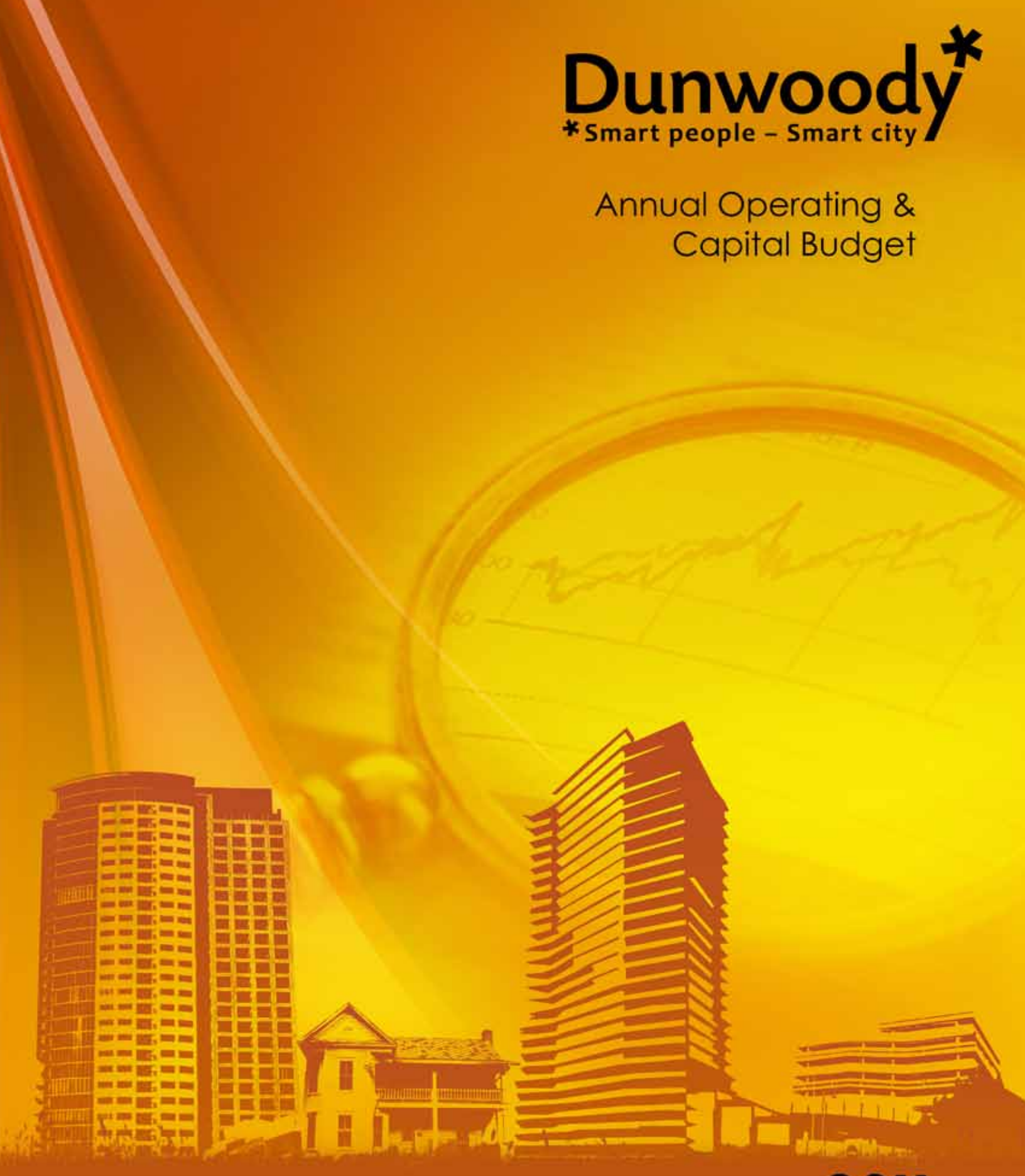
Dunwoody*

*Smart people – Smart city

Annual Operating & Capital Budget



2011

Dunwoody

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Dunwoody

Georgia

For the Fiscal Year Beginning

January 1, 2010

President

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, 2010. 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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Annual Operating & Capital Budget

Fiscal Year 2011

Prepared by Authority of City Council
City of Dunwoody, Georgia

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General Information

Section 1

Budget Message

To: The Honorable Mayor and City Council
From: Warren Hutmacher, City Manager
Date: October 25, 2010
Subject: Proposed Budget for the Fiscal Year Ending December 31, 2011

I respectfully submit for your consideration the City of Dunwoody's proposed balanced budget for fiscal year 2011 (FY2011). This document represents an effective annual spending plan allowing the City to meet its highest priorities, previously established by the Mayor and City Council, in a sustainable manner. Moving forward, Public Hearings will involve our citizens and provide the opportunity for their input to improve our budget document while affording you ample time to further balance needs and priorities for our City. Once we reach consensus, the resulting final budget passes by a simple majority vote.

Despite a weakened national economy, Dunwoody continues to remain strong; though not completely immune from the pressures. I believe this budget represents the best possible plan for meeting the operating needs of the City for the coming year, maintaining and enhancing the City's long term economic growth programs while ensuring the citizens continue to enjoy a quality of life few municipalities can match. I am pleased that this budget allows us to meet the critical needs of our constituency without increasing the City's millage rate.

Budget Brief

The FY2011 City of Dunwoody budget for all appropriated funds totals approximately $22.5 million in revenues. This budget funds traditional government services such as public safety and infrastructure maintenance including repaving and traffic control systems. Although still recovering from the national economic recession, many local

	2009 Actual	Amended 2010 Budget	2011 Proposed	Change
Taxes	16,143,877	15,667,847	17,920,000	14.37 %
Licenses & Permits	1,174,800	905,000	780,000	(13.81) %
Intergovernmental Revenues	-	2,000	275,000	
Charges For Services	327,366	318,246	360,000	13.12 %
Fines & Forfeitures	645,095	1,100,000	1,240,000	12.73 %
Investment Income	7,968	7,000	5,000	(28.57) %
Contributions & Donations	73,889	2,560	2,000	(21.88) %
Miscellaneous Revenue	3,647	56,000	63,000	12.50 %
Total Department Revenues	**18,376,642**	**18,058,653**	**20,645,000**	**23.51 %**
City Council	141,770	201,265	203,904	1.31 %
City Manager	245,214	223,998	226,564	1.15 %
City Clerk	154,840	159,621	198,133	24.13 %
City Attorney	327,894	317,700	367,000	15.52 %
Finance & Administration	3,187,815	3,561,388	3,706,115	4.06 %
Nondepartmental	1,678,421			
Municipal Court	194,533	256,057	278,336	8.70 %
Police	5,059,654	5,024,235	5,792,640	15.29 %
Police Works	2,333,315	3,314,534	5,790,947	74.71 %
Community Development	1,724,838	2,277,100	2,194,250	(3.64) %
Contingency	-	250,000	575,000	130.00 %
Total Department Expenditures	**15,048,294**	**15,585,898**	**19,332,889**	**25.97 %**

business leaders have witnessed impressive growth during 2010. This growth generates revenues but these are offset by increasing demands on Dunwoody's infrastructure and services. In the FY2011 budget, I believe we effectively accounted for these needs.

The General Fund includes $3.4 million in transfers to our Capital Projects program for the expansion and maintenance of the City's major assets. All capital projects are the result of a lengthy, well-reasoned process including guidance from the Mayor and City Council, public input from the Comprehensive Land Use Plan Short Term Works Program, and staff regarding the effective timing and coordination of efforts. The remaining $19.1 million in revenue is budgeted for operations or cash reserves. This budget represents an increase from the FY2010 budget (with substantial increases in Public Works and Contingency) with no anticipated increase needed in the City's millage rate.

Challenges

Dunwoody faces several challenges that have a significant impact on our efforts to maintain constituent service standards; though not to the extent of many other public entities. The three that present the greatest hurdles include infrastructure demands that exceed our revenue capacity, meeting our public safety challenges amidst public misconceptions, and declining revenues.

Infrastructure

The City maintains 149 centerline miles of roadway with a replacement cost value of over $200 million. The majority of the City's pavement reached a point where it is beginning to deteriorate at an accelerated rate due to its age and historical lack of maintenance. Approximately $2 million per year is needed to maintain the current condition of the overall road system, and $2.5 million to $3 million is needed to gradually improve the quality of our public works infrastructure excluding stormwater assets.

Public Safety

Dunwoody is perceived both internally and externally as a safe place to live and work. Both are essential to the City's long-term economic growth and quality of life. Dunwoody Police aggressively worked to prevent and to minimize crime. Increasing visibility in neighborhoods, addressing crime "hot spots," developing multiple community involvement programs, and establishing itself as a member of the North Metro SWAT Team, our Dunwoody Police Department is a "best in class" police department. During its first year, from April 1, 2009 - March 31, 2010, Dunwoody reported nearly 2,000 Part I Crimes which include rape, burglary, assault, larceny, and vehicle theft. Dunwoody Police responded to nearly 34,000 calls for service. These statistics virtually mirror that of both Smyrna and Alpharetta. However, both those other cities have more than double the number of sworn officers. Our 1.17 sworn officers per one thousand citizens are dwarfed by Acworth, Alpharetta, Decatur, Kennesaw, Peachtree City, and Smyrna who range from 1.72 in Peachtree City to 2.30 in Alpharetta. The national average is 1.8 officers. To effectively prevent crime, and not just respond to calls, the City must meet this challenge.

Revenue

The continued economic downturn caused a decline of Dunwoody's property tax revenues. Real and personal property taxes a year ago were estimated at $6.43 million. This budget estimates only $6.01 million. Only a limited amount of new development exists as businesses wait for the right opportunity to expand operations. Offices continue to consolidate; leaving vacant rental space. Additionally, the past several sessions of General Assembly included discussions regarding curbing or eliminating

several of municipal General Fund revenue sources such as property taxes.

Within this challenging financial environment, I worked with our staff to ensure the budget presented is fiscally sound and continues to meet the needs of Dunwoody's populace. Despite these efforts, the uncertainties and challenges, such as those highlighted above, resulted in very difficult decisions in addressing needs and priorities. I look forward to working with you as we continue to make tough, but important, decisions that support and ensure our sustainability.

Priorities

Infrastructure

Dunwoody's infrastructure, including streets and traffic control systems continue to be taxed by rising traffic loads resulting in unacceptably worn areas and travel delays. Historical neglect yielded Dunwoody with its present infrastructure and service challenges. Wear and tear on City infrastructure is considerable and demand continues to rise for modernization and refurbishment of the City's infrastructure, including roads and traffic control systems. The City strives to provide an effective level of service to support an active level of commerce and monitor growth patterns and demand to ensure proper service strategies and sufficient projects exist. FY2011's economic outlook, with its lower property tax revenue limits the City's ability to maintain its optimum pace of infrastructure expansion. Because delaying infrastructure enhancements would result in future challenges, I strive for the highest sustainable investment our budget allows. For FY2011, this proposal includes $3.2 million in infrastructure maintenance and capital improvements with another $200,000 towards design and engineering costs for traffic improvements. Finally, the budget does not include any revenue related to state paving grants. Should these resources become available, it will be added to the projects completed in FY2011.

Public Safety

Dunwoody's Police Department is one of the most visible services provided for our residents and businesses. Consuming 31% of the general fund expenditures budget (down from 33% budgeted last year), I believe Dunwoody's Police Department is among the best in the state at maintaining the safety and quality of life for our citizens within their resources. As mentioned previously, our City faces certain challenges in terms of public safety. Cognizant of our challenges, our police department continues to efficiently and effectively expand its public safety capabilities to ensure Dunwoody is a safe place to live and work. However, we must focus our priorities to provide the resources, such as staff and equipment, necessary to meet this high standard. Over time, as the budget permits, we will gradually increase and improve our ability to meet this goal. Our Police Department was established with a very lean hierarchy. Over the past year, I have worked with the Police Chief to evaluate our staffing. I believe we have a critical need for at least two additional sergeants in our FY2011 budget. During periods of vacation, sick leave, and attrition, lieutenants cover the traditional sergeant position duties. This has led to fatigue, less time to accomplish traditional lieutenant duties, and excessive accumulation of overtime which are all avoidable with proper staffing. Two new sergeants will allow us to increase the number of days we have two supervisors scheduled, such as a lieutenant and a sergeant, which means if one supervisor is absent, we will now have another supervisor working and will not have to draft a supervisor from another shift to cover the absence. As with our existing supervisors, these two additional sergeants will not merely sit behind a desk dealing with

administrative duties. Both sergeants will actively patrol the Dunwoody streets alongside the same officers they are supervising. The budget includes an averaged 2.2% merit-based raise effective April 1st for all city employees with an additional option for up to 40 hours of vacation buy-back under certain conditions. In addition to these two sergeants, the budget includes $223,275 worth of equipment enhancements for all police staff. Also included is $43,500 to replace laptops in the police cars. In 2009, our police department went live with "off the shelf" model laptops that do not fully utilize the police software and, more importantly, were not designed to be used in cars with the wear that takes place while driving. Purchased only two years ago for $1,140 each, this budget does include money to replace many of those laptops with more ruggedized laptops designed for such wear. Some laptops may be relocated and for the others, some residual value will be realized on the disposal. However, a portion of this investment from 2009 will likely be lost as a result of the early disposal. In short, the public safety budget both increases our presence in the community and better equips them with the technology and equipment to perform efficiently.

Economic Development

A healthy quality of life supported for Dunwoody residents is a primary benefit of economic development. Dunwoody leadership remains focused on maintaining an expanding economic base to attract and retain quality employers, supported by superior infrastructure, and enhanced through the provision of quality support services, such as our park system. In 2010, staff worked with the Mayor and City Council to begin the steps necessary to create an economic development strategy for our City. From reviewing economic development plans for other cities to gathering the best and brightest minds for an economic development summit, we are well on our way to having our guiding strategy in place in the near future. Our economic development strategy focuses on providing the tools for Dunwoody to stay competitive in attracting and retaining a broad range of businesses and industries. Additionally, we need to maintain an ordinance structure that complements our business community's efforts. The FY2011 budget includes $154,000 to advance our economic development program.

Revenue

Mentioned previously, the City is committed to making decisions that support our fiscal sustainability. I am also committed to meeting the service needs. To merge these two commitments, in FY2011 the City will focus its efforts on increasing our revenue base by identifying the most efficient options to meet our demands. Also, the assessment for streetlight fees has not kept pace with the actual costs and increases from Georgia Power. The City will evaluate those fees and adjust the streetlight fee assessment accordingly.

Parks

With Dunwoody's acquisition of the parks in 2010, I believe it is important to establish a high standard for maintaining our parks as a quality attraction for our citizens and visitors. The FY2011 budget includes $150,000 allocated for park improvements in addition to the $912,750 allocated for the operations and maintenance of our newly acquired parks system. As resolution to the bond proceeds held by DeKalb County is reached, we may expand our parks projects and improvements.

Branding

To complement our economic development strategy and promote our own identity, the City will continue to place a priority on our branding efforts in FY2011. Branding is the core marketing tool that will allow us to highlight Dunwoody as the premier and most sought after city in the Atlanta area by defining and distinguishing our City, visualizing our unique qualities and creating a stronger sense of community and identity. The FY2011 budget includes a major investment in our efforts including $150,000 in gateway and way finding improvements as well as $63,000 in advertising and marketing materials.

Goals

Recognizing the unique challenges presented by the budget environment, I believe the FY2011 budget continues to address organization-wide goals and priorities that have been established by the Mayor and City Council. In FY2011 budget, all requests are separated by department. Furthermore, departments separately submitted capital and other enhancement goals related to its primary mission from their operating budget requests. This separation of the enhancements and capital requests from the operating budget process allowed additional emphasis on meeting the Council priorities and needs of the community. Overall, our FY2011 focuses on four goals: doing more with limited resources, promoting Dunwoody, focusing on customer service, and maintaining fiscally responsible governance.

Do More With Limited Resources / Efficiency First

Dunwoody balances the delivery of critical services while meeting expanding demands and maintaining a low millage rate. The FY2011 budget allows us to continue delivering Public Safety services, road maintenance, parks and greenspace opportunities, and many other benefits to our residents and businesses. I remain committed to using technology to its fullest extent to enable high quality service delivery at a very modest cost. To date, the City has invested heavily in management information systems as well as training, and finds that this is money well spent; allowing the easy and timely monitoring of projects and department activity. Additionally, an attitude of cooperation and partnership continues among individual departments. For example, in the creation and implementation of our Geographic Information System (GIS) all our departments work collaboratively to utilize their strengths and specified knowledge to effectively meet our citywide needs for GIS.

Promoting Dunwoody

Dunwoody is fortunate to enjoy a location and local economy that is an attractive destination for businesses and families. This budget proposes investments in highly visible improvements that include a multitude of repaving projects, intersection work, sidewalk expansions, and branding. This objective helps Dunwoody thrive through a range of initiatives, including publicity efforts, roadside beautification projects, and a road program, all designed to achieve a higher standard for the physical environment in which we live and work. Expanded multi-family code compliance program, traffic calming projects, and our Master Plans for Dunwoody Village, Georgetown/North Shallowford, Parks, and Transportation complement these efforts.

Customer Service

As relayed by Dunwoody's mission statement, offering exemplary services to people is one of the most important aspects that will continue to set Dunwoody apart. Dunwoody actively furnishes our citizens and businesses opportunities to offer suggestions, feedback, and even criticism to help the City better meet its objectives. This continues with the various citizen participation groups, customer comment forums on the City's website, and the prominent posting of the City Manager's, and other key management staff's contact information. Each employee is granted sufficient latitude to help the public in any manner they are able and are encouraged to do so.

Fiscal Responsibility

Dunwoody is committed to a proven conservative approach in fiscal matters that promote the most efficient use of the resources granted to us by our citizens and businesses. Dunwoody's pay-as-you-go approach in

FY2010 and FY2011 has enabled the City to avoid any significant borrowing while maintaining and adding to the capital improvements and building appropriate reserves. Dunwoody's debt profile for FY2011 remains well below statutory limits. This budget also includes $1.3 million in cash surplus to apply towards our cash reserves or future service enhancements.

Summary

The FY2011 budget intends to provide sufficient, meaningful, and useful information to the Mayor and City Council, citizens, businesses, and staff. To that end, this budget serves as a policy, a financial plan, an operation guide, and a communication device. I believe this budget represents the best possible plan for meeting the operating needs of the City for the coming year, maintaining and enhancing the City's long term economic growth programs while ensuring the citizens continue to enjoy a quality of life few municipalities can match.

The FY2011 budget ensures Dunwoody continues to be an innovative, transparent, and dynamic local government. This budget represents a team effort on the part of the Finance Department's budget team, our department heads, and their staff. I would like to thank all contributors for their diligent efforts in developing a budget that addresses the major policy goals of City Council, while protecting the financial health of the city now and in the future.

Sincerely,

Warren Hutmacher
City Manager

Mission, Vision and Values

Mission Statement

The mission of the City of Dunwoody is to provide the highest quality of life for those who live, work or play in our community and to foster an environment where business can prosper. We will serve all stakeholders in a transparent manner with resourceful, efficient, progressive and professional leadership.

Vision

Dunwoody is a city located in metro Atlanta, in northern DeKalb County, Georgia. Dunwoody officially incorporated as a city on December 1, 2008. The City of Dunwoody will provide quality service to its citizens and support the largest economic engine in the Southeast by planning in a careful and thoughtful manner. The City of Dunwoody will be inventive, transparent and embrace responsible progress, tempered by the city's rich history and strong desire to maintain a close and vibrant commu-

nity atmosphere that values family life and the entrepreneurial spirit. The City of Dunwoody will continue to support and nurture a community dedicated to the preservation of family, education, religious institutions, and the environment.

Values

Goals

The goals of the City of Dunwoody and its governing body are to make Dunwoody a better community, built on mutual respect and trust, and to promote and maintain the highest standards of personal and professional conduct among all involved in City government – elected officials; City staff; volunteers; and members of the City's boards, commissions and committees.

Preamble

The proper operation of democratic government requires that decision-makers be independent, impartial, and accountable to the people they serve. The City of Dunwoody representatives intend to act pursuant to the ethics as delineated in the Charter in order to promote and maintain the highest standards of personal and professional conduct in the City's government. All elected and appointed officials, City employees, volunteers, and others who participate in the City's government will subscribe to those ethics, understand how it applies to their specific responsibilities, and practice its values in their work. Because we seek public confidence in the City's services and public trust of its decision-makers, our decisions and our work must meet the most demanding ethical standards and demonstrate the highest levels of achievement in following this code. As the governing body of the City of Dunwoody, we represent as follows:

(1) As representatives of the City of Dunwoody, we will be ethical.

(a) We are trustworthy, acting with the utmost integrity and moral courage.

(b) We are truthful, do what we say we will do, and are dependable.

(c) We will make impartial decisions, free of bribes, unlawful gifts, narrow political interests, and financial and other personal interests that impair the independence of our judgment and actions.

(d) We will be fair, distributing benefits and burdens according to consistent and equitable criteria.

(e) We will extend equal opportunities and due process to all parties in matters under consideration. If we engage in unilateral meetings and discussions, we do so without making voting decisions.

(f) We will show respect for persons, confidences, and information designated as "confidential."

(g) We will use our title(s) only when conducting official City business, for information purposes, or as an indication of background and expertise, carefully considering whether we are exceeding or appearing to exceed our authority.

(2) As representatives of the City of Dunwoody, we will be professional.

(a) We will apply our collective knowledge and expertise to our assigned activities and to the interpersonal relationships that are part of our job in a consistent, confident, competent, and productive manner.

(b) We will approach our job and work-related relationships with a positive attitude.

(c) We will keep our professional knowledge and skills current and growing.

(3) As representatives of the City of Dunwoody, we will be service-oriented.

(a) We will provide friendly, receptive, and courteous service to everyone.

(b) We will be attuned to, and care about, the needs and issues of citizens, public officials, and city workers.

(c) In our interactions with constituents, we will be interested, engaged, and responsive.

(4) As representatives of the City of Dunwoody, we will be fiscally responsible and transparent.

(a) We will make decisions after prudent consideration of their financial impact, taking into account the long-term financial needs of the City, especially its financial stability which are transparent to the City residents and businesses.

(b) We will demonstrate concern for the proper use of City assets (e.g., personnel, time, property, equipment, funds) and follow established procedures.

(c) We will make good financial decisions that seek to preserve programs and services for City residents.

(5) As representatives of the City of Dunwoody, we will be organized.

(a) We will act in an efficient manner, making decisions and recommendations based upon research and facts, taking into consideration short and long term goals.

(b) We will follow through in a responsible way, keeping others informed, and responding in a timely fashion.

(c) We will be respectful of established City processes and guidelines.

(6) As representatives of the City of Dunwoody, we will be communicative.

(a) We will convey the City's care for and commitment to its citizens.

(b) We will communicate in various ways that we are approachable, open-minded and willing to participate in dialogue.

(c) We will engage in effective communication, by listening carefully, asking questions, and determining an appropriate response which adds value to conversations.

(7) As representatives of the City of Dunwoody, we will be collaborative.

(a) We will act in a cooperative manner with groups and other individuals, working together in a spirit of tolerance and understanding.

(b) We will work towards consensus building and gain value from diverse opinions.

(c) We will accomplish the goals and responsibilities of our individual positions, while respecting our roles as members of a team.

(d) We will consider the broader regional and Statewide implications of the City's decisions and issues.

(8) As representatives of the City of Dunwoody, we will be progressive.

(a) We will exhibit a proactive, innovative approach to setting goals and conducting the City's business.

(b) We will display a style that maintains consistent standards, but is also sensitive to the need for compromise, "thinking outside the box," and improving existing paradigms when necessary.

(c) We will promote intelligent and thoughtful innovation in order to forward the City's policy agenda and City services.

Cheek-Spruill Farmhouse, 2009

Dunwoody History

Dunwoody is located in northern DeKalb County, west of Norcross and east of Sandy Springs; the city is bordered to the north by Dunwoody Club Drive and to the south by Interstate 285. Although not formally recognized as an incorporated city prior to 2008, the residents in this area have always identified themselves as living in "Dunwoody," with a unique history separate from unincorporated DeKalb County. Dunwoody residents have a strong history of community involvement as seen in the establishment of the Dunwoody Homeowners Association in 1969 to the 1998 preservation of the Cheek-Spruill Farmhouse.

The Dunwoody area was originally inhabited by a number of Cherokee tribes, all part of the Creek Indian Confederation. In 1822, the Creek Indians handed over a significant tract of land from which Georgia formed five counties: Monroe, Dooly, Houston, Fayette, and Henry. In

1823, the legislators took portions of Fayette and Henry to form DeKalb County, with Decatur being the County seat. In 1821, Elias Redfield was granted land lot #377, which would eventually become part of the estate of Stephen T. Spruill. This land also passed through the hands of C. A. Dunwoody, in 1862.

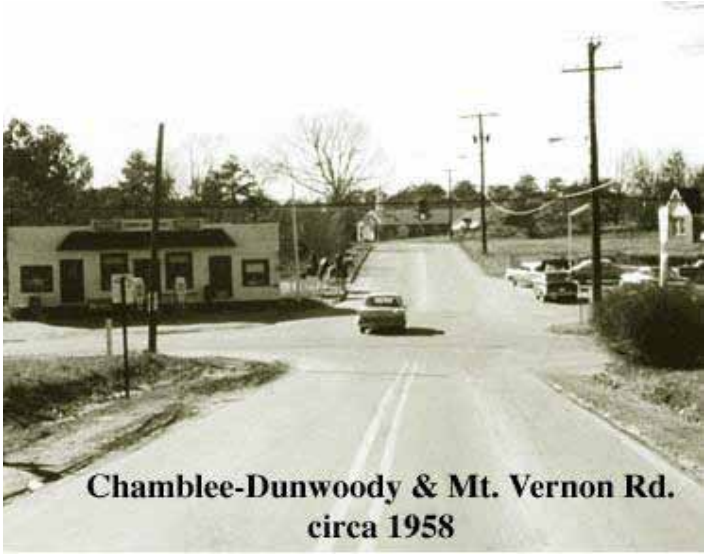
Charles Alexander Dunwoody (City of Dunwoody namesake, 1828-1905) was the son of John Dunwoody (originally spelled Dunwody). John Dunwoody was one of the founders of the mills in Roswell, Georgia. The Dunwoody family moved to Roswell in 1839 along with the family's shoe manufacturing business. In 1863, because of the ever-increasing need for mill products during the Civil War, a charter was secured by the State of Georgia to fund the building of a railroad. Both Charles Dunwoody and James King were members of the Roswell Guards and Roswell Battalion. (James King was the grandson of Roswell King, the namesake of Roswell, Georgia).

Following the Civil War and the destruction wrought on Atlanta and its surrounding area, the Dunwoody family returned to Roswell. Major Charles Dunwoody decided to build his family's new home near the present day intersection of Chamblee-Dunwoody Road and Spalding Drive. Railroad construction resumed and the new, 9.8-mile line opened for business on September 1, 1881, running between the Air-Line Railroad and the Chattahoochee River. The Roswell railroad tied into the Air-Line at Roswell Junction, which is now Chamblee. The railroad carried produce from Dunwoody and fabric from the mills in Roswell.

"Old Buck" Circ. 1918

In 1903, the narrow gauge track was replaced with modern tracks and the engine that ran them soon gained the nicknames "The Dinky" and "Old Buck." Dunwoody thrived as a crossroads community and continued to grow even after the railroad stopped running in 1921.

In 1971 the Spruill family, who owned a large amount of land in the area, sold a portion of their property for the construction of Perimeter Mall and surrounding commercial development. In this area today, you can still find a testament to the founding fathers and land owners visible in a cemetery preserved behind commercial buildings, the Stephen Martin/ Spruill Cemetery at the corner of Hammond Drive and Ashford Dunwoody Road. Many other locations have been refurbished or marked as historical sites in order to preserve Dunwoody's historically rich legacy.



Chamblee-Dunwoody & Mt. Vernon Rd.
circa 1958

Dunwoody

Dunwoody Present Day

Currently, Dunwoody is the youngest city in the state of Georgia, voted into cityhood in December of 2008 by an overwhelming 81% majority. The City of Dunwoody operates under a council-manager form of government. The Dunwoody City Council is comprised of a mayor and six council members elected by the people on a nonpartisan ballot for four year terms.

Three members are elected by voters in each of the three separate districts they represent; the other three, including the mayor, are elected by city voters at large. The terms for council members from District Local 1, District Local 2 and District Local 3 expire in January 2014, while terms for the council members from District 1 At Large, District 2 At Large and District 3 At Large, including the mayor, expire in January 2012.

The Council serve as the legislative and policymaking body of the municipal government. They enact city ordinances and appropriate funds to conduct city business and provide policy direction to the administrative staff.

The city manager works closely with the City Council to assist them in formulating policies and programs. Overseeing all city employees, the manager is responsible for the efficient ongoing operation of all city services as set forth by the City Council.

The City of Dunwoody is approximately13.2 square miles with an estimated population of over 43,000 residents and an estimated daytime population of over 120,000. On April 1, 2009, the Dunwoody Police Department began providing professional law enforcement to the citizens of Dunwoody. The department deploys approximately 46 officers working 12-hour shifts. Some services are still provided by DeKalb County.

The City of Dunwoody contains approximately 40 percent of the Perimeter Community Improvement District (PCID). The PCID's goal is to work continually to develop efficient transportation services, with an emphasis on access, mobility, diversification and modernization. The Perimeter Center/ Perimeter Mall area is served by the Dunwoody train station on MARTA's north line, while the other two stations in the area are both on

the Fulton County side. Perimeter Mall and the adjacent Perimeter Place shopping complex are the two largest dedicated retail areas within city limits. Also included as a primary retail area and considered a central location of Dunwoody is the Dunwoody Village. Within Dunwoody there are approximately 2,150 licensed businesses.

DeKalb County Department of Education provides public education for the City of Dunwoody. The brand new Dunwoody Elementary opened in 2009 for the 2009-2010 school year, which increased the number of public schools within city limits to seven. These schools include Dunwoody High School, Peachtree Charter Middle School, Vanderlyn Elementary School, Dunwoody Elementary School, Austin Elementary School, Kingsley Elementary School, and Chesnut Elementary School. The City also offers options for parents to enroll children in private school, especially those looking for preschools.

Top 10 Dunwoody Business Licenses, 2010	
License Fee	Classification
$ 86,645.88	Business Support Services
$ 48,460.26	Psychiatric & Substance Abuse Hospitals
$ 44,725.22	Discount Department Store
$ 43,864.37	Computer Related Services
$ 42,351.16	Department Store
$ 38,250.64	Temporary Help Services
$ 36,744.55	Lessors of Non-Residential Property
$ 27,259.99	Other Direct Selling Establishments
$ 26,682.97	Claims Adjusting
$ 25,487.27	Department Store

Dunwoody Demographics

Dunwoody Population, Households, and Forecast: 2000-2030						
	2000	2008	2013	2020	2025	2030
Population	38,699	43,322	46,795	49,465	51,323	53,019
Household	16,018	18,322	20,325	21,791	22,609	23,356
Average Household Size	2.38	2.30	2.27	2.27	2.27	2.27

Based on Atlanta Regional Commission (ARC) population projections, in 2008 DeKalb County had a population of 727,600 people and stood as the third most populous county in the ARC region. Fulton County had the highest population in 2008 with 951,500 people followed by Gwinnett County with 752,800 people.

DeKalb County has come to represent nearly a fifth of metropolitan Atlanta's total population, a significant figure for a single county considering the region consists of ten counties. Moreover, the County represents 8.2% of the entire population of Georgia. Dunwoody represents 5.9% of the DeKalb population.

DeKalb Population and Forecast: 2000-2025					
2000	2005	2010	2015	2020	2025
665,865	711,577	757,286	802,996	848,706	894,416

Dunwoody Population by Age 2000 -2030									
Age Cohort	2000	Percent		2008	Percent		2013	Percent	
Age 0 -4	2,554	6.60	%	2,556	5.90	%	2,714	5.80	%
Age 5 -9	2,245	5.80	%	2,556	5.90	%	2,480	5.30	%
Age 10 -14	1,780	4.60	%	2,556	5.90	%	2,714	5.80	%
Age 15 -19	1,819	4.70	%	2,123	4.90	%	2,527	5.50	%
Age 20 -24	2,477	6.40	%	2,513	5.80	%	3,182	6.80	%
Age 25 -34	7,275	18.80	%	7,018	16.20	%	6,972	14.90	%
Age 35 -44	6,385	16.50	%	7,278	16.80	%	7,019	15.00	%
Age 45 -54	5,457	14.10	%	5,892	13.60	%	7,440	15.90	%
Age 55 -64	4,334	11.20	%	4,982	11.50	%	5,194	11.10	%
Age 65 -74	2,670	6.90	%	3,206	7.40	%	3,510	7.50	%
Age 75 -84	1,277	3.30	%	1,993	4.60	%	2,153	4.60	%
Age 85+	426	1.10	%	650	1.50	%	889	1.90	%
Age 18+	30,959	80.00	%	34,396	79.40	%	34,396	79.90	%
Totals	38,699			43,222			46,795		

Dunwoody Population by Age 2000 -2030									
Age Cohort	2020	Percent		2025	Percent		2030	Percent	
Age 0 -4	2,936	5.9	%	3,029	5.9	%	3,221	6.1	%
Age 5 -9	2,470	5	%	2,489	4.8	%	2,583	4.9	%
Age 10 -14	2,081	4.2	%	2,106	4.1	%	2,145	4	%
Age 15 -19	2,369	4.8	%	2,270	4.4	%	2,300	4.3	%
Age 20 -24	2,582	5.2	%	3,009	5.9	%	2,887	5.4	%
Age 25 -34	5,792	11.7	%	6,056	11.8	%	6,787	12.8	%
Age 35 -44	5,402	10.9	%	5,540	10.8	%	5,682	10.7	%
Age 45 -54	7,097	14.3	%	6,245	12.2	%	5,780	10.9	%
Age 55 -64	9,793	19.8	%	9,968	19.4	%	9,441	17.8	%
Age 65 -74	6,346	12.8	%	7,168	14	%	7,981	15.1	%
Age 75 -84	1,941	3.9	%	2,737	5.3	%	3,394	6.4	%
Age 85+	658	1.3	%	707	1.4	%	818	1.5	%
Totals	49,465			51,323			53,019		

The largest age groups in Dunwoody are 25-34 and 35-44. Over half of Dunwoody residents are over 35. The same conditions are seen in neighboring City of Johns Creek. Children and teenagers (19 years and younger) make up 35.5 % of the total population in Johns Creek. A much lower percentage, 22.6%, of children and teenagers are seen in Dunwoody. This percentage is more in line with Roswell at 24% and the North Fulton area at 26%. The median age in Dunwoody is 36.7 years of age in contrast to 35.2 years in Roswell, 36.2 years in Sandy Springs, 32.3 years in DeKalb County and 32.7 years in Fulton County. The North Fulton/North DeKalb area and associated cities have similar median ages, although Dunwoody's median age is a bit higher. These residents, in the prime of their working and family lives, influence the mission and values statements their communities support.

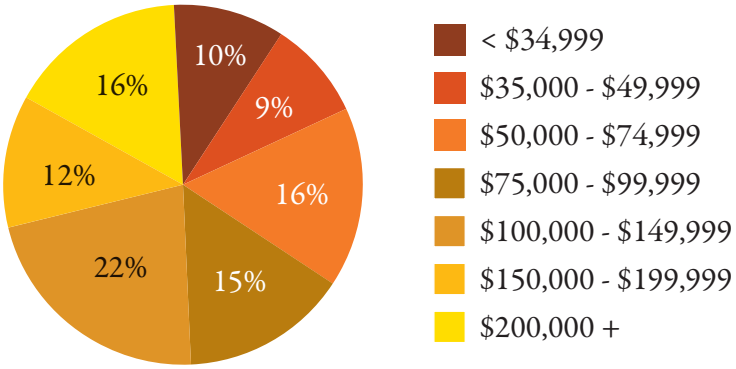
Dunwoody Population Forecast by Sex and Average Age : 2000-2030						
	Census 2000	2008	2013	2008-2013	2008-2013	
	Number	Number	Number	Change	Annual Rate	
Population	38,699	43,322	46,795	3,473	1.55	%
Household	16,018	18,619	20,325	1,706	1.77	%
Average Household Size	2.38	2.3	2.27	-0.03	-0.26	%
Median Age	36.7	38.2	39.4	1.2	0.62	%
Median Male Age	35.5	37	38.2	1.2	0.64	%
Median Female Age	37.9	39.5	40.7	1.2	0.60	%

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			2013		
	Number	Percent		Number	Percent		Number	Percent	
White Alone	30,379	78.5	%	31,582	72.9	%	32,381	69.2	%
Black Alone	3,251	8.4	%	3,856	8.9	%	4,305	9.2	%
American Indian Alone	77	0.2	%	87	0.2	%	94	0.2	%
Asian or Pacific Islander Alone	2,786	7.2	%	4,419	10.2	%	5,662	12.1	%
Some Other Race Alone	1,587	4.1	%	2,426	5.6	%	3,229	6.9	%
Two or More Races	619	1.6	%	910	2.1	%	1,123	2.4	%
Hispanic Origin	3,406	8.8	%	5,199	12	%	6,738	14.4	%
Total	**38,699**			**43,322**			**46,795**		

The City of Dunwoody's median household income in 2008 was $98,648, and the per capita income was $56,254. In comparison, the median household income of Johns Creek (2007) was $150,592 with a per capita income of $65,994. The median household income in Roswell was $71,726 with a per capita income of $36,012. Although the income in Dunwoody and Johns Creek was higher than that of Roswell, it must be noted that the Roswell data is from 1999. DeKalb County (2007), in contrast has a median income of $51,753 and a per capita income of $23,968 with Fulton County a bit higher at a median income of $58,052 (2007) and a per capita income of $30,003 (1999). This illustrates that the North Fulton/North DeKalb cities have higher incomes than the counties in which they are contained. Georgia and the Atlanta Metropolitan Statistical Area (MSA) are substantially lower at $32,227 and $39,453, respectively for median income.

2008 Dunwoody Household Income



Education is extremely important to the citizens of Dunwoody as is shown by a very high level of educational attainment with 10.5% of the population with a high school (HS) diploma, 40 % with a bachelor's degree, and 21% with a master's degree (or higher) in 2000. This is consistent with Johns Creek at 9.6% with a HS diploma, 22% with a bachelor's degree and 44% with a master's degree. The City of Roswell has 13.3% with a HS diploma, 35.6% with a bachelor's degree and 17% with a master's degree, respectively. Each city has at least 50% of its population with an advanced degree. Johns Creek has the highest level of educational attainment with 66% of the population possessing a bachelor's degree or higher followed by Sandy Springs at 60.8%, Dunwoody at 57%, and Roswell at 52.6%. An educated workforce is important for Dunwoody as the City competes for employers and business.

Dunwoody: Population 25+ by Educational Attainment					
	Census 2000			1990-2000 Annual Rate of % Change	
Less than 9th Grade	844	3	%	10.22	%
9th - 12th Grade, No Diploma	894	3	%	0.45	%
High School Graduate	2925	11	%	-0.64	%
Some College, No Degree	4801	17	%	0.75	%
Associate Degree	1457	5	%	2.46	%
Bachelor's Degree	11129	40	%	3.96	%
Master's/Professional/Doctorate Degree	5932	21	%	5.63	%
Total	**27982**	**100**	**%**	**2.98**	**%**

Non-Financial Goals

Strategic Goals

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

2. Promote responsible 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...

- In a 90 day period, hired and trained 40 sworn and 8 civilian employees of the Dunwoody Police Department
- Built out a new Police facility
- Acquired all necessary equipment and materials for full deployment within 90 days of commencement of municipal operations
- Installed state of the art mobile technology to allow officers to maintain patrols for an entire shift
- Created the Dunwoody Neighborhood Watch Program
- Created the Dunwoody Explorers Program in partnership with the Boy Scouts of America
- Improved response time and visibility from DeKalb County Police Department efforts

What we expect to accomplish...

- State and National accreditation for the Dunwoody Police Department
- Electronic citation delivery
- Automate records system
- Map-based crime stats and analysis
- Participation in a federal narcotics task force
- Participation in a multi-jurisdictional SWAT team
- Establishment of a business community outreach program
- Increase focus on community oriented policing efforts

Strategic Goal 2

Promote responsible and balanced redevelopment

What we have done...

- Adopted the 2030 Comprehensive Land Use Plan
- Created parcel layer GIS database
- Adopted zoning and development regulations
- Modified the Dunwoody Village Overlay district
- Established Sustainability Commission
- Identified major development nodes for future redevelopment
- Initiating a comprehensive code compliance effort in multi-family housing
- Achieved Atlanta Regional Commission Bronze Level Certification as green community
- Completed Impact Fee Feasibility Study

What we expect to accomplish...

- Completion of the Redevelopment Plan for Dunwoody Village
- Completion of the Redevelopment Plan for Georgetown/North Shallowford Area
- Commence Phase I - zoning code rewrite
- Achieve Atlanta Regional Commission Silver Level Certification as green community

Strategic Goal 3

Actively pursue comprehensive infrastructure improvements

What we have done...

- Completed an inventory and analysis of all municipal infrastructure
- Utilized a "laser truck" to evaluate pavement conditions city-wide
- Created a Storm Water Utility to establish a funding source for improvements to the drainage system
- Initiated a city-wide transportation plan
- Completed road way improvements on Womack Road to accommodate a new Elementary School
- Created an action plan to become a bicycle/pedestrian oriented community
- Installed speed radar signs in school zones

What we expect to accomplish...

- Timely repair and maintenance of infrastructure problems
- Paving and improvements on a "worst-first" priority basis
- Repair and addition of sidewalks
- ADA improvements on public infrastructure facilities and sidewalks
- Engineering and design work for Tilly Mill Road at North Peachtree Road
- Engineering and design work for Mt. Vernon Road at Vermack Road
- Completion of a city-wide transportation plan
- Initiation of a streetscape project along Dunwoody Village Parkway
- Significant paving of main arteries with the use of local and state funds
- Transfer of ownership of public parks and facilities from DeKalb County

Strategic Goal 4

Create an atmosphere in which businesses thrive.

What we have done...

- Developed a collaborative process for establishing "last call for alcohol" times with restaurants and bars.
- Actively promoted and participated in Dunwoody Chamber of Commerce activities
- Actively supported community festivals
- Maintained a low millage rate and fee structure
- Worked cooperatively with businesses on licensing and fee issues
- Created the Convention and Visitors Bureau of Dunwoody

What we expect to accomplish...

- Revise and streamline business and alcohol licensing process for benefit of businesses
- Creation of an economic development strategy
- Enhance partnerships with State and local economic development agencies
- Ongoing evaluation of taxes and fees to maintain com petiveness
- Outreach program to retain key local businesses

2011 Budget Calendar

JULY						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

July

Information was distributed to departments on budget requirements, Operating & Capital budget requests, departmental capital and enhancement priorities. Work sessions with Accounting included discussions focusing on M&O and personnel requests. Additional discussions focused on the estimated budget allocation and the budget submittal process.

July 6

Budget worksheets distributed to departments

July 31

Budget worksheets were due from departments

AUGUST						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August

Reviewed FY2010 Revenue and Expenditure estimates. Work sessions reviewed budget requests for M&O, Enhancements and Capital budgets.

August 6-21

Department Budget Work Sessions with City Manager

August 26
First Consolidated & Balanced Budget Due to City Manager

August 28
Transmittal Letter Due From City Manager/Mayor

SEPTEMBER						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	2	23	24	25
26	27	28	29	30		

September
Balanced Budget submitted to City Council and posted online for citizen inspection and comments. Meetings with appointed Budget Committee. Revenue neutral changes to budget document and Transmittal Letter.

September 1
Proposed budget with Transmittal letter due to City Council

September 9-11
Meetings with Budget Committee

September 30
Final budget (excluding amendments) submitted to City Council

OCTOBER						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

October
Public Hearings and Adoption of the Budget Ordinance (including amendments)

October 11
First Reading of the Budget Ordinance

October 25
Legally advertised Public Hearing, Second Reading and Adoption of the Budget Ordinance (as amended) for the year ending December 31, 2011.

Financial Policies & 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's 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.

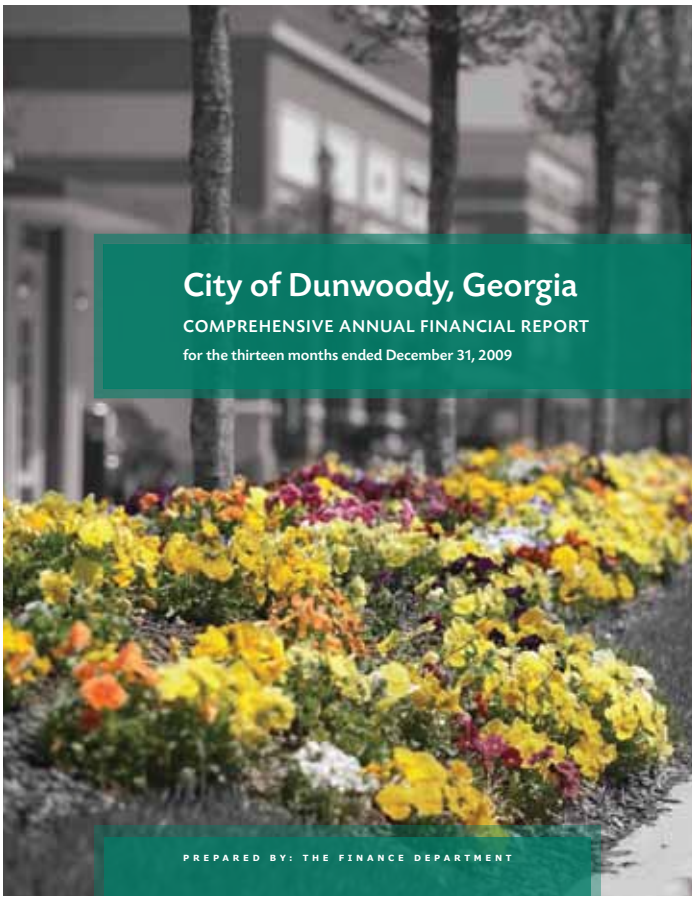
FUND STRUCTURE

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 70% 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.

All financial statements and schedules contained within the CAFR shall be audited, with the purpose to effectively communicate the complete financial affairs of the City to all interested readers.

ANNUAL BUDGET DOCUMENT

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

ANNUAL CITIZEN'S REPORT

In order to provide citizens with financial information that is easily disseminated, the Finance Department shall coordinate with the Marketing and Public Relations Department on the publication of an annual report to the citizens (e.g., a popular report) which includes financial details. The citizen's report shall be in addition to the CAFR. This report shall be in conformance with GAAP, and follow the recommendations of the GFOA's "Popular Annual Financial Report" (PAFR) program guidelines. The City shall submit the Annual Citizen's Report to the PAFR program to determine its eligibility to receive the award. This report will be published annually with the first report issued no later than for the year ended December 31, 2012.

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 all of the 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 re-allocations.

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 state and federal law.

Budgetary Policies

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

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

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

SCOPE

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

FINANCING CURRENT COSTS

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

BUDGET OBJECTIVE BY TYPE OF FUND

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

General Fund

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

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 911 Fund, Impact Fee Fund, etc.).

Capital Project Fund(s)

The City adopts project budgets for each of its capital project 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 projected revenues shall be sufficient to meet all annual debt service requirements.

Enterprise Fund(s)

Although generally accepted accounting principles (GAAP) and Georgia statutes do not require the City to adopt budgets for enterprise funds, the City does adopt budgets for its enterprise funds in order to monitor revenues and control expenses. The City uses a business approach when budgeting enterprise funds. Enterprise 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 departments' 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. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

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.

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 STABLIZATION 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 obtain 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 indepen-

dent 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 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 three years with an estimated total cost of $50,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construc-

tion, 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. 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.

CONTINGENCY ACCOUNT

The City shall include an appropriated contingency of three percent of the total annual expenditure appropriation in the Capital Project Fund in order to accommodate expenditures that may not have been expected during the duration of a capital project. Expenditure of contingency funds shall only be authorized in accordance with the Change Order Policy outlined within the purchasing section of this document. Any contingency budgets shall be subject to annual appropriation.

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.

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).

ALTERNATIVE 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

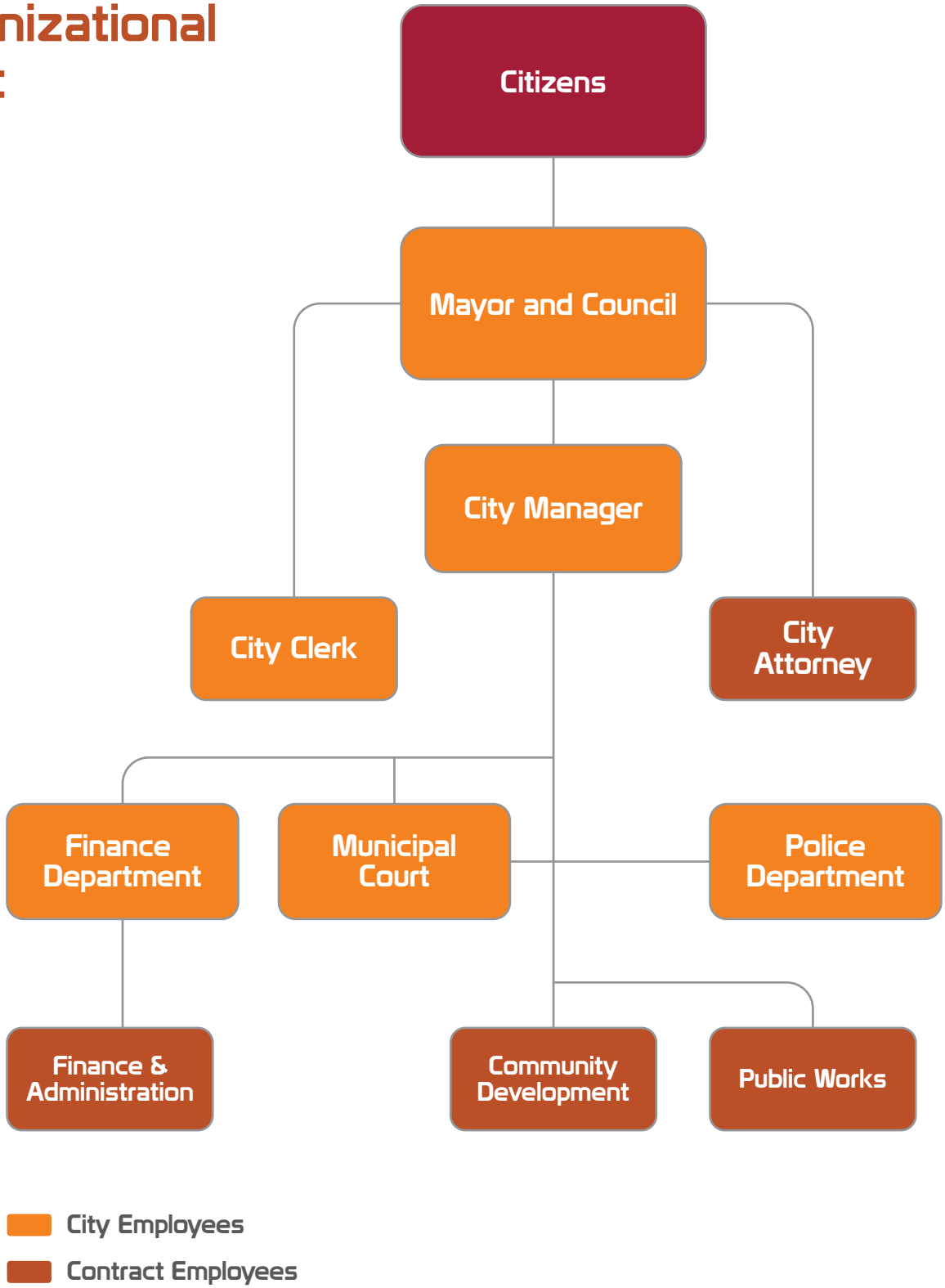
The City Council shall approve all revenue rates, charges, and processes in association with receipted funds that are deposited by the City in conjunction with the annually adopted budget and revenue handbook (see below).

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

Organizational Chart



Overview/Statistical
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 09	FY 10	FY 11
City Manager	1	1	1
City Clerk	1	1	1
Finance	1	1	1
Municipal Court	1	1	1
Police Services	48	52	54
Total Full-Time Equivalent Approved Positions	52	56	58

The addition of two Sergeants in the Police Department has been budgeted for in FY 2011.

"During periods of vacation, sick leave, and attrition, lieutenants cover the traditional sergeant position duties. This has led to fatigue, less time to accomplish traditional lieutenant duties, and excessive accumulation of overtime which are all avoidable with proper staffing. Two new sergeants will allow us to increase the number of days we have two supervisors scheduled." Budget Message 2011

Financial Summaries

Section 2

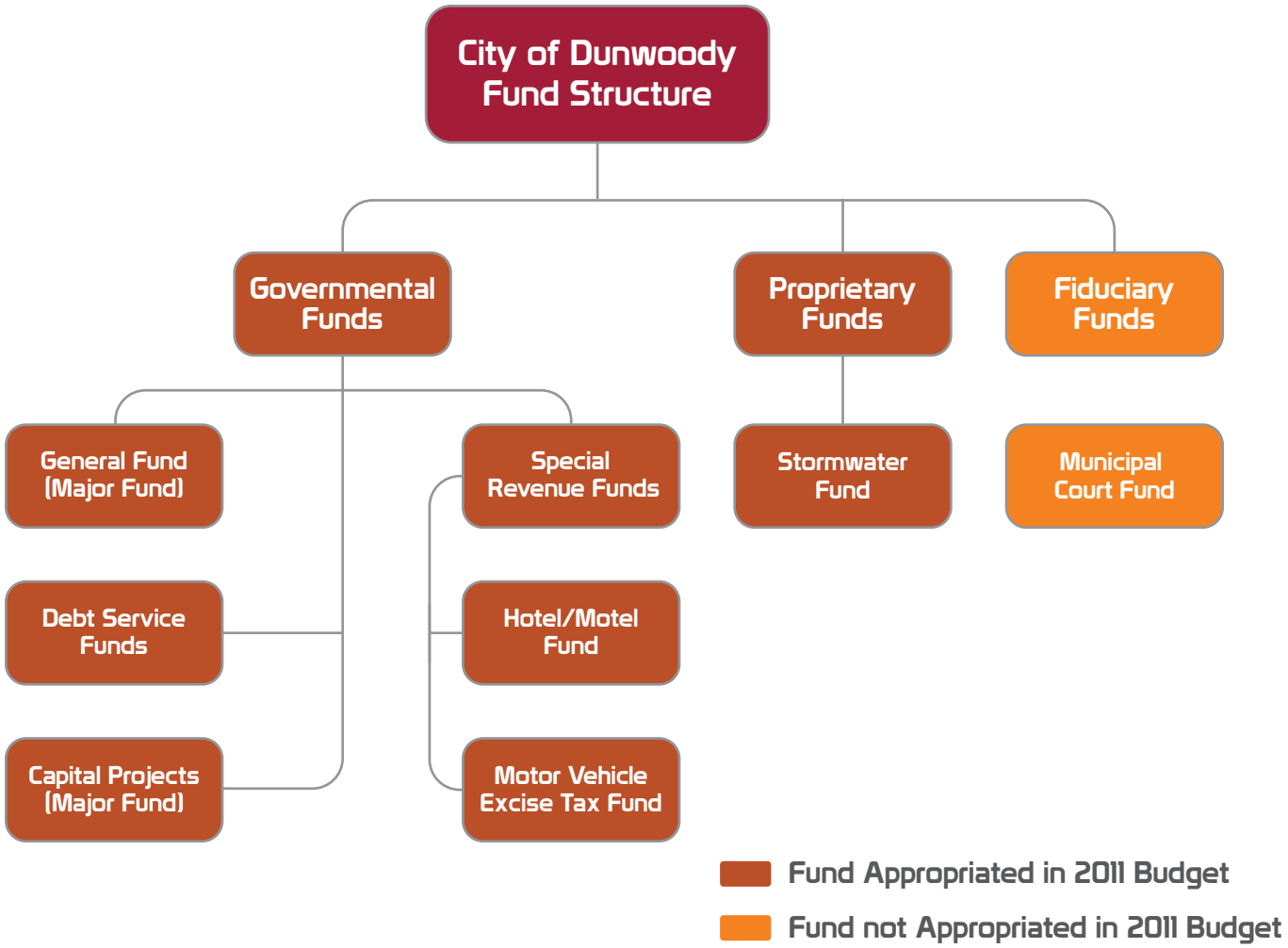
City of Dunwoody

Fund Structure Budgeting

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 uses can vary. The City of Dunwoody currently uses six governmental funds and one proprietary fund to account for the use of financial resources. The City's funds are detailed below by fund type.



Major Funds

General Fund

The General Fund is a Governmental Fund. The General Fund accounts for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund. The primary sources of revenue of the General Fund are: property taxes and assessments, business and occupation taxes, franchise fees, court fines, and excise taxes.

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 one debt service fund, which uses the modified accrual basis of accounting and budgeting.

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 2011 is $303,333,644. This amount is based on the 2010 tax digest. 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 an amount that is sufficient to pay the bonds at maturity and the interest earned on the bonds.

Capital Projects Fund

The Capital Projects Fund is a Governmental Fund used to account for General Fund 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.

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:

Hotel/Motel Fund

This fund accounts for the levy and collection of excise tax upon hotels and motels 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. Appropriations in the Hotel/Motel fund are presented in the Financial Summary Section of this document.

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 four rental entities in Dunwoody. All of the taxes collected are allocated to the General Fund. Appropriations in the Motor Vehicle Rental Excise Tax Fund are presented in the Financial Summary Section of this document.

Enterprise Funds

Enterprise funds are used to account for "business-type" activities whose operations are primarily financed by fees collected from customers. All Enterprise Funds use the accrual basis of accounting and budgeting. The accrual basis of accounting and budgeting recognizes transactions when they occur, regardless of the timing of their corresponding cash flows. Revenue and expenses are recognized without regard to when they receive or disburse cash. Revenues must be earned and measurable and the goods and services must have been provided. Expenses must be incurred and measurable. Goods must have been received and used. The City of Dunwoody currently has one enterprise fund.

Stormwater Utility Fund

The Stormwater Utility 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 Tax Commissioner as part of the yearly property tax billing process. This Fund maintains the City's stormwater infrastructure, meet Federal requirements in the area of water initiatives, address flood plain or green space issues. Appropriations in the Stormwater Utility fund are presented in the Department of Finance section of this document.

Capital Budgeting

The Capital Project Fund is 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.

GENERAL FUND MAJOR REVENUES

	FY2010 AMENDED BUDGET	FY2011 APPROVED BUDGET	$$ VARIANCE	% VARIANCE
Major Revenues (Top Ten)				
Taxes:				
Real Property Taxes	$ 6,058,116	$ 5,780,000	$ (278,116)	(4.59) %
Homestead Option Sales Taxes	2,400,000	2,400,000	-	-
Franchise Fees	1,050,000	3,100,000	2,050,000	195.24
Alcohol Beverage Excise Taxes	600,000	560,000	(40,000)	(6.67)
Occupation and Business Taxes	2,400,000	2,600,000	200,000	8.33
Insurance Premiums Taxes	1,600,000	2,000,000	400,000	25.00
Licenses and Permits:				
Alcohol Beverage Licenses	375,000	350,000	(25,000)	(6.67)
Building Permits	500,000	400,000	(100,000)	(20.00)
			-	
Fines and Forfeitures	1,100,000	1,240,000	140,000	12.73
Transfers from Hotel / Motel Fund	962,231	1,020,000	57,769	6.00
Total Major Revenues	**$ 17,045,347**	**$ 19,450,000**	**$ 2,404,653**	**14.11 %**
Other General Fund Revenues	**1,013,306**	**1,195,000**	**181,694**	**17.93**
Total Revenues	**$ 18,058,653**	**$ 20,645,000**	**$ 2,586,347**	**14.32 %**

For all General Fund revenues, trends exist only to the extent of the preceding 2009 and 2010 budget years as the City was incorporated on December 1, 2008 and to the extent revenues for the unincorporated Dunwoody are available from DeKalb County records.

Real Property Taxes

Real property taxes for 2011 are based on the tax digest compiled for 2010 less a 4% reduction in assessed property tax values. While expectations of higher devaluations exist, taxes from new developments should offset further devaluations.

Homestead Option Sales Taxes

HOST taxes for 2010 are based on the expected amount to be received from the County's allocation to the City for HOST taxes. The allocation is based on a formula expressed in state law and should be fairly consistent year over year. These funds are used solely for capital projects and will be computed after the County decides the allocation to taxpayers to offset property taxes.

Franchise Fees

Fiscal year 2011 represents the first year all franchise payments will be received for a full twelve months. Utilities pay Franchise Fees to the City throughout the year.

The 2011 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in 2009 and 2010 as well as projections presented in the Governmental Services Division of the University of Georgia's Carl Vinson Institute of Government's "Estimated Revenue and Expenditures for A Proposed City of Dunwoody, Georgia." The significant increase in 2011 is due to a payment from Georgia Power that was not received in the 2010 year.

Alcohol Beverage Excise Taxes

The 2011 amount for beverage excise taxes was computed based on the current trend of $50,000 per month in receipts from current retailers.

Occupational and Business Taxes

During 2009, the City aggressively pursued the identification of all businesses required to pay the occupation and business tax. For 2010, the City realized additional revenues as a result of identifying businesses in 2009. While the City continues to receive information on new businesses, it is confident the current 2010 amounts should carry forward into 2011, with even some modest growth. Information from Perimeter Mall indicateds some store sales are experiencing strong double-digit growth. Additionally, new businesses identified will generate additional revenues to the City.

Insurance Premium Taxes

After reviewing Georgia Insurance Commissioner's web site, it was determined the insurance premiums tax is paid out based on 2000 census data. The populations have not been updated since that time except for what appear to be very minor adjustments for perhaps annexations. Three cities are close to Dunwoody's 2000 reported census data of 32,808. Those cities are Hinesville (31,580), Peachtree City (30,392), and Alpharetta (34,854). In recent years, each of those cities collected at least $1,685,027. The amount per capita ranges from $53.36 to $57.61. The average for the three cities is $55.47 per capita. Staff then determined the reported census data used by the insurance commissioner's office was inaccurate. The City petitioned the US Census for an accurate accounting of 2000 census count using the City's current boundary. Using the revised Census count of 38,344, the City received $2.064 million in 2010.

The decennial count completed in 2010 will change the allocation beginning in 2011. The state's population is expected to increase around 20% from the 2000 count. Cities that grew more than the state average should see a relative increase in the allocation percentage while those cities that did not keep up with the state's pace will see decreases in the distribution percentage. Staff anticipates an increase similar or slightly higher than the overall state increase. To remain conservative, the $2 million amount received in 2010 will be budgeted in 2011.

Alcohol Beverage Licenses

The 2010 estimated amount is computed based on the current level of alcohol beverage license holders.

Building Permits

The 2010 estimated amount are projections from the engineering firm of Clark Patterson Lee.

Hotel/Motel Taxes

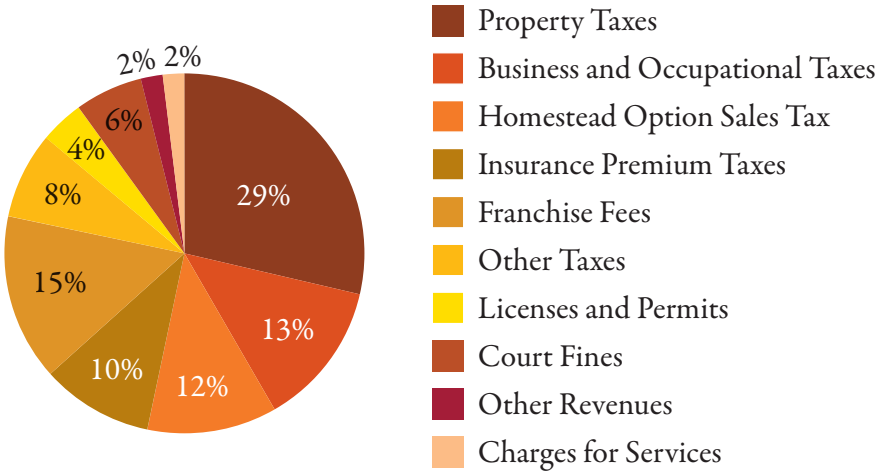
The 2010 estimated amount is a projection based on the initial collected amounts during the City's previous months of operations prorated for a 12-month period and then increased slightly due to the slowly improving economy.

Stormwater Fund Major Revenues

Stormwater Fund Revenues were budgeted at $1,199,941 for 2009 and 2010. The budgeted amounts are computed from a measurement of the impervious surfaces throughout the City . The amounts are added to the property tax bills annually and collected from the property owners. The 2010 budget assumes no change in the units of measurement for the rain runoff generated by the impervious surfaces in the City. Slight corrections to the measurements represent the slight increase in the 2011 budget of $1,209,441.

FY 2011 Revenues by Type			
Type	Revenue Amount	Percentage	
Property Taxes	$ 6,080,000	29	%
Business and Occupational Taxes	2,600,000	13	%
Homestead Option Sales Tax	2,400,000	12	%
Insurance Premium Taxes	2,000,000	10	%
Franchise Fees	3,100,000	15	%
Other Taxes	1,740,000	8	%
Licenses and Permits	780,000	4	%
Court Fines	1,240,000	6	%
Other Revenues	345,000	2	%
Charges for Services	360,000	2	%

FY 2011 Revenues by Type



City of Dunwoody FY 2011 Budget

REVENUE ANTICIPATIONS AND EXPENDITURE APPROPRIATIONS			
		Special Revenue Funds	
	General Fund *	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund
Revenues			
Property Taxes	$ 6,080,000		
Business and Occupational Taxes	2,600,000		
Homestead Option Sales Tax	2,400,000		
Insurance Premium Taxes	2,000,000		
Franchise Fees	3,100,000		
Other Taxes	1,740,000	$ 1,700,000	$ 100,000
Licenses and Permits	780,000		
Court Fines	1,240,000		
Other Revenues	345,000		
Charges for Services	360,000		
Subtotal	$ 20,645,000	$ 1,700,000	$ 100,000
Other Financing Sources			
Operating Transfer In from General Fund			
Budgeted Fund Balance			
Total Other Financing Sources	$ -	$ -	$ -
Total Revenues	$ 20,645,000	$ 1,700,000	$ 100,000
Operating Expenditures			
City Council	$ 203,904		
City Manager	226,564		
City Clerk	198,133		
Finance & Administration	3,500,715		
City Attorney	367,000		
Municipal Court	255,836		
Police	4,948,565		
Public Works	2,850,947		
Community Development	2,194,250		
Contingency	575,000		
Subtotal	$ 15,320,914	$ -	$ -
Other Financing Uses			
Operating Transfer Out to Debt Service	$ 790,000		
Operating Transfer Out to Capital Projects	3,221,975		
Operating Transfer Out to General Fund		$ 1,020,000	$ 100,000
Payments to Other Entities		680,000	
Total Other Financing Uses	$ 4,011,975	$ 1,700,000	$ 100,000
Total Expenditures	$ 19,332,889	$ 1,700,000	$ 100,000

**Denotes a Major Fund*

Debt Service Fund	Capital Projects Fund *	Enterprise Funds Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
			$ 6,080,000		$ 6,080,000
			2,600,000		2,600,000
			2,400,000		2,400,000
			2,000,000		2,000,000
			3,100,000		3,100,000
			3,540,000	$ (1,120,000)	2,420,000
			780,000		780,000
			1,240,000		1,240,000
			345,000	-	345,000
		$ 1,209,441	1,569,441		1,569,441
$ -	$ -	$ 1,209,441	$ 23,654,441	$ (1,120,000)	$ 22,534,441
$ 790,000	$ 3,221,975		$ 4,011,975	$ (4,011,975)	$ -
			-		-
$ 790,000	$ 3,221,975	$ -	$4,011,975	$ (4,011,975)	$ -
$ 790,000	$ 3,221,975	$ 1,209,441	$ 27,666,416	$ (5,131,975)	$ 22,534,441
			$ 203,904		$ 203,904
			226,564		226,564
			198,133		198,133
			3,500,715		3,500,715
			367,000		367,000
			255,836		255,836
	$ 281,975		5,230,540		5,230,540
	2,940,000	$ 1,209,441	7,000,388		7,000,388
			2,194,250		2,194,250
			575,000		575,000
$ -	$ 3,221,975	$ 1,209,441	$ 19,752,330	$ -	$ 19,752,330
			$ 790,000	$ (790,000)	$ -
			3,221,975	(3,221,975)	-
			1,120,000	(1,120,000)	-
$ 790,000			1,470,000		1,470,000
$ 790,000	$ -	$ -	$ 6,601,975	$ (5,131,975)	$ 1,470,000
$ 790,000	$ 3,221,975	$ 1,209,441	$ 26,354,305	$ (5,131,975)	$ 21,222,330

2011 Budget - General Fund Revenues Summary

Account Name	2009 Actual	2010 Prorata	Amended 2010 Budget	2011 Approved
Taxes	13,200,578	14,886,903.99	15,667,847	17,920,000
Licenses & Permits	546,783	968,743.83	905,000	780,000
Intergovernmental Revenues		2,000	2,000	275,000
Charges For Services	14,600	315,903.15	318,246	360,000
Fines & Forfeitures	430,000	1,188,144.64	1,100,000	1,240,000
Investment Income	-	6,321.35	7,000	5,000
Contr & Don From Priv Sources	5,250	3,560.00	2,560	2,000
Miscellaneous Revenue	9,942	57,994.11	56,000	63,000
Other Financing Sources	768,825	-	-	-
Total Department Revenues	**14,975,978**	**17,429,571.07**	**18,058,653**	**20,645,000**

2011 Budget Revenues Detail

Account Name	2009 Actual	2010 Projection Based on YTD Actual Plus 2nd Half Budget	Amended 2010 Budget	2011 Approved
Real Property Tax	5,695,580.11	5,672,355	5,668,116	5,400,000
Personal Property Tax	425,639.09	440,095	390,000	380,000
Motor Vehicle	252,380.81	249,167	240,000	240,000
Intangibles (Reg & Recording)	127,260.70	88,501	60,000	60,000
Franchise Fees	3,085,419.15	1,219,460	1,050,000	3,100,000
Homestead Option Sales Tax	2,635,738.05	1,600,000	2,400,000	2,400,000
Hotel/Motel Tax	1,115,167.81	1,003,500	962,231	1,020,000
Alcoholic Beverage Excise Tax	549,929.62	583,584	600,000	560,000
MVR Excise Tax	97,851.50	71,801	100,000	100,000
Business & Occupation Tax	2,102,181.10	2,288,370	2,500,000	2,600,000
Insurance Premiums Tax		1,600,000	1,600,000	2,000,000
Financial Institutions Tax	56,729.12	53,256	80,000	60,000
Penalties and Int on Delinq Prop Tax		2,280	2,500	
Penalties and Int on Delinq Bus Lic		14,535	15,000	
Alcoholic Beverage Licenses	735,389.38	423,719	375,000	350,000
Planning & Zoning Fees		19,910	20,000	20,000
Bldg Structures & Equipment	421,935.88	517,614	500,000	400,000
Soil Erosion	17,474.61	2,500	5,000	5,000
Tree Bank		5,000	5,000	5,000
Federal Grants		2,000	2,000	
State Government Grants				
Local Government Grants				275,000
Election Qualifying Fees	1,080.00	360	360	1,500
Special Police Svcs	1,740.00	4,905	5,000	1,500
Fingerprinting Fee	196.00	3,120	3,120	5,000
Public Safety-Other	12,089.44	16,639	20,000	34,000
Special Assessments	17,400.50	17,741	17,694	23,000
Streetlight Fees	294,860.30	272,909	271,042	295,000
Pavilion Rentals		200	1,000	
NSF Fees		30	30	
Municipal Court Fines & Forfei	645,094.81	1,188,145	1,100,000	1,240,000
Interest Revenue	7,967.77	6,321	7,000	5,000
Contr & Don From Priv Sources	73,888.94	500	-	2,000
Explorer Donations		3,060	2,560	
Rents and Royalties		-		59,000
Reimb for damaged property	1,630.09	24,805	25,000	
Other Charges For Svcs	2,017.18	33,189	31,000	4,000
Residual Equity Transfer In				
Total Department Revenues	**18,376,641.96**	**17,429,571.07**	**18,058,653**	**20,645,000**

City of Dunwoody General Fund

STATEMENT OF REVENUES AND EXPENDITURES				
	Audited FY 2009	Current YTD As of 8-31-2010	Amended Budget FY 2010	Approved FY 2011
Beginning Fund Balance	$ -	$ 3,374,626	$ 3,374,626	$ 5,847,381
Revenues				
Property Taxes	$ 6,500,861	$ 2,323,522	$ 6,358,116	$ 6,080,000
Business and Occupational Taxes	2,158,910	2,360,800	2,500,000	2,600,000
Homestead Option Sales Tax	2,635,738	813,947	2,400,000	2,400,000
Insurance Premium Taxes	-	-	1,600,000	2,000,000
Franchise Fees	3,085,419	754,001	1,050,000	3,100,000
Other Taxes	2,506,251	1,217,926	1,759,731	1,740,000
Licenses and Permits	439,410	426,980	905,000	780,000
Court Fines	655,483	779,142	1,100,000	1,240,000
Other Revenues	85,504	75,749	67,560	345,000
Charges for Services	327,366	179,786	318,246	360,000
Total Operating Revenue	**$ 18,394,942**	**$ 8,931,853**	**$ 18,058,653**	**$ 20,645,000**
Expenditures				
City Council	$ 141,770	$ 148,419	$ 201,265	$ 203,904
City Manager	245,214	145,830	223,998	226,564
City Clerk	154,840	74,188	159,621	198,133
City Attorney	327,894	179,119	317,700	367,000
Finance & Administration	4,241,753	2,065,337	3,494,952	3,500,715
Municipal Court	194,533	167,687	239,057	255,836
Police	5,059,654	3,087,835	4,835,147	4,948,565
Public Works	1,733,315	1,202,989	2,979,534	2,850,947
Community Development	1,724,838	1,223,719	2,277,100	2,194,250
Contingency	-		250,000	575,000
Total Operating Expenditures	**$ 13,823,811**	**$ 8,295,123**	**$ 14,978,374**	**$ 15,320,914**
Other Financing Sources (Uses)				
I/F Transfer to Debt Service	$ (596,505)	$ (204,492)	$ (272,524)	$ (790,000)
I/F to Capital Projects	(600,000)	(606,667)	(335,000)	(3,221,975)
Total Other Financing Sources (uses)	$ (1,196,505)	$ (811,159)	$ (607,524)	$ (4,011,975)
Fund Balance, December 31	**$ 3,374,626**	**$ 3,200,197**	**$ 5,847,381**	**$ 7,159,491**
Spendable-Assigned to Capital	$ 2,635,738	$ 2,635,738	$ 3,735,738	$ 3,735,738
Spendable-Unassigned	$ 738,888	$ 564,459	$ 2,111,643	$ 3,423,753
Fund Balance, December 31	**$ 3,374,626**	**$ 3,200,197**	**$ 5,847,381**	**$ 7,159,491**

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

City of Dunwoody General Fund

STATEMENT OF EXPENDITURES TO REVENUES BY CLASSIFICATION			
	Expenditure Appropriations	Revenue Anticipations	Net Effect
Expenditures			
City Council	$ 203,904		$ (203,904)
City Manager	226,564		(226,564)
City Clerk	198,133		(198,133)
City Attorney	367,000		(367,000)
Finance & Administration	3,500,715		(3,500,715)
Municipal Court	255,836		(255,836)
Police	4,948,565		(4,948,565)
Public Works	2,850,947		(2,850,947)
Community Development	2,194,250		(2,194,250)
Contingency	575,000		(575,000)
Subtotal	**$ 15,320,914**	**$ -**	**$ (15,320,914)**
General Revenues			
Property Taxes	$ -	$ 6,080,000	$ 6,080,000
Business and Occupational Taxes		2,600,000	2,600,000
Homestead Option Sales Tax		2,400,000	2,400,000
Insurance Premium Taxes		2,000,000	2,000,000
Franchise Fees		3,100,000	3,100,000
Other Taxes		1,740,000	1,740,000
Licenses and Permits		780,000	780,000
Court Fines		1,240,000	1,240,000
Other Revenues		345,000	345,000
Charges for Services		360,000	360,000
Subtotal	**$ -**	**$ 20,645,000**	**$ 20,645,000**
Other Financing Sources and Uses			
I/F to Debt Service	$ 790,000	$ -	$ (790,000)
I/F to Capital Projects	3,221,975		(3,221,975)
Subtotal	**4,011,975**	**-**	**(4,011,975)**
Grand Total	**$ 19,332,889**	**$ 20,645,000**	**$ 1,312,111**

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

2011 Budget Department Summary

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Approved
City Council	141,770.33	253,529.72	201,265	203,904
City Manager	245,213.92	215,389.56	223,998	226,564
City Clerk	154,840	178,904	159,621	198,133
City Attorney	327,894.22	278,013.64	317,700	367,000
Finance & Administration	3,187,814.97	3,144,216.56	3,561,388	3,706,115
Nondepartmental	1,678,421.19	This department is no longer in use.		
Municipal Court	194,532.68	261,638.06	256,057	278,336
Police	5,059,653.85	4,891,733.26	5,024,235	5,792,640
Public Works	2,333,314.61	2,850,917.06	3,314,534	5,790,947
Community Development	1,724,838	1,819,238	2,277,100	2,194,250
Contingency	-	-	250,000	575,000
Total Department Expenditures	**15,048,294.10**	**13,893,579.98**	**15,585,898**	**19,332,889**

2011 Budget Account Summary

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Approved
Personnel Services	3,676,220.50	4,204,539.30	4,422,339	4,749,388
Purchased & Contracted Services	8,132,065.10	7,211,786.22	8,420,676	8,696,713
Supplies	846,481.54	887,018.44	1,109,206	1,299,813
Capital Outlays	1,138,593.15	328,738.84	267,153	-
Other Costs	27,978.26	-	250,000	575,000
Debt Service	30,450.55	16,155.54	9,000	-
Transfers	1,196,505.00	1,245,341.64	1,107,524	4,011,975
Total Department Expenditures	**15,048,294.10**	**13,893,579.98**	**15,585,898**	**19,332,889**

2011 Budget Account Detail

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Approved
Regular Salaries	2,570,834.77	2,919,061.50	3,090,216	3,270,347
Overtime Salaries	144,770.34	256,792.40	252,760	250,000
Employee Unemployment Tax	12,043.60	1,287.08	1,606	-
Group Insurance	334,985.84	438,271.96	449,748	540,106
Social Security	6,789.04	5,012.98	5,456	5,456
Medicare	37,123.58	46,452.96	48,524	50,699
Retirement	484,725.94	414,048.58	471,377	515,800
Unemployment Insurance	4,779.59	55,371.84	1,452	-
Workers' Compensation	80,167.80	58,240.00	61,200	81,980
Other Employment Benefits	-	10,000.00	40,000	35,000
Administrative Services	1,893,315.00	1,907,899.92	1,950,000	1,986,000
Professional Services	4,873,990.93	2,944,848.72	3,740,834	3,745,590
Technical Services	25,664.04	81,608.20	332,457	165,653
Repairs & Maintenance	566,307.44	998,051.94	1,238,688	1,532,024
Rents - Building & Equipment	389,164.73	464,092.78	478,500	550,700
Insurance	189,724.56	501,548.90	260,000	211,700
Claims	30,946.56	40,082.26	30,000	20,000
Communications	53,935.80	105,816.66	114,517	120,374
Advertising	15,832.51	18,345.20	56,650	81,750
Printing & Binding	32,079.17	6,012.34	32,600	65,570
Travel	18,286.69	32,507.54	37,250	73,196
Dues & Fees	11,273.99	43,387.28	42,350	39,661
Education & Training	18,797.62	53,024.52	92,730	88,495
Contract Labor	1,982.46	-	-	-
Other Purchased Services	10,763.60	14,559.96	14,100	16,000
Supplies	168,624.63	202,108.52	323,685	308,426
Utilities	362,001.25	406,659.02	427,000	668,137
Gasoline	105,760.44	151,829.72	165,000	180,000
Food	11,724.91	28,857.84	21,200	23,950
Books & Periodicals	1,736.60	3,157.70	7,025	16,480
Cash Over & Short	(29.00)	16.00	-	-
Small Equipment	196,662.71	94,389.64	165,296	102,820
Machinery & Equipment	1,138,593.15	328,738.84	267,153	-
Bad Debt Expense	27,978.26	-	-	-
Contingency	-	-	250,000	575,000
Interest	30,450.55	863.62	1,000	-
Issuance Costs	-	15,291.92	8,000	-
Operating Transfers Out	1,196,505.00	1,245,341.64	1,107,524	4,011,975
Total Department Expenditures	**15,048,294.10**	**13,893,579.98**	**15,585,898**	**19,332,889**

City of Dunwoody Nonmajor Funds

STATEMENT OF REVENUES AND EXPENDITURES			
		Revised Budget FY 2010	Approved FY 2011
Beginning Fund Balance		$ -	$ -
Revenues			
Other Taxes		1,641,719	1,800,000
Total Operating Revenue		**$ 1,641,719**	**$ 1,800,000**
Expenditures			
Total Operating Expenditures		$ -	$ -
Other Financing Sources (Uses)			
I/F Transfer to General Fund		(1,001,031)	(1,120,000)
Payments to Other Entities		(640,688)	(680,000)
Total Other Financing Sources (Uses)		**$ (1,641,719)**	**$ (1,800,000)**
Fund Balance, December 31		**$ -**	**$ -**

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

STATEMENT OF EXPENDITURES TO REVENUES BY CLASSIFICATION			
	Expenditure Appropriations	Revenue Anticipations	Net Effect
Expenditures	$ -		$ -
Subtotal	**$ -**	**$ -**	**$ -**
General Revenues			
Other Taxes		1,800,000	1,800,000
Subtotal	**$ -**	**$ 1,800,000**	**$ 1,800,000**
Other Financing Sources and Uses			
Budgeted Fund Balance			$ -
I/F to General Fund	$ 1,120,000		(1,120,000)
Payments to Other Entities	680,000		(680,000)
Subtotal	**1,800,000**		**(1,800,000)**
Grand Total	**$ 1,800,000**	**$1,800,000**	**$ -**

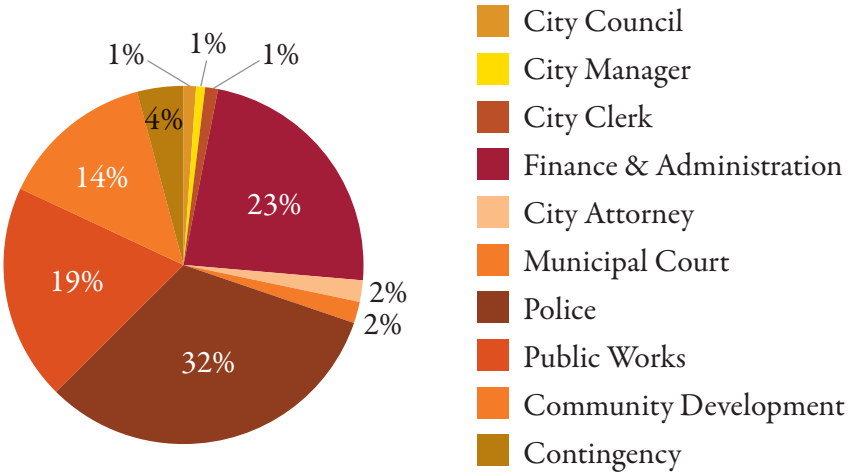
2011 Budget Capital Projects

Account Name	2009 Actual	2010 Prorata Based on YTD	2010 Budget	2011 Budget
Committed Fund Bal-Lease Proc		473,594	947,189	
Committed Fund Bal-Cap Projects			(947,189)	
MARTA Capital Funds		400,000	800,000	
GDOT LARP		248,000	496,000	
Interest Revenue		-		
Operating Transfer In 100	600,000.00	167,500	335,000	3,221,975
Proc from Cap Leases-GMA	3,000,000.00	-		
Proc from Cap Leases-Suntrust	500,000.00	-		
	4,100,000.00	**815,500**	**1,631,000**	**3,221,975**
Non-departmental				
Machinery & Equipment	528,503.85	-		
	528,503.85	-	-	-
Police				
Supplies	431,002.02			
Machinery & Equipment	2,122,832.04	-		281,975
	2,553,834.06	-	-	281,975
Public Works-Administration				
Small Equipment	15,695.12	-		
	15,695.12	-	-	-
Public Works-Roads and Streets				
Small Equipment	54,778.00	-	-	
Infrastructure		815,500	1,631,000	2,790,000
	54,778.00	815,500	1,631,000	2,790,000
Parks and Recreation				
Infrastructure				150,000
	-	-	-	150,000
	3,152,811.03	**815,500**	**1,631,000**	**3,221,975**

Projects 2009 (Details by Project)		
Dunwoody Village TE Project	200,000	
Womack Road Restriping	20,000	
Village Creek Traffic Calming	15,000	
Radar Sign Purchace	50,000	
Capital Projects TBD	215,000	
2009 Resurfacing	100,000	
	600,000	
Projects 2010 (Details by Project)		
2010 Resurfacing		1,181,000
New Sidewalks/ADA Ramps		100,000
Traffic Calming		25,000
North Peachtree Road/Tilly Mill Road Intersection		75,000
(Concept Design & Preliminary Engineering)		
Mt. Vernon Road/Vermack Road Intersection		25,000
(Concept Design & Preliminary Engineering)		
Dunwoody Village TE Project		800,000
		2,206,000
Projects 2011		
Recurring/Routine Capital Expenditures		
Public Works Resurfacing and Roads Projects		1,800,000
Intersection Enhancements		200,000
Sidewalk Improvements and Additions		350,000
Parks Improvements		150,000
Gateway and Wayfinding		150,000
		2,650,000
Nonrecurring/Nonroutine Capital Expenditures		
License plate reader		43,950
Mobile license plate reader		75,925
Panoscan MK III Forensic Camera		43,000
Crime scene scope		7,300
Sergeants Vehicle (2)		86,000
T3 vehicle		25,800
Austin Elementary Radar Sign		15,000
TE Grant Design Contract		275,000
		571,975
Total Capital		**3,221,975**

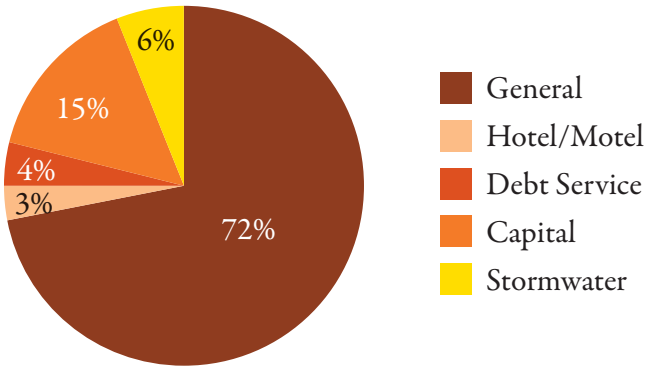
FY 2011 Expenditure by Department			
Departments	Expenditures	Percentage	
City Council	$ 203,904	1	%
City Manager	226,564	1	%
City Clerk	198,133	1	%
Finance & Administration	3,500,715	23	%
City Attorney	367,000	2	%
Municipal Court	255,836	2	%
Police	4,948,565	32	%
Public Works	2,850,947	19	%
Community Development	2,194,250	14	%
Contingency	575,000	4	%
Total	**$ 15,320,914**		

FY 2011 Expenditures by Department



Expenditure Appropriations by Fund			
Fund	Expenditures	Percentage	
General	$ 15,320,914	72	%
Hotel/Motel	680,000	3	%
Debt Service	790,000	4	%
Capital	3,221,975	15	%
Stormwater	1,209,441	6	%
Total	**$ 21,222,330**		

Expenditure Appropriations by Fund



BUDGET DETAIL

Section 3

Dunwoody
Smart people - Smart city

Mayor & City Council

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 even years coinciding with the presidential race.

Mission Statement:

The mission of the City Council is to provide the highest quality of life for those who live, work or play in our community and to foster an environment where business can prosper. We will serve all stakeholders in a transparent manner with resourceful, efficient, progressive and professional leadership.

2011 Budget - City Council

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Approved
Regular Salaries	109,499.95	83,999.96	86,000	88,000
Employee Unemployment Tax	1,479.69	1,287.08	1,606	
Group Insurance	1,700.38	16,586.16	11,177	18,672
Social Security	6,789.04	5,012.98	5,456	5,456
Medicare	1,731.24	1,172.36	1,276	1,276
Unemployment Insurance		735.34		
Professional Services	-	2,469.90	1,500	3,000
Technical Services		524.26	265	1,000
Insurance	-	122,863.50	62,000	50,000
Communications	1,363.87	1,271.36	525	1,750
Printing & Binding		59.38		
Travel	928.77	1,810.16	5,750	6,750
Dues & Fees	-	180.00	1,100	1,000
Education & Training	4,585.73	8,825.24	5,600	10,000
Supplies	12,436.18	(207.08)	11,885	9,000
Food	1,255.48	6,847.14	6,600	5,000
Books & Periodicals	-	91.98	525	500
Small Equipment	-	-	-	2,500
Total Department Expenditures	**141,770.33**	**253,529.72**	**201,265**	**203,904**

Mayor for the Day

City Manager

Warren Hutmacher
City Manager

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 budget each year with 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 better, provides executive leadership that encourages good performance by City workers, and operates the City with a professional understanding of how all city functions operate together to their best effect.

Mission Statement:

The mission of the office of the Dunwoody City Manager is 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.

2011 Budget - City Manager

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Requested
Regular Salaries	182,291.11	152,200	157,380	162,801
Group Insurance	21,686.70	17,422	18,000	18,215
Medicare	2,534.68	2,198	2,279	2,340
Retirement	22,659.57	21,999	24,289	25,244
Unemployment Insurance	3,420.66	445		
Workers' Compensation	-	-	300	315
Professional Services	2,740.00	210	3,600	3,600
Technical Services		1,237		
Claims		2,000		
Communications	3,012.45	2,630	2,000	1,800
Printing & Binding	93.25	36	100	
Travel	908.26	4,161	3,000	3,000
Dues & Fees	3,238.55	4,152	5,000	3,500
Education & Training	1,694.11	2,660	2,550	2,000
Supplies	(135.84)	1,323	3,000	2,000
Food	981.43	1,815	2,000	750
Books & Periodicals		296		
Small Equipment	88.99	606	500	1,000
Total Department Expenditures	**245,213.92**	**215,390**	**223,998**	**226,564**

City Clerk

2010 Accomplishments:

The major accomplishment of the office of the City Clerk this year was the codification of the City of Dunwoody Code of Ordinances. The ordinances are now available on line and searchable. As Municipal Election Superintendent the City Clerk initiated and completed all procedures for a July Special Election. In addition, the Office of the City Clerk implemented an agenda workflow module and phase one of a documentation management system.

2011 Goals and Objectives:

- Implement all phases of document management software for city-wide use
- Scan and categorize all existing and future documents
- Submit all adopted ordinances to Municipal Code Corporation the day after adoption for immediate availability on line and codification in next supplement
- Initiate and complete all procedures for November General Election

The City Clerk's office believes the goals it has laid out for next year will further the City's goal of being progressive, working efficiently, and staying organized.

2011 Budget - City Clerk

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Approved
Regular Salaries	73,915.09	74,384	77,164	80,585
Employee Benefits	825.27	-	-	-
Group Insurance	9,686.88	8,503	9,000	10,766
Medicare	1,026.82	1,088	1,116	1,147
Retirement	10,988.14	11,545	12,461	12,721
Unemployment Insurance		445	230	
Workers' Compensation	-	-	300	315
Professional Services	40,825.22	33,921	20,000	75,000
Technical Services	7,350.00	225	500	500
Communications	928.27	908	1,000	2,000
Advertising	1,848.86	773	1,000	2,000
Printing & Binding	2,256.73	74	500	500
Travel	-	-	1,000	3,750
Dues & Fees	135.25	104	750	500
Education & Training	235.00	-	1,000	3,750
Supplies	2,286.06	1,204	2,500	2,500
Food	755.00	642	600	600
Books & Periodicals	70.96	193	500	500
Small Equipment	1,706.29	490	-	1,000
Machinery & Equipment		44,404	30,000	
Total Department Expenditures	**154,839.84**	**178,903.92**	**159,621**	**198,133**

City Attorney

The Dunwoody City Attorney's office provides sound legal counsel to the City's elected officials, departments and agencies, and prosecutes violations of City civil ordinances in Dunwoody Municipal Court. They also represent the City in litigation.

Mission Statement:

The mission of the Office of the City Attorney is to provide timely and accurate professional services to the City Council, City Manager, staff and the City boards and commissions, involving all legal matters of municipal concern. The City Attorney serves at the pleasure and direction of the City Council.

2010 Accomplishments:

Despite well funded opposition, the City is about to conclude the initial transition period without a serious legal challenge to its incorporation or elections. A challenge by a notorious billboard company was dropped due to a lack of substantive merits. The legal department also successfully argued the collection of all tax revenues owed to the City. Most notably the Supreme Court of Georgia ruled unanimously adopting the City's position on HOST revenue without ruling on the State's argument. Furthermore, the legal department prevailed in every suit against the City or its boards and commissions. The City Attorney also achieved the transfer of the County parks to the City for a nominal fee along with legislation requiring the transfer of associated bond proceeds. In addition, the policies and ordinances adopted by the Council have withstood every legal challenge without taking ultraconservative legal positions in order to accommodate the City's goals and vision.

2011 Budget - Legal

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Requested
Group Insurance		10,738	12,000	14,254
Professional Services	51,930.00	39,575	55,000	60,000
Professional Services-Legal	241,691.08	193,020	186,000	204,000
Professional Services-Litigation	33,748.21	26,370	50,000	76,000
Technical Services	485.00	5,820	7,500	7,500
Communications		21	100	250
Printing & Binding		544	500	500
Travel		-		1,746
Dues & Fees	39.93	572	6,000	1,000
Education & Training	-	1,210	500	1,500
Supplies		144	100	250
Total Department Expenditures	**327,894.22**	**278,013.64**	**317,700**	**367,000**

Finance & Administration Department

The City of Dunwoody Finance and Administration Department is responsible for all financial operations, information technology, contract administration, physical plant, administrative and facility services and coordinating the annual audit. The functions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Information Technology, Purchasing, Contract Administration, Human Resources, Facilities, Marketing and Public Relations.

Mission Statement:

The mission of the Dunwoody Finance and Administration Department is 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.

2011 Budget - Finance and Administration

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Approved
Regular Salaries	82,640.15	112,750	113,990	120,945
Group Insurance	8,910.15	12,994	13,300	15,854
Medicare	972.74	1,675	1,650	1,720
Retirement	9,851.06	15,885	18,426	19,095
Unemployment Insurance	1,358.93	815	408	-
Workers' Compensation	-	-	300	315
Other Employment Benefits		-	35,000	35,000
Official/Admin Svcs-CGA	1,893,315.00	1,907,900	1,950,000	1,986,000
Professional Services	29,418.56	164,595	240,200	249,180
Technical Services	3,011.10	19,674	198,192	80,500
Repairs & Maintenance	-	50,893	120,688	132,464
Rents - Building & Equipment	302,783.40	438,791	447,500	511,200
Insurance		142,864	73,000	50,000
Communications	6,252.39	48,338	55,768	46,052
Advertising	5,513.29	2,705	38,650	63,500
Printing & Binding	4,683.73	2,182	18,000	33,180
Travel	2,344.43	5,657	5,000	9,700
Dues & Fees	3,889.53	34,048	20,000	19,830
Education & Training	1,302.35	3,209	30,080	35,100
Contract Labor	1,982.46	-	-	-
Other Purchased Svcs	10,763.60	13,886	14,000	16,000
Supplies	24,486.63	16,032	24,200	24,200
Electricity		7,132	17,000	17,000
Gasoline		-		10,000
Food	3,468.80	13,393	7,000	13,600
Books & Periodicals	871.01	412	2,000	3,280
Small Equipment	2,607.76	25,043	16,500	7,000
Machinery & Equipment	787,387.90	-	25,100	-
Interest		864	1,000	-
Issuance Costs		15,292	8,000	-
Operating Transfers Out - Debt		87,189	66,436	205,400
Total Department Expenditures	**3,187,814.97**	**3,144,217**	**3,561,388**	**3,706,115**

Accounting Division

Mission Statement:

The mission of the Accounting Division is 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 information and analyses to assist management in making informed economic decisions.

2010 Accomplishments:

The largest accomplishment for the Accounting Division this year was the successful implementation of a new general ledger system. The new system required the development and execution of new processes and procedures for all accounting tasks. Furthermore, the new system has allowed the integration of a single cash collection process for the Police Department, Municipal Court and the Revenue Division.

The Accounting Division managed cash to require only a minimal amount to be withdrawn from the TAN (tax anticipation note). Internal control improvements have been made such as better division of labor for deposits and general ledger postings. The division has also begun a paperless payroll process and moved from monthly to quarterly financial statements.

2011 Goals and Objectives:

- Implement a paperless workflow for accounts payable
- Apply steps to reduce paper usage for cash collections
- Establish electronic payables for vendors to make the payment process quicker and more convenient for all parties
- Scan all documents to improve efficiency
- Document all processes and procedures for the Accounting Division
- Host a week-long continuing education event for government accountants

Human Resources Division

Mission Statement:

The mission of the Human Resources Division is to provide outstanding customer service and stewardship of resources in attracting, selecting, and retaining a high performing, diverse workforce.

2010 Accomplishments:

In 2010, one of the Human Resources division's major projects was the implementation of ADP's Workforce Now software, consisting of modules called Time and Attendance and Human Resources and Benefits (HRB). Time and Attendance is an automated timekeeping system that we are using for our non-exempt employees, and it integrates directly into our payroll system. It is being used for time and attendance recordkeeping, absence management, and employee scheduling. HRB is a comprehensive Human Resources solution that provides data management and record keeping for the Human Resources Division, as well as self-service automated features for our employees. This implementation has created more efficient business processes, for both our employees and our Human Resources Division.

Fundamentally, risk management is the process of assessing exposures to loss within the City and determining how best to eliminate, manage or otherwise reduce the risk of an adverse event from having a negative impact on the City. This is an ongoing process of evaluating strategic, operational, personnel and compliance-related risks and determining how best to manage the identified risks and their potential impact and devising strategies to control exposures. Policies on Risk Management & Loss Prevention as well as Safety & Accident Reporting have been created in an effort to effectively manage risks and prevent losses and create a safer work place for employees in every City department.

All City Hall staff, Police Command staff, and contract staff received training on Chapter 9, Ethics, as required by the Code of Ordinances. Attendees also included the City Board of Ethics committee members.

Human Resources also is partnering with a vendor to create and implement a wellness program for all City employees. We are in the initial stages of the planning process for the wellness program, and we plan to roll it out to our employees. In addition, we revised all job descriptions, revised the performance appraisal process, and will publish the 2010 Employee Handbook this fall.

2011 Goals and Objectives:

- Expand the employee wellness program
- Conduct ongoing employee training
- Continue to move toward paperless processing
- Continue to follow insurance trends and choose vendors that will provide the most effective savings to the City without sacrificing customer service.

Marketing Division

Mission Statement:

The mission for the City of Dunwoody Marketing Division is 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.

2010 Accomplishments:

Public Relations and Marketing worked diligently throughout 2010 to develop and launch a brand for the City; set to be released in the fourth quarter. Throughout 2010, thousands of quarterly newsletters were delivered to citizens and others who were interested. News updates via an "e-blast" were also delivered throughout 2010 along with numerous press releases. Improvements to the website's usability were ongoing and a parks webpage was created. In early 2010, the division organized and held the City's inaugural State of the City address drawing hundreds of citizens and dignitaries.

Purchasing Division

Mission Statement:

The mission for the Purchasing Division for the City of Dunwoody is 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 affording equal access to all entities seeking to do business with the City of Dunwoody.

2010 Accomplishments:

Purchasing has continued to build upon the foundation established during the City's first year. The Division has overseen the process for selecting numerous IT systems, community planning projects, branding, road repair, and a host of other projects. In support of the City's standard of environmentally preferable procurement, over 37% of the spending on office supplies has been for items containing recycled materials.

The major accomplishment this year was receiving the Achievement of Excellence in Procurement award from the National Purchasing Institute. This prestigious award is earned by those organizations which demonstrate excellence by obtaining a high score based on standardized criteria. The criteria are designed to measure innovation, professionalism, productivity, e-procurement, and leadership attributes of the procurement organization. The City of Dunwoody was one of only 8 entities in the State of Georgia to obtain the award. Eligible entities include municipalities, counties, boards of educations, authorities, and state agencies.

2011 Goals and Objectives:

- Receive the Achievement of Excellence in Procurement award for the second consecutive year.
- Increases purchasing of recyclables to 50% of office supplies.
- Become a UPPCC Certified Agency.

"Through its Agency Certification Award program, the Universal Public Purchasing Certification Council (UPPCC) identifies organizations that have earned the

distinguished and unique honor of achieving and/or maintaining a high percentage of staff that are UPPCC Certified. This program was developed to recognize those organizations that have made a concerted effort to achieve procurement excellence."

Tax & Licensing Division

Mission Statement:

The mission of the Tax and Licensing Division of the City of Dunwoody is to administer business licenses according to the law and code of ordinances, to facilitate voluntary compliance with the City of Dunwoody Tax Code and to enforce both in a reasonable and non-arbitrary manner to all who are subject to the ordinance. All while striving for the highest degree of public trust and cooperation with the business community through impartial, professional, and courteous service.

2010 Accomplishments:

The Tax and Licensing Division implemented new licensing software which has furthered the goal of streamlining the licensing process. Additionally, the City of Dunwoody completed its first renewal of business and occupational taxes this year. This is a major source of income for Dunwoody, nearly 20% of total revenue, and a unique way to stay in touch with each business that operates within our City. The City understands the financial difficulties many business owners have faced in the past year, so statements for the tax went out early to give our business owners extra time to pay.

The Tax and Licensing Division also worked diligently this year to decrease the footprint it leaves on the environment by implementing policies that reduce waste. Scanners installed this year eliminated the need to make paper copies of the many documents that are required in the application for a license.

2011 Goals and Objectives:

- Continue focus on processes and procedures which streamline tasks and offer solutions that will improve the efficiency and effectiveness of the Tax and Licensing Division.
- Develop and implement a strategy to obtain revenue from businesses who have failed to register and pay necessary taxes with the City.
- Scan all documents to reduce paper usage.
- Document all processes and procedures for the Tax and Licensing Division.

Performance Measures:

2009 was the first year Dunwoody collected revenue for occupational taxes. Typically, the majority of the funds are collected in the first quarter of the year during the business license renewal season. However, some businesses incorrectly paid their taxes to DeKalb County which caused the City to be significantly under budget half way through the 2009 year.

Technology Division

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.

2010 Accomplishments:

In 2010 Dunwoody Technology Services Group continue to build core applications that address automation requirements for our employees and residents. With a priority for solutions that effectively act as force multipliers, a City Wide Electronic Document Management solution (with automated agenda workflow) and a Records Management software for Police (to include fully functional in-car field reporting) was implemented to increase the effectiveness and efficiency of city services for internal and external customers. The technology team also assisted the Municipal Court with implementing a paper-reducing court tracking solution with automated court

citations imports, which reduces processing time and associated costs. We continue to review and update technology processes while utilizing tools such as an internal Payment Card Industry audit and central backup solutions to ensure the highest level of security and data integrity.

2011 Goals and Objectives:

- Fully integrated GIS for Finance, Business Licensing, and Public Works work order system
- E911 Integration for Radio systems and Computer aided Dispatch
- Continue development of internal technical resources
- Complete virtualization of all core server systems and desktop work environments
- Automate Council Chambers with video archiving and streaming Video
- Implement a fully automated Public Works request solution with mobile device integration for seamless resident request via smart mobile devices.
- Online Business Licensing portal
- Strategic review of all internal applications/system for proof of concept and best business fit to ensure ROI and increased productivity.

Municipal Court

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 superior customer service to its customers and community.

Mission Statement:

The mission of the Dunwoody Municipal Court is to provide fair and impartial jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody.

2010 Accomplishments:

The Court implemented a new Court Management System with Tyler Technologies. With this implementation, the court has the ability to provide innovative and automated courtroom proceedings. We have also updated the 2009 Computerized Criminal History disposition backlog in the Georgia Crime Information Center database and implemented a successful Solicitor Pretrial Diversion Program.

2011 Goals and Objectives:

- Continue education and training on new Court Management System and comply with mandated court training requirements
- Validate court records for accuracy
- Implement scanning process of court records into the Court Management System
- Research a reliable electronic process for assigning future court dates
- Improve jail bond process with Dunwoody Police Department

2011 Budget – Court

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Aproved
Regular Salaries	38,402.47	48,613	48,000	54,384
Group Insurance	4,354.50	3,853	6,271	6,044
Medicare	525.64	709	696	769
Retirement	6,188.40	6,692	7,776	8,524
Unemployment Insurance		812	814	
Workers' Compensation	-	-	300	315
Professional Services	35,950.85	31,825	50,000	42,000
Professional Services-Court Solicitor	55,546.00	68,090	60,000	65,000
Professional Services-Public Defender	225.00	3,890	10,000	10,000
Technical Services	782.48	17,501	21,000	20,000
Repairs & Maintenance	559.27	-	-	20,800
Rents - Building & Equipment	299.75	3,949	4,000	4,000
Communications	3,562.48	1,635	2,000	2,000
Printing & Binding	2,341.21	-	2,000	2,000
Travel	21.78	198	3,500	3,750
Dues & Fees	409.90	300	1,000	1,000
Education & Training	-	900	3,500	3,750
Supplies	10,948.95	2,552	7,000	7,000
Books & Periodicals		-		3,000
Small Equipment	-	3,278	5,500	1,500
Machinery & Equipment	34,414.00	66,840	5,700	-
Operating Transfers Out - Debt		-	17,000	22,500
Total Department Expenditures	**194,532.68**	**261,638.06**	**256,057**	**278,336**

Police Department

Mission Statement:

The mission of the Dunwoody Police Department is 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.

The Dunwoody Police Department 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.

2010 Accomplishments:

The Dunwoody Police Department observed a drop in Universal Crime Reporting (UCR) crimes compared to 2009.

In addition to this reduction in reported crime, the department has made 980 physical arrests, issued 3,801 citations, investigated 1,271 accidents, and completed 2,659 incident reports. The Detective unit investigated 1,063 incidents and the Patrol Division investigated 116 hit and run accidents. Three traffic safety points were conducted with additional efforts coordinated with neighboring departments. The Police Department coordinated traffic and security for more than 20 special events in 2010.

The Police Department expanded its commitment to the concepts of Community Policing by hosting three Citizen Academies and participating in 15 Homeowners Association and Neighborhood Watch meetings. The Police Department also developed a Safety Awareness program and Safe Holiday Initiative. Police Explorers participated in three competitions, with additional competitions planned, and provided assistance to the City during the Independence Day Parade and other special events. The volunteer Court Bailiffs program provides security and administrative assistance during each court session.

The department's commitment to openness and responsiveness to the community has been enhanced through software applications. A departmental daily bulleting of arrests, accidents, incidents, and citations is posted electronically each day. The Police website hosts the application Crime Reports which maps cripes committed within a geographic area. The department plans to expand this type of service in 2011 by providing limited online reporting of certain minor property crimes.

Three grant applications have been submitted with a combined first year value of $500,000. These applications include requests for personnel as well as funds to assist in alcohol compliance education efforts.

2011 Goals and Objectives:

The department plans to continue to work with both residents and businesses to reduce crime and improve the quality of life for Dunwoody. This will be accomplished by:

- Continued community policing efforts
- Reduce incidents of reported crimes
- Expand operational effectiveness

UCR Crimes for the first reportable quarter ending June 30, 2009 and 2010

	2009	2010	Difference	% Change
Murder	0	0	0	0%
Rape	1	2	1	100%
Robbery	19	7	-12	-63%
Assault	53	72	19	36%
Burglary	77	49	-28	-36%
Larceny	385	319	-66	-17%
Vehicle Theft	33	31	-2	-6%
Total	**568**	**480**	**-88**	**-15%**

2011 Budget - Police

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Approved
Regular Salaries	2,084,086.00	2,447,115	2,607,682	2,763,633
Overtime Salaries	144,770.34	256,792	252,760	250,000
Employee Unemployment Tax	9,738.64	-	-	
Group Insurance	288,647.23	368,176	380,000	456,303
Medicare	30,332.46	39,610	41,507	43,448
Retirement	435,038.77	357,927	408,425	450,215
Unemployment Insurance		52,119		
Workers' Compensation	80,167.80	58,240	60,000	80,720
Other Employment Benefits		10,000	5,000	
Professional Services	1,338,105.93	5,043	58,000	21,000
Technical Services	7,408.70	36,306	30,000	39,653
Repairs & Maintenance	12,308.49	190,591	148,000	193,760
Rents - Building & Equipment	1,853.14	11,597	15,000	25,000
Insurance		235,822	125,000	111,700
Claims		2,000		
Communications	37,776.11	48,467	49,124	57,572
Advertising	2,698.95	715	1,000	3,500
Printing & Binding	7,351.31	2,159	5,000	10,640
Travel	13,871.96	20,639	18,500	40,000
Dues & Fees	3,560.83	2,867	7,500	10,231
Education & Training	10,197.93	34,541	48,000	27,895
Other Purchased Svcs		620		-
Supplies	90,406.70	94,272	90,000	90,976
Supplies-Explorer Program	7,686.03	8,113	5,000	5,000
Gasoline	105,760.44	151,830	165,000	170,000
Food	5,264.20	5,076	4,000	3,500
Books & Periodicals	794.63	1,698	3,000	7,500
Cash Over & Short	(29.00)	16	-	-
Small Equipment	181,856.26	63,372	141,296	86,320
Machinery & Equipment	160,000.00	137,858	166,353	-
Operating Transfers Out - Debt		248,153	189,088	562,100
Operating Transfers Out - Capital				281,975
Total Department Expenditures	**5,059,653.85**	**4,891,733.26**	**5,024,235**	**5,792,640**

Public Works Department

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.

Mission Statement:

The mission of the Public Works Department is 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.

Public Works & Stormwater Division

2010 Accomplishments:

In 2010, Public Works began and completed several strategic planning initiatives that will guide the City's future infrastructure investment. These initiatives included completing a pavement condition assessment of all city owned streets. This assessment was then used to develop a capital budget recommendation for road resurfacing and a 5-year paving plan. Public works completed the first year of this plan in 2010.

Public Works also developed a Sidewalk Improvement Policy to guide capital investment in new sidewalk and accessibility improvements. Future sidewalk projects were identified and prioritized based on the policy. Several of these projects were completed in 2010.

Development of the city's first transportation plan began in 2010 and will be completed in 2011. This plan will contemplate future transportation improvements and develop costs and timelines for completing these improvements. The preliminary engineering of 2 intersections originally planned for 2010 has been deferred to await completion of this plan.

At the project level, Public Works initiated design work on the Dunwoody Village Parkway project and coordinated with GDOT on signal upgrades at 14 intersections. The department also continued to focus on providing a high level of responsiveness to maintenance requests.

The most significant accomplishment of the stormwater utility in 2010 was a complete inventory of the stormwater assets in two of the City's drainage basins. This project involved a field survey to locate every stormwater structure and conveyance and provide a description and condition assessment of each one. This effort identified 2,900 conveyances and 3,800 structures. The data obtained from this inventory will enable the city to develop a long term maintenance and capital improvement plan. In the area of maintenance, the department also completed over 20 repair projects.

2011 Goals and Objectives:

- Continue to implement the five year capital paving plan
- Begin a sign replacement program to meet new federal standards for nighttime visibility
- Continue sidewalk improvements guided by the sidewalk improvement policy
- Complete the comprehensive transportation plan
- Complete the stormwater inventory for 100% of the City's area
- Complete a floodplain study

2011 Budget - Public Works

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Approved
Professional Services		2,406	85,000	1,200
Professional Services-Lowe	772,889.00	651,534	651,534	681,610
Technical Services		320	75,000	16,500
Rentals	407.94	7,365	7,500	6,000
Claims		11,113	10,000	10,000
Communications	55.82	367	500	550
Advertising	103.12	464	1,000	250
Printing & Binding	401.58	260	1,500	250
Supplies	2,398.64	601	4,000	3,000
Electricity	359,633.91	399,527	410,000	443,337
Books & Periodicals	-	-	500	500
Small Equipment	9,570.92	1,600	-	-
Machinery & Equipment	34,414.00	-	-	-
Operating Transfers Out - Capital	600,000.00	910,000	335,000	
Total Department Expenditures	**1,779,874.93**	**1,985,558**	**1,581,534**	**1,163,197**

2011 Budget - Public Works

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Requested
Professional Services		30,900		
Repairs & Maintenance	27,642.20	-		
R&M-Storm Damage Removal	21,718.25	4,094	25,000	25,000
R&M - Street Maintenance	326,767.03	467,402	425,000	450,000
R&M - Traffic Signals	172,795.69	107,821	200,000	200,000
R&M - Curb Replacement	4,516.51	-	-	
R&M-Right of Way Maintenance		52,249	70,000	60,000
Supplies		65,892	75,000	40,000
Operating Transfers Out - Capital			100,000	2,790,000
Total Department Expenditures	**553,439.68**	**728,359.02**	**895,000**	**3,565,000**

Parks & Recreation Division

Mission Statement:

Our mission is 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.

2010 Accomplishments:

In 2010, the City of Dunwoody obtained the transfer of six DeKalb County park sites, totaling about 165 acres, to the City. With these property acquisitions the City hired a Parks Manager and began to assess issues in the parks and how to best remediate immediate concerns and establish maintenance standards to reach short and long term goals. The City also began work on creating a Master Plan for the parks system which involves community outreach and inventories of the property to help guide us into the future.

2011 Goals and Objectives:

- Indentify immediate safety concerns and address.
- Develop maintenance schedule to optimize park upkeep and begin preventative maintenance practices.
- Meet with local civic organization, business owners and community groups to discuss needs and desires for the park system and develop more cohesive communication.

2011 Budget - Parks

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Approved
Professional Services			110,000	
Professional Services-Lowe		12,000.00	78,000	144,000
R&M-Parks		125,000.00	250,000	450,000
Communications				3,600
Advertising				500
Printing & Binding				500
Dues & Fees				350
Supplies				104,000
Electricity & Utilities				207,800
Small Equipment				2,000
Operating Transfers Out - Capital			400,000	150,000
Total Department Expenditures	**-**	**137,000.00**	**838,000**	**1,062,750**

Community Development Department

Mission Statement:

The mission of the Community Development Department is to accommodate the processes associated with the development of land over time. The Department is charged with the responsibility of managing Dunwoody's growth, which may involve disciplines with respect to comprehensive planning, economic development, building permitting, geographic mapping, sustainability promotion, stormwater management, code compliance, and city engineering in a manner that promotes business enterprises, while protecting the quality of life for all of our citizenry.

2010 Accomplishments:

The Community Development Department is especially proud of the record of accomplishments in the first half of the calendar year that were directly a result of coordinated planning initiatives introduced in 2009. The transmittal of the City of Dunwoody Inaugural Comprehensive Plan to the Atlanta Regional Commission and the Georgia

Department of Community Affairs exemplifies the community-based desire to establish city-specific priorities over a 20-year horizon for the newest municipality in Georgia. The year began on a high note with the Atlanta Regional Commission awarding the City of Dunwoody $80,000 in Livable Centers Initiative funding for the Dunwoody Village Master Plan. The Dunwoody Village LCI study will run concurrently with another master plan initiative for the Georgetown Area taking shape over the summer and fall months.

The first half of 2010 also marked the initiation of the Multi-Family Code Compliance Program for the city where a dedicated code professional was hired to oversee the program. In June, the City investigated its first apartment complex in Perimeter Center Improvement Districts. Staff is generating a report presently on the building and life-safety review findings noted on this specific property.

The Community Development Department is 90% complete with the creation of a parcel-level GIS layer that will allow engineering-level analysis of Dunwoody parcels, thus providing for a myriad of conceptual mapping opportunities designed for public scrutiny. The Department has hired a dedicated intern to compile the GIS data and work towards the creation of Dunwoody zoning layer with parcel-level specificity.

The Dunwoody Sustainability Commission worked diligently over the course of 2009 and early months in 2010 to create a Sustainability Program that has been submitted to the Atlanta Regional Commission for likely acceptance as a Bronze-level "Green Communities" for the City of Dunwoody later this fall. The Commission is now striving to further develop the Dunwoody sustainability designation as a Silver-level Green Communities.

2011 Goals and Objectives:

- Complete the Dunwoody Village LCI and the Georgetown Area Master Plans seeking LCI Implementation Funds for the Dunwoody Village Plan and a "Grandfathered LCI Status" for the Georgetown Area Plan.
- Establish a Dunwoody Zoning Layer utilizing Geographic Information Systems technology.
- Achieve Silver-level Green Communities designation for the City of Dunwoody.
- Work closely with the Public Works Department in the creation of the Dunwoody Comprehensive Transportation Plan and the Dunwoody Parks Master Plan.
- Attain a Tree City USA designation for the City of Dunwoody.
- Initiate a proposed Zoning Ordinance Re-Write Program to be developed over 2-3 year period.
- Anticipate increased permit fee activity levels in comparison to the 2010 budget, as economic conditions improve.
- Inspect 12 separate multi-family residential communities identifying building code and life-safety concerns through a directed performance plan for the respective communities.

Performance Measures:

- Maintain a 10-day turn-around on all plan reviews submitted through our office.
- Perform "next business day" turn-around on permit inspections requested by contractors and citizens.
- Ensure all legal advertisements meet the State guidelines as a minimum 15-day threshold for public notification in the City's legal organ.

2011 Budget - Community Development

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Requested
Professional Services	91,085.77	109,000	347,000	369,000
Professional Services-Clark Patterson Lee	1,565,359.88	1,570,000	1,735,000	1,741,000
Technical Services	135.30	-	-	
Rents - Building & Equipment	323.00	2,391	4,500	4,500
Claims		24,969	20,000	10,000
Communications	984.41	2,179	3,500	4,800
Advertising	5,668.29	13,688	15,000	12,000
Printing & Binding	14,951.36	698	5,000	18,000
Travel	211.49	42	500	4,500
Dues & Fees		1,164	1,000	2,250
Education & Training	782.50	1,680	1,500	4,500
Other Purchased Svcs		54	100	
Supplies	10,492.90	12,184	17,000	20,500
Supplies - Tree City USA			84,000	
Food		1,085	1,000	500
Books & Periodicals		468	500	1,200
Small Equipment	429.59	-	1,500	1,500
Machinery & Equipment	34,414.00	79,637	40,000	
Total Department Expenditures	**1,724,838.49**	**1,819,238.20**	**2,277,100**	**2,194,250**

2011 Budget Non Departmental

Account Name	2009 Actual	2010 Prorata Based on YTD	2010 Budget	2011 Approved
Professional Services	614,475.43	This department is no longer in use.		
Technical Services	6,491.46			
Rentals	83,497.50			
Insurance	189,724.56			
Claims	30,946.56			
Supplies	7,618.38			
Utilities	2,367.34			
Small Equipment	402.90			
Machinery & Equipment	87,963.25			
Bad Debt Expense-RE	20,888.87			
Bad Debt Exp-Pers Prop	7,089.39			
Interest	30,450.55			
Operating Transfers Out	596,505.00			
	1,678,421.19			

2011 Budget - Contingency

Account Name	2009 Actual	2010 Prorata Based on YTD	Amended 2010 Budget	2011 Approved
Contingency			250,000	575,000
Total Department Expenditures			250,000	575,000

2011 Budget - Stormwater

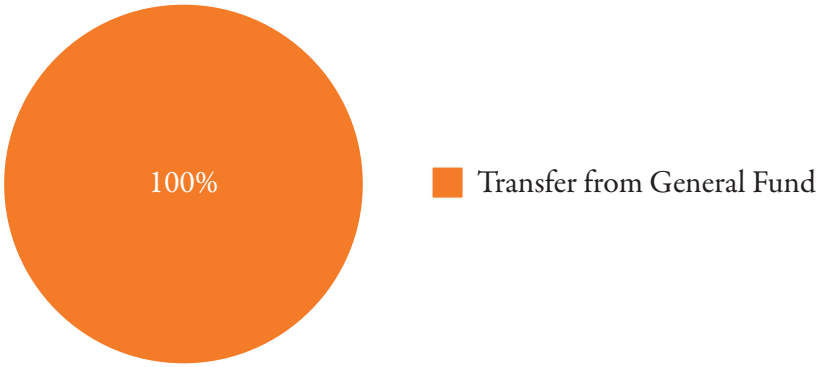
Account Name	2009 Actual	2010 Prorata Based on YTD	Current 2010 Budget	2011 Approved
Stormwater Utility Charges	1,259,682.72	599,971	1,199,941	1,209,441
Residual Equity Transfer In		25,000	50,000	
Professional Services-Lowe		110,700	221,400	175,000
Professional Services-Stormwater	46,527.50	117,300	234,600	234,600
Repairs & Maintenance	133,365.00	201,550	403,100	413,841
Repairs & Maintenance	1,000.00	-	-	
Rep & Maint-Riprap Program	19,624.28	12,500	25,000	25,000
Printing & Binding		500	1,000	1,000
Dues & Fees		250	500	500
Licenses		25,000	50,000	50,000
Supplies	1,725.00	8,250	16,500	12,000
Books & Periodicals		250	500	500
Small Equipment		2,500	5,000	5,000
Machinery & Equipment		1,000	2,000	2,000
Bad Debt Expense-Stormwater	12,688.68	-	-	-
Contingency		85,171	170,341	170,000
Capital Contingency		60,000	120,000	120,000
Total Department Expenditures	**214,930.46**	**624,971**	**1,249,941**	**1,209,441**

2011 Budget Capital Projects

Account Name	2009 Actual	2010 Prorata Based on YTD	2010 Budget	2011 Budget
Committed Fund Bal-Lease Proc		473,594	947,189	
Committed Fund Bal-Cap Projects			(947,189)	
MARTA Capital Funds		400,000	800,000	
GDOT LARP		248,000	496,000	
Interest Revenue		-		
Operating Transfer In 100	600,000.00	167,500	335,000	3,221,975
Proc from Cap Leases-GMA	3,000,000.00	-		
Proc from Cap Leases-Suntrust	500,000.00	-		
	4,100,000.00	**815,500**	**1,631,000**	**3,221,975**
Non-departmental				
Machinery & Equipment	528,503.85	-		
	528,503.85	-	-	-
Police				
Supplies	431,002.02			
Machinery & Equipment	2,122,832.04	-		281,975
	2,553,834.06	-	-	281,975
Public Works-Administration				
Small Equipment	15,695.12	-		
	15,695.12	-	-	-
Public Works-Roads and Streets				
Small Equipment	54,778.00	-	-	
Infrastructure		815,500	1,631,000	2,790,000
	54,778.00	815,500	1,631,000	2,790,000
Parks and Recreation				
Infrastructure				150,000
	-	-	-	150,000
	3,152,811.03	**815,500**	**1,631,000**	**3,221,975**

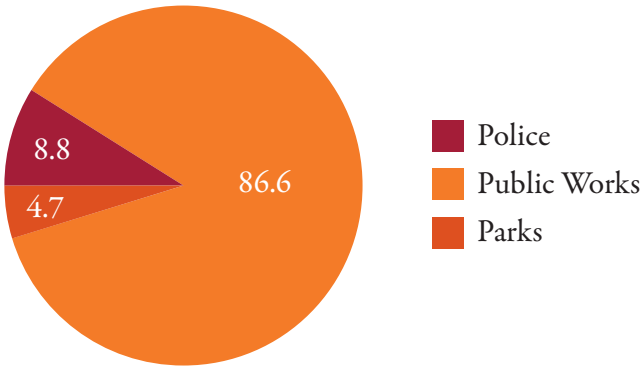
Projects 2009 (Details by Project)		
Dunwoody Village TE Project	200,000	
Womack Road Restriping	20,000	
Village Creek Traffic Calming	15,000	
Radar Sign Purchace	50,000	
Capital Projects TBD	215,000	
2009 Resurfacing	100,000	
	600,000	
Projects 2010 (Details by Project)		
2010 Resurfacing		1,181,000
New Sidewalks/ADA Ramps		100,000
Traffic Calming		25,000
North Peachtree Road/Tilly Mill Road Intersection		75,000
(Concept Design & Preliminary Engineering)		
Mt. Vernon Road/Vermack Road Intersection		25,000
(Concept Design & Preliminary Engineering)		
Dunwoody Village TE Project		800,000
		2,206,000
Projects 2011		
Recurring/Routine Capital Expenditures		
Public Works Resurfacing and Roads Projects		1,800,000
Intersection Enhancements		200,000
Sidewalk Improvements and Additions		350,000
Parks Improvements		150,000
Gateway and Wayfinding		150,000
		2,650,000
Nonrecurring/Nonroutine Capital Expenditures		
License plate reader		43,950
Mobile license plate reader		75,925
Panoscan MK III Forensic Camera		43,000
Crime scene scope		7,300
Sergeants Vehicle (2)		86,000
T3 vehicle		25,800
Austin Elementary Radar Sign		15,000
TE Grant Design Contract		275,000
		571,975
Total Capital		**3,221,975**

Capital Projects Fund Anticipated Revenue by Type



Capital Projects Fund			
Anticipated Revenue by Type	Amount	Percentage	
Transfer from General Fund	$ 3,221,975	100	%

Capital Projects Fund Expenditures by Department



Capital Projects Fund			
Expenditures by Department	Amount	Percentage	
Police	$ 281,975	8.8	%
Public Works	2,790,000	86.6	%
Parks	150,000	4.7	%

2011 Budget - Debt Service Fund

COMPUTATION OF LEGAL DEBT LIMIT	
Assessed Value	$ 3,033,336,441
Debt Limit 10% of Assessed Value	303,333,644
Debt Applicable to Debt Limit	3,463,733
Unused Legal Debt Limit	$ 299,869,911

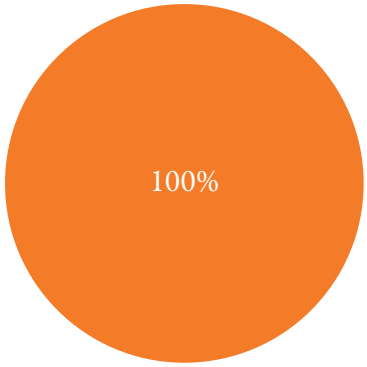
Note: The constitutional debt limit for general obligation tax bonds which may be issued by the City of Dunwoody is 10% of the assessed valuation of taxable property within the City. The Georgia Constitution (Article 9, Section 5, Paragraph 1) establishes the maximum debt limits for counties and other 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 2011 is $303,333,644. This amount is based on the 2010 tax digest dated August 4, 2010. 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.

CAPITAL LEASES			
Appropriations	Principal	Interest	Total
Fiscal Year Ending December 31			
2010	$ 681,260	$ 104,443	$ 785,703
2011	679,797	83,526	763,323
2012	700,554	62,769	763,323
2013	721,951	41,372	763,323
2014	680,170	19,477	699,647
	$ 3,463,733	$ 311,586	$ 3,775,319

The City is obligated under certain leases accounted for as capital leases for the acquisition of machinery and equipment. The total amount represents outstanding capital leases as of December 31, 2010.

Debt Service Fund Anticipated Revenue by Type



I/F Transfer from General Fund

Capital Projects Fund			
Anticipated Revenue by Type	Amount	Percentage	
I/F Transfer from General Fund	$ 790,000	100	%

2011 Budget Excise Tax

Account Name	2009 Actual	2010 Prorata Based on YTD	2010 Budget	2011 Approved
Hotel/Motel Tax	1,858,613.24	800,859.50	1,601,719	1,700,000
Interest Revenue	975.10	-	-	
Total Fund Revenues	1,859,588.34	800,859.50	1,601,719	1,700,000
DeKalb County CVB	487,533.41	-	-	
Transfer to General Fund	1,115,167.81	480,515.50	961,031	1,020,000
Transfers to Dunwoody CVB	248,000.00	320,344.00	640,688	680,000
Total Fund Expenditures	1,850,701.22	-	1,601,719	1,700,000
Fund Balance	**8,887.12**	**800,859.50**	**$0**	**$0**

Account Name	2009 Actual	2010 Prorata Based on YTD	2010 Budget	2011 Approved
MV Rental Excise Tax	97,851.50	20,000.00	40,000	100,000
Total Fund Revenues	97,851.50	20,000.00	40,000	100,000
Transfer to General Fund	97,851.50	20,000.00	40,000	100,000
Total Fund Expenditures	97,851.50	20,000.00	40,000	100,000
Fund Balance	**-**	**-**	**-**	**-**

APPENDIX

Section 4

GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

36-81-2. Definitions

As used in this article, the term:

(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 form 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 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; and
(**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 Commissioners of Georgia and the Georgia 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, the news media.

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

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

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

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

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

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 $5,000 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 a 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.

LINE-ITEM BUDGET: 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 and penalties, and grants.

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

S

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

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

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

T

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

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

U

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

W

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

Dunwoody

Dunwoody*

*Smart people – Smart city

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