

INVEST IN THE FUTURE

POPULAR ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014
CITY OF DUNWOODY

POPULAR ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2014
CITY OF DUNWOODY, GEORGIA

For The Year Ended
December 31, 2014

Prepared By
Chris Pike, CPA
Finance Director

Submitted By
Eric Linton, ICMA-CM
City Manager

CONTENTS



4

5

6

8

9

10

11

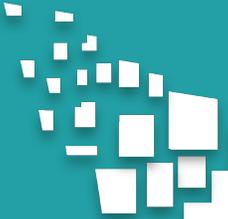
12

13

15

22

4	Message from the Mayor	11	Appointed Officials & Directory
5	Report to the Citizens	12	City Boards and Commissions
6	Mission Statement, Vision, & Awards	13	Community Programs
8	City of Dunwoody Demographics	15	Department Reviews by Function
9	Structure of Your City Government	22	Financial Review of Fiscal Year 2014
10	Elected Officials		



To the Residents of Dunwoody,

Exceptional service delivery, fiscally prudent financial oversight and operational transparency have been strong pillars of our local government since the City of Dunwoody incorporated in 2008. By standing upon these important goals and values the city has endeavored to provide the highest quality of life for all who live, work or play in our community.

Within our first five years, budgeting and city activities focused primarily on improvement projects and securing citizen-inspired plans for future growth and development. We now are entering an age where the city has begun transformative improvement projects and protective enrichment measures to appropriately handle growth and development throughout the city. All while maintaining one of the lowest tax rates in the Atlanta Metropolitan Area.

We have begun building connections between geographic character areas, addressing transportation and mobility enhancements and implementing public park and greenspace upgrades which directly affect the daily lives of our community members. Future prioritization of spending and organizing endeavors is critical as we seek to implement the community's vision. For residents and businesses, it is essential to have the right projects properly prioritized to promote a meaningful and superior quality of life.

This Popular Annual Financial Report is a straightforward and comprehensible overview of the city's performance from January 1, 2014 to December 31, 2014. The report was designed for clarity and presented in such a way as to provide an uncomplicated look into how the city focuses its resources to promote public safety and security, meet current demands and future needs of an aging infrastructure and improving assets and amenities.

We remain dedicated to providing superior local control over safety, infrastructure, and community development and improving the quality of life for all of Dunwoody's residents, businesses, and visitors.

Sincerely,

Mike Davis, Mayor

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, 2014. 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
Finance Director





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.

How to Get Involved

Come to a Meeting

The City Council holds meetings on the second and fourth Monday of each month, unless otherwise noted. There are opportunities for public comment to directly share your thoughts, opinions, and suggestions with the City Council at every meeting. These meetings are also where much of the city's business is decided so it is an excellent way to stay in touch with what is going on in the city. If you cannot make it to a meeting, the city also live streams the meeting as they happen, and archived copies of past meetings are also available on the website along with meeting minutes, summaries, and agendas.

Volunteer on a Local Board, Commission, or Committee

The city is always looking for enthusiastic residents to take an active role in city government. Dunwoody has 14 different volunteer groups that assist with various municipal functions, from reviewing zoning concerns to weighing in on development issues. Each of these groups deals with a unique aspect of local government and can provide a direct way to engage with the work of the city.

Contact the Mayor and Council

The Mayor and Council encourage citizen interaction. Each member of the City Council is readily available through email and most days the Mayor can be found at City Hall providing input and support.



City 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 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.

2010

Dunwoody Demographics Comparison

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

2014

Dunwoody Fast Facts

Incorporation Date	December 1, 2008
Incorporated (square miles)	13.2
Number of Parks	8
Acres of Parks	180
Centerline Miles of Roadway	145
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	8.4%
Total Full-Time Equivalent Approved Positions	72
Sworn Officers	53
Officers Per 1,000	.87
2014 Millage Rate	2.740
Operating Budget - 2014 (As Initially Adopted)	\$24,744,000

2014

Principal Employers

Employer	Number of Employees (1)	Percentage of Total City Employment (2)
Six Continents Hotels	1,041	4.46%
UHS of Peachford, LP.	563	2.41%
Apex Systems, Inc.	481	2.06%
Convergent Outsourcing, Inc.	445	1.90%
Macy's #20	411	1.76%
Ventyx, Inc.	378	1.62%
Computer Generated Solutions	348	1.49%
T Mobile	342	1.46%
The Atlanta Journal Constitution	337	1.44%
Access Insurance Holdings	313	1.34%
Total	3,618	19.94%

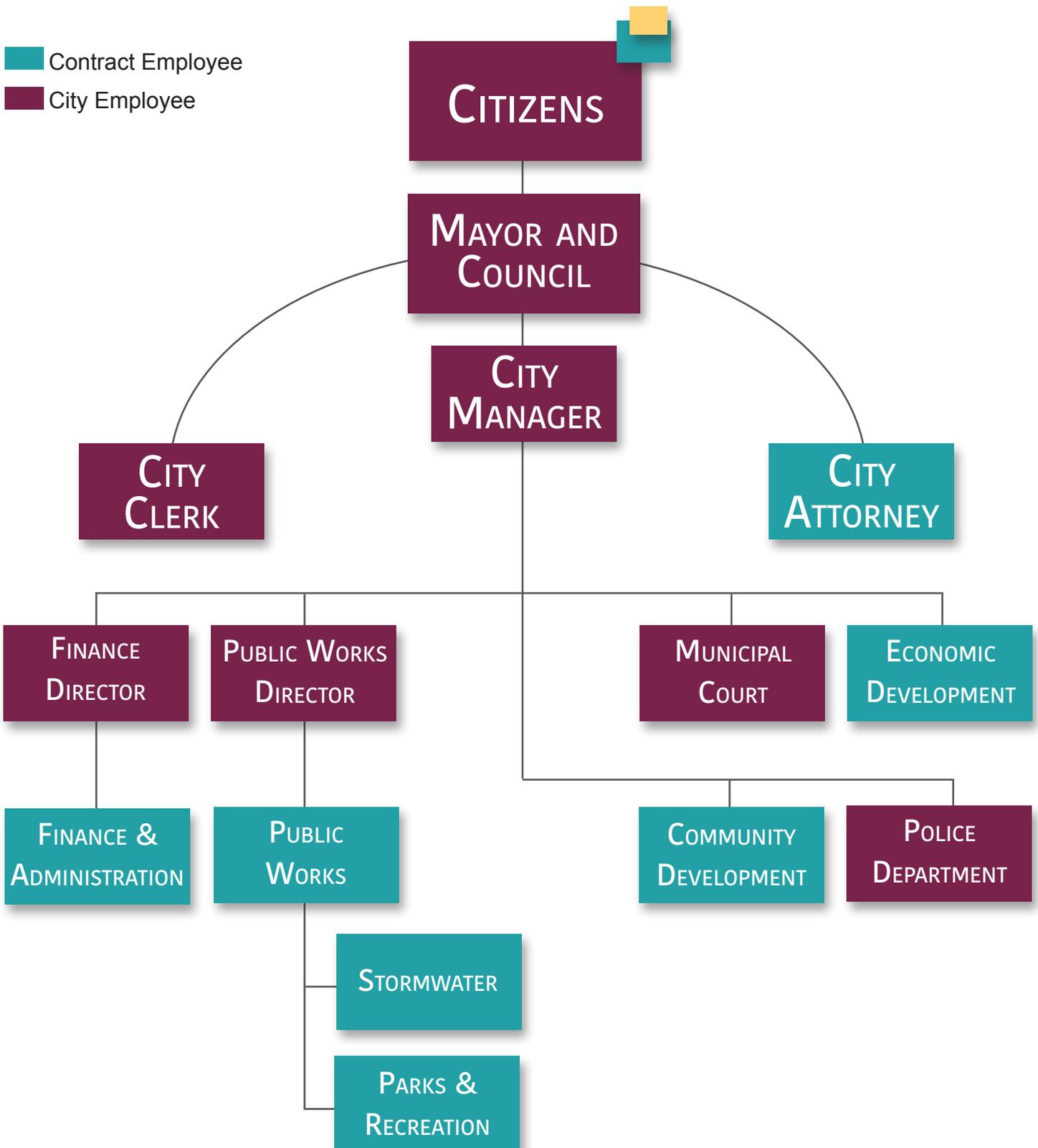
(1) Source: 2014 individual employer's business license filings

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

Dunwoody

Government
Organization

 Contract Employee
 City Employee



Dunwoody

Districts & Elected Officials



Mayor
Mike Davis
mike.davis@dunwoodyga.gov



City Council District 1 Local
Denis "Denny" Shortal
denise.shortal@dunwoodyga.gov



City Council District 2 Local
Jim Riticher
jim.riticher@dunwoodyga.gov



City Council District 3 Local
Doug Thompson
doug.thompson@dunwoodyga.gov



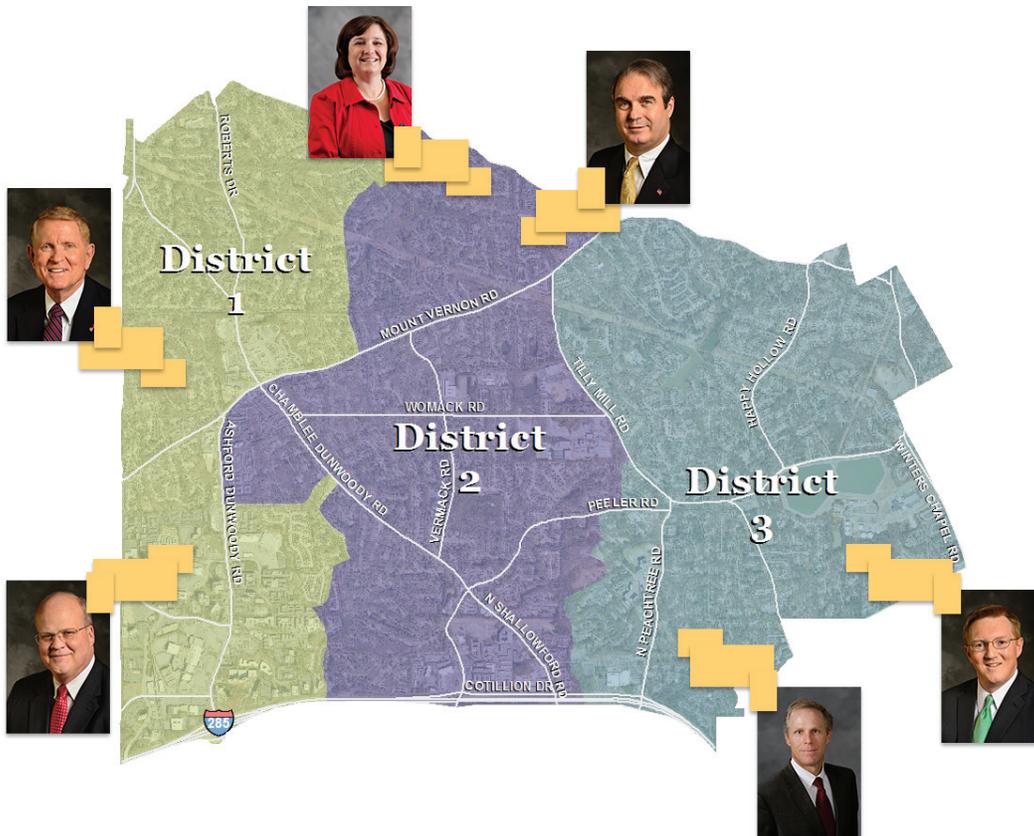
City Council District 1 at Large
Terry Nall
terry.nall@dunwoodyga.gov



City Council District 2 at Large
Lynn Deutsch
lynn.deutsch@dunwoodyga.gov



City Council District 3 at Large
John Heneghan
john.heneghan@dunwoodyga.gov



Dunwoody

Appointed Officials



Eric Linton
City Manager
eric.linton@dunwoodyga.gov



Sharon Lowery
City Clerk
sharon.lowery@dunwoodyga.gov

Dunwoody

Directory of City Officials

City Hall, Receptionist	receptionist@dunwoodyga.gov	678-382-6700
City Mayor, Mike Davis	mike.davis@dunwoodyga.gov	678-382-6700
City Manager, Eric Linton	eric.linton@dunwoodyga.gov	678-382-6702
City Clerk, Sharon Lowery	sharon.lowery@dunwoodyga.gov	678-382-6711
City Attorney, Lenny Felgin	lenny.felgin@dunwoodyga.gov	678-382-6708
Municipal Court Clerk, Norlaundra Huntington	norlaundra.huntington@dunwoodyga.gov	678-382-6972
Community Development Director, Steve Foote	steve.foote@dunwoodyga.gov	678-382-6802
Finance Director, Chris Pike	chris.pike@dunwoodyga.gov	678-382-6751
Public Works Director, Michael Smith	michael.smith@dunwoodyga.gov	678-382-6701
Human Resource Manager, Nicole Stojka	nicole.stojka@dunwoodyga.gov	678-382-6755
Police Department, Chief Billy Grogan	billy.grogan@dunwoodyga.gov	678-382-6900

Dunwoody

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.

Dunwoody

Community Programs

Government 101 Program

The Dunwoody Government 101 series is a nine week course, held yearly. The class is designed to enhance residents' understanding of city government and services. Experience and discover how the city works and what is being done to make the City of Dunwoody a great place to live.

Christmas for Kids

The Dunwoody Police Department Christmas for Kids (CFK) program began in 2009 with the goal of bringing our community together to collect new and unwrapped gifts for Dunwoody's under-privileged children. Pre-registered families are invited to a private party to celebrate the holidays with Santa, his elves, and toy soldiers while enjoying Christmas carols, arts & crafts and food!

Police Explorers Program

Established in 2009, The Police Explorers Program is a worksite-based program for individuals between the ages of 14 - 21 years old. The explorers meet weekly to train in different aspects of law enforcement and volunteer at special events within the community.

Engage Dunwoody

Engage Dunwoody is a unique program that provides opportunities for Dunwoody's corporate community and local businesses that desire to make a difference in their community. The City of Dunwoody and Dunwoody Chamber of Commerce aim to create potential partnerships between our non-profit organizations and local corporations and businesses through volunteer projects.

Citizens Police Academy

The Dunwoody Police Department implemented the Citizens police Academy to provide citizens with an inside look into the Police Department and its operations.

Paint Recycling in Collaboration with Dunwoody Nature Center

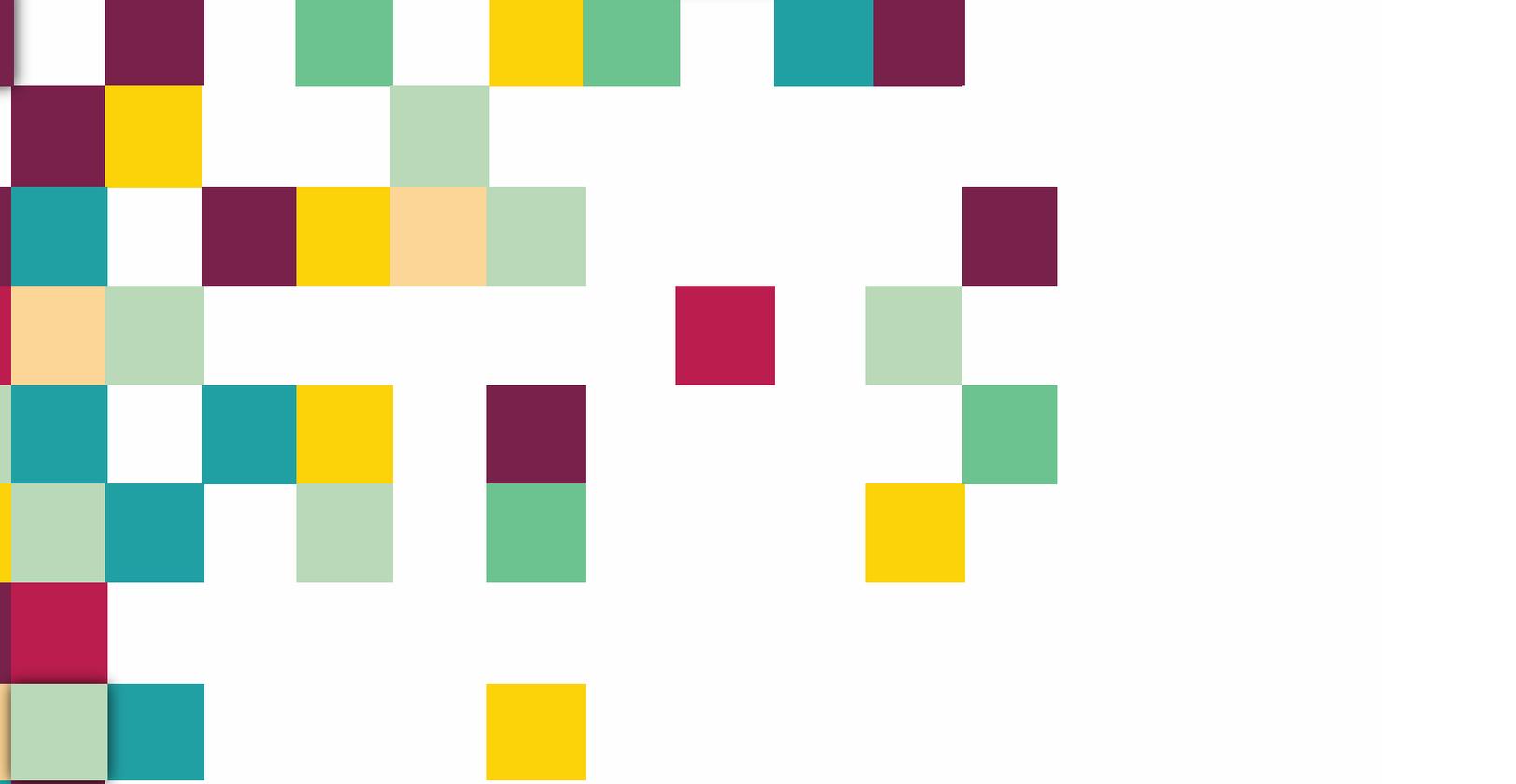
Every year, The City partners with Dunwoody Nature Center to conduct a paint collection event in observation of Earth Day. Since paint is the most prevalent household hazardous waste (HHW) collected at the full HHW event hosted later in the year, this provides another opportunity for residents to properly dispose of their paint.

Child Safety Seat Checks

The Dunwoody Police Department offers free child safety seat checks in an effort to improve automobile safety for children. To set up a free personal appointment please contact the Dunwoody Police Department. Also, be sure to check out our City events calendar to find out when the semi-annual child safety seat check events take place.

The City of Dunwoody offers an array of programs for our citizens. Please visit our website at www.Dunwoodyga.gov to view the many different programs that we offer. Examples of other programs offered are:

- Living and Learning
- Collision Avoidance Training
- Firearms Safety Class
- Cyber Safety Class
- Household Hazardous Waste Collection
- Situational Awareness Class
- Stream Clean-Up
- National Night Out



Community Connect

Stay up-to-date and sign up for Dunwoody E-News at https://public.govdelivery.com/accounts/DUNWOODYGA/subscribers/new?topic_id=DUNWOODYGA_4



Follow us on Facebook at <https://www.facebook.com/CityofDunwoody>



Stay in touch with us on Twitter. Sign up today at <https://twitter.com/DunwoodyGA>



View a myriad of Dunwoody pictures. Join us on Instagram at <https://instagram.com/dunwoodypolice>



Be informed of great things happening around Dunwoody at <https://www.pinterest.com/cityofdunwoody/>



Watch our Dunwoody videos on YouTube at <https://www.youtube.com/user/CityofDunwoody>

Open Dunwoody



OPENGOV

The City of Dunwoody is committed to providing the public with as much information as possible to promote accountability, transparency and trust in government. In 2014, the City implemented OpenGov's web-based platform to provide a launching pad for future transparency efforts. Residents can now view online the City's finance data, budget, performance and measures, financial reports and City maps. To file open records requests and view City financial information visit Open Dunwoody at <http://dunwoodyga.gov/index.php?section=transparency>.

Dunwoody

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.

2014 Major Initiatives and Accomplishments

- Implemented open records management software that has enhanced the ability of the City Clerk's office to track all open records requests received in a timely manner to ensure compliance with the Georgia Open Records Act.
- Implemented EasyFile software to enable all candidates/elected officials to file all Personal Financial Disclosure Reports and Campaign Contribution Disclosure Reports electronically.
- The City Clerk's office also began purging records for compliance with the Georgia Local Government Retention Schedule.
- The Accounting and Reporting Division implemented OpenGov, a web-based tool that promotes transparency by enabling the City to share the financial data internally and externally in a format that is easy to access, analyze and share.
- The Accounting Division was presented with awards from the Government Finance Officers Association (GFOA) for the 2013 Comprehensive Annual Financial Report ("CAFR"), the 2014 Operating and Capital Budget, and the 2013 Popular Annual Financial Report ("PAFR").
- The Purchasing Division increased purchasing card usage by 10% and successfully posted all solicitations within three business days of receipt.
- The Revenue Administration Division implemented an electronic on-line renewal system for occupation tax certificates.
- To assist new businesses interested in operating in Dunwoody, the Revenue Division created an informational packet educating prospective businesses on City, County, and State requirements to start a business.
- City staff participated in an Occupation Tax Roundup Day where we identified over 250 unlicensed businesses operating within the City.
- The Revenue Division currently has a satisfaction rating of 94% in customer service.
- The Marketing and Public Relations Division's greatest single achievement and tangible accomplishment of the Marketing & PR division is the development and launch of the city's new website in fourth quarter 2014.

2015 Major Initiatives

- The major priority for the City Clerk's office in 2015 is the addition of a records clerk to assist with filling open records requests and records management.
- Purging of all records that have met the retention schedule mandated in the Local Government Retention Schedule by the end of 2015.
- The Accounting Division will continue to utilize card services to reduce the number of physical checks written and in turn reduce the various costs associated with the process.
- The Accounting Division will conduct an agreed upon procedure to evaluate certain information included in the payroll withholdings and disbursements related to the City's Defined Contribution Plans.
- The Purchasing Division will pursue a Purchasing Excellence Award in 2015 and seek to continue increasing purchasing card usage.
- The Purchasing Division will also aim to have no more than two addendums per solicitation.
- The Revenue Administration Division will officially implement its on-line occupation tax renewal system.
- The Revenue Administration Division will continue providing excellent customer service that exceeds expectations to our Dunwoody businesses.
- The Marketing and Public Relations Division will continue to promote community understanding and engagement to increase civic pride and empowerment, increase awareness and involvement on city projects and initiatives, continue support for economic development opportunities in Dunwoody and foster business retention, and celebrate the successes and accomplishments which contribute to an improved quality of life.

Dunwoody

Judicial Services

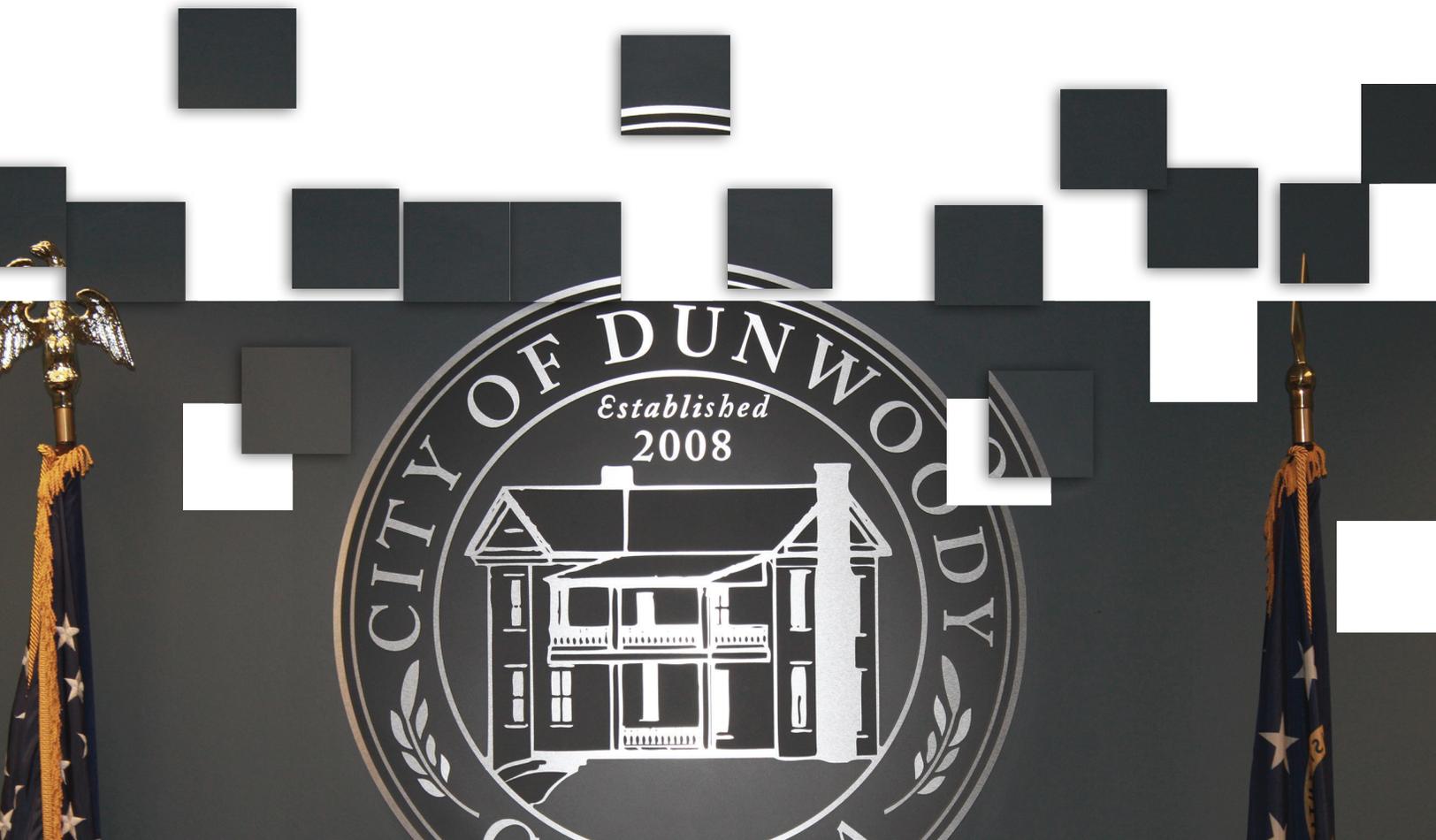
The city's judicial function ensures the accuracy of all court records, accounts for all fines and fees received in a transparent manner, and provides expeditious, fair and reliable adjudication of all cases.

2014 Major Initiatives and Accomplishments

- The Municipal Court closed 164 past due citations through our third year of Amnesty which is geared toward individuals with past due traffic citations and or active bench warrants for failing to appear in court.
- During the two months the program ran, the Court collected \$20,552 out of court and through probation services is due to collect \$10,956 for a total of \$31,509 in fines and fees.
- Implemented the FTA Review Project (beginning with 2009-2011) as well as a call notify campaign to customers as a reminder of upcoming court dates.
- Averages an 85% clearance rate (the clearance rate is calculated by dividing the number of citations disposed by the number of citations filed expressed as a percentage).

2015 Major Initiatives

- Continue mandated municipal clerk trainings and future developmental training opportunities.
- Continue to report records electronically with the Department of Driver Services within 10 days of disposition and update Computerized Criminal Histories through GCIC within 30 days of disposition.
- Will review the 2012-2014 FTA liability through the FTA Review Project.



Dunwoody

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.

2014 Major Initiatives and Accomplishments

- The Police Department's response to the inclement weather issues of early 2014 was exemplary. The department earned respect within the community by working closely with all City departments.
- Implemented a Crime Analysis position that has provided an invaluable resource for the department. This position provides data used to target crime as well as a resource to mine data needed in criminal investigations.

2015 Major Initiatives

- Continue to increase citizen safety in 2015.
- Target crime through analysis (Data Driven Approaches to Crime) which will improve the allocation of resources.
- The staff positions requested in the 2015 budget are directed towards improving the services provided to the City through improving the operational capabilities of the department.

Dunwoody

Public Works

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

2014 Major Initiatives and Accomplishments

- Completed some large construction projects including Renaissance Park and Dunwoody Village Main Street.
- Secured \$1 million in federal funding for the Traffic Signal Communications project as well as \$784,000 in State Road and Tollway Authority funding for the Tilly Mill at North Peachtree Road project.
- Completed the replacement of major storm water pipes on Vermack Road and Delverton Drive as well as a lining of a pipe under Perimeter Center Parkway.

2015 Major Initiatives

- Continue to progress on some large construction projects including Tilly Mill at North Peachtree Intersection Improvements and bicycle and pedestrian improvements on Chamblee Dunwoody Road between Cambridge Drive and Womack Road.
- Continue to implement the 5-year capital paving plan including paving on Mount Vernon Road and Chamblee Dunwoody Road.



Dunwoody

Culture and
Recreation

2014 Major Initiatives and Accomplishments

- Completed some large construction projects including Georgetown Park and the Brook Run Park Multi-Use Trail.
- Replaced the Windwood Hollow Park Playground and North DeKalb Cultural Arts Center roof.
- Completed the construction documents for the new five acre Pernoshal Park on the 19 acre site off North Shallowford Road.
- Hosted two successful Movie in the Park events, the Georgetown Park Grand Opening, a Memorial Day event, a Veteran's Day event, and our first Brook Run Fun Run to commemorate the opening of the second phase of the Multi-Use Trail at Brook Run Park.



2015 Major Initiatives

- Complete construction of Pernoshal Park and the Georgetown Connector Multi-Use Trail.
- Replace the playground at Dunwoody Park and resurface the parking lot at the Dunwoody Nature Center.
- In order to ensure quality and continued access to existing and future park services and facilities, staff has recommended the addition of a Park Operations Supervisor who will oversee regular maintenance and facility management controls.



Dunwoody

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.

2014 Major Initiatives and Accomplishments

- Completed the Zoning Code Rewrite and initiated a six month review.
- Initiated the Land Use Update.
- Begun developing a Sustainability Plan and has initiated the use of exhibits in City Council approvals.

2015 Major Initiatives

- Complete the Land Use Update and the PCID overlay/zoning district project.
- Work with Chamblee and Peachtree Corners to develop a Livable Centers Initiative for our borders.



Dunwoody

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.

2014 Major Initiatives and Accomplishments

- Made retention, recruitment, and redevelopment its main focus and added the position of a business development manager to lead Dunwoody's business retention and expansion efforts.
- Retention efforts consisted of 140 business retention and expansion meetings with local Dunwoody companies to create stronger relationships with our business community.
- Focused marketing and recruiting development projects to the Dunwoody Village and Georgetown Redevelopment Areas.
- Recruited two new hotels and a third is in the planning stage.
- Co-hosted the groundbreaking for State Farm's new two million square foot Regional Operations Center in the Perimeter Center.

2015 Major Initiatives

- The FY 2015 Budget provides funding to support the Engage Dunwoody program, a cooperative business retention effort between the City and the Chamber of Commerce which pairs local companies having a strong volunteer base of active supporters with Dunwoody nonprofits seeking assistance with project deliverables and initiatives.
- Continue to work cooperatively with property owners, brokers and our community partners to retain and expand our existing businesses through an assertive business visitation program.
- Redevelopment efforts focus on enlisting new retailers and office tenants to our existing commercial nodes and leveraging our master plans for quality commercial and residential development.



Financial Review Fiscal Year 2014



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 2013 and 2014 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 2014	Percentage of Total	FY 2013	Percentage of Total
Revenues:				
Property taxes	6,823,216	20.9%	6,105,269	20.4%
Sales taxes	6,596,344	20.2%	5,584,893	18.7%
Hotel/Motel taxes	2,425,426	7.4%	2,048,049	6.9%
Franchise taxes	3,880,550	11.9%	3,643,706	12.2%
Alcohol excise taxes	616,358	1.9%	616,533	2.1%
Business taxes	2,702,392	8.3%	2,673,994	8.9%
Insurance premium taxes	2,495,238	7.7%	2,386,636	8.0%
Motor vehicle taxes	114,738	0.4%	105,409	0.4%
Licenses and permits	1,791,291	5.5%	1,763,578	5.9%
Intergovernmental	1,585,419	4.9%	1,754,670	5.9%
Charges for services	1,719,998	5.3%	1,618,165	5.4%
Fines and forfeitures	1,472,714	4.5%	1,479,826	5.0%
Contributions	58,869	0.2%	10,900	0.0%
Interest earned	16,499	0.1%	27,672	0.1%
Miscellaneous	301,104	0.9%	73,350	0.2%
Total Revenues:	32,600,156		29,892,650	

Where the money went:

	FY 2014	Percentage of Total	FY 2013	Percentage of Total
Expenditures:				
General government	4,312,164	16.4%	4,276,019	14.8%
Judicial	450,868	1.7%	382,673	1.3%
Public safety	7,003,378	26.6%	7,207,732	25.0%
Public Works	4,552,001	17.3%	4,887,902	16.9%
Housing and Development	970,170	3.7%	819,221	2.8%
Recreation	1,202,590	4.6%	1,010,262	3.5%
Community development	2,403,897	9.1%	2,457,621	8.5%
Capital outlay	4,115,661	15.6%	6,039,046	20.9%
Debt service	1,314,088	5.0%	1,779,374	6.2%
Total Expenditures:	26,324,817		28,859,850	

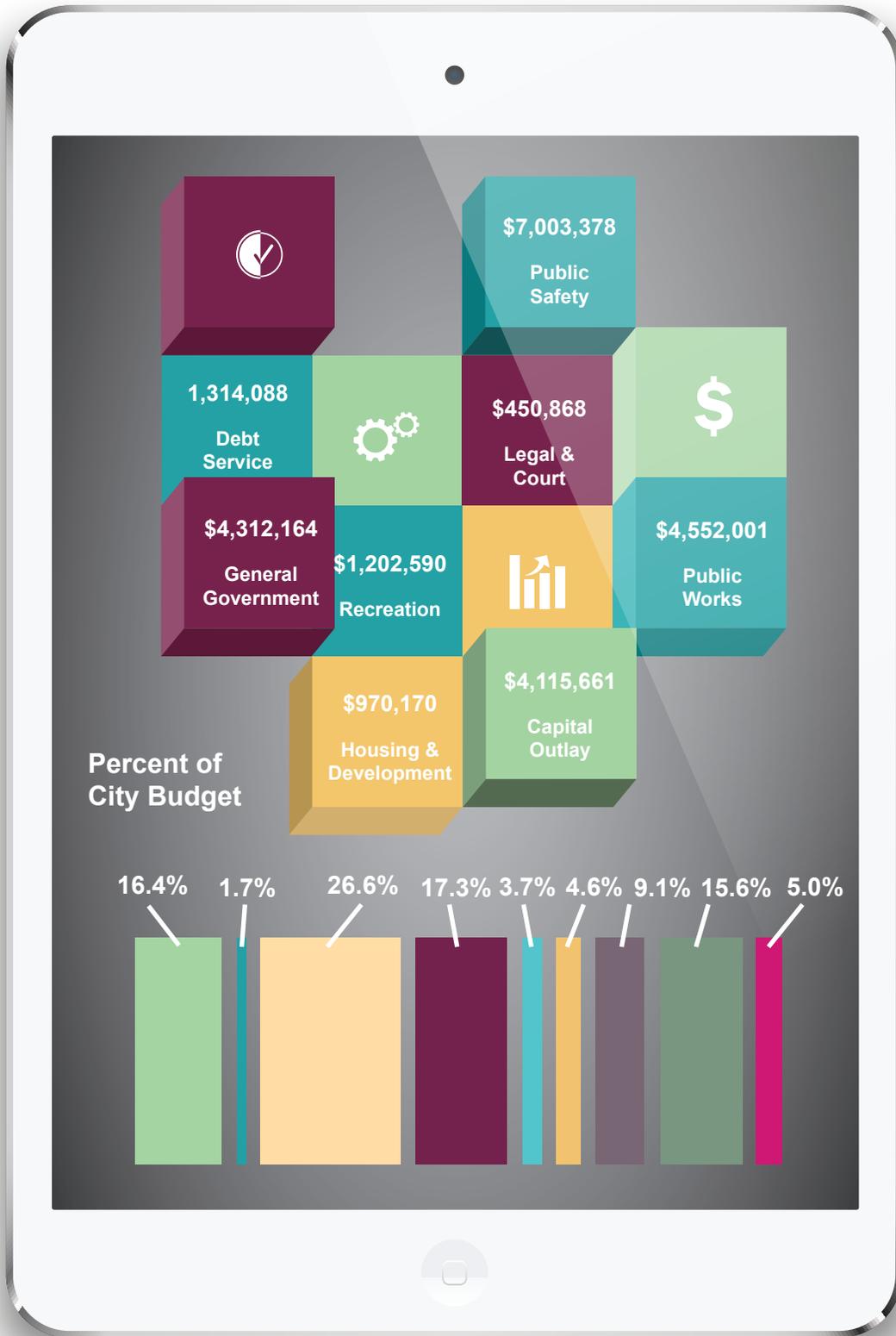
Excess (deficiency) of Revenues over (under) Expenditures

	6,275,339		1,032,800	
Other Financing Sources (Uses):	950,000	2.9%	295,009	1.0%
Net change in fund balance	7,225,339		1,327,809	

Beginning Fund Balance:	21,678,647		20,350,838	
Ending Fund Balance:	28,903,986		21,678,647	

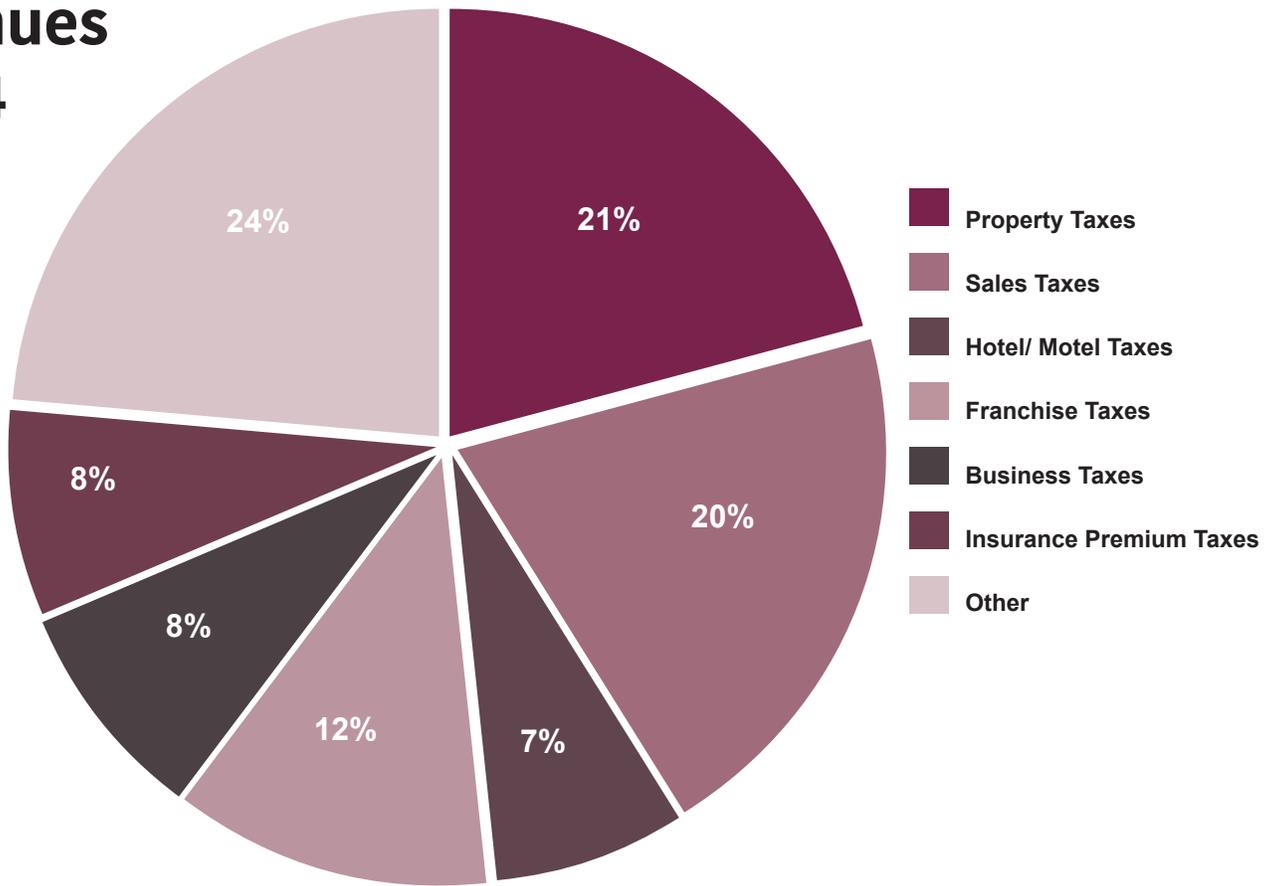
Sources: City of Dunwoody, Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2014 and December 31, 2013.

Where do your Property Taxes Go?

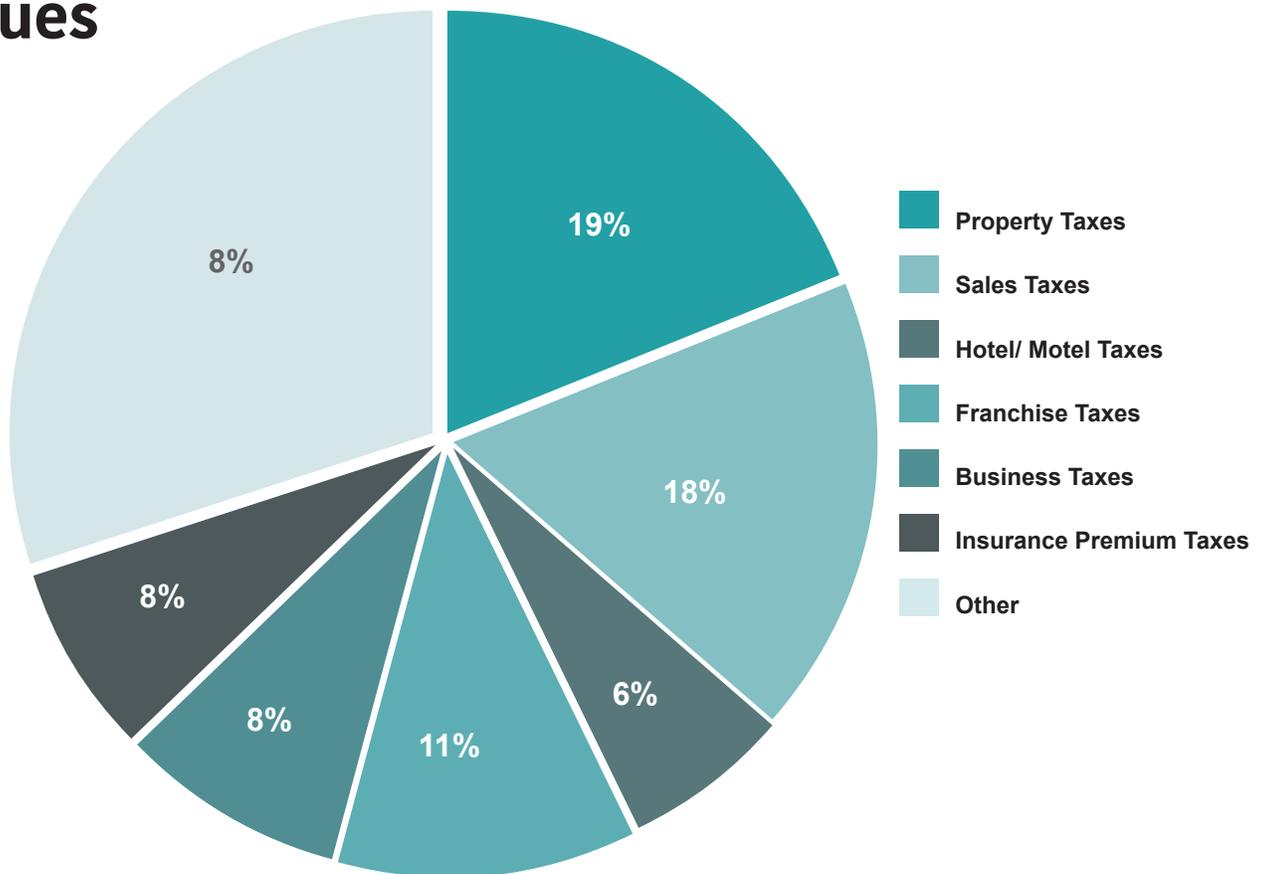


- General Government
- Legal and Court
- Public Safety
- Public Works
- Housing & Development
- Recreation
- Community Development
- Capital Outlay
- Debt Service

Revenues 2014



Revenues 2013





2014 Revenues & Resources

For fiscal year ended December 31, 2014, the City of Dunwoody's revenues for governmental funds totaled \$32,600,156. 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.

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.





2014

Expenditures & Services

For fiscal year ended December 31, 2014, the City of Dunwoody's expenditure of governmental funds totaled \$26,324,817. 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.

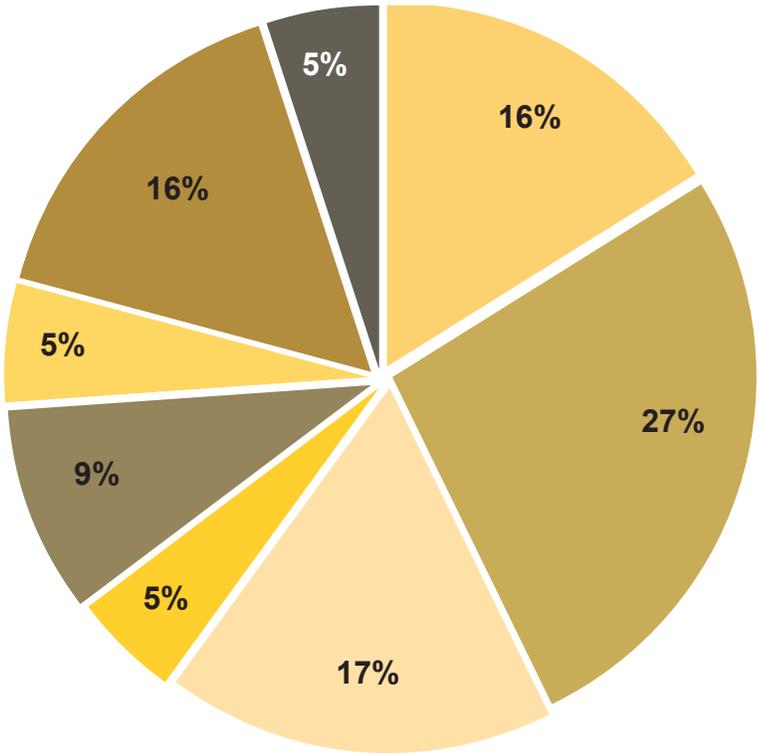
Capital Outlay

Expenditures incurred for capital improvement throughout the city.

Debt Service

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

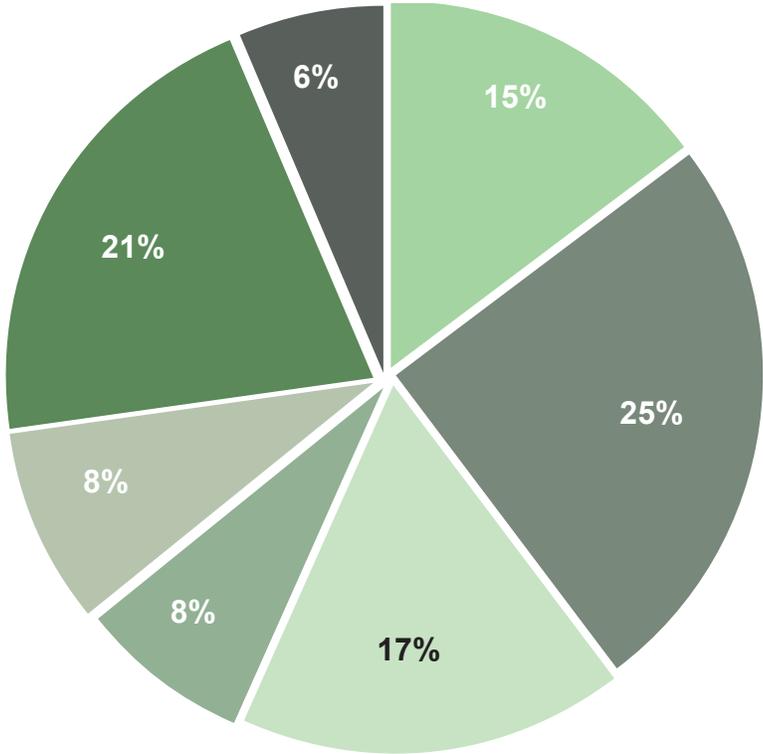
Expenditures 2014



- General Government
- Public Safety
- Public Works
- Culture & Recreation
- Community Development
- Other
- Capital Outlay
- Debt Service

Expenditures 2013

- General Government
- Public Safety
- Public Works
- Other
- Community Development
- Capital Outlay
- Debt Service



2014 Stormwater Fund Financial Review

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 2014	FY 2013
Operating Revenues:		
Stormwater fees	1,861,300	1,837,404
subtotal	1,861,300	1,837,404
Nonoperating revenues:		
Interest	1,287	1,823
subtotal	1,287	1,823
Total Revenues:	1,862,587	1,839,227

Where the money went...

	FY 2014	FY 2013
Operating Expenses:		
Cost of services	1,990,935	1,907,929
Depreciation	143,802	146,989
subtotal	2,134,737	2,054,919
Nonoperating Expenses:		
Other nonoperating expenses	-	-
subtotal	-	-
Total Expenses:	2,134,737	2,054,919
Excess (deficiency) of Revenues over (under) Expenses	(272,150)	(215,692)

Beginning Net Assets:	3,409,570	3,625,262
Ending Net Assets:	3,137,420	3,409,570

Sources: City of Dunwoody, Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2014 and December 31, 2013

2014 Net Position

For fiscal year ended December 31, 2014, the City of Dunwoody's net position totaled approximately \$100 million, with a breakdown as follows:

Net Investment in Capital Assets

The largest portion of net position (88% or approx. \$66 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.

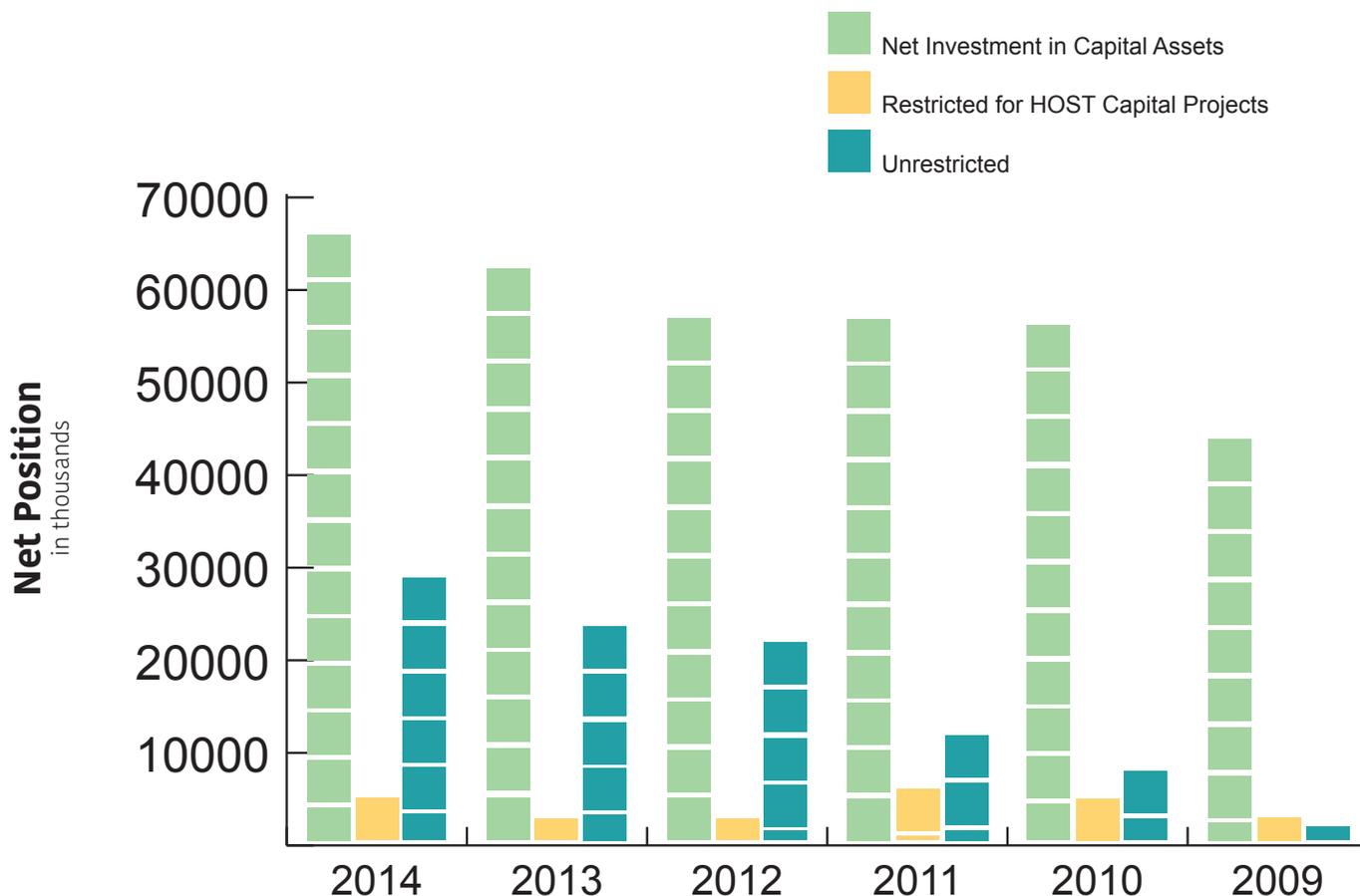
Restricted Net Position

These net assets (7% or approx. \$5 million) represent revenue that is restricted for a specific reason. In 2014, these net assets are restricted for use on capital projects, E911 operations, or promotion of tourism.

Unrestricted Net Position

These net assets (38% or approx. \$29 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.



2014 Fund Balance

A key measure of the City of Dunwoody's overall financial health is the fund balance. For fiscal year ended December 31, 2014, the city's fund balance for the Governmental Funds totaled approximately \$29 million, which can be further classified as follows:

Non-Spendable

The non-spendable fund balance (1% or approx. \$247 thousand) cannot be spent because it is either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Assigned

The assigned fund balance (88% or approx. \$15 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.

Restricted

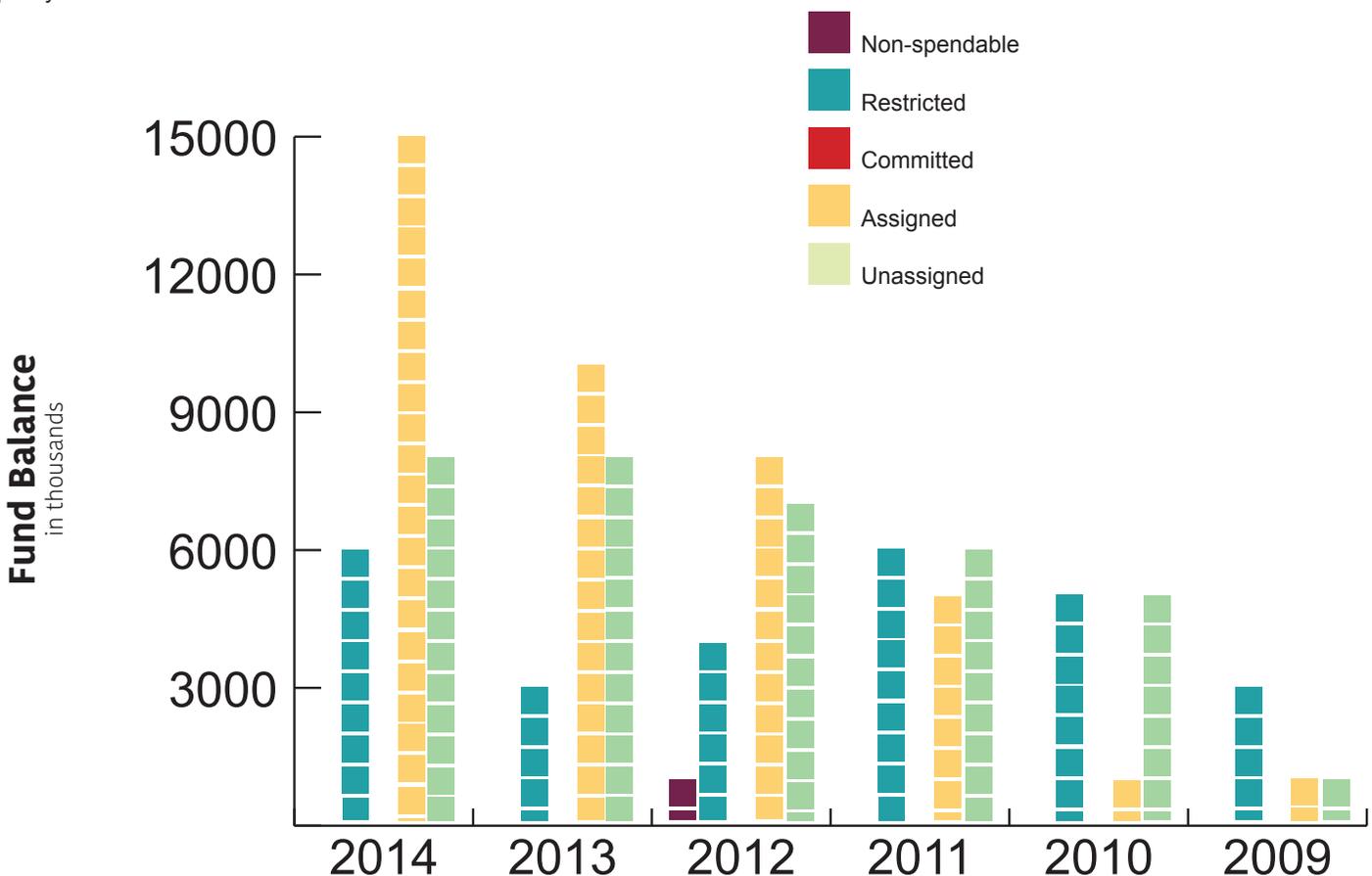
The restricted fund balance (35% or approx. \$6 million) is defined as having limitations (a) externally imposed by creditors (through means such as debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Unassigned

The unassigned fund balance (50% or approx. \$8 million) is the residual classification.

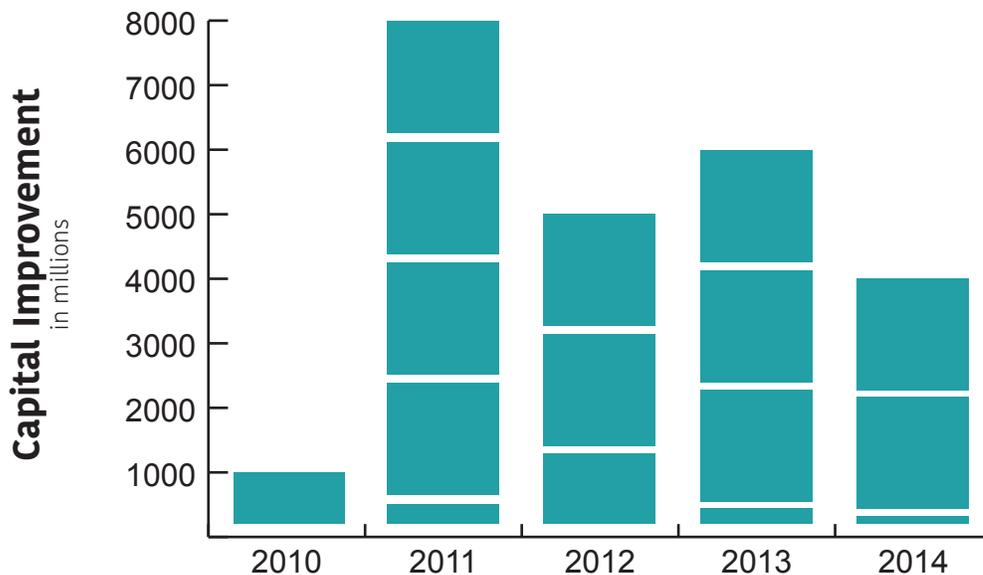
Committed

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.



2014 Capital Improvement

Substantial investments in capital improvements are made each year. The chart below depicts a five-year history of the capital expenditures made to purchase, construct and renovate the city's capital assets and infrastructure. For fiscal year 2014, the City of Dunwoody's investment in capital outlay totaled approximately \$4 million.



Capital Asset Statistics by Function	
Police	
Stations	1
Patrol Units	45
Patrol Zones	3
Public Works	
Streets (miles)	145
Traffic Signals	57
Parks (acres)	180

Dunwoody

Capital Improvement Projects Update

Mount Vernon Road Infrastructure Improvements

Currently in construction, DeKalb County will make essential water main infrastructure improvements on Mount Vernon Road between Ashford Dunwoody Road and Vernon Oaks Drive. These critical infrastructure improvements will result in the City resurfacing the entire section of Mount Vernon Road and constructing new sidewalks on the south side of Mount Vernon Road between Dunwoody Village Parkway and Vernon Oaks Drive.



Dunwoody Village Main Street

The City has completed all paving work on the Dunwoody Village Main Street project. The City has provided on-street bicycle lanes, wide sidewalks, and landscape buffers. The enhancements will aid in the economic, social, cultural, and environmental well-being of this traditional commercial district.



Dunwoody Park Baseball Field Renovation

The City successfully completed the replacement of the catching dome with a fence and updated the tiered spectator seating. These renovations will improve safety by eliminating the risk of foul balls rebounding from the dome, improve usability by allowing catchers to field foul balls, reduce the potential for retaining wall failure behind home plate, and improve spectator viewing for games.



Brook Run Trail

The 2 mile long, 12 foot wide multi-use concrete trail at Brook Run Park was successfully completed. The addition of waste and recycling receptacles and decorative benches along the trail has improved the overall appearance of the Park while making it more convenient for visitors.



Georgetown Park

Completed in 2014, Georgetown Park located between Chamblee Dunwoody Road and North Shallowford Road, now boasts a Central Park Square where visitors can picnic and enjoy outdoor activities. The Park also houses bocce courts and a children's playground with two separate play structures.







City of Dunwoody
41 Perimeter Center East, Suite 250
Dunwoody, Georgia 30346

678-382-6700 Dunwoodyga.gov