $0 | 0% | $0 |
| Nonspendable | $338,137 | $378,855 | $376,024 | $362,233 | -3.7% | $-13,791 |
| **Total Fund Balance:** | **$19,856,267** | **$22,247,335** | **$22,081,125** | **$21,271,253** | **-3.7%** | **$-809,872** |

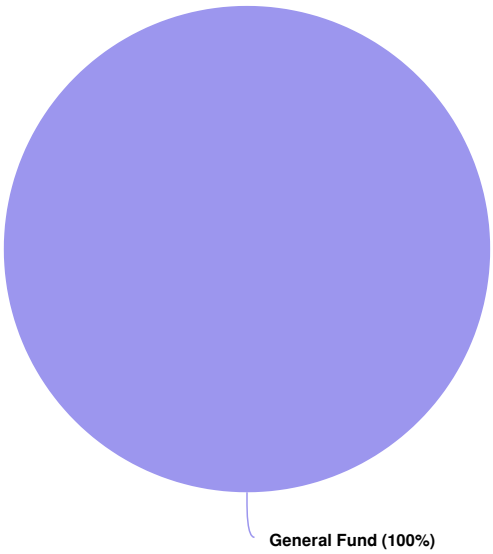
# General Fund Revenues

The major General Fund revenue sources are sales taxes, property taxes, franchise fees, business license fees, fines and forfeitures, and interest income.

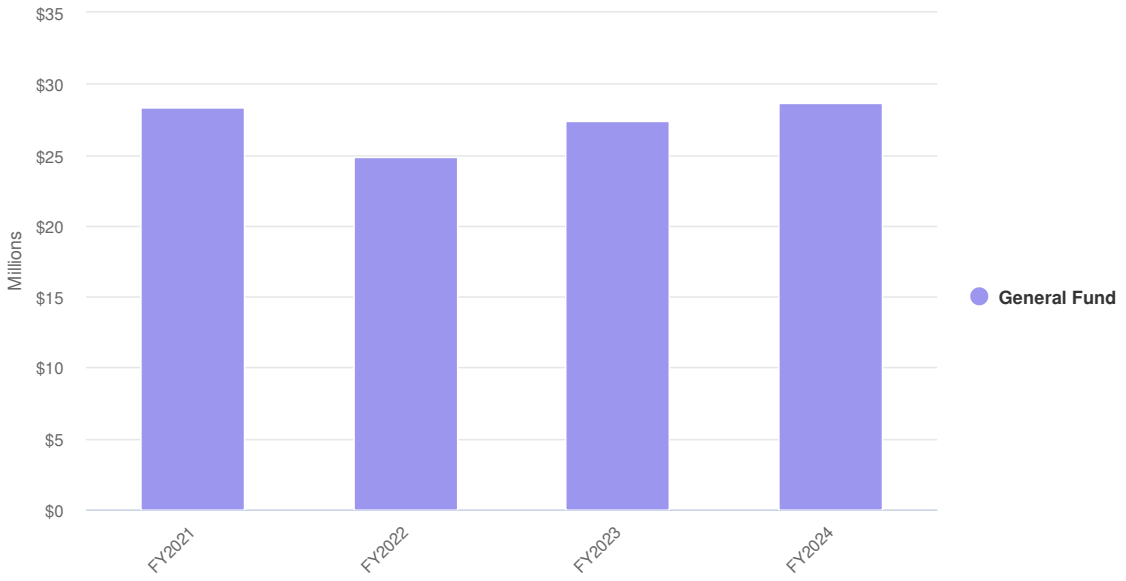
## Revenue by Fund

The City of Duluth, GA is projecting $28.7M of revenue in FY2024, which represents a 4.9% increase over the prior year. Taxes increased 10.8% mainly because of the increase in property tax revenue due to new commercial and residential construction. Licenses and permit revenue increased 15.1% because the review building plan revenue increased due to the recent revenue trends. Overall investment income increased 517.7% based on the upcoming certificate of deposit (CD) renewals and increases in interest rates. Contributions and donations revenue decreased 44.4% based on recent trends. Other financial sources decreased 86.5% because there is no transfer from the Police Technology fund, and these funds will be used by the Police Department for capital-related purchases and equipment upgrades.

### 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Taxes** | | | | | | |
| FY 2020 Property Taxes | 100-311201 | $10,092,430 | $31,572 | $2,000 | $0 | -100% |
| 2021 Property Taxes | 100-311202 | $0 | $10,500,785 | $30,000 | $0 | -100% |
| 2022 Property Taxes | 100-311203 | $0 | $2,101 | $12,700,000 | $0 | -100% |
| 2023 Property Taxes | 100-311204 | $0 | $0 | $0 | $14,150,000 | N/A |
| FY 2008 Property Taxes | 100-311206 | $19 | $0 | $0 | $0 | 0% |
| FY 2009 Property Taxes | 100-311207 | $19 | $0 | $0 | $0 | 0% |
| FY 2010 Property Taxes | 100-311208 | $22 | $0 | $0 | $0 | 0% |
| FY 2011 Property Taxes | 100-311209 | $22 | $0 | $10 | $0 | -100% |
| FY 2012 Property Taxes | 100-311210 | $22 | $0 | $10 | $0 | -100% |
| FY 2013 Property Taxes | 100-311211 | $22 | $0 | $10 | $0 | -100% |
| FY 2014 Property Taxes | 100-311212 | $22 | $0 | $10 | $0 | -100% |
| FY 2015 Property Taxes | 100-311213 | $22 | $25 | $10 | $0 | -100% |
| FY 2016 Property Taxes | 100-311214 | $221 | $109 | $50 | $0 | -100% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| FY 2017 Property Taxes | 100-311215 | -$2,205 | $1,046 | $150 | $0 | -100% |
| FY 2018 Property Taxes | 100-311216 | $4,272 | $2,058 | $250 | $0 | -100% |
| FY 2019 Property Taxes | 100-311217 | $34,145 | $4,293 | $1,000 | $0 | -100% |
| Gwinnett Co Motor Veh Taxes | 100-311310 | $46,741 | $39,915 | $33,000 | $34,000 | 3% |
| Motor Vehicle Title Ad Valorem Tax - TAVT | 100-311315 | $1,193,628 | $1,388,571 | $1,151,000 | $1,418,000 | 23.2% |
| Transfer Tax | 100-311600 | $92,395 | $105,422 | $76,000 | $63,000 | -17.1% |
| Intangible Tax | 100-311601 | $240,364 | $216,747 | $150,000 | $110,000 | -26.7% |
| Franchise Tax | 100-311700 | $2,031,878 | $2,026,136 | $2,000,000 | $2,000,000 | 0% |
| Alcohol Beverage Tax | 100-314200 | $659,691 | $638,297 | $630,000 | $630,000 | 0% |
| Mixed Drink Excise Tax | 100-314300 | $110,164 | $172,747 | $115,000 | $170,000 | 47.8% |
| Malt Beverage Excise Tax | 100-314310 | $3,575 | $6,773 | $3,000 | $4,000 | 33.3% |
| Energy Excise Tax | 100-314500 | $14,135 | $17,405 | $15,000 | $17,000 | 13.3% |
| Occupational Tax | 100-316100 | $1,131,985 | $1,338,208 | $1,170,000 | $1,170,000 | 0% |
| Occupational Tax Admin Fee | 100-316101 | $84,227 | $78,450 | $78,000 | $77,000 | -1.3% |
| Insurance Premium Tax | 100-316200 | $2,141,345 | $2,212,202 | $2,200,000 | $2,700,000 | 22.7% |
| Institutional Tax | 100-316300 | $67,995 | $65,817 | $70,000 | $70,200 | 0.3% |
| Interest on Delinquent Taxes/Fees | 100-319100 | $12,304 | $10,727 | $11,000 | $16,000 | 45.5% |
| Tax/Fee Penalty | 100-319101 | $8,546 | $8,434 | $7,000 | $9,600 | 37.1% |
| Alcohol Late Penalty | 100-319200 | $5,895 | $0 | $100 | $100 | 0% |
| Occupational Tax Penalty | 100-319400 | $25,734 | $37,296 | $12,000 | $23,000 | 91.7% |
| Tax FIFA Cost | 100-319500 | $2,104 | $1,520 | $1,620 | $1,500 | -7.4% |
| **Total Taxes:** | | **$18,001,739** | **$18,906,654** | **$20,456,220** | **$22,663,400** | **10.8%** |
| | | | | | | |
| **Licenses and Permits** | | | | | | |
| Alcohol Handling Permits | 100-321100 | $65,613 | $48,706 | $52,000 | $54,000 | 3.8% |
| Beer Only Package | 100-321110 | $2,000 | $1,000 | $1,500 | $1,000 | -33.3% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Beer and Wine Package | 100-321120 | $34,650 | $34,750 | $33,000 | $35,000 | 6.1% |
| Beer, Wine, Liquor Consumption | 100-321130 | $131,350 | $129,550 | $120,500 | $138,000 | 14.5% |
| Package Store Licenses | 100-321131 | $42,000 | $35,000 | $30,000 | $35,000 | 16.7% |
| Beer and Wine Consumption | 100-321132 | $23,800 | $25,250 | $24,000 | $25,000 | 4.2% |
| Beer Only Consumption | 100-321133 | $2,000 | $1,000 | $2,000 | $1,000 | -50% |
| Liquor Consumption | 100-321134 | $0 | $0 | $150 | $150 | 0% |
| Wine Only Consumption | 100-321135 | $0 | $2,625 | $100 | $1,750 | 1,650% |
| Alcohol Special Events Facility | 100-321145 | $3,700 | $3,000 | $3,000 | $3,000 | 0% |
| Brewery - Beer and Malt Beverages | 100-321154 | $7,750 | $5,000 | $5,000 | $5,000 | 0% |
| Insurance License Fees | 100-321220 | $54,650 | $52,700 | $55,000 | $53,000 | -3.6% |
| Business Permits | 100-321250 | $0 | $0 | $50 | $50 | 0% |
| Alcohol Application Fees | 100-321900 | $5,500 | $6,455 | $4,000 | $6,000 | 50% |
| Zoning and Land Use | 100-322210 | $11,992 | $12,626 | $4,000 | $9,000 | 125% |
| Signs | 100-322230 | $16,200 | $16,750 | $15,000 | $15,000 | 0% |
| Filming Permits and Fees | 100-322902 | $6,874 | $2,000 | $500 | $500 | 0% |
| Miscellaneous - Fees & Charges - Planning | 100-322990 | $100 | $225 | $200 | $200 | 0% |
| Permit - Building Plan | 100-323100 | $632,582 | $974,615 | $856,772 | $1,014,195 | 18.4% |
| Permit - Land Disturbance Plan | 100-323110 | $8,083 | $7,231 | $9,000 | $6,250 | -30.6% |
| Inspection | 100-323111 | $17,225 | $36,100 | $23,000 | $32,000 | 39.1% |
| Permit- Trades (MEP) | 100-323130 | $7,825 | $7,675 | $7,000 | $6,000 | -14.3% |
| Permit- Telecommunications | 100-323140 | $1,500 | $3,750 | $3,000 | $2,000 | -33.3% |
| Permit - Miscellaneous/ Other | 100-323190 | $32,812 | $17,004 | $15,000 | $12,000 | -20% |
| **Total Licenses and Permits:** | | **$1,108,205** | **$1,423,012** | **$1,263,772** | **$1,455,095** | **15.1%** |
| | | | | | | |
| **Intergovernmental** | | | | | | |
| DOJ Federal Grant | 100-331111 | $4,050 | $6,850 | $6,400 | $12,000 | 87.5% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Federal Grants | 100-331150 | $0 | $75,355 | $0 | $0 | 0% |
| Other Taxes | 100-338000 | $1,358 | $1,353 | $1,370 | $1,354 | -1.2% |
| Intergovernmental Revenue | 100-338100 | $3,719,591 | $227,509 | $660,000 | $600,059 | -9.1% |
| **Total Intergovernmental:** | | **$3,724,998** | **$311,067** | **$667,770** | **$613,413** | **-8.1%** |
| | | | | | | |
| **Charges for Services** | | | | | | |
| Review - Building Plan | 100-341300 | $36,978 | $54,484 | $40,000 | $39,150 | -2.1% |
| Plat Reduction Fee | 100-341310 | $160 | $260 | $100 | $150 | 50% |
| Review - Plans and Plats | 100-341320 | $1,970 | $3,952 | $2,000 | $2,000 | 0% |
| Review - Land Disturbance Plan | 100-341330 | $14,050 | $7,400 | $10,000 | $6,220 | -37.8% |
| Review - Miscellaneous/ Other | 100-341340 | $3,000 | $1,800 | $1,000 | $2,400 | 140% |
| Special Assessments | 100-341395 | $0 | $1,245 | $1,000 | $1,000 | 0% |
| Police Dept. Copies | 100-342112 | $6,837 | $5,564 | $6,400 | $6,100 | -4.7% |
| False Alarms | 100-342130 | $7,250 | $10,075 | $8,000 | $11,000 | 37.5% |
| Police Dept. Fingerprints | 100-342310 | $20,828 | $22,593 | $19,000 | $24,000 | 26.3% |
| Criminal History Background | 100-342311 | $58,033 | $53,648 | $50,000 | $40,950 | -18.1% |
| Garbage Bags - 32 Gallon | 100-344110 | $3,274 | $4,497 | $2,793 | $2,999 | 7.4% |
| Garbage Bags - Senior 32 Gal | 100-344111 | $722 | $414 | $621 | $552 | -11.1% |
| Garbage Bags - 13 Gallon | 100-344112 | $867 | $1,817 | $1,143 | $2,377 | 108% |
| Garbage Bags - Senior 13 Gal | 100-344113 | $311 | $320 | $332 | $263 | -20.8% |
| Garbage Bags - 42 Gallon | 100-344114 | $344 | $762 | $544 | $626 | 15.1% |
| Garbage Bags - Senior 42 Gallon | 100-344115 | $106 | $95 | $41 | $28 | -31.7% |
| Recycling Proceeds | 100-344130 | $11,678 | $22,485 | $15,000 | $15,000 | 0% |
| Appeal Hearing Fees | 100-346900 | $0 | $0 | $100 | $100 | 0% |
| Bunten Rd. Facility Rental | 100-347200 | -$600 | $1,017 | $500 | $1,400 | 180% |
| Pavilion Rental | 100-347201 | $30 | $1,315 | $2,000 | $2,000 | 0% |

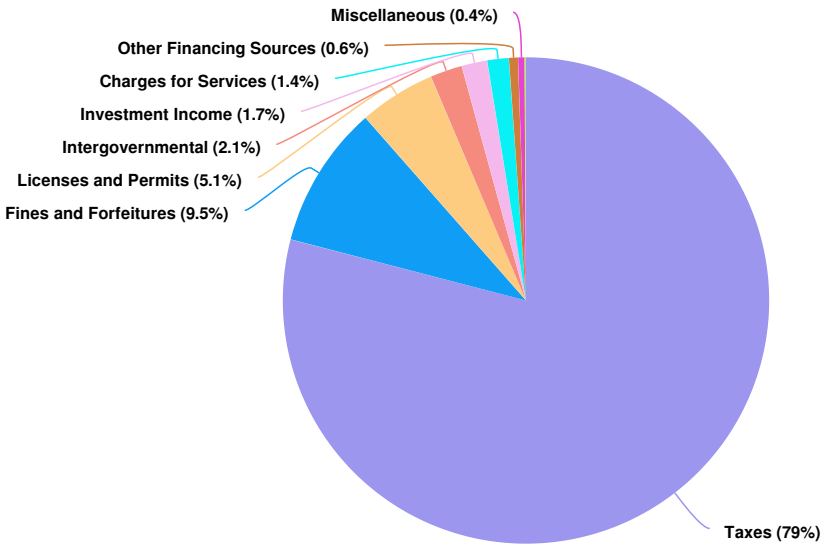
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Field Rental | 100-347202 | $7,068 | $26,168 | $13,000 | $20,000 | 53.8% |
| Gym Rental | 100-347203 | $0 | $5,503 | $2,200 | $4,500 | 104.5% |
| Facility Rental - Rogers Bridge | 100-347204 | $900 | $0 | $600 | $0 | -100% |
| Facility Rental - WP Jones | 100-347205 | $105 | $1,920 | $2,000 | $2,000 | 0% |
| Recreation Programs | 100-347500 | $81,575 | $98,118 | $90,000 | $90,000 | 0% |
| Camps | 100-347501 | $50,701 | $86,663 | $72,000 | $65,000 | -9.7% |
| Tennis Court Fees | 100-347502 | $18,124 | $31,283 | $20,000 | $28,000 | 40% |
| Senior Programs | 100-347504 | $40 | $649 | $600 | $1,000 | 66.7% |
| Concessions | 100-347900 | $0 | $0 | $100 | $100 | 0% |
| Bad Check Fee | 100-349300 | $200 | $600 | $300 | $400 | 33.3% |
| Credit Card Convenience Fee | 100-349310 | $1,670 | $3,008 | $2,500 | $2,900 | 16% |
| Event Attendant Fees | 100-349315 | $3,015 | $14,177 | $13,000 | $25,000 | 92.3% |
| Alcohol Training Class | 100-349320 | $7,050 | $7,640 | $8,000 | $8,500 | 6.3% |
| Open Records Request | 100-349325 | $1,170 | $5,230 | $1,800 | $3,400 | 88.9% |
| **Total Charges for Services:** | | **$337,456** | **$474,702** | **$386,674** | **$409,115** | **5.8%** |
| | | | | | | |
| **Fines and Forfeitures** | | | | | | |
| Court Fines | 100-351170 | $2,278,675 | $2,119,934 | $2,100,000 | $2,100,000 | 0% |
| Bonds & Forfeitures | 100-351200 | $1,495 | $0 | $1,000 | $100 | -90% |
| Cash Confiscation | 100-351320 | $13 | $325 | $1,000 | $500 | -50% |
| Photo Enforcement | 100-351900 | $659,071 | $973,258 | $910,000 | $620,000 | -31.9% |
| **Total Fines and Forfeitures:** | | **$2,939,254** | **$3,093,517** | **$3,012,000** | **$2,720,600** | **-9.7%** |
| | | | | | | |
| **Investment Income** | | | | | | |
| Interest Income - Checking | 100-361000 | $11,602 | $3,991 | $9,000 | $15,000 | 66.7% |
| Investment Income | 100-361001 | $84,845 | $27,471 | $59,000 | $391,000 | 562.7% |
| Investment Inc/ Capital Res | 100-361002 | $7,203 | $800 | $11,000 | $82,000 | 645.5% |
| **Total Investment Income:** | | **$103,650** | **$32,261** | **$79,000** | **$488,000** | **517.7%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **Contributions and Donations** | | | | | | |
| Flag Donations | 100-371001 | $600 | $800 | $500 | $200 | -60% |
| Special Events Sponsors/ Vendors | 100-371004 | $49,906 | $113,057 | $46,000 | $25,500 | -44.6% |
| Donations | 100-371005 | $0 | $2,000 | $300 | $300 | 0% |
| **Total Contributions and Donations:** | | **$50,506** | **$115,857** | **$46,800** | **$26,000** | **-44.4%** |
| | | | | | | |
| **Miscellaneous** | | | | | | |
| Downtown Rental Income | 100-381000 | $18,063 | $6,000 | $14,810 | $0 | -100% |
| Festival Center Rental | 100-381002 | $175 | $12,850 | $10,000 | $10,000 | 0% |
| F/C Patron Table Rental | 100-381003 | $1,985 | $3,840 | $1,000 | $0 | -100% |
| F/C Linen/Equip Rental | 100-381004 | $0 | $3,155 | $1,300 | $1,600 | 23.1% |
| Alcohol Posted Sign | 100-381005 | $150 | $125 | $100 | $100 | 0% |
| Rental Income Grid | 100-382001 | $76,281 | $81,739 | $76,000 | $76,000 | 0% |
| Reimb - Damaged Property | 100-383000 | $1,200 | $2,675 | $100 | $100 | 0% |
| Insurance Proceeds - Accidents | 100-383001 | $50,963 | $55,004 | $15,000 | $14,000 | -6.7% |
| Insurance Claims Reimbursements | 100-383005 | $15,745 | $62,817 | $2,000 | $2,000 | 0% |
| Miscellaneous Revenue | 100-389000 | $6,133 | $37,457 | $4,000 | $9,000 | 125% |
| Police Dept. Misc. Revenue | 100-389001 | $1,925 | $1,203 | $500 | $800 | 60% |
| Income from Copies, etc. | 100-389007 | $411 | $0 | $100 | $100 | 0% |
| Dumpster Card Fees | 100-389009 | $1,975 | $1,900 | $1,600 | $1,700 | 6.3% |
| Sale of Misc. Merchandise | 100-389010 | $0 | $0 | $40 | $10 | -75% |
| Cash Short and Over | 100-389011 | $39 | -$85 | $10 | $10 | 0% |
| Flexible Spending Gain/Loss | 100-389060 | $2,072 | $0 | $100 | $100 | 0% |
| 401A Employee Forfeitures | 100-389065 | $5,977 | $26,883 | $3,000 | $4,000 | 33.3% |
| **Total Miscellaneous:** | | **$183,094** | **$295,563** | **$129,660** | **$119,520** | **-7.8%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |

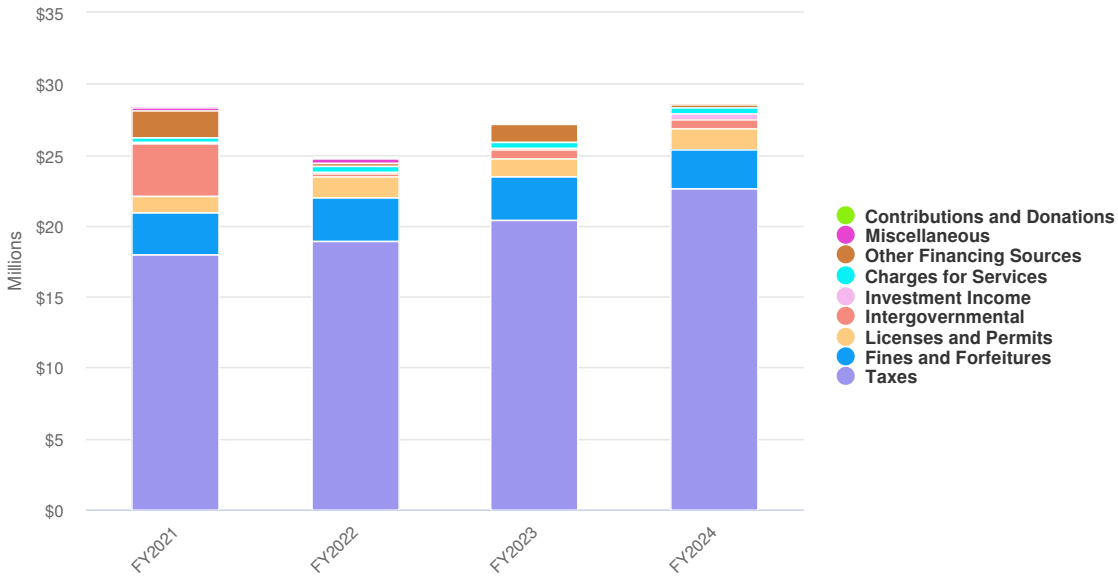
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Transfer from Police Tech Fund | 100-391222 | $100,000 | $0 | $140,000 | $0 | -100% |
| Transfer from State Drug Fund | 100-391223 | $4,050 | $6,871 | $6,400 | $0 | -100% |
| Transfer from HRA | 100-391265 | $444 | $0 | $0 | $0 | 0% |
| Transfer from Fund 770 URA | 100-391270 | $1,775,859 | $0 | $0 | $0 | 0% |
| Transfer from Fund 275 Hotel Motel | 100-391274 | $0 | $87,493 | $106,344 | $155,000 | 45.8% |
| Transfer from ARPA 2021 | 100-391281 | $0 | $0 | $1,027,847 | $0 | -100% |
| Sale of Assets (not Capital) | 100-392100 | $4,867 | $6,534 | $100 | $100 | 0% |
| Auction Proceeds | 100-392101 | $16 | $414 | $100 | $100 | 0% |
| Sale of Property/ Capital Assets | 100-392200 | $30,427 | $75,710 | $20,000 | $20,000 | 0% |
| **Total Other Financing Sources:** | | **$1,915,662** | **$177,022** | **$1,300,791** | **$175,200** | **-86.5%** |
| **Total General Fund:** | | **$28,364,564** | **$24,829,655** | **$27,342,687** | **$28,670,343** | **4.9%** |

## Revenues by Source

### Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Taxes** | | | | | | |
| **General Property Taxes** | | | | | | |
| FY 2020 Property Taxes | 100-311201 | $10,092,430 | $31,572 | $2,000 | $0 | -100% |
| 2021 Property Taxes | 100-311202 | $0 | $10,500,785 | $30,000 | $0 | -100% |
| 2022 Property Taxes | 100-311203 | $0 | $2,101 | $12,700,000 | $0 | -100% |
| 2023 Property Taxes | 100-311204 | $0 | $0 | $0 | $14,150,000 | N/A |
| FY 2008 Property Taxes | 100-311206 | $19 | $0 | $0 | $0 | 0% |
| FY 2009 Property Taxes | 100-311207 | $19 | $0 | $0 | $0 | 0% |
| FY 2010 Property Taxes | 100-311208 | $22 | $0 | $0 | $0 | 0% |
| FY 2011 Property Taxes | 100-311209 | $22 | $0 | $10 | $0 | -100% |
| FY 2012 Property Taxes | 100-311210 | $22 | $0 | $10 | $0 | -100% |
| FY 2013 Property Taxes | 100-311211 | $22 | $0 | $10 | $0 | -100% |
| FY 2014 Property Taxes | 100-311212 | $22 | $0 | $10 | $0 | -100% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| FY 2015 Property Taxes | 100-311213 | $22 | $25 | $10 | $0 | -100% |
| FY 2016 Property Taxes | 100-311214 | $221 | $109 | $50 | $0 | -100% |
| FY 2017 Property Taxes | 100-311215 | -$2,205 | $1,046 | $150 | $0 | -100% |
| FY 2018 Property Taxes | 100-311216 | $4,272 | $2,058 | $250 | $0 | -100% |
| FY 2019 Property Taxes | 100-311217 | $34,145 | $4,293 | $1,000 | $0 | -100% |
| Gwinnett Co Motor Veh Taxes | 100-311310 | $46,741 | $39,915 | $33,000 | $34,000 | 3% |
| Motor Vehicle Title Ad Valorem Tax - TAVT | 100-311315 | $1,193,628 | $1,388,571 | $1,151,000 | $1,418,000 | 23.2% |
| Transfer Tax | 100-311600 | $92,395 | $105,422 | $76,000 | $63,000 | -17.1% |
| Intangible Tax | 100-311601 | $240,364 | $216,747 | $150,000 | $110,000 | -26.7% |
| Franchise Tax | 100-311700 | $2,031,878 | $2,026,136 | $2,000,000 | $2,000,000 | 0% |
| **Total General Property Taxes:** | | **$13,734,038** | **$14,318,779** | **$16,143,500** | **$17,775,000** | **10.1%** |
| | | | | | | |
| **Selective Sales & Use Taxes** | | | | | | |
| Alcohol Beverage Tax | 100-314200 | $659,691 | $638,297 | $630,000 | $630,000 | 0% |
| Mixed Drink Excise Tax | 100-314300 | $110,164 | $172,747 | $115,000 | $170,000 | 47.8% |
| Malt Beverage Excise Tax | 100-314310 | $3,575 | $6,773 | $3,000 | $4,000 | 33.3% |
| Energy Excise Tax | 100-314500 | $14,135 | $17,405 | $15,000 | $17,000 | 13.3% |
| **Total Selective Sales & Use Taxes:** | | **$787,566** | **$835,222** | **$763,000** | **$821,000** | **7.6%** |
| | | | | | | |
| **Business Taxes** | | | | | | |
| Occupational Tax | 100-316100 | $1,131,985 | $1,338,208 | $1,170,000 | $1,170,000 | 0% |
| Occupational Tax Admin Fee | 100-316101 | $84,227 | $78,450 | $78,000 | $77,000 | -1.3% |
| Insurance Premium Tax | 100-316200 | $2,141,345 | $2,212,202 | $2,200,000 | $2,700,000 | 22.7% |
| Institutional Tax | 100-316300 | $67,995 | $65,817 | $70,000 | $70,200 | 0.3% |
| **Total Business Taxes:** | | **$3,425,552** | **$3,694,677** | **$3,518,000** | **$4,017,200** | **14.2%** |
| | | | | | | |
| **Penalties & Interest on Delinquent taxes** | | | | | | |
| Interest on Delinquent Taxes/Fees | 100-319100 | $12,304 | $10,727 | $11,000 | $16,000 | 45.5% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Tax/Fee Penalty | 100-319101 | $8,546 | $8,434 | $7,000 | $9,600 | 37.1% |
| Alcohol Late Penalty | 100-319200 | $5,895 | $0 | $100 | $100 | 0% |
| Occupational Tax Penalty | 100-319400 | $25,734 | $37,296 | $12,000 | $23,000 | 91.7% |
| Tax FIFA Cost | 100-319500 | $2,104 | $1,520 | $1,620 | $1,500 | -7.4% |
| **Total Penalties & Interest on Delinquent taxes:** | | **$54,583** | **$57,976** | **$31,720** | **$50,200** | **58.3%** |
| **Total Taxes:** | | **$18,001,739** | **$18,906,654** | **$20,456,220** | **$22,663,400** | **10.8%** |
| | | | | | | |
| **Licenses and Permits** | | | | | | |
| **Business Licenses** | | | | | | |
| Alcohol Handling Permits | 100-321100 | $65,613 | $48,706 | $52,000 | $54,000 | 3.8% |
| Beer Only Package | 100-321110 | $2,000 | $1,000 | $1,500 | $1,000 | -33.3% |
| Beer and Wine Package | 100-321120 | $34,650 | $34,750 | $33,000 | $35,000 | 6.1% |
| Beer, Wine, Liquor Consumption | 100-321130 | $131,350 | $129,550 | $120,500 | $138,000 | 14.5% |
| Package Store Licenses | 100-321131 | $42,000 | $35,000 | $30,000 | $35,000 | 16.7% |
| Beer and Wine Consumption | 100-321132 | $23,800 | $25,250 | $24,000 | $25,000 | 4.2% |
| Beer Only Consumption | 100-321133 | $2,000 | $1,000 | $2,000 | $1,000 | -50% |
| Liquor Consumption | 100-321134 | $0 | $0 | $150 | $150 | 0% |
| Wine Only Consumption | 100-321135 | $0 | $2,625 | $100 | $1,750 | 1,650% |
| Alcohol Special Events Facility | 100-321145 | $3,700 | $3,000 | $3,000 | $3,000 | 0% |
| Brewery - Beer and Malt Beverages | 100-321154 | $7,750 | $5,000 | $5,000 | $5,000 | 0% |
| Insurance License Fees | 100-321220 | $54,650 | $52,700 | $55,000 | $53,000 | -3.6% |
| Business Permits | 100-321250 | $0 | $0 | $50 | $50 | 0% |
| Alcohol Application Fees | 100-321900 | $5,500 | $6,455 | $4,000 | $6,000 | 50% |
| **Total Business Licenses:** | | **$373,013** | **$345,036** | **$330,300** | **$357,950** | **8.4%** |
| | | | | | | |
| **Non-Business Licenses & Permits** | | | | | | |
| Zoning and Land Use | 100-322210 | $11,992 | $12,626 | $4,000 | $9,000 | 125% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Signs | 100-322230 | $16,200 | $16,750 | $15,000 | $15,000 | 0% |
| Filming Permits and Fees | 100-322902 | $6,874 | $2,000 | $500 | $500 | 0% |
| Miscellaneous - Fees & Charges - Planning | 100-322990 | $100 | $225 | $200 | $200 | 0% |
| **Total Non-Business Licenses & Permits:** | | **$35,166** | **$31,601** | **$19,700** | **$24,700** | **25.4%** |
| | | | | | | |
| **Regulatory Fees** | | | | | | |
| Permit - Building Plan | 100-323100 | $632,582 | $974,615 | $856,772 | $1,014,195 | 18.4% |
| Permit - Land Disturbance Plan | 100-323110 | $8,083 | $7,231 | $9,000 | $6,250 | -30.6% |
| Inspection | 100-323111 | $17,225 | $36,100 | $23,000 | $32,000 | 39.1% |
| Permit- Trades (MEP) | 100-323130 | $7,825 | $7,675 | $7,000 | $6,000 | -14.3% |
| Permit- Telecommunications | 100-323140 | $1,500 | $3,750 | $3,000 | $2,000 | -33.3% |
| Permit - Miscellaneous/ Other | 100-323190 | $32,812 | $17,004 | $15,000 | $12,000 | -20% |
| **Total Regulatory Fees:** | | **$700,026** | **$1,046,374** | **$913,772** | **$1,072,445** | **17.4%** |
| **Total Licenses and Permits:** | | **$1,108,205** | **$1,423,012** | **$1,263,772** | **$1,455,095** | **15.1%** |
| | | | | | | |
| **Intergovernmental** | | | | | | |
| **Federal Government Grants** | | | | | | |
| DOJ Federal Grant | 100-331111 | $4,050 | $6,850 | $6,400 | $12,000 | 87.5% |
| Federal Grants | 100-331150 | $0 | $75,355 | $0 | $0 | 0% |
| **Total Federal Government Grants:** | | **$4,050** | **$82,205** | **$6,400** | **$12,000** | **87.5%** |
| | | | | | | |
| **Local Government Unit Payment in Lieu of Taxes** | | | | | | |
| Other Taxes | 100-338000 | $1,358 | $1,353 | $1,370 | $1,354 | -1.2% |
| Intergovernmental Revenue | 100-338100 | $3,719,591 | $227,509 | $660,000 | $600,059 | -9.1% |
| **Total Local Government Unit Payment in Lieu of Taxes:** | | **$3,720,949** | **$228,862** | **$661,370** | **$601,413** | **-9.1%** |
| **Total Intergovernmental:** | | **$3,724,998** | **$311,067** | **$667,770** | **$613,413** | **-8.1%** |
| | | | | | | |
| **Charges for Services** | | | | | | |
| **General Government** | | | | | | |
| Review - Building Plan | 100-341300 | $36,978 | $54,484 | $40,000 | $39,150 | -2.1% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Plat Reduction Fee | 100-341310 | $160 | $260 | $100 | $150 | 50% |
| Review - Plans and Plats | 100-341320 | $1,970 | $3,952 | $2,000 | $2,000 | 0% |
| Review - Land Disturbance Plan | 100-341330 | $14,050 | $7,400 | $10,000 | $6,220 | -37.8% |
| Review - Miscellaneous/ Other | 100-341340 | $3,000 | $1,800 | $1,000 | $2,400 | 140% |
| Special Assessments | 100-341395 | $0 | $1,245 | $1,000 | $1,000 | 0% |
| **Total General Government:** | | **$56,158** | **$69,142** | **$54,100** | **$50,920** | **-5.9%** |
| | | | | | | |
| **Public Safety** | | | | | | |
| Police Dept. Copies | 100-342112 | $6,837 | $5,564 | $6,400 | $6,100 | -4.7% |
| False Alarms | 100-342130 | $7,250 | $10,075 | $8,000 | $11,000 | 37.5% |
| Police Dept. Fingerprints | 100-342310 | $20,828 | $22,593 | $19,000 | $24,000 | 26.3% |
| Criminal History Background | 100-342311 | $58,033 | $53,648 | $50,000 | $40,950 | -18.1% |
| **Total Public Safety:** | | **$92,947** | **$91,881** | **$83,400** | **$82,050** | **-1.6%** |
| | | | | | | |
| **Utilities/Enterprise** | | | | | | |
| Garbage Bags - 32 Gallon | 100-344110 | $3,274 | $4,497 | $2,793 | $2,999 | 7.4% |
| Garbage Bags - Senior 32 Gal | 100-344111 | $722 | $414 | $621 | $552 | -11.1% |
| Garbage Bags - 13 Gallon | 100-344112 | $867 | $1,817 | $1,143 | $2,377 | 108% |
| Garbage Bags - Senior 13 Gal | 100-344113 | $311 | $320 | $332 | $263 | -20.8% |
| Garbage Bags - 42 Gallon | 100-344114 | $344 | $762 | $544 | $626 | 15.1% |
| Garbage Bags - Senior 42 Gallon | 100-344115 | $106 | $95 | $41 | $28 | -31.7% |
| Recycling Proceeds | 100-344130 | $11,678 | $22,485 | $15,000 | $15,000 | 0% |
| **Total Utilities/Enterprise:** | | **$17,303** | **$30,389** | **$20,474** | **$21,845** | **6.7%** |
| | | | | | | |
| **Other Fees** | | | | | | |
| Appeal Hearing Fees | 100-346900 | $0 | $0 | $100 | $100 | 0% |
| **Total Other Fees:** | | **$0** | **$0** | **$100** | **$100** | **0%** |
| | | | | | | |
| **Culture & Recreation** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Bunten Rd. Facility Rental | 100-347200 | -$600 | $1,017 | $500 | $1,400 | 180% |
| Pavilion Rental | 100-347201 | $30 | $1,315 | $2,000 | $2,000 | 0% |
| Field Rental | 100-347202 | $7,068 | $26,168 | $13,000 | $20,000 | 53.8% |
| Gym Rental | 100-347203 | $0 | $5,503 | $2,200 | $4,500 | 104.5% |
| Facility Rental - Rogers Bridge | 100-347204 | $900 | $0 | $600 | $0 | -100% |
| Facility Rental - WP Jones | 100-347205 | $105 | $1,920 | $2,000 | $2,000 | 0% |
| Recreation Programs | 100-347500 | $81,575 | $98,118 | $90,000 | $90,000 | 0% |
| Camps | 100-347501 | $50,701 | $86,663 | $72,000 | $65,000 | -9.7% |
| Tennis Court Fees | 100-347502 | $18,124 | $31,283 | $20,000 | $28,000 | 40% |
| Senior Programs | 100-347504 | $40 | $649 | $600 | $1,000 | 66.7% |
| Concessions | 100-347900 | $0 | $0 | $100 | $100 | 0% |
| **Total Culture & Recreation:** | | **$157,943** | **$252,634** | **$203,000** | **$214,000** | **5.4%** |
| | | | | | | |
| **Other Charges for Services** | | | | | | |
| Bad Check Fee | 100-349300 | $200 | $600 | $300 | $400 | 33.3% |
| Credit Card Convenience Fee | 100-349310 | $1,670 | $3,008 | $2,500 | $2,900 | 16% |
| Event Attendant Fees | 100-349315 | $3,015 | $14,177 | $13,000 | $25,000 | 92.3% |
| Alcohol Training Class | 100-349320 | $7,050 | $7,640 | $8,000 | $8,500 | 6.3% |
| Open Records Request | 100-349325 | $1,170 | $5,230 | $1,800 | $3,400 | 88.9% |
| **Total Other Charges for Services:** | | **$13,105** | **$30,656** | **$25,600** | **$40,200** | **57%** |
| **Total Charges for Services:** | | **$337,456** | **$474,702** | **$386,674** | **$409,115** | **5.8%** |
| | | | | | | |
| **Fines and Forfeitures** | | | | | | |
| **Fines & Forfeitures** | | | | | | |
| Court Fines | 100-351170 | $2,278,675 | $2,119,934 | $2,100,000 | $2,100,000 | 0% |
| Bonds & Forfeitures | 100-351200 | $1,495 | $0 | $1,000 | $100 | -90% |
| Cash Confiscation | 100-351320 | $13 | $325 | $1,000 | $500 | -50% |
| Photo Enforcement | 100-351900 | $659,071 | $973,258 | $910,000 | $620,000 | -31.9% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Fines & Forfeitures:** | | **$2,939,254** | **$3,093,517** | **$3,012,000** | **$2,720,600** | **-9.7%** |
| **Total Fines and Forfeitures:** | | **$2,939,254** | **$3,093,517** | **$3,012,000** | **$2,720,600** | **-9.7%** |
| | | | | | | |
| **Investment Income** | | | | | | |
| **Interest Revenue** | | | | | | |
| Interest Income - Checking | 100-361000 | $11,602 | $3,991 | $9,000 | $15,000 | 66.7% |
| Investment Income | 100-361001 | $84,845 | $27,471 | $59,000 | $391,000 | 562.7% |
| Investment Inc/ Capital Res | 100-361002 | $7,203 | $800 | $11,000 | $82,000 | 645.5% |
| **Total Interest Revenue:** | | **$103,650** | **$32,261** | **$79,000** | **$488,000** | **517.7%** |
| **Total Investment Income:** | | **$103,650** | **$32,261** | **$79,000** | **$488,000** | **517.7%** |
| | | | | | | |
| **Contributions and Donations** | | | | | | |
| **Contributions & Donations from Private Sources** | | | | | | |
| Flag Donations | 100-371001 | $600 | $800 | $500 | $200 | -60% |
| Special Events Sponsors/ Vendors | 100-371004 | $49,906 | $113,057 | $46,000 | $25,500 | -44.6% |
| Donations | 100-371005 | $0 | $2,000 | $300 | $300 | 0% |
| **Total Contributions & Donations from Private Sources:** | | **$50,506** | **$115,857** | **$46,800** | **$26,000** | **-44.4%** |
| **Total Contributions and Donations:** | | **$50,506** | **$115,857** | **$46,800** | **$26,000** | **-44.4%** |
| | | | | | | |
| **Miscellaneous** | | | | | | |
| **Rents & Royalties** | | | | | | |
| Downtown Rental Income | 100-381000 | $18,063 | $6,000 | $14,810 | $0 | -100% |
| Festival Center Rental | 100-381002 | $175 | $12,850 | $10,000 | $10,000 | 0% |
| F/C Patron Table Rental | 100-381003 | $1,985 | $3,840 | $1,000 | $0 | -100% |
| F/C Linen/Equip Rental | 100-381004 | $0 | $3,155 | $1,300 | $1,600 | 23.1% |
| Alcohol Posted Sign | 100-381005 | $150 | $125 | $100 | $100 | 0% |
| **Total Rents & Royalties:** | | **$20,373** | **$25,970** | **$27,210** | **$11,700** | **-57%** |
| | | | | | | |
| **Telephone Commissions** | | | | | | |
| Rental Income Grid | 100-382001 | $76,281 | $81,739 | $76,000 | $76,000 | 0% |
| **Total Telephone Commissions:** | | **$76,281** | **$81,739** | **$76,000** | **$76,000** | **0%** |
| | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Reimbursement from Damaged Property** | | | | | | |
| Reimb - Damaged Property | 100-383000 | $1,200 | $2,675 | $100 | $100 | 0% |
| Insurance Proceeds - Accidents | 100-383001 | $50,963 | $55,004 | $15,000 | $14,000 | -6.7% |
| Insurance Claims Reimbursements | 100-383005 | $15,745 | $62,817 | $2,000 | $2,000 | 0% |
| **Total Reimbursement from Damaged Property:** | | **$67,908** | **$120,496** | **$17,100** | **$16,100** | **-5.8%** |
| | | | | | | |
| **Other** | | | | | | |
| Miscellaneous Revenue | 100-389000 | $6,133 | $37,457 | $4,000 | $9,000 | 125% |
| Police Dept. Misc. Revenue | 100-389001 | $1,925 | $1,203 | $500 | $800 | 60% |
| Income from Copies, etc. | 100-389007 | $411 | $0 | $100 | $100 | 0% |
| Dumpster Card Fees | 100-389009 | $1,975 | $1,900 | $1,600 | $1,700 | 6.3% |
| Sale of Misc. Merchandise | 100-389010 | $0 | $0 | $40 | $10 | -75% |
| Cash Short and Over | 100-389011 | $39 | -$85 | $10 | $10 | 0% |
| Flexible Spending Gain/Loss | 100-389060 | $2,072 | $0 | $100 | $100 | 0% |
| 401A Employee Forfeitures | 100-389065 | $5,977 | $26,883 | $3,000 | $4,000 | 33.3% |
| **Total Other:** | | **$18,533** | **$67,358** | **$9,350** | **$15,720** | **68.1%** |
| **Total Miscellaneous:** | | **$183,094** | **$295,563** | **$129,660** | **$119,520** | **-7.8%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |
| **Interfund Transfers** | | | | | | |
| Transfer from Police Tech Fund | 100-391222 | $100,000 | $0 | $140,000 | $0 | -100% |
| Transfer from State Drug Fund | 100-391223 | $4,050 | $6,871 | $6,400 | $0 | -100% |
| Transfer from HRA | 100-391265 | $444 | $0 | $0 | $0 | 0% |
| Transfer from Fund 770 URA | 100-391270 | $1,775,859 | $0 | $0 | $0 | 0% |
| Transfer from Fund 275 Hotel Motel | 100-391274 | $0 | $87,493 | $106,344 | $155,000 | 45.8% |
| Transfer from ARPA 2021 | 100-391281 | $0 | $0 | $1,027,847 | $0 | -100% |
| **Total Interfund Transfers:** | | **$1,880,352** | **$94,364** | **$1,280,591** | **$155,000** | **-87.9%** |
| | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Proceeds of General Fixed Asset Disposals** | | | | | | |
| Sale of Assets (not Capital) | 100-392100 | $4,867 | $6,534 | $100 | $100 | 0% |
| Auction Proceeds | 100-392101 | $16 | $414 | $100 | $100 | 0% |
| Sale of Property/ Capital Assets | 100-392200 | $30,427 | $75,710 | $20,000 | $20,000 | 0% |
| **Total Proceeds of General Fixed Asset Disposals:** | | **$35,310** | **$82,658** | **$20,200** | **$20,200** | **0%** |
| **Total Other Financing Sources:** | | **$1,915,662** | **$177,022** | **$1,300,791** | **$175,200** | **-86.5%** |
| **Total Revenue Source:** | | **$28,364,564** | **$24,829,655** | **$27,342,687** | **$28,670,343** | **4.9%** |

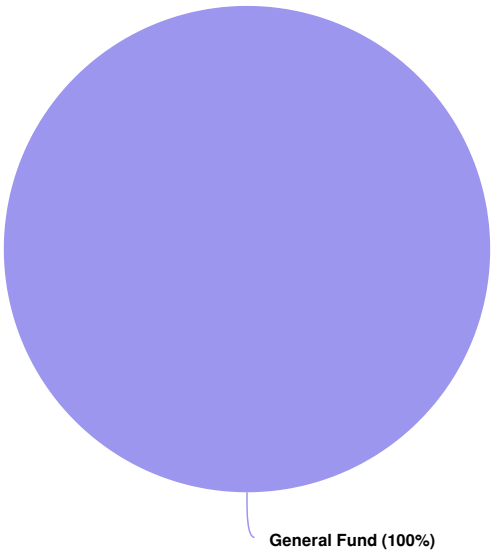
# General Fund Expenditures

The general fund pays for usual and ongoing city expenditures. Expenditures are grouped into several different categories. The main categories are Personal Services and Benefits,Purchased/ Contracted Services,Supplies,Capital Outlays,Interfund/ Interdepartmental Charges,Other Costs, and Other Financing Uses.

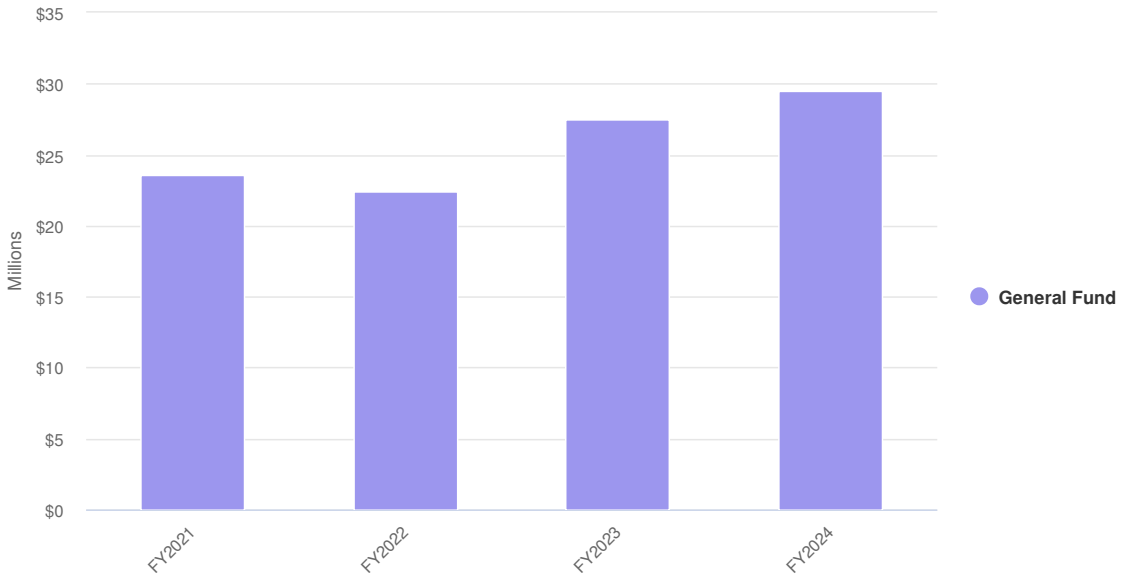
## Expenditures by Fund

The City of Duluth, GA is projected $29.5M of expenditures in FY2024, which represents a 7.2% increase over the prior year. Purchased/ contracted services increased 21.8% due to general emergency repairs and new budget software. Supplies increased 11.8% due to the coming election equipment purchases. The capital outlays decreased by 43.8% because there is no vehicle will be purchased. Other costs were reduced by 41.9% because the funding for the annual community clean-up day (Amnesty Day) was moved from the Planning Department – Community Betterment Program to Public Works – Employee/Council & Community Relations. Other financing uses decreased 11% due to the decrease in transfers to Workers' Compansantion and Downtown Development Authority.

### 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Salaries & Wages | 100.1000.1110-511000 | $32,450 | $32,950 | $39,600 | $39,600 | 0% |
| Salaries & Wages | 100.1010.1011-511000 | $50 | $0 | $700 | $600 | -14.3% |
| Salaries & Wages | 100.1010.1012-511000 | $125 | $0 | $0 | $0 | 0% |
| Salaries & Wages | 100.1010.1013-511000 | $100 | $200 | $1,800 | $1,800 | 0% |
| Salaries & Wages | 100.1010.1014-511000 | $700 | $300 | $3,600 | $3,600 | 0% |
| Salaries & Wages | 100.1020.1320-511000 | $227,925 | $241,974 | $257,312 | $286,643 | 11.4% |
| Overtime | 100.1020.1320-511300 | $302 | $473 | $1,884 | $1,961 | 4.1% |
| Salaries & Wages | 100.1020.1510-511000 | $283,171 | $318,174 | $309,120 | $358,038 | 15.8% |
| Part Time Salaries & Wages | 100.1020.1510-511101 | $18,740 | $21,206 | $45,679 | $48,768 | 6.8% |
| Overtime | 100.1020.1510-511300 | $155 | $211 | $1,129 | $1,152 | 2.1% |
| Salaries & Wages | 100.1040.1330-511000 | $313,986 | $293,430 | $334,147 | $326,329 | -2.3% |
| Part Time Salaries & Wages | 100.1040.1330-511101 | $1,839 | $13,791 | $6,400 | $41,760 | 552.5% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Seasonal/Temporary | 100.1040.1330-511200 | $0 | $0 | $5,388 | $0 | -100% |
| Overtime | 100.1040.1330-511300 | $96 | $1,824 | $2,550 | $0 | -100% |
| Salaries & Wages | 100.1040.1520-511000 | $168,481 | $188,123 | $186,819 | $233,431 | 24.9% |
| Overtime | 100.1040.1520-511300 | $1,595 | $1,218 | $2,417 | $3,020 | 24.9% |
| Salaries & Wages | 100.1040.1535-511000 | $220,456 | $227,591 | $242,963 | $255,346 | 5.1% |
| Overtime | 100.1040.1535-511300 | $0 | $1,336 | $0 | $0 | 0% |
| Salaries & Wages | 100.1040.1540-511000 | $175,922 | $191,730 | $189,012 | $158,062 | -16.4% |
| Part Time Salaries & Wages | 100.1040.1540-511101 | $0 | $0 | $5,200 | $0 | -100% |
| Overtime | 100.1040.1540-511300 | $20 | $143 | $1,174 | $1,066 | -9.2% |
| Salaries & Wages | 100.1040.1565-511000 | $43,205 | $47,303 | $50,516 | $52,587 | 4.1% |
| Overtime | 100.1040.1565-511300 | $1,108 | $330 | $1,241 | $1,292 | 4.1% |
| Event Salaries | 100.1060.1566-511210 | $1,360 | $12,514 | $33,093 | $33,114 | 0.1% |
| Salaries & Wages | 100.1080.1570-511000 | $235,742 | $250,268 | $261,811 | $276,070 | 5.4% |
| Part Time Salaries & Wages | 100.1080.1570-511101 | $4,642 | $28,937 | $78,796 | $87,497 | 11% |
| Seasonal/Temporary | 100.1080.1570-511200 | $14,128 | $22,390 | $33,000 | $30,436 | -7.8% |
| Overtime | 100.1080.1570-511300 | $1,461 | $1,071 | $3,752 | $3,984 | 6.2% |
| Salaries & Wages | 100.2000.2100-511000 | $460,588 | $435,310 | $423,303 | $463,278 | 9.4% |
| Part Time Salaries & Wages | 100.2000.2100-511101 | $23,459 | $16,850 | $14,654 | $22,294 | 52.1% |
| Seasonal/Temporary | 100.2000.2100-511200 | $6,400 | $7,600 | $12,000 | $15,000 | 25% |
| Overtime | 100.2000.2100-511300 | $732 | $605 | $2,688 | $2,807 | 4.4% |
| Salaries & Wages | 100.3000.3210-511000 | $453,581 | $467,555 | $524,081 | $577,699 | 10.2% |
| Overtime | 100.3000.3210-511300 | $76 | $91 | $1,738 | $2,910 | 67.5% |
| Salaries & Wages | 100.3000.3221-511000 | $524,771 | $636,434 | $723,330 | $734,926 | 1.6% |
| Overtime | 100.3000.3221-511300 | $7,603 | $12,000 | $38,600 | $39,642 | 2.7% |
| Salaries & Wages | 100.3000.3223-511000 | $2,587,617 | $2,651,172 | $3,119,159 | $3,157,873 | 1.2% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Part Time Salaries & Wages | 100.3000.3223-511101 | $550 | $852 | $3,000 | $3,000 | 0% |
| Overtime | 100.3000.3223-511300 | $101,491 | $151,429 | $229,868 | $214,828 | -6.5% |
| Salaries & Wages | 100.3000.3224-511000 | $712,015 | $835,706 | $956,203 | $863,246 | -9.7% |
| Part Time Salaries & Wages | 100.3000.3224-511101 | $113,823 | $122,205 | $268,611 | $313,517 | 16.7% |
| Overtime | 100.3000.3224-511300 | $20,337 | $41,001 | $49,123 | $36,599 | -25.5% |
| Salaries & Wages | 100.3000.3270-511000 | $425,613 | $454,100 | $574,803 | $594,726 | 3.5% |
| Overtime | 100.3000.3270-511300 | $25,726 | $55,764 | $61,904 | $63,607 | 2.8% |
| Salaries & Wages | 100.4000.4100-511000 | $759,924 | $846,555 | $1,041,793 | $1,112,972 | 6.8% |
| Part Time Salaries & Wages | 100.4000.4100-511101 | $49,581 | $26,954 | $39,477 | $76,815 | 94.6% |
| Overtime | 100.4000.4100-511300 | $51,837 | $77,125 | $66,803 | $83,586 | 25.1% |
| Salaries & Wages | 100.6000.6110-511000 | $655,133 | $620,745 | $758,173 | $828,296 | 9.2% |
| Part Time Salaries & Wages | 100.6000.6110-511101 | $36,392 | $117,437 | $136,935 | $153,591 | 12.2% |
| Seasonal/Temporary | 100.6000.6110-511200 | $41,030 | $119,359 | $160,000 | $180,000 | 12.5% |
| Overtime | 100.6000.6110-511300 | $2,432 | $5,707 | $6,987 | $5,950 | -14.9% |
| Salaries & Wages | 100.7000.7410-511000 | $452,367 | $572,506 | $663,612 | $773,786 | 16.6% |
| Part Time Salaries & Wages | 100.7000.7410-511101 | $28,998 | $32,489 | $6,000 | $64,301 | 971.7% |
| Overtime | 100.7000.7410-511300 | $1,349 | $1,741 | $7,128 | $7,375 | 3.5% |
| Salaries & Wages | 100.7000.7520-511000 | $158,683 | $163,861 | $170,827 | $205,036 | 20% |
| FICA Tax | 100.1000.1110-512200 | $2,524 | $2,559 | $3,029 | $3,029 | 0% |
| FICA Tax | 100.1010.1011-512200 | $4 | $0 | $54 | $46 | -14.3% |
| FICA Tax | 100.1010.1012-512200 | $10 | $0 | $0 | $0 | 0% |
| FICA Tax | 100.1010.1013-512200 | $8 | $15 | $138 | $138 | 0% |
| FICA Tax | 100.1010.1014-512200 | $54 | $23 | $275 | $275 | 0% |
| Group Insurance | 100.1020.1320-512100 | $32,891 | $36,033 | $36,436 | $37,717 | 3.5% |
| FICA Tax | 100.1020.1320-512200 | $15,188 | $15,991 | $16,104 | $17,670 | 9.7% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Retirement Contrib/Pension | 100.1020.1320-512400 | $20,877 | $21,286 | $21,778 | $25,214 | 15.8% |
| Vehicle Allowance | 100.1020.1320-512900 | $13,000 | $13,000 | $13,000 | $13,000 | 0% |
| Group Insurance | 100.1020.1510-512100 | $48,750 | $60,458 | $56,644 | $68,605 | 21.1% |
| FICA Tax | 100.1020.1510-512200 | $22,910 | $25,965 | $26,999 | $31,209 | 15.6% |
| Retirement Contrib/Pension | 100.1020.1510-512400 | $27,011 | $31,516 | $32,225 | $35,919 | 11.5% |
| Group Insurance | 100.1040.1330-512100 | $84,556 | $77,227 | $87,100 | $59,260 | -32% |
| FICA Tax | 100.1040.1330-512200 | $22,720 | $22,503 | $27,008 | $28,159 | 4.3% |
| Retirement Contrib/Pension | 100.1040.1330-512400 | $30,970 | $29,506 | $34,126 | $32,633 | -4.4% |
| Group Insurance | 100.1040.1520-512100 | $36,036 | $45,214 | $44,190 | $38,496 | -12.9% |
| FICA Tax | 100.1040.1520-512200 | $12,557 | $13,962 | $14,477 | $18,088 | 24.9% |
| Retirement Contrib/Pension | 100.1040.1520-512400 | $16,756 | $18,625 | $18,924 | $23,645 | 24.9% |
| Group Insurance | 100.1040.1535-512100 | $54,632 | $61,815 | $61,564 | $63,605 | 3.3% |
| FICA Tax | 100.1040.1535-512200 | $16,346 | $16,827 | $18,587 | $19,534 | 5.1% |
| Retirement Contrib/Pension | 100.1040.1535-512400 | $21,640 | $22,902 | $24,296 | $25,535 | 5.1% |
| Group Insurance | 100.1040.1540-512100 | $22,981 | $14,711 | $12,893 | $16,020 | 24.3% |
| FICA Tax | 100.1040.1540-512200 | $13,645 | $15,446 | $14,947 | $12,173 | -18.6% |
| Retirement Contrib/Pension | 100.1040.1540-512400 | $17,432 | $17,954 | $19,019 | $15,913 | -16.3% |
| Health & Wellness | 100.1040.1540-512901 | $0 | $730 | $1,100 | $1,000 | -9.1% |
| Employee Meetings & Awards | 100.1040.1540-512902 | $2,745 | $6,938 | $6,907 | $7,000 | 1.3% |
| Group Insurance | 100.1040.1565-512100 | $17,415 | $19,676 | $20,341 | $21,012 | 3.3% |
| FICA Tax | 100.1040.1565-512200 | $3,083 | $3,322 | $3,959 | $4,122 | 4.1% |
| Retirement Contrib/Pension | 100.1040.1565-512400 | $4,418 | $4,721 | $5,176 | $5,388 | 4.1% |
| FICA Tax | 100.1060.1566-512200 | $104 | $939 | $2,532 | $2,533 | 0.1% |
| Group Insurance | 100.1080.1570-512100 | $65,973 | $66,491 | $72,720 | $80,177 | 10.3% |
| FICA Tax | 100.1080.1570-512200 | $18,695 | $22,420 | $29,122 | $30,446 | 4.5% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Retirement Contrib/Pension | 100.1080.1570-512400 | $23,401 | $24,201 | $25,044 | $26,416 | 5.5% |
| Group Insurance | 100.2000.2100-512100 | $62,012 | $78,721 | $99,376 | $106,846 | 7.5% |
| FICA Tax | 100.2000.2100-512200 | $37,941 | $35,164 | $36,708 | $38,509 | 4.9% |
| Retirement Contrib/Pension | 100.2000.2100-512400 | $42,111 | $40,911 | $39,818 | $42,640 | 7.1% |
| Group Insurance | 100.3000.3210-512100 | $73,270 | $86,100 | $85,751 | $127,848 | 49.1% |
| FICA Tax | 100.3000.3210-512200 | $33,403 | $34,798 | $37,956 | $44,417 | 17% |
| Retirement Contrib/Pension | 100.3000.3210-512400 | $43,050 | $44,447 | $49,671 | $58,061 | 16.9% |
| Group Insurance | 100.3000.3221-512100 | $120,710 | $190,628 | $220,206 | $239,415 | 8.7% |
| FICA Tax | 100.3000.3221-512200 | $39,492 | $47,423 | $58,415 | $59,254 | 1.4% |
| Retirement Contrib/Pension | 100.3000.3221-512400 | $52,824 | $64,881 | $76,360 | $77,457 | 1.4% |
| Group Insurance | 100.3000.3223-512100 | $723,488 | $754,458 | $862,807 | $911,739 | 5.7% |
| FICA Tax | 100.3000.3223-512200 | $197,221 | $206,153 | $257,501 | $258,241 | 0.3% |
| Retirement Contrib/Pension | 100.3000.3223-512400 | $262,756 | $272,758 | $330,118 | $330,834 | 0.2% |
| Group Insurance | 100.3000.3224-512100 | $227,881 | $288,575 | $315,088 | $269,860 | -14.4% |
| FICA Tax | 100.3000.3224-512200 | $61,064 | $72,346 | $98,221 | $92,822 | -5.5% |
| Retirement Contrib/Pension | 100.3000.3224-512400 | $68,736 | $82,055 | $96,205 | $81,395 | -15.4% |
| Group Insurance | 100.3000.3270-512100 | $129,785 | $150,607 | $206,218 | $169,853 | -17.6% |
| FICA Tax | 100.3000.3270-512200 | $32,816 | $36,915 | $49,014 | $50,362 | 2.8% |
| Retirement Contrib/Pension | 100.3000.3270-512400 | $41,969 | $46,985 | $60,558 | $63,358 | 4.6% |
| Group Insurance | 100.4000.4100-512100 | $216,495 | $264,064 | $330,163 | $343,302 | 4% |
| FICA Tax | 100.4000.4100-512200 | $63,879 | $70,549 | $91,632 | $97,413 | 6.3% |
| Retirement Contrib/Pension | 100.4000.4100-512400 | $73,190 | $85,508 | $109,814 | $114,358 | 4.1% |
| Group Insurance | 100.6000.6110-512100 | $163,115 | $167,656 | $212,561 | $244,953 | 15.2% |
| FICA Tax | 100.6000.6110-512200 | $54,958 | $64,410 | $82,780 | $89,339 | 7.9% |
| Retirement Contrib/Pension | 100.6000.6110-512400 | $65,594 | $62,552 | $74,897 | $82,798 | 10.5% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Group Insurance | 100.7000.7410-512100 | $116,564 | $151,385 | $193,727 | $166,303 | -14.2% |
| FICA Tax | 100.7000.7410-512200 | $35,823 | $44,991 | $51,770 | $64,907 | 25.4% |
| Retirement Contrib/Pension | 100.7000.7410-512400 | $44,230 | $55,669 | $67,053 | $78,116 | 16.5% |
| Group Insurance | 100.7000.7520-512100 | $16,776 | $18,938 | $19,830 | $23,585 | 18.9% |
| FICA Tax | 100.7000.7520-512200 | $12,016 | $12,300 | $13,068 | $15,685 | 20% |
| Retirement Contrib/Pension | 100.7000.7520-512400 | $15,878 | $16,457 | $17,083 | $20,504 | 20% |
| **Total Personal Services and Benefits:** | | **$13,248,246** | **$14,632,018** | **$17,154,984** | **$17,971,969** | **4.8%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Meeting Facilitator | 100.1020.1320-521100 | $4,465 | $7,875 | $2,853 | $9,852 | 245.3% |
| Professional Services | 100.1020.1320-521200 | $24,793 | $41,372 | $25,000 | $50,000 | 100% |
| Professional Services | 100.1020.1510-521200 | $40,000 | $50,000 | $51,000 | $55,500 | 8.8% |
| Management Consulting Services | 100.1040.1330-521101 | $5,600 | $6,111 | $9,000 | $9,000 | 0% |
| Professional Services | 100.1040.1330-521200 | $49,969 | $48,916 | $62,580 | $76,000 | 21.4% |
| Technical Services | 100.1040.1330-521300 | $2,400 | $2,400 | $3,150 | $3,150 | 0% |
| Management Consulting Services | 100.1040.1535-521101 | $5,021 | $1,478 | $1,651 | $1,651 | 0% |
| Technical Services | 100.1040.1535-521300 | $0 | $7,895 | $10,000 | $10,000 | 0% |
| Management Consulting Services | 100.1040.1540-521101 | $5,160 | $1,002 | $23,500 | $2,201 | -90.6% |
| Technical Services | 100.1040.1540-521300 | $0 | $185 | $2,340 | $2,400 | 2.6% |
| Maintenance Tech/ Contracts | 100.1040.1565-521303 | $18,502 | $52,151 | $23,234 | $36,544 | 57.3% |
| Professional Services | 100.1080.1570-521200 | $7,502 | $9,241 | $20,801 | $14,801 | -28.8% |
| Professional Services | 100.2000.2100-521200 | $0 | $1,250 | $0 | $600 | N/A |
| Witness Fees | 100.2000.2100-521310 | $0 | $0 | $150 | $150 | 0% |
| Indigent Defense | 100.2000.2100-521311 | $2,157 | $1,570 | $3,000 | $5,250 | 75% |
| Language Translator | 100.2000.2100-521312 | $2,363 | $3,458 | $3,504 | $4,380 | 25% |
| Collection Agency Fees | 100.2000.2100-521313 | $0 | $0 | $1 | $1 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Professional Services | 100.3000.3210-521200 | $76,778 | $73,624 | $75,000 | $75,000 | 0% |
| Maintenance Tech/ Contracts | 100.3000.3210-521303 | $11,415 | $17,345 | $22,495 | $22,495 | 0% |
| Language Translator | 100.3000.3223-521312 | $2,809 | $3,692 | $3,514 | $4,000 | 13.8% |
| Professional Services | 100.3000.3270-521200 | $1,500 | $0 | $8,500 | $4,500 | -47.1% |
| Professional Services | 100.4000.4100-521200 | $10,375 | $12,144 | $13,700 | $13,800 | 0.7% |
| Maintenance Tech/ Contracts | 100.4000.4125-521303 | $14,790 | $9,264 | $30,380 | $32,095 | 5.6% |
| Technical Services | 100.4000.4540-521300 | $4,726 | $8,971 | $10,010 | $10,010 | 0% |
| Maintenance Tech/ Contracts | 100.6000.6110-521303 | $28,379 | $42,224 | $35,874 | $35,874 | 0% |
| Professional Services | 100.7000.7410-521200 | $188,232 | $133,144 | $133,000 | $158,000 | 18.8% |
| Building Inspector | 100.7000.7410-521302 | $431 | $67,273 | $82,400 | $72,000 | -12.6% |
| General Emergency Repairs | 100.1020.1320-522203 | $506,273 | $302,393 | $156,580 | $375,000 | 139.5% |
| Office Equipment Maintenance | 100.1040.1535-522201 | $200 | $1,590 | $2,000 | $2,000 | 0% |
| Equipment Leases | 100.1040.1535-522322 | $109,632 | $108,617 | $114,566 | $126,126 | 10.1% |
| Bldg. Maintenance/Cleaning | 100.1040.1565-522130 | $5,478 | $6,768 | $20,043 | $23,043 | 15% |
| Landscaping Downtown Properties | 100.1060.1566-522140 | $102,497 | $78,684 | $80,808 | $95,700 | 18.4% |
| Landscaping PH - Buford Hwy Interchange | 100.1060.1566-522145 | $0 | $27,327 | $28,524 | $28,524 | 0% |
| Landscaping PIB Medians | 100.1060.1566-522146 | $3,200 | $3,702 | $111,344 | $128,472 | 15.4% |
| Landscaping Public Safety | 100.1060.1566-522147 | $11,700 | $15,119 | $16,038 | $5,000 | -68.8% |
| Landscaping Buford Hwy & SR 120 | 100.1060.1566-522148 | $0 | $10,360 | $17,760 | $17,760 | 0% |
| Vehicle Repairs/Maintenance | 100.1060.1566-522202 | $0 | $805 | $1,080 | $1,260 | 16.7% |
| Repairs & Maint - Landscape | 100.1060.1566-522205 | $1,500 | $12,375 | $21,260 | $33,930 | 59.6% |
| Equipment Rental | 100.1060.1566-522320 | $1,992 | $1,760 | $2,358 | $1,860 | -21.1% |
| Garbage Disposal Services | 100.1060.1573-522110 | $1,478 | $1,529 | $1,524 | $1,595 | 4.7% |
| General Emergency Repairs | 100.1060.1573-522203 | $21,139 | $4,633 | $9,500 | $11,086 | 16.7% |
| Bldg. Maintenance/Cleaning | 100.1080.1572-522130 | $7,520 | $28,015 | $23,540 | $25,520 | 8.4% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Linen/Uniform Rental Service | 100.1080.1572-522321 | $0 | $1,243 | $1,500 | $1,500 | 0% |
| Office Equipment Maintenance | 100.2000.2100-522201 | $417 | $0 | $600 | $1,000 | 66.7% |
| Equipment Leases | 100.2000.2100-522322 | $537 | $537 | $800 | $800 | 0% |
| Bldg. Maintenance/Cleaning | 100.3000.3210-522130 | $28,668 | $26,407 | $29,000 | $29,000 | 0% |
| Office Equipment Maintenance | 100.3000.3221-522201 | $0 | $0 | $1,375 | $1,375 | 0% |
| Office Equipment Maintenance | 100.3000.3223-522201 | $0 | $149 | $500 | $500 | 0% |
| Repairs & Maint - Equipment | 100.3000.3223-522206 | $11,027 | $8,723 | $25,780 | $29,280 | 13.6% |
| Bldg. Maintenance/Cleaning | 100.3000.3224-522130 | $7,497 | $7,158 | $56,187 | $45,296 | -19.4% |
| Office Equipment Maintenance | 100.3000.3224-522201 | $414 | $1,430 | $3,000 | $3,000 | 0% |
| Equipment Leases | 100.3000.3270-522322 | $2,894 | $2,928 | $3,396 | $2,841 | -16.3% |
| Vehicle Repairs/Maintenance | 100.3000.3290-522202 | $146,225 | $156,802 | $157,897 | $149,880 | -5.1% |
| Vehicle Accident Repairs | 100.3000.3290-522207 | $25,518 | $21,306 | $30,000 | $30,000 | 0% |
| Garbage Disposal Services | 100.4000.4100-522110 | $41,031 | $44,474 | $44,201 | $44,201 | 0% |
| Vehicle Repairs/Maintenance | 100.4000.4100-522202 | $14,114 | $14,302 | $22,570 | $23,692 | 5% |
| General Emergency Repairs | 100.4000.4100-522203 | $62,010 | $69,560 | $47,460 | $58,800 | 23.9% |
| Repairs & Maint - Equipment | 100.4000.4100-522206 | $27,977 | $26,642 | $25,480 | $31,480 | 23.5% |
| Repairs & Maint - Streets/ Sidewalks | 100.4000.4100-522208 | $8,720 | $1,095 | $15,000 | $15,000 | 0% |
| Linen/Uniform Rental Service | 100.4000.4100-522321 | $7,614 | $10,625 | $12,621 | $10,596 | -16% |
| Bldg. Maintenance/Cleaning | 100.4000.4125-522130 | $4,916 | $5,411 | $8,500 | $8,500 | 0% |
| General Repairs | 100.4000.4125-522210 | $56,366 | $52,010 | $75,001 | $80,001 | 6.7% |
| Garbage Disposal Services | 100.4000.4530-522110 | $0 | $250,000 | $1,500,000 | $1,634,000 | 8.9% |
| Bldg. Maintenance/Cleaning | 100.6000.6110-522130 | $151,739 | $108,244 | $150,703 | $137,162 | -9% |
| Landscaping Bunten Road park | 100.6000.6110-522144 | $11,353 | $17,342 | $16,000 | $20,000 | 25% |
| Landscaping | 100.6000.6110-522149 | $69,170 | $111,947 | $123,201 | $116,086 | -5.8% |
| Vehicle Repairs/Maintenance | 100.6000.6110-522202 | $1,179 | $244 | $500 | $500 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Repairs & Maint - Equipment | 100.6000.6110-522206 | $0 | $210 | $300 | $800 | 166.7% |
| Equipment Rental | 100.6000.6218-522320 | $412 | $0 | $0 | $0 | 0% |
| Office Equipment Maintenance | 100.7000.7410-522201 | $0 | $0 | $250 | $250 | 0% |
| Vehicle Repairs/Maintenance | 100.7000.7410-522202 | $0 | $493 | $2,502 | $2,502 | 0% |
| General Repairs | 100.7000.7415-522210 | $20,372 | $611 | $36,500 | $30,000 | -17.8% |
| Cell Phones | 100.1000.1110-523203 | $540 | $495 | $540 | $540 | 0% |
| Travel/Parking | 100.1000.1110-523500 | $143 | $2,614 | $4,030 | $4,269 | 5.9% |
| Certification/ Educ/Training | 100.1000.1110-523700 | $4,814 | $14,158 | $19,082 | $17,202 | -9.9% |
| Council/Staff Meeting Expense | 100.1000.1110-523750 | $4,511 | $8,595 | $12,676 | $10,429 | -17.7% |
| Dues & Professional Fees | 100.1020.1320-523600 | $2,997 | $2,997 | $4,290 | $4,241 | -1.1% |
| Certification/ Educ/Training | 100.1020.1320-523700 | $650 | $3,213 | $4,200 | $4,170 | -0.7% |
| Council/Staff Meeting Expense | 100.1020.1320-523750 | $0 | $65 | $1,000 | $1,000 | 0% |
| Support Agreements | 100.1020.1510-523202 | $0 | $0 | $14,440 | $0 | -100% |
| Cell Phones | 100.1020.1510-523203 | $540 | $540 | $540 | $540 | 0% |
| Travel/Parking | 100.1020.1510-523500 | $0 | $0 | $2,700 | $4,360 | 61.5% |
| Dues & Professional Fees | 100.1020.1510-523600 | $776 | $1,020 | $1,141 | $1,171 | 2.6% |
| Bank/Credit Card Fees | 100.1020.1510-523602 | $8,740 | $12,050 | $14,765 | $15,065 | 2% |
| Certification/ Educ/Training | 100.1020.1510-523700 | $2,330 | $3,815 | $3,560 | $4,612 | 29.6% |
| Software Licenses | 100.1020.1510-523801 | $0 | $0 | $0 | $600,000 | N/A |
| Property Liability Insurance | 100.1040.1330-523100 | $404,178 | $412,154 | $434,350 | $534,733 | 23.1% |
| Cell Phones | 100.1040.1330-523203 | $1,080 | $1,080 | $1,080 | $1,080 | 0% |
| Advertising/Public Notices | 100.1040.1330-523300 | $3,748 | $3,862 | $3,325 | $3,325 | 0% |
| Travel/Parking | 100.1040.1330-523500 | $0 | $971 | $1,290 | $7,340 | 469% |
| Dues & Professional Fees | 100.1040.1330-523600 | $50,798 | $57,342 | $55,868 | $56,077 | 0.4% |
| Certification/ Educ/Training | 100.1040.1330-523700 | $2,724 | $4,655 | $8,319 | $10,665 | 28.2% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Travel/Parking | 100.1040.1520-523500 | $0 | $307 | $1,025 | $1,025 | 0% |
| Dues & Professional Fees | 100.1040.1520-523600 | $144 | $10 | $125 | $200 | 60% |
| Certification/ Educ/Training | 100.1040.1520-523700 | $0 | $537 | $1,726 | $1,929 | 11.8% |
| Telephone | 100.1040.1535-523201 | $185,038 | $188,580 | $230,681 | $209,741 | -9.1% |
| Support Agreements | 100.1040.1535-523202 | $219,289 | $261,752 | $272,117 | $291,973 | 7.3% |
| Cell Phones | 100.1040.1535-523203 | $1,620 | $1,620 | $1,620 | $1,620 | 0% |
| Certification/ Educ/Training | 100.1040.1535-523700 | $294 | $294 | $501 | $2,501 | 399.2% |
| Software Licenses | 100.1040.1535-523801 | $43,103 | $60,265 | $68,187 | $75,981 | 11.4% |
| Travel/Parking | 100.1040.1540-523500 | $0 | $0 | $0 | $1 | N/A |
| Dues & Professional Fees | 100.1040.1540-523600 | $950 | $911 | $1,021 | $1,065 | 4.3% |
| Certification/ Educ/Training | 100.1040.1540-523700 | $2,293 | $0 | $5,401 | $5,401 | 0% |
| Recruitment & Hiring | 100.1040.1540-523901 | $13,480 | $17,366 | $25,400 | $25,400 | 0% |
| Insurance Deductible | 100.1060.1566-523101 | $5,000 | $0 | $3,002 | $3,000 | -0.1% |
| Telephone | 100.1060.1573-523201 | $4,565 | $5,481 | $5,460 | $5,517 | 1% |
| Cell Phones | 100.1080.1570-523203 | $1,935 | $1,530 | $1,620 | $1,620 | 0% |
| Dues & Professional Fees | 100.1080.1570-523600 | $10,689 | $12,652 | $20,135 | $20,640 | 2.5% |
| Certification/ Educ/Training | 100.1080.1570-523700 | $1,663 | $2,488 | $4,000 | $4,000 | 0% |
| Advertising/Promotions | 100.1080.1571-523301 | $24,754 | $27,960 | $31,100 | $31,100 | 0% |
| Music Licensing Fees | 100.1080.1571-523802 | $1,219 | $1,280 | $1,417 | $1,575 | 11.2% |
| Contract Labor | 100.1080.1571-523850 | $12,355 | $12,963 | $20,965 | $25,000 | 19.2% |
| Cell Phones | 100.2000.2100-523203 | $1,035 | $1,080 | $1,080 | $1,080 | 0% |
| Advertising/Public Notices | 100.2000.2100-523300 | $0 | $25 | $200 | $200 | 0% |
| Dues & Professional Fees | 100.2000.2100-523600 | $1,420 | $1,682 | $1,547 | $2,174 | 40.5% |
| Certification/ Educ/Training | 100.2000.2100-523700 | $2,191 | $6,946 | $8,260 | $9,960 | 20.6% |
| Contract Labor | 100.2000.2100-523850 | $0 | $0 | $1 | $1 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Cell Phones | 100.3000.3210-523203 | $1,620 | $1,620 | $1,620 | $540 | -66.7% |
| Dues & Professional Fees | 100.3000.3210-523600 | $410 | $6,535 | $17,550 | $18,055 | 2.9% |
| Certification/ Educ/Training | 100.3000.3210-523700 | $15,947 | $20,323 | $22,201 | $12,802 | -42.3% |
| Cell Phones | 100.3000.3221-523203 | $0 | $0 | $2,205 | $3,240 | 46.9% |
| Dues & Professional Fees | 100.3000.3221-523600 | $760 | $935 | $1,050 | $300 | -71.4% |
| Certification/ Educ/Training | 100.3000.3221-523700 | $2,712 | $5,015 | $13,700 | $22,250 | 62.4% |
| Cell Phones | 100.3000.3223-523203 | $1,620 | $1,260 | $1,620 | $1,620 | 0% |
| Dues & Professional Fees | 100.3000.3223-523600 | $150 | $296 | $694 | $644 | -7.2% |
| Certification/ Educ/Training | 100.3000.3223-523700 | $3,129 | $9,430 | $22,970 | $59,720 | 160% |
| Support Agreements | 100.3000.3224-523202 | $239,501 | $255,558 | $342,118 | $428,434 | 25.2% |
| Cell Phones | 100.3000.3224-523203 | $1,620 | $2,115 | $2,160 | $2,160 | 0% |
| Dues & Professional Fees | 100.3000.3224-523600 | $789 | $166 | $390 | $390 | 0% |
| Certification/ Educ/Training | 100.3000.3224-523700 | $4,931 | $23,192 | $28,870 | $23,373 | -19% |
| Records Destruction | 100.3000.3224-523902 | $644 | $774 | $1,550 | $1,320 | -14.8% |
| Support Agreements | 100.3000.3270-523202 | $79,980 | $67,117 | $75,296 | $82,961 | 10.2% |
| Cell Phones | 100.3000.3270-523203 | $0 | $0 | $648 | $648 | 0% |
| Certification/ Educ/Training | 100.3000.3270-523700 | $1,254 | $0 | $3,000 | $3,000 | 0% |
| Insurance Deductible | 100.3000.3290-523101 | $5,664 | $4,291 | $5,000 | $5,000 | 0% |
| Dues & Professional Fees | 100.3000.3290-523600 | $634 | $499 | $650 | $650 | 0% |
| Certification/ Educ/Training | 100.3000.3290-523700 | $4,078 | $5,016 | $8,000 | $6,000 | -25% |
| Emissions/Tags/Titles | 100.3000.3290-523903 | $958 | $1,640 | $1,876 | $1,876 | 0% |
| Cell Phones | 100.4000.4100-523203 | $3,712 | $4,860 | $5,400 | $5,400 | 0% |
| Dues & Professional Fees | 100.4000.4100-523600 | $4,497 | $4,980 | $5,650 | $9,700 | 71.7% |
| Certification/ Educ/Training | 100.4000.4100-523700 | $25 | $9,140 | $8,480 | $14,600 | 72.2% |
| Contract Labor | 100.4000.4100-523850 | $56,594 | $58,830 | $28,000 | $0 | -100% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Cell Phones | 100.6000.6110-523203 | $5,299 | $3,870 | $5,940 | $5,940 | 0% |
| Advertising/Promotions | 100.6000.6110-523301 | $1,423 | $1,417 | $4,230 | $4,230 | 0% |
| Travel/Parking | 100.6000.6110-523500 | $21 | $2,673 | $1,135 | $2,835 | 149.8% |
| Dues & Professional Fees | 100.6000.6110-523600 | $1,656 | $1,718 | $2,260 | $2,260 | 0% |
| Certification/ Educ/Training | 100.6000.6110-523700 | $4,296 | $3,217 | $4,425 | $4,425 | 0% |
| Software Licenses | 100.6000.6110-523801 | $5,753 | $10,614 | $14,766 | $14,765 | 0% |
| Contract Labor | 100.6000.6115-523850 | $70,251 | $93,168 | $89,885 | $91,500 | 1.8% |
| Cell Phones | 100.7000.7410-523203 | $540 | $540 | $1,080 | $1,080 | 0% |
| Advertising/Public Notices | 100.7000.7410-523300 | $1,520 | $720 | $2,950 | $1,750 | -40.7% |
| Printing & Binding | 100.7000.7410-523400 | $1,653 | $1,705 | $1,800 | $2,000 | 11.1% |
| Travel/Parking | 100.7000.7410-523500 | $66 | $5,530 | $8,450 | $3,650 | -56.8% |
| Dues & Professional Fees | 100.7000.7410-523600 | $763 | $749 | $4,740 | $4,740 | 0% |
| Certification/ Educ/Training | 100.7000.7410-523700 | $3,169 | $6,547 | $8,590 | $6,900 | -19.7% |
| Software Licenses | 100.7000.7410-523801 | $0 | $1,542 | $5,000 | $0 | -100% |
| Cell Phones | 100.7000.7520-523203 | $1,080 | $1,080 | $1,080 | $1,080 | 0% |
| Travel/Parking | 100.7000.7520-523500 | $224 | $492 | $229 | $500 | 118.3% |
| Dues & Professional Fees | 100.7000.7520-523600 | $16,342 | $20,491 | $22,860 | $23,370 | 2.2% |
| Certification/ Educ/Training | 100.7000.7520-523700 | $1,844 | $2,033 | $1,272 | $3,500 | 175.2% |
| **Total Purchased/ Contracted Services:** | | **$3,548,872** | **$3,923,207** | **$5,729,563** | **$6,976,903** | **21.8%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Emp/Council & Comm. Relations | 100.1000.1110-531703 | $1,208 | $6,897 | $8,809 | $9,809 | 11.4% |
| Office Supplies | 100.1020.1320-531100 | $2,347 | $649 | $1,410 | $2,000 | 41.8% |
| Subscriptions & Periodicals | 100.1020.1320-531400 | $0 | $117 | $90 | $90 | 0% |
| Office Equipment | 100.1020.1320-531601 | $110 | $45 | $750 | $250 | -66.7% |
| Emp/Council & Comm. Relations | 100.1020.1320-531703 | $333 | $10,246 | $2,000 | $2,000 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Subscriptions & Periodicals | 100.1020.1510-531400 | $0 | $0 | $250 | $250 | 0% |
| Office Supplies | 100.1040.1330-531100 | $8,741 | $10,358 | $9,349 | $12,676 | 35.6% |
| Subscriptions & Periodicals | 100.1040.1330-531400 | $8,007 | $5,681 | $13,305 | $6,305 | -52.6% |
| Office Equipment | 100.1040.1330-531601 | $2,384 | $99 | $1,533 | $1,536 | 0.2% |
| Election Supplies/Notices | 100.1040.1330-531701 | $30 | $16,847 | $457 | $18,001 | 3,838.9% |
| Emp/Council & Comm. Relations | 100.1040.1330-531703 | $5,879 | $8,530 | $8,850 | $15,950 | 80.2% |
| Subscriptions & Periodicals | 100.1040.1520-531400 | $47 | $0 | $75 | $340 | 353.3% |
| Garbage Bags for Resale | 100.1040.1520-531550 | $5,339 | $10,158 | $6,850 | $8,850 | 29.2% |
| Office Equipment | 100.1040.1520-531601 | $69 | $0 | $5,115 | $515 | -89.9% |
| Cable | 100.1040.1535-531235 | $10,178 | $10,245 | $9,840 | $9,540 | -3% |
| Office Equipment | 100.1040.1535-531601 | $19,843 | $25,884 | $23,000 | $23,700 | 3% |
| Computer Upgrades | 100.1040.1535-531602 | $70,538 | $88,849 | $110,158 | $112,009 | 1.7% |
| Safety / Disaster Mgmt Supplies & Equipment | 100.1040.1540-531109 | $973 | $1,020 | $2,000 | $3,000 | 50% |
| Subscriptions & Periodicals | 100.1040.1540-531400 | $0 | $0 | $859 | $501 | -41.7% |
| Office Equipment | 100.1040.1540-531601 | $10 | $0 | $997 | $1,000 | 0.3% |
| Employee Relations | 100.1040.1540-531702 | $119 | $369 | $1,000 | $1,000 | 0% |
| Building Supplies | 100.1040.1565-531102 | $5,544 | $6,154 | $8,801 | $14,002 | 59.1% |
| Postage | 100.1060.1566-531101 | $8,032 | $9,915 | $12,500 | $12,200 | -2.4% |
| Water/Sewer | 100.1060.1566-531210 | $23,626 | $22,375 | $25,765 | $36,145 | 40.3% |
| Stormwater Fees | 100.1060.1566-531215 | $19,951 | $19,517 | $26,523 | $24,781 | -6.6% |
| Electric | 100.1060.1566-531230 | $82,465 | $73,349 | $68,140 | $113,228 | 66.2% |
| Employee Relations | 100.1060.1566-531702 | $2,097 | $1,905 | $2,300 | $2,300 | 0% |
| Water/Sewer | 100.1060.1573-531210 | $619 | $756 | $1,104 | $1,104 | 0% |
| Gas | 100.1060.1573-531220 | $1,726 | $1,964 | $2,148 | $2,244 | 4.5% |
| Electric | 100.1060.1573-531230 | $12,745 | $16,209 | $15,960 | $17,148 | 7.4% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Office Supplies | 100.1080.1570-531100 | $1,784 | $1,592 | $1,750 | $1,750 | 0% |
| Emp/Council & Comm. Relations | 100.1080.1570-531703 | $12,948 | $1,621 | $16,850 | $16,850 | 0% |
| Citywide Promotions | 100.1080.1570-531704 | $40,474 | $43,292 | $62,207 | $64,775 | 4.1% |
| Newsletter | 100.1080.1570-531705 | $41,116 | $54,387 | $70,000 | $66,000 | -5.7% |
| Signs/Banners | 100.1080.1571-531103 | $7,550 | $7,164 | $8,750 | $8,750 | 0% |
| Supplies | 100.1080.1571-531104 | $2,280 | $2,810 | $3,000 | $3,000 | 0% |
| Small Equipment | 100.1080.1571-531600 | $996 | $929 | $1,000 | $4,400 | 340% |
| Special Events | 100.1080.1571-531800 | $274,574 | $341,611 | $354,737 | $407,602 | 14.9% |
| Fireworks/Concerts | 100.1080.1571-531802 | $5,000 | $36,650 | $0 | $0 | 0% |
| Building Supplies | 100.1080.1572-531102 | $5,151 | $5,998 | $6,000 | $6,000 | 0% |
| Water/Sewer | 100.1080.1572-531210 | $1,818 | $4,840 | $5,520 | $5,520 | 0% |
| Gas | 100.1080.1572-531220 | $4,299 | $5,220 | $5,460 | $5,580 | 2.2% |
| Electric | 100.1080.1572-531230 | $11,266 | $16,311 | $18,420 | $18,936 | 2.8% |
| Small Equipment | 100.1080.1572-531600 | $238 | $2,248 | $2,500 | $2,500 | 0% |
| Office Supplies | 100.2000.2100-531100 | $5,251 | $6,111 | $6,445 | $6,445 | 0% |
| Subscriptions & Periodicals | 100.2000.2100-531400 | $397 | $1,723 | $985 | $2,435 | 147.2% |
| Office Equipment | 100.2000.2100-531601 | $517 | $2,340 | $2,145 | $6,460 | 201.2% |
| Emp/Council & Comm. Relations | 100.2000.2100-531703 | $404 | $1,588 | $1,500 | $4,500 | 200% |
| Office Supplies | 100.3000.3210-531100 | $20,254 | $20,439 | $20,657 | $21,000 | 1.7% |
| Water/Sewer | 100.3000.3210-531210 | $1,916 | $1,874 | $3,720 | $2,340 | -37.1% |
| Electric | 100.3000.3210-531230 | $104,002 | $105,474 | $112,740 | $119,968 | 6.4% |
| Employee Relations | 100.3000.3210-531702 | $423 | $1,014 | $2,479 | $499 | -79.9% |
| Emp/Council & Comm. Relations | 100.3000.3210-531703 | $0 | $0 | $0 | $25,000 | N/A |
| Uniforms | 100.3000.3210-531706 | $141 | $728 | $1,500 | $3,000 | 100% |
| Supplies | 100.3000.3221-531104 | $153 | $956 | $2,000 | $2,610 | 30.5% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Evidence Collection & Processing | 100.3000.3221-531107 | $77 | $451 | $5,000 | $9,200 | 84% |
| Office Equipment | 100.3000.3221-531601 | $800 | $888 | $1,380 | $1,600 | 15.9% |
| Police Equipment | 100.3000.3221-531603 | $2,265 | $2,439 | $6,025 | $6,350 | 5.4% |
| Police Vests | 100.3000.3221-531604 | $8,699 | $14,550 | $23,100 | $32,450 | 40.5% |
| Emp/Council & Comm. Relations | 100.3000.3221-531703 | $7,888 | $6,105 | $27,040 | $0 | -100% |
| Uniforms | 100.3000.3221-531706 | $3,974 | $4,500 | $9,330 | $9,500 | 1.8% |
| Prisoner Medical & Supply | 100.3000.3223-531108 | $363 | $1,042 | $30,775 | $30,775 | 0% |
| Supplies - K-9 | 100.3000.3223-531111 | $2,911 | $4,332 | $18,586 | $25,626 | 37.9% |
| Supplies - Horse Patrol | 100.3000.3223-531112 | $2,061 | $1,930 | $0 | $0 | 0% |
| Police Equipment | 100.3000.3223-531603 | $42,288 | $20,034 | $38,191 | $40,647 | 6.4% |
| Emp/Council & Comm. Relations | 100.3000.3223-531703 | $0 | $471 | $2,000 | $2,000 | 0% |
| Uniforms | 100.3000.3223-531706 | $14,146 | $25,731 | $55,709 | $55,681 | -0.1% |
| Postage | 100.3000.3224-531101 | $3,919 | $4,239 | $3,600 | $3,894 | 8.2% |
| Evidence Collection & Processing | 100.3000.3224-531107 | $9,753 | $10,256 | $17,771 | $17,771 | 0% |
| Office Equipment | 100.3000.3224-531601 | $4,746 | $6,376 | $8,150 | $7,400 | -9.2% |
| Computer Upgrades | 100.3000.3224-531602 | $123,303 | $62,039 | $77,300 | $77,300 | 0% |
| Police Equipment | 100.3000.3224-531603 | $18,887 | $20,443 | $30,566 | $21,206 | -30.6% |
| Uniforms | 100.3000.3224-531706 | $1,794 | $3,003 | $9,234 | $7,400 | -19.9% |
| Office Supplies | 100.3000.3270-531100 | $178 | $90 | $200 | $200 | 0% |
| Office Equipment | 100.3000.3270-531601 | $1,377 | $3,296 | $3,400 | $4,200 | 23.5% |
| Fuel & Oil | 100.3000.3290-531270 | $199,812 | $292,233 | $300,000 | $300,000 | 0% |
| Police Equipment | 100.3000.3290-531603 | $5,735 | $5,544 | $5,750 | $4,100 | -28.7% |
| Office Supplies | 100.4000.4100-531100 | $1,663 | $2,356 | $8,115 | $4,500 | -44.5% |
| Signs/Banners | 100.4000.4100-531103 | $4,522 | $13,194 | $10,000 | $38,000 | 280% |
| Supplies | 100.4000.4100-531104 | $25,262 | $26,847 | $19,900 | $25,300 | 27.1% |

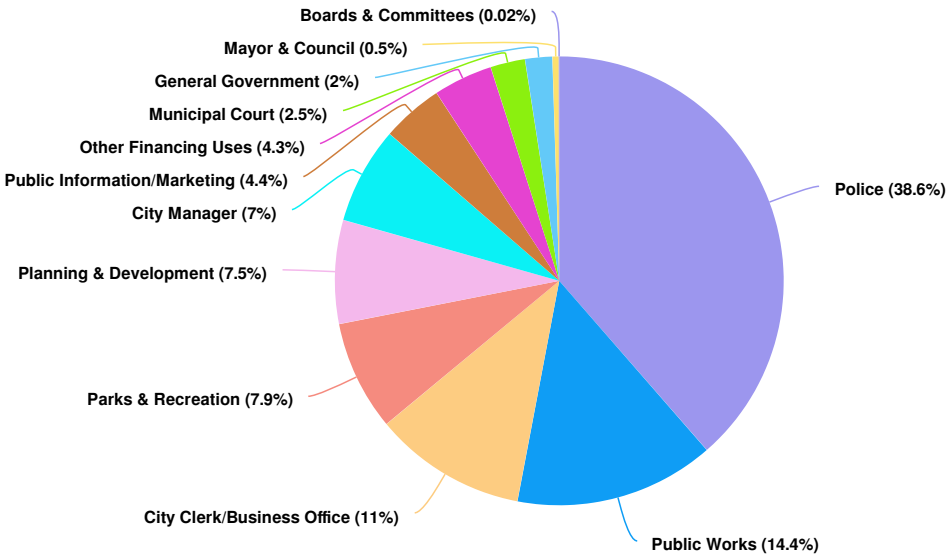
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Prisoner Medical & Supply | 100.4000.4100-531108 | $939 | $2,376 | $14,900 | $2,500 | -83.2% |
| Safety / Disaster Mgmt Supplies & Equipment | 100.4000.4100-531109 | $24,967 | $14,634 | $28,000 | $31,500 | 12.5% |
| Water/Sewer | 100.4000.4100-531210 | $1,848 | $3,067 | $6,020 | $9,200 | 52.8% |
| Gas | 100.4000.4100-531220 | $4,331 | $6,146 | $6,780 | $7,500 | 10.6% |
| Electric | 100.4000.4100-531230 | $10,884 | $12,802 | $13,200 | $13,570 | 2.8% |
| Small Equipment | 100.4000.4100-531600 | $6,144 | $8,102 | $4,451 | $5,651 | 27% |
| Emp/Council & Comm. Relations | 100.4000.4100-531703 | $853 | $5,464 | $4,000 | $56,606 | 1,315.2% |
| Veterans Flags & Markers | 100.4000.4120-531110 | $3,316 | $3,693 | $6,000 | $6,000 | 0% |
| Holiday Decorations | 100.4000.4120-531707 | $32,689 | $14,005 | $36,221 | $36,701 | 1.3% |
| Office Supplies | 100.6000.6110-531100 | $1,122 | $2,432 | $2,300 | $2,300 | 0% |
| Office Equipment | 100.6000.6110-531601 | $0 | $195 | $995 | $995 | 0% |
| Emp/Council & Comm. Relations | 100.6000.6110-531703 | $625 | $1,177 | $3,350 | $2,650 | -20.9% |
| Uniforms | 100.6000.6110-531706 | $4,371 | $4,928 | $4,900 | $4,900 | 0% |
| Park Projects | 100.6000.6110-531720 | $10,110 | $0 | $1,000 | $1,000 | 0% |
| Supplies | 100.6000.6115-531104 | $20,979 | $35,368 | $25,226 | $29,978 | 18.8% |
| Program Development/ Expansion | 100.6000.6115-531106 | $0 | $3,352 | $3,500 | $3,500 | 0% |
| Small Equipment | 100.6000.6115-531600 | $4,537 | $4,471 | $10,976 | $12,041 | 9.7% |
| Special Events | 100.6000.6115-531800 | $0 | $2,052 | $7,400 | $8,900 | 20.3% |
| Water/Sewer | 100.6000.6217-531210 | $1,919 | $6,306 | $2,460 | $4,320 | 75.6% |
| Gas | 100.6000.6217-531220 | $1,758 | $2,133 | $2,340 | $2,340 | 0% |
| Electric | 100.6000.6217-531230 | $4,241 | $5,092 | $6,600 | $6,677 | 1.2% |
| Water/Sewer | 100.6000.6218-531210 | $6,416 | $11,461 | $14,572 | $19,692 | 35.1% |
| Electric | 100.6000.6218-531230 | $3,744 | $5,714 | $8,200 | $9,073 | 10.6% |
| Water/Sewer | 100.6000.6220-531210 | $691 | $1,134 | $3,140 | $1,740 | -44.6% |
| Electric | 100.6000.6220-531230 | $7,218 | $6,954 | $9,000 | $9,252 | 2.8% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Electric | 100.6000.6221-531230 | $3,739 | $3,432 | $4,500 | $4,626 | 2.8% |
| Water/Sewer | 100.6000.6222-531210 | $18,550 | $35,269 | $67,921 | $53,797 | -20.8% |
| Gas | 100.6000.6222-531220 | $2,541 | $2,689 | $2,760 | $3,120 | 13% |
| Electric | 100.6000.6222-531230 | $72,606 | $75,227 | $81,672 | $90,880 | 11.3% |
| Small Equipment | 100.6000.6222-531600 | $15,023 | $13,551 | $15,166 | $35,965 | 137.1% |
| Water/Sewer | 100.6000.6223-531210 | $4,027 | $3,930 | $5,100 | $2,700 | -47.1% |
| Electric | 100.6000.6223-531230 | $2,989 | $3,623 | $4,800 | $5,305 | 10.5% |
| Office Supplies | 100.7000.7410-531100 | $1,525 | $2,327 | $4,500 | $4,500 | 0% |
| Supplies | 100.7000.7410-531104 | $5,395 | $13,242 | $14,235 | $7,834 | -45% |
| Subscriptions & Periodicals | 100.7000.7410-531400 | $102 | $382 | $1,000 | $2,000 | 100% |
| Emp/Council & Comm. Relations | 100.7000.7410-531703 | $923 | $593 | $3,375 | $3,375 | 0% |
| Uniforms | 100.7000.7410-531706 | $3,706 | $4,501 | $4,667 | $4,400 | -5.7% |
| Electric | 100.7000.7415-531230 | $363,635 | $406,297 | $367,428 | $408,738 | 11.2% |
| Office Supplies | 100.7000.7520-531100 | $1,501 | $394 | $1,500 | $1,500 | 0% |
| Supplies | 100.7000.7520-531104 | $0 | $1,167 | $1,500 | $1,500 | 0% |
| Subscriptions & Periodicals | 100.7000.7520-531400 | $756 | $803 | $1,050 | $1,150 | 9.5% |
| Office Equipment | 100.7000.7520-531601 | $0 | $60 | $3,600 | $5,520 | 53.3% |
| Citywide Promotions | 100.7000.7520-531704 | $11,924 | $7,380 | $17,400 | $20,000 | 14.9% |
| **Total Supplies:** | | **$1,984,977** | **$2,285,374** | **$2,619,130** | **$2,928,990** | **11.8%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Land | 100.1000.1110-541100 | $0 | $52,196 | $0 | $0 | 0% |
| Vehicles | 100.1040.1330-542200 | $0 | $0 | $76,641 | $10 | -100% |
| Vehicles | 100.1080.1571-542200 | $0 | $0 | $31,993 | $31,993 | 0% |
| Machinery | 100.3000.3270-542100 | $83,890 | $0 | $30,000 | $30,000 | 0% |
| Computers | 100.3000.3270-542400 | $0 | $2,640 | $4,000 | $4,000 | 0% |

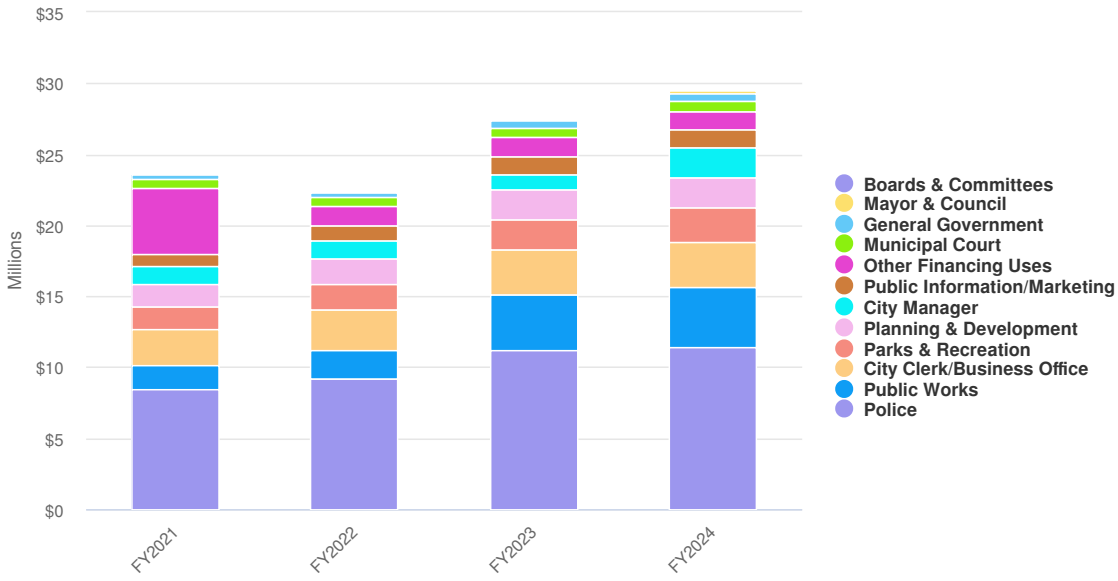
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Vehicles | 100.3000.3290-542200 | $0 | $9,985 | $79,247 | $0 | -100% |
| Machinery | 100.4000.4100-542100 | $5,470 | $0 | $44,494 | $1 | -100% |
| Vehicles | 100.4000.4100-542200 | $40,660 | $0 | $163,030 | $190,038 | 16.6% |
| Vehicles | 100.6000.6110-542200 | $21,500 | $83,952 | $0 | $0 | 0% |
| Vehicles | 100.7000.7410-542200 | $5,229 | $25,759 | $32,908 | $4,000 | -87.8% |
| **Total Capital Outlays:** | | **$156,749** | **$174,531** | **$462,313** | **$260,042** | **-43.8%** |
| | | | | | | |
| **Interfund/ Interdepartmental Charges** | | | | | | |
| Claims | 100.1040.1540-552200 | $17,958 | $3,952 | $20,000 | $20,000 | 0% |
| **Total Interfund/ Interdepartmental Charges:** | | **$17,958** | **$3,952** | **$20,000** | **$20,000** | **0%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Taxes on Purchased Property | 100.1040.1330-571001 | $1,482 | $1,634 | $2,000 | $2,000 | 0% |
| Intergovernmental Expenditures | 100.1040.1520-571000 | $1,209 | $1,042 | $1,860 | $1,620 | -12.9% |
| Community Betterment Program | 100.7000.7410-573002 | $435 | $33,746 | $52,700 | $7,000 | -86.7% |
| Bad Debts | 100.1040.1330-574000 | $1,406 | $936 | $1,860 | $2,400 | 29% |
| Contingency | 100.1000.1110-579000 | $0 | $0 | $50,000 | $50,000 | 0% |
| **Total Other Costs:** | | **$4,532** | **$37,357** | **$108,420** | **$63,020** | **-41.9%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Workers Comp 600 | 100.9000-611041 | $200,000 | $0 | $350,000 | $200,000 | -42.9% |
| Transfer to Fund 700 DDA | 100.9000-611042 | $3,031,054 | $18,595 | $36,640 | $0 | -100% |
| Transfer to Fund 770 URA | 100.9000-611044 | $1,027,654 | $1,277,231 | $1,027,847 | $1,024,291 | -0.3% |
| Transfer to SPLOST Vehicles | 100.9000-611050 | $103,840 | $86,322 | $0 | $0 | 0% |
| Transfer to Davenport Road Extension | 100.9000-611055 | $100,000 | $0 | $0 | $0 | 0% |
| Transfer to Police Capital Projects | 100.9000-611058 | $201,560 | $0 | $0 | $0 | 0% |
| Transfer to Fund 209 Public Art | 100.9000-611062 | $0 | $0 | $0 | $35,000 | N/A |
| **Total Other Financing Uses:** | | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-11%** |
| **Total General Fund:** | | **$23,625,443** | **$22,438,588** | **$27,508,897** | **$29,480,215** | **7.2%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| **Mayor & Council** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Salaries & Wages | 100.1000.1110-511000 | $32,450 | $32,950 | $39,600 | $39,600 | 0% |
| FICA Tax | 100.1000.1110-512200 | $2,524 | $2,559 | $3,029 | $3,029 | 0% |
| **Total Personal Services and Benefits:** | | **$34,974** | **$35,509** | **$42,629** | **$42,629** | **0%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Cell Phones | 100.1000.1110-523203 | $540 | $495 | $540 | $540 | 0% |
| Travel/Parking | 100.1000.1110-523500 | $143 | $2,614 | $4,030 | $4,269 | 5.9% |
| Certification/ Educ/Training | 100.1000.1110-523700 | $4,814 | $14,158 | $19,082 | $17,202 | -9.9% |
| Council/Staff Meeting Expense | 100.1000.1110-523750 | $4,511 | $8,595 | $12,676 | $10,429 | -17.7% |
| **Total Purchased/ Contracted Services:** | | **$10,008** | **$25,861** | **$36,328** | **$32,440** | **-10.7%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Emp/Council & Comm. Relations | 100.1000.1110-531703 | $1,208 | $6,897 | $8,809 | $9,809 | 11.4% |
| **Total Supplies:** | | **$1,208** | **$6,897** | **$8,809** | **$9,809** | **11.4%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Land | 100.1000.1110-541100 | $0 | $52,196 | $0 | $0 | 0% |
| **Total Capital Outlays:** | | **$0** | **$52,196** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Contingency | 100.1000.1110-579000 | $0 | $0 | $50,000 | $50,000 | 0% |
| **Total Other Costs:** | | **$0** | **$0** | **$50,000** | **$50,000** | **0%** |
| **Total Mayor & Council:** | | **$46,190** | **$120,462** | **$137,766** | **$134,878** | **-2.1%** |
| | | | | | | |
| **Boards & Committees** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Salaries & Wages | 100.1010.1011-511000 | $50 | $0 | $700 | $600 | -14.3% |
| FICA Tax | 100.1010.1011-512200 | $4 | $0 | $54 | $46 | -14.3% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Salaries & Wages | 100.1010.1012-511000 | $125 | $0 | $0 | $0 | 0% |
| FICA Tax | 100.1010.1012-512200 | $10 | $0 | $0 | $0 | 0% |
| Salaries & Wages | 100.1010.1013-511000 | $100 | $200 | $1,800 | $1,800 | 0% |
| FICA Tax | 100.1010.1013-512200 | $8 | $15 | $138 | $138 | 0% |
| Salaries & Wages | 100.1010.1014-511000 | $700 | $300 | $3,600 | $3,600 | 0% |
| FICA Tax | 100.1010.1014-512200 | $54 | $23 | $275 | $275 | 0% |
| **Total Personal Services and Benefits:** | | **$1,050** | **$538** | **$6,567** | **$6,459** | **-1.6%** |
| **Total Boards & Committees:** | | **$1,050** | **$538** | **$6,567** | **$6,459** | **-1.6%** |
| | | | | | | |
| **City Manager** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Salaries & Wages | 100.1020.1320-511000 | $227,925 | $241,974 | $257,312 | $286,643 | 11.4% |
| Overtime | 100.1020.1320-511300 | $302 | $473 | $1,884 | $1,961 | 4.1% |
| Group Insurance | 100.1020.1320-512100 | $32,891 | $36,033 | $36,436 | $37,717 | 3.5% |
| FICA Tax | 100.1020.1320-512200 | $15,188 | $15,991 | $16,104 | $17,670 | 9.7% |
| Retirement Contrib/Pension | 100.1020.1320-512400 | $20,877 | $21,286 | $21,778 | $25,214 | 15.8% |
| Vehicle Allowance | 100.1020.1320-512900 | $13,000 | $13,000 | $13,000 | $13,000 | 0% |
| Salaries & Wages | 100.1020.1510-511000 | $283,171 | $318,174 | $309,120 | $358,038 | 15.8% |
| Part Time Salaries & Wages | 100.1020.1510-511101 | $18,740 | $21,206 | $45,679 | $48,768 | 6.8% |
| Overtime | 100.1020.1510-511300 | $155 | $211 | $1,129 | $1,152 | 2.1% |
| Group Insurance | 100.1020.1510-512100 | $48,750 | $60,458 | $56,644 | $68,605 | 21.1% |
| FICA Tax | 100.1020.1510-512200 | $22,910 | $25,965 | $26,999 | $31,209 | 15.6% |
| Retirement Contrib/Pension | 100.1020.1510-512400 | $27,011 | $31,516 | $32,225 | $35,919 | 11.5% |
| **Total Personal Services and Benefits:** | | **$710,919** | **$786,285** | **$818,309** | **$925,897** | **13.1%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Meeting Facilitator | 100.1020.1320-521100 | $4,465 | $7,875 | $2,853 | $9,852 | 245.3% |
| Professional Services | 100.1020.1320-521200 | $24,793 | $41,372 | $25,000 | $50,000 | 100% |
| General Emergency Repairs | 100.1020.1320-522203 | $506,273 | $302,393 | $156,580 | $375,000 | 139.5% |
| Dues & Professional Fees | 100.1020.1320-523600 | $2,997 | $2,997 | $4,290 | $4,241 | -1.1% |
| Certification/ Educ/Training | 100.1020.1320-523700 | $650 | $3,213 | $4,200 | $4,170 | -0.7% |
| Council/Staff Meeting Expense | 100.1020.1320-523750 | $0 | $65 | $1,000 | $1,000 | 0% |
| Professional Services | 100.1020.1510-521200 | $40,000 | $50,000 | $51,000 | $55,500 | 8.8% |
| Support Agreements | 100.1020.1510-523202 | $0 | $0 | $14,440 | $0 | -100% |
| Cell Phones | 100.1020.1510-523203 | $540 | $540 | $540 | $540 | 0% |
| Travel/Parking | 100.1020.1510-523500 | $0 | $0 | $2,700 | $4,360 | 61.5% |
| Dues & Professional Fees | 100.1020.1510-523600 | $776 | $1,020 | $1,141 | $1,171 | 2.6% |
| Bank/Credit Card Fees | 100.1020.1510-523602 | $8,740 | $12,050 | $14,765 | $15,065 | 2% |
| Certification/ Educ/Training | 100.1020.1510-523700 | $2,330 | $3,815 | $3,560 | $4,612 | 29.6% |
| Software Licenses | 100.1020.1510-523801 | $0 | $0 | $0 | $600,000 | N/A |
| **Total Purchased/ Contracted Services:** | | **$591,563** | **$425,340** | **$282,069** | **$1,125,511** | **299%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 100.1020.1320-531100 | $2,347 | $649 | $1,410 | $2,000 | 41.8% |
| Subscriptions & Periodicals | 100.1020.1320-531400 | $0 | $117 | $90 | $90 | 0% |
| Office Equipment | 100.1020.1320-531601 | $110 | $45 | $750 | $250 | -66.7% |
| Emp/Council & Comm. Relations | 100.1020.1320-531703 | $333 | $10,246 | $2,000 | $2,000 | 0% |
| Subscriptions & Periodicals | 100.1020.1510-531400 | $0 | $0 | $250 | $250 | 0% |
| **Total Supplies:** | | **$2,790** | **$11,058** | **$4,500** | **$4,590** | **2%** |
| **Total City Manager:** | | **$1,305,272** | **$1,222,683** | **$1,104,878** | **$2,055,998** | **86.1%** |
| | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| **Personal Services and Benefits** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Salaries & Wages | 100.1040.1330-511000 | $313,986 | $293,430 | $334,147 | $326,329 | -2.3% |
| Part Time Salaries & Wages | 100.1040.1330-511101 | $1,839 | $13,791 | $6,400 | $41,760 | 552.5% |
| Seasonal/Temporary | 100.1040.1330-511200 | $0 | $0 | $5,388 | $0 | -100% |
| Overtime | 100.1040.1330-511300 | $96 | $1,824 | $2,550 | $0 | -100% |
| Group Insurance | 100.1040.1330-512100 | $84,556 | $77,227 | $87,100 | $59,260 | -32% |
| FICA Tax | 100.1040.1330-512200 | $22,720 | $22,503 | $27,008 | $28,159 | 4.3% |
| Retirement Contrib/Pension | 100.1040.1330-512400 | $30,970 | $29,506 | $34,126 | $32,633 | -4.4% |
| Salaries & Wages | 100.1040.1520-511000 | $168,481 | $188,123 | $186,819 | $233,431 | 24.9% |
| Overtime | 100.1040.1520-511300 | $1,595 | $1,218 | $2,417 | $3,020 | 24.9% |
| Group Insurance | 100.1040.1520-512100 | $36,036 | $45,214 | $44,190 | $38,496 | -12.9% |
| FICA Tax | 100.1040.1520-512200 | $12,557 | $13,962 | $14,477 | $18,088 | 24.9% |
| Retirement Contrib/Pension | 100.1040.1520-512400 | $16,756 | $18,625 | $18,924 | $23,645 | 24.9% |
| Salaries & Wages | 100.1040.1535-511000 | $220,456 | $227,591 | $242,963 | $255,346 | 5.1% |
| Overtime | 100.1040.1535-511300 | $0 | $1,336 | $0 | $0 | 0% |
| Group Insurance | 100.1040.1535-512100 | $54,632 | $61,815 | $61,564 | $63,605 | 3.3% |
| FICA Tax | 100.1040.1535-512200 | $16,346 | $16,827 | $18,587 | $19,534 | 5.1% |
| Retirement Contrib/Pension | 100.1040.1535-512400 | $21,640 | $22,902 | $24,296 | $25,535 | 5.1% |
| Salaries & Wages | 100.1040.1540-511000 | $175,922 | $191,730 | $189,012 | $158,062 | -16.4% |
| Part Time Salaries & Wages | 100.1040.1540-511101 | $0 | $0 | $5,200 | $0 | -100% |
| Overtime | 100.1040.1540-511300 | $20 | $143 | $1,174 | $1,066 | -9.2% |
| Group Insurance | 100.1040.1540-512100 | $22,981 | $14,711 | $12,893 | $16,020 | 24.3% |
| FICA Tax | 100.1040.1540-512200 | $13,645 | $15,446 | $14,947 | $12,173 | -18.6% |
| Retirement Contrib/Pension | 100.1040.1540-512400 | $17,432 | $17,954 | $19,019 | $15,913 | -16.3% |
| Health & Wellness | 100.1040.1540-512901 | $0 | $730 | $1,100 | $1,000 | -9.1% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Employee Meetings & Awards | 100.1040.1540-512902 | $2,745 | $6,938 | $6,907 | $7,000 | 1.3% |
| Salaries & Wages | 100.1040.1565-511000 | $43,205 | $47,303 | $50,516 | $52,587 | 4.1% |
| Overtime | 100.1040.1565-511300 | $1,108 | $330 | $1,241 | $1,292 | 4.1% |
| Group Insurance | 100.1040.1565-512100 | $17,415 | $19,676 | $20,341 | $21,012 | 3.3% |
| FICA Tax | 100.1040.1565-512200 | $3,083 | $3,322 | $3,959 | $4,122 | 4.1% |
| Retirement Contrib/Pension | 100.1040.1565-512400 | $4,418 | $4,721 | $5,176 | $5,388 | 4.1% |
| **Total Personal Services and Benefits:** | | **$1,304,641** | **$1,358,898** | **$1,442,440** | **$1,464,475** | **1.5%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Management Consulting Services | 100.1040.1330-521101 | $5,600 | $6,111 | $9,000 | $9,000 | 0% |
| Professional Services | 100.1040.1330-521200 | $49,969 | $48,916 | $62,580 | $76,000 | 21.4% |
| Technical Services | 100.1040.1330-521300 | $2,400 | $2,400 | $3,150 | $3,150 | 0% |
| Property Liability Insurance | 100.1040.1330-523100 | $404,178 | $412,154 | $434,350 | $534,733 | 23.1% |
| Cell Phones | 100.1040.1330-523203 | $1,080 | $1,080 | $1,080 | $1,080 | 0% |
| Advertising/Public Notices | 100.1040.1330-523300 | $3,748 | $3,862 | $3,325 | $3,325 | 0% |
| Travel/Parking | 100.1040.1330-523500 | $0 | $971 | $1,290 | $7,340 | 469% |
| Dues & Professional Fees | 100.1040.1330-523600 | $50,798 | $57,342 | $55,868 | $56,077 | 0.4% |
| Certification/ Educ/Training | 100.1040.1330-523700 | $2,724 | $4,655 | $8,319 | $10,665 | 28.2% |
| Travel/Parking | 100.1040.1520-523500 | $0 | $307 | $1,025 | $1,025 | 0% |
| Dues & Professional Fees | 100.1040.1520-523600 | $144 | $10 | $125 | $200 | 60% |
| Certification/ Educ/Training | 100.1040.1520-523700 | $0 | $537 | $1,726 | $1,929 | 11.8% |
| Management Consulting Services | 100.1040.1535-521101 | $5,021 | $1,478 | $1,651 | $1,651 | 0% |
| Technical Services | 100.1040.1535-521300 | $0 | $7,895 | $10,000 | $10,000 | 0% |
| Office Equipment Maintenance | 100.1040.1535-522201 | $200 | $1,590 | $2,000 | $2,000 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Equipment Leases | 100.1040.1535-522322 | $109,632 | $108,617 | $114,566 | $126,126 | 10.1% |
| Telephone | 100.1040.1535-523201 | $185,038 | $188,580 | $230,681 | $209,741 | -9.1% |
| Support Agreements | 100.1040.1535-523202 | $219,289 | $261,752 | $272,117 | $291,973 | 7.3% |
| Cell Phones | 100.1040.1535-523203 | $1,620 | $1,620 | $1,620 | $1,620 | 0% |
| Certification/ Educ/Training | 100.1040.1535-523700 | $294 | $294 | $501 | $2,501 | 399.2% |
| Software Licenses | 100.1040.1535-523801 | $43,103 | $60,265 | $68,187 | $75,981 | 11.4% |
| Management Consulting Services | 100.1040.1540-521101 | $5,160 | $1,002 | $23,500 | $2,201 | -90.6% |
| Technical Services | 100.1040.1540-521300 | $0 | $185 | $2,340 | $2,400 | 2.6% |
| Travel/Parking | 100.1040.1540-523500 | $0 | $0 | $0 | $1 | N/A |
| Dues & Professional Fees | 100.1040.1540-523600 | $950 | $911 | $1,021 | $1,065 | 4.3% |
| Certification/ Educ/Training | 100.1040.1540-523700 | $2,293 | $0 | $5,401 | $5,401 | 0% |
| Recruitment & Hiring | 100.1040.1540-523901 | $13,480 | $17,366 | $25,400 | $25,400 | 0% |
| Maintenance Tech/ Contracts | 100.1040.1565-521303 | $18,502 | $52,151 | $23,234 | $36,544 | 57.3% |
| Bldg. Maintenance/Cleaning | 100.1040.1565-522130 | $5,478 | $6,768 | $20,043 | $23,043 | 15% |
| **Total Purchased/ Contracted Services:** | | **$1,130,699** | **$1,248,818** | **$1,384,100** | **$1,522,172** | **10%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 100.1040.1330-531100 | $8,741 | $10,358 | $9,349 | $12,676 | 35.6% |
| Subscriptions & Periodicals | 100.1040.1330-531400 | $8,007 | $5,681 | $13,305 | $6,305 | -52.6% |
| Office Equipment | 100.1040.1330-531601 | $2,384 | $99 | $1,533 | $1,536 | 0.2% |
| Election Supplies/Notices | 100.1040.1330-531701 | $30 | $16,847 | $457 | $18,001 | 3,838.9% |
| Emp/Council & Comm. Relations | 100.1040.1330-531703 | $5,879 | $8,530 | $8,850 | $15,950 | 80.2% |
| Subscriptions & Periodicals | 100.1040.1520-531400 | $47 | $0 | $75 | $340 | 353.3% |
| Garbage Bags for Resale | 100.1040.1520-531550 | $5,339 | $10,158 | $6,850 | $8,850 | 29.2% |
| Office Equipment | 100.1040.1520-531601 | $69 | $0 | $5,115 | $515 | -89.9% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Cable | 100.1040.1535-531235 | $10,178 | $10,245 | $9,840 | $9,540 | -3% |
| Office Equipment | 100.1040.1535-531601 | $19,843 | $25,884 | $23,000 | $23,700 | 3% |
| Computer Upgrades | 100.1040.1535-531602 | $70,538 | $88,849 | $110,158 | $112,009 | 1.7% |
| Safety / Disaster Mgmt Supplies & Equipment | 100.1040.1540-531109 | $973 | $1,020 | $2,000 | $3,000 | 50% |
| Subscriptions & Periodicals | 100.1040.1540-531400 | $0 | $0 | $859 | $501 | -41.7% |
| Office Equipment | 100.1040.1540-531601 | $10 | $0 | $997 | $1,000 | 0.3% |
| Employee Relations | 100.1040.1540-531702 | $119 | $369 | $1,000 | $1,000 | 0% |
| Building Supplies | 100.1040.1565-531102 | $5,544 | $6,154 | $8,801 | $14,002 | 59.1% |
| **Total Supplies:** | | **$137,703** | **$184,194** | **$202,189** | **$228,925** | **13.2%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Vehicles | 100.1040.1330-542200 | $0 | $0 | $76,641 | $10 | -100% |
| **Total Capital Outlays:** | | **$0** | **$0** | **$76,641** | **$10** | **-100%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Taxes on Purchased Property | 100.1040.1330-571001 | $1,482 | $1,634 | $2,000 | $2,000 | 0% |
| Bad Debts | 100.1040.1330-574000 | $1,406 | $936 | $1,860 | $2,400 | 29% |
| Intergovernmental Expenditures | 100.1040.1520-571000 | $1,209 | $1,042 | $1,860 | $1,620 | -12.9% |
| **Total Other Costs:** | | **$4,097** | **$3,611** | **$5,720** | **$6,020** | **5.2%** |
| | | | | | | |
| **Interfund/ Interdepartmental Charges** | | | | | | |
| Claims | 100.1040.1540-552200 | $17,958 | $3,952 | $20,000 | $20,000 | 0% |
| **Total Interfund/ Interdepartmental Charges:** | | **$17,958** | **$3,952** | **$20,000** | **$20,000** | **0%** |
| **Total City Clerk/Business Office:** | | **$2,595,099** | **$2,799,472** | **$3,131,090** | **$3,241,602** | **3.5%** |
| | | | | | | |
| **General Government** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Event Salaries | 100.1060.1566-511210 | $1,360 | $12,514 | $33,093 | $33,114 | 0.1% |
| FICA Tax | 100.1060.1566-512200 | $104 | $939 | $2,532 | $2,533 | 0.1% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Personal Services and Benefits:** | | **$1,464** | **$13,453** | **$35,624** | **$35,647** | **0.1%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Landscaping Downtown Properties | 100.1060.1566-522140 | $102,497 | $78,684 | $80,808 | $95,700 | 18.4% |
| Landscaping PH - Buford Hwy Interchange | 100.1060.1566-522145 | $0 | $27,327 | $28,524 | $28,524 | 0% |
| Landscaping PIB Medians | 100.1060.1566-522146 | $3,200 | $3,702 | $111,344 | $128,472 | 15.4% |
| Landscaping Public Safety | 100.1060.1566-522147 | $11,700 | $15,119 | $16,038 | $5,000 | -68.8% |
| Landscaping Buford Hwy & SR 120 | 100.1060.1566-522148 | $0 | $10,360 | $17,760 | $17,760 | 0% |
| Vehicle Repairs/Maintenance | 100.1060.1566-522202 | $0 | $805 | $1,080 | $1,260 | 16.7% |
| Repairs & Maint - Landscape | 100.1060.1566-522205 | $1,500 | $12,375 | $21,260 | $33,930 | 59.6% |
| Equipment Rental | 100.1060.1566-522320 | $1,992 | $1,760 | $2,358 | $1,860 | -21.1% |
| Insurance Deductible | 100.1060.1566-523101 | $5,000 | $0 | $3,002 | $3,000 | -0.1% |
| Garbage Disposal Services | 100.1060.1573-522110 | $1,478 | $1,529 | $1,524 | $1,595 | 4.7% |
| General Emergency Repairs | 100.1060.1573-522203 | $21,139 | $4,633 | $9,500 | $11,086 | 16.7% |
| Telephone | 100.1060.1573-523201 | $4,565 | $5,481 | $5,460 | $5,517 | 1% |
| **Total Purchased/ Contracted Services:** | | **$153,071** | **$161,775** | **$298,658** | **$333,704** | **11.7%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Postage | 100.1060.1566-531101 | $8,032 | $9,915 | $12,500 | $12,200 | -2.4% |
| Water/Sewer | 100.1060.1566-531210 | $23,626 | $22,375 | $25,765 | $36,145 | 40.3% |
| Stormwater Fees | 100.1060.1566-531215 | $19,951 | $19,517 | $26,523 | $24,781 | -6.6% |
| Electric | 100.1060.1566-531230 | $82,465 | $73,349 | $68,140 | $113,228 | 66.2% |
| Employee Relations | 100.1060.1566-531702 | $2,097 | $1,905 | $2,300 | $2,300 | 0% |
| Water/Sewer | 100.1060.1573-531210 | $619 | $756 | $1,104 | $1,104 | 0% |
| Gas | 100.1060.1573-531220 | $1,726 | $1,964 | $2,148 | $2,244 | 4.5% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Electric | 100.1060.1573-531230 | $12,745 | $16,209 | $15,960 | $17,148 | 7.4% |
| **Total Supplies:** | | **$151,261** | **$145,990** | **$154,440** | **$209,150** | **35.4%** |
| **Total General Government:** | | **$305,796** | **$321,218** | **$488,722** | **$578,501** | **18.4%** |
| | | | | | | |
| **Public Information/Marketing** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Salaries & Wages | 100.1080.1570-511000 | $235,742 | $250,268 | $261,811 | $276,070 | 5.4% |
| Part Time Salaries & Wages | 100.1080.1570-511101 | $4,642 | $28,937 | $78,796 | $87,497 | 11% |
| Seasonal/Temporary | 100.1080.1570-511200 | $14,128 | $22,390 | $33,000 | $30,436 | -7.8% |
| Overtime | 100.1080.1570-511300 | $1,461 | $1,071 | $3,752 | $3,984 | 6.2% |
| Group Insurance | 100.1080.1570-512100 | $65,973 | $66,491 | $72,720 | $80,177 | 10.3% |
| FICA Tax | 100.1080.1570-512200 | $18,695 | $22,420 | $29,122 | $30,446 | 4.5% |
| Retirement Contrib/Pension | 100.1080.1570-512400 | $23,401 | $24,201 | $25,044 | $26,416 | 5.5% |
| **Total Personal Services and Benefits:** | | **$364,043** | **$415,777** | **$504,245** | **$535,026** | **6.1%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 100.1080.1570-521200 | $7,502 | $9,241 | $20,801 | $14,801 | -28.8% |
| Cell Phones | 100.1080.1570-523203 | $1,935 | $1,530 | $1,620 | $1,620 | 0% |
| Dues & Professional Fees | 100.1080.1570-523600 | $10,689 | $12,652 | $20,135 | $20,640 | 2.5% |
| Certification/ Educ/Training | 100.1080.1570-523700 | $1,663 | $2,488 | $4,000 | $4,000 | 0% |
| Advertising/Promotions | 100.1080.1571-523301 | $24,754 | $27,960 | $31,100 | $31,100 | 0% |
| Music Licensing Fees | 100.1080.1571-523802 | $1,219 | $1,280 | $1,417 | $1,575 | 11.2% |
| Contract Labor | 100.1080.1571-523850 | $12,355 | $12,963 | $20,965 | $25,000 | 19.2% |
| Bldg. Maintenance/Cleaning | 100.1080.1572-522130 | $7,520 | $28,015 | $23,540 | $25,520 | 8.4% |
| Linen/Uniform Rental Service | 100.1080.1572-522321 | $0 | $1,243 | $1,500 | $1,500 | 0% |
| **Total Purchased/ Contracted Services:** | | **$67,635** | **$97,373** | **$125,078** | **$125,756** | **0.5%** |
| | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Supplies** | | | | | | |
| Office Supplies | 100.1080.1570-531100 | $1,784 | $1,592 | $1,750 | $1,750 | 0% |
| Emp/Council & Comm. Relations | 100.1080.1570-531703 | $12,948 | $1,621 | $16,850 | $16,850 | 0% |
| Citywide Promotions | 100.1080.1570-531704 | $40,474 | $43,292 | $62,207 | $64,775 | 4.1% |
| Newsletter | 100.1080.1570-531705 | $41,116 | $54,387 | $70,000 | $66,000 | -5.7% |
| Signs/Banners | 100.1080.1571-531103 | $7,550 | $7,164 | $8,750 | $8,750 | 0% |
| Supplies | 100.1080.1571-531104 | $2,280 | $2,810 | $3,000 | $3,000 | 0% |
| Small Equipment | 100.1080.1571-531600 | $996 | $929 | $1,000 | $4,400 | 340% |
| Special Events | 100.1080.1571-531800 | $274,574 | $341,611 | $354,737 | $407,602 | 14.9% |
| Fireworks/Concerts | 100.1080.1571-531802 | $5,000 | $36,650 | $0 | $0 | 0% |
| Building Supplies | 100.1080.1572-531102 | $5,151 | $5,998 | $6,000 | $6,000 | 0% |
| Water/Sewer | 100.1080.1572-531210 | $1,818 | $4,840 | $5,520 | $5,520 | 0% |
| Gas | 100.1080.1572-531220 | $4,299 | $5,220 | $5,460 | $5,580 | 2.2% |
| Electric | 100.1080.1572-531230 | $11,266 | $16,311 | $18,420 | $18,936 | 2.8% |
| Small Equipment | 100.1080.1572-531600 | $238 | $2,248 | $2,500 | $2,500 | 0% |
| **Total Supplies:** | | **$409,495** | **$524,673** | **$556,194** | **$611,663** | **10%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Vehicles | 100.1080.1571-542200 | $0 | $0 | $31,993 | $31,993 | 0% |
| **Total Capital Outlays:** | | **$0** | **$0** | **$31,993** | **$31,993** | **0%** |
| **Total Public Information/Marketing:** | | **$841,173** | **$1,037,823** | **$1,217,510** | **$1,304,438** | **7.1%** |
| | | | | | | |
| **Municipal Court** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Salaries & Wages | 100.2000.2100-511000 | $460,588 | $435,310 | $423,303 | $463,278 | 9.4% |
| Part Time Salaries & Wages | 100.2000.2100-511101 | $23,459 | $16,850 | $14,654 | $22,294 | 52.1% |
| Seasonal/Temporary | 100.2000.2100-511200 | $6,400 | $7,600 | $12,000 | $15,000 | 25% |
| Overtime | 100.2000.2100-511300 | $732 | $605 | $2,688 | $2,807 | 4.4% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Group Insurance | 100.2000.2100-512100 | $62,012 | $78,721 | $99,376 | $106,846 | 7.5% |
| FICA Tax | 100.2000.2100-512200 | $37,941 | $35,164 | $36,708 | $38,509 | 4.9% |
| Retirement Contrib/Pension | 100.2000.2100-512400 | $42,111 | $40,911 | $39,818 | $42,640 | 7.1% |
| **Total Personal Services and Benefits:** | | **$633,243** | **$615,162** | **$628,546** | **$691,375** | **10%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 100.2000.2100-521200 | $0 | $1,250 | $0 | $600 | N/A |
| Witness Fees | 100.2000.2100-521310 | $0 | $0 | $150 | $150 | 0% |
| Indigent Defense | 100.2000.2100-521311 | $2,157 | $1,570 | $3,000 | $5,250 | 75% |
| Language Translator | 100.2000.2100-521312 | $2,363 | $3,458 | $3,504 | $4,380 | 25% |
| Collection Agency Fees | 100.2000.2100-521313 | $0 | $0 | $1 | $1 | 0% |
| Office Equipment Maintenance | 100.2000.2100-522201 | $417 | $0 | $600 | $1,000 | 66.7% |
| Equipment Leases | 100.2000.2100-522322 | $537 | $537 | $800 | $800 | 0% |
| Cell Phones | 100.2000.2100-523203 | $1,035 | $1,080 | $1,080 | $1,080 | 0% |
| Advertising/Public Notices | 100.2000.2100-523300 | $0 | $25 | $200 | $200 | 0% |
| Dues & Professional Fees | 100.2000.2100-523600 | $1,420 | $1,682 | $1,547 | $2,174 | 40.5% |
| Certification/ Educ/Training | 100.2000.2100-523700 | $2,191 | $6,946 | $8,260 | $9,960 | 20.6% |
| Contract Labor | 100.2000.2100-523850 | $0 | $0 | $1 | $1 | 0% |
| **Total Purchased/ Contracted Services:** | | **$10,119** | **$16,547** | **$19,143** | **$25,596** | **33.7%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 100.2000.2100-531100 | $5,251 | $6,111 | $6,445 | $6,445 | 0% |
| Subscriptions & Periodicals | 100.2000.2100-531400 | $397 | $1,723 | $985 | $2,435 | 147.2% |
| Office Equipment | 100.2000.2100-531601 | $517 | $2,340 | $2,145 | $6,460 | 201.2% |
| Emp/Council & Comm. Relations | 100.2000.2100-531703 | $404 | $1,588 | $1,500 | $4,500 | 200% |
| **Total Supplies:** | | **$6,569** | **$11,762** | **$11,075** | **$19,840** | **79.1%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Municipal Court:** | | **$649,931** | **$643,471** | **$658,764** | **$736,811** | **11.8%** |
| | | | | | | |
| **Police** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Salaries & Wages | 100.3000.3210-511000 | $453,581 | $467,555 | $524,081 | $577,699 | 10.2% |
| Overtime | 100.3000.3210-511300 | $76 | $91 | $1,738 | $2,910 | 67.5% |
| Group Insurance | 100.3000.3210-512100 | $73,270 | $86,100 | $85,751 | $127,848 | 49.1% |
| FICA Tax | 100.3000.3210-512200 | $33,403 | $34,798 | $37,956 | $44,417 | 17% |
| Retirement Contrib/Pension | 100.3000.3210-512400 | $43,050 | $44,447 | $49,671 | $58,061 | 16.9% |
| Salaries & Wages | 100.3000.3221-511000 | $524,771 | $636,434 | $723,330 | $734,926 | 1.6% |
| Overtime | 100.3000.3221-511300 | $7,603 | $12,000 | $38,600 | $39,642 | 2.7% |
| Group Insurance | 100.3000.3221-512100 | $120,710 | $190,628 | $220,206 | $239,415 | 8.7% |
| FICA Tax | 100.3000.3221-512200 | $39,492 | $47,423 | $58,415 | $59,254 | 1.4% |
| Retirement Contrib/Pension | 100.3000.3221-512400 | $52,824 | $64,881 | $76,360 | $77,457 | 1.4% |
| Salaries & Wages | 100.3000.3223-511000 | $2,587,617 | $2,651,172 | $3,119,159 | $3,157,873 | 1.2% |
| Part Time Salaries & Wages | 100.3000.3223-511101 | $550 | $852 | $3,000 | $3,000 | 0% |
| Overtime | 100.3000.3223-511300 | $101,491 | $151,429 | $229,868 | $214,828 | -6.5% |
| Group Insurance | 100.3000.3223-512100 | $723,488 | $754,458 | $862,807 | $911,739 | 5.7% |
| FICA Tax | 100.3000.3223-512200 | $197,221 | $206,153 | $257,501 | $258,241 | 0.3% |
| Retirement Contrib/Pension | 100.3000.3223-512400 | $262,756 | $272,758 | $330,118 | $330,834 | 0.2% |
| Salaries & Wages | 100.3000.3224-511000 | $712,015 | $835,706 | $956,203 | $863,246 | -9.7% |
| Part Time Salaries & Wages | 100.3000.3224-511101 | $113,823 | $122,205 | $268,611 | $313,517 | 16.7% |
| Overtime | 100.3000.3224-511300 | $20,337 | $41,001 | $49,123 | $36,599 | -25.5% |
| Group Insurance | 100.3000.3224-512100 | $227,881 | $288,575 | $315,088 | $269,860 | -14.4% |
| FICA Tax | 100.3000.3224-512200 | $61,064 | $72,346 | $98,221 | $92,822 | -5.5% |
| Retirement Contrib/Pension | 100.3000.3224-512400 | $68,736 | $82,055 | $96,205 | $81,395 | -15.4% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Salaries & Wages | 100.3000.3270-511000 | $425,613 | $454,100 | $574,803 | $594,726 | 3.5% |
| Overtime | 100.3000.3270-511300 | $25,726 | $55,764 | $61,904 | $63,607 | 2.8% |
| Group Insurance | 100.3000.3270-512100 | $129,785 | $150,607 | $206,218 | $169,853 | -17.6% |
| FICA Tax | 100.3000.3270-512200 | $32,816 | $36,915 | $49,014 | $50,362 | 2.8% |
| Retirement Contrib/Pension | 100.3000.3270-512400 | $41,969 | $46,985 | $60,558 | $63,358 | 4.6% |
| **Total Personal Services and Benefits:** | | **$7,081,668** | **$7,807,439** | **$9,354,509** | **$9,437,489** | **0.9%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 100.3000.3210-521200 | $76,778 | $73,624 | $75,000 | $75,000 | 0% |
| Maintenance Tech/ Contracts | 100.3000.3210-521303 | $11,415 | $17,345 | $22,495 | $22,495 | 0% |
| Bldg. Maintenance/Cleaning | 100.3000.3210-522130 | $28,668 | $26,407 | $29,000 | $29,000 | 0% |
| Cell Phones | 100.3000.3210-523203 | $1,620 | $1,620 | $1,620 | $540 | -66.7% |
| Dues & Professional Fees | 100.3000.3210-523600 | $410 | $6,535 | $17,550 | $18,055 | 2.9% |
| Certification/ Educ/Training | 100.3000.3210-523700 | $15,947 | $20,323 | $22,201 | $12,802 | -42.3% |
| Office Equipment Maintenance | 100.3000.3221-522201 | $0 | $0 | $1,375 | $1,375 | 0% |
| Cell Phones | 100.3000.3221-523203 | $0 | $0 | $2,205 | $3,240 | 46.9% |
| Dues & Professional Fees | 100.3000.3221-523600 | $760 | $935 | $1,050 | $300 | -71.4% |
| Certification/ Educ/Training | 100.3000.3221-523700 | $2,712 | $5,015 | $13,700 | $22,250 | 62.4% |
| Language Translator | 100.3000.3223-521312 | $2,809 | $3,692 | $3,514 | $4,000 | 13.8% |
| Office Equipment Maintenance | 100.3000.3223-522201 | $0 | $149 | $500 | $500 | 0% |
| Repairs & Maint - Equipment | 100.3000.3223-522206 | $11,027 | $8,723 | $25,780 | $29,280 | 13.6% |
| Cell Phones | 100.3000.3223-523203 | $1,620 | $1,260 | $1,620 | $1,620 | 0% |
| Dues & Professional Fees | 100.3000.3223-523600 | $150 | $296 | $694 | $644 | -7.2% |
| Certification/ Educ/Training | 100.3000.3223-523700 | $3,129 | $9,430 | $22,970 | $59,720 | 160% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Bldg. Maintenance/Cleaning | 100.3000.3224-522130 | $7,497 | $7,158 | $56,187 | $45,296 | -19.4% |
| Office Equipment Maintenance | 100.3000.3224-522201 | $414 | $1,430 | $3,000 | $3,000 | 0% |
| Support Agreements | 100.3000.3224-523202 | $239,501 | $255,558 | $342,118 | $428,434 | 25.2% |
| Cell Phones | 100.3000.3224-523203 | $1,620 | $2,115 | $2,160 | $2,160 | 0% |
| Dues & Professional Fees | 100.3000.3224-523600 | $789 | $166 | $390 | $390 | 0% |
| Certification/ Educ/Training | 100.3000.3224-523700 | $4,931 | $23,192 | $28,870 | $23,373 | -19% |
| Records Destruction | 100.3000.3224-523902 | $644 | $774 | $1,550 | $1,320 | -14.8% |
| Professional Services | 100.3000.3270-521200 | $1,500 | $0 | $8,500 | $4,500 | -47.1% |
| Equipment Leases | 100.3000.3270-522322 | $2,894 | $2,928 | $3,396 | $2,841 | -16.3% |
| Support Agreements | 100.3000.3270-523202 | $79,980 | $67,117 | $75,296 | $82,961 | 10.2% |
| Cell Phones | 100.3000.3270-523203 | $0 | $0 | $648 | $648 | 0% |
| Certification/ Educ/Training | 100.3000.3270-523700 | $1,254 | $0 | $3,000 | $3,000 | 0% |
| Vehicle Repairs/Maintenance | 100.3000.3290-522202 | $146,225 | $156,802 | $157,897 | $149,880 | -5.1% |
| Vehicle Accident Repairs | 100.3000.3290-522207 | $25,518 | $21,306 | $30,000 | $30,000 | 0% |
| Insurance Deductible | 100.3000.3290-523101 | $5,664 | $4,291 | $5,000 | $5,000 | 0% |
| Dues & Professional Fees | 100.3000.3290-523600 | $634 | $499 | $650 | $650 | 0% |
| Certification/ Educ/Training | 100.3000.3290-523700 | $4,078 | $5,016 | $8,000 | $6,000 | -25% |
| Emissions/Tags/Titles | 100.3000.3290-523903 | $958 | $1,640 | $1,876 | $1,876 | 0% |
| **Total Purchased/ Contracted Services:** | | **$681,145** | **$725,347** | **$969,812** | **$1,072,150** | **10.6%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 100.3000.3210-531100 | $20,254 | $20,439 | $20,657 | $21,000 | 1.7% |
| Water/Sewer | 100.3000.3210-531210 | $1,916 | $1,874 | $3,720 | $2,340 | -37.1% |
| Electric | 100.3000.3210-531230 | $104,002 | $105,474 | $112,740 | $119,968 | 6.4% |
| Employee Relations | 100.3000.3210-531702 | $423 | $1,014 | $2,479 | $499 | -79.9% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Emp/Council & Comm. Relations | 100.3000.3210-531703 | $0 | $0 | $0 | $25,000 | N/A |
| Uniforms | 100.3000.3210-531706 | $141 | $728 | $1,500 | $3,000 | 100% |
| Supplies | 100.3000.3221-531104 | $153 | $956 | $2,000 | $2,610 | 30.5% |
| Evidence Collection & Processing | 100.3000.3221-531107 | $77 | $451 | $5,000 | $9,200 | 84% |
| Office Equipment | 100.3000.3221-531601 | $800 | $888 | $1,380 | $1,600 | 15.9% |
| Police Equipment | 100.3000.3221-531603 | $2,265 | $2,439 | $6,025 | $6,350 | 5.4% |
| Police Vests | 100.3000.3221-531604 | $8,699 | $14,550 | $23,100 | $32,450 | 40.5% |
| Emp/Council & Comm. Relations | 100.3000.3221-531703 | $7,888 | $6,105 | $27,040 | $0 | -100% |
| Uniforms | 100.3000.3221-531706 | $3,974 | $4,500 | $9,330 | $9,500 | 1.8% |
| Prisoner Medical & Supply | 100.3000.3223-531108 | $363 | $1,042 | $30,775 | $30,775 | 0% |
| Supplies - K-9 | 100.3000.3223-531111 | $2,911 | $4,332 | $18,586 | $25,626 | 37.9% |
| Supplies - Horse Patrol | 100.3000.3223-531112 | $2,061 | $1,930 | $0 | $0 | 0% |
| Police Equipment | 100.3000.3223-531603 | $42,288 | $20,034 | $38,191 | $40,647 | 6.4% |
| Emp/Council & Comm. Relations | 100.3000.3223-531703 | $0 | $471 | $2,000 | $2,000 | 0% |
| Uniforms | 100.3000.3223-531706 | $14,146 | $25,731 | $55,709 | $55,681 | -0.1% |
| Postage | 100.3000.3224-531101 | $3,919 | $4,239 | $3,600 | $3,894 | 8.2% |
| Evidence Collection & Processing | 100.3000.3224-531107 | $9,753 | $10,256 | $17,771 | $17,771 | 0% |
| Office Equipment | 100.3000.3224-531601 | $4,746 | $6,376 | $8,150 | $7,400 | -9.2% |
| Computer Upgrades | 100.3000.3224-531602 | $123,303 | $62,039 | $77,300 | $77,300 | 0% |
| Police Equipment | 100.3000.3224-531603 | $18,887 | $20,443 | $30,566 | $21,206 | -30.6% |
| Uniforms | 100.3000.3224-531706 | $1,794 | $3,003 | $9,234 | $7,400 | -19.9% |
| Office Supplies | 100.3000.3270-531100 | $178 | $90 | $200 | $200 | 0% |
| Office Equipment | 100.3000.3270-531601 | $1,377 | $3,296 | $3,400 | $4,200 | 23.5% |
| Fuel & Oil | 100.3000.3290-531270 | $199,812 | $292,233 | $300,000 | $300,000 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Police Equipment | 100.3000.3290-531603 | $5,735 | $5,544 | $5,750 | $4,100 | -28.7% |
| **Total Supplies:** | | **$581,861** | **$620,477** | **$816,203** | **$831,717** | **1.9%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Machinery | 100.3000.3270-542100 | $83,890 | $0 | $30,000 | $30,000 | 0% |
| Computers | 100.3000.3270-542400 | $0 | $2,640 | $4,000 | $4,000 | 0% |
| Vehicles | 100.3000.3290-542200 | $0 | $9,985 | $79,247 | $0 | -100% |
| **Total Capital Outlays:** | | **$83,890** | **$12,625** | **$113,247** | **$34,000** | **-70%** |
| **Total Police:** | | **$8,428,564** | **$9,165,888** | **$11,253,771** | **$11,375,356** | **1.1%** |
| | | | | | | |
| **Public Works** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Salaries & Wages | 100.4000.4100-511000 | $759,924 | $846,555 | $1,041,793 | $1,112,972 | 6.8% |
| Part Time Salaries & Wages | 100.4000.4100-511101 | $49,581 | $26,954 | $39,477 | $76,815 | 94.6% |
| Overtime | 100.4000.4100-511300 | $51,837 | $77,125 | $66,803 | $83,586 | 25.1% |
| Group Insurance | 100.4000.4100-512100 | $216,495 | $264,064 | $330,163 | $343,302 | 4% |
| FICA Tax | 100.4000.4100-512200 | $63,879 | $70,549 | $91,632 | $97,413 | 6.3% |
| Retirement Contrib/Pension | 100.4000.4100-512400 | $73,190 | $85,508 | $109,814 | $114,358 | 4.1% |
| **Total Personal Services and Benefits:** | | **$1,214,908** | **$1,370,756** | **$1,679,684** | **$1,828,446** | **8.9%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 100.4000.4100-521200 | $10,375 | $12,144 | $13,700 | $13,800 | 0.7% |
| Garbage Disposal Services | 100.4000.4100-522110 | $41,031 | $44,474 | $44,201 | $44,201 | 0% |
| Vehicle Repairs/Maintenance | 100.4000.4100-522202 | $14,114 | $14,302 | $22,570 | $23,692 | 5% |
| General Emergency Repairs | 100.4000.4100-522203 | $62,010 | $69,560 | $47,460 | $58,800 | 23.9% |
| Repairs & Maint - Equipment | 100.4000.4100-522206 | $27,977 | $26,642 | $25,480 | $31,480 | 23.5% |
| Repairs & Maint - Streets/ Sidewalks | 100.4000.4100-522208 | $8,720 | $1,095 | $15,000 | $15,000 | 0% |
| Linen/Uniform Rental Service | 100.4000.4100-522321 | $7,614 | $10,625 | $12,621 | $10,596 | -16% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Cell Phones | 100.4000.4100-523203 | $3,712 | $4,860 | $5,400 | $5,400 | 0% |
| Dues & Professional Fees | 100.4000.4100-523600 | $4,497 | $4,980 | $5,650 | $9,700 | 71.7% |
| Certification/ Educ/Training | 100.4000.4100-523700 | $25 | $9,140 | $8,480 | $14,600 | 72.2% |
| Contract Labor | 100.4000.4100-523850 | $56,594 | $58,830 | $28,000 | $0 | -100% |
| Maintenance Tech/ Contracts | 100.4000.4125-521303 | $14,790 | $9,264 | $30,380 | $32,095 | 5.6% |
| Bldg. Maintenance/Cleaning | 100.4000.4125-522130 | $4,916 | $5,411 | $8,500 | $8,500 | 0% |
| General Repairs | 100.4000.4125-522210 | $56,366 | $52,010 | $75,001 | $80,001 | 6.7% |
| Garbage Disposal Services | 100.4000.4530-522110 | $0 | $250,000 | $1,500,000 | $1,634,000 | 8.9% |
| Technical Services | 100.4000.4540-521300 | $4,726 | $8,971 | $10,010 | $10,010 | 0% |
| **Total Purchased/ Contracted Services:** | | **$317,466** | **$582,308** | **$1,852,453** | **$1,991,875** | **7.5%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 100.4000.4100-531100 | $1,663 | $2,356 | $8,115 | $4,500 | -44.5% |
| Signs/Banners | 100.4000.4100-531103 | $4,522 | $13,194 | $10,000 | $38,000 | 280% |
| Supplies | 100.4000.4100-531104 | $25,262 | $26,847 | $19,900 | $25,300 | 27.1% |
| Prisoner Medical & Supply | 100.4000.4100-531108 | $939 | $2,376 | $14,900 | $2,500 | -83.2% |
| Safety / Disaster Mgmt Supplies & Equipment | 100.4000.4100-531109 | $24,967 | $14,634 | $28,000 | $31,500 | 12.5% |
| Water/Sewer | 100.4000.4100-531210 | $1,848 | $3,067 | $6,020 | $9,200 | 52.8% |
| Gas | 100.4000.4100-531220 | $4,331 | $6,146 | $6,780 | $7,500 | 10.6% |
| Electric | 100.4000.4100-531230 | $10,884 | $12,802 | $13,200 | $13,570 | 2.8% |
| Small Equipment | 100.4000.4100-531600 | $6,144 | $8,102 | $4,451 | $5,651 | 27% |
| Emp/Council & Comm. Relations | 100.4000.4100-531703 | $853 | $5,464 | $4,000 | $56,606 | 1,315.2% |
| Veterans Flags & Markers | 100.4000.4120-531110 | $3,316 | $3,693 | $6,000 | $6,000 | 0% |
| Holiday Decorations | 100.4000.4120-531707 | $32,689 | $14,005 | $36,221 | $36,701 | 1.3% |
| **Total Supplies:** | | **$117,419** | **$112,687** | **$157,587** | **$237,028** | **50.4%** |
| | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Capital Outlays** | | | | | | |
| Machinery | 100.4000.4100-542100 | $5,470 | $0 | $44,494 | $1 | -100% |
| Vehicles | 100.4000.4100-542200 | $40,660 | $0 | $163,030 | $190,038 | 16.6% |
| **Total Capital Outlays:** | | **$46,130** | **$0** | **$207,524** | **$190,039** | **-8.4%** |
| **Total Public Works:** | | **$1,695,922** | **$2,065,751** | **$3,897,248** | **$4,247,388** | **9%** |
| | | | | | | |
| **Parks & Recreation** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Salaries & Wages | 100.6000.6110-511000 | $655,133 | $620,745 | $758,173 | $828,296 | 9.2% |
| Part Time Salaries & Wages | 100.6000.6110-511101 | $36,392 | $117,437 | $136,935 | $153,591 | 12.2% |
| Seasonal/Temporary | 100.6000.6110-511200 | $41,030 | $119,359 | $160,000 | $180,000 | 12.5% |
| Overtime | 100.6000.6110-511300 | $2,432 | $5,707 | $6,987 | $5,950 | -14.9% |
| Group Insurance | 100.6000.6110-512100 | $163,115 | $167,656 | $212,561 | $244,953 | 15.2% |
| FICA Tax | 100.6000.6110-512200 | $54,958 | $64,410 | $82,780 | $89,339 | 7.9% |
| Retirement Contrib/Pension | 100.6000.6110-512400 | $65,594 | $62,552 | $74,897 | $82,798 | 10.5% |
| **Total Personal Services and Benefits:** | | **$1,018,655** | **$1,157,865** | **$1,432,333** | **$1,584,927** | **10.7%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Maintenance Tech/ Contracts | 100.6000.6110-521303 | $28,379 | $42,224 | $35,874 | $35,874 | 0% |
| Bldg. Maintenance/Cleaning | 100.6000.6110-522130 | $151,739 | $108,244 | $150,703 | $137,162 | -9% |
| Landscaping Bunten Road park | 100.6000.6110-522144 | $11,353 | $17,342 | $16,000 | $20,000 | 25% |
| Landscaping | 100.6000.6110-522149 | $69,170 | $111,947 | $123,201 | $116,086 | -5.8% |
| Vehicle Repairs/Maintenance | 100.6000.6110-522202 | $1,179 | $244 | $500 | $500 | 0% |
| Repairs & Maint - Equipment | 100.6000.6110-522206 | $0 | $210 | $300 | $800 | 166.7% |
| Cell Phones | 100.6000.6110-523203 | $5,299 | $3,870 | $5,940 | $5,940 | 0% |
| Advertising/Promotions | 100.6000.6110-523301 | $1,423 | $1,417 | $4,230 | $4,230 | 0% |
| Travel/Parking | 100.6000.6110-523500 | $21 | $2,673 | $1,135 | $2,835 | 149.8% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Dues & Professional Fees | 100.6000.6110-523600 | $1,656 | $1,718 | $2,260 | $2,260 | 0% |
| Certification/ Educ/Training | 100.6000.6110-523700 | $4,296 | $3,217 | $4,425 | $4,425 | 0% |
| Software Licenses | 100.6000.6110-523801 | $5,753 | $10,614 | $14,766 | $14,765 | 0% |
| Contract Labor | 100.6000.6115-523850 | $70,251 | $93,168 | $89,885 | $91,500 | 1.8% |
| Equipment Rental | 100.6000.6218-522320 | $412 | $0 | $0 | $0 | 0% |
| **Total Purchased/ Contracted Services:** | | **$350,929** | **$396,888** | **$449,219** | **$436,377** | **-2.9%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 100.6000.6110-531100 | $1,122 | $2,432 | $2,300 | $2,300 | 0% |
| Office Equipment | 100.6000.6110-531601 | $0 | $195 | $995 | $995 | 0% |
| Emp/Council & Comm. Relations | 100.6000.6110-531703 | $625 | $1,177 | $3,350 | $2,650 | -20.9% |
| Uniforms | 100.6000.6110-531706 | $4,371 | $4,928 | $4,900 | $4,900 | 0% |
| Park Projects | 100.6000.6110-531720 | $10,110 | $0 | $1,000 | $1,000 | 0% |
| Supplies | 100.6000.6115-531104 | $20,979 | $35,368 | $25,226 | $29,978 | 18.8% |
| Program Development/ Expansion | 100.6000.6115-531106 | $0 | $3,352 | $3,500 | $3,500 | 0% |
| Small Equipment | 100.6000.6115-531600 | $4,537 | $4,471 | $10,976 | $12,041 | 9.7% |
| Special Events | 100.6000.6115-531800 | $0 | $2,052 | $7,400 | $8,900 | 20.3% |
| Water/Sewer | 100.6000.6217-531210 | $1,919 | $6,306 | $2,460 | $4,320 | 75.6% |
| Gas | 100.6000.6217-531220 | $1,758 | $2,133 | $2,340 | $2,340 | 0% |
| Electric | 100.6000.6217-531230 | $4,241 | $5,092 | $6,600 | $6,677 | 1.2% |
| Water/Sewer | 100.6000.6218-531210 | $6,416 | $11,461 | $14,572 | $19,692 | 35.1% |
| Electric | 100.6000.6218-531230 | $3,744 | $5,714 | $8,200 | $9,073 | 10.6% |
| Water/Sewer | 100.6000.6220-531210 | $691 | $1,134 | $3,140 | $1,740 | -44.6% |
| Electric | 100.6000.6220-531230 | $7,218 | $6,954 | $9,000 | $9,252 | 2.8% |
| Electric | 100.6000.6221-531230 | $3,739 | $3,432 | $4,500 | $4,626 | 2.8% |

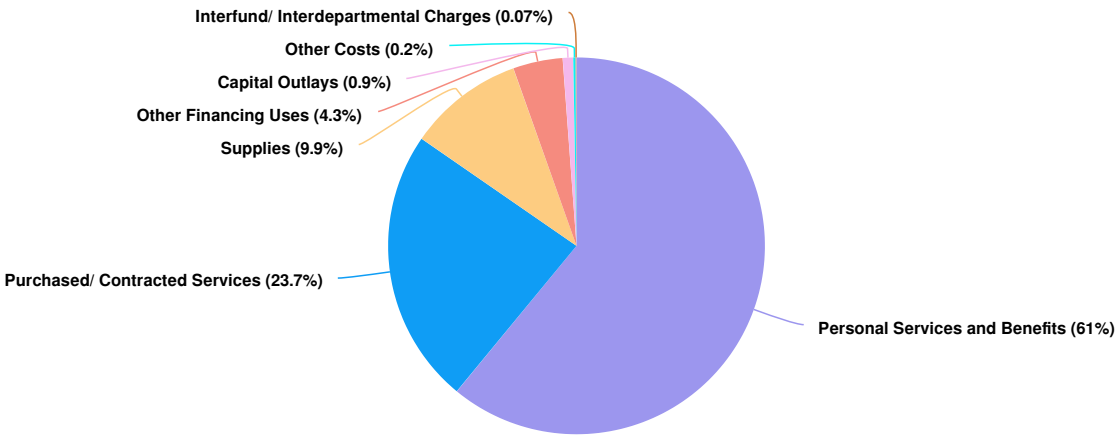
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Water/Sewer | 100.6000.6222-531210 | $18,550 | $35,269 | $67,921 | $53,797 | -20.8% |
| Gas | 100.6000.6222-531220 | $2,541 | $2,689 | $2,760 | $3,120 | 13% |
| Electric | 100.6000.6222-531230 | $72,606 | $75,227 | $81,672 | $90,880 | 11.3% |
| Small Equipment | 100.6000.6222-531600 | $15,023 | $13,551 | $15,166 | $35,965 | 137.1% |
| Water/Sewer | 100.6000.6223-531210 | $4,027 | $3,930 | $5,100 | $2,700 | -47.1% |
| Electric | 100.6000.6223-531230 | $2,989 | $3,623 | $4,800 | $5,305 | 10.5% |
| **Total Supplies:** | | **$187,205** | **$230,490** | **$287,878** | **$315,751** | **9.7%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Vehicles | 100.6000.6110-542200 | $21,500 | $83,952 | $0 | $0 | 0% |
| **Total Capital Outlays:** | | **$21,500** | **$83,952** | **$0** | **$0** | **0%** |
| **Total Parks & Recreation:** | | **$1,578,288** | **$1,869,196** | **$2,169,430** | **$2,337,055** | **7.7%** |
| | | | | | | |
| **Planning & Development** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Salaries & Wages | 100.7000.7410-511000 | $452,367 | $572,506 | $663,612 | $773,786 | 16.6% |
| Part Time Salaries & Wages | 100.7000.7410-511101 | $28,998 | $32,489 | $6,000 | $64,301 | 971.7% |
| Overtime | 100.7000.7410-511300 | $1,349 | $1,741 | $7,128 | $7,375 | 3.5% |
| Group Insurance | 100.7000.7410-512100 | $116,564 | $151,385 | $193,727 | $166,303 | -14.2% |
| FICA Tax | 100.7000.7410-512200 | $35,823 | $44,991 | $51,770 | $64,907 | 25.4% |
| Retirement Contrib/Pension | 100.7000.7410-512400 | $44,230 | $55,669 | $67,053 | $78,116 | 16.5% |
| Salaries & Wages | 100.7000.7520-511000 | $158,683 | $163,861 | $170,827 | $205,036 | 20% |
| Group Insurance | 100.7000.7520-512100 | $16,776 | $18,938 | $19,830 | $23,585 | 18.9% |
| FICA Tax | 100.7000.7520-512200 | $12,016 | $12,300 | $13,068 | $15,685 | 20% |
| Retirement Contrib/Pension | 100.7000.7520-512400 | $15,878 | $16,457 | $17,083 | $20,504 | 20% |
| **Total Personal Services and Benefits:** | | **$882,683** | **$1,070,337** | **$1,210,098** | **$1,419,598** | **17.3%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Professional Services | 100.7000.7410-521200 | $188,232 | $133,144 | $133,000 | $158,000 | 18.8% |
| Building Inspector | 100.7000.7410-521302 | $431 | $67,273 | $82,400 | $72,000 | -12.6% |
| Office Equipment Maintenance | 100.7000.7410-522201 | $0 | $0 | $250 | $250 | 0% |
| Vehicle Repairs/Maintenance | 100.7000.7410-522202 | $0 | $493 | $2,502 | $2,502 | 0% |
| Cell Phones | 100.7000.7410-523203 | $540 | $540 | $1,080 | $1,080 | 0% |
| Advertising/Public Notices | 100.7000.7410-523300 | $1,520 | $720 | $2,950 | $1,750 | -40.7% |
| Printing & Binding | 100.7000.7410-523400 | $1,653 | $1,705 | $1,800 | $2,000 | 11.1% |
| Travel/Parking | 100.7000.7410-523500 | $66 | $5,530 | $8,450 | $3,650 | -56.8% |
| Dues & Professional Fees | 100.7000.7410-523600 | $763 | $749 | $4,740 | $4,740 | 0% |
| Certification/ Educ/Training | 100.7000.7410-523700 | $3,169 | $6,547 | $8,590 | $6,900 | -19.7% |
| Software Licenses | 100.7000.7410-523801 | $0 | $1,542 | $5,000 | $0 | -100% |
| General Repairs | 100.7000.7415-522210 | $20,372 | $611 | $36,500 | $30,000 | -17.8% |
| Cell Phones | 100.7000.7520-523203 | $1,080 | $1,080 | $1,080 | $1,080 | 0% |
| Travel/Parking | 100.7000.7520-523500 | $224 | $492 | $229 | $500 | 118.3% |
| Dues & Professional Fees | 100.7000.7520-523600 | $16,342 | $20,491 | $22,860 | $23,370 | 2.2% |
| Certification/ Educ/Training | 100.7000.7520-523700 | $1,844 | $2,033 | $1,272 | $3,500 | 175.2% |
| **Total Purchased/ Contracted Services:** | | **$236,236** | **$242,950** | **$312,703** | **$311,322** | **-0.4%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 100.7000.7410-531100 | $1,525 | $2,327 | $4,500 | $4,500 | 0% |
| Supplies | 100.7000.7410-531104 | $5,395 | $13,242 | $14,235 | $7,834 | -45% |
| Subscriptions & Periodicals | 100.7000.7410-531400 | $102 | $382 | $1,000 | $2,000 | 100% |
| Emp/Council & Comm. Relations | 100.7000.7410-531703 | $923 | $593 | $3,375 | $3,375 | 0% |
| Uniforms | 100.7000.7410-531706 | $3,706 | $4,501 | $4,667 | $4,400 | -5.7% |
| Electric | 100.7000.7415-531230 | $363,635 | $406,297 | $367,428 | $408,738 | 11.2% |

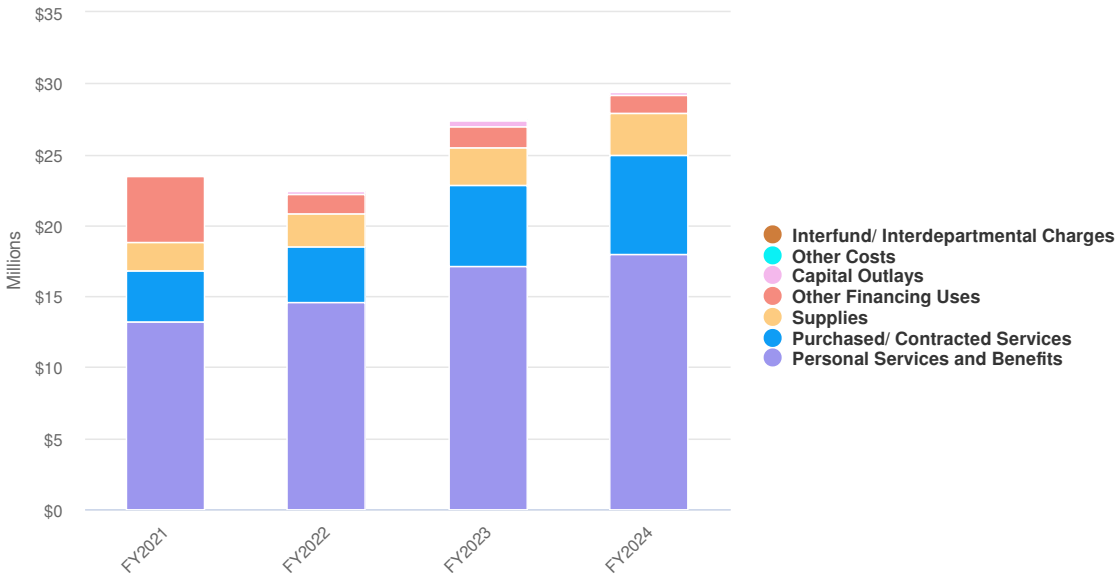
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Office Supplies | 100.7000.7520-531100 | $1,501 | $394 | $1,500 | $1,500 | 0% |
| Supplies | 100.7000.7520-531104 | $0 | $1,167 | $1,500 | $1,500 | 0% |
| Subscriptions & Periodicals | 100.7000.7520-531400 | $756 | $803 | $1,050 | $1,150 | 9.5% |
| Office Equipment | 100.7000.7520-531601 | $0 | $60 | $3,600 | $5,520 | 53.3% |
| Citywide Promotions | 100.7000.7520-531704 | $11,924 | $7,380 | $17,400 | $20,000 | 14.9% |
| **Total Supplies:** | | **$389,467** | **$437,145** | **$420,255** | **$460,517** | **9.6%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Vehicles | 100.7000.7410-542200 | $5,229 | $25,759 | $32,908 | $4,000 | -87.8% |
| **Total Capital Outlays:** | | **$5,229** | **$25,759** | **$32,908** | **$4,000** | **-87.8%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Community Betterment Program | 100.7000.7410-573002 | $435 | $33,746 | $52,700 | $7,000 | -86.7% |
| **Total Other Costs:** | | **$435** | **$33,746** | **$52,700** | **$7,000** | **-86.7%** |
| **Total Planning & Development:** | | **$1,514,050** | **$1,809,937** | **$2,028,664** | **$2,202,437** | **8.6%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Workers Comp 600 | 100.9000-611041 | $200,000 | $0 | $350,000 | $200,000 | -42.9% |
| Transfer to Fund 700 DDA | 100.9000-611042 | $3,031,054 | $18,595 | $36,640 | $0 | -100% |
| Transfer to Fund 770 URA | 100.9000-611044 | $1,027,654 | $1,277,231 | $1,027,847 | $1,024,291 | -0.3% |
| Transfer to SPLOST Vehicles | 100.9000-611050 | $103,840 | $86,322 | $0 | $0 | 0% |
| Transfer to Davenport Road Extension | 100.9000-611055 | $100,000 | $0 | $0 | $0 | 0% |
| Transfer to Police Capital Projects | 100.9000-611058 | $201,560 | $0 | $0 | $0 | 0% |
| Transfer to Fund 209 Public Art | 100.9000-611062 | $0 | $0 | $0 | $35,000 | N/A |
| **Total Other Financing Uses:** | | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-11%** |
| **Total Other Financing Uses:** | | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-11%** |
| **Total Expenditures:** | | **$23,625,443** | **$22,438,588** | **$27,508,897** | **$29,480,215** | **7.2%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Mayor & Council** | | | | | | |
| Salaries & Wages | 100.1000.1110-511000 | $32,450 | $32,950 | $39,600 | $39,600 | 0% |
| FICA Tax | 100.1000.1110-512200 | $2,524 | $2,559 | $3,029 | $3,029 | 0% |
| **Total Mayor & Council:** | | **$34,974** | **$35,509** | **$42,629** | **$42,629** | **0%** |
| | | | | | | |
| **Boards & Committees** | | | | | | |
| Salaries & Wages | 100.1010.1011-511000 | $50 | $0 | $700 | $600 | -14.3% |
| Salaries & Wages | 100.1010.1012-511000 | $125 | $0 | $0 | $0 | 0% |
| Salaries & Wages | 100.1010.1013-511000 | $100 | $200 | $1,800 | $1,800 | 0% |
| Salaries & Wages | 100.1010.1014-511000 | $700 | $300 | $3,600 | $3,600 | 0% |
| FICA Tax | 100.1010.1011-512200 | $4 | $0 | $54 | $46 | -14.3% |
| FICA Tax | 100.1010.1012-512200 | $10 | $0 | $0 | $0 | 0% |
| FICA Tax | 100.1010.1013-512200 | $8 | $15 | $138 | $138 | 0% |
| FICA Tax | 100.1010.1014-512200 | $54 | $23 | $275 | $275 | 0% |
| **Total Boards & Committees:** | | **$1,050** | **$538** | **$6,567** | **$6,459** | **-1.6%** |
| | | | | | | |
| **City Manager** | | | | | | |
| Salaries & Wages | 100.1020.1320-511000 | $227,925 | $241,974 | $257,312 | $286,643 | 11.4% |
| Overtime | 100.1020.1320-511300 | $302 | $473 | $1,884 | $1,961 | 4.1% |
| Salaries & Wages | 100.1020.1510-511000 | $283,171 | $318,174 | $309,120 | $358,038 | 15.8% |
| Part Time Salaries & Wages | 100.1020.1510-511101 | $18,740 | $21,206 | $45,679 | $48,768 | 6.8% |
| Overtime | 100.1020.1510-511300 | $155 | $211 | $1,129 | $1,152 | 2.1% |
| Group Insurance | 100.1020.1320-512100 | $32,891 | $36,033 | $36,436 | $37,717 | 3.5% |
| FICA Tax | 100.1020.1320-512200 | $15,188 | $15,991 | $16,104 | $17,670 | 9.7% |
| Retirement Contrib/Pension | 100.1020.1320-512400 | $20,877 | $21,286 | $21,778 | $25,214 | 15.8% |
| Vehicle Allowance | 100.1020.1320-512900 | $13,000 | $13,000 | $13,000 | $13,000 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Group Insurance | 100.1020.1510-512100 | $48,750 | $60,458 | $56,644 | $68,605 | 21.1% |
| FICA Tax | 100.1020.1510-512200 | $22,910 | $25,965 | $26,999 | $31,209 | 15.6% |
| Retirement Contrib/Pension | 100.1020.1510-512400 | $27,011 | $31,516 | $32,225 | $35,919 | 11.5% |
| **Total City Manager:** | | **$710,919** | **$786,285** | **$818,309** | **$925,897** | **13.1%** |
| | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Salaries & Wages | 100.1040.1330-511000 | $313,986 | $293,430 | $334,147 | $326,329 | -2.3% |
| Part Time Salaries & Wages | 100.1040.1330-511101 | $1,839 | $13,791 | $6,400 | $41,760 | 552.5% |
| Seasonal/Temporary | 100.1040.1330-511200 | $0 | $0 | $5,388 | $0 | -100% |
| Overtime | 100.1040.1330-511300 | $96 | $1,824 | $2,550 | $0 | -100% |
| Salaries & Wages | 100.1040.1520-511000 | $168,481 | $188,123 | $186,819 | $233,431 | 24.9% |
| Overtime | 100.1040.1520-511300 | $1,595 | $1,218 | $2,417 | $3,020 | 24.9% |
| Salaries & Wages | 100.1040.1535-511000 | $220,456 | $227,591 | $242,963 | $255,346 | 5.1% |
| Overtime | 100.1040.1535-511300 | $0 | $1,336 | $0 | $0 | 0% |
| Salaries & Wages | 100.1040.1540-511000 | $175,922 | $191,730 | $189,012 | $158,062 | -16.4% |
| Part Time Salaries & Wages | 100.1040.1540-511101 | $0 | $0 | $5,200 | $0 | -100% |
| Overtime | 100.1040.1540-511300 | $20 | $143 | $1,174 | $1,066 | -9.2% |
| Salaries & Wages | 100.1040.1565-511000 | $43,205 | $47,303 | $50,516 | $52,587 | 4.1% |
| Overtime | 100.1040.1565-511300 | $1,108 | $330 | $1,241 | $1,292 | 4.1% |
| Group Insurance | 100.1040.1330-512100 | $84,556 | $77,227 | $87,100 | $59,260 | -32% |
| FICA Tax | 100.1040.1330-512200 | $22,720 | $22,503 | $27,008 | $28,159 | 4.3% |
| Retirement Contrib/Pension | 100.1040.1330-512400 | $30,970 | $29,506 | $34,126 | $32,633 | -4.4% |
| Group Insurance | 100.1040.1520-512100 | $36,036 | $45,214 | $44,190 | $38,496 | -12.9% |
| FICA Tax | 100.1040.1520-512200 | $12,557 | $13,962 | $14,477 | $18,088 | 24.9% |
| Retirement Contrib/Pension | 100.1040.1520-512400 | $16,756 | $18,625 | $18,924 | $23,645 | 24.9% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Group Insurance | 100.1040.1535-512100 | $54,632 | $61,815 | $61,564 | $63,605 | 3.3% |
| FICA Tax | 100.1040.1535-512200 | $16,346 | $16,827 | $18,587 | $19,534 | 5.1% |
| Retirement Contrib/Pension | 100.1040.1535-512400 | $21,640 | $22,902 | $24,296 | $25,535 | 5.1% |
| Group Insurance | 100.1040.1540-512100 | $22,981 | $14,711 | $12,893 | $16,020 | 24.3% |
| FICA Tax | 100.1040.1540-512200 | $13,645 | $15,446 | $14,947 | $12,173 | -18.6% |
| Retirement Contrib/Pension | 100.1040.1540-512400 | $17,432 | $17,954 | $19,019 | $15,913 | -16.3% |
| Health & Wellness | 100.1040.1540-512901 | $0 | $730 | $1,100 | $1,000 | -9.1% |
| Employee Meetings & Awards | 100.1040.1540-512902 | $2,745 | $6,938 | $6,907 | $7,000 | 1.3% |
| Group Insurance | 100.1040.1565-512100 | $17,415 | $19,676 | $20,341 | $21,012 | 3.3% |
| FICA Tax | 100.1040.1565-512200 | $3,083 | $3,322 | $3,959 | $4,122 | 4.1% |
| Retirement Contrib/Pension | 100.1040.1565-512400 | $4,418 | $4,721 | $5,176 | $5,388 | 4.1% |
| **Total City Clerk/Business Office:** | | **$1,304,641** | **$1,358,898** | **$1,442,440** | **$1,464,475** | **1.5%** |
| | | | | | | |
| **General Government** | | | | | | |
| Event Salaries | 100.1060.1566-511210 | $1,360 | $12,514 | $33,093 | $33,114 | 0.1% |
| FICA Tax | 100.1060.1566-512200 | $104 | $939 | $2,532 | $2,533 | 0.1% |
| **Total General Government:** | | **$1,464** | **$13,453** | **$35,624** | **$35,647** | **0.1%** |
| | | | | | | |
| **Public Information/Marketing** | | | | | | |
| Salaries & Wages | 100.1080.1570-511000 | $235,742 | $250,268 | $261,811 | $276,070 | 5.4% |
| Part Time Salaries & Wages | 100.1080.1570-511101 | $4,642 | $28,937 | $78,796 | $87,497 | 11% |
| Seasonal/Temporary | 100.1080.1570-511200 | $14,128 | $22,390 | $33,000 | $30,436 | -7.8% |
| Overtime | 100.1080.1570-511300 | $1,461 | $1,071 | $3,752 | $3,984 | 6.2% |
| Group Insurance | 100.1080.1570-512100 | $65,973 | $66,491 | $72,720 | $80,177 | 10.3% |
| FICA Tax | 100.1080.1570-512200 | $18,695 | $22,420 | $29,122 | $30,446 | 4.5% |
| Retirement Contrib/Pension | 100.1080.1570-512400 | $23,401 | $24,201 | $25,044 | $26,416 | 5.5% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Public Information/Marketing:** | | **$364,043** | **$415,777** | **$504,245** | **$535,026** | **6.1%** |
| | | | | | | |
| **Municipal Court** | | | | | | |
| Salaries & Wages | 100.2000.2100-511000 | $460,588 | $435,310 | $423,303 | $463,278 | 9.4% |
| Part Time Salaries & Wages | 100.2000.2100-511101 | $23,459 | $16,850 | $14,654 | $22,294 | 52.1% |
| Seasonal/Temporary | 100.2000.2100-511200 | $6,400 | $7,600 | $12,000 | $15,000 | 25% |
| Overtime | 100.2000.2100-511300 | $732 | $605 | $2,688 | $2,807 | 4.4% |
| Group Insurance | 100.2000.2100-512100 | $62,012 | $78,721 | $99,376 | $106,846 | 7.5% |
| FICA Tax | 100.2000.2100-512200 | $37,941 | $35,164 | $36,708 | $38,509 | 4.9% |
| Retirement Contrib/Pension | 100.2000.2100-512400 | $42,111 | $40,911 | $39,818 | $42,640 | 7.1% |
| **Total Municipal Court:** | | **$633,243** | **$615,162** | **$628,546** | **$691,375** | **10%** |
| | | | | | | |
| **Police** | | | | | | |
| Salaries & Wages | 100.3000.3210-511000 | $453,581 | $467,555 | $524,081 | $577,699 | 10.2% |
| Overtime | 100.3000.3210-511300 | $76 | $91 | $1,738 | $2,910 | 67.5% |
| Salaries & Wages | 100.3000.3221-511000 | $524,771 | $636,434 | $723,330 | $734,926 | 1.6% |
| Overtime | 100.3000.3221-511300 | $7,603 | $12,000 | $38,600 | $39,642 | 2.7% |
| Salaries & Wages | 100.3000.3223-511000 | $2,587,617 | $2,651,172 | $3,119,159 | $3,157,873 | 1.2% |
| Part Time Salaries & Wages | 100.3000.3223-511101 | $550 | $852 | $3,000 | $3,000 | 0% |
| Overtime | 100.3000.3223-511300 | $101,491 | $151,429 | $229,868 | $214,828 | -6.5% |
| Salaries & Wages | 100.3000.3224-511000 | $712,015 | $835,706 | $956,203 | $863,246 | -9.7% |
| Part Time Salaries & Wages | 100.3000.3224-511101 | $113,823 | $122,205 | $268,611 | $313,517 | 16.7% |
| Overtime | 100.3000.3224-511300 | $20,337 | $41,001 | $49,123 | $36,599 | -25.5% |
| Salaries & Wages | 100.3000.3270-511000 | $425,613 | $454,100 | $574,803 | $594,726 | 3.5% |
| Overtime | 100.3000.3270-511300 | $25,726 | $55,764 | $61,904 | $63,607 | 2.8% |
| Group Insurance | 100.3000.3210-512100 | $73,270 | $86,100 | $85,751 | $127,848 | 49.1% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| FICA Tax | 100.3000.3210-512200 | $33,403 | $34,798 | $37,956 | $44,417 | 17% |
| Retirement Contrib/Pension | 100.3000.3210-512400 | $43,050 | $44,447 | $49,671 | $58,061 | 16.9% |
| Group Insurance | 100.3000.3221-512100 | $120,710 | $190,628 | $220,206 | $239,415 | 8.7% |
| FICA Tax | 100.3000.3221-512200 | $39,492 | $47,423 | $58,415 | $59,254 | 1.4% |
| Retirement Contrib/Pension | 100.3000.3221-512400 | $52,824 | $64,881 | $76,360 | $77,457 | 1.4% |
| Group Insurance | 100.3000.3223-512100 | $723,488 | $754,458 | $862,807 | $911,739 | 5.7% |
| FICA Tax | 100.3000.3223-512200 | $197,221 | $206,153 | $257,501 | $258,241 | 0.3% |
| Retirement Contrib/Pension | 100.3000.3223-512400 | $262,756 | $272,758 | $330,118 | $330,834 | 0.2% |
| Group Insurance | 100.3000.3224-512100 | $227,881 | $288,575 | $315,088 | $269,860 | -14.4% |
| FICA Tax | 100.3000.3224-512200 | $61,064 | $72,346 | $98,221 | $92,822 | -5.5% |
| Retirement Contrib/Pension | 100.3000.3224-512400 | $68,736 | $82,055 | $96,205 | $81,395 | -15.4% |
| Group Insurance | 100.3000.3270-512100 | $129,785 | $150,607 | $206,218 | $169,853 | -17.6% |
| FICA Tax | 100.3000.3270-512200 | $32,816 | $36,915 | $49,014 | $50,362 | 2.8% |
| Retirement Contrib/Pension | 100.3000.3270-512400 | $41,969 | $46,985 | $60,558 | $63,358 | 4.6% |
| **Total Police:** | | **$7,081,668** | **$7,807,439** | **$9,354,509** | **$9,437,489** | **0.9%** |
| | | | | | | |
| **Public Works** | | | | | | |
| Salaries & Wages | 100.4000.4100-511000 | $759,924 | $846,555 | $1,041,793 | $1,112,972 | 6.8% |
| Part Time Salaries & Wages | 100.4000.4100-511101 | $49,581 | $26,954 | $39,477 | $76,815 | 94.6% |
| Overtime | 100.4000.4100-511300 | $51,837 | $77,125 | $66,803 | $83,586 | 25.1% |
| Group Insurance | 100.4000.4100-512100 | $216,495 | $264,064 | $330,163 | $343,302 | 4% |
| FICA Tax | 100.4000.4100-512200 | $63,879 | $70,549 | $91,632 | $97,413 | 6.3% |
| Retirement Contrib/Pension | 100.4000.4100-512400 | $73,190 | $85,508 | $109,814 | $114,358 | 4.1% |
| **Total Public Works:** | | **$1,214,908** | **$1,370,756** | **$1,679,684** | **$1,828,446** | **8.9%** |
| | | | | | | |
| **Parks & Recreation** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Salaries & Wages | 100.6000.6110-511000 | $655,133 | $620,745 | $758,173 | $828,296 | 9.2% |
| Part Time Salaries & Wages | 100.6000.6110-511101 | $36,392 | $117,437 | $136,935 | $153,591 | 12.2% |
| Seasonal/Temporary | 100.6000.6110-511200 | $41,030 | $119,359 | $160,000 | $180,000 | 12.5% |
| Overtime | 100.6000.6110-511300 | $2,432 | $5,707 | $6,987 | $5,950 | -14.9% |
| Group Insurance | 100.6000.6110-512100 | $163,115 | $167,656 | $212,561 | $244,953 | 15.2% |
| FICA Tax | 100.6000.6110-512200 | $54,958 | $64,410 | $82,780 | $89,339 | 7.9% |
| Retirement Contrib/Pension | 100.6000.6110-512400 | $65,594 | $62,552 | $74,897 | $82,798 | 10.5% |
| **Total Parks & Recreation:** | | **$1,018,655** | **$1,157,865** | **$1,432,333** | **$1,584,927** | **10.7%** |
| | | | | | | |
| **Planning & Development** | | | | | | |
| Salaries & Wages | 100.7000.7410-511000 | $452,367 | $572,506 | $663,612 | $773,786 | 16.6% |
| Part Time Salaries & Wages | 100.7000.7410-511101 | $28,998 | $32,489 | $6,000 | $64,301 | 971.7% |
| Overtime | 100.7000.7410-511300 | $1,349 | $1,741 | $7,128 | $7,375 | 3.5% |
| Salaries & Wages | 100.7000.7520-511000 | $158,683 | $163,861 | $170,827 | $205,036 | 20% |
| Group Insurance | 100.7000.7410-512100 | $116,564 | $151,385 | $193,727 | $166,303 | -14.2% |
| FICA Tax | 100.7000.7410-512200 | $35,823 | $44,991 | $51,770 | $64,907 | 25.4% |
| Retirement Contrib/Pension | 100.7000.7410-512400 | $44,230 | $55,669 | $67,053 | $78,116 | 16.5% |
| Group Insurance | 100.7000.7520-512100 | $16,776 | $18,938 | $19,830 | $23,585 | 18.9% |
| FICA Tax | 100.7000.7520-512200 | $12,016 | $12,300 | $13,068 | $15,685 | 20% |
| Retirement Contrib/Pension | 100.7000.7520-512400 | $15,878 | $16,457 | $17,083 | $20,504 | 20% |
| **Total Planning & Development:** | | **$882,683** | **$1,070,337** | **$1,210,098** | **$1,419,598** | **17.3%** |
| **Total Personal Services and Benefits:** | | **$13,248,246** | **$14,632,018** | **$17,154,984** | **$17,971,969** | **4.8%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **City Manager** | | | | | | |
| Meeting Facilitator | 100.1020.1320-521100 | $4,465 | $7,875 | $2,853 | $9,852 | 245.3% |
| Professional Services | 100.1020.1320-521200 | $24,793 | $41,372 | $25,000 | $50,000 | 100% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Professional Services | 100.1020.1510-521200 | $40,000 | $50,000 | $51,000 | $55,500 | 8.8% |
| General Emergency Repairs | 100.1020.1320-522203 | $506,273 | $302,393 | $156,580 | $375,000 | 139.5% |
| Dues & Professional Fees | 100.1020.1320-523600 | $2,997 | $2,997 | $4,290 | $4,241 | -1.1% |
| Certification/ Educ/Training | 100.1020.1320-523700 | $650 | $3,213 | $4,200 | $4,170 | -0.7% |
| Council/Staff Meeting Expense | 100.1020.1320-523750 | $0 | $65 | $1,000 | $1,000 | 0% |
| Support Agreements | 100.1020.1510-523202 | $0 | $0 | $14,440 | $0 | -100% |
| Cell Phones | 100.1020.1510-523203 | $540 | $540 | $540 | $540 | 0% |
| Travel/Parking | 100.1020.1510-523500 | $0 | $0 | $2,700 | $4,360 | 61.5% |
| Dues & Professional Fees | 100.1020.1510-523600 | $776 | $1,020 | $1,141 | $1,171 | 2.6% |
| Bank/Credit Card Fees | 100.1020.1510-523602 | $8,740 | $12,050 | $14,765 | $15,065 | 2% |
| Certification/ Educ/Training | 100.1020.1510-523700 | $2,330 | $3,815 | $3,560 | $4,612 | 29.6% |
| Software Licenses | 100.1020.1510-523801 | $0 | $0 | $0 | $600,000 | N/A |
| **Total City Manager:** | | **$591,563** | **$425,340** | **$282,069** | **$1,125,511** | **299%** |
| | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Management Consulting Services | 100.1040.1330-521101 | $5,600 | $6,111 | $9,000 | $9,000 | 0% |
| Professional Services | 100.1040.1330-521200 | $49,969 | $48,916 | $62,580 | $76,000 | 21.4% |
| Technical Services | 100.1040.1330-521300 | $2,400 | $2,400 | $3,150 | $3,150 | 0% |
| Management Consulting Services | 100.1040.1535-521101 | $5,021 | $1,478 | $1,651 | $1,651 | 0% |
| Technical Services | 100.1040.1535-521300 | $0 | $7,895 | $10,000 | $10,000 | 0% |
| Management Consulting Services | 100.1040.1540-521101 | $5,160 | $1,002 | $23,500 | $2,201 | -90.6% |
| Technical Services | 100.1040.1540-521300 | $0 | $185 | $2,340 | $2,400 | 2.6% |
| Maintenance Tech/ Contracts | 100.1040.1565-521303 | $18,502 | $52,151 | $23,234 | $36,544 | 57.3% |
| Office Equipment Maintenance | 100.1040.1535-522201 | $200 | $1,590 | $2,000 | $2,000 | 0% |
| Equipment Leases | 100.1040.1535-522322 | $109,632 | $108,617 | $114,566 | $126,126 | 10.1% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Bldg. Maintenance/Cleaning | 100.1040.1565-522130 | $5,478 | $6,768 | $20,043 | $23,043 | 15% |
| Property Liability Insurance | 100.1040.1330-523100 | $404,178 | $412,154 | $434,350 | $534,733 | 23.1% |
| Cell Phones | 100.1040.1330-523203 | $1,080 | $1,080 | $1,080 | $1,080 | 0% |
| Advertising/Public Notices | 100.1040.1330-523300 | $3,748 | $3,862 | $3,325 | $3,325 | 0% |
| Travel/Parking | 100.1040.1330-523500 | $0 | $971 | $1,290 | $7,340 | 469% |
| Dues & Professional Fees | 100.1040.1330-523600 | $50,798 | $57,342 | $55,868 | $56,077 | 0.4% |
| Certification/ Educ/Training | 100.1040.1330-523700 | $2,724 | $4,655 | $8,319 | $10,665 | 28.2% |
| Travel/Parking | 100.1040.1520-523500 | $0 | $307 | $1,025 | $1,025 | 0% |
| Dues & Professional Fees | 100.1040.1520-523600 | $144 | $10 | $125 | $200 | 60% |
| Certification/ Educ/Training | 100.1040.1520-523700 | $0 | $537 | $1,726 | $1,929 | 11.8% |
| Telephone | 100.1040.1535-523201 | $185,038 | $188,580 | $230,681 | $209,741 | -9.1% |
| Support Agreements | 100.1040.1535-523202 | $219,289 | $261,752 | $272,117 | $291,973 | 7.3% |
| Cell Phones | 100.1040.1535-523203 | $1,620 | $1,620 | $1,620 | $1,620 | 0% |
| Certification/ Educ/Training | 100.1040.1535-523700 | $294 | $294 | $501 | $2,501 | 399.2% |
| Software Licenses | 100.1040.1535-523801 | $43,103 | $60,265 | $68,187 | $75,981 | 11.4% |
| Travel/Parking | 100.1040.1540-523500 | $0 | $0 | $0 | $1 | N/A |
| Dues & Professional Fees | 100.1040.1540-523600 | $950 | $911 | $1,021 | $1,065 | 4.3% |
| Certification/ Educ/Training | 100.1040.1540-523700 | $2,293 | $0 | $5,401 | $5,401 | 0% |
| Recruitment & Hiring | 100.1040.1540-523901 | $13,480 | $17,366 | $25,400 | $25,400 | 0% |
| **Total City Clerk/Business Office:** | | **$1,130,699** | **$1,248,818** | **$1,384,100** | **$1,522,172** | **10%** |
| | | | | | | |
| **Public Information/Marketing** | | | | | | |
| Professional Services | 100.1080.1570-521200 | $7,502 | $9,241 | $20,801 | $14,801 | -28.8% |
| Bldg. Maintenance/Cleaning | 100.1080.1572-522130 | $7,520 | $28,015 | $23,540 | $25,520 | 8.4% |
| Linen/Uniform Rental Service | 100.1080.1572-522321 | $0 | $1,243 | $1,500 | $1,500 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Cell Phones | 100.1080.1570-523203 | $1,935 | $1,530 | $1,620 | $1,620 | 0% |
| Dues & Professional Fees | 100.1080.1570-523600 | $10,689 | $12,652 | $20,135 | $20,640 | 2.5% |
| Certification/ Educ/Training | 100.1080.1570-523700 | $1,663 | $2,488 | $4,000 | $4,000 | 0% |
| Advertising/Promotions | 100.1080.1571-523301 | $24,754 | $27,960 | $31,100 | $31,100 | 0% |
| Music Licensing Fees | 100.1080.1571-523802 | $1,219 | $1,280 | $1,417 | $1,575 | 11.2% |
| Contract Labor | 100.1080.1571-523850 | $12,355 | $12,963 | $20,965 | $25,000 | 19.2% |
| **Total Public Information/Marketing:** | | **$67,635** | **$97,373** | **$125,078** | **$125,756** | **0.5%** |
| | | | | | | |
| **Municipal Court** | | | | | | |
| Professional Services | 100.2000.2100-521200 | $0 | $1,250 | $0 | $600 | N/A |
| Witness Fees | 100.2000.2100-521310 | $0 | $0 | $150 | $150 | 0% |
| Indigent Defense | 100.2000.2100-521311 | $2,157 | $1,570 | $3,000 | $5,250 | 75% |
| Language Translator | 100.2000.2100-521312 | $2,363 | $3,458 | $3,504 | $4,380 | 25% |
| Collection Agency Fees | 100.2000.2100-521313 | $0 | $0 | $1 | $1 | 0% |
| Office Equipment Maintenance | 100.2000.2100-522201 | $417 | $0 | $600 | $1,000 | 66.7% |
| Equipment Leases | 100.2000.2100-522322 | $537 | $537 | $800 | $800 | 0% |
| Cell Phones | 100.2000.2100-523203 | $1,035 | $1,080 | $1,080 | $1,080 | 0% |
| Advertising/Public Notices | 100.2000.2100-523300 | $0 | $25 | $200 | $200 | 0% |
| Dues & Professional Fees | 100.2000.2100-523600 | $1,420 | $1,682 | $1,547 | $2,174 | 40.5% |
| Certification/ Educ/Training | 100.2000.2100-523700 | $2,191 | $6,946 | $8,260 | $9,960 | 20.6% |
| Contract Labor | 100.2000.2100-523850 | $0 | $0 | $1 | $1 | 0% |
| **Total Municipal Court:** | | **$10,119** | **$16,547** | **$19,143** | **$25,596** | **33.7%** |
| | | | | | | |
| **Police** | | | | | | |
| Professional Services | 100.3000.3210-521200 | $76,778 | $73,624 | $75,000 | $75,000 | 0% |
| Maintenance Tech/ Contracts | 100.3000.3210-521303 | $11,415 | $17,345 | $22,495 | $22,495 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Language Translator | 100.3000.3223-521312 | $2,809 | $3,692 | $3,514 | $4,000 | 13.8% |
| Professional Services | 100.3000.3270-521200 | $1,500 | $0 | $8,500 | $4,500 | -47.1% |
| Bldg. Maintenance/Cleaning | 100.3000.3210-522130 | $28,668 | $26,407 | $29,000 | $29,000 | 0% |
| Office Equipment Maintenance | 100.3000.3221-522201 | $0 | $0 | $1,375 | $1,375 | 0% |
| Office Equipment Maintenance | 100.3000.3223-522201 | $0 | $149 | $500 | $500 | 0% |
| Repairs & Maint - Equipment | 100.3000.3223-522206 | $11,027 | $8,723 | $25,780 | $29,280 | 13.6% |
| Bldg. Maintenance/Cleaning | 100.3000.3224-522130 | $7,497 | $7,158 | $56,187 | $45,296 | -19.4% |
| Office Equipment Maintenance | 100.3000.3224-522201 | $414 | $1,430 | $3,000 | $3,000 | 0% |
| Equipment Leases | 100.3000.3270-522322 | $2,894 | $2,928 | $3,396 | $2,841 | -16.3% |
| Vehicle Repairs/Maintenance | 100.3000.3290-522202 | $146,225 | $156,802 | $157,897 | $149,880 | -5.1% |
| Vehicle Accident Repairs | 100.3000.3290-522207 | $25,518 | $21,306 | $30,000 | $30,000 | 0% |
| Cell Phones | 100.3000.3210-523203 | $1,620 | $1,620 | $1,620 | $540 | -66.7% |
| Dues & Professional Fees | 100.3000.3210-523600 | $410 | $6,535 | $17,550 | $18,055 | 2.9% |
| Certification/ Educ/Training | 100.3000.3210-523700 | $15,947 | $20,323 | $22,201 | $12,802 | -42.3% |
| Cell Phones | 100.3000.3221-523203 | $0 | $0 | $2,205 | $3,240 | 46.9% |
| Dues & Professional Fees | 100.3000.3221-523600 | $760 | $935 | $1,050 | $300 | -71.4% |
| Certification/ Educ/Training | 100.3000.3221-523700 | $2,712 | $5,015 | $13,700 | $22,250 | 62.4% |
| Cell Phones | 100.3000.3223-523203 | $1,620 | $1,260 | $1,620 | $1,620 | 0% |
| Dues & Professional Fees | 100.3000.3223-523600 | $150 | $296 | $694 | $644 | -7.2% |
| Certification/ Educ/Training | 100.3000.3223-523700 | $3,129 | $9,430 | $22,970 | $59,720 | 160% |
| Support Agreements | 100.3000.3224-523202 | $239,501 | $255,558 | $342,118 | $428,434 | 25.2% |
| Cell Phones | 100.3000.3224-523203 | $1,620 | $2,115 | $2,160 | $2,160 | 0% |
| Dues & Professional Fees | 100.3000.3224-523600 | $789 | $166 | $390 | $390 | 0% |
| Certification/ Educ/Training | 100.3000.3224-523700 | $4,931 | $23,192 | $28,870 | $23,373 | -19% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Records Destruction | 100.3000.3224-523902 | $644 | $774 | $1,550 | $1,320 | -14.8% |
| Support Agreements | 100.3000.3270-523202 | $79,980 | $67,117 | $75,296 | $82,961 | 10.2% |
| Cell Phones | 100.3000.3270-523203 | $0 | $0 | $648 | $648 | 0% |
| Certification/ Educ/Training | 100.3000.3270-523700 | $1,254 | $0 | $3,000 | $3,000 | 0% |
| Insurance Deductible | 100.3000.3290-523101 | $5,664 | $4,291 | $5,000 | $5,000 | 0% |
| Dues & Professional Fees | 100.3000.3290-523600 | $634 | $499 | $650 | $650 | 0% |
| Certification/ Educ/Training | 100.3000.3290-523700 | $4,078 | $5,016 | $8,000 | $6,000 | -25% |
| Emissions/Tags/Titles | 100.3000.3290-523903 | $958 | $1,640 | $1,876 | $1,876 | 0% |
| **Total Police:** | | **$681,145** | **$725,347** | **$969,812** | **$1,072,150** | **10.6%** |
| | | | | | | |
| **Public Works** | | | | | | |
| Professional Services | 100.4000.4100-521200 | $10,375 | $12,144 | $13,700 | $13,800 | 0.7% |
| Maintenance Tech/ Contracts | 100.4000.4125-521303 | $14,790 | $9,264 | $30,380 | $32,095 | 5.6% |
| Technical Services | 100.4000.4540-521300 | $4,726 | $8,971 | $10,010 | $10,010 | 0% |
| Garbage Disposal Services | 100.4000.4100-522110 | $41,031 | $44,474 | $44,201 | $44,201 | 0% |
| Vehicle Repairs/Maintenance | 100.4000.4100-522202 | $14,114 | $14,302 | $22,570 | $23,692 | 5% |
| General Emergency Repairs | 100.4000.4100-522203 | $62,010 | $69,560 | $47,460 | $58,800 | 23.9% |
| Repairs & Maint - Equipment | 100.4000.4100-522206 | $27,977 | $26,642 | $25,480 | $31,480 | 23.5% |
| Repairs & Maint - Streets/ Sidewalks | 100.4000.4100-522208 | $8,720 | $1,095 | $15,000 | $15,000 | 0% |
| Linen/Uniform Rental Service | 100.4000.4100-522321 | $7,614 | $10,625 | $12,621 | $10,596 | -16% |
| Bldg. Maintenance/Cleaning | 100.4000.4125-522130 | $4,916 | $5,411 | $8,500 | $8,500 | 0% |
| General Repairs | 100.4000.4125-522210 | $56,366 | $52,010 | $75,001 | $80,001 | 6.7% |
| Garbage Disposal Services | 100.4000.4530-522110 | $0 | $250,000 | $1,500,000 | $1,634,000 | 8.9% |
| Cell Phones | 100.4000.4100-523203 | $3,712 | $4,860 | $5,400 | $5,400 | 0% |
| Dues & Professional Fees | 100.4000.4100-523600 | $4,497 | $4,980 | $5,650 | $9,700 | 71.7% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Certification/ Educ/Training | 100.4000.4100-523700 | $25 | $9,140 | $8,480 | $14,600 | 72.2% |
| Contract Labor | 100.4000.4100-523850 | $56,594 | $58,830 | $28,000 | $0 | -100% |
| **Total Public Works:** | | **$317,466** | **$582,308** | **$1,852,453** | **$1,991,875** | **7.5%** |
| | | | | | | |
| **Parks & Recreation** | | | | | | |
| Maintenance Tech/ Contracts | 100.6000.6110-521303 | $28,379 | $42,224 | $35,874 | $35,874 | 0% |
| Bldg. Maintenance/Cleaning | 100.6000.6110-522130 | $151,739 | $108,244 | $150,703 | $137,162 | -9% |
| Landscaping Bunten Road park | 100.6000.6110-522144 | $11,353 | $17,342 | $16,000 | $20,000 | 25% |
| Landscaping | 100.6000.6110-522149 | $69,170 | $111,947 | $123,201 | $116,086 | -5.8% |
| Vehicle Repairs/Maintenance | 100.6000.6110-522202 | $1,179 | $244 | $500 | $500 | 0% |
| Repairs & Maint - Equipment | 100.6000.6110-522206 | $0 | $210 | $300 | $800 | 166.7% |
| Equipment Rental | 100.6000.6218-522320 | $412 | $0 | $0 | $0 | 0% |
| Cell Phones | 100.6000.6110-523203 | $5,299 | $3,870 | $5,940 | $5,940 | 0% |
| Advertising/Promotions | 100.6000.6110-523301 | $1,423 | $1,417 | $4,230 | $4,230 | 0% |
| Travel/Parking | 100.6000.6110-523500 | $21 | $2,673 | $1,135 | $2,835 | 149.8% |
| Dues & Professional Fees | 100.6000.6110-523600 | $1,656 | $1,718 | $2,260 | $2,260 | 0% |
| Certification/ Educ/Training | 100.6000.6110-523700 | $4,296 | $3,217 | $4,425 | $4,425 | 0% |
| Software Licenses | 100.6000.6110-523801 | $5,753 | $10,614 | $14,766 | $14,765 | 0% |
| Contract Labor | 100.6000.6115-523850 | $70,251 | $93,168 | $89,885 | $91,500 | 1.8% |
| **Total Parks & Recreation:** | | **$350,929** | **$396,888** | **$449,219** | **$436,377** | **-2.9%** |
| | | | | | | |
| **Planning & Development** | | | | | | |
| Professional Services | 100.7000.7410-521200 | $188,232 | $133,144 | $133,000 | $158,000 | 18.8% |
| Building Inspector | 100.7000.7410-521302 | $431 | $67,273 | $82,400 | $72,000 | -12.6% |
| Office Equipment Maintenance | 100.7000.7410-522201 | $0 | $0 | $250 | $250 | 0% |
| Vehicle Repairs/Maintenance | 100.7000.7410-522202 | $0 | $493 | $2,502 | $2,502 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Repairs | 100.7000.7415-522210 | $20,372 | $611 | $36,500 | $30,000 | -17.8% |
| Cell Phones | 100.7000.7410-523203 | $540 | $540 | $1,080 | $1,080 | 0% |
| Advertising/Public Notices | 100.7000.7410-523300 | $1,520 | $720 | $2,950 | $1,750 | -40.7% |
| Printing & Binding | 100.7000.7410-523400 | $1,653 | $1,705 | $1,800 | $2,000 | 11.1% |
| Travel/Parking | 100.7000.7410-523500 | $66 | $5,530 | $8,450 | $3,650 | -56.8% |
| Dues & Professional Fees | 100.7000.7410-523600 | $763 | $749 | $4,740 | $4,740 | 0% |
| Certification/ Educ/Training | 100.7000.7410-523700 | $3,169 | $6,547 | $8,590 | $6,900 | -19.7% |
| Software Licenses | 100.7000.7410-523801 | $0 | $1,542 | $5,000 | $0 | -100% |
| Cell Phones | 100.7000.7520-523203 | $1,080 | $1,080 | $1,080 | $1,080 | 0% |
| Travel/Parking | 100.7000.7520-523500 | $224 | $492 | $229 | $500 | 118.3% |
| Dues & Professional Fees | 100.7000.7520-523600 | $16,342 | $20,491 | $22,860 | $23,370 | 2.2% |
| Certification/ Educ/Training | 100.7000.7520-523700 | $1,844 | $2,033 | $1,272 | $3,500 | 175.2% |
| **Total Planning & Development:** | | **$236,236** | **$242,950** | **$312,703** | **$311,322** | **-0.4%** |
| | | | | | | |
| **General Government** | | | | | | |
| Landscaping Downtown Properties | 100.1060.1566-522140 | $102,497 | $78,684 | $80,808 | $95,700 | 18.4% |
| Landscaping PH - Buford Hwy Interchange | 100.1060.1566-522145 | $0 | $27,327 | $28,524 | $28,524 | 0% |
| Landscaping PIB Medians | 100.1060.1566-522146 | $3,200 | $3,702 | $111,344 | $128,472 | 15.4% |
| Landscaping Public Safety | 100.1060.1566-522147 | $11,700 | $15,119 | $16,038 | $5,000 | -68.8% |
| Landscaping Buford Hwy & SR 120 | 100.1060.1566-522148 | $0 | $10,360 | $17,760 | $17,760 | 0% |
| Vehicle Repairs/Maintenance | 100.1060.1566-522202 | $0 | $805 | $1,080 | $1,260 | 16.7% |
| Repairs & Maint - Landscape | 100.1060.1566-522205 | $1,500 | $12,375 | $21,260 | $33,930 | 59.6% |
| Equipment Rental | 100.1060.1566-522320 | $1,992 | $1,760 | $2,358 | $1,860 | -21.1% |
| Garbage Disposal Services | 100.1060.1573-522110 | $1,478 | $1,529 | $1,524 | $1,595 | 4.7% |
| General Emergency Repairs | 100.1060.1573-522203 | $21,139 | $4,633 | $9,500 | $11,086 | 16.7% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Insurance Deductible | 100.1060.1566-523101 | $5,000 | $0 | $3,002 | $3,000 | -0.1% |
| Telephone | 100.1060.1573-523201 | $4,565 | $5,481 | $5,460 | $5,517 | 1% |
| **Total General Government:** | | **$153,071** | **$161,775** | **$298,658** | **$333,704** | **11.7%** |
| | | | | | | |
| **Mayor & Council** | | | | | | |
| Cell Phones | 100.1000.1110-523203 | $540 | $495 | $540 | $540 | 0% |
| Travel/Parking | 100.1000.1110-523500 | $143 | $2,614 | $4,030 | $4,269 | 5.9% |
| Certification/ Educ/Training | 100.1000.1110-523700 | $4,814 | $14,158 | $19,082 | $17,202 | -9.9% |
| Council/Staff Meeting Expense | 100.1000.1110-523750 | $4,511 | $8,595 | $12,676 | $10,429 | -17.7% |
| **Total Mayor & Council:** | | **$10,008** | **$25,861** | **$36,328** | **$32,440** | **-10.7%** |
| **Total Purchased/ Contracted Services:** | | **$3,548,872** | **$3,923,207** | **$5,729,563** | **$6,976,903** | **21.8%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Mayor & Council** | | | | | | |
| Emp/Council & Comm. Relations | 100.1000.1110-531703 | $1,208 | $6,897 | $8,809 | $9,809 | 11.4% |
| **Total Mayor & Council:** | | **$1,208** | **$6,897** | **$8,809** | **$9,809** | **11.4%** |
| | | | | | | |
| **City Manager** | | | | | | |
| Office Supplies | 100.1020.1320-531100 | $2,347 | $649 | $1,410 | $2,000 | 41.8% |
| Subscriptions & Periodicals | 100.1020.1320-531400 | $0 | $117 | $90 | $90 | 0% |
| Office Equipment | 100.1020.1320-531601 | $110 | $45 | $750 | $250 | -66.7% |
| Emp/Council & Comm. Relations | 100.1020.1320-531703 | $333 | $10,246 | $2,000 | $2,000 | 0% |
| Subscriptions & Periodicals | 100.1020.1510-531400 | $0 | $0 | $250 | $250 | 0% |
| **Total City Manager:** | | **$2,790** | **$11,058** | **$4,500** | **$4,590** | **2%** |
| | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Office Supplies | 100.1040.1330-531100 | $8,741 | $10,358 | $9,349 | $12,676 | 35.6% |
| Subscriptions & Periodicals | 100.1040.1330-531400 | $8,007 | $5,681 | $13,305 | $6,305 | -52.6% |
| Office Equipment | 100.1040.1330-531601 | $2,384 | $99 | $1,533 | $1,536 | 0.2% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Election Supplies/Notices | 100.1040.1330-531701 | $30 | $16,847 | $457 | $18,001 | 3,838.9% |
| Emp/Council & Comm. Relations | 100.1040.1330-531703 | $5,879 | $8,530 | $8,850 | $15,950 | 80.2% |
| Subscriptions & Periodicals | 100.1040.1520-531400 | $47 | $0 | $75 | $340 | 353.3% |
| Garbage Bags for Resale | 100.1040.1520-531550 | $5,339 | $10,158 | $6,850 | $8,850 | 29.2% |
| Office Equipment | 100.1040.1520-531601 | $69 | $0 | $5,115 | $515 | -89.9% |
| Cable | 100.1040.1535-531235 | $10,178 | $10,245 | $9,840 | $9,540 | -3% |
| Office Equipment | 100.1040.1535-531601 | $19,843 | $25,884 | $23,000 | $23,700 | 3% |
| Computer Upgrades | 100.1040.1535-531602 | $70,538 | $88,849 | $110,158 | $112,009 | 1.7% |
| Safety / Disaster Mgmt Supplies & Equipment | 100.1040.1540-531109 | $973 | $1,020 | $2,000 | $3,000 | 50% |
| Subscriptions & Periodicals | 100.1040.1540-531400 | $0 | $0 | $859 | $501 | -41.7% |
| Office Equipment | 100.1040.1540-531601 | $10 | $0 | $997 | $1,000 | 0.3% |
| Employee Relations | 100.1040.1540-531702 | $119 | $369 | $1,000 | $1,000 | 0% |
| Building Supplies | 100.1040.1565-531102 | $5,544 | $6,154 | $8,801 | $14,002 | 59.1% |
| **Total City Clerk/Business Office:** | | **$137,703** | **$184,194** | **$202,189** | **$228,925** | **13.2%** |
| | | | | | | |
| **General Government** | | | | | | |
| Postage | 100.1060.1566-531101 | $8,032 | $9,915 | $12,500 | $12,200 | -2.4% |
| Water/Sewer | 100.1060.1566-531210 | $23,626 | $22,375 | $25,765 | $36,145 | 40.3% |
| Stormwater Fees | 100.1060.1566-531215 | $19,951 | $19,517 | $26,523 | $24,781 | -6.6% |
| Electric | 100.1060.1566-531230 | $82,465 | $73,349 | $68,140 | $113,228 | 66.2% |
| Employee Relations | 100.1060.1566-531702 | $2,097 | $1,905 | $2,300 | $2,300 | 0% |
| Water/Sewer | 100.1060.1573-531210 | $619 | $756 | $1,104 | $1,104 | 0% |
| Gas | 100.1060.1573-531220 | $1,726 | $1,964 | $2,148 | $2,244 | 4.5% |
| Electric | 100.1060.1573-531230 | $12,745 | $16,209 | $15,960 | $17,148 | 7.4% |
| **Total General Government:** | | **$151,261** | **$145,990** | **$154,440** | **$209,150** | **35.4%** |
| | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Public Information/Marketing** | | | | | | |
| Office Supplies | 100.1080.1570-531100 | $1,784 | $1,592 | $1,750 | $1,750 | 0% |
| Emp/Council & Comm. Relations | 100.1080.1570-531703 | $12,948 | $1,621 | $16,850 | $16,850 | 0% |
| Citywide Promotions | 100.1080.1570-531704 | $40,474 | $43,292 | $62,207 | $64,775 | 4.1% |
| Newsletter | 100.1080.1570-531705 | $41,116 | $54,387 | $70,000 | $66,000 | -5.7% |
| Signs/Banners | 100.1080.1571-531103 | $7,550 | $7,164 | $8,750 | $8,750 | 0% |
| Supplies | 100.1080.1571-531104 | $2,280 | $2,810 | $3,000 | $3,000 | 0% |
| Small Equipment | 100.1080.1571-531600 | $996 | $929 | $1,000 | $4,400 | 340% |
| Special Events | 100.1080.1571-531800 | $274,574 | $341,611 | $354,737 | $407,602 | 14.9% |
| Fireworks/Concerts | 100.1080.1571-531802 | $5,000 | $36,650 | $0 | $0 | 0% |
| Building Supplies | 100.1080.1572-531102 | $5,151 | $5,998 | $6,000 | $6,000 | 0% |
| Water/Sewer | 100.1080.1572-531210 | $1,818 | $4,840 | $5,520 | $5,520 | 0% |
| Gas | 100.1080.1572-531220 | $4,299 | $5,220 | $5,460 | $5,580 | 2.2% |
| Electric | 100.1080.1572-531230 | $11,266 | $16,311 | $18,420 | $18,936 | 2.8% |
| Small Equipment | 100.1080.1572-531600 | $238 | $2,248 | $2,500 | $2,500 | 0% |
| **Total Public Information/Marketing:** | | **$409,495** | **$524,673** | **$556,194** | **$611,663** | **10%** |
| | | | | | | |
| **Municipal Court** | | | | | | |
| Office Supplies | 100.2000.2100-531100 | $5,251 | $6,111 | $6,445 | $6,445 | 0% |
| Subscriptions & Periodicals | 100.2000.2100-531400 | $397 | $1,723 | $985 | $2,435 | 147.2% |
| Office Equipment | 100.2000.2100-531601 | $517 | $2,340 | $2,145 | $6,460 | 201.2% |
| Emp/Council & Comm. Relations | 100.2000.2100-531703 | $404 | $1,588 | $1,500 | $4,500 | 200% |
| **Total Municipal Court:** | | **$6,569** | **$11,762** | **$11,075** | **$19,840** | **79.1%** |
| | | | | | | |
| **Police** | | | | | | |
| Office Supplies | 100.3000.3210-531100 | $20,254 | $20,439 | $20,657 | $21,000 | 1.7% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Water/Sewer | 100.3000.3210-531210 | $1,916 | $1,874 | $3,720 | $2,340 | -37.1% |
| Electric | 100.3000.3210-531230 | $104,002 | $105,474 | $112,740 | $119,968 | 6.4% |
| Employee Relations | 100.3000.3210-531702 | $423 | $1,014 | $2,479 | $499 | -79.9% |
| Emp/Council & Comm. Relations | 100.3000.3210-531703 | $0 | $0 | $0 | $25,000 | N/A |
| Uniforms | 100.3000.3210-531706 | $141 | $728 | $1,500 | $3,000 | 100% |
| Supplies | 100.3000.3221-531104 | $153 | $956 | $2,000 | $2,610 | 30.5% |
| Evidence Collection & Processing | 100.3000.3221-531107 | $77 | $451 | $5,000 | $9,200 | 84% |
| Office Equipment | 100.3000.3221-531601 | $800 | $888 | $1,380 | $1,600 | 15.9% |
| Police Equipment | 100.3000.3221-531603 | $2,265 | $2,439 | $6,025 | $6,350 | 5.4% |
| Police Vests | 100.3000.3221-531604 | $8,699 | $14,550 | $23,100 | $32,450 | 40.5% |
| Emp/Council & Comm. Relations | 100.3000.3221-531703 | $7,888 | $6,105 | $27,040 | $0 | -100% |
| Uniforms | 100.3000.3221-531706 | $3,974 | $4,500 | $9,330 | $9,500 | 1.8% |
| Prisoner Medical & Supply | 100.3000.3223-531108 | $363 | $1,042 | $30,775 | $30,775 | 0% |
| Supplies - K-9 | 100.3000.3223-531111 | $2,911 | $4,332 | $18,586 | $25,626 | 37.9% |
| Supplies - Horse Patrol | 100.3000.3223-531112 | $2,061 | $1,930 | $0 | $0 | 0% |
| Police Equipment | 100.3000.3223-531603 | $42,288 | $20,034 | $38,191 | $40,647 | 6.4% |
| Emp/Council & Comm. Relations | 100.3000.3223-531703 | $0 | $471 | $2,000 | $2,000 | 0% |
| Uniforms | 100.3000.3223-531706 | $14,146 | $25,731 | $55,709 | $55,681 | -0.1% |
| Postage | 100.3000.3224-531101 | $3,919 | $4,239 | $3,600 | $3,894 | 8.2% |
| Evidence Collection & Processing | 100.3000.3224-531107 | $9,753 | $10,256 | $17,771 | $17,771 | 0% |
| Office Equipment | 100.3000.3224-531601 | $4,746 | $6,376 | $8,150 | $7,400 | -9.2% |
| Computer Upgrades | 100.3000.3224-531602 | $123,303 | $62,039 | $77,300 | $77,300 | 0% |
| Police Equipment | 100.3000.3224-531603 | $18,887 | $20,443 | $30,566 | $21,206 | -30.6% |
| Uniforms | 100.3000.3224-531706 | $1,794 | $3,003 | $9,234 | $7,400 | -19.9% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Office Supplies | 100.3000.3270-531100 | $178 | $90 | $200 | $200 | 0% |
| Office Equipment | 100.3000.3270-531601 | $1,377 | $3,296 | $3,400 | $4,200 | 23.5% |
| Fuel & Oil | 100.3000.3290-531270 | $199,812 | $292,233 | $300,000 | $300,000 | 0% |
| Police Equipment | 100.3000.3290-531603 | $5,735 | $5,544 | $5,750 | $4,100 | -28.7% |
| **Total Police:** | | **$581,861** | **$620,477** | **$816,203** | **$831,717** | **1.9%** |
| | | | | | | |
| **Public Works** | | | | | | |
| Office Supplies | 100.4000.4100-531100 | $1,663 | $2,356 | $8,115 | $4,500 | -44.5% |
| Signs/Banners | 100.4000.4100-531103 | $4,522 | $13,194 | $10,000 | $38,000 | 280% |
| Supplies | 100.4000.4100-531104 | $25,262 | $26,847 | $19,900 | $25,300 | 27.1% |
| Prisoner Medical & Supply | 100.4000.4100-531108 | $939 | $2,376 | $14,900 | $2,500 | -83.2% |
| Safety / Disaster Mgmt Supplies & Equipment | 100.4000.4100-531109 | $24,967 | $14,634 | $28,000 | $31,500 | 12.5% |
| Water/Sewer | 100.4000.4100-531210 | $1,848 | $3,067 | $6,020 | $9,200 | 52.8% |
| Gas | 100.4000.4100-531220 | $4,331 | $6,146 | $6,780 | $7,500 | 10.6% |
| Electric | 100.4000.4100-531230 | $10,884 | $12,802 | $13,200 | $13,570 | 2.8% |
| Small Equipment | 100.4000.4100-531600 | $6,144 | $8,102 | $4,451 | $5,651 | 27% |
| Emp/Council & Comm. Relations | 100.4000.4100-531703 | $853 | $5,464 | $4,000 | $56,606 | 1,315.2% |
| Veterans Flags & Markers | 100.4000.4120-531110 | $3,316 | $3,693 | $6,000 | $6,000 | 0% |
| Holiday Decorations | 100.4000.4120-531707 | $32,689 | $14,005 | $36,221 | $36,701 | 1.3% |
| **Total Public Works:** | | **$117,419** | **$112,687** | **$157,587** | **$237,028** | **50.4%** |
| | | | | | | |
| **Parks & Recreation** | | | | | | |
| Office Supplies | 100.6000.6110-531100 | $1,122 | $2,432 | $2,300 | $2,300 | 0% |
| Office Equipment | 100.6000.6110-531601 | $0 | $195 | $995 | $995 | 0% |
| Emp/Council & Comm. Relations | 100.6000.6110-531703 | $625 | $1,177 | $3,350 | $2,650 | -20.9% |
| Uniforms | 100.6000.6110-531706 | $4,371 | $4,928 | $4,900 | $4,900 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Park Projects | 100.6000.6110-531720 | $10,110 | $0 | $1,000 | $1,000 | 0% |
| Supplies | 100.6000.6115-531104 | $20,979 | $35,368 | $25,226 | $29,978 | 18.8% |
| Program Development/ Expansion | 100.6000.6115-531106 | $0 | $3,352 | $3,500 | $3,500 | 0% |
| Small Equipment | 100.6000.6115-531600 | $4,537 | $4,471 | $10,976 | $12,041 | 9.7% |
| Special Events | 100.6000.6115-531800 | $0 | $2,052 | $7,400 | $8,900 | 20.3% |
| Water/Sewer | 100.6000.6217-531210 | $1,919 | $6,306 | $2,460 | $4,320 | 75.6% |
| Gas | 100.6000.6217-531220 | $1,758 | $2,133 | $2,340 | $2,340 | 0% |
| Electric | 100.6000.6217-531230 | $4,241 | $5,092 | $6,600 | $6,677 | 1.2% |
| Water/Sewer | 100.6000.6218-531210 | $6,416 | $11,461 | $14,572 | $19,692 | 35.1% |
| Electric | 100.6000.6218-531230 | $3,744 | $5,714 | $8,200 | $9,073 | 10.6% |
| Water/Sewer | 100.6000.6220-531210 | $691 | $1,134 | $3,140 | $1,740 | -44.6% |
| Electric | 100.6000.6220-531230 | $7,218 | $6,954 | $9,000 | $9,252 | 2.8% |
| Electric | 100.6000.6221-531230 | $3,739 | $3,432 | $4,500 | $4,626 | 2.8% |
| Water/Sewer | 100.6000.6222-531210 | $18,550 | $35,269 | $67,921 | $53,797 | -20.8% |
| Gas | 100.6000.6222-531220 | $2,541 | $2,689 | $2,760 | $3,120 | 13% |
| Electric | 100.6000.6222-531230 | $72,606 | $75,227 | $81,672 | $90,880 | 11.3% |
| Small Equipment | 100.6000.6222-531600 | $15,023 | $13,551 | $15,166 | $35,965 | 137.1% |
| Water/Sewer | 100.6000.6223-531210 | $4,027 | $3,930 | $5,100 | $2,700 | -47.1% |
| Electric | 100.6000.6223-531230 | $2,989 | $3,623 | $4,800 | $5,305 | 10.5% |
| **Total Parks & Recreation:** | | **$187,205** | **$230,490** | **$287,878** | **$315,751** | **9.7%** |
| | | | | | | |
| **Planning & Development** | | | | | | |
| Office Supplies | 100.7000.7410-531100 | $1,525 | $2,327 | $4,500 | $4,500 | 0% |
| Supplies | 100.7000.7410-531104 | $5,395 | $13,242 | $14,235 | $7,834 | -45% |
| Subscriptions & Periodicals | 100.7000.7410-531400 | $102 | $382 | $1,000 | $2,000 | 100% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Emp/Council & Comm. Relations | 100.7000.7410-531703 | $923 | $593 | $3,375 | $3,375 | 0% |
| Uniforms | 100.7000.7410-531706 | $3,706 | $4,501 | $4,667 | $4,400 | -5.7% |
| Electric | 100.7000.7415-531230 | $363,635 | $406,297 | $367,428 | $408,738 | 11.2% |
| Office Supplies | 100.7000.7520-531100 | $1,501 | $394 | $1,500 | $1,500 | 0% |
| Supplies | 100.7000.7520-531104 | $0 | $1,167 | $1,500 | $1,500 | 0% |
| Subscriptions & Periodicals | 100.7000.7520-531400 | $756 | $803 | $1,050 | $1,150 | 9.5% |
| Office Equipment | 100.7000.7520-531601 | $0 | $60 | $3,600 | $5,520 | 53.3% |
| Citywide Promotions | 100.7000.7520-531704 | $11,924 | $7,380 | $17,400 | $20,000 | 14.9% |
| **Total Planning & Development:** | | **$389,467** | **$437,145** | **$420,255** | **$460,517** | **9.6%** |
| **Total Supplies:** | | **$1,984,977** | **$2,285,374** | **$2,619,130** | **$2,928,990** | **11.8%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| **Mayor & Council** | | | | | | |
| Land | 100.1000.1110-541100 | $0 | $52,196 | $0 | $0 | 0% |
| **Total Mayor & Council:** | | **$0** | **$52,196** | **$0** | **$0** | **0%** |
| | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Vehicles | 100.1040.1330-542200 | $0 | $0 | $76,641 | $10 | -100% |
| **Total City Clerk/Business Office:** | | **$0** | **$0** | **$76,641** | **$10** | **-100%** |
| | | | | | | |
| **Public Information/Marketing** | | | | | | |
| Vehicles | 100.1080.1571-542200 | $0 | $0 | $31,993 | $31,993 | 0% |
| **Total Public Information/Marketing:** | | **$0** | **$0** | **$31,993** | **$31,993** | **0%** |
| | | | | | | |
| **Police** | | | | | | |
| Machinery | 100.3000.3270-542100 | $83,890 | $0 | $30,000 | $30,000 | 0% |
| Computers | 100.3000.3270-542400 | $0 | $2,640 | $4,000 | $4,000 | 0% |
| Vehicles | 100.3000.3290-542200 | $0 | $9,985 | $79,247 | $0 | -100% |
| **Total Police:** | | **$83,890** | **$12,625** | **$113,247** | **$34,000** | **-70%** |
| | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Public Works** | | | | | | |
| Machinery | 100.4000.4100-542100 | $5,470 | $0 | $44,494 | $1 | -100% |
| Vehicles | 100.4000.4100-542200 | $40,660 | $0 | $163,030 | $190,038 | 16.6% |
| **Total Public Works:** | | **$46,130** | **$0** | **$207,524** | **$190,039** | **-8.4%** |
| | | | | | | |
| **Parks & Recreation** | | | | | | |
| Vehicles | 100.6000.6110-542200 | $21,500 | $83,952 | $0 | $0 | 0% |
| **Total Parks & Recreation:** | | **$21,500** | **$83,952** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Planning & Development** | | | | | | |
| Vehicles | 100.7000.7410-542200 | $5,229 | $25,759 | $32,908 | $4,000 | -87.8% |
| **Total Planning & Development:** | | **$5,229** | **$25,759** | **$32,908** | **$4,000** | **-87.8%** |
| **Total Capital Outlays:** | | **$156,749** | **$174,531** | **$462,313** | **$260,042** | **-43.8%** |
| | | | | | | |
| **Interfund/ Interdepartmental Charges** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Claims | 100.1040.1540-552200 | $17,958 | $3,952 | $20,000 | $20,000 | 0% |
| **Total City Clerk/Business Office:** | | **$17,958** | **$3,952** | **$20,000** | **$20,000** | **0%** |
| **Total Interfund/ Interdepartmental Charges:** | | **$17,958** | **$3,952** | **$20,000** | **$20,000** | **0%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Taxes on Purchased Property | 100.1040.1330-571001 | $1,482 | $1,634 | $2,000 | $2,000 | 0% |
| Intergovernmental Expenditures | 100.1040.1520-571000 | $1,209 | $1,042 | $1,860 | $1,620 | -12.9% |
| Bad Debts | 100.1040.1330-574000 | $1,406 | $936 | $1,860 | $2,400 | 29% |
| **Total City Clerk/Business Office:** | | **$4,097** | **$3,611** | **$5,720** | **$6,020** | **5.2%** |
| | | | | | | |
| **Planning & Development** | | | | | | |
| Community Betterment Program | 100.7000.7410-573002 | $435 | $33,746 | $52,700 | $7,000 | -86.7% |
| **Total Planning & Development:** | | **$435** | **$33,746** | **$52,700** | **$7,000** | **-86.7%** |
| | | | | | | |
| **Mayor & Council** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Contingency | 100.1000.1110-579000 | $0 | $0 | $50,000 | $50,000 | 0% |
| **Total Mayor & Council:** | | **$0** | **$0** | **$50,000** | **$50,000** | **0%** |
| **Total Other Costs:** | | **$4,532** | **$37,357** | **$108,420** | **$63,020** | **-41.9%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Workers Comp 600 | 100.9000-611041 | $200,000 | $0 | $350,000 | $200,000 | -42.9% |
| Transfer to Fund 700 DDA | 100.9000-611042 | $3,031,054 | $18,595 | $36,640 | $0 | -100% |
| Transfer to Fund 770 URA | 100.9000-611044 | $1,027,654 | $1,277,231 | $1,027,847 | $1,024,291 | -0.3% |
| Transfer to SPLOST Vehicles | 100.9000-611050 | $103,840 | $86,322 | $0 | $0 | 0% |
| Transfer to Davenport Road Extension | 100.9000-611055 | $100,000 | $0 | $0 | $0 | 0% |
| Transfer to Police Capital Projects | 100.9000-611058 | $201,560 | $0 | $0 | $0 | 0% |
| Transfer to Fund 209 Public Art | 100.9000-611062 | $0 | $0 | $0 | $35,000 | N/A |
| **Total Other Financing Uses:** | | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-11%** |
| **Total Other Financing Uses:** | | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-11%** |
| **Total Expense Objects:** | | **$23,625,443** | **$22,438,588** | **$27,508,897** | **$29,480,215** | **7.2%** |

## Public Art

The Public Art Fund is a nonmajor governmental special revenue fund for financial resources of both grants and donated funds that will be used for the acquisition, commissioning, performance, exhibition and conservation of public art in the City and is restricted by the revenue source.

The FY24 budget includes a one-time transfer of $35,000 to this fund from the General Fund. The Public Art Committee will meet to discuss future projects.

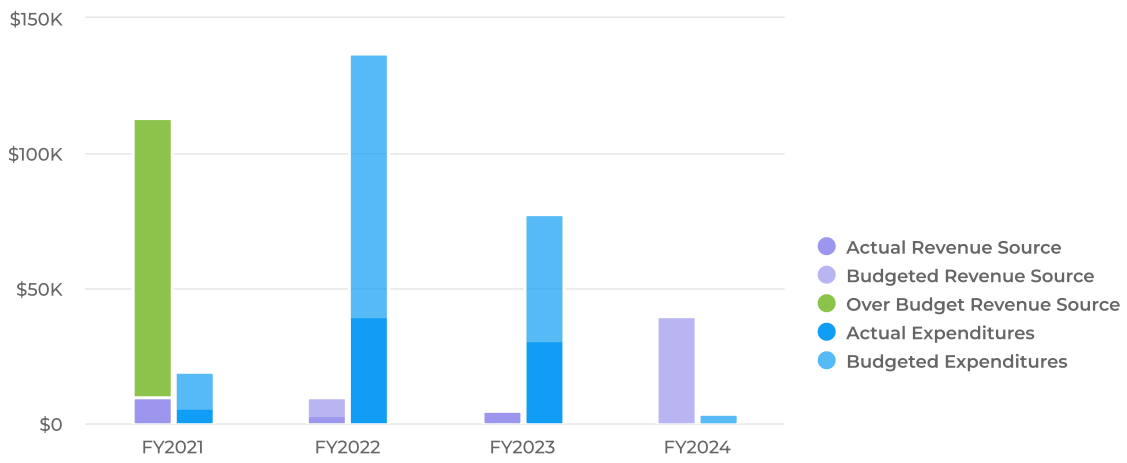
# Fund 209-Public Art




Public Art-Meet Me on Main by Artist Brenda Ehly in 2023.
The original photo that inspired this design was taken in the 1950s on Main Street, Duluth.

## Summary

City of Duluth, GA is projecting $40K of revenue in FY2024, which represents a 700% increase over the prior year. Budgeted expenditures are projected to decrease by 94.9% or $74K to $4K in FY2024.



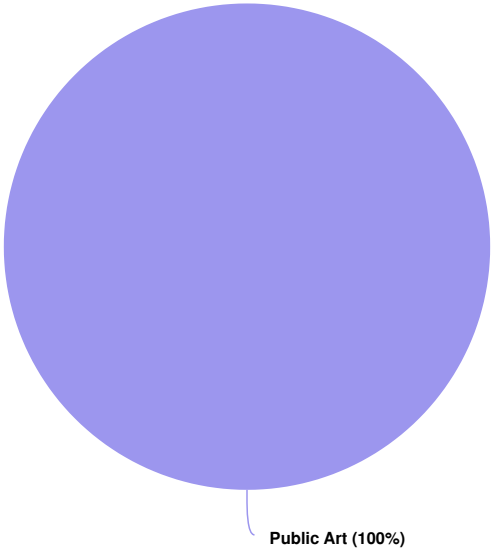

## Public Art Comprehensive Summary

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **$61,326** | **$168,576** | **$131,963** | **$58,963** |
| **Revenues** | | | | | |
| **Contributions and Donations** | | | | | |
| Donations | 209-371005 | $113,198 | $3,318 | $5,000 | $5,000 |
| **Total Contributions and Donations:** | | **$113,198** | **$3,318** | **$5,000** | **$5,000** |
| | | | | | |
| **Other Financing Sources** | | | | | |
| Transfer From Fund 100 | 209-391210 | $0 | $0 | $0 | $35,000 |
| **Total Other Financing Sources:** | | **$0** | **$0** | **$0** | **$35,000** |
| **Total Revenues:** | | **$113,198** | **$3,318** | **$5,000** | **$40,000** |
| | | | | | |
| **Expenditures** | | | | | |
| **Purchased/ Contracted Services** | | | | | |
| **Spectator Recreation** | | | | | |
| Professional Services | 209.6170-521200 | $0 | $1,000 | $0 | $1,000 |
| Technical Services | 209.6170-521300 | $705 | $13,664 | $870 | $0 |
| General Repairs | 209.6170-522210 | $3,056 | $0 | $2,130 | $3,000 |
| Advertising/Promotions | 209.6170-523301 | $70 | $35 | $0 | $0 |
| **Total Spectator Recreation:** | | **$3,831** | **$14,699** | **$3,000** | **$4,000** |
| **Total Purchased/ Contracted Services:** | | **$3,831** | **$14,699** | **$3,000** | **$4,000** |
| | | | | | |
| **Supplies** | | | | | |
| **Spectator Recreation** | | | | | |
| Supplies | 209.6170-531104 | $1,949 | $82 | $0 | $0 |
| **Total Spectator Recreation:** | | **$1,949** | **$82** | **$0** | **$0** |
| **Total Supplies:** | | **$1,949** | **$82** | **$0** | **$0** |

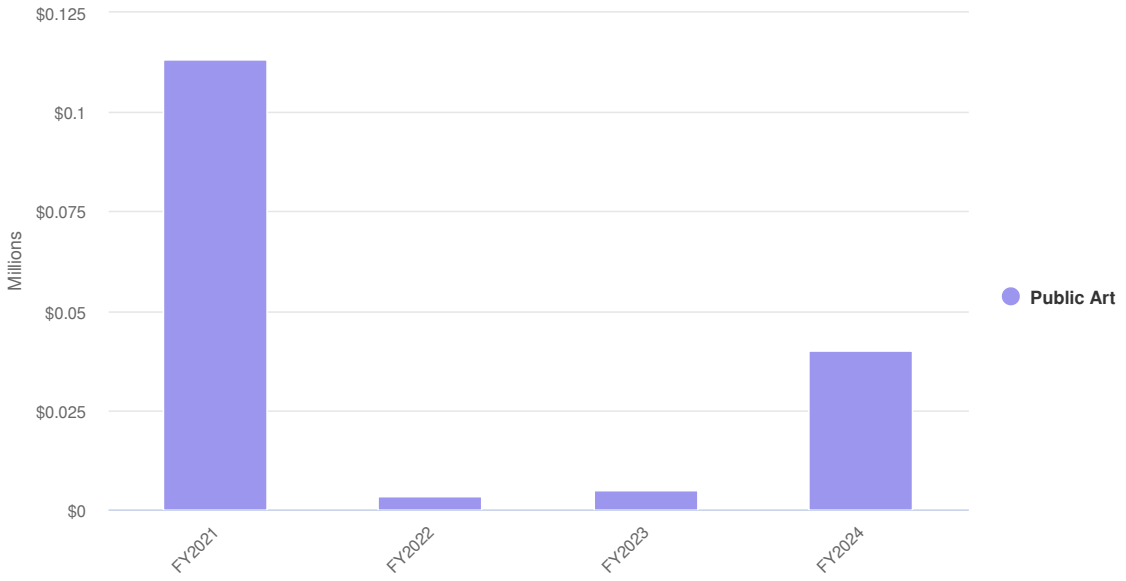
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| | | | | | |
| **Capital Outlays** | | | | | |
| **Spectator Recreation** | | | | | |
| Site Improvements | 209.6170-541200 | $168 | $25,150 | $75,000 | $0 |
| **Total Spectator Recreation:** | | **$168** | **$25,150** | **$75,000** | **$0** |
| **Total Capital Outlays:** | | **$168** | **$25,150** | **$75,000** | **$0** |
| **Total Expenditures:** | | **$5,948** | **$39,931** | **$78,000** | **$4,000** |
| **Total Revenues Less Expenditures:** | | **$107,250** | **-$36,613** | **-$73,000** | **$36,000** |
| **Ending Fund Balance:** | | **$168,576** | **$131,963** | **$58,963** | **$94,963** |

## Revenue by Fund

### 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund

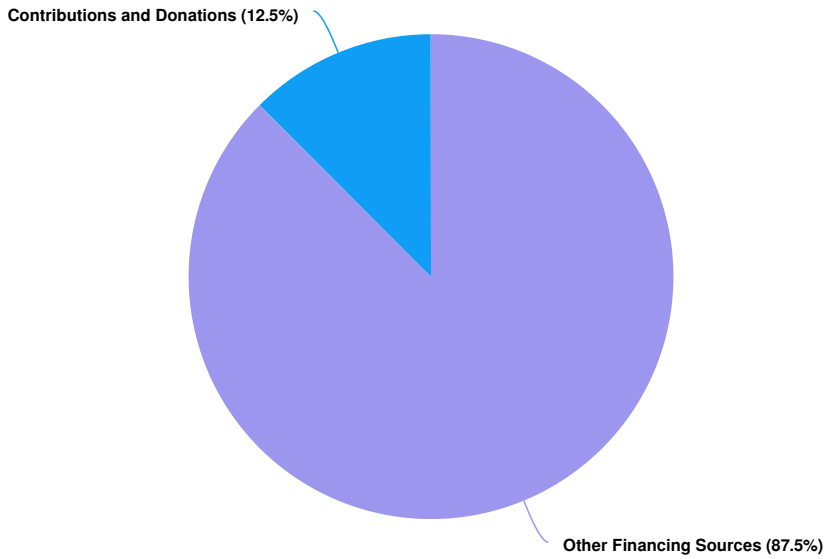



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Public Art** | | | | | | |
| **Contributions and Donations** | | | | | | |
| Donations | 209-371005 | $113,198 | $3,318 | $5,000 | $5,000 | 0% |
| **Total Contributions and Donations:** | | **$113,198** | **$3,318** | **$5,000** | **$5,000** | **0%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |
| Transfer From Fund 100 | 209-391210 | $0 | $0 | $0 | $35,000 | N/A |
| **Total Other Financing Sources:** | | **$0** | **$0** | **$0** | **$35,000** | **N/A** |
| **Total Public Art:** | | **$113,198** | **$3,318** | **$5,000** | **$40,000** | **700%** |

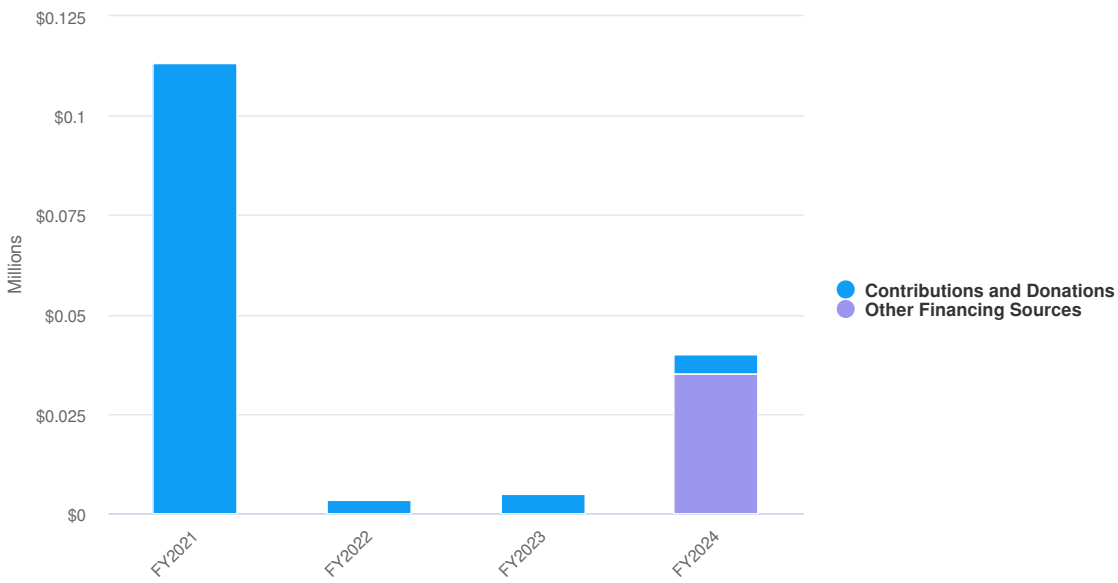
# Revenues by Source

In FY 2024, it is expected to receive a $35,000 transfer from the general fund and receive a total of $5,000 donations.

## Projected 2024 Revenues by Source




## Budgeted and Historical 2024 Revenues by Source

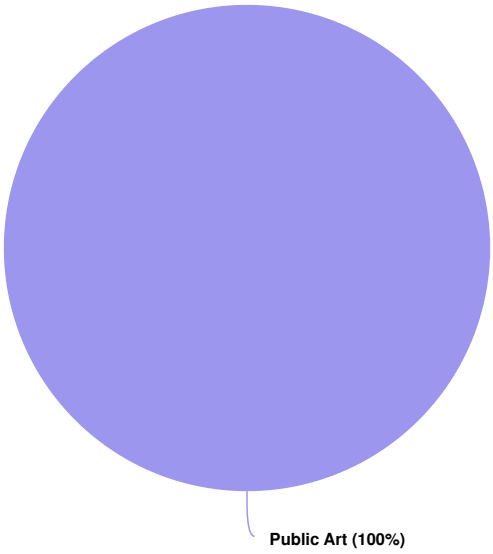



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| Donations | 209-371005 | $113,198 | $3,318 | $5,000 | $5,000 | 0% |

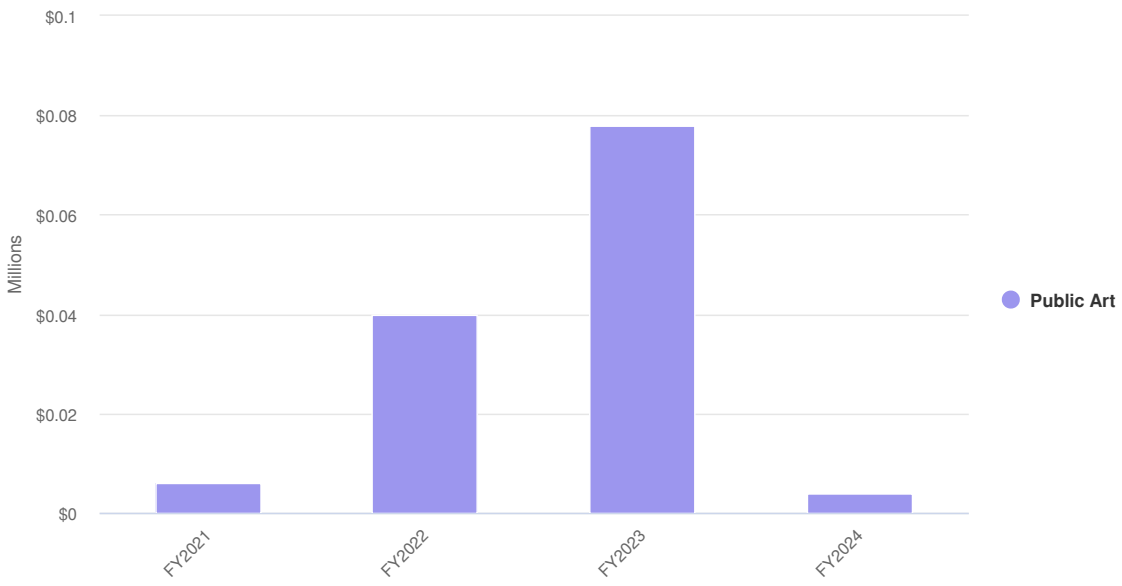
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Transfer From Fund 100 | 209-391210 | $0 | $0 | $0 | $35,000 | N/A |
| **Total Revenue Source:** | | **$113,198** | **$3,318** | **$5,000** | **$40,000** | **700%** |

# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund

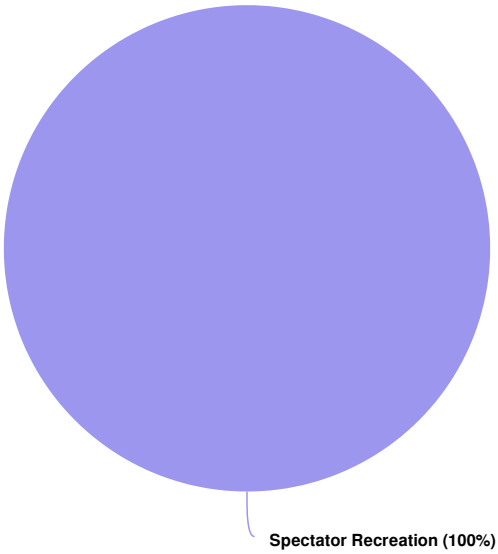


Budgeted expenditures are projected to decrease by 94.9% or $74K to $4K in FY2024 because no site improvements are expected.

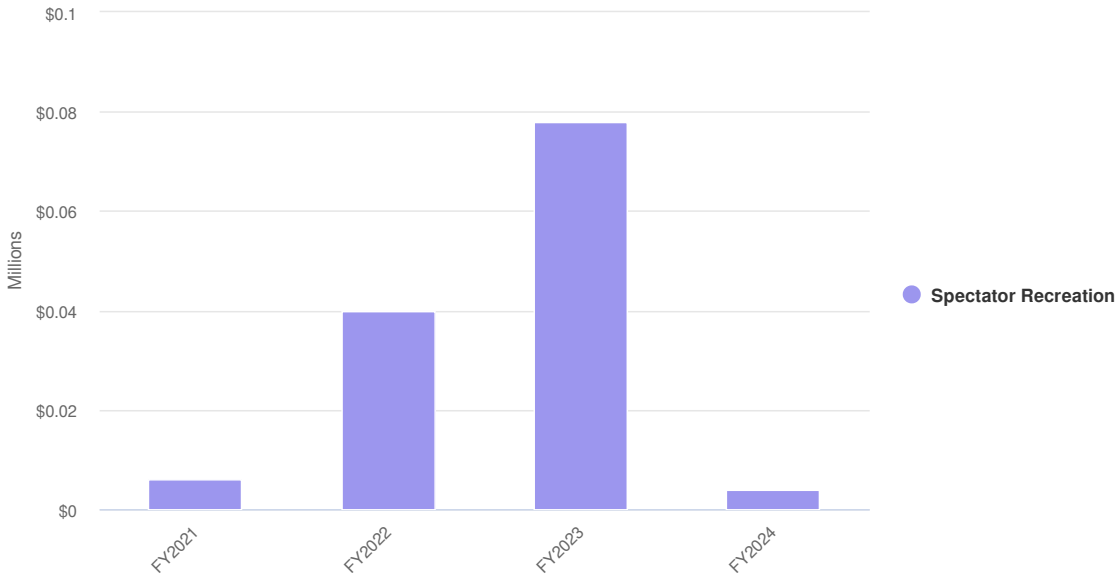
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Public Art** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 209.6170-521200 | $0 | $1,000 | $0 | $1,000 | N/A |
| Technical Services | 209.6170-521300 | $705 | $13,664 | $870 | $0 | -100% |
| General Repairs | 209.6170-522210 | $3,056 | $0 | $2,130 | $3,000 | 40.8% |
| Advertising/Promotions | 209.6170-523301 | $70 | $35 | $0 | $0 | 0% |
| **Total Purchased/ Contracted Services:** | | **$3,831** | **$14,699** | **$3,000** | **$4,000** | **33.3%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Supplies | 209.6170-531104 | $1,949 | $82 | $0 | $0 | 0% |
| **Total Supplies:** | | **$1,949** | **$82** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Site Improvements | 209.6170-541200 | $168 | $25,150 | $75,000 | $0 | -100% |
| **Total Capital Outlays:** | | **$168** | **$25,150** | **$75,000** | **$0** | **-100%** |
| **Total Public Art:** | | **$5,948** | **$39,931** | **$78,000** | **$4,000** | **-94.9%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

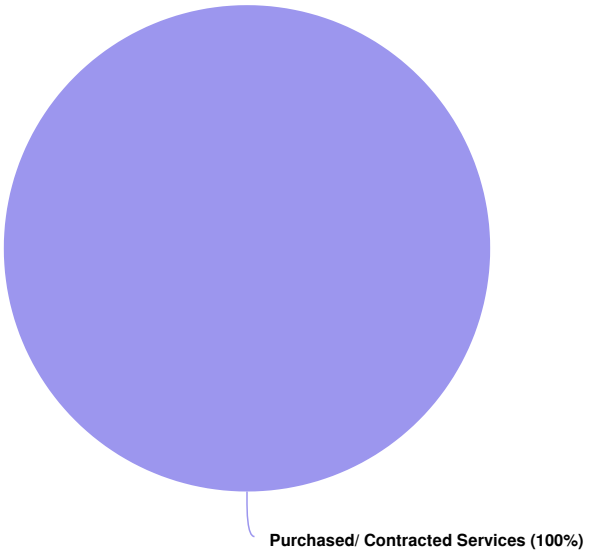



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Spectator Recreation | | | | | | |

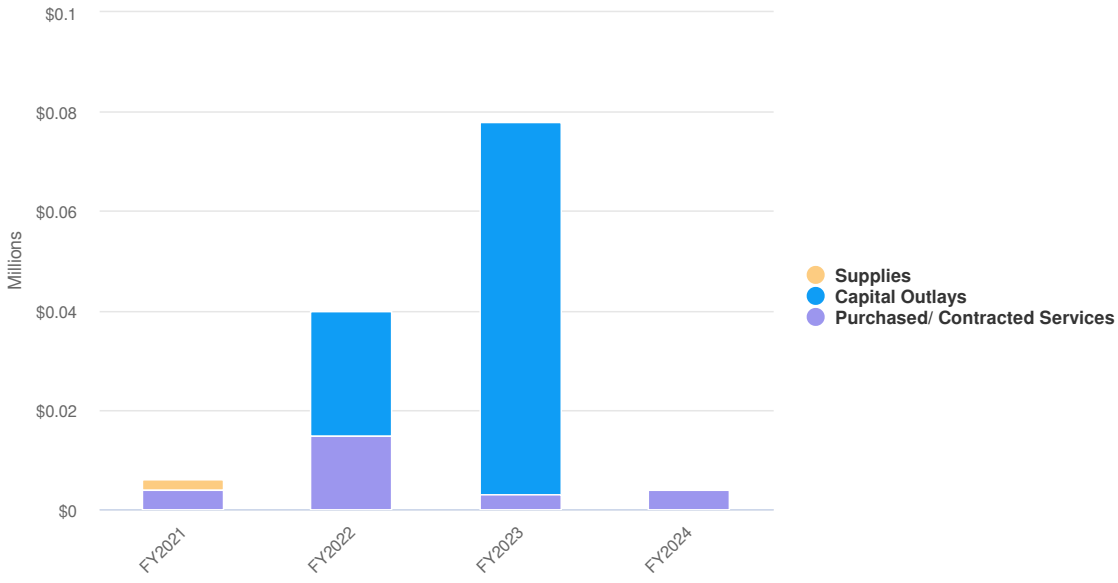
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 209.6170-521200 | $0 | $1,000 | $0 | $1,000 | N/A |
| Technical Services | 209.6170-521300 | $705 | $13,664 | $870 | $0 | -100% |
| General Repairs | 209.6170-522210 | $3,056 | $0 | $2,130 | $3,000 | 40.8% |
| Advertising/Promotions | 209.6170-523301 | $70 | $35 | $0 | $0 | 0% |
| **Total Purchased/ Contracted Services:** | | **$3,831** | **$14,699** | **$3,000** | **$4,000** | **33.3%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Supplies | 209.6170-531104 | $1,949 | $82 | $0 | $0 | 0% |
| **Total Supplies:** | | **$1,949** | **$82** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Site Improvements | 209.6170-541200 | $168 | $25,150 | $75,000 | $0 | -100% |
| **Total Capital Outlays:** | | **$168** | **$25,150** | **$75,000** | **$0** | **-100%** |
| **Total Spectator Recreation:** | | **$5,948** | **$39,931** | **$78,000** | **$4,000** | **-94.9%** |
| **Total Expenditures:** | | **$5,948** | **$39,931** | **$78,000** | **$4,000** | **-94.9%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Purchased/ Contracted Services | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Spectator Recreation** | | | | | | |
| Professional Services | 209.6170-521200 | $0 | $1,000 | $0 | $1,000 | N/A |
| Technical Services | 209.6170-521300 | $705 | $13,664 | $870 | $0 | -100% |
| General Repairs | 209.6170-522210 | $3,056 | $0 | $2,130 | $3,000 | 40.8% |
| Advertising/Promotions | 209.6170-523301 | $70 | $35 | $0 | $0 | 0% |
| **Total Spectator Recreation:** | | **$3,831** | **$14,699** | **$3,000** | **$4,000** | **33.3%** |
| **Total Purchased/ Contracted Services:** | | **$3,831** | **$14,699** | **$3,000** | **$4,000** | **33.3%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Spectator Recreation** | | | | | | |
| Supplies | 209.6170-531104 | $1,949 | $82 | $0 | $0 | 0% |
| **Total Spectator Recreation:** | | **$1,949** | **$82** | **$0** | **$0** | **0%** |
| **Total Supplies:** | | **$1,949** | **$82** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| **Spectator Recreation** | | | | | | |
| Site Improvements | 209.6170-541200 | $168 | $25,150 | $75,000 | $0 | -100% |
| **Total Spectator Recreation:** | | **$168** | **$25,150** | **$75,000** | **$0** | **-100%** |
| **Total Capital Outlays:** | | **$168** | **$25,150** | **$75,000** | **$0** | **-100%** |
| **Total Expense Objects:** | | **$5,948** | **$39,931** | **$78,000** | **$4,000** | **-94.9%** |

# Fund Balance




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Restricted | $168,576 | $131,963 | $58,963 | $94,963 | 61.1% | $36,000 |
| **Total Fund Balance:** | **$168,576** | **$131,963** | **$58,963** | **$94,963** | **61.1%** | **$36,000** |

# Police Federal Drug Fund

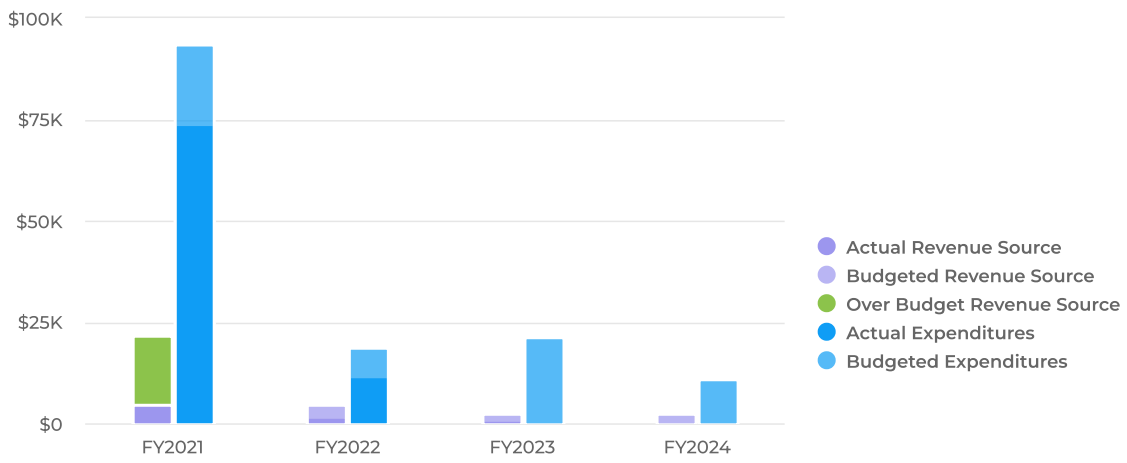
The Police Federal Drug Fund is a nonmajor governmental special revenue fund. This fund is established to receive the proceeds of forfeitures under state, local and federal law, and the investment of those funds. The monies deposited into the fund are restricted to cover expenditures in support of the asset forfeiture program that are allowable under state statute.

## Fund 210-Police Federal Drug Fund




## Summary

City of Duluth, GA is projecting $2.75K of revenue in FY2024, which represents a 10% increase over the prior year. Budgeted expenditures are projected to decrease by 47.4% or $10.1K to $11.22K in FY2024.

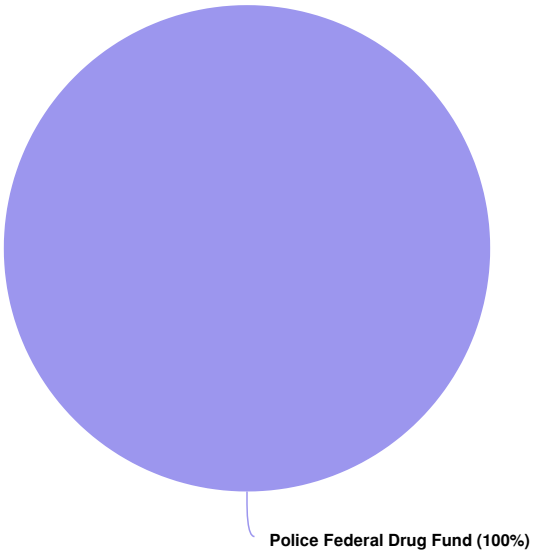



## Police Federal Drug Fund Comprehensive Summary

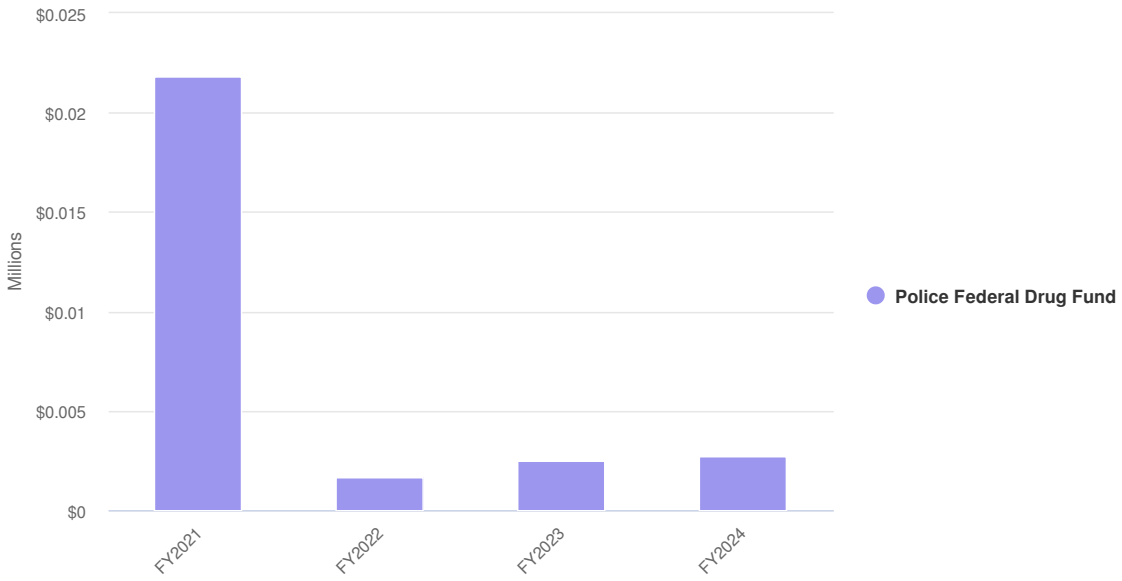
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **$71,039** | **$18,816** | **$8,465** | **-$10,351** |
| **Revenues** | | | | | |
| **Fines and Forfeitures** | | | | | |
| Cash Confiscation | 210-351320 | $21,809 | $0 | $500 | $750 |
| Sale of Confiscated Property | 210-351360 | $0 | $0 | $2,000 | $2,000 |
| **Total Fines and Forfeitures:** | | **$21,809** | **$0** | **$2,500** | **$2,750** |
| | | | | | |
| **Miscellaneous** | | | | | |
| Miscellaneous Revenue | 210-389000 | $0 | $1,676 | $0 | $0 |
| **Total Miscellaneous:** | | **$0** | **$1,676** | **$0** | **$0** |
| **Total Revenues:** | | **$21,809** | **$1,676** | **$2,500** | **$2,750** |
| | | | | | |
| **Expenditures** | | | | | |
| **Supplies** | | | | | |
| Police Equipment | 210.3210-531603 | $74,031 | $12,028 | $21,316 | $11,215 |
| **Total Supplies:** | | **$74,031** | **$12,028** | **$21,316** | **$11,215** |
| **Total Expenditures:** | | **$74,031** | **$12,028** | **$21,316** | **$11,215** |
| **Total Revenues Less Expenditures:** | | **-$52,222** | **-$10,352** | **-$18,816** | **-$8,465** |
| **Ending Fund Balance:** | | **$18,817** | **$8,464** | **-$10,351** | **-$18,816** |

# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund

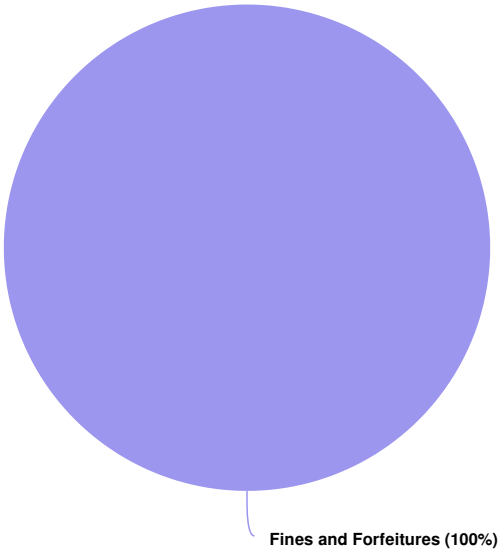



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Police Federal Drug Fund** | | | | | | |
| **Fines and Forfeitures** | | | | | | |
| Cash Confiscation | 210-351320 | $21,809 | $0 | $500 | $750 | 50% |

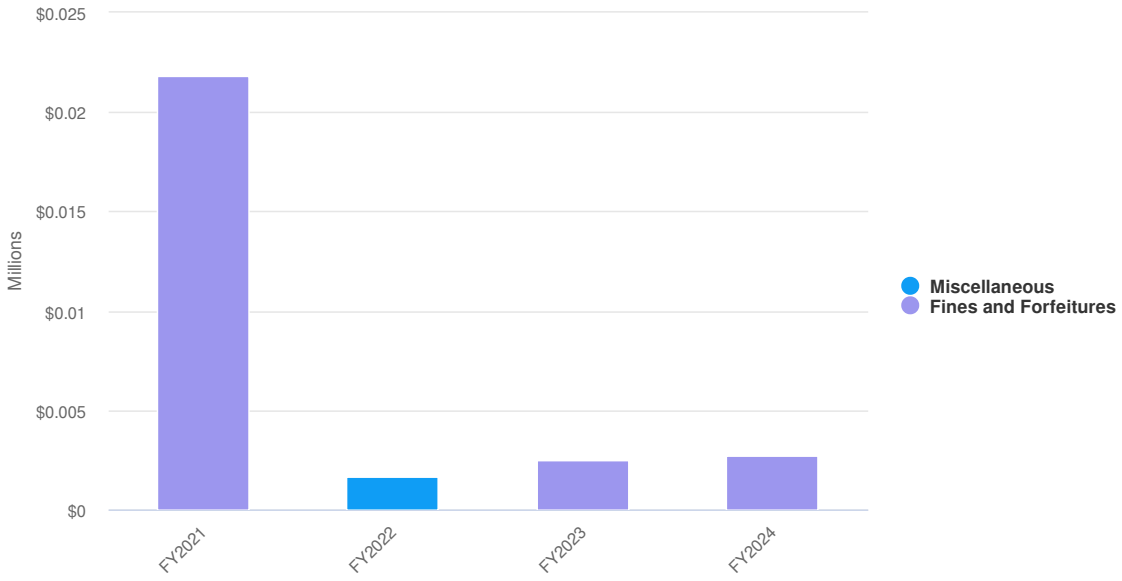
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Sale of Confiscated Property | 210-351360 | $0 | $0 | $2,000 | $2,000 | 0% |
| **Total Fines and Forfeitures:** | | **$21,809** | **$0** | **$2,500** | **$2,750** | **10%** |
| | | | | | | |
| **Miscellaneous** | | | | | | |
| Miscellaneous Revenue | 210-389000 | $0 | $1,676 | $0 | $0 | 0% |
| **Total Miscellaneous:** | | **$0** | **$1,676** | **$0** | **$0** | **0%** |
| **Total Police Federal Drug Fund:** | | **$21,809** | **$1,676** | **$2,500** | **$2,750** | **10%** |

## Revenues by Source

### Projected 2024 Revenues by Source



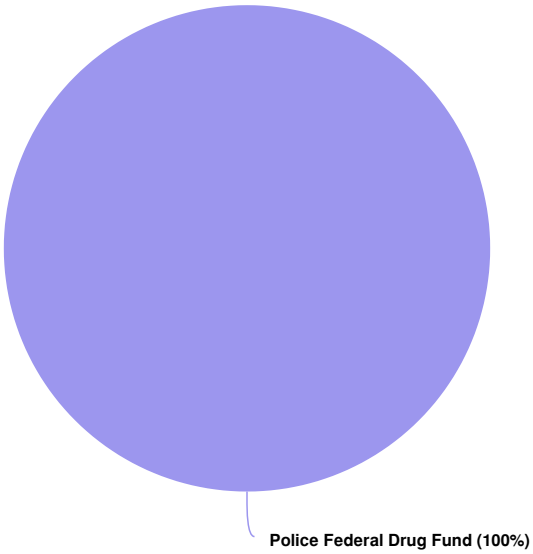
## Budgeted and Historical 2024 Revenues by Source



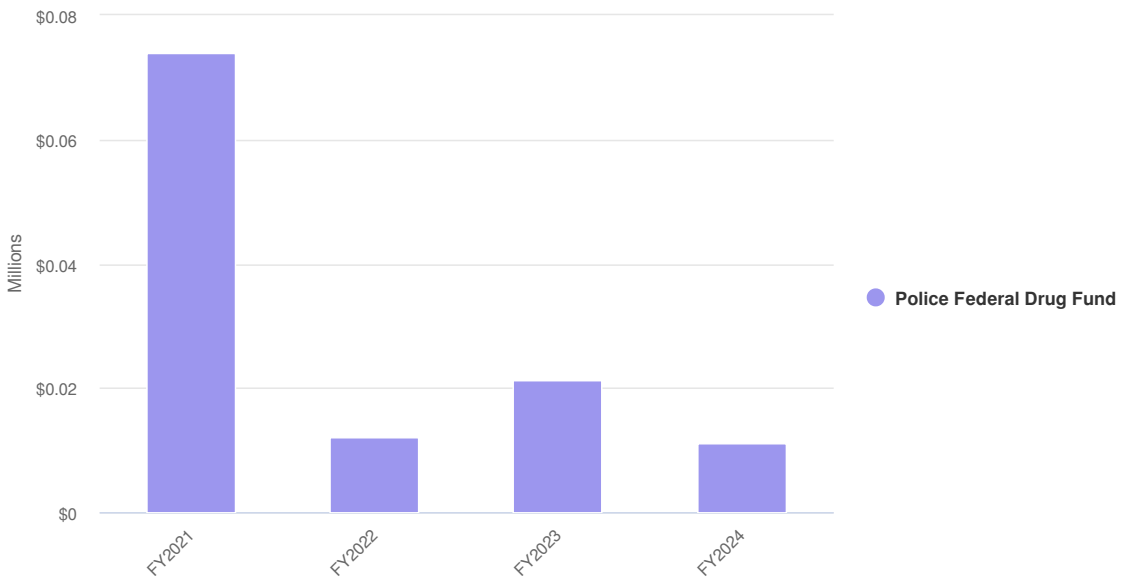

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Fines and Forfeitures** | | | | | | |
| Cash Confiscation | 210-351320 | $21,809 | $0 | $500 | $750 | 50% |
| Sale of Confiscated Property | 210-351360 | $0 | $0 | $2,000 | $2,000 | 0% |
| **Total Fines and Forfeitures:** | | **$21,809** | **$0** | **$2,500** | **$2,750** | **10%** |
| | | | | | | |
| **Miscellaneous** | | | | | | |
| Miscellaneous Revenue | 210-389000 | $0 | $1,676 | $0 | $0 | 0% |
| **Total Miscellaneous:** | | **$0** | **$1,676** | **$0** | **$0** | **0%** |
| **Total Revenue Source:** | | **$21,809** | **$1,676** | **$2,500** | **$2,750** | **10%** |

# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund



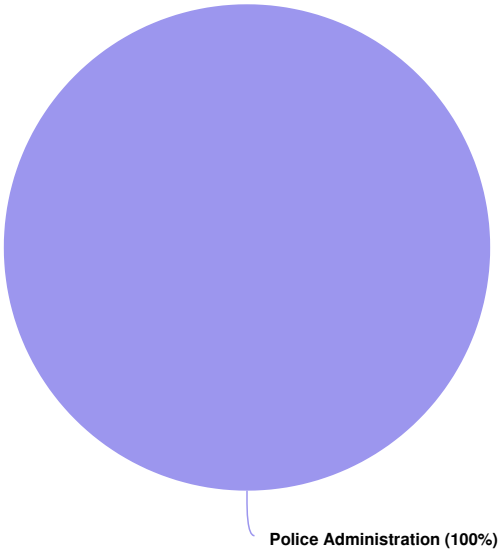

The expenditure was budgeted to be reduced by 47.4% in the FY 2024 based on the past years trends.

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Police Federal Drug Fund** | | | | | | |
| Police Equipment | 210.3210-531603 | $74,031 | $12,028 | $21,316 | $11,215 | -47.4% |

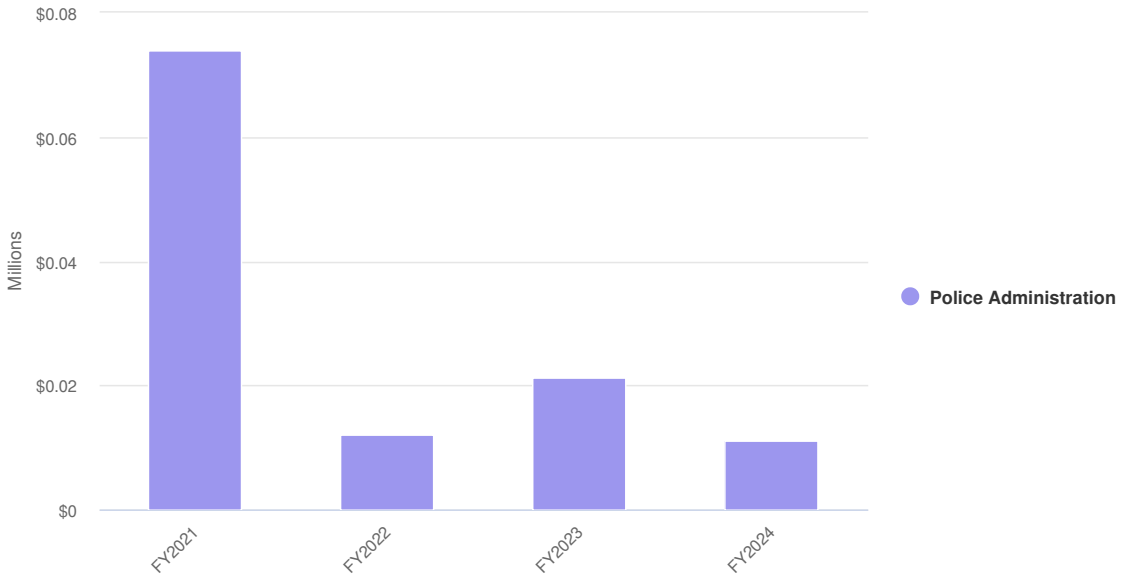
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Total Police Federal Drug Fund: | | $74,031 | $12,028 | $21,316 | $11,215 | -47.4% |

## Expenditures by Function

### Budgeted Expenditures by Function



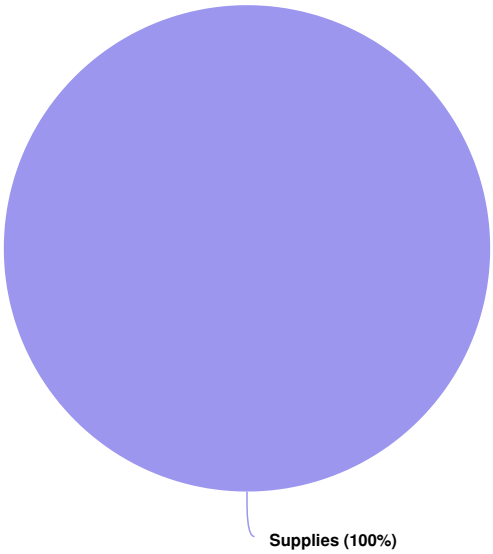
## Budgeted and Historical Expenditures by Function



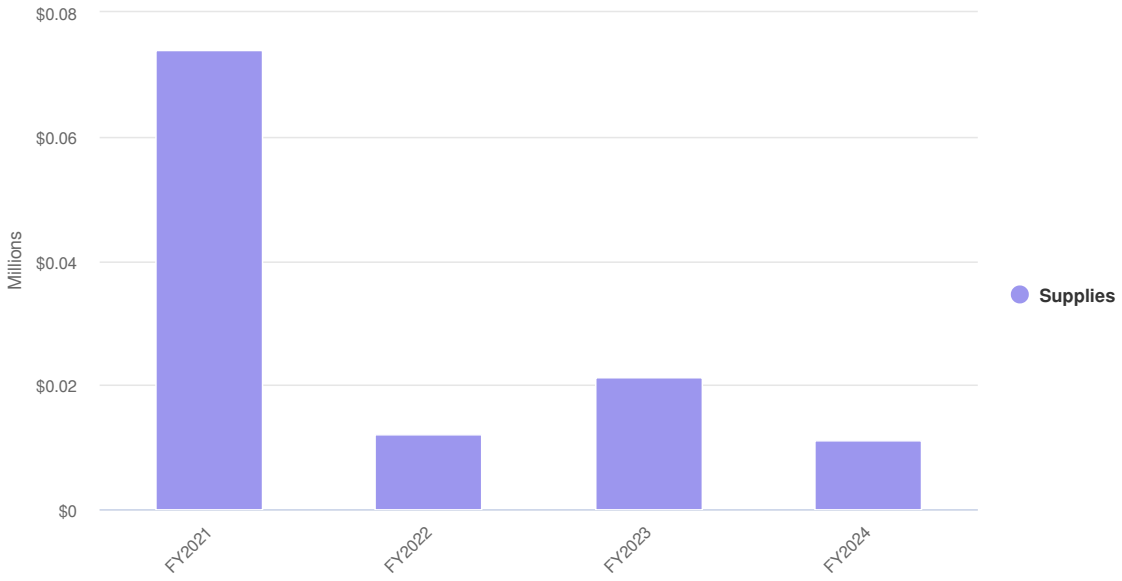

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| **Police Administration** | | | | | | |
| **Supplies** | | | | | | |
| Police Equipment | 210.3210-531603 | $74,031 | $12,028 | $21,316 | $11,215 | -47.4% |
| **Total Supplies:** | | **$74,031** | **$12,028** | **$21,316** | **$11,215** | **-47.4%** |
| **Total Police Administration:** | | **$74,031** | **$12,028** | **$21,316** | **$11,215** | **-47.4%** |
| **Total Expenditures:** | | **$74,031** | **$12,028** | **$21,316** | **$11,215** | **-47.4%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



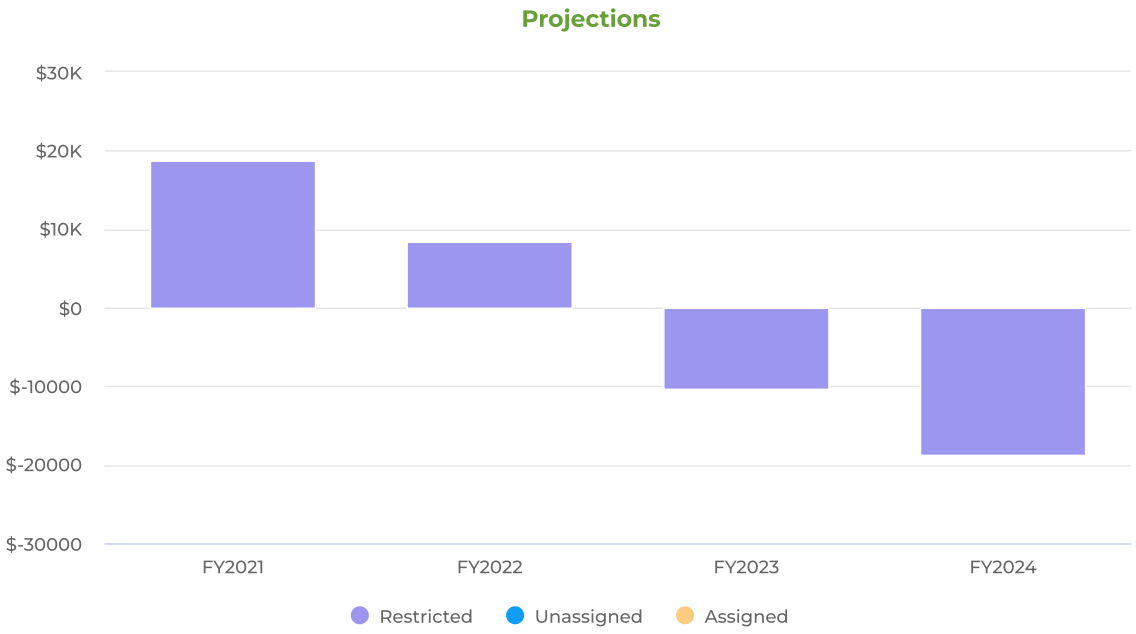

## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Police Administration | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Police Equipment | 210.3210-531603 | $74,031 | $12,028 | $21,316 | $11,215 | -47.4% |
| **Total Police Administration:** | | **$74,031** | **$12,028** | **$21,316** | **$11,215** | **-47.4%** |
| **Total Expense Objects:** | | **$74,031** | **$12,028** | **$21,316** | **$11,215** | **-47.4%** |

## Fund Balance




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Unassigned | $0 | $0 | $0 | $0 | 0% | $0 |
| Assigned | $0 | $0 | $0 | $0 | 0% | $0 |
| Restricted | $18,816 | $8,465 | $-10,351 | $-18,816 | 81.8% | $-8,465 |
| **Total Fund Balance:** | **$18,816** | **$8,465** | **$-10,351** | **$-18,816** | **81.8%** | **$-8,465** |

# Police State Drug Fund

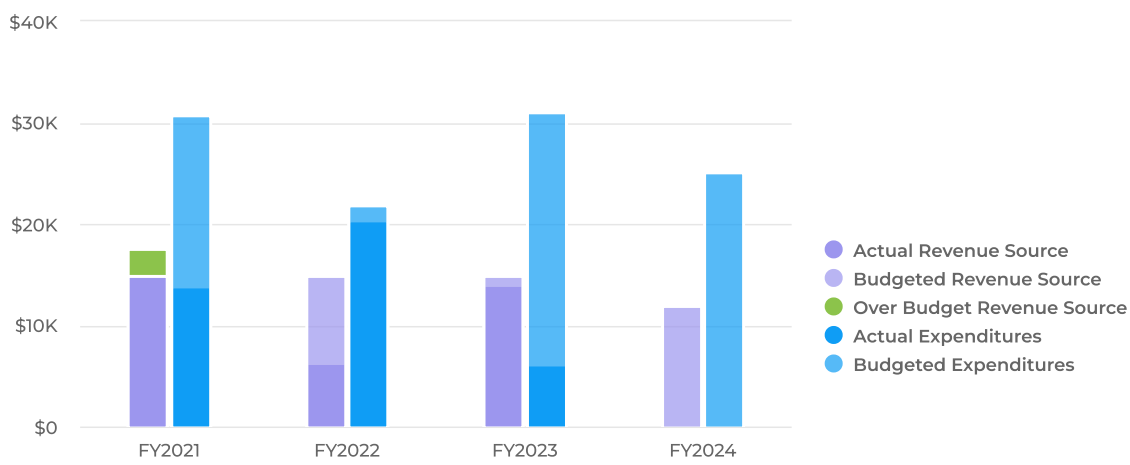
The Police State Drug Fund is a nonmajor governmental special revenue fund. This fund is established to receive the proceeds of the state share of drug related forfeitures under state, local and federal law, and the investment of those funds. The monies deposited into the fund are restricted to cover expenditures in support of the drug related forfeiture program that is allowable under state statute.

## Fund 211 -Police State Drug Fund



## Summary

City of Duluth, GA is projecting $12.03K of revenue in FY2024, which represents a 19.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 19% or $5.92K to $25.23K in FY2024.



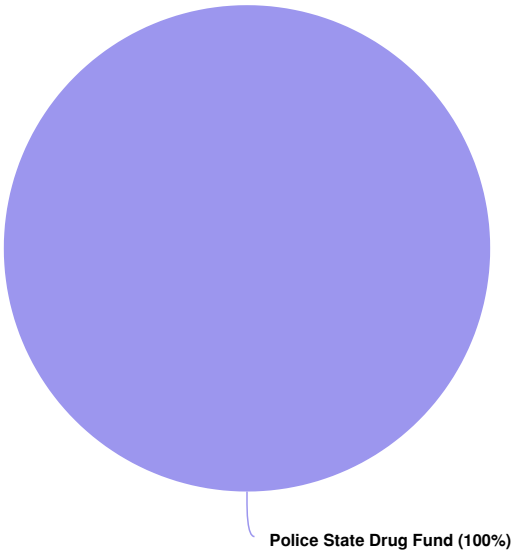

## Police State Drug Fund Comprehensive Summary

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **$28,859** | **$32,602** | **$18,525** | **$2,381** |

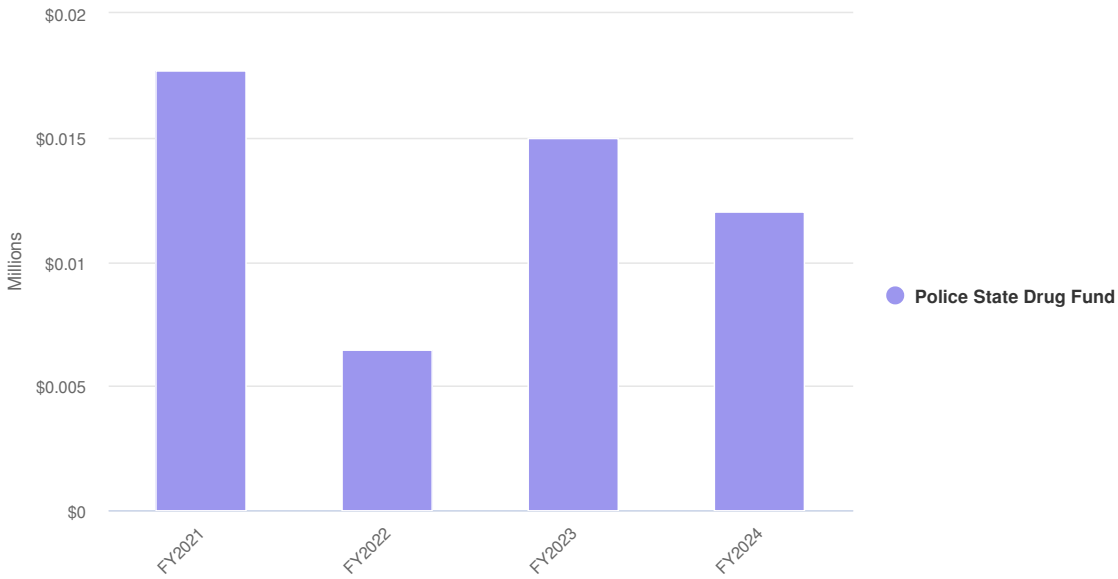
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| **Fines and Forfeitures** | | | | | |
| Cash Confiscation | 211-351320 | $4,244 | $1,785 | $5,000 | $7,000 |
| Sale of Confiscated Property | 211-351360 | $438 | $4,650 | $10,000 | $5,000 |
| **Total Fines and Forfeitures:** | | **$4,681** | **$6,435** | **$15,000** | **$12,000** |
| | | | | | |
| **Investment Income** | | | | | |
| Interest Income - Checking | 211-361000 | $1 | $3 | $3 | $34 |
| **Total Investment Income:** | | **$1** | **$3** | **$3** | **$34** |
| | | | | | |
| **Other Financing Sources** | | | | | |
| Sale of Property/ Capital Assets | 211-392200 | $13,000 | $0 | $0 | $0 |
| **Total Other Financing Sources:** | | **$13,000** | **$0** | **$0** | **$0** |
| **Total Revenues:** | | **$17,683** | **$6,438** | **$15,003** | **$12,034** |
| | | | | | |
| **Expenditures** | | | | | |
| **Supplies** | | | | | |
| **Police Administration** | | | | | |
| Police Equipment | 211.3210-531603 | $9,488 | $13,000 | $23,247 | $23,729 |
| **Total Police Administration:** | | **$9,488** | **$13,000** | **$23,247** | **$23,729** |
| **Total Supplies:** | | **$9,488** | **$13,000** | **$23,247** | **$23,729** |
| | | | | | |
| **Other Costs** | | | | | |
| **Police Administration** | | | | | |
| Intergovernmental Expenditures | 211.3210-571000 | $403 | $644 | $1,500 | $1,500 |
| **Total Police Administration:** | | **$403** | **$644** | **$1,500** | **$1,500** |
| **Total Other Costs:** | | **$403** | **$644** | **$1,500** | **$1,500** |
| | | | | | |
| **Other Financing Uses** | | | | | |
| **Police Administration** | | | | | |
| Transfer to Fund 100 | 211.3210-611000 | $4,050 | $6,871 | $6,400 | $0 |
| **Total Police Administration:** | | **$4,050** | **$6,871** | **$6,400** | **$0** |
| **Total Other Financing Uses:** | | **$4,050** | **$6,871** | **$6,400** | **$0** |
| **Total Expenditures:** | | **$13,940** | **$20,515** | **$31,147** | **$25,229** |
| **Total Revenues Less Expenditures:** | | **$3,743** | **-$14,077** | **-$16,144** | **-$13,195** |
| **Ending Fund Balance:** | | **$32,602** | **$18,525** | **$2,381** | **-$10,814** |

# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund



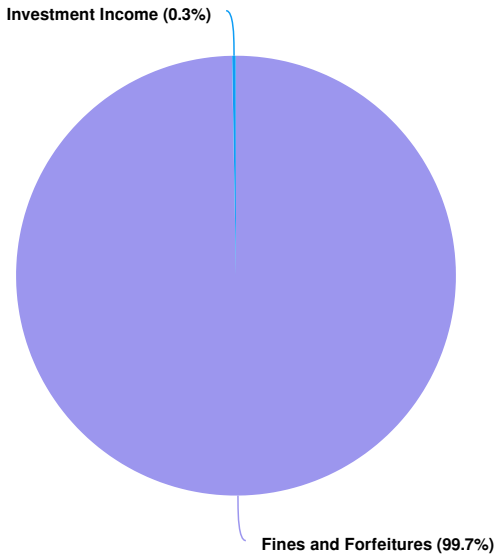

The interest rate is expected to increase significantly in FY 2024 due to the inflation.

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Police State Drug Fund | | | | | | |
| Fines and Forfeitures | | | | | | |

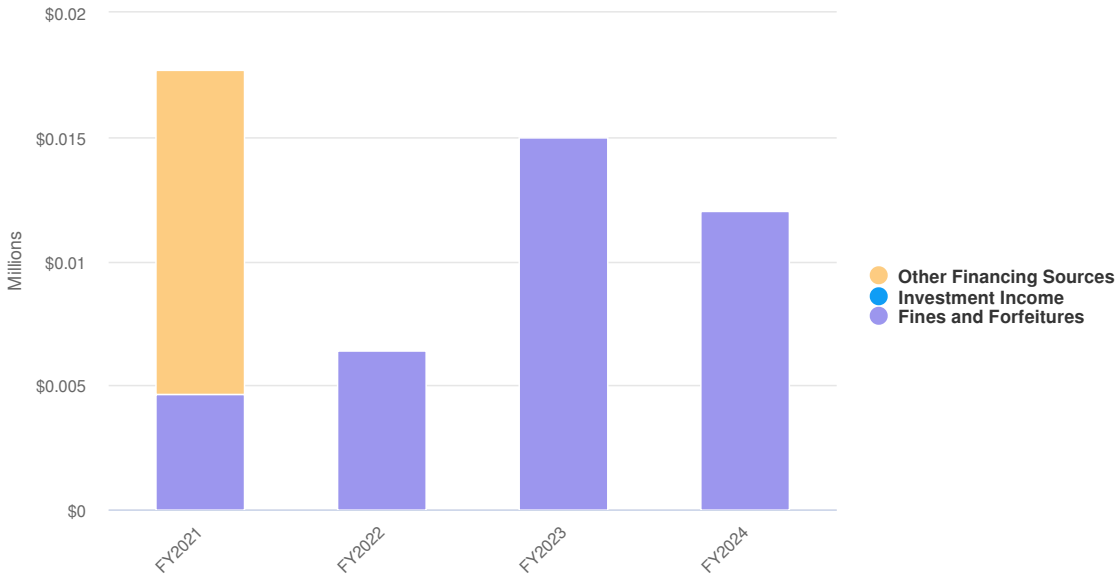
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Cash Confiscation | 211-351320 | $4,244 | $1,785 | $5,000 | $7,000 | 40% |
| Sale of Confiscated Property | 211-351360 | $438 | $4,650 | $10,000 | $5,000 | -50% |
| **Total Fines and Forfeitures:** | | **$4,681** | **$6,435** | **$15,000** | **$12,000** | **-20%** |
| | | | | | | |
| **Investment Income** | | | | | | |
| Interest Income - Checking | 211-361000 | $1 | $3 | $3 | $34 | 1,033.3% |
| **Total Investment Income:** | | **$1** | **$3** | **$3** | **$34** | **1,033.3%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |
| Sale of Property/ Capital Assets | 211-392200 | $13,000 | $0 | $0 | $0 | 0% |
| **Total Other Financing Sources:** | | **$13,000** | **$0** | **$0** | **$0** | **0%** |
| **Total Police State Drug Fund:** | | **$17,683** | **$6,438** | **$15,003** | **$12,034** | **-19.8%** |

## Revenues by Source

### Projected 2024 Revenues by Source



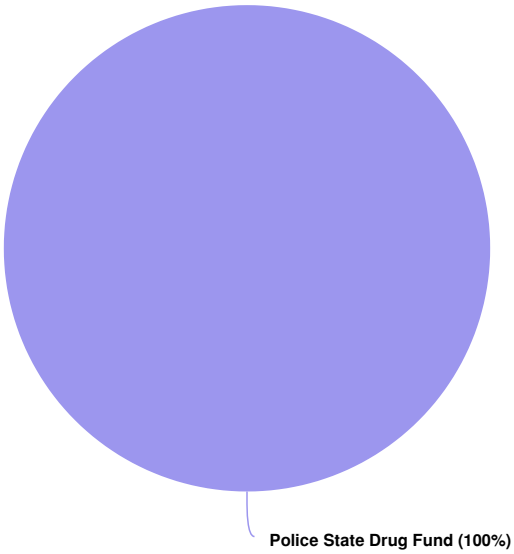
## Budgeted and Historical 2024 Revenues by Source



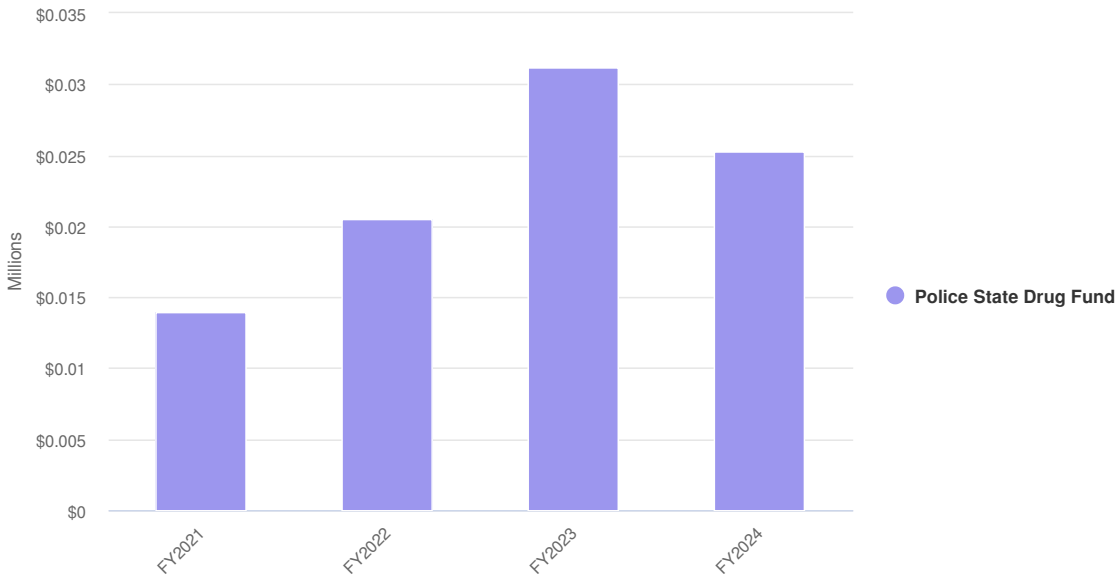

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| Cash Confiscation | 211-351320 | $4,244 | $1,785 | $5,000 | $7,000 | 40% |
| Sale of Confiscated Property | 211-351360 | $438 | $4,650 | $10,000 | $5,000 | -50% |
| Interest Income - Checking | 211-361000 | $1 | $3 | $3 | $34 | 1,033.3% |
| Sale of Property/ Capital Assets | 211-392200 | $13,000 | $0 | $0 | $0 | 0% |
| **Total Revenue Source:** | | **$17,683** | **$6,438** | **$15,003** | **$12,034** | **-19.8%** |

# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund



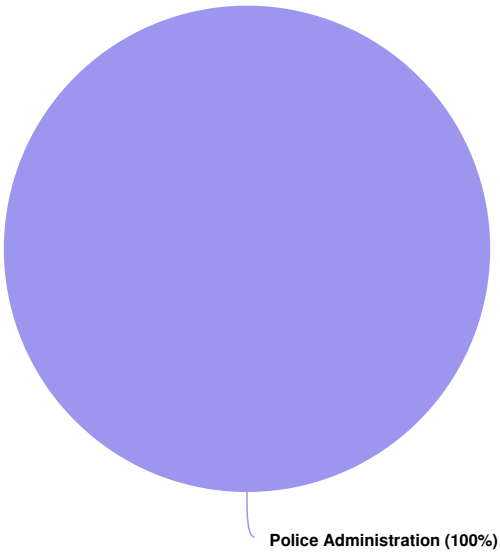

No transfer was budgeted to the General Fund in FY 2024.

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Police State Drug Fund | | | | | | |
| Supplies | | | | | | |

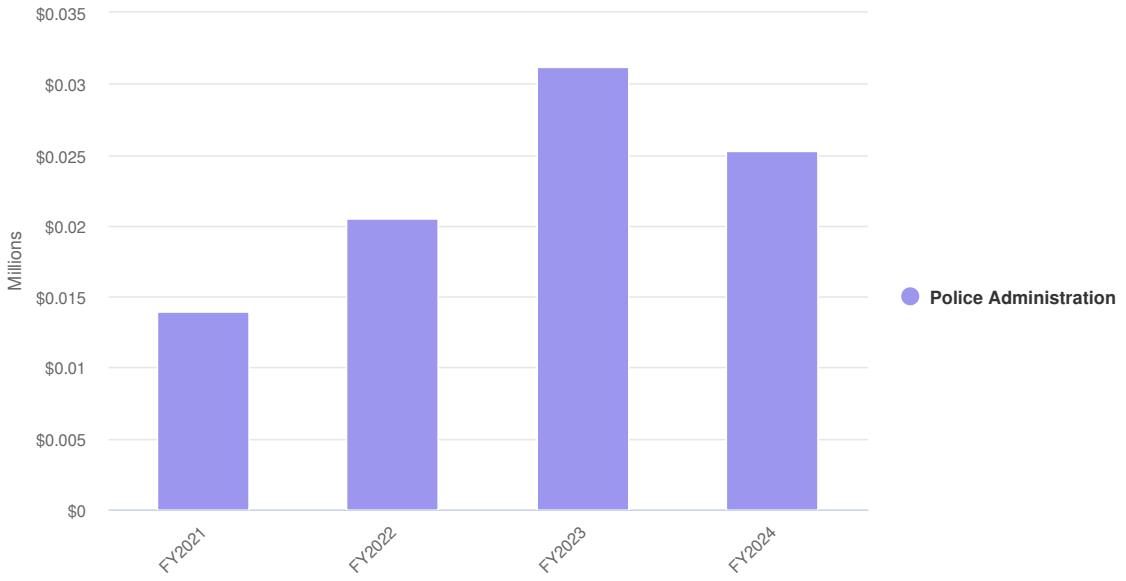
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Police Equipment | 211.3210-531603 | $9,488 | $13,000 | $23,247 | $23,729 | 2.1% |
| **Total Supplies:** | | **$9,488** | **$13,000** | **$23,247** | **$23,729** | **2.1%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Intergovernmental Expenditures | 211.3210-571000 | $403 | $644 | $1,500 | $1,500 | 0% |
| **Total Other Costs:** | | **$403** | **$644** | **$1,500** | **$1,500** | **0%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 100 | 211.3210-611000 | $4,050 | $6,871 | $6,400 | $0 | -100% |
| **Total Other Financing Uses:** | | **$4,050** | **$6,871** | **$6,400** | **$0** | **-100%** |
| **Total Police State Drug Fund:** | | **$13,940** | **$20,515** | **$31,147** | **$25,229** | **-19%** |

## Expenditures by Function

### Budgeted Expenditures by Function



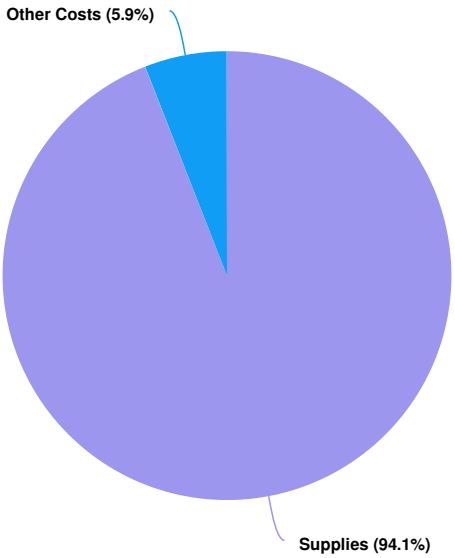
## Budgeted and Historical Expenditures by Function



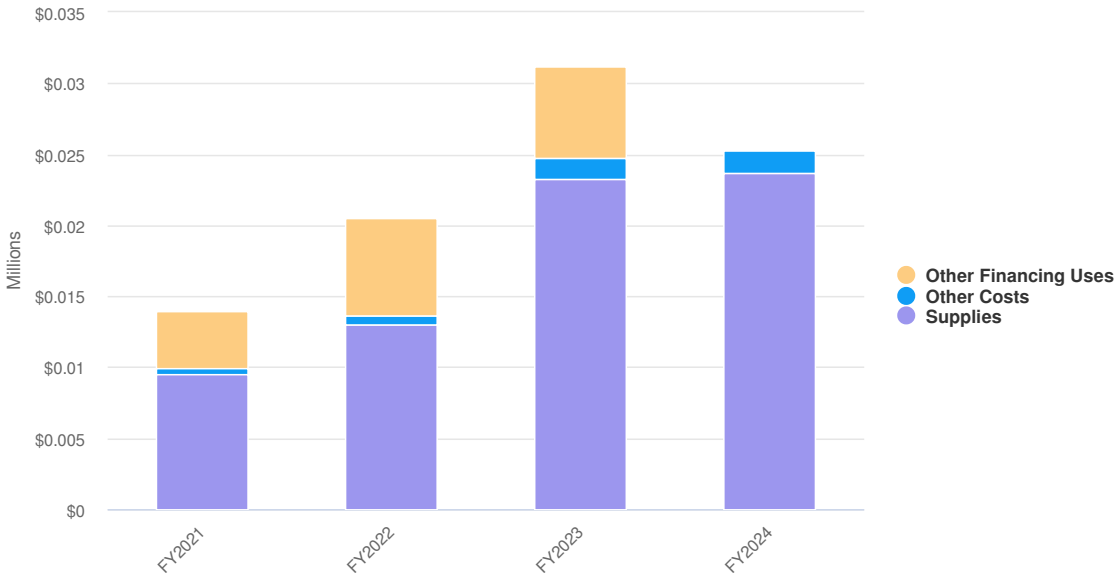

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| **Supplies** | | | | | | |
| Police Equipment | 211.3210-531603 | $9,488 | $13,000 | $23,247 | $23,729 | 2.1% |
| **Total Supplies:** | | **$9,488** | **$13,000** | **$23,247** | **$23,729** | **2.1%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Intergovernmental Expenditures | 211.3210-571000 | $403 | $644 | $1,500 | $1,500 | 0% |
| **Total Other Costs:** | | **$403** | **$644** | **$1,500** | **$1,500** | **0%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 100 | 211.3210-611000 | $4,050 | $6,871 | $6,400 | $0 | -100% |
| **Total Other Financing Uses:** | | **$4,050** | **$6,871** | **$6,400** | **$0** | **-100%** |
| **Total Expenditures:** | | **$13,940** | **$20,515** | **$31,147** | **$25,229** | **-19%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



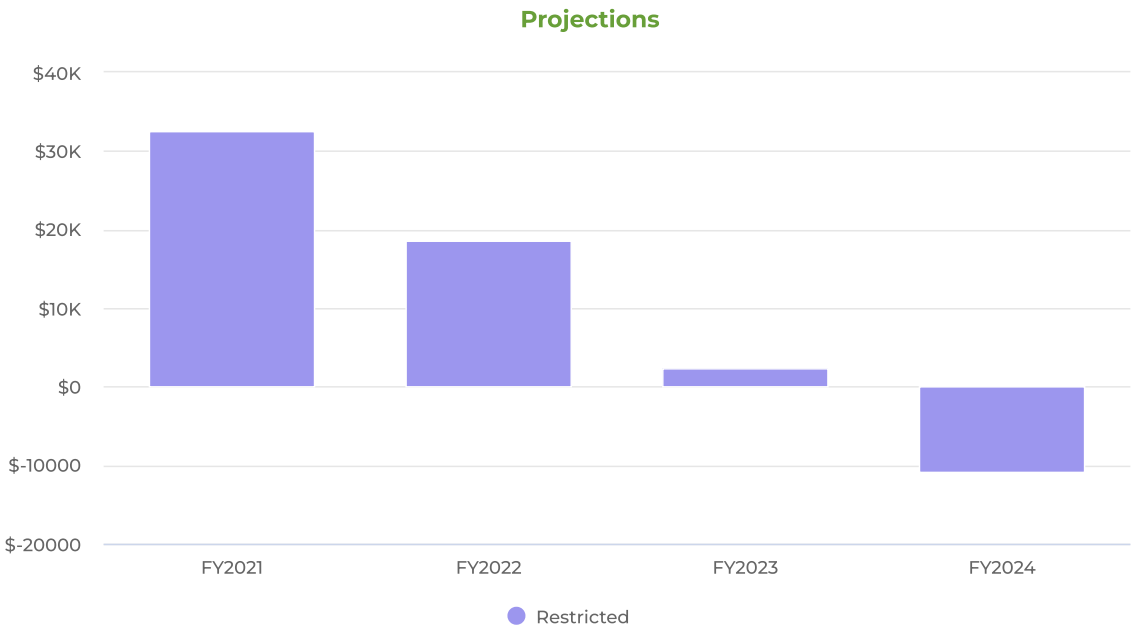

## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Supplies | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Police Administration** | | | | | | |
| Police Equipment | 211.3210-531603 | $9,488 | $13,000 | $23,247 | $23,729 | 2.1% |
| **Total Police Administration:** | | **$9,488** | **$13,000** | **$23,247** | **$23,729** | **2.1%** |
| **Total Supplies:** | | **$9,488** | **$13,000** | **$23,247** | **$23,729** | **2.1%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| **Police Administration** | | | | | | |
| Intergovernmental Expenditures | 211.3210-571000 | $403 | $644 | $1,500 | $1,500 | 0% |
| **Total Police Administration:** | | **$403** | **$644** | **$1,500** | **$1,500** | **0%** |
| **Total Other Costs:** | | **$403** | **$644** | **$1,500** | **$1,500** | **0%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| **Police Administration** | | | | | | |
| Transfer to Fund 100 | 211.3210-611000 | $4,050 | $6,871 | $6,400 | $0 | -100% |
| **Total Police Administration:** | | **$4,050** | **$6,871** | **$6,400** | **$0** | **-100%** |
| **Total Other Financing Uses:** | | **$4,050** | **$6,871** | **$6,400** | **$0** | **-100%** |
| **Total Expense Objects:** | | **$13,940** | **$20,515** | **$31,147** | **$25,229** | **-19%** |

## Fund Balance



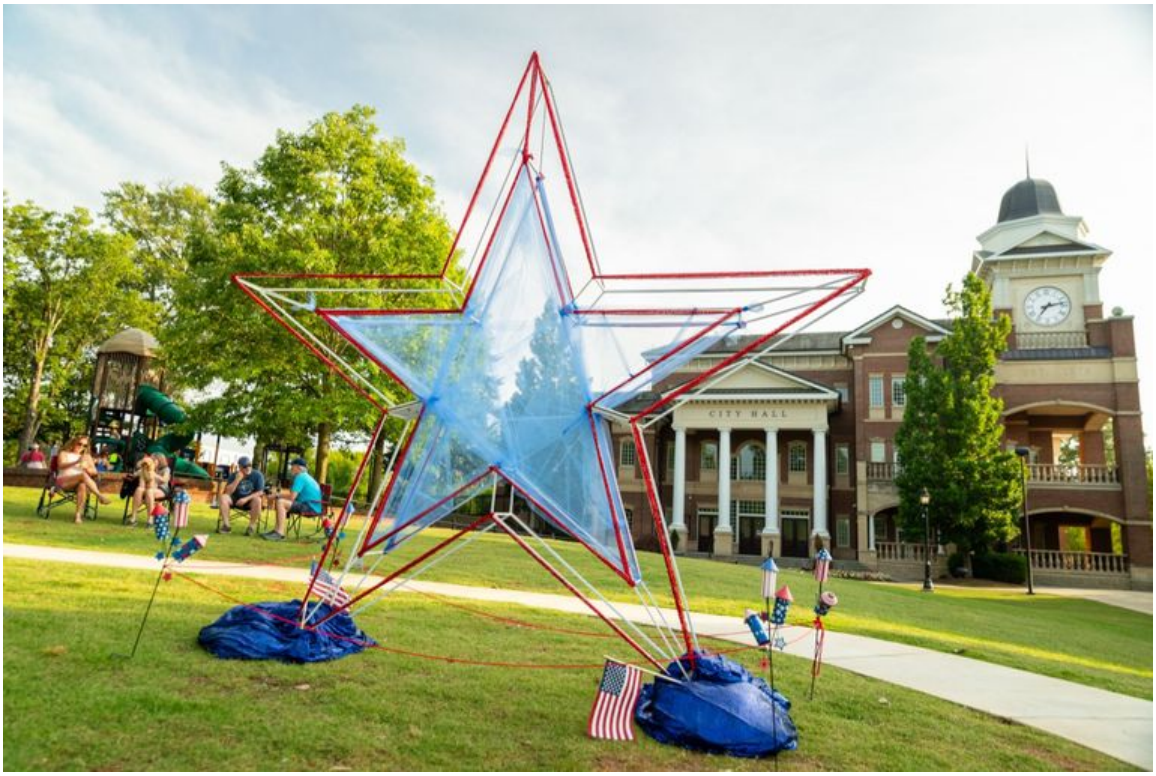
| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Restricted | $32,602 | $18,525 | $2,381 | $-10,814 | -554.2% | $-13,195 |
| **Total Fund Balance:** | **$32,602** | **$18,525** | **$2,381** | **$-10,814** | **-554.2%** | **$-13,195** |

## Hotel Motel Tax Fund

The Hotel Motel Tax Fund is a nonmajor governmental special revenue fund for the collection of hotel motel taxes within the City, which are restricted for the promotion of tourism and culture and recreation.

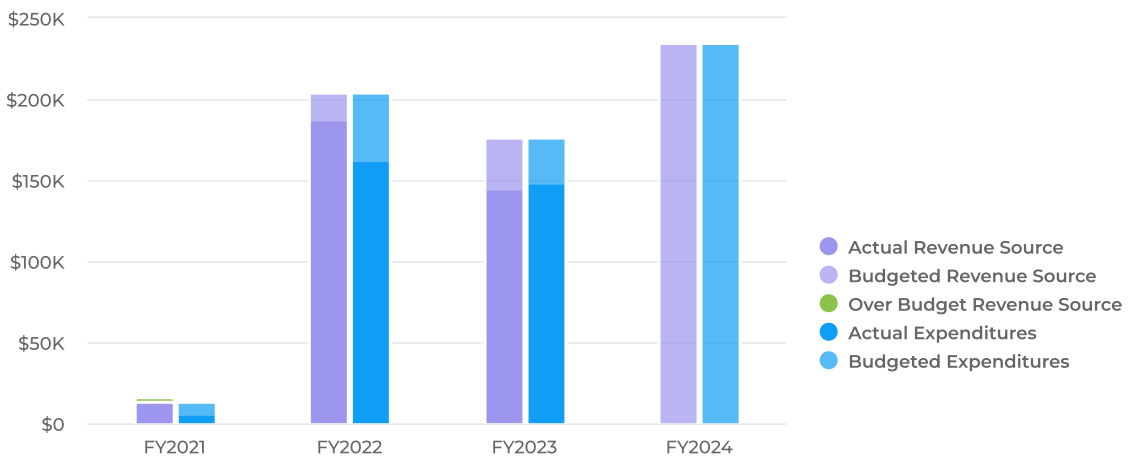
This fund revenue is derived from a 5% tax on charges for rooms or lodging in hotels and motels. The City retains 3% of the tax and remits 2% to Explore Gwinnett, the marketing arm of the Gwinnett Convention and Visitors Bureau. Budgeted fund revenue increased by $58,056 from the prior year mainly due to increased occupancy at our downtown hotel. FY24 budgeted expenditures total $235,200.

# Fund 275 - Hotel Motel Tax Fund




## Summary

City of Duluth, GA is projecting $235.2K of revenue in FY2024, which represents a 32.8% increase over the prior year. Budgeted expenditures are projected to increase by 32.8% or $58.06K to $235.2K in FY2024.

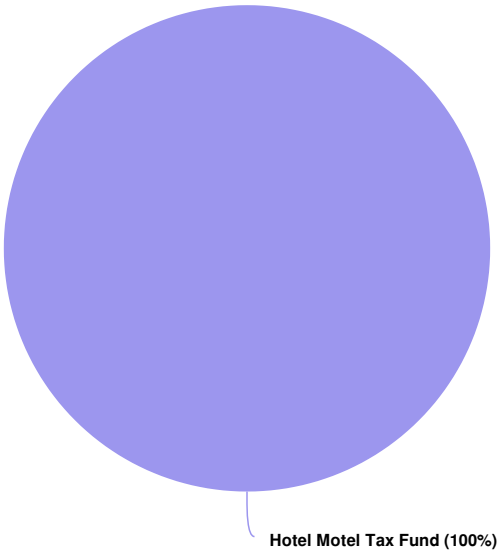



## Hotel Motel Tax Fund Comprehensive Summary

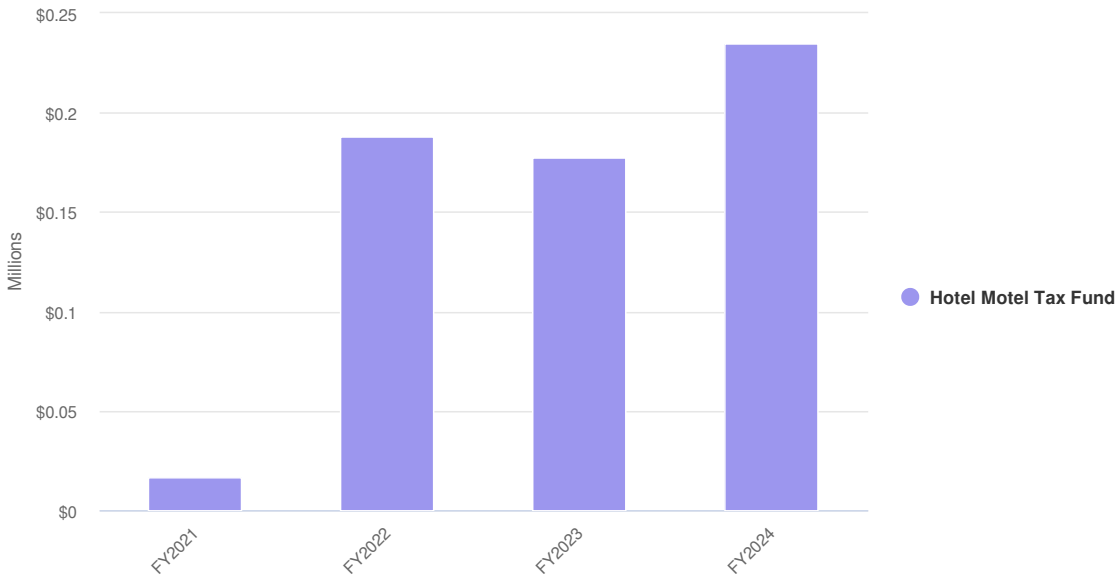
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **N/A** | **$9,834** | **$35,154** | **$35,154** |
| **Revenues** | | | | | |
| Hotel Motel Excise Tax | 275-314100 | $16,391 | $188,022 | $177,144 | $235,200 |
| **Total Revenues:** | | **$16,391** | **$188,022** | **$177,144** | **$235,200** |
| | | | | | |
| **Expenditures** | | | | | |
| **Tourism** | | | | | |
| Payments to other Agencies | 275.7540-572000 | $6,557 | $75,209 | $70,800 | $94,080 |
| Transfer to Fund 100 | 275.7540-611000 | $0 | $87,493 | $106,344 | $141,120 |
| **Total Tourism:** | | **$6,557** | **$162,702** | **$177,144** | **$235,200** |
| **Total Expenditures:** | | **$6,557** | **$162,702** | **$177,144** | **$235,200** |
| **Total Revenues Less Expenditures:** | | **$9,835** | **$25,320** | **$0** | **$0** |
| **Ending Fund Balance:** | | **N/A** | **$35,154** | **$35,154** | **$35,154** |

# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund



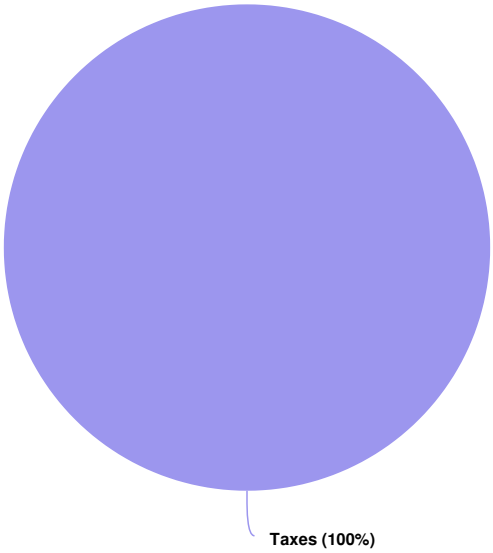

Hotel Motel Excise Taxes in the FY 2024 are budgeted to increase by 32.8 % compared to FY 2023 budget based on recent actual tax receipts.

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Hotel Motel Tax Fund | | | | | | |
| Taxes | | | | | | |

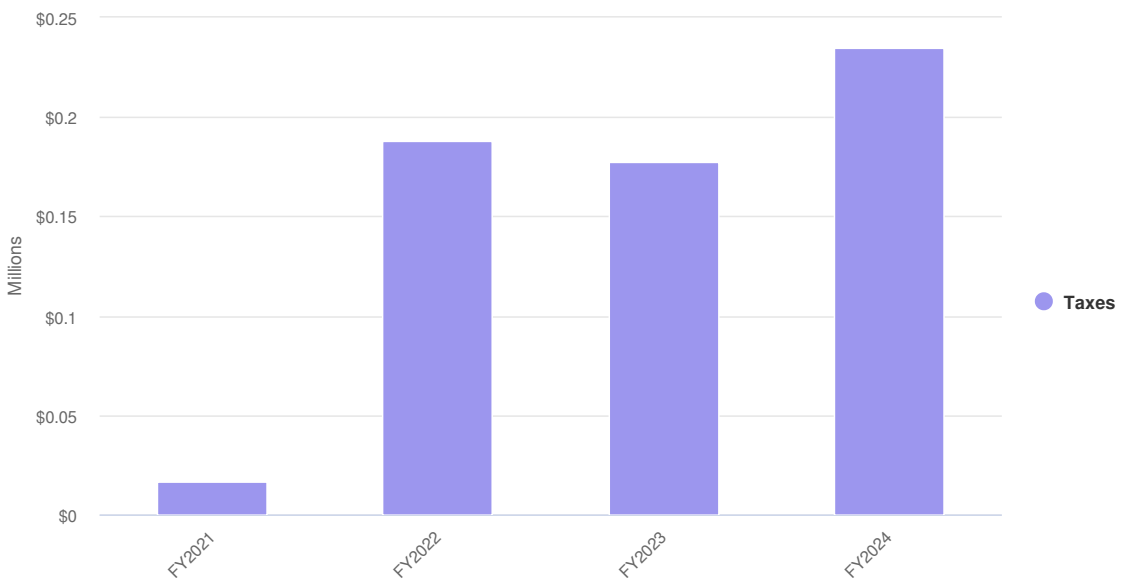
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Hotel Motel Excise Tax | 275-314100 | $16,391 | $188,022 | $177,144 | $235,200 | 32.8% |
| **Total Taxes:** | | **$16,391** | **$188,022** | **$177,144** | **$235,200** | **32.8%** |
| **Total Hotel Motel Tax Fund:** | | **$16,391** | **$188,022** | **$177,144** | **$235,200** | **32.8%** |

## Revenues by Source

### Projected 2024 Revenues by Source



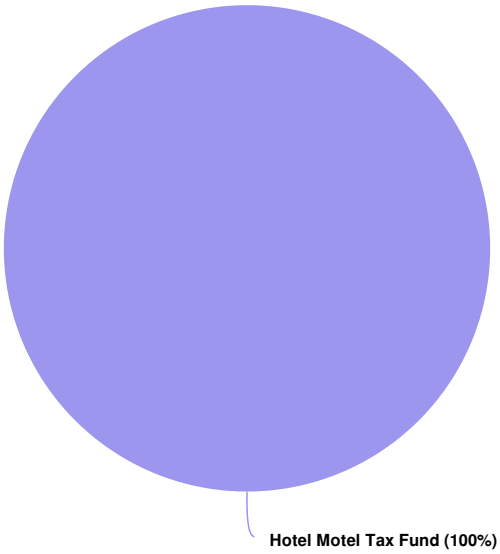
## Budgeted and Historical 2024 Revenues by Source



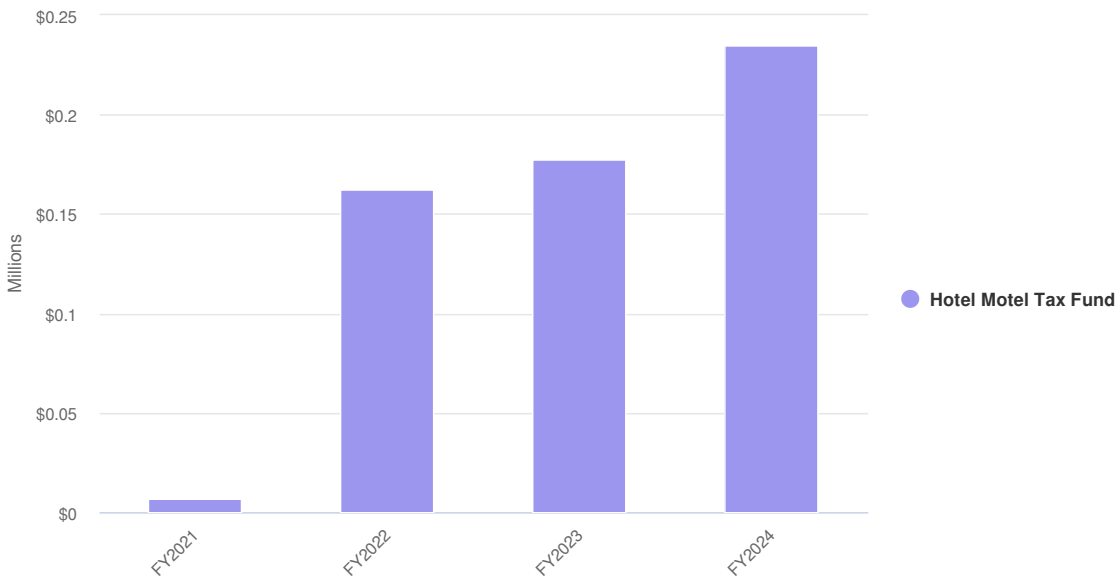

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Taxes** | | | | | | |
| Hotel Motel Excise Tax | 275-314100 | $16,391 | $188,022 | $177,144 | $235,200 | 32.8% |
| **Total Taxes:** | | **$16,391** | **$188,022** | **$177,144** | **$235,200** | **32.8%** |
| **Total Revenue Source:** | | **$16,391** | **$188,022** | **$177,144** | **$235,200** | **32.8%** |

# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund



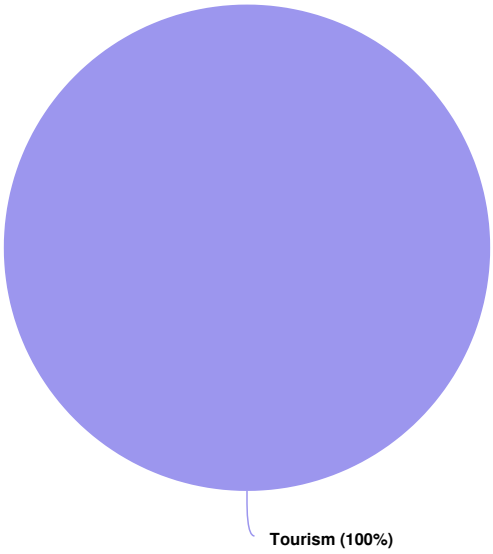

Payments to other agencies ( Gwinnett Convention and Visitors Bureau) are expected to increase 32.7% in the FY 2024 based on current expenditure trends.

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Hotel Motel Tax Fund | | | | | | |
| Other Costs | | | | | | |

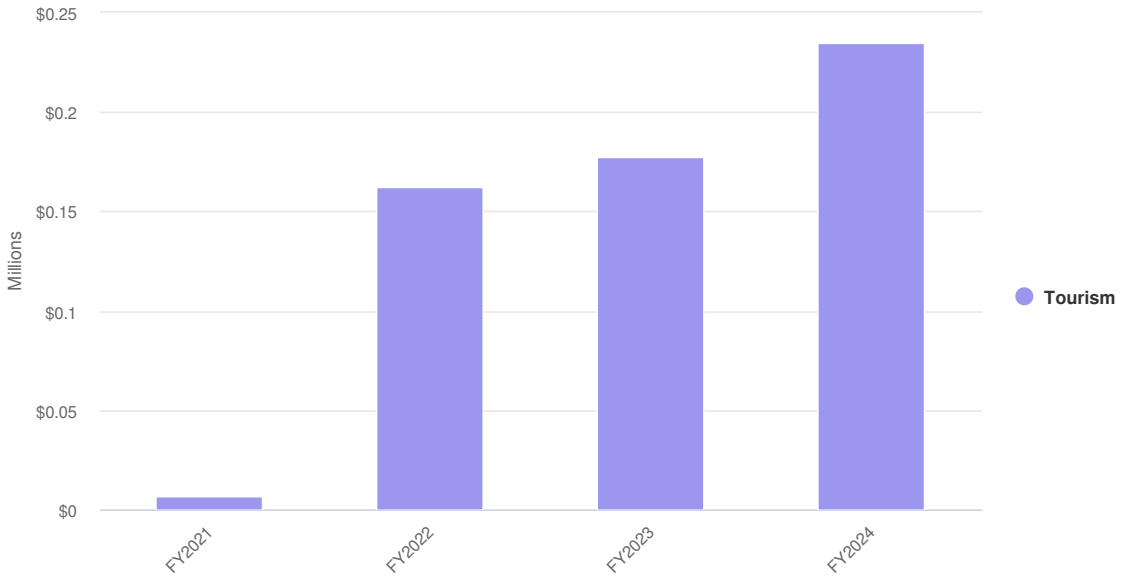
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Payments to other Agencies | 275.7540-572000 | $6,557 | $75,209 | $70,800 | $94,080 | 32.9% |
| **Total Other Costs:** | | **$6,557** | **$75,209** | **$70,800** | **$94,080** | **32.9%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 100 | 275.7540-611000 | $0 | $87,493 | $106,344 | $141,120 | 32.7% |
| **Total Other Financing Uses:** | | **$0** | **$87,493** | **$106,344** | **$141,120** | **32.7%** |
| **Total Hotel Motel Tax Fund:** | | **$6,557** | **$162,702** | **$177,144** | **$235,200** | **32.8%** |

## Expenditures by Function

### Budgeted Expenditures by Function



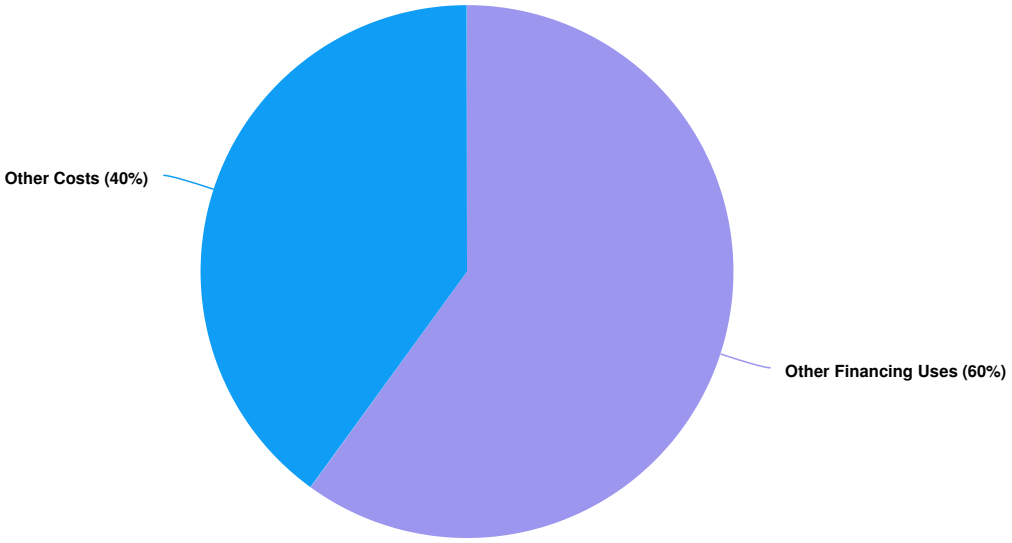
## Budgeted and Historical Expenditures by Function



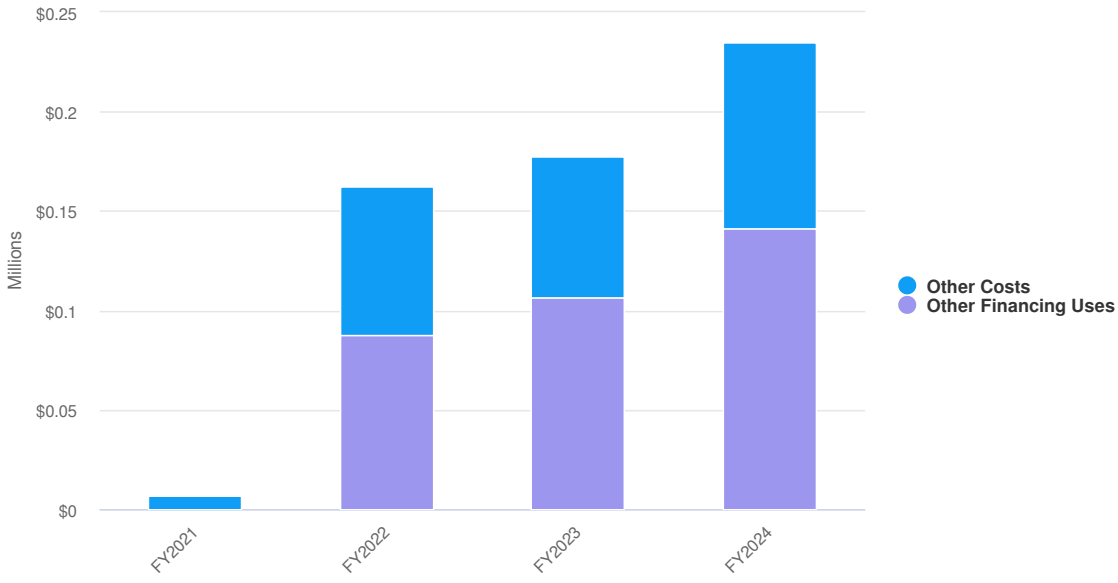

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| **Tourism** | | | | | | |
| **Other Costs** | | | | | | |
| Payments to other Agencies | 275.7540-572000 | $6,557 | $75,209 | $70,800 | $94,080 | 32.9% |
| **Total Other Costs:** | | **$6,557** | **$75,209** | **$70,800** | **$94,080** | **32.9%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 100 | 275.7540-611000 | $0 | $87,493 | $106,344 | $141,120 | 32.7% |
| **Total Other Financing Uses:** | | **$0** | **$87,493** | **$106,344** | **$141,120** | **32.7%** |
| **Total Tourism:** | | **$6,557** | **$162,702** | **$177,144** | **$235,200** | **32.8%** |
| **Total Expenditures:** | | **$6,557** | **$162,702** | **$177,144** | **$235,200** | **32.8%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



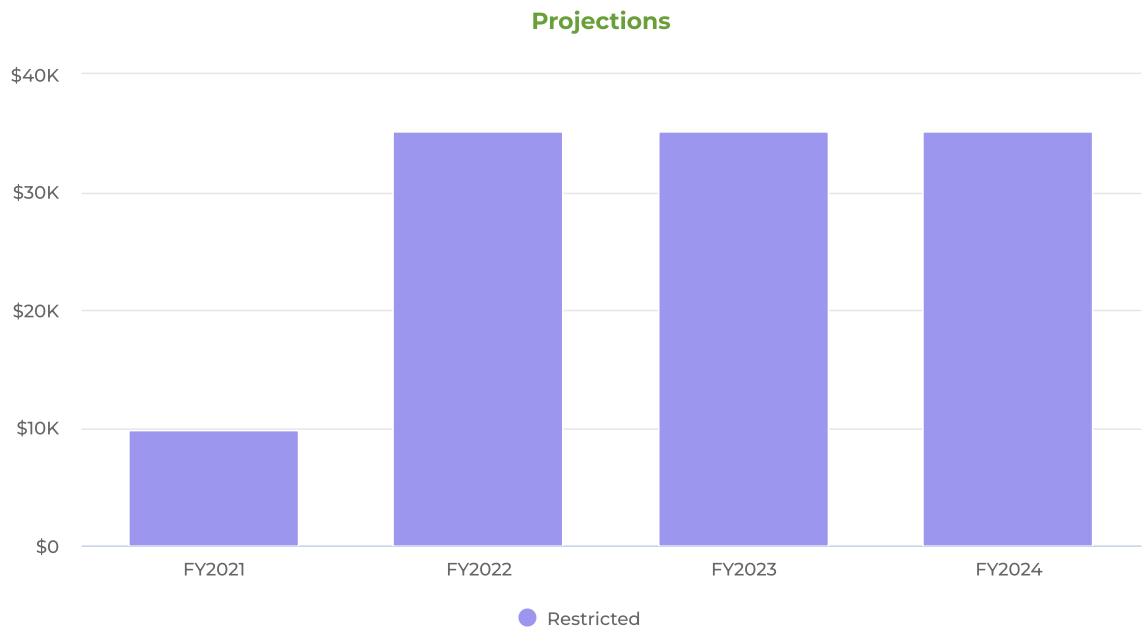

## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Other Costs | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Tourism** | | | | | | |
| Payments to other Agencies | 275.7540-572000 | $6,557 | $75,209 | $70,800 | $94,080 | 32.9% |
| **Total Tourism:** | | **$6,557** | **$75,209** | **$70,800** | **$94,080** | **32.9%** |
| **Total Other Costs:** | | **$6,557** | **$75,209** | **$70,800** | **$94,080** | **32.9%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| **Tourism** | | | | | | |
| Transfer to Fund 100 | 275.7540-611000 | $0 | $87,493 | $106,344 | $141,120 | 32.7% |
| **Total Tourism:** | | **$0** | **$87,493** | **$106,344** | **$141,120** | **32.7%** |
| **Total Other Financing Uses:** | | **$0** | **$87,493** | **$106,344** | **$141,120** | **32.7%** |
| **Total Expense Objects:** | | **$6,557** | **$162,702** | **$177,144** | **$235,200** | **32.8%** |

# Fund Balance




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Restricted | $9,834 | $35,154 | $35,154 | $35,154 | 0% | $0 |
| **Total Fund Balance:** | **$9,834** | **$35,154** | **$35,154** | **$35,154** | **0%** | **$0** |

# Rental Motor Vehicle Tax Fund

The Rental Motor Vehicle Tax Fund is a nonmajor governmental special revenue fund for the financial resources from the excise tax on motor vehicle rentals, restricted for use under state law.

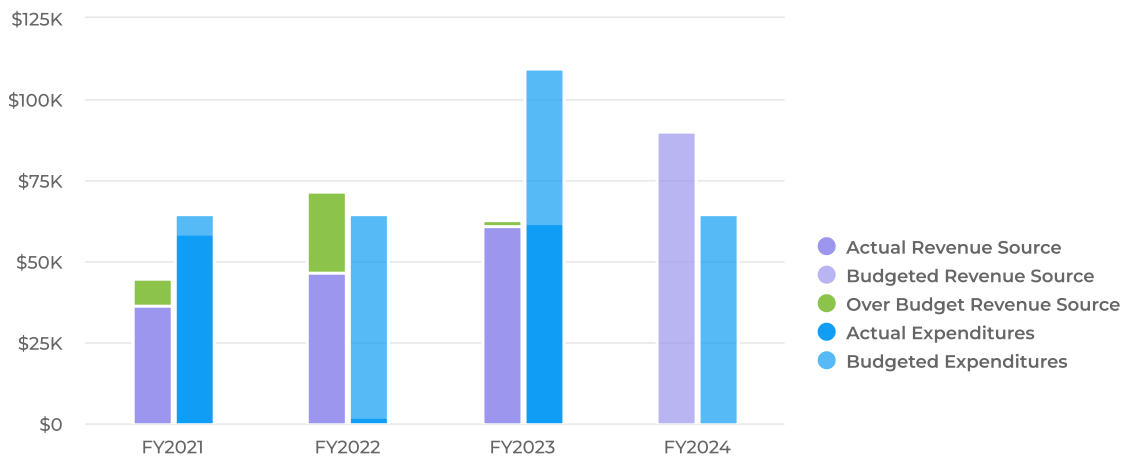
This tax is derived from a 3% tax on the rental of certain motor vehicles in the City. FY23 budgeted expenditures total $65,000.

## Fund 280 - Rental Motor Vehicle Tax Fund




## Summary

City of Duluth, GA is projecting $90.25K of revenue in FY2024, which represents a 47.3% increase over the prior year. Budgeted expenditures are projected to decrease by 40.7% or $44.6K to $65K in FY2024.

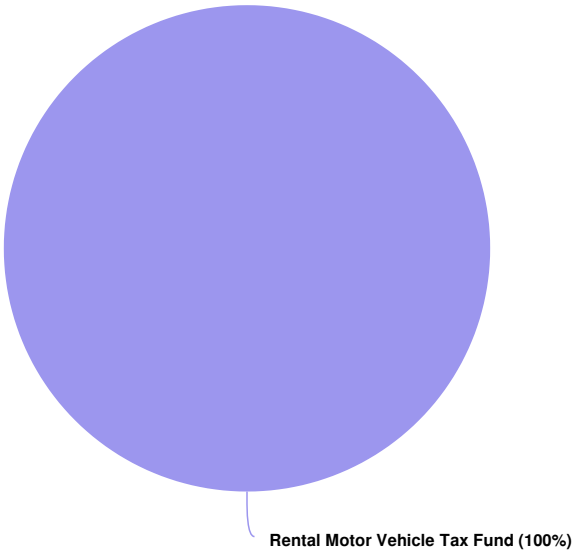



## Rental Motor Vehicle Tax Fund Comprehensive Summary

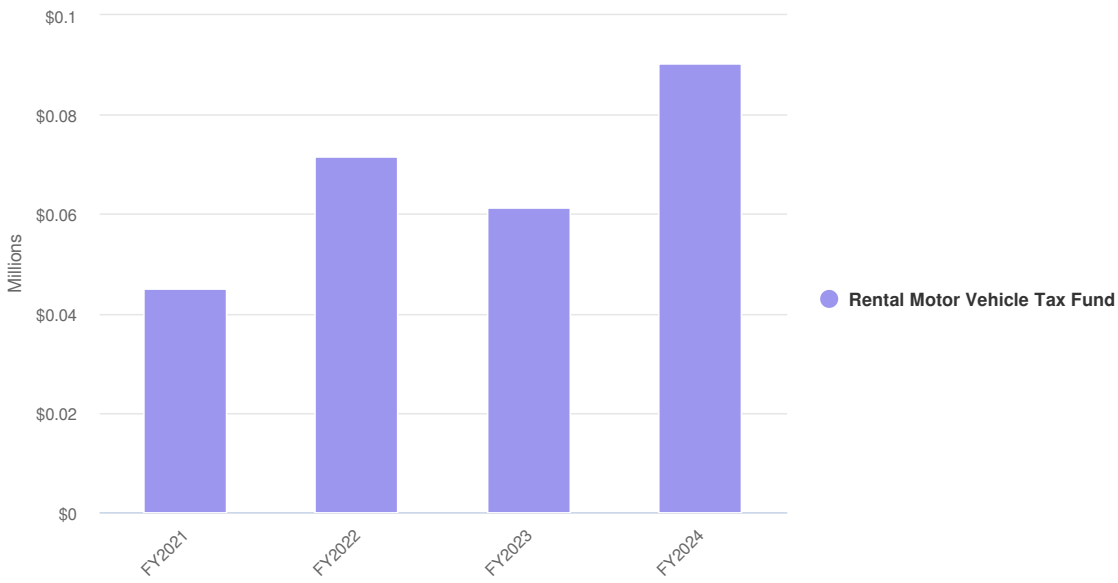
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **$135,182** | **$121,253** | **$190,612** | **$142,273** |
| **Revenues** | | | | | |
| **Taxes** | | | | | |
| Excise Tax Rental Motor Veh | 280-314400 | $44,966 | $71,691 | $61,261 | $90,252 |
| **Total Taxes:** | | **$44,966** | **$71,691** | **$61,261** | **$90,252** |
| **Total Revenues:** | | **$44,966** | **$71,691** | **$61,261** | **$90,252** |
| | | | | | |
| **Expenditures** | | | | | |
| **Supplies** | | | | | |
| **Downtown Development** | | | | | |
| Signs/Banners | 280.7550-531103 | $8,895 | $2,333 | $43,000 | $0 |
| Special Events | 280.7550-531800 | $0 | $0 | $66,600 | $65,000 |
| **Total Downtown Development:** | | **$8,895** | **$2,333** | **$109,600** | **$65,000** |
| **Total Supplies:** | | **$8,895** | **$2,333** | **$109,600** | **$65,000** |
| | | | | | |
| **Other Financing Uses** | | | | | |
| **Other Financing Uses** | | | | | |
| Transfer to Fund 700 DDA | 280.9000-611042 | $50,000 | $0 | $0 | $0 |
| **Total Other Financing Uses:** | | **$50,000** | **$0** | **$0** | **$0** |
| **Total Other Financing Uses:** | | **$50,000** | **$0** | **$0** | **$0** |
| **Total Expenditures:** | | **$58,895** | **$2,333** | **$109,600** | **$65,000** |
| **Total Revenues Less Expenditures:** | | **-$13,929** | **$69,359** | **-$48,339** | **$25,252** |
| **Ending Fund Balance:** | | **$121,253** | **$190,612** | **$142,273** | **$167,525** |

# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund



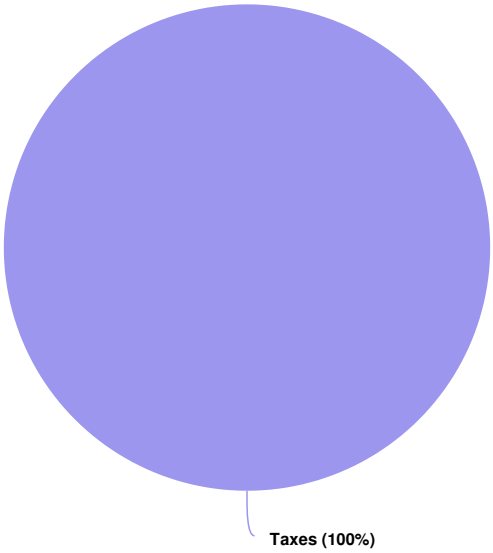

After several years of quarantine period due to Covid-19, travel and tourism have also recovered. The Excise Tax Rental Motor Vehicle Taxes are budgeted to be raised 47.3% in FY 2024 than FY 2023.

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Rental Motor Vehicle Tax Fund | | | | | | |
| Taxes | | | | | | |

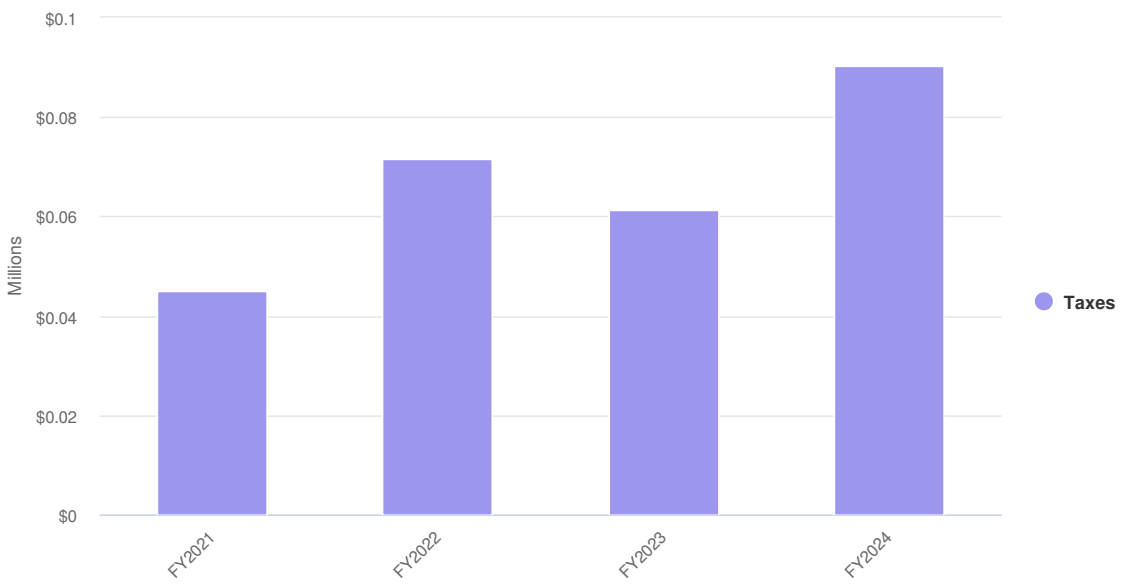
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Excise Tax Rental Motor Veh | 280-314400 | $44,966 | $71,691 | $61,261 | $90,252 | 47.3% |
| **Total Taxes:** | | **$44,966** | **$71,691** | **$61,261** | **$90,252** | **47.3%** |
| **Total Rental Motor Vehicle Tax Fund:** | | **$44,966** | **$71,691** | **$61,261** | **$90,252** | **47.3%** |

## Revenues by Source

### Projected 2024 Revenues by Source



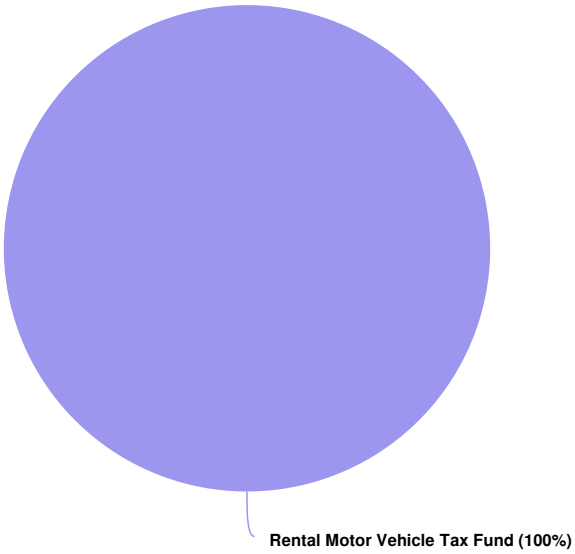
## Budgeted and Historical 2024 Revenues by Source



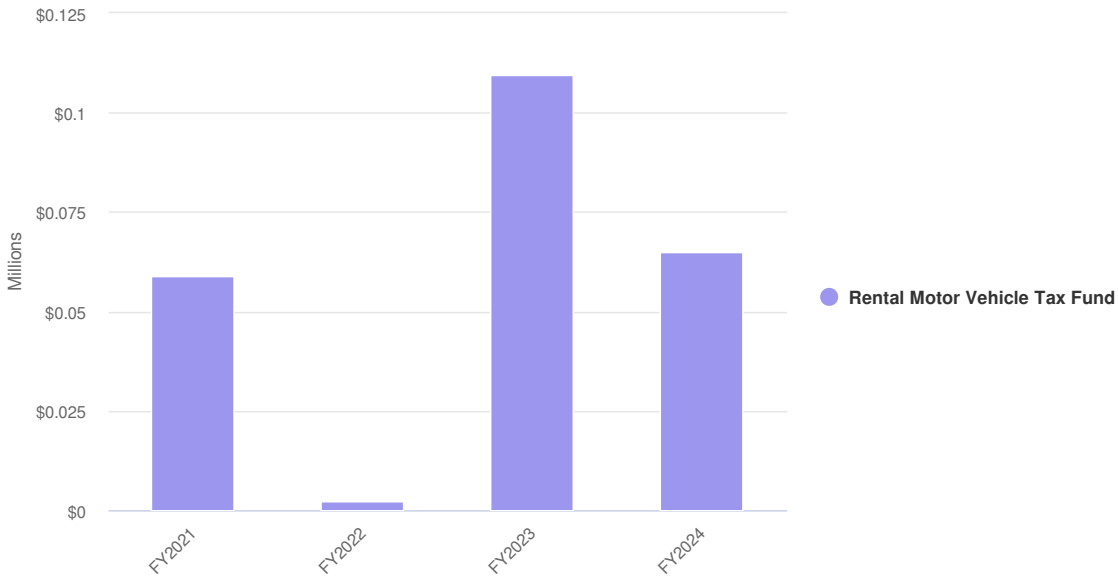

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Taxes** | | | | | | |
| Excise Tax Rental Motor Veh | 280-314400 | $44,966 | $71,691 | $61,261 | $90,252 | 47.3% |
| **Total Taxes:** | | **$44,966** | **$71,691** | **$61,261** | **$90,252** | **47.3%** |
| **Total Revenue Source:** | | **$44,966** | **$71,691** | **$61,261** | **$90,252** | **47.3%** |

# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund



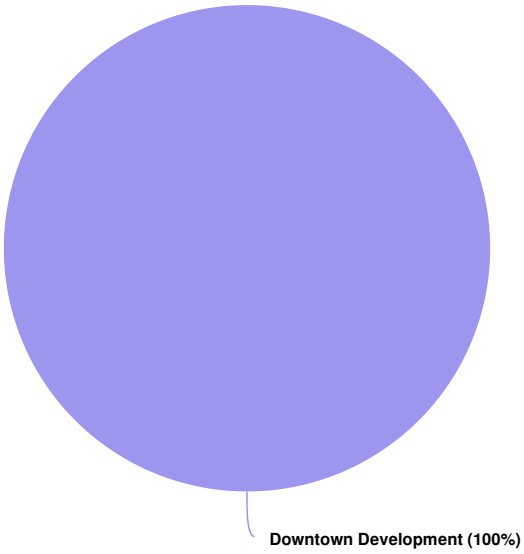

No budget was adopted for the signs and banners in the FY 2024, but an amended budget will be assigned due to maintenance of city limits signs and other signs.

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Rental Motor Vehicle Tax Fund | | | | | | |
| Supplies | | | | | | |

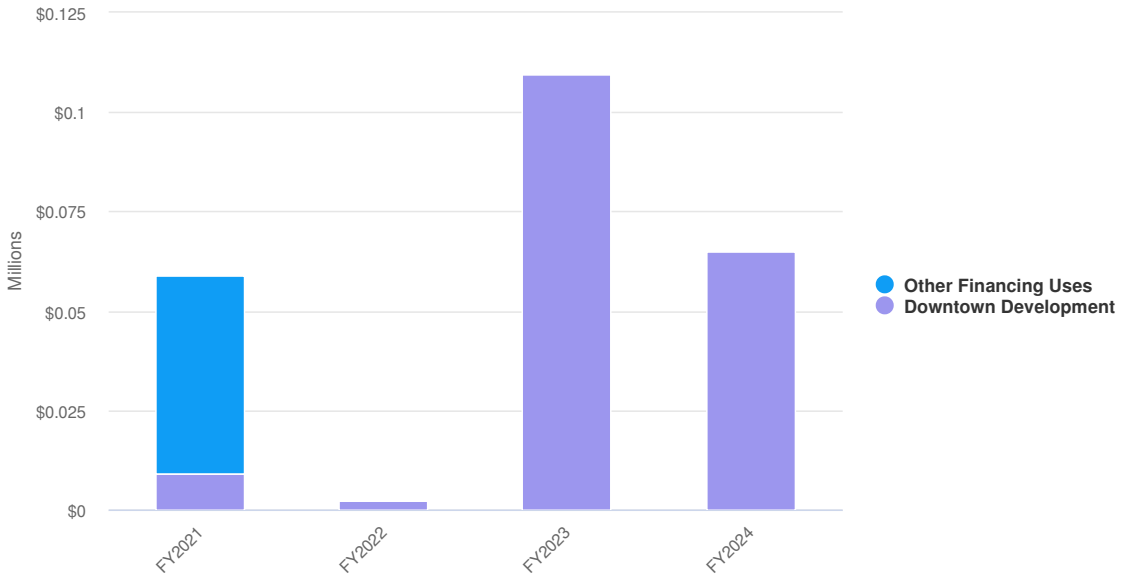
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Signs/Banners | 280.7550-531103 | $8,895 | $2,333 | $43,000 | $0 | -100% |
| Special Events | 280.7550-531800 | $0 | $0 | $66,600 | $65,000 | -2.4% |
| **Total Supplies:** | | **$8,895** | **$2,333** | **$109,600** | **$65,000** | **-40.7%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 700 DDA | 280.9000-611042 | $50,000 | $0 | $0 | $0 | 0% |
| **Total Other Financing Uses:** | | **$50,000** | **$0** | **$0** | **$0** | **0%** |
| **Total Rental Motor Vehicle Tax Fund:** | | **$58,895** | **$2,333** | **$109,600** | **$65,000** | **-40.7%** |

## Expenditures by Function

### Budgeted Expenditures by Function



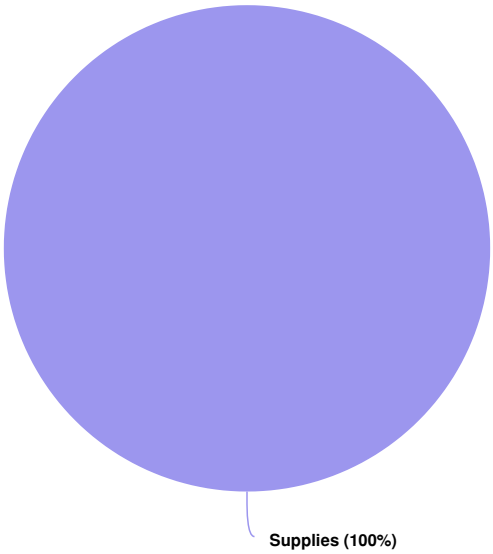
## Budgeted and Historical Expenditures by Function



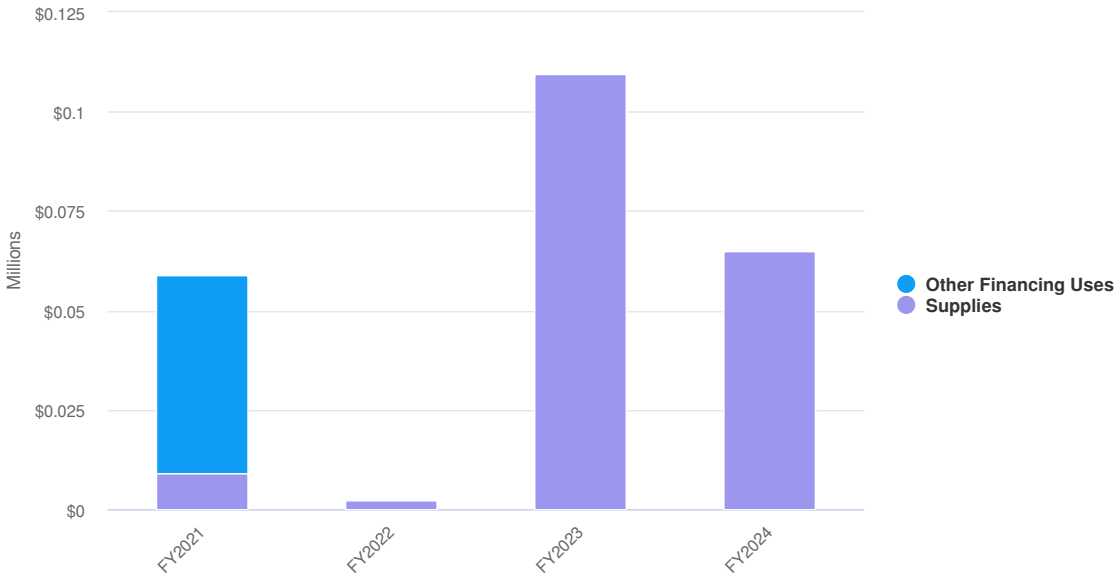

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Downtown Development | | $8,895 | $2,333 | $109,600 | $65,000 | -40.7% |
| Other Financing Uses | | $50,000 | $0 | $0 | $0 | 0% |
| **Total Expenditures:** | | **$58,895** | **$2,333** | **$109,600** | **$65,000** | **-40.7%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



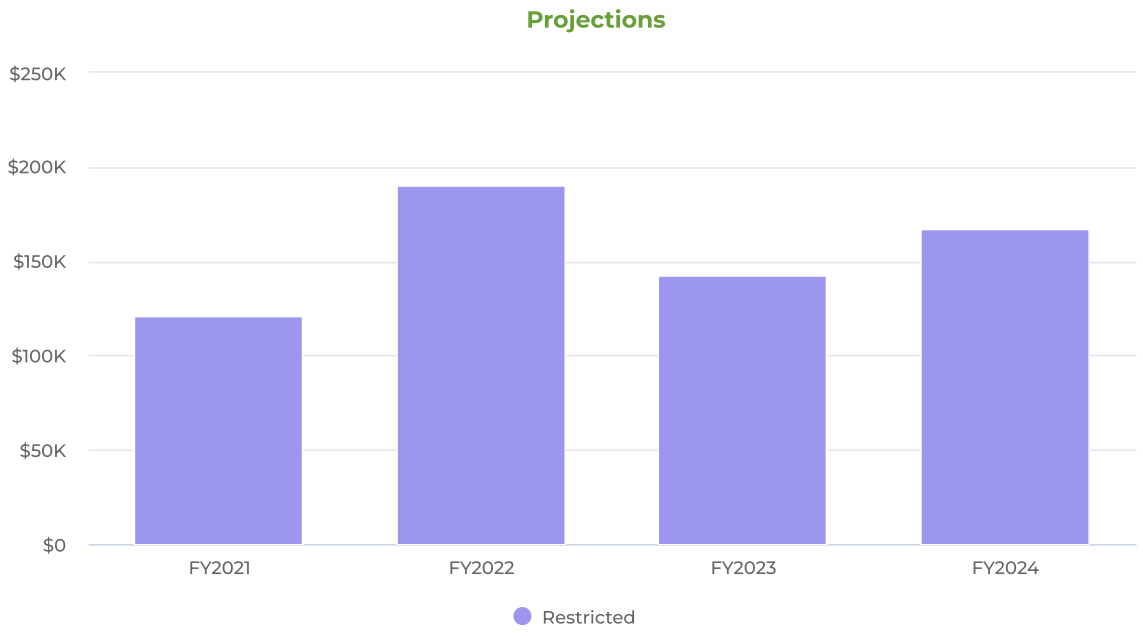

## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Supplies | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Downtown Development** | | | | | | |
| Signs/Banners | 280.7550-531103 | $8,895 | $2,333 | $43,000 | $0 | -100% |
| Special Events | 280.7550-531800 | $0 | $0 | $66,600 | $65,000 | -2.4% |
| **Total Downtown Development:** | | **$8,895** | **$2,333** | **$109,600** | **$65,000** | **-40.7%** |
| **Total Supplies:** | | **$8,895** | **$2,333** | **$109,600** | **$65,000** | **-40.7%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 700 DDA | 280.9000-611042 | $50,000 | $0 | $0 | $0 | 0% |
| **Total Other Financing Uses:** | | **$50,000** | **$0** | **$0** | **$0** | **0%** |
| **Total Other Financing Uses:** | | **$50,000** | **$0** | **$0** | **$0** | **0%** |
| **Total Expense Objects:** | | **$58,895** | **$2,333** | **$109,600** | **$65,000** | **-40.7%** |

## Fund Balance



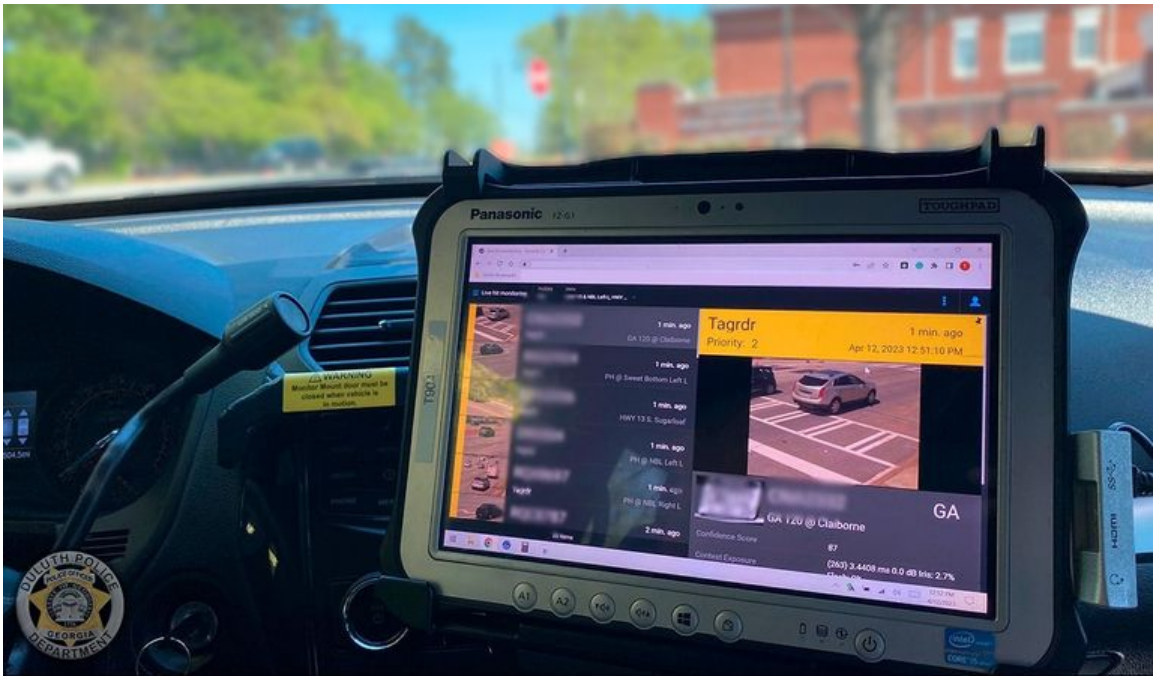

| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Restricted | $121,253 | $190,612 | $142,273 | $167,525 | 17.7% | $25,252 |
| **Total Fund Balance:** | **$121,253** | **$190,612** | **$142,273** | **$167,525** | **17.7%** | **$25,252** |

# Police Technology Fund

The Police Technology Fund is a government special revenue fund for financial resources committed for use for police technology.

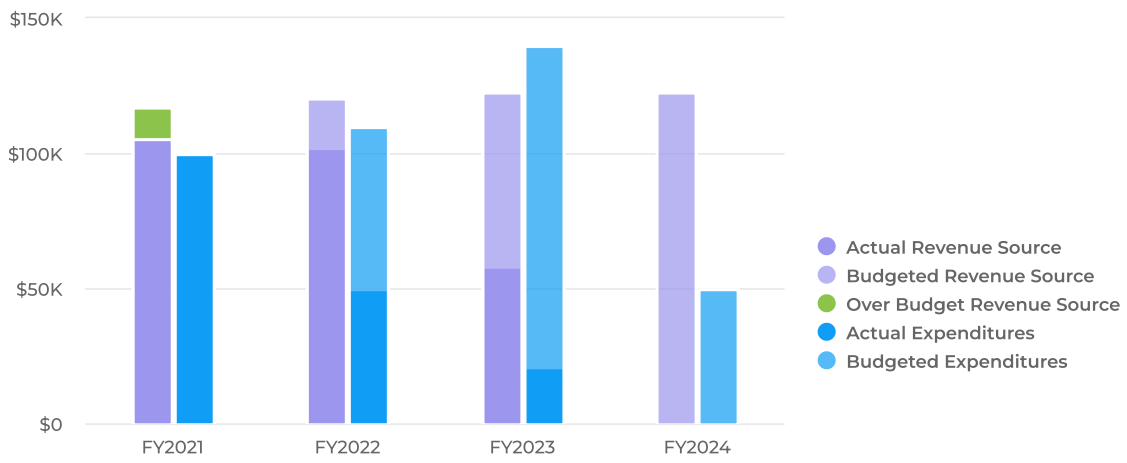
This fund revenue is derived from a fee assessed on all fines paid through the Duluth Municipal Court. FY24 budgeted expenditures of $50,000 will support various police equipment needs.

## Fund 281 - Police Technology Fund




## Summary

City of Duluth, GA is projecting $123K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 64.3% or $90K to $50K in FY2024.

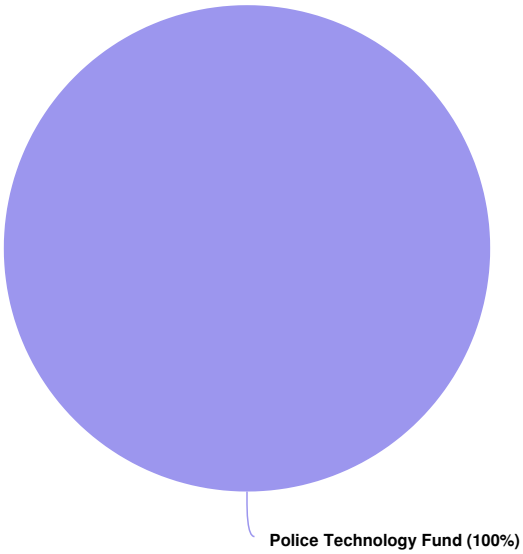



## Police Technology Fund Comprehensive Summary

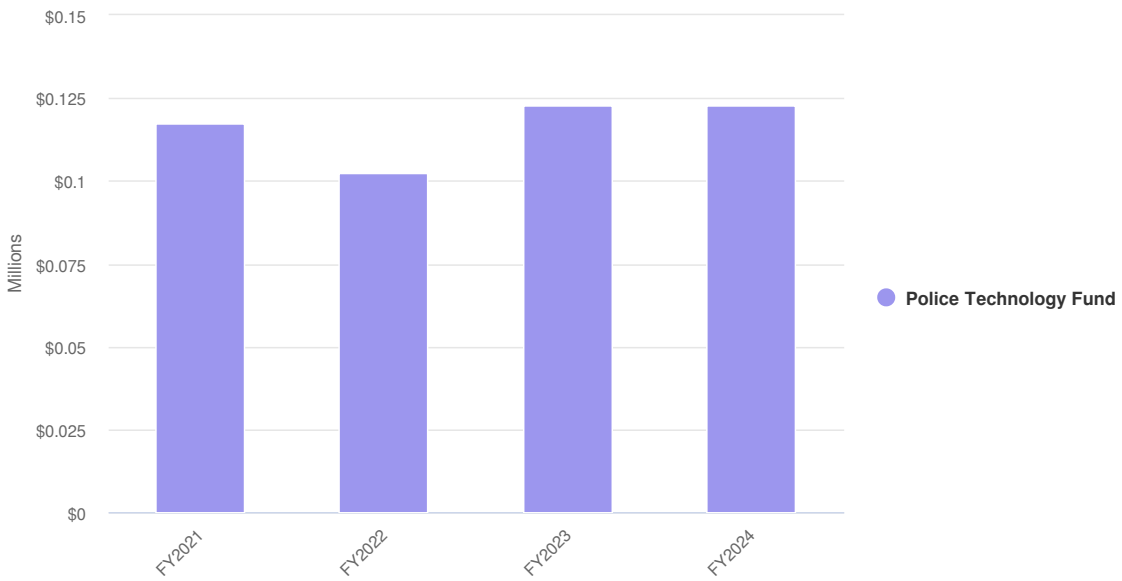
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **$28,061** | **$45,305** | **$97,561** | **$80,561** |
| **Revenues** | | | | | |
| Transfer from Fund 745 | 281-391276 | $117,244 | $102,256 | $123,000 | $123,000 |
| **Total Revenues:** | | **$117,244** | **$102,256** | **$123,000** | **$123,000** |
| | | | | | |
| **Expenditures** | | | | | |
| **Crime Control & Investigation** | | | | | |
| Technical Services | 281.3220-521300 | $0 | $50,000 | $30,000 | $50,000 |
| **Total Crime Control & Investigation:** | | **$0** | **$50,000** | **$30,000** | **$50,000** |
| | | | | | |
| **Other Financing Uses** | | | | | |
| Transfer to Fund 100 | 281.9000-611000 | $100,000 | $0 | $110,000 | $0 |
| **Total Other Financing Uses:** | | **$100,000** | **$0** | **$110,000** | **$0** |
| | | | | | |
| **Total Expenditures:** | | **$100,000** | **$50,000** | **$140,000** | **$50,000** |
| **Total Revenues Less Expenditures:** | | **$17,244** | **$52,256** | **-$17,000** | **$73,000** |
| **Ending Fund Balance:** | | **$45,305** | **$97,561** | **$80,561** | **$153,561** |

# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund

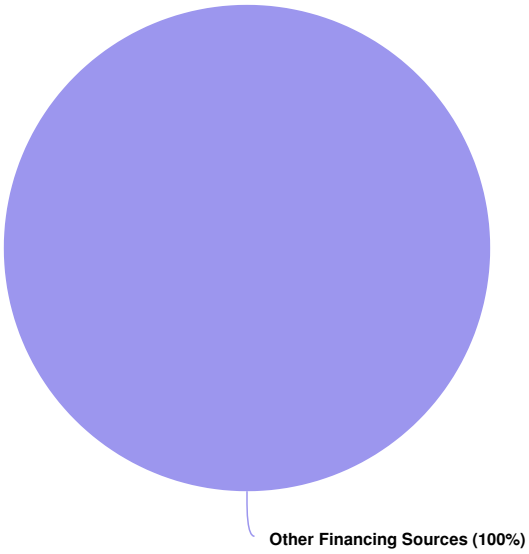



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Police Technology Fund** | | | | | | |
| **Other Financing Sources** | | | | | | |
| Transfer from Fund 745 | 281-391276 | $117,244 | $102,256 | $123,000 | $123,000 | 0% |

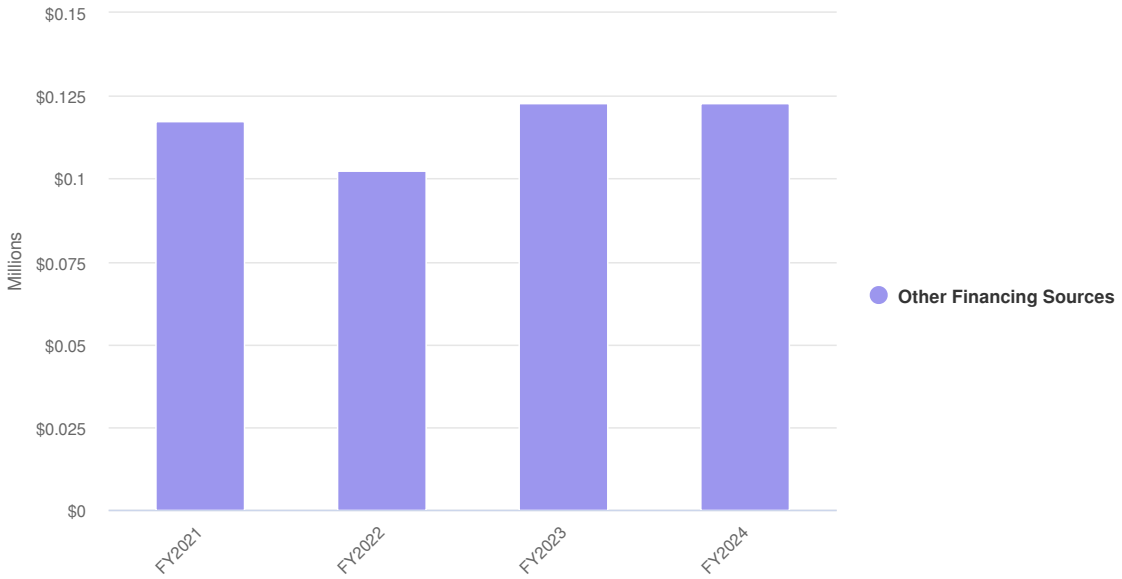
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Total Other Financing Sources: | | $117,244 | $102,256 | $123,000 | $123,000 | 0% |
| Total Police Technology Fund: | | $117,244 | $102,256 | $123,000 | $123,000 | 0% |

## Revenues by Source

### Projected 2024 Revenues by Source



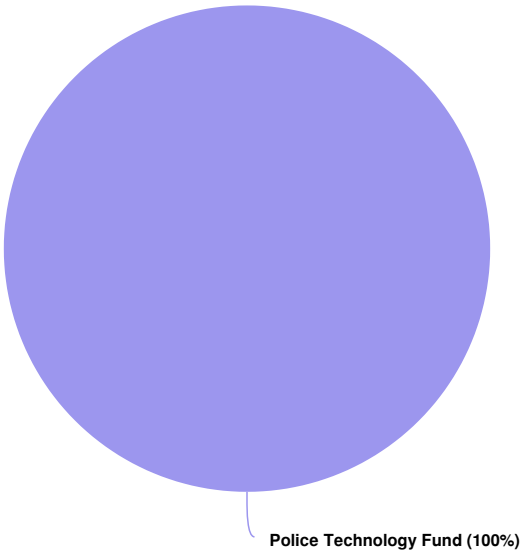

### Budgeted and Historical 2024 Revenues by Source



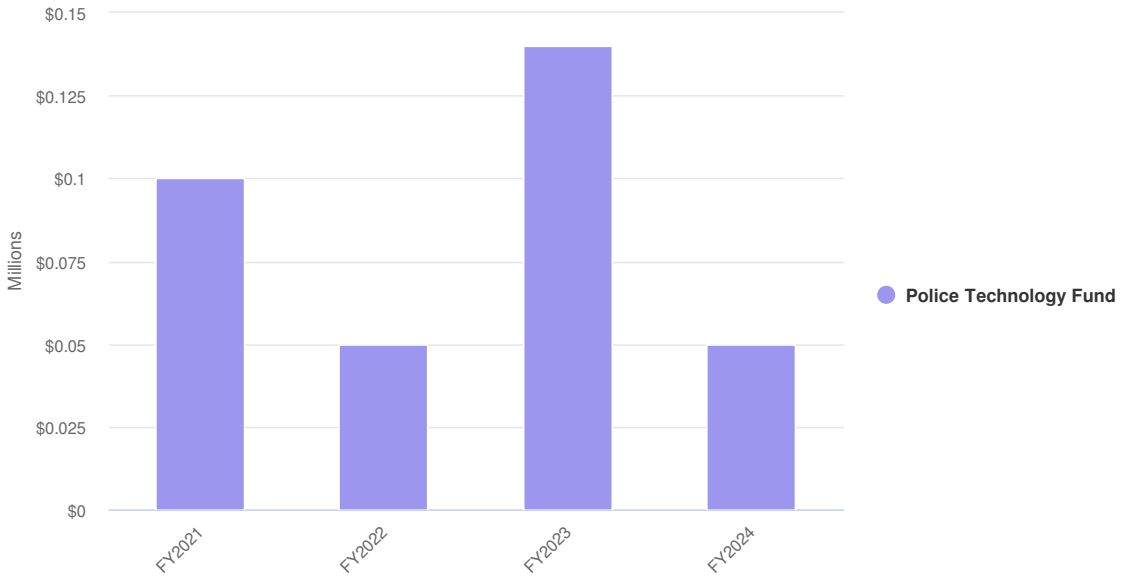
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Other Financing Sources** | | | | | | |
| Transfer from Fund 745 | 281-391276 | $117,244 | $102,256 | $123,000 | $123,000 | 0% |
| **Total Other Financing Sources:** | | **$117,244** | **$102,256** | **$123,000** | **$123,000** | **0%** |
| **Total Revenue Source:** | | **$117,244** | **$102,256** | **$123,000** | **$123,000** | **0%** |

## Expenditures by Fund

### 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund

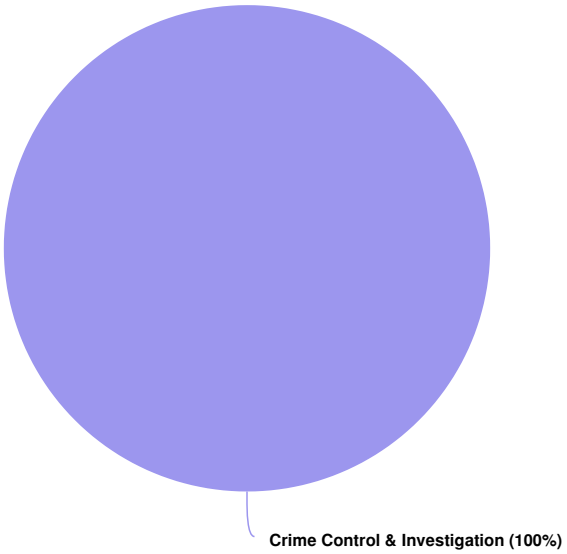



Technical services are budgeted to be increase 66.7% due to the new technical application for patrol officers.

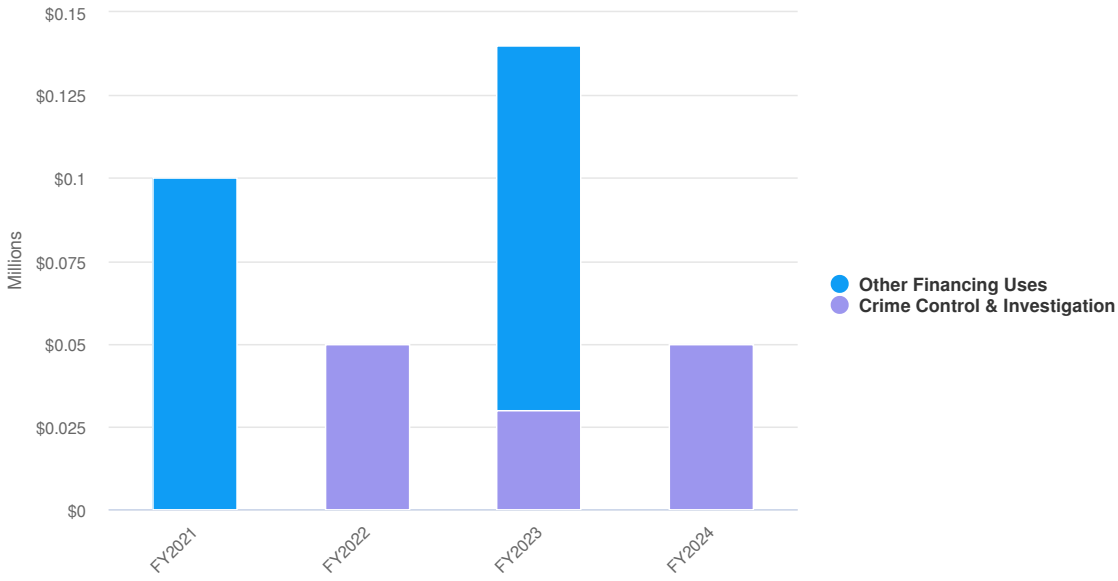
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Police Technology Fund** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Technical Services | 281.3220-521300 | $0 | $50,000 | $30,000 | $50,000 | 66.7% |
| **Total Purchased/ Contracted Services:** | | **$0** | **$50,000** | **$30,000** | **$50,000** | **66.7%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 100 | 281.9000-611000 | $100,000 | $0 | $110,000 | $0 | -100% |
| **Total Other Financing Uses:** | | **$100,000** | **$0** | **$110,000** | **$0** | **-100%** |
| **Total Police Technology Fund:** | | **$100,000** | **$50,000** | **$140,000** | **$50,000** | **-64.3%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

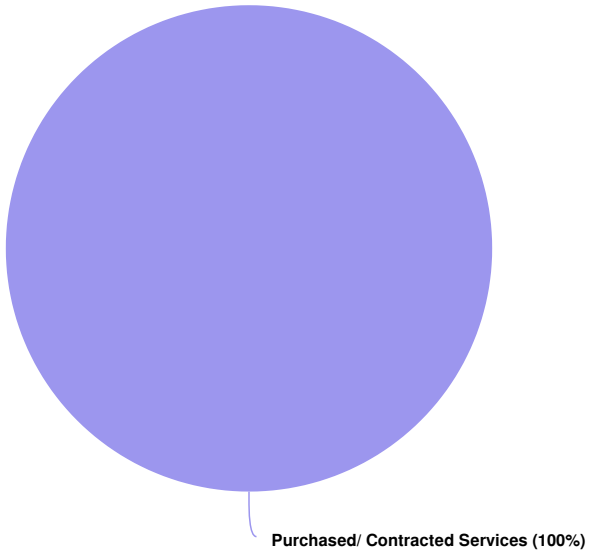



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Crime Control & Investigation | | | | | | |

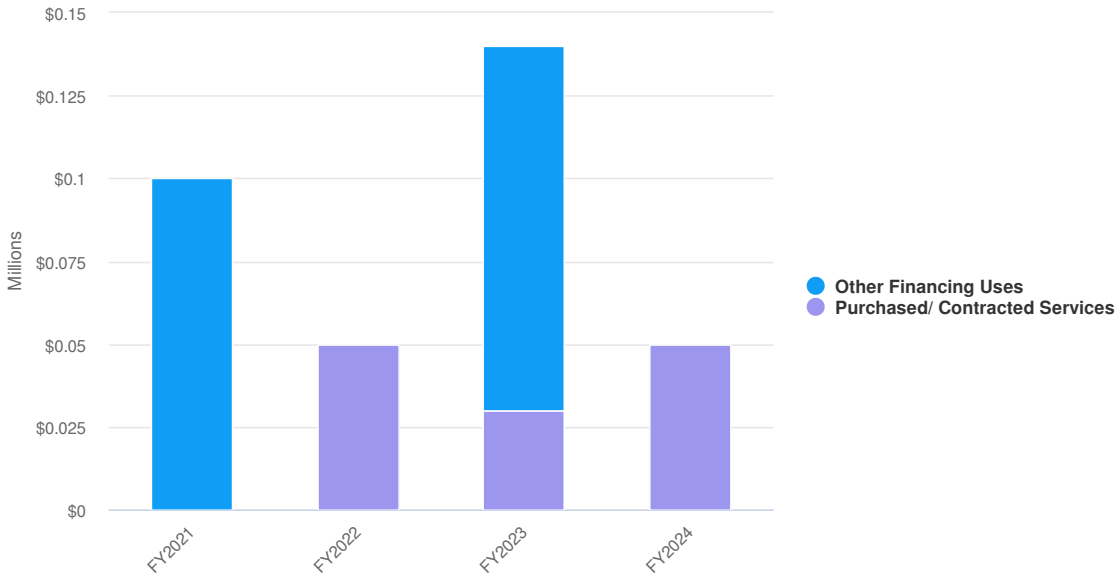
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Purchased/ Contracted Services** | | | | | | |
| Technical Services | 281.3220-521300 | $0 | $50,000 | $30,000 | $50,000 | 66.7% |
| **Total Purchased/ Contracted Services:** | | **$0** | **$50,000** | **$30,000** | **$50,000** | **66.7%** |
| **Total Crime Control & Investigation:** | | **$0** | **$50,000** | **$30,000** | **$50,000** | **66.7%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 100 | 281.9000-611000 | $100,000 | $0 | $110,000 | $0 | -100% |
| **Total Other Financing Uses:** | | **$100,000** | **$0** | **$110,000** | **$0** | **-100%** |
| **Total Other Financing Uses:** | | **$100,000** | **$0** | **$110,000** | **$0** | **-100%** |
| | | | | | | |
| **Total Expenditures:** | | **$100,000** | **$50,000** | **$140,000** | **$50,000** | **-64.3%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type

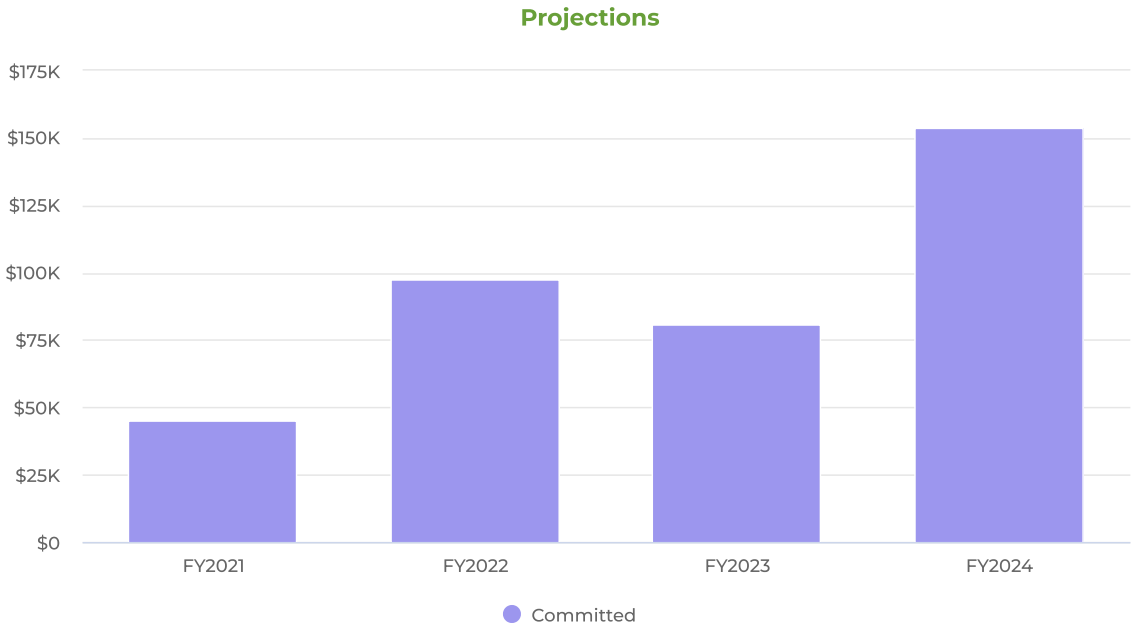


## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Crime Control & Investigation** | | | | | | |
| Technical Services | 281.3220-521300 | $0 | $50,000 | $30,000 | $50,000 | 66.7% |
| **Total Crime Control & Investigation:** | | **$0** | **$50,000** | **$30,000** | **$50,000** | **66.7%** |
| **Total Purchased/ Contracted Services:** | | **$0** | **$50,000** | **$30,000** | **$50,000** | **66.7%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 100 | 281.9000-611000 | $100,000 | $0 | $110,000 | $0 | -100% |
| **Total Other Financing Uses:** | | **$100,000** | **$0** | **$110,000** | **$0** | **-100%** |
| | | | | | | |
| **Total Other Financing Uses:** | | **$100,000** | **$0** | **$110,000** | **$0** | **-100%** |
| **Total Expense Objects:** | | **$100,000** | **$50,000** | **$140,000** | **$50,000** | **-64.3%** |

# Fund Balance




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Committed | $45,305 | $97,561 | $80,561 | $153,561 | 90.6% | $73,000 |
| **Total Fund Balance:** | **$45,305** | **$97,561** | **$80,561** | **$153,561** | **90.6%** | **$73,000** |

# COPS Fundraiser/Donations

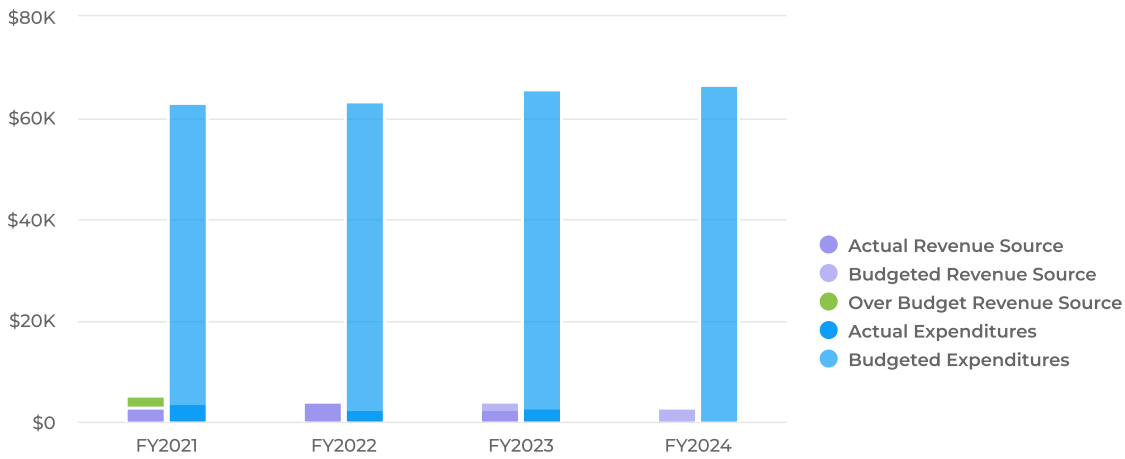
The COPS Fundraiser/Donations fund accounts for the financial resources related to the fundraisers and donations are restricted for various community policing program.

## Fund 581 - COPS Fundaraiser/Donations Fund



## Summary

City of Duluth, GA is projecting $3.1K of revenue in FY2024, which represents a 26.2% decrease over the prior year. Budgeted expenditures are projected to increase by 1.5% or $955 to $66.6K in FY2024.

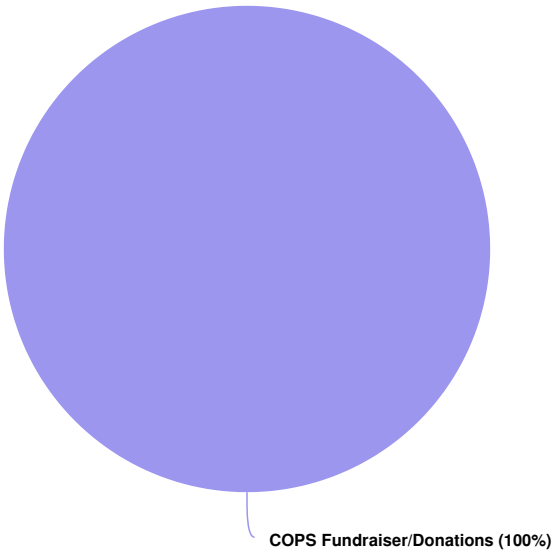



## COPS Fundraiser/Donations Comprehensive Summary

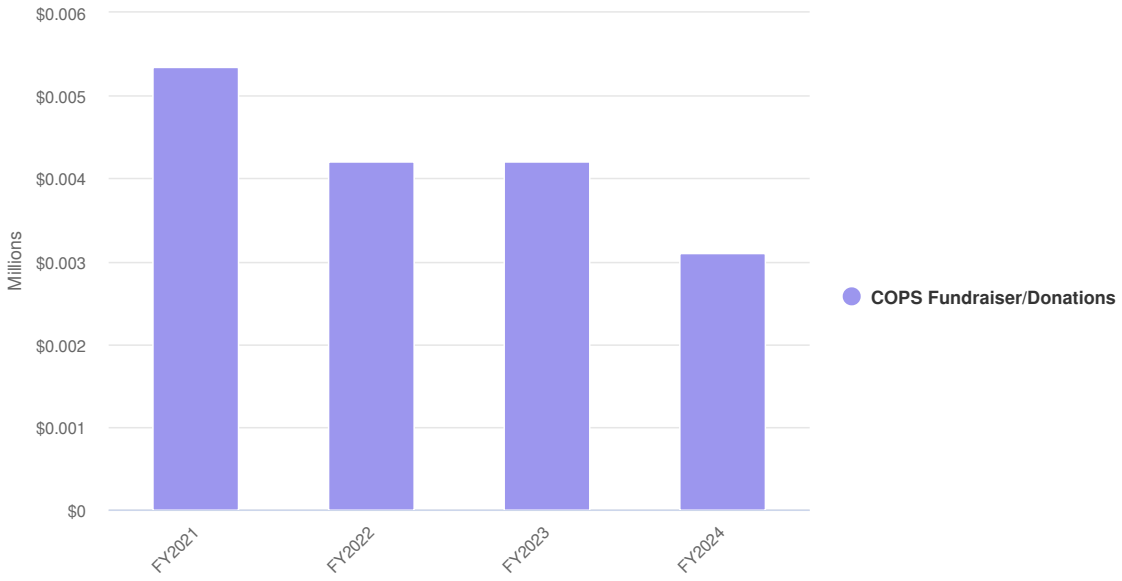
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **$61,795** | **$63,262** | **$64,937** | **$3,492** |
| **Revenues** | | | | | |
| **Contributions and Donations** | | | | | |
| Donations | 581-371005 | $5,354 | $4,200 | $4,200 | $3,100 |
| **Total Contributions and Donations:** | | **$5,354** | **$4,200** | **$4,200** | **$3,100** |
| **Total Revenues:** | | **$5,354** | **$4,200** | **$4,200** | **$3,100** |
| | | | | | |
| **Expenditures** | | | | | |
| **Supplies** | | | | | |
| **Police Administration** | | | | | |
| Supplies | 581.3210-531104 | $3,887 | $2,525 | $3,000 | $3,450 |
| Police Equipment | 581.3210-531603 | $0 | $0 | $59,645 | $63,150 |
| **Total Police Administration:** | | **$3,887** | **$2,525** | **$62,645** | **$66,600** |
| | | | | | |
| **Youth Investigation & Control** | | | | | |
| Supplies | 581.3225-531104 | $0 | $0 | $3,000 | $0 |
| **Total Youth Investigation & Control:** | | **$0** | **$0** | **$3,000** | **$0** |
| **Total Supplies:** | | **$3,887** | **$2,525** | **$65,645** | **$66,600** |
| **Total Expenditures:** | | **$3,887** | **$2,525** | **$65,645** | **$66,600** |
| **Total Revenues Less Expenditures:** | | **$1,467** | **$1,675** | **-$61,445** | **-$63,500** |
| **Ending Fund Balance:** | | **$63,262** | **$64,937** | **$3,492** | **-$60,008** |

## Revenue by Fund

### 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund

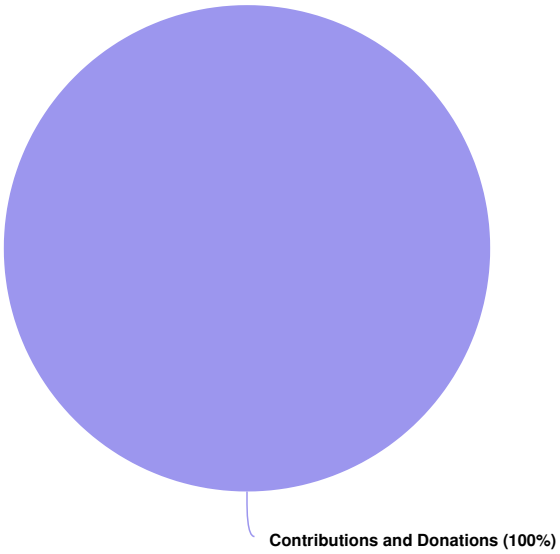



Budgeted donation revenue IS REDUCED BY 26.2% in FY 2024 budget based on the current revenue trend.

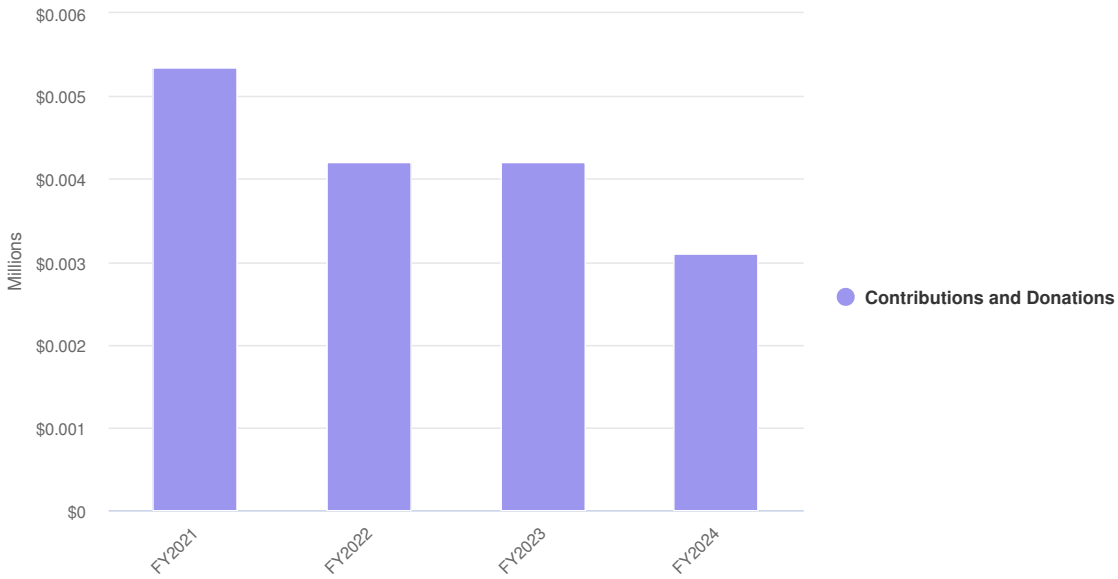
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **COPS Fundraiser/Donations** | | | | | | |
| **Contributions and Donations** | | | | | | |
| Donations | 581-371005 | $5,354 | $4,200 | $4,200 | $3,100 | -26.2% |
| **Total Contributions and Donations:** | | **$5,354** | **$4,200** | **$4,200** | **$3,100** | **-26.2%** |
| **Total COPS Fundraiser/Donations:** | | **$5,354** | **$4,200** | **$4,200** | **$3,100** | **-26.2%** |

# Revenues by Source

## Projected 2024 Revenues by Source




## Budgeted and Historical 2024 Revenues by Source

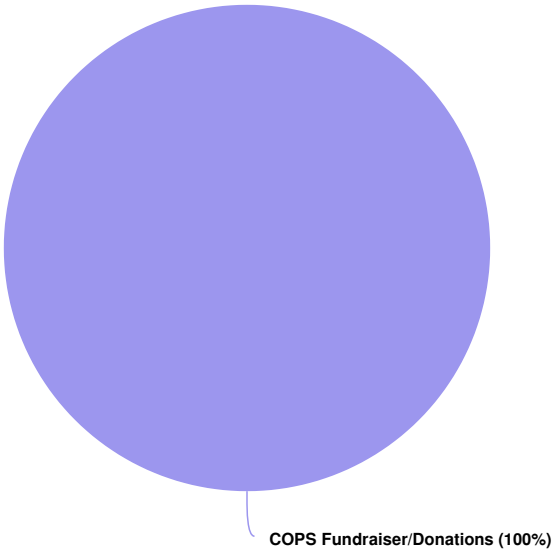



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Contributions and Donations** | | | | | | |
| Donations | 581-371005 | $5,354 | $4,200 | $4,200 | $3,100 | -26.2% |

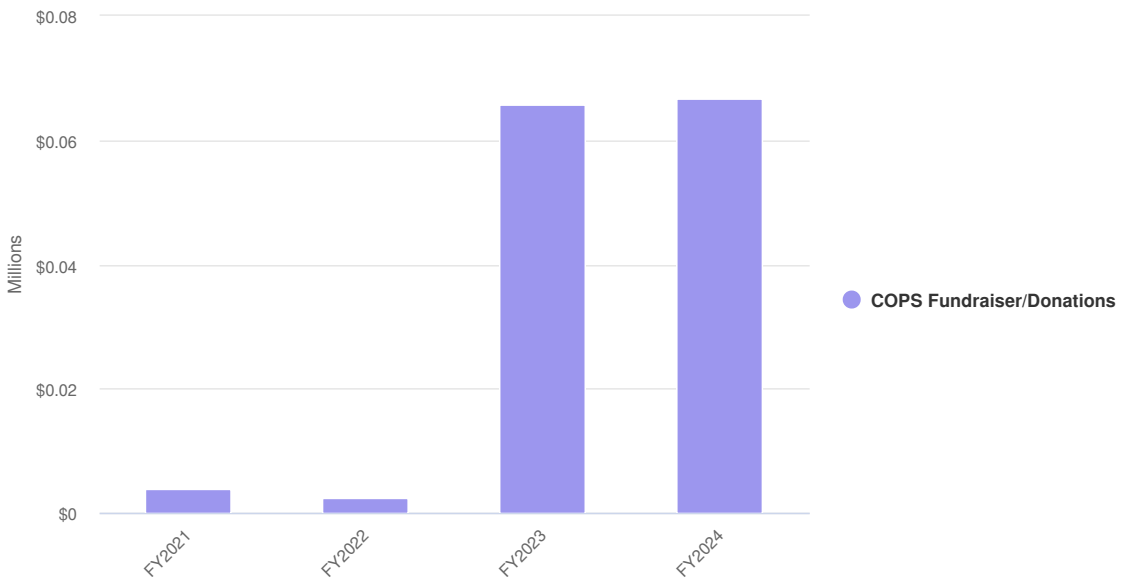
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Total Contributions and Donations: | | $5,354 | $4,200 | $4,200 | $3,100 | -26.2% |
| Total Revenue Source: | | $5,354 | $4,200 | $4,200 | $3,100 | -26.2% |

# Expenditures by Fund

## 2024 Expenditures by Fund



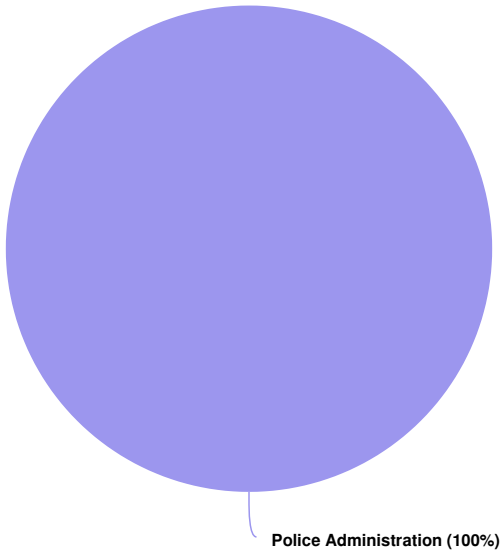

## Budgeted and Historical 2024 Expenditures by Fund



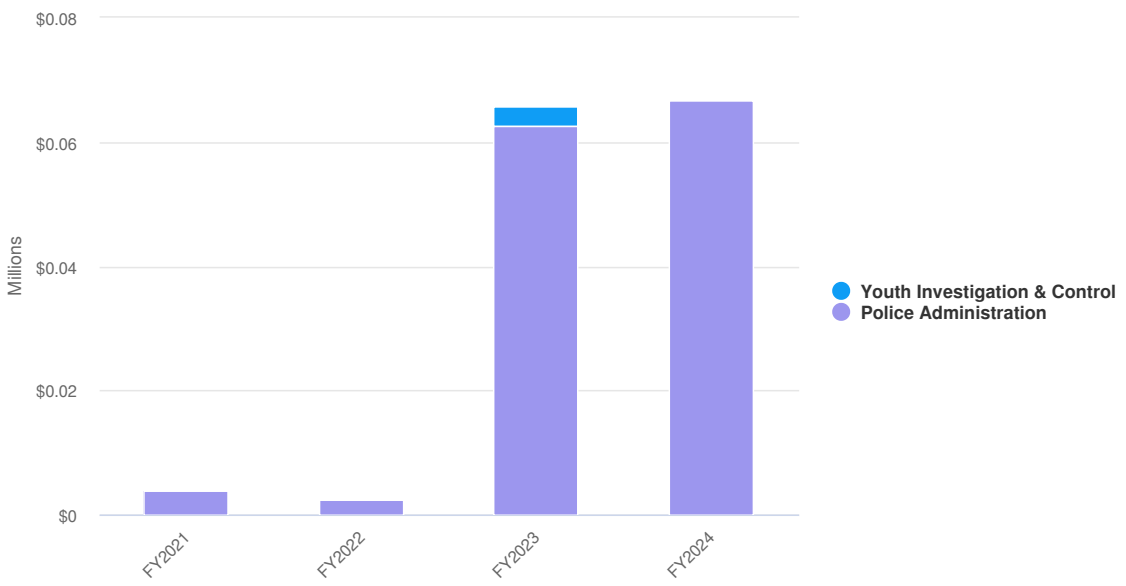
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **COPS Fundraiser/Donations** | | | | | | |
| **Supplies** | | | | | | |
| Supplies | 581.3210-531104 | $3,887 | $2,525 | $3,000 | $3,450 | 15% |
| Police Equipment | 581.3210-531603 | $0 | $0 | $59,645 | $63,150 | 5.9% |
| Supplies | 581.3225-531104 | $0 | $0 | $3,000 | $0 | -100% |
| **Total Supplies:** | | **$3,887** | **$2,525** | **$65,645** | **$66,600** | **1.5%** |
| **Total COPS Fundraiser/Donations:** | | **$3,887** | **$2,525** | **$65,645** | **$66,600** | **1.5%** |

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

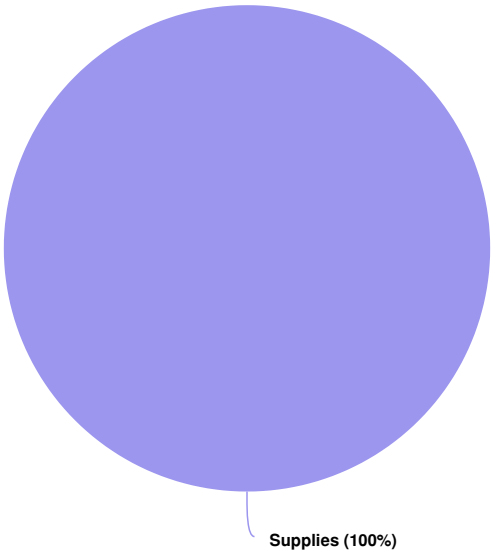



No supply expenditure for Youth Investigation & Control division is budgeted in FY 2024 based on recent years trends.

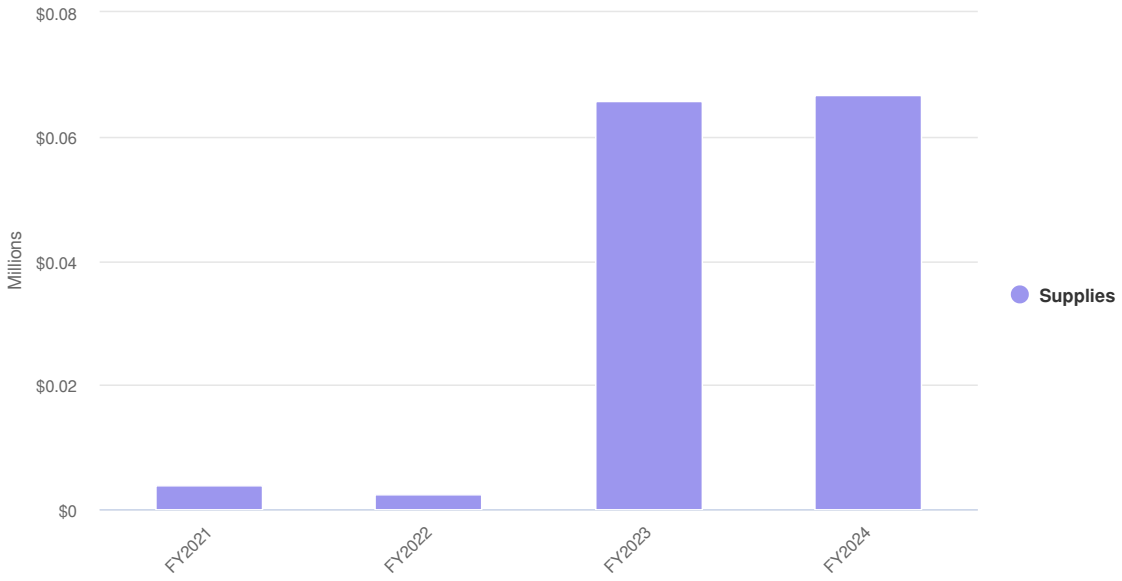
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| **Police Administration** | | | | | | |
| **Supplies** | | | | | | |
| Supplies | 581.3210-531104 | $3,887 | $2,525 | $3,000 | $3,450 | 15% |
| Police Equipment | 581.3210-531603 | $0 | $0 | $59,645 | $63,150 | 5.9% |
| **Total Supplies:** | | **$3,887** | **$2,525** | **$62,645** | **$66,600** | **6.3%** |
| **Total Police Administration:** | | **$3,887** | **$2,525** | **$62,645** | **$66,600** | **6.3%** |
| | | | | | | |
| **Youth Investigation & Control** | | | | | | |
| **Supplies** | | | | | | |
| Supplies | 581.3225-531104 | $0 | $0 | $3,000 | $0 | -100% |
| **Total Supplies:** | | **$0** | **$0** | **$3,000** | **$0** | **-100%** |
| **Total Youth Investigation & Control:** | | **$0** | **$0** | **$3,000** | **$0** | **-100%** |
| **Total Expenditures:** | | **$3,887** | **$2,525** | **$65,645** | **$66,600** | **1.5%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



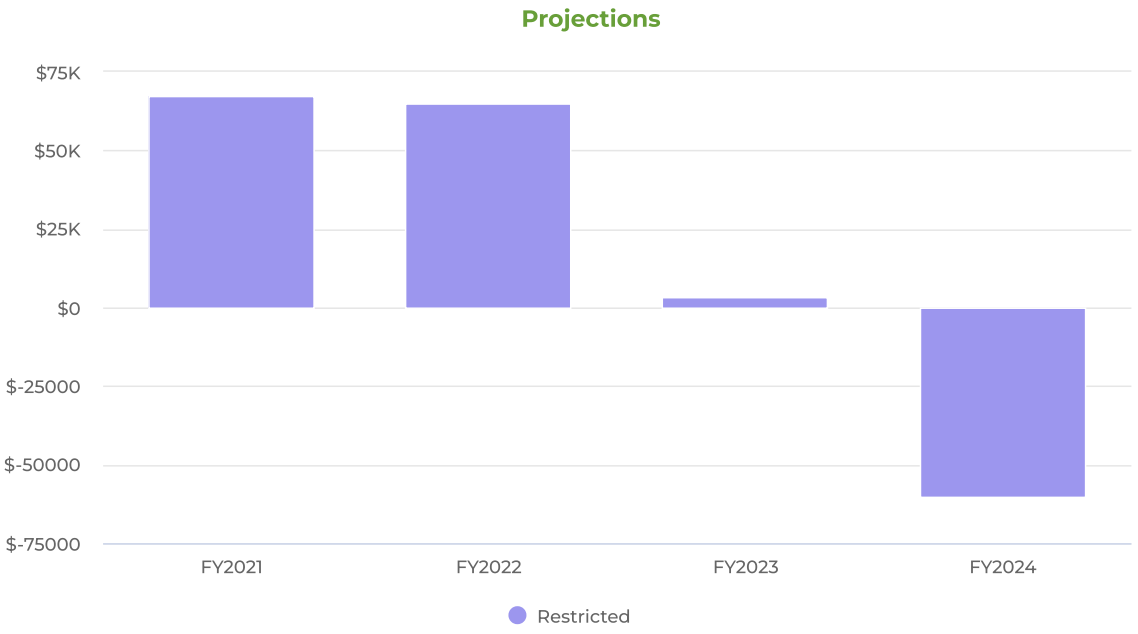

## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Supplies | | $3,887 | $2,525 | $65,645 | $66,600 | 1.5% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Expense Objects:** | | **$3,887** | **$2,525** | **$65,645** | **$66,600** | **1.5%** |

## Fund Balance




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Restricted | $67,149 | $64,937 | $3,492 | $-60,008 | % | $-63,500 |
| **Total Fund Balance:** | **$67,149** | **$64,937** | **$3,492** | **$-60,008** | **%** | **$-63,500** |

# Stormwater Utility

The Stormwater Fund is an enterprise fund for the stormwater activities of the City, funded wiht a charge to citizens for this service. 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 July 11, 2022, City Council approved a change to the Stormwater Utility Fee rates. The new annual rate is $75/ERU with the Equivalent Residential Unit remaining at 2,997 square feet of impervious surface area.

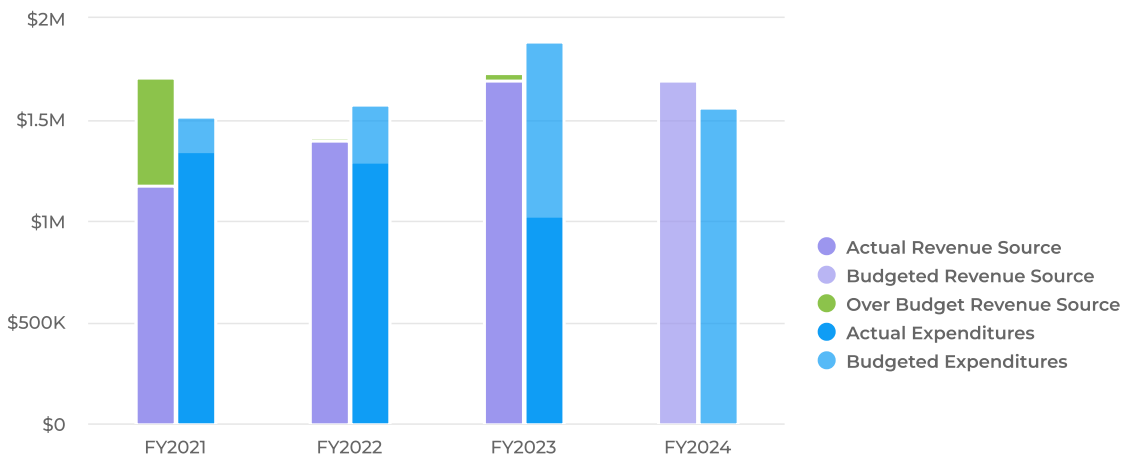
The FY24 budgeted revenue for this fund is $1,698,600, which represents a slight decrease of $25 from the FY23 amended revenues of $1,698,625. The FY24 budgeted expenditures for this fund are $1,561,280 compared to FY23 amended expenditures of $1,891,911. This decrease of $330,631 is due to a mid-year budget adjustment to carryforward prior year reserves of $360,917 into the FY 23 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 fund balance equal to or greater than 25% of the budgeted revenues. Council approved in August 2024 a one-time transfer of $1,500,000 from the General Fund to Stormwater Utility Fund to provide the fund with the needed resources to deal with a growing list of repair projects.

## Fund 506 Stormwater



## Summary

City of Duluth, GA is projecting $1.7M of revenue in FY2024, which represents a 0% decrease over the prior year. Budgeted expenditures are projected to decrease by 17.5% or $330.63K to $1.56M in FY2024.




## Stormwater Utility Comprehensive Summary

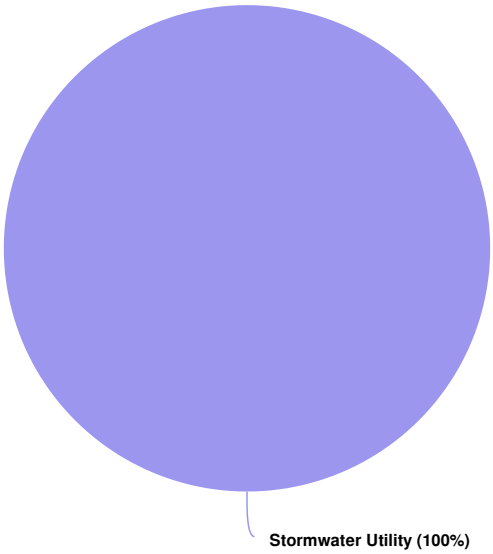
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **$1,212,164** | **$1,575,727** | **$1,697,803** | **$1,504,517** |
| **Revenues** | | | | | |
| **Taxes** | | | | | |
| Interest on Delinquent Taxes/Fees | 506-319100 | $2,716 | $2,434 | $2,100 | $2,100 |
| Tax/Fee Penalty | 506-319101 | $9,180 | $7,339 | $6,500 | $6,500 |
| **Total Taxes:** | | **$11,896** | **$9,772** | **$8,600** | **$8,600** |
| | | | | | |
| **Charges for Services** | | | | | |
| Stormwater Utility Charges - 2023 | 506-344261 | -$50 | $0 | $0 | $1,690,000 |
| Stormwater Utility Charges - 2012 | 506-344262 | -$50 | $0 | $0 | $0 |
| Stormwater Utility Charges - 2013 | 506-344263 | -$50 | $0 | $0 | $0 |
| Stormwater Utility Charges - 2014 | 506-344264 | -$50 | $0 | $0 | $0 |
| Stormwater Utility Charges 2015 | 506-344265 | -$50 | $0 | $0 | $0 |
| Stormwater Utility Charges 2016 | 506-344266 | -$95 | $0 | $0 | $0 |
| Stormwater Utility Charges 2017 | 506-344267 | -$107 | $0 | $0 | $0 |
| Stormwater Utility Charges 2018 | 506-344268 | -$113 | -$36 | $0 | $0 |
| Stormwater Utility Charges 2019 | 506-344269 | -$1,584 | -$62 | $0 | $0 |
| Stormwater Utility Charges 2020 | 506-344270 | $1,404,967 | -$93 | $0 | $0 |
| Stormwater Utility Charge 2021 | 506-344271 | $0 | $1,403,333 | $0 | $0 |
| Stormwater Utility Charge 2022 | 506-344272 | $0 | $0 | $1,690,000 | $0 |
| **Total Charges for Services:** | | **$1,402,819** | **$1,403,142** | **$1,690,000** | **$1,690,000** |
| | | | | | |
| **Miscellaneous** | | | | | |
| Miscellaneous Revenue | 506-389000 | $0 | $3,532 | $0 | $0 |
| 401A Employee Forfeitures | 506-389065 | $0 | $1,781 | $25 | $0 |
| **Total Miscellaneous:** | | **$0** | **$5,313** | **$25** | **$0** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| | | | | | |
| **Other Financing Sources** | | | | | |
| Capital Contributions | 506-393800 | $294,098 | $0 | $0 | $0 |
| **Total Other Financing Sources:** | | **$294,098** | **$0** | **$0** | **$0** |
| **Total Revenues:** | | **$1,708,813** | **$1,418,227** | **$1,698,625** | **$1,698,600** |
| | | | | | |
| **Expenditures** | | | | | |
| **Personal Services and Benefits** | | | | | |
| **Stormwater Collection & Disposal** | | | | | |
| Salaries & Wages | 506.4320-511000 | $156,098 | $123,529 | $169,309 | $174,912 |
| Overtime | 506.4320-511300 | $1,385 | $462 | $1,757 | $1,650 |
| Group Insurance | 506.4320-512100 | $50,595 | $47,336 | $77,244 | $63,978 |
| FICA Tax | 506.4320-512200 | $11,391 | $8,962 | $13,087 | $13,507 |
| Retirement Contrib/Pension | 506.4320-512400 | $14,698 | $11,521 | $15,963 | $16,250 |
| **Total Stormwater Collection & Disposal:** | | **$234,167** | **$191,810** | **$277,360** | **$270,297** |
| **Total Personal Services and Benefits:** | | **$234,167** | **$191,810** | **$277,360** | **$270,297** |
| | | | | | |
| **Purchased/ Contracted Services** | | | | | |
| **Stormwater Collection & Disposal** | | | | | |
| Professional Services | 506.4320-521200 | $124,403 | $119,686 | $142,440 | $142,440 |
| Technical Services | 506.4320-521300 | $57,585 | $73,885 | $66,000 | $66,000 |
| Vehicle Repairs/Maintenance | 506.4320-522202 | $927 | $18 | $1,000 | $1,000 |
| Repairs & Maint - Drainage | 506.4320-522209 | $890,760 | $786,822 | $1,265,917 | $935,000 |
| Cell Phones | 506.4320-523203 | $1,047 | $1,049 | $1,048 | $1,047 |
| Certification/ Educ/Training | 506.4320-523700 | $2,673 | $5,126 | $5,250 | $5,250 |
| **Total Stormwater Collection & Disposal:** | | **$1,077,395** | **$986,586** | **$1,481,655** | **$1,150,737** |
| **Total Purchased/ Contracted Services:** | | **$1,077,395** | **$986,586** | **$1,481,655** | **$1,150,737** |
| | | | | | |
| **Supplies** | | | | | |
| **Stormwater Collection & Disposal** | | | | | |
| Office Supplies | 506.4320-531100 | $1,366 | $998 | $1,500 | $1,500 |
| Supplies | 506.4320-531104 | $3,397 | $3,398 | $10,000 | $10,000 |
| Fuel & Oil | 506.4320-531270 | $550 | $897 | $2,496 | $1,456 |
| Emp/Council & Comm. Relations | 506.4320-531703 | $0 | $129 | $0 | $0 |
| Uniforms | 506.4320-531706 | $1,546 | $2,589 | $2,400 | $2,050 |

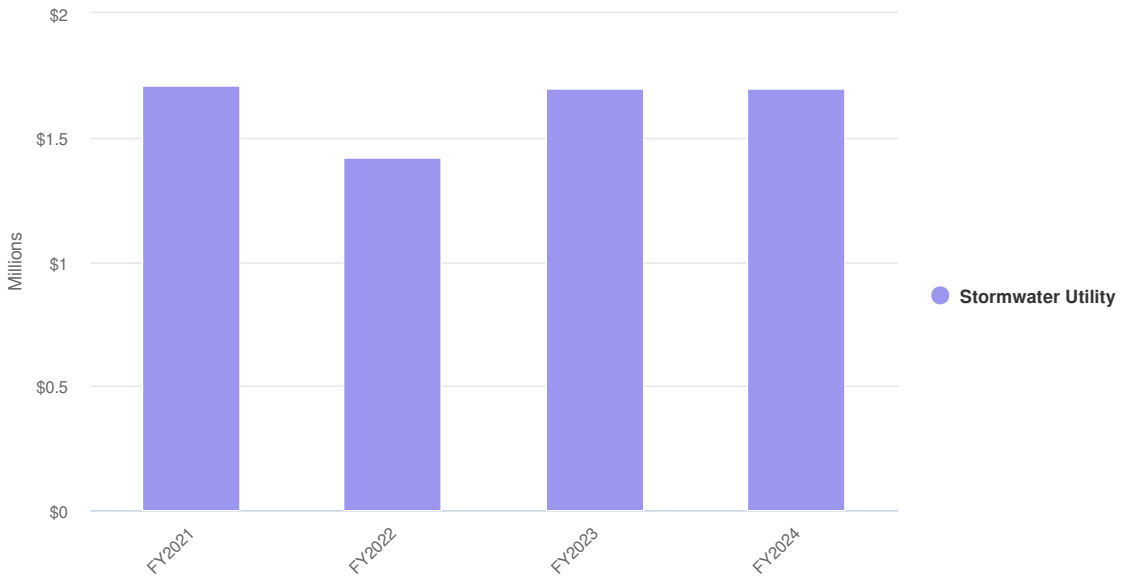
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Total Stormwater Collection & Disposal:** | | **$6,860** | **$8,011** | **$16,396** | **$15,006** |
| **Total Supplies:** | | **$6,860** | **$8,011** | **$16,396** | **$15,006** |
| | | | | | |
| **Capital Outlays** | | | | | |
| **Stormwater Collection & Disposal** | | | | | |
| Site Improvements | 506.4320-541200 | $26,214 | $109,743 | $109,000 | $109,000 |
| Vehicles | 506.4320-542200 | $0 | $0 | $500 | $500 |
| Computers | 506.4320-542400 | $0 | $0 | $2,000 | $3,500 |
| **Total Stormwater Collection & Disposal:** | | **$26,214** | **$109,743** | **$111,500** | **$113,000** |
| **Total Capital Outlays:** | | **$26,214** | **$109,743** | **$111,500** | **$113,000** |
| | | | | | |
| **Interfund/ Interdepartmental Charges** | | | | | |
| **Stormwater Collection & Disposal** | | | | | |
| Claims - Stormwater | 506.4320-552513 | $613 | $0 | $5,000 | $5,000 |
| **Total Stormwater Collection & Disposal:** | | **$613** | **$0** | **$5,000** | **$5,000** |
| **Total Interfund/ Interdepartmental Charges:** | | **$613** | **$0** | **$5,000** | **$5,000** |
| | | | | | |
| **Other Costs** | | | | | |
| **Stormwater Collection & Disposal** | | | | | |
| Bad Debts | 506.4320-574000 | $0 | $0 | $0 | $7,240 |
| **Total Stormwater Collection & Disposal:** | | **$0** | **$0** | **$0** | **$7,240** |
| **Total Other Costs:** | | **$0** | **$0** | **$0** | **$7,240** |
| **Total Expenditures:** | | **$1,345,250** | **$1,296,150** | **$1,891,911** | **$1,561,280** |
| **Total Revenues Less Expenditures:** | | **$363,563** | **$122,076** | **-$193,286** | **$137,320** |
| **Ending Fund Balance:** | | **$1,575,727** | **$1,697,803** | **$1,504,517** | **$1,641,837** |

# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund

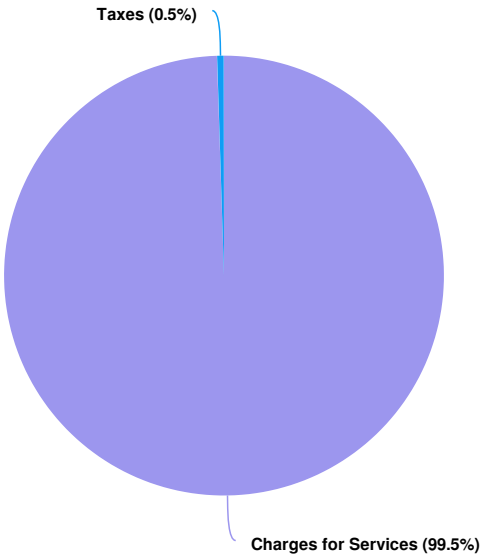



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Stormwater Utility** | | | | | | |
| **Taxes** | | | | | | |
| Interest on Delinquent Taxes/Fees | 506-319100 | $2,716 | $2,434 | $2,100 | $2,100 | 0% |

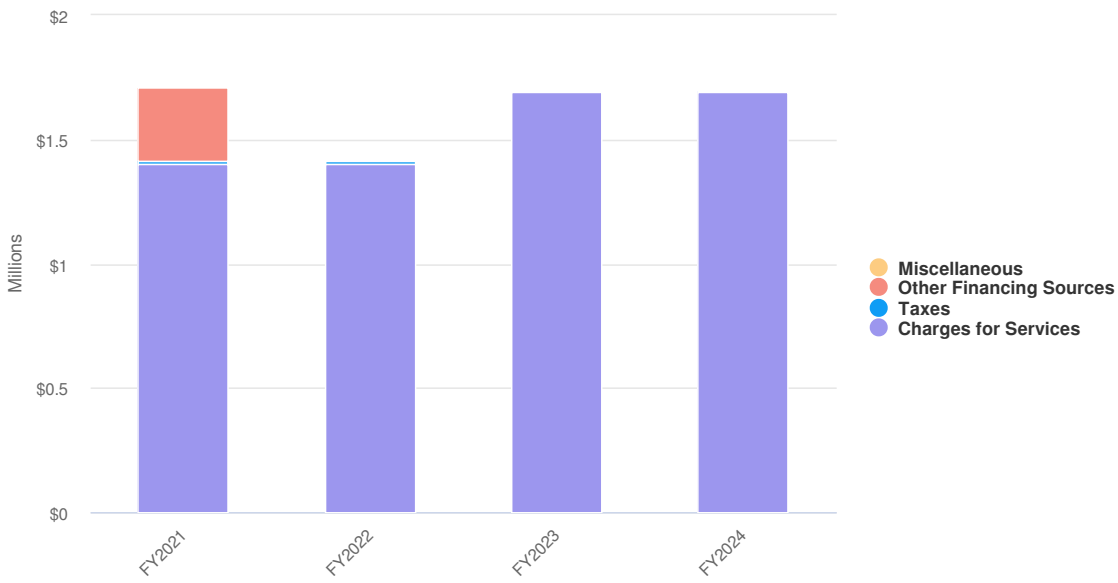
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Tax/Fee Penalty | 506-319101 | $9,180 | $7,339 | $6,500 | $6,500 | 0% |
| **Total Taxes:** | | **$11,896** | **$9,772** | **$8,600** | **$8,600** | **0%** |
| | | | | | | |
| **Charges for Services** | | | | | | |
| Stormwater Utility Charges - 2023 | 506-344261 | -$50 | $0 | $0 | $1,690,000 | N/A |
| Stormwater Utility Charges - 2012 | 506-344262 | -$50 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges - 2013 | 506-344263 | -$50 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges - 2014 | 506-344264 | -$50 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges 2015 | 506-344265 | -$50 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges 2016 | 506-344266 | -$95 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges 2017 | 506-344267 | -$107 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges 2018 | 506-344268 | -$113 | -$36 | $0 | $0 | 0% |
| Stormwater Utility Charges 2019 | 506-344269 | -$1,584 | -$62 | $0 | $0 | 0% |
| Stormwater Utility Charges 2020 | 506-344270 | $1,404,967 | -$93 | $0 | $0 | 0% |
| Stormwater Utility Charge 2021 | 506-344271 | $0 | $1,403,333 | $0 | $0 | 0% |
| Stormwater Utility Charge 2022 | 506-344272 | $0 | $0 | $1,690,000 | $0 | -100% |
| **Total Charges for Services:** | | **$1,402,819** | **$1,403,142** | **$1,690,000** | **$1,690,000** | **0%** |
| | | | | | | |
| **Miscellaneous** | | | | | | |
| Miscellaneous Revenue | 506-389000 | $0 | $3,532 | $0 | $0 | 0% |
| 401A Employee Forfeitures | 506-389065 | $0 | $1,781 | $25 | $0 | -100% |
| **Total Miscellaneous:** | | **$0** | **$5,313** | **$25** | **$0** | **-100%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |
| Capital Contributions | 506-393800 | $294,098 | $0 | $0 | $0 | 0% |
| **Total Other Financing Sources:** | | **$294,098** | **$0** | **$0** | **$0** | **0%** |
| **Total Stormwater Utility:** | | **$1,708,813** | **$1,418,227** | **$1,698,625** | **$1,698,600** | **0%** |

# Revenues by Source

## Projected 2024 Revenues by Source




## Budgeted and Historical 2024 Revenues by Source

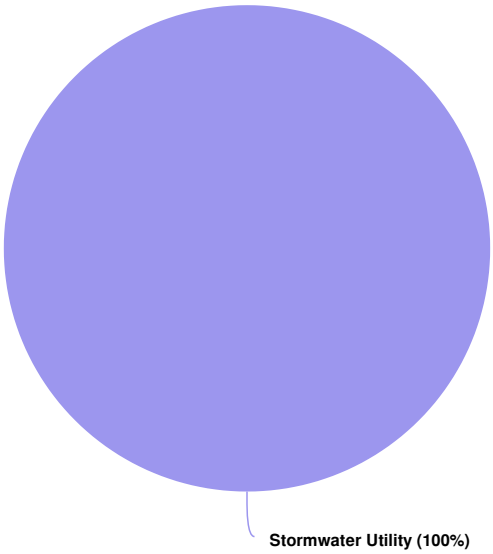



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Taxes** | | | | | | |
| Interest on Delinquent Taxes/Fees | 506-319100 | $2,716 | $2,434 | $2,100 | $2,100 | 0% |

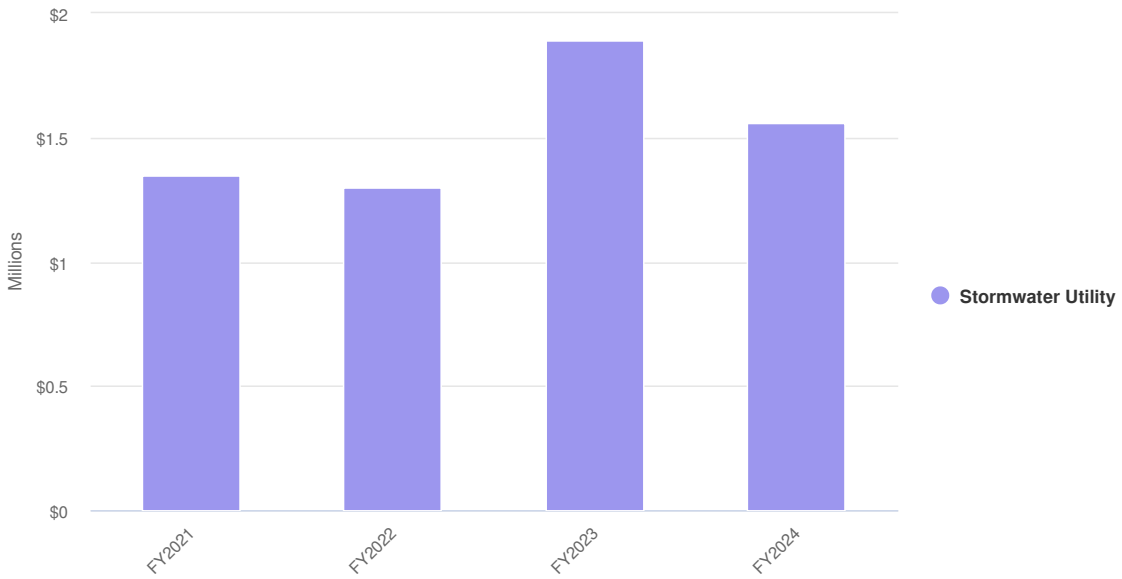
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Tax/Fee Penalty | 506-319101 | $9,180 | $7,339 | $6,500 | $6,500 | 0% |
| **Total Taxes:** | | **$11,896** | **$9,772** | **$8,600** | **$8,600** | **0%** |
| | | | | | | |
| **Charges for Services** | | | | | | |
| Stormwater Utility Charges - 2023 | 506-344261 | -$50 | $0 | $0 | $1,690,000 | N/A |
| Stormwater Utility Charges - 2012 | 506-344262 | -$50 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges - 2013 | 506-344263 | -$50 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges - 2014 | 506-344264 | -$50 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges 2015 | 506-344265 | -$50 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges 2016 | 506-344266 | -$95 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges 2017 | 506-344267 | -$107 | $0 | $0 | $0 | 0% |
| Stormwater Utility Charges 2018 | 506-344268 | -$113 | -$36 | $0 | $0 | 0% |
| Stormwater Utility Charges 2019 | 506-344269 | -$1,584 | -$62 | $0 | $0 | 0% |
| Stormwater Utility Charges 2020 | 506-344270 | $1,404,967 | -$93 | $0 | $0 | 0% |
| Stormwater Utility Charge 2021 | 506-344271 | $0 | $1,403,333 | $0 | $0 | 0% |
| Stormwater Utility Charge 2022 | 506-344272 | $0 | $0 | $1,690,000 | $0 | -100% |
| **Total Charges for Services:** | | **$1,402,819** | **$1,403,142** | **$1,690,000** | **$1,690,000** | **0%** |
| | | | | | | |
| **Miscellaneous** | | | | | | |
| Miscellaneous Revenue | 506-389000 | $0 | $3,532 | $0 | $0 | 0% |
| 401A Employee Forfeitures | 506-389065 | $0 | $1,781 | $25 | $0 | -100% |
| **Total Miscellaneous:** | | **$0** | **$5,313** | **$25** | **$0** | **-100%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |
| Capital Contributions | 506-393800 | $294,098 | $0 | $0 | $0 | 0% |
| **Total Other Financing Sources:** | | **$294,098** | **$0** | **$0** | **$0** | **0%** |
| **Total Revenue Source:** | | **$1,708,813** | **$1,418,227** | **$1,698,625** | **$1,698,600** | **0%** |

# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund




Expenditures are budgeted based on the current expenditure trends.

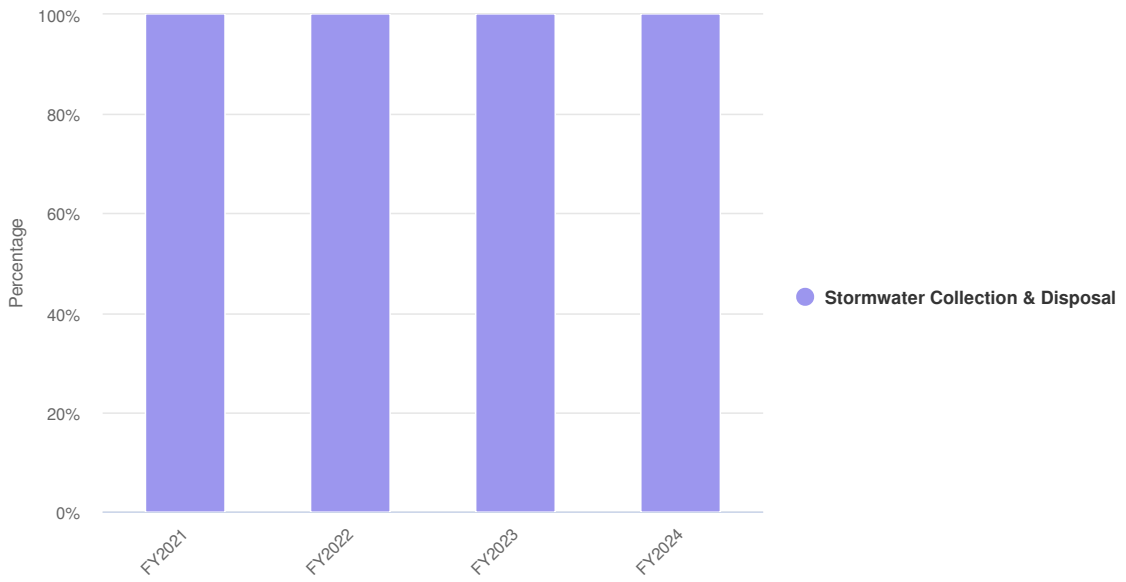
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Stormwater Utility | | | | | | |
| Personal Services and Benefits | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Salaries & Wages | 506.4320-511000 | $156,098 | $123,529 | $169,309 | $174,912 | 3.3% |
| Overtime | 506.4320-511300 | $1,385 | $462 | $1,757 | $1,650 | -6.1% |
| Group Insurance | 506.4320-512100 | $50,595 | $47,336 | $77,244 | $63,978 | -17.2% |
| FICA Tax | 506.4320-512200 | $11,391 | $8,962 | $13,087 | $13,507 | 3.2% |
| Retirement Contrib/Pension | 506.4320-512400 | $14,698 | $11,521 | $15,963 | $16,250 | 1.8% |
| **Total Personal Services and Benefits:** | | **$234,167** | **$191,810** | **$277,360** | **$270,297** | **-2.5%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 506.4320-521200 | $124,403 | $119,686 | $142,440 | $142,440 | 0% |
| Technical Services | 506.4320-521300 | $57,585 | $73,885 | $66,000 | $66,000 | 0% |
| Vehicle Repairs/Maintenance | 506.4320-522202 | $927 | $18 | $1,000 | $1,000 | 0% |
| Repairs & Maint - Drainage | 506.4320-522209 | $890,760 | $786,822 | $1,265,917 | $935,000 | -26.1% |
| Cell Phones | 506.4320-523203 | $1,047 | $1,049 | $1,048 | $1,047 | -0.1% |
| Certification/ Educ/Training | 506.4320-523700 | $2,673 | $5,126 | $5,250 | $5,250 | 0% |
| **Total Purchased/ Contracted Services:** | | **$1,077,395** | **$986,586** | **$1,481,655** | **$1,150,737** | **-22.3%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 506.4320-531100 | $1,366 | $998 | $1,500 | $1,500 | 0% |
| Supplies | 506.4320-531104 | $3,397 | $3,398 | $10,000 | $10,000 | 0% |
| Fuel & Oil | 506.4320-531270 | $550 | $897 | $2,496 | $1,456 | -41.7% |
| Emp/Council & Comm. Relations | 506.4320-531703 | $0 | $129 | $0 | $0 | 0% |
| Uniforms | 506.4320-531706 | $1,546 | $2,589 | $2,400 | $2,050 | -14.6% |
| **Total Supplies:** | | **$6,860** | **$8,011** | **$16,396** | **$15,006** | **-8.5%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Site Improvements | 506.4320-541200 | $26,214 | $109,743 | $109,000 | $109,000 | 0% |
| Vehicles | 506.4320-542200 | $0 | $0 | $500 | $500 | 0% |
| Computers | 506.4320-542400 | $0 | $0 | $2,000 | $3,500 | 75% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Capital Outlays:** | | **$26,214** | **$109,743** | **$111,500** | **$113,000** | **1.3%** |
| | | | | | | |
| **Interfund/ Interdepartmental Charges** | | | | | | |
| Claims - Stormwater | 506.4320-552513 | $613 | $0 | $5,000 | $5,000 | 0% |
| **Total Interfund/ Interdepartmental Charges:** | | **$613** | **$0** | **$5,000** | **$5,000** | **0%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Bad Debts | 506.4320-574000 | $0 | $0 | $0 | $7,240 | N/A |
| **Total Other Costs:** | | **$0** | **$0** | **$0** | **$7,240** | **N/A** |
| **Total Stormwater Utility:** | | **$1,345,250** | **$1,296,150** | **$1,891,911** | **$1,561,280** | **-17.5%** |

## Expenditures by Function

### Budgeted and Historical Expenditures by Function



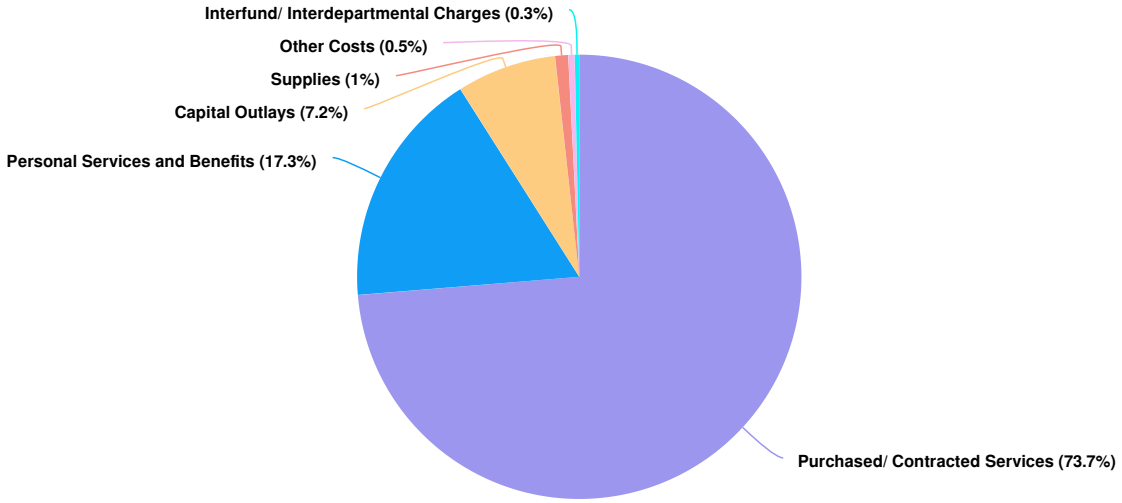

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| **Stormwater Collection & Disposal** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Salaries & Wages | 506.4320-511000 | $156,098 | $123,529 | $169,309 | $174,912 | 3.3% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Overtime | 506.4320-511300 | $1,385 | $462 | $1,757 | $1,650 | -6.1% |
| Group Insurance | 506.4320-512100 | $50,595 | $47,336 | $77,244 | $63,978 | -17.2% |
| FICA Tax | 506.4320-512200 | $11,391 | $8,962 | $13,087 | $13,507 | 3.2% |
| Retirement Contrib/Pension | 506.4320-512400 | $14,698 | $11,521 | $15,963 | $16,250 | 1.8% |
| **Total Personal Services and Benefits:** | | **$234,167** | **$191,810** | **$277,360** | **$270,297** | **-2.5%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 506.4320-521200 | $124,403 | $119,686 | $142,440 | $142,440 | 0% |
| Technical Services | 506.4320-521300 | $57,585 | $73,885 | $66,000 | $66,000 | 0% |
| Vehicle Repairs/Maintenance | 506.4320-522202 | $927 | $18 | $1,000 | $1,000 | 0% |
| Repairs & Maint - Drainage | 506.4320-522209 | $890,760 | $786,822 | $1,265,917 | $935,000 | -26.1% |
| Cell Phones | 506.4320-523203 | $1,047 | $1,049 | $1,048 | $1,047 | -0.1% |
| Certification/ Educ/Training | 506.4320-523700 | $2,673 | $5,126 | $5,250 | $5,250 | 0% |
| **Total Purchased/ Contracted Services:** | | **$1,077,395** | **$986,586** | **$1,481,655** | **$1,150,737** | **-22.3%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 506.4320-531100 | $1,366 | $998 | $1,500 | $1,500 | 0% |
| Supplies | 506.4320-531104 | $3,397 | $3,398 | $10,000 | $10,000 | 0% |
| Fuel & Oil | 506.4320-531270 | $550 | $897 | $2,496 | $1,456 | -41.7% |
| Emp/Council & Comm. Relations | 506.4320-531703 | $0 | $129 | $0 | $0 | 0% |
| Uniforms | 506.4320-531706 | $1,546 | $2,589 | $2,400 | $2,050 | -14.6% |
| **Total Supplies:** | | **$6,860** | **$8,011** | **$16,396** | **$15,006** | **-8.5%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Site Improvements | 506.4320-541200 | $26,214 | $109,743 | $109,000 | $109,000 | 0% |
| Vehicles | 506.4320-542200 | $0 | $0 | $500 | $500 | 0% |
| Computers | 506.4320-542400 | $0 | $0 | $2,000 | $3,500 | 75% |
| **Total Capital Outlays:** | | **$26,214** | **$109,743** | **$111,500** | **$113,000** | **1.3%** |
| | | | | | | |

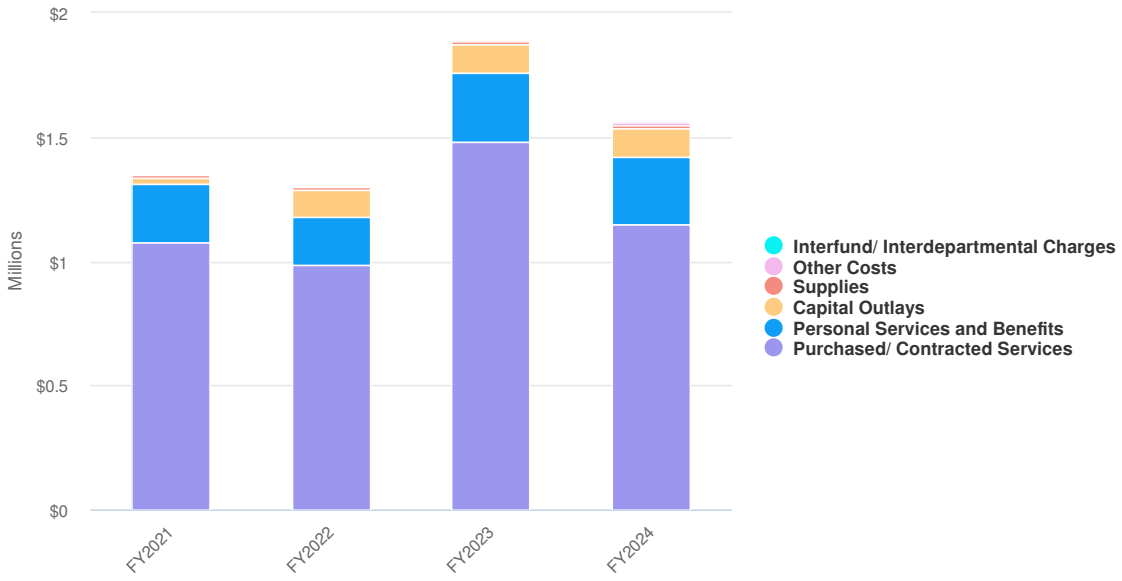
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Interfund/ Interdepartmental Charges** | | | | | | |
| Claims - Stormwater | 506.4320-552513 | $613 | $0 | $5,000 | $5,000 | 0% |
| **Total Interfund/ Interdepartmental Charges:** | | **$613** | **$0** | **$5,000** | **$5,000** | **0%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Bad Debts | 506.4320-574000 | $0 | $0 | $0 | $7,240 | N/A |
| **Total Other Costs:** | | **$0** | **$0** | **$0** | **$7,240** | **N/A** |
| **Total Stormwater Collection & Disposal:** | | **$1,345,250** | **$1,296,150** | **$1,891,911** | **$1,561,280** | **-17.5%** |
| **Total Expenditures:** | | **$1,345,250** | **$1,296,150** | **$1,891,911** | **$1,561,280** | **-17.5%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

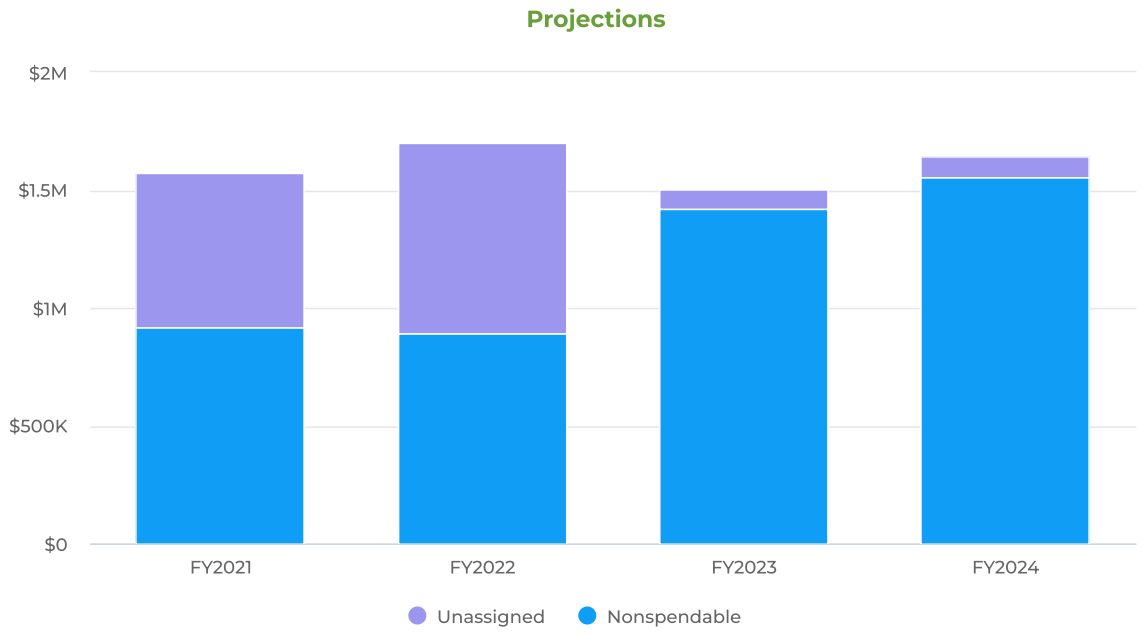



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Stormwater Collection & Disposal** | | | | | | |
| Salaries & Wages | 506.4320-511000 | $156,098 | $123,529 | $169,309 | $174,912 | 3.3% |
| Overtime | 506.4320-511300 | $1,385 | $462 | $1,757 | $1,650 | -6.1% |
| Group Insurance | 506.4320-512100 | $50,595 | $47,336 | $77,244 | $63,978 | -17.2% |
| FICA Tax | 506.4320-512200 | $11,391 | $8,962 | $13,087 | $13,507 | 3.2% |
| Retirement Contrib/Pension | 506.4320-512400 | $14,698 | $11,521 | $15,963 | $16,250 | 1.8% |
| **Total Stormwater Collection & Disposal:** | | **$234,167** | **$191,810** | **$277,360** | **$270,297** | **-2.5%** |
| **Total Personal Services and Benefits:** | | **$234,167** | **$191,810** | **$277,360** | **$270,297** | **-2.5%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Stormwater Collection & Disposal** | | | | | | |
| Professional Services | 506.4320-521200 | $124,403 | $119,686 | $142,440 | $142,440 | 0% |
| Technical Services | 506.4320-521300 | $57,585 | $73,885 | $66,000 | $66,000 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Vehicle Repairs/Maintenance | 506.4320-522202 | $927 | $18 | $1,000 | $1,000 | 0% |
| Repairs & Maint - Drainage | 506.4320-522209 | $890,760 | $786,822 | $1,265,917 | $935,000 | -26.1% |
| Cell Phones | 506.4320-523203 | $1,047 | $1,049 | $1,048 | $1,047 | -0.1% |
| Certification/ Educ/Training | 506.4320-523700 | $2,673 | $5,126 | $5,250 | $5,250 | 0% |
| **Total Stormwater Collection & Disposal:** | | **$1,077,395** | **$986,586** | **$1,481,655** | **$1,150,737** | **-22.3%** |
| **Total Purchased/ Contracted Services:** | | **$1,077,395** | **$986,586** | **$1,481,655** | **$1,150,737** | **-22.3%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Stormwater Collection & Disposal** | | | | | | |
| Office Supplies | 506.4320-531100 | $1,366 | $998 | $1,500 | $1,500 | 0% |
| Supplies | 506.4320-531104 | $3,397 | $3,398 | $10,000 | $10,000 | 0% |
| Fuel & Oil | 506.4320-531270 | $550 | $897 | $2,496 | $1,456 | -41.7% |
| Emp/Council & Comm. Relations | 506.4320-531703 | $0 | $129 | $0 | $0 | 0% |
| Uniforms | 506.4320-531706 | $1,546 | $2,589 | $2,400 | $2,050 | -14.6% |
| **Total Stormwater Collection & Disposal:** | | **$6,860** | **$8,011** | **$16,396** | **$15,006** | **-8.5%** |
| **Total Supplies:** | | **$6,860** | **$8,011** | **$16,396** | **$15,006** | **-8.5%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| **Stormwater Collection & Disposal** | | | | | | |
| Site Improvements | 506.4320-541200 | $26,214 | $109,743 | $109,000 | $109,000 | 0% |
| Vehicles | 506.4320-542200 | $0 | $0 | $500 | $500 | 0% |
| Computers | 506.4320-542400 | $0 | $0 | $2,000 | $3,500 | 75% |
| **Total Stormwater Collection & Disposal:** | | **$26,214** | **$109,743** | **$111,500** | **$113,000** | **1.3%** |
| **Total Capital Outlays:** | | **$26,214** | **$109,743** | **$111,500** | **$113,000** | **1.3%** |
| | | | | | | |
| **Interfund/ Interdepartmental Charges** | | | | | | |
| **Stormwater Collection & Disposal** | | | | | | |
| Claims - Stormwater | 506.4320-552513 | $613 | $0 | $5,000 | $5,000 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Stormwater Collection & Disposal:** | | **$613** | **$0** | **$5,000** | **$5,000** | **0%** |
| **Total Interfund/ Interdepartmental Charges:** | | **$613** | **$0** | **$5,000** | **$5,000** | **0%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| **Stormwater Collection & Disposal** | | | | | | |
| Bad Debts | 506.4320-574000 | $0 | $0 | $0 | $7,240 | N/A |
| **Total Stormwater Collection & Disposal:** | | **$0** | **$0** | **$0** | **$7,240** | **N/A** |
| **Total Other Costs:** | | **$0** | **$0** | **$0** | **$7,240** | **N/A** |
| **Total Expense Objects:** | | **$1,345,250** | **$1,296,150** | **$1,891,911** | **$1,561,280** | **-17.5%** |

## Fund Balance




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Unassigned | $660,450 | $803,639 | $86,230 | $86,230 | 0% | $0 |
| Nonspendable | $915,277 | $894,164 | $1,418,287 | $1,555,607 | 9.7% | $137,320 |
| **Total Fund Balance:** | **$1,575,727** | **$1,697,803** | **$1,504,517** | **$1,641,837** | **9.1%** | **$137,320** |

## Worker's Compensation

The City self-insures for worker's compensation and the Workers Compensation Fund is an internal service fund that used to account for this cost in all citywide departments.

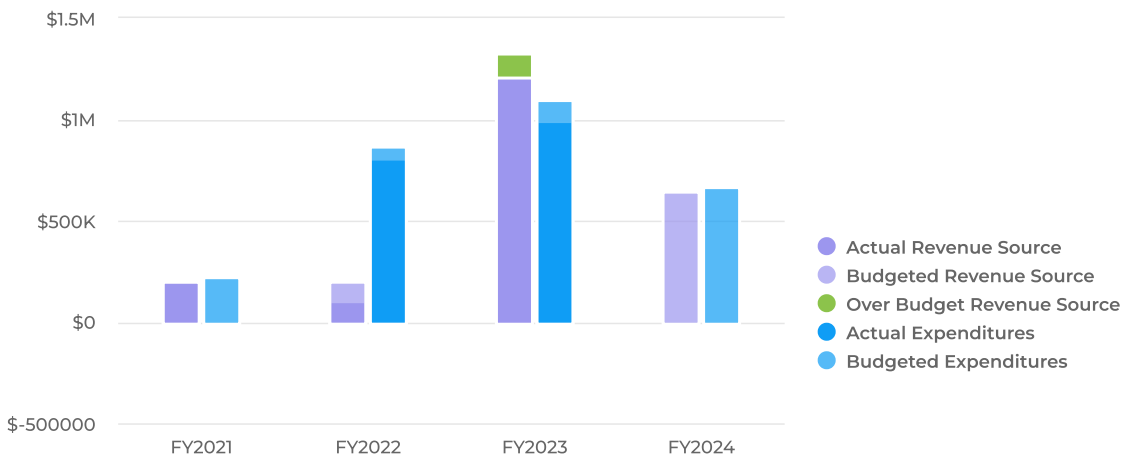
The revenue from this fund comes from two sources; 1) an annual transfer of $200,000 from the General Fund and 2) interest earned on excess funds that are invested until needed. An insurance policy is purchased each year to cover any claims that exceed stated limits thus limiting the City's maximum exposure. The City seeks to maintain a cash balance of approximately $1 million in the fund. However, due to a large claim the fund incurred, its cash balance at the beginning of FY 2024 was only $407,337. Once this large claim is turned over to a third party and the City is no longer involved, staff will develop a funding strategy to restore the cash balance in the fund to the desired $1 million level.

# Fund 600 - Worker's Compensation



## Summary

City of Duluth, GA is projecting $650.2K of revenue in FY2024, which represents a 46.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 39.3% or $433.29K to $668.5K in FY2024.



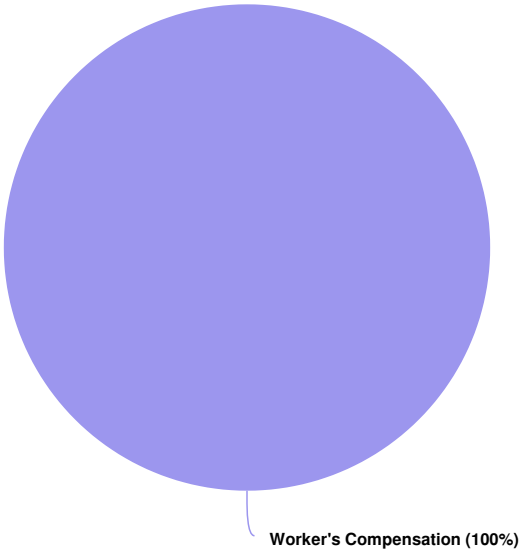

## Worker's Compensation Comprehensive Summary

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **$778,602** | **$986,385** | **$280,605** | **$388,114** |
| **Revenues** | | | | | |
| Interest Income - Checking | 600-361000 | $4 | $7 | $5 | $15 |
| Investment Income | 600-361001 | $2,374 | $184 | $120 | $180 |
| Insurance Claims Reimbursements | 600-383005 | $0 | $105,039 | $859,164 | $450,000 |
| Transfer From Fund 100 | 600-391210 | $200,000 | $0 | $350,000 | $200,000 |
| **Total Revenues:** | | **$202,378** | **$105,230** | **$1,209,289** | **$650,195** |
| | | | | | |
| **Expenditures** | | | | | |
| **Risk Management** | | | | | |
| Insurance Workers Comp | 600.1555-523102 | $49,383 | $71,512 | $100,055 | $105,845 |
| Annual Assessments | 600.1555-552100 | $1,763 | $1,733 | $2,100 | $1,900 |
| Claims | 600.1555-552200 | -$72,107 | $15,134 | $64,174 | $57,000 |
| Claims - City Manager | 600.1555-552500 | $0 | $0 | $250 | $1,500 |
| Claims - City Clerk | 600.1555-552501 | $0 | $0 | $1,000 | $1,500 |
| Claims - Business Office | 600.1555-552502 | $28 | $0 | $750 | $1,500 |
| Claims - Marketing & Public Rel | 600.1555-552503 | $0 | $0 | $2,000 | $3,000 |
| Claims - Planning & Development | 600.1555-552504 | $0 | $1,004 | $4,000 | $3,000 |
| Claims - Parks & Recreation | 600.1555-552505 | $2,209 | $0 | $11,500 | $15,000 |
| Claims - Public Works | 600.1555-552506 | $154 | $4,022 | $17,000 | $20,000 |
| Claims - Police Administration | 600.1555-552507 | $0 | $0 | $1,000 | $1,500 |
| Claims - CID | 600.1555-552508 | $926 | $0 | $1,000 | $1,500 |
| Claims - Dispatch | 600.1555-552509 | $0 | $0 | $1,000 | $1,500 |
| Claims - Police Support Services | 600.1555-552510 | $0 | $0 | $1,000 | $1,500 |
| Claims - Court | 600.1555-552511 | $0 | $0 | $1,500 | $2,250 |
| Claims - Police Uniform | 600.1555-552512 | $12,240 | $717,605 | $893,451 | $450,000 |
| **Total Risk Management:** | | **-$5,405** | **$811,010** | **$1,101,780** | **$668,495** |

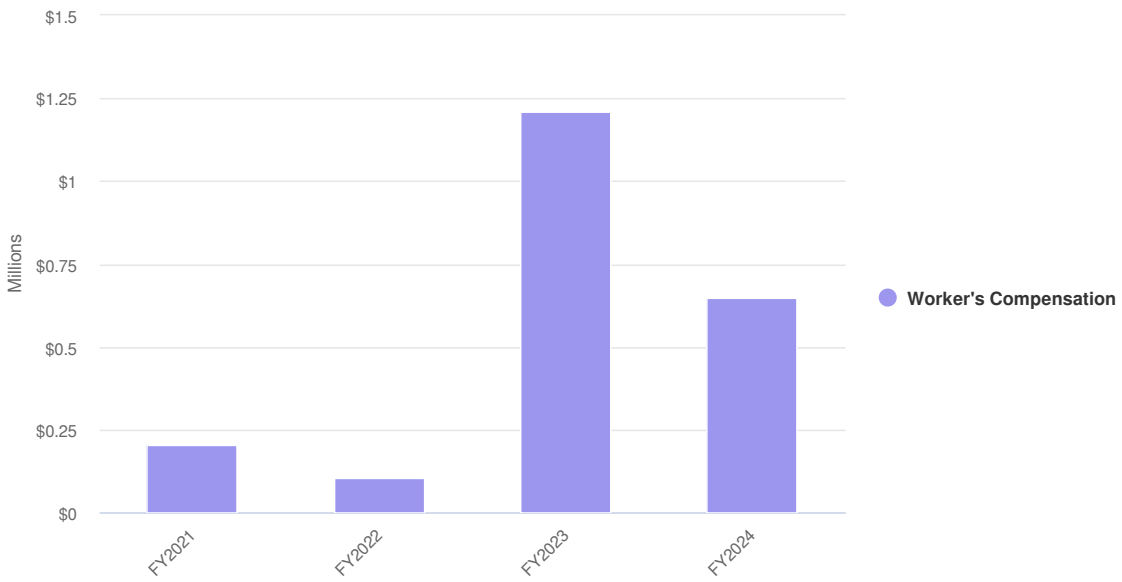
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| Total Expenditures: | | -$5,405 | $811,010 | $1,101,780 | $668,495 |
| Total Revenues Less Expenditures: | | $207,783 | -$705,780 | $107,509 | -$18,300 |
| Ending Fund Balance: | | $986,385 | $280,605 | $388,114 | $369,814 |

## Revenue by Fund

### 2024 Revenue by Fund



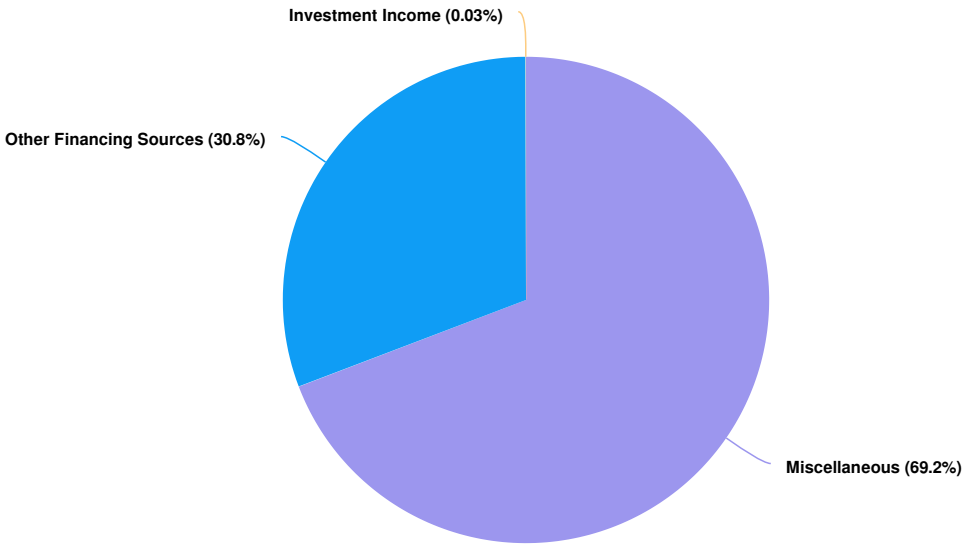

### Budgeted and Historical 2024 Revenue by Fund



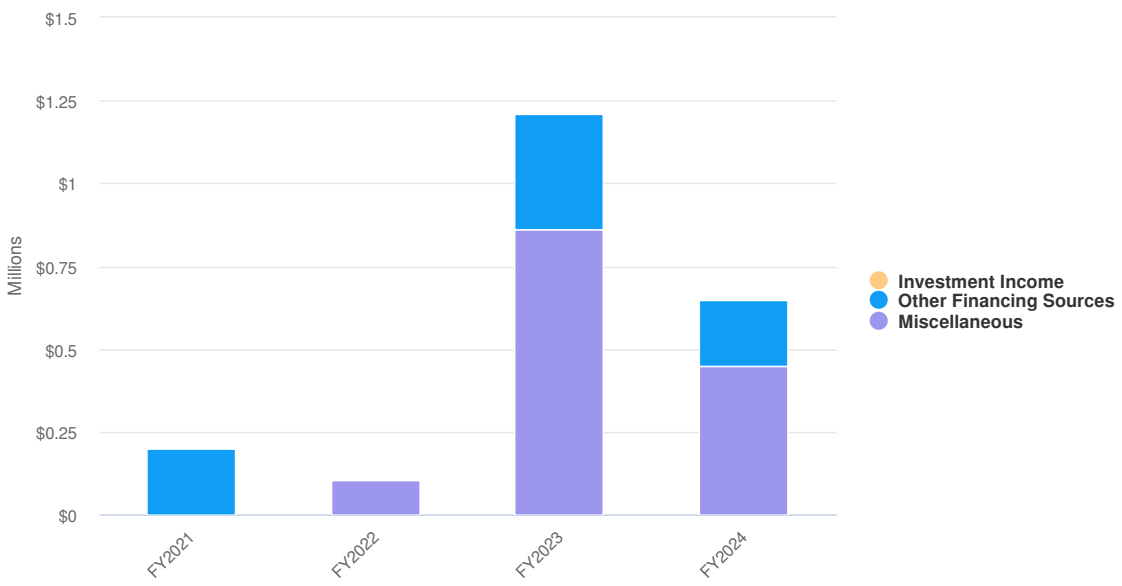
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Worker's Compensation** | | | | | | |
| **Investment Income** | | | | | | |
| Interest Income - Checking | 600-361000 | $4 | $7 | $5 | $15 | 200% |
| Investment Income | 600-361001 | $2,374 | $184 | $120 | $180 | 50% |
| **Total Investment Income:** | | **$2,378** | **$191** | **$125** | **$195** | **56%** |
| | | | | | | |
| **Miscellaneous** | | | | | | |
| Insurance Claims Reimbursements | 600-383005 | $0 | $105,039 | $859,164 | $450,000 | -47.6% |
| **Total Miscellaneous:** | | **$0** | **$105,039** | **$859,164** | **$450,000** | **-47.6%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |
| Transfer From Fund 100 | 600-391210 | $200,000 | $0 | $350,000 | $200,000 | -42.9% |
| **Total Other Financing Sources:** | | **$200,000** | **$0** | **$350,000** | **$200,000** | **-42.9%** |
| **Total Worker's Compensation:** | | **$202,378** | **$105,230** | **$1,209,289** | **$650,195** | **-46.2%** |

## Revenues by Source

### Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source

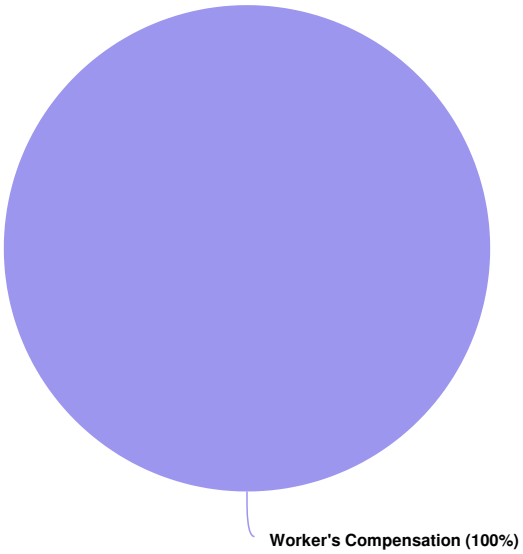



Interest revenue is expected to be higher as the interest rate increases. Workers compensation is expected to be reduced in FY 2024, the corresponding rebates will also be reduced.

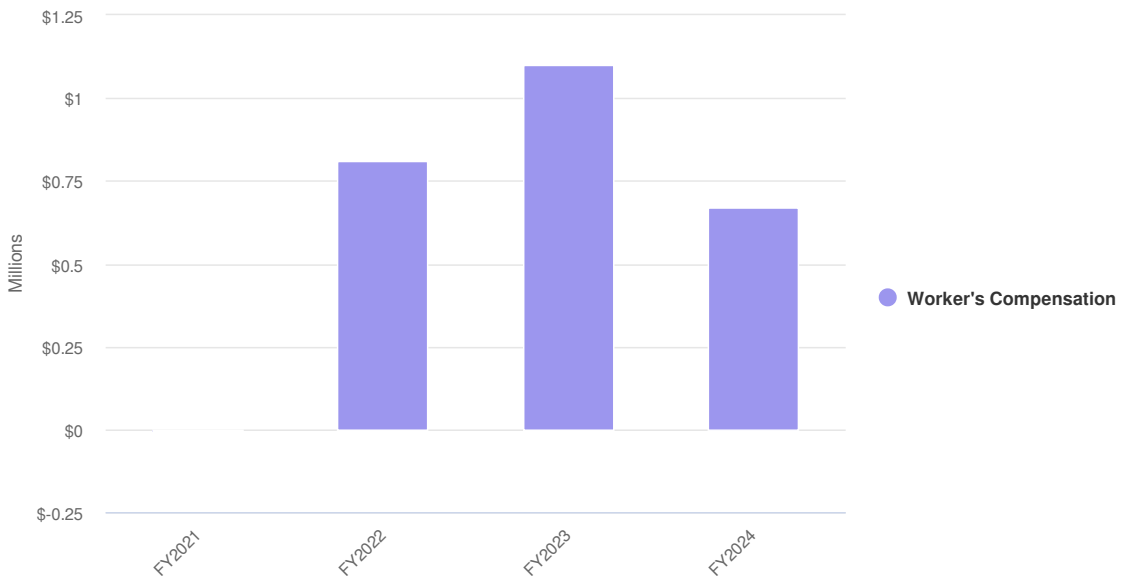
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Investment Income** | | | | | | |
| Interest Income - Checking | 600-361000 | $4 | $7 | $5 | $15 | 200% |
| Investment Income | 600-361001 | $2,374 | $184 | $120 | $180 | 50% |
| **Total Investment Income:** | | **$2,378** | **$191** | **$125** | **$195** | **56%** |
| | | | | | | |
| **Miscellaneous** | | | | | | |
| Insurance Claims Reimbursements | 600-383005 | $0 | $105,039 | $859,164 | $450,000 | -47.6% |
| **Total Miscellaneous:** | | **$0** | **$105,039** | **$859,164** | **$450,000** | **-47.6%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |
| Transfer From Fund 100 | 600-391210 | $200,000 | $0 | $350,000 | $200,000 | -42.9% |
| **Total Other Financing Sources:** | | **$200,000** | **$0** | **$350,000** | **$200,000** | **-42.9%** |
| **Total Revenue Source:** | | **$202,378** | **$105,230** | **$1,209,289** | **$650,195** | **-46.2%** |

# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund



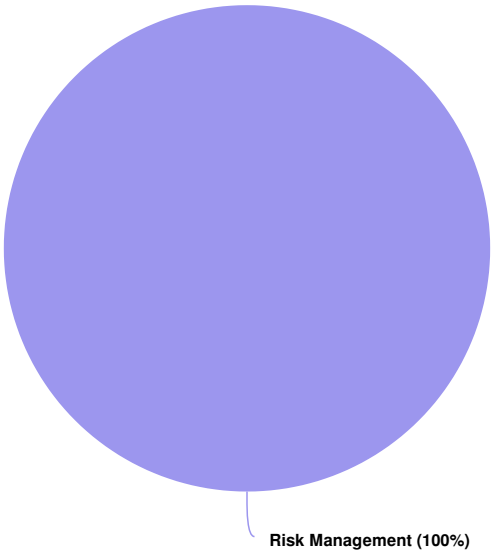

Budget for claims is based on the recent year's trends.

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Worker's Compensation | | | | | | |
| Purchased/ Contracted Services | | | | | | |

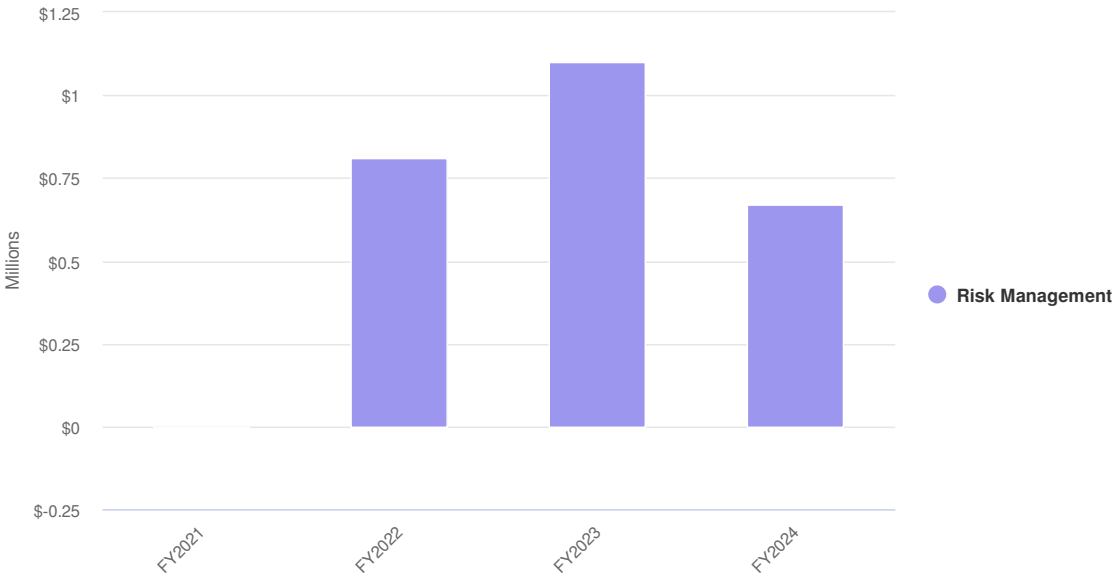
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Insurance Workers Comp | 600.1555-523102 | $49,383 | $71,512 | $100,055 | $105,845 | 5.8% |
| **Total Purchased/ Contracted Services:** | | **$49,383** | **$71,512** | **$100,055** | **$105,845** | **5.8%** |
| | | | | | | |
| **Interfund/ Interdepartmental Charges** | | | | | | |
| Annual Assessments | 600.1555-552100 | $1,763 | $1,733 | $2,100 | $1,900 | -9.5% |
| Claims | 600.1555-552200 | -$72,107 | $15,134 | $64,174 | $57,000 | -11.2% |
| Claims - City Manager | 600.1555-552500 | $0 | $0 | $250 | $1,500 | 500% |
| Claims - City Clerk | 600.1555-552501 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - Business Office | 600.1555-552502 | $28 | $0 | $750 | $1,500 | 100% |
| Claims - Marketing & Public Rel | 600.1555-552503 | $0 | $0 | $2,000 | $3,000 | 50% |
| Claims - Planning & Development | 600.1555-552504 | $0 | $1,004 | $4,000 | $3,000 | -25% |
| Claims - Parks & Recreation | 600.1555-552505 | $2,209 | $0 | $11,500 | $15,000 | 30.4% |
| Claims - Public Works | 600.1555-552506 | $154 | $4,022 | $17,000 | $20,000 | 17.6% |
| Claims - Police Administration | 600.1555-552507 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - CID | 600.1555-552508 | $926 | $0 | $1,000 | $1,500 | 50% |
| Claims - Dispatch | 600.1555-552509 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - Police Support Services | 600.1555-552510 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - Court | 600.1555-552511 | $0 | $0 | $1,500 | $2,250 | 50% |
| Claims - Police Uniform | 600.1555-552512 | $12,240 | $717,605 | $893,451 | $450,000 | -49.6% |
| **Total Interfund/ Interdepartmental Charges:** | | **-$54,788** | **$739,498** | **$1,001,725** | **$562,650** | **-43.8%** |
| **Total Worker's Compensation:** | | **-$5,405** | **$811,010** | **$1,101,780** | **$668,495** | **-39.3%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

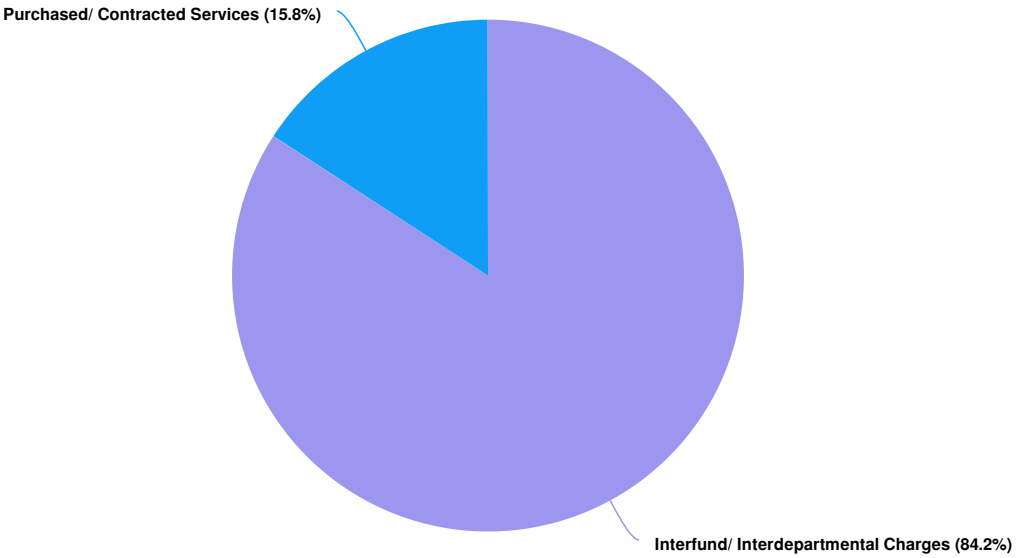



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Risk Management | | | | | | |

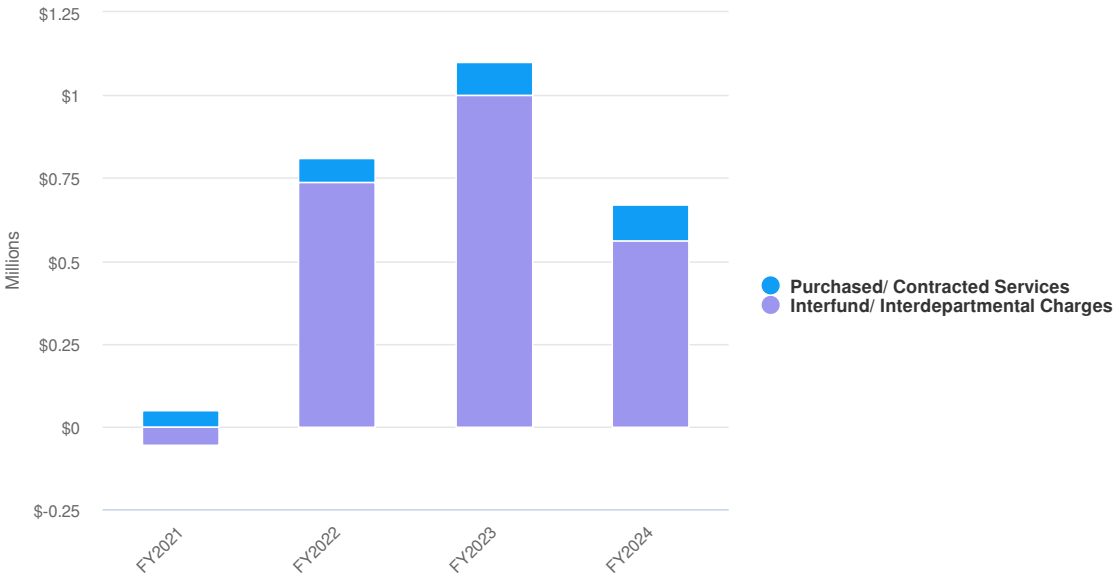
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Purchased/ Contracted Services** | | | | | | |
| Insurance Workers Comp | 600.1555-523102 | $49,383 | $71,512 | $100,055 | $105,845 | 5.8% |
| **Total Purchased/ Contracted Services:** | | **$49,383** | **$71,512** | **$100,055** | **$105,845** | **5.8%** |
| | | | | | | |
| **Interfund/ Interdepartmental Charges** | | | | | | |
| Annual Assessments | 600.1555-552100 | $1,763 | $1,733 | $2,100 | $1,900 | -9.5% |
| Claims | 600.1555-552200 | -$72,107 | $15,134 | $64,174 | $57,000 | -11.2% |
| Claims - City Manager | 600.1555-552500 | $0 | $0 | $250 | $1,500 | 500% |
| Claims - City Clerk | 600.1555-552501 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - Business Office | 600.1555-552502 | $28 | $0 | $750 | $1,500 | 100% |
| Claims - Marketing & Public Rel | 600.1555-552503 | $0 | $0 | $2,000 | $3,000 | 50% |
| Claims - Planning & Development | 600.1555-552504 | $0 | $1,004 | $4,000 | $3,000 | -25% |
| Claims - Parks & Recreation | 600.1555-552505 | $2,209 | $0 | $11,500 | $15,000 | 30.4% |
| Claims - Public Works | 600.1555-552506 | $154 | $4,022 | $17,000 | $20,000 | 17.6% |
| Claims - Police Administration | 600.1555-552507 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - CID | 600.1555-552508 | $926 | $0 | $1,000 | $1,500 | 50% |
| Claims - Dispatch | 600.1555-552509 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - Police Support Services | 600.1555-552510 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - Court | 600.1555-552511 | $0 | $0 | $1,500 | $2,250 | 50% |
| Claims - Police Uniform | 600.1555-552512 | $12,240 | $717,605 | $893,451 | $450,000 | -49.6% |
| **Total Interfund/ Interdepartmental Charges:** | | **-$54,788** | **$739,498** | **$1,001,725** | **$562,650** | **-43.8%** |
| **Total Risk Management:** | | **-$5,405** | **$811,010** | **$1,101,780** | **$668,495** | **-39.3%** |
| **Total Expenditures:** | | **-$5,405** | **$811,010** | **$1,101,780** | **$668,495** | **-39.3%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



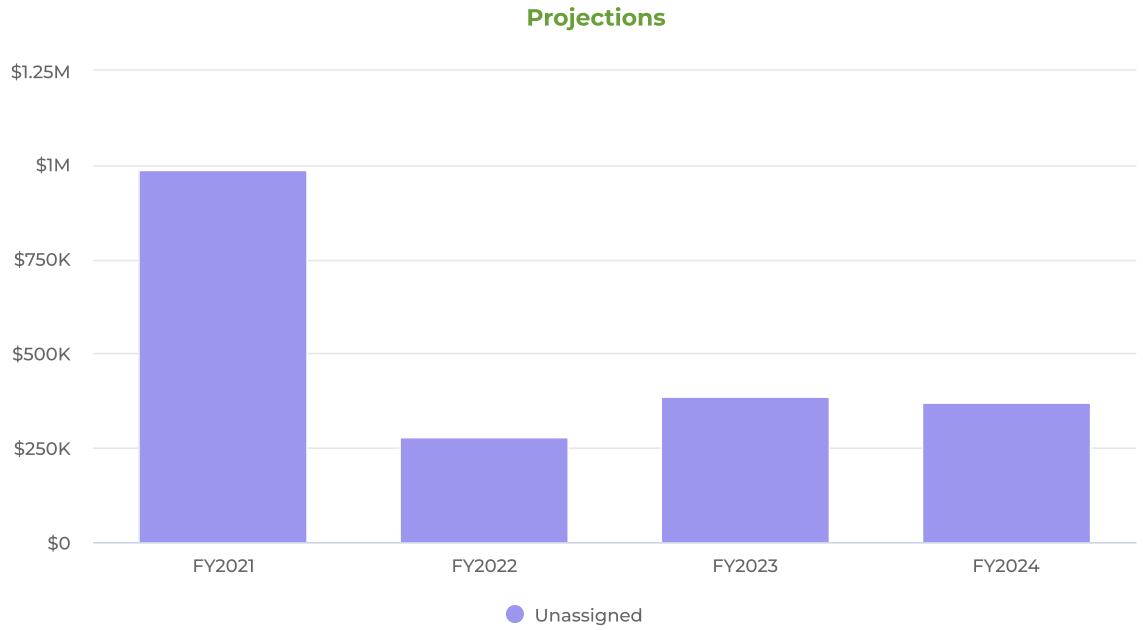

## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Purchased/ Contracted Services | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Risk Management** | | | | | | |
| Insurance Workers Comp | 600.1555-523102 | $49,383 | $71,512 | $100,055 | $105,845 | 5.8% |
| **Total Risk Management:** | | **$49,383** | **$71,512** | **$100,055** | **$105,845** | **5.8%** |
| **Total Purchased/ Contracted Services:** | | **$49,383** | **$71,512** | **$100,055** | **$105,845** | **5.8%** |
| | | | | | | |
| **Interfund/ Interdepartmental Charges** | | | | | | |
| **Risk Management** | | | | | | |
| Annual Assessments | 600.1555-552100 | $1,763 | $1,733 | $2,100 | $1,900 | -9.5% |
| Claims | 600.1555-552200 | -$72,107 | $15,134 | $64,174 | $57,000 | -11.2% |
| Claims - City Manager | 600.1555-552500 | $0 | $0 | $250 | $1,500 | 500% |
| Claims - City Clerk | 600.1555-552501 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - Business Office | 600.1555-552502 | $28 | $0 | $750 | $1,500 | 100% |
| Claims - Marketing & Public Rel | 600.1555-552503 | $0 | $0 | $2,000 | $3,000 | 50% |
| Claims - Planning & Development | 600.1555-552504 | $0 | $1,004 | $4,000 | $3,000 | -25% |
| Claims - Parks & Recreation | 600.1555-552505 | $2,209 | $0 | $11,500 | $15,000 | 30.4% |
| Claims - Public Works | 600.1555-552506 | $154 | $4,022 | $17,000 | $20,000 | 17.6% |
| Claims - Police Administration | 600.1555-552507 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - CID | 600.1555-552508 | $926 | $0 | $1,000 | $1,500 | 50% |
| Claims - Dispatch | 600.1555-552509 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - Police Support Services | 600.1555-552510 | $0 | $0 | $1,000 | $1,500 | 50% |
| Claims - Court | 600.1555-552511 | $0 | $0 | $1,500 | $2,250 | 50% |
| Claims - Police Uniform | 600.1555-552512 | $12,240 | $717,605 | $893,451 | $450,000 | -49.6% |
| **Total Risk Management:** | | **-$54,788** | **$739,498** | **$1,001,725** | **$562,650** | **-43.8%** |
| **Total Interfund/ Interdepartmental Charges:** | | **-$54,788** | **$739,498** | **$1,001,725** | **$562,650** | **-43.8%** |
| **Total Expense Objects:** | | **-$5,405** | **$811,010** | **$1,101,780** | **$668,495** | **-39.3%** |

# Fund Balance




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Unassigned | $986,385 | $280,605 | $388,114 | $369,814 | -4.7% | $-18,300 |
| **Total Fund Balance:** | **$986,385** | **$280,605** | **$388,114** | **$369,814** | **-4.7%** | **$-18,300** |

# Health Reimbursement Account

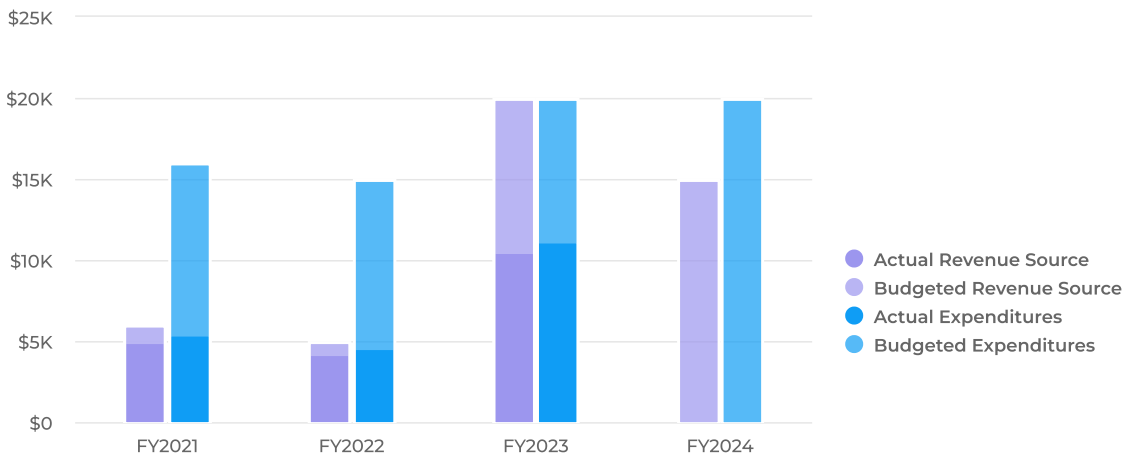
The Health Reimbursement Account (HRA) fund is an internal service fund that was created when the City increased the employee health insurance deduction. The savings resulting from the increased deductible is transferred to this fund and used to reimburse employees for any health related expenditures above the original $1,000 deductible. It also funds the activities of the Employee Wellness Program.

## Fund 601 Health Reimbursement Account




## Summary

City of Duluth, GA is projecting $15K of revenue in FY2024, which represents a 25% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to $20K in FY2024.

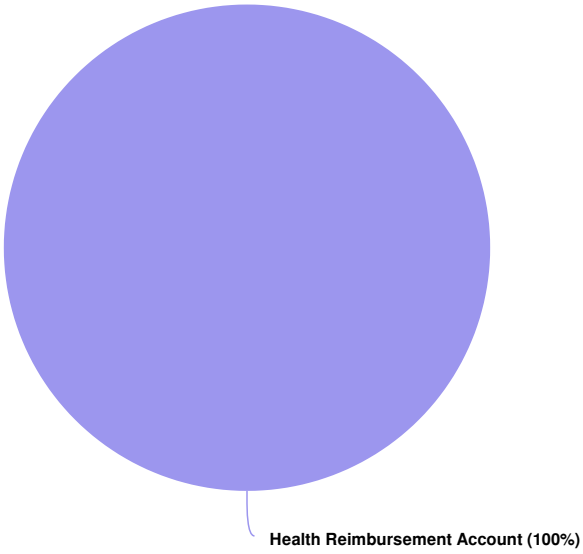



## Health Reimbursement Account Comprehensive Summary

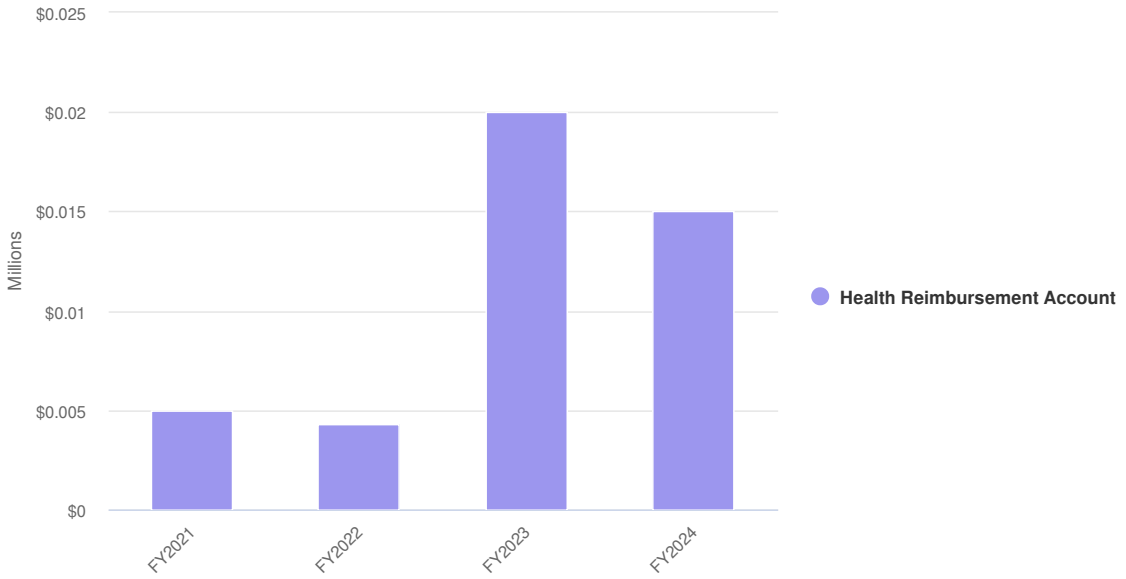
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **$131,356** | **$130,903** | **$130,572** | **$130,572** |
| **Revenues** | | | | | |
| Miscellaneous Revenue | 601-389000 | $5,000 | $4,270 | $20,000 | $15,000 |
| **Total Revenues:** | | **$5,000** | **$4,270** | **$20,000** | **$15,000** |
| | | | | | |
| **Expenditures** | | | | | |
| **Risk Management** | | | | | |
| Health & Wellness | 601.1555-512901 | $5,453 | $4,601 | $20,000 | $20,000 |
| **Total Risk Management:** | | **$5,453** | **$4,601** | **$20,000** | **$20,000** |
| **Total Expenditures:** | | **$5,453** | **$4,601** | **$20,000** | **$20,000** |
| **Total Revenues Less Expenditures:** | | **-$453** | **-$331** | **$0** | **-$5,000** |
| **Ending Fund Balance:** | | **$130,903** | **$130,572** | **$130,572** | **$125,572** |

## Revenue by Fund

### 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund

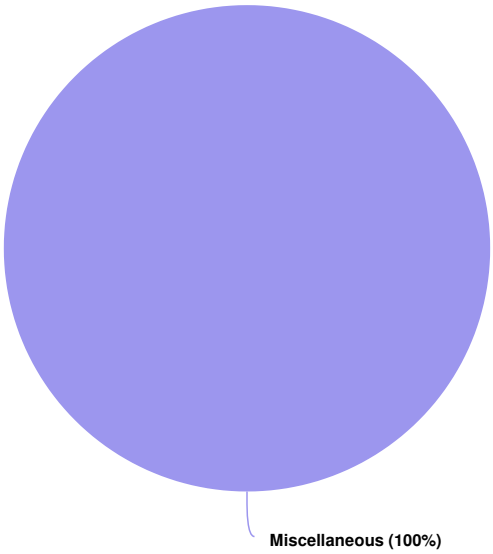



Revenue is budgeted to be decreased by 25% in FY 2024 based on the current trend.

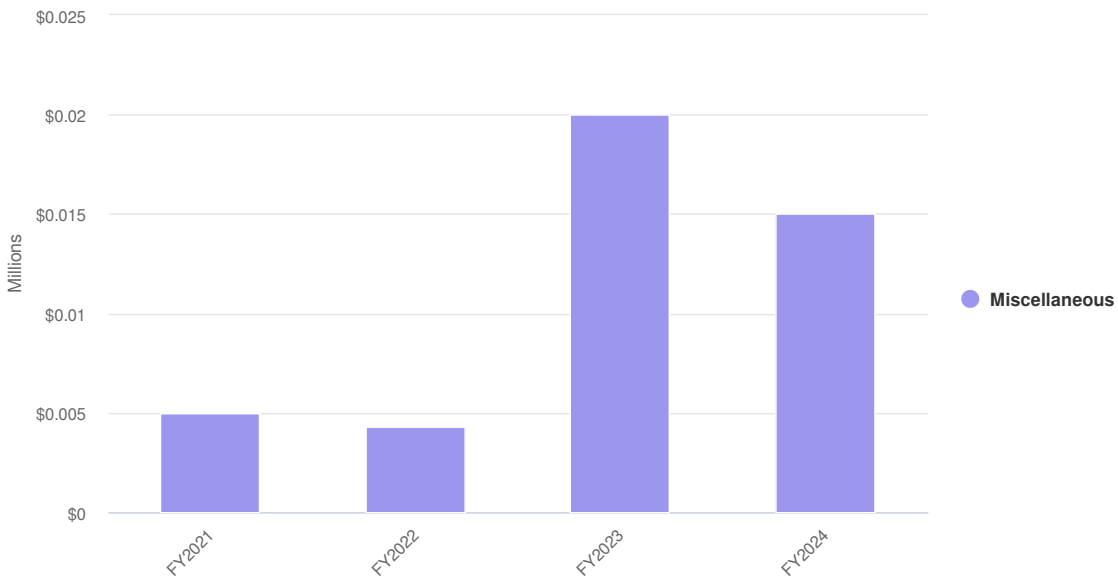
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Health Reimbursement Account** | | | | | | |
| **Miscellaneous** | | | | | | |
| Miscellaneous Revenue | 601-389000 | $5,000 | $4,270 | $20,000 | $15,000 | -25% |
| **Total Miscellaneous:** | | **$5,000** | **$4,270** | **$20,000** | **$15,000** | **-25%** |
| | | | | | | |
| **Total Health Reimbursement Account:** | | **$5,000** | **$4,270** | **$20,000** | **$15,000** | **-25%** |

# Revenues by Source

## Projected 2024 Revenues by Source




## Budgeted and Historical 2024 Revenues by Source

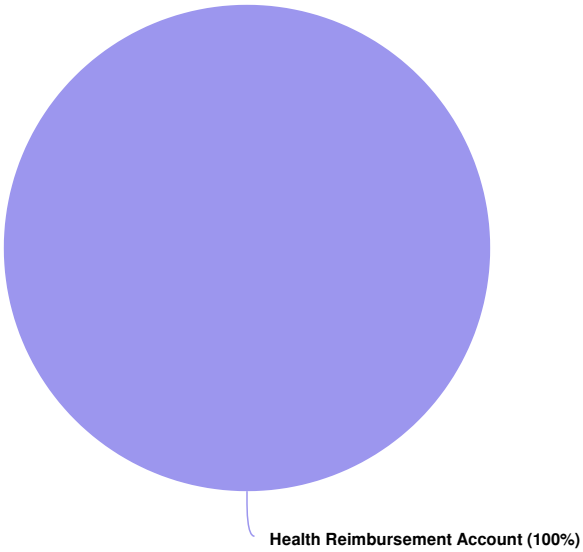



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Miscellaneous** | | | | | | |
| Miscellaneous Revenue | 601-389000 | $5,000 | $4,270 | $20,000 | $15,000 | -25% |
| **Total Miscellaneous:** | | **$5,000** | **$4,270** | **$20,000** | **$15,000** | **-25%** |

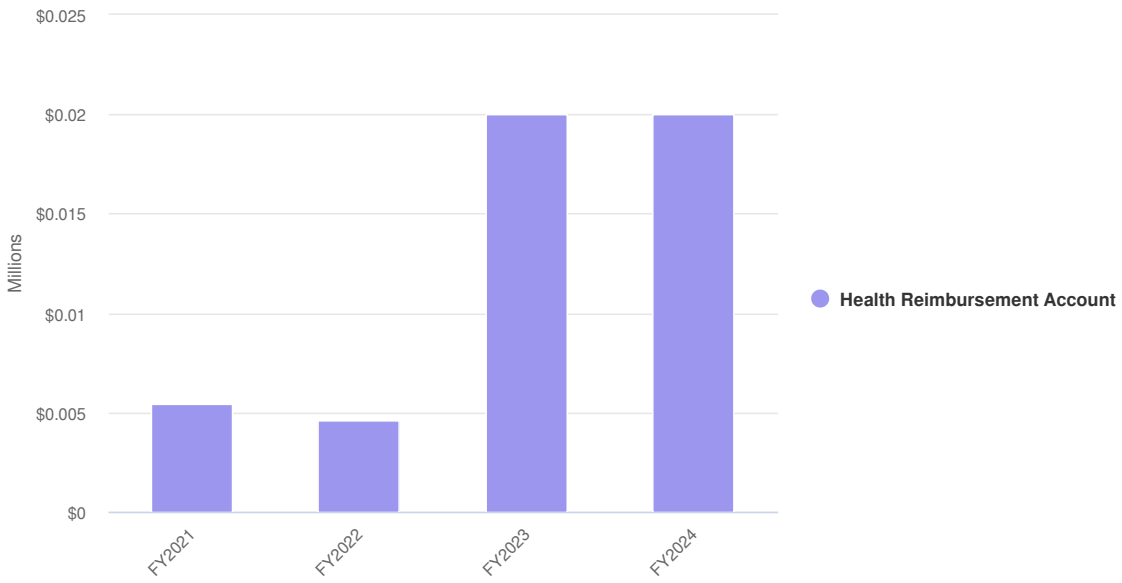
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **Total Revenue Source:** | | **$5,000** | **$4,270** | **$20,000** | **$15,000** | **-25%** |

# Expenditures by Fund

## 2024 Expenditures by Fund



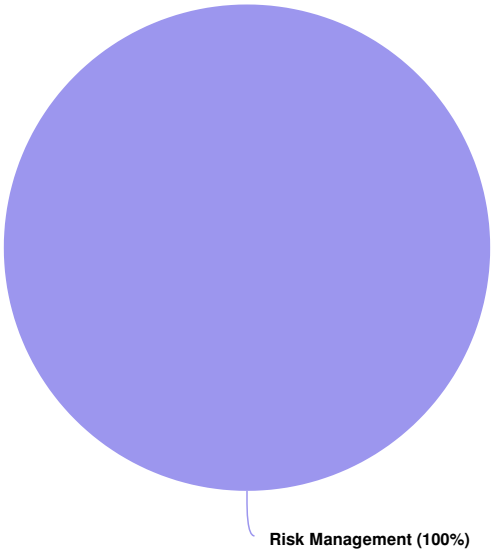

## Budgeted and Historical 2024 Expenditures by Fund



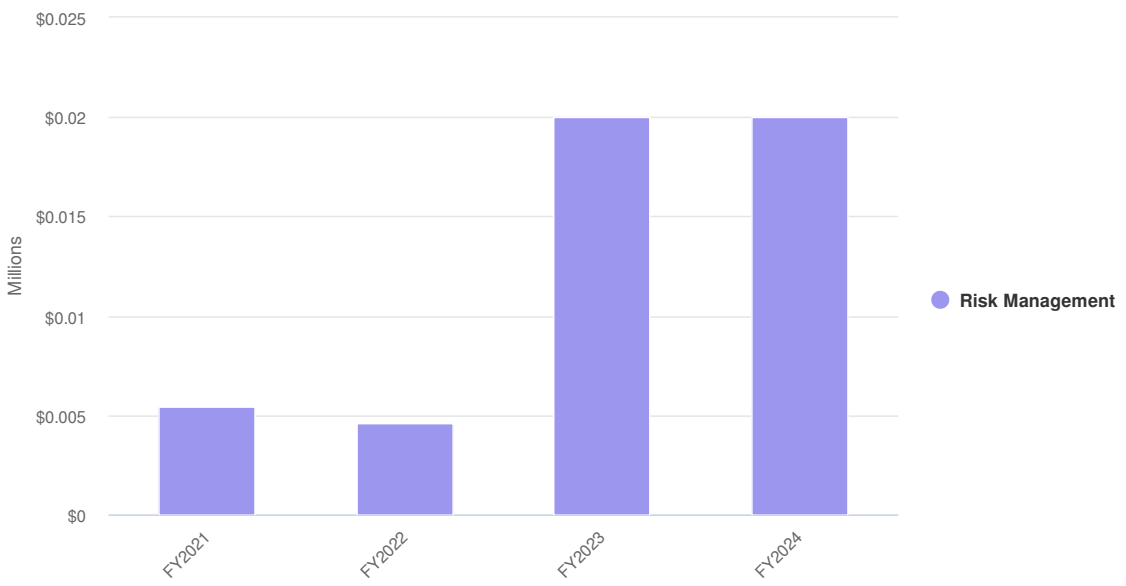
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Health Reimbursement Account** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Health & Wellness | 601.1555-512901 | $5,453 | $4,601 | $20,000 | $20,000 | 0% |
| **Total Personal Services and Benefits:** | | **$5,453** | **$4,601** | **$20,000** | **$20,000** | **0%** |
| **Total Health Reimbursement Account:** | | **$5,453** | **$4,601** | **$20,000** | **$20,000** | **0%** |

## Expenditures by Function

### Budgeted Expenditures by Function



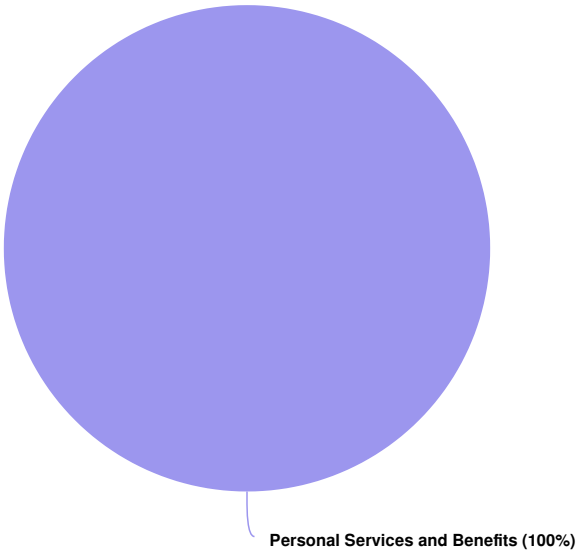
## Budgeted and Historical Expenditures by Function



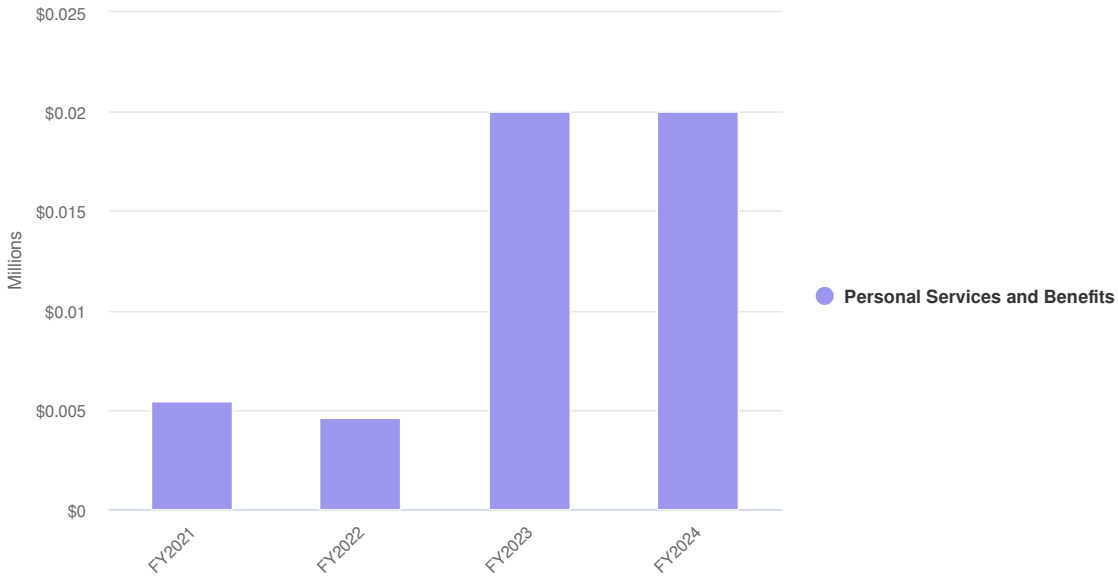

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| **Risk Management** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| Health & Wellness | 601.1555-512901 | $5,453 | $4,601 | $20,000 | $20,000 | 0% |
| **Total Personal Services and Benefits:** | | **$5,453** | **$4,601** | **$20,000** | **$20,000** | **0%** |
| **Total Risk Management:** | | **$5,453** | **$4,601** | **$20,000** | **$20,000** | **0%** |
| **Total Expenditures:** | | **$5,453** | **$4,601** | **$20,000** | **$20,000** | **0%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



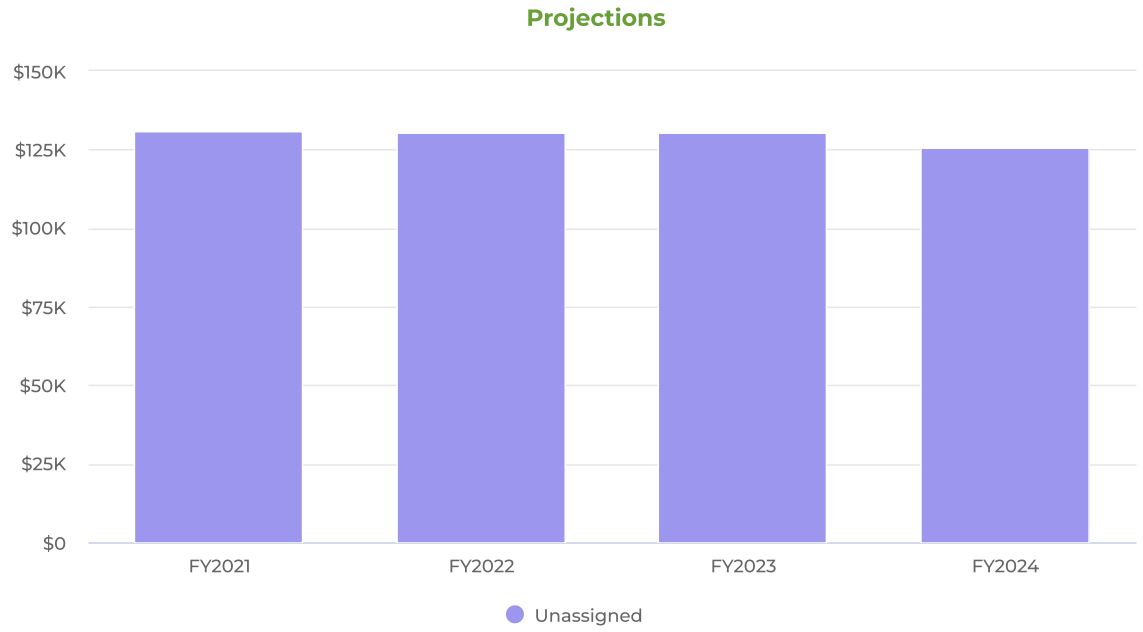

## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Personal Services and Benefits | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Risk Management** | | | | | | |
| Health & Wellness | 601.1555-512901 | $5,453 | $4,601 | $20,000 | $20,000 | 0% |
| **Total Risk Management:** | | **$5,453** | **$4,601** | **$20,000** | **$20,000** | **0%** |
| **Total Personal Services and Benefits:** | | **$5,453** | **$4,601** | **$20,000** | **$20,000** | **0%** |
| **Total Expense Objects:** | | **$5,453** | **$4,601** | **$20,000** | **$20,000** | **0%** |

# Fund Balance




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Unassigned | $130,903 | $130,572 | $130,572 | $125,572 | -3.8% | $-5,000 |
| **Total Fund Balance:** | **$130,903** | **$130,572** | **$130,572** | **$125,572** | **-3.8%** | **$-5,000** |

# Municipal Court Fund

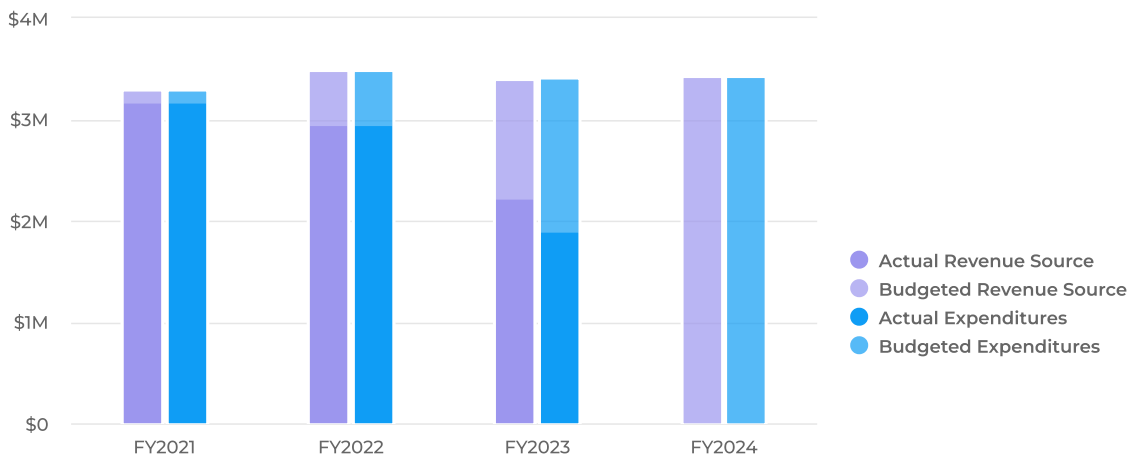
The Municipal Court agency fund is a trust and agency fund that captures all fines and fees collected by the City's Municipal Court that will ultimately be paid to other appropriate taxing agencies. The residual fine amount is then transferred to the City's General Fund.

## Fund 745 - Municipal Court Fund




## Summary

City of Duluth, GA is projecting $3.44M of revenue in FY2024, which represents a 1% increase over the prior year. Budgeted expenditures are projected to increase by 0.6% or $21.06K to $3.44M in FY2024.



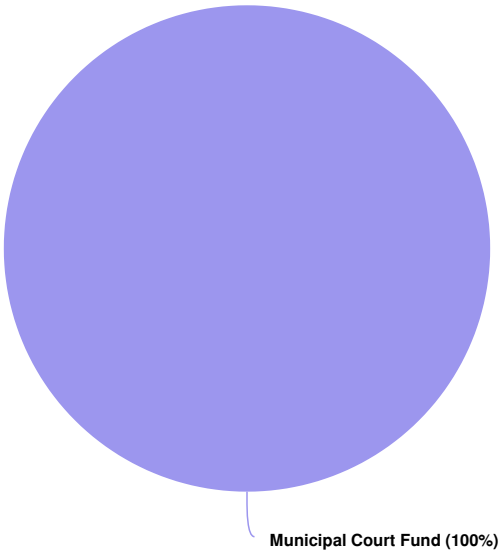

## Municipal Court Fund Comprehensive Summary

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **N/A** | **N/A** | **N/A** | **N/A** |
| **Revenues** | | | | | |
| **Fines and Forfeitures** | | | | | |
| Court Fines | 745-351170 | $3,148,791 | $2,814,385 | $3,348,700 | $3,299,260 |
| Bonds & Forfeitures | 745-351200 | $31,621 | $141,489 | $61,000 | $145,000 |
| **Total Fines and Forfeitures:** | | **$3,180,412** | **$2,955,873** | **$3,409,700** | **$3,444,260** |
| **Total Revenues:** | | **$3,180,412** | **$2,955,873** | **$3,409,700** | **$3,444,260** |
| | | | | | |
| **Expenditures** | | | | | |
| **Purchased/ Contracted Services** | | | | | |
| **Municipal Court** | | | | | |
| Software Licenses | 745.2000-523801 | $42,715 | $36,923 | $72,081 | $51,000 |
| **Total Municipal Court:** | | **$42,715** | **$36,923** | **$72,081** | **$51,000** |
| **Total Purchased/ Contracted Services:** | | **$42,715** | **$36,923** | **$72,081** | **$51,000** |
| | | | | | |
| **Other Costs** | | | | | |
| **Municipal Court** | | | | | |
| Peace Officers A & B | 745.2000-572001 | $148,325 | $163,891 | $212,000 | $224,505 |
| Peace Officer Training | 745.2000-572002 | $143,375 | $123,983 | $190,000 | $188,700 |
| Local Victim Assistance | 745.2000-572003 | $76,273 | $62,671 | $110,000 | $105,000 |
| Georgia Crime Victims | 745.2000-572004 | $301 | $338 | $6,500 | $6,500 |
| Brain & Spinal Injury | 745.2000-572005 | $3,505 | $3,530 | $13,735 | $12,335 |

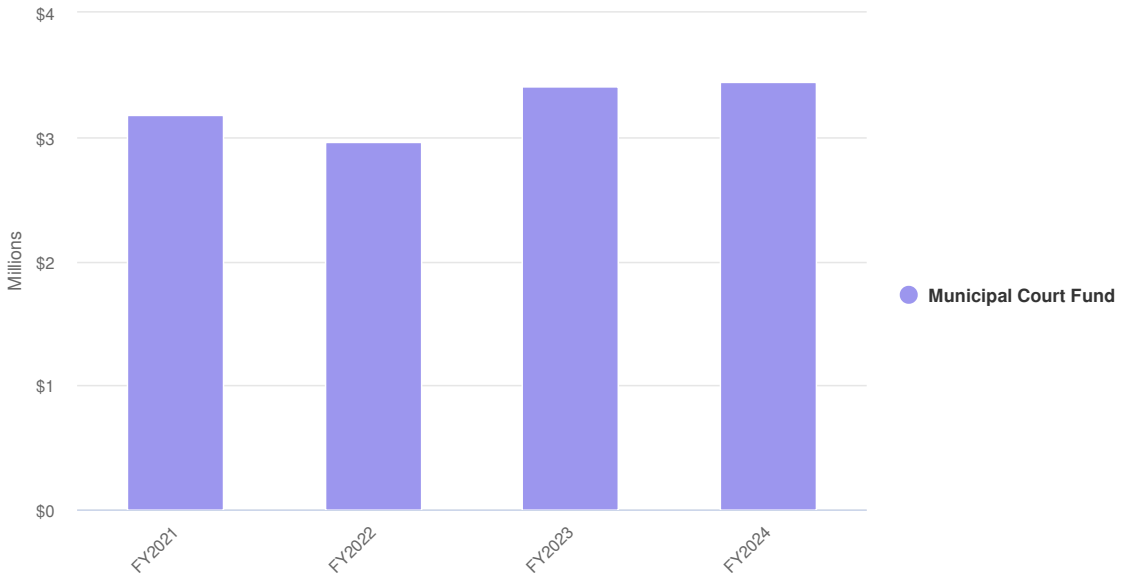
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| Crime Lab Fee | 745.2000-572006 | $189 | $432 | $8,884 | $7,645 |
| Jail Construction | 745.2000-572007 | $154,255 | $131,075 | $213,500 | $208,500 |
| County Drug Abuse | 745.2000-572008 | $5,419 | $2,518 | $14,500 | $13,075 |
| IDF | 745.2000-572009 | $147,351 | $129,078 | $199,000 | $205,500 |
| Drivers Education Fund | 745.2000-572010 | $22,319 | $18,550 | $48,000 | $46,500 |
| Cash Bond Refund | 745.2000-573001 | $38,272 | $60,696 | $112,000 | $152,000 |
| **Total Municipal Court:** | | **$739,586** | **$696,761** | **$1,128,119** | **$1,170,260** |
| **Total Other Costs:** | | **$739,586** | **$696,761** | **$1,128,119** | **$1,170,260** |
| | | | | | |
| **Other Financing Uses** | | | | | |
| **Municipal Court** | | | | | |
| Transfer to Fund 100 | 745.2000-611000 | $2,280,866 | $2,119,934 | $2,100,000 | $2,100,000 |
| Transfer to 281 Police Tech Fund | 745.2000-611013 | $117,244 | $102,256 | $123,000 | $123,000 |
| **Total Municipal Court:** | | **$2,398,111** | **$2,222,189** | **$2,223,000** | **$2,223,000** |
| **Total Other Financing Uses:** | | **$2,398,111** | **$2,222,189** | **$2,223,000** | **$2,223,000** |
| **Total Expenditures:** | | **$3,180,412** | **$2,955,873** | **$3,423,200** | **$3,444,260** |
| **Total Revenues Less Expenditures:** | | **$0** | **$0** | **-$13,500** | **$0** |
| **Ending Fund Balance:** | | **N/A** | **N/A** | **N/A** | **N/A** |

## Revenue by Fund

### 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund

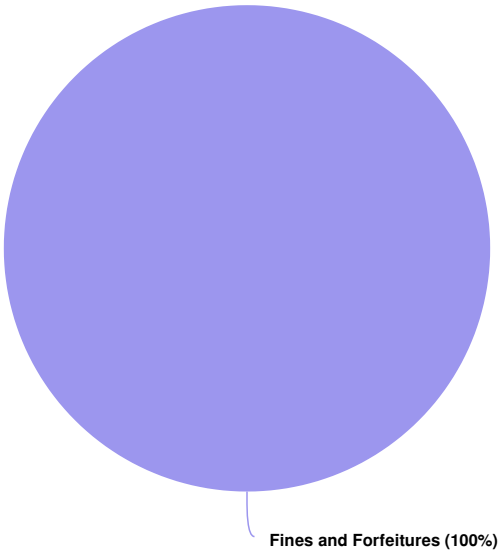



The fines and forfeiture collection budget  in FY 2024 is based on the current trends.

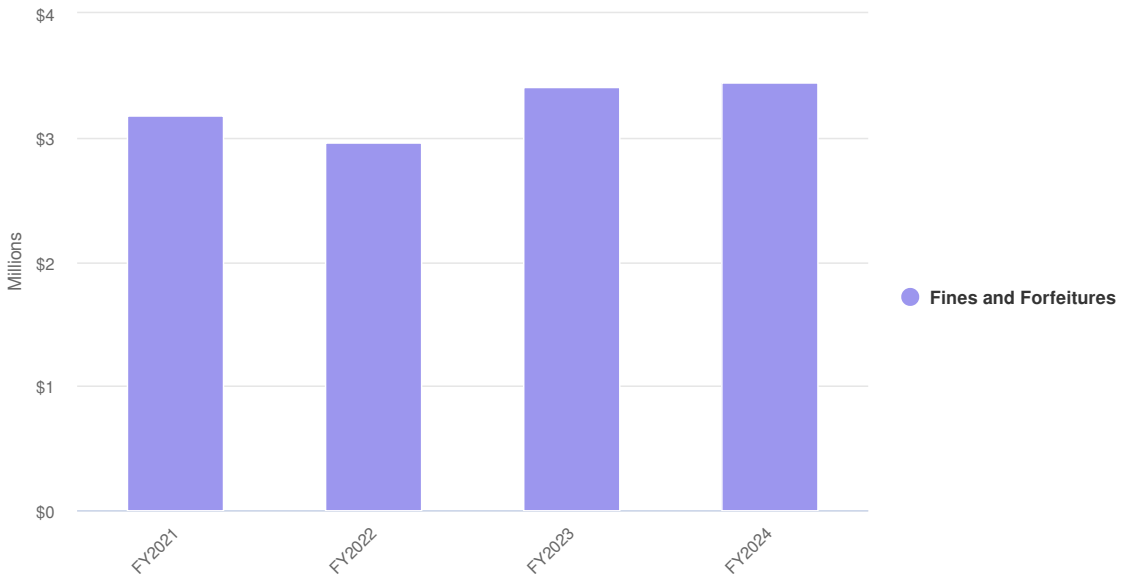
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Municipal Court Fund** | | | | | | |
| **Fines and Forfeitures** | | | | | | |
| Court Fines | 745-351170 | $3,148,791 | $2,814,385 | $3,348,700 | $3,299,260 | -1.5% |
| Bonds & Forfeitures | 745-351200 | $31,621 | $141,489 | $61,000 | $145,000 | 137.7% |
| **Total Fines and Forfeitures:** | | **$3,180,412** | **$2,955,873** | **$3,409,700** | **$3,444,260** | **1%** |
| **Total Municipal Court Fund:** | | **$3,180,412** | **$2,955,873** | **$3,409,700** | **$3,444,260** | **1%** |

# Revenues by Source

## Projected 2024 Revenues by Source




## Budgeted and Historical 2024 Revenues by Source

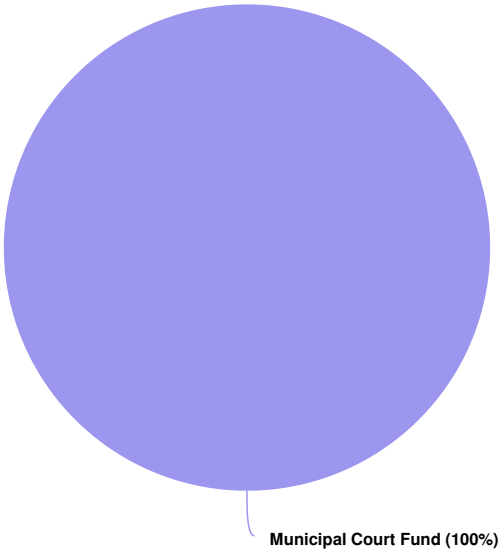



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Fines and Forfeitures** | | | | | | |
| Court Fines | 745-351170 | $3,148,791 | $2,814,385 | $3,348,700 | $3,299,260 | -1.5% |

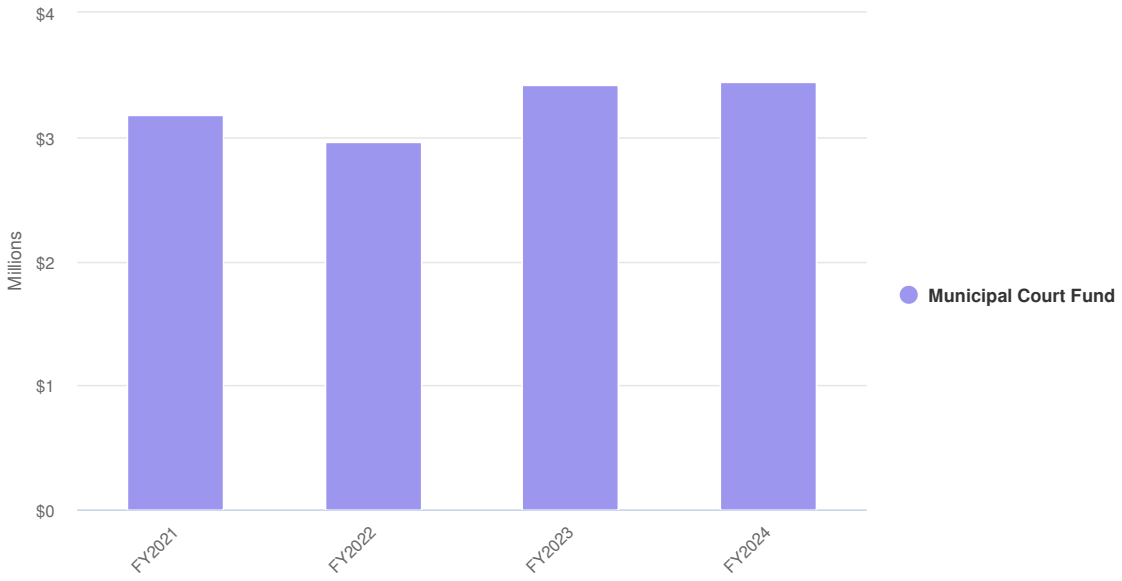
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Bonds & Forfeitures | 745-351200 | $31,621 | $141,489 | $61,000 | $145,000 | 137.7% |
| **Total Fines and Forfeitures:** | | **$3,180,412** | **$2,955,873** | **$3,409,700** | **$3,444,260** | **1%** |
| **Total Revenue Source:** | | **$3,180,412** | **$2,955,873** | **$3,409,700** | **$3,444,260** | **1%** |

## Expenditures by Fund

### 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund



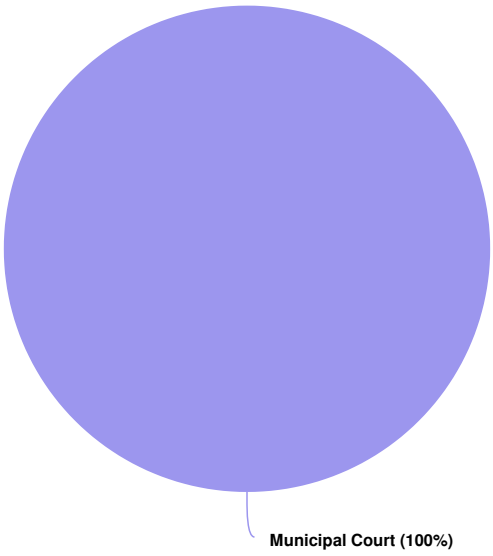

The expenditures budget in FY 2024 is based on current trends.

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Municipal Court Fund** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Software Licenses | 745.2000-523801 | $42,715 | $36,923 | $72,081 | $51,000 | -29.2% |
| **Total Purchased/ Contracted Services:** | | **$42,715** | **$36,923** | **$72,081** | **$51,000** | **-29.2%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Peace Officers A & B | 745.2000-572001 | $148,325 | $163,891 | $212,000 | $224,505 | 5.9% |
| Peace Officer Training | 745.2000-572002 | $143,375 | $123,983 | $190,000 | $188,700 | -0.7% |
| Local Victim Assistance | 745.2000-572003 | $76,273 | $62,671 | $110,000 | $105,000 | -4.5% |
| Georgia Crime Victims | 745.2000-572004 | $301 | $338 | $6,500 | $6,500 | 0% |
| Brain & Spinal Injury | 745.2000-572005 | $3,505 | $3,530 | $13,735 | $12,335 | -10.2% |
| Crime Lab Fee | 745.2000-572006 | $189 | $432 | $8,884 | $7,645 | -13.9% |
| Jail Construction | 745.2000-572007 | $154,255 | $131,075 | $213,500 | $208,500 | -2.3% |
| County Drug Abuse | 745.2000-572008 | $5,419 | $2,518 | $14,500 | $13,075 | -9.8% |
| IDF | 745.2000-572009 | $147,351 | $129,078 | $199,000 | $205,500 | 3.3% |

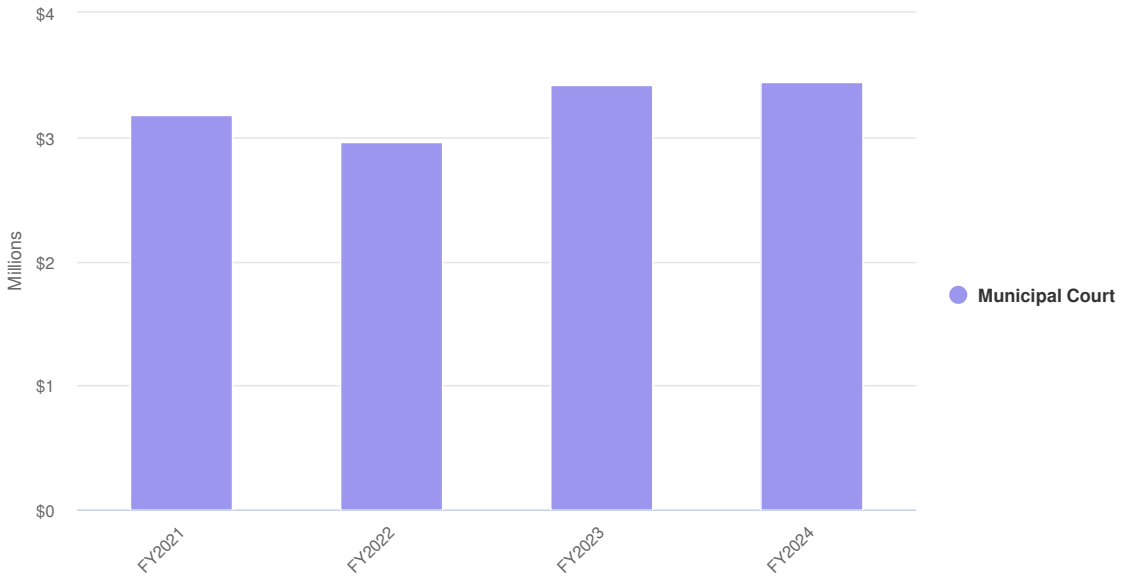
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Drivers Education Fund | 745.2000-572010 | $22,319 | $18,550 | $48,000 | $46,500 | -3.1% |
| Cash Bond Refund | 745.2000-573001 | $38,272 | $60,696 | $112,000 | $152,000 | 35.7% |
| **Total Other Costs:** | | **$739,586** | **$696,761** | **$1,128,119** | **$1,170,260** | **3.7%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 100 | 745.2000-611000 | $2,280,866 | $2,119,934 | $2,100,000 | $2,100,000 | 0% |
| Transfer to 281 Police Tech Fund | 745.2000-611013 | $117,244 | $102,256 | $123,000 | $123,000 | 0% |
| **Total Other Financing Uses:** | | **$2,398,111** | **$2,222,189** | **$2,223,000** | **$2,223,000** | **0%** |
| **Total Municipal Court Fund:** | | **$3,180,412** | **$2,955,873** | **$3,423,200** | **$3,444,260** | **0.6%** |

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

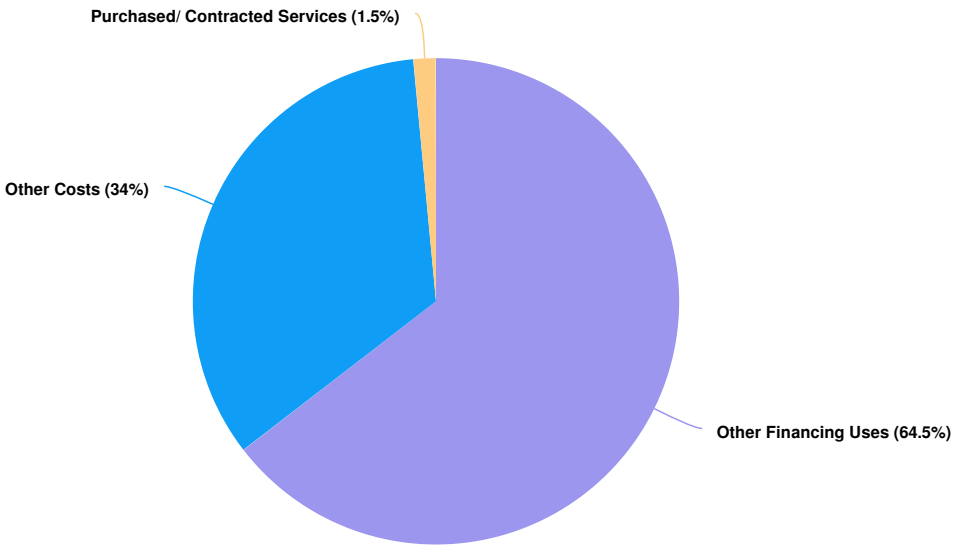



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Software Licenses | 745.2000-523801 | $42,715 | $36,923 | $72,081 | $51,000 | -29.2% |
| **Total Purchased/ Contracted Services:** | | **$42,715** | **$36,923** | **$72,081** | **$51,000** | **-29.2%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Peace Officers A & B | 745.2000-572001 | $148,325 | $163,891 | $212,000 | $224,505 | 5.9% |
| Peace Officer Training | 745.2000-572002 | $143,375 | $123,983 | $190,000 | $188,700 | -0.7% |
| Local Victim Assistance | 745.2000-572003 | $76,273 | $62,671 | $110,000 | $105,000 | -4.5% |
| Georgia Crime Victims | 745.2000-572004 | $301 | $338 | $6,500 | $6,500 | 0% |
| Brain & Spinal Injury | 745.2000-572005 | $3,505 | $3,530 | $13,735 | $12,335 | -10.2% |
| Crime Lab Fee | 745.2000-572006 | $189 | $432 | $8,884 | $7,645 | -13.9% |
| Jail Construction | 745.2000-572007 | $154,255 | $131,075 | $213,500 | $208,500 | -2.3% |
| County Drug Abuse | 745.2000-572008 | $5,419 | $2,518 | $14,500 | $13,075 | -9.8% |
| IDF | 745.2000-572009 | $147,351 | $129,078 | $199,000 | $205,500 | 3.3% |

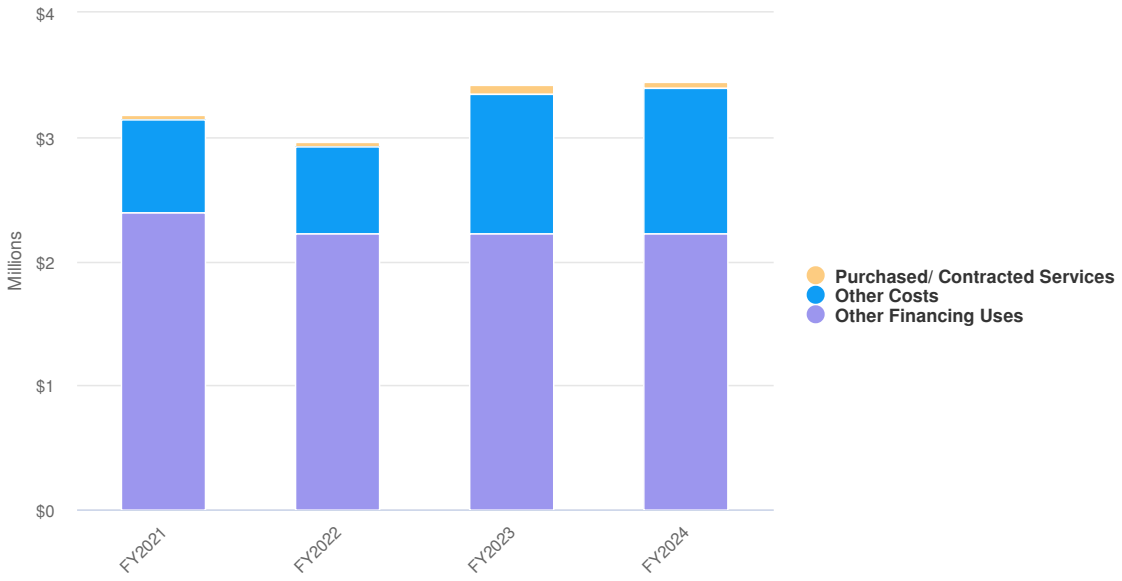
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Drivers Education Fund | 745.2000-572010 | $22,319 | $18,550 | $48,000 | $46,500 | -3.1% |
| Cash Bond Refund | 745.2000-573001 | $38,272 | $60,696 | $112,000 | $152,000 | 35.7% |
| **Total Other Costs:** | | **$739,586** | **$696,761** | **$1,128,119** | **$1,170,260** | **3.7%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 100 | 745.2000-611000 | $2,280,866 | $2,119,934 | $2,100,000 | $2,100,000 | 0% |
| Transfer to 281 Police Tech Fund | 745.2000-611013 | $117,244 | $102,256 | $123,000 | $123,000 | 0% |
| **Total Other Financing Uses:** | | **$2,398,111** | **$2,222,189** | **$2,223,000** | **$2,223,000** | **0%** |
| **Total Expenditures:** | | **$3,180,412** | **$2,955,873** | **$3,423,200** | **$3,444,260** | **0.6%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Municipal Court** | | | | | | |
| Software Licenses | 745.2000-523801 | $42,715 | $36,923 | $72,081 | $51,000 | -29.2% |
| Peace Officers A & B | 745.2000-572001 | $148,325 | $163,891 | $212,000 | $224,505 | 5.9% |
| Peace Officer Training | 745.2000-572002 | $143,375 | $123,983 | $190,000 | $188,700 | -0.7% |
| Local Victim Assistance | 745.2000-572003 | $76,273 | $62,671 | $110,000 | $105,000 | -4.5% |
| Georgia Crime Victims | 745.2000-572004 | $301 | $338 | $6,500 | $6,500 | 0% |
| Brain & Spinal Injury | 745.2000-572005 | $3,505 | $3,530 | $13,735 | $12,335 | -10.2% |
| Crime Lab Fee | 745.2000-572006 | $189 | $432 | $8,884 | $7,645 | -13.9% |
| Jail Construction | 745.2000-572007 | $154,255 | $131,075 | $213,500 | $208,500 | -2.3% |
| County Drug Abuse | 745.2000-572008 | $5,419 | $2,518 | $14,500 | $13,075 | -9.8% |
| IDF | 745.2000-572009 | $147,351 | $129,078 | $199,000 | $205,500 | 3.3% |
| Drivers Education Fund | 745.2000-572010 | $22,319 | $18,550 | $48,000 | $46,500 | -3.1% |
| Cash Bond Refund | 745.2000-573001 | $38,272 | $60,696 | $112,000 | $152,000 | 35.7% |
| Transfer to Fund 100 | 745.2000-611000 | $2,280,866 | $2,119,934 | $2,100,000 | $2,100,000 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Transfer to 281 Police Tech Fund | 745.2000-611013 | $117,244 | $102,256 | $123,000 | $123,000 | 0% |
| **Total Municipal Court:** | | **$3,180,412** | **$2,955,873** | **$3,423,200** | **$3,444,260** | **0.6%** |
| **Total Expense Objects:** | | **$3,180,412** | **$2,955,873** | **$3,423,200** | **$3,444,260** | **0.6%** |

# Downtown Development Authority

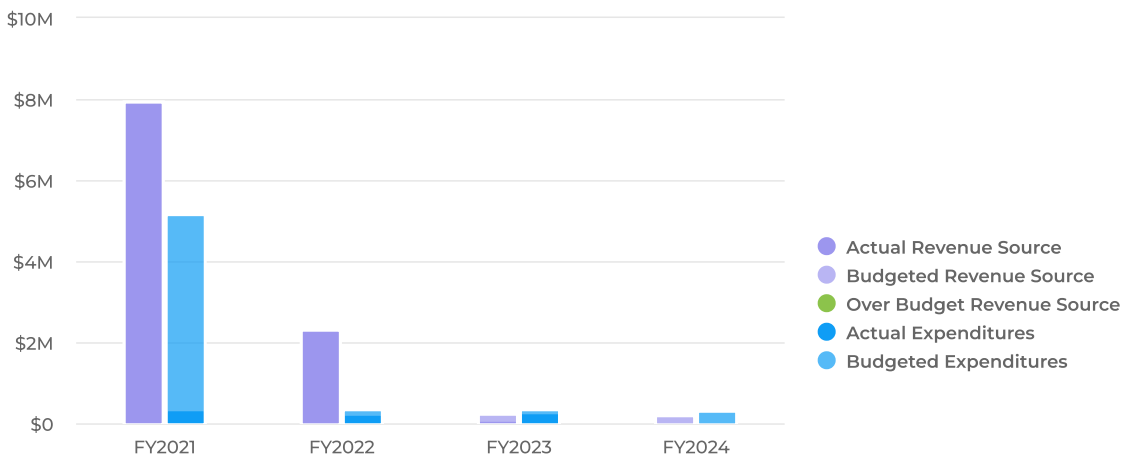
The Downtown Development Authority (Blended Component Unit) provides financing for the City related to the development of downtown Duluth.

## Fund 700 - Downtown Development Authority



## Summary

City of Duluth, GA is projecting $211.32K of revenue in FY2024, which represents a 21.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 8.3% or $31.32K to $344.69K in FY2024.



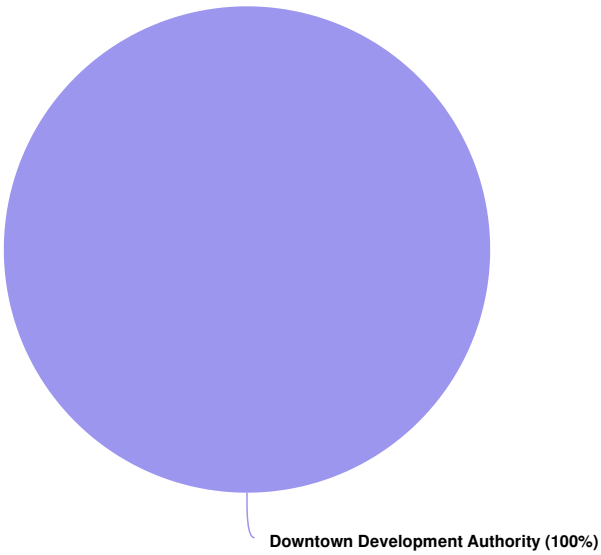

## Downtown Development Authority Comprehensive Summary

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **-$4,229,424** | **$3,328,434** | **$5,421,064** | **$5,315,362** |
| **Revenues** | | | | | |
| Other Taxes | 700-338000 | $0 | $115,175 | $102,058 | $102,058 |
| Interest Income - Checking | 700-361000 | $719 | $22 | $192 | $1,260 |
| Investment Income | 700-361001 | $1,673 | $93 | $90 | $90 |
| Interest - Dreamland | 700-361003 | $0 | $38,344 | $36,879 | $35,369 |
| Interest - Fabric | 700-361004 | $0 | $0 | $19,165 | $0 |
| Interest Good Word | 700-361005 | $0 | $77,917 | $75,281 | $72,543 |
| Contribution from Local Government | 700-372000 | $0 | $176,100 | $0 | $0 |
| Miscellaneous Revenue | 700-389000 | $105,470 | $12,283 | $0 | $0 |
| Transfer From Fund 100 | 700-391210 | $3,031,054 | $18,595 | $36,640 | $0 |
| Transfer from SPLOST 2009 | 700-391236 | $20,000 | $0 | $0 | $0 |
| Transfer from SPLOST 2014 | 700-391238 | $290,720 | $0 | $0 | $0 |
| Transfer from SPLOST 2017 | 700-391239 | $4,445,824 | $170 | $0 | $0 |
| Transfer from Fund 770 URA | 700-391270 | $0 | $1,922,887 | $0 | $0 |
| Transfer from Fund 280 | 700-391278 | $50,000 | $0 | $0 | $0 |
| **Total Revenues:** | | **$7,945,459** | **$2,361,586** | **$270,305** | **$211,320** |
| | | | | | |
| **Expenditures** | | | | | |
| **Downtown Development** | | | | | |
| Professional Services | 700.7550-521200 | $48,954 | $24,609 | $26,950 | $8,000 |
| Equipment Rental | 700.7550-522320 | $0 | $0 | $5,280 | $5,280 |
| Advertising/Promotions | 700.7550-523301 | $1,972 | $28,909 | $34,760 | $52,260 |
| Certification/ Educ/Training | 700.7550-523700 | $0 | $0 | $3,000 | $0 |
| Contract Labor | 700.7550-523850 | $210,000 | $210,000 | $210,000 | $210,000 |

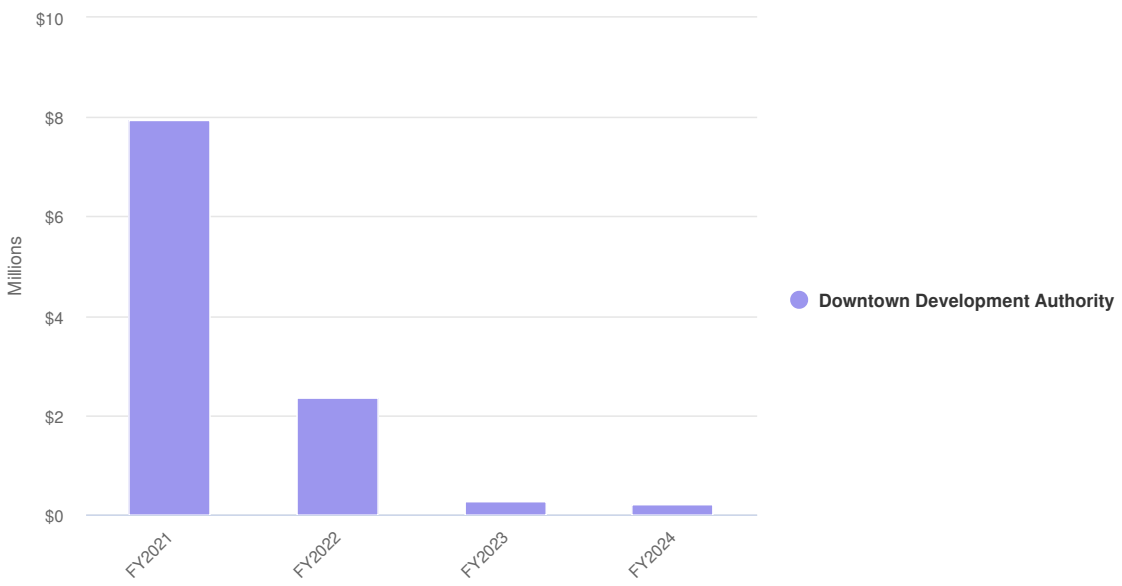
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| Site Improvements | 700.7550-541200 | $0 | $0 | $11,757 | $0 |
| Loss on Disposal - Fixed Assets | 700.7550-575000 | $0 | -$72,170 | $0 | $0 |
| Bond Interest | 700.7550-582100 | $106,081 | $1,028 | $1,020 | $1,365 |
| **Total Downtown Development:** | | **$367,007** | **$192,376** | **$292,767** | **$276,905** |
| | | | | | |
| **Parking** | | | | | |
| Bldg. Maintenance/Cleaning | 700.7564-522130 | $0 | $0 | $5,140 | $0 |
| Landscaping | 700.7564-522149 | $3,588 | $13,500 | $18,200 | $14,700 |
| Property Liability Insurance | 700.7564-523100 | $11,515 | $11,469 | $40,060 | $25,629 |
| Water/Sewer | 700.7564-531210 | $1,246 | $2,421 | $3,540 | $4,751 |
| Electric | 700.7564-531230 | $2,246 | $6,388 | $6,300 | $12,700 |
| Taxes on Purchased Property | 700.7564-571001 | $0 | $42,802 | $0 | $0 |
| **Total Parking:** | | **$18,595** | **$76,581** | **$73,240** | **$57,780** |
| | | | | | |
| **Downtown Facade Imp** | | | | | |
| Site Improvements | 700.7553-541200 | $2,000 | $0 | $10,000 | $10,000 |
| **Total Downtown Facade Imp:** | | **$2,000** | **$0** | **$10,000** | **$10,000** |
| **Total Expenditures:** | | **$387,601** | **$268,956** | **$376,007** | **$344,685** |
| **Total Revenues Less Expenditures:** | | **$7,557,858** | **$2,092,630** | **-$105,702** | **-$133,365** |
| **Ending Fund Balance:** | | **$3,328,434** | **$5,421,064** | **$5,315,362** | **$5,181,997** |

## Revenue by Fund

### 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund

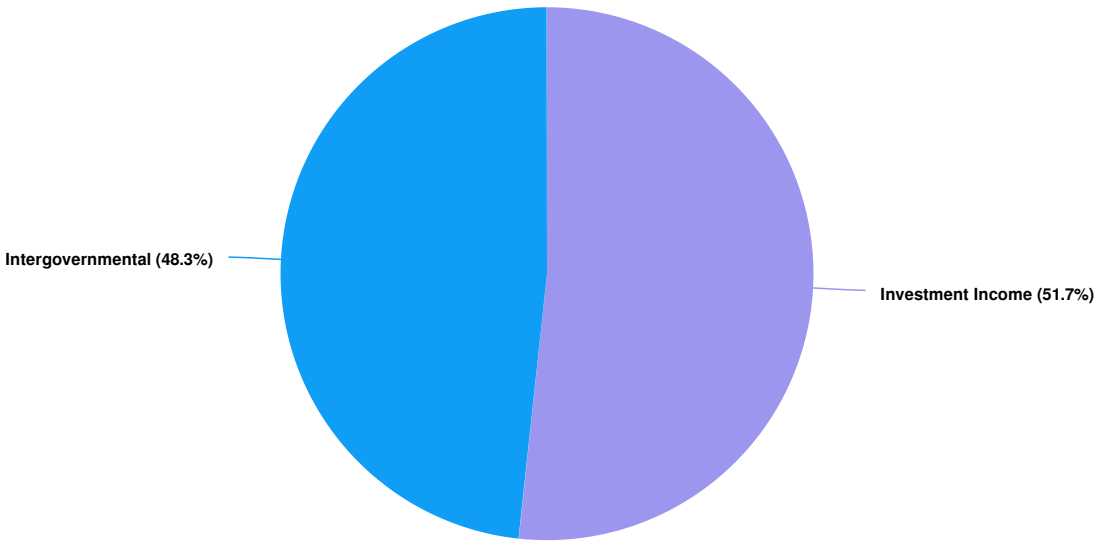



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Downtown Development Authority** | | | | | | |
| **Intergovernmental** | | | | | | |
| Other Taxes | 700-338000 | $0 | $115,175 | $102,058 | $102,058 | 0% |
| **Total Intergovernmental:** | | **$0** | **$115,175** | **$102,058** | **$102,058** | **0%** |
| | | | | | | |
| **Investment Income** | | | | | | |
| Interest Income - Checking | 700-361000 | $719 | $22 | $192 | $1,260 | 556.3% |
| Investment Income | 700-361001 | $1,673 | $93 | $90 | $90 | 0% |
| Interest - Dreamland | 700-361003 | $0 | $38,344 | $36,879 | $35,369 | -4.1% |
| Interest - Fabric | 700-361004 | $0 | $0 | $19,165 | $0 | -100% |
| Interest Good Word | 700-361005 | $0 | $77,917 | $75,281 | $72,543 | -3.6% |
| **Total Investment Income:** | | **$2,392** | **$116,377** | **$131,607** | **$109,262** | **-17%** |
| | | | | | | |
| **Contributions and Donations** | | | | | | |
| Contribution from Local Government | 700-372000 | $0 | $176,100 | $0 | $0 | 0% |
| **Total Contributions and Donations:** | | **$0** | **$176,100** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Miscellaneous** | | | | | | |

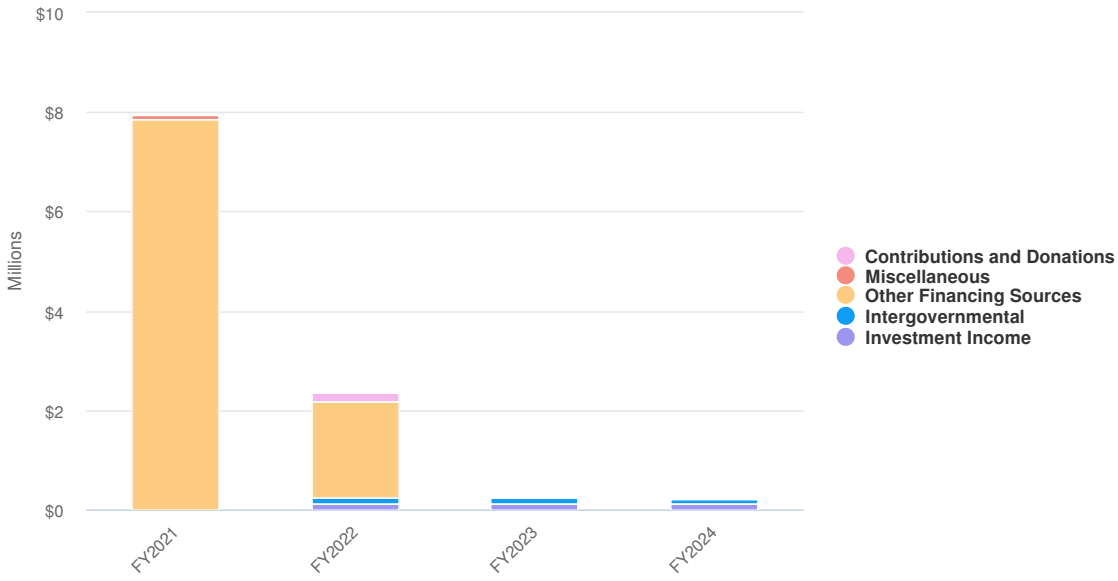
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Miscellaneous Revenue | 700-389000 | $105,470 | $12,283 | $0 | $0 | 0% |
| **Total Miscellaneous:** | | **$105,470** | **$12,283** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |
| Transfer From Fund 100 | 700-391210 | $3,031,054 | $18,595 | $36,640 | $0 | -100% |
| Transfer from SPLOST 2009 | 700-391236 | $20,000 | $0 | $0 | $0 | 0% |
| Transfer from SPLOST 2014 | 700-391238 | $290,720 | $0 | $0 | $0 | 0% |
| Transfer from SPLOST 2017 | 700-391239 | $4,445,824 | $170 | $0 | $0 | 0% |
| Transfer from Fund 770 URA | 700-391270 | $0 | $1,922,887 | $0 | $0 | 0% |
| Transfer from Fund 280 | 700-391278 | $50,000 | $0 | $0 | $0 | 0% |
| **Total Other Financing Sources:** | | **$7,837,597** | **$1,941,651** | **$36,640** | **$0** | **-100%** |
| **Total Downtown Development Authority:** | | **$7,945,459** | **$2,361,586** | **$270,305** | **$211,320** | **-21.8%** |

## Revenues by Source

### Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source

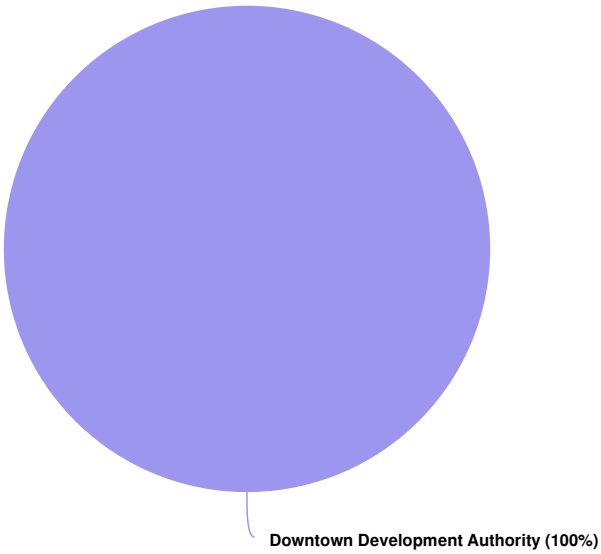



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Intergovernmental** | | | | | | |
| Other Taxes | 700-338000 | $0 | $115,175 | $102,058 | $102,058 | 0% |
| **Total Intergovernmental:** | | **$0** | **$115,175** | **$102,058** | **$102,058** | **0%** |
| | | | | | | |
| **Investment Income** | | | | | | |
| Interest Income - Checking | 700-361000 | $719 | $22 | $192 | $1,260 | 556.3% |
| Investment Income | 700-361001 | $1,673 | $93 | $90 | $90 | 0% |
| Interest - Dreamland | 700-361003 | $0 | $38,344 | $36,879 | $35,369 | -4.1% |
| Interest - Fabric | 700-361004 | $0 | $0 | $19,165 | $0 | -100% |
| Interest Good Word | 700-361005 | $0 | $77,917 | $75,281 | $72,543 | -3.6% |
| **Total Investment Income:** | | **$2,392** | **$116,377** | **$131,607** | **$109,262** | **-17%** |
| | | | | | | |
| **Contributions and Donations** | | | | | | |
| Contribution from Local Government | 700-372000 | $0 | $176,100 | $0 | $0 | 0% |
| **Total Contributions and Donations:** | | **$0** | **$176,100** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Miscellaneous** | | | | | | |
| Miscellaneous Revenue | 700-389000 | $105,470 | $12,283 | $0 | $0 | 0% |

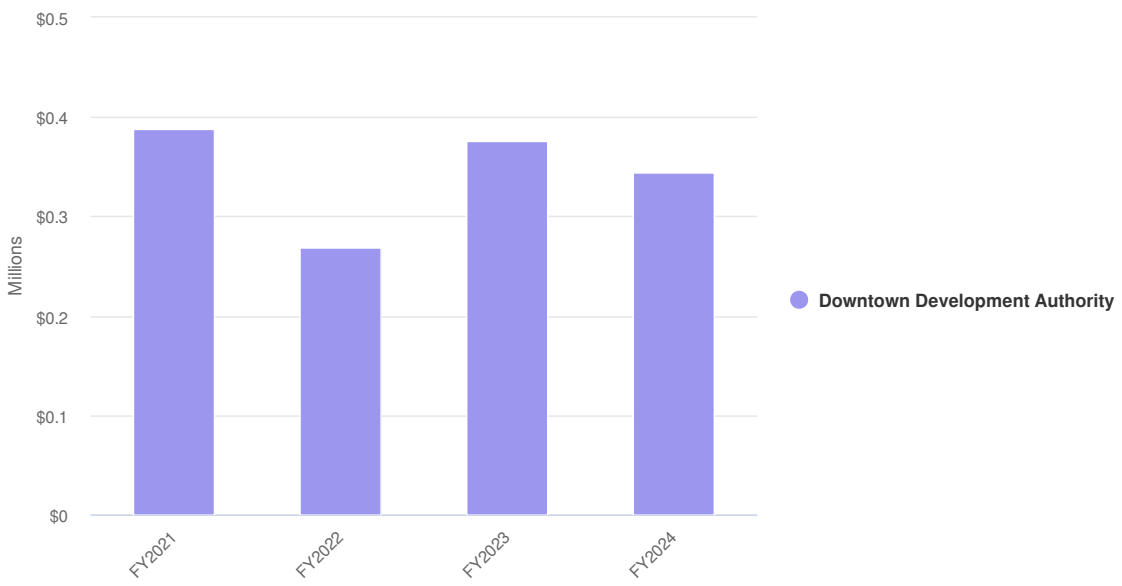
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Miscellaneous:** | | **$105,470** | **$12,283** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |
| Transfer From Fund 100 | 700-391210 | $3,031,054 | $18,595 | $36,640 | $0 | -100% |
| Transfer from SPLOST 2009 | 700-391236 | $20,000 | $0 | $0 | $0 | 0% |
| Transfer from SPLOST 2014 | 700-391238 | $290,720 | $0 | $0 | $0 | 0% |
| Transfer from SPLOST 2017 | 700-391239 | $4,445,824 | $170 | $0 | $0 | 0% |
| Transfer from Fund 770 URA | 700-391270 | $0 | $1,922,887 | $0 | $0 | 0% |
| Transfer from Fund 280 | 700-391278 | $50,000 | $0 | $0 | $0 | 0% |
| **Total Other Financing Sources:** | | **$7,837,597** | **$1,941,651** | **$36,640** | **$0** | **-100%** |
| **Total Revenue Source:** | | **$7,945,459** | **$2,361,586** | **$270,305** | **$211,320** | **-21.8%** |

## Expenditures by Fund

### 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund

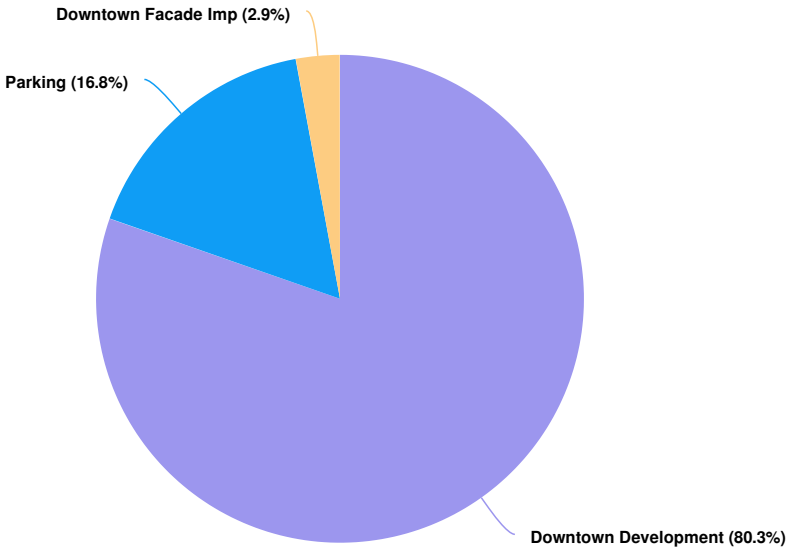



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Downtown Development Authority** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 700.7550-521200 | $48,954 | $24,609 | $26,950 | $8,000 | -70.3% |
| Equipment Rental | 700.7550-522320 | $0 | $0 | $5,280 | $5,280 | 0% |
| Bldg. Maintenance/Cleaning | 700.7564-522130 | $0 | $0 | $5,140 | $0 | -100% |
| Landscaping | 700.7564-522149 | $3,588 | $13,500 | $18,200 | $14,700 | -19.2% |
| Advertising/Promotions | 700.7550-523301 | $1,972 | $28,909 | $34,760 | $52,260 | 50.3% |
| Certification/ Educ/Training | 700.7550-523700 | $0 | $0 | $3,000 | $0 | -100% |
| Contract Labor | 700.7550-523850 | $210,000 | $210,000 | $210,000 | $210,000 | 0% |
| Property Liability Insurance | 700.7564-523100 | $11,515 | $11,469 | $40,060 | $25,629 | -36% |
| **Total Purchased/ Contracted Services:** | | **$276,029** | **$288,487** | **$343,390** | **$315,869** | **-8%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Water/Sewer | 700.7564-531210 | $1,246 | $2,421 | $3,540 | $4,751 | 34.2% |
| Electric | 700.7564-531230 | $2,246 | $6,388 | $6,300 | $12,700 | 101.6% |
| **Total Supplies:** | | **$3,492** | **$8,809** | **$9,840** | **$17,451** | **77.3%** |

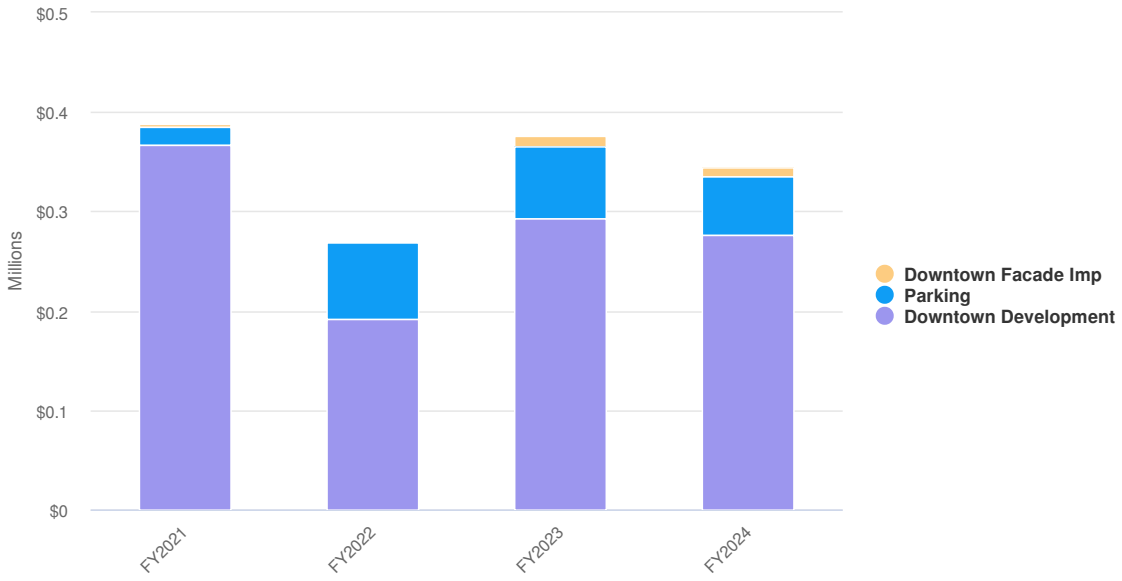
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Site Improvements | 700.7550-541200 | $0 | $0 | $11,757 | $0 | -100% |
| Site Improvements | 700.7553-541200 | $2,000 | $0 | $10,000 | $10,000 | 0% |
| **Total Capital Outlays:** | | **$2,000** | **$0** | **$21,757** | **$10,000** | **-54%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Taxes on Purchased Property | 700.7564-571001 | $0 | $42,802 | $0 | $0 | 0% |
| Loss on Disposal - Fixed Assets | 700.7550-575000 | $0 | -$72,170 | $0 | $0 | 0% |
| **Total Other Costs:** | | **$0** | **-$29,368** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Debt Service** | | | | | | |
| Bond Interest | 700.7550-582100 | $106,081 | $1,028 | $1,020 | $1,365 | 33.8% |
| **Total Debt Service:** | | **$106,081** | **$1,028** | **$1,020** | **$1,365** | **33.8%** |
| **Total Downtown Development Authority:** | | **$387,601** | **$268,956** | **$376,007** | **$344,685** | **-8.3%** |

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

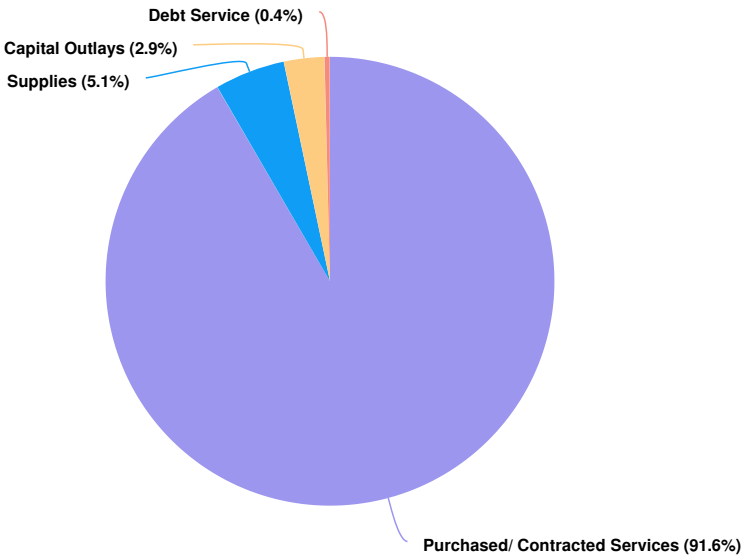



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 700.7550-521200 | $48,954 | $24,609 | $26,950 | $8,000 | -70.3% |
| Equipment Rental | 700.7550-522320 | $0 | $0 | $5,280 | $5,280 | 0% |
| Advertising/Promotions | 700.7550-523301 | $1,972 | $28,909 | $34,760 | $52,260 | 50.3% |
| Certification/ Educ/Training | 700.7550-523700 | $0 | $0 | $3,000 | $0 | -100% |
| Contract Labor | 700.7550-523850 | $210,000 | $210,000 | $210,000 | $210,000 | 0% |
| Bldg. Maintenance/Cleaning | 700.7564-522130 | $0 | $0 | $5,140 | $0 | -100% |
| Landscaping | 700.7564-522149 | $3,588 | $13,500 | $18,200 | $14,700 | -19.2% |
| Property Liability Insurance | 700.7564-523100 | $11,515 | $11,469 | $40,060 | $25,629 | -36% |
| **Total Purchased/ Contracted Services:** | | **$276,029** | **$288,487** | **$343,390** | **$315,869** | **-8%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Site Improvements | 700.7550-541200 | $0 | $0 | $11,757 | $0 | -100% |
| Site Improvements | 700.7553-541200 | $2,000 | $0 | $10,000 | $10,000 | 0% |

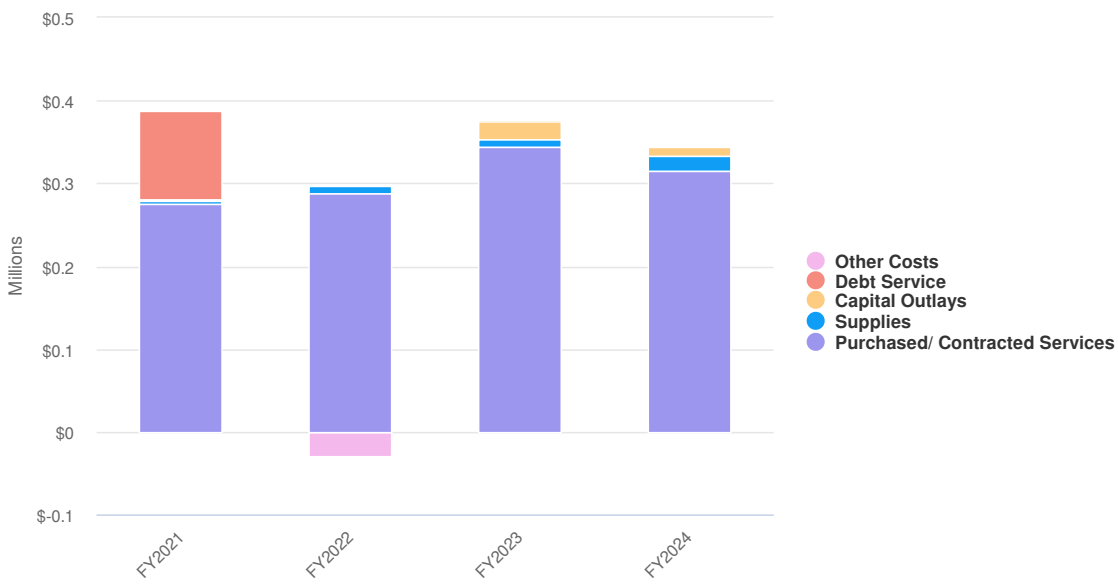
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Capital Outlays:** | | **$2,000** | **$0** | **$21,757** | **$10,000** | **-54%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Loss on Disposal - Fixed Assets | 700.7550-575000 | $0 | -$72,170 | $0 | $0 | 0% |
| Taxes on Purchased Property | 700.7564-571001 | $0 | $42,802 | $0 | $0 | 0% |
| **Total Other Costs:** | | **$0** | **-$29,368** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Debt Service** | | | | | | |
| Bond Interest | 700.7550-582100 | $106,081 | $1,028 | $1,020 | $1,365 | 33.8% |
| **Total Debt Service:** | | **$106,081** | **$1,028** | **$1,020** | **$1,365** | **33.8%** |
| | | | | | | |
| **Supplies** | | | | | | |
| Water/Sewer | 700.7564-531210 | $1,246 | $2,421 | $3,540 | $4,751 | 34.2% |
| Electric | 700.7564-531230 | $2,246 | $6,388 | $6,300 | $12,700 | 101.6% |
| **Total Supplies:** | | **$3,492** | **$8,809** | **$9,840** | **$17,451** | **77.3%** |
| **Total Expenditures:** | | **$387,601** | **$268,956** | **$376,007** | **$344,685** | **-8.3%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



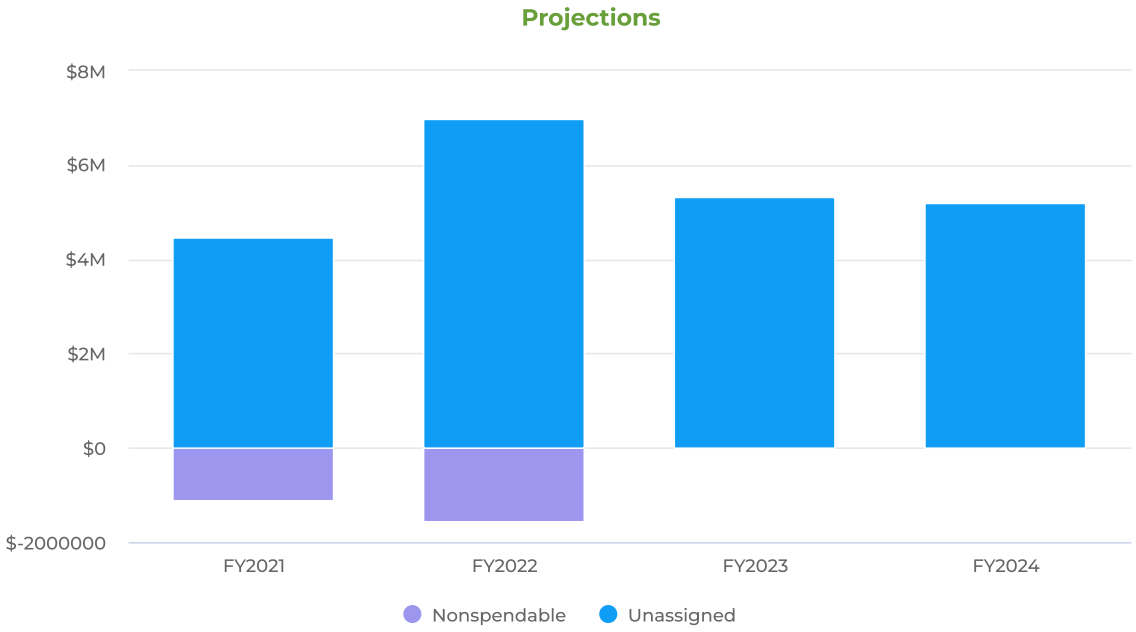
## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Downtown Development** | | | | | | |
| Professional Services | 700.7550-521200 | $48,954 | $24,609 | $26,950 | $8,000 | -70.3% |
| Equipment Rental | 700.7550-522320 | $0 | $0 | $5,280 | $5,280 | 0% |
| Advertising/Promotions | 700.7550-523301 | $1,972 | $28,909 | $34,760 | $52,260 | 50.3% |
| Certification/ Educ/Training | 700.7550-523700 | $0 | $0 | $3,000 | $0 | -100% |
| Contract Labor | 700.7550-523850 | $210,000 | $210,000 | $210,000 | $210,000 | 0% |
| Site Improvements | 700.7550-541200 | $0 | $0 | $11,757 | $0 | -100% |
| Loss on Disposal - Fixed Assets | 700.7550-575000 | $0 | -$72,170 | $0 | $0 | 0% |
| Bond Interest | 700.7550-582100 | $106,081 | $1,028 | $1,020 | $1,365 | 33.8% |
| **Total Downtown Development:** | | **$367,007** | **$192,376** | **$292,767** | **$276,905** | **-5.4%** |
| | | | | | | |
| **Parking** | | | | | | |
| Bldg. Maintenance/Cleaning | 700.7564-522130 | $0 | $0 | $5,140 | $0 | -100% |
| Landscaping | 700.7564-522149 | $3,588 | $13,500 | $18,200 | $14,700 | -19.2% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Property Liability Insurance | 700.7564-523100 | $11,515 | $11,469 | $40,060 | $25,629 | -36% |
| Water/Sewer | 700.7564-531210 | $1,246 | $2,421 | $3,540 | $4,751 | 34.2% |
| Electric | 700.7564-531230 | $2,246 | $6,388 | $6,300 | $12,700 | 101.6% |
| Taxes on Purchased Property | 700.7564-571001 | $0 | $42,802 | $0 | $0 | 0% |
| **Total Parking:** | | **$18,595** | **$76,581** | **$73,240** | **$57,780** | **-21.1%** |
| | | | | | | |
| **Downtown Facade Imp** | | | | | | |
| Site Improvements | 700.7553-541200 | $2,000 | $0 | $10,000 | $10,000 | 0% |
| **Total Downtown Facade Imp:** | | **$2,000** | **$0** | **$10,000** | **$10,000** | **0%** |
| **Total Expense Objects:** | | **$387,601** | **$268,956** | **$376,007** | **$344,685** | **-8.3%** |

# Fund Balance




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Unassigned | $4,450,450 | $6,988,449 | $5,315,362 | $5,181,997 | -2.5% | $-133,365 |
| Nonspendable | $-1,122,016 | $-1,567,385 | $0 | $0 | 0% | $0 |
| **Total Fund Balance:** | **$3,328,434** | **$5,421,064** | **$5,315,362** | **$5,181,997** | **-2.5%** | **$-133,365** |

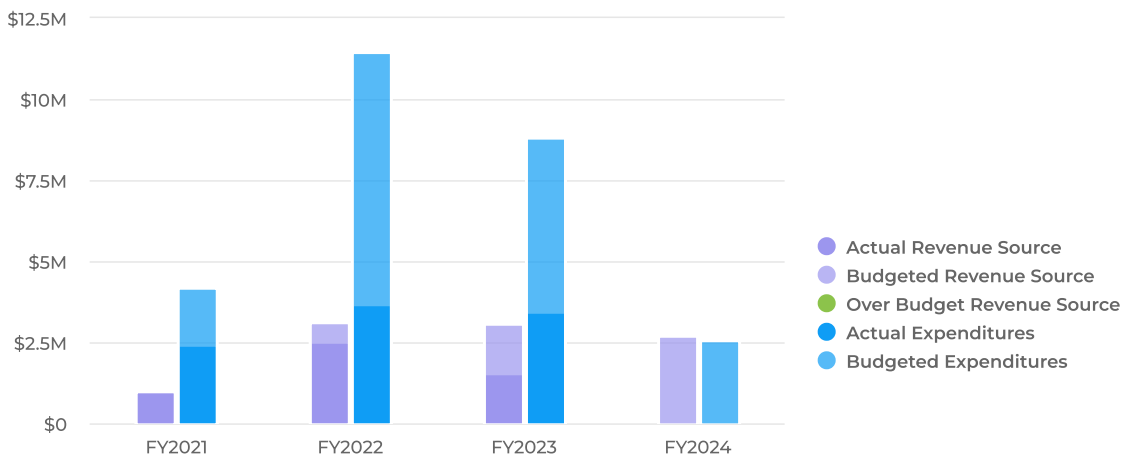
The Urban Redeveloopment Authority (Blended Component Unit) provides financing for the City related to the redevelopment of certain areas within the city.

# Fund 770 - Urban Redevelopment




## Summary

City of Duluth, GA is projecting $2.72M of revenue in FY2024, which represents a 12.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 70.4% or $6.21M to $2.61M in FY2024.




## Urban Redevelopment Comprehensive Summary

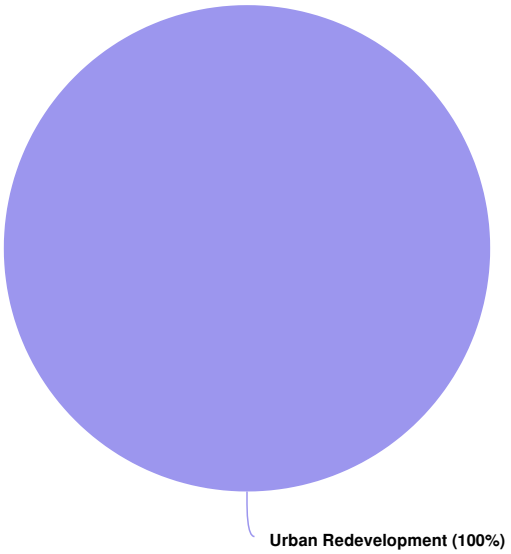
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| **Beginning Fund Balance:** | | **-$2,180,244** | **-$3,569,864** | **-$4,704,547** | **-$10,414,088** |
| **Revenues** | | | | | |
| **Investment Income** | | | | | |
| Investment Income | 770-361001 | $29,271 | $76,218 | $100,800 | $186,420 |
| **Total Investment Income:** | | **$29,271** | **$76,218** | **$100,800** | **$186,420** |
| | | | | | |
| **Contributions and Donations** | | | | | |
| Contribution from Local Government | 770-372000 | $0 | $100,000 | $0 | $0 |
| **Total Contributions and Donations:** | | **$0** | **$100,000** | **$0** | **$0** |
| | | | | | |
| **Other Financing Sources** | | | | | |
| Transfer From Fund 100 | 770-391210 | $1,027,654 | $1,277,231 | $1,616,902 | $1,024,291 |
| Transfer from Tax Allocation District | 770-391279 | $0 | $1,098,823 | $1,393,349 | $1,506,836 |
| **Total Other Financing Sources:** | | **$1,027,654** | **$2,376,055** | **$3,010,251** | **$2,531,127** |
| **Total Revenues:** | | **$1,056,924** | **$2,552,272** | **$3,111,051** | **$2,717,547** |
| | | | | | |
| **Expenditures** | | | | | |
| **Purchased/ Contracted Services** | | | | | |
| **Paved Streets** | | | | | |
| Professional Services | 770.4221.0016-521200 | $30,045 | -$10,000 | $456,596 | $0 |
| Professional Services | 770.4221.0017-521200 | $26,009 | $12,337 | $3,806 | $0 |
| **Total Paved Streets:** | | **$56,054** | **$2,337** | **$460,402** | **$0** |
| | | | | | |
| **Spectator Recreation** | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| Professional Services | 770.6170-521200 | $0 | $0 | $8,470 | $0 |
| **Total Spectator Recreation:** | | **$0** | **$0** | **$8,470** | **$0** |
| | | | | | |
| **Special Recreational Facilities** | | | | | |
| Professional Services | 770.6180-521200 | $139,613 | -$950,196 | $158,850 | $0 |
| **Total Special Recreational Facilities:** | | **$139,613** | **-$950,196** | **$158,850** | **$0** |
| | | | | | |
| **Park Areas** | | | | | |
| Professional Services | 770.6220-521200 | $0 | $6,673 | $85,326 | $0 |
| **Total Park Areas:** | | **$0** | **$6,673** | **$85,326** | **$0** |
| | | | | | |
| **Urban Redevelopment** | | | | | |
| Technical Services | 770.7320-521300 | $11,621 | $18,422 | $14,838 | $20,000 |
| **Total Urban Redevelopment:** | | **$11,621** | **$18,422** | **$14,838** | **$20,000** |
| | | | | | |
| **General Administration Fees** | | | | | |
| Advertising/Public Notices | 770.1595-523300 | $0 | $20 | $162 | $0 |
| **Total General Administration Fees:** | | **$0** | **$20** | **$162** | **$0** |
| | | | | | |
| **Total Purchased/ Contracted Services:** | | **$207,287** | **-$922,743** | **$728,048** | **$20,000** |
| | | | | | |
| **Capital Outlays** | | | | | |
| **Roadways & Walkways** | | | | | |
| Site Improvements | 770.4220.0008-541200 | $0 | $0 | $710,724 | $0 |
| Infrastructure | 770.4220.0015-541400 | $0 | $0 | $71,785 | $0 |
| **Total Roadways & Walkways:** | | **$0** | **$0** | **$782,509** | **$0** |
| | | | | | |
| **Paved Streets** | | | | | |
| Site Improvements | 770.4221.0016-541200 | $0 | $10,000 | $2,803,000 | $0 |
| **Total Paved Streets:** | | **$0** | **$10,000** | **$2,803,000** | **$0** |
| | | | | | |
| **Sanitary Sewer** | | | | | |
| Infrastructure | 770.4250-541400 | $0 | $84,000 | $0 | $0 |
| **Total Sanitary Sewer:** | | **$0** | **$84,000** | **$0** | **$0** |
| | | | | | |
| **Special Recreational Facilities** | | | | | |
| Site Improvements | 770.6180-541200 | $0 | $950,196 | $2,000,000 | $0 |
| **Total Special Recreational Facilities:** | | **$0** | **$950,196** | **$2,000,000** | **$0** |
| | | | | | |
| **Park Areas** | | | | | |

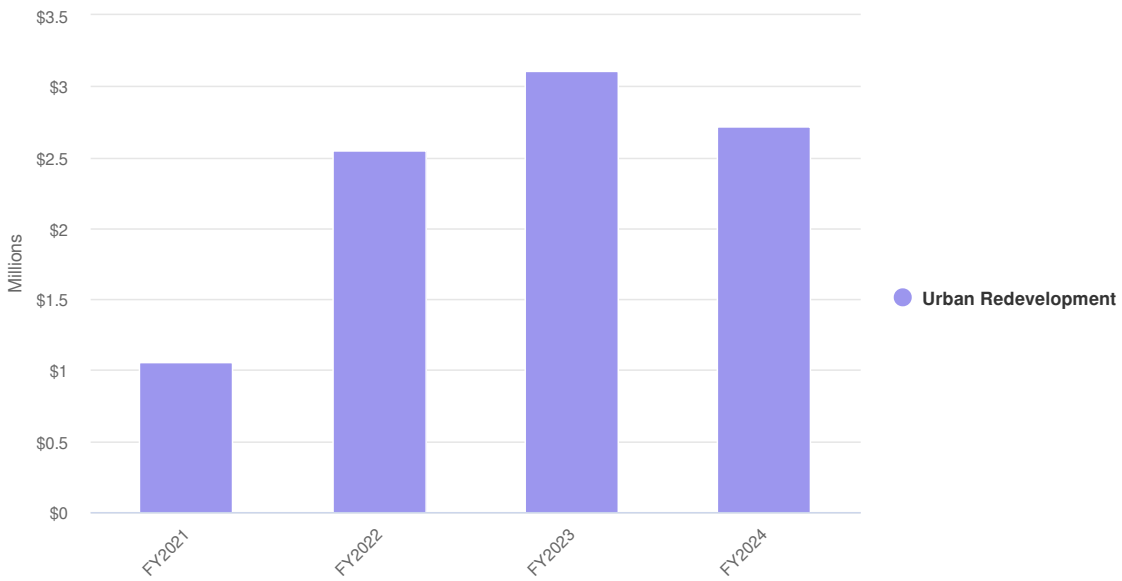
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted |
|---|---|---|---|---|---|
| Site Improvements | 770.6220-541200 | $0 | $199,301 | $503,728 | $0 |
| **Total Park Areas:** | | **$0** | **$199,301** | **$503,728** | **$0** |
| | | | | | |
| **Urban Redevelopment** | | | | | |
| Land | 770.7320-541100 | $0 | $0 | $545,000 | $0 |
| **Total Urban Redevelopment:** | | **$0** | **$0** | **$545,000** | **$0** |
| **Total Capital Outlays:** | | **$0** | **$1,243,497** | **$6,634,237** | **$0** |
| | | | | | |
| **Other Costs** | | | | | |
| **Urban Redevelopment** | | | | | |
| Intergovernmental Expenditures | 770.7320-571000 | $1,775,859 | $0 | $0 | $0 |
| Payments to Others | 770.7320-573000 | $0 | $791,614 | $839,386 | $2,020,000 |
| **Total Urban Redevelopment:** | | **$1,775,859** | **$791,614** | **$839,386** | **$2,020,000** |
| **Total Other Costs:** | | **$1,775,859** | **$791,614** | **$839,386** | **$2,020,000** |
| | | | | | |
| **Debt Service** | | | | | |
| **Urban Redevelopment** | | | | | |
| Bond Interest | 770.7320-582100 | $161,296 | $569,618 | $563,349 | $545,836 |
| Issuance Costs | 770.7320-584000 | $194,261 | $0 | $0 | $0 |
| **Total Urban Redevelopment:** | | **$355,557** | **$569,618** | **$563,349** | **$545,836** |
| | | | | | |
| **No Department** | | | | | |
| Interest Expense | 770-582300 | $107,842 | $82,084 | $55,572 | $28,182 |
| **Total No Department:** | | **$107,842** | **$82,084** | **$55,572** | **$28,182** |
| **Total Debt Service:** | | **$463,398** | **$651,701** | **$618,921** | **$574,018** |
| | | | | | |
| **Other Financing Uses** | | | | | |
| **Other Financing Uses** | | | | | |
| Transfer to Fund 700 DDA | 770.9000-611042 | $0 | $1,922,887 | $0 | $0 |
| **Total Other Financing Uses:** | | **$0** | **$1,922,887** | **$0** | **$0** |
| **Total Other Financing Uses:** | | **$0** | **$1,922,887** | **$0** | **$0** |
| **Total Expenditures:** | | **$2,446,544** | **$3,686,956** | **$8,820,592** | **$2,614,018** |
| **Total Revenues Less Expenditures:** | | **-$1,389,620** | **-$1,134,683** | **-$5,709,541** | **$103,529** |
| **Ending Fund Balance:** | | **-$3,569,864** | **-$4,704,547** | **-$10,414,088** | **-$10,310,559** |

# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund

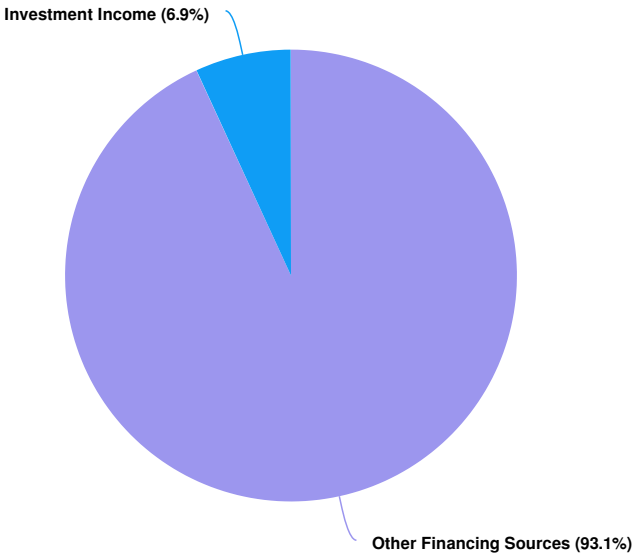



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Urban Redevelopment** | | | | | | |
| **Investment Income** | | | | | | |
| Investment Income | 770-361001 | $29,271 | $76,218 | $100,800 | $186,420 | 84.9% |
| **Total Investment Income:** | | **$29,271** | **$76,218** | **$100,800** | **$186,420** | **84.9%** |

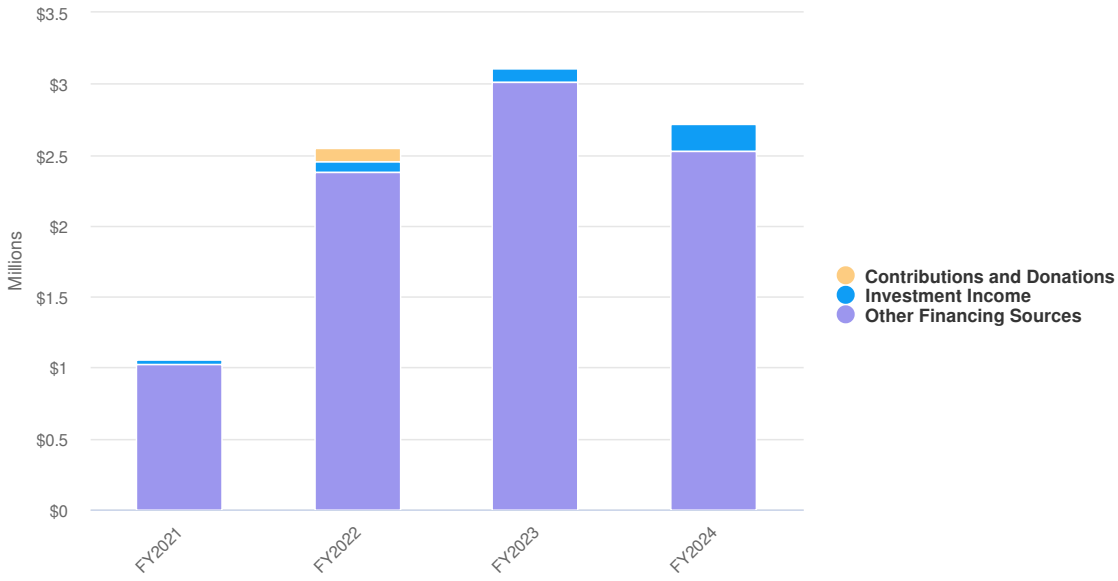
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **Contributions and Donations** | | | | | | |
| Contribution from Local Government | 770-372000 | $0 | $100,000 | $0 | $0 | 0% |
| **Total Contributions and Donations:** | | **$0** | **$100,000** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |
| Transfer From Fund 100 | 770-391210 | $1,027,654 | $1,277,231 | $1,616,902 | $1,024,291 | -36.7% |
| Transfer from Tax Allocation District | 770-391279 | $0 | $1,098,823 | $1,393,349 | $1,506,836 | 8.1% |
| **Total Other Financing Sources:** | | **$1,027,654** | **$2,376,055** | **$3,010,251** | **$2,531,127** | **-15.9%** |
| **Total Urban Redevelopment:** | | **$1,056,924** | **$2,552,272** | **$3,111,051** | **$2,717,547** | **-12.6%** |

## Revenues by Source

### Projected 2024 Revenues by Source



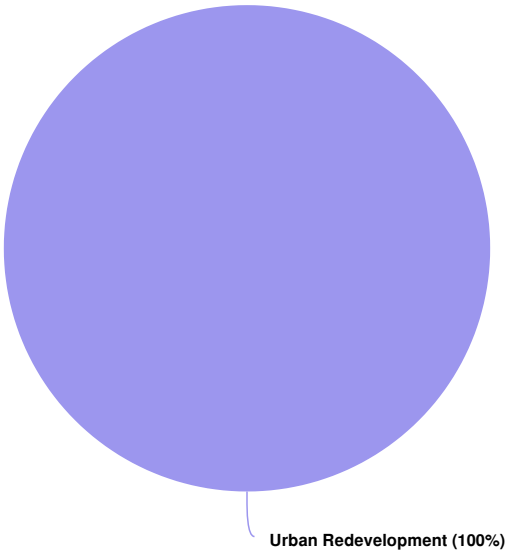
## Budgeted and Historical 2024 Revenues by Source



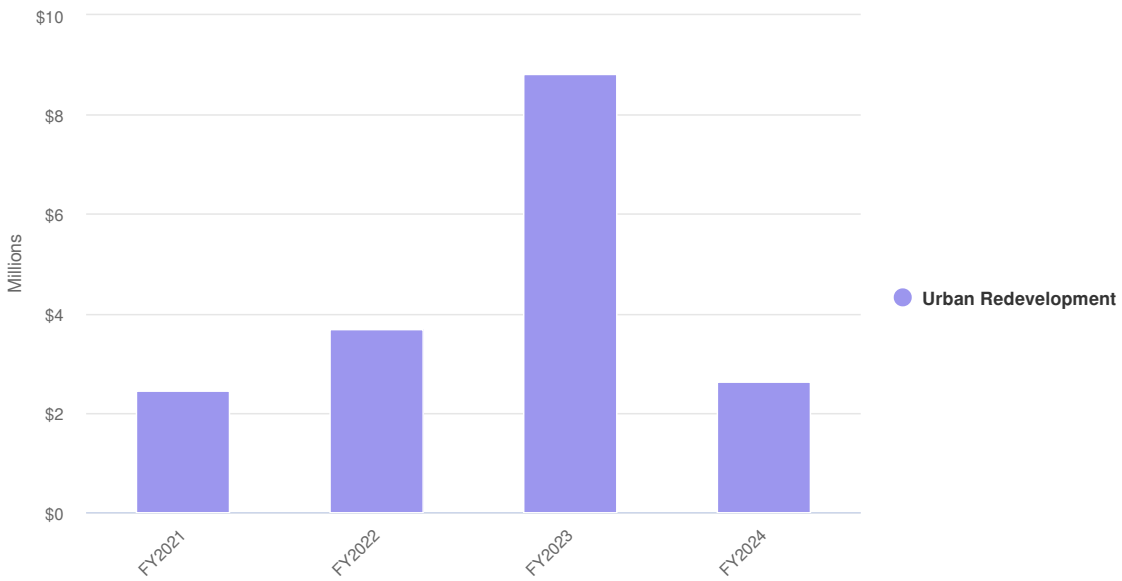

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Investment Income** | | | | | | |
| Investment Income | 770-361001 | $29,271 | $76,218 | $100,800 | $186,420 | 84.9% |
| **Total Investment Income:** | | **$29,271** | **$76,218** | **$100,800** | **$186,420** | **84.9%** |
| | | | | | | |
| **Contributions and Donations** | | | | | | |
| Contribution from Local Government | 770-372000 | $0 | $100,000 | $0 | $0 | 0% |
| **Total Contributions and Donations:** | | **$0** | **$100,000** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Other Financing Sources** | | | | | | |
| Transfer From Fund 100 | 770-391210 | $1,027,654 | $1,277,231 | $1,616,902 | $1,024,291 | -36.7% |
| Transfer from Tax Allocation District | 770-391279 | $0 | $1,098,823 | $1,393,349 | $1,506,836 | 8.1% |
| **Total Other Financing Sources:** | | **$1,027,654** | **$2,376,055** | **$3,010,251** | **$2,531,127** | **-15.9%** |
| **Total Revenue Source:** | | **$1,056,924** | **$2,552,272** | **$3,111,051** | **$2,717,547** | **-12.6%** |

# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund

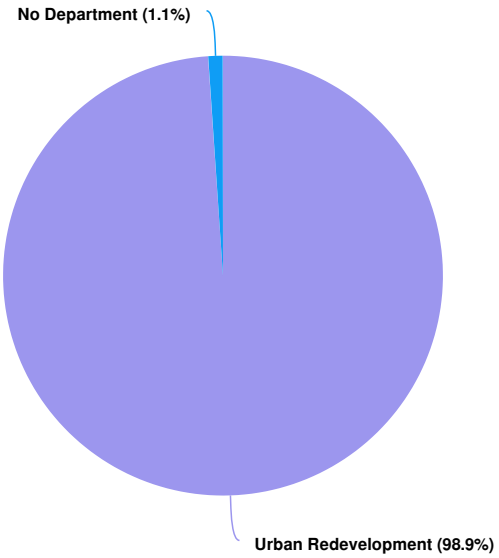



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Urban Redevelopment | | | | | | |
| Purchased/ Contracted Services | | | | | | |

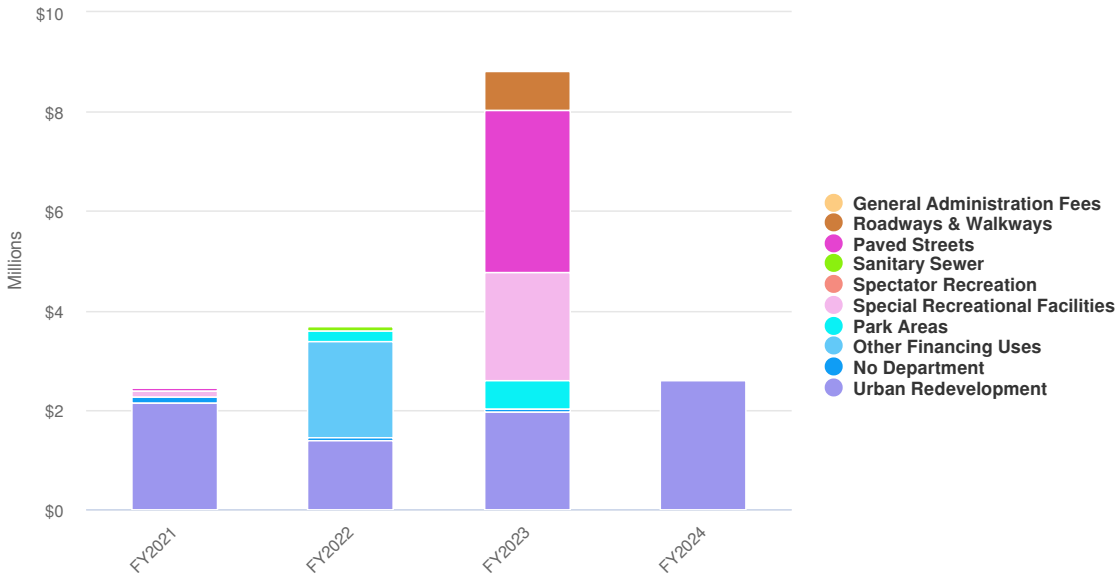
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Professional Services | 770.4221.0016-521200 | $30,045 | -$10,000 | $456,596 | $0 | -100% |
| Professional Services | 770.4221.0017-521200 | $26,009 | $12,337 | $3,806 | $0 | -100% |
| Professional Services | 770.6170-521200 | $0 | $0 | $8,470 | $0 | -100% |
| Professional Services | 770.6180-521200 | $139,613 | -$950,196 | $158,850 | $0 | -100% |
| Professional Services | 770.6220-521200 | $0 | $6,673 | $85,326 | $0 | -100% |
| Technical Services | 770.7320-521300 | $11,621 | $18,422 | $14,838 | $20,000 | 34.8% |
| Advertising/Public Notices | 770.1595-523300 | $0 | $20 | $162 | $0 | -100% |
| **Total Purchased/ Contracted Services:** | | **$207,287** | **-$922,743** | **$728,048** | **$20,000** | **-97.3%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Site Improvements | 770.4220.0008-541200 | $0 | $0 | $710,724 | $0 | -100% |
| Infrastructure | 770.4220.0015-541400 | $0 | $0 | $71,785 | $0 | -100% |
| Site Improvements | 770.4221.0016-541200 | $0 | $10,000 | $2,803,000 | $0 | -100% |
| Infrastructure | 770.4250-541400 | $0 | $84,000 | $0 | $0 | 0% |
| Site Improvements | 770.6180-541200 | $0 | $950,196 | $2,000,000 | $0 | -100% |
| Site Improvements | 770.6220-541200 | $0 | $199,301 | $503,728 | $0 | -100% |
| Land | 770.7320-541100 | $0 | $0 | $545,000 | $0 | -100% |
| **Total Capital Outlays:** | | **$0** | **$1,243,497** | **$6,634,237** | **$0** | **-100%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Intergovernmental Expenditures | 770.7320-571000 | $1,775,859 | $0 | $0 | $0 | 0% |
| Payments to Others | 770.7320-573000 | $0 | $791,614 | $839,386 | $2,020,000 | 140.7% |
| **Total Other Costs:** | | **$1,775,859** | **$791,614** | **$839,386** | **$2,020,000** | **140.7%** |
| | | | | | | |
| **Debt Service** | | | | | | |
| Interest Expense | 770-582300 | $107,842 | $82,084 | $55,572 | $28,182 | -49.3% |
| Bond Interest | 770.7320-582100 | $161,296 | $569,618 | $563,349 | $545,836 | -3.1% |
| Issuance Costs | 770.7320-584000 | $194,261 | $0 | $0 | $0 | 0% |
| **Total Debt Service:** | | **$463,398** | **$651,701** | **$618,921** | **$574,018** | **-7.3%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 700 DDA | 770.9000-611042 | $0 | $1,922,887 | $0 | $0 | 0% |
| **Total Other Financing Uses:** | | **$0** | **$1,922,887** | **$0** | **$0** | **0%** |
| **Total Urban Redevelopment:** | | **$2,446,544** | **$3,686,956** | **$8,820,592** | **$2,614,018** | **-70.4%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| General Administration Fees | | | | | | |

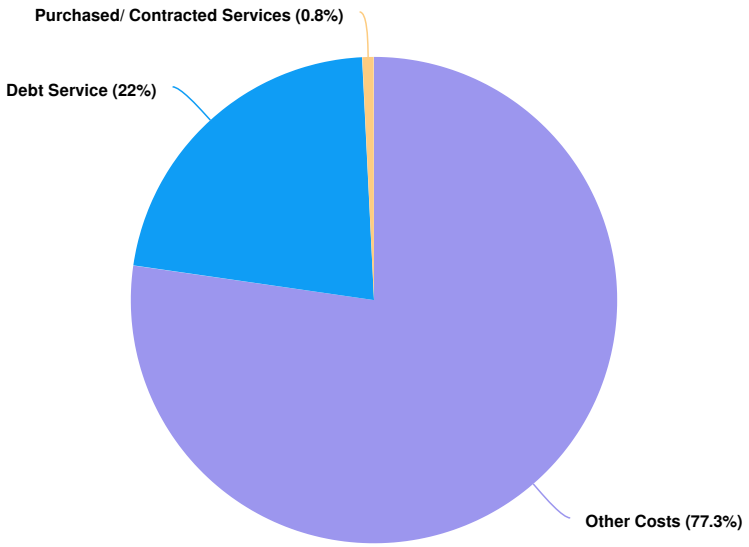
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Purchased/ Contracted Services** | | | | | | |
| Advertising/Public Notices | 770.1595-523300 | $0 | $20 | $162 | $0 | -100% |
| **Total Purchased/ Contracted Services:** | | **$0** | **$20** | **$162** | **$0** | **-100%** |
| **Total General Administration Fees:** | | **$0** | **$20** | **$162** | **$0** | **-100%** |
| | | | | | | |
| **Roadways & Walkways** | | | | | | |
| **Capital Outlays** | | | | | | |
| Site Improvements | 770.4220.0008-541200 | $0 | $0 | $710,724 | $0 | -100% |
| Infrastructure | 770.4220.0015-541400 | $0 | $0 | $71,785 | $0 | -100% |
| **Total Capital Outlays:** | | **$0** | **$0** | **$782,509** | **$0** | **-100%** |
| **Total Roadways & Walkways:** | | **$0** | **$0** | **$782,509** | **$0** | **-100%** |
| | | | | | | |
| **Paved Streets** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 770.4221.0016-521200 | $30,045 | -$10,000 | $456,596 | $0 | -100% |
| Professional Services | 770.4221.0017-521200 | $26,009 | $12,337 | $3,806 | $0 | -100% |
| **Total Purchased/ Contracted Services:** | | **$56,054** | **$2,337** | **$460,402** | **$0** | **-100%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Site Improvements | 770.4221.0016-541200 | $0 | $10,000 | $2,803,000 | $0 | -100% |
| **Total Capital Outlays:** | | **$0** | **$10,000** | **$2,803,000** | **$0** | **-100%** |
| **Total Paved Streets:** | | **$56,054** | **$12,337** | **$3,263,402** | **$0** | **-100%** |
| | | | | | | |
| **Sanitary Sewer** | | | | | | |
| **Capital Outlays** | | | | | | |
| Infrastructure | 770.4250-541400 | $0 | $84,000 | $0 | $0 | 0% |
| **Total Capital Outlays:** | | **$0** | **$84,000** | **$0** | **$0** | **0%** |
| **Total Sanitary Sewer:** | | **$0** | **$84,000** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Spectator Recreation** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 770.6170-521200 | $0 | $0 | $8,470 | $0 | -100% |
| **Total Purchased/ Contracted Services:** | | **$0** | **$0** | **$8,470** | **$0** | **-100%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **Total Spectator Recreation:** | | **$0** | **$0** | **$8,470** | **$0** | **-100%** |
| | | | | | | |
| **Special Recreational Facilities** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 770.6180-521200 | $139,613 | -$950,196 | $158,850 | $0 | -100% |
| **Total Purchased/ Contracted Services:** | | **$139,613** | **-$950,196** | **$158,850** | **$0** | **-100%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Site Improvements | 770.6180-541200 | $0 | $950,196 | $2,000,000 | $0 | -100% |
| **Total Capital Outlays:** | | **$0** | **$950,196** | **$2,000,000** | **$0** | **-100%** |
| **Total Special Recreational Facilities:** | | **$139,613** | **$0** | **$2,158,850** | **$0** | **-100%** |
| | | | | | | |
| **Park Areas** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Professional Services | 770.6220-521200 | $0 | $6,673 | $85,326 | $0 | -100% |
| **Total Purchased/ Contracted Services:** | | **$0** | **$6,673** | **$85,326** | **$0** | **-100%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Site Improvements | 770.6220-541200 | $0 | $199,301 | $503,728 | $0 | -100% |
| **Total Capital Outlays:** | | **$0** | **$199,301** | **$503,728** | **$0** | **-100%** |
| **Total Park Areas:** | | **$0** | **$205,974** | **$589,054** | **$0** | **-100%** |
| | | | | | | |
| **Urban Redevelopment** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| Technical Services | 770.7320-521300 | $11,621 | $18,422 | $14,838 | $20,000 | 34.8% |
| **Total Purchased/ Contracted Services:** | | **$11,621** | **$18,422** | **$14,838** | **$20,000** | **34.8%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| Land | 770.7320-541100 | $0 | $0 | $545,000 | $0 | -100% |
| **Total Capital Outlays:** | | **$0** | **$0** | **$545,000** | **$0** | **-100%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| Intergovernmental Expenditures | 770.7320-571000 | $1,775,859 | $0 | $0 | $0 | 0% |
| Payments to Others | 770.7320-573000 | $0 | $791,614 | $839,386 | $2,020,000 | 140.7% |
| **Total Other Costs:** | | **$1,775,859** | **$791,614** | **$839,386** | **$2,020,000** | **140.7%** |
| | | | | | | |

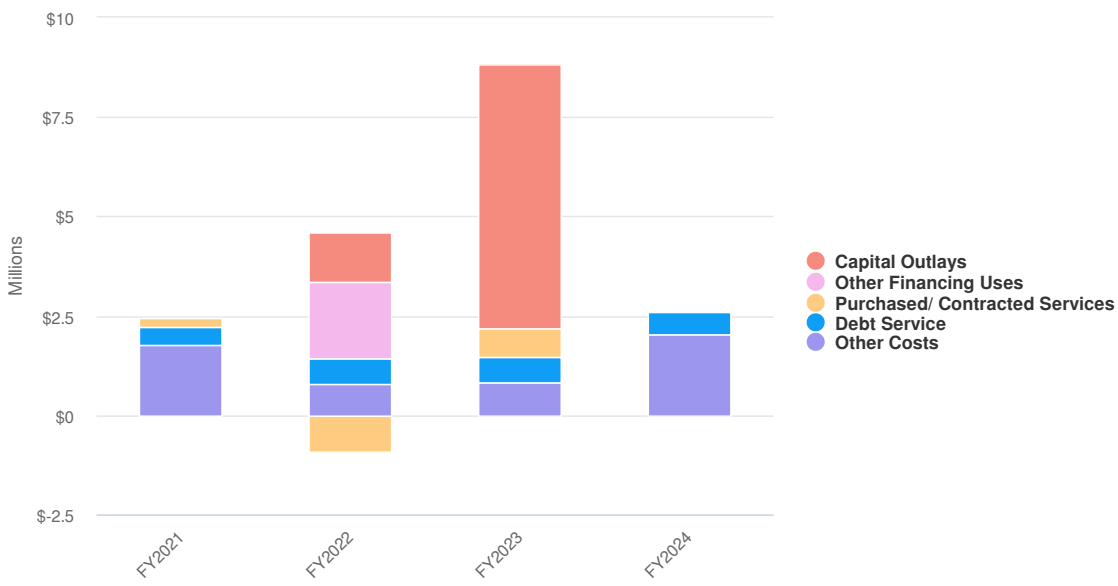
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Debt Service** | | | | | | |
| Bond Interest | 770.7320-582100 | $161,296 | $569,618 | $563,349 | $545,836 | -3.1% |
| Issuance Costs | 770.7320-584000 | $194,261 | $0 | $0 | $0 | 0% |
| **Total Debt Service:** | | **$355,557** | **$569,618** | **$563,349** | **$545,836** | **-3.1%** |
| **Total Urban Redevelopment:** | | **$2,143,036** | **$1,379,654** | **$1,962,573** | **$2,585,836** | **31.8%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 700 DDA | 770.9000-611042 | $0 | $1,922,887 | $0 | $0 | 0% |
| **Total Other Financing Uses:** | | **$0** | **$1,922,887** | **$0** | **$0** | **0%** |
| **Total Other Financing Uses:** | | **$0** | **$1,922,887** | **$0** | **$0** | **0%** |
| | | | | | | |
| **No Department** | | | | | | |
| **Debt Service** | | | | | | |
| Interest Expense | 770-582300 | $107,842 | $82,084 | $55,572 | $28,182 | -49.3% |
| **Total Debt Service:** | | **$107,842** | **$82,084** | **$55,572** | **$28,182** | **-49.3%** |
| **Total No Department:** | | **$107,842** | **$82,084** | **$55,572** | **$28,182** | **-49.3%** |
| **Total Expenditures:** | | **$2,446,544** | **$3,686,956** | **$8,820,592** | **$2,614,018** | **-70.4%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

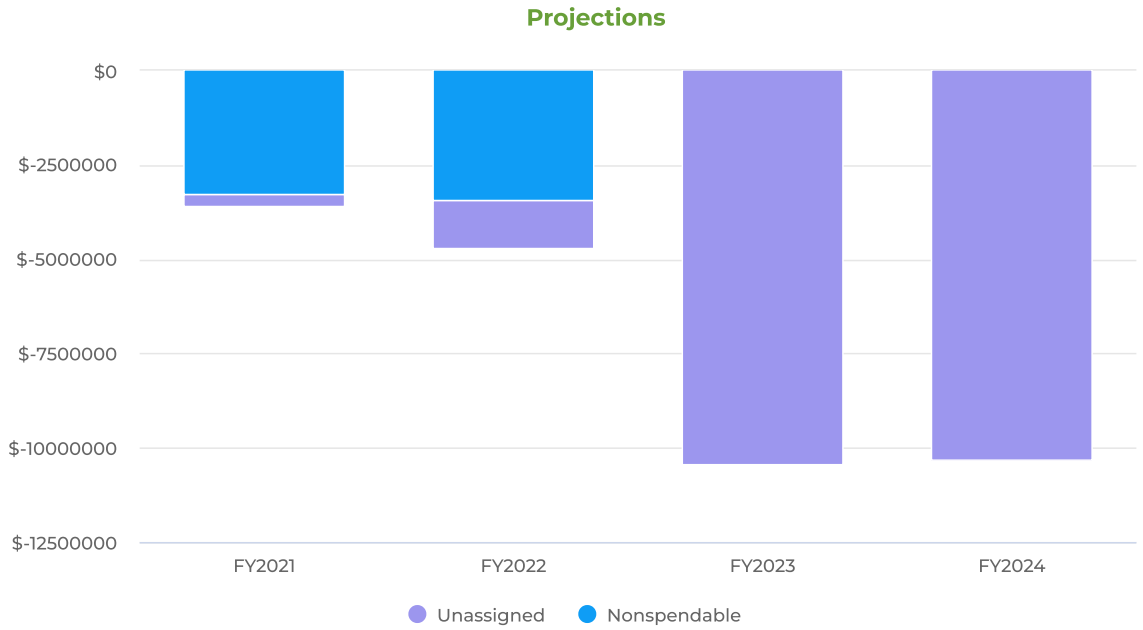



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Paved Streets** | | | | | | |
| Professional Services | 770.4221.0016-521200 | $30,045 | -$10,000 | $456,596 | $0 | -100% |
| Professional Services | 770.4221.0017-521200 | $26,009 | $12,337 | $3,806 | $0 | -100% |
| **Total Paved Streets:** | | **$56,054** | **$2,337** | **$460,402** | **$0** | **-100%** |
| | | | | | | |
| **Spectator Recreation** | | | | | | |
| Professional Services | 770.6170-521200 | $0 | $0 | $8,470 | $0 | -100% |
| **Total Spectator Recreation:** | | **$0** | **$0** | **$8,470** | **$0** | **-100%** |
| | | | | | | |
| **Special Recreational Facilities** | | | | | | |
| Professional Services | 770.6180-521200 | $139,613 | -$950,196 | $158,850 | $0 | -100% |
| **Total Special Recreational Facilities:** | | **$139,613** | **-$950,196** | **$158,850** | **$0** | **-100%** |
| | | | | | | |
| **Park Areas** | | | | | | |
| Professional Services | 770.6220-521200 | $0 | $6,673 | $85,326 | $0 | -100% |
| **Total Park Areas:** | | **$0** | **$6,673** | **$85,326** | **$0** | **-100%** |
| | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Urban Redevelopment** | | | | | | |
| Technical Services | 770.7320-521300 | $11,621 | $18,422 | $14,838 | $20,000 | 34.8% |
| **Total Urban Redevelopment:** | | **$11,621** | **$18,422** | **$14,838** | **$20,000** | **34.8%** |
| | | | | | | |
| **General Administration Fees** | | | | | | |
| Advertising/Public Notices | 770.1595-523300 | $0 | $20 | $162 | $0 | -100% |
| **Total General Administration Fees:** | | **$0** | **$20** | **$162** | **$0** | **-100%** |
| | | | | | | |
| **Total Purchased/ Contracted Services:** | | **$207,287** | **-$922,743** | **$728,048** | **$20,000** | **-97.3%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| **Roadways & Walkways** | | | | | | |
| Site Improvements | 770.4220.0008-541200 | $0 | $0 | $710,724 | $0 | -100% |
| Infrastructure | 770.4220.0015-541400 | $0 | $0 | $71,785 | $0 | -100% |
| **Total Roadways & Walkways:** | | **$0** | **$0** | **$782,509** | **$0** | **-100%** |
| | | | | | | |
| **Paved Streets** | | | | | | |
| Site Improvements | 770.4221.0016-541200 | $0 | $10,000 | $2,803,000 | $0 | -100% |
| **Total Paved Streets:** | | **$0** | **$10,000** | **$2,803,000** | **$0** | **-100%** |
| | | | | | | |
| **Sanitary Sewer** | | | | | | |
| Infrastructure | 770.4250-541400 | $0 | $84,000 | $0 | $0 | 0% |
| **Total Sanitary Sewer:** | | **$0** | **$84,000** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Special Recreational Facilities** | | | | | | |
| Site Improvements | 770.6180-541200 | $0 | $950,196 | $2,000,000 | $0 | -100% |
| **Total Special Recreational Facilities:** | | **$0** | **$950,196** | **$2,000,000** | **$0** | **-100%** |
| | | | | | | |
| **Park Areas** | | | | | | |
| Site Improvements | 770.6220-541200 | $0 | $199,301 | $503,728 | $0 | -100% |
| **Total Park Areas:** | | **$0** | **$199,301** | **$503,728** | **$0** | **-100%** |
| | | | | | | |
| **Urban Redevelopment** | | | | | | |
| Land | 770.7320-541100 | $0 | $0 | $545,000 | $0 | -100% |
| **Total Urban Redevelopment:** | | **$0** | **$0** | **$545,000** | **$0** | **-100%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Capital Outlays:** | | **$0** | **$1,243,497** | **$6,634,237** | **$0** | **-100%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| **Urban Redevelopment** | | | | | | |
| Intergovernmental Expenditures | 770.7320-571000 | $1,775,859 | $0 | $0 | $0 | 0% |
| Payments to Others | 770.7320-573000 | $0 | $791,614 | $839,386 | $2,020,000 | 140.7% |
| **Total Urban Redevelopment:** | | **$1,775,859** | **$791,614** | **$839,386** | **$2,020,000** | **140.7%** |
| **Total Other Costs:** | | **$1,775,859** | **$791,614** | **$839,386** | **$2,020,000** | **140.7%** |
| | | | | | | |
| **Debt Service** | | | | | | |
| **Urban Redevelopment** | | | | | | |
| Bond Interest | 770.7320-582100 | $161,296 | $569,618 | $563,349 | $545,836 | -3.1% |
| Issuance Costs | 770.7320-584000 | $194,261 | $0 | $0 | $0 | 0% |
| **Total Urban Redevelopment:** | | **$355,557** | **$569,618** | **$563,349** | **$545,836** | **-3.1%** |
| | | | | | | |
| **No Department** | | | | | | |
| Interest Expense | 770-582300 | $107,842 | $82,084 | $55,572 | $28,182 | -49.3% |
| **Total No Department:** | | **$107,842** | **$82,084** | **$55,572** | **$28,182** | **-49.3%** |
| **Total Debt Service:** | | **$463,398** | **$651,701** | **$618,921** | **$574,018** | **-7.3%** |
| | | | | | | |
| **Other Financing Uses** | | | | | | |
| **Other Financing Uses** | | | | | | |
| Transfer to Fund 700 DDA | 770.9000-611042 | $0 | $1,922,887 | $0 | $0 | 0% |
| **Total Other Financing Uses:** | | **$0** | **$1,922,887** | **$0** | **$0** | **0%** |
| **Total Other Financing Uses:** | | **$0** | **$1,922,887** | **$0** | **$0** | **0%** |
| **Total Expense Objects:** | | **$2,446,544** | **$3,686,956** | **$8,820,592** | **$2,614,018** | **-70.4%** |

# Fund Balance




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Fund Balance** | — | — | — | — | | |
| Unassigned | $-312,831 | $-1,281,502 | $-10,414,088 | $-10,310,559 | -1% | $103,529 |
| Nonspendable | $-3,257,033 | $-3,423,045 | $0 | $0 | 0% | $0 |
| **Total Fund Balance:** | **$-3,569,864** | **$-4,704,547** | **$-10,414,088** | **$-10,310,559** | **-1%** | **$103,529** |

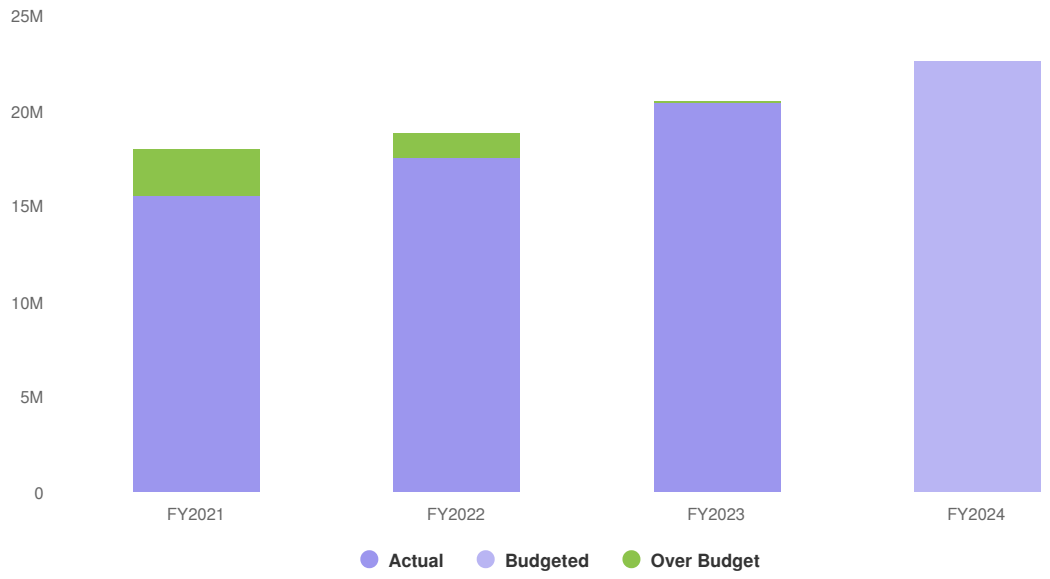
# FUNDING SOURCES

# Taxes Summary

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 59.8% of the total FY 2024 proposed general fund revenues. The City has budgeted to collect $22M in tax revenue during FY 2024, an increase of 10.8% from FY 2023. FY 2024 revenue projection is based on current economic conditions.

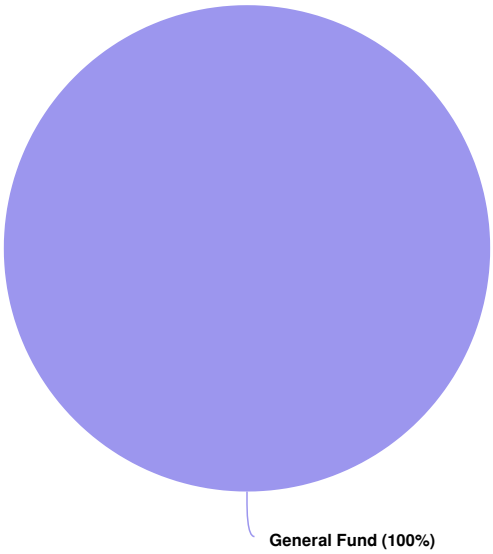
**$22,663,400** **$2,207,180**
(10.79% vs. prior year)

## Taxes Proposed and Historical Budget vs. Actual

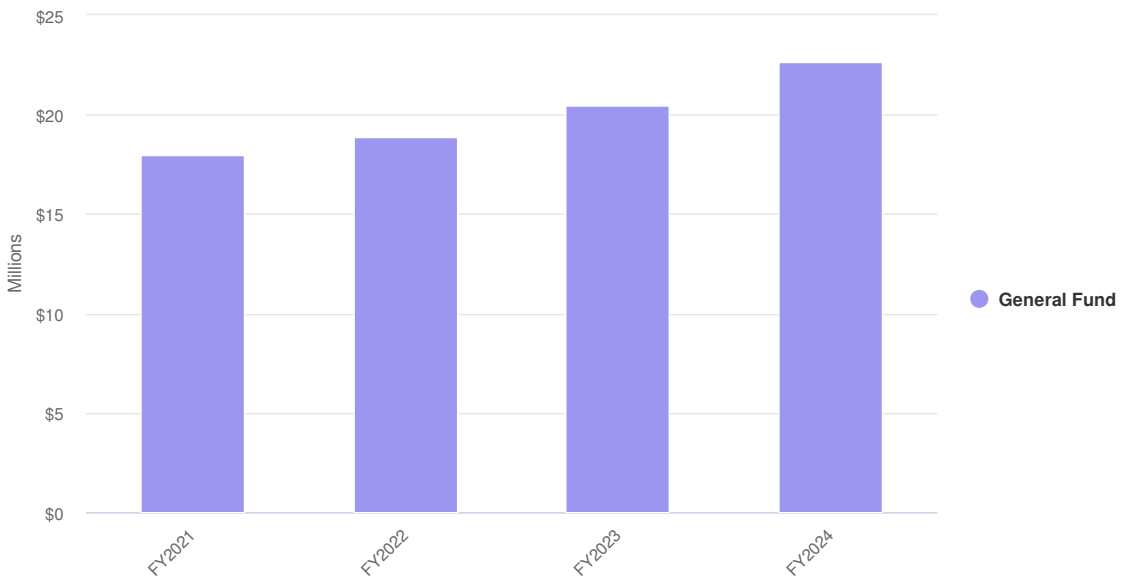


# Revenue by Fund

## 2024 Revenue by Fund



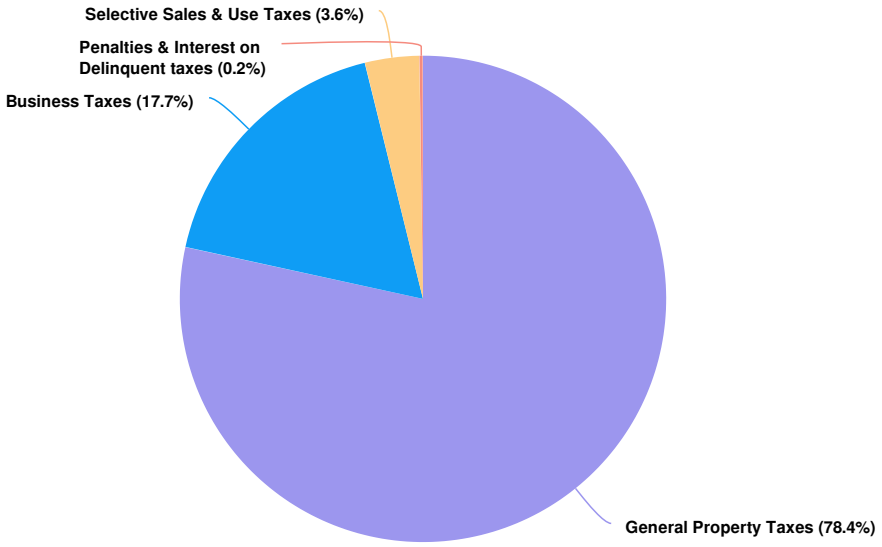

## Budgeted and Historical 2024 Revenue by Fund



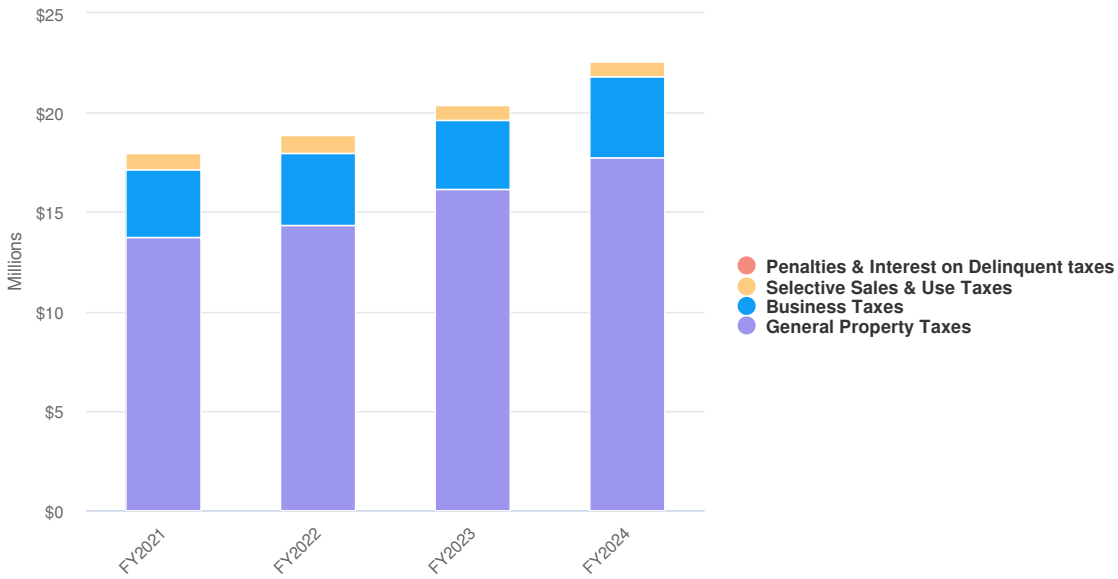

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| General Fund | | | | | |
| Taxes | $18,001,739 | $18,906,654 | $20,456,220 | $22,663,400 | 10.8% |
| **Total General Fund:** | **$18,001,739** | **$18,906,654** | **$20,456,220** | **$22,663,400** | **10.8%** |

# Revenues by Source

## Projected 2024 Revenues by Source



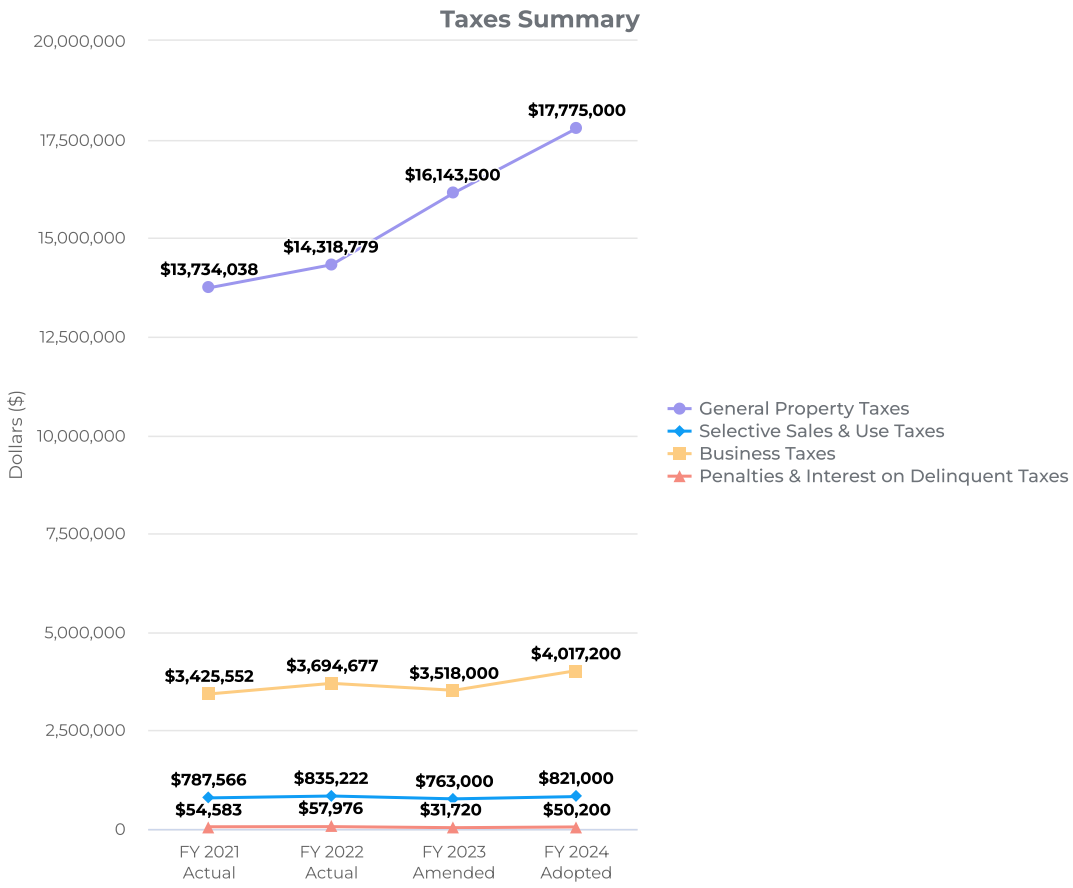

## Budgeted and Historical 2024 Revenues by Source



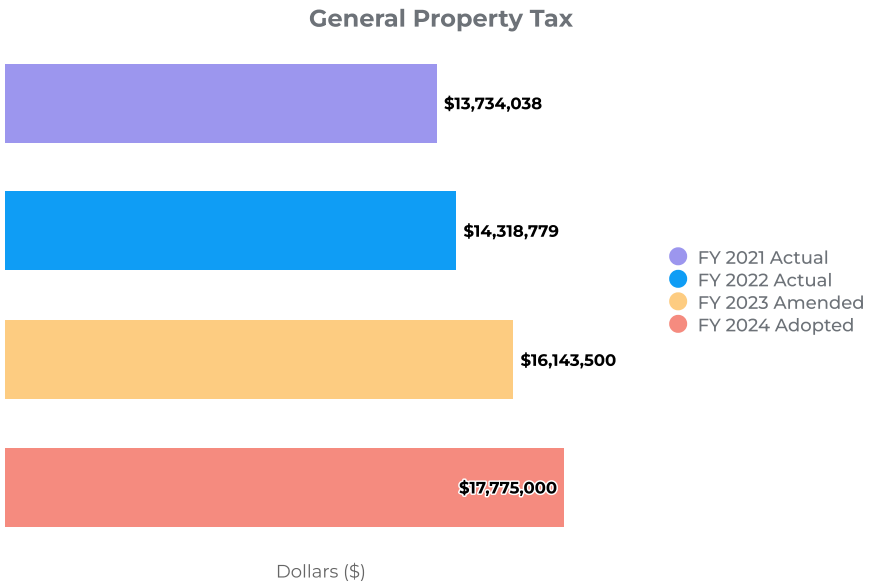

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| Revenue Source | | | | | |
| Taxes | | | | | |
| General Property Taxes | $13,734,038 | $14,318,779 | $16,143,500 | $17,775,000 | 10.1% |
| Selective Sales & Use Taxes | $787,566 | $835,222 | $763,000 | $821,000 | 7.6% |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| Business Taxes | $3,425,552 | $3,694,677 | $3,518,000 | $4,017,200 | 14.2% |
| Penalties & Interest on Delinquent taxes | $54,583 | $57,976 | $31,720 | $50,200 | 58.3% |
| **Total Taxes:** | **$18,001,739** | **$18,906,654** | **$20,456,220** | **$22,663,400** | **10.8%** |
| **Total Revenue Source:** | **$18,001,739** | **$18,906,654** | **$20,456,220** | **$22,663,400** | **10.8%** |

## Taxes



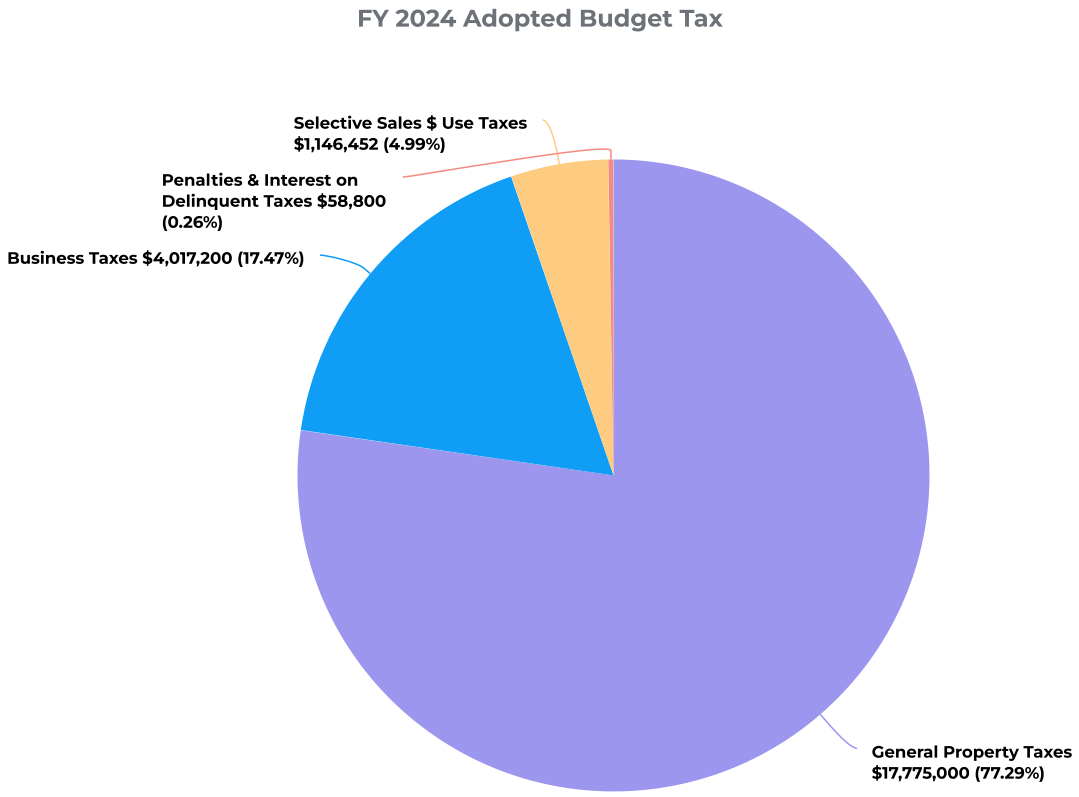
# General Property Tax




# Business & Other Taxes



# FY 2024 Adopted Budget Tax

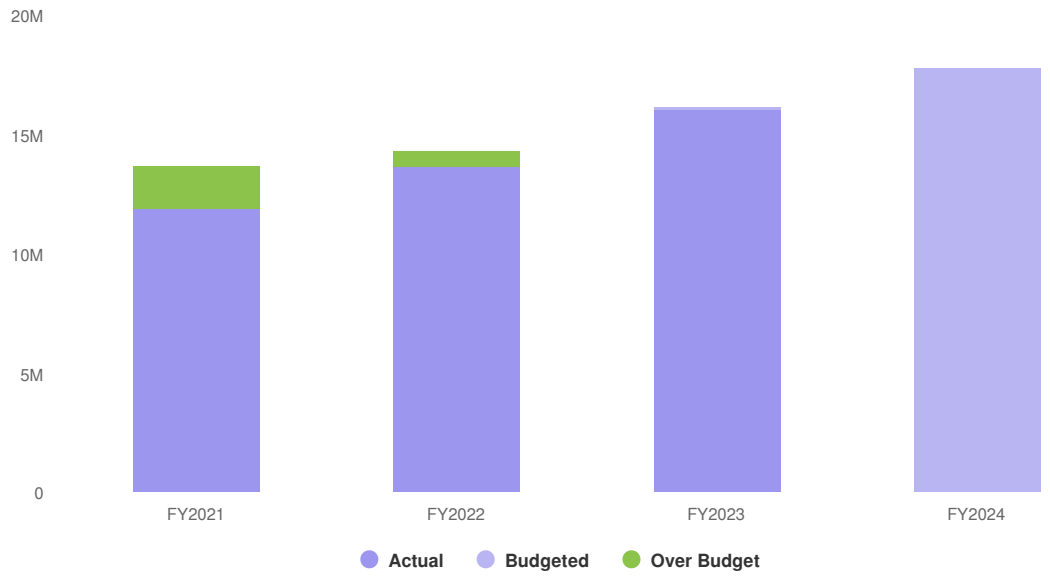


# General Property Taxes Summary

**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 47% of the total FY 2024 budgeted general fund revenues and is projected to increase by 10.1 % from FY 2023 budgeted revenue, which was based on the increase of inflation after the COVID-19 pandemic. Georgia home values have gone up over the past years, and the forecast suggests steady growth in the Georgia housing market. Therefore, the property tax collection is expected to increase 11% in FY 2024. Next, because of the shortage of microchips that started at the beginning of the pandemic, the automotive industry has produced fewer vehicles, also causing prices to increase. Total Motor Vehicle tax is projected to increase by 23% from the FY 2023 budget amount that was budgeted based on the recession model due to COVID-19.

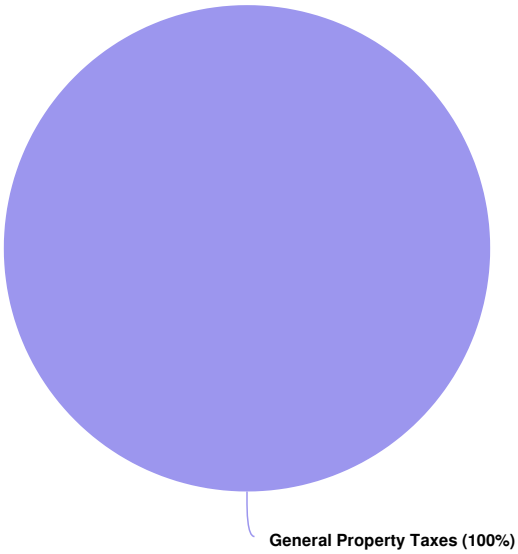
**$17,775,000** **$1,631,500**
(10.11% vs. prior year)

## General Property Taxes Proposed and Historical Budget vs. Actual

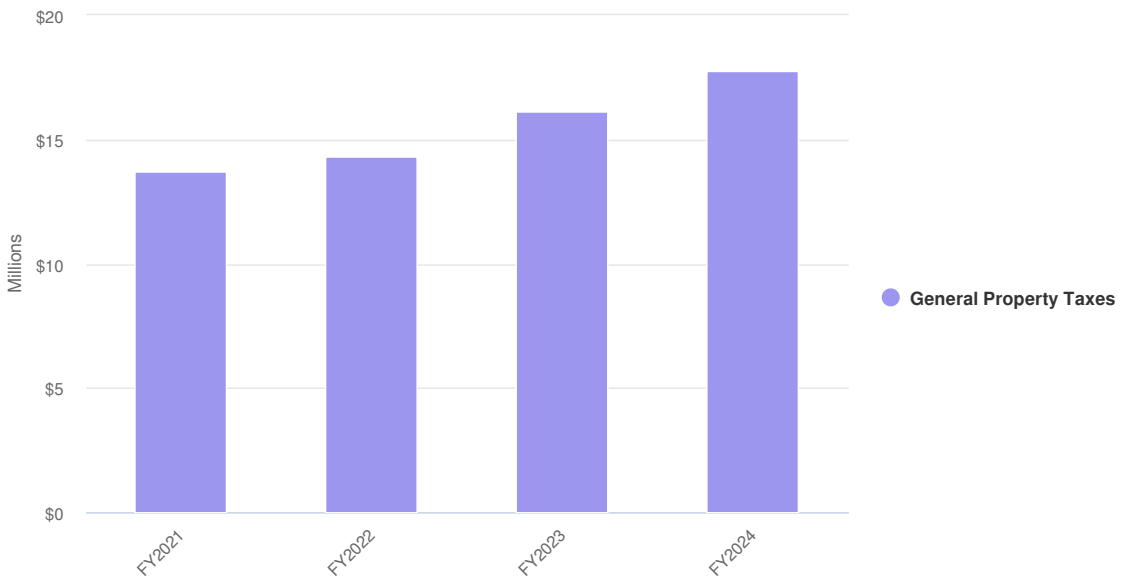


# Revenues by Source

## Projected 2024 Revenues by Source




## Budgeted and Historical 2024 Revenues by Source

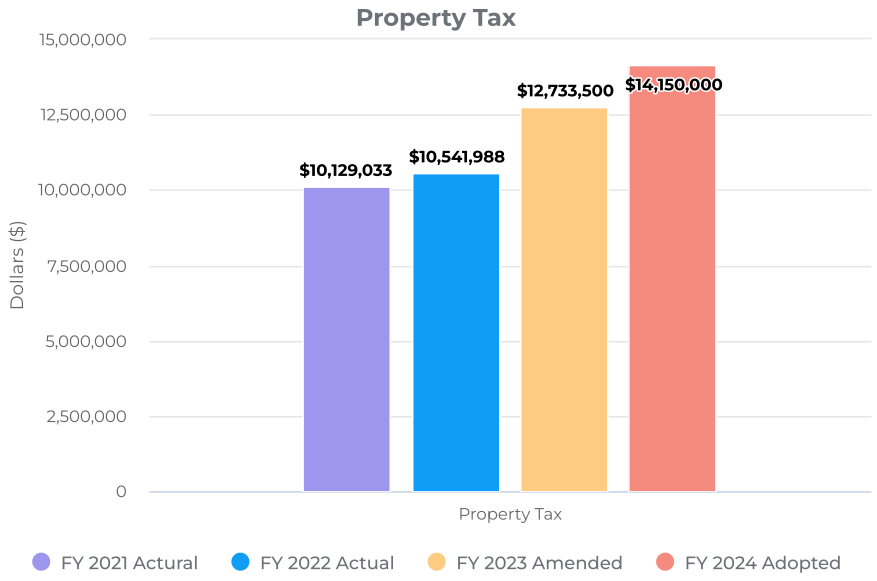



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Revenue Source | | | | | | |
| Taxes | | | | | | |
| General Property Taxes | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| FY 2020 Property Taxes | 100-311201 | $10,092,430 | $31,572 | $2,000 | $0 | -100% |
| 2021 Property Taxes | 100-311202 | $0 | $10,500,785 | $30,000 | $0 | -100% |
| 2022 Property Taxes | 100-311203 | $0 | $2,101 | $12,700,000 | $0 | -100% |
| 2023 Property Taxes | 100-311204 | $0 | $0 | $0 | $14,150,000 | N/A |
| FY 2008 Property Taxes | 100-311206 | $19 | $0 | $0 | $0 | 0% |
| FY 2009 Property Taxes | 100-311207 | $19 | $0 | $0 | $0 | 0% |
| FY 2010 Property Taxes | 100-311208 | $22 | $0 | $0 | $0 | 0% |
| FY 2011 Property Taxes | 100-311209 | $22 | $0 | $10 | $0 | -100% |
| FY 2012 Property Taxes | 100-311210 | $22 | $0 | $10 | $0 | -100% |
| FY 2013 Property Taxes | 100-311211 | $22 | $0 | $10 | $0 | -100% |
| FY 2014 Property Taxes | 100-311212 | $22 | $0 | $10 | $0 | -100% |
| FY 2015 Property Taxes | 100-311213 | $22 | $25 | $10 | $0 | -100% |
| FY 2016 Property Taxes | 100-311214 | $221 | $109 | $50 | $0 | -100% |
| FY 2017 Property Taxes | 100-311215 | -$2,205 | $1,046 | $150 | $0 | -100% |
| FY 2018 Property Taxes | 100-311216 | $4,272 | $2,058 | $250 | $0 | -100% |
| FY 2019 Property Taxes | 100-311217 | $34,145 | $4,293 | $1,000 | $0 | -100% |
| Gwinnett Co Motor Veh Taxes | 100-311310 | $46,741 | $39,915 | $33,000 | $34,000 | 3% |
| Motor Vehicle Title Ad Valorem Tax - TAVT | 100-311315 | $1,193,628 | $1,388,571 | $1,151,000 | $1,418,000 | 23.2% |
| Transfer Tax | 100-311600 | $92,395 | $105,422 | $76,000 | $63,000 | -17.1% |
| Intangible Tax | 100-311601 | $240,364 | $216,747 | $150,000 | $110,000 | -26.7% |
| Franchise Tax | 100-311700 | $2,031,878 | $2,026,136 | $2,000,000 | $2,000,000 | 0% |
| **Total General Property Taxes:** | | **$13,734,038** | **$14,318,779** | **$16,143,500** | **$17,775,000** | **10.1%** |
| **Total Taxes:** | | **$13,734,038** | **$14,318,779** | **$16,143,500** | **$17,775,000** | **10.1%** |
| **Total Revenue Source:** | | **$13,734,038** | **$14,318,779** | **$16,143,500** | **$17,775,000** | **10.1%** |

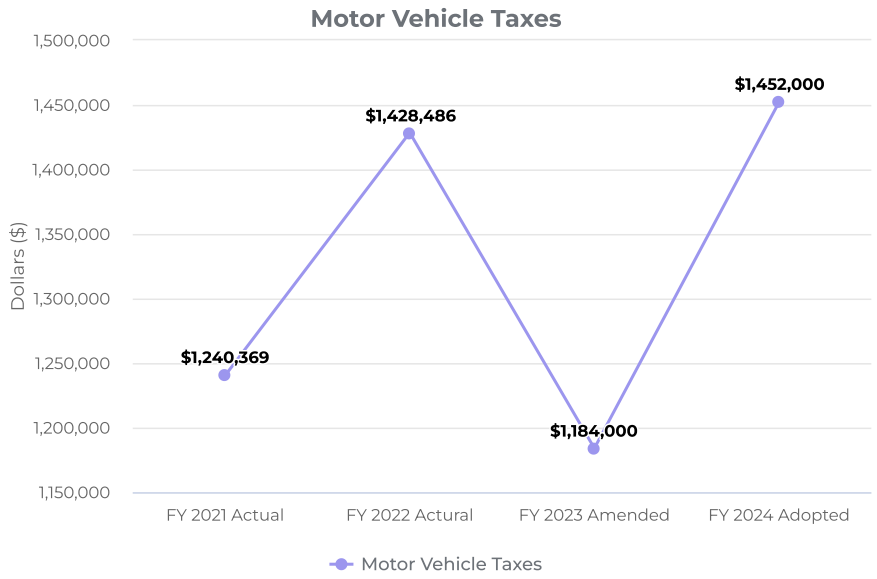
# Property Taxes

**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. FY 2024 property tax revenue was projected to increase 11% from the prior year. To determine the value added due to new construction growth, calendar year 2023 building permit activity was reviewed. Based on this review, $276,609 of additional tax revenue was added. With 3% of noncollectables applied, in total, an approximately 11% increase in property taxes from the budgeted current year collections has been projected for FY 2024.



# Motor Vehicle Taxes

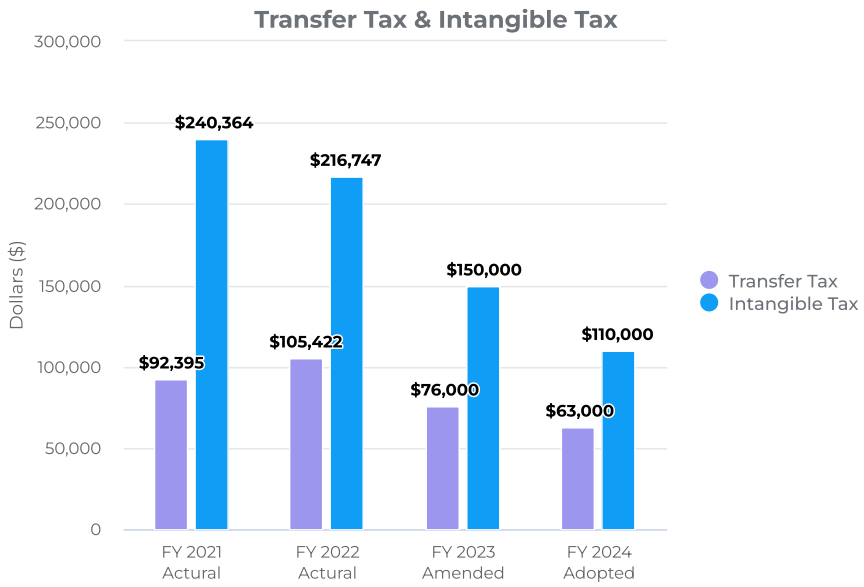
**Gwinnett Motor Vehicle Taxes:** Revenues that are received from ad valorem taxes levied on motor vehicle personal property. Effective March 1, 2013, the HB386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles. The new Motor Vehicle Title Ad Valorem Tax (TAVT) which is paid when a motor vehicle is titled by 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 the allocation ratio between state and local governments. Motor vehicle Title Ad Valorem tax revenue has started to increase from fiscal year 2018 and fiscal year 2024 budgeted revenue is projected to increase by 23% compared to the prior fiscal year budget amount. This increase is mainly due to the heavily underbudgeted current fiscal year's revenue. Although supply shortages driven by record high automobile prices are expected to last for a while, the city continued to apply the most recent pre-pandemic trend to FY 2020 actual revenue amount for FY 2024 TAVT revenue conditions to mitigate the uncertainty of economic conditions.



# Transfer Tax & Intangible Tax

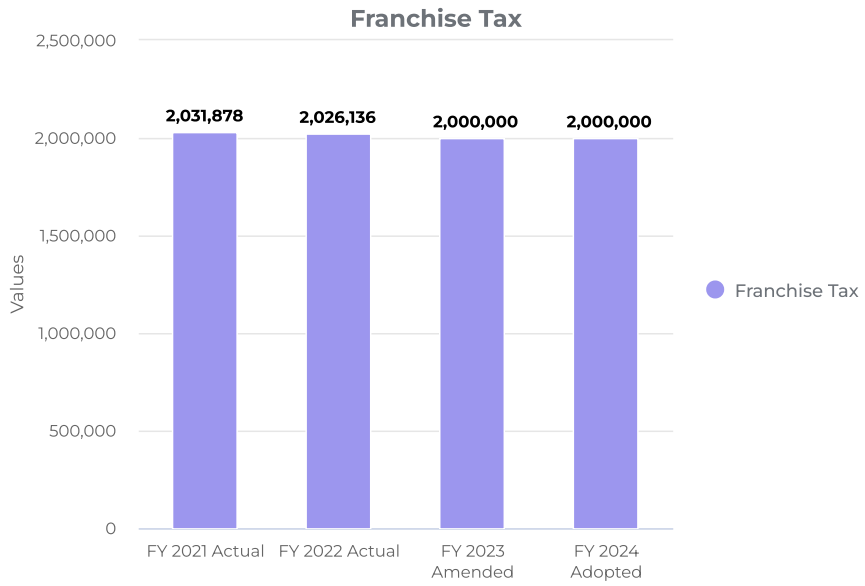
**Transfer Taxes:** This revenue is collected as a real estate excise tax on transactions involving the sale of property. It is imposed at $1 on the first $1,000 or fractional value, then $.10 per additional $100 of value. The tax is divided among overlapping local governments proportionally, based on millage rates. Recent years' trends and new construction additions are used for FY 2024 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. FY2024 revenue is based on the past three years' trends and current economic conditions.



# Franchise Tax

**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 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 2024 projected revenue is the same as the FY 2023 budgeted amount. This category represents 11% of the total FY 2024 general fund revenues. Electric, gas, and waste categories are increasing steadily with new construction growth, but the multi-media category has been decreasing since FY 2016 due to decreasing demand for cable TVs and landlines.

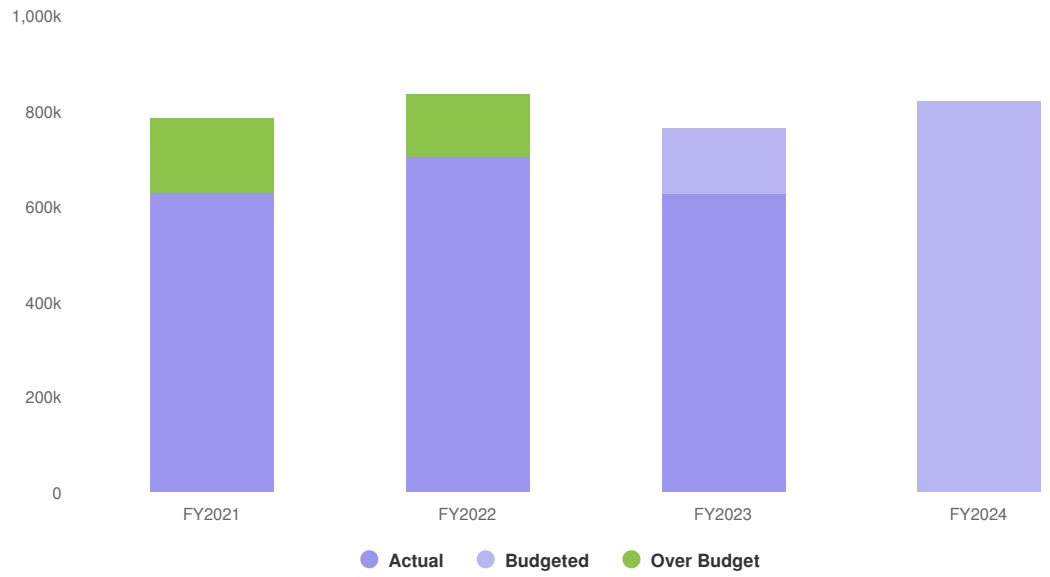


# Selective Sales & Use Taxes Summary

**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 2% of the total FY 2024 general fund revenues and is projected to increase by 8 % from FY 2024 budgeted revenue amount, which was based on recession trends due to COVID-19. Revenue projections are based on historical trends in conjunction with current economic indicators.

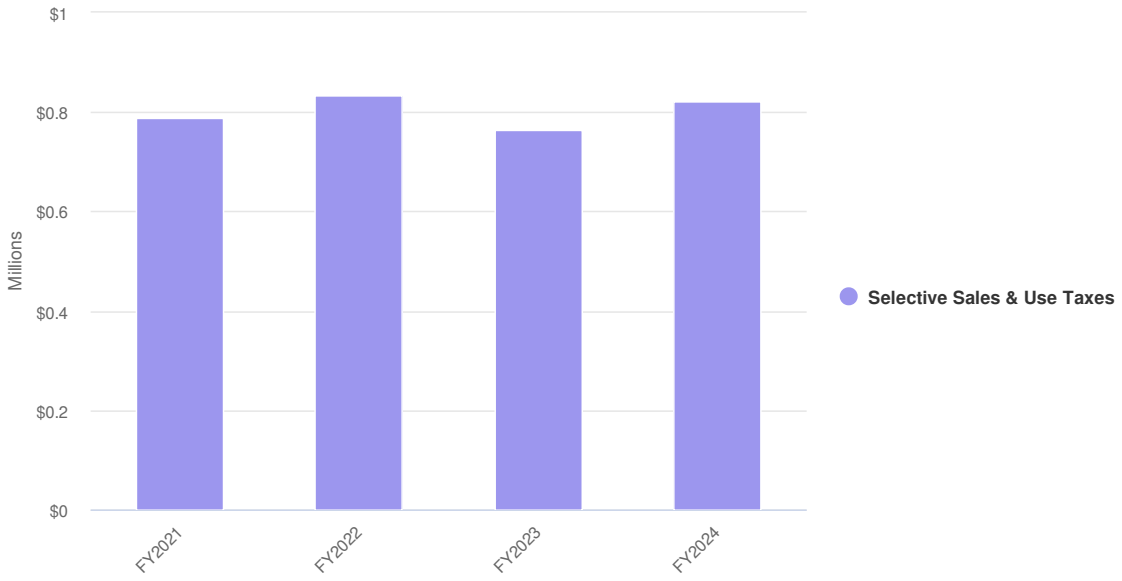
**$821,000** **$58,000**
(7.60% vs. prior year)

### Selective Sales & Use Taxes Proposed and Historical Budget vs. Actual




## Revenues by Source

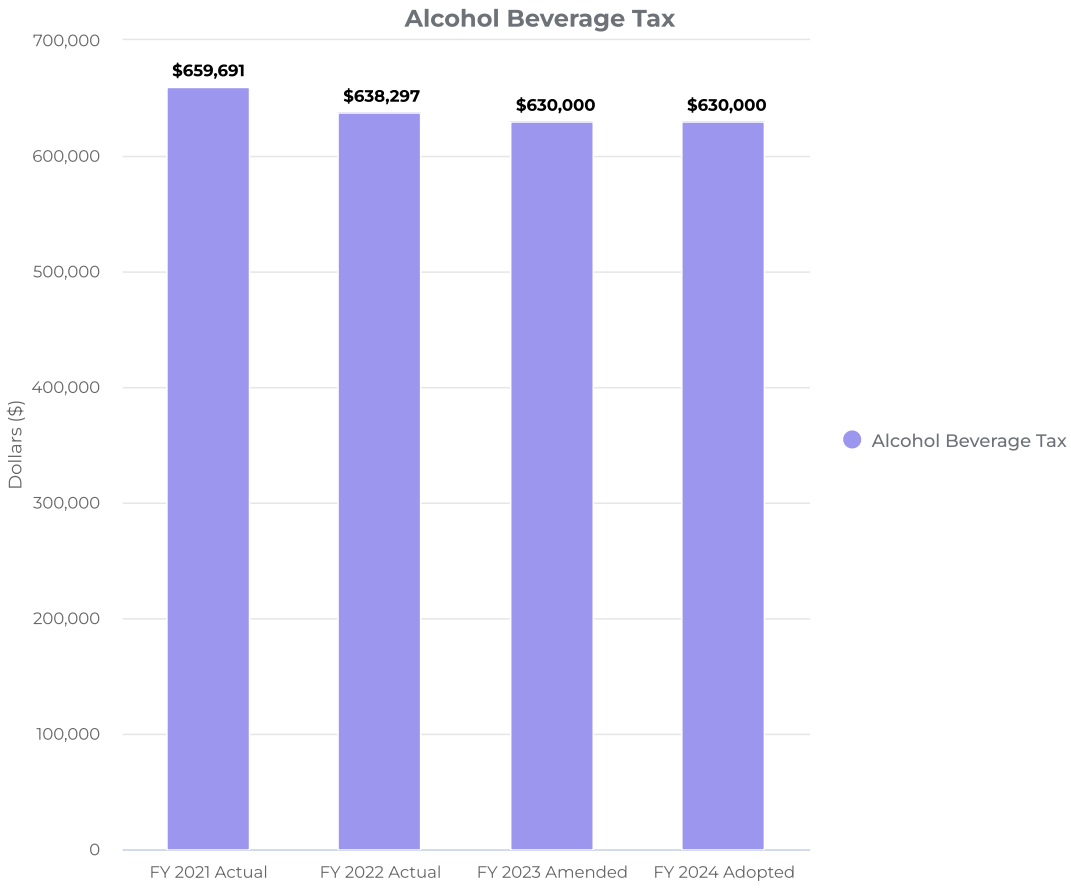
## Budgeted and Historical 2024 Revenues by Source




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Taxes** | | | | | | |
| **Selective Sales & Use Taxes** | | | | | | |
| Alcohol Beverage Tax | 100-314200 | $659,691 | $638,297 | $630,000 | $630,000 | 0% |
| Mixed Drink Excise Tax | 100-314300 | $110,164 | $172,747 | $115,000 | $170,000 | 47.8% |
| Malt Beverage Excise Tax | 100-314310 | $3,575 | $6,773 | $3,000 | $4,000 | 33.3% |
| Energy Excise Tax | 100-314500 | $14,135 | $17,405 | $15,000 | $17,000 | 13.3% |
| **Total Selective Sales & Use Taxes:** | | **$787,566** | **$835,222** | **$763,000** | **$821,000** | **7.6%** |
| **Total Taxes:** | | **$787,566** | **$835,222** | **$763,000** | **$821,000** | **7.6%** |
| **Total Revenue Source:** | | **$787,566** | **$835,222** | **$763,000** | **$821,000** | **7.6%** |

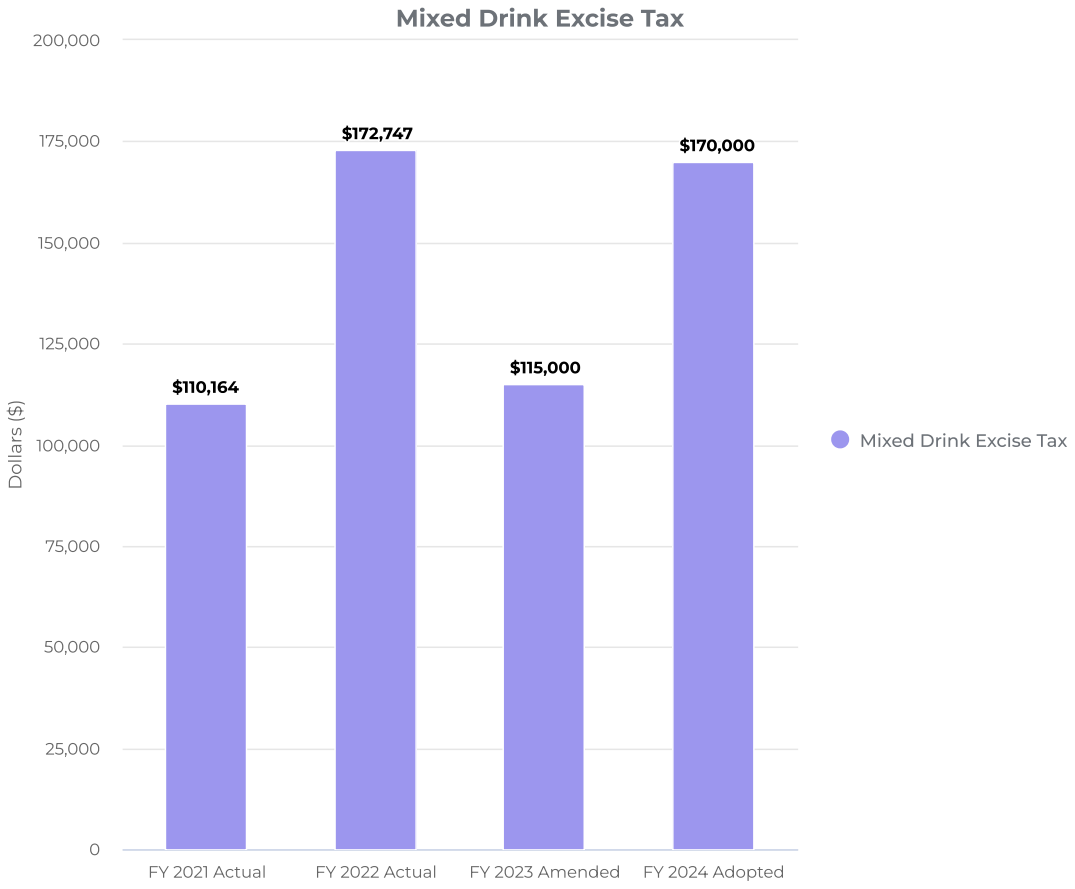
# Alcohol Beverage Tax

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



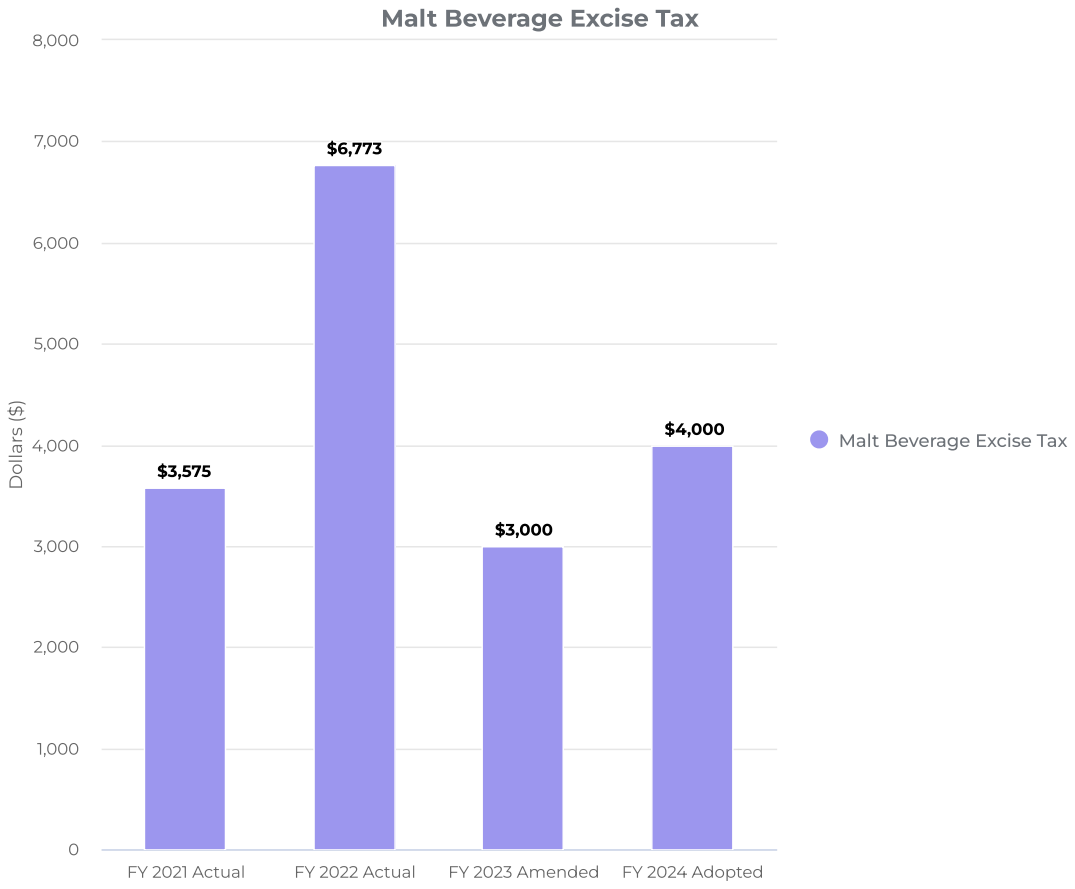
# Mixed Drink Excise Tax

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



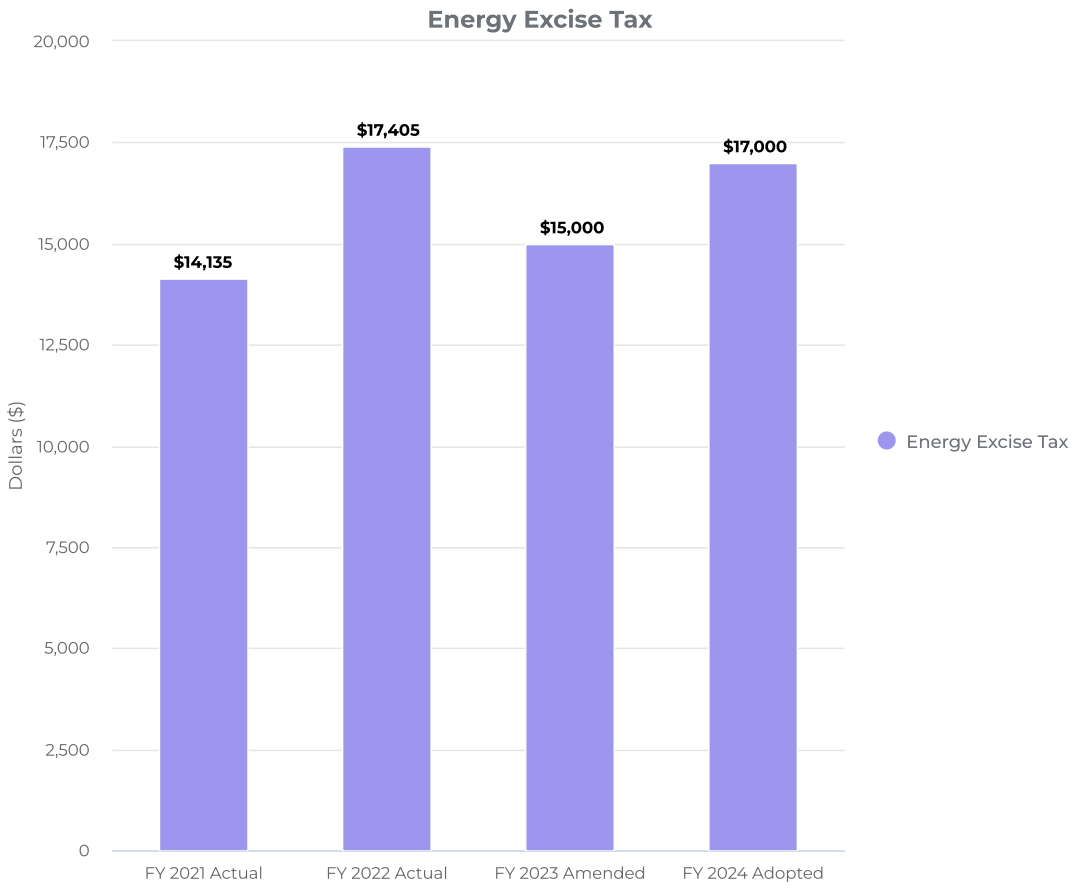
# Malt Beverage Excise Tax

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



# Energy Excise Tax

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

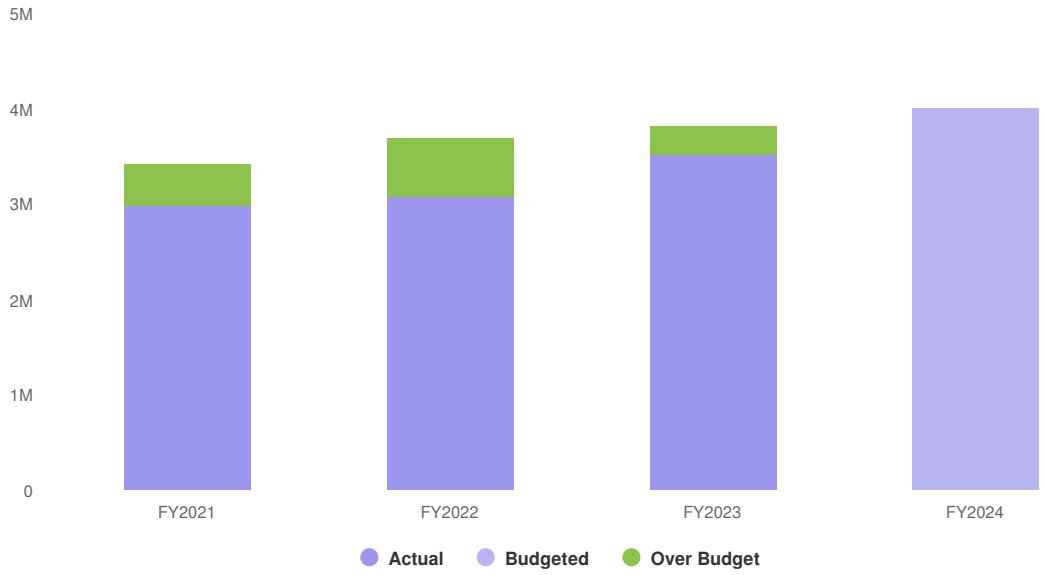


# Business Taxes Summary

**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 10.6% of the total FY 2024 general fund revenue. No Change to the Occupation tax.The rest of business taxes are projected using the recent two to three years' trends respectively.

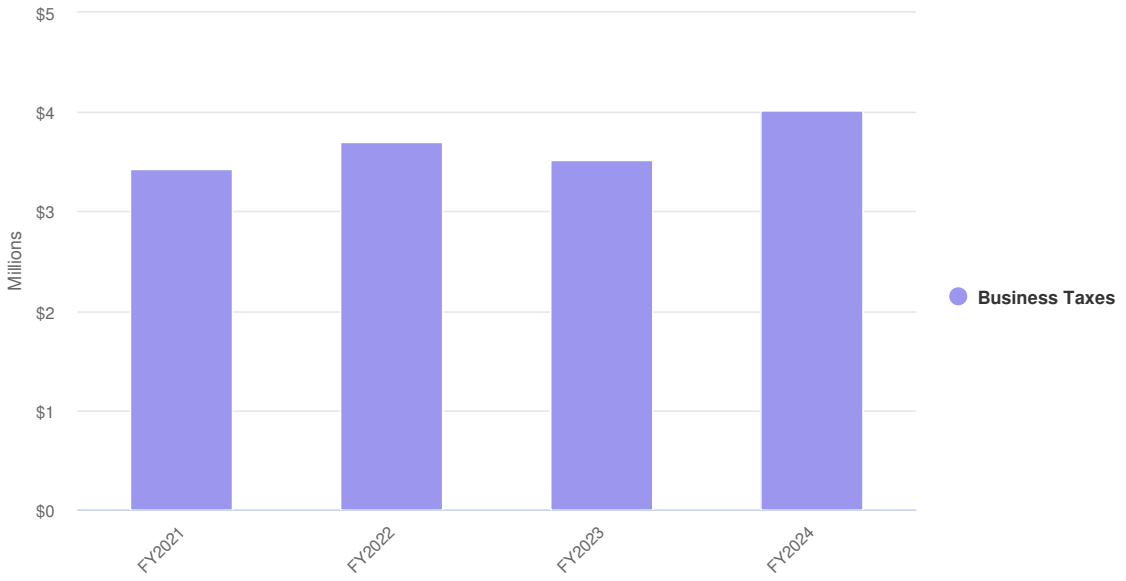
**$4,017,200** **$499,200**
(14.19% vs. prior year)

### Business Taxes Proposed and Historical Budget vs. Actual




# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source

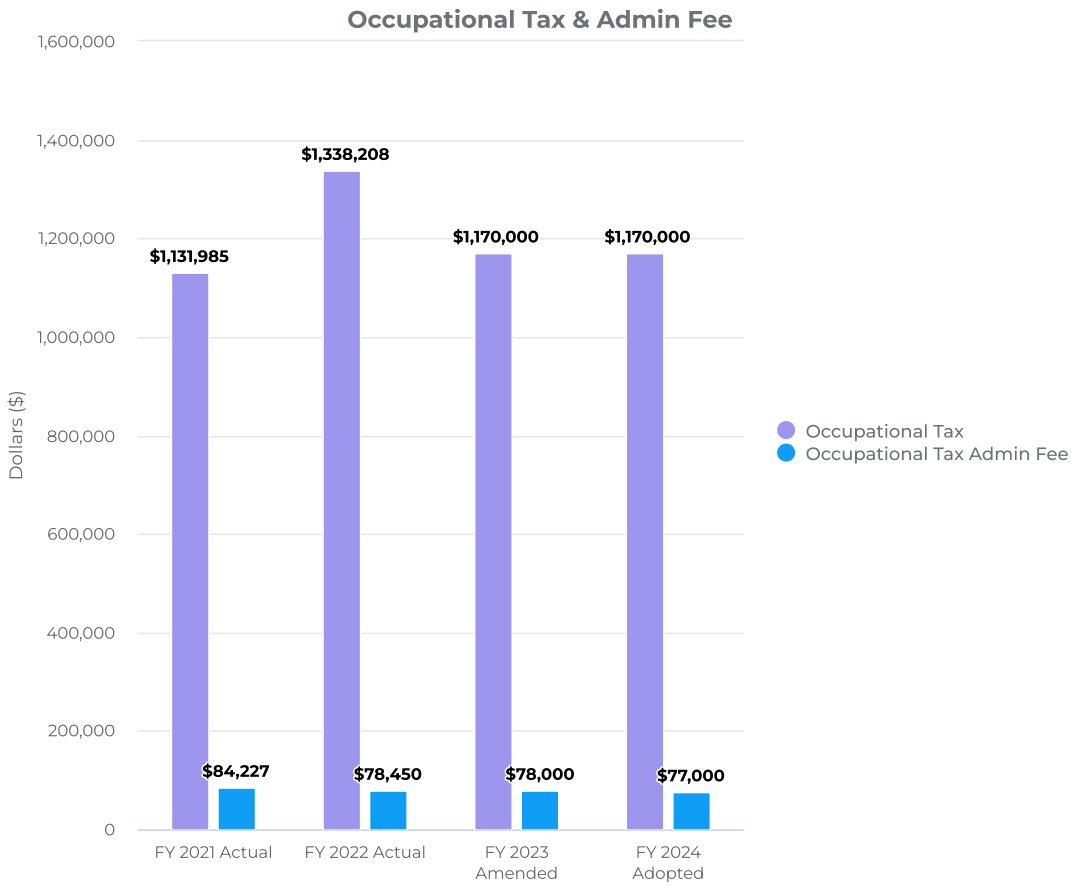



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Taxes** | | | | | | |
| **Business Taxes** | | | | | | |
| Occupational Tax | 100-316100 | $1,131,985 | $1,338,208 | $1,170,000 | $1,170,000 | 0% |
| Occupational Tax Admin Fee | 100-316101 | $84,227 | $78,450 | $78,000 | $77,000 | -1.3% |
| Insurance Premium Tax | 100-316200 | $2,141,345 | $2,212,202 | $2,200,000 | $2,700,000 | 22.7% |
| Institutional Tax | 100-316300 | $67,995 | $65,817 | $70,000 | $70,200 | 0.3% |
| **Total Business Taxes:** | | **$3,425,552** | **$3,694,677** | **$3,518,000** | **$4,017,200** | **14.2%** |
| **Total Taxes:** | | **$3,425,552** | **$3,694,677** | **$3,518,000** | **$4,017,200** | **14.2%** |
| **Total Revenue Source:** | | **$3,425,552** | **$3,694,677** | **$3,518,000** | **$4,017,200** | **14.2%** |

# Occupational Tax & Admin Fee

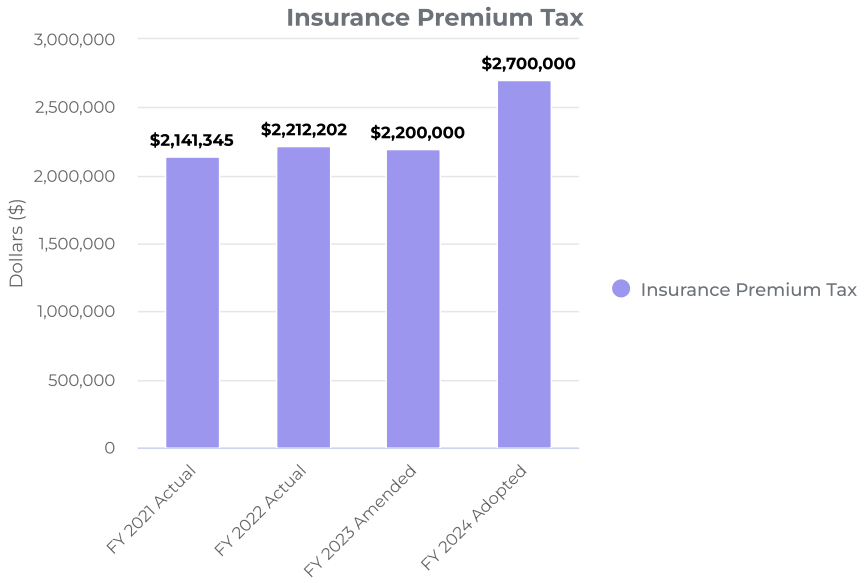
**Occupational Taxes:** Taxes levied on businesses and practitioners of occupations and professions which maintain a physical location or office within the City limits. This tax is based on one or more of the following: flat tax, probability, and/ or gross receipts. Such taxes are due at the time the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



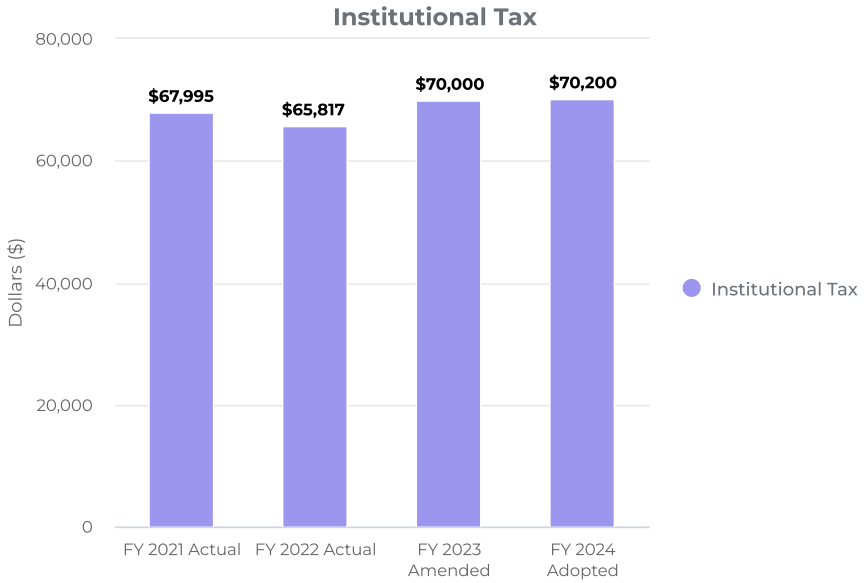
# Insurance Premium Tax

**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. The 11% insurance premium tax increase in FY 2024 budget over FY 2023 is based on the 7-year trend for this revenue source, and the updating of the distribution formula by the State of Georgia based on the most recent census numbers.




# Institutional Tax

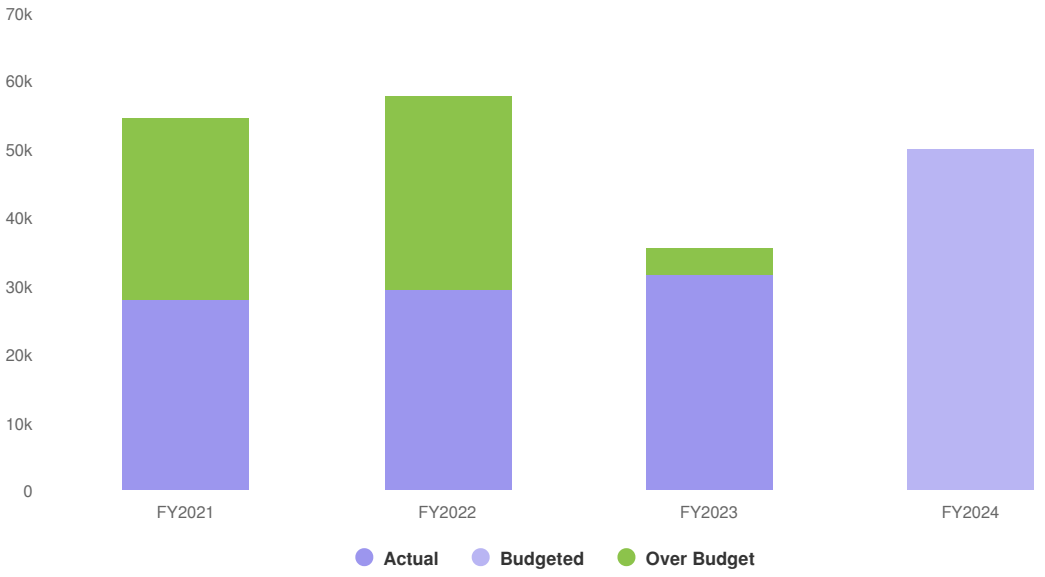
**Institutional Tax:** Taxes on depository financial institutions located in the City limits. Renewals are mailed out in January with a March 31st deadline. The majority of these funds are collected in March



# Penalties and Interest on Delinquent Taxes Summary

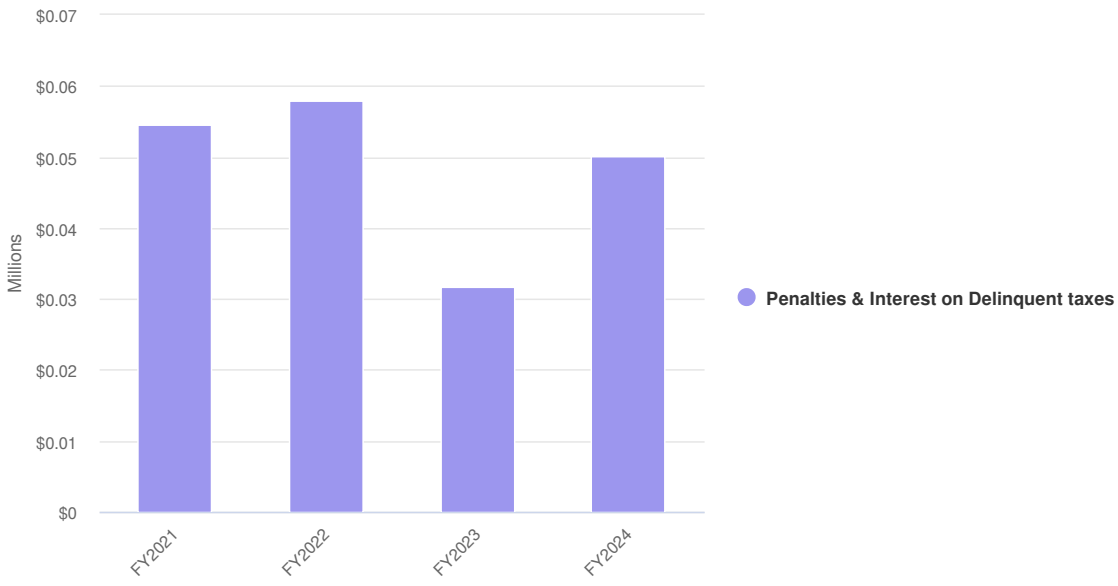
**$50,200** $18,480
(58.26% vs. prior year)

### Penalties and Interest on Delinquent Taxes Proposed and Historical Budget vs. Actual




## Revenues by Source

### Budgeted and Historical 2024 Revenues by Source



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Taxes** | | | | | | |
| **Penalties & Interest on Delinquent taxes** | | | | | | |
| Interest on Delinquent Taxes/Fees | 100-319100 | $12,304 | $10,727 | $11,000 | $16,000 | 45.5% |
| Tax/Fee Penalty | 100-319101 | $8,546 | $8,434 | $7,000 | $9,600 | 37.1% |
| Alcohol Late Penalty | 100-319200 | $5,895 | $0 | $100 | $100 | 0% |
| Occupational Tax Penalty | 100-319400 | $25,734 | $37,296 | $12,000 | $23,000 | 91.7% |
| Tax FIFA Cost | 100-319500 | $2,104 | $1,520 | $1,620 | $1,500 | -7.4% |
| **Total Penalties & Interest on Delinquent taxes:** | | **$54,583** | **$57,976** | **$31,720** | **$50,200** | **58.3%** |
| **Total Taxes:** | | **$54,583** | **$57,976** | **$31,720** | **$50,200** | **58.3%** |
| **Total Revenue Source:** | | **$54,583** | **$57,976** | **$31,720** | **$50,200** | **58.3%** |

# Penalties & Interest on Delinquent Taxes Detail

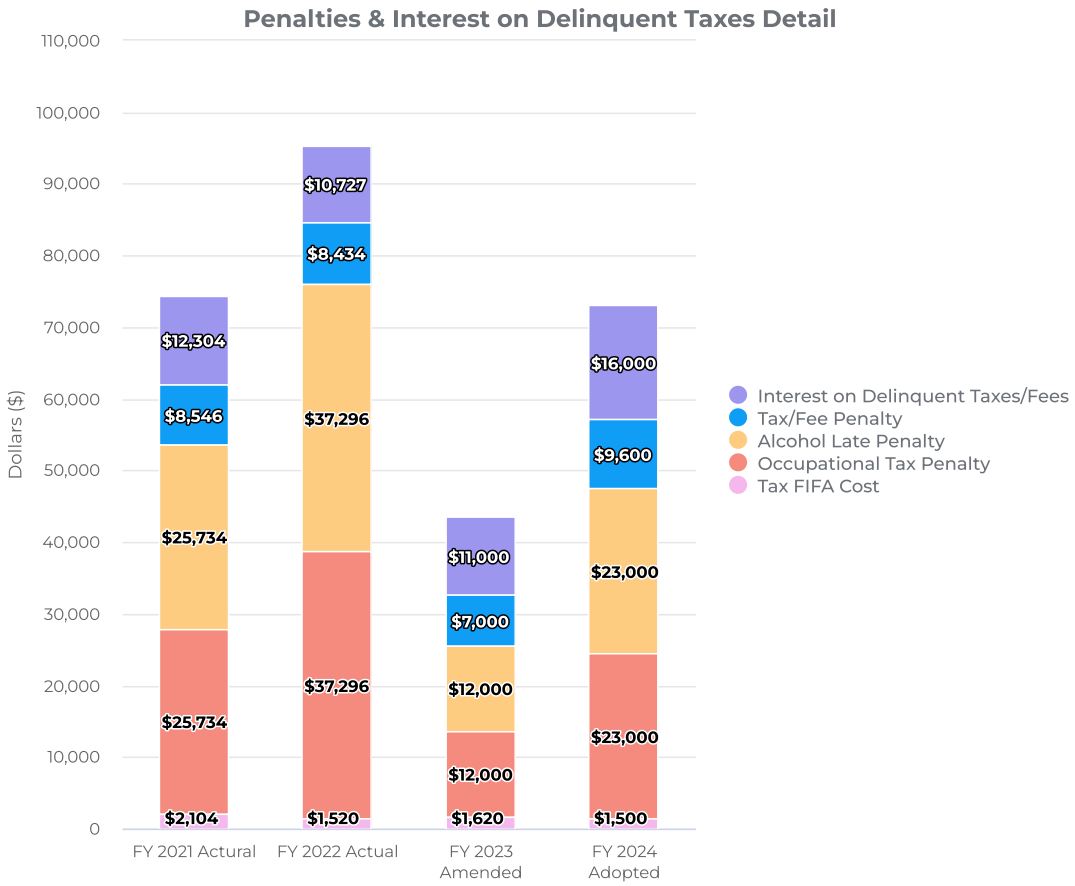
**Interest on Delinquent Taxes:** All tax payments that are considered delinquent are subject to accrued interest. The current interest rate is 0.65% per month, based on an annual calculation of Federal Prime Rate plus 3%. Thus the annual interest rate will change when the Federal Reserve announces the 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 be renewed 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 are governed by O.C.G.A. 48-13-21 that requires 10% penalty after 90 days plus 1.5% interest per month if the tax is delinquent. The 92% increase in FY 2024 budget over FY 2023 is based on the actual value for the first seven months of FY 2023 and the two-year average for the lastfive months of FY 2023.

**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 the prior calendar year.

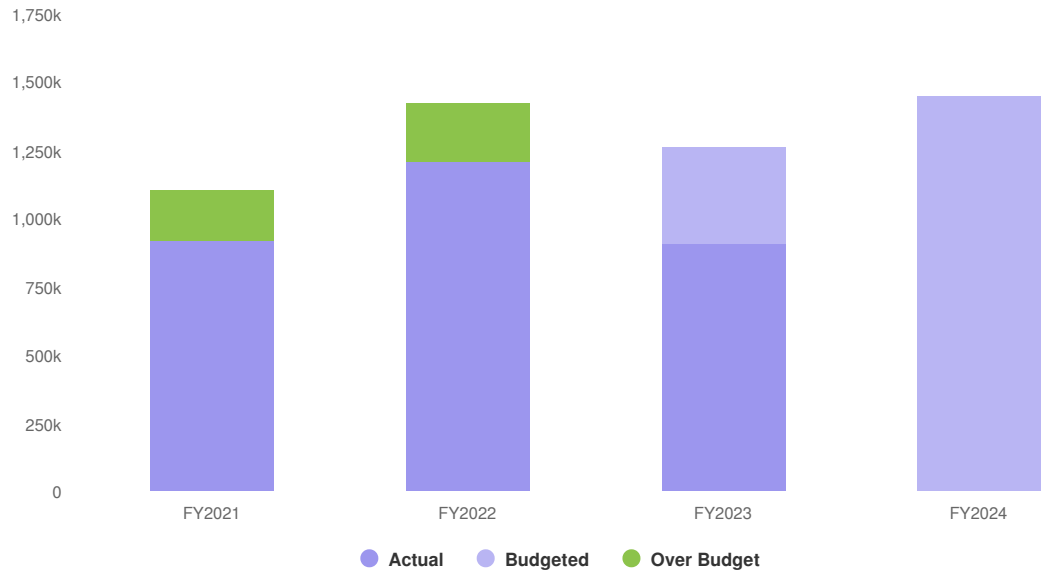


# Licenses and Permits Summary

The City of Duluth has three categories for the collection of revenue from licenses and permits: Business Licenses, Non-Business Licenses & Permits, and Regulatory Fees. The City has budgeted to collect $1.46M in Licenses and Permits revenue during FY 2024, an increase of 15% from FY 2023. The 17.4% increase in regulatory fees is based on new development projections by the City's Planning & Development department. The 8.4% in Business Licenses is mainly based on beer only consumption in FY 2023. The 25.4% Non- business licenses and permits is due to the seven-year average of zoning and land use.

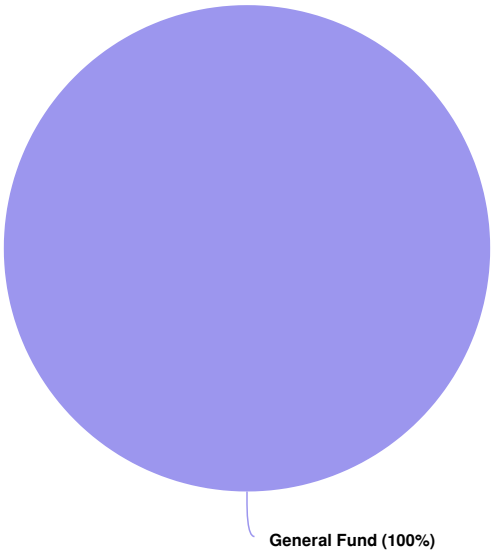
**$1,455,095** **$191,323**
(15.14% vs. prior year)

## Licenses and Permits Proposed and Historical Budget vs. Actual

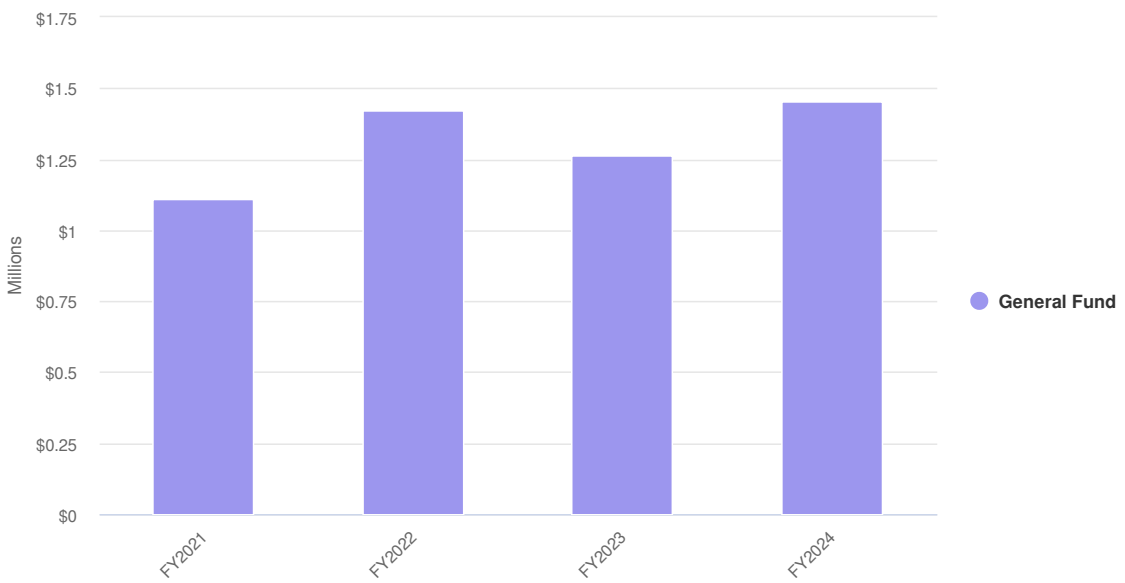


# Revenue by Fund

## 2024 Revenue by Fund



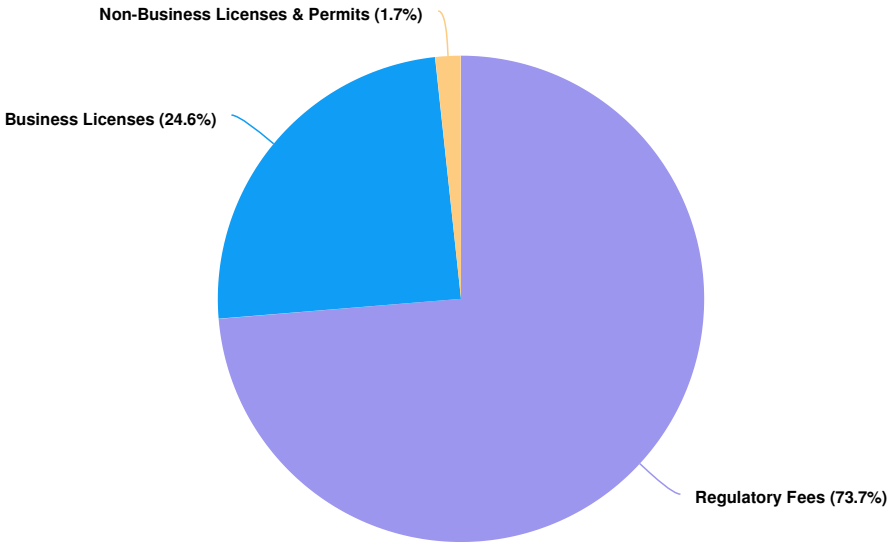

## Budgeted and Historical 2024 Revenue by Fund



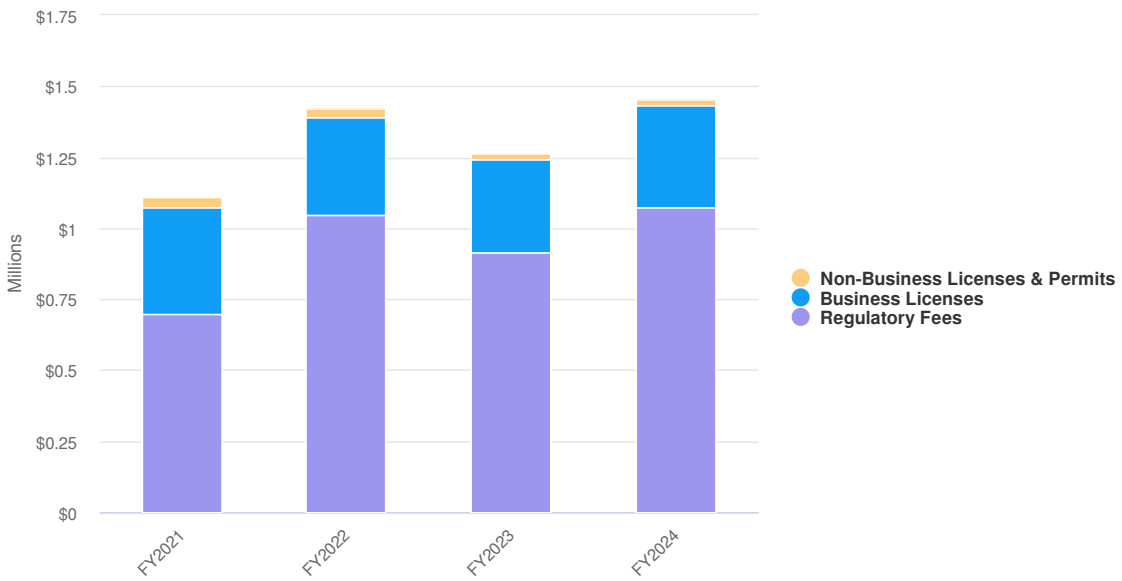

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| General Fund | | | | | |
| Licenses and Permits | $1,108,205 | $1,423,012 | $1,263,772 | $1,455,095 | 15.1% |
| **Total General Fund:** | **$1,108,205** | **$1,423,012** | **$1,263,772** | **$1,455,095** | **15.1%** |

# Revenues by Source

## Projected 2024 Revenues by Source




## Budgeted and Historical 2024 Revenues by Source




| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| Revenue Source | | | | | |
| Licenses and Permits | | | | | |
| Business Licenses | $373,013 | $345,036 | $330,300 | $357,950 | 8.4% |
| Non-Business Licenses & Permits | $35,166 | $31,601 | $19,700 | $24,700 | 25.4% |

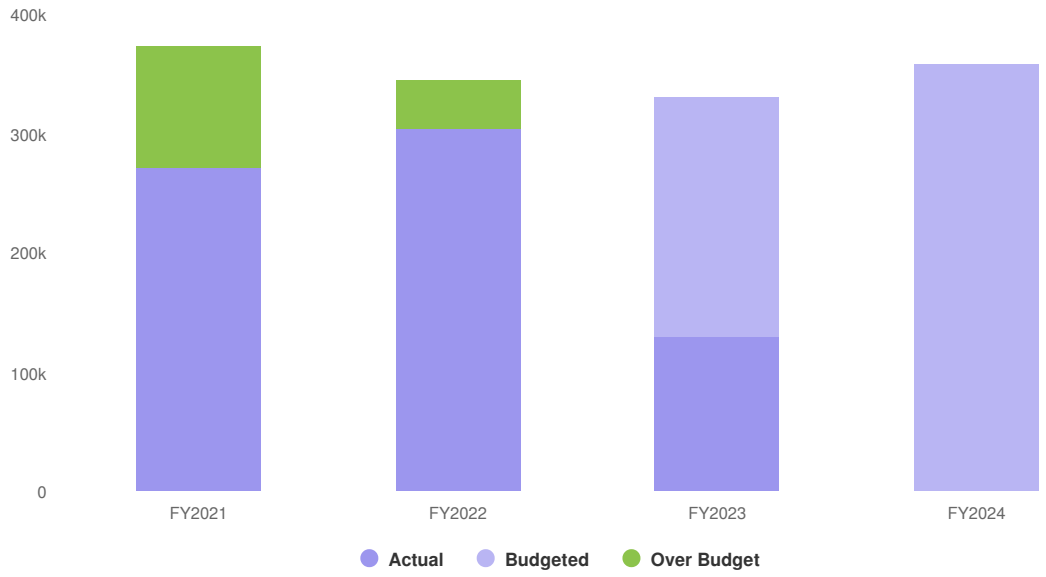
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| Regulatory Fees | $700,026 | $1,046,374 | $913,772 | $1,072,445 | 17.4% |
| **Total Licenses and Permits:** | **$1,108,205** | **$1,423,012** | **$1,263,772** | **$1,455,095** | **15.1%** |
| **Total Revenue Source:** | **$1,108,205** | **$1,423,012** | **$1,263,772** | **$1,455,095** | **15.1%** |

# Business Licenses Summary

**Business Licenses** are revenue collected from businesses for the issuance of various licenses and permits by the City. Detailed information about Alcohol Licenses and Permits can be found Alcohol Licensing on the City of Duluth website.

**$357,950** **$27,650**
(8.37% vs. prior year)

### Business Licenses Proposed and Historical Budget vs. Actual




## Revenues by Source

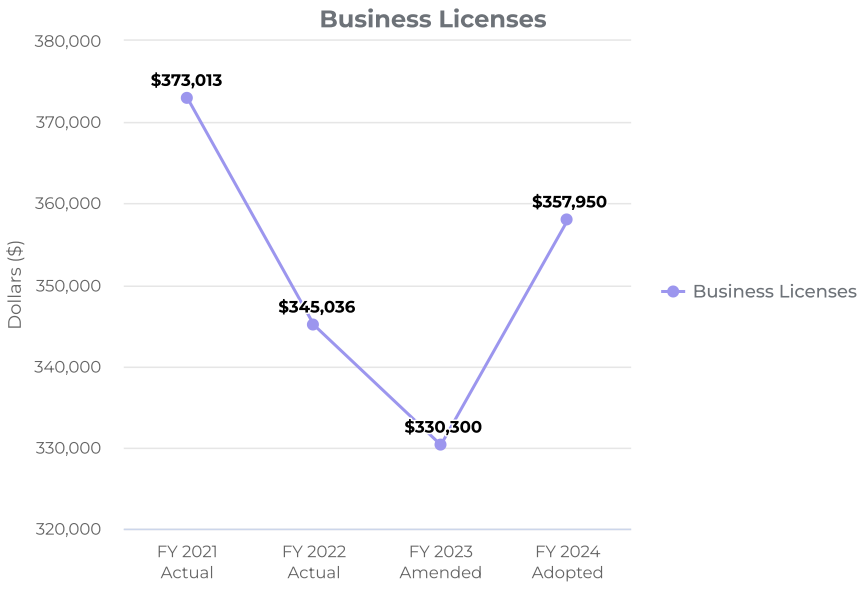
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Licenses and Permits** | | | | | | |
| **Business Licenses** | | | | | | |
| Alcohol Handling Permits | 100-321100 | $65,613 | $48,706 | $52,000 | $54,000 | 3.8% |
| Beer Only Package | 100-321110 | $2,000 | $1,000 | $1,500 | $1,000 | -33.3% |
| Beer and Wine Package | 100-321120 | $34,650 | $34,750 | $33,000 | $35,000 | 6.1% |
| Beer, Wine, Liquor Consumption | 100-321130 | $131,350 | $129,550 | $120,500 | $138,000 | 14.5% |
| Package Store Licenses | 100-321131 | $42,000 | $35,000 | $30,000 | $35,000 | 16.7% |
| Beer and Wine Consumption | 100-321132 | $23,800 | $25,250 | $24,000 | $25,000 | 4.2% |
| Beer Only Consumption | 100-321133 | $2,000 | $1,000 | $2,000 | $1,000 | -50% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Liquor Consumption | 100-321134 | $0 | $0 | $150 | $150 | 0% |
| Wine Only Consumption | 100-321135 | $0 | $2,625 | $100 | $1,750 | 1,650% |
| Alcohol Special Events Facility | 100-321145 | $3,700 | $3,000 | $3,000 | $3,000 | 0% |
| Brewery - Beer and Malt Beverages | 100-321154 | $7,750 | $5,000 | $5,000 | $5,000 | 0% |
| Insurance License Fees | 100-321220 | $54,650 | $52,700 | $55,000 | $53,000 | -3.6% |
| Business Permits | 100-321250 | $0 | $0 | $50 | $50 | 0% |
| Alcohol Application Fees | 100-321900 | $5,500 | $6,455 | $4,000 | $6,000 | 50% |
| **Total Business Licenses:** | | **$373,013** | **$345,036** | **$330,300** | **$357,950** | **8.4%** |
| **Total Licenses and Permits:** | | **$373,013** | **$345,036** | **$330,300** | **$357,950** | **8.4%** |
| **Total Revenue Source:** | | **$373,013** | **$345,036** | **$330,300** | **$357,950** | **8.4%** |

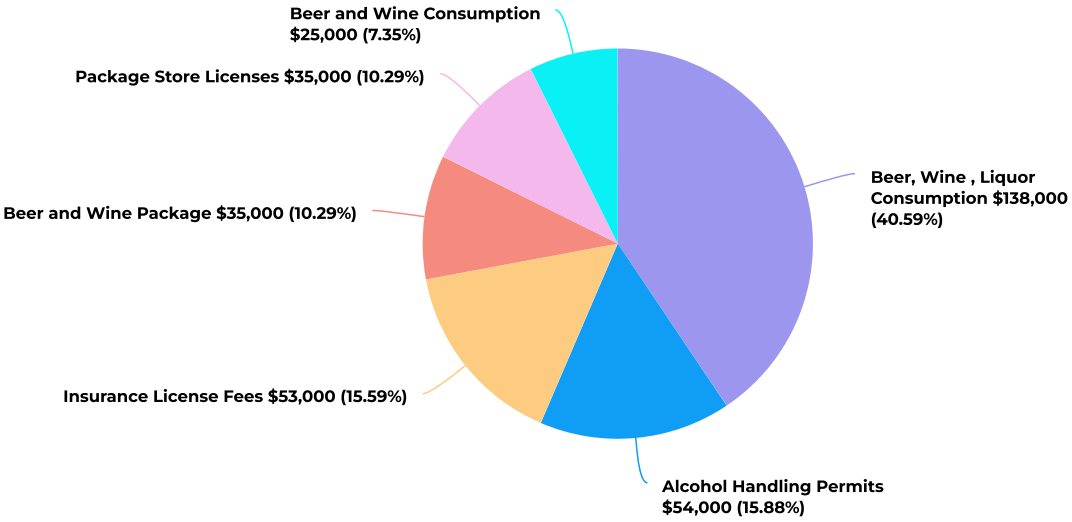
**Alcohol Beverage:** All fees collected from businesses for the issuance of licenses related to alcoholic beverage sales. The decrease of 33% for the beer only package is based on the actual amount from FY 2023. All other alcohol beverage tax budgets are based on current consumption.

**Alcohol Handling Permits:** Fees collected for the issuance of permits authorizing the sale and/or pouring of alcoholic beverages in the City limits. The 50% increase in the FY 2024 budget over FY 2023 is based on the actual value for the first seven months of FY 2023 and the two-year average for the last five months of FY2023.

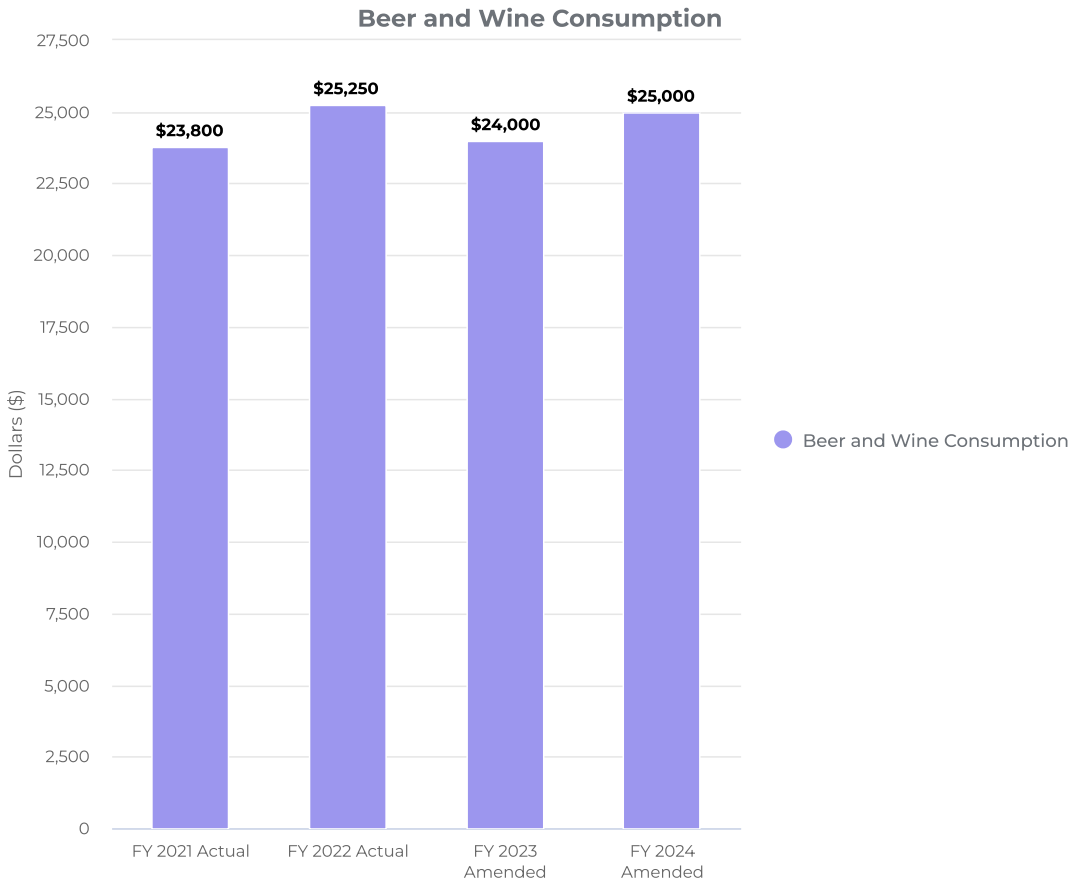
**Insurance License Fee:** Annual flat fee collected from insurance brokers doing business in the city limits.



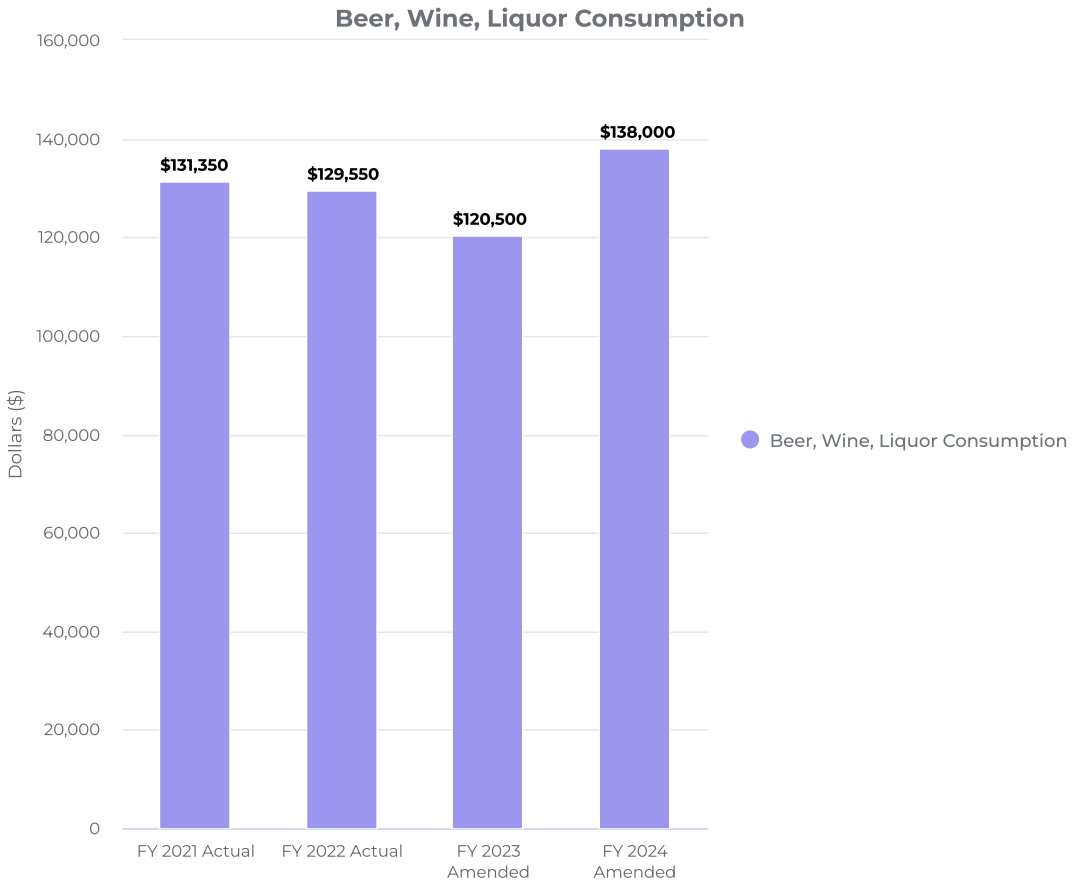
## FY 2024 Business Licenses



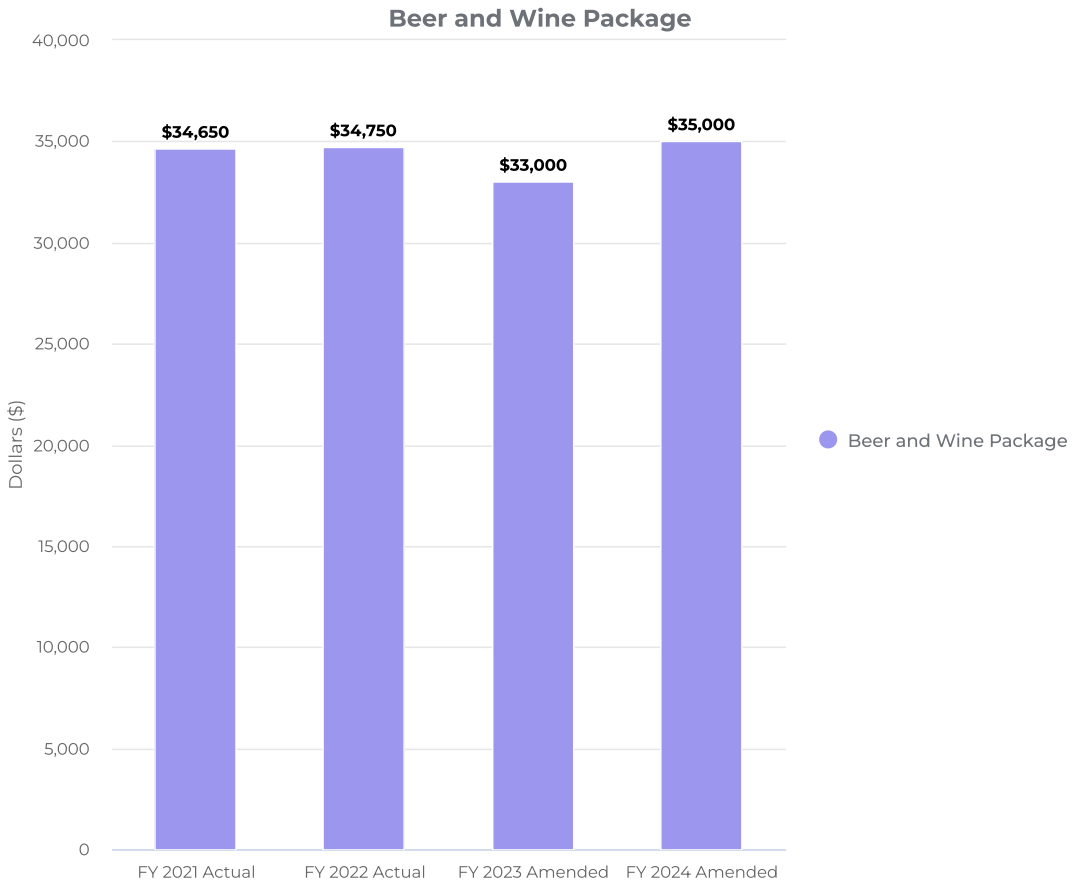
# Beer and Wine Consumption



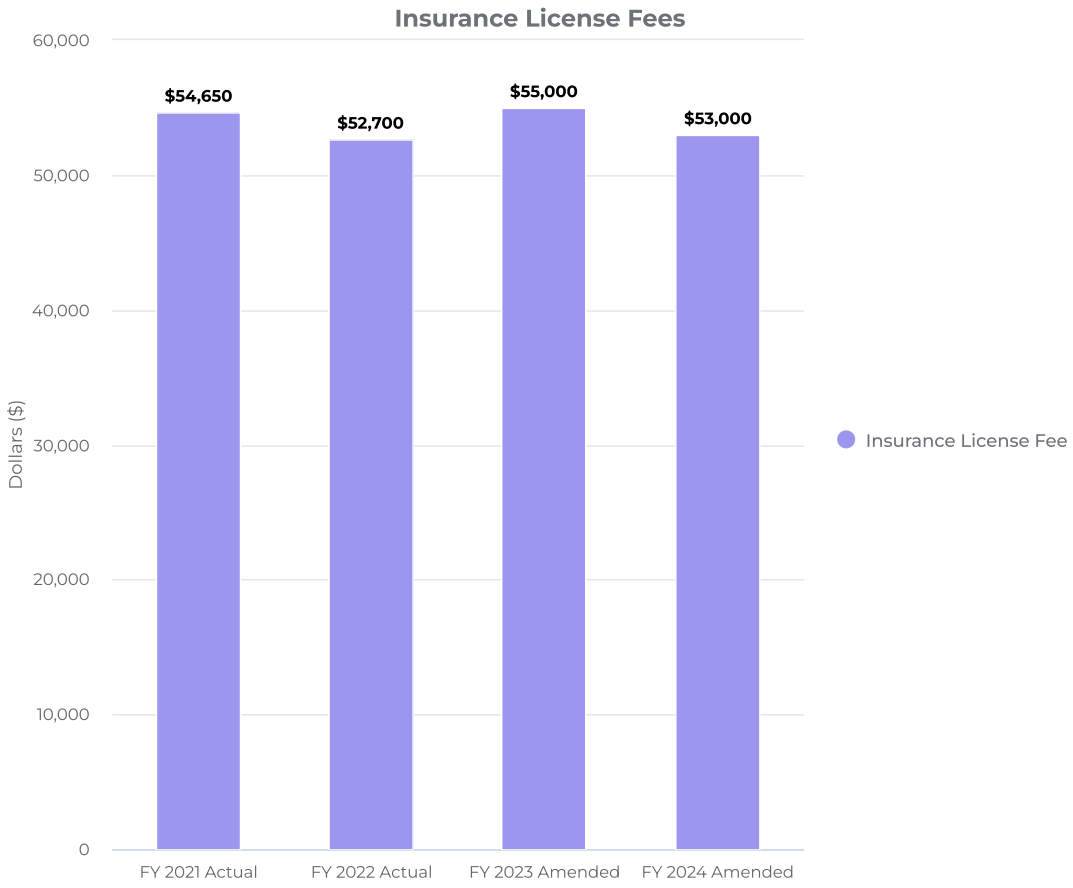
# Beer, Wine, Liquor Consumption



# Beer and Wine Package



# Insurance License Fees



# Package Store Licenses

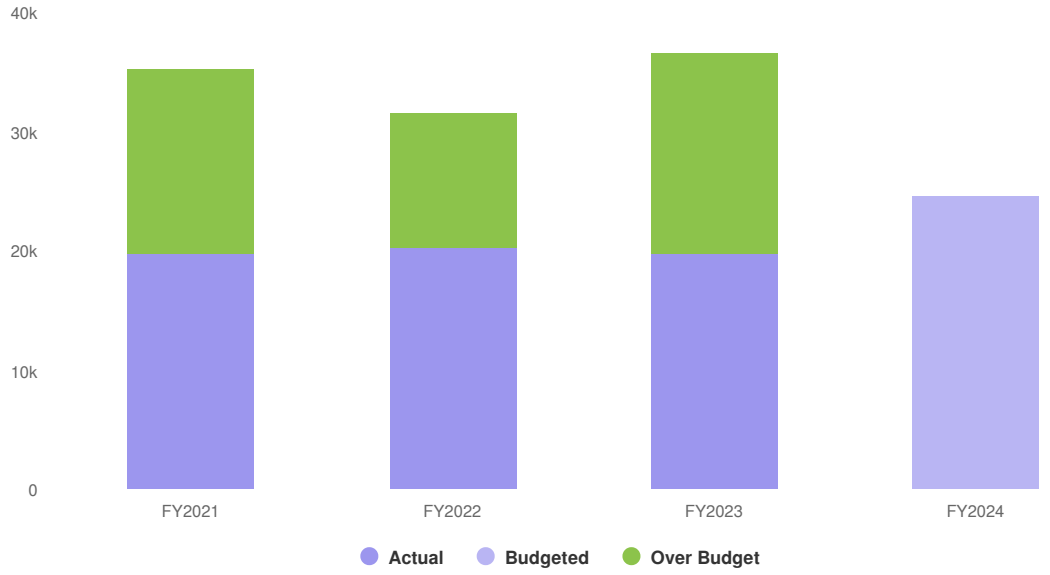


# Non-Business Licenses & Permits Summary

**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 a 25.4% increase from FY 2023 mainly due to anticipated new construction.

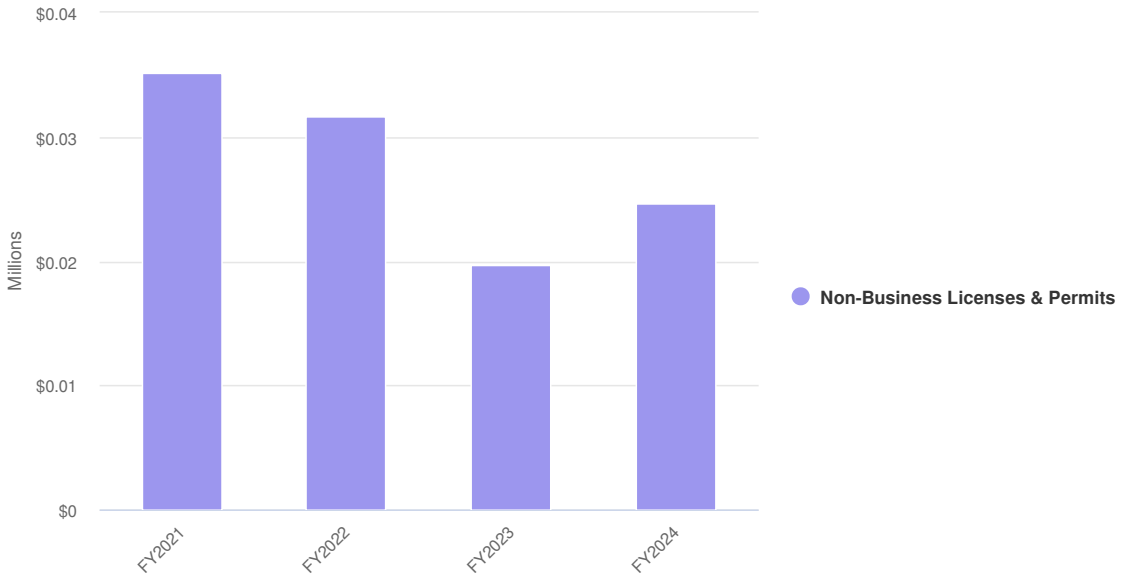
**$24,700** **$5,000**
(25.38% vs. prior year)

### Non-Business Licenses & Permits Proposed and Historical Budget vs. Actual




## Revenues by Source

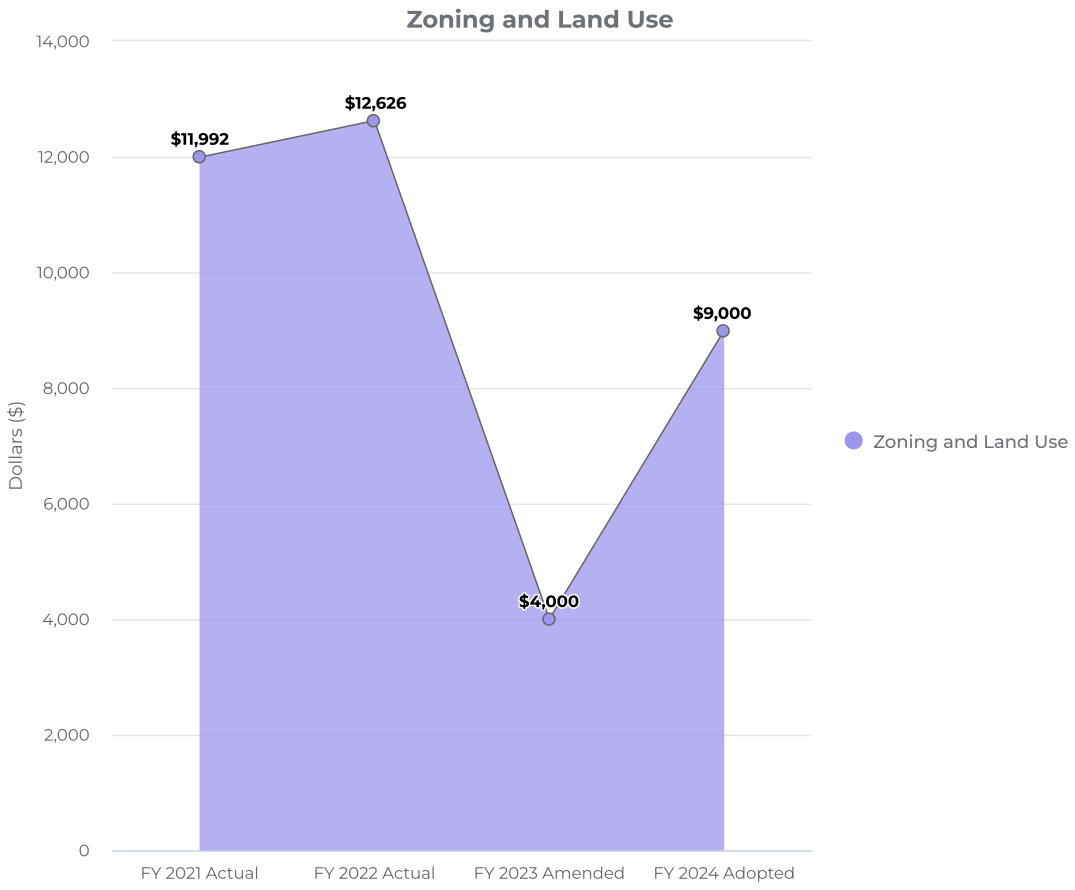
## Budgeted and Historical 2024 Revenues by Source




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Licenses and Permits** | | | | | | |
| **Non-Business Licenses & Permits** | | | | | | |
| Zoning and Land Use | 100-322210 | $11,992 | $12,626 | $4,000 | $9,000 | 125% |
| Signs | 100-322230 | $16,200 | $16,750 | $15,000 | $15,000 | 0% |
| Filming Permits and Fees | 100-322902 | $6,874 | $2,000 | $500 | $500 | 0% |
| Miscellaneous - Fees & Charges - Planning | 100-322990 | $100 | $225 | $200 | $200 | 0% |
| **Total Non-Business Licenses & Permits:** | | **$35,166** | **$31,601** | **$19,700** | **$24,700** | **25.4%** |
| **Total Licenses and Permits:** | | **$35,166** | **$31,601** | **$19,700** | **$24,700** | **25.4%** |
| **Total Revenue Source:** | | **$35,166** | **$31,601** | **$19,700** | **$24,700** | **25.4%** |

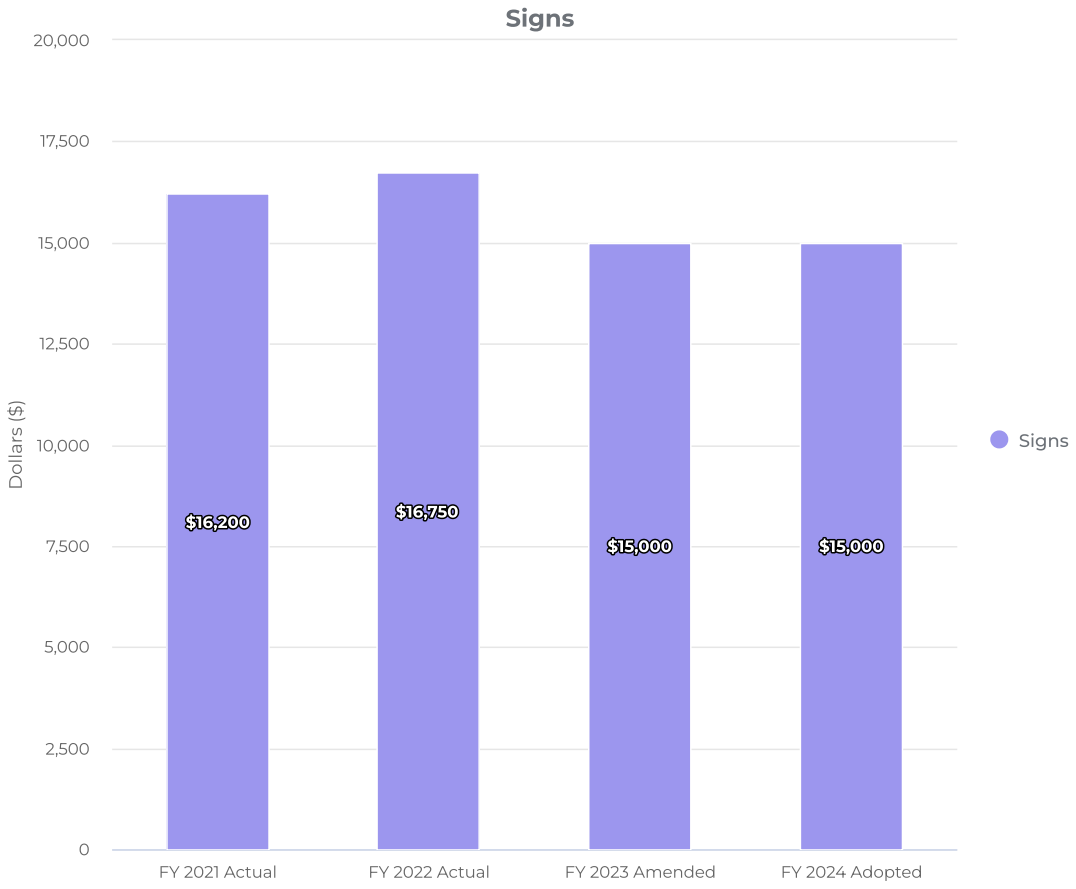
# Zoning and Land Use

**Rezoning:** Fees collected from applicants for the review and processing of zoning applications and modifications. The 125% increase in FY 2024 budget is based on the recent seven-year average.



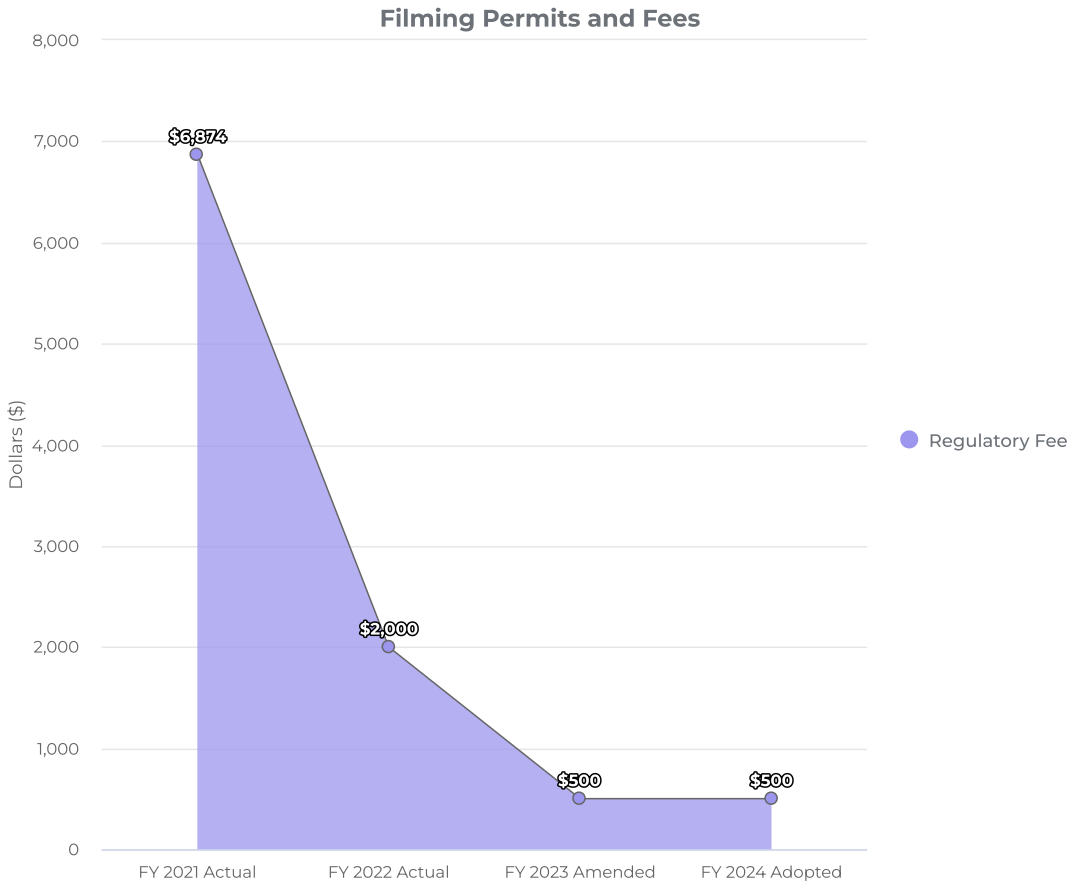
# Signs

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



# Filming Permits and Fees

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

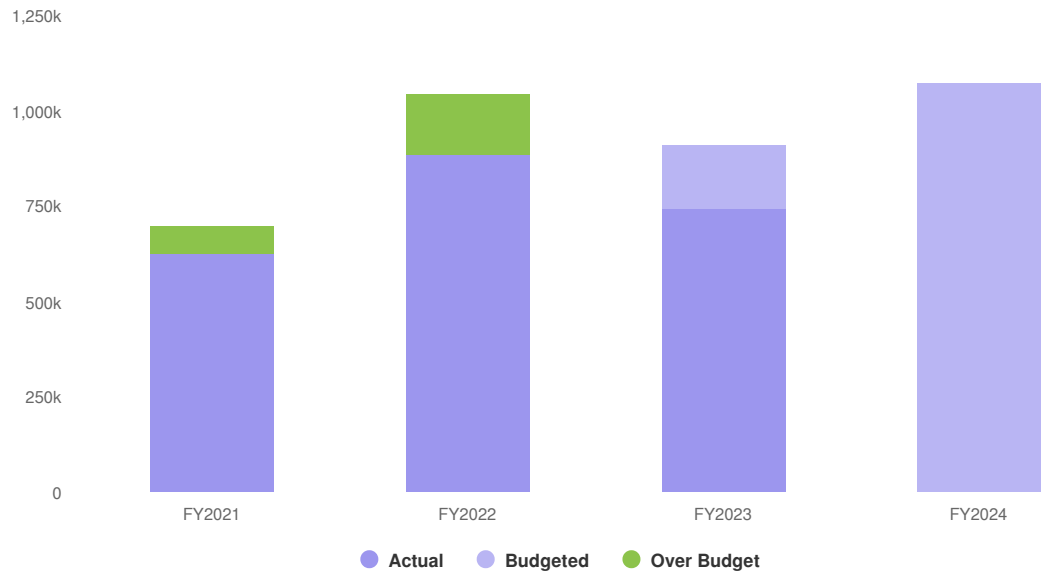


# Regulatory Fees Summary

**Regulatory Fees** are revenues assessed by the City of Duluth for 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 schedule information can be found at Fee Schedule.

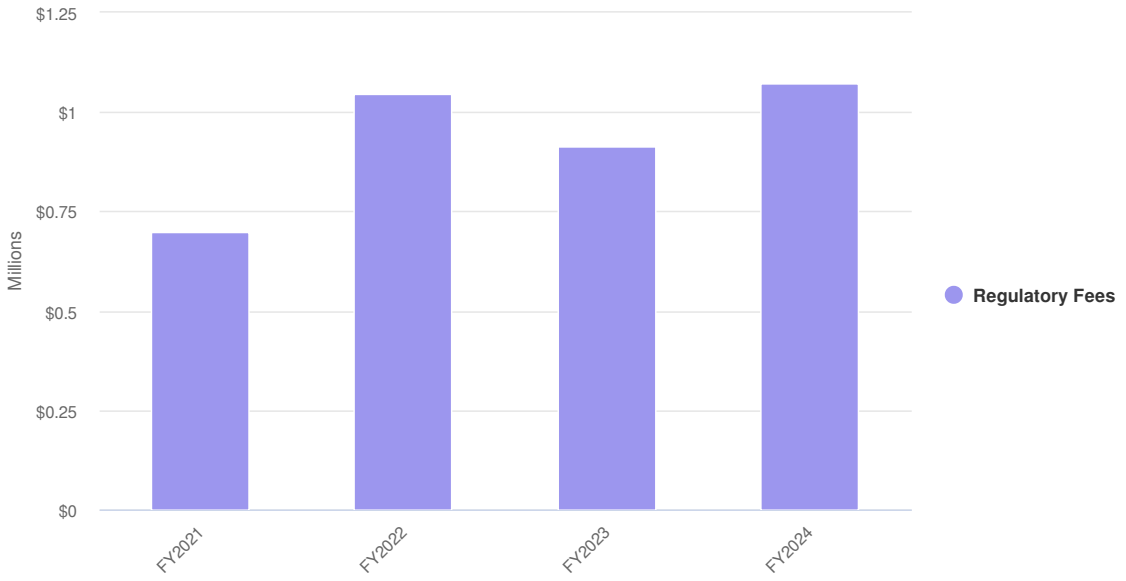
**$1,072,445** **$158,673**
(17.36% vs. prior year)

## Regulatory Fees Proposed and Historical Budget vs. Actual




# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source



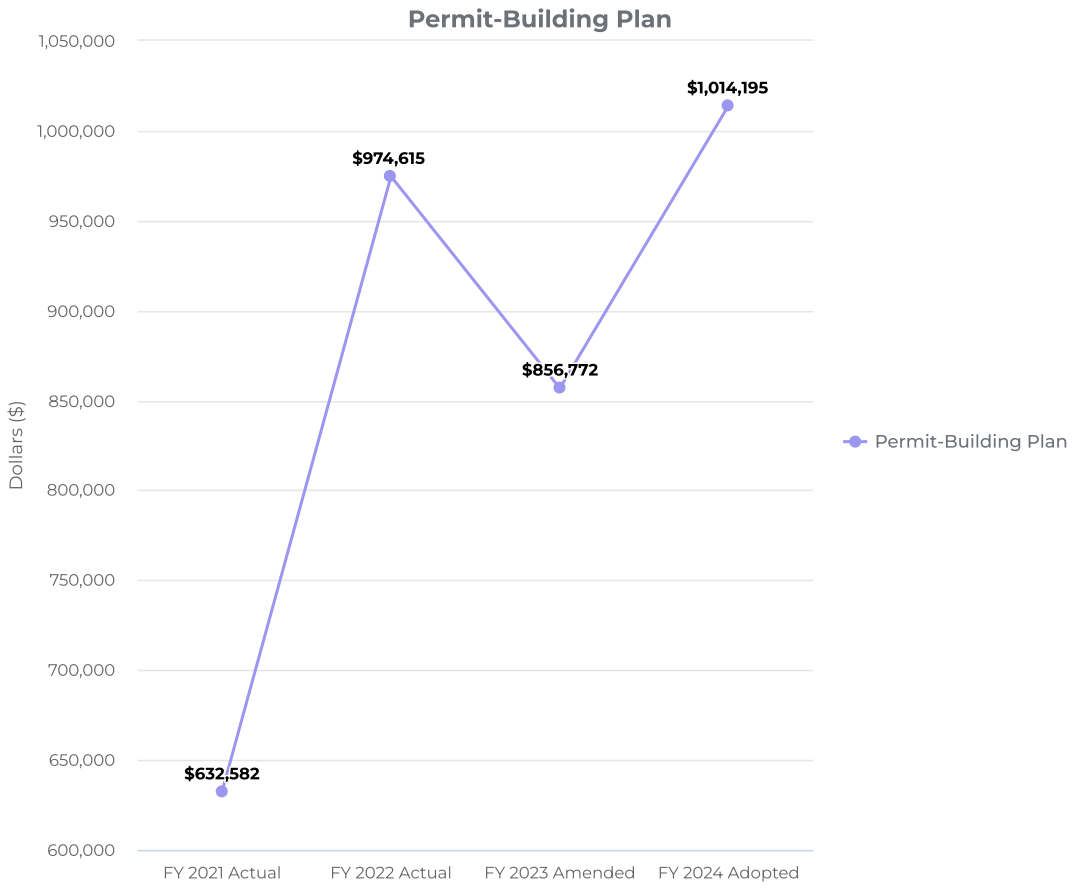

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Licenses and Permits** | | | | | | |
| **Regulatory Fees** | | | | | | |
| Permit - Building Plan | 100-323100 | $632,582 | $974,615 | $856,772 | $1,014,195 | 18.4% |
| Permit - Land Disturbance Plan | 100-323110 | $8,083 | $7,231 | $9,000 | $6,250 | -30.6% |
| Inspection | 100-323111 | $17,225 | $36,100 | $23,000 | $32,000 | 39.1% |
| Permit- Trades (MEP) | 100-323130 | $7,825 | $7,675 | $7,000 | $6,000 | -14.3% |
| Permit-Telecommunications | 100-323140 | $1,500 | $3,750 | $3,000 | $2,000 | -33.3% |
| Permit - Miscellaneous/ Other | 100-323190 | $32,812 | $17,004 | $15,000 | $12,000 | -20% |
| **Total Regulatory Fees:** | | **$700,026** | **$1,046,374** | **$913,772** | **$1,072,445** | **17.4%** |
| **Total Licenses and Permits:** | | **$700,026** | **$1,046,374** | **$913,772** | **$1,072,445** | **17.4%** |
| **Total Revenue Source:** | | **$700,026** | **$1,046,374** | **$913,772** | **$1,072,445** | **17.4%** |

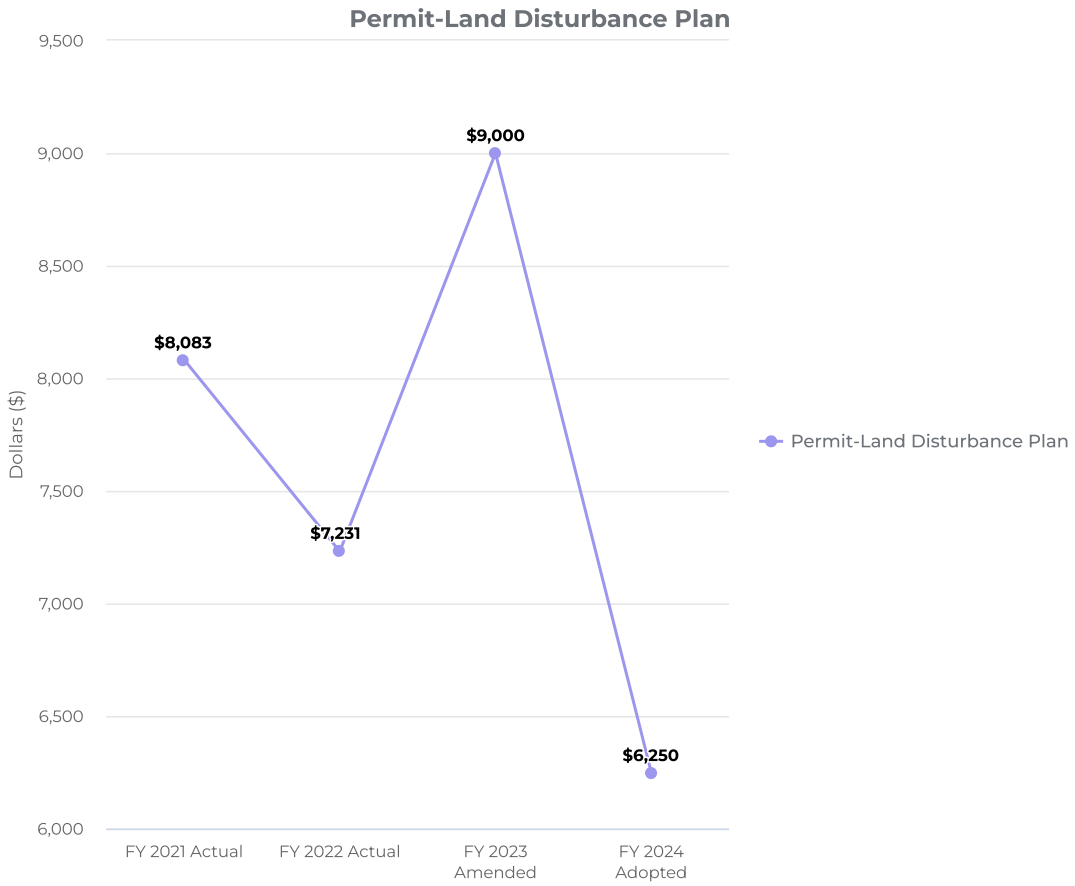
# Permit-Building Plan & Land Disturbance Plan

The regulatory fees assumptions are based on the FY 2024 permit CO forecasts from our planning department.

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

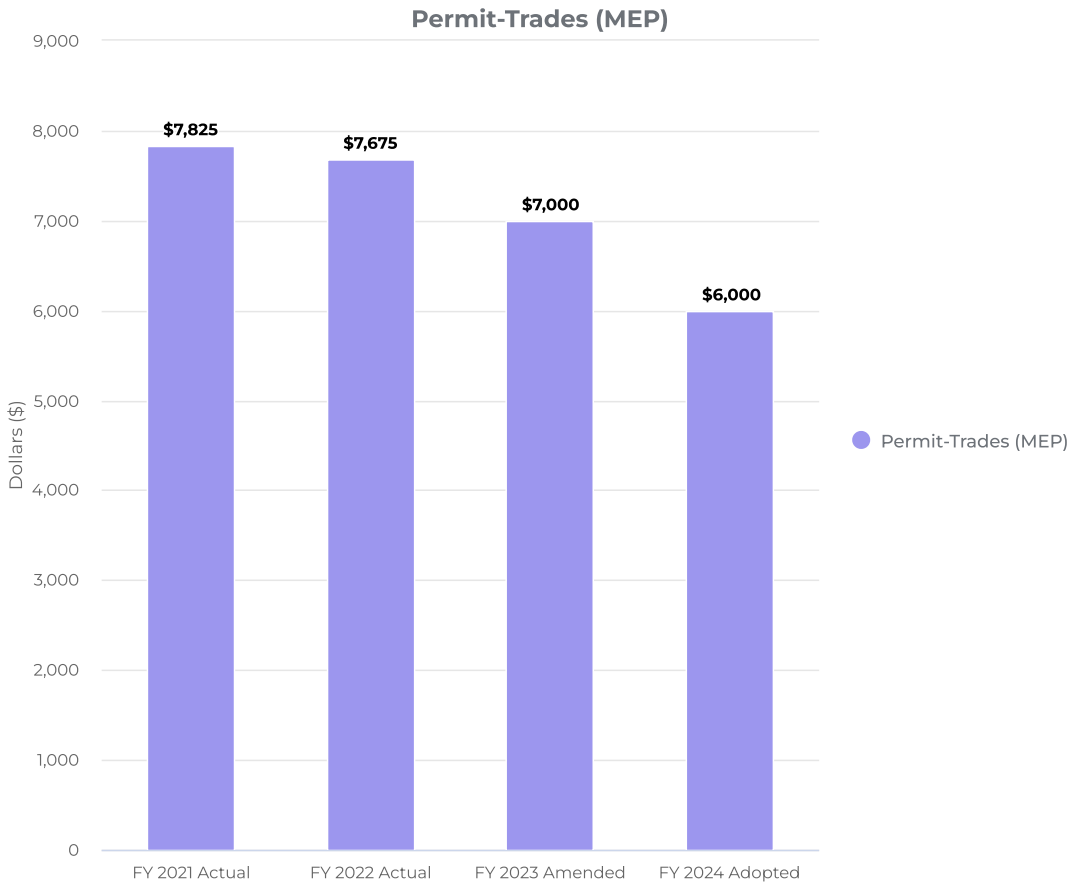
**Permit-Land Disturbance Plan:** Fees from permits for development and land disturbance such as clearing, grubbing, and grading.

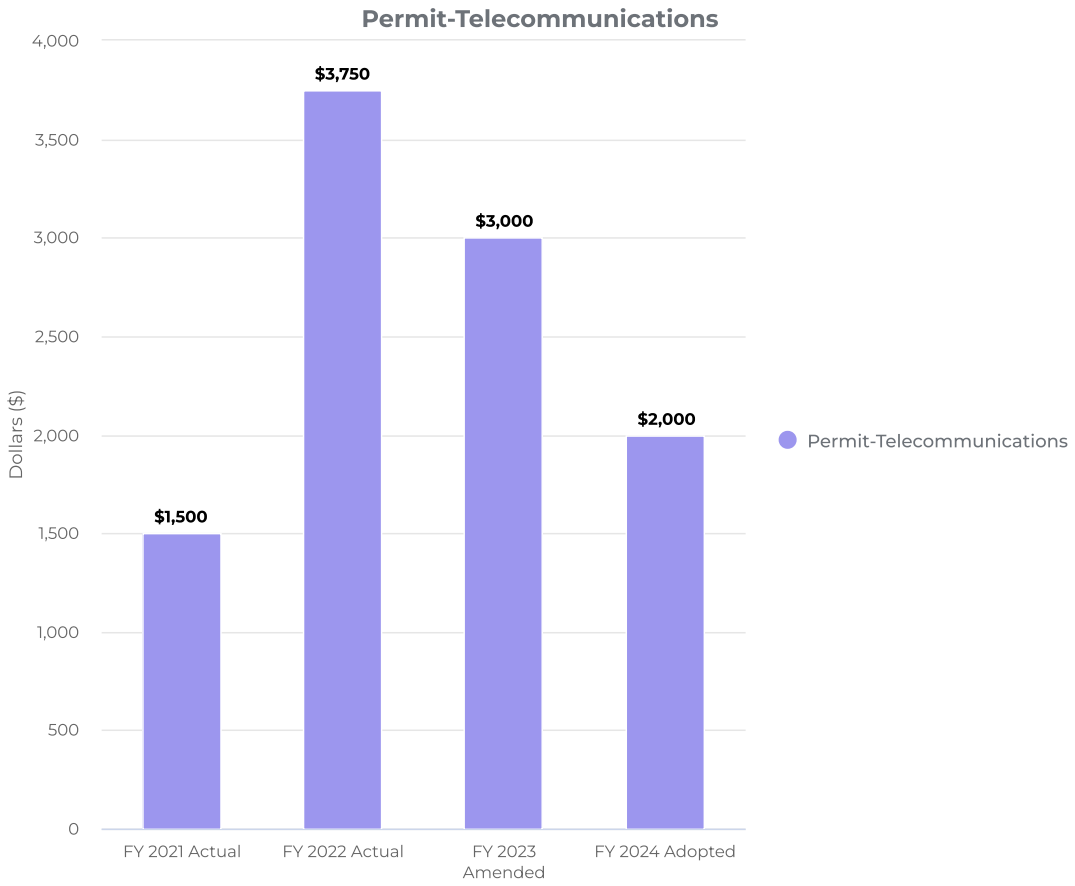



Permit-Land Disturbance Plan
9,500
9,000
8,500
8,000
7,500
7,000
6,500
6,000
Dollars ($)
$8,083
$7,231
$9,000
$6,250
FY 2021 Actual
FY 2022 Actual
FY 2023 Amended
FY 2024 Adopted
Permit-Land Disturbance Plan

# Permit-Trade & Telecommunications

**Permit-Trade (MEP):** A permit to perform electrical, plumbing, gas, low voltage, or HVAC work, etc.
**Permit-Telecommunications:** A permit allowed to add or modify equipment on a Telecommunications Tower as granted, authorized or issued by the City of Duluth.

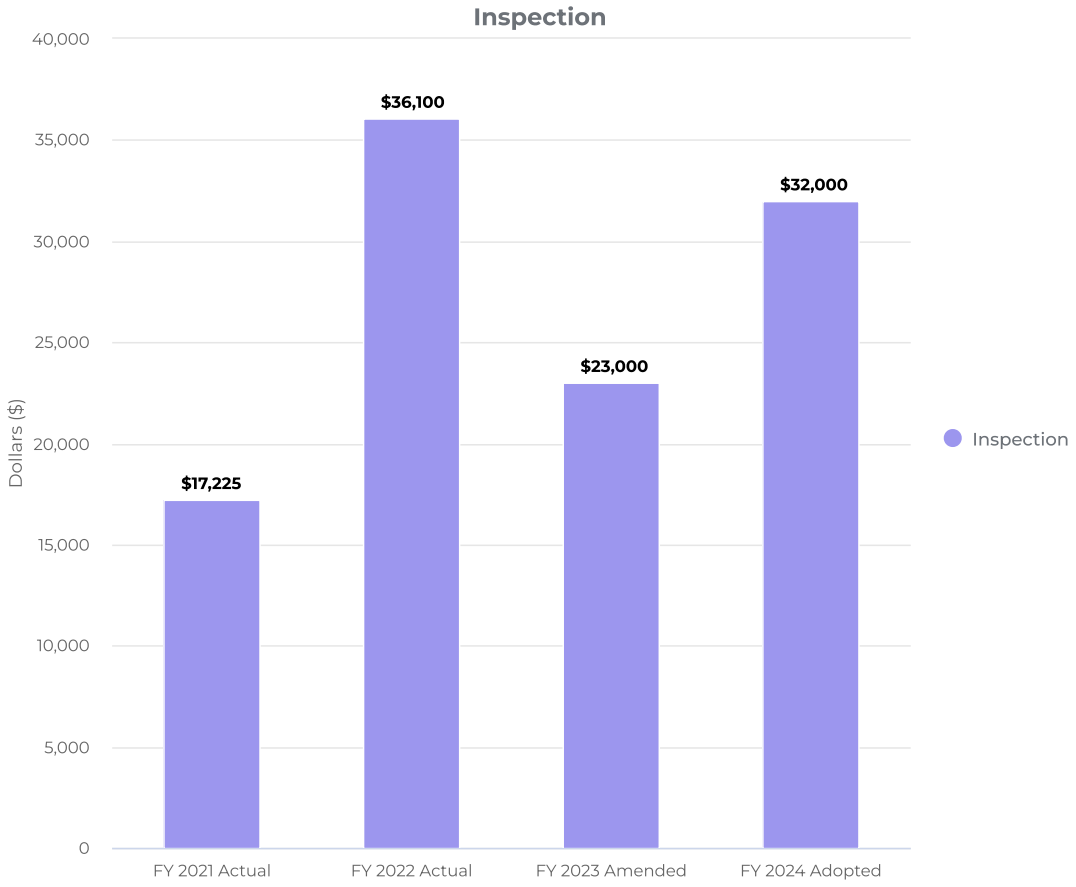


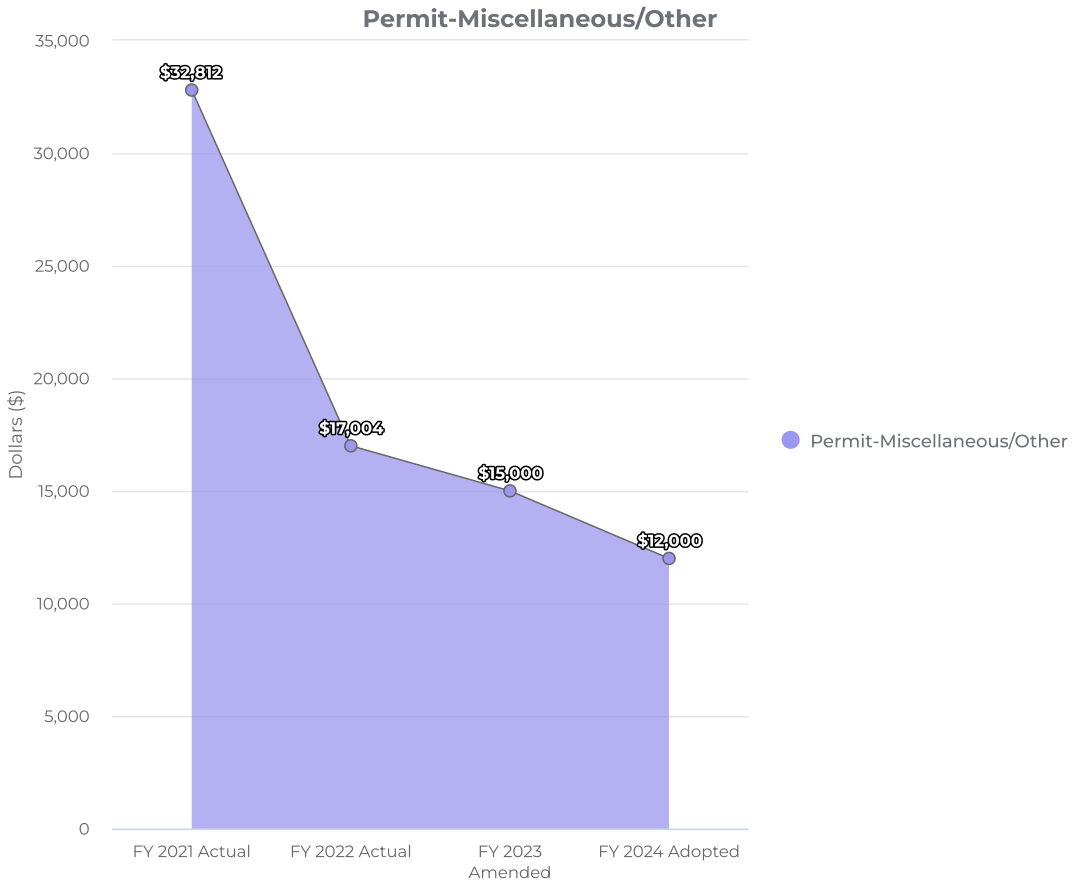

Permit-Telecommunications
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
0
Dollars ($)
$1,500
$3,750
$3,000
$2,000
FY 2021 Actual
FY 2022 Actual
FY 2023 Amended
FY 2024 Adopted
Permit-Telecommunications

# Inspection and Other Fees

**Inspection Fee:** A fee for the Development Inspectors and Building Inspectors to perform inspections.

**Permit-Miscellaneous/Other:** Miscellaneous and other permits which are not categorized as building permit, land disturbance plan permit, trade permit, or telecommunications permit, and the associate fees.



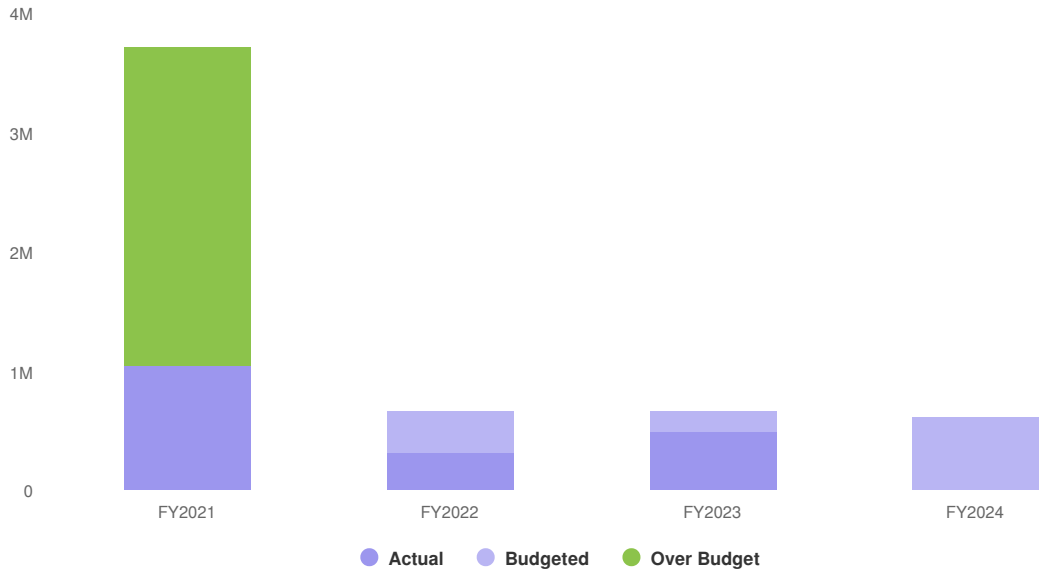

Permit-Miscellaneous/Other
35,000
30,000
25,000
20,000
15,000
10,000
5,000
0
Dollars ($)
$32,812
$17,004
$15,000
$12,000
FY 2021 Actual
FY 2022 Actual
FY 2023 Amended
FY 2024 Adopted
Permit-Miscellaneous/Other

# Intergovernmental Summary

**Intergovernmental Funds** are the funding received from governments, either in the form of a grant or as reimbursement for costs incurred. The intergovernmental revenue decreased $59,941 based on the current distribution formula specified in the intergovernmental agreement with Gwinnett County. The current distribution is calendar year based and only covers the last 6 months of FY 24 budget.

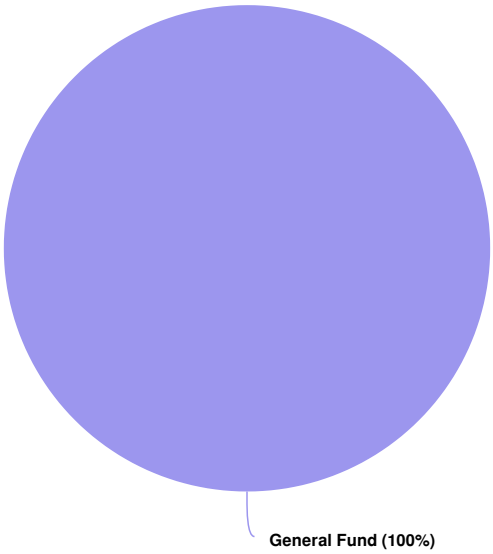
**$613,413** **-$54,357**
(-8.14% vs. prior year)

## Intergovernmental Proposed and Historical Budget vs. Actual

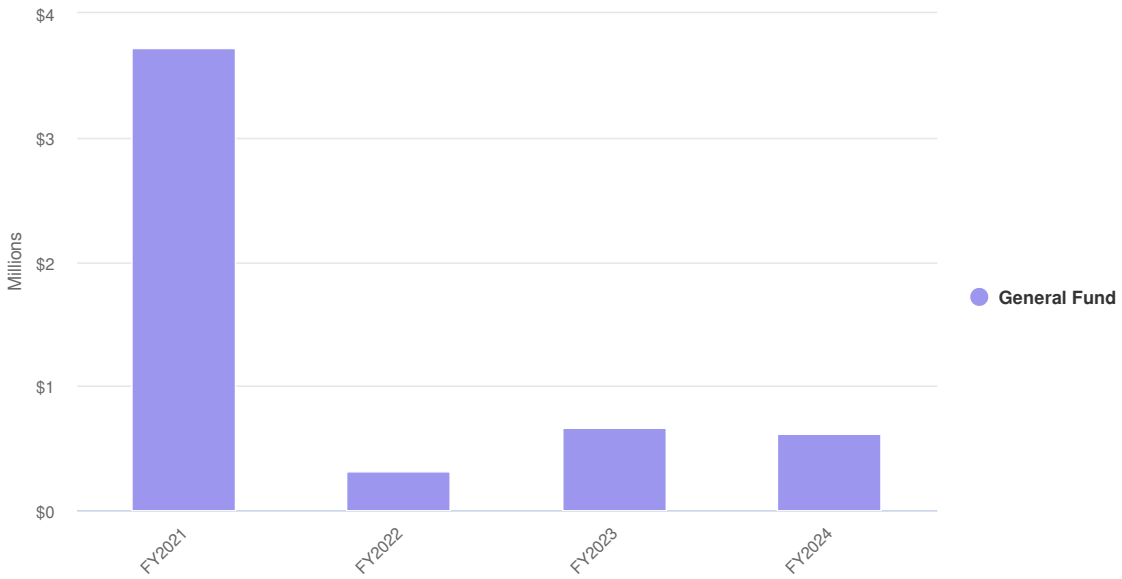


# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund

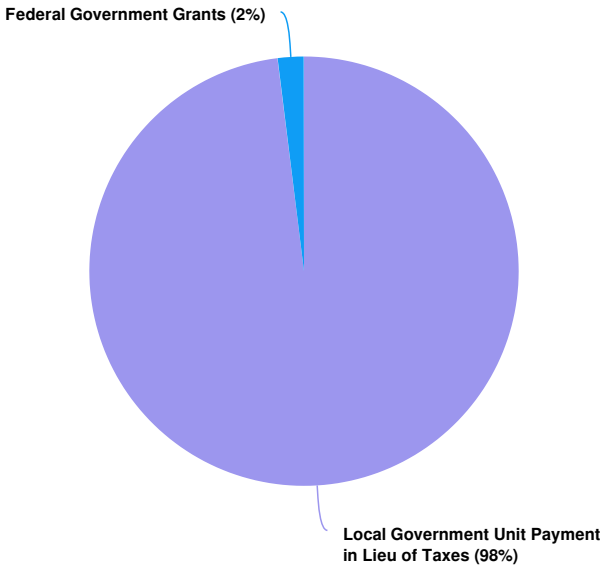



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Intergovernmental** | | | | | | |
| DOJ Federal Grant | 100-331111 | $4,050 | $6,850 | $6,400 | $12,000 | 87.5% |
| Federal Grants | 100-331150 | $0 | $75,355 | $0 | $0 | 0% |

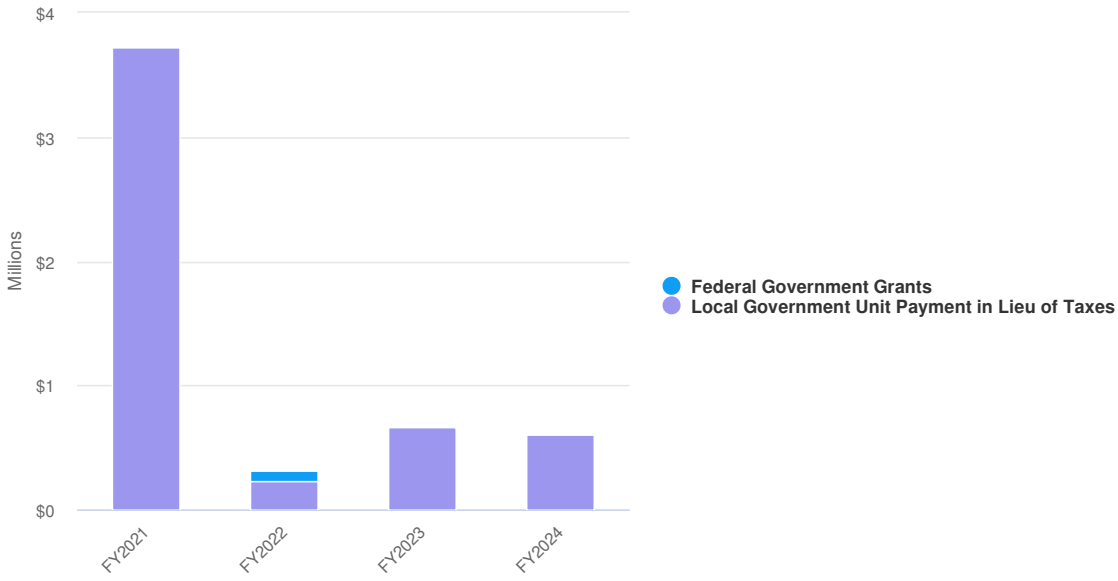
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Other Taxes | 100-338000 | $1,358 | $1,353 | $1,370 | $1,354 | -1.2% |
| Intergovernmental Revenue | 100-338100 | $3,719,591 | $227,509 | $660,000 | $600,059 | -9.1% |
| **Total Intergovernmental:** | | **$3,724,998** | **$311,067** | **$667,770** | **$613,413** | **-8.1%** |
| **Total General Fund:** | | **$3,724,998** | **$311,067** | **$667,770** | **$613,413** | **-8.1%** |

## Revenues by Source

### Projected 2024 Revenues by Source

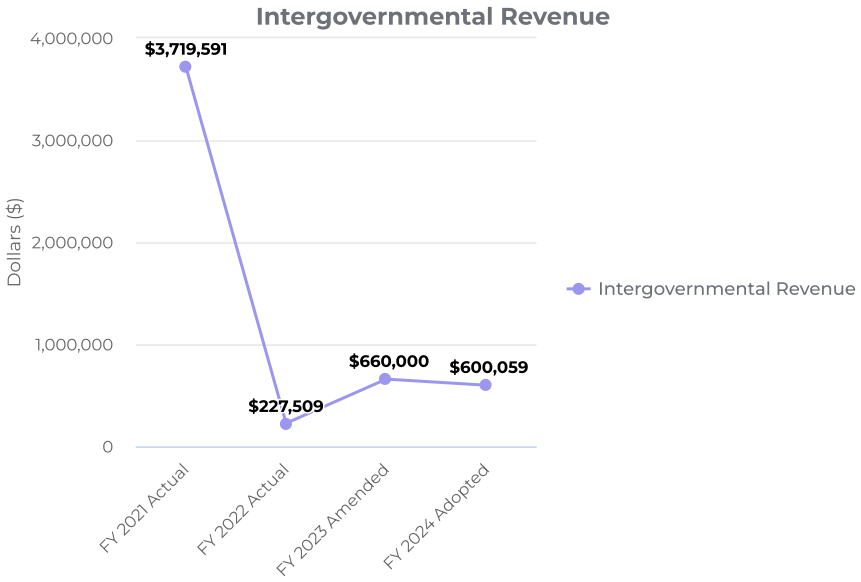


## Budgeted and Historical 2024 Revenues by Source

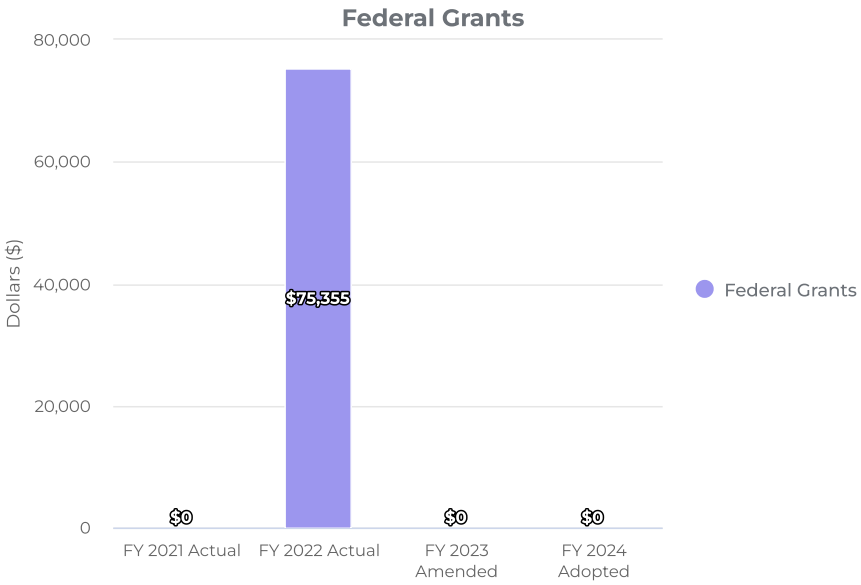



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Intergovernmental** | | | | | | |
| **Federal Government Grants** | | | | | | |
| DOJ Federal Grant | 100-331111 | $4,050 | $6,850 | $6,400 | $12,000 | 87.5% |
| Federal Grants | 100-331150 | $0 | $75,355 | $0 | $0 | 0% |
| **Total Federal Government Grants:** | | **$4,050** | **$82,205** | **$6,400** | **$12,000** | **87.5%** |
| | | | | | | |
| **Local Government Unit Payment in Lieu of Taxes** | | | | | | |
| Other Taxes | 100-338000 | $1,358 | $1,353 | $1,370 | $1,354 | -1.2% |
| Intergovernmental Revenue | 100-338100 | $3,719,591 | $227,509 | $660,000 | $600,059 | -9.1% |
| **Total Local Government Unit Payment in Lieu of Taxes:** | | **$3,720,949** | **$228,862** | **$661,370** | **$601,413** | **-9.1%** |
| **Total Intergovernmental:** | | **$3,724,998** | **$311,067** | **$667,770** | **$613,413** | **-8.1%** |
| **Total Revenue Source:** | | **$3,724,998** | **$311,067** | **$667,770** | **$613,413** | **-8.1%** |

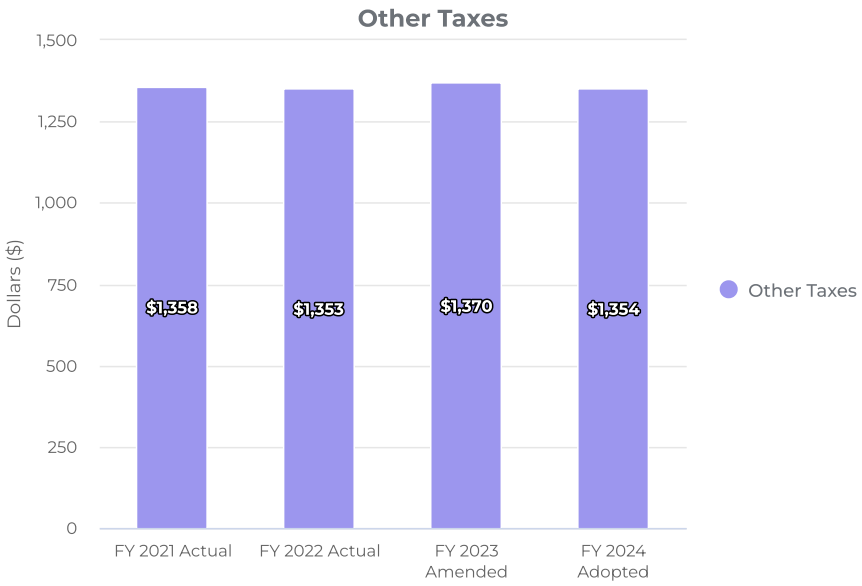
# Intergovernmental Revenue



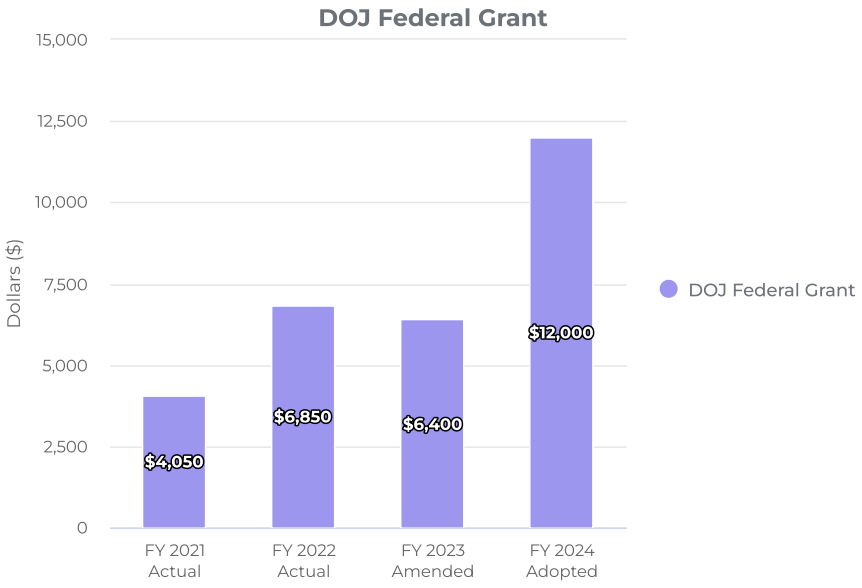

# Federal Grants



# Other Taxes




# DOJ Federal Grant

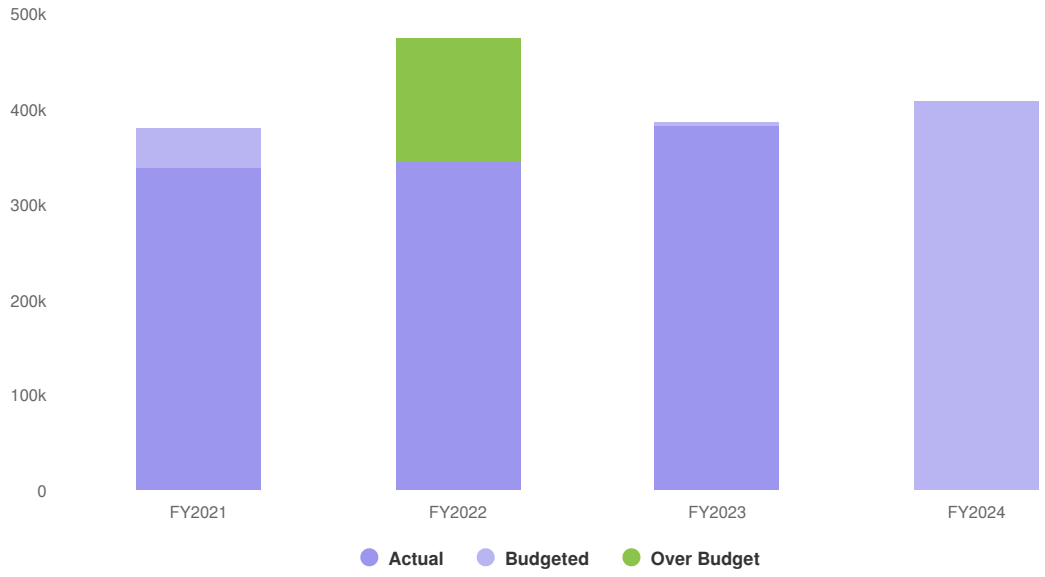


# Charges for Service Summary

**Charges for Service** are fees collected by the City of Duluth for services that it provides. The City of Duluth collects revenues from five primary categories of service: Public Safety, Planning & Development service, Utilities/Enterprise, Cultural and Recreation, and Other Charges for Service. This category represents 1.1% of total budgeted revenue. The City has budgeted to collect $409,115 in charges for service revenue during FY 2024, an increase of 5.8% from FY 2023 mainly due to the recovery of cultural & recreation services after Covid-19.

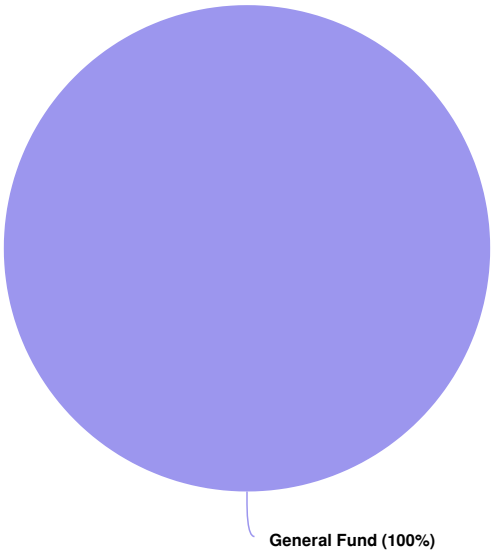
**$409,115** **$22,441**
(5.80% vs. prior year)

## Charges for Service Proposed and Historical Budget vs. Actual

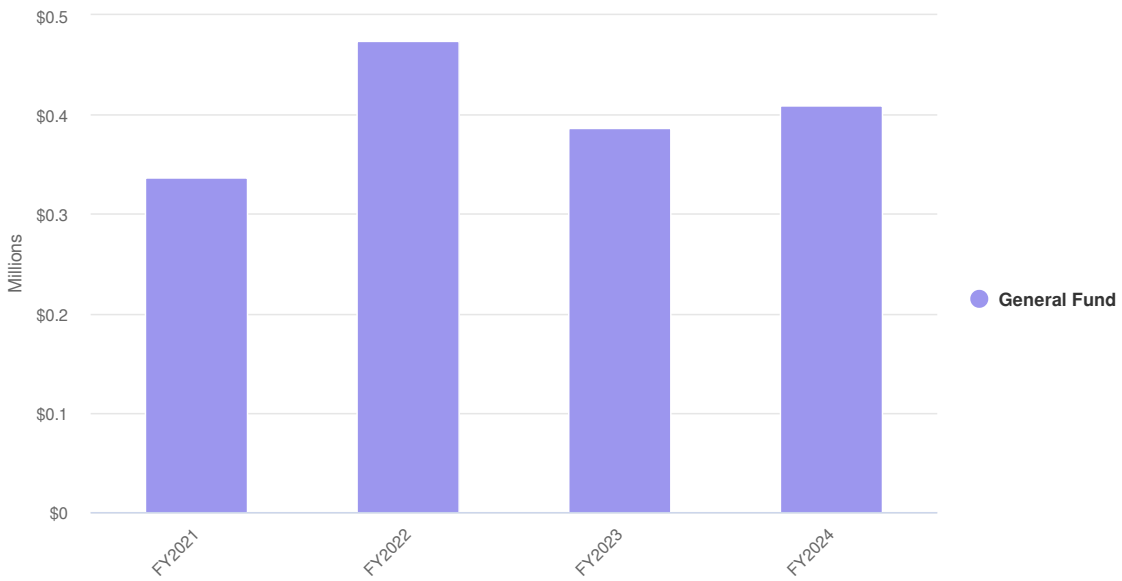


# Revenue by Fund

## 2024 Revenue by Fund



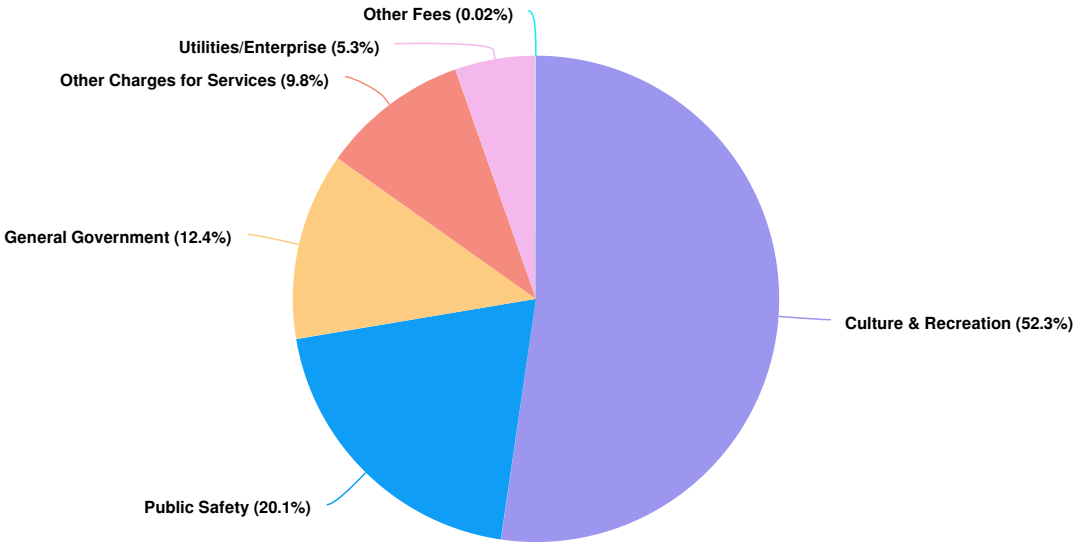

## Budgeted and Historical 2024 Revenue by Fund



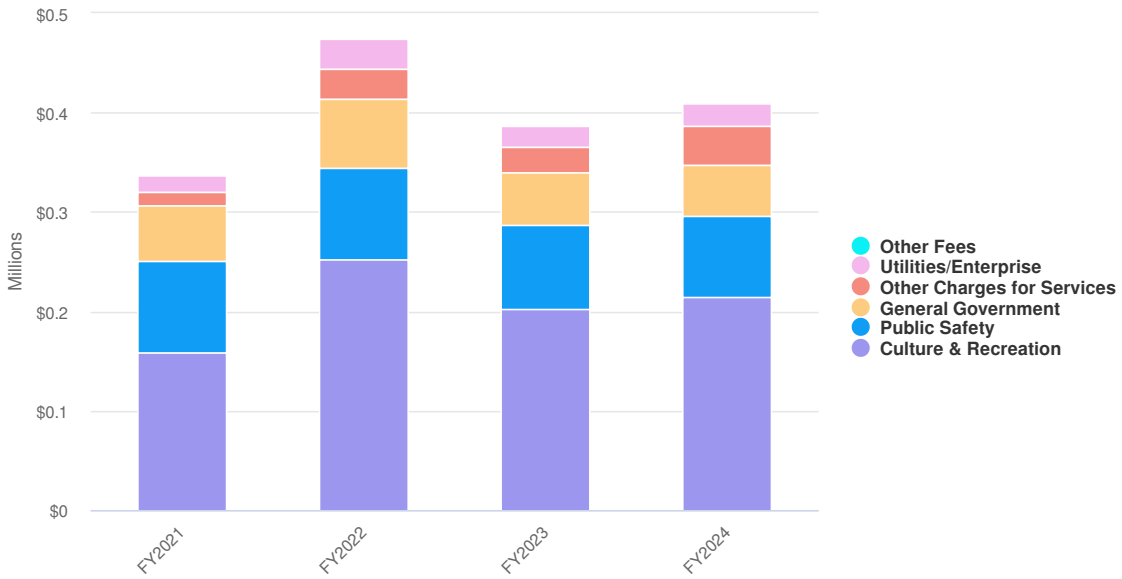

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Charges for Services | | $337,456 | $474,702 | $386,674 | $409,115 | 5.8% |
| **Total General Fund:** | | **$337,456** | **$474,702** | **$386,674** | **$409,115** | **5.8%** |

# Revenues by Source

## Projected 2024 Revenues by Source




## Budgeted and Historical 2024 Revenues by Source




| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| Revenue Source | | | | | |
| Charges for Services | | | | | |
| General Government | $56,158 | $69,142 | $54,100 | $50,920 | -5.9% |
| Public Safety | $92,947 | $91,881 | $83,400 | $82,050 | -1.6% |

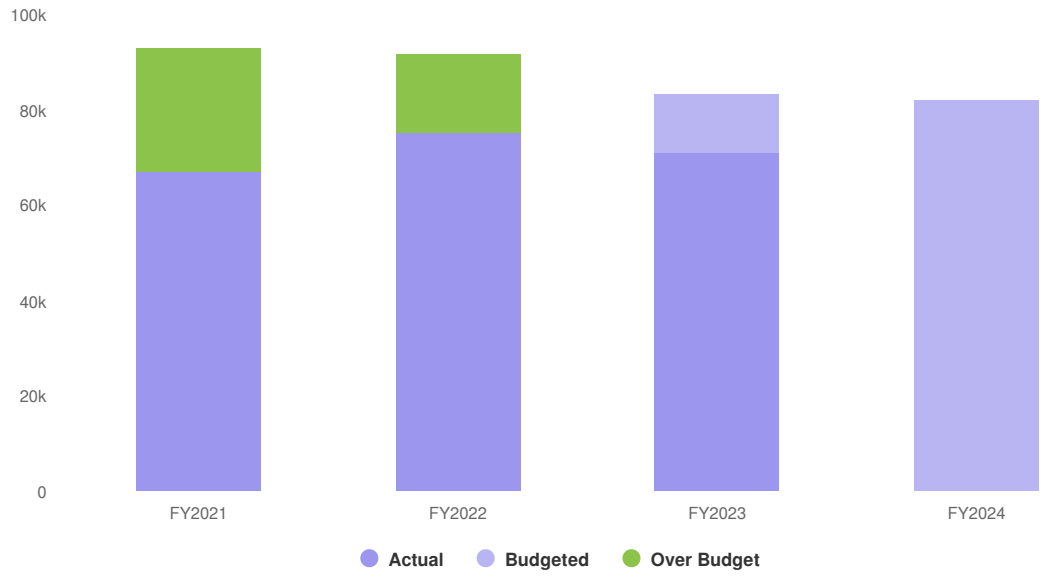
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| Utilities/Enterprise | $17,303 | $30,389 | $20,474 | $21,845 | 6.7% |
| Other Fees | $0 | $0 | $100 | $100 | 0% |
| Culture & Recreation | $157,943 | $252,634 | $203,000 | $214,000 | 5.4% |
| Other Charges for Services | $13,105 | $30,656 | $25,600 | $40,200 | 57% |
| **Total Charges for Services:** | **$337,456** | **$474,702** | **$386,674** | **$409,115** | **5.8%** |
| **Total Revenue Source:** | **$337,456** | **$474,702** | **$386,674** | **$409,115** | **5.8%** |

# Public Safety Summary

**Public Safety revenues** are fees collected by the City of Duluth to help defray the cost of selected public safety services, which has decreased by 1.6% from FY 2023. The projected amounts are based on historical trends and current economic conditions.

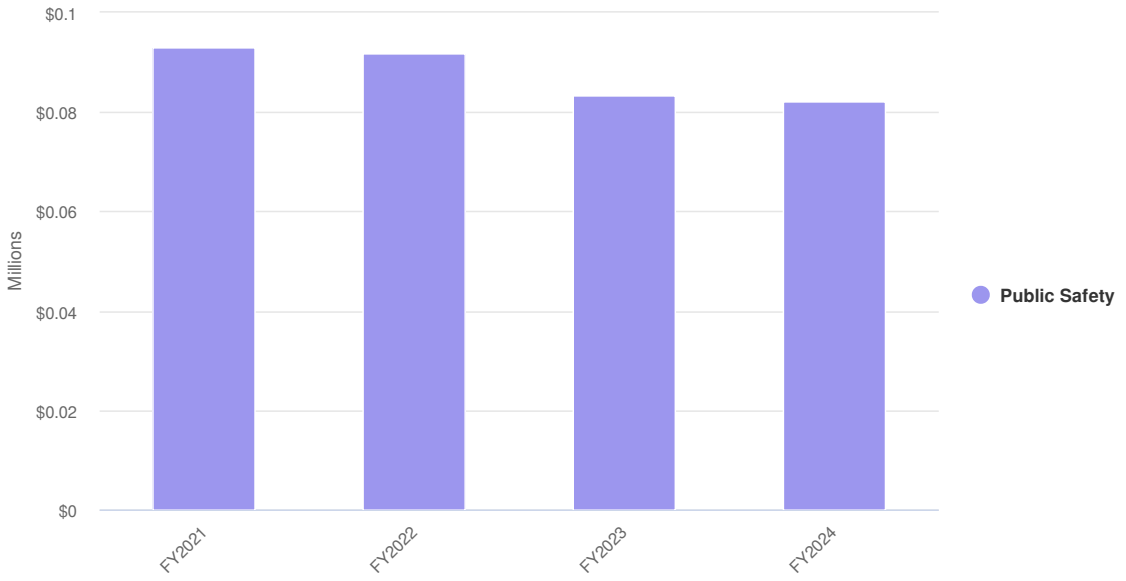
**$82,050** **-$1,350**
(-1.62% vs. prior year)

## Public Safety Proposed and Historical Budget vs. Actual




# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source

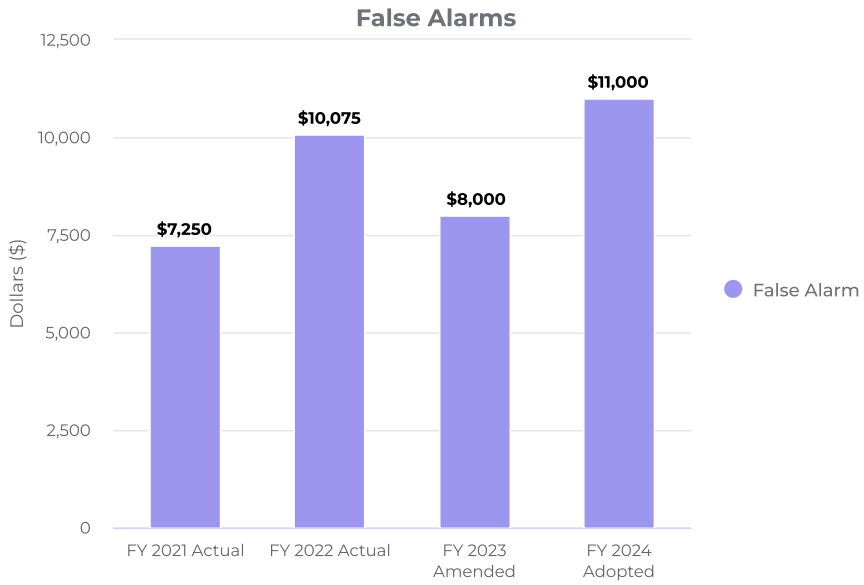



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Charges for Services** | | | | | | |
| **Public Safety** | | | | | | |
| Police Dept. Copies | 100-342112 | $6,837 | $5,564 | $6,400 | $6,100 | -4.7% |
| False Alarms | 100-342130 | $7,250 | $10,075 | $8,000 | $11,000 | 37.5% |
| Police Dept. Fingerprints | 100-342310 | $20,828 | $22,593 | $19,000 | $24,000 | 26.3% |
| Criminal History Background | 100-342311 | $58,033 | $53,648 | $50,000 | $40,950 | -18.1% |
| **Total Public Safety:** | | **$92,947** | **$91,881** | **$83,400** | **$82,050** | **-1.6%** |
| **Total Charges for Services:** | | **$92,947** | **$91,881** | **$83,400** | **$82,050** | **-1.6%** |
| **Total Revenue Source:** | | **$92,947** | **$91,881** | **$83,400** | **$82,050** | **-1.6%** |

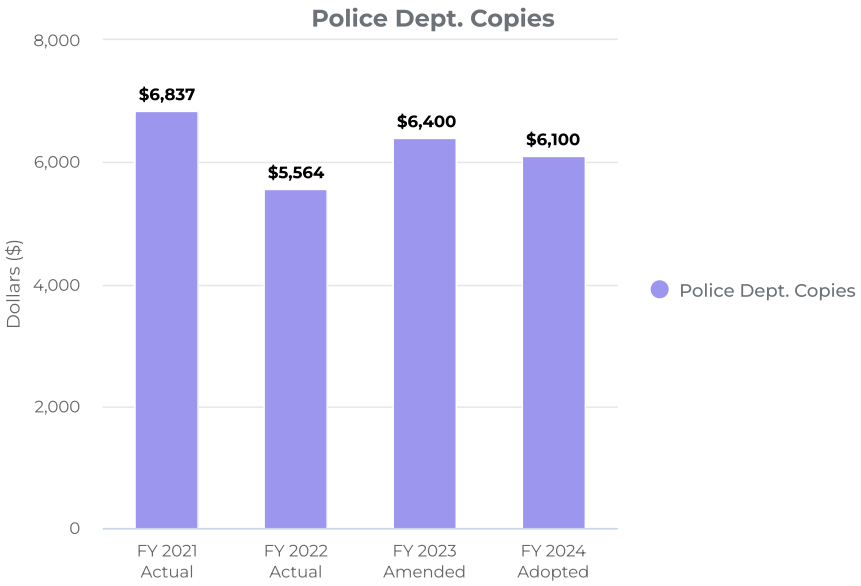
# Criminal History Background



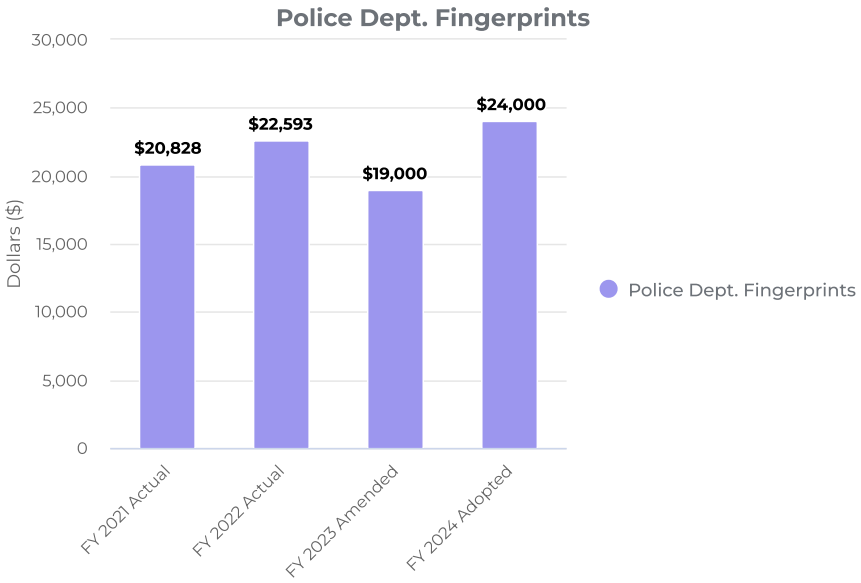

# False Alarms



# Police Dept. Copies




# Police Dept. Fingerprints

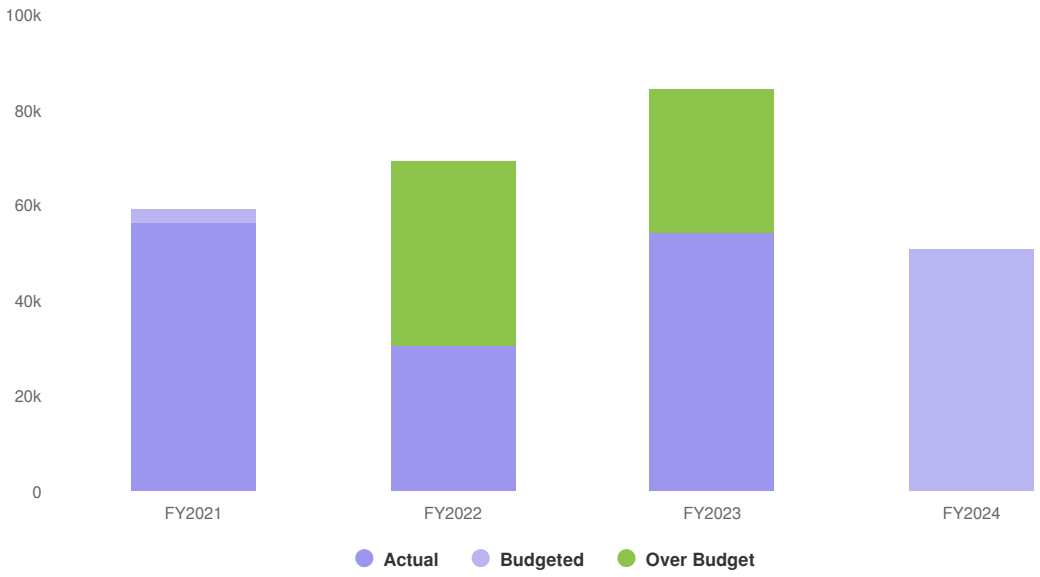


## General Government Summary

The General Government charges are based on development and recent revenue trends.

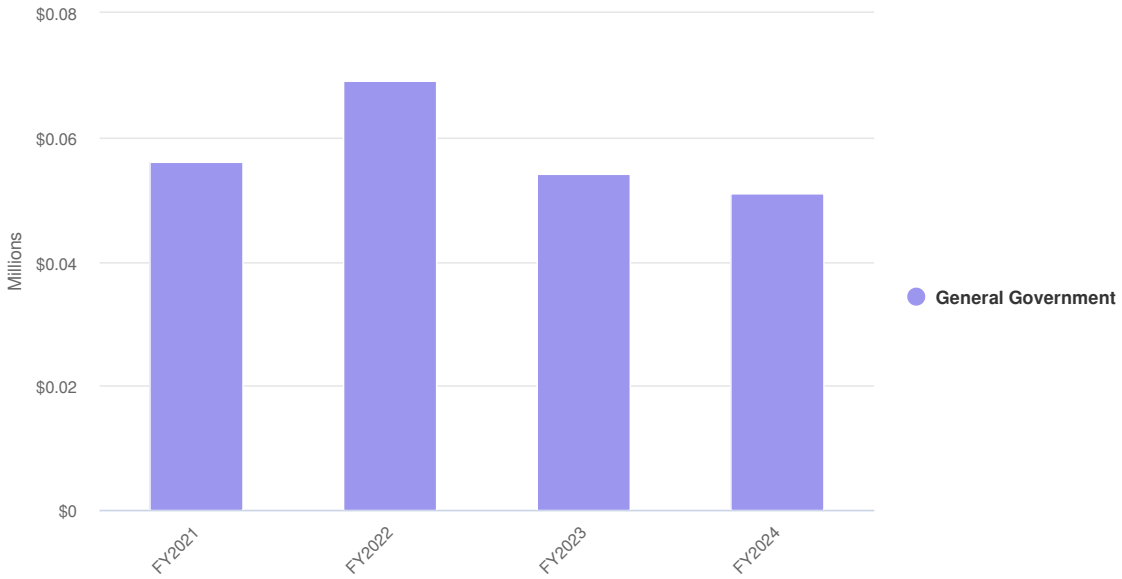
**$50,920** **-$3,180**
(-5.88% vs. prior year)

### General Government Proposed and Historical Budget vs. Actual



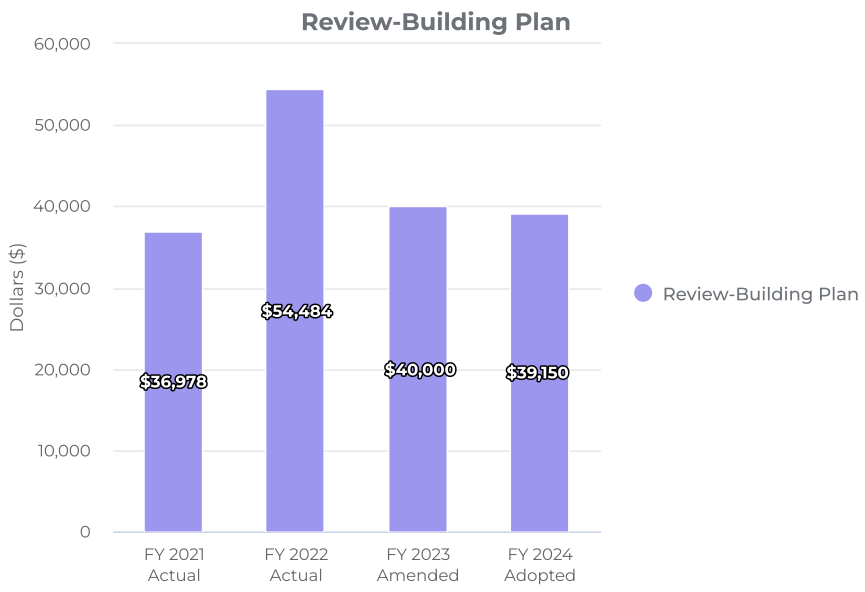

## Revenues by Source

### Budgeted and Historical 2024 Revenues by Source

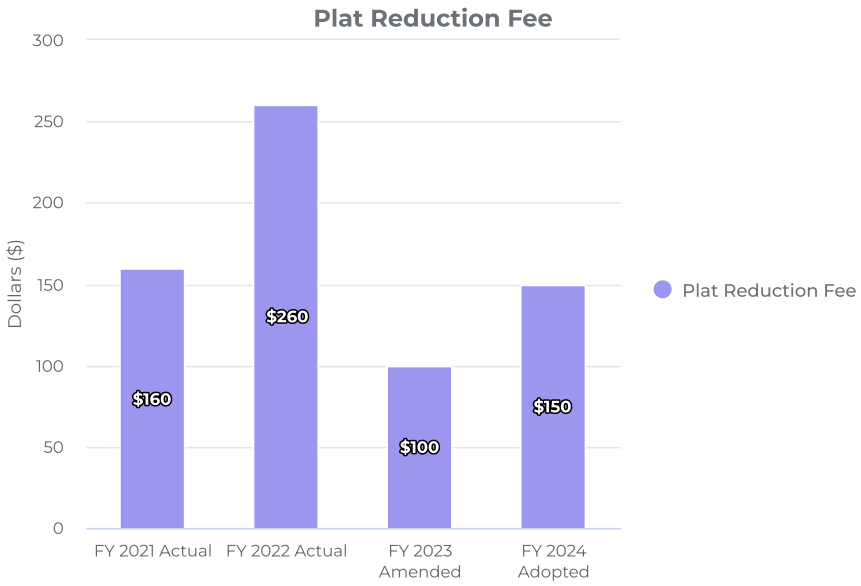


| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Charges for Services** | | | | | | |
| **General Government** | | | | | | |
| Review - Building Plan | 100-341300 | $36,978 | $54,484 | $40,000 | $39,150 | -2.1% |
| Plat Reduction Fee | 100-341310 | $160 | $260 | $100 | $150 | 50% |
| Review - Plans and Plats | 100-341320 | $1,970 | $3,952 | $2,000 | $2,000 | 0% |
| Review - Land Disturbance Plan | 100-341330 | $14,050 | $7,400 | $10,000 | $6,220 | -37.8% |
| Review - Miscellaneous/ Other | 100-341340 | $3,000 | $1,800 | $1,000 | $2,400 | 140% |
| Special Assessments | 100-341395 | $0 | $1,245 | $1,000 | $1,000 | 0% |
| **Total General Government:** | | **$56,158** | **$69,142** | **$54,100** | **$50,920** | **-5.9%** |
| **Total Charges for Services:** | | **$56,158** | **$69,142** | **$54,100** | **$50,920** | **-5.9%** |
| **Total Revenue Source:** | | **$56,158** | **$69,142** | **$54,100** | **$50,920** | **-5.9%** |

## Review-Building Plan



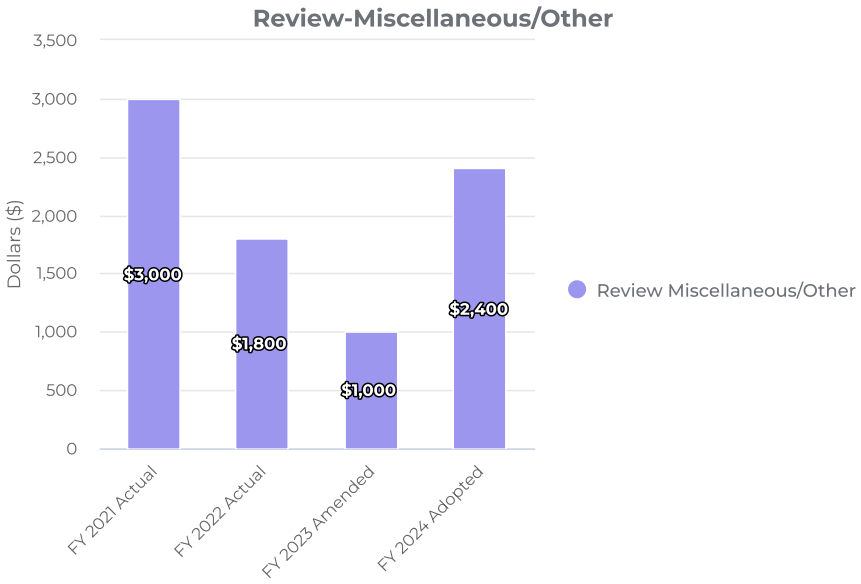
# Plat Reduction Fee




# Review-Land Disturbance Plan



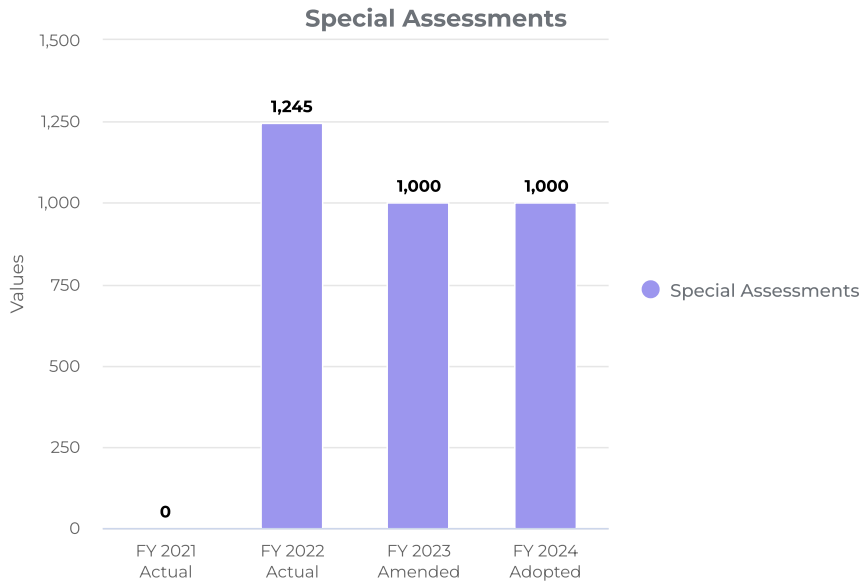
# Review-Miscellaneous/Other




# Review-Plans and Plat



# Special Assessment

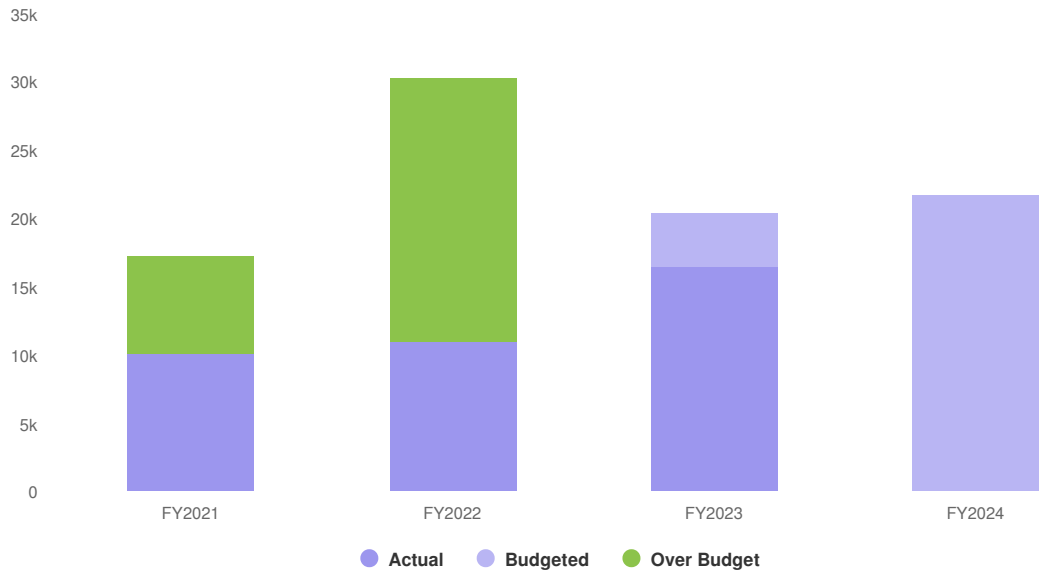


# Utilities/Enterprise Summary

**Utilities/Enterprises** Utilities/Enterprises are fees charged for utility services provided by the City of Duluth and an increase of 6.7% is expected from FY 2023 based on historical trends, price changes, and new construction growth. Garbage Bags:

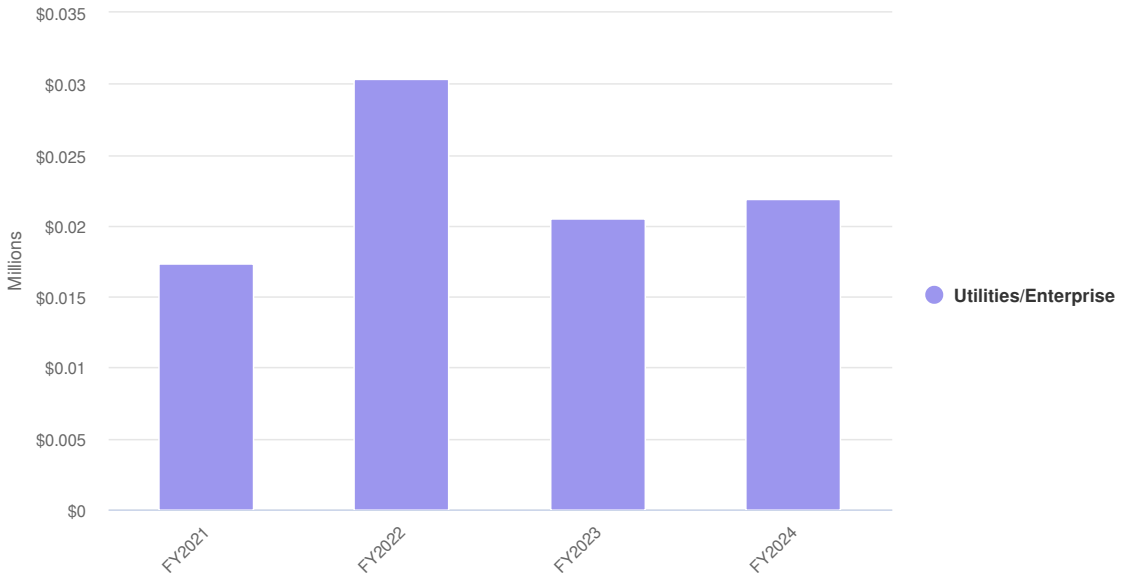
**$21,845** **$1,371**
(6.70% vs. prior year)

## Utilities/Enterprise Proposed and Historical Budget vs. Actual



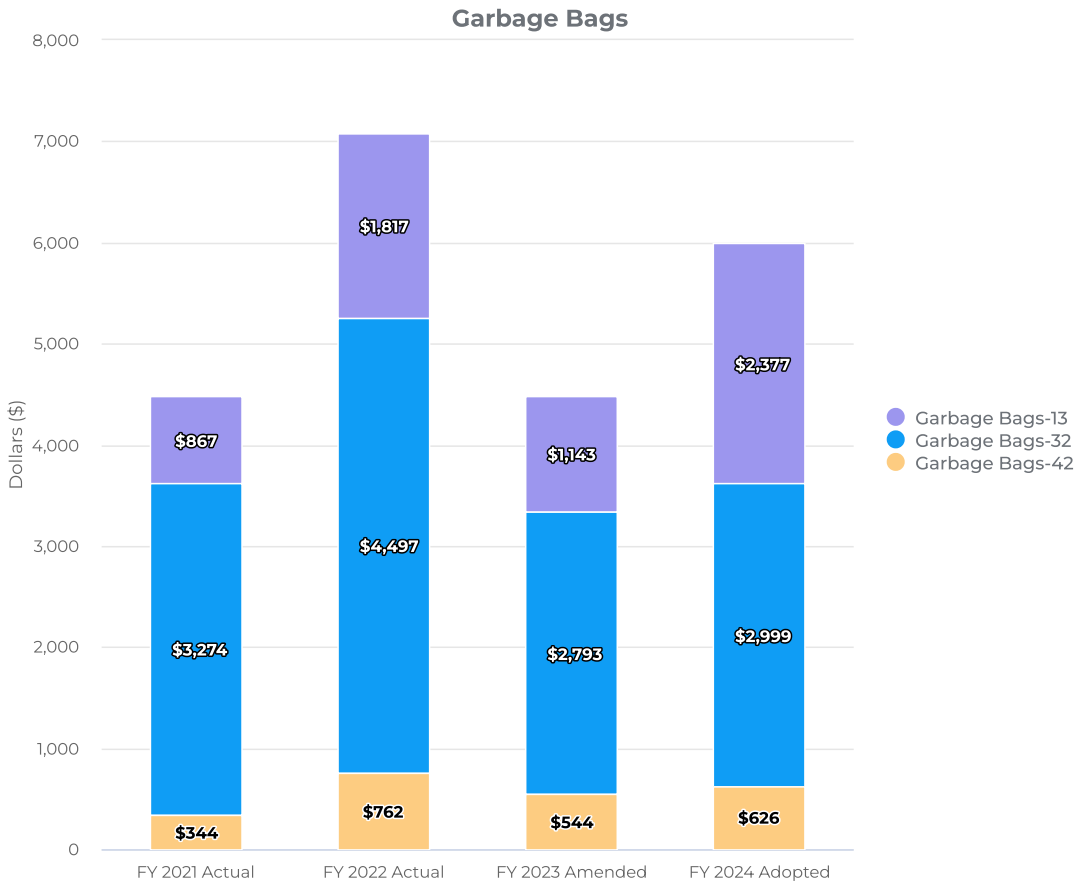

# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source

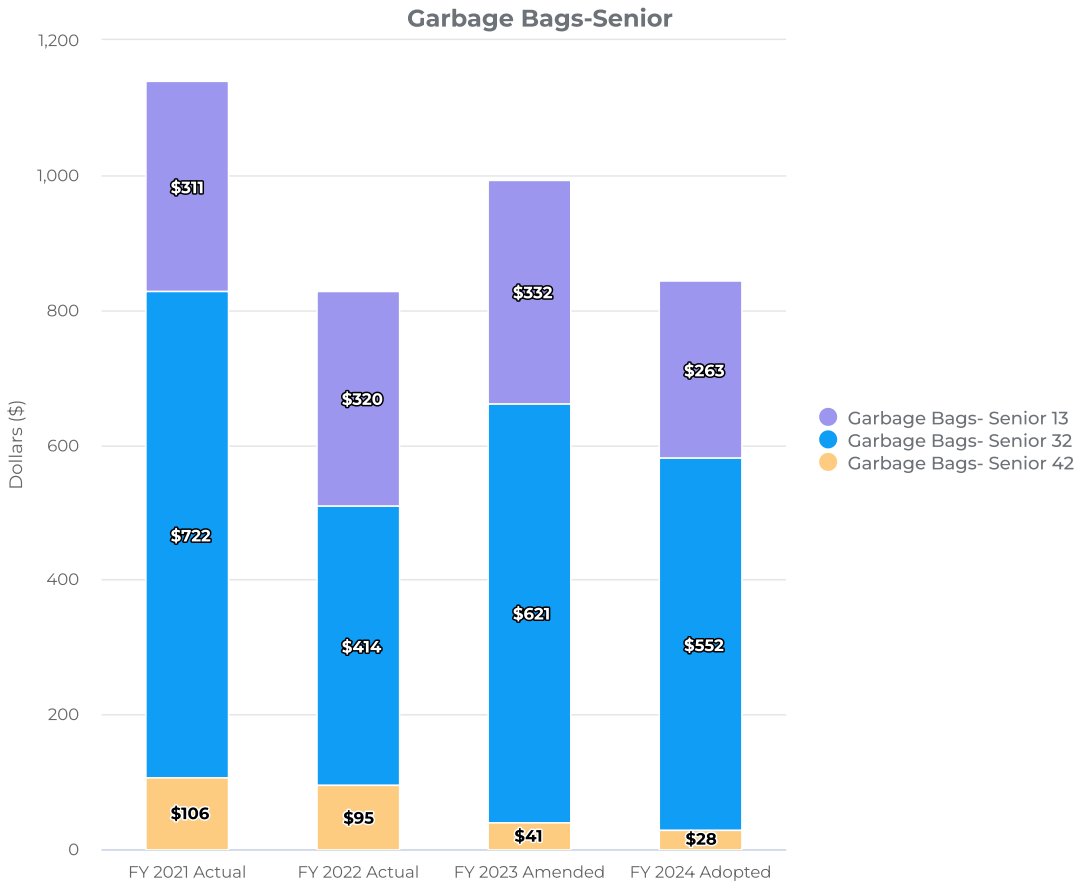



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Charges for Services** | | | | | | |
| **Utilities/Enterprise** | | | | | | |
| Garbage Bags - 32 Gallon | 100-344110 | $3,274 | $4,497 | $2,793 | $2,999 | 7.4% |
| Garbage Bags - Senior 32 Gal | 100-344111 | $722 | $414 | $621 | $552 | -11.1% |
| Garbage Bags - 13 Gallon | 100-344112 | $867 | $1,817 | $1,143 | $2,377 | 108% |
| Garbage Bags - Senior 13 Gal | 100-344113 | $311 | $320 | $332 | $263 | -20.8% |
| Garbage Bags - 42 Gallon | 100-344114 | $344 | $762 | $544 | $626 | 15.1% |
| Garbage Bags - Senior 42 Gallon | 100-344115 | $106 | $95 | $41 | $28 | -31.7% |
| Recycling Proceeds | 100-344130 | $11,678 | $22,485 | $15,000 | $15,000 | 0% |
| **Total Utilities/Enterprise:** | | **$17,303** | **$30,389** | **$20,474** | **$21,845** | **6.7%** |
| **Total Charges for Services:** | | **$17,303** | **$30,389** | **$20,474** | **$21,845** | **6.7%** |
| **Total Revenue Source:** | | **$17,303** | **$30,389** | **$20,474** | **$21,845** | **6.7%** |

# Garbage Bags



# Garbage Bags -Senior



# Recycling Proceeds

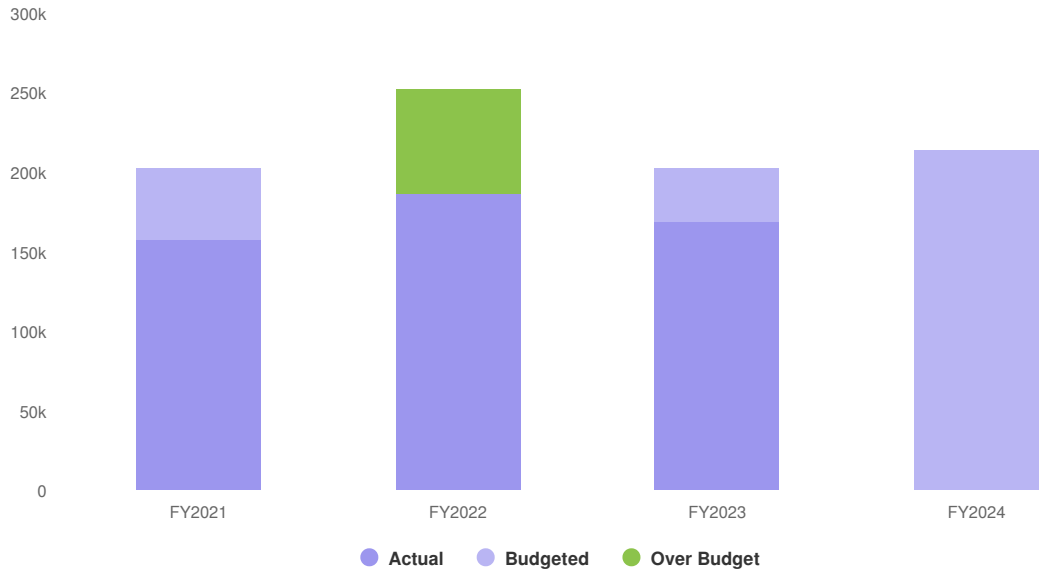


# Cultural & Recreation Summary

**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. The city charges minimal fees to offset the cost of facility maintenance and direct costs related to offered programs. This category represents 0.6% of total budgeted revenue. The budgeted amounts are based on current conditions where residents are more likely to participate in group activities after Covid-19 quarantine.

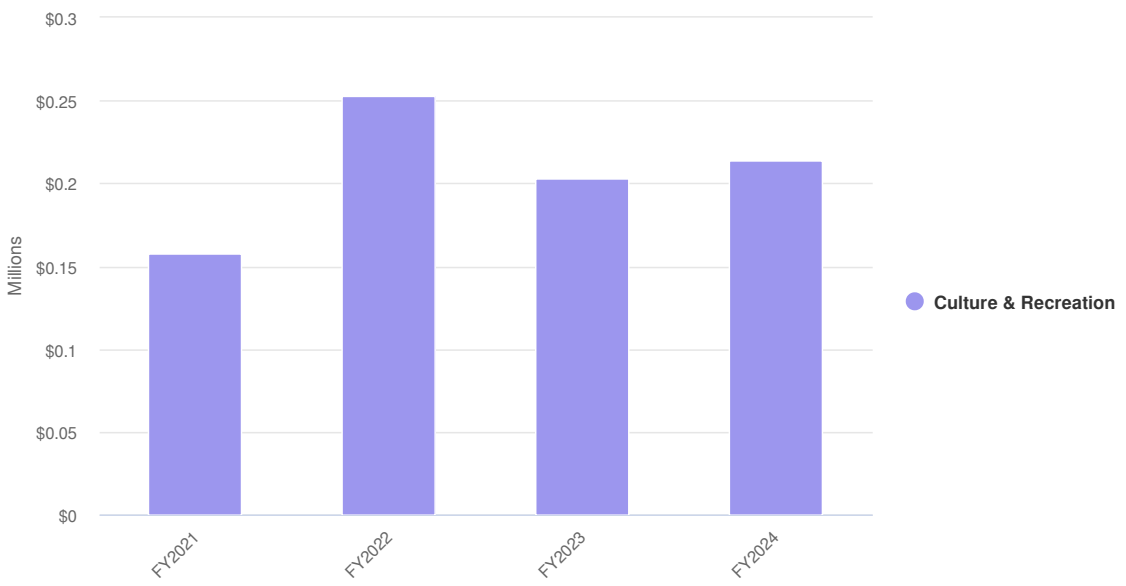
**$214,000** **$11,000**
(5.42% vs. prior year)

## Cultural & Recreation Proposed and Historical Budget vs. Actual




# Revenues by Source

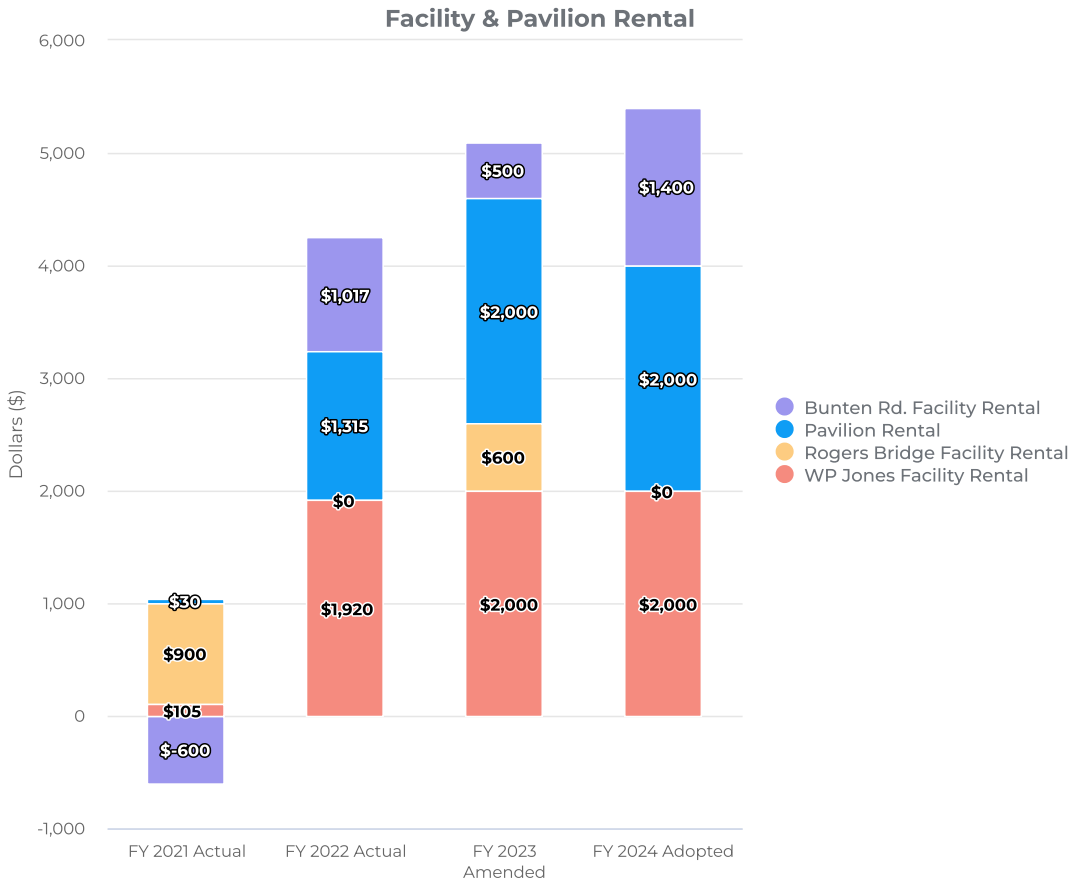
## Budgeted and Historical 2024 Revenues by Source




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Charges for Services** | | | | | | |
| **Culture & Recreation** | | | | | | |
| Bunten Rd. Facility Rental | 100-347200 | -$600 | $1,017 | $500 | $1,400 | 180% |
| Pavilion Rental | 100-347201 | $30 | $1,315 | $2,000 | $2,000 | 0% |
| Field Rental | 100-347202 | $7,068 | $26,168 | $13,000 | $20,000 | 53.8% |
| Gym Rental | 100-347203 | $0 | $5,503 | $2,200 | $4,500 | 104.5% |
| Facility Rental - Rogers Bridge | 100-347204 | $900 | $0 | $600 | $0 | -100% |
| Facility Rental - WP Jones | 100-347205 | $105 | $1,920 | $2,000 | $2,000 | 0% |
| Recreation Programs | 100-347500 | $81,575 | $98,118 | $90,000 | $90,000 | 0% |
| Camps | 100-347501 | $50,701 | $86,663 | $72,000 | $65,000 | -9.7% |
| Tennis Court Fees | 100-347502 | $18,124 | $31,283 | $20,000 | $28,000 | 40% |
| Senior Programs | 100-347504 | $40 | $649 | $600 | $1,000 | 66.7% |
| Concessions | 100-347900 | $0 | $0 | $100 | $100 | 0% |
| **Total Culture & Recreation:** | | **$157,943** | **$252,634** | **$203,000** | **$214,000** | **5.4%** |
| **Total Charges for Services:** | | **$157,943** | **$252,634** | **$203,000** | **$214,000** | **5.4%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Revenue Source:** | | **$157,943** | **$252,634** | **$203,000** | **$214,000** | **5.4%** |

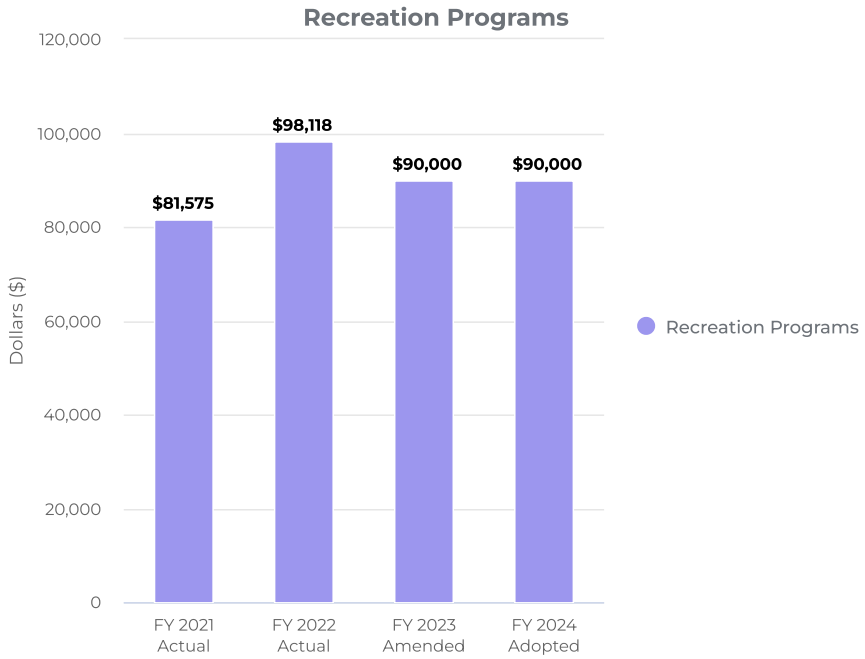
## Facility & Pavilion Rental




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

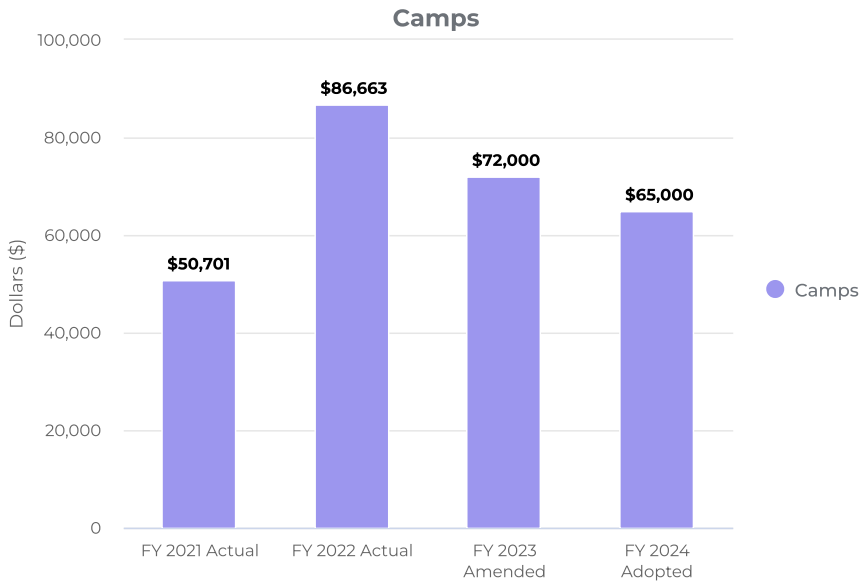
# Recreation Programs

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



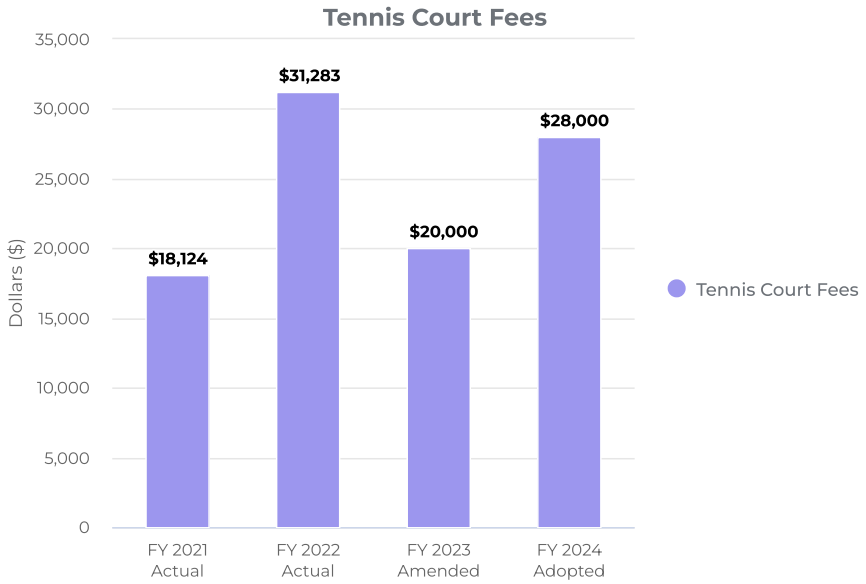

# Camps

**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.



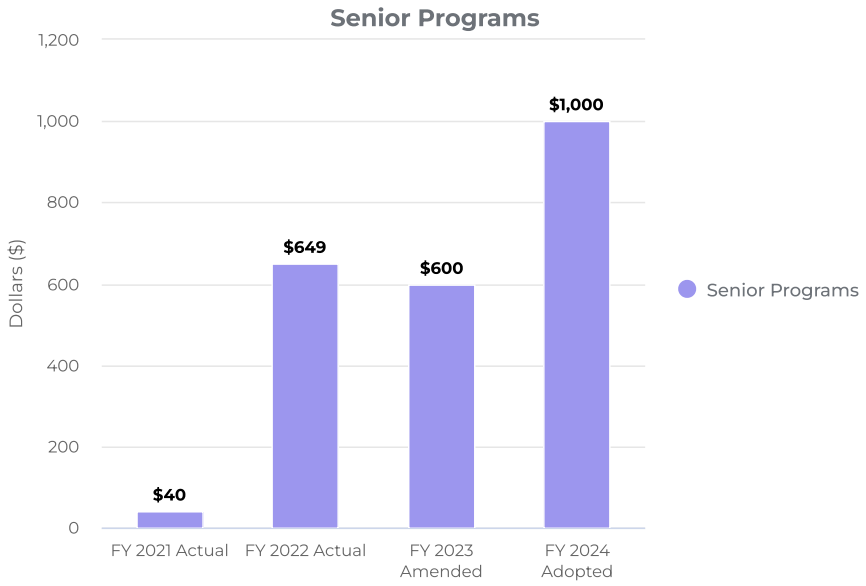
# Tennis Court Fees

**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.



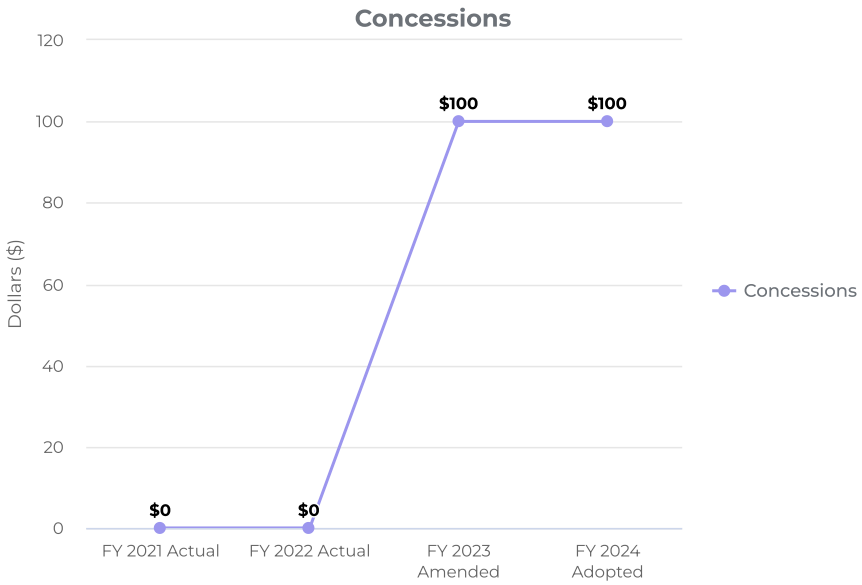

# Senior Programs

**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.



# Concessions

**Concessions:** Revenue from concession service to park events.

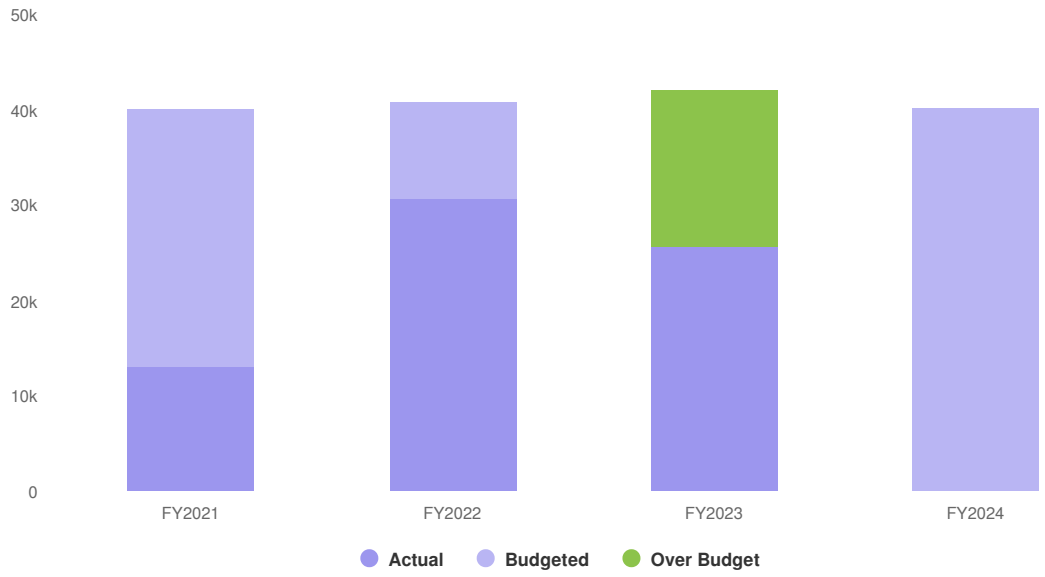


# Other Charges for Services Summary

The City of Duluth collects revenue from other charges for service including Bad Check Fees, Online Convenience Fees, Event Attendant Fees, Appeal Hearing Fees, and Alcohol Training Class. The projected amounts are based on current economic conditions and recent years' trends.

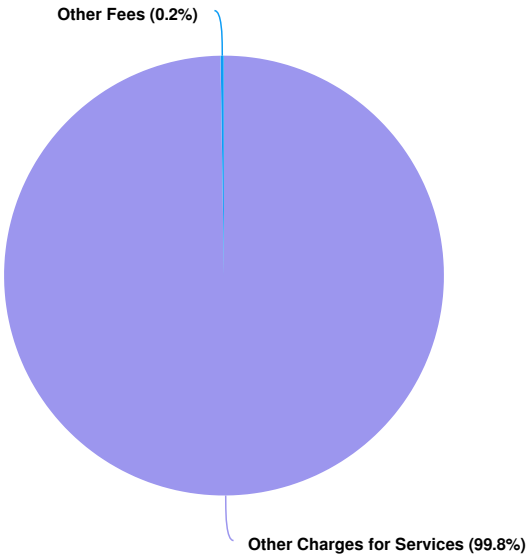
**$40,300** **$14,600**
(56.81% vs. prior year)

## Other Charges for Services Proposed and Historical Budget vs. Actual

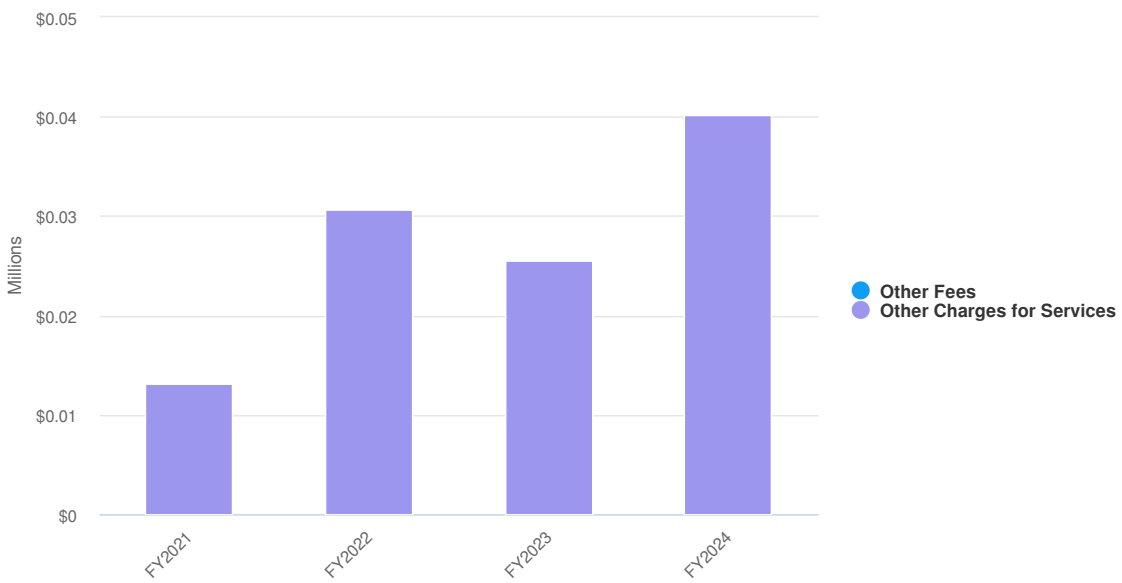


# Revenues by Source

## Projected 2024 Revenues by Source




## Budgeted and Historical 2024 Revenues by Source

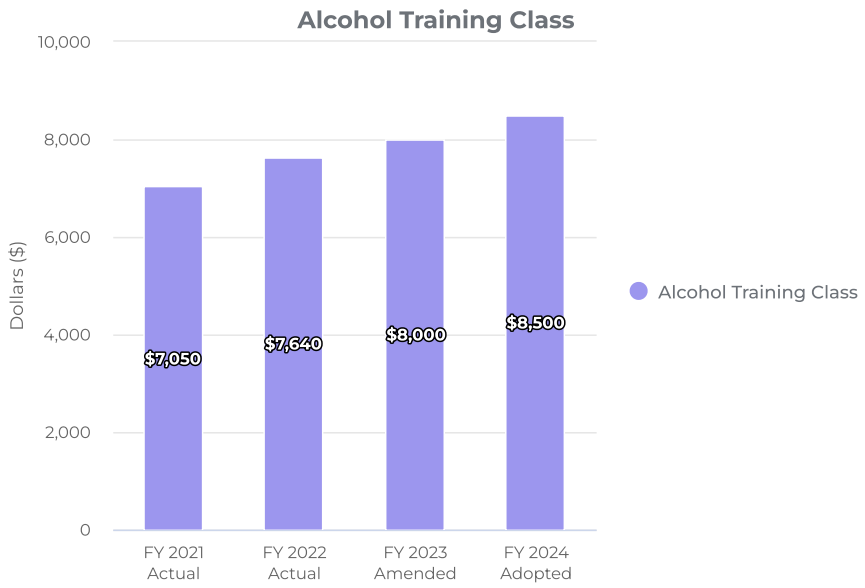



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Charges for Services** | | | | | | |
| **Other Fees** | | | | | | |
| Appeal Hearing Fees | 100-346900 | $0 | $0 | $100 | $100 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Other Fees:** | | **$0** | **$0** | **$100** | **$100** | **0%** |
| | | | | | | |
| **Other Charges for Services** | | | | | | |
| Bad Check Fee | 100-349300 | $200 | $600 | $300 | $400 | 33.3% |
| Credit Card Convenience Fee | 100-349310 | $1,670 | $3,008 | $2,500 | $2,900 | 16% |
| Event Attendant Fees | 100-349315 | $3,015 | $14,177 | $13,000 | $25,000 | 92.3% |
| Alcohol Training Class | 100-349320 | $7,050 | $7,640 | $8,000 | $8,500 | 6.3% |
| Open Records Request | 100-349325 | $1,170 | $5,230 | $1,800 | $3,400 | 88.9% |
| **Total Other Charges for Services:** | | **$13,105** | **$30,656** | **$25,600** | **$40,200** | **57%** |
| **Total Charges for Services:** | | **$13,105** | **$30,656** | **$25,700** | **$40,300** | **56.8%** |
| **Total Revenue Source:** | | **$13,105** | **$30,656** | **$25,700** | **$40,300** | **56.8%** |

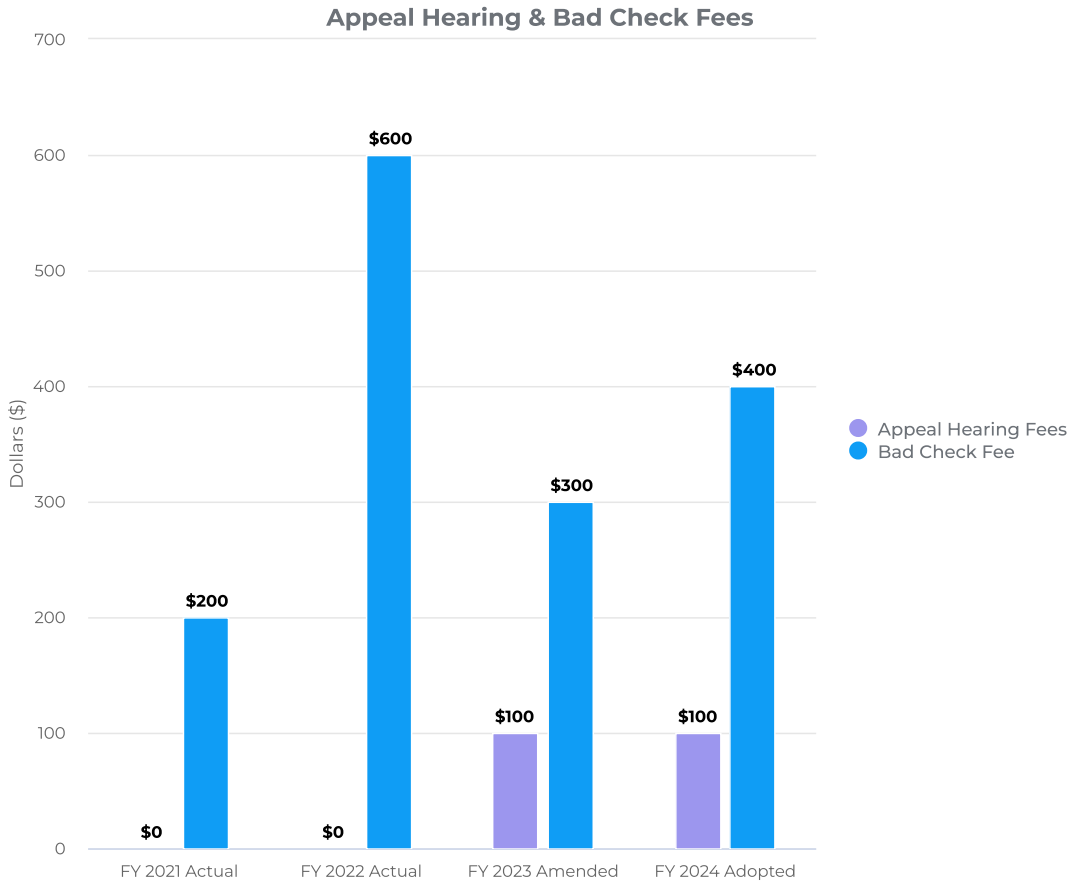
## Alcohol Training Class

**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 Alcohol Awareness Training



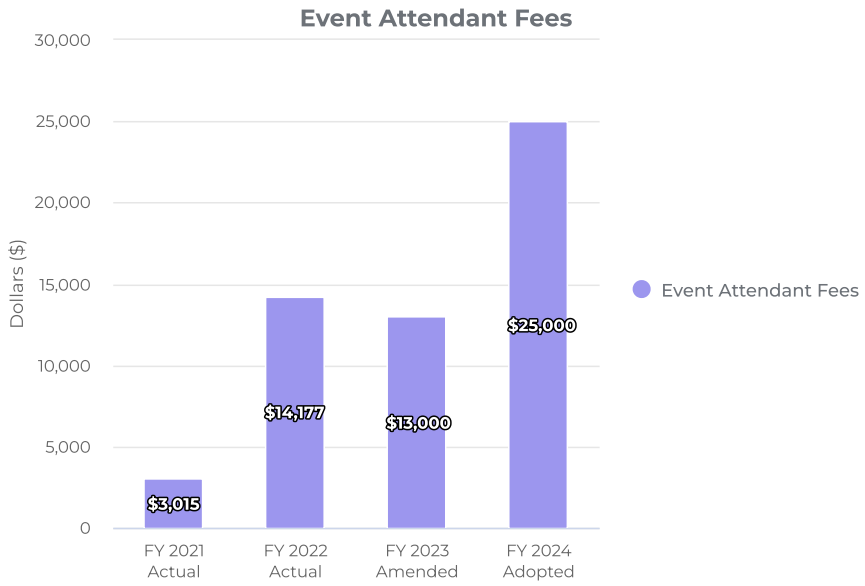
# Bad Check & Appeal Hearing Fee

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



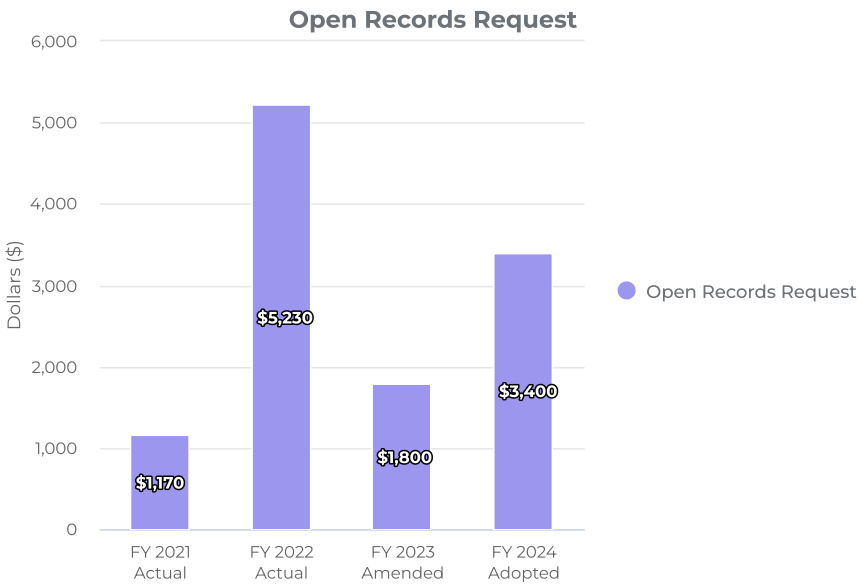

# Event Attendant Fee

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



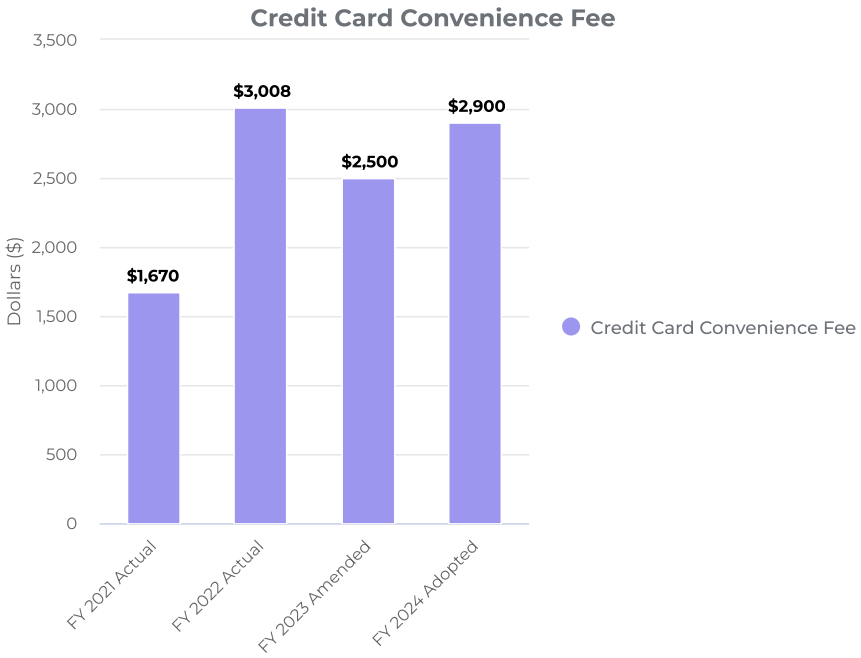
# Open Records Request

**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.




# Credit Card Convenience 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.



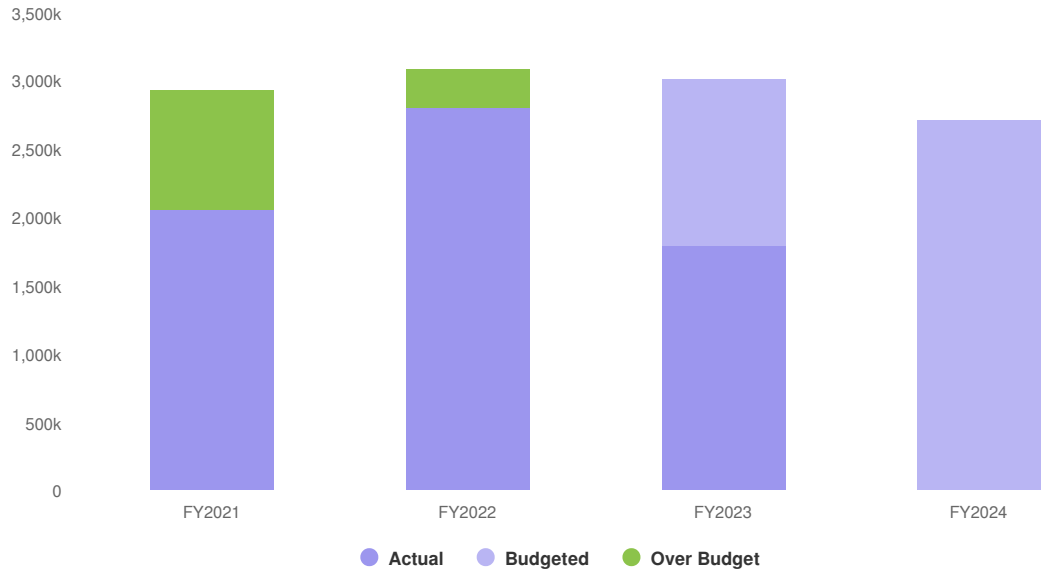
# Fines and Forfeitures Summary

**The Fines and Forfeitures** revenue includes court fines, bonds and forfeitures, cash confiscation, and photo enforcement (red light fines). The projected amounts are based on current economic conditions and recent years' trends.

**$2,720,600** **-$291,400**

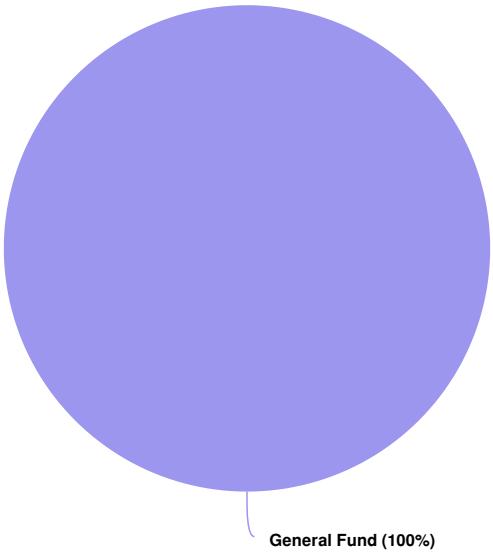
(-9.67% vs. prior year)

## Fines and Forfeitures Proposed and Historical Budget vs. Actual

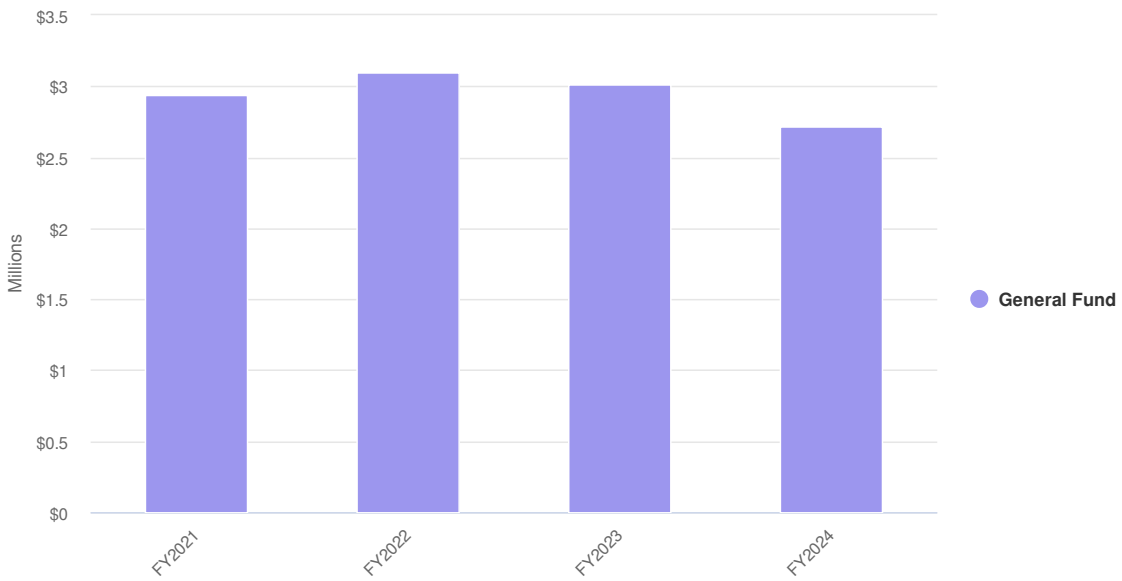


# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund

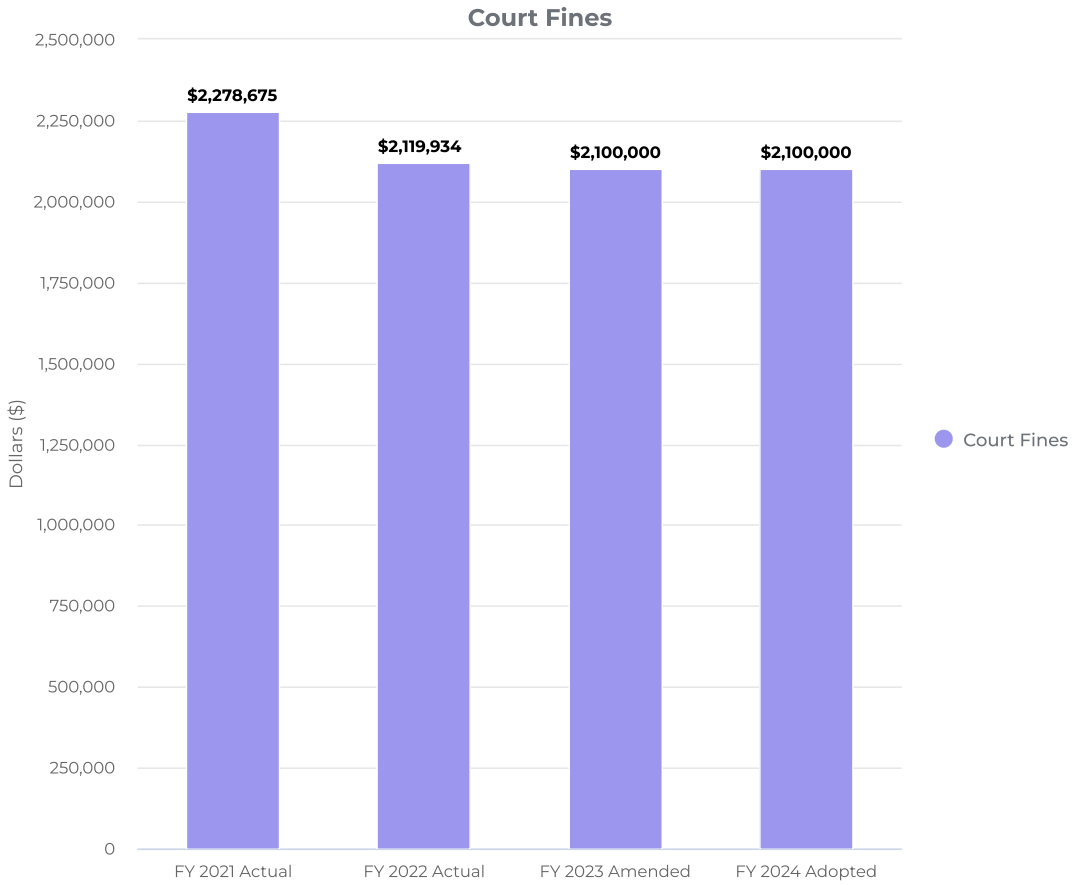



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Fines and Forfeitures** | | | | | | |
| Court Fines | 100-351170 | $2,278,675 | $2,119,934 | $2,100,000 | $2,100,000 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Bonds & Forfeitures | 100-351200 | $1,495 | $0 | $1,000 | $100 | -90% |
| Cash Confiscation | 100-351320 | $13 | $325 | $1,000 | $500 | -50% |
| Photo Enforcement | 100-351900 | $659,071 | $973,258 | $910,000 | $620,000 | -31.9% |
| **Total Fines and Forfeitures:** | | **$2,939,254** | **$3,093,517** | **$3,012,000** | **$2,720,600** | **-9.7%** |
| **Total General Fund:** | | **$2,939,254** | **$3,093,517** | **$3,012,000** | **$2,720,600** | **-9.7%** |

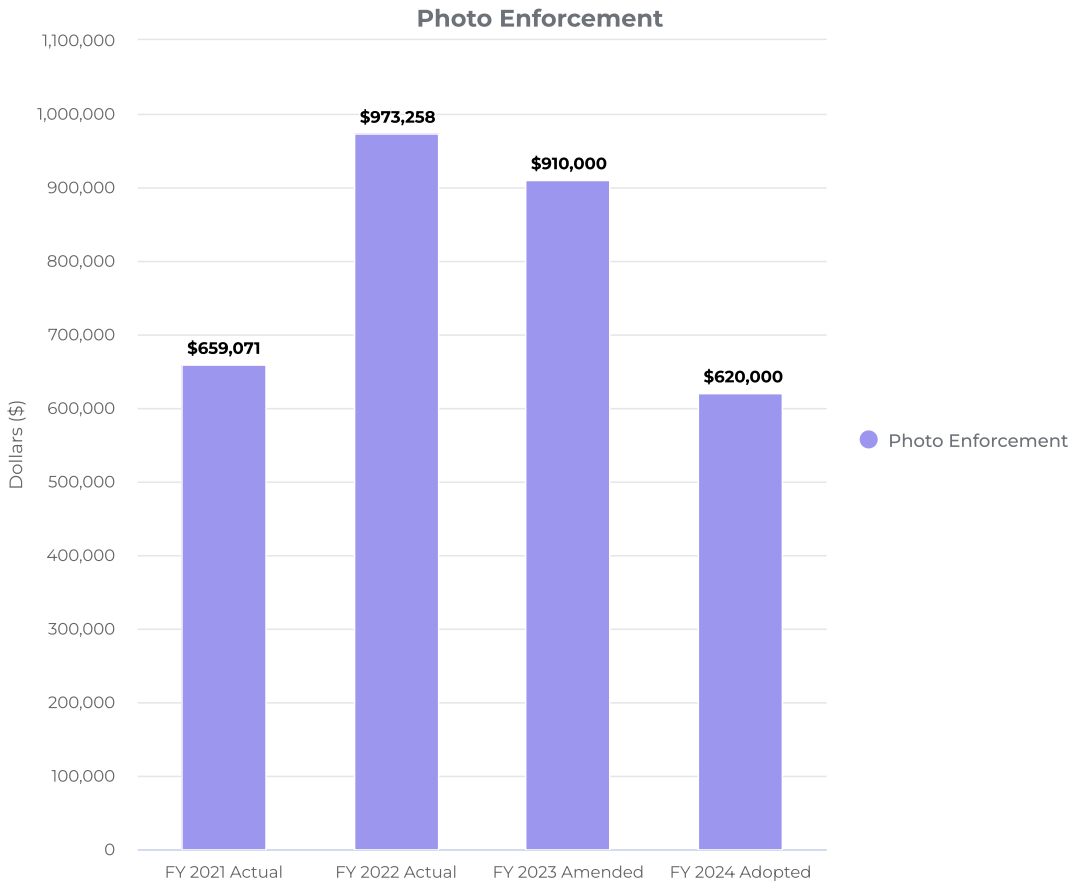
## Court Fines

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



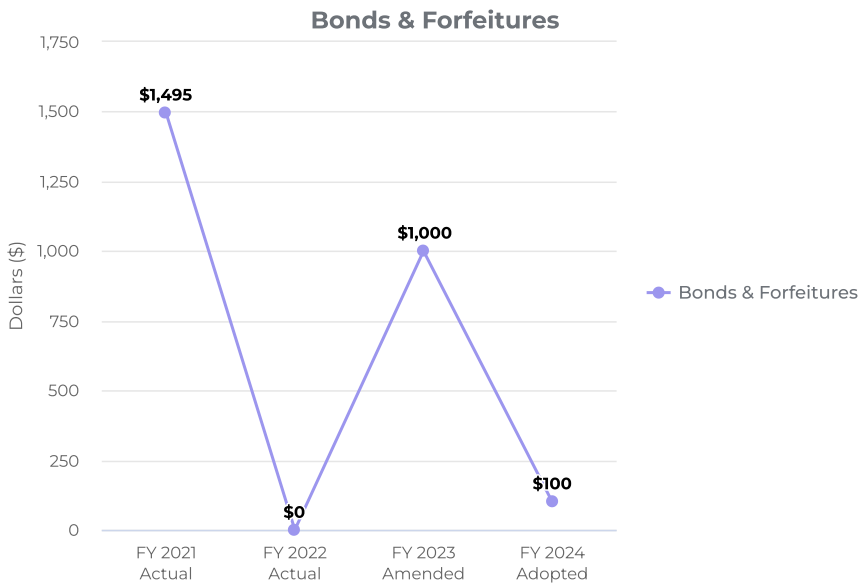
# Photo Enforcement:

**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.



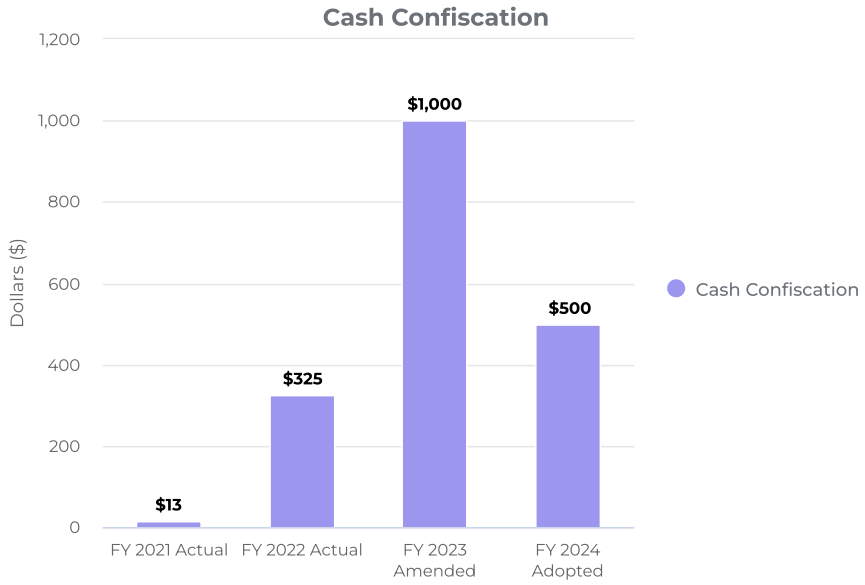

# Bonds & Forfeitures:

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



# Cash Confiscation

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

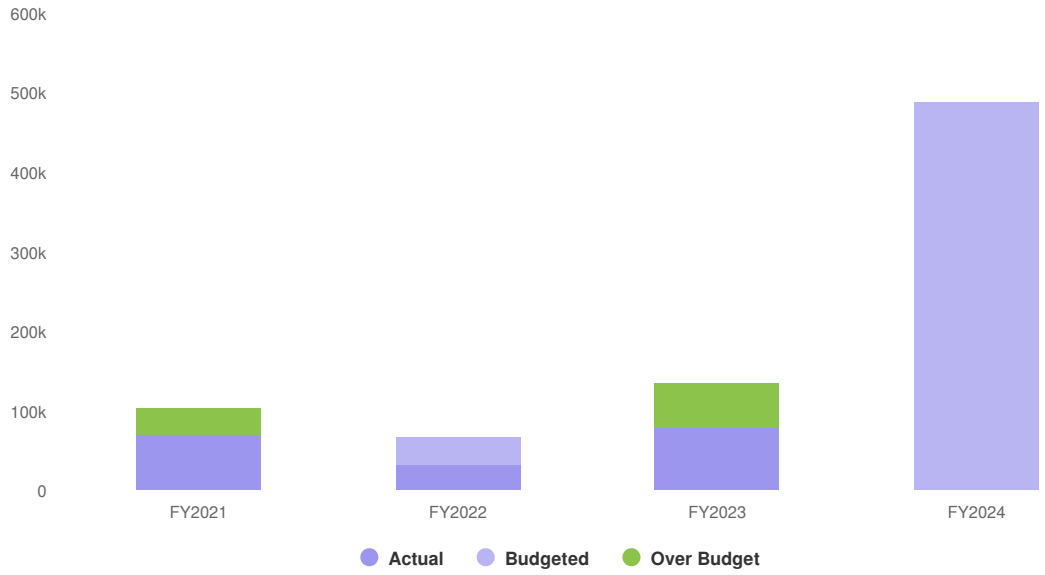


# Investment Income Summary

**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 $488,000 in Investment Income revenues during FY 2024, a substantial increase from FY 2023. This is due to the expected increase in interest rates in the financial market.

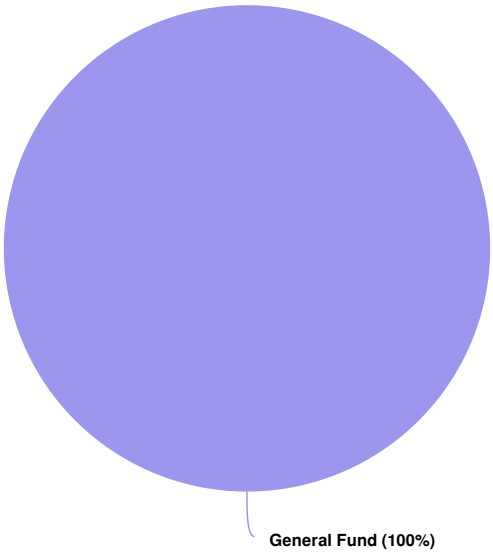
**$488,000** **$409,000**
(517.72% vs. prior year)

## Investment Income Proposed and Historical Budget vs. Actual

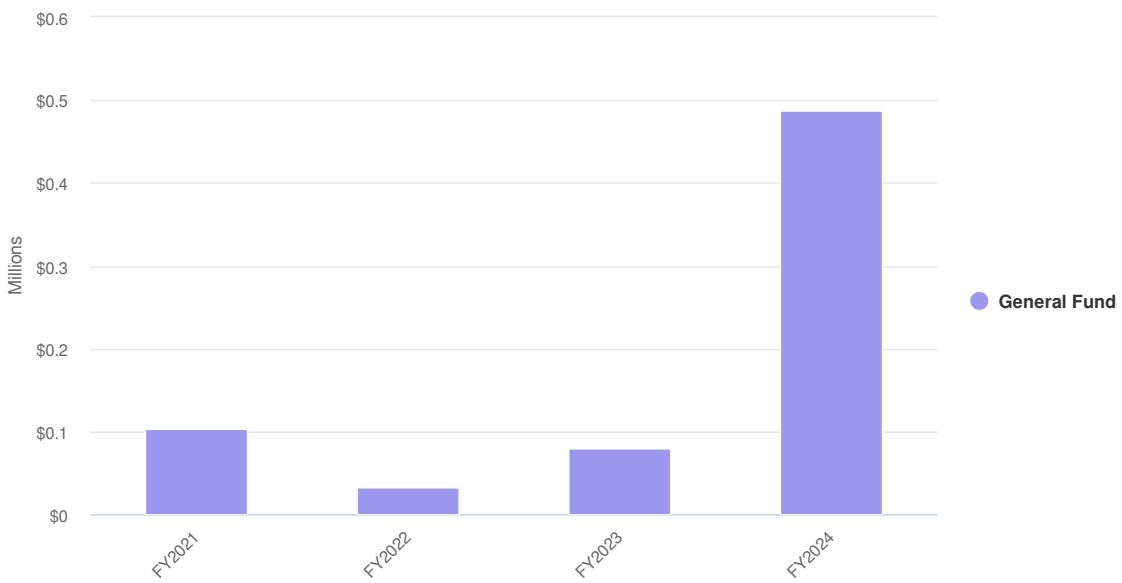


# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Investment Income** | | | | | | |
| Interest Income - Checking | 100-361000 | $11,602 | $3,991 | $9,000 | $15,000 | 66.7% |

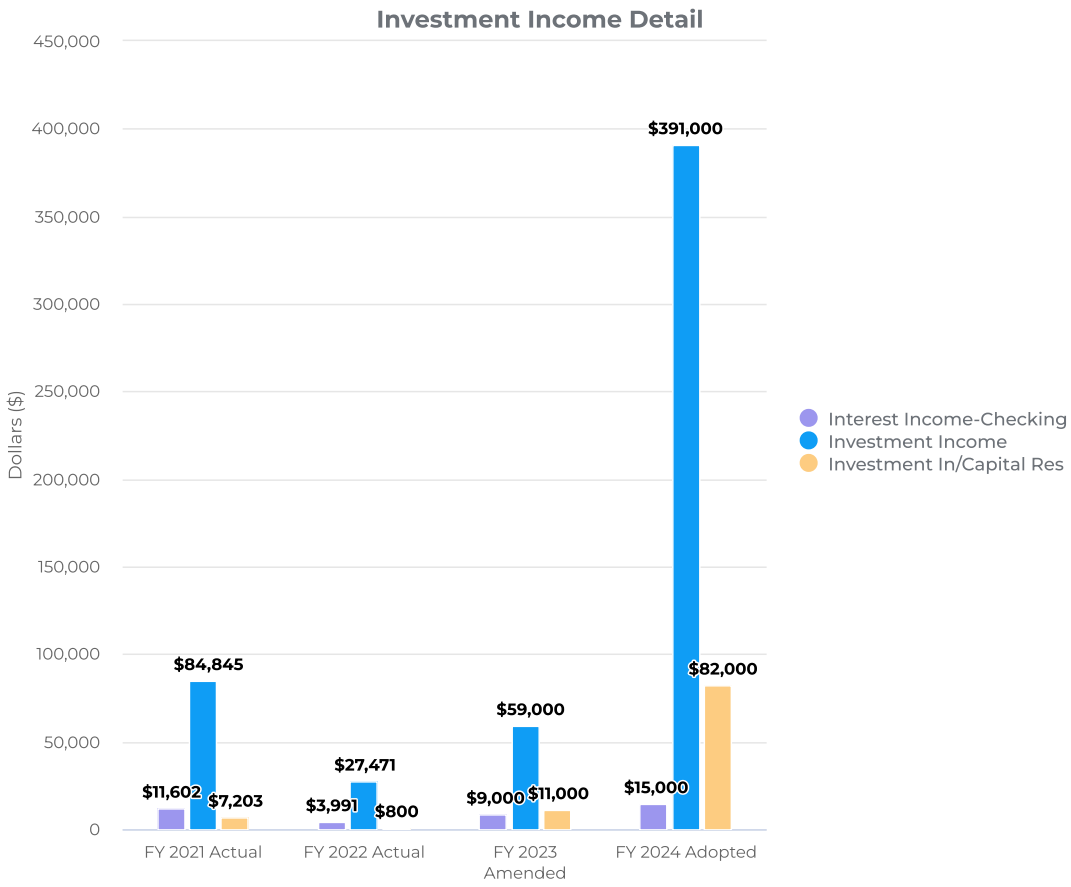
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Investment Income | 100-361001 | $84,845 | $27,471 | $59,000 | $391,000 | 562.7% |
| Investment Inc/ Capital Res | 100-361002 | $7,203 | $800 | $11,000 | $82,000 | 645.5% |
| **Total Investment Income:** | | **$103,650** | **$32,261** | **$79,000** | **$488,000** | **517.7%** |
| **Total General Fund:** | | **$103,650** | **$32,261** | **$79,000** | **$488,000** | **517.7%** |

## Investment Income

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

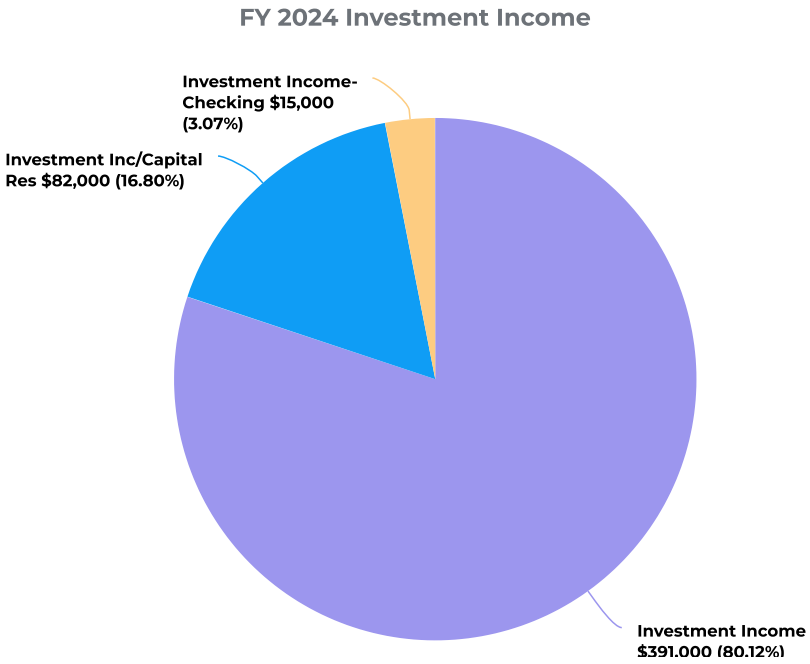
**General Investment Income:** Revenues derived from short term cash investments including Certificate of Deposits (CD) and Money Markets.

**Investment Income from Capital Reserves:** Revenues derived from interest earned on the City's capital reserve investment consisting of a single CD.



# FY 2024 Investment Income

Investment interest rates are expected to be renewed to higher rates in a few months due to current inflation. FY 2024 budgeted an 80.12% increase compare to FY 2023.

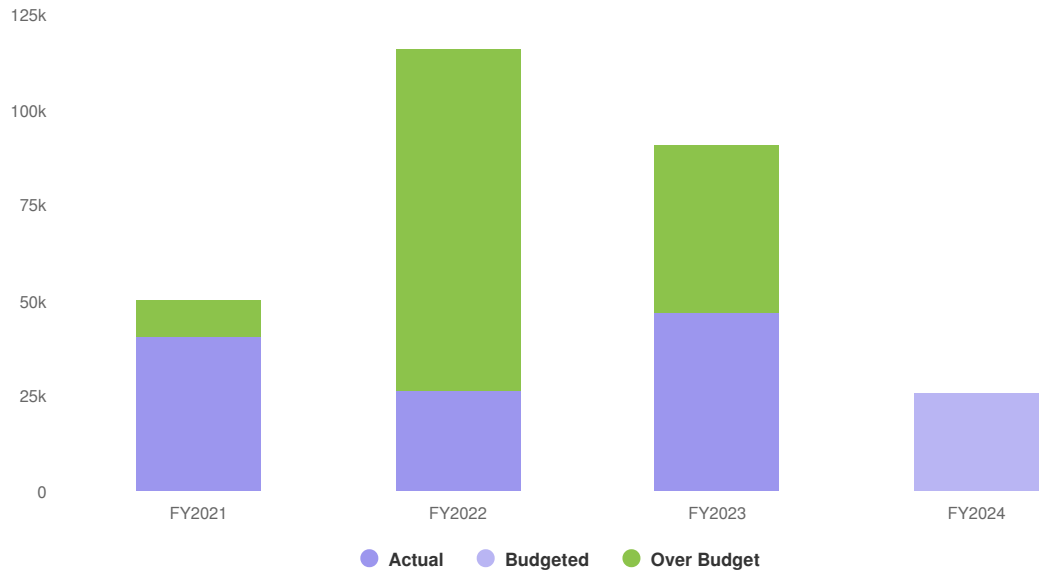


# Contributions and Donations Summary

**Contributions and Donations** are financial resources provided by private contributions. The City has budgeted to collect $26,000 during FY 2024, a decrease of 44.4% from FY 2023. The projection is based on the current economic condition.

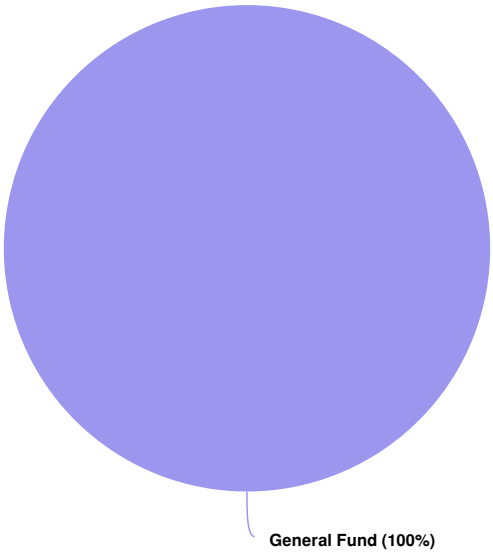
**$26,000** **-$20,800**
(-44.44% vs. prior year)

## Contributions and Donations Proposed and Historical Budget vs. Actual

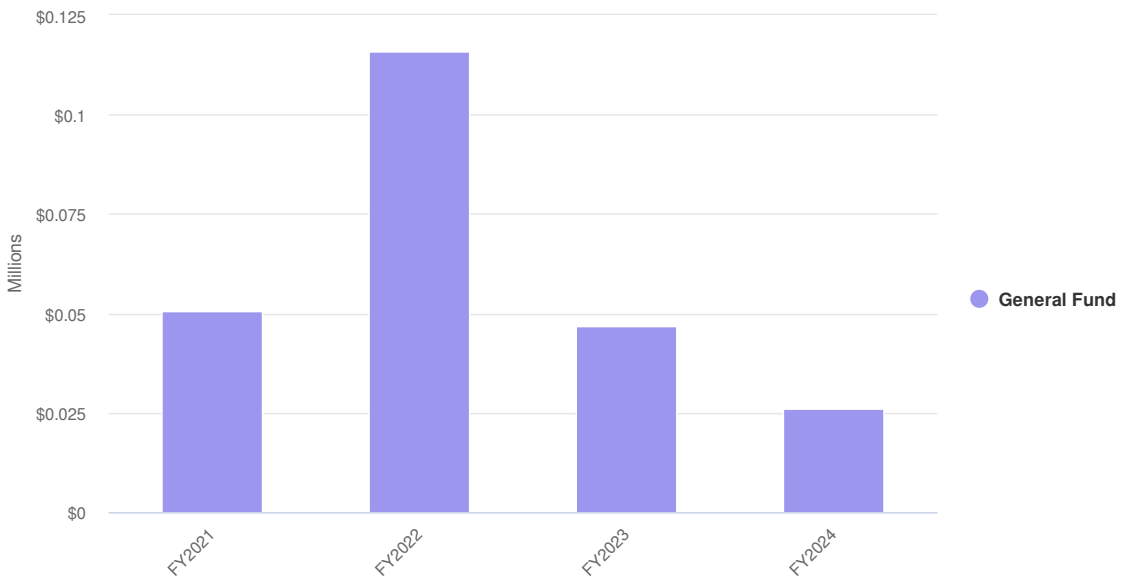


# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund



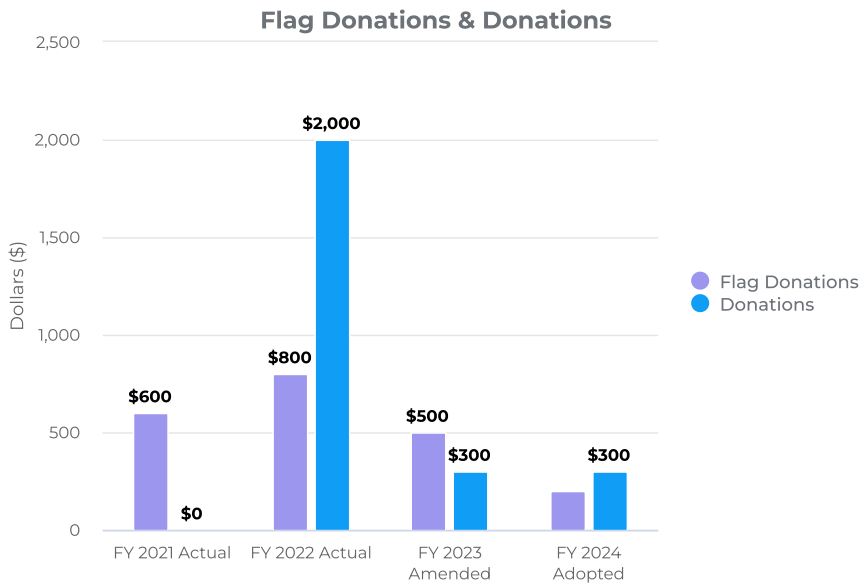

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Contributions and Donations** | | | | | | |
| Flag Donations | 100-371001 | $600 | $800 | $500 | $200 | -60% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Special Events Sponsors/ Vendors | 100-371004 | $49,906 | $113,057 | $46,000 | $25,500 | -44.6% |
| Donations | 100-371005 | $0 | $2,000 | $300 | $300 | 0% |
| **Total Contributions and Donations:** | | **$50,506** | **$115,857** | **$46,800** | **$26,000** | **-44.4%** |
| **Total General Fund:** | | **$50,506** | **$115,857** | **$46,800** | **$26,000** | **-44.4%** |

## Flag Donations & Donations

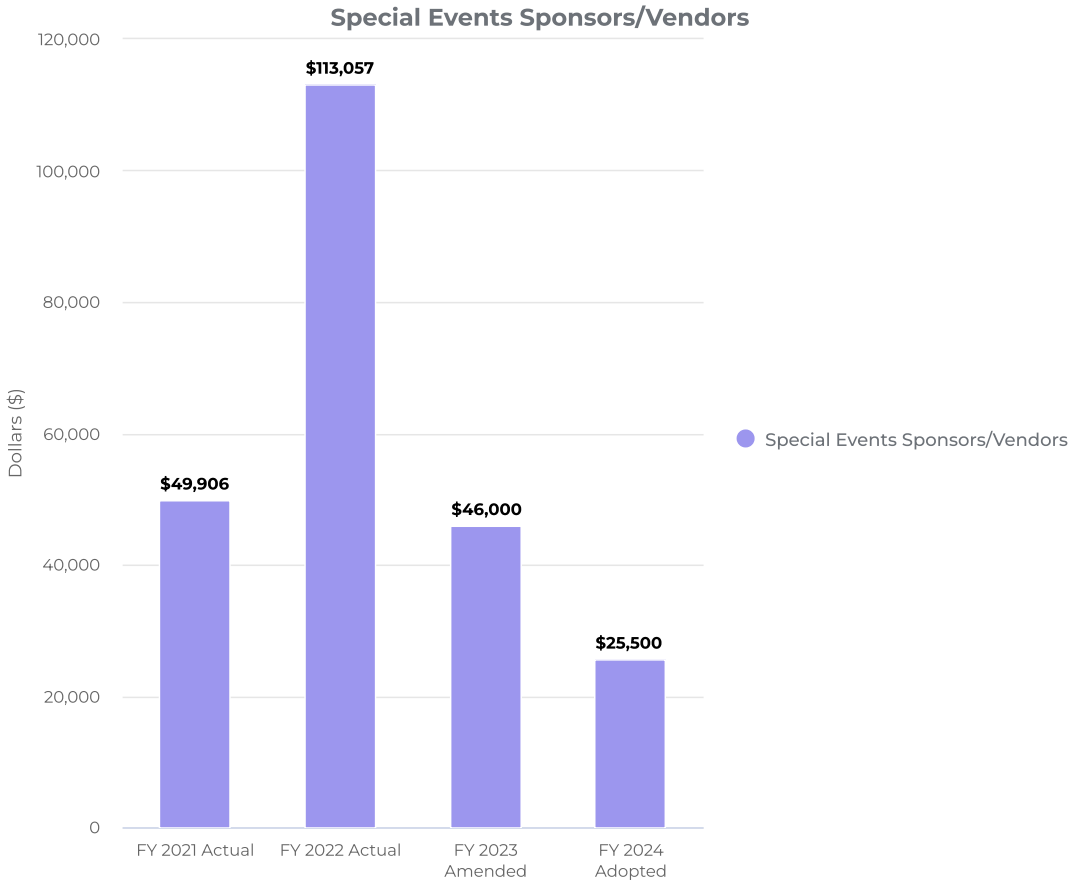
**Flag Donations:** Revenues derived from donations to support the City's popular placement of flags and markers to honor veterans during various holidays

**Donations:** Revenues derived from donations other than the above



# Special Events Sponsors

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

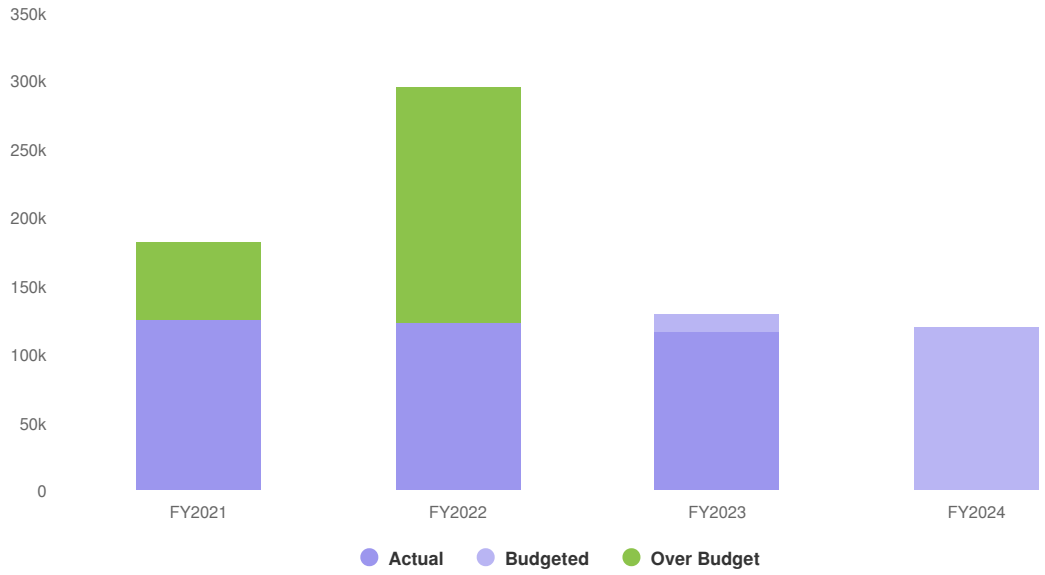


# Miscellaneous Summary

**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 $119,520 in Miscellaneous Revenues during FY 2024, a decrease of 7.8% from FY 2023. The projection is based on the recent revenue trent.

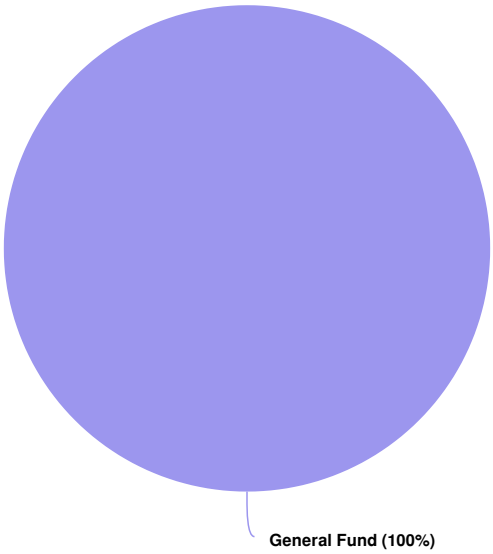
**$119,520** **-$10,140**
(-7.82% vs. prior year)

## Miscellaneous Proposed and Historical Budget vs. Actual

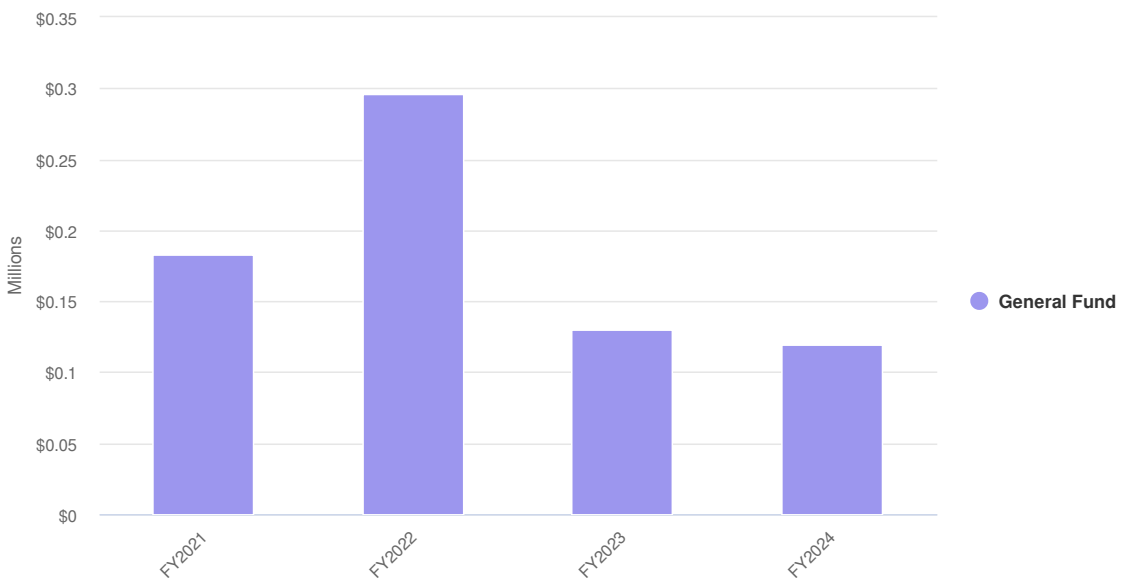


# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund

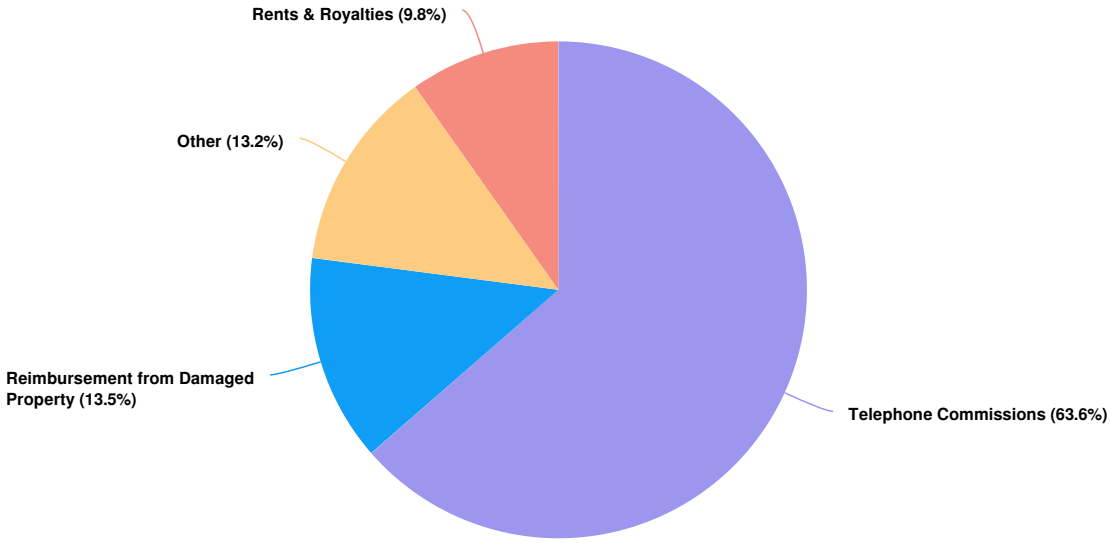



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Miscellaneous** | | | | | | |
| Downtown Rental Income | 100-381000 | $18,063 | $6,000 | $14,810 | $0 | -100% |

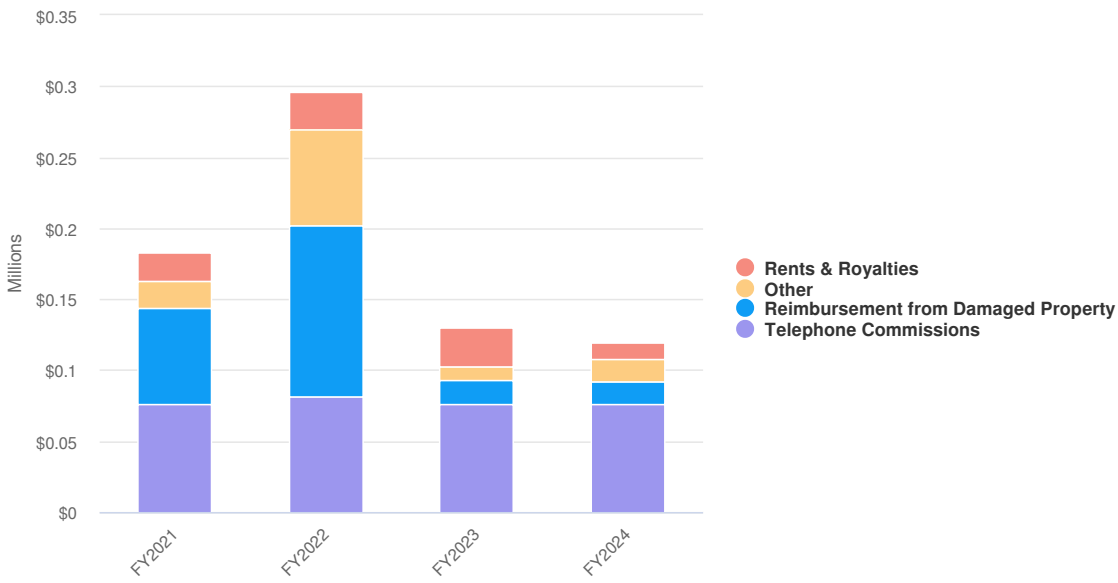
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Festival Center Rental | 100-381002 | $175 | $12,850 | $10,000 | $10,000 | 0% |
| F/C Patron Table Rental | 100-381003 | $1,985 | $3,840 | $1,000 | $0 | -100% |
| F/C Linen/Equip Rental | 100-381004 | $0 | $3,155 | $1,300 | $1,600 | 23.1% |
| Alcohol Posted Sign | 100-381005 | $150 | $125 | $100 | $100 | 0% |
| Rental Income Grid | 100-382001 | $76,281 | $81,739 | $76,000 | $76,000 | 0% |
| Reimb - Damaged Property | 100-383000 | $1,200 | $2,675 | $100 | $100 | 0% |
| Insurance Proceeds - Accidents | 100-383001 | $50,963 | $55,004 | $15,000 | $14,000 | -6.7% |
| Insurance Claims Reimbursements | 100-383005 | $15,745 | $62,817 | $2,000 | $2,000 | 0% |
| Miscellaneous Revenue | 100-389000 | $6,133 | $37,457 | $4,000 | $9,000 | 125% |
| Police Dept. Misc. Revenue | 100-389001 | $1,925 | $1,203 | $500 | $800 | 60% |
| Income from Copies, etc. | 100-389007 | $411 | $0 | $100 | $100 | 0% |
| Dumpster Card Fees | 100-389009 | $1,975 | $1,900 | $1,600 | $1,700 | 6.3% |
| Sale of Misc. Merchandise | 100-389010 | $0 | $0 | $40 | $10 | -75% |
| Cash Short and Over | 100-389011 | $39 | -$85 | $10 | $10 | 0% |
| Flexible Spending Gain/Loss | 100-389060 | $2,072 | $0 | $100 | $100 | 0% |
| 401A Employee Forfeitures | 100-389065 | $5,977 | $26,883 | $3,000 | $4,000 | 33.3% |
| **Total Miscellaneous:** | | **$183,094** | **$295,563** | **$129,660** | **$119,520** | **-7.8%** |
| **Total General Fund:** | | **$183,094** | **$295,563** | **$129,660** | **$119,520** | **-7.8%** |

# Revenues by Source

## Projected 2024 Revenues by Source




## Budgeted and Historical 2024 Revenues by Source




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Revenue Source | | | | | | |
| Miscellaneous | | | | | | |
| Rents & Royalties | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Downtown Rental Income | 100-381000 | $18,063 | $6,000 | $14,810 | $0 | -100% |
| Festival Center Rental | 100-381002 | $175 | $12,850 | $10,000 | $10,000 | 0% |
| F/C Patron Table Rental | 100-381003 | $1,985 | $3,840 | $1,000 | $0 | -100% |
| F/C Linen/Equip Rental | 100-381004 | $0 | $3,155 | $1,300 | $1,600 | 23.1% |
| Alcohol Posted Sign | 100-381005 | $150 | $125 | $100 | $100 | 0% |
| **Total Rents & Royalties:** | | **$20,373** | **$25,970** | **$27,210** | **$11,700** | **-57%** |
| | | | | | | |
| **Telephone Commissions** | | | | | | |
| Rental Income Grid | 100-382001 | $76,281 | $81,739 | $76,000 | $76,000 | 0% |
| **Total Telephone Commissions:** | | **$76,281** | **$81,739** | **$76,000** | **$76,000** | **0%** |
| | | | | | | |
| **Reimbursement from Damaged Property** | | | | | | |
| Reimb - Damaged Property | 100-383000 | $1,200 | $2,675 | $100 | $100 | 0% |
| Insurance Proceeds - Accidents | 100-383001 | $50,963 | $55,004 | $15,000 | $14,000 | -6.7% |
| Insurance Claims Reimbursements | 100-383005 | $15,745 | $62,817 | $2,000 | $2,000 | 0% |
| **Total Reimbursement from Damaged Property:** | | **$67,908** | **$120,496** | **$17,100** | **$16,100** | **-5.8%** |
| | | | | | | |
| **Other** | | | | | | |
| Miscellaneous Revenue | 100-389000 | $6,133 | $37,457 | $4,000 | $9,000 | 125% |
| Police Dept. Misc. Revenue | 100-389001 | $1,925 | $1,203 | $500 | $800 | 60% |
| Income from Copies, etc. | 100-389007 | $411 | $0 | $100 | $100 | 0% |
| Dumpster Card Fees | 100-389009 | $1,975 | $1,900 | $1,600 | $1,700 | 6.3% |
| Sale of Misc. Merchandise | 100-389010 | $0 | $0 | $40 | $10 | -75% |
| Cash Short and Over | 100-389011 | $39 | -$85 | $10 | $10 | 0% |
| Flexible Spending Gain/Loss | 100-389060 | $2,072 | $0 | $100 | $100 | 0% |
| 401A Employee Forfeitures | 100-389065 | $5,977 | $26,883 | $3,000 | $4,000 | 33.3% |
| **Total Other:** | | **$18,533** | **$67,358** | **$9,350** | **$15,720** | **68.1%** |
| **Total Miscellaneous:** | | **$183,094** | **$295,563** | **$129,660** | **$119,520** | **-7.8%** |
| **Total Revenue Source:** | | **$183,094** | **$295,563** | **$129,660** | **$119,520** | **-7.8%** |

# Rents and Royalties

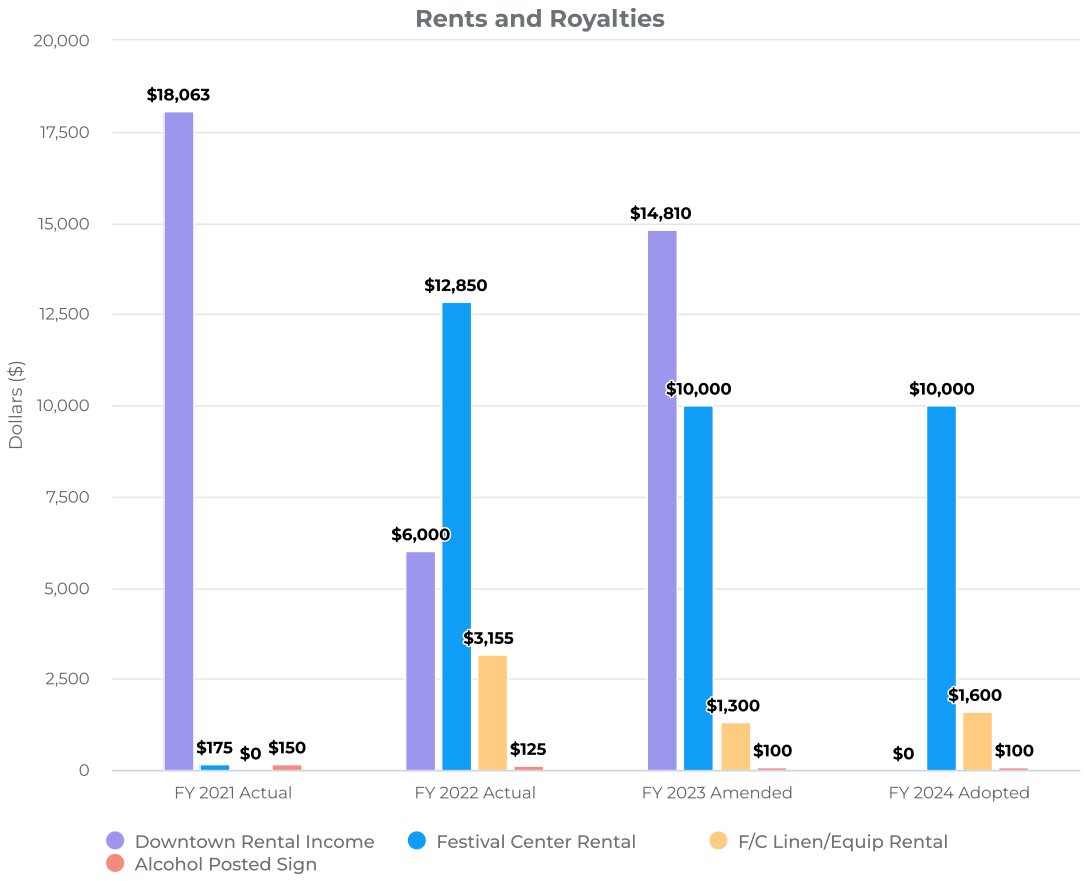
**Rents and Royalties** are financial resources derived from the use by others of the City's tangible and intangible assets.

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

**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.

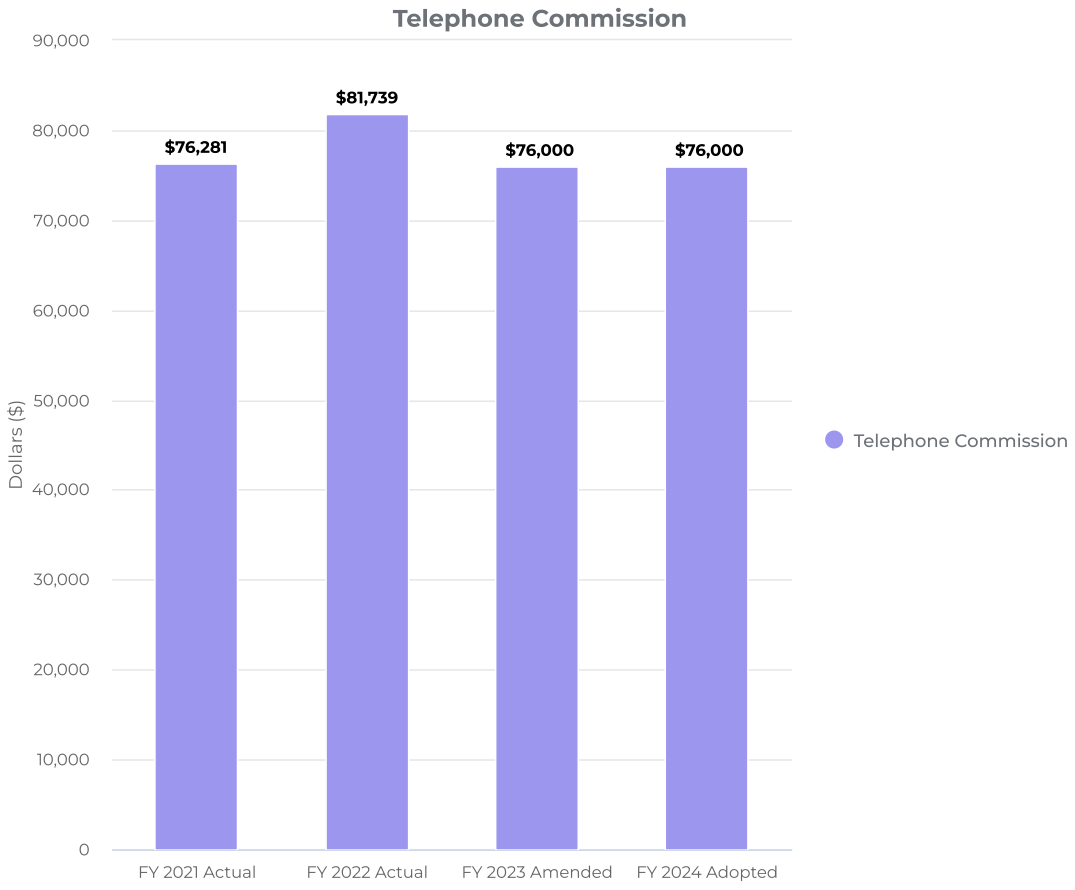
**Alcohol Posted Sign:** Rental of Alcohol Beverage Sales advertisement signs by new alcohol licensees that must be posted on their premises if alcohol has not been sold at that location before.



# 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 most recent years' trends.

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



# Reimbursement from Damaged Property

**Reimbursement from Damaged Property**

**Reimbursement - Damaged Property:** Reimbursement by an individual or organization for damage done to City property during their rental of City property for an event. The reimbursement can be in the form of a non-return of damage deposit or payment by an individual or organization.

**Insurance Proceeds - Accidents:** Insurance payments for damaged vehicles.

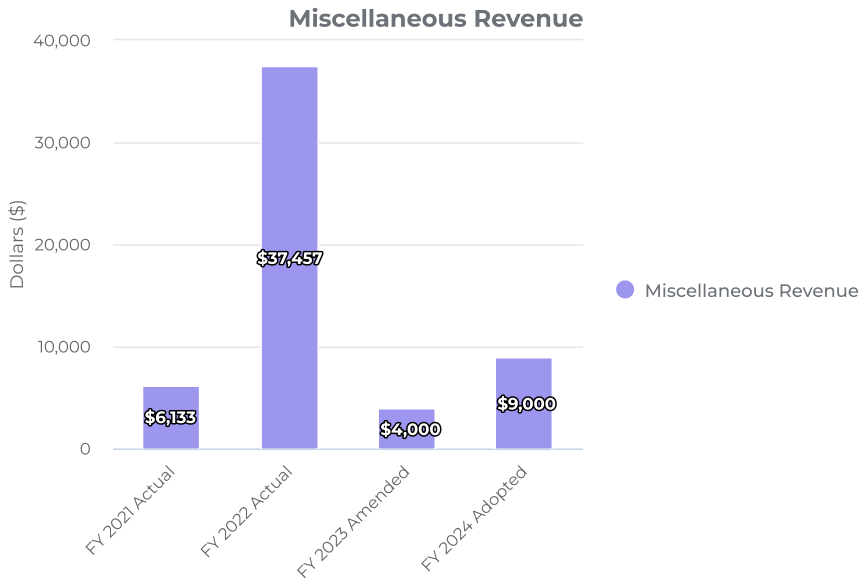
**Insurance Claims Reimbursements:** Insurance payments for reimbursement of claims filed, excluding vehicle accidents.



# Other Miscellaneous Revenues

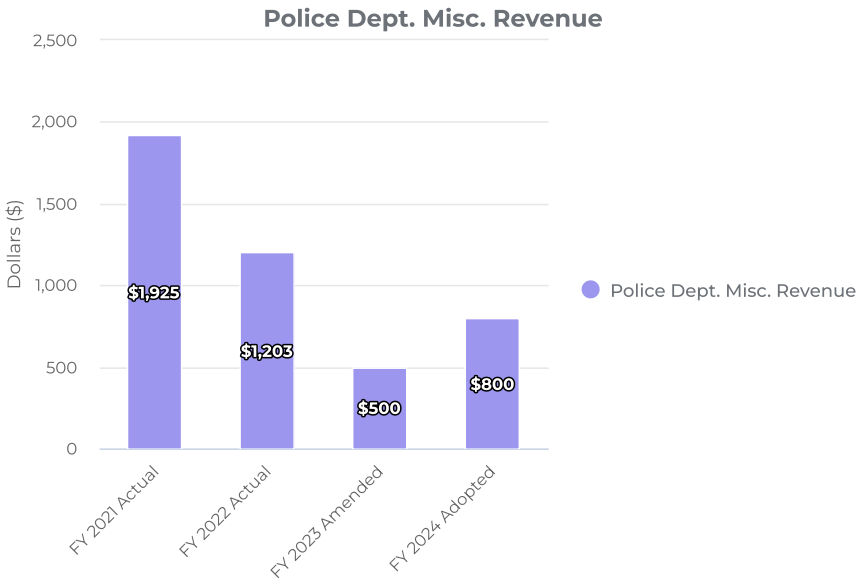
**Other revenue income** is all miscellaneous revenues not included above.

**Miscellaneous Revenue:** All other revenues not classified elsewhere.



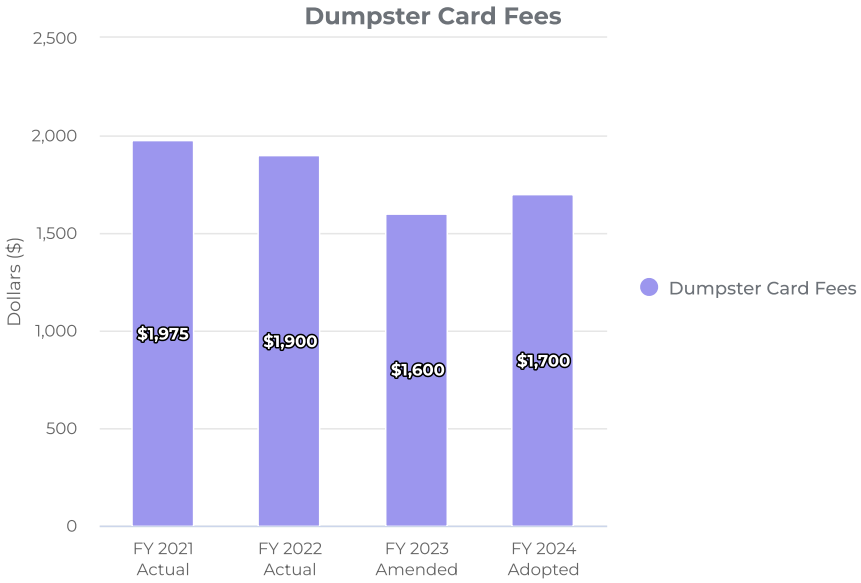
# Police Dept. Misc. Revenue

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




# Dumpster Card Fees

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



# Other Financing Sources Summary

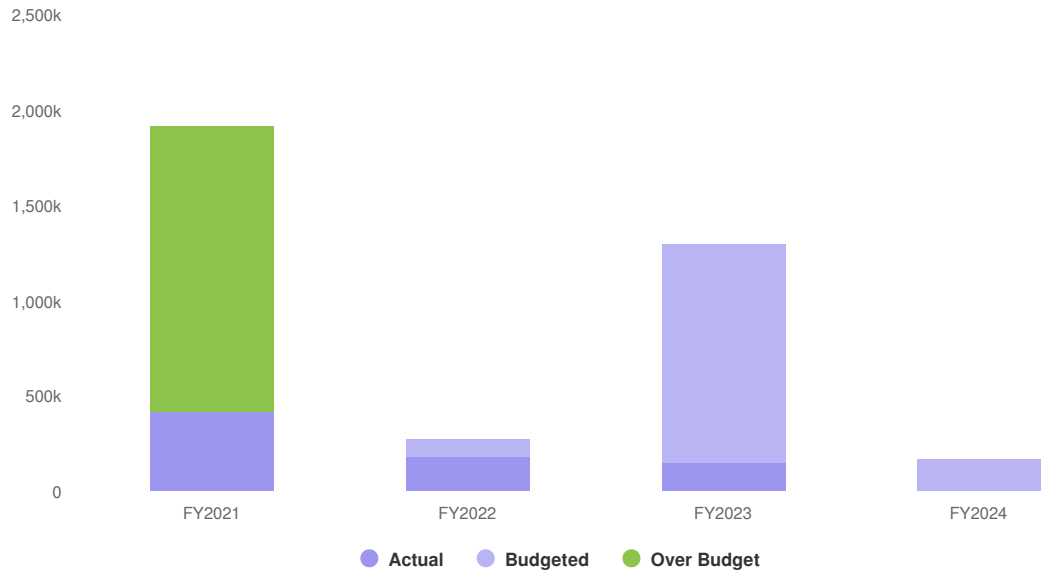
**Other financing sources** include any revenues including a limited number of special transactions that are used to account for non-operating revenues/ receipts: transfers into a fund, the proceeds of debt issues, and sales of general government assets. The City has budgeted $175,200 in other Financial Source revenues during FY 2024, a decrease of 86.5% from FY 2023 and this decrease is primarily due to decrease in Transfer from ARPA 2021 (American Rescue Plan).

**$175,200**

**-$1,125,591**

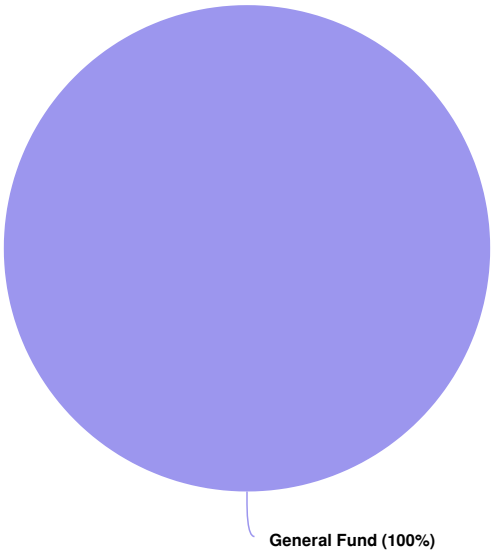
(-86.53% vs. prior year)

## Other Financing Sources Proposed and Historical Budget vs. Actual

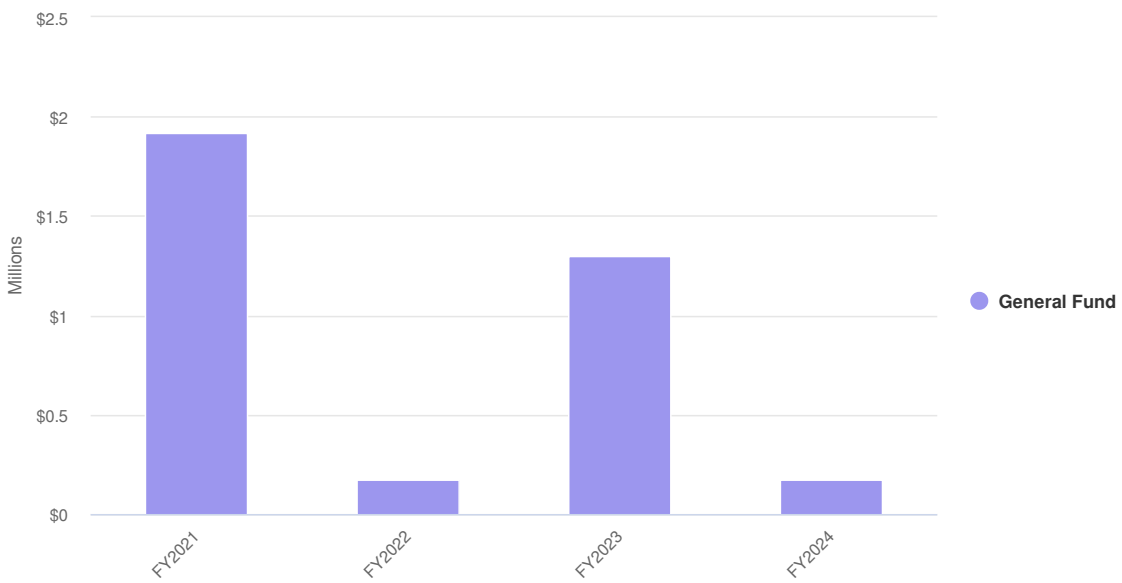


# Revenue by Fund

## 2024 Revenue by Fund




## Budgeted and Historical 2024 Revenue by Fund

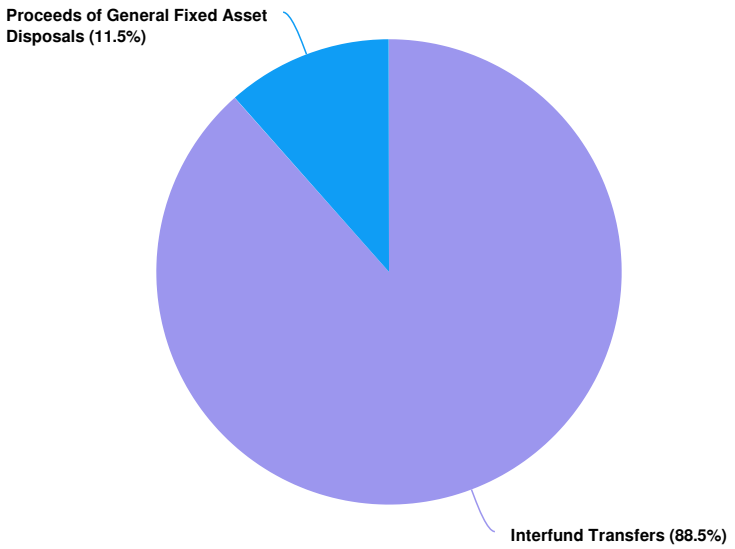



| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| **Other Financing Sources** | | | | | | |
| Transfer from Police Tech Fund | 100-391222 | $100,000 | $0 | $140,000 | $0 | -100% |

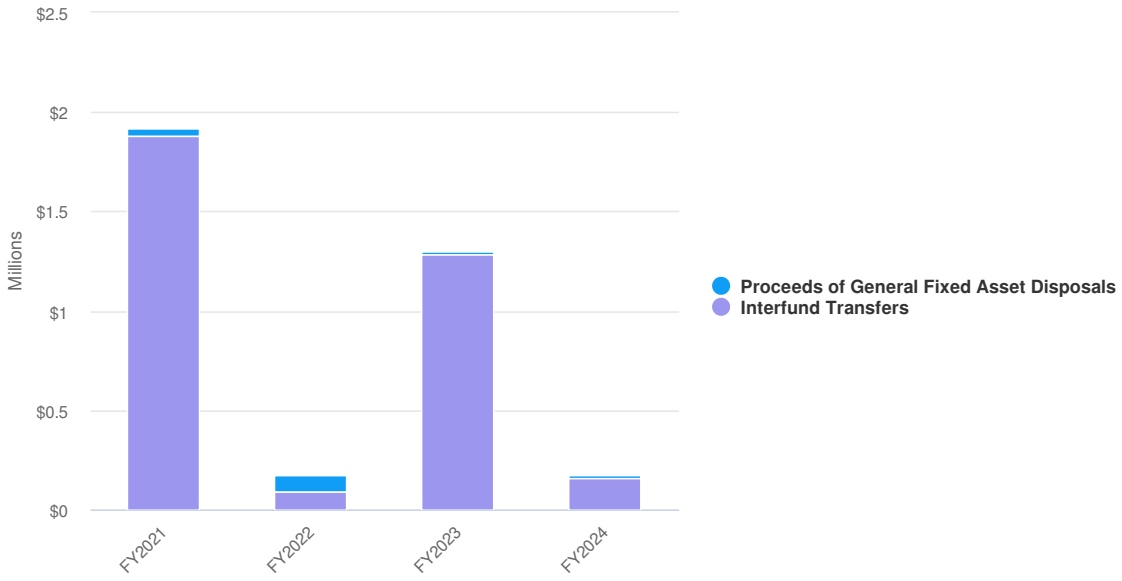
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Transfer from State Drug Fund | 100-391223 | $4,050 | $6,871 | $6,400 | $0 | -100% |
| Transfer from HRA | 100-391265 | $444 | $0 | $0 | $0 | 0% |
| Transfer from Fund 770 URA | 100-391270 | $1,775,859 | $0 | $0 | $0 | 0% |
| Transfer from Fund 275 Hotel Motel | 100-391274 | $0 | $87,493 | $106,344 | $155,000 | 45.8% |
| Transfer from ARPA 2021 | 100-391281 | $0 | $0 | $1,027,847 | $0 | -100% |
| Sale of Assets (not Capital) | 100-392100 | $4,867 | $6,534 | $100 | $100 | 0% |
| Auction Proceeds | 100-392101 | $16 | $414 | $100 | $100 | 0% |
| Sale of Property/ Capital Assets | 100-392200 | $30,427 | $75,710 | $20,000 | $20,000 | 0% |
| **Total Other Financing Sources:** | | **$1,915,662** | **$177,022** | **$1,300,791** | **$175,200** | **-86.5%** |
| **Total General Fund:** | | **$1,915,662** | **$177,022** | **$1,300,791** | **$175,200** | **-86.5%** |

## Revenues by Source

### Projected 2024 Revenues by Source



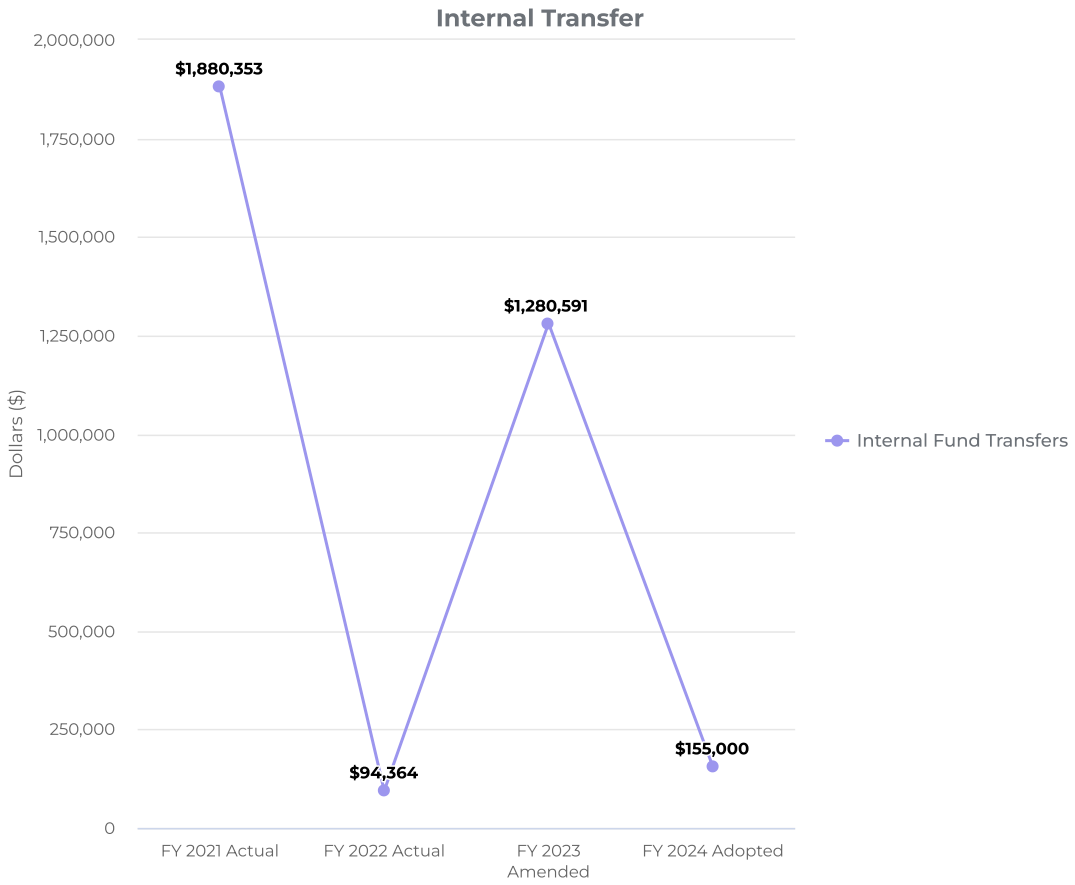
## Budgeted and Historical 2024 Revenues by Source



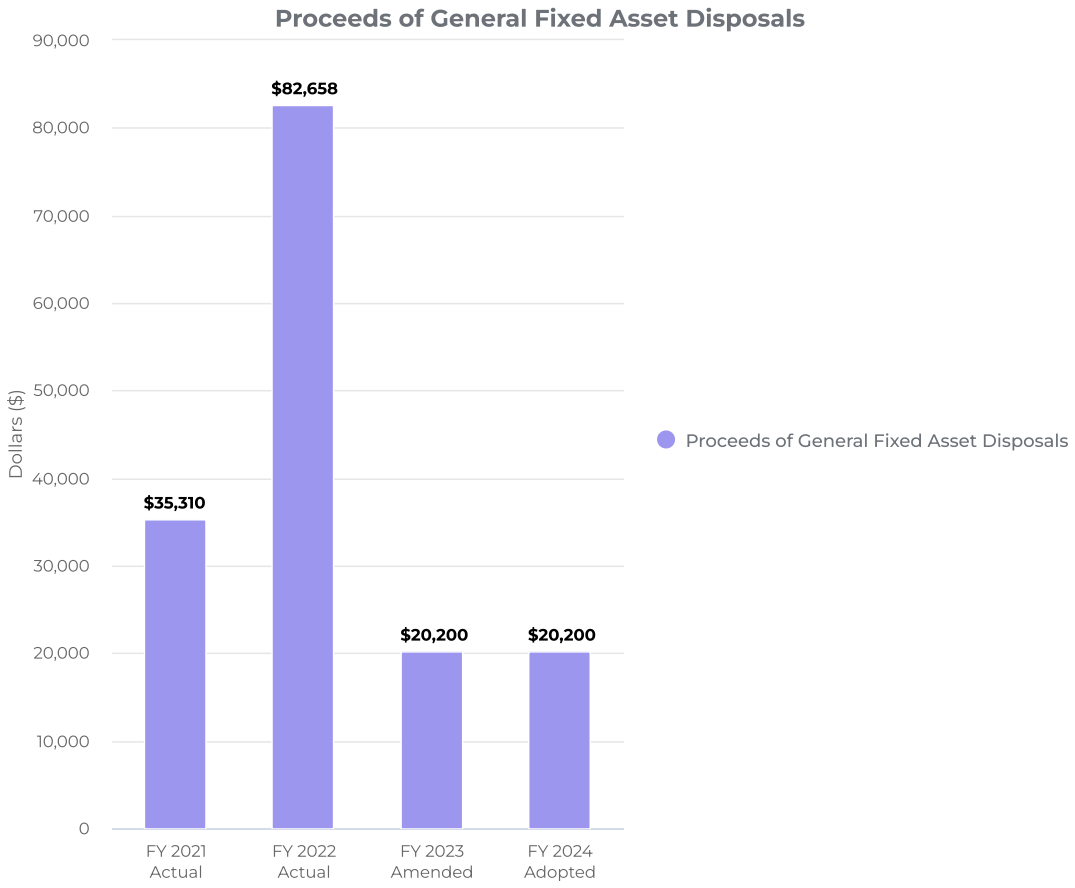

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Revenue Source** | | | | | | |
| **Other Financing Sources** | | | | | | |
| **Interfund Transfers** | | | | | | |
| Transfer from Police Tech Fund | 100-391222 | $100,000 | $0 | $140,000 | $0 | -100% |
| Transfer from State Drug Fund | 100-391223 | $4,050 | $6,871 | $6,400 | $0 | -100% |
| Transfer from HRA | 100-391265 | $444 | $0 | $0 | $0 | 0% |
| Transfer from Fund 770 URA | 100-391270 | $1,775,859 | $0 | $0 | $0 | 0% |
| Transfer from Fund 275 Hotel Motel | 100-391274 | $0 | $87,493 | $106,344 | $155,000 | 45.8% |
| Transfer from ARPA 2021 | 100-391281 | $0 | $0 | $1,027,847 | $0 | -100% |
| **Total Interfund Transfers:** | | **$1,880,352** | **$94,364** | **$1,280,591** | **$155,000** | **-87.9%** |
| | | | | | | |
| **Proceeds of General Fixed Asset Disposals** | | | | | | |
| Sale of Assets (not Capital) | 100-392100 | $4,867 | $6,534 | $100 | $100 | 0% |
| Auction Proceeds | 100-392101 | $16 | $414 | $100 | $100 | 0% |
| Sale of Property/ Capital Assets | 100-392200 | $30,427 | $75,710 | $20,000 | $20,000 | 0% |
| **Total Proceeds of General Fixed Asset Disposals:** | | **$35,310** | **$82,658** | **$20,200** | **$20,200** | **0%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Total Other Financing Sources: | | $1,915,662 | $177,022 | $1,300,791 | $175,200 | -86.5% |
| Total Revenue Source: | | $1,915,662 | $177,022 | $1,300,791 | $175,200 | -86.5% |

## Internal Transfers



# Proceeds of General Fixed Asset Disposals



# DEPARTMENTS

# Mayor & Council



**Nancy Harris**
Mayor

The Mayor and City Council determine policy, enact legislation and provide political leadership in the community.

## 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 serve 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 continued fiscal and economic health of the city and improve the quality of services to residents and businesses.

Ongoing Promote local performing and public art to create a culturally rich environment throughout the City that is an economic drive for tourism businesses along with people and business look to relocated here.

## Department Goals

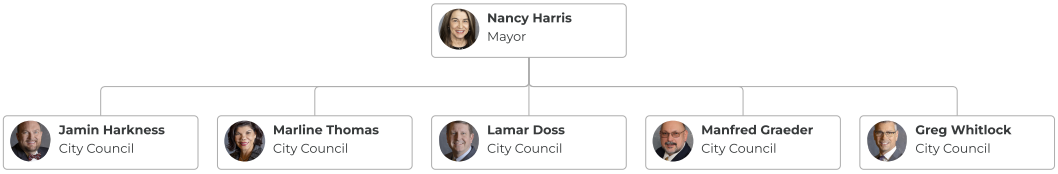
| | |
|---|---|
| FY 2024 | Prepare for change in leadership due to the current Mayor not seeking reelection and the anticipated open Council seat in the upcoming November election. |
| FY 2024 | Develop succession plans for department director positions based on the city's desire to promotion from within and, if necessary, outside recruitment. |
| FY 2024 | Work with staff to develop an outline for a strategic works session to develop long term strategies for economic and residential growth, employee retention and policies to guide future development. |
| FY 2024 | Continue to develop policies and ordinances to improve the quality of life for all residents. |

# Mayor & Council




## Organizational Chart

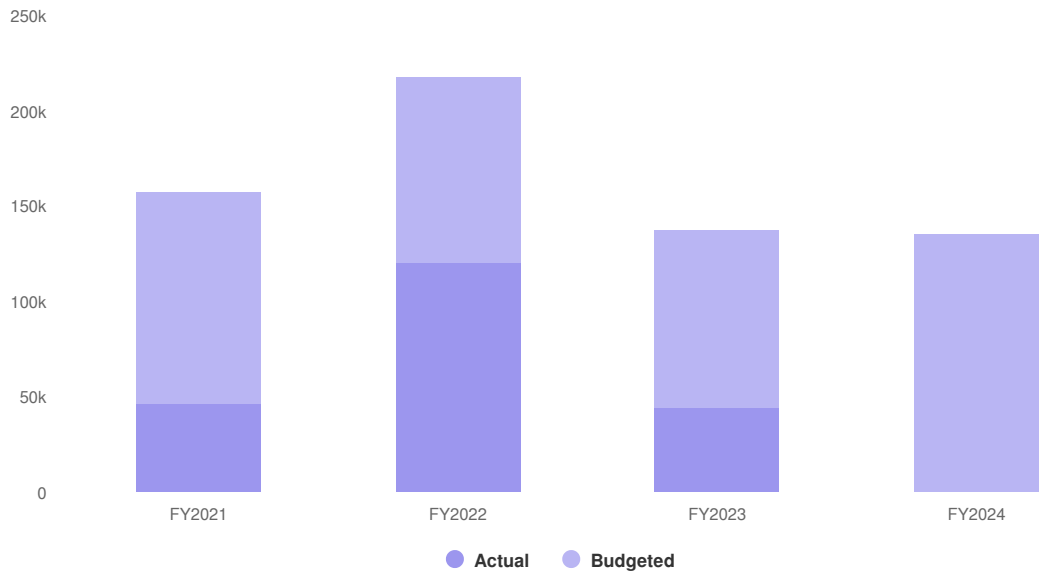
The City of Duluth is governed by a Mayor and five Council Members, who each run for a specific post but are elected by a city-wide popular vote.




## Expenditures Summary

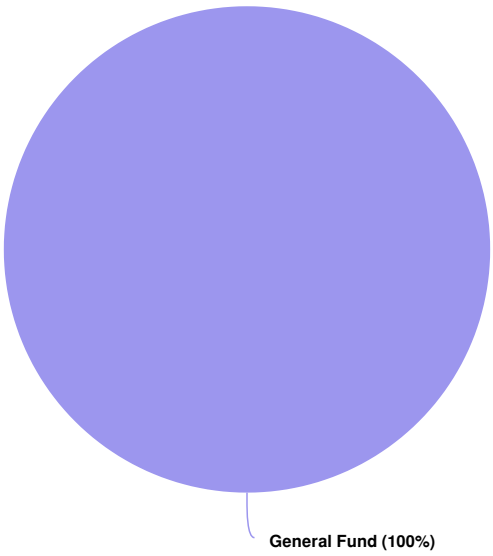
**$134,878** -$2,888
(-2.10% vs. prior year)

### Mayor & Council Proposed and Historical Budget vs. Actual

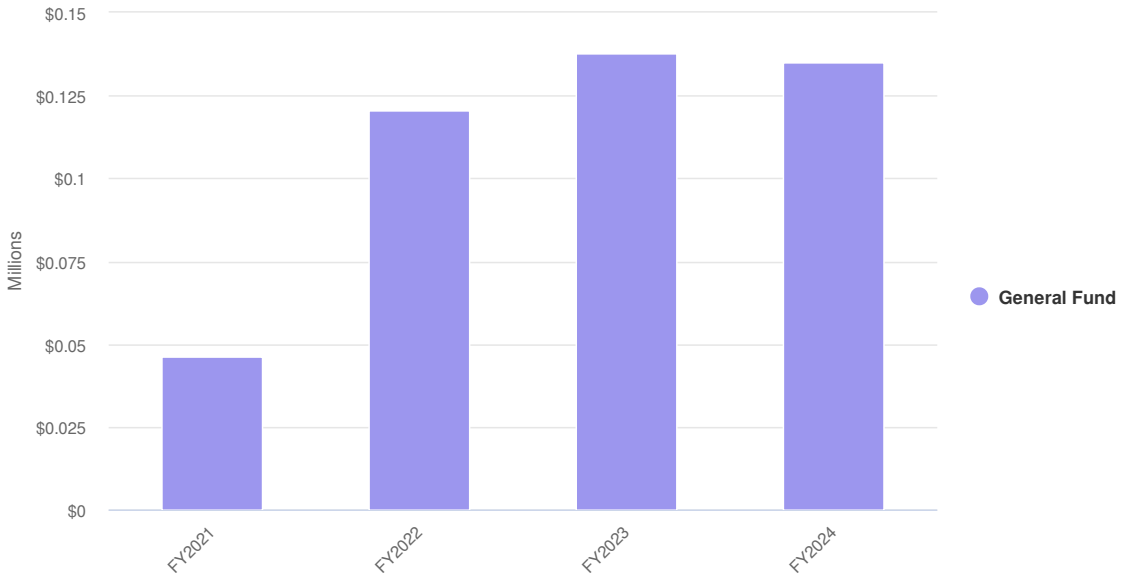



## Expenditures by Fund

### 2024 Expenditures by Fund



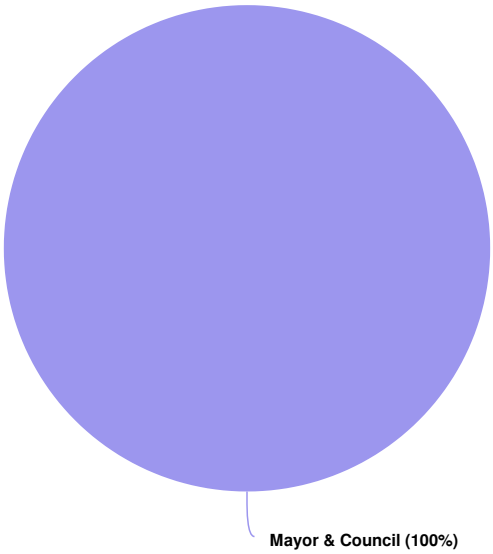
## Budgeted and Historical 2024 Expenditures by Fund



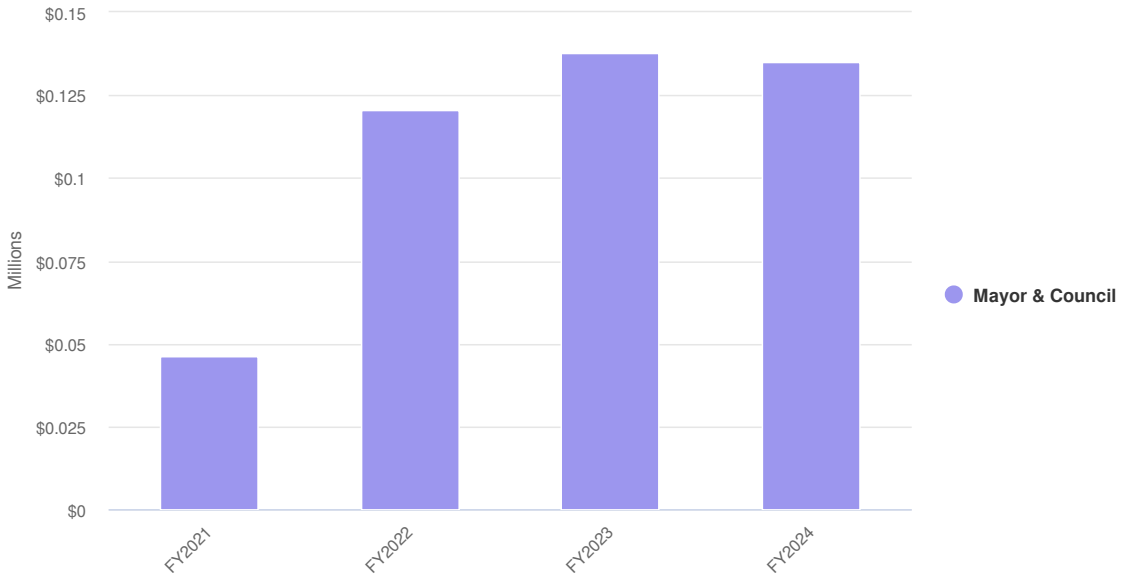

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $34,974 | $35,509 | $42,629 | $42,629 | $0 | 0% |
| Purchased/ Contracted Services | $10,008 | $25,861 | $36,328 | $32,440 | -$3,888 | -10.7% |
| Supplies | $1,208 | $6,897 | $8,809 | $9,809 | $1,000 | 11.4% |
| Capital Outlays | $0 | $52,196 | $0 | $0 | $0 | 0% |
| Other Costs | $0 | $0 | $50,000 | $50,000 | $0 | 0% |
| **Total General Fund:** | **$46,190** | **$120,462** | **$137,766** | **$134,878** | **-$2,888** | **-2.1%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

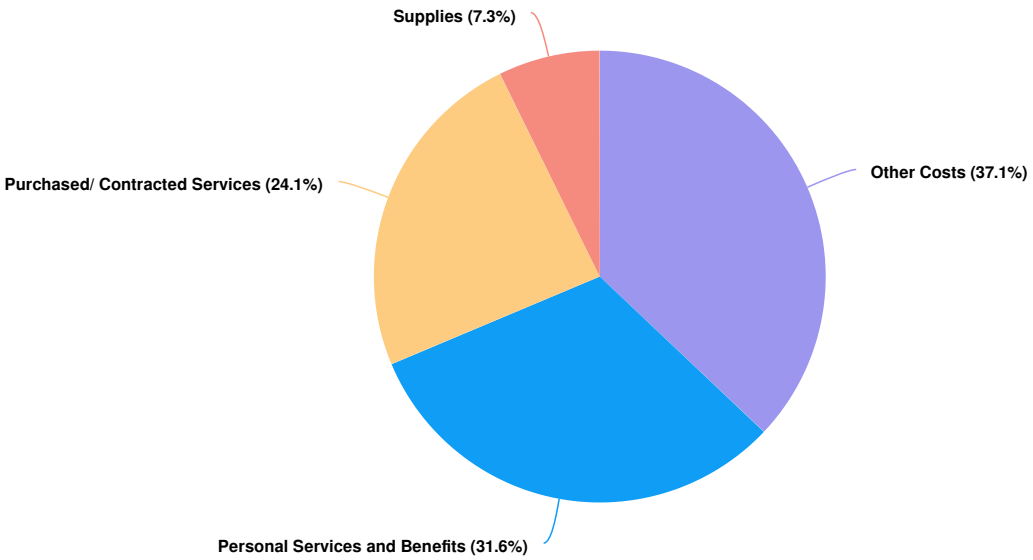



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Mayor & Council | | | | | | |

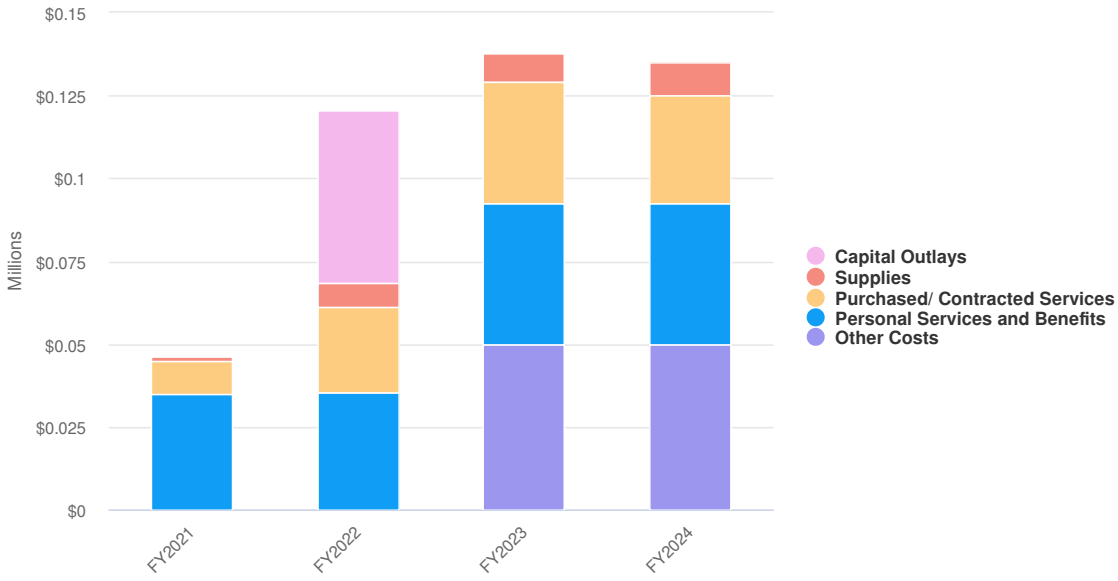
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Governing Body | | | | | | |
| Personal Services and Benefits | $34,974 | $35,509 | $42,629 | $42,629 | $0 | 0% |
| Purchased/ Contracted Services | $10,008 | $25,861 | $36,328 | $32,440 | -$3,888 | -10.7% |
| Supplies | $1,208 | $6,897 | $8,809 | $9,809 | $1,000 | 11.4% |
| Capital Outlays | $0 | $52,196 | $0 | $0 | $0 | 0% |
| Other Costs | $0 | $0 | $50,000 | $50,000 | $0 | 0% |
| **Total Governing Body:** | **$46,190** | **$120,462** | **$137,766** | **$134,878** | **-$2,888** | **-2.1%** |
| **Total Mayor & Council:** | **$46,190** | **$120,462** | **$137,766** | **$134,878** | **-$2,888** | **-2.1%** |
| **Total Expenditures:** | **$46,190** | **$120,462** | **$137,766** | **$134,878** | **-$2,888** | **-2.1%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| **Mayor & Council** | | | | | | |
| Salaries & Wages | 100.1000.1110-511000 | $32,450 | $32,950 | $39,600 | $39,600 | 0% |
| **Total Mayor & Council:** | | **$32,450** | **$32,950** | **$39,600** | **$39,600** | **0%** |
| **Total Salaries & Wages:** | | **$32,450** | **$32,950** | **$39,600** | **$39,600** | **0%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **Mayor & Council** | | | | | | |
| FICA Tax | 100.1000.1110-512200 | $2,524 | $2,559 | $3,029 | $3,029 | 0% |
| **Total Mayor & Council:** | | **$2,524** | **$2,559** | **$3,029** | **$3,029** | **0%** |
| **Total Employee Benefits:** | | **$2,524** | **$2,559** | **$3,029** | **$3,029** | **0%** |
| **Total Personal Services and Benefits:** | | **$34,974** | **$35,509** | **$42,629** | **$42,629** | **0%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Other Purchased Services** | | | | | | |
| **Mayor & Council** | | | | | | |
| Cell Phones | 100.1000.1110-523203 | $540 | $495 | $540 | $540 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Travel/Parking | 100.1000.1110-523500 | $143 | $2,614 | $4,030 | $4,269 | 5.9% |
| Certification/ Educ/Training | 100.1000.1110-523700 | $4,814 | $14,158 | $19,082 | $17,202 | -9.9% |
| Council/Staff Meeting Expense | 100.1000.1110-523750 | $4,511 | $8,595 | $12,676 | $10,429 | -17.7% |
| **Total Mayor & Council:** | | **$10,008** | **$25,861** | **$36,328** | **$32,440** | **-10.7%** |
| **Total Other Purchased Services:** | | **$10,008** | **$25,861** | **$36,328** | **$32,440** | **-10.7%** |
| **Total Purchased/ Contracted Services:** | | **$10,008** | **$25,861** | **$36,328** | **$32,440** | **-10.7%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| **Mayor & Council** | | | | | | |
| Emp/Council & Comm. Relations | 100.1000.1110-531703 | $1,208 | $6,897 | $8,809 | $9,809 | 11.4% |
| **Total Mayor & Council:** | | **$1,208** | **$6,897** | **$8,809** | **$9,809** | **11.4%** |
| **Total Supplies:** | | **$1,208** | **$6,897** | **$8,809** | **$9,809** | **11.4%** |
| **Total Supplies:** | | **$1,208** | **$6,897** | **$8,809** | **$9,809** | **11.4%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| **Property** | | | | | | |
| **Mayor & Council** | | | | | | |
| Land | 100.1000.1110-541100 | $0 | $52,196 | $0 | $0 | 0% |
| **Total Mayor & Council:** | | **$0** | **$52,196** | **$0** | **$0** | **0%** |
| **Total Property:** | | **$0** | **$52,196** | **$0** | **$0** | **0%** |
| **Total Capital Outlays:** | | **$0** | **$52,196** | **$0** | **$0** | **0%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| **Contingencies** | | | | | | |
| **Mayor & Council** | | | | | | |
| Contingency | 100.1000.1110-579000 | $0 | $0 | $50,000 | $50,000 | 0% |
| **Total Mayor & Council:** | | **$0** | **$0** | **$50,000** | **$50,000** | **0%** |
| **Total Contingencies:** | | **$0** | **$0** | **$50,000** | **$50,000** | **0%** |
| **Total Other Costs:** | | **$0** | **$0** | **$50,000** | **$50,000** | **0%** |
| **Total Expense Objects:** | | **$46,190** | **$120,462** | **$137,766** | **$134,878** | **-2.1%** |

# City Manager/Finance



**James Riker**
City Manager

The City Administrator is tasked to independently organize and manage the daily operations of Duluth's City government in accordance with local ordinances, laws and policies prescribed by the elected officials. The Administrator's responsibilities and authorities include orchestrating the full spectrum of activities of the City and making on-scene decisions to keep day-to-day operations running smoothly. Duties include acting as focal point for strategic and tactical planning, programming and budgeting; serving as liaison between the City staff and the governing body; supervising all City department directors; assisting the general public; and serving on various boards and committees dedicated to improving and/or resolving key community issues. Obligations include, but are not limited to, interaction with City employees and elected officials; business executives and community leaders; developers and builders; citizens and homeowner associations; news media; attorneys; school boards; hospital officials; transportation managers; fire & rescue agencies; and various financial institutions. Interaction ranges from local level to international.



# City Manager & Finance

## Mission

The City Manager is responsible for carrying out the City Council's policies and directives, for providing leadership and vision to the organization to achieve the City's Strategic Vision. The City Manager is charged with overseeing all of the City departments 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 the City Council's position in intergovernmental relations, contract negotiations, and support for state and federal legislation. The City Manager also provides advice to the Mayor and Council on departmental programing, strategic and tactical planning, and issues of concern.

| | |
|---|---|
| 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 stakeholders, including residents, businesses, 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 an 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 a monthly Budget Performance Report to Department Directors at least one week after the month's end. |

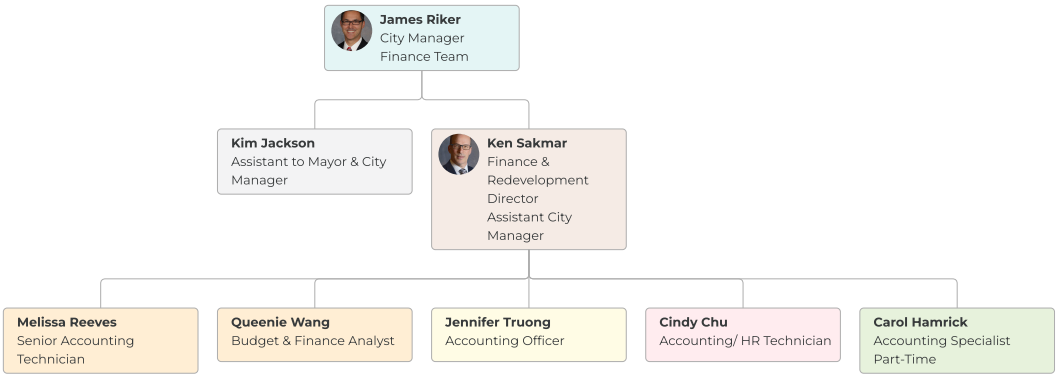
## Department Goals

| | |
|---|---|
| FY 2024 | Work to complete implementation of staff salary survey results to address pay compression and any warranted position classification changes based on a review of job duties and responsibilities in light of overall budget constraints. |
| FY 2024 | Complete land acquisition phase and design phase for partnership with Gwinnett County to install sewer lines in the Pinecrest and Hill communities using federal American Rescue Plan Act funds and local Special Purpose Local Option Sales Tax funds. |
| FY 2024 | Update priorities and financial schedule for the deployment of the remaining Urban Redevelopment Agency's Revenue Bond Series 2021. |

| | |
|---|---|
| FY 2024 | Finalize necessary deed and debt recording documents for the LR Burger restaurant development with Jewel Box Duluth, LLC and amortization schedule for the repayment of the Downtown Development Authority loan. |
| FY 2024 | Oversee the installation of the large piece of playable art in the Town Green Park adjacent to City Hall. |
| FY 2024 | Work closely with the Economic Development Director to monitor the development of the large multi-family/townhome project in downtown known as Marlowe Duluth. Ensure satisfactory completion of development milestones to allow for agreed upon installment payment to the developer. |
| FY 2024 | Work with Gwinnett County Emergency Management Agency to develop an outline of the Department Director's roles and responsibilities should a catastrophic event occur in or around the city limits of Duluth. |
| FY 2024 | Work with City Council and the Downtown Development Authority (DDA) members to develop a strategic vision for which the resources of the DDA can be used to promote the overall goals of the City as related to the DDA boundary. |
| FY 2024 | 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 2024 | Issue Request for Proposal for new financial accounting software, review and evaluate the proposal received, request demonstrations from selected vendors, establish a timeline for implementation of the new software and go live. |
| FY 2024 | Produce a budget book using third party software, including necessary training for staff to be compliant with the Government Finance Officers Association's (GFOA) Distinguished Budget Award Program. |
| FY 2024 | Train new accounting staff members for their day-to-day job requirements, the financial policies that guide their work, the necessary training to understand how to implement the financial policies and how their work forms the basis for providing the financial information needed by citizens and the council to guide the future development of Duluth. |
| FY 2024 | Develop an overall implementation strategy to transition from the city's current resident purchased garbage bags system to the new system involving two wheeled carts for both garbage and recycling. |

# Organizational Chart

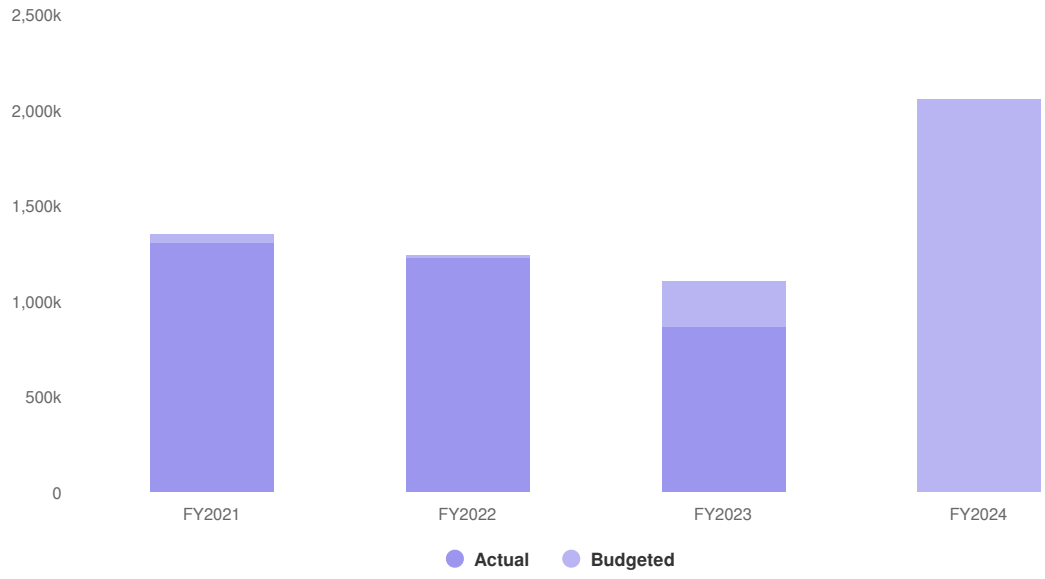
The City Manager & Finance functions include the operations of the governing body and Chief Executive, Financial Administration and Accounting.




# Expenditures Summary

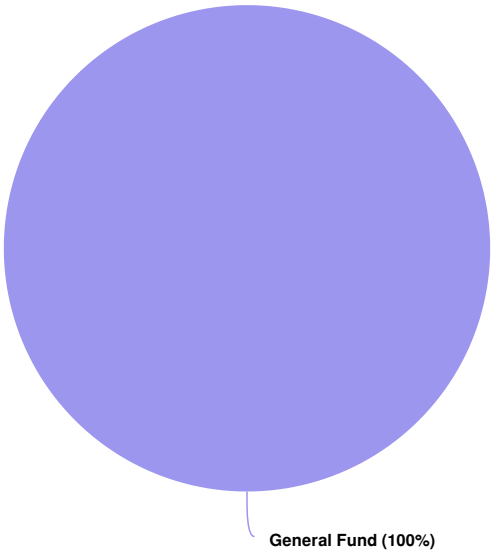
**$2,055,998** **$951,120**
(86.08% vs. prior year)

## City Manager/Finance Proposed and Historical Budget vs. Actual

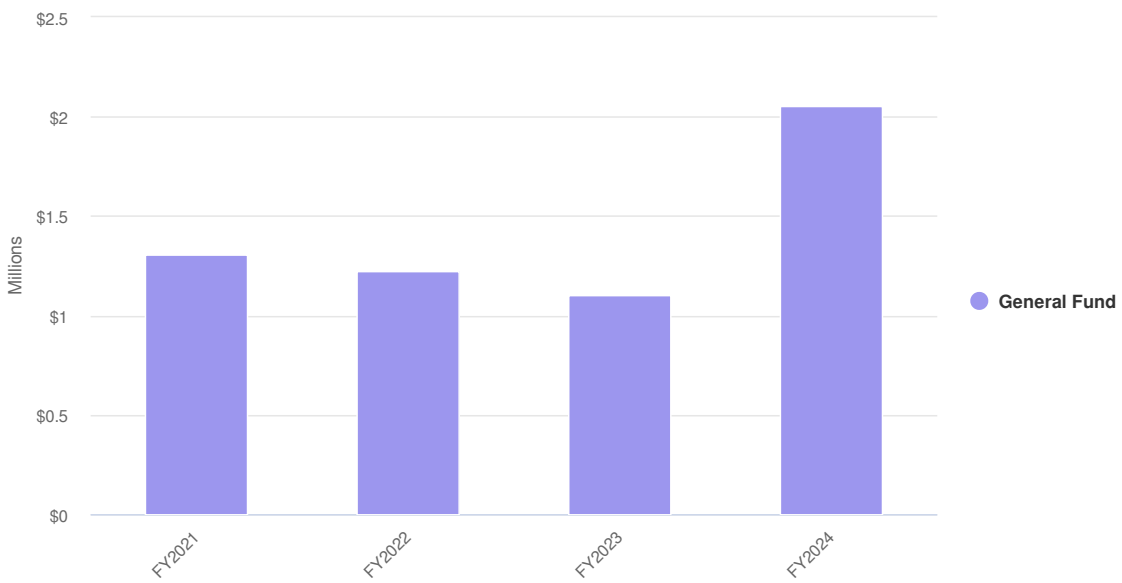


# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund

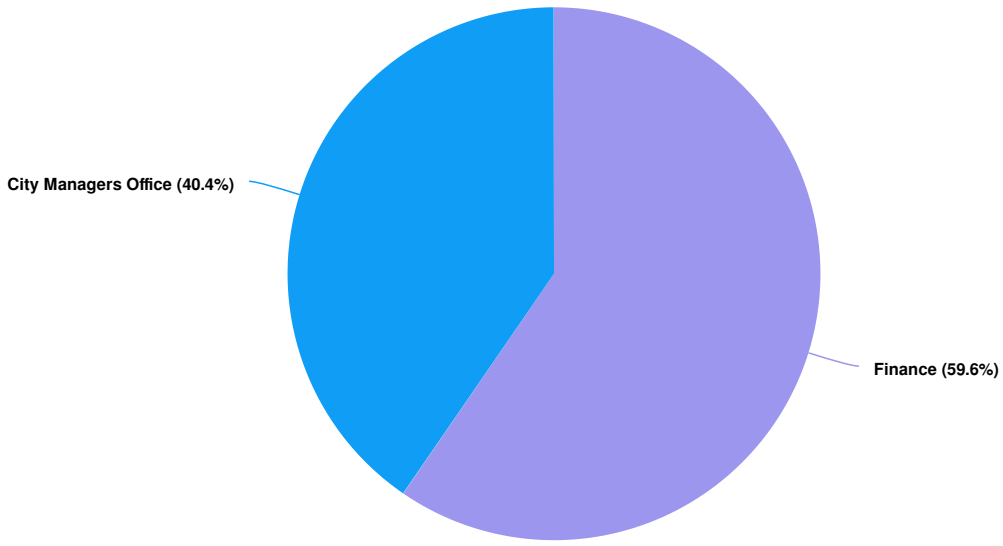



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| General Fund | | | | | |
| Personal Services and Benefits | $710,919 | $786,285 | $818,309 | $925,897 | 13.1% |
| Purchased/ Contracted Services | $591,563 | $425,340 | $282,069 | $1,125,511 | 299% |
| Supplies | $2,790 | $11,058 | $4,500 | $4,590 | 2% |

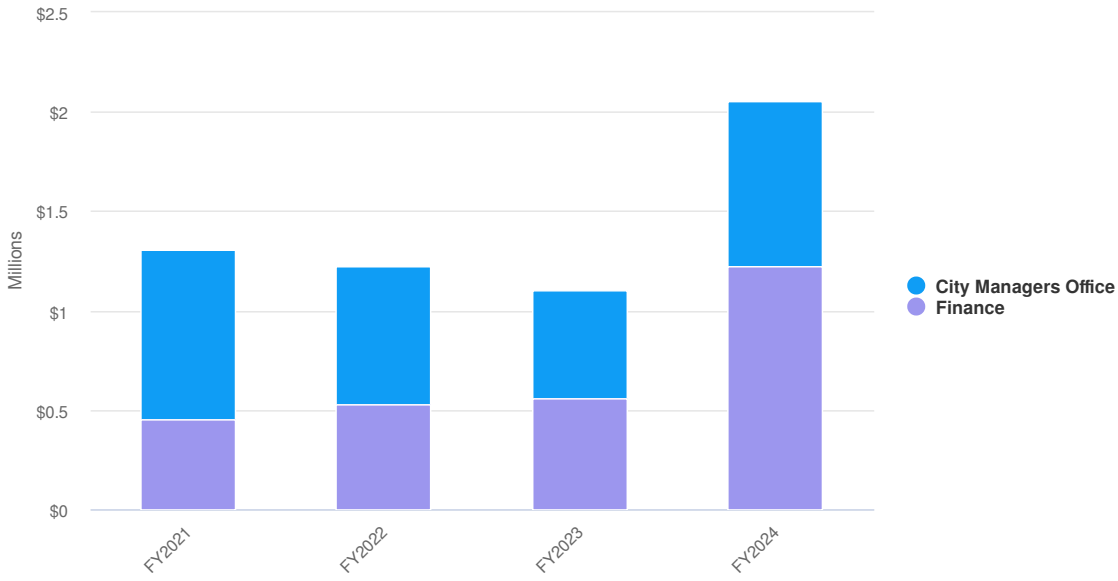
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| Total General Fund: | $1,305,272 | $1,222,683 | $1,104,878 | $2,055,998 | 86.1% |

## Expenditures by Function

### Budgeted Expenditures by Function



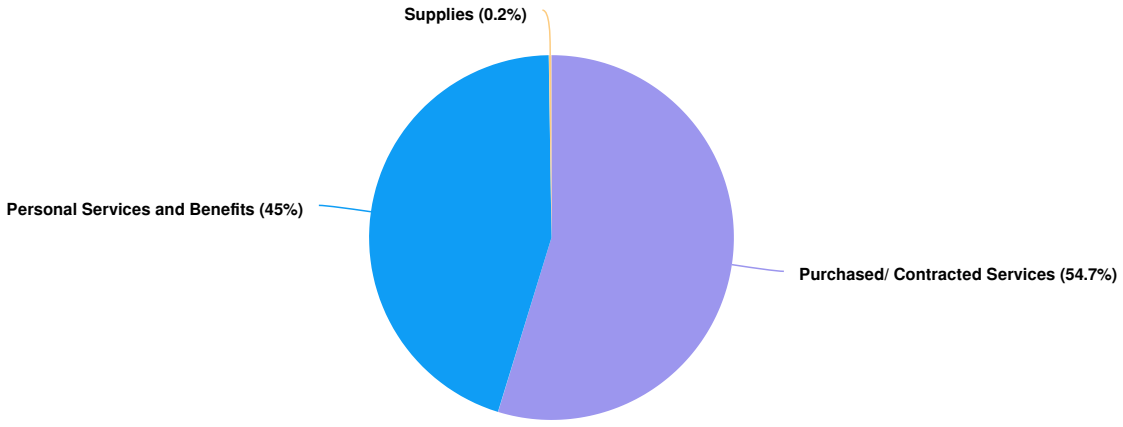

### Budgeted and Historical Expenditures by Function



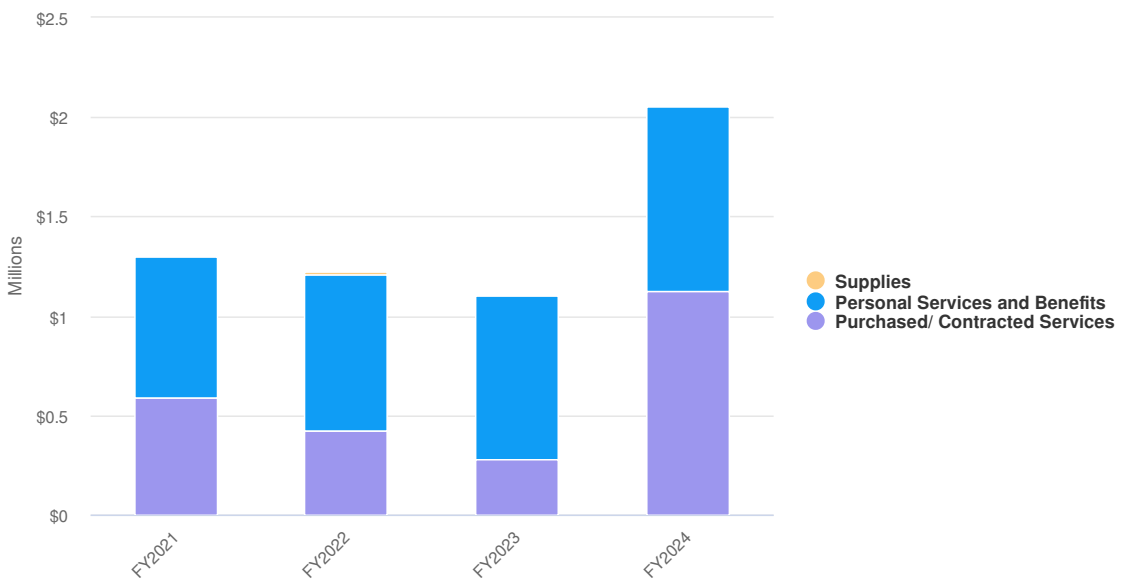
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| City Manager | | | | | | |
| City Managers Office | | | | | | |
| Personal Services and Benefits | $310,182 | $328,756 | $346,513 | $382,206 | $35,693 | 10.3% |
| Purchased/ Contracted Services | $539,177 | $357,915 | $193,923 | $444,263 | $250,340 | 129.1% |
| Supplies | $2,790 | $11,058 | $4,250 | $4,340 | $90 | 2.1% |
| **Total City Managers Office:** | **$852,149** | **$697,730** | **$544,686** | **$830,809** | **$286,123** | **52.5%** |
| | | | | | | |
| Finance | | | | | | |
| Personal Services and Benefits | $400,737 | $457,528 | $471,795 | $543,690 | $71,895 | 15.2% |
| Purchased/ Contracted Services | $52,386 | $67,425 | $88,146 | $681,248 | $593,102 | 672.9% |
| Supplies | $0 | $0 | $250 | $250 | $0 | 0% |
| **Total Finance:** | **$453,123** | **$524,953** | **$560,191** | **$1,225,188** | **$664,997** | **118.7%** |
| **Total City Manager:** | **$1,305,272** | **$1,222,683** | **$1,104,878** | **$2,055,998** | **$951,120** | **86.1%** |
| **Total Expenditures:** | **$1,305,272** | **$1,222,683** | **$1,104,878** | **$2,055,998** | **$951,120** | **86.1%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Personal Services and Benefits | | | | | | |
| Salaries & Wages | | | | | | |
| City Manager | $530,293 | $582,037 | $615,123 | $696,562 | $81,439 | 13.2% |
| **Total Salaries & Wages:** | **$530,293** | **$582,037** | **$615,123** | **$696,562** | **$81,439** | **13.2%** |
| | | | | | | |
| Employee Benefits | | | | | | |
| City Manager | $180,626 | $204,248 | $203,185 | $229,334 | $26,149 | 12.9% |
| **Total Employee Benefits:** | **$180,626** | **$204,248** | **$203,185** | **$229,334** | **$26,149** | **12.9%** |
| **Total Personal Services and Benefits:** | **$710,919** | **$786,285** | **$818,309** | **$925,897** | **$107,588** | **13.1%** |
| | | | | | | |
| Purchased/ Contracted Services | | | | | | |
| Purchased Professional & Technical Services | | | | | | |
| City Manager | $69,258 | $99,247 | $78,853 | $115,352 | $36,499 | 46.3% |
| **Total Purchased Professional & Technical Services:** | **$69,258** | **$99,247** | **$78,853** | **$115,352** | **$36,499** | **46.3%** |
| | | | | | | |
| Purchased Property Services | | | | | | |
| City Manager | $506,273 | $302,393 | $156,580 | $375,000 | $218,420 | 139.5% |
| **Total Purchased Property Services:** | **$506,273** | **$302,393** | **$156,580** | **$375,000** | **$218,420** | **139.5%** |
| | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Other Purchased Services | | | | | | |
| City Manager | $16,033 | $23,700 | $46,636 | $635,159 | $588,523 | 1,261.9% |
| **Total Other Purchased Services:** | **$16,033** | **$23,700** | **$46,636** | **$635,159** | **$588,523** | **1,261.9%** |
| **Total Purchased/ Contracted Services:** | **$591,563** | **$425,340** | **$282,069** | **$1,125,511** | **$843,442** | **299%** |
| | | | | | | |
| Supplies | | | | | | |
| Supplies | | | | | | |
| City Manager | $2,790 | $11,058 | $4,500 | $4,590 | $90 | 2% |
| **Total Supplies:** | **$2,790** | **$11,058** | **$4,500** | **$4,590** | **$90** | **2%** |
| **Total Supplies:** | **$2,790** | **$11,058** | **$4,500** | **$4,590** | **$90** | **2%** |
| **Total Expense Objects:** | **$1,305,272** | **$1,222,683** | **$1,104,878** | **$2,055,998** | **$951,120** | **86.1%** |

# City Manager



**James Riker**
City Manager

The City Manager is tasked to independently organize and manage the daily operations of Duluth's City government in accordance with local ordinances, laws and policies prescribed by the elected officials. Responsibilities and authorities include orchestrating the full spectrum of activities of the City and making on-scene decisions to keep day-to-day operations running smoothly.

## Organization Chart



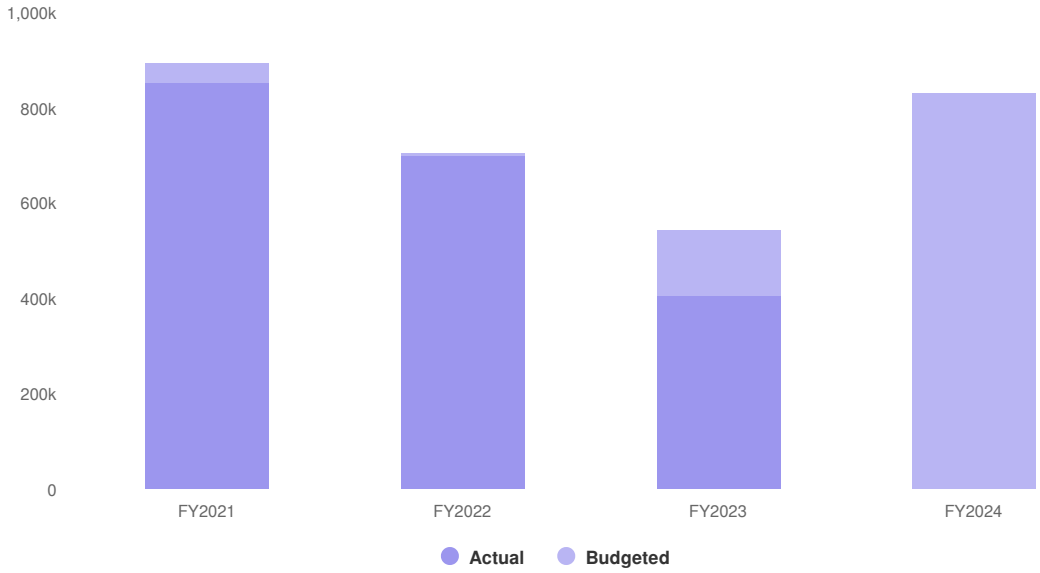
**James Riker**
City Manager
Finance Team

**Kim Jackson**
Assistant to Mayor & City Manager

## Expenditures Summary

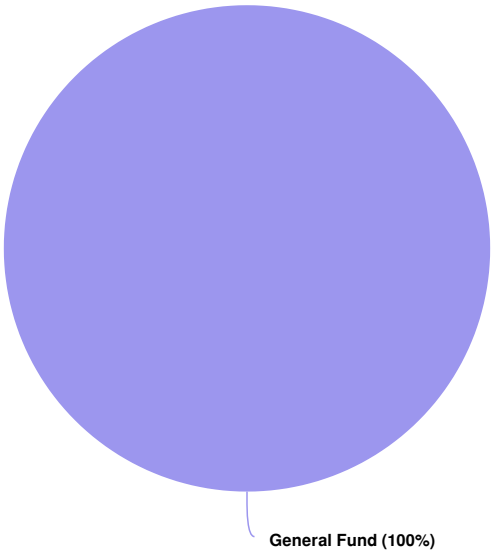
**$830,809** **$286,123**
(52.53% vs. prior year)

### City Manager Proposed and Historical Budget vs. Actual

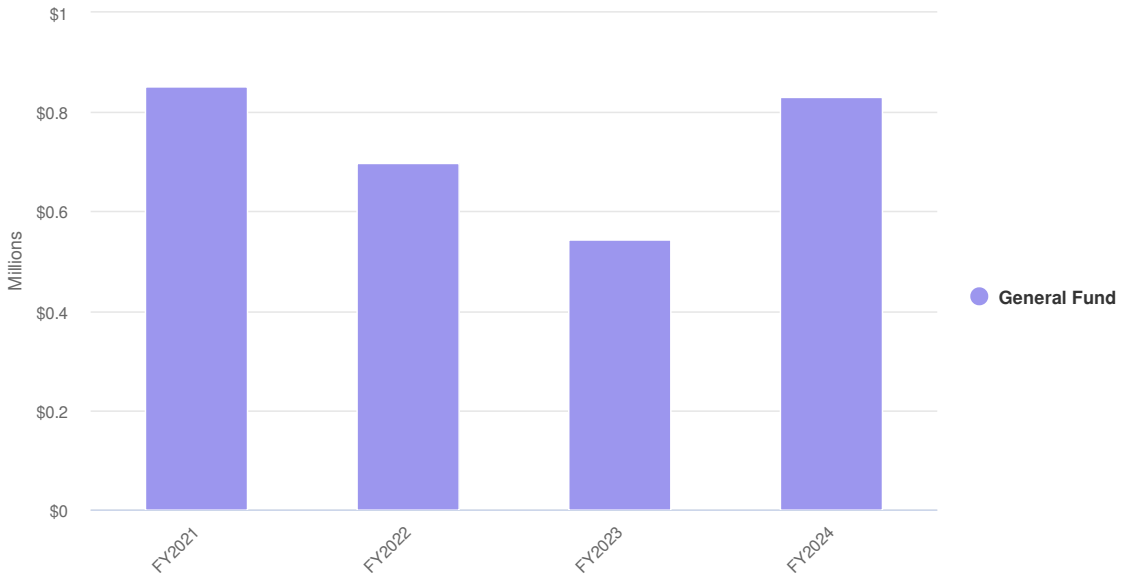



## Expenditures by Fund

### 2024 Expenditures by Fund



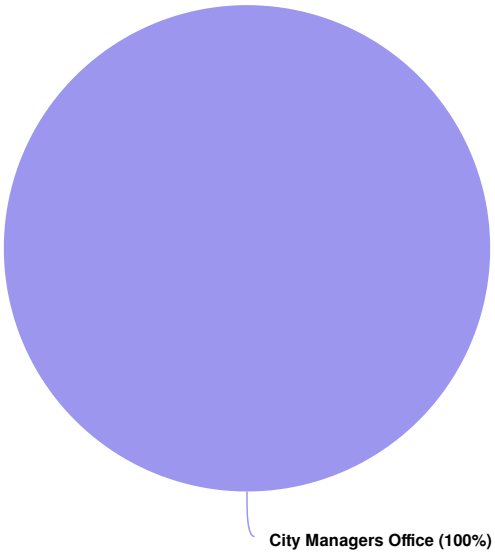
## Budgeted and Historical 2024 Expenditures by Fund



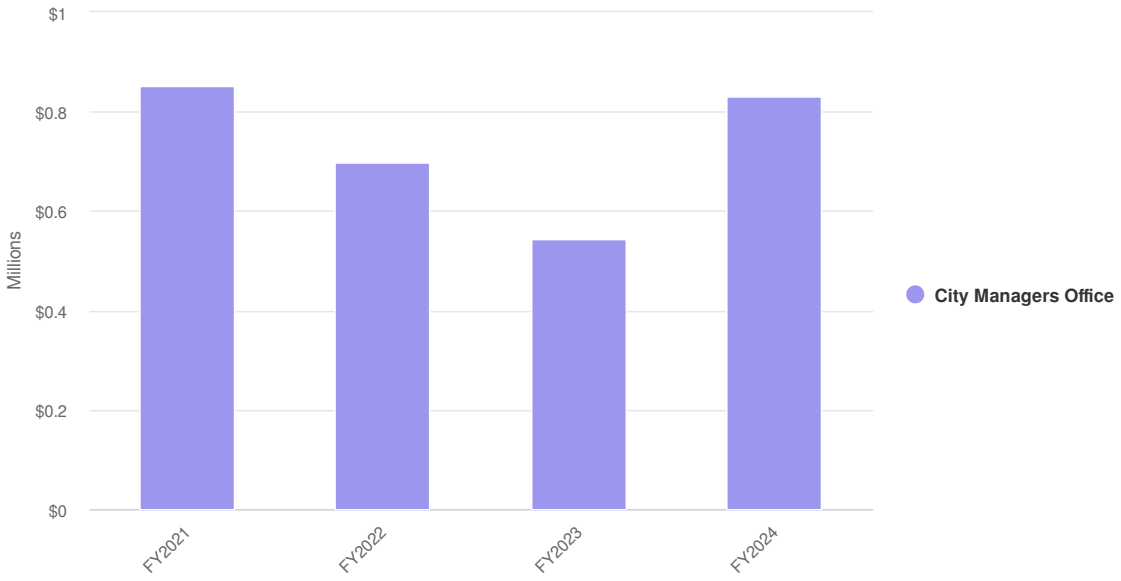

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $310,182 | $328,756 | $346,513 | $382,206 | $35,693 | 10.3% |
| Purchased/ Contracted Services | $539,177 | $357,915 | $193,923 | $444,263 | $250,340 | 129.1% |
| Supplies | $2,790 | $11,058 | $4,250 | $4,340 | $90 | 2.1% |
| **Total General Fund:** | **$852,149** | **$697,730** | **$544,686** | **$830,809** | **$286,123** | **52.5%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

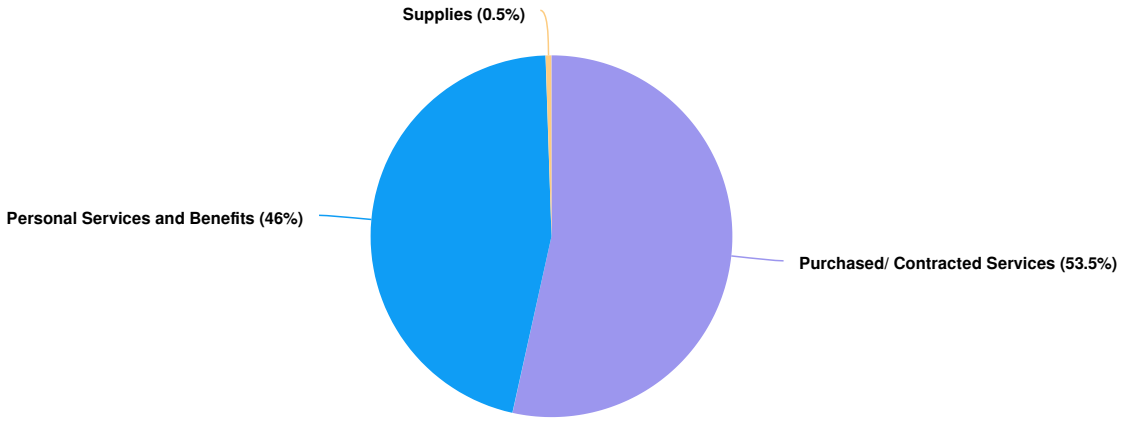



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| City Manager | | | | | | |

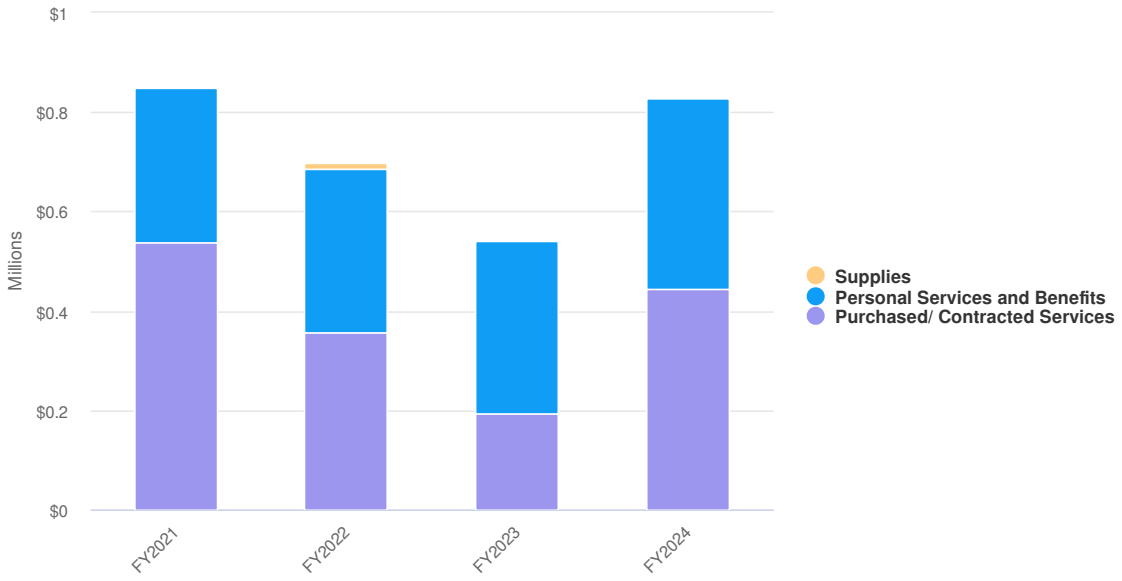
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| City Managers Office | | | | | | |
| Personal Services and Benefits | $310,182 | $328,756 | $346,513 | $382,206 | $35,693 | 10.3% |
| Purchased/ Contracted Services | $539,177 | $357,915 | $193,923 | $444,263 | $250,340 | 129.1% |
| Supplies | $2,790 | $11,058 | $4,250 | $4,340 | $90 | 2.1% |
| **Total City Managers Office:** | **$852,149** | **$697,730** | **$544,686** | **$830,809** | **$286,123** | **52.5%** |
| **Total City Manager:** | **$852,149** | **$697,730** | **$544,686** | **$830,809** | **$286,123** | **52.5%** |
| **Total Expenditures:** | **$852,149** | **$697,730** | **$544,686** | **$830,809** | **$286,123** | **52.5%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| **City Manager** | | | | | | |
| Salaries & Wages | 100.1020.1320-511000 | $227,925 | $241,974 | $257,312 | $286,643 | 11.4% |
| Overtime | 100.1020.1320-511300 | $302 | $473 | $1,884 | $1,961 | 4.1% |
| **Total City Manager:** | | **$228,227** | **$242,446** | **$259,196** | **$288,605** | **11.3%** |
| **Total Salaries & Wages:** | | **$228,227** | **$242,446** | **$259,196** | **$288,605** | **11.3%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **City Manager** | | | | | | |
| Group Insurance | 100.1020.1320-512100 | $32,891 | $36,033 | $36,436 | $37,717 | 3.5% |
| FICA Tax | 100.1020.1320-512200 | $15,188 | $15,991 | $16,104 | $17,670 | 9.7% |
| Retirement Contrib/Pension | 100.1020.1320-512400 | $20,877 | $21,286 | $21,778 | $25,214 | 15.8% |
| Vehicle Allowance | 100.1020.1320-512900 | $13,000 | $13,000 | $13,000 | $13,000 | 0% |
| **Total City Manager:** | | **$81,956** | **$86,310** | **$87,318** | **$93,601** | **7.2%** |
| **Total Employee Benefits:** | | **$81,956** | **$86,310** | **$87,318** | **$93,601** | **7.2%** |
| **Total Personal Services and Benefits:** | | **$310,182** | **$328,756** | **$346,513** | **$382,206** | **10.3%** |
| | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| **City Manager** | | | | | | |
| Meeting Facilitator | 100.1020.1320-521100 | $4,465 | $7,875 | $2,853 | $9,852 | 245.3% |
| Professional Services | 100.1020.1320-521200 | $24,793 | $41,372 | $25,000 | $50,000 | 100% |
| **Total City Manager:** | | **$29,258** | **$49,247** | **$27,853** | **$59,852** | **114.9%** |
| **Total Purchased Professional & Technical Services:** | | **$29,258** | **$49,247** | **$27,853** | **$59,852** | **114.9%** |
| | | | | | | |
| **Purchased Property Services** | | | | | | |
| **City Manager** | | | | | | |
| General Emergency Repairs | 100.1020.1320-522203 | $506,273 | $302,393 | $156,580 | $375,000 | 139.5% |
| **Total City Manager:** | | **$506,273** | **$302,393** | **$156,580** | **$375,000** | **139.5%** |
| **Total Purchased Property Services:** | | **$506,273** | **$302,393** | **$156,580** | **$375,000** | **139.5%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| **City Manager** | | | | | | |
| Dues & Professional Fees | 100.1020.1320-523600 | $2,997 | $2,997 | $4,290 | $4,241 | -1.1% |
| Certification/ Educ/Training | 100.1020.1320-523700 | $650 | $3,213 | $4,200 | $4,170 | -0.7% |
| Council/Staff Meeting Expense | 100.1020.1320-523750 | $0 | $65 | $1,000 | $1,000 | 0% |
| **Total City Manager:** | | **$3,647** | **$6,275** | **$9,490** | **$9,411** | **-0.8%** |
| **Total Other Purchased Services:** | | **$3,647** | **$6,275** | **$9,490** | **$9,411** | **-0.8%** |
| **Total Purchased/ Contracted Services:** | | **$539,177** | **$357,915** | **$193,923** | **$444,263** | **129.1%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| **City Manager** | | | | | | |
| Office Supplies | 100.1020.1320-531100 | $2,347 | $649 | $1,410 | $2,000 | 41.8% |
| Subscriptions & Periodicals | 100.1020.1320-531400 | $0 | $117 | $90 | $90 | 0% |
| Office Equipment | 100.1020.1320-531601 | $110 | $45 | $750 | $250 | -66.7% |
| Emp/Council & Comm. Relations | 100.1020.1320-531703 | $333 | $10,246 | $2,000 | $2,000 | 0% |
| **Total City Manager:** | | **$2,790** | **$11,058** | **$4,250** | **$4,340** | **2.1%** |
| **Total Supplies:** | | **$2,790** | **$11,058** | **$4,250** | **$4,340** | **2.1%** |
| **Total Supplies:** | | **$2,790** | **$11,058** | **$4,250** | **$4,340** | **2.1%** |
| **Total Expense Objects:** | | **$852,149** | **$697,730** | **$544,686** | **$830,809** | **52.5%** |

# City Manager Department Performance Measures

| PREFORMANCE MEASURES | Actual FY 2021 | Actual FY 2022 | Adopted FY 2023 | Target FY 2024 |
|---|---|---|---|---|
| Permanent employee retention rate | 89% | 82% | 100% | 93% |
| Number of Council / Worksession Meetings | 25 | 25 | 24 | 26 |
| Percent of total department operating budget expended | 92% | 92% | 90% | 92% |

# Finance



**Ken Sakmar**
Finance/Assistant City Manager

### Mission

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

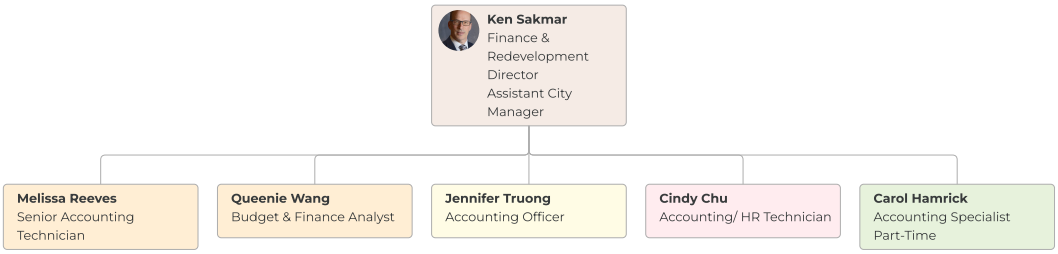
### Department Description

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


# Finance



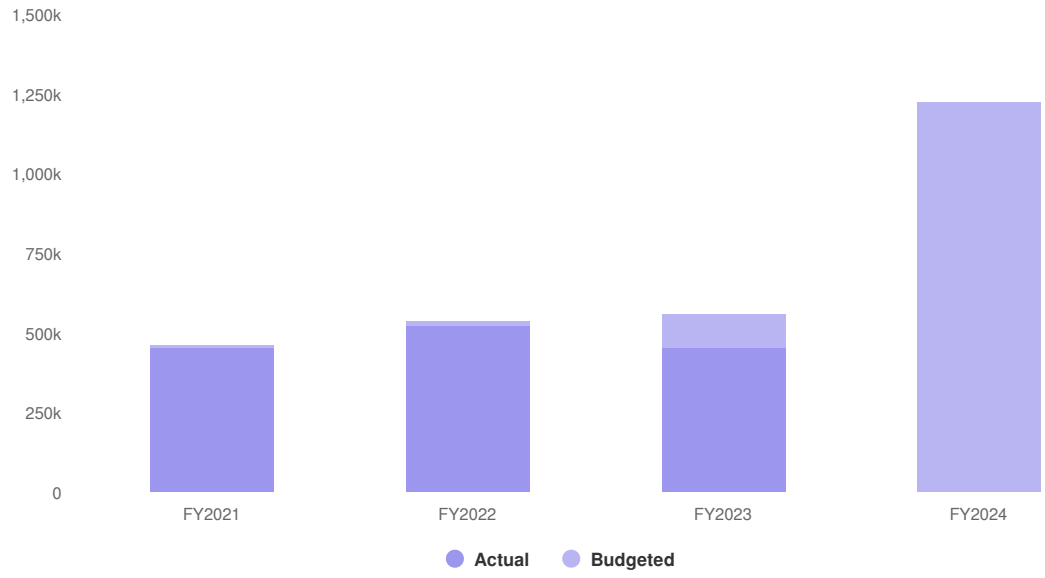

# Organization Chart




# Expenditures Summary

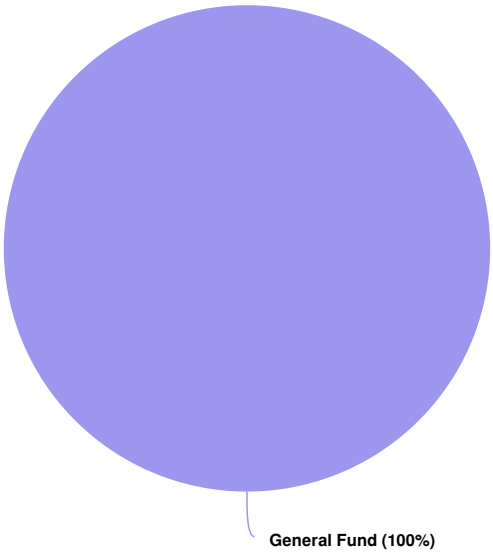
**$1,225,188** **$664,997**
(118.71% vs. prior year)

## Finance Proposed and Historical Budget vs. Actual

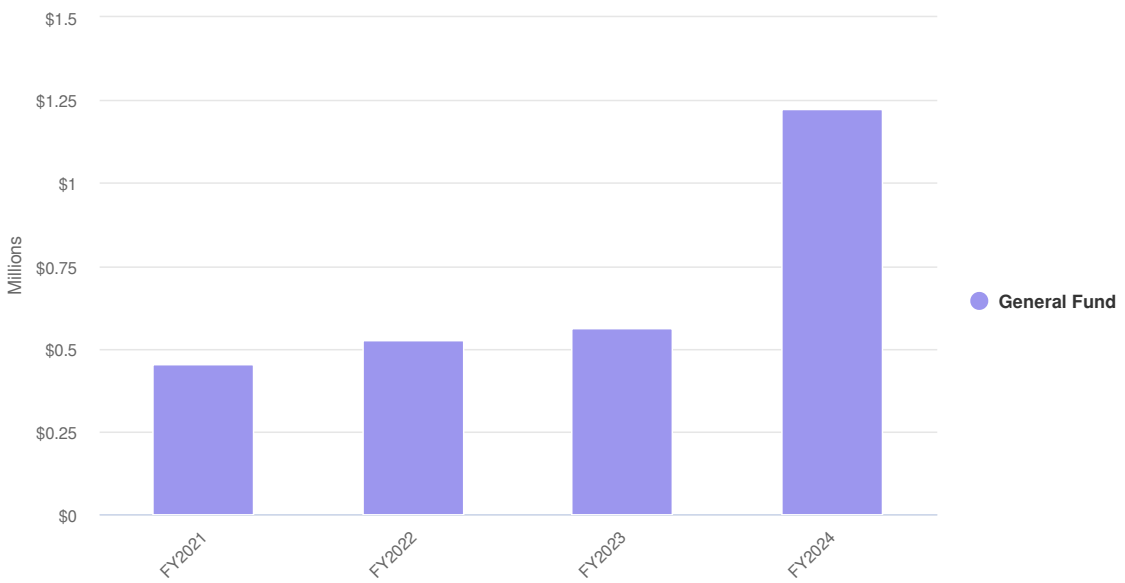


# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund

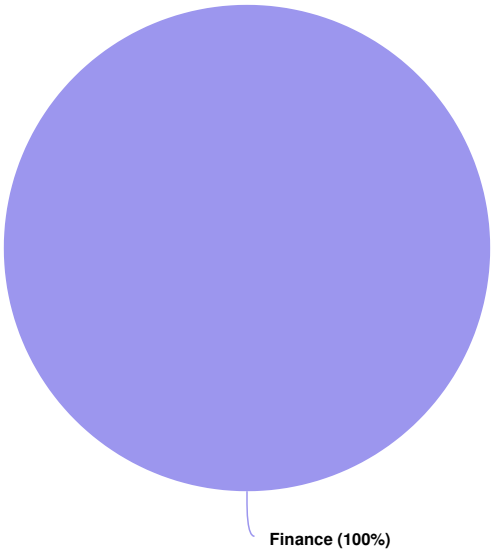



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $400,737 | $457,528 | $471,795 | $543,690 | $71,895 | 15.2% |
| Purchased/ Contracted Services | $52,386 | $67,425 | $88,146 | $681,248 | $593,102 | 672.9% |

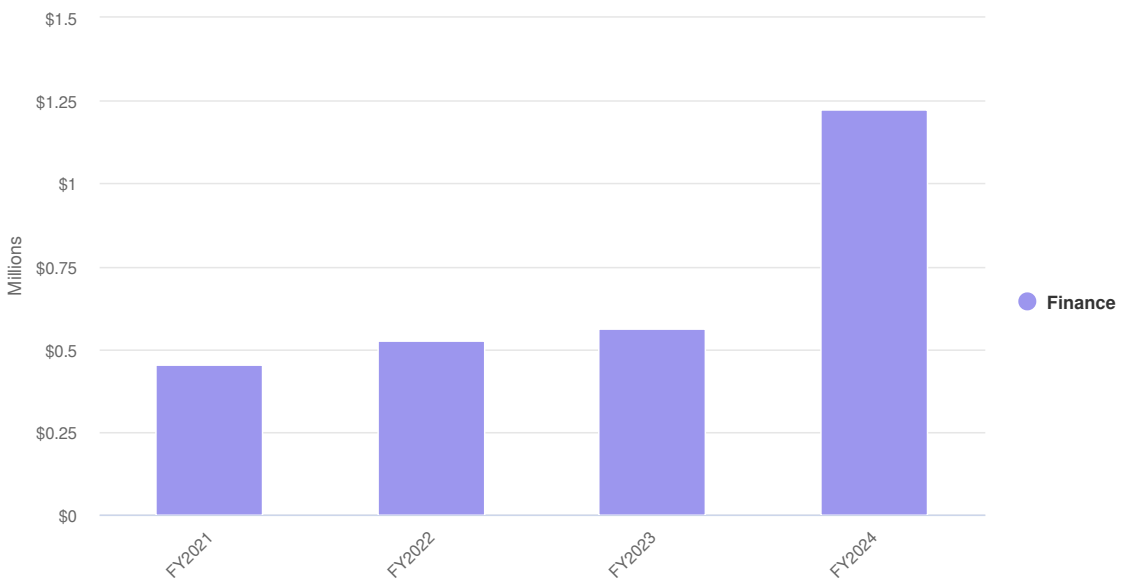
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Supplies | $0 | $0 | $250 | $250 | $0 | 0% |
| **Total General Fund:** | **$453,123** | **$524,953** | **$560,191** | **$1,225,188** | **$664,997** | **118.7%** |

## Expenditures by Function

### Budgeted Expenditures by Function



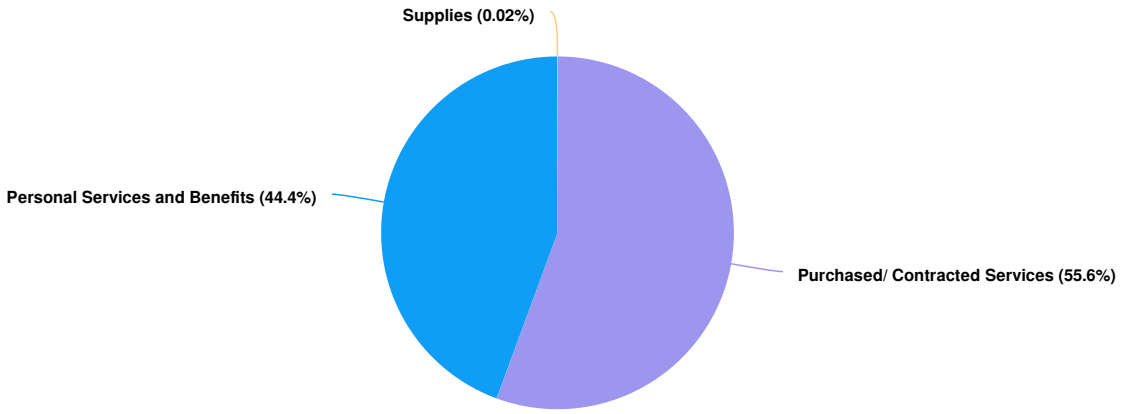
## Budgeted and Historical Expenditures by Function



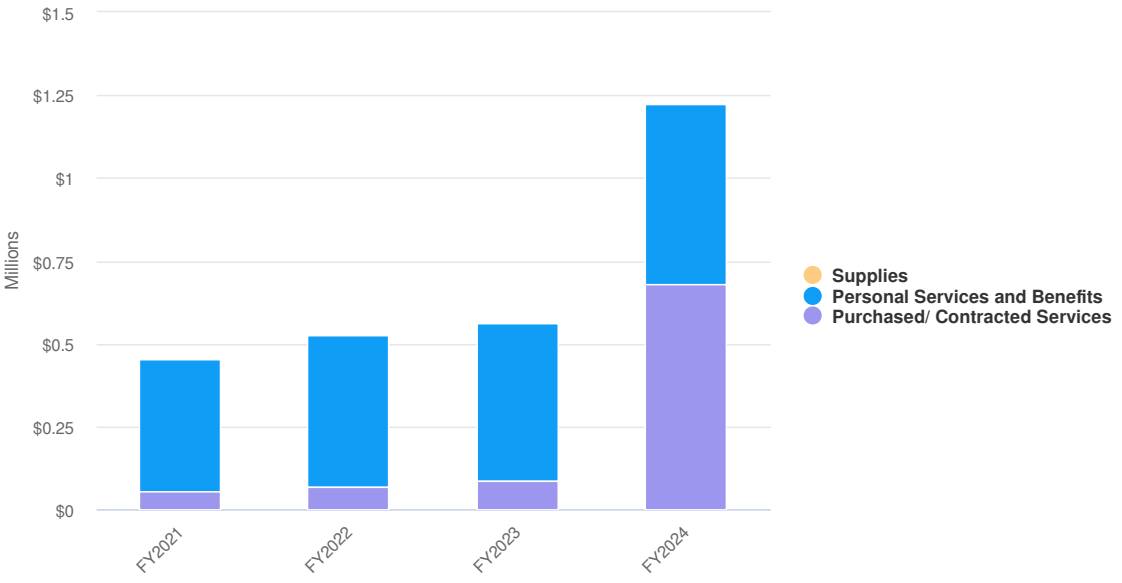

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| City Manager | | | | | | |
| Finance | | | | | | |
| Personal Services and Benefits | $400,737 | $457,528 | $471,795 | $543,690 | $71,895 | 15.2% |
| Purchased/ Contracted Services | $52,386 | $67,425 | $88,146 | $681,248 | $593,102 | 672.9% |
| Supplies | $0 | $0 | $250 | $250 | $0 | 0% |
| **Total Finance:** | **$453,123** | **$524,953** | **$560,191** | **$1,225,188** | **$664,997** | **118.7%** |
| **Total City Manager:** | **$453,123** | **$524,953** | **$560,191** | **$1,225,188** | **$664,997** | **118.7%** |
| **Total Expenditures:** | **$453,123** | **$524,953** | **$560,191** | **$1,225,188** | **$664,997** | **118.7%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Personal Services and Benefits | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Salaries & Wages** | | | | | | |
| **City Manager** | | | | | | |
| Salaries & Wages | 100.1020.1510-511000 | $283,171 | $318,174 | $309,120 | $358,038 | 15.8% |
| Part Time Salaries & Wages | 100.1020.1510-511101 | $18,740 | $21,206 | $45,679 | $48,768 | 6.8% |
| Overtime | 100.1020.1510-511300 | $155 | $211 | $1,129 | $1,152 | 2.1% |
| **Total City Manager:** | | **$302,066** | **$339,591** | **$355,927** | **$407,958** | **14.6%** |
| **Total Salaries & Wages:** | | **$302,066** | **$339,591** | **$355,927** | **$407,958** | **14.6%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **City Manager** | | | | | | |
| Group Insurance | 100.1020.1510-512100 | $48,750 | $60,458 | $56,644 | $68,605 | 21.1% |
| FICA Tax | 100.1020.1510-512200 | $22,910 | $25,965 | $26,999 | $31,209 | 15.6% |
| Retirement Contrib/Pension | 100.1020.1510-512400 | $27,011 | $31,516 | $32,225 | $35,919 | 11.5% |
| **Total City Manager:** | | **$98,670** | **$117,938** | **$115,868** | **$135,733** | **17.1%** |
| **Total Employee Benefits:** | | **$98,670** | **$117,938** | **$115,868** | **$135,733** | **17.1%** |
| **Total Personal Services and Benefits:** | | **$400,737** | **$457,528** | **$471,795** | **$543,690** | **15.2%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| **City Manager** | | | | | | |
| Professional Services | 100.1020.1510-521200 | $40,000 | $50,000 | $51,000 | $55,500 | 8.8% |
| **Total City Manager:** | | **$40,000** | **$50,000** | **$51,000** | **$55,500** | **8.8%** |
| **Total Purchased Professional & Technical Services:** | | **$40,000** | **$50,000** | **$51,000** | **$55,500** | **8.8%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| **City Manager** | | | | | | |
| Support Agreements | 100.1020.1510-523202 | $0 | $0 | $14,440 | $0 | -100% |
| Cell Phones | 100.1020.1510-523203 | $540 | $540 | $540 | $540 | 0% |
| Travel/Parking | 100.1020.1510-523500 | $0 | $0 | $2,700 | $4,360 | 61.5% |
| Dues & Professional Fees | 100.1020.1510-523600 | $776 | $1,020 | $1,141 | $1,171 | 2.6% |
| Bank/Credit Card Fees | 100.1020.1510-523602 | $8,740 | $12,050 | $14,765 | $15,065 | 2% |
| Certification/ Educ/Training | 100.1020.1510-523700 | $2,330 | $3,815 | $3,560 | $4,612 | 29.6% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Software Licenses | 100.1020.1510-523801 | $0 | $0 | $0 | $600,000 | N/A |
| **Total City Manager:** | | **$12,386** | **$17,425** | **$37,146** | **$625,748** | **1,584.6%** |
| **Total Other Purchased Services:** | | **$12,386** | **$17,425** | **$37,146** | **$625,748** | **1,584.6%** |
| **Total Purchased/ Contracted Services:** | | **$52,386** | **$67,425** | **$88,146** | **$681,248** | **672.9%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| **City Manager** | | | | | | |
| Subscriptions & Periodicals | 100.1020.1510-531400 | $0 | $0 | $250 | $250 | 0% |
| **Total City Manager:** | | **$0** | **$0** | **$250** | **$250** | **0%** |
| **Total Supplies:** | | **$0** | **$0** | **$250** | **$250** | **0%** |
| **Total Supplies:** | | **$0** | **$0** | **$250** | **$250** | **0%** |
| **Total Expense Objects:** | | **$453,123** | **$524,953** | **$560,191** | **$1,225,188** | **118.7%** |

## Finance Department Performance Measures

| PREFORMANCE MEASURES | Actual FY 2021 | Actual FY 2022 | Adopted FY 2023 | Target FY 2024 |
|---|---|---|---|---|
| Consecutive Distinguished Budget Award from GFOA | 11 | 12 | 13 | 14 |
| A "clean" audit opinion received by external auditors | Yes | Yes | Yes | Yes |
| Actual General Fund revenues as a % of forecast revenues | 131.2% | 108.7% | 106.0% | 105.0% |
| Actual General Fund revenues as a % of forecast expenditures | 95.1% | 94.1% | 96.0% | 96.0% |
| Accounts payable checks issued | 7,271 | 7,761 | 7,726 | 7,815 |
| # of accounts payable payments processed per FTE | 4,847 | 5,174 | 5,151 | 5,210 |

# City Clerk/Business Office



**Teresa Lynn**
City Clerk

## Mission

The City Clerk Department is responsible for overseeing the operations of the Business Office, Human Resources, Information Technology, and Building Custodial Services. However, the main function is to ensure that meetings and actions of the governing body comply with Federal, State, and City law and regulations. The 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 tax 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 meetings, 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 confirmed to Federal and State laws. The department regularly.

## 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 using technology |

## Department Goals

| | |
|---|---|
| FY 2024 | Work with an outside consultant to complete the comprehensive citywide staff salary survey and position classification study, work with the City Manager to develop a strategy to implement the results in the FY 2025 budget. |
| FY 2024 | Implement changes in Georgia election law regarding new voting regulations and procedures, work with Gwinnett County to ensure voting equipment is available for the upcoming election in November, ensure the election is conducted in a fair, open, and impartial manner. |
| FY 2024 | Work with Administrative Records Management Supervisor to improve the organization of the City's records retention software (Laserfiche) and train staff members how to effectively use the software to search and retrieve necessary documents. |
| FY 2024 | Improve computer/internet security by working with the IT department and staff to implement two-factor authentication which will require staff to prove their identity in two different ways before accessing the city's network. |

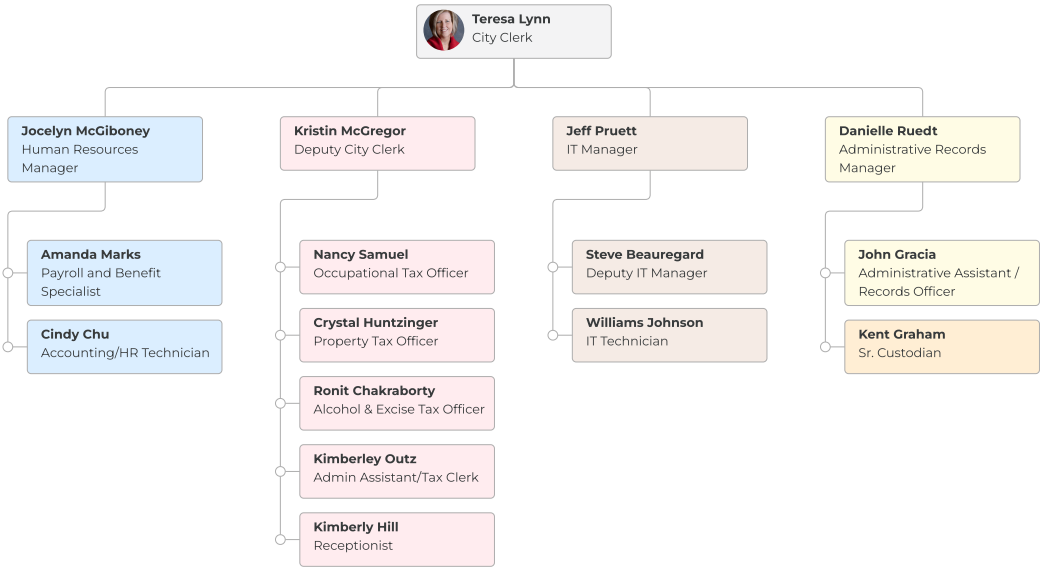
the upgrade of the sound and recording system in the council chambers to improve quality.

# City Clerk/Business Office



## Organizational Chart

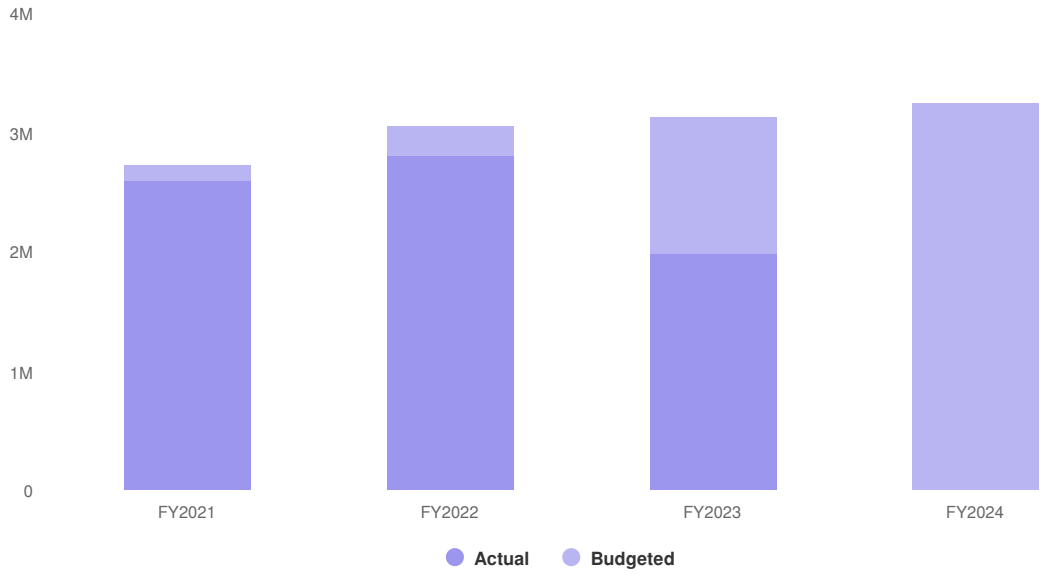
The City Clerk's office is responsible for multiple functions that are conveniently located in the Business Office of City Hall to provide the citizens of Duluth and others an effective, efficient experience while interacting with the staff and elected officials of the local government.



## Expenditures Summary

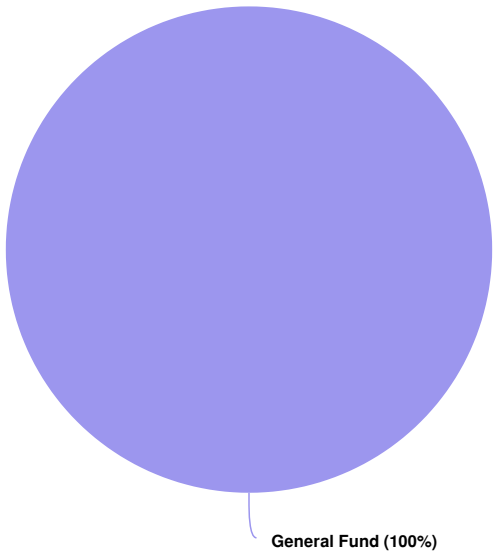
**$3,241,602** $110,512
(3.53% vs. prior year)

### City Clerk/Business Office Proposed and Historical Budget vs. Actual

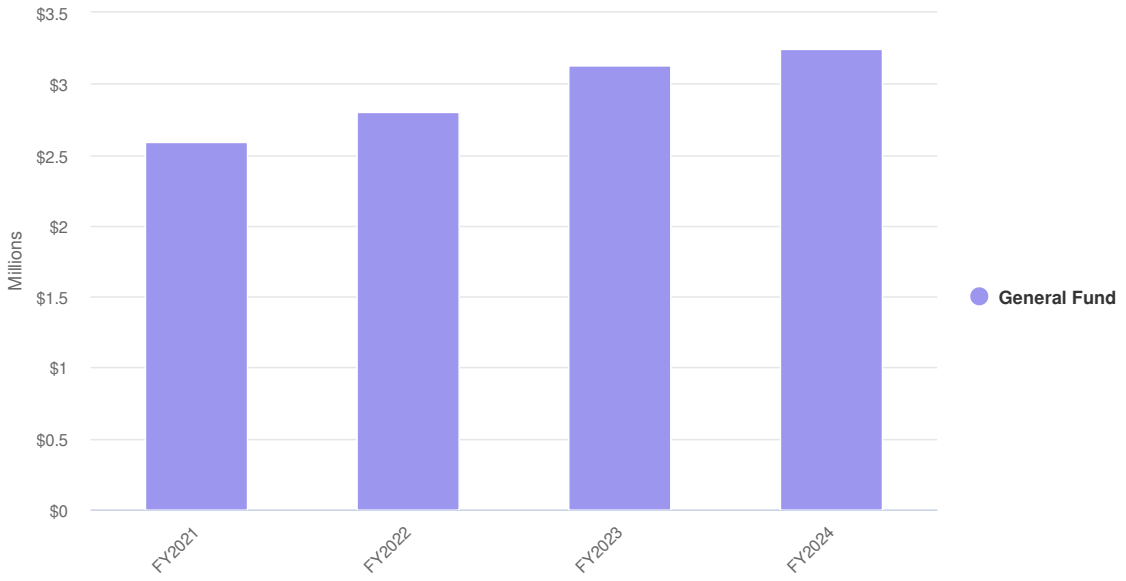



## Expenditures by Fund

### 2024 Expenditures by Fund



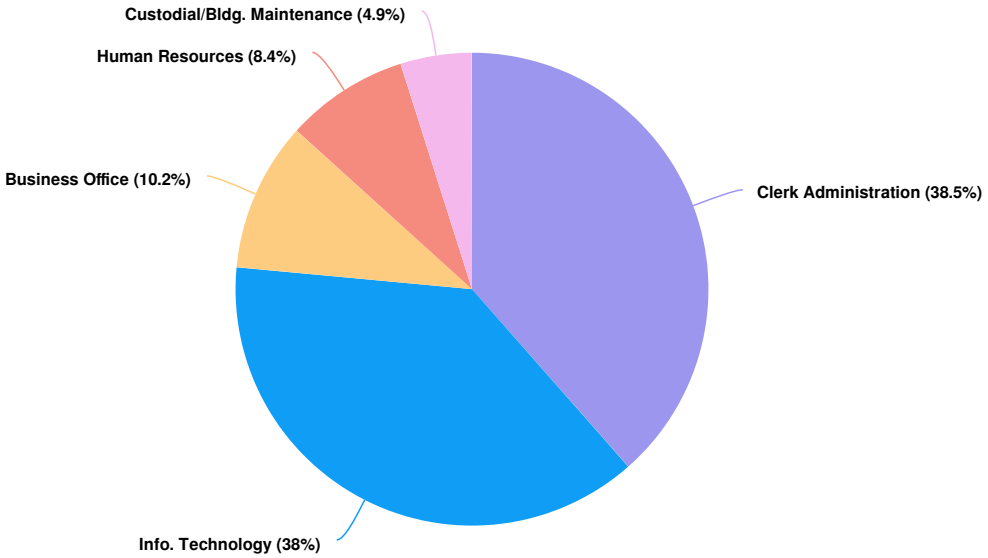
## Budgeted and Historical 2024 Expenditures by Fund



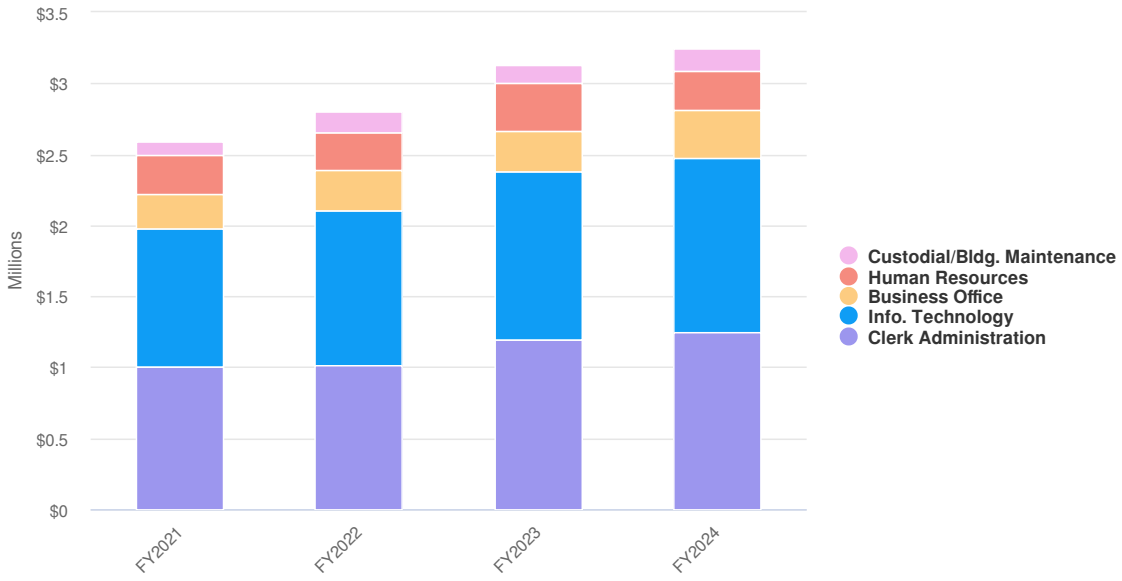

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $1,304,641 | $1,358,898 | $1,442,440 | $1,464,475 | $22,035 | 1.5% |
| Purchased/ Contracted Services | $1,130,699 | $1,248,818 | $1,384,100 | $1,522,172 | $138,072 | 10% |
| Supplies | $137,703 | $184,194 | $202,189 | $228,925 | $26,736 | 13.2% |
| Capital Outlays | $0 | $0 | $76,641 | $10 | -$76,631 | -100% |
| Interfund/ Interdepartmental Charges | $17,958 | $3,952 | $20,000 | $20,000 | $0 | 0% |
| Other Costs | $4,097 | $3,611 | $5,720 | $6,020 | $300 | 5.2% |
| **Total General Fund:** | **$2,595,099** | **$2,799,472** | **$3,131,090** | **$3,241,602** | **$110,512** | **3.5%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function



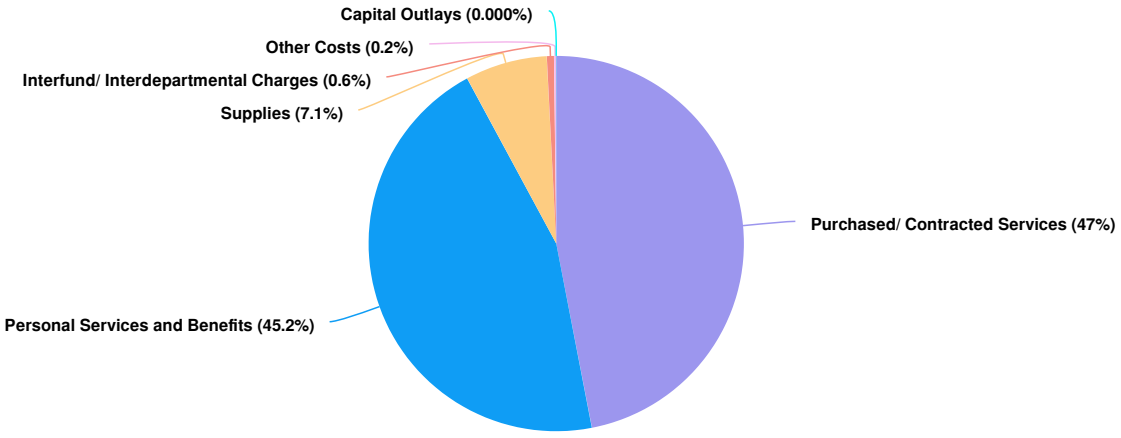

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| City Clerk/Business Office | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Clerk Administration | | | | | | |
| Personal Services and Benefits | $454,167 | $438,280 | $496,718 | $488,140 | -$8,578 | -1.7% |
| Purchased/ Contracted Services | $520,496 | $537,491 | $578,962 | $701,370 | $122,408 | 21.1% |
| Supplies | $25,041 | $41,514 | $33,494 | $54,468 | $20,974 | 62.6% |
| Capital Outlays | $0 | $0 | $76,641 | $10 | -$76,631 | -100% |
| Other Costs | $2,888 | $2,570 | $3,860 | $4,400 | $540 | 14% |
| **Total Clerk Administration:** | **$1,002,593** | **$1,019,855** | **$1,189,675** | **$1,248,388** | **$58,713** | **4.9%** |
| | | | | | | |
| Business Office | | | | | | |
| Personal Services and Benefits | $235,425 | $267,143 | $266,827 | $316,681 | $49,853 | 18.7% |
| Purchased/ Contracted Services | $144 | $854 | $2,876 | $3,154 | $278 | 9.7% |
| Supplies | $5,456 | $10,158 | $12,040 | $9,705 | -$2,335 | -19.4% |
| Other Costs | $1,209 | $1,042 | $1,860 | $1,620 | -$240 | -12.9% |
| **Total Business Office:** | **$242,234** | **$279,197** | **$283,603** | **$331,160** | **$47,556** | **16.8%** |
| | | | | | | |
| Info. Technology | | | | | | |
| Personal Services and Benefits | $313,075 | $330,471 | $347,410 | $364,020 | $16,610 | 4.8% |
| Purchased/ Contracted Services | $564,197 | $632,090 | $701,323 | $721,593 | $20,270 | 2.9% |
| Supplies | $100,560 | $124,978 | $142,998 | $145,249 | $2,251 | 1.6% |
| **Total Info. Technology:** | **$977,832** | **$1,087,539** | **$1,191,731** | **$1,230,862** | **$39,131** | **3.3%** |
| | | | | | | |
| Human Resources | | | | | | |
| Personal Services and Benefits | $232,745 | $247,651 | $250,253 | $211,234 | -$39,019 | -15.6% |
| Purchased/ Contracted Services | $21,883 | $19,464 | $57,662 | $36,468 | -$21,194 | -36.8% |
| Supplies | $1,103 | $1,389 | $4,856 | $5,501 | $645 | 13.3% |
| Interfund/ Interdepartmental Charges | $17,958 | $3,952 | $20,000 | $20,000 | $0 | 0% |
| **Total Human Resources:** | **$273,688** | **$272,456** | **$332,771** | **$273,203** | **-$59,568** | **-17.9%** |
| | | | | | | |
| Custodial/Bldg. Maintenance | | | | | | |
| Personal Services and Benefits | $69,229 | $75,353 | $81,232 | $84,401 | $3,169 | 3.9% |
| Purchased/ Contracted Services | $23,979 | $58,919 | $43,277 | $59,587 | $16,310 | 37.7% |
| Supplies | $5,544 | $6,154 | $8,801 | $14,002 | $5,201 | 59.1% |
| **Total Custodial/Bldg. Maintenance:** | **$98,753** | **$140,426** | **$133,310** | **$157,990** | **$24,680** | **18.5%** |

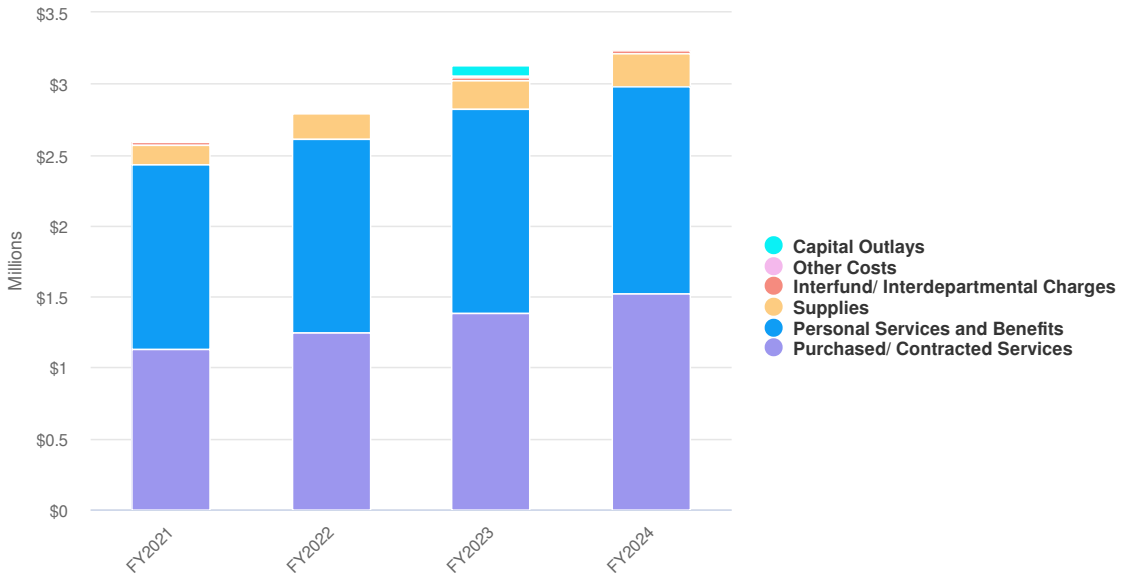
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Total City Clerk/Business Office: | $2,595,099 | $2,799,472 | $3,131,090 | $3,241,602 | $110,512 | 3.5% |
| Total Expenditures: | $2,595,099 | $2,799,472 | $3,131,090 | $3,241,602 | $110,512 | 3.5% |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Personal Services and Benefits | | | | | | |
| Salaries & Wages | $926,708 | $966,819 | $1,027,827 | $1,072,892 | $45,065 | 4.4% |
| Employee Benefits | $377,933 | $392,079 | $414,613 | $391,583 | -$23,030 | -5.6% |
| **Total Personal Services and Benefits:** | **$1,304,641** | **$1,358,898** | **$1,442,440** | **$1,464,475** | **$22,035** | **1.5%** |
| | | | | | | |
| Purchased/ Contracted Services | | | | | | |
| Purchased Professional & Technical Services | $86,652 | $120,138 | $135,455 | $140,946 | $5,491 | 4.1% |
| Purchased Property Services | $115,309 | $116,975 | $136,609 | $151,169 | $14,560 | 10.7% |
| Other Purchased Services | $928,738 | $1,011,705 | $1,112,036 | $1,230,057 | $118,021 | 10.6% |
| **Total Purchased/ Contracted Services:** | **$1,130,699** | **$1,248,818** | **$1,384,100** | **$1,522,172** | **$138,072** | **10%** |
| | | | | | | |
| Supplies | | | | | | |
| Supplies | $137,703 | $184,194 | $202,189 | $228,925 | $26,736 | 13.2% |
| **Total Supplies:** | **$137,703** | **$184,194** | **$202,189** | **$228,925** | **$26,736** | **13.2%** |
| | | | | | | |
| Capital Outlays | | | | | | |
| Machinery & Equipment | $0 | $0 | $76,641 | $10 | -$76,631 | -100% |
| **Total Capital Outlays:** | **$0** | **$0** | **$76,641** | **$10** | **-$76,631** | **-100%** |
| | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Interfund/ Interdepartmental Charges | | | | | | |
| Self Funded Insurance | $17,958 | $3,952 | $20,000 | $20,000 | $0 | 0% |
| **Total Interfund/ Interdepartmental Charges:** | **$17,958** | **$3,952** | **$20,000** | **$20,000** | **$0** | **0%** |
| | | | | | | |
| Other Costs | | | | | | |
| Intergovernmental | $2,691 | $2,675 | $3,860 | $3,620 | -$240 | -6.2% |
| Bad Debts | $1,406 | $936 | $1,860 | $2,400 | $540 | 29% |
| **Total Other Costs:** | **$4,097** | **$3,611** | **$5,720** | **$6,020** | **$300** | **5.2%** |
| **Total Expense Objects:** | **$2,595,099** | **$2,799,472** | **$3,131,090** | **$3,241,602** | **$110,512** | **3.5%** |

# Clerk Administration



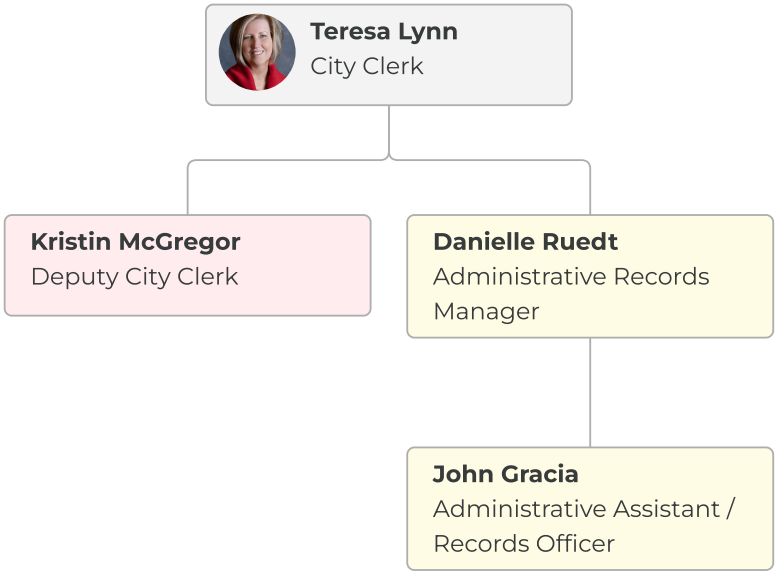
**Teresa Lynn**
City Clerk

The Clerk Administration office's responsibilities are administrative support for the Mayor and CIty Council members, administration and oversight of municipal elections, and records management.

# Clerk Administration



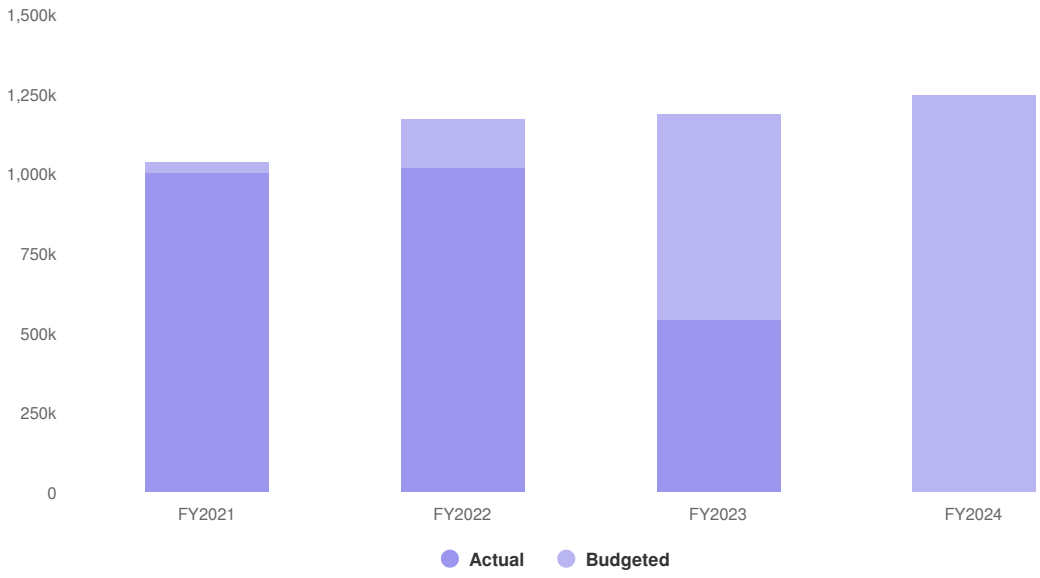
## Organizational Chart




## Expenditures Summary

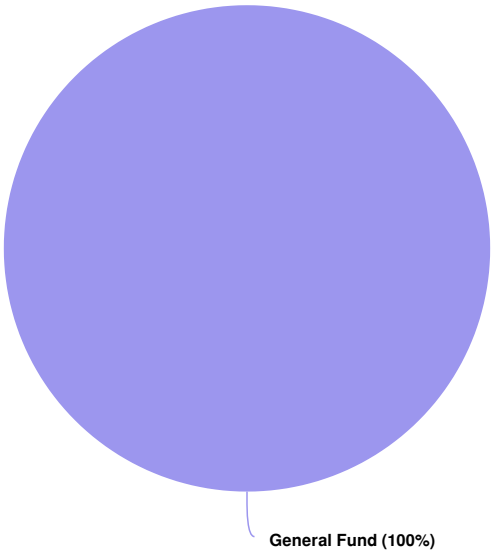
**$1,248,388** $58,713
(4.94% vs. prior year)

### Clerk Administration Proposed and Historical Budget vs. Actual

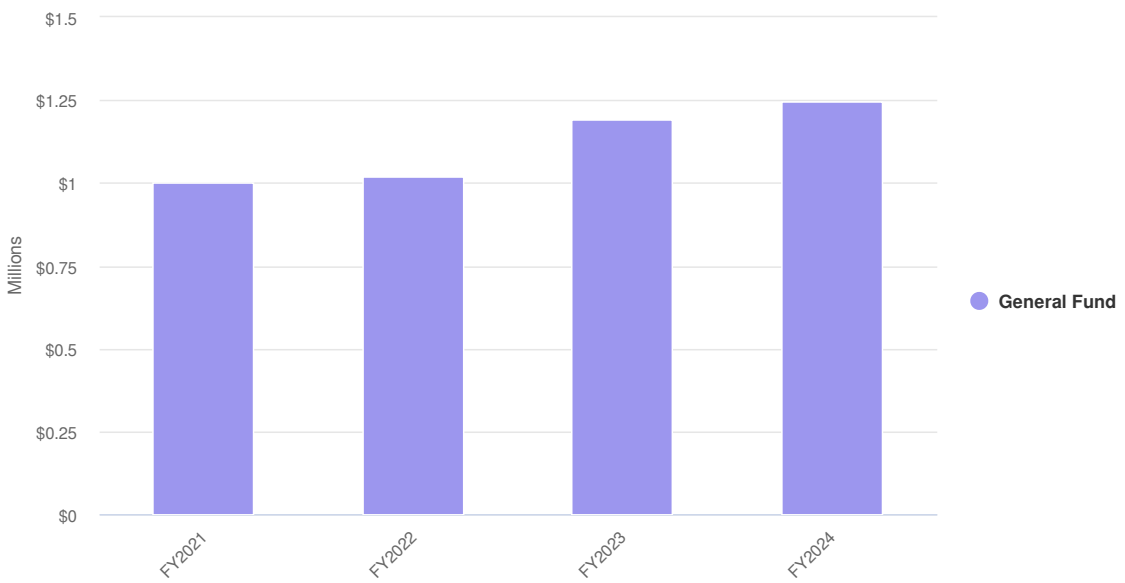


# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund

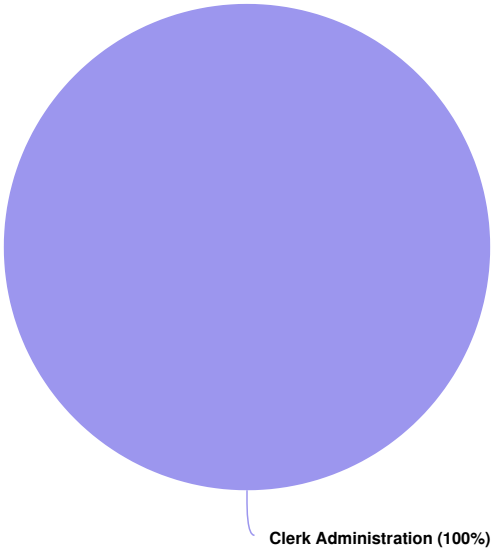



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $454,167 | $438,280 | $496,718 | $488,140 | -$8,578 | -1.7% |
| Purchased/ Contracted Services | $520,496 | $537,491 | $578,962 | $701,370 | $122,408 | 21.1% |

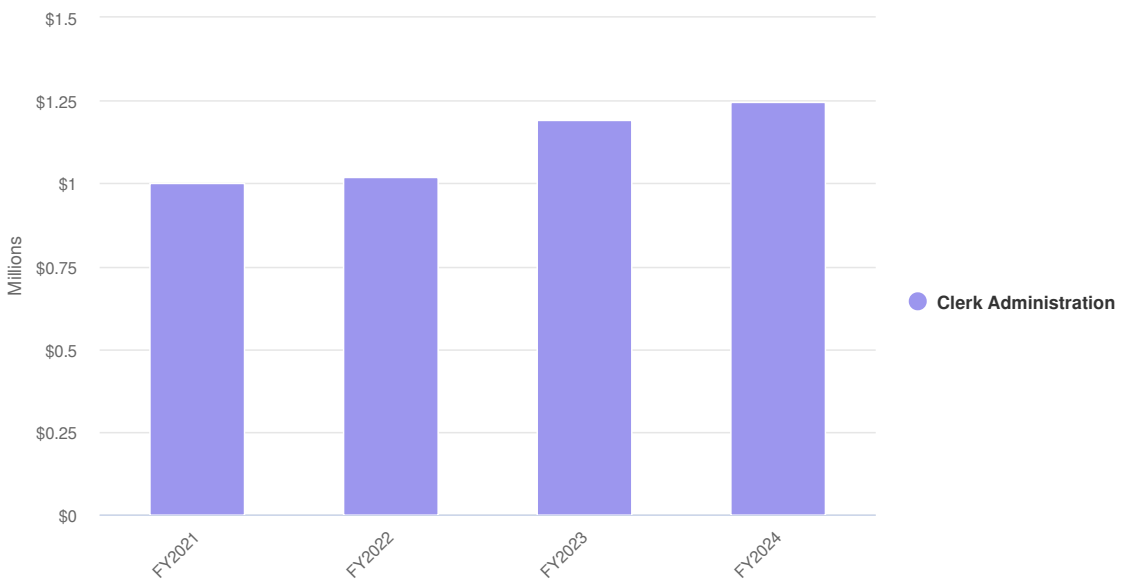
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Supplies | $25,041 | $41,514 | $33,494 | $54,468 | $20,974 | 62.6% |
| Capital Outlays | $0 | $0 | $76,641 | $10 | -$76,631 | -100% |
| Other Costs | $2,888 | $2,570 | $3,860 | $4,400 | $540 | 14% |
| **Total General Fund:** | **$1,002,593** | **$1,019,855** | **$1,189,675** | **$1,248,388** | **$58,713** | **4.9%** |

## Expenditures by Function

### Budgeted Expenditures by Function



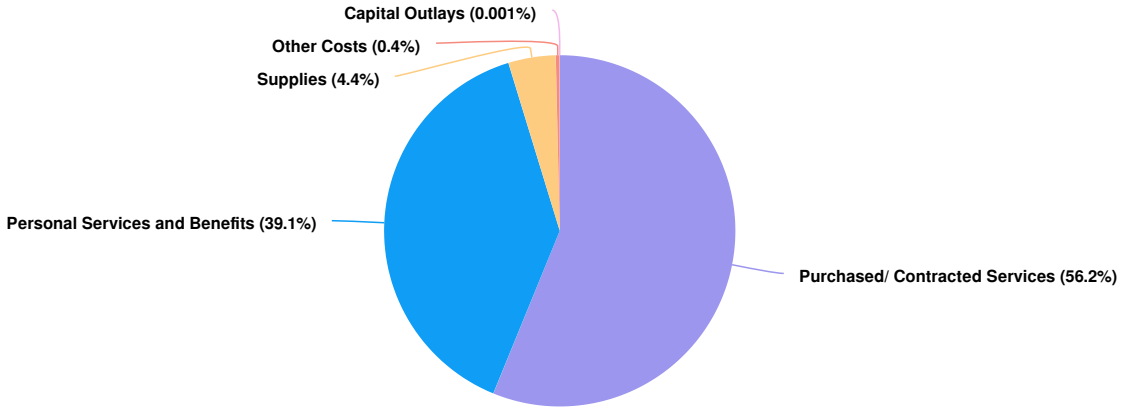
## Budgeted and Historical Expenditures by Function



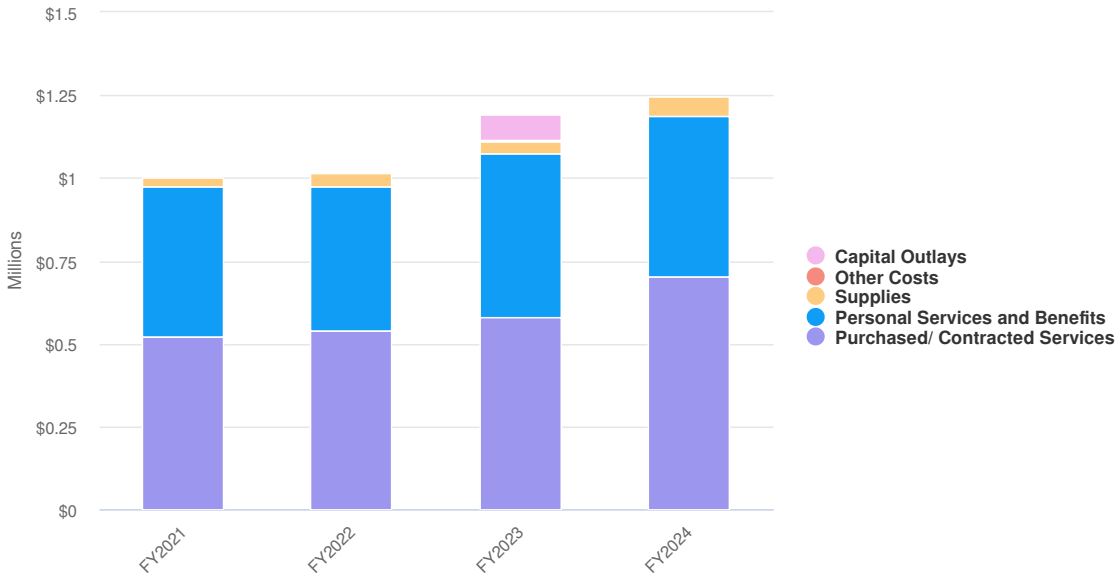

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| City Clerk/Business Office | | | | | | |
| Clerk Administration | | | | | | |
| Personal Services and Benefits | $454,167 | $438,280 | $496,718 | $488,140 | -$8,578 | -1.7% |
| Purchased/ Contracted Services | $520,496 | $537,491 | $578,962 | $701,370 | $122,408 | 21.1% |
| Supplies | $25,041 | $41,514 | $33,494 | $54,468 | $20,974 | 62.6% |
| Capital Outlays | $0 | $0 | $76,641 | $10 | -$76,631 | -100% |
| Other Costs | $2,888 | $2,570 | $3,860 | $4,400 | $540 | 14% |
| **Total Clerk Administration:** | **$1,002,593** | **$1,019,855** | **$1,189,675** | **$1,248,388** | **$58,713** | **4.9%** |
| **Total City Clerk/Business Office:** | **$1,002,593** | **$1,019,855** | **$1,189,675** | **$1,248,388** | **$58,713** | **4.9%** |
| **Total Expenditures:** | **$1,002,593** | **$1,019,855** | **$1,189,675** | **$1,248,388** | **$58,713** | **4.9%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Salaries & Wages | 100.1040.1330-511000 | $313,986 | $293,430 | $334,147 | $326,329 | -2.3% |
| Part Time Salaries & Wages | 100.1040.1330-511101 | $1,839 | $13,791 | $6,400 | $41,760 | 552.5% |
| Seasonal/Temporary | 100.1040.1330-511200 | $0 | $0 | $5,388 | $0 | -100% |
| Overtime | 100.1040.1330-511300 | $96 | $1,824 | $2,550 | $0 | -100% |
| **Total City Clerk/Business Office:** | | **$315,921** | **$309,044** | **$348,485** | **$368,089** | **5.6%** |
| **Total Salaries & Wages:** | | **$315,921** | **$309,044** | **$348,485** | **$368,089** | **5.6%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Group Insurance | 100.1040.1330-512100 | $84,556 | $77,227 | $87,100 | $59,260 | -32% |
| FICA Tax | 100.1040.1330-512200 | $22,720 | $22,503 | $27,008 | $28,159 | 4.3% |
| Retirement Contrib/Pension | 100.1040.1330-512400 | $30,970 | $29,506 | $34,126 | $32,633 | -4.4% |
| **Total City Clerk/Business Office:** | | **$138,246** | **$129,236** | **$148,234** | **$120,052** | **-19%** |
| **Total Employee Benefits:** | | **$138,246** | **$129,236** | **$148,234** | **$120,052** | **-19%** |
| **Total Personal Services and Benefits:** | | **$454,167** | **$438,280** | **$496,718** | **$488,140** | **-1.7%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Management Consulting Services | 100.1040.1330-521101 | $5,600 | $6,111 | $9,000 | $9,000 | 0% |
| Professional Services | 100.1040.1330-521200 | $49,969 | $48,916 | $62,580 | $76,000 | 21.4% |
| Technical Services | 100.1040.1330-521300 | $2,400 | $2,400 | $3,150 | $3,150 | 0% |
| **Total City Clerk/Business Office:** | | **$57,969** | **$57,427** | **$74,730** | **$88,150** | **18%** |
| **Total Purchased Professional & Technical Services:** | | **$57,969** | **$57,427** | **$74,730** | **$88,150** | **18%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Property Liability Insurance | 100.1040.1330-523100 | $404,178 | $412,154 | $434,350 | $534,733 | 23.1% |
| Cell Phones | 100.1040.1330-523203 | $1,080 | $1,080 | $1,080 | $1,080 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Advertising/Public Notices | 100.1040.1330-523300 | $3,748 | $3,862 | $3,325 | $3,325 | 0% |
| Travel/Parking | 100.1040.1330-523500 | $0 | $971 | $1,290 | $7,340 | 469% |
| Dues & Professional Fees | 100.1040.1330-523600 | $50,798 | $57,342 | $55,868 | $56,077 | 0.4% |
| Certification/ Educ/Training | 100.1040.1330-523700 | $2,724 | $4,655 | $8,319 | $10,665 | 28.2% |
| **Total City Clerk/Business Office:** | | **$462,528** | **$480,064** | **$504,232** | **$613,220** | **21.6%** |
| **Total Other Purchased Services:** | | **$462,528** | **$480,064** | **$504,232** | **$613,220** | **21.6%** |
| **Total Purchased/ Contracted Services:** | | **$520,496** | **$537,491** | **$578,962** | **$701,370** | **21.1%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Office Supplies | 100.1040.1330-531100 | $8,741 | $10,358 | $9,349 | $12,676 | 35.6% |
| Subscriptions & Periodicals | 100.1040.1330-531400 | $8,007 | $5,681 | $13,305 | $6,305 | -52.6% |
| Office Equipment | 100.1040.1330-531601 | $2,384 | $99 | $1,533 | $1,536 | 0.2% |
| Election Supplies/Notices | 100.1040.1330-531701 | $30 | $16,847 | $457 | $18,001 | 3,838.9% |
| Emp/Council & Comm. Relations | 100.1040.1330-531703 | $5,879 | $8,530 | $8,850 | $15,950 | 80.2% |
| **Total City Clerk/Business Office:** | | **$25,041** | **$41,514** | **$33,494** | **$54,468** | **62.6%** |
| **Total Supplies:** | | **$25,041** | **$41,514** | **$33,494** | **$54,468** | **62.6%** |
| **Total Supplies:** | | **$25,041** | **$41,514** | **$33,494** | **$54,468** | **62.6%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| **Machinery & Equipment** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Vehicles | 100.1040.1330-542200 | $0 | $0 | $76,641 | $10 | -100% |
| **Total City Clerk/Business Office:** | | **$0** | **$0** | **$76,641** | **$10** | **-100%** |
| **Total Machinery & Equipment:** | | **$0** | **$0** | **$76,641** | **$10** | **-100%** |
| **Total Capital Outlays:** | | **$0** | **$0** | **$76,641** | **$10** | **-100%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| **Intergovernmental** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Taxes on Purchased Property | 100.1040.1330-571001 | $1,482 | $1,634 | $2,000 | $2,000 | 0% |
| **Total City Clerk/Business Office:** | | **$1,482** | **$1,634** | **$2,000** | **$2,000** | **0%** |
| **Total Intergovernmental:** | | **$1,482** | **$1,634** | **$2,000** | **$2,000** | **0%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **Bad Debts** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Bad Debts | 100.1040.1330-574000 | $1,406 | $936 | $1,860 | $2,400 | 29% |
| **Total City Clerk/Business Office:** | | **$1,406** | **$936** | **$1,860** | **$2,400** | **29%** |
| **Total Bad Debts:** | | **$1,406** | **$936** | **$1,860** | **$2,400** | **29%** |
| **Total Other Costs:** | | **$2,888** | **$2,570** | **$3,860** | **$4,400** | **14%** |
| **Total Expense Objects:** | | **$1,002,593** | **$1,019,855** | **$1,189,675** | **$1,248,388** | **4.9%** |

# City Clerk-Business Office



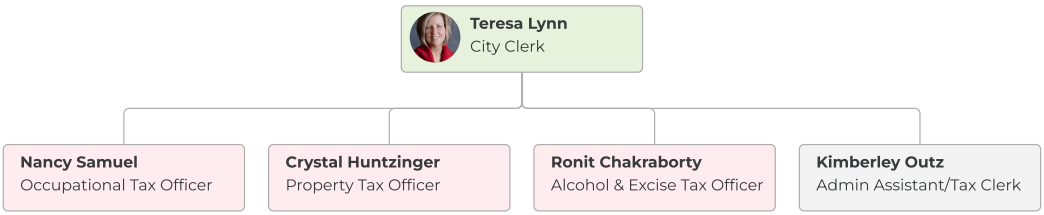
**Teresa Lynn**
City Clerk

The Business Office is responsible for licensing and revenue collection.

## City Clerk-Business Office



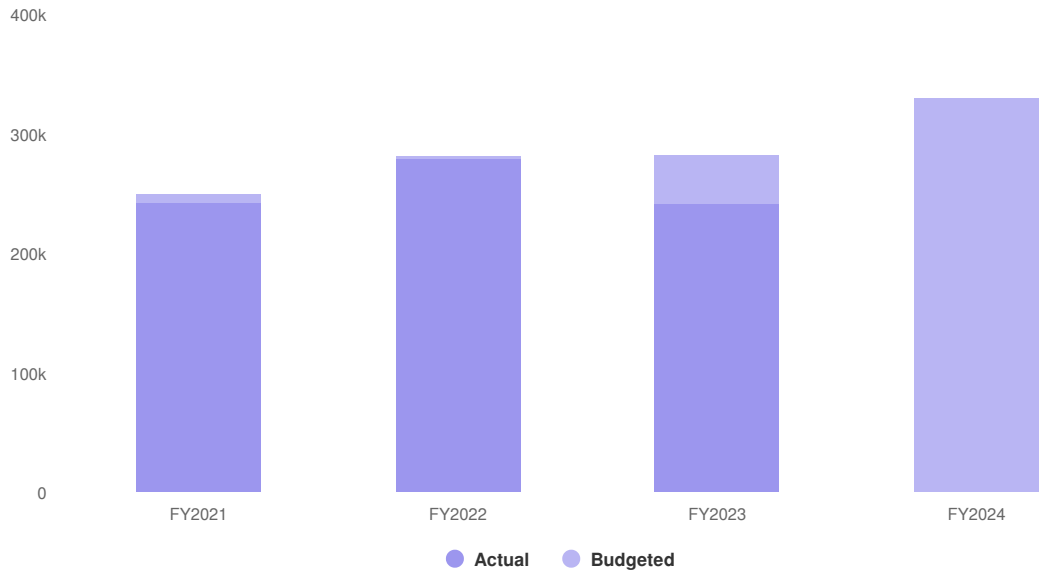
## Organizational Chart




## Expenditures Summary

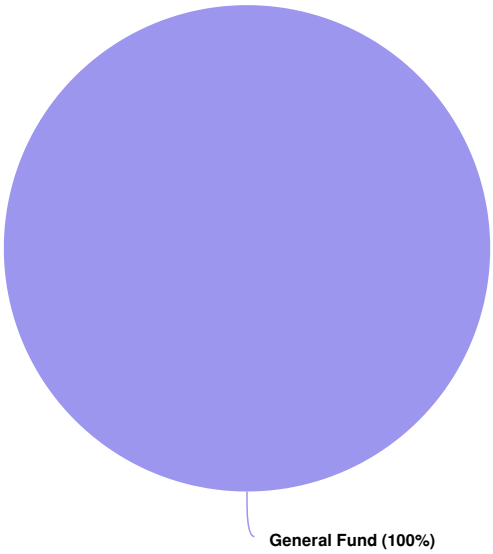
**$331,160** $47,556
(16.77% vs. prior year)

### Business Office Proposed and Historical Budget vs. Actual

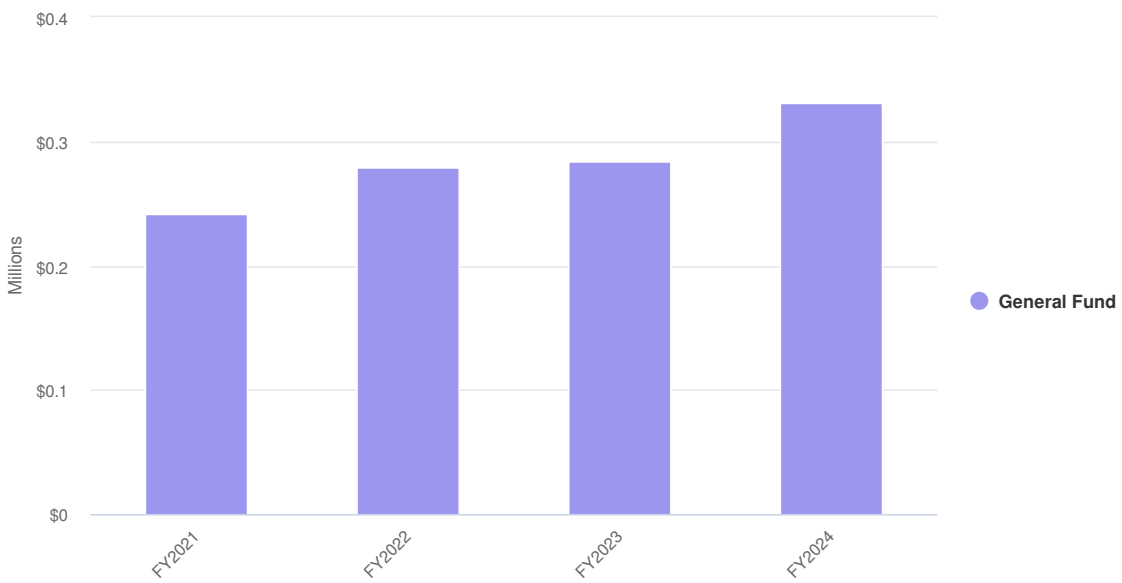


# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund

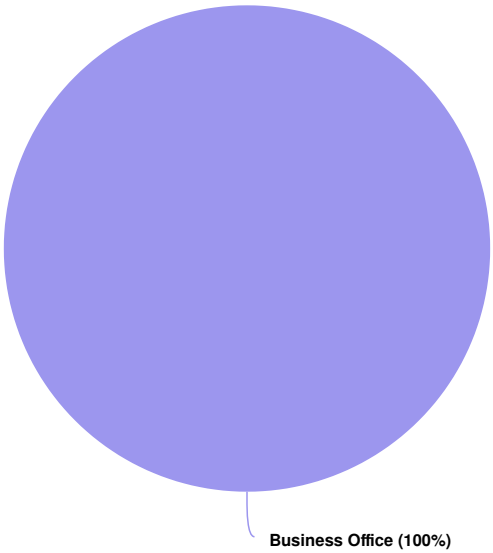



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $235,425 | $267,143 | $266,827 | $316,681 | $49,853 | 18.7% |
| Purchased/ Contracted Services | $144 | $854 | $2,876 | $3,154 | $278 | 9.7% |

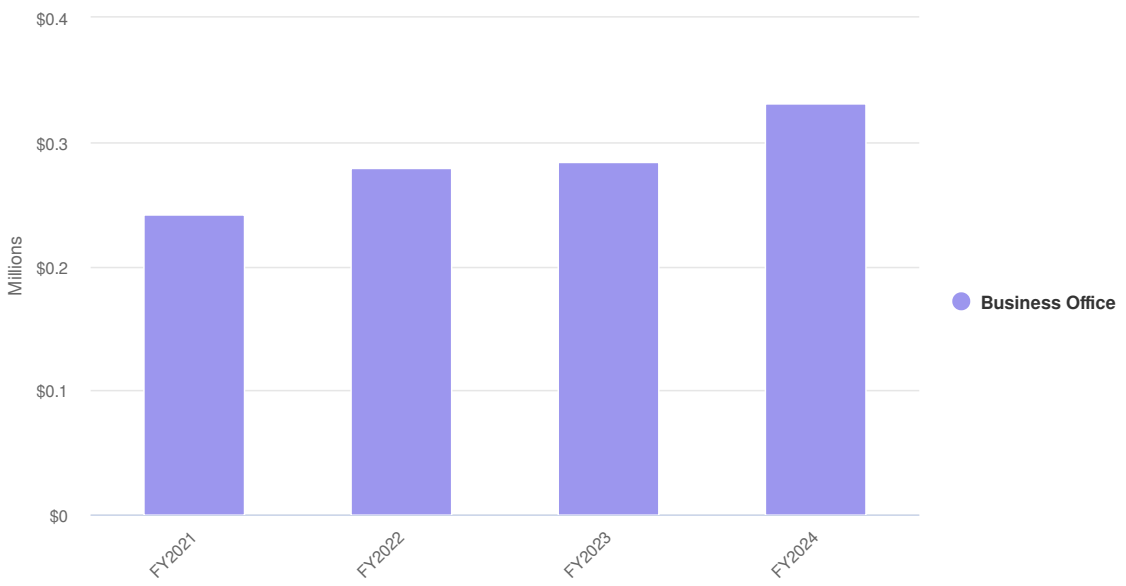
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Supplies | $5,456 | $10,158 | $12,040 | $9,705 | -$2,335 | -19.4% |
| Other Costs | $1,209 | $1,042 | $1,860 | $1,620 | -$240 | -12.9% |
| **Total General Fund:** | **$242,234** | **$279,197** | **$283,603** | **$331,160** | **$47,556** | **16.8%** |

## Expenditures by Function

### Budgeted Expenditures by Function



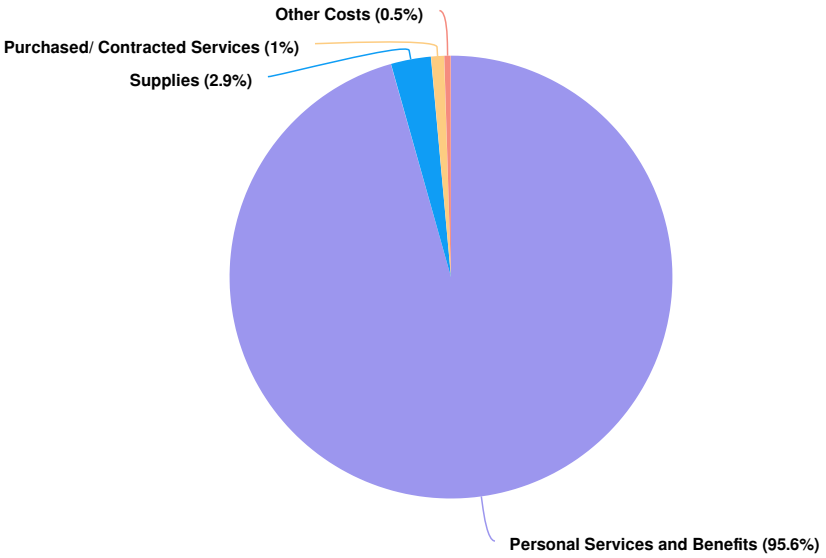
## Budgeted and Historical Expenditures by Function



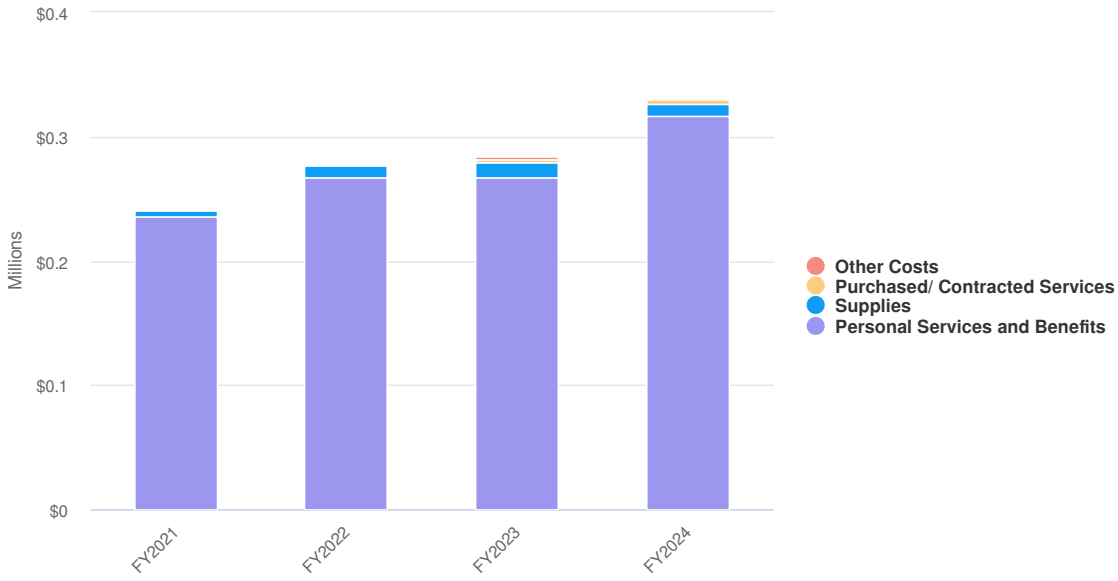

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| City Clerk/Business Office | | | | | | |
| Business Office | | | | | | |
| Personal Services and Benefits | $235,425 | $267,143 | $266,827 | $316,681 | $49,853 | 18.7% |
| Purchased/ Contracted Services | $144 | $854 | $2,876 | $3,154 | $278 | 9.7% |
| Supplies | $5,456 | $10,158 | $12,040 | $9,705 | -$2,335 | -19.4% |
| Other Costs | $1,209 | $1,042 | $1,860 | $1,620 | -$240 | -12.9% |
| **Total Business Office:** | **$242,234** | **$279,197** | **$283,603** | **$331,160** | **$47,556** | **16.8%** |
| **Total City Clerk/Business Office:** | **$242,234** | **$279,197** | **$283,603** | **$331,160** | **$47,556** | **16.8%** |
| **Total Expenditures:** | **$242,234** | **$279,197** | **$283,603** | **$331,160** | **$47,556** | **16.8%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Personal Services and Benefits | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Salaries & Wages** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Salaries & Wages | 100.1040.1520-511000 | $168,481 | $188,123 | $186,819 | $233,431 | 24.9% |
| Overtime | 100.1040.1520-511300 | $1,595 | $1,218 | $2,417 | $3,020 | 24.9% |
| **Total City Clerk/Business Office:** | | **$170,077** | **$189,342** | **$189,237** | **$236,451** | **24.9%** |
| **Total Salaries & Wages:** | | **$170,077** | **$189,342** | **$189,237** | **$236,451** | **24.9%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Group Insurance | 100.1040.1520-512100 | $36,036 | $45,214 | $44,190 | $38,496 | -12.9% |
| FICA Tax | 100.1040.1520-512200 | $12,557 | $13,962 | $14,477 | $18,088 | 24.9% |
| Retirement Contrib/Pension | 100.1040.1520-512400 | $16,756 | $18,625 | $18,924 | $23,645 | 24.9% |
| **Total City Clerk/Business Office:** | | **$65,349** | **$77,802** | **$77,591** | **$80,230** | **3.4%** |
| **Total Employee Benefits:** | | **$65,349** | **$77,802** | **$77,591** | **$80,230** | **3.4%** |
| **Total Personal Services and Benefits:** | | **$235,425** | **$267,143** | **$266,827** | **$316,681** | **18.7%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Other Purchased Services** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Travel/Parking | 100.1040.1520-523500 | $0 | $307 | $1,025 | $1,025 | 0% |
| Dues & Professional Fees | 100.1040.1520-523600 | $144 | $10 | $125 | $200 | 60% |
| Certification/ Educ/Training | 100.1040.1520-523700 | $0 | $537 | $1,726 | $1,929 | 11.8% |
| **Total City Clerk/Business Office:** | | **$144** | **$854** | **$2,876** | **$3,154** | **9.7%** |
| **Total Other Purchased Services:** | | **$144** | **$854** | **$2,876** | **$3,154** | **9.7%** |
| **Total Purchased/ Contracted Services:** | | **$144** | **$854** | **$2,876** | **$3,154** | **9.7%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Subscriptions & Periodicals | 100.1040.1520-531400 | $47 | $0 | $75 | $340 | 353.3% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Garbage Bags for Resale | 100.1040.1520-531550 | $5,339 | $10,158 | $6,850 | $8,850 | 29.2% |
| Office Equipment | 100.1040.1520-531601 | $69 | $0 | $5,115 | $515 | -89.9% |
| **Total City Clerk/Business Office:** | | **$5,456** | **$10,158** | **$12,040** | **$9,705** | **-19.4%** |
| **Total Supplies:** | | **$5,456** | **$10,158** | **$12,040** | **$9,705** | **-19.4%** |
| **Total Supplies:** | | **$5,456** | **$10,158** | **$12,040** | **$9,705** | **-19.4%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| **Intergovernmental** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Intergovernmental Expenditures | 100.1040.1520-571000 | $1,209 | $1,042 | $1,860 | $1,620 | -12.9% |
| **Total City Clerk/Business Office:** | | **$1,209** | **$1,042** | **$1,860** | **$1,620** | **-12.9%** |
| **Total Intergovernmental:** | | **$1,209** | **$1,042** | **$1,860** | **$1,620** | **-12.9%** |
| **Total Other Costs:** | | **$1,209** | **$1,042** | **$1,860** | **$1,620** | **-12.9%** |
| **Total Expense Objects:** | | **$242,234** | **$279,197** | **$283,603** | **$331,160** | **16.8%** |

# City Clerk-Human Resources



**Teresa Lynn**
City Clerk

Human Resources is responsible for payroll and benefits, providing support to city officials in the assessment, analysis, design, development, implementation, and evaluation of the city's human resources documents, policies, procedures, and functions.

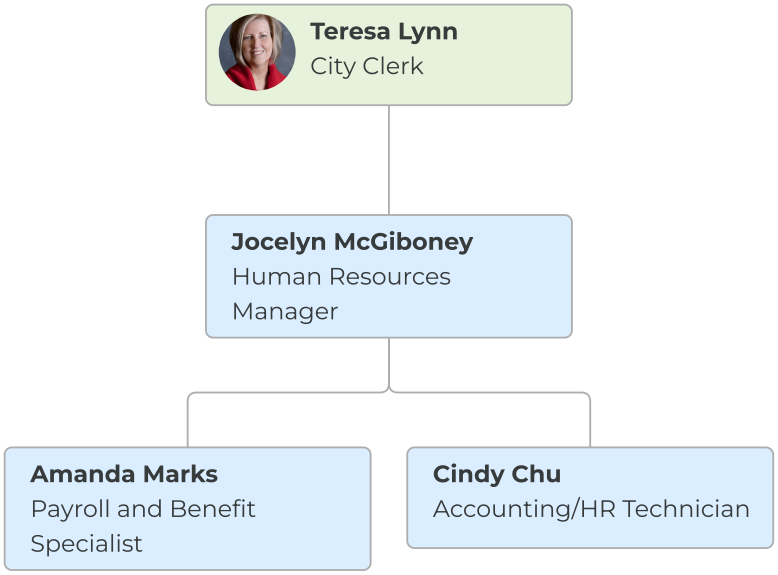
Human Resource functions include the following:

- Employment applications
- Job analysis
- Job descriptions
- New employee orientation
- Performance evaluations
- Performance standards
- Personnel handbooks
- Recruitment processes
- Selection devices and processes
- Wage and benefit surveys
- Payroll Processing
- Benefits Administration
- Workers Compensation
- FMLA

# City Clerk-Human Resources



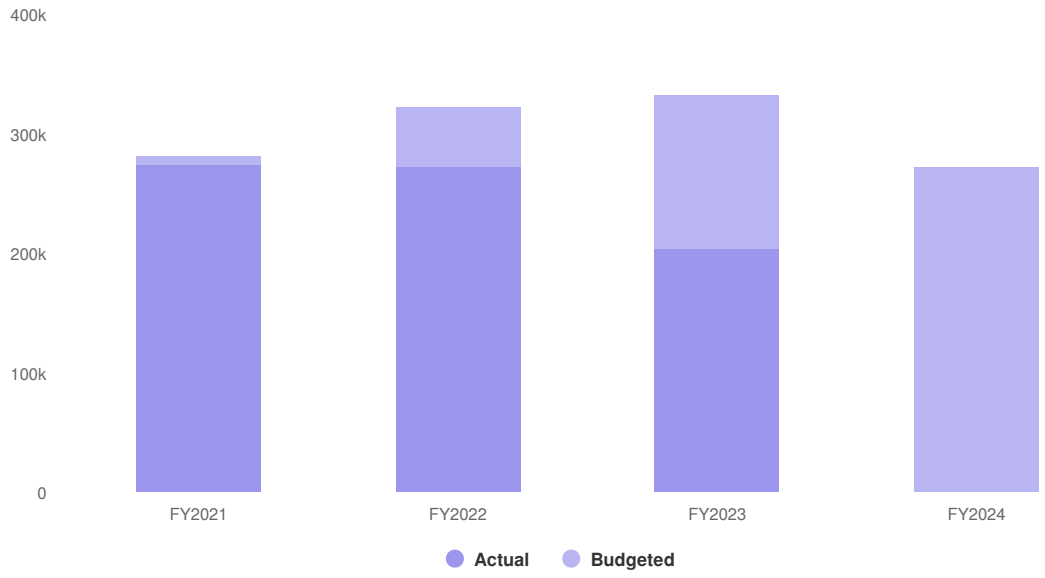
## Organizational Chart




## Expenditures Summary

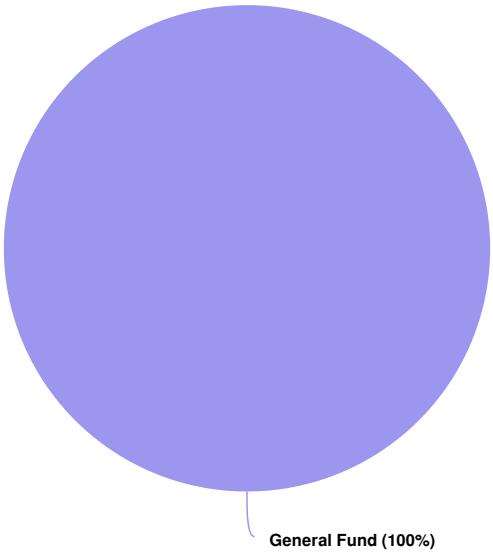
**$273,203** -$59,568
(-17.90% vs. prior year)

### Human Resources Proposed and Historical Budget vs. Actual

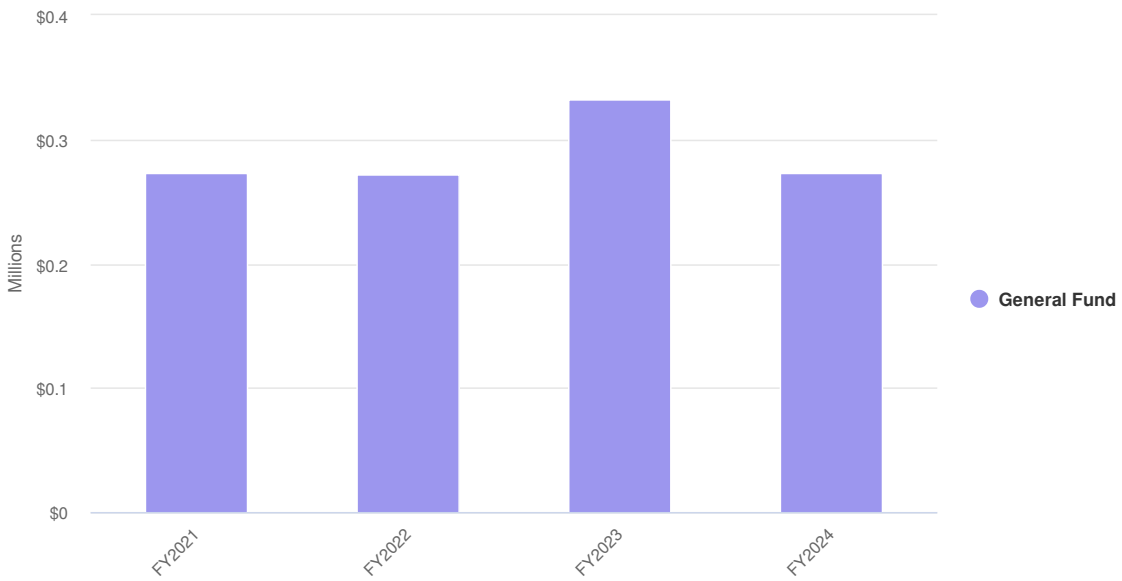


# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund

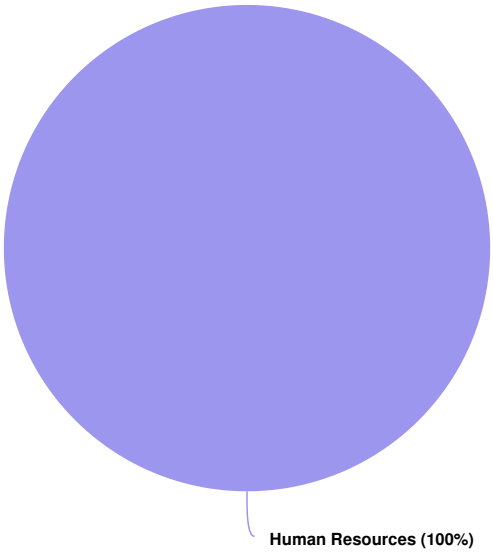



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $232,745 | $247,651 | $250,253 | $211,234 | -$39,019 | -15.6% |

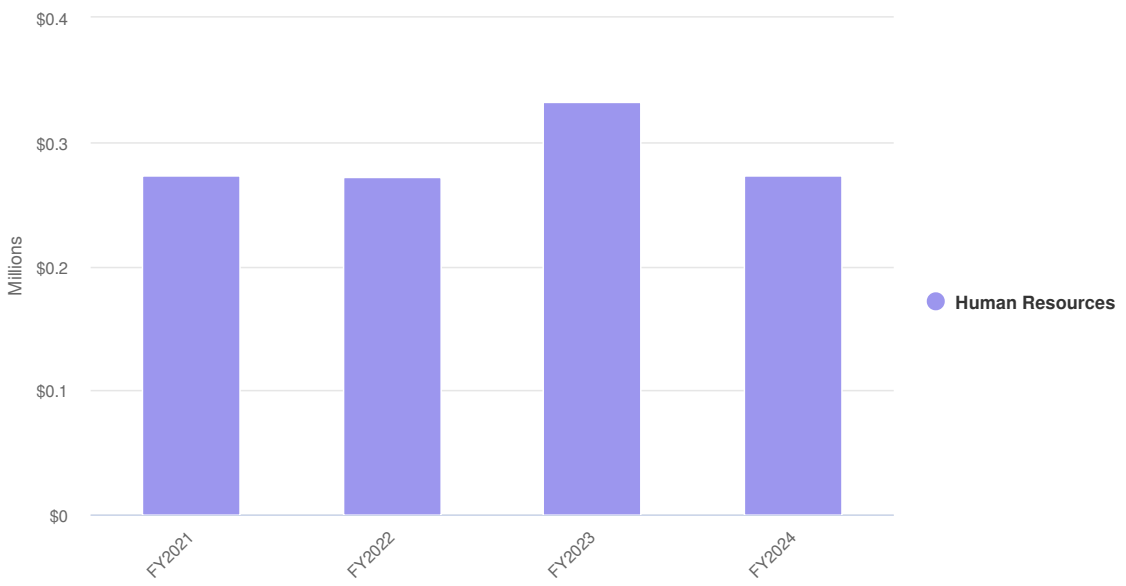
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Purchased/ Contracted Services | $21,883 | $19,464 | $57,662 | $36,468 | -$21,194 | -36.8% |
| Supplies | $1,103 | $1,389 | $4,856 | $5,501 | $645 | 13.3% |
| Interfund/ Interdepartmental Charges | $17,958 | $3,952 | $20,000 | $20,000 | $0 | 0% |
| **Total General Fund:** | **$273,688** | **$272,456** | **$332,771** | **$273,203** | **-$59,568** | **-17.9%** |

## Expenditures by Function

### Budgeted Expenditures by Function



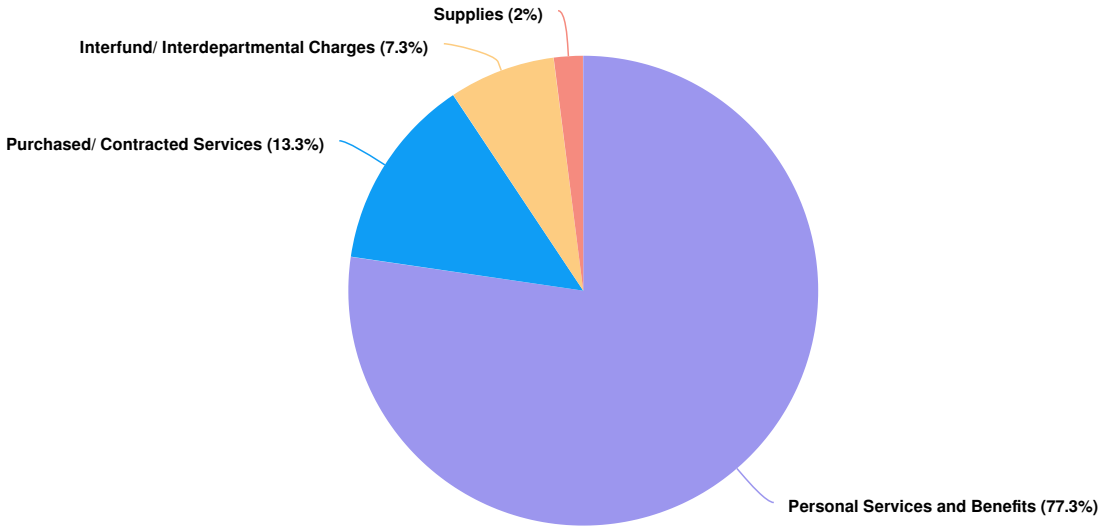
## Budgeted and Historical Expenditures by Function



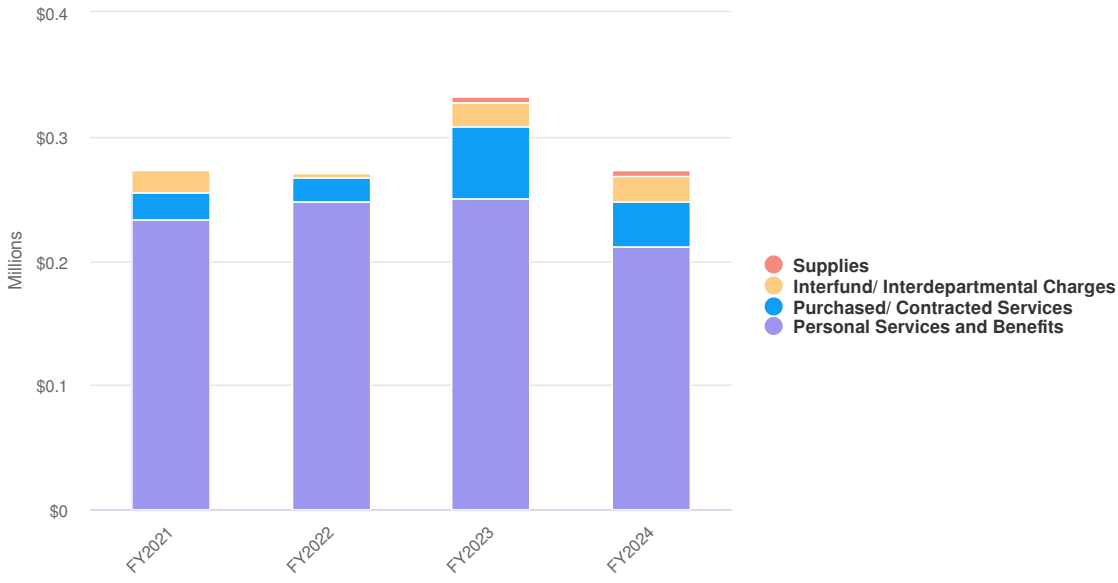

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| City Clerk/Business Office | | | | | | |
| Human Resources | | | | | | |
| Personal Services and Benefits | $232,745 | $247,651 | $250,253 | $211,234 | -$39,019 | -15.6% |
| Purchased/ Contracted Services | $21,883 | $19,464 | $57,662 | $36,468 | -$21,194 | -36.8% |
| Supplies | $1,103 | $1,389 | $4,856 | $5,501 | $645 | 13.3% |
| Interfund/ Interdepartmental Charges | $17,958 | $3,952 | $20,000 | $20,000 | $0 | 0% |
| **Total Human Resources:** | **$273,688** | **$272,456** | **$332,771** | **$273,203** | **-$59,568** | **-17.9%** |
| **Total City Clerk/Business Office:** | **$273,688** | **$272,456** | **$332,771** | **$273,203** | **-$59,568** | **-17.9%** |
| **Total Expenditures:** | **$273,688** | **$272,456** | **$332,771** | **$273,203** | **-$59,568** | **-17.9%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Personal Services and Benefits | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Salaries & Wages** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Salaries & Wages | 100.1040.1540-511000 | $175,922 | $191,730 | $189,012 | $158,062 | -16.4% |
| Part Time Salaries & Wages | 100.1040.1540-511101 | $0 | $0 | $5,200 | $0 | -100% |
| Overtime | 100.1040.1540-511300 | $20 | $143 | $1,174 | $1,066 | -9.2% |
| **Total City Clerk/Business Office:** | | **$175,941** | **$191,872** | **$195,386** | **$159,128** | **-18.6%** |
| **Total Salaries & Wages:** | | **$175,941** | **$191,872** | **$195,386** | **$159,128** | **-18.6%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Group Insurance | 100.1040.1540-512100 | $22,981 | $14,711 | $12,893 | $16,020 | 24.3% |
| FICA Tax | 100.1040.1540-512200 | $13,645 | $15,446 | $14,947 | $12,173 | -18.6% |
| Retirement Contrib/Pension | 100.1040.1540-512400 | $17,432 | $17,954 | $19,019 | $15,913 | -16.3% |
| Health & Wellness | 100.1040.1540-512901 | $0 | $730 | $1,100 | $1,000 | -9.1% |
| Employee Meetings & Awards | 100.1040.1540-512902 | $2,745 | $6,938 | $6,907 | $7,000 | 1.3% |
| **Total City Clerk/Business Office:** | | **$56,803** | **$55,779** | **$54,866** | **$52,106** | **-5%** |
| **Total Employee Benefits:** | | **$56,803** | **$55,779** | **$54,866** | **$52,106** | **-5%** |
| **Total Personal Services and Benefits:** | | **$232,745** | **$247,651** | **$250,253** | **$211,234** | **-15.6%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Management Consulting Services | 100.1040.1540-521101 | $5,160 | $1,002 | $23,500 | $2,201 | -90.6% |
| Technical Services | 100.1040.1540-521300 | $0 | $185 | $2,340 | $2,400 | 2.6% |
| **Total City Clerk/Business Office:** | | **$5,160** | **$1,187** | **$25,840** | **$4,601** | **-82.2%** |
| **Total Purchased Professional & Technical Services:** | | **$5,160** | **$1,187** | **$25,840** | **$4,601** | **-82.2%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Travel/Parking | 100.1040.1540-523500 | $0 | $0 | $0 | $1 | N/A |
| Dues & Professional Fees | 100.1040.1540-523600 | $950 | $911 | $1,021 | $1,065 | 4.3% |
| Certification/ Educ/Training | 100.1040.1540-523700 | $2,293 | $0 | $5,401 | $5,401 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Recruitment & Hiring | 100.1040.1540-523901 | $13,480 | $17,366 | $25,400 | $25,400 | 0% |
| **Total City Clerk/Business Office:** | | **$16,723** | **$18,277** | **$31,822** | **$31,867** | **0.1%** |
| **Total Other Purchased Services:** | | **$16,723** | **$18,277** | **$31,822** | **$31,867** | **0.1%** |
| **Total Purchased/ Contracted Services:** | | **$21,883** | **$19,464** | **$57,662** | **$36,468** | **-36.8%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Safety / Disaster Mgmt Supplies & Equipment | 100.1040.1540-531109 | $973 | $1,020 | $2,000 | $3,000 | 50% |
| Subscriptions & Periodicals | 100.1040.1540-531400 | $0 | $0 | $859 | $501 | -41.7% |
| Office Equipment | 100.1040.1540-531601 | $10 | $0 | $997 | $1,000 | 0.3% |
| Employee Relations | 100.1040.1540-531702 | $119 | $369 | $1,000 | $1,000 | 0% |
| **Total City Clerk/Business Office:** | | **$1,103** | **$1,389** | **$4,856** | **$5,501** | **13.3%** |
| **Total Supplies:** | | **$1,103** | **$1,389** | **$4,856** | **$5,501** | **13.3%** |
| **Total Supplies:** | | **$1,103** | **$1,389** | **$4,856** | **$5,501** | **13.3%** |
| | | | | | | |
| **Interfund/ Interdepartmental Charges** | | | | | | |
| **Self Funded Insurance** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Claims | 100.1040.1540-552200 | $17,958 | $3,952 | $20,000 | $20,000 | 0% |
| **Total City Clerk/Business Office:** | | **$17,958** | **$3,952** | **$20,000** | **$20,000** | **0%** |
| **Total Self Funded Insurance:** | | **$17,958** | **$3,952** | **$20,000** | **$20,000** | **0%** |
| **Total Interfund/ Interdepartmental Charges:** | | **$17,958** | **$3,952** | **$20,000** | **$20,000** | **0%** |
| **Total Expense Objects:** | | **$273,688** | **$272,456** | **$332,771** | **$273,203** | **-17.9%** |

# City Clerk-Info. Technology



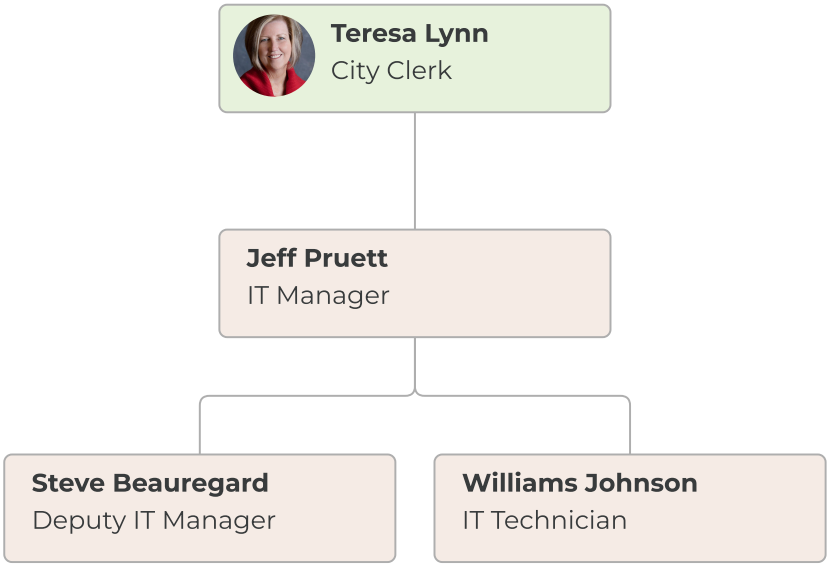
**Teresa Lynn**
City Clerk

The **Information Technology Department** provides technology infrastructure and services. Their mission is to make information available anytime and anywhere by facilitating citywide and intergovernmental knowledge sharing and ensuring access to reliable, secure, innovative, and cost-effective technologies.

## City Clerk-Info. Technology



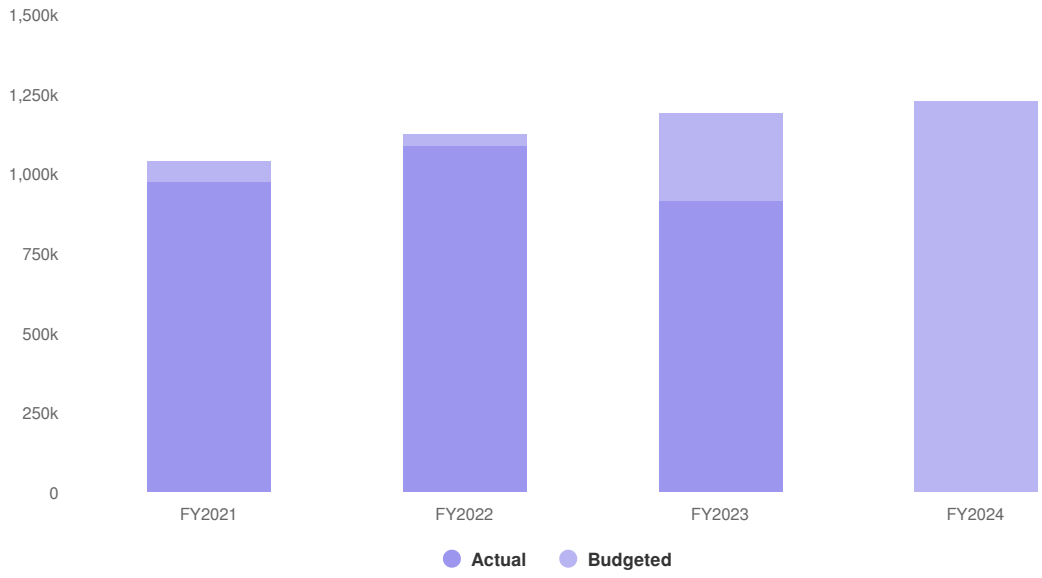
## Organizational Chart




## Expenditures Summary

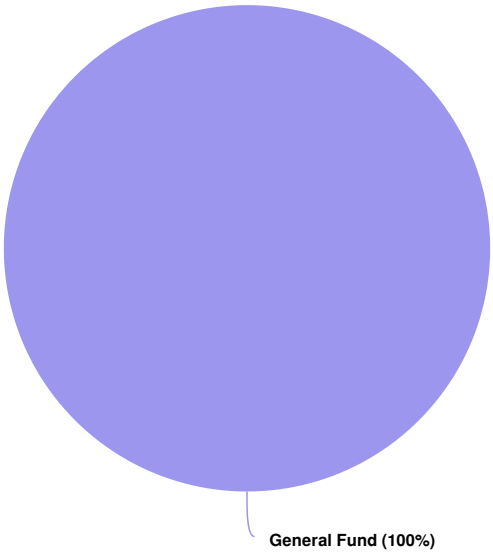
**$1,230,862** $39,131
(3.28% vs. prior year)

### Info. Technology Proposed and Historical Budget vs. Actual

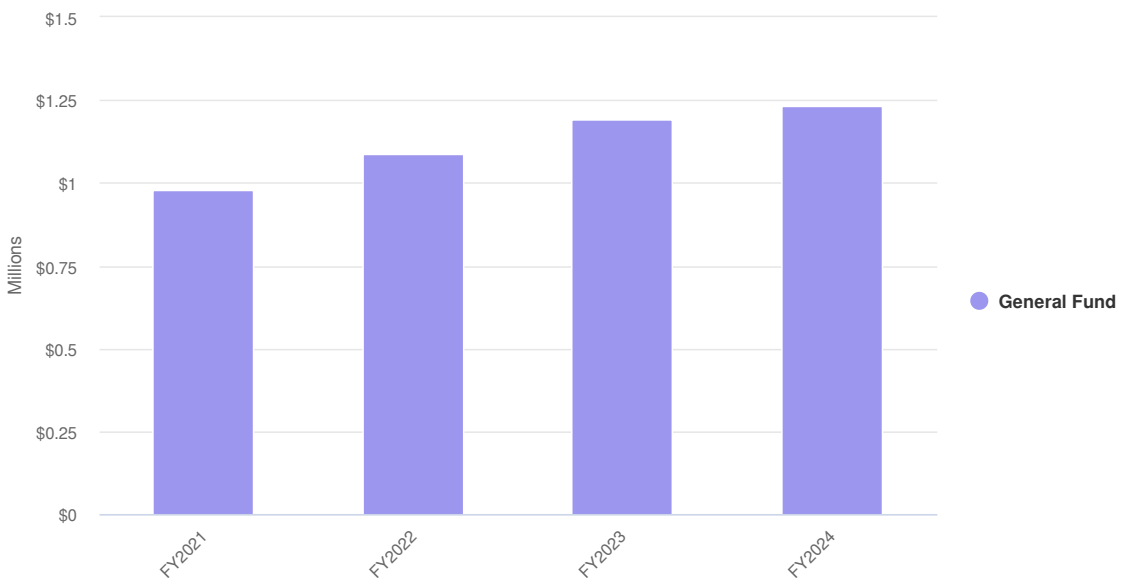


# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund

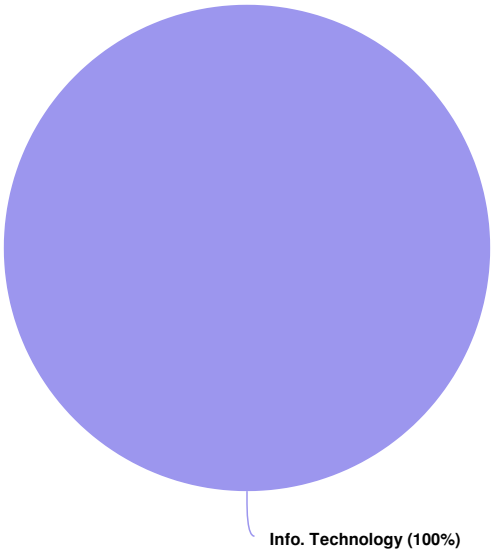



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $313,075 | $330,471 | $347,410 | $364,020 | $16,610 | 4.8% |
| Purchased/ Contracted Services | $564,197 | $632,090 | $701,323 | $721,593 | $20,270 | 2.9% |

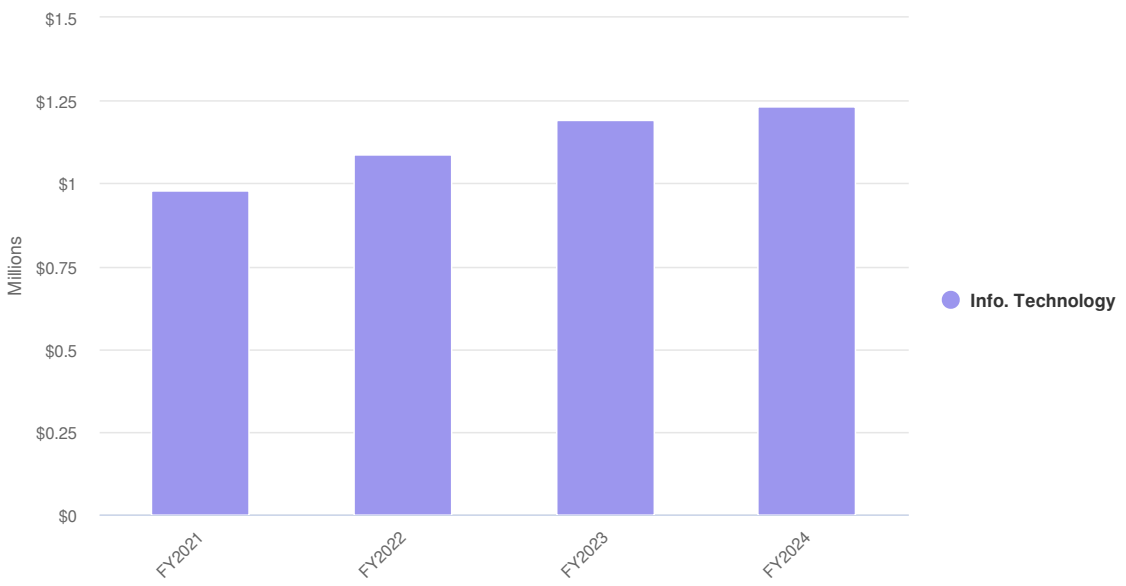
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Supplies | $100,560 | $124,978 | $142,998 | $145,249 | $2,251 | 1.6% |
| **Total General Fund:** | **$977,832** | **$1,087,539** | **$1,191,731** | **$1,230,862** | **$39,131** | **3.3%** |

## Expenditures by Function

### Budgeted Expenditures by Function



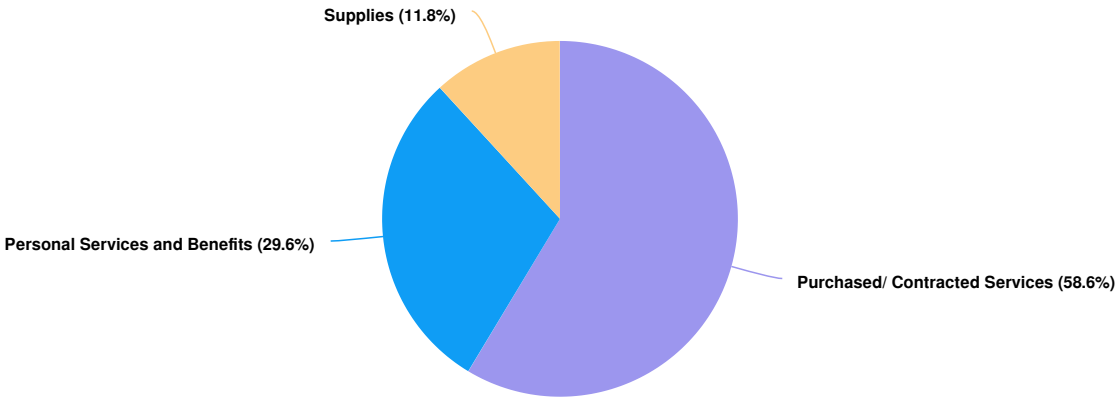
## Budgeted and Historical Expenditures by Function



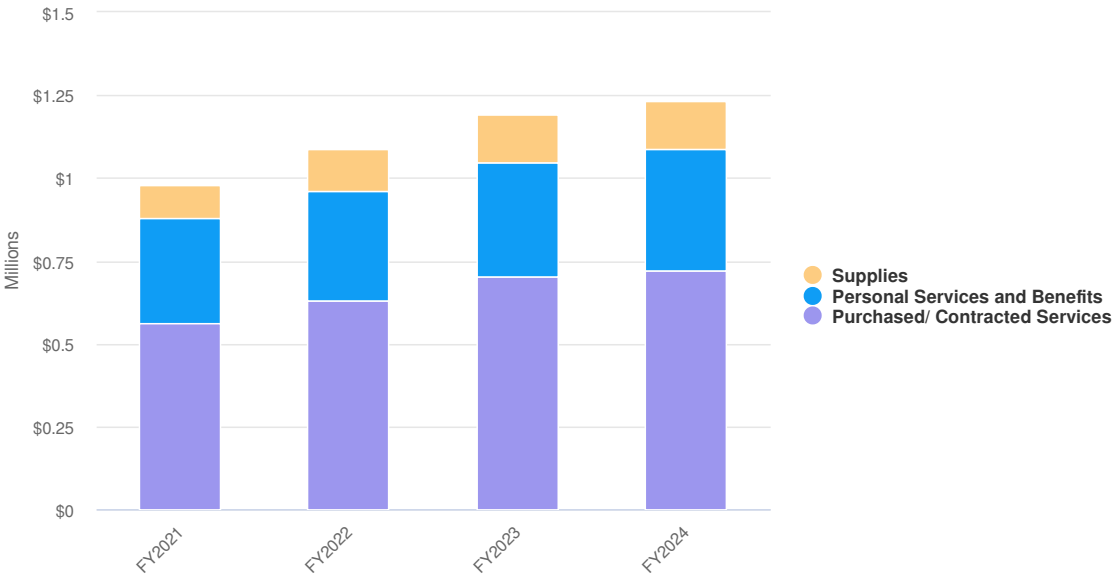

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| City Clerk/Business Office | | | | | | |
| Info. Technology | | | | | | |
| Personal Services and Benefits | $313,075 | $330,471 | $347,410 | $364,020 | $16,610 | 4.8% |
| Purchased/ Contracted Services | $564,197 | $632,090 | $701,323 | $721,593 | $20,270 | 2.9% |
| Supplies | $100,560 | $124,978 | $142,998 | $145,249 | $2,251 | 1.6% |
| **Total Info. Technology:** | **$977,832** | **$1,087,539** | **$1,191,731** | **$1,230,862** | **$39,131** | **3.3%** |
| **Total City Clerk/Business Office:** | **$977,832** | **$1,087,539** | **$1,191,731** | **$1,230,862** | **$39,131** | **3.3%** |
| **Total Expenditures:** | **$977,832** | **$1,087,539** | **$1,191,731** | **$1,230,862** | **$39,131** | **3.3%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Personal Services and Benefits | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Salaries & Wages** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Salaries & Wages | 100.1040.1535-511000 | $220,456 | $227,591 | $242,963 | $255,346 | 5.1% |
| Overtime | 100.1040.1535-511300 | $0 | $1,336 | $0 | $0 | 0% |
| **Total City Clerk/Business Office:** | | **$220,456** | **$228,927** | **$242,963** | **$255,346** | **5.1%** |
| **Total Salaries & Wages:** | | **$220,456** | **$228,927** | **$242,963** | **$255,346** | **5.1%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Group Insurance | 100.1040.1535-512100 | $54,632 | $61,815 | $61,564 | $63,605 | 3.3% |
| FICA Tax | 100.1040.1535-512200 | $16,346 | $16,827 | $18,587 | $19,534 | 5.1% |
| Retirement Contrib/Pension | 100.1040.1535-512400 | $21,640 | $22,902 | $24,296 | $25,535 | 5.1% |
| **Total City Clerk/Business Office:** | | **$92,618** | **$101,544** | **$104,447** | **$108,673** | **4%** |
| **Total Employee Benefits:** | | **$92,618** | **$101,544** | **$104,447** | **$108,673** | **4%** |
| **Total Personal Services and Benefits:** | | **$313,075** | **$330,471** | **$347,410** | **$364,020** | **4.8%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Management Consulting Services | 100.1040.1535-521101 | $5,021 | $1,478 | $1,651 | $1,651 | 0% |
| Technical Services | 100.1040.1535-521300 | $0 | $7,895 | $10,000 | $10,000 | 0% |
| **Total City Clerk/Business Office:** | | **$5,021** | **$9,373** | **$11,651** | **$11,651** | **0%** |
| **Total Purchased Professional & Technical Services:** | | **$5,021** | **$9,373** | **$11,651** | **$11,651** | **0%** |
| | | | | | | |
| **Purchased Property Services** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Office Equipment Maintenance | 100.1040.1535-522201 | $200 | $1,590 | $2,000 | $2,000 | 0% |
| Equipment Leases | 100.1040.1535-522322 | $109,632 | $108,617 | $114,566 | $126,126 | 10.1% |
| **Total City Clerk/Business Office:** | | **$109,832** | **$110,207** | **$116,566** | **$128,126** | **9.9%** |
| **Total Purchased Property Services:** | | **$109,832** | **$110,207** | **$116,566** | **$128,126** | **9.9%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Telephone | 100.1040.1535-523201 | $185,038 | $188,580 | $230,681 | $209,741 | -9.1% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Support Agreements | 100.1040.1535-523202 | $219,289 | $261,752 | $272,117 | $291,973 | 7.3% |
| Cell Phones | 100.1040.1535-523203 | $1,620 | $1,620 | $1,620 | $1,620 | 0% |
| Certification/ Educ/Training | 100.1040.1535-523700 | $294 | $294 | $501 | $2,501 | 399.2% |
| Software Licenses | 100.1040.1535-523801 | $43,103 | $60,265 | $68,187 | $75,981 | 11.4% |
| **Total City Clerk/Business Office:** | | **$449,344** | **$512,511** | **$573,106** | **$581,816** | **1.5%** |
| **Total Other Purchased Services:** | | **$449,344** | **$512,511** | **$573,106** | **$581,816** | **1.5%** |
| **Total Purchased/ Contracted Services:** | | **$564,197** | **$632,090** | **$701,323** | **$721,593** | **2.9%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Cable | 100.1040.1535-531235 | $10,178 | $10,245 | $9,840 | $9,540 | -3% |
| Office Equipment | 100.1040.1535-531601 | $19,843 | $25,884 | $23,000 | $23,700 | 3% |
| Computer Upgrades | 100.1040.1535-531602 | $70,538 | $88,849 | $110,158 | $112,009 | 1.7% |
| **Total City Clerk/Business Office:** | | **$100,560** | **$124,978** | **$142,998** | **$145,249** | **1.6%** |
| **Total Supplies:** | | **$100,560** | **$124,978** | **$142,998** | **$145,249** | **1.6%** |
| **Total Supplies:** | | **$100,560** | **$124,978** | **$142,998** | **$145,249** | **1.6%** |
| **Total Expense Objects:** | | **$977,832** | **$1,087,539** | **$1,191,731** | **$1,230,862** | **3.3%** |

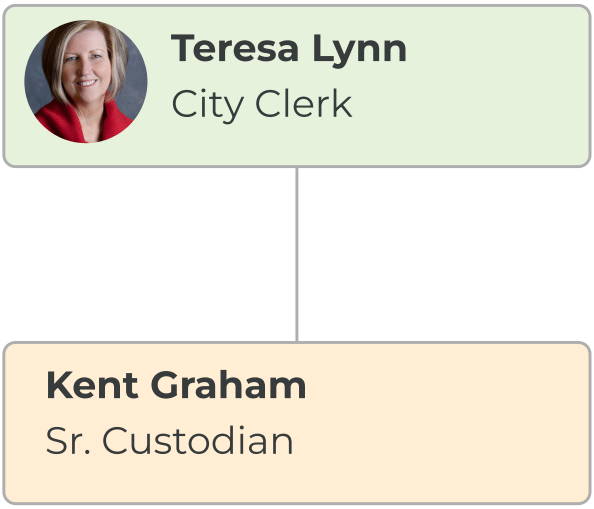
# City Clerk-Custodial/Bldg. Maintenance



**Teresa Lynn**
City Clerk

The Custodian performs a full range of custodial duties related to the maintenance and cleaning of the city.

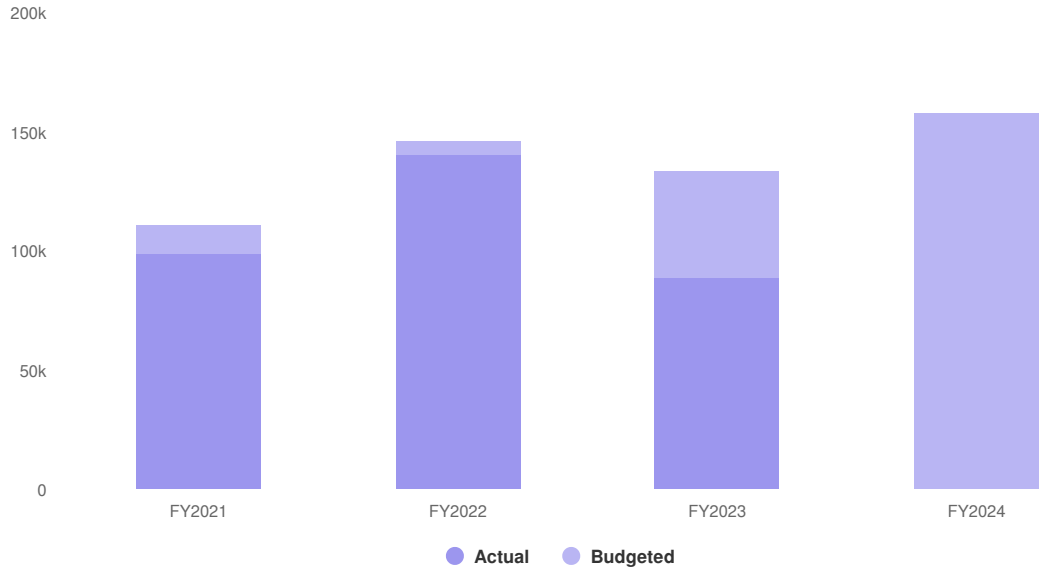
## Organizational Chart




## Expenditures Summary

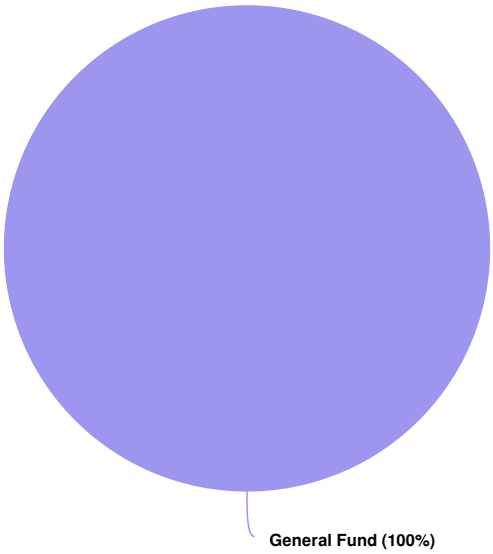
**$157,990** **$24,680**
(18.51% vs. prior year)

### Custodial/Bldg. Maintenance Proposed and Historical Budget vs. Actual

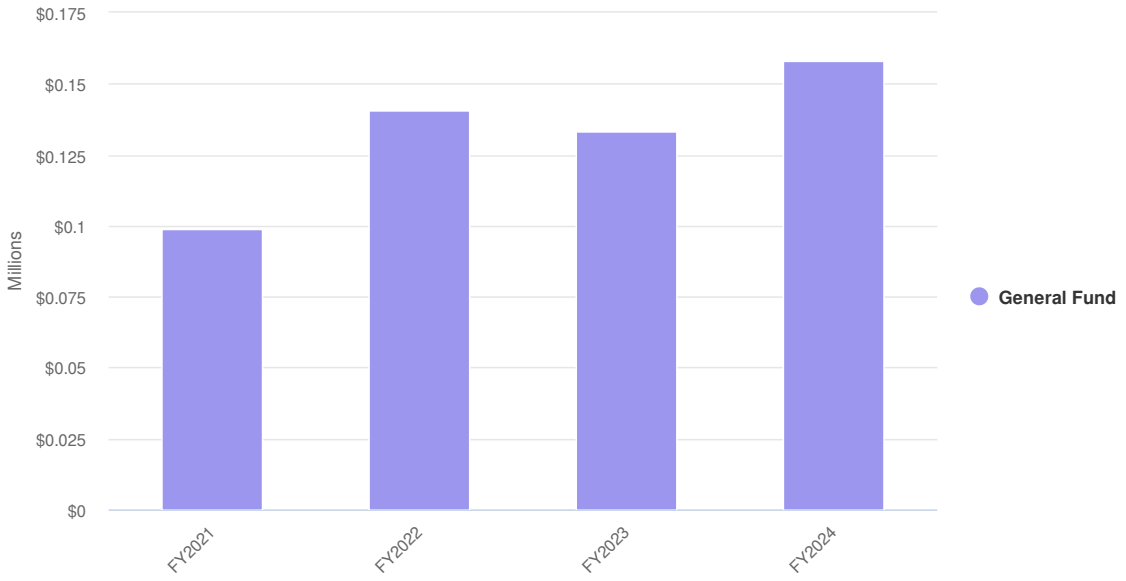



## Expenditures by Fund

### 2024 Expenditures by Fund



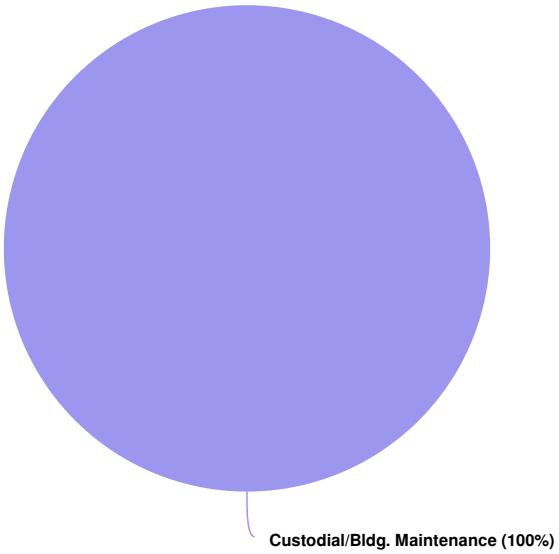
## Budgeted and Historical 2024 Expenditures by Fund



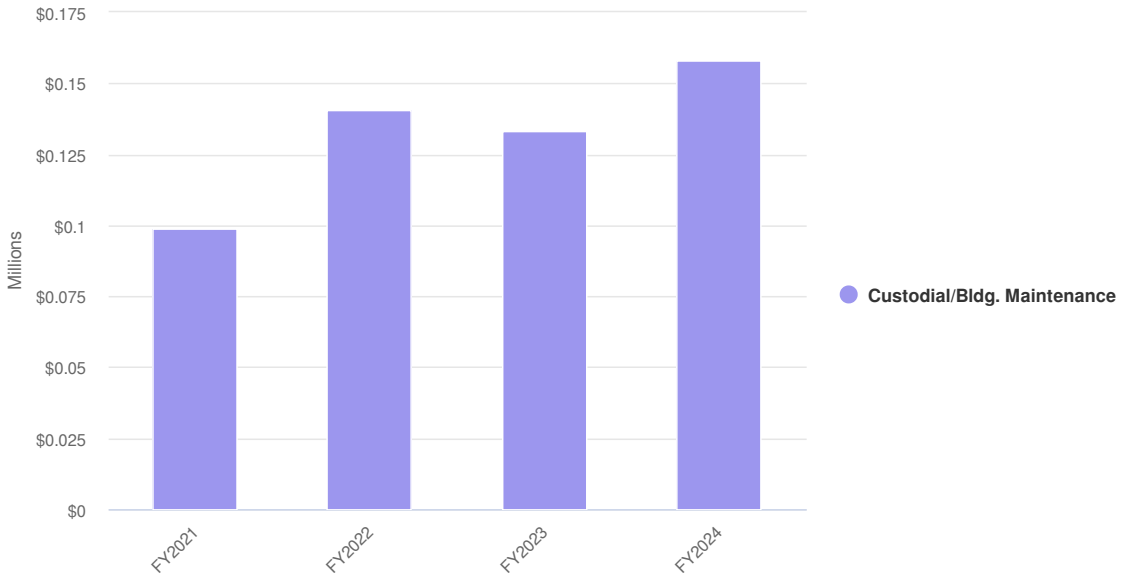

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $69,229 | $75,353 | $81,232 | $84,401 | $3,169 | 3.9% |
| Purchased/ Contracted Services | $23,979 | $58,919 | $43,277 | $59,587 | $16,310 | 37.7% |
| Supplies | $5,544 | $6,154 | $8,801 | $14,002 | $5,201 | 59.1% |
| **Total General Fund:** | **$98,753** | **$140,426** | **$133,310** | **$157,990** | **$24,680** | **18.5%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

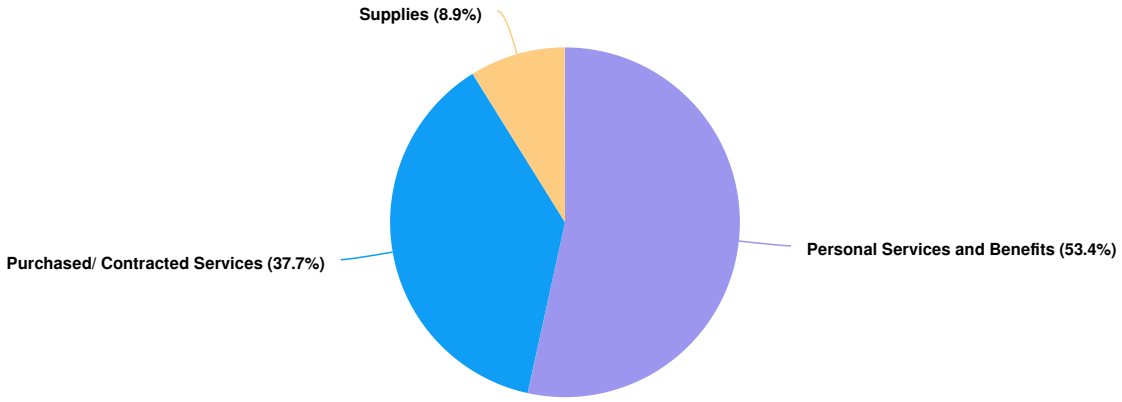



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| City Clerk/Business Office | | | | | | |

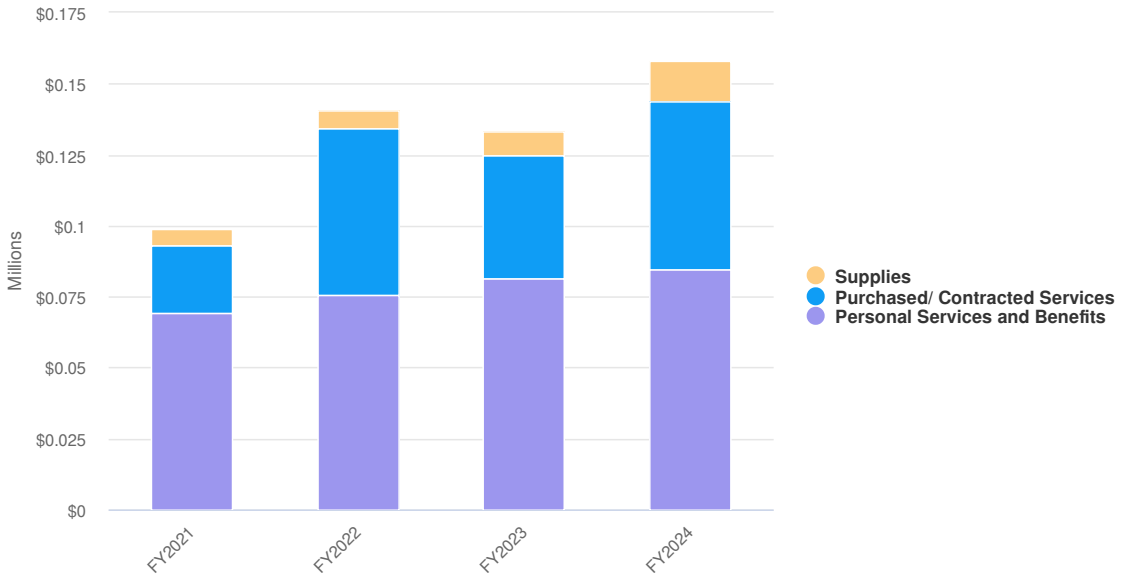
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Custodial/Bldg. Maintenance | | | | | | |
| Personal Services and Benefits | $69,229 | $75,353 | $81,232 | $84,401 | $3,169 | 3.9% |
| Purchased/ Contracted Services | $23,979 | $58,919 | $43,277 | $59,587 | $16,310 | 37.7% |
| Supplies | $5,544 | $6,154 | $8,801 | $14,002 | $5,201 | 59.1% |
| **Total Custodial/Bldg. Maintenance:** | **$98,753** | **$140,426** | **$133,310** | **$157,990** | **$24,680** | **18.5%** |
| **Total City Clerk/Business Office:** | **$98,753** | **$140,426** | **$133,310** | **$157,990** | **$24,680** | **18.5%** |
| **Total Expenditures:** | **$98,753** | **$140,426** | **$133,310** | **$157,990** | **$24,680** | **18.5%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Salaries & Wages | 100.1040.1565-511000 | $43,205 | $47,303 | $50,516 | $52,587 | 4.1% |
| Overtime | 100.1040.1565-511300 | $1,108 | $330 | $1,241 | $1,292 | 4.1% |
| **Total City Clerk/Business Office:** | | **$44,313** | **$47,634** | **$51,757** | **$53,879** | **4.1%** |
| **Total Salaries & Wages:** | | **$44,313** | **$47,634** | **$51,757** | **$53,879** | **4.1%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Group Insurance | 100.1040.1565-512100 | $17,415 | $19,676 | $20,341 | $21,012 | 3.3% |
| FICA Tax | 100.1040.1565-512200 | $3,083 | $3,322 | $3,959 | $4,122 | 4.1% |
| Retirement Contrib/Pension | 100.1040.1565-512400 | $4,418 | $4,721 | $5,176 | $5,388 | 4.1% |
| **Total City Clerk/Business Office:** | | **$24,916** | **$27,719** | **$29,476** | **$30,522** | **3.5%** |
| **Total Employee Benefits:** | | **$24,916** | **$27,719** | **$29,476** | **$30,522** | **3.5%** |
| **Total Personal Services and Benefits:** | | **$69,229** | **$75,353** | **$81,232** | **$84,401** | **3.9%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Purchased Professional & Technical Services** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Maintenance Tech/ Contracts | 100.1040.1565-521303 | $18,502 | $52,151 | $23,234 | $36,544 | 57.3% |
| **Total City Clerk/Business Office:** | | **$18,502** | **$52,151** | **$23,234** | **$36,544** | **57.3%** |
| **Total Purchased Professional & Technical Services:** | | **$18,502** | **$52,151** | **$23,234** | **$36,544** | **57.3%** |
| | | | | | | |
| **Purchased Property Services** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Bldg. Maintenance/Cleaning | 100.1040.1565-522130 | $5,478 | $6,768 | $20,043 | $23,043 | 15% |
| **Total City Clerk/Business Office:** | | **$5,478** | **$6,768** | **$20,043** | **$23,043** | **15%** |
| **Total Purchased Property Services:** | | **$5,478** | **$6,768** | **$20,043** | **$23,043** | **15%** |
| **Total Purchased/ Contracted Services:** | | **$23,979** | **$58,919** | **$43,277** | **$59,587** | **37.7%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| **City Clerk/Business Office** | | | | | | |
| Building Supplies | 100.1040.1565-531102 | $5,544 | $6,154 | $8,801 | $14,002 | 59.1% |
| **Total City Clerk/Business Office:** | | **$5,544** | **$6,154** | **$8,801** | **$14,002** | **59.1%** |
| **Total Supplies:** | | **$5,544** | **$6,154** | **$8,801** | **$14,002** | **59.1%** |
| **Total Supplies:** | | **$5,544** | **$6,154** | **$8,801** | **$14,002** | **59.1%** |
| **Total Expense Objects:** | | **$98,753** | **$140,426** | **$133,310** | **$157,990** | **18.5%** |

# Municipal Court



**Charles L. Barrett III**
Chief Judge/Court Administrator

## 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's 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.

| | |
|---|---|
| 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. |
| | 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 requirements to ensure compliance with all laws and regulations. |
| Ongoing | Continue the "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. |

## Department Goals

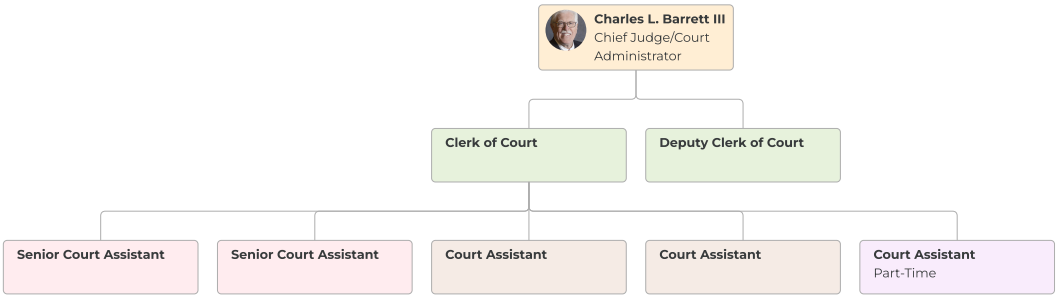
| | |
|---|---|
| FY 2024 | Chief Court Judge and Clerk of Court to develop a training program for the newly hired Deputy Clerk of Court to assist in transitioning her to procedures within the Municipal Court. |
| FY 2024 | An increased budgeted funding for court-appointed attorneys is requested in indigent defense cases based on recent need and funding for language interpreter services due to needs in non-English speaking defendants appearing in court. |
| FY 2024 | Work with police officers assigned to oversee court bailiffs to ensure court security is maintained at the highest level and staff is trained regarding emergency situations. |

# Municipal Court



# Organizational Chart

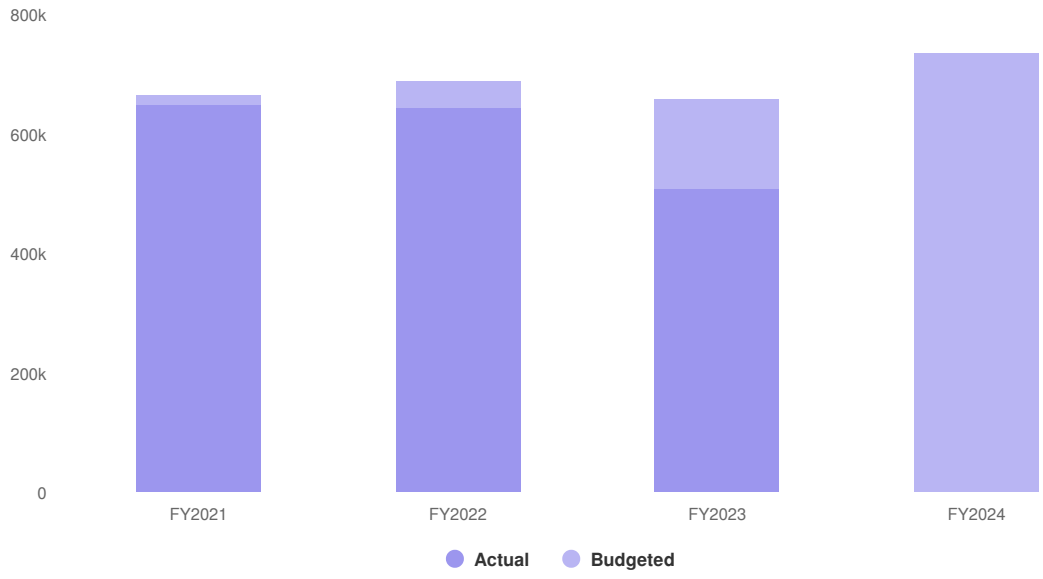
In fiscal year 2023, the Court removed the Administrative Assistant and Court Cashier positions in the middle of the year. Court Cashier is now renamed as Court Assistant.




# Expenditures Summary

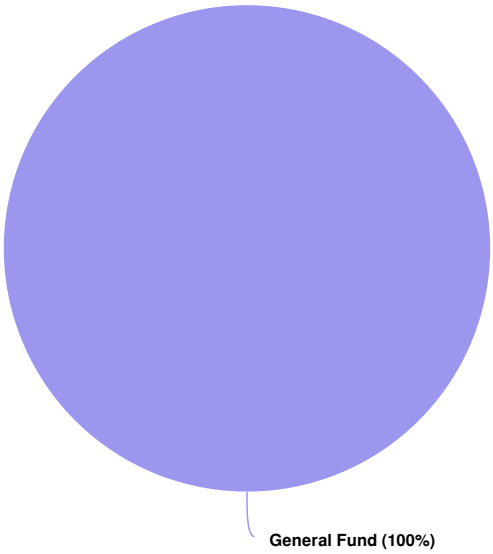
**$736,811** **$78,046**
(11.85% vs. prior year)

## Municipal Court Proposed and Historical Budget vs. Actual

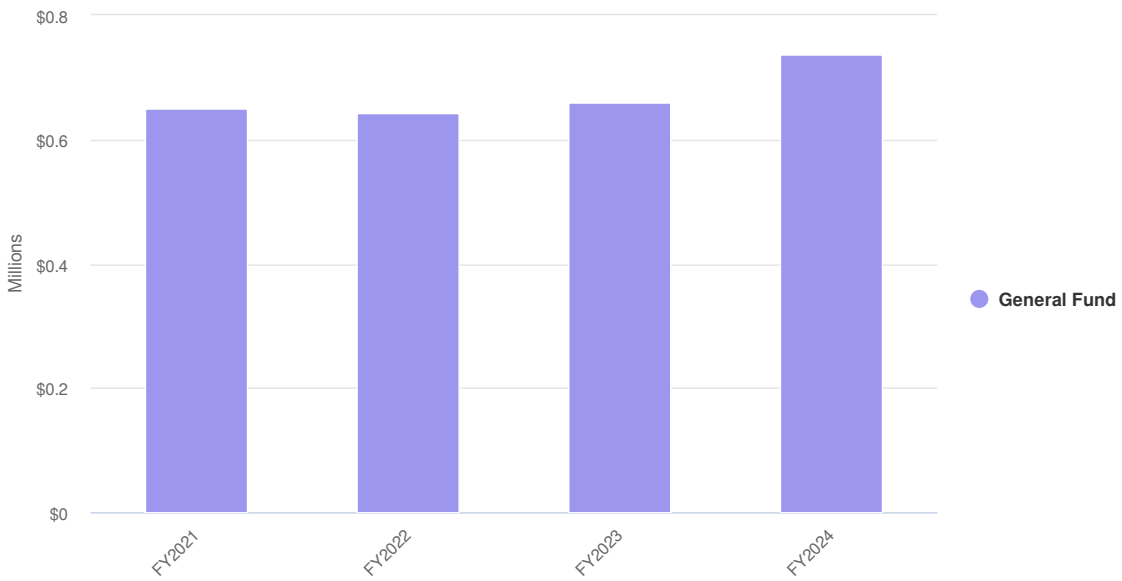


# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund

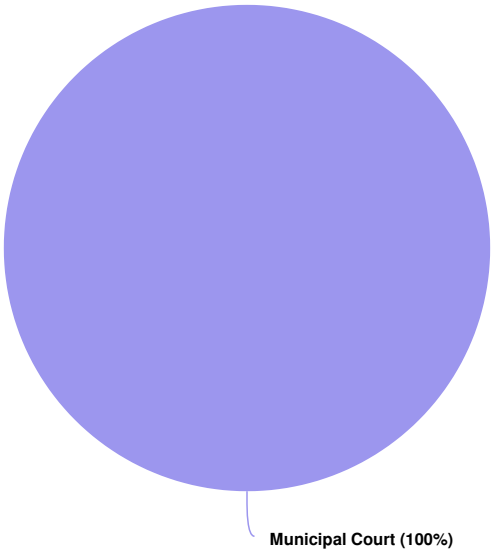



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $633,243 | $615,162 | $628,546 | $691,375 | $62,828 | 10% |
| Purchased/ Contracted Services | $10,119 | $16,547 | $19,143 | $25,596 | $6,453 | 33.7% |

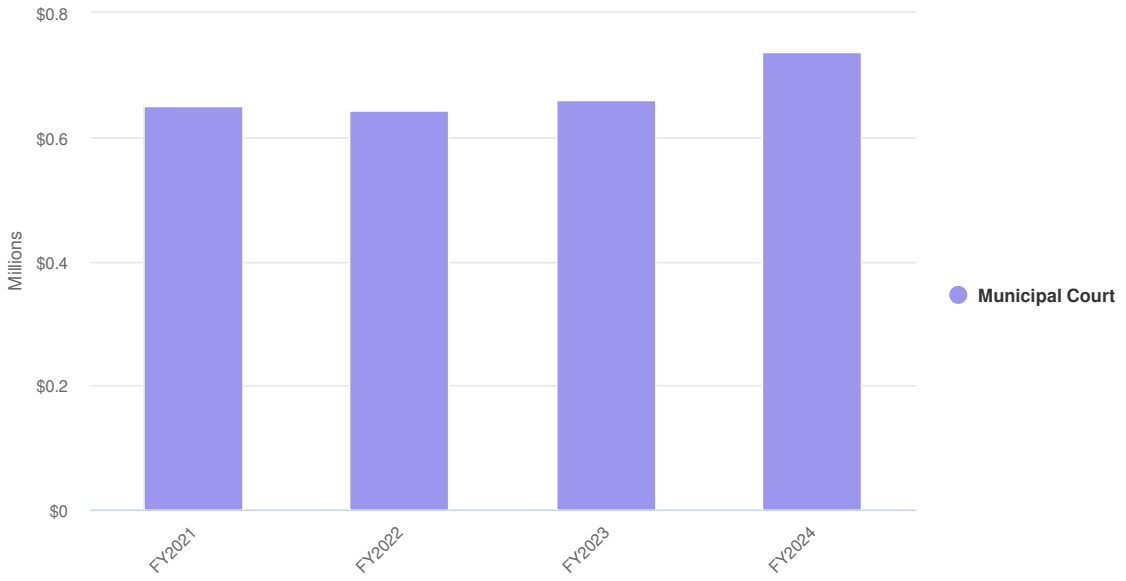
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Supplies | $6,569 | $11,762 | $11,075 | $19,840 | $8,765 | 79.1% |
| **Total General Fund:** | **$649,931** | **$643,471** | **$658,764** | **$736,811** | **$78,046** | **11.8%** |

## Expenditures by Function

### Budgeted Expenditures by Function



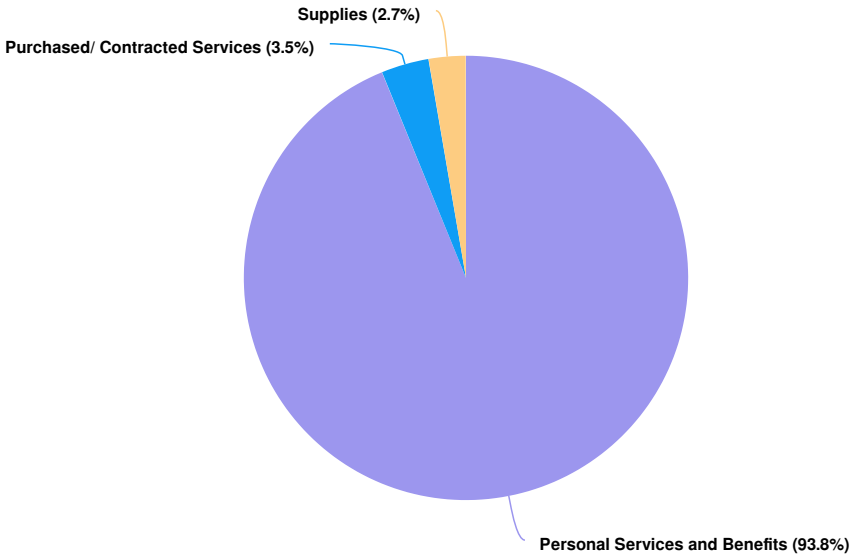
## Budgeted and Historical Expenditures by Function



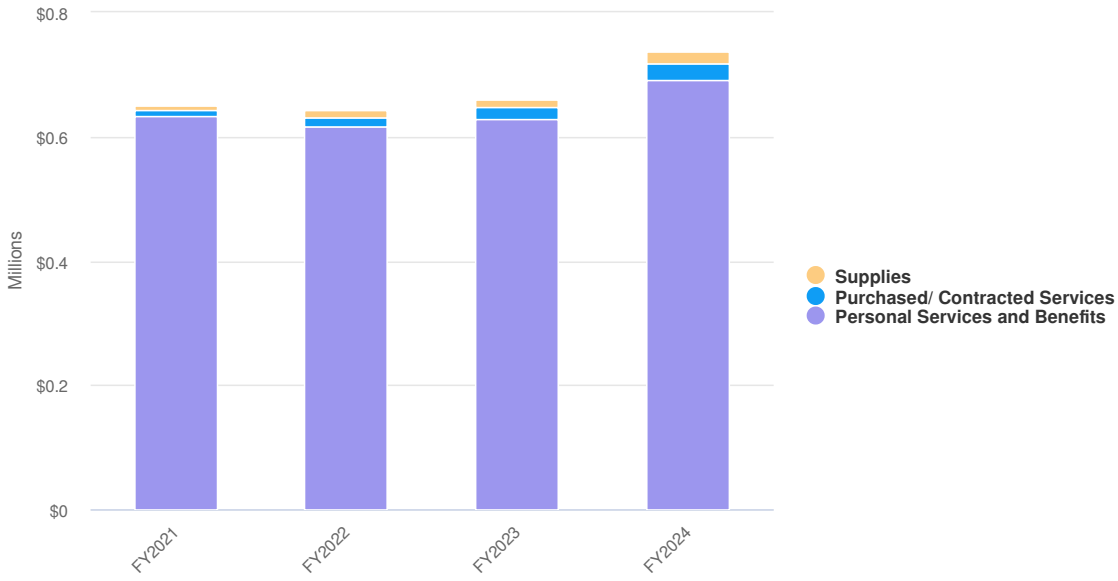

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Municipal Court | | | | | | |
| Municipal Court Administration | | | | | | |
| Personal Services and Benefits | $633,243 | $615,162 | $628,546 | $691,375 | $62,828 | 10% |
| Purchased/ Contracted Services | $10,119 | $16,547 | $19,143 | $25,596 | $6,453 | 33.7% |
| Supplies | $6,569 | $11,762 | $11,075 | $19,840 | $8,765 | 79.1% |
| **Total Municipal Court Administration:** | **$649,931** | **$643,471** | **$658,764** | **$736,811** | **$78,046** | **11.8%** |
| **Total Municipal Court:** | **$649,931** | **$643,471** | **$658,764** | **$736,811** | **$78,046** | **11.8%** |
| **Total Expenditures:** | **$649,931** | **$643,471** | **$658,764** | **$736,811** | **$78,046** | **11.8%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Personal Services and Benefits | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Salaries & Wages** | | | | | | |
| **Municipal Court** | | | | | | |
| Salaries & Wages | 100.2000.2100-511000 | $460,588 | $435,310 | $423,303 | $463,278 | 9.4% |
| Part Time Salaries & Wages | 100.2000.2100-511101 | $23,459 | $16,850 | $14,654 | $22,294 | 52.1% |
| Seasonal/Temporary | 100.2000.2100-511200 | $6,400 | $7,600 | $12,000 | $15,000 | 25% |
| Overtime | 100.2000.2100-511300 | $732 | $605 | $2,688 | $2,807 | 4.4% |
| **Total Municipal Court:** | | **$491,179** | **$460,365** | **$452,645** | **$503,380** | **11.2%** |
| **Total Salaries & Wages:** | | **$491,179** | **$460,365** | **$452,645** | **$503,380** | **11.2%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **Municipal Court** | | | | | | |
| Group Insurance | 100.2000.2100-512100 | $62,012 | $78,721 | $99,376 | $106,846 | 7.5% |
| FICA Tax | 100.2000.2100-512200 | $37,941 | $35,164 | $36,708 | $38,509 | 4.9% |
| Retirement Contrib/Pension | 100.2000.2100-512400 | $42,111 | $40,911 | $39,818 | $42,640 | 7.1% |
| **Total Municipal Court:** | | **$142,064** | **$154,797** | **$175,902** | **$187,994** | **6.9%** |
| **Total Employee Benefits:** | | **$142,064** | **$154,797** | **$175,902** | **$187,994** | **6.9%** |
| **Total Personal Services and Benefits:** | | **$633,243** | **$615,162** | **$628,546** | **$691,375** | **10%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| **Municipal Court** | | | | | | |
| Professional Services | 100.2000.2100-521200 | $0 | $1,250 | $0 | $600 | N/A |
| Witness Fees | 100.2000.2100-521310 | $0 | $0 | $150 | $150 | 0% |
| Indigent Defense | 100.2000.2100-521311 | $2,157 | $1,570 | $3,000 | $5,250 | 75% |
| Language Translator | 100.2000.2100-521312 | $2,363 | $3,458 | $3,504 | $4,380 | 25% |
| Collection Agency Fees | 100.2000.2100-521313 | $0 | $0 | $1 | $1 | 0% |
| **Total Municipal Court:** | | **$4,520** | **$6,278** | **$6,655** | **$10,381** | **56%** |
| **Total Purchased Professional & Technical Services:** | | **$4,520** | **$6,278** | **$6,655** | **$10,381** | **56%** |
| | | | | | | |
| **Purchased Property Services** | | | | | | |
| **Municipal Court** | | | | | | |
| Office Equipment Maintenance | 100.2000.2100-522201 | $417 | $0 | $600 | $1,000 | 66.7% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Equipment Leases | 100.2000.2100-522322 | $537 | $537 | $800 | $800 | 0% |
| **Total Municipal Court:** | | **$954** | **$537** | **$1,400** | **$1,800** | **28.6%** |
| **Total Purchased Property Services:** | | **$954** | **$537** | **$1,400** | **$1,800** | **28.6%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| **Municipal Court** | | | | | | |
| Cell Phones | 100.2000.2100-523203 | $1,035 | $1,080 | $1,080 | $1,080 | 0% |
| Advertising/Public Notices | 100.2000.2100-523300 | $0 | $25 | $200 | $200 | 0% |
| Dues & Professional Fees | 100.2000.2100-523600 | $1,420 | $1,682 | $1,547 | $2,174 | 40.5% |
| Certification/ Educ/Training | 100.2000.2100-523700 | $2,191 | $6,946 | $8,260 | $9,960 | 20.6% |
| Contract Labor | 100.2000.2100-523850 | $0 | $0 | $1 | $1 | 0% |
| **Total Municipal Court:** | | **$4,646** | **$9,733** | **$11,088** | **$13,415** | **21%** |
| **Total Other Purchased Services:** | | **$4,646** | **$9,733** | **$11,088** | **$13,415** | **21%** |
| **Total Purchased/ Contracted Services:** | | **$10,119** | **$16,547** | **$19,143** | **$25,596** | **33.7%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| **Municipal Court** | | | | | | |
| Office Supplies | 100.2000.2100-531100 | $5,251 | $6,111 | $6,445 | $6,445 | 0% |
| Subscriptions & Periodicals | 100.2000.2100-531400 | $397 | $1,723 | $985 | $2,435 | 147.2% |
| Office Equipment | 100.2000.2100-531601 | $517 | $2,340 | $2,145 | $6,460 | 201.2% |
| Emp/Council & Comm. Relations | 100.2000.2100-531703 | $404 | $1,588 | $1,500 | $4,500 | 200% |
| **Total Municipal Court:** | | **$6,569** | **$11,762** | **$11,075** | **$19,840** | **79.1%** |
| **Total Supplies:** | | **$6,569** | **$11,762** | **$11,075** | **$19,840** | **79.1%** |
| **Total Supplies:** | | **$6,569** | **$11,762** | **$11,075** | **$19,840** | **79.1%** |
| **Total Expense Objects:** | | **$649,931** | **$643,471** | **$658,764** | **$736,811** | **11.8%** |

# Parks & Recreation



**Kathy Marelle**
Parks & Recreation Director

## 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, instructors leading exercise classes and leading rooms to promote a healthy, active lifestyle.

## Objectives

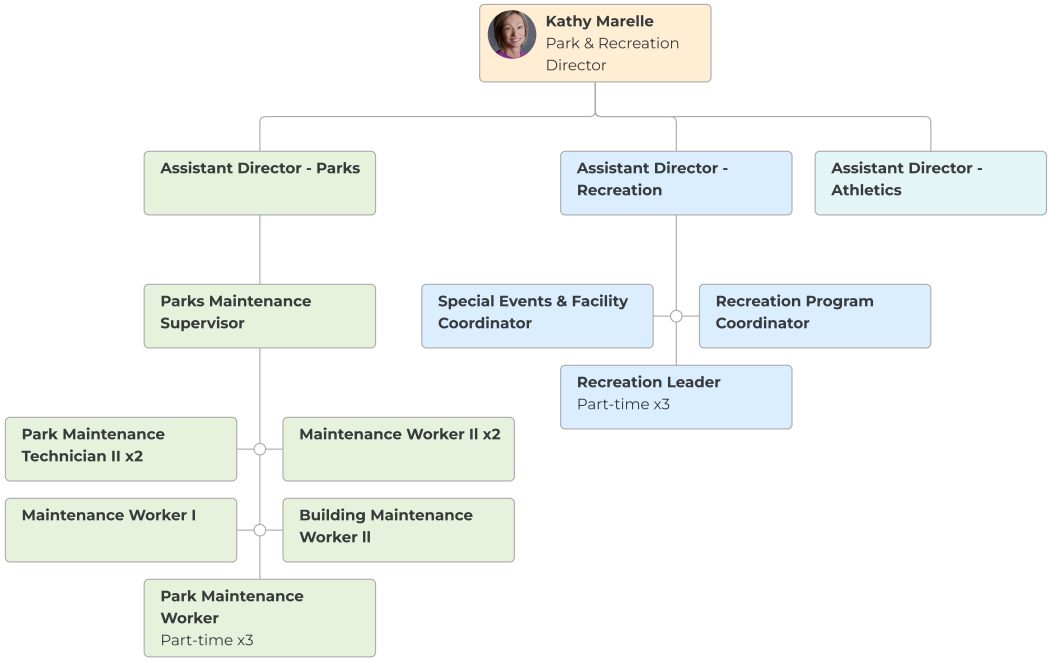
| | |
|---|---|
| Ongoing | Preserve and enhance city-owned parks and facilities through proper maintenance and equipment upgrades. |
| Ongoing | Promote a healthy, active lifestyle for the citizens of Duluth. |
| Ongoing | Provide great customer service for citizens and all who come in contact with parks personnel. |
| Ongoing | Offer a full range of quality classes, activities, athletics, special events, and facilities. |
| Ongoing | Maintain park green space and facilities at a level that exceeds the minimum standards set by the Georgia Parks and Recreation Association. |
| Ongoing | Continue to serve the public with high quality professional standards based on a citizen-driven approach that offers quality programs and activities |

## Department Goals

| | |
|---|---|
| FY 2024 | Based on the recent opening at Rogers Bride Park of the new pedestrian bridge and the new restroom/storage building develop staffing level plan for the park based on an anticipated increase in usage. |
| FY 2024 | Work with Director of Community Development/Engineering to ensure Phase II improvement at Rodgers Bridge Park including the parking lots, walking trail, pavilion and repaving of the park entrance are complete according to the approved design plans. |
| FY 2024 | Monitor ongoing engineering project designs for the Bunten Road Park walking trail improvements, WP Jones Park retaining wall around the tennis courts, and Bunten Road Park pickleball court. It is anticipated the design plans will be used to bid on the project for construction later. |
| FY 2024 | Refinish gymnasium wood floor at Bunten Road Park to maintain its appearance and longevity. |

## Organizational Chart

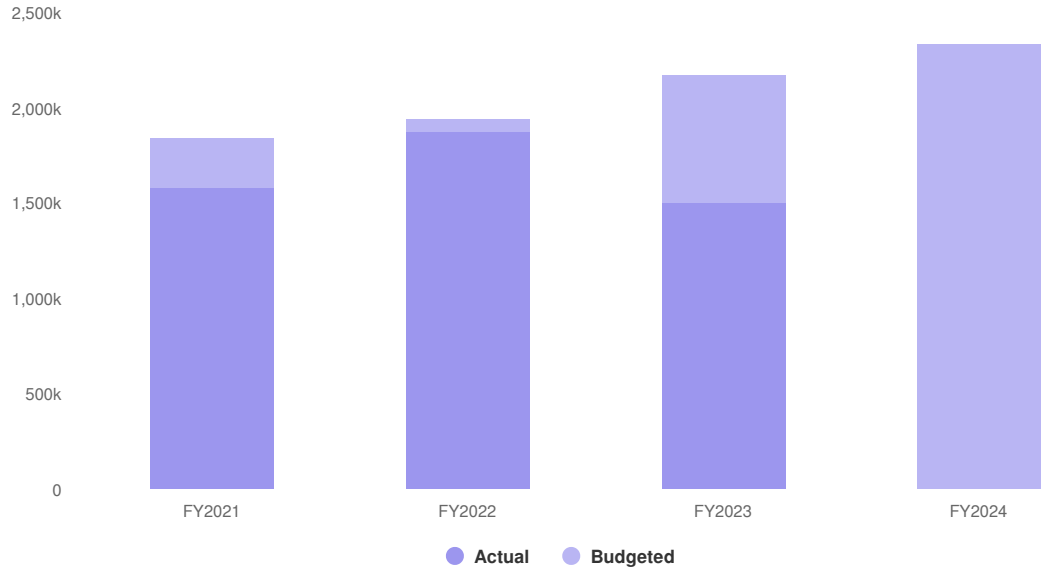
In FY 2024, a full-time Maintenance Worker will be to be added to Rogers Bridge Park.




## Expenditures Summary

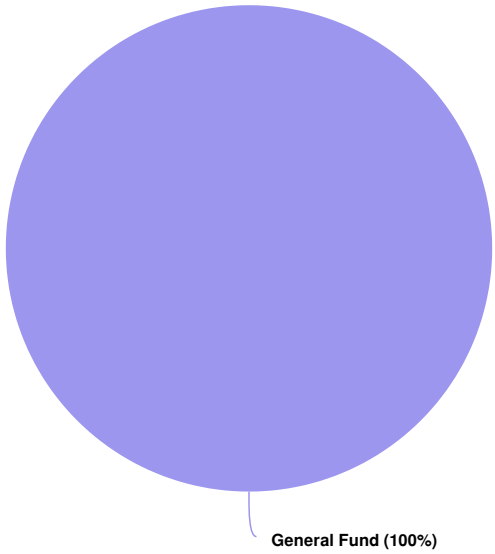
**$2,337,055** $167,625
(7.73% vs. prior year)

### Parks & Recreation Proposed and Historical Budget vs. Actual

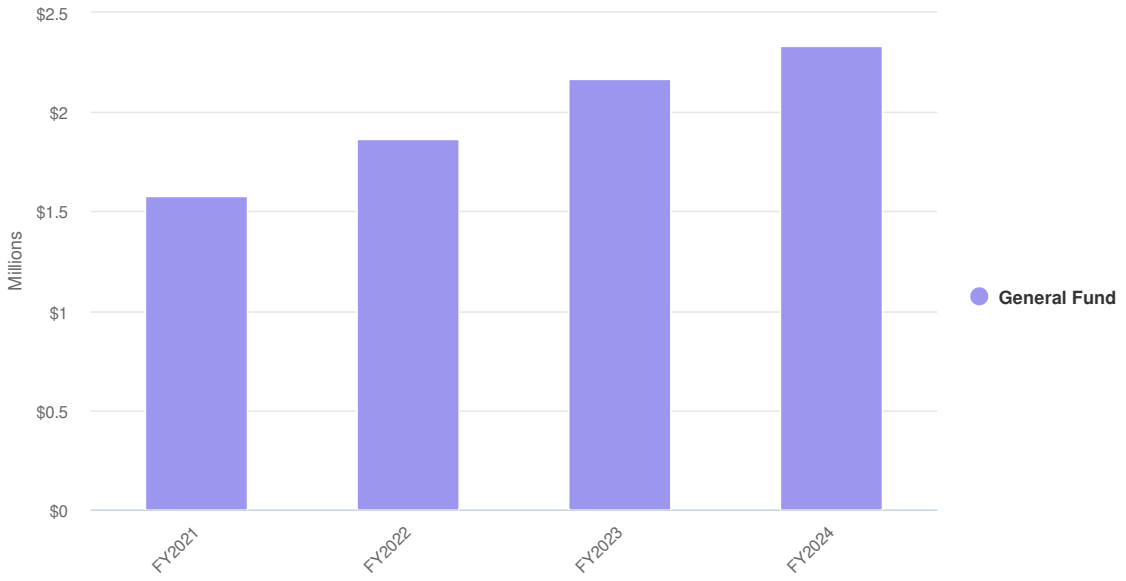



## Expenditures by Fund

### 2024 Expenditures by Fund



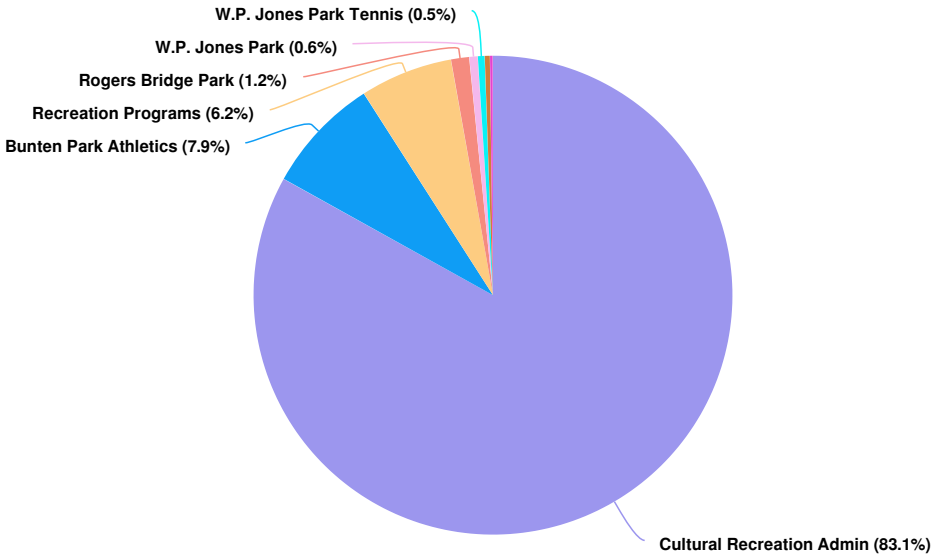
## Budgeted and Historical 2024 Expenditures by Fund



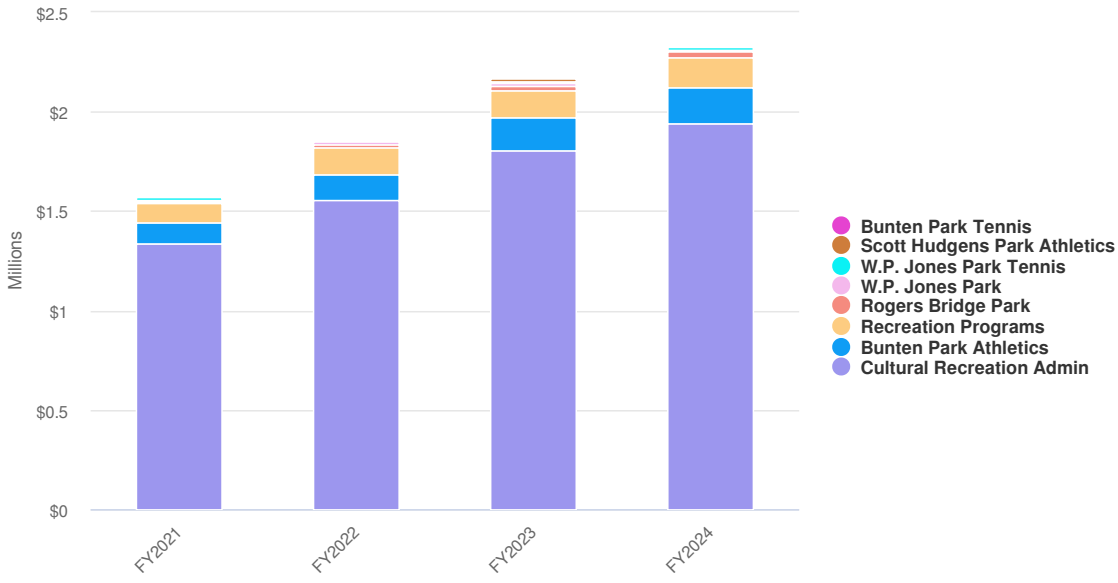

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $1,018,655 | $1,157,865 | $1,432,333 | $1,584,927 | $152,594 | 10.7% |
| Purchased/ Contracted Services | $350,929 | $396,888 | $449,219 | $436,377 | -$12,842 | -2.9% |
| Supplies | $187,205 | $230,490 | $287,878 | $315,751 | $27,873 | 9.7% |
| Capital Outlays | $21,500 | $83,952 | $0 | $0 | $0 | 0% |
| **Total General Fund:** | **$1,578,288** | **$1,869,196** | **$2,169,430** | **$2,337,055** | **$167,625** | **7.7%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

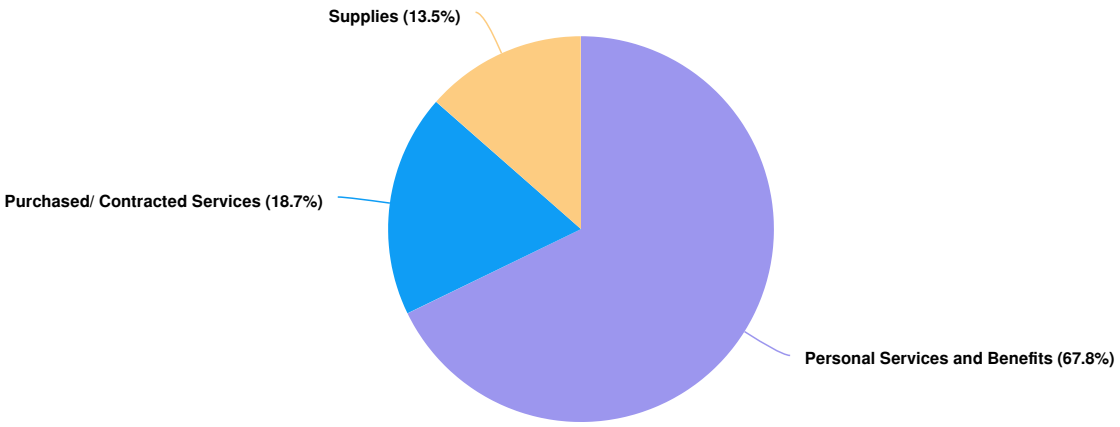



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Parks & Recreation | $1,578,288 | $1,869,196 | $2,169,430 | $2,337,055 | $167,625 | 7.7% |

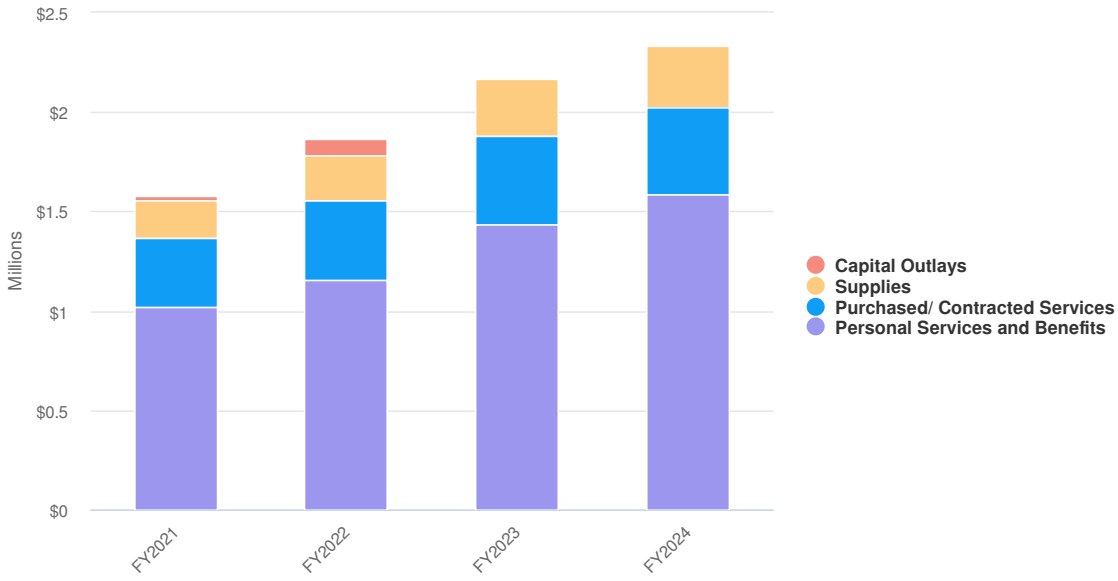
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Personal Services and Benefits | $1,018,655 | $1,157,865 | $1,432,333 | $1,584,927 | $152,594 | 10.7% |
| Purchased/ Contracted Services | $350,929 | $396,888 | $449,219 | $436,377 | -$12,842 | -2.9% |
| Supplies | $187,205 | $230,490 | $287,878 | $315,751 | $27,873 | 9.7% |
| Capital Outlays | $21,500 | $83,952 | $0 | $0 | $0 | 0% |
| **Total Expenditures:** | **$1,578,288** | **$1,869,196** | **$2,169,430** | **$2,337,055** | **$167,625** | **7.7%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| **Parks & Recreation** | | | | | | |
| Salaries & Wages | 100.6000.6110-511000 | $655,133 | $620,745 | $758,173 | $828,296 | 9.2% |
| Part Time Salaries & Wages | 100.6000.6110-511101 | $36,392 | $117,437 | $136,935 | $153,591 | 12.2% |
| Seasonal/Temporary | 100.6000.6110-511200 | $41,030 | $119,359 | $160,000 | $180,000 | 12.5% |
| Overtime | 100.6000.6110-511300 | $2,432 | $5,707 | $6,987 | $5,950 | -14.9% |
| **Total Parks & Recreation:** | | **$734,988** | **$863,248** | **$1,062,095** | **$1,167,836** | **10%** |
| **Total Salaries & Wages:** | | **$734,988** | **$863,248** | **$1,062,095** | **$1,167,836** | **10%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **Parks & Recreation** | | | | | | |
| Group Insurance | 100.6000.6110-512100 | $163,115 | $167,656 | $212,561 | $244,953 | 15.2% |
| FICA Tax | 100.6000.6110-512200 | $54,958 | $64,410 | $82,780 | $89,339 | 7.9% |
| Retirement Contrib/Pension | 100.6000.6110-512400 | $65,594 | $62,552 | $74,897 | $82,798 | 10.5% |
| **Total Parks & Recreation:** | | **$283,667** | **$294,617** | **$370,238** | **$417,091** | **12.7%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Employee Benefits:** | | **$283,667** | **$294,617** | **$370,238** | **$417,091** | **12.7%** |
| **Total Personal Services and Benefits:** | | **$1,018,655** | **$1,157,865** | **$1,432,333** | **$1,584,927** | **10.7%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| **Parks & Recreation** | | | | | | |
| Maintenance Tech/ Contracts | 100.6000.6110-521303 | $28,379 | $42,224 | $35,874 | $35,874 | 0% |
| **Total Parks & Recreation:** | | **$28,379** | **$42,224** | **$35,874** | **$35,874** | **0%** |
| **Total Purchased Professional & Technical Services:** | | **$28,379** | **$42,224** | **$35,874** | **$35,874** | **0%** |
| | | | | | | |
| **Purchased Property Services** | | | | | | |
| **Parks & Recreation** | | | | | | |
| Bldg. Maintenance/Cleaning | 100.6000.6110-522130 | $151,739 | $108,244 | $150,703 | $137,162 | -9% |
| Landscaping Bunten Road park | 100.6000.6110-522144 | $11,353 | $17,342 | $16,000 | $20,000 | 25% |
| Landscaping | 100.6000.6110-522149 | $69,170 | $111,947 | $123,201 | $116,086 | -5.8% |
| Vehicle Repairs/Maintenance | 100.6000.6110-522202 | $1,179 | $244 | $500 | $500 | 0% |
| Repairs & Maint - Equipment | 100.6000.6110-522206 | $0 | $210 | $300 | $800 | 166.7% |
| Equipment Rental | 100.6000.6218-522320 | $412 | $0 | $0 | $0 | 0% |
| **Total Parks & Recreation:** | | **$233,853** | **$237,987** | **$290,704** | **$274,548** | **-5.6%** |
| **Total Purchased Property Services:** | | **$233,853** | **$237,987** | **$290,704** | **$274,548** | **-5.6%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| **Parks & Recreation** | | | | | | |
| Cell Phones | 100.6000.6110-523203 | $5,299 | $3,870 | $5,940 | $5,940 | 0% |
| Advertising/Promotions | 100.6000.6110-523301 | $1,423 | $1,417 | $4,230 | $4,230 | 0% |
| Travel/Parking | 100.6000.6110-523500 | $21 | $2,673 | $1,135 | $2,835 | 149.8% |
| Dues & Professional Fees | 100.6000.6110-523600 | $1,656 | $1,718 | $2,260 | $2,260 | 0% |
| Certification/ Educ/Training | 100.6000.6110-523700 | $4,296 | $3,217 | $4,425 | $4,425 | 0% |
| Software Licenses | 100.6000.6110-523801 | $5,753 | $10,614 | $14,766 | $14,765 | 0% |
| Contract Labor | 100.6000.6115-523850 | $70,251 | $93,168 | $89,885 | $91,500 | 1.8% |
| **Total Parks & Recreation:** | | **$88,697** | **$116,677** | **$122,641** | **$125,955** | **2.7%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Other Purchased Services:** | | **$88,697** | **$116,677** | **$122,641** | **$125,955** | **2.7%** |
| **Total Purchased/ Contracted Services:** | | **$350,929** | **$396,888** | **$449,219** | **$436,377** | **-2.9%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| **Parks & Recreation** | | | | | | |
| Office Supplies | 100.6000.6110-531100 | $1,122 | $2,432 | $2,300 | $2,300 | 0% |
| Office Equipment | 100.6000.6110-531601 | $0 | $195 | $995 | $995 | 0% |
| Emp/Council & Comm. Relations | 100.6000.6110-531703 | $625 | $1,177 | $3,350 | $2,650 | -20.9% |
| Uniforms | 100.6000.6110-531706 | $4,371 | $4,928 | $4,900 | $4,900 | 0% |
| Park Projects | 100.6000.6110-531720 | $10,110 | $0 | $1,000 | $1,000 | 0% |
| Supplies | 100.6000.6115-531104 | $20,979 | $35,368 | $25,226 | $29,978 | 18.8% |
| Program Development/ Expansion | 100.6000.6115-531106 | $0 | $3,352 | $3,500 | $3,500 | 0% |
| Small Equipment | 100.6000.6115-531600 | $4,537 | $4,471 | $10,976 | $12,041 | 9.7% |
| Special Events | 100.6000.6115-531800 | $0 | $2,052 | $7,400 | $8,900 | 20.3% |
| Water/Sewer | 100.6000.6217-531210 | $1,919 | $6,306 | $2,460 | $4,320 | 75.6% |
| Gas | 100.6000.6217-531220 | $1,758 | $2,133 | $2,340 | $2,340 | 0% |
| Electric | 100.6000.6217-531230 | $4,241 | $5,092 | $6,600 | $6,677 | 1.2% |
| Water/Sewer | 100.6000.6218-531210 | $6,416 | $11,461 | $14,572 | $19,692 | 35.1% |
| Electric | 100.6000.6218-531230 | $3,744 | $5,714 | $8,200 | $9,073 | 10.6% |
| Water/Sewer | 100.6000.6220-531210 | $691 | $1,134 | $3,140 | $1,740 | -44.6% |
| Electric | 100.6000.6220-531230 | $7,218 | $6,954 | $9,000 | $9,252 | 2.8% |
| Electric | 100.6000.6221-531230 | $3,739 | $3,432 | $4,500 | $4,626 | 2.8% |
| Water/Sewer | 100.6000.6222-531210 | $18,550 | $35,269 | $67,921 | $53,797 | -20.8% |
| Gas | 100.6000.6222-531220 | $2,541 | $2,689 | $2,760 | $3,120 | 13% |
| Electric | 100.6000.6222-531230 | $72,606 | $75,227 | $81,672 | $90,880 | 11.3% |
| Small Equipment | 100.6000.6222-531600 | $15,023 | $13,551 | $15,166 | $35,965 | 137.1% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Water/Sewer | 100.6000.6223-531210 | $4,027 | $3,930 | $5,100 | $2,700 | -47.1% |
| Electric | 100.6000.6223-531230 | $2,989 | $3,623 | $4,800 | $5,305 | 10.5% |
| **Total Parks & Recreation:** | | **$187,205** | **$230,490** | **$287,878** | **$315,751** | **9.7%** |
| **Total Supplies:** | | **$187,205** | **$230,490** | **$287,878** | **$315,751** | **9.7%** |
| **Total Supplies:** | | **$187,205** | **$230,490** | **$287,878** | **$315,751** | **9.7%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| **Machinery & Equipment** | | | | | | |
| **Parks & Recreation** | | | | | | |
| Vehicles | 100.6000.6110-542200 | $21,500 | $83,952 | $0 | $0 | 0% |
| **Total Parks & Recreation:** | | **$21,500** | **$83,952** | **$0** | **$0** | **0%** |
| **Total Machinery & Equipment:** | | **$21,500** | **$83,952** | **$0** | **$0** | **0%** |
| **Total Capital Outlays:** | | **$21,500** | **$83,952** | **$0** | **$0** | **0%** |
| **Total Expense Objects:** | | **$1,578,288** | **$1,869,196** | **$2,169,430** | **$2,337,055** | **7.7%** |

# Economic Development & Marketing



**Chris McGahee**
Economic Development & Marketing Director

## 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.

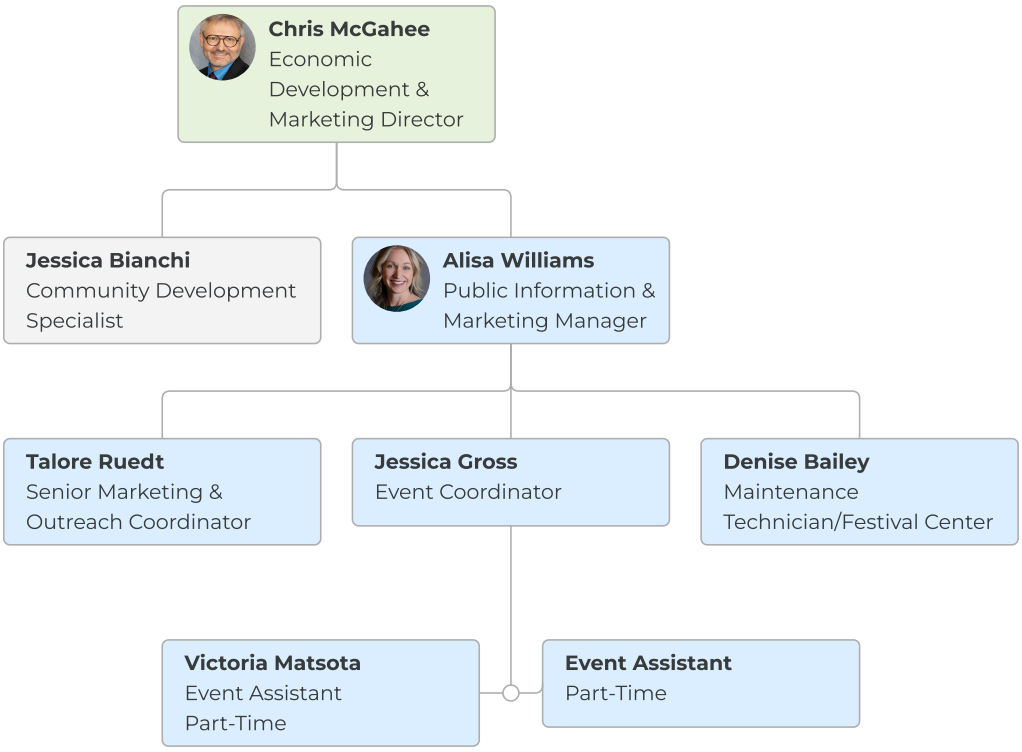
## Objectives

| | |
|---|---|
| Ongoing | Manage 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. |
| 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 a 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 the 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. |

## Department Goals

| | |
|---|---|
| FY 2024 | Continue efforts to market Urban Redevelopment Agency land along Buford Highway at Brock Road to interested developers as a mixed-use development of residential townhomes, with retail space on the ground floor. |
| FY 2024 | Develop plans to activate/program the recently opened synthetic lawn along Main Street to include activities year-round. |
| FY 2024 | Work with Downtown Development Authority members to develop a marketing strategy to promote the businesses downtown, including programing of the redesigned website and influencers' promotional/social media postings. |
| FY 2024 | Develop an overall roll out marketing campaign to inform residents of the upcoming changes in the City's garbage program, which is transitioning from the current resident purchased garbage bags system to a new system involving two wheeled carts for both garbage and recycling. |
| FY 2024 | Monitor the inventory of available office, retail, and industrial space for lease to assist all types of business in locating the City of Duluth. |

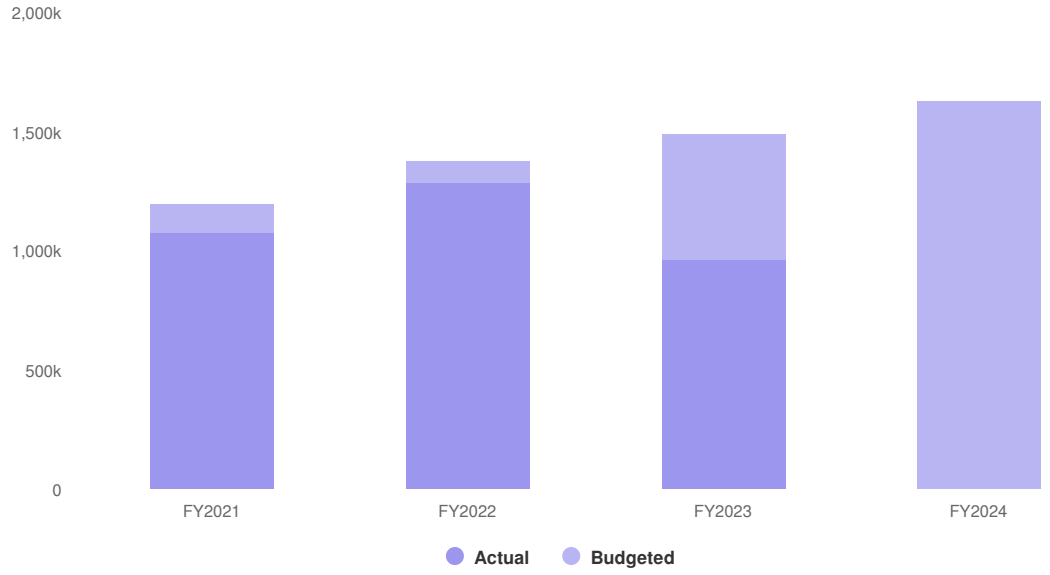
## Organizational Chart




## Expenditures Summary

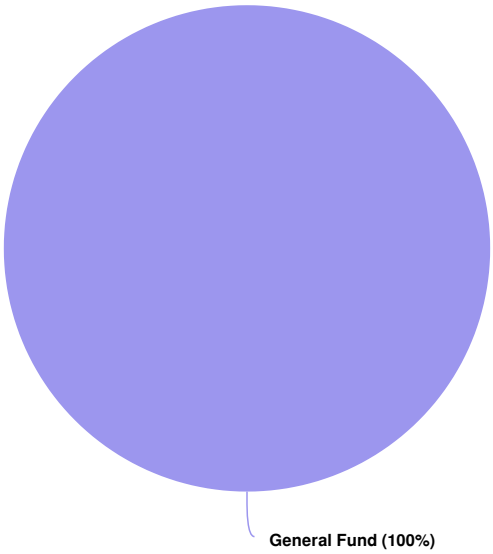
**$1,627,367** **$138,559**
(9.31% vs. prior year)

### Economic Development & Marketing Proposed and Historical Budget vs. Actual

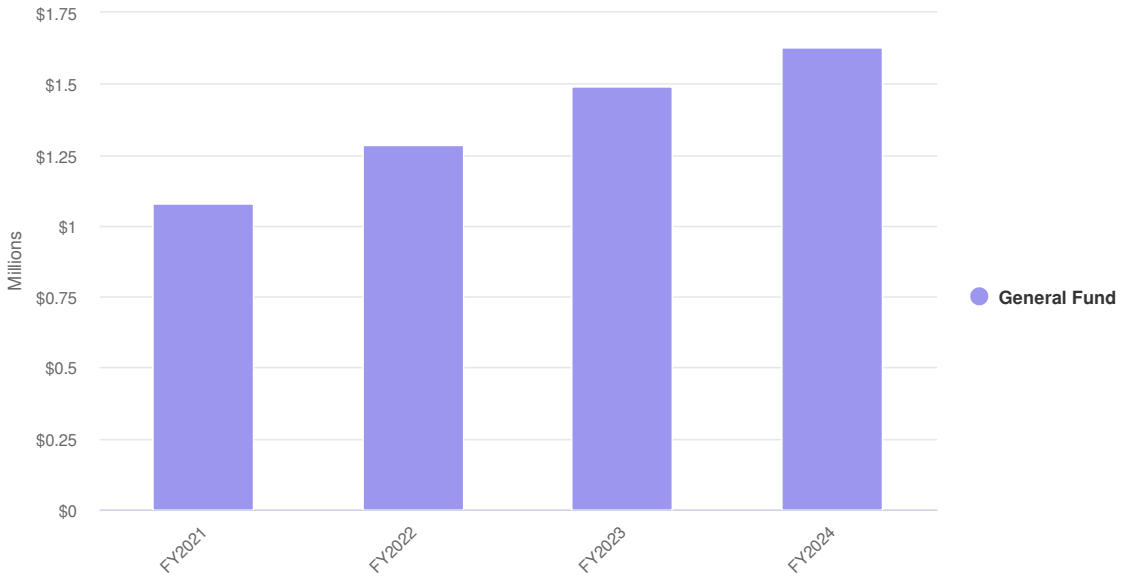



## Expenditures by Fund

### 2024 Expenditures by Fund



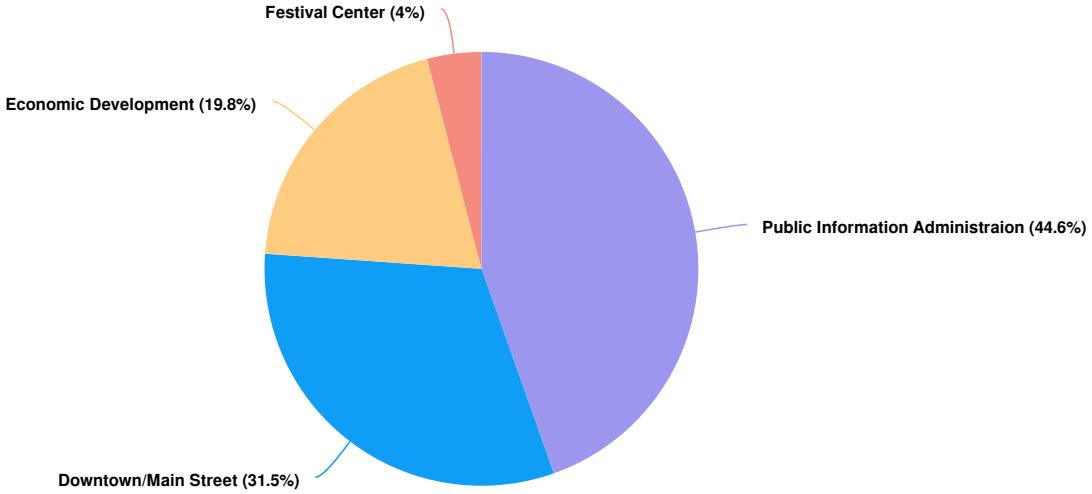
## Budgeted and Historical 2024 Expenditures by Fund



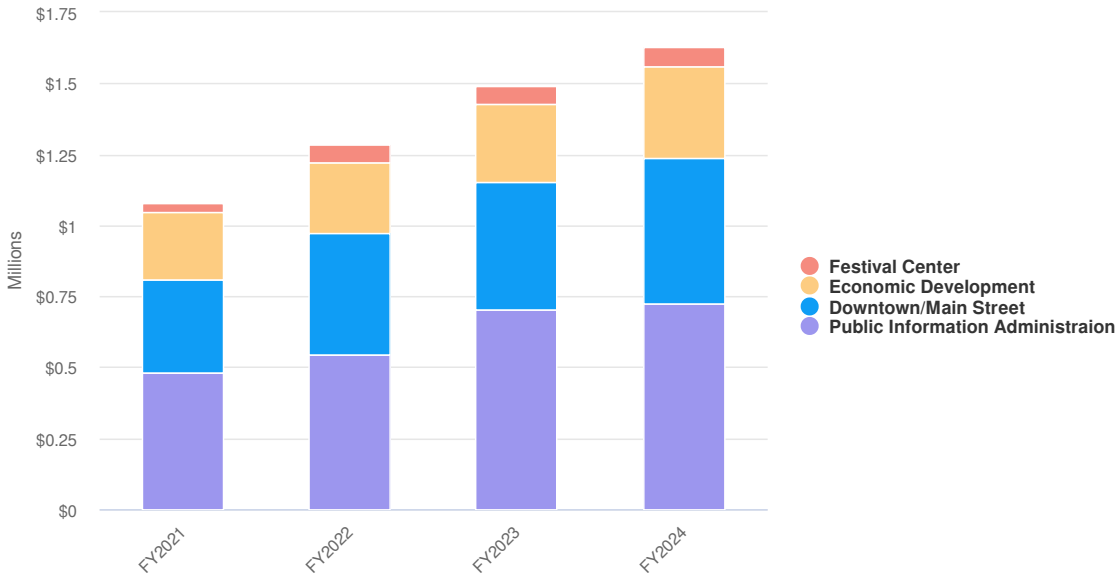

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $567,395 | $627,332 | $725,053 | $799,835 | $74,783 | 10.3% |
| Purchased/ Contracted Services | $87,126 | $121,469 | $150,519 | $154,206 | $3,687 | 2.4% |
| Supplies | $423,676 | $534,476 | $581,244 | $641,333 | $60,089 | 10.3% |
| Capital Outlays | $0 | $0 | $31,993 | $31,993 | $0 | 0% |
| **Total General Fund:** | **$1,078,197** | **$1,283,278** | **$1,488,809** | **$1,627,367** | **$138,559** | **9.3%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

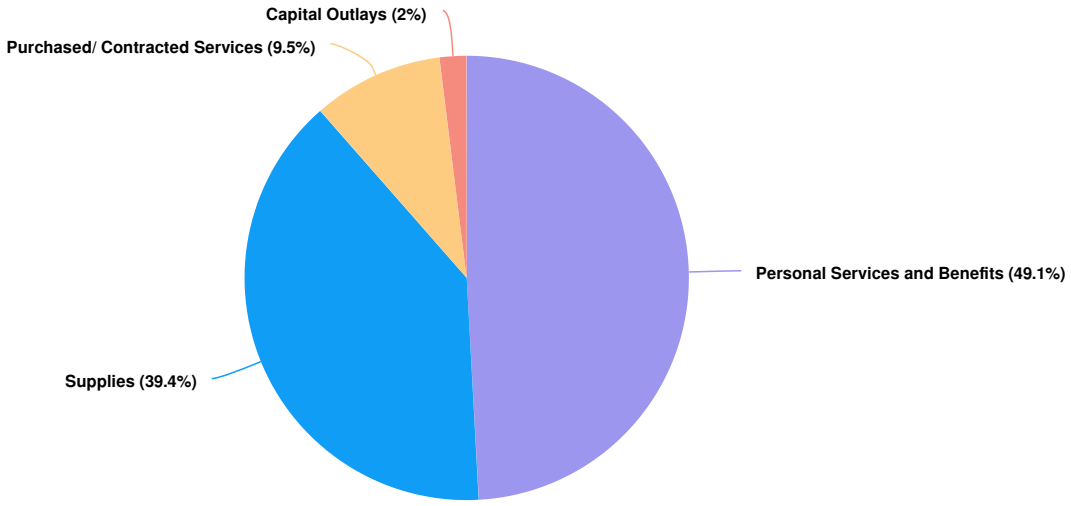



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Public Information/Marketing | | | | | | |

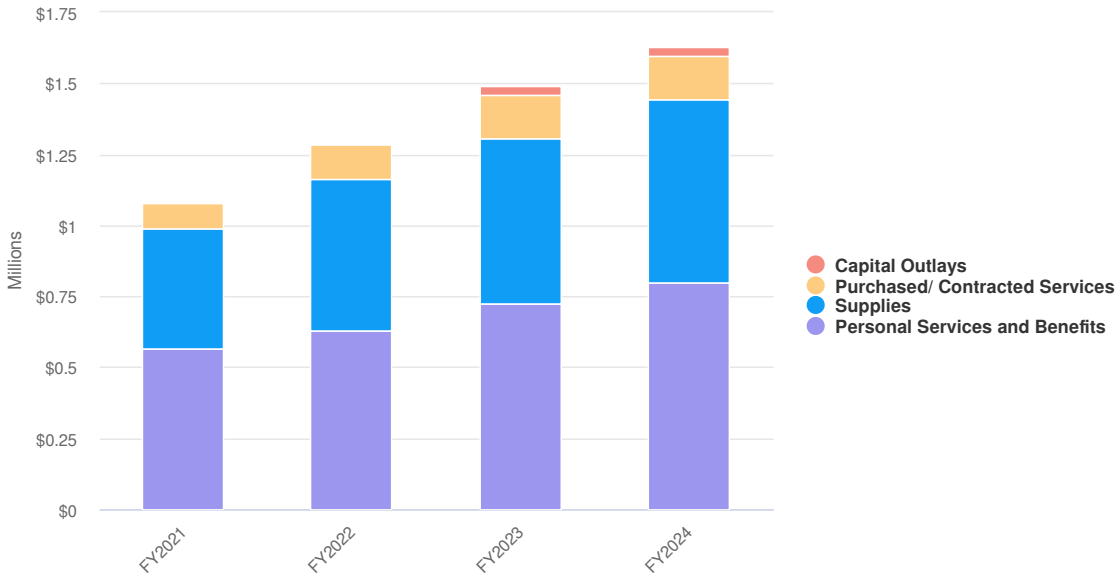
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Public Information Administraion | | | | | | |
| Personal Services and Benefits | $364,043 | $415,777 | $504,245 | $535,026 | $30,781 | 6.1% |
| Purchased/ Contracted Services | $21,788 | $25,911 | $46,556 | $41,061 | -$5,495 | -11.8% |
| Supplies | $96,321 | $100,892 | $150,807 | $149,375 | -$1,432 | -0.9% |
| **Total Public Information Administraion:** | **$482,153** | **$542,581** | **$701,608** | **$725,462** | **$23,854** | **3.4%** |
| | | | | | | |
| Downtown/Main Street | | | | | | |
| Purchased/ Contracted Services | $38,327 | $42,203 | $53,482 | $57,675 | $4,193 | 7.8% |
| Supplies | $290,401 | $389,164 | $367,487 | $423,752 | $56,265 | 15.3% |
| Capital Outlays | $0 | $0 | $31,993 | $31,993 | $0 | 0% |
| **Total Downtown/Main Street:** | **$328,728** | **$431,367** | **$452,962** | **$513,420** | **$60,458** | **13.3%** |
| | | | | | | |
| Festival Center | | | | | | |
| Purchased/ Contracted Services | $7,520 | $29,259 | $25,040 | $27,020 | $1,980 | 7.9% |
| Supplies | $22,773 | $34,617 | $37,900 | $38,536 | $636 | 1.7% |
| **Total Festival Center:** | **$30,293** | **$63,876** | **$62,940** | **$65,556** | **$2,616** | **4.2%** |
| **Total Public Information/Marketing:** | **$841,173** | **$1,037,823** | **$1,217,510** | **$1,304,438** | **$86,928** | **7.1%** |
| | | | | | | |
| Planning & Development | | | | | | |
| Economic Development | | | | | | |
| Personal Services and Benefits | $203,352 | $211,555 | $220,808 | $264,809 | $44,002 | 19.9% |
| Purchased/ Contracted Services | $19,490 | $24,097 | $25,441 | $28,450 | $3,009 | 11.8% |
| Supplies | $14,181 | $9,803 | $25,050 | $29,670 | $4,620 | 18.4% |
| **Total Economic Development:** | **$237,023** | **$245,454** | **$271,299** | **$322,929** | **$51,631** | **19%** |
| **Total Planning & Development:** | **$237,023** | **$245,454** | **$271,299** | **$322,929** | **$51,631** | **19%** |
| **Total Expenditures:** | **$1,078,197** | **$1,283,278** | **$1,488,809** | **$1,627,367** | **$138,559** | **9.3%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| **Public Information/Marketing** | | | | | | |
| Salaries & Wages | 100.1080.1570-511000 | $235,742 | $250,268 | $261,811 | $276,070 | 5.4% |
| Part Time Salaries & Wages | 100.1080.1570-511101 | $4,642 | $28,937 | $78,796 | $87,497 | 11% |
| Seasonal/Temporary | 100.1080.1570-511200 | $14,128 | $22,390 | $33,000 | $30,436 | -7.8% |
| Overtime | 100.1080.1570-511300 | $1,461 | $1,071 | $3,752 | $3,984 | 6.2% |
| **Total Public Information/Marketing:** | | **$255,974** | **$302,666** | **$377,359** | **$397,987** | **5.5%** |
| | | | | | | |
| **Planning & Development** | | | | | | |
| Salaries & Wages | 100.7000.7520-511000 | $158,683 | $163,861 | $170,827 | $205,036 | 20% |
| **Total Planning & Development:** | | **$158,683** | **$163,861** | **$170,827** | **$205,036** | **20%** |
| **Total Salaries & Wages:** | | **$414,656** | **$466,527** | **$548,186** | **$603,023** | **10%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **Public Information/Marketing** | | | | | | |
| Group Insurance | 100.1080.1570-512100 | $65,973 | $66,491 | $72,720 | $80,177 | 10.3% |
| FICA Tax | 100.1080.1570-512200 | $18,695 | $22,420 | $29,122 | $30,446 | 4.5% |
| Retirement Contrib/Pension | 100.1080.1570-512400 | $23,401 | $24,201 | $25,044 | $26,416 | 5.5% |
| **Total Public Information/Marketing:** | | **$108,069** | **$113,111** | **$126,886** | **$137,039** | **8%** |
| | | | | | | |
| **Planning & Development** | | | | | | |
| Group Insurance | 100.7000.7520-512100 | $16,776 | $18,938 | $19,830 | $23,585 | 18.9% |
| FICA Tax | 100.7000.7520-512200 | $12,016 | $12,300 | $13,068 | $15,685 | 20% |
| Retirement Contrib/Pension | 100.7000.7520-512400 | $15,878 | $16,457 | $17,083 | $20,504 | 20% |
| **Total Planning & Development:** | | **$44,670** | **$47,694** | **$49,981** | **$59,774** | **19.6%** |
| **Total Employee Benefits:** | | **$152,739** | **$160,805** | **$176,867** | **$196,813** | **11.3%** |
| **Total Personal Services and Benefits:** | | **$567,395** | **$627,332** | **$725,053** | **$799,835** | **10.3%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| **Public Information/Marketing** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Professional Services | 100.1080.1570-521200 | $7,502 | $9,241 | $20,801 | $14,801 | -28.8% |
| **Total Public Information/Marketing:** | | **$7,502** | **$9,241** | **$20,801** | **$14,801** | **-28.8%** |
| **Total Purchased Professional & Technical Services:** | | **$7,502** | **$9,241** | **$20,801** | **$14,801** | **-28.8%** |
| | | | | | | |
| **Purchased Property Services** | | | | | | |
| **Public Information/Marketing** | | | | | | |
| Bldg. Maintenance/Cleaning | 100.1080.1572-522130 | $7,520 | $28,015 | $23,540 | $25,520 | 8.4% |
| Linen/Uniform Rental Service | 100.1080.1572-522321 | $0 | $1,243 | $1,500 | $1,500 | 0% |
| **Total Public Information/Marketing:** | | **$7,520** | **$29,259** | **$25,040** | **$27,020** | **7.9%** |
| **Total Purchased Property Services:** | | **$7,520** | **$29,259** | **$25,040** | **$27,020** | **7.9%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| **Public Information/Marketing** | | | | | | |
| Cell Phones | 100.1080.1570-523203 | $1,935 | $1,530 | $1,620 | $1,620 | 0% |
| Dues & Professional Fees | 100.1080.1570-523600 | $10,689 | $12,652 | $20,135 | $20,640 | 2.5% |
| Certification/ Educ/Training | 100.1080.1570-523700 | $1,663 | $2,488 | $4,000 | $4,000 | 0% |
| Advertising/Promotions | 100.1080.1571-523301 | $24,754 | $27,960 | $31,100 | $31,100 | 0% |
| Music Licensing Fees | 100.1080.1571-523802 | $1,219 | $1,280 | $1,417 | $1,575 | 11.2% |
| Contract Labor | 100.1080.1571-523850 | $12,355 | $12,963 | $20,965 | $25,000 | 19.2% |
| **Total Public Information/Marketing:** | | **$52,614** | **$58,873** | **$79,237** | **$83,935** | **5.9%** |
| | | | | | | |
| **Planning & Development** | | | | | | |
| Cell Phones | 100.7000.7520-523203 | $1,080 | $1,080 | $1,080 | $1,080 | 0% |
| Travel/Parking | 100.7000.7520-523500 | $224 | $492 | $229 | $500 | 118.3% |
| Dues & Professional Fees | 100.7000.7520-523600 | $16,342 | $20,491 | $22,860 | $23,370 | 2.2% |
| Certification/ Educ/Training | 100.7000.7520-523700 | $1,844 | $2,033 | $1,272 | $3,500 | 175.2% |
| **Total Planning & Development:** | | **$19,490** | **$24,097** | **$25,441** | **$28,450** | **11.8%** |
| **Total Other Purchased Services:** | | **$72,104** | **$82,970** | **$104,678** | **$112,385** | **7.4%** |
| **Total Purchased/ Contracted Services:** | | **$87,126** | **$121,469** | **$150,519** | **$154,206** | **2.4%** |
| | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| **Public Information/Marketing** | | | | | | |
| Office Supplies | 100.1080.1570-531100 | $1,784 | $1,592 | $1,750 | $1,750 | 0% |
| Emp/Council & Comm. Relations | 100.1080.1570-531703 | $12,948 | $1,621 | $16,850 | $16,850 | 0% |
| Citywide Promotions | 100.1080.1570-531704 | $40,474 | $43,292 | $62,207 | $64,775 | 4.1% |
| Newsletter | 100.1080.1570-531705 | $41,116 | $54,387 | $70,000 | $66,000 | -5.7% |
| Signs/Banners | 100.1080.1571-531103 | $7,550 | $7,164 | $8,750 | $8,750 | 0% |
| Supplies | 100.1080.1571-531104 | $2,280 | $2,810 | $3,000 | $3,000 | 0% |
| Small Equipment | 100.1080.1571-531600 | $996 | $929 | $1,000 | $4,400 | 340% |
| Special Events | 100.1080.1571-531800 | $274,574 | $341,611 | $354,737 | $407,602 | 14.9% |
| Fireworks/Concerts | 100.1080.1571-531802 | $5,000 | $36,650 | $0 | $0 | 0% |
| Building Supplies | 100.1080.1572-531102 | $5,151 | $5,998 | $6,000 | $6,000 | 0% |
| Water/Sewer | 100.1080.1572-531210 | $1,818 | $4,840 | $5,520 | $5,520 | 0% |
| Gas | 100.1080.1572-531220 | $4,299 | $5,220 | $5,460 | $5,580 | 2.2% |
| Electric | 100.1080.1572-531230 | $11,266 | $16,311 | $18,420 | $18,936 | 2.8% |
| Small Equipment | 100.1080.1572-531600 | $238 | $2,248 | $2,500 | $2,500 | 0% |
| **Total Public Information/Marketing:** | | **$409,495** | **$524,673** | **$556,194** | **$611,663** | **10%** |
| | | | | | | |
| **Planning & Development** | | | | | | |
| Office Supplies | 100.7000.7520-531100 | $1,501 | $394 | $1,500 | $1,500 | 0% |
| Supplies | 100.7000.7520-531104 | $0 | $1,167 | $1,500 | $1,500 | 0% |
| Subscriptions & Periodicals | 100.7000.7520-531400 | $756 | $803 | $1,050 | $1,150 | 9.5% |
| Office Equipment | 100.7000.7520-531601 | $0 | $60 | $3,600 | $5,520 | 53.3% |
| Citywide Promotions | 100.7000.7520-531704 | $11,924 | $7,380 | $17,400 | $20,000 | 14.9% |
| **Total Planning & Development:** | | **$14,181** | **$9,803** | **$25,050** | **$29,670** | **18.4%** |
| **Total Supplies:** | | **$423,676** | **$534,476** | **$581,244** | **$641,333** | **10.3%** |
| **Total Supplies:** | | **$423,676** | **$534,476** | **$581,244** | **$641,333** | **10.3%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| | | | | | | |
| Capital Outlays | | | | | | |
| Machinery & Equipment | | | | | | |
| Public Information/Marketing | | | | | | |
| Vehicles | 100.1080.1571-542200 | $0 | $0 | $31,993 | $31,993 | 0% |
| **Total Public Information/Marketing:** | | **$0** | **$0** | **$31,993** | **$31,993** | **0%** |
| **Total Machinery & Equipment:** | | **$0** | **$0** | **$31,993** | **$31,993** | **0%** |
| **Total Capital Outlays:** | | **$0** | **$0** | **$31,993** | **$31,993** | **0%** |
| **Total Expense Objects:** | | **$1,078,197** | **$1,283,278** | **$1,488,809** | **$1,627,367** | **9.3%** |

# Awards

**2022-2023 AWARDS**

- SFEA Best Event Within an Event: Fridays-N-Duluth's 90's Night
- SFEA Diversity, Equality & Inclusion Initiative Award: International Night
- SFEA Best Mascot: Dee Dee
- SFEA Best Photo-Op: Fridays-N-Duluth's Whimsical Wonderland
- SFEA Best Virtual Event: Connect Duluth



# Economic Development & Marketing Department Performance Measures

| PREFORMANCE MEASURES | Actual FY 2021 | Actual FY 2022 | Adopted FY 2023 | Target FY 2024 |
|---|---|---|---|---|
| Total Number of Social Media Posts | 501 | 700 | 611 | 695 |
| Total Engagement | 51362 | 88601 | 82042 | 87000 |
| Total Impressions | 1,151,046 | 2,753,554 | 1,926,537 | 2,300,000 |
| Total number of followers on all social media sites | 39,134 | 42,795 | 47,844 | 50,000 |

# Community Development & Engineering



**Marjorie Pozin**
Community Development Director

## Mission

The Mission of the Duluth Department of Community Development and Engineering is to develop and implement creative community-based strategies to enhance economic opportunity, build strong neighborhoods, and ensure a dynamic framework for quality growth and development.

## Department Description

The Community Development and Engineering Department is dedicated to providing the highest level of quality customer service to the residents, businesses, and visitors of
Duluth. In addition to the areas of responsibility below, this department is responsible for:

- Managing applications for land use changes and modifications
- Enforcing city codes and ordinances
- Reviewing Plans
- Issuing Permits
- Conducting Inspections
- Providing transportation planning management
- Supporting marketing and local events
- Verifying site and hydrology compliance

The Department performs these duties with the assistance of the city's ordinances and regulations, the elected officials, citizens, developers, builders, city
employees and sometimes the expertise of outside agencies. The Community Development and Engineering Department also oversees the City's Comprehensive Plan and coordinates long-range planning efforts with other government agencies at the County, State, and Federal levels.

## Objectives

| | |
|---|---|
| Ongoing | Successfully undertake the department's daily activities<br>· Manage the development process<br>· Manage rezoning/variance/special use processes<br>· Manage the Unified Development Code<br>· Enforce all development regulations<br>· Conduct plan reviews for all projects<br>· Conduct business retention and attraction<br>· Manage the City's Stormwater infrastructure<br>· 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. |

## Department Goals

| | |
|---|---|
| FY 2024 | Purchase body cameras for Code Enforcement Officers to wear while out in the field to record interactions with residents and business owners. |

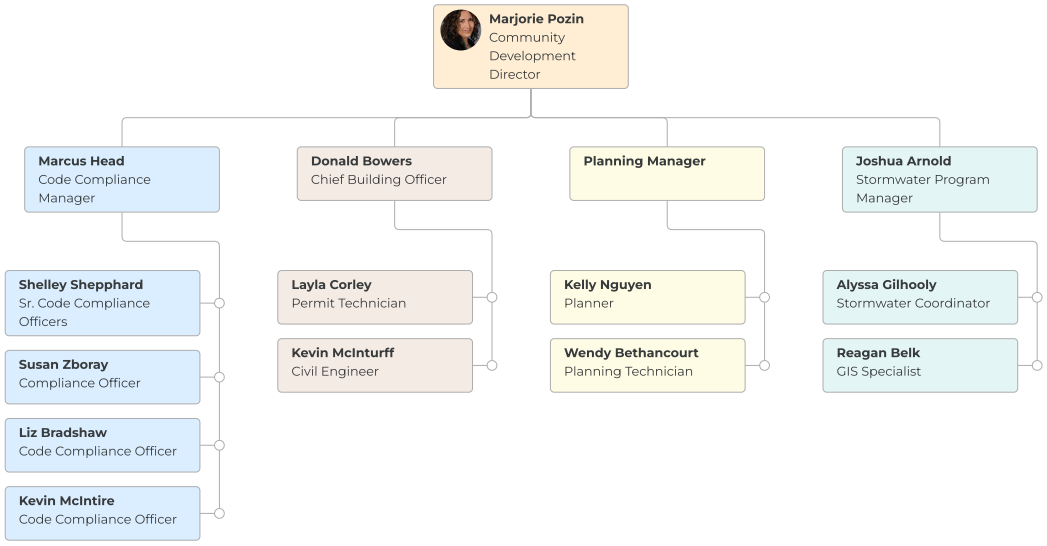
| | |
|---|---|
| FY 2024 | Determine any needed changes in staff roles and responsibilities based on hiring of the outside consulting City Engineer to be the new Director of Community Development/Engineering, hiring of a new outside consulting City Engineer and Deputy Director Community Development & Engineer. |
| FY 2024 | Work with the City Attorney to complete the land acquisition phase of the sewer line installation in the Pinecrest and Hill communities. |
| FY 2024 | Complete the design phase and prepare documents for bidding in partnership with Gwinnett County to install sewer lines in the Pinecrest and Hill communities using federal American Rescue Plan Act funds and local Special Purpose Local Option Sales Tax funds. |
| FY 2024 | Continue monitoring of large on-going development projects in the City, including the realignment of Davenport Road, quite zone train crossing at the three locations in downtown, Encore residential development and Morlowe Duluth, a age restricted multi-family residential development. |

## Community Development & Engineering



## Organizational Chart

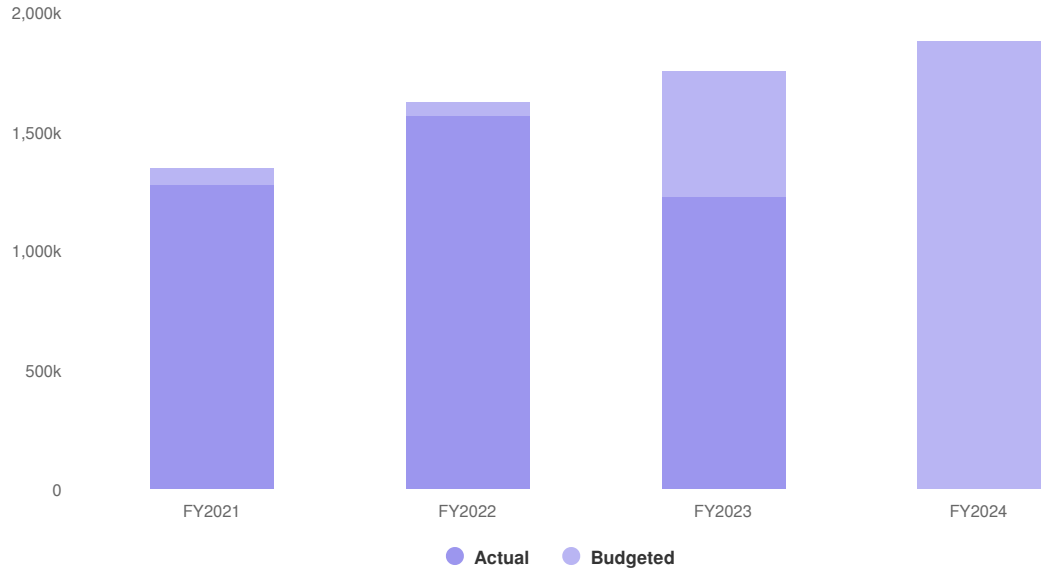
Retitle Planning Development Director to Community Development Director and Senior Planner added part-time and full-time job. Also, a change of Code Compliance Officer from part time to a full-time Senior Code Compliance Officer, and Administrative Assistant and Development Coordinator was promoted to Permit Tech.
On the other hand, the StormWater Technician position was eliminated to add Senior Planner, and GIS Specialist moved to StormWater at 70% utilization.




## Expenditures Summary

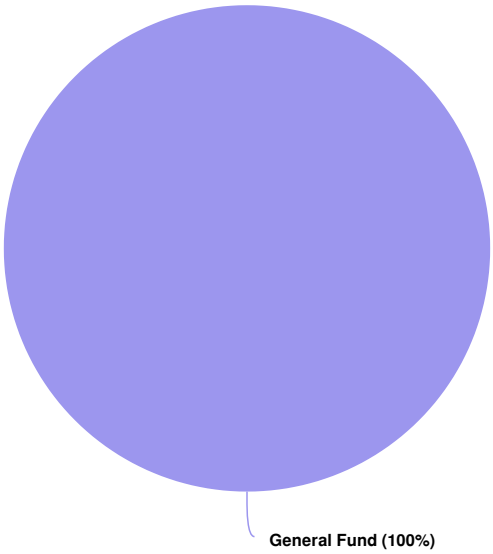
**$1,879,508** $122,143
(6.95% vs. prior year)

### Community Development & Engineering Proposed and Historical Budget vs. Actual

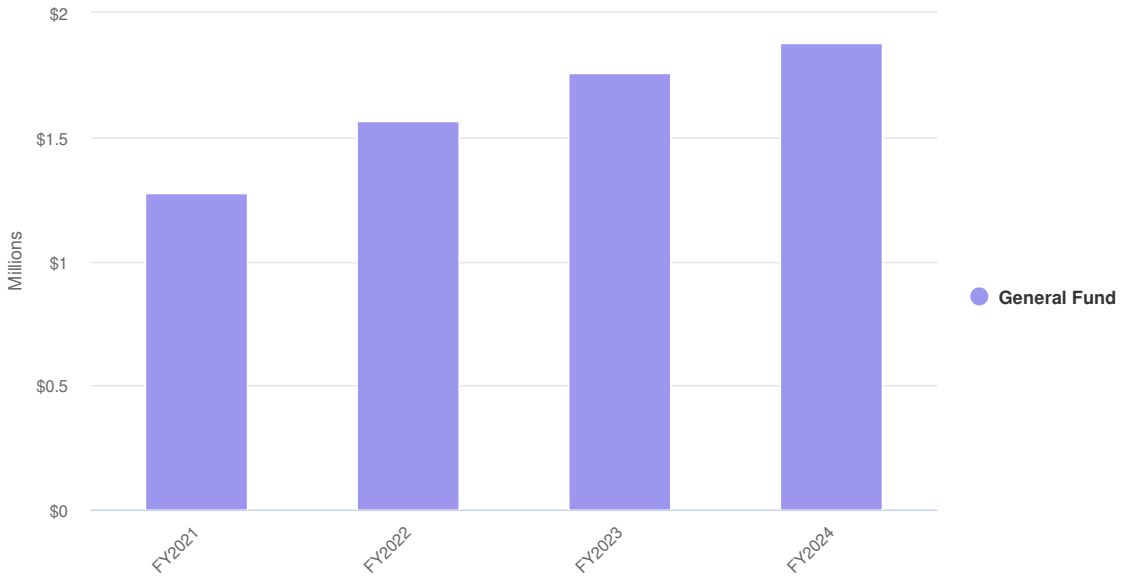



## Expenditures by Fund

### 2024 Expenditures by Fund



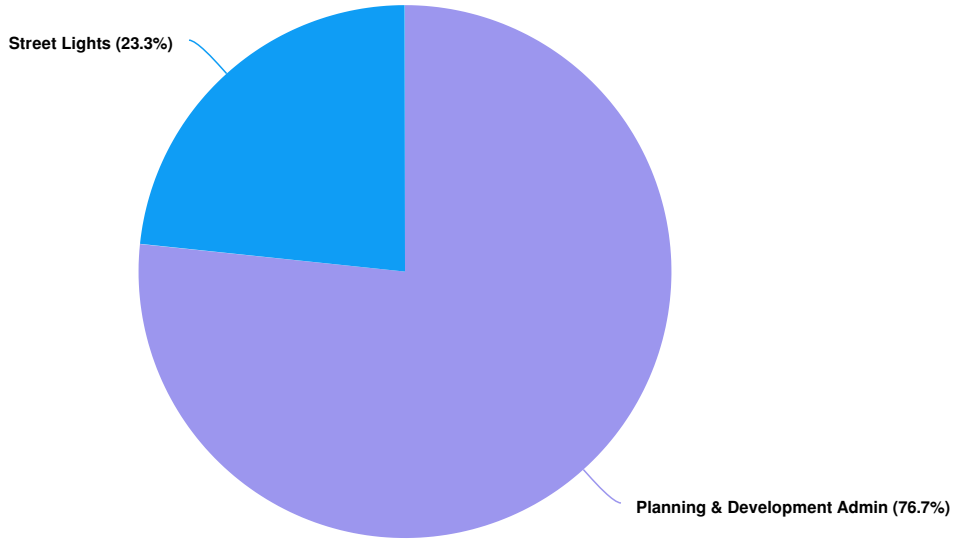
## Budgeted and Historical 2024 Expenditures by Fund



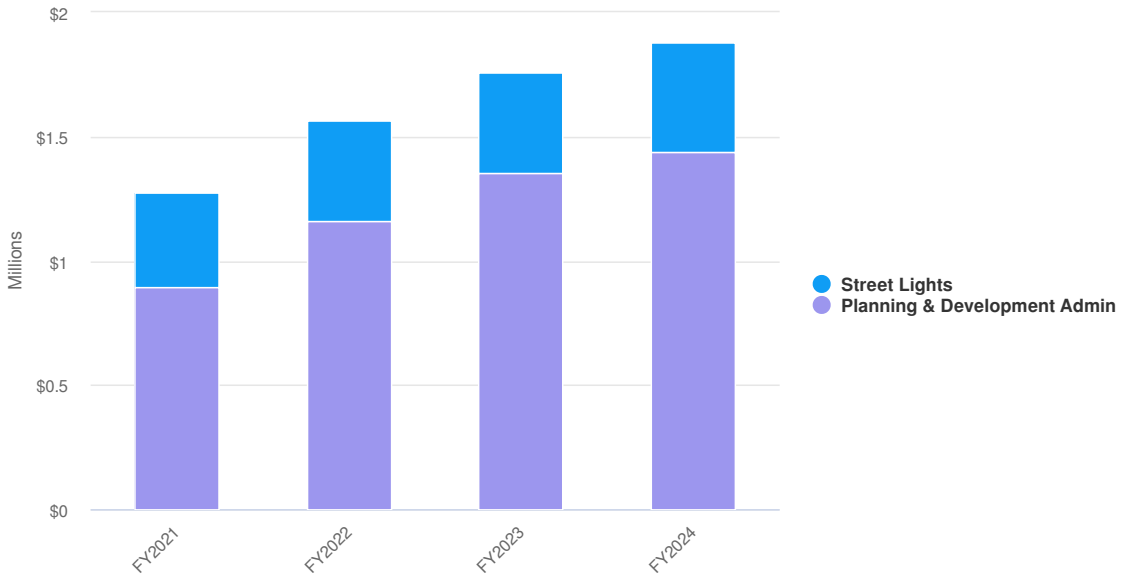

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $679,331 | $858,782 | $989,290 | $1,154,789 | $165,499 | 16.7% |
| Purchased/ Contracted Services | $216,746 | $218,854 | $287,262 | $282,872 | -$4,390 | -1.5% |
| Supplies | $375,286 | $427,342 | $395,205 | $430,847 | $35,642 | 9% |
| Capital Outlays | $5,229 | $25,759 | $32,908 | $4,000 | -$28,908 | -87.8% |
| Other Costs | $435 | $33,746 | $52,700 | $7,000 | -$45,700 | -86.7% |
| **Total General Fund:** | **$1,277,027** | **$1,564,482** | **$1,757,365** | **$1,879,508** | **$122,143** | **7%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

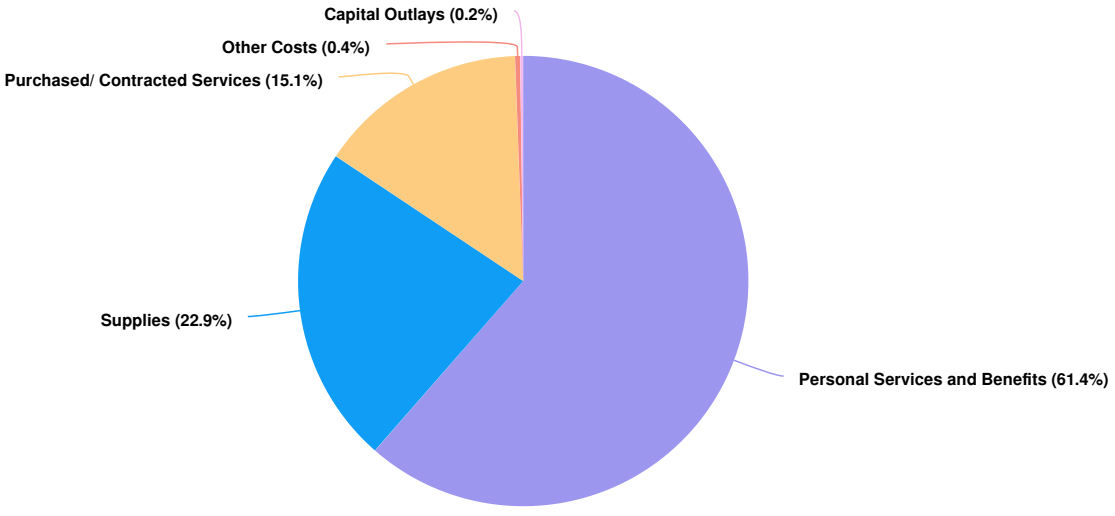



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Planning & Development | | | | | | |

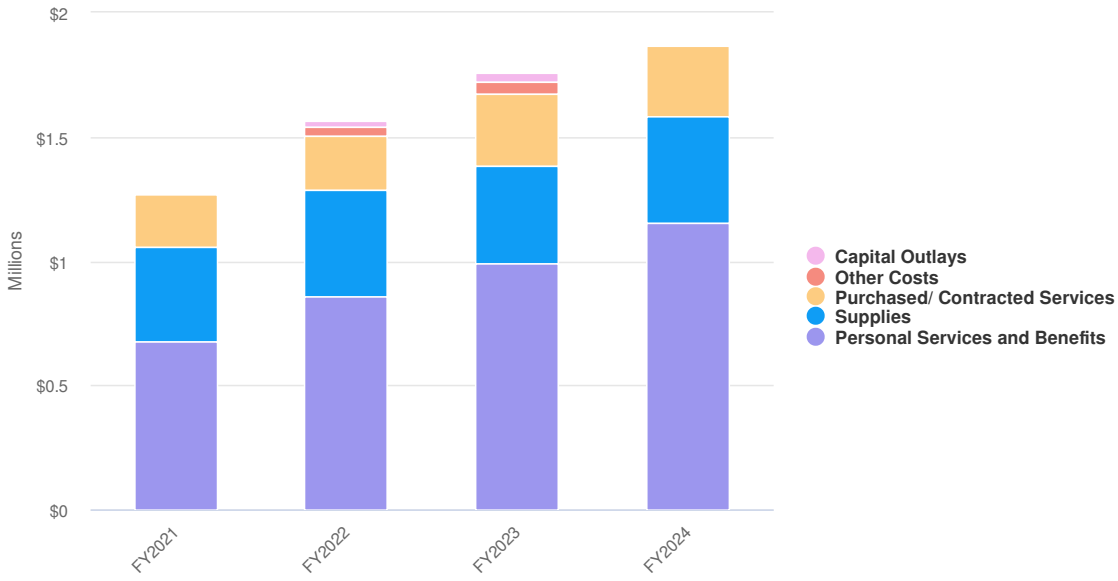
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Planning & Development Admin | | | | | | |
| Personal Services and Benefits | $679,331 | $858,782 | $989,290 | $1,154,789 | $165,499 | 16.7% |
| Purchased/ Contracted Services | $196,374 | $218,243 | $250,762 | $252,872 | $2,110 | 0.8% |
| Supplies | $11,652 | $21,045 | $27,777 | $22,109 | -$5,668 | -20.4% |
| Capital Outlays | $5,229 | $25,759 | $32,908 | $4,000 | -$28,908 | -87.8% |
| Other Costs | $435 | $33,746 | $52,700 | $7,000 | -$45,700 | -86.7% |
| **Total Planning & Development Admin:** | **$893,020** | **$1,157,575** | **$1,353,437** | **$1,440,770** | **$87,333** | **6.5%** |
| | | | | | | |
| Street Lights | | | | | | |
| Purchased/ Contracted Services | $20,372 | $611 | $36,500 | $30,000 | -$6,500 | -17.8% |
| Supplies | $363,635 | $406,297 | $367,428 | $408,738 | $41,310 | 11.2% |
| **Total Street Lights:** | **$384,007** | **$406,907** | **$403,928** | **$438,738** | **$34,810** | **8.6%** |
| **Total Planning & Development:** | **$1,277,027** | **$1,564,482** | **$1,757,365** | **$1,879,508** | **$122,143** | **7%** |
| **Total Expenditures:** | **$1,277,027** | **$1,564,482** | **$1,757,365** | **$1,879,508** | **$122,143** | **7%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| **Planning & Development** | | | | | | |
| Salaries & Wages | 100.7000.7410-511000 | $452,367 | $572,506 | $663,612 | $773,786 | 16.6% |
| Part Time Salaries & Wages | 100.7000.7410-511101 | $28,998 | $32,489 | $6,000 | $64,301 | 971.7% |
| Overtime | 100.7000.7410-511300 | $1,349 | $1,741 | $7,128 | $7,375 | 3.5% |
| **Total Planning & Development:** | | **$482,714** | **$606,737** | **$676,740** | **$845,463** | **24.9%** |
| **Total Salaries & Wages:** | | **$482,714** | **$606,737** | **$676,740** | **$845,463** | **24.9%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| **Planning & Development** | | | | | | |
| Group Insurance | 100.7000.7410-512100 | $116,564 | $151,385 | $193,727 | $166,303 | -14.2% |
| FICA Tax | 100.7000.7410-512200 | $35,823 | $44,991 | $51,770 | $64,907 | 25.4% |
| Retirement Contrib/Pension | 100.7000.7410-512400 | $44,230 | $55,669 | $67,053 | $78,116 | 16.5% |
| **Total Planning & Development:** | | **$196,617** | **$252,045** | **$312,550** | **$309,326** | **-1%** |
| **Total Employee Benefits:** | | **$196,617** | **$252,045** | **$312,550** | **$309,326** | **-1%** |
| **Total Personal Services and Benefits:** | | **$679,331** | **$858,782** | **$989,290** | **$1,154,789** | **16.7%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| **Planning & Development** | | | | | | |
| Professional Services | 100.7000.7410-521200 | $188,232 | $133,144 | $133,000 | $158,000 | 18.8% |
| Building Inspector | 100.7000.7410-521302 | $431 | $67,273 | $82,400 | $72,000 | -12.6% |
| **Total Planning & Development:** | | **$188,663** | **$200,416** | **$215,400** | **$230,000** | **6.8%** |
| **Total Purchased Professional & Technical Services:** | | **$188,663** | **$200,416** | **$215,400** | **$230,000** | **6.8%** |
| | | | | | | |
| **Purchased Property Services** | | | | | | |
| **Planning & Development** | | | | | | |
| Office Equipment Maintenance | 100.7000.7410-522201 | $0 | $0 | $250 | $250 | 0% |
| Vehicle Repairs/Maintenance | 100.7000.7410-522202 | $0 | $493 | $2,502 | $2,502 | 0% |
| General Repairs | 100.7000.7415-522210 | $20,372 | $611 | $36,500 | $30,000 | -17.8% |
| **Total Planning & Development:** | | **$20,372** | **$1,104** | **$39,252** | **$32,752** | **-16.6%** |
| **Total Purchased Property Services:** | | **$20,372** | **$1,104** | **$39,252** | **$32,752** | **-16.6%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| **Planning & Development** | | | | | | |
| Cell Phones | 100.7000.7410-523203 | $540 | $540 | $1,080 | $1,080 | 0% |
| Advertising/Public Notices | 100.7000.7410-523300 | $1,520 | $720 | $2,950 | $1,750 | -40.7% |
| Printing & Binding | 100.7000.7410-523400 | $1,653 | $1,705 | $1,800 | $2,000 | 11.1% |
| Travel/Parking | 100.7000.7410-523500 | $66 | $5,530 | $8,450 | $3,650 | -56.8% |
| Dues & Professional Fees | 100.7000.7410-523600 | $763 | $749 | $4,740 | $4,740 | 0% |
| Certification/ Educ/Training | 100.7000.7410-523700 | $3,169 | $6,547 | $8,590 | $6,900 | -19.7% |
| Software Licenses | 100.7000.7410-523801 | $0 | $1,542 | $5,000 | $0 | -100% |
| **Total Planning & Development:** | | **$7,710** | **$17,334** | **$32,610** | **$20,120** | **-38.3%** |
| **Total Other Purchased Services:** | | **$7,710** | **$17,334** | **$32,610** | **$20,120** | **-38.3%** |
| **Total Purchased/ Contracted Services:** | | **$216,746** | **$218,854** | **$287,262** | **$282,872** | **-1.5%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Planning & Development** | | | | | | |
| Office Supplies | 100.7000.7410-531100 | $1,525 | $2,327 | $4,500 | $4,500 | 0% |
| Supplies | 100.7000.7410-531104 | $5,395 | $13,242 | $14,235 | $7,834 | -45% |
| Subscriptions & Periodicals | 100.7000.7410-531400 | $102 | $382 | $1,000 | $2,000 | 100% |
| Emp/Council & Comm. Relations | 100.7000.7410-531703 | $923 | $593 | $3,375 | $3,375 | 0% |
| Uniforms | 100.7000.7410-531706 | $3,706 | $4,501 | $4,667 | $4,400 | -5.7% |
| Electric | 100.7000.7415-531230 | $363,635 | $406,297 | $367,428 | $408,738 | 11.2% |
| **Total Planning & Development:** | | **$375,286** | **$427,342** | **$395,205** | **$430,847** | **9%** |
| **Total Supplies:** | | **$375,286** | **$427,342** | **$395,205** | **$430,847** | **9%** |
| **Total Supplies:** | | **$375,286** | **$427,342** | **$395,205** | **$430,847** | **9%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| **Machinery & Equipment** | | | | | | |
| **Planning & Development** | | | | | | |
| Vehicles | 100.7000.7410-542200 | $5,229 | $25,759 | $32,908 | $4,000 | -87.8% |
| **Total Planning & Development:** | | **$5,229** | **$25,759** | **$32,908** | **$4,000** | **-87.8%** |
| **Total Machinery & Equipment:** | | **$5,229** | **$25,759** | **$32,908** | **$4,000** | **-87.8%** |
| **Total Capital Outlays:** | | **$5,229** | **$25,759** | **$32,908** | **$4,000** | **-87.8%** |
| | | | | | | |
| **Other Costs** | | | | | | |
| **Payments to Others** | | | | | | |
| **Planning & Development** | | | | | | |
| Community Betterment Program | 100.7000.7410-573002 | $435 | $33,746 | $52,700 | $7,000 | -86.7% |
| **Total Planning & Development:** | | **$435** | **$33,746** | **$52,700** | **$7,000** | **-86.7%** |
| **Total Payments to Others:** | | **$435** | **$33,746** | **$52,700** | **$7,000** | **-86.7%** |
| **Total Other Costs:** | | **$435** | **$33,746** | **$52,700** | **$7,000** | **-86.7%** |
| **Total Expense Objects:** | | **$1,277,027** | **$1,564,482** | **$1,757,365** | **$1,879,508** | **7%** |

# Public Safety



**Jacquelyn Carruth**
Chief of Police

## 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 itself on being able to serve all facets of police operations, while maintaining 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.

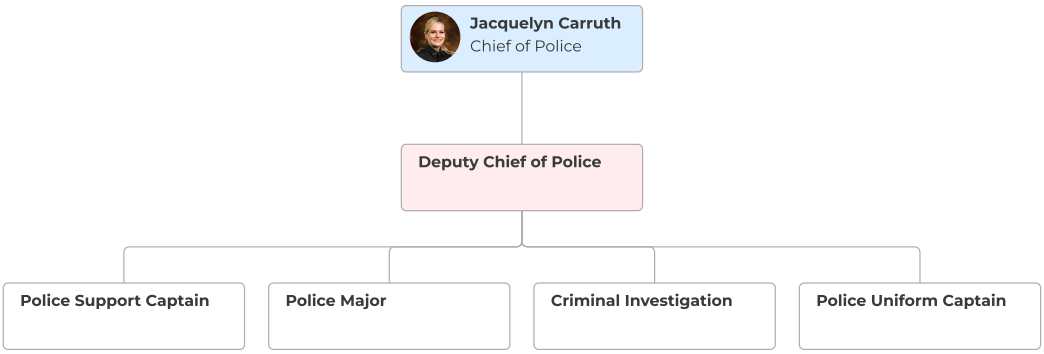
## Objectives

| | |
|---|---|
| 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 drugs, gangs, bullying and negative choices. |
| Ongoing | Dispatch - Answer all emergency and non-emergency calls in 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 for all personnel to assist in the 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 vehicles are maintained and repaired according to the manufacturer's schedule and department guidelines. |



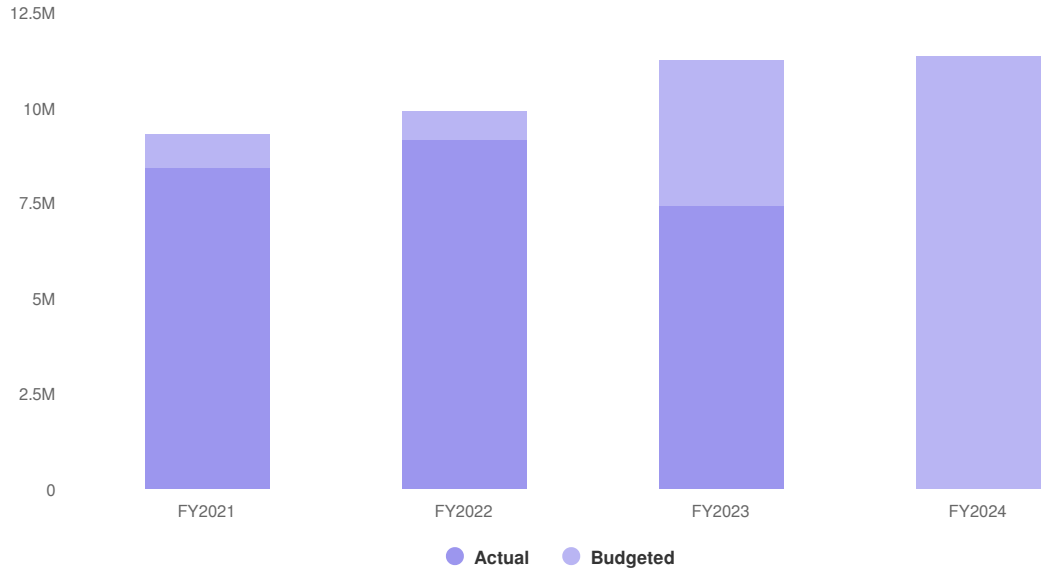
## Organizational Chart




## Expenditures Summary

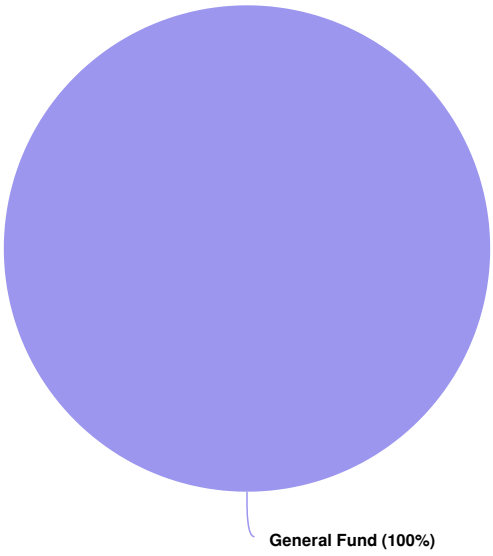
**$11,375,356** $121,585
(1.08% vs. prior year)

### Public Safety Proposed and Historical Budget vs. Actual

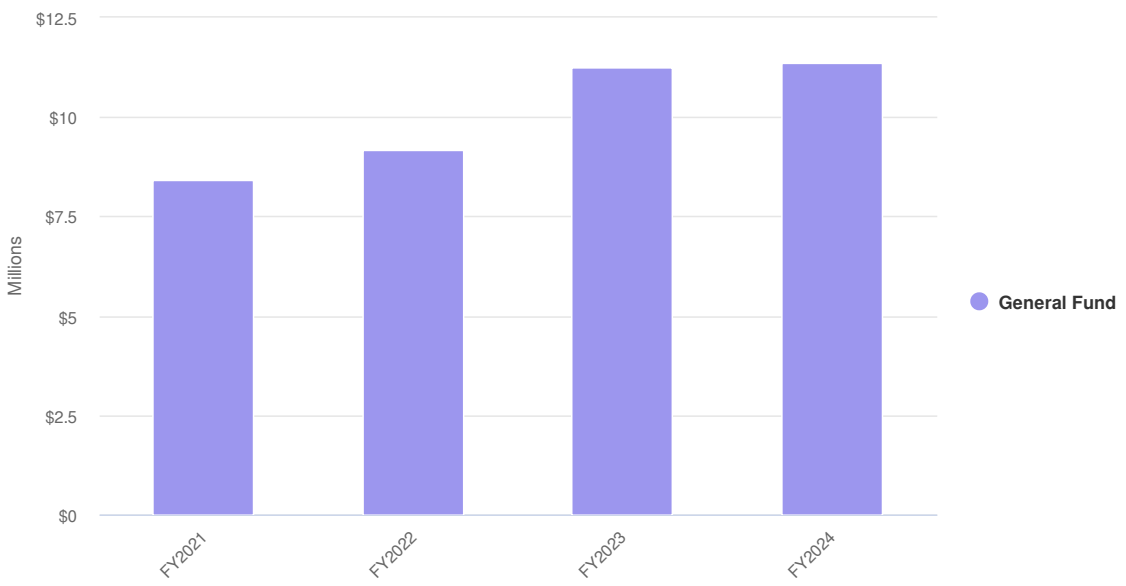



## Expenditures by Fund

### 2024 Expenditures by Fund



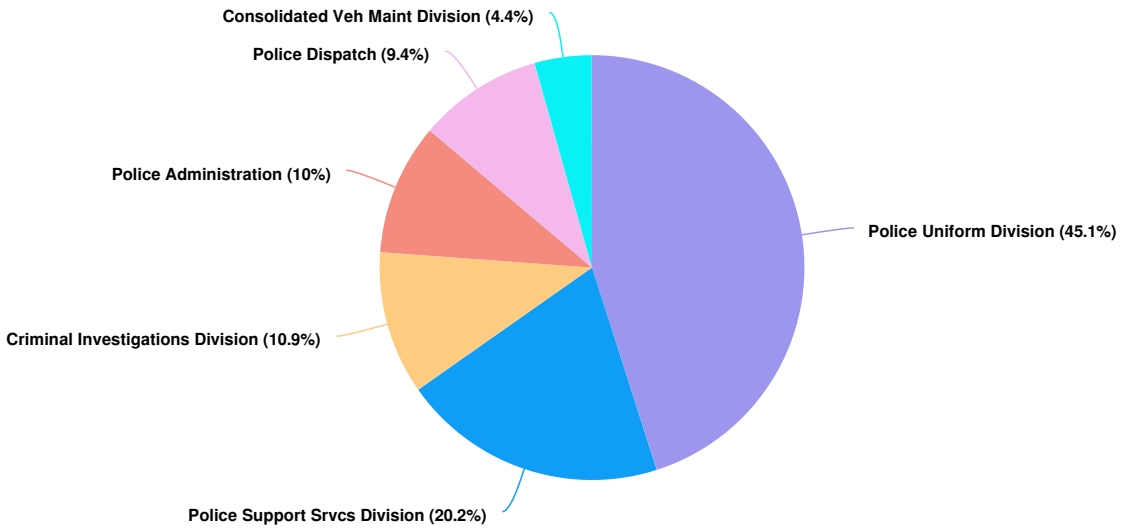
## Budgeted and Historical 2024 Expenditures by Fund



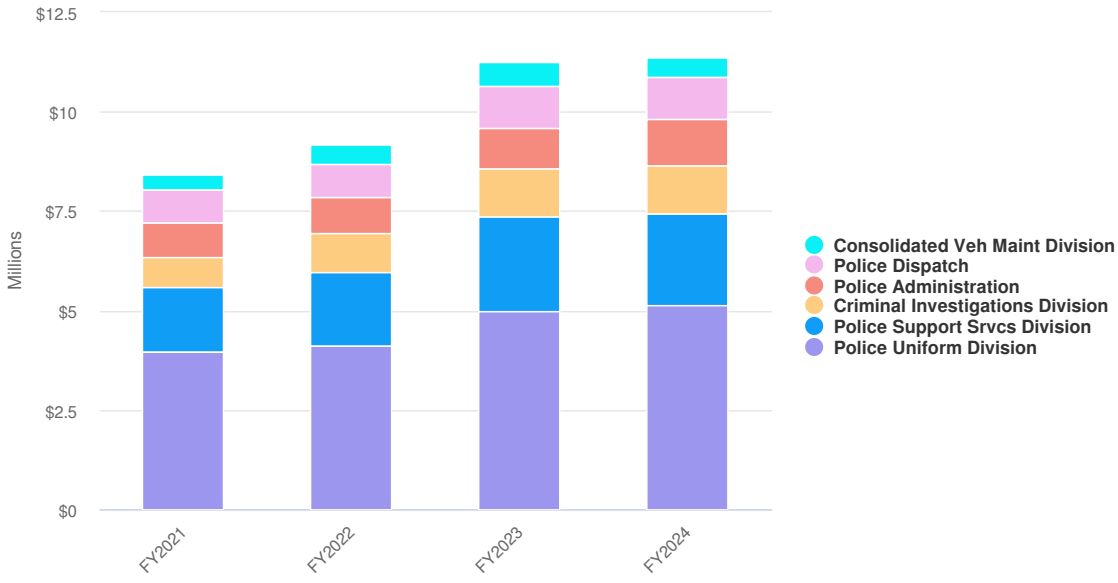

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $7,081,668 | $7,807,439 | $9,354,509 | $9,437,489 | $82,980 | 0.9% |
| Purchased/ Contracted Services | $681,145 | $725,347 | $969,812 | $1,072,150 | $102,338 | 10.6% |
| Supplies | $581,861 | $620,477 | $816,203 | $831,717 | $15,514 | 1.9% |
| Capital Outlays | $83,890 | $12,625 | $113,247 | $34,000 | -$79,247 | -70% |
| **Total General Fund:** | **$8,428,564** | **$9,165,888** | **$11,253,771** | **$11,375,356** | **$121,585** | **1.1%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function



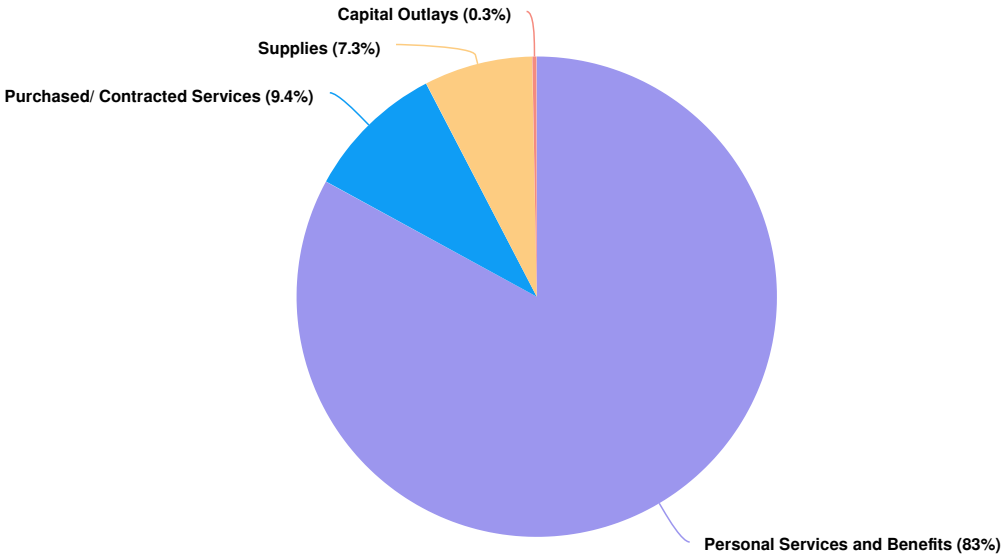

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Police | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Police Administration | | | | | | |
| Personal Services and Benefits | $603,379 | $632,991 | $699,196 | $810,934 | $111,737 | 16% |
| Purchased/ Contracted Services | $134,837 | $145,854 | $167,866 | $157,892 | -$9,974 | -5.9% |
| Supplies | $126,735 | $129,529 | $141,096 | $171,807 | $30,711 | 21.8% |
| **Total Police Administration:** | **$864,952** | **$908,373** | **$1,008,158** | **$1,140,633** | **$132,474** | **13.1%** |
| | | | | | | |
| Criminal Investigations Division | | | | | | |
| Personal Services and Benefits | $745,400 | $951,366 | $1,116,911 | $1,150,695 | $33,784 | 3% |
| Purchased/ Contracted Services | $3,472 | $5,950 | $18,330 | $27,165 | $8,835 | 48.2% |
| Supplies | $23,856 | $29,890 | $73,875 | $61,710 | -$12,165 | -16.5% |
| **Total Criminal Investigations Division:** | **$772,728** | **$987,206** | **$1,209,116** | **$1,239,570** | **$30,454** | **2.5%** |
| | | | | | | |
| Police Uniform Division | | | | | | |
| Personal Services and Benefits | $3,873,122 | $4,036,823 | $4,802,453 | $4,876,515 | $74,063 | 1.5% |
| Purchased/ Contracted Services | $18,735 | $23,550 | $55,078 | $95,764 | $40,686 | 73.9% |
| Supplies | $61,768 | $53,540 | $145,261 | $154,729 | $9,468 | 6.5% |
| **Total Police Uniform Division:** | **$3,953,624** | **$4,113,913** | **$5,002,792** | **$5,127,008** | **$124,217** | **2.5%** |
| | | | | | | |
| Police Support Srvcs Division | | | | | | |
| Personal Services and Benefits | $1,203,857 | $1,441,889 | $1,783,452 | $1,657,440 | -$126,012 | -7.1% |
| Purchased/ Contracted Services | $255,396 | $290,392 | $434,275 | $503,973 | $69,698 | 16% |
| Supplies | $162,400 | $106,356 | $146,621 | $134,971 | -$11,650 | -7.9% |
| **Total Police Support Srvcs Division:** | **$1,621,653** | **$1,838,637** | **$2,364,348** | **$2,296,384** | **-$67,964** | **-2.9%** |
| | | | | | | |
| Police Dispatch | | | | | | |
| Personal Services and Benefits | $655,910 | $744,371 | $952,498 | $941,906 | -$10,592 | -1.1% |
| Purchased/ Contracted Services | $85,628 | $70,046 | $90,840 | $93,950 | $3,110 | 3.4% |
| Supplies | $1,555 | $3,386 | $3,600 | $4,400 | $800 | 22.2% |
| Capital Outlays | $83,890 | $2,640 | $34,000 | $34,000 | $0 | 0% |
| **Total Police Dispatch:** | **$826,984** | **$820,442** | **$1,080,938** | **$1,074,256** | **-$6,682** | **-0.6%** |
| | | | | | | |
| Consolidated Veh Maint Division | | | | | | |

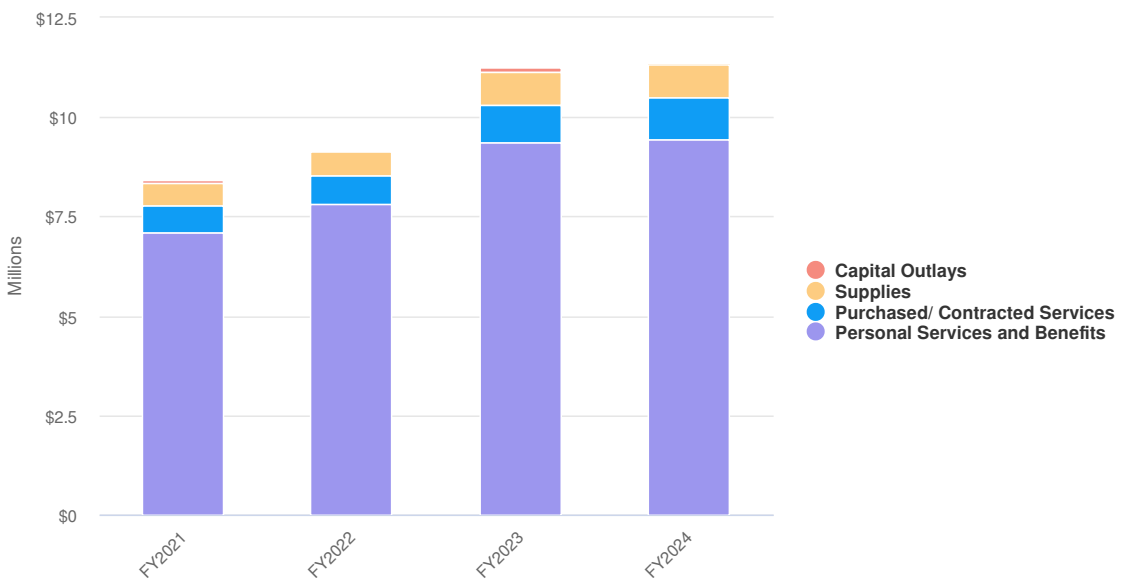
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Purchased/ Contracted Services | $183,076 | $189,555 | $203,423 | $193,406 | -$10,017 | -4.9% |
| Supplies | $205,547 | $297,777 | $305,750 | $304,100 | -$1,650 | -0.5% |
| Capital Outlays | $0 | $9,985 | $79,247 | $0 | -$79,247 | -100% |
| **Total Consolidated Veh Maint Division:** | **$388,623** | **$497,316** | **$588,420** | **$497,506** | **-$90,914** | **-15.5%** |
| **Total Police:** | **$8,428,564** | **$9,165,888** | **$11,253,771** | **$11,375,356** | **$121,585** | **1.1%** |
| **Total Expenditures:** | **$8,428,564** | **$9,165,888** | **$11,253,771** | **$11,375,356** | **$121,585** | **1.1%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Personal Services and Benefits | | | | | | |
| Salaries & Wages | | | | | | |
| Police | $4,973,203 | $5,428,309 | $6,550,419 | $6,602,573 | $52,154 | 0.8% |
| **Total Salaries & Wages:** | **$4,973,203** | **$5,428,309** | **$6,550,419** | **$6,602,573** | **$52,154** | **0.8%** |
| | | | | | | |
| Employee Benefits | | | | | | |
| Police | $2,108,465 | $2,379,130 | $2,804,090 | $2,834,916 | $30,826 | 1.1% |
| **Total Employee Benefits:** | **$2,108,465** | **$2,379,130** | **$2,804,090** | **$2,834,916** | **$30,826** | **1.1%** |
| **Total Personal Services and Benefits:** | **$7,081,668** | **$7,807,439** | **$9,354,509** | **$9,437,489** | **$82,980** | **0.9%** |
| | | | | | | |
| Purchased/ Contracted Services | | | | | | |
| Purchased Professional & Technical Services | | | | | | |
| Police | $92,501 | $94,661 | $109,509 | $105,995 | -$3,514 | -3.2% |
| **Total Purchased Professional & Technical Services:** | **$92,501** | **$94,661** | **$109,509** | **$105,995** | **-$3,514** | **-3.2%** |
| | | | | | | |
| Purchased Property Services | | | | | | |
| Police | $222,243 | $224,903 | $307,135 | $291,172 | -$15,963 | -5.2% |
| **Total Purchased Property Services:** | **$222,243** | **$224,903** | **$307,135** | **$291,172** | **-$15,963** | **-5.2%** |
| | | | | | | |

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Other Purchased Services | | | | | | |
| Police | $366,401 | $405,783 | $553,168 | $674,983 | $121,815 | 22% |
| **Total Other Purchased Services:** | **$366,401** | **$405,783** | **$553,168** | **$674,983** | **$121,815** | **22%** |
| **Total Purchased/ Contracted Services:** | **$681,145** | **$725,347** | **$969,812** | **$1,072,150** | **$102,338** | **10.6%** |
| | | | | | | |
| Supplies | | | | | | |
| Supplies | | | | | | |
| Police | $581,861 | $620,477 | $816,203 | $831,717 | $15,514 | 1.9% |
| **Total Supplies:** | **$581,861** | **$620,477** | **$816,203** | **$831,717** | **$15,514** | **1.9%** |
| **Total Supplies:** | **$581,861** | **$620,477** | **$816,203** | **$831,717** | **$15,514** | **1.9%** |
| | | | | | | |
| Capital Outlays | | | | | | |
| Machinery & Equipment | | | | | | |
| Police | $83,890 | $12,625 | $113,247 | $34,000 | -$79,247 | -70% |
| **Total Machinery & Equipment:** | **$83,890** | **$12,625** | **$113,247** | **$34,000** | **-$79,247** | **-70%** |
| **Total Capital Outlays:** | **$83,890** | **$12,625** | **$113,247** | **$34,000** | **-$79,247** | **-70%** |
| **Total Expense Objects:** | **$8,428,564** | **$9,165,888** | **$11,253,771** | **$11,375,356** | **$121,585** | **1.1%** |

## Public Safety Department Performance Measures

| PREFORMANCE MEASURES | Actual FY 2021 | Actual FY 2022 | Adopted FY 2023 | Target FY 2024 |
|---|---|---|---|---|
| Total Number of Installed Cameras | 275 | 348 | 359 | 398 |
| Total Number of Police-Sponsored Community Outreach Events | 17 | 20 | 44 | 50 |
| Total Number of Officers Certified in Crisis Intervention | 19 | 26 | 24 | 29 |

# Police Administration

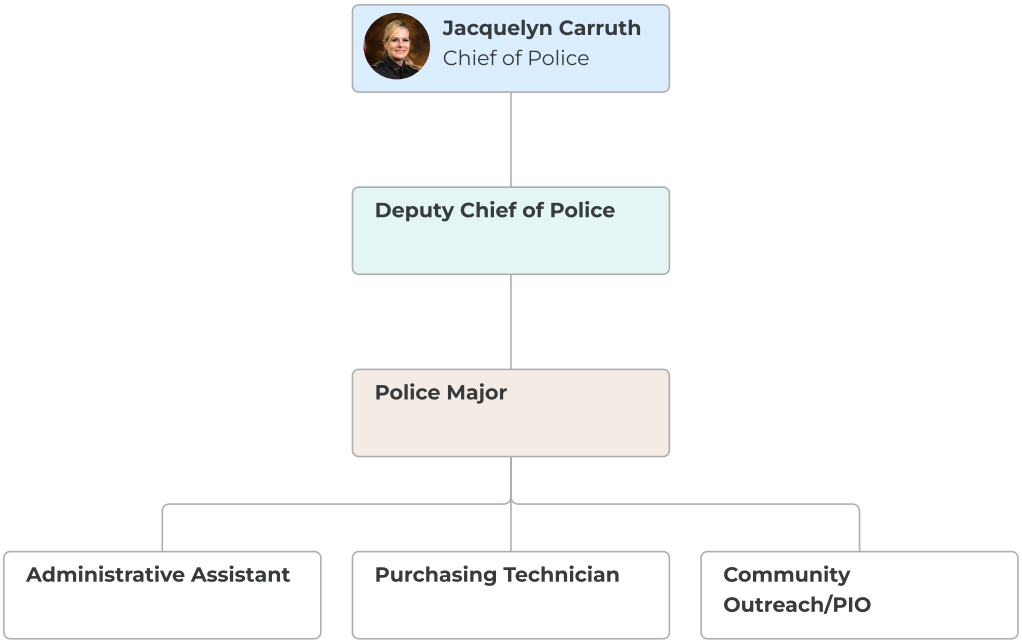


**Jacquelyn Carruth**
Chief of Police

The Police Administration Department communicates with outside agencies, elected officials, the public and the media. They also keep records, manage human resources, supervise employees, oversee departmental finances, set departmental priorities and goals, and create and enforce departmental policies and procedures.

## Organizational Chart

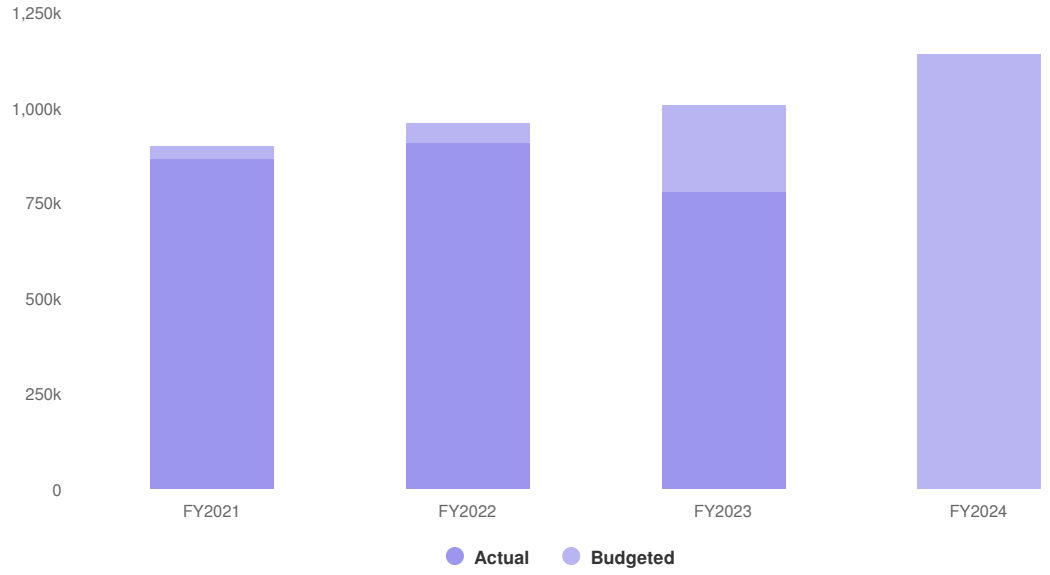
Social Media Coordinator moved from Support to Admin, and retitled to Community Outreach/PIO. The Public Information Office (PIO) serves as the liaison between the Police Department and the members of the media, both local, national and international. PIO is responsible for the release of accurate and timely information regarding the activities of the Department to the news media (broadcast and print) and the public.




## Expenditures Summary

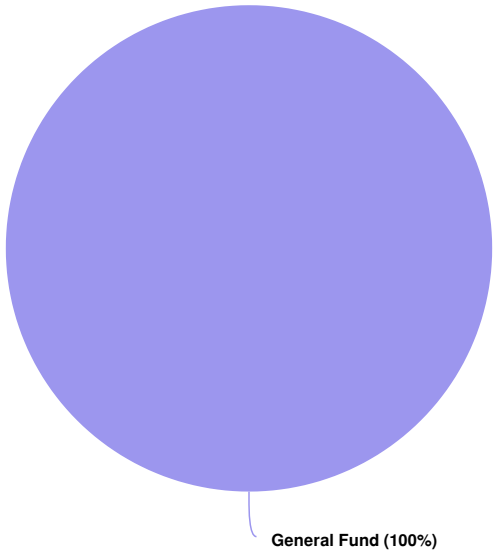
**$1,140,633** **$132,474**
(13.14% vs. prior year)

### Police Administration Proposed and Historical Budget vs. Actual

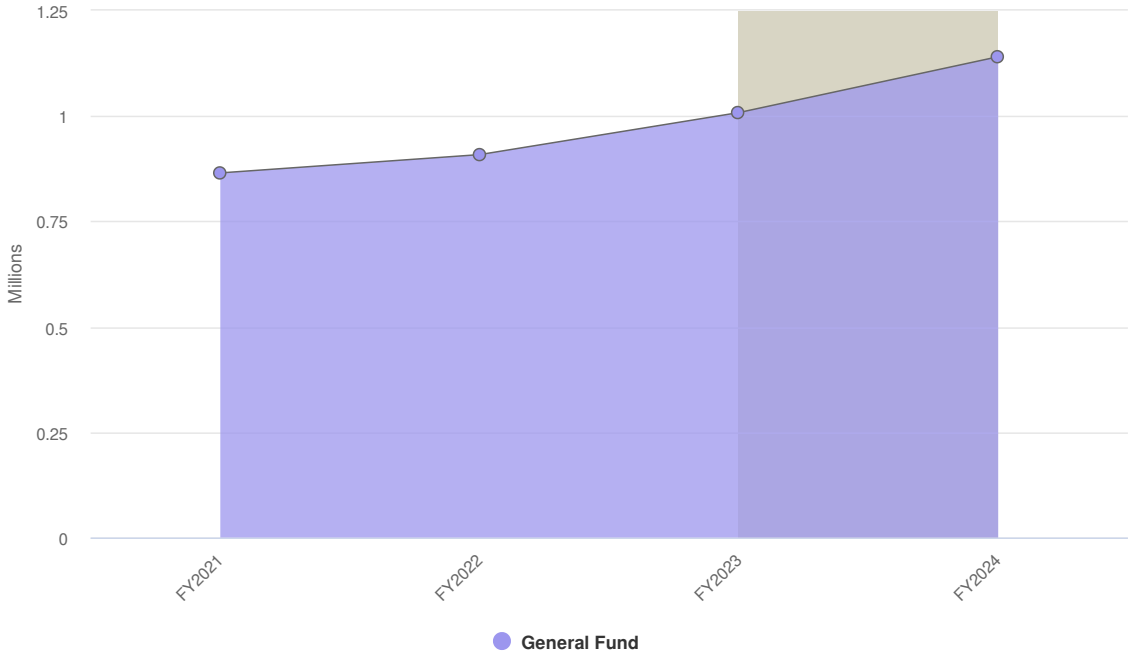



## Expenditures by Fund

### 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund

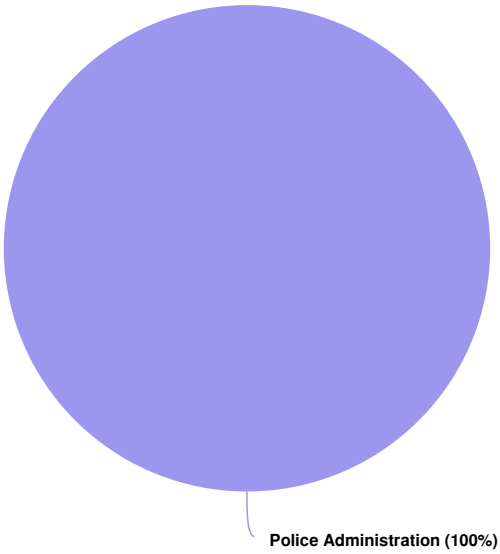



Grey background indicates budgeted figures.

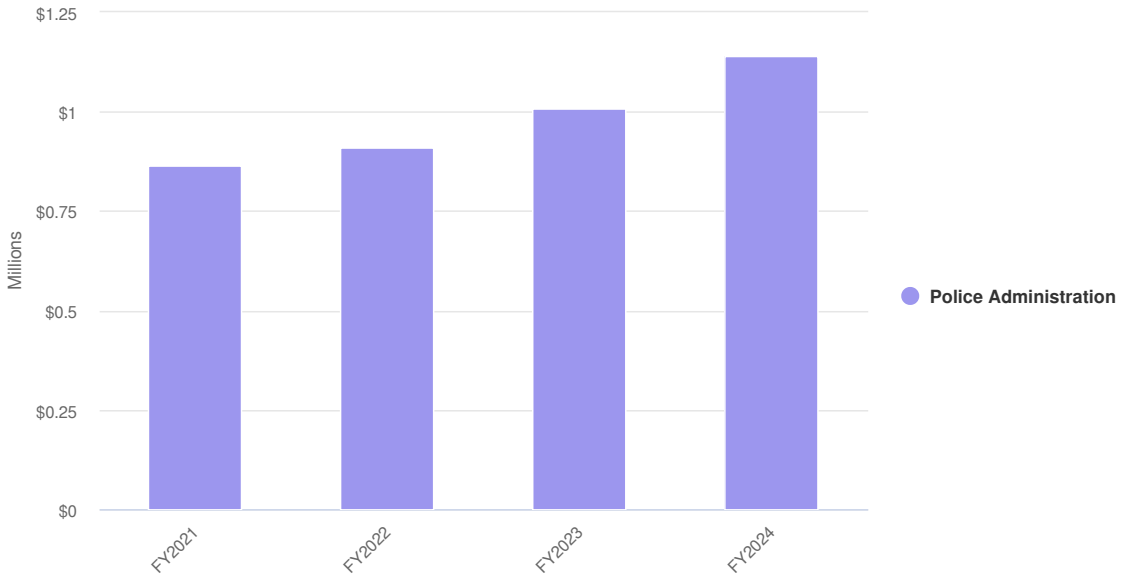
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $603,379 | $632,991 | $699,196 | $810,934 | $111,737 | 16% |
| Purchased/ Contracted Services | $134,837 | $145,854 | $167,866 | $157,892 | -$9,974 | -5.9% |
| Supplies | $126,735 | $129,529 | $141,096 | $171,807 | $30,711 | 21.8% |
| **Total General Fund:** | **$864,952** | **$908,373** | **$1,008,158** | **$1,140,633** | **$132,474** | **13.1%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

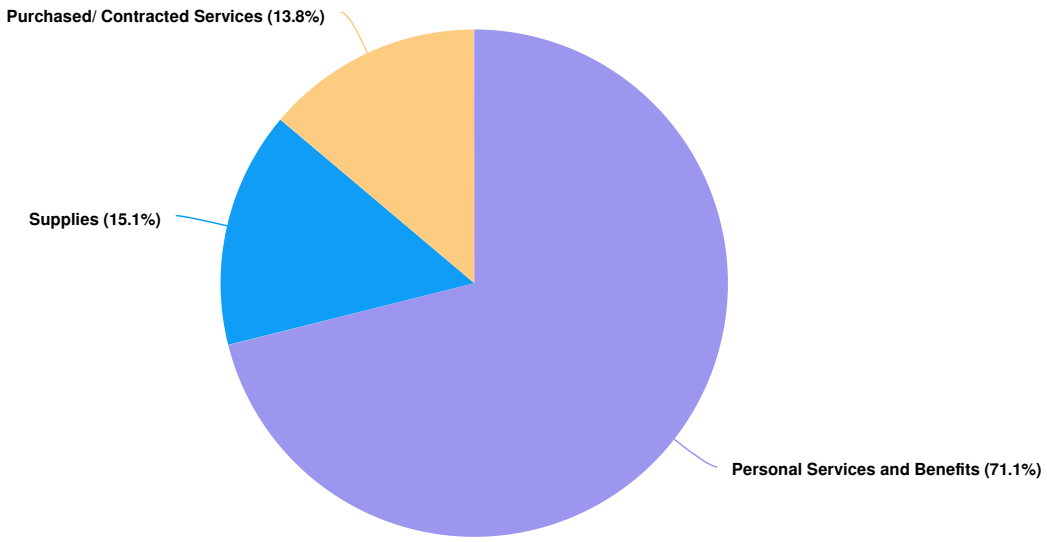



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Police | | | | | | |

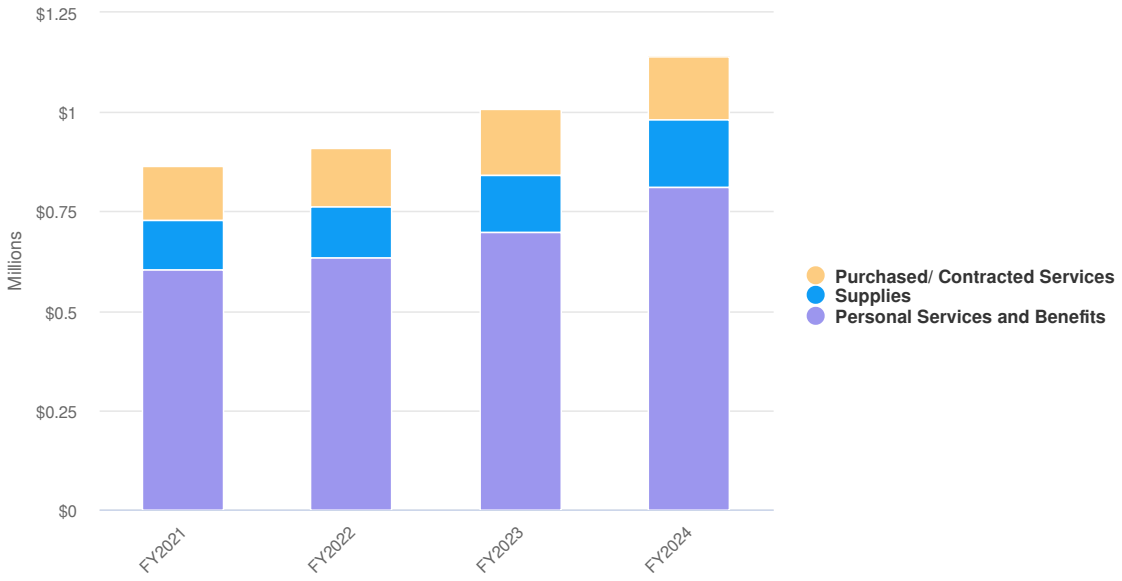
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Police Administration | | | | | | |
| Personal Services and Benefits | $603,379 | $632,991 | $699,196 | $810,934 | $111,737 | 16% |
| Purchased/ Contracted Services | $134,837 | $145,854 | $167,866 | $157,892 | -$9,974 | -5.9% |
| Supplies | $126,735 | $129,529 | $141,096 | $171,807 | $30,711 | 21.8% |
| **Total Police Administration:** | **$864,952** | **$908,373** | **$1,008,158** | **$1,140,633** | **$132,474** | **13.1%** |
| **Total Police:** | **$864,952** | **$908,373** | **$1,008,158** | **$1,140,633** | **$132,474** | **13.1%** |
| **Total Expenditures:** | **$864,952** | **$908,373** | **$1,008,158** | **$1,140,633** | **$132,474** | **13.1%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| Salaries & Wages | 100.3000.3210-511000 | $453,581 | $467,555 | $524,081 | $577,699 | 10.2% |
| Overtime | 100.3000.3210-511300 | $76 | $91 | $1,738 | $2,910 | 67.5% |
| **Total Salaries & Wages:** | | **$453,657** | **$467,646** | **$525,818** | **$580,609** | **10.4%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| Group Insurance | 100.3000.3210-512100 | $73,270 | $86,100 | $85,751 | $127,848 | 49.1% |
| FICA Tax | 100.3000.3210-512200 | $33,403 | $34,798 | $37,956 | $44,417 | 17% |
| Retirement Contrib/Pension | 100.3000.3210-512400 | $43,050 | $44,447 | $49,671 | $58,061 | 16.9% |
| **Total Employee Benefits:** | | **$149,722** | **$165,345** | **$173,378** | **$230,325** | **32.8%** |
| **Total Personal Services and Benefits:** | | **$603,379** | **$632,991** | **$699,196** | **$810,934** | **16%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| Professional Services | 100.3000.3210-521200 | $76,778 | $73,624 | $75,000 | $75,000 | 0% |
| Maintenance Tech/ Contracts | 100.3000.3210-521303 | $11,415 | $17,345 | $22,495 | $22,495 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Purchased Professional & Technical Services:** | | **$88,192** | **$90,969** | **$97,495** | **$97,495** | **0%** |
| | | | | | | |
| **Purchased Property Services** | | | | | | |
| Bldg. Maintenance/Cleaning | 100.3000.3210-522130 | $28,668 | $26,407 | $29,000 | $29,000 | 0% |
| **Total Purchased Property Services:** | | **$28,668** | **$26,407** | **$29,000** | **$29,000** | **0%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| Cell Phones | 100.3000.3210-523203 | $1,620 | $1,620 | $1,620 | $540 | -66.7% |
| Dues & Professional Fees | 100.3000.3210-523600 | $410 | $6,535 | $17,550 | $18,055 | 2.9% |
| Certification/ Educ/Training | 100.3000.3210-523700 | $15,947 | $20,323 | $22,201 | $12,802 | -42.3% |
| **Total Other Purchased Services:** | | **$17,977** | **$28,478** | **$41,371** | **$31,397** | **-24.1%** |
| **Total Purchased/ Contracted Services:** | | **$134,837** | **$145,854** | **$167,866** | **$157,892** | **-5.9%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 100.3000.3210-531100 | $20,254 | $20,439 | $20,657 | $21,000 | 1.7% |
| Water/Sewer | 100.3000.3210-531210 | $1,916 | $1,874 | $3,720 | $2,340 | -37.1% |
| Electric | 100.3000.3210-531230 | $104,002 | $105,474 | $112,740 | $119,968 | 6.4% |
| Employee Relations | 100.3000.3210-531702 | $423 | $1,014 | $2,479 | $499 | -79.9% |
| Emp/Council & Comm. Relations | 100.3000.3210-531703 | $0 | $0 | $0 | $25,000 | N/A |
| Uniforms | 100.3000.3210-531706 | $141 | $728 | $1,500 | $3,000 | 100% |
| **Total Supplies:** | | **$126,735** | **$129,529** | **$141,096** | **$171,807** | **21.8%** |
| **Total Supplies:** | | **$126,735** | **$129,529** | **$141,096** | **$171,807** | **21.8%** |
| **Total Expense Objects:** | | **$864,952** | **$908,373** | **$1,008,158** | **$1,140,633** | **13.1%** |

# Criminal Investigations Division



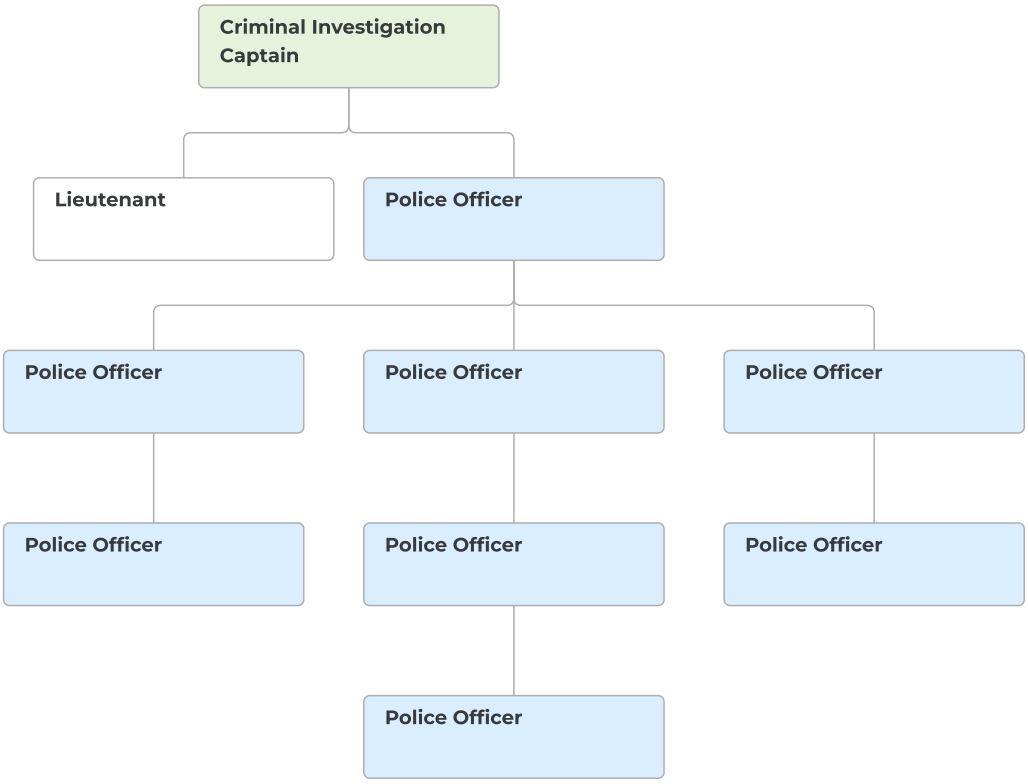
**Pete Bava**
Police Captain

The **Criminal Investigations Division (CID)** is comprised of two units; Investigations, and Community Policing. CID is tasked with follow-up investigations into active criminal cases occurring within the jurisdiction of the City of Duluth, providing focused preventive crime identification and preventive enforcement and direct community police service and educational programs. Criminal Investigations is headed by Captain Pete Bava and has an authorized staff of one Lieutenant and seven Detectives.

The Criminal Investigation Division investigates all types of cases, which include crimes against persons, property crimes, vice, and narcotics. CID also coordinates educational programs in local schools and conducts training with residential and business groups and other crime prevention and related programs for the community through the Community Policing Unit. CID has the additional responsibilities of regulating pawnshops and insuring compliance with alcohol sales ordinances.

Duluth Police Department's Criminal Investigation Division is dedicated to thoroughly and professionally serving the citizens of the Duluth community through a multi-level approach; 1) education, self-help, and prevention tips, and 2) investigating all unsolved crimes occurring within its jurisdiction. CID operates with the goal of identifying and apprehending offenders, recovering lost or stolen property, locating, processing, documenting, gathering, and evaluating evidence regarding criminal activity, and assisting in the prosecution of those charged with criminal offenses.

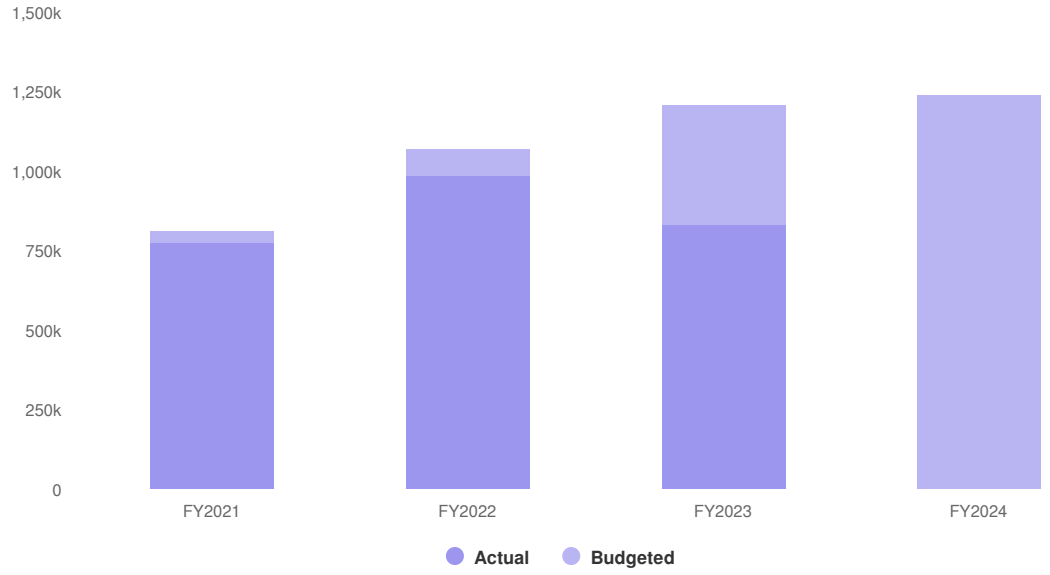
## Organizational Chart




## Expenditures Summary

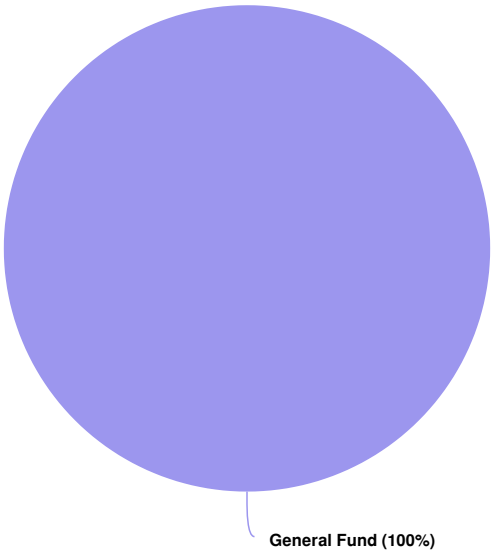
**$1,239,570** $30,454
(2.52% vs. prior year)

## Criminal Investigations Division Proposed and Historical Budget vs. Actual

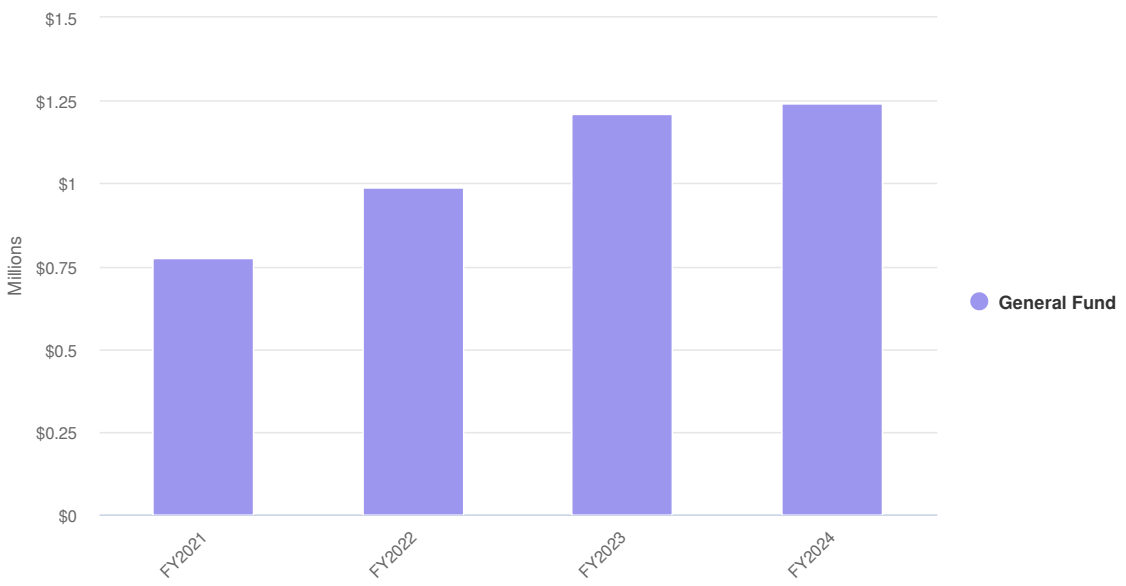



# Expenditures by Fund

### 2024 Expenditures by Fund



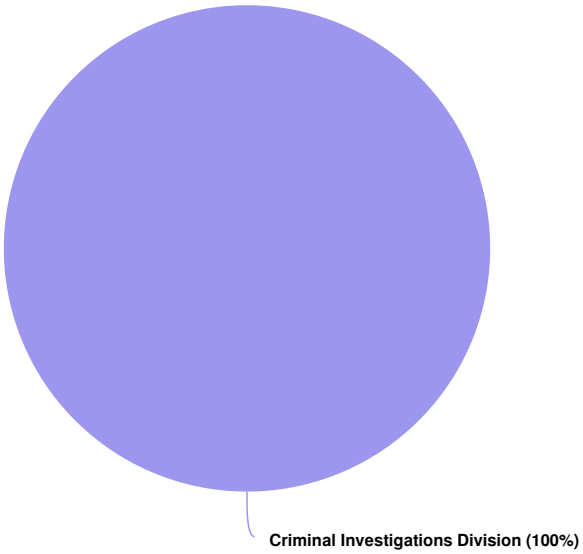
## Budgeted and Historical 2024 Expenditures by Fund



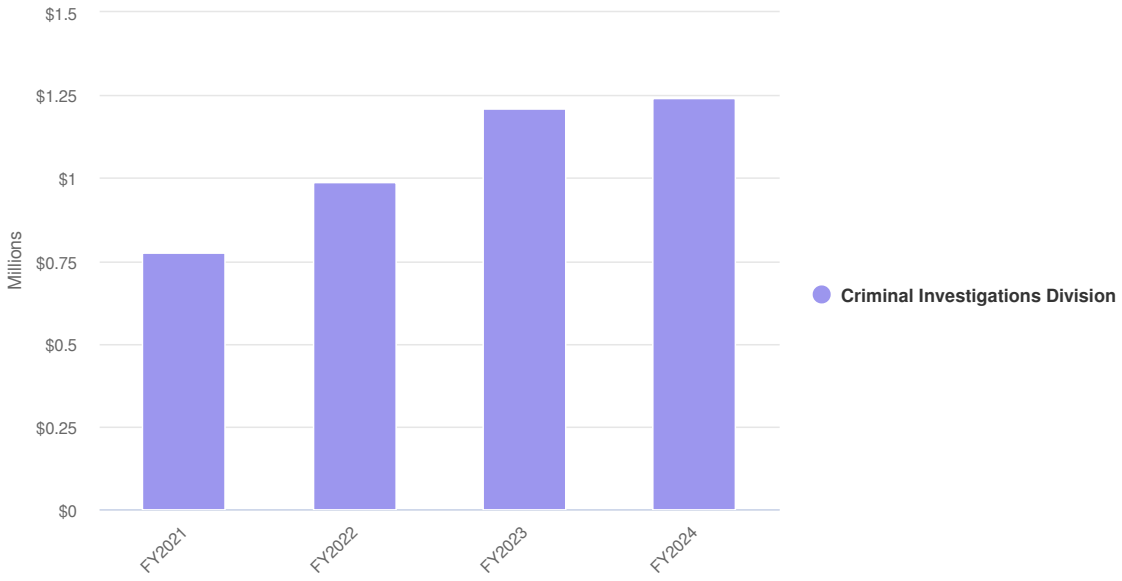

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $745,400 | $951,366 | $1,116,911 | $1,150,695 | $33,784 | 3% |
| Purchased/ Contracted Services | $3,472 | $5,950 | $18,330 | $27,165 | $8,835 | 48.2% |
| Supplies | $23,856 | $29,890 | $73,875 | $61,710 | -$12,165 | -16.5% |
| **Total General Fund:** | **$772,728** | **$987,206** | **$1,209,116** | **$1,239,570** | **$30,454** | **2.5%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

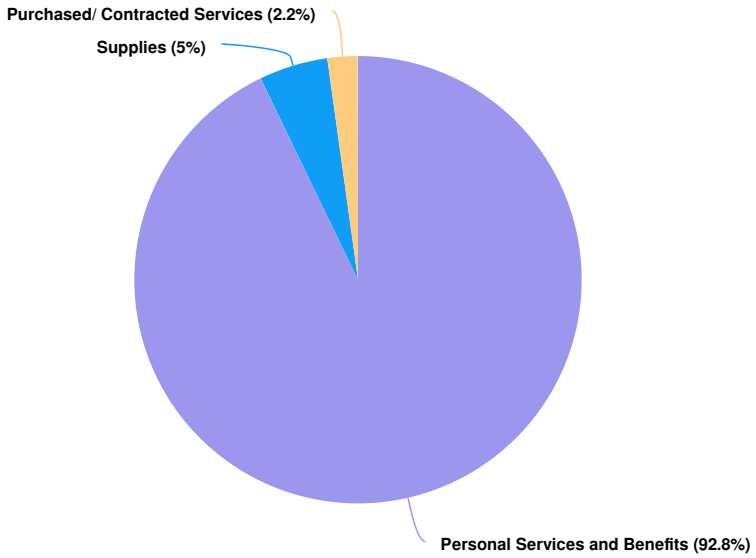



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Police | | | | | | |

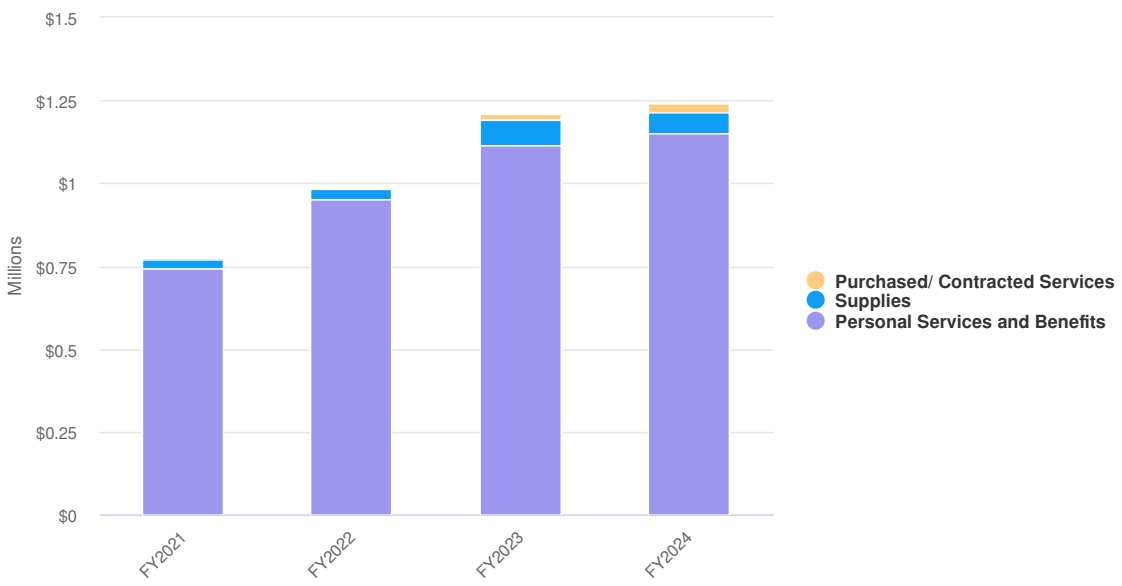
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Criminal Investigations Division | | | | | | |
| Personal Services and Benefits | $745,400 | $951,366 | $1,116,911 | $1,150,695 | $33,784 | 3% |
| Purchased/ Contracted Services | $3,472 | $5,950 | $18,330 | $27,165 | $8,835 | 48.2% |
| Supplies | $23,856 | $29,890 | $73,875 | $61,710 | -$12,165 | -16.5% |
| **Total Criminal Investigations Division:** | **$772,728** | **$987,206** | **$1,209,116** | **$1,239,570** | **$30,454** | **2.5%** |
| **Total Police:** | **$772,728** | **$987,206** | **$1,209,116** | **$1,239,570** | **$30,454** | **2.5%** |
| **Total Expenditures:** | **$772,728** | **$987,206** | **$1,209,116** | **$1,239,570** | **$30,454** | **2.5%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| Salaries & Wages | 100.3000.3221-511000 | $524,771 | $636,434 | $723,330 | $734,926 | 1.6% |
| Overtime | 100.3000.3221-511300 | $7,603 | $12,000 | $38,600 | $39,642 | 2.7% |
| **Total Salaries & Wages:** | | **$532,374** | **$648,434** | **$761,930** | **$774,568** | **1.7%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| Group Insurance | 100.3000.3221-512100 | $120,710 | $190,628 | $220,206 | $239,415 | 8.7% |
| FICA Tax | 100.3000.3221-512200 | $39,492 | $47,423 | $58,415 | $59,254 | 1.4% |
| Retirement Contrib/Pension | 100.3000.3221-512400 | $52,824 | $64,881 | $76,360 | $77,457 | 1.4% |
| **Total Employee Benefits:** | | **$213,026** | **$302,932** | **$354,981** | **$376,127** | **6%** |
| **Total Personal Services and Benefits:** | | **$745,400** | **$951,366** | **$1,116,911** | **$1,150,695** | **3%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Property Services** | | | | | | |
| Office Equipment Maintenance | 100.3000.3221-522201 | $0 | $0 | $1,375 | $1,375 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Total Purchased Property Services:** | | **$0** | **$0** | **$1,375** | **$1,375** | **0%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| Cell Phones | 100.3000.3221-523203 | $0 | $0 | $2,205 | $3,240 | 46.9% |
| Dues & Professional Fees | 100.3000.3221-523600 | $760 | $935 | $1,050 | $300 | -71.4% |
| Certification/ Educ/Training | 100.3000.3221-523700 | $2,712 | $5,015 | $13,700 | $22,250 | 62.4% |
| **Total Other Purchased Services:** | | **$3,472** | **$5,950** | **$16,955** | **$25,790** | **52.1%** |
| **Total Purchased/ Contracted Services:** | | **$3,472** | **$5,950** | **$18,330** | **$27,165** | **48.2%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| Supplies | 100.3000.3221-531104 | $153 | $956 | $2,000 | $2,610 | 30.5% |
| Evidence Collection & Processing | 100.3000.3221-531107 | $77 | $451 | $5,000 | $9,200 | 84% |
| Office Equipment | 100.3000.3221-531601 | $800 | $888 | $1,380 | $1,600 | 15.9% |
| Police Equipment | 100.3000.3221-531603 | $2,265 | $2,439 | $6,025 | $6,350 | 5.4% |
| Police Vests | 100.3000.3221-531604 | $8,699 | $14,550 | $23,100 | $32,450 | 40.5% |
| Emp/Council & Comm. Relations | 100.3000.3221-531703 | $7,888 | $6,105 | $27,040 | $0 | -100% |
| Uniforms | 100.3000.3221-531706 | $3,974 | $4,500 | $9,330 | $9,500 | 1.8% |
| **Total Supplies:** | | **$23,856** | **$29,890** | **$73,875** | **$61,710** | **-16.5%** |
| **Total Supplies:** | | **$23,856** | **$29,890** | **$73,875** | **$61,710** | **-16.5%** |
| **Total Expense Objects:** | | **$772,728** | **$987,206** | **$1,209,116** | **$1,239,570** | **2.5%** |

# Police Uniform Division

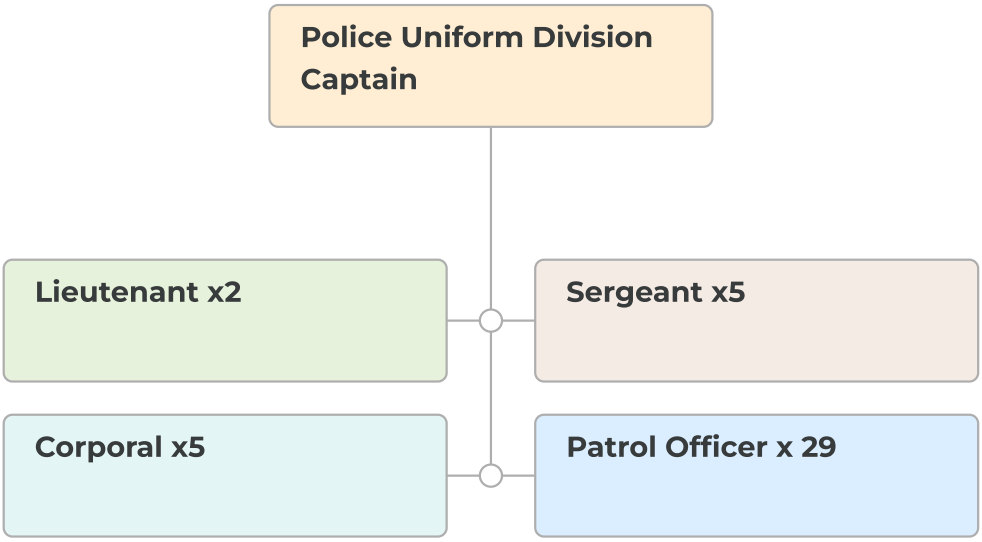


**Shawn Hamlin**
Police Captain

The **Uniform Patrol Division** is comprised of men and women dedicated to the safety and security of the citizens of Duluth. These officers are split into four shifts. They are on the streets 24 hours a day, seven days a week, answering various calls, including traffic accidents, suspicious persons or activity, domestic disputes, runaway juveniles, thefts, robberies, and many other emergency non-emergency calls.The goals of the Uniform Patrol Division include the prevention and deterrence of crime by constant patrol and traffic enforcement, the apprehension of criminal suspects to ensure the safety of our civilian population, and responding to citizen calls for service and assistance. All calls are answered by one of our officers in the Uniform Patrol Division.

## Organizational Chart

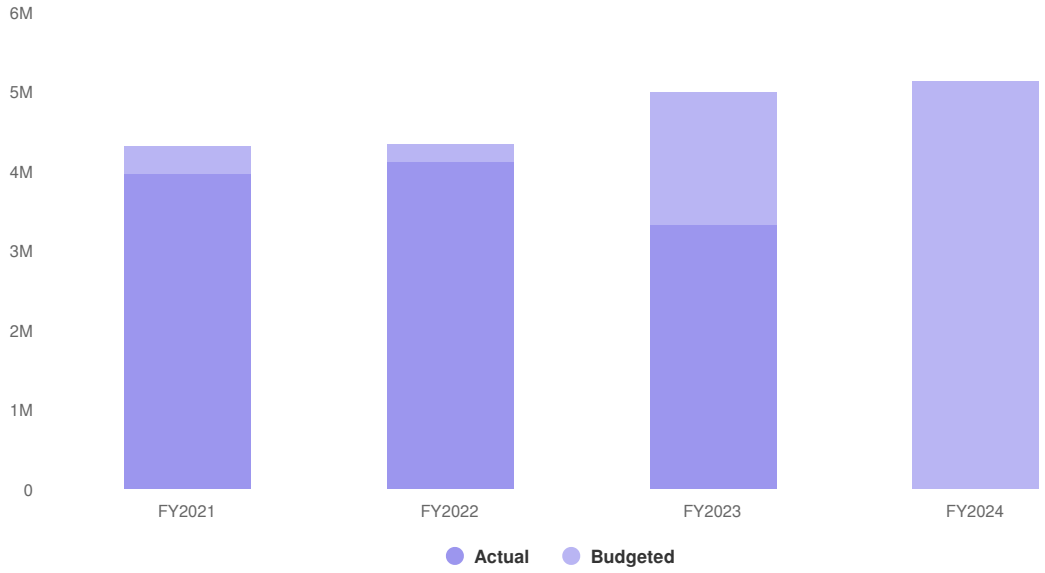
Included in the Uniform Division is the Special Operations Unit.The unit comprises nine officers who handle many types of calls, including; accidents, road hazards, parking violations, traffic flow, deploying barricades for city events, monitoring areas of traffic complaints, and enforcing traffic laws. The unit comprises two electric Motor officers, two Parks Patrol, three K-9 officers, and two traffic enforcement officers. Each officer has a specialty, but everyone in the unit works as a team to meet the department's needs and keep the citizens safe as they travel through the city. Although these officers are assigned to a specialized unit, they are also used as necessary to meet the needs and demands of the department so that it continues to operate as efficiently as possible.




## Expenditures Summary

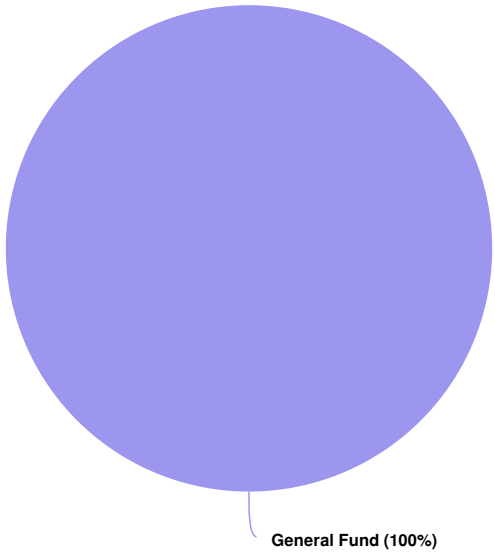
**$5,127,008** **$124,217**
(2.48% vs. prior year)

## Police Uniform Division Proposed and Historical Budget vs. Actual

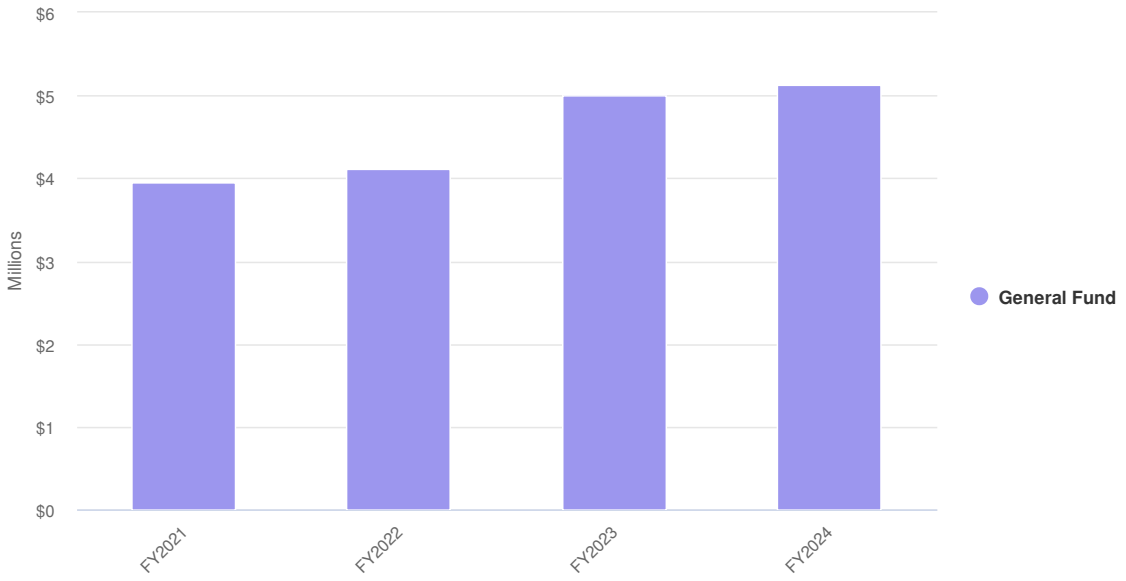



# Expenditures by Fund

## 2024 Expenditures by Fund



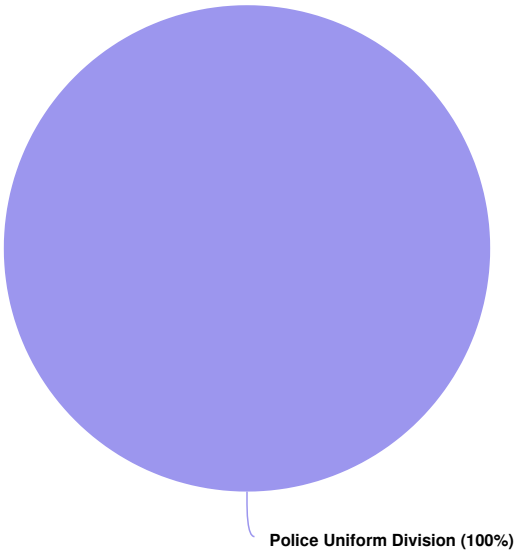
## Budgeted and Historical 2024 Expenditures by Fund



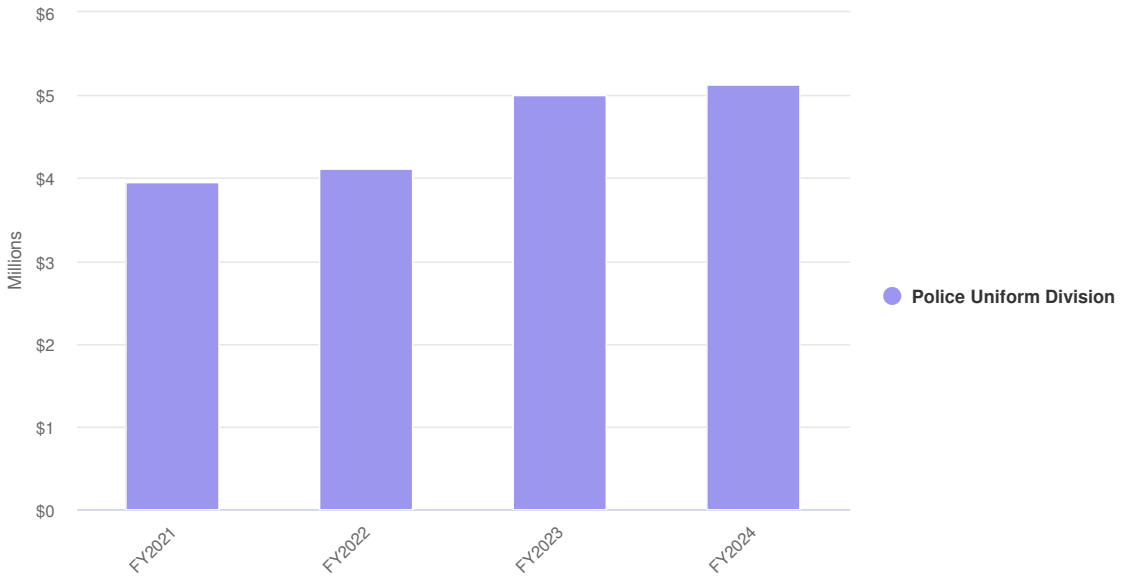

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $3,873,122 | $4,036,823 | $4,802,453 | $4,876,515 | $74,063 | 1.5% |
| Purchased/ Contracted Services | $18,735 | $23,550 | $55,078 | $95,764 | $40,686 | 73.9% |
| Supplies | $61,768 | $53,540 | $145,261 | $154,729 | $9,468 | 6.5% |
| **Total General Fund:** | **$3,953,624** | **$4,113,913** | **$5,002,792** | **$5,127,008** | **$124,217** | **2.5%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

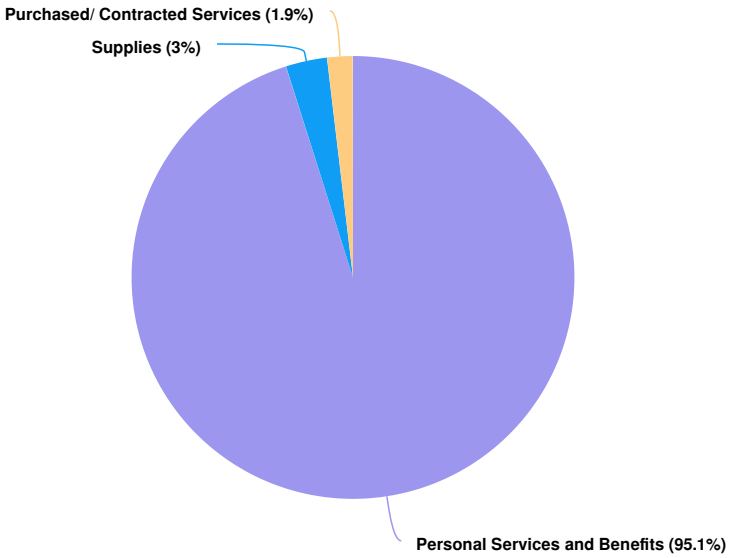



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Police | | | | | | |

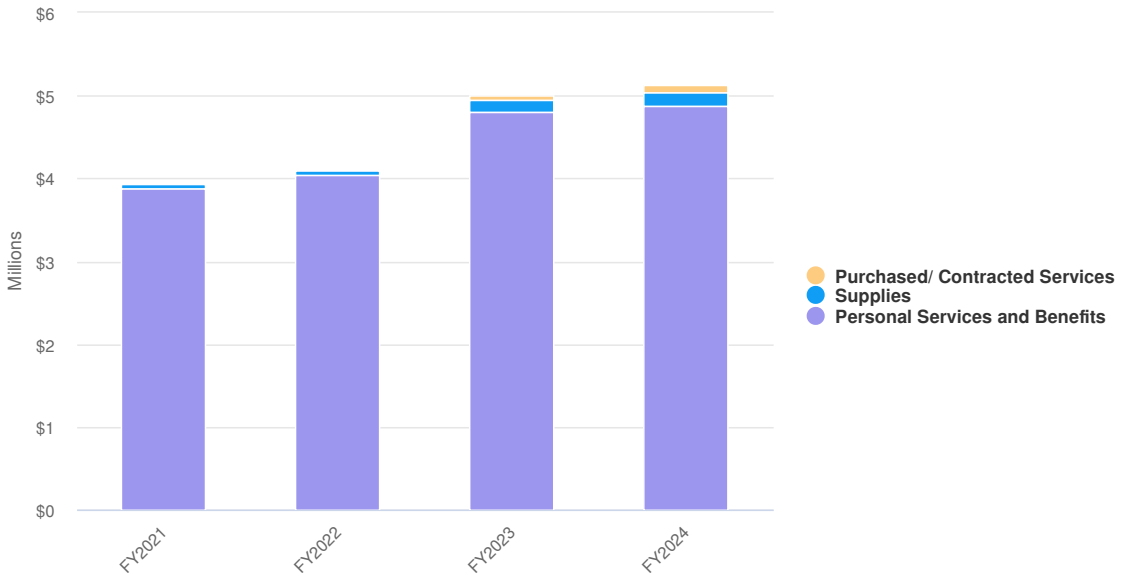
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Police Uniform Division | | | | | | |
| Personal Services and Benefits | $3,873,122 | $4,036,823 | $4,802,453 | $4,876,515 | $74,063 | 1.5% |
| Purchased/ Contracted Services | $18,735 | $23,550 | $55,078 | $95,764 | $40,686 | 73.9% |
| Supplies | $61,768 | $53,540 | $145,261 | $154,729 | $9,468 | 6.5% |
| **Total Police Uniform Division:** | **$3,953,624** | **$4,113,913** | **$5,002,792** | **$5,127,008** | **$124,217** | **2.5%** |
| **Total Police:** | **$3,953,624** | **$4,113,913** | **$5,002,792** | **$5,127,008** | **$124,217** | **2.5%** |
| **Total Expenditures:** | **$3,953,624** | **$4,113,913** | **$5,002,792** | **$5,127,008** | **$124,217** | **2.5%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| Salaries & Wages | 100.3000.3223-511000 | $2,587,617 | $2,651,172 | $3,119,159 | $3,157,873 | 1.2% |
| Part Time Salaries & Wages | 100.3000.3223-511101 | $550 | $852 | $3,000 | $3,000 | 0% |
| Overtime | 100.3000.3223-511300 | $101,491 | $151,429 | $229,868 | $214,828 | -6.5% |
| **Total Salaries & Wages:** | | **$2,689,658** | **$2,803,454** | **$3,352,026** | **$3,375,702** | **0.7%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| Group Insurance | 100.3000.3223-512100 | $723,488 | $754,458 | $862,807 | $911,739 | 5.7% |
| FICA Tax | 100.3000.3223-512200 | $197,221 | $206,153 | $257,501 | $258,241 | 0.3% |
| Retirement Contrib/Pension | 100.3000.3223-512400 | $262,756 | $272,758 | $330,118 | $330,834 | 0.2% |
| **Total Employee Benefits:** | | **$1,183,464** | **$1,233,369** | **$1,450,426** | **$1,500,814** | **3.5%** |
| **Total Personal Services and Benefits:** | | **$3,873,122** | **$4,036,823** | **$4,802,453** | **$4,876,515** | **1.5%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Language Translator | 100.3000.3223-521312 | $2,809 | $3,692 | $3,514 | $4,000 | 13.8% |
| **Total Purchased Professional & Technical Services:** | | **$2,809** | **$3,692** | **$3,514** | **$4,000** | **13.8%** |
| | | | | | | |
| **Purchased Property Services** | | | | | | |
| Office Equipment Maintenance | 100.3000.3223-522201 | $0 | $149 | $500 | $500 | 0% |
| Repairs & Maint - Equipment | 100.3000.3223-522206 | $11,027 | $8,723 | $25,780 | $29,280 | 13.6% |
| **Total Purchased Property Services:** | | **$11,027** | **$8,872** | **$26,280** | **$29,780** | **13.3%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| Cell Phones | 100.3000.3223-523203 | $1,620 | $1,260 | $1,620 | $1,620 | 0% |
| Dues & Professional Fees | 100.3000.3223-523600 | $150 | $296 | $694 | $644 | -7.2% |
| Certification/ Educ/Training | 100.3000.3223-523700 | $3,129 | $9,430 | $22,970 | $59,720 | 160% |
| **Total Other Purchased Services:** | | **$4,899** | **$10,986** | **$25,284** | **$61,984** | **145.2%** |
| **Total Purchased/ Contracted Services:** | | **$18,735** | **$23,550** | **$55,078** | **$95,764** | **73.9%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| Prisoner Medical & Supply | 100.3000.3223-531108 | $363 | $1,042 | $30,775 | $30,775 | 0% |
| Supplies - K-9 | 100.3000.3223-531111 | $2,911 | $4,332 | $18,586 | $25,626 | 37.9% |
| Supplies - Horse Patrol | 100.3000.3223-531112 | $2,061 | $1,930 | $0 | $0 | 0% |
| Police Equipment | 100.3000.3223-531603 | $42,288 | $20,034 | $38,191 | $40,647 | 6.4% |
| Emp/Council & Comm. Relations | 100.3000.3223-531703 | $0 | $471 | $2,000 | $2,000 | 0% |
| Uniforms | 100.3000.3223-531706 | $14,146 | $25,731 | $55,709 | $55,681 | -0.1% |
| **Total Supplies:** | | **$61,768** | **$53,540** | **$145,261** | **$154,729** | **6.5%** |
| **Total Supplies:** | | **$61,768** | **$53,540** | **$145,261** | **$154,729** | **6.5%** |
| **Total Expense Objects:** | | **$3,953,624** | **$4,113,913** | **$5,002,792** | **$5,127,008** | **2.5%** |

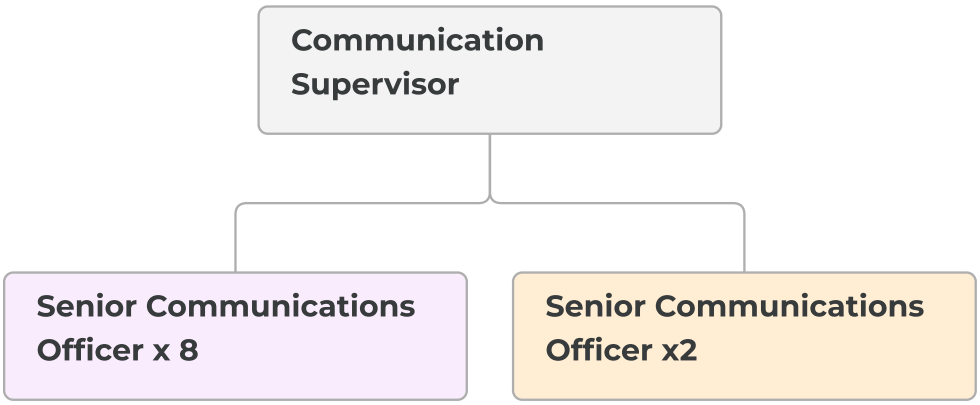
# Police Dispatch



**Jessie Flowers**
Communications Supervisor

The **Police Dispatch/Communications** section of the police department is "the heart" of the agency's operations. Our communications officers (or radio operators) are responsible for many tasks including: answering incoming calls for service, responding to officers' requests for information, dispatching calls, logging information, confirming warrants, entering warrants, and handling other types of incoming emergencies as well as non-emergencies. They also monitor several of our cameras located in different parts of the city-looking for suspicious activity. All of our dispatchers are well-trained experts at multi-tasking.

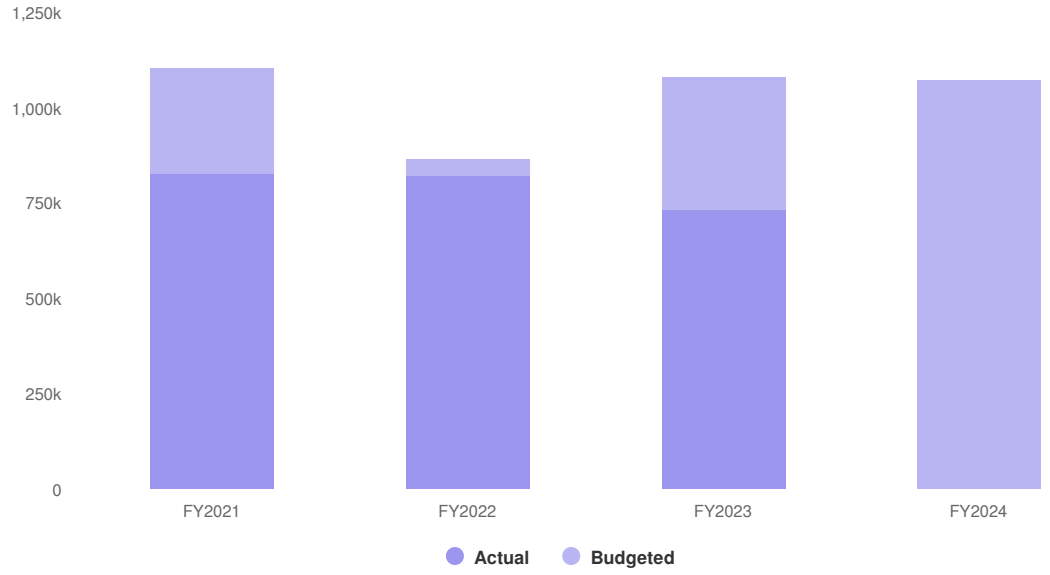
## Organizational Chart




## Expenditures Summary

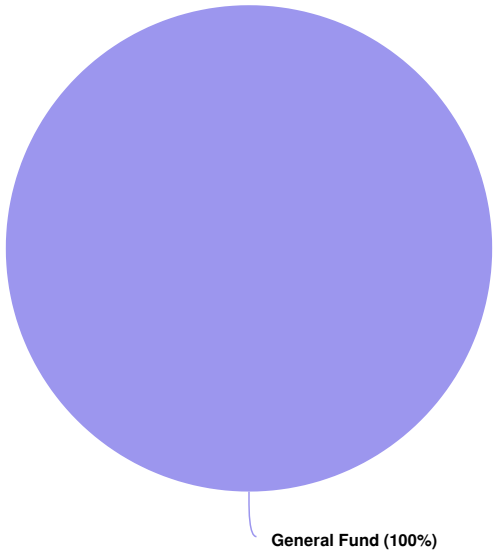
**$1,074,256** **-$6,682**
(-0.62% vs. prior year)

## Police Dispatch Proposed and Historical Budget vs. Actual

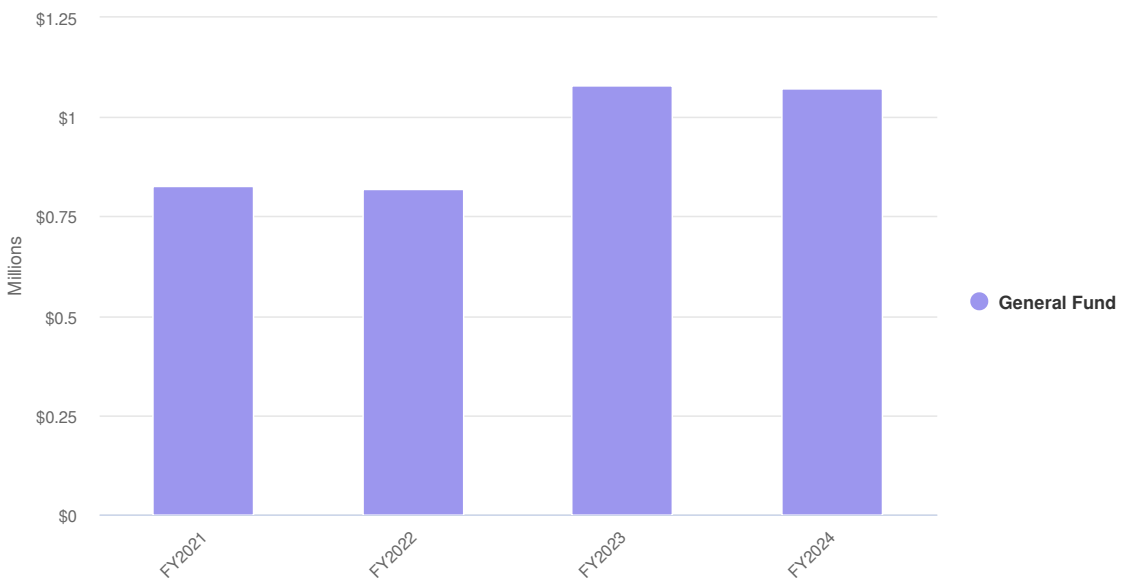



# Expenditures by Fund

## 2024 Expenditures by Fund



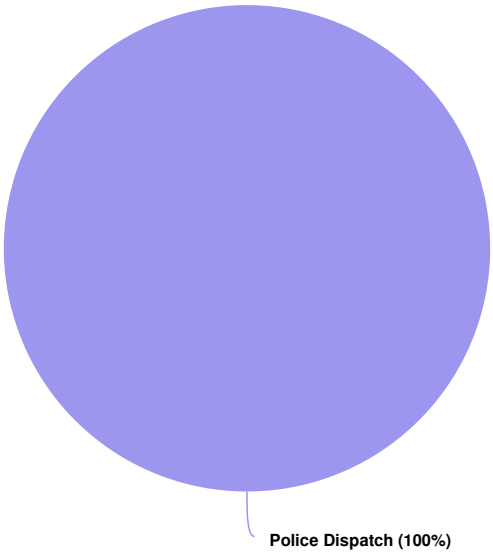
## Budgeted and Historical 2024 Expenditures by Fund



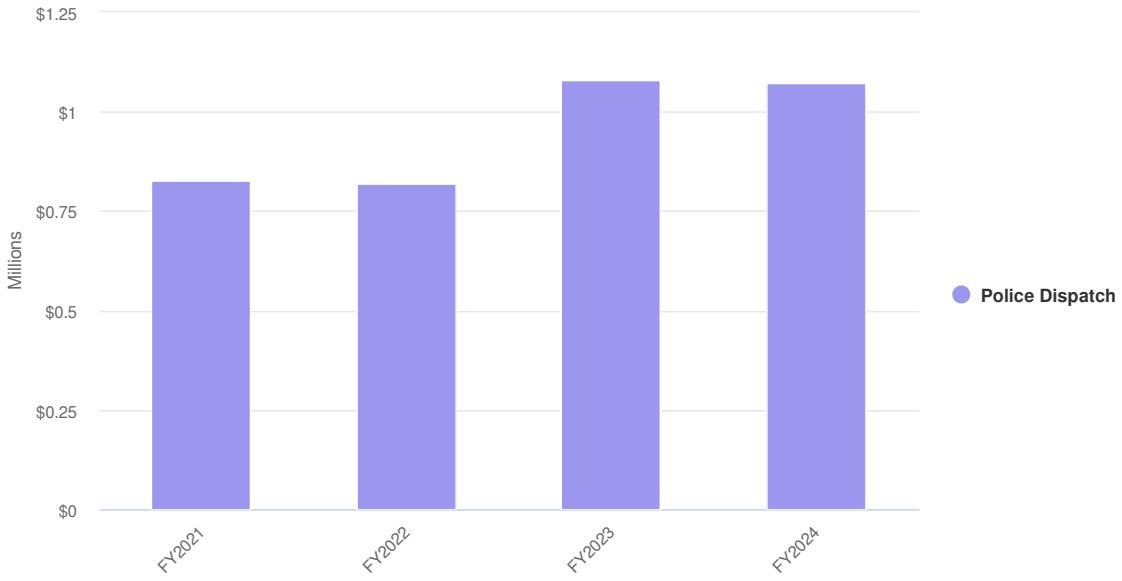

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $655,910 | $744,371 | $952,498 | $941,906 | -$10,592 | -1.1% |
| Purchased/ Contracted Services | $85,628 | $70,046 | $90,840 | $93,950 | $3,110 | 3.4% |
| Supplies | $1,555 | $3,386 | $3,600 | $4,400 | $800 | 22.2% |
| Capital Outlays | $83,890 | $2,640 | $34,000 | $34,000 | $0 | 0% |
| **Total General Fund:** | **$826,984** | **$820,442** | **$1,080,938** | **$1,074,256** | **-$6,682** | **-0.6%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

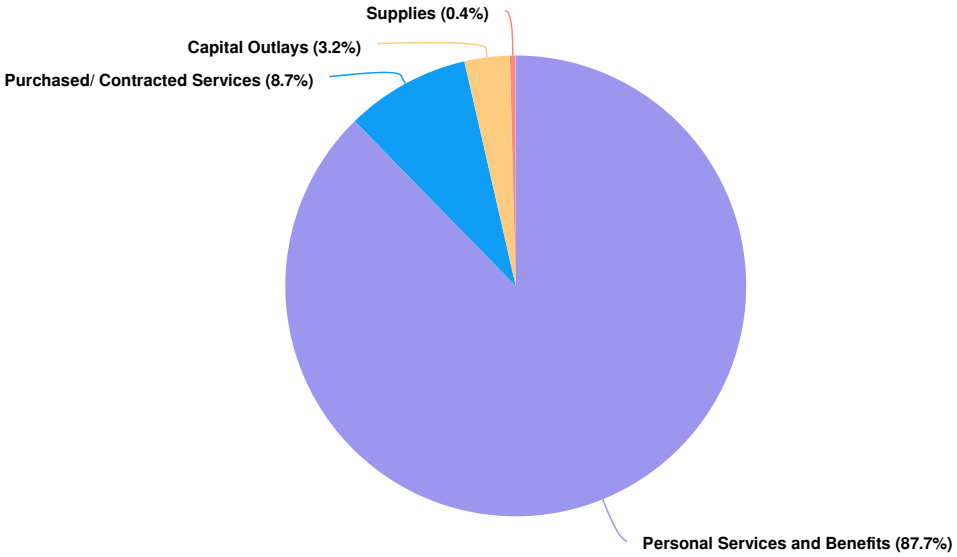



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Police | | | | | | |

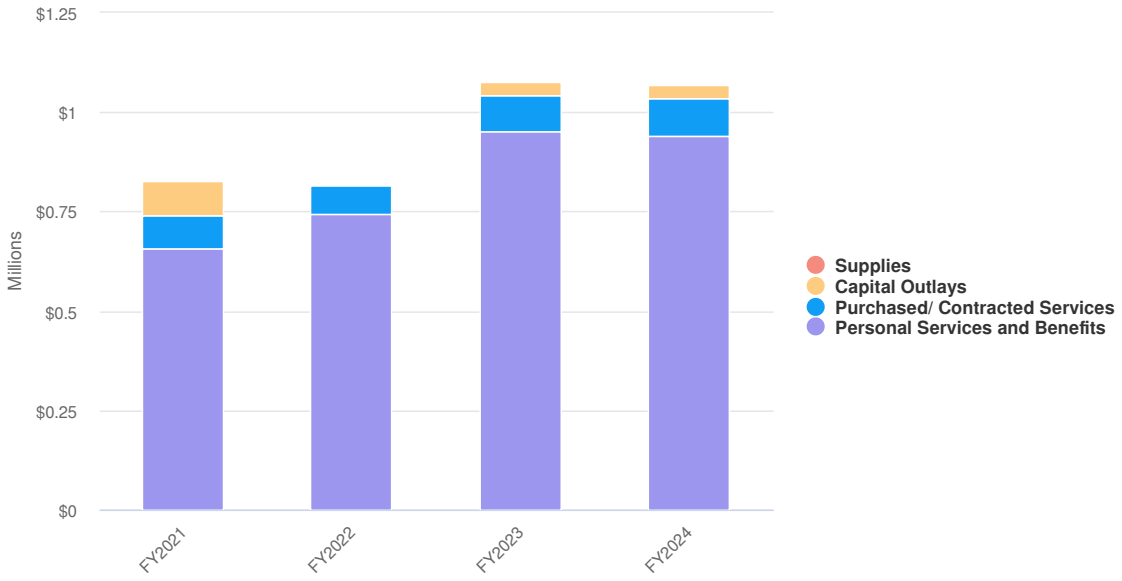
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Police Dispatch | | | | | | |
| Personal Services and Benefits | $655,910 | $744,371 | $952,498 | $941,906 | -$10,592 | -1.1% |
| Purchased/ Contracted Services | $85,628 | $70,046 | $90,840 | $93,950 | $3,110 | 3.4% |
| Supplies | $1,555 | $3,386 | $3,600 | $4,400 | $800 | 22.2% |
| Capital Outlays | $83,890 | $2,640 | $34,000 | $34,000 | $0 | 0% |
| **Total Police Dispatch:** | **$826,984** | **$820,442** | **$1,080,938** | **$1,074,256** | **-$6,682** | **-0.6%** |
| **Total Police:** | **$826,984** | **$820,442** | **$1,080,938** | **$1,074,256** | **-$6,682** | **-0.6%** |
| **Total Expenditures:** | **$826,984** | **$820,442** | **$1,080,938** | **$1,074,256** | **-$6,682** | **-0.6%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| Salaries & Wages | 100.3000.3270-511000 | $425,613 | $454,100 | $574,803 | $594,726 | 3.5% |
| Overtime | 100.3000.3270-511300 | $25,726 | $55,764 | $61,904 | $63,607 | 2.8% |
| **Total Salaries & Wages:** | | **$451,340** | **$509,864** | **$636,708** | **$658,332** | **3.4%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| Group Insurance | 100.3000.3270-512100 | $129,785 | $150,607 | $206,218 | $169,853 | -17.6% |
| FICA Tax | 100.3000.3270-512200 | $32,816 | $36,915 | $49,014 | $50,362 | 2.8% |
| Retirement Contrib/Pension | 100.3000.3270-512400 | $41,969 | $46,985 | $60,558 | $63,358 | 4.6% |
| **Total Employee Benefits:** | | **$204,570** | **$234,507** | **$315,790** | **$283,573** | **-10.2%** |
| **Total Personal Services and Benefits:** | | **$655,910** | **$744,371** | **$952,498** | **$941,906** | **-1.1%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| Professional Services | 100.3000.3270-521200 | $1,500 | $0 | $8,500 | $4,500 | -47.1% |
| **Total Purchased Professional & Technical Services:** | | **$1,500** | **$0** | **$8,500** | **$4,500** | **-47.1%** |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| | | | | | | |
| **Purchased Property Services** | | | | | | |
| Equipment Leases | 100.3000.3270-522322 | $2,894 | $2,928 | $3,396 | $2,841 | -16.3% |
| **Total Purchased Property Services:** | | **$2,894** | **$2,928** | **$3,396** | **$2,841** | **-16.3%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| Support Agreements | 100.3000.3270-523202 | $79,980 | $67,117 | $75,296 | $82,961 | 10.2% |
| Cell Phones | 100.3000.3270-523203 | $0 | $0 | $648 | $648 | 0% |
| Certification/ Educ/Training | 100.3000.3270-523700 | $1,254 | $0 | $3,000 | $3,000 | 0% |
| **Total Other Purchased Services:** | | **$81,234** | **$67,117** | **$78,944** | **$86,609** | **9.7%** |
| **Total Purchased/ Contracted Services:** | | **$85,628** | **$70,046** | **$90,840** | **$93,950** | **3.4%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 100.3000.3270-531100 | $178 | $90 | $200 | $200 | 0% |
| Office Equipment | 100.3000.3270-531601 | $1,377 | $3,296 | $3,400 | $4,200 | 23.5% |
| **Total Supplies:** | | **$1,555** | **$3,386** | **$3,600** | **$4,400** | **22.2%** |
| **Total Supplies:** | | **$1,555** | **$3,386** | **$3,600** | **$4,400** | **22.2%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| **Machinery & Equipment** | | | | | | |
| Machinery | 100.3000.3270-542100 | $83,890 | $0 | $30,000 | $30,000 | 0% |
| Computers | 100.3000.3270-542400 | $0 | $2,640 | $4,000 | $4,000 | 0% |
| **Total Machinery & Equipment:** | | **$83,890** | **$2,640** | **$34,000** | **$34,000** | **0%** |
| **Total Capital Outlays:** | | **$83,890** | **$2,640** | **$34,000** | **$34,000** | **0%** |
| **Total Expense Objects:** | | **$826,984** | **$820,442** | **$1,080,938** | **$1,074,256** | **-0.6%** |

# Police Support Services

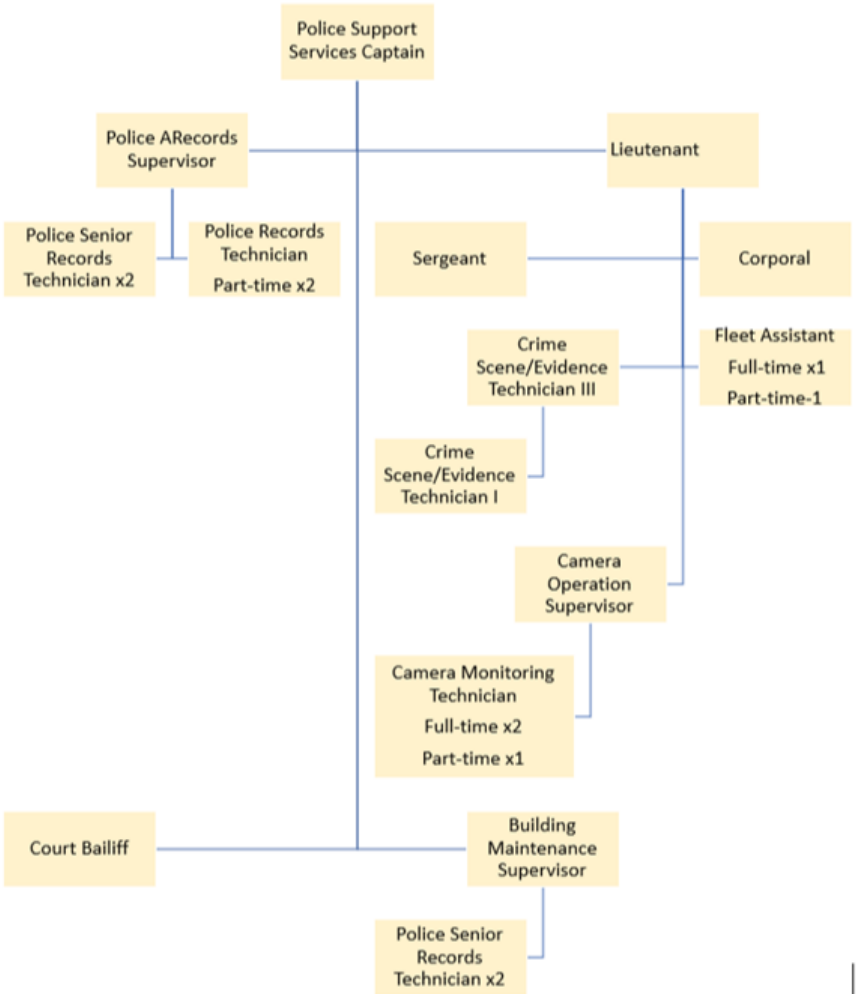


**Robert Montgomery**
Police Captain

The **Police Support Service Division** manages the operations of the Records department, court security, Communications, property and evidence storage, Crime Scene Unit (CSI), and facility maintenance. The division also manages fleet operations and all the police department patrol vehicles, as well as the City of Duluth fleet vehicles. Additional duties include project management for the CAD and RMS systems, and implementation, and purchasing of new technology and specific software systems.

## Organizational Chart

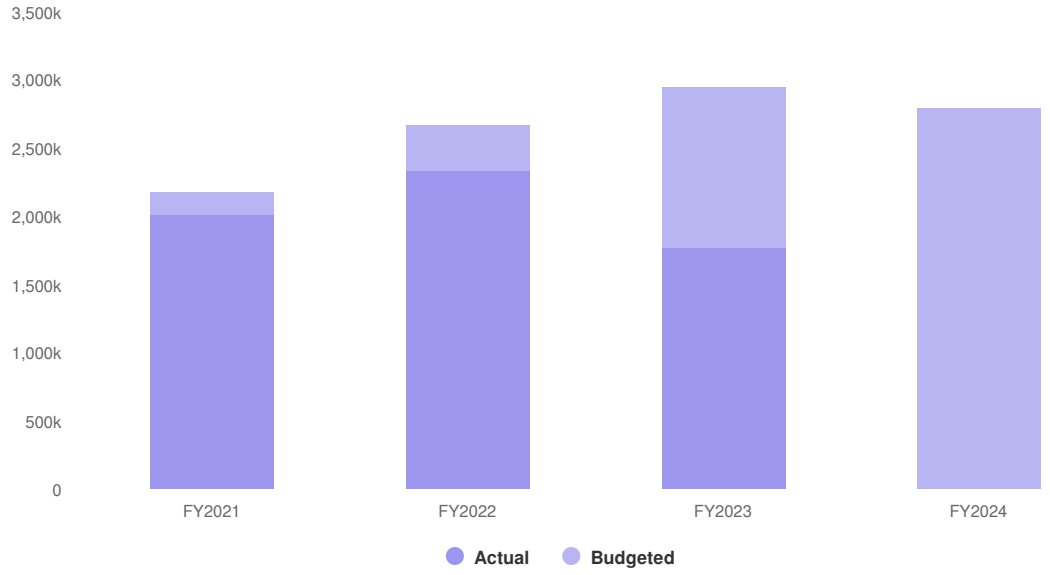
Added a full time camera monitor position/Promoted one monitor position to supervisor, and move full-time patrol position to part time fleet assistant.




## Expenditures Summary

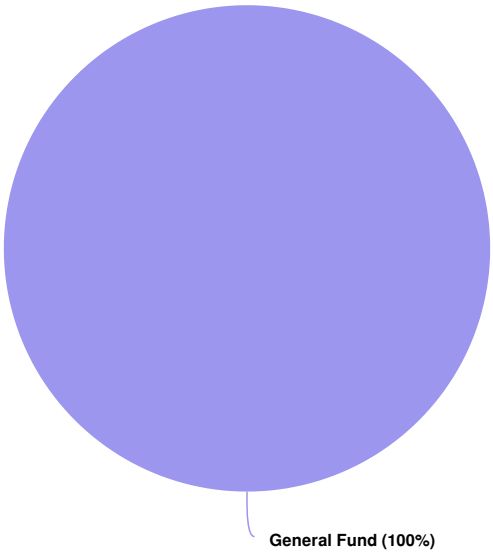
**$2,793,890** **-$158,878**
(-5.38% vs. prior year)

### Police Support Services Proposed and Historical Budget vs. Actual

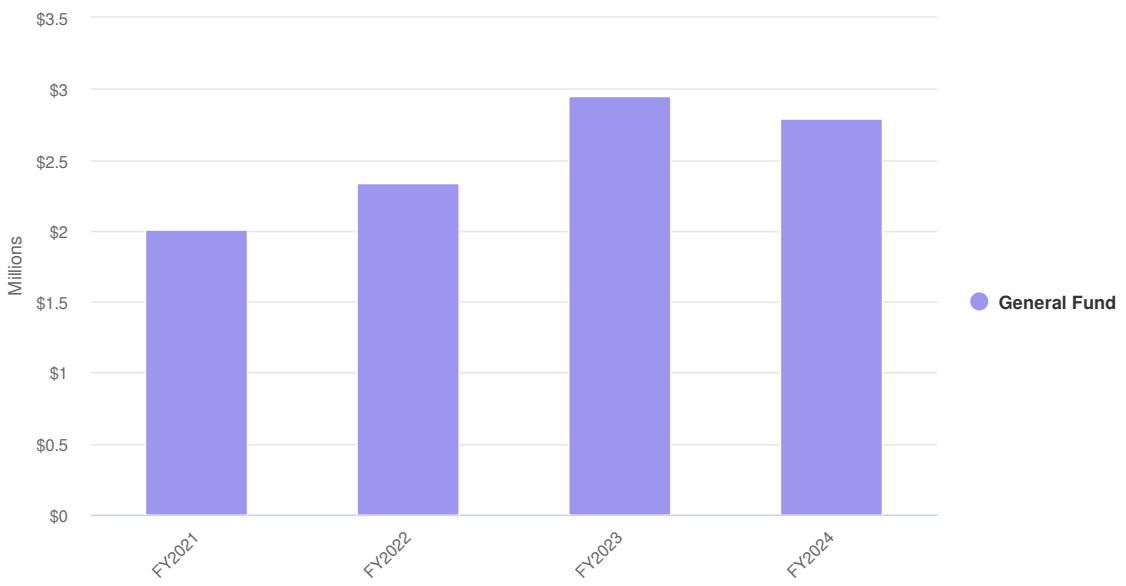



## Expenditures by Fund

### 2024 Expenditures by Fund



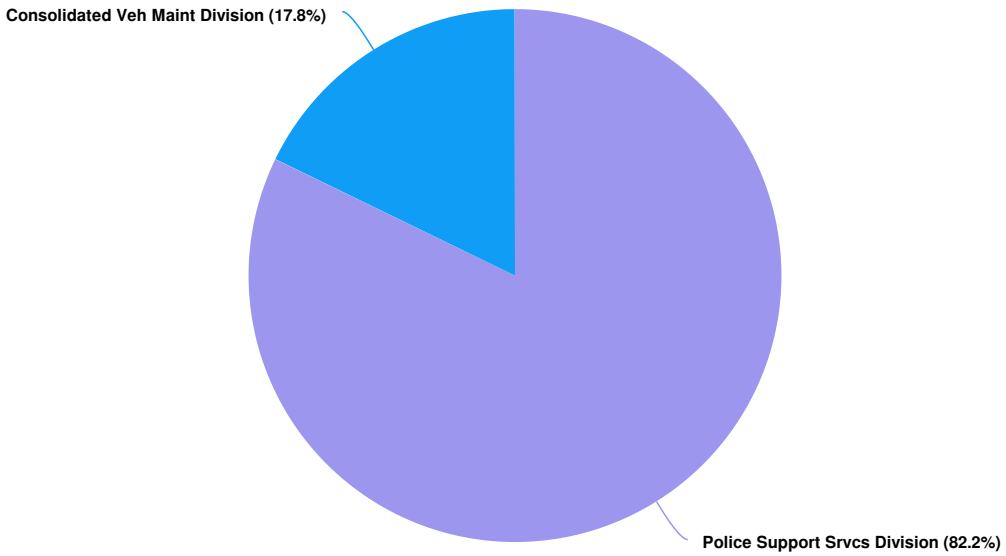
## Budgeted and Historical 2024 Expenditures by Fund



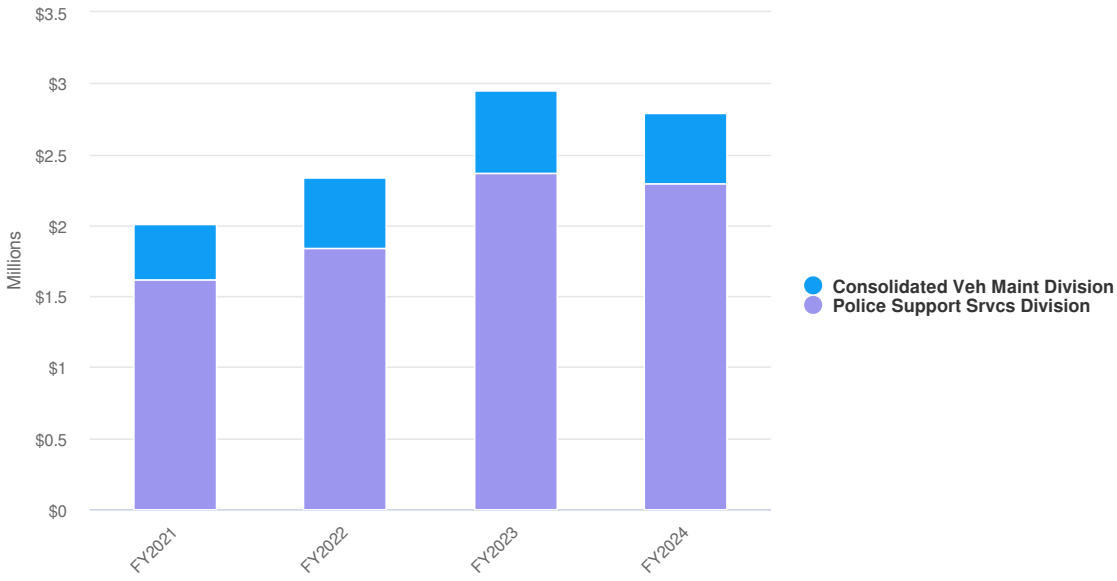

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $1,203,857 | $1,441,889 | $1,783,452 | $1,657,440 | -$126,012 | -7.1% |
| Purchased/ Contracted Services | $438,472 | $479,947 | $637,698 | $697,379 | $59,681 | 9.4% |
| Supplies | $367,948 | $404,132 | $452,371 | $439,071 | -$13,300 | -2.9% |
| Capital Outlays | $0 | $9,985 | $79,247 | $0 | -$79,247 | -100% |
| **Total General Fund:** | **$2,010,276** | **$2,335,953** | **$2,952,768** | **$2,793,890** | **-$158,878** | **-5.4%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

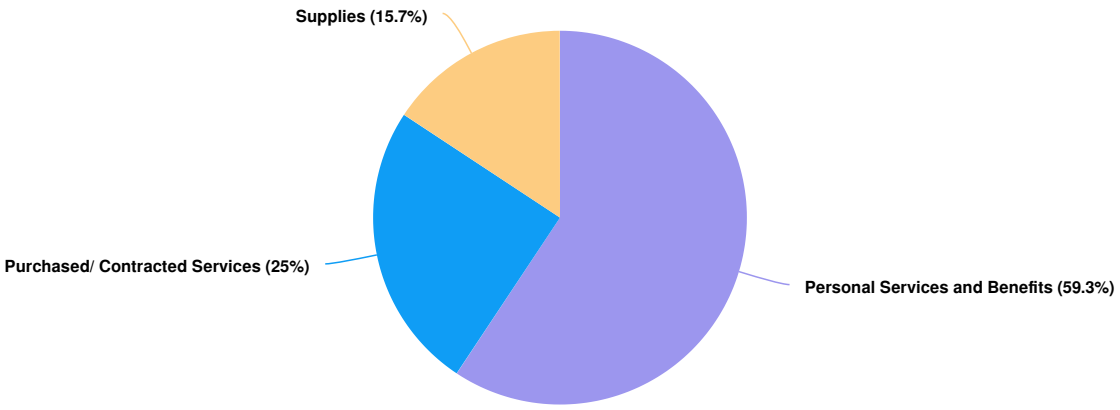



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Police | | | | | | |

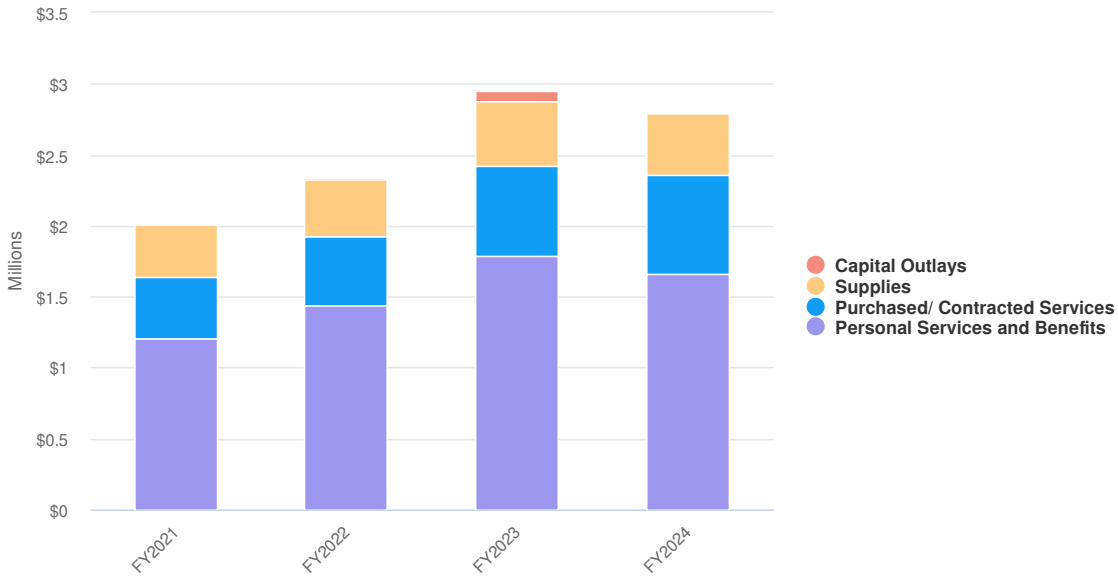
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Police Support Srvcs Division | | | | | | |
| Personal Services and Benefits | $1,203,857 | $1,441,889 | $1,783,452 | $1,657,440 | -$126,012 | -7.1% |
| Purchased/ Contracted Services | $255,396 | $290,392 | $434,275 | $503,973 | $69,698 | 16% |
| Supplies | $162,400 | $106,356 | $146,621 | $134,971 | -$11,650 | -7.9% |
| **Total Police Support Srvcs Division:** | **$1,621,653** | **$1,838,637** | **$2,364,348** | **$2,296,384** | **-$67,964** | **-2.9%** |
| | | | | | | |
| Consolidated Veh Maint Division | | | | | | |
| Purchased/ Contracted Services | $183,076 | $189,555 | $203,423 | $193,406 | -$10,017 | -4.9% |
| Supplies | $205,547 | $297,777 | $305,750 | $304,100 | -$1,650 | -0.5% |
| Capital Outlays | $0 | $9,985 | $79,247 | $0 | -$79,247 | -100% |
| **Total Consolidated Veh Maint Division:** | **$388,623** | **$497,316** | **$588,420** | **$497,506** | **-$90,914** | **-15.5%** |
| **Total Police:** | **$2,010,276** | **$2,335,953** | **$2,952,768** | **$2,793,890** | **-$158,878** | **-5.4%** |
| **Total Expenditures:** | **$2,010,276** | **$2,335,953** | **$2,952,768** | **$2,793,890** | **-$158,878** | **-5.4%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| Salaries & Wages | 100.3000.3224-511000 | $712,015 | $835,706 | $956,203 | $863,246 | -9.7% |
| Part Time Salaries & Wages | 100.3000.3224-511101 | $113,823 | $122,205 | $268,611 | $313,517 | 16.7% |
| Overtime | 100.3000.3224-511300 | $20,337 | $41,001 | $49,123 | $36,599 | -25.5% |
| **Total Salaries & Wages:** | | **$846,175** | **$998,912** | **$1,273,937** | **$1,213,362** | **-4.8%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| Group Insurance | 100.3000.3224-512100 | $227,881 | $288,575 | $315,088 | $269,860 | -14.4% |
| FICA Tax | 100.3000.3224-512200 | $61,064 | $72,346 | $98,221 | $92,822 | -5.5% |
| Retirement Contrib/Pension | 100.3000.3224-512400 | $68,736 | $82,055 | $96,205 | $81,395 | -15.4% |
| **Total Employee Benefits:** | | **$357,681** | **$442,977** | **$509,515** | **$444,077** | **-12.8%** |
| **Total Personal Services and Benefits:** | | **$1,203,857** | **$1,441,889** | **$1,783,452** | **$1,657,440** | **-7.1%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Purchased Property Services** | | | | | | |
| Bldg. Maintenance/Cleaning | 100.3000.3224-522130 | $7,497 | $7,158 | $56,187 | $45,296 | -19.4% |
| Office Equipment Maintenance | 100.3000.3224-522201 | $414 | $1,430 | $3,000 | $3,000 | 0% |
| Vehicle Repairs/Maintenance | 100.3000.3290-522202 | $146,225 | $156,802 | $157,897 | $149,880 | -5.1% |
| Vehicle Accident Repairs | 100.3000.3290-522207 | $25,518 | $21,306 | $30,000 | $30,000 | 0% |
| **Total Purchased Property Services:** | | **$179,654** | **$186,696** | **$247,084** | **$228,176** | **-7.7%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| Support Agreements | 100.3000.3224-523202 | $239,501 | $255,558 | $342,118 | $428,434 | 25.2% |
| Cell Phones | 100.3000.3224-523203 | $1,620 | $2,115 | $2,160 | $2,160 | 0% |
| Dues & Professional Fees | 100.3000.3224-523600 | $789 | $166 | $390 | $390 | 0% |
| Certification/ Educ/Training | 100.3000.3224-523700 | $4,931 | $23,192 | $28,870 | $23,373 | -19% |
| Records Destruction | 100.3000.3224-523902 | $644 | $774 | $1,550 | $1,320 | -14.8% |
| Insurance Deductible | 100.3000.3290-523101 | $5,664 | $4,291 | $5,000 | $5,000 | 0% |
| Dues & Professional Fees | 100.3000.3290-523600 | $634 | $499 | $650 | $650 | 0% |
| Certification/ Educ/Training | 100.3000.3290-523700 | $4,078 | $5,016 | $8,000 | $6,000 | -25% |
| Emissions/Tags/Titles | 100.3000.3290-523903 | $958 | $1,640 | $1,876 | $1,876 | 0% |
| **Total Other Purchased Services:** | | **$258,818** | **$293,251** | **$390,614** | **$469,203** | **20.1%** |
| **Total Purchased/ Contracted Services:** | | **$438,472** | **$479,947** | **$637,698** | **$697,379** | **9.4%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| Postage | 100.3000.3224-531101 | $3,919 | $4,239 | $3,600 | $3,894 | 8.2% |
| Evidence Collection & Processing | 100.3000.3224-531107 | $9,753 | $10,256 | $17,771 | $17,771 | 0% |
| Office Equipment | 100.3000.3224-531601 | $4,746 | $6,376 | $8,150 | $7,400 | -9.2% |
| Computer Upgrades | 100.3000.3224-531602 | $123,303 | $62,039 | $77,300 | $77,300 | 0% |
| Police Equipment | 100.3000.3224-531603 | $18,887 | $20,443 | $30,566 | $21,206 | -30.6% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Uniforms | 100.3000.3224-531706 | $1,794 | $3,003 | $9,234 | $7,400 | -19.9% |
| Fuel & Oil | 100.3000.3290-531270 | $199,812 | $292,233 | $300,000 | $300,000 | 0% |
| Police Equipment | 100.3000.3290-531603 | $5,735 | $5,544 | $5,750 | $4,100 | -28.7% |
| **Total Supplies:** | | **$367,948** | **$404,132** | **$452,371** | **$439,071** | **-2.9%** |
| **Total Supplies:** | | **$367,948** | **$404,132** | **$452,371** | **$439,071** | **-2.9%** |
| | | | | | | |
| **Capital Outlays** | | | | | | |
| **Machinery & Equipment** | | | | | | |
| Vehicles | 100.3000.3290-542200 | $0 | $9,985 | $79,247 | $0 | -100% |
| **Total Machinery & Equipment:** | | **$0** | **$9,985** | **$79,247** | **$0** | **-100%** |
| **Total Capital Outlays:** | | **$0** | **$9,985** | **$79,247** | **$0** | **-100%** |
| **Total Expense Objects:** | | **$2,010,276** | **$2,335,953** | **$2,952,768** | **$2,793,890** | **-5.4%** |

# Public Works



**Audrey Turner**
Public Works Director

## 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.

## 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 a 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 of all city-owned buildings for HVAC, elevator, back flow inspections, fire system inspections, etc. |

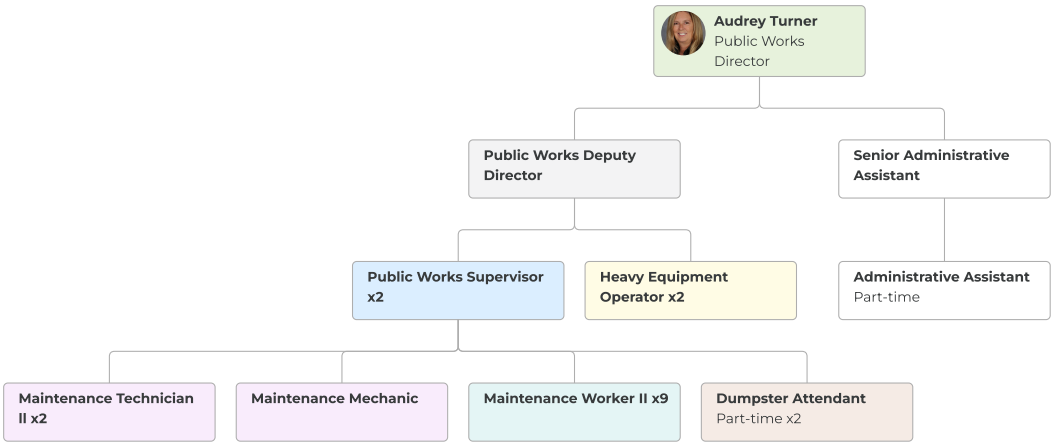
## Department Goals

| | |
|---|---|
| FY 2024 | Increase staff training budget to allow for two employees to attend the American Public Works Association conference and training for a Certified Pool Operator to maintain the fountain in the Town Green. |
| FY 2024 | Move budgeted funds for Amnesty Day at Public Works under this department's budget to allow for better planning, organizing, and executing of this event. |
| FY 2024 | Continue using available Special Purpose Local Option Sales Tax (SPLOST) transportation funds and Local Maintenance and Improvement Grant (LMIG) funds to repave and maintain city streets to improve the overall Pavement Management Index. |
| FY 2024 | Work with other departments to implement a strategy to transition from the City's current resident-purchased garbage bags system to the new system involving two wheeled carts for both garbage and recycling. |

# Public Works



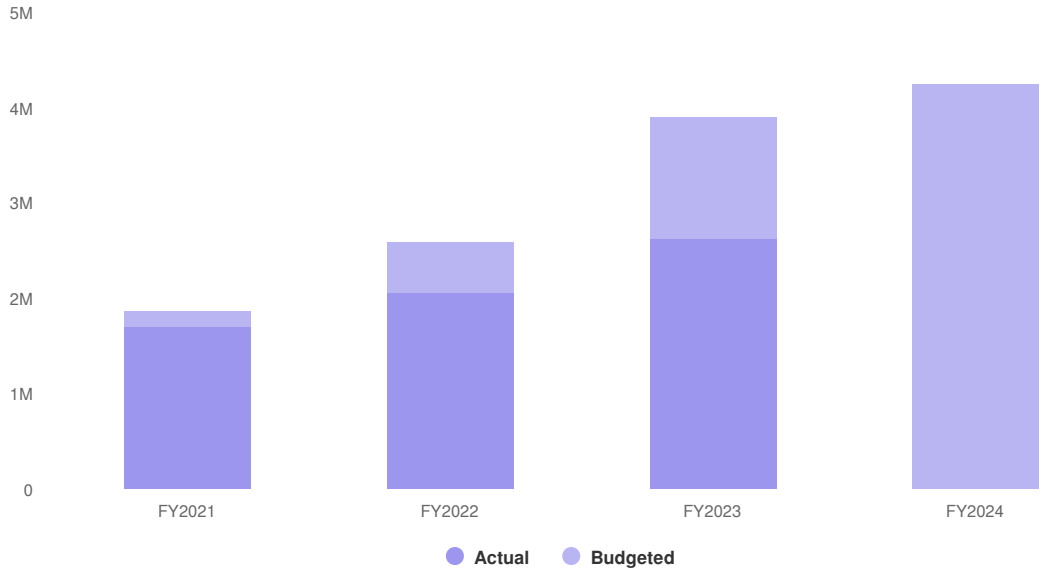
## Organizational Chart




## Expenditures Summary

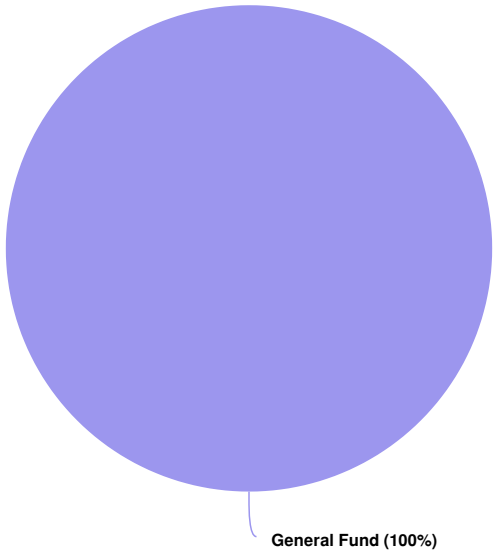
**$4,247,388** $350,141
(8.98% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual

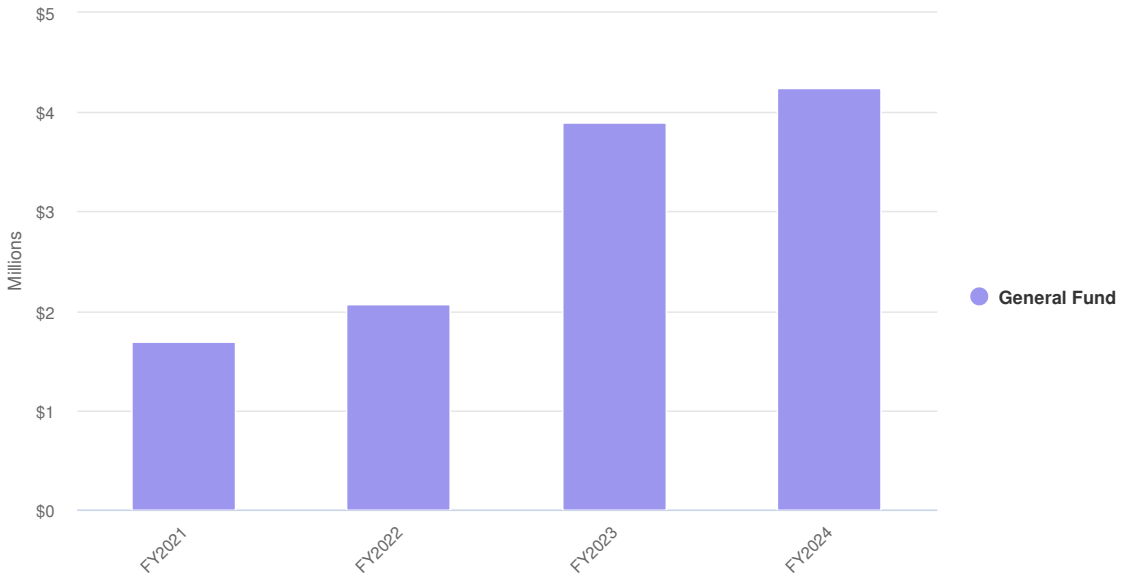



## Expenditures by Fund

### 2024 Expenditures by Fund



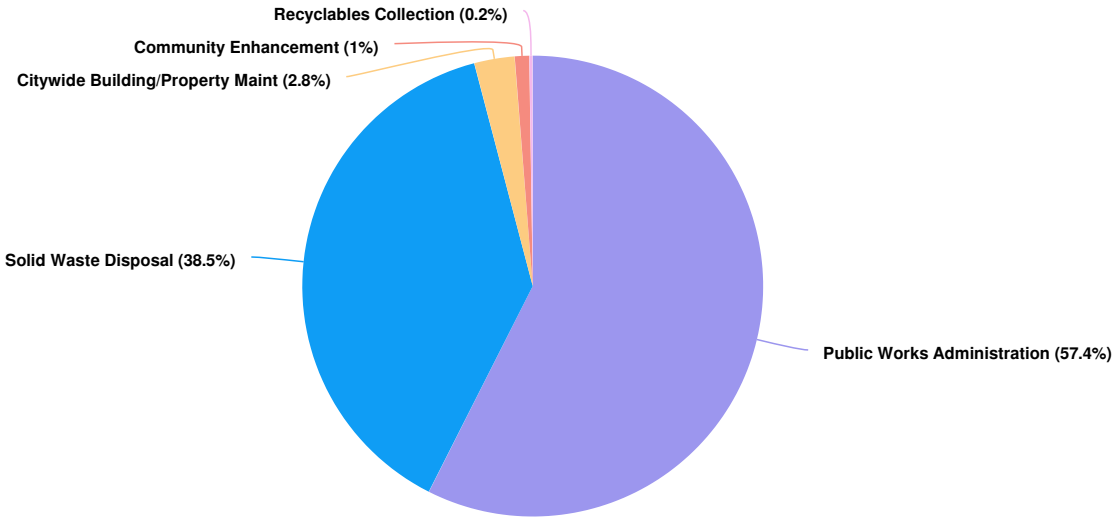
## Budgeted and Historical 2024 Expenditures by Fund



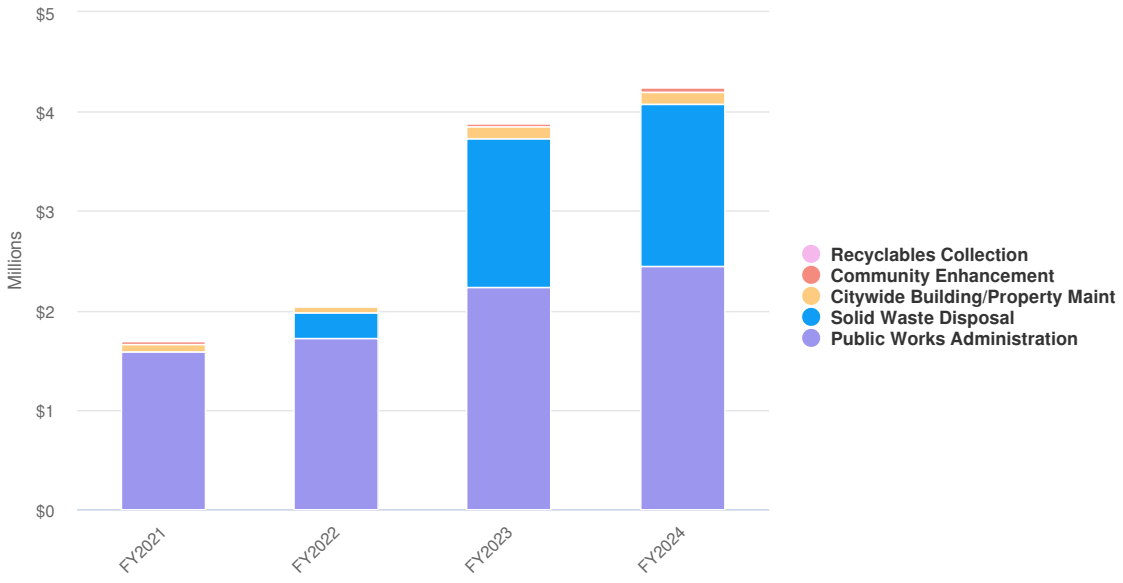

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $1,214,908 | $1,370,756 | $1,679,684 | $1,828,446 | $148,763 | 8.9% |
| Purchased/ Contracted Services | $317,466 | $582,308 | $1,852,453 | $1,991,875 | $139,422 | 7.5% |
| Supplies | $117,419 | $112,687 | $157,587 | $237,028 | $79,441 | 50.4% |
| Capital Outlays | $46,130 | $0 | $207,524 | $190,039 | -$17,485 | -8.4% |
| **Total General Fund:** | **$1,695,922** | **$2,065,751** | **$3,897,248** | **$4,247,388** | **$350,141** | **9%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

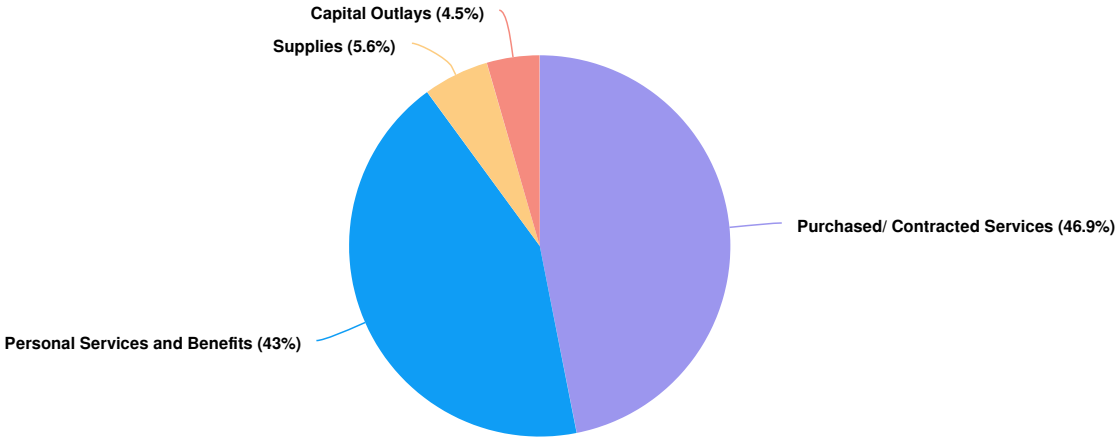



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Public Works | | | | | | |

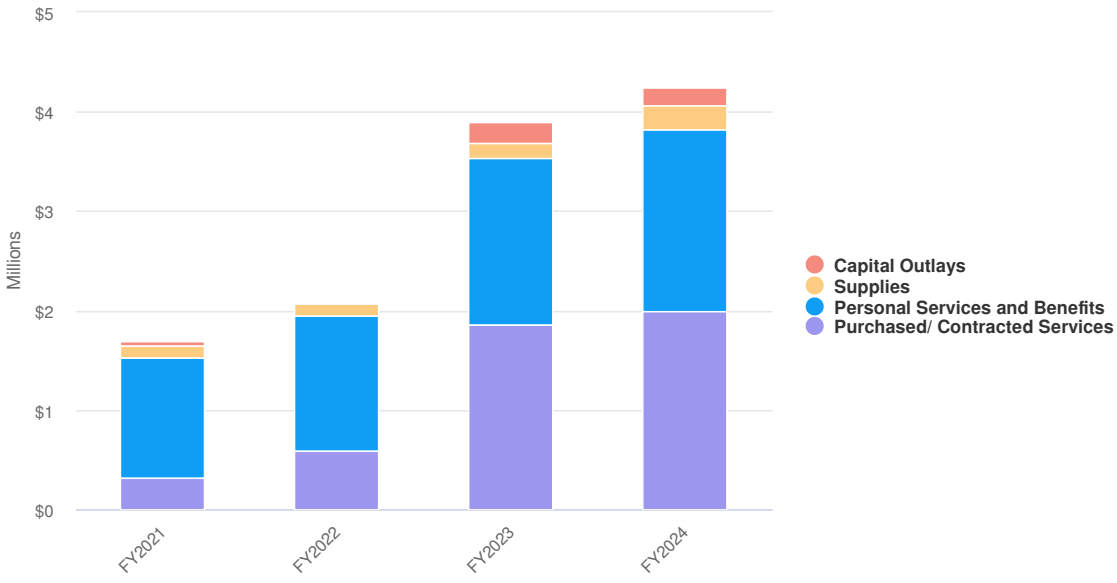
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Public Works Administration | | | | | | |
| Personal Services and Benefits | $1,214,908 | $1,370,756 | $1,679,684 | $1,828,446 | $148,763 | 8.9% |
| Purchased/ Contracted Services | $236,669 | $256,652 | $228,562 | $227,269 | -$1,293 | -0.6% |
| Supplies | $81,413 | $94,989 | $115,366 | $194,327 | $78,961 | 68.4% |
| Capital Outlays | $46,130 | $0 | $207,524 | $190,039 | -$17,485 | -8.4% |
| **Total Public Works Administration:** | **$1,579,119** | **$1,722,397** | **$2,231,136** | **$2,440,081** | **$208,946** | **9.4%** |
| | | | | | | |
| Community Enhancement | | | | | | |
| Supplies | $36,005 | $17,698 | $42,221 | $42,701 | $480 | 1.1% |
| **Total Community Enhancement:** | **$36,005** | **$17,698** | **$42,221** | **$42,701** | **$480** | **1.1%** |
| | | | | | | |
| Citywide Building/Property Maint | | | | | | |
| Purchased/ Contracted Services | $76,072 | $66,686 | $113,881 | $120,596 | $6,715 | 5.9% |
| **Total Citywide Building/Property Maint:** | **$76,072** | **$66,686** | **$113,881** | **$120,596** | **$6,715** | **5.9%** |
| | | | | | | |
| Solid Waste Disposal | | | | | | |
| Purchased/ Contracted Services | $0 | $250,000 | $1,500,000 | $1,634,000 | $134,000 | 8.9% |
| **Total Solid Waste Disposal:** | **$0** | **$250,000** | **$1,500,000** | **$1,634,000** | **$134,000** | **8.9%** |
| | | | | | | |
| Recyclables Collection | | | | | | |
| Purchased/ Contracted Services | $4,726 | $8,971 | $10,010 | $10,010 | $0 | 0% |
| **Total Recyclables Collection:** | **$4,726** | **$8,971** | **$10,010** | **$10,010** | **$0** | **0%** |
| **Total Public Works:** | **$1,695,922** | **$2,065,751** | **$3,897,248** | **$4,247,388** | **$350,141** | **9%** |
| **Total Expenditures:** | **$1,695,922** | **$2,065,751** | **$3,897,248** | **$4,247,388** | **$350,141** | **9%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Personal Services and Benefits** | | | | | | |
| **Salaries & Wages** | | | | | | |
| Salaries & Wages | 100.4000.4100-511000 | $759,924 | $846,555 | $1,041,793 | $1,112,972 | 6.8% |
| Part Time Salaries & Wages | 100.4000.4100-511101 | $49,581 | $26,954 | $39,477 | $76,815 | 94.6% |
| Overtime | 100.4000.4100-511300 | $51,837 | $77,125 | $66,803 | $83,586 | 25.1% |
| **Total Salaries & Wages:** | | **$861,343** | **$950,634** | **$1,148,074** | **$1,273,372** | **10.9%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| Group Insurance | 100.4000.4100-512100 | $216,495 | $264,064 | $330,163 | $343,302 | 4% |
| FICA Tax | 100.4000.4100-512200 | $63,879 | $70,549 | $91,632 | $97,413 | 6.3% |
| Retirement Contrib/Pension | 100.4000.4100-512400 | $73,190 | $85,508 | $109,814 | $114,358 | 4.1% |
| **Total Employee Benefits:** | | **$353,565** | **$420,122** | **$531,610** | **$555,074** | **4.4%** |
| **Total Personal Services and Benefits:** | | **$1,214,908** | **$1,370,756** | **$1,679,684** | **$1,828,446** | **8.9%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Professional & Technical Services** | | | | | | |
| Professional Services | 100.4000.4100-521200 | $10,375 | $12,144 | $13,700 | $13,800 | 0.7% |
| Maintenance Tech/ Contracts | 100.4000.4125-521303 | $14,790 | $9,264 | $30,380 | $32,095 | 5.6% |
| Technical Services | 100.4000.4540-521300 | $4,726 | $8,971 | $10,010 | $10,010 | 0% |
| **Total Purchased Professional & Technical Services:** | | **$29,891** | **$30,379** | **$54,090** | **$55,905** | **3.4%** |
| | | | | | | |
| **Purchased Property Services** | | | | | | |
| Garbage Disposal Services | 100.4000.4100-522110 | $41,031 | $44,474 | $44,201 | $44,201 | 0% |
| Vehicle Repairs/Maintenance | 100.4000.4100-522202 | $14,114 | $14,302 | $22,570 | $23,692 | 5% |
| General Emergency Repairs | 100.4000.4100-522203 | $62,010 | $69,560 | $47,460 | $58,800 | 23.9% |
| Repairs & Maint - Equipment | 100.4000.4100-522206 | $27,977 | $26,642 | $25,480 | $31,480 | 23.5% |
| Repairs & Maint - Streets/ Sidewalks | 100.4000.4100-522208 | $8,720 | $1,095 | $15,000 | $15,000 | 0% |
| Linen/Uniform Rental Service | 100.4000.4100-522321 | $7,614 | $10,625 | $12,621 | $10,596 | -16% |
| Bldg. Maintenance/Cleaning | 100.4000.4125-522130 | $4,916 | $5,411 | $8,500 | $8,500 | 0% |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Repairs | 100.4000.4125-522210 | $56,366 | $52,010 | $75,001 | $80,001 | 6.7% |
| Garbage Disposal Services | 100.4000.4530-522110 | $0 | $250,000 | $1,500,000 | $1,634,000 | 8.9% |
| **Total Purchased Property Services:** | | **$222,748** | **$474,120** | **$1,750,833** | **$1,906,270** | **8.9%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| Cell Phones | 100.4000.4100-523203 | $3,712 | $4,860 | $5,400 | $5,400 | 0% |
| Dues & Professional Fees | 100.4000.4100-523600 | $4,497 | $4,980 | $5,650 | $9,700 | 71.7% |
| Certification/ Educ/Training | 100.4000.4100-523700 | $25 | $9,140 | $8,480 | $14,600 | 72.2% |
| Contract Labor | 100.4000.4100-523850 | $56,594 | $58,830 | $28,000 | $0 | -100% |
| **Total Other Purchased Services:** | | **$64,827** | **$77,810** | **$47,530** | **$29,700** | **-37.5%** |
| **Total Purchased/ Contracted Services:** | | **$317,466** | **$582,308** | **$1,852,453** | **$1,991,875** | **7.5%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |
| Office Supplies | 100.4000.4100-531100 | $1,663 | $2,356 | $8,115 | $4,500 | -44.5% |
| Signs/Banners | 100.4000.4100-531103 | $4,522 | $13,194 | $10,000 | $38,000 | 280% |
| Supplies | 100.4000.4100-531104 | $25,262 | $26,847 | $19,900 | $25,300 | 27.1% |
| Prisoner Medical & Supply | 100.4000.4100-531108 | $939 | $2,376 | $14,900 | $2,500 | -83.2% |
| Safety / Disaster Mgmt Supplies & Equipment | 100.4000.4100-531109 | $24,967 | $14,634 | $28,000 | $31,500 | 12.5% |
| Water/Sewer | 100.4000.4100-531210 | $1,848 | $3,067 | $6,020 | $9,200 | 52.8% |
| Gas | 100.4000.4100-531220 | $4,331 | $6,146 | $6,780 | $7,500 | 10.6% |
| Electric | 100.4000.4100-531230 | $10,884 | $12,802 | $13,200 | $13,570 | 2.8% |
| Small Equipment | 100.4000.4100-531600 | $6,144 | $8,102 | $4,451 | $5,651 | 27% |
| Emp/Council & Comm. Relations | 100.4000.4100-531703 | $853 | $5,464 | $4,000 | $56,606 | 1,315.2% |
| Veterans Flags & Markers | 100.4000.4120-531110 | $3,316 | $3,693 | $6,000 | $6,000 | 0% |
| Holiday Decorations | 100.4000.4120-531707 | $32,689 | $14,005 | $36,221 | $36,701 | 1.3% |
| **Total Supplies:** | | **$117,419** | **$112,687** | **$157,587** | **$237,028** | **50.4%** |
| **Total Supplies:** | | **$117,419** | **$112,687** | **$157,587** | **$237,028** | **50.4%** |
| | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Capital Outlays** | | | | | | |
| **Machinery & Equipment** | | | | | | |
| Machinery | 100.4000.4100-542100 | $5,470 | $0 | $44,494 | $1 | -100% |
| Vehicles | 100.4000.4100-542200 | $40,660 | $0 | $163,030 | $190,038 | 16.6% |
| **Total Machinery & Equipment:** | | **$46,130** | **$0** | **$207,524** | **$190,039** | **-8.4%** |
| **Total Capital Outlays:** | | **$46,130** | **$0** | **$207,524** | **$190,039** | **-8.4%** |
| **Total Expense Objects:** | | **$1,695,922** | **$2,065,751** | **$3,897,248** | **$4,247,388** | **9%** |

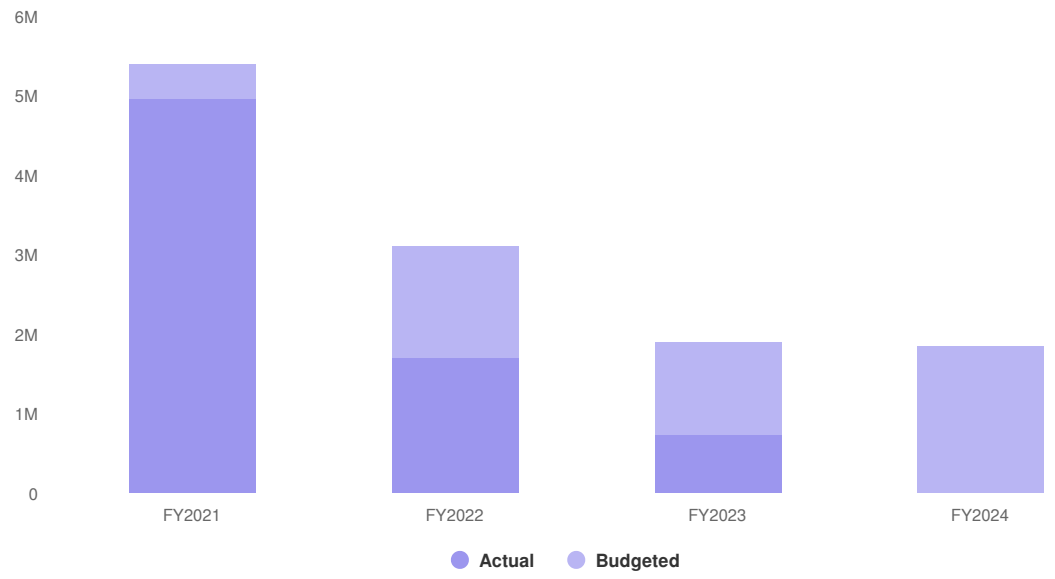
# General Government

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 for the individual departments. An example of a service that supports other departments would be landscaping, postage and utilities, such as electricity 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 day-to-day operations

## Expenditures Summary

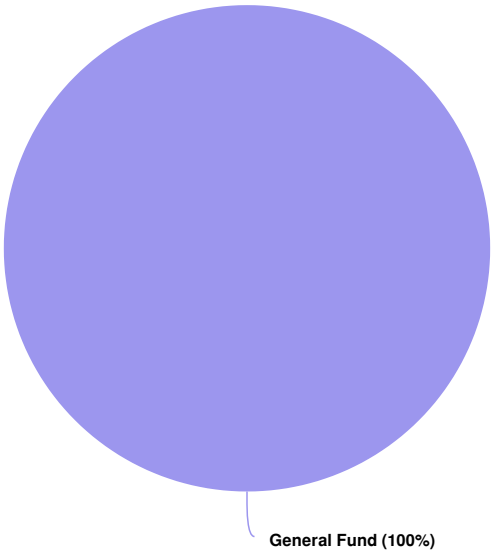
**$1,844,251** **-$65,525**
(-3.43% vs. prior year)

### General Government Proposed and Historical Budget vs. Actual

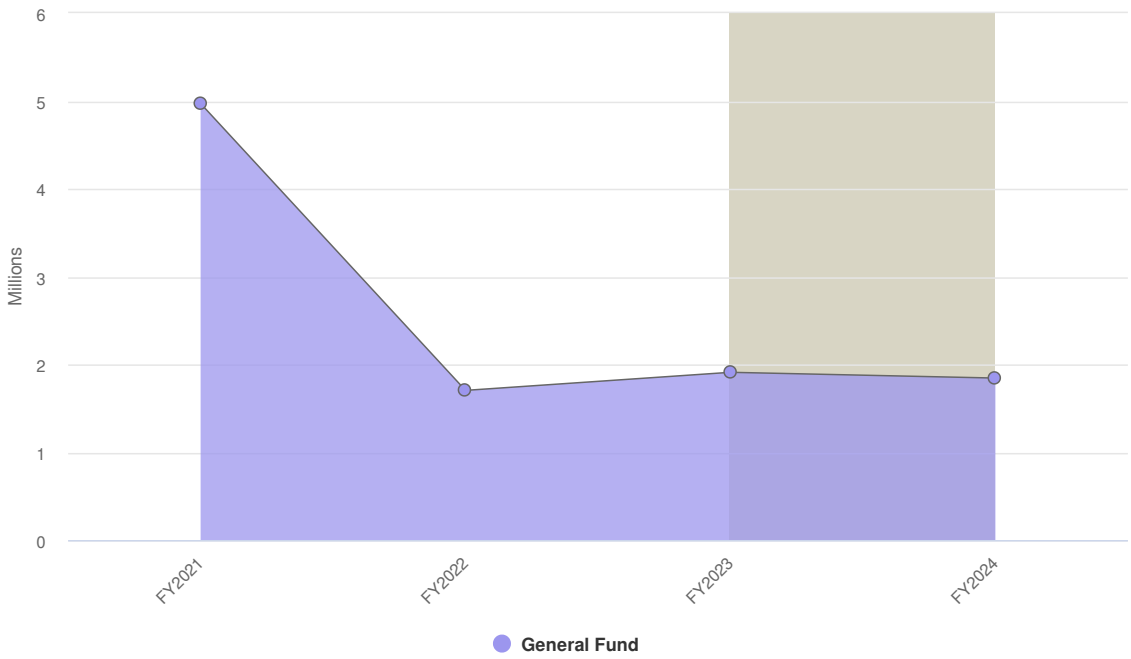


# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund



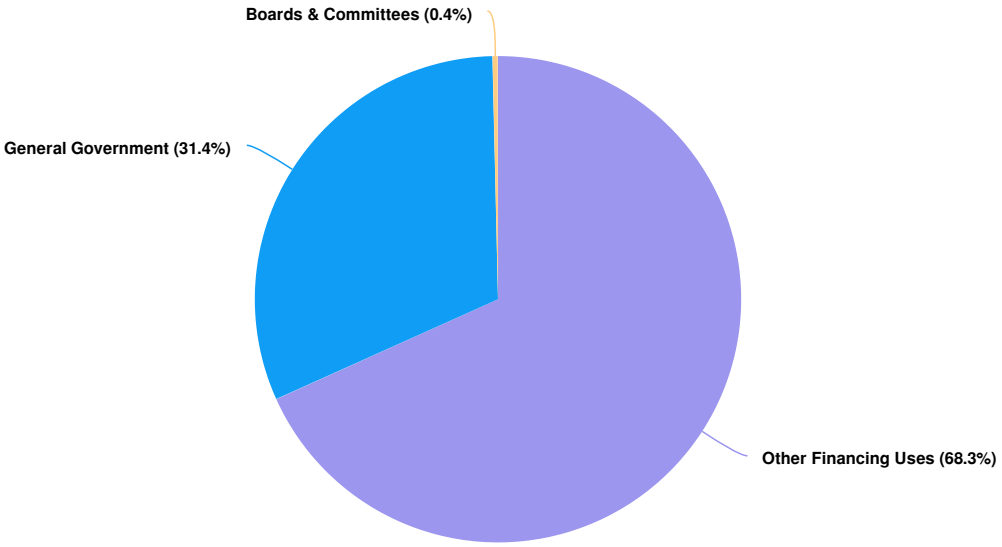

Grey background indicates budgeted figures.

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |

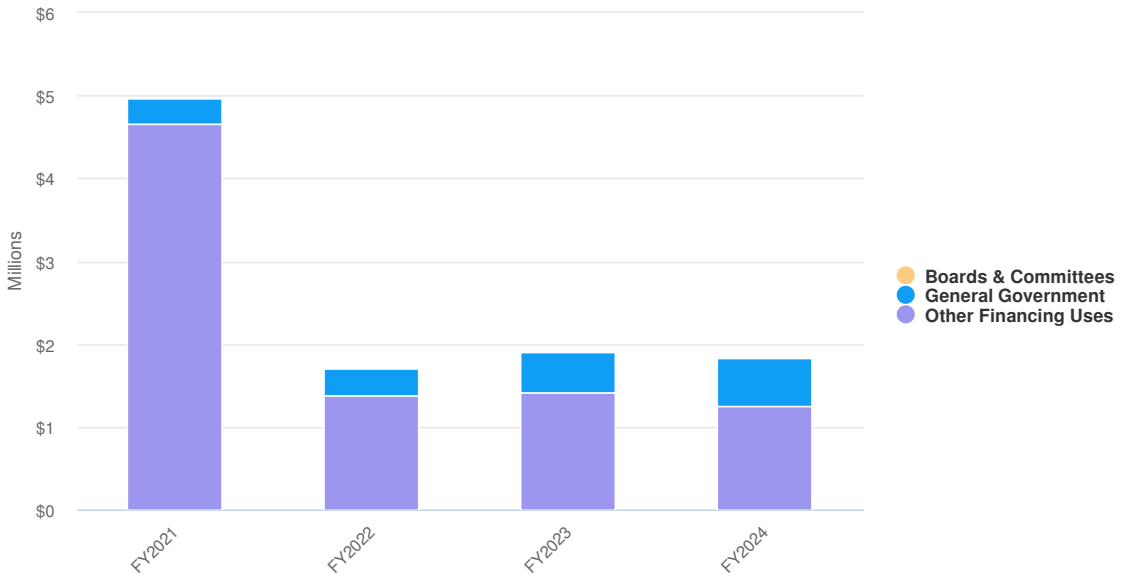
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Personal Services and Benefits | $2,513 | $13,991 | $42,191 | $42,106 | -$85 | -0.2% |
| Purchased/ Contracted Services | $153,071 | $161,775 | $298,658 | $333,704 | $35,046 | 11.7% |
| Supplies | $151,261 | $145,990 | $154,440 | $209,150 | $54,710 | 35.4% |
| Other Financing Uses | $4,664,108 | $1,382,148 | $1,414,487 | $1,259,291 | -$155,196 | -11% |
| **Total General Fund:** | **$4,970,953** | **$1,703,904** | **$1,909,776** | **$1,844,251** | **-$65,525** | **-3.4%** |

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

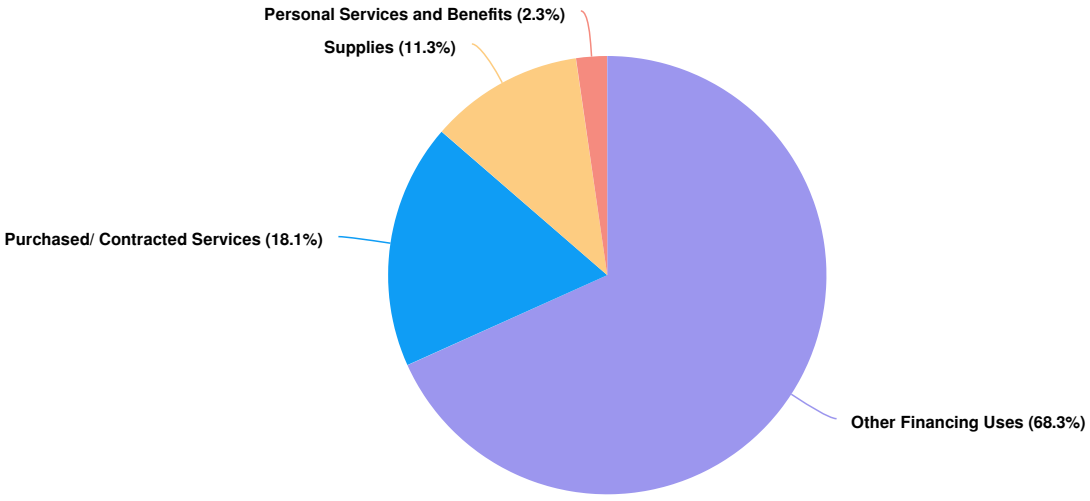



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Boards & Committees | | | | | | |
| Alcohol Review Board | | | | | | |
| Personal Services and Benefits | $54 | $0 | $754 | $646 | -$108 | -14.3% |
| **Total Alcohol Review Board:** | **$54** | **$0** | **$754** | **$646** | **-$108** | **-14.3%** |
| | | | | | | |
| Finance Committee | | | | | | |
| Personal Services and Benefits | $135 | $0 | $0 | $0 | $0 | 0% |
| **Total Finance Committee:** | **$135** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| Zoning Board | | | | | | |
| Personal Services and Benefits | $108 | $215 | $1,938 | $1,938 | $0 | 0% |
| **Total Zoning Board:** | **$108** | **$215** | **$1,938** | **$1,938** | **$0** | **0%** |
| | | | | | | |
| Planning Commission | | | | | | |
| Personal Services and Benefits | $754 | $323 | $3,875 | $3,875 | $0 | 0% |
| **Total Planning Commission:** | **$754** | **$323** | **$3,875** | **$3,875** | **$0** | **0%** |
| **Total Boards & Committees:** | **$1,050** | **$538** | **$6,567** | **$6,459** | **-$108** | **-1.6%** |
| | | | | | | |
| General Government | | | | | | |

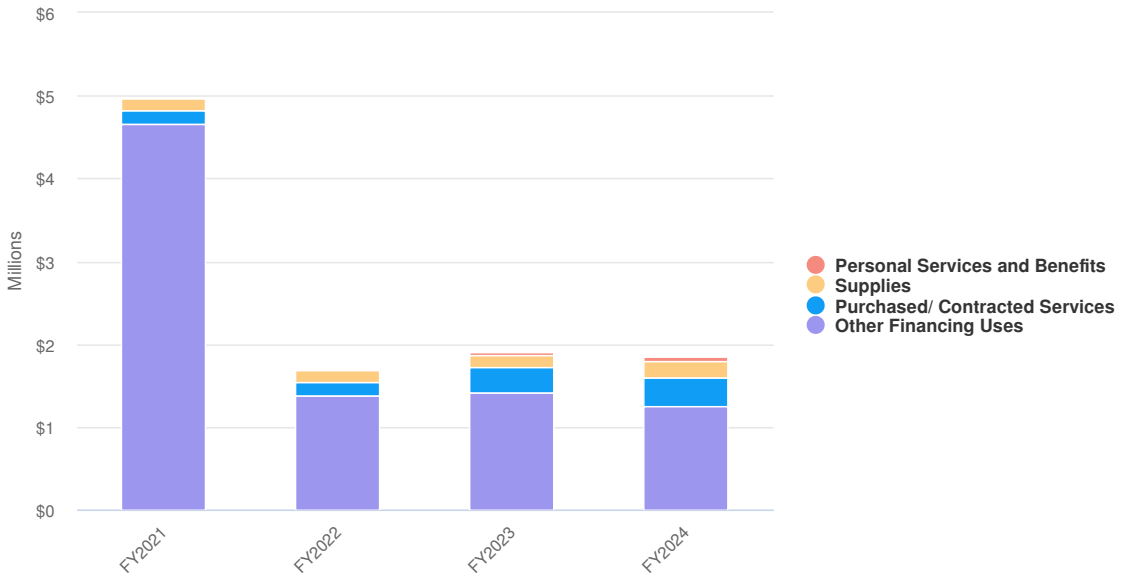
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Govt Operations/Services | | | | | | |
| Personal Services and Benefits | $1,464 | $13,453 | $35,624 | $35,647 | $22 | 0.1% |
| Purchased/ Contracted Services | $125,890 | $150,132 | $282,174 | $315,506 | $33,332 | 11.8% |
| Supplies | $136,171 | $127,061 | $135,228 | $188,654 | $53,426 | 39.5% |
| **Total General Govt Operations/Services:** | **$263,524** | **$290,646** | **$453,026** | **$539,807** | **$86,780** | **19.2%** |
| | | | | | | |
| Red Clay Theatre | | | | | | |
| Purchased/ Contracted Services | $27,182 | $11,643 | $16,484 | $18,198 | $1,714 | 10.4% |
| Supplies | $15,090 | $18,928 | $19,212 | $20,496 | $1,284 | 6.7% |
| **Total Red Clay Theatre:** | **$42,271** | **$30,572** | **$35,696** | **$38,694** | **$2,998** | **8.4%** |
| **Total General Government:** | **$305,796** | **$321,218** | **$488,722** | **$578,501** | **$89,778** | **18.4%** |
| | | | | | | |
| Other Financing Uses | | | | | | |
| Other Financing Uses | $4,664,108 | $1,382,148 | $1,414,487 | $1,259,291 | -$155,196 | -11% |
| **Total Other Financing Uses:** | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-$155,196** | **-11%** |
| **Total Expenditures:** | **$4,970,953** | **$1,703,904** | **$1,909,776** | **$1,844,251** | **-$65,525** | **-3.4%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| Expense Objects | | | | | |
| Personal Services and Benefits | | | | | |
| Salaries & Wages | | | | | |
| Boards & Committees | $975 | $500 | $6,100 | $6,000 | -1.6% |
| General Government | $1,360 | $12,514 | $33,093 | $33,114 | 0.1% |
| **Total Salaries & Wages:** | **$2,335** | **$13,014** | **$39,193** | **$39,114** | **-0.2%** |
| | | | | | |
| Employee Benefits | | | | | |
| Boards & Committees | $75 | $38 | $467 | $459 | -1.6% |
| General Government | $104 | $939 | $2,532 | $2,533 | 0.1% |
| **Total Employee Benefits:** | **$178** | **$978** | **$2,998** | **$2,992** | **-0.2%** |
| **Total Personal Services and Benefits:** | **$2,513** | **$13,991** | **$42,191** | **$42,106** | **-0.2%** |
| | | | | | |
| Purchased/ Contracted Services | | | | | |
| Purchased Property Services | | | | | |
| General Government | $143,506 | $156,294 | $290,196 | $325,187 | 12.1% |
| **Total Purchased Property Services:** | **$143,506** | **$156,294** | **$290,196** | **$325,187** | **12.1%** |
| | | | | | |
| Other Purchased Services | | | | | |
| General Government | $9,565 | $5,481 | $8,462 | $8,517 | 0.6% |
| **Total Other Purchased Services:** | **$9,565** | **$5,481** | **$8,462** | **$8,517** | **0.6%** |
| **Total Purchased/ Contracted Services:** | **$153,071** | **$161,775** | **$298,658** | **$333,704** | **11.7%** |

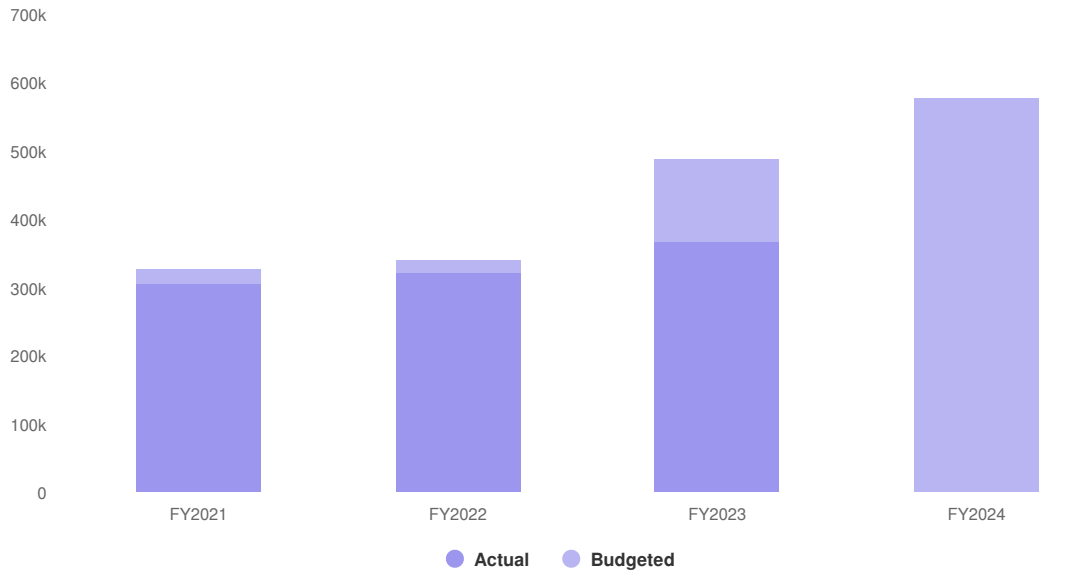
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|
| | | | | | |
| Supplies | | | | | |
| Supplies | | | | | |
| General Government | $151,261 | $145,990 | $154,440 | $209,150 | 35.4% |
| **Total Supplies:** | **$151,261** | **$145,990** | **$154,440** | **$209,150** | **35.4%** |
| **Total Supplies:** | **$151,261** | **$145,990** | **$154,440** | **$209,150** | **35.4%** |
| | | | | | |
| Other Financing Uses | | | | | |
| Operating Transfers Out | | | | | |
| Other Financing Uses | $4,664,108 | $1,382,148 | $1,414,487 | $1,259,291 | -11% |
| **Total Operating Transfers Out:** | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-11%** |
| **Total Other Financing Uses:** | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-11%** |
| **Total Expense Objects:** | **$4,970,953** | **$1,703,904** | **$1,909,776** | **$1,844,251** | **-3.4%** |

# General Govt & Red Clay Theatre

## Expenditures Summary

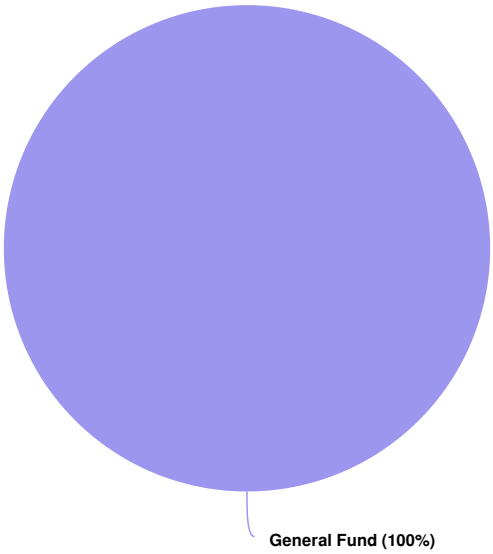
**$578,501** **$89,778**
(18.37% vs. prior year)

### General Govt & Red Clay Theatre Proposed and Historical Budget vs. Actual

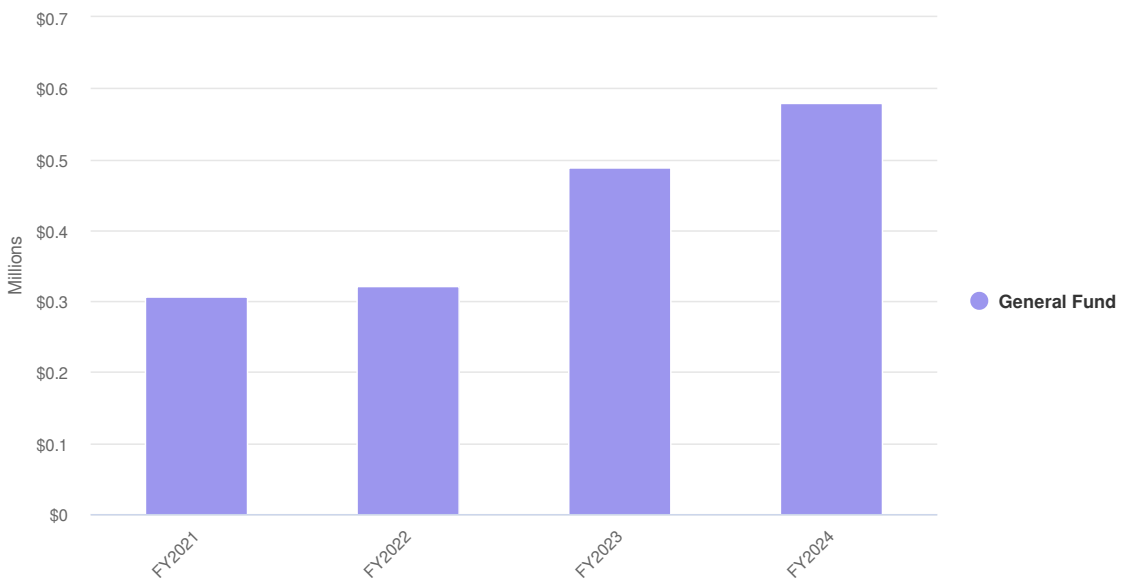


# Expenditures by Fund

## 2024 Expenditures by Fund




## Budgeted and Historical 2024 Expenditures by Fund

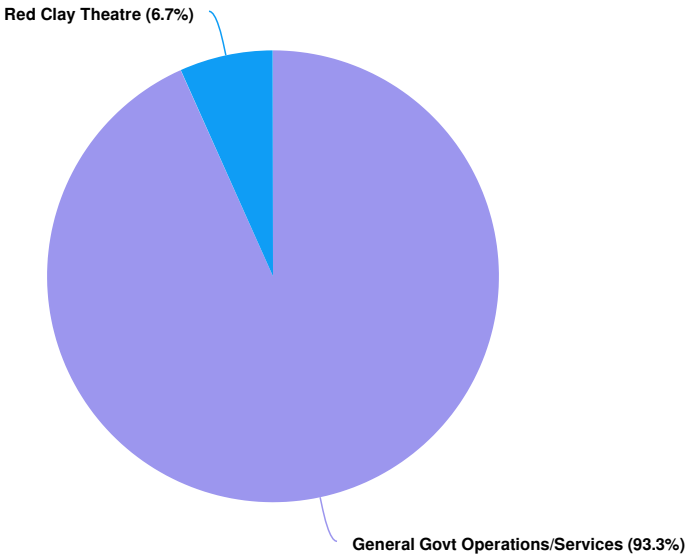



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $1,464 | $13,453 | $35,624 | $35,647 | $22 | 0.1% |
| Purchased/ Contracted Services | $153,071 | $161,775 | $298,658 | $333,704 | $35,046 | 11.7% |

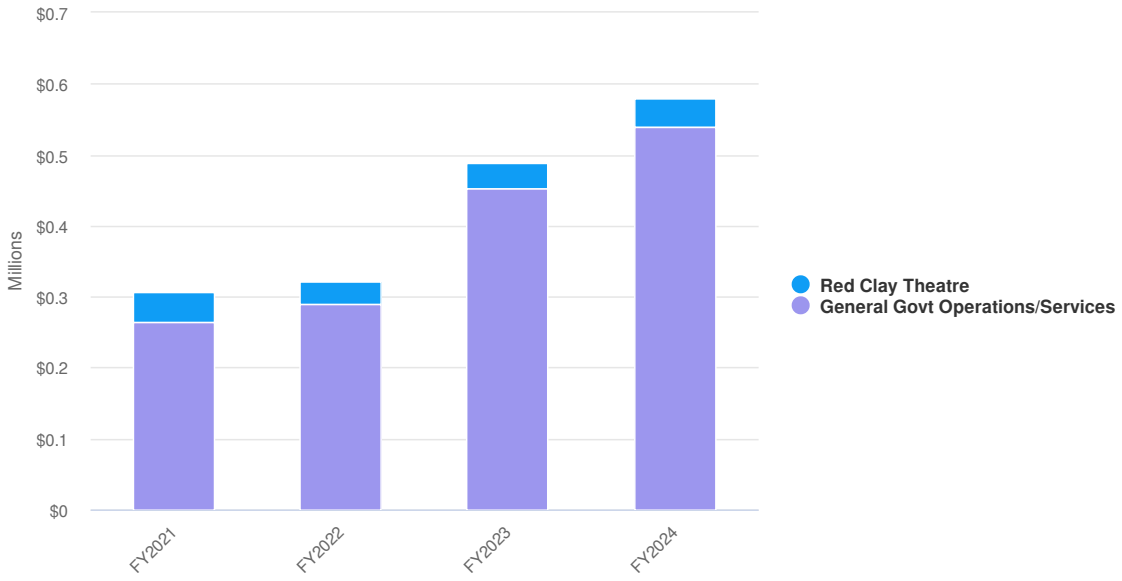
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Supplies | $151,261 | $145,990 | $154,440 | $209,150 | $54,710 | 35.4% |
| **Total General Fund:** | **$305,796** | **$321,218** | **$488,722** | **$578,501** | **$89,778** | **18.4%** |

## Expenditures by Function

### Budgeted Expenditures by Function



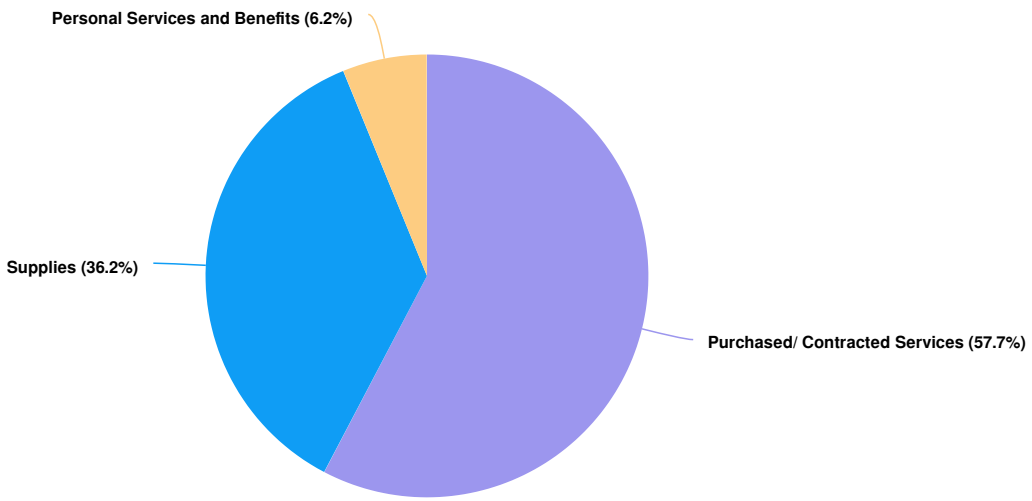
## Budgeted and Historical Expenditures by Function



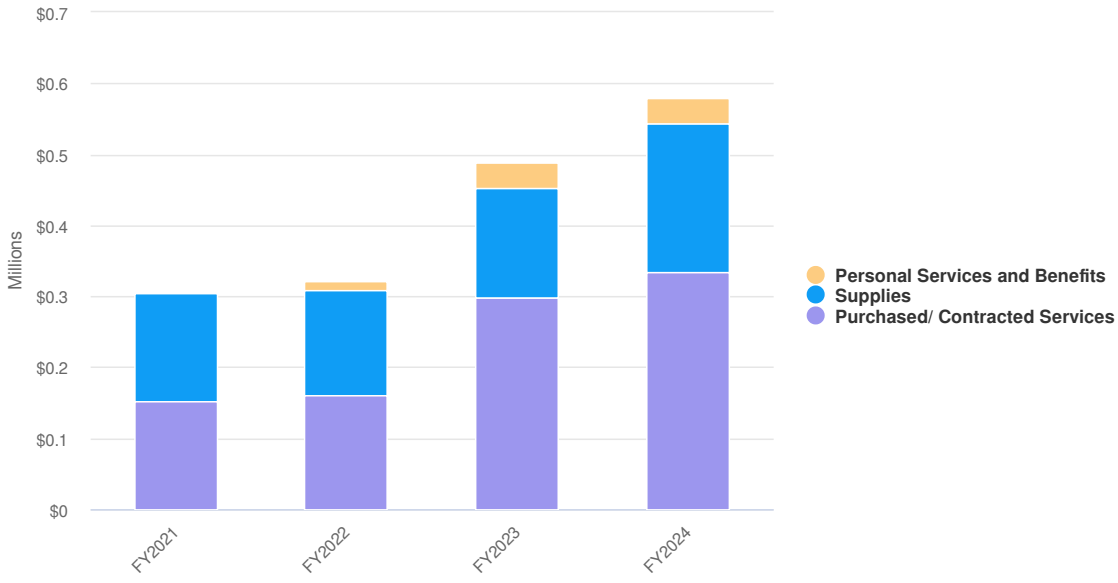

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| General Government | | | | | | |
| General Govt Operations/Services | | | | | | |
| Personal Services and Benefits | $1,464 | $13,453 | $35,624 | $35,647 | $22 | 0.1% |
| Purchased/ Contracted Services | $125,890 | $150,132 | $282,174 | $315,506 | $33,332 | 11.8% |
| Supplies | $136,171 | $127,061 | $135,228 | $188,654 | $53,426 | 39.5% |
| **Total General Govt Operations/Services:** | **$263,524** | **$290,646** | **$453,026** | **$539,807** | **$86,780** | **19.2%** |
| | | | | | | |
| Red Clay Theatre | | | | | | |
| Purchased/ Contracted Services | $27,182 | $11,643 | $16,484 | $18,198 | $1,714 | 10.4% |
| Supplies | $15,090 | $18,928 | $19,212 | $20,496 | $1,284 | 6.7% |
| **Total Red Clay Theatre:** | **$42,271** | **$30,572** | **$35,696** | **$38,694** | **$2,998** | **8.4%** |
| **Total General Government:** | **$305,796** | **$321,218** | **$488,722** | **$578,501** | **$89,778** | **18.4%** |
| **Total Expenditures:** | **$305,796** | **$321,218** | **$488,722** | **$578,501** | **$89,778** | **18.4%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Personal Services and Benefits | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Salaries & Wages** | | | | | | |
| Event Salaries | 100.1060.1566-511210 | $1,360 | $12,514 | $33,093 | $33,114 | 0.1% |
| **Total Salaries & Wages:** | | **$1,360** | **$12,514** | **$33,093** | **$33,114** | **0.1%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| FICA Tax | 100.1060.1566-512200 | $104 | $939 | $2,532 | $2,533 | 0.1% |
| **Total Employee Benefits:** | | **$104** | **$939** | **$2,532** | **$2,533** | **0.1%** |
| **Total Personal Services and Benefits:** | | **$1,464** | **$13,453** | **$35,624** | **$35,647** | **0.1%** |
| | | | | | | |
| **Purchased/ Contracted Services** | | | | | | |
| **Purchased Property Services** | | | | | | |
| Landscaping Downtown Properties | 100.1060.1566-522140 | $102,497 | $78,684 | $80,808 | $95,700 | 18.4% |
| Landscaping PH - Buford Hwy Interchange | 100.1060.1566-522145 | $0 | $27,327 | $28,524 | $28,524 | 0% |
| Landscaping PIB Medians | 100.1060.1566-522146 | $3,200 | $3,702 | $111,344 | $128,472 | 15.4% |
| Landscaping Public Safety | 100.1060.1566-522147 | $11,700 | $15,119 | $16,038 | $5,000 | -68.8% |
| Landscaping Buford Hwy & SR 120 | 100.1060.1566-522148 | $0 | $10,360 | $17,760 | $17,760 | 0% |
| Vehicle Repairs/Maintenance | 100.1060.1566-522202 | $0 | $805 | $1,080 | $1,260 | 16.7% |
| Repairs & Maint - Landscape | 100.1060.1566-522205 | $1,500 | $12,375 | $21,260 | $33,930 | 59.6% |
| Equipment Rental | 100.1060.1566-522320 | $1,992 | $1,760 | $2,358 | $1,860 | -21.1% |
| Garbage Disposal Services | 100.1060.1573-522110 | $1,478 | $1,529 | $1,524 | $1,595 | 4.7% |
| General Emergency Repairs | 100.1060.1573-522203 | $21,139 | $4,633 | $9,500 | $11,086 | 16.7% |
| **Total Purchased Property Services:** | | **$143,506** | **$156,294** | **$290,196** | **$325,187** | **12.1%** |
| | | | | | | |
| **Other Purchased Services** | | | | | | |
| Insurance Deductible | 100.1060.1566-523101 | $5,000 | $0 | $3,002 | $3,000 | -0.1% |
| Telephone | 100.1060.1573-523201 | $4,565 | $5,481 | $5,460 | $5,517 | 1% |
| **Total Other Purchased Services:** | | **$9,565** | **$5,481** | **$8,462** | **$8,517** | **0.6%** |
| **Total Purchased/ Contracted Services:** | | **$153,071** | **$161,775** | **$298,658** | **$333,704** | **11.7%** |
| | | | | | | |
| **Supplies** | | | | | | |
| **Supplies** | | | | | | |

| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Postage | 100.1060.1566-531101 | $8,032 | $9,915 | $12,500 | $12,200 | -2.4% |
| Water/Sewer | 100.1060.1566-531210 | $23,626 | $22,375 | $25,765 | $36,145 | 40.3% |
| Stormwater Fees | 100.1060.1566-531215 | $19,951 | $19,517 | $26,523 | $24,781 | -6.6% |
| Electric | 100.1060.1566-531230 | $82,465 | $73,349 | $68,140 | $113,228 | 66.2% |
| Employee Relations | 100.1060.1566-531702 | $2,097 | $1,905 | $2,300 | $2,300 | 0% |
| Water/Sewer | 100.1060.1573-531210 | $619 | $756 | $1,104 | $1,104 | 0% |
| Gas | 100.1060.1573-531220 | $1,726 | $1,964 | $2,148 | $2,244 | 4.5% |
| Electric | 100.1060.1573-531230 | $12,745 | $16,209 | $15,960 | $17,148 | 7.4% |
| **Total Supplies:** | | **$151,261** | **$145,990** | **$154,440** | **$209,150** | **35.4%** |
| **Total Supplies:** | | **$151,261** | **$145,990** | **$154,440** | **$209,150** | **35.4%** |
| **Total Expense Objects:** | | **$305,796** | **$321,218** | **$488,722** | **$578,501** | **18.4%** |

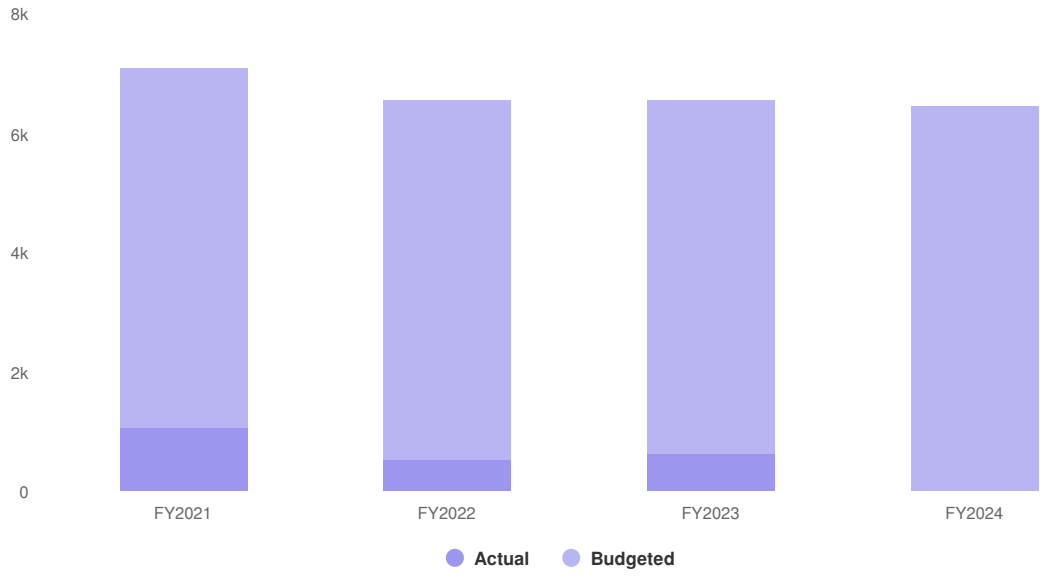
# Boards & Committees

The Boards & Committees are advisory bodies, including the Alcohol Review Board, the Finance Committee, the Zoning Board, and the Planning Commission. They are appointed by and serve on the City Council in an advisory capacity to provide citizen input and recommendations, but the City Council has the final responsibility for all policy decisions.

## Expenditures Summary

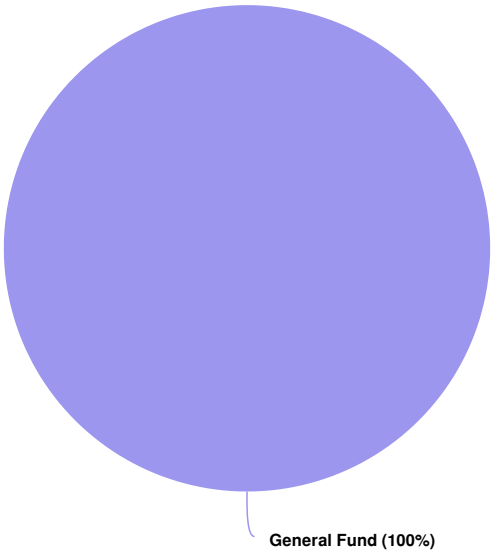
**$6,459** **-$108**
(-1.64% vs. prior year)

### Boards & Committees Proposed and Historical Budget vs. Actual

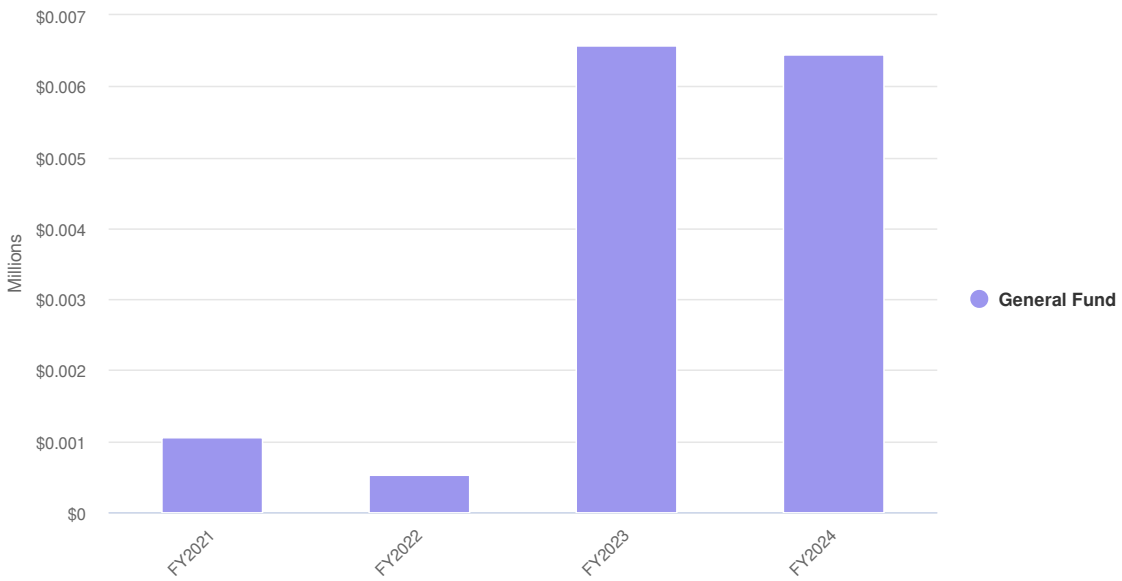


# Expenditures by Fund

## 2024 Expenditures by Fund



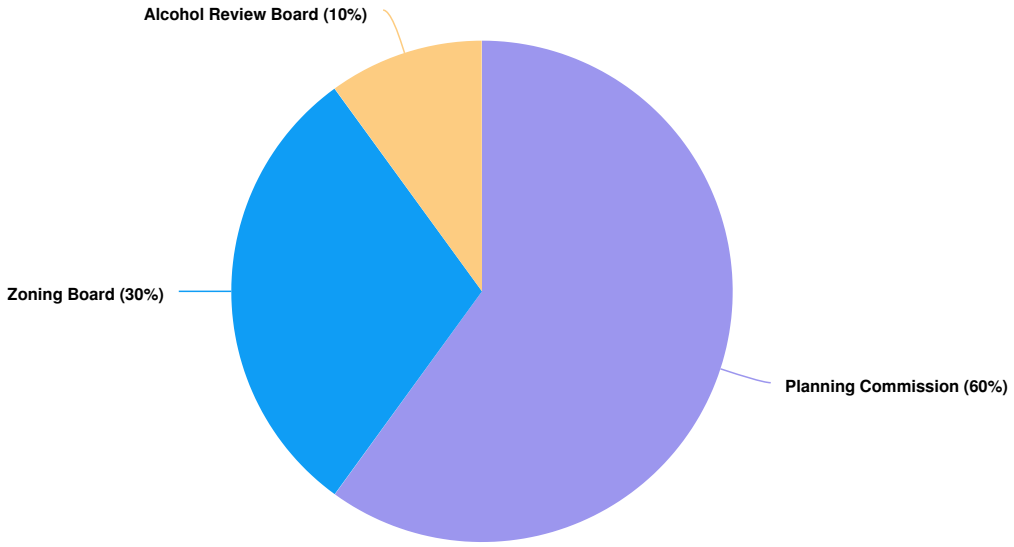

## Budgeted and Historical 2024 Expenditures by Fund



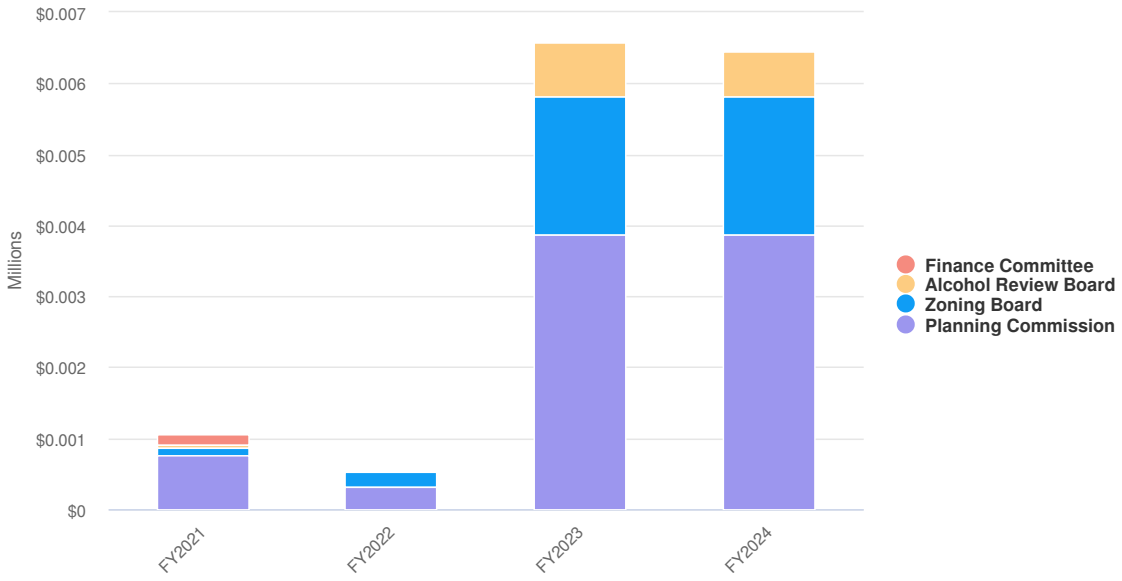

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Personal Services and Benefits | $1,050 | $538 | $6,567 | $6,459 | -$108 | -1.6% |
| **Total General Fund:** | **$1,050** | **$538** | **$6,567** | **$6,459** | **-$108** | **-1.6%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

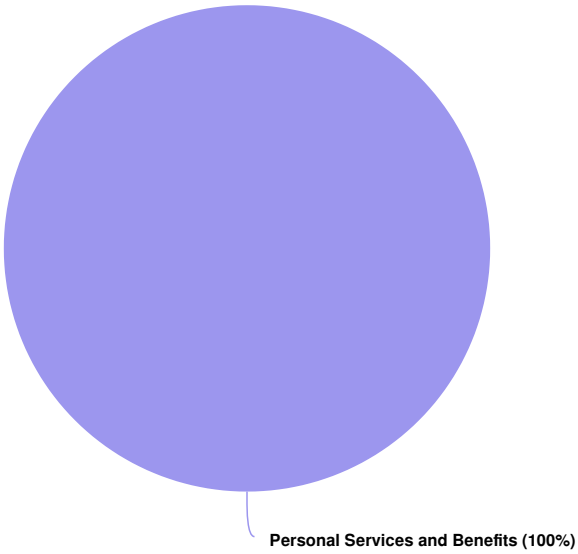



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Boards & Committees | | | | | | |

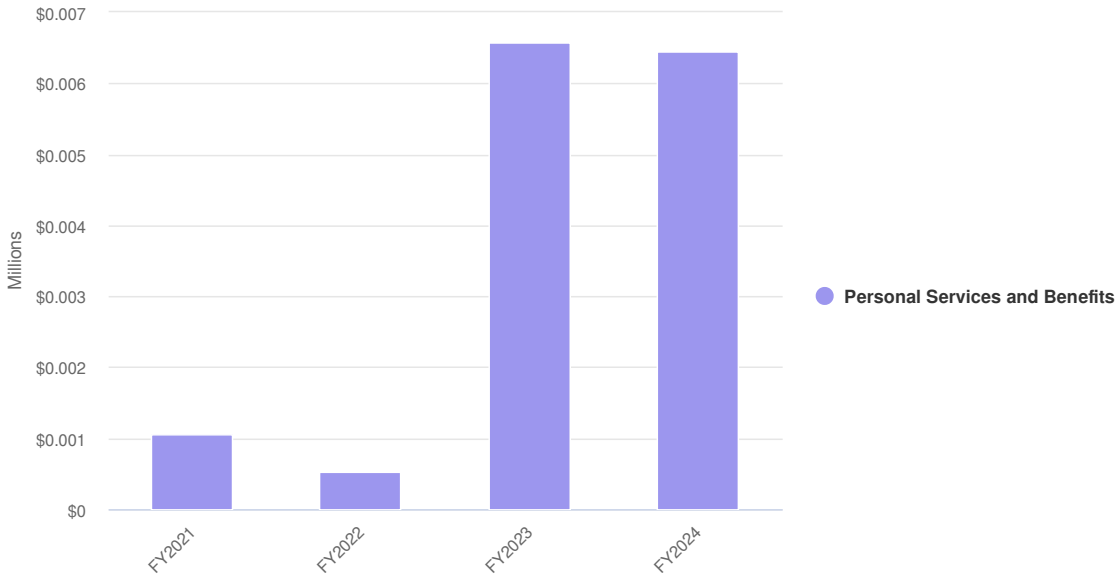
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Alcohol Review Board | | | | | | |
| Personal Services and Benefits | $54 | $0 | $754 | $646 | -$108 | -14.3% |
| **Total Alcohol Review Board:** | **$54** | **$0** | **$754** | **$646** | **-$108** | **-14.3%** |
| | | | | | | |
| Finance Committee | | | | | | |
| Personal Services and Benefits | $135 | $0 | $0 | $0 | $0 | 0% |
| **Total Finance Committee:** | **$135** | **$0** | **$0** | **$0** | **$0** | **0%** |
| | | | | | | |
| Zoning Board | | | | | | |
| Personal Services and Benefits | $108 | $215 | $1,938 | $1,938 | $0 | 0% |
| **Total Zoning Board:** | **$108** | **$215** | **$1,938** | **$1,938** | **$0** | **0%** |
| | | | | | | |
| Planning Commission | | | | | | |
| Personal Services and Benefits | $754 | $323 | $3,875 | $3,875 | $0 | 0% |
| **Total Planning Commission:** | **$754** | **$323** | **$3,875** | **$3,875** | **$0** | **0%** |
| **Total Boards & Committees:** | **$1,050** | **$538** | **$6,567** | **$6,459** | **-$108** | **-1.6%** |
| **Total Expenditures:** | **$1,050** | **$538** | **$6,567** | **$6,459** | **-$108** | **-1.6%** |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expense Objects | | | | | | |
| Personal Services and Benefits | | | | | | |

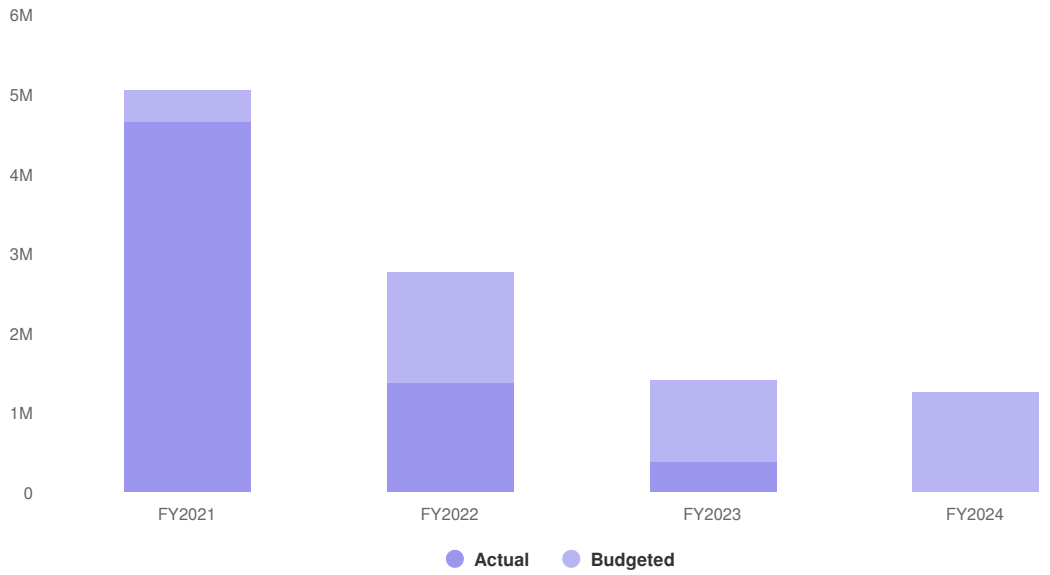
| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Salaries & Wages** | | | | | | |
| Salaries & Wages | 100.1010.1011-511000 | $50 | $0 | $700 | $600 | -14.3% |
| Salaries & Wages | 100.1010.1012-511000 | $125 | $0 | $0 | $0 | 0% |
| Salaries & Wages | 100.1010.1013-511000 | $100 | $200 | $1,800 | $1,800 | 0% |
| Salaries & Wages | 100.1010.1014-511000 | $700 | $300 | $3,600 | $3,600 | 0% |
| **Total Salaries & Wages:** | | **$975** | **$500** | **$6,100** | **$6,000** | **-1.6%** |
| | | | | | | |
| **Employee Benefits** | | | | | | |
| FICA Tax | 100.1010.1011-512200 | $4 | $0 | $54 | $46 | -14.3% |
| FICA Tax | 100.1010.1012-512200 | $10 | $0 | $0 | $0 | 0% |
| FICA Tax | 100.1010.1013-512200 | $8 | $15 | $138 | $138 | 0% |
| FICA Tax | 100.1010.1014-512200 | $54 | $23 | $275 | $275 | 0% |
| **Total Employee Benefits:** | | **$75** | **$38** | **$467** | **$459** | **-1.6%** |
| **Total Personal Services and Benefits:** | | **$1,050** | **$538** | **$6,567** | **$6,459** | **-1.6%** |
| **Total Expense Objects:** | | **$1,050** | **$538** | **$6,567** | **$6,459** | **-1.6%** |

# Other Financing Uses

## Expenditures Summary

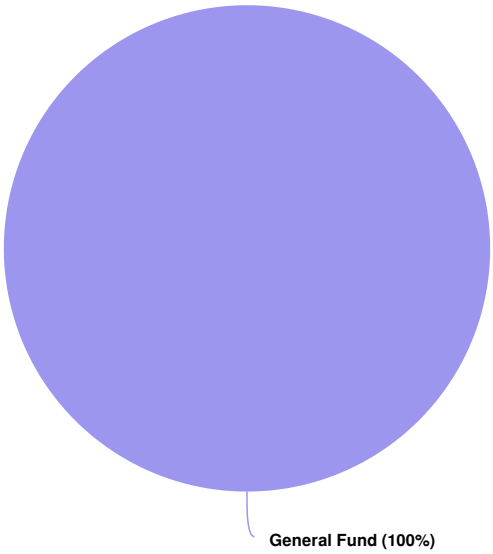
**$1,259,291** -$155,196
(-10.97% vs. prior year)

### Other Financing Uses Proposed and Historical Budget vs. Actual

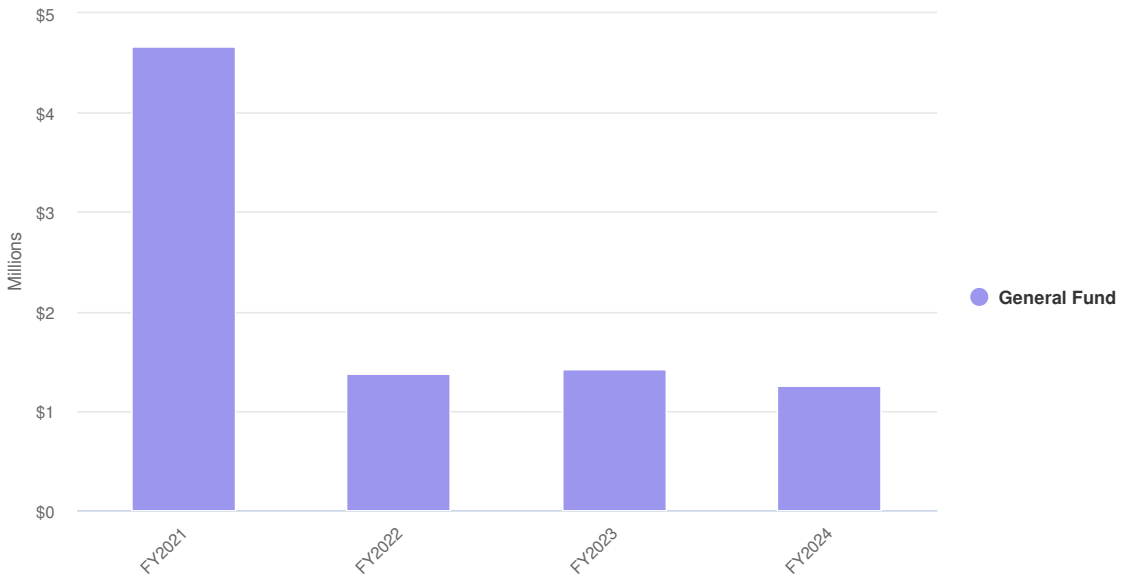


# Expenditures by Fund

## 2024 Expenditures by Fund



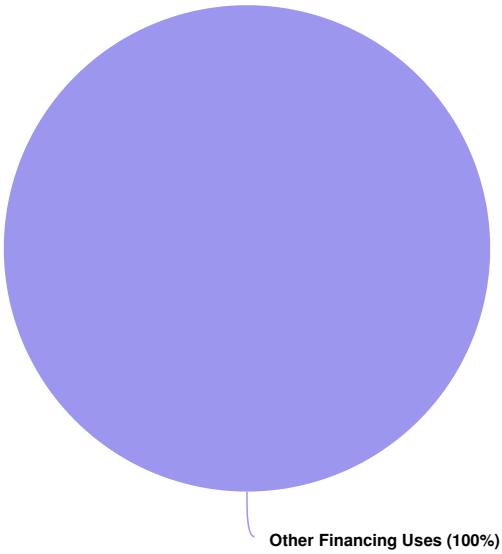

## Budgeted and Historical 2024 Expenditures by Fund



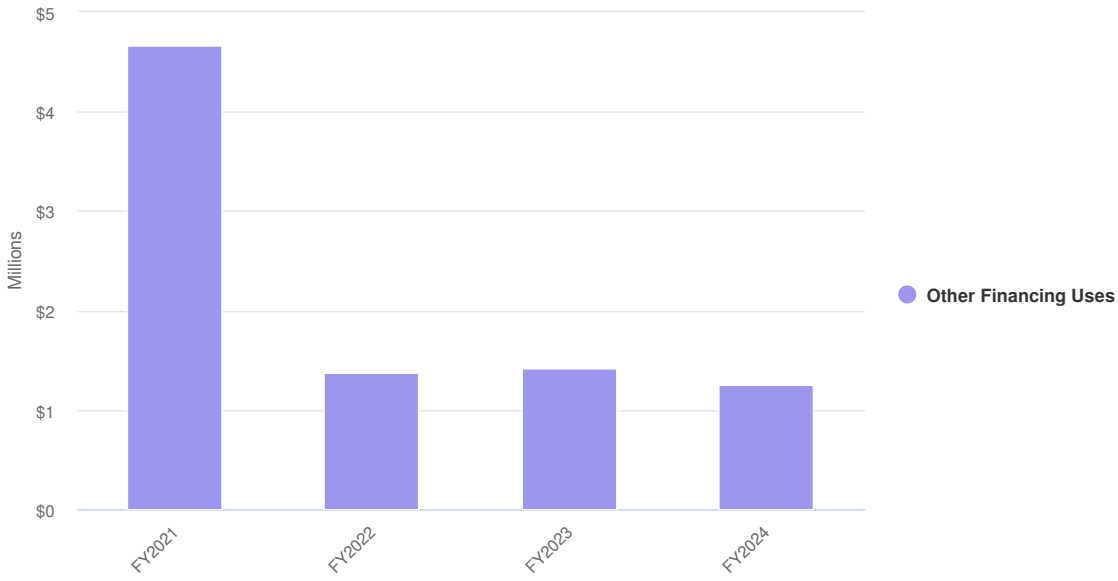

| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| General Fund | | | | | | |
| Other Financing Uses | $4,664,108 | $1,382,148 | $1,414,487 | $1,259,291 | -$155,196 | -11% |
| **Total General Fund:** | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-$155,196** | **-11%** |

# Expenditures by Function

## Budgeted Expenditures by Function




## Budgeted and Historical Expenditures by Function

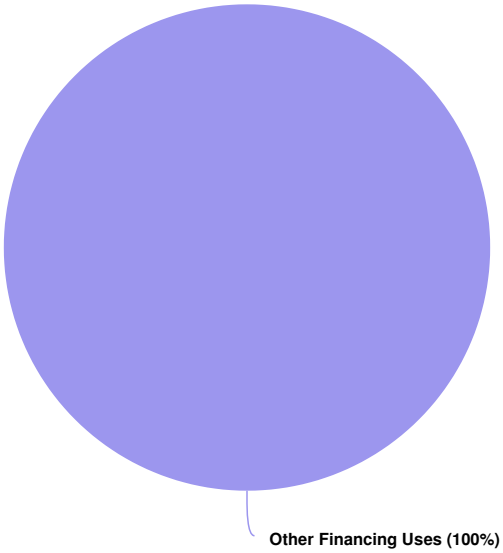



| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Expenditures | | | | | | |
| Other Financing Uses | | | | | | |

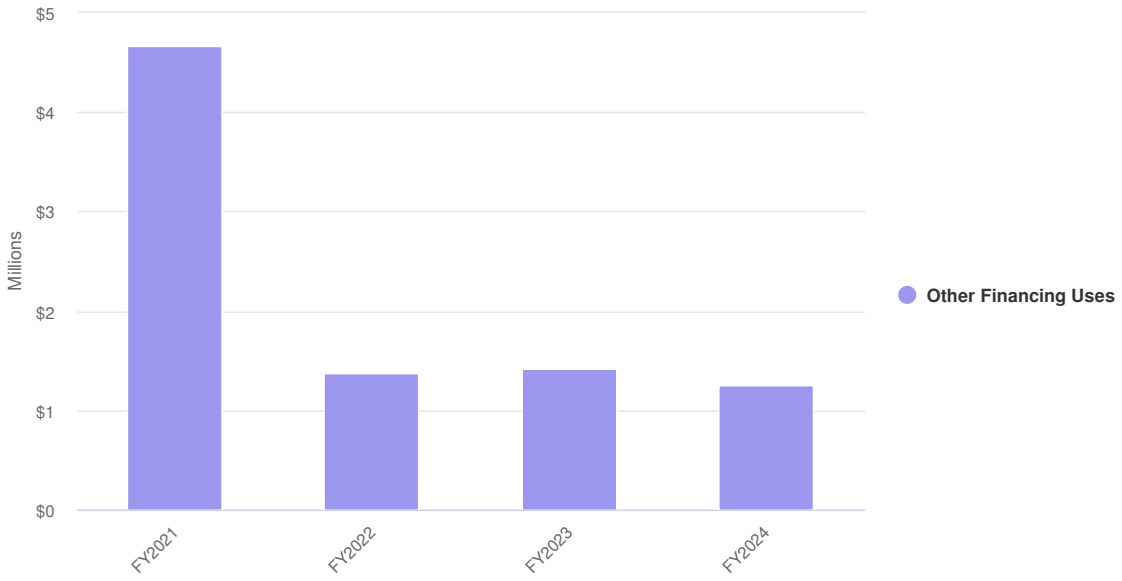
| Name | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted ($ Change) | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| Other Financing Uses | $4,664,108 | $1,382,148 | $1,414,487 | $1,259,291 | -$155,196 | -11% |
| **Total Other Financing Uses:** | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-$155,196** | **-11%** |
| **Total Expenditures:** | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-$155,196** | **-11%** |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




| Name | Account ID | FY2021 Actual | FY2022 Actual | FY2023 Amended | FY2024 Adopted | FY2023 Amended vs. FY2024 Adopted (% Change) |
|---|---|---|---|---|---|---|
| **Expense Objects** | | | | | | |
| **Other Financing Uses** | | | | | | |
| **Operating Transfers Out** | | | | | | |
| Transfer to Workers Comp 600 | 100.9000-611041 | $200,000 | $0 | $350,000 | $200,000 | -42.9% |
| Transfer to Fund 700 DDA | 100.9000-611042 | $3,031,054 | $18,595 | $36,640 | $0 | -100% |
| Transfer to Fund 770 URA | 100.9000-611044 | $1,027,654 | $1,277,231 | $1,027,847 | $1,024,291 | -0.3% |
| Transfer to SPLOST Vehicles | 100.9000-611050 | $103,840 | $86,322 | $0 | $0 | 0% |
| Transfer to Davenport Road Extension | 100.9000-611055 | $100,000 | $0 | $0 | $0 | 0% |
| Transfer to Police Capital Projects | 100.9000-611058 | $201,560 | $0 | $0 | $0 | 0% |
| Transfer to Fund 209 Public Art | 100.9000-611062 | $0 | $0 | $0 | $35,000 | N/A |
| **Total Operating Transfers Out:** | | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-11%** |
| **Total Other Financing Uses:** | | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-11%** |
| **Total Expense Objects:** | | **$4,664,108** | **$1,382,148** | **$1,414,487** | **$1,259,291** | **-11%** |

# FINANCIAL FORECAST

# Financial Forecast

Preparing long-term forecasts 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.



# Forecast Variance

| FY 2015 - 10 Year Budget Forecast | REVENUES | | | EXPENDITURES | | |
|---|---|---|---|---|---|---|
| | 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 | 19,775,243 | 27,342,687 | 38.3% | 21,610,021 | 27,228,289 | 26.0% |
| FY 2023 Budget | 20,153,367 | 27,732,776 | 37.6% | 22,178,996 | 22,438,588 | 1.2% |

| 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 | 19,402,532 | 27,342,687 | 40.9% | 22,402,614 | 27,228,289 | 21.5% |
| FY 2023 Budget | 19,809,080 | 27,732,776 | 40.0% | 23,052,655 | 22,438,588 | -2.7% |

| 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 | 20,193,022 | 27,342,687 | 35.4% | 21,620,572 | 27,228,289 | 25.9% |
| FY 2023 Budget | 20,675,048 | 27,732,776 | 34.1% | 22,292,940 | 22,438,588 | 0.7% |

# Forecast Variance (Continued)

| | 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 | 20,668,951 | 27,342,687 | 32.3% | 21,224,248 | 27,228,289 | 28.3% |
| FY 2023 Budget | 21,072,450 | 27,732,776 | 31.6% | 21,933,818 | 22,438,588 | 2.3% |

| 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 | 23,331,897 | 27,342,687 | 17.2% | 22,482,307 | 27,228,289 | 21.1% |
| FY 2023 Budget | 23,631,788 | 27,732,776 | 17.4% | 23,215,883 | 22,438,588 | -3.3% |

| 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 | 23,169,801 | 23,020,120 | -0.6% | 21,352,054 | 27,228,289 | 27.5% |
| FY 2023 Budget | 23,872,558 | 27,732,776 | 16.2% | 22,253,891 | 22,438,588 | 0.8% |

| FY 2021 - 10 Year Budget Forecast | FORECASTED | ACTUAL/BUDGETED | DIFFERENCE % | FORECASTED | ACTUAL/BUDGETED | DIFFERENCE % |
|---|---|---|---|---|---|---|
| FY 2022 | 23,954,880 | 27,342,687 | 14.1% | 21,706,025 | 25,767,197 | 18.7% |
| FY 2023 Budget | 27,483,693 | 27,732,776 | 0.9% | 24,508,255 | 22,438,588 | -8.4% |

| FY 2022 - 10 Year Budget Forecast | FORECASTED | ACTUAL/BUDGETED | DIFFERENCE % | FORECASTED | ACTUAL/BUDGETED | DIFFERENCE % |
|---|---|---|---|---|---|---|
| FY 2023 Budget | 27,483,693 | 27,732,776 | 0.9% | 24,508,255 | 22,438,588 | -8.4% |

# Revenue and Expenditure Assumptions

## 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% was forecasted using the Consumer Price Index projected by the 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 camp fees. The property tax projections were based on a recent growth rate of 6% for FY 2022 and FY 2023, a 2.9 % historical reassessment of growth for FY 2023 through FY 2031 plus new construction project factors and the current millage rate. Occupational taxes were based on a recent growth rate of 0.9% from 2017 to 2021, 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 the COVID 19 pandemic effect. No additional annexation is assumed for all revenue projections.

## Expenditure Assumptions

As with most private businesses and other governments, the largest expenditure for the City is employee salaries and benefits. These two categories account for over 67% of the total General Fund expenditures. Forecasting of these expenditures is based on three main components, including forecast future staffing needs, future wage 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 32,884 in fiscal year 2022 to 35,187 in fiscal year 2032. 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 increased by an average of 10% and other insurance benefits increased 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.

# General Fund Long-Term Financial Forecast FY 2023-FY 2033

| Revenues | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Property Taxes | 12,018,053 | 13,276,946 | 14,530,410 | 15,866,081 | 17,075,676 | 18,294,550 | 19,571,299 | 20,936,118 | 22,365,606 | 23,893,704 | 25,527,215 |
| Court fines | 2,128,959 | 2,136,575 | 2,142,996 | 2,148,407 | 2,152,965 | 2,156,803 | 2,160,033 | 2,162,750 | 2,165,037 | 2,166,959 | 2,168,576 |
| Franchise Tax | 2,028,912 | 2,031,692 | 2,034,476 | 2,037,264 | 2,040,055 | 2,042,851 | 2,045,650 | 2,048,453 | 2,051,260 | 2,054,071 | 2,056,885 |
| Insurance Premium Tax | 2,262,928 | 2,316,355 | 2,372,272 | 2,430,203 | 2,489,816 | 2,550,493 | 2,611,501 | 2,672,819 | 2,734,534 | 2,797,674 | 2,864,819 |
| Intergovernmental Revenue | 700,989 | 703,973 | 706,492 | 708,615 | 710,404 | 711,911 | 713,180 | 714,248 | 715,147 | 715,903 | 716,539 |
| Occupational Tax | 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 | 1,194,645 | 1,202,057 |
| Motor Vehicle Title Ad valorem Tax | 2,041,937 | 2,090,147 | 2,140,603 | 2,192,876 | 2,246,668 | 2,301,419 | 2,356,469 | 2,411,799 | 2,467,487 | 2,524,461 | 2,585,049 |
| Alcohol Beverage Tax | 658,740 | 667,166 | 666,677 | 681,516 | 685,595 | 692,971 | 702,695 | 708,583 | 717,372 | 725,397 | 732,941 |
| Gwinnett Co Motor Veh Taxes | 32,076 | 26,603 | 22,078 | 18,331 | 15,204 | 12,610 | 10,458 | 8,674 | 7,194 | 5,966 | 4,948 |
| School Zone Speed Fines | 977,402 | 980,898 | 983,846 | 986,330 | 988,423 | 990,184 | 991,667 | 992,915 | 993,965 | 994,847 | 995,590 |
| Camps | 103,207 | 103,576 | 103,557 | 103,551 | 103,549 | 103,548 | 103,548 | 103,548 | 103,548 | 103,548 | 103,548 |
| 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 | 100,000 |
| Building Permits | 1,174,351 | 953,778 | 631,725 | 453,555 | 401,921 | 410,436 | 443,498 | 375,104 | 383,765 | 392,626 | 402,049 |
| Other Revenue Sources | 3,807,513 | 4,057,075 | 4,363,862 | 4,363,073 | 4,549,510 | 4,738,603 | 4,930,643 | 5,107,827 | 5,266,343 | 5,401,830 | 5,539,663 |
| **Total Revenues** | 29,169,112 | 30,579,869 | 31,944,111 | 33,240,507 | 34,718,372 | 36,271,763 | 37,913,432 | 39,522,796 | 41,258,572 | 43,071,632 | 44,999,878 |

| Expenditures | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Salaries & Wages | 11,538,459 | 11,880,957 | 12,232,559 | 12,595,976 | 12,970,047 | 13,355,117 | 13,751,778 | 14,160,237 | 14,584,655 | 15,018,055 | 15,464,471 |
| Employee Benefits | 5,128,739 | 5,472,393 | 5,845,844 | 6,252,090 | 6,694,132 | 7,175,374 | 7,699,572 | 8,270,866 | 8,894,104 | 9,573,817 | 10,315,935 |
| Prof, Tech, Maint Services | 852,764 | 882,935 | 891,759 | 911,898 | 927,124 | 944,051 | 960,755 | 977,840 | 994,341 | 1,011,631 | 1,030,092 |
| Repairs & Maintenance | 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 | 1,435,422 | 1,469,872 |
| Equipment Rental/Leases | 152,313 | 155,909 | 159,672 | 163,572 | 167,584 | 171,668 | 175,774 | 179,901 | 184,055 | 188,305 | 192,825 |
| Property Liability Insurance | 445,114 | 460,056 | 475,512 | 491,500 | 508,037 | 525,144 | 542,838 | 561,142 | 580,074 | 599,658 | 620,172 |
| Purchased Services | 848,114 | 848,486 | 879,075 | 885,868 | 906,701 | 946,557 | 947,832 | 981,181 | 988,246 | 1,010,413 | 1,053,991 |
| Travel & Training | 91,074 | 93,225 | 95,475 | 97,806 | 100,206 | 102,648 | 105,103 | 107,571 | 110,055 | 112,596 | 115,298 |
| Supplies | 198,599 | 207,138 | 208,195 | 217,223 | 218,510 | 227,875 | 229,188 | 238,705 | 239,985 | 249,757 | 251,418 |
| Utilities & Fuel | 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 | 1,277,068 | 1,307,718 |
| Computers/Equip/Vehicles | 458,197 | 469,016 | 480,338 | 492,067 | 532,452 | 516,424 | 528,776 | 541,192 | 553,688 | 595,441 | 580,068 |
| Advertising/Promotions | 450,669 | 461,309 | 472,445 | 483,982 | 495,855 | 507,939 | 520,088 | 532,300 | 544,591 | 557,165 | 570,537 |
| Other Expenditures | 1,692,787 | 1,732,754 | 1,774,582 | 1,817,918 | 1,862,511 | 1,907,900 | 1,953,537 | 1,999,407 | 2,045,573 | 2,092,805 | 2,143,032 |
| Operating Transfers Out | 1,522,015 | 1,521,284 | 499,538 | 502,350 | 505,127 | 507,979 | 510,801 | 513,638 | 516,473 | 519,378 | 522,479 |
| **Total Expenditures** | 25,572,870 | 26,431,287 | 26,315,035 | 27,268,458 | 28,302,292 | 29,361,511 | 30,458,029 | 31,655,415 | 32,887,112 | 34,241,513 | 35,637,909 |
| **Change in Fund Balance** | 3,596,242 | 4,148,581 | 5,629,076 | 5,972,049 | 6,416,080 | 6,910,252 | 7,455,403 | 7,867,382 | 8,371,460 | 8,830,118 | 9,361,969 |
| **Beginning Fund Balance** | 22,402,820 | 22,402,820 | 22,402,820 | 22,402,820 | 22,402,820 | 22,402,820 | 22,402,820 | 22,402,820 | 22,402,820 | 22,402,820 | 22,402,820 |
| **Ending Fund Balance** | 25,999,061 | 26,551,401 | 28,031,895 | 28,374,868 | 28,818,900 | 29,313,072 | 29,858,222 | 30,270,201 | 30,774,279 | 31,232,938 | 31,764,789 |

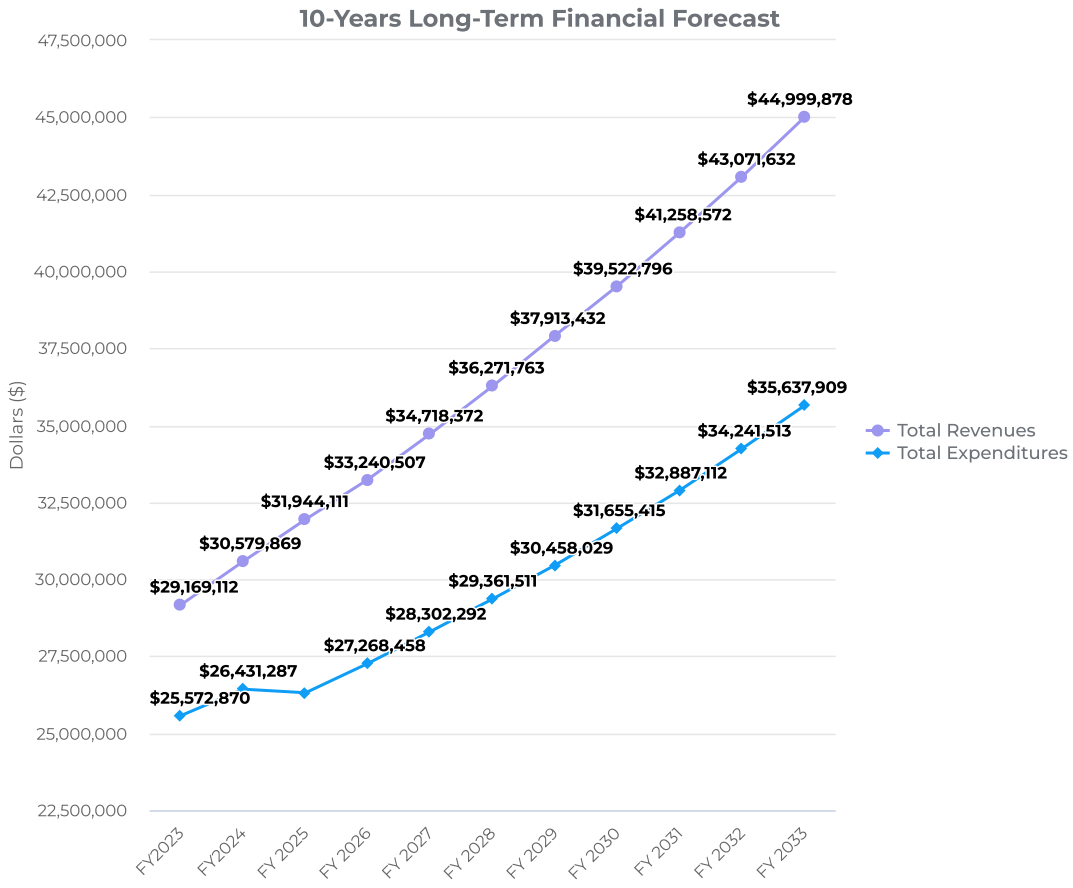
# Population to Employee Ratio

Population to Employee Ratio

| Population | | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 33,214 | 33,518 | 33,798 | 34,054 | 34,288 | 34,503 | 34,699 | 34,877 | 35,040 | 35,187 | 35,322 |
| Employees | Range: | | | | | | | | | | | |
| City Managers Office | | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Employee per 1,000 population | .15 to .25 | 0.21 | 0.21 | 0.21 | 0.21 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 |
| City Clerk | | 14.5 | 14.5 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15.5 | 15.5 |
| Employee per 1,000 population | .45 to .50 | 0.44 | 0.43 | 0.44 | 0.44 | 0.44 | 0.43 | 0.43 | 0.43 | 0.43 | 0.44 | 0.44 |
| Municipal Court | | 9 | 9.5 | 9.5 | 9.5 | 9.5 | 9.5 | 9.5 | 9.5 | 9.5 | 10 | 10 |
| Employee per 1,000 population | .29 to .35 | 0.27 | 0.28 | 0.28 | 0.28 | 0.28 | 0.28 | 0.27 | 0.27 | 0.27 | 0.28 | 0.28 |
| Police-total | | 86.5 | 86.5 | 86.5 | 86.5 | 87.5 | 88 | 88 | 88 | 88.5 | 88.5 | 88.5 |
| Employee per 1,000 population | 2.55 to 2.95 | 2.60 | 2.58 | 2.56 | 2.54 | 2.55 | 2.55 | 2.54 | 2.52 | 2.53 | 2.52 | 2.51 |
| Public Works | | 17.5 | 18.5 | 18.5 | 18.5 | 18.5 | 18.5 | 19 | 19 | 19 | 19 | 19.5 |
| Employee per 1,000 population | .53 to .63 | 0.53 | 0.55 | 0.55 | 0.54 | 0.54 | 0.54 | 0.55 | 0.54 | 0.54 | 0.54 | 0.55 |
| Cultural Recreation | | 15 | 15 | 16 | 16 | 16.5 | 16.5 | 16.5 | 16.5 | 17 | 17 | 17.5 |
| Employee per 1,000 population | .50 to .70 | 0.45 | 0.45 | 0.47 | 0.47 | 0.48 | 0.48 | 0.48 | 0.47 | 0.49 | 0.48 | 0.50 |
| Community Development | | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 18 | 18 |
| Employee per 1,000 population | .40 to .50 | 0.53 | 0.52 | 0.52 | 0.51 | 0.51 | 0.51 | 0.50 | 0.50 | 0.50 | 0.51 | 0.51 |

Population to Employee Ratio

| | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Total Employees | 167 | 168.5 | 170 | 170 | 171.5 | 172 | 172.5 | 172.5 | 173.5 | 175 | 176 |
| Employee per 1,000 population | 5.03 | 5.03 | 5.03 | 4.99 | 5.00 | 4.99 | 4.97 | 4.95 | 4.95 | 4.97 | 4.98 |
| Population change per year | 330 | 304 | 279 | 256 | 235 | 215 | 196 | 178 | 162 | 148 | 134 |
| Employee change per year | 1 | 2 | 2 | - | 2 | 1 | 1 | - | 1 | 2 | 1 |



# CAPITAL IMPROVEMENTS

# Overview

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

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

# Definition

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

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

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

# Project Review Process

The Mayor and Council review the capital improvement projects (CIP's) several times during the year. At least twice a year, a comprehensive review is done during a Council Work Session. At these sessions, staff will give an update on the status of all ongoing capital projects, including progress made since the last update, any current or ongoing legal issues, environmental or compliance issues, availability of and award of grants by other governments, and the current and future project funding status. Aside from these updates, individual projects are often reviewed by the 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 have 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.

# 5-Year Capital Improvements Program

The City's five-year capital improvement program is a planning tool that gives a snapshot of 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 estimated 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 improvement 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 2023 Major Accomplishments:

- Completed construction of the pedestrian bridge over the Chattahoochee River to connect the park at Rogers Bridge Park to Johns Creek's Cauley Creek Park on the other side of the river. The ribbon cutting is scheduled for July 2023.
- Completed construction of the City's all weather synthetic turf activity lawn on Main Street downtown.
- Completed construction of the new restroom/storage facility at Rogers Bridge Park. The restrooms are scheduled to open at the same time the pedestrian bridge opens.
- Completed installation of landscape medians on Peachtree Industrial Boulevard and landscape shoulder improvements on Pleasant Hill Road.
- Installed electric public/private charging station in the parking lot of the Duluth Police Station and purchased new electric vehicles for the police detectives.
- Resurface 1.65 miles of city streets at a cost of over $2,700,000 and applied High Density Mineral Bond to 18 street to improve the longevity of the pavements.
- Improved Pavement Condition Index, a measure of the over conditions of city-maintained streets, from 62 in 2021 to 65 in 2023.
- Completed Structural Asset Inventory and Assessment Measurement, which is an assessment of the condition of City maintained culverts, bridges, and retaining walls. (Good 90.1%, Fair 7.4%, Poor 2.5%)
- About 70% complete with Phase I of the Main Street Enhanced Sidewalk which runs along Main Street from Rogers Bridge Road to almost Peachtree Industrial Boulevard. Anticipate completion in January 2024.
- About 85% complete with acquisition of permanent and temporary easements for the installation of sanitary sewer lines in the Hill and Pinecrest communities using American Rescue Plan Act funds. Anticipate Gwinnett County to award a bid for construction in March or April 2024.
- Awarded bid for the construction of Rogers Bridge Park Phase II which will include the addition of two new parking lots, walking trails, a pavilion and resurfacing the entrance into the park.

## FY 2024 Goals

- Complete construction of Phase I of the Main Street Enhanced Sidewalk along Main Street from Rogers Bridge Road to almost Peachtree Industrial Boulevard.
- Award bid for Phase II of the Main Street Enhanced Sidewalk along Main Street from Brock Road to Rogers Bridge Road.
- Review results of Structural Asset Inventory and Assessment Measurement and develop long term funding strategy for these assets.
- Complete acquisition of permanent and temporary easement for the installation of sanitary sewer lines in the Hill and Pinecrest neighborhood based on American Rescue Plan Act requirements. Work with Gwinnett County to fulfill City funding requirements for the project.
- Complete construction of Rogers Bridge Park Phase II parking lots, trail, pavilion and park entrance resurfacing.
- Complete crack seal treatment 59 street to lower maintenance and improve longevity.
- Complete construction of Davenport Road extension which includes a traffic signal and intersection improvements at Buford Highway and Davenport Road and quit zone railroad crossing at three crossing in downtown.
- Prepare bids and award contract for the next round of street resurfacing and pavement preservation.
- Complete the design for the improvements to the Bunten Road Park walking trail and award bid for construction.
- Install pad and retaining walls for large playable art structure in Taylor Park and work with structure fabricator to complete installation of the art piece.
- Complete the design phase for the Train Viewing Platform in downtown across from City Hall.

# 5-Year Plan Summary of Projects

| Transportation | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Transportation and Infrastructure Improv. (ST-32) | 16,663,923 | 3,623,287 | 2,725,183 | 2,534,190 | 2,943,558 | 3,153,300 | 31,643,442 |
| Davenport Road improvements (CD-55) | 3,860,474 | 1,338,332 | 55,764 | - | - | - | 5,254,569 |
| Pleasant Hill & Buford Hwy Interchange (CD-65) | 1,138,559 | - | - | - | - | - | 1,138,559 |
| Western Gwinnett Bikeway Phase III (CD-67) | 123,670 | 16,048 | - | - | - | - | 139,718 |
| Main Street Multi-Use Trail (CD-71) | 2,035,550 | 1,140,487 | 449,861 | - | - | - | 3,625,898 |
| Pine Needle Drive Improvements (CD-73) | 346,114 | 737,329 | - | - | - | - | 1,083,443 |
| Landscape Medians (CD-77) | 639,030 | 191,391 | - | - | - | - | 830,421 |
| W. L'ville-Pine Needle Pedestrian Improv (CD-78) | 54,856 | - | - | - | - | - | 54,856 |
| Library Streetscaping (TAD-01) | 221,038 | - | - | - | - | - | 221,038 |
| Thrive Parking Lot (URA-01) | 355,048 | 1,057,452 | - | - | - | - | 1,412,500 |
| DavenPort Road Extension (URA-02) | 1,483,880 | 2,263,560 | 300,000 | - | - | - | 4,047,440 |
| Downtown Drainage & Road Improvements (URA-04) | 52,686 | 3,806 | - | - | - | - | 56,492 |
| Property Acquisition (URA-06) | 1,403,013 | - | - | - | - | - | 1,403,013 |
| Transportation Total | 28,377,841 | 10,371,692 | 3,530,808 | 2,534,190 | 2,943,558 | 3,153,300 | 50,911,389 |

| Recreation Facilities | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Rogers Bridge Park (PK-33) | | | | | | | |
| Completed | 1,001,818 | - | - | - | - | - | 1,001,818 |
| Restroom Facility | 2,145,151 | 138,321 | - | - | - | - | 2,283,472 |
| Rogers Bridge Rehabilitation | 8,037,435 | 581,627 | - | - | - | - | 8,619,062 |
| Phase II - Parking/Trails | 52,009 | 3,387,227 | 160,753 | - | - | - | 3,599,989 |
| TOTAL | 11,236,412 | 4,107,175 | 160,753 | - | - | - | 15,504,341 |
| WP Jones Park Erosion Control (PK-34) | 23,623 | 255,377 | 25,000 | - | - | - | 304,000 |
| Bunten Road Park Pickleball Courts (PK-35) | 17,021 | 39,979 | 650,000 | 1,450,000 | - | - | 2,157,000 |
| Train Viewing Platform (URA-05) | 20,794 | 28,470 | 625,000 | 125,000 | - | - | 799,264 |
| Synthetic Turf Plaza (URA-03) | 2,933,634 | - | - | - | - | - | 2,933,634 |
| Recreation Facilities Total | 14,231,484 | 4,431,001 | 1,460,753 | 1,575,000 | - | - | 21,698,239 |

| Public Safety | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST Vehicles (PD-20) | 5,053,209 | 89,653 | 670,000 | 690,000 | 690,000 | 720,000 | 7,912,862 |
| Police Capital Projects (PD-21) | 1,752,349 | 375,241 | 261,000 | 250,000 | - | - | 2,638,590 |
| Public Safety Total | 6,805,558 | 464,894 | 931,000 | 940,000 | 690,000 | 720,000 | 10,551,452 |

| Sewer | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Water/Sewer Improvements on Buford Hwy (CD-62) | 345,842 | 56,247 | - | - | - | - | 402,089 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Sewer Total** | 345,842 | 56,247 | - | - | - | - | 402,089 |
| **Administrative Facilities** | **Prior Years** | **FY24** | **FY25** | **FY26** | **FY27** | **FY28** | **Total** |
| **City Hall Building (CA-15)** | 62,990 | - | 75,000 | 110,000 | 45,000 | 45,000 | 337,990 |
| **Administrative Facilities Total** | 62,990 | - | 75,000 | 110,000 | 45,000 | 45,000 | 337,990 |
| | | | | | | | |
| **Grand Total** | **49,823,716** | **15,323,834** | **5,997,561** | **5,159,190** | **3,678,558** | **3,918,300** | **83,901,159** |

# 5-Yr Plan Summary of Projects by Category

**City of Duluth**

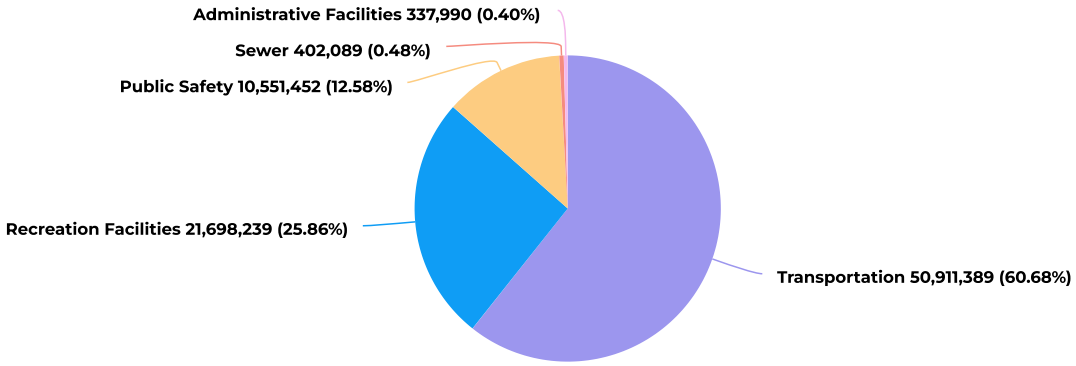
**Capital Improvement Projects**

**5-Year Plan**

**Summary of Projects by Category**

| | | |
|---|---|---|
| Transportation | $ 50,911,389 | 60.7% |
| Recreation Facilities | 21,698,239 | 25.9% |
| Sewer | $402,089 | 0.5% |
| Public Safety | $10,551,452 | 12.6% |
| Administrative Facilities | 337,990 | 0.4% |
| Total | $ 83,901,159 | 100.0% |

**5-Yr Plan Summary of Projects by Category**



# 5-Yr Plan Summary of Projects by Category

| Transportation | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Transportation and Infrastructure Improvements (ST-32) | $ 3,623,287 | $ 2,725,183 | $ 2,534,190 | $ 2,943,558 | $ 3,153,300 | $ 14,979,519 |
| Davenport Road improvements (CD-55) | 1,338,332 | 55,764 | - | - | - | $ 1,394,095 |
| Pleasant Hill & Buford Hwy Interchange (CD-65) | - | - | - | - | - | $ - |
| Western Gwinnett Bikeway Phase III (CD-67) | 16,048 | - | - | - | - | $ 16,048 |
| Main Street Multi-Use Trail (CD-71) | 1,140,487 | 449,861 | - | - | - | $ 1,590,348 |
| Pine Needle Drive Improvements (CD-73) | 737,329 | - | - | - | - | $ 737,329 |
| Landscape Medians (CD-77) | 191,391 | - | - | - | - | $ 191,391 |
| W. L'ville-Pine Needle Pedestrian Improvements (CD-78) | - | - | - | - | - | $ - |
| Library Streetscaping (TAD-01) | - | - | - | - | - | $ - |
| Thrive Parking Lot (URA-01) | 1,057,452 | - | - | - | - | $ 1,057,452 |
| DavenPort Road Extension (URA-02) | 2,263,560 | 300,000 | - | - | - | $ 2,563,560 |
| Downtown Drainage & Road Improvements (URA-04) | 3,806 | - | - | - | - | $ 3,806 |
| Property Acquisition (URA-06) | - | - | - | - | - | $ - |
| | $ 10,371,692 | $ 3,530,808 | $ 2,534,190 | $ 2,943,558 | $ 3,153,300 | $ 22,533,548 |

| Recreation Facilities | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Train Viewing Platform (URA-05) | 28,470 | 625,000 | 125,000 | - | - | $ 778,470 |
| Rogers Bridge Park (PK-33) | 4,107,175 | 160,753 | - | - | - | $ 4,267,929 |
| WP Jones Erosion Control (PK-34) | 255,377 | 25,000 | - | - | - | $ 280,377 |
| Bunten Road Park Pickleball Court (PK-35) | 39,979 | 650,000 | 1,450,000 | - | - | $ 2,139,979 |
| Synthetic Turf Plaza (URA-03) | - | - | - | - | - | $ - |
| | $ 4,431,001 | $ 1,460,753 | $ 1,575,000 | $ - | $ - | $ 7,466,755 |

| Public Safety | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| SPLOST Vehicles (PD-20) | $ 89,653 | $ 670,000 | $ 690,000 | $ 690,000 | $ 720,000 | $ 2,859,653 |
| Police Capital Projects (PD-21) | 375,241 | 261,000 | 250,000 | - | - | $ 886,241 |
| | $ 464,894 | $ 931,000 | $ 940,000 | $ 690,000 | $ 720,000 | $ 3,745,894 |

| Sewer | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Water/Sewer Improvements on Buford Highway (CD-62) | $ 56,247 | $ - | $ - | $ - | $ - | $ 56,247 |

| Administrative Facilities | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| City Hall Buildings (CA-15) | $0 | $75,000 | $110,000 | $45,000 | $45,000 | $ 275,000 |

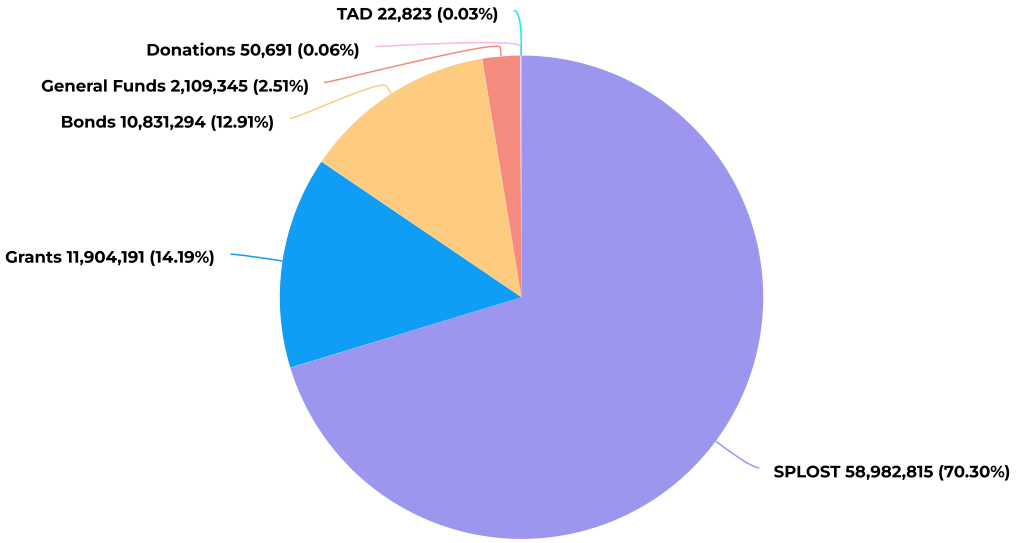
| Grand Total | $ 15,323,834 | $ 5,997,561 | $ 5,159,190 | $ 3,678,558 | $ 3,918,300 | $ 34,077,443 |
|---|---|---|---|---|---|---|

# 5-Yr Plan Summary of Projects by Funding Source

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

| | | |
|---|---|---|
| SPLOST | $58,982,815 | 70.3% |
| Grants | 11,904,191 | 14.2% |
| Bonds | 10,831,294 | 12.9% |
| General Funds | 2,109,345 | 2.5% |
| Donations | 50,691 | 0.1% |
| TAD | 22,823 | 0.03% |
| Total | $83,901,160 | 100.0% |

### 5-Yr Plan Summary of Projects by Funding Source



# 5-Yr Plan Summary of Projects by Funding Source

| SPLOST 2009 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| **Sewer** | | | | | | |
| Water/Sewer Improvements on Buford Highway (CD-62) | 56,247 | - | - | - | - | $ 56,247 |
| | $ 56,247 | $ - | $ - | $ - | $ - | $ 56,247 |

| SPLOST 2014 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| **Transportation** | | | | | | |
| Davenport Road improvements (CD-55) | - | - | - | - | - | $ - |
| Western Gwinnett Bikeway Phase III (CD-67) | $16,048 | $0 | - | - | - | $ 16,048 |
| Main Street Multi-Use Trail (CD-71) | 107,927 | - | - | - | - | $ 107,927 |
| W. L'ville-Pine Needle Pedestrian Improvements (CD-78) | - | $0 | $0 | $0 | $0 | $ - |
| Pleasant Hill & Buford Hwy Interchange (CD-65) | - | - | $0 | $0 | $0 | $ - |
| **Recreation Facilities** | | | | | | |
| Rogers Bridge Park (PK-33) | $0 | $0 | - | - | - | $ - |
| **Public Safety** | | | | | | |
| Police Capital Projects (PD-21) | $2,822 | $0 | $0 | $0 | $0 | $ 2,822 |
| **Administrative Facilities** | | | | | | |
| City Hall Building (CA-15) | $0 | $0 | $0 | $0 | $0 | $ - |
| | $ 126,797 | $ - | $ - | $ - | $ - | $ 126,797 |

| SPLOST 2017 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| **Transportation** | | | | | | |
| Transportation and Infrastructure Improvements (ST-32) | $ 1,475,833 | $ - | $ - | $ - | $ - | $ 1,475,833 |
| Main Street Mulit-Use Trail (CD-71) | $ 88,260 | $ 122,187 | $ - | $ - | $ - | $ 210,447 |
| Pine Needle Drive Improvements (CD-73) | $ 140,093 | $ - | $ - | $ - | $ - | $ 140,093 |
| Landscape Medians (CD-77) | $191,391 | $0 | $0 | $0 | $0 | $ 191,391 |
| Davenport Road Extension (CD-55) | 1,338,332 | 55,764 | - | - | - | $ 1,394,095 |
| **Recreation Facilities** | | | | | | |
| Rogers Bridge Park (PK-33) | $1,619,153 | - | - | - | - | $ 1,619,153 |
| WP Jones Park Erosion Control (PK-34) | $20,377 | $0 | $0 | $0 | $0 | $ 20,377 |
| Bunten Road Park Pickleball Courts (PK-35) | $4,979 | $0 | $0 | $0 | $0 | $ 4,979 |
| **Public Safety** | | | | | | |
| SPLOST Vehicles (PD-20) | $60,990 | $90,000 | $0 | $0 | $0 | $ 150,990 |
| Police Capital Projects (PD-21) | $283,418 | $250,000 | $250,000 | $0 | $0 | $783,418 |
| | $ 5,222,825 | $ 517,951 | $ 250,000 | $ - | $ - | $ 5,990,776 |

| SPLOST 2023 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| **Transportation** | | | | | | |
| Transportation and Infrastructure Improvements (ST-32) | 1,900,000 | 2,500,000 | 2,300,000 | 2,700,000 | 2,900,000 | 12,300,000 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Recreation Facilities** | | | | | | |
| Rogers Bridge Park (PK-33) | 2,135,722 | 160,753 | - | - | - | 2,296,476 |
| WP Jones Park Erosion Control (PK-34) | 235,000 | 25,000 | - | - | - | 260,000 |
| Bunten Road Park Pickleball Courts (PK-35) | 35,000 | 650,000 | 1,450,000 | - | - | 2,135,000 |
| **Public Safety** | | | | | | |
| SPLOST Vehicles (PD-20) | - | 540,000 | 650,000 | 650,000 | 680,000 | 2,520,000 |
| Police Capital Projects (PD-21) | 89,000 | 11,000 | - | - | - | 100,000 |
| **Administrative Facilities** | | | | | | |
| City Hall Building (CA-15) | - | 75,000 | 110,000 | 45,000 | 45,000 | 275,000 |
| | 4,394,722 | 3,961,753 | 4,510,000 | 3,395,000 | 3,625,000 | 19,886,476 |

| SPLOST Gwinnett County | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| **Transportation (SPLOST 2017)** | | | | | | |
| Main Street Mulit-Use Trail (CD-71) | $944,301 | $327,674 | $0 | $0 | $0 | $ 1,271,975 |
| Pine Needle Drive Improvements (CD-73) | $597,237 | $0 | $0 | $0 | $0 | $ 597,237 |
| | $ 1,541,537 | $ 327,674 | $ - | $ - | $ - | $ 1,869,211 |

| Grants | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| **State Grant - LMIG** | | | | | | |
| Transportation and Infrastructure Improvements (ST-32) | $ 247,454 | $ 225,183 | $ 234,190 | $ 243,558 | $ 253,300 | $ 1,203,686 |
| **State Grant - (GDOT)** | | | | | | |
| Rogers Bridge Park (PK-33) | - | - | - | - | - | $ - |
| **Federal Grant - TIP** | | | | | | |
| Rogers Bridge Park (PK-33) | $6,625 | $0 | - | - | - | $6,625 |
| **Local Government Grant** | | | | | | |
| Rogers Bridge Park (PK-33) | $207,354 | $0 | - | - | - | $ 207,354 |
| | $ 461,433 | $ 225,183 | $ 234,190 | $ 243,558 | $ 253,300 | $ 1,417,665 |

| Bonds | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| **Transportation** | | | | | | |
| Library Streetscaping (TAD-01) | - | - | - | - | -- | |
| Thrive Parking Lot (URA-01) | 1,057,452 | - | - | - | -1,057,452 | |
| Davenport Road Extension (URA-02) | 2,263,560 | 300,000 | - | - | - | 2,563,560 |
| Downtown Drainage & Road Improvements (URA-04) | 3,806 | - | - | - | - | 3,806 |
| Property Acquisition (URA-06) | - | $0 | $0 | $0 | $0 | - |
| **Recreation Facilities** | | | | | | |
| Synthetic Turf Plaza (URA-03) | $0 | $0 | $0 | $0 | $0 | - |
| Train Viewing Platform (URA-05) | $ 28,470 | $625,000 | $125,000 | $0 | $0 | 778,470 |
| | 3,353,288 | 925,000 | 125,000 | - | - | 4,403,288 |

| General Funds | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| **Public Safety** | | | | | | |
| SPLOST Vehicles (PD-20) | 28,663 | 40,000 | 40,000 | 40,000 | 40,000 | $ 188,663 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Recreation Facilities** | | | | | | |
| Rogers Bridge Park (PK-33) | $138,321 | - | - | - | - | $ 138,321 |
| | 166,984 | 40,000 | 40,000 | 40,000 | 40,000 | 326,984 |
| **Grand Total** | $ 15,323,834 | $ 5,997,561 | $ 5,159,190 | $ 3,678,558 | $ 3,918,300 | $ 34,077,443 |

# Construction-in Progress (CIP)

In an effort to keep the citizens of Duluth informed about progress within the City, this section places updates on construction projects throughout the City Limits. Capital projects being completed by the City will be updated with photos, schedules, and budgets.



# ST-32 Transportation and Infrastructure Improvements (320025)

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

**Project Category:** Transportation

**Project Length:** Recurring

**Project Description:** This capital project is for the milling/patching/resurfacing of various streets throughout the City. A street evaluation report is compiled to index streets for preservation treatment, rejuvenation and reconstruction. 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).



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

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | 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 | 9,515,656 | 1,475,833 | - | - | - | - | 10,991,489 |
| SPLOST 2023 | - | 1,900,000 | 2,500,000 | 2,300,000 | 2,700,000 | 2,900,000 | 12,300,000 |
| Grants (LMIG) | 2,089,032 | 247,454 | 225,183 | 234,190 | 243,558 | 253,300 | 3,292,718 |
| Gwinnett County | 31,428 | - | - | - | - | - | 31,428 |
| **Total** | 16,663,923 | 3,623,287 | 2,725,183 | 2,534,190 | 2,943,558 | 3,153,300 | 31,643,443 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Land | - | - | - | - | - | - | - |
| Professional Services | 520,374 | 253,630 | 218,015 | 202,735 | 235,485 | 315,330 | 1,745,568 |
| Infrastructure | 16,143,549 | 3,369,657 | 2,507,168 | 2,331,455 | 2,708,073 | 2,837,970 | 29,897,874 |
| **Total** | 16,663,923 | 3,623,287 | 2,725,183 | 2,534,190 | 2,943,558 | 3,153,300 | 31,643,442 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | | | | | - |
| Other Operating Costs | | | | | | - |
| **Total** | $0 | $0 | $0 | $0 | $0 | $0 |

# CD-55 Davenport Road Extension (390003.0557)



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

**Project Category:** Transportation

**Project Length:** 2004 – 2025

**Project Description:** Operating Budget Impact: 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. The city staff is actively working with The Georgia Department of Transportation (GDOT) and Norfolk Southern Railroad to coordinate the exact design and location of the roadway.

**Operating Budget Impact:** Normal city maintenance of streets, sidewalks, and curb & gutter will be required. The project will require traffic lights and street lights.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2001 | $ 82,563 | | | | | | $ 82,563 |
| SPLOST 2005 | 71,677 | | | | | | 71,677 |
| SPLOST 2009 | 1,100,200 | | | | | | 1,100,200 |
| SPLOST 2014 | 491,459 | - | - | - | - | | 491,459 |
| SPLOST 2017 | 1,221,395 | 1,338,332 | 55,764 | - | - | - | 2,615,491 |
| Grants (Federal LCI) | 42,258 | - | - | | | | 42,258 |
| Norfolk Southern Donation | | | | | | | - |
| General Fund | 850,922 | - | | | | | 850,922 |
| Bond Funds | | | | - | - | | - |
| **Total** | 3,860,474 | 1,338,332 | 55,764 | - | - | - | 5,254,569 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Land | 3,055,174 | - | - | - | | | 3,055,174 |
| Professional Services | 713,735 | 103,897 | 44,611 | - | - | | 862,244 |
| Infrastructure | 91,565 | 1,234,434 | 11,153 | - | - | | 1,337,152 |
| Machinery/Equipment | | | | | | | - |
| Contingency | | | | | | | - |
| **Total** | 3,860,474 | 1,338,332 | 55,764 | - | - | - | 5,254,569 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | - | - | - | - | - | - |
| Other Operating Costs | 725 | 725 | 1,650 | 1,650 | 1,710 | 6,460 |
| **Total** | $725 | $725 | $1,650 | $1,650 | $ 1,710 | $ 6,460 |

# CD-62 Water/Sewer Improvements on Buford Highway (320022)



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

**Project Category:** Sewer

**Project Length:** 2010 – 2024

**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 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2009 | $ 345,842 | $ 56,247 | $ - | $ - | | | $ 402,089 |
| **Total** | 345,842 | 56,247 | - | - | - | - | 402,089 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Land | | | | | | | - |
| Professional Services | 43,490 | 3,375 | - | | | | 46,865 |
| Infrastructure | 302,352 | 52,872 | - | - | | | 355,225 |
| **Total** | 345,842 | 56,247 | - | - | - | - | 402,089 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | | | | | - |
| Other Operating Costs | | | | | | - |
| **Total** | $0 | $0 | $0 | $0 | $0 | $0 |

# CD-65 Pleasant Hill & Buford Highway Interchange (320034)

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

**Project Category:** Transportation

**Project Length:** 2018-2021

**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).



**Operating Budget Impact:** Maintenance of landscaping installed within the interchange will require a contract with a landscaping company.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2014 | $ 141,933 | $ - | - | | | | $ 141,933 |
| SPLOST 2017 | $ 36,626 | - | - | | | | 36,626 |
| Grants (State Billboard-GDOT) | 960,000 | | | | | | 960,000 |
| **Total** | 1,138,559 | - | - | - | - | - | 1,138,559 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | $ 339,052 | - | | | | | 339,052 |
| Site Improvements | 799,508 | - | - | | | | 799,508 |
| **Total** | 1,138,559 | - | - | - | - | - | 1,138,559 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | - | - | - | - | - | - |
| Other Operating Costs | 28,524 | 28,524 | 31,376 | 31,376 | 31,376 | 151,176 |
| **Total** | $28,524 | $28,524 | $31,376 | $31,376 | $31,376 | $151,176 |

# CD-67 Western Gwinnett Bikeway Phase III (320033)

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

**Project Category:** Transportation

**Project Length:** 2015 – 2025

**Project Description:** This project is the continuation of the Western Gwinnett Bikeway multi-use path. The 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 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2014 | $ 120,872 | $ 16,048 | $ - | | | | $ 136,920 |
| SPLOST 2017 | 2,798 | - | -- | | | | $ 2,798 |
| **Total** | 123,670 | 16,048 | - | - | - | - | 139,718 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Land | | | | | | | - |
| Professional Services | 3,264 | | | | | | 3,264 |
| Infrastructure | 120,406 | 16,048 | -- | | | | 136,454 |
| Machinery/Equipment | | | | | | | - |
| Contingency | | | | | | | - |
| **Total** | 123,670 | 16,048 | - | - | - | - | 139,718 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | 750 | 750 | 750 | 750 | 3,000 |
| Other Operating Costs | | | 50 | 50 | 50 | 150 |
| **Total** | $0 | $750 | $ 800 | $ 800 | $ 800 | $ 3,150 |

# CD-71 Main Street Multi-Use Trail (320036)



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

**Project Category:** Transportation

**Project Length:** 2018-2025

**Project Description:** This capital project is for the construction of an approximate 1 mile pedestrian/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 possible utility relocation. Additional funds will be added to this project to complete the design and when the construction contract is awarded.

**Operating Budget Impact:** Area is currently maintained by the City. However, additional landscape maintenance of the trail will be required. Street lighting will be upgraded and new lights added.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2014 | 266,109 | 107,927 | - | - | - | - | 374,036 |
| SPLOST 2017 | $ 104,438 | $ 88,260 | $122,187 | $0 | $0 | $0 | $ 314,885 |
| SPLOST 2017 Gwinnett County | 1,665,002.19 | 944,301 | 327,674 | - | - | - | 2,936,977 |
| **Total** | 2,035,550 | 1,140,487 | 449,861 | - | - | - | 3,625,898 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | 792,602 | 125,454 | 49,485 | - | - | - | 967,541 |
| Land | 593,010 | 48,000 | - | - | - | - | 641,010 |
| Infrastructure | 649,938 | 967,034 | 400,376 | - | - | - | 2,017,347 |
| **Total** | 2,035,550 | 1,140,487 | 449,861 | - | - | - | 3,625,898 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | 5,600 | 7,600 | 7,980 | 8,379 | 8,798 | 38,357 |
| Other Operating Costs | 3,768 | 3,768 | 3,859 | 3,985 | 4,168 | 19,548 |
| **Total** | $9,368 | $11,368 | $11,839 | $12,364 | $12,966 | $57,905 |

# CD-73 Pine Needle Drive Improvements (320038)



**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 an about a 45 degree angle, creating unsafe sight distance for drivers merging on to State Route 120. After studying several options 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 costs for street maintenance already included in the current budget.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2017 | $ 65,761 | $ 140,093 | $0 | $0 | $0 | | $ 205,854 |
| SPLOST 2017 Gwinnett County | 280,353 | 597,237 | - | - | - | | 877,589 |
| **Total** | 346,114 | 737,329 | - | - | - | - | 1,083,443 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | $ 316,114 | $ 88,479 | $ - | $ - | $ - | | $ 404,593 |
| Land | 30,000 | - | - | - | - | | 30,000 |
| Infrastructure | - | 648,850 | - | - | - | | 648,850 |
| **Total** | 346,114 | 737,329 | - | - | - | - | 1,083,443 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | | | | | - |
| Other Operating Costs | | | - | - | - | - |
| **Total** | $0 | $0 | $0 | $0 | $0 | $0 |

# CD-77 Landscape Medians (320014)

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

**Project Category:** Transportation

**Project Length:** 2021 - 2024

**Project Description:** This capital project is to develop a plan to improve the landscaping of the median 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, a project from design to installation should take about 2 years. Other landscaping projects 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 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2017 | $ 639,030 | $191,391 | | | | | $ 830,421 |
| **Total** | 639,030 | 191,391 | - | - | - | - | 830,421 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | 92,992 | 9,570 | - | | | | 102,561 |
| Infrastructure | 546,038 | 181,821 | - | | | | 727,860 |
| **Total** | 639,030 | 191,391 | - | - | - | - | 830,421 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | 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 |

# CD-78 W. L'ville-Pine Needle Pedestrain Improvements (320020)

**Project Name (Number):** CD-78 W. Lville-Pine Needle Pedestrain Improvements (320020) Project Closed.

**Project Category:** Transportation

**Project Length:** 2022-2024

**Project Description:** This capital project is for pedestrian 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. The staff is seeking a Transportation Alternative Project (TAP) grant to fund this project. Overall project cost and funding are to be determined.



**Operating Budget Impact:** Normal street and sidewalk maintenance for existing sidewalks and slight maintenance for new sidewalks.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2014 | $ 54,856 | $ - | | | | | $ 54,856 |
| Federal TAP Grant | - | - | | | | | - |
| **Total** | 54,856 | - | - | - | - | - | 54,856 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | 54,856 | - | | | | | 54,856 |
| Infrastructure | - | - | | | | | - |
| **Total** | 54,856 | - | - | - | - | - | 54,856 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | | | | | - |
| Other Operating Costs | - | - | - | - | - | - |
| **Total** | $0 | $0 | $0 | $0 | $0 | $0 |

# PK-33 Rogers Bridge Park (320026) - TOTAL

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

**Project Category:** Recreation Facilities

**Project Length:** 2010 – 2026

**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 staffing, utilities and supplies for restroom/storage will be required. Minimal maintenance cost for the bridge rehabilitation. Personel cost for Phase II included in restroom budget impacts. Will require additional lighting cost and maintenance equipment.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2005 | $ 77,532 | $ - | $ - | $ - | $ - | $ - | $ 77,532 |
| SPLOST 2009 | 1,372,903 | - | - | - | - | - | 1,372,903 |
| SPLOST 2014 | 868,014 | $0 | $0 | | | | 868,014 |
| SPLOST 2017 | $1,282,792 | $1,619,153 | - | | | | 2,901,945 |
| SPLOST 2023 | - | 2,135,722 | 160,753 | | | | 2,296,476 |
| General Fund | $239,935 | $138,321 | - | - | | | $378,256 |
| Federal Grant - TIP | 5,680,831 | 6,625 | - | - | | | 5,687,456 |
| State Grant | 737,000 | - | - | - | | | 737,000 |
| Local Government Grants | 977,405 | 207,354 | - | - | | | 1,184,759 |
| **Total** | 11,236,412 | 4,107,175 | 160,753 | - | - | - | 15,504,341 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Completed Projects | 1,001,818 | - | - | - | - | - | 1,001,818 |
| Restroom Facility | 2,145,151 | 138,321 | - | - | - | - | 2,283,472 |
| Rogers Bridge Rehabilitation | 8,037,435 | 581,627 | - | - | - | - | 8,619,062 |
| Phase II - Parking/Trails | 52,009 | 3,387,227 | 160,753 | - | - | - | 3,599,989 |
| **Total** | 11,236,412 | 4,107,175 | 160,753 | - | - | - | 15,504,341 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | 51,000 | 79,500 | 80,000 | 80,000 | 80,500 | 371,000 |
| Other Operating Costs | 29,600 | 41,700 | 40,900 | 41,650 | 42,300 | 196,150 |
| **Total** | $ 80,600 | $ 121,200 | $ 120,900 | $ 121,650 | $ 122,800 | $ 567,150 |

# PK-33 Rogers Bridge Park (320026) - COMPLETED



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

**Project Category:** Recreation Facilities

**Project Length:** 2010 – 2023

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

**Operating Budget Impact:** Dog park will require staff maintenance of landscaping and park amenities. Minimal cost to operate the canoe ramp.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | 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 | FY24 | FY25 | FY26 | FY27 | FY28 | 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: | FY24 | FY25 | FY26 | FY27 | FY28 | 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 |

# PK-33 Rogers Bridge Park (320026.6220.0009) - RESTROOM FACILITY

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

**Project Category:** Recreation Facilities

**Project Length:** 2021 – 2024

**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 may be used 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 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2009 | $375,135 | $0 | $ - | $ - | $ - | | $ 375,135 |
| SPLOST 2014 | 572,870 | $0 | $0 | | | | $ 572,870 |
| SPLOST 2017 | $957,210 | $0 | $0 | | | | $ 957,210 |
| General Fund | $239,935 | $138,321 | $0 | $ - | | | $378,256 |
| **Total** | $2,145,151 | $138,321 | $ - | $ - | $ - | $ - | $ 2,283,472 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | 342,714 | $3,500 | $0 | | | | 346,214 |
| Building | 1,802,437 | $134,821 | - | - | - | | 1,937,258 |
| **Total** | 2,145,151 | 138,321 | - | - | - | - | 2,283,472 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | 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 |

# PK-33 Rogers Bridge Park (320026.6220.0014) - ROGERS BRIDGE REHABILITATION



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

**Project Category:** Recreation Facilities

**Project Length:** 2015 – 2024

**Project Description:** This project at Rogers Bridge Park will construct a pedestrian-friendly 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 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2009 | $ 98,442 | $0 | $0 | | | | $ 98,442 |
| SPLOST 2014 | 270,184 | - | - | - | - | - | 270,184 |
| SPLOST 2017 | 273,573 | 367,648 | - | | | | 641,221 |
| Federal Grant - TIP | 5,680,831 | 6,625 | - | - | | | 5,687,456 |
| State Grant | 737,000 | - | - | | | | 737,000 |
| Local Government Grants | 977,405 | 207,354 | - | - | | | 1,184,759 |
| **Total** | 8,037,435 | 581,627 | - | - | - | - | 8,619,062 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | 1,617,423 | 58,163 | - | - | | | 1,675,585 |
| Infrastructure | 6,420,012 | 523,464 | - | - | | | 6,943,476 |
| **Total** | 8,037,435 | 581,627 | - | - | - | - | 8,619,062 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | $2,000 | $3,500 | $3,500 | $3,500 | $3,500 | $16,000 |
| Other Operating Costs | $600 | $500 | $450 | $450 | $500 | $2,500 |
| **Total** | $2,600 | $4,000 | $3,950 | $3,950 | $4,000 | $18,500 |

# PK-33 Rogers Bridge Park (320026.6220.0008) - PHASE II - PARKING/TRAILS

**Project Category:** Recreation Facilities

**Project Length:** 2023 - 2025

**Project Description:** This project at Rogers Bridge Park is part of the park trailhead and master plan buildout. The project is being completed in two phases and this is Phase II. This phase includes two large parking lots, a walking trail through the park area, a new pavilion and the repaving of Rogers Bridge Road into and out of the park.

**Operating Budget Impact:** Personel cost have been included in the restroom/storage facilty capital project. Cost will include lighting and equipment to maintain the area.



| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2017 | $ 52,009 | $1,251,505 | $0 | | | | $ 1,303,513 |
| SPLOST 2023 | - | 2,135,722 | 160,753 | - | - | - | 2,296,476 |
| **Total** | 52,009 | 3,387,227 | 160,753 | - | - | - | 3,599,989 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | 51,727 | 338,723 | 48,226 | - | | | 438,675 |
| Site Improvements | 282 | 3,048,504 | 112,527 | - | | | 3,161,314 |
| **Total** | 52,009 | 3,387,227 | 160,753 | - | - | - | 3,599,989 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Operating Costs | $0 | $5,200 | $3,700 | $4,000 | $4,400 | $17,300 |
| **Total** | $0 | $5,200 | $3,700 | $4,000 | $4,400 | $17,300 |

# PK-34 WP Jones Park (320023-6220) - Erosion Control



**Project Category:** Recreational Facilities

**Project Length:** 2023-2025

**Project Description:** This capital project has been established to address erosion control issues around the tennis courts and caboose areas of the park. An engineering firm has been hired to develop a design to address the issue. It is anticipated additional drainage and retaining walls will need to be installed as part of the overall solution. Additional funding for the project will likely come from SPLOST 2023.

**Operating Budget Impact:** Slight impact on operating budget for the maintenance of the drainage and erosion control.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2017 | $23,623 | $20,377 | | | | | $ 44,000 |
| SPLOST 2023 | - | 235,000 | 25,000 | - | - | - | 260,000 |
| **Total** | $23,623 | $255,377 | $25,000 | $0 | $0 | $0 | $304,000 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | 23,623 | $20,377 | $2,500 | $0 | $0 | $0 | 46,500 |
| Site Improvements | - | 235,000 | 22,500 | - | - | - | 257,500 |
| **Total** | 23,623 | 255,377 | 25,000 | - | - | - | 304,000 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | 1,750 | 1,750 | 1,900 | 1,950 | 7,350 |
| Other Operating Costs | - | - | - | - | - | - |
| **Total** | $0 | $ 1,750 | $ 1,750 | $ 1,900 | $ 1,950 | $ 7,350 |

# PK-35 Bunten Road Park (320028-6130) - Pickleball Courts

**Project Category:** Recreational Facilities

**Project Length:** 2023-2026

**Project Description:** This capital project has been established to convert some existing baseball fields to pickleball courts based on public need for courts. An engineering firm has been hired to develop the design for the courts. The design calls for up to 12 courts. Additional funding for the project will likely come from SPLOST 2023.

Operating Budget Impact:Operating budget will include current staff maintenance time and equipment and supples.



| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2017 | $17,021 | $4,979 | | | | | $ 22,000 |
| SPLOST 2023 | - | 35,000 | 650,000 | 1,450,000 | - | - | 2,135,000 |
| **Total** | $17,021 | $39,979 | $650,000 | $1,450,000 | $0 | $0 | $2,157,000 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | 17,021 | $39,979 | $65,000 | $145,000 | $0 | $0 | 267,000 |
| Site Improvements | - | - | 585,000 | 1,305,000 | - | - | 1,890,000 |
| **Total** | 17,021 | 39,979 | 650,000 | 1,450,000 | - | - | 2,157,000 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | - | 16,000 | 16,000 | 17,500 | 49,500 |
| Other Operating Costs | - | - | 21,000 | 6,500 | 7,500 | 35,000 |
| **Total** | $0 | $ - | $ 37,000 | $ 22,500 | $ 25,000 | $ 84,500 |

# PD-20 SPLOST Vehicles (320027)

**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 of 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 existing vehicles.




| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2009 | $ 1,000,001 | | | | | | $ 1,000,001 |
| SPLOST 2014 | 649,985 | - | - | - | | | 649,985 |
| SPLOST 2017 | 2,999,011 | 60,990 | 90,000 | - | - | - | 3,150,001 |
| SPLOST 2023 | - | - | 540,000 | 650,000 | 650,000 | 680,000 | 2,520,000 |
| General Fund | 404,213 | 28,663 | 40,000 | 40,000 | 40,000 | 40,000 | 592,876 |
| **Total** | 5,053,209 | 89,653 | 670,000 | 690,000 | 690,000 | 720,000 | 7,912,862 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Land | | | | | | | - |
| Professional Services | | | | | | | - |
| Infrastructure | | | | | | | - |
| Machinery/Equipment | 5,053,209 | 89,653 | 670,000 | 690,000 | 690,000 | 720,000 | 7,912,862 |
| Contingency | | | | | | | - |
| **Total** | 5,053,209 | 89,653 | 670,000 | 690,000 | 690,000 | 720,000 | 7,912,862 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | 9,000 | 9,500 | 9,500 | 11,000 | 12,000 | 51,000 |
| Other Operating Costs | 15,000 | 15,000 | 13,500 | 14,500 | 16,000 | 74,000 |
| **Total** | $24,000 | $24,500 | $23,000 | $25,500 | $28,000 | $125,000 |

# PD-21 Police Capital Projects (320029)

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

**Project Category:** Public Safety

**Project Length:** 2017-2026

**Project Description:** This capital project is for the purchase of public safety capital equipment. The budget includes funding to develop a Request for Proposal to replace the HVAC system. Funds to upgrade the police camera room to a real-time crime center. Funding to expand the city-wide camera system and the purchase of various equipment related items to assist the police officers in performing their overall duties.



**Operating Budget Impact:** Software support contract and camera maintenance estimated to be $50,000 annually to support the current operations.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2014 | $66,386 | $2,822 | | | | | $ 69,209 |
| SPLOST 2017 | 1,398,671 | 283,418 | 250,000 | 250,000 | - | - | 2,182,090 |
| SPLOST 2023 | - | 89,000 | 11,000 | - | - | - | 100,000 |
| General Funds | 287,291 | - | - | - | - | - | 287,291 |
| **Total** | $1,752,349 | $375,241 | $261,000 | $250,000 | $0 | $0 | $2,638,590 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | | | | | | | - |
| Police Equipment | 1,398,671 | $372,418 | 261,000 | 250,000 | - | - | 2,282,090 |
| Building | 353,678 | 2,822 | - | - | - | - | 356,500 |
| **Total** | 1,752,349 | 375,241 | 261,000 | 250,000 | - | - | 2,638,590 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | 18,500 | 19,425 | 20,397 | 21,416 | 22,487 | 102,225 |
| Other Operating Costs | 117,500 | 117,500 | 121,500 | 121,500 | 125,500 | 603,500 |
| **Total** | $136,000 | $ 136,925 | $ 141,897 | $ 142,916 | $ 147,987 | $ 705,725 |

# CA-15 City Hall Building (320011)



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

**Project Category:** Administrative Facilities

**Project Length:** 2018-2028

**Project Description:** This capital 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 2023 SPLOST program.

**Operating Budget Impact:** Slight impact on operating budget if systems are expanded, but it would be offset by the efficiency of the upgraded systems.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| SPLOST 2014 | $62,990 | $0 | | | | | $ 62,990 |
| SPLOST 2023 | - | - | 75,000 | 110,000 | 45,000 | 45,000 | 275,000 |
| **Total** | $62,990 | $0 | $75,000 | $110,000 | $45,000 | $45,000 | $337,990 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | | | $7,500 | $11,000 | $4,500 | $4,500 | 27,500 |
| Building | 62,990 | - | 67,500 | 99,000 | 40,500 | 40,500 | 310,490 |
| **Total** | 62,990 | - | 75,000 | 110,000 | 45,000 | 45,000 | 337,990 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | | | | | - |
| Other Operating Costs | - | - | - | - | - | - |
| **Total** | $0 | $ - | $ - | $ - | $ - | $ - |

# URA-01 Thrive Parking Lot (770-4220)



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

**Project Category:** Transportation

**Project Length:** 2021-2023

**Project Description:** 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 coworking office building downtown. The development will also include 62 public parking spaces, 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 on the railroad right of way as part of the lease contract.

**Operating Budget Impact:** Minimal cost to clean parking lot. It may require 1 or 2 trash receptacles and lighting costs will need to be added to the operating budget.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| URA Bond Funds | $ 355,048 | $ 1,057,452 | $ - | $ - | | | $ 1,412,500 |
| **Total** | $355,048 | $1,057,452 | - | - | - | - | $1,412,500 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Site Improvements | $ 355,048 | $ 1,057,452 | $ - | $ - | | | $ 1,412,500 |
| **Total** | $355,048 | $1,057,452 | - | - | - | - | $1,412,500 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | 215 | 525 | 525 | 550 | 550 | 2,365 |
| Other Operating Costs | 1,800 | 2,100 | 2,184 | 2,271 | 2,271 | 10,626 |
| **Total** | $ 2,015 | $ 2,625 | $ 2,709 | $ 2,821 | $ 2,821 | $ 12,991 |

# URA-02 Davenport Road Extension (770-4221)

**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 between 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 curbs and gutters. The new roadway will seamlessly incorporate the adjacent neighborhood into downtown. This project also includes switching to quiet crossing zones for three railroad crossings in the downtown.



**Operating Budget Impact:** Normal city maintenance of streets, sidewalks, and curb & gutter will be required. The project will require traffic lights and street lights.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| URA Bond Funds | $ 1,483,880 | $ 2,263,560 | $ 300,000 | $ - | $ - | $ - | $ 4,047,440 |
| **Total** | $ 1,483,880 | $ 2,263,560 | $ 300,000 | $ - | $ - | $ - | $ 4,047,440 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | $ 168,938 | $ 203,720 | $ 15,000 | $ - | $ - | | $ 387,658 |
| Site Improvements | $ 1,314,942 | $ 2,059,839 | $ 285,000 | $ - | $ - | | $ 3,659,782 |
| **Total** | $ 1,483,880 | $ 2,263,560 | $ 300,000 | $ - | $ - | $ - | $ 4,047,440 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | | $ - | $ - | $ - | $ - |
| Other Operating Costs | $ 750 | $ 788 | $ 827 | $ 868 | $ 912 | $ 4,144 |
| **Total** | $ 750 | $ 788 | $ 827 | $ 868 | $ 912 | $ 4,144 |

# URA-03 Synthetic Turf Plaza (770-6180)



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

**Project Category:** Recreation Facilities

**Project Length:** 2021 – 2023

**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 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| URA Bond Funds | $ 2,933,634 | $ - | $ - | $ - | $ - | $ - | $ 2,933,634 |
| **Total** | $ 2,933,634 | $ - | $ - | $ - | $ - | $ - | $ 2,933,634 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | $ 365,921 | $ - | $ - | $ - | $ - | $ - | $ 365,921 |
| Site Improvements | $ 2,567,713 | $ - | $ - | $ - | $ - | $ - | $ 2,567,713 |
| **Total** | $ 2,933,634 | $ - | $ - | $ - | $ - | $ - | $ 2,933,634 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | $ 8,500 | $ 8,650 | $ 8,750 | $ 8,725 | $ 8,800 | $ 43,425 |
| Other Operating Costs | $ 3,180 | $ 3,339 | $ 3,506 | $ 3,682 | $ 3,866 | $ 17,573 |
| **Total** | $ 11,680 | $ 11,989 | $ 12,256 | $ 12,407 | $ 12,666 | $ 60,998 |

# URA-04 Downtown Drainagne & Road Improvements (770-4220)



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

**Project Category:** Transportation

**Project Length:** 2021 – 2025

**Project Description:** As a result of heavy truck and equipment traffic in downtown from several significant development projects, it is necessary to resurface various streets. Part of this project will also include drainage improvements and repairs on both Main Street 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 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| URA Bond Funds | $ 52,686 | $ 3,806 | $ - | $ - | | | $ 56,492 |
| **Total** | $ 52,686 | $ 3,806 | $ - | $ - | $ - | $ - | $ 56,492 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | $ 52,686 | $ 3,806 | $ - | | | | $ 56,492 |
| Infrasturcture | $ - | $ - | $ - | | | | $ - |
| **Total** | $ 52,686 | $ 3,806 | $ - | $ - | $ - | $ - | $ 56,492 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | $ - | $ - | $ - | $ - | $ - |
| Other Operating Costs | $ - | $ 50 | $ 50 | $ 50 | $ 50 | $ 200 |
| **Total** | $ - | $ 50 | $ 50 | $ 50 | $ 50 | $ 200 |

# TAD-01 Library Streetscaping

**Project Name (Number):** TAD-01 Library Streetscaping
Project Closed

**Project Category:** Transportation

**Project Length:** 2020-2023

**Project Description:** Gwinnett County is constructing a new county library branch in Downtown Duluth. A part of the overall construction is that 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 costs for the city.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| TAD Funds | $ 22,823 | $ - | $ - | $ - | | | $ 22,823 |
| URA Bond Funds | $ 198,215 | $ - | $ - | $ - | | | $ 198,215 |
| **Total** | $ 221,038 | $ - | $ - | $ - | $ - | $ - | $ 221,038 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | $ - | $ - | $ - | | | | $ - |
| Land | $ - | $ - | $ - | | | | $ - |
| Infrastructure | $ 221,038 | $ - | $ - | $ - | | | $ 221,038 |
| **Total** | $ 221,038 | $ - | $ - | $ - | $ - | $ - | $ 221,038 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | | | | | $ - |
| Other Operating Costs | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total** | $ - | $ - | $ - | $ - | $ - | $ - |

# URA-05 Train Viewing Platform




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

**Project Category:** Recreation

**Project Length:** 2020-2026

**Project Description:** The City plans on constructing a train viewing platform adjacent to the Norfolk Southern railroad tracks in downtown. The preliminary design includes a two-story structure with a covered main level and a second-story tower to allow individuals to view 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 | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| URA Bond Funds | $ 1,530 | $ 28,470 | $ 625,000 | $ 125,000 | | | $ 780,000 |
| Private Source Contribution | $ 19,264 | $ - | $ - | $ - | | | $ 19,264 |
| **Total** | $ 20,794 | $ 28,470 | $ 625,000 | $ 125,000 | $ - | $ - | $ 799,264 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | $ 20,794 | $ 28,470 | $ 86,000 | $ 9,000 | | | $ 144,264 |
| Infrastructure | $ - | $ - | $ 539,000 | $ 116,000 | | | $ 655,000 |
| **Total** | $ 20,794 | $ 28,470 | $ 625,000 | $ 125,000 | $ - | $ - | $ 799,264 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | | | $ 3,200 | $ 3,200 | $ 3,500 | $ 9,900 |
| Other Operating Costs | $ - | $ - | $ 1,900 | $ 1,975 | $ 2,050 | $ 5,925 |
| **Total** | $ - | $ - | $ 5,100 | $ 5,175 | $ 5,550 | $ 15,825 |

# URA-06 Property Acquisition

**Project Name (Number):** URA-06 Property Acquisition

**Project Category:** Transportation

**Project Length:** 2020-2025



**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 of acquiring the property to encourage redevelopment in the property.

**Operating Budget Impact**: Mainly landscape maintenance of the property until it is sold to private developers.

| Funding Sources: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| URA Bond Funds | $ 1,403,013 | $ - | $ - | $ - | | | $ 1,403,013 |
| **Total** | $ 1,403,013 | $ - | $ - | $ - | $ - | $ - | $ 1,403,013 |

| Project Costs: | Prior Years | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|---|
| Professional Services | $ - | $ - | $ - | $ - | | | $ - |
| Land | $ 1,403,013 | $ - | $ - | $ - | | | $ 1,403,013 |
| **Total** | $ 1,403,013 | $ - | $ - | $ - | $ - | $ - | $ 1,403,013 |

| Operating Budget Impact: | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|---|---|---|---|---|---|---|
| Personnel | $ 3,100 | $ 3,100 | $ - | $ - | $ - | $ 6,200 |
| Other Operating Costs | $ 8,400 | $ 8,400 | $ - | $ - | $ - | $ 16,800 |
| **Total** | $ 11,500 | $ 11,500 | $ - | $ - | $ - | $ 23,000 |

# DEBT

# Government-wide Debt Overview

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 fund the operations of the 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  Authority (URA).

**City of Duluth**
**Long-Term Debt Obligations***
**June 30, 2023**

| | URA Revenue Bond Series 2006 | URA Revenue Bond Series 2012** | URA Revenue Bond Series 2021 | Total |
|---|---|---|---|---|
| Obligation Amount: | $305,000 | $695,000 | $25,869,000 | $26,869,000 |
| 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% | 1.63% | 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.

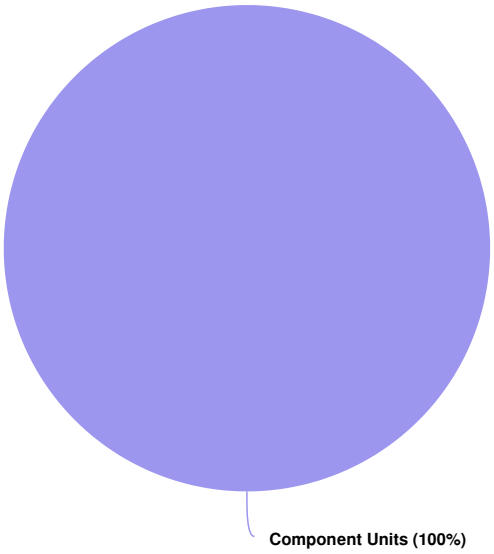


**$2,531,128**

**$109,932 (4.54% vs. 2023 year)**

Revenue bonds outstanding consist of debt issued by the blended component units.

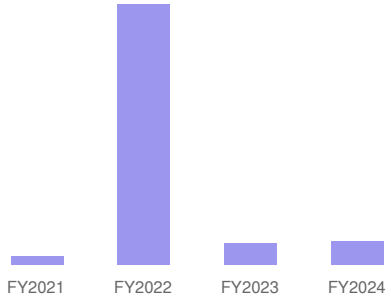
## Debt by Fund




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **All Funds** | — | — | — | — | | |
| Component Units | $1,027,654 | $28,272,433 | $2,421,196 | $2,531,128 | 4.5% | $109,932 |
| **Total All Funds:** | **$1,027,654** | **$28,272,433** | **$2,421,196** | **$2,531,128** | **4.5%** | **$109,932** |

## Component Units

Entering into FY 2024, the city has only revenue bonds through the Urban Redevelopment Authority (URA).




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Component Units** | — | — | — | — | | |
| Urban Redevelopment | $1,027,654 | $28,272,433 | $2,421,196 | $2,531,128 | 4.5% | $109,932 |
| **Total Component Units:** | **$1,027,654** | **$28,272,433** | **$2,421,196** | **$2,531,128** | **4.5%** | **$109,932** |

# Debt Snapshot

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 semi-annual payments to the URA equal to the amount of the semi-annual bond payments. In regard 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 extent that 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.



**$2,531,128**

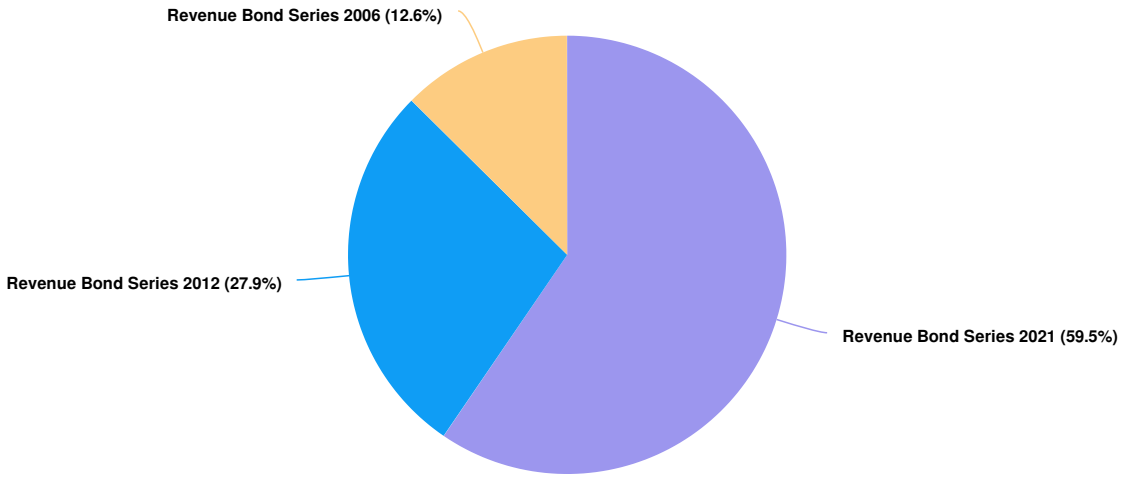
**$109,932 (4.54% vs. 2023 year)**

Future debt service requirements on the bones payable of the blended component units are as follows:

**City of Duluth**
**URA - Revenue Bonds (All Series)**

| Fiscal Year | Interest | Principal | Balance | Combined Debt Service Requirements |
|---|---|---|---|---|
| 2024 | 570,128 | 1,961,000 | 24,908,000 | 2,531,128 |
| 2025 | 525,559 | 1,005,000 | 23,903,000 | 1,530,559 |
| 2026 | 504,353 | 1,050,000 | 22,853,000 | 1,554,353 |
| 2027 | 482,198 | 1,176,000 | 21,677,000 | 1,658,198 |
| 2028 | 457,385 | 1,226,000 | 20,451,000 | 1,683,385 |
| 2029 | 431,516 | 1,277,000 | 19,174,000 | 1,708,516 |
| 2030 | 404,571 | 1,329,000 | 17,845,000 | 1,733,571 |
| 2031 | 376,530 | 1,382,000 | 16,463,000 | 1,758,530 |
| 2032 | 347,369 | 1,437,000 | 15,026,000 | 1,784,369 |
| 2033 | 317,049 | 1,493,000 | 13,533,000 | 1,810,049 |
| 2034 | 285,546 | 1,549,000 | 11,984,000 | 1,834,546 |
| 2035 | 252,862 | 1,607,000 | 10,377,000 | 1,859,862 |
| 2036 | 218,955 | 1,583,000 | 8,794,000 | 1,801,955 |
| 2037 | 351,760 | 1,572,000 | 7,222,000 | 1,923,760 |
| 2038 | 288,880 | 1,662,000 | 5,560,000 | 1,950,880 |
| 2039 | 222,400 | 1,755,000 | 3,805,000 | 1,977,400 |
| 2040 | 152,200 | 1,852,000 | 1,953,000 | 2,004,200 |
| 2041 | 78,120 | 1,953,000 | - | 2,031,120 |
| 24-41 | 6,267,381 | 26,869,000 | | 33,136,381 |

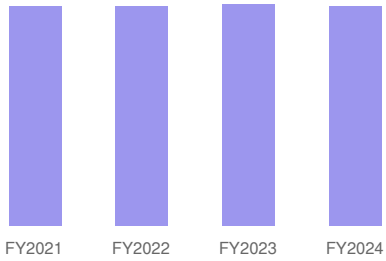
## Debt by Type




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Debt** | — | — | — | — | | |
| Revenue Bond Series 2006 | $318,318 | $317,113 | $320,353 | $317,963 | -0.7% | $-2,390 |
| Revenue Bond Series 2012 | $709,336 | $708,497 | $707,494 | $706,329 | -0.2% | $-1,165 |
| Revenue Bond Series 2021 | $0 | $27,246,823 | $1,393,349 | $1,506,836 | 8.1% | $113,487 |
| **Total Debt:** | **$1,027,654** | **$28,272,433** | **$2,421,196** | **$2,531,128** | **4.5%** | **$109,932** |

# Revenue Bond Series 2006

During FY 2007, the Urban Redevelopment Authority (URA) issued the Series 2006 Revenue Bonds in order to finance the construction of a new city hall and purchase of its related real property. Interest rates on the Series 2006 Bonds range from 4.10 % -4.25% and the bonds are scheduled to mature in FY 2024.




| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Revenue Bond Series 2006** | — | — | — | — | | |
| Revenue Bond Series 2006 | $318,318 | $317,113 | $320,353 | $317,963 | -0.7% | $-2,390 |
| **Total Revenue Bond Series 2006:** | **$318,318** | **$317,113** | **$320,353** | **$317,963** | **-0.7%** | **$-2,390** |

## Revenue Bond Series 2012

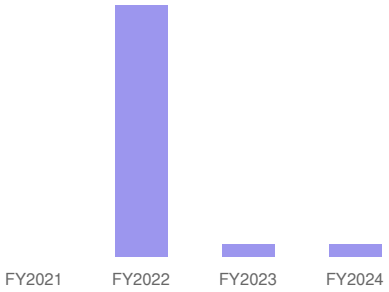
During FY 2013, the Urban Redevelopment Authority (URA) refunded most of its outstanding Series 2003 Bonds with Series 2012 Refunding bonds issued in the amount of $7,095,000. Interest rates on the Series 2012 bonds are 1.63% with annual maturities through FY 2024.




| | FY2023 | FY2024 | % Change |
|---|---|---|---|
| **Revenue Bond Series 2012** | — | — | |
| Revenue Bond Series 2012 | $707,494 | $706,329 | -0.2% |
| **Total Revenue Bond Series 2012:** | **$707,494** | **$706,329** | **-0.2%** |

## Revenue Bond Series 2021

During FY 2021, the Urban Redevelopment Authority (URA) issued Series 2021 bonds for $27,250,000, in order to finance the construction and development of the City of Duluth 2021 Urban Redevelopment Plan and the Downtown Duluth/Buford Highway Corridor Redevelopment Plan Projects. Interest rates on the Series 2021 bonds are initially 2.11%, but in March 2023 the rates will be reset to equal the current FHLB Des Moines advanced fixed rate plus one hundred-sixteen basis points. The bonds mature in FY 2041.

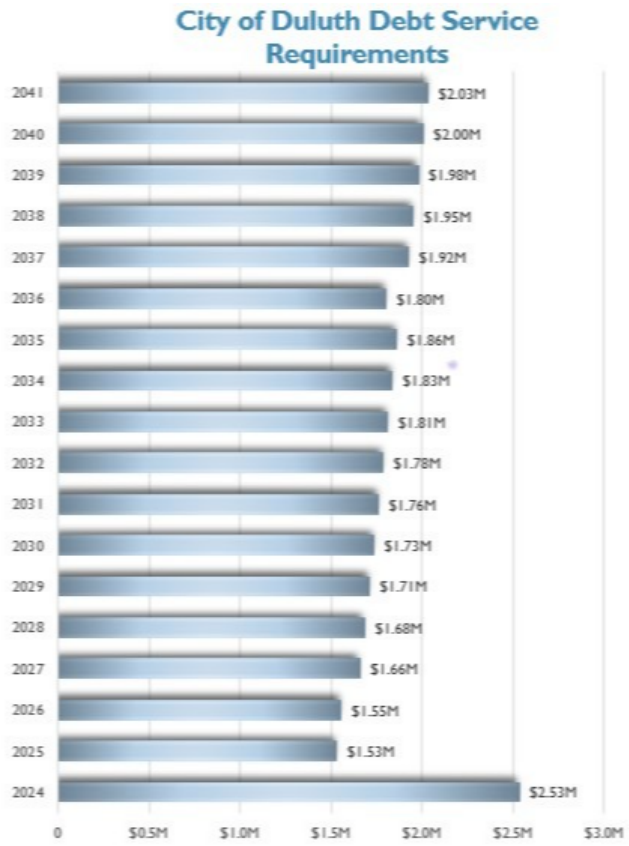



| | FY2021 | FY2022 | FY2023 | FY2024 | % Change | $ Change |
|---|---|---|---|---|---|---|
| **Revenue Bond Series 2021** | — | — | — | — | | |
| Revenue Bond Series 2021 | $0 | $27,246,823 | $1,393,349 | $1,506,836 | 8.1% | $113,487 |
| **Total Revenue Bond Series 2021:** | **$0** | **$27,246,823** | **$1,393,349** | **$1,506,836** | **8.1%** | **$113,487** |

Future debt service requirements on the bones payable of the blended component units are as follows:

**City of Duluth**
**URA - Revenue Bonds (All Series)**

| Fiscal Year | Interest | Principal | Balance | Combined Debt Service Requirements |
|---|---|---|---|---|
| 2024 | 570,128 | 1,961,000 | 24,908,000 | 2,531,128 |
| 2025 | 525,559 | 1,005,000 | 23,903,000 | 1,530,559 |
| 2026 | 504,353 | 1,050,000 | 22,853,000 | 1,554,353 |
| 2027 | 482,198 | 1,176,000 | 21,677,000 | 1,658,198 |
| 2028 | 457,385 | 1,226,000 | 20,451,000 | 1,683,385 |
| 2029 | 431,516 | 1,277,000 | 19,174,000 | 1,708,516 |
| 2030 | 404,571 | 1,329,000 | 17,845,000 | 1,733,571 |
| 2031 | 376,530 | 1,382,000 | 16,463,000 | 1,758,530 |
| 2032 | 347,369 | 1,437,000 | 15,026,000 | 1,784,369 |
| 2033 | 317,049 | 1,493,000 | 13,533,000 | 1,810,049 |
| 2034 | 285,546 | 1,549,000 | 11,984,000 | 1,834,546 |
| 2035 | 252,862 | 1,607,000 | 10,377,000 | 1,859,862 |
| 2036 | 218,955 | 1,583,000 | 8,794,000 | 1,801,955 |
| 2037 | 351,760 | 1,572,000 | 7,222,000 | 1,923,760 |
| 2038 | 288,880 | 1,662,000 | 5,560,000 | 1,950,880 |
| 2039 | 222,400 | 1,755,000 | 3,805,000 | 1,977,400 |
| 2040 | 152,200 | 1,852,000 | 1,953,000 | 2,004,200 |
| 2041 | 78,120 | 1,953,000 | - | 2,031,120 |
| 24-41 | 6,267,381 | 26,869,000 | | 33,136,381 |


City of Duluth Debt Service Requirements
2041
2040
2039
2038
2037
2036
2035
2034
2033
2032
2031
2030
2029
2028
2027
2026
2025
2024
$2.03M
$2.00M
$1.98M
$1.95M
$1.92M
$1.80M
$1.86M
$1.83M
$1.81M
$1.78M
$1.76M
$1.73M
$1.71M
$1.68M
$1.66M
$1.55M
$1.53M
$2.53M
0
$0.5M
$1.0M
$1.5M
$2.0M
$2.5M
$3.0M

# APPENDIX

# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year’s apportionment along with one year’s committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government’s account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate 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 governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.