

BUDGET 2019

City of Dunwoody, Georgia Annual Operating and Capital Budget 2019



City of
Dunwoody
Georgia

CITY OF DUNWOODY AT A GLANCE

Date of Incorporation December 1, 2008
Area 13.2 square miles
Form of Government Municipality
Total Adopted Fiscal Year 2019 Budget: \$37.1 million

EXISTING LAND USAGE

Commercial	9.0%
Mixed Use	1.0%
Institutional	5.2%
Parks	3.3%
Residential	62.8%
Vacant/Undeveloped	0.5%
Transportation/Communications/Utilities (TCU)	3.2%
TCU-Roadway	15.0%

CITY DEMOGRAPHICS

Population*	49,609
Median Age*	36.5
Median Household Income*	\$83,538
Average Household Size*	2.42
Percentage of Single Households*	34.5%
Percentage of Married Households*	49.4%
Percentage of Families with Children*	29.9%

*US Census Bureau

MAJOR EMPLOYERS EMPLOYEES

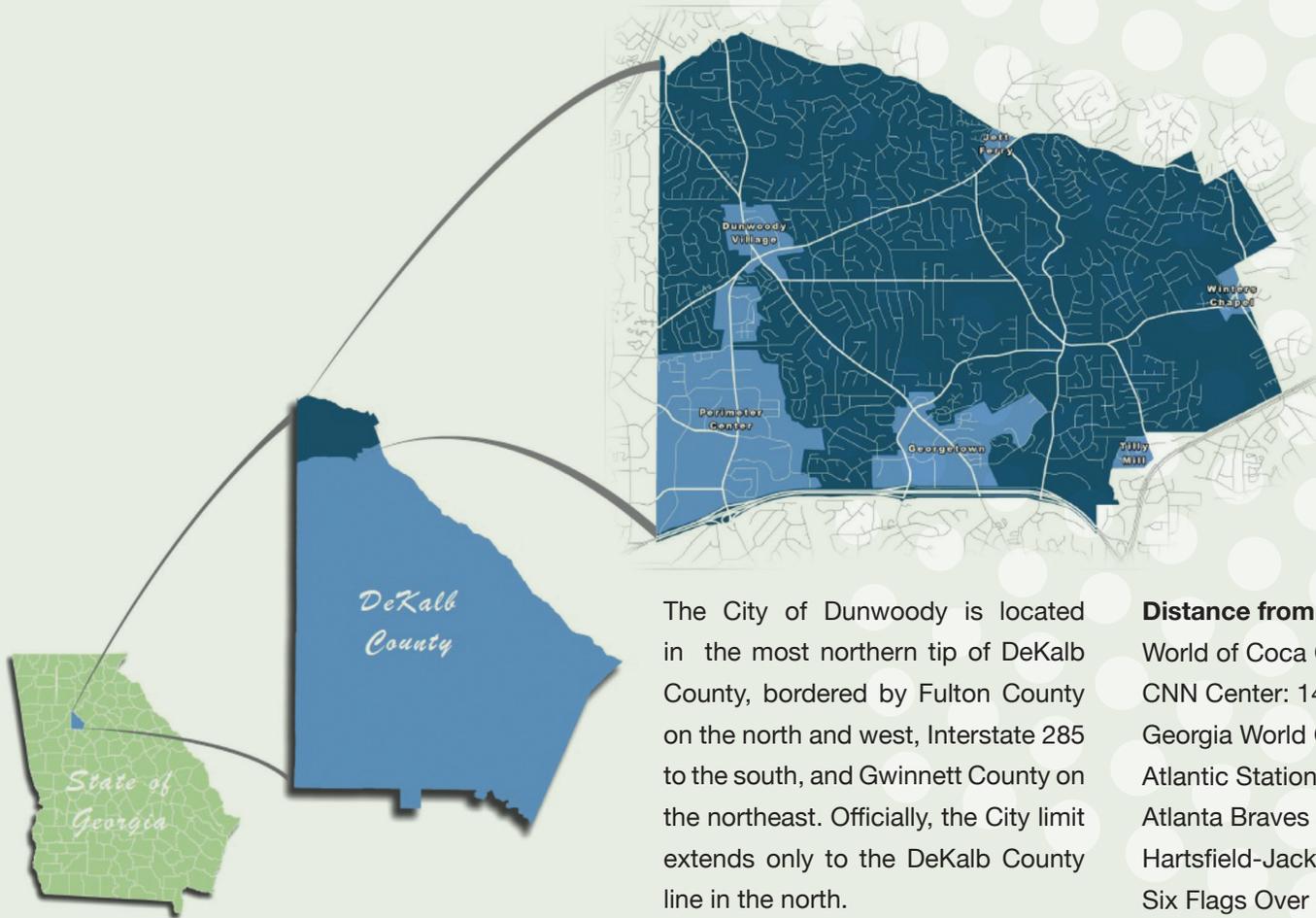
Six Continents Hotels	1748
DeKalb County School District	1435
Convergent Outsourcing	471
T Mobile	454
Access Holdco Management	447
UHS Of Peachford	415
Cotiviti Domestic Holding	361
Maggiano's	354
Nordstrom	344
Southeastern Data	338

POLICE DEPARTMENT

Stations	1
Patrol Units	51
Patrol Zones	3
Sworn Officers	62
Civilians	14



CITY LOCATION



The City of Dunwoody is located in the most northern tip of DeKalb County, bordered by Fulton County on the north and west, Interstate 285 to the south, and Gwinnett County on the northeast. Officially, the City limit extends only to the DeKalb County line in the north.

Distance from Major Locations:

- World of Coca Cola and/or Georgia Aquarium: 14 miles
- CNN Center: 14 miles
- Georgia World Congress Center: 14 miles
- Atlantic Station: 12 miles
- Atlanta Braves and Turner Field: 16 miles
- Hartsfield-Jackson Atlanta International Airport: 25 miles
- Six Flags Over Georgia: 22 miles
- Phipps Plaza: 7 miles
- Stone Mountain Park: 20 miles
- Dahlonega Wineries: 53 miles

City Hall: 4800 Ashford Dunwoody Road, Dunwoody, Georgia 30338: 678-382-6700

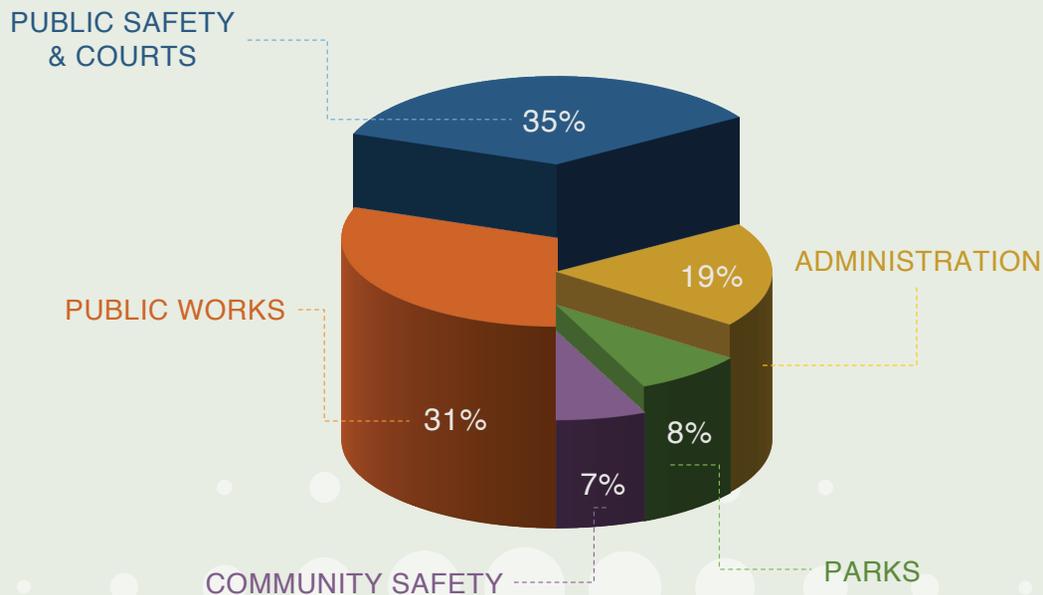
City Hall Hours of Operation:

Monday through Friday – 8:00 a.m. to 5:00 p.m.



THE VALUE OF CITY SERVICES

A typical Dunwoody homeowner with a \$350,000 home pays **\$18 per month** for property taxes.



- One Braves Ticket (Economy Section)
- Two drinks and [perhaps] an appetizer
- Movie matinée for two
- The latest movie DVD release
- Home alarm monitoring
- Half a tank of gas ... in a Toyota Prius
- Twice a week trip to Starbucks

- 24-hour police protection
- City parks, bike lanes and walking trails
- Safety lighting for commercial areas
- Progressive street maintenance and paving
- Community events and alerts
- Progressive Safety Code Enforcement
- A Well Planned, Zoned Community
- Professional Management of Tax Investments



City of Dunwoody, Georgia

**Annual Operating &
Capital Budget
2019**

**Prepared by:
Finance & Administration Department**

**Submitted by:
Eric Linton, City Manager**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Dunwoody
Georgia

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Dunwoody, Georgia for its annual budget for the fiscal year beginning January 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

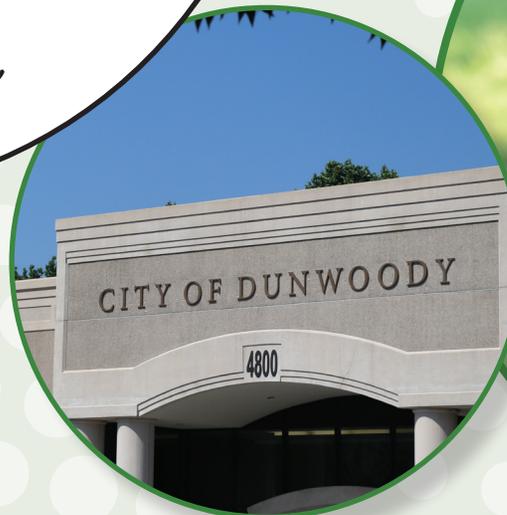


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CITY COUNCIL 2018



TOM LAMBERT
City Council Post 3

PAM TALLMADGE
City Council Post 1

LYNN DEUTSCH
City Council Post 5

JIM RITICHER
City Council Post 2

JOHN HENEGHAN
City Council Post 6

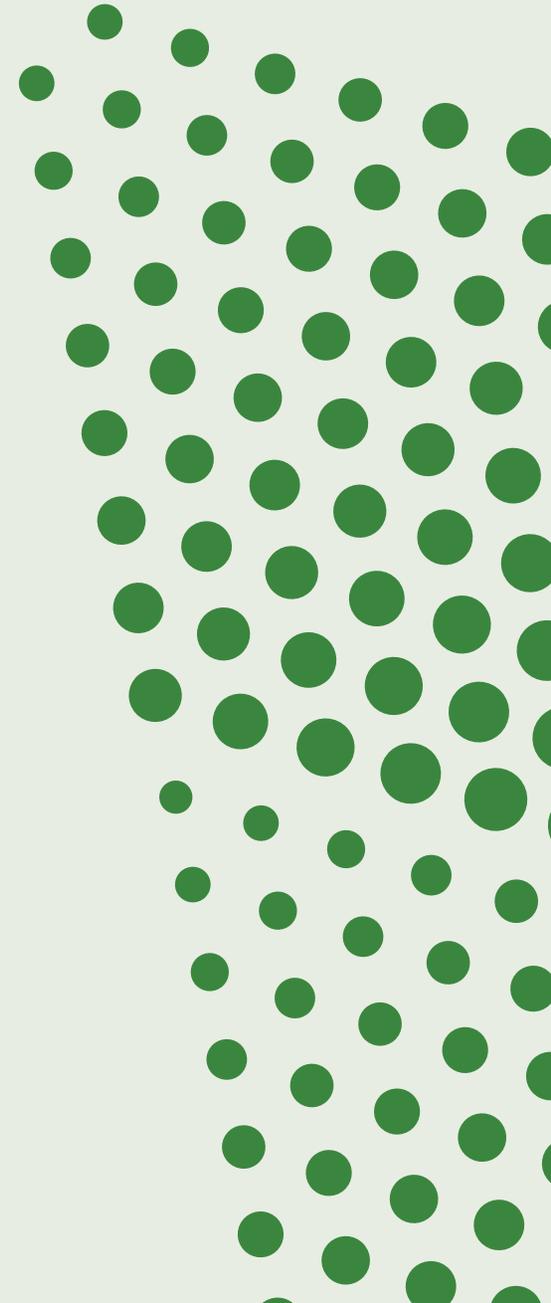
DENIS SHORTAL
Mayor

TERRY NALL
City Council Post 4



SECTION 1

**INTRODUCTION
AND
OVERVIEW**



BUDGET MESSAGE

We respectfully submit the following Fiscal Year (FY) 2019 Budget and Budget Message, constructed in accordance with Section 5.03(a) of the City of Dunwoody City Charter, and presented for review, examination and consideration by all residents and members of City Council. The adoption of an annual budget is one of the most important actions taken by the City Council each year. Through strategic and careful funding allocation of resources, the FY 2019 Budget is a balanced financial plan which equalizes anticipated revenues with expenditures. Based on principles of cautious and fiscally pragmatic planning, the City proposes an unchanged millage rate of 2.74 to uphold and improve safety, infrastructure and quality of life for all citizens.

The FY 2019 Budget couples prioritized infrastructure investments with achievable growth initiatives and strategic service delivery. The City anticipates continued successful administration of finances to accurately balance requests along with requirements and promote the community-driven aspirations of responsible, dynamic, and achievable progress. This fiscally conservative approach to annual budgeting positions Dunwoody to optimally manage revenue growth, while leveraging assets and opportunities to best serve the interests of our citizens.

The City of Dunwoody is a community made up of numerous faiths, places of worship, nationalities, and races. With an appreciation for the city's varied and distinct community composition, the FY 2019 Budget was developed to help address and improve the quality of life for the entire Dunwoody community. As a community comprised of diverse individuals, families, and businesses, we encourage feedback and involvement from all throughout the budget development process to align our City's fiscal needs with prudent management and oversight and establish a collective vision for the future of the City of Dunwoody.

OVERVIEW OF FY 2018 ACCOMPLISHMENTS

Dunwoody remains one of the premier locations in all of metro Atlanta and is a top choice for residential quality of life and business success. During 2018,

Dunwoody retained its regional distinction as a flourishing location for business development, hospitality expansion and quality of life amenities. Now in its ninth consecutive year where the City anticipates a surplus of revenue over expenditures and the further accumulation of operating and long-term reserves, Dunwoody has benefitted from moderate, evenhanded economic growth supported through steady financial and operational achievements.

When evaluated by measured returns per-capita, Dunwoody consistently equaled and sometimes outperformed adjacent, similar metro-Atlanta municipalities. The city's diverse revenue streams, excise taxes, business and occupation tax, and building permit revenues are at the core of its year-over-year proficiency. Dunwoody is a community-centric jurisdiction and through active engagement and outreach the city has responded to resident needs and desires for infrastructure improvements, safety, and programming through advantageous policy decisions of Mayor and City Council.

The physical move of assets, records, and personnel into a new City Hall building provided the city with the opportunity to improve and modernize a number of the processes and tools used to regularly interact and conduct business with the public. In addition to a more centralized location with easier access, the city also enacted convenient online payments and streamlined procedures for select city departments.

Improvements included important design updates to park amenities and facilities at Brook Run Park, the addition of the installation of sidewalk and pedestrian improvements, along with pavement of major corridors and neighborhood streets. In addition, the City initiated significant updates to building and design guidelines, and ordinances and geographic district guidelines to generate new investment and enrich the quality of retail and hospitality offerings within the community. The following list of select accomplishments underscores the City's commitment to upholding quality growth standards and improved assets:

BUDGET MESSAGE

Community Planning Efforts

- Managed review process and coordination with City Council on several key projects including a Special Land Use Permit (SLUP) for construction of a 16 story office tower and 10-story hotel, rezoning process of 19-acre site for a large mixed-use project, review and approval of a minor amendment to the High Street mixed-use development and approval for a new restaurant/hotel/parking deck located 121 Perimeter Center West
- Presented draft amendments to Planning Commission to revise the Dunwoody Village Overlay and held Village Overlay public meetings with stakeholders, conducted a public survey and a public meeting
- Managed the Peachtree Industrial Boulevard Small Area Study and coordinated market study process
- Updated Standard Informational Sign regulations and fence/wall code
- Hosted and staffed Sustainability events including paint recycling event (collected 3798.25 gallons of paint), electronic waste events (collected more than 59,000 gross pounds of e-waste) and a hazard household waste event (collected more than 4,800 pounds)
- Implemented an on-line automated inspection request system and scanned over 13,000 community development files in supporting the city's record retention / paperless program efforts.
- Designed and implemented a proprietary permit technician flowchart program to increase competency / accuracy / and efficiency while processing the building / site certification process.

Public Works

- Completed 16 lane miles of paving resulting in more than 50 percent of the city's roads being paved since incorporation
- Constructed sidewalks on Womack Road, Dunwoody Club Drive, Central Parkway and Ashford Gables Drive
- Completed construction plans for Roberts Drive improvements at the new Austin Elementary School

Parks and Recreation

- Constructed a restroom facility at Windwood Hollow Park
- Began design of the Brook Run Park Master Plan Phase I
- Launched new community events and programs such as Groovin' on the Green and Kids to Parks Day
- Completed the new baseball facility at Brook Run Park
- Completed the site improvements and opened the Donaldson Bannister Farmhouse and grounds to the public
- Constructed and opened the North Woods Pavilion at the Dunwoody Nature Center

Public Safety/Police Department

- Implemented a new in-car camera system for patrol staff which allows for a more cost-effective and efficient method of documenting officer's action in the field (same platform as body camera system)
- Tested radio infrastructure to help identify cost-effective methods of improving radio coverage within the City, increasing officer efficiency, officer safety, and public service
- Attained State re-certification via the Georgia Association of Chiefs of Police
- Participated in multi-jurisdictional operations targeting the sexual exploitation of females; juvenile and adult females were rescued from sexual servitude during these operations
- Hosted first two AED/CPR Certification classes for our community
- Conducted several Active Shooter training classes for the community

BUDGET MESSAGE

Economic Development

- Held over 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with business community and engage with community partners
- Held Retreats with the Development Authority and City Council to refocus the Redevelopment Strategies on our Commercial Character areas
- Marketing Partnerships
 - Coordinated the partnership between the City, Chamber and CVB to publish the Atlanta Business Chronicle's Dunwoody Market Report that included 12 articles focused on Dunwoody's economy, housing and lifestyle
 - Worked with the Dunwoody and Sandy Springs Convention and Visitors Bureau to publish the "Central Perimeter Guide" highlighting the live, work, play assets of Dunwoody, Sandy Springs, and Brookhaven
 - Coordinated a new social media campaign focused on the Dunwoody Restaurant industry

City Clerk

- Conducted open records training for all City staff and worked with City Attorneys to coordinate training for all City board members
- Worked directly with the Deputy Director of State Archives to propose revisions to the Georgia Local Government Retention Schedule and solicited input from staff department directors and quarterly round-table meetings with other municipalities.
- Implemented custom fields in GovQA Open Records software to assist customers in identifying requested police records and provide a Spanish translated Open Records Request form at the Receptionist's desk.

Finance and Administration

- Launched new transparency website enabling citizens to search and view details transaction history and financial reports
- Completed 2017 audit process with zero findings
- Established process to coordinate Dunwoody Community Development and DeKalb Tax Commissioner to ensure real estate improvements permitted through the city are communicated to county for tax assessment modifications
- Coordinated and distributed informative "How to" video to help potential business owners obtain an occupational tax certificate

Human Resources

- Continued to chair and manage the City's Wellness Committee and promote the Wellness Program with a focus on financial wellness through a partnership with the City's retirement company.
- Scheduled and coordinated a series of financial presentations and individual meetings with the City's retirement broker and provide employees with access to a financial concierge service
- Managed a conversion to a new Human Resources Information Systems (HRIS) vendor for a more comprehensive and more efficient for employees
- Coordinating training for all employees the City's harassment, discrimination and retaliation policies

Information Technology

- Improved data center operations and implemented new technologies to ensure buildout for the new Dunwoody City Hall
- Maintained an SLA response rate of over 90 percent and an incident resolution rate of 100 percent
- Configured Cityworks software via Geographic Information System (GIS) to allow Public Works staff to edit GIS data (roadway assets) and expanded into stormwater.

BUDGET MESSAGE

- Joined the Waze Connected Citizens Program and exploring integration with a Waze Dashboard
- Participated in the Local Update of Census Addresses (LUCA) program, leveraging the department's commitment to thorough address mapping to aid in accurate population counts within the City for the 2020 Census

Municipal Court

- Processed more than 5,000 citations thus far in 2018. If the court continues this trend we will for the second year in a row process more than 10,000 citations this year
- Completed its sixth year of Amnesty focused on past due traffic citations and or active bench warrants for failing to appear in court and incentive to promote lawful driving privileges, settle outstanding violations with the court, and reduce arrests
- Completed audit of bench and probation warrants

Marketing & Public Relations

- Coordinated launch, rollout, and implementation of new city logo and brand with new business cards, stationary, signs, website updates, and marketing materials branding
- Assisted Public Works department with promoting the 2018 paving program, launched videos and marketing materials for the Mt. Vernon Rd. Vermack Intersection Improvement project as well as various sidewalk, bike lane and multi-use trail projects
- Worked with Parks & Recreation department on outreach, advertising and communications for Run Parks Master Plan Updates and coordinated public input surveys and meetings, and the recreation/event guidebook development, logistics, advertising and outreach
- Worked with Community Development on the Dunwoody Village Overlay Update and Peachtree Industrial Boulevard Market Study projects, and coordinated public input surveys and meetings

- Assisted with logistics, presentations and planning for City Hall Tour & Open House, State of the City, Student City Council Shadow day, Kingsley 5th grade class tour of City Hall, EMS Regional Council meeting, Karen Handel Opioid Summit, Dunwoody Holiday Lunch event, Council for Quality Growth DeKalb Advisory meeting, etc.
- Coordinated logistics, advertising and outreach, prepared materials, set up city tent/table and staffed city events to promote civic engagement and project/program information sharing opportunities (Lemonade Days, Art Festival, Stream Clean-Up, Pic in the Park, Food Truck Concerts (3), Family Fitness Day, Memorial Day, July Fourth Parade, Pic in the park, Truck or Treat, Wine Stroll, Veterans Day, and other events)
- Working with Finance Department on development of interactive portal for 2017 CAFR
- Successfully promoted, managed and communicated the 2018 Citizen satisfaction survey



BUDGET MESSAGE

OVERALL ECONOMIC CONDITION OF THE CITY

With a long-term goal of achieving financial sustainability, the City benefitted in 2018 from its revenue stream diversity and a continued strength in business relocations and expansions. Overall, business licenses remained on par with 2017 figures and building permits experienced an increase in 2018 while the City's tax digest rose just slightly above levels from last year. The City anticipates a continued plateau for economic growth as costs for materials and labor related to area construction projects are trending to exceed inflation levels.

The City's overall revenues are anticipated to exceed \$37 million in 2018 and due to the rising tax digest and revenue stream diversity Dunwoody is better prepared to handle a descendant shift in the economy and ensure ongoing financial stability to provide for the health, safety and welfare of residents. Dunwoody currently maintains high levels of service while holding expenditures at or near the level established when the City was incorporated ten years ago. The City outsources the majority of government service functions to help operate a lean and efficient model of governing while also investing in the important staff training and professional development for talent retention.

BUDGET BRIEF

The primary consistencies within each budget the city has proposed since incorporation include an emphasis to promote and sustain public safety and administer vital infrastructure needs and requirements. The FY 2019 Budget includes similarly sustained investments in improvements to city roads, safety, facilities and infrastructure to provide a sustained course of financial strength and consistence for the next five to ten years.

The FY 2019 Budget maintains the City's original 2.74 millage rate and does not anticipate an increase in that rate. Dunwoody has the lowest overall tax rate of DeKalb County cities and is lower than unincorporated DeKalb. The City intends to monitor the tax rate in future years to hold position as the best

value in DeKalb County while ensuring the City has adequate reserves and the ability to invest in infrastructure needs.

Based on policy set forth by City Council, the city maintains a fund balance projected to be at a level sufficient to provide a baseline four (4) month reserve balance and up to a stipulated maximum of an eight month reserve. Council will be presented a budget amendment in October 2018 for FY 2018 in conjunction with the FY 2019 budget approval and current suggestions allocate select budget surplus funds towards capital improvements for multi-use trails, sports facilities and structures at Brook Run Park as well as infrastructure and gateway improvements in the Georgetown area.

The FY 2019 Budget totals approximately \$37.1 million in revenues for all appropriated funds which excludes approximately \$6.53 million in anticipated SPLOST revenues. Strategic components of the FY 2019 Budget include an allocation of more than \$3 million for paving, intersection and sidewalk improvements and specific allocations for long-term enhancements such as the Chamblee Dunwoody Road at Spalding Drive intersection improvement project, and the Tilly Mill Road sidewalk project.

Tax digest will slightly increase from FY 2018 levels; likely offset by increases in operational costs due to inflation. The current proposal does not include any projected revenues for new hotels beyond those that we currently have operating as of August 29, 2018, but the city is aware of a few plans for hotels to be upgraded and constructed within the next several years.

BUDGET MESSAGE

2019 GENERAL FUND BUDGET SUMMARY

Revenues	2017 Actual	2018 As Amended	2019 Approved	Change
Taxes	\$20,455,022	\$19,799,000	\$21,246,750	7.31%
Licenses & Permits	5,237,508	1,597,500	1,631,000	2.10%
Charges for Services	536,361	517,300	546,250	5.60%
Fines & Forfeitures	1,337,590	1,000,000	1,200,000	20.00%
Investment Income	43,321	20,000	50,000	150.00%
Contributions & Donations	24,591	5,000	12,000	140.00%
Miscellaneous Revenue	684,897	242,000	305,606	26.28%
Other Financing Sources	427,854	1,981,527	-	-100.00%
Total Department Revenues	\$28,747,143	\$25,162,327	\$24,991,606	-0.68%
City Council	229,660	279,579	275,454	-1.48%
City Manager	429,534	467,116	512,804	9.78%
City Clerk	217,227	217,876	269,652	23.76%
Finance & Administration	3,370,653	3,371,352	3,055,368	-9.37%
Information Technology	1,091,955	377,966	1,462,502	286.94%
Human Resources	236,396	1,263,015	409,133	-67.61%
Marketing	538,357	579,546	608,032	4.92%
City Attorney	252,830	300,000	410,000	36.67%
Municipal Court	466,242	609,312	678,891	11.42%
Police	7,504,398	9,797,716	9,417,856	-3.88%
E-911	12,254	175,000	125,000	-28.57%
Public Works	7,056,924	2,808,756	2,627,515	-6.45%
Parks	3,791,384	2,306,076	2,790,314	21.00%
Community Development	3,573,887	2,024,514	1,949,073	-3.73%
Economic Development	288,893	288,064	300,012	4.15%
Contingency	-	250,000	100,000	-60.00%
Total Department Expenditures	\$29,060,596	\$25,115,888	\$24,991,606	-0.49%

BUDGET MESSAGE

STRATEGIC GOALS: FOSTERING STANDARDS OF EXCELLENCE & ACHIEVEMENT

Having moved into a newly refurbished office building in January of 2018, the City not only established a new home for City Hall but also its first wholly-owned city hall complex situated directly between the residential neighborhoods which make Dunwoody unique and the bustling business district of the Perimeter area.

This milestone achievement, along with a celebration of a decade of cityhood since its incorporation, marks a coming of age for Dunwoody. The city has effectively moved past its growing pains and operational start-up and is now positioned as a destination for visitors, businesses, and a thriving residential community. With the added space and functionality, the city can now better facilitate public meetings and citizen engagement opportunities such as town halls, project presentations, and public open house meetings.

The city instituted public safety advancement opportunities through staff training initiatives and community member engagement made possible via classes, and volunteer and support initiatives. The city began its second large-scale intersection improvement project and completed and connected sidewalks and multi-use trails to further the foundation of a connected and accessible city. A doubling of the amount of city-led park events and programming once again catapulted new offerings and celebrations to the forefront, inviting residents and community members to get active and engaged. Other key accomplishments in 2018 include serving up strategic updates to a number of ordinances, codes and overlay district guidelines; particularly those over the Dunwoody Village, which received significant feedback and input from residents and community members.

The strategic planning and hard work behind all of the 2018 accomplishments helped to build an established set of service standards which the city intends to preserve and uphold in the coming years. The FY 2019 Budget provides the City with the opportunity to sustain support for a beneficial quality of life for

residents and retain Dunwoody's reputation for safety, health and well-being, and success.

The city has established itself over a decade as a vibrant, secure and prosperous community. Over the coming year, it will be important for Dunwoody to practice sustainable financial management to achieve continued advancement and uphold standards of excellence which will be an integral part of future success. Dunwoody can promote strategic improvements while also nurturing long-term financial health through the implementation of the FY 2019 Budget which establishes resourceful investment in the community along with long-lasting park amenities, core infrastructure maintenance and public safety augmentation. The requests and department-specific proposals contained in the FY2019 Budget reflect community-sourced desires, plans, and capital enhancements characteristic of fostering standards of excellence and achievement for a successful city.

• **Maintain High Standards of Safety, Service and Protection** The Dunwoody Police Department has remained one of the most highly respected and valued (as detailed in the 2018 resident satisfaction survey) departments in the city. The department's continued community relationships, lasting admiration and success depend on keeping a professionally trained and supported staff. Nationwide, public awareness and scrutiny of law enforcement and security operations have made headlines and social media feeds yet the city's police officers continue to garner the respect and admiration of the community. Part of the new Special Purpose Local Options Sales Tax (SPLOST), which DeKalb County voters approved in 2017, includes funds for select communications network improvements related to police services as well as funds for police vehicle replacements. As part of advancing the high standards set in past years, the Police Department remains committed to recruitment and hiring to ensure personnel is in place when absences and vacancies exist and continued support for important community programs including CPR Classes, Civilian Response to Active Shooter Events (CRASE), Citizen's Police Academy and Citizen's Patrol, and reaching out to Dunwoody schools and organizations.

BUDGET MESSAGE

• **Advance Infrastructure Enhancements, Address Mobility and Access** With the completion of recent improvement projects such as the North Peachtree/Tilly Mill/Peeler Road intersection and the current intersection project at Mount Vernon Road and Vermack Road/Manhasset Drive, the city is tackling problem choke points on major roadways to ease congestion and help mitigate traffic backups. This approach is echoed in the FY 2019 Budget which contains a dedicated \$3.85 million to address paving and resurfacing of city streets and complete more than 20 lane miles of pavement resurfacing to reach the high water mark of paving more than 50 percent of the roads in the city limits since the city's incorporation. With a goal of maintaining the work output and accomplishments of the first decade of cityhood, the FY2019 Budget also includes funding for several future accessibility improvements such as the planned improvements for Mount Vernon Road at Tilly Mill Road and the overhaul of an important entry point corridor to the city, the Georgetown Gateway (Chamblee Dunwoody Road and I-285 up to Shallowford Road intersection). The city is also leveraging federal grant funds and funding from the Perimeter Center Improvement Districts (PCIDs) to assist in the construction of the Ashford Dunwoody commuter trail which will eventually connect to the Dunwoody Trail Network accessing the city's primary parks and multi-use trails. Furthering accessibility and pedestrian safety throughout the city, the city plans to begin construction on the Peachtree Industrial Boulevard access road sidewalk (along with a grant match) to improve an area growing in pedestrian needs and use. To address problem traffic congestion areas the city will complete the signal communications network (Intelligent Transportation System) identified in the city's transportation plan, tie in cameras added to many intersections and make the final connections to the city's traffic management center at City Hall.

• **Continue Park Enhancements and Programming Expansions** Over the past several years and budget cycles, the city has concentrated large investments and operations maintenance efforts to support new parks, amenities and programming of the parks and recreation offerings for the community. The FY 2019 Budget concentrates resources on maintaining and supporting existing park facilities and programs after extended development of highly utilized new park

spaces (Pernoshal Park, Dunwoody Trail Network expansions, improvements at the Dunwoody Nature Center, and the new Ball Fields at Brook Run Park). The maintenance and operations of these facilities, coupled with the management of the increased events and programming underway at the spaces, requires continued allocations in order to uphold the levels of services and activities which the community has come to expect of the city parks department. The FY 2019 Budget includes several key capital projects to help put finishing touches on the newly acquired park land adjacent to Brook Run Park and funds are allocated towards construction of the playgrounds at Ball Fields at Brook Run Park and the construction of the fieldhouse at the football fields next to Peachtree Charter Middle School. Construction activities are also set to begin on the Brook Run Park Phase I improvements which have been funded through 2018 budget allocations. The city continues efforts to maintain quality programming at all facilities and support cooperative endeavors with core groups and nonprofit organizations, including but not limited to the Dunwoody Preservation Trust, Dunwoody Nature Center, Spruill Center for the Arts, and Stage Door Players.



BUDGET MESSAGE

CHALLENGES

With a track record of recognizing opportunities for sound investment and fiscal responsibility, Dunwoody has annually coordinated and negotiated purchases, acquisitions, property exchanges and agreements with a strategic emphasis on the bottom line. The City has acquired 182 acres of land for parks, City Hall offices and administrative uses all within the first ten years of incorporation.

Facing the prospects of another economic downturn, one that could be debilitating to the City services upon which the community depends, the City would benefit from analyzation and exploration of potential scenarios and plans to help ensure financial health and provide for the health, safety, and welfare of its residents.

It is important to adequately stay in line with the community's needs and desires while at the same time accurately project for the funding and resources necessary to translate that vision into successful reality. Strategically, the city assembles and initiates various upgrades and improvements over the short-term while keeping in mind the long-term goals of the future. Each year presents fundamental challenges which need to be answered through appropriate preparation, planning, public involvement, and analysis. The encounters and challenges which 2019 will bring are likely to be similar to years past but may also require new and unique approaches:

- **Stabilize and Prioritize Service Levels To Be in Line with Financial Capabilities** Over the past few years, the City has witnessed an accelerated increase in duties carried out as well as a marked escalation of the overall scope of responsibilities. The daily strain it is putting on both financial and human resources is evident in just about every department. Existing capital investments have reached a point where the maintenance of which consumes virtually all of our budgeted resources and it has become challenging to expeditiously address the added needs and service-level requirements of the present and the future. The result of this increase in scope and discussions of more increases places the City at a crossroad. It will be critical for strategic analysis and policy decisions to come together and help create a plan of action to address the balance and assist staff with what scope and which priorities the City is to assume.
- **Determine Future Operating Revenue Sources** Staffing and service levels will need to be weighed out against new resources, new programming, and added financial obligations to appropriately deliver against public demands and growth. Additionally, and just as important, what operating revenues (i.e. increases in operating revenues) are at hand to maintain these increases in capital and operating requirements? It would be unwise and impractical to continue on pace with capital projects without knowing how the City will maintain them in the years to come. It is incumbent upon the City and its leaders to collectively take the necessary steps taken to determine what capital and services the City wishes to continue and/or start providing in the future, and also determine the financial obligations to meet those needs (including maintenance), and start the process to meet these obligations.
- **Guide the Development of a Strong Business Community and a Strong Sense of Place** For most of its ten year municipal history, Dunwoody has been a city which boasts a dynamic business district in the Perimeter Center and a strong collection of neighborhoods and subdivisions. As infrastructure improvements take place on I-285 and I-400 and access expansions happen along MARTA, and the office, hospitality, and retail markets grow the City will need to take a closer look

BUDGET MESSAGE

at building character and specialty areas which bridge and connect these assets back to the neighborhoods and subdivisions. Without creating these connections, the City risks disenfranchisement and conflicts (both physically and societally) between these two segments. The current efforts to update and establish new and improved guidelines for developers as the city plans for future growth it will be important to weigh the needs of the residents and community along with the fiscal and infrastructure demands of the business sector. Essential to this plan is the productive management of appropriate levels of growth, in line with updated overlay districts, master plans and geographic zoning restrictions, and the adhering to the desires of the community to orchestrate success in blending of the two halves of the City.

FY 2019 EXPENDITURE HIGHLIGHTS

The primary emphasis of the FY 2019 Budget remains consistent with past strategy, concentrating on fundamental infrastructure improvements, paving and parks and is a direct response to community-identified needs and requests. The City has created a FY 2019 Budget list of key expenditures and improvements which focus on taking care of critical community assets and safety essentials as a means of delivering for the future. This commitment can be found within the following overview of project and initiative disbursements:

This list of key expenditures for 2019, while not a comprehensive catalogue of all enhancement requests, highlights a fiscally conservative approach to funding allocation. The city remains focused on sustaining public safety levels, improving infrastructure, and promoting smart community development to improve the quality of life for all of Dunwoody's residents, businesses, and visitors.

City Clerk:

- Increase in professional services due to 2019 election.

Finance & Admin (Finance, Accounting, Revenue, Purchasing, HR, Marketing, Information Technology):

- Debt service for new City Hall including sinking reserve for balloon payment (\$52,223)
- Mailing/printing costs for city newsletter (\$64,000 – Quarterly Newsletters)
- Replacements for our Virtual Host and Storage Area Network in IT. (\$113,000)

Police:

- GrayKey forensic device enhancement (\$15,000)
- Prefunding for communication improvements (radio system) and vehicle replacements (\$643,905)
- Other capital small equipment (\$44,095)

Public Works:

- 2019 Resurfacing (\$3.8 million)
- Peachtree Industrial Blvd Access Road Sidewalk (Grant Match) (\$50,000)
- Mt. Vernon Road at Tilly Mill Road Intersection Improvements (\$300,000)
- Roberts Drive Improvements for New Austin Elementary (\$1.85 million)
- New Municipal Separate Stormwater Sewer System Permit Coordinator position

Parks and Recreation:

- DPCMS Football Field House (\$150,000)
- Playground at Brook Run Park Baseball Fields (\$50,000)
- Increase in operational costs for new park enhancements and facilities (ball fields, restrooms, etc)
- New 1½% Hotel Tax Dollars NOT appropriated

Community Development:

- Consultant for Dunwoody Village Overlay update and zoning rewrite (\$100,000)

BUDGET MESSAGE

ISSUES ON THE HORIZON

A number of economic forecasts portend challenging financial markets ahead coupled with rising prices on materials and labor. On a local level, it may take several years for a downward turning economy to take root but past experiences of an economic downturn on a local municipality have laid out potential long-term damages and difficult recovery. As the city progresses on through its next decade, staff and elected leaders must observe and prepare for economic adjustments.

These potentially turbulent factors could affect the entire region, driving up costs for various services and materials while at the same time placing potential project delays, budget adjustments, and contractor availability on an accelerated path. Still within the realm of possibility are potential rising interest rates and increased construction costs which always have an adverse effect on borrowing, construction, and development initiatives within the city and the region.

Properly balancing community needs with services and financial capabilities will become tantamount over 2019 and beyond. Alternative revenue sources may become critically important for Dunwoody to sustainably address the growing priorities and service levels which advance annually. The City will need to carefully plan and adapt its approach to funding personnel, operations and capital projects in order to address impending issues and challenges.



BUDGET MESSAGE

SUMMARY

By addressing the need for a sustained approach to economic investment and planning and closely matching service levels with community expectations, the City developed the proposed FY 2019 Budget in a manner consistent with previous years of successful stability. The city accounted for important public safety, infrastructure and quality of life initiatives to create a healthy and prolonged strategy for financial and operational prioritization. Dunwoody has an established history of sound management practices and the FY 2019 Budget continues to serve in that manner. The FY 2019 Budget seeks to establish a balance between quality services and financial reliability.

A continued approach of fiscally conservative policy and spending creates a stronger city, equipped to handle future uncertainties. Coupled with organized planning and the ability to leverage specialized funding sources the City can effectively bring about a better Dunwoody.

Sincerely,



Denis Shortal
Mayor



Eric Linton, ICMA-CM, AICP
City Manager

NON FINANCIAL GOALS

STRATEGIC GOALS

1. Maintain a safe environment for all residents, businesses, and visitors
2. Promote possible and balanced redevelopment
3. Actively pursue comprehensive infrastructure improvements
4. Create an atmosphere in which businesses thrive

STRATEGIC GOAL 1

Maintain a safe environment for all residents, businesses, and visitors

What we have done...

- Implemented the PTO training program for recruit officers, which provides the department with a more effective training program to more effectively meet the contemporary needs of the City
- Implemented a new in-car camera system for patrol staff which allows for a more cost-effective and efficient method of documenting officer's action in the field
- Tested radio infrastructure which will allow the department to identify cost-effective methods of improving radio coverage within the City
- Attained State Re-certification via the Georgia Association of Chiefs of Police
- Participated in multi-jurisdictional operations targeting the sexual exploitation of females; rescuing juvenile and adult females during these operations
- We hosted two AED/CPR Certification classes for our community
- We conducted several Active Shooter training classes for the community
- Coordinated a successful Large Truck & Bus Enforcement Initiative on I-285 with multiple departments
- Constructed sidewalks on Womack Road, Dunwoody Club Drive, Central Parkway and Ashford Gables Drive
- Constructed a water quality basin at the Dunwoody Nature Center

- Coordinated multiple recycling events collecting 3798.25 gallons of paint and 28,743 gross pounds of electronic waste and 17,710 gross pounds of household hazardous waste
- Removed over 1000 illegal signs posted in City rights-of-way
- Processed over 10,000 court citations

What we plan to do...

- Maintain compliance with the certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police
- Participate in security operations for the Super Bowl
- Participate in multi-jurisdictional operations targeting the sexual exploitation of females
- Purchase and implement a firearms simulator in our training program
- Report court records electronically with the Department of Driver Services within 10 days of disposition
- Update Computerized Criminal Histories through state database within 30 days of disposition
- Complete police radio infrastructure testing and implement study recommendations to improve network
- Complete park system video camera system
- Update GIS Secondary Address mapping for commercial and apartments

STRATEGIC GOAL 2

Promote responsible and balanced redevelopment

What we have done...

- Revised tree ordinance to create a tree removal permit process and enforce tree removal within the stream buffer
- Presented draft amendments to Planning Commission to revise the Dunwoody Village Overlay
- Managed the Peachtree Industrial Boulevard Small Area Study
- Updated Standard Informational Sign regulations
- Comprehensive update to fence/wall code to minimize need for variance requests.
- Worked with Wal-Mart to install a cart containment system
- Performed over 4000 Residential and Commercial permit inspections
- Collaborated with Code Enforcement to identify and cite work being performed without proper permitting, especially targeting "flippers"
- Updated building code to remove roof inspection requirement for residential projects.
- Held Retreats with the Development Authority and City Council to refocus the Redevelopment Strategies on our Commercial Character areas

- Completed design of the Brook Run Park Master Plan Phase I
- Participated in the Local Update of Census Addresses (LUCA) program to aid in accurate population counts within the City for the 2020 Census

What we plan to do...

- Work to revise the requirements and procedures of Dunwoody Village Overlay
- Launch IWORQ citizen complaint portal
- Implement electronic plan review system
- Increase redevelopment efforts on the east side of Dunwoody along Winters Chapel Road and Peachtree Industrial Boulevard
- Coordinate and manage opportunities for citizen engagement
- Begin Construction of Brook Run Park Phase I

NON FINANCIAL GOALS

STRATEGIC GOAL 3

Actively pursue comprehensive infrastructure improvements

What we have done...

- Continued implementation of the 5-year capital paving plan completing 16 lane miles of paving resulting in over ½ of the city's roads being paved since incorporation and completing an update citywide pavement condition assessment
- Continued sidewalk improvements guided by the sidewalk improvement policy
- Constructed the Perimeter Connector Bridge of the Dunwoody Trailway
- Completed construction plans for Roberts Drive improvements at the new Austin Elementary School
- Completed the Perimeter Activity Center traffic signal communication project
- Joined the Waze Connected Citizens Program to explore the depth of integration that is possible with the City's GIS starting with a Waze Dashboard slated for launch in 2018

What we plan to do...

- Continue implementing the 5-year capital paving plan
- Continue sidewalk improvements guided by the sidewalk improvement policy
- Complete construction of the Roberts Drive improvements at the new Austin Elementary School
- Complete 16 lane miles of paving
- Construct the northern segment of the Winters Chapel Multi-use Path
- Begin construction of the Georgetown Gateway project
- Complete the Dunwoody Intelligent Transportation System (ITS) signal communication project
- Complete the intersection improvements at Mount Vernon Road and Vermack Road
- Migrate DIRECT Map to Waze develop 2-way data processes for road events (closures, planned construction, etc.)

STRATEGIC GOAL 4

Create an atmosphere in which businesses thrive

What we have done...

- Implemented an on-line automated inspection request system
- Rolled out informative "How to" online video to help potential business owners
- Built an open relationship with Perimeter Mall management staff to help maintain a current listing of businesses in the mall
- Promoted benefits and impacts of Hotel-Motel Tax initiative
- Promoted the Dine-In-Dunwoody program and coordinated a new Social Media campaign focused on the Dunwoody Restaurant industry
- Revamped the online Economic Development toolkit
- Held over 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community and engage them with our community partners
- Coordinated the Development Authority process with commercial developers in Dunwoody.
- Coordinated the partnership between the City, Chamber and CVB to publish the Atlanta Business Chronicle's Dunwoody Market Report that included 12 articles focused on Dunwoody's economy, housing and lifestyle
- Worked with the Dunwoody and Sandy Springs Convention and Visitors Bureau to publish the "Central Perimeter Guide" highlighting the live, work, play assets of Dunwoody, Sandy Springs, and Brookhaven

What we plan to do...

- Continue to work closely with our Convention and Visitors Bureau to market our unique attributes to hospitality developments
- Continue to work cooperatively with property owners, brokers and our community partners to retain and expand existing businesses
- Host 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community
- Extend our partnership with the city of Sandy Springs, Brookhaven and the Perimeter Community Improvement District to support joint marketing efforts for the Perimeter Market
- Expand our recruitment efforts to back fill the office space being vacated by State Farm as they relocate to Park Center

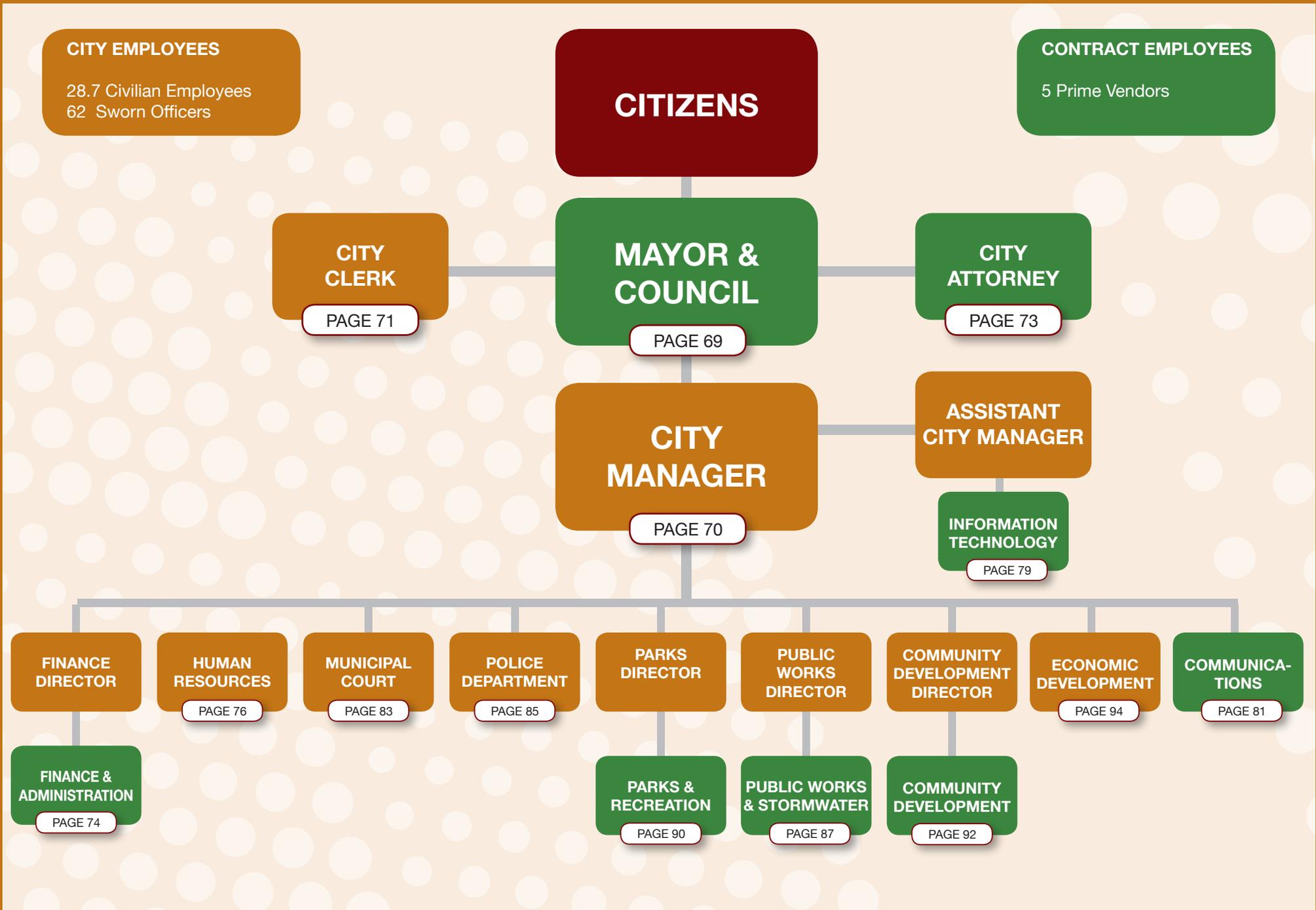


SECTION 2

FINANCIAL STRUCTURE, POLICY, AND PROCESS



ORGANIZATIONAL CHART

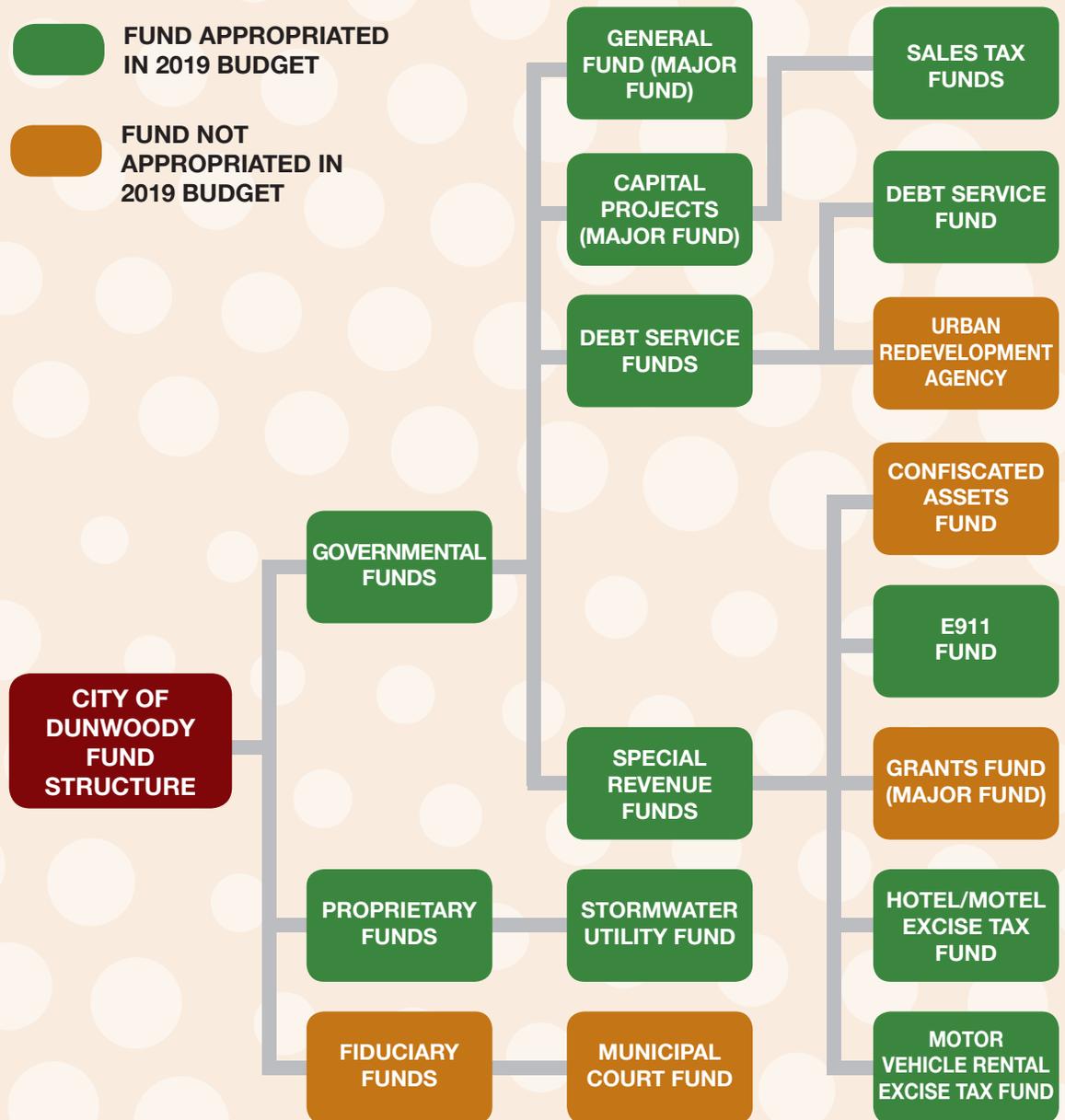


FUND STRUCTURE

Financial reporting treats each government as a collection of separate funds rather than one single entity. For this reason, government budgets are prepared using the fund structure. The Governmental Accounting Standards Board defines a fund as:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial transactions, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

All funds are classified into fund types and the number of funds a government can vary. The City of Dunwoody currently uses seven governmental funds and one proprietary fund to account for the use of financial resources. The City's funds are detailed below by fund type.



FUND MAJOR REVENUE SOURCES AND SERVICES PROVIDED

Fund Title	Major Revenue Sources	Major Services Provided
General	<ul style="list-style-type: none"> • Property taxes and assessments • Business & occupation taxes • Licenses & permits • Charges for services • Fines & forfeitures • Investment income • Donations from private sources 	<ul style="list-style-type: none"> • Public safety • Public works • Parks & recreation • General government • Community development • Economic development
Capital Projects	<ul style="list-style-type: none"> • Transfers from other funds 	<ul style="list-style-type: none"> • Payments for long-lived capital assets, such as buildings, equipment, infrastructure, capital improvements, etc.
Sales Tax Funds	<ul style="list-style-type: none"> • Special Purpose Local Option Sales Tax 	<ul style="list-style-type: none"> • Payments for long-lived capital assets, such as buildings, equipment, infrastructure, capital improvements, etc.
Debt Service	<ul style="list-style-type: none"> • Proceeds from bonds and leases • Transfers from other funds 	<ul style="list-style-type: none"> • Principal and interest payments on long-term debt service obligations
Urban Redevelopment Agency	<ul style="list-style-type: none"> • Proceeds from bonds and leases • Transfers from other funds 	<ul style="list-style-type: none"> • Principal and interest payments on long-term debt service obligations
Confiscated Assets Fund	<ul style="list-style-type: none"> • Forfeitures by criminals that are prosecuted for narcotics or vice activity 	<ul style="list-style-type: none"> • Purchase of public safety equipment
E911	<ul style="list-style-type: none"> • E911 charges • Transfers from the general fund 	<ul style="list-style-type: none"> • Maintenance and operation of the E911 system
Grants	<ul style="list-style-type: none"> • Federal and state grants 	<ul style="list-style-type: none"> • Payments for services and equipment funded by grants
Hotel/Motel Tax	<ul style="list-style-type: none"> • Hotel and motel tax 	<ul style="list-style-type: none"> • Transfers to Convention & Visitors Bureau of Dunwoody to promote tourism • Transfers to the general fund
Motor Vehicle	<ul style="list-style-type: none"> • Motor vehicle excise tax 	<ul style="list-style-type: none"> • Transfers to the general fund
Stormwater	<ul style="list-style-type: none"> • Stormwater charges • Transfers from the general fund 	<ul style="list-style-type: none"> • Payments operate stormwater utility and maintain stormwater infrastructure
Municipal Court	<ul style="list-style-type: none"> • <i>As a fiduciary fund, the Municipal Court fund does not have a revenue source</i> 	<ul style="list-style-type: none"> • Payments to individuals and state agencies as a result of court proceedings

FUND DESCRIPTIONS

GENERAL FUND

The General Fund is a governmental fund. It is established to account for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund. These services include among other items: General Government consisting of the Mayor and Council, City Manager, City Clerk, City Attorney, and Finance & Administration; Public Safety; Public Works; Parks and Recreation; Community Development; and Economic Development.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are governmental funds and established to account for capital projects. The projects included in the capital projects budget are intended to improve or expand the city infrastructure, provide for significant maintenance requirements, or provide for the acquisition of large pieces of equipment.

HOST Fund

This fund accounts for the homestead options sales tax revenue.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for accumulations of resources that will be used to pay debt obligations of the general government. The City of Dunwoody has two debt service funds, which use the modified accrual basis of accounting and budgeting.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenue sources that can be legally spent for designated purposes only. All Special revenue Funds use the modified accrual basis of accounting and budgeting. The city uses the following special revenue funds:

Confiscated Assets Fund

This fund accounts for monies forfeited by criminals that are prosecuted for narcotics or vice activity.

E911 Fund

This fund accounts for the levy and collection of the monthly “911” charge to help fund the cost of providing the services as provided in Title 46, Chapter 5 of the Official Code of Georgia Annotated.

Grants Fund

This fund accounts for all reimbursement grants from state, federal, and local grantors.

Hotel/Motel Excise Tax Fund

This fund accounts for the levy and collection of excise tax upon hotels and motels. The excise tax is collected for the purposes of promoting conventions, tourism, and trade shows, while also providing funds to develop economic vitality in downtown areas. Currently, the city levies an 8% tax to local area hotels and motels, with 44% of the tax allocated to the Convention and Visitors Bureau of Dunwoody, 19% of the tax allocated to projects specifically

allowed by state law, and the remainder allocated to the city’s general fund.

Motor Vehicle Rental Excise Tax Fund

This fund accounts for the levy and collection of excise tax upon motor vehicle rentals within the city. The city levies a 3% tax to three rental entities in Dunwoody. All of the taxes collected are allocated to the general fund.

PROPRIETARY FUND

Stormwater Utility Fund

This fund includes the city’s appropriation for the annual fee charged to residents and commercial property owners as a stormwater utility fee. This fee is collected by the DeKalb County tax commissioner as part of the yearly property tax billing process. This fund will be used to maintain the city’s stormwater infrastructure, and meet federal requirements in the area of water initiatives, and address flood plain and green space issues.

FIDUCIARY FUND

Municipal Court Fund

This fund accounts for the collection and disbursement of monies by the city’s municipal court on behalf of other individuals or entities.

FINANCIAL POLICIES AND PROCEDURES

ACCOUNTING POLICIES

The city shall maintain a system of financial monitoring control and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide City officials with the necessary resources in order to make sound financial decisions.

SCOPE

This policy applies to all accounting records that are the responsibility and under the management of the City of Dunwoody and its Department of Finance.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

The city will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The city also will follow the Financial Accounting Standards Board's pronouncements, as applicable.

FUND STRUCTURE

The city will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The city will adhere to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts (see below). Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements.

CHART OF ACCOUNTS

The Georgia General Assembly passed the local government Uniform Chart of Accounts and reporting Act in 1997 (House Bill 491). This law requires the DCA to prepare and issue a standardized chart of accounts for Georgia governments. The city shall implement and utilize the account classifications as the chart of accounts prescribes.

AUDITING POLICIES

Georgia law on local government Audits, O.C.G.A. Section 36-81-7, requires an independent annual audit for the city. The annual independent audit shall be conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the city shall comply with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding, consistent with the 1996 (and any future) amendments to the Single Audit Act.

SCOPE

This policy applies to all funds that are the responsibility and under the management of the City of Dunwoody and its Department of Finance.

AUDITOR QUALIFICATIONS

A properly licensed Georgia independent public accounting firm shall conduct the audit.

FINANCIAL POLICIES AND PROCEDURES

CHOOSING THE AUDIT FIRM

Every three to five years, the city will issue a request for proposals to choose an audit firm for a period of three years with two one year renewal options. The city will request two proposals from qualified public accounting firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms are determined. When awarding the contract for the independent audit, not less than 50% of the decision will be based upon technical qualifications rather than cost.

AUDITING AGREEMENT

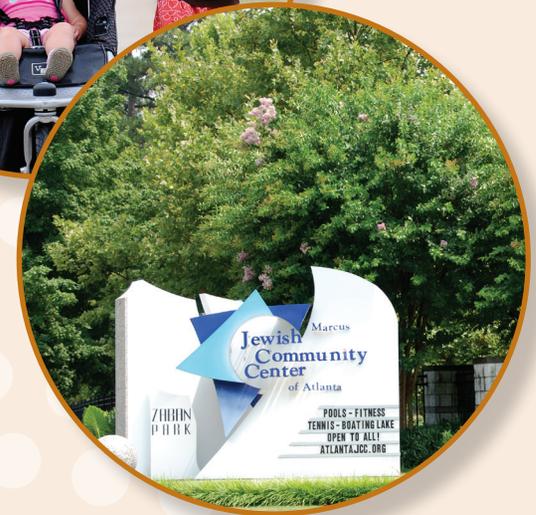
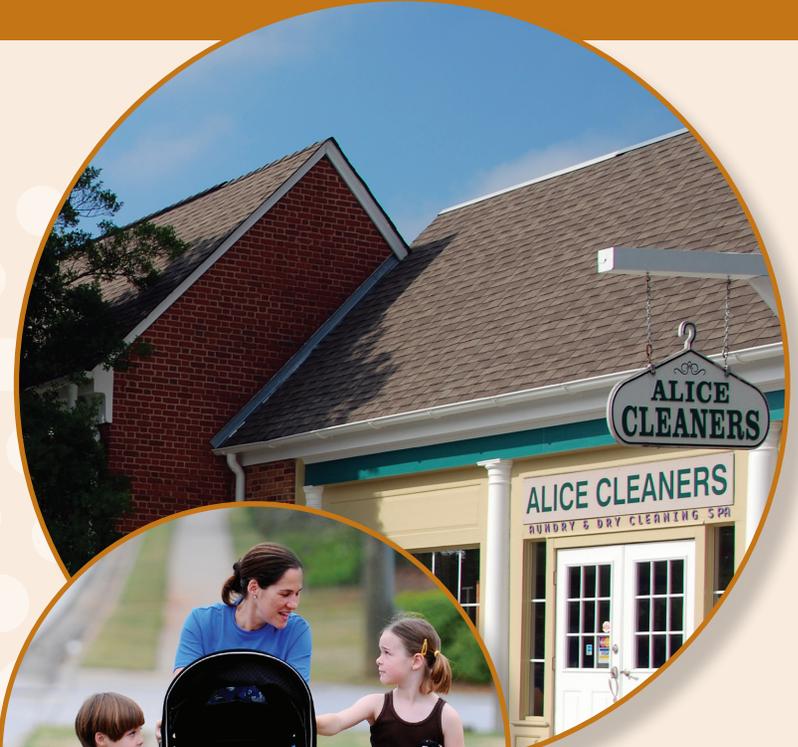
The agreement between the independent auditor and the city shall be in the form of a written contract or an engagement letter. The contract or engagement letter shall include the request for proposal as an appendix to the written document and all issues addressed in the request for proposal shall be required as part of the contract or engagement letter.

INTERNAL AUDIT

The city shall develop, and once developed, maintain a strong internal audit function to apply financial practices and policies to transactions. The city shall develop accounting practices and procedures, which will be documented for use in internal control evaluation. Council shall appoint an internal auditor to audit the financial records and expenditures of city funds and to report the results of such audits in writing to Council at times and intervals set by the Council but no less than quarterly. Such audit reports shall, at a minimum, identify all city expenditures and other financial matters that the internal auditor either determines are not in compliance with or cannot conclusively be determined to be in compliance with (a) the provisions of the charter, (b) the applicable budget, and (c) applicable ordinances, resolutions, or other actions duly adopted or approved under the provisions of the charter.

MALFEASANCE AND EMBEZZLEMENT

Any employee will be prosecuted to the extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.



FINANCIAL POLICIES AND PROCEDURES

The Department of Finance shall develop and maintain an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. In addition, the City Manager, Mayor, Council, Department Heads and the public shall have access to reports to allow them to monitor, regulate, and to use as a basis for future financial decisions.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

In conjunction with the annual independent audit, the city shall prepare and publish a Comprehensive Annual Financial report (CAFR). The city shall prepare the CAFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements. Annually, the city will submit its CAFR to the GFOA to determine its eligibility to receive the GFOA's "Certificate of Achievement for Excellence in Financial Reporting". The city shall make this report available to the elected officials, bond rating agencies, creditors and citizens.

ANNUAL BUDGET DOCUMENT

The city shall prepare and publish an annual budget document in accordance with the policies contained within this document. This budget shall measure the annual funding and forecast the financial position of the city for the subsequent fiscal year. This document shall be prepared in conformity to the GFOA program requirements. Annually, the city will submit the budget to the GFOA to determine its eligibility to receive the GFOA's "Distinguished Budget Presentation Award." The city shall make the report available to elected officials, citizens, and any interested parties.

FINANCIAL REPORTING TO THE CITY COUNCIL

On a monthly basis, the Finance Department shall prepare and present a summarized "Statement of Revenues and Expenditures" to the City Council for the entire city's operating funds. The city also shall prepare a "Capital Projects" report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

FINANCIAL REPORTING TO THE ADMINISTRATION

In addition to the external reporting detailed above, the Finance Department shall coordinate the reporting needs of each department in order to design and implement those reports which the departments need to make sound business decisions. At a minimum, departments will receive reports detailing monthly department financial activity including expenses, any personnel costs in excess of the approved budget, and recommended budget line item reallocations.

EXTERNAL FINANCIAL REPORTING

The city shall report in conformity with O.C.G.A Section 36-81-7. A copy of the city's annual audit (i.e., the CAFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year end, as required. Additionally, all external reports as required by the regulatory agencies shall be completed and filed as prescribed by federal and state law.

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process. Budget policy also directs the city's financial health and stability.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia local governments. The information below provides an outline of the city's application of those laws.

BUDGET POLICIES

The city's goal will be to adopt operating budgets where current revenues equal anticipated expenditures. All departments supported by the resources of this city must function within the limits of the financial resources identified or available specifically to them. A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

SCOPE

This policy applies to all budgeted funds, which are the responsibility, and under the management of the City of Dunwoody and its Department of Finance.

FINANCING CURRENT COSTS

Current costs shall be financed with current revenues, including the use of authorized fund balances. The city shall avoid balancing current expenditures through the obligation of future years' resources. The city shall strive to avoid short-term borrowing to meet cash flow requirements. However, the city may enter into short-term borrowing should a critical need arise.

BUDGET OBJECTIVE BY TYPE OF FUND

The following budget objectives are established for the different funds the city uses:

General Fund

The annual budget for the general fund shall provide for general government operations of the city and maintain working capital necessary for the city's financial health and stability.

Capital Project Fund(s)

The city adopts project budgets for its capital projects funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

Debt Service Fund(s)

The city adopts annual budgets for its debt service funds. Any remaining fund balances from prior years plus current year's project revenues shall be sufficient to meet all annual debt service requirements.

Special Revenue Fund(s)

The city adopts annual budgets for each special revenue fund that demonstrates any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Emergency E911 Fund, Hotel/Motel Excise Tax Fund, etc.).

Proprietary Fund (Stormwater Fund)

Although general accepted accounting principles (GAAP) and Georgia statutes do not require the city to adopt budgets for proprietary funds, the city does adopt a budget for its proprietary fund in order to monitor revenues and control expenses. The city uses a business approach when budgeting proprietary funds. Proprietary funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible. See revenue policies.

Additionally, the city classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary/ benefits and whose maintenance & operating appropriations are necessary to continue the daily operations of the city. The general fund will always be an operating fund. Non-operating funds are those funds that do not include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are not critical to the daily operations of the city.

OPERATING BUDGET POLICIES

The operating budget shall be prepared on an annual basis and include those funds that are subject to annual appropriation (all funds excluding the Capital Project Funds). Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation and projection of expenditures. At a minimum, the city shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3. The annual proposed budget should be submitted to the governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

DEPARTMENTAL APPROPRIATIONS

The budget shall be developed based upon “line-item” expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, contractual services, supplies, equipment, etc. within each department. At a minimum, each department’s appropriation in each fund shall be detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

PERFORMANCE BUDGET

In addition to requesting expenditures by line item, the budget document shall include “performance” budget information. A performance budget provides information of each of the department’s goals and objectives to be accomplished in the upcoming budget year. A performance budget also utilizes “Service Efforts and Accomplishments” which measure performance of services rendered and department efficiency/effectiveness on a historical basis and project targets of the indicators for the upcoming budget year. The city shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

Current Services

A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. The current services budget will include replacement of capital equipment and maintenance of existing systems..

Expanded Services

An expanded services budget includes funding requests associated with new services, additional personnel or new capital projects/equipment.

BALANCED BUDGET

The budget shall be balanced for each budgeted fund. The city considers the budget balanced when total expenditures are equal to total revenues. However, the budget is also balanced in situations where total expenditures are less than total revenues, which is technically a surplus. There are also instances when the district might plan to spend fund balances from previous years on one-time or non-routine expenditures. The city considers the budget to be balanced in this case also, provided the funding from previous years is available, and a plan is in place to not build ongoing expenditures into this type of funding. This type of balanced budget is especially prevalent when capital projects are budgeted using proceeds from the issuance of bonds.

Scenario One: revenues = expenditures

Scenario Two: revenues > expenditures

Scenario Three: revenues + appropriated fund balance = expenditures

Scenario Four: revenues + appropriated fund balance > expenditures

For fiscal year 2019, the city’s budget is balanced under scenario three.

OPERATING BUDGET POLICIES

BASIS OF BUDGETING

Neither GAAP nor Georgia statutes address a required basis of budgeting; however, the city shall adopt budgets in conformity with GAAP for all budgeted funds. All governmental funds shall use the modified accrual basis of accounting and proprietary funds shall use the accrual basis of accounting for budgeting purposes.

Modified Accrual Basis

Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

Accrual Basis

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Fund Type	Accounting Basis	Budgeting Basis
General Fund	Modified Accrual	Modified Accrual
Capital Projects Funds	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Proprietary Funds	Full Accrual	Full Accrual

LEVEL OF BUDGET ADOPTION AND CONTROL

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund.

BUDGET STABILIZATION RESOURCES

The city shall establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount that represents no less than four (4) months of operating expenditures.

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

If necessary, the city may use fund balance in excess of the reserve for working capital as a funding source for that fund's budget in any given year. The amount of unreserved fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to four (4) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget. The utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes.

APPROPRIATION LAPSES AT YEAR END

All operating budget appropriations (including encumbered appropriations) shall lapse at the end of a fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

BUDGET CONTROL REPORTS

The city shall maintain a system of budgetary control reports to assure adherence to the budget. The city will prepare and distribute to departments, timely monthly financial reports comparing actual revenues and outstanding encumbrances and expenditures with budgeted amounts.

OPERATING BUDGET POLICIES

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The City Council must approve all increases in total departmental appropriations.

Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and the fund, other than those prohibited above, and obtains approval by the Director of Finance and the City Manager. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs.

During each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, may be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared in accordance with O.C.G.A. 38-81-3.

CONTINGENCY LINE ITEM

The city shall establish an appropriated contingency in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the city's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds shall not require a contingency reserve appropriation.

This contingency reserve appropriation will be a separate line item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and the City Manager is required before this appropriation can be expended. If approved,

the Finance Department will transfer the appropriation from the contingency line item to the applicable line item(s) within the applicable department's budget.

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

The City Council will give budget priority to requests that provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

CONTRIBUTIONS

Unless authorized by City Council, outside contributions to programs operated by city departments shall be subject to the city's accounting and budgetary policies. The city welcomes both unrestricted and restricted contributions compatible with the city's programs and objectives. Any material contribution shall be appropriated by City Council prior to expenditure. Material contributions shall be defined as one-time contributions exceeding one percent of the department's annual maintenance and operating expenditure appropriation or \$25,000, whichever is less

ADMINISTRATIVE SERVICE FEE/COST ALLOCATION

Whenever possible, the city may assess an administrative service fee from the general fund to any other fund, based upon documentation and/or an outside independent study. This assessment will be based upon a percentage of the operating revenues, or services provided to the fund and shall be used to reimburse the general fund for the administrative and support services provided to the assessed fund.

ONE-TIME REVENUE SOURCES

Non-recurring revenues shall be utilized within the appropriate fund for items relating to non-recurring expenses. The purpose of limiting these funding sources is to eliminate the fluctuations in funding operations with non-sustainable resources. One-time revenues shall be distinguished during the budget process and budget presentation so that a match can be made with non-recurring expenditures.



CASH FLOW BUDGET

For analysis and internal management purposes, the city shall prepare an annual cash flow budget in conjunction with the Operating Budget. The purpose of this document will be to provide the necessary guidelines to ensure that cash will be available to pay budget costs on a timely basis.

BUDGET ALLOTMENTS

Budget allocations (i.e. budget allotments) are used in the operating budget, when needed to manage cash flows. The annual appropriation may be divided into segments in order to ensure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

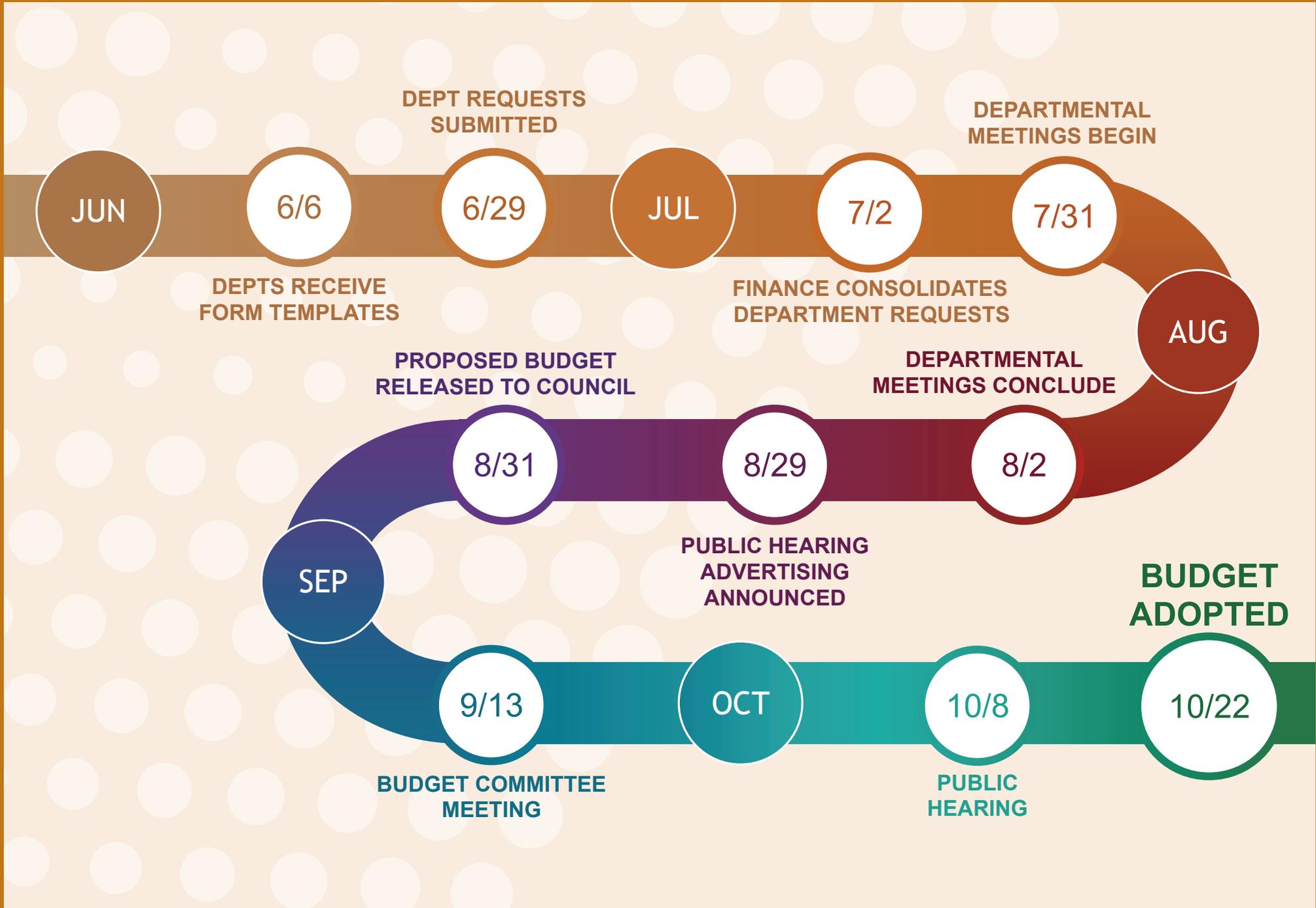
CAPITAL BUDGET

The Capital Projects Funds are used to accumulate resources available and expenditures approved for items that have an estimated life of five or more years including vehicles and large equipment. In providing additional detail on the criteria of operating vs. capital, projects that are appropriated may be continuations of previously completed projects. Projects resulting in improvements to enterprise or special revenue funds are paid directly from those funds.

The majority of the city's capital projects are financed on a pay-as-you-go basis. The financing mechanism for pay-as-you-go capital is an inter-governmental fund transfer originating from the general fund. Appropriations for the transfers are made primarily from undesignated fund balance. Additional revenue sources include State Department of Transportation funds for qualified street and highway improvements, grants, and interest earnings. As a matter of practice, the city does not customarily enter into contracts creating improvement districts for citizens whereby a re-payment is required for capital work to be completed. These types of projects customarily are qualified as the responsibility of the appropriate party.

Newly identified capital projects are accumulated throughout the year and are added to the "unfunded" project list. Each of these unfunded projects is prioritized on an on-going basis to allow for direct funding when available. The annual budget process appropriates project specific items as funding is available. When funded capital projects are completed, the remaining balance is transferred to an unallocated capital project account. Routinely, Council discussions apply unfunded budgetary appropriations to projects with the highest priority.

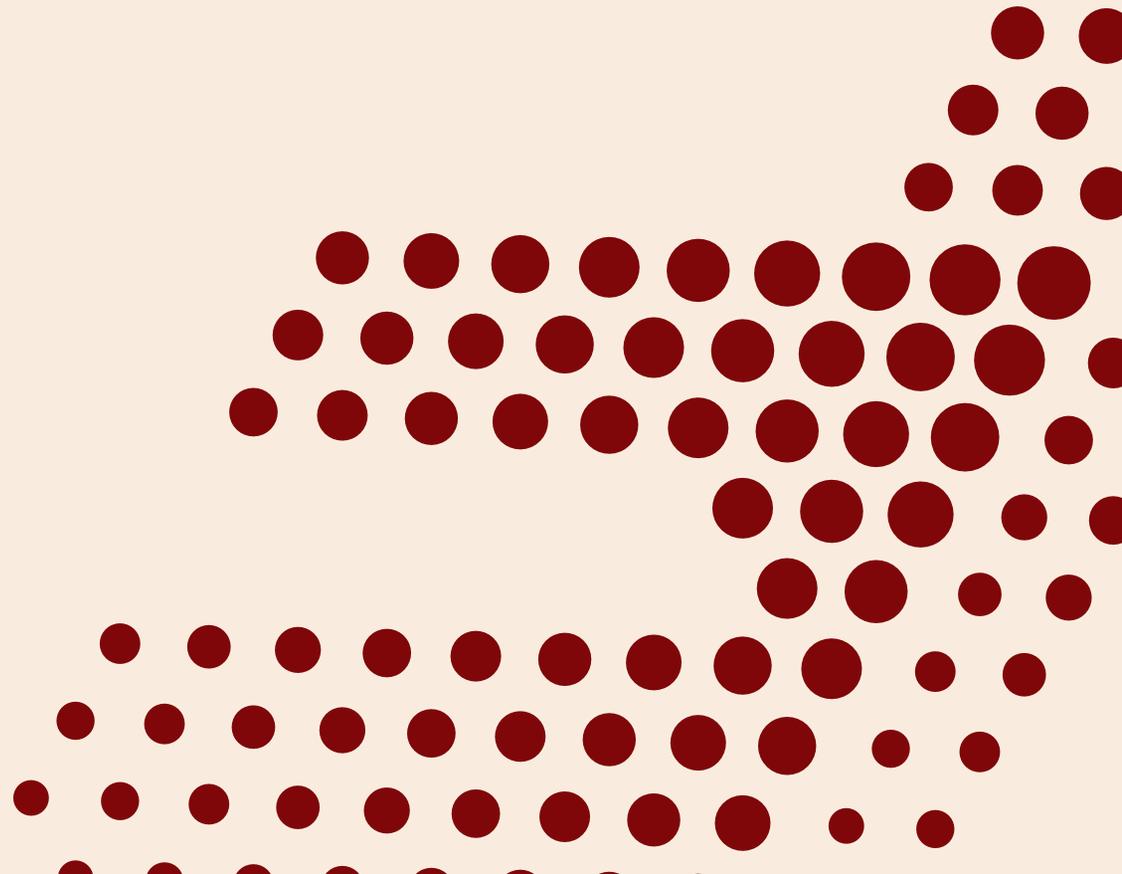
2019 CALENDAR





SECTION 3

FINANCIAL SUMMARIES



GENERAL FUND BUDGET

REVENUE ANTICIPATIONS AND EXPENDITURE APPROPRIATIONS

	Special Revenue Funds										Total Government	Elimination of Interfund Activity	Net Total Government
	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*	Debt Service Fund	SPLOST Fund*	Capital Projects Fund*	Stormwater Utility Fund	Enterprise Funds			
Revenues													
Property Taxes	\$ 8,758,000										\$ 8,758,000		\$ 8,758,000
Business and Occupational Taxes	3,025,000										3,025,000		3,025,000
SPLOST	-					\$ 6,533,523					6,533,523		6,533,523
Insurance Premium Taxes	3,100,000										3,100,000		3,100,000
Franchise Fees	3,800,000										3,800,000		3,800,000
Other Taxes	2,563,750		\$ 4,050,000		\$ 100,000						6,713,750	\$ (1,818,750)	4,895,000
Licenses and Permits	1,631,000										1,631,000		1,631,000
Court Fines	1,200,000										1,200,000		1,200,000
Intergovernmental Revenues (Grants)	-										-		-
Charges for Services	546,000	\$ 1,100,000							\$ 2,144,950		3,790,950		3,790,950
Contr & Don From Priv Sources	12,000									12,000			12,000
Other Revenues	355,856								5,000		360,856		360,856
Use of Prior Year Reserves	-								-		-		-
Subtotal	\$ 24,991,606	\$ 1,100,000	\$ 4,050,000	\$ 100,000	\$ -	\$ -	\$ 6,533,523	\$ -	\$ 2,149,950	\$ 38,925,079	\$ (1,818,750)	\$ 37,106,329	
Other Financing Sources													
Operating Transfer In from General Fund		\$ 125,000				\$ 585,202		\$ 360,831		\$ 1,071,033	\$ (1,071,033)	-	
Operating Transfer In from E911 Fund												-	
Operating Transfer In from SPLOST Fund								6,333,523		6,333,523	(6,333,523)	-	
Total Revenues	\$ 24,991,606	\$ 1,225,000	\$ 4,050,000	\$ 100,000	\$ -	\$ 585,202	\$ 6,533,523	\$ 6,694,354	\$ 2,149,950	\$ 46,329,634	\$ (9,223,306)	\$ 37,106,329	
Expenditures													
City Council	\$ 275,454									\$ 275,454		\$ 275,454	
City Manager	512,804									512,804		512,804	
City Clerk	269,652									269,652		269,652	
Finance & Administration	2,470,166									2,470,166		2,470,166	
IT	1,349,502						\$ 113,000			1,462,502		1,462,502	
Human Resources	409,133									409,133		409,133	
Marketing	608,032									608,032		608,032	
Legal	410,000									410,000		410,000	
Municipal Court	678,891									678,891		678,891	
Police	9,458,951							658,905		10,117,856		10,117,856	
E911		\$ 1,225,000								1,225,000		1,225,000	
Public Works	2,538,589						5,722,449	\$ 2,149,950		10,410,988		10,410,988	
Parks	2,590,314						200,000			2,790,314		2,790,314	
Community Development	1,949,073									1,949,073		1,949,073	
Economic Development	300,012									300,012		300,012	
Contingency	100,000									100,000		100,000	
Subtotal	\$ 23,920,672	\$ 1,225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,694,354	\$ 2,149,950	\$ 33,989,876	\$ -	\$ 33,989,876	
Other Financing Uses													
Operating Transfer Out to Debt Service	\$ 585,202									\$ 585,202	\$ (585,202)	-	
Operating Transfer Out to Capital Projects	360,831						\$ 6,333,523			6,694,354	(6,694,354)	-	
Operating Transfer Out to E911 Fund	125,000									125,000	(125,000)	-	
Operating Transfer Out to General Fund	-		\$ 1,518,750		\$ 100,000					1,818,750	(1,818,750)	-	
Payments to Other Entities						\$ 532,979				2,304,854		\$ 2,304,854	
Total Other Financing Uses	\$ 1,071,033	\$ -	\$ 3,290,625	\$ 100,000	\$ -	\$ 532,979	\$ 6,533,523	\$ -	\$ -	\$ 11,528,160	\$ (9,223,306)	\$ 2,304,854	
Total Expenditures	\$ 24,991,606	\$ 1,225,000	\$ 3,290,625	\$ 100,000	\$ -	\$ 532,979	\$ 6,533,523	\$ 6,694,354	\$ 2,149,950	\$ 45,518,036	\$ (9,223,306)	\$ 36,294,730	
Net	\$ 0	\$ -	\$ 759,375	\$ -	\$ -	\$ 52,223	\$ -	\$ -	\$ -	\$ 811,598	\$ -	\$ 811,598	

* Denotes a Major Fund

GENERAL FUND BUDGET

STATEMENT OF REVENUES AND EXPENDITURES

	Audited FY 2017	2018 Prorata Based on May YTD	2018 As Amended	Approved FY 2019
Beginning Fund Balance	\$14,098,310	\$13,784,424	\$13,784,424	\$13,830,864
Revenues				
Property Taxes	7,870,029	7,578,246	7,509,000	8,758,000
Business and Occupational Taxes	2,775,438	2,665,610	3,060,000	3,025,000
Insurance Premium Taxes	3,075,880	0	2,900,000	3,100,000
Franchise Fees	3,956,706	619,166	3,625,000	3,800,000
Other Taxes	2,776,968	2,794,739	2,705,000	2,563,750
Licenses and Permits	5,237,508	1,718,257	1,597,500	1,631,000
Fines and Forfeitures	1,337,590	1,413,875	1,000,000	1,200,000
Other Revenues	754,968	365,426	268,800	369,606
Intergovernmental				
Charges for Services	534,201	168,836	515,500	544,250
Total Operating Revenue	28,319,289	17,324,155	23,180,800	24,991,606
Expenditures				
City Council	229,660	280,663	279,579	275,454
City Manager	429,534	422,702	467,116	512,804
City Clerk	217,227	221,307	217,876	269,652
City Attorney	252,830	345,079	300,000	410,000
Finance & Administration	2,207,641	2,434,968	2,890,993	2,470,166
Human Resources	1,091,955	1,240,178	1,263,015	1,462,502
Information Technology	236,396	230,290	377,966	296,133
Marketing	538,357	618,262	579,546	608,032
Municipal Court	466,242	430,308	609,312	678,891
Police	7,504,398	7,972,035	9,197,716	9,458,951
E-911	0	0	0	0
Public Works	2,311,655	2,048,077	2,631,363	2,538,589
Parks	1,833,278	2,136,849	2,306,076	2,590,314
Community Development	3,573,887	1,884,743	2,024,514	1,949,073
Economic Development	288,893	318,858	288,064	300,012
Contingency	0	0	250,000	100,000
Total Operating Expenditures	21,181,955	20,584,317	23,683,136	23,920,573
Other Financing Sources (Uses)				
Use of Prior Year Reserves	427,854	1,602,146	1,602,146	-
Proceeds from the sale of property	-	-	379,381	-
Transfers Out	(7,879,073)	(1,509,392)	(1,432,752)	(1,071,033)
Total Other Financing Sources (uses)	(7,451,219)	92,754	548,775	(1,071,033)
Fund Balance, December 31	\$13,784,424	\$10,617,016	\$13,830,864	\$13,830,864

Note: Fund balance is composed of appropriated but unexpended funds and collected revenues in excess of anticipations. This funding source is available for reallocation to the current year's budget.

GENERAL FUND REVENUE SUMMARY

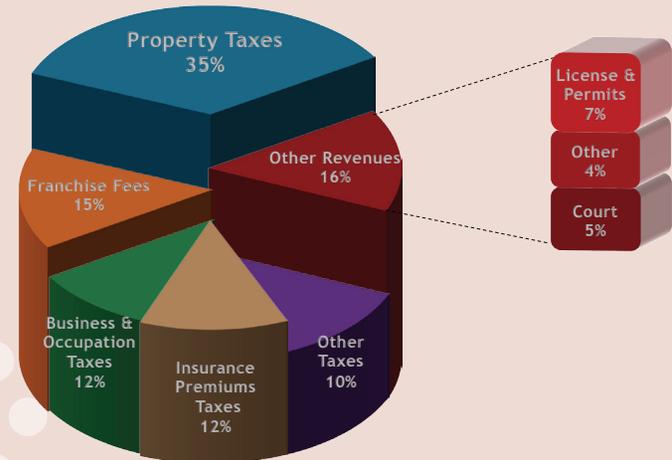
	2017 Actual	2018 Prorata Based on May YTD	2018 As Amended	2019 Approved
Taxes	\$ 20,455,022	\$ 13,657,762	\$ 19,799,000	\$ 21,246,750
Licenses & Permits	5,237,508	1,718,257	1,597,500	1,631,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	534,201	168,836	515,500	544,250
Fines & Forfeitures	1,337,590	1,413,875	1,000,000	1,200,000
Investment Income	43,321	69,885	20,000	50,000
Contr & Don From Priv Sources	24,591	11,894	5,000	12,000
Miscellaneous Revenue	687,057	283,647	243,800	307,606
Use of Prior Yr Reserves	427,854	1,602,146	1,602,146	-
Other Financing Sources			379,381	
Total General Fund Revenues	\$ 28,747,143	\$ 18,926,301	\$ 25,162,327	\$ 24,991,606



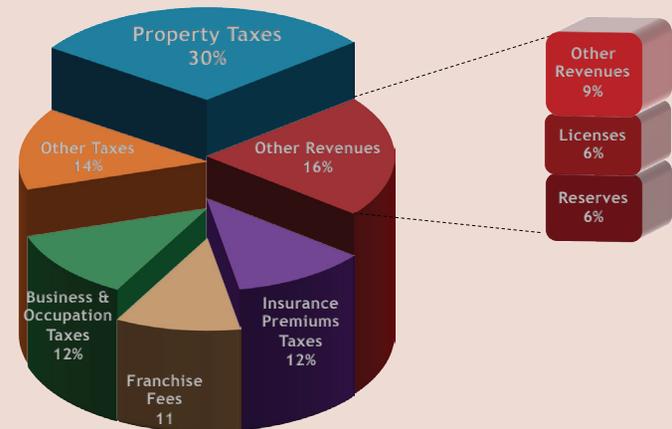
GENERAL FUND REVENUE DETAIL

	2017 Actual	2018 Prorata Based on May YTD	2018 As Amended	2019 Approved
Real Property Tax	\$ 6,977,381	\$ 6,798,000	\$ 6,798,000	\$ 8,000,000
Personal Property Tax	406,357	400,000	400,000	400,000
Motor Vehicle	74,767	67,486	50,000	40,000
MV Title Ad Valorem Tax	175,397	197,764	100,000	200,000
Intangibles (Reg & Recording)	209,809	101,735	160,000	115,000
Franchise Fees	3,956,706	619,166	3,625,000	3,800,000
Hotel/Motel Tax	1,651,124	1,634,335	1,680,000	1,518,750
Alcoholic Beverage Excise Tax	667,124	668,838	650,000	650,000
MVR Excise Tax	108,762	117,998	100,000	100,000
Excise Tax on Energy	172,095	195,130	100,000	120,000
Business & Occupation Tax	2,747,129	2,647,555	3,040,000	3,000,000
Insurance Premiums Tax	3,075,880	-	2,900,000	3,100,000
Financial Institutions Tax	177,864	178,438	175,000	175,000
Penalties & int on delinq tax	26,319	13,261	1,000	3,000
Pen & Int on Del Taxes-Busines	28,309	18,055	20,000	25,000
Alcoholic Beverage Licenses	497,347	124,256	500,000	500,000
Other Licenses and permits	16,860	37,500	2,500	5,000
Planning & Zoning Fees	69,616	15,780	15,000	50,000
Bldg Structures & Equipment	4,564,727	1,444,804	1,000,000	1,000,000
OTC Inspections	3,625	9,600	-	1,000
Soil Erosion	23,633	6,626	30,000	20,000
Plan Review - Fire	61,700	79,692	50,000	50,000
Tree Bank	-	-	-	5,000
Election Qualifying Fees	2,160	-	1,800	2,000
Special Police Svcs	17,115	20,844	15,000	15,000
Fingerprinting Fee	7,178	6,991	6,000	6,000
Public Safety-Other	78,077	92,835	75,000	75,000
Special Assessments	22,707	(595)	20,000	22,000
Streetlight Fees	354,905	-	330,000	380,000
Charges for services: Parking	916	650	-	1,000
Rec Program Fees	20,052	(60)	44,500	20,000
Pavilion Rentals	32,500	48,000	25,000	25,000
NSF Fees	750	170	-	250
Municipal Court Fines & Forfeitures	1,337,590	1,413,875	1,000,000	1,200,000
Interest Revenue	43,321	69,885	20,000	50,000
Contr & Don From Priv Sources	6,773	-	-	-
Explorer Donations	12,818	11,894	5,000	12,000
Donations	5,000	-	-	-
Rents and Royalties	496,444	196,682	210,000	213,557
Rental Income - 4800 Ashford Dunwoody	65,020	82,294	-	60,649
Advertising Rental	52,112	2,750	30,000	30,000
Reimb for damaged property	49,401	-	-	-
Other Charges For Svcs	1,060	751	2,000	1,000
Miscellaneous Revenue	20,861	1,169	-	400
Proceeds from sale of property	-	-	379,381	-
Use of Prior Yr Reserves	427,854	1,602,146	1,602,146	-
Total Department Revenues	\$ 28,747,143	\$ 18,926,301	\$ 25,162,327	\$ 24,991,606

FY 2018 Revenues by Type



FY 2017 Revenues by Type



GENERAL FUND DEPARTMENT SUMMARY

	2017 Actual	2018 Prorata Based on May YTD	2018 As Amended	2019 Approved
	City Council	229,660	280,663	279,579
City Manager	429,534	422,702	467,116	512,804
City Clerk	217,227	221,307	217,876	269,652
Finance & Administration	3,370,653	3,399,744	3,371,352	3,055,368
Legal	252,830	345,079	300,000	410,000
Information Technology	1,091,955	1,240,178	1,263,015	1,462,502
Human Resources	236,396	230,290	377,966	409,133
Marketing	538,357	618,262	579,546	608,032
Municipal Court	466,242	430,308	609,312	678,891
Police	7,504,398	8,332,035	9,797,716	9,417,856
E-911	12,254	78,181	175,000	125,000
Public Works	7,056,924	2,154,512	2,808,756	2,627,515
Parks & Recreation	3,791,384	2,136,849	2,306,076	2,790,314
Community Development	3,573,887	1,884,743	2,024,514	1,949,073
Economic Development	288,893	318,858	288,064	300,012
Contingency	-	-	250,000	100,000
Total General Fund Expenditures	29,060,596	22,093,709	25,115,888	24,991,606

GENERAL FUND ACCOUNT SUMMARY

	2017 Actual	2018 Prorata Based on May YTD	2018 As Amended	2019 Approved
	Personnel Services	8,410,017	8,290,435	9,909,384
Purchased & Contracted Services	11,193,587	10,509,140	11,385,210	11,356,879
Supplies	1,577,919	1,784,742	2,049,542	1,963,017
Other Costs	-	-	260,000	110,000
Capital Outlays	-	-	79,000	-
Debt Service	821,550	-	-	-
Transfers	7,057,523	1,509,392	1,432,752	1,071,033
Total General Fund Expenditures	29,060,596	22,093,709	25,115,888	24,991,606



REVENUE ADMINISTRATION

The City levies, collects, and records certain taxes, license fees, permit fees, intergovernmental revenues, charges for service, investment income, fines and forfeitures, and other miscellaneous revenues and financing sources. This policy provides direction in the application, acceptance and administration of revenues the City receives.

DIVERSIFICATION AND STABILITY

All revenues have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on the tax and ratepayers. A diversity of revenue sources can improve a City's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

The City will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

CONSERVATIVE REVENUE ESTIMATES

As part of the annual budget process, an objective analytical process will estimate revenues realistically and prudently. The City will estimate revenues of a volatile nature conservatively.

USER BASED FEES AND CHARGES (EXCHANGE REVENUE)

The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

The City will strive to keep a simple revenue system that will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.

The City's revenue system will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms for subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances (e.g., senior citizen partial tax abatement).

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery.

For services associated with a user fee or charge, a fee shall offset the costs of that service, where possible. Costs of services include direct and indirect costs such as operating and maintenance costs, administrative costs, and charges for the use of capital (e.g., depreciation and debt service).

REVENUE ADMINISTRATION

ALTERNATE REVENUE SOURCES

The City shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

REVENUE COLLECTION

The City will follow an aggressive policy collecting revenues, consistent with state and federal laws. This policy includes charging of penalties and interest, revoking City licenses, and providing for the transferring and assignment of tax executions.

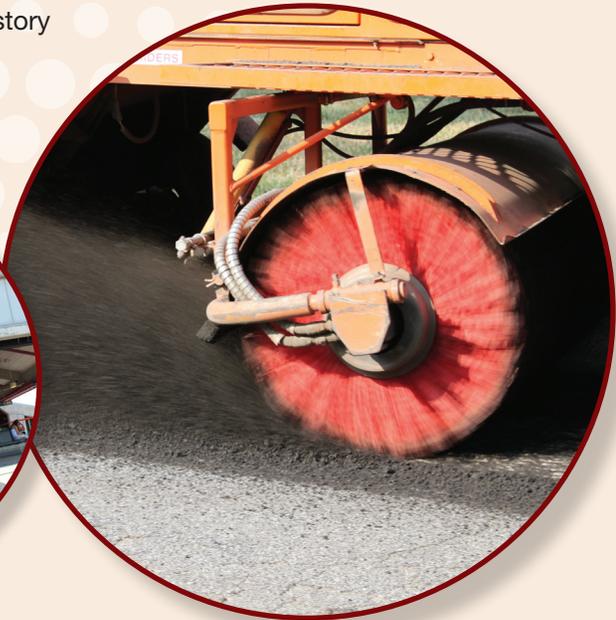
RATES AND CHARGES

The City Council shall approve all revenue rates, charges, and processes in association with receipted funds that are deposited by the City in conjunction with the annually adopted budget and revenue handbook (see below).

REVENUE HANDBOOK

A revenue handbook will be established and updated annually as part of the budget process. This handbook will be utilized to adjust all fees, user charges, and applicable taxes or other revenue sources. The handbook will include at least the following information:

- The revenue source
- Legal authorization
- Method of collection
- Department responsible for collection
- Rate or charge history
- Total revenue history



GENERAL FUND MAJOR REVENUES

<i>Major Revenues (Top Ten)</i>	FY 2018 Approved Budget	FY 2019 Approved Budget	\$\$ Variance	% Variance
Taxes:				
Property Taxes	\$7,509,000	\$8,755,000	\$1,246,000	16.59%
Franchise Fees	3,625,000	3,800,000	175,000	4.83%
Alcohol Beverage Excise Taxes	650,000	650,000	-	0.00%
Business and Occupational Taxes	3,060,000	3,000,000	(60,000)	-1.96%
Insurance Premiums Tax	2,900,000	3,100,000	200,000	6.90%
Hotel/Motel Taxes	1,680,000	1,518,750	(161,250)	-9.60%
Licenses and Permits:				
Alcohol Beverage Licenses	500,000	500,000	-	0.00%
Building Permits	1,000,000	1,000,000	-	0.00%
Charges for Services:				
Streetlight Fees	330,000	380,000	50,000	15.15%
Fines and Forfeitures				
	1,000,000	1,200,000	200,000	20.00%
Total Major Revenues	22,254,000	23,903,750	1,649,750	7.41%
Other General Fund Revenues	1,906,800	1,087,856	(818,944)	-42.95%
Total Revenues	\$ 24,160,800	\$ 24,991,606	\$ 830,806	3.44%

GENERAL FUND MAJOR REVENUES

PROPERTY TAXES

Property taxes include taxes on real and personal property, motor vehicle, mobile homes, and intangible taxes. This category represents 35% of the total FY 2019 general fund revenues. Property taxes for 2019 are based on the tax digest compiled for 2018. These taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by Council. The 2019 projection estimates moderate growth based on current economic conditions.

Tax Collection History



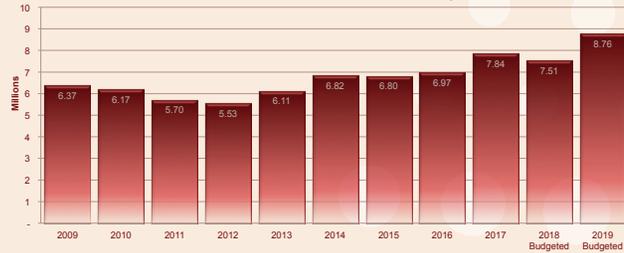
2018 DeKalb Cities Millage Rates



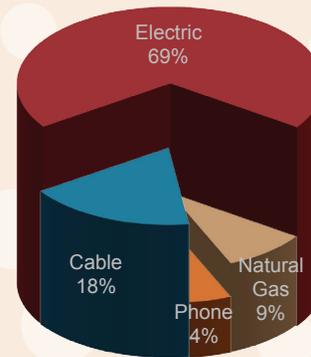
FRANCHISE FEES

Franchise fees are the fees charged to utility companies for use of City streets and right-of-ways to conduct their private business of delivering telephone, cable television, natural gas, water, and other fiber optics cable services. This category represents 15% of total general fund revenues. The 2019 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in recent years.

Franchise Taxes History



Franchise Fees by Source



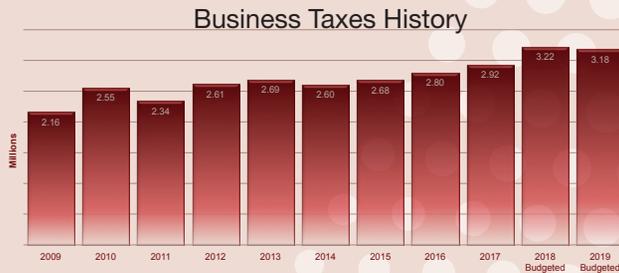
ALCOHOL BEVERAGE EXCISE TAXES

Alcohol beverage taxes are levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes imposed on the distribution of distilled spirits, malt beverages, and wine. Taxes are also imposed on the sale of distilled spirits by the drink. This category represents 3% of total general fund revenues. The 2019 amount for beverage excise taxes was computed based on the current trend from retailers.

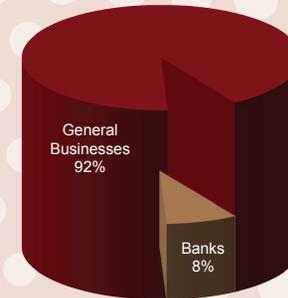
REVENUE ADMINISTRATION

OCCUPATIONAL AND BUSINESS TAXES

This category includes revenues from business and financial institutions' occupational licenses for conducting business within the City. This category represents 12% of total general fund revenues. The 2019 amount is estimated based on trend analysis, economic indicators, and anticipated economic growth as well as a percentage increase in the rate approved by Council in 2017.



Business Taxes by Source



INSURANCE PREMIUMS TAXES

This category includes revenues from excise taxes on insurance premiums written by insurance companies conducting business within the City. Excise taxes on insurance premiums written by insurance companies conducting business within the City are allocated from the state to local governments based on current census data. Official census data is updated every ten years. Unless the State changes the tax system, this tax will remain flat until the next official census, only changing slightly due to growth in the industry. This category represents 12% of total general fund revenues. The insurance premiums taxes for 2019 are estimated based on amounts received in prior years with an increase to reflect anticipated growth.

HOTEL/MOTEL EXCISE TAXES

Hotel/Motel taxes are excise taxes that are charged for rooms or accommodations furnished by hotels. This category represents 6% of total general fund revenues. The 2019 amount is a projection based on the initial collected amounts during the City's previous years and then decreased. The decrease is due to renovations in two major hotels offset slightly due to the slowly improving economy and comments received from the Convention and Visitors Bureau.



REVENUE ADMINISTRATION

ALCOHOL BEVERAGE LICENSES

An Alcohol Beverage Privilege License is required for any establishment selling Alcohol Beverages for consumption on or off premises within the city limits of Dunwoody. The 2019 estimated amount is computed based on the current level of alcohol beverage license holders.

BUILDING PERMITS

All construction activities within the City of Dunwoody must be permitted through the Community Development Department. This ensures that all construction is done in accordance with the codes set forth by the City of Dunwoody, DeKalb County, and the State of Georgia. The 2019 estimated amount are projections from the engineering firm of Clark Patterson Lee.

STREETLIGHT FEES

Street lights are installed on the City maintained streets of the City of Dunwoody by petition. In areas with underground utilities, street light poles are not installed as part of the normal electric service. Therefore, the cost of the electricity must be paid by homeowners or by the developer. The 2019 estimated amount are projections based on historical trend data and adjusted as needed for anticipated rate increases from Georgia Power.

STORMWATER MAJOR REVENUES

The 2013 budget amount reflected an increase in user fees as a result of a comprehensive assessment study conducted in 2011. The 2015 amount was carried forward into 2016 with modest increases annually for inflation and/or new service enhancements.



CAPITAL PROJECT IMPROVEMENT PLAN

The City will prepare a five-year capital improvement plan (CIP) which will be updated annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than 3 years with an estimated total cost of \$50,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, computer systems, land acquisitions and heavy duty trucks.

Major capital projects will be budgeted in the Capital Improvement Fund consistent with all available resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

PROJECT LENGTH BUDGET

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and if available (O.C.G.A. 36-81-3).

BUDGET PREPARATION

Each department, in conjunction with the City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. Maintaining a list of these needed projects will provide a method of tracking and planning for the future needs of the City. Every effort will be made to identify those projects committed by the City Council through legislative action.

BUDGET CONTROL REPORTS

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments timely monthly financial reports comparing actual revenues and outstanding encumbrances and expenditures with budgeted amounts.

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the same project. The Director of Finance and the City Manager shall review all requests for budget adjustments. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs. The de-obligation of budget dollars to a specific project will only occur after the completion of the project or when a project was identified and funding is no longer necessary.

APPROPRIATIONS AT YEAR END

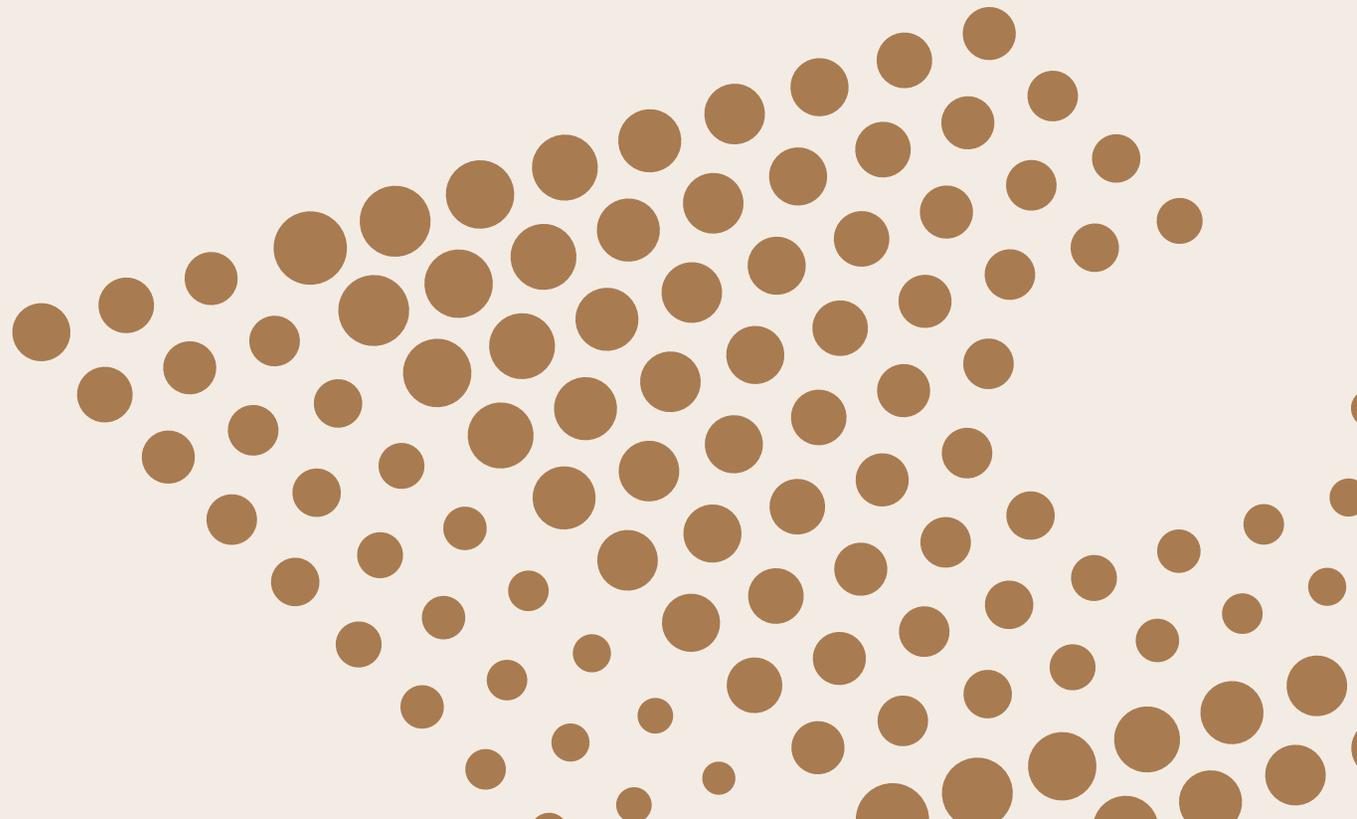
Capital project appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances and purchase orders issued as of the close of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation. Any remaining appropriation available by project at year-end must be re-appropriated.





SECTION 4

CAPITAL & DEBT



CAPITAL PROJECTS LISTING

	Projects 2015	Projects 2016	Projects 2017	Projects 2018	Projects 2019
Recurring/Routine Capital Expenditures (amended budget)					
Public Works Resurfacing and Roads Projects	\$ 2,205,000	\$ 3,148,495	\$ 2,970,000	\$ 3,006,393	\$ 5,272,449
Intersection Enhancements	3,600,000	3,260,000	1,250,000	595,000	300,000
Sidewalk Improvements and Additions	940,000	806,000	715,000	1,440,000	150,000
Vehicle Replacement Fund	500,000	200,000	-	-	643,905
Parks Improvements	325,000	133,000	4,100,000	-	200,000
	<u>\$ 7,570,000</u>	<u>\$ 7,547,495</u>	<u>\$ 9,035,000</u>	<u>\$ 5,041,393</u>	<u>\$ 6,566,354</u>
Nonrecurring/Nonroutine Capital Expenditures (amended budget)					
Traffic Calming	\$ -	\$ -	100,000	\$ -	\$ -
Police Department Machinery and Equipment	-	-	-	-	15,000
Project Renaissance Land Purchases	3,200,000	-	-	-	-
Brook Run Trail	300,000	-	-	-	-
Equipment for Detective	-	-	-	23,000	-
Data Center Power Protection	25,620	-	-	-	-
Physical Access and Video Control Management System	50,000	-	-	-	-
Unified Threat Management System	30,000	-	-	-	-
FIPP ⁽¹⁾ -2015 Unallocated Balance	50,000	-	-	-	-
FIPP ⁽¹⁾ -DPT Bathroom & Meeting Room	150,000	-	-	-	-
FIPP ⁽¹⁾ -SDP Carpet & Entranceway	50,000	-	-	-	-
Equipment for Lieutenant	30,500	-	-	-	-
Equipment for Two Majors	61,000	-	-	-	-
City Hall Planning & Design	500,000	250,000	-	-	-
Gated Community Access Control	40,000	-	-	-	-
GIS Server	-	21,500	-	-	-
Speed / Message Trailer	-	11,200	-	-	-
Interview Room Recording Upgrade/ Replacement	-	10,000	-	-	-
Patrol Officers Capital	-	135,000	-	90,000	-
Detective Capital	-	25,000	-	-	-
Park Surveillance Cameras	-	271,000	-	-	-
FIPP ⁽¹⁾ -2016 Unallocated Balance	-	250,000	-	-	-
Data Switch Replacement	-	56,700	-	-	-
Wireless Communication Link for Traffic Signals and Cameras	-	26,000	-	-	-
NDCAC Bathroom Renovation	-	115,000	-	-	-
Vehicle Charging Station	-	28,090	-	-	-
MARTA Bus Shelter Replacement Brook Run	-	-	25,000	-	-
FIPP ⁽¹⁾ -2017 Unallocated Balance	-	-	250,000	-	-
FIPP ⁽¹⁾ -2018 Unallocated Balance	-	-	-	250,000	-
E-plan Software	-	-	-	25,000	-
Virtual Host Replacement	-	-	-	-	18,000
Storage Area Network (SAN) Replacement	-	-	-	-	95,000
	<u>\$ 4,487,120</u>	<u>\$ 1,199,490</u>	<u>\$ 375,000</u>	<u>\$ 388,000</u>	<u>\$ 128,000</u>
Total Capital Projects	\$ 12,057,120	\$ 8,746,985	\$ 9,410,000	\$ 5,429,393	\$ 6,694,354

⁽¹⁾ FIPP-Facilities Improvement Partnership Program

CAPITAL PROJECT FUNDING BY DEPARTMENT

	Projects 2014	Projects 2015	Projects 2016	Projects 2017	Projects 2018	Projects 2019
Department						
General Government	\$ 432,811	\$ 895,620	\$ 578,200	\$ 275,000	\$ 250,000	\$ 113,000
Public Safety	234,398	591,500	381,200	-	113,000	658,905
Public Works	4,670,000	6,745,000	7,240,495	5,035,000	5,041,393	5,722,449
Recreation	3,790,896	3,825,000	519,000	4,100,000	-	200,000
Community Development	13,000	-	28,090	-	25,000	-
Unallocated	144,573	-	-	-	-	-
	\$ 9,285,678	\$ 12,057,120	\$ 8,746,985	\$ 9,410,000	\$ 5,429,393	\$ 6,694,354

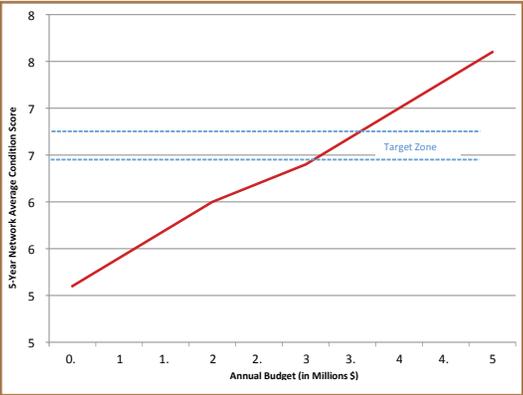
OPERATIONAL IMPACT OF FY2018 CAPITAL PROJECTS

Project Name	Estimated Net Annual Impact of FY 2017 Capital Projects on Operating Budget						Five Year Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
General Government							
IT Scheduled Equipment Replaced (FIPP)	\$ 113,000	\$ -	\$ -	\$ -	\$ -	\$ -	113,000
General Government	113,000	-	-	-	-	-	113,000
Public Safety							
GrantKey	15,000	-	-	-	-	-	-
Vehicle Replacement and Radio System Upgrade	643,905	-	-	-	-	-	643,905
Public Safety	658,905	-	-	-	-	-	658,905
Public Works							
Tilly Mill Road Sidewalk - North Peachtree to Womack	100,000	-	-	-	-	-	100,000
Peachtree Industrial Blvd Access Road Sidewalk (Grant Match)	50,000	-	-	-	-	-	50,000
2019 Road Resurfacing - Excludes LMIG projects	3,372,449	-	-	-	-	-	-
Mt Vernon Road @ Tilly Mill Road Intersection Improvements	300,000	-	-	-	-	-	-
Crosswalk Improvements - Mt Vernon Rd @ N Peachtree Rd & Dunwoody	50,000	-	-	-	-	-	-
Club Dr @ Happy Hollw Rd	-	-	-	-	-	-	-
Roberts Drive Improvements for New Austin Elementary	1,850,000	-	-	-	-	-	1,850,000
Public Works	5,722,449	-	-	-	-	-	5,722,449
Recreation							
Playground at Brook Run Park Baseball Fields	50,000	-	-	-	-	-	50,000
PCMS Football Field House	150,000	-	-	-	-	-	150,000
Recreation	200,000	-	-	-	-	-	200,000
Total Capital Projects & 5 Year Impact on Operational Budget	\$ 6,694,354	\$ -	4,825,630				

CAPITAL PROJECTS LISTING

CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE RESURFACING CAPITAL PROJECT

The level of funding allocated to resurfacing was determined based on an evaluation of capital paving and maintenance costs. The evaluation examined how the capital paving funding affects the street maintenance budget based on the 2013 Pavement Management Analysis report. The relationship between annual capital paving funding and the condition of the City's road network as measured by the Pavement Condition Index (PCI) was provided in the 2013 report as follows:



The minimum level of funding needed to maintain the road network condition at the time of the report was \$2.3 million. The City's evaluation attempted to determine what level of funding comes closest to meeting the City's goals of improving driving conditions while minimizing all associated long term costs by estimating the overall PCI and total annualized costs over a five year period for ten different funding scenarios. It was determined that a funding level of \$2.1 to \$2.5 million will provide a sustainable level of funding without further deterioration of overall pavement condition or increase in annual maintenance costs. To provide a higher level of service the city would need to increase capital spending to over \$3 million annually. This increase would be significantly higher than the corresponding decrease in the annual maintenance costs.



CAPITAL PROJECT FUNDING BY DEPARTMENT



**CONCEPT THROUGH
FINAL DESIGN**

**Mount
Vernon at
Tilly Mill Road**
Intersection Improvement
FY 2019 \$300K Design Phase
2021
Anticipated
Construction

**Roberts Drive
Improvements**
FY 2019 \$1.85M
2019
Construction

**Georgetown
Gateway Project**
FY 2018 \$700K
Applied Towards Construction
2020
Construction

**Sidewalk
Improvements**
FY 2019 \$100k
Overall Project Budget \$1.4M
Construction Tilly Mill Road
2019

**Pedestrian
Safety
Improvements
Peachtree Ind. Access
Road & Mt. Vernon at
North Peachtree**
FY 2019 \$100K
2019
Construction



**CONSTRUCTION
PHASE**

CONTINUED PLANNING	
Name	Anticipated Construction
Chamblee Dunwoody Road at Spalding Drive Intersection	2020
Peeler Road Sidewalk	2020
Ashford-Dunwoody Path Phase II	2020
Chamblee Dunwoody at Womack Road	2021
Westside Connector	2023
Chamblee Dunwoody Road - Dunwoody Village	TBD

DEBT ISSUANCE AND MANAGEMENT

The goal of the City's debt policy is to maintain a sound fiscal position; thereby only utilizing long-term debt to provide resources to finance needed capital improvements, while accumulating adequate resources to repay the debt. In addition, it is the City's goal to maintain and improve its credit rating through strong financial administration. The City acknowledges that failure to meet the demands of growth may inhibit its continued economic viability but also realizes that excess outstanding debt may have detrimental effects on the ability of the City to meet its continuing operational needs.

Issuing debt commits the City's revenues several years into the future and may limit its flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to this debt policy helps ensure that the City issues and manages its debt prudently in order to maintain a sound financial position and protect its credit rating.

Credit ratings are the rating agencies' assessment of the City's ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates a borrower must pay. Each of the rating agencies believes that debt management is a positive factor in evaluating issuers and assigning credit ratings. Therefore, implementing debt management practices will be viewed positively by the rating agencies and could influence the City's credit rating and ultimately lower borrowing costs.

COMPUTATION OF LEGAL DEBT LIMIT

Assessed Value	\$	3,925,129,607
Debt Limit 10% of Assessed Value	\$	<u>392,512,961</u>
Debt Applicable to Debt Limit (at 12/31/18)	\$	9,596,020
Unused Legal Debt Limit	\$	382,916,941

Note: The constitutional debt limit for general obligation tax bonds which may be issued by the City of Dunwoody is 10% of the assessed valuation of taxable property within the City. The Georgia Constitution (Article 9, Section 5, Paragraph 1) establishes the maximum debt limits for counties and other political subdivisions of the State. Under the Constitution, certain types of debt issued by a political subdivision, including cities, cannot exceed an amount that is equal to 10 percent of the assessed value of all taxable property located within that particular entity.

As indicated above, the legal debt margin of the City of Dunwoody beginning in fiscal year 2019 is \$392,512,961. This amount is based on the 2018 tax digest dated November 2018. The legal debt margin amount is important in that it 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. This means that when a majority of the voters in the City approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in amount that is sufficient to pay the bonds at maturity and the interest earned on the bonds.

Appropriations	BONDS		
	Principal	Interest	Total
Fiscal Year Ending December 31			
2019	343,799	186,598	530,397
2020	386,691	179,366	566,057
2021	432,872	171,252	604,124
2022	482,571	162,189	644,760
2023	536,035	152,105	688,140
2024	593,525	140,922	734,447
2025	655,323	128,559	783,882
2026	721,727	114,926	836,653
2027	793,058	99,930	892,988
2028	869,657	83,469	953,126
2029	951,890	65,435	1,017,325
2030	1,040,145	45,714	1,085,859
2031	1,788,727	35,417	1,824,144
	\$ 9,596,020	\$ 1,565,881	\$ 11,161,901

DEBT ISSUANCE AND MANAGEMENT

The City is obligated under an agreement through a financial institution to borrow funds from the Georgia Municipal Association for a city hall project. The total amount represents this note as of December 31, 2018 . The interest rate on the note is 1.98%.

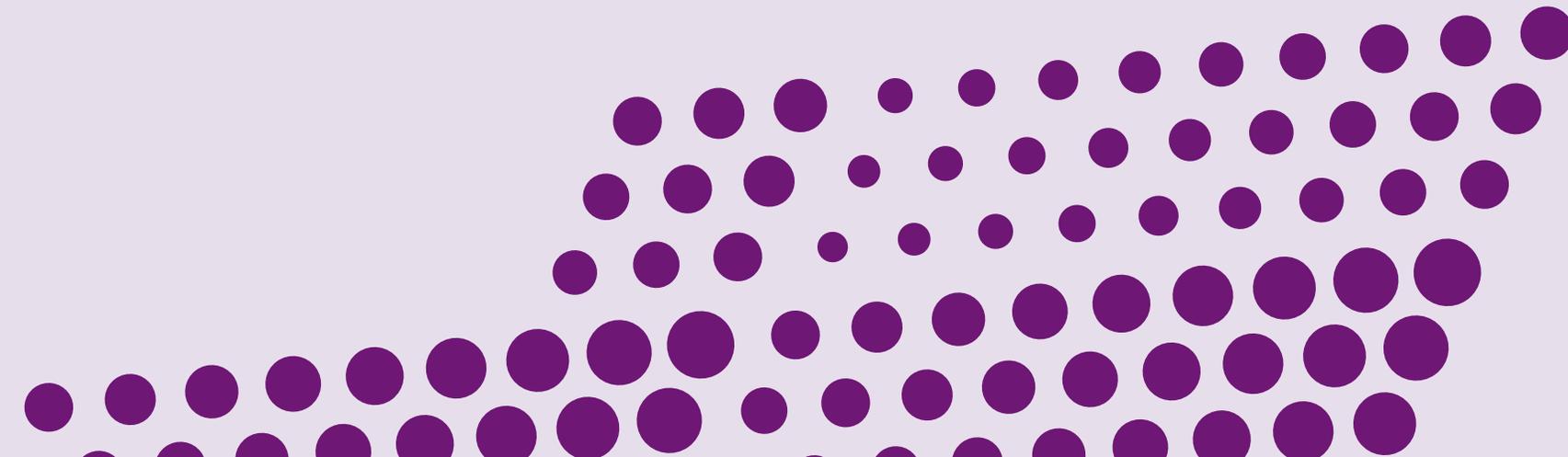
The decision to issue debt should be based on a number of factors. A matrix can be used to highlight the pros and cons of pay-as-you-go versus debt financing.

	Pay-As-You-Go	Debt Financing
Advantages:	No interest costs. Interest savings can be used to financial additional projects.	Allows for shorter time period for financing major projects.
	No legal or bond covenant requirements.	Allocates cost to citizens who receive the related benefits.
	No debt service payments required.	Expands capital improvement program.
	No additional tax levy is required.	Referendum approval indicates public support of the project.
	Conserve debt capacity and achieve a more favorable credit rating.	Usually required for revenue generating facilities.
Disadvantages:	Long savings period to finance major construction projects.	Interest costs.
	Allocates costs of project to citizens that may not benefit.	Additional tax levy may be required to repay debt.
	Limits capital improvement program to funds available.	Legal restrictions set by statute on debt issuance.
	Reserves cannot be established before the construction of revenue generating facilities.	Bond covenant requirements.
	Inflationary costs.	Voter approval may be required.



SECTION 5

DEPARTMENTAL BUDGET DETAIL

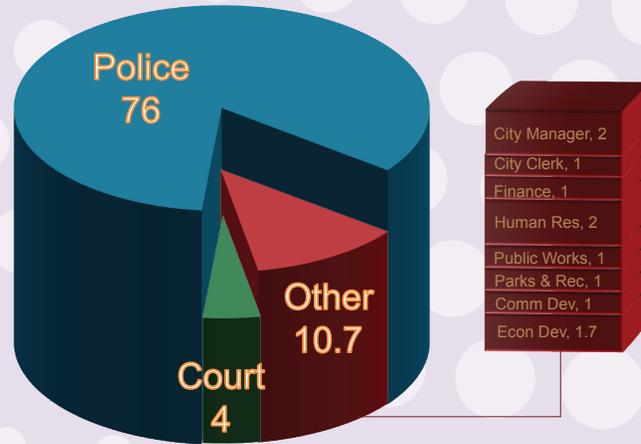


PERSONNEL POSITION CONTROL

Included within the internal control process between the Department of Finance and the Human resources Department is the allocation of approved positions. Although recruitment and retention resides with the Human resource Department, payroll resides with the Department of Finance, creating a common need for information. This information originates with the appropriated positions as shown in the chart below.

PERSONNEL POSITION SUMMARY

Department	FY 2017	FY2018	FY2019
City Manager	2	2	2
City Clerk	1	1	1
Finance & Administration	1	1	1
Municipal Court	4	4	4
Human Resources	2	2	2
Police	72	76	76
Public Works	1	1	1
Parks & Recreation	1	1	1
Community Development	1	1	1
Economic Development	1.7	1.7	1.7
Total Full -Time Equivalent Approved Positions	86.7	90.7	90.7



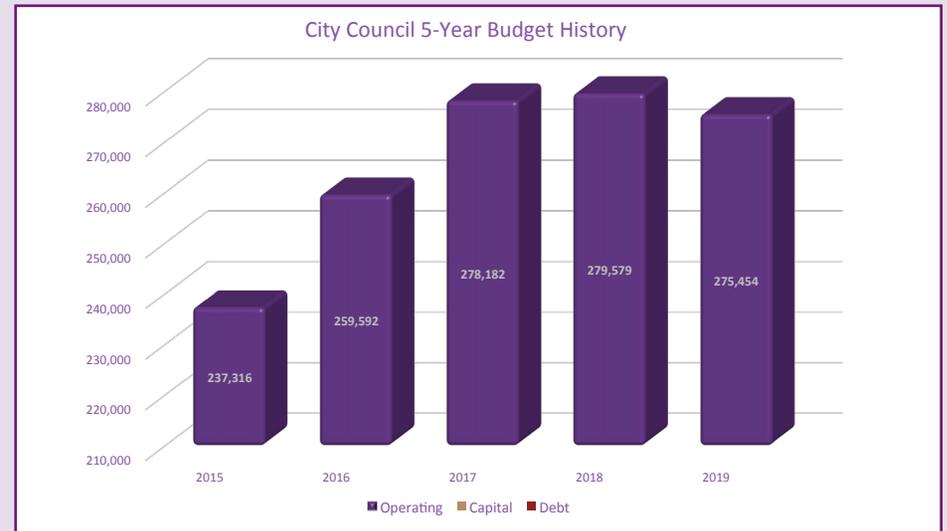
No positions were added in FY2019



MAYOR & CITY COUNCIL

Function	The Dunwoody City Council is comprised of six members who represent three districts and a Mayor who serves the entire city. These seven members have an equal voice in governing the City. Council members serve four-year terms. Every other year three council seats are up for re-election. The Mayor runs for re-election during seven years coinciding with the presidential race.
Positions	City of Dunwoody Mayor and 6 City Council Members
Mission Statement	To provide the highest quality of life for those who live, work, or play in our community, and to foster an environment where businesses can prosper. We will serve all stakeholders in a transparent manner resourceful, efficient, progressive, and professional leadership.
Current FY 2018 Budget	\$279,579
FY 2019 Adopted Budget	\$275,454
Change from PY Budget	\$4,125
Reason(s) for Change	<ul style="list-style-type: none"> Increase in liability insurance offset by reductions in health insurance

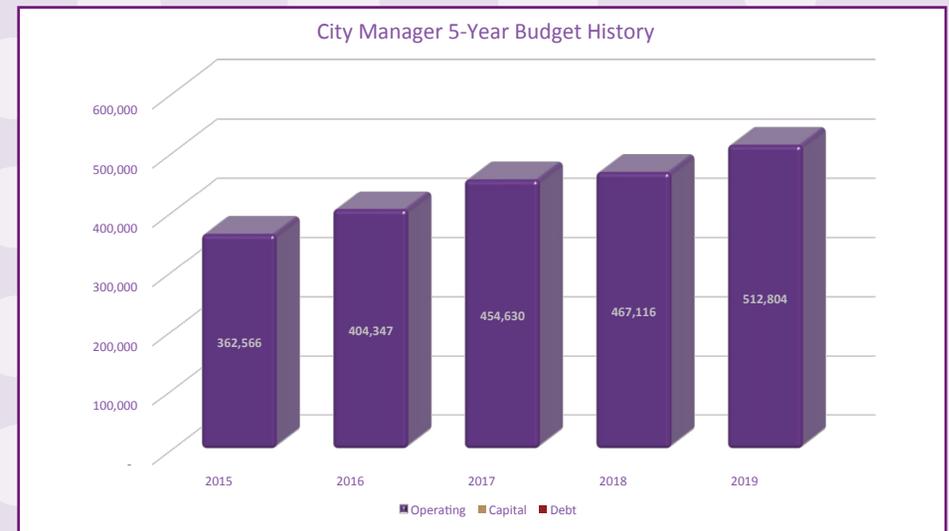
Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Regular Salaries	88,000	88,000	88,000	88,000
Group Insurance	83,168	80,527	107,538	86,574
Social Security	4,907	4,889	5,456	5,456
Medicare	1,148	1,143	1,276	1,276
Workers' Compensation	204	308	209	98
Prof Svcs	4,546	600	4,500	5,000
Technical Svcs	-	-	1,000	1,000
Repairs & Maintenance	1,250	9,000	2,500	2,500
Rentals	-	-	-	1,000
Insurance	32,803	78,382	20,000	45,000
Communications	553	5,026	6,500	6,500
Printing & Binding	-	-	3,550	700
Travel	2,320	771	15,300	11,100
Dues & Fees	4,323	1,380	3,000	3,000
Education & Training	2,851	4,932	6,550	6,550
Supplies	391	3,429	4,000	4,000
Food	2,447	2,276	5,500	3,000
Books & Periodicals	21	-	700	700
Small Equipment	729	-	4,000	4,000
Total Department Expenditures	229,660	280,663	279,579	275,454



CITY MANAGER

Function	The City Manager oversees the day-to-day operations of all City departments and supervises the department heads. In addition, he prepares a draft city budgets each year with the options for Council consideration. He researches and makes recommendations about topics of interest to the City Council. He spends a great deal of time meeting with citizens and citizen groups to better understand their needs, providing executive leadership that encourages good performance by City workers, and operating the City with a professional understanding of how all city functions operate together to their best effect.
Positions	2 Full Time Employees
Mission Statement	To develop a responsive, dynamic, representative local government organization that continually assesses its purpose and seeks the most effective and efficient techniques and technologies for serving the community.
Current FY 2018 Budget	\$467,116
FY 2019 Adopted Budget	\$512,804
Change from PY Budget	\$45,688
Reason(s) for Change	<ul style="list-style-type: none"> • Increase in personnel expenditures

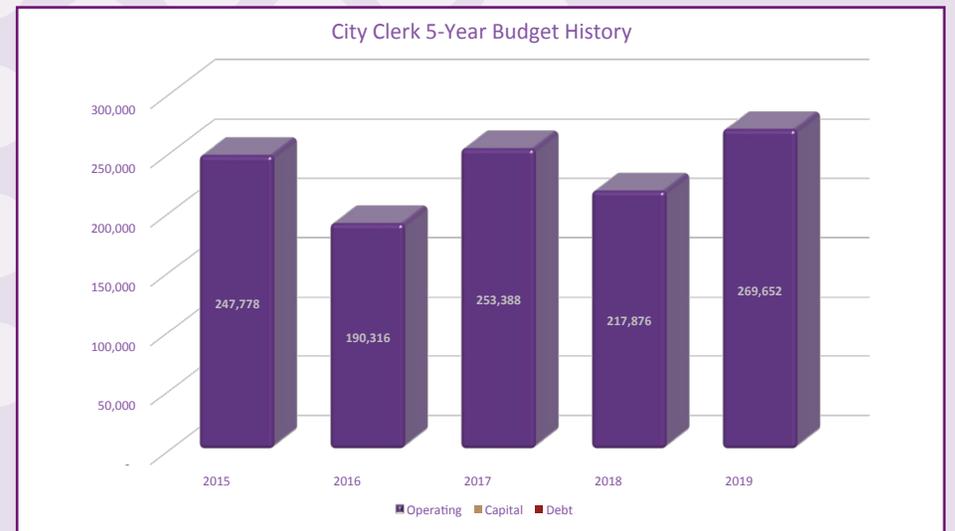
Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Regular Salaries	293,674	292,354	301,701	321,508
Group Insurance	47,294	58,026	50,230	71,625
Medicare	4,217	4,423	4,375	4,662
Retirement	66,619	53,026	68,770	73,264
Workers' Compensation	951	1,472	1,041	746
Prof Svcs	-	63	-	-
Repairs & Maintenance	-	2,270	-	-
Communications	1,623	1,231	1,842	1,842
Printing & Binding	-	95	1,000	1,000
Travel	3,130	696	7,400	7,400
Dues & Fees	4,097	5,645	5,345	5,345
Education & Training	895	490	5,200	5,200
Supplies	1,012	2,279	5,200	5,200
Food	1,702	632	1,500	1,500
Books & Periodicals	282	-	512	512
Small Equipment	4,036	-	3,000	3,000
Contingency	-	-	10,000	10,000
Total Department Expenditures	429,534	422,702	467,116	512,804



CITY CLERK

Function	The City Clerk's office is responsible for compliance with Federal, State and City mandates and regulations governing official City Council meetings, actions, and documentation; Elections, codification of City ordinances; and, City-wide policies and procedures concerning official government records.
Positions	1 Full Time Employee
Mission Statement	To assist the citizens and staff of the City of Dunwoody by providing prompt, courteous, and professional service that facilitates the transparent flow of information between the City, its citizens, and its stakeholders. This department manages agendas and minutes for the City Council as well as City boards and commissions. It also maintains organized and accurate records of all contracts, agreements, resolutions, ordinances, and other documents relevant to the City of Dunwoody.
Current FY 2018 Budget	\$217,876
FY 2019 Adopted Budget	\$269,652
Change from PY Budget	\$-35,512
Reason(s) for Change	<ul style="list-style-type: none"> Increase in professional services due to the costs associated with the 2019 election year

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Regular Salaries	105,588	101,961	107,542	114,857
Group Insurance	18,672	20,040	23,838	12,929
Medicare	1,542	1,582	1,560	1,666
Retirement	21,331	16,042	21,724	23,201
Workers' Compensation	234	1,582	257	129
Prof Svcs	31,548	12,458	5,000	65,000
Technical Svcs	3,250	1,920	1,250	1,300
Repairs & Maintenance	26,626	60,245	28,500	34,690
Communications	1,533	1,124	2,680	2,680
Advertising	670	-	2,000	2,000
Printing & Binding	698	-	1,500	150
Travel	325	-	3,750	3,750
Dues & Fees	285	180	275	300
Education & Training	65	1,500	12,475	3,475
Supplies	1,165	1,707	1,700	1,700
Food	160	516	400	600
Books & Periodicals	39	-	425	225
Small Equipment	3,496	450	3,000	1,000
Total Department Expenditures	217,227	221,307	217,876	269,652



CITY CLERK

2018 ACCOMPLISHMENTS

- Conducted open records training for all City staff in 2018
- Coordinated training for all City board members
- Continued working with all departments to ensure compliance with the Georgia Local Government Retention Schedule
- Worked directly with the Deputy Director of State Archives to propose revisions to the Georgia Local Government Retention Schedule
- Implemented custom fields in GovQA to assist customers in identifying police records they are requesting
- Performed all aspects of work related to the November 2018 Special Election, including publication of all required ads to ensure compliance with state law

2019 GOALS AND OBJECTIVES

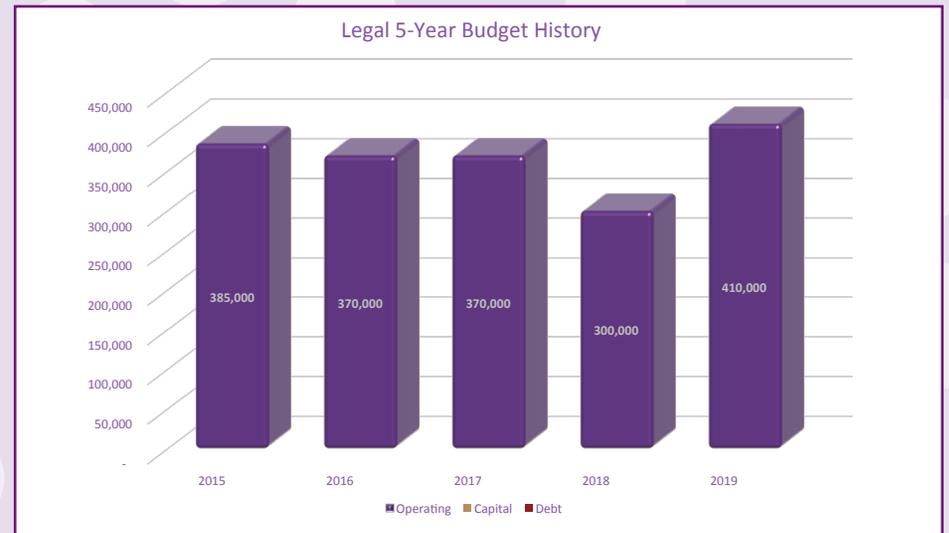
- Continue working with all departments to ensure records are purged and retained in compliance with the Local Government Retention Schedule
- Conduct open records training for all staff members
- Coordinate training for all City boards
- Implement universal custom fields in GovQA to provide guidance to requestors of public records
- Perform all aspects of work related to the November 2019 General Election, including publication of all required ads, qualifying candidates for office, and receiving of all candidate filing records to ensure compliance with state law

Key Performance Indicators	Actual	Actual	Actual	YTD (Sep 2018)
	FY 2015	FY 2016	FY 2017	FY 2018
Number of agendas published by 5:00 p.m. Thursday prior to City Council Meeting	34	43	53	23
Number of ordinances and resolutions digitized within one week of Council action	39	68	70	20
Number of open records requests	1056	2266	3326	2678

CITY ATTORNEY

Function	The City Attorney's office provides sound legal counsel to the City's elected officials, department, and agencies, and prosecutes violations of Civil Ordinances in Dunwoody Municipal Court. They also represent the City in litigation.
Positions	Contract
Mission Statement	To provide timely and accurate professional services to the City Council, City Manager, staff and the City boards and commissions, involving all legal matters of municipal concern. The City Attorney serves at the pleasure and direction of the City Council.
Current FY 2018 Budget	\$300,000
FY 2019 Adopted Budget	\$410,000
Change from PY Budget	\$110,000
Reason(s) for Change	<ul style="list-style-type: none"> Increase in retainer fee; inclusion of lobbyist expenses

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Prof Svcs	65,000	172,525	-	70,000
Prof Svcs-Legal	173,315	125,599	200,000	240,000
Prof Svcs-Litigation	14,250	46,551	100,000	100,000
Communications	75	10	-	-
Supplies	190	206	-	-
Food		187	-	-
Total Department Expenditures	252,830	345,079	300,000	410,000



2018 ACCOMPLISHMENTS

The legal department continues to argue the collection of all tax revenues owed to the City.

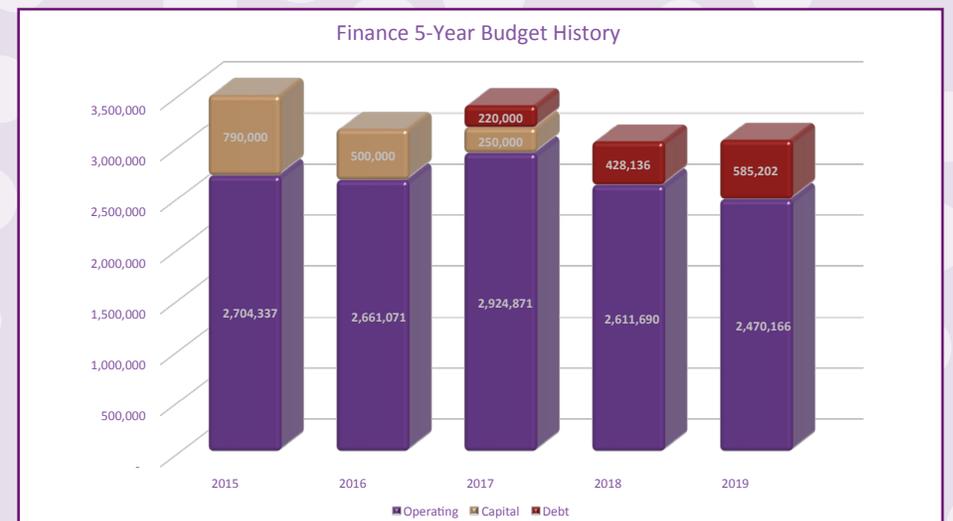
2019 GOALS AND OBJECTIVES

The legal department will continue to represent the City of Dunwoody in all matters with zeal and vigor in all aspects of City business.

FINANCE & ADMINISTRATION

Function	The Finance and Administration Department is responsible for all financial operations, contract administration, physical plant, administrative and facility services and coordinating the annual audit. The divisions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Purchasing, Contract Administration, Human Resources, and Facilities.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide all stakeholders in a transparent and efficient manner with professional, courteous, and reliable services that are timely and accurate. The department is responsible for all financial operations, information technology, contract administration, administrative services, facility services, and coordinating the annual audit.
Current FY 2018 Budget	\$3,371,353
FY 2019 Adopted Budget	\$3,055,368
Change from PY Budget	\$-315,985
Reason(s) for Change	<ul style="list-style-type: none"> Reduction in rental expense due to purchase of the new city hall building

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Regular Salaries	154,064	155,548	155,372	157,108
Group Insurance	26,836	28,726	34,225	34,142
Medicare	2,169	2,324	2,253	2,279
Retirement	30,839	24,468	31,386	31,736
Workers' Compensation	347	528	371	177
Other Employment Benefits	7,662	4,473	20,585	19,425
Official/Admin Svcs-CGA	1,060,531	1,157,693	1,164,304	1,261,444
Prof Svcs	78,892	193,863	178,767	80,160
Technical Svcs	54,279	25,479	54,080	63,080
Repairs & Maintenance	174,299	239,423	395,890	302,680
Rentals	264,127	33,674	364,516	25,180
Insurance	87,323	232,242	100,000	110,000
Communications	6,430	10,954	14,160	12,380
Advertising	1,981	-	3,600	3,880
Printing & Binding	3,416	445	11,450	11,450
Travel	2,983	8,822	5,500	5,700
Dues & Fees	48,729	84,631	53,335	53,535
Education & Training	620	3,310	4,000	4,000
Other Purchased Svcs-Other	63,208	57,697	73,200	85,600
Supplies	12,522	26,121	19,800	35,300
Electricity	105,874	121,910	156,000	134,760
Gasoline	-	-	5,000	5,000
Food	15,723	9,062	21,500	24,450
Books & Periodicals	276	-	1,700	1,700
Small Equipment	4,079	13,574	20,000	5,000
Transfers Out-Debt	213,444	964,776	480,359	585,202
Transfers Out-Capital	950,000	-	-	-
Total Department Expenditures	3,370,653	3,399,744	3,371,353	3,055,368



ACCOUNTING AND REPORTING DIVISION

Function	The Accounting Division is responsible for all financial operations of the City. This includes maintaining the City's financial records, facilitating budget preparation, coordinating the annual audit, processing payroll and reporting financial data internally and externally.
Positions	Consultants
Mission Statement	To maintain the financial integrity of all accounting records and City transactions. The division provides accounting, payroll, and financial analysis services to all City Departments; processes payments to vendors, Contractors, suppliers, and employees; and reports all financial transactions and analyses to assist management in making informed economic decisions.

2018 ACCOMPLISHMENTS

- Worked with Marketing for rollout of new portal for annual audit presentation (submit same to GFOA for award)
- Launched new transparency website enabling citizens to search and view details transaction history and financial reports
- Worked with county/state on SPLOST implementation
- Completed 2017 audit process with zero findings
- Implemented new payroll software
- Completed a successful legislative session
- Established process to coordinate Dunwoody Community Development and DeKalb Tax Commissioner to ensure real estate improvements permitted through the city are communicated to county for tax assessment modifications
- Developed Budget Policy for Council approval
- Completed major upgrade to City's accounting system
- Eighth Annual Dunwoody Accounting Conference held in May (~140 scheduled attendance)
- In 2017 through the Purchasing Card Program, we received a rebate check for \$19,51797 from the JP Chase Rebate Program
- Implemented a Procurement Tracking Worksheet

2019 GOALS AND OBJECTIVES

- Implement Budget Software to be used for 2020 budget process
- Implement paperless forms processing (starting with Hotel Tax Reporting form)
- Repeat past accomplishments with successful audit and budget process in 2019
- Work with Council and state delegation during 2019 legislative session
- Host 9th Annual Accounting Conference
- Develop Budget Process to incorporate long term operating costs into capital project planning and approvals
- Launch SPLOST accounting policies to accurately approve and account SPLOST projects

REVENUE ADMINISTRATION DIVISION

Function	The Revenue Administration Division is responsible for collecting excise taxes pursuant to City ordinances as well as processing and administering occupation tax certificates, alcohol licenses, massage regulatory licenses, secondhand dealer permits, alcohol pouring permits, solicitor permits, and other City revenues.
Positions	Consultants
Mission Statement	To provide the City of Dunwoody with a true advantage by facilitating innovative and creative technologies solutions, enabling our workforce to perform their jobs more efficiently and timely, and allowing our citizens and businesses to have access to information and City services anywhere and anytime to achieve a better quality of life.

2018 ACCOMPLISHMENTS

- Rolled out an informative “How to” video to help potential business owners obtain an occupational tax certificate
- Worked with Code Enforcement on the non-renewed Occupational Tax Sweep for businesses that did not renew their occupational tax certificates by the ordained deadline
- Worked with legal to ensure proper identification of Direct Insurers VS Insurance agencies & brokers

2019 GOALS AND OBJECTIVES

- Remain focused on providing excellent customer service and improving revenue processes
- Working on building an open relationship with Perimeter Mall management staff to help maintain a current listing of businesses in the mall
- Focus on reviewing its policies and procedures to ensure it is servicing our customers in the most efficient manner

KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2015	Actual FY 2016	Actual FY 2017	YTD (Sep 2018) FY 2018
Number of new licenses issued	285	186	261	184
Number of license renewals issued	2,297	2,271	2,266	2,854

HUMAN RESOURCES DIVISION

Function	The Human Resources Division is responsible for providing support to department managers and employees regarding employment, training, employee relations, benefits, compensation and safety in order to attract, develop, motivate and retain a diverse workforce within a supportive work environment.	
Positions	2 Full Time Employees	
Mission Statement	To provide outstanding customer service and stewardship of resources in attracting, selecting, and retaining a high performing, diverse workforce.	
Current FY 2018 Budget	\$377,966	
FY 2019 Adopted Budget	\$409,133	
Change from PY Budget	\$31,167	
Reason(s) for Change	Increase in personnel expenditures	

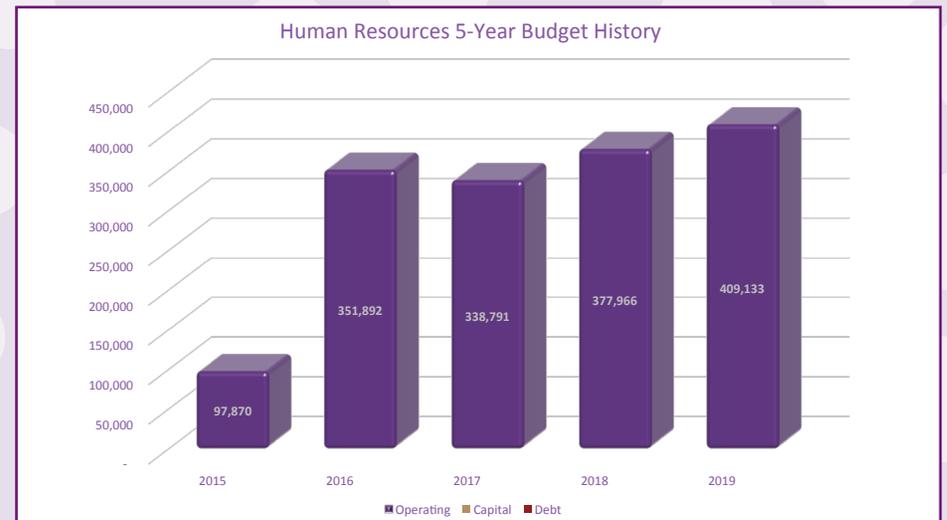
Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Regular Salaries	136,973	115,414	144,547	168,626
Group Insurance	15,059	14,931	20,392	35,658
Medicare	2,030	1,823	1,996	2,446
Retirement	27,387	18,058	29,162	34,063
Workers' Compensation	343	559	369	190
Other Employment Benefits	-	-	35,000	36,250
OEB: Wellness	19,401	27,336	-	-
Prof Svcs	1,000	12,672	31,000	15,000
Technical Svcs	567	664	6,200	9,700
Communications	994	1,653	2,600	2,600
Advertising	295	-	1,500	1,500
Printing & Binding	-	-	1,800	1,000
Travel	-	-	4,800	4,800
Dues & Fees	781	586	1,050	1,250
Education & Training	30,787	35,981	92,100	92,100
Supplies	387	614	2,250	2,250
Food	-	-	600	600
Books & Periodicals	-	-	100	100
Small Equipment	392	-	2,500	1,000
Total Department Expenditures	236,396	230,290	377,966	409,133

2018 ACCOMPLISHMENTS

- Managed a transition to a new workers' compensation carrier for better claims administration and an improved service level for the City's employees
- Chaired the City's Wellness Committee, which promotes the Wellness Program
- In the spring, the Human Resources Department managed a conversion to a new HRIS vendor
- Scheduled annual training on the City's harassment, discrimination and retaliation policies

2019 GOALS AND OBJECTIVES

- Conduct ongoing employee training
- Follow insurance trends and choose vendors that will provide the most effective savings to the City without sacrificing customer service
- Promote the employee wellness program and seek to implement new ideas to maintain a culture of wellness at the City





INFORMATION TECHNOLOGY DIVISION

Function	The Information Technology Division is responsible for providing the City and its residents appropriate and cost-justified technology tools and solutions to collaboratively enable the delivery of services.
Positions	Consultants
Mission Statement	To provide the City of Dunwoody with a true advantage by facilitating innovative and creative technological solutions, enabling our workforce to perform their jobs more efficiently and timely, and allowing our citizens and businesses to have access to information and City services anywhere and anytime to achieve a better quality of life.
Current FY 2018 Budget	\$1,263,015
FY 2019 Adopted Budget	\$1,462,502
Change from PY Budget	\$199,487
Reason(s) for Change	<ul style="list-style-type: none"> • Increase in repairs and maintenance related to the new city hall building and other facilities coming on line • Increase in scheduled equipment replacements

2018 ACCOMPLISHMENTS

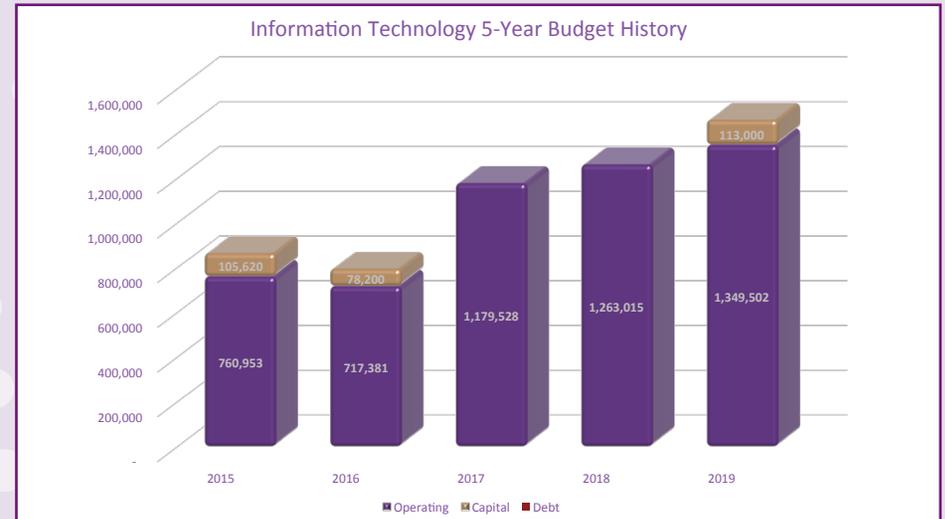
- Managed the technology infrastructure buildout for the new Dunwoody City Hall
- Completed the implementation and roll-out of the new Hyland OnBase Agenda Management and Document Management system, which included a new iPad application
- Maintained an SLA response rate of over 90% and an incident resolution rate of 100%
- GIS configured Cityworks to allow Public Works staff to edit GIS data (roadway assets) and will expand to storm water by end of 2018
- GIS configured multiple apps in ArcGIS Online for staff to collect and inspect information such as building permits, microcell antennas, driveways, and storm water
- GIS configured apps to better inform the public such as 'My Elected Representatives' and is preparing to launch 'Dunwoody Projects Story Map'
- GIS doubled its content on its Open GIS Data portal resulting in 3,400 visits so far in 2018
- GIS joined the Waze Connected Citizens Program and is looking ahead to exploring the depth of integration that is possible with the City's GIS starting with a Waze Dashboard slated for launch in 2018
- GIS participated in the Local Update of Census Addresses (LUCA) program, leveraging the department's commitment to thorough address mapping to aid in accurate population counts within the City for the 2020 Census

2019 GOALS AND OBJECTIVES

- Upgrade the City's primary storage systems and virtual hosts
- Cloud replication project
- Cylance Endpoint Protection implementation
- Baseball park video system
- Parks Wireless Project
- Maintain an SLA response and resolved rate of over 90%
- Develop full integration between Cityworks and ArcGIS (Server and ArcGIS Online) including single sign-on, editing and workflows that leverage both systems and enable Public Works to communicate visually (with maps) about their activities
- Migrate DIRECT Map to Waze schema and develop 2-way data processes for road events (closures, planned construction, etc) and develop informative apps
- Expand GIS technology footprint through additional server enhancements and utilize redundancy benefits available in ArcGIS Online to ensure systems are configured properly for usage/traffic and high-availability
- Catalog and map Road and Storm Water Easements
- Map Secondary Addresses for commercial and apartments

INFORMATION TECHNOLOGY DIVISION

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Official/Admin Svcs	709,505	749,947	749,947	792,694
Technical Svcs	16,310	(4,434)	20,500	34,500
Repairs & Maintenance	254,455	335,344	316,878	412,143
Rentals	-	466	-	9,000
Communications	21,218	93,927	90,640	93,440
Printing & Binding	-	-	500	-
Education & Training	-	-	8,500	-
Supplies	16	1,073	-	500
Small Equipment	90,450	63,856	76,050	7,225
Transfers Out-Capital	-	-	-	113,000
Total Department Expenditures	1,091,955	1,240,178	1,263,015	1,462,502



KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual	Actual	Actual	YTD (Sep 2018)
	FY 2015	FY 2016	FY 2017	FY 2018
Number of help desk tickets	1,786	2,028	1,323	1,165
Number of help desk tickets resolved successfully	1,755	1,981	1,269	1,095

MARKETING AND PUBLIC RELATIONS DIVISION

Function	The Marketing and Public Relations Division is responsible for helping other City departments and facilities identify what information and messages need to be conveyed to Dunwoody's diverse audiences and make sure that this is done in the most effective manner possible.
Positions	Consultants
Mission Statement	To consistently brand and promote the City of Dunwoody and its many assets, inspirations, and potential, focusing on our history, our citizens, and our exciting vision of bold new directions for the future.
Current FY 2018 Budget	\$579,546
FY 2019 Adopted Budget	\$608,032
Change from PY Budget	\$28,486
Reason(s) for Change	<ul style="list-style-type: none"> • Increase in budgeted advertising expenses in line with department trends

2018 ACCOMPLISHMENTS

- Coordinated launch, rollout, and implementation of new city logo and brand
- Assisted Public Works department with promoting the 2018 capital programs
- Worked with Parks & Recreation department on outreach, advertising and communications for Run Parks Master Plan Updates and coordinated public input surveys and meetings, and the recreation/event guidebook development, logistics, advertising and outreach
- Worked with Community Development on the Dunwoody Village Overlay Update and Peachtree Industrial Boulevard Market Study projects, and coordinated public input surveys and meetings
- Managed celebration activities for key milestones including 10 year Anniversary of Incorporated, move to new City Hall, Opening of New Ballfields, etc
- Successfully promoted, managed and communicated the 2018 Citizen satisfaction survey
- Promoted opportunities for video storytelling and online visual information sharing
- Worked closely with the Economic Development Department to promote benefits and impacts of Hotel-Motel Tax initiative, create a Placemaking guidebook, promote the Dine-In-Dunwoody program, and revamp the online EcDev toolkit

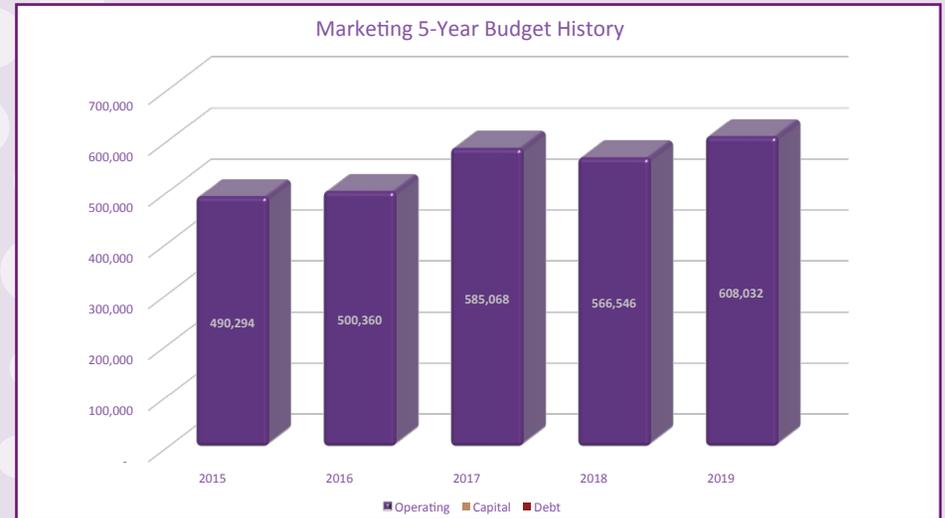
2019 GOALS AND OBJECTIVES

- Work with all city departments to promote, communicate and engage with residents on various 2019 capital and planning projects
- Manage, promote and host grand openings and milestones:
 - Tilly Mill Road Sidewalk
 - Chamblee Dunwoody at Spalding Drive Intersection Improvement project
 - Construction and development of the Brook Run Park upgrades
 - Roberts Drive Improvements for new Austin Elementary
 - Peachtree Industrial Boulevard Access Road Sidewalk
 - Perimeter Center Park Opening
- Prepare materials, coordinate events, set up city tent/table and staff city events to promote civic engagement and project/program information sharing opportunities (MLK, Jr Day of Service, Lemonade Days, Art Festival, Earth Day & Stream Clean-Up, Pic in the Park, Food Truck Concert Opening, Family Fitness Day, Memorial Day, July Fourth Parade, and other city-centric events)
- Coordinate and manage opportunities for citizen engagement
- Manage and coordinate timely Volunteer Coordination Committee meetings and efforts

MARKETING AND PUBLIC RELATIONS DIVISION

- Timely creation and distribution of quarterly Dunwoody Digest newsletter
- Creative updates to promote a refreshed city website
- Work cooperatively with Dunwoody-based nonprofit sponsors to support and market events and celebrations
- Livestream Town Hall event and other important meetings

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Official/Admin Svcs	316,053	322,369	322,396	328,853
Prof Svcs	31,532	59,700	46,250	45,804
Technical Svcs	34,416	67,098	42,400	44,375
Communications	1,757	18,840	10,000	12,000
Advertising	106,192	72,488	40,000	63,000
Printing & Binding	22,764	35,332	79,000	84,000
Dues & Fees	130	-	2,000	3,000
Supplies	21,762	30,256	30,000	18,000
Food	2,289	1,258	4,000	4,000
Small Equipment	1,462	10,921	3,500	5,000
Total Department Expenditures	538,357	618,262	579,546	608,032



KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2015	Actual FY 2016	Actual FY 2017	YTD (Sep 2018) FY 2018
Number of media inquiries	147	215		209
Number of public engagement opportunities/community meetings/events	27	29		29
Number of attendees at engagement opportunities/community meetings/events	1450	7935		8395
Unique visitors to Dunwoody website	147,741	133,669		123,177
Unique page views on Dunwoody website	494,271	486,889		454,592
Number of Facebook posts	339	314		288
Number of Tweets	355	366		303

MUNICIPAL COURT

Function	The Municipal Court has jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody, Georgia. Utilizing the most steadfast technology, the Administration of Dunwoody Municipal Court will ensure accuracy of all court records, account for all fines and fees receipted in a transparent manner, and strive to provide expeditious, fair, and reliable adjudication of all cases while providing courteous customer service to its customers and community.
Positions	4 Full Time Employees
Mission Statement	To provide fair and impartial jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody.
Current FY 2018 Budget	\$609,312
FY 2019 Adopted Budget	\$678,891
Change from PY Budget	\$69,579
Reason(s) for Change	<ul style="list-style-type: none"> • Increase in legal fees for court solicitor • Increase in personnel costs due to across the board salary increase

2018 ACCOMPLISHMENTS

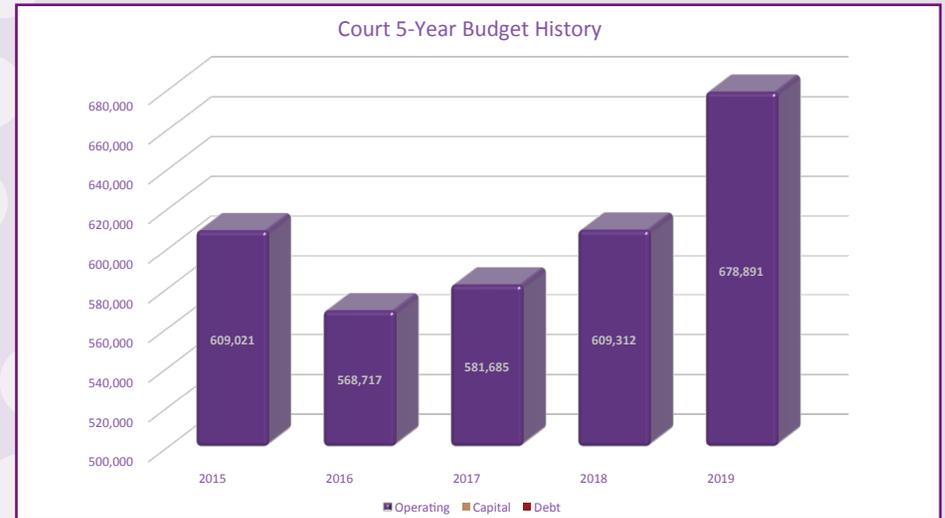
- Paced to process for a second year in a row process over 10,000 citations this year
- Started its sixth year of Amnesty which is geared towards individuals with past due traffic citations and or active bench warrants for failing to appear in court
- Continued our call notify campaign to customers as a reminder of upcoming court dates, adding failure to appear calls and amnesty announcement calls
- Averaged a 96% clearance rate (The clearance rate is calculated by dividing the number of citations disposed by the number of citations filed expressed as a percentage)
- The court completed its audit of our bench and probation warrants

2019 GOALS AND OBJECTIVES

- Continue mandated municipal clerk trainings and future developmental training opportunities
- Continue to report records electronically with the Department of Driver Services within 10 days of disposition
- Continue to update Computerized Criminal Histories through GCIC within 30 days of disposition

MUNICIPAL COURT

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Regular Salaries	178,759	170,676	190,108	205,161
Overtime Salaries	283	903	7,800	7,800
Group Insurance	47,255	57,117	54,377	57,504
Medicare	2,635	2,672	2,757	2,975
Retirement	29,619	27,574	38,402	41,443
Workers' Compensation	450	642	454	2,294
Prof Svcs	50,932	45,240	61,050	59,550
Prof Svcs-Court Solicitor	82,683	66,252	126,050	172,035
Prof Svcs-Public Defender	11,526	21,294	20,000	30,000
Technical Svcs	20,065	16,633	34,260	36,260
Repairs & Maintenance	22,568	3,819	22,854	23,154
Rentals	560	291	-	-
Communications	2,464	1,811	4,960	4,960
Printing & Binding	537	-	3,500	3,500
Travel	2,303	955	5,700	5,700
Dues & Fees	2,185	3,720	935	935
Education & Training	982	-	4,425	5,000
Other Purchased Svcs-Other	10	22	-	-
Supplies	1,864	5,185	5,500	5,500
Food	1,198	1,535	2,200	2,200
Books & Periodicals	1,347	-	1,200	1,500
Small Equipment	6,019	3,967	22,780	11,420
Total Department Expenditures	466,242	430,308	609,312	678,891



KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2015	Actual FY 2016	Actual FY 2017	YTD (Sep 2018) FY 2018
Number of citations filed	8,735	8,790	10,033	6,899
Number of cases heard at trial	95	74	57	44
Number of cases disposed	8,910	7,937	8,240	6,725
Number of docket closures	104	122	121	93
Number of failure to appear notices	830	1,101	932	748
Number of computerized criminal histories	841	1,035	1,931	1,129

POLICE DEPARTMENT

Function	The Police Department provides professional law enforcement services to the residents of the City of Dunwoody and the untold thousands of others who work in and visit Dunwoody daily.
Positions	59 Sworn Officers and 10 Non-Sworn Civilian Employees
Mission Statement	To work in partnership with the residents and businesses of Dunwoody to provide a safe and secure environment through the delivery of fair and impartial police services, proactive problem solving and increased community partnerships. Will operate in a transparent manner maintaining the highest level of integrity while working to improve the quality of life for all those who live, work, and play in Dunwoody.
Current FY 2018 Budget	\$9,797,716
FY 2019 Adopted Budget	\$9,417,856
Change from PY Budget	-\$379,860
Reason(s) for Change	<ul style="list-style-type: none"> • Increase in personnel costs due to across the board salary increase • Decrease cost in capital due to projects now funded from SPLOST

2018 ACCOMPLISHMENTS

- Implemented the PTO training program (replaces the FTO program) for recruit officers, which provides the department with a more effective training program to more effectively meet the contemporary needs of the City
- Implemented a new in-car camera system for patrol staff which allows for a more cost-effective and efficient method of documenting officer's action in the field This system is on the same platform as is the department's body camera system
- Radio infrastructure testing which will allow the department to identify cost-effective methods of improving radio coverage within the City and thereby increasing officer efficiency, officer safety, and public service
- Attained State Re-certification via the Georgia Association of Chiefs of Police
- Participated in multi-jurisdictional operations targeting the sexual exploitation of females Juvenile and adult females were rescued from sexual servitude during these operations
- Hosted our first two AED/CPR Certification classes for our community
- Conducted several Active Shooter training classes for the community

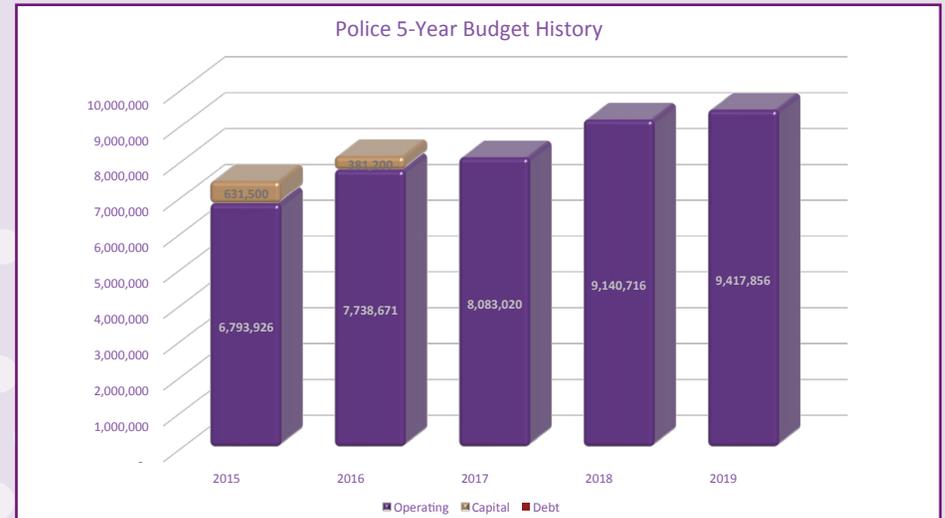
- Coordinated a successful Large Truck & Bus Enforcement Initiative on I-285 with multiple departments Over 900 citations written by all departments
- Hired and trained our first two Non-Certified officers who we sent to Basic Mandate Training

2019 GOALS AND OBJECTIVES

- Maintain compliance with the certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police
- Participate in security operations for the Super Bowl
- Participate in multi-jurisdictional operations targeting the sexual exploitation of females
- Purchase and implement a firearms simulator in our training program

POLICE DEPARTMENT

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Regular Salaries	4,050,803	3,876,182	4,387,804	4,669,906
Overtime Salaries	152,648	168,997	313,112	330,063
Group Insurance	1,130,569	1,245,921	1,701,952	1,880,694
Medicare	59,821	62,087	68,164	72,500
Retirement	816,540	629,819	949,585	1,009,994
Workers' Compensation	95,571	252,268	178,987	91,329
Prof Svcs	25,454	23,738	29,550	27,600
Technical Svcs	15,733	10,809	15,600	12,840
Repairs & Maintenance	279,417	310,707	346,057	375,221
Rentals	33,911	37,982	35,884	44,584
Insurance	208,562	547,410	215,361	256,981
Insurance Claims	15,861	-	20,000	15,000
Communications	78,560	72,836	92,009	89,952
Advertising	990	-	3,300	2,300
Printing & Binding	4,429	13,017	8,300	8,200
Travel	61,235	65,474	42,900	62,900
Dues & Fees	12,841	10,176	16,676	10,600
Education & Training	38,596	42,695	51,570	62,740
Supplies	137,751	220,763	174,224	183,952
Gasoline	172,530	174,747	233,000	200,000
Food	3,227	2,880	6,500	5,000
Small Equipment	107,987	202,797	225,881	44,095
Machinery & Equipment		-	79,000	-
Transfers Out-Capital		360,000	600,000	(41,095)
Total Department Expenditures	7,504,398	8,332,035	9,797,716	9,417,856



KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual	Actual	Actual	YTD (Sep 2018)
	FY 2015	FY 2016	FY 2017	FY 2018
Number of calls	56,399	43,343	61,941	44,645
Number of Priority 1 calls	550	529	434	381
Number of alarm Calls	3,648	2,626	3,409	2,307
Officer-initiated incidents	31,011	23,999	36,831	28,595
Number of Part 1 violent crimes	88	70	61	57
Number of Part 1 property crimes	2,058	1,549	2,019	1,516

E911 (GENERAL FUND)

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Transfers to E911	12,254	78,181	175,000	125,000
Total Department Expenditures	12,254	78,181	175,000	125,000

PUBLIC WORKS & STORMWATER

Function	Public Works manages, develops and maintains the City's roadways, parks, and stormwater systems. The Public Works Department is committed to providing high quality and responsive service to the residents and business owners of Dunwoody. The On Call and Maintenance staff strives to respond to citizen and community requests in a professional manner. They address issues and concerns such as repairing damaged curbs, gutters, catch basins, sidewalks and roadway paving, maintaining traffic lights and signs, and maintaining rights-of-way by mowing grass and removing trash and debris. The City also works closely with the Georgia Department of Transportation, the Atlanta Regional Commission, and DeKalb County Public Works Transportation Division to assure that roads within Dunwoody are maintained and improved.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide high quality and responsive service to the residents and business owners of Dunwoody with regard to management, development, safety and maintenance of the City's roadways, parks, and storm water systems.
Current FY 2018 Budget	\$2,808,756
FY 2019 Adopted Budget	\$2,627,515
Change from PY Budget	-\$181,261
Reason(s) for Change	<ul style="list-style-type: none"> • Decreased maintenance costs for improved road system

PUBLIC WORKS & STORMWATER

PUBLIC WORKS – ADMINISTRATION

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Regular Salaries	130,418	127,848	137,405	144,458
Group Insurance	22,805	25,522	29,069	30,375
Medicare	1,876	1,958	1,993	2,095
Retirement	21,003	20,034	27,756	29,181
Workers' Compensation	507	761	554	335
Official/Admin Services	319,464	326,040	339,951	350,150
Professional Services	76,060	14,640	110,000	33,000
Tree Fund Expenses	32,345	189,386	92,000	96,000
Technical Services	3,898	8,846	2,400	5,400
Repairs & Maintenance	27,391	66,972	35,065	43,000
Rentals	-	-	-	12,000
Insurance Claims	130	-	1,000	1,000
Communications	1,389	1,284	2,200	1,995
Advertising	1,334	427	2,000	1,400
Printing & Binding	2,070	2,204	1,200	2,400
Travel	832	93	4,750	4,250
Dues & Fees	300	600	500	500
Education & Training	1,717	1,062	3,000	3,000
Supplies	639	3,354	2,800	2,000
Electricity	485,186	501,914	492,120	514,950
Food	266	-	-	-
Books & Periodicals	-	-	100	100
Small Equipment	1,820	854	500	2,000
Total Department Expenditures	1,131,450	1,293,800	1,286,363	1,279,589

PUBLIC WORKS – MAINTENANCE

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Prof Svcs	6,989	24,923	50,000	-
R&M - Storm Damage Removal	125,671	20,327	40,000	40,000
R&M - Street Maintenance	603,050	306,253	605,000	602,000
R&M - Traffic Signals	227,100	168,849	388,000	355,000
R&M - Right of Way Maintenance	184,619	176,100	192,000	192,000
Supplies	32,776	57,825	70,000	70,000
Transfers Out-Capital	4,745,269	106,435	177,393	88,926
Total Department Expenditures	5,925,474	860,712	1,522,393	1,347,926

2018 ACCOMPLISHMENTS

- Completed 16 lane miles of paving resulting in over ½ of the city's roads being paved since incorporation
- Constructed sidewalks on Womack Road, Dunwoody Club Drive, Central Parkway and Ashford Gables Drive
- Completed construction plans for Roberts Drive improvements at the new Austin Elementary School
- Completed the Perimeter Activity Center traffic signal communication project
- Constructed a water quality basin at the Dunwoody Nature Center
- Completed an update citywide pavement condition assessment

2019 GOALS AND OBJECTIVES

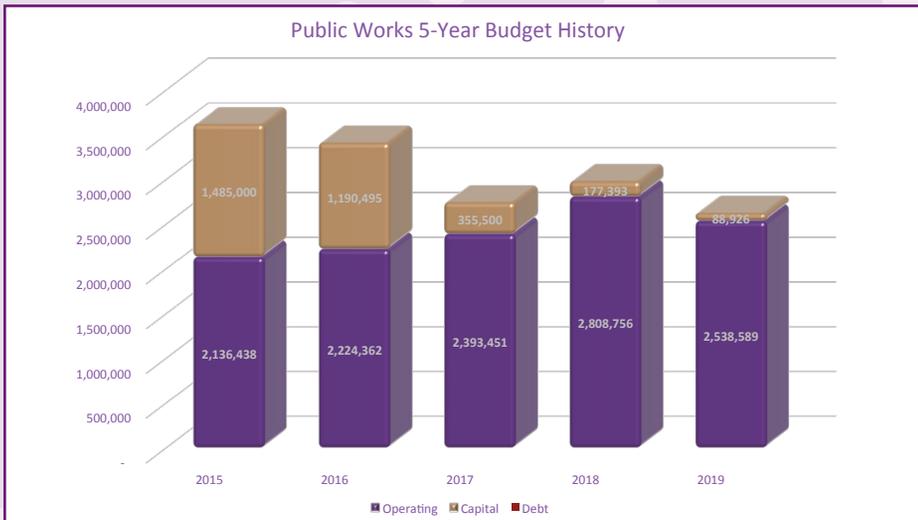
- Complete construction of the Roberts Drive improvements at the new Austin Elementary School
- Complete 16 lane miles of paving
- Construct the northern segment of the Winters Chapel Multi-use Path
- Begin construction of the Georgetown Gateway project
- Complete the Dunwoody Intelligent Transportation System (ITS) signal communication project
- Complete the intersection improvements at Mount Vernon Road and Vermack Road

PUBLIC WORKS & STORMWATER

KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2015	Actual FY 2016	Actual FY 2017	YTD (Sep 2018) FY 2018
Number of public works service requests	777	819	529	598
Number of stormwater service requests	132	128	111	60



PARKS & RECREATION

Function	The City of Dunwoody Parks and Recreation Department strives to provide the residents of Dunwoody with the highest quality parks, recreational services and green space to enhance the quality of life to our community. The City of Dunwoody manages six major parks with combined land space of over 156 acres. Two of the City's parks are currently under development. These parks are home to several major events each year and offer a variety of activities including skating, tennis, and more.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide essential services, facilities and programs necessary for the positive development and well-being of the community through the provision of parks, greenways, trails and recreational facilities while working in cooperation with other service providers in the community in order to maximize all available resources.
Current FY 2018 Budget	\$2,306,076
FY 2019 Adopted Budget	\$2,790,314
Change from PY Budget	\$484,238
Reason(s) for Change	<ul style="list-style-type: none"> • Increased maintenance costs for improved facilities • Capital for equipment room and playground equipment at new facility

2018 ACCOMPLISHMENTS

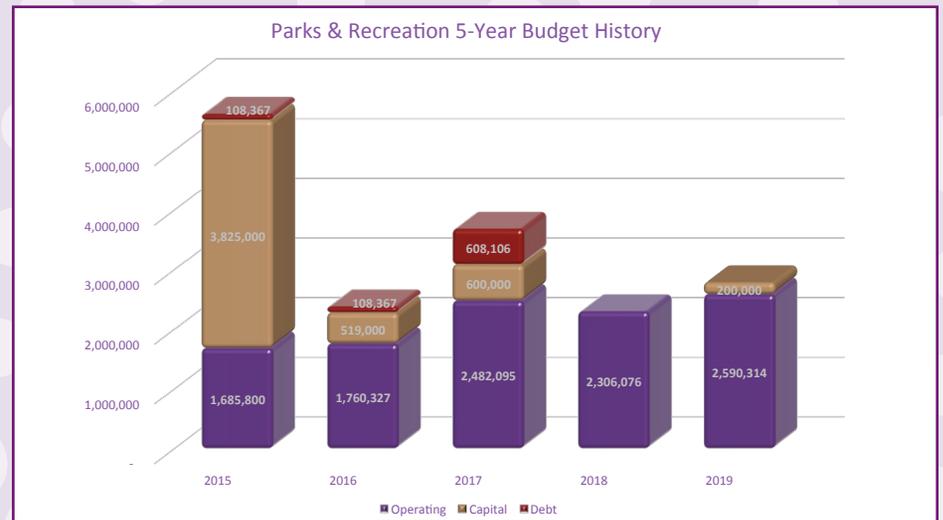
- Constructed a restroom facility at Windwood Hollow Park
- Began design of the Brook Run Park Master Plan Phase I
- Launched new Community Events and Programs such as Groovin' on the Green and Kids to Parks Day
- Completed the New baseball facility at Brook Run Park
- Completed the site improvements and opened the Donaldson Bannister Farmhouse and Grounds to the Public
- Constructed and opened the North Woods Pavilion at the Dunwoody Nature Center
- Constructed the Perimeter Connector Bridge of the Dunwoody Trailway

2019 GOALS AND OBJECTIVES

- Begin Construction of Brook Run Park Phase I
- Install new playground structure at Brook Run Baseball Fields
- Increase Community Special Events
- Implement Park Sponsorship and Outreach Program
- Begin operations at the N Shallowford Annex

PARKS & RECREATION

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Regular Salaries	101,116	98,925	106,425	110,830
Group Insurance	25,904	27,803	33,396	33,360
Medicare	1,357	1,420	1,544	1,608
Retirement	19,959	15,355	21,498	22,388
Workers' Compensation	400	603	429	258
Official/Admin Svcs-CGA	161,063	166,677	165,869	165,869
Prof Svcs	104,912	153,646	134,140	104,625
Technical Svcs	2,800	7,980	6,000	2,000
R&M- Parks	962,897	1,244,421	1,368,000	1,445,198
Rentals	80,405	11,878	6,525	13,000
Insurance	43,287	97,117	45,000	45,000
Insurance Claims		-	-	-
Communications	4,748	2,231	7,000	7,000
Advertising	889	-	5,000	1,000
Printing & Binding	2,209	6,764	3,500	5,500
Travel	1,012	-	3,600	5,000
Dues & Fees	1,440	936	550	1,100
Education & Training		-	1,800	1,800
Supplies	122,382	138,928	170,200	316,375
Electricity	174,287	157,820	225,600	306,578
Food	3,951	4,345	-	1,825
Small Equipment	18,260	-	-	-
Transfers Out-Debt	608,106	-	-	-
Transfers Out-Capital	1,350,000	-	-	200,000
Total Department Expenditures	3,791,384	2,136,849	2,306,076	2,790,314



KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2015	Actual FY 2016	Actual FY 2017	YTD (Sep 2018) FY 2018
Number of parks service requests	20	24	26	20

COMMUNITY DEVELOPMENT

Function	The Community Development Department is responsible for working with the citizens of Dunwoody, Boards and Commissions, the development community and the elected officials while managing current and long-range planning, land development, building construction, and code compliance.
Positions	1 Full Time Employee and Consultants
Mission Statement	In support of the City's mission, the Department provides superior municipal services to our customers, using sustainable planning and development practices to improve the quality of life for our residents and the community.
Current FY 2018 Budget	\$2,024,514
FY 2019 Adopted Budget	\$1,949,703
Change from PY Budget	-\$75,441
Reason(s) for Change	<ul style="list-style-type: none"> • Decrease in professional and technical services due to 2019 consultant fees • Decrease in legal fees for in house review of code revisions in 2018

2018 ACCOMPLISHMENTS

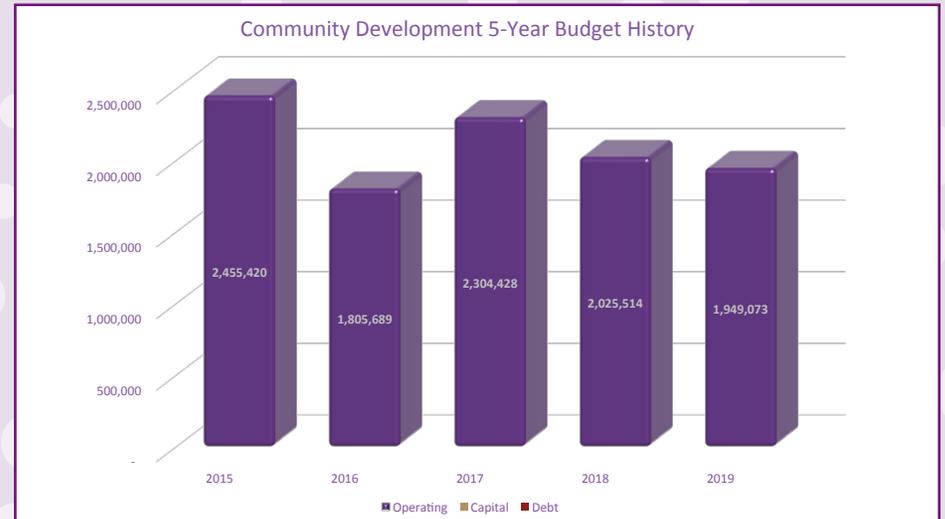
- Completed review and approval of a minor amendment to the High Street mixed-use development
- Revised tree ordinance to create a tree removal permit process and enforce tree removal within the stream buffer Council also added a list of trees and street trees
- Presented draft amendments to Planning Commission to revise the Dunwoody Village Overlay
- Managed the Peachtree Industrial Boulevard Small Area Study We hired TSW and Bleakly Advisor Group as the consultant and market study groups
- Update of Standard Informational Sign regulations
- Comprehensive update to fence/wall code to minimize need for variance requests
- Held Paint recycling event collected 379825 gallons of paint, electronic waste event collected 34,930 gross pounds of e-waste in September of 2017 and 28,743 gross pounds in February of 2018 For the hazard household event they collected 4,841 pounds of waste in October of 2017 and 17,710 in May of 2018
- Implemented an on-line automated inspection request system
- Collaborated with Code Enforcement to identify and cite work being performed without proper permitting, especially targeting “flippers”
- Updated building code to remove roof inspection requirement for residential projects

2019 GOALS AND OBJECTIVES

- Work to revise the requirements and procedures of Dunwoody Village Overlay
- Work towards achieving a Gold status for ARC green communities
- Launch IWORQ citizen complaint portal
- Implement electronic plan review system
- Continue to work with the citizens and visitors and the employers of Dunwoody to give them the best that the Community Development Department has to offer

COMMUNITY DEVELOPMENT

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Regular Salaries	116,756	110,895	118,269	122,947
Group Insurance	19,978	28,253	32,616	32,769
Medicare	1,681	1,682	1,715	1,783
Retirement	19,324	17,593	23,891	24,836
Workers' Compensation	289	450	283	138
Official/Admin Svcs	3,309,026	1,588,349	1,494,000	1,494,000
Prof Svcs	16,889	54,698	75,000	100,000
Prof Svcs-Legal	-	-	50,000	15,000
Technical Svcs	40,739	28,730	60,000	25,000
Repairs & Maintenance	9,387	13,200	45,000	46,000
Rentals	10,420	10,914	12,000	-
Insurance Claims			25,000	25,000
Communications	2,393	2,658	840	600
Advertising	5,483	4,317	20,000	20,000
Printing & Binding	3,001	826	7,000	7,000
Travel	391	7,205	6,000	-
Dues & Fees	1,140	1,128	2,900	3,000
Education & Training	450	2,976	9,500	9,500
Supplies	10,002	10,410	15,000	15,000
Gasoline			2,000	500
Food	316	116	3,000	3,000
Books & Periodicals			2,500	2,500
Small Equipment	6,223	343	18,000	500
Total Department Expenditures	3,573,887	1,884,743	2,024,514	1,949,073



KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2015	Actual FY 2016	Actual FY 2017	YTD (Sep 2018) FY 2018
Number of plans received for review	1,022	985	1,895	1,296
Number of inspections requested	5,214	5,090	3,877	3,390
Number of permits issued	1,355	1,107	1,245	1,006
Number of new code compliance complaints	221	194	339	249

ECONOMIC DEVELOPMENT

Function	The City of Dunwoody Economic Development Division is responsible for leading efforts to retain, expand and attract businesses that support a broad array of employment opportunities; strategically grow its knowledge-based economy; and expand the City's tax base.
Positions	1 Full Time Employee and 1 Part Time Employee
Mission Statement	To work with its many public and private partners, create and implement a sustainable economic development plan that stimulates a stable and growing economy, produces wealth for residents and businesses, strengthens existing and future industry clusters, diversifies Dunwoody's economic base, and increases the commercial tax base for the City.
Current FY 2018 Budget	\$288,064
FY 2019 Adopted Budget	\$300,012
Change from PY Budget	-\$11,948
Reason(s) for Change	<ul style="list-style-type: none"> • Increase in personnel expenditures

2018 ACCOMPLISHMENTS

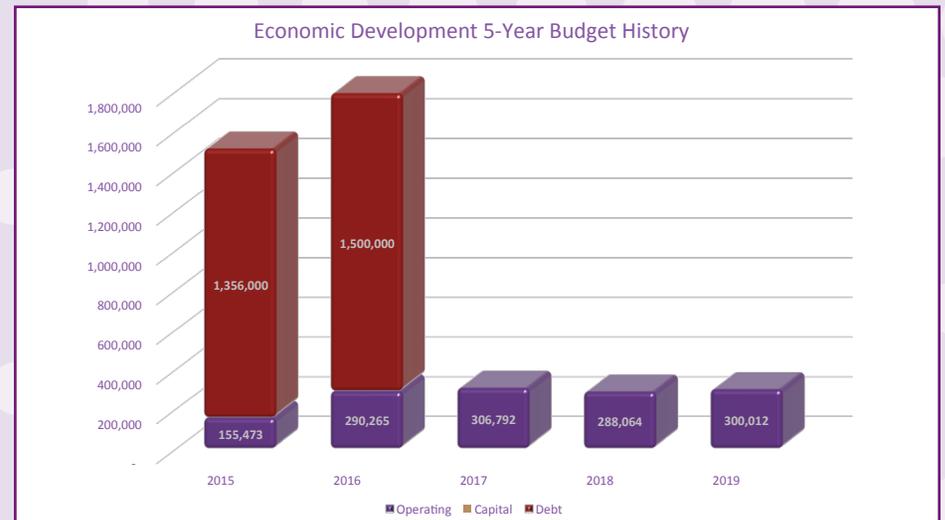
- Held over 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community
- Held Retreats with the Development Authority and City Council to refocus the Redevelopment Strategies on our Commercial Character areas
- Worked with the Community Development Department to modify the Dunwoody Village Overlay District
- Coordinated the Development Authority process with the Twelve24 Hammond Office and Hotel Mixed-Use Project
- Marketing Partnerships
 - Coordinated the partnership between the City, Chamber and CVB to publish the Atlanta Business Chronicle's Dunwoody Market Report that included 12 articles focused on Dunwoody's economy, housing and lifestyle
 - Worked with the Dunwoody and Sandy Springs Convention and Visitors Bureau to publish the "Central Perimeter Guide" highlighting the live, work, play assets of Dunwoody, Sandy Springs, and Brookhaven
 - Coordinated a new Social Media campaign focused on the Dunwoody Restaurant industry

2019 GOALS AND OBJECTIVES

- Host 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community
- Extend our partnership with the city of Sandy Springs, Brookhaven and the Perimeter Community Improvement District to support joint marketing efforts for the Perimeter Market
- Expand our recruitment efforts to back fill the office space being vacated by State Farm as they relocate to Park Center
- Increase redevelopment efforts on the east side of Dunwoody along Winters Chapel Road and Peachtree Industrial Boulevard

ECONOMIC DEVELOPMENT

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Regular Salaries	157,682	153,483	164,853	173,657
Group Insurance	15,347	19,079	19,468	22,677
Medicare	2,290	2,370	1,660	1,746
Retirement	25,088	21,163	33,301	35,079
Workers' Compensation	623	818	582	403
Prof Svcs	30,000	216	-	-
Technical Svcs		31,450	9,000	9,000
Communications	548	540	500	250
Advertising	30,272	76,001	37,200	37,700
Travel	62	67	1,200	1,200
Dues & Fees	8,605	7,769	16,100	13,600
Education & Training	755	-	3,000	3,500
Supplies		351	-	-
Electricity	15,689	-	-	-
Food	518	2,077	1,200	1,200
Small Equipment	1,415	3,475	-	-
Total Department Expenditures	288,893	318,858	288,064	300,012



KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2015	Actual FY 2016	Actual FY 2017	YTD (Sep 2018) FY 2018
Number of Dunwoody businesses met	149	138	101	114
Number of recruitment meetings held	142	136	128	105
Number of new jobs announced	2,700	200	228	876
Capital investments announced	\$87.44M	\$221.25M	8.35M	\$50.5M

ECONOMIC DEVELOPMENT

RETAIL SPACE VACANCY RATE
163 BUILDINGS, 4.76 MILLION SQUARE FEET



OFFICE SPACE VACANCY RATE
182 BUILDINGS, 8.65 MILLION SQUARE FEET



CONTINGENCY

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Contingency	-	-	250,000	100,000
Total Department Expenditures	-	-	250,000	100,000

PROPRIETARY FUND – STORMWATER

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Stormwater Utility Charges	2,111,503	-	2,007,197	2,144,950
Interest Revenue	6,499	10,431	800	5,000
Fund Equity Transfer In	-	-	84,287	-
Total Fund Revenues	2,118,001	10,431	2,092,283	2,149,950

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Official/Admin Services	229,500	238,320	225,200	411,000
Prof Svcs-Stormwater	82,891	54,679	92,000	106,000
Repairs & Maintenance	1,637,616	939,488	1,726,883	1,587,000
Repairs & Maintenance	4,189	-	-	-
Rep & Maint-Riprap Program	3,751	5,462	5,000	-
Insurance Claims	-	-	1,000	1,000
Printing & Binding	-	-	500	500
Dues & Fees	1,445	2,268	1,500	1,500
Supplies	39,408	45,550	40,000	42,750
Small Equipment	-	-	200	200
Depreciation Expense	93,850	-	-	-
Total Fund Expenditures	2,092,651	1,285,767	2,092,283	2,149,950

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

Department	Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Information Technology	Small Equipment				113,000
Information Technology	Machinery & Equipment	1,680			
Facilities	Buildings	3,863,151	2,101,930	250,000	
Facilities	Small Equipment	4,363			
Facilities	Machinery & Equipment	58,726	35,405		
Police	Small Equipment			750,000	15,000
Police	Machinery & Equipment	332,346		963,000	643,905
Public Works	Professional Services	55,896	212,222		
Public Works	Repairs & Maintenance			2,881,393	3,100,000
Public Works	Less: LMIG Allocation			-	(427,551)
Public Works	Infrastructure	6,316,475	2,267,317	2,160,000	3,050,000
Parks & Recreation	Repairs & Maintenance	60,350			
Parks & Recreation	Sites	7,692,696	5,520		
Parks & Recreation	Site Improvements	3,044,394	8,081,577		
Parks & Recreation	Buildings	40,446			150,000
Parks & Recreation	Machinery & Equipment			25,000	50,000
Parks & Recreation	Infrastructure	731	203,160	25,000	-
	Total Fund Expenditures	21,471,252	12,907,131	7,029,393	6,694,354

SPLOST FUND

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
SPLOST		1,243,214	-	6,533,523
Interest Revenue		3	-	
Total Fund Revenues	-	1,243,217	-	6,533,523

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Transfers to Capital Projects Fund	-	-	-	6,333,523
Transfers to General Fund R&M	-	-	-	200,000
Total Fund Expenditures	-	-	-	6,533,523



DEBT SERVICE FUNDS

DEBT SERVICE FUND

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Requested
Operating Transfers In-General Fund	821,550	964,776	428,136	585,202
Residual Equity Transfer In	868,855	-	68,855	-
Total Fund Revenues	1,690,405	964,776	496,991	585,202

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Requested
Lease Principal	-	729,552	303,980	343,799
Lease Interest	213,444	235,224	193,011	189,180
Transfers out - URA	1,464,434	-	-	-
Total Fund Expenditures	1,677,878	964,776	496,991	532,979

URBAN REDEVELOPMENT AGENCY FUND

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Interest Revenue	64	234	-	-
Operating Transfers In-Debt Svc	1,456,894	-	-	-
Total Fund Revenues	1,456,958	234	-	-

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Professional Services	-	62,195	-	-
Lease Principal	1,456,467	-	-	-
Lease Interest	7,968	-	-	-
Communications	-	-	-	-
Total Fund Expenditures	1,464,434	62,195	-	-

SPECIAL REVENUE FUNDS

E911 FUND

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
E-911 charges	1,247,691	1,076,005	1,050,000	1,100,000
Transfers In	12,254	78,181	175,000	125,000
Total Fund Revenues	1,259,946	1,154,186	1,225,000	1,225,000

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Communications	31,744	20,309	100,000	100,000
911 Equipment	9,451	8,877	-	-
Intergovernmental-E911	1,218,750	1,125,000	1,125,000	1,125,000
Total Fund Expenditures	1,259,946	1,154,186	1,225,000	1,225,000

GRANTS FUND

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Federal Grants	534,982	198,626	-	-
State Grants	1,715,539	1,703,955	418,607	-
Total Fund Revenues	2,250,521	1,902,580	418,607	-

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Various	36,088	-	-	-
Various	2,096,417	1,902,580	418,607	-
Total Fund Expenditures	2,132,505	1,902,580	418,607	-

SPECIAL REVENUE FUNDS

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Hotel/Motel Tax	2,751,846	4,358,228	2,800,000	4,050,000
Interest Revenue	17	57	-	-
Total Fund Revenues	2,751,862	4,358,285	2,800,000	4,050,000

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Transfers to General Fund	1,651,124	1,634,335	1,680,000	1,518,750
Transfers to Dunwoody CVB	1,100,738	1,907,541	1,120,000	1,771,875
Retained for Eligible Projects	-	-	-	759,375
Total Fund Expenditures	2,751,862	3,541,876	2,800,000	4,050,000

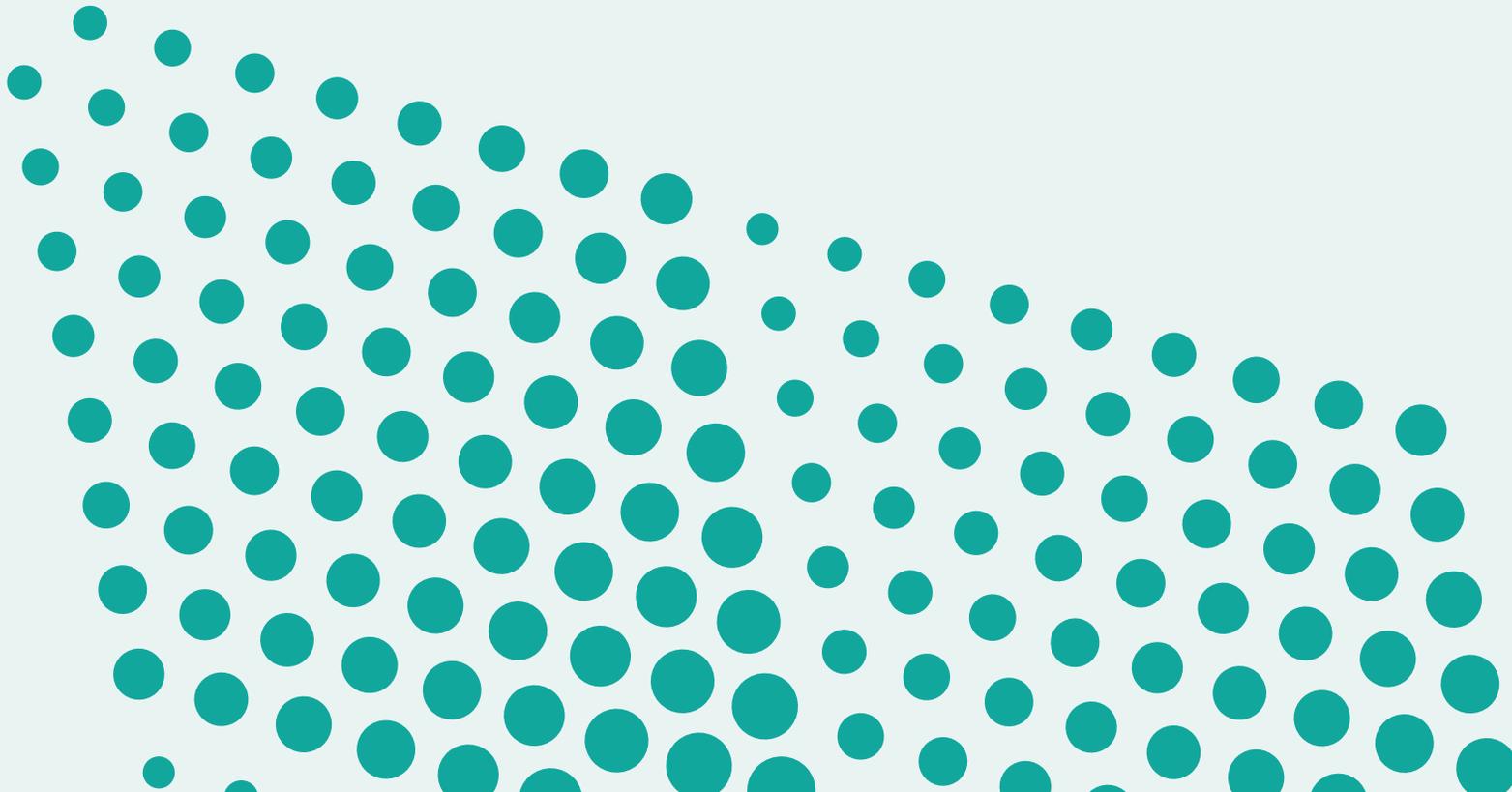
Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
MV Rental Excise Tax	108,762	117,998	100,000	100,000
Total Fund Revenues	108,762	117,998	100,000	100,000

Account Name	2017 Actual	2018 Prorata Based on YTD	2018 As Amended	2019 Approved
Transfers to General Fund	108,762	117,998	100,000	100,000
Total Fund Expenditures	108,762	117,998	100,000	100,000



SECTION 6

APPENDIX



DUNWOODY DEMOGRAPHICS

Dunwoody Population, Households, and Forecast: 2000-2025

	2000	2008	2010	2015	2020	2025
Population	38,699	43,322	46,267	49,810	53,847	58,680
Household	16,018	18,322	19,944	21,563	23,310	25,403
Average Household Size	2.38	2.30	2.31	2.31	2.31	2.31

Based on the 2010 US Census, in 2010 DeKalb County had a population of 691,893 people and stood as the third most populous county in the ARC region just slightly above Cobb (688,078). Fulton County had the highest population in 2010 with 920,581 people followed by Gwinnett County with 805,321 people. DeKalb County has come to represent a sixth of metropolitan Atlanta's total population, a significant figure for a single county considering the region consists of ten counties. Moreover, the County represents 7.1% of the entire population of Georgia. Dunwoody represents 6.7% of the DeKalb population.

DeKalb Population and Forecast: 2000-2025

2000	2008	2010	2015	2020	2025
665,865	711,577	691,893	819,193	885,607	960,283

Dunwoody Population by Age: 2000-2010

Age Cohort	2000	Percent	2010	Percent
Age 0-4	2,554	6.6%	3,375	7.3%
Age 5-9	2,245	5.8%	3,461	7.5%
Age 10-14	1,780	4.6%	2,671	5.8%
Age 15-19	1,819	4.7%	1,942	4.2%
Age 20-24	2,477	6.4%	2,427	5.2%
Age 25-34	7,275	18.8%	8,631	18.6%
Age 35-44	6,385	16.5%	7,780	16.8%
Age 45-54	5,457	14.1%	5,808	12.6%
Age 55-64	4,334	11.2%	4,459	9.6%
Age 65-74	2,670	6.9%	3,182	6.9%
Age 75-84	1,277	3.3%	1,806	3.9%
Age 85+	426	1.1%	725	1.6%
Age 18+	30,959	80.0%	35,460	76.6%
Totals	38,699		46,267	

Dunwoody Population by Age: 2000-2025

Age Cohort	2000	Percent	2020	2025
Age 0-4	3,635	7.3%	3,930	4,593
Age 5-9	3,727	7.5%	4,029	4,369
Age 10-14	2,877	5.8%	3,110	3,372
Age 15-19	2,092	4.2%	2,261	2,452
Age 20-24	2,614	5.3%	2,826	3,064
Age 25-34	9,276	18.6%	10,028	10,873
Age 35-44	8,379	16.8%	9,058	9,842
Age 45-54	6,255	12.6%	6,762	7,332
Age 55-64	4,802	9.6%	5,191	5,589
Age 65-74	3,427	6.9%	3,705	4,017
Age 75-84	1,945	3.9%	2,103	2,280
Age 85+	781	1.6%	844	915
Totals	49,810		53,847	58,680

The largest age groups in Dunwoody are 25-34 and 35-44. More than 50% of the population in Dunwoody is under the age of 40 and 25% is under the age of 19. The same conditions are seen in the neighboring City of Johns Creek. Children and teenagers (19 years and younger) make up 33% of the total population in Johns Creek. Dunwoody's 25% is more in line with Roswell at 24% and the North Fulton area at 26%. The median age in Dunwoody is 35.7 years of age closely in line with the median ages of 35.3 years in Roswell, 34.9 years in Sandy Springs, 34.3 years in DeKalb County, and 34.2 years in Fulton County. The North Fulton/North DeKalb area and associated cities have similar median ages, although Dunwoody's median age is slightly higher. These residents, in the prime of their working and family lives, influence the mission and values statements their communities support.

Dunwoody Population Forecast by Sex and Median Age: 2000-2010

	Census 2000	2008	Census 2010	2008-2010
	Number	Number	Number	Change
Population	38,699	43,322	46,267	2,945
Household	16,018	18,619	19,944	1,325
Average Household Size	2.38	2.3	2.31	0.01
Median Age	36.7	38.2	35.7	-2.5
Median Male Age	35.5	37.0	35.2	-1.8
Median Female Age	37.9	39.5	36.2	-3.3

DUNWOODY DEMOGRAPHICS

While the larger majority of the population remains racially white, it is important to note that 40% of the Dunwoody population are residents of other races and Dunwoody will continue to become a more ethnically diverse area over time.

Dunwoody Population By Race

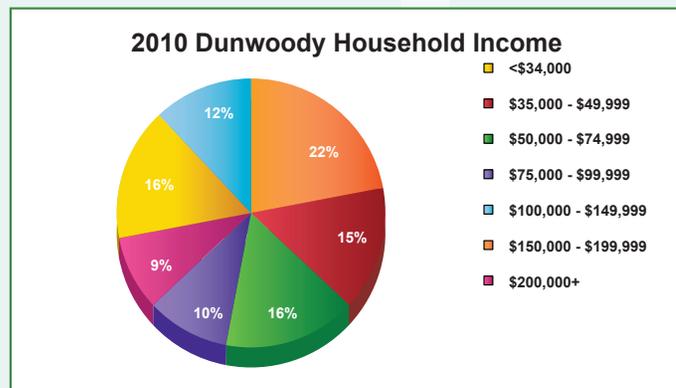
	2000		2008		2010	
	Number	Percent	Number	Percent	Number	Percent
White Alone	30,379	78.5%	31,582	72.9%	29,667	64.1%
Black Alone	3,251	8.4%	3,856	8.9%	5,697	12.3%
American Indian Alone	77	0.2%	87	0.2%	99	0.2%
Asian or Pacific Islander Alone	2,786	7.2%	4,419	10.2%	5,155	11.2%
Some Other Race Alone	1,587	4.1%	2,426	5.6%	111	0.2%
Two or More Races	619	1.6%	910	2.1%	783	1.7%
Hispanic Origin	3,406	8.8%	5,199	12.0%	4,755	10.3%
Total	38,699		43,322		46,267	

The City of Dunwoody's median household income in 2010 was \$74,297 and the per capita income was \$44,066. In comparison, the median household income of Johns Creek (2010) was \$106,132 with a per capita income of \$41,215. The median household income in Roswell was \$67,368 with a per capita income of \$38,094. DeKalb County (2010), in contrast has a median income of \$46,812 and a per capita income of \$25,813 with Fulton County a bit higher at a median income of \$52,831 (2010) and a per capita income of \$32,562 (2010). This illustrates that the North Fulton/North DeKalb cities have higher incomes than the counties in which they are contained. Georgia numbers are substantially lower at \$46,430 median and \$23,383 per capita income.

Dunwoody: Population 25+ by Educational Attainment

	Census 2010		Annual Rate of % Change Since 2000
	Number	Percent	
Less than 9th Grade	693	2%	-17.89%
9-12 Grade, No Diploma	409	1%	-54.25%
High School Graduate	3,404	11%	16.38%
Some College, No Degree	4,602	15%	-4.14%
Associate Degree	1,423	5%	-2.33%
Bachelor Degree	13,052	41%	17.28%
Master/Professional/Doctorate Degree	7,944	25%	33.92%
Total	31,527	100%	12.67%

Education is extremely important to the citizens of Dunwoody as is shown by a very high level of educational attainment with 11% of the population with an highest attainment of high school (HS) diploma, 41% with a bachelor's degree, and 25% with a master's degree (or higher) in 2010. This is consistent with Johns Creek at 11% with a HS diploma, 38% with a bachelor's degree and 22% with a master's degree. The City of Roswell has 16% with a HS diploma, 31% with a bachelor's degree and 16% with a master's degree, respectively. Each city has at least 50% of its population with an advanced degree. Johns Creek is also on the high end of educational attainment with 38% of the population possessing a bachelor's degree. An educated workforce is important for Dunwoody as the City competes for employers and business.



GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

36-81-2. Definitions

(1) “Budget” means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.

(2) “Budget officer” means that local government official charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

(3) “Budget ordinance,” “ordinance,” or “resolution” means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

(4) “Budget period,” means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

(5) “Capital projects fund” means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity.

(6) “Debt service fund” means a fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

(7) “Enterprise fund” means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of providing goods and

services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. For purposes of this paragraph, the term “costs” means expenses, including depreciation.

(8) “Fiduciary fund” means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

(9) “Fiscal Year” means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government’s general fund, each special revenue fund, if any, and each debt service fund, if any.

(10) “Fund” means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

(11) “General fund” means the fund used to account for all financial resources except those required to be accounted for in another fund.

(12) “Governing authority” means that official or group of officials responsible for governance of the unit of local government.

(13) “Internal service fund” means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-reimbursement basis.

GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

(14) “Legal level of control” means the lowest level of budgetary detail at which a local government’s management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

(15) “Special Revenue Fund” means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes.

(16) “Unit of local government,” “unit,” or “local government” means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, “county” includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

36-81-3. Establishment of fiscal year; requirement of annual balanced budget; adoption of budget ordinances or resolutions generally; budget amendments; uniform chart of accounts.

(a) The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.

(1) Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.

(2) Each unit of local government shall adopt and operate under a project-length balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project length balanced budget shall appropriate total expenditures for the duration of the capital project.

(3) A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

(4) Nothing contained in this Code section shall preclude a local government other than those specifically identified in paragraphs (1) and (2) of this subsection, including enterprise funds, internal service funds, and fiduciary funds.

(b) For each fiscal year beginning on or after January 1, 1982, each unit of local government shall adopt and utilize and budget ordinance or resolution as provided in this article.

(c) Nothing contained in this Code section shall preclude a local Government from amending its budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:

(1) Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change Commissioners of Georgia and the Georgia in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution.

(2) Transfers of appropriations within any fund below the local Government’s legal level of control shall require only the approval of the budget officer.

GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

(3) The governing authority of a local government may amend the legal Level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.

(d) The Department of Community Affairs, in cooperation with the Association County Municipal Association, shall develop local government uniform charts of accounts. The uniform charts of accounts, including any subsequent revisions thereto, shall require approval of the state auditor prior to final adoption by the Department of Community Affairs. All units of local government shall adopt and use such initial uniform charts of accounts within 18 months following adoption of the uniform charts of accounts by the Department of Community Affairs. The department shall adopt the initial local government uniform charts of accounts no later than December 31, 1998. The department shall be authorized to grant a waiver delaying adoption of the initial uniform charts of accounts for a period of time not to exceed two years upon a clear demonstration that conversion of the accounting system of the requesting local government, within the time period specified in this subsection, would be unduly burdensome.

(e) The department's implementation of subsection (e) of this Code section shall be subject to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

36-81-4. Appointment of budget officer; performance of duties by Governing authority in absence of appointment; utilization of executive budget.

(a) Unless provided to the contrary by local charter or local Act, each local government may appoint a budget officer to serve at the will of the governing authority.

(b) In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5. Nothing in this Code section shall preclude the utilization

of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function while another individual, designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

36-81-5. Preparation of proposed budget; submission to governing authority; public review of proposed budget; notice and conduct of budget hearing.

(a) By the date established by each governing authority, in such Manner and form as may be necessary to effect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.

(b) The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority. The budget document, at a minimum, shall provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control. In accordance with the minimum required legal level of control, the budget document shall, at a minimum provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. This does not preclude the governing authority of local government from preparing a budget document or establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

(c) On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.

GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

(d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, to the news media.

(e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(f) At least on week prior the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.

(g) (1) The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

(2) The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.

(h) Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.



GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

The City's Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Budget document in understanding these terms, a glossary has been included in this document.

A

ACCOUNTABILITY: Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

ACCRUAL ACCOUNTING: Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

ACTUAL EXPENDITURES: Includes personnel services, employee-related expenditures and all other operating expenditures as authorized by the City Council.

ADOPTED (APPROVED) BUDGET: The funds appropriated by the City Council at the beginning of the year.

AD VALOREM TAX: A tax based on the value of property.

ALLOCATION: The expenditure amount planned for a particular project or service, except an amount that requires additional Board action or "appropriation" before expenditures will be authorized.

AMENDED BUDGET: It is the adopted budgets plus additional expenditure appropriations resulting from legislative body decisions made throughout the year and any re-organizations.

APPROPRIATION: An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

ASSESSED VALUATION: The value placed on property for purposes of taxation. The City of Dunwoody accepts DeKalb County's assessment of real and personal property at 100% fair market value.

ASSET: Resources owned or held by a government that have monetary value.

B

BEGINNING FUND BALANCE: A revenue account used to record resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or expenditures less than the budget in the prior fiscal year.

BOND: A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

BUDGET: The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

BUDGET AMENDMENT: The transfer of funds from one appropriation account to another, requiring approval of City Administrator, Finance Director, and Department Director.

BUDGET CALENDAR: The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body.

BUDGET RESOLUTION: The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

BUDGET OFFICER: "Budget officer" means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

BUDGET ORDINANCE: "Ordinance," or "Resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

BUDGET PERIOD: Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

BUDGETARY CONTROL: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

C

CAPITAL BUDGET: The first year of the Capital Improvements Plan as approved by the Commission.

CAPITAL EXPENDITURE: An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than \$10,000 are not considered capital expenditures.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

CAPITAL IMPROVEMENTS PLAN (CIP): A plan for capital expenditures to be incurred each year over a three to six year period. This plan will meet the capital needs as defined in the long-term work program of Departments and other agencies of the local government. It sets forth each project and it specifies the resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAY: An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than an agreed amount are not considered capital outlay.

CAPITAL PROJECTS: Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks.

CASH BASIS ACCOUNTING: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CONTINGENCY: Funds set aside for unforeseen future needs and budgeted in an account. Can be transferred to a departmental budget only by action of the City Council.

CONTRACTUAL SERVICES: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

COST CENTER: The allocation of resources by functional area within an agency or department.

D

DEBT: An obligation resulting from the borrowing of money or from the purchase of goods and services.

DEBT SERVICE: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEBT SERVICE FUND: The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.

DEPARTMENT: A major administrative division of the City with indicated overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION: The portion of the cost of a fixed asset charged as an expenditure during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

E

ENCUMBRANCE: A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

ENTERPRISE FUND: A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

EXPENDITURE/EXPENSE: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. "Expenditure" applies to Governmental Funds, and "Expense" to Proprietary Funds.

F

FIDUCIARY FUND: Fiduciary Fund means those trust and agency funds used to account. "Fiscal year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general funds, each special revenue fund, if any, and each debt service fund, if any.

FISCAL YEAR: The time period designated by the City signifying the beginning and ending period for recording financial transactions.

FIXED ASSETS: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FRANCHISE FEES: A fee levied on utilities in exchange for allowing the utilities the use of public right-of-way.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

FUND BALANCE: Refers to the excess of assets over liabilities and is therefore, generally known as amount available for appropriation.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

FUND BALANCE (assigned): Amounts a government intends to use for a particular purpose.

FUND BALANCE (carried forward): Funds on hand at year-end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations, which are included as a revenue source in the budget of the ensuing year.

FUND BALANCE (committed): Amounts constrained by a government using its highest level of decision-making authority.

FUND BALANCE (restricted): Amounts constrained by external parties, constitutional provision, or enabling legislation.

FUND BALANCE (unassigned): Amounts that are not constrained at all will be reported in the general fund.

G

GENERAL FUND: General fund means the fund used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL OBLIGATION BONDS: Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

GOALS: A measurable statement of desired conditions to be maintained or achieved.

GOVERNING AUTHORITY: Governing authority means that official or group of officials responsible for governance of the unit of local government.

GOVERNMENTAL FUNDS: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.

GRANT: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

L

LEGAL LEVEL OF CONTROL: Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

LIABILITIES: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

M

MILLAGE RATE: The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

MODIFIED ACCRUAL ACCOUNTING: A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

O

OBJECTIVES: Unambiguous statements of performance intentions expressed in measurable terms.

OPERATING BUDGET: The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlay.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

P

PERFORMANCE INDICATORS: Special quantitative and qualitative measure of work performed as an objective of a department.

PERFORMANCE MEASURE: An indicator that measures the degree of accomplishment of an activity. The three types used in the local government are:

Effectiveness - The degree to which performance objectives are being achieved.

Efficiency - The relationship between work performed and the resources required to perform it. Typically presented as unit costs.

Workload - A quantity of work performed.

PERSONAL PROPERTY: Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

POLICY: A policy is a guiding principle which defines the underlying rules which will direct subsequent decision-making processes.

PROPRIETARY FUNDS: Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

PROGRAM: A body of work that delivers a service or accomplishes a task and whose costs can be isolated and identified.

PROPERTY TAX: Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

PROPRIETARY FUNDS: Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

PUBLIC HEARING: A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the Legislative body on a particular issue. It allows interested parties to express their opinions and the Legislative body and/or staff to hear their concerns and advice.

R

REAL PROPERTY: Land, buildings, permanent fixtures, and improvements.

RESOLUTION: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RETAINED EARNINGS: A fund equity account which reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

RESERVE: An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.

REVENUE: Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines, penalties, and grants.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

S

SERVICE LEVEL: Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of a workload.

SINKING FUND: A reserve fund accumulated over a period of time for retirement of a debt.

SPECIAL REVENUE FUND: A fund in which the revenues are designated for use for specific purposes or activities.

T

TAX DIGEST: Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Dunwoody are approved by the City Council and are within limits determined by the State.

U

UNIT OF LOCAL GOVERNMENT: Unit of local government, "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

W

WORKING CAPITAL: A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.

City of
Dunwoody
Georgia

