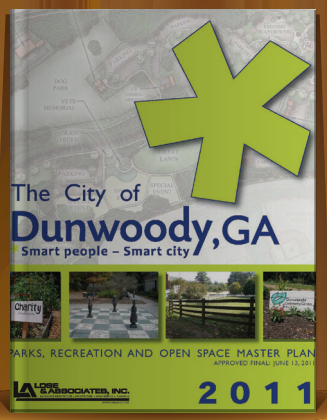
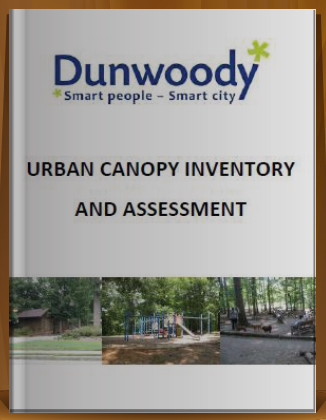
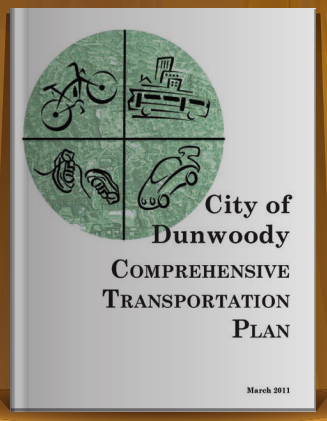
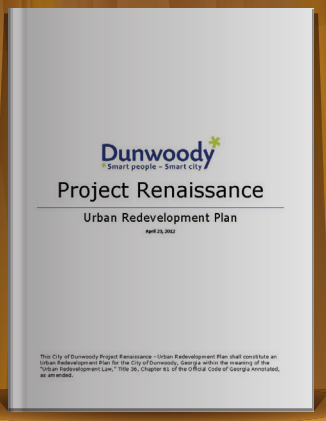
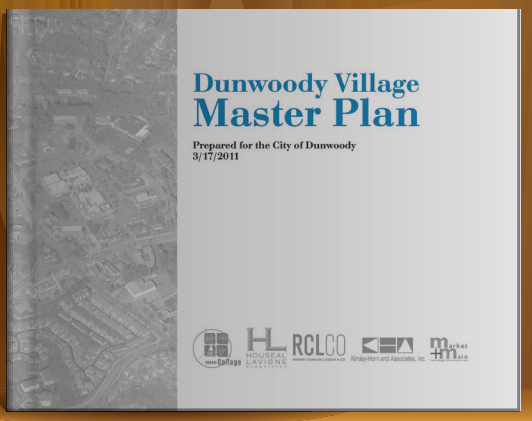
WORKING THE PLAN











POPULAR ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013
CITY OF DUNWOODY, GEORGIA

Dunwoody

Smart people – Smart city

2013
Popular Annual Financial Report

FOR THE YEAR ENDED
DECEMBER 31, 2013

Prepared by:
Chris Pike, CPA
Finance Director

Submitted by:
Billy Grogan
Acting City Manager

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To the Residents of the City of Dunwoody:

From its beginnings, the City of Dunwoody consistently has worked toward creating the foundations for a better community. By building upon early-established, community-driven plans and strategies, the city crafted a vision and roadmap for improvement.

Shortly after its December 1, 2008 incorporation, the City of Dunwoody began working with the community to create a Comprehensive Land Use Plan to guide future development and provide the policy framework for future planning initiatives. As part of the Comprehensive Planning process, the city also conducted a Community Assessment which provided an analysis of existing conditions, issues, and trends facing the City of Dunwoody.

Throughout the creation of the Comprehensive Plan, the community designated several areas in the city as "character areas" with specific land use and other character features. Following the finalization of the Comprehensive Plan, the city embarked on a Master Planning process for two signature character areas – the Dunwoody Village area and the Georgetown / North Shallowford area.

The Dunwoody Village Master Plan, adopted in March 2011, envisions and outlines how Dunwoody Village can thrive as a true "village" that is vibrant, sustainable, and economically viable while maintaining its quaint charm, and connection to the area's history. The Georgetown / North Shallowford Master Plan, also adopted in March 2011, outlines targeted initiatives to improve the "gateway" appearance and create connectivity while encouraging high-quality retail and addressing gaps in supply of housing for people of all ages.

Concurrently in 2011, the city adopted the Comprehensive Transportation Plan (CTP) and the Parks Master Plan. The CTP's guiding principles center around three core values: choice, connectivity, and community. The Parks Master plan includes an overview of current facilities and recreation opportunities, operations analysis, budget review, funding strategy discussion, as well as individual park and facility assessments and recommendations. Other plans adopted by the City include the Tree Inventory and Assessment Plan and the Urban Redevelopment Plan.

The focus throughout 2013 has been Working the Plan. The city concentrated on implementing these important community-driven plans with the same methodical and inclusive approach used in their development.

This report details information on the City's performance from January 1, 2013 to December 31, 2013. We hope you find this summary and narrative to be inviting, informational and easy to read.

Sincerely,

Billy Grogan

Billy Grogan

Acting City Manager

2010 CITY OF DUNWOODY DEMOGRAPHIC COMPARISON

	City of Dunwoody	City of Johns Creek	City of Roswell	City of Sandy Springs
Population - 2010 census	46,467	76,728	88,346	101,390
Median Age	38	35	35	35
Per Capita Income - 2010	$48,412	$41,215	$38,094	$51,372
2010 Millage Rate	2.740	4.614	5.455	4.731

2013 QUICK FACTS CITY OF DUNWOODY

Incorporation Date	December 1, 2008
Incorporated (square miles)	13.2
Number of Parks	8
Acres of Parks	172
Centerline Miles of Roadway	143
Est. Replacement Cost of Roadway	> $200,000,000
Population - 2010 census	46,267
Estimated Daytime Population	> 120,000
Median Age	37
Personal Income per capita	$44,746
Unemployment rate	7.1%
Total Full-Time Equivalent Approved Positions	58
Sworn Officers	47
Officers Per 1,000	.93
2013 Millage Rate	2.740
Operating Budget - 2013 (As Initially Adopted)	$22,760,039

2013 PRINCIPAL EMPLOYERS

Employer	Number of Employees (1)	Percentage of Total City Employment (2)
Six Continents Hotels	1,041	4.54%
Convergent Outsourcing, Inc	548	2.39%
UHS of Peachford LP	541	2.36%
Macy's #20	396	1.73%
The Atlanta Journal Constitution	371	1.62%
Apex Systems, Inc	365	1.59%
T Mobile	348	1.52%
Nordstrom	334	1.46%
Access Insurance Holdings, Inc	326	1.42%
Computer Generated Solutions	256	1.12%
Total	4,526	19.73%

(1) Source: 2013 individual employer's business license filings

(2) Source: U.S. Bureau of Labor Statistics

MISSION STATEMENT

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

VISION

Dunwoody is a city located in metro Atlanta, in northern Dekalb County, Georgia. Dunwoody officially incorporated as a city on December 1, 2008. The City of Dunwoody will provide quality service to its citizens and support the largest economic engine in the Southeast by planning in a careful and thoughtful manner. The City of Dunwoody will be inventive, transparent and embrace responsible progress, tempered by the city's rich history and strong desire to maintain a close and vibrant community atmosphere that values family life and the entrepreneurial spirit. The City of Dunwoody will continue to support and nurture a community dedicated to the preservation of family, education, religious institutions, and the environment.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Comprehensive Annual Financial Reports (CAFR) covering December 31, 2009 – December 31, 2012. This award recognizes those governments that go beyond the minimum requirements of generally-accepted accounting principles, and instead prepare CAFRs that represent the spirit of both transparency and full disclosure. To be awarded a Certificate of Achievement, which remains valid for one year, a city must publish an easily-readable, efficiently-organized and regulation-following comprehensive annual report. We believe that our current comprehensive annual financial report continues to meet the program's requirements, and are in the process of submitting it to the GFOA for review.

The Government Finance Officers Association (GFOA) awarded the city the Distinguished Budget Presentation Award for its 2010-2013 budget documents. This program recognizes those governments that prepare the very highest quality budget documents. To qualify for the Distinguished Budget Presentation Award, a city's budget document must be proficient as a policy document, financial plan, operations guide and communications device. It must also meet the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's own recommended budgeting practices. The award is valid for a period of one year. We believe that our current 2013 budget continues to conform to the program's requirements, and have already submitted it to the GFOA for confirmation of its eligibility.

The Government Finance Officers Association (GFOA) awarded the city the Popular Annual Financial Reporting Award ("PAFR") for its annual citizens' report for the fiscal year ended December 31, 2012. This program recognizes those governments that produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. This was the 1st year the city has published this report and received this prestigious award. This award is valid for a period of one year only. We believe our current PAFR continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

The city received the Atlanta Business Chronicle's Healthiest Employer award. This award recognizes organizations that make employee wellness a priority. The city was awarded fifth place in the Small Company category (2-99 employees) for the third consecutive year.

The city also received several awards. MarCom Awards is a creative competition for any individual or company involved in the concept, writing and design of print, visual, audio, and web materials and programs. Entries come from corporate marketing and communication departments, advertising agencies, PR firms, design shops, production companies and freelancers. In 2013, the city received two gold awards for the design of the 2012 Police Department Annual Report and the 2012 Popular Annual Financial Report, one platinum award for the 2012 Popular Annual Financial Report, and one honorable mention. The platinum designation is the most prestigious and is presented to recognize projects for their excellence in quality, creativity, and resourcefulness.

The City of Dunwoody Police Department received an award from Mothers Against Drunk Driving (MADD). MADD presents this award to recognize the Police Department for having the overall highest number of DUI arrests in 2013 compared to other agencies of similar size.

The National Procurement Institute, Inc. awarded the city an Achievement of Excellence in Procurement Award for 2013. This prestigious award is earned by those organizations that demonstrate excellence by obtaining a high score based on standardized criteria. The criteria are designed to measure innovation, professionalism, productivity, e-procurement, and leadership attributes of the procurement organization.

The city received the Green Communities Gold Certification from the Atlanta Regional Commission (ARC), which is the highest level of certification for conserving energy, investing in renewable energy, conserving water, conserving fuel, reducing waste, as well as protecting and restoring the community's natural resources. The City of Dunwoody was honored to receive the Green Communities Gold Level Certification from the Atlanta Regional Commission in recognition of its efforts to reduce Dunwoody's environmental footprint. The sustainable policies and ordinances adopted by City Council have propelled Dunwoody to the Gold Level certification and have impacted all departments of the city.

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REPORT TO THE CITIZENS

We are pleased to present this Citizen's Report, also known as the Popular Annual Financial Report (PAFR), for the City of Dunwoody's fiscal year ended December 31, 2013. The report aims to present useful information about your city's government operations, services, programs and financial condition. All of this information is provided in an uncomplicated, understandable format that we hope you will find both inviting and easy to read.

While the report is unaudited, the financial information that it contains has been derived from the city's Comprehensive Annual Financial Report (CAFR). The CAFR received a favorable opinion from the city's independent auditors, Mauldin & Jenkins, confirming that its financial statements are presented in conformity with generally- accepted accounting principles (GAAP). Please note that the financial information shown here is abbreviated and condensed from the GAAP financial statements shown in the CAFR. To view or print a copy of the CAFR, please go to www.dunwoodyga.gov.

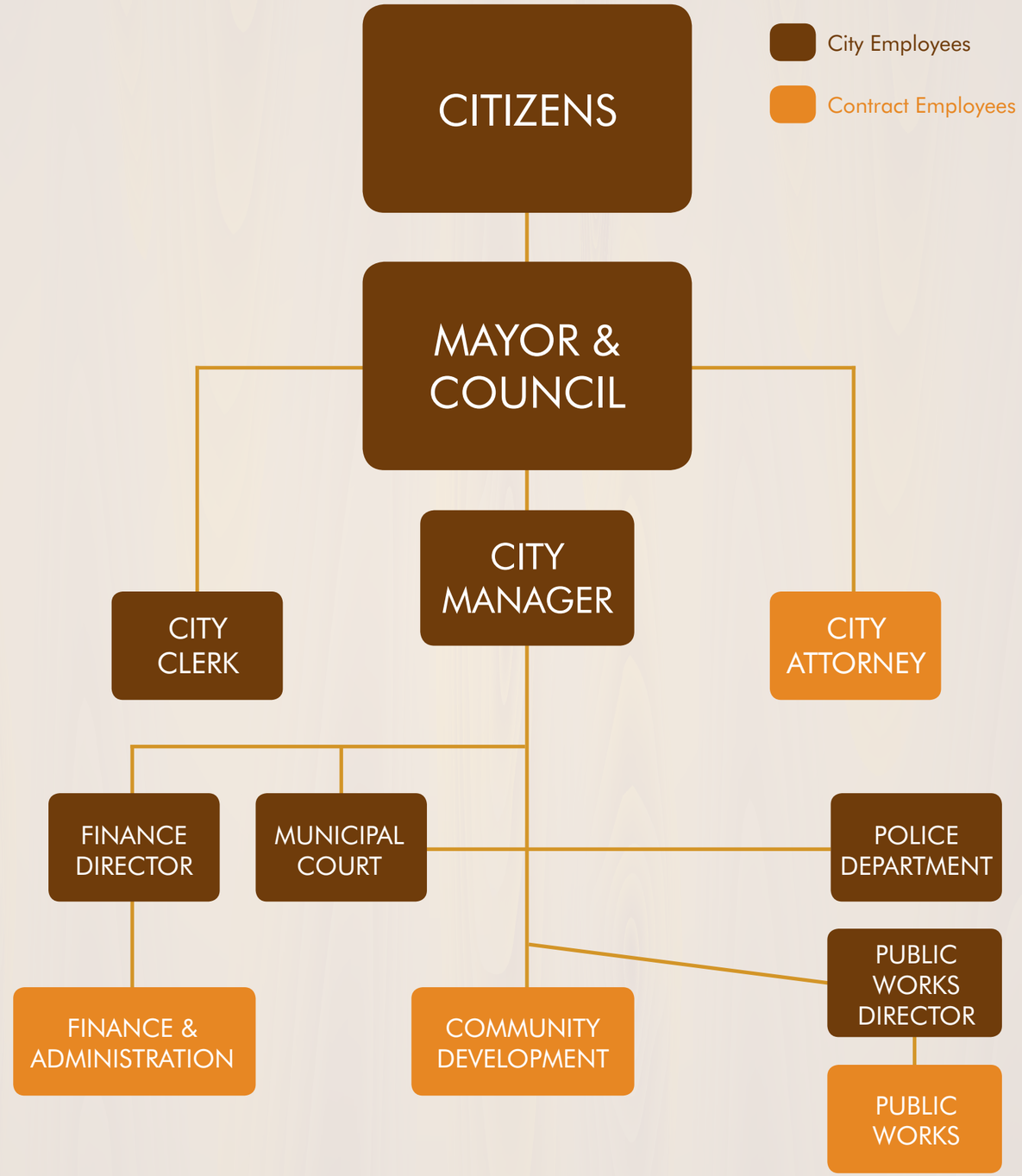
The City of Dunwoody is committed to improving our community through a focus on mutual respect and trust. As part of this focus, we aim to promote and maintain the highest standards of personal and professional conduct. It is with this in mind that we have prepared this report for you. Thank you for taking the time to read the Citizen's Report.

Sincerely,

Christopher Pike

Christopher Pike, CPA
Director of Finance

GOVERNMENT ORGANIZATION



CITY ELECTED OFFICIALS

Mayor
Mike Davis
mike.davis@dunwoodyga.gov

City Council Post 1
Denis "Denny" Shortal
denis.shortal@dunwoodyga.gov

City Council Post 2
Jim Riticher
jim.riticher@dunwoodyga.gov

City Council Post 3
Doug Thompson
doug.thompson@dunwoodyga.gov

City Council Post 4
Terry Nall
terry.nall@dunwoodyga.gov

City Council Post 5
Lynn Deutsch
lynn.deutsch@dunwoodyga.gov

City Council Post 6
John Heneghan
john.heneghan@dunwoodyga.gov

CITY APPOINTED OFFICIALS

Acting City Manager
Billy Grogan
billy.grogan@dunwoodyga.gov

City Clerk
Sharon Lowery
sharon.lowery@dunwoodyga.gov

DIRECTORY OF CITY OFFICIALS

City Hall, Receptionist	678-382-6700
City Mayor, Mike Davis	678-382-6700
Acting City Manager, Billy Grogan	678-382-6702
City Clerk, Sharon Lowery	678-382-6711
City Attorney	678-382-6708
Municipal Court Clerk, Trina Gallien	678-382-6972
Community Development Director, Steve Foote	678-382-6802
Finance Director, Chris Pike	678-382-6700
Public Works Director, Michael Smith	678-382-6701
Human Resource Manager, Nicole Stojka	678-382-6755
Police Department, Chief Billy Grogan	678-382-6900

CITY BOARDS AND COMMISSIONS

City Council
The City Council meets the second and fourth Monday of each month.

Planning Commission
planningcommission@dunwoodyga.gov

This board serves as a recommending body to the Mayor and City Council, with the main function of providing the public with an opportunity to review rezoning and special land use permit requests and code text amendments. The board hears applications on the second Tuesday of each month.

Zoning Board of Appeals
zoningboardofappeals@dunwoodyga.gov

The Zoning Board of Appeals decides on cases that request variances to the Zoning, Sign and Development and Environmental Ordinances. The board also hears cases that request an appeal to a staff interpretation and/or decision on these same ordinances. The board is a decision-making board, so any appeal to its decisions must be made to the Superior Court of DeKalb County. The board hears applications on the first Thursday of each month.

Community Council
communitycouncil@dunwoodyga.gov

This board serves as a recommending board to the Planning Commission and the City Council. Their main function is to provide the public with an additional opportunity to review rezoning and special land use permit requests as well as code text amendments. The members of this group are also charged with relaying information to their neighborhood organizations and associated interested parties. The board discusses applications on the second Thursday of each month.

Sustainability Committee
sustainability.committee@dunwoodyga.gov

When the City of Dunwoody incorporated on December 1, 2008, one of the Mayor and Council's first official actions was to establish a Permanent Advisory Board on Sustainability. The Committee's main focus is to advise and assist the City of Dunwoody to develop sustainable measures, practices, buildings, and fleets that are environmentally, economically, and socially responsible. The Dunwoody Sustainability Commission meets on the second Thursday of every month.

GENERAL GOVERNMENT

Core governing sections support the rest of the local government. These include the Mayor and City Council, the City Manager, the City Clerk and the Legal, Finance and Administration departments.

2013 Major Initiatives and Accomplishments

- Transitioned to paperless Council Meetings with iPads in lieu of paper agenda packets – annual savings of over $5,000 for costs associated with agenda production
- Achieved successful ruling from the Georgia Supreme Court upholding the Dunwoody ordinance requiring business owners, specifically attorneys, to pay an occupation tax
- Conducted a comprehensive review of all dependents enrolled in the City's medical plans. The estimated annual savings to the City is $6,655 in health care costs
- Coordinated and promoted half a dozen public meetings educating and informing residents about important 2013 infrastructure projects
- Developed and introduced a Video Spotlight Series highlighting the roles and responsibilities of City departments
- Launched the Citizen's Pulse Survey initiative to acquire community feedback and insights into City service delivery, direction of Council, etc.
- Successfully led and completed the transfer of the purchasing card program from Bank of America to JP Morgan Chase
- Recovered approximately $3,000 in revenue from discovering several unlicensed businesses operating within the City
- Replaced a total of 54 workstations per the City's Enterprise PC Lifecycle Plan
- Deployed encrypted removable media solution for Court Services and the Police Department
- Implemented a Disaster Recovery Plan
- Conducted the City's first PCI/GAP analysis

2014 Major Initiatives

- Implement a paperless agenda for all City Boards
- Implement an internal Records Retention Policy and Procedures
- Implement Open Records Management system
- Provide public access to City records through City website
- Improve the grant administration processes with increased communication between the division and other departments
- Utilize software archiving functionality to drastically reduce the amount of paper used in the daily collection process
- Increase purchase card usage by 10% to reduce administrative burden of check writing
- Develop an informational packet to help new Dunwoody businesses be in compliance with all business start-up regulations for the City, County, and State
- Develop an electronic renewal system for occupation tax certificates
- Redesign the City's current website and add more "self-help" features to the website

JUDICIAL SERVICES

The city's judicial function ensures the accuracy of all court records, accounts for all fines and fees receipted in a transparent manner, and provides expeditious, fair and reliable adjudication of all cases.

2013 Major Initiatives and Accomplishments

- Closed 209 past due citations through our second year of Amnesty. During the two months the program ran, the Court collected $23,701 out of court and through probation services is due to collect $23,091 for a total of $46,792 in fines and fees
- Partnered with nCourt, a pay-by-phone service that assist Courts in collection measures and reduce in-court foot traffic. Since implementation on May 24, 2013, the court has successfully collected $15,580 utilizing this service and reduced foot traffic by 18%

2014 Major Initiatives

- Implement INCODE auto court notification call system to enhance customer relations
- Research self-check-in processes through automation

PUBLIC SAFETY

The city's public safety function focuses on the welfare, health and safety of our community. The Police department's goal is to provide a safe and secure environment through the delivery of fair and impartial police services.

2013 Major Initiatives and Accomplishments

- Implemented a Crime Response Team (C.R.T.)
- Hired a civilian Prisoner Transport officer to reduce this burden on Patrol Staff
- Implemented a prescription medication drop box program for unneeded and unwanted prescription medicine for citizens to safely dispose of these medications
- Expanded 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
- Participated in the Operation Pill Drop program in partnership with the DEA. 200 pounds of unused and unneeded drugs were safely disposed of in 2013
- Hosted a Citizens Police Academy
- Participated in 12 Homeowners Association and Neighborhood Watch meetings

2014 Major Initiatives

- Implement a Crime Analyst/Certification Manager position
- Reduce Part I Crime by 5% by using directed patrols and the Crime Response Team to implement Data-Driven Approaches to Crime and Traffic Safety (DDACTS)

PUBLIC WORKS

The city's public works function manages, develops and maintains the city's roadways, parks, and stormwater systems.

2013 Major Initiatives and Accomplishments

- Constructed 1½ miles of sidewalks in 2013 bringing total sidewalk mileage constructed since incorporation to over 5 miles
- Worked in conjunction with state and other local governments to improve signal timing and communications on all of its major corridors
- Completed final design and acquired the necessary easements and right of way on over half of the parcels on the North Peachtree at Tilly Mill intersection improvement project
- Began design work on intersection improvement projects at two additional locations: Mount Vernon Road at Vermack Road and Chamblee Dunwoody Road at Spalding Drive
- Resurfaced over 18 centerline miles of roadway on 43 different streets
- Began an update of pavement conditions by reassessing the conditions of all city streets

2014 Major Initiatives

- Complete construction of the Dunwoody Village Parkway Main Street Project
- Complete construction of the Kingsley Elementary Safe Routes to School project
- Begin construction on the Tilly Mill Road and North Peachtree Road intersection project
- Begin right of way acquisition for the Mount Vernon Road at Vermack Road intersection project
- Complete paving, pedestrian and bicycle improvements on Chamblee Dunwoody Road between Cambridge Drive and Valley View Road
- Complete final design of intersection improvements for Chamblee Dunwoody Road at Spalding Drive
- Initiate concept design for at least one other Tier 1 intersection project in the CTP

CULTURE AND RECREATION

The city's culture and recreation function provides the services, facilities and programs necessary to the positive development and wellbeing of our community.

2013 Major Initiatives and Accomplishments

- Replaced the roof on the North DeKalb Cultural Arts Center
- Completed construction of Phase I of the Brook Run Trail
- Completed the design of Phase II of the Brook Run Trail
- Awarded a contract for the constructions of the Brook Run Trail
- Hosted 2 successful Movie in the Park events, a Memorial Day event, a Veteran's Day event, and our first Wheelapalooza
- Awarded a contract for the design of the new dog park facility at Brook Run Park
- Completed construction of Georgetown Park, the first new park facility for the City
- Partnered with the Dunwoody Preservation Trust to begin the rehabilitiation of the Donaldson-Bannister Farm

2014 Major Initiatives

- Complete Phase II of Brook Run Trail
- Begin construction of the Parks in the 19 acres of Project Renaissance
- Complete concept plans and preliminary engineering for Nancy Creek Trail
- Replace Windwood Hollow Park Playground
- Begin rehabilitation of Donaldson-Bannister Farm

COMMUNITY DEVELOPMENT

The city's community development function focuses on managing the city's growth. This includes comprehensive planning, economic development, building permitting, geographic mapping, sustainability promotion, code compliance and city engineering.

2013 Major Initiatives and Accomplishments

- Completed approximately 95% of the Draft Zoning Code Rewrite Text
- Approved a preliminary plat for Project Renaissance
- Implemented Fire Plan Review and Inspections related to new building permits
- Acquired new aerial imagery for updating our Geographic Information System (GIS)
- Completed several sweeps that identified and addressed over 510 code violations

2014 Major Initiatives

- Implement the new Zoning & Land Development Code
- Receive ARC Gold Green Communities Certification
- Draft and adopt design guidelines for character areas
- Adopt the Sustainability Plan

ECONOMIC DEVELOPMENT

The city's economic development function is responsible for leading efforts to retain, expand and attract businesses that support a broad array of employment opportunities; strategically grow its knowledge-based economy; and expand the city's tax base.

2013 Major Initiatives and Accomplishments

- Conducted 57 individual meetings with existing businesses
- Leased 647,000 square feet of office and retail space through company expansions and relocations
- Worked cooperatively with the Dunwoody Convention and Visitors Bureau and the Dunwoody Chamber to form the Dunwoody Marketing Alliance

2014 Major Initiatives

- Worked cooperatively with property owners, brokers and our community partners to retain and expand our existing businesses through an aggressive business visitation program interviewing at least 144 businesses
- Landed 15 projects with a total economic impact of $50 million and 2,500 jobs

FINANCIAL REVIEW OF FISCAL YEAR 2013

This section gives information on the City of Dunwoody's financial health and stability. It should leave you with an increased understanding of how available resources are being utilized to provide services. The tables that follow depict the sources of revenue and expenditure for the government as a whole on a fund-level basis of accounting, highlighting how the government received its funding and where those funds were spent. Information from the fiscal years 2012 and 2013 are presented to highlight financial trends.

The financial information presented here represents the Governmental Funds. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This means that revenues are recognized as soon as they are both measurable and when they are collectible within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

The General Fund is the city's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

It is important to note the city's policy of obtaining and then maintaining a minimum General Fund balance reserve equal to 33% of current expenditures. The purpose of this reserve is to cover the costs of unforeseen emergencies, cover shortfalls caused by revenue declines, and eliminate any short-term borrowing for cash flow purposes.

Governmental Funds (e.g. General Fund, Hotel/Motel Tax Fund, etc)

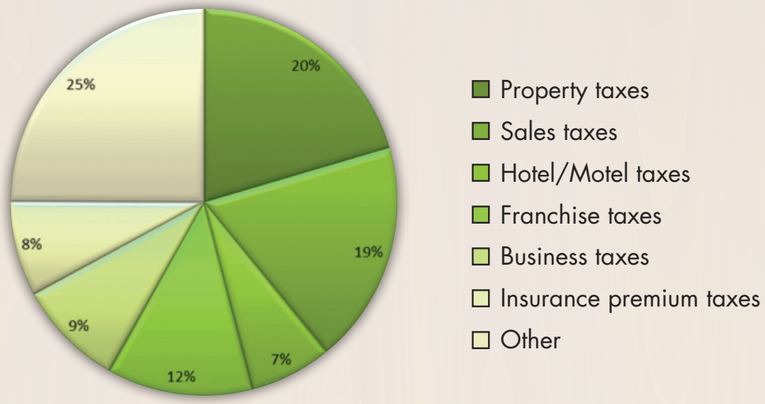
Where the money came from…	FY 2013	Percentage of Total	FY 2012	Percentage of Total
Revenues:				
Property taxes	6,105,269	20.4%	5,588,030	20.6%
Sales taxes	5,584,893	18.7%	5,261,307	19.4%
Hotel/Motel taxes	2,048,049	6.9%	1,849,719	6.8%
Franchise taxes	3,643,706	12.2%	3,659,533	13.5%
Alcohol excise taxes	616,533	2.1%	584,429	2.2%
Business taxes	2,673,994	8.9%	2,601,628	9.6%
Insurance premium taxes	2,386,636	8.0%	2,305,027	8.5%
Motor vehicle taxes	105,409	0.4%	98,438	0.4%
Licenses and permits	1,763,578	5.9%	1,790,182	6.6%
Intergovernmental	1,754,670	5.9%	499,714	1.8%
Charges for services	1,618,165	5.4%	1,416,024	5.2%
Fines and forfeitures	1,479,826	5.0%	1,129,040	4.2%
Contributions	10,900	0.0%	10,945	0.0%
Interest earned	27,672	0.1%	32,829	0.1%
Miscellaneous	73,350	0.2%	259,903	1.0%
Total Revenues	29,892,650		27,086,748	

Where the money went…	FY 2013	Percentage of Total	FY 2012	Percentage of Total
Expenditures:				
General government	4,276,019	14.8%	4,087,614	17.2%
Judicial	382,673	1.3%	332,862	1.4%
Public safety	7,207,732	25.0%	6,161,698	26.0%
Public works	4,887,902	16.9%	2,965,829	12.5%
Housing and development	819,221	2.8%	739,888	3.1%
Recreation	1,010,262	3.5%	1,260,656	5.3%
Community development	2,457,621	8.5%	2,368,452	10.0%
Capital outlay	6,039,046	20.9%	4,431,798	18.7%
Debt service	1,779,374	6.2%	1,369,159	5.8%
Total Expenditures:	28,859,850		23,717,956	
Excess (deficiency) of Revenues over (under) Expenditures	1,032,800		3,368,792	
Other Financing Sources (Uses):	295,009	1.0%	397,453	1.5%
Net change in fund balance	1,327,809		3,766,245	
Beginning Fund Balances:	20,350,838		16,584,593	
Ending Fund Balances:	21,678,647		20,350,838	

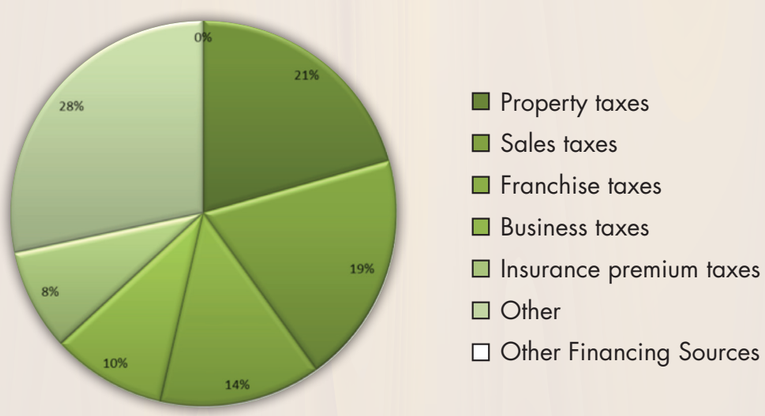
Sources: City of Dunwoody, Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2013 and December 31, 2012

REVENUES AND RESOURCES - FISCAL YEAR 2013

2013 City Revenues



2012 City Revenues



Governmental Fund revenues increased by approximately 10% from 2012 primarily as result of an increase in intergovernmental revenues. In 2013, the City received an additional $1.25 million in grant revenues. The most significant grant revenues include those related to the Georgia Department of Transportation's Perimeter Traffic Operations Program and the Department of Homeland Security's Georgia Emergency Management Agency grants.

REVENUES AND RESOURCES - FISCAL YEAR 2013

For fiscal year ended December 31, 2013, the City of Dunwoody's revenues for governmental funds totaled $29,892,650. The following section provides a brief description of the city's revenue sources by category:

Property Taxes

Taxes collected from property owners based on an assessed valuation and tax rate. The current City of Dunwoody millage rate is 2.74.

Sales Taxes

The Homestead Option Sales Tax (HOST) represents the city's allocation of HOST taxes from DeKalb County. 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. HOST funds are classified as restricted assets on the fund balance sheet, and are similarly shown as restricted net assets on the statement of net assets because their use is limited by Georgia law.

Hotel/Motel Taxes

Taxes collected from hotels and motels for the purpose of promoting conventions, tourism and trade shows, while also providing funds to develop economic vitality in downtown areas. The city currently levies a 5% tax rate on 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.

Franchise Taxes

Taxes collected from utilities doing business in the municipality.

Alcohol Excise Taxes

Taxes collected from businesses on the purchase price of alcoholic beverages, set by the drink sold.

Business Taxes

Business taxes are also known as the Occupation Tax Certificate. They represent taxes imposed for conducting business within the City of Dunwoody.

Insurance Premium Taxes

Taxes imposed on insurance companies based on gross revenues from insurance premiums.

REVENUES AND RESOURCES - FISCAL YEAR 2013

Motor Vehicle Rental Excise Taxes

Taxes collected from motor vehicle rentals within the city. The city levies a 3% tax rate on 3 rental entities in Dunwoody. All of the taxes collected are allocated to the city's General Fund.

Licenses and Permits

Fees collected for the issuance of licenses and permits by the city.

Intergovernmental

Revenue from other governments in the form of operating grants, shared revenues etc.

Charges for Services

Fees collected for general government services.

Fines and Forfeitures

Revenue derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations etc.

Contributions

Revenue provided by private contributors.

Interest Earned

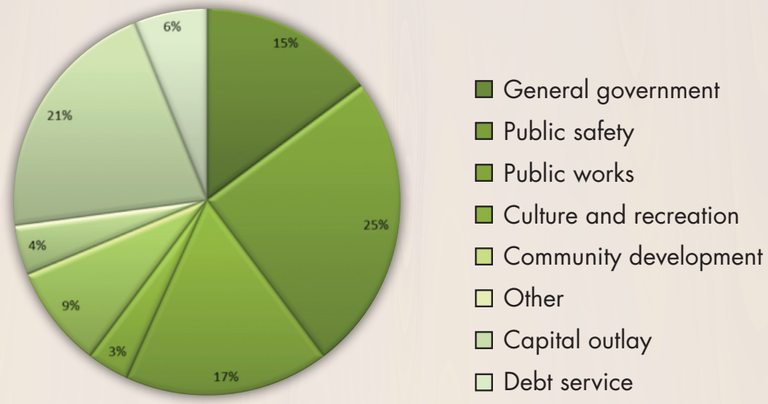
Revenue derived from the investment of city assets.

Miscellaneous

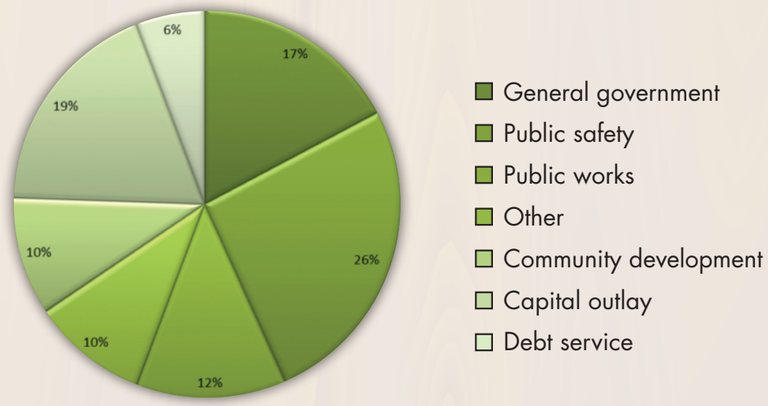
Revenue received that is not otherwise classified.

EXPENDITURES AND SERVICES – FISCAL YEAR 2013

2013 City Expenditures



2012 City Expenditures



EXPENDITURES AND SERVICES - FISCAL YEAR 2013

For fiscal year ended December 31, 2013, the City of Dunwoody's expenditure of governmental funds totaled $28,859,850. The following section provides a brief description of the city's expenditures by function:

General Government
Expenditures incurred for general administrative offices including the Mayor and City Council, City Manager, City Clerk, City Attorney and Finance and Administration department. 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.

Judicial
Expenditures incurred for municipal court system activities.

Public Safety
Expenditures incurred for public safety activities including police services.

Public Works
Expenditures incurred for providing engineering, transportation and public works services.

Culture and Recreation
Expenditures incurred for providing cultural and recreational services.

Community Development
Expenditures incurred for providing community development, permitting, and inspection services.

Capital Outlay
Expenditures incurred for capital improvement throughout the city.

Debt Service
Expenditures incurred through the retirement of the city's debt obligations.

STORMWATER FUND FINANCIAL REVIEW — FISCAL YEAR 2013

The City of Dunwoody currently has one proprietary fund, the Stormwater Utility Fund. This fund's revenues include the stormwater usage fee, which is collected by the Tax Commissioner as part of the yearly property tax billing process. The Stormwater Utility Fund expenditures include costs to maintain the city's stormwater infrastructure, meet Federal requirements in the area of water initiatives, and address flood plain and green space issues. Proprietary funds distinguish operating revenues and expenses from non-operating items.

Proprietary Fund (Stormwater Fund)

Where the money came from…	FY 2013	FY 2012
Operating Revenues:		
Stormwater fees	1,837,404	1,804,012
subtotal	1,837,404	1,804,012
Nonoperating revenues:		
Interest	1,823	2,245
subtotal	1,823	2,245
Total Revenues:	1,839,227	1,806,257
Where the money went…	FY 2013	FY 2012
Operating Expenses:		
Cost of services	1,907,929	1,316,608
Depreciation	146,989	149,563
subtotal	2,054,919	1,466,171
Nonoperating Expenses:		
Other nonoperating expenses	-	-
subtotal	-	-
Total Expenses:	2,054,919	1,466,171
Excess (deficiency) of Revenues over (under) Expenses	(215,692)	340,086
Beginning Net Assets:	3,625,262	3,285,176
Ending Net Assets:	3,409,570	3,625,262

Sources: City of Dunwoody, Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2013 and December 31, 2012

Stormwater revenues have held steady from 2012. Expenses increased approximately 45% due to a continued effort to improve the deteriorating stormwater infrastructure.

NET POSITION - FISCAL YEAR 2013

For fiscal year ended December 31, 2013, the City of Dunwoody's net position totaled approximately $88 million, with a breakdown as follows:

Net Investment in Capital Assets

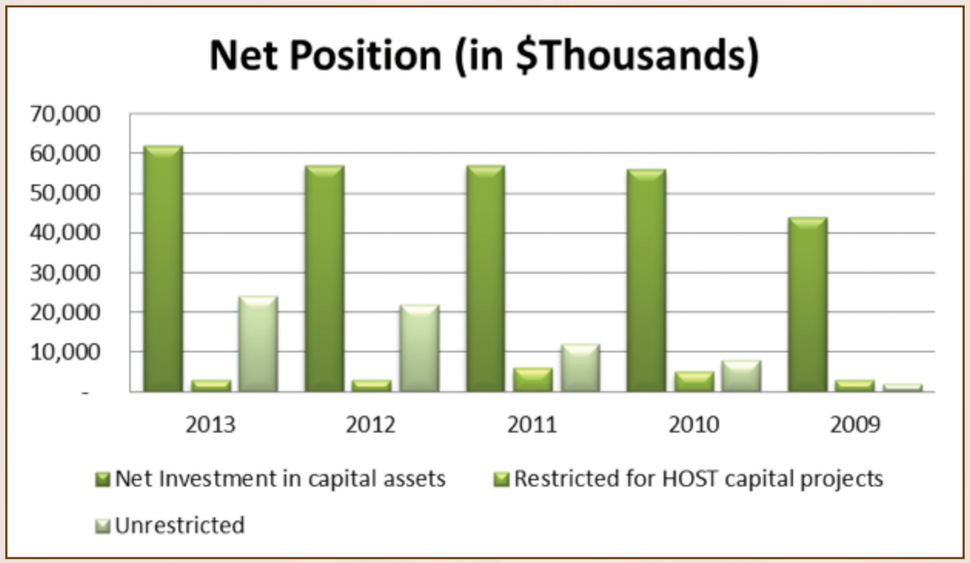
The largest portion of net position (83% or approx. $62 million) is invested in capital assets (e.g. land, buildings, machinery and equipment, roadways, sidewalks, culverts, equipment and signals) less any related debt used to acquire said assets that is still outstanding. Capital assets are used to provide services to citizens, and in the consequence, these assets are not available for future spending.

Restricted Net Position

These net assets (4% or approx. $3 million) represent revenue that is restricted for a specific reason. In 2013, these net assets are restricted for use on capital projects, E911 operations, or grant programs.

Unrestricted Net Position

These net assets (32% or approx. $24 million) are unrestricted, and so available to meet the government's ongoing obligations to its citizens and creditors.



Over time, the increases and decreases in net position may serve as a useful indicator of the city's financial position and stability.

FUND BALANCE - FISCAL YEAR 2013

A key measure of the City of Dunwoody's overall financial health is the fund balance. For fiscal year ended December 31, 2013, the city's fund balance for the Governmental Funds totaled approximately $22 million, which can be further classified as follows:

Non-Spendable

The non-spendable fund balance (2% or approx. $265 thousand) cannot be spent because it is either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted

The restricted fund balance (20% or approx. $3 million) is defined as having limitations (a) externally imposed by creditors (through means such as debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

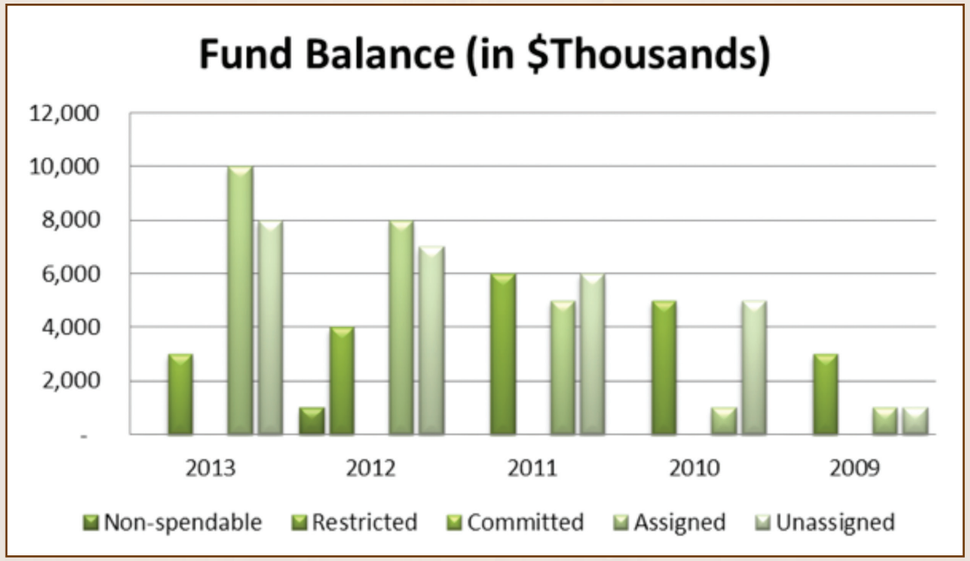
The committed fund balance (0% or approx. $0) can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council, such as ordinances or city policy.

Assigned

The assigned fund balance (61% or approx. $10 million) is constrained by the government's intent for it to be used for specific purposes, but are neither restricted nor committed. The city has given the authority to assign fund balance to the City Manager.

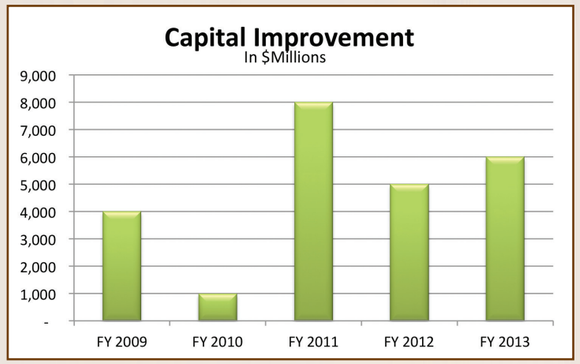
Unassigned

The unassigned fund balance (49% or approx. $8 million) is the residual classification.



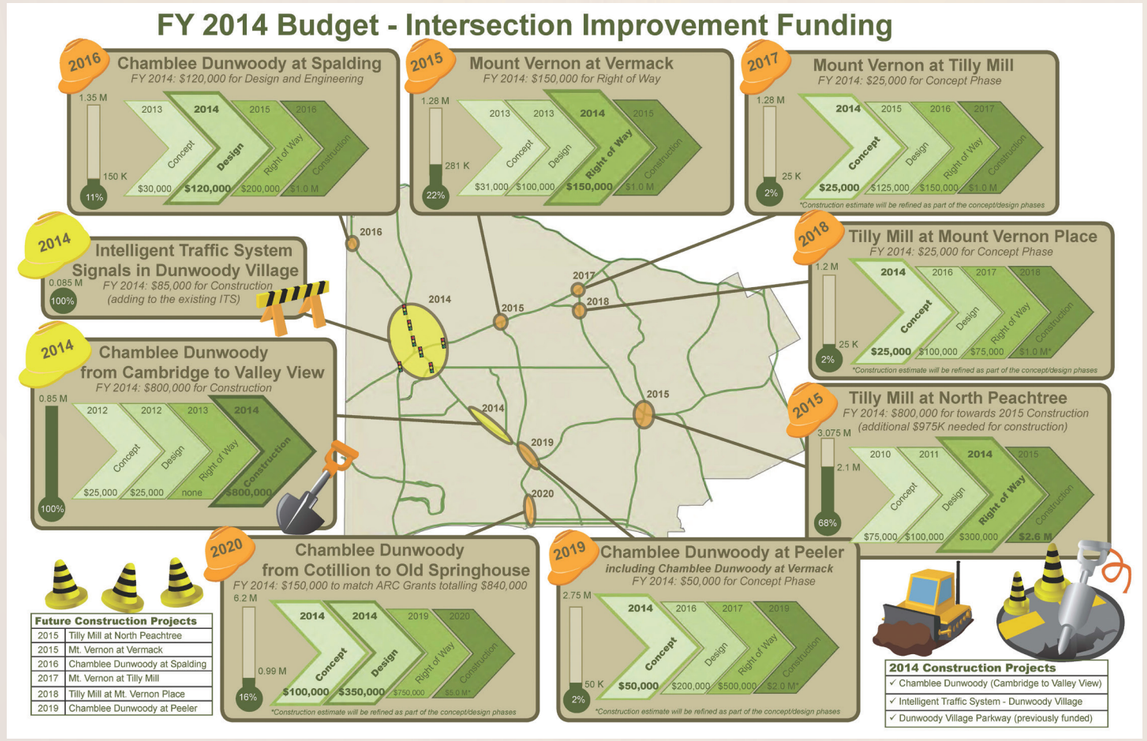
CAPITAL IMPROVEMENT - FISCAL YEAR 2013

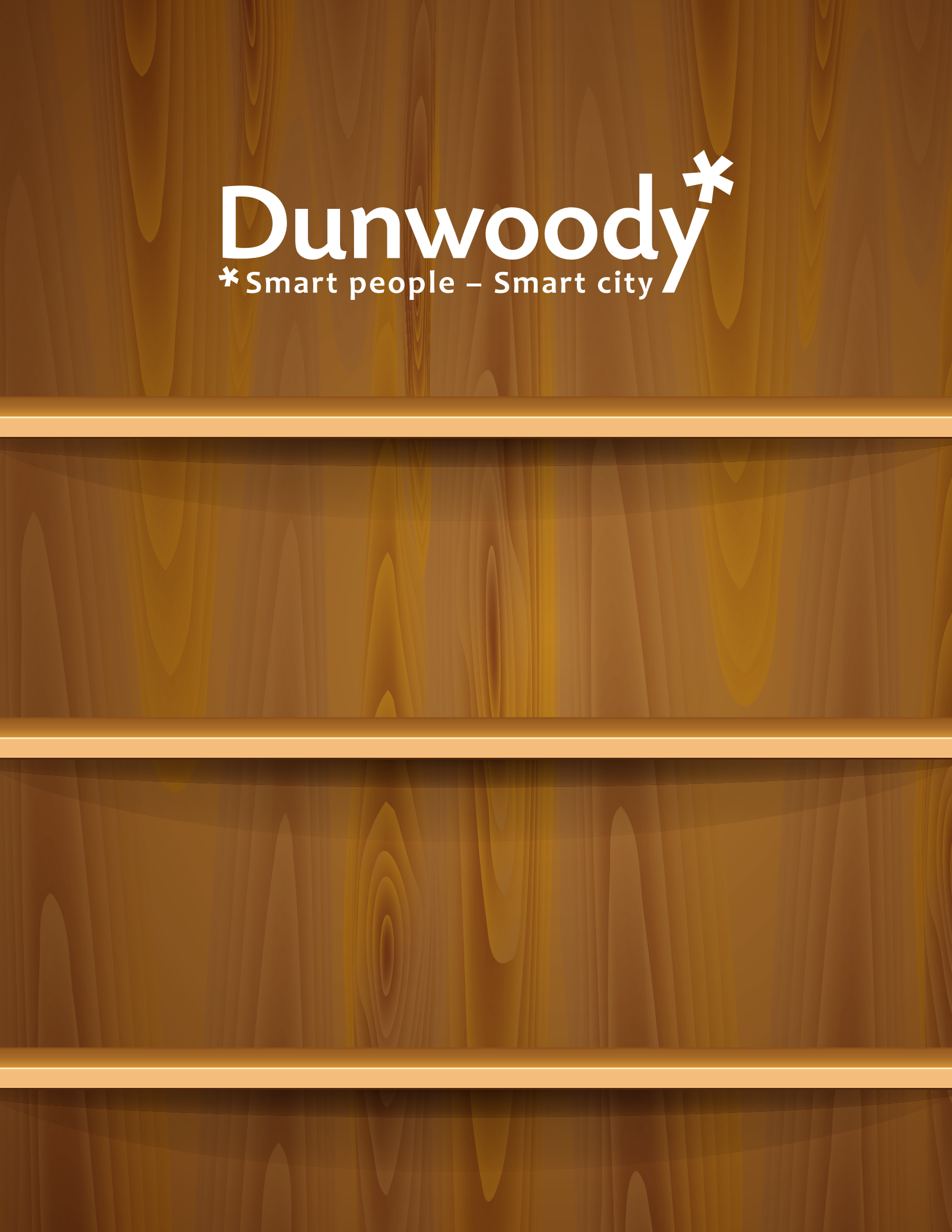
Substantial investments in capital improvements are made each year. The chart below depicts a three-year history of the capital expenditures made to purchase, construct and renovate the city's capital assets and infrastructure. For fiscal year 2013, the City of Dunwoody's investment in capital outlay totaled approximately $6 million.



Capital Asset Statistics by Function	
Police	
Stations	1
Patrol Units	43
Patrol Zones	3
Public Works	
Streets (miles)	143
Traffic Signals	56
Parks	172

Intersection improvements are a significant capital outlay in the City with several major ongoing intersection projects. The illustration below details the funding of these major intersection projects.




Dunwoody*
*Smart people – Smart city