

City of Dunwoody, Georgia  
Annual Operating and Capital  
**Budget 2020**

# CITY OF DUNWOODY AT A GLANCE

**Date of Incorporation**

**December 1, 2008**

**Area**

**13.2 square miles**

**Form of Government**

**Municipality**

**Total Adopted Fiscal Year 2020 Budget**

**\$39.5 Million**

## EXISTING LAND USAGE

Commercial	9.0%
Mixed Use	1.0%
Institutional	5.2%
Parks	3.3%
Residential	63.2%
Vacant/Undeveloped	0.5%
Transportation/Communications/Utilities (TCU)	3.3%
TCU-Roadway	14.5%

## CITY DEMOGRAPHICS

Population*	49,211
Median Age*	36.8
Median Household Income*	\$94,529
Average Household Size*	2.33
Percentage of Single Households*	34.5%
Percentage of Married Households*	49.4%
Percentage of Families with Children*	29.9%

\*US Census Bureau

## POLICE DEPARTMENT

Stations	1
Patrol Units	51
Patrol Zones	3
Sworn Officers	64
Civilians	14

## MAJOR EMPLOYERS

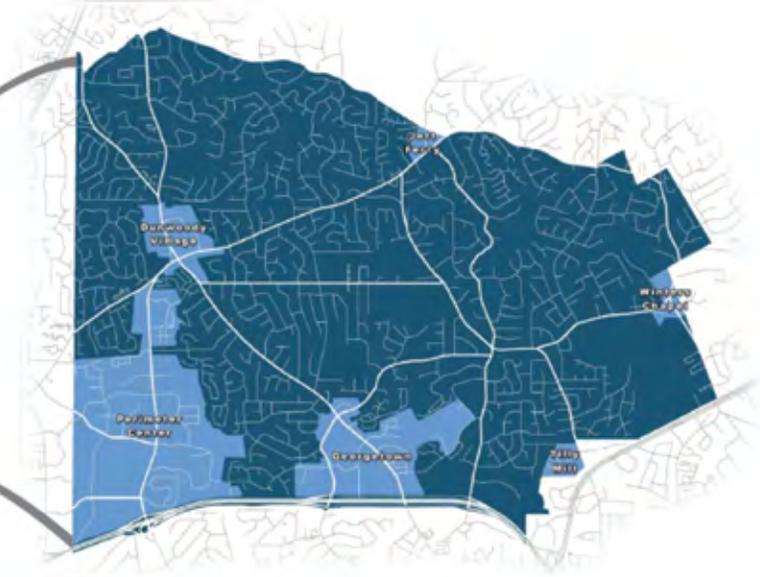
## EMPLOYEES

Intercontinental Hotels Group	1765
Dekalb County School District	772
Convergent Outsourcing	423
Uhs Of Peachford	410
T Mobile	396
Nordstrom	366
Southeastern Data	366
Maggiano's	322
Macy's #20	298
Wal Mart Supercenter #236	298



# City of Dunwoody Georgia

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:

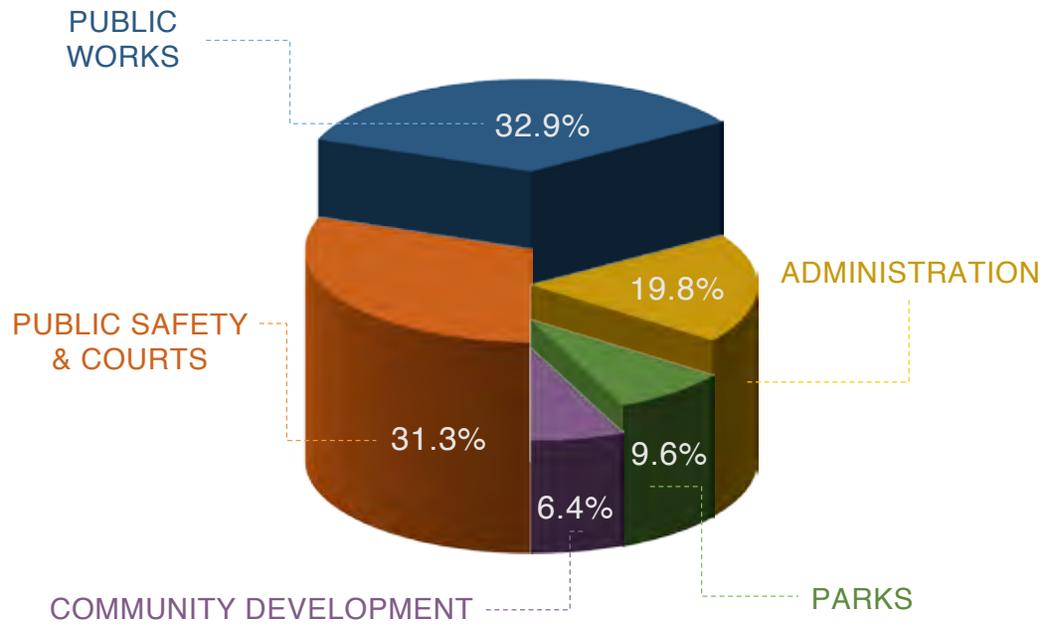
- World of Coca Cola and/or Georgia Aquarium: 14 miles
- CNN Center: 14 miles
- Georgia World Congress Center: 14 miles
- Atlantic Station: 12 miles
- Atlanta Braves and SunTrust Park: 10 miles
- Hartsfield-Jackson Atlanta International Airport: 25 miles
- Six Flags Over Georgia: 22 miles
- Phipps Plaza: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

**City Hall:** 4800 Ashford Dunwoody Road, Dunwoody, Georgia 30338: 678-382-6700

#### City Hall Hours of Operation:

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

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 2020

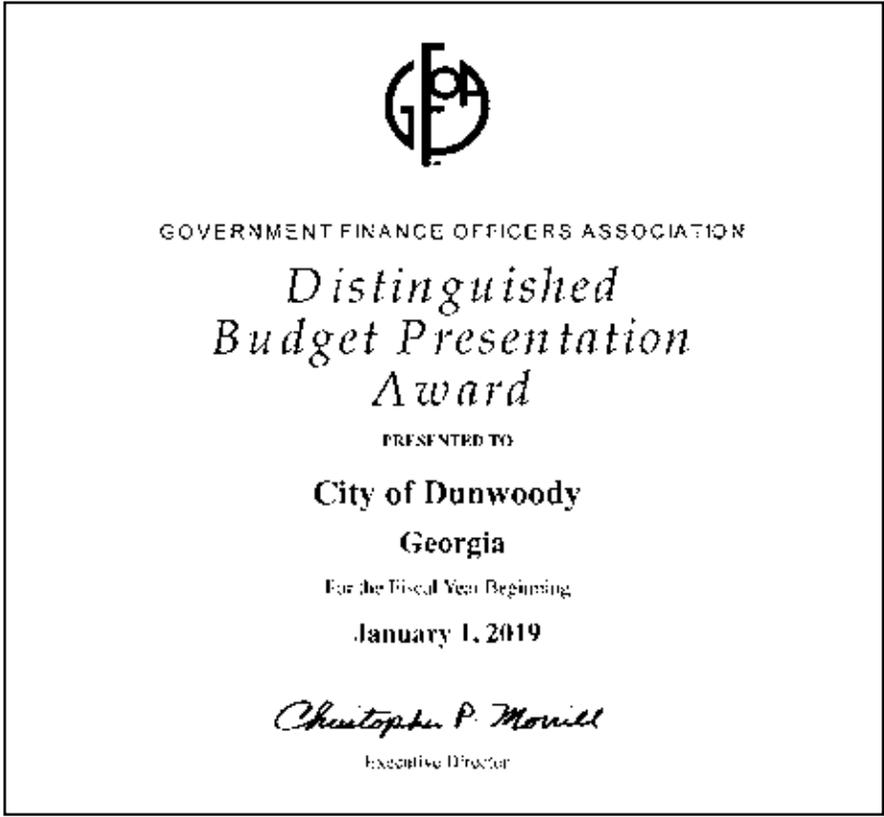
Prepared by:  
Finance & Administration Department

Submitted by:  
Eric Linton, City Manager



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Dunwoody, Georgia for its annual budget for the fiscal year beginning January 1, 2019. 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.



## SECTION 1 INTRODUCTION AND OVERVIEW

Budget Message .....	12
Overview Of FY 2019 Accomplishments.....	12
FY 2020 Highlights .....	16
2020 General Fund Budget Summary.....	19
Goals .....	20
Future Challenges .....	21
Summary .....	22
Non-Financial Goals .....	24

## SECTION 2 FINANCIAL STRUCTURE, POLICY, AND PROCESS

Organizational Chart.....	28
Fund Structure.....	29
Major Revenue Sources and Services Provided by Fund..	30
Fund Descriptions .....	31
General Fund.....	31
Capital Projects Funds .....	31
Debt Service Funds.....	31
Special Revenue Funds.....	31
Proprietary Fund.....	31
Fiduciary Fund.....	31
Financial Policies and Procedures .....	32
Accounting Policies.....	32
Auditing Policies.....	32
Financial Reporting Policies .....	34
Budget Policies .....	35

Operating Budget Policies .....	36
Cash Flow Budget.....	40
Capital Budget .....	40
2020 Budget Calendar .....	41

## SECTION 3 FINANCIAL SUMMARIES

City of Dunwoody FY 2020 Budget.....	44
City of Dunwoody General Fund Budget .....	45
General Fund Revenue Summary .....	46
General Fund Revenue Detail.....	47
General Fund Department Summary .....	48
General Fund Account Summary .....	48
Revenue Administration .....	50
General Fund Major Revenues.....	52
Capital Project Improvement Plan.....	56

## SECTION 4 CAPITAL & DEBT

Capital Projects Listing .....	60
Operational Impact of FY 2020 Capital Projects.....	61
Debt Issuance and Management .....	64

## SECTION 5 DEPARTMENTAL BUDGET DETAIL

Personnel Position Control.....	68
Mayor and City Council.....	69
City Manager .....	70
City Clerk.....	71
City Attorney.....	73

# TABLE OF CONTENTS

Finance & Administration Department .....	74	Economic Development Department .....	96
Accounting and Reporting Division.....	75	Contingency .....	99
Revenue Administration Division.....	76	Proprietary Fund-Stormwater .....	99
Human Resources Division .....	77	Capital Projects Funds .....	100
Information Technology Division .....	79	Debt Service Funds .....	101
Marketing and Public Relations Division.....	81	Special Revenue Funds .....	101
Municipal Court.....	83		
Police Department.....	85	<b>SECTION 6 APPENDIX</b>	
Public Works & Stormwater Department.....	87	Dunwoody Demographics.....	104
Parks & Recreation Department.....	90	Georgia Law on Local Government Budgets .....	106
Community Development Department.....	92	Glossary of Budgetary and Financial Terminology.....	110

## A QUICK INDEX

### COMMON QUESTIONS ABOUT THE BUDGET

What is the City's tax rate? .....	See page 53
What is the total budget of the City?.....	See page 44
What are the various sources of revenue? .....	See page 46
How much will the City spend on paving this year? .....	See page 60
How many employees work for the City? .....	See page 68
What is the population of Dunwoody? .....	See page 104
How much is begin spent on Public Safety this year? .....	See page 48
Where is information regarding the City's debt? .....	See page 64
What are some of the highlights of this year's budget? .....	See page 21



**TOM LAMBERT**  
City Council Post 3

**PAM TALLMADGE**  
City Council Post 1

**LYNN DEUTSCH**  
City Council Post 5

**JIM RITICHER**  
City Council Post 2

**JOHN HENEGHAN**  
City Council Post 6

**DENIS SHORTAL**  
Mayor

**TERRY NALL**  
City Council Post 4



**SECTION 1**

**INTRODUCTION  
AND  
OVERVIEW**

We respectfully submit the following Fiscal Year (FY)2020 Budget and Budget Message, constructed in accordance with Section 5.03(a) of the City of Dunwoody City Charter, and presented for review, examination and consideration by all residents and members of City Council.

The adoption of an annual budget is one of the most important actions taken by the City Council each year. Through strategic and careful funding allocation of resources, the proposed FY 2020 Budget is a balanced financial plan which equalizes anticipated revenues with proposed expenditures. Based on principles of cautious and fiscally pragmatic planning, the City proposes an unchanged millage rate of 2.740 mills to uphold and improve safety, infrastructure and quality of life for all citizens.

The FY 2020 Budget couples prioritized infrastructure investments with achievable growth initiatives and strategic service delivery. The City anticipates continued successful administration of finances to accurately balance requests along with requirements and promote the community-driven aspirations of responsible, dynamic, and achievable progress. This fiscally conservative approach to annual budgeting positions Dunwoody to optimally manage revenue growth, while leveraging assets and opportunities to best serve the interests of our citizens.

The City of Dunwoody is a community made up of numerous faiths, places of worship, nationalities, and races. With an appreciation for the city's varied and distinct community composition, the FY 2020 Budget was developed to help address and improve the quality of life for the entire Dunwoody community. As a community comprised of diverse individuals, families, and businesses, we encourage feedback and involvement from all throughout the budget development process to align our City's fiscal needs with prudent management and oversight and establish a collective vision for the future of the City of Dunwoody.

## OVERVIEW OF FY 2019 ACCOMPLISHMENTS

Dunwoody remains one of the premier locations in all of metro Atlanta and is a top choice for residential quality of life and business success. During 2019, Dunwoody retained its regional distinction as a flourishing location for business development, hospitality expansion and quality-of-life amenities. Now in its eleventh year as a city, Dunwoody has benefitted from moderate, evenhanded economic growth supported through steady financial and operational achievements.

When evaluated by measured returns per-capita, Dunwoody consistently equaled and sometimes outperformed adjacent, similar metro-Atlanta municipalities. The city's diverse revenue streams, excise taxes, business and occupation tax, and building permit revenues are at the core of its year-over-year proficiency. Dunwoody is a community-centric jurisdiction through active engagement and outreach, the city has responded to resident needs and desires for infrastructure improvements, safety, and programming through advantageous policy decisions of Mayor and City Council.

Improvements included important design updates to park amenities and facilities at Brook Run Park, the installation of sidewalk and pedestrian improvements, along with paving major corridors and neighborhood streets. In addition, the City initiated significant updates to building and design guidelines, and ordinances and geographic district guidelines to generate new investment and enrich the quality of retail and hospitality offerings within the community. The following list of select accomplishments underscores the City's commitment to upholding quality growth standards and improved assets:

## *Community Planning Efforts*

- Began rezoning hearing process for Roberts Drive development and Ravinia
- Passed Text Amendments to: amend plat procedure; allow hanging signs at entrance to neighborhoods; remove SLUP requirement for DRI; alter build-to-zone requirements for general building types in PC overlay districts; modify applicant initiated meeting requirements; define “street yard”; and change parking minimum requirements to parking maximum limits
- Held public meetings for Dunwoody Village Overlay update
- Submitted ARC Green Communities application for Gold Certification
- Scanned and linked in spreadsheet 70% of the City’s zoning conditions, and mapped 25% of zoning entitlements – anticipating completion early 2020.
- Received Council approval of a major amendment of zoning to allow a 25,0440 square foot restaurant, 15,400 square foot retail, 20,000 square feet of restaurant, 5,411 square feet of convenience store, and 2,800 square feet of bank, located at 1250 Meadow Lane Road, and 500, 600, and 700 Ashwood Parkway
- Approved of the concept design of the AC Hotel and parking structure. The parking structure is nearing completion and hotel is scheduled to start late 2019.
- Completed the review and approval of a minor amendment to 244 Perimeter to allow 580 key hotel and office building
- Approved of LDP for two mall out parcel restaurants. The conceptual site plan for the Lazy Dog restaurant is currently under review.
- Implemented Citizen Engagement application for code enforcement complaints
- Configured online permit submittal and payment process

## *Public Works*

- Completed 21 lane miles of paving exceeding the goal of 16 lane miles and maintaining resurfacing program at a level that will result in neighborhood streets being repaved every 20 years
- Completed the Roberts Drive corridor improvements at the new Austin Elementary School
- Completed intersection improvements at Mount Vernon Road and Vermack Road
- Completed right of way acquisition and began utility relocation for the Georgetown Gateway project
- Completed the Dunwoody Intelligent Transportation System (ITS) signal communication project resulting in 56 of the city’s 60 signals being directly connected to the city’s traffic management center thus allowing adjustments of these 56 lights remotely from City Hall.
- Completed turn lane and pedestrian improvements on Meadow Lane Road
- Completed new sidewalk on Dunwoody Club Drive between Whitney Landing and Winters Chapel Road
- Repaired or replaced over 4,000 feet of stormwater pipe

## *Parks and Recreation*

- Began Construction of Brook Run Park Phase I. Construction anticipated to be completed in January of 2020
- Scheduled installation of new playground structure at Brook Run Park Baseball Fields in quarter four of 2019
- Increased Community Special Events by 46%
- Implemented Park Sponsorship and Outreach Program
- Began operations at the North Shallowford Annex in September of 2019

## *Public Safety/Police Department*

- Performed radio infrastructure testing which allowed the department to identify cost-effective methods of improving radio coverage within the City and thereby increasing officer efficiency, officer safety, and public service. This led to the purchase and implementation of Motorola portable/mobile radios for all officers.
- Implemented National Incident Based Reporting System (NIBRS) with <3% errors.
- Purchased and implemented a firearms simulator for our training program.
- Maintained certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police.
- Participated in several multi-jurisdictional operations (SAFE Summer) targeting the sexual exploitation of females. Juvenile and adult females were rescued from sexual servitude during these operations. (MATCH Task Force)
- Conducted several Active Shooter training classes for the community.
- Hosted the Organized Retail Crime Alliance that partnered with businesses to enforce fraud/shoplifting violations (X2).
- Participated in security operations for the Super Bowl.
- Developed 2019 Holiday Season Crime Prevention Plan (In progress)
- Assisted Homeland Security Investigations (HSI) to target an Asian Sex Trafficking organization.
- Enhanced community outreach efforts with bike patrols.
- Began hosting training classes for staff at new N. Shallowford Annex.
- Initiated CPR classes for Dunwoody citizens.

## *Economic Development*

- Held over 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community and engage them with our community partners.
- Expanded recruitment efforts to back fill the office space being vacated by State Farm as they relocate to Park Center. Announced over 200,000 square feet of new leases as of September, 2019.
- Began implementation of the CREATE Dunwoody Arts and Culture Master Plan through the formation of the CREATE Dunwoody non-profit and first public art installation.
- Extended our partnership with the city of Sandy Springs, Brookhaven and the Perimeter Community Improvement District to support joint marketing efforts for the Perimeter Market, included the three communities hosting a Familiarization Tour for State and Regional Project Managers.
- Marketing Partnerships
- Coordinated the partnership between the City, Chamber and Discover Dunwoody to publish the Atlanta Business Chronicle's Dunwoody Market Report that included 12 articles focused on Dunwoody's economy, housing and lifestyle.
- Worked with the Dunwoody and Sandy Springs Convention and Visitors Bureau to publish the "Central Perimeter Guide" highlighting the live, work, play assets of Dunwoody, Sandy Springs, and Brookhaven.
- Coordinated a new Social Media campaign focused on the Dunwoody Restaurant industry.

## *City Clerk*

- Continued working with all departments to ensure records are purged and retained in compliance with the Local Government Retention Schedule.
- Conducted open records training for all City staff and worked with City Attorneys to coordinate training for all City board members.
- Worked directly with all department directors and with other municipalities to draft proposed revisions to the Georgia Local Government Retention Schedule.
- Performed all aspects of work related to the upcoming November 2019 General Election, including publication of all required ads, qualifying candidates for office, and receiving of all candidate filing records to ensure compliance with state law.

## *Finance and Administration*

- Implemented new Budget Software to be used for 2020 budget process
- Completed fiscal year 2018 audit process with zero findings
- Implemented paperless forms processing for budget amendment requests, hotel/motel and MVR excise tax, and personnel leave requests. Planning to continue with implementation including PD routing travel authorization requests and submission of W9 forms electronically.

## *Human Resources*

- Managed a transition to a new medical insurance carrier at a 6% savings to the City. The new carrier is providing better claims administration, better prescription coverage, and an improved service level for the City's employees.
- Scheduled and coordinated a series of financial presentations and individual meetings with the City's retirement broker and provided employees with access to a concierge service.
- Partnered with a new vendor to implement an applicant tracking system (ATS), which includes an online automated employment application for candidates to utilize. This new ATS will allow the City to source, qualify and hire top talent more quickly and efficiently.

- Provided all City employees with annual training on the City's harassment, discrimination and retaliation policies.
- Recruited for and filled 15 open positions (through August)"

## *Information Technology*

- Managed the technology infrastructure buildout for the new Annex. That project included installing new 10GB switches, a redundant firewall setup, and new wireless access point array, a new audio visual system for the training room, and redundant police department systems replication from City Hall.
- Maintained an SLA response rate of over 90% and an incident resolution rate of 100%.
- Managed the deployment of security camera systems on all the parks and Pernoshal trail.
- Deployed Axon in car and dash camera system and Cradlepoint communication devices on all patrol vehicles.
- Upgraded the communications on all the city parks with fiber lines back to City Hall.
- Enabled Public Works staff to edit the majority of assets from within Cityworks or through ArcGIS Online tools and apps. Notable additions from the previous year include Storm Water Assets and Street Light Inventory as well as determining driveway density for sidewalk and multi-use path feasibility.
- Enabled real-time mapping of Cityworks Work Orders visualized through an Operations Dashboard.
- Architected a process for the Planning and Zoning Department to improve record keeping of Zoning Cases and then embarked on mapping each case, currently focused on Re-zonings and SLUPS.

## *Municipal Court*

- Processed 6,165 citations during the first two quarters of the year which is 40% increase from 2018.
- Continued the call notify campaign to customers as a reminder of upcoming court dates, failure to appears and amnesty announcements.
- Achieved an average clearance rate of 99% (The clearance rate is calculated by dividing the number of citations disposed of by the number of citations filed expressed as a percentage) which is up by 3% from last year.
- Completed audit of bench and probation warrants.

## *Marketing & Public Relations*

- Reimagined the Dunwoody Digest with more personal interest stories and easier-to-read calendars, extended reach by adding business addresses
- Revamped weekly newsletter to make it more engaging and readable
- Designed new online parks and events guide - The L.E.A.F.
- Enhanced social media outreach with videos and more engagement, added Next Door
- Began writing and recording 2-minute monthly updates for the What's Up Dunwoody podcast
- Produced PSA (Public Service Announcement) on downspouts with Public Works and Smart 911 with Chief Grogan
- Initiated FCC community meeting, second GDOT "Community Conversation" about 285 Express Lanes
- Created 10th Anniversary historical display at City Hall
- Produced 10th Anniversary State of the City - contracts, logistics, menu, invitations, fundraising, programs, speech elements
- Put new focus on accessibility for the city's website, designating Kathy Florence as our "champion" AND the Quality Assurance report for our website by 20 points with targeted work on broken links and accessibility

- Rolled out See & Be Seen pedestrian safety campaign with videos, ads, web page, social media posts
- Redesigned website main page to make it more engaging, dynamic, diverse (coming late summer 2019)
- Launched Dunwoody application to make it easier for residents to interact with City Hall (coming fall 2019)

## **FY 2020 HIGHLIGHTS**

The primary emphasis of the FY 2020 Budget remains consistent with past strategy, concentrating on fundamental infrastructure improvements, paving and parks and is a direct response to community-identified needs and requests. The City has created a FY 2020 Budget list of key expenditures and improvements which focus on taking care of critical community assets and safety essentials as a means of delivering for the future. This commitment can be found within the following overview of project and initiative disbursements:

The FY 2020 Budget maintains the City's original 2.74 millage rate. Dunwoody has the lowest overall tax rate of DeKalb County cities and is lower than unincorporated DeKalb. The City intends to monitor the tax rate in future years to hold position as the best value in DeKalb County while ensuring the City has adequate reserves and the ability to invest in infrastructure needs.

Based on policy set forth by City Council, the city maintains a fund balance projected to be at a level sufficient to provide a baseline four (4) month reserve balance and up to a stipulated maximum of a six month reserve. Council will be presented a budget amendment in October 2019 for FY 2019 in conjunction with the FY 2020 budget approval.

The FY 2020 Budget totals approximately \$39.5 million in revenues for all appropriated funds which excludes approximately \$2.6 million of interfund activity.

This list of key expenditures for 2020, while not a comprehensive catalogue of all enhancement requests, highlights a fiscally conservative approach to funding allocation. The city remains focused on sustaining public safety levels, improving infrastructure, and promoting smart community development to improve the quality of life for all of Dunwoody's residents, businesses, and visitors,

- **Parks and Recreation:** *As Dunwoody develops into a mature city, parks services are expanding and this budget reflects that being a priority of the community with additional programmatic staff.*
- Installation of football field lights at Peachtree Charter Middle School. (\$125,000)
- Enhancing service levels for new park facilities and expansions (ball fields, restrooms, etc.). (\$413,010)
- Expanding staffing to program park opportunities for citizens, including one park operations coordinator and one part-time recreation programs leader. (\$142,924)
- **Police:** *Public safety is a core service of the City. With that in mind, this budget continues dedicating over 36% of General Fund resources to the Police Department.*
- Fully funding two additional sworn officers for the entire year. Previously, the department was allowed to over hire by two positions provided there were savings available internally. (\$109,000)
- Replacing various public safety computer equipment and vehicles through SPLOST. (\$494,319)

- Maintaining compensation for public safety officers by providing up to 3.1% pay increases. With 77 of 98 city employees being in the police department, over \$137,135 of funding for additional compensation in FY 2020, along with an additional \$48,261 for employees in other departments.
- **Public Works** *The City is leveraging the sales tax (SPLOST) approved by its citizens to focus on road improvements and transportation.*
- 2020 Resurfacing. (\$3,180,681 to come from SPLOST and an additional \$487,045 from state funds for a total of \$3,667,726)
- Improve the Chamblee Dunwoody at Spalding Drive Intersection. (\$1,400,000)
- Install Peeler Road Sidewalk from Equestrian Way to Brook Run Park. (\$1,000,000); North Shallowford Sidewalk at Peeler Road. (\$150,000); Mt Vernon Place Sidewalks-Mt Vernon Road to Falkirk. (\$50,000)
- Fund preliminary work on Westside Connector. (\$100,000)
- Improve Mt Vernon Road Corridor from Corners Drive to Mt Vernon Place. (\$100,000)
- Build Winters Chapel Multiuse Path - Dunwoody Club to Charmant. (\$100,000)
- Install various traffic calming devices throughout city. (\$25,000)
- **Finance & Admin** *(Finance, Facilities, Accounting, Revenue, Purchasing, HR, Marketing, Information Technology): These departments are support agencies for the front-facing departments*
- Replace storage area network (\$95,000) and upgrade firewall (\$72,000).
- Perform salary survey of existing positions (\$25,000).

## FY 2020 BUDGET PROCESS

The City of Dunwoody has a robust budget process each and every year. FY 2020 is no exception. It started in July 2019 when revenues for the upcoming year were projected. Previous year's budget versus actuals were reviewed, along with year-to-date information for FY 2019. Finance staff examined every line of revenue for the city to arrive at a realistic, but conservative growth projection.

At this same time, each department was preparing their budget request for the upcoming year. They assembled their operating and capital request at the line-item level, identifying specific efforts and contractual obligations, as needed. Finance staff worked on projecting salaries for the FY 2020 year. During this same time frame, the City Manager's office, along with Human Resources and Finance staff, worked on scenarios concerning pay increases and benefit levels.

Once all budget requests were in, a working administrative group consisting of City Manager and Finance staff met with each department and reviewed every budget line item by line item. Department directors were encouraged to restructure their budgets internally to real operations instead of merely carrying the same amount from year to year. Also, the budget was not thought of as incremental. Too many governments focus on what changed from year to year. The FY 2020 review process focused on what will be done to reduce typical budget creep. From this process, a balanced budget was created.



## 2020 GENERAL FUND BUDGET SUMMARY

	Audited 2018 Actual	2019 As Amended	2020 Approved	Change
<b>Revenues</b>				
Taxes	\$19,653,004	\$19,628,000	\$19,860,236	1.18%
Licenses and Permits	2,977,832	1,631,000	1,643,000	0.74%
Charges for Services	537,678	546,000	506,500	-7.23%
Fines and Forfeitures	1,460,375	1,200,000	1,350,000	12.50%
Other Revenues	1,315,058	305,856	362,500	18.52%
Other Financing Sources	4,088,156	1,897,650	1,683,750	-11.27%
Investment Income	92,496	50,000	180,000	260.00%
Contributions and Donations	13,956	12,000	5,000	-58.33%
<b>Total Department Revenues</b>	<b>\$30,138,555</b>	<b>\$25,270,506</b>	<b>\$25,590,986</b>	<b>1.27%</b>
<b>Expenditures</b>				
City Council	\$235,435	\$275,454	\$318,096	15.48%
City Manager	462,688	512,804	534,036	4.14%
City Clerk	225,032	269,652	222,343	-17.54%
City Attorney	286,778	410,000	420,000	2.44%
Finance & Administration	3,060,761	3,095,368	3,084,240	-0.36%
Human Resources	273,563	1,462,502	1,595,726	9.11%
Information Technology	1,114,768	409,133	405,402	-0.91%
Marketing	551,146	608,032	608,173	0.02%
Municipal Court	495,978	678,891	632,236	-6.87%
Police	8,807,039	9,511,756	9,300,105	-2.23%
E-911	0	125,000	0	-100.00%
Public Works	2,546,722	2,752,515	2,683,792	-2.50%
Parks	7,938,949	2,790,314	3,388,952	21.45%
Community Development	2,554,147	1,969,073	1,964,958	-0.21%
Economic Development	287,324	300,012	332,927	10.97%
Contingency	0	100,000	100,000	0.00%
<b>Total Department Expenditures</b>	<b>\$28,840,330</b>	<b>\$25,270,506</b>	<b>\$25,590,986</b>	<b>1.27%</b>

## STRATEGIC GOALS: FOSTERING STANDARDS OF EXCELLENCE & ACHIEVEMENT

The City has established itself over a decade as a vibrant, secure and prosperous community. Over the coming year, it will be important for Dunwoody to practice sustainable financial management to achieve continued advancement and uphold standards of excellence which will be an integral part of future success. Dunwoody can promote strategic improvements while also nurturing long-term financial health through the implementation of the proposed FY 2020 Budget which establishes resourceful investment in the community along with long-lasting park amenities, core infrastructure maintenance and public safety augmentation. The requests and department-specific proposals contained in the FY2020 Budget reflect community-sourced desires, plans, and capital enhancements characteristic of fostering standards of excellence and achievement for a successful city.

- **Maintain High Standards of Safety, Service and Protection**

The Dunwoody Police Department has remained one of the most highly respected and valued departments in the area. The department's continued community relationships, lasting admiration and success depend on keeping a professionally trained and supported staff. Nationwide, public awareness and scrutiny of law enforcement and security operations have made headlines and social media feeds yet the City's police officers continue to garner the respect and admiration of the community. Part of the Special Purpose Local Options Sales Tax (SPLOST), which DeKalb County voters approved in 2017, includes funds for select communications network improvements related to police services as well as funds for police vehicle replacements. As part of advancing the high standards set in past years, the Police Department remains committed to recruitment and hiring to ensure personnel is in place when absences and vacancies exist and continued support for important community programs including CPR Classes, Civilian Response to Active Shooter Events (CRASE), Citizen's Police Academy and Citizen's Patrol, situational awareness, and reaching out to Dunwoody schools and organizations.

- **Advance Infrastructure Enhancements, Address Mobility and Access**

With the completion of recent improvement projects such as the North Peachtree/Tilly Mill/Peeler Road intersection and the Mount Vernon Road and Vermack Road/Manhasset Drive, the City is tackling problem choke points on major roadways to ease congestion and help mitigate traffic backups. This approach is echoed in the FY 2020 Budget which contains a dedicated \$3.7 million to address paving and resurfacing of city streets to reach the high water mark of paving more than 64 percent of the roads in the city limits since the City's incorporation. With a goal of maintaining the work output and accomplishments of the first decade of cityhood, the FY2020 Budget also includes funding for several future accessibility improvements such as Chamblee Dunwoody at Spalding Drive, and Peeler Road Sidewalks.

- **Continue Park Enhancements and Programming Expansions**

Over the past several years and budget cycles, the City has concentrated large investments and operational maintenance efforts to support new parks, amenities and programming of the parks and recreation offerings for the community. The FY 2020 Budget concentrates resources on maintaining and supporting existing park facilities and programs after extended development of highly utilized new park spaces (Pernoshal Park, Dunwoody Trail Network expansions, improvements at the Dunwoody Nature Center, construction at Brook Run Park, and other facilities). The FY 2020 Budget includes several key capital projects to help put finishing touches on the newly acquired park land adjacent to Brook Run Park and funds are allocated towards construction of the playgrounds at Ball Fields at Brook Run Park and the construction of the fieldhouse at the football fields next to Peachtree Charter Middle School. Construction activities have begun on the Brook Run Park Phase I improvements which have been funded through 2018 budget allocations. The City continues efforts to maintain quality programming at all facilities and support cooperative endeavors with core groups and nonprofit organizations, including but not limited to the Dunwoody Preservation Trust, Dunwoody Nature Center, Spruill Center for the Arts, and Stage Door Players. Finally, the proposed budget's capstone for parks is the expansion of contracted staff by 2.0 dedicated to programming efforts.

## FUTURE CHALLENGES

Dunwoody is in a great financial position ending the last completed fiscal year (FY 2018) with \$12.7 million in unassigned reserves. Reserves are one of the key indicators of the financial health of any municipality. This represents 43.9% of expenditures and transfers out for that year. In layman's terms, this means the "check book" of the City has five months' worth of funding, above the four months required by policy. This funding is to help the City weather any storm. Even with adequate reserves, the City must start having conversations about key challenges as it enters its second decade.

- **Digest growth increasing but at a slower rate...**

Over one third of the proposed FY 2020 Budget will come from property taxes. The tax digest of the City has recovered from the Great Recession, but the growth rate is starting to plateau. The gross value of the digest in total broke \$4.0 billion in 2019, however, exemptions also hit an all-time high of \$882 million. This means that 21% of the total value of property in the City exempted. These exemptions decrease overall revenue by approximately \$2.4 million annually, almost approaching 10%.

- **Expanding unmet needs...**

Even though this budget is balanced and several additional services were added or expanded, several needs were not met. The Police Department had two sworn positions fully funded in the proposed FY 2020 budget, however there is a growing need for a four person Special Investigations Unit, consisting of one sergeant and three detectives. The Parks Department expands contractual staff for programming by 2.0 FTE's however, they also requested an additional \$440 thousand of operating expenses which was not recommended due to financial constraints. Going forward, the City must start having discussions about the expansion of services now that the City has added parks and there is continued commercial growth increasing the daytime population of Dunwoody. Community Development did not request additional code enforcement officers in this budget, but discussions were had that in FY 2021 the need will arise for

additional staffing. Also, even though SPLOST (a penny sales tax for capital needs) has shown great direct benefit to the citizens in terms of transportation and public safety capital projects, there will almost always been more needs than funding.

- **Behind the scenes costs....**

The proposed General Fund budget of approximately \$25.6 million is 40.4% personal services (\$6.7 million in salaries and \$3.6 million in benefits). For each 1% increase in salaries, the total cost to the General Fund is \$75-80 thousand. Dunwoody must keep competitive to attract top public safety officers (the overwhelmingly portion of employees) and other staff.

- **Funding mechanisms...**

The FY 2020 budget directly pays for almost \$800,000 of projects proposed when the Hotel / Motel Tax was increased to 8%. That is the maximum amount affordable on a pay-as-you-go basis. The decision whether or not to complete the various Hotel / Motel projects did not have to be decided with the approval of the FY 2020 Budget, as it can be modified during the year, but the City needs to review the total project list that this tax is intended for and review alternatives of pay-as-you-go, long-term, or a hybrid method of financing.

## 2020 SUMMARY

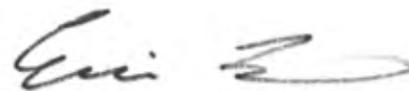
By addressing the need for a sustained approach to economic investment and planning and closely matching service levels with community expectations, the City developed the proposed FY 2020 Budget in a manner consistent with previous years of successful stability. The City accounted for important public safety, infrastructure and quality of life initiatives to create a healthy and prolonged strategy for financial and operational prioritization. Dunwoody has an established history of sound management practices and the FY 2020 Budget continues to serve in that manner. The FY 2020 Budget seeks to establish a balance between quality services and financial reliability.

A continued approach of fiscally conservative policy and spending creates a stronger City, equipped to handle future uncertainties. Coupled with organized planning and the ability to leverage specialized funding sources the City can effectively bring about a better Dunwoody.

Sincerely,



Denis Shortal  
Mayor



Eric Linton, ICMA-CM, AICP  
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...

- Identified cost-effective methods of improving police radio coverage within the City and thereby increased officer efficiency, officer safety, and public service.
- Participated in security operations for the Super Bowl.
- National Incident Based Reporting System (NIBRS) implementation with <3% errors.
- Purchased and implemented a firearms simulator for City training program.
- Maintained certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police.
- Participated in several multi-jurisdictional operations (SAFE Summer) targeting the sexual exploitation of females. Juvenile and adult females were rescued from sexual servitude during these operations. (MATCH Task Force)
- Hosted the Organized Retail Crime Alliance that partnered with businesses to enforce fraud/shoptlifting violations.
- The City conducted several Active Shooter training classes for the community.
- Coordinated a successful Large Truck & Bus Enforcement Initiative on I-285 with multiple departments.
- The Police Department was fully staffed as of July 26, 2019.
- Updated GIS Secondary Address mapping for commercial and apartments.
- Hosted Cellebrite training at the annex to certify two more investigators.
- Assisted Homeland Security Investigations (HSI) to target an Asian Sex Trafficking

organization.

- Enhanced community outreach efforts with bike patrols.
- 100% compliant with IACP OneMind Campaign.
- Coordinated several recycling events collecting 1,854 gallons of paint, 47,653 gross pounds of electronic waste and 5,043 gross pounds of household hazardous waste.
- Removed over 1,500 illegal signs posted in City right-of-ways.

#### What we plan to do...

- The City will maintain compliance with the certification standards for the new 6th Edition Standards of the Georgia Association of Chiefs of Police.
- Participate in multi-jurisdictional operations targeting the sexual exploitation / trafficking of females and juveniles (MATCH Task Force).
- Maintain adequate policing staffing levels.
- Next Generation Identification (NGI) upgrade to replace IAFIS.
- Obtain less than 3% errors in NIBRS.
- Utilize training annex to host more advanced/intermediate classes.
- Implement quarterly defensive tactics training sessions for the department.
- Kick-off and implement our Silent Partners crime prevention program.

### STRATEGIC GOAL 2

Promote responsible and balanced redevelopment

#### What we have done...

- Launched IWORQ citizen issue reporting portal.
- Implemented electronic plan review system.
- Increased marketing and social media efforts around new office, retail, hotel and restaurant development.
- Held over 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community and engage them with our community partners.

#### What we plan to do...

- The City will work to revise the requirements and procedures of Dunwoody Village Overlay.
- Coordinate and manage opportunities for citizen engagement.
- Complete construction of Brook Run Phase I.
- Complete the implementation of all permits online.
- Plan to host 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- Continue to work with property owners to implement redevelopment within the Dunwoody Village and Georgetown commercial districts.

## STRATEGIC GOAL 3

Actively pursue comprehensive infrastructure improvements

### What we have done...

- Completed the Dunwoody Intelligent Transportation System (ITS) signal communication project.
- Completed the intersection improvements at Mount Vernon Road and Vermack Road.
- Continued implementation of the 5-Year capital paving plan completing 16 lane miles of paving resulting in over half of the City's roads being paved since incorporation.
- Migrated DIRECT Map to Waze; developed 1-way data process for road events (closures, planned construction, etc.)

### What we plan to do...

- Continue implementing the 5-Year capital paving plan.
- Continue sidewalk improvements guided by the sidewalk improvement policy.
- Complete 10 lane miles of paving.
- Complete construction of the Roberts Drive improvements at the new Austin Elementary School.
- Construct the northern segment of the Winters Chapel Multi-use Path.
- Continue to close the 2-way data process for road events using DIRECT Map and Waze.

## STRATEGIC GOAL 4

Create an atmosphere in which businesses thrive

### What we have done...

- Implemented an on-line automated building inspection request system.
- Announced over 200,000 square feet of new leases in 2019.
- Extend our partnership with the City of Sandy Springs, Brookhaven and the Perimeter Community Improvement District to support joint marketing efforts for the Perimeter Market, included the three communities hosting a Familiarization Tour for State and Regional Project Managers.
- Developed Marketing Partnerships:
  - Coordinated the partnership between the City, Chamber and CVB to publish the Atlanta Business Chronicle's Dunwoody Market Report that included 12 articles focused on Dunwoody's economy, housing and lifestyle.
  - Worked with the Dunwoody and Sandy Springs Convention and Visitors Bureau to publish the "Central Perimeter Guide" highlighting the live, work, play assets of Dunwoody, Sandy Springs, and Brookhaven.
  - Coordinated a new Social Media campaign focused on the Dunwoody Restaurant industry.
- Began implementation of the CREATE Dunwoody Arts and Culture Master Plan through the formation of the CREATE Dunwoody non-profit and first public art installation.
- Rolled out informative "How to" online video to help potential business owners.

### What we plan to do...

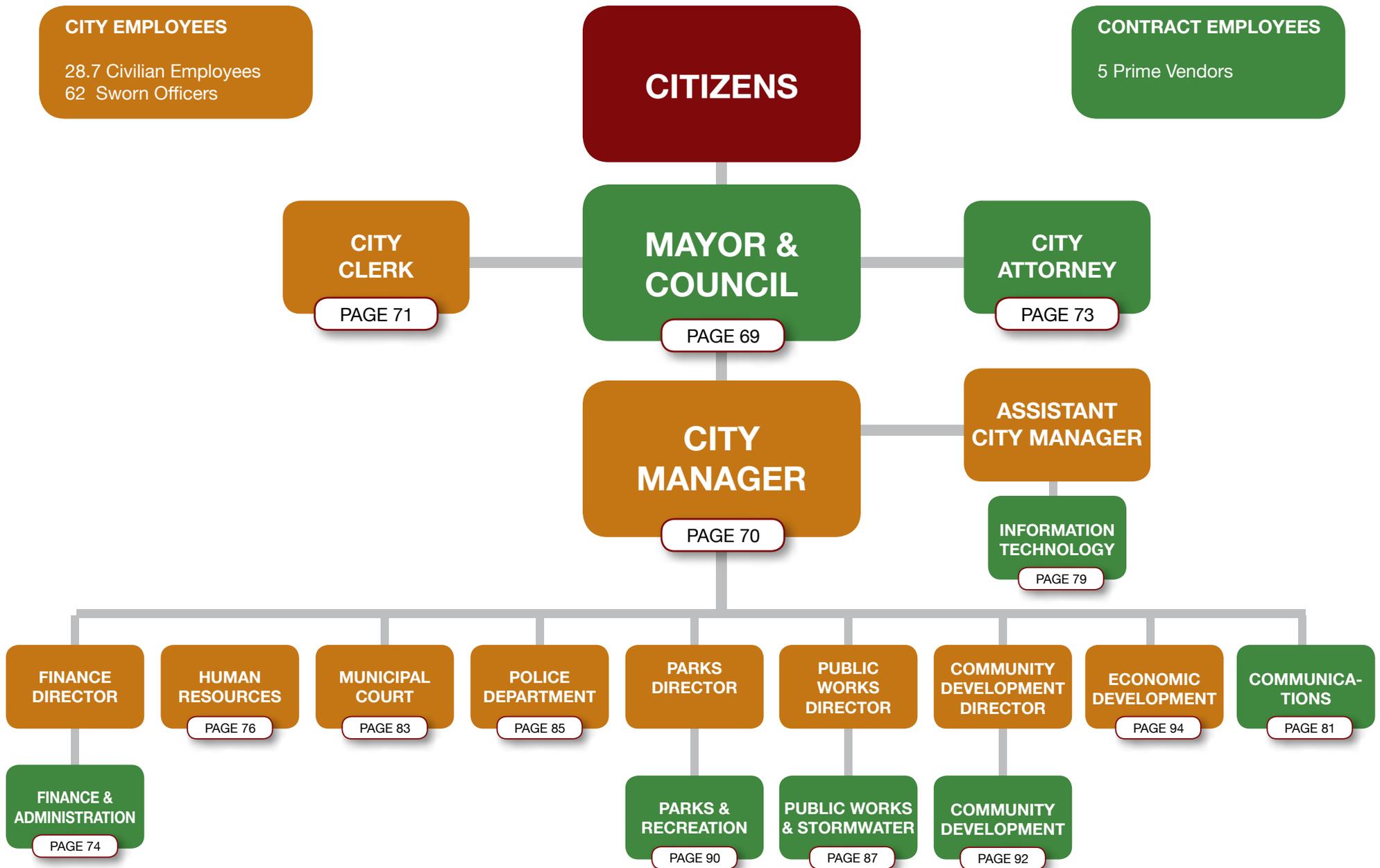
- Expand our recruitment efforts to back fill the office space being vacated by State Farm as they relocate to Park Center.
- Extend our partnership with the City of Sandy Springs, Brookhaven and the Perimeter Community Improvement District to support joint marketing efforts for the Perimeter Market.
- Continue to work closely with our Convention and Visitors Bureau to market our unique attributes to hospitality developments.
- Kick off Phase I Placemaking Projects funded through the Hotel/Motel tax increase passed in 2017.
- Increase marketing and social media efforts around new office, retail, hotel and restaurant development.



## **SECTION 2**

# **FINANCIAL STRUCTURE, POLICY, AND PROCESS**

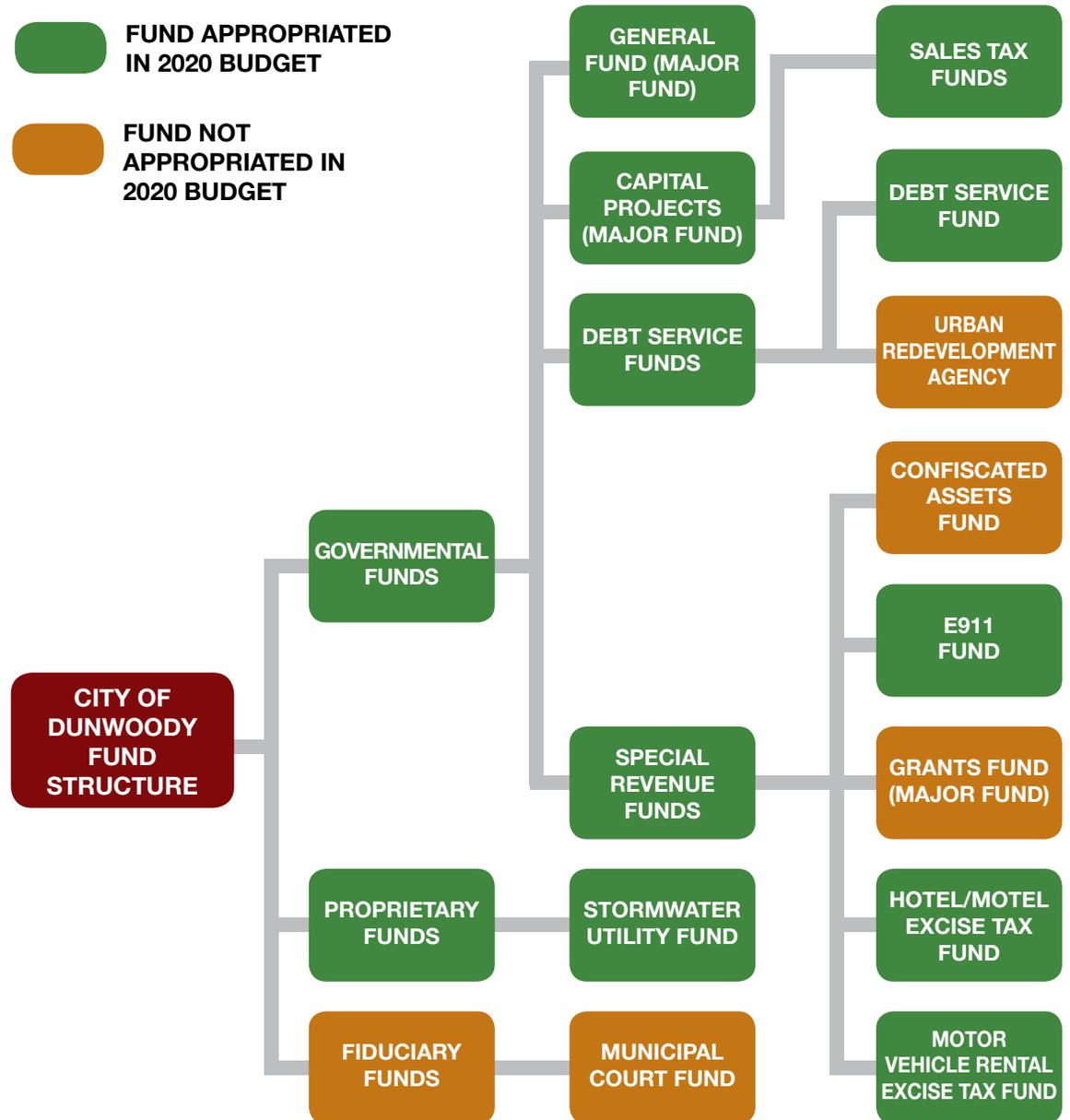
# ORGANIZATIONAL CHART



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

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

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



# FUND MAJOR REVENUE SOURCES AND SERVICES PROVIDED

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

## GENERAL FUND

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

## CAPITAL PROJECTS FUNDS

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

### *SPLOST Fund*

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

## DEBT SERVICE FUNDS

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

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

## SPECIAL REVENUE FUNDS

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

### *Confiscated Assets Fund*

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

### *E911 Fund*

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

### *Grants Fund*

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

### *Hotel/Motel Excise Tax Fund*

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

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

### *Motor Vehicle Rental Excise Tax Fund*

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

## PROPRIETARY FUND

### *Stormwater Utility Fund*

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

## FIDUCIARY FUND

### *Municipal Court Fund*

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

## ACCOUNTING POLICIES

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

### SCOPE

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

### GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

### FUND STRUCTURE

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

## CHART OF ACCOUNTS

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

## AUDITING POLICIES

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

### SCOPE

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

### AUDITOR QUALIFICATIONS

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

## *CHOOSING THE AUDIT FIRM*

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

## *AUDITING AGREEMENT*

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

## *INTERNAL AUDIT*

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



## *MALFEASANCE AND EMBEZZLEMENT*

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

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

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

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

## **ANNUAL BUDGET DOCUMENT**

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

## **FINANCIAL REPORTING TO THE CITY COUNCIL**

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

## **FINANCIAL REPORTING TO THE ADMINISTRATION**

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

## **EXTERNAL FINANCIAL REPORTING**

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

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

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

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

## **SCOPE**

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

## **FINANCING CURRENT COSTS**

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

## **BUDGET OBJECTIVE BY TYPE OF FUND**

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

### **General Fund**

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

### **Capital Project Fund(s)**

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

### **Debt Service Fund(s)**

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

### **Special Revenue Fund(s)**

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

### **Proprietary Fund (Stormwater Fund)**

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

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

# OPERATING BUDGET POLICIES

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

## DEPARTMENTAL APPROPRIATIONS

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

## PERFORMANCE BUDGET

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

## BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

### *Current Services*

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

### *Expanded Services*

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

## BALANCED BUDGET

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

**Scenario One: revenues = expenditures**

**Scenario Two: revenues > expenditures**

**Scenario Three: revenues + appropriated fund balance = expenditures**

**Scenario Four: revenues + appropriated fund balance > expenditures**

For fiscal year 2020, the city’s budget is balanced under scenario one.

## BASIS OF BUDGETING

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

### *Modified Accrual Basis*

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

### *Accrual Basis*

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

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

## LEVEL OF BUDGET ADOPTION AND CONTROL

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

## BUDGET STABILIZATION RESOURCES

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

## UTILIZATION OF PRIOR YEAR’S FUND BALANCE IN BUDGET

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

## APPROPRIATION LAPSES AT YEAR END

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

## BUDGET CONTROL REPORTS

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

# OPERATING BUDGET POLICIES

## AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

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

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

## CONTINGENCY LINE ITEM

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

This contingency reserve appropriation will be a separate line item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and the City Manager is required before this appropriation can be expended. If approved,

the Finance Department will transfer the appropriation from the contingency line item to the applicable line item(s) within the applicable department's budget.

## MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

## CONTRIBUTIONS

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

## ADMINISTRATIVE SERVICE FEE/COST ALLOCATION

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

## ONE-TIME REVENUE SOURCES

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



# OPERATING BUDGET POLICIES

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

## BUDGET ALLOTMENTS

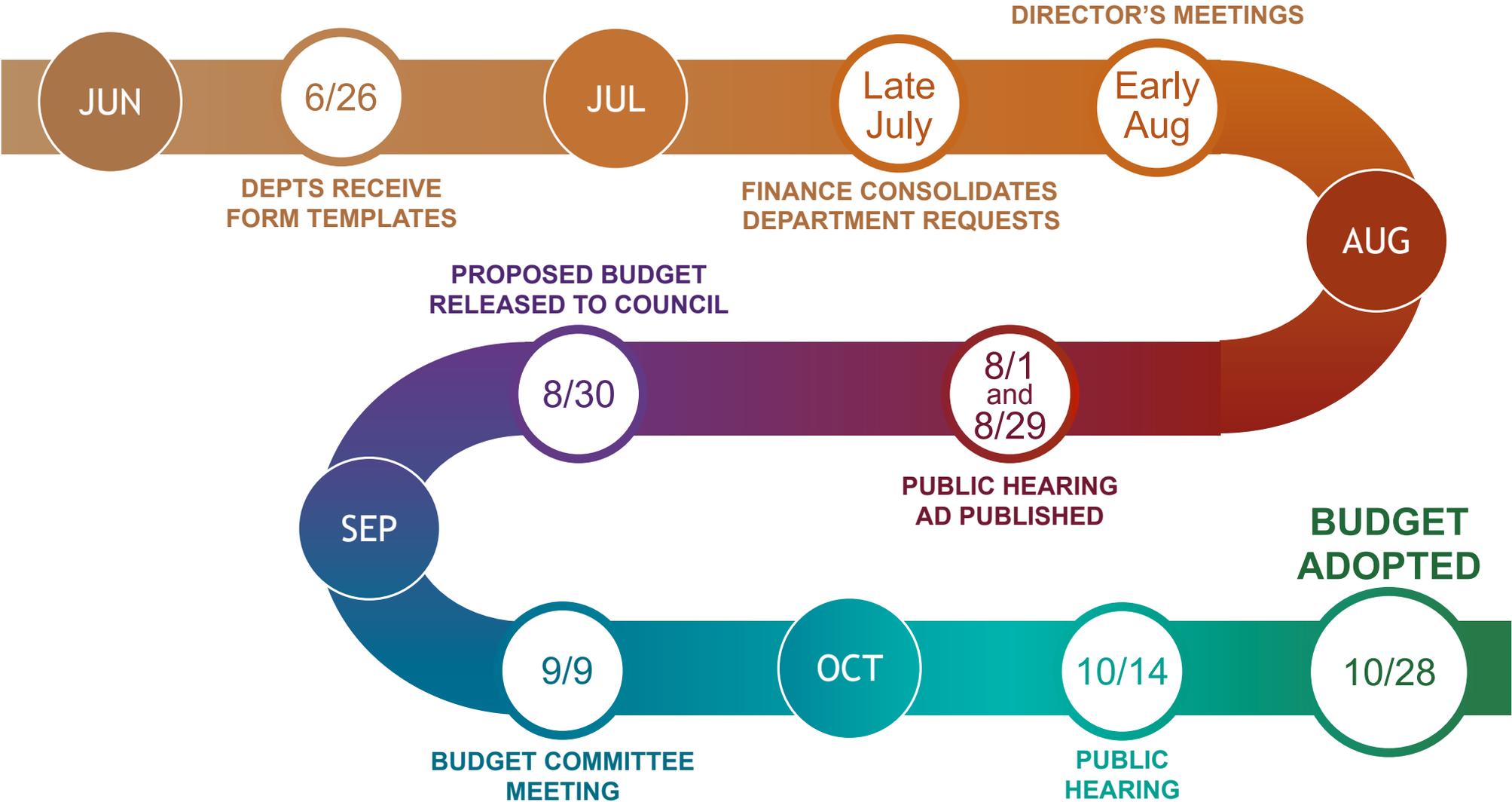
Budget allocations (i.e. budget allotments) are used in the operating budget, when needed to manage cash flows. The annual appropriation may be divided into segments in order to ensure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will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

## CAPITAL BUDGET

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

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

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





# **SECTION 3**

## **FINANCIAL SUMMARIES**

# CONSOLIDATED FUND SUMMARY

## REVENUE ANTICIPATION AND EXPENDITURE APPROPRIATIONS

Revenues	General Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	SPLOST Fund	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Property Taxes	\$ 8,743,036									\$ 8,743,036		\$ 8,743,036
Business & Occupational Taxes	\$ 2,850,000									\$ 2,850,000		\$ 2,850,000
SPLOST							\$ 6,800,000			\$ 6,800,000		\$ 6,800,000
Insurance Premium Taxes	\$ 3,300,000									\$ 3,300,000		\$ 3,300,000
Franchise Fees	\$ 3,900,000									\$ 3,900,000		\$ 3,900,000
Other Taxes	\$ 1,067,000		\$ 4,210,000	\$ 105,000						\$ 5,382,000		\$ 5,382,000
Licenses and Permits	\$ 1,643,000									\$ 1,643,000		\$ 1,643,000
Court Fines	\$ 1,350,000									\$ 1,350,000		\$ 1,350,000
Intergovernmental Revenues (Grants)					\$ 487,045					\$ 487,045		\$ 487,045
Charges for Services	\$ 506,500	\$ 1,700,000							\$ 2,050,000	\$ 4,256,500		\$ 4,256,500
Contr & Don from Priv Sources	\$ 5,000									\$ 5,000		\$ 5,000
Other Revenues	\$ 542,700								\$ 10,000	\$ 552,700		\$ 552,700
Use of Prior Year Reserves									\$ 289,055	\$ 289,055		\$ 289,055
<b>Subtotal</b>	<b>\$ 23,907,236</b>	<b>\$ 1,700,000</b>	<b>\$ 4,210,000</b>	<b>\$ 105,000</b>	<b>\$ 487,045</b>	<b>\$ -</b>	<b>\$ 6,800,000</b>	<b>\$ -</b>	<b>\$ 2,349,055</b>	<b>\$ 39,558,336</b>	<b>\$ -</b>	<b>\$ 39,558,336</b>

Other Financing Sources	General Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	SPLOST Fund	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Operating Transfers In from General Fund						\$ 625,951		\$ 325,000		\$ 950,951	\$ 950,951	\$ -
Operating Transfers In from Hotel Motel Fund	\$ 1,578,750									\$ 1,578,750	\$ 1,578,750	\$ -
Operating Transfers In from MVR Fund	\$ 105,000									\$ 105,000	\$ 105,000	\$ -
<b>Total Other Financing Sources</b>	<b>\$ 1,683,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 625,951</b>	<b>\$ -</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>\$ 2,634,701</b>	<b>\$ 2,634,701</b>	<b>\$ -</b>

<b>Total Revenues</b>	<b>\$ 25,590,986</b>	<b>\$ 1,700,000</b>	<b>\$ 4,210,000</b>	<b>\$ 105,000</b>	<b>\$ 487,045</b>	<b>\$ 625,951</b>	<b>\$ 6,800,000</b>	<b>\$ 325,000</b>	<b>\$ 2,349,055</b>	<b>\$ 42,193,037</b>	<b>\$ 2,634,701</b>	<b>\$ 39,558,336</b>
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Expenditures	General Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	SPLOST Fund	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
City Council	\$ 318,096									\$ 318,096		\$ 318,096
City Manager	\$ 534,036									\$ 534,036		\$ 534,036
City Clerk	\$ 222,343									\$ 222,343		\$ 222,343
Finance & Administration	\$ 2,458,289						\$ 100,000			\$ 2,558,289		\$ 2,558,289
Information Technology	\$ 1,395,726							\$ 200,000		\$ 1,595,726		\$ 1,595,726
Human Resources	\$ 405,402									\$ 405,402		\$ 405,402
Legal	\$ 420,000									\$ 420,000		\$ 420,000
Marketing	\$ 608,173									\$ 608,173		\$ 608,173
Municipal Court	\$ 632,236									\$ 632,236		\$ 632,236
Police	\$ 9,300,106						\$ 494,319			\$ 9,794,425		\$ 9,794,425
E911		\$ 1,398,616								\$ 1,398,616		\$ 1,398,616
Public Works	\$ 2,683,792		\$ 789,375		\$ 487,045		\$ 6,105,681		\$ 2,349,055	\$ 12,414,947		\$ 12,414,947
Parks & Recreation	\$ 3,263,952						\$ 100,000	\$ 125,000		\$ 3,488,952		\$ 3,488,952
Community Development	\$ 1,964,958									\$ 1,964,958		\$ 1,964,958
Economic Development	\$ 332,927									\$ 332,927		\$ 332,927
Contingency	\$ 100,000									\$ 100,000		\$ 100,000
<b>Subtotal</b>	<b>\$ 24,640,035</b>	<b>\$ 1,398,616</b>	<b>\$ 789,375</b>	<b>\$ -</b>	<b>\$ 487,045</b>	<b>\$ -</b>	<b>\$ 6,800,000</b>	<b>\$ 325,000</b>	<b>\$ 2,349,055</b>	<b>\$ 36,789,126</b>	<b>\$ -</b>	<b>\$ 36,789,126</b>

Other Financing Uses	General Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	SPLOST Fund	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Operating Transfer Out to Debt Service	\$ 625,951									\$ 625,951	\$ 625,951	\$ -
Operating Transfer Out to Capital Projects	\$ 325,000									\$ 325,000	\$ 325,000	\$ -
Operating Transfer Out to E911 Fund										\$ -	\$ -	\$ -
Operating Transfer Out to Grants Fund										\$ -	\$ -	\$ -
Operating Transfer Out to General Fund			\$ 1,578,750	\$ 105,000						\$ 1,683,750	\$ 1,683,750	\$ -
Payments to Other Entities			\$ 1,841,875			\$ 569,046				\$ 2,410,921		\$ 2,410,921
<b>Total Other Financing Uses</b>	<b>\$ 950,951</b>	<b>\$ -</b>	<b>\$ 3,420,625</b>	<b>\$ 105,000</b>	<b>\$ -</b>	<b>\$ 569,046</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,045,622</b>	<b>\$ 2,634,701</b>	<b>\$ 2,410,921</b>

<b>Total Expenditures</b>	<b>\$ 25,590,986</b>	<b>\$ 1,398,616</b>	<b>\$ 4,210,000</b>	<b>\$ 105,000</b>	<b>\$ 487,045</b>	<b>\$ 569,046</b>	<b>\$ 6,800,000</b>	<b>\$ 325,000</b>	<b>\$ 2,349,055</b>	<b>\$ 41,834,748</b>	<b>\$ 2,634,701</b>	<b>\$ 39,200,047</b>
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\$ 358,289

## STATEMENT OF REVENUES AND EXPENDITURES

	Audited FY 2018	2019 Prorata Based on June YTD	2019 As Amended	Approved FY 2020
<b>Beginning Fund Balance</b>	\$13,784,424	\$15,082,649	\$15,082,649	\$14,907,649
<b>Revenues</b>				
Property Taxes	8,661,175	8,780,246	8,758,000	8,763,036
Business and Occupational Taxes	3,045,041	2,665,610	3,025,000	2,880,000
Insurance Premium Taxes	3,317,260	3,100,000	3,100,000	3,300,000
Franchise Fees	3,966,742	3,400,000	3,800,000	3,900,000
Other Taxes	2,226,322	2,794,739	2,563,750	2,700,750
Licenses and Permits	2,964,166	1,639,002	1,631,000	1,643,000
Fines and Forfeitures	1,400,441	1,559,088	1,200,000	1,350,000
Other Revenues	1,770,858	621,907	369,606	547,500
Intergovernmental				
Charges for Services	537,678	582,490	544,250	506,700
<b>Total Operating Revenue</b>	<b>27,889,683</b>	<b>25,143,082</b>	<b>24,991,606</b>	<b>25,590,986</b>
<b>Expenditures</b>				
City Council	235,435	315,866	275,454	318,096
City Manager	462,688	430,040	512,804	534,036
City Clerk	225,032	205,256	269,652	222,343
City Attorney	286,778	378,040	410,000	420,000
Finance & Administration	2,480,402	2,055,032	2,615,009	2,499,038
Human Resources	273,563	1,508,418	1,462,502	1,595,726
Information Technology	1,114,768	277,472	409,133	292,402
Marketing	551,146	554,354	608,032	608,173
Municipal Court	495,978	435,066	678,891	632,236
Police	8,207,039	8,847,946	8,911,756	9,341,200
E-911	0	0	125,000	0
Public Works	2,369,329	2,233,803	2,575,122	2,594,866
Parks	4,028,233	2,206,170	2,790,314	3,188,952
Community Development	2,554,147	3,163,838	1,969,073	1,964,958
Economic Development	287,324	290,442	300,012	332,927
Contingency	0	0	100,000	100,000
<b>Total Operating Expenditures</b>	<b>23,571,862</b>	<b>22,901,743</b>	<b>24,012,754</b>	<b>24,644,953</b>
<b>Other Financing Sources (Uses)</b>				
Use of Prior Year Reserves		278,900	278,900	-
Proceeds from the sale of property	685,336	-	-	-
Transfers In	3,402,820			
Transfers Out	(7,107,752)	(1,509,392)	(1,432,752)	(1,071,033)
<b>Total Other Financing Sources (uses)</b>	<b>(3,019,596)</b>	<b>(1,230,492)</b>	<b>(1,153,852)</b>	<b>(1,071,033)</b>
<b>Fund Balance, December 31</b>	<b>\$15,082,649</b>	<b>\$16,093,496</b>	<b>\$14,907,649</b>	<b>\$14,782,649</b>

Note: Fund balance is composed of appropriated but unexpended funds and collected revenues in excess of anticipations.

# GENERAL FUND REVENUE SUMMARY

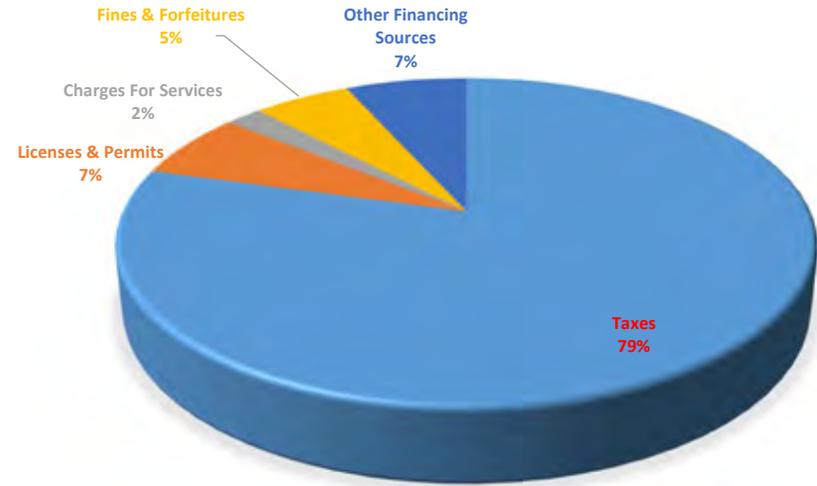
Account Name	2018 Actual	2019 As Amended	2020 Approved
Taxes	19,653,005	19,628,000	19,860,036
Licenses & Permits	2,964,166	1,631,000	1,643,000
Intergovernmental Revenues	-	-	-
Charges For Services	537,679	546,250	506,500
Fines & Forfeitures	1,460,376	1,200,000	1,350,000
Investment Income	92,496	50,000	180,000
Contr & Don From Priv Sources	13,956	12,000	5,000
Miscellaneous Revenue	1,328,721	305,606	362,700
Use of Prior Yr Reserves	-	278,900	-
Other Financing Sources	4,088,155	1,618,750	1,683,750
<b>Total General Fund Revenues</b>	<b>30,138,554</b>	<b>25,270,506</b>	<b>25,590,986</b>



# GENERAL FUND REVENUE DETAIL

Account	2018 Actual	2019 Budget	2020 Approved	Difference
Real Property Tax	7,487,220	8,000,000	8,000,000	-
Personal Property Tax	439,876	400,000	370,000	30,000
Motor Vehicle	56,243	40,000	35,000	5,000
MV Title Ad Valorem Tx True Up	243,782	200,000	188,036	11,964
Intangibles (Reg & Recording)	173,855	115,000	150,000	(35,000)
Franchise Fees	3,966,742	3,800,000	3,900,000	(100,000)
Hotel/Motel Tax	1,447,727	1,518,750	1,578,750	(60,000)
Alcoholic Beverage Excise Tax	662,786	650,000	667,000	(17,000)
MVR Excise Tax	115,809	100,000	105,000	(5,000)
Excise Tax on Energy	198,235	120,000	150,000	(30,000)
Business & Occupation Tax	2,866,603	3,000,000	2,850,000	150,000
Insurance Premium Tax	3,317,260	3,100,000	3,300,000	(200,000)
Financial Institutions Tax	178,438	175,000	200,000	(25,000)
Penalties & int on delinq tax	29,514	3,000	20,000	(17,000)
Pen & Int on Del Taxes-Busines	32,450	25,000	30,000	(5,000)
Alcoholic Beverage Licenses	536,008	500,000	500,000	-
Other Licenses and permits	18,142	5,000	15,000	(10,000)
Planning & Zoning Fees	63,063	50,000	55,000	(5,000)
Bldg Structures & Equipment	2,277,117	1,000,000	1,000,000	-
OTC Inspections	8,250	1,000	5,000	(4,000)
Soil Erosion	2,911	20,000	3,000	17,000
Plan Review - Fire	66,925	50,000	60,000	(10,000)
Tree Bank	13,870	5,000	5,000	-
Election Qualifying Fees		2,000	-	2,000
Special Police Svcs	20,170	15,000	17,000	(2,000)
Fingerprinting Fee	7,064	6,000	6,000	-
Public Safety-Other	95,708	75,000	80,000	(5,000)
Special Assessments	25,357	22,000	20,000	2,000
Streetlight Fees	343,923	380,000	340,000	40,000
Charges for services: Parking	832	1,000	500	500
Other Charges for Goods/Srvs	2,416,038	-	-	-
Rec Program Fees	3,848	20,000	11,000	9,000
Pavilion Rentals	32,320	25,000	32,000	(7,000)
NSF Fees	206	250	200	50
Municipal Court Fines & Forfei	100,624	1,200,000	1,350,000	(150,000)
Cash Confiscation	1,359,751	-	-	-
Interest Revenue	92,496	50,000	180,000	(130,000)
Contr & Don From Priv Sources	8,550	-	-	-
Explorer Donations	5,406	12,000	5,000	7,000
Rents and Royalties	1,031,500	213,557	250,000	(36,443)
Advertising Rental	33,911	30,000	30,000	-
Rental Income-4800 Ashford Dun	58,884	60,649	62,000	(1,351)
Reimb for damaged property	164,480	-	-	-
Other Charges For Svcs	588	1,000	500	500
Miscellaneous Revenue	25,489	400	20,000	(19,600)
Proceeds from the Sale of Prop	108,582			
Use of Prior Yr Reserves		278,900	-	278,900
	<b>30,138,554</b>	<b>25,270,506</b>	<b>25,590,986</b>	<b>(320,480)</b>

## REVENUES BY TYPE 2020



# GENERAL FUND DEPARTMENT SUMMARY

Account Name	2018 Actual	2019 As Amended	2020 Approved
City Council	235,435	275,454	318,096
City Manager	462,688	512,804	534,036
City Clerk	225,032	269,652	222,343
Finance & Administration	3,060,760	3,095,368	3,084,240
Legal	286,778	410,000	420,000
Information Technology	1,114,769	1,462,502	1,595,726
Human Resources	273,563	409,133	405,402
Marketing	551,146	608,032	608,173
Municipal Court	495,977	678,891	632,236
Police	8,807,039	9,511,756	9,300,106
E-911	-	125,000	-
Public Works	2,546,722	2,752,515	2,683,792
Parks & Recreation	7,938,949	2,790,314	3,388,952
Community Development	2,554,147	1,969,073	1,964,958
Economic Development	287,324	300,012	332,927
Contingency	-	100,000	100,000
<b>Total General Fund Expenditures</b>	<b>28,840,330</b>	<b>25,270,506</b>	<b>25,590,986</b>

# GENERAL FUND ACCOUNT SUMMARY

	2018 Actual	2019 As Amended	2020 Approved
Personnel Services	\$ 9,113,185	\$ 10,577,677	\$ 10,296,728
Purchased & Contracted Services	10,664,362	11,374,779	11,966,922
Supplies	3,722,842	2,256,188	2,276,385
Other Costs		225,000	100,000
Capital Outlays	71,473		
Debt Service	580,359	585,202	625,951
Transfers	6,527,393	251,661	325,000
	<b>\$ 30,679,614</b>	<b>\$ 25,270,506</b>	<b>\$ 25,590,986</b>



# GENERAL FUND REVENUE SOURCES

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

## DIVERSIFICATION AND STABILITY

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

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

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

## CONSERVATIVE REVENUE ESTIMATES

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

## USER BASED FEES AND CHARGES (EXCHANGE REVENUE)

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

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

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

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

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

## ALTERNATE REVENUE SOURCES

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

## REVENUE COLLECTION

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

## RATES AND CHARGES

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

## REVENUE HANDBOOK

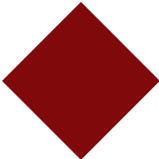
A revenue handbook will be established and updated annually as part of the budget process. This handbook will be utilized to adjust all fees, user charges, and applicable taxes or other revenue sources. The handbook will include at least the following information:

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



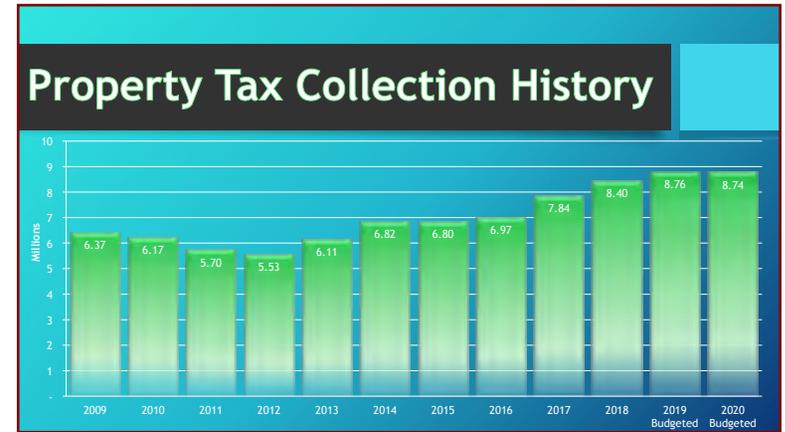
# GENERAL FUND MAJOR REVENUES

<i>Major Revenues (Top Ten)</i>	FY 2019 Approved Budget	FY 2020 Approved Budget	\$\$ Variance	% Variance
<b>Taxes:</b>				
Property Taxes	\$8,755,000	\$8,743,036	(\$11,964)	-0.14%
Franchise Fees	3,800,000	3,900,000	100,000	2.63%
Alcohol Beverage Excise Taxes	650,000	667,000	17,000	2.62%
Business and Occupational Taxes	3,000,000	2,850,000	(150,000)	-5.00%
Insurance Premiums Tax	3,100,000	3,300,000	200,000	6.45%
Hotel/Motel Taxes	1,518,750	1,578,750	60,000	3.95%
<b>Licenses and Permits:</b>				
Alcohol Beverage Licenses	500,000	500,000	-	0.00%
Building Permits	1,000,000	1,000,000	-	0.00%
<b>Charges for Services:</b>				
Streetlight Fees	380,000	340,000	(40,000)	-10.53%
<b>Fines and Forfeitures</b>				
	1,200,000	1,350,000	150,000	12.50%
<b>Total Major Revenues</b>	<b>23,903,750</b>	<b>24,228,786</b>	<b>325,036</b>	<b>1.36%</b>
Other General Fund Revenues	1,087,856	1,362,200	274,344	25.22%
<b>Total Revenues</b>	<b>\$ 24,991,606</b>	<b>\$ 25,590,986</b>	<b>\$ 599,380</b>	<b>2.40%</b>



## PROPERTY TAXES

The 2020 property taxes projection shows a decrease of less than 1%. The decrease is attributable to property values plateauing, more homeowners qualifying for exemptions and a general decrease in the amounts of motor vehicle taxes.



## FRANCHISE FEES

Franchise fees are charged to utility companies for use of the city streets and right of ways to conduct their private business of delivering telephone, natural gas, water and other fiber optics cable services. This category represents 15% of total projected revenues.



## ALCOHOL BEVERAGE EXCISE TAXES

Alcohol beverage taxes are levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes imposed on the distribution of distilled spirits, malt beverages, and wine. Taxes are also imposed on the sale of distilled spirits by the drink. This category represents 3% of total general fund revenues. The 2020 amount for beverage excise taxes was computed based on the current trend from retailers.

## OCCUPATIONAL AND BUSINESS TAXES

Business taxes category includes revenues from businesses and financial institutions occupational license for conducting business within the city. This category represents eleven (11%) of projected revenues for fiscal year 2020.



## 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 2020 are estimated based on amounts received in prior years with an increase to reflect anticipated growth.

## HOTEL/MOTEL EXCISE TAXES

Hotel/Motel taxes are excise taxes that are charged for rooms or accommodations furnished by hotels. This category represents six percent (6%) of total fund revenues. The 2020 jump in projections is due to a rate increase from five percent (5%) to eight percent (8%) as well as the opening of a new hotel within the city.



## 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 2020 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 2020 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 electricity must be paid by homeowners or by the developer. The 2020 estimated amount are projections based on historical trend data and adjusted as needed for anticipated rate increases from Georgia Power.

## 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 2015 amount was carried forward into 2016 with modest increases annually for inflation and/or new service enhancements.



# 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 2015	Projects 2016	Projects 2017	Projects 2018	Projects 2019	Projects 2020
<b>Recurring/Routine Capital Expenditures (amended budget)</b>						
Public Works Resurfacing and Roads Projects	\$ 2,205,000	\$ 3,148,495	\$ 2,970,000	\$ 3,006,393	\$ 5,272,449	\$ 3,937,044
Intersection Enhancements	3,600,000	3,260,000	1,250,000	595,000	300,000	1,355,682
Sidewalk Improvements and Additions	940,000	806,000	715,000	1,440,000	150,000	1,300,000
Vehicle Replacement Fund	500,000	200,000	-	-	643,905	494,319
City Buildings	-	-	-	-	-	100,000
Parks Improvements	325,000	133,000	4,100,000	-	200,000	100,000
	\$ 7,570,000	\$ 7,547,495	\$ 9,035,000	\$ 5,041,393	\$ 6,566,354	\$ 7,287,045
<b>Nonrecurring/Nonroutine Capital Expenditures (amended budget)</b>						
Traffic Calming	\$ -	\$ -	100,000	\$ -	\$ -	-
Police Department Machinery and Equipment	-	-	-	-	15,000	-
Project Renaissance Land Purchases	3,200,000	-	-	-	-	-
Brook Run Trail	300,000	-	-	-	-	-
Equipment for Detective	-	-	-	23,000	-	-
Data Center Power Protection	25,620	-	-	-	-	-
Physical Access and Video Control Management System	50,000	-	-	-	-	-
Unified Threat Management System	30,000	-	-	-	-	-
FIPP <sup>(1)</sup> -2015 Unallocated Balance	50,000	-	-	-	-	-
FIPP <sup>(1)</sup> -DPT Bathroom & Meeting Room	150,000	-	-	-	-	-
FIPP <sup>(1)</sup> -SDP Carpet & Entranceway	50,000	-	-	-	-	-
Equipment for Lieutenant	30,500	-	-	-	-	-
Equipment for Two Majors	61,000	-	-	-	-	-
City Hall Planning & Design	500,000	250,000	-	-	-	-
Gated Community Access Control	40,000	-	-	-	-	-
GIS Server	-	21,500	-	-	-	-
Speed / Message Trailer	-	11,200	-	-	-	-
Interview Room Recording Upgrade/ Replacement	-	10,000	-	-	-	-
Patrol Officers Capital	-	135,000	-	90,000	-	-
Detective Capital	-	25,000	-	-	-	-
Park Surveillance Cameras	-	271,000	-	-	-	-
FIPP <sup>(1)</sup> -2016 Unallocated Balance	-	250,000	-	-	-	-
Data Switch Replacement	-	56,700	-	-	-	-
Wireless Communication Link for Traffic Signals and Cameras	-	26,000	-	-	-	-
NDCAC Bathroom Renovation	-	115,000	-	-	-	-
Vehicle Charging Station	-	28,090	-	-	-	-
MARTA Bus Shelter Replacement Brook Run	-	-	25,000	-	-	-
FIPP <sup>(1)</sup> -2017 Unallocated Balance	-	-	250,000	-	-	-
FIPP <sup>(1)</sup> -2018 Unallocated Balance	-	-	-	250,000	-	-
E-plan Software	-	-	-	25,000	-	-
Virtual Host Replacement	-	-	-	-	18,000	18,000
Storage Area Network (SAN) Replacement	-	-	-	-	95,000	95,000
Firewall Replacement and upgrade	-	-	-	-	-	72,000
Power protection equipment for server room	-	-	-	-	-	15,000
PCMS Football Field Lighting	-	-	-	-	-	125,000
Ashford Dunwoody Commuter Trail Phase I - Hotel/Motel	-	-	-	-	-	500,000
Ashford Dunwoody Commuter Trail Phase II - Hotel/Motel	-	-	-	-	-	289,375
	\$ 4,487,120	\$ 1,199,490	\$ 375,000	\$ 388,000	\$ 128,000	\$ 1,114,375
<b>Total Capital Projects</b>	<b>\$ 12,057,120</b>	<b>\$ 8,746,985</b>	<b>\$ 9,410,000</b>	<b>\$ 5,429,393</b>	<b>\$ 6,694,354</b>	<b>\$ 8,401,420</b>

# CAPITAL PROJECT FUNDING BY DEPARTMENT

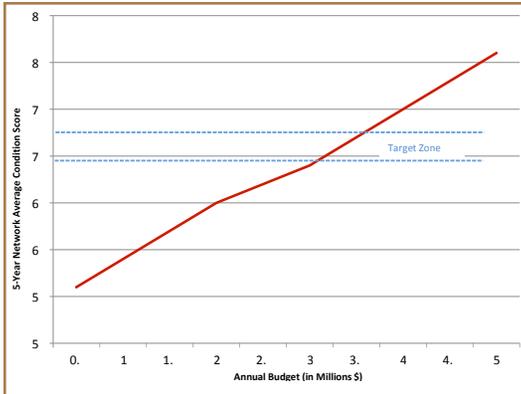
Department	Projects 2014	Projects 2015	Projects 2016	Projects 2017	Projects 2018	Projects 2019	Projects 2020
General Government	\$ 432,811	\$ 895,620	\$ 578,200	\$ 275,000	\$ 250,000	\$ 113,000	\$ 300,000
Public Safety	234,398	591,500	381,200	-	113,000	658,905	494,319
Public Works	4,670,000	6,745,000	7,240,495	5,035,000	5,041,393	5,722,449	7,382,101
Recreation	3,790,896	3,825,000	519,000	4,100,000	-	200,000	225,000
Community Development	13,000	-	28,090	-	25,000	-	-
Unallocated	144,573	-	-	-	-	-	-
	\$ 9,285,678	\$ 12,057,120	\$ 8,746,985	\$ 9,410,000	\$ 5,429,393	\$ 6,694,354	\$ 8,401,420

## OPERATIONAL IMPACT OF FY2020 CAPITAL PROJECTS

Project Name	Estimated Net Annual Impact of FY 2020 Capital Projects on Operating Budget						Five Year Total
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>General Government</b>							
IT Scheduled Equipment Replaced	\$ 200,000	\$ 28,450	\$ 28,450	\$ 28,450	\$ 28,450	\$ 28,450	342,250
City Buildings	100,000						100,000
<b>General Government</b>	<b>300,000</b>	<b>28,450</b>	<b>28,450</b>	<b>28,450</b>	<b>28,450</b>	<b>28,450</b>	<b>442,250</b>
<b>Public Safety</b>							
Vehicle Replacement and Radio System Upgrade	494,319	-	-	-	-	-	494,319
<b>Public Safety</b>	<b>494,319</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>494,319</b>
<b>Public Works</b>							
Mount Vernon Place Sidewalk - Mt. Vernon Road to Falkirk		-	-	-	-	500	500
North Shallowford Sidewalk at Peeler Road		-	-	-	-	500	500
Peeler Road Sidewalk from Equestrian Way to Brook Run Park						2,100	2,100
Chamblee Dunwoody at Spalding Drive Intersection Improvements						8,000	8,000
Winters Chapel Multiuse Path - Dunwoody Club to Charmant						2,500	2,500
Public Works Resurfacing, Sidewalks and Intersection Improvements	6,592,726						6,592,726
Ashfrod Dunwoody Commuter Trail Phase I and II	789,375					4,000	793,375
<b>Public Works</b>	<b>7,382,101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,600</b>	<b>7,399,701</b>
<b>Recreation</b>							
Playground at Brook Run Park Baseball Fields		10,000	10,000	10,000	10,000	10,000	50,000
Park Improvements	100,000						100,000
PCMS Football Field Lighting	125,000	10,000	10,000	10,000	10,000	10,000	175,000
<b>Recreation</b>	<b>225,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>325,000</b>
<b>Total Capital Projects &amp; 5 Year Impact on Operational Budget</b>	<b>\$ 8,401,420</b>	<b>\$ 48,450</b>	<b>\$ 48,450</b>	<b>\$ 48,450</b>	<b>\$ 48,450</b>	<b>\$ 66,050</b>	<b>\$ 8,661,270</b>

## CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE RESURFACING CAPITAL PROJECT

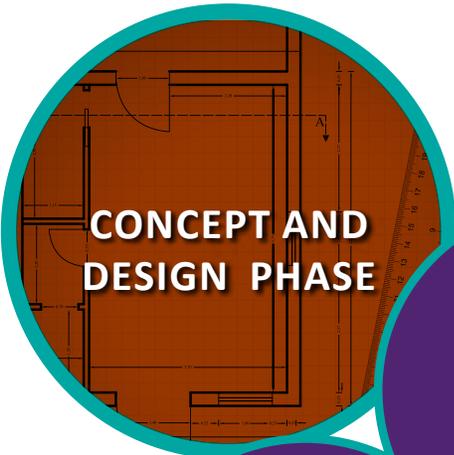
The level of funding allocated to resurfacing was determined based on an evaluation of capital paving and maintenance costs. The evaluation examined how the capital paving funding affects the street maintenance budget based on the 2013 Pavement Management Analysis report. The relationship between annual capital paving funding and the condition of the City's road network as measured by the Pavement Condition Index (PCI) was provided in the 2013 report as follows:



The minimum level of funding needed to maintain the road network condition at the time of the report was \$2.3 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 five year period for ten different funding scenarios. It was determined that a funding level of \$2.1 to \$2.5 million will provide a sustainable level of funding without further deterioration of overall pavement condition or increase in annual maintenance costs. To provide a higher level of service the city would need to increase capital spending to over \$3 million annually. This increase would be significantly higher than the corresponding decrease in the annual maintenance costs.



TRANSPORTATION CAPITAL PROJECT FUNDING



CONCEPT AND DESIGN PHASE

Ashford Dunwoody Road Path

Phase II  
FY2020 \$350K  
Design Phase

2020  
Anticipated Construction

Mt Vernon Road

Corners Dr. to Mt. Vernon Place –  
Improvements FY2019  
\$150K Concept Phase

2022  
Anticipated Construction

Mt Vernon Place Sidewalk

FY2020 \$50K  
Design Phase

2021  
Anticipated Construction



CONSTRUCTION PHASE 2020

Ashford Dunwoody Road Path

Phase I  
FY2020 \$500K  
PCID Match \$500K

Winters Chapel Path

Phase I  
FY2020 \$100K  
Construction  
Overall Project Budget \$1.1M

Peeler Road Sidewalk

FY2020  
\$1.0M Construction

Chamblee Dunwoody Road at Spalding Drive Intersection

FY2020 \$1.4M  
Construction

# DEBT ISSUANCE AND MANAGEMENT

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

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

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

### COMPUTATION OF LEGAL DEBT LIMIT

Assessed Value	\$	3,163,558,375
Debt Limit 10% of Assessed Value	\$	316,355,838
Debt Applicable to Debt Limit (at 12/31/19)	\$	9,252,221
Unused Legal Debt Limit	\$	307,103,617

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 2020 is \$307,103,617. This amount is based on the 2019 tax digest dated July 2019. 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		Total
	Principal	Interest	
Fiscal Year Ending December 31			
2020	386,691	179,366	566,057
2021	432,872	171,252	604,124
2022	482,571	162,189	644,760
2023	536,035	152,105	688,140
2024	593,525	140,922	734,447
2025	655,323	128,559	783,882
2026	721,727	114,926	836,653
2027	793,058	99,930	892,988
2028	869,657	83,469	953,126
2029	951,890	65,435	1,017,325
2030	1,040,145	45,714	1,085,859
2031	1,788,727	35,417	1,824,144
	\$ 9,252,221	\$ 1,379,284	\$ 10,631,505

The City is obligated under an agreement through a financial institution to borrow funds from the Georgia Municipal Association for a city hall project. The total amount represents this note as of December 31, 2019. The interest rate on the note is 1.98%.

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

	Pay-As-You-Go	Debt Financing
Advantages:	No interest costs. Interest savings can be used to 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**

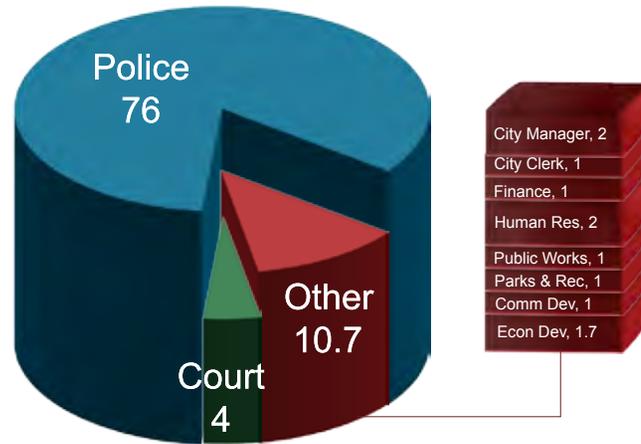
## **DEPARTMENTAL BUDGET DETAIL**

# 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.

## PERSONNEL POSITION SUMMARY

Department	FY2018	FY2019	FY2020
City Manager	2	2	2
City Clerk	1	1	1
Finance & Administration	1	1	1
Municipal Court	4	4	4
Human Resources	2	2	2
Police	76	76	76
Public Works	1	1	1
Parks & Recreation	1	1	1
Community Development	1	1	1
Economic Development	1.7	1.7	1.7
<b>Total Full -Time Equivalent Approved Positions</b>	<b>90.7</b>	<b>90.7</b>	<b>90.7</b>

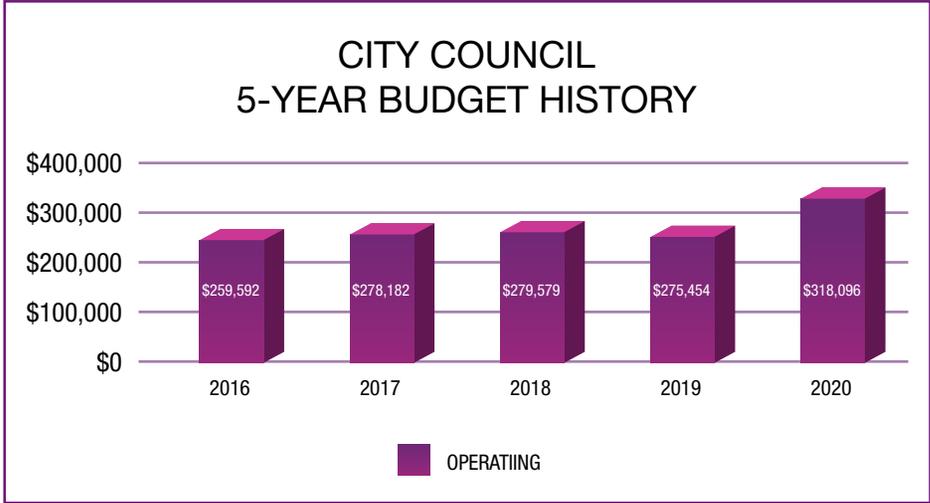


No positions were added in FY2020



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 2019 Budget	\$275,454
FY 2020 Adopted Budget	\$318,096
Change from PY Budget	\$42,642
Reason(s) for Change	<ul style="list-style-type: none"> <li>Increase in group health insurance and small equipment for I-Pads</li> </ul>

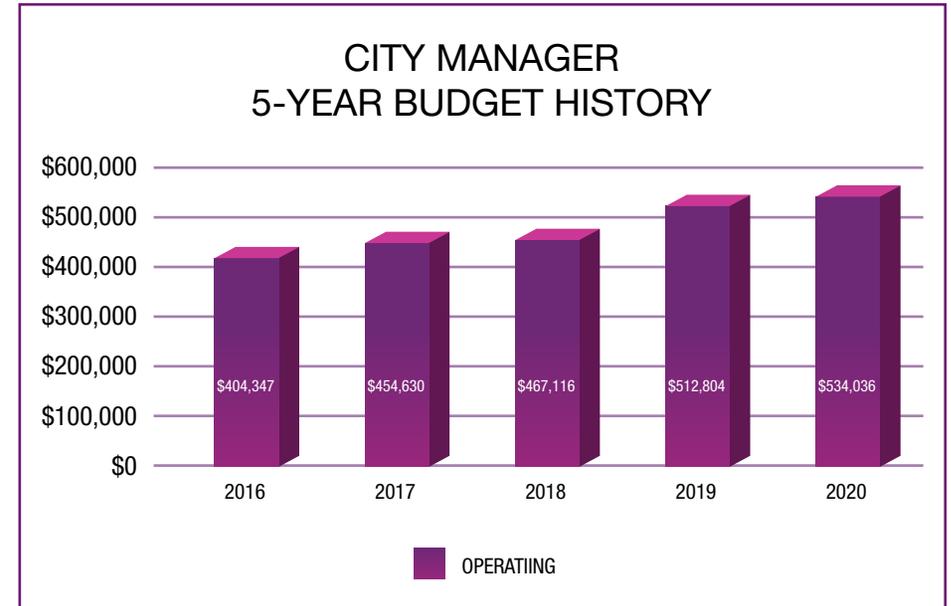
Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
511100.00 - Regular Salaries	88,000	88,000	88,000	88,000
512100.00 - Group Insurance	89,699	109,738	86,574	118,566
512200.00 - Social Security	4,757	4,536	5,456	5,456
512300.00 - Medicare	1,112	1,060	1,276	1,276
512700.00 - Worker's Compensation	128	320	98	98
521200.00 - Professional Services	250	5,000	5,000	5,000
521300.00 - Technical Services	379	1,000	1,000	1,000
522200.00 - Repairs & Maintenance	3,750	5,600	2,500	2,500
522300.00 - Rentals	-	-	-	1,000
523100.00 - Property/Liability Insurance	32,659	40,620	45,000	45,000
523200.00 - Communications	3,860	6,500	6,500	6,500
523400.00 - Printing & Binding	-	700	700	2,500
523500.00 - Travel	3,458	11,100	11,100	10,500
523600.00 - Dues & Fees	1,725	2,050	3,000	3,000
523700.00 - Education & Training	2,055	6,550	6,550	8,000
531100.00 - Supplies	1,954	4,000	4,000	4,000
531300.00 - Food	1,567	3,000	3,000	4,000
531400.00 - Books & Periodicals	-	700	700	700
531600.00 - Small Equipment	80	4,000	4,000	11,000
	<b>235,435</b>	<b>294,474</b>	<b>274,454</b>	<b>318,096</b>



# 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 2019 Budget	\$512,804
FY 2020 Adopted Budget	\$534,036
Change from PY Budget	\$21,232
Reason(s) for Change	<ul style="list-style-type: none"> <li>• Increase in personnel expenses</li> </ul>

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
511100.00 - Regular Salaries	311,041	277,812	321,508	354,839
512100.00 - Group Insurance	59,262	48,076	71,625	45,171
512300.00 - Medicare	4,402	4,008	4,662	4,987
512400.00 - Retirement	58,214	59,966	73,264	73,149
512400.01 - 401a Match	12,078	8,382	-	14,069
512700.00 - Worker's Compensation	614	1,864	746	821
521200.00 - Professional Services	5,150	-	-	-
522200.00 - Repairs & Maintenance	946	-	-	-
523200.00 - Communications	1,360	1,842	1,842	1,452
523400.00 - Printing & Binding	40	1,000	1,000	-
523500.00 - Travel	1,557	7,400	7,400	8,000
523600.00 - Dues & Fees	4,501	4,404	5,345	5,476
523700.00 - Education & Training	384	5,200	5,200	9,071
531100.00 - Supplies	1,928	5,200	5,200	2,000
531300.00 - Food	692	1,250	1,500	1,500
531400.00 - Books & Periodicals	224	500	512	500
531600.00 - Small Equipment	298	3,000	3,000	3,000
579000.00 - Contingency	-	10,000	10,000	10,000
	<b>462,688</b>	<b>439,904</b>	<b>512,804</b>	<b>534,036</b>



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 2019 Budget	\$269,652
FY 2020 Adopted Budget	\$222,343
Change from PY Budget	-\$47,309
Reason(s) for Change	<ul style="list-style-type: none"> <li>Decrease in professional services due to the costs associated with the 2019 election year offset slightly by personnel expenses and small equipment</li> </ul>

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
511100.00 - Regular Salaries	110,607	112,928	114,857	120,947
512100.00 - Group Insurance	17,012	10,268	12,929	11,062
512300.00 - Medicare	1,584	1,682	1,666	1,669
512400.00 - Retirement	18,064	18,586	23,201	20,263
512400.01 - 401a Match	4,442	4,540	-	4,712
512700.00 - Worker's Compensation	151	426	129	135
521200.00 - Professional Services	8,294	55,000	65,000	5,000
521300.00 - Technical Services	1,250	1,250	1,300	1,300
522200.00 - Repairs & Maintenance	34,989	34,690	34,690	35,170
523200.00 - Communications	1,140	1,106	2,680	2,680
523300.00 - Advertising	903	2,000	2,000	2,000
523400.00 - Printing & Binding	-	150	150	1,000
523500.00 - Travel	1,470	3,750	3,750	3,750
523600.00 - Dues & Fees	314	300	300	310
523700.00 - Education & Training	1,145	3,000	3,475	3,320
531100.00 - Supplies	2,295	1,700	1,700	1,700
531300.00 - Food	215	622	600	1,000
531400.00 - Books & Periodicals	-	200	225	225
531600.00 - Small Equipment	188	1,000	1,000	6,100
542000.00 - Machinery & Equipment	20,970	-	-	-
	<b>225,032</b>	<b>253,198</b>	<b>269,652</b>	<b>222,343</b>



## 2019 ACCOMPLISHMENTS

- Conducted open records training for all City staff in 2019.
- Coordinated training for all City board members, with the training provided by the City Attorney’s office and outside Legal counsel.
- Continued working with all departments to ensure compliance with the Georgia Local Government Retention Schedule
- Worked directly with department directors and with other municipalities to draft proposed revisions to the Georgia Local Government Retention Schedule.
- Performed all aspects of work related to the November 2019 General Election, including publication of all required ads, qualifying candidates for office, and receiving of all candidate filing records to ensure compliance with state law.

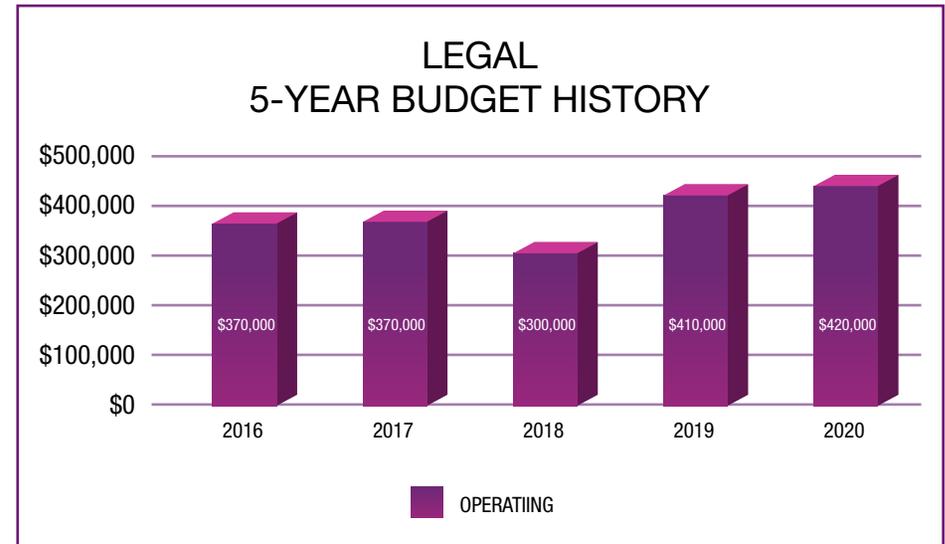
## 2020 GOALS AND OBJECTIVES

- Continue working with all departments to ensure records are purged and retained in compliance with the Local Government Retention Schedule.
- Conduct open records training for all staff members.
- Coordinate training for all City boards.
- Assist with implementation and training of new email archiver.

Key Performance Indicators	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Sep 2019) FY 2019
Number of agendas published by 5:00 p.m. Thursday prior to City Council Meeting	43	53	29	22
Number of ordinances and resolutions digitized within one week of Council action	68	70	55	45
Number of open records requests	2266	3346	3671	3285

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 2019 Budget	\$410,000
FY 2020 Adopted Budget	\$420,000
Change from PY Budget	\$10,000
Reason(s) for Change	• Inclusion of lobbyist expenses

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



**2019 ACCOMPLISHMENTS**

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

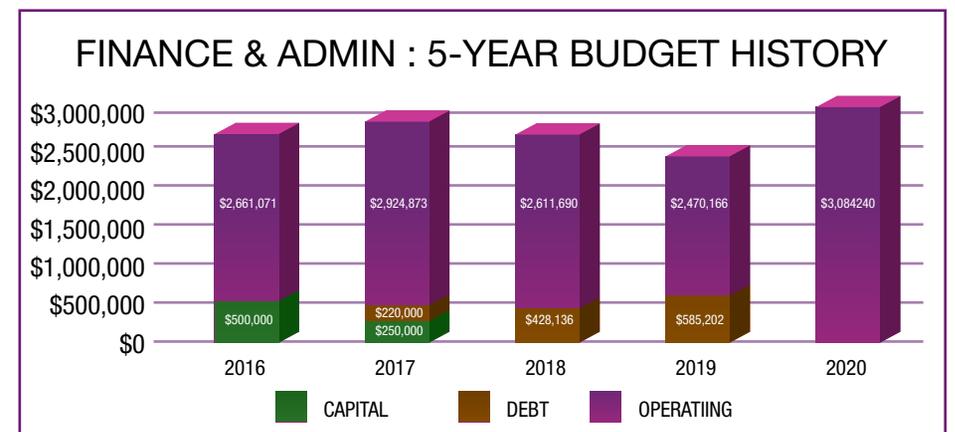
**2020 GOALS AND OBJECTIVES**

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

# FINANCE & ADMINISTRATION

Function	The Finance and Administration Department is responsible for all financial operations, contract administration, physical plant, administrative and facility services and coordinating the annual audit. The divisions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Purchasing, Contract Administration, Human Resources, and Facilities.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide all stakeholders in a transparent and efficient manner with professional, courteous, and reliable services that are timely and accurate. The department is responsible for all financial operations, information technology, contract administration, administrative services, facility services, and coordinating the annual audit.
Current FY 2019 Budget	\$3,095,368
FY 2020 Adopted Budget	\$3,084,240
Change from PY Budget	-\$11,128
Reason(s) for Change	<ul style="list-style-type: none"> <li>Reduction in Repairs and Maintenance expense on City hall building</li> </ul>

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
511100.00 - Regular Salaries	157,651	153,096	157,108	139,435
512100.00 - Group Insurance	28,905	27,136	31,142	29,439
512300.00 - Medicare	2,214	2,166	2,279	1,958
512400.00 - Retirement	25,862	26,000	31,736	23,760
512400.01 - 401a Match	6,399	6,152		5,526
512700.00 - Worker's Compensation	220	570	177	184
512900.00 - Other Employee Benefits	4,636	14,025	19,425	10,000
521100.01 - Official/Admin Svcs	1,189,478	1,234,122	1,261,444	1,299,559
521200.00 - Professional Services	130,822	16,000	80,160	73,000
521300.00 - Technical Services	73,651	55,000	58,480	57,900
523100.00 - Property/Liability Insurance	96,768	97,055	110,000	110,000
523300.00 - Advertising	1,542	3,500	3,880	3,880
522200.00 - Repairs & Maintenance	258,222	285,000	288,180	249,155
522300.00 - Rentals	62,469	25,100	25,180	23,610
523200.00 - Communications	8,329	12,100	12,380	10,940
523400.00 - Printing & Binding	5,352	10,450	11,450	5,500
523500.00 - Travel	6,732	4,500	5,700	6,700
523600.00 - Dues & Fees	56,795	50,000	53,535	60,115
523700.00 - Education & Training	2,748	3,550	4,000	4,000
523900.00 - Other Purchased Services	73,732	50,000	85,600	115,328
531100.00 - Supplies	25,559	35,100	35,300	29,300
531230.00 - Utilities	130,929	134,000	134,760	145,000
531270.00 - Gasoline	-	-	-	-
531270.01 - Diesel	-	-	5,000	2,500
531300.00 - Food	29,890	19,000	24,450	30,000
531400.00 - Books & Periodicals	297	1,500	1,700	1,500
531600.00 - Small Equipment	29,724	4,000	5,000	20,000
541300.00 - Buildings	1,278,345		-	-
541300.01 - City Hall Building Improvement	71,473		-	-
542000.00 - Machinery & Equipment	14,752		-	-
611000.00 - Transfers Out-Debt	580,359	532,979	532,979	625,951
611000.01 - Transfers Out - Capital	-	52,223	52,223	-
	<b>4,353,854</b>	<b>2,854,324</b>	<b>3,033,268</b>	<b>3,084,240</b>



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.

## 2019 ACCOMPLISHMENTS

- Worked with Marketing for rollout of new portal for annual audit presentation (submit same to GFOA for award)
- Launched new transparency website enabling citizens to search and view details transaction history and financial reports
- Completed 2018 audit process with zero findings
- Completed a successful legislative session
- Established process to coordinate Dunwoody Community Development and DeKalb Tax Commissioner to ensure real estate improvements permitted through the city are communicated to county for tax assessment modifications
- Developed Budget Policy for Council approval
- In 2019 through the Purchasing Card Program, we received a rebate check for \$19,517 from the JP Chase Rebate Program
- Implemented a Procurement Tracking Worksheet
- Implemented Budget Software to be used for 2020 budget process

## 2020 GOALS AND OBJECTIVES

- Implement paperless forms processing (starting with Hotel Tax Reporting form)
- Repeat past accomplishments with successful audit and budget process in 2020
- Work with Council and state delegation during 2020 legislative session
- Develop Budget Process to incorporate long term operating costs into capital project planning and approvals

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

## 2019 ACCOMPLISHMENTS

- Rolled out an informative “How to” video to help potential business owners obtain an occupational tax certificate
- Worked with Code Enforcement on the non-renewed Occupational Tax Sweep for businesses that did not renew their occupational tax certificates by the ordained deadline
- Worked with legal to ensure proper identification of Direct Insurers VS Insurance agencies & brokers

## 2020 GOALS AND OBJECTIVES

- Remain focused on providing excellent customer service and improving revenue processes
- Working on building an open relationship with Perimeter Mall management staff to help maintain a current listing of businesses in the mall

## KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Sep 2019) FY 2019
Number of new licenses issued	186	261	225	83
Number of license renewals issued	2,271	2,266	2,870	2,094

Function	The Human Resources Division is responsible for providing support to department managers and employees regarding employment, training, employee relations, benefits, compensation and safety in order to attract, develop, motivate and retain a diverse workforce within a supportive work environment.	
Positions	2 Full Time Employees	
Mission Statement	To provide outstanding customer service and stewardship of resources in attracting, selecting, and retaining a high performing, diverse workforce.	
Current FY 2019 Budget	\$409,133	
FY 2020 Adopted Budget	\$405,402	
Change from PY Budget	-\$3,731	
Reason(s) for Change	Increase in personnel expenditures	

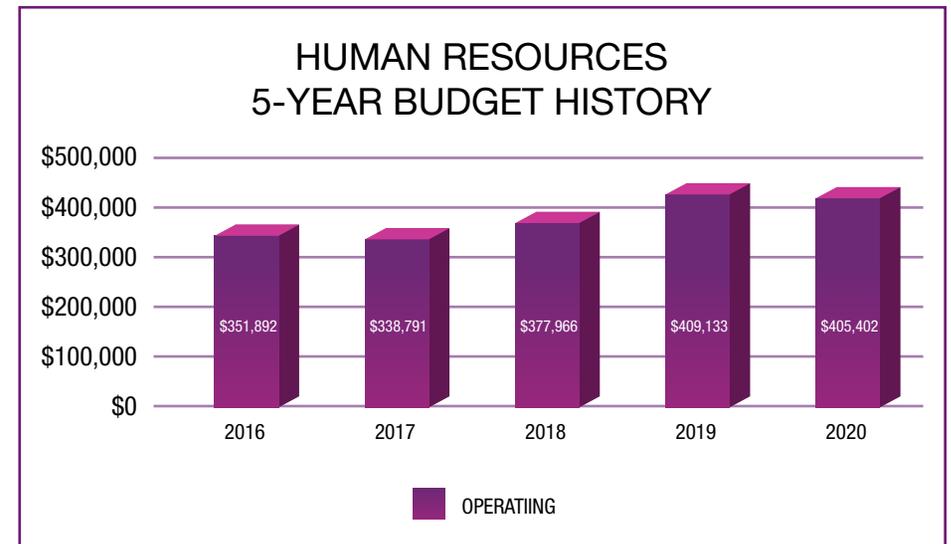
Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
511100.00 - Regular Salaries	144,670	168,980	168,626	183,039
512100.00 - Group Insurance	22,120	28,666	35,658	30,730
512300.00 - Medicare	2,090	2,454	2,446	2,567
512400.00 - Retirement	22,760	27,524	34,063	31,162
512400.01 - 401a Match	5,580	6,794	-	7,247
512700.00 - Worker's Compensation	233	612	190	207
512900.00 - Other Employee Benefits	-	-	36,250	6,250
512900.01 - OEB: Wellness	24,184	21,520	-	30,000
521200.00 - Professional Services	16,074	10,000	15,000	40,000
521300.00 - Technical Services	362	9,000	9,700	8,000
523200.00 - Communications	1,329	2,000	2,600	2,600
523300.00 - Advertising	-	1,000	1,500	1,500
523400.00 - Printing & Binding	-	-	1,000	1,000
523500.00 - Travel	-	-	4,800	4,800
523600.00 - Dues & Fees	831	-	1,250	1,250
523700.00 - Education & Training	27,129	15,000	92,100	50,100
531100.00 - Supplies	558	1,250	2,250	2,250
531300.00 - Food	-	-	600	600
531400.00 - Books & Periodicals	-	-	100	100
531600.00 - Small Equipment	5,644	1,000	1,000	2,000
	<b>273,563</b>	<b>295,800</b>	<b>409,133</b>	<b>405,402</b>

## 2019 ACCOMPLISHMENTS

- Managed a transition to a new medical insurance carrier at a 6% savings to the City. The new carrier is providing better claims administration, better prescription coverage, and an improved service level for the City's employees.
- Chaired the City's Wellness Committee, which promotes the Wellness Program.
- Partnered with a new vendor to implement an applicant tracking system (ATS), which includes an online automated employment application for candidates to utilize.
- Scheduled annual training on the City's harassment, discrimination and retaliation policies

## 2020 GOALS AND OBJECTIVES

- Conduct a comprehensive compensation survey to ensure that the City remains in a competitive position
- Provide ongoing employee training
- Follow insurance trends and choose vendors that will provide the most effective savings to the City without sacrificing customer service
- Promote the employee wellness program and seek to implement new ideas to maintain a culture of wellness at the City.





Function	The Information Technology Division is responsible for providing the City and its residents appropriate and cost-justified technology tools and solutions to collaboratively enable the delivery of services.
Positions	Consultants
Mission Statement	To provide the City of Dunwoody with a true advantage by facilitating innovative and creative technological solutions, enabling our workforce to perform their jobs more efficiently and timely, and allowing our citizens and businesses to have access to information and City services anywhere and anytime to achieve a better quality of life.
Current FY 2019 Budget	\$1,462,502
FY 2020 Adopted Budget	\$1,595,726
Change from PY Budget	\$133,224
Reason(s) for Change	<ul style="list-style-type: none"> <li>• Increase in repairs and maintenance related to the new city hall building and other facilities coming on line</li> <li>• Increase in scheduled equipment replacements</li> </ul>

## 2019 IT ACCOMPLISHMENTS

- IT managed the technology infrastructure buildout for the new Annex. That project included installing new 10GB switches, a redundant firewall setup, and new wireless access point array, a new audio visual system for the training room, and redundant police department systems replication from City Hall.
- The IT department maintained an SLA response rate of over 90% and an incident resolution rate of 100%.
- The IT department managed the deployment of security camera systems on all the parks and Pernoshal trail.
- Deployed of new storage array and virtual host servers for city hall.
- Deployed Axon in car and dash camera system on all patrol cars.
- Deployed the Cradlepoint communication devices on all the patrol cars.
- Upgraded the communications on all the city parks with fiber lines back to City Hall.

## 2019 GIS ACCOMPLISHMENTS

- Upgrade the City's primary storage systems and virtual hosts
- Cloud replication project
- Cylance Endpoint Protection implementation
- Baseball park video system
- Parks Wireless Project
- Maintain an SLA response and resolved rate of over 90%
- Develop full integration between Cityworks and ArcGIS (Server and ArcGIS Online) including single sign-on, editing and workflows that leverage both systems and enable Public Works to communicate visually (with maps) about their activities
- Migrate DIRECT Map to Waze schema and develop 2-way data processes for road events (closures, planned construction, etc) and develop informative apps

- Expand GIS technology footprint through additional server enhancements and utilize redundancy benefits available in ArcGIS Online to ensure systems are configured properly for usage/traffic and high-availability
- Catalog and map Road and Storm Water Easements
- Map Secondary Addresses for commercial and apartments

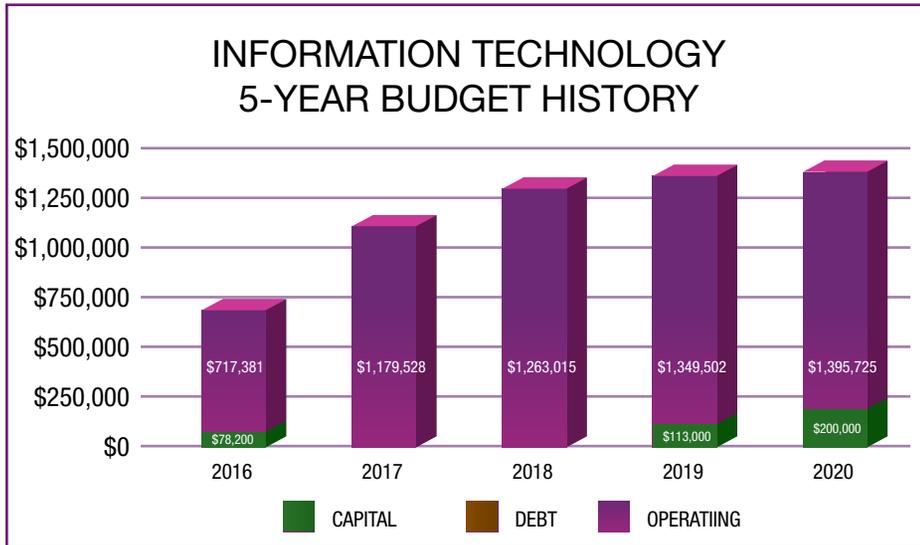
## 2020 GOALS AND OBJECTIVES

### 2020 IT Goals

- Upgrade the City's primary storage systems and virtual hosts
- Cloud replication project
- Palo Alto Endpoint Protection implementation
- Cloud Email project
- Firewall upgrade project
- Power redundancy upgrade at City Hall
- Maintain an SLA response and resolved rate of over 90%.

### 2020 GIS Goals

- Focus on enabling staff to create and contribute GIS data and content and provide the public with useful ways to access content.
- Further integrate GIS and Cityworks, streamline workflows, and configure single sign-on across both platforms
- Expand 3D Mapping of buildings beyond Perimeter Center area into the rest of Dunwoody and begin mapping trees and/or canopy
- Head the City's efforts to 'Complete The Count', an initiative to increase Census response rates through public education and outreach
- Migrate maps and processes to ArcGIS Pro
- Storm Water and Road Easement cataloging and mapping
- Waze 2-Way Integration (currently 1-way where we receive their feed but do not contribute to it)



Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
521100.01 - Official/Admin Svcs	751,522	792,694	792,694	837,877
521300.00 - Technical Services	3,497	34,500	34,500	8,000
522200.00 - Repairs & Maintenance	192,134	350,000	412,143	353,070
522300.00 - Rentals	4,925	-	-	8,379
523200.00 - Communications	108,396	93,440	93,440	176,400
523700.00 - Education & Training	840	-	-	-
531100.00 - Supplies	1,579	500	500	6,000
531600.00 - Small Equipment	51,875	14,735	7,225	6,000
611000.01 - Transfers Out - Capital	-	113,000	113,000	200,000
	<b>1,114,769</b>	<b>1,398,869</b>	<b>1,453,502</b>	<b>1,595,726</b>

## KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual	Actual	Actual	YTD (Sep 2019)
	FY 2016	FY 2017	FY 2018	FY 2019
Number of help desk tickets	2,028	1,323	1,439	1,284
Number of help desk tickets resolved successfully	1,981	1,287	1,340	1,233

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 2019 Budget	\$608,032
FY 2020 Adopted Budget	\$608,173

## 2019 ACCOMPLISHMENTS

- Reimagined the Dunwoody Digest, revamped the weekly newsletter and the City's main page website.
- Designed new online parks and events guide – The L.E.A.F.
- Began writing and recording 2-minute monthly updates for the What's Up Dunwoody podcast
- Produced Public Service Announcements on downspouts with Public Works and Smart 911 with Chief Grogan
- Created 10th Anniversary historical display at City Hall
- Planned 10th Anniversary Celebration at Food Truck Thursday
- Rolled out See & Be Seen pedestrian safety campaign with videos, ads, web page, social media posts
- Added advertising options to expand reach – Atlanta Jewish Times, Dunwoody Reporter digital platform
- Promoted #DineInDunwoody with lunch visits by the Mayor and Restaurant Week events
- Produced 10th Anniversary State of the City – contracts, logistics, menu, invitations, fundraising, programs, speech elements
- Launched Dunwoody app to make it easier for residents to interact with City Hall (coming fall 2019)
- Media coverage – WSB-TV stories on Roberts Drive + Code Enforcement, Dunwoody Reporter Podcast, GPB Radio interview, Focus Atlanta, Atlanta Business Chronicle Market Report
- Put new focus on accessibility for the city's website, designating Kathy Florence as our "champion" AND the Quality Assurance report for our website by 20 points

with targeted work on broken links and accessibility

- Enhanced our social media outreach with videos and more engagement, added Next Door
- Initiated FCC community meeting, second GDOT "Community Conversation" about 285 Express Lanes
- Ribbon-cuttings and groundbreakings:
  - New pedestrian bridge
  - Brook Run Park improvements
  - Bathrooms at Windwood Hollow Park
  - Mount Vernon intersection

## 2020 GOALS AND OBJECTIVES

- Redesign City Website to make it more user-friendly, easier to manage on the back end, ADA-compliant
- Coordinate Census outreach, working with community groups, schools, houses of worship and apartment complex.
- Create Community Connectors – a diverse group of influencers from across Dunwoody
- Work with all city departments to promote, communicate and engage with residents on various 2020 capital and planning projects
- Manage, promote and host grand openings and milestones:
  - Brook Run Park improvements
  - Tilly Mill Road Sidewalk
  - Intersection improvement projects
  - Roberts Drive Improvements for new Austin Elementary
- Switch to Constant Contact for weekly newsletter to make it more consistent and engaging

# MARKETING AND PUBLIC RELATIONS DIVISION

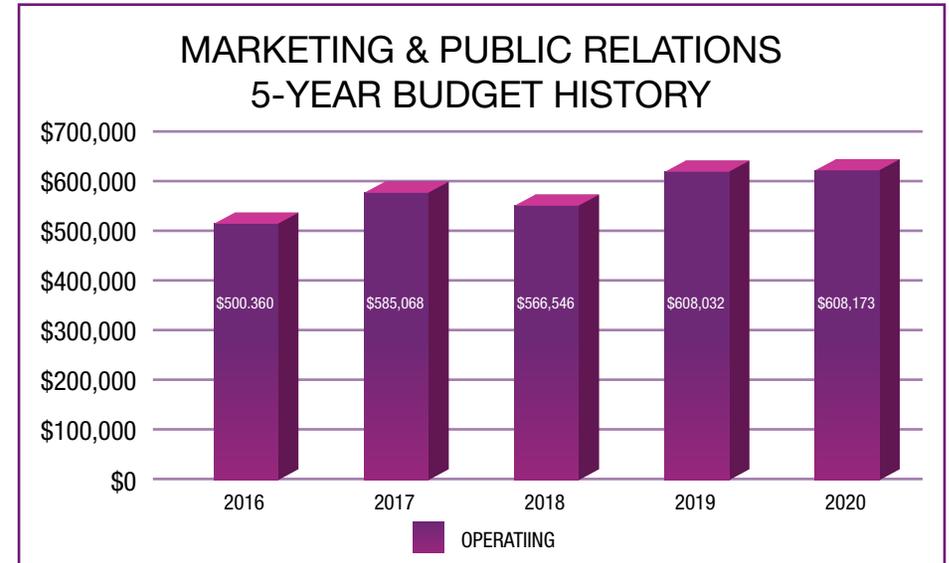
- Work with Economic Development on promoting activities and investment in the Dunwoody Perimeter Market
- Coordinate with Create Dunwoody on public art projects
- Work cooperatively with Dunwoody-based nonprofit sponsors to support and market events and celebrations
- Prepare materials, coordinate events, set up city tent/table and staff city events to promote civic engagement and project/program information sharing opportunities (MLK, Jr. Day of Service, Lemonade Days, Art Festival, Earth Day & Stream Clean-Up, Pic in the Park, Food Truck Concert Opening, Family Fitness Day, Memorial Day, July Fourth Parade, and other city-centric events)

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
521100.01 - Official/Admin Svcs	322,369	328,854	328,853	335,423
521200.00 - Professional Services	24,875	18,060	45,804	16,000
521300.00 - Technical Services	57,027	44,375	44,375	84,000
523200.00 - Communications	10,755	12,000	12,000	14,000
523300.00 - Advertising	47,808	25,000	63,000	55,000
523400.00 - Printing & Binding	59,697	74,000	84,000	74,000
523600.00 - Dues & Fees	228	1,000	3,000	2,500
531100.00 - Supplies	21,841	15,000	18,000	10,750
531300.00 - Food	1,995	2,000	4,000	9,000
531600.00 - Small Equipment	4,550	5,000	5,000	7,500
	<b>551,146</b>	<b>525,289</b>	<b>608,032</b>	<b>608,173</b>

## KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Sep 2019) FY 2019
Number of media inquiries	215	232	238	82
Number of public engagement opportunities/community meetings/events	29	33	42	32
Number of attendees at engagement opportunities/community meetings/events	7,935	8,657	9,985	8,024
Unique visitors to Dunwoody website	133,669	155,015	155,844	147,583
Unique page views on Dunwoody website	486,889	547,317	556,577	577,460
Number of Facebook posts	314	380	405	832
Number of Tweets	366	357	449	817



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 2019 Budget	\$678,891
FY 2020 Adopted Budget	\$632,236
Change from PY Budget	-\$46,655
Reason(s) for Change	<ul style="list-style-type: none"> <li>Decrease in legal fees for court solicitor</li> </ul>

**2019 ACCOMPLISHMENTS**

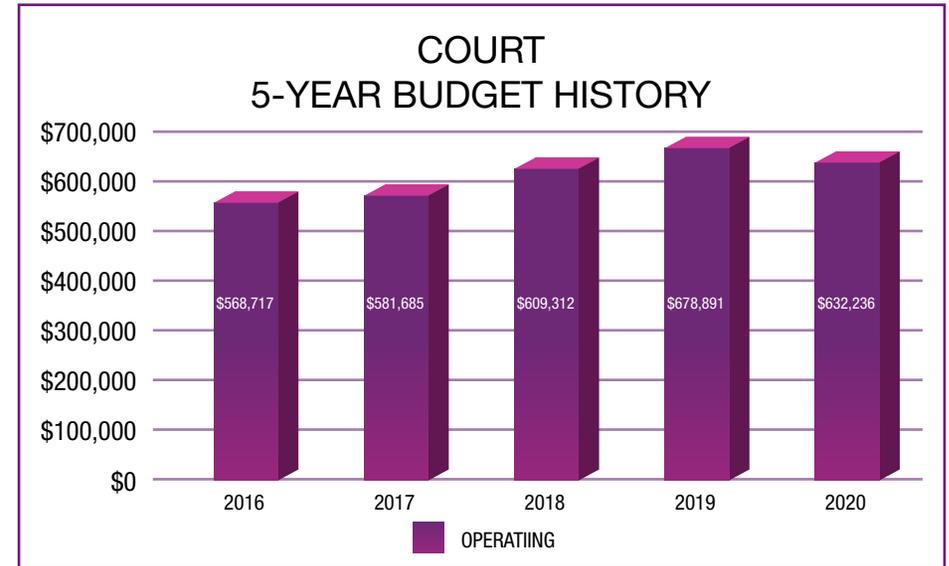
- The first two quarters of the year Court has processed 6,165 citations which is 40% increase from 2018.
- Continued our call notify campaign to customers as a reminder of upcoming court dates, failure to appears and amnesty announcements.
- The court is averaging a 99% clearance rate (The clearance rate is calculated by dividing the number of citations disposed of by the number of citations filed expressed as a percentage) which is up by 3% from last year.
- The court completed its audit of our bench and probation warrants.

**2020 GOALS AND OBJECTIVES**

- Staff will continue mandated municipal clerk training and future developmental training opportunities.
- Continue to report records electronically with the Department of Driver Services within 10 days of disposition.
- Continue to update Computerized Criminal Histories through GCIC within 30 days of disposition.
- Staff will continue to provide Global Traffic Solutions, LLC with the necessary data to collect on cases in failure to appear status.
- The court will explore upgrading court software to improve efficiency.

# MUNICIPAL COURT

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
511100.00 - Regular Salaries	190,058	176,480	205,161	206,546
511300.00 - Overtime Salaries	2,224	5,000	7,800	7,800
512100.00 - Group Insurance	54,267	40,744	57,504	67,046
512300.00 - Medicare	2,774	2,600	2,975	2,838
512400.00 - Retirement	31,514	28,580	41,443	34,448
512400.01 - 401a Match	-	1,504	-	8,011
512700.00 - Worker's Compensation	267	744	2,294	237
521200.00 - Professional Services	51,752	54,100	59,550	65,000
521200.03 - Prof Svcs-Court Solicitor	84,533	152,000	172,035	120,000
521200.04 - Prof Svcs-Public Defender	14,220	25,000	30,000	25,000
521300.00 - Technical Services	19,907	13,804	36,260	30,000
522200.00 - Repairs & Maintenance	19,227	20,000	23,154	22,090
522300.00 - Rentals	256	-	-	-
523200.00 - Communications	2,798	4,000	4,960	4,960
523400.00 - Printing & Binding	-	3,000	3,500	3,000
523500.00 - Travel	4,639	5,000	5,700	6,000
523600.00 - Dues & Fees	1,917	2,750	935	925
523700.00 - Education & Training	192	2,000	5,000	5,775
523900.00 - Other Purchased Services	9	-	-	-
531100.00 - Supplies	3,794	1,800	5,500	5,500
531300.00 - Food	1,937	1,790	2,200	2,400
531400.00 - Books & Periodicals	800	1,000	1,500	1,500
531600.00 - Small Equipment	8,893	2,000	11,420	13,160
	<b>495,977</b>	<b>543,896</b>	<b>678,891</b>	<b>632,236</b>



## KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Sep 2019) FY 2019
Number of citations filed	8,790	10,033	8,895	9,807
Number of cases heard at trial	74	57	59	19
Number of cases disposed	7,937	8,240	8,852	7,900
Number of docket closures	122	121	121	94
Number of failure to appear notices	1,101	932	958	683
Number of computerized criminal histories	1,035	1,931	1,511	1,264

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	59 Sworn Officers and 10 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 2019 Budget	\$9,511,756
FY 2020 Adopted Budget	\$9,300,106
Change from PY Budget	-\$211,650
Reason(s) for Change	<ul style="list-style-type: none"> <li>• Increase in personnel costs due to across the board salary increase</li> <li>• Decrease cost in capital due to projects now funded from SPLOST</li> </ul>

## 2019 ACCOMPLISHMENTS

- Radio infrastructure testing which will allow the department to identify cost-effective methods of improving radio coverage within the City and thereby increasing officer efficiency, officer safety, and public service. This led to the purchase and implementation of Motorola portable/mobile radios for all officers.
- National Incident Based Reporting System (NIBRS) implementation with <3% errors.
- Purchased and implemented a firearms simulator for our training program.
- Maintained certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police.
- The department participated in several multi-jurisdictional operations (SAFE Summer) targeting the sexual exploitation of females. Juvenile and adult females were rescued from sexual servitude during these operations. (MATCH Task Force)
- We conducted several Active Shooter training classes for the community.
- Coordinated a successful Large Truck & Bus Enforcement Initiative on I-285 with multiple departments.
- Hosted the Organized Retail Crime Alliance that partnered with businesses to enforce fraud/shoplifting violations (X2).

Fully staffed as of 07/26/2019.

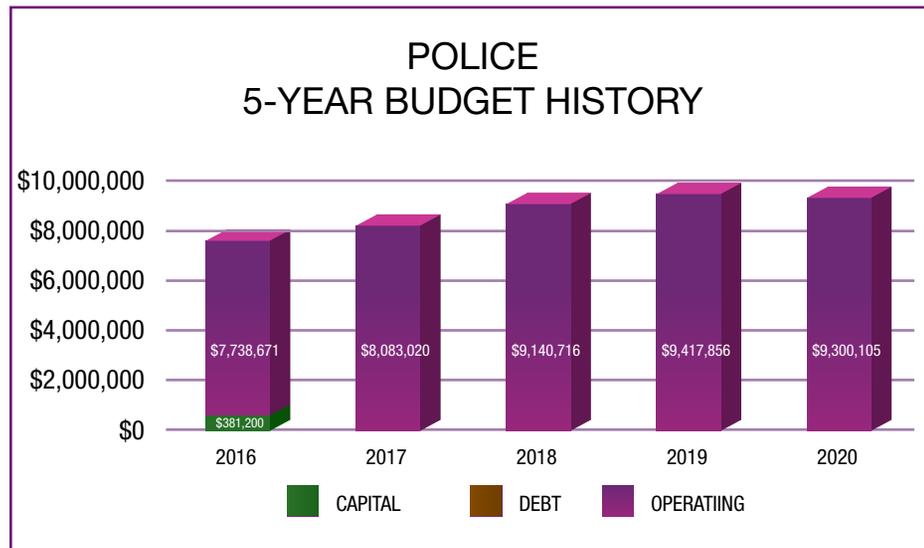
- Our department participated in security operations for the Super Bowl.
- Filled the High Intensity Drug Trafficking Areas (HIDTA) Agent position to assist the Atlanta Regional office.
- Active Shooter training conducted at the MJCC for the department.
- Hosted Cellebrite training at the annex to certify 2 more investigators.
- Security detail for Maccabi Games (MJCC).
- 2019 Holiday Season Crime Prevention Plan (In progress)
- 4800 Ashford Dunwoody Road security assessment. (In progress)
- Assisted Homeland Security Investigations (HSI) to target an Asian Sex Trafficking organization.
- Received \$1,500 Grant from Electronic Crimes Task Force to enhance our forensics lab.
- Enhanced community outreach efforts with bike patrols.

## 2020 GOALS AND OBJECTIVES

- Implement a Special Investigation Unit targeting vice crimes (prostitution, narcotics, gambling, etc.). Pending approval.
- We will maintain compliance with the certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police.

# POLICE DEPARTMENT

- We will participate in multi-jurisdictional operations targeting the sexual exploitation/trafficking of females and juveniles (MATCH Task Force).
- Maintain staffing levels.
- Next Generation Identification (NGI) upgrade to replace IAFIS.
- Obtain <3% of errors in NIBRS.
- Utilize training annex to host more advanced/intermediate classes.



Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
511100.00 - Regular Salaries	4,381,895	4,618,748	4,759,906	4,894,989
511300.00 - Overtime Salaries	171,402	330,000	330,063	257,796
512100.00 - Group Insurance	1,257,820	1,261,058	1,880,694	1,455,511
512300.00 - Medicare	64,544	69,350	72,500	63,481
512400.00 - Retirement	732,664	790,178	1,009,994	779,121
512400.01 - 401a Match	151,367	153,610	-	181,191
512700.00 - Worker's Compensation	108,725	289,652	91,329	178,894
512900.00 - Other Employee Benefits	301	-	-	-
521200.00 - Professional Services	16,737	25,000	27,600	32,000
521300.00 - Technical Services	4,312	12,840	15,840	6,000
522200.00 - Repairs & Maintenance	17,179	8,000	28,705	18,485
522200.01 - R&M-Software	162,617	297,000	221,516	193,219
522200.02 - R&M-Vehicle	162,639	125,000	125,000	157,500
522300.00 - Rentals	36,710	28,000	44,584	51,148
523100.00 - Property/Liability Insurance	229,188	245,000	256,981	260,790
523100.01 - Insurance Claims	10,322	14,200	15,000	20,000
523200.00 - Communications	78,345	111,736	89,952	103,800
523300.00 - Advertising	1,560	2,000	2,300	2,300
523400.00 - Printing & Binding	10,729	7,250	8,200	8,900
523500.00 - Travel	60,103	76,960	62,900	62,900
523600.00 - Dues & Fees	7,686	11,120	10,600	18,280
523700.00 - Education & Training	31,652	31,020	62,740	65,256
531100.00 - Supplies	31,377	17,510	20,100	20,420
531100.01 - Supplies-Explorer Program	11,809	8,000	9,000	9,000
531100.02 - Supplies-Firearms	39,985	49,000	49,000	54,000
531100.03 - Supplies-Uniforms	47,270	42,000	42,150	52,800
531100.04 - Supplies - Operating	56,182	45,000	63,702	53,341
531270.00 - Gasoline	201,014	204,460	200,000	215,000
531300.00 - Food	2,528	5,000	5,000	6,000
531400.00 - Books & Periodicals	2,173	2,500	2,500	2,500
531590.00 - Cash Over & Short	5	-	-	-
531600.00 - Small Equipment	116,208	110,536	134,995	75,484
611000.01 - Transfers Out - Capital	600,000	-	(41,095)	-
<b>Total</b>	<b>8,807,049</b>	<b>8,991,728</b>	<b>9,601,756</b>	<b>9,300,106</b>

## KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Sep 2019) FY 2019
Number of calls	43,343	61,941	59,503	48,505
Number of Priority 1 calls	529	434	523	458
Number of alarm Calls	2,626	2,983	3,408	1,893
Officer-initiated incidents	23,999	34,550	38,076	33,566
Number of Part 1 violent crimes	70	61	78	49
Number of Part 1 property crimes	1,549	2,019	2,059	1,431

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 2019 Budget	\$2,752,515
FY 2020 Adopted Budget	\$2,683,792
Change from PY Budget	-\$68,723
Reason(s) for Change	<ul style="list-style-type: none"> <li>Decreased maintenance costs for improved road system utilizing SPLOST funds</li> </ul>

## PUBLIC WORKS – ADMINISTRATION

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
511100.00 - Regular Salaries	137,893	140,588	144,458	150,642
512100.00 - Group Insurance	25,414	26,958	30,375	29,256
512300.00 - Medicare	1,976	2,032	2,095	2,098
512400.00 - Retirement	22,391	23,000	29,181	25,468
512400.01 - 401a Match	3,678		-	5,923
512700.00 - Worker's Compensation	317	1,020	335	350
521100.01 - Official/Admin Svcs	339,363	350,150	350,150	360,655
521200.00 - Professional Services	20,721	30,000	33,000	50,000
521200.10 - Tree Fund Expenses	128,766	95,000	96,000	96,000
521300.00 - Technical Services	7,150	5,976	5,400	5,900
522200.00 - Repairs & Maintenance	41,041	46,000	43,000	46,000
522200.03 - R&M - Traffic Signals	243,085	358,000	388,000	350,000
522200.05 - R&M - Right of Way Maint	191,227	198,368	192,000	230,000
522200.09 - R&M - Street Maintenance	565,591	596,270	605,000	653,000
522200.08 - R&M-Storm Damage Removal	24,227	35,000	40,000	40,000
522300.00 - Rentals	-	6,400	-	12,000
523100.01 - Insurance Claims	-	1,000	1,000	1,000
523200.00 - Communications	1,280	1,900	1,995	1,500
523300.00 - Advertising	178	1,400	1,400	1,000
523400.00 - Printing & Binding	919	2,400	2,400	1,500
523500.00 - Travel	1,159	4,250	4,250	4,250
523600.00 - Dues & Fees	250	500	500	500
523700.00 - Education & Training	1,672	3,000	3,000	3,000
531100.00 - Supplies	62,587	56,000	72,000	71,500
531230.00 - Utilities	493,431	512,000	514,950	520,000
531300.00 - Food	-	-	-	-
531400.00 - Books & Periodicals	-	100	100	-
531600.00 - Small Equipment	3,778	2,000	2,000	22,250
611000.01 - Transfers Out - Capital	177,394	88,926	88,926	-
	<b>2,495,486</b>	<b>2,588,238</b>	<b>2,651,515</b>	<b>2,683,792</b>

## HIGHWAYS AND STREETS

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
522200.03 - R&M - Traffic Signals	243,085	358,000	388,000	350,000
522200.05 - R&M - Right of Way Maint	191,227	198,368	192,000	230,000
522200.09 - R&M - Street Maintenance	565,591	596,270	605,000	653,000
522200.08 - R&M-Storm Damage Removal	24,227	35,000	40,000	40,000
531100.00 - Supplies	59,660	55,000	70,000	70,000
	<b>1,083,789</b>	<b>1,242,638</b>	<b>1,295,000</b>	<b>1,343,000</b>

## 2019 ACCOMPLISHMENTS

- Completed 21 lane miles of paving exceeding the goal of 16 lane miles and maintaining resurfacing program at a level that will result in neighborhood streets being repaved every 20 years
- Completed the Roberts Drive corridor improvements at the new Austin Elementary School
- Completed intersection improvements at Mount Vernon Road and Vermack Road
- Completed right of way acquisition and began utility relocation for the Georgetown Gateway project
- Completed the Dunwoody Intelligent Transportation System (ITS) signal communication project resulting in 56 of the city's 60 signals being directly connected to the city's traffic management center
- Completed turn lane and pedestrian improvements on Meadow Lane Road
- Completed new sidewalk on Dunwoody Club Drive between Whitney Landing and Winters Chapel Road

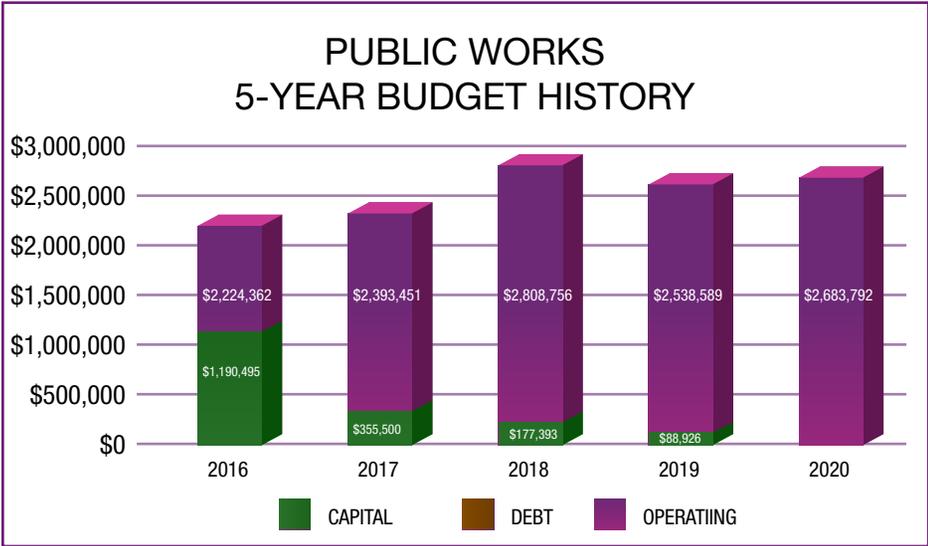
## 2020 GOALS AND OBJECTIVES

- Complete 17 miles of paving
- Construct bike lanes and sidewalk on Tilly Mill Road between North Peachtree Road and the Georgia State campus
- Construct sidewalk and bike lanes on Peeler Road between Equestrian Way and Cherring Lane
- Begin construction of intersection improvements at Spalding Drive and Chamblee Dunwoody
- Complete Amberly Drive culvert replacement

## KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Sep 2019) FY 2019
Number of public works service requests	819	529	727	437
Number of stormwater service requests	128	108	80	47
Number of lane miles paved/repaved	30	30	16	21
Number of feet of sidewalks built	11,715	1,800	2,470	840



Function	The City of Dunwoody Parks and Recreation Department strives to provide the residents of Dunwoody with the highest quality parks, recreational services and green space to enhance the quality of life to our community. The City of Dunwoody manages six major parks with combined land space of over 156 acres. Two of the City's parks are currently under development. These parks are home to several major events each year and offer a variety of activities including skating, tennis, and more.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide essential services, facilities and programs necessary for the positive development and well-being of the community through the provision of parks, greenways, trails and recreational facilities while working in cooperation with other service providers in the community in order to maximize all available resources.
Current FY 2019 Budget	\$2,790,314
FY 2020 Adopted Budget	\$3,388,952
Change from PY Budget	\$598,638
Reason(s) for Change	<ul style="list-style-type: none"> <li>• Increased maintenance and utility costs for increased facility space</li> <li>• Increased contracted headcount for parks oversight</li> </ul>

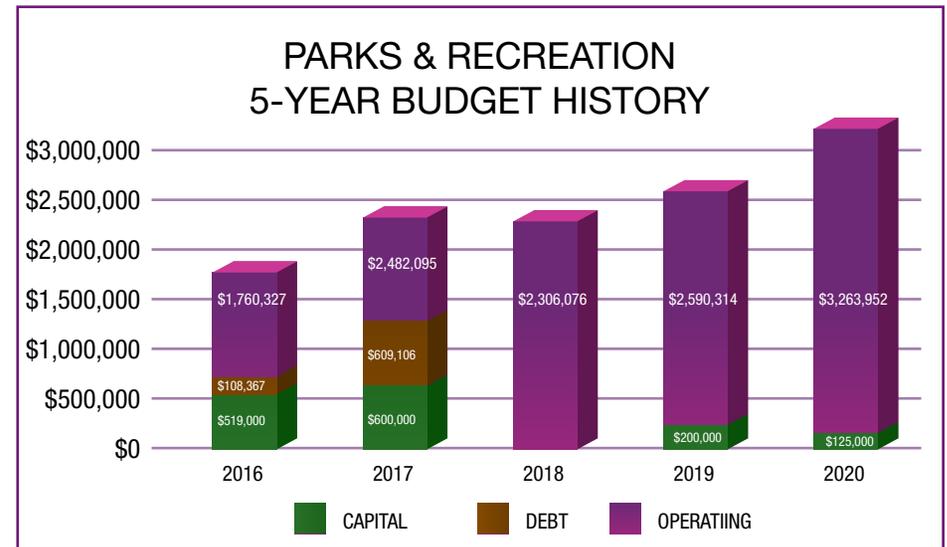
## 2019 ACCOMPLISHMENTS

- Began Construction of Brook Run Park Phase I. Construction anticipated to be completed in January of 2020
- Install new playground structure at Brook Run Park Baseball Fields. Slated for Q4 2019
- Increased Community Special Events by 46%
- Implemented Park Sponsorship and Outreach Program
- Began operations at the N Shallowford Annex in September of 2019

## 2020 GOALS AND OBJECTIVES

- Implement special events at the Great Lawn at Brook Run Park
- Implement new athletic programs at Brook Run Park.
- Master plan the Austin Elementary School Site.
- Begin design of the park property at Perimeter Center East.
- Increase class opportunities at the N. Shallowford Annex.
- Increase Social Media awareness

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
511100.00 - Regular Salaries	105,882	112,318	110,830	121,949
512100.00 - Group Insurance	27,846	26,532	33,360	29,118
512300.00 - Medicare	1,422	1,500	1,608	1,712
512400.00 - Retirement	17,128	23,000	22,388	20,776
512400.01 - 401a Match	4,254		-	4,832
512700.00 - Worker's Compensation	251	782	258	286
521100.01 - Official/Admin Svcs	166,677	170,844	165,869	337,036
521200.00 - Professional Services	120,160	75,000	104,625	61,000
521300.00 - Technical Services	5,144	2,628	2,000	5,000
522200.06 - R&M-Parks	1,208,286	1,375,000	1,445,198	1,785,638
522300.00 - Rentals	80,228	7,000	13,000	30,300
523100.00 - Property/Liability Insurance	40,465	38,217	45,000	45,000
523200.00 - Communications	2,286	6,000	7,000	2,000
523300.00 - Advertising	-	1,000	1,000	2,000
523400.00 - Printing & Binding	7,421	5,465	5,500	3,000
523500.00 - Travel	531	4,000	5,000	5,000
523600.00 - Dues & Fees	3,470	1,190	1,100	1,100
523700.00 - Education & Training	-	1,000	1,800	1,800
531100.00 - Supplies	184,581	275,000	316,375	387,945
531230.00 - Utilities	177,813	305,000	306,578	412,260
531300.00 - Food	5,023	1,600	1,825	6,200
611000.01 - Transfers Out - Capital	5,750,000	258,600	258,600	125,000
	<b>7,908,868</b>	<b>2,691,676</b>	<b>2,848,914</b>	<b>3,388,952</b>



## KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Sep 2019) FY 2019
Number of parks service requests	24	26	27	41

Function	The Community Development Department is responsible for working with the citizens of Dunwoody, Boards and Commissions, the development community and the elected officials while managing current and long-range planning, land development, building construction, and code compliance.
Positions	1 Full Time Employee and Consultants
Mission Statement	In support of the City's mission, the Department provides superior municipal services to our customers, using sustainable planning and development practices to improve the quality of life for our residents and the community.
Current FY 2019 Budget	\$1,969,073
FY 2020 Adopted Budget	\$1,964,958
Change from PY Budget	-\$4,115
Reason(s) for Change	<ul style="list-style-type: none"> <li>• Decrease in professional and technical services due to 2019 consultant fees</li> <li>• Decrease in legal fees for in house review of code revisions in 2018</li> </ul>

## 2019 ACCOMPLISHMENTS

### Planning and Zoning

- 13 Variances and 2 Special Exceptions Heard (3 More Variances Active)
- 5 Special Administrative Permits Approved
- 1 Special Land Use Permit to allow Self-Storage Facility
- 1 Major Amendment of Zoning Conditions for Branch Properties development
- Began hearing process for 2 rezonings (Roberts Drive development and Ravinia)
- Passed Text Amendments to:
  - Amend Plat Procedure
  - Allow Hanging Signs at entrance to neighborhoods
  - Remove SLUP requirement for DRI
  - Alter Build-to-Zone requirements for general building types in PC Overlay Districts
  - Modify Applicant Initiated Meeting requirements
  - Define "street yard"
  - Change parking minimum requirements to parking maximum limits
- Held public meeting for Dunwoody Village Overlay update
- Submitted ARC Green Communities application for Gold Certification
- Submitted for recertification with DCA Plan First
- Have scanned and linked in spreadsheet 70% of the City's zoning conditions, and mapped 25% of zoning entitlements-anticipating completion early 2020.
- Received Council approval of a major amendment of zoning to allow a 25,0440 square foot restaurant, 15,400 square foot retail, 20,000 square feet of restaurant, 5,411 square feet of convenience store, and 2,800 square feet of bank, located at 1250 Meadow Lane Road, and 500, 600, and 700 Ashwood Parkway.
- Approved of the concept design of the AC Hotel and parking structure. The parking structure is nearing completion and hotel is scheduled to start late 2019.
- Completed the review and approval of a minor amendment to 244 Perimeter to allow 580 key hotel and office building.

- Approved of LDP for two mall out parcel restaurants. The conceptual site plan for the Lazy Dog restaurant is currently under review

## Sustainability

### Household Hazardous Waste

- Household pesticide - 600
- Aerosols – 780
- Outdated medications – 100
- Waste Drums – 72
- Inorganic oxidizers – 44
- Mercury – 5
- Lead acid batteries – 900
- Lithium batteries – 50
- Non PCB ballasts – 40
- NiCad batteries/Nickel Metal Hydrid – 6
- Fluorescent light bulbs – 16
- Acid Loose pack – 70
- Base Loose pack – 200
- Latex Paint – 2160

### **TOTAL 5,043 Pounds of waste**

- Electronic Waste Recycling
  - Collected 25,369 Gross lbs E-Waste 11/18/18
  - Collected 22,284 gross lbs. E-Waste 3/24/19
- Paint Recycling
  - Paint Recycling Event – 4/13/19
  - Collected 1854.25 gallons of paint.

## Code Enforcement

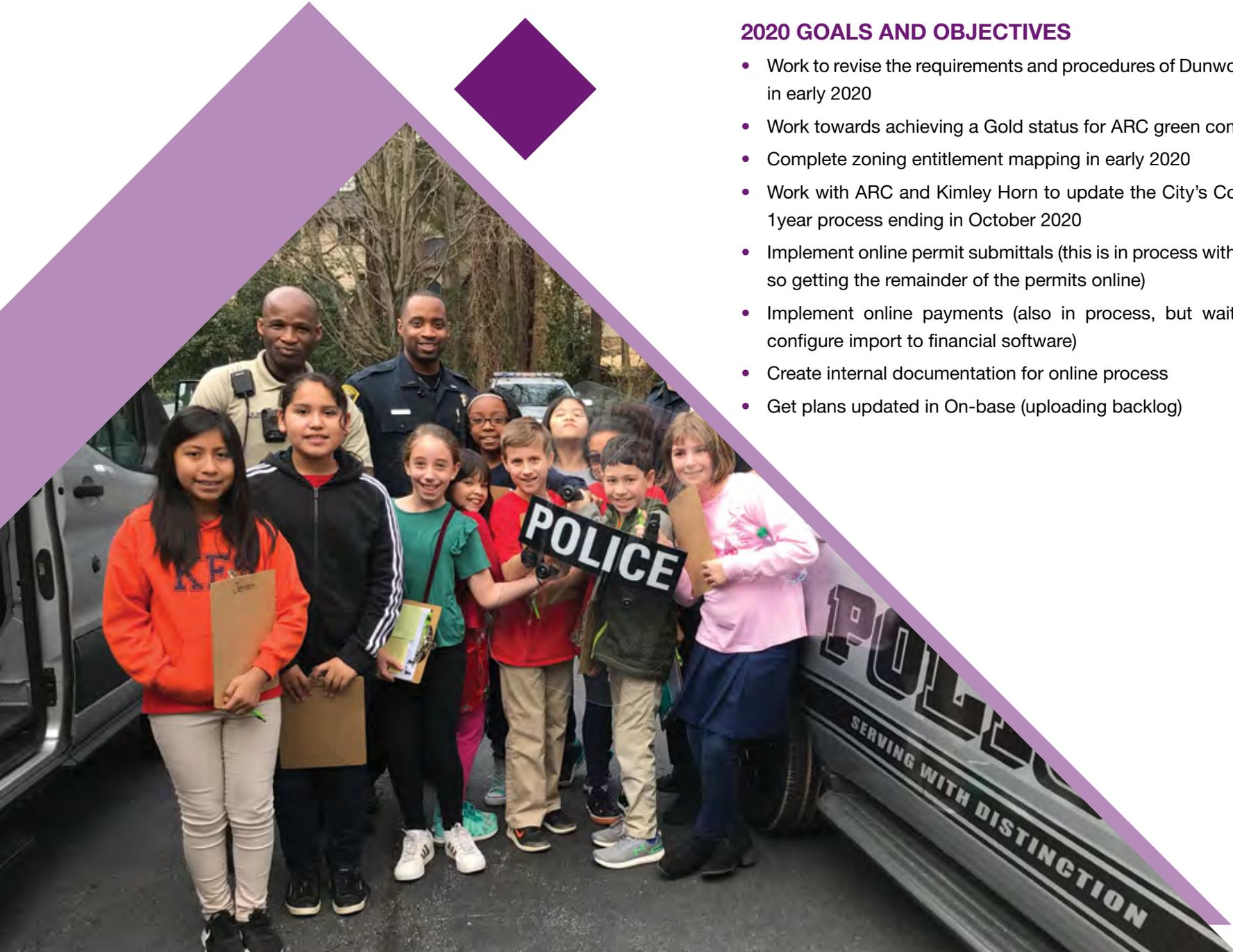
- 509 New Cases (code case + service requests)
- 273 cases closed
- 52 citations issued
- \$31,600 in fines assessed
- Approximately 1500 temporary signs removed
- 790 cases on business license list that didn't renew

## Building Department/Special Events

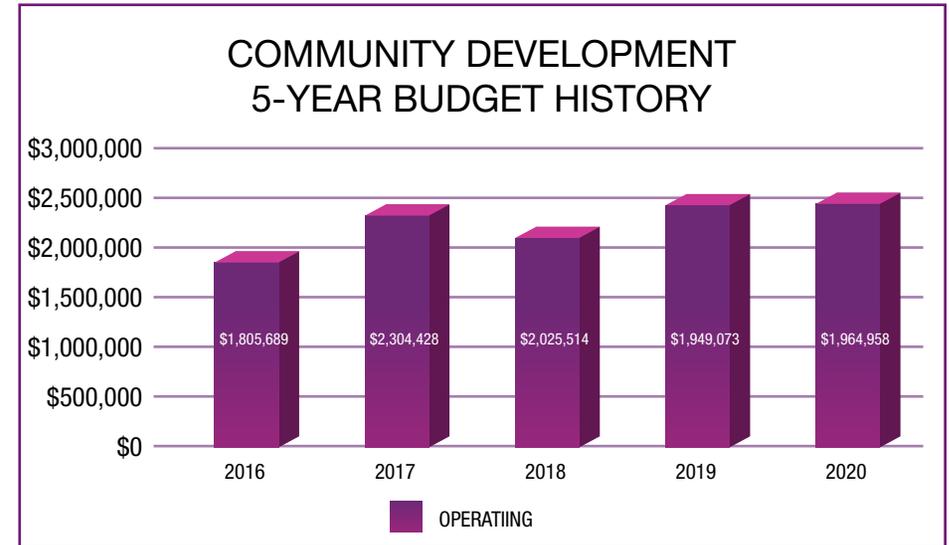
- Number of permits issued: Residential – 293 and Commercial – 230
- Film permits and commercial permits- 11
- Festival and 5K's issued -19
- Number of permits issued: Residential – 471 and Commercial – 154
- Number of inspections performed: Residential – 2811 and Commercial – 1556
- Average number of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

## 2020 GOALS AND OBJECTIVES

- Work to revise the requirements and procedures of Dunwoody Village Overlay in early 2020
- Work towards achieving a Gold status for ARC green communities
- Complete zoning entitlement mapping in early 2020
- Work with ARC and Kimley Horn to update the City's Comprehensive Plan-1 year process ending in October 2020
- Implement online permit submittals (this is in process with 4 types of permits, so getting the remainder of the permits online)
- Implement online payments (also in process, but waiting on Finance to configure import to financial software)
- Create internal documentation for online process
- Get plans updated in On-base (uploading backlog)



Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
511100.00 - Regular Salaries	118,391	121,294	122,947	128,962
512100.00 - Group Insurance	28,294	17,970	32,769	19,260
512300.00 - Medicare	1,683	1,756	1,783	1,810
512400.00 - Retirement	19,238	19,968	24,836	21,972
512400.01 - 401a Match	4,753	4,874	-	5,110
512700.00 - Worker's Compensation	188	446	138	144
521100.01 - Official/Admin Svcs	2,170,146	2,254,000	2,294,000	1,494,000
521200.00 - Professional Services	92,813	100,000	120,000	115,000
521200.01 - Prof Svcs-Legal	-	15,000	15,000	20,000
521300.00 - Technical Services	51,924	25,000	25,000	35,000
522200.00 - Repairs & Maintenance	5,500	23,768	46,000	51,000
522300.00 - Rentals	10,527	-	-	-
523100.01 - Insurance Claims	-	-	25,000	10,000
523200.00 - Communications	2,611	2,412	600	3,000
523300.00 - Advertising	6,277	6,200	20,000	20,000
523400.00 - Printing & Binding	344	7,000	7,000	5,000
523500.00 - Travel	3,027	-	-	-
523600.00 - Dues & Fees	480	2,470	3,000	3,000
523700.00 - Education & Training	2,744	2,670	9,500	8,500
523900.00 - Other Purchased Services	400	-	-	-
531100.00 - Supplies	8,841	8,444	15,000	15,000
531270.00 - Gasoline	-	500	500	500
531300.00 - Food	580	3,000	3,000	3,000
531400.00 - Books & Periodicals	-	2,500	2,500	2,000
531600.00 - Small Equipment	25,388	500	500	2,700
	<b>2,554,147</b>	<b>2,619,772</b>	<b>2,769,073</b>	<b>1,964,958</b>



## KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Sep 2019) FY 2019
Number of plans received for review	985	1,895	1,651	934
Number of inspections requested	5,090	3,877	4,408	2,457
Number of permits issued	1,107	1,245	1,265	997
Number of new code compliance complaints	194	339	332	359

Function	The City of Dunwoody Economic Development Division is responsible for leading efforts to retain, expand and attract businesses that support a broad array of employment opportunities; strategically grow its knowledge-based economy; and expand the City's tax base.
Positions	1 Full Time Employee and 1 Part Time Employee
Mission Statement	To work with its many public and private partners, create and implement a sustainable economic development plan that stimulates a stable and growing economy, produces wealth for residents and businesses, strengthens existing and future industry clusters, diversifies Dunwoody's economic base, and increases the commercial tax base for the City.
Current FY 2019 Budget	\$300,012
FY 2020 Adopted Budget	\$332,927
Change from PY Budget	\$32,915
Reason(s) for Change	<ul style="list-style-type: none"> <li>Increase includes addition of professional fees for the Arts Council</li> </ul>

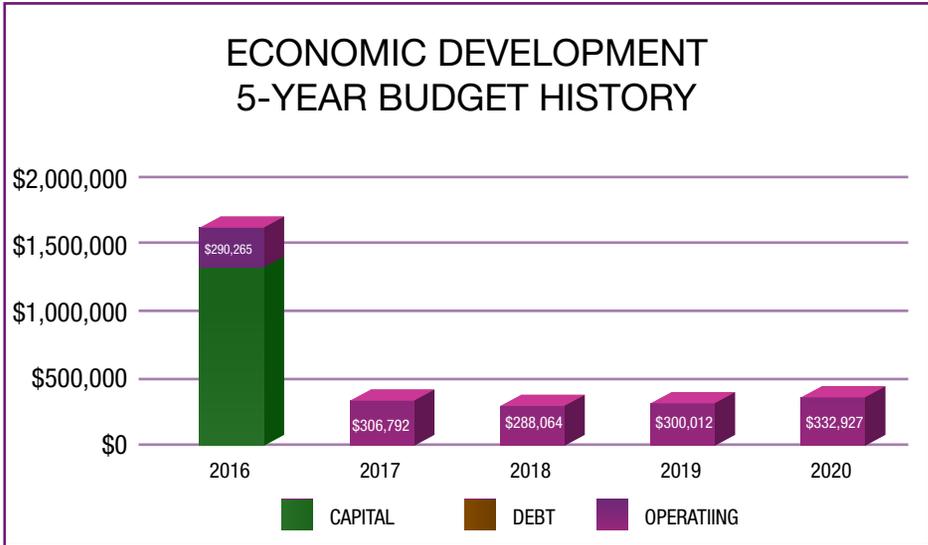
## 2019 ACCOMPLISHMENTS

- Held over 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community and engage them with our community partners.
- Expanded recruitment efforts to back fill the office space being vacated by State Farm as they relocate to Park Center. Announced over 200,000 square feet of new leases as of September, 2019.
- Began implementation of the CREATE Dunwoody Arts and Culture Master Plan through the formation of the CREATE Dunwoody non-profit and first public art installation.
- Extended our partnership with the city of Sandy Springs, Brookhaven and the Perimeter Community Improvement District to support joint marketing efforts for the Perimeter Market, included the three communities hosting a Familiarization Tour for State and Regional Project Managers.
- Marketing Partnerships
  - Coordinated the partnership between the City, Chamber and CVB to publish the Atlanta Business Chronicle's Dunwoody Market Report that included 12 articles focused on Dunwoody's economy, housing and lifestyle.
  - Worked with the Dunwoody and Sandy Springs Convention and Visitors Bureau to publish the "Central Perimeter Guide" highlighting the live, work, play assets of Dunwoody, Sandy Springs, and Brookhaven.
  - Coordinated a new Social Media campaign focused on the Dunwoody Restaurant industry.

## 2020 GOALS AND OBJECTIVES

- Host 100 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- Increase marketing and social media efforts around new office, retail, hotel and restaurant development.
- Kick off Phase I Placemaking Projects funded through the Hotel/Motel tax increase passed in 2017.
- Continue to work with property owners to implement redevelopment within the Dunwoody Village and Georgetown commercial districts.

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
511100.00 - Regular Salaries	164,461	167,028	173,657	170,354
512100.00 - Group Insurance	19,106	18,102	22,677	19,197
512300.00 - Medicare	2,371	2,442	1,746	2,391
512400.00 - Retirement	22,610	23,204	35,079	24,825
512400.01 - 401a Match	5,082	4,700	-	5,223
512700.00 - Worker's Compensation	341	1,226	403	437
521200.00 - Professional Services	2,722	-	-	60,000
521300.00 - Technical Services	8,214	9,000	9,000	3,000
523200.00 - Communications	547	270	250	-
523300.00 - Advertising	37,137	37,700	37,700	32,500
523500.00 - Travel	542	1,200	1,200	1,200
523600.00 - Dues & Fees	18,211	13,600	13,600	6,600
523700.00 - Education & Training	1,075	3,500	3,500	3,500
531100.00 - Supplies	194	-	-	-
531300.00 - Food	1,815	1,200	1,200	1,200
531600.00 - Small Equipment	2,896	-	-	2,500
	<b>287,324</b>	<b>283,172</b>	<b>300,012</b>	<b>332,927</b>

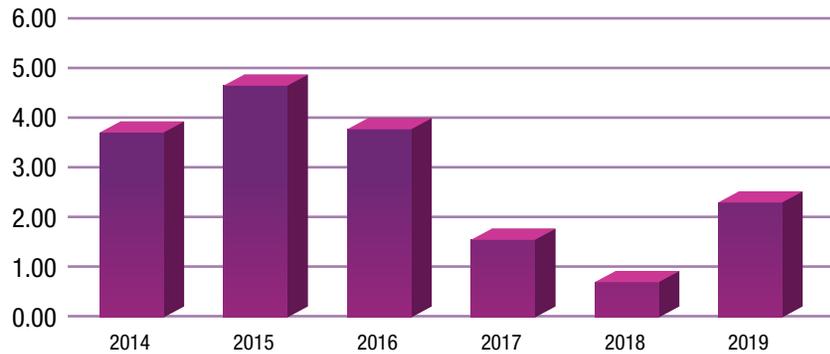


## KEY PERFORMANCE INDICATORS

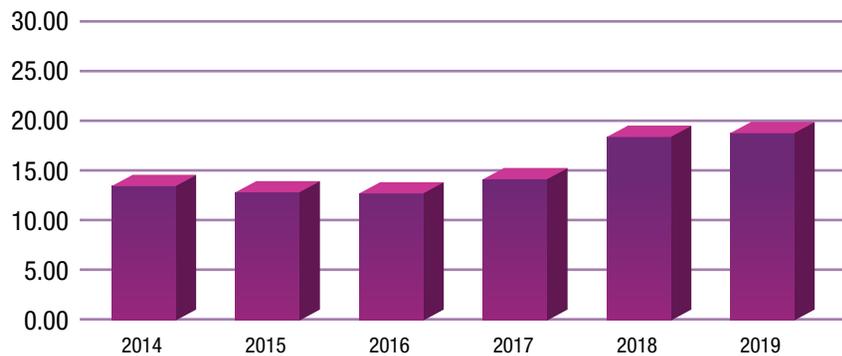
Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2016	Actual FY 2017	Actual FY 2018	YTD (Sep 2019) FY 2019
Number of Dunwoody businesses met	138	101	77	80
Number of recruitment meetings held	136	128	76	112
Number of new jobs announced	200	225	1,020	935
Capital investments announced	\$221.25M	\$8.35M	\$32M	\$36M

**RETAIL SPACE VACANCY RATE**  
166 BUILDINGS, 4.50 MILLION SQUARE FEET



**OFFICE SPACE VACANCY RATE**  
181 BUILDINGS, 8.40 MILLION SQUARE FEET



Account Name	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
579000.00 - Contingency	-	100,000	41,400	100,000
	-	100,000	41,400	100,000

## PROPRIETARY FUND – STORMWATER

Account Name	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	Approved 2020
344260.00 - Stormwater Utility Charges	2,068,165	2,144,950	2,144,950	2,050,000
361000.00 - Interest Revenue	14,362	5,000	5,000	10,000
133000.00 - Retained Earnings				289,055
<b>Total Fund Revenues</b>	<b>2,082,527</b>	<b>2,149,950</b>	<b>2,149,950</b>	<b>2,349,055</b>
Account Name				2020
521100.01 - Official/Admin Svcs	225,000	411,000	411,000	423,305
521200.09 - Prof Svcs-Stormwater	63,988	106,000	106,000	133,000
522200.00 - Repairs & Maintenance	1,598,155	1,587,000	1,587,000	1,750,000
523100.01 - Insurance Claims		1,000	1,000	1,000
523400.00 - Printing & Binding		500	500	250
523600.00 - Dues & Fees	1,494	1,500	1,500	1,500
531100.00 - Supplies	31,960	42,750	42,750	35,000
531600.00 - Small Equipment		200	200	5,000
575000.00 - Loss on Disposal of Prop	91,434			
<b>Total Fund Expenditures</b>	<b>2,012,031</b>	<b>2,149,950</b>	<b>2,149,950</b>	<b>2,349,055</b>

## CAPITAL PROJECTS FUNDS

Account Name	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
336000.00 - Local	248,000	-	-	
361000.00 - Interest Revenues	123,762	76,819	-	
391000.02 - Transfers In-330	2,450,000	1,360,084	1,360,084	
391000.09 - Transfers In-100	6,527,394	460,526	419,431	325,000
<b>Total Fund Revenues</b>	<b>9,349,156</b>	<b>1,897,429</b>	<b>1,779,515</b>	<b>325,000</b>

Account Name				
1535 - Information & Technology	-	112,531	113,000	200,000
1565 - Facilities	1,293,097	586,660		
3200 - Police	78,560			
4100 - Public Works	2,567,812	3,186,514	47,831	
6200 - Parks & Recreation	6,728,596	3,884,031	258,600	125,000
<b>Total Fund Expenditures</b>	<b>10,668,065</b>	<b>7,769,736</b>	<b>419,431</b>	<b>325,000</b>

## SPLOST FUND

Account Name	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
313200.00 - SPLOST	5,109,797	6,533,523	6,533,523	6,800,000
361000.00 - Interest Revenue	527	1,721		
<b>Total Fund Revenues</b>	<b>5,110,324</b>	<b>6,535,244</b>	<b>6,533,523</b>	<b>6,800,000</b>

Account Name				
1565 - Facilities	-	23,541	85,000	100,000
3200 - Police	131,986	394,225	658,905	494,319
4100 - Public Works	3,020,838	3,287,378	5,674,618	6,105,681
6200 - Parks & Recreation		109,592	115,000	100,000
<b>Total Fund Expenditures</b>	<b>3,152,824</b>	<b>3,814,736</b>	<b>6,533,523</b>	<b>6,800,000</b>



## DEBT SERVICE FUND

Account Name	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
391200.09 - Transfers In-100	580,359	585,202	585,202	625,951
<b>Total Fund Revenues</b>	<b>580,359</b>	<b>585,202</b>	<b>585,202</b>	<b>625,951</b>

Account Name	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
581200.01 - Lease Prin	303,980	343,799	343,799	386,691
582200.01 - Lease Int	192,867	186,427	189,180	182,355
<b>Total Fund Expenditures</b>	<b>496,847</b>	<b>530,226</b>	<b>532,979</b>	<b>569,046</b>

## SPECIAL REVENUE FUNDS

### E911 FUND

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
342500.00 - E911 Revenue	1,712,845	1,150,000	1,100,000	1,700,000
391200.09 - Transfers In-100		125,000	125,000	
	<b>1,712,845</b>	<b>1,275,000</b>	<b>1,225,000</b>	<b>1,700,000</b>

Account *	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
523200.00 - Communications	22,574	25,000	100,000	100,000
542100.00 - 911 Equipment	6,997			
571000.00 - Intergovernmental Expenses	1,125,000	1,250,000	1,125,000	1,298,616
	<b>1,154,571</b>	<b>1,275,000</b>	<b>1,225,000</b>	<b>1,398,616</b>

### GRANTS FUND

Account	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
334100.15 - LMIG - State Operating	1,449,697	1,024,795	-	487,045
331100.00 - Federal Grants	81,715	116,373		
	<b>1,531,412</b>	<b>1,141,168</b>	<b>-</b>	<b>487,045</b>

Account *	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
522200.15 - LMIG - Repairs & Maintenance	1,443,472	1,198,933	-	487,045
	<b>1,443,472</b>	<b>1,198,933</b>	<b>-</b>	<b>487,045</b>

## HOTEL MOTEL TAX FUND

Account Name	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
314100.00 - Hotel/Motel Tax	3,860,605	4,050,000	4,050,000	4,210,000
<b>Total Fund Revenues</b>	<b>3,860,605</b>	<b>4,050,000</b>	<b>4,050,000</b>	<b>4,210,000</b>

Account Name				
541400.00 - Infrastructure		250,000	250,000	789,375
611000.02 - Transfers Out to General Fund	1,447,876	1,518,750	1,518,750	1,578,750
612000.00 - Transfers out to CU	1,689,355	1,771,875	1,771,875	1,841,875
<b>Total Fund Expenditures</b>	<b>3,137,231</b>	<b>3,540,625</b>	<b>3,540,625</b>	<b>4,210,000</b>

## MOTOR VEHICLE RENTAL TAX FUND

Account Name	2018 Actual	2019 Prorata Based on YTD	2019 As Amended	2020 Approved
314400.00 - MVR Excise Tax	115,809	100,000	100,000	105,000
<b>Total Fund Revenues</b>	<b>115,809</b>	<b>100,000</b>	<b>100,000</b>	<b>105,000</b>

Account Name				
611000.02 - Transfers Out-GF	115,809	100,000	100,000	105,000
<b>Total Fund Expenditures</b>	<b>115,809</b>	<b>100,000</b>	<b>100,000</b>	<b>105,000</b>



# 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%
<b>Totals</b>	<b>38,699</b>		<b>46,267</b>	

**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
<b>Totals</b>	<b>49,810</b>		<b>53,847</b>	<b>58,680</b>

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**

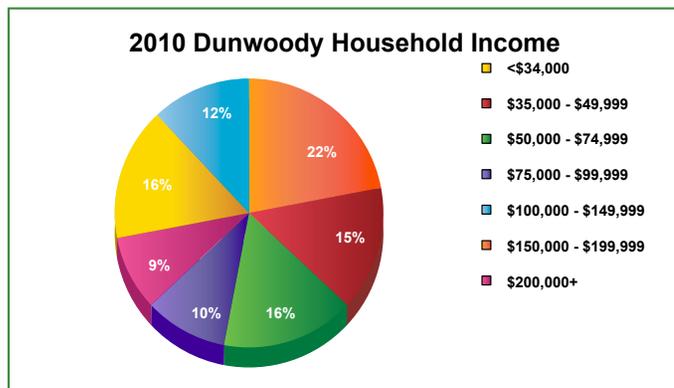
	Census 2000	2008	Census 2010	2008-2010
	Number	Number	Number	Change
Population	38,699	43,322	46,267	2,945
Household	16,018	18,619	19,944	1,325
Average Household Size	2.38	2.3	2.31	0.01
Median Age	36.7	38.2	35.7	-2.5
Median Male Age	35.5	37.0	35.2	-1.8
Median Female Age	37.9	39.5	36.2	-3.3

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%
<b>Total</b>	<b>38,699</b>		<b>43,322</b>		<b>46,267</b>	

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%
<b>Total</b>	<b>31,527</b>	<b>100%</b>	<b>12.67%</b>

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

## 36-81-2. Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

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

(e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

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

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

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

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



# GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

## A

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

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

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

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

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

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

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

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

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

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

## B

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

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

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

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

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

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

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

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

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

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

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

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

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

## C

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

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

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

resources estimated to be available to finance the projected expenditures.

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

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

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

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

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

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

## D

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

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

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

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

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

## E

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

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

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

## F

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

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

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

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

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

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

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

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

# GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

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

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

## G

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

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

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

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

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

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

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

## L

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

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

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

## M

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

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

## O

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

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

## P

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

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

Workload - A quantity of work performed.

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

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

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

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

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

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

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

## R

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

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

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

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

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

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

## S

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

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

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

## T

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

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

## U

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

## W

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

**ARC:** Atlanta Regional Commission

**DRI:** Developmental Regional Impact

**LDP:** Land Disturbance Permit

**PC:** Planning Commission

**SLUP:** Special Land Use Permit.



1428

25

YOUR SPEED

DUNWOODY POLICE