

CITY OF DUNWOODY, GEORGIA

CITY OF DUNWOODY AT A GLANCE

Date of Incorporation

December 1, 2009

Area

13.2 square miles

Form of Government

Municipality

Total Adopted Fiscal Year 2015 Budget

\$31.7 million

CITY DEMOGRAPHICS

Population*	47,224
Median Age*	36.6
Median Household Income*	\$78,934
Average Household Size*	2.43 persons
Percentage of Single Households*	34.9%
Percentage of Married Households*	50.1%
Percentage of Families with Children*	61.2%
*Census 2010	



EXISTING LAND USAGE

Category	Percentage
Cemeteries	0.19%
Commercial	13.14%
Forest	1.16%
Institutional	5.21%
Parks	0.91%
Residential	75.36%
Reservoirs	0.36%
Transportation/Communications/Utilities	2.94%
Transitional	0.73%

MAJOR EMPLOYERS

EMPLOYEES

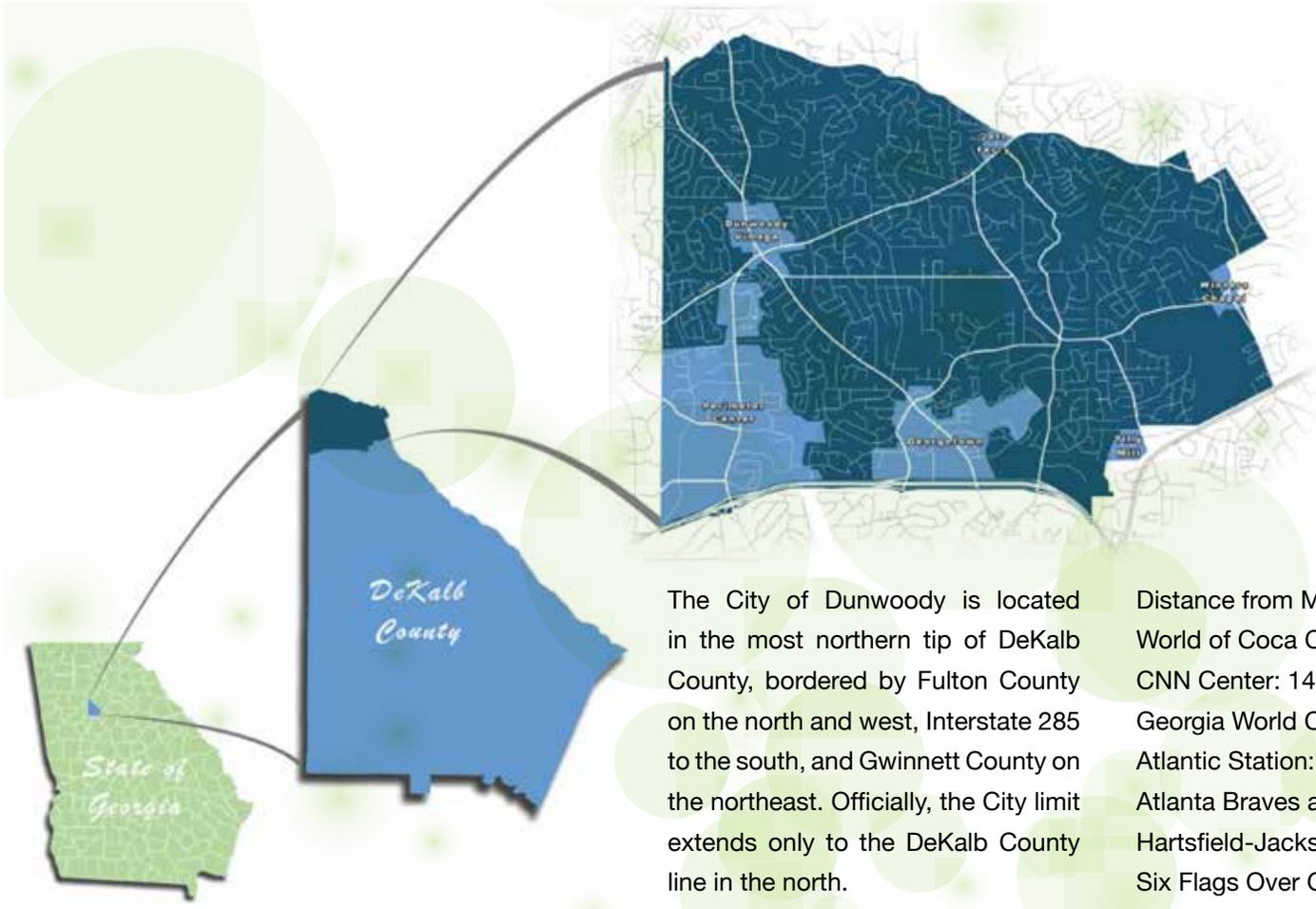
Six Continents Hotels	1,041
Convergent Outsourcing, Inc.	548
UHS of Peachford, LP.	541
Macy's #20	396
The Atlanta Journal Constitution	371
Apex Systems, Inc.	365
T Mobile	348
Nordstrom	334
Access Insurance Holdings, Inc.	326
Computer Generated Solutions	256



POLICE DEPARTMENT

Stations	1
Patrol Units	43
Patrol Zones	3
Sworn Officers	43
Civilians	8

CITY LOCATION



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 Turner Field: 16 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: 41 Perimeter Center East, Suite 250, Dunwoody, GA 30346: 678-382-6700

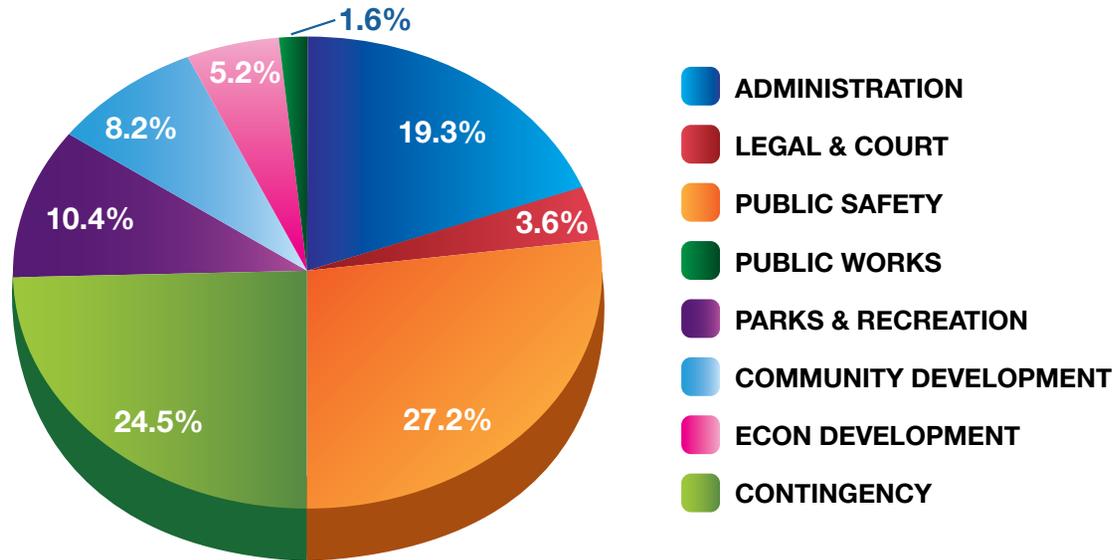
City Hall Hours of Operation:

Monday through Friday – 8:00 a.m. to 5:00 p.m.

Dunwoody *
* Smart people – Smart city

THE VALUE OF CITY SERVICES

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
2015**

**Prepared by:
Finance & Administration Department**

**Submitted by:
Billy Grogan, Acting City Manager**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Dunwoody
Georgia**

For the Fiscal Year Beginning

January 1, 2014

Jeffrey R. Brown

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Dunwoody, Georgia for its annual budget for the fiscal year beginning January 1, 2014. 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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CITY COUNCIL 2014



DOUG THOMPSON

City Council Post 3

JIM RITICHER

City Council Post 2

JOHN HENEGHAN

City Council Post 6

DENIS SHORTAL

City Council Post 1

LYNN DEUTSCH

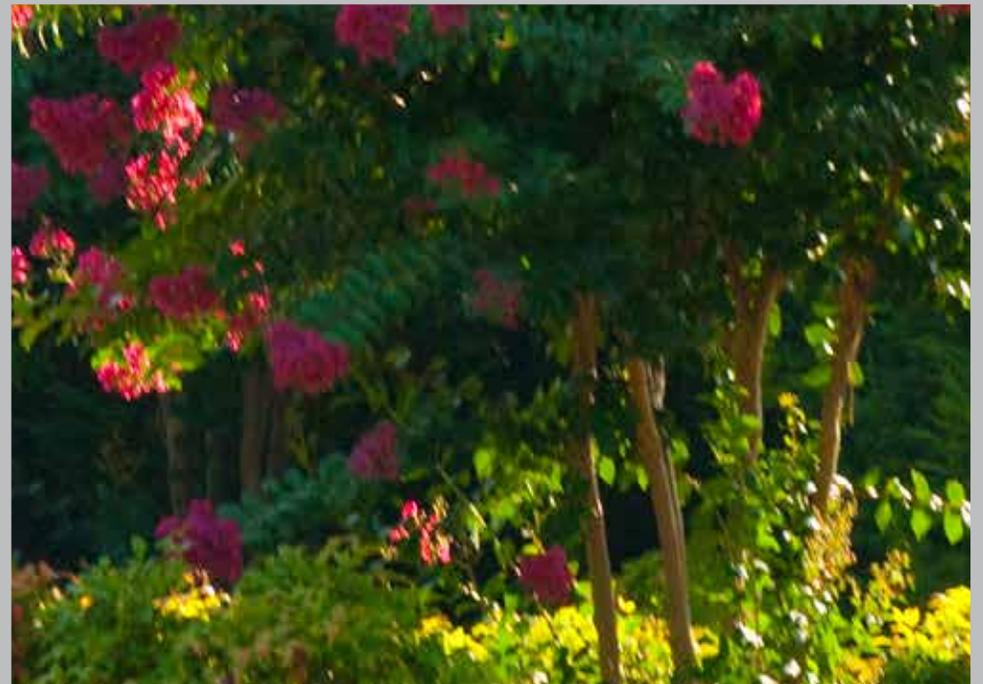
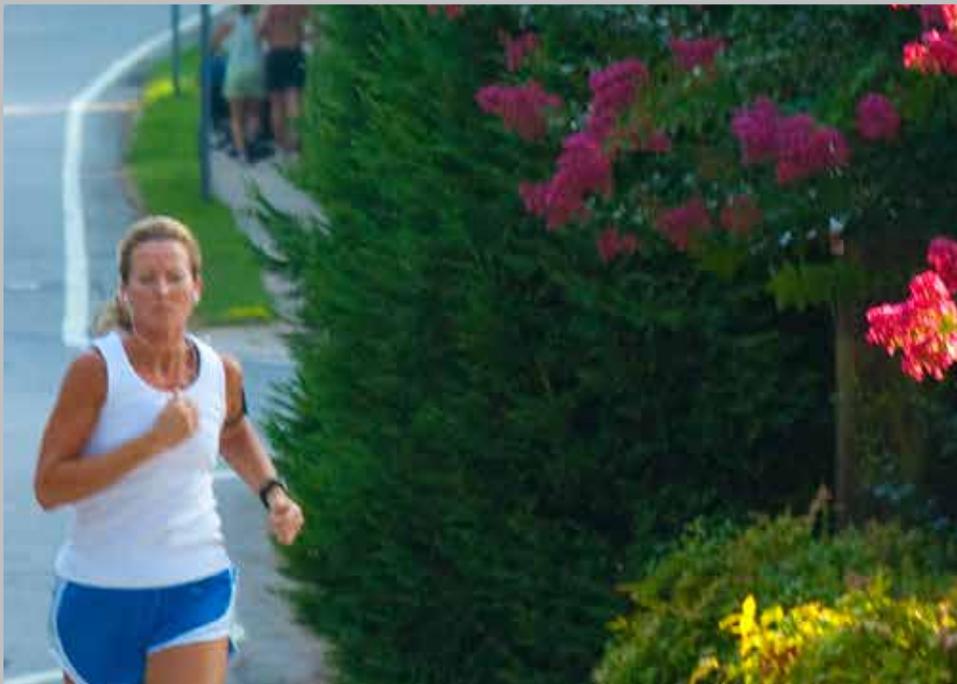
City Council Post 5

TERRY NALL

City Council Post 4

MIKE DAVIS

Mayor



SECTION 1

INTRODUCTION AND OVERVIEW

BUDGET MESSAGE

We are pleased to submit the following Fiscal Year (FY) 2015 Budget to City Council and residents for review and consideration. We encourage the feedback and involvement of citizens throughout the budget process to aid in the development of a fiscal plan which meets the needs of the City of Dunwoody.

The FY 2015 Budget represents a turning point for Dunwoody as well as an opportunity to further crucial connections and access integral for the City's continued growth and development. In the five years since incorporation, Dunwoody has worked through the economic downturn and slow recovery, while making significant investments to bring infrastructure, public safety, and community development to the standards expected by Dunwoody residents. The connections and access which drive the FY 2015 Budget evolve from a core investment in infrastructure, public safety, and quality of life amenities and focal areas which have consistently remained as priorities within the City's half decade of existence.

The FY 2015 Budget forecasts conservative revenue growth. Property tax revenues are showing signs of recovery as the local housing market improves but remain below the levels seen before incorporation. The City's diversified revenue streams coupled with prudent planning afford the recommendation to maintain our original 2.74 millage rate.

OVERVIEW OF FY 2014 ACCOMPLISHMENTS

The City experienced continued economic solidification over the past year due in part to a steadily improving economy and a fiscally sound financial management strategy. As Dunwoody progresses through the close of 2014, City staff anticipates surplus revenues over expenditures adding to the City's operating and long-term reserves. While the property tax digest has seen only moderate growth, excise taxes, business and occupation tax, and building permit revenues are on pace to exceed budgeted levels. The City's diverse revenue streams are vital to maintaining one of the lowest tax rates in the Atlanta Metropolitan Area. Throughout 2014, the City continued to invest in its infrastructure with substantial paving, sidewalk, and stormwater projects. Additionally, the City has worked diligently to expand its recreational areas and bolster its public safety efforts to further improve an already exceptional quality of life for its residents and business owners. Strategic opportunities to re-invigorate and activate key character areas of the city have assisted in the city's continued prominence as a regional attraction and destination. The City's efforts to promote business growth and an outstanding quality of life are highlighted with the following accomplishments from 2014:

Community Planning Efforts

- Acquired a mobile collection unit to enhance the GIS system
- Reviewed over 1,600 building permit plans [through September 30th]
- Issued over 1,200 building permits [through September 30th]
- Conducted over 3,500 building inspections and addressed over 2,200 code violations [through September 30th]
- Improved processing time on Land Disturbance Permit reviews by offering concurrent reviews while developers submit their plans to DeKalb County
- Began the process to create a Perimeter Center zoning district to better regulate the distinct features of the district

Transportation and Infrastructure

- Secured \$1 million in federal funding for the Traffic Signal Communications project to link traffic signals along Dunwoody's major transportation corridors
- Secured \$784,000 in State Road and Tollway Authority funding for the Tilly Mill at North Peachtree Road intersection improvement project
- Completed Dunwoody Village Main Street project [Anticipated 2014]
- Completed replacement of major storm water pipes on Vermack Road and Delverton Drive, and lining of a pipe under Perimeter Center Parkway
- Repaved nine roads including neighborhood and commercial streets
- Completed over 100 pavement patches [Anticipated 2014]
- Completed over 100 sidewalk repairs [Anticipated 2014]
- Replaced over 200 street signs [Anticipated 2014]
- Completed sidewalk projects on Valley View Road and Roberts Drive

Parks

- Completed construction of Georgetown Park
- Completed construction of the Brook Run Park Multi-use Trail
- Replaced the Windwood Hollow Park Playground [Anticipated 2014]
- Replaced the North DeKalb Cultural Arts Center Roof
- Completed the Dunwoody Park Parking Lot Resurfacing
- Completed the construction documents for the new five acre Pernoshal Park on the 19 acre site off North Shallowford Road
- Continued work with non-profit partners to allocate funds in the Facility Improvement Partnership Program (FIPP) to improve our park facilities
- Hosted two successful Movie in the Park events, the Georgetown Park Grand Opening, a Memorial Day event, a Veteran's Day event, and our first Brook Run Fun Run to commemorate the opening of the second phase of the Multi-Use Trail at Brook Run Park



Public Safety/Police Department

- Implemented a Crime Analyst position providing an invaluable resource for the department analyzing and spotting crime trends and improving efficiency of conducting investigations with crime analysis information
- Added a Detective to Investigative Services Division enabling the department to better address cases and resolve reported crime issues
- Acquired an automated fingerprint identification system (AFIS) for more efficient processing of fingerprints recovered at crime scenes
- Targeted criminal offenders by making 1,665 physical arrests, writing 6,273 citations, and completing 1,941 accident reports and 4,556 incident reports [through September]
- Continued our commitment toward the concepts of Community Policing by planning a Citizens Police Academy and participating in 8 Homeowners Association and Neighborhood Watch meetings [through September]

Economic Development

- Added the position of business development manager to lead Dunwoody's business retention and expansion efforts
- Focused marketing and recruiting development projects to the Dunwoody Village and Georgetown Redevelopment Areas
- Hosted 140 business retention and expansion meetings with local Dunwoody companies to create stronger relationships with our business community [Anticipated 2014]
- Recruited two new hotels and a third in the planning stage as a result of focusing efforts appeal to the hospitality industry
- Co-hosted the groundbreaking for State Farm's new two million square foot Regional Operations Center in the Perimeter Center

City Clerk

- Implemented open records management software to track all open records requests received in a timely manner
- Began purging of 2009 records as dictated by the adopted Georgia Local Government Retention Schedule
- Implemented new software to improve efficiency of campaign financial disclosure filings
- Received 882 Open Records Request and answered 100% of the requests [through September 30th]
- Completed and published 52 agenda packets for City Council and meetings of other boards [through September 30th]

Finance and Administration

- Received a "clean" outside audit report for the fifth straight year
- Awarded Government Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting for the City's publication of its Comprehensive Annual Financial Report (CAFR)
- Awarded Government Finance Officers Association's (GFOA) Popular Annual Financial Reporting Award (PAFR) for the City's publication of its Annual Citizens' Report

- Recognized by the Atlanta Business Chronicle as one of “Atlanta’s Healthiest Employers” for 2014, earning the #5 ranking on the list of small employers for our Wellness Program and Initiatives
- Implemented an upgrade to the Human Resource Information System /payroll/timekeeping system providing a more seamless system for administrative users

Information Technology

- Implemented an updated Cisco Unified Communications Phone System to modernize phone system platform and replace outdated phone server with two unified communication servers
- Completed Information Security Network Audit to improve security processes and identify potential gaps for effective rectification
- Replaced the backend content management system for new City website [new City website to be released Q4 2014]
- Implemented a Network Access Control solution to improve the City’s network security
- Setup an off-site backup location to increase business continuity and disaster recovery capabilities

Municipal Court

- Implemented our “Call-Notify” campaign to remind court customers of upcoming court dates
- Closed 164 past due citations through a third year of the Amnesty Program hosted from June to July 2014 and collected \$31,509 in past due fines and fees
- Implemented the Failure to Appear (FTA) Review project targeting on reviewing the outstanding FTA cases from 2009-2011
- Received 2014 Tyler Excellence award for the City’s commitment to promoting quality customer service and efficient practices to help reduce wait times, increase staff productivity and realize savings

Marketing & Public Relations

- Held a city-wide Town Hall meeting and three District meetings as part of a new series of targeted, community-focused meetings increasing the City’s visibility in the community [final meeting anticipated in Q3 2014]
- Coordinated and promoted more than half a dozen public meetings to educate and inform citizens of 2014 infrastructure and capital improvement projects
- Increased City subscriber database to 12,000 unique subscribers receiving news and information services, representing a 10 percent increase as compared to the previous year
- Developed and distributed a City services results overview ‘City Insight’ and distributed as an insert in the local newspaper to inform and educate residents on six-month accomplishments and achievements
- Launched a new online involvement and participation tool “ConnectDunwoody”
- Managed and coordinated annual State of the City event to highlight 2013 accomplishments and communicate the key strategies and directives for 2014

OVERALL ECONOMIC CONDITION OF THE CITY

The City has experienced continued expansion and economic development in 2014. The same diversity in our revenue streams that made the City more resilient during the economic recession has been beneficial during the slow recovery period. The City is on track to exceed the \$30.7 million in revenues appropriated in the FY 2014 Budget primarily due to permitting fees and retail based revenues such as occupation taxes (business licenses), alcohol taxes, and hotel taxes.

The City's total taxes collected are pacing with 2013 collections. Strong motor vehicle taxes from the new state sales tax have continued from 2013. Additionally, the City's housing stock has continued to make strides towards achieving the property tax valuations to the levels seen at the time of the City's incorporation. Permitting revenues have remained strong with a number of planned projects in the pipeline. Construction has currently rebounded, but caution still abounds amidst the threat of rising interest rates.

The City of Dunwoody continues to operate a lean and efficient model of governing with the Split Contract Service model, outsourcing the majority of government service functions. The Split Contract Service model enables the City to maintain a high level of service for its citizens while maintaining expenditures at or near the level established when the City was incorporated in a down economy. With investments in outside training and internal cross-training, the City works diligently to staff departments efficiently.

BUDGET BRIEF

The FY 2015 Budget is centered on the continued implementation of successful infrastructure and public safety initiatives, essential elements of furthering a financially healthy, strong, and safe community. The FY 2015 Budget for all appropriated funds totals approximately \$31.7 million in revenues.

The FY 2015 Budget includes a \$1.46 million transfer in General Fund dollars to pay debt associated with Project Renaissance land purchases. These debt payments will be offset with revenue generated from the sale of lots related to Project Renaissance. Of this transfer, \$1.15 million represents an additional principal payment toward the variable rate series of this debt.

The FY 2015 Budget also includes \$2.4 million in General Fund transfers and \$4 million in HOST Fund transfers to our Capital Projects program for the development of critical city assets, infrastructure projects, and public safety enhancements. The Capital Projects list for 2015 includes street resurfacing, sidewalk construction, intersection improvements, park improvements, and public safety equipment.

The FY 2015 Budget utilizes approximately \$270,000 of reserves in the Stormwater Utility Fund to speed up the timing of significant improvements to stormwater infrastructure while maintaining the healthy \$1,000,000 stormwater fund reserve for catastrophic stormwater events.

The remaining \$22.4 million in revenue is budgeted for operations and cash reserves. Based on Council policy, the FY 2015 Budget anticipates maintaining a reserve sufficient to cover government operations for four months. The FY 2015 Budget maintains the City's original 2.74 millage rate and does not anticipate an increase in that rate.

2015 GENERAL FUND BUDGET SUMMARY

	2013 Actual	Amended 2014 Budget	2015 Budget	Change
Taxes	16,760,425	16,198,000	17,635,000	8.87%
Licenses & Permits	1,771,778	875,000	1,440,000	64.57%
Intergovernmental Revenues	-	-	-	0.00%
Charges for Services	424,080	408,000	408,000	0.00%
Fines & Forfeitures	1,345,044	1,510,000	1,500,000	-0.66%
Investment Income	10,378	10,000	20,000	100.00%
Contributions & Donations	10,900	5,000	5,000	0.00%
Miscellaneous Revenue	65,150	213,000	213,000	0.00%
Other Financing Sources	295,009	2,188,676	1,950,000	-10.91%
Total General Fund Revenues	20,682,764	21,407,676	23,171,000	8.24%
City Council	192,627	225,544	237,316	5.22%
City Manager	341,008	350,908	362,566	3.32%
City Clerk	263,707	170,742	240,778	41.02%
Finance & Administration	2,749,805	2,789,725	2,927,337	4.93%
Information Technology	689,550	729,669	858,073	17.60%
Marketing	401,374	454,932	490,294	7.77%
City Attorney	374,360	385,000	385,000	0.00%
Municipal Court	427,673	504,504	579,021	14.77%
Police	6,744,644	6,446,249	7,377,491	14.45%
E-911	189,589	251,655	73,300	-70.87%
Public Works	3,142,735	3,235,646	3,276,438	1.26%
Parks	2,526,534	1,685,634	1,612,167	-4.36%
Community Development	2,393,129	2,108,802	2,455,420	16.44%
Economic Development	273,936	1,283,668	1,448,968	12.88%
Contingency	-	400,000	400,000	0.00%
Total Department Expenditures	20,710,670	21,022,677	22,724,168	8.09%

STRATEGIC GOALS: CREATING CONNECTIONS AND ACCESS

The first five years of budgeting and City activities focused heavily on corrective projects and establishing plans for future growth and development. Now, for the sixth year, the City budget focuses heavily on transformative improvement projects and protective enrichment measures to appropriately handle growth and development throughout the city.

The heart of the FY 2015 Budget consists of creating connections and access to existing and newly created amenities, projects, and developments for city residents, businesses, and visitors. These two primary elements are woven throughout the proposed initiatives and are underlying themes which serve as active points of emphasis for all of the prioritized budget programs. The proposed initiatives directly evolve from established community plans and Council priorities to breathe renewed unity and opening for multiple parts of our community. Planned and proposed connections are rooted in physical improvements, such as new sidewalks, trails, parks, and intersections which effectively link residents, neighborhoods, and resources. Improved access is found through value-added information, programs, and staffing aimed at quality service delivery and efficiency advancements addressing citizen-driven desires.

For example, in 2014, the City's Project Renaissance redevelopment initiative to implement the Georgetown / North Shallowford Master Plan hit its stride. The City intends to capitalize on the momentum from the Georgetown Park construction and single-family housing development on the 16-acre property by beginning to work constructing the new five-acre Pernoshal Park at the corner of Pernoshal Court and North Shallowford Road on the 19-acre property. With final HOST funding, in October, the Mayor and Council will consider fully-funding the Pernoshal Park construction in the FY 2014 Budget amendment. Transformative construction occurred in 2014 on Dunwoody Village Parkway which has the potential to ignite the rebirth of Dunwoody Village by transforming this roadway into the city's true Main Street.

The FY 2015 Budget seeks to leverage these achievements by creating connections and access to these projects to better link the community to amenities, facilities, and services. By elevating these connections and access, the proposed budget also tackles priorities and goals established by the Mayor and Council to improve our community.

Individually, the City departments carved out opportunities to create improved connections and access within each of its proposed FY 2015 requests. The primary budget requests for each department are summarized below and reflect department-specific capital and other enhancement goals related to each department's primary mission. Each department has carefully outlined programs and targets reflecting careful attention and prominence of community-directed ambitions which blend with the priorities identified by Council. The primary FY 2015 goals include:

- **Sustain and Improve City Infrastructure Connections and Access:** For the past five years, City Council has been persistent in its focus on providing the resources and support to address our infrastructure needs from paving to sidewalks to stormwater. The FY 2015 Budget continues the progress on the capital paving plan along with significant investments into sidewalk improvements which will provide new connections to a number of important amenities and character areas. Additionally, the City supplemented the stormwater revenues with approximately \$270,000 from reserves for the purpose of addressing major

stormwater infrastructure projects. Access to uniform and damage-free arterial and connector city streets and roads, as well as neighborhood streets, is of continued importance. Specific activities to support these efforts include a total investment in paving of city roads and sidewalk construction and improvements of \$2,990,000, completing construction of the Tilly Mill Road and North Peachtree Road intersection project, construction of the Chamblee Dunwoody Road Bicycle and Pedestrian Improvement project. Two future projects will take critical steps forward in 2015 with design and engineering for Chamblee Dunwoody Georgetown Corridor and Right-of-Way acquisition for the Chamblee Dunwoody at Spalding Intersection Improvement project. Additionally, the City of Dunwoody seeks to improve connections for integral internal information technology support and management. Through the addition of an IT support staff network administrator, focused on support of Public Safety IT network needs and other City-wide department technology issues as necessary, staff may deliver a higher level of service and take on more projects for greater efficiency and productivity.

- **Increase Access to Superior Community Safety:** The Police Department has experienced modest growth over the past few years but is still impacted by our growing population and greater requirements for public safety. Having the enough senior supervisory staff members to properly oversee the daily operations of the department is imperative for the efficiency and effectiveness of the Police Department. The FY 2015 Budget addresses these needs through the addition of a Lieutenant in Investigations and the addition of two Majors as division commanders. By adding these key positions, our existing structure of officers, sergeants, detectives, and lieutenants will be better able to focus on their core responsibilities and empowered to better serve our citizens.

- **Enrich Our Parks for Community Connectivity:** Capitalizing on the successful construction of Georgetown Park on the 16-acre Project Renaissance property, the FY 2014 Budget, as proposed to be amended with final HOST funding, includes funding to complete the work on the new five-acre Pernoshal Park on the 19-acre site at the corner of North Shallowford Road and Pernoshal Court. This also includes funding the connections and completion of the critical connecting phase in the Multi-Use Trail which to create pedestrian and bike connectivity from the Georgetown area all the way to Brook Run Park. Additionally, the City seeks to preserve our existing park assets by replacing the playground at Dunwoody Park, and resurfacing the parking lot at Dunwoody Nature Center. In order to ensure quality and continued access to existing and future park services and facilities, staff has recommended the addition of a Park Operations Supervisor who will oversee regular maintenance and facility management controls.

- **Promote Community-based Master Plan Refinement:** In 2015, as seen in the strategic infrastructure investments for access and connections, the City is continuing to focus and prioritize on the execution of the community-developed Master Plans. Additionally, building off of the successful comprehensive rewrite of the Zoning Ordinance and Land Development Ordinance, in 2015 the City will complete the addition of a Perimeter Center Zoning District and embark on a project to update and improve our Sign Code in an effort to continue to align our codes with the community's vision for the future. To keep our plans current and aligned with state guidelines, the City will also complete the five-year update to our inaugural Comprehensive Land Use Plan. Additionally, the City looks forward to beginning a collaborative process with our neighbors to study of the border areas with Chamblee and Peachtree Corners and better plan for future redevelopment in these areas.

- **Connect Businesses to Opportunity and People:** Catering to the needs of Dunwoody-based businesses to help retain, recruit, and promote redevelopment, the City intends to enhance access to enriching, community-focused benefits. Successful economic development practices help connect and keep existing businesses, entice future businesses and enrich the framework for future growth and improvement. The FY 2015 Budget provides funding to support the Engage

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

- **Maintain Transparency and Access to Smart Financial Stewardship:** In 2015, we will continue to invest in our facilities to improve the ability to serve the community. The FY 2015 Budget includes continuing the Facility Improvement Partnership Program which has proven very successful since its inception in 2013. In an effort to further enhance access for citizen transparency, the FY 2015 Budget also includes staffing request of a Records Clerk. Due to the 118 percent increase over 2013 in the number of open requests received by the City Clerk's office, the addition of a Records Clerk to assist in processing and fulfillment and to assist the City Clerk's Office with records management for the City.

- **Create Connections with Citizens to Engage and Involve:** In 2013, the City reached out to residents to gauge citizen satisfaction levels and collected a set of service benchmarks and community feedback. This input and data played an important role in shaping strategic engagement and communication efforts in 2014 and based on this success, another survey will be conducted in 2015 in order to measure improvements and service connections with residents. The City will continue to promote and develop opportunities for enhanced citizen communications, participation, and public involvement.

CHALLENGES

With a focus on creating meaningful connections and access, key challenges facing the City of Dunwoody in 2015 revolve around prioritizing spending and organizing endeavors as we seek to implement the community's vision. For residents and businesses, it is critical to have the right projects properly prioritized to promote a meaningful and superior quality of life.

Challenges which need to be addressed in 2015 include: promoting public safety and security, meeting the current demands and future needs of an aging infrastructure while improving assets and amenities that provide opportunity and access, and managing our revenue and expenditures to service residents and businesses as the region attempts to rebound from economic adversity.

- **Appropriately Attend to Infrastructure Requirements:** For the past five years the City has been in a "triage response mode" with infrastructure upkeep to address critical infrastructure maintenance and repair issues which are tantamount to the community's interests as well as City service delivery. In that time, the City has paved approximately 16 percent of the city's 380 total lane-miles of roads and plans are in place for paving many more arterial and collector streets as well as neighborhood roads. Due to age and pent-up demand, a majority of the city's pavement continues to deteriorate at an accelerated rate. New sidewalk design, construction and repair are critical to creating the connections and access for residents and plans for 2015 include linking schools neighborhoods and homes with safe pedestrian walkways. Balancing staff resources with the capital project and maintenance workload to provide a high level of service is an essential need and challenge facing the City. Coupled with the backlog of street and paving repairs is the increased need to complete stormwater pipe replacement projects. Much

of the existing stormwater in the city has been shown to be in need of repair or replacement. However, for all of these challenges the City needs to work diligently to secure community support and understanding of these critical infrastructure needs, and continue to communicate, involve, engage, and empower citizens with the information and the ability to share in the vision for a better Dunwoody.

- **Responsive and Transparent Revenue Management:** Since 2009, the economic downturn caused a decline of Dunwoody's property tax revenues. These revenue levels have not yet returned to pre-recession peaks and office vacancy rates indicate the economy has not reentered full recovery mode. While we have undergone a slight increase in new business development, rising interest rates and construction costs which have the potential to hamper borrowing, construction, and development initiatives within the city and region. Careful planning and prudent economic prioritization can help prepare for general gaps in revenue streams but longer-term external factors out of the City's control challenge the City's ability to exceed previous service levels and community mandates.
- **Promoting public safety and security:** For the first part of 2014, the City has experienced an overall increase in Dunwoody's crime rate as compared to 2013 figures. Year-to-date, July 2014 compared to July 2013, Part 1 crime was up by 24.6% percent overall. This is driven primarily by an increase in thefts and motor vehicle thefts. Because of the City's proximity to one of the largest shopping centers in the Southeast and adjacency to major interstates the City experiences higher than average property crime rates per capita.

The most efficient and cost effective means of maintaining lower levels of crime year-to-year is to continually improve the department's technology capabilities and augment staff resources. Funding requests are included in the FY 2015 Budget for the addition of two Major positions, which will each serve as division commanders, and one Lieutenant position that will be over Investigations and will have responsibility over homeland security and all hazards response. This is especially important in light of the complicated nature of providing law enforcement services and the potential liability for failing to handle those responsibilities appropriately. In addition, managing staff for operational efficiency and effectiveness can be problematic without proper supervisory oversight. Lastly, the proper staffing of senior supervisory positions provides the necessary resources to manage high priority projects and complete them in a timely manner. Additionally, ensuring the appropriate levels of trained personnel is critical to meet the needs of the growing community and provide available and consistent public safety support. Careful annual scrutiny of personnel and technological resources can help improve response and prevention and over time better address increases in rising crime levels.



FY 2015 EXPENDITURE HIGHLIGHTS

Each of these challenges presents gaps which the City must address in order to create the connections and access to align with established community plans and Council priorities. In light of these goals and challenges, the following list of FY 2015 Budget expenditures clearly demonstrates the City's continued efforts to steadily increase of investment in the "Three P's": Police, Paving, and Parks and create connections and access aligned with community expectations.

Paving / Infrastructure

- 2015 street resurfacing and paving and sidewalk improvements (\$2,990,000)
 - The Local Maintenance Improvement Grant from the Georgia Department of Transportation represents \$300,000 of this total
- Construction funding for Chamblee Dunwoody Road bicycle and pedestrian improvements (\$850,000)
- Construction funding for Tilly Mill at North Peachtree intersection improvement (\$900,000)
- Design and engineering of Georgetown Chamblee Dunwoody Corridor project (\$915,000)
 - Grant funding represents \$640,000 of this project total
- Right Of Way (ROW) acquisition for the Chamblee Dunwoody Road at Spalding intersection improvement (\$250,000)

Parks

- Dunwoody Park Playground replacement (\$225,000)
- Dunwoody Nature Center Parking Lot Resurfacing (\$100,000)
- Park Operations Supervisor (\$82,800)

Police Department/Public Safety

- Lieutenant, car and equipment (\$89,600)
- Two Majors, cars and equipment (\$209,200)
- Sergeant Promotional Assessment (\$13,000)
- Average Merit-Based Increase: A cost of living adjustment of 2.1 percent based on consumer price index for inflation plus an average of additional 1.4 percent based on merit (\$114,428)

Community Development

- Stream Identification Project (\$75,000)
- Sign Code Update Project (\$75,000)
- Study of border area with Chamblee (\$50,000)
- Study of border area with Peachtree Corners (\$50,000)

Finance & Administration

- Facilities Improvement Partnership Program (\$250,000)
- Continuity of Operations Program (\$30,000)
- Records Clerk (\$100,000)

Marketing & Public Relations

- Citizen Satisfaction Survey (\$20,000)

Information Technology

- Network Administrator II (\$132,163)
- Physical Access and Video Control Management System (\$50,000)
- Unified Threat Management (\$30,000)

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

ISSUES ON THE HORIZON

The community-developed Parks, Recreation, and Open Space Master Plan; Georgetown/North Shallowford Master Plan; and Dunwoody Village Master Plan each will undergo implementation activities at different phases throughout 2015. These master plans are important for the City of Dunwoody as each embodies several unique, citizen-driven aspirations and goals for highly visible and active “gateways and hubs” into and within the city. The continued revitalization efforts for Georgetown and Chamblee Dunwoody corridor will ramp up in 2015 and residents, businesses and visitors will begin to experience the benefits provided through the program. Beginning with the completion and rebirth of the Dunwoody Main Street along the Dunwoody Village Parkway, future guidance and oversight will be needed to continue to ensure project successes and continued redevelopment and growth of these areas as outlined in their respective Master Plans.

Additionally, construction activities to improve the Tilly Mill at North Peachtree intersection will commence in 2015, which potentially brings additional attention to a high-profile project and heavily trafficked intersection.

In 2011, the City filed a lawsuit against DeKalb County seeking approximately \$7,000,000 in unspent bond funds to pay for improvements to Brook Run Park. A 2010 state law obligates the County to transfer these funds to the City of Dunwoody and the lawsuit asks the court to direct the County to provide these funds to the City. If this lawsuit is successful, considerable resources will be spent to implement the Parks, Recreation, and Open Space Master Plan as it relates to Brook Run Park.

In 2015, the City will issue a Request for Proposals (RFP) to rebid the City of Dunwoody Split Contract Service model which is the vehicle by which the City staffs the majority of government service functions. The Split Contract Service model enables the City to maintain a high level of service for its citizens while maintaining expenditures at or near the level established when the City was incorporated. The goal of the rebid process is to determine the selection of the most strategic service providers and continue the operation of a lean and efficient model of governing and service delivery.

SUMMARY

Conclusively, the City intends to provide high quality services by enabling connections and access across all departments, programs, and initiatives. The FY 2015 Budget proposal is a reflection of the established community-driven plans and Council priorities crafted within a financially responsible and fiscally sound framework. We look forward to an engaged and decisive discussion of the FY 2015 Budget proposal over the next two months and arriving at a cohesive plan for a fiscally conscientious FY 2015 spending strategy. We appreciate your thoughtful and careful review of this proposal.

Sincerely,



Michael G. Davis, Mayor



Billy Grogan, Acting City Manager

NON FINANCIAL GOALS

STRATEGIC GOALS

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

STRATEGIC GOAL 1

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

What we have done...

- Created a civilian Crime Analyst position to promote proactive policing efforts
- Hired a Detective to provide for thorough investigations and improved casework solutions
- Implemented utilization of an Automated Fingerprint Identification System (AFIS) to speed up our ability to process and utilize fingerprint information found at crime scenes

What we plan to do...

- Improve allocation of resources by targeting crime through analysis (Data Driven Approaches to Crime)
- Improve operational capabilities by adding three new positions

STRATEGIC GOAL 2

Promote responsible and balanced redevelopment

What we have done...

- Conducted marketing and recruiting development projects to the Dunwoody Village and Georgetown Redevelopment Areas that are aligned with the goals of the Redevelopment Plans
- Created Dunwoody's inter-department Redevelopment Task Force focusing attention and coordinating internal resources to support the two Master Plan Areas
- Celebrated the ground breaking for State Farms new 2 million square foot Regional Operations Center

What we plan to do...

- Coordinate efforts within the City to jump start redevelopment projects within the Dunwoody Village and Georgetown commercial districts
- Extend our partnership with the Dunwoody Chamber of Commerce to support our ongoing Business Retention efforts through the Engage Dunwoody business volunteer program

STRATEGIC GOAL 3

Actively pursue comprehensive infrastructure improvements

What we have done...

- Completed Renaissance Park
- Completed the Dunwoody Village Main Street Project
- Completed the Brook Run Trail
- Completed replacement of major storm water pipes on Vermack Road and Delverton Drive
- Completed replacement of lining of a pipe under Perimeter Center Parkway
- Secured \$1 million in federal funding for the Traffic Signal Communications Project
- Secured \$784,000 in State Road and Tollway Authority funding for the Tilly Mill at North Peachtree Street Project

What we plan to do...

- Continue implementing the 5-year capital paving plan
- Continue sidewalk improvements
- Design and engineering for Chamblee Dunwoody Georgetown Corridor
- Design and engineering for Mt. Vernon Road at Vermack
- Right of way funding for the Chamblee Dunwoody at Spalding Intersection Improvements
- Construction funding for Chamblee Dunwoody Road Bicycle and Pedestrian Improvements
- Construction funding for Tilly Mill at North Peachtree Intersection Improvement
- Improve signal infrastructure in the Perimeter area

STRATEGIC GOAL 4

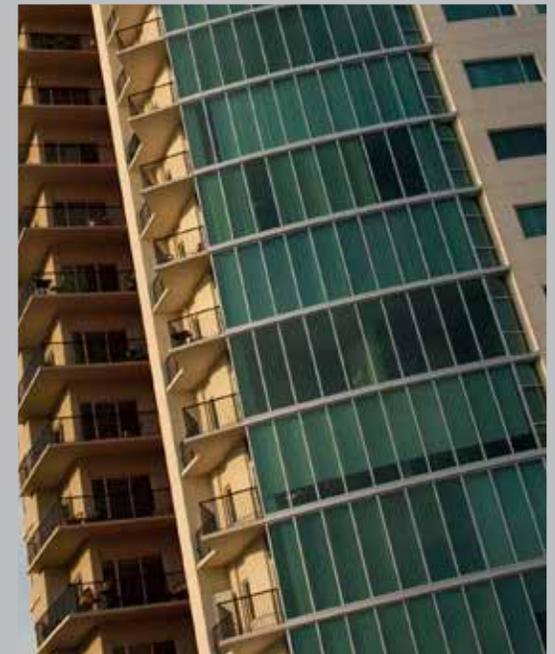
Create an atmosphere in which businesses thrive redevelopment

What we have done...

- Hosted 140 Business Retention and Expansion meetings with local Dunwoody companies to create stronger relationships with our business community
- Coordinated and partnered with the Dunwoody Chamber of Commerce and the Convention and Visitors Bureau of Dunwoody to market the City to businesses and residents

What we plan to do...

- Continue to work closely with our Convention and Visitors Bureau to market our unique attributes to hospitality developments
- Continue to work cooperatively with property owners, brokers and our community partners to retain and expand existing businesses

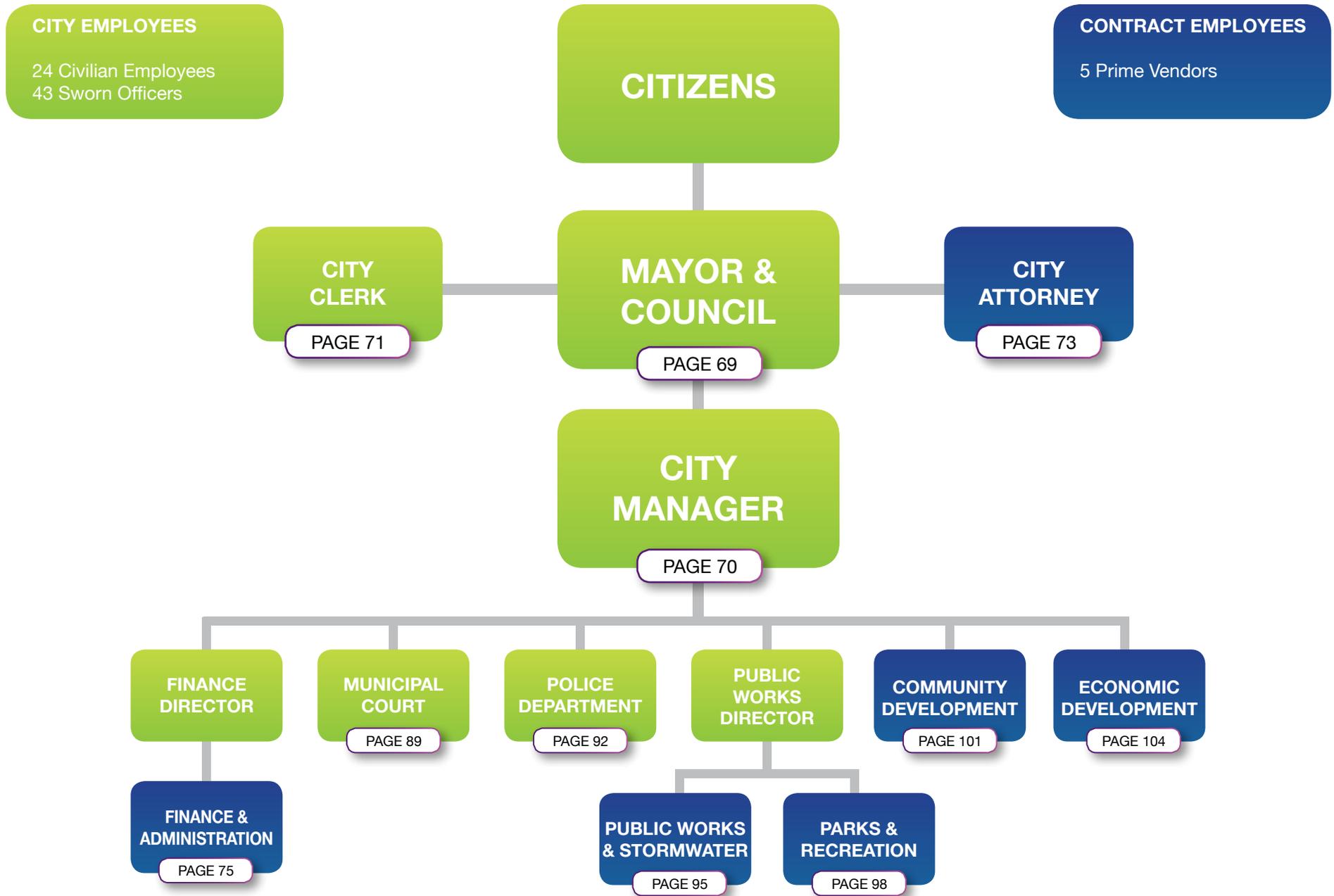




SECTION 2

FINANCIAL STRUCTURE, POLICY, AND PROCESS

ORGANIZATIONAL CHART

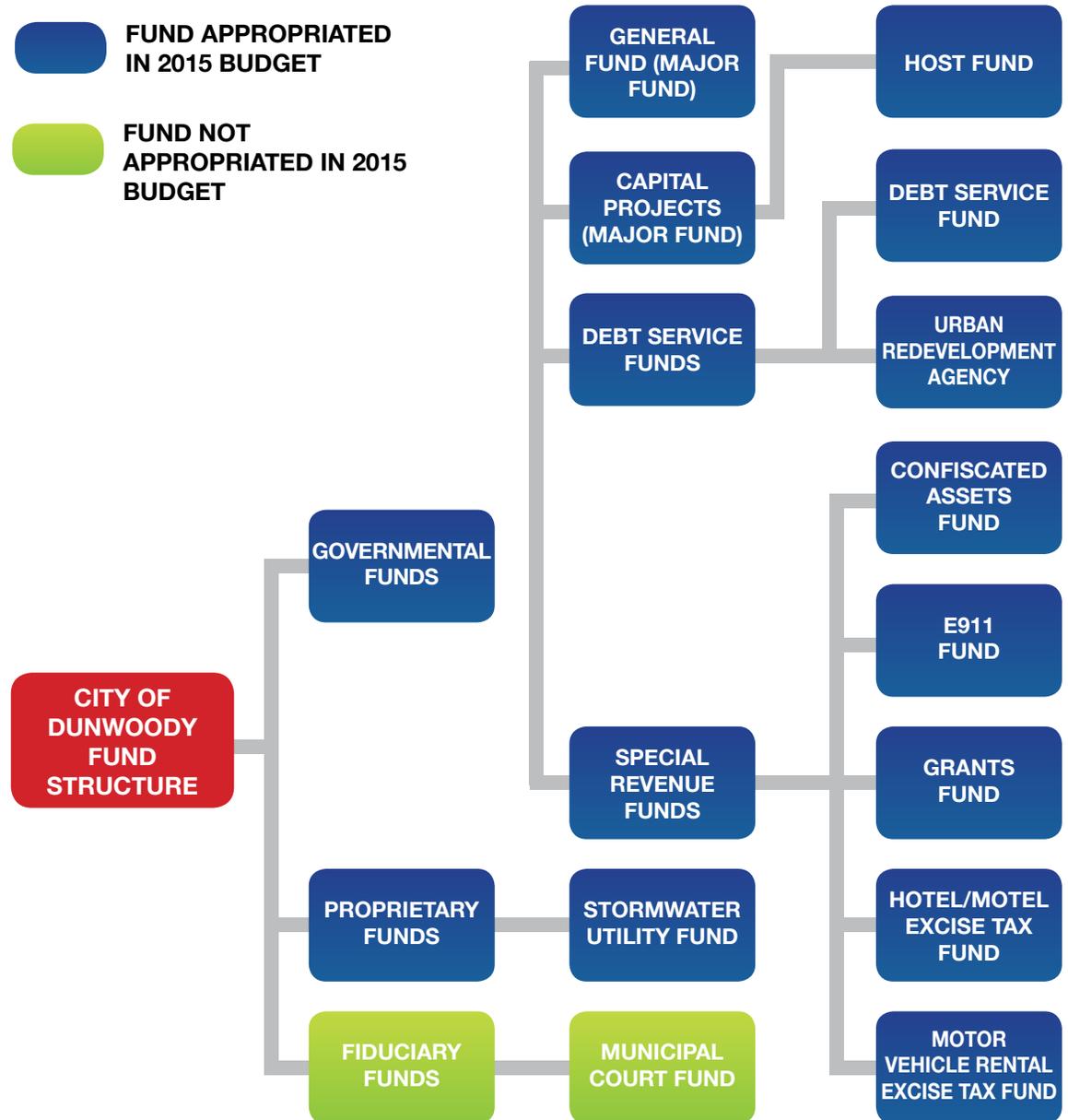


FUND STRUCTURE

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.
HOST	<ul style="list-style-type: none"> • Homestead options 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"> • As a fiduciary fund, the Municipal Court fund does not have a revenue source 	<ul style="list-style-type: none"> • Transfers to the general fund • Payments to individuals and state agencies as a result of court proceedings

FUND DESCRIPTIONS

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.

HOST Fund

This fund accounts for the homestead options sales tax revenue.

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 a 5% tax to five area hotels and motels, with 40% of the tax allocated to the Convention and Visitors Bureau of Dunwoody and the remainder allocated to the city’s general fund.

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.

FINANCIAL POLICIES AND PROCEDURES

ACCOUNTING POLICIES

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

SCOPE

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



FINANCIAL REPORTING POLICIES

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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

ANNUAL BUDGET DOCUMENT

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

ANNUAL CITIZEN'S REPORT

In order to provide citizens with financial information that is easily disseminated, the Finance Department shall coordinate with the Marketing and Public Relations Department on the publication of an annual report to the citizens (e.g., a popular report) which includes financial details. The citizens' report shall be in addition to the CAFR. This report shall be in conformance with GAAP, and follow the recommendations of the GFOA's "Popular Annual Financial report" (PAFR)

program guidelines. The city shall submit the Annual Citizens' report to the PAFR program to determine its eligibility to receive the award.

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 Project" report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

FINANCIAL REPORTING TO THE ADMINISTRATION

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

EXTERNAL FINANCIAL REPORTING

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

BUDGET POLICIES

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

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

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

SCOPE

This policy applies to all budgeted funds, which are

the responsibility, and under the management of the City of Dunwoody and its Department of Finance.

FINANCING CURRENT COSTS

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

BUDGET OBJECTIVE BY TYPE OF FUND

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

General Fund

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

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 2015, the city’s budget is balanced under scenario four.

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 and debt expenditures (approximately 33% of budgeted expenditures).

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

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

APPROPRIATION LAPSES AT YEAR END

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

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and the fund, other than those prohibited above, and 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 of one percent of the total annual expenditure appropriation in all operating funds in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the city's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds shall not require a contingency reserve appropriation.

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

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

CONTRIBUTIONS

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

ADMINISTRATIVE SERVICE FEE/COST ALLOCATION

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

ONE-TIME REVENUE SOURCES

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



CASH FLOW BUDGET

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

BUDGET ALLOTMENTS

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

CAPITAL 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.

2014 BUDGET CALENDAR

JUNE						
Departmental budget request templates were distributed including operating and capital budget requests as well as enhancement priority ranking.						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19 Budget worksheets distributed to departments	20	21
22	23	24	25	26	27	28
29	30					

JULY						
Departmental operating and capital budget requests and enhancement priority ranking were due to Accounting for incorporation in the city's initial working budget.						
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25 Budget worksheets due to Accounting from departments	26
27	28	29	30	31		

AUGUST						
Work sessions with Accounting included discussions focusing on revenue estimates, maintenance and operations and personnel requests. Additional discussions focused on capital budgets and enhancement requests.						
					1	2
3	4	5	6 Department budget work sessions with Acting City Manager	7 Department budget work sessions with Acting City Manager	8	9
10	11	12	13 Budget summation and balancing work session	14	15	16
17	18	19	20	21 First consolidated and balanced budget due to City Manager	22	23
24	25	26	27 Transmittal letter due from City Manager/ Mayor	28	29	30
31						

SEPTEMBER						
A balanced budget was submitted to City Council and posted online for citizen inspection and comments. Meetings were conducted with the Budget Committee. Revenue neutral changes were made to the budget document and transmittal letter.						
	1 Proposed budget with transmittal letter due to City Council	2	3	4	5	6
7	8	9	10 Meeting with Budget Committee	11	12	13
14	15	16	17	18	19	20
21	22 Final budget submitted to City Council	23	24	25	26	27
28	29	30				

OCTOBER						
Public hearings and adoption of the budget resolution occurred.						
			1	2	3	4
5	6	7	8	9	10	11
12	13 Legally advertised public hearing and reading of budget resolution	14	15	16	17	18
19	20	21	22	23	24	25
26	27 Adoption of the budget resolution for the year ending December 31, 2015	28	29	30	31	



SECTION 3

FINANCIAL SUMMARIES

REVENUE ANTICIPATIONS AND EXPENDITURE APPROPRIATIONS

Revenues	General Fund*	Special Revenue Funds				Grants Fund	Debt Service Fund	Capital Projects Funds		Enterprise Funds	Total Government	Elimination of Interfund Activity	Net Total Government
		E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	HOST Fund			Capital Projects Fund*	Stormwater Utility Fund				
Property Taxes	\$ 6,725,000									\$ 6,725,000		\$ 6,725,000	
Business and Occupational Taxes	2,770,000									2,770,000		2,770,000	
Homestead Option Sales Tax	-						4,000,000			4,000,000		4,000,000	
Insurance Premium Taxes	2,400,000									2,400,000		2,400,000	
Franchise Fees	3,500,000									3,500,000		3,500,000	
Other Taxes	2,240,000		2,300,000	100,000						4,640,000	(1,480,000)	3,160,000	
Licenses and Permits	1,440,000									1,440,000		1,440,000	
Court Fines	1,500,000									1,500,000		1,500,000	
Intergovernmental Revenues (Grants)	-				275,000					275,000		275,000	
Charges for Services	1,771,000	1,200,000							1,851,622	4,822,622		4,822,622	
Other Revenues	25,000						4,500		800	30,300		30,300	
Use of Prior Year Reserves	800,000								269,078	1,069,078		1,069,078	
Subtotal	\$ 23,171,000	\$ 1,200,000	\$ 2,300,000	\$ 100,000	\$ 275,000	\$ -	\$ 4,004,500	\$ -	\$ 2,121,500	\$ 33,172,000	\$ (1,480,000)	\$ 31,692,000	
Other Financing Sources													
Operating Transfer In from General Fund		\$73,300					\$1,464,367	\$2,580,120	\$2,580,120	\$ 6,697,907	(\$4,117,787)	\$ 2,580,120	
Operating Transfer In from E911 Fund								4,000,000	4,000,000	8,000,000	(4,000,000)	4,000,000	
Operating Transfer In from HOST Fund													
Total Other Financing Sources	\$ -	\$ 73,300	\$ -	\$ -	\$ -	\$ -	\$ 1,464,367	\$ 6,580,120	\$ 6,580,120	\$ 14,697,907	\$ (8,117,787)	\$ 6,580,120	
Total Revenues	\$ 23,171,000	\$ 1,273,300	\$ 2,300,000	\$ 100,000	\$ 275,000	\$ 1,464,367	\$ 10,584,620	\$ 6,580,120	\$ 2,121,500	\$ 47,869,907	\$ (9,597,787)	\$ 38,272,120	
Expenditures													
City Council	\$237,316									\$ 237,316		\$ 237,316	
City Manager	362,566									362,566		362,566	
City Clerk	240,778									240,778		240,778	
Finance & Administration	2,677,337						250,000	250,000		3,177,337		3,177,337	
IT	752,453						105,620	105,620		963,693		963,693	
Marketing	490,294									490,294		490,294	
Legal	385,000									385,000		385,000	
Municipal Court	579,021									579,021		579,021	
Police	6,772,991						604,500	604,500		7,981,991		7,981,991	
E911	-	1,273,300								1,273,300		1,273,300	
Public Works	2,131,438				275,000		5,295,000	5,295,000	2,121,500	15,117,938		15,117,938	
Parks	1,178,800						325,000	325,000		1,828,800		1,828,800	
Community Development	2,455,420									2,455,420		2,455,420	
Economic Development	92,968									92,968		92,968	
Contingency	300,000									300,000		300,000	
Subtotal	\$ 18,656,382	\$ 1,273,300	\$ -	\$ -	\$ 275,000	\$ -	\$ 6,580,120	\$ 6,580,120	\$ 2,121,500	\$ 35,486,422	\$ -	\$ 35,486,422	
Other Financing Uses													
Operating Transfer Out to Debt Service	\$1,464,367									\$ 1,464,367	(\$1,464,367)	\$ -	
Operating Transfer Out to Capital Projects	2,580,120						4,000,000			6,580,120	(6,580,120)	\$ -	
Operating Transfer Out to E911 Fund	73,300									73,300	(73,300)	\$ -	
Operating Transfer Out to Grants Fund												\$ -	
Operating Transfer Out to General Fund			1,380,000	100,000						1,480,000	(1,480,000)	\$ -	
Payments to Other Entities			920,000				1,464,088			2,384,088		2,384,088	
Total Other Financing Uses	\$ 4,117,787	\$ -	\$ 2,300,000	\$ 100,000	\$ -	\$ 1,464,088	\$ 4,000,000	\$ -	\$ -	\$ 11,981,875	\$ (9,597,787)	\$ 2,384,088	
Total Expenditures	\$ 22,774,169	\$ 1,273,300	\$ 2,300,000	\$ 100,000	\$ 275,000	\$ 1,464,088	\$ 10,580,120	\$ 6,580,120	\$ 2,121,500	\$ 47,468,297	\$ (9,597,787)	\$ 37,870,510	
Net	\$ 396,831	\$ -	\$ -	\$ -	\$ -	\$ 279	\$ 4,500	\$ -	\$ -	\$ 401,610	\$ -	\$ 401,610	

*Denotes a Major Fund

GENERAL FUND BUDGET

STATEMENT OF REVENUES AND EXPENDITURES

	Audited FY 2013	2014 Prorata Based on May YTD	2014 As Amended	Recommended FY 2015
Beginning Fund Balance	\$11,236,832	\$5,877,084	\$5,877,084	\$6,262,082
Revenues				
Property Taxes	6,105,269	6,192,531	5,955,000	6,725,000
Business and Occupational Taxes	2,673,994	2,697,702	2,725,000	2,880,000
Insurance Premium Taxes	2,386,636	2,300,000	2,350,000	2,400,000
Franchise Fees	3,643,706	3,624,766	3,250,000	3,500,000
Other Taxes	616,533	623,415	560,000	650,000
Licenses and Permits	1,763,578	1,849,192	875,000	1,440,000
Fines and Forfeitures	1,345,044	1,457,138	1,510,000	1,500,000
Other Revenues	94,628	277,969	228,000	238,000
Charges for Services	424,080	463,517	408,000	408,000
Total Operating Revenue	19,053,468	19,486,230	17,861,000	19,741,000
Expenditures				
City Council	192,627	221,017	225,544	237,316
City Manager	341,008	320,269	350,908	362,566
City Clerk	205,295	177,819	170,742	240,778
City Attorney	374,360	401,857	385,000	385,000
Finance & Administration	2,289,805	2,410,982	2,508,225	2,677,337
Information Technology	471,550	569,690	550,294	752,453
Marketing	401,374	424,172	454,932	490,294
Municipal Court	382,673	389,111	504,504	579,021
Police	5,567,635	5,652,288	6,361,851	6,772,991
Public Works	1,671,691	1,596,717	2,000,646	2,131,438
Parks	837,623	867,241	1,152,267	1,178,800
Community Development	2,393,129	1,731,276	2,095,802	2,455,420
Economic Development	64,492	55,209	77,668	92,968
Contingency	-	-	400,000	300,000
Total Operating Expenditures	15,193,262	14,817,648	17,238,383	18,656,382
Other Financing Sources (Uses)				
Use of Prior Year Reserves	-	800,000	1,038,676	800,000
Proceeds from the sale of property	295,009	250,000	1,150,000	1,150,000
Transfers In	1,334,286	1,453,425	1,358,000	1,480,000
Transfers Out	(10,849,249)	(7,532,640)	(3,784,295)	(4,117,787)
Total Other Financing Sources (uses)	(9,219,954)	(5,029,215)	(237,619)	(687,787)
Fund Balance, December 31	\$5,877,084	\$5,516,451	\$6,262,082	\$6,658,913

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

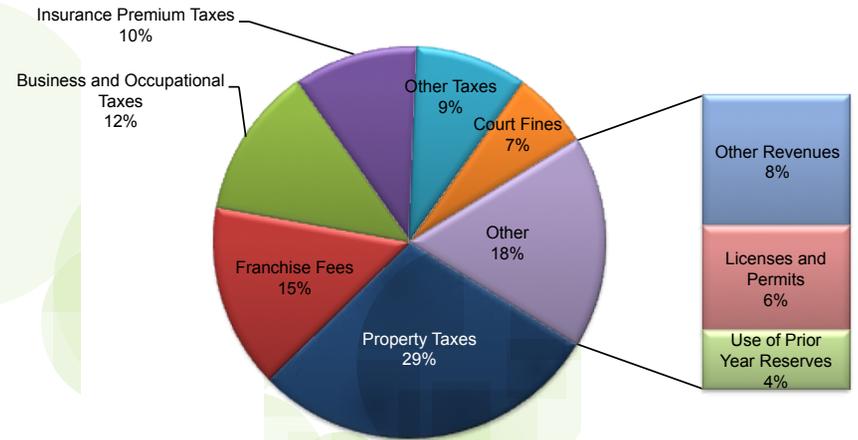
	2013 Actual	2014 Prorata Based on May YTD	2014 As Amended	2015 Anticipated
Taxes	\$ 16,760,424	\$ 16,891,839	\$ 16,198,000	\$ 17,635,000
Licenses & Permits	1,771,778	1,849,192	875,000	1,440,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	424,080	463,517	408,000	408,000
Fines & Forfeitures	1,345,044	1,457,138	1,510,000	1,500,000
Investment Income	10,378	9,497	10,000	20,000
Contr & Don From Priv Sources	10,900	5,400	5,000	5,000
Miscellaneous Revenue	65,150	261,272	213,000	213,000
Use of Prior Yr Reserves	-	800,000	1,038,676	800,000
Other Financing Sources	295,009	251,800	1,150,000	1,150,000
Total General Fund Revenues	\$ 20,682,763	\$ 21,989,655	\$ 21,407,676	\$ 23,171,000



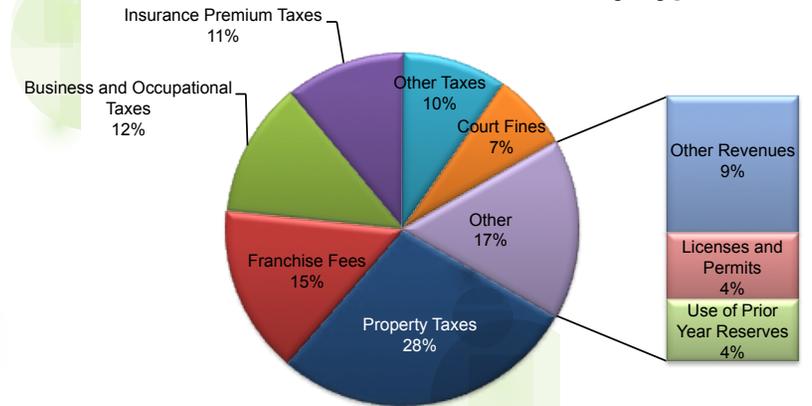
GENERAL FUND REVENUE DETAIL

	2014 Prorata			
	2013 Actual	Based on May YTD	2014 As Amended	2015 Anticipated
Real Property Tax	\$ 5,058,289	\$ 5,054,980	\$ 4,900,000	\$ 5,700,000
Personal Property Tax	387,204	395,252	360,000	400,000
Motor Vehicle	262,979	225,715	270,000	200,000
MV Title Ad Valorem Tax	274,352	335,298	300,000	300,000
MV Title Ad Valorem Tx True Up	40,425	69,786	60,000	60,000
Intangibles (Reg & Recording)	62,910	99,953	60,000	60,000
Franchise Fees	3,643,706	3,624,766	3,250,000	3,500,000
Hotel/Motel Tax	1,228,877	1,345,509	1,260,000	1,380,000
Alcoholic Beverage Excise Tax	616,533	623,415	560,000	650,000
MVR Excise Tax	105,409	107,916	98,000	100,000
Business & Occupation Tax	2,564,251	2,579,865	2,600,000	2,750,000
Insurance Premiums Tax	2,386,636	2,300,000	2,350,000	2,400,000
Financial Institutions Tax	109,743	113,441	105,000	110,000
Penalties & int on delinq tax	7,001	4,396	5,000	5,000
Pen & Int on Del Taxes-Busines	12,109	11,547	20,000	20,000
Alcoholic Beverage Licenses	435,428	434,666	360,000	425,000
Other Licenses and permits	2,880	2,535	-	-
Planning & Zoning Fees	37,430	44,330	15,000	15,000
Bldg Structures & Equipment	1,265,307	1,297,822	500,000	1,000,000
Soil Erosion	22,533	-	-	-
Plan Review-Fire	-	69,840	-	-
Tree Bank	8,200	-	-	-
Local Govt Grants	-	3,000	-	-
Election Qualifying Fees	2,880	-	-	-
Sale of Maps and Publications	666	433	-	-
Special Police Svcs	18,420	13,152	10,000	10,000
Fingerprinting Fee	6,433	8,472	5,000	5,000
Public Safety-Other	43,085	84,289	36,000	36,000
Special Assessments	21,463	21,388	20,000	20,000
Streetlight Fees	316,417	320,180	327,000	327,000
Rec Program Fees	1,484	738	-	-
Pavilion Rentals	12,625	11,650	10,000	10,000
NSF Fees	609	216	-	-
Municipal Court Fines & Forfeitures	1,345,044	1,457,138	1,500,000	1,500,000
Cash Confiscation	-	-	10,000	-
Interest Revenue	10,378	9,497	10,000	20,000
Contr & Don From Priv Sources	-	-	-	-
Explorer Donations	3,400	5,400	5,000	-
Donations	7,500	-	-	5,000
Rents and Royalties	63,856	198,000	198,000	-
Advertising Rental	29,013	36,789	-	198,000
Rental Commissions	(77,864)	(2,214)	-	-
Reimb for damaged property	38,986	28,597	-	-
Other Charges For Svcs	7,459	100	15,000	15,000
Miscellaneous Revenue	-	1,800	-	-
Proceeds from sale of property	295,009	250,000	1,150,000	1,150,000
Use of Prior Yr Reserves	3,701	800,000	1,038,676	800,000
Total Department Revenues	\$20,682,764	\$21,989,654	\$21,407,676	\$23,171,000

FY 2015 Revenues by Type



FY 2014 Revenues by Type



GENERAL FUND DEPARTMENT SUMMARY

	2013 Actual	2014 Prorata Based on May		2014 As Amended	2015 Requested
		YTD			
City Council	\$ 192,627	\$ 221,017	\$ 225,544	\$ 237,316	
City Manager	341,008	320,269	350,908	362,566	
City Clerk	263,707	177,819	170,742	240,778	
Finance & Administration	2,749,805	2,410,982	2,789,725	2,927,337	
Information Technology	689,550	684,909	729,669	858,073	
Marketing	401,374	424,172	454,932	490,294	
Legal	374,360	401,857	385,000	385,000	
Municipal Court	427,673	389,111	504,504	579,021	
Police	6,744,644	5,736,686	6,446,249	7,377,491	
E-911	189,589	-	251,655	73,300	
Public Works	3,142,735	4,047,716	3,235,646	3,426,438	
Parks & Recreation	2,526,534	2,400,608	1,685,634	1,612,167	
Community Development	2,393,129	1,744,276	2,108,802	2,455,420	
Economic Development	273,936	1,261,209	1,283,668	1,448,968	
Contingency	-	-	400,000	300,000	
Total General Fund Expenditures	\$ 20,710,670	\$ 20,220,633	\$ 21,022,677	\$ 22,774,168	

GENERAL FUND ACCOUNT SUMMARY

	2013 Actual	2014 Prorata Based on May		2014 As Amended	2015 Requested
		YTD			
Personnel Services	\$ 5,725,887	\$ 5,736,921	\$ 6,400,219	\$ 6,958,722	
Purchased & Contracted Services	8,224,655	7,957,502	8,948,622	9,868,313	
Supplies	1,242,719	1,123,227	1,489,541	1,529,346	
Other Costs	-	-	400,000	300,000	
Debt Service	-	-	-	-	
Transfers	5,517,409	7,532,640	3,784,295	4,117,787	
Total General Fund Expenditures	\$ 20,710,670	\$ 22,350,290	\$ 21,022,677	\$ 22,774,168	



REVENUE ADMINISTRATION

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

DIVERSIFICATION AND STABILITY

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

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

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

CONSERVATIVE REVENUE ESTIMATES

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

USER BASED FEES AND CHARGES (EXCHANGE REVENUE)

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

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

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

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

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

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

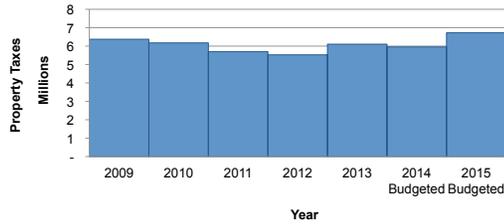
Major Revenues (Top Ten)	FY 2014 Approved Budget	FY 2015 Approved Budget	\$\$ Variance	% Variance
Taxes:				
Property Taxes	\$5,955,000	\$6,725,000	\$770,000	12.93%
Franchise Fees	3,250,000	3,500,000	250,000	7.69%
Alcohol Beverage Excise Taxes	560,000	650,000	90,000	16.07%
Business and Occupational Taxes	2,620,000	2,880,000	260,000	9.92%
Insurance Premiums Tax	2,350,000	2,400,000	50,000	2.13%
Hotel/Motel Taxes	1,260,000	1,380,000	120,000	9.52%
Licenses and Permits:				
Alcohol Beverage Licenses	360,000	425,000	65,000	18.06%
Building Permits	500,000	1,000,000	500,000	100.00%
Charges for Services:				
Streetlight Fees	327,000	327,000	-	0.00%
Fines and Forfeitures				
	1,510,000	1,500,000	(10,000)	-0.66%
Total Major Revenues	18,692,000	20,787,000	2,095,000	11.21%
Other General Fund Revenues	2,004,000	1,584,000	(420,000)	-20.96%
Use of Prior Year Reserves	800,000	800,000	-	0.00%
Total Revenues	\$ 21,496,000	\$ 23,171,000	\$ 1,675,000	7.79%

For all General Fund revenues, trends exist only to the extent of the preceding 2009-2014 budget years as the City was incorporated on December 1, 2008 and to the extent revenues for the unincorporated Dunwoody are available for DeKalb County records.

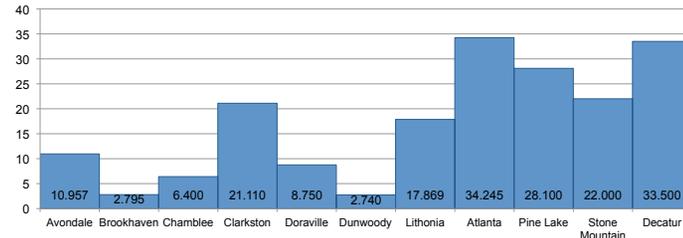
PROPERTY TAXES

Property taxes include taxes on real and personal property, motor vehicle, mobile homes, and intangible taxes. This category represents 34% of the total FY 2015 general fund revenues. Property taxes for 2015 are based on the tax digest compiled for 2014. These taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by Council. The 2015 projection estimates moderate growth based on current economic conditions.

Tax Collection History



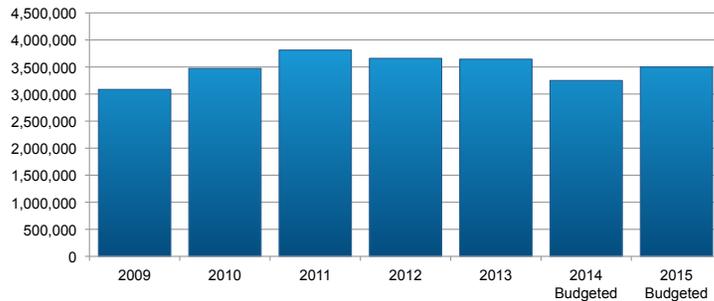
2014 Millage Rates in DeKalb County



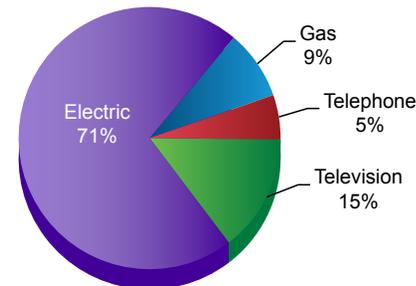
FRANCHISE FEES

Franchise fees are the fees charged to utility companies for use of City streets and right-of-ways to conduct their private business of delivering telephone, cable television, natural gas, water, and other fiber optics cable services. This category represents 18% of total general fund revenues. Fiscal year 2015 represents the fourth year all franchise payments will be received for a full twelve months. The 2015 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in 2009 through 2014.

Franchise Fees



Franchise Fees by Source

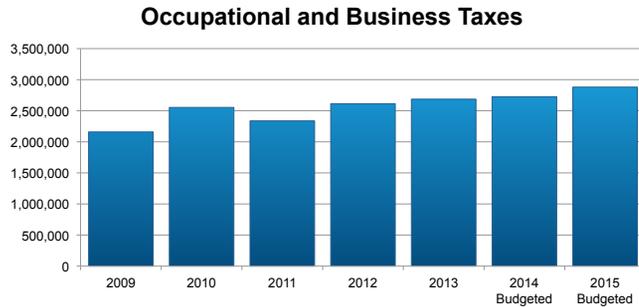


ALCOHOL BEVERAGE EXCISE TAXES

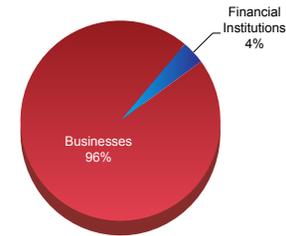
Alcohol beverage taxes are levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes imposed on the distribution of distilled spirits, malt beverages, and wine. Taxes are also imposed on the sale of distilled spirits by the drink. This category represents 3% of total general fund revenues. The 2015 amount for beverage excise taxes was computed based on the current trend of roughly \$55,000 per month in receipt from current retailers.

OCCUPATIONAL AND BUSINESS TAXES

This category includes revenues from business and financial institutions' occupational licenses for conducting business within the City. This category represents 15% of total general fund revenues. The 2015 amount is estimated based on trend analysis, economic indicators, and anticipated economic growth.



Occupational and Business Taxes

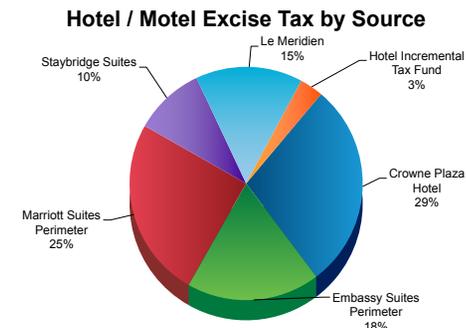
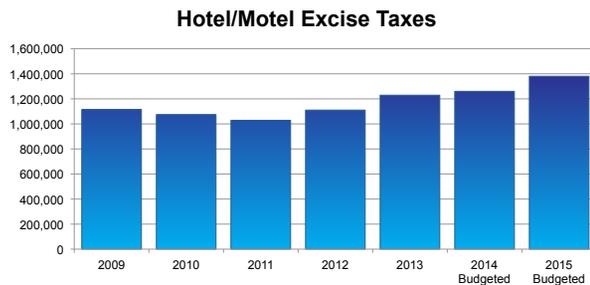


INSURANCE PREMIUMS TAXES

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 12% of total general fund revenues. The insurance premiums taxes for 2015 are estimated based on amounts received in 2010-2014 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 7% of total general fund revenues. The 2015 amount is a projection based on the initial collected amounts during the City's previous years and then increased slightly due to the slowly improving economy and comments received from the Convention and Visitors Bureau.



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 2015 estimated amount is computed based on the current level of alcohol beverage license holders.

BUILDING PERMITS

All construction activities within the City of Dunwoody must be permitted through the Community Development Department. This ensures that all construction is done in accordance with the codes set forth by the City of Dunwoody, DeKalb County, and the State of Georgia. The 2015 estimated amount are projections from the engineering firm of Clark Patterson Lee.

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 pole installation must be paid by homeowners or by the developer. The 2015 estimated amount are projections based on historical trend data.

STORMWATER MAJOR REVENUES

The 2013 budget amount reflected an increase in user fees as a result of a comprehensive assessment study conducted in 2011. The 2014 amount was carried forward into 2015.



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 & DEBT

CAPITAL PROJECTS LISTING

	Projects 2009	Projects 2010	Projects 2011	Projects 2012	Projects 2013	Projects 2014	Projects 2015
Recurring/Routine Capital Expenditures (amended budget)							
Public Works Resurfacing and Roads Projects	\$ 119,599	\$ 729,697	\$ 2,535,000	\$ 1,750,000	\$ 1,975,000	\$ 1,975,000	\$ 2,205,000
Intersection Enhancements	-	100,000	200,000	925,000	355,000	2,315,000	2,150,000
Sidewalk Improvements and Additions	-	100,000	715,000	570,000	566,000	230,000	940,000
Parks Improvements	-	-	150,000	448,377	151,000	390,000	325,000
	\$ 119,599	\$ 929,697	\$ 3,600,000	\$ 3,693,377	\$ 3,047,000	\$ 4,910,000	\$ 5,620,000
Nonrecurring/Nonroutine Capital Expenditures (amended budget)							
Initial Police Setup	\$ 2,839,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Initial City Hall Setup	736,046	-	-	-	-	-	-
Dunwoody Village Project	568,782	-	1,100,000	-	-	-	-
Traffic Calming	-	25,000	-	-	75,000	-	-
Finance and Administration Equipment	-	-	17,331	-	-	-	-
Austin Elementary Radar Sign	-	-	8,479	-	-	-	-
License plate reader	-	-	43,950	-	-	-	-
Mobile license plate reader	-	-	75,925	-	-	-	-
Courtroom and Council Chambers AV	-	-	140,400	-	-	-	-
Sharepoint Network Upgrade	-	-	24,600	-	-	-	-
Disaster Recovery Equipment	-	-	20,169	-	-	-	-
Code Red	-	-	24,500	-	-	-	-
Vehicle Replacement Fund	-	-	1,500,000	-	-	-	500,000
Police Department Machinery and Equipment	-	-	168,406	-	-	-	-
Public Works Management Software	-	-	85,544	-	-	-	-
Gateway and Wayfinding	-	-	150,000	150,000	-	-	-
Project Renaissance Land Purchases	-	-	6,890,038	4,431,626	3,927,459	1,025,000	-
Brook Run Trail	-	-	30,810	-	1,059,600	-	-
Spare Patrol unit	-	-	-	40,209	-	-	-
North Metro SWAT night vision	-	-	-	20,172	-	-	-
Crime analysis plus	-	-	-	1,820	-	-	-
Forensic computer software	-	-	-	9,772	-	-	-
Daily report software	-	-	-	12,400	-	-	-
GIS web viewer	-	-	-	75,000	-	-	-
Plotter purchase	-	-	-	20,000	-	-	-
SAN Backup/disaster recovery storage system	-	-	-	36,880	-	-	-
City Hall Design and Engineering	-	-	-	100,000	-	-	-
Brook Run Surveillance Camera System	-	-	-	143,375	-	-	-
North Dekalb Cultural Arts Center Roof Replacement	-	-	-	100,000	160,000	65,896	-
Equipment for Traffic Unit and Prisoner Transport Unit	-	-	-	-	232,211	-	-
FIPP ⁽¹⁾ -Dunwoody Nature Center Improvements	-	-	-	-	236,733	-	-
FIPP ⁽¹⁾ -Spruill Arts Center Improvements	-	-	-	-	20,755	-	-
FIPP ⁽¹⁾ -Senior Baseball Outfield Leveling	-	-	-	-	37,744	-	-
Programming Study for Future City Hall	-	-	-	-	50,000	-	-
Brook Run Dog Park Relocation	-	-	-	-	195,000	-	-
School Pedestrian Safety Improvements	-	-	-	-	40,000	-	-
Brook Run Demolition	-	-	-	-	310,690	-	-
City Hall Reconfiguration for Efficiency	-	-	-	-	-	31,500	-
Network Access Control for guest users	-	-	-	-	-	16,211	-
Off-Site Replication of Servers for Disaster Recovery	-	-	-	-	-	51,875	-
Unified Communications Upgrade	-	-	-	-	-	47,500	-
Website Redesign & Replacement	-	-	-	-	-	65,000	-
Equipment for Detective	-	-	-	-	-	30,000	-
Automated Fingerprint Identification System (AFIS)	-	-	-	-	-	54,398	-
Video Surveillance System	-	-	-	-	-	150,000	-
Emergency Notification System for Brook Run Park & Dunwoody Park	-	-	-	-	-	85,000	-
Pernoshal Park	-	-	-	-	-	2,225,000	-
GIS Mobile Collection Unit	-	-	-	-	-	13,000	-
FIPP ⁽¹⁾ -2014 Unallocated Balance	-	-	-	-	-	17,000	-
FIPP ⁽¹⁾ -ADA Accessible Entranceway	-	-	-	-	-	110,000	-
FIPP ⁽¹⁾ -Senior Baseball Lower Field Dome and Spectator Area Improvements	-	-	-	-	-	73,500	-
FIPP ⁽¹⁾ -Spruill Arts Center Jewelry Studio Ventilation System	-	-	-	-	-	16,000	-
Unallocated-Completed/Abandoned Projects	-	-	-	-	-	175,533	-
Data Center Power Protection	-	-	-	-	-	-	25,620
Physical Access and Video Control Management System	-	-	-	-	-	-	50,000
Unified Threat Management System	-	-	-	-	-	-	30,000
FIPP ⁽¹⁾ -2015 Unallocated Balance	-	-	-	-	-	-	250,000
Equipment for Lieutenant	-	-	-	-	-	-	30,500
Equipment for Two Majors	-	-	-	-	-	-	61,000
Sergeant Promotional Assessment	-	-	-	-	-	-	13,000
	\$ 4,143,997	\$ 25,000	\$ 10,280,152	\$ 5,141,254	\$ 6,345,192	\$ 4,252,413	\$ 960,120
Total Capital Projects	\$ 4,263,596	\$ 954,697	\$ 13,880,152	\$ 8,834,631	\$ 9,392,192	\$ 9,162,413	\$ 6,580,120

⁽¹⁾ FIPP-Facilities Improvement Partnership Program

CAPITAL PROJECT FUNDING BY DEPARTMENT

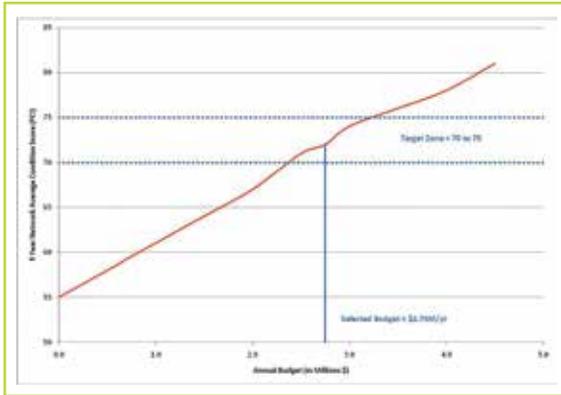
Department	Projects 2009	Projects 2010	Projects 2011	Projects 2012	Projects 2013	Projects 2014	Projects 2015
General Government	\$ 736,046	\$ -	\$ 352,500	\$ 286,880	\$ 345,232	\$ 428,586	\$ 355,620
Public Safety	2,839,169	-	1,812,781	84,373	232,211	234,398	604,500
Public Works	688,381	954,697	4,644,023	3,388,375	3,011,000	4,520,000	5,295,000
Recreation	-	-	7,070,848	4,980,003	5,803,749	3,790,896	325,000
Community Development	-	-	-	95,000	-	-	13,000
Unallocated	-	-	-	-	-	175,533	-
	<u>\$ 4,263,596</u>	<u>\$ 954,697</u>	<u>\$ 13,880,152</u>	<u>\$ 8,834,631</u>	<u>\$ 9,392,192</u>	<u>\$ 9,162,413</u>	<u>\$ 6,580,120</u>

OPERATIONAL IMPACT OF FY2015 CAPITAL PROJECTS

Project Name	Estimated Net Annual Impact of FY 2015 Capital Projects on Operating Budget					Five Year Total
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
General Government						
Data Center Power Protection	\$ 25,620	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 31,620
Physical Access and Video Control Management System	50,000	8,000	8,000	8,000	8,000	82,000
Unified Threat Management System	30,000	8,500	8,500	8,500	8,500	64,000
Facilities Improvement Partnership Program	250,000	-	-	-	-	250,000
General Government	<u>355,620</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>427,620</u>
Public Safety						
Vehicle Replacement Fund	500,000	-	-	-	-	500,000
Equipment for Lieutenant	30,500	200	200	200	200	31,300
Equipment for Two Majors	61,000	200	200	200	200	61,800
Sergeant Promotional Assessment	13,000	-	-	-	-	13,000
Public Safety	<u>604,500</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>606,100</u>
Public Works						
2015 resurfacing	1,750,000	-	-	-	-	1,750,000
Construction Funding - Tilly Mill at North Peachtree Intersection Imprv	900,000	-	-	-	-	900,000
D&E - Mount Vernon at Vermack Intersection Imprv	150,000	-	-	-	-	150,000
ROW acq - Chamblee Dunwoody at Spalding Intersection Imprv	250,000	-	-	-	-	250,000
D&E - Chamblee Dunwoody Georgetown Corridor	275,000	-	-	-	-	275,000
Construction Funding - Chamblee Dunwoody Bicycle and Pedestrian Crossing Improvements	850,000	-	-	-	-	850,000
Citywide traffic signal communications	180,000	-	-	-	-	180,000
Sidewalk Construction	940,000	-	-	-	-	940,000
Public Works	<u>5,295,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,295,000</u>
Recreation						
Dunwoody Nature Center Parking Lot Resurfacing	100,000	-	-	-	-	100,000
Dunwoody Park Playground Replacement	225,000	-	-	-	-	225,000
Recreation	<u>325,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,000</u>
Total Capital Projects & 5 Year Impact on Operational Budget	<u>\$ 6,580,120</u>	<u>\$ 18,400</u>	<u>\$ 18,400</u>	<u>\$ 18,400</u>	<u>\$ 18,400</u>	<u>\$ 6,653,720</u>

CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE RESURFACING CAPITAL PROJECT

The level of funding allocated to resurfacing was determined based on an evaluation of capital paving and maintenance costs. The evaluation examined how the capital paving funding affects the street maintenance budget based on the 2010 Pavement Management Analysis report. The relationship between annual capital paving funding and the condition of the City's road network as measured by the Pavement Condition Index (PCI) was provided in the 2010 report as follows:

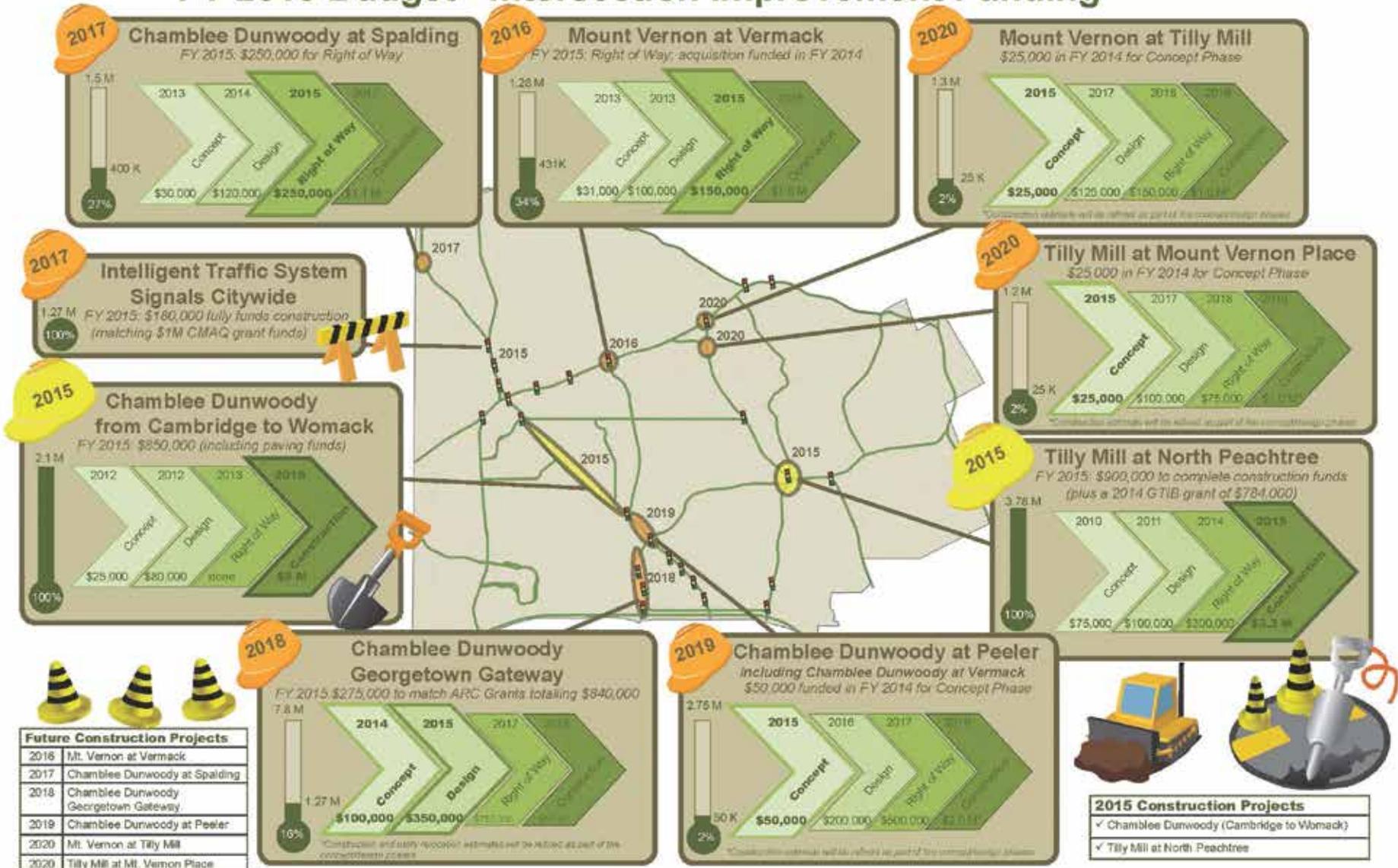


As shown, the minimum level of funding needed to maintain the condition of 69 at the time of the report was \$2.25 million. The City's evaluation attempted to determine what level of funding comes closest to meeting the City's goals of improving driving conditions while minimizing all associated long term costs by estimating the overall PCI and total annualized costs over a 20 year period for four different funding scenarios. The costs considered in the analysis include annual maintenance cost, capital paving costs, and costs to bring the system to "like new" condition. It was determined that at a funding level above \$2.25 million, annual costs increase at a greater rate than the decrease in maintenance costs with the net result being higher total annual costs. Therefore, it was determined to maintain a consistent funding level of \$2.1 to \$2.25 million for capital paving.



CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE INTERSECTION CAPITAL PROJECTS

FY 2015 Budget - Intersection Improvement Funding



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	\$ 2,867,500,119
Debt Limit 10% of Assessed Value	\$ 286,750,011
Debt Applicable to Debt Limit (at 11/30/14)	\$ 4,683,196
Unused Legal Debt Limit	\$ 282,066,815

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 2015 is \$286,750,011. This amount is based on the 2014 tax digest dated August 2014. 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			
2015	\$ 237,798	\$ 76,290	\$ 314,088
2016	241,784	72,303	314,088
2017	1,622,330	58,960	1,681,290
2018	168,382	37,340	205,721
2019	2,397,967	23,480	2,421,447
	<u>\$ 4,668,261</u>	<u>\$ 268,372</u>	<u>\$ 4,936,634</u>

The City is obligated under certain G.O. bonds issued by the Urban redevelopment Agency. These bonds were issued to repay the principal balance outstanding on a note payable, which was being utilized to finance the purchase of 16.86 acres of land. The total amount represents outstanding G.O. bonds as of December 31, 2014. The interest on the variable rate series is calculated based on the rate at November 1, 2014.

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 finance 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.

Department	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
City Manager	1	1	1	2	2	2	2
City Clerk	1	1	1	1	1	1	1
Finance & Administration	1	1	1	1	1	1	1
City Attorney	-	1	1	1	1	-	-
Municipal Court	1	1	1	3	3	4	4
Police	48	52	54	54	59	61	64
Public Works	-	-	-	-	1	1	1
Total Full-Time Equivalent Approved Positions	52	57	59	62	68	70	73

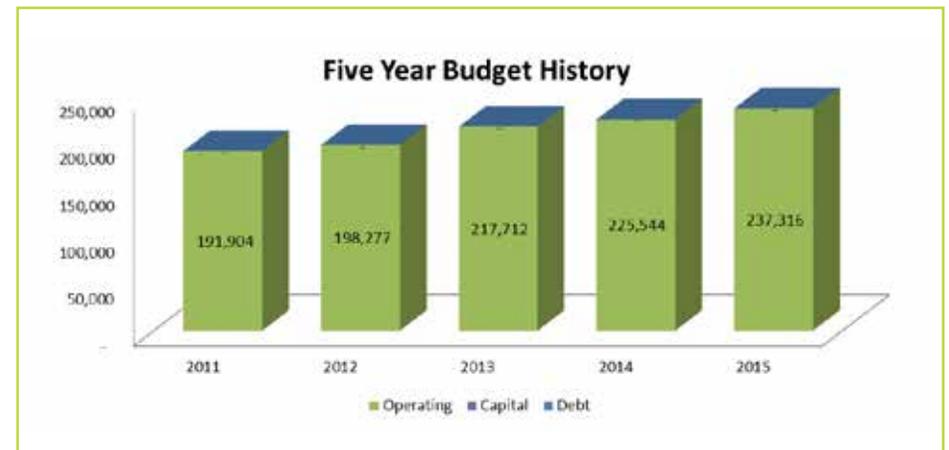
The 2015 budget includes the addition of three positions. The Police Department includes the addition of two majors and a lieutenant. The two majors' positions are necessary to provide the department with enough senior supervisory staff members to properly oversee the daily operations of the department. This is especially important in light of the complicated nature of providing law enforcement services and the potential liability for failing to handle those responsibilities appropriately. The addition of the lieutenant position will provide much needed support and supervision over Investigations while adding a Homeland Security function as well. This includes the department's planning and response to all hazards such as the snow storm events experienced in early 2014.



MAYOR & CITY COUNCIL

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 2014 Budget	\$225,544
FY 2015 Adopted Budget	\$237,316
Change from PY Budget	\$11,772
Reasons for Change	<ul style="list-style-type: none"> • Addition of one member to City insurance • Report filing software • Six month retreat

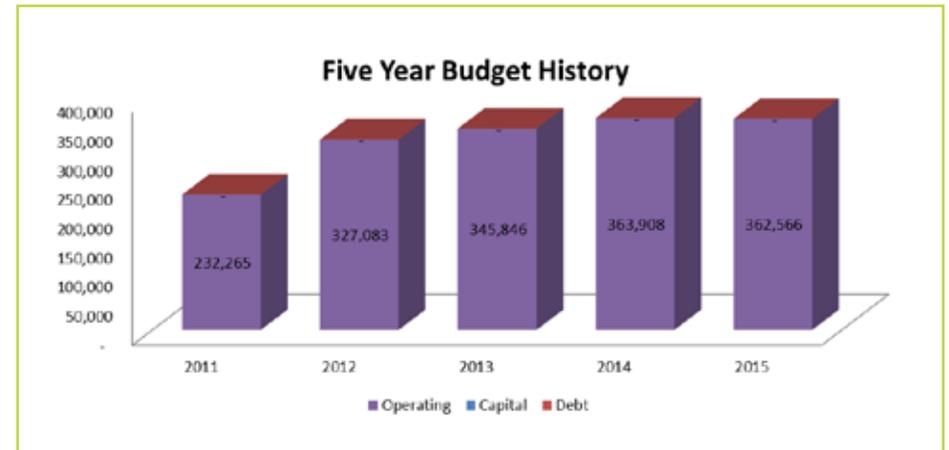
Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Regular Salaries	\$ 88,000	\$ 88,158	\$ 88,000	\$ 88,000
Group Insurance	33,831	41,141	40,962	48,234
Social Security	5,072	5,080	5,456	5,456
Medicare	1,186	1,188	1,276	1,276
Prof Svcs	3,012	4,482	3,000	4,000
Technical Svcs	110	-	1,000	3,500
Insurance	33,361	57,617	40,000	40,000
Communications	1,766	996	6,500	6,500
Printing & Binding	837	-	4,800	3,900
Travel	6,450	1,190	10,300	11,000
Dues & Fees	2,294	3,589	4,000	4,000
Education & Training	8,998	7,392	7,050	7,950
Supplies	2,690	1,733	4,000	4,000
Food	3,123	4,152	4,500	4,800
Books & Periodicals	494	451	700	700
Small Equipment	1,401	3,849	4,000	4,000
Total Department Expenditures	\$ 192,627	\$ 221,017	\$ 225,544	\$ 237,316



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 2014 Budget	\$363,908
FY 2015 Adopted Budget	\$362,566
Change from PY Budget	\$1,342
Reasons for Change	<ul style="list-style-type: none"> • Increase in group insurance due to addition of staff person to City insurance • Reduction in professional services representing City Manager search

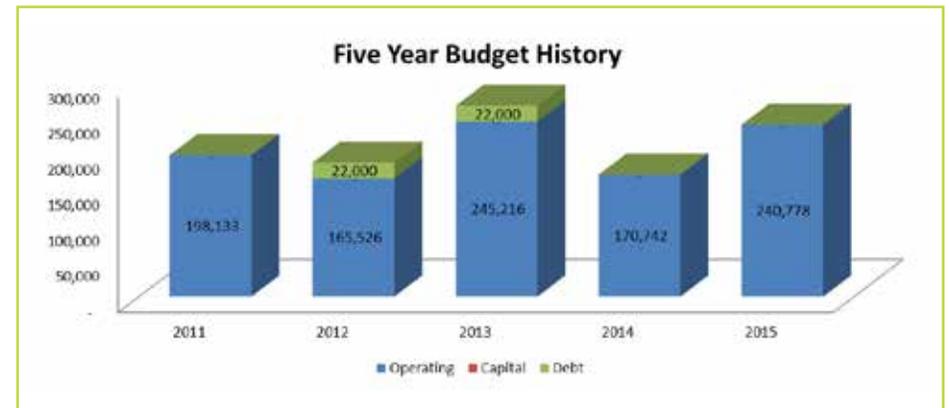
Account Name	2013	2014 Prorata		2015
	Actual	Based on YTD	2014 As Amended	Requested
Regular Salaries	\$ 242,370	\$ 248,692	\$ 253,758	\$ 252,479
Group Insurance	35,080	23,869	28,919	41,971
Medicare	3,671	3,372	3,680	3,661
Retirement	41,158	31,429	41,109	40,902
Workers' Compensation	-	618	300	873
Prof Svcs	243	-	13,000	-
Communications	2,202	2,427	3,110	3,110
Printing & Binding	237	1,025	500	625
Travel	4,739	1,393	6,400	7,000
Dues & Fees	2,393	780	2,875	2,875
Education & Training	2,890	2,938	5,800	5,100
Supplies	2,168	1,349	2,062	1,700
Food	1,123	1,035	1,500	1,500
Books & Periodicals	179	587	320	320
Small Equipment	2,555	755	575	450
Total Department Expenditures	\$ 341,008	\$ 320,269	\$ 363,908	\$ 362,566



CITY CLERK

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 2014 Budget	\$170,742
FY 2015 Adopted Budget	\$240,778
Change from PY Budget	\$70,036
Reasons for Change	<ul style="list-style-type: none"> • Increase in professional services due to costs associated with an election year • Increase in small equipment for purchase of office furniture

Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Regular Salaries	\$ 86,330	\$ 89,588	\$ 88,896	\$ 92,791
Group Insurance	12,533	13,490	14,894	15,313
Medicare	1,318	1,217	1,289	1,346
Retirement	14,523	13,663	14,402	15,033
Workers' Compensation	-	429	150	155
Prof Svcs	34,168	1,320	10,000	60,000
Technical Svcs	29,103	960	2,750	800
Repairs & Maintenance	16,793	49,334	22,700	23,800
Communications	1,693	976	1,980	2,040
Advertising	650	-	1,000	2,000
Printing & Binding	273	-	500	500
Travel	2,397	1,962	3,750	3,750
Dues & Fees	224	322	265	267
Education & Training	2,573	1,440	3,485	3,483
Supplies	1,833	1,233	1,881	1,700
Food	99	-	400	400
Books & Periodicals	-	-	400	400
Small Equipment	785	1,884	2,000	17,000
Transfers Out-Debt	58,413	-	-	-
Total Department Expenditures	\$ 263,707	\$ 177,819	\$ 170,742	\$ 240,778



2014 ACCOMPLISHMENTS

The major accomplishment of the office of the City Clerk for 2014 was implementing open records management software that has enhanced the ability of the City Clerk's office to track all open records requests received in a timely manner to ensure that the City is in compliance with the Georgia Open Records Act as it relates to the time restrictions in which to respond to requests. The City Clerk's office also began purging records for compliance with the Georgia Local Government Retention Schedule and implemented the EasyFile software to enable all candidates/elected officials to file all Personal Financial Disclosure Reports and Campaign Contribution Disclosure Reports electronically. In addition, the City Clerk's office is working directly with the Deputy Director of state archives to draft an internal records retention policy to be used to enhance the state retention schedule.

2015 GOALS AND OBJECTIVES

The major priority for the City Clerk's office in 2015 is the addition of a records clerk to assist with filling open records requests and records management. Additionally, purging of all records that have met the retention schedule mandated in the Local Government Retention Schedule by the end of 2015.

PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of agendas	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	84	52
Total number of sets of summary minutes	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	83	50
Total number of sets of minutes adopted	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	82	50
Total number of ordinances, resolutions, and proclamations adopted by Council	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	50	33
Total number of Intergovernmental Agreements and Contracts adopted by Council	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	30	28
Total number of open records requests	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	686	860

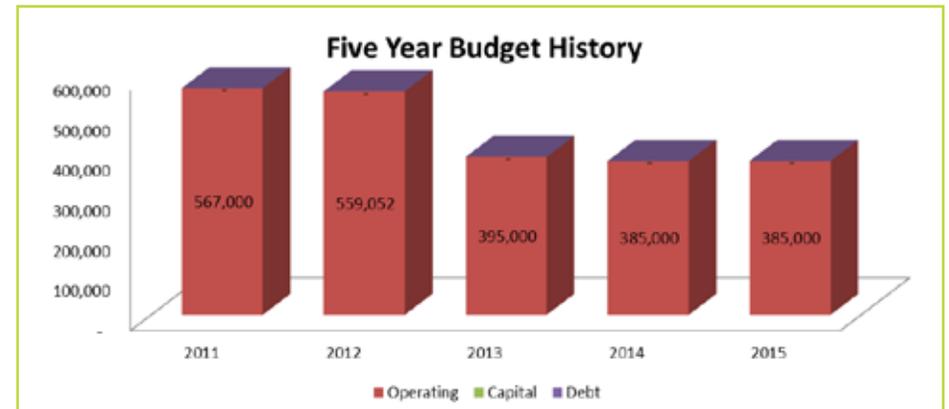
PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
MEETING AGENDAS - Timeliness to Council/Board							
Percentage of agendas sent by 5:00 pm three business days prior to the meeting	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	45%	40%	50%	50%
Percentage of agendas sent by 7:30 pm three business days prior to the meeting	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	80%	98%	90%	90%
MEETING AGENDAS - Accuracy of Preview for Council/Board							
Percentage of agendas sent to Council/Board with no substantial changes as compared to version used at meeting	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	99%	100%	90%	90%
MEETING AGENDAS - Timeliness of Publication							
Percentage of City Council agendas published by 5:00 pm two business days prior to the meeting	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	92%	100%	50%	50%
Percentage of City Council agendas published by 7:30 pm two business days prior to the meeting	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	98%	100%	90%	90%
TIMELY RECORDATION OF MEETINGS - SUMMARY MINUTES							
Percentage of summary minutes posted to website within 48 hours of the meeting	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	95%	100%	95%	95%
ACCURATE RECORDATION OF MEETINGS - ACTION MINUTES							
Percentage of minutes adopted without substantial changes	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	99%	100%	95%	95%
UNILATERAL ACTION DOCUMENTS: ORDINANCES, RESOLUTIONS, AND PROCLAMATIONS							
Percentage of all adopted ordinances, resolutions, and proclamations digitized and filed within one week of Council action	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	94%	97%	95%	95%
BILATERAL ACTIONS DOCUMENTS: INTERGOVERNMENTAL AGREEMENTS AND CONTRACTS							
Percentage of all adopted Intergovernmental Agreements and Contracts to other party for full execution within one week of Council action	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	50%	96%	95%	95%
OPEN RECORDS REQUESTS - INITIAL RESPONSE							
Percentage of open records requests responded to within three days of request	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	99%	95%	99%	99%

⁽¹⁾Performance measurements were not implemented until FY 2013.

CITY ATTORNEY

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 2014 Budget	\$385,000
FY 2015 Adopted Budget	\$385,000
Change from PY Budget	\$0
Reasons for Change	Not Applicable

Account Name	2013	2014 Prorata	2014 As	2015
	Actual	Based on YTD	Amended	Requested
Prof Svcs	57,000	144,000	60,000	60,000
Prof Svcs-Legal	199,254	121,416	225,000	225,000
Prof Svcs-Litigation	117,968	136,364	100,000	100,000
Communications	34	5	-	-
Printing & Binding	(266)	-	-	-
Travel	13	31	-	-
Dues & Fees	415	-	-	-
Supplies	(58)	-	-	-
Food	-	41	-	-
Total Department Expenditures	\$ 374,360	\$ 401,857	\$ 385,000	\$ 385,000



2014 ACCOMPLISHMENTS

The legal department continues to argue the collection of all tax revenues owed to the City; most notably the legislation requiring the transfer of associated bond proceeds and is currently going through the all-important Discovery phase.

2015 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.

PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of ordinances and resolutions reviewed	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	31	26
Total number legal opinions rendered - based on count of emails sent to "dunwoodyga.gov" addresses	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	193	91
Total number of formal, written legal opinions rendered	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	6	2
Total number of contracts reviewed	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	90	52
Total number of legal reviews completed	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	27	9
Total number of legal document agenda items	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	4

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
ORDINANCES AND RESOLUTIONS - TIMELINESS OF REVIEW							
Percentage of ordinances and resolutions reviewed within three business days of receipt	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	95%	95%
INFORMAL LEGAL OPINIONS - TIMELINESS OF RENDERINGS							
Percentage of informal legal opinions rendered within three business days	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	90%	90%
FORMAL LEGAL OPINIONS - TIMELINESS OF RENDERINGS							
Percentage of formal, written legal opinions rendered within ten business days	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	90%	90%
CONTRACT REVIEW - TIMELINESS							
Percentage of contracts reviewed before distribution with City Council agenda packet	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	96%	100%	95%	95%
OPEN RECORDS REQUESTS - PROMPT LEGAL REVIEW							
Percentage of legal reviews for City Clerk within five business days	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	95%	95%
AGENDA ITEM DOCUMENTATION - PROMPT AND FULL DOCUMENTATION TO COUNCIL							
Percentage of legal department agenda items submitted to City Clerk by 4:00 pm on Wednesday before Council meeting	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	100%	N/A ⁽²⁾	95%

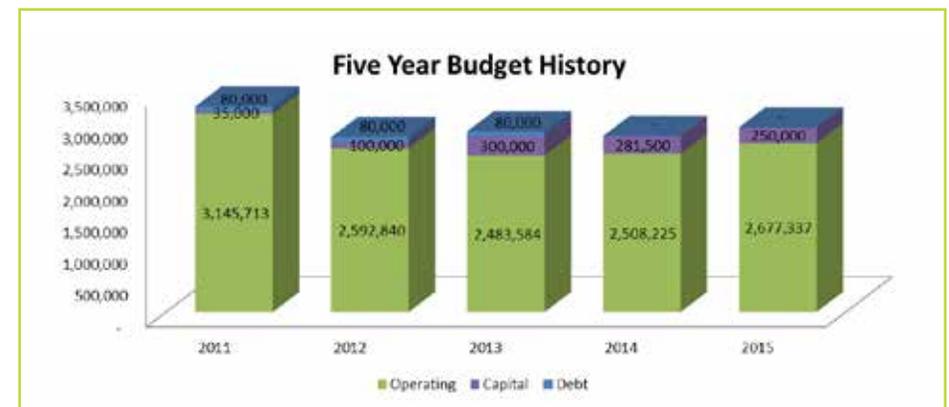
⁽¹⁾Performance measurements were not implemented until FY 2013.

⁽²⁾Performance measurements were not implemented until FY 2014 for this item.

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	1 Full Time Employee
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 2014 Budget	\$2,789,725
FY 2015 Adopted Budget	\$2,927,337
Change from PY Budget	\$137,612
Reasons for Change	<ul style="list-style-type: none"> • Increase in Official/Admin services representing addition of records clerk to finance & administration consultant contract • Increase in professional services due to addition of Continuity of Operations Program

Account Name	2014 Prorata Based on			
	2013 Actual	YTD	2014 As Amended	2015 Requested
Regular Salaries	\$ 129,822	\$ 133,065	\$ 134,765	\$ 140,634
Group Insurance	18,079	19,521	23,501	22,609
Medicare	1,898	1,730	1,955	2,040
Retirement	21,644	19,753	21,832	22,783
Workers' Compensation	-	429	150	155
Other Employment Benefits	40,656	21,872	43,000	45,500
Official/Admin Svcs	1,249,997	1,249,997	1,249,997	1,349,997
Prof Svcs	54,625	87,989	99,636	138,916
Technical Svcs	32,036	98,536	37,500	40,900
Repairs & Maintenance	86,422	92,536	82,313	97,313
Rentals	424,349	415,474	523,420	523,420
Insurance	52,678	65,394	55,000	55,000
Communications	7,225	9,328	8,200	9,160
Advertising	830	-	2,500	3,900
Printing & Binding	6,590	5,157	8,400	8,400
Travel	4,021	433	3,500	3,500
Dues & Fees	73,946	115,510	63,920	63,920
Education & Training	9,551	9,960	40,465	41,200
Other Purchased Svcs-Other	27,010	24,763	28,800	28,800
Supplies	10,506	12,164	17,681	17,500
Electricity	21,938	19,246	25,000	24,000
Diesel	-	-	10,000	10,000
Food	6,067	3,524	22,290	22,290
Books & Periodicals	708	-	1,500	1,500
Small Equipment	9,209	4,601	2,900	3,900
Transfers Out-Debt	160,000	-	-	-
Transfers Out-Capital	300,000	-	281,500	250,000
Total Department Expenditures	\$ 2,749,805	\$ 2,410,982	\$ 2,789,725	\$ 2,927,337



ACCOUNTING AND REPORTING DIVISION

2014 ACCOMPLISHMENTS

The Accounting and Reporting Division completed the CAFR in a timely manner. Most importantly, the CAFR included a “clean” audit report. The division was presented with awards from the Government Finance Officers Association (GFOA) for the 2013 Comprehensive Annual Financial Report (“CAFR”), the 2014 Operating and Capital Budget, and the 2013 Popular Annual Financial Report (“PAFR”). The Accounting and Reporting Division worked together with the Human Resources Division to implement an upgrade to the ADP HRIS/ payroll/timekeeping system. The upgrade provides a more seamless system for administrative users. Additionally, the division implemented OpenGov, a web-based tool that promotes transparency by enabling the City to share the financial data internally and externally in a format that is easy to access, analyze and share. The division has designated and trained an individual to monitor the grant administration process to increase communication between the division and other departments. Finally, the Accounting and Reporting Division performed a W9 audit and obtained corrected or missing W9s for over sixty vendors.

2015 GOALS AND OBJECTIVES

The Accounting Division will continue to provide timely and accurate financial data to elected officials and the public. In addition, the Accounting Division will conduct an agreed upon procedure to evaluate certain information included in the payroll withholdings and disbursements related to the City’s Defined Contribution Plans. The Accounting Division will continue to utilize card services to reduce the number of physical checks written and in turn reduce the various costs associated with the process.

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.

PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of invoices	N/A ⁽¹⁾	N/A ⁽¹⁾	3,040	2,694	1,908
Total number of payrolls processed	N/A ⁽¹⁾	N/A ⁽¹⁾	27	27	20
Total number of financial reports	N/A ⁽¹⁾	N/A ⁽¹⁾	12	1,138	1,318
Total number of departments	10	10	12	12	12

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
INVOICES							
Percentage of invoices paid within 30 days of receipt	N/A ⁽¹⁾	N/A ⁽¹⁾	98%	97%	98%	50%	95%
PAYROLL							
Number of payroll processed within 3 business days of an approved timecard	N/A ⁽¹⁾	N/A ⁽¹⁾	99%	100%	100%	90%	90%
FINANCIAL REPORTS							
Number of monthly financial reports completed by the end of the following month	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	50%	50%
Audited CAFR to be published within 180 days of fiscal year end	04/18/2011	04/12/2012	05/06/2013	06/10/2014	N/A	04/30/2014	04/30/2015
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Pending Review	N/A	Yes	Yes
GFOA Certificate of Achievement in Popular Annual Financial Reporting	N/A ⁽²⁾	Yes	Yes	Pending Review	N/A	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes	N/A	Yes	Yes
Percentage of departments within appropriated budget	90%	100%	100%	100%	100%	100%	100%

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

⁽²⁾PAFR was first prepared by the City for fiscal year 2011.

HUMAN RESOURCES DIVISION

2014 ACCOMPLISHMENTS

The Human Resources Division has continued to promote the City's wellness program. For the third consecutive year, the City was recognized by the Atlanta Business Chronicle as one of Atlanta's Healthiest Employers. For 2014, the City earned the #5 ranking on the list of small employers. The Human Resources Division worked together with Payroll (Accounting Division) to implement an upgrade to the ADP HRIS/payroll/timekeeping system. The upgrade provides a more seamless system for administrative users. Other Human Resources accomplishments included publishing the 2014 Employee Handbook, updating all job descriptions, conducting an I-9 audit, publishing total compensation statements to all employees, and coordinating employee events.

2015 GOALS AND OBJECTIVES

The Human Resources Division will conduct an Assessment Center for the Police Department position of Sergeant. The Human Resources Division will continue to promote the employee wellness program and seek to implement new ideas to maintain a culture of wellness at the City.

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	Consultants
Mission Statement	To provide outstanding customer service and stewardship of resources in attracting, selecting, and retaining a high performing, diverse workforce.



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of new employees	N/A ⁽¹⁾	N/A ⁽¹⁾	9	9	9
Total number of vacancies	N/A ⁽¹⁾	N/A ⁽¹⁾	9	15	5
Total number of workers compensation claims filed	N/A ⁽¹⁾	N/A ⁽¹⁾	9	9	12
Total number of benefit changes	N/A ⁽¹⁾	N/A ⁽¹⁾	19	29	10

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
NEW EMPLOYEE PROCESSING							
Percentage of new employees processed prior to cutoff for next payroll	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	98%	98%
OPEN POSITIONS							
Percentage of open positions posted within 3 days of vacancy	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	67%	100%	95%	95%
WORKERS COMPENSATION							
Percentage of workers compensation claims filed within 24 hour notice of injury	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	95%	95%
BENEFIT CHANGES							
Percentage of benefit changes processed within 2 business days of request	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	98%	98%

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

⁽²⁾Performance measurements were not implemented until FY 2013 for this item.

PURCHASING DIVISION

2014 ACCOMPLISHMENTS

The Purchasing Division increased purchasing card usage by 10%. The Purchasing Division posted all solicitations within three business days of the receipt. In addition, the Purchasing Division completed the transfer of the purchasing card program from Bank of America to JP Morgan Chase.

2015 GOALS AND OBJECTIVES

The Purchasing Division will pursue a Purchasing Excellence Award in 2015. The Purchasing Division will also aim to have no more than two addendums per solicitation as well as continuing to increase purchasing card usage.

Function	The Purchasing Division is responsible for coordinating all procurements for City departments as well as managing policies for fair bidding, ensuring the best products and services are bought for the best price. The Purchasing Division also manages contract and change order processes.
Positions	Consultant
Mission Statement	To provide prompt and effective procurement services which meet the needs of all City Departments, in accordance with the requirements of the City Charter and Municipal Code, while according equal access to all entities seeking to do business with the City of Dunwoody.



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of solicitations over \$50,000 and sole source	N/A ⁽¹⁾	N/A ⁽¹⁾	12	15	10
Total number of solicitations between \$7,500 and \$50,000	N/A ⁽²⁾	N/A ⁽²⁾	N/A ⁽²⁾	N/A ⁽²⁾	4
Total number of contracts received	N/A ⁽¹⁾	N/A ⁽¹⁾	12	10	7

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
SOLICITATIONS OVER \$50,000 AND SOLE SOURCE - POSTING							
Percentage of solicitations posted within 3 days of receipt of technical specifications	N/A ⁽¹⁾	N/A ⁽¹⁾	75%	100%	100%	95%	95%
SOLICITATIONS BETWEEN \$7,500 AND \$50,000 - POSTING							
Percentage of solicitations for which three quotes were requested	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	100%	N/A ⁽²⁾	99%
SOLICITATIONS - RESPONSES							
Percentage of solicitations receiving 5 or more responses	N/A ⁽¹⁾	N/A ⁽¹⁾	85%	63%	41%	75%	75%
NOTICE TO PROCEED - CONTRACTS							
Percentage of notice to proceed issued within 1 business day of receiving fully executed contract	N/A ⁽¹⁾	N/A ⁽¹⁾	83%	100%	100%	95%	95%

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

⁽²⁾Performance measurements were not implemented until FY 2014 for this item.

REVENUE ADMINISTRATION DIVISION

2014 ACCOMPLISHMENTS

The Revenue Administration Division implemented an electronic online renewal system for occupation tax certificates, making it more efficient for Dunwoody businesses to renew and pay their taxes. The division continues to successfully manage the processing and administering of occupation tax, alcohol, massage, and special event licenses providing a seamless process for our businesses. To assist new businesses interested in operating in Dunwoody, the division created an informational packet educating prospective businesses on City, County, and State requirements to start a business. Additionally, City staff participated in an Occupation Tax Roundup Day where we identified over 250 unlicensed businesses operating within the City. Lastly, the Revenue Administration Division continues to maintain a collaborative relationship with the Dunwoody Chamber of Commerce and takes pride in providing excellent customer service to our businesses. Currently, the division has a satisfaction rating of 94% in customer service.

2015 GOALS AND OBJECTIVES

In 2015, the Revenue Administration Division will officially implement its online occupation tax renewal system. As with any implementation of a new system, this is a challenge that the division faces and our goal is to make it as efficient and seamless as possible for our businesses. We will work diligently to ensure that all unlicensed businesses within the City register their business in a timely manner. The Revenue Administration Division will continue providing excellent customer service that exceeds expectations to our Dunwoody businesses. Lastly, the division will continue collaborating with the Code Enforcement Department and the Dunwoody Chamber of Commerce to ensure that all businesses within the City are in compliance with City Ordinances.

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	Consultant
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.

PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of renewal applications issued	N/A ⁽¹⁾	N/A ⁽¹⁾	2,358	2,307	2,164
Total number of new applications issued	N/A ⁽¹⁾	N/A ⁽¹⁾	349	291	176

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
LICENSE APPLICATIONS							
Percentage of license renewals processed by June 1st	N/A ⁽¹⁾	N/A ⁽¹⁾	79%	93%	90%	95%	95%
OCCUPATION TAXES							
Percentage of taxes collected by April 30th (cumulative)	N/A ⁽¹⁾	N/A ⁽¹⁾	78%	79%	91%	85%	85%
Percentage of taxes collected by June 1st (cumulative)	N/A ⁽¹⁾	N/A ⁽¹⁾	85%	84%	96%	95%	95%

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

INFORMATION TECHNOLOGY DIVISION

2014 ACCOMPLISHMENTS

The Information Technology Division applied an updated Cisco Unified Communications phone system as well as implementing a network access control solution to improve the City's network security. The Information Technology Division completed an Information Security and Network Audit by contracted assessors. In addition, the division setup an off-site backup location to increase business continuity and disaster recovery capabilities. Finally, the Information Technology Division collaborated with other departments to redesign the City's website and replace the backend content management system.

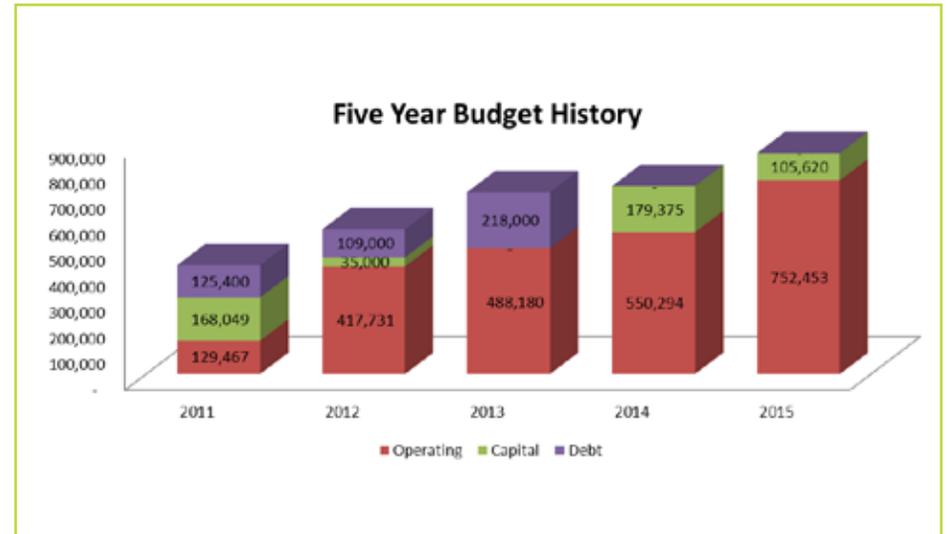
2015 GOALS AND OBJECTIVES

The Information Technology Division will continue to improve data center operations and the City's internal network to provide better services to end users. Additionally, the division will continue to implement technologies to ensure the security of the City's information technology infrastructure and improve the website and expand the services offered on it.

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 2014 Budget	\$729,669
FY 2015 Adopted Budget	\$858,073
Change from PY Budget	\$128,404
Reasons for Change	<ul style="list-style-type: none"> • Increase in Official/Admin services representing addition of network administrator II to information technology consultant contract • Increase in communications due to increased internet and voice services • Increase in small equipment due to the purchase of servers and switches



Account Name	2014 Prorata		2014 As Amended	2015 Requested
	2013 Actual	Based on YTD		
Official/Admin Svcs	\$ 294,215	\$ 309,662	\$ 309,662	\$ 458,082
Professional Svcs	279	97	-	-
Technical Svcs	15,881	2,069	9,000	11,000
Repairs & Maintenance	105,319	176,178	169,533	165,847
Communications	41,659	37,557	25,239	58,559
Printing & Binding	-	-	500	500
Education & Training	-	-	3,000	3,000
Supplies	1,071	748	650	650
Books & Periodicals	-	-	-	-
Small Equipment	13,126	43,379	32,710	54,815
Transfers Out-Debt	218,000	-	-	-
Transfers Out-Capital	-	115,219	179,375	105,620
Total Department Expenditures	\$ 689,550	\$ 684,909	\$ 729,669	\$ 858,073



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of help desk tickets	N/A ⁽¹⁾	N/A ⁽¹⁾	1,296	1,540	1,128
Total number of data backups	N/A ⁽¹⁾	N/A ⁽¹⁾	3,453	5,176	3,707
Total number of workstations	N/A ⁽¹⁾	N/A ⁽¹⁾	97	1084	721
Total number of data collections for open records requests	N/A ⁽¹⁾	N/A ⁽¹⁾	9	14	9

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2014
SYSTEM UPTIME							
Percentage of system uptime	N/A ⁽¹⁾	N/A ⁽¹⁾	99%	99%	99%	99%	99%
HELP DESK							
Percentage of help desk tickets resolved	N/A ⁽¹⁾	N/A ⁽¹⁾	98%	99%	99%	99%	99%
Percentage of help desk tickets resolved within defined priority level time windows	N/A ⁽¹⁾	N/A ⁽¹⁾	97%	95%	88%	95%	95%
DATA BACKUPS							
Percentage of data backups completed	N/A ⁽¹⁾	N/A ⁽¹⁾	99%	95%	90%	97%	97%
PATCHES AND UPDATES							
Percentage of workstations ensured current deployed patches installed	N/A ⁽¹⁾	N/A ⁽¹⁾	94%	93%	76%	98%	98%
OPEN RECORDS REQUESTS							
Percentage of data collections for open records requests completed within promised schedule	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	99%	99%

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

MARKETING AND PUBLIC RELATIONS DIVISION

2014 ACCOMPLISHMENTS

The Marketing and Public Relations Division's greatest single achievement and tangible accomplishment of the Marketing & PR division will be the development and launch of the city's new website in fourth quarter 2014. The new website represents a primary point of access and information for all residents, businesses and visitors and serves as an important portal to all things Dunwoody. Additionally, in February 2014 the division launched a series of targeted, community-focused meetings in an effort to increase the city's visibility in the community, create a dialogue with residents and to meet the residents "in their backyards." This series of four meetings began with a large town hall style meeting with close to 200 residents in attendance.

2015 GOALS AND OBJECTIVES

The Marketing and Public Relations Division will continue to promote community understanding and engagement to increase civic pride and empowerment, increase awareness and involvement on city projects and initiatives, continue support for economic development opportunities in Dunwoody and foster business retention, and celebrate the successes and accomplishments which contribute to an improved quality of life. The division also seeks to create an informed and engaged audience who relies on the city as their first point of contact for projects, needs, initiatives, programs, and concerns.



Function	The Marketing 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	Consultants
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 2014 Budget	\$454,932
FY 2015 Adopted Budget	\$490,294
Change from PY Budget	\$35,362
Reasons for Change	<ul style="list-style-type: none"> Increase in professional services due to the addition of a 2015 Citizen Satisfaction Survey

Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Official/Admin Svcs	\$ 290,275	\$ 298,983	\$ 298,983	\$ 307,954
Prof Svcs	48,200	37,299	40,040	60,040
Technical Svcs	3,600	9,735	15,000	14,000
Rentals	64	-	-	-
Communications	2,507	184	6,000	7,500
Advertising	39,445	44,849	55,000	55,000
Printing & Binding	7,172	24,351	20,000	25,000
Dues & Fees	-	3,660	3,000	3,000
Supplies	6,603	2,996	7,000	10,000
Food	2,042	223	5,000	7,000
Books & Periodicals	-	-	800	800
Small Equipment	1,464	1,892	4,109	-
Total Department Expenditures	\$ 401,374	\$ 424,172	\$ 454,932	\$ 490,294

PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of published written content	N/A ⁽¹⁾	N/A ⁽¹⁾	83	87	104
Total number of press releases	N/A ⁽¹⁾	N/A ⁽¹⁾	33	39	26
Total number of media inquiries	N/A ⁽¹⁾	N/A ⁽¹⁾	168	212	142
Total number of rich content website updates completed	N/A ⁽¹⁾	N/A ⁽¹⁾	24	41	23
Total number of posts and tweets	N/A ⁽¹⁾	N/A ⁽¹⁾	622	798	766
Total number of major City initiatives	N/A ⁽¹⁾	N/A ⁽¹⁾	43	69	21

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
OVERALL WRITTEN CONTENT							
Percentage of written content published substantially error free	N/A ⁽¹⁾	N/A ⁽¹⁾	96%	93%	96%	99%	99%
PRESS RELEASES							
Percentage of hit rate for press releases	N/A ⁽¹⁾	N/A ⁽¹⁾	164%	282%	169%	90%	90%
MEDIA INQUIRIES							
Percentage of media inquiries responded to within the same day	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	99%	75%	75%
Percentage of media inquiries responded to within 24 hours	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	99%	99%
WEBSITE CONTENT							
Percentage of months at least two rich content website updates completed	N/A ⁽¹⁾	N/A ⁽¹⁾	49%	100%	100%	95%	95%
SOCIAL MEDIA							
Percentage of months at least two posts and two tweets completed	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	95%	95%
PHOTOGRAPHY							
Percentage of photos of major City initiatives added to City photo directory	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	97%	100%	95%	95%

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

MUNICIPAL COURT

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 2014 Budget	\$530,753
FY 2015 Adopted Budget	\$579,021
Change from PY Budget	\$48,268
Reasons for Change	<ul style="list-style-type: none"> • Increase in professional services to perform additional work to reduce FTA liability • Increase in professional services representing an increase in Judge's pay • Increase in communications to provide resources for a court video

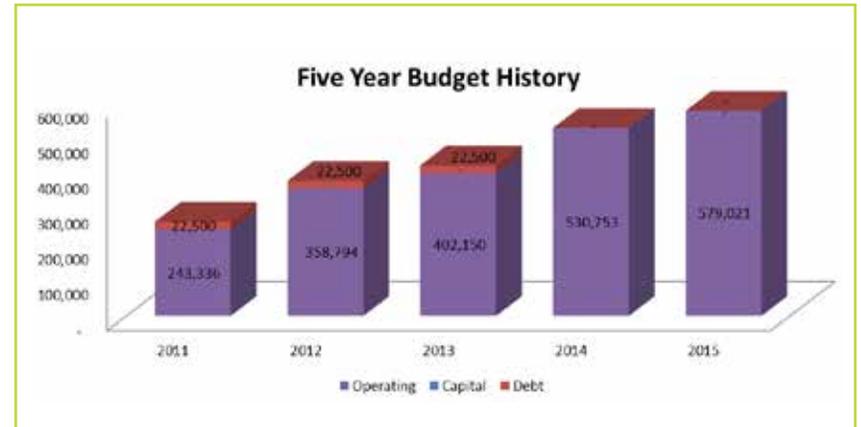
2014 ACCOMPLISHMENTS

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

2015 GOALS AND OBJECTIVES

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

Account Name	2014 Prorata		2014 As Amended	2015 Requested
	2013 Actual	Based on YTD		
Regular Salaries	\$ 139,115	\$ 156,055	\$ 186,194	\$ 189,442
Overtime Salaries	5,906	8,367	17,000	13,409
Group Insurance	25,487	27,098	37,891	45,684
Medicare	2,145	2,194	2,691	2,747
Retirement	23,619	23,622	30,065	30,690
Workers' Compensation	-	1,288	600	620
Prof Svcs	39,683	40,320	46,550	58,650
Prof Svcs-Court Solicitor	89,940	84,514	115,500	137,080
Prof Svcs-Public Defender	7,069	2,196	7,395	9,000
Technical Svcs	17,396	16,805	32,550	36,735
Repairs & Maintenance	15,362	5,321	16,050	17,390
Rentals	366	540	4,000	4,000
Communications	4,123	3,443	4,000	7,710
Printing & Binding	334	1,311	1,000	1,100
Travel	2,654	615	4,500	5,000
Dues & Fees	192	641	805	685
Education & Training	1,100	2,160	4,500	5,000
Supplies	4,848	3,836	5,974	5,250
Food	1,220	852	2,300	2,300
Books & Periodicals	384	-	600	600
Small Equipment	1,731	7,935	10,588	5,930
Transfers Out-Debt	45,000	-	-	-
Total Department Expenditures	\$ 427,673	\$ 389,111	\$ 530,753	\$ 579,021



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of arraignments	N/A ⁽¹⁾	N/A ⁽¹⁾	81 ⁽³⁾	8,170	9,761
Total number of trials	N/A ⁽¹⁾	N/A ⁽¹⁾	12 ⁽³⁾	53	45
Total number of closed/disposed cases filed	N/A ⁽¹⁾	N/A ⁽¹⁾	7,377	8,943	6,454
Total number of docket closures	N/A ⁽¹⁾	N/A ⁽¹⁾	93	110	113
Total number of customer issues communicated via email	N/A ⁽¹⁾	N/A ⁽¹⁾	766	745	978
Total number of citations filed	N/A ⁽¹⁾	N/A ⁽¹⁾	7,788	9,573	7,389
Total number of FTAs	N/A ⁽¹⁾	N/A ⁽¹⁾	1,206	1,362	987
Total number of dispositions and FTAs	N/A ⁽¹⁾	N/A ⁽¹⁾	3,869	5,356	3,785

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
SCHEDULING							
Percentage of arraignments scheduled within 60 days of receipt	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	81%	99%	85%	85%
Percentage of trials scheduled within 60 days of arraignment	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	85%	85%
DISPOSITIONS							
Percentage of disposed cases filed with the court	N/A ⁽¹⁾	N/A ⁽¹⁾	95%	76%	87%	85%	85%
DOCKET CLOSURES							
Percentage of docket closures processed within 3 business days of court	N/A ⁽¹⁾	N/A ⁽¹⁾	91%	60%	75%	95%	95%
CUSTOMER SERVICE							
Percentage of customer service emails responded to within 24 hours (dunwoody.courts email)	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	99%	99%
Percentage of citation imports electronically filed within 24 hours of issuance	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	99%	99%	85%	85%
REPORTING							
Percentage of FTAs processed within 48 hours of missed court date	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	99%	99%
Percentage of dispositions and FTAs reported within 10 days to DDS	N/A ⁽¹⁾	N/A ⁽¹⁾	98%	100%	100%	99%	99%
Percentage of CCHs completed within 30 days of disposition	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	99%	99%

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

⁽²⁾Certain performance measurements were not implemented until FY 2013.

⁽³⁾This measure has been revised since implementation. In 2013 the Municipal Court began tracking the actual number of court cases rather than the number of sessions held as in 2012.

POLICE DEPARTMENT

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	55 Sworn Officers and 9 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 2014 Budget	\$6,457,249
FY 2015 Adopted Budget	\$7,377,491
Change from PY Budget	\$920,242
Reasons for Change	<ul style="list-style-type: none"> • Increase in regular salaries, overtime, group insurance, and retirement representing addition of two majors and a lieutenant • Increase in workers' compensation due to reassessment of costs • Decrease in professional services due to a fire system feasibility study funded in 2014 • Increase in capital transfers out to provide additional funding for the vehicle replacement fund

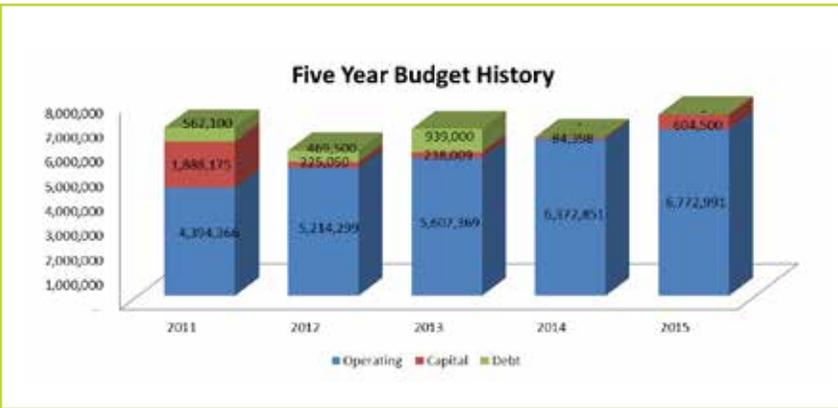
2014 ACCOMPLISHMENTS

The Police Department's response to the inclement weather issues of early 2014 was exemplary. The department earned respect within the community by working closely with all City departments. The skills displayed as well as the lessons learned will pay long term benefits. Additionally, the Police Department implemented a Crime Analysis position that has provided an invaluable resource for the department. This position provides data used to target crime as well as a resource to mine data needed in criminal investigations.

2015 GOALS AND OBJECTIVES

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

Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Regular Salaries	\$ 3,112,612	\$ 3,034,106	\$ 3,322,541	\$ 3,596,581
Overtime Salaries	170,238	101,838	325,136	352,040
Group Insurance	676,560	694,269	782,582	868,242
Medicare	48,543	41,697	52,892	57,256
Retirement	519,612	448,122	556,675	599,990
Tuition Reimbursement	215	-	-	-
Workers' Compensation	118,871	290,380	124,100	200,778
Other Employee Benefits	-	-	-	-
Prof Svcs	11,649	21,666	92,000	17,000
Technical Svcs	20,379	19,966	30,760	23,840
Repairs & Maintenance	254,355	356,824	306,181	293,495
Rentals	7,716	9,183	12,100	15,700
Insurance	71,748	102,264	87,357	100,909
Insurance Claims	12,889	4,800	-	-
Communications	66,519	58,331	77,607	61,800
Advertising	688	-	2,500	2,500
Printing & Binding	2,828	5,626	5,440	6,160
Travel	28,890	27,713	39,000	39,000
Dues & Fees	7,752	7,448	10,480	7,424
Education & Training	20,939	24,769	36,280	38,185
Other Purchased Svcs-Other	3	-	-	-
Supplies	117,122	73,086	111,086	108,950
Gasoline	236,953	181,501	255,000	275,000
Food	2,178	2,362	6,000	6,000
Books & Periodicals	1,931	3,163	2,500	2,500
Cash Over & Short	-	-	-	-
Small Equipment	56,448	143,174	134,634	99,641
Transfers Out-Debt	939,000	-	-	-
Transfers Out-Capital	238,009	84,398	84,398	604,500
Total Department Expenditures	\$ 6,744,644	\$ 5,736,686	\$ 6,457,249	\$ 7,377,491



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Population: 76,276 - Using 2010 census					
Total number of traffic complaints	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	38	61
Total number of media inquiries	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	194	206
CALLS FOR SERVICE					
Alarm Calls	4,139	4,061	4,317	4,549	2,710
Total number of calls	30,951	34,556	54,692	24,481	18,431
UNIFORM CRIME REPORT					
Homicide	4	1	1	1	0
Rape	8	2	4	3	5
Armed Robbery	50	50	28	34	15
Aggravated Assault	42	36	12	20	26
Burglary	241	223	272	250	215
Larceny	1,331	1,370	1,552	1,521	1,366
Motor Vehicle Theft	118	95	111	73	96
Total number of crimes	1,794	1,777	1,980	1,902	1,723
Total number of violent crimes	104	89	45	58	46
Total number of property crimes	1,690	1,688	1,935	1,844	1,677

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
TRAFFIC COMPLAINTS - RESPONSIVE TO COMMUNITY NEEDS							
Percentage of traffic complaints responded to by deploying resources to the area within 24 hours of report	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	89%	89%	90%	90%
RESPONSES TO CALLS FOR SERVICE							
Average police response time to Priority 1 calls (in seconds)	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	256	233	300	300
Average police response time to all calls (in seconds)	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	363	397	360	360
OFFICERS AVAILABLE TO RESPOND							
Percentage of calls for which officers are available to respond	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	74%	79%	80%	80%
MEDIA INQUIRIES - TIMELY RESPONSE TO INQUIRIES							
Percentage of media inquiries responded to within same business day	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	99%	100%	75%	75%
UNIFORM CRIME REPORT							
Maintain a UCR violent crime rate less than half the average for similar areas (suburban, within MSA)	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	1.20	1.40	1.24	1.24
Reduce the UCR property crime rate to the average for similar areas (suburban, within MSA)	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	39.90	36.24	25.50	25.50
INVESTIGATIONS - CLEARANCE RATES FOR CRIMES AGAINST PERSONS							
Percentage of homicide cases cleared	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	-	50%	50%
Percentage of rape cases cleared	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	33%	60%	50%	50%
Percentage of armed robbery cases cleared	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	32%	27%	50%	50%
Percentage of aggravated assault cases cleared	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	70%	50%	50%	50%
Percentage of reported Part 1 Violent Crimes cleared	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	47%	43%	50%	50%
INVESTIGATIONS - CLEARANCE RATES FOR CRIMES AGAINST PROPERTY							
Percentage of burglary cases cleared	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	6%	8%	20%	20%
Percentage of larceny cases cleared	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	27%	38%	20%	20%
Percentage of motor vehicle theft cases cleared	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	12%	9%	20%	20%
Percentage of Part 1 Property Crimes cleared	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	23%	32%	20%	20%

⁽¹⁾Certain performance measurements were not implemented until FY 2013.

E911 (GENERAL FUND)

Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Transfers to E911	\$ 189,589	-	\$ 251,655	\$ 73,300
Total Department Expenditures	\$ 189,589	-	\$ 251,655	\$ 73,300

PUBLIC WORKS & STORMWATER

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 2014 Budget	\$11,780,646
FY 2015 Adopted Budget	\$3,426,438
Change from PY Budget	-\$8,354,208
Reasons for Change	<ul style="list-style-type: none"> • Decrease in Official/Admin services representing reduction in cost of contract services • Increase in professional services due in part to the addition of a project to develop city standards and specifications and an enhancement for the Hammond Drive Corridor Study • Decrease in transfers out-capital due to homestead option sales tax distribution received in 2014 and not budgeted in 2015

PUBLIC WORKS – ADMINISTRATION

Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Regular Salaries	\$ 82,688	\$ 111,650	\$ 113,883	\$ 117,371
Group Insurance	10,242	19,223	20,114	21,792
Medicare	1,169	1,491	1,636	1,702
Retirement	11,697	16,787	18,275	19,014
Workers' Compensation	-	429	150	155
Official/Admin Svcs	255,000	255,000	255,000	255,000
Prof Svcs	41,135	132,078	96,850	115,000
Tree Fund Expenses	5,862	170,676	92,534	93,000
Technical Svcs	2,643	1,920	2,400	2,400
Repairs & Maintenance	21,570	-	23,300	23,300
Insurance Claims	-	-	3,000	1,000
Communications	1,841	1,298	1,400	1,700
Advertising	732	1,922	1,000	2,500
Printing & Binding	1,289	-	750	1,500
Travel	34	939	1,323	4,280
Dues & Fees	-	-	-	275
Education & Training	456	-	800	3,000
Supplies	794	284	1,181	1,200
Electricity	440,278	355,222	485,000	485,000
Books & Periodicals	-	600	250	250
Small Equipment	5,372	-	-	-
Total Department Expenditures	\$ 882,801	\$ 1,069,518	\$ 1,118,846	\$ 1,149,438

2014 ACCOMPLISHMENTS

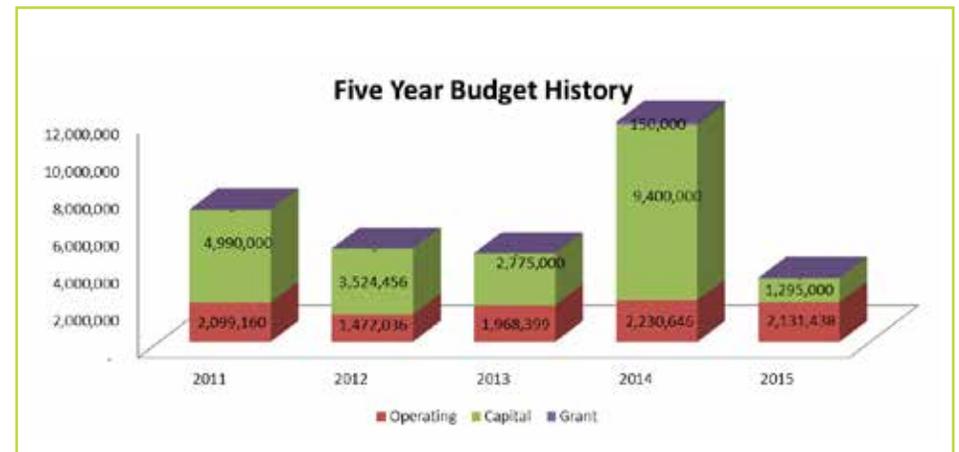
The Public Works Department completed some large construction projects including Renaissance Park and Dunwoody Village Main Street. The department secured \$1 million in federal funding for the Traffic Signal Communications project as well as \$784,000 in State Road and Tollway Authority funding for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

2015 GOALS AND OBJECTIVES

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

PUBLIC WORKS – MAINTENANCE

Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Repairs & Maintenance	\$ 714,525	\$ 502,706	\$ 1,051,800	\$ 952,000
Insurance Claims	810	-	-	-
Supplies	73,555	24,492	60,000	60,000
Transfers Out-Capital	1,471,044	1,085,000	9,400,000	1,295,000
Transfers to Grants Fund	-	-	150,000	-
Total Department Expenditures	\$ 2,259,934	\$ 1,612,198	\$ 10,661,800	\$ 2,307,000



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual	Actual	Actual	Actual	YTD (Sep 2014)
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Total number of public works service requests	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	475
Total number of stormwater service requests	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	95
Total number of priority one work orders	N/A ⁽¹⁾	N/A ⁽¹⁾	93	108	184
Total number of sidewalk repairs	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	292
Total number of curb replacements	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	18
Total number of potholes filled	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	61
Total number of pavement patching	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	74
Total number of sign repairs	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	145
Total number of signal repairs	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	95
Total number of trees removed from road	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	14
Total number of right of way maintenance issues addressed	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	199
Total number of stormwater infrastructure cleaned	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	79
Total number of stormwater infrastructure repaired	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	122
Total number of other work orders	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	63

PRODUCTIVITY MEASURES	Actual	Actual	Actual	Actual	YTD (Sep 2014)	Target	Target
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
WORK ORDERS							
Percentage of priority one work orders (hazardous issues) addressed within 24 hours of report	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	95%	95%
WINTER STORM RESPONSE							
Percentage of primary routes cleared within 72 hours of storm conclusion	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	N/A ⁽²⁾	100%	95%	95%

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

⁽²⁾Certain performance measurements were not implemented until FY 2014.

PARKS & RECREATION

2014 ACCOMPLISHMENTS

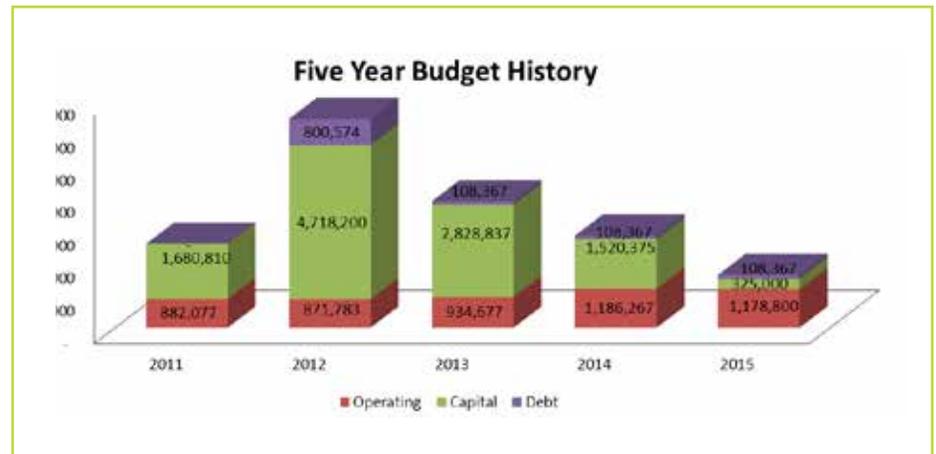
The Parks & Recreation Department completed some large construction projects including Georgetown Park and the Brook Run Park Multi-Use Trail. The department replaced the Windwood Hollow Park Playground and North DeKalb Cultural Arts Center roof. The Parks & Recreation Department completed the construction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

2015 GOALS AND OBJECTIVES

The Parks & Recreation Department will complete construction of Pernoshal Park and the Georgetown Connector Multi-Use Trail. The department will also replace the playground at Dunwoody Park and resurface the parking lot at the Dunwoody Nature Center. Additionally, in order to ensure quality and continued access to existing and future park services and facilities, staff has recommended the addition of a Park Operations Supervisor who will oversee regular maintenance and facility management controls.

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	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 2014 Budget	\$2,815,008
FY 2015 Adopted Budget	\$1,612,167
Change from PY Budget	\$1,202,841
Reasons for Change	<ul style="list-style-type: none"> • Increase in Official/Admin services representing addition of a parks supervisor to the parks and recreation consultant contract • Decrease in transfers out-capital due to homestead option sales tax distribution received in 2014 and not budgeted in 2015

Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Official/Admin Svcs	\$ 125,000	\$ 125,000	\$ 125,000	\$ 202,800
Prof Svcs	1,850	-	10,000	10,000
Technical Svcs	-	-	-	-
Repairs & Maintenance	487,654	507,742	724,267	660,000
Rentals	1,850	-	2,000	2,000
Insurance	30,300	27,632	32,100	32,100
Insurance Claims	1,000			
Communications	1,228	1,045	1,500	1,500
Dues & Fees	400	-	400	400
Supplies	61,816	66,304	127,000	102,000
Utilities	125,740	139,517	156,000	168,000
Food	-	-	-	-
Small Equipment	785	-	8,000	-
Transfers Out-Debt	108,367	108,367	108,367	108,367
Transfers Out-Capital	1,580,544	1,425,000	1,520,375	325,000
Total Department Expenditures	\$ 2,526,534	\$ 2,400,607	\$ 2,815,008	\$ 1,612,167



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of work orders	N/A ⁽¹⁾	N/A ⁽¹⁾	99	85	57
Total number of emergency work orders	N/A ⁽¹⁾	N/A ⁽¹⁾	22	28	18
Total number of park maintenance or improvement request from partners	N/A ⁽¹⁾	N/A ⁽¹⁾	50	58	70
Total number of recreation partners	N/A ⁽¹⁾	N/A ⁽¹⁾	8	8	8
Total number of rental requests	N/A ⁽¹⁾	N/A ⁽¹⁾	51	82	78

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
WORK ORDERS							
Percentage of work orders responded to within 48 hours	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	95%	95%
EMERGENCY WORK ORDERS							
Percentage of emergency work orders completed within 24 hours	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	99%	99%
RECREATION PARTNER WORK ORDERS							
Percentage of park maintenance or improvement requests from partners responded to within 48 hours of report	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	95%	95%
COORDINATION WITH RECREATION PARTNERS							
Percentage of quarter outreach and communication was conducted with the recreation partners	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	100%	100%
PAVILION AND FACILITY RENTALS							
Percentage of rental requests included/denied within 20 days of complete application	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	95%	95%

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

COMMUNITY DEVELOPMENT

2014 ACCOMPLISHMENTS

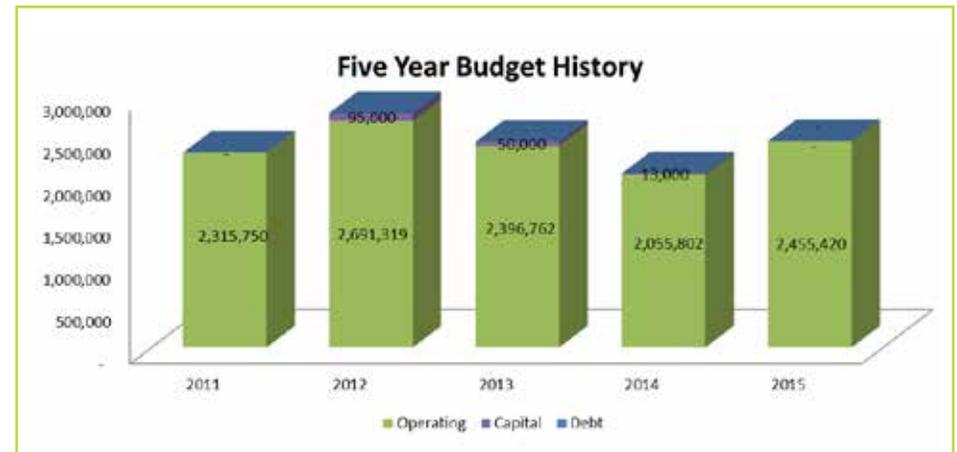
The Community Development Department completed the Zoning Code Rewrite and initiated a six month review. The department also initiated the Land Use Update. The Community Development Department has begun developing a Sustainability Plan and has initiated the use of exhibits in City Council approvals.

2015 GOALS AND OBJECTIVES

The Community Development Department will complete the Land Use Update and the PCID overlay/zoning district project. The department will also work with Chamblee and Peachtree Corners to develop a Livable Centers Initiative for our borders.

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	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 2014 Budget	\$2,068,802
FY 2015 Adopted Budget	\$2,455,420
Change from PY Budget	\$386,618
Reasons for Change	<ul style="list-style-type: none"> • Increase in Official/Admin services representing the corresponding expense associated with an increased budget for building permit revenue • Increase in professional services for enhancement projects including the sign code update and improvement project, stream identification project, and the border studies with Chamblee and Peachtree Corners • Decrease in transfers out for capital representing a mobile collection unit funded in 2014

Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Official/Admin Svcs	\$ 2,039,790	\$ 1,683,922	\$ 1,587,000	\$ 1,937,000
Prof Svcs	134,293	26,573	160,000	310,000
Technical Svcs	95,503	38,759	174,250	90,000
Repairs & Maintenance	71,986	36,833	83,120	72,220
Rentals	2,745	3,313	5,000	-
Insurance Claims	10,000	-	-	-
Communications	1,873	2,013	3,532	4,500
Advertising	10,432	9,970	15,000	15,000
Printing & Binding	3,379	8,561	5,000	5,000
Travel	19	148	2,000	1,000
Dues & Fees	975	600	1,900	1,900
Education & Training	695	5,196	2,500	3,000
Supplies	11,833	12,168	11,500	11,500
Food	499	141	1,000	1,000
Books & Periodicals	28	-	2,500	1,000
Small Equipment	9,080	-	1,500	2,300
Transfers Out-Capital	-	-	-	-
Transfers to Grants Fund	-	13,000	13,000	-
Total Department Expenditures	\$ 2,393,129	\$ 1,841,198	\$ 2,068,802	\$ 2,455,420



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of plans reviewed	N/A ⁽¹⁾	N/A ⁽¹⁾	1,088	2,057	1,602
Total number of inspections completed	N/A ⁽¹⁾	N/A ⁽¹⁾	6,829	5,955	3,556
Total number of permits issued	N/A ⁽¹⁾	N/A ⁽¹⁾	677 ⁽³⁾	1,585	1,232
Total number of complaints received	N/A ⁽¹⁾	N/A ⁽¹⁾	118	104	230
Total number of required advertising notices	N/A ⁽¹⁾	N/A ⁽¹⁾	68	35	33
Total number of maps produced	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	411	189

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
PLAN REVIEW							
Percentage of plan reviews completed within 14 calendar days	N/A ⁽¹⁾	N/A ⁽¹⁾	94%	96%	95%	95%	95%
INSPECTIONS							
Percentage of inspections within 1 business day of request	N/A ⁽¹⁾	N/A ⁽¹⁾	98%	100%	99%	95%	95%
REPORTED VIOLATIONS							
Percentage of code complaints inspected within 1 business day of report	N/A ⁽¹⁾	N/A ⁽¹⁾	96%	97%	94%	95%	95%
ADVERTISING							
Percentage of advertising and noticing deadlines met	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100%	100%	99%	99%
GIS - TIMELY MAP PRODUCTION							
Percentage of maps produced within promised schedule	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽²⁾	100%	100%	99%	99%

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

⁽²⁾Performance measurements were not implemented until FY 2013.

⁽³⁾FY 2012 workload measure only included over the counter permits issued.

ECONOMIC DEVELOPMENT

2014 ACCOMPLISHMENTS

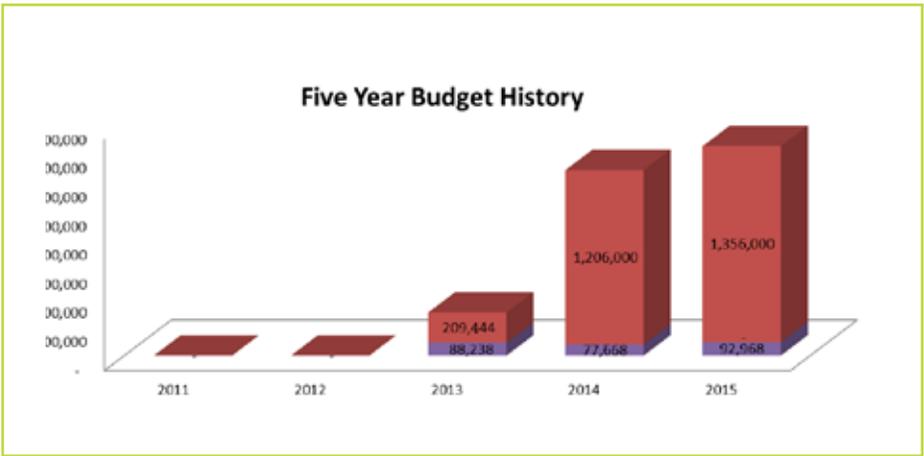
The Economic Development Department has made retention, recruitment, and redevelopment its main focus. In 2014, the department added the position of a business development manager to lead Dunwoody's business retention and expansion efforts. As a result, retention efforts consisted of 140 business retention and expansion meetings with local Dunwoody companies to create stronger relationships with our business community. The Economic Development department focused marketing and recruiting development projects to the Dunwoody Village and Georgetown Redevelopment Areas. Additionally, the department recruited two new hotels and a third is in the planning stage and co-hosted the groundbreaking for State Farm's new two million square foot Regional Operations Center in the Perimeter Center. The FY 2015 Budget provides funding to support the Engage Dunwoody program, a cooperative business retention effort between the City and the Chamber of Commerce which pairs local companies having a strong volunteer base of active supporters with Dunwoody nonprofits seeking assistance with project deliverables and initiatives.

2015 GOALS AND OBJECTIVES

The Economic Development Department will continue to focus on retention, recruitment, and redevelopment. The department will continue to work cooperatively with property owners, brokers and our community partners to retain and expand our existing businesses through an assertive business visitation program, providing opportunities for effective one-on-one dialogue between City businesses and staff. Redevelopment efforts focus on enlisting new retailers and office tenants to our existing commercial nodes and leveraging our master plans for quality commercial and residential development.

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	Consultant
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 2014 Budget	\$1,283,668
FY 2015 Adopted Budget	\$1,448,968
Change from PY Budget	\$165,300
Reasons for Change	<ul style="list-style-type: none"> • Increase in professional services for the Engage Dunwoody program • Increase in advertising for additional outlets and a larger volume • Increase in transfers out for debt representing an additional principal payment

Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Prof Svcs	\$ 27,743	\$ 30,000	\$ 30,000	\$ 40,000
Technical Svcs	7,765	-	7,000	7,800
Communications	-	-	968	968
Advertising	18,962	17,520	28,500	34,200
Printing & Binding	305	121	3,500	3,500
Travel	61	34	1,500	1,500
Dues & Fees	8,358	3,120	4,305	3,500
Education & Training	300	1,668	695	-
Supplies	20	-	-	-
Food	978	2,747	1,200	1,500
Transfers Out-Debt	209,444	1,206,000	1,206,000	1,356,000
Total Department Expenditures	\$ 273,936	\$ 1,261,209	\$ 1,283,668	\$ 1,448,968



PERFORMANCE MEASURES

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

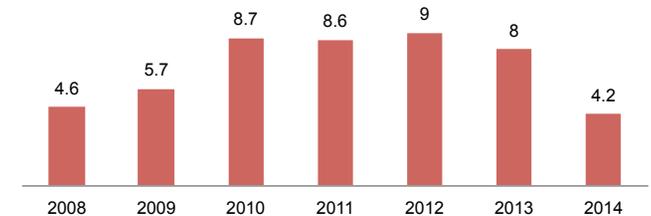
WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014
Total number of Dunwoody businesses	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	2,347	2,347
Total number of active projects	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	200	49
Total number of citywide retail square feet available (using Co-Star figures)	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	4,422,825	4,674,303
Total number of citywide office square feet available (using Co-Star figures)	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	8,091,954	9,331,453
Total number of square feet available in Dunwoody Village	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	874,451	953,432
Total number of square feet available in Georgetown	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	1,164,290	1,324,050
Total number of square feet available in Perimeter Center	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	10,077,996	11,287,531
Total number of square feet available in Jett Ferry Gateway	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	231,263	254,616
Total number of square feet available in Winters Chapel Gateway	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	25,294	27,090

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	YTD (Sep 2014) FY 2014	Target FY 2014	Target FY 2015
BUSINESS RETENTION							
Meet with 12 Dunwoody businesses every month	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	88%	106%	144	144
BUSINESS RECRUITMENT							
Meet with 12 Dunwoody property owners, property managers, brokers, or potential Dunwoody businesses every month	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	104%	94%	144	144
INCREASE OCCUPANCY RATES - RETAIL EXPANSIONS AND RELOCATIONS							
Increase citywide retail occupancy rates by 1% annually	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	92.04%	94.53%	93.04%	94.04%
INCREASE OCCUPANCY RATES - OFFICE EXPANSIONS AND RELOCATIONS							
Increase citywide office occupancy rates by 1% annually	N/A ⁽¹⁾	N/A ⁽¹⁾	N/A ⁽¹⁾	83.20%	86.58%	84.20%	85.20%
INCREASE OCCUPANCY RATES IN DUNWOODY VILLAGE							
Percentage of space occupied in Dunwoody Village	N/A ⁽¹⁾	N/A ⁽¹⁾	88%	90.00%	91.75%	incr.	incr.
INCREASE OCCUPANCY RATES IN GEORGETOWN							
Percentage of space occupied in Georgetown	N/A ⁽¹⁾	N/A ⁽¹⁾	79%	80.00%	85.74%	incr.	incr.
INCREASE OCCUPANCY RATES IN PERIMETER CENTER							
Percentage of space occupied in Perimeter Center	N/A ⁽¹⁾	N/A ⁽¹⁾	82%	88.00%	89.29%	incr.	incr.
INCREASE OCCUPANCY RATES IN JETT FERRY GATEWAY							
Percentage of space occupied in Jett Ferry Gateway	N/A ⁽¹⁾	N/A ⁽¹⁾	52%	55.00%	90.96%	incr.	incr.
INCREASE OCCUPANCY RATES IN WINTERS CHAPEL GATEWAY							
Percentage of space occupied in Winters Chapel Gateway	N/A ⁽¹⁾	N/A ⁽¹⁾	100%	100.00%	100.00%	incr.	incr.

⁽¹⁾Performance measurements were not implemented until FY 2013.

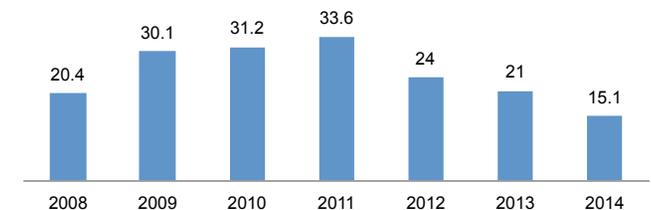
Retail Space Vacancy Rate

153 buildings, 4.41 million square feet



Office Space Vacancy Rate

183 buildings, 8.08 million square feet



CONTINGENCY

Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Contingency	-	-	\$ 400,000	\$ 300,000
Total Department Expenditures	-	-	\$ 400,000	\$ 300,000

PROPRIETARY FUND – STORMWATER

Account Name	2014 Prorata			
	2013 Actual	Based on YTD	2014 As Amended	2015 Requested
Stormwater Utility Charges	\$ 1,837,404	\$ 1,874,310	\$ 1,815,316	\$ 1,815,316
Interest Revenue	1,823	1,012	500	500
Fund Equity Transfer In	-	-	97,100	-
Total Fund Revenues	\$ 1,839,227	\$ 1,875,322	\$ 1,912,916	\$ 1,815,816
Depreciation	146,989	-	-	-
Official/Admin Svcs	-	96,000	120,000	120,000
Prof Svcs	120,000	-	-	-
Prof Svcs-Stormwater	149,033	971	120,000	140,000
Repairs & Maintenance	1,573,210	806,613	1,597,100	1,500,000
Rep & Maint-Riprap Program	1,734	-	-	12,000
Insurance Claims	1,000	-	-	-
Printing & Binding	-	-	1,000	1,000
Dues & Fees	431	-	500	500
Supplies	44,479	25,253	62,000	30,000
Books & Periodicals	-	-	500	500
Small Equipment	278	-	-	-
Infrastructure	5,919	-	-	-
Machinery & Equipment	-	27,624	-	-
Bad Debt Expense-Stormwater	-	-	-	-
Contingency	11,845	-	-	-
Capital Contingency	-	-	-	-
Total Fund Expenses	\$ 2,054,919	\$ 956,461	\$ 1,901,100	\$ 1,804,000

CAPITAL PROJECTS FUNDS

Capital Projects Fund

Account Name	2013 Actual	2014 Prorata Based on YTD	2014 As Amended	2015 Requested
Interest Revenue	\$ 16,823	\$ 5,407	-	-
Transfers In-100	9,174,490	6,068,273	6,068,273	2,580,120
Transfers In-HOST	-	-	-	4,000,000

Total Fund Revenues \$ 9,191,313 \$ 6,073,680 \$ 6,068,273 \$ 6,580,120

Information Technology

Technical Services	-	59,578	65,000	-
Repairs & Maintenance	-	-	-	-
Small Equipment	-	-	-	-
Machinery & Equipment	11,851	67,666	114,375	105,620
Total Information Technology	11,851	127,243	179,375	105,620

Facilities

Buildings	51,385	366,678	281,500	250,000
Total Facilities	51,385	366,678	281,500	250,000

Police

Small Equipment	49,688	-	-	-
Machinery & Equipment	313,019	62,538	264,773	604,500
Total Police	362,707	62,538	264,773	604,500

Public Works

Professional Services	9,618	-	-	-
Repairs & Maintenance	1,781,706	113,876	1,975,000	2,600,000
Supplies	-	3,156	-	-
Infrastructure	1,397,952	470,691	2,460,000	2,515,000
Machinery & Equipment	-	-	85,000	180,000
Total Public Works	3,189,276	587,723	4,520,000	5,295,000

Parks & Recreation

Repairs & Maintenance	-	-	-	325,000
Sites	1,811,059	111,150	-	-
Site Improvements	2,182,142	1,428,669	2,225,000	-
Infrastructure	268,591	220,550	1,340,000	-
Machinery & Equipment	-	-	250,000	-
Transfers out to component unit	68,931	-	-	-
Total Parks & Recreation	4,330,723	1,760,369	3,815,000	325,000

Community Development

Machinery & Equipment	3,048	3,658	13,000	-
Total Community Development	3,048	3,658	13,000	-

Total Fund Expenditures \$ 7,948,988 \$ 2,908,209 \$ 9,073,648 \$ 6,580,120

HOST Fund

Account Name	2013 Actual	2014 Prorata Based on YTD	2014 As Amended	2015 Requested
Homestead Option Sales Tax	\$ 5,584,893	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Interest Revenue	4,833	3,599	-	4,500

Total Fund Revenues \$ 5,589,726 \$ 4,003,599 \$ 4,000,000 \$ 4,004,500

Transfers to Capital Projects Fund 5,584,893 4,000,000 4,000,000 4,000,000

Total Fund Expenditures \$ 5,584,893 \$ 4,000,000 \$ 4,000,000 \$ 4,000,000

DEBT SERVICE FUNDS

Debt Service Fund

Account Name	2013 Actual	2014 Prorata Based on YTD	2014 As Amended	2015 Requested
Operating Transfers In-100	\$ 1,085,170	\$ 1,314,367	\$ 1,314,367	\$ 1,464,367
Operating Transfers In-215	142,120	-	-	-
Total Fund Revenues	\$ 1,227,290	\$ 1,314,367	\$ 1,314,367	\$ 1,464,367
Lease Principal	\$ 1,411,390	\$ 1,227,333	-	-
Lease Interest	53,896	86,755	-	-
Transfers Out-CU	314,088	-	1,314,088	1,464,088
Total Fund Expenditures	\$ 1,779,374	\$ 1,314,088	\$ 1,314,088	\$ 1,464,088

Urban Redevelopment Agency Fund

Account Name	2013 Actual	2014 Prorata Based on YTD	2014 As Amended	2015 Requested
Interest Revenue	\$ 140	\$ 107	-	-
Operating Transfers In-350	68,931	-	-	-
Operating Transfers In-405	314,088	-	314,088	1,464,367
Total Fund Revenues	\$ 383,158	\$ 107	\$ 314,088	\$ 1,464,367
Site Improvements	\$ 87,564	\$ 11,113	-	-
Lease Principal	227,949	-	227,333	1,383,177
Lease Interest	86,139	-	86,754	80,911
Total Fund Expenditures	\$ 401,652	\$ 11,113	\$ 314,088	\$ 1,464,088

SPECIAL REVENUE FUNDS

E911 Fund

Account Name	2013 Actual	2014 Prorata Based on YTD	2014 As Amended	2015 Requested
E911 Service Fees	\$ 1,194,085	\$ 1,215,716	\$ 950,000	\$ 1,200,000
Transfers In	189,589	-	251,655	73,300
Total Fund Revenues	\$ 1,383,674	\$ 1,215,716	\$ 1,201,655	\$ 1,273,300
Professional Services	-	-	-	-
Communications	149,903	84,920	108,738	148,300
E911 Equipment	-	-	-	-
Intergovernmental-E911	1,075,000	1,092,917	1,092,917	1,125,000
Transfers Out-Debt	142,120	-	-	-
Total Fund Expenditures	\$ 1,367,023	\$ 1,177,837	\$ 1,201,655	\$ 1,273,300

Grants Fund

Account Name	2013 Actual	2014 Prorata Based on YTD	2014 As Amended	2015 Requested
Federal Grants	\$ 422,378	\$ 230,627	\$ 757,000	-
State Grants	1,332,292	723,469	1,122,500	275,000
Transfers In	-	-	150,000	-
Total Fund Revenues	\$ 1,754,670	\$ 954,096	\$ 2,029,500	\$ 275,000
Police	\$ 337,303	\$ 8,400	\$ 17,000	-
Public Works	1,424,887	867,279	1,912,500	275,000
Parks & Recreation	85,075	-	100,000	-
Total Fund Expenditures	\$ 1,847,265	\$ 875,679	\$ 2,029,500	\$ 275,000

Hotel / Motel Excise Tax Fund

Account Name	2013 Actual	2014 Prorata Based on YTD	2014 As Amended	2015 Requested
Hotel/Motel Excise Tax	\$ 2,048,053	\$ 2,242,515	\$ 2,100,000	\$ 2,300,000
Interest Revenue	49	25	-	-
Total Fund Revenues	\$ 2,048,102	\$ 2,242,540	\$ 2,100,000	\$ 2,300,000
Transfers to General fund	\$ 1,228,877	\$ 1,345,509	\$ 1,260,000	\$ 1,380,000
Transfers to Dunwoody CVB	819,221	897,006	840,000	920,000
Total Fund Expenditures	\$ 2,048,099	\$ 2,242,515	\$ 2,100,000	\$ 2,300,000

Motor Vehicle Rental Excise Tax Fund

Account Name	2013 Actual	2014 Prorata Based on YTD	2014 As Amended	2015 Requested
Motor Vehicle Rental Excise Tax	\$ 105,409	\$ 107,916	\$ 98,000	\$ 100,000
Total Fund Revenues	\$ 105,409	\$ 107,916	\$ 98,000	\$ 100,000
Transfers to General fund	\$ 105,409	\$ 107,916	\$ 98,000	\$ 100,000
Total Fund Expenditures	\$ 105,409	\$ 107,916	\$ 98,000	\$ 100,000



SECTION 6

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.

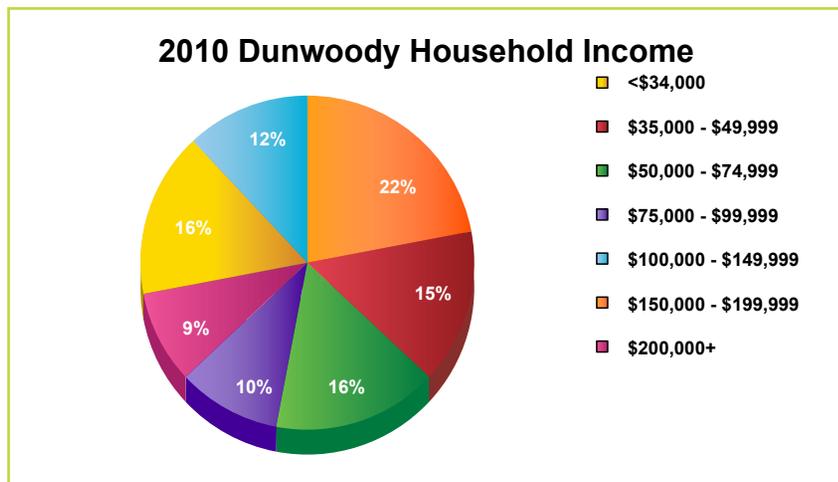
Dunwoody Population By Race						
	2000		2008		2010	
	Number	Percent	Number	Percent	Number	Percent
White Alone	30,379	78.5%	31,582	72.9%	29,667	64.1%
Black Alone	3,251	8.4%	3,856	8.9%	5,697	12.3%
American Indian Alone	77	0.2%	87	0.2%	99	0.2%
Asian or Pacific Islander Alone	2,786	7.2%	4,419	10.2%	5,155	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.



GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

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

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

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

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

36-81-6. Adoption of budget ordinance or resolution; form of budget.

(a) On date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.

(b) The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

A

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

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

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

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

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

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

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

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

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

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

B

BEGINNING FUND BALANCE: A revenue account used to record resources available for expenditure in one fiscal year because of revenues collected in

excess of the budget and/or expenditures less than the budget in the prior fiscal year.

BOND: A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

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

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

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

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

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

BUDGET OFFICER: "Budget officer" means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

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

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

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

C

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

CAPITAL EXPENDITURE: An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than \$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.

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.

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.





Dunwoody*

* Smart people – Smart city

