



ANNUAL
OPERATING
AND CAPITAL
BUDGET 2021

CITY OF DUNWOODY AT A GLANCE

Date of Incorporation

December 1, 2008

Area

13.2 square miles

Form of Government

Municipality

Total Adopted Fiscal Year 2021 Budget

\$41.7 Million

EXISTING LAND USAGE BY AREA

Commercial	9.2%
Mixed Use	1.0%
Institutional	5.3%
Parks	3.4%
Residential	64.0%
Vacant/Undeveloped	0.5%
Transportation/Communications/Utilities (TCU)	3.3%
TCU-Roadway	13.3%

CITY DEMOGRAPHICS

Population*	49,371
Median Age*	36.8
Median Household Income*	\$96,057
Average Household Size*	2.41
Percentage of Single Households*	34.1%
Percentage of Married Households*	51.2%
Percentage of Families with Children*	32.8%

*US Census Bureau

POLICE DEPARTMENT

Stations	1
Patrol Units	51
Patrol Zones	3
Sworn Officers	62
Civilians	14

MAJOR EMPLOYERS EMPLOYEES

SIX CONTINENTS HOTELS	2094
DEKALB COUNTY SCHOOL DISTRICT	772
CONVERGENT OUTSOURCING	484
T MOBILE	475
UHS OF PEACHFORD	395
SOUTHEASTERN DATA	359
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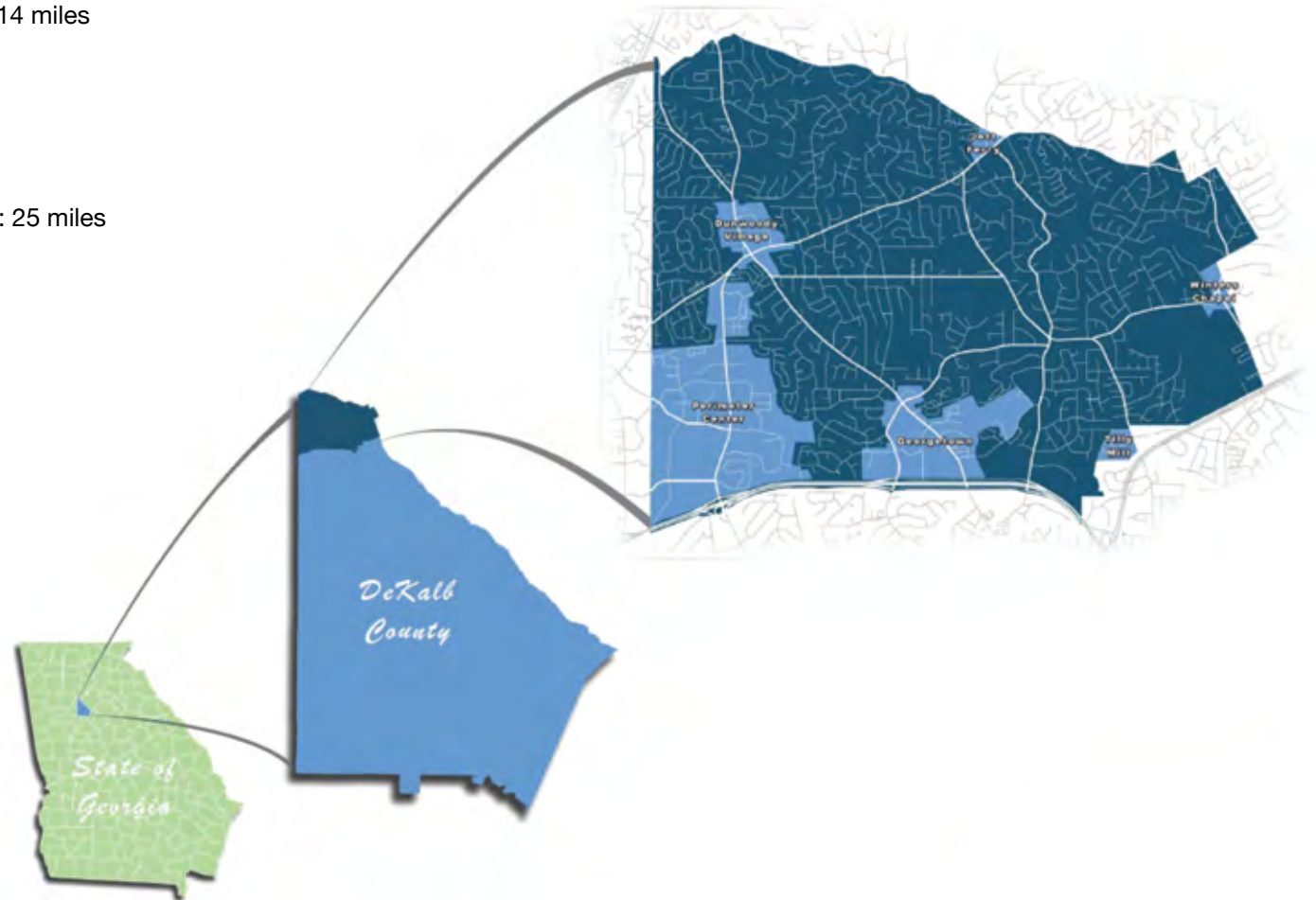
The City of Dunwoody is located in the most northern tip of DeKalb County, bordered by Fulton County on the north and west, Interstate 285 to the south, and Gwinnett County on the northeast. Officially, the City limit extends only to the DeKalb County line in the north.

Distance from Major Locations:

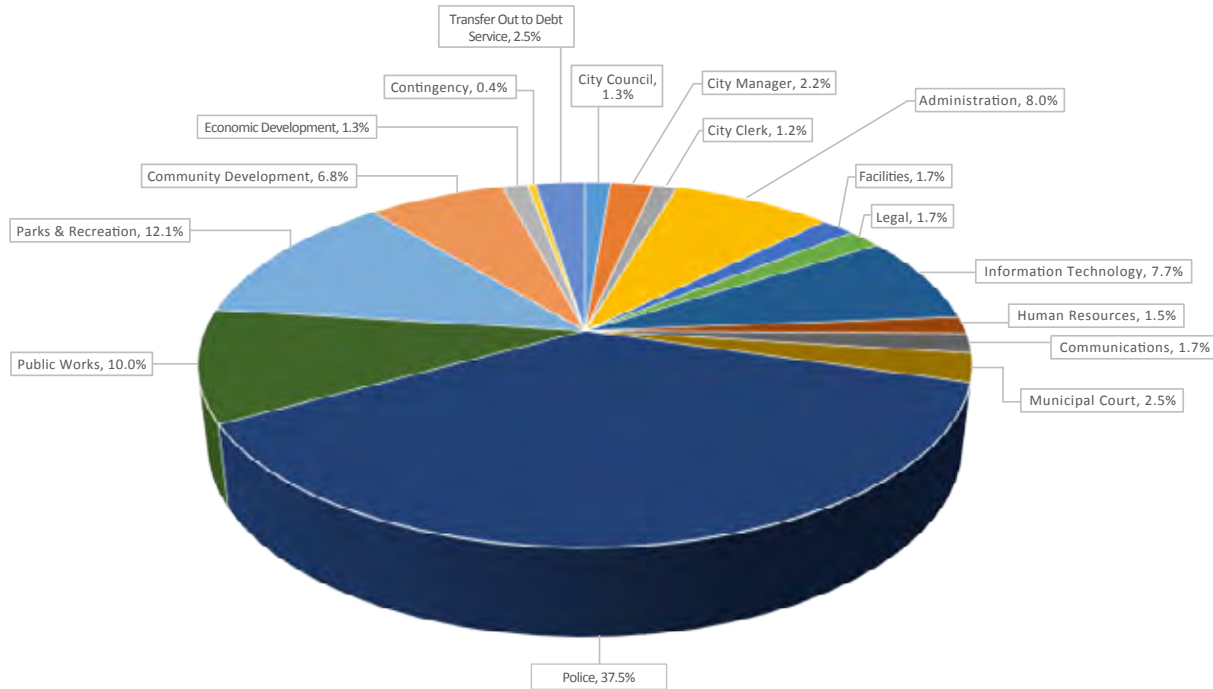
World of Coca Cola and/or Georgia Aquarium: 14 miles
 CNN Center: 14 miles
 Georgia World Congress Center: 14 miles
 Atlantic Station: 12 miles
 Atlanta Braves and Truist Park: 10 miles
 Hartsfield-Jackson Atlanta International Airport: 25 miles
 Six Flags Over Georgia: 22 miles
 Phipps Plaza: 7 miles
 Stone Mountain Park: 20 miles
 Dahlonega Wineries: 53 miles

City Hall:

4800 Ashford Dunwoody Road,
 Dunwoody, Georgia 30338
 678-382-6700



A typical Dunwoody homeowner with a \$350,000 home pays **\$18 per month** for property taxes.



\$18 pays for one of these:

- One Braves Ticket (Economy Section)
- Two drinks and [perhaps] an appetizer
- Movie matinée for two
- The latest movie DVD release
- Home alarm monitoring
- Half a tank of gas ... in a Toyota Prius
- Twice a week trip to Starbucks

\$18 pays for all of these:

- 24-hour police protection
- City parks, bike lanes and walking trails
- Safety lighting for commercial areas
- Progressive street maintenance and paving
- Community events and alerts
- Progressive Safety Code Enforcement
- A Well Planned, Zoned Community
- Professional Management of Tax Investments



City of Dunwoody, Georgia

Annual Operating & Capital Budget 2021

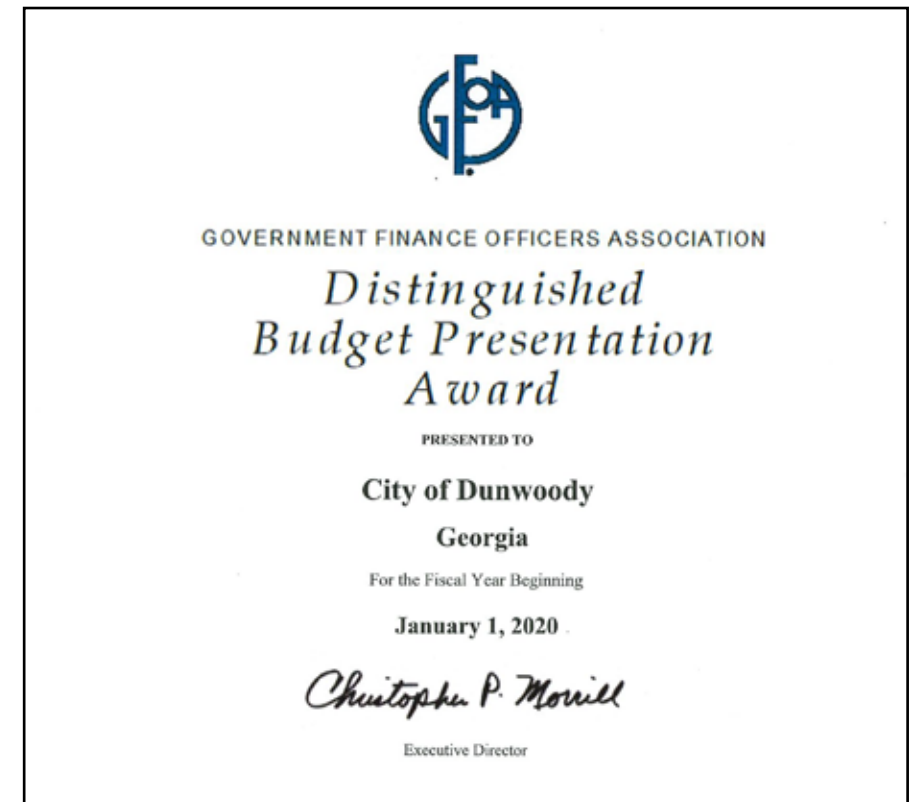
Prepared by:
Finance & Administration Department

Submitted by:
Eric Linton, 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, 2020. 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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JOE SECONDER
City Council Post 5

TOM LAMBERT
City Council Post 3

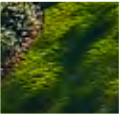
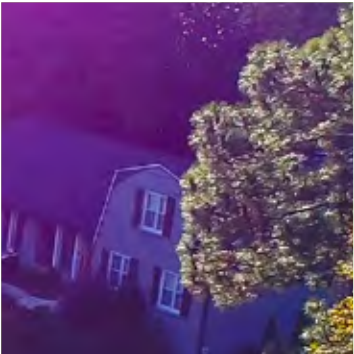
JOHN HENEGHAN
City Council Post 6

JIM RITICHER
City Council Post 2

PAM TALLMADGE
City Council Post 1

LYNN P. DEUTSCH
Mayor

STACEY HARRIS
City Council Post 4





SECTION 1
INTRODUCTION
& OVERVIEW

BUDGET MESSAGE

It is without a doubt that the 2021 Budget for the City of Dunwoody, was the most challenging one to put together in the history of the City. However, it can also be said, that prudent planning by this Council, and Councils before it, have put Dunwoody in a better position for this event. This budget, in conjunction with the midyear adjustments, allows for the following:

- Creates a budget that combines strategic reductions in current operating efforts and uses fund balance to create an operating budget still meeting constituent needs and desires. It prevents reductions in department operations from what would have been extreme cuts by judicially planning a drawdown of fund balance over two years, **while still maintaining a healthy four-month reserve at the end of 2021.**
- This budget has a strong caveat.. The City must engage in a robust discussion about revenue and expenses prior to development of next year’s budget. The current status of most all residential property values being frozen severely hampers the City being able to maintain high service levels in all operations.
- If The Council passes this budget as is, the City will have kept the same rate of 2.740 since inception (1.740 for homesteaded properties). That rate means Dunwoody residents have one of the lowest city tax bills in the metro area. **Your typical home of \$450,000 pays only \$286 for the year.** While having this low a tax rate has been a matter of pride for many years, the City must revisit this decision, especially in light of reductions in businesses licenses, commercial property values, and hotel/motel taxes. This in combination with the current citizens of Dunwoody asking for more services does not work in the long term. The City was designed to reduce residential taxes by subsidizing them from a robust commercial tax base. That base has been dramatically affected by recent events.

	2020 Approved	2020 Midyear	2021 Approved	Chng Ori/21	Chng Ori/21
Starting Fund Balance	17,104,045	17,104,045	12,586,859		
Taxes	19,860,036	16,269,000	16,437,710	(3,422,326)	-17.2%
Licenses & Permits	1,643,000	1,385,000	1,385,000	(258,000)	-15.7%
Charges For Services	506,500	302,000	377,600	(128,900)	-25.4%
Fines & Forfeitures	1,350,000	947,000	947,000	(403,000)	-29.9%
Investment Income	180,000	164,000	180,000	-	0.0%
Contr & Don From Priv Sources	5,000	5,000	5,000	-	0.0%
Miscellaneous Revenue	362,700	330,000	314,000	(48,700)	-13.4%
Other Financing Sources	1,683,750	642,000	478,500	(1,205,250)	-71.6%
Total General Fund Revenues	25,590,986	20,044,000	20,124,810	(5,466,176)	-21.4%
City Council	318,096	295,896	314,710	(3,386)	-1.1%
City Manager	534,036	518,636	530,155	(3,881)	-0.7%
City Clerk	222,343	214,743	282,960	60,617	27.3%
Facilities	422,794	422,794	418,652	(4,142)	-1.0%
Finance & Administration	2,035,495	1,820,285	1,963,946	(71,549)	-3.5%
Legal	420,000	385,000	420,000	-	0.0%
Information Technology	1,595,726	1,726,991	1,888,359	292,633	18.3%
Human Resources	405,402	374,857	368,788	(36,614)	-9.0%
Communications	608,173	514,173	428,050	(180,123)	-29.6%
Municipal Court	632,236	608,566	616,660	(15,576)	-2.5%
Police	9,300,106	9,208,466	9,192,515	(107,591)	-1.2%
Public Works	2,683,792	2,560,792	2,449,030	(234,762)	-8.7%
Parks & Recreation	3,388,952	3,063,952	2,958,930	(430,022)	-12.7%
Community Development	1,964,958	1,959,958	1,676,165	(288,793)	-14.7%
Economic Development	332,927	316,127	311,995	(20,932)	-6.3%
Debt	625,951	569,951	606,495	(19,456)	-3.1%
Contingency	100,000	-	100,000	-	0.0%
Total General Fund Expenditures	25,590,986	24,561,186	24,527,410	(1,063,576)	-4.2%
Ending Fund Balance	17,104,045	12,586,859	8,184,259		
Months Fund Balance End	8.02	6.15	4.00		
Gain/(Use) of Fund Balance		(4,517,186)	(4,402,600)		

- One of the biggest challenges in this budget was that overall revenue of \$20.1 million (a 21.4% decrease from 2020’s original level) is closer to the revenue of a decade ago. The most significant funding source of hotel/motel taxes (in 2019 almost 6% of all revenue) has shrunk tremendously for 2021. In addition, business license based funding is expected to decrease for next year since it will be based upon current year’s sales. Finally, residential property taxes are for all practical purposes frozen unless a house sells. This in combination with an uncertain commercial property market combines for a major drop in potential revenue.

- This feat of maintaining service delivery without a tax increase in this proposal is accomplished through using the City's rainy day fund, both in 2020 and 2021. While this budget shows a diligence in financial planning, the budget should be reviewed with warning that this structure is not sustainable over the long term.

Proposed General Fund 2021 Operating Budget

- **Budget cuts of 4.0% at 2020 Midyear continued into 2021, resulting in a year over year reduction of 4.1% or \$1.1 million. This will be a General Fund budget more reflective of 2019 levels than 2021.** The reductions come from the following areas:
 - **Parks.** (\$430K or 12.7%) This reduction primarily comes from reduction in repairs and maintenance through lower bids for 2021, decrease in supply needs due to less programmatic activities, and one-time capital costs being removed.
 - **Community Development.** (\$289K or 14.7%) Most of this savings is from the successful re-bidding in the municipal services contract; however, savings also came from the sign ordinance work in 2020 and elimination of the household hazardous waste and electronic recycling events for 2021.
 - **Public Works.** (\$235K or 8.7%) This reduction is primarily in repair and maintenance associated with streets and lights. An internal department assessment indicates while it is a current reduction, if revenues inch upwards the department could ramp efforts up almost instantly.
 - **Police.** (\$108K or 1.2%) Two vacant officer positions will remain on the books, but unfilled until funding can be reestablished. Other operating costs within the department are also reduced.
 - **Communications.** (\$180K or 29.6%) This department was brought in house during the 2021 rebid process resulting in some savings, along with elimination of the print edition of the Dunwoody Digest until at least the third quarter of next year.

- **Information Technology.** Even though the overall Information Technology budget increased \$293K or 18.3%, the newly awarded contract did have one unfilled position reduced. There was a GIS Technician added in the award for 2021, during negotiations it was determined should reductions be needed, this position would be reduced. It has yet to be filled. Increases reflect additional security and network costs along with moving telecommunication costs from other departments to this area.
 - **Other General Fund Departments.** (\$115K or 2.3%) The above six departments represent 75% of General Fund spending. The remaining eleven budgetary units also absorbed some of the decreases for 2021. One administrative note is that the increase in the Clerk's Office is associated with the 2021 elections costs.
- This budget includes a 2% cost of living allowance per city policy under performance evaluations and wage reviews for all full-time employees effective April 1 and annualizes the cost of last year's increase that was funded for nine months. The budget still includes a generous benefit level for eligible employees and their families.
- Similar to other revenue sources, sales tax collections have also been trending lower, and forecasts continue that into 2021. The original 2020 Budget for SPLOST revenue was \$6.8 million, however, this estimate was adjusted down 25%, to a total of \$5.1 million. To be conservative, the 2021 budgeted SPLOST revenue does not change from the 2020 Midyear Budget amount of \$5.1M.
 - \$3.2 million is dedicated to Road Resurfacing, with \$2.8 million coming from SPLOST and \$400K from LMIG.
 - \$4.0 million toward seventeen different transportation projects ranging from \$450K to \$50K. Those projects are listed individually on the SPLOST schedule following this letter.
 - \$490K for replacement of Police vehicles.
 - \$100K each for Park and Facilities repairs.

- General Capital money consists currently of only rollover funding at this time. There is approximately \$3.5 million of rollover funding dedicated to established projects. There are also twelve other prior approved projects totaling \$2.2 million in rollover General Fund capital. They are also detailed in the Capital section.
- As part of the review process during budget development, this budget proposal has a five year Capital Improvement Plan which shows the actual funding projected to be available for capital projects. Given the conservative, but realistic, nature of revenues in this area, it was shown that over \$12.3 million of Park projects, \$8.3 million of transportation projects, and \$0.5M of public safety projects lack a funding source over the next five years.



Background

As this budget is much more unusual than a typical year, there is some background needed for explanation. When the 2020 budget was passed in October of 2019, it had an assumed revenue and expense of \$25.59 million. This budget did not appropriate nor propose gains in fund balance. The city has let conservative revenue estimates and the normal under expenditures grow the balance yearly.

During January and February 2020, there was new financial staff in place that reviewed past financial estimates. During that review, it was determined that there would be the possibility of closing 2019 with over six months' worth of fund balance. Internal discussion had yet to occur on recommendations for uses for the amount over six months. Then, the pandemic hit.

Immediately, financial staff reviewed all revenues in 2020 for potential impact due to the COVID-19 economics. Initial estimates ranged from a 6% to 30% decrease, given with only days of information available at that time. Separate sales tax projections showed a range of 78% to 90% previous years collection, also done with minimal hard information.

Staff came to Mayor and Council, early on, with initiatives to reduce operational spending immediately by 3.3% which was increased to 4.0% officially at midyear. When tied to a now estimated 21.4% drop in General Fund revenue that leaves the City with slightly over six months reserves to end 2020. While in excess of the cap, staff recommends restating policy so fund balance has the same minimum but no maximum amount.

Given that background, the 2021 budget process was done with keeping revenue static after the 21.4% decrease, along with keeping the mid-year reductions in place, all while retaining the minimum fund balance. In essence, the City is using its reserve funds over two years instead of one, while still not dipping below the minimum amount required by policy.

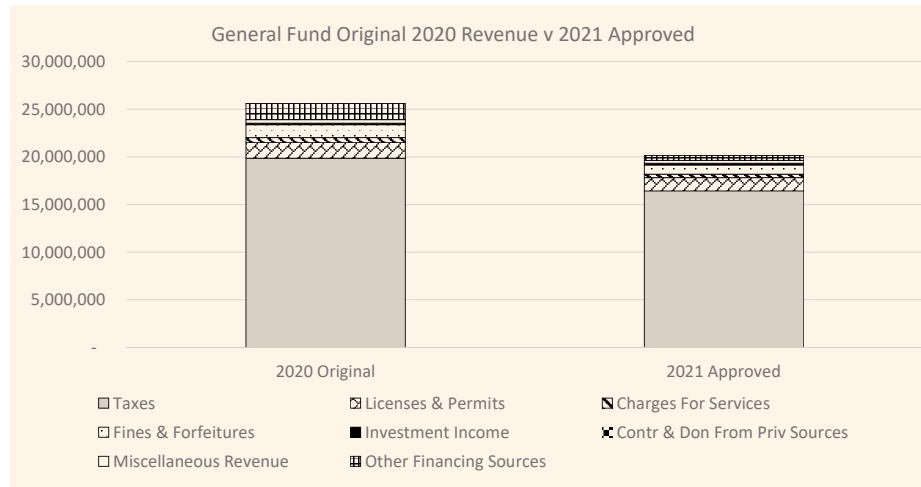


Developing 2021

Given that background, the following parameters were used in developing the 2021 budget by staff to recommended to Mayor, and subsequently Council:

- The previous year's budget prioritized expanded services in Parks with the addition of two contracted staffers assisting in both operations and programming, along with fully funding two police officers positions. Expansion of services could no longer be a priority for this budget given current financial constraints.
- The use of fund balance would be permissible; however, the budget could not be recommended, if the year-end amount dipped below the four-month reserve level.
- Keeping bottom line spending close to the midyear budget of 2020 was the target level, meaning a decrease of 4.1% since the original 2020 budget and a spending level closer to 2019 than 2021 levels.
- To not give any leeway for greater expectations, the 2020 decrease in revenue was frozen for 2021, with some minor exceptions of known changes. However, staff very much erred on the side of caution on revenues for both 2020 Midyear and this 2021 Proposal. They will report back to Mayor and Council regularly when estimates change.
- The budget was to be built with no tax increase, but acknowledging before the process started that the decrease in commercially based revenue may be long-term and a millage rate increase might be warranted, in this upcoming year or the next.

- One area that was looked at as a parameter but due to contracting revenues could not be emphasized in this budget to extent desired is the focus on connecting communities as developed by Mayor and Council at their annual retreat. Projects, primarily in Public Works, are within this budget, but due to the lack of funds, the focus may have to be emphasized throughout the year as funding becomes available.



Narrative of Process

First, in July the finance team did independent revenue analysis which both came to the conclusion that a 21.4% reduction for midyear 2020 was appropriately conservative. Subsequent conversation would **normally** turn to “what increase” could be expected in 2021. The driving factors in this: hotel motel tax shows no sign of a quick rebound, most residential property values are frozen so the only growth comes through sales of existing stock, and finally, the great number of commercial property appeals won effectively freezes their value in the short term.

With this in hand and presented as different scenarios to Council during the first few months of the pandemic, departments put together requests. With over 80% of the budget falling into just six departments (Community Development, Finance, Information Technology, Parks, Police, Public Works) not all departments could reduce the same.

That being said, budget submittals came into Finance and were internally reviewed. This is a line by line review sometimes called a “**clean up**” where items that are duplicative in the budget (e.g. Both A and B asked for the same piece of equipment even though A usually buys it for B.) or historical legacy items are removed (e.g. Department A has had a contract for five years and accidentally kept it in for the fifth by mistake.) Once clean up was done, the budget stood at \$24.8 million which left the City with 3.77 months of reserves, below the parameters established at the start of the process.

Next, came internal **city manager reviews** with the department heads and the finance team. This is, again, a line by line review/explanation of funding requests and changes. These meetings get to the core of discussions about service level and funding. The group tried to make it so that the budget target could be made, but with reductions that made sense in today’s current climate. For instance, with large gatherings on hold for the near future, funding which create large gatherings were targeted for reduction. After this round, the budget was down to \$24.5 million which still was short of required fund balance at 3.94 months.

Even after requests are submitted, some late requests do come in and even revenues are reviewed - to use the quote, “even the best laid plans.” With all that in hand, the next iteration goes for mayoral review. Unlike the previous budget process steps, the city manager submits this budget to the mayor balanced, where all sources and uses of funds are equal; again, knowing that this budget was being prepared with a known use of fund balance as long as reserves remained adequately high.

After any mayoral changes, the proposed budget is publically released and then put in the hands of the **Budget Committee** which is where the process falls today. The committee may recommend any changes in their version, so long as their submittal still remains balanced. This version will then go to the full **Council review** for a final vote. Any member (Mayor or individual Council Member) may propose changes to this budget, again as long the proposal is balanced and gains a majority of the Council.

Discussion Points 2021

Residential Property Tax Rates. While this budget does not have a tax increase, it is clear that the City needs to have a robust discussion about the future of revenue. There are certain aspects about residential property which are factors to be considered when reviewing the budget:

- Real residential property represents about 51% (\$2.0 billion) of the gross digest, but when exemptions are factored in that number drops to about \$1.0 billion or 33%, meaning commercial drives revenue more.
- There are multiple exemptions for your typical Dunwoody homeowner, but the typical three are: standard exemption of \$10,000; the property tax freeze; and the one mill reduction. The combination of these produce one of the lowest city tax rates in the area. A \$350K home pays \$216 a year and \$450K home pays \$286, both less than a dollar a day.
- If a home was valued at \$350,000 ten years ago, it paid the \$216 listed above **then**; and if it has the three exemptions **above** it will still pay \$216 today. The following chart shows how bills would change if each exemption was removed.

The one mill exemption and freeze affect over 10,000 properties in the city, as shown above a house that increased 2 to 4% a year (a typical growth in the Dunwoody area) paid no additional taxes this past decade. However, the demand for basic services (police, parks, etc.) has gone up year by year. To give an estimated revenue impact of 2-4% house increases and the exemptions on 10,000 properties:

- The basic exemption impact in Year 10 = \$280,000.
- The freeze impact in Year 10 = \$790,000.
- The one mill exemption impact in Year 10 = \$1,400,000.

	House Value	Current	less Standard	less Freeze	less 1 mill
Year 1	\$ 350,000	\$ 216	\$ 244	\$ 216	\$ 356
Year 2	\$ 362,500	\$ 216	\$ 244	\$ 225	\$ 356
Year 3	\$ 375,000	\$ 216	\$ 244	\$ 234	\$ 356
Year 4	\$ 387,500	\$ 216	\$ 244	\$ 242	\$ 356
Year 5	\$ 400,000	\$ 216	\$ 244	\$ 251	\$ 356
Year 6	\$ 412,500	\$ 216	\$ 244	\$ 260	\$ 356
Year 7	\$ 425,000	\$ 216	\$ 244	\$ 268	\$ 356
Year 8	\$ 437,500	\$ 216	\$ 244	\$ 277	\$ 356
Year 9	\$ 450,000	\$ 216	\$ 244	\$ 286	\$ 356
Year 10	\$ 462,500	\$ 216	\$ 244	\$ 295	\$ 356



The City has been highly dependent on a commercial tax base for years and it must review if the mix of residential and commercial, along with the exemptions involved will allow the City to provide the services its constituents desire in both the short and long term.

A True Capital Spending Plan. During the Council's March retreat, focusing on capital spending was established as a priority. The City has had spending plans and overall improvement plans, but has not traditionally adopted a Capital Improvement Plan as part of the annual budget.

In the past, the current years appropriations have been part of this process, but staff has included a five year CIP consisting of sales tax funded (SPLOST); hotel/motel funding; and general tax funded. This is a first step in a multi-step process. The plan before you does not differ much from existing scattered plans, but now shows what projects can fit within projected funding.

SPLOST funding was reduced to the new lower post-pandemic rates of basically 75% of normal expectations. Hotel/motel funding was truncated to only \$250k a year. The only general funded contribution is a typical \$100K a year for information technology efforts. In putting together this plan, it showed that given the new normal revenue patterns, there is now over \$12.3 million of unfunded capital needs in Parks, \$8.3 million in Transportation, and \$0.5M in public safety over the next five years.

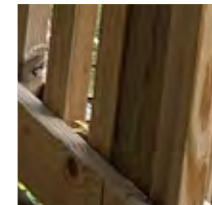
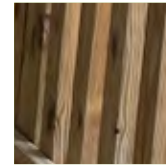
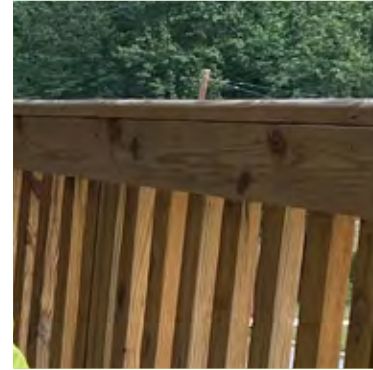
The Council can modify this CIP in the budget process or adopt now and modify at any subsequent date.

Possible Tax Anticipation Notice Needed for 2021. A tax anticipation note (TAN) is a short term loan for a municipality to make cash flows work within a year when revenue is earned at the end of the year. It is a very common practice. In most years, the City would not need this and finance staff did not determine the need in 2020; however, the need looks more certain in 2021. That being said there is expected to be between \$50-100K worth of issuance costs.

Staff recommends if a TAN is issued that the sinking fund reserves associated with City Hall debt payments be used to pay for that cost and replenished at a later date. Mechanically, it produces the least amount of complications in the current environment.

Long Range Financial Plans. The City is committed to following the Comprehensive Land Use Plan, Parks Master Plan and Public Works Infrastructure Assessment Tools to gauge the funding necessary to finance these projects into the future. The funding will potentially come from Special Purpose Local Option Sales Taxes (SPLOST), the General Fund, Revenue Bonds or General Obligation Bonds. The City will keep a close watch on the extended periods to address the needs in this area.

The Mayor, City Council and staff hold one or two planning sessions outside of the regular budget process each year. At these meetings they set the long term goals and strategies so the work related to the Comprehensive Land Use Plan, Parks Master Plan and the Public Works Infrastructure Assessment can continue. They will prioritize any immediate needs as well as redefine any funding sources that need to be addressed or reconsidered. They use this strategy to focus on the major objectives of the City, providing safety and quality of life for the citizens and businesses of Dunwoody.



STRATEGIC GOALS

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

STRATEGIC GOAL 1

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

What we have done...

- Completed the new Motorola radio system transition successfully
- Continued use of National Incident Based Reporting System (NIBRS) with <3% errors
- Overcame operational difficulties related to the Ransomware systems attack
- Maintained certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police
- Coordinated our COVID-19 response with DeKalb Emergency Management Agency including the acquisition and distribution of PPE
- Successfully handled special protective details in the PCID area around Perimeter Mall related to civil unrest
- Successfully implemented the Vulnerable Road User ordinance
- Successfully implemented our Silent Partners program to enhance our crime fighting efforts
- Developed and implemented a comprehensive LPR program as a crime fighting tool
- All sworn members of the department attended a Procedural Justice class
- Removed approximately 680 temporary signs
- Navigated Covid-19 pandemic to keep park amenities open and safe to use
- Completed the upgrade to the Next Generation Identification (NGI) to replace IAFIS

What we plan to do...

- Utilize training annex to host more intermediate and advanced classes
- Provide Fair and Impartial Policing training class to all sworn staff members
- Implement a Special Investigation Unit targeting vice crimes (prostitution, narcotics, gambling, etc.)
- Maintain compliance with the certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police
- Participate in multi-jurisdictional operations targeting the sexual exploitation/trafficking of females and juveniles (MATCH Task Force)
- Maintain staffing levels.

STRATEGIC GOAL 2

Promote responsible and balanced redevelopment

What we have done...

- Continue to support IWORQ, the online citizen issue reporting portal
- Completed construction of Brook Run Park
- Updated Dunwoody's Economic Development Strategic Plan in coordination with the Dunwoody Development Authority
- Held over 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community and engage them with our community partners
- Completed the City's Entertainment District including the Brewery

What we plan to do...

- Complete the City's Comprehensive Plan
- Continue to work with property owners to implement redevelopment within the Dunwoody Village and Georgetown commercial districts
- Plan to host 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community
- Coordinate and manage opportunities for citizen engagement
- Complete the implementation of all permits online

STRATEGIC GOAL 3

Actively pursue comprehensive infrastructure improvements

What we have done...

- Completed Mount Vernon Road at North Peachtree Road Crosswalk Improvements
- Completed Tilly Mill Road at Andover Drive Crosswalk Improvements
- Constructed shared use path on North Shallowford Road near Chamblee Dunwoody Road
- Completed utility relocation and began construction of intersection improvements at Spalding Drive and Chamblee Dunwoody Road
- Completed utility relocation and began sidewalk construction on Tilly Mill Road between North Peachtree Road and Womack Road
- Demolished the Austin Elementary School Site and buildings at Perimeter Center East and Waterford Property
- Completed 12 lane miles of pavement resurfacing

What we plan to do...

- Complete the intersection improvement at Spalding Drive and Chamblee Dunwoody Road
- Complete the bike lanes and sidewalk on Tilly Mill Road between North Peachtree Road and the Georgia State campus
- Complete the bike lane and sidewalk on Peeler Road between Equestrian Way and Cherring Lane
- Complete Phase I of the Winters Chapel path from Dunwoody Club Drive to Charmant Place
- Complete 12 lane miles of pavement resurfacing

STRATEGIC GOAL 4

Create an atmosphere in which businesses thrive

What we have done...

- Placemaking
 - Managed the Public Art Implementation Plan.
 - Coordinated the Gateway & Wayfinding Plan with Discover Dunwoody.
- Created the Picnic Table Project to assist local restaurants expand outdoor seating options with the twist of adding Public Art in partnership with our non-profit community
- Coordinated the disbursement of CARES Act funding to the small business community.
- Extended our partnership with the city of Sandy Springs, Brookhaven and the Perimeter Community Improvement District to support joint marketing efforts for the Perimeter Market, included the three communities hosting a Familiarization Tour for State and Regional Project Managers
- Marketing Partnerships
 - Coordinated the partnership between the City, Chamber and CVB to publish the Atlanta Business Chronicle's Dunwoody Market Report that included 12 articles focused on Dunwoody's economy, housing and lifestyle.
 - Worked with the Dunwoody and Sandy Springs Convention and Visitors Bureau to publish the "Central Perimeter Guide" highlighting the live, work, play assets of Dunwoody, Sandy Springs, and Brookhaven

What we plan to do...

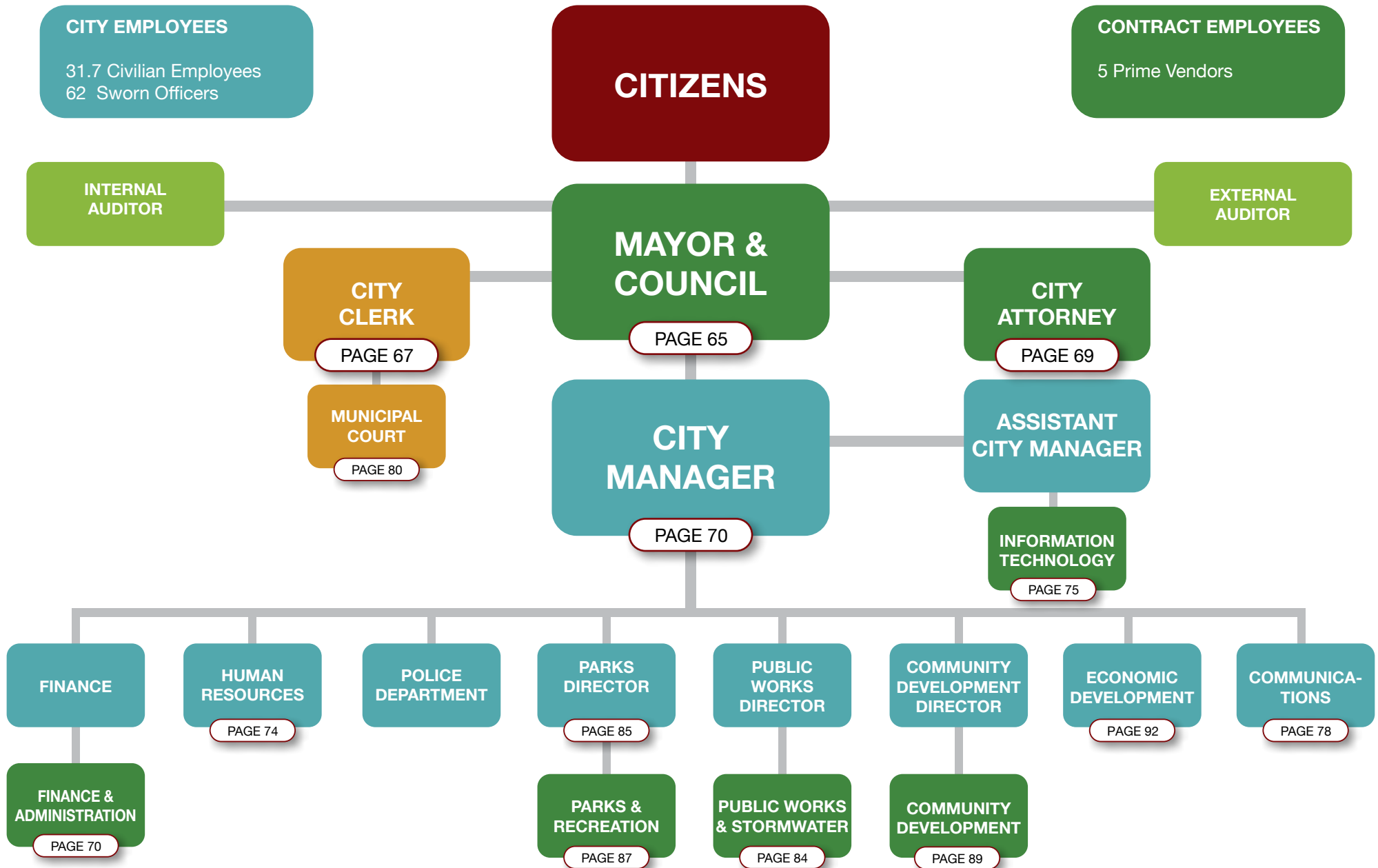
- Host 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community
- Work with Communications on a "Welcome to Dunwoody" packet
- Conduct a Competitive Analysis of the City's Permit Review Process, Permit Fee Structure, and Business License Fees
- Continue to work with property owners to implement redevelopment within the Dunwoody Village and Georgetown commercial districts





SECTION 2
FINANCIAL
STRUCTURE,
POLICY AND
PROCESS

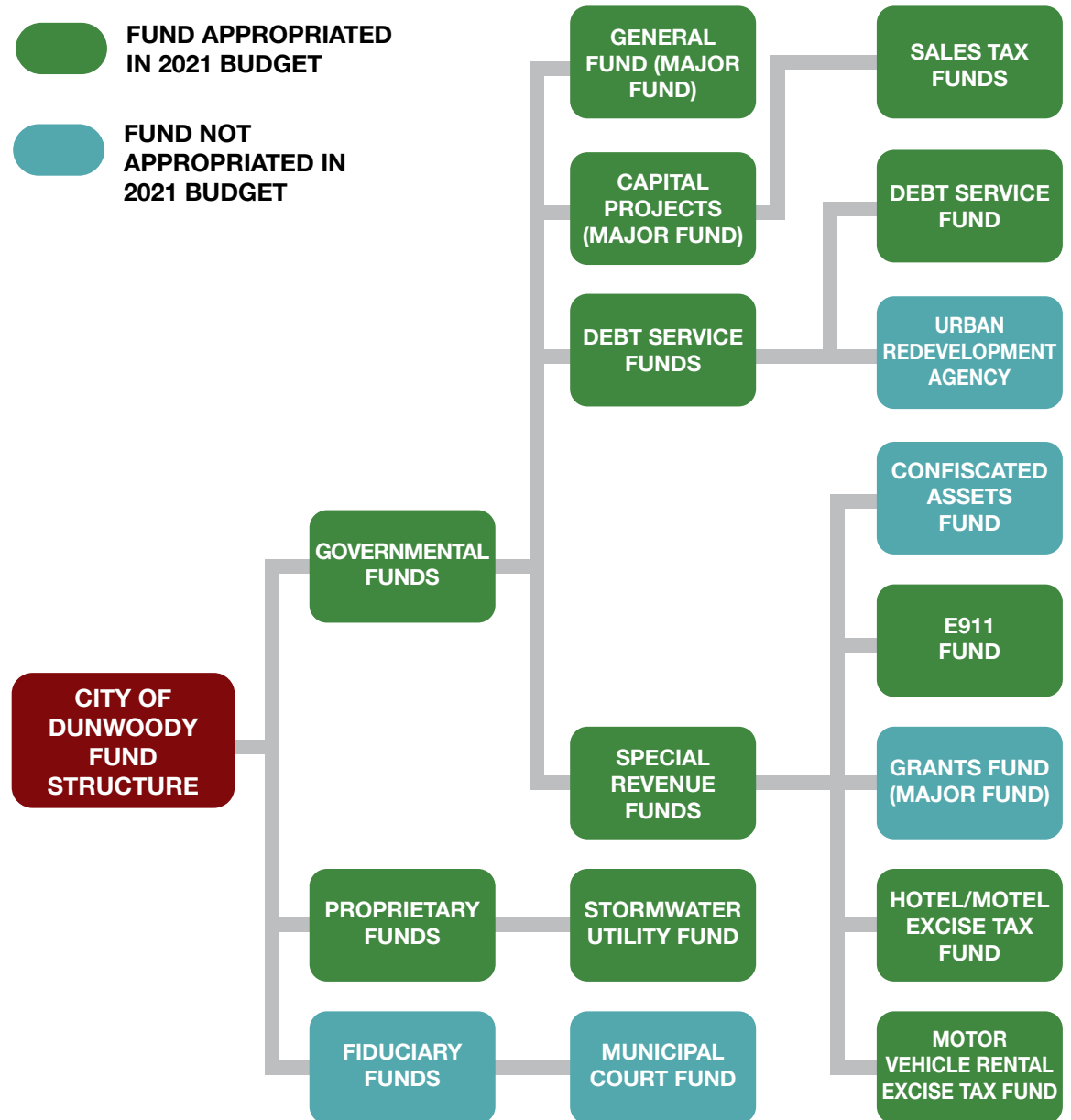
ORGANIZATIONAL CHART



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

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

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



FUND MAJOR REVENUE SOURCES AND SERVICES PROVIDED

Fund Title	Major Revenue Sources	Major Services Provided
General	<ul style="list-style-type: none"> • Property taxes and assessments • Business & occupation taxes • Licenses & permits • Charges for services • Fines & forfeitures • Investment income • Donations from private sources 	<ul style="list-style-type: none"> • Public safety • Public works • Parks & recreation • General government • Community development • Economic development
Capital Projects	<ul style="list-style-type: none"> • Transfers from other funds 	<ul style="list-style-type: none"> • Payments for long-lived capital assets, such as buildings, equipment, infrastructure, capital improvements, etc.
Sales Tax Funds	<ul style="list-style-type: none"> • Special Purpose Local Option Sales Tax 	<ul style="list-style-type: none"> • Payments for long-lived capital assets, such as buildings, equipment, infrastructure, capital improvements, etc.
Debt Service	<ul style="list-style-type: none"> • Proceeds from bonds and leases • Transfers from other funds 	<ul style="list-style-type: none"> • Principal and interest payments on long-term debt service obligations
Urban Redevelopment Agency	<ul style="list-style-type: none"> • Proceeds from bonds and leases • Transfers from other funds 	<ul style="list-style-type: none"> • Principal and interest payments on long-term debt service obligations
Confiscated Assets Fund	<ul style="list-style-type: none"> • Forfeitures by criminals that are prosecuted for narcotics or vice activity 	<ul style="list-style-type: none"> • Purchase of public safety equipment
E911	<ul style="list-style-type: none"> • E911 charges • Transfers from the general fund 	<ul style="list-style-type: none"> • Maintenance and operation of the E911 system
Grants	<ul style="list-style-type: none"> • Federal and state grants 	<ul style="list-style-type: none"> • Payments for services and equipment funded by grants
Hotel/Motel Tax	<ul style="list-style-type: none"> • Hotel and motel tax 	<ul style="list-style-type: none"> • Transfers to Convention & Visitors Bureau of Dunwoody to promote tourism • Transfers to the general fund
Motor Vehicle	<ul style="list-style-type: none"> • Motor vehicle excise tax 	<ul style="list-style-type: none"> • Transfers to the general fund
Stormwater	<ul style="list-style-type: none"> • Stormwater charges • Transfers from the general fund 	<ul style="list-style-type: none"> • Payments operate stormwater utility and maintain stormwater infrastructure
Municipal Court	<ul style="list-style-type: none"> • <i>As a fiduciary fund, the Municipal Court fund does not have a revenue source</i> 	<ul style="list-style-type: none"> • Payments to individuals and state agencies as a result of court proceedings

GENERAL FUND

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

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are governmental funds and established to account for capital projects. The projects included in the capital projects budget are intended to improve or expand the city infrastructure, provide for significant maintenance requirements, or provide for the acquisition of large pieces of equipment.

SPLOST Fund

This fund accounts for the Special Purpose Local Option Sales Tax Revenues and related expenditures for road improvements, public safety and capital asset maintenance in accordance with the voter approved sales tax referendum.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for accumulations of resources that will be used to pay

debt obligations of the general government. The City of Dunwoody has two debt service funds, which use the modified accrual basis of accounting and budgeting.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenue sources that can be legally spent for designated purposes only. All Special revenue Funds use the modified accrual basis of accounting and budgeting. The city uses the following special revenue funds:

Confiscated Assets Fund

This fund accounts for monies forfeited by criminals that are prosecuted for narcotics or vice activity.

E911 Fund

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

Grants Fund

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

Hotel/Motel Excise Tax Fund

This fund accounts for the levy and collection of excise tax upon hotels and motels. The excise tax is collected for the purposes of promoting conventions, tourism, and trade shows, while also providing funds to develop economic vitality in downtown areas.

Currently, the city levies an 8% tax to local area hotels and motels, with 44% of the tax allocated to the Convention and Visitors Bureau of Dunwoody, 19% of the tax allocated to projects specifically allowed by state law, and the remainder allocated to the city’s general fund.

Motor Vehicle Rental Excise Tax Fund

This fund accounts for the levy and collection of excise tax upon motor vehicle rentals within the city. The city levies a 3% tax to three rental entities in Dunwoody. All of the taxes collected are allocated to the general fund.

PROPRIETARY FUND

Stormwater Utility Fund

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

FIDUCIARY FUND

Municipal Court Fund

This fund accounts for the collection and disbursement of monies by the city’s municipal court on behalf of other individuals or entities.

ACCOUNTING POLICIES

The city shall maintain a system of financial monitoring control and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide City officials with the necessary resources in order to make sound financial decisions.

SCOPE

This policy applies to all accounting records that are the responsibility and under the management of the City of Dunwoody and its Department of Finance.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

The city will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The city also will follow the Financial Accounting Standards Board's pronouncements, as applicable.

FUND STRUCTURE

The city will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The city will adhere to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts (see below). Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements.

CHART OF ACCOUNTS

The Georgia General Assembly passed the local government Uniform Chart of Accounts and reporting Act in 1997 (House Bill 491). This law requires the DCA to prepare and issue a standardized chart of accounts for Georgia governments. The city shall implement and utilize the account classifications as the chart of accounts prescribes.

AUDITING POLICIES

Georgia law on local government Audits, O.C.G.A. Section 36-81-7, requires an independent annual audit for the city. The annual independent audit shall be conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the city shall comply with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding, consistent with the 1996 (and any future) amendments to the Single Audit Act.

SCOPE

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

AUDITOR QUALIFICATIONS

A properly licensed Georgia independent public accounting firm shall conduct the audit.

CHOOSING THE AUDIT FIRM

Every three to five years, the city will issue a request for proposals to choose an audit firm for a period of three years with two one year renewal options. The city will request two proposals from qualified public accounting firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms are determined. When awarding the contract for the independent audit, not less than 50% of the decision will be based upon technical qualifications rather than cost.

AUDITING AGREEMENT

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

INTERNAL AUDIT

The city shall develop, and once developed, maintain a strong internal audit function to apply financial practices and policies to transactions. The city shall develop accounting practices and procedures, which will be documented for use in internal control evaluation. Council shall appoint an internal auditor to audit the financial records and expenditures of city funds and to report the results of such audits in writing to Council at times and intervals set by the Council but no less than quarterly. Such audit reports shall, at a minimum, identify all city expenditures and other financial matters that the internal auditor either determines are not in compliance with or cannot conclusively be determined to be in compliance with (a) the provisions of the charter, (b) the applicable budget, and (c) applicable ordinances, resolutions, or other actions duly adopted or approved under the provisions of the charter.



MALFEASANCE AND EMBEZZLEMENT

Any employee will be prosecuted to the extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.

The Department of Finance shall develop and maintain an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. In addition, the City Manager, Mayor, Council, Department Heads and the public shall have access to reports to allow them to monitor, regulate, and to use as a basis for future financial decisions.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

In conjunction with the annual independent audit, the city shall prepare and publish a Comprehensive Annual Financial report (CAFR). The city shall prepare the CAFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements. Annually, the city will submit its CAFR to the GFOA to determine its eligibility to receive the GFOA's "Certificate of Achievement for Excellence in Financial Reporting". The city shall make this report available to the elected officials, bond rating agencies, creditors and citizens.

ANNUAL BUDGET DOCUMENT

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

FINANCIAL REPORTING TO THE CITY COUNCIL

On a monthly basis, the Finance Department shall prepare and present a summarized "Statement of Revenues and Expenditures" to the City Council for the entire city's operating funds. The city also shall prepare a "Capital Projects" report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

FINANCIAL REPORTING TO THE ADMINISTRATION

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

EXTERNAL FINANCIAL REPORTING

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

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

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

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

SCOPE

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

FINANCING CURRENT COSTS

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

BUDGET OBJECTIVE BY TYPE OF FUND

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

General Fund

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

Capital Project Fund(s)

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

Debt Service Fund(s)

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

Special Revenue Fund(s)

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

Proprietary Fund (Stormwater Fund)

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

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

OPERATING BUDGET POLICIES

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

DEPARTMENTAL APPROPRIATIONS

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

PERFORMANCE BUDGET

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

BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

Current Services

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

Expanded Services

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

BALANCED BUDGET

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

Scenario One: revenues = expenditures

Scenario Two: revenues > expenditures

Scenario Three: revenues + appropriated fund balance = expenditures

Scenario Four: revenues + appropriated fund balance > expenditures

For fiscal year 2021, the city’s budget is balanced under scenario three.

BASIS OF BUDGETING

Neither GAAP nor Georgia statutes address a required basis of budgeting; however, the city shall adopt budgets in conformity with GAAP for all budgeted funds. All governmental funds shall use the modified accrual basis of accounting and proprietary funds shall use the accrual basis of accounting for budgeting purposes.

Modified Accrual Basis

Under this basis of accounting, revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

Accrual Basis

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Fund Type	Accounting Basis	Budgeting Basis
General Fund	Modified Accrual	Modified Accrual
Capital Projects Funds	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Proprietary Funds	Full Accrual	Full Accrual

LEVEL OF BUDGET ADOPTION AND CONTROL

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund.

BUDGET STABILIZATION RESOURCES

The city shall establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount that represents no less than four (4) months of operating expenditures. Fund equity at the governmental fund financial reporting level is classified as “Fund Balance”. Fund equity for all other reporting is classified as “net position”

UTILIZATION OF PRIOR YEAR’S FUND BALANCE IN BUDGET

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

APPROPRIATION LAPSES AT YEAR END

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

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and the fund, other than those prohibited above, and obtains approval by the Director of Finance and the City Manager. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal de-obligation occurs.

During each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, may be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared in accordance with O.C.G.A. 38-81-3.

CONTINGENCY LINE ITEM

The city shall establish an appropriated contingency 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

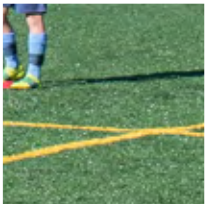
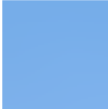
Unless authorized by City Council, outside contributions to programs operated by city departments shall be subject to the city's accounting and budgetary policies. The city welcomes both unrestricted and restricted contributions compatible with the city's programs and objectives. Any material contribution 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.



OPERATING BUDGET POLICIES

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

BUDGET ALLOTMENTS

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

CAPITAL BUDGET

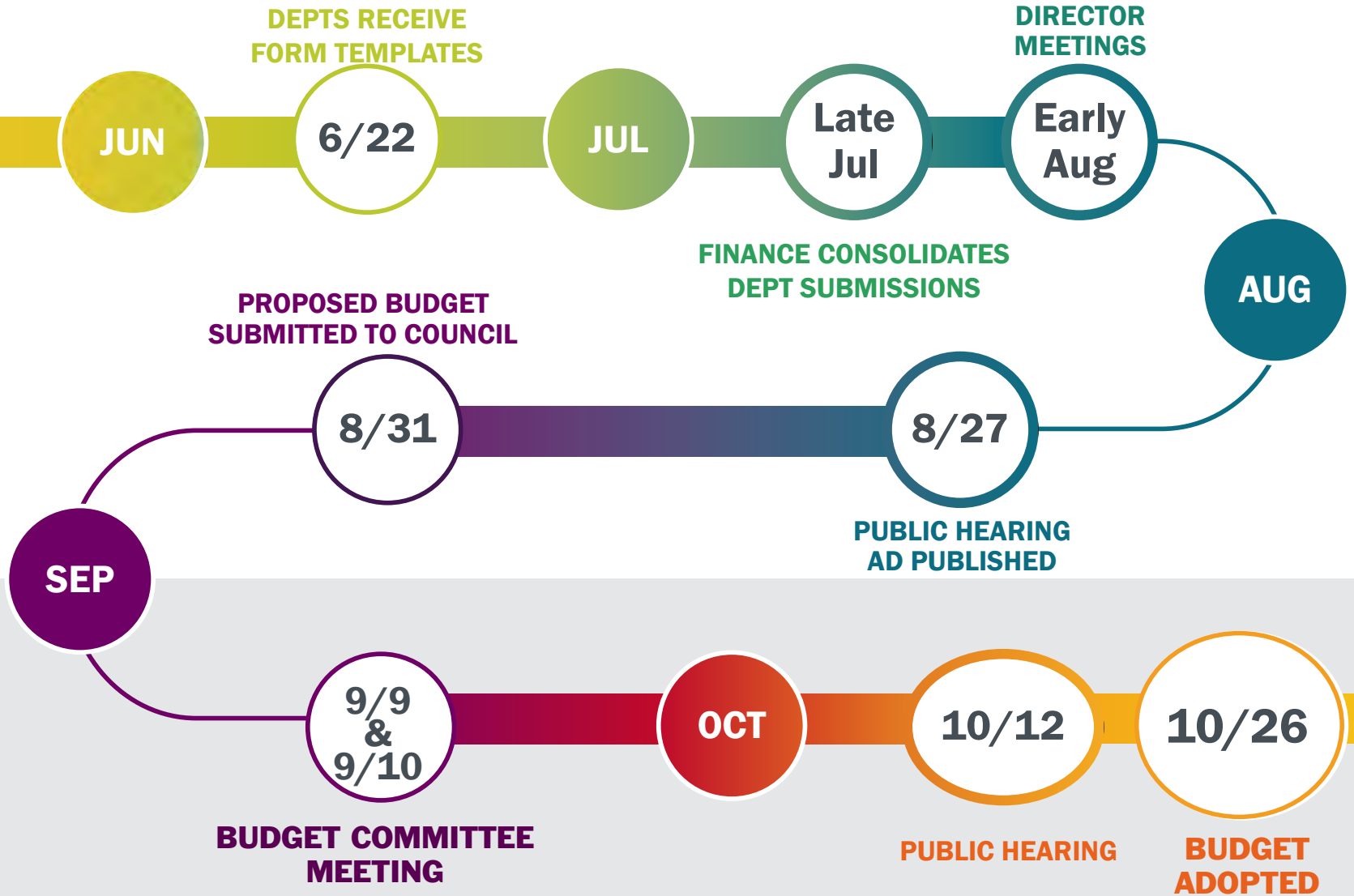
The Capital Projects Funds are used to accumulate resources available and expenditures approved for items that have an estimated life of five or more years including vehicles and large equipment. In providing additional detail on the criteria of operating vs. capital, projects that are appropriated may be continuations of previously completed projects. Projects resulting in improvements to enterprise or special revenue funds are paid directly from those funds.

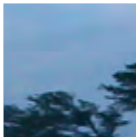
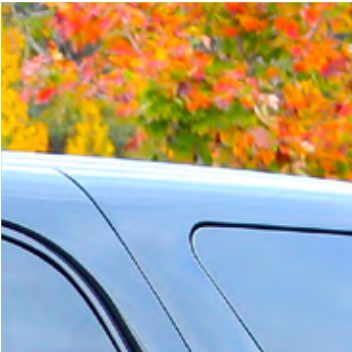
The majority of the city's capital projects are financed on a pay-as-you-go basis. The financing mechanism for pay-as-you-go capital is an inter-governmental fund transfer originating from the general fund. Appropriations for the transfers are made primarily from undesignated fund balance. Additional revenue sources include State Department of Transportation funds for qualified street and highway improvements, grants, and interest earnings. As a matter of practice, the city does not customarily enter into contracts creating improvement districts for citizens whereby a re-payment is required for capital work to be completed. These types of projects customarily are qualified as the responsibility of the appropriate party.

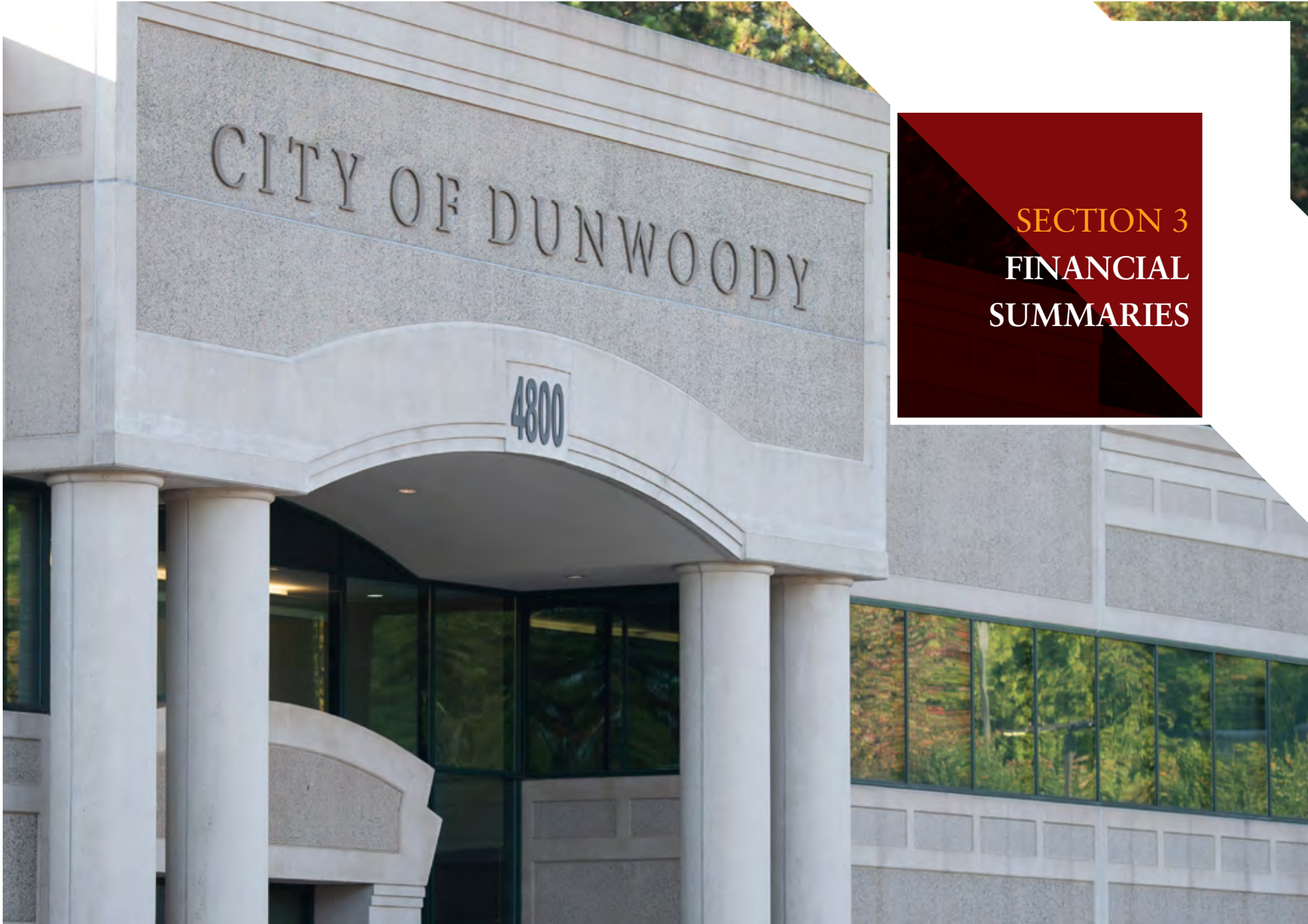
Newly identified capital projects are accumulated throughout the year and are added to the "unfunded" project list. Each of these unfunded projects is prioritized on an on-going basis to allow for direct funding when available. The annual budget process appropriates project specific items as funding is available. When funded capital projects are completed, the remaining balance is transferred to an unallocated capital project account. Routinely, Council discussions apply unfunded budgetary appropriations to projects with the highest priority.

2021 Budget Calendar

Council Input







SECTION 3
FINANCIAL
SUMMARIES

CONSOLIDATED FUND SUMMARY

REVENUE ANTICIPATIONS AND EXPENDITURE APPROPRIATIONS

	Special Revenue Funds				Capital Projects Funds			Enterprise Funds		Total Government	Elimination of Interfund Activity	Net Total Government
	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*	Debt Service Fund	SPLOST Fund*	Capital Projects Fund*	Stormwater Utility Fund			
Revenues												
Property Taxes	\$ 8,156,210									\$ 8,156,210		\$ 8,156,210
Business and Occupational Taxes	2,473,000									2,473,000		2,473,000
SPLOST	-					\$ 5,066,000				5,066,000		5,066,000
Insurance Premium Taxes	2,475,000									2,475,000		2,475,000
Franchise Fees	2,767,500									2,767,500		2,767,500
Other Taxes	566,000		\$ 1,140,000	\$ 51,000						1,757,000		1,757,000
Licenses and Permits	1,385,000									1,385,000		1,385,000
Court Fines	947,000									947,000		947,000
Intergovernmental Revenues (Grants)	-				400,000					400,000		400,000
Charges for Services	377,600	\$ 1,453,095							2,091,000	3,921,695		3,921,695
Contr & Don From Priv Sources	5,000									5,000		5,000
Other Revenues	494,000					1,000			1,000	496,000		496,000
Use of Prior Year Reserves	4,402,600		286,250			100,000	2,472,625	3,450,400	21,790	10,733,665		10,733,665
Subtotal	24,048,910	1,453,095	1,426,250	51,000	400,000	100,000	7,539,625	3,450,400	2,113,790	40,583,070	-	40,583,070
Other Financing Sources												
Operating Transfer In from General Fund						\$ 606,495				\$ 606,495	\$ (606,495)	-
Operating Transfer In from E911 Fund												-
Operating Transfer In from Motor Vehicle Exc	51,000									51,000	(51,000)	-
Operating Transfer In from Hotel/Motel	427,500									427,500	(427,500)	-
Operating Transfer In from SPLOST Fund												-
Total Other Financing Sources	478,500	-	-	-	-	606,495	-	-	-	1,084,995	(1,084,995)	-
Total Revenues	\$ 24,527,410	\$ 1,453,095	\$ 1,426,250	\$ 51,000	\$ 400,000	\$ 706,495	\$ 7,539,625	\$ 3,450,400	\$ 2,113,790	\$ 41,668,065	\$ (1,084,995)	\$ 40,583,070
Expenditures												
City Council	\$ 314,710									\$ 314,710	-	\$ 314,710
City Manager	530,155									530,155	-	530,155
City Clerk	282,960									282,960	-	282,960
Finance & Administration	1,963,946					100,000				2,063,946	-	2,063,946
IT	1,888,359									1,888,359	-	1,888,359
Human Resources	368,788									368,788	-	368,788
Communications	428,050									428,050	-	428,050
Legal	420,000									420,000	-	420,000
Facilities	418,652						100,000			518,652	-	518,652
Municipal Court	616,660									616,660	-	616,660
Police	9,192,515						489,625			9,682,140	-	9,682,140
E911		\$ 1,453,095								1,453,095	-	1,453,095
Public Works	2,449,030		500,000		400,000		6,850,000	3,400,400	\$ 2,113,790	15,713,220	-	15,713,220
Parks	2,958,930						100,000	50,000		3,108,930	-	3,108,930
Community Development	1,676,165									1,676,165	-	1,676,165
Economic Development	311,995									311,995	-	311,995
Contingency	100,000									100,000	-	100,000
Subtotal	23,920,915	1,453,095	500,000	-	400,000	100,000	7,539,625	3,450,400	2,113,790	39,477,825	-	39,477,825
Other Financing Uses												
Operating Transfer Out to Debt Service	\$ 606,495									\$ 606,495	\$ (606,495)	-
Operating Transfer Out to Capital Projects												-
Operating Transfer Out to General Fund			\$ 427,500	\$ 51,000						478,500	(478,500)	-
Payments to Other Entities			498,750			\$ 606,495				1,105,245		1,105,245
Total Other Financing Uses	606,495	-	926,250	51,000	-	606,495	-	-	-	2,190,240	(1,084,995)	1,105,245
Total Expenditures	\$ 24,527,410	\$ 1,453,095	\$ 1,426,250	\$ 51,000	\$ 400,000	\$ 706,495	\$ 7,539,625	\$ 3,450,400	\$ 2,113,790	\$ 41,668,065	\$ (1,084,995)	\$ 40,583,070
Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Denotes a Major Fund

STATEMENT OF REVENUES AND EXPENDITURES

	Audited FY 2019	2020 Prorata Based on June YTD	2020 As Amended	Approved FY 2021
Beginning Fund Balance	\$15,082,649	\$19,259,256	\$19,259,256	\$19,829,206
Revenues				
Property Taxes	9,032,931	9,125,000	8,913,036	8,239,210
Business and Occupational Taxes	3,149,816	2,975,000	2,950,000	2,699,000
Insurance Premium Taxes	3,522,061	3,450,000	3,450,000	2,475,000
Franchise Fees	3,770,111	3,900,000	3,900,000	2,767,500
Other Taxes	757,104	367,200	367,200	257,000
Licenses and Permits	2,527,333	1,643,000	1,643,000	1,385,000
Fines and Forfeitures	1,620,975	1,350,000	1,350,000	947,000
Other Revenues	1,515,581	547,500	547,500	499,000
Intergovernmental	500			
Charges for Services	518,540	506,700	506,700	377,600
Other Financing Sources		933,750		
Use of Prior Yr Reserves		0		
Total Operating Revenue	26,414,952	24,798,150	23,627,436	19,646,310
Expenditures				
City Council	270,137	295,896	295,896	314,710
City Manager	457,755	516,135	516,135	530,155
City Clerk	234,687	217,243	217,243	282,960
City Attorney	359,030	385,000	385,000	420,000
Finance & Administration	1,855,716	886,401	1,851,177	1,963,946
Facilities	334,055	514,457	-147,157	418,652
Human Resources	289,510	374,857	374,857	368,788
Information Technology	1,266,674	1,726,991	1,565,991	1,888,359
Communications	556,764	514,173	514,173	428,050
Municipal Court	508,040	608,566	608,566	616,660
Police	8,879,024	8,833,020	9,193,020	9,192,515
E-911	0	0	0	0
Public Works	2,431,533	2,454,356	2,560,791	2,449,030
Parks	2,408,823	3,048,508	3,048,508	2,958,930
Community Development	2,516,027	1,959,958	1,959,958	1,676,165
Economic Development	272,274	316,127	316,127	311,995
Contingency	14,810	0	0	100,000
Total Operating Expenditures	22,654,859	22,651,688	23,260,285	23,920,915
Other Financing Sources (Uses)				
Use of Prior Year Reserves		-	-	4,402,600
Proceeds from the sale of property	3,152	-	-	-
Transfers In	1,677,919	933,750	933,750	478,500
Transfers Out	(1,264,557)	(730,951)	(730,951)	(606,495)
Total Other Financing Sources (uses)	416,514	202,799	202,799	4,274,605
Fund Balance, December 31	\$19,259,256	\$21,608,517	\$19,829,206	\$19,829,206

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.

GENERAL FUND REVENUE SUMMARY

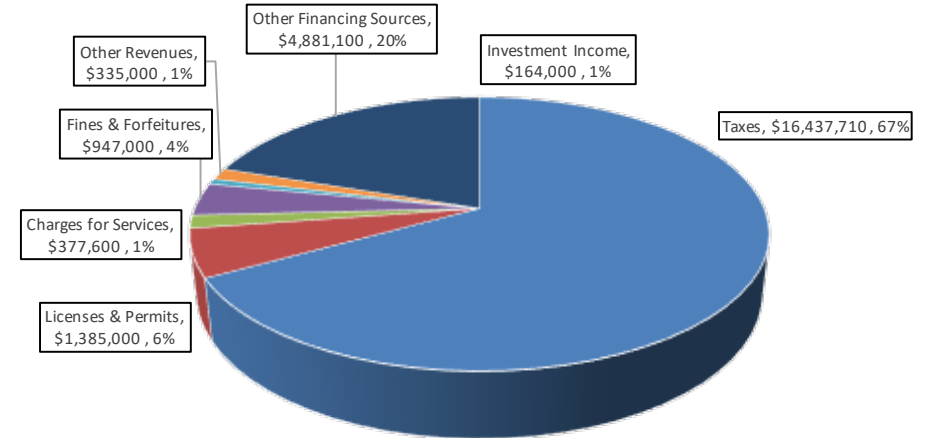
	2019 Actual	2020 Prorata Based on June YTD	2020 As Amended	2021 Approved
Taxes	\$ 20,232,023	\$ 19,817,200	\$ 19,580,236	\$ 16,437,710
Licenses & Permits	2,527,333	1,643,000	1,643,000	1,385,000
Intergovernmental Revenues	500	-	-	-
Charges For Services	518,540	506,700	506,700	377,600
Fines & Forfeitures	1,620,975	1,350,000	1,350,000	947,000
Investment Income	379,028	180,000	180,000	164,000
Contr & Don From Priv Sources	18,527	5,000	5,000	5,000
Miscellaneous Revenue	1,118,026	362,500	362,500	330,000
Use of Prior Yr Reserves	-	-	-	4,402,600
Other Financing Sources	1,681,071	933,750	933,750	478,500
Total General Fund Revenues	\$ 28,096,023	\$ 24,798,150	\$ 24,561,186	\$ 24,527,410



GENERAL FUND REVENUE DETAIL

	2019 Actual	2020 Prorata Based on June YTD	2020 As Amended	2021 Approved
Real Property Tax	\$ 7,691,915	\$ 8,000,000	\$ 8,000,000	\$ 7,239,210
Personal Property Tax	381,247	370,000	370,000	361,000
Motor Vehicle	42,344	35,000	35,000	29,000
MV Title Ad Valorem Tax	-	-	-	-
MV Title Ad Valorem Tx True Up	545,625	400,000	188,036	422,000
Intangibles (Reg & Recording)	143,753	150,000	150,000	105,000
Franchise Fees	3,770,111	3,900,000	3,900,000	2,767,500
Hotel/Motel Tax	-	-	-	-
Alcoholic Beverage Excise Tax	757,104	367,200	367,200	257,000
MVR Excise Tax	-	-	-	-
Excise Tax on Energy	154,536	150,000	150,000	76,000
Business & Occupation Tax	2,946,929	2,750,000	2,750,000	2,473,000
Insurance Premiums Tax	3,522,061	3,450,000	3,450,000	2,475,000
Financial Institutions Tax	202,887	225,000	200,000	226,000
Penalties & int on delinq tax	38,065	20,000	20,000	3,000
Pen & Int on Del Taxes-Busines	35,447	-	-	4,000
Alcoholic Beverage Licenses	67,933	500,000	500,000	457,000
Other Licenses and permits	32,550	15,000	15,000	1,000
Planning & Zoning Fees	16,365	55,000	55,000	12,000
Bldg Structures & Equipment	2,326,375	1,000,000	1,000,000	897,000
OTC Inspections	2,125	5,000	5,000	-
Soil Erosion	11,125	3,000	3,000	-
Plan Review - Fire	55,285	60,000	60,000	18,000
Tree Bank	15,575	5,000	5,000	-
Local Govt Grants	500	-	-	-
Election Qualifying Fees	2,760	-	-	2,000
Special Police Svcs	19,495	17,000	17,000	11,000
Fingerprinting Fee	6,871	6,000	6,000	2,000
Public Safety-Other	88,580	80,000	80,000	48,000
Special Assessments	27,150	20,000	20,000	-
Streetlight Fees	341,625	340,000	340,000	296,600
Charges for services: Parking	433	500	500	1,000
Charges for Goods	-	-	-	-
Rec Program Fees	13,807	11,000	11,000	5,000
Pavilion Rentals	17,425	32,000	32,000	12,000
NSF Fees	394	200	200	-
Municipal Court Fines & Forfeitures	1,620,975	1,350,000	1,350,000	947,000
Cash Confiscation	-	-	-	-
Interest Revenue	379,028	180,000	180,000	164,000
Contr & Don From Priv Sources	16,877	-	-	-
Explorer Donations	1,650	5,000	5,000	5,000
Donations	-	-	-	-
Rents and Royalties	779,136	250,000	250,000	163,000
Rental Income - 4800 Ashford Dunwoody	60,797	62,000	62,000	62,000
Advertising Rental	35,317	30,000	30,000	34,000
Rental Commissions	-	-	-	-
Reimb for damaged property	197,618	-	-	66,000
Other Charges For Svcs	4,046	500	500	1,000
Miscellaneous Revenue	41,112	20,000	20,000	4,000
Proceeds from sale of property	2,745	-	-	-
Transfer In from MVR Tax Fund	108,038	105,000	105,000	51,000
Transfer In from Hotel Motel Fund	1,570,287	828,750	828,750	427,500
Transfer In from Component Unit 960	-	-	-	-
Use of Prior Yr Reserves	-	-	-	4,402,600
Total Department Revenues	\$ 28,096,023	\$ 24,798,150	\$ 24,561,186	\$ 24,527,410

GENERAL FUND REVENUES BY TYPE 2021

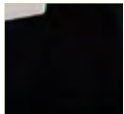
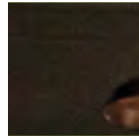


GENERAL FUND DEPARTMENT SUMMARY

	2019 Actual	2020 Prorata	2020	2021
		Based on June YTD	As Amended	Approved
City Council	270,136	295,896	295,896	314,710
City Manager	457,755	516,135	516,135	530,155
City Clerk	234,686	217,243	217,243	282,960
Finance & Administration	1,855,714	1,851,177	1,851,177	1,963,946
Facilities	386,276	514,457	422,794	418,652
Legal	359,030	385,000	385,000	420,000
Information Technology	1,379,675	1,726,991	1,726,991	1,888,359
Human Resources	289,510	374,857	374,857	368,788
Communications	556,764	514,173	514,173	428,050
Municipal Court	508,038	608,566	608,566	616,660
Police	8,879,022	9,193,020	9,193,020	9,192,515
E-911	-	-	-	-
Public Works	2,520,461	2,560,791	2,560,791	2,449,030
Parks & Recreation	2,882,423	3,048,508	3,048,508	2,958,930
Community Development	2,516,027	1,959,958	1,959,958	1,676,165
Economic Development	276,105	316,127	316,127	311,995
Contingency	14,810	-	-	100,000
Transfer Out to Debt Service	585,201	566,099	569,951	606,495
Total General Fund Expenditures	23,971,633	24,648,998	24,561,187	24,527,410

GENERAL FUND ACCOUNT SUMMARY

	2019 Actual	2020 Prorata	2020	2021
		Based on June YTD	As Amended	Approved
Personnel Services	9,794,050	10,403,338	10,389,332	10,923,511
Purchased & Contracted Services	11,156,451	11,461,644	11,265,019	10,763,381
Supplies	1,710,993	2,056,917	2,175,885	2,124,023
Other Costs	-	-	-	110,000
Capital Outlays	45,581	-	-	-
Debt Service	585,201	566,099	569,951	606,495
Transfers	679,356	161,000	161,000	-
Total General Fund Expenditures	23,971,633	24,648,998	24,561,187	24,527,410



GENERAL FUND REVENUE SOURCES

The City levies, collects, and records certain taxes, license fees, permit fees, intergovernmental revenues, charges for service, investment income, fines and forfeitures, and other miscellaneous revenues and financing sources. This policy provides direction in the application, acceptance and administration of revenues the City receives.

DIVERSIFICATION AND STABILITY

All revenues have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on the tax and ratepayers. A diversity of revenue sources can improve a City's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

The City will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

CONSERVATIVE REVENUE ESTIMATES

As part of the annual budget process, an objective analytical process will estimate revenues realistically and prudently. The City will estimate revenues of a volatile nature conservatively.

USER BASED FEES AND CHARGES (EXCHANGE REVENUE)

The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

The City will strive to keep a simple revenue system that will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.

The City's revenue system will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms for subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances (e.g., senior citizen partial tax abatement).

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery.

For services associated with a user fee or charge, a fee shall offset the costs of that service, where possible. Costs of services include direct and indirect costs such as operating and maintenance costs, administrative costs, and charges for the use of capital (e.g., depreciation and debt service).

ALTERNATE REVENUE SOURCES

The City shall seek alternative funding sources whenever possible to reduce the required revenue from non-exchange transactions (e.g., property taxes). Such alternative sources include private and public grants, federal or state assistance, and public and private contributions.

REVENUE COLLECTION

The City will follow an aggressive policy collecting revenues, consistent with state and federal laws. This policy includes charging of penalties and interest, revoking City licenses, and providing for the transferring and assignment of tax executions.

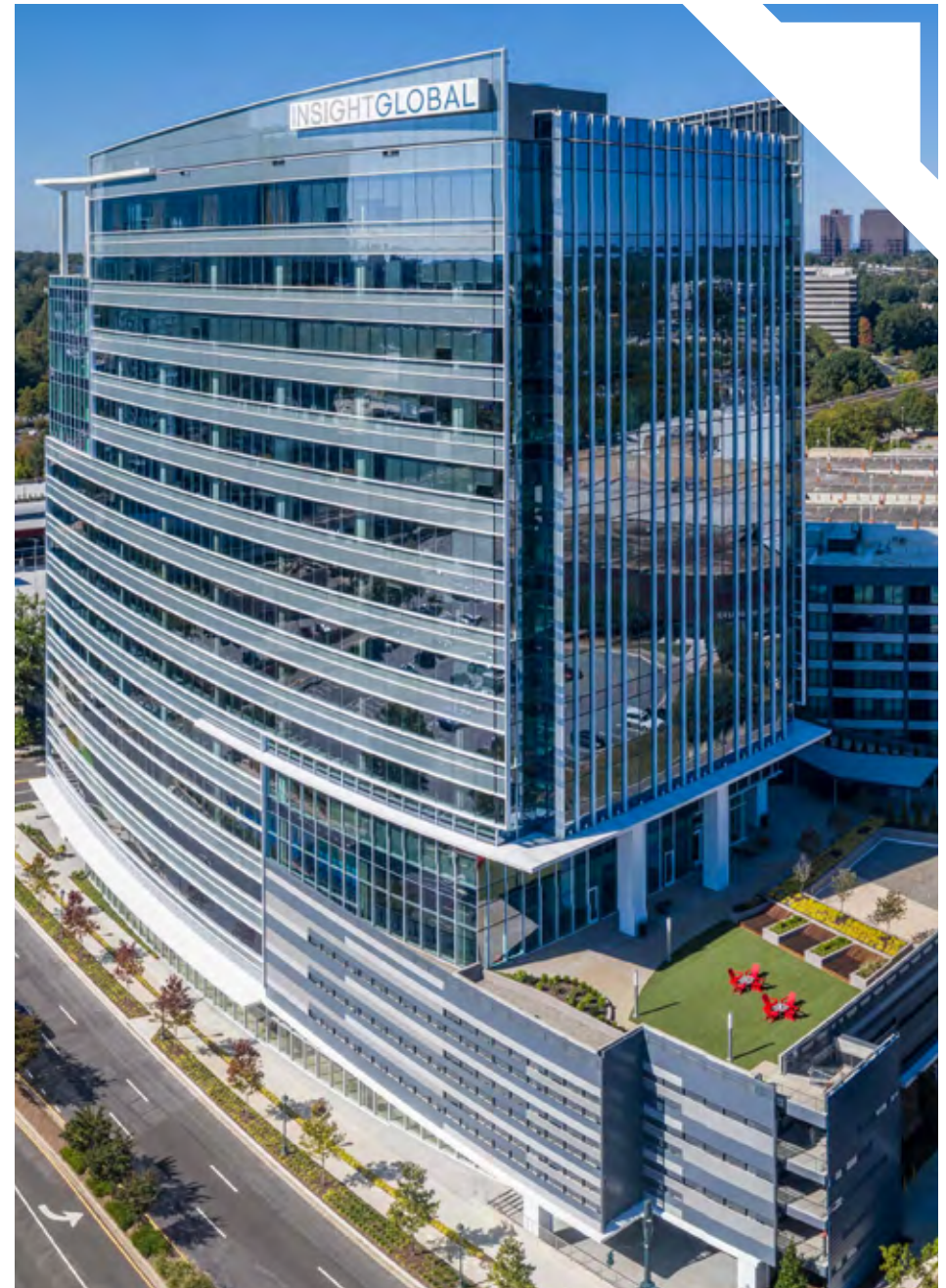
RATES AND CHARGES

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

REVENUE HANDBOOK

A revenue handbook will be established and updated annually as part of the budget process. This handbook will be utilized to adjust all fees, user charges, and applicable taxes or other revenue sources. The handbook will include at least the following information:

- The revenue source
- Legal authorization
- Method of collection
- Department responsible for collection
- Rate or charge history
- Total revenue history

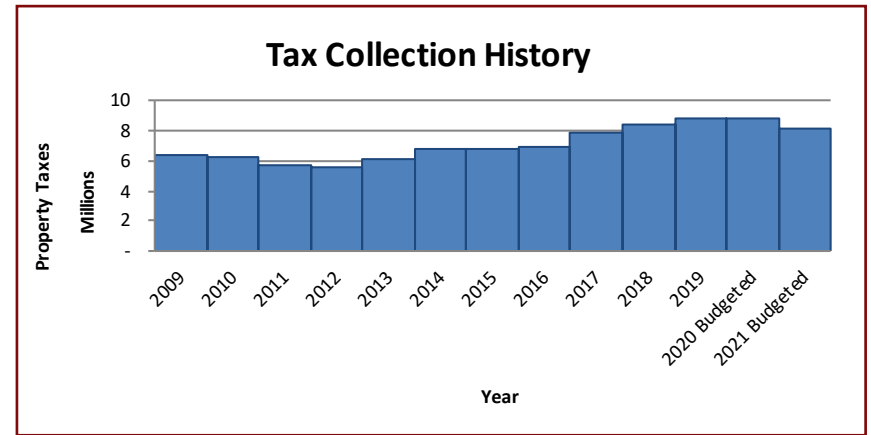


GENERAL FUND MAJOR REVENUES

<i>Major Revenues (Top Ten)</i>	FY 2020 Amended Budget	FY 2021 Approved Budget	\$\$ Variance	% Variance
Taxes:				
Property Taxes	\$8,743,036	\$8,156,210	(586,826)	-6.71%
Franchise Fees	3,900,000	2,767,500	(1,132,500)	-29.04%
Alcohol Beverage Excise Taxes	367,200	257,000	(110,200)	-30.01%
Business and Occupational Taxes	2,750,000	2,473,000	(277,000)	-10.07%
Insurance Premiums Tax	3,450,000	2,475,000	(975,000)	-28.26%
Hotel/Motel Taxes	828,750	427,500	(401,250)	-48.42%
Licenses and Permits:				
Alcohol Beverage Licenses	500,000	457,000	(43,000)	-8.60%
Building Permits	1,000,000	897,000	(103,000)	-10.30%
Charges for Services:				
Streetlight Fees	340,000	296,600	(43,400)	-12.76%
Fines and Forfeitures				
	1,350,000	947,000	(403,000)	-29.85%
Total Major Revenues	23,228,986	19,153,810	(4,075,176)	-17.54%
Other General Fund Revenues	1,332,200	5,373,600	4,041,400	303.36%
Total Revenues	\$ 24,561,186	\$ 24,527,410	\$ (33,776)	-0.14%

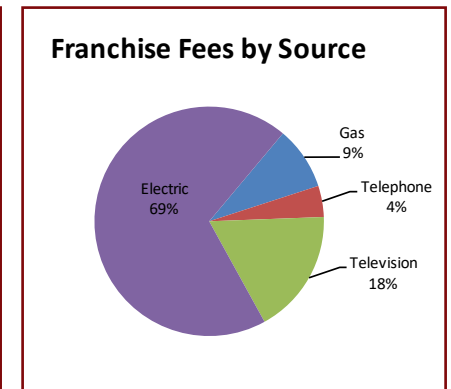
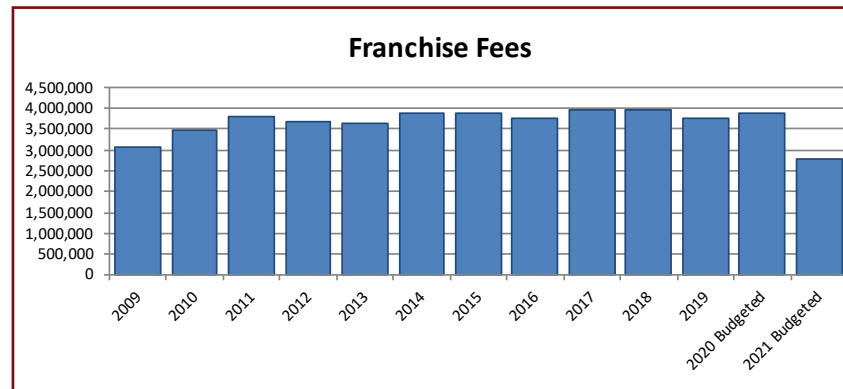
PROPERTY TAXES

The 2021 property taxes projection shows a decrease of 6.71%. The decrease is attributable to property values challenged by property owners with Dekalb County. Several commercial properties were adjusted down to reflect the new Fair Market Value.



FRANCHISE FEES

Franchise fees are charged to utility companies for use of the city streets and right of ways to conduct their private business of delivering telephone, natural gas, television and other fiber optics cable services. This category represents 11% of the total projected revenues.

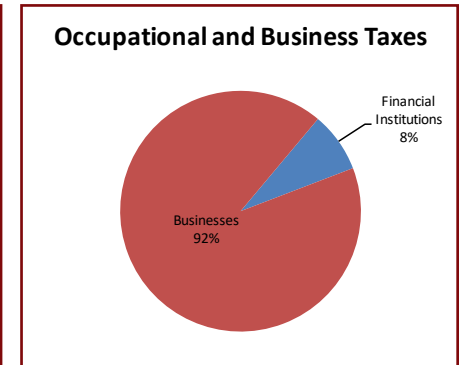


ALCOHOL BEVERAGE EXCISE TAXES

Alcohol beverage taxes are levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes imposed on the distribution of distilled spirits, malt beverages, and wine. Taxes are also imposed on the sale of distilled spirits by the drink. This category represents 1% of the total general fund revenues. The 2021 amount for beverage excise taxes was computed based on the current trend from retailers.

OCCUPATIONAL AND BUSINESS TAXES

Business taxes category includes revenues from businesses and financial institutions occupational license for conducting business within the city. This category represents ten (10%) of the total projected revenues for fiscal year 2021.



INSURANCE PREMIUMS TAXES

This category includes revenues from excise taxes on insurance premiums written by insurance companies conducting business within the City. Excise taxes on insurance premiums written by insurance companies conducting business within the City are allocated from the state to local governments based on current census data. Official census data is updated every ten years. Unless the State changes the tax system, this tax will remain flat until the next official census, only changing slightly due to growth in the industry. This category represents 10% of the total general fund revenues. The insurance premiums taxes for 2021 are estimated based on amounts received in prior years with an increase to reflect anticipated growth.

HOTEL/MOTEL EXCISE TAXES

Hotel/Motel taxes are excise taxes that are charged for rooms or accommodations furnished by hotels. This category represents two percent (2%) of total fund revenues. The 2021 estimate was based on 2020 collections from Hotels that were devastated by the COVID-19 impact on room rentals. This is currently projected to be down by 48% of the 2020 amended projection.



ALCOHOL BEVERAGE LICENSES

An Alcohol Beverage Privilege License is required for any establishment selling Alcohol Beverages for consumption on or off premises within the City limits of Dunwoody. The 2021 estimated amount is computed based on the current level of alcohol beverage license holders and is 2% of total projected revenues.

BUILDING PERMITS

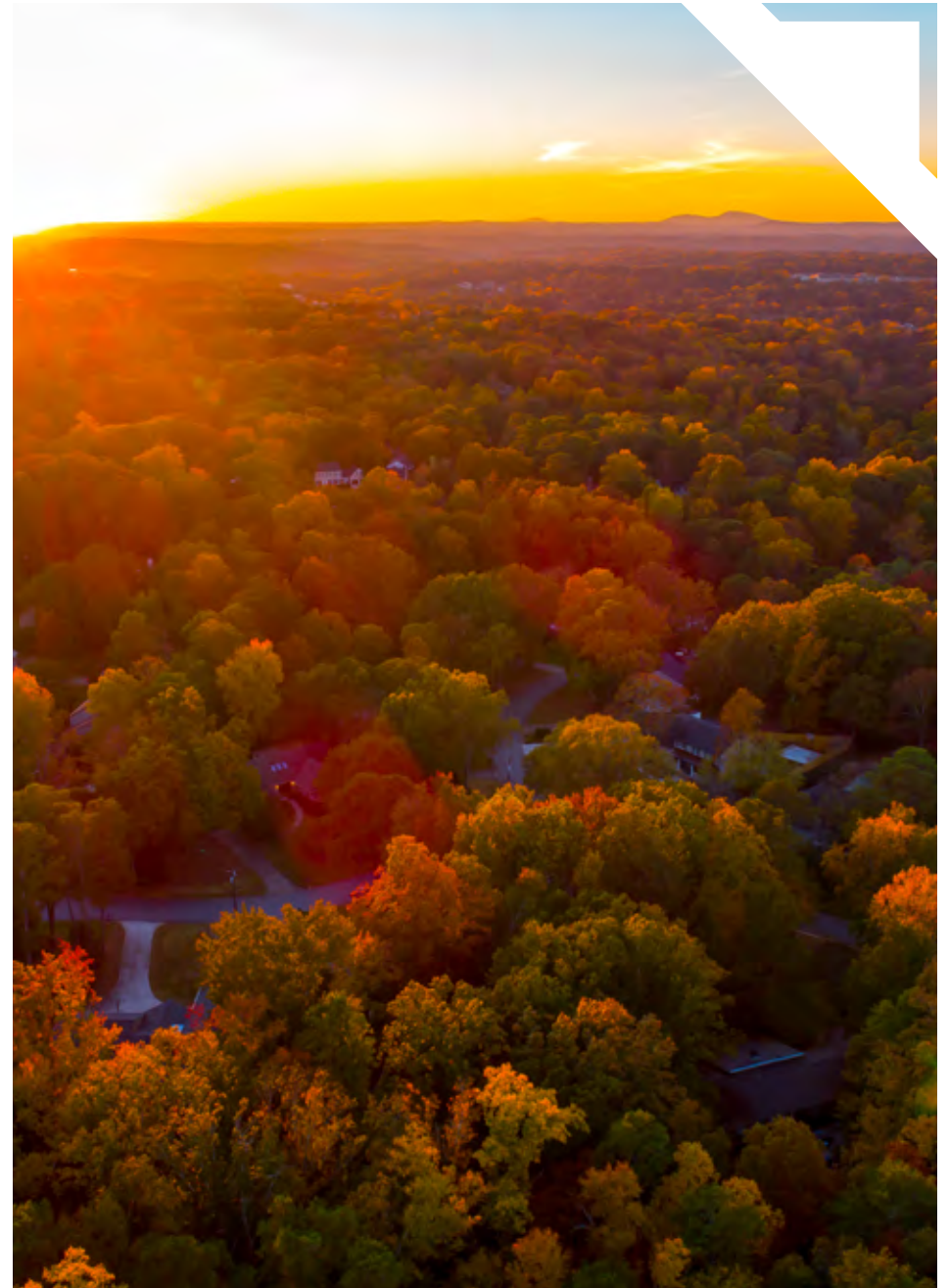
All construction activities within the City must be permitted through the Community Development Department. This ensures that all construction is done in accordance with the codes set for the by the City of Dunwoody, Dekalb County, and the State of Georgia. The 2021 estimated amounts are 4% of the total projected revenues.

STREETLIGHT FEES

Street lights are installed on the City maintained streets of the City of Dunwoody by petition. In areas with underground utilities, street light poles are not installed as part of the normal electric service. Therefore, the cost of the electricity must be paid by homeowners or by the developer. The 2021 estimated amount are projections based on historical trend data and adjusted as needed for anticipated rate increases from Georgia Power.

STORMWATER MAJOR REVENUES

The 2021 estimates include the Municipal Cost Index (MCI) Percentage Increase. This index is designed to show the effects of inflation on the cost of municipal services.



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. Maintaining a list of these needed projects will provide a method of tracking and planning for the future needs of the City. Every effort will be made to identify those projects committed by the City Council through legislative action.

BUDGET CONTROL REPORTS

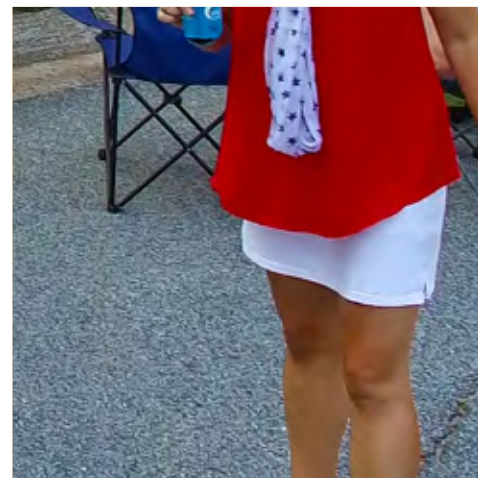
The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments timely monthly financial reports comparing actual revenues and outstanding encumbrances and expenditures with budgeted amounts.

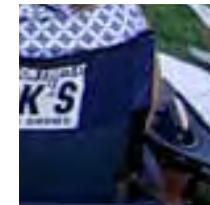
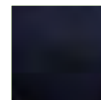
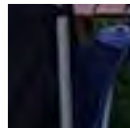
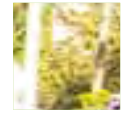
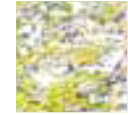
AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

APPROPRIATIONS AT YEAR END

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







SECTION 4
CAPITAL
AND DEBT

CAPITAL PROJECTS LISTING

	Projects 2016	Projects 2017	Projects 2018	Projects 2019	Projects 2020	Projects 2021
Recurring/Routine Capital Expenditures (Amended budget)						
Public Works Resurfacing and Roads Projects	\$ 3,148,495	\$ 2,970,000	\$ 3,006,393	\$ 5,272,449	\$ 4,637,044	\$ 6,012,434
Intersection Enhancements	3,260,000	1,250,000	595,000	300,000	1,355,682	800,000
Multi-Use Trails and Sidewalk Improvements and Additions	806,000	715,000	1,440,000	150,000	1,300,000	3,837,966
Public Safety Equipment	200,000	-	-	643,905	1,421,000	489,625
City Buildings	-	-	-	100,000	100,000	100,000
Parks Improvements	133,000	4,100,000	-	100,000	3,984,000	150,000
	<u>\$ 7,547,495</u>	<u>\$ 9,035,000</u>	<u>\$ 5,041,393</u>	<u>\$ 6,566,354</u>	<u>\$ 12,797,726</u>	<u>\$ 11,390,025</u>
Nonrecurring/Nonroutine Capital Expenditures (Amended budget)						
Traffic Calming	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Police Department Machinery and Equipment	-	-	-	15,000	-	-
Equipment for Detective	-	-	23,000	-	-	-
City Hall Planning & Design	250,000	-	-	-	-	-
GIS Server	21,500	-	-	-	-	-
Speed / Message Trailer	11,200	-	-	-	-	-
Interview Room Recording Upgrade/ Replacement	10,000	-	-	-	-	-
Patrol Officers Capital	135,000	-	90,000	-	-	-
Detective Capital	25,000	-	-	-	-	-
Park Surveillance Cameras	271,000	-	-	-	-	-
FIPP ⁽¹⁾ -2016 Unallocated Balance	250,000	-	-	-	-	-
Data Switch Replacement	56,700	-	-	-	-	-
Wireless Communication Link for Traffic Signals and Cameras	26,000	-	-	-	-	-
NDCAC Bathroom Renovation	115,000	-	-	-	-	-
Vehicle Charging Station	28,090	-	-	-	-	-
MARTA Bus Shelter Replacement Brook Run	-	25,000	-	-	-	-
FIPP ⁽¹⁾ -2017 Unallocated Balance	-	250,000	-	-	-	-
FIPP ⁽¹⁾ -2018 Unallocated Balance	-	-	250,000	-	-	-
E-plan Software	-	-	25,000	-	-	-
Virtual Host Replacement	-	-	-	18,000	-	-
Storage Area Network (SAN) Replacement	-	-	-	95,000	95,000	-
Firewall Replacement and upgrade	-	-	-	-	72,000	-
Power Protection equipment for server room	-	-	-	-	15,000	-
PCMS Football Field Lighting	-	-	-	-	170,500	-
Ashford Dunwoody Commuter Trail Phase I - Hotel/Motel	-	-	-	-	250,000	-
Ashford Dunwoody Commuter Trail Phase II - Hotel/Motel	-	-	-	-	600,000	250,000
Path Connection to Central Parkway (Perimeter Park)	-	-	-	-	-	250,000
	<u>\$ 1,199,490</u>	<u>\$ 375,000</u>	<u>\$ 388,000</u>	<u>\$ 128,000</u>	<u>\$ 1,202,500</u>	<u>\$ 500,000</u>
Total Capital Projects	<u>\$ 8,746,985</u>	<u>\$ 9,410,000</u>	<u>\$ 5,429,393</u>	<u>\$ 6,694,354</u>	<u>\$ 14,000,226</u>	<u>\$ 11,890,025</u>

⁽¹⁾ FIPP-Facilities Improvement Partnership Program

CAPITAL PROJECT FUNDING BY DEPARTMENT

Department	ADOPTED BUDGETS						
	Projects 2015	Projects 2016	Projects 2017	Projects 2018	Projects 2019	Projects 2020	Projects 2021
General Government	\$ 895,620	\$ 578,200	\$ 275,000	\$ 250,000	\$ 213,000	\$ 300,000	\$ 100,000
Public Safety	591,500	381,200	-	113,000	658,905	494,319	489,625
Public Works	6,745,000	7,240,495	5,035,000	5,041,393	5,722,449	7,382,101	11,150,400
Recreation	3,825,000	519,000	4,100,000		100,000	225,000	150,000
Community Development	-	28,090	-	25,000	-	-	-
	<u>\$ 12,057,120</u>	<u>\$ 8,746,985</u>	<u>\$ 9,410,000</u>	<u>\$ 5,429,393</u>	<u>\$ 6,694,354</u>	<u>\$ 8,401,420</u>	<u>\$ 11,890,025</u>

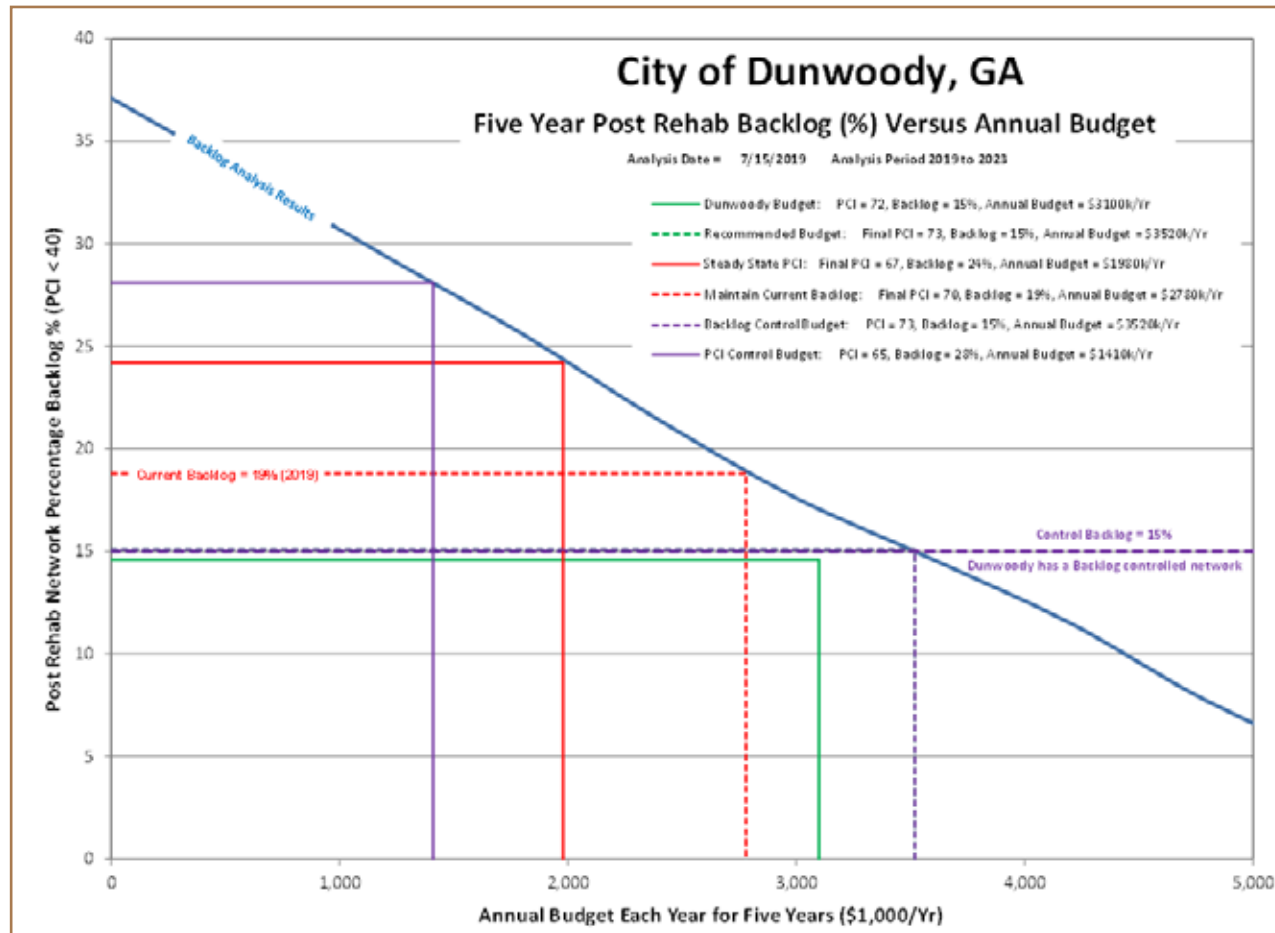
OPERATIONAL IMPACT OF FY2021 CAPITAL PROJECTS

Project Name	Estimated Net Annual Impact of FY 2021 Capital Projects on Operating Budget FY						
	FY 2021	2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total
General Government	100,000	-	-	-	-	-	-
Public Safety	489,625	-	-	-	-	-	-
Public Works	11,150,400	17,300	34,800	35,900	44,400	44,900	177,300
Recreation	150,000	-	-	-	-	-	-
Total Capital Projects & 5 Year Impact on Operational Budget	<u>\$ 11,890,025</u>	<u>\$ 17,300</u>	<u>\$ 34,800</u>	<u>\$ 35,900</u>	<u>\$ 44,400</u>	<u>\$ 44,900</u>	<u>\$ 177,300</u>

OPERATIONAL IMPACT OF FY2021 CAPITAL PROJECTS

CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE RESURFACING CAPITAL PROJECT

The level of funding allocated to resurfacing has been determined based on an evaluation of the life cycle costs of maintaining the city's streets in overall good condition. The city most recently measured the condition rating of its streets in 2018 and the recommended funding levels are based on the analysis in that report. Several funding levels were evaluated as shown in the graph below and an annual budget between \$3.1 and \$3.5 million was recommended in order to maintain a good condition rating while keeping the percentage of streets in poor condition at a manageable level.



Fiscal Year 2021 TRANSPORTATION CAPITAL PROJECT FUNDING
Focus on Connectivity

**CONCEPT AND
DESIGN PHASE
2021**

**Ashford Dunwoody Road Path
Phase II**
FY2021 \$250K Design and ROW
Phase

Mt Vernon Road
Corners Dr. to Mt. Vernon Place – Improve-
ments FY2021 \$200K Design Phase
2026 Anticipated Construction

Tilly Mill Road Shared Use Path
FY2021 \$150K Design
FY2024 \$1.0M Anticipated
Construction

Tilly Mill Road Sidewalk
Peeler Road to West Madison Drive
FY2021 \$100K Design
FY2023 \$1.0M Anticipated
Construction

**CONSTRUCTION
PHASE
2021**

Mt Vernon Place Sidewalk
FY2021 \$200K Construction
Overall Project Budget \$250K

Winters Chapel Path Phase I
FY2021 \$1.1M Construction
Overall Project Budget \$2.2M

Old Village Run - Sidewalk
FY2021 \$500K Construction

Sidewalk on Chamblee
Dunwoody Road and Dunwoody Road
from Oakpointe Place to City Limit
FY2021 \$450K Construction

**INTERSECTION
IMPROVEMENT
2021**

**Chamblee Dunwoody @
Spalding Drive**
FY2021 \$300K
Overall Project Budget \$2.1M

**Chamblee Dunwoody @
Womack Road**
FY2021 \$200K Design and ROW Phase

**Mount Vernon Road @
Chamblee Dunwoody Road**
Signal Replacement
FY2021 \$300K

DEBT ISSUANCE AND MANAGEMENT

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

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

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

COMPUTATION OF LEGAL DEBT LIMIT

Assessed Value	\$ 3,094,270,362
Debt Limit 10% of Assessed Value	<u>\$ 309,427,036</u>
Debt Applicable to Debt Limit (at 12/31/19)	<u>\$ 8,865,530</u>
Unused Legal Debt Limit	\$ 300,561,506

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.

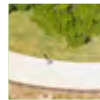
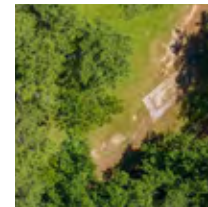
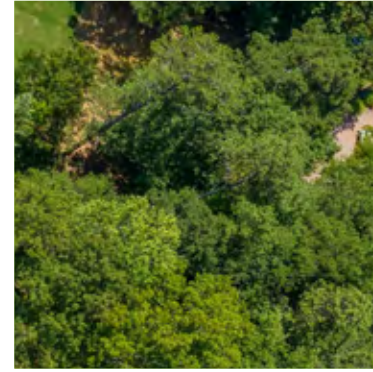
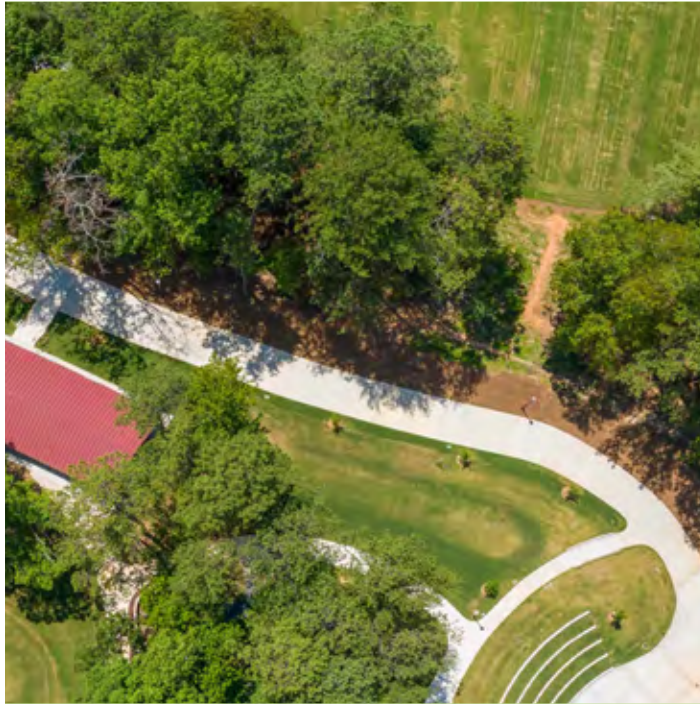
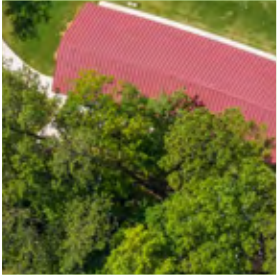
As indicated above, the legal debt margin of the City of Dunwoody beginning in fiscal year 2021 is \$300,561,506. This amount is based on the 2020 tax digest dated July 2020. The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. This means that when a majority of the voters in the City approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in amount that is sufficient to pay the bonds at maturity and the interest earned on the bonds.

Appropriations	BONDS		
	Principal	Interest	Total
Fiscal Year Ending December 31			
2021	432,872	171,252	604,124
2022	482,571	162,189	644,760
2023	536,035	152,105	688,140
2024	593,525	140,922	734,447
2025	655,323	128,559	783,882
2026	721,727	114,926	836,653
2027	793,058	99,930	892,988
2028	869,657	83,469	953,126
2029	951,890	65,435	1,017,325
2030	1,040,145	45,714	1,085,859
2031	1,788,727	35,417	1,824,144
	<u>\$ 8,865,530</u>	<u>\$ 1,199,918</u>	<u>\$ 10,065,448</u>

The City is obligated under an agreement through a financial institution to borrow funds from the Georgia Municipal Association for a city hall project. The total amount represents this note as of December 31, 2020. The interest rate on the note is 1.98%.

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

	Pay-As-You-Go	Debt Financing
Advantages:	No interest costs. Interest savings can be used to financial additional projects.	Allows for shorter time period for financing major projects.
	No legal or bond covenant requirements.	Allocates cost to citizens who receive the related benefits.
	No debt service payments required.	Expands capital improvement program.
	No additional tax levy is required.	Referendum approval indicates public support of the project.
	Conserve debt capacity and achieve a more favorable credit rating.	Usually required for revenue generating facilities.
Disadvantages:	Long savings period to finance major construction projects.	Interest costs.
	Allocates costs of project to citizens that may not benefit.	Additional tax levy may be required to repay debt.
	Limits capital improvement program to funds available.	Legal restrictions set by statute on debt issuance.
	Reserves cannot be established before the construction of revenue generating facilities.	Bond covenant requirements.
	Inflationary costs.	Voter approval may be required.





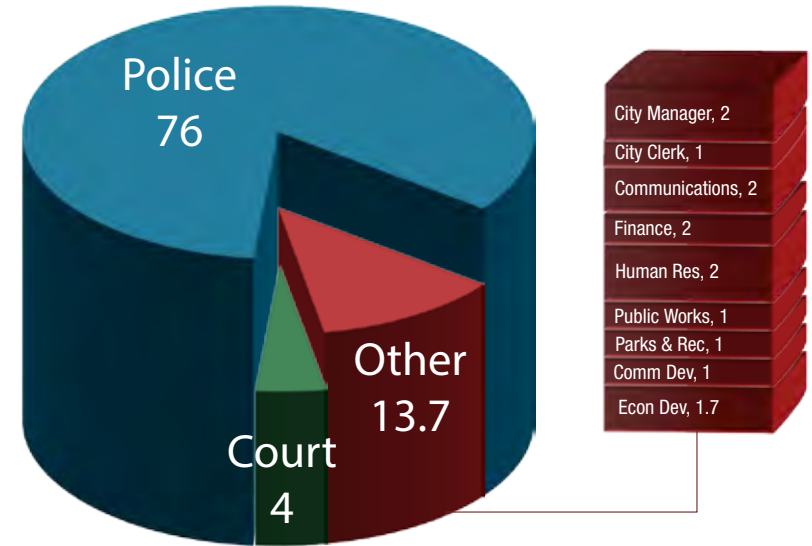
SECTION 5
DEPARTMENTAL
BUDGET DETAIL

PERSONNEL POSITION CONTROL

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

PERSONNEL POSITION SUMMARY

Department	FY2019	FY2020	FY2021
City Manager	2	2	2
City Clerk	1	1	1
Finance & Administration	1	1	2
Municipal Court	4	4	4
Human Resources	2	2	2
Communications	-	-	2
Police	76	76	76
Public Works	1	1	1
Parks & Recreation	1	1	1
Community Development	1	1	1
Economic Development	1.7	1.7	1.7
Total Full-Time Equivalent Approved Positions	90.7	90.7	93.7



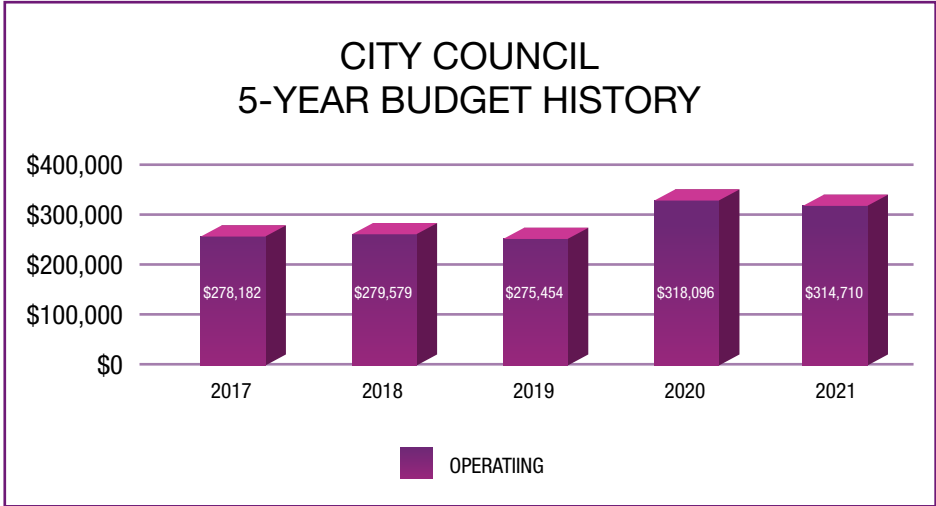
Positions that were added in FY2021 are as follows:

- Finance & Administration - contract position was converted to Assistant Finance Director
- Communications - contract positions were converted to Communications Director and Manager



Function	The Dunwoody City Council is comprised of six members who represent three districts and a Mayor who serves the entire city. These seven members have an equal voice in governing the City. Council members serve four-year terms. Every other year three council seats are up for re-election. The Mayor runs for re-election during seven years coinciding with the presidential race.
Positions	City of Dunwoody Mayor and 6 City Council Members
Mission Statement	To provide the highest quality of life for those who live, work, or play in our community, and to foster an environment where businesses can prosper. We will serve all stakeholders in a transparent manner resourceful, efficient, progressive, and professional leadership.
Current FY 2020 Budget	\$295,896
FY 2021 Adopted Budget	\$314,710
Change from PY Budget	\$18,814
Reason(s) for Change	<ul style="list-style-type: none"> Increase in group health insurance offset by reduction in travel and small equipment for I-Pads

Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
511100.00 - Regular Salaries	\$88,848	\$88,000	\$88,000	\$88,000
512100.00 - Group Insurance	109,737	118,566	118,566	128,903
512200.00 - Social Security	4,536	5,456	5,456	5,457
512300.00 - Medicare	1,061	1,276	1,276	1,276
512700.00 - Worker's Compensation	160	98	98	124
521200.00 - Professional Services	-	5,000	5,000	5,000
521300.00 - Technical Services	-	1,000	1,000	1,000
522200.00 - Repairs & Maintenance	2,800	2,500	2,500	2,500
522300.00 - Rentals	293	-	-	-
523100.00 - Property/Liability Insurance	40,620	44,915	45,000	49,050
523200.00 - Communications	1,153	4,000	6,500	4,200
523400.00 - Printing & Binding	113	2,500	2,300	2,300
523500.00 - Travel	6,268	3,000	3,500	6,700
523600.00 - Dues & Fees	1,860	3,000	3,000	3,000
523700.00 - Education & Training	5,765	1,000	1,000	6,500
531100.00 - Supplies	2,485	4,000	4,000	4,000
531300.00 - Food	2,621	4,000	4,000	2,000
531400.00 - Books & Periodicals	-	700	700	700
531600.00 - Small Equipment	1,816	-	4,000	4,000
	\$270,136	\$289,011	\$295,896	\$314,710

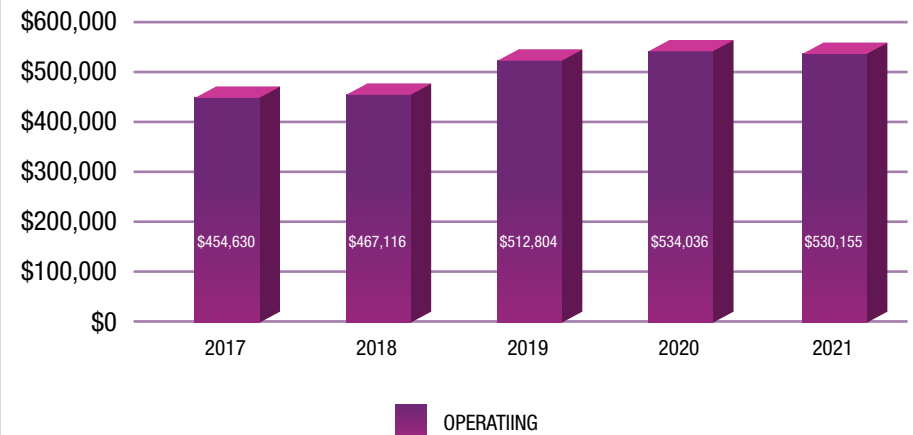


CITY MANAGER

Function	The City Manager oversees the day-to-day operations of all City departments and supervises the department heads. In addition, he prepares a draft city budgets each year with the options for Council consideration. He researches and makes recommendations about topics of interest to the City Council. He spends a great deal of time meeting with citizens and citizen groups to better understand their needs, providing executive leadership that encourages good performance by City workers, and operating the City with a professional understanding of how all city functions operate together to their best effect.
Positions	2 Full Time Employees
Mission Statement	To develop a responsive, dynamic, representative local government organization that continually assesses its purpose and seeks the most effective and efficient techniques and technologies for serving the community.
Current FY 2020 Budget	\$516,135
FY 2021 Adopted Budget	\$530,155
Change from PY Budget	\$14,020
Reason(s) for Change	<ul style="list-style-type: none"> Decrease in travel and education and training expenses.

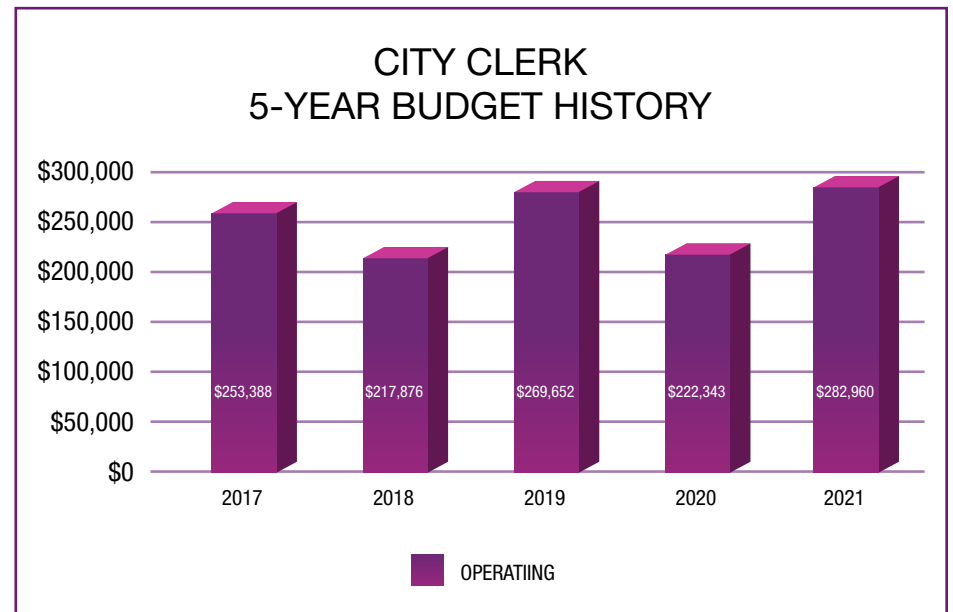
Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
511100.00 - Regular Salaries	\$314,144	\$354,839	\$354,839	\$369,326
512100.00 - Group Insurance	43,394	45,171	45,171	46,992
512300.00 - Medicare	4,513	4,987	4,987	5,288
512400.00 - Retirement	64,258	73,149	73,149	73,582
512400.01 - 401a Match	10,731	14,069	14,069	14,229
512700.00 - Worker's Compensation	932	821	821	1,026
521200.00 - Professional Services	-	-	-	-
522200.00 - Repairs & Maintenance	-	-	-	-
523200.00 - Communications	1,737	1,452	1,452	-
523400.00 - Printing & Binding	121	-	-	-
523500.00 - Travel	503	4	1,000	1,000
523600.00 - Dues & Fees	2,255	2,185	5,076	4,327
523700.00 - Education & Training	575	-	5,071	1,000
531100.00 - Supplies	2,350	2,632	2,000	1,000
531300.00 - Food	1,041	25	1,500	1,000
531400.00 - Books & Periodicals	285	94	500	385
531600.00 - Small Equipment	916	500	1,500	1,000
579000.00 - Contingency	10,000	3,000	5,000	10,000
	\$457,755	\$502,929	\$516,135	\$530,155

CITY MANAGER 5-YEAR BUDGET HISTORY



Function	The City Clerk’s office is responsible for compliance with Federal, State and City mandates and regulations governing official City Council meetings, actions, and documentation; Elections, codification of City ordinances; and, City-wide policies and procedures concerning official government records.
Positions	1 Full Time Employee
Mission Statement	To assist the citizens and staff of the City of Dunwoody by providing prompt, courteous, and professional service that facilitates the transparent flow of information between the City, its citizens, and its stakeholders. This department manages agendas and minutes for the City Council as well as City boards and commissions. It also maintains organized and accurate records of all contracts, agreements, resolutions, ordinances, and other documents relevant to the City of Dunwoody.
Current FY 2020 Budget	\$217,243
FY 2021 Adopted Budget	\$282,960
Change from PY Budget	\$65,717
Reason(s) for Change	<ul style="list-style-type: none"> Increase in professional services due to the costs associated with the 2021 election.

Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
511100.00 - Regular Salaries	\$119,383	\$120,947	\$120,947	\$121,695
512100.00 - Group Insurance	10,281	11,062	11,062	11,302
512300.00 - Medicare	1,760	1,669	1,669	1,803
512400.00 - Retirement	19,454	20,263	20,263	21,387
512400.01 - 401a Match	4,751	4,712	4,712	4,974
512700.00 - Worker's Compensation	213	135	135	169
521200.00 - Professional Services	39,641	3,829	5,000	70,000
521300.00 - Technical Services	1,250	800	1,300	1,300
522200.00 - Repairs & Maintenance	30,459	28,977	35,170	36,180
523200.00 - Communications	1,307	1,043	2,180	1,000
523300.00 - Advertising	1,179	-	1,000	1,500
523400.00 - Printing & Binding	177	-	500	1,000
523500.00 - Travel	72	1,078	1,150	3,750
523600.00 - Dues & Fees	370	210	310	330
523700.00 - Education & Training	745	-	3,320	3,320
531100.00 - Supplies	1,439	519	1,200	1,500
531300.00 - Food	364	65	1,000	1,000
531400.00 - Books & Periodicals	-	-	225	250
531600.00 - Small Equipment	1,841	-	6,100	500
542000.00 - Machinery & Equipment	-	-	-	-
	\$234,686	\$195,309	\$217,243	\$282,960



2020 ACCOMPLISHMENTS

- The City Clerk’s Office continues working with all departments to ensure records are purged or retained in compliance with the Local Government Retention Schedule
- Coordinated training for various City boards, with the training provided by the City Attorney’s office and outside legal counsel
- The Clerk’s Office continues working with our department directors and with other municipalities to recommend proposed revisions to the Georgia Local Government Retention Schedule
- Served as a member of the Wellness Committee and attended all meetings
- Provided support to Mayor, Council, and all City departments
- Responded to all open records requests pursuant to the Georgia Open Records Act
- Continued oversight of Municipal Court

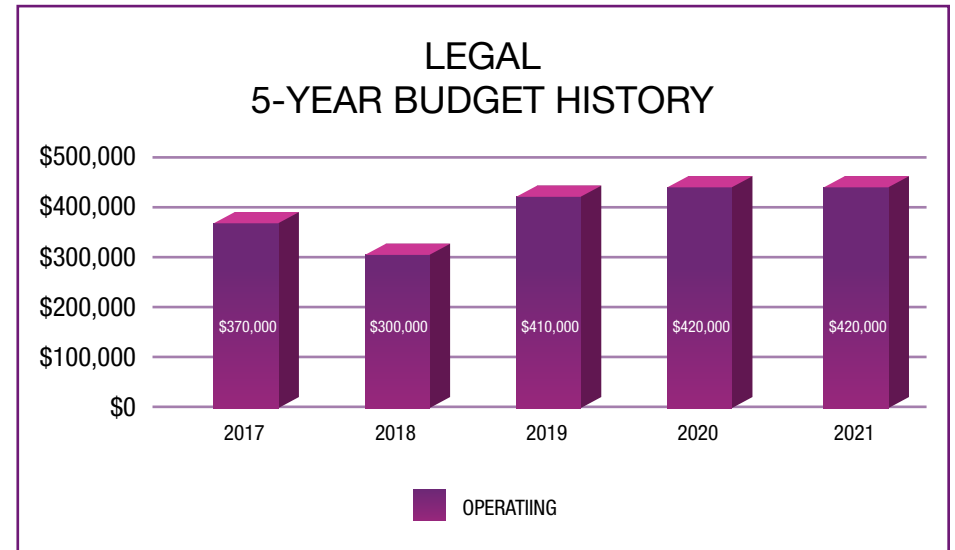
2021 GOALS AND OBJECTIVES

- Continue working with all departments to ensure records are purged and retained in compliance with the Local Government Retention Schedule
- Conduct open records training for all staff members
- Coordinate training for all City boards
- Assist with implementation and training of new email archiver
- Perform all aspects of work related to the November 2021 General Election, including publication of all required ads, qualifying candidates for office, and receiving of all candidate filing records to ensure compliance with state law

Key Performance Indicators	Actual FY 2017	Actual FY 2018	Actual FY 2019	YTD (Sep 2020) FY 2020
Number of agendas published by 5:00 p.m. Thursday prior to City Council Meeting	53	29	29	35
Number of ordinances and resolutions digitized within one week of Council action	70	55	64	46
Number of open records requests	3,346	3,671	4,431	2,817

Function	The City Attorney’s office provides sound legal counsel to the City’s elected officials, department, and agencies, and prosecutes violations of Civil Ordinances in Dunwoody Municipal Court. They also represent the City in litigation.
Positions	Contract
Mission Statement	To provide timely and accurate professional services to the City Council, City Manager, staff and the City boards and commissions, involving all legal matters of municipal concern. The City Attorney serves at the pleasure ad direction of the City Council.
Current FY 2020 Budget	\$410,000
FY 2021 Adopted Budget	\$420,000
Change from PY Budget	\$10,000
Reason(s) for Change	

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
521200.00 - Professional Services	71,886	70,000	70,000	120,000
521200.01 - Prof Svcs-Legal	159,959	240,000	240,000	200,000
521200.02 - Prof Svcs-Litigation	54,726	100,000	100,000	100,000
523200.00 - Communications	4		-	-
531100.00 - Supplies	86		-	-
531300.00 - Food	78		-	-
531600.00 - Small Equipment	39		-	-
	286,778	410,000	410,000	420,000



2020 ACCOMPLISHMENTS

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

2021 GOALS AND OBJECTIVES

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

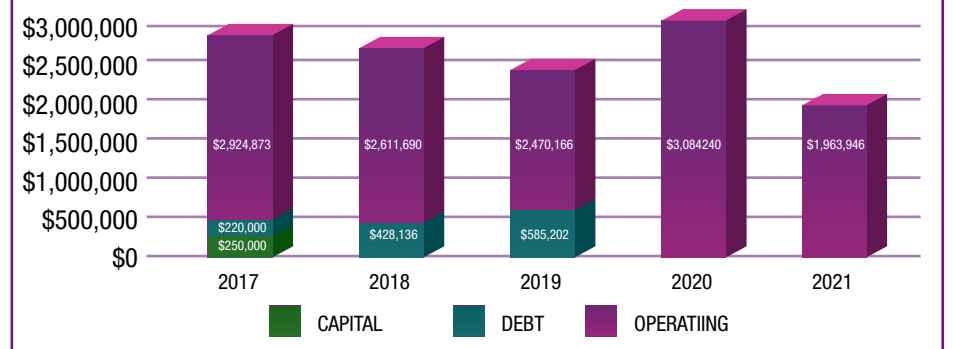
FINANCE & ADMINISTRATION

Function	The Finance and Administration Department is responsible for all financial operations, contract administration, physical plant, administrative and facility services and coordinating the annual audit. The divisions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Purchasing, Contract Administration, Human Resources, and Facilities.
Positions	2 Full Time Employees and Consultants
Mission Statement	To provide all stakeholders in a transparent and efficient manner with professional, courteous, and reliable services that are timely and accurate. The department is responsible for all financial operations, information technology, contract administration, administrative services, facility services, and coordinating the annual audit.
Current FY 2020 Budget	\$2,843,919
FY 2021 Adopted Budget	\$1,963,946
Change from PY Budget	-\$879,973
Reason(s) for Change	<ul style="list-style-type: none"> Reduction in Repairs and Maintenance, Food and Small equipment Moved Facilities and Debt Service out from Finance and Administration

Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
511100.00 - Regular Salaries	\$134,163	\$199,559	\$200,832	\$247,692
512100.00 - Group Insurance	17,229	44,721	44,439	52,183
512300.00 - Medicare	1,909	2,521	2,996	3,599
512400.00 - Retirement	20,559	33,374	36,068	42,689
512400.01 - 401a Match	4,678	5,526	8,389	9,928
512700.00 - Worker's Compensation	285	184	184	475
512900.00 - Other Employee Benefits	3,141	-	10,000	5,000
521100.01 - Official/Admin Svcs	1,231,311	1,099,367	1,059,243	1,132,770
521200.00 - Professional Services	66,118	68,368	73,000	65,500
521300.00 - Technical Services	56,970	50,700	42,900	49,000
522200.00 - Repairs & Maintenance	200,079	156,060	270,044	50,500
522300.00 - Rentals	45,815	23,394	23,610	-
523100.00 - Property/Liability Insurance	97,046	110,712	110,000	81,750
523200.00 - Communications	6,402	6,584	8,940	7,300
523300.00 - Advertising	1,968	678	3,880	3,880
523400.00 - Printing & Binding	2,636	2,580	5,500	7,080
523500.00 - Travel	3,074	-	1,700	5,500
523600.00 - Dues & Fees	37,441	48,669	55,115	52,000
523700.00 - Education & Training	3,488	1,056	2,500	3,500
523900.00 - Other Purchased Services	91,850	67,985	115,328	104,500
531100.00 - Supplies	15,118	17,112	29,300	12,100
531230.00 - Utilities	140,821	107,157	145,000	-
531270.01 - Diesel	-	348	2,500	-
531300.00 - Food	17,368	2,465	18,000	20,000
531400.00 - Books & Periodicals	110	-	1,500	1,000
531600.00 - Small Equipment	1,830	1,788	3,000	6,000
541300.01 - City Hall Building Imp	40,581	-	-	-
611000.00 - Transfers Out-Debt	585,201	566,099	569,951	-
611000.01 - Transfers Out - Capital	-	-	-	-
	\$2,827,193	\$2,617,005	\$2,843,919	\$1,963,946

** Moved to Cost Center 8000 in 2021

FINANCE & ADMIN : 5-YEAR BUDGET HISTORY



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

2020 ACCOMPLISHMENTS

- Re-bid Municipal Services for Contracted areas, bid out the website re-design, Public Arts Master Plan and all Public Works and Parks maintenance, as well as, major infrastructure.
- Worked with the Audit Committee, Budget Committee and the Retirement Plan Committee; attended all meetings.
- Completed the 2019 Comprehensive Annual Financial Report remotely.
- Re-Initiated the Purchase Order System to track encumbrances and commitments.
- Cleaned up 2019 and 2020 Budgets in Incode for more effective reporting.

2021 GOALS AND OBJECTIVES

- Attain award of Comprehensive Annual Financial Report and Distinguished Budget Award from the Government Finance Officers Association (GFOA)
- Find an appropriate platform for improvements in electronic payments
- Work with Council, Lobbyists and state delegation during 2021 legislative session



Function	The Revenue Administration Division is responsible for collecting excise taxes pursuant to City ordinances as well as processing and administering occupation tax certificates, alcohol licenses, massage regulatory licenses, secondhand dealer permits, alcohol pouring permits, solicitor permits, and other City revenues.
Positions	Consultants
Mission Statement	To provide the City of Dunwoody with a true advantage by facilitating innovative and creative technologies solutions, enabling our workforce to perform their jobs more efficiently and timely, and allowing our citizens and businesses to have access to information and City services anywhere and anytime to achieve a better quality of life.

2020 ACCOMPLISHMENTS

- Worked with Code Enforcement on the non-renewed Occupational Tax for businesses that were in business but had not renewed.
- Worked with Code Enforcement on the Multi-Family apartment complexes to ensure inspection compliance.

2021 GOALS AND OBJECTIVES

- Remain focused on providing excellent customer service and improving revenue processes.

KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2017	Actual FY 2018	Actual FY 2019	YTD (Sep 2020) FY 2020
Number of new licenses issued	261	225	146	171
Number of license renewals issued	2,266	2,870	2,287	2,157

Function	The Facilities operation was split out from the Finance and Administration Summary so the expenses could be tracked on the Facilities operation expenses.
Mission Statement	This department covers the safety and preservation of City Facilities and the general maintenance related to that function.
Current FY 2020 Budget	\$992,745
FY 2021 Adopted Budget	\$418,652
Change from PY Budget	-\$574,093
Reason(s) for Change	<ul style="list-style-type: none"> Debt Service was split out into a separate cost center.

Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
521200.00 - Professional Services	\$0	\$0	\$0	\$0
521300.00 - Technical Services	569	-	-	-
522200.00 - Repairs & Maintenance	154,974	185,000	205,044	188,186
522300.00 - Rentals	44,892	20,250	20,250	23,000
523100.00 - Property/Liability Insurance	-	35,000	35,000	38,150
523200.00 - Communications	748	-	-	1,416
531100.00 - Supplies	2,694	15,000	15,000	15,000
531230.00 - Utilities	140,821	145,000	145,000	152,200
531270.00 - Gasoline	-	-	-	-
531270.01 - Diesel	-	350	2,500	700
531600.00 - Small Equipment	997	-	-	-
541300.00 - Buildings	-	-	-	-
541300.01 - City Hall Building Improvement	40,581	-	-	-
542000.00 - Machinery & Equipment	-	-	-	-
611000.00 - Transfers Out-Debt	532,979	566,099	569,951	-
611000.01 - Transfers Out - Capital	52,222	-	-	-
	\$971,477	\$966,699	\$992,745	\$418,652

HUMAN RESOURCES DIVISION

Function	The Human Resources Division is responsible for providing support to department managers and employees regarding employment, training, employee relations, benefits, compensation and safety in order to attract, develop, motivate and retain a diverse workforce within a supportive work environment.
Positions	2 Full Time Employees
Mission Statement	To provide outstanding customer service and stewardship of resources in attracting, selecting, and retaining a high performing, diverse workforce.
Current FY 2020 Budget	\$374,857
FY 2021 Adopted Budget	\$368,788
Change from PY Budget	-\$6,069
Reason(s) for Change	<ul style="list-style-type: none"> Reduction in Professional Services and Employee Wellness expenses. In FY2020 completed the salary survey.

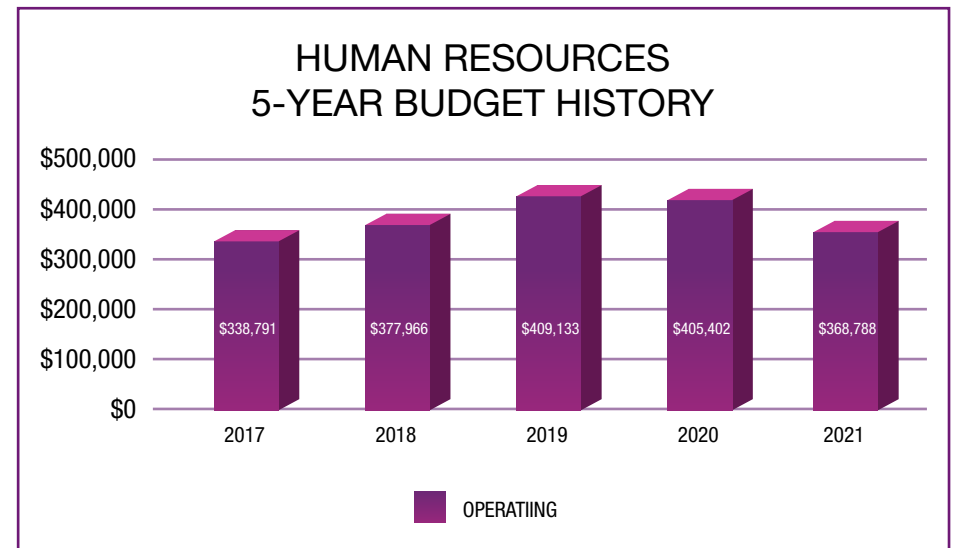
Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
511100.00 - Regular Salaries	\$174,879	\$183,039	\$183,039	\$190,680
512100.00 - Group Insurance	28,747	30,730	30,730	42,420
512300.00 - Medicare	2,519	2,567	2,567	2,787
512400.00 - Retirement	28,237	31,162	31,162	33,055
512400.01 - 401a Match	6,971	7,247	7,247	7,687
512700.00 - Worker's Compensation	306	207	207	259
512900.00 - Other Employee Benefits	-	6,250	6,250	6,650
512900.01 - OEB: Wellness	20,045	4,000	30,000	5,600
521200.00 - Professional Services	2,500	40,000	40,000	15,000
521300.00 - Technical Services	1,579	8,000	8,000	5,200
523200.00 - Communications	1,056	2,600	2,600	100
523300.00 - Advertising	-	1,500	1,500	1,500
523400.00 - Printing & Binding	-	1,000	1,000	500
523500.00 - Travel	-	4,800	1,000	1,000
523600.00 - Dues & Fees	821	622	950	1,250
523700.00 - Education & Training	21,111	12,500	24,355	52,100
531100.00 - Supplies	654	2,250	2,250	1,000
531300.00 - Food	85	-	-	-
531400.00 - Books & Periodicals	-	-	-	-
531600.00 - Small Equipment	-	2,000	2,000	2,000
	\$289,510	\$340,474	\$374,857	\$368,788

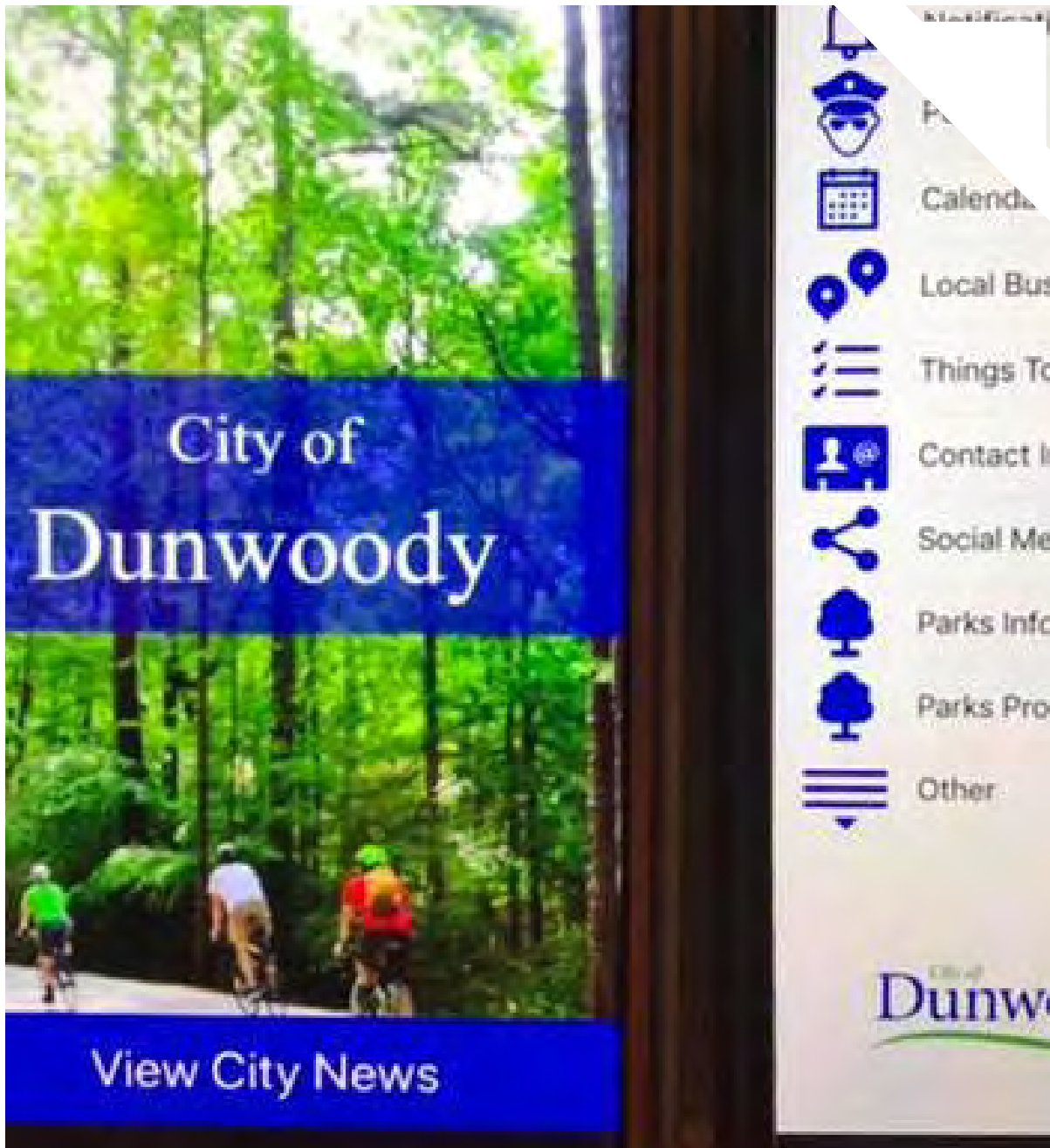
2020 ACCOMPLISHMENTS

- Early this year, the Human Resources Department partnered with the Police Department to provide First Amendment Audit training to all City employees and consultants.
- Human Resources participated in many legal training webinars on various aspects of COVID-19 issues in the workplace, distributing information about the Families First Coronavirus Response Act (FFCRA) to all employees.
- Chairing the City's Wellness Committee, which promotes the Wellness Program. Other accomplishments include conducting a salary survey to ensure that the City remains in a competitive position; completing the performance evaluation process and implementing merit increases for all City employees;

2021 GOALS AND OBJECTIVES

- Provide ongoing employee training
- Follow insurance trends and choose vendors that will provide the most effective savings to the City without sacrificing customer service
- Promote the employee wellness program and seek to implement new ideas to maintain a culture of wellness at the City





Function	The Information Technology Division is responsible for providing the City and its residents appropriate and cost-justified technology tools and solutions to collaboratively enable the delivery of services.
Positions	Consultants
Mission Statement	To provide the City of Dunwoody with a true advantage by facilitating innovative and creative technological solutions, enabling our workforce to perform their jobs more efficiently and timely, and allowing our citizens and businesses to have access to information and City services anywhere and anytime to achieve a better quality of life.
Current FY 2020 Budget	\$1,726,991
FY 2021 Adopted Budget	\$1,888,359
Change from PY Budget	\$161,368
Reason(s) for Change	<ul style="list-style-type: none"> Increase reflects additional security and network costs along with moving telecommunication costs from other departments to this one.

2020 IT ACCOMPLISHMENTS

- IT Team has received the equipment and will schedule the upgrade for the City's primary storage systems and virtual hosts as soon as available
- IT team has begun the process of transitioning to Azure Government for cloud replication to ensure availability and security
- IT Team has received Fortinet Firewalls and begun the transition/configuration
- Maintained an SLA response and resolved rate of over 90%
- Began the transition of all desktops to laptops
- Began the process to upgrade Council Chambers technology
- Began the transition to WorkSpace One for MDM Solution
- Configured KnowBe4 to improve the "human firewall"

2020 GIS ACCOMPLISHMENTS

Focus on enabling staff to create and contribute GIS data and content and provide the public with useful ways to access content.

- Further integrated GIS and Cityworks and streamlined workflows
- Expand 3D Mapping of buildings beyond Perimeter Center area into the rest of Dunwoody and begin mapping trees and/or canopy
- Head the City's efforts to 'Complete The Count', an initiative to increase Census response rates through public education and outreach
- Migrate maps and processes to ArcGIS Pro
- Storm Water and Road Easement cataloging and mapping

2021 GOALS AND OBJECTIVES

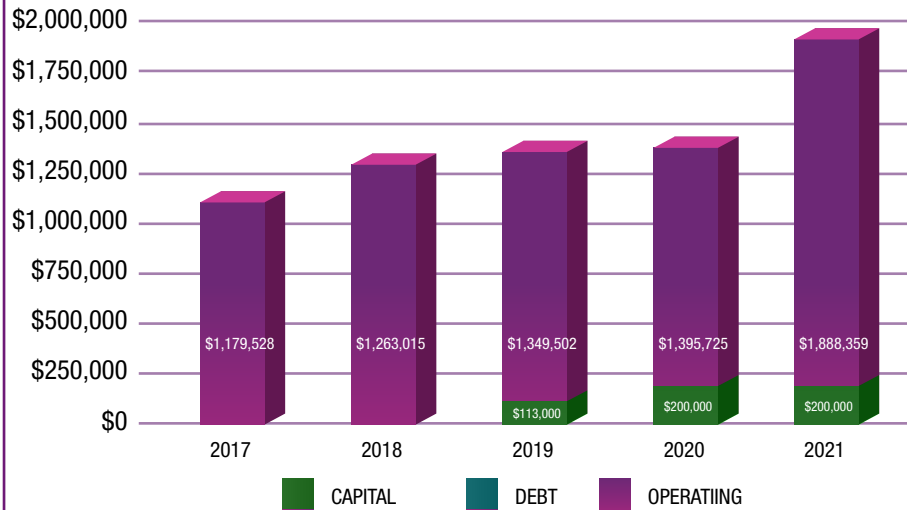
2021 IT Goals

- Complete projects in progress from 2021
- Upgrade Email to the Cloud
- Upgrade Barracuda to the Cloud
- Power redundancy upgrade at City Hall
- Network redundancy at City Hall
- Upgrade all End of Life Switches
- Upgrade the Voice Gateways and Call Manager

2021 GIS Goals

- Waze 2-Way Integration (currently 1-way where we receive their feed but do not contribute to it)
- GIS Server Upgrade and Redundancy
- Smartmap Application Migration to ArcGIS Online Platform
- Further integrate GIS and Cityworks, streamline workflows, and configure single sign-on across both platforms
- Tree Canopy Study, Analysis, 3D Visualization
- Zoning Case Entitlement Record Keeping and Mapping
- Storm Water and Road Easement cataloging and mapping
- GIS Outreach Program for city staff and citizen engagement
- NG9-1-1 Next Generation 911 and Other Public Safety Initiatives (EMS / Ambulance)

INFORMATION TECHNOLOGY 5-YEAR BUDGET HISTORY



Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
521100.01 - Official/Admin Svcs	\$792,694	\$837,877	\$837,877	\$858,585
521200.00 - Professional Services	3,094	-	-	-
521300.00 - Technical Services	10,169	10,000	12,000	67,200
522200.00 - Repairs & Maintenance	283,754	400,000	417,010	454,724
522300.00 - Rentals	4,922	8,379	9,004	7,000
523200.00 - Communications	147,882	176,400	176,400	352,650
523400.00 - Printing & Binding	180	-	-	200
523600.00 - Dues & Fees	146	-	-	-
523700.00 - Education & Training	-	10,000	12,000	6,000
531100.00 - Supplies	908	6,000	95,700	8,000
531600.00 - Small Equipment	22,925	45,000	6,000	134,000
611000.01 - Transfers Out - Capital	113,000	161,000	161,000	-
	\$1,379,674	\$1,654,656	\$1,726,991	\$1,888,359

KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2017	Actual FY 2018	Actual FY 2019	YTD (Sep 2020) FY 2020
Number of help desk tickets	1,323	1,439	1,582	2,662
Number of help desk tickets resolved successfully	1,287	1,340	1,533	2,651
Number of Zoom Meetings Hosted by IT ⁽¹⁾				171
Percentage of Phish-Prone for City of Dunwoody staff ⁽¹⁾				8.2%
Number of failures in Phishing Test fo City of Dunwoody staff ⁽¹⁾				38

Function	The Communications and Public Relations Division is responsible for helping other City departments and facilities identify what information and messages need to be conveyed to Dunwoody's diverse audiences and make sure that this is done in the most effective manner possible.
Positions	2 Full Time Employees
Mission Statement	To consistently brand and promote the City of Dunwoody and its many assets, inspirations, and potential, focusing on our history, our citizens, and our exciting vision of bold new directions for the future.
Current FY 2020 Budget	\$514,173
FY 2021 Adopted Budget	\$428,050
Change from PY Budget	-\$86,123
Reason(s) for Change	<ul style="list-style-type: none"> • Eliminated the printed version of the Dunwoody Digest and the Community Survey • This department was brought in house during the 2021 rebid process resulting in savings

2020 ACCOMPLISHMENTS

- Census outreach: Encouraged participation using social media messaging; bag giveaways; direct mailings to low-response zip codes, including bilingual postcards; yard signs in English, Spanish and Hindi in low-response zip codes; bus shelter ads in high-traffic areas; popcorn giveaway in apartment communities; Dunwoody Digest cover story; What's Up Dunwoody podcast; Census Day at the Dunwoody Farmers Market
- Developed educational campaign for the following initiatives: Silent Partners (video, press release, ads, fliers, tri-fold brochure, special webpage, social media), Dunwoody's VRU ordinance (video, press release, ads, social media, coverage by AJC & Fox5), Community Development's Stream Buffer ordinance (social media, print ad, special webpage), bikes on sidewalks (videos, social media, ad)
- Created Light the Way campaign to celebrate the Class of 2020, received great support and involvement from residents, businesses and police
- Supported public input projects with press releases, ads, social media, web pages, video: Comp Plan, Public Art Survey, Chamblee Dunwoody/Womack intersection improvement plan
- Reimagined State of the City: Even though we had to cancel at the last minute due to COVID, we brought costs down dramatically and eliminated sponsorships to plan a community-focused event. Brought production of featured

video in-house (video released during pandemic was viewed 8.5K times on Facebook). This plan will serve as our guide for 2021

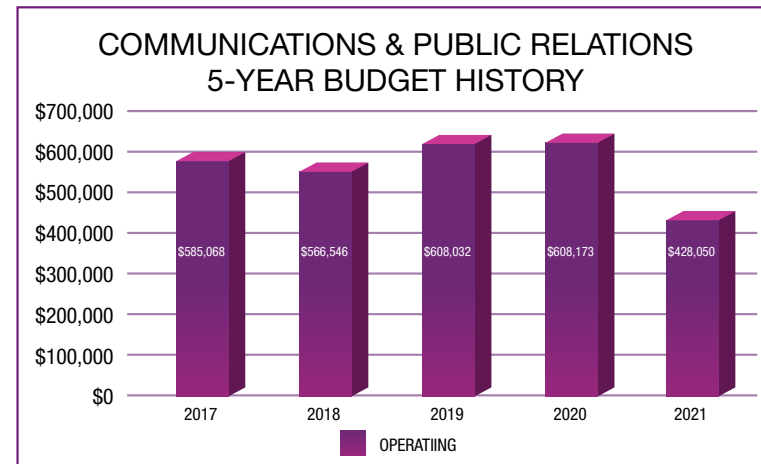
- Media coverage – Mayor Deutsch on MSNBC, CNN, Fox 5 live shots at Brook Run Park, Forbes feature on restaurants, Atlanta Magazine feature on outdoor dining, Atlanta Business Chronicle Market Report, Georgia Trend
- Promotion of Dunwoody's Picnic Table Project: included project website, map, press release and social media with great engagement and positive feedback
- Bid out website revamp and worked with Granicus to build a mobile-friendly, ADA compliant website that's more intuitive and easier to use and manage. It's also more cost-effective. Due to be released toward the end of 2020
- Brook Run ribbon cutting: shot and shared a socially-distanced celebration, highlighted improvements with drone and interactive images
- COVID-19: Created special information web page, web alert bar and FAQ page to keep the community informed; shared updates on closings, executive orders and reopenings through press releases and social media; supported small business with Restaurant Passport; created share graphics on safe shopping, shelter-in-place, city government at work, mental health resources, masks; created testing signs for parks and community
- Reimagined the design of KPI reports to make them easier to share and digest

2021 GOALS AND OBJECTIVES

- Lead a new Community Survey, which happens every 3 years
- Develop welcome packets for new businesses and new residents with swag and information about city resources
- Continue rollout of the new website with emphasis on ADA compliance and regular updates

- Work with all city departments to promote, communicate and engage with residents on various 2021 capital and planning projects
- Manage, promote and host grand openings and milestones
- Work with Economic Development on promoting activities and investment in the Dunwoody Perimeter Market and Dunwoody Village
- Work cooperatively with Dunwoody-based nonprofit sponsors to support and market events and celebrations

Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
511100.00 - Regular Salaries	\$0	\$0	\$0	\$198,385
512100.00 - Group Insurance	-	-	-	60,100
512300.00 - Medicare	-	-	-	2,884
512400.00 - Retirement	-	-	-	34,208
512400.01 - 401a Match	-	-	-	7,955
512700.00 - Worker's Compensation	-	-	-	228
521100.01 - Official/Admin Svcs	328,853	335,423	335,423	-
521200.00 - Professional Services	11,098	10,580	12,500	14,750
521300.00 - Technical Services	58,489	70,000	74,500	26,290
523200.00 - Communications	10,573	10,588	10,600	-
523300.00 - Advertising	57,541	29,501	44,400	33,100
523400.00 - Printing & Binding	64,698	17,724	19,000	36,500
523600.00 - Dues & Fees	3,413	2,500	2,500	2,500
531100.00 - Supplies	15,841	3,761	4,750	6,400
531300.00 - Food	1,684	4,500	4,500	2,500
531400.00 - Books & Periodicals	185	-	-	750
531600.00 - Small Equipment	4,389	5,285	6,000	1,500
	\$556,764	\$489,862	\$514,173	\$428,050



KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2017	Actual FY 2018	Actual FY 2019	YTD (Sep 2020) FY 2020
Number of media inquiries	232	238	110	148
Number of public engagement opportunities/community meetings/events	33	42	42	45
Number of attendees at engagement opportunities/community meetings/events	8,657	9,985	10,355	5,425
Unique visitors to Dunwoody website	155,015	155,844	212,957	190,907
Unique page views on Dunwoody website	547,317	556,577	757,748	566,723
Number of Facebook posts	380	405	1,067	768
Number of Tweets	357	449	1,035	619

Function	The Municipal Court has jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody, Georgia. Utilizing the most steadfast technology, the Administration of Dunwoody Municipal Court will ensure accuracy of all court records, account for all fines and fees receipted in a transparent manner, and strive to provide expeditious, fair, and reliable adjudication of all cases while providing courteous customer service to its customers and community.
Positions	4 Full Time Employees
Mission Statement	To provide fair and impartial jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody.
Current FY 2020 Budget	\$608,566
FY 2021 Adopted Budget	\$616,660
Change from PY Budget	\$8,094
Reason(s) for Change	<ul style="list-style-type: none"> Reduction in the small equipment expense as laptops were replaced in 2020

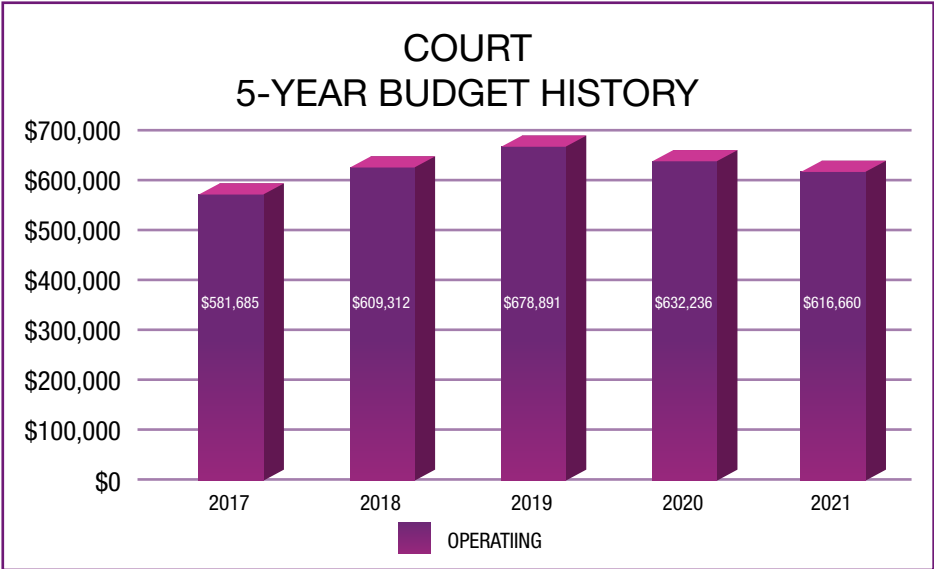
2020 ACCOMPLISHMENTS

- The first two quarters of the year Court processed 4,579 citations
- The court successfully reset and mailed out over 2,000 citations after cancelling court for three months due to COVID-19
- The court added three additional court sessions per week to make up for sessions cancelled due to COVID-19
- I prepared the Dunwoody Municipal Court COVID-19 pandemic policy and procedures, required by the Council of Municipal Court Judges Best Practice & Guidelines. The policy and procedures were submitted to the Administrative Office of Courts as a requirement to open the Municipal Court successfully
- Continued our call notify campaign to customers as a reminder of upcoming court dates, failure to appear and amnesty announcements
- The court completed its audit of our bench and probation warrants
- Successfully transitioned from CSRA Probation Services to Professional Probation Services

2021 GOALS AND OBJECTIVES

- Staff will continue mandated municipal clerk training and future developmental training opportunities
- Continue to report records electronically with the Department of Driver Services within 10 days of disposition
- Continue to update Computerized Criminal Histories through GCIC within 30 days of disposition
- The court will explore virtual court software to improve efficiency

Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
511100.00 - Regular Salaries	\$192,360	\$206,546	\$206,546	\$204,822
511300.00 - Overtime Salaries	363	7,800	7,800	2,201
512100.00 - Group Insurance	51,355	67,046	67,046	72,472
512300.00 - Medicare	2,782	2,838	2,838	3,084
512400.00 - Retirement	31,474	34,448	34,448	36,578
512400.01 - 401a Match	2,438	8,011	8,011	8,507
512700.00 - Worker's Compensation	3,308	237	237	296
521200.00 - Professional Services	56,148	65,000	65,000	62,900
521200.03 - Prof Svcs-Court Solicitor	99,033	120,000	120,000	120,000
521200.04 - Prof Svcs-Public Defender	11,005	25,000	25,000	20,000
521300.00 - Technical Services	19,888	17,375	25,830	33,000
522200.00 - Repairs & Maintenance	23,562	17,741	14,590	23,150
522300.00 - Rentals	688	298	-	-
523200.00 - Communications	3,422	3,905	3,460	4,450
523400.00 - Printing & Binding	187	1,963	1,500	2,500
523500.00 - Travel	5,278	5,000	5,000	6,000
523600.00 - Dues & Fees	2,485	1,117	925	925
523700.00 - Education & Training	533	900	4,275	5,775
523900.00 - Other Purchased Services	-	-	-	-
531100.00 - Supplies	(1,041)	5,000	5,000	5,000
531300.00 - Food	1,792	255	1,400	1,600
531400.00 - Books & Periodicals	-	1,500	1,500	1,800
531600.00 - Small Equipment	978	8,000	8,160	1,600
	\$508,038	\$599,980	\$608,566	\$616,660



KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2017	Actual FY 2018	Actual FY 2019	YTD (Sep 2020) FY 2020
Number of citations filed	10,033	8,895	13,052	7,303
Number of cases heard at trial	57	59	39	23
Number of cases disposed	8,240	8,852	10,659	6,662
Number of docket closures	121	121	126	116
Number of failure to appear notices	932	958	1,009	787
Number of computerized criminal histories	1,931	1,511	2,533	1,864

Function	The Police Department provides professional law enforcement services to the residents of the City of Dunwoody and the untold thousands of others who work in and visit Dunwoody daily.
Positions	62 Sworn Officers and 14 Non-Sworn Civilian Employees
Mission Statement	To work in partnership with the residents and businesses of Dunwoody to provide a safe and secure environment through the delivery of fair and impartial police services, proactive problem solving and increased community partnerships. Will operate in a transparent manner maintaining the highest level of integrity while working to improve the quality of life for all those who live, work, and play in Dunwoody.
Current FY 2020 Budget	\$9,193,020
FY 2021 Adopted Budget	\$9,192,515
Change from PY Budget	-\$505
Reason(s) for Change	<ul style="list-style-type: none"> Decrease in Travel, Education & Training and Gasoline expenses

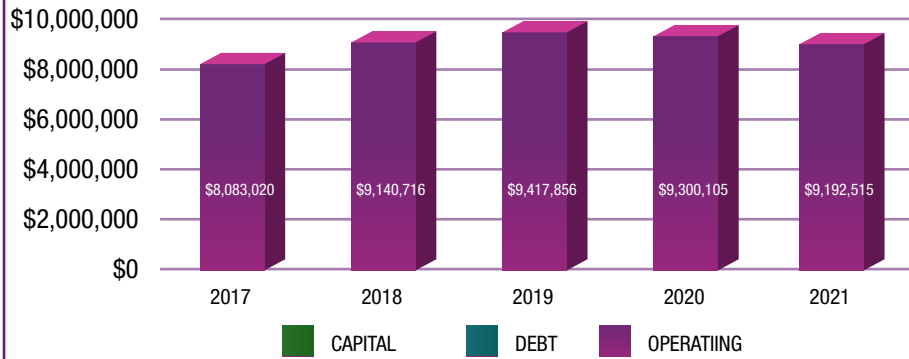
2020 ACCOMPLISHMENTS

- Completed the new Motorola radio system transition successfully
- Overcame operational difficulties related to the Ransomware systems attack
- Coordinated our COVID-19 response with DeKalb Emergency Management Agency including the acquisition and distribution of PPE
- Continued use of National Incident Based Reporting System (NIBRS) with <3% errors
- Maintained certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police.
- Successfully handled special protective details in the PCID area around Perimeter Mall related to civil unrest
- Successfully implemented the Vulnerable Road User ordinance
- Successfully implemented our Silent Partners program to enhance our crime fighting efforts
- Developed and implemented a comprehensive LPR program as a crime fighting tool
- All sworn members of the department attended a Procedural Justice class

2021 GOALS AND OBJECTIVES

- Utilize training annex to host more intermediate and advanced classes
- Provide Fair and Impartial Policing training class to all sworn staff members
- Implement a Special Investigation Unit targeting vice crimes (prostitution, narcotics, gambling, etc.)
- We will maintain compliance with the certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police
- We will participate in multi-jurisdictional operations targeting the sexual exploitation/trafficking of females and juveniles (MATCH Task Force)
- Maintain staffing levels
- Completed the upgrade to the Next Generation Identification (NGI) to replace IAFIS

POLICE
5-YEAR BUDGET HISTORY



Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
511100.00 - Regular Salaries	\$4,803,636	\$4,894,989	\$4,894,989	\$4,891,060
511300.00 - Overtime Salaries	220,361	257,796	257,796	200,000
512100.00 - Group Insurance	1,284,315	1,455,511	1,455,511	1,484,123
512300.00 - Medicare	71,424	63,481	63,481	74,670
512400.00 - Retirement	810,544	779,121	779,120	857,820
512400.01 - 401a Match	162,311	181,191	181,191	199,493
512700.00 - Worker's Compensation	151,036	178,894	178,894	223,390
512900.00 - Other Employee Benefits	-	-	-	-
521200.00 - Professional Services	18,654	27,000	27,000	32,400
521300.00 - Technical Services	6,125	6,000	6,000	3,000
522200.00 - Repairs & Maintenance	3,759	18,485	18,485	16,025
522200.01 - R&M-Software	174,478	185,274	185,274	194,018
522200.02 - R&M-Vehicle	210,152	150,000	150,000	146,500
522300.00 - Rentals	20,378	42,500	42,508	103,458
523100.00 - Property/Liability Insurance	245,222	260,790	260,790	284,260
523100.01 - Insurance Claims	7,096	20,000	20,000	15,000
523200.00 - Communications	114,324	91,800	91,800	2,400
523300.00 - Advertising	-	2,300	2,300	1,000
523400.00 - Printing & Binding	6,744	8,900	8,900	7,000
523500.00 - Travel	70,665	35,900	35,900	45,000
523600.00 - Dues & Fees	12,271	18,280	18,280	30,400
523700.00 - Education & Training	25,159	45,256	45,256	40,070
531100.00 - Supplies	19,441	20,420	20,420	20,420
531100.01 - Supplies-Explorer Program	4,055	9,000	9,000	-
531100.02 - Supplies-Firearms	40,467	39,000	39,000	30,000
531100.03 - Supplies-Uniforms	45,228	52,800	52,800	53,800
531100.04 - Supplies - Operating	38,250	51,341	51,341	41,207
531100.05 - Supplies - Public Safety Cadets	-	-	-	9,000
531270.00 - Gasoline	218,116	215,000	215,000	163,286
531300.00 - Food	4,107	4,000	4,000	4,000
531400.00 - Books & Periodicals	2,510	2,500	2,500	2,000
531590.00 - Cash Over & Short	(0)	-	-	-
531600.00 - Small Equipment	88,196	75,484	75,484	17,715
611000.01 - Transfers Out - Capital	-	-	-	-
Total	\$8,879,022	\$9,193,013	\$9,193,020	\$9,192,515

KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2017	Actual FY 2018	Actual FY 2019	YTD (Sep 2020) FY 2020
Number of calls	61,941	59,503	65,516	43,208
Number of Priority 1 calls	434	523	627	299
Number of alarm Calls	2,983	3,408	2,626	1,474
Officer-initiated incidents	34,550	38,076	44,718	30,159
Number of Part 1 violent crimes	61	78	67	57
Number of Part 1 property crimes	2,019	2,059	1,975	924

PUBLIC WORKS

Function	Public Works manages, develops and maintains the City's roadways, parks, and stormwater systems. The Public Works Department is committed to providing high quality and responsive service to the residents and business owners of Dunwoody. The On Call and Maintenance staff strives to respond to citizen and community requests in a professional manner. They address issues and concerns such as repairing damaged curbs, gutters, catch basins, sidewalks and roadway paving, maintaining traffic lights and signs, and maintaining rights-of-way by mowing grass and removing trash and debris. The City also works closely with the Georgia Department of Transportation, the Atlanta Regional Commission, and DeKalb County Public Works Transportation Division to assure that roads within Dunwoody are maintained and improved.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide high quality and responsive service to the residents and business owners of Dunwoody with regard to management, development, safety and maintenance of the City's roadways, parks, and storm water systems.
Current FY 2020 Budget	\$2,560,791
FY 2021 Adopted Budget	\$2,449,030
Change from PY Budget	-\$111,791
Reason(s) for Change	<ul style="list-style-type: none"> • Reduction in Repairs and Maintenance associated with streets and lights



PUBLIC WORKS – ADMINISTRATION

Account	2019 Actual	2020 Prorata	2020 As	2021 Approved
		Based on YTD	Amended	
511100.00 - Regular Salaries	\$145,210	\$150,641	\$150,641	\$152,476
512100.00 - Group Insurance	26,993	29,256	29,256	29,962
512300.00 - Medicare	2,078	2,098	2,098	2,238
512400.00 - Retirement	23,484	25,468	25,468	26,543
512400.01 - 401a Match	5,777	5,923	5,923	6,173
512700.00 - Worker's Compensation	510	350	350	438
521100.01 - Official/Admin Svcs	350,132	360,655	360,655	397,000
521200.00 - Professional Services	29,400	50,000	50,000	35,000
521200.10 - Tree Fund Expenses	56,236	96,000	96,000	66,000
521300.00 - Technical Services	4,854	5,900	5,900	5,900
522200.00 - Repairs & Maintenance	46,007	46,000	46,000	46,000
522300.00 - Rentals	6,433	12,000	12,000	6,000
523100.01 - Insurance Claims	-	1,000	1,000	500
523200.00 - Communications	1,568	1,500	1,500	500
523300.00 - Advertising	119	1,000	1,000	600
523400.00 - Printing & Binding	59	1,500	1,500	1,000
523500.00 - Travel	93	4,250	4,250	1,200
523600.00 - Dues & Fees	257	500	500	300
523700.00 - Education & Training	936	3,000	3,000	1,700
531100.00 - Supplies	2,708	1,500	1,500	1,500
531230.00 - Utilities	513,842	520,000	520,000	520,000
531300.00 - Food	688	-	-	-
531400.00 - Books & Periodicals	-	-	-	-
531600.00 - Small Equipment	2,025	22,250	22,250	-
	\$1,219,409	\$1,340,791	\$1,340,791	\$1,301,030

HIGHWAYS AND STREETS

Account	2019 Actual	2020 Prorata	2020 As	2021 Approved
		Based on YTD	Amended	
521200.00 - Professional Services	\$5,837	\$0	\$0	\$0
522200.03 - R&M - Traffic Signals	325,037	325,000	325,000	308,000
522200.05 - R&M - Right of Way Maint	244,618	185,000	185,000	175,000
522200.09 - R&M - Street Maintenance	549,435	600,000	600,000	550,000
522200.08 - R&M-Storm Damage Removal	21,250	40,000	40,000	45,000
531100.00 - Supplies	65,948	70,000	70,000	70,000
611000.01 - Transfers Out - Capital	88,926	-	-	-
	\$1,301,051	\$1,220,000	\$1,220,000	\$1,148,000

**HIGHWAYS AND STREETS
2020 ACCOMPLISHMENTS**

- Completed Mount Vernon Road at North Peachtree Road Crosswalk Improvements
- Completed Tilly Mill Road at Andover Drive Crosswalk Improvements
- Constructed shared use path on North Shallowford Road near Chamblee Dunwoody Road
- Completed utility relocation and began construction of intersection improvements at Spalding Drive and Chamblee Dunwoody Road
- Completed utility relocation and began sidewalk construction on Tilly Mill Road between North Peachtree Road and Womack Road
- Completed 12 lane miles of pavement resurfacing

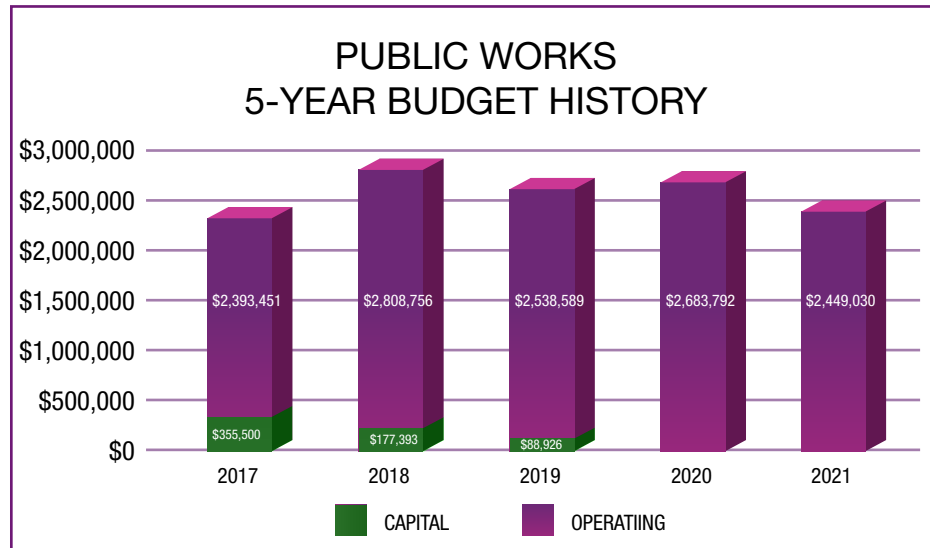
2021 GOALS AND OBJECTIVES

- Complete the intersection improvement at Spalding Drive and Chamblee Dunwoody Road
- Complete the bike lanes and sidewalk on Tilly Mill Road between North Peachtree Road and the Georgia State campus
- Complete the bike lane and sidewalk on Peeler Road between Equestrian Way and Cherring Lane
- Complete Phase I of the Winters Chapel path from Dunwoody Club Drive to Charmant Place
- Complete 12 lane miles of pavement resurfacing

KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2017	Actual FY 2018	Actual FY 2019	YTD (Sep 2020) FY 2020
Number of public works service requests	529	727	572	579
Number of stormwater service requests	108	80	64	224
Number of lane miles paved/repaved	30	16	21	12
Number of feet of sidewalks built	1,800	2,470	2,800	700



Function	The City of Dunwoody Parks and Recreation Department strives to provide the residents of Dunwoody with the highest quality parks, recreational services and green space to enhance the quality of life to our community. The City of Dunwoody manages six major parks with combined land space of over 156 acres. Two of the City's parks are currently under development. These parks are home to several major events each year and offer a variety of activities including skating, tennis, and more.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide essential services, facilities and programs necessary for the positive development and well-being of the community through the provision of parks, greenways, trails and recreational facilities while working in cooperation with other service providers in the community in order to maximize all available resources.
Current FY 2020 Budget	\$3,048,508
FY 2021 Adopted Budget	\$2,958,930
Change from PY Budget	-\$89,578
Reason(s) for Change	<ul style="list-style-type: none"> • Reduction in Repairs and Maintenance through lower bids for 2021 • Decrease in supply needs due to less programmatic activities and one-time capital costs

2020 ACCOMPLISHMENTS

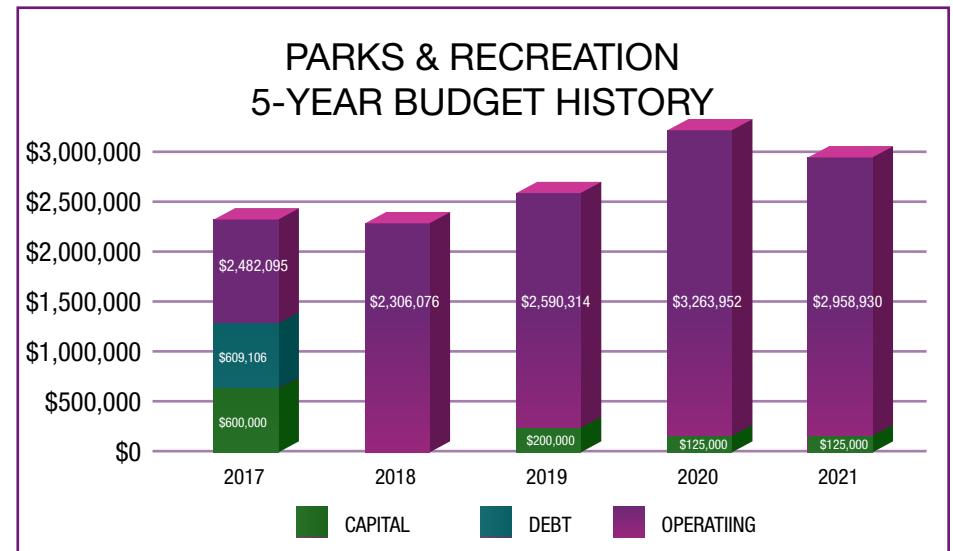
- Opened Brook Run Park Phase I amenities
- Implemented new athletic programs at Brook Run Park
- Demolished the Austin Elementary School Site
- Demolished buildings at Perimeter Center East and Waterford Property
- Began design of the park property at Perimeter Center East
- Increased Social Media awareness
- Navigated Covid-19 pandemic to keep park amenities open and safe to use

2021 GOALS AND OBJECTIVES

- Reestablish parks special events and programs
- Open Waterford Property as a new neighborhood park and greenspace
- Increase athletic programs at Brook Run Multi-Use Fields and PCMS Football Field
- Open former Austin School site as a community greenspace

PARKS & RECREATION

Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
511100.00 - Regular Salaries	\$116,339	\$121,949	\$121,949	\$124,380
512100.00 - Group Insurance	26,589	29,118	29,118	31,139
512300.00 - Medicare	1,544	1,712	1,712	1,822
512400.00 - Retirement	18,813	20,776	20,776	21,608
512400.01 - 401a Match	4,664	4,832	4,832	5,025
512700.00 - Worker's Compensation	391	286	286	358
521100.01 - Official/Admin Svcs	170,845	337,036	337,036	361,178
521200.00 - Professional Services	123,725	61,000	149,000	61,000
521300.00 - Technical Services	2,628	5,000	5,000	5,000
522200.06 - R&M-Parks	1,375,887	1,590,194	1,590,194	1,578,205
522300.00 - Rentals	90,316	25,300	25,300	25,000
523100.00 - Property/Liability Insurance	38,217	45,000	45,000	58,455
523200.00 - Communications	1,847	2,000	2,000	500
523300.00 - Advertising	765	2,000	2,000	2,000
523400.00 - Printing & Binding	10,526	3,000	3,000	2,500
523500.00 - Travel	2,279	5,000	5,000	5,000
523600.00 - Dues & Fees	870	1,100	1,100	1,100
523700.00 - Education & Training	-	1,800	1,800	1,500
531100.00 - Supplies	177,714	299,945	299,945	254,900
531230.00 - Utilities	226,473	395,000	397,260	412,260
531300.00 - Food	8,050	6,200	6,200	6,000
531600.00 - Small Equipment	5,341	-	-	-
541100.00 - Land - Sites	5,000	-	-	-
611000.01 - Transfers Out - Capital	473,600	-	-	-
	\$2,882,423	\$2,958,248	\$3,048,508	\$2,958,930



KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2017	Actual FY 2018	Actual FY 2019	YTD (Sep 2020) FY 2020
Number of parks service requests	26	27	52	30
Number of park related night and weekend events ⁽¹⁾			12	4

Function	The Community Development Department is responsible for working with the citizens of Dunwoody, Boards and Commissions, the development community and the elected officials while managing current and long-range planning, land development, building construction, and code compliance.
Positions	1 Full Time Employee and Consultants
Mission Statement	In support of the City's mission, the Department provides superior municipal services to our customers, using sustainable planning and development practices to improve the quality of life for our residents and the community.
Current FY 2020 Budget	\$1,959,958
FY 2021 Adopted Budget	\$1,676,165
Change from PY Budget	-\$283,793
Reason(s) for Change	<ul style="list-style-type: none"> • Decrease in Official / Admin Services due to the successful re-bidding in the municipal services contract • Decrease in household hazardous waste and electronic recycling events in 2021

2020 ACCOMPLISHMENTS

Planning and Zoning

- Staff completed 4 sounding board meetings, one public outreach meeting, and survey to develop and complete a draft of 5-year update to Comprehensive Plan. The draft plan will be presented to City Council in September, and sent to ARC and DCA for review in October. The final draft is scheduled to be adopted in Dec. 2020;
- The architectural and building plans for the AC hotel, located at 121 Perimeter Center East were approved by the City. The building topped out in August 2020;
- Held a Planning Commission public hearing for 5308, 5318, and 5328 Roberts Drive to allow a 15-unit housing development
- Held two neighborhood meetings, two planning commission meetings, and one City Council public hearing for Dunwoody Village zoning, master plan, and text update
- Submitted Development of Excellence award to ARC for State Farm campus
- Mapped zoning entitlements in GIS
- Received Council approval of a major amendment which modified a bank to a medical office building, located at 500, 600, and 700 Ashwood Parkway.
- Approved of the LDP and architecture of phase I of High Street.
- Completed the Entertainment District, brewery, and the construction fence text amendment
- Building 2 of State Farm offices and 1224 office building was given CO.

Code Enforcement

- 310 New Cases (code case + service requests)
- 292 cases closed
- 36 citations issued
- \$12,100 in fines assessed
- Approximately 680 temporary signs removed

Accomplishment of Building Department/Special Events

- Number of permits issued: Residential – 622 and Commercial – 216
- Film and commercial permits - 4
- Festival and 5K's issued – 2
- Number of inspections performed: Residential – 1,536 and commercial – 949
- Average number of inspections per day is roughly 12.6

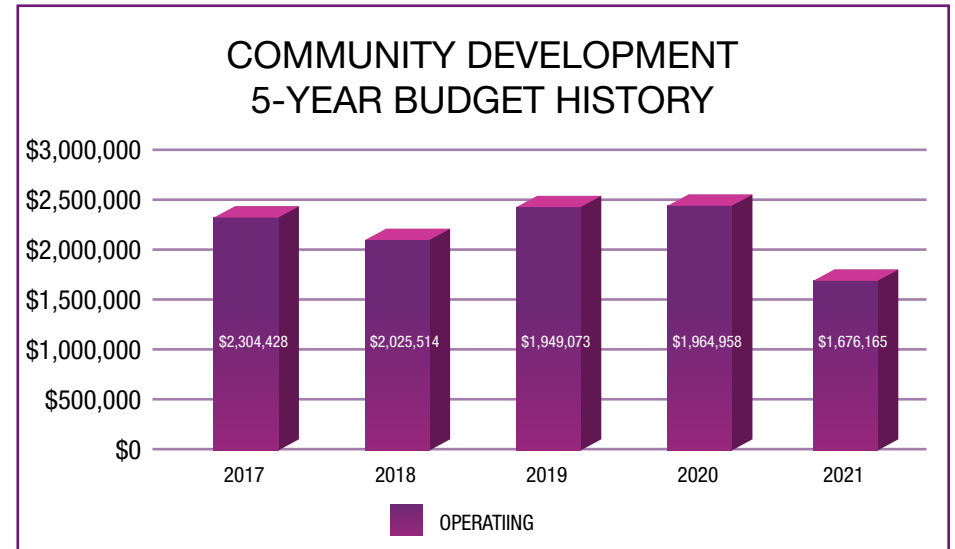
Building Department/Special Events

- Number of permits issued: Residential – 293 and Commercial – 230
- Film permits and commercial permits- 11
- Festival and 5K's issued -19
- Number of permits issued: Residential – 471 and Commercial – 154
- Number of inspections performed: Residential – 2811 and Commercial – 1556
- Average number of inspections per day is roughly 17.5
- Implemented Citizen Engagement app for code enforcement complaints
- Configured online permit submittal process and payment process

2021 GOALS AND OBJECTIVES

- Upon the passing on the Village code we will work to implement the code
- Complete the City's Comprehensive Plan by December of 2020 but we have until February 2021 to complete it
- Transfer the business license person to community development and work to get online submittal and payment done online as well
- Get the new contractor on board for community development

Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
511100.00 - Regular Salaries	\$126,679	\$128,962	\$128,962	\$131,542
512100.00 - Group Insurance	18,097	19,260	19,260	21,168
512300.00 - Medicare	1,819	1,810	1,810	1,911
512400.00 - Retirement	20,585	21,972	21,972	22,668
512400.01 - 401a Match	5,040	5,110	5,110	5,272
512700.00 - Worker's Compensation	223	144	144	180
521100.01 - Official/Admin Svcs	2,185,945	1,494,000	1,494,000	1,309,674
521200.00 - Professional Services	73,689	115,000	115,000	45,000
521200.01 - Prof Svcs-Legal	-	20,000	20,000	20,000
521300.00 - Technical Services	30,889	35,000	35,000	7,000
522200.00 - Repairs & Maintenance	25,944	50,000	50,500	50,500
522300.00 - Rentals	-	-	-	-
523100.01 - Insurance Claims	-	10,000	10,000	10,000
523200.00 - Communications	2,078	2,500	2,500	500
523300.00 - Advertising	6,810	20,000	20,000	15,000
523400.00 - Printing & Binding	616	3,000	3,000	5,000
523500.00 - Travel	3,185	-	-	-
523600.00 - Dues & Fees	1,484	3,000	3,000	3,000
523700.00 - Education & Training	6,358	7,500	7,500	8,500
523900.00 - Other Purchased Services	-	-	-	-
531100.00 - Supplies	5,455	15,000	15,000	15,000
531270.00 - Gasoline	-	500	500	250
531300.00 - Food	1,131	2,500	2,500	2,000
531400.00 - Books & Periodicals	-	1,500	1,500	1,000
531600.00 - Small Equipment	-	2,700	2,700	1,000
	\$2,516,027	\$1,959,458	\$1,959,958	\$1,676,165



KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2017	Actual FY 2018	Actual FY 2019	YTD (Sep 2020) FY 2020
Number of plans received for review	1,895	1,651	1,138	2,182
Number of inspections requested	3,877	4,408	3,555	2,992
Number of permits issued	1,245	1,265	1,240	1,021
Number of new code compliance complaints	339	332	429	534

Function	The City of Dunwoody Economic Development Division is responsible for leading efforts to retain, expand and attract businesses that support a broad array of employment opportunities; strategically grow its knowledge-based economy; and expand the City's tax base.
Positions	1 Full Time Employee and 1 Part Time Employee
Mission Statement	To work with its many public and private partners, create and implement a sustainable economic development plan that stimulates a stable and growing economy, produces wealth for residents and businesses, strengthens existing and future industry clusters, diversifies Dunwoody's economic base, and increases the commercial tax base for the City.
Current FY 2020 Budget	\$316,127
FY 2021 Adopted Budget	\$311,995
Change from PY Budget	-\$4,132
Reason(s) for Change	<ul style="list-style-type: none"> Decrease does not include extra funding in professional fees for the Arts Council

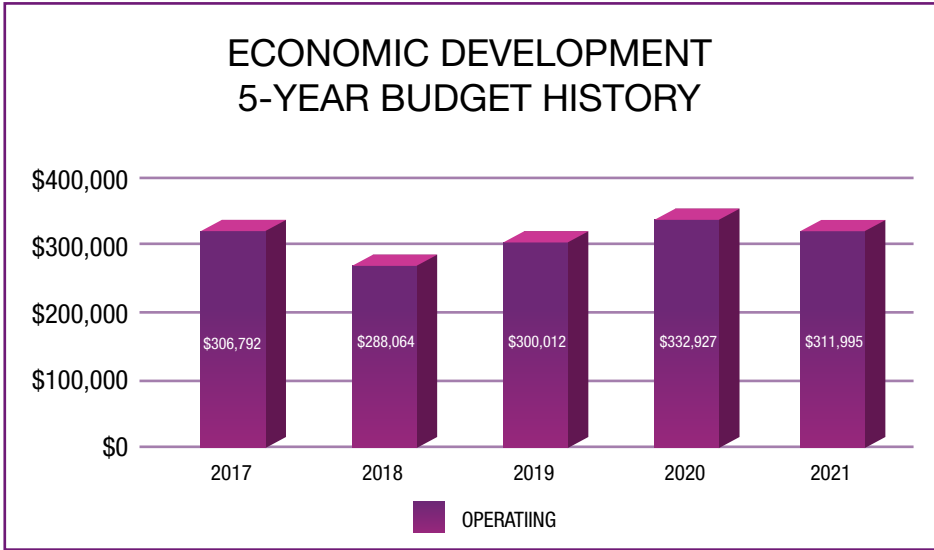
2020 ACCOMPLISHMENTS

- Held over 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community and engage them with our community partners
- Placemaking
 - Managed the Public Art Implementation Plan
 - Coordinated the Gateway & Wayfinding Plan with Discover Dunwoody
 - Created the Picnic Table Project to assist local restaurants expand outdoor seating options with the twist of adding Public Art in partnership with our non-profit community
- Economic Development Strategic Plan – updated Dunwoody's Economic Development Strategic Plan in coordination with the Dunwoody Development Authority
- Coordinated the disbursement of CARES Act funding to the small business community
- Extended our partnership with the city of Sandy Springs, Brookhaven and the Perimeter Community Improvement District to support joint marketing efforts for the Perimeter Market, included the three communities hosting a Familiarization Tour for State and Regional Project Managers
- Marketing Partnerships
 - Coordinated the partnership between the City, Chamber and CVB to publish the Atlanta Business Chronicle's Dunwoody Market Report that included 12 articles focused on Dunwoody's economy, housing and lifestyle
 - Worked with the Dunwoody and Sandy Springs Convention and Visitors Bureau to publish the "Central Perimeter Guide" highlighting the live, work, play assets of Dunwoody, Sandy Springs, and Brookhaven

2021 GOALS AND OBJECTIVES

- Host 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- Work with Communications on a “Welcome to Dunwoody” packet.
- Conduct a Competitive Analysis of the City’s Permit Review Process, Permit Fee Structure, and Business License Fees.
- Continue to work with property owners to implement redevelopment within the Dunwoody Village and Georgetown commercial districts.

Account	2019 Actual	2020 Prorata Based on YTD	2020 As Amended	2021 Approved
511100.00 - Regular Salaries	\$170,508	\$170,354	\$170,354	\$175,860
512100.00 - Group Insurance	18,131	19,197	19,197	21,103
512300.00 - Medicare	2,480	2,391	2,391	2,570
512400.00 - Retirement	23,179	24,825	24,825	24,942
512400.01 - 401a Match	4,771	5,223	5,223	5,074
512700.00 - Worker's Compensation	613	437	437	546
521200.00 - Professional Services	-	50,000	52,000	40,000
521300.00 - Technical Services	8,686	3,000	3,000	-
523200.00 - Communications	524	-	-	-
523300.00 - Advertising	34,515	26,500	26,500	29,500
523500.00 - Travel	93	1,200	1,200	600
523600.00 - Dues & Fees	6,329	6,600	6,600	6,600
523700.00 - Education & Training	-	700	700	1,500
531100.00 - Supplies	55	1,046	-	-
531300.00 - Food	2,391	781	1,200	1,200
531600.00 - Small Equipment	-	2,000	2,500	2,500
611960.00 - Transfer Out to URA	3,830	-	-	-
	\$276,105	\$314,254	\$316,127	\$311,995



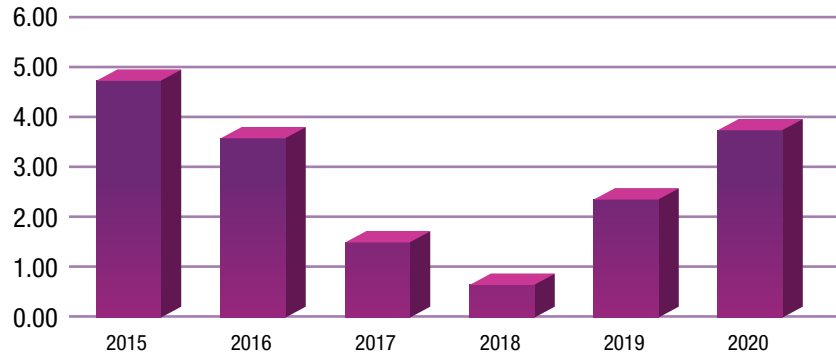
KEY PERFORMANCE INDICATORS

Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

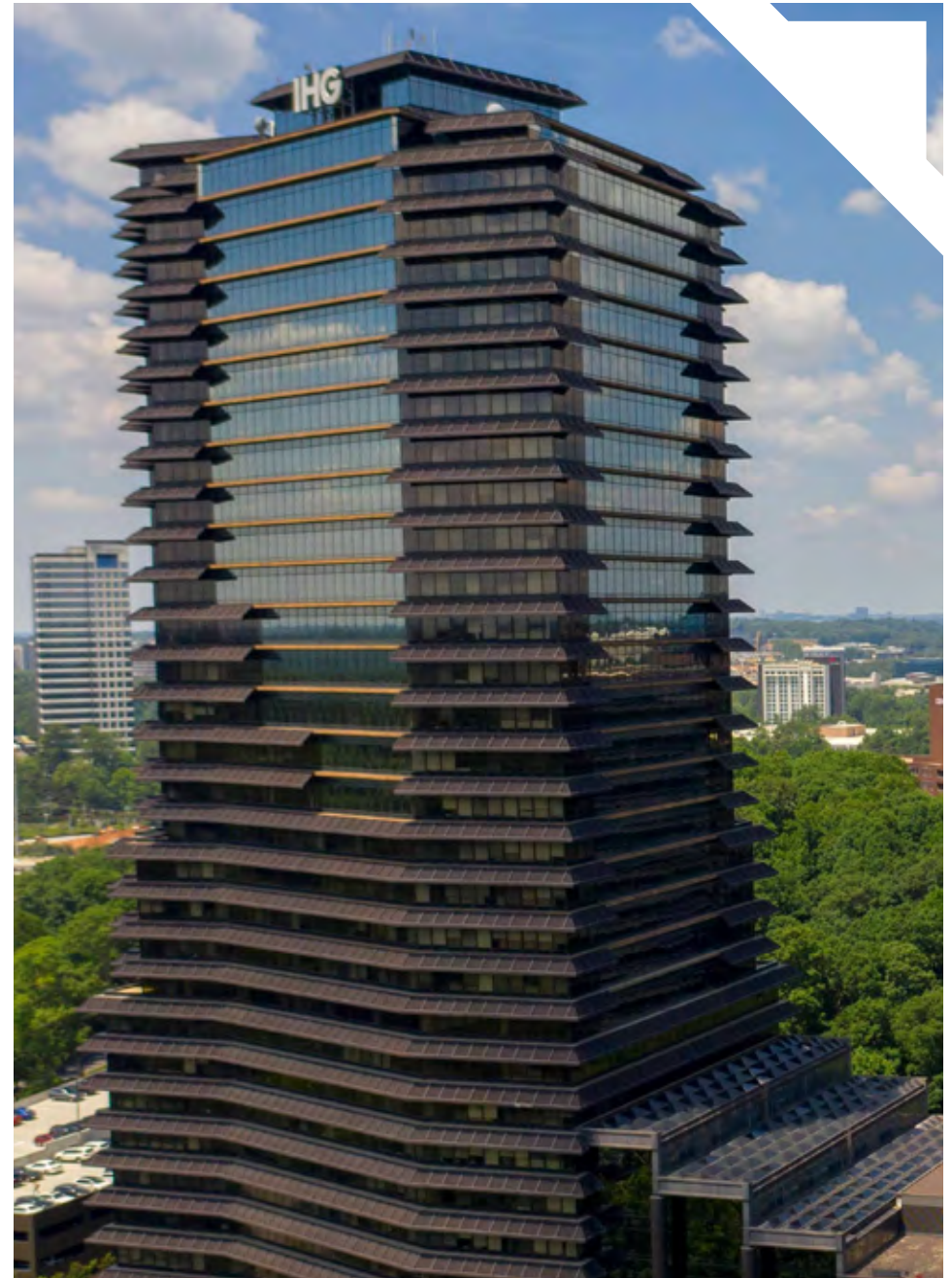
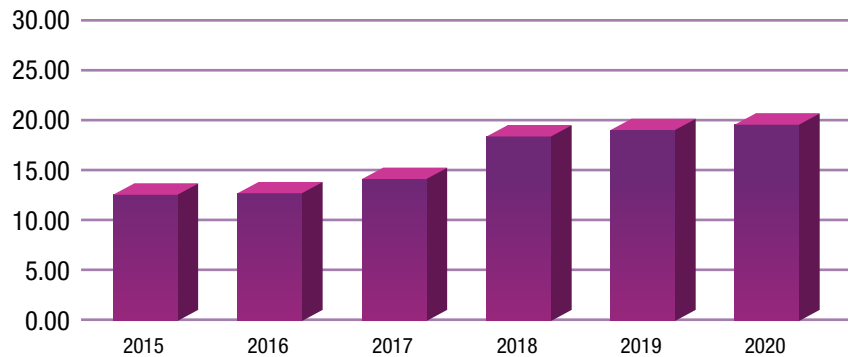
Key Performance Indicators	Actual FY 2017	Actual FY 2018	Actual FY 2019	YTD (Sep 2020) FY 2020
Number of Dunwoody businesses met	101	77	*	*
Number of recruitment meetings held	128	76	*	*
Number of new jobs announced	225	1,020	935	1,487
Capital investments announced	\$8.35M	\$32M	\$45M	\$185M

* Key performance indicators were revamped in FY2019.

RETAIL SPACE VACANCY RATE
168 BUILDINGS, 4.50 MILLION SQUARE FEET



OFFICE SPACE VACANCY RATE
181 BUILDINGS, 9.50 MILLION SQUARE FEET



CONTINGENCY AND DEBT SERVICE*

Fund	Account *	Approved	Approved
		2020	2021
100 - General Fund	579000.00 - Contingency	\$100,000	\$100,000
100 - General Fund	611405.00 - Transfers Out to Debt	-	606,495
		\$100,000	\$706,495

*Debt Service moved from Finance and Administration

PROPRIETARY FUND – STORMWATER

Revenues			Approved	Approved
Fund	Department *	Account *	2020	2021
560 - Stormwater Utility	0000 - No Department	344260.00 - Stormwater Utility Charges	\$2,050,000	\$2,091,000
560 - Stormwater Utility	0000 - No Department	361000.00 - Interest Revenue	10,000	1,000
560 - Stormwater Utility	0000 - No Department	133000.00 - Retained Earnings	289,055	21,790
			\$2,349,055	\$2,113,790
Fund	Department *	Account *	2020	2021
560 - Stormwater Utility	4320 - Stormwater	521100.01 - Official/Admin Svcs	\$423,305	\$320,595
560 - Stormwater Utility	4320 - Stormwater	521200.09 - Prof Svcs-Stormwater	133,000	130,000
560 - Stormwater Utility	4320 - Stormwater	522200.00 - Repairs & Maintenance	1,750,000	1,620,000
561 - Stormwater Utility	4321 - Stormwater	523100.00 - Property / Liability Insurance	-	10,445
560 - Stormwater Utility	4320 - Stormwater	523100.01 - Insurance Claims	1,000	1,000
560 - Stormwater Utility	4320 - Stormwater	523400.00 - Printing & Binding	250	250
560 - Stormwater Utility	4320 - Stormwater	523600.00 - Dues & Fees	1,500	1,500
560 - Stormwater Utility	4320 - Stormwater	531100.00 - Supplies	35,000	30,000
560 - Stormwater Utility	4320 - Stormwater	531600.00 - Small Equipment	5,000	-
			\$2,349,055	\$2,113,790

2020 ACCOMPLISHMENTS

- Stormwater capital project completed to date: Bend Creek Streambank Stabilization, Amberly Drive Culvert Replacement, Tilly Mill/Andover Stormwater repairs, Redfield Ct Phase III CIPP project
- Restored or replaced approximately 0.3 miles of storm pipe

2021 GOALS AND OBJECTIVES

- Dunwoody Nature Center Drainage Improvements, Dunwoody Knoll Phase II Storm Repairs and Pond Retrofit, Village Springs Pond Retrofit

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

Revenues		Approved	Approved
Fund	Department *	2020	2021
350 - Capital Improvement Fund	0000 - No Department	\$325,000	\$0
350 - Capital Improvement Fund	133000.00 - Retained Earnings	-	3,450,400
		\$325,000	\$3,450,400

Expenditures		2020	2021
Fund	Department *		
350 - Capital Improvement Fund	1535 - Information & Technology	\$200,000	\$0
350 - Capital Improvement Fund	4200 - Hwys & Streets	-	3,400,400
350 - Capital Improvement Fund	6200 - Parks & Recreation	125,000	50,000
		\$325,000	\$3,450,400

SPLOST FUND

Revenues			Approved	Approved
Fund	Department *	Account *	2020	2021
320 - SPLOST	0000 - No Department	313200.00 - SPLOST	\$6,800,000	\$5,066,000
320 - SPLOST		361000.00 - Interest Revenues	-	1,000
320 - SPLOST		133000.00 - Retained Earnings	-	2,472,625
			\$6,800,000	\$7,539,625

Expenditures		2020	2021
Fund	Department *		
320 - SPLOST	1565 - Facilities	\$100,000	\$100,000
320 - SPLOST	3200 - Police	494,319	489,625
320 - SPLOST	4200 - Hwys & Streets	6,105,681	6,850,000
320 - SPLOST	6200 - Parks & Recreation	100,000	100,000
		\$6,800,000	\$7,539,625

SPECIAL REVENUE FUND

E911 FUND

Revenues		Approved	Approved
Fund	Account *	2020	2021
215 - E911 Fund	342500.00 - E911 Revenue	\$1,700,000	\$1,453,095
		\$1,700,000	\$1,453,095

Expenditures		2020	2021
Fund	Account *		
215 - E911 Fund	523200.00 - Communications	\$100,000	\$100,000
215 - E911 Fund	571000.00 - Intergovernmental Expenses	1,298,616	1,353,095
		\$1,398,616	\$1,453,095

GRANTS FUND

Revenues			Approved	Approved
Fund	Department *	Account *	2020	2021
250 - Multiple Grant Fund	4001 - Public Works - Grants	334100.15 - LMIG - State Operating	\$487,045	\$400,000
			\$487,045	\$400,000

Expenditures		2020	2021
Fund	Department *		
250 - Multiple Grant Fund	4001 - Public Works - Grants	\$487,045	\$400,000
		\$487,045	\$400,000

HOTEL MOTEL TAX FUND

Revenues			Approved	As Amended
Fund	Department *	Account *	2020	2020
275 - Hotel/Motel Tax Fund	0000 - No Department	314100.00 - Hotel/Motel Tax	\$4,210,000	\$2,210,000
275 - Hotel/Motel Tax Fund		133000.00 - Retained Earnings	-	751,125
			\$4,210,000	\$2,961,125

Expenditures		Approved	As Amended
Fund	Department *	2020	2020
275 - Hotel/Motel Tax Fund	4200 - Hwys & Streets	\$789,375	\$850,000
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation		7,000
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation		308,500
275 - Hotel/Motel Tax Fund	1511 - Finance	1,578,750	828,750
275 - Hotel/Motel Tax Fund	1511 - Finance	1,841,875	966,875
		\$4,210,000	\$2,961,125

MOTOR VEHICLE RENTAL TAX FUND

Revenues			Approved	Approved
Fund	Department *	Account *	2020	2021
280 - MVR Excise Tax	0000 - No Department	314400.00 - MVR Excise Tax	\$105,000	\$51,000
			\$105,000	\$51,000

Expenditures		Approved	Approved
Fund	Department *	2020	2021
280 - MVR Excise Tax	1511 - Finance	\$105,000	\$51,000
		\$105,000	\$51,000



SECTION 6
LONG RANGE
PLANS

LONG RANGE PLANS

TOTAL CAPITAL PROJECTS BUDGET FOR LONG-RANGE FINANCIAL PLANS / BUDGET FY 2021 - 2025

	Funding Source			TOTAL
	Hotel/Motel	SPLOST	CIP	
INFORMATION TECHNOLOGY FACILITIES		\$500,000	\$400,000	\$900,000
PUBLIC SAFETY		\$1,769,625		\$1,769,625
PUBLIC WORKS	\$1,640,000	\$26,238,000	\$3,400,400	\$31,278,400
PARKS	\$172,930	\$500,000	\$450,000	\$1,122,930
TOTAL	\$1,812,930	\$29,007,625	\$4,250,400	\$35,070,955



HOTEL MOTEL FUND - CAPITAL PROJECTS BUDGET - 275 / BUDGET FY 2021 TO FY 2025

<i>Revenue:</i>			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
	Type							
	Hotel/Motel Tax		213,750	250,000	250,000	250,000	250,000	1,213,750
	Interest Revenue		-	-	-	-	-	-
	Fund Balance		286,250	312,930	-	-	-	599,180
	Total		500,000	562,930	250,000	250,000	250,000	1,812,930
<i>Expenditures:</i>			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Proj #	Project							
Public Works:								
P1C	Ash Dun Multi-Use Path P2		250,000	215,000	-	-	-	465,000
P1D	Path Connection to Central Parkway		250,000	175,000	-	-	-	425,000
	Undesignated		-	-	250,000	250,000	250,000	750,000
	Subtotal - Public Works:		500,000	390,000	250,000	250,000	250,000	1,640,000
Parks:								
	Undesignated		-	172,930	-	-	-	172,930
	Subtotal - Parks:		-	172,930	-	-	-	172,930
Total Expenditures Budget			500,000	562,930	250,000	250,000	250,000	1,812,930
Difference			-	-	-	-	-	-

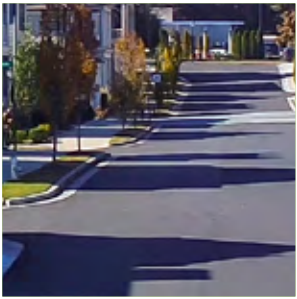
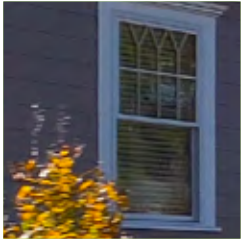
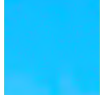
LONG RANGE PLANS

SPLOST FUND - 320 / BUDGET FY 2021 TO FY 2025

Revenue:		FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
	Type						
	SPLOST Revenues	5,066,000	5,252,000	5,352,000	5,405,000	5,459,000	26,534,000
	Interest Revenue	1,000	-	-	-	-	1,000
	Fund Balance	2,472,625	-	-	-	-	2,472,625
	Total	7,539,625	5,252,000	5,352,000	5,405,000	5,459,000	29,007,625
Expenditures:							
Transportation Improvement Projects:							
Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
Resurfacing:							
SP1-1801	Road Resurfacing SPLOST	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	13,750,000
Pedestrian Improvements:							
SP1-1814	Mt Vernon Road Corridor	200,000	-	-	-	1,000,000	1,200,000
SP1-1815	Mt Vernon Place Sidewalks	200,000	-	-	-	-	200,000
SP1-1816	Winters Chapel Multi-Use	300,000	-	-	-	500,000	800,000
	Pedestrian Crossing Improvements/Crosswalk Lighting	100,000	-	-	-	-	100,000
	Tilly Mill Sidewalk - Peeler to West Madison sidewalk	200,000	200,000	1,000,000	-	-	1,400,000
	Sidewalk- Oakpointe Pl. on Cham. Dun. to City Limit on Dun. Rd.	450,000	-	-	-	-	450,000
	Perimeter Center East NB @ P.C. Ext. - sidewalk	50,000	-	-	-	-	50,000
	Vermack Rd- Vanderlyn to Womack ADA Improvements	200,000	-	-	-	-	200,000
	Olde Village Run - sidewalk	500,000	-	-	-	-	500,000
	Vermack Rd- Parliament Way to Vermack Swim Tennis sidewalk	250,000	-	-	-	-	250,000
	Tilly Mill Shared Use Path- Mt. Vernon Pl. to Womack	150,000	82,000	282,000	818,000	-	1,332,000
	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	150,000	-	-	-	-	150,000
	Dunwoody Elementary School Path to Village North Court	100,000	-	-	117,000	389,000	606,000
	Dun. Park Gap at Dun. Park North	-	-	-	200,000	-	200,000
	N. Shallowford Rd- 4646 C.D. to Peachford	-	-	-	-	300,000	300,000
Intersections:							
SP1-1811	C. Dunwoody @ Spalding Dr Intersection	300,000	-	-	-	-	300,000
	Mt. Vernon Rd at Chamblee Dun. Rd Signal Rebuild	300,000	-	-	-	-	300,000
	Chamblee Dunwoody Road at Womack Road	200,000	1,700,000	-	-	-	1,900,000
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	-	-	800,000	1,000,000	-	1,800,000
Corridor Projects:							
	Chamblee Dunwoody Corridor-Dunwoody Village	450,000	-	-	-	-	450,000
	Total Transportation Improvement Projects:	6,850,000	4,732,000	4,832,000	4,885,000	4,939,000	26,238,000
Public Safety Facilities and Related Capital Equipment Projects:							
Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
SP2-1801	Police Vehicles	489,625	300,000	300,000	300,000	300,000	1,689,625
SP2-1806	Computer Replacements	-	20,000	20,000	20,000	20,000	80,000
	Total Public Safety Facilities and Related Capital Equipment Projects:	489,625	320,000	320,000	320,000	320,000	1,769,625
Repairs of Capital Outlay Projects:							
Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
SP3-1801	Facilities Repairs and Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
SP7-1801	Parks Repairs and Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
	Total Repairs of Capital Outlay Projects:	200,000	200,000	200,000	200,000	200,000	1,000,000
Total Expenditures Budget		7,539,625	5,252,000	5,352,000	5,405,000	5,459,000	29,007,625
Difference		-	-	-	-	-	-
Notes:							
(1) - Budget assumes continuation of 1% Special Purpose Local Option Sales Tax beyond March 2024.							

CAPITAL PROJECTS FUND - 350 / BUDGET FY 2021 TO FY 2025

Revenue:			FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
	Type							
	Transfers In - General Fund (Fund 100)		-	200,000	200,000	200,000	200,000	800,000
	Interest Revenue		-	-	-	-	-	-
	Fund Balance		3,450,400	-	-	-	-	3,450,400
	Total		3,450,400	200,000	200,000	200,000	200,000	4,250,400
Expenditures:								
Proj #	Project		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Information Technology:								
20D	Storage Area Network Repl		-	100,000	100,000	100,000	100,000	400,000
Subtotal - Information Technology:			-	100,000	100,000	100,000	100,000	400,000
Public Works:								
101	Road Resurfacing		1,207,525	-	-	-	-	1,207,525
16H	Tilly Mill Sidewalk Womack to N. P'tree - Phase 1		641,914	-	-	-	-	641,914
202-Peeler	Peeler Road Sidewalk & Bike Lane		18,391	-	-	-	-	18,391
408	Chamblee Dunwoody & Spalding Drive		184,219	-	-	-	-	184,219
415	Concept Funding-Chamblee Dunwoody at Peeler		50,000	-	-	-	-	50,000
407/17Q	Citywide Traffic Signal Communications (ITS)		56,996	-	-	-	-	56,996
405	Chamblee Dunwoody Georgetown Corridor		60,000	-	-	-	-	60,000
16I	Westside Connector - Concept		120,308	-	-	-	-	120,308
16K-COT	Cotillion Drive Multi-use Path Design		8,756	-	-	-	-	8,756
16P-WINT	Winters Chapel Multi-use Path		796,909	-	-	-	-	796,909
17F	Dunwoody Village Sidewalk		15,000	-	-	-	-	15,000
	Chamblee Dunwoody Road Peeler to Vermack Improvements (Grant Match)		100,000	-	-	-	-	100,000
	Dunwoody Gateway Marker Installation		140,382	-	-	-	-	140,382
Subtotal - Public Works:			3,400,400	-	-	-	-	3,400,400
Parks & Recreation:								
	Austin Elementary Site Master Plan		50,000	-	-	-	-	50,000
	Undesignated		-	100,000	100,000	100,000	100,000	400,000
Subtotal - Parks & Recreation:			50,000	100,000	100,000	100,000	100,000	450,000
Total Expenditures Budget			3,450,400	200,000	200,000	200,000	200,000	4,250,400
Difference			-	-	-	-	-	-





SECTION 7
APPENDIX

DUNWOODY DEMOGRAPHICS

Dunwoody Population, Households, and Forecast: 2000-2025

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

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

DeKalb Population and Forecast: 2000-2025

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

Dunwoody Population by Age: 2000-2010

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

Dunwoody Population by Age: 2000-2025

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

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

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

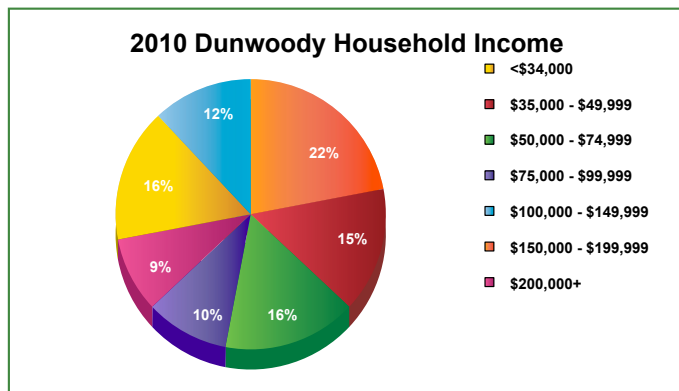
	Census 2000	2008	Census 2010	2008-2010
	Number	Number	Number	Change
Population	38,699	43,322	46,267	2,945
Household	16,018	18,619	19,944	1,325
Average Household Size	2.38	2.3	2.31	0.01
Median Age	36.7	38.2	35.7	-2.5
Median Male Age	35.5	37.0	35.2	-1.8
Median Female Age	37.9	39.5	36.2	-3.3

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

Dunwoody Population By Race

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

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



Dunwoody: Population 25+ by Educational Attainment

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

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

36-81-2. Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5. Nothing in this Code section shall preclude the utilization

of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function while another individual, designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

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

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

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

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

(d) On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, the news media.

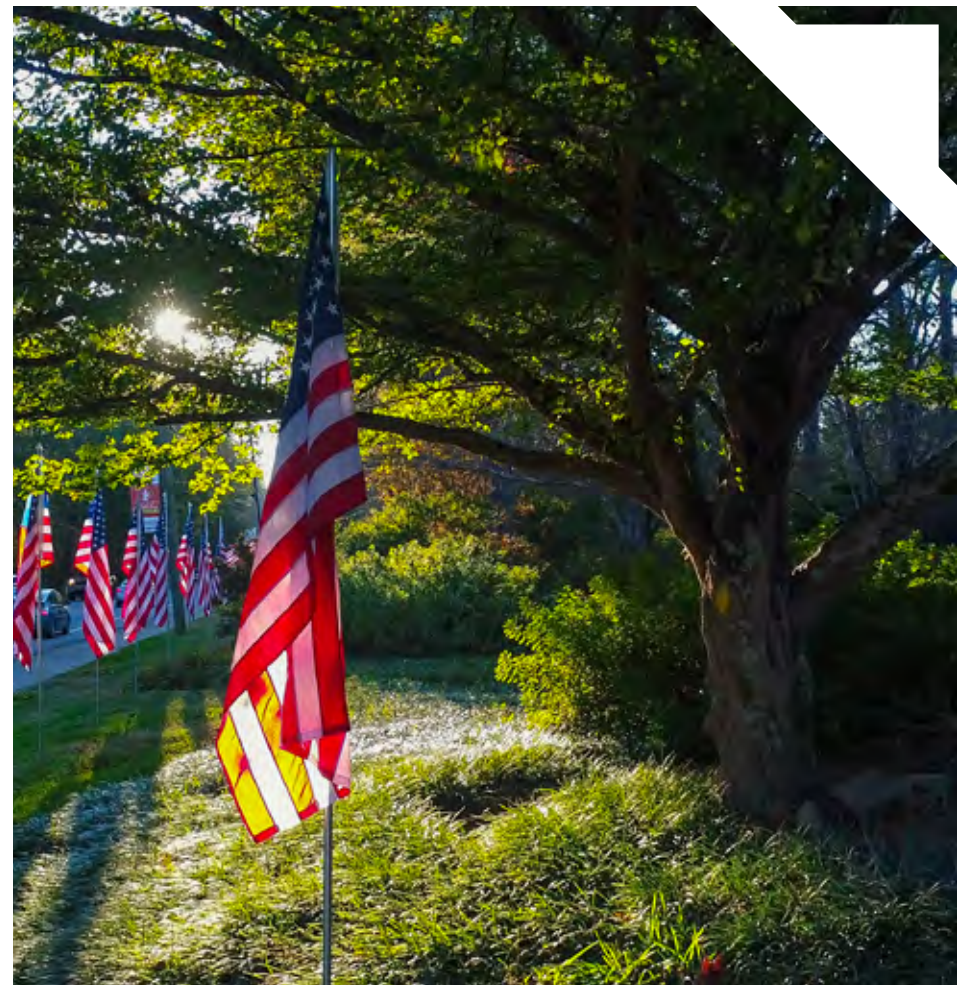
(e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is 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.



GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

A

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

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

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

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

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

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

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

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

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

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

B

BEGINNING FUND BALANCE: A revenue account used to record resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or expenditures less than the budget in the prior fiscal year.

BOND: A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a

specific percentage of the principal. Bonds are typically used for long-term debt.

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

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

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

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

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

BUDGET OFFICER: "Budget officer" means that local government officials charged with budget preparation and administration for the local government.

The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

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

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

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

C

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

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

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

resources estimated to be available to finance the projected expenditures.

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

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

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

G

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

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

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

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

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

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

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

L

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

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

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

M

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

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

O

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

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

P

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

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

Workload - A quantity of work performed.

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

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

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

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

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

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

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

R

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

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

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

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

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

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

S

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

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

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

T

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

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

U

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

W

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

ARC: Atlanta Regional Commission

DRI: Developmental Regional Impact

LDP: Land Disturbance Permit'

PC: Planning Commission

SLUP: Special Land Use Permit.



EVERYTHING
WILL BE OK