

Dunwoody*

* Smart people – Smart city



CITY OF DUNWOODY, GEORGIA
ANNUAL OPERATING
AND CAPITAL BUDGET
2016

CITY OF DUNWOODY AT A GLANCE

Date of Incorporation

December 1, 2009

Area

13.2 square miles

Form of Government

Municipality

Total Adopted Fiscal Year 2016 Budget:

\$34.6 million

EXISTING LAND USAGE	
Category	Percentage
Commercial	9%
Mixed Use	1%
Institutional	6%
Parks	3%
Residential	62%
Vacant/Undeveloped	1%
Transportation/Communications/Utilities (TCU)	3%
TCU-Roadway	15%

MAJOR EMPLOYERS		EMPLOYEES
Six Continents Hotels		1,041
UHS of Peachford, LP.		563
Apex Systems, Inc.		481
Convergent Outsourcing, Inc.		445
Macy's #20		411
Ventyx, Inc		378
Computer Generated Solutions		348
T Mobile		342
The Atlanta Journal Constitution		337
Access Insurance Holdings, Inc.		313



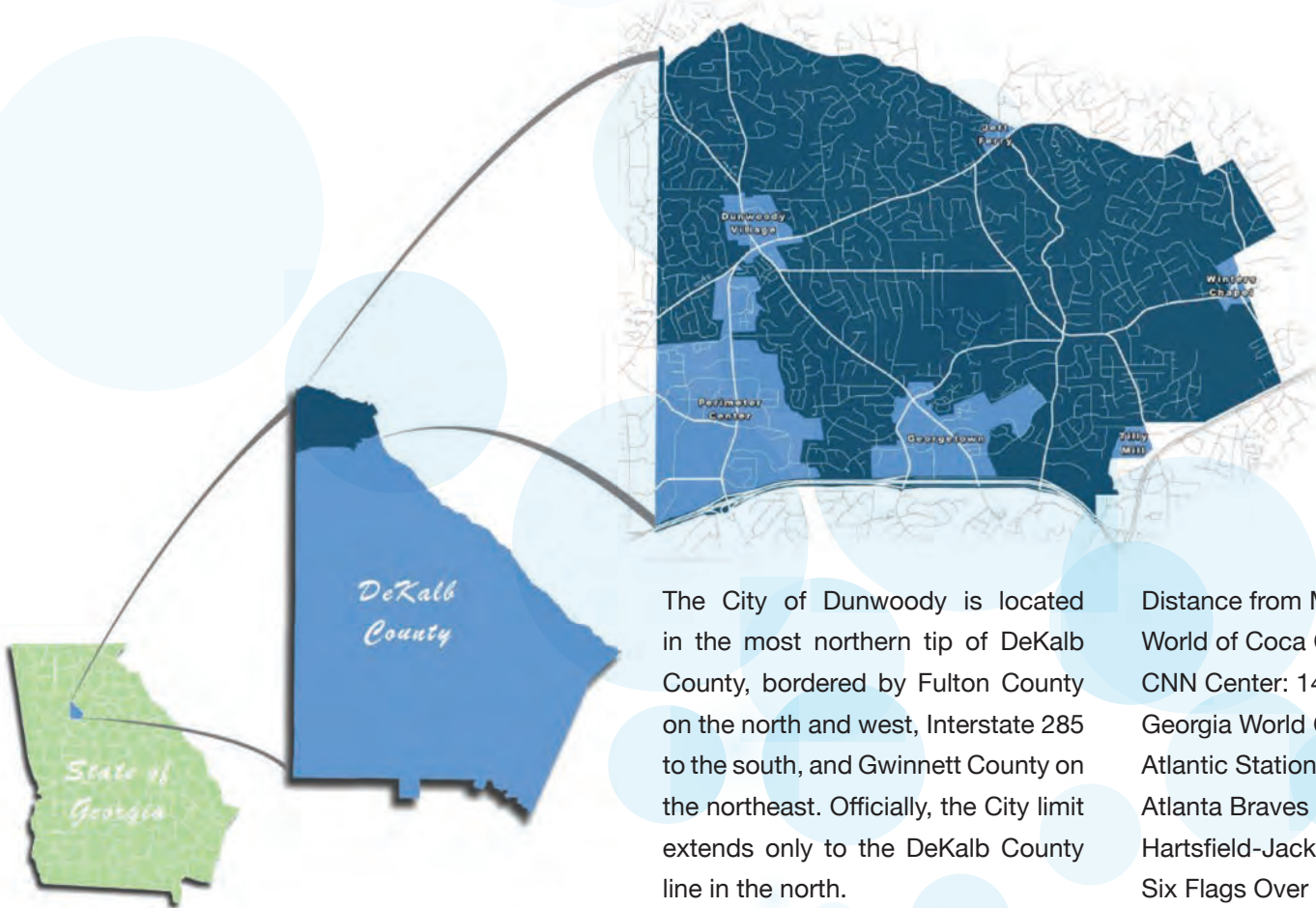
CITY DEMOGRAPHICS	
Population*	47,591
Median Age*	36.5
Median Household Income*	\$75,671
Average Household Size*	2.39 persons
Percentage of Single Households*	36.0%
Percentage of Married Households*	48.5%
Percentage of Families with Children*	57.7%

*US Census Bureau

POLICE DEPARTMENT	
Stations	1
Patrol Units	48
Patrol Zones	3
Sworn Officers	59
Civilians	10



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: 41 Perimeter Center East, Suite 250, Dunwoody, GA 30346: 678-382-6700

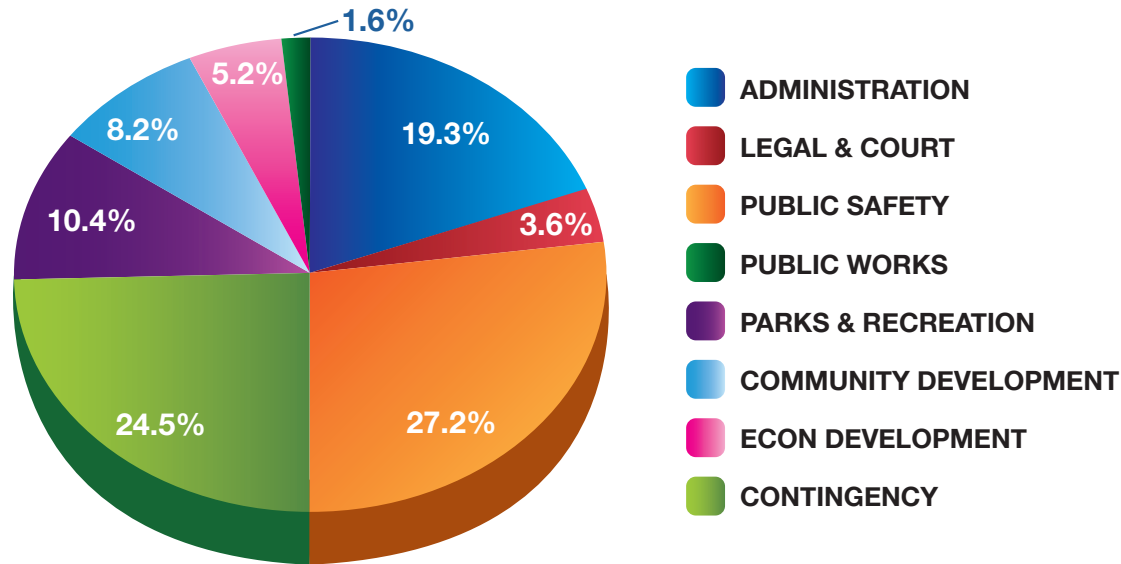
City Hall Hours of Operation:

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

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THE VALUE OF CITY SERVICES

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



\$18 pays for one of these:

- 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

\$18 pays for all of these:

- 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
2016**

**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, 2015

A handwritten signature in black ink, reading 'Jeffrey R. Ennis'.

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, 2015. 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 2015



DOUG THOMPSON

City Council Post 3

JIM RITICHER

City Council Post 2

JOHN HENEGHAN

City Council Post 6

DENIS SHORTAL

City Council Post 1

LYNN DEUTSCH

City Council Post 5

TERRY NALL

City Council Post 4

MIKE DAVIS

Mayor



SECTION 1

INTRODUCTION AND OVERVIEW

BUDGET MESSAGE

We are pleased to submit the following Fiscal Year (FY) 2016 Budget to City Council and residents for examination and consideration. We encourage citizen feedback and involvement throughout the budget process to facilitate the development of an annual fiscal plan which meets the needs of the City of Dunwoody. The past six years of cityhood have demonstrated the resilience and fortitude of our city and its residents. Starting out in a time of economic uncertainty and market trepidation, the city strategically moved to establish sound, prudent policies and investments which would help bring services and infrastructure back within acceptable levels. Community safety, public amenities and basic fundamentals, which had been long neglected, began being addressed over time thanks in part to pragmatic fiscal planning and prioritization.

Building upon the experience, achievements and fundamentals from the previous six years, the City of Dunwoody is poised to address the critical needs as identified by city staff and our community while systematically implementing plans with a clear focus on the longer term vision for the City. The FY 2016 Budget represents a distinctive path for progress. The directive contained herein provides opportunities for continuous improvement, carefully nurturing the pillars of stability (safety, infrastructure and amenities) while simultaneously balancing strategies for future success. By continually fine tuning the City's path for progress, we seek to advance the kind of quality of life attributes which have shaped Dunwoody.

Retaining the fiscally conservative approach which fostered previous success, standards which our residents have come to expect, the FY 2016 Budget forecasts conservative revenue growth. This cautious planning affords the City the opportunity to maintain our original 2.74 millage rate while also aligning expectations for modest revenues from property taxes and new building permit collections.

OVERVIEW OF FY 2015 ACCOMPLISHMENTS

Strategic activities and achievements in 2015 helped link the community to amenities, facilities and services and further enrich the quality of life for residents and businesses. From the creation of new parks to extending the multi-use trail to strengthening pedestrian improvements the city helped provide enhanced access and connections across the community.

The economy made marked improvements in 2015 and the city continued to employ pragmatic financial oversight of city revenues and expenditures. City staff anticipates surplus revenues over expenditures to continue through the end of the fiscal year and excise taxes, business and occupation tax, and building permit revenues are on pace to exceed budgeted levels. The 2015 tax digest witnessed limited growth but due to diverse revenue streams, the City maintained the lowest municipal tax rate in DeKalb County and one of the lowest in the metropolitan Atlanta area.

Sustained investment in public safety, transportation and infrastructure improvements aided in the attraction and retention of businesses and corporations while also contributing to the city's continued prominence as a regional attraction and destination. These efforts, coupled with a concerted energy around expanding and improving city recreational areas and offerings, helped promote growth and nourish an outstanding quality of life. Highlighting the year are the following accomplishments which furthered the city's commitment to continual advancement:

Community Planning Efforts

- Completed Winter's Chapel Area Study with Peachtree Corners and Sandy Springs
- Issued over 680 building permits [through July 31st]
- Completed Comprehensive Plan Update [Anticipated 2015]
- Renewed Tree City USA status
- Completed three sign sweeps per month
- Worked with Finance to investigate 450 business license violations
- Initiated the Perimeter Center Zoning District (PCID) zoning/overlay study to better regulate the distinct features of the district

Transportation and Infrastructure

- Repaved over 21 centerline miles of City roadway
- Installed over 1 mile of sidewalks on Mount Vernon Way and Hensley Drive
- Completed water main replacement, sidewalk construction and paving on one mile segment of Mount Vernon Road
- Completed conceptual design phase for the Georgetown Gateway Project
- Completed Hammond Drive corridor study
- Completed pedestrian improvements at Dunwoody Elementary School
- Completed signal retiming of North Peachtree Road corridor at I-285 and North Shallowford Road
- Implemented flashing yellow arrow signals in Dunwoody Village
- Responded to over 500 requests for service
- Completed over 25 stormwater repair and replacement projects
- Inspected over 30 storm water detention ponds
- Cleaned and inspected over 100 stormwater pipes

Parks

- Completed construction of the new park on Pernoshal Court [Anticipated 2015]
- Completed construction of Phase III of the Dunwoody Trailway [Anticipated 2015]
- Replaced two playgrounds at Windwood Hollow Park and Dunwoody Park
- Continued work with non-profit partners to allocate funds in the Facility Improvement Partnership Program (FIPP) to improve our park facilities including construction of a new ADA entranceway at the Dunwoody Nature Center and completing upgrades to the Art Center Complex
- Relocated the Brook Run Dog Park
- Hosted a Movie in the Park event, a Memorial Day event, and a Veteran's Day event



Public Safety/Police Department

- Added a Lieutenant in Investigations dedicated as the Homeland Security Coordinator responsible for planning and critical incident response
- Continued community outreach efforts and received a nationally social media award
- Recognized as a State Certified agency via the Georgia Chiefs of Police by meeting and documentation of compliance with over 100 stringent standards of performance
- Targeted criminal offenders by making 1,214 physical arrests, writing 4,570 citations, and completing 1,778 accident reports and 3,514 incident reports [through July 31st]

Economic Development

- 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
- Hosted 140 business retention and expansion meetings with local Dunwoody companies to create stronger relationships with our business community [Anticipated 2015]
- After an exhaustive search, IHG decided to renew and expand their lease at Ravinia 3. IHG is Dunwoody's second largest employer with over 1,300 employees. During the term of the lease, IHG will grow by over 415 positions
- Mercedes-Benz USA moved into their temporary Headquarters in Dunwoody while they build a permanent headquarters in Sandy Springs. Mercedes-Benz will eventually employ 800 in their newly renovated space at Sterling Pointe

City Clerk

- Completed migration of all open records requests through the open records management software
- Continued purging of records as dictated by the adopted Georgia Local Government Retention Schedule
- Received 564 Open Records Request and answered 100% of the requests [through August 31st]
- Completed and published 32 agenda packets for City Council and meetings of other boards [through August 31st]

Finance and Administration

- Received a "clean" outside audit report for the sixth straight year
- Awarded Government Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting for the City's publication of its Comprehensive Annual Financial Report (CAFR)
- Awarded Government Finance Officers Association's (GFOA) Popular Annual Financial Reporting Award (PAFR) for the City's publication of its Annual Citizens' Report
- Renegotiated vendor contracts resulting in savings for the City of approximately \$1.4 million in FY2016 as compared to FY2015.
- Administered a successful homestead exemption tax refund to more than 2,700 residential parcel owners

- Completed the City's third promotional process for the Sergeant position
- Completed a salary survey for all City positions and presented compensation recommendations to Council
- Implemented online occupation tax renewal system making it more efficient for businesses to renew and pay their taxes online
- Maintained a satisfaction rating of 100% in customer service
- Conducted an Occupation Tax Roundup Day identified over 250 unlicensed businesses resulting in an additional \$63,000 in revenues

Information Technology

- Deployed new CheckPoint firewall with intrusion prevention, threat prevention, data loss prevention and application/URL filtering capabilities
- Completed and passed the annual network security audit by the City's outside IT security auditor
- Implemented new access control system to better manage and monitor access into City Hall and the Police Department as well as connecting the Brook Run Park system with the main City Hall installation to create a single platform for managing all City of Dunwoody video cameras
- Continued to retire obsolete hardware and have to-date virtualized approximately 70% of the Dunwoody server infrastructure
- Replaced old wireless hardware with new networks access points and wireless controller

Municipal Court

- Continued our "Call-Notify" campaign to remind court customers of upcoming court dates
- The court is averaging an 91% clearance rate (The clearance rate is calculated by dividing the number of citations disposed by the number of citations filed expressed as a percentage)
- Staff was reduced by 50% the second and third quarter of the year and still maintained the weekly court dockets without having to cancel any court sessions

Marketing & Public Relations

- Conducted a 2015 Citizen Satisfaction Survey.
- Coordinated and promoted more than half a dozen public meetings to educate and inform citizens of 2015 infrastructure and capital improvement projects
- Developed and distributed two editions of Dunwoody Digest, a new city newsletter reaching over 19,000 residents with news and stories on city services, programs and initiatives.
- Managed and coordinated annual State of the City event to highlight 2014 accomplishments and communicate the key strategies and directives for 2015
- Significantly grew the City's Facebook following from 1,983 followers to 2,825 at the end of June and received 159,040 shares, comments, and "likes".
- Amassed nearly 4,000 Twitter followers, and City tweets were viewed over 120,000 times during the first half of 2015.
- Hosted a city-wide Town Hall event and District-specific Citizen Connection meetings
- Promoted online public engagement via the "ConnectDunwoody" portal including a "Name Your Park" contest, feedback on the city's ADA Self-Evaluation, a Comprehensive Plan Update Survey and 2015 Town Hall topic submissions.

OVERALL ECONOMIC CONDITION OF THE CITY

The City experienced a rise in the tax digest and slower-paced economic growth in 2015. The tax digest rose just slightly and business licenses are falling short of last year's pace. The diversity in the City's revenue streams lessens the effects of this slowed growth. Building permits are strong as a result of business relocations and expansions and hotel taxes are on track to exceed budgeted levels. The City's overall revenues are anticipated to exceed the \$31.7 million in revenues appropriated in the FY 2015 Budget.

The City of Dunwoody continues to operate a lean and efficient model of governing with the Split Contract Service model, outsourcing the majority of government service functions. The Split Contract Service model enables the City to maintain a high level of service for its citizens while maintaining expenditures at or near the level established when the City was incorporated in a down economy. With investments in outside training and internal cross-training, the City works diligently to staff departments efficiently.

BUDGET BRIEF

The FY 2016 Budget establishes a systematic approach to implementing plans and appropriately preparing for the future identity and long-term viability of the City. This forward-looking approach symbolizes a *Path for Progress*, a distinctive set of considerations and principals which can help usher upcoming possibility and achievement. While upholding public safety and the continued implementation of successful infrastructure initiatives are tantamount, the FY 2016 Budget provides an opportunity to invest in what has made Dunwoody a "big-city community with a small-town feel."

The FY 2016 Budget for all appropriated funds totals approximately \$34.6 million in revenues. The defining *Path for Progress* elements of the FY 2016 Budget include allocating more than \$4.9 million for paving, intersection and sidewalk improvements and specific allocations for long-term enhancements such as a connector road, a gateway augmentation and planning and design of future City Hall.

The FY 2016 Budget includes a \$1.6 million transfer in General Fund dollars to pay debt associated with Project Renaissance land purchases. These debt payments will be offset with revenue generated from the sale of lots related to Project Renaissance. Of this transfer, \$1.4 million represents an additional principal payment toward the variable rate series of this debt.

The FY 2016 Budget also includes \$2.5 million in General Fund transfers and \$5 million in HOST Fund transfers to our Capital Projects program for the development of critical city assets, infrastructure projects, and public safety enhancements. The Capital Projects list for 2016 includes street resurfacing, sidewalk construction, intersection improvements, park improvements, and public safety equipment.

The FY 2016 Budget utilizes approximately \$25,000 of reserves in the Stormwater Utility Fund to speed up the timing of significant improvements to stormwater infrastructure while maintaining the healthy \$3 million stormwater fund reserve for catastrophic stormwater events.

The remaining \$31 million in revenue is budgeted for operations and cash reserves. Based on Council policy, the FY 2016 Budget anticipates maintaining a reserve sufficient to cover government operations for four months. The FY 2016 Budget maintains the City's original 2.74 millage rate and does not anticipate an increase in that rate.



2016 GENERAL FUND BUDGET SUMMARY

	2014 Actual	Amended 2015 Budget	2016 Budget	Change	
Taxes	18,087,775	17,465,000	17,886,000	2.41	%
Licenses & Permits	1,791,291	2,470,005	1,997,500	(19.13)	%
Intergovernmental Revenues	3,000	4,000,000	-	0.00	%
Charges for Services	508,144	408,000	426,000	4.41	%
Fines & Forfeitures	1,461,499	1,500,000	1,350,000	(10.00)	%
Investment Income	4,670	20,000	5,000	(75.00)	%
Contributions & Donations	58,869	19,935	5,000	(74.92)	%
Miscellaneous Revenue	301,104	213,000	250,500	17.61	%
Other Financing Sources	950,000	2,390,099	2,300,000	(3.77)	%
Total Department Revenues	23,166,351	28,486,039	24,220,000	(14.98)	%
City Council	206,212	237,316	259,592	9.39	%
City Manager	240,885	367,566	404,347	10.01	%
City Clerk	155,014	247,778	190,316	(23.19)	%
Finance & Administration	2,554,016	3,506,337	3,161,071	(9.85)	%
Information Technology	722,414	866,573	795,581	(8.19)	%
Marketing	439,851	490,294	500,360	2.05	%
City Attorney	351,633	385,000	370,000	(3.90)	%
Municipal Court	450,868	609,021	568,717	(6.62)	%
Police	5,862,147	7,446,801	8,119,871	9.04	%
E-911	-	73,300	151,640	106.88	%
Public Works	2,279,005	3,621,438	3,414,857	(5.70)	%
Parks	2,724,039	5,619,167	2,387,694	(57.51)	%
Community Development	2,343,435	2,657,144	1,805,689	(32.04)	%
Economic Development	1,279,462	1,511,473	1,790,265	18.45	%
Contingency	-	400,000	300,000	(25.00)	%
Total Department Expenditures	19,608,983	28,039,207	24,220,000	(13.62)	%

STRATEGIC GOALS: CREATING CONNECTIONS AND ACCESS

Last year's FY Budget focused heavily on transformative improvement projects and protective enrichment measures to appropriately handle growth and development throughout the city. As evidenced by the 2015 accomplishments, the City has held forth its commitment. Beginning its seventh year, the City has the opportunity to leverage the achievements and successful initiatives of the past and set forward on a Path for Progress.

Substantial efforts have helped lay the initial groundwork of addressing infrastructure issues such as paving, sidewalks, stormwater, parks and public safety. This critical preparatory work has enabled the City to now begin addressing future stability and cultivation of emergent amenities. Much like the manner in which a farmer would first till and prepare the soil, plant the seed and promote appropriate growth and development of crops, the City has reached a stage where with the proper nurturing, fertilization and enrichment, future returns and benefits can be realized.

By continuing to address infrastructure upgrades while simultaneously setting forward on a *Path for Progress*, the City can competently prepare for both short and long-term needs, manageable growth and ongoing improvements. The core components of the FY2016 Budget not only help further critical physical improvements and protect public safety but also open the door for priorities and upgrades which are characteristic of a successfully maintained and quality community.

Many of the proposed initiatives are redoubled efforts originating from early-established priorities within the City's original community-driven plans. New elements were derived from public input received through the recent Comprehensive Plan Update process and ongoing feedback and input received during public meetings and assemblies over the past several years. With a focus on delivering improvements for the immediate term and future periods, each department established realistically achievable programs to tackle priorities and goals established by the Mayor and Council and our community members. The primary budget requests for each department are summarized below and reflect department-specific capital and other enhancement goals related to each department's primary mission.

- **Maintain Prudent and Conscientious Public Safety:** In light of recent national and regional events, there are few attributes which can damage a city's reputation or economic success as much as being perceived as overzealous or unsafe. Service and commitment to overall public safety and maintaining a safe community have been important tenants of the Dunwoody Police Department since day one. The City has experienced an increase in Part 1 Crime of 18.9 percent in 2014 and so far in 2015, Crimes Against Persons are up 85.2 percent for the year. Although the department has done an outstanding job addressing crime issues, demonstrating transparency and building and maintaining a positive relationship with our community, Dunwoody Police remain challenged with staffing and police visibility and the workload of patrol officers continues to rise as new businesses and residents move to Dunwoody. Similarly sized municipalities have staffing numbers more than 20 percent higher than the Dunwoody Police Department. Through the addition of three patrol officers for uniform patrol and one detective position the department can help to address safety "on the ground," better answer calls for service and help increase visibility in the community while providing some incremental relief to the workload of existing officers.
- **Upgrade, Repair and Improve City Infrastructure and Assets:** The first six years of cityhood enabled the Public Works and Parks and Community Development departments to work with the community and establish plans, programs and solutions for the critical needs of residents, businesses and community members.

In that time the City has built, opened, and/or improved upon its eight parks and facilities; paved or created more than 310 lane miles of pavement and 63 linear miles of sidewalk; and managed thousands of current and long-range planning, land development, building construction, and code compliance inquiries and projects. Much of the heavy lifting done in the first six years was necessary, sometimes critical, to get the city's thoroughfares, amenities and structural assets into functioning and manageable conditions. To realize the benefits a Path for Progress can have for the city's long-term viability it will be necessary to update plans, prioritize needs and fix inefficiencies. The FY 2016 Budget provides for a planned Transportation Master Plan update and persists in advancing progress on the capital paving plan to address neighborhoods and primary thoroughfares and intersections. Part of that approach includes significant investments into sidewalk improvements, connecting important amenities and character areas and continued steps toward reinvigorating the Georgetown Gateway at Chamblee Dunwoody – one of the key entry points for access to the heart of Dunwoody. Looking further forward, the FY 2016 Budget includes support for addressing the pedestrian and surface street needs within the city's primary business district of the Perimeter with the funding for conceptualization of connector road between the Ashford Dunwoody off ramp and Perimeter Center Parkway. With planned and entitled development beginning to move forward this city business district requires study of congestion-mitigation solutions and creative ideas to relieve potential crowding and frustrations for residents, workers and visitors. In 2015, the city will complete its newest park at Pernoshal Court and open a multi-use trailway linking several parks and character areas. Future connections for the Multi-Use Trail to add to the city's bike and pedestrian network will be explored as will quality supervision and maintenance of existing park facilities through in-house staff oversight.

- **Further Enhance Quality Customer Service and Intelligent Financial Oversight:** In 2015, a concerted effort to align city codes, comprehensive zoning and planning guidelines with the community's vision for the future was solidified through the completion of the Comprehensive Land Use Master Plan Update and the Perimeter Center Zoning District creation. The goal is to continue to work with the community to define and guide how we want development to take place while improving the way we work with businesses and developers on addressing the future growth and needs of the city. By conducting excellent customer service across all departments and providing quality technological and staffing support, the city can help to improve quality of life and ease of doing business creating a healthy and admirable reputation. The city's perception and standing in the community and in the region can also be upheld and bolstered through a central City Hall and municipal hub which can become a highly visible and character-defining facility. The FY 2016 Budget includes funding for the planning and design for a future Dunwoody City Hall. All of these enhancements will be guided by attentive and conservative fiscal stewardship, a hallmark of the first six years of cityhood and a consistent promise which has provided for successful and balanced financial management of resources.

CHALLENGES

Many plans and programs which emphasize continued upgrades and improvements, coupled with long-term development initiatives present inherent challenges in terms of assessments, prioritizations, civic engagement and implementation. By strategically constructing a Path for Progress, the City must address ongoing needs, set in motion the proper designs and control for the future while remaining in step with the community's vision. Several of the key challenges the city will face over the coming year include:

- **Uphold, Maintain Public Safety and Protect the City's Reputation:** Upholding public safety is at the core of what helps make Dunwoody a great community. However, with the growth the city and certain character areas are experiencing, the workload placed on patrol officers continues to rise as new businesses and residents move to Dunwoody. The addition of State Farm and several new hotels will only contribute to our challenges. Police calls for service are up 11.6% and at 41.8 crimes per officer; this rate greatly exceeds all other agencies in our area. Addressing this workload and crime activity increase is essential to safety as well as the reputation of Dunwoody as a great place to live and a primary place to do business. These requested positions are critical components of a well thought out plan to improve the safety of our community; provide additional programs of interest to citizens; provide the much needed workload relief for our staff; and add functions not being performed at this time. Ensuring the appropriate levels of trained personnel is essential to meet the needs of the growing community and provide available and consistent public safety support.
- **Balance Infrastructure Repair/Upgrades with Future Forward Plans:** The City must continue to work diligently to address and prioritize infrastructure issues in a timely manner. Appropriate community support and understanding of critical infrastructure upgrades and repairs can only happen through effective and regular communication, involvement, and connection with residents and businesses. The City has made tremendous strides over the past six years through the construction of city parks, paving roads, sidewalk installation and stormwater repairs. Attention to these critical needs must be maintained but a longer-term outlook to the future needs of a growing city must also begin to take shape. The community's vision for a better Dunwoody, from important business areas, to character areas, to neighborhoods, requires understanding, participation and patience to realize its proper implementation and emergence. New development and revitalization should move at a speed comfortable for a community as long as appropriate and necessary fundamental infrastructure needs are simultaneously addressed. Intersections, roads and pedestrian access must be improved to accommodate increased use and age but it will be important to balance repairs with long-term upgrades and overhauls necessary to meet the needs of a changing economy and generational transformation.

FY 2016 EXPENDITURE HIGHLIGHTS

The city's emphasis on the "Three P's": Police, Paving, and Parks has not diminished and is further supported through the FY 2016 Budget. In order to address the needs of the community and the challenges presented for the future the City has created a FY 2016 Budget list of key expenditures and improvements which clearly demonstrate the focus on the needs of today and the Path for Progress.

Paving / Infrastructure

- 2016 street resurfacing and paving and sidewalk improvements (\$2,500,000)
 - The Local Maintenance Improvement Grant from the Georgia Department of Transportation represents \$300,000 of this total
- Construction funding for Chamblee Dunwoody Road bicycle and pedestrian improvements (\$1,600,000)
- Construction funding for Tilly Mill at North Peachtree intersection improvement (\$500,000)
- Concept funding for a connector road between the Ashford Dunwoody off ramp and Perimeter Center Parkway (\$200,000)
- Construction funding for Tilly Mill sidewalk from Womack to North Peachtree (\$250,000)
- Right Of Way (ROW) acquisition for the Georgetown Gateway Project (\$750,000)

Parks

- Donaldson Bannister Farm site improvements (\$100,000)
- Park Surveillance at Georgetown Park & Pernoshal Park (\$266,000)

Police Department/Public Safety

- Three Patrol Officers, cars and equipment (\$395,863)
- Detective, car and equipment (\$102,154)
- Funding for vehicle replacement (\$200,000)
- End of life replacement for equipment (\$211,500)
- Average merit-based increase (\$248,308)

Community Development

- Sign Code Update Project (\$25,000)
- Permit Tracking Software (\$150,000)

Finance & Administration

- Facilities Improvement Partnership Program (\$250,000)
- Planning and design of future City Hall (\$250,000)
- System upgrades (\$39,000)

Stormwater Utility

- Street Sweeping (\$24,000)

While this is not a comprehensive list of enhancement requests, it does highlight the City's focus on continued fiscally conservative spending while supporting the primary reasons for becoming a city – namely the local control over safety, infrastructure, and community development to improve the quality of life for all of Dunwoody's residents, businesses, and visitors.

ISSUES ON THE HORIZON

In 2015 the City concluded the Request for Proposal (RFP) process to rebid the City of Dunwoody Split Contract Service model by which the City staffs a majority of government service functions. At the conclusion of the RFP selection process, the City decided to bring in-house five formerly contracted positions (Community Development Director, Parks and Recreation Director, Economic Development Director, a part time Economic Development Retention Manager, Human Resources Director and a Human Resources Specialist). These new City employees, along with one new contract service provider chosen from the RFP process presents a change in the makeup of previous staffing structure which will be sensible to monitor and assess for a customer service and performance standpoint.

The economic downturn experienced since 2009 has not yet completely returned Dunwoody revenues to pre-recession peaks and office vacancy rates indicate the economy has not reentered full recovery mode. The potential for rising interest rates and increased construction costs is possible and this could impede borrowing, construction, and development initiatives within the city and region. The City must prepare for general gaps in revenue streams and be mindful of longer-term external factors which may be out of the City's control but also present issues for prudent economic management.

With future planning and projects being forwarded, it will be especially pragmatic for the City to practice transparency and civic engagement as it moves forward with planning for the design and construction of a City Hall. A City Hall can become a signature facility and a symbol of the character, persona and style of a city and its services. It will be important to work with the community to help determine the best fit, place and design for a government facility. Construction activities, both those performed by the city and those being done by the private sector (i.e. State Farm, Hotel Equities, etc.) may have a tendency to create congestion and deviations in various traffic and business patterns. Also, improvements at the Tilly Mill at North Peachtree intersection will commence in 2015, and carry on into 2016, which could potentially bring additional attention to a high-profile project and heavily trafficked intersection. Construction activity and changes at various locations in the City will need to be monitored and addressed to ensure productivity and efficiency are not compromised.

Elements of the community-developed Parks, Recreation, and Open Space Master Plan; Georgetown/North Shallowford Master Plan; and Dunwoody Village Master Plan each will undergo implementation activities and plan upgrades at different phases in the coming year. The continued revitalization efforts for Georgetown and Chamblee Dunwoody corridor will continue throughout 2016 and residents, businesses and visitors will begin to experience the benefits provided through the program. Appropriate and timely community input will need to be gauged and addresses to ensure project successes and continued redevelopment and growth of these areas as outlined in their respective Master Plans.

Because the City's lawsuit with DeKalb County wrapped up and settled in 2015, the City is lowering its anticipated legal expenses for 2016. The lawsuit was a leading contributor to the City's legal preparation and activities and a reduction in this expense may leave the City vulnerable to unforeseen lawsuits.

SUMMARY

Careful nurturing, attention and collaboration with the community will enable the City to address future stability and successful program advancement. A Path for Progress is a longer-term objective which comes to fruition with watchful foresight, contentious planning and vigilant implementation. Through the FY 2016 Budget, the City seeks to continue its delivery of quality customer service based upon a financially responsible and fiscally sound framework and provide deliverable solutions for the community's vision of a better Dunwoody. We look forward to a collaborative review of the FY 2015 Budget proposal over the next two months and appreciate your thoughtful input throughout the process.

Sincerely,



Michael G. Davis,
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...

- Added a Lieutenant in Investigations and two Majors as division commanders
- Recognized as a State Certified agency via the Georgia Chiefs of Police by meeting and documentation of compliance with over 100 stringent standards of performance

What we plan to do...

- Add three Patrol Officers to patrol the streets of Dunwoody, answering calls for service and helping us increase our visibility in the community
- Add a Detective to coordinate our investigative response to all crime reported in the City
- Acquire undercover equipment to facilitate investigations
- Expand security camera throughout the parks system
- Maintain police resources to ensure continued high quality service by replacing end of life equipment

STRATEGIC GOAL 2

Promote responsible and balanced redevelopment

What we have done...

- Initiated the Perimeter Center Improvement District (PCID) zoning/overlay study
- Prepared extensive Zoning Ordinance amendments and 'steel/concrete' frame construction ordinance for City Council
- Coordinated a study of the Winter's Chapel Area with Peachtree Corners and Sandy Springs

What we plan to do...

- Implement new 'life/safety' inspections for new business licenses
- Acquire permit tracking software that will greatly improve service to customers
- Revise the Sign Ordinance with the help of a citizen committee and consultant based on improvement and consistency recommendations, efficiency standards, and desired aesthetic considerations
- Extend our partnership with the City of Sandy Springs, Brookhaven and the PCID to support and guide future development in the Perimeter Market

STRATEGIC GOAL 3

Actively pursue comprehensive infrastructure improvements

What we have done...

- Completed conceptual design for the Georgetown Gateway Project
- Completed Hammond Drive corridor study
- Completed pedestrian improvements at Dunwoody Elementary School
- Completed signal retiming of North Peachtree Road corridor at I-285 and North Shallowford Road
- Completed new park on Pernoshal Court
- Completed Phase III of the Dunwoody Trailway
- Replaced two playgrounds at Windwood Hollow Park and Dunwoody Park
- Relocated the Brook Run Dog Park
- Completed water main replacement, sidewalk construction and paving on one mile segment of Mount Vernon Road

What we plan to do...

- Continue implementing the 5-year capital paving plan
- Continue sidewalk improvements guided by the sidewalk improvement policy
- Complete the North Peachtree at Tilly Mill Road and Peeler Road intersection improvement project
- Complete pedestrian safety enhancements at Brook Run Park and Redfield Subdivision
- Complete a 5-year update of the Comprehensive Transportation Plan
- Stabilize historic dam at the Dunwoody Nature Center
- Continue rehabilitation of Donaldson-Bannister Farm
- Improve preventative maintenance standards in Parks Operations

STRATEGIC GOAL 4

Create an atmosphere in which businesses thrive redevelopment

What we have done...

- Hosted 140 Business Retention and Expansion meetings with local Dunwoody companies to create stronger relationships with our business community
- 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
- After an exhaustive search, IHG decided to renew and expand their lease at Ravinia 3. IHG is Dunwoody's second largest employer with over 1,300 employees. During the term of the lease, IHG will grow by over 415 positions
- Mercedes-Benz USA moved into their temporary Headquarters in Dunwoody while they build a permanent headquarters in Sandy Springs. Mercedes-Benz will eventually employ 800 in their newly renovated space at Sterling Pointe

What we plan to do...

- Implement a new Economic Development Strategy in coordination with our community partners
- 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



SECTION 2

FINANCIAL STRUCTURE, POLICY, AND PROCESS

ORGANIZATIONAL CHART

CITY EMPLOYEES

24.5 Civilian Employees
59 Sworn Officers

CONTRACT EMPLOYEES

5 Prime Vendors

CITIZENS

CITY CLERK

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MAYOR & COUNCIL

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CITY ATTORNEY

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CITY MANAGER

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FINANCE DIRECTOR

FINANCE & ADMINISTRATION

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MUNICIPAL COURT

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POLICE DEPARTMENT

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PARKS DIRECTOR

PARKS & RECREATION

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PUBLIC WORKS DIRECTOR

PUBLIC WORKS & STORMWATER

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COMMUNITY DEVELOPMENT DIRECTOR

COMMUNITY DEVELOPMENT

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ECONOMIC DEVELOPMENT

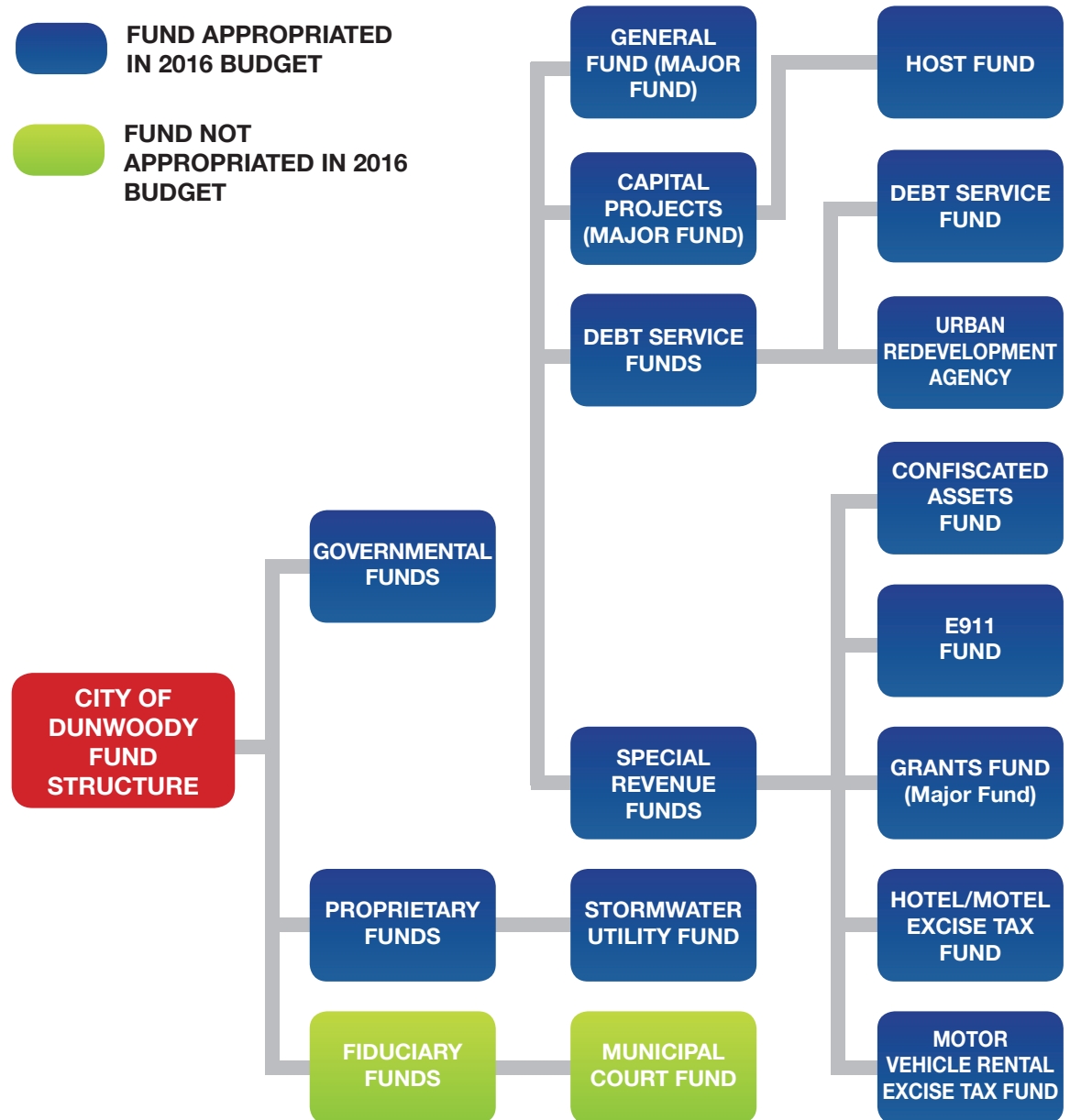
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FUND STRUCTURE

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.
HOST	<ul style="list-style-type: none"> • Homestead options 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"> • Transfers to the general fund • 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 a 5% tax to five area hotels and motels, with 40% of the tax allocated to the Convention and Visitors Bureau of Dunwoody 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.

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 REPORTING POLICIES

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.

ANNUAL CITIZEN'S REPORT

In order to provide citizens with financial information that is easily disseminated, the Finance Department shall coordinate with the Marketing and Public Relations Department on the publication of an annual report to the citizens (e.g., a popular report) which includes financial details. The citizens' report shall be in addition to the CAFR. This report shall be in conformance with GAAP, and follow the recommendations of the GFOA's "Popular Annual Financial report" (PAFR) program guidelines. The city shall submit the Annual Citizens' report to the PAFR program to determine its eligibility to receive the award.

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 Project" report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriate 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.

BUDGET POLICIES

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.

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 2016, the city’s budget is balanced under scenario four.

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 and debt expenditures (approximately 33% of budgeted 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.

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 of one percent of the total annual expenditure appropriation in all operating funds 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.

2015 BUDGET CALENDAR

JUNE						
Departmental budget request templates were distributed including operating and capital budget requests as well as enhancement priority ranking.						
	1	2	3	4	5	6
7	8	9	10 Budget worksheets distributed to departments	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JULY						
Departmental operating and capital budget requests and enhancement priority ranking were due to Accounting for incorporation in the city's initial working budget.						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17 Budget worksheets due to Accounting from departments	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST						
Work sessions with Accounting included discussions focusing on revenue estimates, maintenance and operations and personnel requests. Additional discussions focused on capital budgets and enhancement requests. A balanced budget was submitted to City Council and posted online for citizen inspection and comments.						
						1
2	3 Department budget work sessions with City Manager	4 Department budget work sessions with City Manager	5	6	7	8
9	10	11	12	13	14	15
16	17 Budget summation and balancing work session	18	19 First consolidated and balanced budget due to City Manager	20	21 Transmittal letter due from City Manager/ Mayor	22
23	24	25	26 Proposed budget with transmittal letter due to City Council	27	28	29
30	31					

SEPTEMBER						
Meetings were conducted with the Budget Committee. Revenue neutral changes were made to the budget document and transmittal letter.						
			1	2	3	4
6	7	8	9	10 Meeting with Budget Committee	11	12
13	14	15	16	17	18	19
20	21 Final budget submitted to City Council	22	23	24	25	26
27	28	29	30			

OCTOBER						
Public hearings and adoption of the budget resolution occurred.						
				1	2	3
4	5	6	7	8	9	10
11	12 Legally advertised public hearing and reading of budget resolution	13	14	15	16	17
18	19	20	21	22	23	24
25	26 Adoption of the budget resolution for the year ending December 31, 2016	27	28	29	30	31



SECTION 3

FINANCIAL SUMMARIES

REVENUE ANTICIPATIONS AND EXPENDITURE APPROPRIATIONS

Revenues	General Fund*	Special Revenue Funds				Debt Service Fund	Capital Projects Funds		Enterprise Funds		Total Government	Elimination of Interfund Activity	Net Total Government
		E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*		HOST Fund	Capital Projects Fund*	Stormwater Utility Fund				
Property Taxes	\$ 6,776,000									\$ 6,776,000		\$ 6,776,000	
Business and Occupational Taxes	2,665,000									2,665,000		2,665,000	
Homestead Option Sales Tax	-						4,500,000			4,500,000		4,500,000	
Insurance Premium Taxes	2,500,000									2,500,000		2,500,000	
Franchise Fees	3,500,000									3,500,000		3,500,000	
Other Taxes	2,445,000		2,700,000	100,000	-					5,245,000	(1,720,000)	3,525,000	
Licenses and Permits	1,997,500									1,997,500		1,997,500	
Court Fines	1,350,000									1,350,000		1,350,000	
Intergovernmental Revenues (Grants)					1,317,000					1,317,000		1,317,000	
Charges for Services	2,176,500	1,100,000							1,879,396	5,155,896		5,155,896	
Other Revenues	10,000						4,500		800	15,300		15,300	
Use of Prior Year Reserves	800,000					100,000	500,000		25,000	1,425,000		1,425,000	
Subtotal	\$ 24,220,000	\$ 1,100,000	\$ 2,700,000	\$ 100,000	\$ 1,317,000	\$ 100,000	\$ 5,004,500	\$ -	\$ 1,905,196	\$ 36,446,696	\$ (1,720,000)	\$ 34,726,696	
Other Financing Sources													
Operating Transfer In from General Fund		\$151,640			\$0	\$1,608,367		\$2,570,400		\$ 4,330,407	(\$4,280,407)	\$ 50,000	
Operating Transfer In from E911 Fund													
Operating Transfer In from HOST Fund								5,000,000		5,000,000	(5,000,000)		
Total Other Financing Sources	\$ -	\$ 151,640	\$ -	\$ -	\$ -	\$ 1,608,367	\$ -	\$ 7,570,400	\$ -	\$ 9,330,407	\$ (9,280,407)	\$ 50,000	
Total Revenues	\$ 24,220,000	\$ 1,251,640	\$ 2,700,000	\$ 100,000	\$ 1,317,000	\$ 1,708,367	\$ 5,004,500	\$ 7,570,400	\$ 1,905,196	\$ 45,777,103	\$ (11,000,407)	\$ 34,776,696	
Expenditures													
City Council	\$259,592									\$ 259,592		\$ 259,592	
City Manager	404,347									404,347		404,347	
City Clerk	190,316									190,316		190,316	
Finance & Administration	2,661,071							500,000		3,161,071		3,161,071	
IT	717,381							78,200		795,581		795,581	
Marketing	500,360									500,360		500,360	
Legal	370,000									370,000		370,000	
Municipal Court	568,717									568,717		568,717	
Police	7,738,671				17,000			381,200		8,136,871		8,136,871	
E911	-	1,251,640								1,251,640		1,251,640	
Public Works	2,224,362				1,300,000			6,092,000	1,905,196	11,521,559		11,521,559	
Parks	1,760,327							519,000		2,279,327		2,279,327	
Community Development	1,805,689									1,805,689		1,805,689	
Economic Development	290,265									290,265		290,265	
Contingency	300,000									300,000		300,000	
Subtotal	\$ 19,791,098	\$ 1,251,640	\$ -	\$ -	\$ 1,317,000	\$ -	\$ -	\$ 7,570,400	\$ 1,905,196	\$ 31,835,334	\$ -	\$ 31,835,334	
Other Financing Uses													
Operating Transfer Out to Debt Service	\$1,608,367	\$0								\$ 1,608,367	(\$1,608,367)	\$ -	
Operating Transfer Out to Capital Projects	2,668,895						5,000,000			7,668,895	(7,520,400)	148,495	
Operating Transfer Out to E911 Fund	151,640									151,640	(151,640)		
Operating Transfer Out to Grants Fund	-									-			
Operating Transfer Out to General Fund			1,620,000	100,000	-					1,720,000	(1,720,000)		
Payments to Other Entities			1,080,000			1,708,367				2,788,367		2,788,367	
Total Other Financing Uses	\$ 4,428,902	\$ -	\$ 2,700,000	\$ 100,000	\$ -	\$ 1,708,367	\$ 5,000,000	\$ -	\$ -	\$ 13,937,269	\$ (11,000,407)	\$ 2,936,862	
Total Expenditures	\$ 24,220,000	\$ 1,251,640	\$ 2,700,000	\$ 100,000	\$ 1,317,000	\$ 1,708,367	\$ 5,000,000	\$ 7,570,400	\$ 1,905,196	\$ 45,772,603	\$ (11,000,407)	\$ 34,772,196	
Net	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -	(0)	\$ 4,500	\$ 4,500	

*Denotes a Major Fund

GENERAL FUND BUDGET

STATEMENT OF REVENUES AND EXPENDITURES

	Audited FY 2014	2015 Prorata Based on May YTD	2015 As Amended	Recommended FY 2016
Beginning Fund Balance	\$6,433,856	\$9,991,227	\$9,991,227	\$10,438,058
Revenues				
Property Taxes	6,823,216	6,755,644	6,660,419	6,941,000
Business and Occupational Taxes	2,702,392	5,794,675	2,880,000	2,770,000
Insurance Premium Taxes	2,495,238	-	2,400,000	2,500,000
Franchise Fees	3,880,550	3,283,134	3,500,000	3,500,000
Other Taxes	616,358	597,270	650,000	620,000
Licenses and Permits	1,791,291	2,953,415	2,470,005	1,997,500
Fines and Forfeitures	1,461,499	1,183,397	1,500,000	1,350,000
Other Revenues	364,643	262,973	252,935	260,500
Intergovernmental	3,000	-	4,000,000	-
Charges for Services	508,144	156,379	408,000	426,000
Total Operating Revenue	20,646,331	20,986,887	24,721,359	20,365,000
Expenditures				
City Council	206,212	283,721	237,316	259,592
City Manager	240,885	234,238	367,566	404,347
City Clerk	155,014	215,159	247,778	190,316
City Attorney	351,633	322,776	385,000	370,000
Finance & Administration	2,272,516	2,568,848	2,716,337	2,661,071
Information Technology	565,786	644,087	760,953	717,381
Marketing	439,851	418,211	490,294	500,360
Municipal Court	450,868	382,329	609,021	568,717
Police	5,777,749	6,262,930	6,815,301	7,738,671
Public Works	2,004,004	1,599,446	2,136,438	2,224,362
Parks	1,095,298	1,393,921	1,685,800	1,760,327
Community Development	2,330,415	4,896,179	2,657,144	1,805,689
Economic Development	73,482	46,398	155,473	290,265
Contingency	-	-	400,000	300,000
Total Operating Expenditures	15,963,714	19,268,243	19,664,421	19,791,098
Other Financing Sources (Uses)				
Use of Prior Year Reserves	-	1,070,099	1,240,099	800,000
Proceeds from the sale of property	950,000	1,150,000	1,150,000	1,500,000
Transfers In	1,570,021	1,374,581	1,374,581	1,555,000
Transfers Out	(3,645,267)	(4,197,427)	(8,374,787)	(4,428,902)
Total Other Financing Sources (uses)	(1,125,246)	(602,747)	(4,610,107)	(573,902)
Fund Balance, December 31	\$9,991,227	\$11,107,124	\$10,438,058	\$10,438,058

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

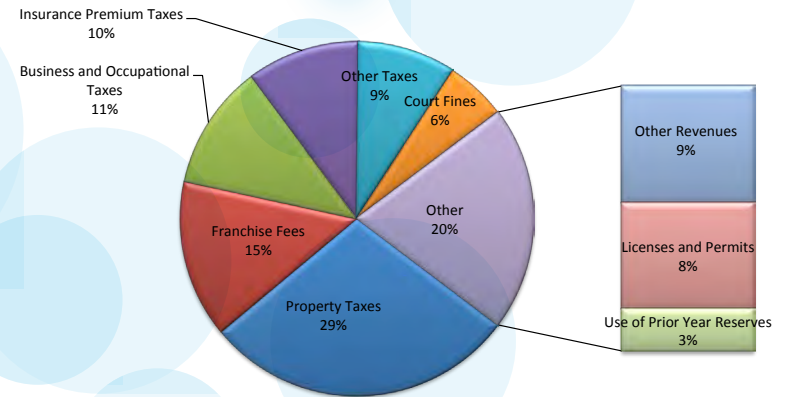
	2014 Actual	2015 Prorata Based on May YTD	2015 As Amended	2016 Anticipated
Taxes	\$ 18,087,775	\$ 17,805,304	\$ 17,465,000	\$ 17,886,000
Licenses & Permits	1,791,291	2,953,415	2,470,005	1,997,500
Intergovernmental Revenues	3,000	-	4,000,000	-
Charges For Services	508,144	156,379	408,000	426,000
Fines & Forfeitures	1,461,499	1,183,397	1,500,000	1,350,000
Investment Income	4,670	3,307	20,000	5,000
Contr & Don From Priv Sources	58,869	7,848	19,935	5,000
Miscellaneous Revenue	301,104	251,818	213,000	250,500
Other Financing Sources	950,000	2,220,099	2,390,099	2,300,000
Total General Fund Revenues	\$ 23,166,352	\$ 24,581,567	\$ 28,486,039	\$ 24,220,000



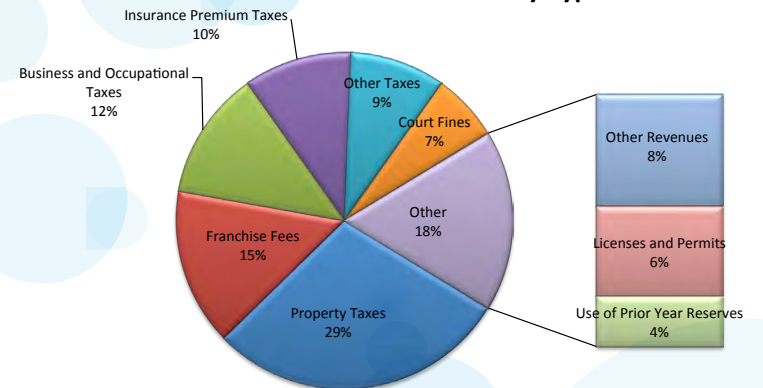
GENERAL FUND REVENUE DETAIL

	2015 Prorata Based on May		2015 As Amended	2016 Anticipated
	2014 Actual	YTD		
Real Property Tax	\$ 5,671,682	\$ 5,700,000	\$ 5,530,000	\$ 5,871,000
Personal Property Tax	430,199	400,000	400,000	400,000
Motor Vehicle	150,960	128,006	200,000	150,000
MV Title Ad Valorem Tax	286,289	260,416	300,000	200,000
MV Title Ad Valorem Tx True Up	124,122	118,023	60,000	80,000
Intangibles (Reg & Recording)	93,767	149,200	60,000	70,000
Franchise Fees	3,880,550	3,283,134	3,500,000	3,500,000
Hotel/Motel Tax	1,455,283	1,281,087	1,380,000	1,620,000
Alcoholic Beverage Excise Tax	616,358	597,270	650,000	620,000
MVR Excise Tax	114,738	93,494	100,000	100,000
Excise Tax on Energy	41,883	-	-	-
Business & Occupation Tax	2,588,952	5,543,912	2,750,000	2,650,000
Insurance Premiums Tax	2,495,238	-	2,400,000	2,500,000
Financial Institutions Tax	113,441	247,705	110,000	105,000
Penalties & int on delinq tax	8,750	-	5,000	5,000
Pen & Int on Del Taxes-Busines	15,564	3,058	20,000	15,000
Alcoholic Beverage Licenses	470,062	55,088	425,000	450,000
Other Licenses and permits	3,340	9,804	-	2,500
Planning & Zoning Fees	31,920	27,612	15,000	15,000
Bldg Structures & Equipment	1,198,990	2,725,228	2,030,005	1,500,000
Soil Erosion	25,379	79,762	-	15,000
Plan Review-Fire	61,600	55,920	-	15,000
Local Govt Grants	3,000	-	4,000,000	-
Sale of Maps and Publications	311	-	-	-
Special Police Svcs	17,090	13,752	10,000	12,000
Fingerprinting Fee	9,147	7,123	5,000	6,000
Public Safety-Other	116,456	101,136	36,000	36,000
Special Assessments	22,788	-	20,000	20,000
Streetlight Fees	328,740	-	327,000	327,000
Rec Program Fees	249	-	-	-
Pavilion Rentals	13,275	34,296	10,000	25,000
NSF Fees	90	72	-	-
Municipal Court Fines & Forfeitures	1,461,499	1,183,397	1,500,000	1,350,000
Interest Revenue	4,670	3,307	20,000	5,000
Contr & Don From Priv Sources	49,919	-	14,935	-
Explorer Donations	8,950	7,848	5,000	5,000
Rents and Royalties	205,187	215,292	198,000	210,000
Advertising Rental	31,666	39,208	-	30,000
Rental Commissions	(3,456)	(4,362)	-	(4,500)
Reimb for damaged property	38,425	-	-	-
Other Charges For Svcs	26,453	768	15,000	15,000
Miscellaneous Revenue	2,829	913	-	-
Proceeds from sale of property	950,000	1,150,000	1,150,000	1,500,000
Use of Prior Yr Reserves	-	1,070,099	1,240,099	800,000
Total Department Revenues	\$ 23,166,352	\$ 24,581,567	\$ 28,486,039	\$ 24,220,000

FY 2016 Revenues by Type



FY 2015 Revenues by Type



GENERAL FUND DEPARTMENT SUMMARY

	2015 Prorata Based on May			
	2014 Actual	YTD	2015 As Amended	2016 Anticipated
City Council	\$ 206,212	\$ 283,721	\$ 237,316	\$ 259,592
City Manager	240,885	234,238	367,566	404,347
City Clerk	155,014	215,159	247,778	190,316
Finance & Administration	2,554,016	2,818,848	3,506,337	3,161,071
Information Technology	722,414	749,707	866,573	795,581
Marketing	439,851	418,211	490,294	500,360
Legal	351,633	322,776	385,000	370,000
Municipal Court	450,868	382,329	609,021	568,717
Police	5,862,147	6,867,430	7,446,801	8,119,871
E-911	-	302,940	73,300	151,640
Public Works	2,279,005	2,744,446	3,621,438	3,414,857
Parks & Recreation	2,724,039	1,827,288	5,619,167	2,387,694
Community Development	2,343,435	4,896,179	2,657,144	1,805,689
Economic Development	1,279,462	1,402,398	1,511,473	1,790,265
Contingency	-	-	400,000	300,000
Total General Fund Expenditures	\$ 19,608,983	\$ 23,465,670	\$ 28,039,207	\$ 24,220,000

GENERAL FUND ACCOUNT SUMMARY

	2015 Prorata Based on May			
	2014 Actual	YTD	2015 As Amended	2016 Anticipated
Personnel Services	\$ 5,853,225	\$ 6,170,916	\$ 6,982,222	\$ 8,330,598
Purchased & Contracted Services	8,657,257	11,782,122	10,623,537	9,322,907
Supplies	1,453,233	1,315,205	1,658,661	1,827,593
Other Costs	-	-	400,000	310,000
Debt Service	-	-	-	-
Transfers	3,645,267	4,197,427	8,374,787	4,428,902
Total General Fund Expenditures	\$ 19,608,983	\$ 23,465,670	\$ 28,039,207	\$ 24,220,000



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).

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



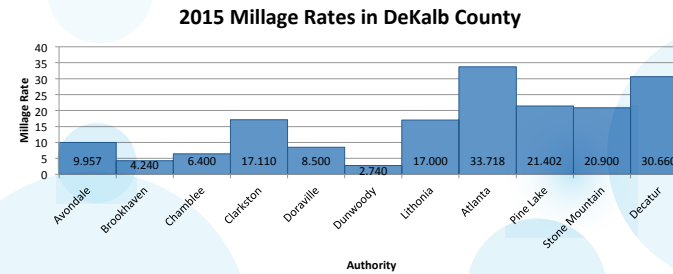
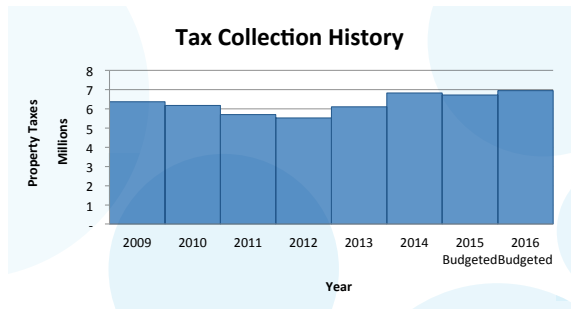
GENERAL FUND MAJOR REVENUES

<i>Major Revenues (Top Ten)</i>	FY 2015 Approved Budget	FY 2016 Approved Budget	\$\$ Variance	% Variance
Taxes:				
Property Taxes	\$6,555,000	\$6,941,000	\$386,000	5.89%
Franchise Fees	3,500,000	3,500,000	-	0.00%
Alcohol Beverage Excise Taxes	650,000	620,000	(30,000)	-4.62%
Business and Occupational Taxes	2,880,000	2,770,000	(110,000)	-3.82%
Insurance Premiums Tax	2,400,000	2,500,000	100,000	4.17%
Hotel/Motel Taxes	1,380,000	1,620,000	240,000	17.39%
Licenses and Permits:				
Alcohol Beverage Licenses	425,000	450,000	25,000	5.88%
Building Permits	2,030,005	1,500,000	(530,005)	-26.11%
Charges for Services:				
Streetlight Fees	327,000	327,000	-	0.00%
Fines and Forfeitures				
	1,500,000	1,350,000	(150,000)	-10.00%
Total Major Revenues	21,647,005	21,578,000	(69,005)	-0.32%
Other General Fund Revenues	5,598,935	1,842,000	(3,756,935)	-67.10%
Use of Prior Year Reserves	1,240,099	800,000	(440,099)	-35.49%
Total Revenues	\$ 28,486,039	\$ 24,220,000	\$ (4,266,039)	-14.98%

For all General Fund revenues, trends exist only to the extent of the preceding 2009-2015 budget years as the City was incorporated on December 1, 2008 and to the extent revenues for the unincorporated Dunwoody are available for DeKalb County records.

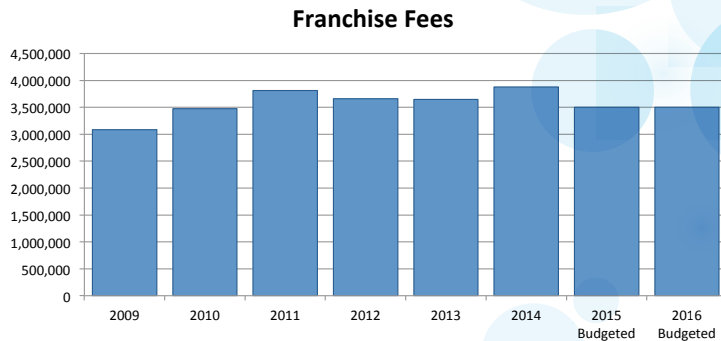
PROPERTY TAXES

Property taxes include taxes on real and personal property, motor vehicle, mobile homes, and intangible taxes. This category represents 34% of the total FY 2016 general fund revenues. Property taxes for 2016 are based on the tax digest compiled for 2015. These taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by Council. The 2016 projection estimates moderate growth based on current economic conditions.

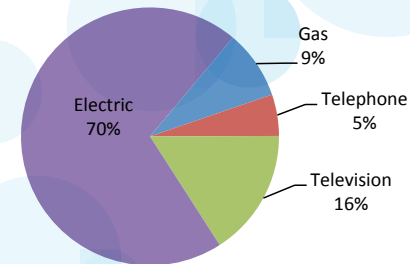


FRANCHISE FEES

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 17% of total general fund revenues. Fiscal year 2016 represents the fourth year all franchise payments will be received for a full twelve months. The 2016 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in 2009 through 2015.



Franchise Fees by Source



ALCOHOL BEVERAGE EXCISE TAXES

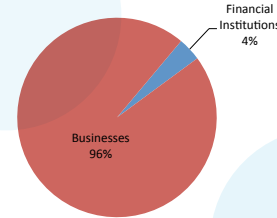
Alcohol beverage taxes are levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes imposed on the distribution of distilled spirits, malt beverages, and wine. Taxes are also imposed on the sale of distilled spirits by the drink. This category represents 3% of total general fund revenues. The 2016 amount for beverage excise taxes was computed based on the current trend of roughly \$52,000 per month in receipt from current retailers.

OCCUPATIONAL AND BUSINESS TAXES

This category includes revenues from business and financial institutions' occupational licenses for conducting business within the City. This category represents 14% of total general fund revenues. The 2016 amount is estimated based on trend analysis, economic indicators, and anticipated economic growth.



Occupational and Business Taxes



INSURANCE PREMIUMS TAXES

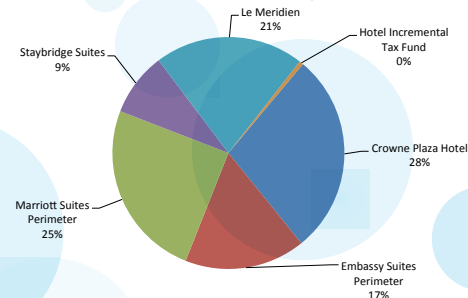
This category includes revenues from excise taxes on insurance premiums written by insurance companies conducting business within the City. Excise taxes on insurance premiums written by insurance companies conducting business within the City are allocated from the state to local governments based on 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 2016 are estimated based on amounts received in 2010-2015 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 2016 amount is a projection based on the initial collected amounts during the City's previous years and then increased slightly due to the slowly improving economy and comments received from the Convention and Visitors Bureau.



Hotel / Motel Excise Tax by Source



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 2016 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 2016 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 pole installation must be paid by homeowners or by the developer. The 2016 estimated amount are projections based on historical trend data.

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 a modest 1.5% increase.



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 2012	Projects 2013	Projects 2014	Projects 2015	Projects 2016
Recurring/Routine Capital Expenditures (amended budget)					
Public Works Resurfacing and Roads Projects	\$ 1,750,000	\$ 1,975,000	\$ 1,975,000	\$ 2,205,000	\$ 2,298,495
Intersection Enhancements	955,000	461,000	2,465,000	3,600,000	3,260,000
Sidewalk Improvements and Additions	570,000	460,000	230,000	940,000	606,000
Parks Improvements	448,377	151,000	390,000	325,000	133,000
	\$ 3,723,377	\$ 3,047,000	\$ 5,060,000	\$ 7,070,000	\$ 6,297,495
Nonrecurring/Nonroutine Capital Expenditures (amended budget)					
Traffic Calming	-	75,000	-	-	-
Vehicle Replacement Fund	-	-	-	500,000	200,000
Gateway and Wayfinding	150,000	-	-	-	-
Project Renaissance Land Purchases	4,476,435	3,909,386	1,025,000	3,200,000	-
Brook Run Trail	-	1,059,600	-	300,000	-
Spare Patrol unit	40,209	-	-	-	-
North Metro SWAT night vision	20,172	-	-	-	-
Crime analysis plus	1,820	-	-	-	-
Forensic computer software	9,772	-	-	-	-
Daily report software	12,400	-	-	-	-
GIS web viewer	75,000	-	-	-	-
Plotter purchase	20,000	-	-	-	-
SAN Backup/disaster recovery storage system	36,880	-	-	-	-
City Hall Design and Engineering	100,000	-	-	-	-
Brook Run Surveillance Camera System	143,375	-	-	-	-
North Dekalb Cultural Arts Center Roof Replacement	100,000	160,000	65,896	-	-
Equipment for Traffic Unit and Prisoner Transport Unit	-	232,211	-	-	-
FIPP ⁽¹⁾ -Dunwoody Nature Center Improvements	-	236,733	-	-	-
FIPP ⁽¹⁾ -Spruill Arts Center Improvements	-	20,755	-	-	-
FIPP ⁽¹⁾ -Senior Baseball Outfield Leveling	-	37,744	-	-	-
Programming Study for Future City Hall	-	50,000	-	-	-
Brook Run Dog Park Relocation	-	195,000	-	-	-
School Pedestrian Safety Improvements	-	40,000	-	-	-
Brook Run Demolition	-	310,690	-	-	-
City Hall Reconfiguration for Efficiency	-	-	31,500	-	-
Network Access Control for guest users	-	-	16,211	-	-
Off-Site Replication of Servers for Disaster Recovery	-	-	51,875	-	-
Unified Communications Upgrade	-	-	47,500	-	-
Website Redesign & Replacement	-	-	65,000	-	-
Equipment for Detective	-	-	30,000	-	-
Automated Fingerprint Identification System (AFIS)	-	-	54,398	-	-
Video Surveillance System	-	-	150,000	-	-
Emergency Notification System for Brook Run Park & Dunwoody Park	-	-	85,000	-	-
Pernoshal Park	-	-	2,225,000	-	-
GIS Mobile Collection Unit	-	-	13,000	-	-
FIPP ⁽¹⁾ -ADA Accessible Entranceway	-	-	121,321	-	-
FIPP ⁽¹⁾ -Senior Baseball Lower Field Dome and Spectator Area Improvements	-	-	75,376	-	-
FIPP ⁽¹⁾ -Spruill Arts Center Jewelry Studio Ventilation System	-	-	24,028	-	-
Unallocated-Completed/Abandoned Projects	-	-	144,573	-	-
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 (3)	-	-	-	-	135,000
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
	\$ 5,186,063	\$ 6,327,119	\$ 4,225,678	\$ 4,987,120	\$ 1,371,400
Total Capital Projects	\$ 8,909,439	\$ 9,374,119	\$ 9,285,678	\$ 12,057,120	\$ 7,668,895

CAPITAL PROJECT FUNDING BY DEPARTMENT

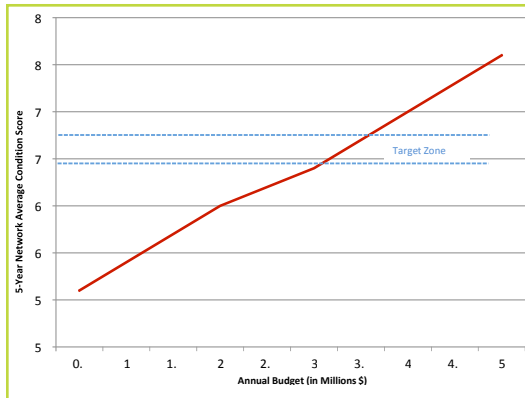
	Projects 2012	Projects 2013	Projects 2014	Projects 2015	Projects 2016
Department					
General Government	\$ 286,880	\$ 345,232	\$ 432,811	\$ 895,620	\$ 578,200
Public Safety	84,373	232,211	234,398	591,500	381,200
Public Works	3,418,375	3,011,000	4,670,000	6,745,000	6,190,495
Recreation	5,024,811	5,785,676	3,790,896	3,825,000	519,000
Community Development	95,000	-	13,000	-	-
Unallocated	-	-	144,573	-	-
	\$ 8,909,439	\$ 9,374,119	\$ 9,285,678	\$ 12,057,120	\$ 7,668,895

OPERATIONAL IMPACT OF FY2016 CAPITAL PROJECTS

Project Name	Estimated Net Annual Impact of FY 2016 Capital Projects on Operating Budget					Five Year Total
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
General Government						
Data Switch Replacement	\$ 56,700	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 66,700
GIS Server	21,500	11,000	11,000	11,000	11,000	65,500
City Hall Planning & Design	250,000	-	-	-	-	250,000
Facilities Improvement Partnership Program	250,000	-	-	-	-	250,000
General Government	578,200	13,500	13,500	13,500	13,500	632,200
Public Safety						
Vehicle Replacement Fund	200,000	-	-	-	-	200,000
Equipment for Three Police Officers	135,000	300	300	900	300	136,800
Equipment for Detective	25,000	100	100	300	100	25,600
Speed / Message Trailer	11,200	-	1,000	-	-	12,200
Interview Room Upgrade/Replacement	10,000	-	-	-	-	10,000
Public Safety	381,200	400	1,400	1,200	400	384,600
Public Works						
2016 Resurfacing	2,298,495	-	-	-	-	2,298,495
Pedestrian Crossing Imprvts - Chamblee Dunwoody at Redfield & N. P'tree at Barclay	135,000	-	-	-	-	135,000
Chamblee Dunwoody Road Bicycle and Pedestrian Improvements	1,600,000	-	-	-	-	1,600,000
Chamblee Dunwoody ROW (Georgetown Gateway Project)	750,000	-	-	-	-	750,000
Tilly Mill Sidewalk Womack to N. P'tree - Phase 1	250,000	-	-	-	-	250,000
Tilly Mill at N. P'tree Intersection Improvement	500,000	-	-	-	-	500,000
Westside Connector - concept	200,000	-	-	-	-	200,000
Wireless Communication Link for Traffic Signals and Cameras	26,000	-	-	-	-	26,000
Meadow Lane Signal	75,000	-	-	-	-	75,000
Village Creek Dr. Sidewalk	156,000	-	-	-	-	156,000
Peeler Road Sidewalk and Bike Lane	50,000	-	-	-	-	50,000
Cotillion Drive Multi-use Path Design	50,000	-	-	-	-	50,000
Winters Chapel Multi-use Path Design	100,000	-	-	-	-	100,000
Public Works	6,190,495	-	-	-	-	6,190,495
Recreation						
Donaldson Bannister Farm Site Improvements	100,000	-	-	-	-	100,000
Dunwoody Nature Center Dam Stabilization	33,000	-	-	-	-	33,000
North DeKalb Cultural Arts Center Bathroom Renovation	115,000	-	-	-	-	115,000
Surveillance Cameras at Pernoshal Park	205,000	6,000	6,000	6,000	6,000	229,000
Georgetown Park Surveillance (playground at Avon Avenue)	26,000	-	-	-	-	26,000
Georgetown Park Surveillance (West Point Park)	40,000	-	-	-	-	40,000
Recreation	519,000	6,000	6,000	6,000	6,000	543,000
Total Capital Projects & 5 Year Impact on Operational Budget	\$ 7,668,895	\$ 19,900	\$ 20,900	\$ 20,700	\$ 19,900	\$ 7,750,295

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.



CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE INTERSECTION CAPITAL PROJECTS



**CONCEPT/RIGHT OF WAY
DESIGN PHASE**

Tilly Mill Rd. Sidewalk
 FY 2016 \$250K for Right of Way
 Overall Project Budget \$1.3M
20% funded
2017
 Anticipated Construction

Village Mill Sidewalk
 FY 2016 \$156K for Construction
2016
 Anticipated Completion

Till Mill Rd. at North Peachtree
 FY 2016 \$500K for Construction
 Overall Project Budget \$5.7M including DeKalb water main
2016
 Anticipated Completion

Chamblee Dunwoody Rd. Corridor Improvements
 FY 2016 \$1.6M for Construction
 Overall Project Budget \$5.5M including DeKalb water main
2016
 Anticipated Completion

Cotillion Dr. Multi-Use Path
 FY 2016 \$50K for Design
 Overall Project Budget \$1.4M
<10% funded to date
2017

Mt. Vernon Rd. at Vermack Rd.
 FY 2016 \$200K
 Overall Project Budget \$1.7M
40% funded to date
2017
 Anticipated Construction

Chamblee Dunwoody Rd. Multi-Multi Modal (Georgetown Gateway)
 FY 2016 \$750K for Right of Way
 Overall Project Budget \$7.8M
20% funded to date
2018
 Anticipated Construction



**CONSTRUCTION
PHASE**

INITIAL PLANNING*		
Name	FY 2016 Funding	Anticipated Construction
Womack Rd. Sidewalk Design	\$50K	2019
Westside Connector	\$200K	2020
Peeler Rd. Sidewalk	\$50K	2021
Winters Chapel Multi-use Path	\$100K	2021

*Less than 5% funded to date

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	\$ 2,992,286,220
Debt Limit 10% of Assessed Value	\$ 299,228,622
Debt Applicable to Debt Limit (at 10/31/15)	\$ 2,302,629
Unused Legal Debt Limit	\$ 296,925,993

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 2016 is \$299,228,622. This amount is based on the 2015 tax digest dated August 2015. 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			
2016	\$ 274,291	\$ 39,796	\$ 314,088
2017	1,655,425	25,873	1,681,298
2018	202,058	3,664	205,721
2019	127,139	697	127,836
	<u>\$ 2,258,913</u>	<u>\$ 70,030</u>	<u>\$ 2,328,943</u>

The City is obligated under certain G.O. bonds issued by the Urban redevelopment Agency. These bonds were issued to repay the principal balance outstanding on a note payable, which was being utilized to finance the purchase of 16.86 acres of land. The total amount represents outstanding G.O. bonds as of December 31, 2015. The interest on the variable rate series is calculated based on the rate at November 1, 2015.

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.

Department	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
City Manager	1	1	1	2	2	2	2	2
City Clerk	1	1	1	1	1	1	1	1
Finance & Administration	1	1	1	1	1	1	1	3
City Attorney	-	1	1	1	1	-	-	-
Municipal Court	1	1	1	3	3	4	4	4
Police	48	52	54	54	59	61	65	69
Public Works	-	-	-	-	1	1	1	1
Parks & Recreation	-	-	-	-	-	-	-	1
Community Development	-	-	-	-	-	-	-	1
Economic Development	-	-	-	-	-	-	-	1.5
Total Full-Time Equivalent Approved Positions	52	57	59	62	68	70	74	83.5

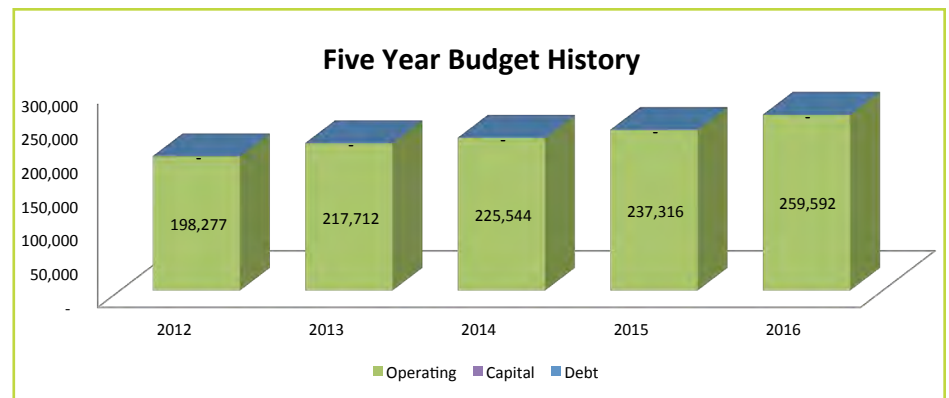
The 2016 budget includes the addition of nine full-time positions and one part-time position. The Police Department includes the addition of three patrol officers and one detective. The Finance and Administration Department includes the addition of two employees performing the Human Resources function. The Community Development and Parks and Recreation Departments each include the addition of one employee. Additionally, the Economic Development Department includes the addition of one full-time position and one part-time position.



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 2015 Budget	\$237,316
FY 2016 Adopted Budget	\$259,392
Change from PY Budget	\$22,276
Reasons for Change	<ul style="list-style-type: none"> Increase in professional liability insurance premium

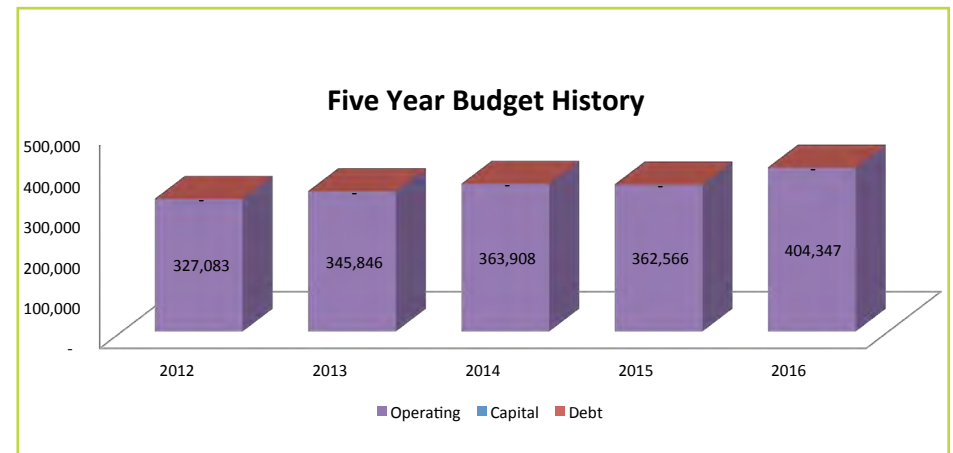
Account Name	2014 Actual	Based on YTD	Amended	Requested
Regular Salaries	\$ 88,066	\$ 88,000	\$ 88,000	\$ 88,000
Group Insurance	41,608	44,387	48,234	51,210
Social Security	5,074	5,061	5,456	5,456
Medicare	1,187	1,184	1,276	1,276
Prof Services	1,868	518	4,000	4,000
Technical Services	3,199	-	3,500	1,000
Repairs & Maintenance	-	-	-	2,500
Insurance	42,923	52,422	40,000	60,000
Communications	1,772	1,038	6,500	6,500
Printing & Binding	-	1,123	3,900	3,900
Travel	5,754	1,776	11,000	11,700
Dues & Fees	2,904	2,798	4,000	4,000
Education & Training	3,617	7,176	7,950	6,550
Supplies	3,947	951	4,000	4,000
Food	2,317	3,896	4,800	4,800
Books & Periodicals	220	-	700	700
Small Equipment	1,757	-	4,000	4,000
Total Department Expenditures	\$ 206,212	\$ 210,330	\$ 237,316	\$ 259,592



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 2015 Budget	\$367,566
FY 2016 Adopted Budget	\$404,347
Change from PY Budget	\$36,781
Reasons for Change	<ul style="list-style-type: none"> • Increase in personnel expenditures due to staff transitions • Increase due to allocation of a contingency for the City Manager's office

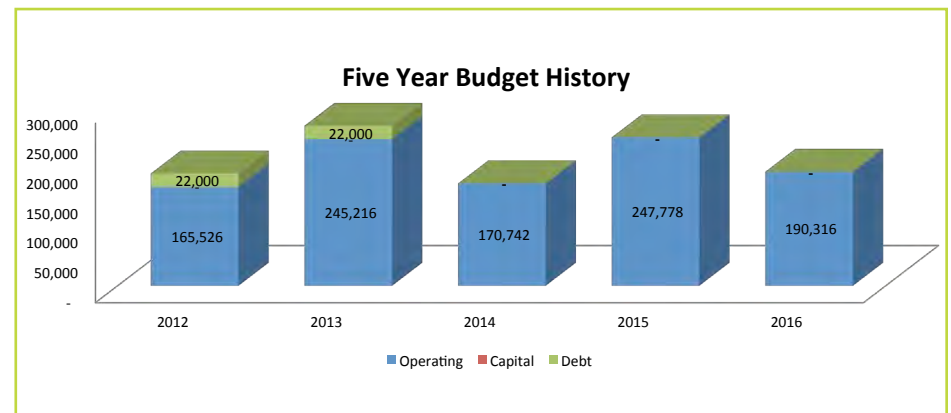
Account Name	2014 Actual	Based on YTD	Amended	Requested
Regular Salaries	\$ 173,603	\$ 175,993	\$ 257,479	\$ 271,359
Group Insurance	13,319	16,717	41,971	49,490
Medicare	2,093	2,221	3,661	3,935
Retirement	20,084	27,063	40,902	43,961
Workers' Compensation	258	1,571	873	873
Prof Services	16,020	-	-	-
Technical Services	-	1,080	-	-
Repairs & Maintenance	-	351	-	-
Communications	1,987	1,319	3,110	1,842
Printing & Binding	1,642	1,843	625	625
Travel	3,783	34	7,000	6,900
Dues & Fees	1,669	-	2,875	5,235
Education & Training	3,998	2,023	5,100	5,415
Supplies	1,239	3,441	1,700	1,200
Food	523	583	1,500	1,500
Books & Periodicals	353	-	320	512
Small Equipment	314	-	450	1,500
Contingency	-	-	-	10,000
Total Department Expenditures	\$ 240,885	\$ 234,238	\$ 367,566	\$ 404,347



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 2015 Budget	\$247,778
FY 2016 Adopted Budget	\$190,316
Change from PY Budget	-\$57,462
Reasons for Change	<ul style="list-style-type: none"> • Reduction in professional services due to costs associated with the 2015 election year • Reduction in small equipment for purchase of office furniture in 2015 • Increase in repairs and maintenance contracts

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Regular Salaries	\$ 89,588	\$ 100,068	\$ 99,791	\$ 97,388
Group Insurance	13,424	14,208	15,313	16,833
Medicare	1,355	1,367	1,346	1,413
Retirement	14,403	15,410	15,033	15,777
Workers' Compensation	179	547	155	155
Prof Svcs	3,065	25,700	60,000	10,000
Technical Svcs	400	-	800	800
Repairs & Maintenance	25,916	47,522	23,800	30,050
Communications	1,201	1,055	2,040	2,400
Advertising	-	1,097	2,000	2,000
Printing & Binding	-	72	500	1,500
Travel	3,003	1,020	3,750	3,750
Dues & Fees	358	161	267	275
Education & Training	600	2,892	3,483	3,475
Supplies	1,102	424	1,700	1,700
Food	142	157	400	400
Books & Periodicals	278	-	400	400
Small Equipment	-	3,460	17,000	2,000
Total Department Expenditures	\$ 155,014	\$ 215,159	\$ 247,778	\$ 190,316



2015 ACCOMPLISHMENTS

The major accomplishment of the office of the City Clerk for 2015 was 100% migration of all open records requests through the open records management software. The City Clerk's office began the process of purging records in compliance with the Georgia Local Government Retention Schedule. In addition, the City Clerk's office worked directly with the Deputy Director of state archives to draft revisions to the Georgia Local Government Retention Schedule which will be presented to the Chancellor for consideration in October, 2015.

2016 GOALS AND OBJECTIVES

The main priority for the City Clerk's office in 2016 is to complete the purging of all records that have met the retention schedule mandated in the Local Government Retention Schedule

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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	YTD (Sep 2015) FY 2015 ⁽²⁾
Number of agendas published by 5:00 p.m. Thursday prior to City Council Meeting	N/A ⁽¹⁾	N/A ⁽¹⁾	77	64	29
Number of ordinances and resolutions digitized within one week of Council action	N/A ⁽¹⁾	N/A ⁽¹⁾	47	53	24
Number of open records requests	N/A ⁽¹⁾	N/A ⁽¹⁾	686	1,057	751

⁽¹⁾Key performance indicators were not implemented until FY 2013.
⁽²⁾Key performance indicators were revamped in FY 2015.

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 ad direction of the City Council.
Current FY 2015 Budget	\$385,000
FY 2016 Adopted Budget	\$370,000
Change from PY Budget	-\$15,000
Reasons for Change	<ul style="list-style-type: none"> Reduction in budgeted legal services based on trend data

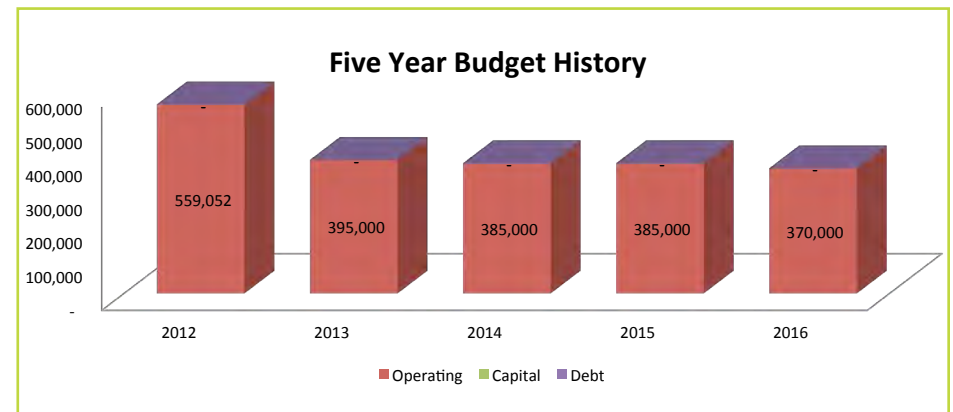
2015 ACCOMPLISHMENTS

The legal department continues to argue the collection of all tax revenues owed to the City. During 2015, the City reached a settlement with DeKalb County requiring the transfer of associated bond proceeds for specified capital projects.

2016 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.

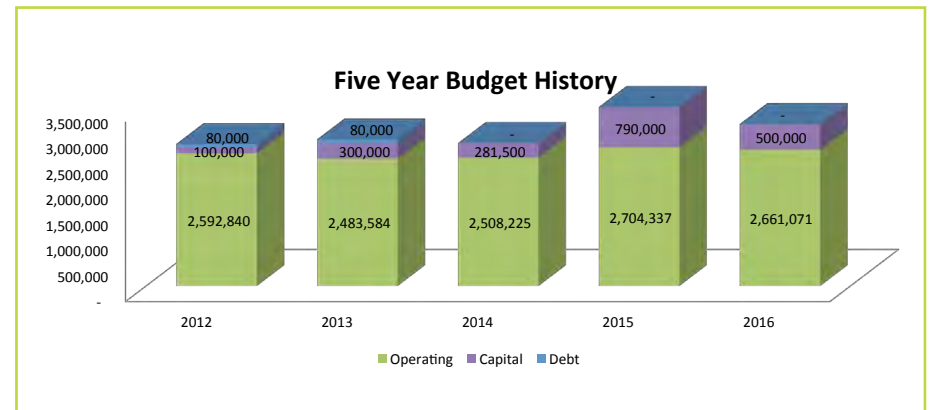
Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Prof Svcs	60,000	151,200	60,000	70,000
Prof Svcs-Legal	150,718	132,491	225,000	200,000
Prof Svcs-Litigation	140,496	38,960	100,000	100,000
Communications	89	126	-	-
Travel	13	-	-	-
Supplies	300	-	-	-
Food	17	-	-	-
Total Department Expenditures	\$ 351,633	\$ 322,776	\$ 385,000	\$ 370,000



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	3 Full Time Employees 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 2015 Budget	\$3,506,337
FY 2016 Adopted Budget	\$3,161,071
Change from PY Budget	-\$345,266
Reasons for Change	<ul style="list-style-type: none"> • Increase in personnel expenditures due to added positions in FY2016 • Reduction in official/admin services due to renegotiation of contract • Reduction in professional services for COOP enhancement project in 2015 • Increase in rent expense for additional leased space • Increase in transfers to capital projects fund for City Hall planning and design

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Regular Salaries	\$ 134,898	\$ 138,387	\$ 140,634	\$ 295,070
Group Insurance	19,385	20,551	22,609	48,524
Medicare	1,928	1,800	2,040	4,279
Retirement	20,912	22,556	22,783	47,802
Workers' Compensation	179	828	155	465
Other Employment Benefits	34,067	25,739	47,500	52,060
Official/Admin Svcs	1,249,997	1,348,399	1,349,997	1,040,000
Prof Svcs	59,548	86,205	148,916	110,758
Technical Svcs	38,500	68,720	40,900	47,360
Repairs & Maintenance	65,111	74,516	97,313	92,313
Rentals	424,462	416,266	550,420	594,220
Insurance	40,005	137,750	55,000	55,000
Communications	6,890	10,264	9,160	9,720
Advertising	1,219	-	3,900	4,100
Printing & Binding	8,773	2,469	8,400	11,700
Travel	6,180	5,243	3,500	8,500
Dues & Fees	63,694	115,198	63,920	68,310
Education & Training	13,921	17,862	41,200	46,300
Other Purchased Svcs-Other	28,553	25,332	28,800	28,800
Supplies	12,540	6,802	17,500	18,700
Electricity	20,726	31,321	24,000	30,000
Diesel	-	-	10,000	5,000
Food	16,883	4,807	22,290	22,690
Books & Periodicals	314	-	1,500	1,500
Small Equipment	3,830	7,830	3,900	17,900
Transfers Out-Capital	281,500	250,000	790,000	500,000
Total Department Expenditures	\$ 2,554,016	\$ 2,818,848	\$ 3,506,337	\$ 3,161,071



ACCOUNTING AND REPORTING DIVISION

2015 ACCOMPLISHMENTS

The Accounting and Reporting Division completed the CAFR in a timely manner. Most importantly, the CAFR included a “clean” audit report. The division was presented with awards from the Government Finance Officers Association (GFOA) for the 2014 Comprehensive Annual Financial Report (“CAFR”), the 2015 Operating and Capital Budget, and the 2014 Popular Annual Financial Report (“PAFR”). The division maintained OpenGov for the first full year since implementation. OpenGov is a web-based tool that promotes transparency by enabling the City to share the financial data internally and externally in a format that is easy to access, analyze and share. The Accounting Division also conducted an agreed upon procedure to evaluate certain information included in the payroll withholdings and disbursements related to the City’s Defined Contribution Plans.

2016 GOALS AND OBJECTIVES

The Accounting Division will continue to provide timely and accurate financial data to elected officials and the public. In addition, the Accounting Division will conduct an The Accounting Division will continue to utilize card services to reduce the number of physical checks written and in turn reduce the various costs associated with the process.

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.

HUMAN RESOURCES DIVISION

2015 ACCOMPLISHMENTS

The Human Resources Department is collaborating with the Police Department for the City's third promotional process for the Sergeant position. The process is spanning several months, and it includes a written exam, an assessment center, and interviews. At the completion of the process, three employees will be promoted to the rank of Sergeant. This process also will create a register of employees who may be considered for future promotional opportunities.

This fall, the Human Resources Department will provide all City supervisory staff with legal training on the topics of harassment, discrimination and retaliation. The training will include legal basics as well as key points that are important legal and practical considerations for all City supervisory staff. In addition, all non-supervisory City employees will receive training on the City's harassment, discrimination and retaliation policies.

Other Human Resources accomplishments included conducting a salary survey for all City positions and presenting compensation recommendations to Council, publishing the 2015 Employee Handbook, completing the performance evaluation process and implementing merit increases for all City employees, updating all City job descriptions, and filling seven open positions (through August 2015).

2016 GOALS AND OBJECTIVES

The Human Resources Division will conduct a new supervisory training program for all City supervisors on employment law and general management topics as well as other ongoing employee training. In addition, the division will follow insurance trends and choose vendors that will provide the most effective savings to the City without sacrificing customer service.

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.

PURCHASING DIVISION

Function	The Purchasing Division is responsible for coordinating all procurements for City departments as well as managing policies for fair bidding, ensuring the best products and services are bought for the best price. The Purchasing Division also manages contract and change order processes.
Positions	Consultant
Mission Statement	To provide prompt and effective procurement services which meet the needs of all City Departments, in accordance with the requirements of the City Charter and Municipal Code, while according equal access to all entities seeking to do business with the City of Dunwoody.

2015 ACCOMPLISHMENTS

The Purchasing Division secured two Bid Bond Forfeitures within the last twelve months totaling \$229,211. The division also posted all solicitations within three business days. The Purchasing Division averaged less than two addendums per solicitation.

2016 GOALS AND OBJECTIVES

The Purchasing Division will make the pursuit of monetary contract breaches a priority in 2016.

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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	YTD (Sep 2015) FY 2015 ⁽³⁾
Number of solicitations (over \$50,000) closed/due	N/A ⁽¹⁾	N/A ⁽¹⁾	15	23	15
Number of solicitations (over \$50,000) receiving five or more responses	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	9	8

⁽¹⁾Key performance indicators were not implemented until FY 2013.

⁽²⁾Key performance indicators were not implemented for this item until FY 2014.

⁽³⁾Key performance indicators were revamped in FY 2015.

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.

2015 ACCOMPLISHMENTS

The Revenue Administration Division officially implemented an electronic online renewal system for occupation tax certificates, making it more efficient for Dunwoody businesses to renew and pay their taxes. The division has maintained a satisfaction rating of 100% in customer service for 2015. The Revenue Administration Division collaborated with city staff for Occupation Tax Roundup Day in 2014 identifying over 250 unlicensed businesses that resulted in an additional \$63,000 in revenues during 2015.

2016 GOALS AND OBJECTIVES

The Revenue Administration Division will continue providing excellent customer service that exceeds expectations to our Dunwoody businesses. The division will also continue collaborating with the Code Enforcement Department to ensure that all businesses within the City are in compliance with City Ordinances.

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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	YTD (Sep 2015) FY 2015 ⁽²⁾
Number of new licenses issued	N/A ⁽¹⁾	N/A ⁽¹⁾	291	262	250
Number of license renewals issued	N/A ⁽¹⁾	N/A ⁽¹⁾	2,307	2,286	2,260

⁽¹⁾Key performance indicators were not implemented until FY 2013.
⁽²⁾Key performance indicators were revamped in FY 2015.

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 2015 Budget	\$866,573
FY 2016 Adopted Budget	\$795,581
Change from PY Budget	-\$70,992
Reasons for Change	<ul style="list-style-type: none"> • Reduction in official/admin services due to renegotiation of contract • Increase in technical services due to GIS division being reported under IT for first time in 2016 • Increase in repairs and maintenance due to a combination of increasing costs to maintain existing IT assets, GIS division being reported under IT for first time in 2016, and enhancement project upgrading Exchange 2013 • Reduction in small equipment due to core network upgrade enhancement project in 2015 • Reduction in transfers to capital projects fund due to reduced IT capital projects in 2016

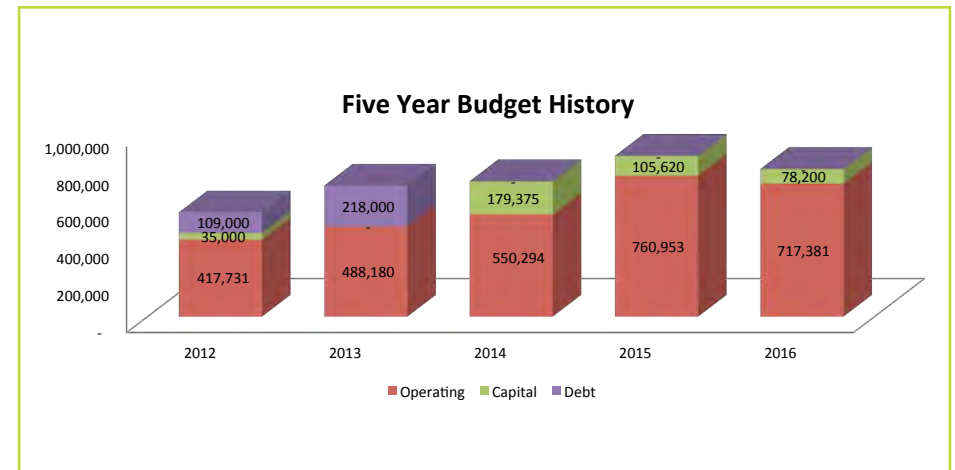
2015 ACCOMPLISHMENTS

The Information Technology Division deployed a new CheckPoint firewall with intrusion prevention, threat prevention, data loss prevention, and application/url filtering capabilities. The division also completed and passed the Annual Network Security audit by the City's outside IT Security auditor. The Information Technology Division also implemented a Genetec Access Control system to better manage and monitor access into City Hall and the Police Department. Also, this system connected the Brook Run Park with the main City Hall installation to create a single platform for managing all City of Dunwoody video cameras. The division continued to retire obsolete hardware and have to-date virtualized approximately 70% of the Dunwoody server infrastructure. Lastly, the Information Technology Division replaced old Cisco wireless hardware with new Aruba networks access points and wireless controller.

2016 GOALS AND OBJECTIVES

The Information Technology Division will continue to consolidate the City's server infrastructure by virtualizing the remaining physical servers. The division will continue to improve data center operations by replacing existing network switches. The division will also utilize Cloud-based Services to improve operations. The Information Technology Division will implement self-help features onto City's website and expand the website functionality.

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Official/Admin Svcs	\$ 309,662	\$ 405,217	\$ 458,082	\$ 325,919
Professional Svcs	40	-	-	-
Technical Svcs	12,842	24,454	11,000	31,500
Repairs & Maintenance	177,632	82,735	165,847	266,278
Communications	33,675	54,605	58,559	58,559
Printing & Binding	-	-	500	500
Education & Training	-	3,600	3,000	3,000
Supplies	793	400	650	650
Books & Periodicals	120	-	-	-
Small Equipment	31,023	73,076	63,315	30,975
Transfers Out-Capital	156,628	105,620	105,620	78,200
Total Department Expenditures	\$ 722,414	\$ 749,707	\$ 866,573	\$ 795,581



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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	YTD (Sep 2015) FY 2015 ⁽²⁾
Number of help desk tickets	N/A ⁽¹⁾	N/A ⁽¹⁾	1,540	1,335	1,293
Number of help desk tickets resolved successfully	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	N/A ⁽²⁾	1,272

⁽¹⁾Key performance indicators were not implemented until FY 2013.

⁽²⁾Key performance indicators were revamped in FY 2015.

MARKETING AND PUBLIC RELATIONS DIVISION

2015 ACCOMPLISHMENTS

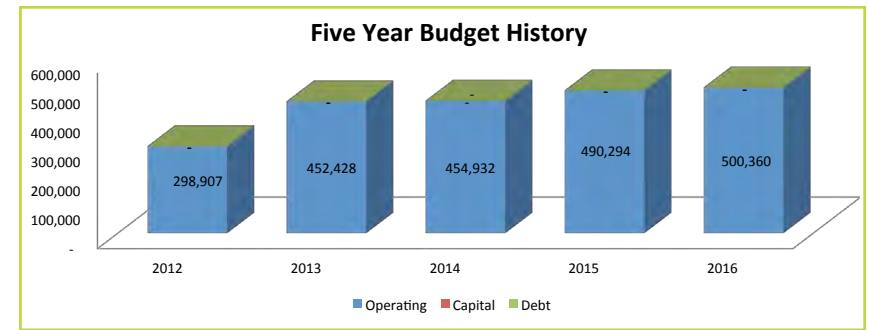
Coming off of the launch of the city’s new website, the Marketing and Public Relations Department’s greatest accomplishment was improved and increased connections with residents. The department coordinated and promoted more than half a dozen public meetings to educate and inform citizens of 2015 infrastructure and capital improvement projects and also developed and distributed two editions of Dunwoody Digest, a new city newsletter reaching over 19,000 residents with news and stories on city services, programs and initiatives. Through proactive and continued outreach the department doubled social media followers on both Facebook and Twitter and significantly grew participation (via shares, comments, and “likes”). The department set out to extend its connection with residents and hosted city-wide Town Hall event and District-specific Citizen Connection meetings to promote public engagement, opinion sharing and planning feedback, specifically related to the city’s ADA Self-Evaluation, a Comprehensive Plan Update Survey and 2015 and several infrastructure improvement projects.

2016 GOALS AND OBJECTIVES

The Marketing and Public Relations Department seeks to capitalize on civic engagement inroads solidified in 2015 by continuing outreach and interaction with residents on specific projects including the 2016 Parks master Plan Update, the prospective formation of an Arts Committee, and future gateway and infrastructure projects involving extensive public input. The department will continue to grow and promote involvement and collaboration from its citizens and strengthen ties to the business community through strategic information sharing and educational outreach to inform the public on critical programs, projects and initiatives.

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 2015 Budget	\$490,294
FY 2016 Adopted Budget	\$500,360
Change from PY Budget	\$10,066
Reasons for Change	<ul style="list-style-type: none"> • Reduction in professional services due to the citizen satisfaction survey enhancement project in 2015 • Increase in advertising due to the addition of publication of a City newsletter

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Official/Admin Svcs	\$ 298,983	\$ 307,953	\$ 307,954	\$ 309,856
Prof Svcs	45,122	18,492	60,040	30,004
Technical Svcs	13,415	11,065	14,000	14,500
Communications	2,917	330	7,500	7,500
Advertising	56,336	47,147	55,000	95,000
Printing & Binding	12,588	26,148	25,000	25,000
Dues & Fees	4,789	4,272	3,000	1,500
Supplies	3,886	2,405	10,000	10,000
Food	785	400	7,000	5,000
Books & Periodicals	-	-	800	-
Small Equipment	1,030	-	-	2,000
Total Department Expenditures	\$ 439,851	\$ 418,211	\$ 490,294	\$ 500,360



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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	YTD (Sep 2015) FY 2015 ⁽³⁾
Number of media inquiries	N/A ⁽¹⁾	N/A ⁽¹⁾	212	190	116
Number of public engagement opportunities/community meetings/events	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	17
Number of attendees at engagement opportunities/community meetings/events	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	550
Unique visitors to Dunwoody website	N/A ⁽¹⁾	N/A ⁽¹⁾	174,260	195,288	114,301
Unique page views on Dunwoody website	N/A ⁽¹⁾	N/A ⁽¹⁾	504,618	470,169	376,194
Number of Facebook posts	N/A ⁽¹⁾	N/A ⁽¹⁾	385	473	275
Number of Tweets	N/A ⁽¹⁾	N/A ⁽¹⁾	413	476	274

⁽¹⁾Key performance indicators were not implemented until FY 2013.
⁽²⁾Key performance indicators were not implemented for this item until FY 2015.
⁽³⁾Key performance indicators were revamped in FY 2015.

MUNICIPAL COURT

2015 ACCOMPLISHMENTS

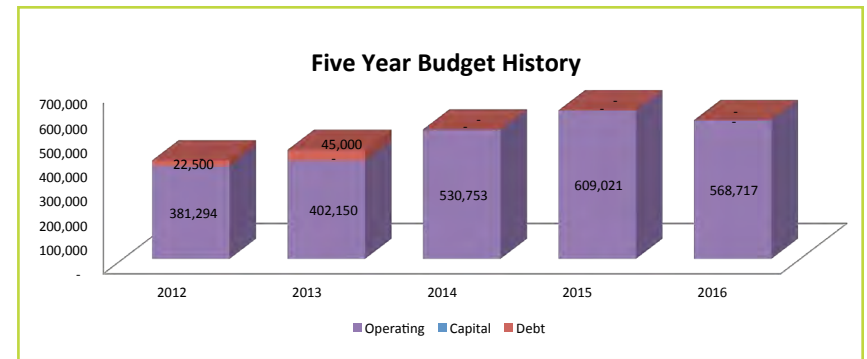
The Municipal Court continued the pay-by-phone service with nCourt as well as the call notify campaign to customers as a reminder of upcoming court dates. The Court is averaging a 91% clearance rate. The clearance rate is calculated by dividing the number of citations disposed by the number of citations filed expressed as a percentage. The Municipal Court experienced staff reduction by 50% the second half of the year and still maintained the weekly court dockets without having to cancel any court sessions.

2016 GOALS AND OBJECTIVES

The Municipal Court will continue its special project to address the outstanding 2009-2014 FTA liability.

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 2015 Budget	\$609,021
FY 2016 Adopted Budget	\$568,717
Change from PY Budget	-\$40,304
Reasons for Change	<ul style="list-style-type: none"> • Reduction in personnel expenditures due to staff transitions • Reduction in professional services due to FTA enhancement project in 2015

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Regular Salaries	\$ 170,610	\$ 153,798	\$ 189,442	\$ 181,923
Overtime Salaries	6,758	1,081	22,909	12,785
Group Insurance	31,086	30,737	45,684	48,010
Medicare	2,539	2,178	2,747	2,638
Retirement	25,260	28,911	30,690	29,472
Workers' Compensation	537	1,116	620	620
Prof Svcs	44,550	41,520	58,650	58,650
Prof Svcs-Court Solicitor	96,864	69,474	152,580	137,080
Prof Svcs-Public Defender	6,686	5,838	9,000	9,000
Technical Svcs	21,519	14,803	36,735	30,740
Repairs & Maintenance	16,935	5,866	17,390	18,504
Rentals	665	411	4,000	5,500
Communications	3,542	3,129	7,710	7,710
Printing & Binding	2,681	114	1,100	1,100
Travel	1,341	2,379	5,000	5,700
Dues & Fees	469	1,080	685	685
Education & Training	1,245	14,712	10,000	9,950
Supplies	5,151	4,513	5,250	5,250
Food	876	672	2,300	2,300
Books & Periodicals	799	-	600	600
Cash Over & Short	(5)	-	-	-
Small Equipment	10,760	-	5,930	500
Total Department Expenditures	\$ 450,868	\$ 382,329	\$ 609,021	\$ 568,717



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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	YTD (Sep 2015) FY 2015 ⁽²⁾
Number of citations filed	N/A ⁽¹⁾	N/A ⁽¹⁾	9,573	9,497	6,824
Number of cases heard at trial	N/A ⁽¹⁾	N/A ⁽¹⁾	53	58	72
Number of cases disposed	N/A ⁽¹⁾	N/A ⁽¹⁾	8,943	7,706	6,918
Number of docket closures	N/A ⁽¹⁾	N/A ⁽¹⁾	110	167	82
Number of failure to appear notices	N/A ⁽¹⁾	N/A ⁽¹⁾	1,362	1,216	688
Number of computerized criminal histories	N/A ⁽¹⁾	N/A ⁽¹⁾	1,026	1,264	621

⁽¹⁾Key performance indicators were not implemented until FY 2013.

⁽²⁾Key performance indicators were revamped in FY 2015.

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 2014 Budget	\$7,446,801
FY 2015 Adopted Budget	\$8,119,871
Change from PY Budget	\$673,070
Reasons for Change	<ul style="list-style-type: none"> • Increase in personnel expenditures due to the addition of three police officers and one detective • Increase in small equipment due to end of life replacements • Reduction in transfers out to capital projects fund to provide additional funding for the vehicle replacement fund in 2015

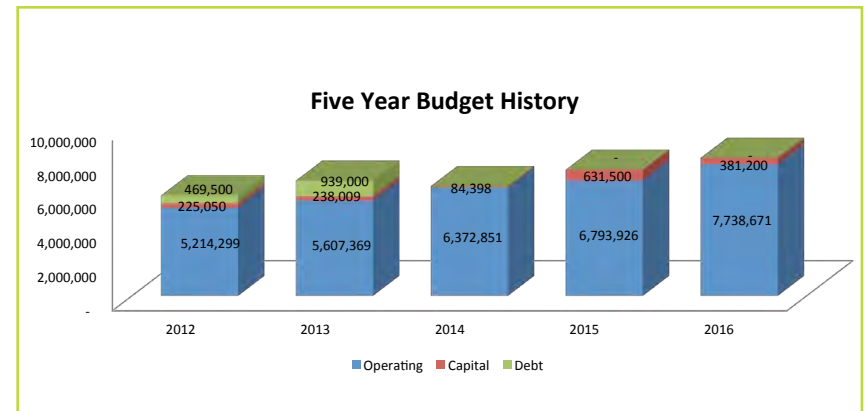
2014 ACCOMPLISHMENTS

The Police Department's response to the inclement weather issues of early 2014 was exemplary. The department earned respect within the community by working closely with all City departments. The skills displayed as well as the lessons learned will pay long term benefits. Additionally, the Police Department implemented a Crime Analysis position that has provided an invaluable resource for the department. This position provides data used to target crime as well as a resource to mine data needed in criminal investigations.

2015 GOALS AND OBJECTIVES

The Police Department will continue to increasing citizen safety in 2015. The Police Department will target crime through analysis (Data Driven Approaches to Crime) which will improve the allocation of resources. The staff positions requested in the 2015 budget are directed towards improving the services provided to the City through improving the operational capabilities of the department.

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Regular Salaries	\$ 3,269,971	\$ 3,306,966	\$ 3,596,581	\$ 3,859,932
Overtime Salaries	103,364	73,512	352,040	372,203
Group Insurance	726,420	819,124	868,242	1,115,705
Medicare	48,586	44,753	57,256	62,180
Retirement	511,327	543,013	599,990	685,606
Workers' Compensation	129,506	299,968	200,778	211,278
Prof Svcs	11,273	16,400	17,000	20,500
Technical Svcs	22,210	5,558	36,840	28,540
Repairs & Maintenance	257,564	269,887	293,495	293,409
Rentals	10,252	12,394	15,700	26,572
Insurance	78,592	246,932	100,909	118,699
Insurance Claims	27,031	4,278	-	-
Communications	82,834	74,612	61,800	76,800
Advertising	649	-	2,500	2,500
Printing & Binding	4,201	3,343	6,160	7,060
Travel	36,290	31,285	39,000	39,000
Dues & Fees	6,329	11,846	17,424	17,496
Education & Training	20,602	37,282	39,185	41,225
Supplies	104,395	96,545	108,950	135,905
Gasoline	233,502	115,105	275,000	275,000
Food	2,462	2,229	6,000	6,000
Books & Periodicals	1,321	932	2,500	2,500
Cash Over & Short	(20)	-	-	-
Small Equipment	89,088	246,965	117,951	340,561
Transfers Out-Capital	84,398	604,500	631,500	381,200
Total Department Expenditures	\$ 5,862,147	\$ 6,867,430	\$ 7,446,801	\$ 8,119,871



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	Actual	YTD (Sep 2015)
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015 ⁽³⁾
Number of calls	N/A ⁽¹⁾	N/A ⁽¹⁾	24,481	24,775	42,729
Number of Priority 1 calls	N/A ⁽¹⁾	N/A ⁽¹⁾	416	547	402
Number of alarm Calls	N/A ⁽¹⁾	N/A ⁽¹⁾	4,549	3,632	2,839
Officer-initiated incidents	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	23,611
Number of Part 1 violent crimes	N/A ⁽¹⁾	N/A ⁽¹⁾	58	62	72
Number of Part 1 property crimes	N/A ⁽¹⁾	N/A ⁽¹⁾	1,844	2,030	1,520

⁽¹⁾Key performance indicators were not implemented until FY 2013.

⁽²⁾Key performance indicators were not implemented for this item until FY 2015.

E911 (GENERAL FUND)

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Transfers to E911	-	\$ 302,940	\$ 73,300	\$ 151,640
Total Department Expenditures	-	\$ 302,940	\$ 73,300	\$ 151,640

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 2015 Budget	\$3,621,438
FY 2016 Adopted Budget	\$3,414,857
Change from PY Budget	-\$206,581
Reasons for Change	<ul style="list-style-type: none"> • Reduction in official/admin services due to renegotiation of contract • Reduction in professional services due to 2015 enhancement projects

PUBLIC WORKS – ADMINISTRATION

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Regular Salaries	\$ 113,094	\$ 115,951	\$ 117,371	\$ 122,056
Group Insurance	19,087	20,238	21,792	22,948
Medicare	1,634	1,539	1,702	1,770
Retirement	17,659	19,007	19,014	19,773
Workers' Compensation	179	4,848	155	155
Official/Admin Svcs	255,000	224,998	225,000	177,756
Prof Svcs	68,957	852	120,000	100,000
Tree Fund Expenses	99,478	8,736	93,000	93,000
Technical Svcs	5,133	1,920	2,400	83,900
Repairs & Maintenance	21,390	4,270	23,300	23,300
Insurance Claims	-	-	1,000	1,000
Communications	1,798	3,434	1,700	4,700
Advertising	378	-	2,500	2,500
Printing & Binding	-	1,800	1,500	1,500
Travel	967	113	4,280	4,280
Dues & Fees	-	-	275	275
Education & Training	1,260	-	3,000	3,000
Supplies	714	2,722	1,200	1,200
Electricity	450,035	454,274	485,000	485,000
Books & Periodicals	-	-	250	250
Small Equipment	344	4,012	-	-
Total Department Expenditures	\$ 1,057,106	\$ 868,715	\$ 1,124,438	\$ 1,148,362

PUBLIC WORKS – MAINTENANCE

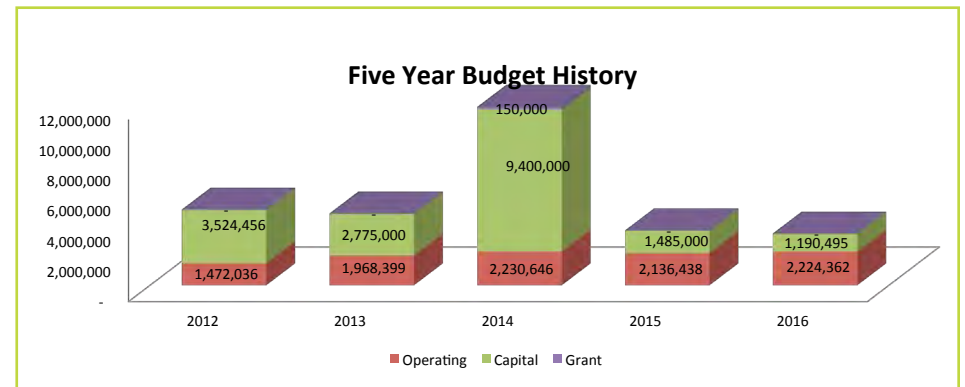
Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Professional Services	-	\$ 7,209	-	-
Repairs & Maintenance	855,888	674,031	952,000	1,011,000
Insurance Claims	40	410	-	-
Supplies	90,971	49,081	60,000	65,000
Transfers Out-Capital	275,000	1,145,000	1,485,000	1,190,495
Transfers to Grants Fund	-	-	-	-
Total Department Expenditures	\$ 1,221,898	\$ 1,875,731	\$ 2,497,000	\$ 2,266,495

2015 ACCOMPLISHMENTS

The Public Works Department completed several projects including water main replacement, sidewalk construction and paving on one mile segment of Mount Vernon Road, pedestrian improvements at Dunwoody Elementary School, and signal retiming of North Peachtree Road corridor at I-285 and North Shallowford Road. The department also completed the conceptual design phase for the Georgetown Gateway project, the Hammond Drive corridor study, and implemented flashing yellow arrow signals in Dunwoody Village. The Public Works Department repaved over 21 centerline miles of City roadway and installed over one mile of sidewalks on Mount Vernon Way and Hensley Drive.

2016 GOALS AND OBJECTIVES

The Public Works Department will complete the North Peachtree Road and Peeler Road intersection improvement project and pedestrian safety enhancements at Brook Run Park and Redfield Subdivision. The department will also complete a 5-year update of the Comprehensive Transportation Plan. The department will continue to implement the 5-year capital paving plan.



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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	YTD (Sep 2015) FY 2015 ⁽³⁾
Number of public works service requests	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	625	797
Number of stormwater service requests	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	125	103

⁽¹⁾Key performance indicators were not implemented until FY 2013.

⁽²⁾Key performance indicators were not implemented for this item until FY 2014.

⁽³⁾Key performance indicators were revamped in FY 2015.



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 2015 Budget	\$5,619,167
FY 2016 Adopted Budget	\$2,387,694
Change from PY Budget	-\$3,231,473
Reasons for Change	<ul style="list-style-type: none"> • Increase in personnel expenditures due to the addition of the Parks Director to city staff • Reduction in official/admin services due to renegotiation of contract • Increase in repairs and maintenance due to larger number of parks properties and increase in fencing repairs • Increase in supplies and utilities due to increase in cost of supplies and utilities • Reduction in transfers to capital projects fund for multiple parks capital projects related to lawsuit proceeds

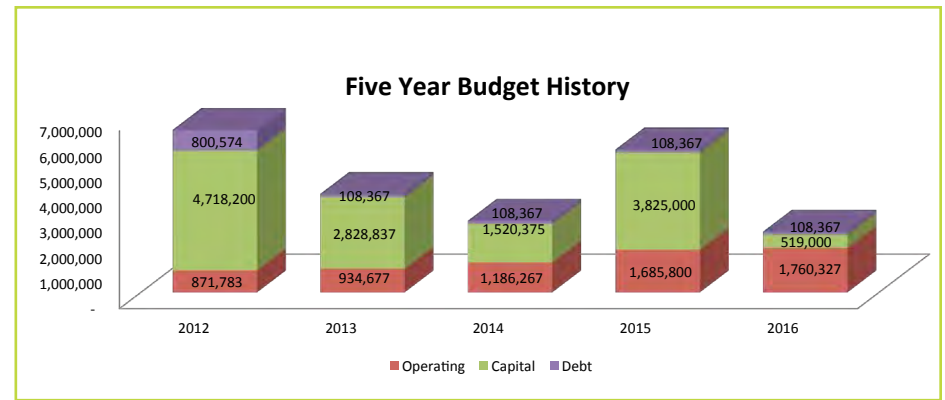
2015 ACCOMPLISHMENTS

In 2015 the City of Dunwoody accomplished several goals and objectives and began projects outlined in the Parks and Greenspace Master Plan. The City continued the Facility Improvement Partnership Program with all its affiliated Recreation Partners. It built a new ADA entranceway at the Dunwoody Nature Center and completed many upgrades to the Art Center Complex. The Parks Department also replaced two playgrounds at Windwood Hollow Park and Dunwoody Park. We will complete construction of Phase III of the Dunwoody Trailway and the new park on Pernoshal Court. We also successfully relocated the Brook Run Dog Park. The City hosted a Successful Movie in the Park Events, a Memorial Day Event and a Veteran's Day Event.

2016 GOALS AND OBJECTIVES

The Parks & Recreation Department will install automated gates at Brook Run Park, stabilize the historic dam at the Dunwoody Nature Center, continue rehabilitation of Donald-Bannister Farm, rehabilitate public restrooms at the North DeKalb Cultural Arts Center, expand security cameras throughout the parks system, and improvement preventative maintenance standards in parks operations.

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Regular Salaries	-	-	-	\$ 97,750
Group Insurance	-	-	-	15,324
Medicare	-	-	-	1,418
Retirement	-	-	-	15,836
Workers' Compensation	-	-	-	155
Official/Admin Svcs	125,000	125,000	202,800	78,144
Prof Svcs	9,012	18,540	510,000	20,000
Repairs & Maintenance	587,421	1,012,448	660,000	1,162,500
Rentals	-	-	2,000	2,000
Insurance	28,955	52,050	32,100	32,100
Insurance Claims	1,000	-	-	-
Communications	1,095	893	1,500	6,500
Advertising	356	-	-	-
Printing & Binding	361	-	-	-
Travel	-	-	-	2,600
Dues & Fees	160	-	400	400
Education & Training	-	-	-	1,700
Supplies	177,378	92,417	102,000	122,300
Utilities	164,248	92,426	168,000	201,600
Food	313	146	-	-
Small Equipment	-	-	7,000	-
Transfers Out-Debt	108,366	108,367	108,367	108,367
Transfers Out-Capital	1,520,375	325,000	3,825,000	519,000
Total Department Expenditures	\$ 2,724,039	\$ 1,827,288	\$ 5,619,167	\$ 2,387,694



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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	YTD (Sep 2015) FY 2015 ⁽²⁾
Number of parks service requests	N/A ⁽¹⁾	N/A ⁽¹⁾	28	30	17

⁽¹⁾Key performance indicators were not implemented until FY 2013.

⁽²⁾Key performance indicators were revamped in FY 2015.

COMMUNITY DEVELOPMENT

2015 ACCOMPLISHMENTS

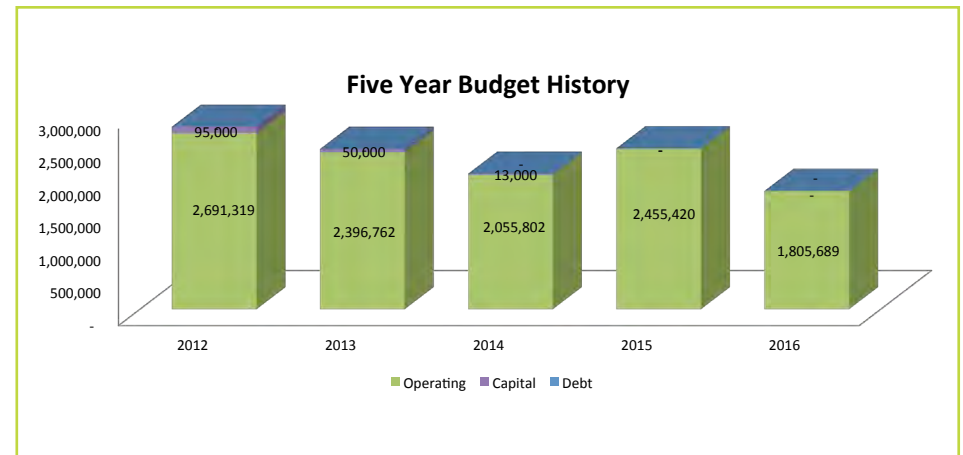
The Community Development Department initiated the Perimeter Center Improvement District (PCID) zoning/overlay study as well as the Comprehensive Plan Update. The department adopted a Sustainability Plan and renewed the City's Tree City USA status. The Community Development Department also prepared 'steel/concrete' frame construction ordinance and extensive Zoning Ordinance amendments for adoption by City Council. The department processed State Farm plan review, permitting rezoning, and subdivision for Phase 1 and 2.

2016 GOALS AND OBJECTIVES

The Community Development Department will fully implement new 'life/safety' inspections for new business licenses as well as renew the Georgetown Master Plan and Dunwoody Village Overlay District LCIs. Additionally, the department will hold sustainability events and revise the sign code as needed.

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 2015 Budget	\$2,657,144
FY 2016 Adopted Budget	\$1,805,689
Change from PY Budget	-\$851,455
Reasons for Change	<ul style="list-style-type: none"> • Increase in personnel expenditures due to the addition of the Community Development Director to city staff • Reduction in official/admin services is the net result of a decrease due to renegotiation of the contract and an increase due to the association with increased budget for building permit revenue • Reduction in professional services due to multiple enhancement projects in 2015 • Increase in repairs and maintenance to purchase permit tracking software

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Regular Salaries	-	-	-	\$ 124,250
Group Insurance	-	-	-	14,353
Medicare	-	-	-	1,802
Retirement	-	-	-	20,129
Workers' Compensation	-	-	-	155
Official/Admin Svcs	2,137,893	4,528,026	1,937,000	1,244,000
Prof Svcs	34,007	296,255	447,945	25,000
Technical Svcs	77,126	20,578	124,602	135,000
Repairs & Maintenance	39,289	19,579	101,397	188,100
Rentals	4,460	4,077	-	-
Communications	2,134	2,712	4,500	4,500
Advertising	11,856	11,497	15,000	15,000
Printing & Binding	5,065	1,025	5,000	5,000
Travel	67	48	1,000	5,000
Dues & Fees	926	600	1,900	1,900
Education & Training	2,975	-	3,000	6,500
Supplies	13,996	3,911	11,500	11,500
Food	223	1,765	1,000	1,000
Books & Periodicals	420	432	1,000	1,000
Small Equipment	-	5,675	2,300	1,500
Transfers Out-Capital	13,000	-	-	-
Total Department Expenditures	\$ 2,343,435	\$ 4,896,179	\$ 2,657,144	\$ 1,805,689



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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	YTD (Sep 2015) FY 2015 ⁽²⁾
Number of plans received for review	N/A ⁽¹⁾	N/A ⁽¹⁾	2,057	1,947	744
Number of inspections requested	N/A ⁽¹⁾	N/A ⁽¹⁾	5,955	4,923	3,949
Number of permits issued	N/A ⁽¹⁾	N/A ⁽¹⁾	1,585	1,548	1,037
Number of new code compliance complaints	N/A ⁽¹⁾	N/A ⁽¹⁾	104	277	180

⁽¹⁾Key performance indicators were not implemented until FY 2013.

⁽²⁾Key performance indicators were revamped in FY 2015.

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 2014 Budget	\$1,511,473
FY 2015 Adopted Budget	\$1,790,265
Change from PY Budget	\$278,792
Reasons for Change	<ul style="list-style-type: none"> • Increase in personnel expenditures due to the addition of the Economic Development Director and Business Retention Manager to city staff • Reduction in professional services due to engage Dunwoody enhancement project in 2015 • Increase in dues and fees due to addition of Perimeter Business Alliance membership • Increase in transfers to debt service fund representing an additional principal payment

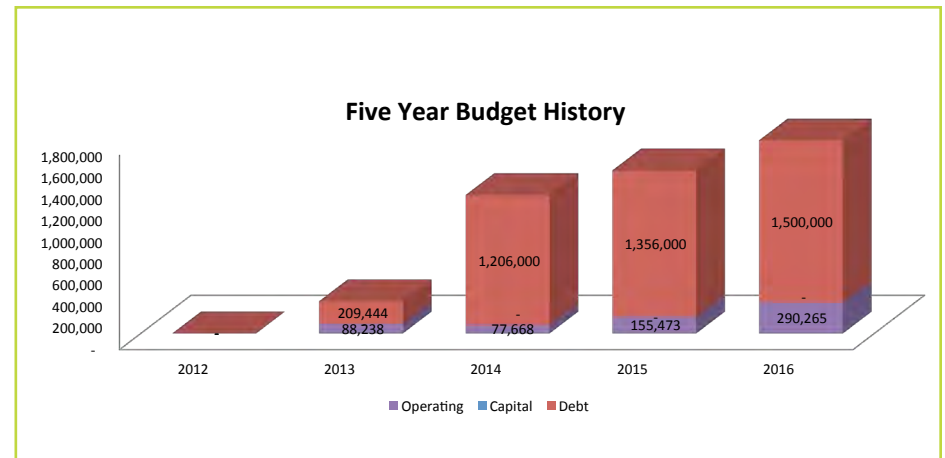
2015 ACCOMPLISHMENTS

The Economic Development Department has made retention, recruitment, and redevelopment its main focus. In 2015, the department 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. After an exhaustive search, IHG decided to renew and expand their lease at Ravinia 3. IHG is Dunwoody's second largest employer with over 1,300 employees. During the term of the lease, IHG will grow by over 415 positions. The Economic Development Department held 140 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.

2016 GOALS AND OBJECTIVES

The Economic Development Department will continue to focus on retention, recruitment, and redevelopment. The department will implement a new Economic Development Strategy in coordination with our community partners and host 140 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community. Lastly, the department will extend the City's partnership with the city of Sandy Springs, Brookhaven and the Perimeter Community Improvement District to support and guide future development in the Perimeter Market.

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Regular Salaries	-	-	-	\$ 152,922
Group Insurance	-	-	-	15,514
Medicare	-	-	-	1,527
Retirement	-	-	-	24,774
Workers' Compensation	-	-	-	310
Prof Svcs	30,000	31,200	40,000	30,000
Technical Svcs	7,860	-	7,800	11,300
Communications	-	13	968	968
Advertising	30,025	11,352	34,200	36,450
Printing & Binding	394	-	3,500	-
Travel	56	53	1,500	1,500
Dues & Fees	2,606	2,350	3,500	13,500
Utilities	-	-	62,505	-
Education & Training	695	-	-	-
Food	1,825	483	1,500	1,500
Small Equipment	-	947	-	-
Transfers Out-Debt	1,206,000	1,356,000	1,356,000	1,500,000
Total Department Expenditures	\$ 1,279,462	\$ 1,402,398	\$ 1,511,473	\$ 1,790,265



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 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	YTD (Sep 2015) FY 2015 ⁽³⁾
Number of Dunwoody businesses met	N/A ⁽¹⁾	N/A ⁽¹⁾	126	122	110
Number of recruitment meetings held	N/A ⁽¹⁾	N/A ⁽¹⁾	150	149	111
Number of new jobs announced	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	2,650
Capital investments announced	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	\$82.94M

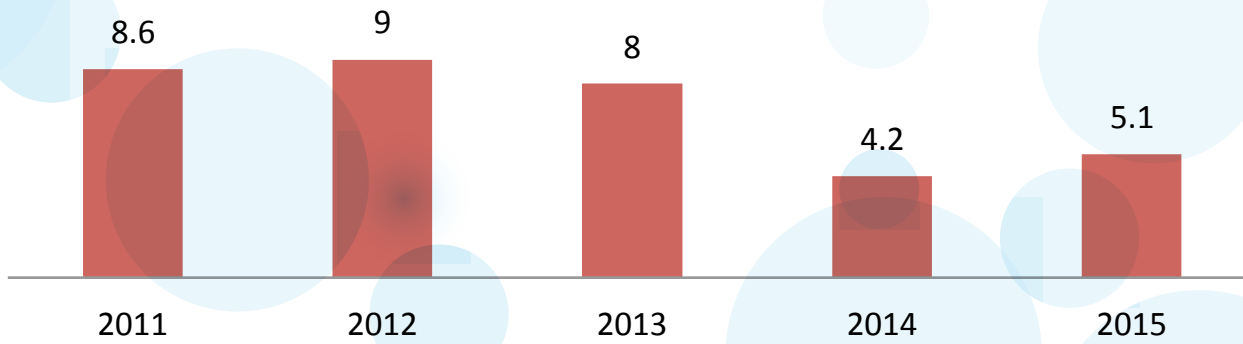
⁽¹⁾Key performance indicators were not implemented until FY 2013.

⁽²⁾Key performance indicators were not implemented for this item until FY 2015.

⁽³⁾Key performance indicators were revamped in FY 2015.

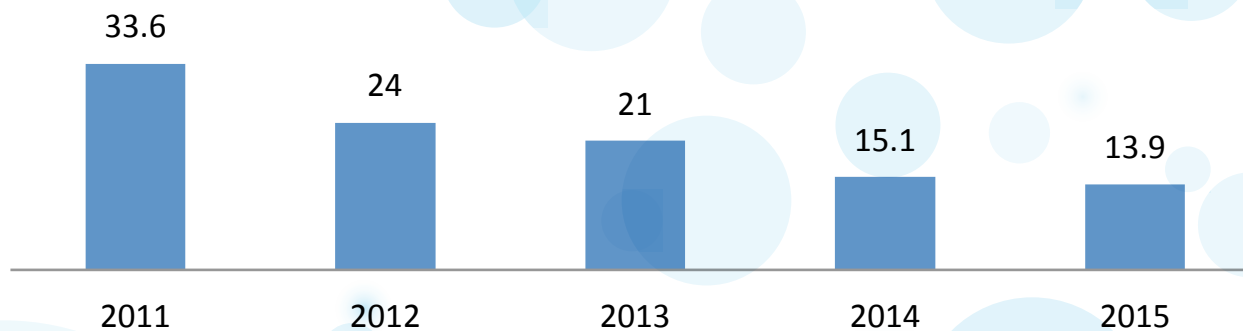
Retail Space Vacancy Rate

153 buildings, 4.44 million square feet



Office Space Vacancy Rate

185 buildings, 8.12 million square feet



CONTINGENCY

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Contingency	-	-	\$ 400,000	\$ 300,000
Total Department Expenditures	-	-	\$ 400,000	\$ 300,000

PROPRIETARY FUND – STORMWATER

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Stormwater Utility Charges	\$ 1,861,300	\$ 1,871,602	\$ 1,851,622	\$ 1,879,396
Interest Revenue	1,286	642	800	800
Fund Equity Transfer In	-	-	269,078	25,000
Total Fund Revenues	\$ 1,862,586	\$ 1,872,244	\$ 2,121,500	\$ 1,905,196
Official/Admin Svcs	110,000	99,998	120,000	212,290
Prof Svcs-Stormwater	80,943	38,330	160,000	137,406
Repairs & Maintenance	1,712,909	869,546	1,785,000	1,499,000
Rep & Maint-Riprap Program	-	6,834	5,000	5,000
Printing & Binding	-	-	500	500
Dues & Fees	431	-	500	500
Supplies	86,651	31,378	50,000	50,000
Books & Periodicals	-	-	500	500
Depreciation	143,803	-	-	-
Total Fund Expenses	\$ 2,134,737	\$ 1,046,086	\$ 2,121,500	\$ 1,905,196

CAPITAL PROJECTS FUNDS

Capital Projects Fund

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Interest Revenue	\$ 8,319	\$ 5,168	-	-
MARTA Capital Funds	\$ 181,115	-	-	-
Transfers In-100	2,330,901	2,430,120	6,837,120	2,668,895
Transfers In-HOST	6,625,000	4,000,000	5,300,000	5,000,000
Proceeds from the Sale of Prop	-	34,500	-	-
Total Fund Revenues	\$ 9,145,335	\$ 6,469,788	\$ 12,137,120	\$ 7,668,895

<i>Information Technology</i>				
Technical Services	55,854	-	-	-
Repairs & Maintenance	47,159	-	-	-
Small Equipment	(22,747)	-	-	-
Machinery & Equipment	63,462	-	105,620	78,200
Total Information Technology	143,728	-	105,620	78,200

<i>Facilities</i>				
Buildings	337,507	291,170	790,000	500,000
Total Facilities	337,507	291,170	790,000	500,000

<i>Police</i>				
Small Equipment	-	28,665	-	-
Machinery & Equipment	548,175	1,531,090	631,500	381,200
Total Police	548,175	1,559,755	631,500	381,200

<i>Public Works</i>				
Professional Services	59,640	55,185	-	750,000
Repairs & Maintenance	398,084	7,776	2,600,000	2,298,495
Infrastructure	1,793,025	1,110,193	4,005,000	3,116,000
Machinery & Equipment	-	-	180,000	26,000
Total Public Works	2,250,748	1,173,155	6,785,000	6,190,495

<i>Parks & Recreation</i>				
Professional Services	-	10,446	-	-
Repairs & Maintenance	-	493,313	325,000	-
Sites	46,313	-	-	-
Site Improvements	965,313	972,433	3,500,000	133,000
Buildings	-	-	-	115,000
Infrastructure	255,896	-	-	-
Machinery & Equipment	72,012	-	-	271,000
Total Parks & Recreation	1,339,534	1,476,192	3,825,000	519,000

<i>Community Development</i>				
Machinery & Equipment	33,958	3,048	-	-
Total Community Development	33,958	3,048	-	-

Total Fund Expenditures	\$ 4,653,651	\$ 4,503,320	\$ 12,137,120	\$ 7,668,895
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HOST Fund

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Homestead Option Sales Tax	\$ 6,596,344	\$ 6,000,000	\$ 5,300,000	\$ 4,500,000
Interest Revenue	3,178	1,669	4,500	4,500
Fund Equity Transfer In	-	-	-	500,000
Total Fund Revenues	\$ 6,599,522	\$ 6,001,669	\$ 5,304,500	\$ 5,004,500

Transfers to Capital Projects Fund	6,625,000	4,000,000	5,300,000	5,000,000
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Total Fund Expenditures	\$ 6,625,000	\$ 4,000,000	\$ 5,300,000	\$ 5,000,000
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DEBT SERVICE FUNDS

Debt Service Fund

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Operating Transfers In-100	\$ 1,314,366	\$ 1,464,367	\$ 1,464,367	\$ 1,608,367
Total Fund Revenues	\$ 1,314,366	\$ 1,464,367	\$ 1,464,367	\$ 1,608,367
Transfers Out-CU	\$ 1,314,088	\$ 1,464,088	\$ 1,464,088	\$ 1,708,367
Total Fund Expenditures	\$ 1,314,088	\$ 1,464,088	\$ 1,464,088	\$ 1,708,367

Urban Redevelopment Agency Fund

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Interest Revenue	\$ 103	\$ 58	-	-
Operating Transfers In-405	1,314,088	-	1,464,367	1,708,367
Total Fund Revenues	\$ 1,314,191	\$ 58	\$ 1,464,367	\$ 1,708,367
Professional Services	\$ 7,292	-	-	-
Dues & Fees	-	751	-	-
Site Improvements	-	16,441	-	-
Lease Principal	1,240,393	-	1,383,177	1,646,508
Lease Interest	73,695	-	80,911	61,858
Total Fund Expenditures	\$ 1,321,380	\$ 17,192	\$ 1,464,088	\$ 1,708,366

SPECIAL REVENUE FUNDS

E911 Fund

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
E911 Service Fees	\$ 1,211,854	\$ 1,076,955	\$ 1,200,000	\$ 1,100,000
Transfers In	-	110,081	73,300	151,640
Total Fund Revenues	\$ 1,211,854	\$ 1,187,036	\$ 1,273,300	\$ 1,251,640
Professional Services	-	\$ 1,962	-	-
Communications	119,448	60,074	148,300	126,640
Intergovernmental-E911	1,087,500	1,125,000	1,125,000	1,125,000
Total Fund Expenditures	\$ 1,206,948	\$ 1,187,036	\$ 1,273,300	\$ 1,251,640

Grants Fund

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Federal Grants	\$ 1,237,397	\$ 1,714,418	-	-
State Grants	301,445	717,114	275,000	275,000
Total Fund Revenues	\$ 1,538,843	\$ 2,431,532	\$ 275,000	\$ 275,000
Police	\$ 8,676	\$ 5,698	-	-
Public Works	1,416,882	12,751	275,000	275,000
Parks & Recreation	100,000	-	-	-
Total Fund Expenditures	\$ 1,525,557	\$ 18,449	\$ 275,000	\$ 275,000

Hotel / Motel Excise Tax Fund

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Hotel/Motel Excise Tax	\$ 2,425,426	\$ 2,135,145	\$ 2,300,000	\$ 2,700,000
Interest Revenue	27	10	-	-
Total Fund Revenues	\$ 2,425,453	\$ 2,135,155	\$ 2,300,000	\$ 2,700,000
Transfers to General fund	\$ 1,455,283	\$ 1,281,087	\$ 1,380,000	\$ 1,620,000
Transfers to Dunwoody CVB	970,170	854,058	920,000	1,080,000
Total Fund Expenditures	\$ 2,425,453	\$ 2,135,145	\$ 2,300,000	\$ 2,700,000

Motor Vehicle Rental Excise Tax Fund

Account Name	2014 Actual	2015 Prorata Based on YTD	2015 As Amended	2016 Requested
Motor Vehicle Rental Excise Tax	\$ 114,738	\$ 93,494	\$ 98,000	\$ 100,000
Total Fund Revenues	\$ 114,738	\$ 93,494	\$ 98,000	\$ 100,000
Transfers to General fund	\$ 114,738	\$ 93,494	\$ 98,000	\$ 100,000
Total Fund Expenditures	\$ 114,738	\$ 93,494	\$ 98,000	\$ 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

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.

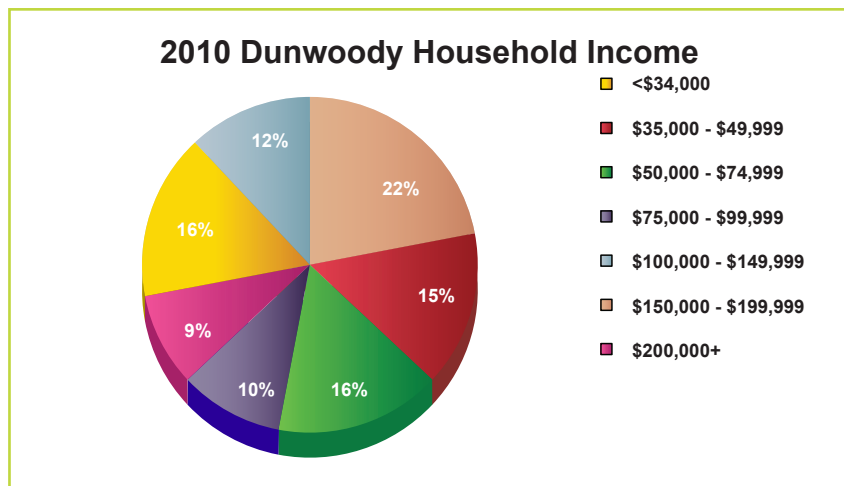
	Dunwoody Population By Race					
	2000		2008		2010	
	Number	Percent	Number	Percent	Number	Percent
White Alone	30,379	78.5%	31,582	72.9%	29,667	64.1%
Black Alone	3,251	8.4%	3,856	8.9%	5,697	12.3%
American Indian Alone	77	0.2%	87	0.2%	99	0.2%
Asian or Pacific Islander Alone	2,786	7.2%	4,419	10.2%	5,155	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.

(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.

(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.

(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 one week prior to 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.

36-81-6. Adoption of budget ordinance or resolution; form of budget.

(a) On date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.

(b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.

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.

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.

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.

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.

A photograph of a tree-lined path, possibly a park or residential street, with a green color overlay. The path is covered in fallen leaves and leads into the distance. The trees are large and mature, creating a canopy effect. The overall mood is serene and natural.

Dunwoody *
* Smart people – Smart city