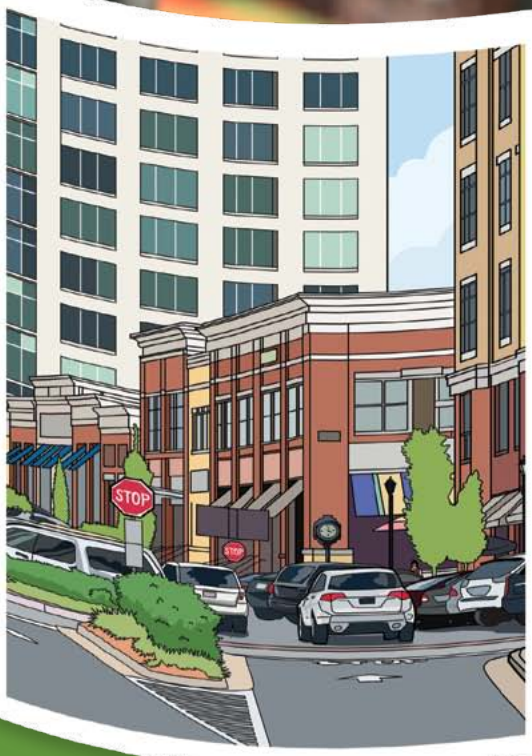
City of Dunwoody, Georgia

ANNUAL OPERATING & CAPITAL BUDGET



2013

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Dunwoody

Georgia

For the Fiscal Year Beginning

January 1, 2012

President

Executive Director

CITY OF DUNWOODY

Annual Operating & Capital Budget 2013

PREPARED BY:

Chris Pike, CPA
Finance Director

SUBMITTED BY:

Warren A. Hutmacher
City Manager

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, 2012. 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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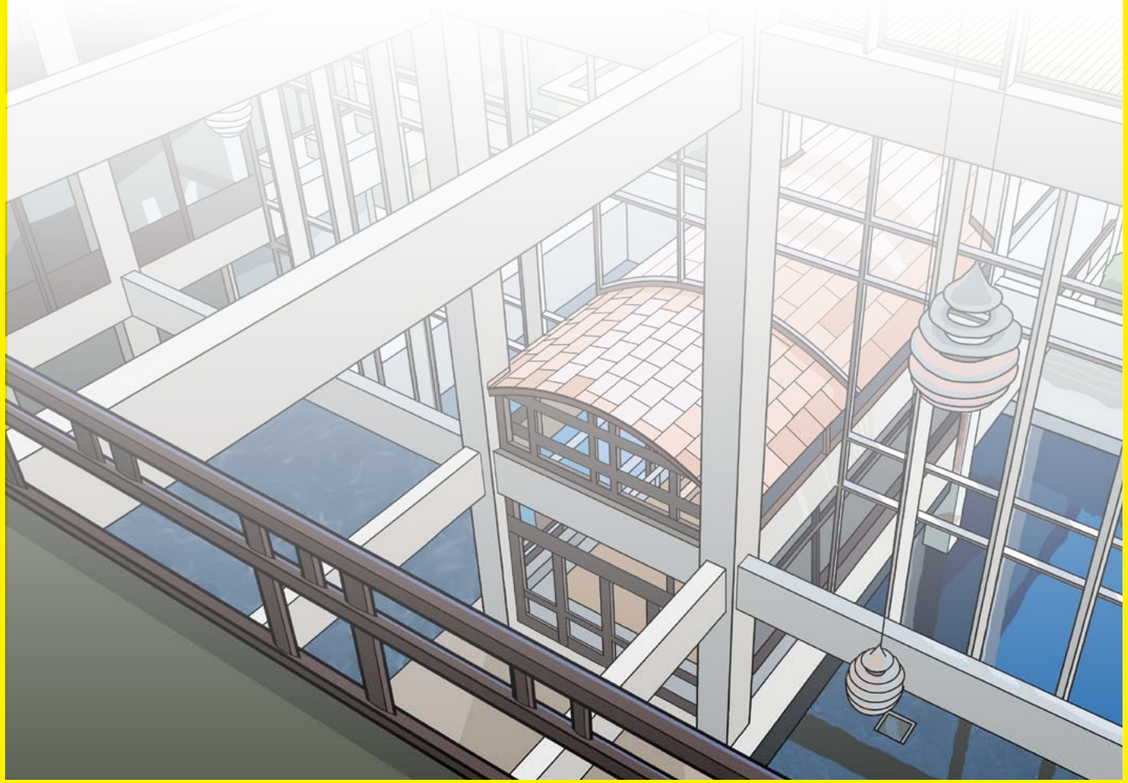
ANNUAL OPERATING & CAPITAL BUDGET

FISCAL YEAR 2013

Prepared by Authority of City Council

City of Dunwoody, Georgia



CITY COUNCIL

Listing of Elected Officials 2013

ADRIAN BONSER
City Council Post 2

DOUG THOMPSON
City Council Post 3

JOHN HENEGHAN
City Council Post 6

LYNN DEUTSCH
City Council Post 5

DENIS SHORTAL
City Council Post 1

MIKE DAVIS
Mayor

TERRY NALL
City Council Post 4

GENERAL INFORMATION

SECTION 1

BUDGET MESSAGE

Drawing on a history of sound financial management, we proudly present the Fiscal Year (FY) 2013 Budget for the City of Dunwoody. We are confident this budget not only provides adequate resources to deliver high-quality services to our constituents but also reflects the fiscal conservatism of the City Council.

Since Dunwoody's incorporation, our financial forethought has allowed the City to prosper when many adjacent municipalities and communities have raised taxes, eliminated services, and delayed infrastructure maintenance needs. At the core of the proposed FY 2013 budget is a commitment to infrastructure improvements and municipal service delivery that will sustain and improve an environment that promotes business growth and quality of life. Our focus is on keeping taxes low and making public investments in services and infrastructure that align with our community driven comprehensive plans.

The local economy continues to struggle, and the City anticipates a slow growth and recovery period. The proposed budget reflects a fiscally cautious outlook framed around a concentrated effort to advance service offerings and initiatives which closely support our residents' vision for the future of our City. To that end, we will engage and involve our citizens to encourage input into our budget and provide Council with appropriate feedback and time to assess the needs and wants of our City.

OVERVIEW OF FY 2012 ACCOMPLISHMENTS

In 2012, Dunwoody benefitted from a growth in economic development resulting from business relocations and expansion of existing businesses. The City has kept taxes low and is anticipating another surplus of revenue over expenditures for the 4th year in a row. As a new municipality, the City has consistently built operating and long term reserves, which allows for strategic investments as we plan for new projects and enhanced services. The City invested heavily in infrastructure and put in place several catalytic plans which will create a positive impact well into the future. Some highlights of FY 2012 include:

Community Planning Efforts

- Completed approximately 30% of the Draft Zoning Code Rewrite Text
- Created a new zoning district to implement Project Renaissance
- Completed 8 multi-family apartment complex sweeps resulting in significant safety and aesthetic improvements for the residents of the complexes
- Completed rules and procedures for all planning and zoning processes and associated application amendments for more clarity
- Developed an Urban Canopy Tree Inventory & Assessment
- Completed GIS Web Browser architecture for public viewing of GIS information

Transportation and Infrastructure

- 13 Stormwater pipe replacements completed in 2012
- Resurfaced over 9 lane miles of Dunwoody's road network
- Completed sidewalks on Happy Hollow Road and Valley View Road. Completed design for Barclay Rd, Dunwoody Club Dr, Happy Hollow Rd, Meadowlake Dr, Mt Vernon Rd, Old Spring House Ln, Renfroe Lake Dr, Roberts Dr, Vermack Rd, Valley View Rd, Womack Rd
- Ridgelock Ct Stormwater Retrofit to reduce runoff and improve water quality
- Completed concept design for Tilly Mill at North Peachtree intersection improvement
- Implemented new work order management system
- Responded to over 126 service requests and completed over 913 Work orders

Parks

- Adopted Facility Use Agreements with Recreation Partners
- Successfully repaired the fountain and globe at Brook Run Park
- Awarded $100,000 grant from the Department of Natural Resources Recreational Trails program for Brook Run Trail Phase II
- Began Design/Construction of Brook Run Trail Phase I
- Hosted special events in the park for "Pic in the Park" and Memorial Day
- Partnered with the Dunwoody Nature Center to undertake a restoration of the lower meadow
- Began the design of Project Renaissance Parks and Trails

Public Safety/Police Department

- Implemented Car-Fit program for senior citizens for proper and safe seating of seniors for vehicle operation
- Implemented and published Child Safety Seat Check program and Child Safety Seat Brochure
- Implemented Domestic Assault Response Team (D.A.R.T.) program
- Developed and published an Identity Theft Informational Brochure and I.D. Theft Resource Page
- Participated in aggressive targeting of "pill mills" through coordination of efforts with the DEA and other agencies
- Implemented the Operation Pill Drop program whereby citizens may bring unused or unneeded prescription medications to the department for safe disposal
- Targeted criminal offenders by making 1,203 arrests, worked 1,686 accidents and wrote 4,628 citations, completed 7,966 business checks and 2,976 residence checks in an ongoing effort to prevent thefts and burglaries
- Improved efficiency via deployment of Daily Report software
- Implemented Police Chaplain program where trained clergy of a recognized religious denomination serve as confidential counselors, advisors, and consultants to police department employees

Economic Development

- Reported 2,503 jobs and over $80 million capital investment through new business development, company expansions and relocations
- Reported 663,000 square feet of Class-A office space leased through new business development, company expansions and relocations
- Collaborated with the Dunwoody Chamber on the future formation of a small business incubator program

Finance and Administration

- Received a "clean" outside audit report for the third straight year
- Published first Popular Annual Financial Report (Citizens Report)
- Achieved recognition through teaching government finance related classes for organizations including UGA and GGFOA

Information Technology

- Implemented off-site data backup solution
- Created Information Technology Security Plan
- Deployed Data Loss Prevention System
- Developed an Information Technology Strategic Plan
- Created Enterprise PC Lifecycle Plan
- Successfully implemented ITIL based help-desk system

Industry Recognition Highlights

- Dunwoody Police - 2012 Motorola/Curtis McClung Award of Excellence from The Georgia Association of Chiefs of Police (GACP) for community service through the adoption of the Collision Avoidance Training (C.A.T.) program
- Marketing and PR – 2012 Hermes Creative Award (May)
- Finance – 2012 GFOA Distinguished Budget Presentation Award (July)
- Community Development - Silver Certification as Green Community (January)
- Appreciation Award from the Community Assistance Center
- Certificate of Appreciation from the Warren Technical School

OVERALL ECONOMIC CONDITION OF THE CITY

The pace of expansion and economic development in 2012 has been a slight improvement over 2011 but growth continued only at a moderate pace. Recent employment and housing figures show some promise but there is continued uncertainty in the national, state and local economies. Dunwoody has remained fortunate in that the City has not experienced the full brunt of economic difficulty and challenges presented to similar municipalities and has fared better in 2012 in comparison to most cities.

In 2012 the City has shown positive signs of stability throughout the slow recovery period and remains well positioned for future economic success. Revenues are relatively robust primarily due to franchise, licensing and permitting fees and the City has experienced sizable new business and expansions as companies have built out or relocated headquarters in the City over the past year. Weaknesses are evident in the property tax valuations as the City saw a 4.2% drop in property values in FY12 which is considered relatively steady when compared to DeKalb County which saw a much larger 8.7% drop in property values over the same time period. Over the past three years DeKalb County has raised its unincorporated millage rates by 32% while Dunwoody has not raised its millage rate since incorporation.

The City of Dunwoody's finances fared better than most Georgia municipalities also because of the City's diverse revenue stream and an efficiently managed service structure. The Split Contract Service model that Dunwoody employs has been very successful and newly renegotiated vendor contracts have helped the City save approximately $1 million in FY2012 as compared to FY 2011. Dunwoody operates a lean and efficient model of governing and has managed to avoid any pension liability accruals and health care cost increases due to aggressive bidding and negotiations.

The city is on track to take in the $22 million in revenues appropriated in the FY12 budget and has benefitted from maintaining a minimum General Fund balance reserve of at least 33 percent of operating expenditures. In the three and a half years since Dunwoody entered into cityhood, the City has been operating at a positive balance and 2012 was no exception.

BUDGET BRIEF

The FY 2013 Budget accounts for the specific needs of the City by focusing on infrastructure and public safety programs. The FY 2013 Budget for all appropriated funds totals approximately $26.8 million in revenues. In addition, we will use $800,000 previously set aside for debt service on the Project Renaissance land acquisition plus another $1 million from 2012 surplus HOST receipts for the development of the parks projects within the Project Renaissance redevelopment initiative, and $425,000 for design and programming of future capital projects.

The FY 2013 Budget also includes $5.4 million in General Fund transfers to our Capital Projects program for the development of critical City assets including the land purchase and corresponding parks initiative within the Project Renaissance program, continued street resurfacing and infrastructure maintenance along with public safety enhancements. These capital projects have emerged from previously established master plans which were the result of a community-developed and publically guided process to arrive at a vision for what the residents of Dunwoody seek. The remaining $21.4 million in revenue is budgeted for operations, debt service, and cash reserves. This budget does not necessitate an increase in the City's millage rate and represents only a modest increase from the FY 2012 Budget.

2013 BUDGET SUMMARY

	2011 Actual	Amended 2012 Budget	2013 Proposed	Change
Taxes	21,902,509	18,211,000	18,394,000	1.00%
Licenses & Permits	1,131,905	872,000	872,000	0.00%
Intergovernmental Revenues	82,488	525,000	-	-100.00%
Charges for Services	427,717	402,000	1,096,000	172.64%
Fines & Forfeitures	1,094,345	1,110,000	1,470,000	32.43%
Investment Income	12,739	5,000	5,000	0.00%
Contributions & Donations	12,674	2,500	5,000	100.00%
Miscellaneous Revenue	59,222	79,000	-	-100.00%
Other Financing Sources	36,446	815,574	2,025,000	148.29%
Total Department Revenues	24,760,045	22,022,074	23,867,000	8.38%
City Council	167,680	198,277	214,712	8.29%
City Manager	217,906	327,083	332,846	1.76%
City Clerk	160,281	187,526	236,016	25.86%
Finance & Administration	1,840,202	2,672,805	2,989,684	11.86%
Information Technology	743,696	561,731	597,180	6.31%
Marketing	203,171	298,907	452,428	51.36%
City Attorney	383,775	459,052	385,000	-16.13%
Municipal Court	258,518	403,794	391,950	-2.93%
Police	7,338,619	5,782,984	6,476,078	11.99%
E-911	487,065	369,500	300,696	-18.62%
Public Works	7,045,155	4,572,009	4,274,499	-6.51%
Parks	2,495,930	2,216,774	3,415,056	54.06%
Community Development	2,099,419	2,295,250	2,118,895	-7.68%
Contingency	-	575,000	575,000	0.00%
Total Department Expenditures	23,441,417	20,920,692	22,760,040	8.79%

GOALS

The City of Dunwoody is preparing for an exciting and transformative FY 2013. With the Project Renaissance redevelopment initiative on the horizon the City will experience the beginnings of a revitalization effort to implement the community-developed Georgetown / North Shallowford Master Plan (adopted in 2011). Project Renaissance sets in motion a catalytic redevelopment opportunity on 35 acres of land off North Shallowford Road.

We believe the FY 2013 Budget continues to address organization-wide goals and priorities that have been established by the Mayor and City Council. The key Budget requests are separated by department and include department-specific capital and other enhancement goals related to each department's primary mission. With an attention to the overall needs expressed by the community and strategic emphasis on addressing the priorities identified by Council, the City has established reasonable departmental enhancements and capital requests in the operating budget. The FY 2013 Budget focuses on six primary goals:

Expand, maintain and gradually improve our park system: The Parks Department has several exciting initiatives in 2013 as the City continues to implement the community driven Parks and Open Space Master Plan. One of which is the development of the parks and trails within the 16-acre property contained in the Project Renaissance initiative. These important additions to the City's park offerings will provide area residents with a new multi-use trail/linear park connecting to the 19 acre site across Shallowford Road and a 1.4 acre central park and 1.9 acre park/playground on the Chamblee Dunwoody side of the property. In addition, the City will seek to begin rehabilitation of the Donaldson Chestnut facility and make improvements within Brook Run Park which include the second phase of the Brook Run Multi-Use Trail construction, further development of the Nancy Creek Trail concept plans and preliminary engineering for these plans as well as the relocation of the dog park within Brook Run. City staff plans to continue its close relationships with key Recreation Partners and citizen groups/organizations within Dunwoody to enhance the offerings, opportunities and potential for new and improved park events, celebrations, and facilities utilization. Because the City has planned and developed its park infrastructure with careful attention to ongoing upkeep, the budget for annual repairs and maintenance will remain steady and will allow the City to manage small improvements deemed to be most advantageous to our citizens.

Improve and maintain our infrastructure: The City's Public Works department has been actively addressing the infrastructure needs of the City since incorporation and remains focused on providing high quality and responsive service to the residents and business owners of Dunwoody. In line with the citizen-driven infrastructure development and management plans the key activities and projects for 2013 include updating and continuing to implement the 5 year paving plan, sidewalk improvement plan and Stormwater pipe replacement plan. An essential element of those plan implementations include the acquisition of right of way for Tilly Mill /North Peachtree intersection improvements. Specific roadway improvements occurring in the coming year involve an update to the 2009 pavement condition assessment which would concentrate efforts on select collector and arterial roads. The City will leverage federal grant money it has received as it seeks to begin Dunwoody Village Parkway Streetscape construction, implement the Kingsley Safe Routes to School program, and embark on the $1,000,000 grant funded Perimeter Traffic Operations program. There are also various important improvement projects which will help Dunwoody meet regulations and standard guidelines such as the sign replacement program, initiated in 2012 to help meet federal reflectivity standards.

Enhance and Improve Community Safety: In 2013, the Police Department plans to continue to aggressively work with our residential and commercial community to improve safety. This will be accomplished through continuance of our current Community Outreach and Crime Prevention efforts. One important program of this effort is the implementation of a Crime Response Team (C.R.T.) which will enable the Department to assign targeted responses to reported crime and preemptive responses to predicted crime trends. Dunwoody Police seek continual improvement over past accomplishments and manage resources to operate as efficiently as possible. The Department will enact measures to improve efficiency of time and resources by hiring a civilian Prisoner Transport officer to keep Patrol Officers in Dunwoody instead of shuttling prisoners to the County Jail in Decatur. Overall the department has set a goal of reducing Part I Crime by 5% by employing directed patrols and through the use of a Crime Response Team (C.R.T.) to implement Data-Driven Approaches to Crime and Traffic Safety (DDACTS).

Continue attracting and retaining businesses and jobs: Dunwoody has demonstrated over the past year just how desirable a location it is for small- to medium-sized businesses as well as Fortune 500 companies establishing regional and national office hubs. Dunwoody's convenient location and a local economy that is an appealing destination for businesses and families have been part of the City's economic development success story. The City's continued Economic Development efforts has made a measurable impact on the business landscape with more than 2,500 jobs, $80 million capital investment, and approximately 663,000 square feet of Class-A office space leased through new businesses, company expansions and relocations. Continued support is required to maintain and improve upon past success. Proactive outreach and marketing of the City's key advantages will help to encourage retention and expansion of our existing business further supported by an aggressive visitation campaign. Our objective is to take the lead in creating the Perimeter Marketing Alliance with the City of Sandy Springs, Sandy Springs Chamber, and the Dunwoody Chamber and drive recruitment strategies which would land ten (10) projects with a total economic impact target of $50 million and 2,500 jobs. The City is mindful and supportive of redevelopment efforts to enhance Dunwoody's commercial activity centers focusing special attention on Project Renaissance in Georgetown and improvements in Dunwoody Village.

Further implementation of community plans: The City will continue efforts to invest in implementing the community driven Comprehensive Land Use Plan, Comprehensive Transportation Master Plan, Parks, Recreation, and Open Space Master Plan, Georgetown/North Shallowford Master Plan, and Dunwoody Village Master Plan. The two most significant implementation project for the City are the Project Renaissance initiative and the adoption and the implementation of the new Zoning Code and Development Regulations. The rewrite of the Zoning Ordinance and the Land Development Ordinance will synchronize our development regulations and land use regulations with our community's vision for the future development and redevelopment throughout the City. Other important objectives for community development include:

- Continue Apartment Sweeps Program
- Draft and adopt design guidelines for character areas
- Adopt a Sustainability Plan
- Receive ARC Implementation Grant for street scape improvements in Georgetown along Chamblee Dunwoody Road
- Receive ARC Gold Green Communities Certification for environmental sustainability.

Remain focused on financial stewardship of resources: In 2011 the City rebid its municipal service provider contracts and has in one year realized a savings of approximately $1 million as compared to 2011. These type of cost saving measures allowed us to divert those financial resources to other fiscal priorities without any reduction of services to the residents. In fact, costs went down and service delivery has increased due to the Split Contract Service model. We will seek to again achieve the GFOA Certificate Achievement for Excellence in Financial Reporting and promote a more streamlined process to increase purchasing efficiency across all City departments. The Finance and Administration team will also use card services to reduce the number of physical checks written resulting in decreased payables costs. Part of the City's drive for efficiency takes into account several information technology (IT) related plans to support consolidated, reliable infrastructure and services as well as continuing to ensure a secure and compliant IT environment. To engage citizens, the City is working on the creation of progressive web and Mobile applications and other technologies.

CHALLENGES

FY 2013 inevitably presents Dunwoody with several challenges which need to be addressed in order to maintain our current service levels and invest in infrastructure while developing amenities and programs designed to enhance our assets and offerings.

The three that present the greatest hurdles include infrastructure demands that exceed our revenue capacity, meeting our public safety challenges, and declining revenues from the economy and state and federal legislation.

Infrastructure: The City maintains 149 centerline miles of roadway with a replacement cost value of over $200 million. Planning for critical and appropriate transportation improvements within local funding constraints continues to be an inherent challenge within the City's advanced roadway management program. It is essential for the City to continue with its proactive efforts to work through the paving backlog for neighborhood streets since a majority of the City's pavement has reached a point where it is beginning to deteriorate at an accelerated rate due to its age and historical lack of maintenance.

With multiple parks projects planned for 2013, it will be important to maintain appropriate management of schedules and construction timelines to ensure initiatives such as Project Renaissance and the completion of the Phase I and Phase II of Brook Run Multi-Use Trail stay on track.

Public Safety: The key challenges for the Dunwoody Police Department in 2013 revolve around two primary issues: Manpower & Technology. Staffing levels of sworn personnel and civilian staff continue to pose a challenge resulting in a reduced ability to fully respond to the needs of our community. Comparisons with similar sized cities indicate the Department is understaffed. This comparison is made with both population and reported crime as the criteria for this determination.

Part 1 Crime Comparison & Ratio of Police Officers

Department	Population	Sworn	Officers Per 1,000	Part 1 Crime	Part 1 Crime per 10,000	Crimes Per Officer	CPSM
Dunwoody	46,267	46	0.99	1,777	384	38.6	146.9
Alpharetta	57,551	106	1.84	1,516	263	14.3	70.8
Marietta	56,579	126	2.23	3,319	587	23.9	143.1
Smyrna	51,271	87	1.7	2,127	415	24.4	141.8
Peachtree City	34,364	63	1.83	487	142	7.7	20.9
Dalton	34,299	86	2.51	1,258	367	14.6	63.5
Kennesaw	33,060	59	1.78	546	165	9.3	58.1
Douglasville	32,586	74	2.27	2,382	731	32.2	111.3
Average of 7	42,816	86	2.02	1,662	381	18	87

Planned investments in technology will assist our Police Department in its goal to effectively prevent crime, not just respond to calls. The implementation of technology designed and intended to improve the efficiency of departmental operations both preventive and responsive is costly in both human and hardware related resources.

Revenue: The continued economic downturn caused a decline of Dunwoody's property tax revenues. Real and personal property taxes two years ago were estimated at $5.78 million. The FY 2012 Budget estimated only $5.41 million. This year, the number drops to an estimated $4.98 million. We've seen only a slight increase in new development as businesses remain cautious on operation expansions and vacant office rental is leasing at a slow but steady pace. Any increases in assessed values will likely trail the economic recovery.

Additionally, the past several sessions of General Assembly included discussions regarding curbing or eliminating several municipal revenue sources such as property taxes, franchise fees and ad valorem taxes. During the 2012 session, legislation was passed to eliminate the ad valorem tax on car purchases. This new calculation will present an initial increase in revenue but an eventual revenue decrease and a plateau in revenue is anticipated over time. Although the final outcome is not known at this time for other tax reform issues, items clearly on the table of discussion include property taxes, sales taxes, franchise fees, and insurance premiums taxes. Combined, these taxes account for over 50% of our revenues and actions taken at the state level could prove crippling at the local level. Furthermore, tightening at the Federal level reflects the reality of a new standard that is sure to have an effect at the state and local levels.

FY 2013 EXPENDITURE HIGHLIGHTS

In light of these goals and challenges, and as highlighted in the 2012 State of the City Address, the following list of FY 2013 Budget expenditures clearly demonstrates the City's continued efforts to steadily increase of investment in the 3 P's; Police, Paving, and Parks.

Paving / Infrastructure
- 2013 street resurfacing and paving ($1,750,000)
- Right of Way acquisition for Tilly Mill at North Peachtree intersection improvement ($300,000)
- Pavement Condition Assessment update ($50,000)
- 2013 sidewalk improvement plan ($200,000)
- Dunwoody Village Parkway Streetscape construction ($2,300,000 – Fully funded in 2011, construction to commence in 2013)

Parks
- Project Renaissance Parks design and initial construction ($1,500,000)
- Brook Run Trail construction - Phase II ($341,000)
- Replacement of the North DeKalb Cultural Arts Center roof and rehabilitation funds for the Donaldson Chestnut House. ($160,000 – Funds will be combined with 2012 capital funds to cover the full anticipated expense)
- Brook Run dog park relocation ($195,000)

Police Department/Public Safety
- Crime Response Team/C.R.T. (3 Patrol Officers, 1 Sergeant) ($417,209)
- Prisoner Transport Officer (1 Civilian) ($46,900)

Finance &Administration
- Facilities Improvement Partnership Program for enhancements to existing buildings ($250,000)

Marketing & Public Relations
- 2013 Citizen's Pulse Survey Initiative ($25,000)
- Community Engagement Initiative ($102,635)

Information Technology
- Enterprise-wide PC replacements ($39,983)
- Virtualization Failover and Data Protection Project ($12,913)

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

ISSUES ON THE HORIZON

In November 2011, voters did not approve bond financing for the acquisition of parkland and green space and the improvement of existing and newly acquired park land. In 2012, the City entered into a Public/Private Partnership to help implement the community-developed Parks, Recreation and Open Space Master Plans. Continued stewardship of the Project Renaissance program is needed to ensure it is successful and serves as the catalyst for continued redevelopment and growth of the Georgetown area,, a primary entrance and gateway for the City.

In 2011, the City filed a lawsuit against DeKalb County seeking approximately $7,000,000 in unspent bond funds to pay for improvements to Brook Run Park. A recent state law change obligates the County to transfer these funds to the City of Dunwoody. The lawsuit asks the Court to direct the County to provide these funds to the City of Dunwoody. If this lawsuit is successful, considerable resources will be spent to implement the Parks, Recreation, and Open Space Master Plan as it relates to Brook Run Park.

SUMMARY

The FY 2013 Budget proposal is a practical, sound and financially responsible design for continued success and growth. Over the next 60 days we look forward to active and purposeful discussions of this proposal with you and our community as together we reach consensus on a FY 2013 spending roadmap. We appreciate your thoughtful and careful review of this budget proposal.

Sincerely,

Michael G. Davis, Mayor

Warren Hutmacher, City Manager

DUNWOODY DEMOGRAPHICS

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

Based on the 2010 US Census, in 2010 DeKalb County had a population of 691,893 people and stood as the third most populous county in the ARC region just slightly above Cobb (688,078). Fulton County had the highest population in 2010 with 920,581 people followed by Gwinnett County with 805,321 people.

DeKalb County has come to represent a sixth of metropolitan Atlanta's total population, a significant figure for a single county considering the region consists of ten counties. Moreover, the County represents 7.1% of the entire population of Georgia. Dunwoody represents 6.7% of the DeKalb population.

DeKalb Population and Forecast: 2000-2025					
2000	2005	2010	2015	2020	2025
665,865	711,577	691,893	819,193	885,607	960,283

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

Dunwoody Population by Age 2000 -2025				
Age Cohort	2000	Percent	2020	2025
Age 0 -4	3635	7.3 %	3930	4593
Age 5 -9	3727	7.5 %	4029	4369
Age 10 -14	2877	5.8 %	3110	3372
Age 15 -19	2092	4.2 %	2261	2452
Age 20 -24	2614	5.3 %	2826	3064
Age 25 -34	9276	18.6 %	10028	10873
Age 35 -44	8379	16.8 %	9058	9824
Age 45 -54	6255	12.6 %	6762	7332
Age 55 -64	4802	9.6 %	5191	5589
Age 65 -74	3427	6.9 %	3705	4017
Age 75 -84	1945	3.9 %	2103	2280
Age 85+	781	1.6 %	844	915
Totals	49,810		53,847	58,680

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

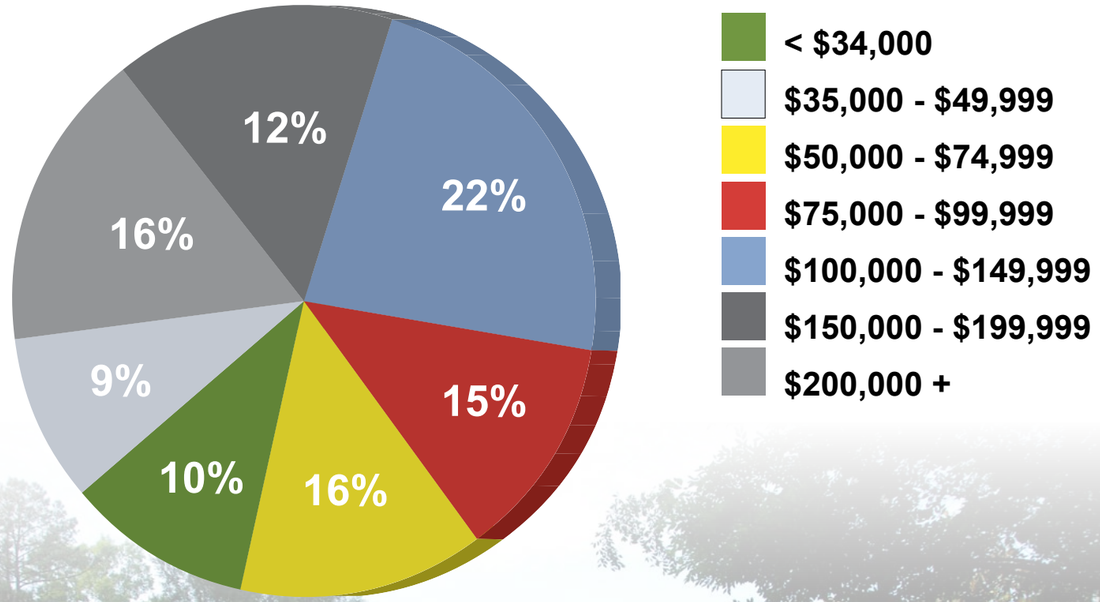
Dunwoody Population Forecast by Sex and Average Age : 2000-2010					
	Census 2000	2008	Census 2010	2008-2010	2008-2010
	Number	Number	Number	Change	Change
Population	38,699	43,322	46,267	2,945	6.8 %
Household	16,018	18,619	19,944	1325	7.1 %
Average Household Size	2.38	2.3	2.31	0.01	0.4 %
Median Age	36.7	38.2	35.7	-2.5	-6.5 %
Median Male Age	35.5	37	35.2	-1.8	-4.9 %
Median Female Age	37.9	39.5	36.2	-3.3	-8.4 %

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

Dunwoody Population by Race						
	2000		2008		2010	
	Number	Percent	Number	Percent	Number	Percent
White Alone	30379	78.5 %	31582	72.9 %	29667	64.1 %
Black Alone	3251	8.4 %	3856	8.9 %	5697	12.3 %
American Indian Alone	77	0.2 %	87	0.2 %	99	0.2 %
Asian or Pacific Islander Alone	2786	7.2 %	4419	10.2 %	5155	11.2 %
Some Other Race Alone	1587	4.1 %	2426	5.6 %	111	0.2 %
Two or More Races	619	1.6 %	910	2.1 %	783	1.7 %
Hispanic Origin	3406	8.8 %	5199	12 %	4755	10.3 %
Total	38699		43322		46267	

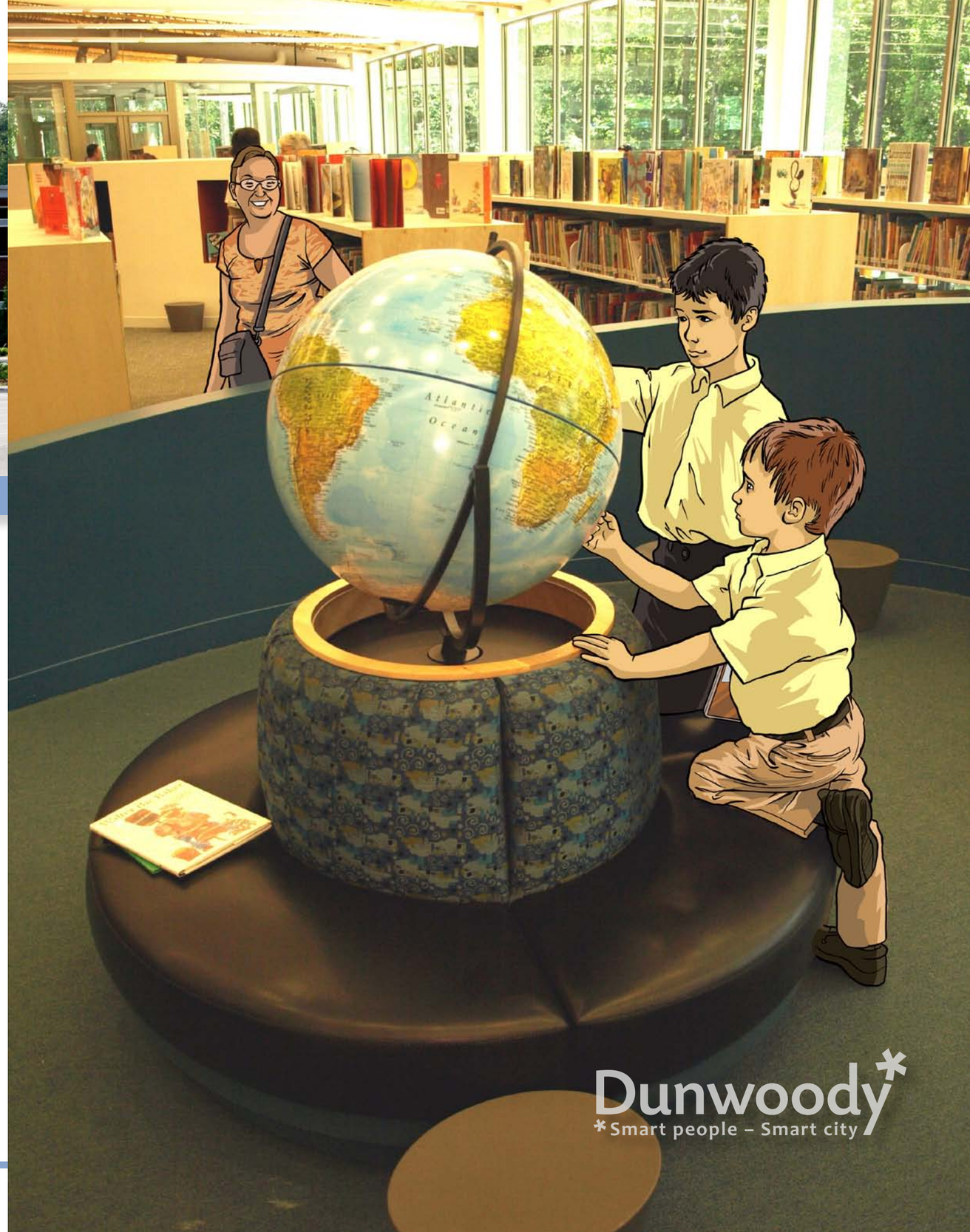
The City of Dunwoody's median household income in 2010 was $74,297 and the per capita income was $44,066. In com- parison, the median household income of Johns Creek (2010) was $106,132 with a per capita income of $41,215. The median household income in Roswell was $67,368 with a per capita income of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

2010 DUNWOODY HOUSEHOLD INCOME



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

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



NON-FINANCIAL GOALS

STRATEGIC GOALS:

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

STRATEGIC GOAL 1

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

What we have done…

- Implemented Car-Fit program for senior citizens
- Improved efficiency via deployment of Daily Report software
- Implemented and published Child Safety Check program and Child Safety Seat Brochure
- Implemented Domestic Assault Response Team program
- Developed and published an Identity Theft Information Brochure and I.D. Theft Resource Page
- Implemented the Operation Pill Drop program
- Received award for the adoption of the Collision Avoidance Training Program

What we expect to accomplish…

- Implement a Crime Response Team
- Promote safety by hiring a civilian Prisoner Transport officer to keep Patrol officers in Dunwoody
- Implement data-driven approaches to crime and traffic safety to reduce Part 1 Crime by 5%

STRATEGIC GOAL 2

Promote responsible and balanced redevelopment

What we have done…

- Developed an Urban Canopy Tree Inventory and Assessment
- Created a new zoning district to implement Project Renaissance
- Completed approximately 30% of the Draft Zoning Code Rewrite Text
- Completed rules and procedures for all planning and zoning processes and associated application amendments for more clarity
- Completed 8 multi-family apartment complex sweeps
- Completed GIS Web Browser architecture for public viewing of GIS information
- Received ARC Silver Green Communities Certification for environmental sustainability

What we expect to accomplish…

- Continued implementation of master plans for both Dunwoody Village and Georgetown/North Shallowford
- Adopt a Sustainability Plan
- Continue Apartment Sweeps Program
- Receive ARC Implementation Grant for streetscape improvements in Georgetown along Chamblee Dunwoody Road
- Receive ARC Gold Green Communities Certification for environmental sustainability

STRATEGIC GOAL 3

Actively pursue comprehensive infrastructure improvements

What we have done…

- Resurfaced over nine miles of Dunwoody's road network
- Completed the concept design for Tilly Mill at North Peachtree intersection improvement
- Implemented new work order management system
- Completed sidewalks on Happy Hollow Road and Valley View Road
- Completed design of sidewalks on various streets in Dunwoody's road network
- Completed thirteen stormwater pipe replacements
- Ridgelock Court stormwater retrofit to reduce runoff and improve water quality
- Began construction for sidewalk and bicycle lanes on Mount Vernon Road west of Ashford Dunwoody Road
- Acquired additional parcels of land in the Georgetown/North Shallowford area

What we expect to accomplish…

- Continue implementing the 5-year capital paving plan
- Continue sidewalk improvements
- Continue implementing stormwater pipe replacement plan
- Acquisition of right of way for Tilly Mill / North Peachtree intersection improvements
- Update the 2009 pavement condition assessment
- Implement the Kingsley Safe Routes to School program
- Embark on the $1 million grant funded Perimeter Traffic Operations program
- Leverage federal grant money to begin Dunwoody Village Parkway Streetscape construction

STRATEGIC GOAL 4

Create an atmosphere in which businesses thrive

What we have done…

- Reported 663,000 square feet of Class-A office space leased through new business development, company expansions and relocations
- Reported 2,503 jobs and over $80 million capital investment through new business development, company expansions and relocations
- Maintained a collaborative relationship with the Code Enforcement Department to track down those businesses that have failed to pay their occupation taxes
- Maintained a collaborative relationship with the Chamber of Commerce to communicate any pertinent information to our Dunwoody businesses
- Collaborated with the Dunwoody Chamber of Commerce on the future formation of a small business incubator program

What we expect to accomplish…

- Implement aggressive visitation campaign
- Take the lead in creating the Perimeter Marketing Alliance with the City of Sandy Springs, Sandy Springs Chamber, and the Dunwoody Chamber
- Enhance partnerships with State and local economic development agencies
- Ongoing evaluation of taxes and fees to maintain competiveness

BUDGET CALENDAR

2012

2012 IN REVIEW

MAY

Information was distributed to departments on budget requirements, Operating & Capital budget requests, departmental capital, and enhancement priorities.

15th Budget worksheets distributed to departments

JUNE

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.

30th Budget worksheets were due from departments

AUGUST

Reviewed FY 2012 Revenue and Expenditure estimates. Work sessions reviewed budget requests for M&O, Enhancements, and Capital budgets.

6th-8th Department Budget Work Sessions with City Manager

21st First Consolidated & Balanced Budget Due to City Manager

30th Transmittal Letter Due From City Manager/Mayor

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.

1st Proposed budget with Transmittal letter due to City Council

28th Meetings with Budget Committee

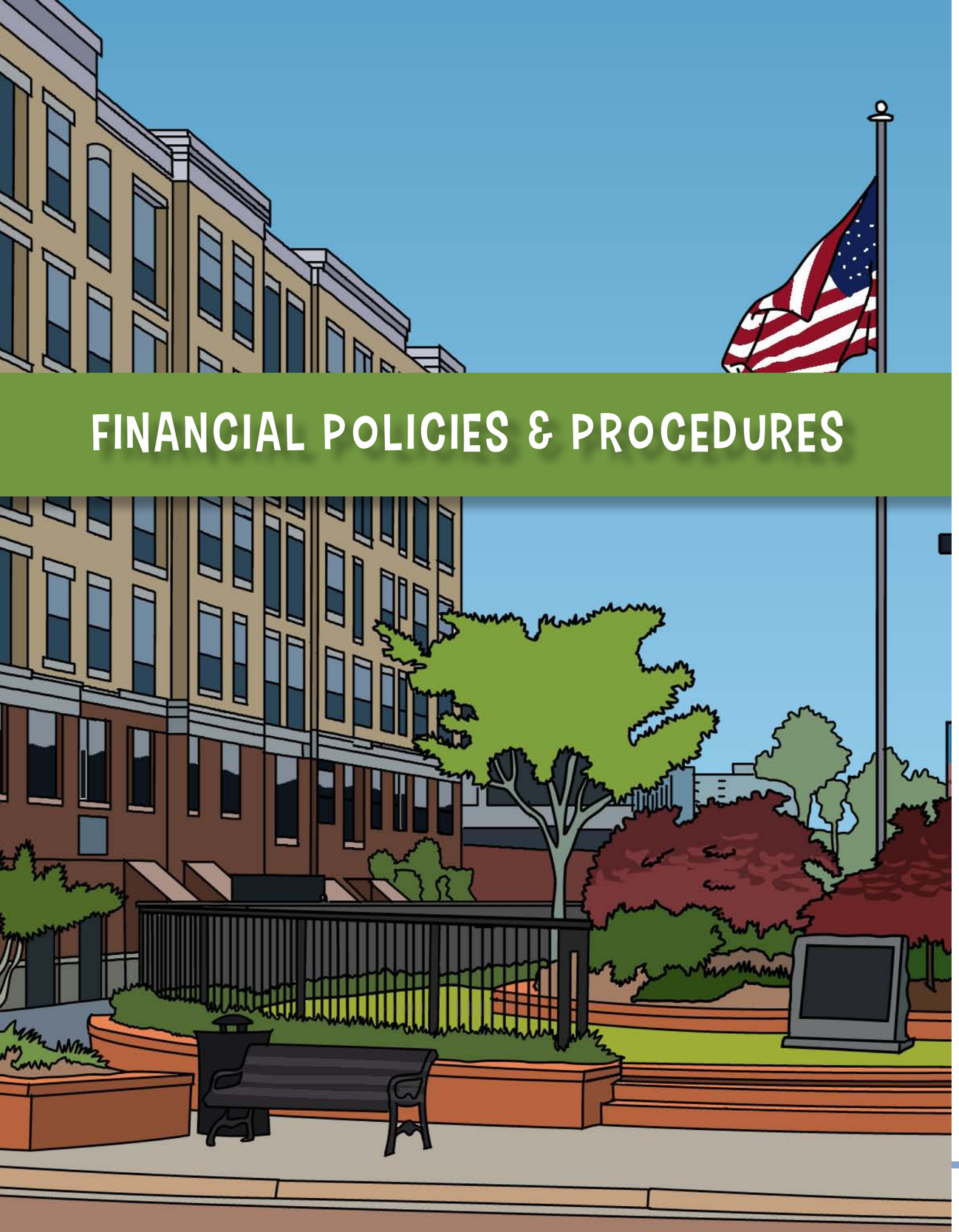
30th Final budget (excluding amendments) submitted to City Council

OCTOBER

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

15th First Reading of the Budget Ordinance

29th Legally advertised Public Hearing, Second Reading and Adoption of the Budget Ordinance (as amended) for the year ending December 31, 2013.



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

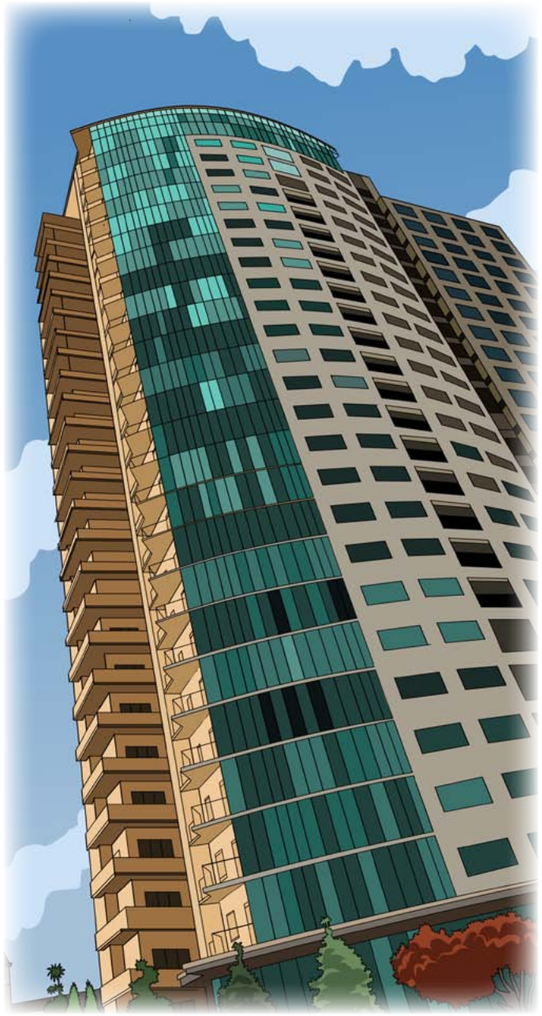
The agreement between the independent auditor and the City shall be in the form of a written contract or an engagement letter. The contract or engagement letter shall include the request for proposal as an appendix to the written document and all issues addressed in the request for proposal shall be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

EXTERNAL FINANCIAL REPORTING

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

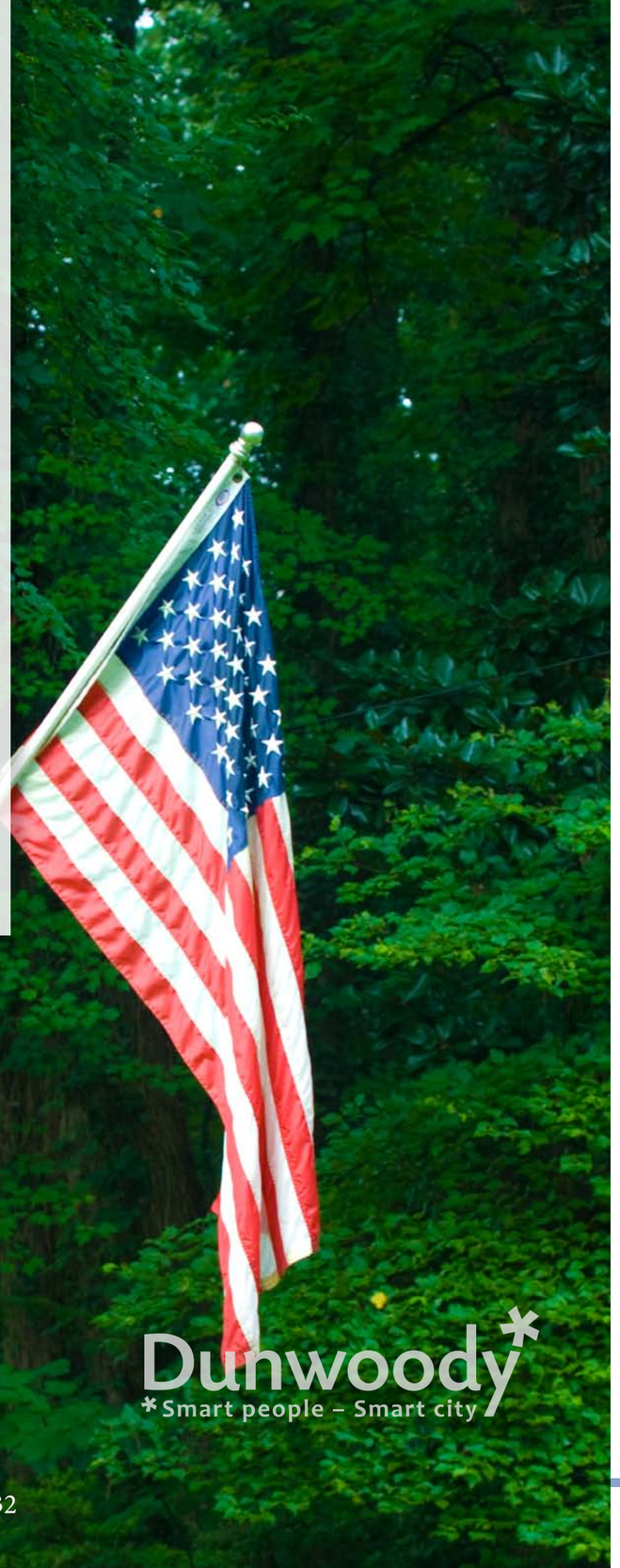
Capital Project Fund(s)
The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

Debt Service Fund
The City adopts annual budgets for its debt service fund. 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 STABILIZATION RESOURCES

The City shall establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount that represents no less than four (4) months of operating and debt expenditures (approximately 33% of budgeted expenditures).

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

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

APPROPRIATION LAPSES AT YEAR END

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

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and the fund, other than those prohibited above, and 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 adjusment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared in accordance with O.C.G.A. 38-81-3.

CONTINGENCY LINE-ITEM

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

This contingency reserve appropriation will be a separate line item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and the City Manager is required before this appropriation can be expended. If approved, the Finance Department will transfer the appropriation from the contingency line item to the applicable line item(s) within the applicable department's budget.

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

CONTRIBUTIONS

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

ADMINISTRATIVE SERVICE FEE/COST ALLOCATION

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

ONE-TIME REVENUE SOURCES

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

CASH FLOW BUDGET

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

BUDGET ALLOTMENTS

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

CAPITAL PROJECT IMPROVEMENT PLAN

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

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

PROJECT LENGTH BUDGET

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

BUDGET PREPARATION

Each department, in conjunction with the City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. 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 outstand- ing 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.

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CONTINGENCY ACCOUNT

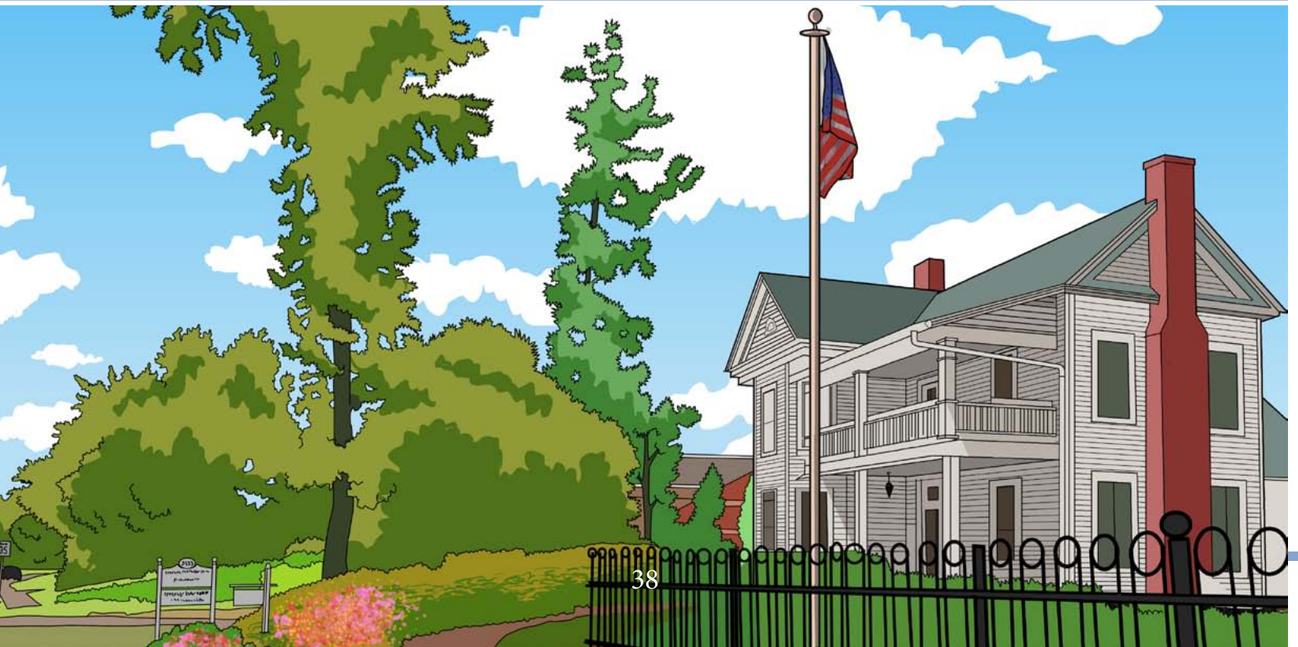
The City shall include an appropriated contingency of three percent of the total annual expenditure appropriation in the Capital Project Fund in order to accommodate expenditures that may not have been expected during the duration of a capital project. Expenditure of contingency funds shall only be authorized 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).

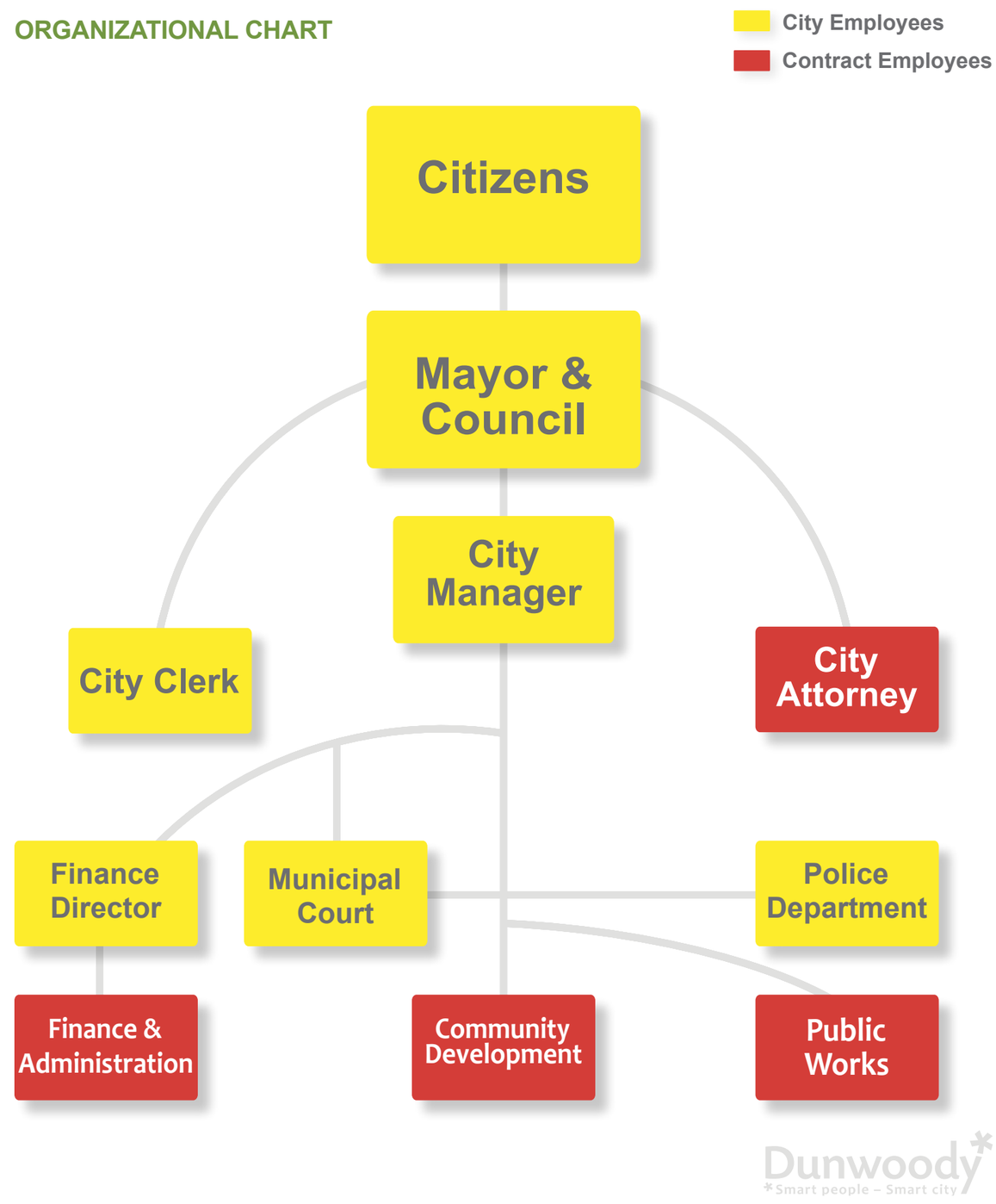
REVENUE HANDBOOK

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

CITY OF DUNWOODY

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	FY 12	FY 13
City Manager	1	1	1	2	2
City Clerk	1	1	1	1	1
Finance	1	1	1	1	1
Municipal Court & City Attorney	1	2	2	4	3
Police Services	48	52	54	54	59
Total Full-Time Equivalent Approved Positions	52	57	59	62	66

The 2013 budget includes the addition of a Crime Response Team (C.R.T.) that adds three patrol officers and a sergeant to enable the department to assign targeted responses to reported crime and preemptive responses to predicted crime trends. Additionally, a civilian Prisoner Transport position was added to improve efficiency of time and resources and keep Patrol Officers in Dunwoody.

FINANCIAL SUMMARIES

SECTION 2

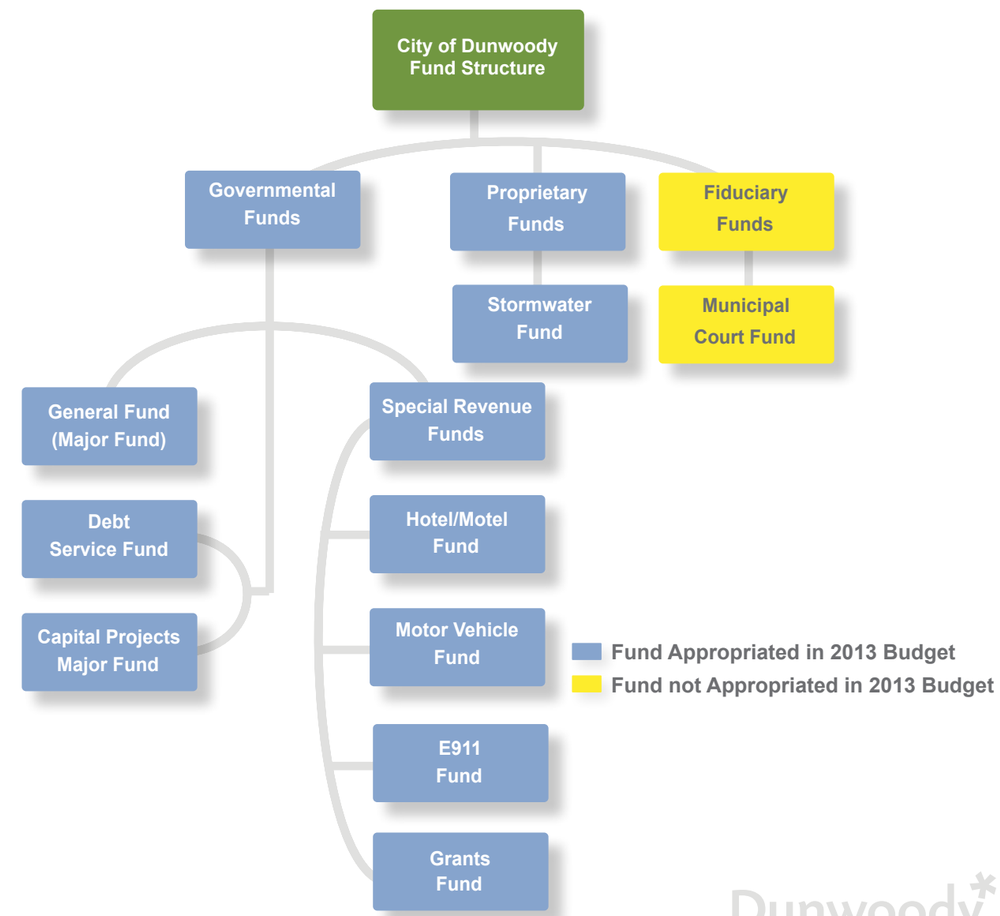
CITY OF DUNWOODY

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 seven governmental funds and one proprietary fund to account for the use of financial resources. The City's funds are detailed below by fund type.



MAJOR FUNDS

GENERAL FUND

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

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 2013 is $266,376,066. This amount is based on the 2011 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. It is established 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:

E911 Fund
This fund accounts for the levy and collection of the monthly "911" charge to help fund the cost of providing the service as provided in Title 46, Chapter 5 of the Official Code of Georgia Annotated.

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 5 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 3 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.

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

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

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

	FY2012 APPROVED BUDGET	FY2013 APPROVED BUDGET	$$ VARIANCE	% VARIANCE
Major Revenues (Top Ten)				
Taxes:				
Property Taxes	$ 5,660,000	$ 5,280,000	$ (380,000)	-6.71%
Homestead Option Sales Taxes	2,600,000	3,000,000	400,000	15.38
Franchise Fees	3,300,000	3,400,000	100,000	3.03
Alcohol Beverage Excise Taxes	560,000	560,000	-	0.00
Occupation and Business Taxes	2,600,000	2,620,000	20,000	0.77
Insurance Premiums	2,100,000	2,100,000	-	0.00
Hotel/Motel Taxes	1,123,000	1,176,000	53,000	4.72
Licenses and Permits:				
Alcohol Beverage Licenses	360,000	360,000	-	0.00
Building Permits	500,000	500,000	-	0.00
Fines and Forfeitures	1,100,000	1,460,000	360,000	32.73
Total Major Revenues	19,903,000	20,456,000	553,000	2.78%
Use of Prior Year Reserves	800,574	2,025,000	1,224,426	152.94
Other General Fund Revenues	1,258,500	1,326,000	67,500	5.36
Total Revenues	**$ 21,962,074**	**$ 23,807,000**	**$ 1,844,926**	**8.40%**

For all General Fund revenues, trends exist only to the extent of the preceding 2009-2012 budget years as the City was incorporated on December 1, 2008 and to the extent revenues for the unincorporated Dunwoody are available for DeKalb County records.

REAL PROPERTY TAXES

Real property taxes for 2013 are based on the tax digest compiled for 2012 less a 5% reduction in assessed property tax values. While expectations that higher devaluations exist, taxes from new developments should help offset these devaluations.

HOMESTEAD OPTION SALES TAXES

HOST taxes for 2013 are based on the minimum expected amount to be received from the County's allocation to the City for HOST taxes. The allocation is based on a complicated formula expressed in state law and is dependent on an annual decision made by DeKalb County's Board of Commissioners in June 2013. 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 2013 represents the third year all franchise payments will be received for a full twelve months. Utilities pay Franchise Fees to the City throughout the year. The 2013 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in 2009 through 2012. As we now have data for all franchise taxes, the City will no longer rely on 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 increase in 2013 is due to higher payments from all franchise tax payers during 2012.

ALCOHOL BEVERAGE EXCISE TAXES

The 2013 amount for beverage excise taxes was computed based on the current trend of roughly $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 and 2011, the City realized additional revenues as a result of identifying businesses in 2009. The City has continued its efforts to identify businesses and is confident the current 2012 amounts should carry forward into 2013.

INSURANCE PREMIUM TAXES

The 2013 amount for insurance premiums tax is a projection based on amounts received in 2010 through 2012. The City saw an increase in 2012, however, to remain conservative the $2.1 million budgeted in 2012 will be budgeted in 2013. Unless the State changes the tax system, this amount should remain consistent through the current decade; only changing slightly due to growth in the industry.

ALCOHOL BEVERAGE LICENSES

The 2013 estimated amount is computed based on the current level of alcohol beverage license holders.

BUILDING PERMITS

The 2013 estimated amount are projections from the engineering firm of Clark Patterson Lee.

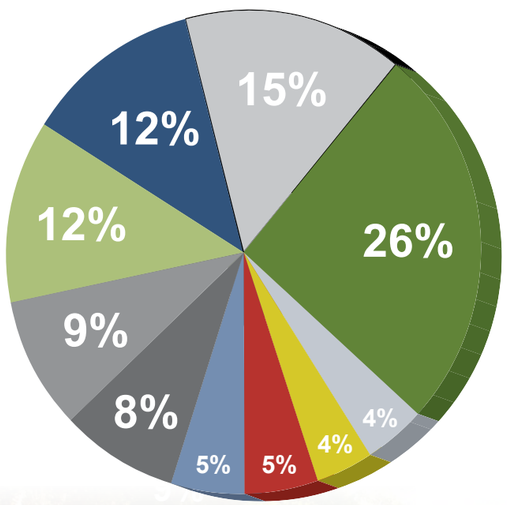
HOTEL/MOTEL TAXES

The 2013 estimated amount is a projection based on the initial collected amounts during the City's previous years and then increased slightly due to the slowly improving economy and comments received from the Convention & Visitors Bureau.

STORMWATER FUND MAJOR REVENUES

During 2011, the City completed a comprehensive assessment study and determined significant deficiencies throughout the system. Additional revenue from user fees will be required to slowly bring the system to an acceptable level. The 2012 stormwater revenues were budgeted at $1,511,801 to include a 25% increase in fees. Council actually approved a larger increase in 2012. The 2013 amount reflects this increase to $1,815,316.

FY 2013 Revenues by Type		
Type	**Revenue Amount**	**Percentage**
Property Taxes	$5,283,000	22%
Franchise Fees	3,400,000	14%
Business and Occupational Taxes	2,620,000	11%
Homestead Option Sales Tax	3,000,000	13%
Insurance Premium Taxes	2,100,000	9%
Other Taxes	1,991,000	8%
Court Fines	1,470,000	6%
Other Revenues	1,106,000	5%
Licenses and Permits	872,000	4%
Use of Prior Year Reserves	2,025,000	8%



FY 2012 REVENUES BY TYPE

- Property Taxes
- Franchise Fees
- Business and Occupational Taxes
- Homestead Option Sales Tax
- Insurance Premium Taxes
- Other Taxes
- Court Fines
- Licenses and Permits
- Use of Prior Year Revenues
- Other Revenues

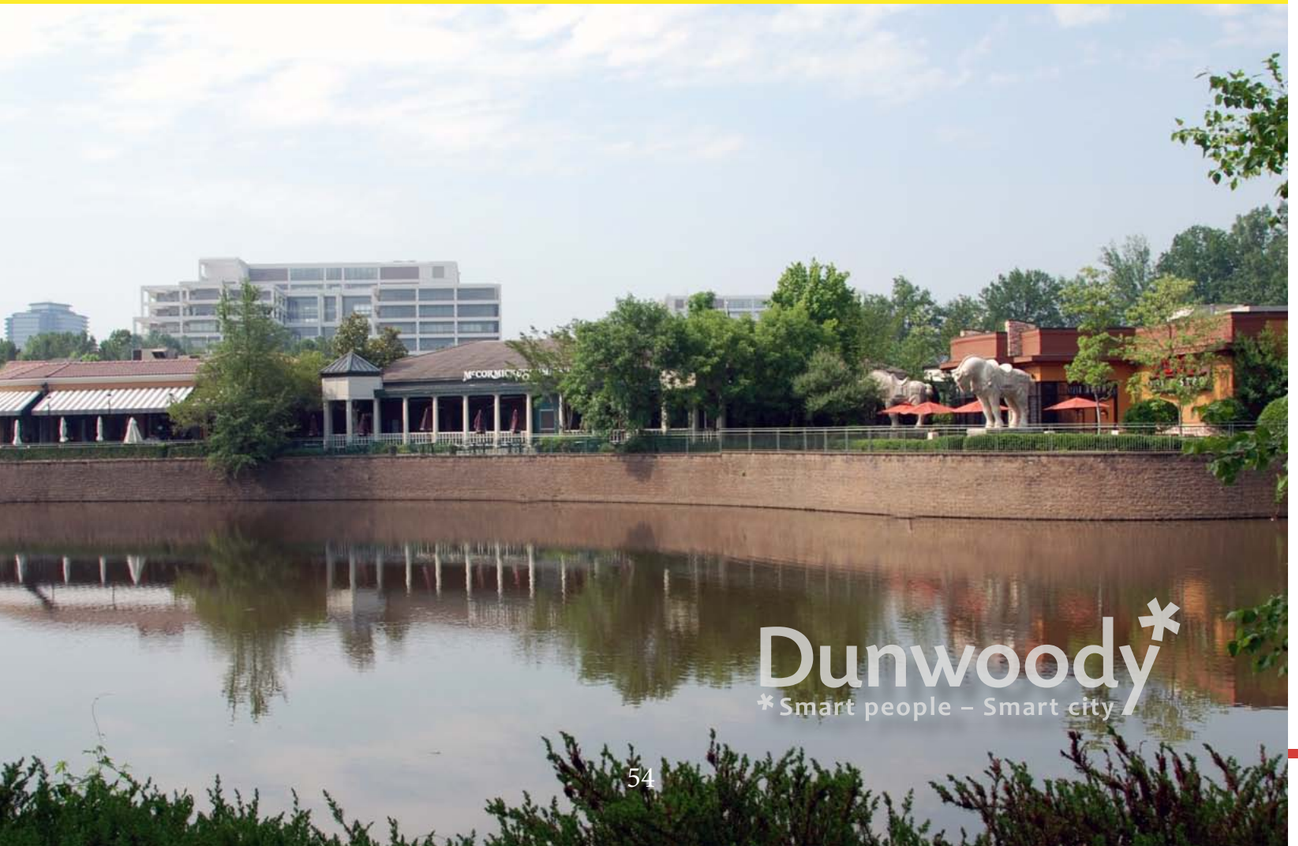
CITY OF DUNWOODY FY 2013 BUDGET

		Special Revenue Funds					Enterprise Funds				
Revenues	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	Capital Projects Fund*	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Property Taxes	$5,283,000								$5,283,000		$5,283,000
Business and Occupational Taxes	2,620,000								2,620,000		2,620,000
Homestead Option Sales Tax	3,000,000								3,000,000		3,000,000
Insurance Premium Taxes	2,100,000								2,100,000		2,100,000
Franchise Fees	3,400,000								3,400,000		3,400,000
Other Taxes	1,991,000		1,871,667	98,000	-				3,960,667	(1,221,000)	2,739,667
Licenses and Permits	872,000								872,000		872,000
Court Fines	1,470,000								1,470,000		1,470,000
Intergovernmental Revenues (Grants)	-				277,540				277,540		277,540
Charges for Services	1,096,000	850,000						1,815,316	3,761,316		3,761,316
Other Revenues	10,000							500	10,500		10,500
Use of Prior Year Reserves	2,025,000							200,000	2,225,000		2,225,000
Subtotal	**$ 23,867,000**	**$ 850,000**	**$1,871,667**	**$ 98,000**	**$ 277,540**	**$ -**	**$ -**	**$ 2,015,816**	**$ 28,980,022**	**$ (1,221,000)**	**$ 27,759,022**
Other Financing Sources											
Operating Transfer In from General Fund		$300,696			$50,000	$965,811	$5,360,009		$6,676,516	($6,676,516)	-
Operating Transfer In from E911 Fund						61,176			61,176	(61,176)	-
Total Other Financing Sources	**$ -**	**$ 300,696**	**$ -**	**$ -**	**$ 50,000**	**$1,026,987**	**$ 5,360,009**	**$ -**	**$ 6,737,692**	**$ (6,737,692)**	**$ -**
Total Revenues	**$ 23,867,000**	**$1,150,696**	**$1,871,667**	**$ 98,000**	**$ 327,540**	**$1,026,987**	**$ 5,360,009**	**$ 2,015,816**	**$ 35,717,714**	**$ (7,958,692)**	**$ 27,759,022**
Expenditures											
City Council	$214,712								$214,712		$214,712
City Manager	332,846								332,846		332,846
City Clerk	214,016								214,016		214,016
Finance & Administration	2,609,684						300,000		2,909,684		2,909,684
IT	488,180						-		488,180		488,180
Marketing	452,428								452,428		452,428
Legal	385,000								385,000		385,000
Nondepartmental	-								-		-
Municipal Court	369,450								369,450		369,450
Police	5,768,569				11,500		238,009		6,018,078		6,018,078
E911	-	1,089,520							1,089,520		1,089,520
Public Works	1,799,499				160,000		2,475,000	2,015,816	6,450,315		6,450,315
Parks	959,689				106,040		2,347,000		3,412,729		3,412,729
Community Development	1,914,451				50,000		-		1,964,451		1,964,451
Contingency	575,000								575,000		575,000
Subtotal	**$ 16,083,524**	**$1,089,520**	**$ -**	**$ -**	**$ 327,540**	**$ -**	**$ 5,360,009**	**$ 2,015,816**	**$ 24,876,408**	**$ -**	**$ 24,876,408**
Other Financing Uses											
Operating Transfer Out to Debt Service	$965,811	$61,176							$1,026,987	($1,026,987)	$0
Operating Transfer Out to Capital Projects	5,360,009								5,360,009	(5,360,009)	-
Operating Transfer Out to E911 Fund	300,696								300,696	(300,696)	-
Operating Transfer Out to Grants Fund	50,000								50,000	(50,000)	-
Operating Transfer Out to General Fund			1,123,000	98,000	-				1,221,000	(1,221,000)	-
Payments to Other Entities			748,667			1,026,987			1,775,653		1,775,653
Total Other Financing Uses	**$ 6,676,516**	**$ 61,176**	**$1,871,667**	**$ 98,000**	**$ -**	**$1,026,987**	**$ -**	**$ -**	**$ 9,734,345**	**$ (7,958,692)**	**$ 1,775,653**
Total Expenditures	**$ 22,760,039**	**$1,150,696**	**$1,871,667**	**$ 98,000**	**$ 327,540**	**$1,026,987**	**$ 5,360,009**	**$ 2,015,816**	**$ 34,610,754**	**$ (7,958,692)**	**$ 26,652,062**
Net	$ 1,106,961	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,106,960	$ -	$ 1,106,960

**Denotes a Major Fund*

2013 BUDGET - GENERAL FUND REVENUE SUMMARY

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Taxes	$ 21,902,509	$ 18,640,416	$ 18,211,000	$ 18,394,000
Licenses & Permits	1,131,905	1,231,776	872,000	872,000
Intergovernmental Revenues	82,488	3,500	525,000	-
Charges For Services	427,717	417,912	402,000	402,000
Fines & Forfeitures	1,094,345	1,176,672	1,110,000	1,470,000
Investment Income	12,739	8,883	5,000	5,000
Contr & Don From Priv Sources	12,674	9,197	2,500	5,000
Miscellaneous Revenue	59,222	119,887	79,000	79,000
Use of Prior Yr Reserves	-	800,574	800,574	2,025,000
Other Financing Sources	36,446	8,668	15,000	615,000
Total Department Revenues	**$ 24,760,046**	**$ 22,417,485**	**$ 22,022,074**	**$ 23,867,000**



2013 BUDGET REVENUES DETAIL

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Real Property Tax	$ 5,050,920	$ 5,057,603	$ 5,050,000	$ 4,620,000
Personal Property Tax	353,789	360,376	360,000	360,000
Motor Vehicle	290,915	288,451	250,000	300,000
Intangibles (Reg & Recording)	95,123	55,781	60,000	60,000
Franchise Fees	3,811,877	3,722,103	3,400,000	3,400,000
Homestead Option Sales Tax	6,112,167	2,600,000	2,600,000	3,000,000
Hotel/Motel Tax	1,028,651	1,121,273	1,123,000	1,176,000
Alcoholic Beverage Excise Tax	546,281	568,696	560,000	560,000
MVR Excise Tax	103,160	96,177	95,000	95,000
Business & Occupation Tax	2,210,424	2,540,655	2,500,000	2,600,000
Insurance Premiums Tax	2,170,117	2,100,000	2,100,000	2,100,000
Financial Institutions Tax	101,950	112,980	95,000	100,000
Penalties & int on delinq taxe	2,777	1,500	3,000	3,000
Pen & Int on Del Taxes-Busines	24,358	14,821	15,000	20,000
Alcoholic Beverage Licenses	412,336	417,791	360,000	360,000
Planning & Zoning Fees	11,415	21,557	12,000	12,000
Bldg Structures & Equipment	703,381	757,526	500,000	500,000
Soil Erosion	4,773	11,902	-	-
Tree Bank	-	23,000	-	-
Federal Grants	14,851	-	-	-
State Grants	7,525	-	525,000	-
Local Govt Grants	60,112	3,500	-	-
Election Qualifying Fees	3,600	-	-	-
Special Police Svcs	11,935	12,182	10,000	10,000
Fingerprinting Fee	6,354	6,461	5,000	5,000
Public Safety-Other	36,830	38,564	36,000	36,000
Special Assessments	21,335	20,013	20,000	20,000
Streetlight Fees	327,565	327,270	327,000	327,000
Rec Program Fees	11,548	6,169	-	-
Pavilion Rentals	8,550	7,252	4,000	4,000
NSF Fees	-	-	-	-
Municipal Court Fines & Forfeitures	1,094,045	1,171,670	1,100,000	1,460,000
Cash Confiscation	300	5,002	10,000	10,000
Interest Revenue	12,739	8,883	5,000	5,000
Unrealized gain/loss on invst	-	-	-	-
Contr & Don From Priv Sources	7,500	3,780	-	-
Explorer Donations	5,174	5,417	2,500	5,000
Rents and Royalties	-	70,295	79,000	79,000
Reimb for damaged property	59,222	49,592	-	-
Use of Prior Yr Reserves	-	800,574	800,574	2,025,000
Use of Prior Yr Reserves - Drug Fund	-	-	-	-
Other Charges For Svcs	36,446	8,668	15,000	15,000
Proceeds from sale of property	-	-	-	600,000
Total Department Revenues	$ 24,760,046	$ 22,417,485	$ 22,022,074	$ 23,867,000

CITY OF DUNWOODY GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES				
	Audited FY 2011	2012 Prorata Based on YTD	Revised Budget FY 2012	Recommended FY 2013
Beginning Fund Balance	$10,911,952	$11,392,923	$11,392,923	$12,494,305
Revenues				
Property Taxes	5,817,882	5,763,712	5,723,000	5,343,000
Business and Occupational Taxes	2,312,374	2,668,456	2,610,000	2,720,000
Homestead Option Sales Taxes	6,112,167	2,600,000	2,600,000	3,000,000
Insurance Premium Taxes	2,170,117	2,100,000	2,100,000	2,100,000
Franchise Fees	3,811,877	3,722,103	3,400,000	3,400,000
Other Taxes	546,281	568,696	560,000	560,000
Licenses and Permits	1,131,905	1,231,776	872,000	872,000
Court Fines	1,094,345	1,176,672	1,110,000	1,470,000
Other Revenues	203,574	150,135	626,500	704,000
Charges for Services	429,717	417,912	402,000	402,000
Total Operating Revenue	$23,630,239	$20,399,462	$20,003,500	$20,571,000
Expenditures				
City Council	167,783	175,695	198,277	214,712
City Manager	217,906	302,089	327,083	332,846
City Clerk	160,281	153,509	165,526	214,016
City Attorney	383,775	392,577	459,052	385,000
Finance & Administration	3,217,630	3,015,639	3,309,443	3,550,292
Municipal Court	235,916	316,522	381,294	369,450
Police	4,888,344	4,949,746	5,201,434	5,768,569
Public Works	1,965,805	1,252,906	1,847,009	1,799,499
Parks	815,120	686,902	991,000	959,689
Community Development	2,099,419	1,734,453	2,200,250	1,914,450
Contingency	-	-	575,000	575,000
Total Operating Expenditures	$14,151,979	$12,980,038	$15,655,368	$16,083,523
Other Financing Sources (Uses)				
Use of Prior Year Reserves	-	$800,574	$800,574	$2,025,000
I/F Transfer from Hotel / Motel Fund	$1,028,650	$1,121,273	$1,123,000	$1,176,000
I/F Transfer from Motor Vehicle Excise Tax Fund	$103,160	$96,176	$95,000	$95,000
I/F Transfer to Debt Service	($790,000)	($1,481,574)	($1,503,574)	($965,811)
I/F to Capital Projects	($8,852,034)	($3,392,250)	($3,392,250)	($5,360,009)
I/F to Grants Fund	$0	$0	$0	($50,000)
I/F to E911	($487,065)	($240,950)	($369,500)	($300,696)
Total Other Financing Sources (uses)	($8,997,289)	($3,096,751)	($3,246,750)	($3,380,516)
Fund Balance, December 31	$ 11,392,923	$ 15,715,596	$ 12,494,305	$ 13,601,266

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.

2013 BUDGET DEPARTMENT SUMMARY

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
City Council	$167,680	$175,695	$198,277	$214,712
City Manager	217,906	302,089	327,083	332,846
City Clerk	160,281	153,509	187,526	236,016
Finance & Administration	2,787,069	3,239,639	3,533,443	4,039,291
City Attorney	383,775	392,577	459,052	385,000
Municipal Court	258,518	339,022	403,794	391,950
Police	7,338,619	5,531,296	5,782,984	6,476,078
E-911	487,065	240,950	369,500	300,696
Public Works	7,045,155	3,977,906	4,572,009	4,274,499
Parks & Recreation	2,495,930	1,912,676	2,216,774	3,415,056
Community Development	2,099,419	1,829,456	2,295,250	2,118,895
Contingency	-	-	575,000	575,000
Total Department Expenditures	$23,441,417	$18,094,815	$20,920,692	$22,760,039

2013 BUDGET ACCOUNT SUMMARY

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Personnel Services	$4,773,459	$5,001,215	$5,471,540	$5,776,584
Purchased & Contracted Services	7,513,098	6,843,282	8,309,839	8,378,466
Supplies	1,140,761	1,135,544	1,298,989	1,353,473
Other Costs	-	-	575,000	575,000
Debt Service	710,000	1,481,574	1,503,574	965,811
Transfers	9,304,099	3,633,200	3,761,750	5,710,705
Total Department Expenditures	$23,441,417	$18,094,815	$20,920,692	$22,760,039

2013 BUDGET ACCOUNT DETAIL

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Regular Salaries	$ 3,417,572	$ 3,487,006	$ 3,648,478	$ 3,781,709
Solicitor Salaries	3,434	13,750	-	-
Overtime Salaries	219,046	245,583	283,647	308,113
Group Insurance	484,201	586,235	757,879	835,195
Solicitor Grp Ins	-	1,595	-	-
Social Security	5,302	5,068	5,456	5,456
Medicare	52,695	49,504	55,606	59,211
Solicitor Medicare	-	183	-	-
Retirement	513,165	514,243	574,914	615,145
Solicitor Retirement	-	2,049	-	-
Workers' Compensation	78,045	74,765	96,560	111,505
Other Employment Benefits	-	21,234	49,000	60,250
Official/Admin Svcs	2,010,700	2,098,369	2,098,369	2,159,551
Prof Svcs	1,100,886	444,362	792,140	585,590
Prof Svcs-Legal	122,374	218,800	80,000	225,000
Prof Svcs-Litigation	61,508	9,943	120,000	100,000
Prof Svcs-Court Solicitor	30,990	41,780	36,000	72,000
Prof Svcs-Public Defender	2,141	4,242	10,000	10,000
Prof Svcs-Lowe	144,000	150,000	150,000	125,000
Prof Svcs-Clark Patterson Lee	1,904,791	1,516,000	1,516,000	1,502,000
Tree Fund Expenses	5,957	3,684	-	-
Technical Svcs	141,516	145,330	282,542	199,910
Repairs & Maintenance	310,558	304,849	358,728	373,073
R&M-Storm Damage Removal	41,354	146,190	120,949	152,036
R&M - Street Maintenance	415,139	313,059	650,734	753,334
R&M - Traffic Signals	214,278	120,422	200,725	201,000
Rep & Maint-Riprap Program	61,724	18,374	80,000	40,000
R&M- Parks	371,133	321,267	586,000	570,000
Repairs & Maintenance	1,414,185	1,224,161	1,997,136	2,089,443
Rentals	21,497	443,350	558,219	557,419
Insurance	193,106	172,930	170,310	211,661
Insurance Claims	32,371	2,517	5,000	3,000
Communications	100,381	107,036	113,755	143,605
Advertising	84,307	62,002	116,300	117,000
Printing & Binding	15,498	17,986	40,500	44,690
Travel	52,980	56,294	73,010	77,560
Dues & Fees	36,627	50,150	37,808	47,922
Education & Training	37,283	56,899	91,150	85,515
Other Purchased Svcs-Other	-	17,448	21,600	21,600
Supplies	207,478	160,082	203,670	202,750
Supplies-Explorer Program	2,207	9,905	6,000	6,000
Supplies-Firearms	-	32,530	24,600	24,600
Supplies-Uniforms	-	20,690	29,900	29,900
Supplies-Operating	-	-	-	32,005
Supplies	209,684	223,207	264,170	295,255
Electricity	529,733	550,343	626,000	661,000
Gasoline	217,706	228,996	210,000	240,000
Diesel	-	-	8,000	10,000
Food	15,186	19,706	29,180	30,180
Books & Periodicals	2,421	3,493	9,500	9,000
Cash Over & Short	(57)	91	-	-
Small Equipment	166,087	109,704	152,139	108,038
Contingency	-	-	575,000	575,000
Transfers Out-Debt	710,000	1,481,574	1,503,574	965,811
Transfers Out-Capital	8,817,034	3,392,250	3,392,250	5,360,009
Transfers to E911	487,065	240,950	369,500	300,696
Transfers to Grants Fund	-	-	-	50,000
Total Department Expenditures	$ 23,441,417	$ 18,094,812	$ 20,920,692	$ 22,760,039

CITY OF DUNWOODY NONMAJOR FUNDS

STATEMENT OF REVENUES AND EXPENDITURES		Revised Budget FY 2012	Approved FY 2013
Beginning Fund Balance		$ -	$ -
Revenues			
Other Taxes		1,966,667	1,969,667
Intergovernmental		280,000	277,540
Charges for Services		775,000	850,000
Total Operating Revenue		$ 3,021,667	$ 3,097,207
Expenditures			
Total Operating Expenditures		$ 2,928,074	$ 2,444,047
Other Financing Sources (Uses)			
I/F Transfer to/from General Fund		655,074	95,507
Payments to Other Entities		(748,667)	(748,667)
Total Other Financing Sources (uses)		$ (93,593)	$ (653,160)
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.

CITY OF DUNWOODY NONMAJOR FUNDS (CONTINUED)

	Expenditure Appropriations	Revenue Anticipations	Net Effect
Expenditures	$ 2,444,047		$ 2,444,047
Subtotal	$ 2,444,047	$ -	$ 2,444,047
General Revenues			
Other Taxes		$ 1,969,667	$ 1,969,667
Intergovernmental		277,540	277,540
Charges for Services		850,000	850,000
Subtotal	$ -	$ 3,097,207	$ 3,097,207
Other Financing Sources and Uses			
Budgeted Fund Balance	$ -	$ -	$ -
I/F to/from General Fund	-	95,507	95,507
Payments to Other Entities	748,667	-	(748,667)
Subtotal	$ 748,667	$ 95,507	$ (653,160)
Grand Total	$ 3,192,714	$ 3,192,714	$ -

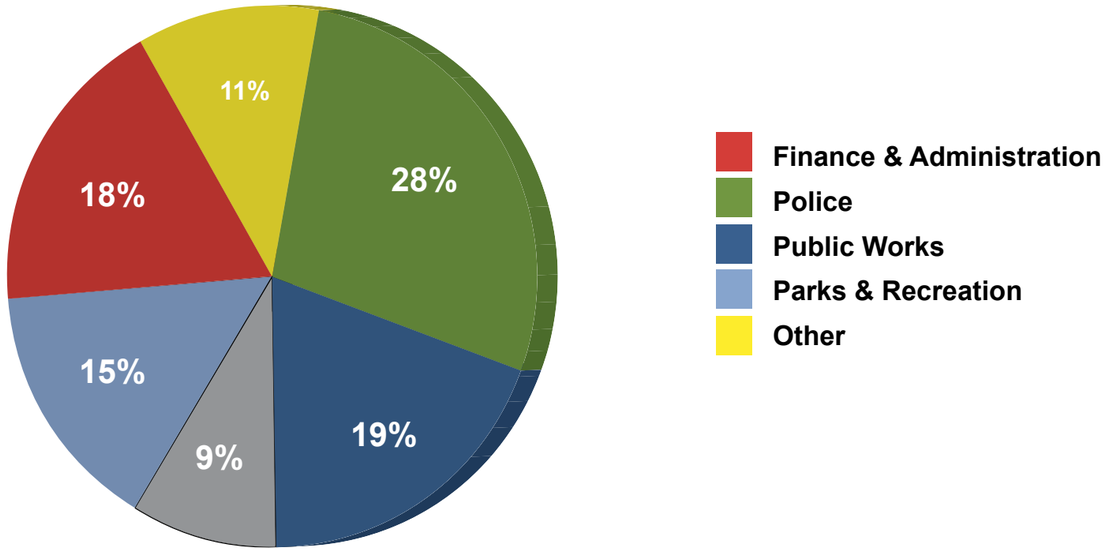
2013 BUDGET CAPITAL PROJECTS

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 Budget	2013 Requested
Beginning Fund Balance	$ 869,058	$ 2,486,425	$ 2,486,425	$ -
MARTA Capital Funds	37,980	-	-	-
GDOT LARP	70,515	-	-	-
Interest Revenue	4,075	21,193	-	-
Contrib & Donations	-	-	-	-
Transfers In-100	8,852,034	3,392,250	3,392,250	5,360,009
Lease Proceeds	5,173,000	-	-	-
Total Revenues	$14,137,604	$3,413,443	$3,392,250	$5,360,009
Clerk				
Machinery & Equipment	26,062	-	-	-
	26,062	-	-	-
Information Technology				
Repairs & Maintenance	-	7,007	-	-
Machinery & Equipment	44,500	97,000	37,149	-
	44,500	104,007	37,149	-
Facilities				
Buildings	17,331	-	-	300,000
Machinery & Equipment	124,331	-	-	-
	141,662	-	-	300,000
Police				
Small Equipment	-	26,826	30,049	-
Machinery & Equipment	213,031	318,000	1,769,376	238,009
	213,031	344,826	1,799,425	238,009
Community Development				
Machinery & Equipment	-	-	95,000	-
	-	-	95,000	-
Public Works				
Professional Services	48,251	123,152	30,000	-
Technical Services	-	81,000	-	-
Sites	1,453,348	-	-	-
Machinery & Equipment	40,544	-	49,456	-
Repairs & Maintenance	2,063,982	50,000	1,720,000	-
Supplies	26,442	45,140	-	-
Infrastructure	311,146	597,198	4,036,403	2,475,000
	3,943,713	896,490	5,835,859	2,475,000
Parks & Recreation				
Professional Services	-	18,400	-	-
Sites	5,232,287	3,699,988	-	-
Machinery & Equipment	106,119	11,231	-	-
Infrastructure	5,683	4,718	499,891	2,347,000
	5,344,089	3,734,337	499,891	2,347,000
Operating Transfers				
Operating Transfers to Grants Fund	-	194,988	-	-
Operating Transfers to 911	285,335	-	-	-
	285,335	194,988	-	-
Total Expenditures	$ 9,998,392	$ 5,274,648	$ 8,267,324	$ 5,360,009
Total Fund Balance	$ 5,008,270	$ 625,220	$ (2,388,649)	$ -

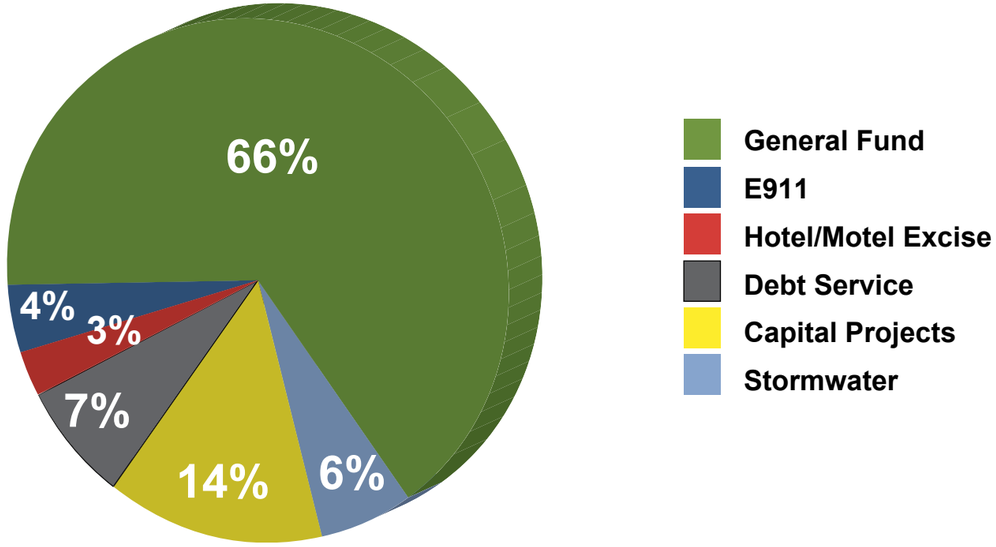
2013 BUDGET CAPITAL PROJECTS (CONTINUED)

Recurring/Routine Capital Expenditures	Projects 2010	Projects 2011	Projects 2012	Projects 2013
Public Works Resurfacing and Roads Projects	$1,181,000	$ 1,800,000	$ 1,750,000	$ 1,750,000
Intersection Enhancements	100,000	200,000	175,000	450,000
Sidewalk Improvements and Additions	100,000	350,000	650,000	200,000
Parks Improvements	-	150,000	425,200	25,000
Gateway and Wayfinding	-	150,000	150,000	-
	$ 1,381,000	$ 2,650,000	$ 3,150,200	$ 2,425,000
Nonrecurring/Nonroutine Capital Expenditures				
Traffic Calming	$ 25,000	-	-	$ 75,000
Dunwoody Village TE Project	800,000	-	-	-
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	-	-
Spare Patrol unit	-	-	45,000	-
North Metro SWAT night vision	-	-	20,300	-
Crime analysis plus	-	-	21,300	-
Forensic computer software	-	-	13,050	-
Daily report software	-	-	12,400	-
GIS web viewer	-	-	75,000	-
Plotter purchase	-	-	20,000	-
SAN Backup/disaster recovery storage system	-	-	35,000	-
Equipment for Traffic Unit	-	-	-	234,109
Equipment for Prisoner Transport Unit	-	-	-	3,900
Facilities Improvement Partnership Program	-	-	-	250,000
Programming Study for Future City Hall	-	-	-	50,000
Project Renaissance Parks-Includes Linear Park & 1.4 Acre Central Park	-	-	-	1,500,000
Donaldson Chesnut Facility Stabilization	-	-	-	126,000
Brook Run Trail Construction Phase II	-	-	-	341,000
Brook Run Dog Park Relocation	-	-	-	195,000
North Dekalb Cultural Arts Center Roof Replacement	-	-	-	160,000
	$ 825,000	$ 571,975	$ 242,050	$ 2,935,009
Total Capital	$ 2,206,000	$ 3,221,975	$ 3,392,250	$ 5,360,009

FY 2013 EXPENDITURES BY DEPARTMENT



FY 2013 APPROPRIATIONS BY FUND



Dunwoody*
*Smart people – Smart city

BUDGET DETAIL

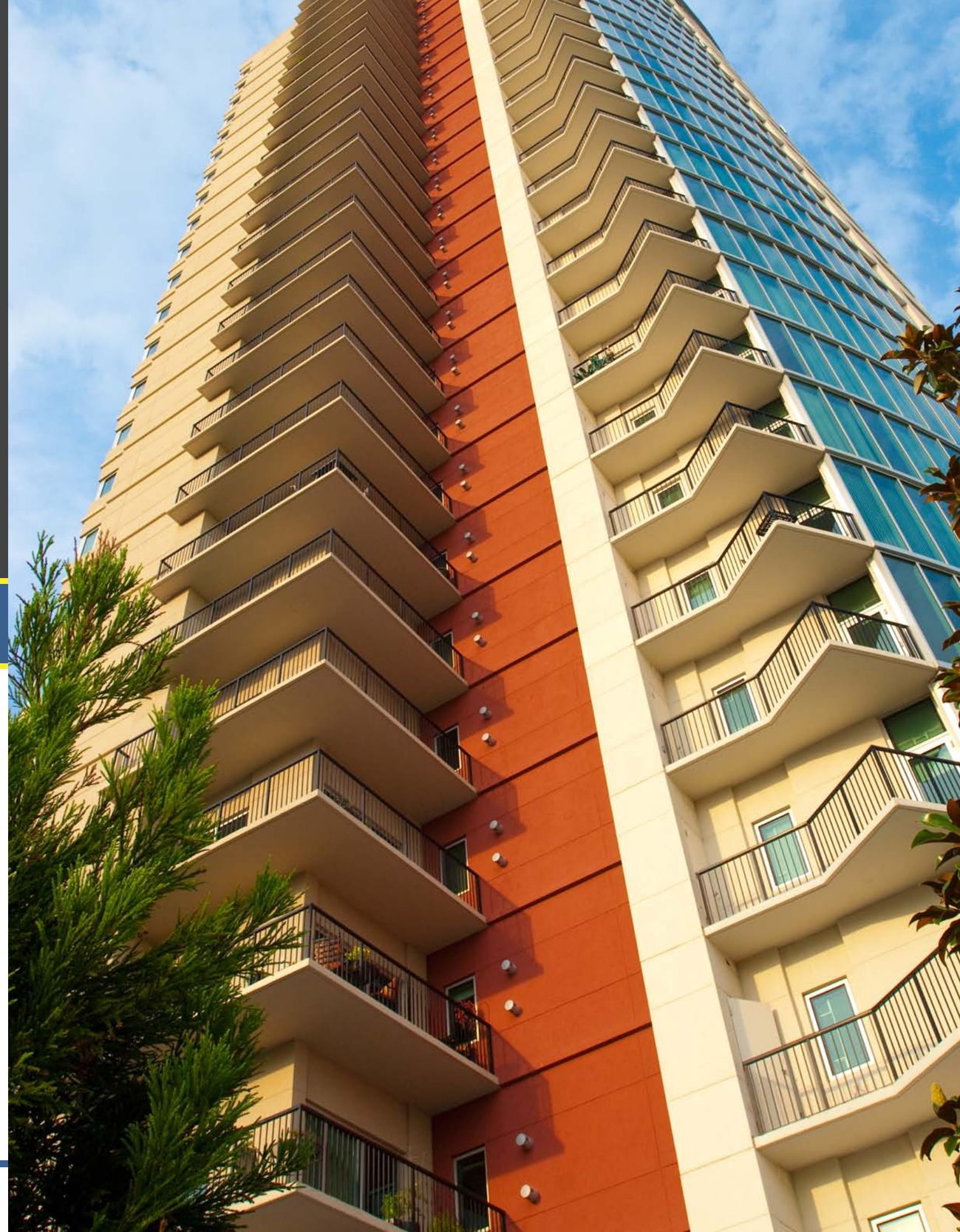
SECTION 3

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.



2013 BUDGET - CITY COUNCIL

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Regular Salaries	$ 88,000	$ 88,000	$ 88,000	$ 88,000
Group Insurance	15,882	20,370	21,545	30,980
Social Security	5,302	5,068	5,456	5,456
Medicare	1,240	1,185	1,276	1,276
Prof Svcs	1,050	2,234	2,500	3,000
Technical Svcs	(96)	205	500	1,000
Insurance	37,750	34,601	45,000	40,000
Communications	990	1,357	500	6,500
Printing & Binding	201	2,432	2,000	3,800
Travel	4,646	2,856	8,500	10,500
Dues & Fees	30	2,350	500	5,000
Education & Training	5,464	4,080	7,000	6,000
Supplies	3,284	3,106	2,000	4,000
Food	3,003	3,742	4,000	4,500
Books & Periodicals	-	396	500	700
Small Equipment	934	3,712	9,000	4,000
Total Department Expenditures	$ 167,680	$ 175,695	$ 198,277	$ 214,712

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, providing executive leadership that encourages good performance by City workers, and operating the City with a professional understanding of how all city functions operate together to their best effect.

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.

2013 BUDGET - CITY MANAGER

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Regular Salaries	$ 159,200	$ 227,128	$ 230,871	$ 242,903
Group Insurance	16,413	22,872	33,091	23,041
Medicare	2,363	3,147	3,342	3,523
Retirement	25,380	31,224	36,604	39,351
Workers' Compensation	-	-	630	630
Prof Svcs	216	-	1,000	500
Technical Svcs	192	-	-	-
Repairs & Maintenance	120	-	-	-
Communications	1,879	1,483	2,870	2,950
Printing & Binding	593	-	800	800
Travel	2,119	2,753	4,500	5,000
Dues & Fees	3,502	7,705	5,075	5,827
Education & Training	1,350	2,280	3,000	3,000
Supplies	2,585	1,566	3,000	2,000
Gasoline	37	-	-	-
Food	921	1,288	1,000	1,500
Books & Periodicals	69	-	300	300
Small Equipment	969	642	1,000	1,521
Total Department Expenditures	$ 217,906	$ 302,089	$ 327,083	$ 332,846

CITY CLERK

2012 ACCOMPLISHMENTS

The major accomplishment of the office of the City Clerk for 2012 was hosting a training seminar on H.B. 397, the revised Open Meetings/ Open Meetings Act that went into effect April 17, 2012. The training was provided by the Georgia Attorney General's Office and was open to all City Clerks, department heads, elected officials, and city attorneys in District 3. A total of 64 municipal officials were in attendance to here this important update. The City Clerk's office expanded the use of the SIRE software to all departments, enabling them to enter agenda items and all supporting documentation into the system in preparation for Council meetings. The City Clerk's office has processed 325 open records requests through November 16, 2012.

2013 GOALS AND OBJECTIVES

- Provide a training session on the Georgia Open Meetings/Open Records Act for all City Boards
- Implement a paperless agenda for Council meetings
- Provide public access to the records that have been scanned into the document management software
- Continue expansion of document management system usage by all departments
- Implement an internal Records Retention Policy and Procedures
- Continue development of key performance measures for measuring the efficiency and effectiveness of the City Clerk's office

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

2013 BUDGET - CITY CLERK

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Regular Salaries	$ 76,536	$ 81,201	$ 81,135	$ 85,304
Group Insurance	8,083	9,663	11,847	11,085
Medicare	1,164	1,125	1,174	1,237
Retirement	13,203	12,636	13,105	13,820
Workers' Compensation	-	-	315	315
Prof Svcs	43,210	5,183	25,000	65,000
Technical Svcs	114	-	250	250
Repairs & Maintenance	-	34,002	18,000	19,200
Communications	1,071	752	1,700	1,980
Advertising	9,621	-	1,000	1,000
Printing & Binding	-	-	500	500
Travel	2,864	4,552	3,500	3,750
Dues & Fees	258	1,182	250	265
Education & Training	2,285	2,035	3,750	3,485
Supplies	1,106	1,095	1,700	2,000
Food	312	82	400	400
Books & Periodicals	241	-	400	400
Small Equipment	214	-	1,500	4,025
Transfers Out-Debt	-	-	22,000	22,000
Total Department Expenditures	$ 160,281	$ 153,509	$ 187,526	$ 236,016

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.

2012 ACCOMPLISHMENTS

The legal department continues to argue the collection of all tax revenues owed to the City; most notably the legislation requiring the transfer of associated bond proceeds and is currently going through the all-important Discovery phase. Legal Department was instrumental in ushering Project Renaissance through last minute hiccups and issues, especially coordinating the transaction with surrounding apartment complex to remove the condominium association that would have been an impediment to a successful development of the 16-acre and 19-acre properties in the Georgetown character areas that were purchased by the City. The Legal department continues to educate various boards and commissions of the City on the new Open Meetings and Open Records Act amendments that guide the operation and process of the boards. Finally, the legal department continues to ensure compliance of the City all state and federal requirements and assisting the Community Development Department with the Zoning Code rewrite.

2013 GOALS AND OBJECTIVES

The Legal Department looks forward to a successful adoption of the revised Zoning Code and in cooperation with the Community Development department, to insure successful implementation of the appropriate master plans. To that end, the Legal Department looks forward to helping usher the successful development of the Renaissance project and to assist Public Works in acquisition of easements and right-of-ways for accomplishment of various important roadway projects in Dunwoody Village and the City as a whole. Finally, the Legal Department will continue to represent the City of Dunwoody in all matters with zeal and vigor in all aspects of City business.

2013 BUDGET - LEGAL

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Regular Salaries	$ 138,583	$ 97,846	$ 149,996	-
Solicitor Salaries	(31,125)	(13,750)	(33,750)	-
Group Insurance	12,438	5,095	17,197	-
Solicitor Grp Ins	(2,860)	(1,595)	(3,870)	-
Medicare	2,071	1,412	2,172	-
Solicitor Medicare	(456)	(183)	(489)	-
Retirement	22,629	12,240	24,261	-
Solicitor Retirement	(4,884)	(2,049)	(5,459)	-
Workers' Compensation	-	-	315	-
Solicitors' Workers Comp	-	-	(71)	-
Prof Svcs	55,496	57,000	95,000	60,000
Prof Svcs-Legal	122,374	218,800	80,000	225,000
Prof Svcs-Litigation	61,508	9,943	120,000	100,000
Technical Svcs	5,828	6,432	8,000	-
Communications	554	26	100	-
Printing & Binding	-	-	300	-
Travel	576	-	1,250	-
Dues & Fees	313	-	500	-
Education & Training	-	-	1,000	-
Supplies	230	358	600	-
Food	500	1,000	500	-
Small Equipment	-	-	1,500	-
Total Department Expenditures	$ 383,775	$ 392,577	$ 459,052	$ 385,000

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.

2013 BUDGET - FINANCE & ADMINISTRATION

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Regular Salaries	$ 116,569	$ 122,355	$ 124,250	$ 128,707
Group Insurance	12,334	14,812	16,779	19,347
Medicare	1,703	1,598	1,800	1,867
Retirement	19,079	18,277	20,100	20,851
Workers' Compensation	-	-	315	315
Other Employment Benefits	-	21,234	49,000	60,250
Official/Admin Svcs	2,010,700	1,818,369	1,818,369	1,904,551
Prof Svcs	47,776	131,952	203,140	192,090
Technical Svcs	14,427	67,355	49,892	54,360
Repairs & Maintenance	66,344	144,202	118,558	221,233
Rentals	-	421,849	539,319	539,319
Insurance	51,753	48,975	56,944	59,800
Communications	32,165	37,637	37,785	53,755
Advertising	51,419	48,946	57,500	61,500
Printing & Binding	9,562	10,651	25,900	27,400
Travel	4,768	5,922	5,500	5,500
Dues & Fees	21,187	28,648	17,545	19,920
Education & Training	1,949	13,950	39,000	36,250
Other Purchased Svcs-Other	-	17,448	21,600	21,600
Supplies	5,095	15,072	28,000	29,000
Electricity	-	16,982	23,000	38,000
Diesel	-	-	8,000	10,000
Food	5,710	4,998	16,280	16,780
Books & Periodicals	37	353	2,000	2,000
Small Equipment	21,043	4,053	28,867	25,896
Transfers Out-Debt	125,400	189,000	189,000	189,000
Transfers Out-Capital	168,049	35,000	35,000	300,000
Total Department Expenditures	$ 2,787,069	$ 3,239,638	$ 3,533,443	$ 4,039,292

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.

2012 ACCOMPLISHMENTS

Accounting Division assisted completion of the CAFR in a timely manner. Most importantly, the CAFR included a “clean” audit report. The Accounting division has continued to document procedures and cross-train employees giving more depth to the department. The division has completed scanning the backlog of reporting documents and implemented a process to scan them going forward moving the division closer toward a paperless department. Additionally, the division published the City’s first Popular Annual Financial Report (Citizens Report).

2013 GOALS AND OBJECTIVES

- Utilize card services to reduce the number of physical checks written and in turn reduce the various costs associated with the process
- Receive the GFOA’s Award for Outstanding Achievement in Popular Annual Financial Reporting
- Improve the grant administration processes with increased communication between the division and other departments

PERFORMANCE MEASURES

Each department measures and tracks a number of performance metrics which have a specific target to measure a core competency of the department. Department members have influence over the ability to meet the set target and internal goals are to exceed these established targets. The departments also track workload measures, but we do not assign specific targets because members of the department have limited ability to influence these numbers. For example, staff largely does not influence how many individuals apply for permits (workload) but can affect how quickly permits are issued (performance).

Since this is the first year tracking these statistics, we have spent considerable time working with the different software and reporting systems in place to determine the best way to track each measure.

	Actual FY 2009	Actual FY 2010	Actual FY 2011	YTD (Sep 2012) FY 2012	Target FY 2012	Target FY 2013
INVOICES						
Percentage of invoices paid within 30 days of receipt	N/A (1)	N/A (1)	N/A (1)	97%	95%	95%
Total number of invoices	N/A (1)	N/A (1)	N/A (1)	2,342	-	-
PAYROLL						
Number of payroll processed within 3 business days of an approved timecard	N/A (1)	N/A (1)	N/A (1)	100%	99%	99%
Total number of payrolls processed	N/A (1)	N/A (1)	N/A (1)	20	-	-
FINANCIAL REPORTS						
Number of monthly financial reports completed by the end of the following month	N/A (1)	N/A (1)	N/A (1)	89%	100%	100%
Total number of financial reports	N/A (1)	N/A (1)	N/A (1)	9	-	-
Audited CAFR to be published within 180 days of fiscal year end	10/13/2010 (2)	4/18/11	4/12/12	N/A	4/15/12	4/15/12
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	N/A	Yes	Yes
GFOA Certificate of Achievement in Popular Annual Financial Reporting	N/A (3)	N/A (3)	Pending review	N/A	Yes	Yes
GFOA Distinguished Budget Award	No	Yes	Yes	N/A	Yes	Yes
Percentage of departments within appropriated budget	80%	90%	100%	100%	100%	100%
Total number of departments	10	10	10	12	-	-

(1)Performance measurements were not implemented until FY 2012.
(2)Audit of first year of City for thirteen months ended December 31, 2009.
(3)PAFR was first prepared by the City for fiscal year 2011.

HUMAN RESOURCE 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.

2012 ACCOMPLISHMENTS

In 2012, the Human Resources Department has continued to expand the City's wellness program. One area of focus has been increasing participation, and about 80% of employees now participate in at least one element of the wellness program. We have recently implemented a tobacco cessation initiative, and City employees are responding very well. The City was recognized by the Atlanta Business Chronicle as one of Atlanta's Healthiest Employers for 2012 by earning the #5 ranking on the list of small employers.

After careful and ongoing analysis of our retirement program, we decided to make a change in our retirement platform. During the summer, the City transitioned to a new provider for the administration of our employee retirement plan. This change will allow us to reduce investment related expenses, enhance the investment choices available to all employees, and provide additional participant services to help employees attain their retirement goals.

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

Other Human Resources accomplishments included publishing the 2012 Employee Handbook, updating all job descriptions, and revising the performance appraisal process.

2013 GOALS AND OBJECTIVES

- Expand the employee wellness program to continue creating a culture of wellness among employees and their families
- Conduct ongoing employee training
- Continue to follow insurance trends and choose vendors that will provide the most effective savings to the City without sacrificing customer service

PERFORMANCE MEASURES

Each department measures and tracks a number of performance metrics which have a specific target to measure a core competency of the department. Department members have influence over the ability to meet the set target and internal goals are to exceed these established targets. The departments also track workload measures, but we do not assign specific targets because members of the department have limited ability to influence these numbers. For example, staff largely does not influence how many individuals apply for permits (workload) but can affect how quickly permits are issued (performance).

Since this is the first year tracking these statistics, we have spent considerable time working with the different software and reporting systems in place to determine the best way to track each measure.

	Actual FY 2009	Actual FY 2010	Actual FY 2011	YTD (Sep 2012) FY 2012	Target FY 2012	Target FY 2013
NEW EMPLOYEE PROCESSING						
Percentage of new employees processed prior to cutoff for next payroll	N/A (1)	N/A (1)	N/A (1)	100%	98%	98%
Total number of new employees	N/A (1)	N/A (1)	N/A (1)	9	-	-
OPEN POSITIONS						
Percentage of open positions filled within 45 days of vacancy	N/A (1)	N/A (1)	N/A (1)	60%	90%	90%
Total number of vacancies	N/A (1)	N/A (1)	N/A (1)	5	-	-
WORKERS COMPENSATION						
Percentage of workers compensation claims filed within 24 hour notice of injury	N/A (1)	N/A (1)	N/A (1)	100%	95%	95%
Total number of workers compensation claims filed	N/A (1)	N/A (1)	N/A (1)	7	-	-
BENEFIT CHANGES						
Percentage of benefit changes processed within 2 business days of request	N/A (1)	N/A (1)	N/A (1)	100%	98%	98%
Total number of benefit changes	N/A (1)	N/A (1)	N/A (1)	8	-	-

(1)Performance measurements were not implemented until FY 2012.

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.

2012 ACCOMPLISHMENTS

Public Relations and Marketing worked diligently throughout 2012 on a variety of major initiatives. To increase awareness and recognition, Marketing worked with various departments to prepare award applications. The website received a Gold Hermes Award from the Association of Marketing and Communication Professionals. Other areas of focus for recognition includes ad placements in various magazines, Atlanta Journal & Constitution, a Billboard along a major interstate, and Ad Word Campaigns with Google and Microsoft. Throughout 2012, thousands of quarterly newsletters were delivered to citizens and others who were interested. News updates via an "e-blast" were also delivered throughout 2012 along with numerous press releases. Improvements to the website's usability were ongoing.

2013 GOALS AND OBJECTIVES

The Marketing Department's overall goal is to position Dunwoody as the most preferred community on Atlanta's north side for business, living, and leisure.

- Increase awareness of economic development opportunities in Dunwoody in order to recruit and retain businesses to Dunwoody
- Promote community understanding and engagement to increase civic pride within the City of Dunwoody
- Aid in residential growth by educating and engaging future and new city residents.

PERFORMANCE MEASURES

Each department measures and tracks a number of performance metrics which have a specific target to measure a core competency of the department. Department members have influence over the ability to meet the set target and internal goals are to exceed these established targets. The departments also track workload measures, but we do not assign specific targets because members of the department have limited ability to influence these numbers. For example, staff largely does not influence how many individuals apply for permits (workload) but can affect how quickly permits are issued (performance).

Since this is the first year tracking these statistics, we have spent considerable time working with the different software and reporting systems in place to determine the best way to track each measure.

	Actual FY 2009	Actual FY 2010	Actual FY 2011	YTD (Sep 2012) FY 2012	Target FY 2012	Target FY 2013
OVERALL WRITTEN CONTENT						
Percentage of written content published substantially error free	N/A (1)	N/A (1)	N/A (1)	98%	99%	99%
Number of published written content	N/A (1)	N/A (1)	N/A (1)	66	-	-
INTERNAL PUBLICATIONS						
Percentage of internal publications on schedule	N/A (1)	N/A (1)	N/A (1)	100%	90%	90%
Total number of internal publications	N/A (1)	N/A (1)	N/A (1)	16	-	-
PRESS RELEASES						
Percentage of hit rate for press releases	N/A (1)	N/A (1)	N/A (1)	100%	90%	90%
Total number of press releases	N/A (1)	N/A (1)	N/A (1)	30	-	-
MEDIA INQUIRIES						
Percentage of media inquiries responded to within the same day	N/A (1)	N/A (1)	N/A (1)	100%	75%	75%
Percentage of media inquiries responded to within 24 hours	N/A (1)	N/A (1)	N/A (1)	100%	99%	99%
Total number of media inquiries	N/A (1)	N/A (1)	N/A (1)	106	-	-
WEBSITE CONTENT						
Percentage of months at least two news/calendar/event updates completed	N/A (1)	N/A (1)	N/A (1)	69%	95%	95%
Total number of news/calendar/event updates completed	N/A (1)	N/A (1)	N/A (1)	51	-	-
Percentage of months at least two rich content website updates completed	N/A (1)	N/A (1)	N/A (1)	94%	95%	95%
Total number of rich content website updates completed	N/A (1)	N/A (1)	N/A (1)	17	-	-
SOCIAL MEDIA						
Percentage of months at least two posts and two tweets completed	N/A (1)	N/A (1)	N/A (1)	100%	95%	95%
Total number of posts and tweets	N/A (1)	N/A (1)	N/A (1)	478	-	-
PHOTOGRAPHY						
Percentage of photos of major City initiatives added to City photo library	N/A (1)	N/A (1)	N/A (1)	100%	95%	95%
Total number of major City initiatives	N/A (1)	N/A (1)	N/A (1)	33	-	-

(1)Performance measurements were not implemented until FY 2012.

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 according equal access to all entities seeking to do business with the City of Dunwoody.

2012 ACCOMPLISHMENTS

The Division has overseen the process for selecting numerous IT systems, community planning projects, branding, road repair, and a host of other projects. The Division has successfully reached its goal of increasing average monthly spending on the City purchasing card by 20% from September through the fourth quarter.

2013 GOALS AND OBJECTIVES

- Receive the Achievement of Excellence in Procurement Award from the National Purchasing Institute
- Continue to increase average monthly spending on the City purchasing card

PERFORMANCE MEASURES

Each department measures and tracks a number of performance metrics which have a specific target to measure a core competency of the department. Department members have influence over the ability to meet the set target and internal goals are to exceed these established targets. The departments also track workload measures, but we do not assign specific targets because members of the department have limited ability to influence these numbers. For example, staff largely does not influence how many individuals apply for permits (workload) but can affect how quickly permits are issued (performance).

Since this is the first year tracking these statistics, we have spent considerable time working with the different software and reporting systems in place to determine the best way to track each measure.

Purchasing Performance Measurements	Actual FY 2009	Actual FY 2010	Actual FY 2011	YTD (Sep 2012) FY 2012	Target FY 2012	Target FY 2013
SOLICITATIONS - POSTING						
Percentage of solicitations posted within 3 days of receipt of technical specifications	N/A (1)	N/A (1)	N/A (1)	55%	95%	95%
Total number of solicitations	N/A (1)	N/A (1)	N/A (1)	13	-	-
SOLICITATIONS - RESPONSES						
Percentage of solicitations receiving 5 or more responses	N/A (1)	N/A (1)	N/A (1)	85%	75%	75%
Total number of solicitations	N/A (1)	N/A (1)	N/A (1)	13	-	-
NOTICE TO PROCEED - CONTRACTS						
Percentage of notice to proceed issued within 1 business day of receiving fully executed contract	N/A (1)	N/A (1)	N/A (1)	80%	95%	95%
Total number of contracts received	N/A (1)	N/A (1)	N/A (1)	10	-	-

(1)Performance measurements were not implemented until FY 2012.

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.

2012 ACCOMPLISHMENTS

The License & Revenue Department has continued to successfully manage the application and renewal process for business, alcohol, and massage licenses making it more effcient for Dunwoody businesses to renew and pay their taxes. The Department has continued taking measures to reduce the amount of paper usage by using scanners to eliminate the need for paper copies. Additionally, the License & Revenue Department has successfully maintained a collaborative relationship with the Code Enforcement Department to track down those businesses that have failed to pay their taxes, as well as work closely with the Dunwoody Chamber of Commerce on a regular basis to communicate any pertinent business information to our Dunwoody businesses. A new Customer Satisfaction Survey has been implemented and is now available on the City website. This survey was designed for our Dunwoody business owners to provide us with feedback on our license process. The Department has successfully recorded and collected E911 fees since its inception in October 2011.

2013 GOALS AND OBJECTIVES

- Continue working closely with the Code Enforcement Department to track down businesses that have not paid their taxes
- Continue collaborating with the Dunwoody Chamber of Commerce and business owners to improve the license process resulting in more effciency and convenience to Dunwoody business owners
- Continue taking initiatives to scan all documents electronically and reduce the amount of paper usage
- Continue providing excellent customer service that exceeds expectations
- Have all licensing processes completely documented
- Continue collections support on past due taxes
- Develop an informational packet to help new Dunwoody businesses be in compliance with all business start-up regulations for the City, County, and State

PERFORMANCE MEASURES

Each department measures and tracks a number of performance metrics which have a specific target to measure a core competency of the department. Department members have influence over the ability to meet the set target and internal goals are to exceed these established targets. The departments also track workload measures, but we do not assign specific targets because members of the department have limited ability to influence these numbers. For example, staff largely does not influence how many individuals apply for permits (workload) but can affect how quickly permits are issued (performance).

Since this is the first year tracking these statistics, we have spent considerable time working with the different software and reporting systems in place to determine the best way to track each measure.

	Actual FY 2009	Actual FY 2010	Actual FY 2011	YTD (Sep 2012) FY 2012	Target FY 2012	Target FY 2013
LICENSE APPLICATIONS						
Percentage of license renewals processed by June 1st	N/A (1)	N/A (1)	N/A (1)	79%	95%	95%
Total number of renewal applications issued	N/A (1)	N/A (1)	N/A (1)	2,215	-	-
Total number of new applications issued	N/A (1)	N/A (1)	N/A (1)	271	-	-
OCCUPATION TAXES						
Percentage of taxes collected by April 30th (cumulative)	N/A (1)	N/A (1)	N/A (1)	78%	85%	85%
Percentage of taxes collected by June 1st (cumulative)	N/A (1)	N/A (1)	N/A (1)	85%	95%	95%

(1)Performance measurements were not implemented until FY 2012.

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 effciently 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.

2012 ACCOMPLISHMENTS

During Fiscal Year 2012 the Information Technology Department focused on three core areas of technology: Security; Data Backup and Recovery; and Networking. On the security front IT implemented a Data Loss Prevention and Discovery system to ensure that the City's sensitive information is being properly protected. Continuing with security the department also implemented a Mobile Device Management (MDM) solution to ensure that all City owned mobile devices are properly protected meeting the required industry security standards. Other security related projects that were implemented include: deployment of a Web Application Firewall for PCI compliance; Removeable storage management system; and development of an IT Security Plan and Policies.

In the area of Data Backup and Recovery IT impletmented off-site vaulting of all City data, along with increased data backup capabilities that includes instant recovery for Windows servers.

In regards to Networking the department has taken several steps to improve the Dunwoody network. One major accomplishment is the installation of a link balancer that utilizes a secondary internet line to add redundancy to the City's network. Other projects completed by the IT Department include: installation of IP cameras; Art's Center remote connectivity; migration of City website to new hosting service; and completion of the Dunwoody Public Web Application portal.

2013 GOALS AND OBJECTIVES

- Continue to build a Consolidated, Reliable Infrastructure and Services by creating a Comprehensive IT Disaster Mitigation and Recovery Plan, virtualizing the data center, and improving data center operations.
- Promote a secure and compliant environment by developing a Data Loss Security Strategy, conduct City's first IT Security Audit, along with focusing on social engineering and training to increase end-user awareness of IT Security best practices.
- Improve the City's web and mobile applications presence by creating a Mobile Application strategy and website improvement plan.
- Implement technology that continues to promote a catalytic and collaborative environment for City employees.

PERFORMANCE MEASURES

Each department measures and tracks a number of performance metrics which have a specific target to measure a core competency of the department. Department members have influence over the ability to meet the set target and internal goals are to exceed these established targets. The departments also track workload measures, but we do not assign specific targets because members of the department have limited ability to influence these numbers. For example, staff largely does not influence how many individuals apply for permits (workload) but can affect how quickly permits are issued (performance).

Since this is the first year tracking these statistics, we have spent considerable time working with the different software and reporting systems in place to determine the best way to track each measure.

	Actual FY 2009	Actual FY 2010	Actual FY 2011	YTD (Sep 2012) FY 2012	Target FY 2012	Target FY 2013
SYSTEM UPTIME						
Percentage of system uptime	N/A (1)	N/A (1)	N/A (1)	99%	99%	99%
HELP DESK						
Percentage of help desk tickets resolved	N/A (1)	N/A (1)	N/A (1)	98%	99%	99%
Percentage of help desk tickets resolved within defined priority level time windows	N/A (1)	N/A (1)	N/A (1)	94%	95%	95%
Total number of help desk tickets	N/A (1)	N/A (1)	N/A (1)	977	-	-
DATA BACKUPS						
Percentage of data backups completed	N/A (1)	N/A (1)	N/A (1)	98%	97%	97%
Total number of data backups	N/A (1)	N/A (1)	N/A (1)	2,822	-	-
PATCHES AND UPDATES						
Percentage of workstations ensured current deployed patches installed	N/A (1)	N/A (1)	N/A (1)	94%	98%	98%
Total number of workstations	N/A (1)	N/A (1)	N/A (1)	103	-	-
OPEN RECORDS REQUESTS						
Percentage of data collections for open records requests completed within promised schedule	N/A (1)	N/A (1)	N/A (1)	100%	99%	99%
Total number of data collections for open record requests	N/A (1)	N/A (1)	N/A (1)	7	-	-

(1)Performance measurements were not implemented until FY 2012.

MUNICIPAL COURT

The Municipal Court has jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody, Georgia. Utilizing the most steadfast technology, the Administration of Dunwoody Municipal Court will ensure accuracy of all court records, account for all fines and fees receipted in a transparent manner, and strive to provide expeditious, fair and reliable adjudication of all cases while providing courteous customer service to its customers and community.

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.

MUNICIPAL COURT 2012 ACCOMPLISHMENTS

The court successfully developed and implemented its first Amnesty Program for individuals with past due traffic citations and or active bench warrants for failing to appear in court. The incentive of the program is to promote lawful driving privileges, settle outstanding violations with the court and reduce arrests.

The court successfully implemented electronic payment imports of monthly probation payments with Sentinel Offender Services. This process has significantly decreased the amount of time previously required to manually enter each payment into the court's database allowing court staff.

The court continues to report all convictions to DDS and GCIC within the required time periods allowed.

2013 GOALS AND OBJECTIVES

- Staff will continue education and training opportunities of Court Management System.
- Staff will continue mandated municipal clerk trainings and future developmental training opportunities.
- Continue to validate court records for accuracy on a continuous basis.
- Investigate the use of barcodes to improve scanning process for retention purposes.
- Continue to report records electronically with the Department of Driver Services within 10 days of disposition.
- Continue to update Computerized Criminal Histories through GCIC within 30 days of disposition.
- Investigate options to increase collection measures.

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Regular Salaries	$ 47,222	$ 127,184	$ 133,820	$ 138,267
Solicitor Salaries	34,559	27,500	33,750	-
Overtime Salaries	-	3,903	6,000	6,000
Group Insurance	7,127	16,874	29,763	24,076
Solicitor Grp Ins	2,860	3,190	3,870	-
Medicare	757	1,711	1,937	2,005
Solicitor Medicare	456	365	489	-
Retirement	8,469	15,602	21,640	22,399
Solicitor Retirement	4,884	4,099	5,459	-
Workers' Compensation	-	-	945	945
Solicitors' Workers Comp	-	-	71	-
Prof Svcs	31,434	35,700	36,000	36,000
Prof Svcs-Court Solicitor	30,990	41,780	36,000	72,000
Prof Svcs-Public Defender	2,141	4,242	10,000	10,000
Technical Svcs	23,298	13,897	20,500	15,500
Repairs & Maintenance	29,745	3,225	13,000	14,000
Rentals	3,438	2,869	4,000	4,000
Communications	2,699	3,458	4,200	4,000
Advertising	-	-	300	-
Printing & Binding	87	583	500	500
Travel	663	727	5,000	5,050
Dues & Fees	335	280	1,000	900
Education & Training	788	1,890	5,000	4,950
Supplies	2,741	4,490	5,250	5,250
Books & Periodicals	390	362	800	600
Cash Over & Short	-	2	-	-
Small Equipment	934	2,592	2,000	3,008
Transfers Out-Debt	22,500	22,500	22,500	22,500
Total Department Expenditures	$ 258,518	$ 339,022	$ 403,794	$ 391,950

2013 BUDGET - COURT

PERFORMANCE MEASURES

Each department measures and tracks a number of performance metrics which have a specific target to measure a core competency of the department. Department members have influence over the ability to meet the set target and internal goals are to exceed these established targets. The departments also track workload measures, but we do not assign specific targets because members of the department have limited ability to influence these numbers. For example, staff largely does not influence how many individuals apply for permits (workload) but can affect how quickly permits are issued (performance).

Since this is the first year tracking these statistics, we have spent considerable time working with the different software and reporting systems in place to determine the best way to track each measure.

	Actual FY 2009	Actual FY 2010	Actual FY 2011	YTD (Sep 2012) FY 2012	Target FY 2012	Target FY 2013
SCHEDULING						
Percentage of arraignments scheduled within 45 days of receipt	N/A (1)	N/A (1)	N/A (1)	100%	100%	100%
Number of arraignments	N/A (1)	N/A (1)	N/A (1)	62	-	-
Percentage of trials scheduled within 60 days of arraignment	N/A (1)	N/A (1)	N/A (1)	100%	100%	100%
Number of trials	N/A (1)	N/A (1)	N/A (1)	9	-	-
DISPOSITIONS						
Percentage of disposed cases filed with the court within 60 days of filing	N/A (1)	N/A (1)	N/A (1)	73%	85%	85%
Number of cases filed	N/A (1)	N/A (1)	N/A (1)	5,639	-	-
CUSTOMER SERVICE						
Percentage of citation imports electronically filed every 6 hours	N/A (1)	N/A (1)	N/A (1)	73%	85%	85%
Number of expected citation import reports	N/A (1)	N/A (1)	N/A (1)	1,464	-	-
Percentage of citation intake reports processed within 72 hours of weekend import	N/A (1)	N/A (1)	N/A (1)	100%	100%	100%
Number of weekend citation import reports	N/A (1)	N/A (1)	N/A (1)	35	-	-
Percentage of customer service emails responded to within 24 hours (dunwoody.courts email)	N/A (1)	N/A (1)	N/A (1)	100%	100%	100%
Number of customer issues	N/A (1)	N/A (1)	N/A (1)	571	-	-
REPORTING						
Percentage of docket closures processed within 3 days of court	N/A (1)	N/A (1)	N/A (1)	91%	95%	95%
Number of court days	N/A (1)	N/A (1)	N/A (1)	74	-	-
Percentage of FTAs processed within 48 hours of missed court date	N/A (1)	N/A (1)	N/A (1)	100%	100%	100%
Number of FTAs	N/A (1)	N/A (1)	N/A (1)	984	-	-
Percentage of dispositions and FTAs reported within 10 days of DDS	N/A (1)	N/A (1)	N/A (1)	98%	100%	100%
Percentage of dispositions reported to DDS that contain errors	N/A (1)	N/A (1)	N/A (1)	2%	5%	5%
Number of dispositions and FTAs reported to DDS	N/A (1)	N/A (1)	N/A (1)	2,891	-	-
Percentage of CCHs completed within 30 days of disposition	N/A (1)	N/A (1)	N/A (1)	100%	100%	100%
Number of outstanding CCH expected to be reported to GCIC	N/A (1)	N/A (1)	N/A (1)	0	-	-

(1)Performance measurements were not implemented until FY 2012.

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 trans- parent 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.

POLICE DEPARTMENT

2012 ACCOMPLISHMENTS

The Dunwoody Police Department observed a drop in Universal Crime Reporting (UCR) crimes compared to 2011.

In addition to this reduction in reported crime, as of October, the department has made 1,487 physical arrests, issued 6,077 citations, completed 2,161 accident reports and 6,090 incident reports.

The Police Department implemented programs throughout 2012 designed to increase safety on Dunwoody streets including the Car-Fit program for senior citizens whereby officers assure the proper and safe seating of seniors for vehicle operation. In addition, the Department implemented and published the Child Safety Seat Check program and Child Safety Seat Brochure whereby officers and civilian staff members teach parents to properly choose and install child seats in vehicles.

The Police Department demonstrated its commitment to victim assistance by implementing the Domestic Assault Response Team (D.A.R.T.) program whereby in all domestic violence assault cases, an officer is assigned to respond to the incident location and meet with the victim within 24 hours to assure the victim is aware of their rights under the law and to prevent the reoccurrence of violence within the home.

The department also participated in the Operation Pill Drop program in partnership with the DEA whereby citizens brought unused or unneeded prescription medications to the Department for safe disposal. 220 pounds of unused and unneeded drugs were safely disposed of in 2012. Due to the success of Operation Pill Drop, the Department obtained a MedReturn drug collection unit whereby citizens can bring unused or unneeded prescription medications to the Department for safe disposal up to two times per week.

The Department has aggressively participated in targeting of “pill mills” through coordination of efforts with the DEA and other agencies. The reduction in the abuse of prescription drugs is recognized as a method of reducing crime and addictive behaviors in our community. By the end of 2012, we will have closed three “pill mills” in the City of Dunwoody.

The Police Department continued its commitment toward the concepts of Community Policing by hosting a Citizens Police Academy and participating in 12 Homeowners Association and Neighborhood Watch meetings.

2013 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
- Continued community outreach and crime prevention efforts
- Implementation of a Crime Response Team (C.R.T.) This will enable the Department to assign targeted responses to reported crime and preemptive responses to predicted crime trends
- Hiring of a civilian Prisoner Transport officer to reduce this burden on Patrol Staff
- Reduce Part I Crime by 5% by using directed patrols and the Crime Response Team to implement Data-Drive Approaches to Crime and Traffic Safety (DDACTS)
- Expand operational effectiveness

2013 BUDGET - POLICE

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Regular Salaries	$ 2,791,461	$ 2,743,292	$ 2,840,406	$ 3,098,528
Overtime Salaries	219,046	241,680	277,647	302,113
Group Insurance	411,924	496,549	627,657	726,666
Medicare	43,396	39,326	43,905	49,303
Retirement	424,405	424,263	459,204	518,724
Workers' Compensation	78,045	74,765	94,040	109,300
Prof Svcs	10,214	13,075	16,000	17,000
Technical Svcs	31,767	27,674	26,400	35,400
Repairs & Maintenance	194,489	254,110	212,819	264,056
Rentals	10,854	8,052	13,900	12,100
Insurance	71,535	63,704	36,266	79,761
Insurance Claims	743	223	-	-
Communications	58,600	57,613	61,600	68,120
Advertising	9,442	-	2,500	2,500
Printing & Binding	2,707	778	4,000	5,440
Travel	34,667	39,380	37,760	37,760
Dues & Fees	9,671	8,399	10,288	10,360
Education & Training	24,222	29,564	27,900	27,330
Supplies	96,919	111,322	96,120	110,505
Gasoline	217,669	228,996	210,000	240,000
Food	3,924	7,058	6,000	6,000
Books & Periodicals	1,585	2,381	2,500	2,500
Cash Over & Short	(57)	89	-	
Small Equipment	141,114	77,451	94,522	45,103
Transfers Out-Debt	562,100	469,500	469,500	469,500
Transfers Out-Capital	1,888,175	112,050	112,050	238,009
Total Department Expenditures	$ 7,338,619	$ 5,531,296	$ 5,782,984	$ 6,476,078

PERFORMANCE MEASURES

Each department measures and tracks a number of performance metrics which have a specific target to measure a core competency of the department. Department members have influence over the ability to meet the set target and internal goals are to exceed these established targets. The departments also track workload measures, but we do not assign specific targets because members of the department have limited ability to influence these numbers. For example, staff largely does not influence how many individuals apply for permits (workload) but can affect how quickly permits are issued (performance).

Since this is the first year tracking these statistics, we have spent considerable time working with the different software and reporting systems in place to determine the best way to track each measure.

	Actual FY 2009 (1)	Actual FY 2010	Actual FY 2011	YTD (Sep 2012) FY 2012	Target FY 2012	Target FY 2013
UNIFORM CRIME REPORT						
Homicide	0	4	1	1	1	0
Rape	5	8	2	2	3	2
Armed Robbery	56	50	50	21	27	26
Aggravated Assault	31	42	36	8	12	11
Burglary	186	241	223	212	273	259
Larceny	1,015	1,331	1,370	1,171	1,536	1,462
Motor Vehicle Theft	85	118	95	95	120	114
Total number of crimes	1,378	1,794	1,777	1,510	1,972	1,874
CALLS FOR SERVICE						
Alarm Calls	3,110	4,139	4,061	3,199	4,297	3,868
Forgery Calls	286	475	415	420	556	528
Domestic Calls	502	684	694	502	668	635
Total number of calls	26,699	30,951	34,556	41,924	55,824	60,000

(1)Performance measurements for 2009 represent 9 months only.

2013 BUDGET -E911 (GENERAL FUND)

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Transfers to E911	$ 487,065	$ 240,950	$ 369,500	$ 300,696
Total Department Expenditures	$ 487,065	$ 240,950	$ 369,500	$ 300,696

PUBLIC WORKS

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

2012 ACCOMPLISHMENTS

Transportation

In 2012, the City continued to increase its investment in paving to improve the condition of Dunwoody streets. Over 14 lane miles of roadway were resurfaced based on priorities set by the 2009 Citywide Pavement Condition Assessment. In conjunction with the paving, bike lanes were added on Perimeter Center East and Mount Vernon Road west of Ashford Dunwoody, based on recommendations in the City's Comprehensive Transportation Plan (CTP). Other CTP project activities in 2012 include completion of final design for the Tilly Mill Road at North Peachtree Road intersection improvement and preliminary design for an improvement at Womack Road and Vermack Road.

The City significantly increased its investment in sidewalks in 2012. New sidewalks were completed on Happy Hollow Road and Valley View Road and sidewalk construction began at 10 other locations prioritized in the City's Sidewalk Improvement Program.

Traffic signal optimization continued to be a high priority for the City in 2012. Public Works, in conjunction with the Perimeter Community Improvement Districts (PCIDs) and surrounding jurisdictions, was successful in securing $3,000,000 from the Georgia Department of Transportation (GDOT) for a three year program to optimize and actively maintain signals in the PCID area. This grant will allow the City to focus its maintenance resources in other parts of the City. In that regard, the City secured support from GDOT to provide updated signal timing on Mount Vernon Road, Tilly Mill Road, North Shallowford Road and Chamblee Dunwoody Road. As a result, Public Works will have modernized and retimed 90% of its traffic signals within a two year period at minimal cost to the City.

Finally, Public Works secured $640,000 in funding from the Atlanta Regional Commission for sidewalks, bicycle improvements and paving on Chamblee Dunwoody Road between Cambridge Drive and Valley View Road.

Maintenance

In the area of maintenance, Public Works continues to focus on responsiveness and efficiency. Early in the year, a new work order management system was installed and integrated with the City's public reporting interface, SeeClickFix. Furthermore, the system is fully integrated with the City's Geographic Information System (GIS) which will improve reporting and tracking of the City's assets.

Stormwater

Public Works completed a rate study of the stormwater utility and recommended a rate increase to begin to proactively address the City's backlog of deteriorating stormwater pipe. The department also continued to implement the requirements of its permit to operate a stormwater utility including beginning a floodplain mapping project. In the area of maintenance, the department completed over 20 pipe replacement projects.

2013 GOALS AND OBJECTIVES

- Continue to implement the 5-year capital paving plan
- Continue sidewalk improvements guided by the sidewalk improvement policy
- Construct sidewalk and bike lanes on Chamblee Dunwoody Road between Cambridge Drive and Valley View Drive
- Complete right of way acquisition and begin construction of the Dunwoody Village Parkway Main Street project
- Begin construction for the Kingsley Elementary Safe Routes to School project
- Acquire right of way for the Tilly Mill Road and North Peachtree Road intersection project
- Continue design for the Vermack Road and Womack Road intersection project
- Initiate concept design for the Mount Vernon Road at Vermack Road intersection project
- Initiate concept design for at least one other Tier 1 intersection project in the CTP
- Continue implementation of the stormwater capital improvement plan
- Complete a floodplain study

2013 BUDGET - PUBLIC WORKS ADMINISTRATION

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Official/Admin Svcs	-	$ 280,000	$ 280,000	$ 255,000
Prof Svcs	723,043	7,000	50,000	80,000
Tree Fund Expenses	5,957	3,684	-	-
Technical Svcs	-	1,600	-	2,400
Repairs & Maintenance	7,325	14,000	23,300	23,300
Insurance Claims	2,450	-	5,000	3,000
Communications	191	578	500	300
Advertising	2,634	653	4,000	1,000
Printing & Binding	771	96	1,000	750
Travel	42	48	-	-
Supplies	2,077	195	1,000	1,000
Electricity	442,851	441,350	465,000	485,000
Books & Periodicals	-	-	500	-
Small Equipment	-	-	250	3,415
Transfers Out-Capital	90,000	-	-	-
Total Department Expenditures	$ 1,277,341	$ 749,203	$ 830,550	$ 855,165

2013 BUDGET - PUBLIC WORKS MAINTENANCE

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Prof Svcs	-	$ 1,743	-	-
Repairs & Maintenance	732,330	451,855	966,459	894,334
Insurance Claims	343	2,038	-	-
Supplies	45,141	48,067	50,000	50,000
Transfers Out-Capital	4,990,000	2,725,000	2,725,000	2,475,000
Total Department Expenditures	$ 5,767,814	$ 3,228,703	$ 3,741,459	$ 3,419,334

PERFORMANCE MEASURES

Each department measures and tracks a number of performance metrics which have a specific target to measure a core competency of the department. Department members have influence over the ability to meet the set target and internal goals are to exceed these established targets. The departments also track workload measures, but we do not assign specific targets because members of the department have limited ability to influence these numbers. For example, staff largely does not influence how many individuals apply for permits (workload) but can affect how quickly permits are issued (performance).

Since this is the first year tracking these statistics, we have spent considerable time working with the different software and reporting systems in place to determine the best way to track each measure.

	Actual FY 2009	Actual FY 2010	Actual FY 2011	YTD (Sep 2012) FY 2012	Target FY 2012	Target FY 2013
PAVING						
Percentage of funded resurfacing completed by end of October	N/A (1)	N/A (1)	N/A (1)	N/A	95%	95%
Total amount of funded resurfacing	N/A (1)	N/A (1)	N/A (1)	$2,540,000	-	-
SIDEWALKS						
Percentage of sidewalk projects initiated to utilize funds within the fiscal year	N/A (1)	N/A (1)	N/A (1)	N/A	90%	90%
Total amount of funded sidewalk projects	N/A (1)	N/A (1)	N/A (1)	$1,150,000	-	-
WORK ORDERS						
Percentage of priority one work orders (hazardous issues) addressed within 24 hours of report	N/A (1)	N/A (1)	N/A (1)	100%	95%	95%
Total number of priority one work orders reported	N/A (1)	N/A (1)	N/A (1)	83	-	-
RIGHT OF WAY MAINTENANCE						
Percentage of City-maintained right of way sections mowed/pruned within 30 day maintenance cycle	N/A (1)	N/A (1)	N/A (1)	100%	95%	95%
WINTER STORM RESPONSE						
Percentage of incidents response team mobilized within 3 hours of snowfall	N/A (1)	N/A (1)	N/A (1)	N/A (2)	95%	95%
STORMWATER IMPROVEMENTS						
Percentage of budgeted stormwater improvements made within the fiscal year	N/A (1)	N/A (1)	N/A (1)	100%	90%	90%
Total amount of funded stormwater improvements	N/A (1)	N/A (1)	N/A (1)	$785,000	-	-

(1)Performance measurements were not implemented until FY 2012.
(2)There were no snowfall incidents in FY2012 that required the response team.

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.

2012 ACCOMPLISHMENTS

In 2012 the City of Dunwoody accomplished several goals and objectives and began projects outlined in the Parks and Greenspace Master Plan. The City Instituted Facility Agreements with all its affiliated Recreation Partners. It successfully repaired the fountain and globe at Brook Run Park. The City was awarded another $100,000 grant from the Department of Natural Resources Recreational Trails program for Phase II Brook Run trail and began Design/Construction of Brook Run Trail Phase I. The City hosted 2 Successful Movie in the Park Events and a Memorial Day Event and Veteran's Day Event. It partnered with the Dunwoody Nature Center to do a major restoration of the lower meadow with $20,000 in grant funds they had received. The City also contracted Kimley-Horne to begin design of Project Renaissance Parks which we plan to begin construction on in the first quarter of 2013.

2013 GOALS AND OBJECTIVES

- Improve relationships with Recreation Partners
- Complete Phase I and II of BRP Trail
- Begin Construction of Project Renaissance Parks
- Begin rehabilitation of Donaldson Chesnut Farm
- Relocate the dog park at Brook Run
- Nancy Creek Trail concept plans and preliminary engineering

2013 BUDGET - PARKS

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Prof Svcs	$ 94,483	$ 31,165	$ 3,500	$ 2,000
Official/Admin Svcs	144,000	150,000	150,000	125,000
Technical Svcs	44,157	20,917	5,000	-
Repairs & Maintenance	371,133	321,267	586,000	570,000
Rentals	-	3,700	1,000	2,000
Insurance	32,068	25,649	32,100	32,100
Communications	224	1,892	-	1,500
Advertising	-	1,420	-	-
Dues & Fees	400	400	400	400
Supplies	40,753	20,121	65,000	80,000
Utilities	86,882	92,011	138,000	138,000
Food	140	362	-	-
Small Equipment	880	17,998	10,000	8,689
Transfers Out-Debt	-	800,574	800,574	108,367
Transfers Out-Capital	1,680,810	425,200	425,200	2,347,000
Total Department Expenditures	$ 2,495,930	$ 1,912,676	$ 2,216,774	$ 3,415,056

PERFORMANCE MEASURES

Each department measures and tracks a number of performance metrics which have a specific target to measure a core competency of the department. Department members have influence over the ability to meet the set target and internal goals are to exceed these established targets. The departments also track workload measures, but we do not assign specific targets because members of the department have limited ability to influence these numbers. For example, staff largely does not influence how many individuals apply for permits (workload) but can affect how quickly permits are issued (performance).

Since this is the first year tracking these statistics, we have spent considerable time working with the different software and reporting systems in place to determine the best way to track each measure.

	Actual FY 2009	Actual FY 2010	Actual FY 2011	YTD (Sep. 2012) FY 2012	Target FY 2012	Target FY 2013
WORK ORDERS						
Percentage of work orders responded to within 48 hours of report	N/A (1)	N/A (1)	N/A (1)	100%	95%	95%
Total number of work orders reported	N/A (1)	N/A (1)	N/A (1)	65	-	-
EMERGENCY WORK ORDERS						
Percentage of emergency work orders completed within 24 hours of report	N/A (1)	N/A (1)	N/A (1)	100%	99%	99%
Total number of emergency work orders reported	N/A (1)	N/A (1)	N/A (1)	13	-	-
RECREATION PARTNER WORK ORDERS						
Percentage of park maintenance or improvement requests from partners responded to within 48 hours of report	N/A (1)	N/A (1)	N/A (1)	100%	95%	95%
Total number of park maintenance or improvement requests from partners	N/A (1)	N/A (1)	N/A (1)	37	-	-
COORDINATION WITH RECREATION PARTNERS						
Percentage of weekly outreach and communication conducted with the 8 recreation partners	N/A (1)	N/A (1)	N/A (1)	100%	95%	95%
Average number of partners reach each week	N/A (1)	N/A (1)	N/A (1)	34	-	-
PAVILION AND FACILITY RENTALS						
Percentage of rental requests issued/denied within 20 days of complete application	N/A (1)	N/A (1)	N/A (1)	100%	90%	90%
Total number of rental requests	N/A (1)	N/A (1)	N/A (1)	49	-	-

(1)Performance measurements were not implemented until FY 2012.

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.

2012 ACCOMPLISHMENTS

The Department continues to implement a variety of major projects outlined in the City's Planning Comprehensive/Master Planning documents. One key item is the zoning code rewrite, of which staff has completed approximately 30% of the Draft Zoning Code Rewrite Text. Another critical accomplishment was the creation of a new zoning district that enabled a key redevelopment site as identified in the Georgetown/North Shallowford Master Plan to be entitled that will advance a public private partnership with John Wieland Homes as well as develop parks and trails. Another master planning identified project that was completed was the Urban Canopy Tree Inventory & Assessment, which will enable staff to maintain its precious urban canopy on City property. Another major project was the completion of a Geographic Information System (GIS) Web Browser that will enable the City to have enhanced spatial data capabilities and access to this resource for our citizens. Other notable accomplishments include the completion of rules and procedures for all planning and zoning processes and application amendments and the implementation of staff report format changes to include location maps and table summaries.

From a code accomplishments perspective, the department continues to proactively inspect multi-family residential communities and completed 8 sweeps that identified 1,988 code violations that have been or will be fixed and implemented various process improvements including a hang tag process for tall grass complaints.

The Economic Development component of this division has made retention, recruitment, and redevelopment its main focus. As a result, 735,000 square feet of Class-A office space was leased, 1,300 jobs and over $50 million capital investment was reported through company expansions and relocations.

2013 GOALS AND OBJECTIVES

- Adoption of the Zoning Code and Development Regulations
- Implement the new Zoning & Land Development Code
- Continue Apartment Sweeps Program
- Draft and adopt design guidelines for character areas
- Adopt the Sustainability Plan
- Receive ARC Grant for Chamblee Dunwoody Road
- Receive ARC Gold Green Communities Certification
- Continue Implementation of the Master Plans
- Retention: Work cooperatively with property owners, brokers and our community partners to retain and expand our existing businesses
- Recruitment: Land 10 projects with a total economic impact of $50 million and 2,500 jobs
- Redevelopment: Focus efforts on recruiting new retailers to our existing commercial nodes

2013 BUDGET - COMMUNITY DEVELOPMENT

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Prof Svcs	$ 93,965	$ 159,311	$ 360,000	$ 130,000
Official/Admin Svcs	1,904,791	1,516,000	1,516,000	1,502,000
Technical Svcs	21,828	7,250	172,000	91,000
Repairs & Maintenance	12,700	1,500	59,000	83,320
Rentals	7,206	6,881	-	-
Insurance Claims	28,835	256	-	-
Communications	2,009	2,240	4,500	4,500
Advertising	11,191	10,983	51,000	51,000
Printing & Binding	1,577	3,447	5,500	5,500
Travel	2,634	56	7,000	10,000
Dues & Fees	930	1,186	2,250	5,250
Education & Training	1,226	3,100	4,500	4,500
Supplies	9,752	17,815	11,500	11,500
Food	676	1,176	1,000	1,000
Books & Periodicals	99	-	2,500	2,500
Small Equipment	-	3,255	3,500	12,381
Transfers Out-Debt	-	-	-	154,444
Transfers Out-Capital	-	95,000	95,000	-
Transfers to Grants Fund	-	-	-	50,000
Total Department Expenditures	$ 2,099,419	$ 1,829,456	$ 2,295,250	$ 2,118,895

PERFORMANCE MEASURES

Each department measures and tracks a number of performance metrics which have a specific target to measure a core competency of the department. Department members have influence over the ability to meet the set target and internal goals are to exceed these established targets. The departments also track workload measures, but we do not assign specific targets because members of the department have limited ability to influence these numbers. For example, staff largely does not influence how many individuals apply for permits (workload) but can affect how quickly permits are issued (performance).

Since this is the first year tracking these statistics, we have spent considerable time working with the different software and reporting systems in place to determine the best way to track each measure.

	Actual FY 2009	Actual FY 2010	Actual FY 2011	YTD Sep. 2012) FY 2012	Target FY 2012	Target FY 2013
PLAN REVIEW						
Percentage of plan reviews completed within 14 calendar days	N/A (1)	N/A (1)	N/A (1)	96%	95%	95%
Total number of plan reviews completed	N/A (1)	N/A (1)	N/A (1)	727	-	-
INSPECTIONS						
Percentage of inspections within 1 business day of request	N/A (1)	N/A (1)	N/A (1)	98%	99%	99%
Number of inspections completed	N/A (1)	N/A (1)	N/A (1)	4,861	-	-
PERMITTING						
Percentage of over the counter permit applications issued on the same day as received	N/A (1)	N/A (1)	N/A (1)	99%	95%	95%
Number of over the counter permits issued	N/A (1)	N/A (1)	N/A (1)	542	-	-
REPORTED VIOLATIONS						
Percentage of code complaints inspected within 1 business day of report	N/A (1)	N/A (1)	N/A (1)	95%	95%	95%
Number of code complaints reported	N/A (1)	N/A (1)	N/A (1)	100	-	-
ADVERTISING						
Percentage of advertising and noticing deadlines met	N/A (1)	N/A (1)	N/A (1)	100%	95%	95%
Number of required advertising notices	N/A (1)	N/A (1)	N/A (1)	56	95%	95%

(1)Performance measurements were not implemented until FY 2012.

2013 BUDGET - CONTINGENCY

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Contingency	-	-	$ 575,000	$ 575,000
Total Department Expenditures	-	-	$ 575,000	$ 575,000

2013 BUDGET - STORMWATER

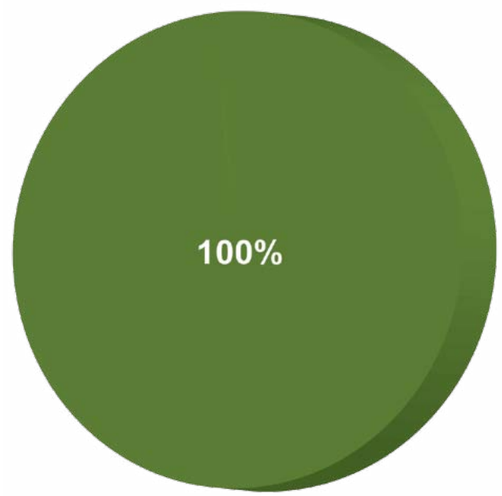
Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Stormwater Utility Charges	$ 1,269,452	$ 1,511,801	$ 1,511,801	$ 1,815,316
Interest Revenue	1,779	1,927	500	500
Fund Equity Transfer In	-	-	-	200,000
Total Fund Revenues	$ 1,271,231	$ 1,513,728	$ 1,512,301	$ 2,015,816
Depreciation	$ 153,600	-	-	-
Prof Svcs	162,017	14,227	-	-
Prof Svcs-Stormwater	249,968	120,000	240,000	165,000
Repairs & Maintenance	821,183	836,409	785,000	1,802,316
Repairs & Maintenance	38,664	-	-	
Rep & Maint-Riprap Program	9,428	7,479	15,000	12,000
Printing & Binding	-	-	1,000	500
Dues & Fees	431	863	500	500
Supplies	24,725	6,792	26,300	20,000
Books & Periodicals	-	-	500	500
Small Equipment	-	-	150	300
Loss on Disposal of Assets	197,117	-	-	-
Infrastructure	-	-	200,000	-
Bad Debt Expense-Stormwater	8,698	-	-	14,700
Capital Contingency	-	-	150,000	-
Total Fund Expenditures	$ 1,665,830	$ 985,770	$ 1,418,450	$ 2,015,816

2013 BUDGET - CAPITAL PROJECTS

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
MARTA Capital Funds	$ 37,980	-	-	-
GDOT LARP	70,515	-	-	-
Interest Revenue	4,075	21,193	-	-
Contrib & Donations	-	-	-	-
Transfers In-100	8,852,034	3,392,250	3,392,250	5,360,009
Proc from Cap Leases-GMA	-	-	-	-
Proc from Cap Leases-Suntrust	-	-	-	-
GMA Lease Proceeds-PVC Farm	5,173,000	-	-	-
Use of PY Reserves	-	-	4,875,073	-
Total Revenues	$ 14,137,604	$ 3,413,443	$ 8,267,323	$ 5,360,009
City Clerk				
Machinery & Equipment	26,062	-	-	-
	26,062	-	-	-
Information Technology				
Repairs and Maintenance	-	7,007	-	-
Machinery & Equipment	44,500	97,000	37,149	-
	44,500	104,007	37,149	-
Facilities				
Buildings	17,331	-	-	300,000
Machinery & Equipment	124,331	-	-	-
	141,662	-	-	300,000
Police				
Small Equipment	-	26,826	30,049	-
Machinery & Equipment	213,031	318,000	1,769,376	238,009
	213,031	344,826	1,799,425	238,009
Community Development				
Machinery & Equipment	-	-	95,000	-
	-	-	95,000	-
Public Works				
Professional Services	19,267	-	-	-
Technical Services	-	81,000	-	-
Sites	1,391,240	-	-	-
Machinery & Equipment	40,544	-	49,456	-
Professional Services	28,984	123,152	30,000	-
Repairs & Maintenance	2,063,982	50,000	1,720,000	-
Supplies	26,442	45,140	-	-
Sites	62,108	-	-	-
Infrastructure	311,146	597,198	4,036,403	2,475,000
	3,943,713	896,490	5,835,859	2,475,000
Parks & Recreation				
Professional Services	-	18,400	-	-
Sites	5,232,287	3,699,988	-	-
Machinery & Equipment	106,119	11,231	-	-
Infrastructure	5,683	4,718	499,891	2,347,000
	5,344,089	3,734,336	499,891	2,347,000
Operating Transfers				
Operating Transfers to MGF	-	194,988	-	-
Operating Transfers to 911	285,335	-	-	-
	285,335	194,988	-	-
Total Expenditures	$ 9,998,391	$ 5,274,648	$ 8,267,323	$ 5,360,009

	Projects 2010	Projects 2011	Projects 2012	Projects 2013
Recurring/Routine Capital Expenditures				
Public Works Resurfacing and Roads Projects	$1,181,000	$1,800,000	$1,750,000	$1,900,000
Intersection Enhancements	100,000	200,000	175,000	300,000
Sidewalk Improvements and Additions	100,000	350,000	650,000	200,000
Parks Improvements	-	150,000	425,200	311,000
Gateway and Wayfinding	-	150,000	150,000	-
	$1,381,000	$2,650,000	$3,150,200	$2,711,000
Nonrecurring/Nonroutine Capital Expenditures				
Traffic Calming	$25,000	-	-	-
Dunwoody Village TE Project	800,000	-	-	-
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	-	-
Spare Patrol unit	-	-	45,000	-
North Metro SWAT night vision	-	-	20,300	-
Crime analysis plus	-	-	21,300	-
Forensic computer so ware	-	-	13,050	-
Daily report so ware	-	-	12,400	-
GIS web viewer	-	-	75,000	-
Plotter purchase	-	-	20,000	-
SAN Backup/disaster recovery storage system	-	-	35,000	-
Equipment for Traffic Officers (3) and Sergreant (1)	-	-	-	234,109
Equipment for Prisoner Transport Unit	-	-	-	3,900
Facilities Improvement Partnership Program	-	-	-	250,000
Programming Study for Future City Hall	-	-	-	50,000
Project Renaissance Parks - Includes Linear Park $ 1.4 acre Central Park	-	-	-	1,500,000
Brook Run Trail Construction Phase II	-	-	-	341,000
Brook Run Dog Park Relocation	-	-	-	195,000
Traffic Calming Radar Signs	-	-	-	75,000
Subtotal	$825,000	$571,975	$242,050	$2,649,009
Total Capital	$2,206,000	$3,221,975	$3,392,250	$5,360,009

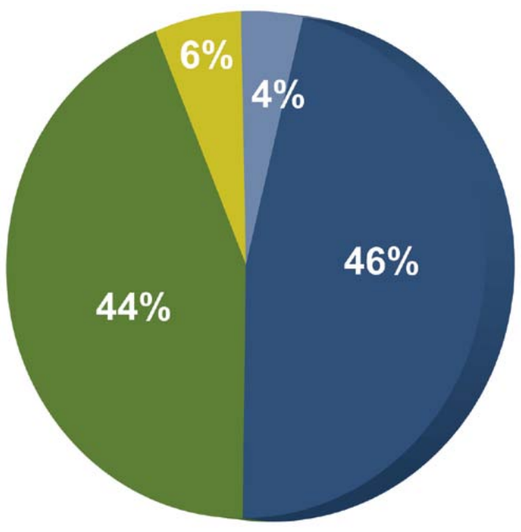
CAPITAL PROJECTS FUND ANTICIPATED REVENUE BY TYPE



CAPITAL PROJECTS FUND		
Anticipated Revenue by Type	Amount	Percentage
Transfer from General Fund	$5,360,009	100 %

Transfer from General Fund

CAPITAL PROJECTS FUND EXPENDITURES BY DEPARTMENT



CAPITAL PROJECTS FUND		
Expenditures by Department	Amount	Percentage
Police	$238,009	4.4 %
Public Works	2,475,000	46.18 %
Parks	2,347,000	43.79 %
Facilities	95,000	5.6 %

Police
Public Works
Parks
Facilities

2013 BUDGET - DEBT SERVICE FUND

COMPUTATION OF LEGAL DEBT LIMIT	
Assessed Value	$2,663,760,664
Debt Limit 10% of Assessed Value	266,376,066
Debt Applicable to Debt Limit (at 9/30/12)	1,411,390
Unused Legal Debt Limit	$264,964,676

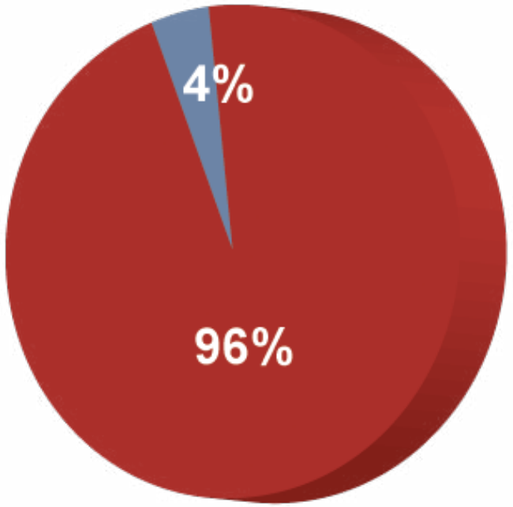
Note: The constitutional debt limit for general obligation tax bonds which may be issued by the City of Dunwoody is 10% of the assessed valuation of taxable property within the City. The Georgia Constitution (Article 9, Section 5, Paragraph 1) establishes the maximum debt limits for counties and other 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 2013 is $266,376,066. This amount is based on the 2012 tax digest dated August 2012. 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			
2013	$948,302	$129,961	$1,078,263
2014	918,849	103,853	1,022,702
2015	233,808	80,280	314,088
2016	237,852	76,236	314,088
2017	1,618,458	62,832	1,681,290
2018	164,572	41,149	205,721
2019	2,522,879	25,983	2,548,862
	$6,644,720	$520,295	$7,165,014

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, 2012.

DEBT SERVICE FUND ANTICIPATED REVENUE BY TYPE



Capital Projects Fund		
Anticipated Revenue by Type	Amount	Percentage
Transfer from General Fund	$965,811	94.04 %
Transfer from E911 Fund	$61,176	5.96 %

Transfer from General Fund

Transfer from E911 Fund

2013 BUDGET - HOTEL EXCISE TAXES

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Hotel/Motel Tax	$ 1,714,271	$ 1,865,903	$ 1,871,667	$ 1,871,667
Interest Revenue	87	36		
Total Fund Revenues	1,714,358	1,865,938	1,871,667	1,871,667
Transfers to General Fund	1,028,650	1,119,541	1,123,000	1,123,000
Transfers to Dunwoody CVB	685,708	746,361	748,667	748,667
Total Fund Expenditures	1,714,358	1,865,903	1,871,667	1,871,667
Fund Balance	$ -	$ 36	$ -	$ -

2013 BUDGET - VEHICLE RENTAL EXCISE TAXES

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
MV Rental Excise Tax	$ 103,160	$ 97,357	$ 95,000	$ 98,000
Total Fund Revenues	103,160	97,357	95,000	98,000
Transfers to General Fund	103,160	97,357	95,000	98,000
Total Fund Expenditures	103,160	97,357	95,000	98,000
Fund Balance	$ -	$ -	$ -	$ -

2013 BUDGET - E911 SERVICE FEES

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
E-911 charges	$ 198,726	$ 916,110	$ 775,000	$ 850,000
Transfers In	772,400	240,950	369,500	300,696
Total Fund Revenues	971,126	1,157,060	1,144,500	1,150,696
Professional Services	-	3,500	-	-
Communications	-	16,560	-	9,520
911 Equipment	285,335	-	7,500	5,000
Intergovernmental-E911	553,415	1,075,000	1,075,000	1,075,000
Transfers Out-Debt	-	62,000	62,000	61,176
Total Fund Expenditures	838,750	1,157,060	1,144,500	1,150,696
Fund Balance	$ 132,376	$ -	$ -	$ -

2013 BUDGET - GRANTS FUND

Account Name	2011 Actual	2012 Prorata Based on YTD	2012 As Amended	2013 Requested
Federal Grants	$ 188,666	$ 17,031	$ 180,000	$ 117,540
State Grants	-	194,988	100,000	160,000
Transfers In	-	-	-	50,000
Total Fund Revenues	188,666	212,020	280,000	327,540
Public Safety	29,537	14,226	-	11,500
Public Works	-	194,988	-	160,000
Parks	125,852	89,157	280,000	106,040
Community Development	40,475	-	-	50,000
Total Fund Expenditures	195,864	298,372	280,000	327,540
Fund Balance	$ (7,198)	$ (86,352)	$ -	$ -

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 Commissioners of Georgia and the Georgia

in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution.

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

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

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

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

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

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

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

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

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

(b) The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and 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 convnient 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 an account. Can be transferred to a departmental budget only by action of the City Council.

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

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

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

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

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

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

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

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

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

G

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

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

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

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

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

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

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

L

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

LIABILITIES: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

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.

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 activties that are similar to those found in the private sector.

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

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

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

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

R

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

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

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

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

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

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

S

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

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

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

T

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

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

U

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

W

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

Dunwoody*

*Smart people – Smart city

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