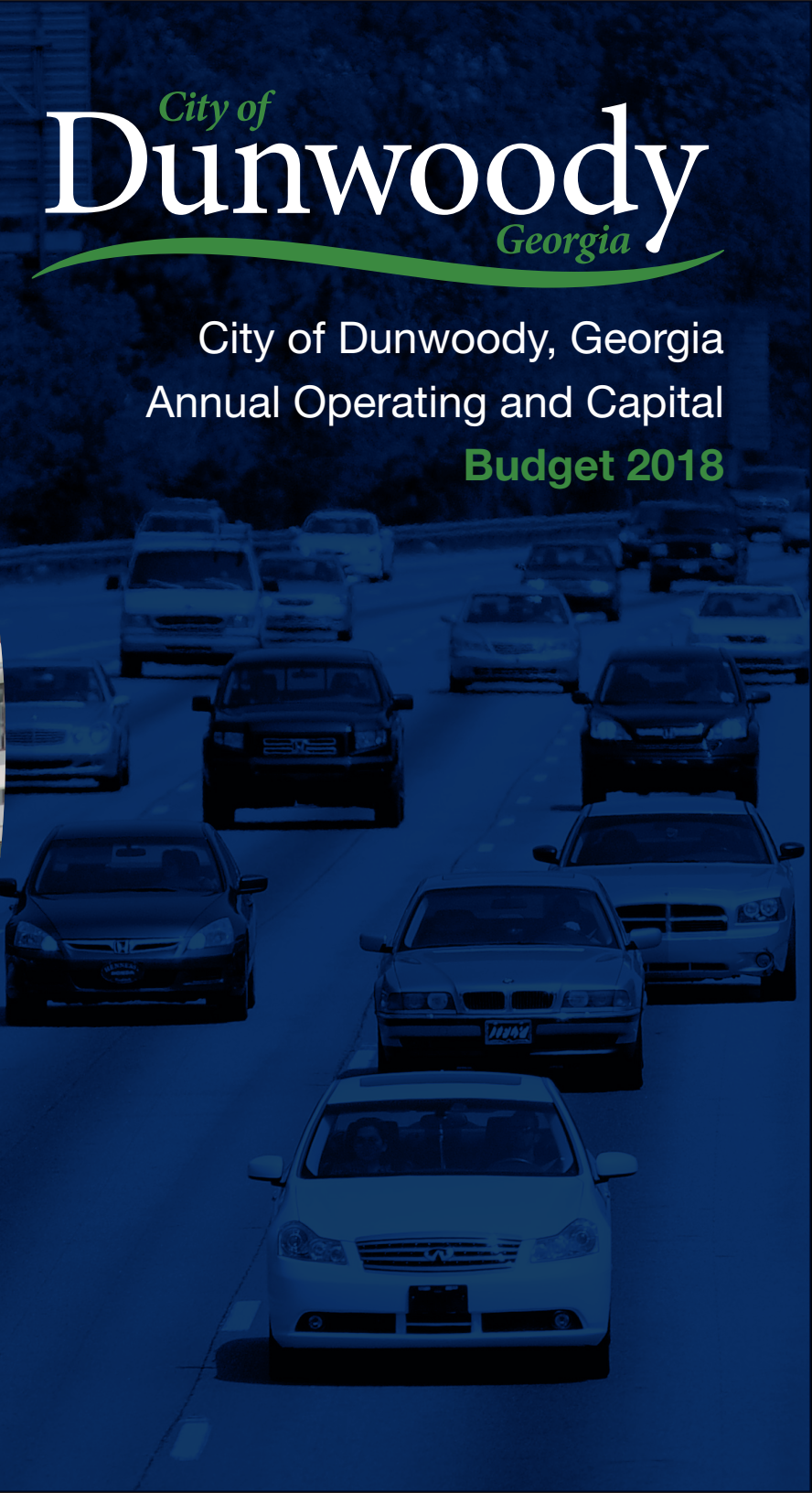




City of Dunwoody Georgia

City of Dunwoody, Georgia
Annual Operating and Capital
Budget 2018



CITY OF DUNWOODY AT A GLANCE

Date of Incorporation

December 1, 2008

Area

13.2 square miles

Form of Government

Municipality

Total Adopted Fiscal Year 2018 Budget:

\$34.1 million

EXISTING LAND USAGE

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

MAJOR EMPLOYERS

Six Continents Hotels	1,610
Convergent Outsourcing	576
Abb Enterprise, Inc	475
Access Holdco Management	415
UHS Of Peachford LP/Peach	406
KPMG LLP	396
Nordstrom	362
T Mobile	356
Macy's #20	349
Cotiviti Domestic Holding	337

EMPLOYEES

CITY DEMOGRAPHICS

Population*	48,884
Median Age*	36.5
Median Household Income*	\$79,959
Average Household Size*	2.45 persons
Percentage of Single Households*	34.5%
Percentage of Married Households*	49.4%
Percentage of Families with Children*	29.9%

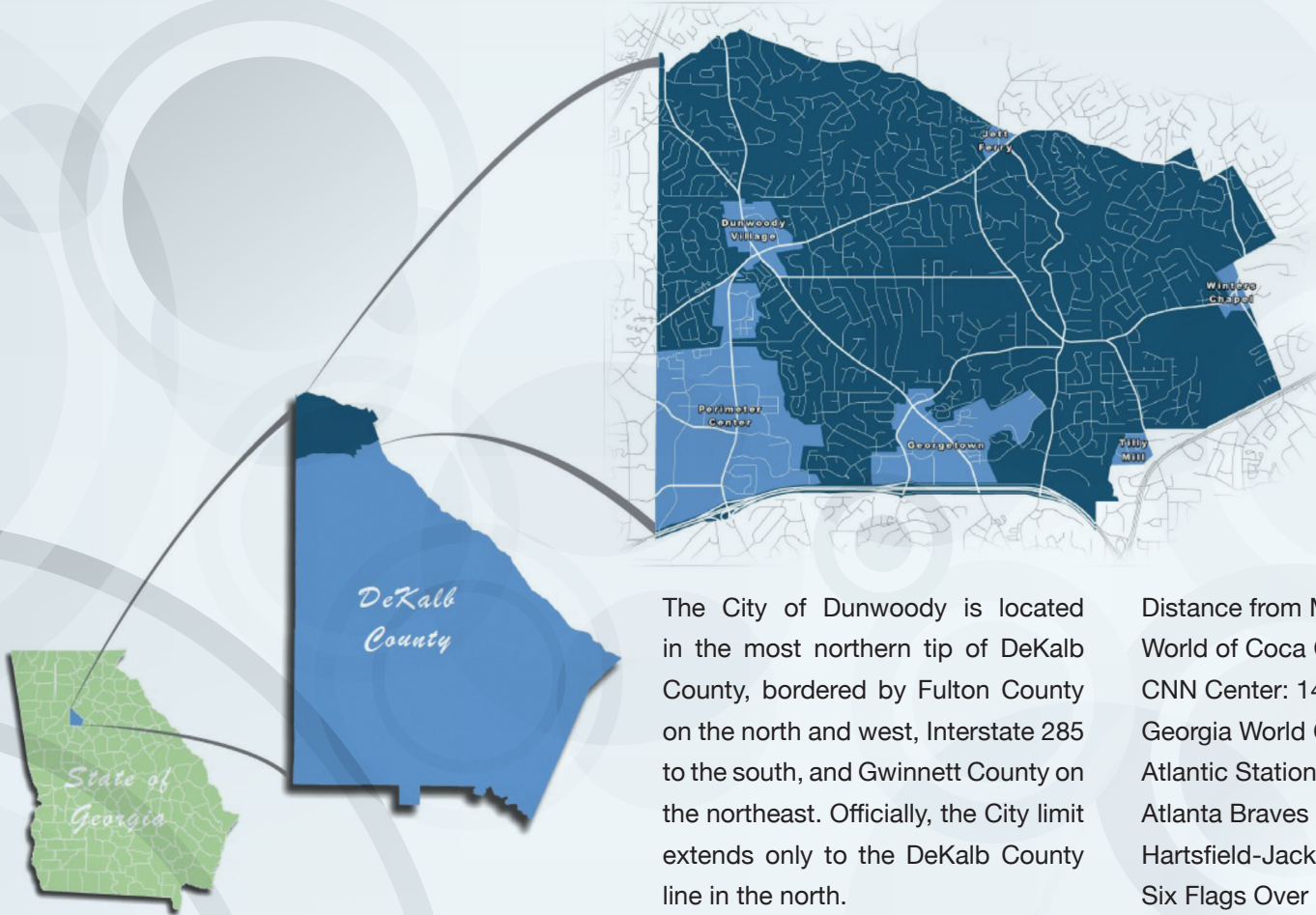
*US Census Bureau

POLICE DEPARTMENT

Stations	1
Patrol Units	51
Patrol Zones	3
Sworn Officers	59
Civilians	13



CITY LOCATION



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

Distance from Major Locations:

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

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

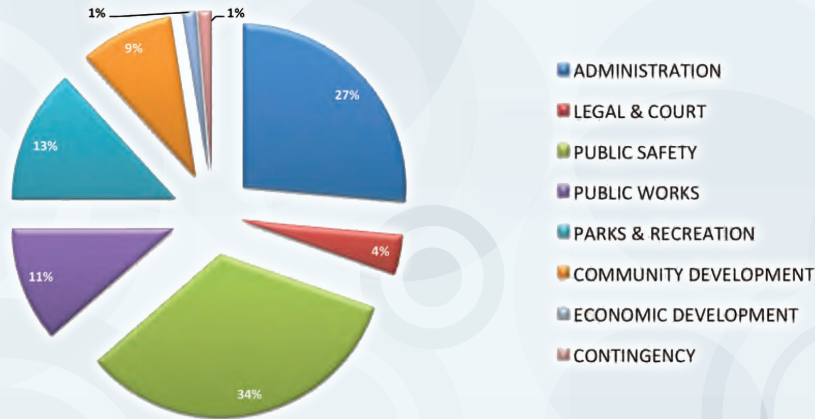
City Hall Hours of Operation:

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

City of
Dunwoody
Georgia

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 2018

**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, 2017

Christopher P. Morrill

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, 2017. 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 2017



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

Please find the following Fiscal Year (FY) 2018 Budget and Budget Message, constructed in accordance with Section 5.03(a) of the City of Dunwoody City Charter, and presented for review, examination and consideration by all residents and members of City Council.

The City of Dunwoody is a community made up of numerous faiths, places of worship, nationalities, and races. With an appreciation for the city's varied and distinct community composition, the FY 2018 Budget was developed to help address and improve the quality of life for the entire Dunwoody community. As a community comprised of diverse individuals, families, and businesses, we encourage feedback and involvement from all throughout the budget development process to align our City's fiscal needs with prudent management and oversight and establish a collective vision for the future of the City of Dunwoody.

Through strategic and careful funding allocation of resources, the proposed FY 2018 Budget is a balanced financial plan which equalizes anticipated revenues with proposed expenditures. Based on principles of cautious and fiscally pragmatic planning, the City proposes an unchanged millage rate of 2.74 to uphold and improve safety, infrastructure and quality of life for all citizens.

The FY 2018 Budget couples prioritized infrastructure investments with sustainable growth initiatives and strategic service delivery. The City anticipates continued successful administration of finances to accurately balance requests along with requirements and promote the community-driven aspirations of responsible, dynamic, and achievable progress. This fiscally conservative approach to annual budgeting positions Dunwoody to optimally manage revenue growth, while leveraging assets and opportunities to best serve the interests of our citizens.

OVERVIEW OF FY 2017 ACCOMPLISHMENTS

Throughout 2017, Dunwoody retained its regional prominence as a successful location for business development, hospitality expansion and overall infrastructure improvements. Moderate to reasonable economic growth along with steady financial and operational achievements helped provide for the eighth consecutive year 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.

The city consistently equaled and sometimes outperformed adjacent, similar metro-Atlanta municipalities in measured returns per-capita, while maintaining a base of diverse revenue streams, excise taxes, business and occupation tax, and building permit revenues. The emphasis of 2017 energies consisted of support for improvements and programs which address community-identified needs and goals established by public input and civic engagement as well as the feedback and direction from the Mayor and City Council.

Improvements included important updates to master plans for Parks and Transportation, the addition of the installation of sidewalk and pedestrian improvements, pavement of major corridors and neighborhood streets along with critical updates to codes, ordinances and geographic district guidelines to promote and enhance the quality, appearance and considerations for key localities within the community.

The following list of select accomplishments underscores the City's commitment to lasting advancement and growth:

Community Planning Efforts

- Updated the city's sign ordinance, Chapter 20
- Renewed Tree City USA status and updated city tree ordinance
- Drafted and coordinated approval of back yard chickens amendment

- Modified the thresholds for compliance for development in Dunwoody Village Overlay
- Completed Perimeter Center Overlay and received approvals
- Updated Chapter 27 to create parking and add bicycle parking
- Aligned pool fence guidelines with DeKalb County
- Worked with Sustainability Committee to host two Household Hazardous Waste Events and an electronic recycling event
- Updated the LCI for Georgetown and the LCI for Dunwoody Village Overlay
- Initiated Occupational Tax Certificate inspections
- Updated the IGA with DeKalb County Fire Department
- Drafted and completed new solar panel application
- Issued 216 code enforcement citations (through July 2017)
- Building Department issued 962 permits (through July 2017)
- Planning issued 17 Land Disturbance permits and 46 sign permits (through July 2017)
- The Peachtree Industrial Small Area Study RFP was released

Transportation and Infrastructure

- Completed intersection improvement project on North Peachtree Road at Tilly Mill Road and Peeler Road
- Completed over 28 lane miles of pavement resurfacing (through July 2017); city has resurfaced nearly half of all city roads since incorporation
- Completed sidewalks on Olde Village Lane and section of Winters Chapel Road at Dunwoody Club Drive
- Completed engineering plans for Tilly Mill sidewalk and Womack sidewalk
- Completed 18 pipe lining and 6 pipe replacement projects including pipe replacements under North Peachtree Way and Bentbrook Drive

Parks

- Continued rehabilitation of the Donaldson Bannister Farm by providing ADA access throughout the park
- Completed design of the new North Woods Pavilion at the Dunwoody Nature Center.
- Began construction of the new baseball fields at Brook Run Park
- Started construction of the Perimeter Center and Georgetown Connector Trail
- Drafted and adopted Parks Master Plan update
- Hosted new community events including Pic in the Park, three community concerts, a Wine Stroll, Memorial Day Event, Veterans Day event, and Family Fitness Day event
- Launched new online Parks Registration Portal for online rental facilities program registrations

Public Safety/Police Department

- Reviewed officer training programs and sent two sergeants to the PTO/Train the Trainer class
- Added additional civilian staff members to better service the administrative needs of the department and the City
- Continued to investigate and prosecute suspects linked to the sexploitation of women by means of prostitution; completed a large investigation resulting in almost 100 arrests
- Reached 19K Facebook likes
- Part 1 UCR crime is down in Dunwoody -15.9% in the first half of 2017.
- Hosted city's most diverse Citizen Police Academy class since incorporation
- Conducted several fundraising events such as the Polar Plunge and Cops on Donut Shops collecting over \$16,000 for Special Olympics Georgia
- Implemented The Griffin Project in partnership with several schools of the DeKalb County Board of Education to interact and mentor special needs students in Dunwoody

Economic Development

- Held more than 120 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community
- Coordinated partnership between the City, Chamber and CVB to publish the Atlanta Business Chronicle's Dunwoody Market Report -- 12 articles focused on Dunwoody's economy, housing and lifestyle
- Worked with the Dunwoody and Sandy Springs Convention and Visitors Bureau to publish the first "Central Perimeter Guide" highlighting live, work, play assets of Dunwoody
- Created the "Shape Dunwoody Speaker Series" to highlight planning, economic development and infrastructure issues impacting Dunwoody's long-term competitiveness (more than 180 attendees)
- Successfully managed Hotel Motel Tax increase process raising over \$850,000 per year for tourism product investments
- Celebrated the opening of new 128 room Marriott Residence Inn

City Clerk

- Conducted city staff open records training
- Coordinated training for all city board members in conjunction with City Attorney
- Worked with all departments to ensure compliance with the Georgia Local Government Retention Schedule
- Worked with Deputy Director of State Archives to propose revisions to the Georgia Local Government Retention Schedule
- Solicited input from City of Dunwoody Department Directors and quarterly round-table meetings with other municipalities
- Successfully qualified six candidates for the November 7, 2017 General Election

Finance and Administration

- Worked with DeKalb Schools to successfully close contract to exchange property and execute intergovernmental agreement
- Privatized property and liability insurance for increased coverage at reduced rates
- Completed 2016 Annual Audit (no findings)
- Coordinated City efforts for homestead option sales tax (HOST) and special purpose local option sales tax (SPLOST.) negotiations for potential 2017 referendum
- Completed compliance audits for staffing on primary municipal service providers (resulted in over \$20k returned to the City)
- Managed successful state legislative session and helped defeat tax billing statement issue (HB204) despite House support
- Guided legislation through both chambers for hotel tax increase allowance
- Park facilities authority bill passed without objection
- Monitored HOST/SPLOST updates to ensure no adverse effects to Dunwoody
- Monitored and weighed in on several bills affecting Dunwoody including statewide 911 authority, county police pensions, stormwater bill to regulate credits, redevelopment powers act, and state sales tax information sharing
- Scheduled business license roundup (identification of unlicensed businesses) and started amnesty program
- Worked with Community Development and City Attorney to bring BYOB ordinance to Council for approval
- Seventh Annual Dunwoody Accounting Conference completed in May (~120 scheduled attendance)
- Completed a process to streamline and improve court accounting processes and reporting
- Managed the process to complete our 10th balanced annual budget
- Reduced accounts payable processing by promoting increased usage of City's procurement card program to \$1.6 million

Human Resources

- Collaborated with Police Department on the city's fourth promotional process for the Sergeant position
- Chaired and coordinated the Wellness Committee and promote Wellness Program: sponsored two wellness challenges, four wellness workshops, a wellness breakfast, and a wellness lunch.
- Provided all city employees with annual training on the city's harassment, discrimination and retaliation policies
- Conducted a salary survey update of salary ranges; completed performance evaluation process and merit increase process for all city employees
- Conducted annual review of all city job descriptions and making appropriate updates; publishing the 2017 Employee Handbook; and, filling 9 open positions (through July 2017)

Information Technology

- Improved data center operations through technology updates and upgrades for a better run enterprise.
- Upgraded the city's core network switching infrastructure to 10/40/100 GB switches, which included implementing further redundancies to account for equipment failures
- Performed four major software upgrades in 2017, including the city's ERP solution, Police Records Management, and the city's Document and Agenda Management Systems
- Maintained an SLA response rate of over 90% and an incident resolution rate of 100%
- GIS staff created an open data web map for Aerial Imagery for public access
- Released a Bicycle Facilities map, created a Stormwater Markers collector application, a Building heights collector application, along with an Elected Representatives web map
- GIS initiated a partnership with Waze for the 2018 project of establishing a connection between Dunwoody and the Waze application for two-way communication between systems

Municipal Court

- Closed 77 past due citations through fifth year of the Amnesty Program; collected total of \$19,287.00 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 a 90% clearance rate (calculated by dividing the number of citations disposed by the number of citations filed expressed as a percentage)
- Implemented Global Traffic Solutions to assist with collections on cases in failure to appear status; Successful transition from Sentinel Probation Services to CSRA Probation Services, Inc.

Marketing & Public Relations

- Managed all State of the City event logistics including planning, volunteers, sponsors, guests or invitees, and worked with the Mayor on program, run of show and speech elements
- Assisted Public Works department with Comprehensive Transportation Plan Update Open House, community survey, public meetings and a bike and pedestrian focus group follow-up
- Worked with Parks & Recreation department on outreach, advertising and communications for Parks Master Plan Updates and coordinating future public input meetings
- Assisted with logistics, presentations and planning for Student City Council Shadow day, Kingsley 5th grade class tour of City Hall, Dunwoody Holiday Lunch event, Council for Quality Growth DeKalb Advisory meeting
- Coordinated logistics, advertising and outreach; prepared materials; set up city tent/table and staffed city events to promote civic engagement and project/program information sharing opportunities (Lemonade Days, Art Festival, Stream Clean-Up, Pic in the Park, Food Truck Concert Opening, Family Fitness Day, Memorial Day, July Fourth Parade, Pic in the Park, Truck or Treat, Dunwoody Rocks, Veterans Day, and other events)
- Worked with Parks and Recreation department on recreation/event guidebook details, logistics, advertising and outreach

OVERALL ECONOMIC CONDITION OF THE CITY

While the tax digest rose just slightly in 2017 and business licenses are about even with last year's pace, the City experienced somewhat flat or slower-paced economic growth in 2017 especially factoring the higher costs of construction projects outpacing inflation. The same diversity in the City's revenue streams that lessens the effects of downward economy also lessens our growth in stronger economies. Building permits continue to be strong as a result of business relocations and expansions. The City's overall revenues are anticipated to exceed \$34.1 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 consistencies within each budget the city has proposed since incorporation include an emphasis to promote and sustain public safety and administer vital infrastructure needs and requirements. The FY 2018 Budget includes similarly sustained investments in improvements to city roads, safety, and park and greenspace. These plans help provide Dunwoody with a path forward for the next five-plus years.

The FY 2018 Budget maintains the City's original 2.74 millage rate and does not anticipate an increase in that rate. Dunwoody has the lowest overall tax rate of DeKalb County cities and is lower than unincorporated DeKalb. The City intends to monitor the tax rate in future years to hold position as the best

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

The city's fund balance at the end of FY 2017 is projected to be at a level sufficient to provide a "low water mark" of four (4) month reserves, as based on City Council policy. The city anticipates being very close to this mark at the end of FY 2017, having to make up ground to get closer to a stipulated maximum of an eight month reserve. Council will be presented a budget amendment in October 2017 for FY 2017 in conjunction with the FY 2018 budget approval and current recommendations are to position unappropriated homestead option sales tax (HOST) and budget surplus funds towards capital improvements for City Hall, the theatre demolition costs, and the construction of the new baseball fields at Brook Run Park.



The FY 2018 Budget totals approximately \$24 million in revenues for all appropriated funds which excludes approximately \$5.25 million in anticipated HOST revenues. Strategic components of the FY 2018 Budget include an allocation of more than \$3 million for paving, intersection and sidewalk improvements and specific allocations for long-term enhancements such as the Mount Vernon Road and Vermack Road intersection improvement project, and the Dunwoody Club and the Womack Road sidewalk projects.

Tax digest will slightly increase from FY 2017 levels; likely offset by increases in operational costs due to inflation. The current proposal does not include any projected revenues for new hotels beyond those that we currently have operating as of August 29, 2017, but the city is aware of a few plans for hotels to be upgraded and constructed within the next several years. The city also foresees a slight increase in occupation tax rates to better align (but remain below) peer jurisdictions including DeKalb, Brookhaven, Sandy Springs, Atlanta, Fulton, and Johns Creek.

2018 GENERAL FUND BUDGET SUMMARY

	2016 Actual	Amended 2017 Budget	2018 Proposed	Change	
Taxes	18,900,981	18,505,000	19,799,000	6.99	%
Licenses & Permits	1,759,841	2,222,500	1,597,500	(28.12)	%
Intergovernmental Revenues	0	0	-	0.00	%
Charges for Services	536,351	487,800	517,300	6.05	%
Fines & Forfeitures	1,231,786	1,000,000	1,000,000	0.00	%
Investment Income	17,521	10,000	20,000	100.00	%
Contributions & Donations	18,522	5,000	5,000	0.00	%
Miscellaneous Revenue	445,395	241,584	242,000	0.17	%
Other Financing Sources	1,059,092	3,387,112	980,000	(71.07)	%
Total Department Revenues	23,969,489	25,858,996	24,160,800	(6.57)	%
City Council	215,686	278,182	279,579	0.50	%
City Manager	385,928	454,630	467,116	2.75	%
City Clerk	181,254	253,388	217,876	(14.01)	%
Finance & Administration	2,656,516	3,394,870	3,039,826	(10.46)	%
Information Technology	1,102,227	338,791	1,263,015	272.80	%
Human Resources	255,364	1,179,528	377,966	(67.96)	%
Marketing	465,603	585,068	566,546	(3.17)	%
City Attorney	511,137	370,000	300,000	(18.92)	%
Municipal Court	447,800	581,685	609,312	4.75	%
Police	7,368,909	8,083,020	9,140,716	13.09	%
E-911	-	175,000	175,000	0.00	%
Public Works	2,658,939	3,563,414	2,808,756	(21.18)	%
Parks	2,112,127	3,690,201	2,306,076	(37.51)	%
Community Development	1,928,661	2,304,428	2,024,514	(12.15)	%
Economic Development	1,798,076	306,792	288,064	(6.10)	%
Contingency	-	300,000	250,000	(16.67)	%
Total Department Expenditures	22,088,229	25,858,996	24,114,361	(6.75)	%

STRATEGIC GOALS: NEW HOME – HEALTHY RENEWAL – STRONG CITY

The City of Dunwoody will have a new place to call home in 2018. With the purchase of the property and building at 4800 Ashford Dunwoody Road, the first wholly-owned city hall complex will become a reality for the first time in the city's nine year history.

This milestone achievement provides the city with a strategic geographic location, directly in between the Perimeter Center business district and the Dunwoody Village, establishing a well-organized, efficient office space for the entirety of city staff, police department, municipal court, and city council chambers. The building was purchased for approximately \$8 million and the city secured a debt agreement to cover the acquisition and building modifications/upgrades. The agreement was strategically structured to include low-interest (tax exempt) rates with flexible payment terms, and ownership of the property at the conclusion of the agreement.

Coming off the recent completion and approval of the Parks and Recreation Master Plan Update and the Comprehensive Transportation Plan Update, the new City Hall location offers citizens and the community with a renewed approach to a successful and strong 2018. Other key accomplishments in 2017 including major updates to ordinances, codes and overlay district guidelines; improved public safety staff training and support; the completion of the city's first major intersection improvement project; and a dramatic increase in park events and programming have helped to mark 2017 as a jumping off point for the city to reach greater heights and enriched accomplishments in future years.

All of these initiatives and accomplishments came about through hard work and change-oriented planning. The FY 2018 Budget provides the City with the opportunity to continue this determined approach to help improve the quality of life for citizens and make Dunwoody the most desirable location to own a home, start a family, grow a business, or enjoy the fullness of life's offerings.

The city has reached a precipice for a healthy renewal and revitalization and is leveraging a spirit and vibrancy bound to secure an authentic and superior experience for today and well into the future. That spirit of renewal and strength can be seen in the hospitality and entertainment offerings picking up throughout the city – an attitude and confidence which can be contagious.

It is with this renewed zeal and energy where Dunwoody can improve and stand out as a destination for many and a welcoming home for all. By establishing a FY 2018 Budget that contains creative investment in the community's pursuit of improved infrastructure, roads, sidewalks and parks, the city leaps closer to becoming that desired spot for all ages and backgrounds – a place of vitality and success. The proposed initiatives and budget requests from departments reflect community-defined initiatives, amenities, plans, and capital enhancements designed to enrich a healthy renewal and promote a stronger city.

Park Enhancements, Improvements and Programming Advancements The recent completion of the Parks and Recreation Master Plan update helped to identify an number of short-term, mid-term, and long-term projects and priorities for augmenting and improving the city's parks and multi-use trail network. Many of those projects and upgrades are projected to take place after 2018; however, in the coming year the FY 2018 Budget appropriates funding for the construction of public restrooms at Windwood Hollow Park, adding to the past improvements of new playground equipment and an expanded parking lot at the facility. Based on community input via parks planning surveys and the bi-annual community surveys, the Parks and Recreation department will again increase its events and programming offerings to provide additional opportunities for community members to participate in active, family-oriented entertainment (including concerts, festivals, and celebrations) and nature-centric wellbeing activities (such as wellness, walks and exercise events). As always, the city will work in conjunction with core groups and nonprofit organizations, including but not limited to the Dunwoody Preservation Trust, Dunwoody Nature Center, Spruill Center for the Arts, and Stage Door Players to support various offerings, promotions, and activities.

Support Public Safety and Protect Wellbeing: Roads and intersections The community and the region have been appreciative and cognizant of the hard work, outreach and relationships which the Dunwoody Police Department has created throughout north metro region. Public awareness and scrutiny of enforcement and security operations has grown over the past several years yet the city's officers continue to perform duties in an honorable, respectful, and safe manner. While highly adept at service, the department must meet the needs for the coming years and the expected growth and access of the community. To address this need the department will add a detective, two patrol officers, and a property and & evidence technician along with a staffing structure to "pre-staff" in order to minimize attrition effects. Current conditions call for increased recruitment and hiring to ensure personnel is in place when absences and vacancies exist. This will help in addressing additional support and officers and allow the department to appropriately attend to the safety and security of the community.

Enhance Road Conditions, Promote Multi-Modal Accessibility and Address Congestion: The FY 2018 Budget contains a dedicated \$3.3 million to tackle paving and resurfacing of city streets, bringing the city up to an approximate level of paving more 50 percent of the roads in the city limits since the city's incorporation. The goal of the 2018 paving efforts is to complete more than 20 lane miles of pavement resurfacing and realize a significant improvement in the condition of its main thoroughfares. Following the recent completion of the North Peachtree/Tilly Mill/Peeler Road intersection improvement project, which was rated one of the worst, most deficient intersections in the city prior to the overhaul, the city is implementing improvements to the intersection at Chamblee Dunwoody Road and Womack Road, Chamblee Dunwoody Road (from Peeler Road to Vermack Road) and Meadow Lane intersection. To assist in alleviating traffic congestion areas the budget includes allotment toward a citywide signal communications network (Intelligent Transportation System) which was identified in the city's transportation plan. The city has received some federal funding for this project in addition to the budgeted \$375,000 within the FY 2018 budget. When completed the project will extend fiber optic cable to all of the signals on Mount Vernon Road, all but one signal on Chamblee Dunwoody Road and add cameras to many intersections that will be accessible from the city's traffic

management center at the new City Hall. The FY 2018 Budget also includes funding to focus on pedestrian and multi-modal access opportunities such as construction of a pedestrian refuge island on Tilly Mill Road at Andover Road, adding a rectangular rapid flashing beacons on Chamblee Dunwoody Road at Georgetown Park, funding for a sidewalk along Dunwoody Club Drive on either side of the road and a sidewalk along Womack Road (Oakhurst Walk to Tilly Mill) and a sidewalk on Central Parkway.

Improving Public Interaction and Successfully Transition into New City Hall

After closing the agreement to purchase and conduct renovations to the new City Hall building located at 4800 Ashford Dunwoody Road, the city began preparing for a substantial move and a change to some of the processes, procedures, and technologies centered around the public's interaction with the city. While a new address requires a physical move of assets, records, and personnel, the city is also taking the opportunity to find ways to improve and modernize a number of the processes and tools used to regularly interact and conduct business with the public. In addition to a more centralized location with easier access, the city has also put in place convenient online payments and streamlining procedures for select city departments. The new building will also offer improved amenities including larger City Council/Municipal Court chambers, and improved technology throughout the building to accommodate improved livestreaming of meetings, informative screens and displays for wayfinding and informational updates, and a more spacious environment to accommodate queueing for licenses and permitting as well as extra meeting space for plan review and discussions. With the added space and functionality, the city can better facilitate public meetings and citizen engagement opportunities such as town halls, project presentations and public open house meetings.

CHALLENGES

Each year, Dunwoody has recognized opportunities for investment; from the redevelopment of the abandoned “pipe farm” and the purchase from DeKalb County of other parks in the city’s first years to acquisition of a new City Hall building and property along with the agreement and property exchange with DeKalb County Schools. It isn’t hard to think of this community as an established city, but in reality, the city is still very young with many needs that are still to be addressed.

Citizens, nonprofit partners and businesses continue to ask more and more of their government and over time expectations have risen. Addressing this takes financial resources; resources which may not have grown at the same pace as expectations. More importantly, these limited resources are neither wholly stable nor predictable as seen in the shift in law for vehicle taxes, homestead option sales tax (HOST) funding, increasing contracting prices, and the possibility of a special purpose local option sales tax (SPLOST.)

It is important to adequately stay in line with the community’s needs and desires while at the same time accurately project for the funding and resources necessary to translate that vision into successful reality. Strategically, the city assembles and initiates various upgrades and improvements over the short-term while keeping in mind the long-term goals of the future. Each year presents fundamental challenges which need to be answered through appropriate preparation, planning, public involvement, and analysis. The encounters and challenges which 2018 will bring are likely to be similar to years past but may also require new and unique approaches:

- **Balance Improvements/Upgrades with Public Tolerance of Disruptions** Within the past several years the city’s Perimeter Center business district has seen an uptick in new hotels, a decrease in available office space and the addition of new buildings with direct access to MARTA. While establishing guidelines for developers as the city plans for future growth, development must never outpace market needs or burden the existing infrastructure beyond fiscal capabilities to the detriment of future residents and businesses. The city must ensure appropriate levels of growth, in accord with updated overlay districts, master plans and geographic zoning restrictions, are appropriately balanced in line with the desires of the community but also enabling Dunwoody to flourish and prosper. Through attention, analysis and stability the city can directly manage requests and initiatives submitted by developers to align with public interests to achieve an agreeable and manageable framework for the next five to ten years.
- **Adapt to a New Location, New Amenities** The city will move into a new City Hall building in the final part of the Fourth Quarter of 2017. This new home will become the first non-leased home for City Hall since incorporation and having a building which is owned versus leased is a beneficial long-term investment but offers a challenge in a physical move as well as an expense to cover the renovation, purchase and maintenance. This is an important and highly visible step forward for the City as it establishes a home, albeit strategically located between the Perimeter business district and the heart of the Dunwoody Village, which will need to provide a completely seamless transition for operations and functionality. This move will also be one which will need to be embraced by the community to encourage participation and engagement as city services become more relied upon and visible by a vast majority of the public.

- **Stabilize Growing Request for Enhanced Services with Abridged Staff Resources and Restrained Finances** The city has added new amenities, facilities, events, parks, and playgrounds since incorporation but as staffing and revenue levels have not experienced the same growth and expansion, it becomes challenging to expeditiously address the added needs and service-level requirements of the present and the future. It will be important for the City to regularly study and assess staffing and service levels against new resources, new programming, and added financial obligations to appropriately deliver against public demands and growth. 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.

FY 2018 EXPENDITURE HIGHLIGHTS

The primary emphasis of the FY 2018 Budget remains consistent with past strategy, concentrating on fundamental infrastructure improvements, paving and parks and is a direct response to community-identified needs and requests. The City has created a FY 2018 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

- 2018 Resurfacing
- Citywide Signal Communications/Dunwoody ITS
- Chamblee Dunwoody Road Peeler to Vermack Improvements
- Meadow Lane Intersection Improvements
- Womack Road Sidewalk- Oakhurst Walk to Tilly Mill Road
- Crosswalk Improvements- Tilly Mill Road at Andover and Chamblee Dunwoody at Georgetown Park (Rapid Flashing Beacons only)
- Chamblee Dunwoody Road at Womack Road Intersection Improvement
- Central Parkway Sidewalk
- Dunwoody Club Drive Sidewalk- Dunwoody Gaps between Whitney Landing and Winters Chapel

Police Department/Public Safety

- Staffing additions including detective (1), patrol officers (2), and property & evidence technologist (1)

Community Development

- Legal Review for internally developed Code Updates
- E-Plan Software

Parks and Recreation:

- Brook Run Playground resurfacing
- Austin Elementary School Site Master Plan Study

Finance & Administration

- Debt service, operating expenses and IT equipment upgrades for new City Hall
- Additional full-time equivalent (FTE) accountant due to higher volume and workload of the department
- Increasing post-secondary education reimbursement due to higher demand

This list of key expenditures for 2018, while not a comprehensive catalogue of all enhancement requests, highlights a fiscally conservative approach to funding allocation. The city remains focused on sustaining public safety levels, improving infrastructure, and promoting smart community development to improve the quality of life for all of Dunwoody's residents, businesses, and visitors.

ISSUES ON THE HORIZON

Overall economic conditions on a local, regional and national level are both vulnerable and tenable but have not reached levels experienced prior to the recession. As the city moves forward, it will be important to carefully observe and prepare for economic adjustments, potential downturns in revenue streams while strategically organizing resources and priorities in light of potential long-term incidents or changes to enact appropriate adjustments.

The entire region has seen an increase in costs and pricing for various services and materials necessary for project design, construction and completion. If other factors such as provider availability, weather delays, ancillary contractor and utility provider synchronization are considered, potential project delays and pricing increases will need to be addressed earlier in the planning and funding process to help mitigate budget amendments and cost overruns. Additionally, 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 the region.

Recent finalizations of important master plans have helped prioritize and plan for key projects, improvements and additions throughout the city. On the heels of these plan updates, each recommended project will need to have the appropriate leadership and public buy-in and understanding for a successful project implementation and process. Getting the public on the same page as the reasoning behind the required activities or projects requires involvement, engagement, and information sharing coupled with staff and elected leadership support. As new projects roll out it will be essential for all departments and stakeholders work together to create and distribute consistent messages and benefits thereby promoting greater understanding and acceptance through the project lifecycle.

With the addition of new assets and amenities, many of the city departments are being requested to expand service offerings and responsibilities thanks in part to community-wide call for added activities, services and events or needs or through the direct requests. City staff and decision makers will need to appropriately balance additional requests and services beyond today's scope to either sustain what is being offered today or enhance the levels for anticipated future needs, desires and priorities.



SUMMARY

As the city moves to a new home in 2018, the proposed FY 2018 Budget establishes a foundation for change and progress. The city also has important public safety, infrastructure and quality of life initiatives in place to create a healthy renewal in collaboration with the community. A continued approach of fiscally conservative policy and spending creates a stronger city, equipped to handle future uncertainties along with organized and prepared enhancements as the city progresses toward a better Dunwoody. We look forward to reviewing and discussing the FY 2018 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 one Prisoner Transport position to improve efficiency of time and resources and keep Patrol Officers in Dunwoody
- Added two Police Service Representatives to improve efficiency of time and resources
- Added an Officer/Community Outreach Unit to support the Department's focus on community oriented policing efforts

What we plan to do...

- Add one Property and Evidence technician position to improve efficiency of time and resources and aid in the maintenance and disposition of a growing body of property and evidence.
- Add a Detective to improve efficiency of time and resources
- Continue working with the community and City leaders to reduce the actual occurrence of crime and also to improve the community's perception of their safety.
- 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 permitting/planning software
- Explore a possible LCI for the Peachtree Industrial Boulevard and Winters Chapel area in partnership with the City of Peachtree Corners
- Completed an update to Dunwoody sign regulations

What we plan to do...

- Continue Zoning Ordinance updates
- Complete a Peachtree Industrial Boulevard Small Area study
- Continue updating Dunwoody Village Overlay.

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 intersection improvements project on North Peachtree Road at Tilly Mill Road and Peeler Road.
- Completed sidewalks on Olde Village Lane and a section of Winters Chapel Road at Dunwoody Club Drive.
- Completed engineering plans for Tilly Mill sidewalk and Womack sidewalk

What we plan to do...

- Continue implementing the 5-year capital paving plan
- Continue sidewalk improvements guided by the sidewalk improvement policy
- Complete improvements on Roberts Drive in conjunction with the new Austin Elementary School
- Complete the design for intersection improvements at Chamblee Dunwoody Road and Womack Road
- Implement signal communication improvements through two construction projects: Perimeter
- Activity Center Intelligent Transportation System (ITS) Upgrades and Dunwoody ITS

STRATEGIC GOAL 4

Create an atmosphere in which businesses thrive

What we have done...

- Hosted over 120 Business Retention and Expansion meetings with local Dunwoody companies to create stronger relationships with our business community
- Worked with the Dunwoody and Sandy Springs Convention and Visitors Bureau to publish the first “Central Perimeter Guide” highlighting the live, work, play assets of Dunwoody, Sandy Springs, and Brookhaven.
- Created the “Shape Dunwoody Speaker Series” to highlight planning, economic development and infrastructure issues impacting Dunwoody’s long-term competitiveness. The first series hosted over 180 attendees.

What we plan to do...

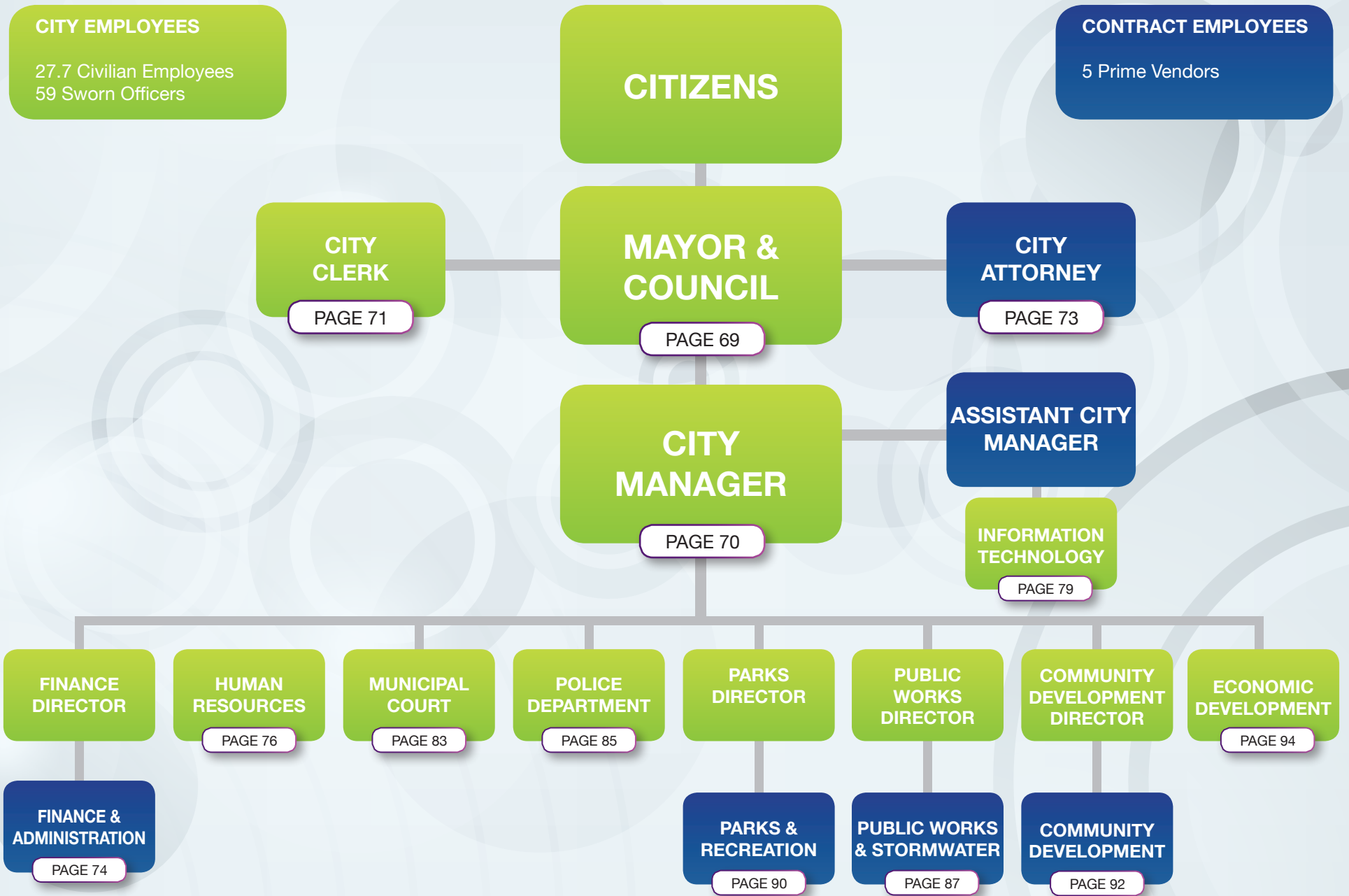
- Continue to work closely with our Convention and Visitors Bureau to market our unique attributes to hospitality developments
- Continue to work cooperatively with property owners, brokers and our community partners to retain and expand existing businesses



SECTION 2

FINANCIAL STRUCTURE, POLICY, AND PROCESS

ORGANIZATIONAL CHART

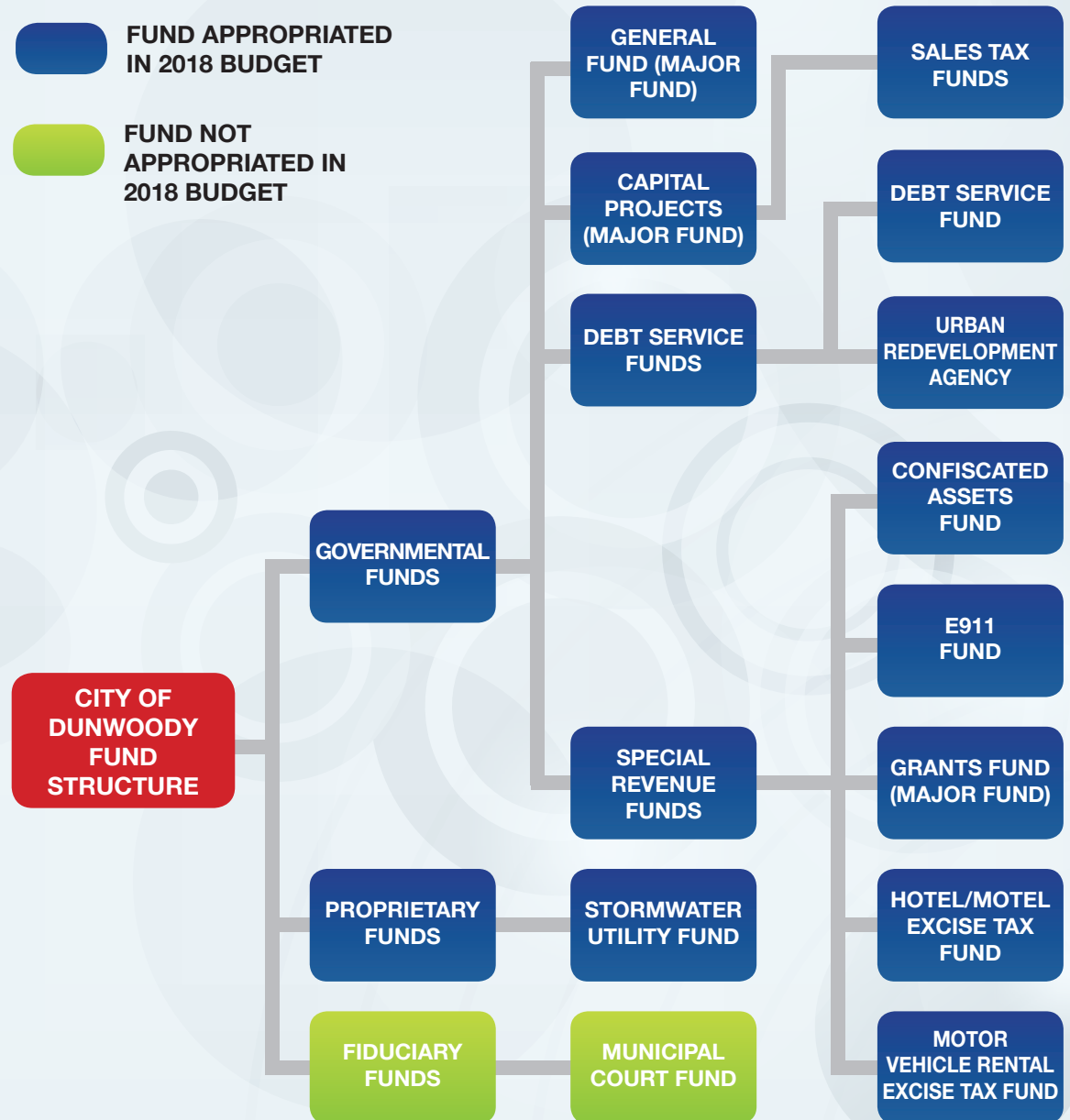


FUND STRUCTURE

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

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

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



FUND MAJOR REVENUE SOURCES AND SERVICES PROVIDED

Fund Title	Major Revenue Sources	Major Services Provided
General	<ul style="list-style-type: none"> • Property taxes and assessments • Business & occupation taxes • Licenses & permits • Charges for services • Fines & forfeitures • Investment income • Donations from private sources 	<ul style="list-style-type: none"> • Public safety • Public works • Parks & recreation • General government • Community development • Economic development
Capital Projects	<ul style="list-style-type: none"> • Transfers from other funds 	<ul style="list-style-type: none"> • Payments for long-lived capital assets, such as buildings, equipment, infrastructure, capital improvements, etc.
Sales Tax Funds	<ul style="list-style-type: none"> • 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.

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 appropriable balances.

FINANCIAL REPORTING TO THE ADMINISTRATION

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

EXTERNAL FINANCIAL REPORTING

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

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

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

BUDGET POLICIES

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

SCOPE

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

FINANCING CURRENT COSTS

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

BUDGET OBJECTIVE BY TYPE OF FUND

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

General Fund

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

Capital Project Fund(s)

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

Debt Service Fund(s)

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

Special Revenue Fund(s)

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

Proprietary Fund (Stormwater Fund)

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

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

OPERATING BUDGET POLICIES

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

DEPARTMENTAL APPROPRIATIONS

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

PERFORMANCE BUDGET

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

BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

Current Services

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

Expanded Services

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

BALANCED BUDGET

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

Scenario One: revenues = expenditures

Scenario Two: revenues > expenditures

Scenario Three: revenues + appropriated fund balance = expenditures

Scenario Four: revenues + appropriated fund balance > expenditures

For fiscal year 2018, 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.

2017 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	18
19	20	21	22	23 Budget worksheets distributed to departments		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 Department budget work sessions with City Manager	10 Department budgetwork sessions with City Manager	11	12	13
14 Budget summation and balancing work session	15	16	17	18	19	20
21	22	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	9
10	11	12	13	14 Budget worksheets due to Accounting from departments		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	9	10
11		12	13	14 Meeting with Budget Committee		15	16	17
18 Final budget submitted to City Council		19	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 Legally advertised public hearing and reading of budget resolution		10	11	12	13	14	15
16		17	18	19	20	21	22
23 Adoption of the budget resolution for the year ending December 31, 2017		24	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	\$ 7,509,000									\$ 7,509,000		\$ 7,509,000	
Business and Occupational Taxes	3,060,000									3,060,000		3,060,000	
Homestead Option Sales Tax	-					\$ 5,250,000				5,250,000		5,250,000	
Insurance Premium Taxes	2,900,000									2,900,000		2,900,000	
Franchise Fees	3,625,000									3,625,000		3,625,000	
Other Taxes	2,705,000		\$ 2,800,000	\$ 100,000						5,605,000	\$ (1,780,000)	3,825,000	
Licenses and Permits	1,597,500									1,597,500		1,597,500	
Court Fines	1,000,000									1,000,000		1,000,000	
Intergovernmental Revenues (Grants)	-				\$ 418,607					418,607		418,607	
Charges for Services	517,300	\$ 1,050,000							\$ 2,007,197	3,574,497		3,574,497	
Other Revenues	1,247,000						2,000		800	1,249,800		1,249,800	
Use of Prior Year Reserves	-					\$ 68,855	-	\$ -	84,287	153,141		153,141	
Subtotal	\$ 24,160,800	\$ 1,050,000	\$ 2,800,000	\$ 100,000	\$ 418,607	\$ 68,855	\$ 5,252,000	\$ -	\$ 2,092,283	\$ 35,942,545	\$ (1,780,000)	\$ 34,162,545	
Other Financing Sources													
Operating Transfer In from General Fund		\$ 175,000				\$ 428,136		\$ 177,393		\$ 780,529	\$ (780,529)	\$ 0	
Operating Transfer In from E911 Fund								5,252,000		5,252,000	(5,252,000)	-	
Operating Transfer In from HOST Fund												-	
Total Other Financing Sources	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 428,136	\$ -	\$ 5,429,393	\$ -	\$ 6,032,529	\$ (6,032,529)	\$ -	
Total Revenues	\$ 24,160,800	\$ 1,225,000	\$ 2,800,000	\$ 100,000	\$ 418,607	\$ 496,991	\$ 5,252,000	\$ 5,429,393	\$ 2,092,283	\$ 41,975,074	\$ (7,812,529)	\$ 34,162,545	
Expenditures													
City Council	\$ 279,579									\$ 279,579		\$ 279,579	
City Manager	467,116									467,116		467,116	
City Clerk	217,876									217,876		217,876	
Finance & Administration	2,611,690							\$ 250,000		2,861,690		2,861,690	
IT	1,263,015									1,263,015		1,263,015	
Human Resources	377,966									377,966		377,966	
Marketing	566,546									566,546		566,546	
Legal	300,000									300,000		300,000	
Municipal Court	609,312									609,312		609,312	
Police	9,140,716									9,253,716		9,253,716	
E911		\$ 1,225,000								1,225,000		1,225,000	
Public Works	2,631,363				418,607			5,041,393	2,092,283	10,183,646		10,183,646	
Parks	2,306,076									2,306,076		2,306,076	
Community Development	2,024,514							25,000		2,049,514		2,049,514	
Economic Development	288,064									288,064		288,064	
Contingency	250,000									250,000		250,000	
Subtotal	\$ 23,333,833	\$ 1,225,000	\$ -	\$ -	\$ 418,607	\$ -	\$ -	\$ 5,429,393	\$ 2,092,283	\$ 32,499,115	\$ -	\$ 32,499,115	
Other Financing Uses													
Operating Transfer Out to Debt Service	\$ 428,136	\$ -								\$ 428,136	\$ (428,136)	\$ 0	
Operating Transfer Out to Capital Projects	177,393						\$ 5,252,000			5,429,393	(5,429,393)	-	
Operating Transfer Out to E911 Fund	175,000									175,000	(175,000)	-	
Operating Transfer Out to General Fund	-		\$ 1,680,000	\$ 100,000						1,780,000	(1,780,000)	-	
Payments to Other Entities			1,120,000			\$ 496,991				1,616,991		1,616,991	
Total Other Financing Uses	\$ 780,529	\$ -	\$ 2,800,000	\$ 100,000	\$ -	\$ 496,991	\$ 5,252,000	\$ -	\$ -	\$ 9,429,519	\$ (7,812,529)	\$ 1,616,991	
Total Expenditures	\$ 24,114,361	\$ 1,225,000	\$ 2,800,000	\$ 100,000	\$ 418,607	\$ 496,991	\$ 5,252,000	\$ 5,429,393	\$ 2,092,283	\$ 41,928,635	\$ (7,812,529)	\$ 34,116,106	
Net	\$ 46,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,439	\$ -	\$ 46,439	

*Denotes a Major Fund

GENERAL FUND BUDGET

STATEMENT OF REVENUES AND EXPENDITURES

	Audited FY 2016	2017 Prorata Based on May YTD	2017 As Amended	Approved FY 2018
Beginning Fund Balance	\$12,217,056	\$14,098,316	\$14,098,316	\$14,098,316
Revenues				
Property Taxes	6,968,409	7,007,800	6,845,000	7,509,000
Business and Occupational Taxes	2,615,941	2,768,271	2,615,000	3,060,000
Insurance Premium Taxes	2,887,902	0	2,650,000	2,900,000
Franchise Fees	3,743,942	3,474,605	3,825,000	3,625,000
Other Taxes	984,133	926,082	850,000	925,000
Licenses and Permits	1,759,841	1,306,192	2,222,500	1,597,500
Fines and Forfeitures	1,231,786	1,402,758	1,000,000	1,000,000
Other Revenues	481,438	360,133	256,584	267,000
Intergovernmental Charges for Services	536,351	161,606	487,800	517,300
Total Operating Revenue	21,209,745	17,407,447	20,751,884	21,400,800
Expenditures				
City Council	215,686	288,480	278,182	279,579
City Manager	385,928	417,103	454,630	467,116
City Clerk	181,254	202,643	253,388	217,876
City Attorney	511,137	329,036	370,000	300,000
Finance & Administration	2,156,516	2,505,827	2,924,870	2,611,690
Information Technology	177,164	238,308	338,791	377,966
Human Resources	1,102,227	999,631	1,179,528	1,263,015
Marketing	465,603	473,945	585,068	566,546
Municipal Court	447,800	421,642	581,685	609,312
Police	6,987,710	7,849,404	8,083,020	9,140,716
E-911	0	0	0	0
Public Works	2,226,008	2,078,283	2,466,752	2,631,363
Parks	1,847,778	1,773,076	2,482,095	2,306,076
Community Development	1,928,661	1,479,620	2,304,428	2,024,514
Economic Development	298,076	247,817	306,792	288,064
Contingency	0	0	300,000	250,000
Total Operating Expenditures	18,931,549	19,304,814	22,909,228	23,333,832
Other Financing Sources (Uses)				
Use of Prior Year Reserves		1,541,162	2,337,112	-
Proceeds from the sale of property	1,059,092	1,050,000	1,050,000	980,000
Transfers In	1,700,653	1,821,981	1,720,000	1,780,000
Transfers Out	(3,156,680)	(1,517,006)	(2,949,768)	(780,529)
Total Other Financing Sources (uses)	(396,935)	2,896,137	2,157,344	1,979,471
Fund Balance, December 31	\$14,098,316	\$15,097,085	\$14,098,316	\$14,144,755

Note: Fund balance is composed of appropriated but unexpended funds and collected revenues in excess of anticipations. This funding source

GENERAL FUND REVENUE SUMMARY

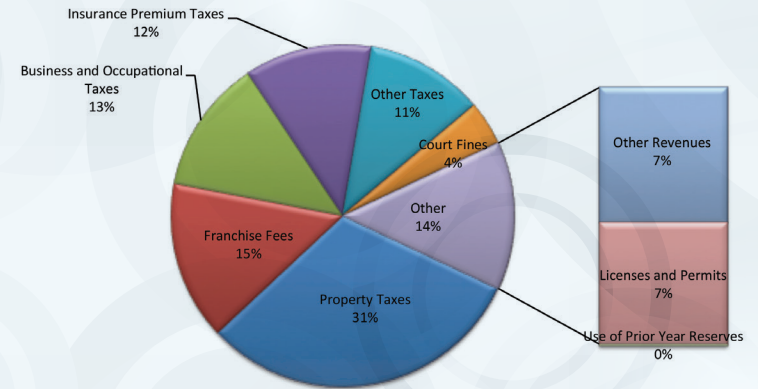
	2016 Actual	2017 Prorata Based on May YTD	2017 As Amended	Approved FY 2018
Taxes	\$ 18,900,981	\$ 15,998,739	\$ 18,505,000	\$ 19,799,000
Licenses & Permits	1,759,841	1,306,192	2,222,500	1,597,500
Intergovernmental Revenues	-	-	-	-
Charges For Services	536,351	161,606	487,800	517,300
Fines & Forfeitures	1,231,786	1,402,758	1,000,000	1,000,000
Investment Income	17,521	34,779	10,000	20,000
Contr & Don From Priv Sources	18,522	14,638	5,000	5,000
Miscellaneous Revenue	445,395	310,717	241,584	242,000
Use of Prior Yr Reserves	-	1,541,162	2,337,112	-
Other Financing Sources	1,059,092	1,050,000	1,050,000	980,000
Total General Fund Revenues	\$ 23,969,489	\$ 21,820,590	\$ 25,858,996	\$ 24,160,800



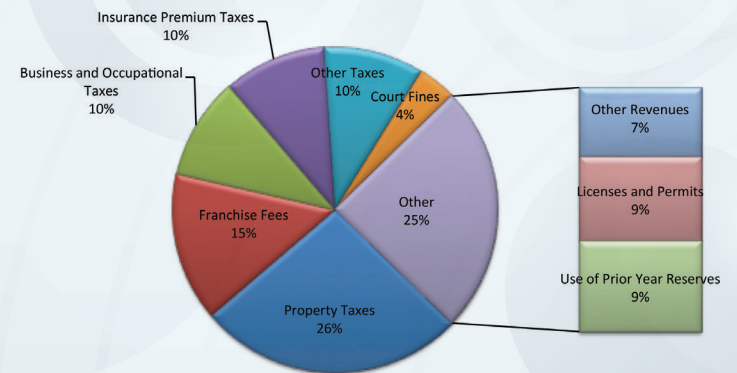
GENERAL FUND REVENUE DETAIL

	2017 Prorata		2017 As Amended	Approved FY 2018
	2016 Actual	Based on May YTD		
Real Property Tax	\$ 6,105,003	\$ 6,135,000	\$ 6,135,000	\$ 6,798,000
Personal Property Tax	414,676	425,000	425,000	400,000
Motor Vehicle	97,317	83,206	100,000	50,000
MV Title Ad Valorem Tax	566	-	-	-
MV Title Ad Valorem Tx True Up	173,396	133,133	100,000	100,000
Intangibles (Reg & Recording)	173,515	230,680	80,000	160,000
Franchise Fees	3,743,942	3,474,605	3,825,000	3,625,000
Hotel/Motel Tax	1,601,523	1,721,195	1,620,000	1,680,000
Alcoholic Beverage Excise Tax	665,173	660,274	600,000	650,000
MVR Excise Tax	99,130	100,786	100,000	100,000
Excise Tax on Energy	93,146	87,943	50,000	100,000
Business & Occupation Tax	2,572,815	2,746,378	2,600,000	3,040,000
Insurance Premiums Tax	2,887,902	-	2,650,000	2,900,000
Financial Institutions Tax	225,814	177,864	200,000	175,000
Penalties & int on delinq tax	3,936	781	5,000	1,000
Pen & Int on Del Taxes-Busines	43,126	21,894	15,000	20,000
Alcoholic Beverage Licenses	526,913	134,159	450,000	500,000
Other Licenses and permits	14,610	18,864	2,500	2,500
Planning & Zoning Fees	24,950	92,417	15,000	15,000
Bldg Structures & Equipment	1,090,128	961,313	1,650,000	1,000,000
OTC Inspections	250	1,200	-	-
Soil Erosion	22,804	38,719	30,000	30,000
Plan Review - Fire	67,886	54,720	75,000	50,000
Tree Bank	12,300	4,800	-	-
Local Govt Grants	-	-	-	-
Election Qualifying Fees	-	-	1,800	1,800
Sale of Maps and Publications	-	-	-	-
Special Police Svcs	25,900	13,908	20,000	15,000
Fingerprinting Fee	6,214	7,682	6,000	6,000
Public Safety-Other	91,929	72,119	75,000	75,000
Special Assessments	22,773	175	20,000	20,000
Streetlight Fees	342,856	5,844	330,000	330,000
Charges for services: Parking	2,398	954	-	-
Rec Program Fees	20,761	18,322	10,000	44,500
Pavilion Rentals	22,800	41,280	25,000	25,000
NSF Fees	719	1,321	-	-
Municipal Court Fines & Forfeitures	1,231,786	1,402,758	1,000,000	1,000,000
Cash Confiscation	-	-	-	-
Interest Revenue	17,521	34,779	10,000	20,000
Contr & Don From Priv Sources	7,347	9,600	-	-
Explorer Donations	10,900	5,038	5,000	5,000
Donations	275	-	-	-
Rents and Royalties	191,850	183,739	150,000	210,000
Rental Income - 4800 Ashford Dunwoody	160,317	75,817	-	-
Advertising Rental	33,886	34,867	30,000	30,000
Rental Commissions	(3,329)	-	-	-
Reimb for damaged property	40,023	15,284	-	-
Other Charges For Svcs	1,942	974	2,000	2,000
Miscellaneous Revenue	20,707	36	59,584	-
Proceeds from sale of property	1,059,092	1,050,000	1,050,000	980,000
Use of Prior Yr Reserves	1,687,855	1,541,162	2,337,112	-
Total Department Revenues	\$ 25,657,344	\$ 21,820,590	\$ 25,858,996	\$ 24,160,800

FY 2018 Revenues by Type



FY 2017 Revenues by Type



GENERAL FUND DEPARTMENT SUMMARY

	2017 Prorata Based on May		2017 As Amended	Approved FY 2018
	2016 Actual	YTD		
City Council	\$ 215,686	\$ 288,480	\$ 278,182	\$ 279,579
City Manager	385,928	417,103	454,630	467,116
City Clerk	181,254	202,643	253,388	217,876
Finance & Administration	2,656,516	2,934,177	3,394,870	3,039,826
Information Technology	255,364	238,308	338,791	377,966
Human Resources	1,102,227	999,631	1,179,528	1,263,015
Marketing	465,603	473,945	585,068	566,546
Legal	511,137	329,036	370,000	300,000
Municipal Court	447,800	421,642	581,685	609,312
Police	7,368,910	7,849,404	8,083,020	9,140,716
E-911	-	150,492	175,000	175,000
Public Works	2,658,939	2,291,583	3,563,414	2,808,756
Parks & Recreation	2,112,127	2,497,941	3,690,201	2,306,076
Community Development	1,928,661	1,479,620	2,304,428	2,024,514
Economic Development	1,798,076	247,817	306,792	288,064
Contingency	-	-	300,000	250,000
Total General Fund Expenditures	\$ 22,088,229	\$ 20,821,821	\$ 25,858,996	\$ 24,114,361

GENERAL FUND ACCOUNT SUMMARY

	2017 Prorata Based on May		2017 As Amended	Approved FY 2018
	2016 Actual	YTD		
Personnel Services	\$ 7,596,387	\$ 8,033,837	\$ 8,881,793	\$ 9,925,384
Purchased & Contracted Services	9,725,708	9,672,514	11,833,273	11,082,907
Supplies	1,609,454	1,598,464	1,884,162	1,986,542
Other Costs	-	-	310,000	260,000
Capital Outlays	-	-	-	79,000
Transfers	3,156,680	1,517,006	2,949,768	780,529
Total General Fund Expenditures	\$ 22,088,229	\$ 20,821,821	\$ 25,858,996	\$ 24,114,361



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

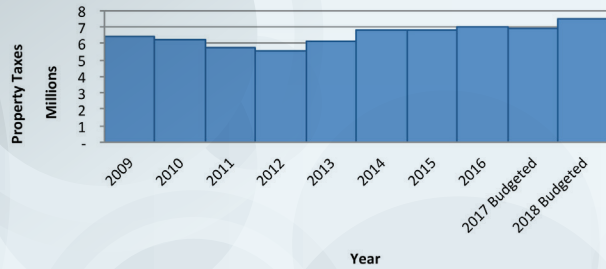
<i>Major Revenues (Top Ten)</i>	FY 2017 Approved Budget	FY 2018 Approved Budget	\$\$ Variance	% Variance
Taxes:				
Property Taxes	\$6,845,000	\$7,509,000	\$664,000	9.70%
Franchise Fees	3,825,000	3,625,000	(200,000)	-5.23%
Alcohol Beverage Excise Taxes	600,000	650,000	50,000	8.33%
Business and Occupational Taxes	2,615,000	3,060,000	445,000	17.02%
Insurance Premiums Tax	2,650,000	2,900,000	250,000	9.43%
Hotel/Motel Taxes	1,620,000	1,680,000	60,000	3.70%
Licenses and Permits:				
Alcohol Beverage Licenses	450,000	500,000	50,000	11.11%
Building Permits	1,650,000	1,000,000	(650,000)	-39.39%
Charges for Services:				
Streetlight Fees	330,000	330,000	-	0.00%
Fines and Forfeitures				
	1,000,000	1,000,000	-	0.00%
Total Major Revenues	21,585,000	22,254,000	669,000	3.10%
Other General Fund Revenues	1,877,300	1,906,800	29,500	1.57%
Use of Prior Year Reserves	800,000	-	(800,000)	-100.00%
Total Revenues	\$ 24,262,300	\$ 24,160,800	\$ (101,500)	-0.42%

For all General Fund revenues, trends exist only to the extent of the preceding 2009-2017 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.

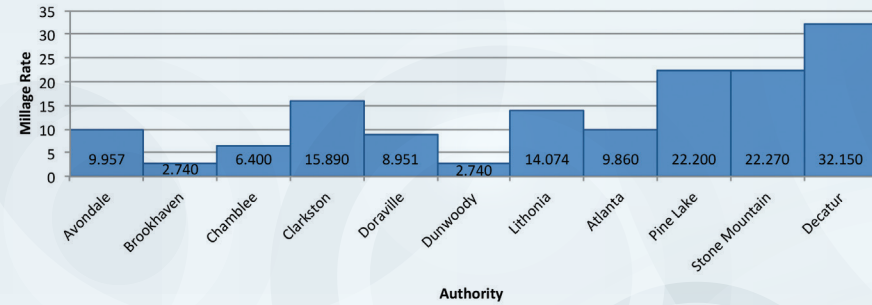
PROPERTY TAXES

Property taxes include taxes on real and personal property, motor vehicle, mobile homes, and intangible taxes. This category represents 28% of the total FY 2017 general fund revenues. Property taxes for 2018 are based on the tax digest compiled for 2017. These taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by Council. The 2018 projection estimates moderate growth based on current economic conditions

Tax Collection History



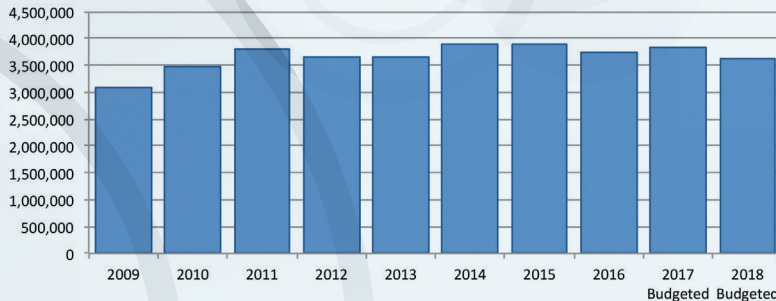
2017 Millage Rates in DeKalb County



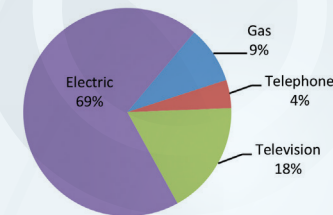
FRANCHISE FEES

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 16% of total general fund revenues. Fiscal year 2018 represents the fifth year all franchise payments will be received for a full twelve months. The 2018 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in 2009 through 2017.

Franchise Fees



Franchise Fees by Source



ALCOHOL BEVERAGE EXCISE TAXES

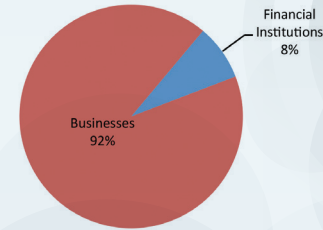
Alcohol beverage taxes are levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes imposed on the distribution of distilled spirits, malt beverages, and wine. Taxes are also imposed on the sale of distilled spirits by the drink. This category represents 3% of total general fund revenues. The 2018 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 2018 amount is estimated based on trend analysis, economic indicators, and anticipated economic growth.



Occupational and Business Taxes



INSURANCE PREMIUMS TAXES

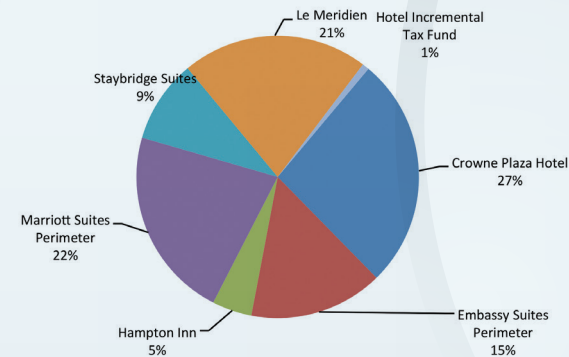
This category includes revenues from excise taxes on insurance premiums written by insurance companies conducting business within the City. Excise taxes on insurance premiums written by insurance companies conducting business within the City are allocated from the state to local governments based on 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 2018 are estimated based on amounts received in 2010-2017 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 2018 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 2018 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 2018 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 2018 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 2018 budget amount reflects an increase of 10.5% over the 2013 budget amount. This increase averages 2% 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 \$100,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, computer systems, land acquisitions and heavy duty trucks.

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

PROJECT LENGTH BUDGET

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

BUDGET PREPARATION

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

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

APPROPRIATIONS AT YEAR END

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





SECTION 4

CAPITAL & DEBT

CAPITAL PROJECTS LISTING

	Projects 2014	Projects 2015	Projects 2016	Projects 2017	Projects 2018
Recurring/Routine Capital Expenditures (amended budget)					
Public Works Resurfacing and Roads Projects	\$ 1,975,000	\$ 2,205,000	\$ 3,148,495	\$ 2,970,000	\$ 3,006,393
Intersection Enhancements	2,465,000	3,600,000	3,260,000	1,250,000	595,000
Sidewalk Improvements and Additions	230,000	940,000	806,000	715,000	1,440,000
Parks Improvements	390,000	325,000	133,000	4,100,000	-
	<u>\$ 5,060,000</u>	<u>\$ 7,070,000</u>	<u>\$ 7,347,495</u>	<u>\$ 9,035,000</u>	<u>\$ 5,041,393</u>
Nonrecurring/Nonroutine Capital Expenditures (amended budget)					
Traffic Calming	-	-	-	100,000	-
Vehicle Replacement Fund	-	500,000	200,000	-	-
Project Renaissance Land Purchases	1,025,000	3,200,000	-	-	-
Brook Run Trail	-	300,000	-	-	-
North Dekalb Cultural Arts Center Roof Replacement	65,896	-	-	-	-
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	-	-	-	23,000
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	-	-	135,000	-	90,000
Detective Capital	-	-	25,000	-	-
Park Surveillance Cameras	-	-	271,000	-	-
FIPP ⁽¹⁾ -2016 Unallocated Balance	-	-	250,000	-	-
Data Switch Replacement	-	-	56,700	-	-
Wireless Communication Link for Traffic Signals and Cameras	-	-	26,000	-	-
NDCAC Bathroom Renovation	-	-	115,000	-	-
Vehicle Charging Station	-	-	28,090	-	-
MARTA Bus Shelter Replacement Brook Run	-	-	-	25,000	-
FIPP ⁽¹⁾ -2017 Unallocated Balance	-	-	-	250,000	-
FIPP ⁽¹⁾ -2018 Unallocated Balance	-	-	-	-	250,000
E-plan Software	-	-	-	-	25,000
	<u>\$ 4,225,678</u>	<u>\$ 4,987,120</u>	<u>\$ 1,399,490</u>	<u>\$ 375,000</u>	<u>\$ 388,000</u>
Total Capital Projects	<u>\$ 9,285,678</u>	<u>\$ 12,057,120</u>	<u>\$ 8,746,985</u>	<u>\$ 9,410,000</u>	<u>\$ 5,429,393</u>

⁽¹⁾ FIPP-Facilities Improvement Partnership Program

CAPITAL PROJECT FUNDING BY DEPARTMENT

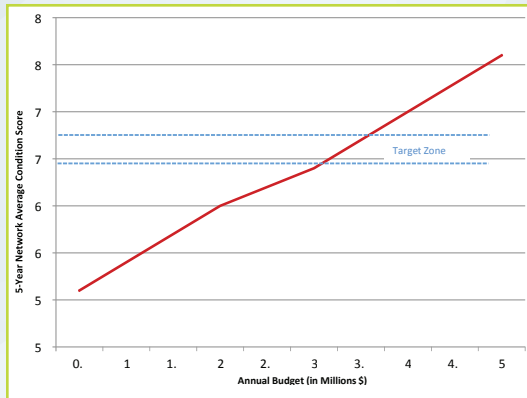
	Projects 2013	Projects 2014	Projects 2015	Projects 2016	Projects 2017	Projects 2018
Department						
General Government	\$ 345,232	\$ 432,811	\$ 895,620	\$ 578,200	\$ 275,000	\$ 250,000
Public Safety	232,211	234,398	591,500	381,200	-	113,000
Public Works	3,011,000	4,670,000	6,745,000	7,240,495	5,035,000	5,041,393
Recreation	5,785,676	3,790,896	3,825,000	519,000	4,100,000	-
Community Development	-	13,000	-	28,090	-	25,000
Unallocated	-	144,573	-	-	-	-
	\$ 9,374,119	\$ 9,285,678	\$ 12,057,120	\$ 8,746,985	\$ 9,410,000	\$ 5,429,393

OPERATIONAL IMPACT OF FY2018 CAPITAL PROJECTS

Project Name	Estimated Net Annual Impact of FY 2017 Capital Projects on Operating Budget						Five Year Total
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
General Government							
Facilities Improvement Partnership Program (FIPP)	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	250,000
General Government	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
Public Safety							
Patrol Officer Capital	90,000	-	-	-	-	-	90,000
Detective Capital	23,000	-	-	-	-	-	23,000
Public Safety	<u>113,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,000</u>
Public Works							
Citywide Signal Communications/Dunwoody ITS	375,000	-	-	-	-	-	375,000
Chamblee Dunwoody Road Peeler to Vermack Improvements	100,000	-	-	-	-	-	100,000
Meadow Lane Intersection Improvements	50,000	-	-	-	-	-	50,000
2018 Road Resurfacing	2,881,393	-	-	-	-	-	2,881,393
Womack Road Sidewalk- Oakhurst Walk to Tilly Mill Road	320,000	-	-	-	-	-	320,000
Crosswalk Improvements- Tilly Mill at Andover and Chamblee Dunwoody at Georgetown Park	20,000	-	-	-	-	-	20,000
Chamblee Dunwoody at Womack Intersection Improvement Design	150,000	-	-	-	-	-	150,000
Central Parkway Sidewalk	25,000	-	-	-	-	-	25,000
Dunwoody Club Sidewalk- Dunwoody Gaps between Whitney Landing and Winters Chapel	270,000	-	-	-	-	-	270,000
Winters Chapel Multiuse Path- Dunwoody Club to Charmant	850,000	-	-	-	-	-	850,000
Public Works	<u>5,041,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,041,393</u>
Community Development							
E-Plan Software Review	25,000	-	-	-	-	-	25,000
Community Development	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Total Capital Projects & 5 Year Impact on Operational Budget	\$ 5,429,393	\$ -	\$ -	\$ -	\$ -	\$ -	3,803,697

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

**Chamblee
Dunwoody at
Womack Road**
Intersection Improvement

FY 2018 \$150K for Design

2020
Anticipated
Construction

**Mt. Vernon @
Vermack Rd. &
Manhasset Dr.**
FY 2017 \$1,250,000
Overall Project Budget \$1.9M

100% funded
2018
Construction

**Winters Chapel
Path**
FY 2018 \$850K
Applied Towards Construction

2018
Construction

**Sidewalk
Improvements**
FY 2018 \$590k
Sidewalk construction on Womack
Road & Dunwoody Club Drive

Construction Throughout
2018

**Citywide
Signal
Communications**
FY 2018 \$375K
Local Matching Funds for
Construction

2018
Construction



CONTINUED PLANNING	
Name	Anticipated Construction
Chamblee Dunwoody - Georgetown Gateway	2020
Peeler Road Sidewalk	2021
Tilly Mill Sidewalk - N. Peachtree Road to Womack Road	2019
Westside Connector	2023
Chamblee Dunwoody Road at Spalding Drive Intersection	2019
Chamblee Dunwoody Road - Dunwoody Village	TBD

DEBT ISSUANCE AND MANAGEMENT

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

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

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

COMPUTATION OF LEGAL DEBT LIMIT

Assessed Value	\$	3,555,043,038
Debt Limit 10% of Assessed Value	\$	355,504,304
Debt Applicable to Debt Limit (at 10/31/17)	\$	9,900,000
Unused Legal Debt Limit	\$	345,604,304

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 \$355,504,304. 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 Fiscal Year Ending December 31	BONDS	
	Principal	Interest
2018	\$ 303,980	\$ 193,011
2019	343,799	186,598
2020	386,691	179,366
2021	432,872	171,252
2022	482,571	162,189
2023	536,035	152,105
2024	593,525	140,922
2025	655,323	128,559
2026	721,727	114,926
2027	793,058	99,930
2028	869,657	83,469
2029	951,890	65,435
2030	1,040,145	45,714
2031	1,788,727	35,417
	<u>\$ 9,900,000</u>	<u>\$ 1,758,892</u>

The City is obligated under an agreement through a financial institution to borrow funds from the Georgia Municipal Association for a city hall project. The total amount represents this note as of December 31, 2017. The interest rate on the note is 1.98%.

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

	Pay-As-You-Go	Debt Financing
Advantages:	No interest costs. Interest savings can be used to finance 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.



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SECTION 5

DEPARTMENTAL BUDGET DETAIL

PERSONNEL POSITION CONTROL

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

Department	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY2018
City Manager	1	1	1	2	2	2	2	2	2	2
City Clerk	1	1	1	1	1	1	1	1	1	1
Finance & Administration	1	1	1	1	1	1	1	1	1	1
City Attorney	-	1	1	1	-	-	-	-	-	-
Municipal Court	1	1	1	3	3	4	4	4	4	4
Human Resources	-	-	-	-	-	-	1	2	2	2
Police	48	52	54	54	59	61	64	68	72	76
Public Works	-	-	-	-	1	1	1	1	1	1
Parks & Recreation	-	-	-	-	-	-	-	1	1	1
Community Development	-	-	-	-	-	-	-	1	1	1
Economic Development	-	-	-	-	-	-	-	1.7	1.7	1.7
Total Full-Time Equivalent Approved Positions	52	57	59	62	67	70	74	82.7	86.7	90.7

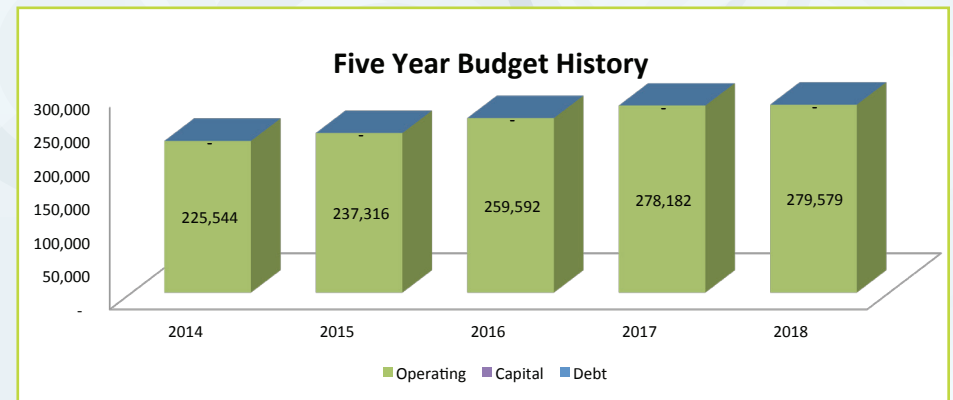
The 2018 budget includes the addition of 4 full-time positions. The Police Department will add one Patrol Officer, one Prisoner Transport Officer, and two Police Service Representatives.



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 2017 Budget	\$279,182
FY 2018 Adopted Budget	\$279,579
Change from PY Budget	\$1,397
Reasons for Change	<ul style="list-style-type: none"> Increase in training and education opportunities.

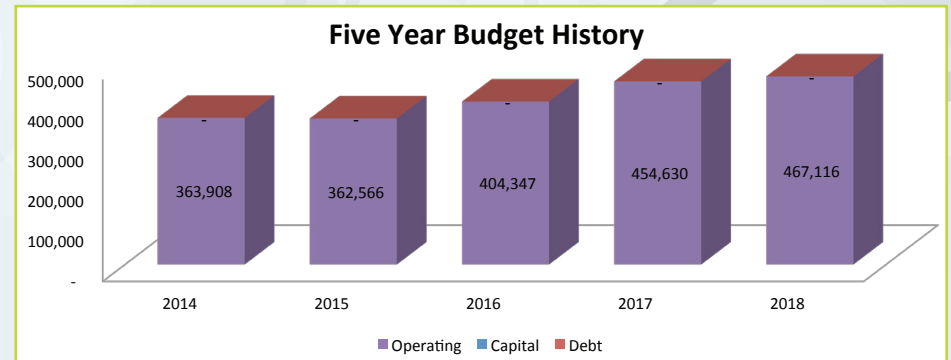
Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Regular Salaries	\$ 88,000	\$ 88,001	\$ 88,000	\$ 88,000
Group Insurance	38,156	83,191	58,441	107,538
Social Security	5,050	4,908	5,456	5,456
Medicare	1,181	1,147	1,276	1,276
Workers Compensation	285	490	209	209
Prof Services	700	10,910	4,500	4,500
Technical Services	566	-	1,000	1,000
Repairs & Maintenance		3,000	2,500	2,500
Insurance	59,416	78,727	75,000	20,000
Communications	2,163	542	6,500	6,500
Printing & Binding	1,065	-	3,550	3,550
Travel	5,187	7	9,300	15,300
Dues & Fees	2,171	7,471	3,000	3,000
Education & Training	3,490	4,812	5,250	6,550
Supplies	2,601	-	4,000	4,000
Food	659	3,473	5,500	5,500
Books & Periodicals	-	50	700	700
Small Equipment	4,995	1,750	4,000	4,000
Total Department Expenditures	\$ 215,686	\$ 288,480	\$ 278,182	\$ 279,579



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 2017 Budget	\$454,630
FY 2018 Adopted Budget	\$467,116
Change from PY Budget	\$12,486
Reasons for Change	<ul style="list-style-type: none"> • Increase in personal expenditures

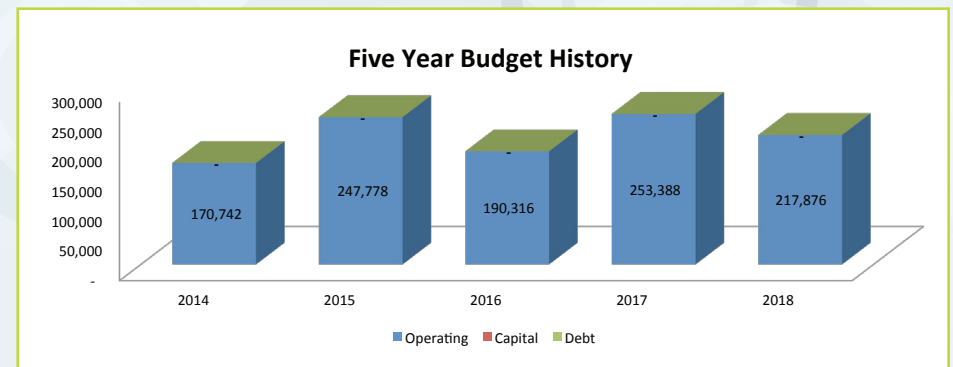
Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Regular Salaries	\$ 276,517	\$ 276,727	\$ 287,539	\$ 301,701
Group Insurance	36,530	47,141	56,461	50,230
Medicare	3,946	4,250	4,170	4,375
Retirement	51,451	60,991	65,702	68,770
Workers' Compensation	1,123	2,282	994	1,041
Prof Services	78	-	-	-
Repairs & Maintenance	578	-	-	-
Communications	1,387	1,428	1,842	1,842
Printing & Binding	376	-	625	1,000
Travel	2,796	5,695	7,400	7,400
Dues & Fees	4,429	6,355	5,255	5,345
Education & Training	2,317	2,148	5,200	5,200
Supplies	1,884	929	2,700	5,200
Food	926	1,198	1,500	1,500
Books & Periodicals	341	134	512	512
Small Equipment	1,248	7,824	4,730	3,000
Contingency			10,000	10,000
Total Department Expenditures	\$ 385,928	\$ 417,103	\$ 454,630	\$ 467,116



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 2017 Budget	\$253,388
FY 2018 Adopted Budget	\$217,876
Change from PY Budget	\$-35,512
Reasons for Change	<ul style="list-style-type: none"> Decrease in professional services due to the costs associated with the 2017 election year.

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Regular Salaries	\$ 104,186	\$ 96,886	\$ 102,970	\$ 107,542
Group Insurance	14,324	18,614	19,491	23,838
Medicare	1,507	1,522	1,494	1,560
Retirement	16,489	19,116	20,800	21,724
Workers' Compensation	322	562	244	257
Prof Svcs	811	7,269	55,000	5,000
Technical Svcs	1,350	1,920	1,000	1,250
Repairs & Maintenance	31,878	41,762	31,650	28,500
Communications	2,197	1,457	2,680	2,680
Advertising	1,279	602	2,000	2,000
Printing & Binding	795	1,675	1,500	1,500
Travel	1,238	41	3,750	3,750
Dues & Fees	527	180	275	275
Education & Training	650	156	3,475	12,475
Supplies	1,126	2,179	1,700	1,700
Food	296	312	400	400
Books & Periodicals	39	-	425	425
Small Equipment	2,239	8,390	4,534	3,000
Total Department Expenditures	\$ 181,254	\$ 202,643	\$ 253,388	\$ 217,876



CITY CLERK

2017 ACCOMPLISHMENTS

- Conducted open records training for all City staff in 2017.
- Coordinated training for all City board members, which was conducted by the City Attorney.
- Continued working with all departments to ensure compliance with the Georgia Local Government Retention Schedule.
- Continued working directly with the Deputy Director of State Archives to propose revisions to the Georgia Local Government Retention Schedule. This is accomplished by soliciting input from City of Dunwoody Department Directors and quarterly round-table meetings with other municipalities.
- Successfully qualified candidates for the November 7, 2017 General Election.

2018 GOALS AND OBJECTIVES

- Continue working with all departments to ensure records are purged and retained in compliance with the Local Government Retention Schedule
- Conduct open records training for all staff members
- Coordinate training for all City boards
- Work with the I.T. Department to ensure that the appropriate staff members are trained in the use of the new agenda/document management software

Key Performance Indicators	Actual	Actual	Actual	Actual	Actual	YTD (Sep 2017)
	FY 2012	FY 2013	FY 2014	FY 2015 (2)	FY 2016	FY 2017
Number of agendas published by 5:00 p.m. Thursday prior to City Council Meeting	N/A ⁽¹⁾	77	64	34	43	18
Number of ordinances and resolutions digitized within one week of Council action	N/A ⁽¹⁾	47	53	39	68	18
Number of open records requests	N/A ⁽¹⁾	686	1,057	1056	2266	1691

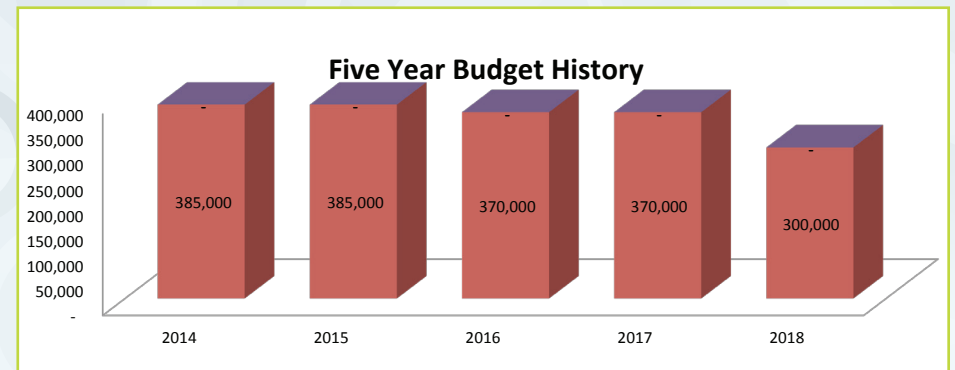
⁽¹⁾Key performance indicators were not implemented until FY 2013.

⁽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 2017 Budget	\$370,000
FY 2018 Adopted Budget	\$300,000
Change from PY Budget	\$-70,000
Reasons for Change	<ul style="list-style-type: none"> Reduction in budgeted legal services based on trend data.

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Prof Svcs	65,050	328,632	70,000	-
Prof Svcs-Legal	152,077	-	200,000	200,000
Prof Svcs-Litigation	293,783	-	100,000	100,000
Communications	96	152	-	-
Travel	-	-	-	-
Supplies	131	252	-	-
Food	-	-	-	-
Total Department Expenditures	\$ 511,137	\$ 329,036	\$ 370,000	\$ 300,000



2017 ACCOMPLISHMENTS

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

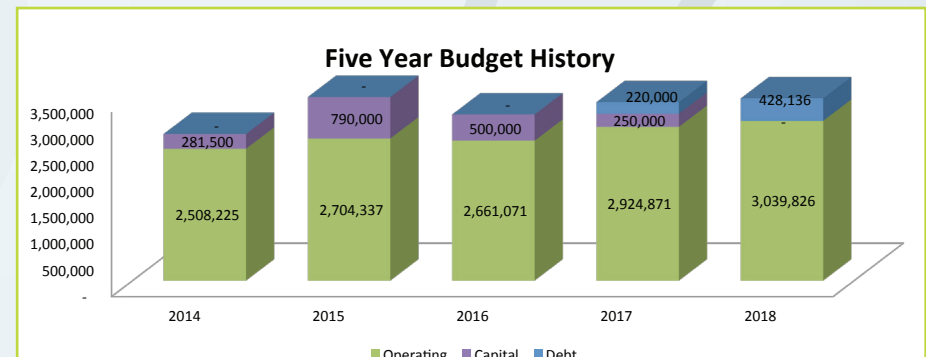
2018 GOALS AND OBJECTIVES

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

FINANCE & ADMINISTRATION

Function	The Finance and Administration Department is responsible for all financial operations, contract administration, physical plant, administrative and facility services and coordinating the annual audit. The divisions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Purchasing, Contract Administration, Human Resources, and Facilities.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide all stakeholders in a transparent and efficient manner with professional, courteous, and reliable services that are timely and accurate. The department is responsible for all financial operations, information technology, contract administration, administrative services, facility services, and coordinating the annual audit.
Current FY 2017 Budget	\$3,394,871
FY 2018 Adopted Budget	\$3,039,826
Change from PY Budget	\$-355,045
Reasons for Change	<ul style="list-style-type: none"> • Reduction in repairs and maintenance due to a new roof being placed on the TopTel building in 2017 and no such project being included in 2019. • Reduction in rental expense due to purchase of the new city hall building. • Increase in debt expenditures due to the issuance of debt to purchase the new city hall building.

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Regular Salaries	\$ 156,680	\$ 143,806	\$ 149,446	\$ 155,372
Group Insurance	20,632	26,760	27,368	34,225
Medicare	2,203	2,158	2,167	2,253
Retirement	23,789	27,938	30,189	31,386
Workers' Compensation	474	833	357	371
Other Employment Benefits	-	2,674	19,700	20,585
Official/Admin Svcs	1,009,355	1,030,946	1,110,000	1,140,000
Prof Svcs	59,540	79,745	92,660	133,767
Technical Svcs	35,127	26,189	54,080	54,080
Repairs & Maintenance	110,440	264,756	385,890	185,890
Rentals	463,439	471,600	607,020	364,516
Insurance	86,159	209,574	100,000	100,000
Communications	7,246	4,963	12,960	14,160
Advertising	322	-	3,600	3,600
Printing & Binding	8,860	4,188	11,450	11,450
Travel	5,308	4,870	3,500	5,500
Dues & Fees	62,107	84,127	67,805	53,335
Education & Training	2,944	540	2,635	4,000
Other Purchased Svcs-Other	32,197	40,666	32,400	73,200
Supplies	11,146	5,318	17,800	19,800
Electricity	37,579	54,924	156,000	156,000
Gasoline	-	-	-	5,000
Diesel	-	-	5,000	-
Food	9,918	11,306	21,225	21,500
Books & Periodicals	548	-	1,700	1,700
Small Equipment	10,505	7,946	9,919	20,000
Transfers Out-Debt	-	-	220,000	428,136
Transfers Out-Capital	500,000	428,350	250,000	-
Total Department Expenditures	\$ 2,656,516	\$ 2,934,177	\$ 3,394,871	\$ 3,039,826



ACCOUNTING AND REPORTING DIVISION

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

2017 ACCOMPLISHMENTS

- Worked with DeKalb Schools to successfully close contract to exchange property and execute intergovernmental agreement
- Privatized property and liability insurance for increased coverage at reduced rates
- Completed 2016 Annual Audit (no findings)
- Coordinated City efforts for HOST/SPLOST negotiations for potential 2017 referendum
- Completed compliance audits for staffing on primary municipal service providers (resulted in over \$20k returned to the City)
- Managed a VERY successful state legislative session
 - o Fought off tax billing statement issue (HB204) despite overwhelming support in the House
 - o Guided legislation through both chambers for hotel tax increase allowance (significant considering we were told several times along the way that it would/could not happen)
 - o Park facilities authority bill passed without objection
 - o Monitored HOST/SPLOST updates to ensure no adverse effects to Dunwoody
 - o Stopped DeKalb bill to access Dunwoody homeowners with county police pension costs
 - o Monitored and weighed in on several bills effecting Dunwoody including statewide 911 authority, stormwater bill to regulate credits, redevelopment powers act, and state sales tax information sharing

- Scheduled business license roundup (identification of unlicensed businesses) and started amnesty program
- Worked with Community Development and City Attorney to bring BYOB ordinance to Council for approval
- Seventh Annual Dunwoody Accounting Conference completed in May (~120 scheduled attendance)
- Completed a process to streamline and improve court accounting processes and reporting
- Managed the process to complete our 10th balanced annual budget
- Reduced accounts payable processing by promoting increased usage of City's procurement card program to \$1.6 million

2018 GOALS AND OBJECTIVES

- Repeat past accomplishments with successful audit and budget process in 2018
- Work with Council and state delegation during 2018 legislative session
- HOST 8th Annual Accounting Conference
- Develop internal training program to increase computer skills
- Build off experience of first business license roundup and amnesty event to develop annual program

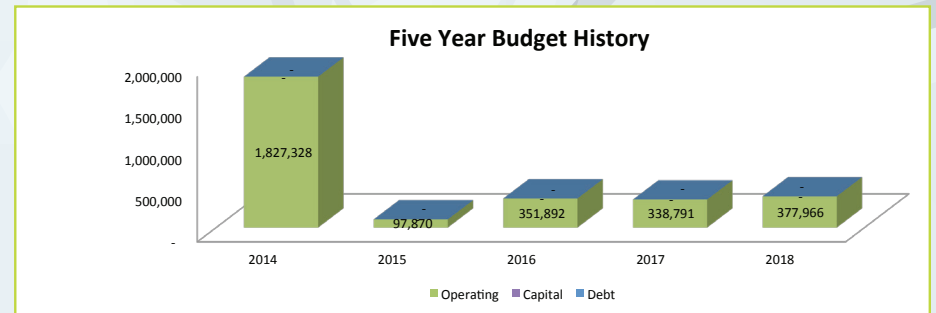
HUMAN RESOURCES DIVISION

Function	The Human Resources Division is responsible for providing support to department managers and employees regarding employment, training, employee relations, benefits, compensation and safety in order to attract, develop, motivate and retain a diverse workforce within a supportive work environment.	
Positions	2 Full Time Employees	
Mission Statement	To provide outstanding customer service and stewardship of resources in attracting, selecting, and retaining a high performing, diverse workforce.	
Current FY 2017 Budget	\$338,791	
FY 2017 Adopted Budget	\$377,966	
Change from PY Budget	\$24,601	
Reasons for Change	Increase in employee education reimbursement.	

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Regular Salaries	\$ 143,192	\$ 129,866	\$ 153,185	\$ 154,471
Group Insurance	13,419	14,582	21,435	24,182
Medicare	2,060	2,112	2,291	2,240
Retirement	21,837	27,089	31,348	31,204
Employee Unemployment Tax	-	-	-	-
Workers' Compensation	380	823	357	369
Other Employment Benefits	3,600	13,061	36,250	35,000
Official/Admin Svcs	17,341	-	-	-
Prof Svcs	7,380	-	13,420	15,000
Technical Svcs	396	151	6,200	6,200
Repairs & Maintenance	-	-	-	-
Insurance	-	-	-	-
Insurance	-	-	-	-
Communications	1,095	1,003	1,640	2,600
Advertising	-	708	500	1,500
Printing & Binding	381	-	2,200	1,800
Travel	-	-	5,000	4,800
Dues & Fees	495	1,301	1,050	1,050
Education & Training	36,279	46,985	60,100	92,100
Other Purchased Svcs-Other	-	-	-	-
Supplies	353	626	1,500	2,250
Food	2,611	-	600	600
Books & Periodicals	-	-	100	100
Small Equipment	4,544	-	1,615	2,500
Total Department Expenditures	\$ 255,364	\$ 238,308	\$ 338,791	\$ 377,966

2017 ACCOMPLISHMENTS

- Collaborated with the Police Department for the City's fourth promotional process for the Sergeant position. The process will create a register of employees who may be considered for future promotional opportunities.
- Continued to chair the City's Wellness Committee, which promotes the Wellness Program. As of July 2017, the Wellness Program sponsored two wellness challenges, four wellness workshops, a wellness breakfast, and a wellness lunch. Employee participation in the Wellness Program continues to be strong, and employee wellbeing is very much a part of the culture at the City.
- Provided all City employees with annual training on the City's harassment, discrimination and retaliation policies.
- Other accomplishments included conducting a salary survey and, with Council approval, updating City salary ranges; completing the performance evaluation process and implementing merit increases for all City employees; conducting an annual review of all City job descriptions and making appropriate updates; publishing the 2017 Employee Handbook; and filling 9 open positions through July 2017.



2018 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

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.

2017 ACCOMPLISHMENTS

- The Purchasing Division achieved a rebate from JP Morgan totaling \$19,517.97.
- Implemented a Procurement Tracking Worksheet. Results were timely and scheduled phases of project completion from initiation, procurement process, city Council approval, to issuance of contract Notice to Proceed.
- YTD FY 2017 Key Performance Indicators
 - Number of solicitations (over \$50,000) closed/due - 18
 - Number of solicitations (over \$50,00) receiving five or more responses – 11

2018 GOALS AND OBJECTIVES

- Continue to focus on increasing annual rebate dollars from JP Morgan in 2018
- Continue to maintain a Procurement Projects Tracking Sheet as management tool to insure timely and scheduled phases of project completion from initiation, procurement process, City Council approval, to issuance of contract NTP. The project will insure an effective and efficient procurement experience for departments.

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)	Actual FY 2016	YTD (Sep 2017) FY 2017
Number of solicitations (over \$50,000) closed/due	N/A ⁽¹⁾	15	23	18	20	14
Number of solicitations (over \$50,000) receiving five or more responses	N/A ⁽¹⁾	N/A ⁽²⁾	9	8	13	10

⁽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.

2017 ACCOMPLISHMENTS

- Implemented the City’s very first Occupational Tax Amnesty Program which collected almost \$36,000 in missing revenue from 27 businesses that were not in compliance.
- Strived to meet and exceed customer expectations and will continue to provide excellent customer service.
- Received a satisfactory rating of 90%.
- 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.

2018 GOALS AND OBJECTIVES

- Remain focused on providing excellent customer service and improving revenue processes.
- Conduct a thorough review of revenue policies and procedures.
- Provide an online Occupation Tax video to further assist our Dunwoody businesses with how to obtain their occupational tax certificates.

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)	Actual FY 2016	YTD (Sep 2017) FY 2017
Number of new licenses issued	N/A (1)	291	262	285	186	228
Number of license renewals issued	N/A (1)	2,307	2,286	2,297	2,271	2,238

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

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

INFORMATION TECHNOLOGY DIVISION

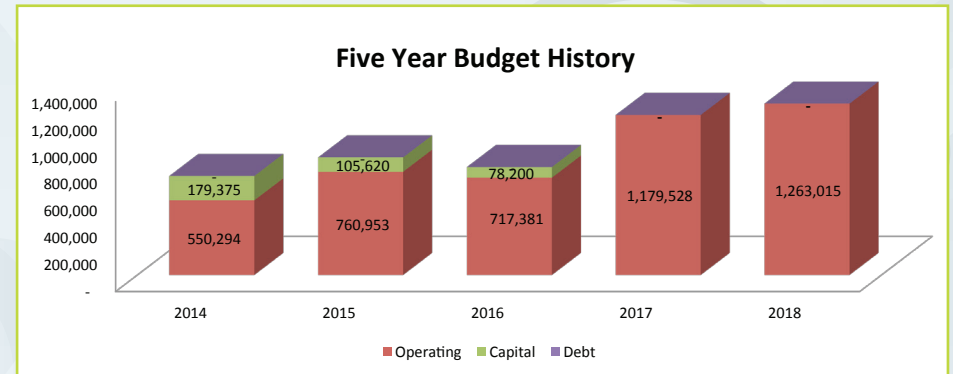
Function	The Information Technology Division is responsible for providing the City and its residents appropriate and cost-justified technology tools and solutions to collaboratively enable the delivery of services.
Positions	Consultants
Mission Statement	To provide the City of Dunwoody with a true advantage 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 2017 Budget	\$1,179,528
FY 2017 Adopted Budget	\$1,263,015
Change from PY Budget	\$83,487
Reasons for Change	<ul style="list-style-type: none"> • Increase in repairs and maintenance related to the new city hall building coming on line. • Increase in communication expenses related to the new city hall building and the North Shallowford location coming on line.

2017 ACCOMPLISHMENTS

- Accomplished 2017 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 performed four major software upgrades in 2017, including the City's ERP solution, Police Records Management, and the City's Document and Agenda Management Systems.
- Maintained an SLA response rate of over 90% and an incident resolution rate of 100%.
- GIS staff created an Open data web map for Aerial Imagery for public access. In addition GIS staff released a Bicycle Facilities map, created a Stormwater Markers collector app, a Building heights collector app, along with an Elected Representatives web map.
- GIS staff also initiated a partnership with Waze for the 2018 project of establishing a connection between Dunwoody and the Waze application for two-way communication between systems.
- Georgetown and Pernoshal Park video and security management systems
- Brookrun trail video cameras
- Buildout of the North Shallowford Rd building
- Microsoft Azure Direct connect installation
- Maintain an SLA response and resolved rate of over 90%.
- Set up Waze Feed for road closures and partial closures
- Parks Story Map
- Detailed Aerial maps for PD
- Street Light Tax Districts
- Field Editing for Cityworks
- Add municode links to Zoning
- Tree Canopy Study
- Link Zoning and land use decision to GIS
- Migrate JS apps to 4.0 api or build new SmartMap with arcgis online web app developer edition
- Transition to ArcGIS Pro
- Clean up apartment address clusters

INFORMATION TECHNOLOGY DIVISION

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Official/Admin Svcs	\$ 671,244	\$ 709,505	\$ 709,505	\$ 749,947
Professional Svcs	177	-	-	-
Technical Svcs	31,149	3,466	35,500	20,500
Repairs & Maintenance	225,649	227,330	271,418	316,878
Communications	60,286	7,296	62,259	90,640
Printing & Binding	349	-	500	500
Education & Training	3,220	-	-	8,500
Supplies	1,045	38	-	-
Small Equipment	30,908	51,996	100,346	76,050
Transfers Out-Capital	78,200	-	-	-
Total Department Expenditures	\$ 1,102,227	\$ 999,631	\$ 1,179,528	\$ 1,263,015



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	Actual	YTD (Sep 2017)
	FY 2012	FY 2013	FY 2014	FY 2015 (2)	FY 2016	FY 2017
Number of help desk tickets	N/A (1)	1,540	1,335	1,786	2,028	1,054
Number of help desk tickets resolved successfully	N/A (2)	N/A (2)	N/A (2)	1,755	1,981	1,034

(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 2017 Budget	\$585,068
FY 2017 Adopted Budget	\$566,546
Change from PY Budget	\$-18,522
Reasons for Change	<ul style="list-style-type: none"> • Increase in printing and binding to produce four City newsletters and collateral materials to be distributed at events. • Decrease in supplies as compared to the prior year which was increased for the City rebranding campaign. • Decrease in budgeted advertising expenses in line with department trends.

2017 ACCOMPLISHMENTS

- Managed all State of the City event logistics, volunteers, sponsors and participants and worked with the Mayor on program, run of show and speech elements
- Assisted Public Works department with Comprehensive Transportation Plan Update Open House, community survey, and meetings and bike and pedestrian focus group follow-up
- Worked with Parks & Recreation department on outreach, advertising and communications for Parks Master Plan Updates and coordinating future public input meetings
- Assisted with logistics, presentations and planning for Student City Council Shadow day, Kingsley 5th grade class tour of City Hall, Dunwoody Holiday Lunch event, Council for Quality Growth DeKalb Advisory meeting, etc.
- Coordinated logistics, advertising and outreach, prepared materials, set up city tent/table and staffed city events to promote civic engagement and project/program information sharing opportunities (Lemonade Days, Art Festival, Stream Clean-Up, Pic in the Park, Food Truck Concert Opening, Family Fitness Day, Memorial Day, July Fourth Parade, Pic in the park, Truck or Treat, Dunwoody Rocks, Veterans Day, and other events)

- Working with Finance Department on development of interactive portal for 2016 CAFR
- Worked with Parks and Recreation on recreation/event guidebook details, logistics, advertising and outreach

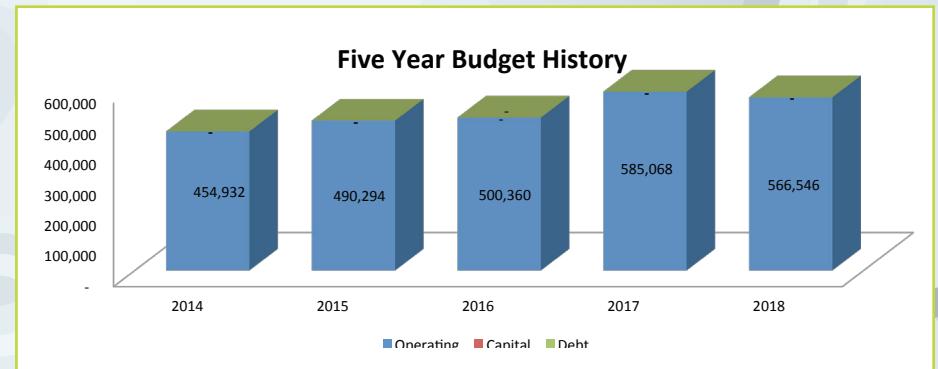
2018 GOALS AND OBJECTIVES

- Implementation of the new logo/brand
- Celebrating key milestones:
 - o 10 year Anniversary of Incorporation
 - o Move to new City Hall
 - o Opening of New Ballfields
 - o Perimeter Center Park Opening
- Successfully promote, manage and communicate 2018 Citizen satisfaction survey
- Promote opportunities for video storytelling and online visual information sharing
- Prepare materials, coordinate events, set up city tent/table and staff city events to promote civic engagement and project/program information sharing opportunities (MLK, Jr. Day of Service, Lemonade Days, Art Festival, Earth Day & Stream Clean-Up, Pic in the Park, Food Truck Concert Opening, Family Fitness Day, Memorial Day, July Fourth Parade, and other city-centric events)
- Coordinate and manage opportunities for citizen engagement

MARKETING AND PUBLIC RELATIONS DIVISION

- Manage and coordinate timely Volunteer Coordination Committee meetings and efforts
- Promote benefits and impacts of Hotel-Motel Tax initiative
- Timely creation and distribution of quarterly Dunwoody Digest newsletter
- Creative updates to promote a refreshed city website
- Work cooperatively with Dunwoody-based nonprofit sponsors to support and market events and celebrations
- Livestream Town Hall event and other important meetings

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Official/Admin Svcs	\$ 309,856	\$ 316,054	\$ 316,053	\$ 322,396
Prof Svcs	27,756	30,840	57,000	46,250
Technical Svcs	13,413	13,692	30,900	42,400
Communications	9,143	65	5,000	10,000
Advertising	87,255	78,710	106,000	40,000
Printing & Binding	11,837	27,391	23,000	79,000
Dues & Fees	-	84	1,500	2,000
Supplies	2,820	2,345	41,000	17,000
Food	384	1,368	3,000	4,000
Small Equipment	3,138	3,396	1,615	3,500
Total Department Expenditures	\$ 465,603	\$ 473,945	\$ 585,068	\$ 566,546



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	Actual	YTD (Sep 2017)
	FY 2012	FY 2013	FY 2014	FY 2015 (2)	FY 2016	FY 2017
Number of media inquiries	N/A ⁽¹⁾	212	190	147	215	169
Number of public engagement opportunities/community meetings/events	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	27	29	19
Number of attendees at engagement opportunities/community meetings/events	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	1450	7935	7632
Unique visitors to Dunwoody website	N/A ⁽¹⁾	174,260	195,288	147,741	133,669	119,695
Unique page views on Dunwoody website	N/A ⁽¹⁾	504,618	470,169	494,271	486,889	408,756
Number of Facebook posts	N/A ⁽¹⁾	385	473	339	314	293
Number of Tweets	N/A ⁽¹⁾	413	476	355	366	281

⁽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

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 2017 Budget	\$581,685
FY 2017 Adopted Budget	\$609,312
Change from PY Budget	\$27,627
Reasons for Change	<ul style="list-style-type: none"> • Increase in small equipment expense to replace eight computers and purchase three additional computers for payment windows. • Increase in personnel costs due to across the board salary increase.

2017 ACCOMPLISHMENTS

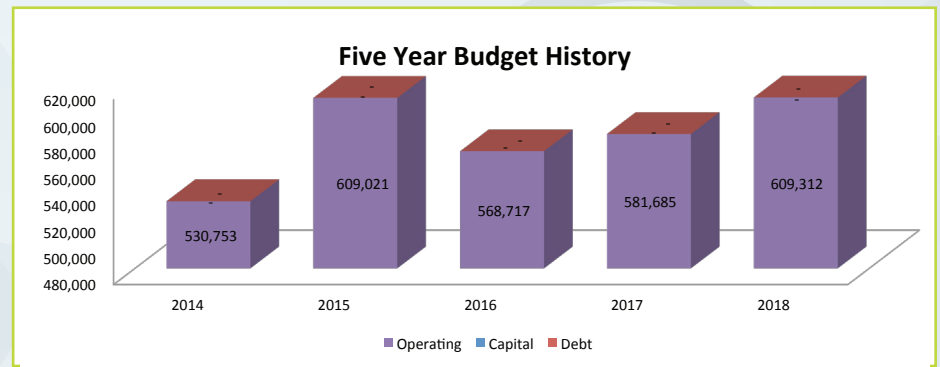
- The Court closed 77 past due citations through our fifth year of Amnesty which is geared towards individuals with past due traffic citations and or active bench warrants for failing to appear in court. The incentive of the program is to promote lawful driving privileges, settle outstanding violations with the court and reduce arrests. During the two months the program ran, the Court collected \$13,589.00 out of court and through probation services is due to collect \$5,698.00 for a total of \$19,287.00 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 90% clearance rate (The clearance rate is calculated by dividing the number of citations disposed by the number of citations filed expressed as a percentage)
- The court is now using Global Traffic Solutions, LLC to assist with collections on cases that are in failure to appear status. GTS efforts will assist in court collection measures and increase the courts clearance rate.
- The court has had a successful transition from Sentinel Probation Services to CSRA Probation Services, Inc.

2018 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.
- Staff will continue to provide Global Traffic Solutions, LLC with the necessary data to collect on cases in failure to appear status.

MUNICIPAL COURT

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Regular Salaries	\$ 174,550	\$ 162,902	\$ 182,096	\$ 190,108
Overtime Salaries	2,533	427	9,360	7,800
Group Insurance	38,324	47,940	51,151	54,377
Medicare	2,585	2,592	2,640	2,757
Retirement	28,666	26,376	36,783	38,402
Workers' Compensation	562	1,080	434	454
Prof Svcs	39,500	134,292	61,050	61,050
Prof Svcs-Court Solicitor	76,130	-	126,050	126,050
Prof Svcs-Public Defender	17,863	-	21,000	20,000
Technical Svcs	30,296	20,630	33,660	34,260
Repairs & Maintenance	21,114	8,657	18,604	22,854
Rentals	745	528	5,500	-
Communications	2,921	1,560	4,960	4,960
Printing & Binding	1,324	1,289	2,000	3,500
Travel	2,813	502	5,700	5,700
Dues & Fees	1,500	780	685	935
Education & Training	462	929	5,870	4,425
Other Purchased Svcs-Other	20	24	-	-
Supplies	2,706	1,435	5,250	5,500
Food	900	979	2,200	2,200
Books & Periodicals	586	1,200	600	1,200
Small Equipment	1,702	7,519	6,091	22,780
Total Department Expenditures	\$ 447,800	\$ 421,642	\$ 581,685	\$ 609,312



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	Actual	YTD (Sep 2017)
	FY 2012	FY 2013	FY 2014	FY 2015 (2)	FY 2016	FY 2017
Number of citations filed	N/A ⁽¹⁾	9,573	9,497	8,735	8,790	7,713
Number of cases heard at trial	N/A ⁽¹⁾	53	58	95	74	49
Number of cases disposed	N/A ⁽¹⁾	8,943	7,706	8,910	7,937	6,382
Number of docket closures	N/A ⁽¹⁾	110	167	104	122	85
Number of failure to appear notices	N/A ⁽¹⁾	1,362	1,216	830	1,101	751
Number of computerized criminal histories	N/A ⁽¹⁾	1,026	1,264	841	1,035	1,429

⁽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 2017 Budget	\$8,083,020
FY 2018 Adopted Budget	\$9,140,716
Change from PY Budget	\$1,057,696
Reasons for Change	<ul style="list-style-type: none"> • Increase in personnel expenditures due to the addition of one Patrol Officer, one Prisoner Transport Officer, and two Police Service Representatives. • Budgeted line item for insurance claims that had not been budgeted in 2017.

2017 ACCOMPLISHMENTS

- Reviewed the training needs of newly hired officers. This review included an examination of the format of the current Field Training Officer Program (FTO) versus a Police Training Officer Program (PTO). We sent two Sergeants to the PTO Train the Trainer class. The department will be implementing the new PTO training format in 2018. This program is problem based learning and resolution versus the traditional and currently employed program which is based upon task completion.
- Added additional civilian staff members to better service the administrative needs of the department and the City. This effort has allowed for increased efficiency within the department.
- Continued to investigate and prosecute suspects linked to the sexploitation of women by means of prostitution. The sexploitation of women is not a victimless crime and demands our attention. Our Detectives completed a large investigation resulting in almost 100 arrests.
- Reached 19K Facebook likes.
- Part 1 UCR crime is down in Dunwoody -15.9% in the first half of 2017.
- Hosted our most diverse Citizen Police Academy class yet.

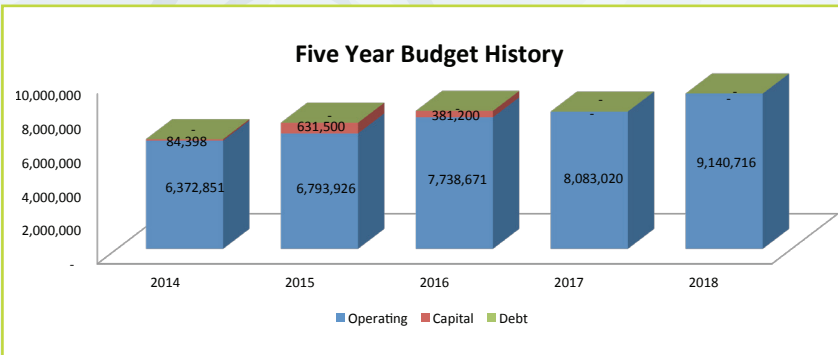
- Conducted several fundraising events such as the Polar Plunge and Cops on Donut Shops collecting over \$16,000 for Special Olympics Georgia.
- Implemented The Griffin Project in partnership with several schools of the DeKalb County Board of Education to interact and mentor special needs students in Dunwoody.

2018 GOALS AND OBJECTIVES

- Analysis of in-car and body worn camera recordings indicated a need for an additional Property and Evidence Technician who will have multiple responsibilities. The primary responsibility of this new position will be to audit and act as the department's point of contact for retention and classification of these recordings. The secondary responsibility of this new position is to assist the current Property and Evidence Technician in the maintenance and disposition of a growing body of property and evidence.
- Analysis of sex crime investigations over multiple years indicates the need to expand the investigative staffing within the department. A request for an additional detective position was submitted as a part of the budget process, which should help in this area.

POLICE DEPARTMENT

- Each year the department works with our community and City leaders to reduce the actual occurrence of crime but also to improve the community's perception of their safety.
- In order to continue to move forward positively with the recruitment and retention of quality staff, we have moved forward with a number of suggestions to help in these areas. In addition, the department is exploring and will likely begin hiring non-certified police officers and sending them to the police academy.



Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Regular Salaries	\$ 3,856,570	\$ 3,747,007	\$ 3,971,788	\$ 4,387,804
Overtime Salaries	137,416	150,110	306,725	313,112
Group Insurance	824,768	1,125,953	1,315,643	1,701,952
Medicare	56,768	59,693	63,747	68,164
Retirement	621,588	716,390	864,260	949,585
Unemployment Insurance	30	-	-	-
Workers' Compensation	157,582	229,370	170,368	178,987
Prof Svcs	18,345	24,972	33,000	22,550
Technical Svcs	29,636	19,217	31,200	15,600
Repairs & Maintenance	297,313	384,448	346,143	346,057
Rentals	30,833	33,955	28,252	35,884
Insurance	173,300	500,549	219,814	215,361
Insurance Claims	31,960	27,662	-	20,000
Communications	79,967	79,334	87,708	92,009
Advertising	1,878	468	2,500	3,300
Printing & Binding	7,343	6,007	7,600	8,300
Travel	50,743	60,463	39,000	42,900
Dues & Fees	8,483	14,808	18,176	16,676
Education & Training	38,049	56,098	47,135	51,570
Other Purchased Svcs-Other	40	-	-	-
Supplies	164,067	187,167	149,784	174,024
Gasoline	143,860	163,032	-	233,000
Food	3,753	5,945	250,000	6,500
Books & Periodicals	815	1,867	6,500	2,500
Cash Over & Short	10	-	2,500	-
Small Equipment	252,591	254,887	-	175,881
Machinery & Equipment	-	-	121,177	79,000
Transfers Out-Capital	381,200	-	-	-
Total Department Expenditures	\$ 7,368,909	\$ 7,849,404	\$ 8,083,020	\$ 9,140,716

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)	Actual FY 2016	YTD (Sep 2017) FY 2017
Number of calls	N/A (1)	24481	24,775	56,399	43,343	46,275
Number of Priority 1 calls	N/A (1)	416	547	550	529	313
Number of alarm Calls	N/A (1)	4549	3,632	3,648	2,626	2,592
Officer-initiated incidents	N/A (1)	N/A (2)	N/A (2)	31,011	23,999	27,053
Number of Part 1 violent crimes	N/A (1)	58	62	88	70	41
Number of Part 1 property crimes	N/A (1)	1844	2,030	2,058	1,549	1,430

(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	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Transfers to E911	-	\$ 150,492	\$ 175,000	\$ 175,000
Total Department Expenditures	-	\$ 150,492	\$ 175,000	\$ 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 2017 Budget	\$3,563,414
FY 2018 Adopted Budget	\$2,808,756
Change from PY Budget	\$-754,658
Reasons for Change	<ul style="list-style-type: none"> • FY 2017 mid-year budget amendment increased the transfers to capital for additional projects Council voted to start in FY17. • In FY2017 there was not budget for the tree fund, whereas there is in 2018.

PUBLIC WORKS & STORMWATER

PUBLIC WORKS – ADMINISTRATION

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Regular Salaries	\$ 123,307	\$ 121,260	\$ 127,728	\$ 137,405
Group Insurance	20,472	22,702	26,651	29,069
Medicare	1,766	1,862	1,852	1,993
Retirement	19,805	18,886	25,801	27,756
Workers' Compensation	583	1,217	514	554
Official/Admin Svcs	307,998	314,657	330,050	339,951
Prof Svcs	15,289	151,930	155,800	110,000
Tree Fund Expenses	59,655	67,860	-	92,000
Technical Svcs	7,600	2,400	7,400	2,400
Repairs & Maintenance	2,795	68,035	24,300	35,065
Insurance Claims	-	-	1,000	1,000
Communications	2,195	1,118	2,400	2,200
Advertising	1,219	3,202	1,500	2,000
Printing & Binding	2,350	360	1,200	1,200
Travel	970	43	4,780	4,750
Dues & Fees	-	720	225	500
Education & Training	1,383	-	3,000	3,000
Licenses	21	-	-	-
Supplies	1,176	2,330	1,500	2,800
Electricity	462,902	478,598	485,000	492,120
Food	232	638	-	-
Books & Periodicals	-	-	250	100
Small Equipment	319	3,840	300	500
Total Department Expenditures	\$ 1,032,036	\$ 1,261,658	\$ 1,201,252	\$ 1,286,363

PUBLIC WORKS – MAINTENANCE

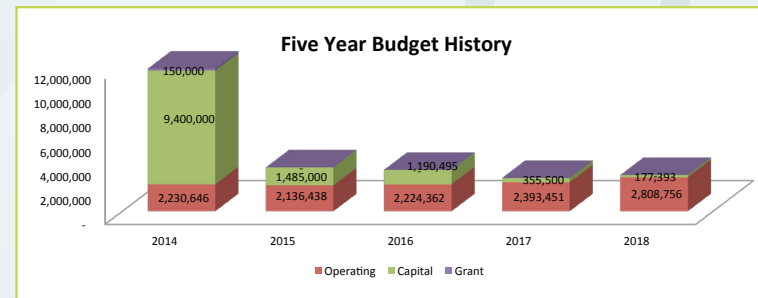
Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Professional Services	-	\$ 864	-	\$ 50,000
Repairs & Maintenance	1,106,731	779,655	1,200,500	1,225,000
Insurance Claims	526	311	-	-
Supplies	86,715	35,795	65,000	70,000
Transfers Out-Capital	432,931	213,300	1,096,662	177,393
Transfers to Grants Fund	-	-	-	-
Total Department Expenditures	\$ 1,626,903	\$ 1,029,925	\$ 2,362,162	\$ 1,522,393

2017 ACCOMPLISHMENTS

- Completed the intersection improvements project on North Peachtree Road at Tilly Mill Road and Peeler Road.
- Completed over 28 lane miles of pavement resurfacing. The city has now resurfaced nearly half of all city roads.
- Completed sidewalks on Olde Village Lane and a section of Winters Chapel Road at Dunwoody Club Drive.
- Completed engineering plans for Tilly Mill sidewalk and Womack sidewalk
- Completed 18 pipe lining and 6 pipe replacement projects including pipe replacements under North Peachtree Way and Bentbrook Drive

2018 GOALS AND OBJECTIVES

- Complete 22 lane miles of paving
- Construct sidewalks on Dunwoody Club Drive, Central Parkway, Womack Road and Tilly Mill Road
- Complete improvements on Roberts Drive in conjunction with the new Austin Elementary School
- Complete the design for intersection improvements at Chamblee Dunwoody Road and Womack Road
- Implement signal communication improvements through two construction projects: Perimeter
- Activity Center Intelligent Transportation System (ITS) Upgrades and Dunwoody ITS



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)	Actual FY 2016	YTD (Sep 2017) FY 2017
Number of public works service requests	N/A ⁽¹⁾	N/A ⁽¹⁾	625	777	819	481
Number of stormwater service requests	N/A ⁽¹⁾	N/A ⁽¹⁾	125	132	128	82

⁽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	1 Full Time Employee and Consultants
Mission Statement	To provide essential services, facilities and programs necessary for the positive development and well-being of the community through the provision of parks, greenways, trails and recreational facilities while working in cooperation with other service providers in the community in order to maximize all available resources.
Current FY 2017 Budget	\$3,690,201
FY 2018 Adopted Budget	\$2,306,076
Change from PY Budget	\$-1,384,126
Reasons for Change	<ul style="list-style-type: none"> • No transfers out for debt for FY18 as all debt related to parks was paid in FY17 • Decrease in professional services due to the Parks Master Plan being completed in FY17.

2017 ACCOMPLISHMENTS

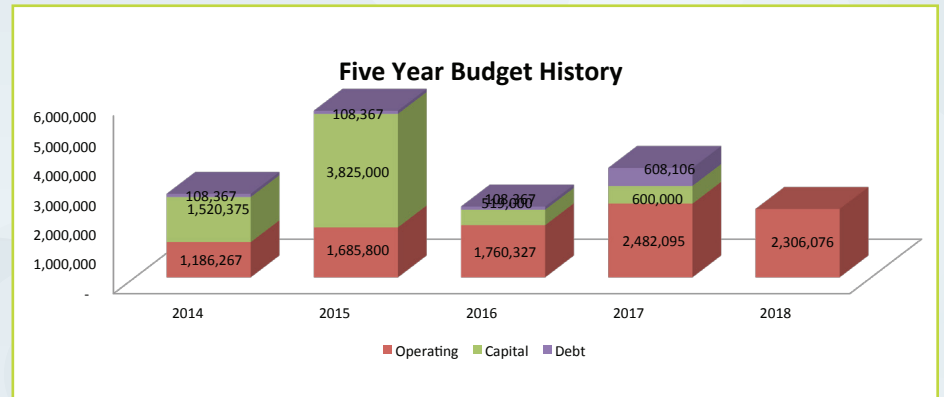
- Through the Facility Improvement Partnership Program, continued the rehabilitation of the Donaldson Bannister Farm by providing ADA access throughout the park and also began construction of the new North Woods Pavilion at the Dunwoody Nature Center.
- Began construction of the new baseball fields at Brook Run Park and started construction of the Perimeter Center and Georgetown Connector Trail.
- Adopted the Parks Master Plan update that will guide future development of the Park System.
- Hosted a variety of new Community Events to include Pics in the Park, several community concerts, a Wine Stroll a Memorial Day Event.
- Launched the new online Parks Registration Portal for residents to book rental facilities and register for programs.

2018 GOALS AND OBJECTIVES

- Parking lot and site improvements at the North DeKalb Cultural Arts Center and Library
- Construct a restroom facility at Windwood Hollow Park
- Begin implementation of the Brook Run Park Master Plan
- Launch new Community Events and Programs
- Improve preventative maintenance standards in Parks Operations

PARKS & RECREATION

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Regular Salaries	\$ 98,262	\$ 94,404	\$ 101,010	\$ 106,425
Group Insurance	18,062	25,836	23,938	33,396
Medicare	1,260	1,356	1,465	1,544
Retirement	14,409	18,115	20,404	21,498
Workers' Compensation	388	960	407	429
Official/Admin Svcs	78,000	161,038	161,037	165,869
Prof Svcs	97,305	89,740	449,250	134,140
Technical Services	405	-	-	6,000
Repairs & Maintenance	1,197,918	1,008,764	1,230,000	1,368,000
Rentals	3,882	2,940	63,584	6,525
Insurance	34,935	103,890	45,000	45,000
Insurance Claims	-	-	-	-
Communications	1,235	1,530	7,000	7,000
Advertising	-	2,134	-	5,000
Printing & Binding	840	-	-	3,500
Travel	-	1,192	3,600	3,600
Dues & Fees	941	348	500	550
Education & Training	-	-	1,800	1,800
Supplies	112,594	74,388	143,000	170,200
Utilities	171,181	182,511	225,600	225,600
Food	147	388	-	-
Small Equipment	16013.89	3,543	4,500	-
Transfers Out-Debt	108,367	364,865	608,106	-
Transfers Out-Capital	155,982	360,000	600,000	-
Total Department Expenditures	\$ 2,112,127	\$ 2,497,941	\$ 3,690,201	\$ 2,306,076



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)	Actual FY 2016	YTD (Sep 2017) FY 2017
Number of parks service requests	N/A ⁽¹⁾	28	30	20	24	18

⁽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 2017 Budget	\$2,304,428
FY 2018 Adopted Budget	\$2,024,514
Change from PY Budget	-\$279,914
Reasons for Change	<ul style="list-style-type: none"> • Decrease in professional services due to 2018 consultant fees • Increase in legal fees for in house review of code revisions.

2017 ACCOMPLISHMENTS

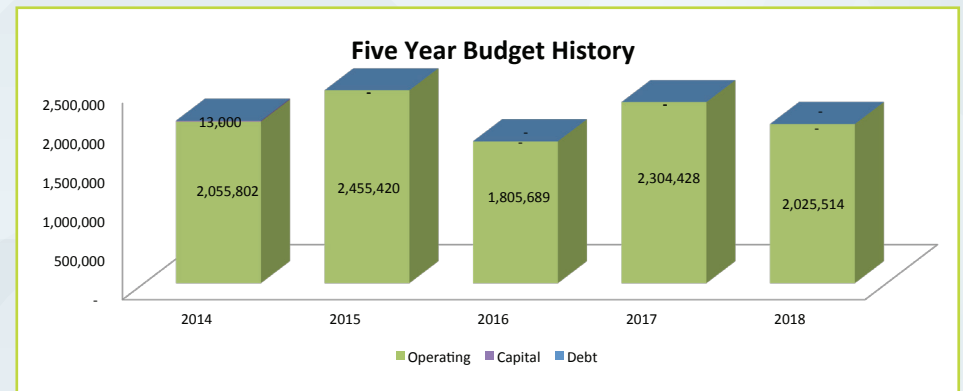
- Updated the City's Sign Ordinance, Chapter 20.
- Tree City USA status renewed.
- Tree ordinance was updated and received PC approval.
- Ordinance approved allowing back yard chickens.
- Modified the thresholds for compliance for development in Dunwoody Village Overlay.
- Completed and approved Perimeter Center Overlay.
- Chapter 27 updated created parking and add bicycle parking.
- Pool fences were aligned with DeKalb County.
- The Sustainability Committee recently selected ECOFLO to provide services for two Household Hazardous Waste Events and staff selected TBF Computing for the electronic recycling event. In event in June was held at Georgia State University.
- LCI for Georgetown updated.
- LCI for Dunwoody Village Overlay updated.
- Initiated Occupational Tax Certificate inspections.
- Updated the IGA with DeKalb County Fire Department.
- New solar panel application complete.
- Code enforcement issued 216 citations to date. This is up over 2016 by 167 cases.
- Building Department issued 962 permits.
- Planning issued 17 Land Disturbance permits and 46 sign permits.
- Complete a Peachtree Industrial Boulevard Small Area Study
- Went live with new permitting/planning software.

2018 GOALS AND OBJECTIVES

- Continue Zoning Ordinance updates.
- Complete is PIB Small Area study
- Continue to work on the Village Overlay.

COMMUNITY DEVELOPMENT

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Regular Salaries	\$ 124,727	\$ 120,365	\$ 127,505	\$ 118,269
Group Insurance	18,349	26,683	24,158	32,616
Medicare	1,763	1,858	1,849	1,715
Retirement	18,923	20,681	25,757	23,891
Workers' Compensation	304	694	304	283
Official/Admin Svcs	1,572,923	1,243,950	1,819,000	1,494,000
Prof Svcs	77,540	-	130,000	75,000
Prof Svcs-Legal	-	-	-	50,000
Technical Svcs	42,209	23,287	65,000	60,000
Repairs & Maintenance	32,618	449	41,000	45,000
Rentals	6,254	8,585	12,000	12,000
Insurance Claims	-	-	-	25,000
Communications	2,919	1,123	780	840
Advertising	6,275	3,576	15,000	20,000
Printing & Binding	2,024	5,527	5,000	7,000
Travel	2,845	113	5,500	6,000
Dues & Fees	1,302	24	2,900	2,900
Education & Training	2,330	240	9,000	9,500
Supplies	12,234	7,164	13,000	15,000
Gasoline	-	-	-	2,000
Food	1,283	367	2,500	3,000
Books & Periodicals	326	-	1,100	2,500
Small Equipment	1,514	14,935	3,074	18,000
Total Department Expenditures	\$ 1,928,661	\$ 1,479,620	\$ 2,304,428	\$ 2,024,514



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)	Actual FY 2016	YTD (Sep 2017) FY 2017
Number of plans received for review	N/A ⁽¹⁾	2,057	1,947	1,022	985	1,469
Number of inspections requested	N/A ⁽¹⁾	5,955	4,923	5,214	5,090	2,862
Number of permits issued	N/A ⁽¹⁾	1,585	1,548	1,355	1,107	963
Number of new code compliance complaints	N/A ⁽¹⁾	104	277	221	194	220

⁽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	\$306,792
FY 2017 Adopted Budget	\$288,064
Change from PY Budget	-\$18,728
Reasons for Change	<ul style="list-style-type: none"> Decrease in professional services due to the completion of the project for which the consultant was hired.

2017 ACCOMPLISHMENTS

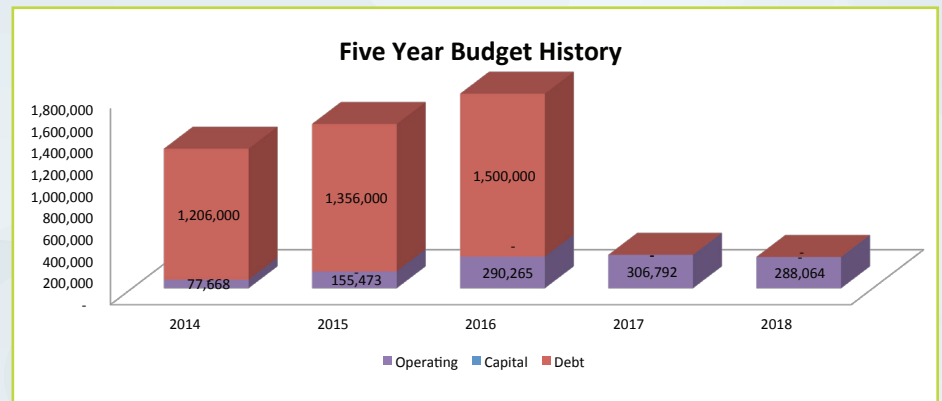
- Held over 120 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- Marketing Partnerships
 - o Coordinated the partnership between the City, Chamber and CVB to publish the Atlanta Business Chronicle's Dunwoody Market Report that included 12 articles focused on Dunwoody's economy, housing and lifestyle.
 - o Worked with the Dunwoody and Sandy Springs Convention and Visitors Bureau to publish the first "Central Perimeter Guide" highlighting the live, work, play assets of Dunwoody, Sandy Springs, and Brookhaven.
 - o Created the "Shape Dunwoody Speaker Series" to highlight planning, economic development and infrastructure issues impacting Dunwoody's long-term competitiveness. The first series hosted over 180 attendees.
- Successfully managed the Hotel Motel Tax increase process raising over \$850,000 per year for tourism product investments.
- The new 128 room Marriott Residence Inn opened in the Summer of 2017.

2018 GOALS AND OBJECTIVES

- Host 120 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- Extend our partnership with the city of Sandy Springs, Brookhaven and the Perimeter Community Improvement District to support joint marketing efforts for the Perimeter Market.
- Expand our recruitment efforts to back fill the office space being vacated by State Farm as they relocate to Park Center.
- Increase redevelopment efforts on the east side of Dunwoody along Winters Chapel Road and Peachtree Industrial Boulevard.

ECONOMIC DEVELOPMENT

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Regular Salaries	\$ 153,313	\$ 147,766	\$ 156,923	\$ 164,853
Group Insurance	12,346	15,293	19,373	19,468
Medicare	2,182	2,294	1,567	1,660
Retirement	18,944	22,740	31,699	33,301
Workers' Compensation	608	1,495	552	582
Prof Svcs	30,000	30,000	30,000	-
Technical Svcs	8,296	-	8,000	9,000
Communications	657	550	968	500
Advertising	29,870	20,688	39,595	37,200
Printing & Binding	141	77	1,500	1,200
Travel	1,876	924	13,500	16,100
Dues & Fees		1,812	-	3,000
Utilities	26	-	-	-
Education & Training	38,286	-	-	-
Food	1,531	782	1,500	1,200
Small Equipment		3,396	1,615	-
Transfers Out-Debt	1,500,000	-	-	-
Total Department Expenditures	\$ 1,798,076	\$ 247,817	\$ 306,792	\$ 288,064



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)	Actual FY 2016	YTD (Sep 2017) FY 2017
Number of Dunwoody businesses met	N/A ⁽¹⁾	126	122	149	138	85
Number of recruitment meetings held	N/A ⁽¹⁾	150	149	142	136	107
Number of new jobs announced	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	2,700	200	225
Capital investments announced	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	\$87.44M	\$221.25M	\$8.35M

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

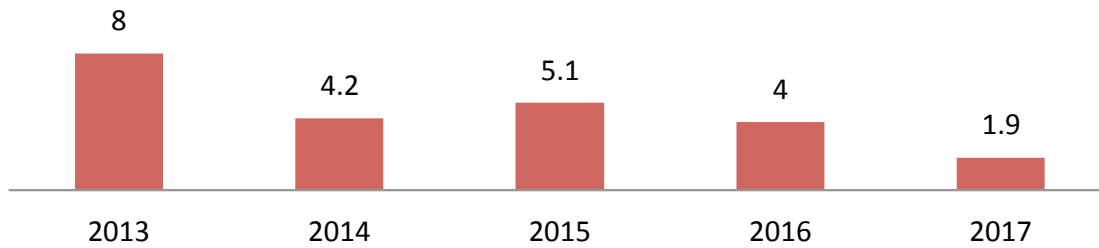
⁽²⁾Key performance indicators were not implemented for this item until FY 2015.

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

ECONOMIC DEVELOPMENT

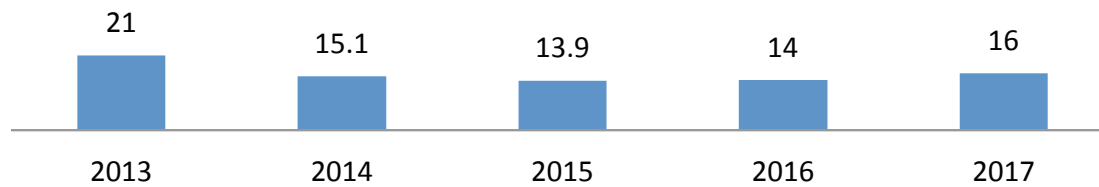
Retail Space Vacancy Rate

154 buildings, 4.44 million square feet



Office Space Vacancy Rate

182 buildings, 8.65 million square feet



CONTINGENCY

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Contingency	-	-	\$ 300,000	\$ 250,000
Total Department Expenditures	-	-	\$ 300,000	\$ 250,000

PROPRIETARY FUND – STORMWATER

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Stormwater Utility Charges	\$ 2,010,908	\$ 2,010,908	\$ 1,933,514	\$ 2,007,197
Interest Revenue	1,447	5,183	800	800
Fund Equity Transfer In	525,000	103,908	103,908	84,287
Total Fund Revenues	\$ 2,537,355	\$ 2,119,999	\$ 2,038,222	\$ 2,092,283
Official/Admin Svcs	225,000	229,500	218,659	225,200
Prof Svcs-Stormwater	74,023	37,715	107,500	92,000
Repairs & Maintenance	1,751,418	1,261,663	1,654,118	1,726,883
Rep & Maint-Riprap Program	4,244	2,766	5,000	5,000
Insurance Claims	1,000	-	-	1,000
Printing & Binding	-	-	500	500
Dues & Fees	500	3,468	1,945	1,500
Supplies	20,846	29,268	50,000	40,000
Books & Periodicals	-	-	500	-
Small Equipment	348	-	-	200
Depreciation	96,633	-	-	-
Capital Contingency	4,375	-	-	-
Total Fund Expenses	\$ 2,178,387	\$ 1,564,380	\$ 2,038,222	\$ 2,092,283

CAPITAL PROJECTS FUNDS

Capital Projects Fund

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Interest Revenue	\$ 15,506	\$ 45,808	-	-
Contrib & Donations	\$ 50,000	-	-	-
Transfers In-100	1,548,313	723,300	1,946,662	177,393
Transfers In-HOST	7,198,673	3,000,000	7,882,831	5,252,000
Proceeds from the Sale of Prop		-	3,600,000	
Use of PY Reserves		3,500,000	13,400,000	

Total Fund Revenues \$ 8,812,492 \$ 7,269,108 \$ 26,829,493 \$ 5,429,393

Information Technology

Technical Services	-	-	-	-
Repairs & Maintenance	-	-	-	-
Small Equipment	-	-	-	-
Machinery & Equipment	99,725	4,032	-	-
Total Information Technology	99,725	4,032	-	-

Facilities

Buildings	8,657,335	1,065,149	12,183,825	250,000
Small Equipment	522	-	-	-
Total Facilities	8,657,857	1,065,149	12,183,825	250,000

Police

Small Equipment	-	-	-	-
Machinery & Equipment	488,728	761,446	100,000	113,000
Total Police	488,728	761,446	100,000	113,000

Public Works

Professional Services	61,788	222,962		
Repairs & Maintenance	90,573		2,920,000	2,881,393
Infrastructure	7,822,415	2,418,500	2,210,000	2,160,000
Machinery & Equipment	210			
Total Public Works	7,974,986	2,641,462	5,130,000	5,041,393

Parks & Recreation

Professional Services	165,830			
Repairs & Maintenance			163,750	
Sites	62,150		350,000	
Site Improvements	714,496	17,867,791	4,801,918	
Buildings	128,729			
Infrastructure	-			
Machinery & Equipment	56,971		4,100,000	
Total Parks & Recreation	1,128,175	17,867,791	9,415,668	-

Community Development

Machinery & Equipment	28,070	-	-	25,000
Total Community Development	28,070	-	-	25,000

Total Fund Expenditures \$ 18,377,542 \$ 22,339,880 \$ 26,829,493 \$ 5,429,393

HOST Fund

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Homestead Option Sales Tax	\$ 6,398,673	-	\$ 5,955,748	\$ 5,250,000
Interest Revenue	1,841	2,389	4,500	2,000
Fund Equity Transfer In	800,000	200,000	1,922,583	-

Total Fund Revenues \$ 7,200,514 \$ 202,389 \$ 7,882,831 \$ 5,252,000

Transfers to Capital Projects Fund 7,198,673 2,822,700 7,882,831 5,252,000

Total Fund Expenditures \$ 7,198,673 \$ 2,822,700 \$ 7,882,831 \$ 5,252,000



DEBT SERVICE FUNDS

Debt Service Fund

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Operating Transfers In-100	\$ 1,608,367	\$ 364,865	\$ 608,106	\$ 428,136
Use of Prior Year Reserves	-	-	\$ 800,000	\$ 68,555
Total Fund Revenues	\$ 1,608,367	\$ 364,865	\$ 1,408,106	\$ 496,691
Lease Principal				\$ 303,980
Lease Interest				\$ 193,011
Transfers Out-CU	\$ 841,040	\$ 3,514,643	\$ 1,408,106	-
Total Fund Expenditures	\$ 841,040	\$ 3,514,643	\$ 1,408,106	\$ 496,991

Urban Redevelopment Agency Fund

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
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	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
E911 Service Fees	\$ 1,215,615	\$ 1,012,942	\$ 1,050,000	\$ 1,050,000
Transfers In	-	150,492	175,000	175,000
Total Fund Revenues	\$ 1,215,615	\$ 1,163,434	\$ 1,225,000	\$ 1,225,000
Communications	\$ 70,892	\$ 33,867	\$ 100,000	\$ 100,000
Equipment	1,676	9,862	-	-
Intergovernmental-E911	1,125,000	1,125,000	1,125,000	1,125,000
Total Fund Expenditures	\$ 1,197,568	\$ 1,168,729	\$ 1,225,000	\$ 1,225,000

Grants Fund

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Federal Grants	\$ 806,883	\$ 562,567	\$ 1,017,000	-
State Grants	588,572	715,033	300,000	418,607
Total Fund Revenues	\$ 1,395,456	\$ 1,277,600	\$ 1,317,000	\$ 418,607
Police	\$ 113	-	\$ 17,000	-
Public Works	1,427,259	1,240,700	1,300,000	418,607
Parks & Recreation	-	-	-	-
Total Fund Expenditures	\$ 1,427,371	\$ 1,240,700	\$ 1,317,000	\$ 418,607

SPECIAL REVENUE FUNDS

Hotel / Motel Excise Tax Fund

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Hotel/Motel Excise Tax	\$ 2,669,185	\$ 2,868,658	\$ 2,700,000	\$ 2,800,000
Interest Revenue	13	16	-	-
Total Fund Revenues	\$ 2,669,197	\$ 2,868,675	\$ 2,700,000	\$ 2,800,000
Transfers to General fund	\$ 1,601,523	\$ 1,721,195	\$ 1,620,000	\$ 1,680,000
Transfers to Dunwoody CVB	1,067,674	1,147,463	1,080,000	1,120,000
Total Fund Expenditures	\$ 2,669,197	\$ 2,868,658	\$ 2,700,000	\$ 2,800,000

Motor Vehicle Rental Excise Tax Fund

Account Name	2016 Actual	2017 Prorata Based on YTD	2017 As Amended	2018 Approved
Motor Vehicle Rental Excise Tax	\$ 99,130	\$ 100,786	\$ 100,000	\$ 100,000
Total Fund Revenues	\$ 99,130	\$ 100,786	\$ 100,000	\$ 100,000
Transfers to General fund	\$ 99,130	\$ 100,786	\$ 100,000	\$ 100,000
Total Fund Expenditures	\$ 99,130	\$ 100,786	\$ 100,000	\$ 100,000



SECTION 6

APPENDIX

DUNWOODY DEMOGRAPHICS

Dunwoody Population, Households, and Forecast: 2000-2025

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

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

DeKalb Population and Forecast: 2000-2025

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

Dunwoody Population by Age: 2000-2010

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

Dunwoody Population by Age: 2000-2025

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

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

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

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

DUNWOODY DEMOGRAPHICS

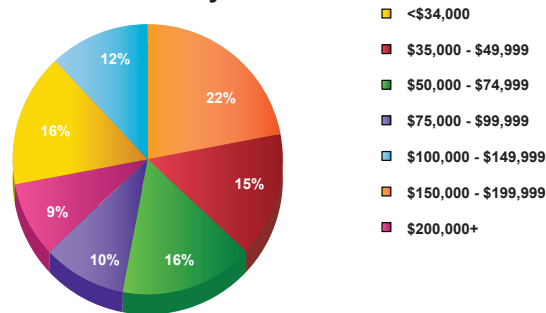
While the larger majority of the population remains racially white, it is important to note that 40% of the Dunwoody population are residents of other races and Dunwoody will continue to become a more ethnically diverse area over time.

Dunwoody Population By Race

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

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

2010 Dunwoody Household Income



Dunwoody: Population 25+ by Educational Attainment

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

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

GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

36-81-2. Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5. Nothing in this Code section shall preclude the utilization of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function while another individual,

designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

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

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

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

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

(d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents

during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, to the news media.

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

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

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

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

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

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

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

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



GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

A

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

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

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

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

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

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

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

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

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

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

B

BEGINNING FUND BALANCE: A revenue account used to record resources available for expenditure in one fiscal year because of revenues collected in

excess of the budget and/or expenditures less than the budget in the prior fiscal year.

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

D

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

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

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

DEPARTMENT: A major administrative division of the City with indicated overall

management responsibility for an operation or a group of related operations within a functional area.

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

E

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

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

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

F

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

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

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

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

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

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

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

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

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

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

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

G

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

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

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

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

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

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

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

L

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

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

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

M

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

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

O

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

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

P

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

PERFORMANCE MEASURE: An indicator that measures the degree of accomplishment of an activity. The three types used in the local government are:
Effectiveness - The degree to which performance objectives are being achieved.
Efficiency - The relationship between work performed and the resources required to perform it. Typically presented as unit costs.

Workload - A quantity of work performed.

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

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

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

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

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

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

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

R

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

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

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

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

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

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

S

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

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

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

T

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

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

U

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

W

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



City of
Dunwoody
Georgia

City of Dunwoody, Georgia
Annual Operating and Capital
Budget 2018

