

Dunwoody*



CITY OF DUNWOODY, GEORGIA
ANNUAL OPERATING AND CAPITAL BUDGET
2017

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 2017 Budget:

\$46.6 million

EXISTING LAND USAGE

Category	Percentage
Commercial	9%
Mixed Use	3%
Institutional	5%
Parks	3%
Residential	61%
Vacant/Undeveloped	0.5%
Transportation/Communications/Utilities (TCU)	3%
TCU-Roadway	15.5%

MAJOR EMPLOYERS

MAJOR EMPLOYERS	EMPLOYEES
Six Continents Hotels	1,337
UHS of Peachford, LP.	578
Apex Systems, Inc.	574
Convergent Outsourcing, Inc.	438
Macy's #20	396
Access Insurance Holdings, Inc.	396
Computer Generated Solutions	344
T Mobile	330
The Atlanta Journal Constitution	328
Ventyx, Inc	250



CITY DEMOGRAPHICS

Population*	48,733
Median Age*	36.5
Median Household Income*	\$78,063
Average Household Size*	2.43 persons
Percentage of Single Households*	36.1%
Percentage of Married Households*	48.7%
Percentage of Families with Children*	57.5%

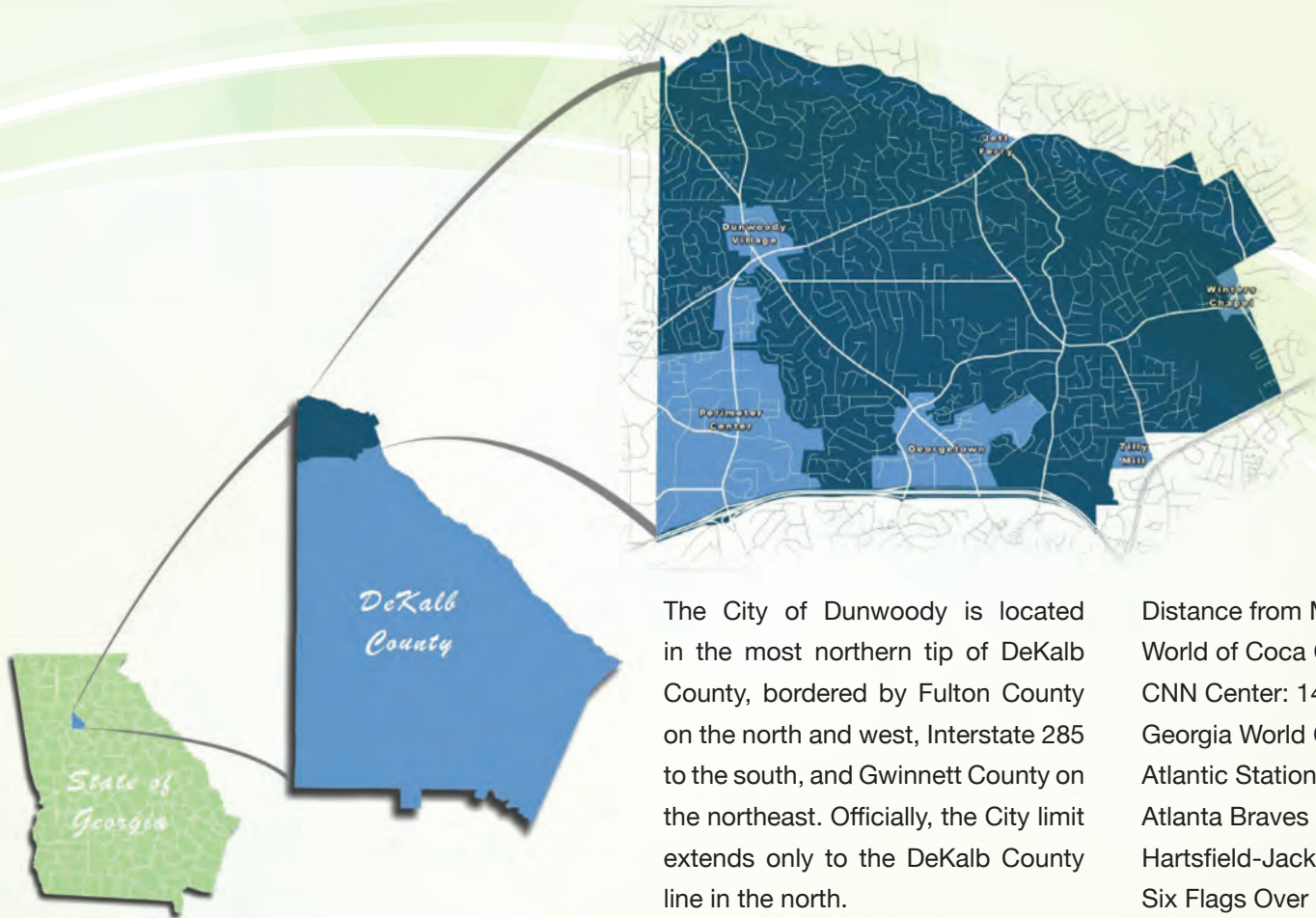
*US Census Bureau

POLICE DEPARTMENT

Stations	1
Patrol Units	49
Patrol Zones	3
Sworn Officers	58
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

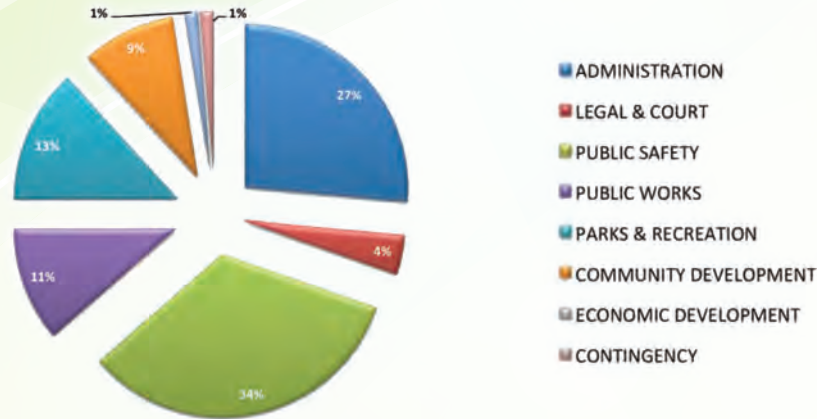
City Hall Hours of Operation:

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

Dunwoody *
* Smart people – Smart city

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 2017

**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, 2016

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

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, 2016. 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 2016



DOUG THOMPSON

City Council Post 3

JIM RITICHER

City Council Post 2

JOHN HENEGHAN

City Council Post 6

PAM TALLMADGE

City Council Post 1

LYNN DEUTSCH

City Council Post 5

TERRY NALL

City Council Post 4

DENIS SHORTAL

Mayor



SECTION 1

INTRODUCTION AND OVERVIEW

BUDGET MESSAGE

In accordance with Section 5.03(a) of the City of Dunwoody City Charter, we proudly present the following Fiscal Year (FY) 2017 Budget and Budget Message to all residents and City Council for review, examination and consideration. We are a community comprised of individuals, families, and businesses, and we encourage feedback and involvement from all throughout the budget development process to align our City's fiscal needs with prudent management and oversight and establish a collective vision for the future of the City of Dunwoody.

The proposed FY 2017 Budget carefully allocates funding sources and appropriations; to produce a balanced budget which equalizes anticipated revenues with proposed expenditures. Through cautious and fiscally pragmatic planning, the City seeks to maintain an unaltered millage rate of 2.74 and prioritize investment to steadily improve infrastructure and safety for the benefit of our citizens.

The City has accomplished both discernable and operational success since its incorporation seven years ago. Our history of strategic financial administration, stable prioritization of service and infrastructure improvements and the accurate balancing of needs with desires, ensures the City is well-positioned to tackle the improvements and investments necessary to achieve community-driven aspirations and future success.

The FY 2017 Budget provides a roadmap for the City to invest and invigorate, strengthening the foundations of resilience (safety, infrastructure and amenities) while carefully administering to the quality of life characteristics which define Dunwoody today. This fiscally conservative approach will help galvanize efforts to cautiously manage revenue growth and essential advancements while furthering aspirational prospects for continued fulfillment of fundamental goals.

OVERVIEW OF FY 2016 ACCOMPLISHMENTS

Over the course of 2016, Dunwoody was the beneficiary of corporate relocations, building, and expansions which provided for moderate economic development growth. The positive advances from 2016 provide for the seventh year in a row where the City anticipates a surplus of revenue over expenditures and the further accumulation of operating and long-term reserves, all while maintaining one of the lowest tax rates in the Atlanta metropolitan area.

Based upon a foundation of diverse revenue streams, excise taxes, business and occupation tax, and building permit revenues, the City remains on pace as a top regional leader as measured in returns per-capita. The focus of 2016 efforts centered on delivering improvements establishing realistically achievable programs to tackle priorities and goals established by our citizens and community members and the Mayor and City Council.

Improvements included the addition of new park facilities, the extension of the Dunwoody Trail network, the installation of sidewalk and pedestrian improvements, paving major corridors and the development of a Parks Master Plan to enhance existing parks and guide future recreational offerings for the community.

Continued outlay for public safety, transportation and infrastructure improvements helped to promote quality of life benefits and uphold the City's reputation and civic pride. The following list of select accomplishments underscores the City's commitment to persistent progress and improvement:

Community Planning Efforts

- Installed EV Charging Stations at Dunwoody Nature Center and Brook Run Park
- Initiated an update to the City's Sign Ordinance (Chapter 20)
- Began exploration and discussions on "Aging In Place and Visit-ability" issues to promote practices supporting senior adults
- Hosted two Household Hazardous Waste Events for the community
- Adopted a Stream Buffer code amendment to help facilitate homeowner replacement of old decks
- Renewed Tree City USA status
- Updated Livable City Initiatives for Georgetown and Dunwoody Village Overlay updated
- Initiated Occupational Tax Certificate inspections
- Planned the adoption of PCID Overlay and Zoning provisions
- Updated the IGA with DeKalb County Fire Department

Transportation and Infrastructure

- Completed over 18 lane miles of pavement resurfacing. The City has now completed paving on over 30% of the total lane miles in the city.
- Completed water main, sidewalks and paving on Mount Vernon Road and the water main, sidewalks and paving on Chamblee Dunwoody Road
- Completed sidewalk project on Peachford Road which now has sidewalks on both sides for the full length of the road
- Completed a sidewalk project on Village Creek Drive to provide a safer walking route to Dunwoody Elementary School
- Completed a streambank restoration project at the Bunky Way culvert

- Received an award for the City's stormwater utility from the Georgia Association of Water Professionals
- Secured \$950,000 in state and federal grants for the Westside Connector design, Chamblee Dunwoody- Village corridor improvements and safety improvements on Chamblee Dunwoody Road at Redfield Drive

Parks

- Coordinated and adopted an updated Parks and Greenspace Master Plan
- Continued the Facility Improvement Partnership Program with all affiliated Recreation Partners
- Built new restroom facility at the Donaldson Bannister Farm House
- Built entry and restroom upgrades to the Stage Door Players Facility
- Stabilized the historic dam at the Dunwoody Nature Center
- Completed construction of Phase III of the Dunwoody Trailway Network
- Completed and opened the new Park at Pernoshal Court
- Hosted successful public events including three Movie in the Park Events, a Memorial Day Event and a Veteran's Day Event and the Park at Pernoshal Court grand opening



Public Safety/Police Department

- Initialized a split shift unit assigned to the Patrol Division to install an overlapping time frame for both the Day and Night Shifts to target high crime PCID areas
- Implemented a detective position specifically targeting vice crimes within the city, dismantling prostitution organizations and actively investigating similar crimes
- Initiated an assertive training program for all staff regarding critical incidents (active shooter incident) and the complexities of responding to and managing these types of calls for service
- Initiated the Citizen on Patrol program designed to train and engage citizens with the department to reduce crime and enhance the positive image of the City
- Targeted criminal offenders by making 2,127 arrests, issuing 7,251 citations, completing 5,787 incident reports and 2,821 accidents reports (November 30, 2016)

Economic Development

- Held over 120 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
- Conducted extensive support efforts to help State Farm complete its first 600,000 square foot building at Park Center
- Helped usher in the new 130-room Hampton Inn & Suites which opened in the Spring of 2016

City Clerk

- Initiated on-going process with all City departments in purging of City records which met retention schedule deadlines
- Conducted Open Records Training for all relevant City/contract staff members
- Processed 962 Open Records Requests (through August 8th)
- Completed and published 29 meeting agenda packets for City Council and other board meetings (through August 8th)
- Finalized proposed revisions to the Local Government Retention Schedule through a two-year effort of a committee made up of City Clerks, a GMA representative, Records Clerks, and the Assistant Director of Records Management of Georgia Archives, an initiative which began at the City of Dunwoody level and expanded to include other committee members
- Coordinated legal training for City Council and training for City board and committee members

Finance and Administration

- Completed City's seventh audit with a clean opinion and no findings
- Transitioned a new staff and new service provider for finance functions
- Oversaw an agenda with a positive legislative session
- Negotiated financings and managed the successful closing for a new city hall facility
- Implemented an electronic accounts payable and invoice routing system

- Reduced accounts payable processing by promoting increased usage of City's procurement card program to \$1.7 million
- Managed the process to complete a ninth consecutive balanced annual budget
- Coordinated City efforts for HOST/SPLOST negotiations

Human Resources

- Managed the transition to an in-house employee wellness program and increased employee participation
- Coordinated employment law and general management training for all City supervisors
- Coordinated with the Police Department to provide Citizen Response to Active Shooter Events (CRASE) training for all City staff
- Provided all non-supervisory City employees with training on the City's harassment, discrimination and retaliation policies
- Completed performance evaluation process and implemented merit increases for all City employees
- Published 2016 Employee Handbook

Municipal Court

- Closed 115 past due citations through Court Amnesty program: estimated collection total of \$27,830.00 in fines and fees
- Continued pay-by-phone service with nCourt
- Continued call notify campaign to remind customers of upcoming court dates, added failure to appear calls and amnesty announcement calls
- Averaged 77 percent clearance rate (number of citations disposed/number of citations filed)

Marketing & Public Relations

- Hosted two city-wide Town Hall events and increased community interaction at numerous City-sponsored events including: Lemonade Days, Arts Festival, Memorial Day, 4th of July Parade, Truck-or-Treat, and Veterans Day events
- Coordinated and promoted more than half a dozen public meetings to educate and inform citizens of 2016 infrastructure and capital improvement projects
- Developed and distributed three 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 2015 accomplishments and communicate the key strategies and directives for 2016
- Grew the City's Facebook following from 3,083 followers to 3,381 at the end of June and had an audience reach of 153,366 (received 1,989 reactions, comments and shares)
- Amassed over 4,800 Twitter followers, and City tweets were viewed over 210,000 times during the first half of 2016
- Promoted online public engagement via the "ConnectDunwoody" portal including a "What do you LOVE about Dunwoody" contest, 2016 Town Hall event discussion topic submissions and a Transportation Master Plan input page
- Coordinated and supported successful communications campaigns for the Parks and Recreation Master Plan Survey and the Transportation Master Plan; which included public meetings, creation of an online public-survey portal, graphics, signage, advertisements and social media notifications of campaign progress and proceedings
- Hosted Park Grand Opening for the Park at Pernoshal Court

OVERALL ECONOMIC CONDITION OF THE CITY

While the tax digest rose just slightly in 2016 and business licenses are about even with last year's pace, the City experienced somewhat flat or slower-paced economic growth in 2016. The diversity in the City's revenue streams lessens the effects of this slowed growth. Building permits continue to be strong as a result of business relocations and expansions. The City's overall revenues are anticipated to exceed \$32.4 million in revenues.

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. 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. With investments in outside training and internal cross-training, the City works diligently to staff departments efficiently.

BUDGET BRIEF

The primary points of emphasis of the FY 2017 Budget include continued efforts to promote and sustain public safety and administer to the vital infrastructure needs and requirements of our City. The FY 2017 Budget includes an opportunity to implement improvements to city roads, intersections and parks which are based on Park and Transportation Master Plan updates as influenced and driven by the community. These plans help provide Dunwoody with a path forward for the next five-plus years.

The FY 2017 Budget totals approximately \$32.8 million in revenues for all appropriated funds. Key elements of the FY 2017 Budget include an allocation of more than \$5 million for paving, intersection and sidewalk improvements and specific allocations for long-term enhancements such as the Mount Vernon Road and Vermack Road intersection improvement project and the extension

of the Dunwoody Trailway connecting Georgetown are with the Perimeter.

Approximately \$35.5 million in revenue is budgeted for operations and cash reserves. Based on Council policy, the FY 2017 Budget anticipates maintaining a reserve sufficient to cover government operations for four months and upholds the City's original 2.74 millage rate and does not anticipate an increase in that rate. As operational levels and residents' expectations for services gradually rise on an annual basis, along with added facilities and services not originally part of the City's assets or functions when incorporated, maintaining the 2.74 millage rate remains both practical and pragmatic.



The FY 2017 Budget includes a \$608,106 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. The City anticipates paying off all variable debt for the Project Renaissance land purchases by the end of 2017.

The FY 2017 Budget also includes \$1.2 million in General Fund transfers and \$4.7 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 2017 includes street resurfacing, sidewalk construction, intersection improvements, trailway connections, park improvements, and public safety equipment.

By taking a judicious approach to the \$3 million stormwater fund reserve for catastrophic stormwater events, the FY 2017 Budget utilizes approximately \$104,000 of reserves in the Stormwater Utility Fund to speed up the timing of significant improvements to stormwater infrastructure. The City has also allotted for an increase in street cleaning efforts in 2017 to alleviate the burden on our storm drains and gutters.

2016 GENERAL FUND BUDGET SUMMARY

	2015 Actual	Amended 2016 Budget	2017 Proposed	Change	
Taxes	18,299,783	17,886,000	18,505,000	4.63	%
Licenses & Permits	4,021,537	1,997,500	2,222,500	20.30	%
Intergovernmental Revenues	4,000,000	-	-	0.00	%
Charges for Services	517,644	426,000	487,800	14.51	%
Fines & Forfeitures	1,255,293	1,350,000	1,000,000	(16.67)	%
Investment Income	43,547	5,000	10,000	100.00	%
Contributions & Donations	29,069	5,000	5,000	0.00	%
Miscellaneous Revenue	497,496	250,500	182,000	(27.35)	%
Other Financing Sources	1,049,554	3,187,855	1,850,000	41.97	%
Total Department Revenues	29,713,922	24,607,855	24,262,300	(1.40)	%
City Council	211,485	259,592	265,182	2.15	%
City Manager	308,896	404,347	441,730	9.25	%
City Clerk	201,184	190,316	250,888	31.83	%
Finance & Administration	3,299,802	3,161,070	3,719,262	17.66	%
Information Technology	814,791	1,140,906	1,179,528	3.39	%
Marketing	419,222	504,860	553,068	9.55	%
City Attorney	291,703	620,000	370,000	(40.32)	%
Municipal Court	404,464	568,717	572,085	0.59	%
Police	6,858,102	7,867,905	7,916,720	0.62	%
E-911	27,276	151,640	175,000	15.40	%
Public Works	3,617,997	2,371,094	2,748,951	15.94	%
Parks	5,616,398	2,386,381	3,211,767	34.59	%
Community Development	3,973,228	2,390,689	2,254,428	(5.70)	%
Economic Development	5,090,850	1,790,265	303,692	(83.04)	%
Contingency	-	300,000	300,000	0.00	%
Total Department Expenditures	31,135,398	24,107,783	24,262,300	(0.64)	%

STRATEGIC GOALS: INVEST AND INVIGORATE

In 2016 the City embarked on several key planning and prioritization projects (Parks and Recreation Master Plan Update and the Transportation master Plan Update) while simultaneously augmenting public safety staff, tacking on important infrastructure upgrades within paving, stormwater and parks and creating efficiencies related to customer service and financial oversight.

The improvement projects and accomplishments of 2016 established a path for Progress which helped begin the task of addressing stability and cultivating emergent amenities. New parks were opened in 2016 and members of the community increased outdoor recreation through participation in special events, utilized newly created trails and bike paths and frequented budding character areas which blossomed with new businesses and activity.

Having worked hard over the past seven years since incorporation, the City has reached a level of maturity and public confidence where it can establish a physical presence in its own City Hall building. A building secured through a purchase in 2016 which will serve as a future home and center for municipal governance and guidance. The building purchase, a \$9.9 million debt agreement to cover the acquisition and building modifications/upgrades, was strategically structured include low-interest (tax exempt) rates with flexible payment terms, and ownership of the property at the conclusion of the agreement.

The FY 2017 Budget provides the City with the prospect of acting on input and feedback received during an array of public meetings and assemblies as well as citizen survey data collected over the past several years. A consistent message has started to arise from the community. The message speaks to renewed activity and a refreshed charm found in local offerings and gathering places. Picking up on this vibrancy, the City is leveraging its FY 2017 Budget to **Invest** in the community's pursuit of improved infrastructure, roads, sidewalks and parks, while creating new ways to **Invigorate** the beneficial assets and opportunities existing today, which in turn, affect the quality of life of tomorrow.

With a recharged focus on finding ways to **Invest** and **Invigorate**, each of the City's departments set goals and expectations for 2017 rooted in admirable and achievable programs. Programs which would help to address both short and long-term priorities, advance critical developments and defend public safety. The proposed initiatives and budget requests from departments reflect community-defined initiatives, plans and capital enhancements designed to enliven, enrich, and improve.

Park Enhancements and Expansions: In 2016, the community participated in a Parks and Recreation Master Plan Update process which helped identify needs, priorities, programs, offerings and facilities to explore what was being satisfied today and what was needed for tomorrow. Through this outreach and planning, a Master Plan roadmap would be developed which will guide capital expenditures throughout the City's park system. Some of those are readily implementable while others are designed for future pursuit. Part of the FY 2017 Budget includes funds to continue the rehabilitation of Donaldson-Bannister Farm and prepare that facility for public use and enjoyment. Plans are also in place to construct public restrooms at Windwood Hollow Park on the east side of the city, adding to the past improvements of new playground equipment and an expanded parking lot.

Key Intersection Upgrades to Address Congestion, Flow: Roads and intersections in the Perimeter area and in select character areas have experienced traffic congestion issues at peak travel times. In an effort to help offset the volume and flow of traffic at critical intersections, the City is implementing upgrades and improvements. Work will be done in 2017 to complete the Tilly Mill Road at North Peachtree Road intersection improvement project and work will begin on the construction of improvements planned for the Mount Vernon Road at Vermack Road intersection. In order to help with the flow of traffic in the Perimeter area, the City will finish the scoping study for the Westside Connector project, with the potential for future funding assistance for the engineering construction of that project coming from private, state and federal funding sources. The City is adding professional services assistance to aid in the construction management operations for the Perimeter Traffic Management System, aiding the timing and monitoring of traffic in the city's busy business district. The 2017 FY Budget also provides resources for the design and right of way acquisition for the

Chamblee Dunwoody Road at Spalding Drive intersection improvement which is a vital gateway into the City of Dunwoody and a major decision point for regional commuter traffic from and into residential and commercial areas within Dunwoody and Sandy Springs.

Paving, Pedestrian Improvements and Trail Connections: The 2017 FY Budget contains the largest annual allotment to date (\$3.6 million) to address the paving and resurfacing of city streets. The goal of the 2017 paving efforts would be to complete over 20 lane miles of pavement resurfacing. The City's investments in repaving have resulted in significant improvement in the condition of its main thoroughfares with the percentage of streets in "good" to "excellent" condition increasing from 45percent to 60percent. Overall, roughly one-third of city streets are in "good" to "excellent" condition, while roughly one-third are in "poor" to "very poor" condition, and roughly one-third are in "fair" condition. The overall condition of the streets will continue to deteriorate at an accelerated rate without maintenance or reconstruction, which is the reason for an aggressive annual investment and also to reduce the backlog of roads in poor condition. In an attempt to create future trail and pedestrian connections throughout the city, the FY 2017 Budget includes money to construct Phase I of the North Fork Park and Perimeter Center Connector Trail linking the Georgetown area with Perimeter. Additional pedestrian improvements planned for 2017 include the Tilly Mill Sidewalk, Womack to North Peachtree (Phase I). While the road is due for future resurfacing, the drainage and sidewalk improvements would need to be completed prior to paving. Identified during the Georgetown Gateway public involvement process, the City will fund right of way (ROW) acquisition for the future Cotillion Drive Multi-Use path. This will assist in creating a safe facility for pedestrians and cyclists and would connect to the future Georgetown Gateway project. Additional connections are planned for the Dunwoody Village sidewalks to connect Dunwoody Village Parkway and the Regency shopping center parking lot. Adding sidewalk would enhance the improvements made on Dunwoody Village Parkway and provide a safer walking environment for pedestrians as envisioned in the Dunwoody Village Master Plan.

Sustain Public Safety Efforts and Protect City's Secure Reputation

National and global event in 2016 have highlighted struggles between the public and law enforcement. Dunwoody is fortunate for a highly conscientious and engaged police force which not only creates positive opportunities for beneficial

public interaction, but performs duties, enforcement and security operations with a honorable, respectful and safe manner. 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. In 2017 the department seeks to improve operational efficiency through the addition of two police service representatives to better assist with management of prompt and professional, in-person, electronic and phone-related customer service. The department also recognizes the need for an additional prisoner transport officer to share the demand for escorting prisoners to the DeKalb County jail. Service and commitment to overall public safety and maintaining a safe community have been important tenants of the Dunwoody Police Department since day one. To that end, the department seeks to expand the Community Outreach capabilities through the budget process by adding a Community Outreach officer. The positive perception of the department and the City will be increased through expert guidance and attention of the department's Community Outreach Officer and the strategic engagement program established by this new position.

Engage, Involve & Improve City Operations: In 2016, a concerted effort to provide and maintain extraordinary customer service across all departments was re-ignited. In 2017, technology and staffing efficiencies and improvements will take shape to further this effort. The additions include updates to Zoning Ordinances and sign regulations to be more in line with community-driven Master Plan input. Back end systems will also undergo an upgrade with the addition of new permitting/planning software, new agenda/document management software, and efforts to improve court accounting and processes reporting. Citizen engagement activities will continue to be offered at numerous times throughout 2017 and staff will manage and support 2017 Town Halls, the future Committee for the Arts, economic development initiatives, public works projects (paving, sidewalks, trailways, bike lanes, etc.) and park projects. All of these enhancements will be guided by attentive and conservative fiscal stewardship, a hallmark of the first seven years of cityhood and a consistent promise which has provided for successful and balanced financial management of resources.

CHALLENGES

The future must remain in step with the community's vision in order to receive the acceptance, involvement and buy-in necessary for the successful implementation of various upgrades and improvements, coupled with long-term development initiatives. Each year present inherent challenges are presented and require appropriate preparation, discussion and analysis to properly address both anticipated and unforeseen challenges. Several of the key challenges the City may face over the coming year include:

- **Balance Improvements/Upgrades with Public Tolerance of Disruptions** Each year, the City initiates construction improvements and maintenance procedures on roads, parks, buildings, and assets which are in need of repair, overhaul or redesign. These essential and necessary advancements often result in closures, detours, temporary disruptions or inconveniences which create potential difficulties and issues for residents, visitors and businesses. To minimize or potentially mitigate widespread problems, the City will need to carefully consider the thoughtful timing of projects, the tiered communications (before, during, and after) surrounding projects, the efficient management of project teams/contractors to adhere to quality delivery within promised schedules, and analyze and address risk factors or uncertainties which may arise so workable solutions can be created.
- **Balance Increasing Demand for Services with Limited Staff, Financial Resources** As more new amenities, facilities, events, parks and playgrounds are added annually, the City will experience the ever-growing and changing need to appropriately prepare, staff, maintain and manage public offerings and occasions, ultimately requiring requests for new or additional levels of service. To meet the growing demand, it will be essential for the City to routinely examine and analyze staffing and service levels against financial obligations and resources to make necessary decisions as to how, and to what extent, service will be delivered and planned for in the future. Whether these services are to be accomplished through additional funding or through staff or contract personnel, or a combination thereof, will become a management and/or policy decision which calls for systematic and thorough insight into best practices and consideration for continuation.
- **Relevant and Timely Training of Elected and Appointed Officers and Public Servants** As a City government ages and develops over any number of years, the organization, duties, responsibilities and performance of elected or appointed individuals adjusts and matures over time to coincide with the intents, pleasures and demands which its citizens and businesses place upon it. To stem the potential for drifting away from the core values of and vision for the City, while also adapting to subtle fluctuations in the social, economic and political petitions of the community, proper training and specialized guidance will need to be offered in order for elected or appointed individuals to effectively carry out policy and regulations for the benefit of the City today and well into the future. This relevant and timely training could be administrated through experienced organizations or individuals aware of the needs of Dunwoody and the standards and practices for the successful implementation of ethically sound and responsible government operations.
- **Foster Growth While Ensuring Community-Appropriate Developments** No community seeks to overdevelop or burden itself or infrastructure beyond fiscal capabilities or to the detriment of future residents and businesses. For this reason, appropriate levels of growth, in accord with updated master plans and geographic zoning restrictions, must be balanced in a manner suitable for a majority of the community and with an eye toward helping Dunwoody thrive, grow and continually improve overall quality of life for residents, businesses and visitors. This careful equilibrium can be achieved through planning, direction and civic engagement efforts to enable staff, developers and the public to work in unison on community-driven goals and a shared vision for suitable and dynamic improvements over time.

FY 2017 EXPENDITURE HIGHLIGHTS

The FY 2017 Budget places an emphasis on investments in key infrastructure, paving and parks and is a direct response to community-identified needs and requests. The City has created a FY 2017 Budget list of key expenditures and improvements which focus on taking care of critical community assets and safety essentials as a means of delivering for the future. This commitment can be found within the following overview of project and initiative disbursements:

Paving / Infrastructure

- 2017 Road Resurfacing & Paving (\$3.3 Million)
- Mt. Vernon at Vermack Intersection Improvement (\$1.25 million)
- Tilly Mill Sidewalk, Womack to North Peachtree - Phase I (\$500,000)
- Perimeter traffic Management System Construction Management (\$35,000)
- Chamblee Dunwoody Improvements (\$50,000)
- North Peachtree Traffic Calming (\$100,000)
- MARTA Bus Shelter Replacement at Brook Run Park (\$25,000)
- Right Of Way (ROW) acquisition for Cotillion Drive Multi-Use path (\$200,000)

Parks

- Park Improvements based on Master Plan (\$3.5 million)
- Dunwoody Trailway – Georgetown to Perimeter Connection (\$600,000)
- Recreation Programs Supervisor (\$80,000)

Police Department/Public Safety

- One Sworn Officer, One Prisoner transport Officer and two Police Service Representatives (\$274,000)

Community Development

- LCI with Peachtree Corners for Winters Chapel area (\$30,000)

Stormwater Utility

- Utility and Right of Way Coordinator (\$90,000) [Expense will be offset by permit fees paid by the utilities or other businesses seeking right of way access.]

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

High profile projects and heavily trafficked areas were challenges during 2016. Throughout 2016 both the City and private sector businesses were extremely active in project construction efforts and improvement initiatives. Several of those large projects have reached completion (the Mt. Vernon Road water main replacement, repaving and sidewalk construction as well as the new Hampton Inn and Suites on Ashford Dunwoody Road) while others are still in process (the improvements at the Tilly Mill at North Peachtree intersection, the Chamblee Dunwoody Road water main replacement, repaving and sidewalk construction, the State Farm office building, and the new hotel adjacent to the Spruill Gallery). It will remain important to monitor and address construction activity and changes at various locations in the City to ensure access, safety and efficiencies are not affected.

Similarly, construction activities and demand for services often result in project delays and pricing increases as the market providers become busier and materials rise in availability and expense. 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 appropriately managed the addition of new City employees, along with a new contract service provider chosen from the 2015 RFP process and did not lag in service delivery over 2016. However, many City departments are being asked to take on more and more responsibilities through either organic evolution of community needs or through the direct requests for additional programs and offerings. It will be critical to properly balance new projects and requests at the expense rate of existing levels while also planning for a world of changing priorities.

The City recently closed on the purchase of the 4800 Ashford Dunwoody Road for its new City Hall facility which will become the first non-leased home for City Hall since incorporation. Finding a home which is owned versus leased is a beneficial long-term investment but it does come with some short term outlay of funds to cover the purchase. It will also require modifications and adjustments/improvements prior to the move-in of City staff and support service providers. This is an important and highly visible step forward for the City as it establishes a home which straddles the Perimeter business district and is also adjacent to the heart of the Dunwoody Village. It will be important to work with the community to create a comfortable sense of place and service for this premier government facility.

The condition of the national and regional economy has improved but a complete return to the growth levels experienced before the recession is still yet to be seen. In a careful and economically prudent manner, the City must prepare for perceived gaps in revenue streams and identify potential longer-term external factors which may be out of the City's control but also present issues for pragmatic economic management.

The City also settled a number of lawsuits with private sector businesses which had been on ongoing load on legal and financial resources. The lawsuits contributed to the City's legal preparation and activities and while a reduction in litigious activity is positive, the City may still be vulnerable to unforeseen lawsuits in the future.

SUMMARY

The proposed FY 2017 Budget provides for a means to Invest and Invigorate, vigilantly partnering with the community to attend to future strength and effective enhancements. With the advent of a new city hall, important intersection improvements and the careful oversight of public safety and park developments, the FY 2017 Budget, the City is structured to deliver a dependable and fiscally sound blueprint in line with the community's vision of a better Dunwoody. We look forward to reviewing and discussing the FY 2017 Budget proposal over the next two months and appreciate your thoughtful input throughout the process.

Sincerely,



Denis Shortal
Mayor



Eric Linton, ICMA-CM, AICP
City Manager

NON FINANCIAL GOALS

STRATEGIC GOALS

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

STRATEGIC GOAL 1

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

What we have done...

- Added three Patrol Officers to patrol the streets of Dunwoody, answering calls for service and helping us increase our visibility in the community
- Added a Detective to coordinate our investigative response to all crime reported in the City
- Acquired undercover equipment to facilitate investigations
- Expanded the security camera system throughout the City's parks

What we plan to do...

- Add one Prisoner Transport position to improve efficiency of time and resources and keep Patrol Officers in Dunwoody
- Add two Police Service Representatives to improve efficiency of time and resources
- Add an Officer/Community Outreach Unit to support the Department's focus on community oriented policing efforts
- 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...

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

What we plan to do...

- Implement new permitting/planning software
- Explore a possible LCI for the Peachtree Industrial Boulevard and Winters Chapel area in partnership with the City of Peachtree Corners
- Complete an update to Dunwoody sign regulations
- Continue Zoning Ordinance updates

STRATEGIC GOAL 3

Actively pursue comprehensive infrastructure improvements

What we have done...

- Continued implementation of the 5-year capital paving plan
- Continued sidewalk improvements guided by the sidewalk improvement policy
- Completed the North Peachtree at Tilly Mill Road and Peeler Road intersection improvement project
- Completed pedestrian safety enhancements at Brook Run Park and Redfield Subdivision
- Stabilized historic dam at the Dunwoody Nature Center

What we plan to do...

- Continue implementing the 5-year capital paving plan
- Continue sidewalk improvements guided by the sidewalk improvement policy
- Complete a 5-year update of the Comprehensive Transportation Plan
- Continue rehabilitation of Donaldson-Bannister Farm
- Continue to improve preventative maintenance standards in Parks Operations

STRATEGIC GOAL 4

Create an atmosphere in which businesses thrive

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

What we plan to do...

- Continue to work closely with our Convention and Visitors Bureau to market our unique attributes to hospitality developments
- Continue to work cooperatively with property owners, brokers and our community partners to retain and expand existing businesses



SECTION 2

FINANCIAL STRUCTURE, POLICY, AND PROCESS

ORGANIZATIONAL CHART

CITY EMPLOYEES

27.7 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

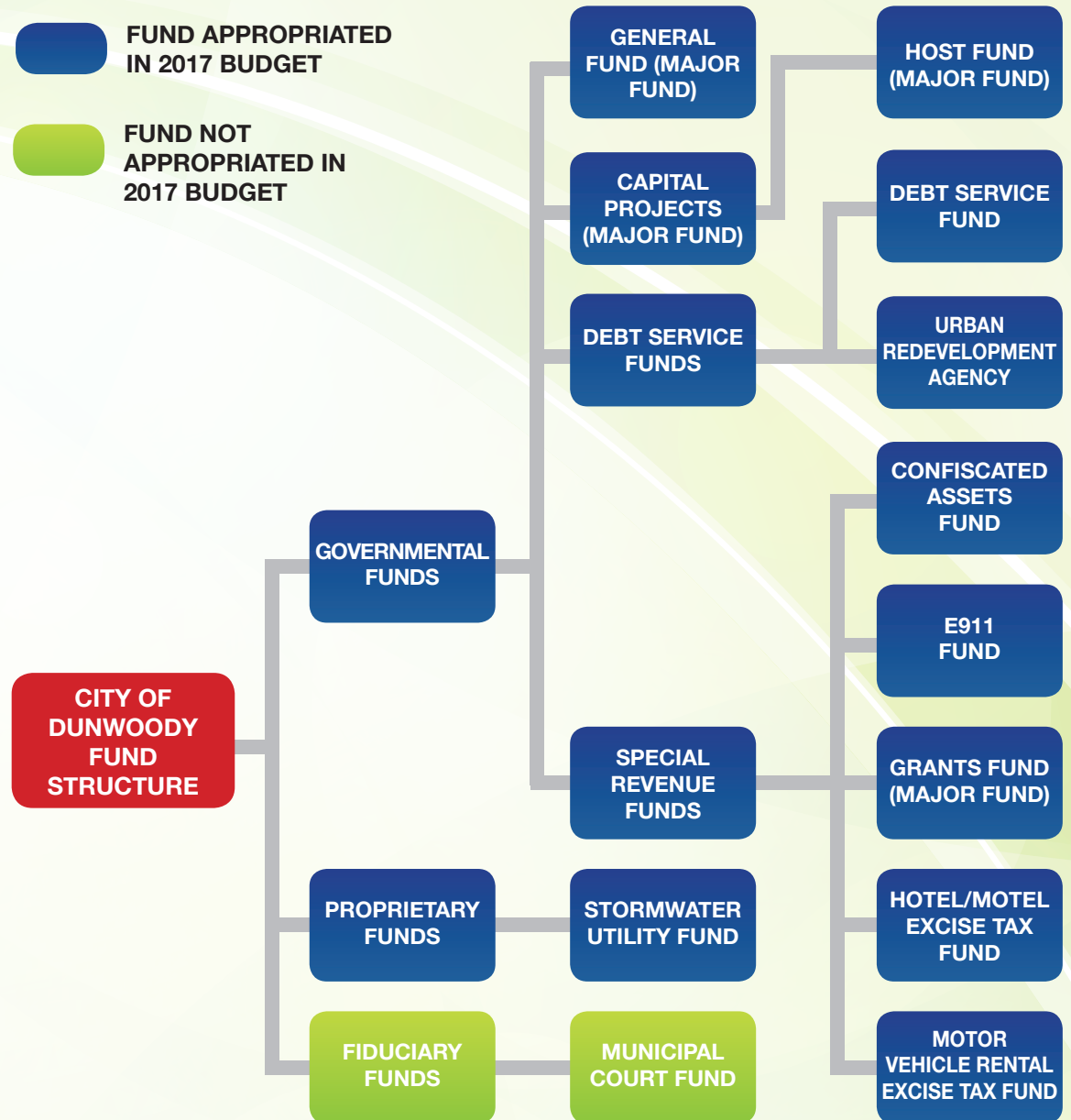
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FUND STRUCTURE

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 2017, 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.

2016 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	11
12	13	14	15	16	17 Budget worksheets distributed to departments	18
19	20	21	22	23	24	25
26	27	28	29	30		

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	4	5	6
7	8	9	10	11	12	13
14	15 Department budget work sessions with City Manager	16 Department budget work sessions with City Manager	17	18	19	20
21	22 Budget summation and balancing work session	23 First consolidated and balanced budget due to City Manager	24	25 Transmittal letter due from City Manager/ Mayor	26 Proposed budget with transmittal letter due to City Council	27
28	29	30	31			

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 Budget worksheets due to Accounting from departments	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	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	5	6	7	8 Meeting with Budget Committee	9	10
11	12	13	14	15	16	17
18	19 Final budget submitted to City Council	20	21	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 Legally advertised public hearing and reading of budget resolution	11	12	13	14	15
16	17	18	19	20	21	22
23	24 Adoption of the budget resolution for the year ending December 31, 2017	25	26	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	\$ 6,845,000									\$ 6,845,000		\$ 6,845,000	
Business and Occupational Taxes	2,615,000									2,615,000		2,615,000	
Homestead Option Sales Tax	-						\$ 4,500,000			4,500,000		4,500,000	
Insurance Premium Taxes	2,650,000									2,650,000		2,650,000	
Franchise Fees	3,825,000									3,825,000		3,825,000	
Other Taxes	2,570,000		\$ 2,700,000	\$ 100,000	-					5,370,000	\$ (1,720,000)	3,650,000	
Licenses and Permits	2,222,500									2,222,500		2,222,500	
Court Fines	1,000,000									1,000,000		1,000,000	
Intergovernmental Revenues (Grants)	-				\$ 776,983					776,983		776,983	
Charges for Services	487,800	\$ 1,050,000							\$ 1,933,514	3,471,314		3,471,314	
Other Revenues	1,247,000						4,500		800	1,252,300		1,252,300	
Use of Prior Year Reserves	800,000					\$ 800,000	200,000	\$ 3,500,000	103,908	5,403,908		5,403,908	
Subtotal	\$ 24,262,300	\$ 1,050,000	\$ 2,700,000	\$ 100,000	\$ 776,983	\$ 800,000	\$ 4,704,500	\$ 3,500,000	\$ 2,038,222	\$ 39,932,005	\$ (1,720,000)	\$ 38,212,005	
Other Financing Sources													
Operating Transfer In from General Fund		\$ 175,000				\$ 608,106		\$ 1,205,500		\$ 1,988,606	\$ (1,988,606)	\$ 0	
Operating Transfer In from HOST Fund								4,704,500		4,704,500	(4,704,500)	-	
Total Other Financing Sources	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 608,106	\$ -	\$ 5,910,000	\$ -	\$ 6,693,106	\$ (6,693,106)	\$ -	
Total Revenues	\$ 24,262,300	\$ 1,225,000	\$ 2,700,000	\$ 100,000	\$ 776,983	\$ 1,408,106	\$ 4,704,500	\$ 9,410,000	\$ 2,038,222	\$ 46,625,111	\$ (8,413,106)	\$ 38,212,005	
Expenditures													
City Council	\$ 265,182									\$ 265,182		\$ 265,182	
City Manager	441,730									441,730		441,730	
City Clerk	250,888									250,888		250,888	
Finance & Administration	2,921,971							\$ 250,000		3,171,971		3,171,971	
IT	1,179,528							-		1,179,528		1,179,528	
Human Resources	327,291									327,291		327,291	
Marketing	553,068									553,068		553,068	
Legal	370,000									370,000		370,000	
Municipal Court	572,085									572,085		572,085	
Police	7,916,720				\$ 3,400					7,920,120		7,920,120	
E911	-	\$ 1,225,000								1,225,000		1,225,000	
Public Works	2,393,451				773,583			5,060,000	2,038,222	10,265,256		10,265,256	
Parks	2,003,661							4,100,000		6,103,661		6,103,661	
Community Development	2,254,428									2,254,428		2,254,428	
Economic Development	303,692									303,692		303,692	
Contingency	300,000									300,000		300,000	
Subtotal	\$ 22,053,694	\$ 1,225,000	\$ -	\$ -	\$ 776,983	\$ -	\$ -	\$ 9,410,000	\$ 2,038,222	\$ 35,503,899	\$ -	\$ 35,503,899	
Other Financing Uses													
Operating Transfer Out to Debt Service	\$ 828,106	\$ -								\$ 828,106	\$ (608,106)	\$ 220,000	
Operating Transfer Out to Capital Projects	1,205,500						\$ 4,704,500			5,910,000	(5,910,000)	-	
Operating Transfer Out to E911 Fund	175,000									175,000	(175,000)	-	
Operating Transfer Out to General Fund			\$ 1,620,000	\$ 100,000						1,720,000	(1,720,000)	-	
Payments to Other Entities			1,080,000			\$ 1,408,106				2,488,106		2,488,106	
Total Other Financing Uses	\$ 2,208,606	\$ -	\$ 2,700,000	\$ 100,000	\$ -	\$ 1,408,106	\$ 4,704,500	\$ -	\$ -	\$ 11,121,212	\$ (8,413,106)	\$ 2,708,106	
Total Expenditures	\$ 24,262,300	\$ 1,225,000	\$ 2,700,000	\$ 100,000	\$ 776,983	\$ 1,408,106	\$ 4,704,500	\$ 9,410,000	\$ 2,038,222	\$ 46,625,111	\$ (8,413,106)	\$ 38,212,005	
Net	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ (0)	

*Denotes a Major Fund

GENERAL FUND BUDGET

STATEMENT OF REVENUES AND EXPENDITURES

	Audited FY 2015	2016 Prorata Based on May YTD	2016 As Amended	Recommended FY 2017
Beginning Fund Balance	\$9,991,227	\$8,569,751	\$8,569,751	\$9,069,822
Revenues				
Property Taxes	6,729,915	6,665,345	6,576,000	6,845,000
Business and Occupational Taxes	2,595,654	2,614,131	2,665,000	2,615,000
Insurance Premium Taxes	2,665,983	-	2,500,000	2,650,000
Franchise Fees	3,893,061	3,564,576	3,500,000	3,825,000
Other Taxes	772,220	866,377	725,000	850,000
Licenses and Permits	4,021,537	1,629,993	1,847,500	2,222,500
Fines and Forfeitures	1,255,293	1,051,500	1,200,000	1,000,000
Other Revenues	570,112	335,288	260,500	197,000
Intergovernmental	4,000,000	-	-	-
Charges for Services	517,644	165,173	426,000	487,800
Total Operating Revenue	27,021,418	16,892,384	19,700,000	20,692,300
Expenditures				
City Council	211,485	309,471	259,592	265,182
City Manager	308,896	370,625	404,347	441,730
City Clerk	201,184	205,297	190,316	250,888
City Attorney	291,703	315,398	620,000	370,000
Finance & Administration	2,411,932	3,440,627	2,309,179	2,921,971
Information Technology	709,171	1,139,056	1,062,706	1,179,528
Human Resources	97,870	268,333	351,892	327,291
Marketing	419,222	377,616	504,860	553,068
Municipal Court	404,464	403,950	568,717	572,085
Police	6,226,602	7,547,353	7,486,706	7,916,720
Public Works	2,132,997	2,205,844	2,354,604	2,393,451
Parks	1,303,031	1,700,800	2,233,682	2,003,661
Community Development	3,973,228	2,112,308	2,390,689	2,254,428
Economic Development	3,734,850	1,700,419	290,265	303,692
Contingency	-	-	300,000	300,000
Total Operating Expenditures	22,426,635	22,097,097	21,327,555	22,053,694
Other Financing Sources (Uses)				
Use of Prior Year Reserves	-	1,687,855	1,687,855	800,000
Proceeds from the sale of property	1,049,554	1,500,000	1,500,000	1,050,000
Transfers In	1,642,950	1,356,406	1,720,000	1,720,000
Transfers Out	(8,708,763)	(2,252,367)	(2,780,229)	(2,208,606)
Total Other Financing Sources (uses)	(6,016,260)	2,291,894	2,127,626	1,361,394
Fund Balance, December 31	\$8,569,751	\$5,656,932	\$9,069,822	\$9,069,822

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

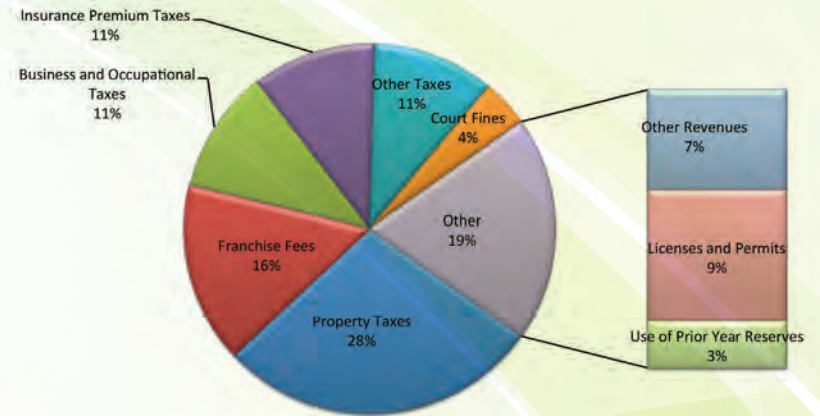
	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Taxes	\$ 18,299,783	\$ 15,066,836	\$ 17,686,000	\$ 18,505,000
Licenses & Permits	4,021,537	1,629,993	1,847,500	2,222,500
Intergovernmental Revenues	4,000,000	-	-	-
Charges For Services	517,644	165,173	426,000	487,800
Fines & Forfeitures	1,255,293	1,051,500	1,200,000	1,000,000
Investment Income	43,547	9,910	5,000	10,000
Contr & Don From Priv Sources	29,069	23,400	5,000	5,000
Miscellaneous Revenue	497,496	301,978	250,500	182,000
Use of Prior Yr Reserves	-	1,687,855	1,687,855	800,000
Other Financing Sources	1,049,554	1,500,000	1,500,000	1,050,000
Total General Fund Revenues	\$ 29,713,922	\$ 21,436,645	\$ 24,607,855	\$ 24,262,300



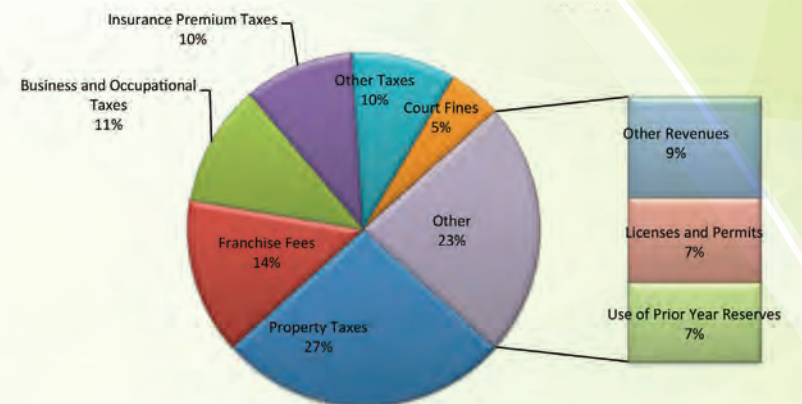
GENERAL FUND REVENUE DETAIL

	2016 Prorata		2016 As Amended	2017 Requested
	2015 Actual	Based on May YTD		
Real Property Tax	\$ 5,579,252	\$ 5,871,000	\$ 5,871,000	\$ 6,135,000
Personal Property Tax	442,832	400,000	400,000	425,000
Motor Vehicle	135,647	111,536	150,000	100,000
MV Title Ad Valorem Tax	225,687	-	50,000	-
MV Title Ad Valorem Tx True Up	187,600	119,956	30,000	100,000
Intangibles (Reg & Recording)	156,722	158,019	70,000	80,000
Franchise Fees	3,893,061	3,564,576	3,500,000	3,825,000
Hotel/Motel Tax	1,529,834	1,279,741	1,620,000	1,620,000
Alcoholic Beverage Excise Tax	617,872	664,486	620,000	600,000
MVR Excise Tax	113,116	76,665	100,000	100,000
Excise Tax on Energy	51,138	-	-	50,000
Business & Occupation Tax	2,571,981	2,590,731	2,650,000	2,600,000
Insurance Premiums Tax	2,665,983	-	2,500,000	2,650,000
Financial Institutions Tax	103,210	201,891	105,000	200,000
Penalties & int on delinq tax	2,176	4,835	5,000	5,000
Pen & Int on Del Taxes-Busines	23,672	23,401	15,000	15,000
Alcoholic Beverage Licenses	455,027	173,202	450,000	450,000
Other Licenses and permits	13,660	20,820	2,500	2,500
Planning & Zoning Fees	26,532	27,000	15,000	15,000
Bldg Structures & Equipment	3,338,321	1,279,465	1,350,000	1,650,000
Soil Erosion	131,226	49,140	15,000	30,000
Plan Review - Fire	56,771	80,366	15,000	75,000
Local Govt Grants	4,000,000	-	-	-
Election Qualifying Fees	3,720	-	-	1,800
Special Police Svcs	19,015	24,588	12,000	20,000
Fingerprinting Fee	6,892	6,722	6,000	6,000
Public Safety-Other	96,725	88,911	36,000	75,000
Special Assessments	22,630	425	20,000	20,000
Streetlight Fees	333,738	6,398	327,000	330,000
Rec Program Fees	18,751	11,719	-	10,000
Pavilion Rentals	15,850	25,560	25,000	25,000
NSF Fees	324	850	-	-
Municipal Court Fines & Forfeitures	1,255,293	1,051,500	1,200,000	1,000,000
Interest Revenue	43,547	9,910	5,000	10,000
Contr & Don From Priv Sources	16,300	1,200	-	-
Explorer Donations	8,834	21,840	5,000	5,000
Donations	3,935	360	-	-
Rents and Royalties	234,974	172,272	210,000	150,000
Advertising Rental	16,337	33,907	30,000	30,000
Rental Commissions	(4,412)	(2,390)	(4,500)	-
Reimb for damaged property	11,480	96,054	-	-
Other Charges For Svcs	1,200	2,135	15,000	2,000
Miscellaneous Revenue	237,918	-	-	-
Proceeds from sale of property	1,049,554	1,500,000	1,500,000	1,050,000
Use of Prior Yr Reserves	-	1,687,855	1,687,855	800,000
Total Department Revenues	\$ 29,713,922	\$ 21,436,645	\$ 24,607,855	\$ 24,262,300

FY 2017 Revenues by Type



FY 2016 Revenues by Type



GENERAL FUND DEPARTMENT SUMMARY

	2016 Prorata Based on May		2017	
	2015 Actual	YTD	2016 As Amended	Anticipated
City Council	\$ 211,485	\$ 309,471	\$ 259,592	\$ 265,182
City Manager	308,896	370,625	404,347	441,730
City Clerk	201,184	205,297	190,316	250,888
Finance & Administration	3,201,932	3,940,626	2,809,178	3,391,971
Information Technology	814,791	1,185,976	1,140,906	1,179,528
Human Resources	97,870	268,333	351,892	327,291
Marketing	419,222	377,616	504,860	553,068
Legal	291,703	315,398	620,000	370,000
Municipal Court	404,464	403,950	568,717	572,085
Police	6,858,102	7,928,553	7,867,905	7,916,720
E-911	27,276	287,859	151,640	175,000
Public Works	3,617,997	3,070,141	2,371,095	2,748,951
Parks & Recreation	5,616,398	1,872,892	2,386,381	3,211,767
Community Development	3,973,228	2,112,308	2,390,689	2,254,428
Economic Development	5,090,850	1,700,419	1,790,265	303,692
Contingency	-	-	300,000	300,000
Total General Fund Expenditures	\$ 31,135,398	\$ 24,349,463	\$ 24,107,782	\$ 24,262,300

GENERAL FUND ACCOUNT SUMMARY

	2016 Prorata Based on May		2017	
	2015 Actual	YTD	2016 As Amended	Anticipated
Personnel Services	\$ 6,353,151	\$ 8,749,274	\$ 8,074,704	\$ 8,686,792
Purchased & Contracted Services	14,635,208	11,793,985	11,165,256	11,209,040
Supplies	1,438,276	1,553,837	1,777,593	1,847,862
Other Costs	-	-	310,000	310,000
Transfers	8,708,763	2,252,367	2,780,229	2,208,606
Total General Fund Expenditures	\$ 31,135,398	\$ 24,349,463	\$ 24,107,783	\$ 24,262,300



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



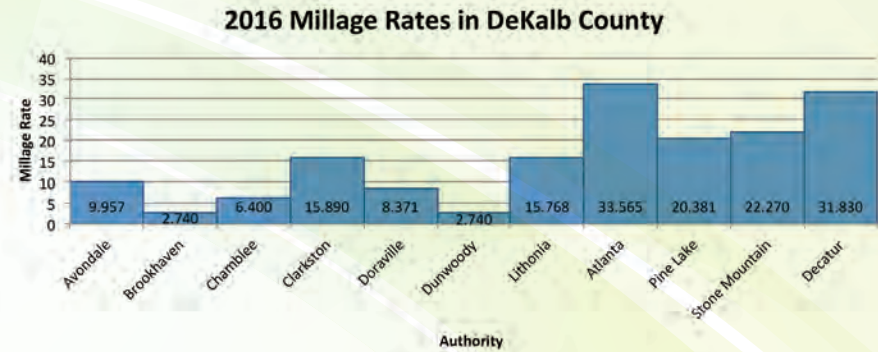
GENERAL FUND MAJOR REVENUES

<i>Major Revenues (Top Ten)</i>	FY 2016 Approved Budget	FY 2017 Approved Budget	\$\$ Variance	% Variance
Taxes:				
Property Taxes	\$ 6,941,000	\$ 6,845,000	\$ (96,000)	-1.38%
Franchise Fees	3,500,000	3,825,000	325,000	9.29%
Alcohol Beverage Excise Taxes	620,000	600,000	(20,000)	-3.23%
Business and Occupational Taxes	2,770,000	2,615,000	(155,000)	-5.60%
Insurance Premiums Tax	2,500,000	2,650,000	150,000	6.00%
Hotel/Motel Taxes	1,620,000	1,620,000	-	0.00%
Licenses and Permits:				
Alcohol Beverage Licenses	450,000	450,000	-	0.00%
Building Permits	1,500,000	1,650,000	150,000	10.00%
Charges for Services:				
Streetlight Fees	327,000	330,000	3,000	0.92%
Fines and Forfeitures				
	1,350,000	1,000,000	(350,000)	-25.93%
Total Major Revenues	21,578,000	21,585,000	7,000	0.03%
Other General Fund Revenues	1,842,000	1,877,300	35,300	1.92%
Use of Prior Year Reserves	800,000	800,000	-	0.00%
Total Revenues	\$ 24,220,000	\$ 24,262,300	\$ 42,300	0.17%

For all General Fund revenues, trends exist only to the extent of the preceding 2009-2016 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 33% of the total FY 2016 general fund revenues. Property taxes for 2017 are based on the tax digest compiled for 2016. These taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by Council. The 2017 projection estimates moderate growth based on current economic conditions.

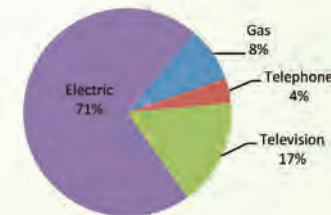


FRANCHISE FEES

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 18% of total general fund revenues. Fiscal year 2017 represents the fourth year all franchise payments will be received for a full twelve months. The 2017 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in 2009 through 2016.



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 2017 amount for beverage excise taxes was computed based on the current trend of roughly \$50,000 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 13% of total general fund revenues. The 2017 amount is estimated based on trend analysis, economic indicators, and anticipated economic growth.



Occupational and Business Taxes



INSURANCE PREMIUMS TAXES

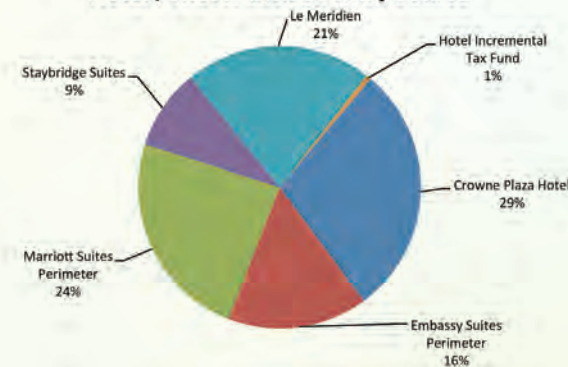
This category includes revenues from excise taxes on insurance premiums written by insurance companies conducting business within the City. Excise taxes on insurance premiums written by insurance companies conducting business within the City are allocated from the state to local governments based on 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 13% of total general fund revenues. The insurance premiums taxes for 2017 are estimated based on amounts received in 2010-2016 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 7% of total general fund revenues. The 2017 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 2017 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 2017 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 2017 estimated amount are projections based on historical trend data.

STORMWATER MAJOR REVENUES

Stormwater assessment fees (computed based on a property's impervious surface area) represent virtually all of the revenues in the Stormwater Enterprise Fund. The 2013 budget amount reflected an increase in user fees as a result of a comprehensive assessment study conducted in 2011.

The 2017 budget amount reflects an increase of 3.5% over the 2013 budget amount. The modest increase averages less than 1% per year and is based on current trend data and assumptions of moderate growth.



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

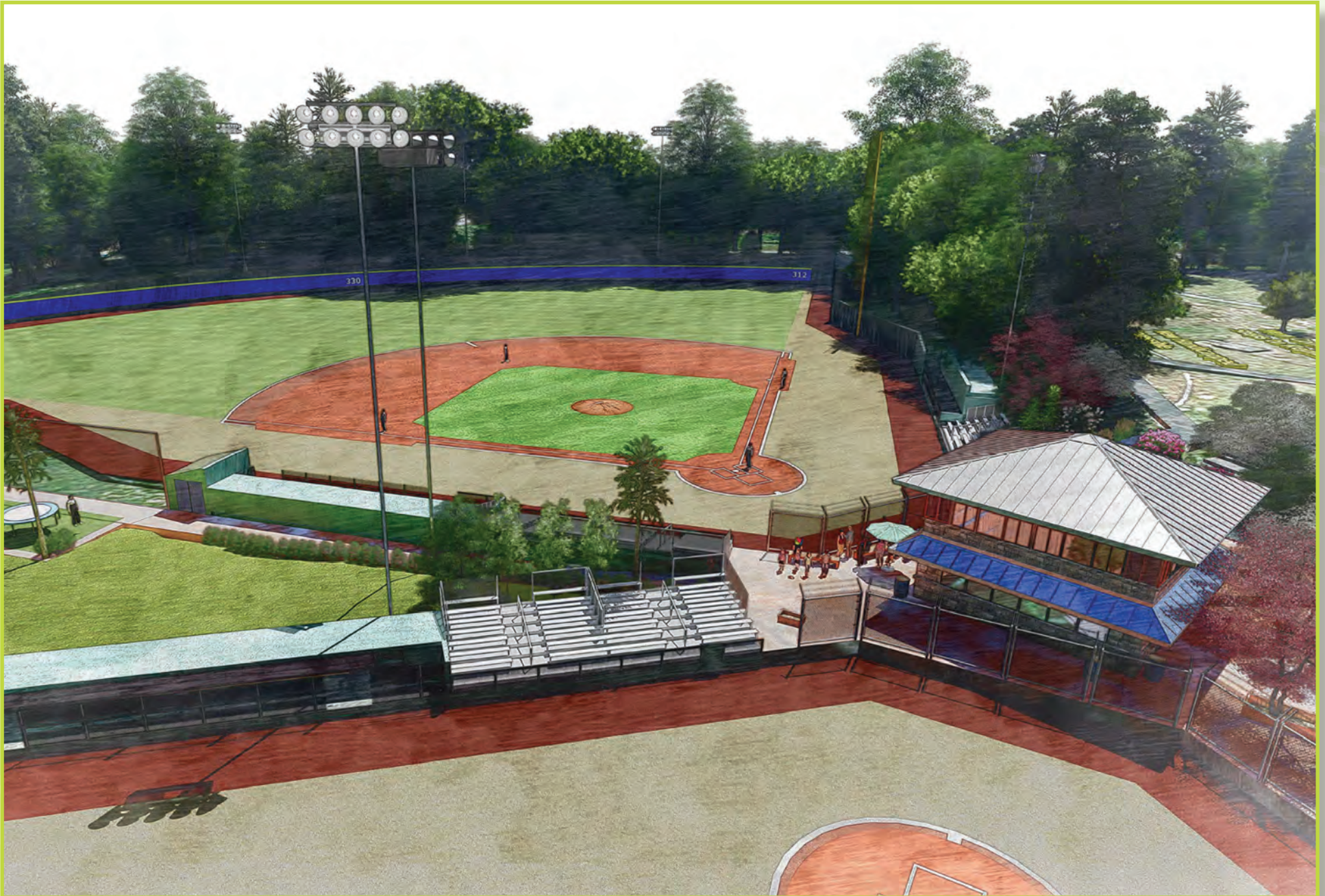
Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the same project. The Director of Finance and the City Manager shall review all requests for budget adjustments. Adjustments from appropriations that have been obligated, committed, 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.



Artist vision of press box/concession stand to be constructed Summer 2017 at new Brook Run Park Extension.



Artist vision of press box, bleachers and baseball field to be constructed Summer 2017 at new Brook Run Park Extension.

SECTION 4

CAPITAL & DEBT

CAPITAL PROJECTS LISTING

	Projects 2013	Projects 2014	Projects 2015	Projects 2016	Projects 2017
Recurring/Routine Capital Expenditures (amended budget)					
Public Works Resurfacing and Roads Projects	\$ 1,975,000	\$ 1,975,000	\$ 2,205,000	\$ 3,148,495	\$ 2,970,000
Intersection Enhancements	461,000	2,465,000	3,600,000	3,260,000	1,250,000
Sidewalk Improvements and Additions	460,000	230,000	940,000	806,000	715,000
Parks Improvements	151,000	390,000	325,000	133,000	4,100,000
	<u>\$ 3,047,000</u>	<u>\$ 5,060,000</u>	<u>\$ 7,070,000</u>	<u>\$ 7,347,495</u>	<u>\$ 9,035,000</u>
Nonrecurring/Nonroutine Capital Expenditures (amended budget)					
Traffic Calming	75,000	-	-	-	100,000
Vehicle Replacement Fund	-	-	500,000	200,000	-
Project Renaissance Land Purchases	3,909,386	1,025,000	3,200,000	-	-
Brook Run Trail	1,059,600	-	300,000	-	-
North Dekalb Cultural Arts Center Roof Replacement	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	-
Vehicle Charging Station	-	-	-	28,090	-
MARTA Bus Shelter Replacement Brook Run	-	-	-	-	25,000
FIPP ⁽¹⁾ -2017 Unallocated Balance	-	-	-	-	250,000
	<u>\$ 6,327,119</u>	<u>\$ 4,225,678</u>	<u>\$ 4,987,120</u>	<u>\$ 1,399,490</u>	<u>\$ 375,000</u>
Total Capital Projects	\$ 9,374,119	\$ 9,285,678	\$ 12,057,120	\$ 8,746,985	\$ 9,410,000

⁽¹⁾ FIPP-Facilities Improvement Partnership Program

CAPITAL PROJECT FUNDING BY DEPARTMENT

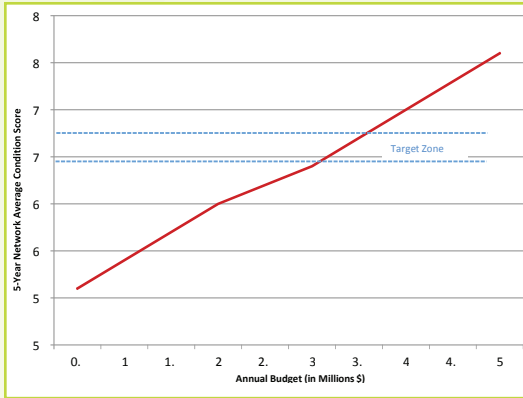
	Projects 2013	Projects 2014	Projects 2015	Projects 2016	Projects 2017
Department					
General Government	\$ 345,232	\$ 432,811	\$ 895,620	\$ 578,200	\$ 275,000
Public Safety	232,211	234,398	591,500	381,200	-
Public Works	3,011,000	4,670,000	6,745,000	7,240,495	5,035,000
Recreation	5,785,676	3,790,896	3,825,000	519,000	4,100,000
Community Development	-	13,000	-	-	-
Unallocated	-	144,573	-	-	-
	<u>\$ 9,374,119</u>	<u>\$ 9,285,678</u>	<u>\$ 12,057,120</u>	<u>\$ 8,718,895</u>	<u>\$ 9,410,000</u>

OPERATIONAL IMPACT OF FY2017 CAPITAL PROJECTS

Project Name	Estimated Net Annual Impact of FY 2017 Capital Projects on Operating Budget						Five Year Total
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
General Government							
MARTA Bus Shelter Replacement Brook Run	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	25,0
Facilities Improvement Partnership Program	250,000	-	-	-	-	-	250,0
General Government	<u>275,000</u>	-	-	-	-	-	<u>275,0</u>
Public Works							
2017 Resurfacing	2,920,000	-	-	-	-	-	2,920,0
Sidewalks and/or Multiuse Path Construction	200,000	-	-	-	-	-	200,0
Dunwoody Village Sidewalk Connections	15,000	-	-	-	-	-	15,0
Mount Vernon at Vermack Intersection Improvement	1,250,000	-	-	-	-	-	1,250,0
North Peachtree Traffic Calming	100,000	-	-	-	-	-	100,0
Chamblee Dunwoody Downtown Dunwoody	50,000	-	-	-	-	-	50,0
Tilly Mill Sidewalk Womack to North Peachtree(Phase 1)	500,000	-	-	-	-	-	500,0
Public Works	<u>5,035,000</u>	-	-	-	-	-	<u>5,035,0</u>
Recreation							
Trailway Georgetown -Perimeter Connector (Phase 1)	600,000	-	-	-	-	-	600,0
Park Improvements based on Master Plan	3,500,000	-	-	-	-	-	3,500,0
Recreation	<u>4,100,000</u>	-	-	-	-	-	<u>4,100,0</u>
Total Capital Projects & 5 Year Impact on Operational Budget	<u>\$ 9,410,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,410,0</u>

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.





CONCEPT THROUGH
FINAL DESIGN

Tilly Mill Sidewalk
(N. Peachtree to Womack)
FY 2017 \$500K for Construction
Overall Project Budget \$800K
100% Funding Anticipated
2018
Anticipated Construction

Sidewalk Improvements
FY 2017 \$215k
Funding for Neighborhood Pedestrian Improvements
Construction Throughout
2017

Chamblee Dunwoody Rd.
Corridor Improvement Scoping Study
FY 2017 \$50K
Overall Project Budget \$250K
Streetscape and Pedestrian Improvement

Perimeter Center Parkways Access Ramp Scoping Study
Overall Project Budget (to date) \$900k
Interchange Modification @ Ashford Dunwoody to relieve traffic @ Hammond
Includes State and Federal Funding

Mt. Vernon @ Vermack Rd. & Manhasset Dr.
FY 2017 \$1,250,000
Overall Project Budget \$1.9M
100% FUNDING ANTICIPATED
2017 Construction

Traffic Calming N. Peachtree Rd.
FY 2017 \$100K Applied Towards Construction
2017 Construction

CONTINUAL PLANNING*

Name	Anticipated Construction
Georgetown Gateway	2020
Womack Rd. Sidewalk Design	2019
Cotillion Road Multi-Use Path	2018
Peeler Rd. Sidewalk	2021
Winters Chapel Multi-use Path	2021

*Less than 5% funded to date

PCIDs ATMS
FY 2017 \$35,000 for Construction Management
Construction Federally Funded
2017 Construction



CONSTRUCTION PHASE

DEBT ISSUANCE AND MANAGEMENT

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

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

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

COMPUTATION OF LEGAL DEBT LIMIT

Assessed Value	\$	3,054,645,400
Debt Limit 10% of Assessed Value	\$	<u>305,464,540</u>
Debt Applicable to Debt Limit (at 8/20/16)	\$	<u>2,031,976</u>
Unused Legal Debt Limit	\$	303,432,564

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 2017 is \$305,464,540. This amount is based on the 2016 tax digest dated August 2016. 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			
2017	\$ 1,655,425	\$ 25,873	\$ 1,681,298
2018	202,058	3,664	205,721
2019	127,139	697	127,836
	<u>\$ 1,984,621</u>	<u>\$ 30,234</u>	<u>\$ 2,014,855</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, 2016. The interest on the variable rate series is calculated based on the rate at November 1, 2016.

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 2013	FY 2014	FY 2015	FY 2016	FY 2017
City Manager	2	2	2	2	2
City Clerk	1	1	1	1	1
Finance & Administration	1	1	1	1	1
City Attorney	-	-	-	-	-
Municipal Court	3	4	4	4	4
Human Resources	-	-	1	2	2
Police	59	61	64	68	72
Public Works	1	1	1	1	1
Parks & Recreation	-	-	-	1	1
Community Development	-	-	-	1	1
Economic Development	-	-	-	1.7	1.7
Total Full-Time Equivalent Approved Positions	67	70	74	82.7	86.7

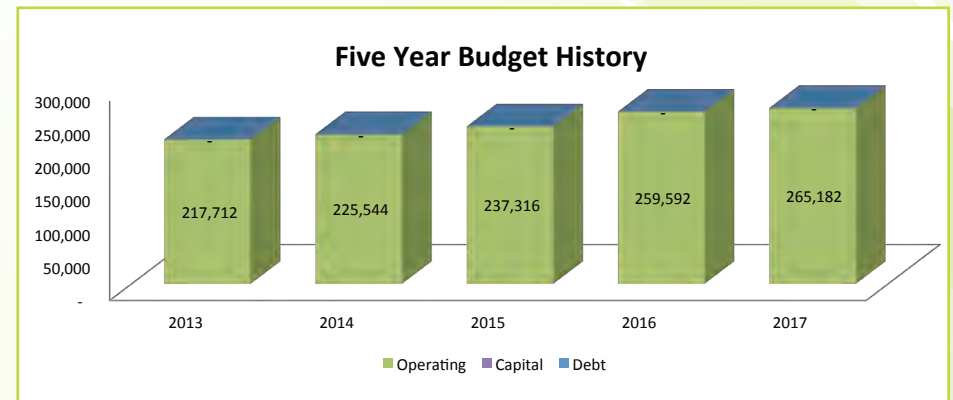
The 2017 budget includes the addition of 4 full-time positions. The Police Department will add one Patrol Officer, one Prisoner Transport Officer, and two Police Service Representatives.



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 2016 Budget	\$259,592
FY 2017 Adopted Budget	\$265,182
Change from PY Budget	\$5,590
Reasons for Change	<ul style="list-style-type: none"> Increase in professional liability insurance premium

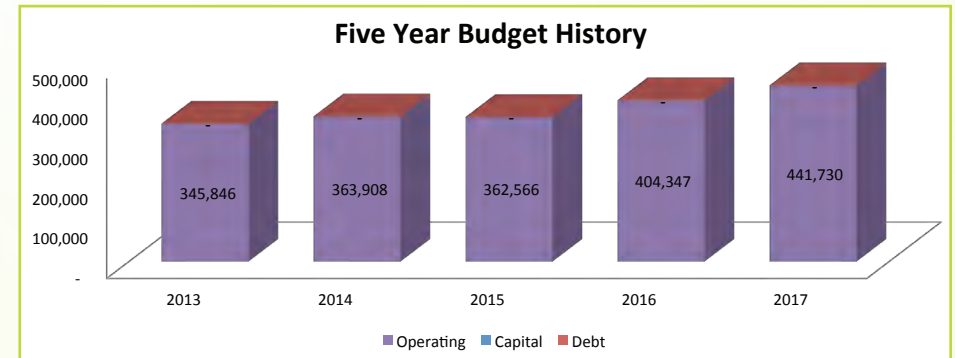
Account Name	2016 Prorata		2016 As	2017
	2015 Actual	Based on YTD	Amended	Requested
Regular Salaries	\$ 86,000	\$ 88,000	\$ 88,000	\$ 88,000
Group Insurance	44,642	38,561	51,210	45,441
Social Security	4,937	5,055	5,456	5,456
Medicare	1,155	1,182	1,276	1,276
Workers Compensation	216	523	-	209
Prof Services	2,350	2,160	4,000	4,500
Technical Services	-	830	1,000	1,000
Repairs & Maintenance	-	-	2,500	2,500
Insurance	52,422	148,347	60,000	75,000
Communications	1,714	1,630	6,500	6,500
Printing & Binding	1,548	2,557	3,900	3,550
Travel	4,194	547	11,700	9,300
Dues & Fees	2,365	3,950	4,000	3,000
Education & Training	3,670	7,128	6,550	5,250
Supplies	2,400	4,612	4,000	4,000
Food	1,895	1,773	4,800	5,500
Books & Periodicals	-	-	700	700
Small Equipment	1,977	2,616	4,000	4,000
Total Department Expenditures	\$ 211,485	\$ 309,471	\$ 259,592	\$ 265,182



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 2016 Budget	\$404,347
FY 2017 Adopted Budget	\$441,730
Change from PY Budget	\$37,383
Reasons for Change	<ul style="list-style-type: none"> Increase in personnel expenditures due to staff transitions

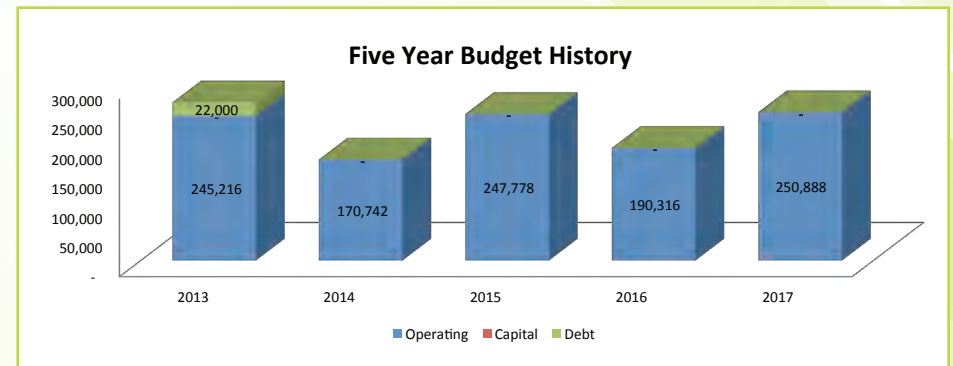
Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Regular Salaries	\$ 224,877	\$ 265,160	\$ 271,359	\$ 287,539
Group Insurance	26,751	36,500	49,490	43,561
Medicare	3,287	4,010	3,935	4,170
Retirement	37,634	47,486	43,961	65,702
Workers' Compensation	655	2,267	873	994
Technical Services	450	-	-	-
Repairs & Maintenance	146	-	-	-
Communications	1,879	1,363	1,842	1,842
Printing & Binding	1,039	903	625	625
Travel	979	225	6,900	7,400
Dues & Fees	2,913	6,943	5,235	5,255
Education & Training	3,503	2,225	5,415	5,200
Supplies	3,495	2,247	1,200	2,700
Food	812	1,024	1,500	1,500
Books & Periodicals	278	273	512	512
Small Equipment	200	-	1,500	4,730
Contingency	-	-	10,000	10,000
Total Department Expenditures	\$ 308,896	\$ 370,625	\$ 404,347	\$ 441,730



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 2016 Budget	\$190,316
FY 2017 Adopted Budget	\$250,888
Change from PY Budget	\$60,572
Reasons for Change	<ul style="list-style-type: none"> Increase in professional services due to costs associated with the 2017 election year

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Regular Salaries	\$ 102,812	\$ 100,546	\$ 97,388	\$ 102,970
Group Insurance	14,138	14,296	16,833	16,991
Medicare	1,461	1,538	1,413	1,494
Retirement	16,153	15,055	15,777	20,800
Workers' Compensation	228	582	155	244
Prof Svcs	34,610	738	10,000	55,000
Technical Svcs	10	3,240	800	1,000
Repairs & Maintenance	19,801	60,482	30,050	31,650
Communications	1,333	2,591	2,400	2,680
Advertising	1,098	1,607	2,000	2,000
Printing & Binding	860	903	1,500	1,500
Travel	2,691	1,195	3,750	3,750
Dues & Fees	309	485	275	275
Education & Training	2,080	120	3,475	3,475
Supplies	600	1,844	1,700	1,700
Food	249	75	400	400
Books & Periodicals	-	-	400	425
Small Equipment	2,752	-	2,000	4,534
Total Department Expenditures	\$ 201,184	\$ 205,297	\$ 190,316	\$ 250,888



CITY CLERK

2016 ACCOMPLISHMENTS

- Engaged all City departments in purging of City records that have met retention schedule deadlines (on-going)
- Conducted Open Records Training for all relevant City/contract staff members
- Processed 962 Open Records Requests (through August 8th)
- Completed and published 29 meeting agenda packets for City Council and other board meetings (through August 8th)
- Finalized proposed revisions to the Local Government Retention Schedule through a two-year effort of a committee made up of City Clerks, a GMA representative, Records Clerks, and the Assistant Director of Records Management of Georgia Archives. This initiative began at the City of Dunwoody level and expanded to include other committee members.
- Coordinated legal training for City Council

2017 GOALS AND OBJECTIVES

- Implement new agenda/document management software and train all users
- Complete purging of City records prior to move to new City Hall
- Successfully qualify candidates for November 2017 General Election
- Coordinate training for all City boards

Key Performance Indicators	Actual	Actual	Actual	Actual	YTD (Sep 2016)
	FY 2012	FY 2013	FY 2014	FY 2015 (2)	FY 2016
Number of agendas published by 5:00 p.m. Thursday prior to City Council Meeting	N/A ⁽¹⁾	77	64	34	32
Number of ordinances and resolutions digitized within one week of Council action	N/A ⁽¹⁾	47	53	39	49
Number of open records requests	N/A ⁽¹⁾	686	1,057	1056	1456

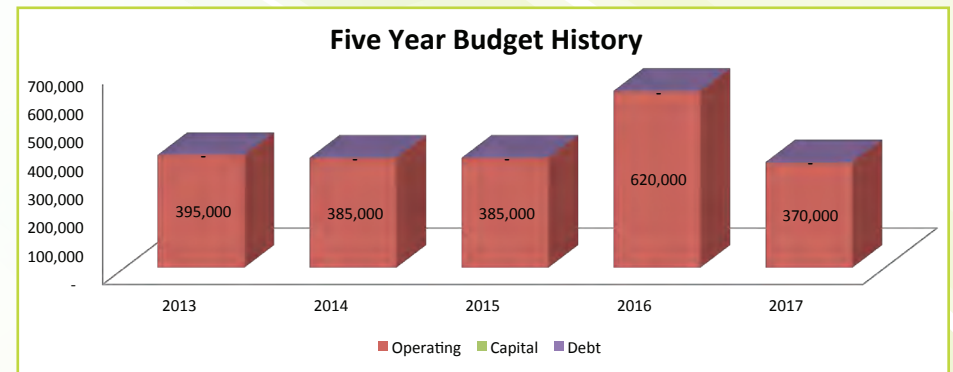
⁽¹⁾Key performance indicators were not implemented until FY 2013.

⁽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 2016 Budget	\$620,000
FY 2017 Adopted Budget	\$370,000
Change from PY Budget	\$-250,000
Reasons for Change	<ul style="list-style-type: none"> Reduction in budgeted legal services based on trend data

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Prof Svcs	67,665	156,000	70,000	70,000
Prof Svcs-Legal	152,806	127,368	450,000	200,000
Prof Svcs-Litigation	70,987	31,717	100,000	100,000
Communications	128	-	-	-
Travel	10	-	-	-
Supplies	107	314	-	-
Total Department Expenditures	\$ 291,703	\$ 315,398	\$ 620,000	\$ 370,000



2016 ACCOMPLISHMENTS

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

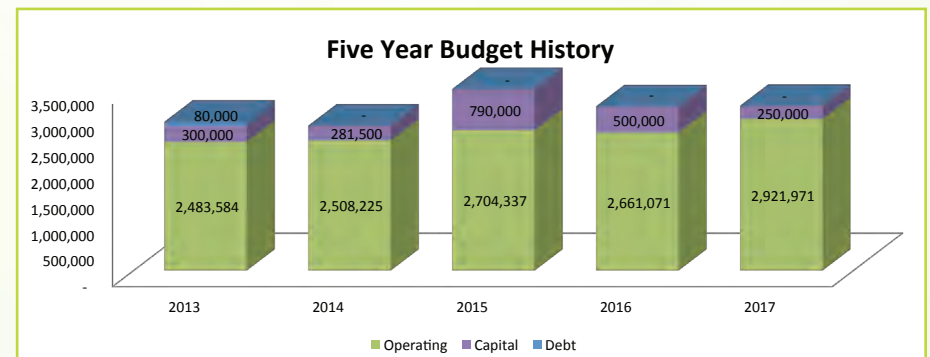
2017 GOALS AND OBJECTIVES

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

FINANCE & ADMINISTRATION

Function	The Finance and Administration Department is responsible for all financial operations, contract administration, physical plant, administrative and facility services and coordinating the annual audit. The divisions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Purchasing, Contract Administration, Human Resources, and Facilities.
Positions	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 2016 Budget	\$2,809,179
FY 2017 Adopted Budget	\$3,171,971
Change from PY Budget	\$362,793
Reasons for Change	<ul style="list-style-type: none"> • Increase in repairs and maintenance and utilities due to the purchase of the new city hall building. • Increase in annual liability and facilities equipment insurance • Increase in municipal services contract • Reduction in small equipment costs

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Regular Salaries	\$ 146,297	\$ 1,578,566	\$ 146,205	\$ 149,446
Group Insurance	20,412	20,580	23,541	24,468
Medicare	2,030	2,338	2,120	2,167
Retirement	23,907	22,462	23,685	30,189
Workers' Compensation	345	862	155	357
Other Employment Benefits	-	-	-	19,700
Official/Admin Svcs	1,326,166	756,948	1,040,000	1,110,000
Prof Svcs	70,721	66,509	82,500	92,660
Technical Svcs	39,399	2,136	41,159	54,080
Repairs & Maintenance	67,168	81,451	92,313	385,890
Rentals	449,528	461,563	594,220	607,020
Insurance	57,396	196,630	55,000	100,000
Communications	10,861	7,980	8,080	12,960
Advertising	1,219	-	3,600	3,600
Printing & Binding	10,175	8,165	9,200	11,450
Travel	5,867	9,118	3,500	3,500
Dues & Fees	62,792	115,558	67,310	67,805
Education & Training	34,390	2,635	3,200	2,635
Other Purchased Svcs-Other	26,628	33,526	28,800	32,400
Supplies	14,096	14,040	17,000	17,800
Electricity	24,729	30,751	30,000	156,000
Diesel	-	-	5,000	5,000
Food	8,055	6,326	13,290	21,225
Books & Periodicals	696	454	1,500	1,700
Small Equipment	9,055	22,030	17,800	9,919
Transfers Out-Capital	790,000	500,000	500,000	250,000
Total Department Expenditures	\$ 3,201,932	\$ 3,940,626	\$ 2,809,178	\$ 3,171,971



ACCOUNTING AND REPORTING DIVISION

2016 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 2015 Comprehensive Annual Financial Report (“CAFR”), the 2016 Operating and Capital Budget, and the 2015 Popular Annual Financial Report (“PAFR”). The division transitioned the accounts payable check request procedure to a paperless procedure through the use of Concur. Concur is a cloud based system that allows users to attach invoices, code all expenses, and process the invoices through the appropriate approval levels prior to the information being reported to the Accountant II who then imports the information into the City’s accounting software to print the bi-weekly check run.

2017 GOALS AND OBJECTIVES

The Accounting Division will continue to provide timely and accurate financial data to elected officials and the public. During 2017, the division will participate in the upgrade of the ERP system to Tyler Incode Version 10, which will include hands on training for all individuals involved in the use of this software. In addition, the Accounting Division will partner with OpenGov and a third party provider to provide automatic updates of the monthly, quarterly, yearly, and budget information on the OpenGov website.

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

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.

2016 GOALS AND OBJECTIVES

At the start of the year, the City's Wellness Committee brought the wellness program in-house to allow for customization of the program and cost savings for the City. The Human Resources Department has actively managed the transition to an in-house program. Employee participation in the wellness program has increased.

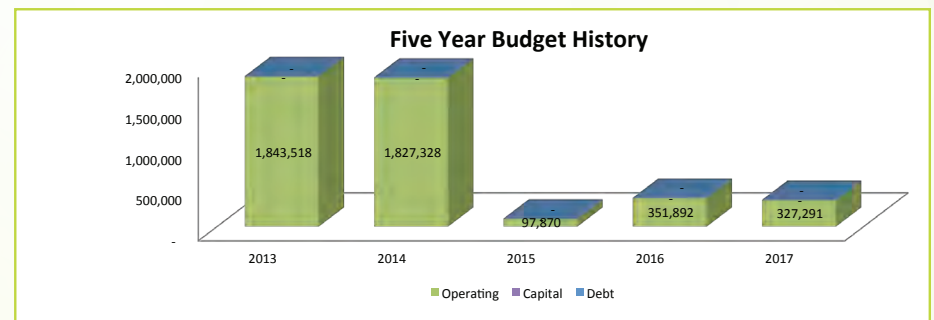
In the spring, the Human Resources Department coordinated employment law and general management training for all City supervisors. Training was conducted by an attorney from the law firm of Elarbee Thompson.

The Human Resources Department also coordinated with the Police Department to provide Citizen Response to Active Shooter Events (CRASE) training for all City staff.

This fall, the Human Resources Department will provide all non-supervisory City employees with training on the City's harassment, discrimination and retaliation policies.

Other Human Resources accomplishments included completing the performance evaluation process and implementing merit increases for all City employees, revising the performance evaluation process for the 2016 review year, updating all City job descriptions, publishing the 2016 Employee Handbook, publishing Total Compensation Statements to all employees, and filling 11 open positions (through July 2016).

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Regular Salaries	\$ 22,743	\$ 143,782	\$ 148,865	\$ 153,185
Group Insurance	3,180	19,489	24,983	9,935
Medicare	309	2,122	2,159	2,291
Retirement	3,484	19,972	24,117	31,348
Workers' Compensation	-	872	310	357
Other Employment Benefits	27,049	2,084	52,060	36,250
Prof Svcs	652	15,360	28,258	13,420
Technical Svcs	2,160	178	6,200	6,200
Insurance	348	-	-	-
Communications	309	1,206	1,640	1,640
Advertising	-	-	500	500
Printing & Binding	807	-	2,500	2,200
Travel	-	-	5,000	5,000
Dues & Fees	550	750	1,000	1,050
Education & Training	32,151	50,000	43,100	60,100
Other Purchased Svcs-Other	134	-	-	-
Supplies	2,677	2,810	1,700	1,500
Food	1,127	6,267	9,400	600
Books & Periodicals	190	-	100	100
Small Equipment	-	3,441	-	1,615
Total Department Expenditures	\$ 97,870	\$ 268,333	\$ 351,892	\$ 327,291



2017 GOALS AND OBJECTIVES

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

PURCHASING DIVISION

2016 ACCOMPLISHMENTS

The Purchasing Division secured two Bid Bond Forfeitures within the last twelve months. The Purchasing Division successfully monitored all executed contracts for Bonding requirements and had no monetary contract breaches in 2016. The Purchasing Division achieved its goal of increasing the annual P-Card rebate dollars from JP Morgan to \$20,656.71 from last year's total of \$18,589.29.

2017 GOALS AND OBJECTIVES

The Purchasing Division will continue to focus on increasing annual rebate dollars from JP Morgan in 2017. The Purchasing Division will maintain a Procurement Projects Tracking Sheet as a management tool to insure timely and scheduled phases of project completion from initiation, procurement process, City Council approval, to issuance of contract Notice to Proceed. The project will assist departments in submitting solicitations to City Council for approval within established agenda item scheduling dates.

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.

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 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015 (3)	YTD (Sep 2016) FY 2016
Number of solicitations (over \$50,000) closed/due	N/A ⁽¹⁾	15	23	18	12
Number of solicitations (over \$50,000) receiving five or more responses	N/A ⁽¹⁾	N/A ⁽²⁾	9	8	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.

2016 ACCOMPLISHMENTS

The Revenue Administration Division has continued their efforts with the Code Enforcement Department, to ensure that all businesses within the City limits are licensed in accordance with City Ordinances. The Division has strived to meet and exceed customer expectations and will continue to provide excellent customer service. The Revenue Division has worked closely with the Community Development Department to implement the Occupation Tax Certificate (OTC) Inspection for new businesses to be in compliance with building codes.

2017 GOALS AND OBJECTIVES

The Revenue Administration Division remains focused on excellent customer service. The division will also begin collaborating with Community Development to ensure that business locations are in compliance with City Ordinances and safe for both the business owners and the customers to inhabit.

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 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015 (2)	YTD (Sep 2016) FY 2016
Number of new licenses issued	N/A ⁽¹⁾	291	262	285	159
Number of license renewals issued	N/A ⁽¹⁾	2,307	2,286	2,297	2,241

⁽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 2016 Budget	\$1,140,906
FY 2017 Adopted Budget	\$1,179,528
Change from PY Budget	\$38,622
Reasons for Change	<ul style="list-style-type: none"> • Increase in official/admin services

2016 ACCOMPLISHMENTS

The Dunwoody IT department accomplished its 2016 goal of improving data center operations by implementing technology that ensured a better run enterprise. First, the staff upgraded the City's core network switching infrastructure to 10/40/100 GB switches, which included implementing further redundancies to account for equipment failures. Secondly, IT upgraded the City's Microsoft Exchange 2007 server to Exchange 2013 and added a replicated email server to ensure maximum uptime in the case of an email server failure. The IT department also made a significant move to using Microsoft's Azure cloud platform for offsite backup and disaster recovery. Staff now has the ability to bring up all of Dunwoody's critical data in Azure, along with now utilizing it with a direct connection to the City's network to run production servers and services.

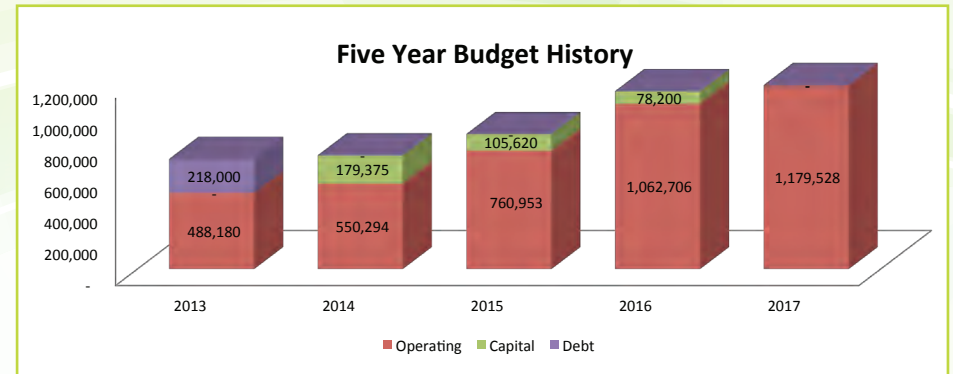
2017 GOALS AND OBJECTIVES

The IT department has the following goals for fiscal year 2017:

- Consolidated and Reliable Infrastructure and Services
- Maintain a Secure and Compliant Environment
- Create a Dynamic web and Mobile application presence
- Promote a Catalytic and Collaborative environment

INFORMATION TECHNOLOGY DIVISION

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Official/Admin Svcs	\$ 436,055	\$ 671,244	\$ 671,244	\$ 709,505
Professional Svcs	-	425	-	-
Technical Svcs	12,673	-	31,500	35,500
Repairs & Maintenance	139,749	301,978	266,278	271,418
Communications	67,188	100,185	58,559	62,259
Printing & Binding	-	838	500	500
Education & Training	2,656	7,728	3,000	-
Supplies	781	1,763	650	-
Small Equipment	50,068	54,896	30,975	100,346
Transfers Out-Capital	105,620	46,920	78,200	-
Total Department Expenditures	\$ 814,791	\$ 1,185,976	\$ 1,140,906	\$ 1,179,528



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 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015 (2)	YTD (Sep 2016) FY 2016
Number of help desk tickets	N/A ⁽¹⁾	1,540	1,335	1,786	1,614
Number of help desk tickets resolved successfully	N/A ⁽²⁾	N/A ⁽²⁾	N/A ⁽²⁾	1,755	1,567

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

MARKETING AND PUBLIC RELATIONS DIVISION

Function	The Marketing and Public Relations Division is responsible for helping other City departments and facilities identify what information and messages need to be conveyed to Dunwoody's diverse audiences and make sure that this is done in the most effective manner possible.
Positions	Consultants
Mission Statement	To consistently brand and promote the City of Dunwoody and its many assets, inspirations, and potential, focusing on our history, our citizens, and our exciting vision of bold new directions for the future.
Current FY 2016 Budget	\$504,860
FY 2017 Adopted Budget	\$553,068
Change from PY Budget	\$48,208
Reasons for Change	<ul style="list-style-type: none"> • Increase in professional services due to the re-branding campaign • Increase in supplies due to the re-branding campaign

2016 ACCOMPLISHMENTS

The city's Communications Department has achieved success with its goals to increase civic engagement and public outreach in 2016. The city hosted the most attended State of the City event since the city's inception and a well promoted and attended Town Hall. The department kicked-off successful communications campaigns for the Parks and Recreation Master Plan Survey and the Transportation Master Plan; which included public meetings, creation of an online public-survey portal, graphics, signage, advertisements and social media notifications of campaign progress and proceedings. The department hosted an exciting, fun-filled and very well attended Park Grand Opening for the Park at Pernoshal Court which included a ribbon cutting, food trucks, pickle ball tournament, basketball and soccer games, a bike ride around the trail, and a 'Movie in the Meadow'.

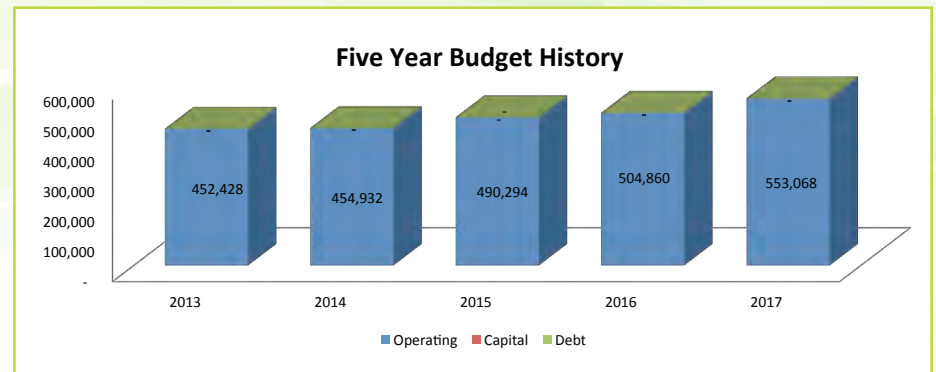
The city's Communications Department has also been active with a presence and opportunity for community interaction at numerous city-sponsored events including: Lemonade Days, Arts Festival, Memorial Day, 4th of July Parade, Truck-or-Treat, and Veterans Day events. As of August 2016 two editions of the Dunwoody Digest newsletter were distributed to over 19,000 households. The department has helped ignite increased public participation by increasing attendee engagement by more than 3,000 additional participants in the first two quarters alone, an increase of seven times more event attendees as compared to the previous year's period.

2017 GOALS AND OBJECTIVES

The Communications Department in 2017 will strategically leverage its Marketing and Communications Plan and team resources to renew inroads for connectivity with residents, businesses and community participants. By enriching civic engagement opportunities and public involvement practices, the department can further provide city staff and decision makers with a clear assessment of community needs, goals and desires to help drive improvements and amenities. Key programs which the communications team will support include 2017 Town Halls, the Committee for the Arts, economic development initiatives, public works projects (paving, sidewalks, trailways, bike lanes, etc.) and park projects. The team will use advertising, media relations, website, branding and social media to share information on various city projects, initiatives and programs. The department will continue to coordinate relevant community-wide events and promote involvement and collaboration opportunities for citizens to inform and empower the public on critical programs, projects and initiatives.

MARKETING AND PUBLIC RELATIONS DIVISION

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Official/Admin Svcs	\$ 302,178	\$ 247,885	\$ 309,856	\$ 316,053
Prof Svcs	41,233	23,100	30,004	57,000
Technical Svcs	8,764	21,066	14,500	30,900
Communications	140	16,055	7,500	5,000
Advertising	34,463	35,721	99,500	94,000
Printing & Binding	23,125	27,412	25,000	10,000
Dues & Fees	1,977	-	1,500	1,500
Supplies	6,928	2,467	10,000	34,000
Food	415	344	5,000	3,000
Small Equipment	-	3,566	2,000	1,615
Total Department Expenditures	\$ 419,222	\$ 377,616	\$ 504,860	\$ 553,068



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 2016)
	FY 2012	FY 2013	FY 2014	FY 2015 (2)	FY 2016
Number of media inquiries	N/A ⁽¹⁾	212	190	147	165
Number of public engagement opportunities/community meetings/events	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	27	20
Number of attendees at engagement opportunities/community meetings/events	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	1450	4945
Unique visitors to Dunwoody website	N/A ⁽¹⁾	174,260	195,288	147,741	103,948
Unique page views on Dunwoody website	N/A ⁽¹⁾	504,618	470,169	494,271	382,507
Number of Facebook posts	N/A ⁽¹⁾	385	473	339	244
Number of Tweets	N/A ⁽¹⁾	413	476	355	284

⁽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

2016 ACCOMPLISHMENTS

- The Court closed 115 past due citations through our fourth year of Amnesty which is geared towards individuals with past due traffic citations and or active bench warrants for failing to appear in court. The incentive of the program is to promote lawful driving privileges, settle outstanding violations with the court and reduce arrests. During the two months the program ran, the Court collected \$18,204.00 out of court and through probation services is due to collect \$9,626.00 for a total of \$27,830.00 in fines and fees.
- Continued our pay-by-phone service with nCourt
- Continued our call notify campaign to customers as a reminder of upcoming court dates. The court added failure to appear calls and amnesty announcement calls.
- The court is averaging an 77% clearance rate (The clearance rate is calculated by dividing the number of citations disposed by the number of citations filed expressed as a percentage)

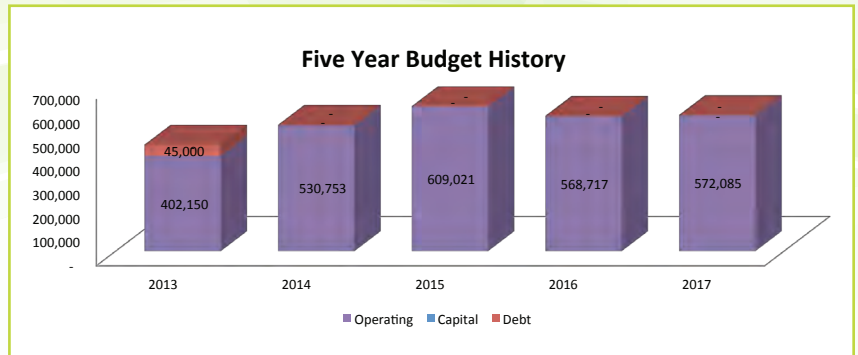
2017 GOALS AND OBJECTIVES

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

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 2016 Budget	\$568,717
FY 2017 Adopted Budget	\$572,085
Change from PY Budget	\$3,368
Reasons for Change	<ul style="list-style-type: none"> • Increase in small equipment for replacement of end of life equipment

MUNICIPAL COURT

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Regular Salaries	\$ 141,316	\$ 160,944	\$ 181,923	\$ 182,096
Overtime Salaries	2,142	3,086	12,785	9,360
Group Insurance	26,411	37,628	48,010	41,551
Medicare	2,115	2,538	2,638	2,640
Retirement	24,531	25,412	29,472	36,783
Workers' Compensation	465	1,066	620	434
Prof Svcs	49,613	50,640	58,650	61,050
Prof Svcs-Court Solicitor	78,793	65,976	137,080	126,050
Prof Svcs-Public Defender	11,264	19,309	9,000	21,000
Technical Svcs	28,235	19,683	30,740	33,660
Repairs & Maintenance	21,059	2,611	18,504	18,604
Rentals	577	775	5,500	5,500
Communications	3,117	1,699	7,710	4,960
Printing & Binding	1,435	1,806	1,100	2,000
Travel	2,807	(524)	5,700	5,700
Dues & Fees	875	2,700	685	685
Education & Training	5,320	390	9,950	5,870
Supplies	3,173	3,138	5,250	5,250
Food	735	991	2,300	2,200
Books & Periodicals	-	-	600	600
Cash Over & Short	(415)	-	-	-
Small Equipment	896	4,084	500	6,091
Total Department Expenditures	\$ 404,464	\$ 403,950	\$ 568,717	\$ 572,085



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 2016)
	FY 2012	FY 2013	FY 2014	FY 2015 (2)	FY 2016
Number of citations filed	N/A ⁽¹⁾	9,573	9,497	8,735	7,021
Number of cases heard at trial	N/A ⁽¹⁾	53	58	95	64
Number of cases disposed	N/A ⁽¹⁾	8,943	7,706	8,910	6,373
Number of docket closures	N/A ⁽¹⁾	110	167	104	96
Number of failure to appear notices	N/A ⁽¹⁾	1,362	1,216	830	859
Number of computerized criminal histories	N/A ⁽¹⁾	1,026	1,264	841	755

⁽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 2016 Budget	\$7,867,977
FY 2017 Adopted Budget	\$7,916,720
Change from PY Budget	\$48,743
Reasons for Change	<ul style="list-style-type: none"> • Increase in personnel expenditures due to the addition of 2 Police Service Representatives, 1 Prisoner Transport Officer, and 1 police officer • Reduction in small equipment due to the replacement of end of life equipment in 2016

2016 ACCOMPLISHMENTS

In June 2016 the department initialized a split shift unit assigned to the Patrol Division. This unit works a time frame overlapping both the Day and Night Shifts specifically targeting high crime areas in the PCID area.

The department has implemented a detective position specifically targeting vice crimes within the City. In 2015 the department dismantled prostitution organizations and is actively investigating similar crimes in 2016.

The department has initiated an assertive training program for all staff regarding critical incidents (active shooter incident) and the complexities of responding to and managing these types of calls for service.

In the fall of 2016 the department will initiate the Citizen on Patrol program. This program is designed to have Dunwoody Citizens work with the department to reduce crime as well as enhance the positive image of the City.

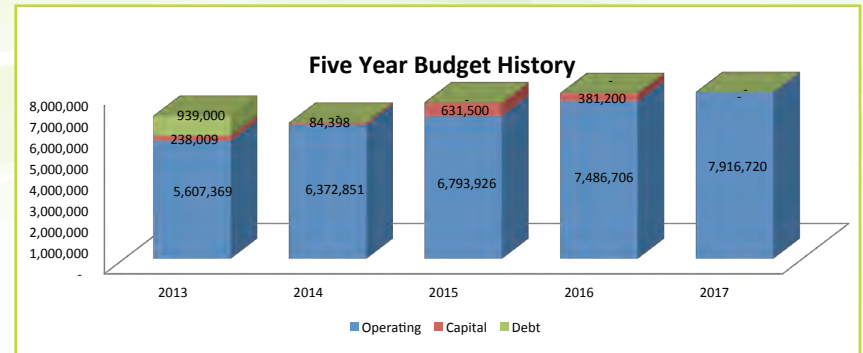
2017 GOALS AND OBJECTIVES

In 2017 the department seeks to improve our operational efficiency by the deployment of motorcycles which will be assigned to the Crime Response Team. Motorcycles assigned to traffic complaints (in particular school zones) are seen as a positive enhancement of our capabilities. The department also recognizes the projected growth within the PCID area will negatively impact traffic. Motorcycles are seen as a positive method of responding to this increased traffic volume.

The department seeks to expand the Community Outreach capabilities through the budget process. The positive perception of the department and the City will be increased through the department's stronger Community Outreach program.

POLICE DEPARTMENT

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Regular Salaries	\$ 3,480,383	\$ 3,611,917	\$ 3,808,038	\$ 3,971,788
Overtime Salaries	121,203	119,458	322,203	306,725
Group Insurance	824,690	850,395	961,705	1,178,643
Medicare	51,521	56,202	62,180	63,747
Retirement	576,501	541,223	685,606	864,260
Workers' Compensation	123,814	371,146	211,278	170,368
Prof Svcs	12,577	35,651	20,500	33,000
Technical Svcs	55,336	40,293	28,540	31,200
Repairs & Maintenance	213,216	492,706	293,409	346,143
Rentals	17,975	25,165	26,572	28,252
Insurance	103,129	474,817	172,699	219,814
Insurance Claims	8,635	46,790	-	-
Communications	87,446	76,520	76,800	87,708
Advertising	1,045	198	2,500	2,500
Printing & Binding	4,196	6,602	7,060	7,600
Travel	41,072	33,083	39,000	39,000
Dues & Fees	10,329	10,285	17,496	18,176
Education & Training	31,153	51,956	41,225	47,135
Supplies	133,928	245,193	135,905	149,584
Gasoline	157,283	127,741	225,000	250,000
Food	3,022	5,306	6,000	6,500
Books & Periodicals	854	90	2,500	2,500
Cash Over & Short	(10)	48	-	-
Small Equipment	167,304	324,569	340,561	92,077
Transfers Out-Capital	631,500	381,200	381,200	-
Total Department Expenditures	\$ 6,858,102	\$ 7,928,553	\$ 7,867,977	\$ 7,916,720



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 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015 (3)	YTD (Sep 2016) FY 2016
Number of calls	N/A ⁽¹⁾	24481	24,775	56,399	43,343
Number of Priority 1 calls	N/A ⁽¹⁾	416	547	550	529
Number of alarm Calls	N/A ⁽¹⁾	4549	3,632	3,648	2,626
Officer-initiated incidents	N/A ⁽¹⁾	N/A (2)	N/A (2)	31,011	23,999
Number of Part 1 violent crimes	N/A ⁽¹⁾	58	62	88	70
Number of Part 1 property crimes	N/A ⁽¹⁾	1844	2,030	2,058	1,549

⁽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.

E911 (GENERAL FUND)

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Transfers to E911	\$ 27,276	\$ 287,859	\$ 151,640	\$ 175,000
Total Department Expenditures	\$ 27,276	\$ 287,859	\$ 151,640	\$ 175,000

PUBLIC WORKS & STORMWATER

Function	Public Works manages, develops and maintains the City's roadways, parks, and stormwater systems. The Public Works Department is committed to providing high quality and responsive service to the residents and business owners of Dunwoody. The On Call and Maintenance staff strives to respond to citizen and community requests in a professional manner. They address issues and concerns such as repairing damaged curbs, gutters, catch basins, sidewalks and roadway paving, maintaining traffic lights and signs, and maintaining rights-of-way by mowing grass and removing trash and debris. The City also works closely with the Georgia Department of Transportation, the Atlanta Regional Commission, and DeKalb County Public Works Transportation Division to assure that roads within Dunwoody are maintained and improved.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide high quality and responsive service to the residents and business owners of Dunwoody with regard to management, development, safety and maintenance of the City's roadways, parks, and storm water systems.
Current FY 2016 Budget	\$2,371,094
FY 2017 Adopted Budget	\$2,748,951
Change from PY Budget	\$377,857
Reasons for Change	<ul style="list-style-type: none"> • Increase in transfers to fund capital projects

PUBLIC WORKS & STORMWATER

PUBLIC WORKS – ADMINISTRATION

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Regular Salaries	\$ 119,805	\$ 116,447	\$ 122,056	\$ 127,728
Group Insurance	20,097	20,264	22,948	24,151
Medicare	1,695	1,767	1,770	1,852
Retirement	19,742	18,018	19,773	25,801
Workers' Compensation	2,020	1,174	155	514
Official/Admin Svcs	224,999	307,998	307,998	330,050
Prof Svcs	82,441	74,504	100,000	85,000
Tree Fund Expenses	94,240	135,312	93,000	-
Technical Svcs	2,400	39,600	83,900	7,400
Repairs & Maintenance	22,864	20,070	23,300	24,300
Insurance Claims	4,594	1,262	1,000	1,000
Communications	2,872	2,811	4,700	2,400
Advertising	-	2,926	2,500	1,500
Printing & Binding	1,130	2,191	1,500	1,200
Travel	324	985	4,280	4,780
Dues & Fees	250	-	275	225
Education & Training	-	-	3,000	3,000
Supplies	1,080	1,537	1,200	1,500
Electricity	464,878	365,978	485,000	485,000
Books & Periodicals	-	-	250	250
Small Equipment	3,454	766	-	300
Total Department Expenditures	\$ 1,068,887	\$ 1,113,607	\$ 1,278,604	\$ 1,127,951

PUBLIC WORKS – MAINTENANCE

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Professional Services	\$ 6,509	-	-	-
Repairs & Maintenance	994,427	1,033,988	1,011,000	1,200,500
Insurance Claims	171	-	-	-
Supplies	63,003	58,248	65,000	65,000
Transfers Out-Capital	1,485,000	864,297	16,490	355,500
Total Department Expenditures	\$ 2,549,110	\$ 1,956,534	\$ 1,092,490	\$ 1,621,000

2016 ACCOMPLISHMENTS

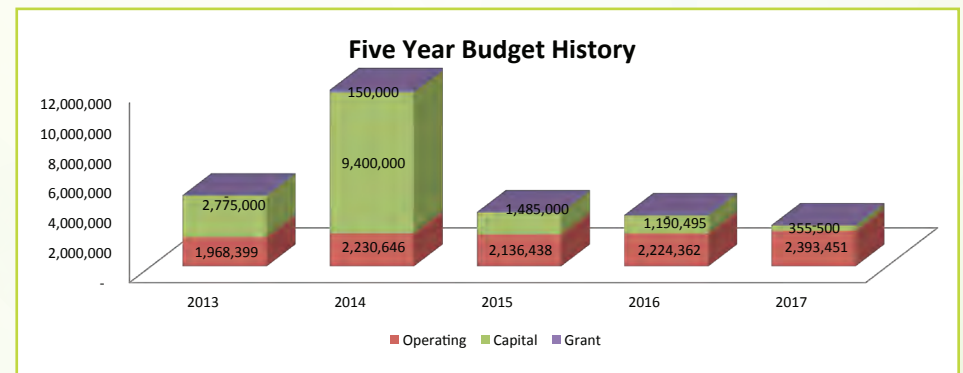
The Public Works Department completed several projects including a sidewalk project on Peachford Road which now has sidewalks on both sides for the full length of the road, a sidewalk project on Village Creek Drive to provide a safer walking route to Dunwoody, and a sidewalk project on Village Creek Drive to provide a safer walking route to Dunwoody Elementary School.

The Department also completed over 18 lane miles of payment resurfacing. The City has now completed paving on over 30% of the total lane miles in the City.

The Public Works Department received an award for the City's stormwater utility from the Georgia Association of Water Professionals as well as secured \$950,000 in state and federal grants for the Westside Connector design, Chamblee Dunwoody Village corridor improvements and safety improvements on Chamblee Dunwoody Road at Redfield Drive.

2017 GOALS AND OBJECTIVES

The Public Works Department will complete the Tilly Mill at North Peachtree intersection improvement project and begin construction of improvements on Mount Vernon Road at Vermack Road. The Department will complete over 20 lane miles of pavement resurfacing and conduct a scoping study for the Westside Connector project. The Department will complete design and right of way acquisition for the Chamblee Dunwoody Road at Spalding Drive intersection improvement.



PUBLIC WORKS & STORMWATER

KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015 (2)	YTD (Sep 2016) FY 2016
Number of public works service requests	N/A ⁽¹⁾	N/A ⁽¹⁾	625	777	663
Number of stormwater service requests	N/A ⁽¹⁾	N/A ⁽¹⁾	125	132	128

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

⁽²⁾ 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	2 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 2016 Budget	\$2,386,381
FY 2017 Adopted Budget	\$3,211,767
Change from PY Budget	\$825,386
Reasons for Change	<ul style="list-style-type: none"> • Increase in official/ admin services due to the addition of a new contracted position to the Parks department • Increase in repairs and maintenance due to increase in cost of services and additional sod replacement. • Increase in supplies due to increase in supply cost and additional park amenities • Utilities increased due to the addition of Pernoshal Park in 2016

2016 ACCOMPLISHMENTS

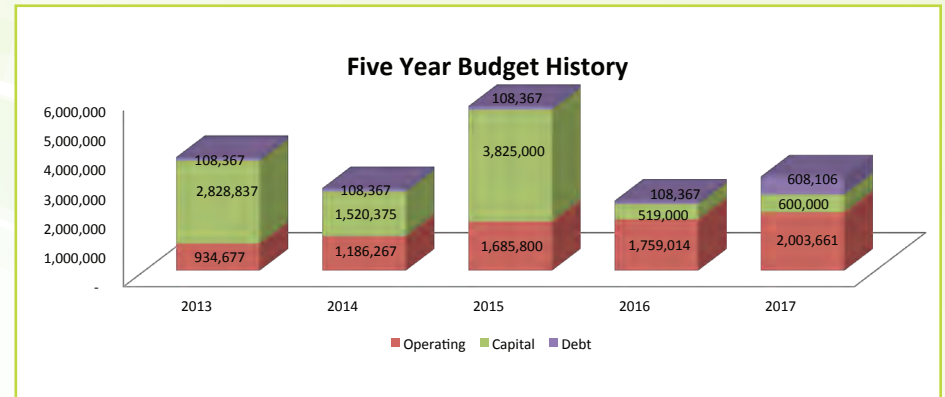
In 2016 the City of Dunwoody accomplished several goals and objectives and will adopt an updated Parks and Greenspace Master Plan. The City continued the Facility Improvement Partnership Program with all its affiliated Recreation Partners. It built a new restroom facility at the Donaldson Bannister Farm House and completed many upgrades to the Stage Door Players Facility. The Parks Department also stabilized the historic dam at the Dunwoody Nature Center. We completed construction of Phase III of the Dunwoody Trailway and the new Park on Pernoshal Court. The City hosted a Successful Movie in the Park Events, a Memorial Day Event and a Veteran's Day Event.

2017 GOALS AND OBJECTIVES

- Construct Phase I of North Fork Park and Perimeter Center Connector Trail
- Continue rehabilitation of Donaldson-Bannister Farm
- Construct public restrooms at Windwood Hollow Park
- Begin Park wide Improvements based on the newly adopted Parks Master Plan
- Improve preventative maintenance standards in Parks Operations

PARKS & RECREATION

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Regular Salaries	-	\$ 78,000	\$ 97,750	\$ 101,010
Group Insurance	-	12,793	15,324	23,938
Medicare	-	1,036	1,418	1,465
Retirement	-	10,016	15,836	20,404
Workers' Compensation	-	776	155	407
Official/Admin Svcs	202,800	65,000	78,144	161,037
Prof Svcs	21,636	141,618	493,355	30,400
Technical Services	2,400	-	1,162,500	-
Repairs & Maintenance	769,443	1,075,884	2,000	1,230,000
Rentals	-	-	32,100	4,000
Insurance	26,862	90,713	-	45,000
Insurance Claims	1,000	-	6,500	-
Communications	1,006	1,204	-	7,000
Printing & Binding	-	-	2,600	-
Travel	-	-	400	3,600
Dues & Fees	450	840	1,700	500
Education & Training	-	-	122,300	1,800
Supplies	112,959	118,361	201,600	143,000
Utilities	156,763	91,104	-	225,600
Food	61	136	-	-
Small Equipment	7652	13,320	-	4,500
Transfers Out-Debt	108,367	108,367	108,367	608,106
Transfers Out-Capital	4,205,000	63,725	44,332	600,000
Total Department Expenditures	\$ 5,616,398	\$ 1,872,892	\$ 2,386,381	\$ 3,211,767



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

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 2016 Budget	\$2,390,689
FY 2017 Adopted Budget	\$2,254,428
Change from PY Budget	-\$136,261
Reasons for Change	<ul style="list-style-type: none"> Reduction in repairs and maintenance due Permit Tracking Software purchase in prior year

2016 ACCOMPLISHMENTS

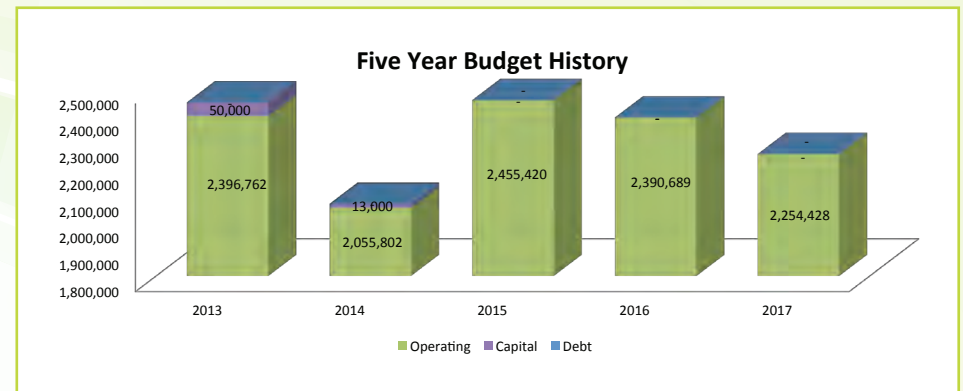
The Community Development Department completed several initiatives during fiscal year 2016 including installation of EV Charging Stations at Dunwoody Nature Center and Brook Run Park, updating LCIs for Georgetown and Dunwoody Village Overlay and initiating Occupational Tax Certificate inspections. The Sustainability Committee selected ECOFLO to provide services for two Household Hazardous Waste Events that occurred in the second half of 2016. Additionally, staff began participating in area wide discussions with the ARC on Aging In Place and Visitability issues to promote practices supporting senior adults.

2017 GOALS AND OBJECTIVES

- Implement new permitting/planning software.
- Complete update to Dunwoody sign regulations.
- Possible LCI for the Peachtree Industrial Blvd. and Winters Chapel area, partnership with the city of Peachtree Corners.
- Continue Zoning Ordinance updates.

COMMUNITY DEVELOPMENT

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Regular Salaries	-	\$ 99,200	\$ 124,250	\$ 127,505
Group Insurance	-	12,928	14,353	24,158
Medicare	-	1,441	1,802	1,849
Retirement	-	13,145	20,129	25,757
Workers' Compensation	-	608	155	304
Official/Admin Svcs	3,622,610	1,680,883	1,669,000	1,819,000
Prof Svcs	205,053	176,856	185,000	80,000
Technical Svcs	73,836	7,904	135,000	65,000
Repairs & Maintenance	26,157	77,760	188,100	41,000
Rentals	5,089	7,663	-	12,000
Insurance Claims	6,930	-	-	-
Communications	2,241	2,055	4,500	780
Advertising	11,104	6,565	15,000	15,000
Printing & Binding	1,848	2,080	5,000	5,000
Travel	37	5,054	5,000	5,500
Dues & Fees	730	1,944	1,900	2,900
Education & Training	1,295	2,100	6,500	9,000
Supplies	10,245	13,006	11,500	13,000
Food	1,568	808	1,000	2,500
Books & Periodicals	1,062	308	1,000	1,100
Small Equipment	3,424	-	1,500	3,074
Total Department Expenditures	\$ 3,973,228	\$ 2,112,308	\$ 2,390,689	\$ 2,254,428



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 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015 (2)	YTD (Sep 2016) FY 2016
Number of plans received for review	N/A ⁽¹⁾	2,057	1,947	1,022	985
Number of inspections requested	N/A ⁽¹⁾	5,955	4,923	5,214	5,090
Number of permits issued	N/A ⁽¹⁾	1,585	1,548	1,355	1,107
Number of new code compliance complaints	N/A ⁽¹⁾	104	277	221	194

⁽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 2016 Budget	\$1,790,265
FY 2017 Adopted Budget	\$303,692
Change from PY Budget	-\$1,486,573
Reasons for Change	<ul style="list-style-type: none"> • Decrease in transfers to debt service fund representing an additional principal payment in prior year

2016 ACCOMPLISHMENTS

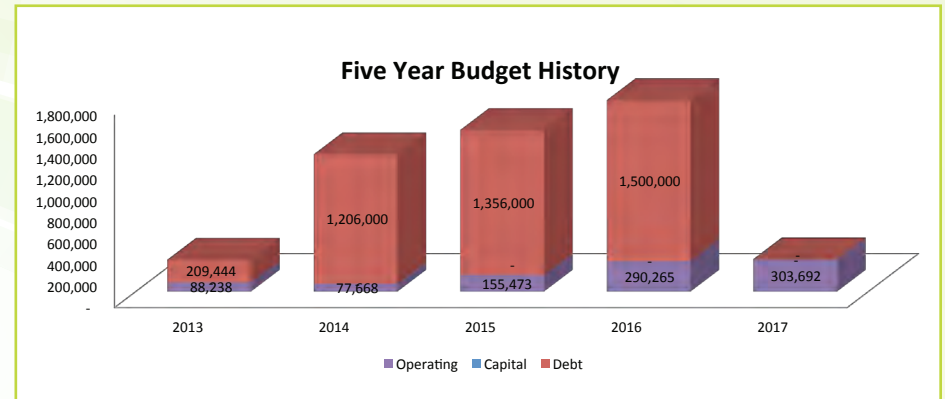
The Economic Development Department has made retention, recruitment, and redevelopment its main focus. In 2016, the department held over 120 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community. The Department also conducted extensive support efforts to help State Farm complete its first 600,000 square foot building at Park Center. The Economic Development Department helped usher in the new 130-room Hampton Inn & Suites which opened in the Spring of 2016.

2017 GOALS AND OBJECTIVES

The Economic Development department will continue to focus on retention, recruitment, and redevelopment. The department will host 120 business retention and expansion meetings with local Dunwoody Companies, extend our partnership with the City of Sandy Springs, Brookhaven, and the Perimeter Community Improvement District to support marketing the Perimeter Market. The Department will expand our recruitment efforts to back fill the office space being vacated by State Farm as they relocate to Park Center.

ECONOMIC DEVELOPMENT

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Regular Salaries	-	\$ 121,846	\$ 152,922	\$ 156,923
Group Insurance	-	8,639	15,514	16,273
Medicare	-	1,781	1,527	1,567
Retirement	-	13,276	24,774	31,699
Workers' Compensation	-	1,216	310	552
Official/Admin Svcs	3,622,610	1,400,735	-	-
Prof Svcs	30,500	30,000	30,000	30,000
Technical Svcs	8,214	196	11,300	8,000
Repairs & Maintenance	26,156	77,760	-	-
Communications	6	821	968	968
Advertising	30,557	27,720	36,450	39,595
Printing & Binding	-	-	-	-
Travel	981	156	1,500	1,500
Dues & Fees	4,051	1,095	13,500	13,500
Supplies	10,245	13,006	-	-
Food	1,135	2,170	1,500	1,500
Small Equipment	395	-	-	1,615
Transfers Out-Debt	1,356,000	-	1,500,000	-
Total Department Expenditures	\$ 5,090,850	\$ 1,700,419	\$ 1,790,265	\$ 303,692



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 2012	Actual FY 2013	Actual FY 2014 ⁽³⁾	Actual FY 2015 (3)	YTD (Sep 2016) FY 2016
Number of Dunwoody businesses met	N/A ⁽¹⁾	126	122	149	108
Number of recruitment meetings held	N/A ⁽¹⁾	150	149	142	98
Number of new jobs announced	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	2,700	110
Capital investments announced	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	\$87.44M	\$17M

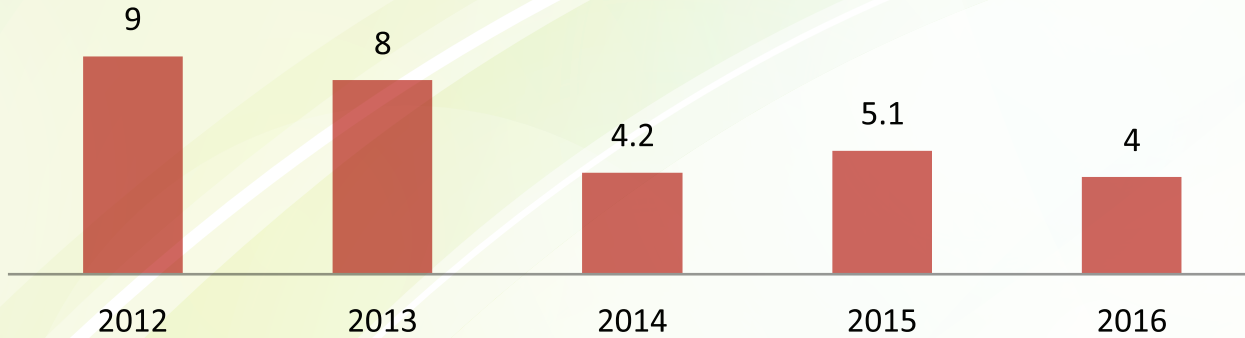
⁽¹⁾Key performance indicators were not implemented until FY 2013.

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

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

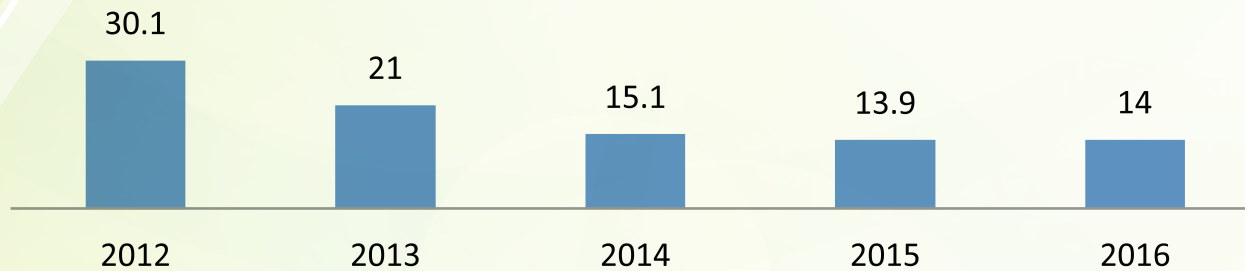
Retail Space Vacancy Rate

154 buildings, 4.44 million square feet



Office Space Vacancy Rate

182 buildings, 8.65 million square feet



CONTINGENCY

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Contingency	-	-	\$ 300,000	\$ 300,000
Total Department Expenditures	-	-	\$ 300,000	\$ 300,000

PROPRIETARY FUND – STORMWATER

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Stormwater Utility Charges	\$ 1,888,798	\$ 1,905,800	\$ 1,879,396	\$ 1,879,396
Stormwater Street Sweeping	-	-	-	\$ 54,118
Interest Revenue	723	642	800	800
Fund Equity Transfer In	-	-	525,000	103,908
Total Fund Revenues	\$ 1,889,521	\$ 1,906,442	\$ 2,405,196	\$ 2,038,222
Official/Admin Svcs	99,998	99,998	212,290	218,659
Prof Svcs-Stormwater	138,792	38,330	137,406	107,500
Repairs & Maintenance	1,251,374	869,546	1,999,000	1,654,118
Rep & Maint-Riprap Program	5,142	6,834	5,000	5,000
Printing & Binding	5	-	500	500
Communications	140	-	-	-
Dues & Fees	500	-	500	1,945
Supplies	27,214	31,378	50,000	50,000
Books & Periodicals	-	-	500	500
Depreciation	100,031	-	-	-
Total Fund Expenses	\$ 1,623,196	\$ 1,046,086	\$ 2,405,196	\$ 2,038,222

CAPITAL PROJECTS FUNDS

Capital Projects Fund

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Interest Revenue	\$ 6,057	\$ 5,168	-	-
MARTA Capital Funds	1,069,236	-	-	-
Transfers In-100	7,217,120	1,048,312	1,048,312	1,205,500
Transfers In-HOST	5,300,000	7,198,673	7,198,673	4,704,500
Use of Prior Year Reserves	-	-	-	3,500,000
Proceeds from the Sale of Prop	59,026	34,500	-	-
Total Fund Revenues	\$ 13,651,438	\$ 8,286,653	\$ 8,246,985	\$ 9,410,000

<i>Information Technology</i>				
Technical Services	7,756	-	-	-
Repairs & Maintenance	16,167	-	-	-
Small Equipment	5,675	-	-	-
Machinery & Equipment	29,551	-	78,200	-
Total Information Technology	59,150	-	78,200	-

<i>Facilities</i>				
Small Equipment	11,448	-	-	-
Buildings	172,359	291,170	500,000	250,000
Total Facilities	183,807	291,170	500,000	250,000

<i>Police</i>				
Small Equipment	-	28,665	-	-
Machinery & Equipment	906,409	1,531,090	381,200	-
Total Police	906,409	1,559,755	381,200	-

<i>Public Works</i>				
Professional Services	61,944	55,186	750,000	-
Repairs & Maintenance	2,813,218	7,776	3,148,495	2,920,000
Infrastructure	2,704,050	1,110,193	3,316,000	2,140,000
Machinery & Equipment	-	-	26,000	-
Total Public Works	5,579,212	1,173,155	7,240,495	5,060,000

<i>Parks & Recreation</i>				
Professional Services	26,945	10,446	-	-
Repairs & Maintenance	358,417	493,313	-	-
Sites	380,022	-	-	-
Site Improvements	2,676,866	972,433	133,000	-
Buildings	-	-	115,000	-
Infrastructure	57,948	-	-	4,100,000
Machinery & Equipment	84,092	-	271,000	-
Total Parks & Recreation	3,584,290	1,476,192	519,000	4,100,000

<i>Community Development</i>				
Machinery & Equipment	3,048	3,048	28,090	-
Total Community Development	3,048	3,048	28,090	-

Total Fund Expenditures	\$ 10,315,916	\$ 4,503,320	\$ 8,746,985	\$ 9,410,000
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HOST Fund

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Homestead Option Sales Tax	\$ 5,375,676	\$ 6,000,000	\$ 6,398,673	\$ 4,500,000
Interest Revenue	1,977	1,889	4,500	4,500
Fund Equity Transfer In	-	-	800,000	200,000
Total Fund Revenues	\$ 5,377,653	\$ 6,001,889	\$ 7,203,173	\$ 4,704,500
Transfers to Capital Projects Fund	5,300,000	7,198,673	7,198,673	4,704,500
Total Fund Expenditures	\$ 5,300,000	\$ 7,198,673	\$ 7,198,673	\$ 4,704,500



DEBT SERVICE FUNDS

Debt Service Fund

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Operating Transfers In-100	\$ 1,464,367	\$ 1,608,367	\$ 1,608,367	\$ 608,106
Use of Prior Year Reserves	-	-	\$ 100,000	\$ 800,000
Total Fund Revenues	\$ 1,464,367	\$ 1,608,367	\$ 1,708,367	\$ 1,408,106
Transfers Out-CU	\$ 1,464,088	\$ 1,708,367	\$ 1,708,367	\$ 1,408,106
Total Fund Expenditures	\$ 1,464,088	\$ 1,708,367	\$ 1,708,367	\$ 1,408,106

Urban Redevelopment Agency Fund

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Interest Revenue	\$ 54	\$ 58	-	-
Operating Transfers In-405	1,464,088	-	1,708,367	1,408,106
Use of Prior Year Reserves	-	-	-	67,453
Total Fund Revenues	\$ 1,464,142	\$ 58	\$ 1,708,367	\$ 1,475,559
Professional Services	\$ 6,921	-	-	-
Dues & Fees	313	751	-	-
Site Improvements	12,414	16,441	-	-
Lease Principal	1,403,500	-	1,646,508	1,456,459
Lease Interest	60,588	-	61,858	19,100
Total Fund Expenditures	\$ 1,483,736	\$ 17,192	\$ 1,708,366	\$ 1,475,559

SPECIAL REVENUE FUNDS

E911 Fund

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
E911 Service Fees	\$ 1,186,574	\$ 939,289	\$ 1,100,000	\$ 1,050,000
Transfers In	27,276	262,460	151,640	175,000
Total Fund Revenues	\$ 1,213,850	\$ 1,201,749	\$ 1,251,640	\$ 1,225,000
Professional Services	\$ 1,226	-	-	-
Communications	87,624	76,747	126,640	100,000
Intergovernmental-E911	1,125,000	1,125,000	1,125,000	1,125,000
Total Fund Expenditures	\$ 1,213,850	\$ 1,201,747	\$ 1,251,640	\$ 1,225,000

Grants Fund

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Federal Grants	\$ 1,951,955	\$ 566,647	\$ 1,017,000	\$ 396,983
State Grants	299,397	715,033	300,000	380,000
Total Fund Revenues	\$ 2,251,352	\$ 1,281,680	\$ 1,317,000	\$ 776,983
Police	\$ 11,090	\$ 4,080	\$ 17,000	\$ 3,400
Public Works	1,805,792	545,643	1,300,000	773,583
Parks & Recreation	-	-	-	-
Total Fund Expenditures	\$ 1,816,882	\$ 549,723	\$ 1,317,000	\$ 776,983

SPECIAL REVENUE FUNDS

Hotel / Motel Excise Tax Fund

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Hotel/Motel Excise Tax	\$ 2,549,701	\$ 2,709,216	\$ 2,700,000	\$ 2,700,000
Interest Revenue	14	11	-	-
Total Fund Revenues	\$ 2,549,715	\$ 2,709,226	\$ 2,700,000	\$ 2,700,000
Transfers to General fund	\$ 1,529,834	\$ 1,625,540	\$ 1,620,000	\$ 1,620,000
Transfers to Dunwoody CVB	1,019,881	1,083,686	1,080,000	1,080,000
Total Fund Expenditures	\$ 2,549,715	\$ 2,709,226	\$ 2,700,000	\$ 2,700,000

Motor Vehicle Rental Excise Tax Fund

Account Name	2015 Actual	2016 Prorata Based on YTD	2016 As Amended	2017 Requested
Motor Vehicle Rental Excise Tax	\$ 113,116	\$ 99,789	\$ 98,000	\$ 100,000
Total Fund Revenues	\$ 113,116	\$ 99,789	\$ 98,000	\$ 100,000
Transfers to General fund	\$ 113,116	\$ 99,789	\$ 98,000	\$ 100,000
Total Fund Expenditures	\$ 113,116	\$ 99,789	\$ 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

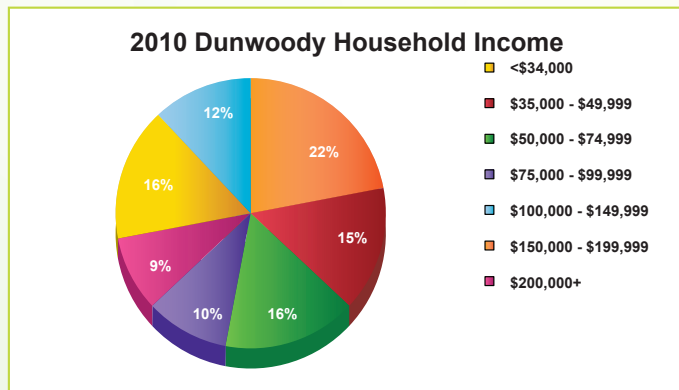
	Census 2000	2008	Census 2010	2008-2010
	Number	Number	Number	Change
Population	38,699	43,322	46,267	2,945
Household	16,018	18,619	19,944	1,325
Average Household Size	2.38	2.3	2.31	0.01
Median Age	36.7	38.2	35.7	-2.5
Median Male Age	35.5	37.0	35.2	-1.8
Median Female Age	37.9	39.5	36.2	-3.3

DUNWOODY DEMOGRAPHICS

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

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

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



Dunwoody: Population 25+ by Educational Attainment

	Census 2010		Annual Rate of % Change Since 2000
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.



Dunwoody*