



Annual Operating
and Capital Budget 2022

Date of Incorporation

Area

Form of Government

Total Adopted Fiscal Year 2022 Budget

December 1, 2008

13.2 square miles

Municipality

\$53.4 Million

EXISTING LAND USAGE BY AREA

Commercial	8.9%
Mixed Use	1.3%
Institutional	5.2%
Parks	3.3%
Residential	62.7%
Vacant/Undeveloped	0.5%
Transportation/Communications/Utilities (TCU)	3.2%
TCU-Roadway	15.1%

CITY DEMOGRAPHICS

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

*US Census Bureau

POLICE DEPARTMENT

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

MAJOR EMPLOYERS

EMPLOYEES

GENERAL CABLE INDUSTRIES INC	4494
SIX CONTINENTS HOTELS	1453
T MOBILE	847
DEKALB COUNTY SCHOOL DISTRICT	679
MERIDIAN COOPERATIVE, INC	373
UHS OF PEACHFORD	360
KPMG LLP	337
WAL MART SUPERCENTER #2360	307
NORDSTROM	302
KADAN HOMECARE	295



City of Dunwoody Georgia

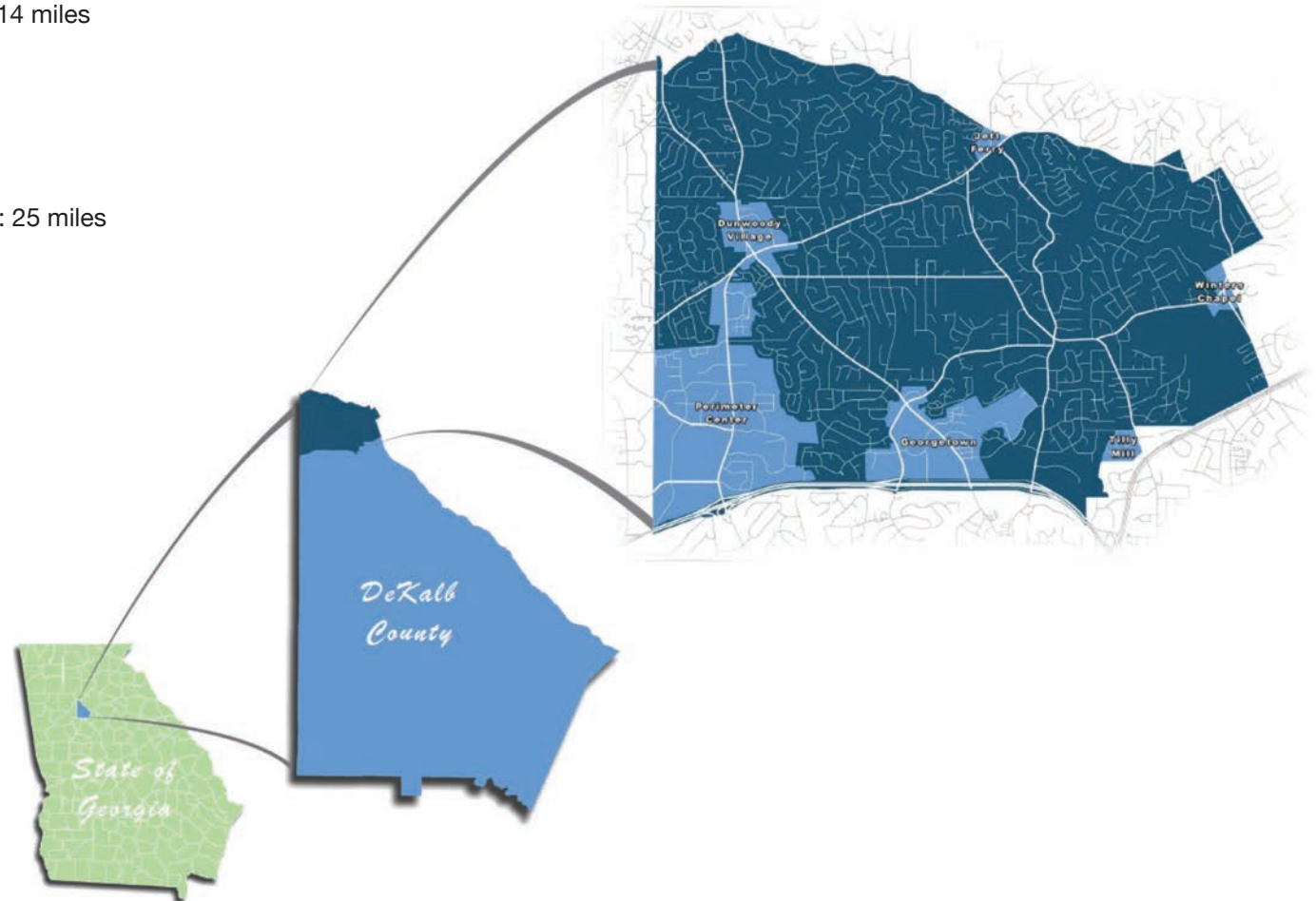
The City of Dunwoody is located in the most northern tip of DeKalb County, bordered by Fulton County on the north and west, Interstate 285 to the south, and Gwinnett County on the northeast. Officially, the City limit extends only to the DeKalb County line in the north.

Distance from Major Locations:

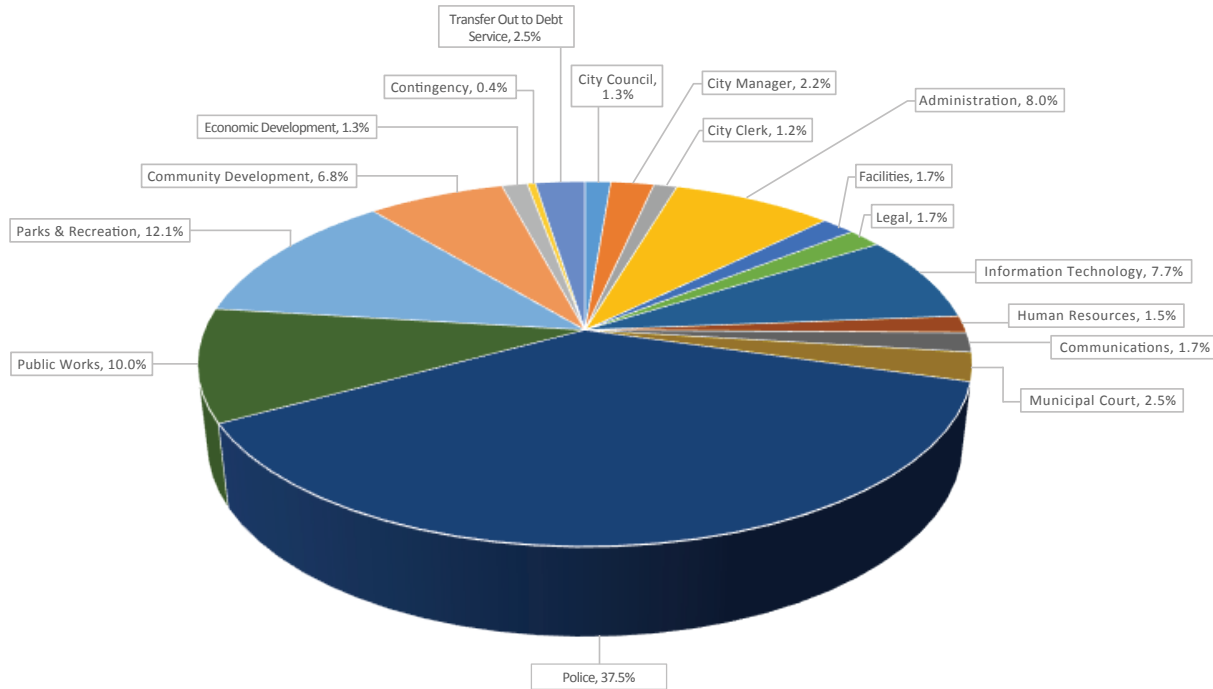
World of Coca Cola and/or Georgia Aquarium: 14 miles
CNN Center: 14 miles
Georgia World Congress Center: 14 miles
Atlantic Station: 12 miles
Atlanta Braves and Truist Park: 10 miles
Hartsfield-Jackson Atlanta International Airport: 25 miles
Six Flags Over Georgia: 22 miles
Phipps Plaza: 7 miles
Stone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

City Hall:

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



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



\$18 pays for one of these:

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

\$18 pays for all of these:

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



City of Dunwoody, Georgia

Annual Operating & Capital Budget 2022

Prepared by:
Finance & Administration Department

Submitted by:
Mayor Lynn Deutsch and City Manager Eric Linton

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, 2021. 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Dunwoody
Georgia**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morrill

Executive Director

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JOE SECONDER
City Council Post 5

TOM LAMBERT
City Council Post 3

JOHN HENEGHAN
City Council Post 6

JIM RITICHER
City Council Post 2

PAM TALLMADGE
City Council Post 1

LYNN P. DEUTSCH
Mayor

STACEY HARRIS
City Council Post 4





SECTION 1 INTRODUCTION & OVERVIEW



The Budget Committee met on September 9th to discuss and review the Fiscal Year 2022 Operating and Capital Budget. The Committee recommended the following changes after review with the City Manager and several department directors:

- The Budget Committee recommended a 3% pay increase for all employees. The original budget included a 2% pay increase. Additionally, the Committee agreed that the increase will become effective January 1, instead of April 1.
- A recommendation was made within the SPLOST Fund to budget \$2.9 million annually for Road Resurfacing projects. This represents a slight decrease from the original proposal, but maintains a level needed to continue superior maintenance of city roads and to reallocate funds above the original amount to Pedestrian Safety/Improvement projects. A total of \$1.127 million was reallocated, over the five years, from the Road Resurfacing project to various Pedestrian Safety/Improvement projects over the five-year CIP. Those additions are:
 - \$346,000 for the Tilly Mill Sidewalk project
 - Move up the right-of-way funding for the North Shallowford Path from FY2026 to FY2024 and budget it at \$325,000, while removing the \$300,000 budgeted in FY2026
 - Add \$266,000 to the Tilly Mill Path project in FY2025 and remove the \$250,000 in FY2026
 - Add \$740,000 in FY2026 to the following projects:
 - \$50,000 for Independence Square sidewalk
 - \$240,000 for road widening and sidewalk on Ridgeview Road North
 - \$100,000 for Kings Down Way sidewalk gap
 - \$100,000 for the design of Peeler Road sidewalk from Huntington Hall to Equestrian Way

- \$100,000 for the sidewalk on Ridgeview Road South
- \$150,000 for the design of the sidewalk on Dunwoody Club Drive between Mill Shire Lane and Ball Mill Road

- Within the Hotel Motel Fund, a recommendation was made to move \$250,000 in capital funding originally budgeted in the Path Connection to Central Parkway project to the Ashford-Dunwoody Multi-Use Path Phase 2 project. This reallocation means that funding for the Multi-Use Path Phase 2 project will be \$368,000 in FY2022, allowing for completion of the project in late FY2022/early FY2023.

Additionally, during the City Council meeting on October 11, 2021, the following updates were agreed upon:

- To increase revenue and expenditure of ARPA funding by \$500,000 for Gateway Signage.
- To increase revenue and expenditure of ARPA funding by \$300,000 for Stormwater Projects Management.
- To increase General Fund use of fund balance and Community Development appropriations by \$105,000 to add one code compliance officer to the existing contract.
- To increase General Fund used of fund balance and Parks appropriations by \$125,000 to increase funding for the new Right of Way Maintenance Crew from \$125,000 to \$250,000.
- To create an additional capital project of \$20,000 in the FY 2022 SPLOST budget called “Jett Ferry Gateway Area Concept” and fund by decreasing SPLOST repaving in FY2022.

The following items were included in the FY2022 Proposed Budget and the Budget Committee recommended keeping in the budget:

- \$465 thousand for the first set of payments for the new Vermack properties.
- \$282 thousand for the increase in health care costs. A 7% increase in health care costs make up the majority of this change. Additionally, this increase accounts for vacant positions that are budgeted at the maximum amount (family coverage) and adjusted downwards once an employee is hired. This City spends on average \$23 thousand annually per participant on health care.
- \$290 thousand to fully fund a 4% fourth quarter adjustment for all employees effective this fall. This item has not yet gone before full Mayor and Council, but in light of pressure to hire and retain staff, particularly public safety, there will be a proposal to increase all salaries by 4% in the fourth quarter of FY 2021.
- \$180 thousand to maintain the hiring grid for public safety officers and detectives, which will be effective October 1, 2021, if approved. This grid will be based on education and years of experience with a separation of 3% for each year up to ten years. The cost to implement this will require an adjustment of salaries for all incumbents who are below what they would be making if they were entering anew. The average increase for those involved will be 5.8%.
- \$125 thousand for a new year-round public area maintenance crew. This unit will handle spot maintenance and trash pickup in public rights-of-way and some common congregating areas in the city. The current contract is in effect through 2022; this increase will be amended into that contract so

that operational issues and efficiencies can be worked out before the re-bid.

- \$81 thousand for a new facilities coordinator. With the ever-expanding footprint of the city campus, this addition will change the existing parks coordinator position from one FTE to two FTE: one for facilities, the other for grounds maintenance. Since the city's inception, it has added new amenities at Brook Run Park, Georgetown Park, Pernoshal Park, North Shallowford Annex, Waterford Park and several miles of multi-use trail, and now plans to create amenities at Vermack Road and the former Austin School Site. A previous building management contract of approximately \$50 thousand will be eliminated to help pay for this increase.
- \$30 thousand cost savings to include the addition of an IT Director position as a City employee with that savings redirected into IT. This position is currently contracted through a vendor, but the City has determined that this position should be consistent with the other City operations and oversight for the Director to be a City employee.

The City's Fund Balance is estimated to end Fiscal Year 2021 with a healthy 7-months reserve as recommended in the City's financial policies. It is estimated that Fiscal Year 2022 will end with a 6-months reserve Fund Balance.

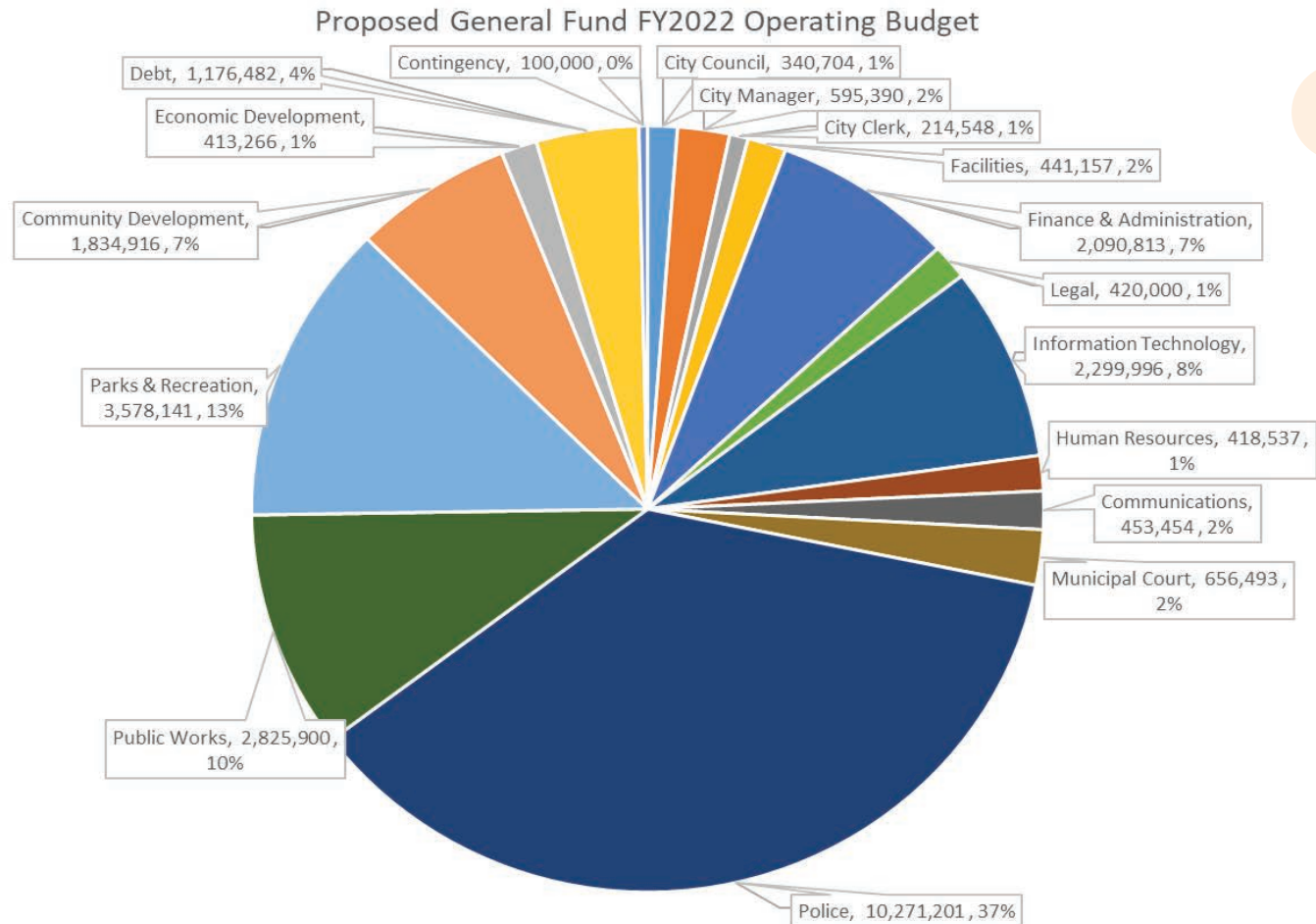
- The Budget Committee further agreed that our changing environment must be closely watched and the City must continue to monitor and be engaged in a robust discussion about revenues and expenses prior to the development of next year's budget. Most all residential property values in the City have been frozen; severely hampering the opportunity to maintain high service levels in all operations.

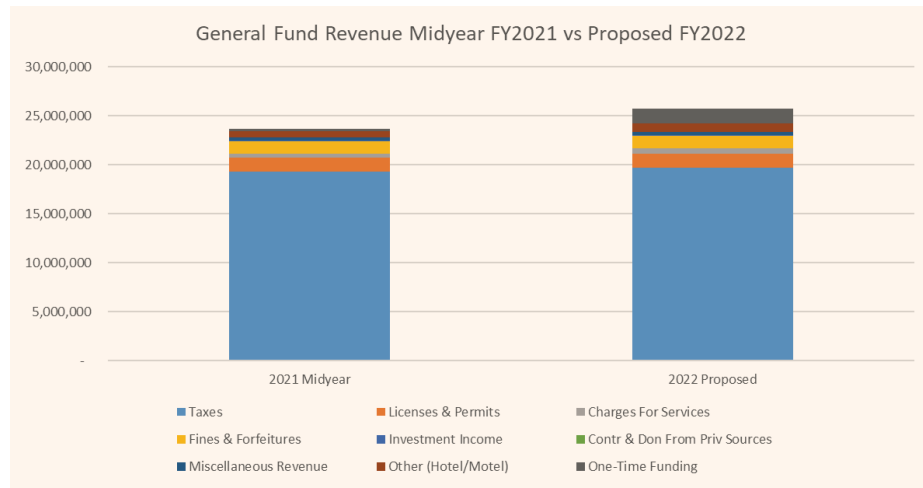
BUDGET MESSAGE

	2021 Midyear Budget	2022 Proposed Budget
Starting Fund Balance	18,630,901	16,579,715
Taxes	19,329,000	19,691,000
Licenses & Permits	1,382,000	1,439,000
Charges For Services	410,600	525,000
Fines & Forfeitures	1,300,000	1,319,000
Investment Income	64,000	80,000
Contr & Don From Priv Sources	5,000	5,000
Miscellaneous Revenue	315,000	315,000
Other (Hotel/Motel)	615,000	808,000
One-Time Funding	225,000	1,500,000
Total Revenues	23,645,600	25,682,000
City Council	320,047	340,704
City Manager	530,459	595,390
City Clerk	283,010	214,548
Facilities	436,152	441,157
Finance & Administration	1,989,087	2,090,813
Legal	420,000	420,000
Information Technology	1,990,024	2,299,996
Human Resources	383,865	418,537
Communications	440,117	453,454
Municipal Court	616,748	656,493
Police	9,356,278	10,271,201
Public Works	2,684,412	2,825,900
Parks & Recreation	3,356,974	3,578,141
Community Development	1,728,603	1,834,916
Economic Development	337,497	413,266
Debt	723,513	1,176,482
Contingency	100,000	100,000
Total General Fund Expenditures	25,696,786	28,130,998
Ending Fund Balance	16,579,715	14,130,717
Months Fund Balance End	7.7	6.0
Gain/(Use) of Fund Balance	(2,051,186)	(2,448,998)



- If the Council passes this budget as is, the City will have kept the same rate of 2.740 mills since inception (1.740 for homesteaded properties). That rate means Dunwoody residents have one of the lowest city tax bills in the metro area. Your typical home of \$450,000 pays only \$286 for the year. While maintaining this tax rate has been a matter of pride for many years, the City must revisit this decision, especially in light of reductions in commercial property values and hotel/motel taxes. This, in combination with the current citizens of Dunwoody asking for more services, does not work in long-term budgeting. The City was established to reduce residential taxes by subsidizing them from a robust commercial tax base. That base has been dramatically affected by recent events.





Discussion Points 2022

Continue Capital Planning Process. This budget includes a 5-year Capital Improvement Plan (CIP) for the SPLOST Fund, Hotel/Motel Fund, and General Capital Projects Fund. New this year were input from two CIP Committees – one for Public Works projects and one for Parks and Rec projects. The primary outcome from these committees was a prioritized list of projects that could be used to build the 5-year CIP budget.

Within the SPLOST Fund, FY2022 SPLOST revenues are forecasted to be \$6.8 million, with very conservative increases forecasted over the 5-year CIP. New projects added to the 5-year CIP this budget cycle include Womack Road sidewalk (Cambridge to Vermack), Independence Square sidewalk, Ridgeview Road North road widening and sidewalk, Kings Down Way sidewalk gap, Peeler Road sidewalk (Huntington Hall to Equestrian Way), Ridgeview Road South sidewalk, and Dunwoody Club Drive sidewalk (between Mill Shire Lane and Ball Mill Road).

There was not a budgeted contribution from the General Fund to the General Capital Projects Fund, so Fund Balance will be utilized to continue funding ongoing projects. Please note that as projects complete and all payments have been made, Staff will evaluate each project to determine if there is remaining funding available to be reallocated to other projects. If this occurs, an agenda item will be presented to City Council requesting reallocation of funds.

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

Use of American Rescue Plan (ARP) Funds. In late June 2021, the City received funding as part of the American Rescue Plan (ARP) in the amount of \$9.2 million. As the City continues to monitor when the final spending rules will be available from the federal government, internal discussions continue about

the how to best allocate the funding to address the on-going pandemic and the needs of Dunwoody citizens and businesses. However, this budget does include using \$4.5 million of ARP funding, as follows:

- \$1.5 million as revenue replacement within the General Fund.
- \$3.0 million to build the Park at Perimeter Center East

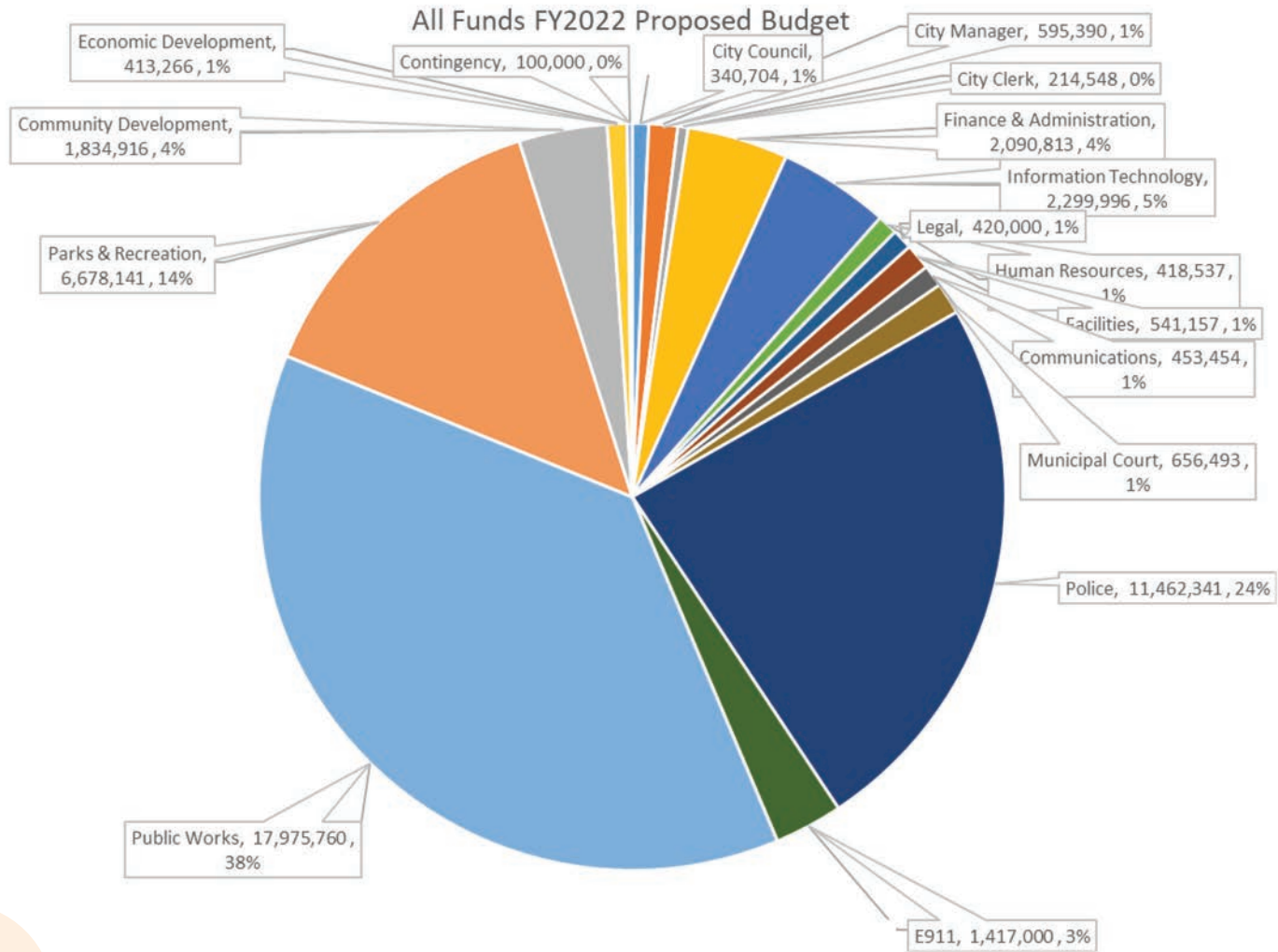
As determinations are made about how to spend the remaining ARP funding, an agenda item will be presented to the City Council to formally establish the budget for the Fund. Subsequent to the recommendations of the Budget Committee, staff wants to bring forward two additional items to be amended into this current version of the budget both of which involved additional ARP funding:

Wayfinding Signage Staff has met with Discover Dunwoody about ARP funding and the current climate of the local tourism industry. Consideration was given to shovel-ready projects needed within the city. Discover Dunwoody prioritizes the use of \$500,000 toward the on-going wayfinding signage discussions.

Stormwater Projects Staff has confirmed that ARP funding can be used to improve water, wastewater, and storm water projects. Given that some projects might be added at a later date, staff did identify some things that could immediately help locally. Staff is moving projects along as able, but the addition of a project manager could help shepherd projects more efficiently. With that in mind, staff recommends an additional \$300,000 of ARP funding be used for creation of a part-time or on-demand project manager specifically to expedite stormwater projects. This funding would currently be assumed to be \$100,000 per year for three years, but may be amended at a later date.

Staff asks that these two items be amended into this budget before approval.







STRATEGIC GOAL 1

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

What we have done...

- Completed the new Motorola radio system transition successfully
- Continued use of National Incident Based Reporting System (NIBRS) with <3% errors
- Implemented the K9 program at the police department
- Provided Fair and Impartial Policing training class to all sworn staff members
- Awarded Recertification as a State Certified police department through the Georgia Association of Chiefs of Police
- Participated in multi-jurisdictional operations targeting the sexual exploitation/trafficking of females and juveniles (MATCH Task Force)
- Conducted multiple Commercial Motor Vehicle/distracted driving enforcement details on I-285 and throughout the city
- Conducted multiple pedestrian crosswalk safety details throughout the City of Dunwoody
- Utilized the training annex to host active attack response training for surrounding law enforcement agencies and medical staff
- Conducted Civilian Response and Casualty Care classes for civilians to prepare them for active shooter events

What we plan to do...

- Implement a Special Investigation Unit targeting vice crimes (prostitution, narcotics, gambling, etc.).
- Maintain and enhance our Silent Partners program to continue our crime fighting efforts
- Utilize training annex to host more intermediate and advanced classes including defensive tactics
- National Integrated Ballistic Information Network (NIBIN) - Implement the process in place with the ATF to submit shell casings. Continue processing our evidence from the two most recent years
- Conduct two Organized Retail Crime operations to focus on retail theft
- Increase and maintain our staffing levels

STRATEGIC GOAL 2

Promote responsible and balanced redevelopment

What we have done...

- Planning and Zoning assisted the Economic Development Department in obtaining grant funding from the ARC through the Livable Communities Initiative to create development scenarios in Perimeter Center
- The Dunwoody Village rezoning was completed
- Staff conducted a general cleanup of the City Code and presented over 21 text amendments, including adding more Entertainment Districts and establishing a consistent appeals process
- Adopted a new sign code
- Held over 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community

What we plan to do...

- Work with the teams to develop a vision for the future of Perimeter Center
- Take 244 Campus Drive and the Element Hotel plans and review and approve them
- Implement the new sign code and propose amendments as necessary
- Have High Street go vertical
- The code compliance department will work with business owners to reduce any standard temporary signs that are out of compliance
- Develop a business license process to ensure all business are complaint with the current year's requirement
- Update the vacant properties information and program
- Host 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community

STRATEGIC GOAL 3

Actively pursue comprehensive infrastructure improvements

What we have done...

- Completed over 2 miles of new sidewalk on Peeler Road, Tilly Mill Road, Mount Vernon Place, Perimeter Center East and Olde Village Run
- Added bike lanes on Tilly Mill Road and Peeler Road
- Resurfaced 18 lane miles of pavement
- Completed stormwater rehabilitation projects on Center Drive, Briers North Drive, Trapnell Drive and Old Spring House Lane
- Opened Waterford Property as a new neighborhood park and greenspace
- Opened former Austin School site as a community greenspace.
- Completed construction documents for Perimeter Center East Park
- Began Master Plan process for the Roberts Dr. and Vermack Rd. park properties.

What we plan to do...

- Complete the intersection improvement project at Spalding Drive and Chamblee Dunwoody Road
- Complete the Winters Chapel Path Phase I project
- Complete 12 lane miles of pavement resurfacing
- Complete sidewalk projects on Dunwoody Road and Dunwoody Park
- Begin utility relocation and construction for intersection improvements at Chamblee Dunwoody Road and Womack Road
- Complete the construction of the new park at Perimeter Center East
- Renovate the Veterans Memorial at Brook Run Park

STRATEGIC GOAL 4

Create an atmosphere in which businesses thrive

What we have done...

- Worked with the Finance Department to process \$1.8 million of CARES funding for a Small Business Grant Program
- The Dunwoody Art Commission was created and fourteen public art submissions have been approved. The Commission is funding two public art projects, an artistic Bike Rack and a Mural to be installed in Brook Run Park
- Formed the Economic Recover Advisory Committee to advise the City on long-term impacts of COVID-19 on Dunwoody's economy. The Committee identified two specific projects for further study: Entrepreneur & Small Business Strategy and the Hospitality Sector
- The Dunwoody Development Authority worked with Regency Centers to fund Furniture, Fixtures and Equipment for renovations at the Dunwoody Village Shopping Center
- Marketing Partnerships:
 - Coordinated with the Perimeter CID to publish the Atlanta Business Chronicle's Central Perimeter Market Report
 - 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 and Sandy Springs
 - Worked with the Communications Department to Host Ribbon Cuttings for Local Businesses
- Earned national recognition as winners of the 2021 Savvy Award for outstanding achievement in creating an economic development marketing campaign to lift local restaurants through the pandemic
- Worked with Economic Development to launch and promote "Midweek Music" - initiative to support local restaurants during the difficult lunch hour with roaming musicians playing every Wednesday in June

What we plan to do...

- Host 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community
- The Economic Development Department is leading a year-long community visioning process for the Perimeter Market called Edge City 2.0
- Urban Redevelopment Agency is marketing the 2.5 acre Georgetown Commercial Site for Redevelopment
- Continue to work with property owners to implement redevelopment within the Dunwoody Village and Georgetown commercial districts
- Welcome back to the Perimeter campaign, signs and digital ads used to encourage returning workers to shop, eat and spend local
- Work with Economic Development on promoting activities and investment in the Dunwoody Perimeter Market and Dunwoody Village

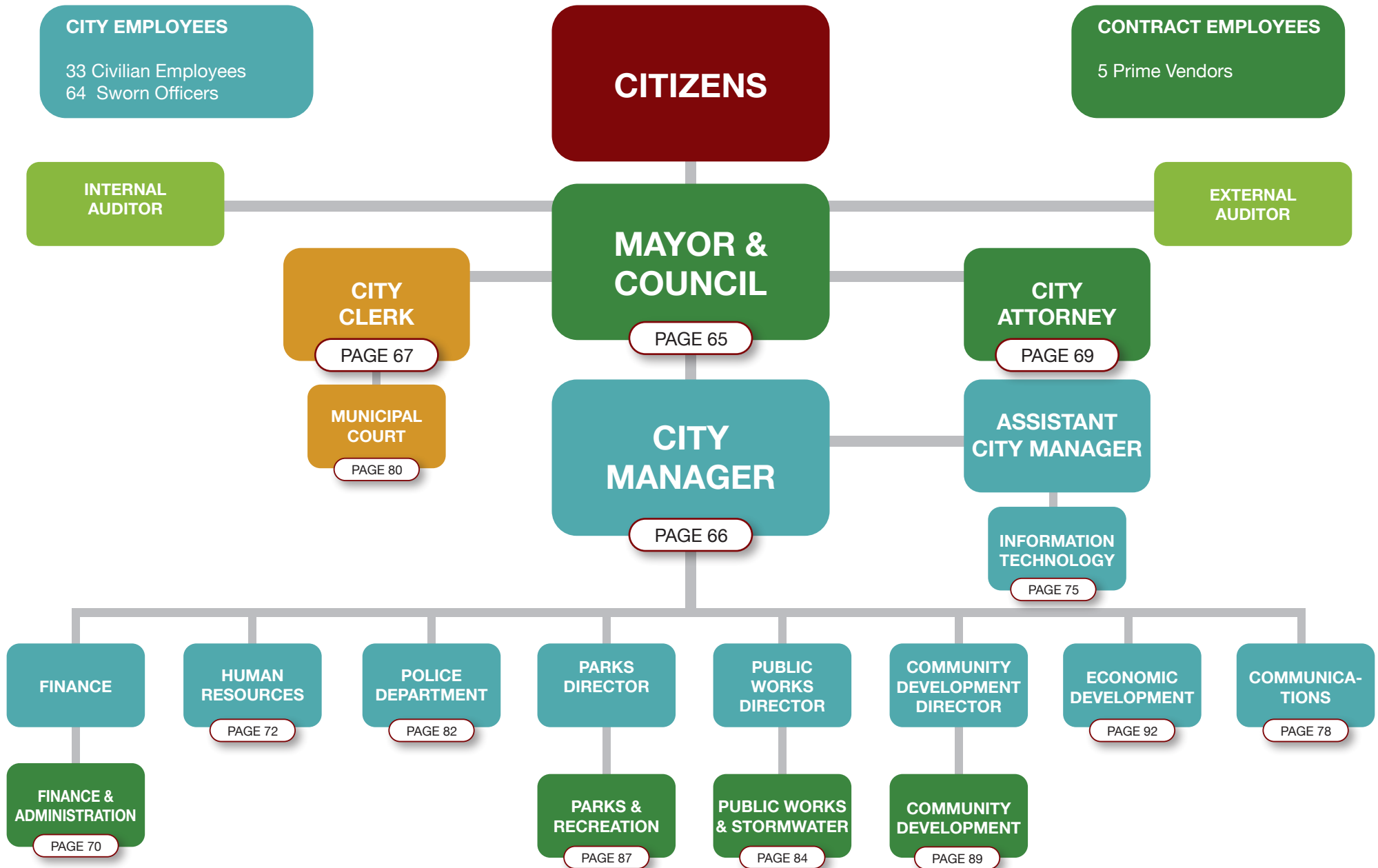




SECTION 2 FINANCIAL STRUCTURE, POLICY AND PROCESS



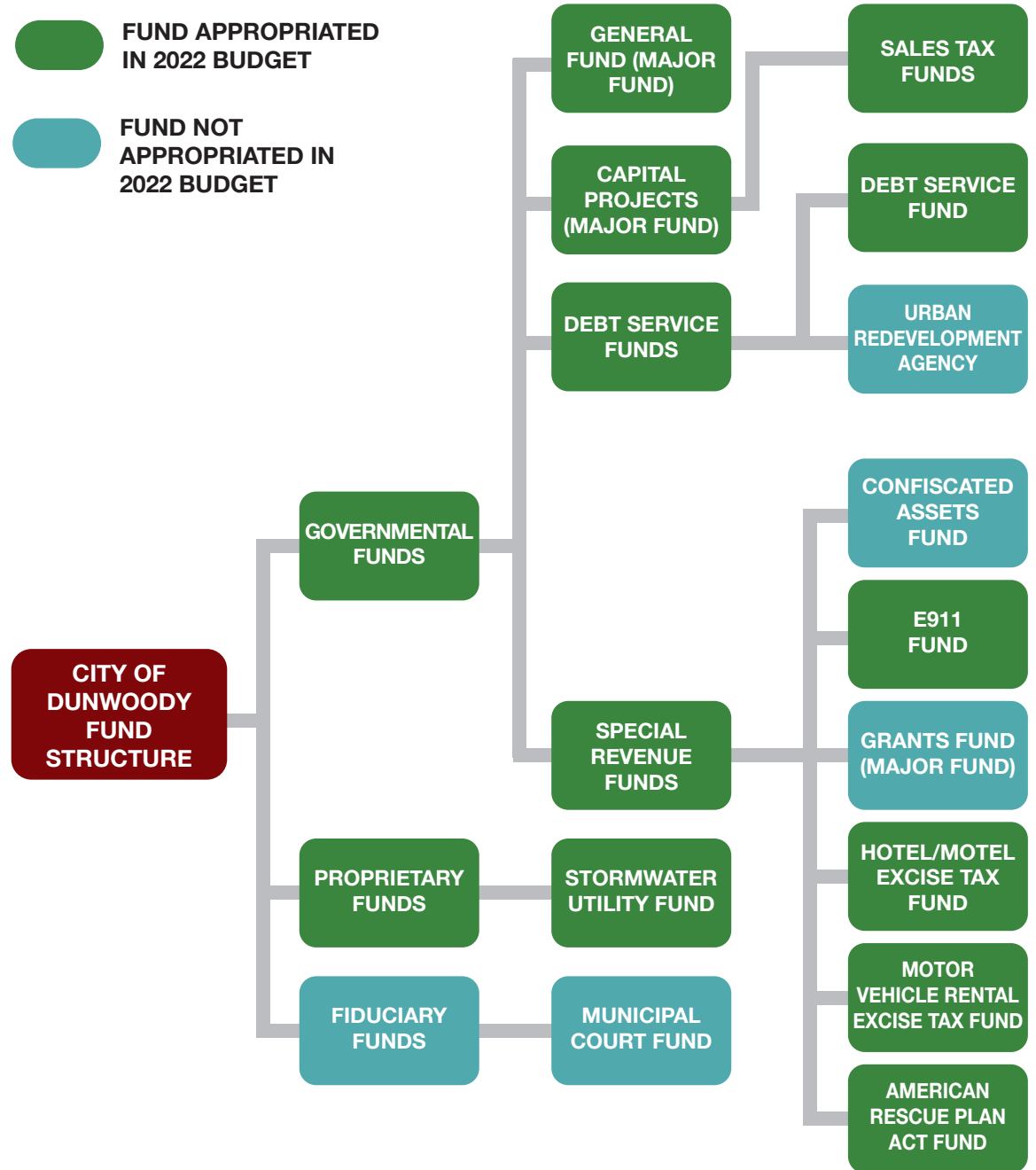
ORGANIZATIONAL CHART



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

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

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



FUND MAJOR REVENUE SOURCES AND SERVICES PROVIDED

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

GENERAL FUND

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

CAPITAL PROJECTS FUNDS

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

SPLOST Fund

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

DEBT SERVICE FUNDS

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

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

SPECIAL REVENUE FUNDS

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

Confiscated Assets Fund

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

E911 Fund

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

Grants Fund

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

Hotel/Motel Excise Tax Fund

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

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

Motor Vehicle Rental Excise Tax Fund

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

American Rescue Plan Act (ARPA) Fund

This fund accounts for monies received as part of the American Rescue Plan Act.

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.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

In conjunction with the annual independent audit, the city shall prepare and publish a Annual Comprehensive Financial report (ACFR). The city shall prepare the ACFR in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements. Annually, the city will submit its ACFR 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 2022, the city’s budget is balanced under scenario three.

BASIS OF BUDGETING

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

Modified Accrual Basis

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

Accrual Basis

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

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

LEVEL OF BUDGET ADOPTION AND CONTROL

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

BUDGET STABILIZATION RESOURCES

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

UTILIZATION OF PRIOR YEAR’S FUND BALANCE IN BUDGET

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

APPROPRIATION LAPSES AT YEAR END

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

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

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

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

CONTINGENCY LINE ITEM

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

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

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

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

CONTRIBUTIONS

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

ADMINISTRATIVE SERVICE FEE/COST ALLOCATION

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

ONE-TIME REVENUE SOURCES

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



OPERATING BUDGET POLICIES

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

BUDGET ALLOTMENTS

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

CAPITAL BUDGET

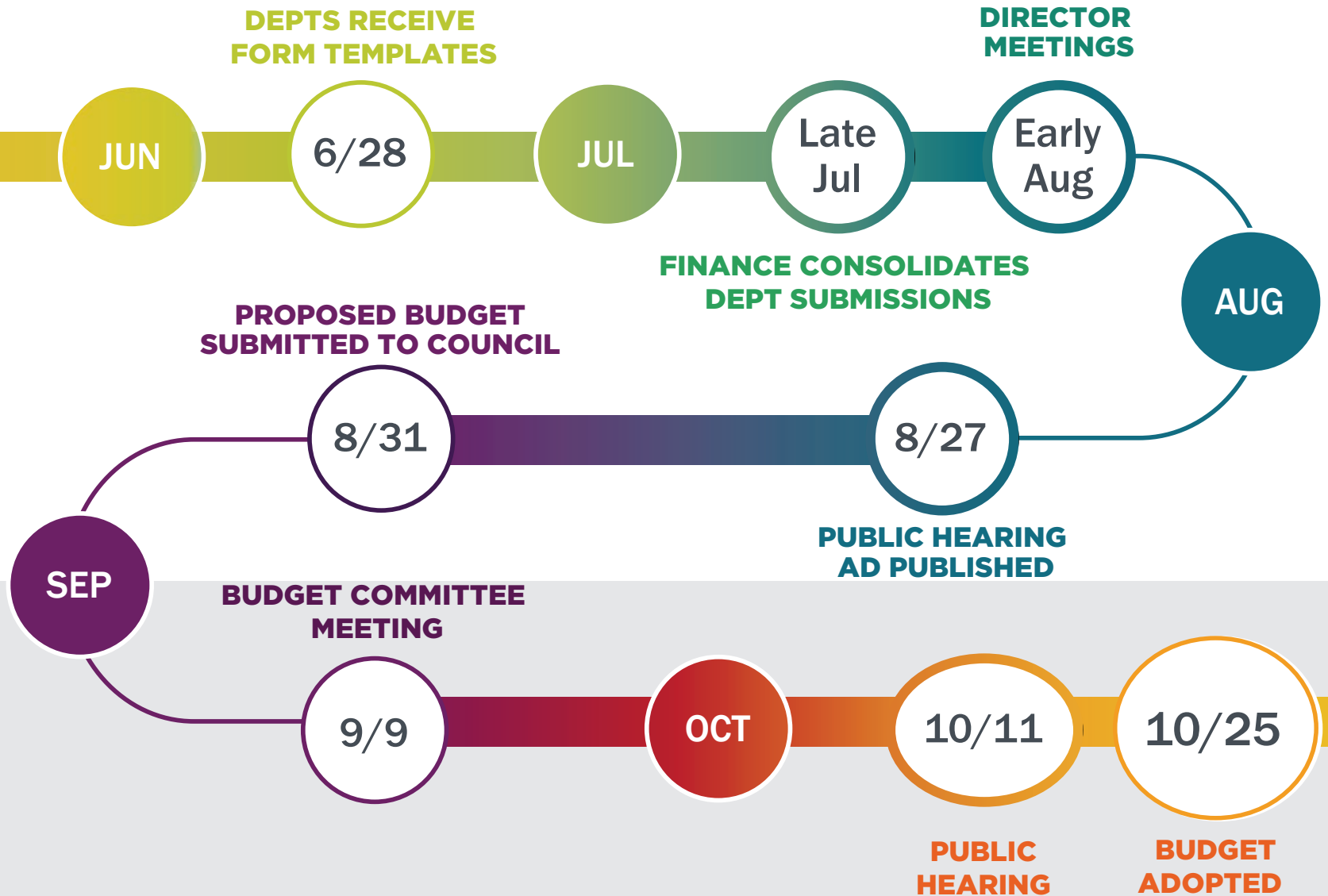
The Capital Projects Funds are used to accumulate resources available and expenditures approved for items that have an estimated life of five or more years including vehicles and large equipment. In providing additional detail on the criteria of operating vs. capital, projects that are appropriated may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

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

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

2022 Budget Calendar

Council Input







SECTION 3 FINANCIAL SUMMARIES



CONSOLIDATED FUND SUMMARY

REVENUE ANTICIPATIONS AND EXPENDITURE APPROPRIATIONS

	Special Revenue Funds						Capital Projects Funds			Enterprise Funds		Total Government	Elimination of Interfund Activity	Net Total Government
	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*	ARPA Fund	Debt Service Fund	SPLOST Fund*	Capital Projects Fund*	Stormwater Utility Fund				
Revenues														
Property Taxes	\$ 9,515,000											\$ 9,515,000		\$ 9,515,000
Business and Occupational Taxes	2,205,000											2,205,000		2,205,000
SPLOST							\$ 6,800,000					6,800,000		6,800,000
Insurance Premium Taxes	3,500,000											3,500,000		3,500,000
Franchise Fees	3,690,000											3,690,000		3,690,000
Other Taxes	781,000		\$ 1,960,000	\$ 73,000								2,814,000		2,814,000
Licenses and Permits	1,439,000											1,439,000		1,439,000
Court Fines	1,319,000											1,319,000		1,319,000
Intergovernmental Revenues (Grants)					440,000	5,300,000						5,740,000		5,740,000
Charges for Services	525,000	\$ 1,416,000								2,200,000		4,141,000		4,141,000
Contr & Don From Priv Sources	5,000											5,000		5,000
Other Revenues	395,000	1,000	500					1,000		2,000		399,500		399,500
Use of Prior Year Reserves	2,448,998											8,378,998		8,378,998
Subtotal	25,822,998	1,417,000	1,960,500	73,000	440,000	5,300,000	-	6,801,000	5,930,000	2,202,000	49,946,498	-	49,946,498	
Other Financing Sources														
Operating Transfer In from General Fund							\$ 1,176,482					\$ 1,176,482	\$ (1,176,482)	-
Operating Transfer In from Hotel/Motel	735,000											\$ 735,000	(735,000)	-
Operating Transfer In from Motor Vehicle Excise	73,000											\$ 73,000	(73,000)	-
Operating Transfer In from ARPA Fund	1,500,000											\$ 1,500,000	(1,500,000)	-
Total Other Financing Sources	2,308,000	-	-	-	-	-	1,176,482	-	-	-	3,484,482	(3,484,482)	-	
Total Revenues	\$ 28,130,998	\$ 1,417,000	\$ 1,960,500	\$ 73,000	\$ 440,000	\$ 5,300,000	\$ 1,176,482	\$ 6,801,000	\$ 5,930,000	\$ 2,202,000	\$ 53,430,980	\$ (3,484,482)	\$ 49,946,498	
Expenditures														
City Council	\$ 340,704											\$ 340,704	-	\$ 340,704
City Manager	595,390											595,390	-	595,390
City Clerk	214,548											214,548	-	214,548
Finance & Administration	2,090,813											2,090,813	-	2,090,813
IT	2,299,996											2,299,996	-	2,299,996
Human Resources	418,537											418,537	-	418,537
Communications	420,000											420,000	-	420,000
Legal	441,157							100,000				541,157	-	541,157
Facilities	453,454											453,454	-	453,454
Municipal Court	656,493											656,493	-	656,493
Police	10,271,201							661,140	530,000			11,462,341	-	11,462,341
E911		\$ 1,417,000										1,417,000	-	1,417,000
Public Works	2,825,900		368,000		440,000	800,000		5,939,860	5,400,000	\$ 2,202,000		17,975,760	-	17,975,760
Parks	3,578,141					3,000,000		100,000				6,678,141	-	6,678,141
Community Development	1,834,916											1,834,916	-	1,834,916
Economic Development	413,266											413,266	-	413,266
Contingency	100,000											100,000	-	100,000
Subtotal	26,954,516	1,417,000	368,000	-	440,000	3,800,000	-	6,801,000	5,930,000	2,202,000	47,912,516	-	47,912,516	
Other Financing Uses														
Operating Transfer Out to Debt Service	\$ 1,176,482											\$ 1,176,482	\$ (1,176,482)	-
Operating Transfer Out to Capital Projects												-	-	-
Operating Transfer Out to E911 Fund												-	-	-
Operating Transfer Out to Grants Fund												-	-	-
Operating Transfer Out to General Fund			\$ 735,000	\$ 73,000		1,500,000						2,308,000	(2,308,000)	-
Payments to Other Entities			857,500				\$ 1,111,782					1,969,282	-	1,969,282
Total Other Financing Uses	1,176,482	-	1,592,500	73,000	-	1,500,000	1,111,782	-	-	-	5,453,764	(3,484,482)	1,969,282	
Total Expenditures	\$ 28,130,998	\$ 1,417,000	\$ 1,960,500	\$ 73,000	\$ 440,000	\$ 5,300,000	\$ 1,111,782	\$ 6,801,000	\$ 5,930,000	\$ 2,202,000	\$ 53,366,280	\$ (3,484,482)	\$ 49,881,798	
Net	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,700	\$ -	\$ -	\$ -	\$ 64,700	\$ -	\$ 64,700	

* Denotes a Major Fund

STATEMENT OF REVENUES AND EXPENDITURES

	Audited FY 2020	2021 Prorata Based on June YTD	2021 As Amended	Approved FY 2022
Beginning Fund Balance	\$19,207,034	\$20,870,188	\$20,870,188	\$23,536,374
Revenues				
Property Taxes	9,192,100	9,423,000	9,423,000	9,599,000
Business and Occupational Taxes	3,194,266	2,326,000	2,326,000	2,408,000
Insurance Premium Taxes	3,728,621	3,500,000	3,500,000	3,500,000
Franchise Fees	3,677,345	3,600,000	3,600,000	3,690,000
Other Taxes	541,358	480,000	480,000	494,000
Licenses and Permits	1,608,517	1,382,000	1,382,000	1,439,000
Fines and Forfeitures	1,585,231	1,300,000	1,300,000	1,319,000
Other Revenues	547,384	609,000	609,000	400,000
Intergovernmental	0	0	0	0
Charges for Services	649,449	410,600	410,600	525,000
Other Financing Sources	0	615,000	615,000	0
Use of Prior Yr Reserves	0	2,051,186	2,051,186	2,448,998
Total Operating Revenue	24,724,271	25,696,786	25,696,786	25,822,998
Expenditures				
City Council	277,787	320,047	320,047	340,704
City Manager	509,019	530,459	530,459	595,390
City Clerk	198,039	283,010	283,010	214,548
City Attorney	637,393	420,000	420,000	420,000
Finance & Administration	1,785,669	1,989,086	1,989,086	2,090,813
Facilities	344,893	436,152	436,152	441,157
Human Resources	294,050	383,865	383,865	418,537
Information Technology	1,512,674	1,990,024	1,990,024	2,299,996
Communications	485,651	440,117	440,117	453,454
Municipal Court	546,454	616,748	616,748	656,493
Police	8,912,071	9,356,279	9,356,279	10,271,201
E-911	0	0	0	0
Public Works	2,564,995	2,684,412	2,684,412	2,825,900
Parks	2,998,547	3,356,974	3,356,974	3,578,141
Community Development	1,845,515	1,728,603	1,728,603	1,834,916
Economic Development	312,675	337,497	337,497	413,266
Contingency	0	100,000	100,000	100,000
Total Operating Expenditures	23,225,432	24,973,273	24,973,273	26,954,516
Other Financing Sources (Uses)				
Use of Prior Year Reserves		2,051,186	2,051,186	2,448,998
Proceeds from the sale of property	38,525	-	-	-
Transfers In	852,889	615,000	615,000	2,308,000
Transfers Out	(727,099)	(723,513)	(723,513)	(1,176,482)
Total Other Financing Sources (uses)	164,315	1,942,673	1,942,673	3,580,516
Fund Balance, December 31	\$20,870,188	\$23,536,374	\$23,536,374	\$25,985,372

Note: Fund balance is composed of appropriated but unexpended funds and collected revenues in excess of anticipations. This funding source is available for reallocation to the current year's budget.

GENERAL FUND REVENUE SUMMARY

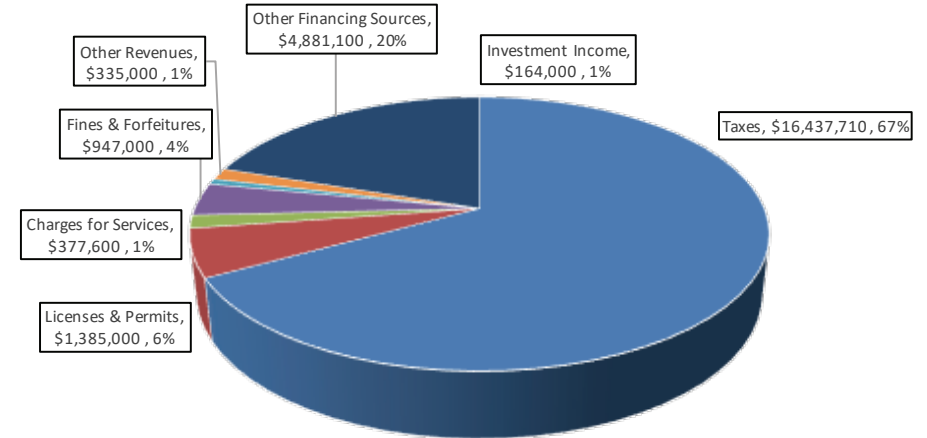
	2020 Actual	2021 Prorata Based on June YTD	2021 As Amended	2022 Approved
Taxes	\$ 20,333,690	\$ 19,329,000	\$ 19,329,000	\$ 19,691,000
Licenses & Permits	1,608,518	1,382,000	1,382,000	1,439,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	649,449	410,600	410,600	525,000
Fines & Forfeitures	1,585,231	1,300,000	1,300,000	1,319,000
Investment Income	89,606	80,000	80,000	80,000
Contr & Don From Priv Sources	7,886	5,000	5,000	5,000
Miscellaneous Revenue	449,892	524,000	524,000	315,000
Use of Prior Yr Reserves	-	2,051,186	2,051,186	2,448,998
Other Financing Sources	891,414	615,000	615,000	2,308,000
Total General Fund Revenues	\$ 25,615,686	\$ 25,696,786	\$ 25,696,786	\$ 28,130,998



GENERAL FUND REVENUE DETAIL

	2020 Actual	2021 Prorata Based on June YTD	2021 As Amended	2022 Approved
Real Property Tax	\$ 7,421,087	\$ 8,228,000	\$ 8,228,000	\$ 8,393,000
Personal Property Tax	386,371	358,000	358,000	356,000
Motor Vehicle	38,939	27,000	27,000	22,000
MV Title Ad Valorem Tx True Up	925,003	622,000	622,000	634,000
Intangibles (Reg & Recording)	218,983	105,000	105,000	110,000
Franchise Fees	3,677,345	3,600,000	3,600,000	3,690,000
Hotel/Motel Tax	-	-	-	-
Alcoholic Beverage Excise Tax	541,358	480,000	480,000	494,000
MVR Excise Tax	-	-	-	-
Excise Tax on Energy	172,752	76,000	76,000	77,000
Business & Occupation Tax	2,967,626	2,100,000	2,100,000	2,205,000
Insurance Premiums Tax	3,728,621	3,500,000	3,500,000	3,500,000
Financial Institutions Tax	226,640	226,000	226,000	203,000
Penalties & int on delinq tax	12,217	3,000	3,000	3,000
Pen & int on Del Taxes-Busines	16,749	4,000	4,000	4,000
Alcoholic Beverage Licenses	508,132	427,000	427,000	427,000
Other Licenses and permits	4,260	1,000	1,000	1,000
Small Cell Tower Fees - ROW	-	-	-	8,000
Planning & Zoning Fees	19,845	12,000	12,000	12,000
Bldg Structures & Equipment	1,052,055	924,000	924,000	970,000
OTC Inspections	125	-	-	-
Soil Erosion	-	-	-	-
Plan Review - Fire	24,100	18,000	18,000	21,000
Tree Bank	-	-	-	-
Local Govt Grants	-	-	-	-
Election Qualifying Fees	-	2,000	2,000	2,000
Special Police Svcs	20,935	11,000	11,000	11,000
Fingerprinting Fee	1,314	-	-	-
Public Safety-Other	71,949	50,000	50,000	50,000
Special Assessments	26,966	-	-	-
Streetlight Fees	501,719	296,600	296,600	311,000
Charges for services: Parking	1,477	1,000	1,000	1,000
Charges for Goods	-	-	-	-
Field Rental	-	-	-	100,000
Rec Program Fees	14,949	10,000	10,000	10,000
Pavilion Rentals	10,020	40,000	40,000	40,000
NSF Fees	120	-	-	-
Municipal Court Fines & Forfeitures	1,585,231	1,300,000	1,300,000	1,319,000
Interest Revenue	89,606	80,000	80,000	80,000
Contr & Don From Priv Sources	7,886	-	-	-
Explorer Donations	-	5,000	5,000	5,000
Rents and Royalties	227,134	184,000	184,000	184,000
Advertising Rental	17,286	34,000	34,000	34,000
Rental Income - 4800 Ashford Dunwoody	62,618	62,000	62,000	62,000
Reimb for damaged property	95,854	30,000	30,000	30,000
Other Charges For Svcs	1,880	1,000	1,000	1,000
Miscellaneous Revenue	45,120	213,000	213,000	4,000
Transfer In from Component Unit 960	-	-	-	-
Transfer In from MVR Tax Fund	89,166	65,000	65,000	73,000
Transfer In from Hotel Motel Fund	763,723	550,000	550,000	735,000
Transfer In from ARPA Fund	-	-	-	1,500,000
Proceeds from sale of property	38,525	-	-	-
Use of Prior Yr Reserves	-	2,051,186	2,051,186	2,448,998
Total Department Revenues	\$ 25,615,686	\$ 25,696,786	\$ 25,696,786	\$ 28,130,998
		(2,051,186)	(2,051,186)	\$ 2,540,012 (140,998)

GENERAL FUND REVENUES BY TYPE 2022



GENERAL FUND DEPARTMENT SUMMARY

	2020 Actual	2021 Prorata Based on June YTD	2021 As Amended	2022 Approved
City Council	277,787	320,047	320,047	340,704
City Manager	509,019	530,459	530,459	595,390
City Clerk	198,039	283,010	283,010	214,548
Finance & Administration	1,785,669	1,989,086	1,989,086	2,090,813
Facilities	344,893	436,152	436,152	441,157
Legal	637,393	420,000	420,000	420,000
Information Technology	1,512,674	1,990,024	1,990,024	2,299,996
Human Resources	294,050	383,865	383,865	418,537
Communications	485,651	440,117	440,117	453,454
Municipal Court	546,454	616,748	616,748	656,493
Police	8,912,071	9,356,279	9,356,279	10,271,201
E-911	-	-	-	-
Public Works	2,564,995	2,684,412	2,684,412	2,825,900
Parks & Recreation	2,998,547	3,356,974	3,356,974	3,578,141
Community Development	1,845,515	1,728,603	1,728,603	1,834,916
Economic Development	312,675	337,497	337,497	413,266
Contingency	-	100,000	100,000	100,000
Transfer Out to Debt Service	566,099	723,513	723,513	1,176,482
Total General Fund Expenditures	23,791,531	25,696,786	25,696,786	28,130,998

GENERAL FUND ACCOUNT SUMMARY

	2020 Actual	2021 Prorata Based on June YTD	2021 As Amended	2022 Approved
Personnel Services	10,224,855	11,031,214	11,031,214	12,458,707
Purchased & Contracted Services	11,049,541	11,697,576	11,697,576	12,300,479
Supplies	1,787,035	2,134,483	2,134,483	2,085,329
Other Costs	3,000	110,000	110,000	110,000
Capital Outlays	-	-	-	-
Debt Service	566,099	723,513	723,513	1,176,482
Transfers	161,000	-	-	-
Total General Fund Expenditures	23,791,531	25,696,786	25,696,786	28,130,998



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.

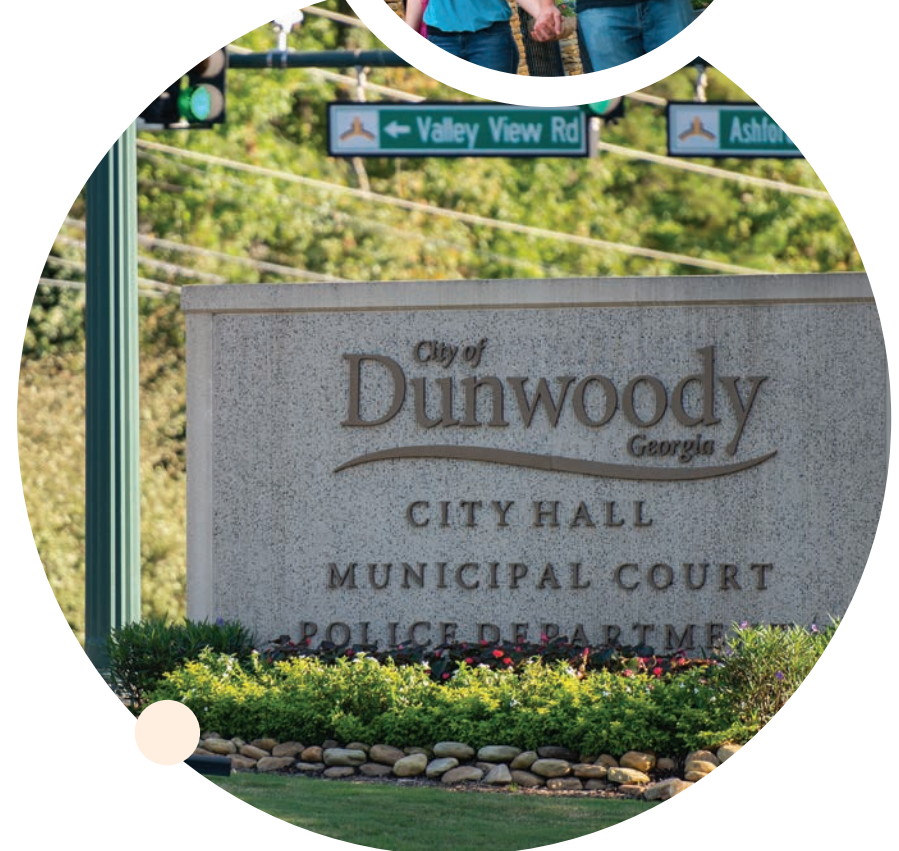
RATES AND CHARGES

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:

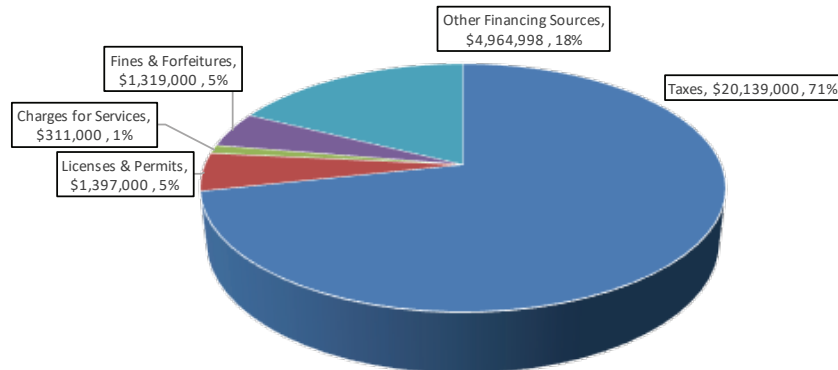
- The revenue source
- Legal authorization
- Method of collection
- Department responsible for collection
- Rate or charge history
- Total revenue history



GENERAL FUND MAJOR REVENUES

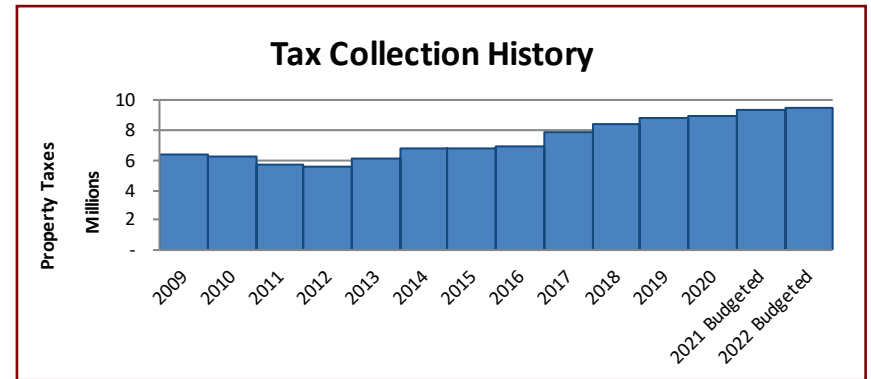
<i>Major Revenues (Top Ten)</i>	FY 2021 Amended Budget	FY 2022 Approved Budget	\$\$ Variance	% Variance
Taxes:				
Property Taxes	\$9,340,000	\$9,515,000	175,000	1.87%
Franchise Fees	3,600,000	3,690,000	90,000	2.50%
Alcohol Beverage Excise Taxes	480,000	494,000	14,000	2.92%
Business and Occupational Taxes	2,100,000	2,205,000	105,000	5.00%
Insurance Premiums Tax	3,500,000	3,500,000	-	0.00%
Hotel/Motel Taxes	550,000	735,000	185,000	33.64%
Licenses and Permits:				
Alcohol Beverage Licenses	427,000	427,000	-	0.00%
Building Permits	924,000	970,000	46,000	4.98%
Charges for Services:				
Streetlight Fees	296,600	311,000	14,400	4.86%
Fines and Forfeitures				
	1,300,000	1,319,000	19,000	1.46%
Total Major Revenues	22,517,600	23,166,000	648,400	2.88%
Other General Fund Revenues	3,179,186	4,964,998	1,785,812	56.17%
Total Revenues	\$ 25,696,786	\$ 28,130,998	\$ 2,434,212	9.47%

GENERAL FUND REVENUES BY TYPE 2022



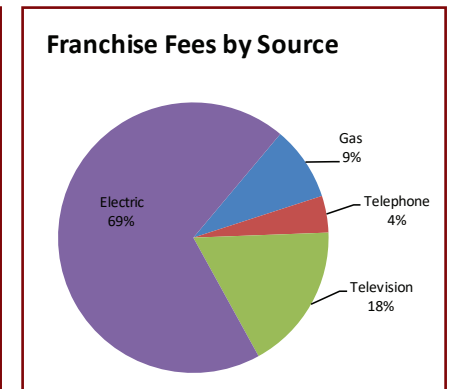
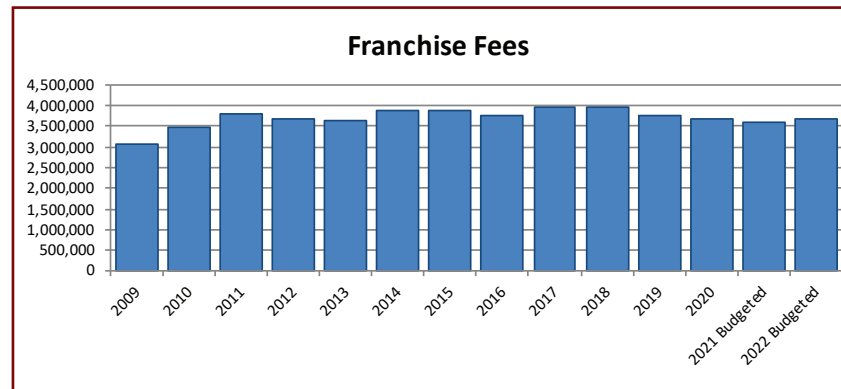
PROPERTY TAXES

The 2022 property taxes projection shows a decrease of 6.71%. The decrease is attributable to property values challenged by property owners with Dekalb County. Several commercial properties were adjusted down to reflect the new Fair Market Value.



FRANCHISE FEES

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

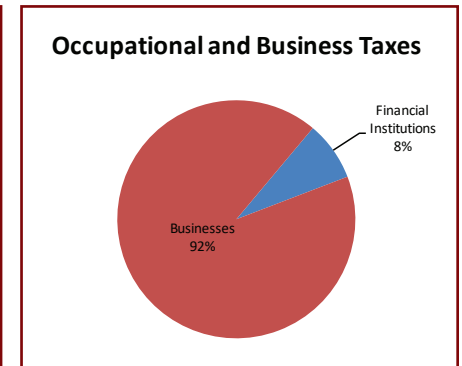


ALCOHOL BEVERAGE EXCISE TAXES

Alcohol beverage taxes are levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes imposed on the distribution of distilled spirits, malt beverages, and wine. Taxes are also imposed on the sale of distilled spirits by the drink. This category represents 1% of the total general fund revenues. The 2022 amount for beverage excise taxes was computed based on the current trend from retailers.

OCCUPATIONAL AND BUSINESS TAXES

Business taxes category includes revenues from businesses and financial institutions occupational license for conducting business within the city. This category represents ten (10%) of the total projected revenues for fiscal year 2022.



INSURANCE PREMIUMS TAXES

This category includes revenues from excise taxes on insurance premiums written by insurance companies conducting business within the City. Excise taxes on insurance premiums written by insurance companies conducting business within the City are allocated from the state to local governments based on current census data. Official census data is updated every ten years. Unless the State changes the tax system, this tax will remain flat until the next official census, only changing slightly due to growth in the industry. This category represents 10% of the total general fund revenues. The insurance premiums taxes for 2022 are estimated based on amounts received in prior years with an increase to reflect anticipated growth.

HOTEL/MOTEL EXCISE TAXES

Hotel/Motel taxes are excise taxes that are charged for rooms or accommodations furnished by hotels. This category represents two percent (2%) of total fund revenues. The 2022 estimate was based on 2021 collections from Hotels that were devastated by the COVID-19 impact on room rentals. This is currently projected to be down by 48% of the 2021 amended projection.



ALCOHOL BEVERAGE LICENSES

An Alcohol Beverage Privilege License is required for any establishment selling Alcohol Beverages for consumption on or off premises within the City limits of Dunwoody. The 2022 estimated amount is computed based on the current level of alcohol beverage license holders and is 2% of total projected revenues.

BUILDING PERMITS

All construction activities within the City must be permitted through the Community Development Department. This ensures that all construction is done in accordance with the codes set for the by the City of Dunwoody, Dekalb County, and the State of Georgia. The 2022 estimated amounts are 4% of the total projected revenues.

STREETLIGHT FEES

Street lights are installed on the City maintained streets of the City of Dunwoody by petition. In areas with underground utilities, street light poles are not installed as part of the normal electric service. Therefore, the cost of the electricity must be paid by homeowners or by the developer. The 2022 estimated amount are projections based on historical trend data and adjusted as needed for anticipated rate increases from Georgia Power.

STORMWATER MAJOR REVENUES

The 2022 estimates include the Municipal Cost Index (MCI) Percentage Increase. This index is designed to show the effects of inflation on the cost of municipal services.



CAPITAL PROJECT IMPROVEMENT PLAN

The City will prepare a five-year capital improvement plan (CIP) which will be updated annually. This plan will assist in the planning, acquisition, and financing of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than 3 years with an estimated total cost of \$50,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, computer systems, land acquisitions and heavy duty trucks.

Major capital projects will be budgeted in the Capital Improvement Fund consistent with all available resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

PROJECT LENGTH BUDGET

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and if available (O.C.G.A. 36-81-3).

BUDGET PREPARATION

Each department, in conjunction with the City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. Maintaining a list of these needed projects will provide a method of tracking and planning for the future needs of the City. Every effort will be made to identify those projects committed by the City Council through legislative action.

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

APPROPRIATIONS AT YEAR END

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





SECTION 4 CAPITAL DEBT



CAPITAL PROJECTS LISTING

	Projects 2017	Projects 2018	Projects 2019	Projects 2020	Projects 2021	Projects 2022
Recurring/Routine Capital Expenditures (Amended budget)						
Public Works Resurfacing and Roads Projects	\$ 2,970,000	\$ 3,006,393	\$ 5,272,449	\$ 4,637,044	\$ 6,012,434	\$ 8,274,860
Intersection Enhancements	1,250,000	595,000	300,000	1,355,682	800,000	1,820,000
Multi-Use Trails and Sidewalk Improvements and Additions	715,000	1,440,000	150,000	1,300,000	3,837,966	1,245,000
Public Safety Equipment	-	-	643,905	1,421,000	489,625	1,191,140
City Buildings	-	-	100,000	100,000	100,000	100,000
Parks Improvements	4,100,000	-	100,000	3,984,000	150,000	100,000
	<u>\$ 9,035,000</u>	<u>\$ 5,041,393</u>	<u>\$ 6,566,354</u>	<u>\$ 12,797,726</u>	<u>\$ 11,390,025</u>	<u>\$ 12,731,000</u>
Nonrecurring/Nonroutine Capital Expenditures (Amended budget)						
Traffic Calming	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Police Department Machinery and Equipment	-	-	15,000	-	-	-
Equipment for Detective	-	23,000	-	-	-	-
Patrol Officers Capital	-	90,000	-	-	-	-
MARTA Bus Shelter Replacement Brook Run	25,000	-	-	-	-	-
FIPP ⁽¹⁾ -2017 Unallocated Balance	250,000	-	-	-	-	-
FIPP ⁽¹⁾ -2018 Unallocated Balance	-	250,000	-	-	-	-
E-plan Software	-	25,000	-	-	-	-
Virtual Host Replacement	-	-	18,000	-	-	-
Storage Area Network (SAN) Replacement	-	-	95,000	95,000	-	-
Firewall Replacement and upgrade	-	-	-	72,000	-	-
Power Protection equipment for server room	-	-	-	15,000	-	-
PCMS Football Field Lighting	-	-	-	170,500	-	-
Ashford Dunwoody Commuter Trail Phase I - Hotel/Motel	-	-	-	250,000	-	-
Ashford Dunwoody Commuter Trail Phase II - Hotel/Motel	-	-	-	600,000	250,000	368,000
Path Connection to Central Parkway (Perimeter Park)	-	-	-	-	250,000	-
Gateway Signage	-	-	-	-	-	500,000
Perimeter Center East Park Improvements	-	-	-	-	-	3,000,000
	<u>\$ 375,000</u>	<u>\$ 388,000</u>	<u>\$ 128,000</u>	<u>\$ 1,202,500</u>	<u>\$ 500,000</u>	<u>\$ 3,868,000</u>
Total Capital Projects	<u>\$ 9,410,000</u>	<u>\$ 5,429,393</u>	<u>\$ 6,694,354</u>	<u>\$ 14,000,226</u>	<u>\$ 11,890,025</u>	<u>\$ 16,599,000</u>

⁽¹⁾ FIPP-Facilities Improvement Partnership Program

CAPITAL PROJECT FUNDING BY DEPARTMENT

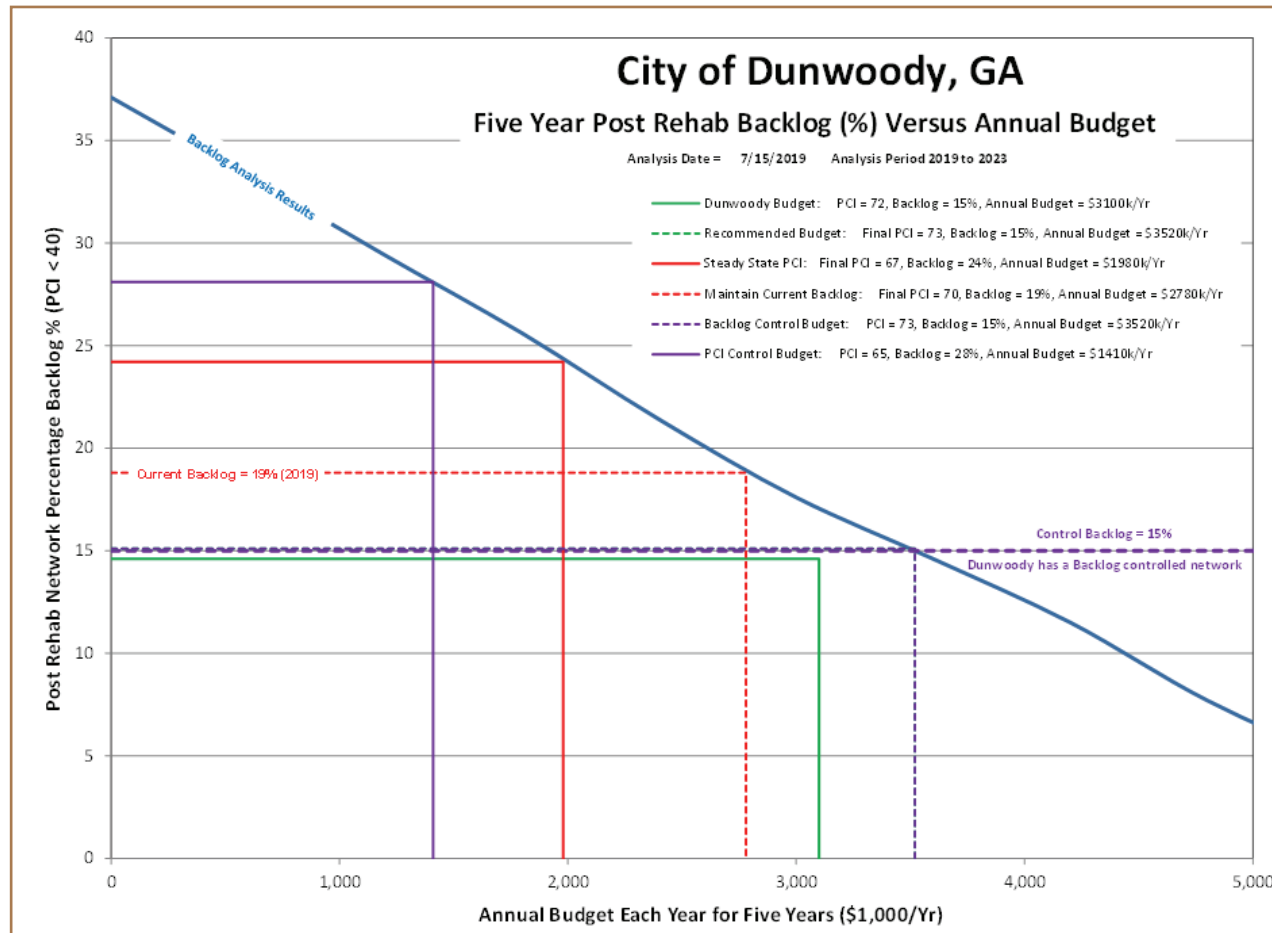
Department	ADOPTED BUDGETS						
	Projects 2016	Projects 2017	Projects 2018	Projects 2019	Projects 2020	Projects 2021	Projects 2022
General Government	\$ 578,200	\$ 275,000	\$ 250,000	\$ 213,000	\$ 300,000	\$ 100,000	\$ 100,000
Public Safety	381,200	-	113,000	658,905	494,319	489,625	1,191,140
Public Works	7,240,495	5,035,000	5,041,393	5,722,449	7,382,101	11,150,400	12,207,860
Recreation	519,000	4,100,000		100,000	225,000	150,000	3,100,000
Community Development	28,090	-	25,000	-	-	-	-
	\$ 8,746,985	\$ 9,410,000	\$ 5,429,393	\$ 6,694,354	\$ 8,401,420	\$ 11,890,025	\$ 16,599,000

OPERATIONAL IMPACT OF FY2022 CAPITAL PROJECTS

Project Name	Estimated Net Annual Impact of FY 2022 Capital Projects on Operating Budget						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total
General Government	100,000	-	-	-	-	-	-
Public Safety	1,191,140	-	-	-	-	-	-
Public Works	12,207,860	34,800	35,900	44,400	44,900	67,900	227,900
Recreation	3,100,000	63,000	64,890	66,841	68,845	70,910	334,486
Total Capital Projects & 5 Year Impact on Operational Budget	\$ 16,599,000	\$ 97,800	\$ 100,790	\$ 111,241	\$ 113,745	\$ 138,810	\$ 562,386

CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE RESURFACING CAPITAL PROJECT

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



Fiscal Year 2022 TRANSPORTATION CAPITAL PROJECT FUNDING
Focus on Connectivity

**CONCEPT AND
DESIGN PHASE
2022**

**Ashford Dunwoody Road Path
Phase II**
FY2022 \$368K Design and ROW Phase
Overall Project Budget \$1.6M

Tilly Mill Road Shared Use Path
FY2022 \$100K Design
FY2025 \$1.1M Anticipated Construction

**Tilly Mill Road Sidewalk – Peeler
Road to West Madison Drive**
FY2022 \$245K Design
FY2023 \$1.4M Anticipated
Construction

**CONSTRUCTION
PHASE
2022**

Peeler Road Shared Use Path
FY2022 \$600K Construction
Overall Project Budget \$750K

Vermack Road
Vanderlyn to Womack Road ADA
Improvements
FY2022 \$300K Construction
Overall Project Budget \$500K

**INTERSECTION
IMPROVEMENT
2022**

**Chamblee Dunwoody @
Womack Road**
FY2022 \$1.7M Construction
Overall Project Budget \$1.9M

**Chamblee Dunwoody @
Peeler Road**
FY2022 \$100K Design
FY2023 \$1.3M and FY2024 \$1.8M
Anticipated 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	\$ 3,312,099,507
Debt Limit 10% of Assessed Value	<u>\$ 331,209,951</u>
Debt Applicable to Debt Limit (at 12/31/20)	<u>\$ 14,202,658</u>
Unused Legal Debt Limit	\$ 317,007,293

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 2022 is \$300,561,506. This amount is based on the 2021 tax digest dated July 2021. The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. This means that when a majority of the voters in the City approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in amount that is sufficient to pay the bonds at maturity and the interest earned on the bonds.

Appropriations	BONDS		
	Principal	Interest	Total
Fiscal Year Ending December 31			
2022	799,251	310,292	1,109,543
2023	890,294	262,628	1,152,922
2024	955,119	244,110	1,199,230
2025	1,024,405	224,260	1,248,664
2026	1,098,451	202,984	1,301,435
2027	1,177,582	180,188	1,357,770
2028	1,262,143	155,765	1,417,908
2029	1,352,503	129,605	1,482,108
2030	1,449,053	101,588	1,550,642
2031	2,206,102	82,824	2,288,926
2032	426,017	38,765	464,782
2033	434,839	29,944	464,782
2034	443,842	20,940	464,782
2035	453,033	11,750	464,782
2036	230,022	2,369	232,391
	<u>\$ 14,202,658</u>	<u>\$ 1,998,012</u>	<u>\$ 16,200,670</u>

The City is obligated under an agreement through a financial institution to borrow funds from the Georgia Municipal Association for a city hall project. The total amount represents this note as of December 31, 2021. The interest rate on the note is 1.98%.

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

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





SECTION 5 DEPARTMENTAL BUDGET DETAIL



PERSONNEL POSITION CONTROL

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

Department	FY2020	FY2021	FY2022
City Manager	2	2	2
City Clerk	1	1	1
Finance & Administration	1	2	2
City Attorney	-	-	-
Municipal Court	4	4	4
Information Technology	-	-	1
Human Resources	2	2	2
Communications	-	2	2
Police	76	76	78
Public Works	1	1	1
Parks & Recreation	1	1	1
Community Development	1	1	1
Economic Development	1.7	1.7	2
Total Full-Time Equivalent Approved Positions	90.7	93.7	97.0

Positions that were added in FY2022 are as follows:

Information Technology - contract position was converted to IT Director

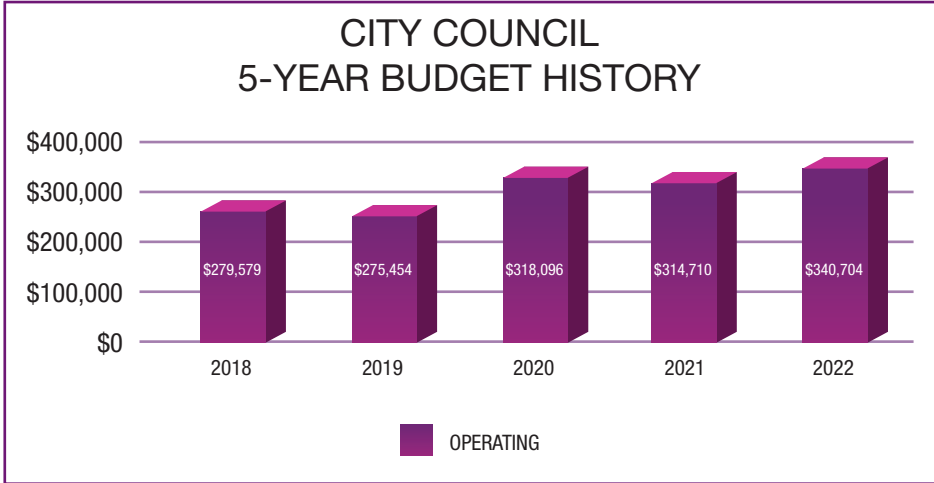
Police - previously unfunded positions were fully funded in FY2022

Economic Development - converted Business Retention and Cultural Development Manager from Part Time to Full Time



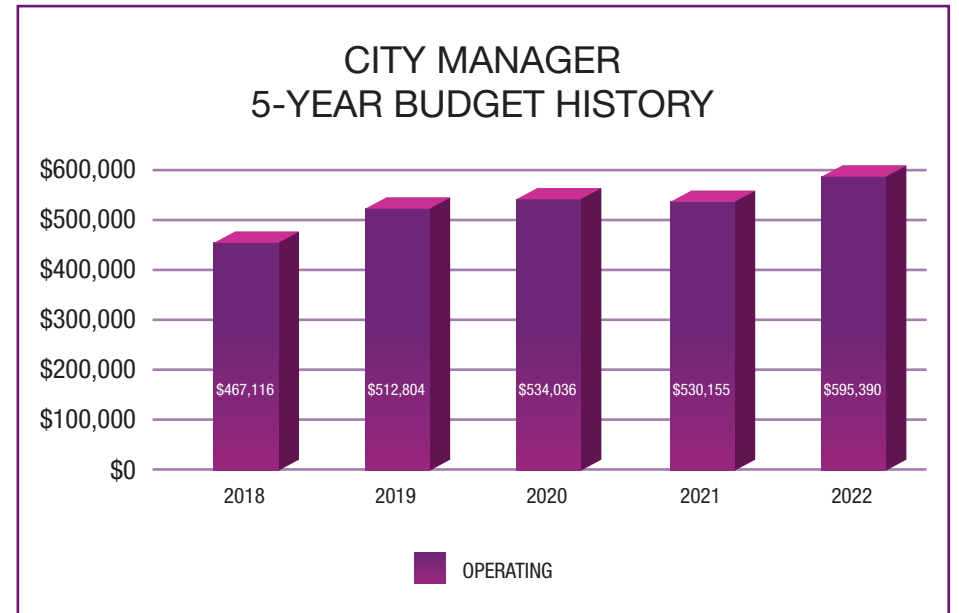
Function	The Dunwoody City Council is comprised of six members who represent three districts and a Mayor who serves the entire city. These seven members have an equal voice in governing the City. Council members serve four-year terms. Every other year three council seats are up for re-election. The Mayor 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 2021 Budget	\$320,047
FY 2022 Adopted Budget	\$340,704
Change from PY Budget	\$20,657
Reason(s) for Change	<ul style="list-style-type: none"> • Increase in group health insurance

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	88,000	88,000	88,000	88,000
512100.00 - Group Insurance	117,668	128,903	128,903	146,768
512200.00 - Social Security	4,678	5,457	5,457	5,456
512300.00 - Medicare	1,094	1,276	1,276	1,276
512700.00 - Worker's Compensation	99	161	161	177
521200.00 - Professional Services	6,822	5,000	5,000	9,000
521300.00 - Technical Services	-	1,000	1,000	1,000
522200.00 - Repairs & Maintenance	2,500	2,500	2,500	2,500
522300.00 - Rentals	-	-	-	-
523100.00 - Property/Liability Insurance	44,915	49,050	49,050	52,127
523200.00 - Communications	2,606	4,200	4,200	4,200
523400.00 - Printing & Binding	-	2,300	2,300	2,300
523500.00 - Travel	513	8,700	8,700	6,700
523600.00 - Dues & Fees	110	3,000	3,000	3,000
523700.00 - Education & Training	50	9,800	9,800	6,500
531100.00 - Supplies	3,883	4,000	4,000	5,000
531300.00 - Food	3,251	2,000	2,000	2,000
531400.00 - Books & Periodicals	115	700	700	700
531600.00 - Small Equipment	1,482	4,000	4,000	4,000
	277,787	320,047	320,047	340,704



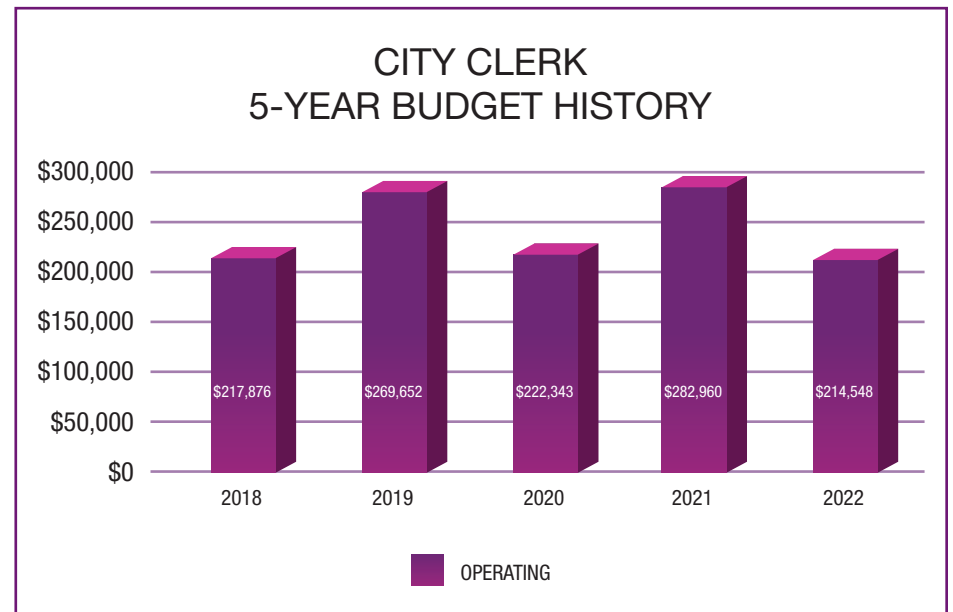
Function	The City Manager oversees the day-to-day operations of all City departments and supervises the department heads. In addition, he prepares a draft city budgets each year with the options for Council consideration. He researches and makes recommendations about topics of interest to the City Council. 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 2021 Budget	\$530,459
FY 2022 Adopted Budget	\$595,390
Change from PY Budget	\$64,931
Reason(s) for Change	<ul style="list-style-type: none"> Approved pay increase, plus an increase in Education & Training

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	358,746	369,326	369,326	400,379
512100.00 - Group Insurance	44,882	46,992	46,992	50,051
512300.00 - Medicare	5,317	5,288	5,288	5,805
512400.00 - Retirement	74,272	73,582	73,582	83,044
512400.01 - 401a Match	14,203	14,229	14,229	16,015
512700.00 - Worker's Compensation	801	1,330	1,330	1,463
521200.00 - Professional Services	-	-	-	-
522200.00 - Repairs & Maintenance	-	-	-	-
523200.00 - Communications	1,369	-	-	-
523400.00 - Printing & Binding	-	-	-	-
523500.00 - Travel	4	1,000	1,000	4,000
523600.00 - Dues & Fees	2,186	4,327	4,327	7,332
523700.00 - Education & Training	-	1,000	1,000	12,000
531100.00 - Supplies	3,396	1,000	1,000	3,000
531300.00 - Food	24	1,000	1,000	1,000
531400.00 - Books & Periodicals	374	385	385	301
531600.00 - Small Equipment	445	1,000	1,000	1,000
579000.00 - Contingency	3,000	10,000	10,000	10,000
	509,019	530,459	530,459	595,390



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 2021 Budget	\$283,010
FY 2022 Adopted Budget	\$214,548
Change from PY Budget	-\$68,462
Reason(s) for Change	<ul style="list-style-type: none"> Decrease in professional services due to no costs associated with a 2022 election.

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	122,189	121,695	121,695	136,976
512100.00 - Group Insurance	11,096	11,302	11,302	12,252
512300.00 - Medicare	1,864	1,803	1,803	1,986
512400.00 - Retirement	20,998	21,387	21,387	23,560
512400.01 - 401a Match	4,845	4,974	4,974	5,479
512700.00 - Worker's Compensation	135	219	219	241
521200.00 - Professional Services	3,830	70,000	70,000	5,000
521300.00 - Technical Services	800	1,300	1,300	1,300
522200.00 - Repairs & Maintenance	28,977	36,180	36,180	13,604
523200.00 - Communications	1,122	1,000	1,000	1,000
523300.00 - Advertising	-	1,500	1,500	1,500
523400.00 - Printing & Binding	-	1,000	1,000	1,000
523500.00 - Travel	1,078	3,750	3,750	3,750
523600.00 - Dues & Fees	210	330	330	330
523700.00 - Education & Training	-	3,320	3,320	3,320
531100.00 - Supplies	519	1,500	1,500	1,500
531300.00 - Food	376	1,000	1,000	1,000
531400.00 - Books & Periodicals	-	250	250	250
531600.00 - Small Equipment	-	500	500	500
542000.00 - Machinery & Equipment	-	-	-	-
	198,039	283,010	283,010	214,548



2021 ACCOMPLISHMENTS

- Performed all aspects of work related to the November 2021 General Election, including publication of all required ads, qualifying of candidates for office, and received all candidate filing documents to ensure compliance with state law
- The City Clerk’s Office continues working with all departments to ensure records are purged or retained in compliance with the Local Government Retention Schedule
- Coordinated training for various City boards, with the training provided by the City Attorney’s office and outside legal counsel
- The Clerk’s Office continues working with our department directors and with other municipalities to recommend proposed revisions to the Georgia Local Government Retention Schedule
- Served as a member of the Wellness Committee and attended all meetings
- Provided support to Mayor, Council, and all City departments
- Responded to all open records requests pursuant to the Georgia Open Records Act
- Continued oversight of Municipal Court

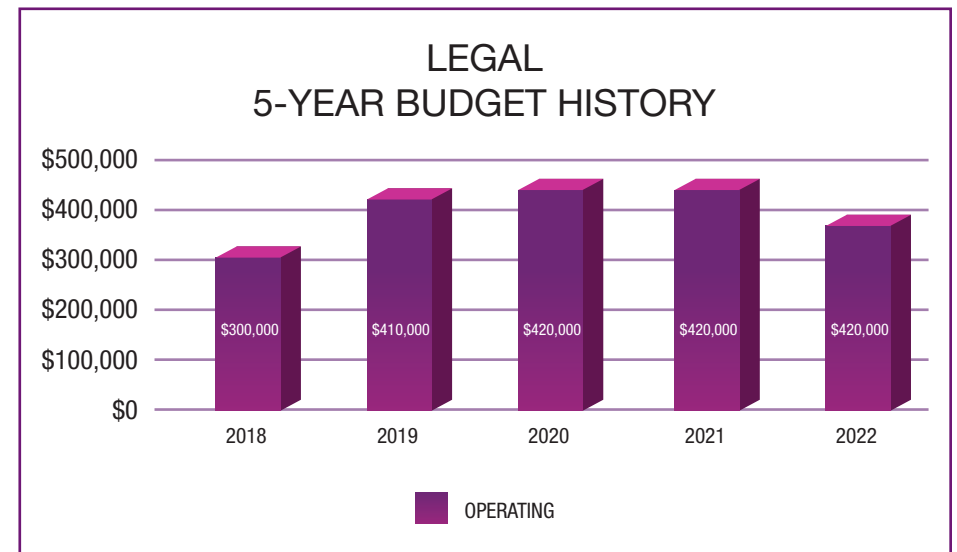
2022 GOALS AND OBJECTIVES

- 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 staff training for new version of OnBase

Key Performance Indicators	Actual FY 2018	Actual FY 2019	Actual FY 2020	YTD (Sep 2021) FY 2021
Number of agendas published by 5:00 p.m. Thursday prior to City Council Meeting	29	29	35	*
Number of ordinances and resolutions digitized within one week of Council action	55	64	46	*
Number of open records requests	3,671	4,431	3,769	3,292

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 and direction of the City Council.
Current FY 2021 Budget	\$420,000
FY 2022 Adopted Budget	\$420,000
Change from PY Budget	\$0
Reason(s) for Change	N/A

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
521200.00 - Professional Services	36,405	120,000	120,000	120,000
521200.01 - Prof Svcs-Legal	224,832	200,000	200,000	200,000
521200.02 - Prof Svcs-Litigation	375,538	100,000	100,000	100,000
523200.00 - Communications	457	-	-	-
531100.00 - Supplies	48	-	-	-
531300.00 - Food	113	-	-	-
531600.00 - Small Equipment	-	-	-	-
	637,393	420,000	420,000	420,000



2021 ACCOMPLISHMENTS

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

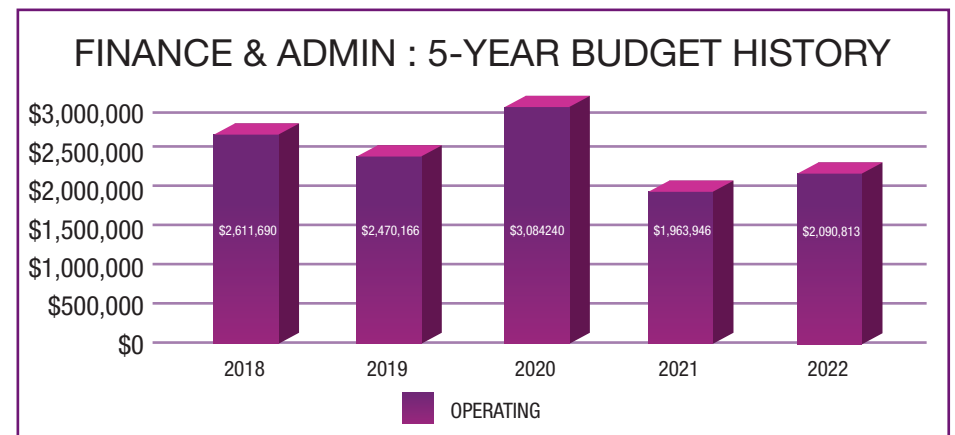
2022 GOALS AND OBJECTIVES

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

FINANCE & ADMINISTRATION

Function	The Finance and Administration Department is responsible for all financial operations, contract administration, physical plant, administrative and facility services and coordinating the annual audit. The divisions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Purchasing, Contract Administration, Human Resources, and Facilities.
Positions	2 Full Time Employees and Consultants
Mission Statement	To provide all stakeholders in a transparent and efficient manner with professional, courteous, and reliable services that are timely and accurate. The department is responsible for all financial operations, information technology, contract administration, administrative services, facility services, and coordinating the annual audit.
Current FY 2021 Budget	\$1,988,587
FY 2022 Adopted Budget	\$2,090,813
Change from PY Budget	\$102,226
Reason(s) for Change	<ul style="list-style-type: none"> Increase in Property/Liability Insurance due to change in allocation, and increase in Official/ Admin Services for additional services for special projects.

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
Regular Salaries	198,762	247,692	247,692	266,151
Group Insurance	31,421	52,183	52,183	55,141
Medicare	2,930	3,599	3,599	3,859
Retirement	31,648	42,689	42,689	45,778
401a Match	7,275	9,928	9,928	10,646
Worker's Compensation	184	616	616	678
Other Employee Benefits	(229)	5,000	5,000	5,000
Official/Admin Svcs	1,059,730	1,132,770	1,132,770	1,200,000
Professional Services	69,190	65,500	65,500	71,000
Technical Services	91,422	74,000	74,000	54,700
Repairs & Maintenance	26,566	50,500	50,500	-
Rentals	4,260	-	-	4,320
Property/Liability Insurance	76,986	81,750	81,750	133,215
Communications	8,386	7,300	7,300	7,000
Advertising	1,211	3,880	3,880	2,000
Printing & Binding	4,500	6,580	6,580	6,000
Travel	-	5,500	5,500	5,000
Dues & Fees	50,606	52,000	52,000	53,425
Education & Training	1,056	3,500	3,500	3,500
Other Purchased Services	104,502	104,500	104,500	112,000
Supplies	11,730	12,100	12,100	16,800
Food	3,271	20,000	20,000	29,800
Books & Periodicals	-	1,000	1,000	800
Small Equipment	262	6,000	6,000	4,000
	1,785,669	1,988,587	1,988,587	2,090,813



2021 ACCOMPLISHMENTS

- Received the 2020 Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and the 2021 Distinguished Budget Award from Government Finance Officers Association.
- Worked with IT department to implement transfers with encrypted files at rest and in transit for payments to vendors; also worked with IT department to migrate Tyler Incode to the Cloud.
- Attended all meetings with the Audit Committee, Budget Committee and the Retirement Committee.
- Secured second platform for payments in Concur.
- Funded over \$2.3 million in CARES II grants to assist non-profits and small businesses.
- Successfully obtained favorable interest rates for financing of the Vermack properties.
- Started the Risk Program to help mitigate current and potential liabilities.

2022 GOALS AND OBJECTIVES

- Obtain and receive the 2021 Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and the 2022 Distinguished Budget Award from Government Finance Officers Association.
- Work with bank and Incode to make reconciliations more automated.
- Re-bid Financial Services for Municipal Financing Sources.
- Exploring options for improvements to electronic payments for Business Licenses.
- Upgrade current version of Tyler Incode to Version 10.

KEY PERFORMANCE INDICATORS

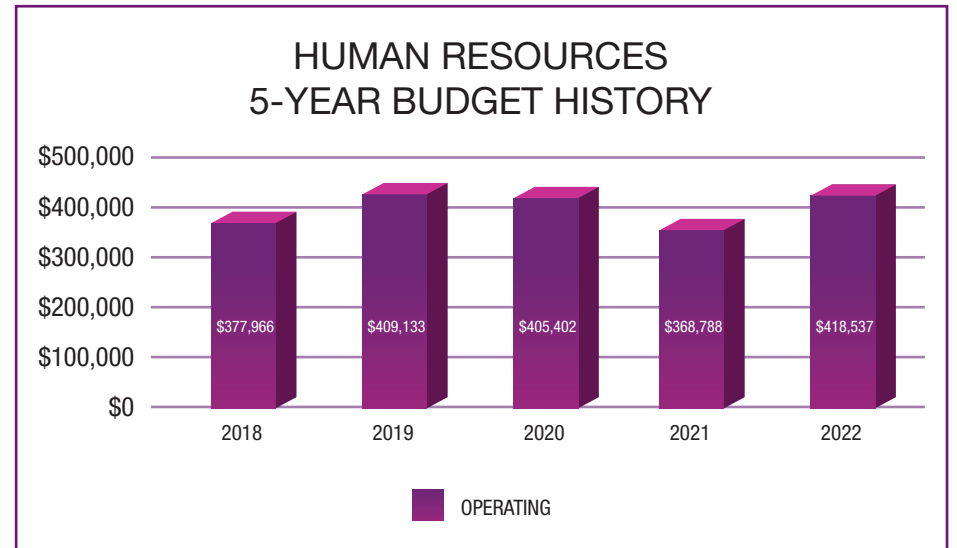
Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2018	Actual FY 2019	Actual FY 2020	YTD (Sep 2021) FY 2021
Number of new licenses issued	225	146	182	227
Number of license renewals issued	2,870	2,287	2,155	3,200
Numer of invoices paid ⁽¹⁾				2,744
Number of insurance claims received ⁽¹⁾				19

HUMAN RESOURCES DIVISION

Function	The Human Resources Division is responsible for providing support to department managers and employees regarding employment, training, employee relations, benefits, compensation and safety in order to attract, develop, motivate and retain a diverse workforce within a supportive work environment.	
Positions	2 Full Time Employees	
Mission Statement	To provide outstanding customer service and stewardship of resources in attracting, selecting, and retaining a high performing, diverse workforce.	
Current FY 2021 Budget	\$383,865	
FY 2022 Adopted Budget	\$418,537	
Change from PY Budget	\$34,672	
Reason(s) for Change	<ul style="list-style-type: none"> Increase in professional services for salary survey. 	

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	182,022	190,680	190,680	205,956
512100.00 - Group Insurance	33,966	42,420	42,420	44,863
512300.00 - Medicare	2,703	2,787	2,787	2,986
512400.00 - Retirement	30,445	33,055	33,055	35,424
512400.01 - 401a Match	4,974	7,687	7,687	8,238
512700.00 - Worker's Compensation	206	336	336	370
512900.00 - Other Employee Benefits	-	6,650	6,650	6,250
512900.01 - OEB: Wellness	3,850	20,600	20,600	20,600
521200.00 - Professional Services	19,300	15,000	15,000	37,000
521300.00 - Technical Services	2,164	5,200	5,200	10,900
523200.00 - Communications	1,007	100	100	100
523300.00 - Advertising	-	1,500	1,500	1,500
523400.00 - Printing & Binding	59	500	500	500
523500.00 - Travel	-	1,000	1,000	1,000
523600.00 - Dues & Fees	622	1,250	1,250	1,250
523700.00 - Education & Training	12,381	52,100	52,100	38,600
531100.00 - Supplies	351	1,000	1,000	1,000
531300.00 - Food	-	-	-	-
531400.00 - Books & Periodicals	-	-	-	-
531600.00 - Small Equipment	-	2,000	2,000	2,000
	294,050	383,865	383,865	418,537



2021 ACCOMPLISHMENTS

- At the start of this year, the Human Resources Department managed a transition to a new workers' compensation carrier. The new carrier is providing better claims administration and an improved service level for the City's injured employees.
- The Human Resources Department created and published a new performance management system. The new system will encourage more meaningful conversation between the employee and the supervisor about employee performance, while reducing the time spent on the administrative paperwork process.
- The Human Resources Department worked with the Police Department on promotional processes for two Sergeants, one Lieutenant, one Major and one Deputy Chief.
- This fall, the Human Resources Department provided all City employees with annual training on the City's harassment, discrimination and retaliation policies.
- The Human Resources Department continues to chair the City's Wellness Committee, which promotes the Wellness Program. The focus for this year is nutrition, and 12 videos from a Registered Dietitian Nutritionist were published in the 2021 Nutrition Series. In addition, a flu vaccine clinic and biometric screenings were held this fall.
- The Human Resources Department also continues to manage report intake, contact tracing and recordkeeping of COVID cases and exposures for City staff. There were 38 cases/exposures reported to Human Resources this year.

- Other Human Resources accomplishments included conducting a salary survey and adjusting the City's pay scale to ensure that the City remains in a competitive position; publishing Total Compensation Statements to employees to keep them apprised of their total compensation inclusive of benefits; completing the performance evaluation process and implementing Cost of Living Adjustments (COLAs) for all City employees; conducting an annual review of all City job descriptions and making appropriate updates; publishing the 2021 Employee Handbook; coordinating an employee appreciation breakfast this summer; and, filling ten open positions (through October 2021).

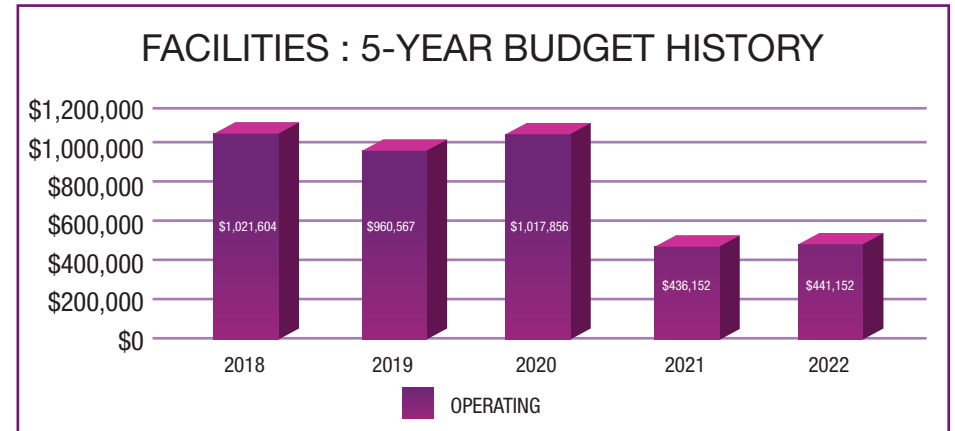
2022 GOALS AND OBJECTIVES

- Follow compensation trends to ensure that the City maintains a competitive position for both recruitment and retention purposes
- 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

FACILITIES

Function	The Facilities operation was split out from the Finance and Administration department so the operating expenses of the Facilities department could be tracked separately.
Positions	None
Mission Statement	The Facilities department covers the safety and preservation of City facilities and the general maintenance related to that function.
Current FY 2021 Budget	\$436,152
FY 2022 Adopted Budget	\$441,157
Change from PY Budget	\$5,005
Reason(s) for Change	<ul style="list-style-type: none"> Increase in repairs and maintenance and utilities is due to operational costs for City facilities being moved to this department.

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
Professional Services	5,477	-	-	-
Technical Services	-	-	-	-
Repairs & Maintenance	145,074	190,686	190,686	218,916
Rentals	21,592	23,000	23,000	15,336
Property/Liability Insurance	33,726	38,150	38,150	1
Communications	-	1,416	1,416	1,416
Supplies	9,914	30,000	30,000	15,000
Utilities	128,762	152,200	152,200	190,488
Gasoline	-	-	-	-
Diesel	348	700	700	-
Small Equipment	-	-	-	-
Buildings	-	-	-	-
City Hall Building Improvement	-	-	-	-
Machinery & Equipment	-	-	-	-
Transfers Out-Debt *	566,099	-	-	-
Transfers Out - Capital	-	-	-	-
	910,992	436,152	436,152	441,157



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	1 Full Time Employee and 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 2021 Budget	\$1,990,024
FY 2022 Adopted Budget	\$2,299,996
Change from PY Budget	\$309,972
Reason(s) for Change	<ul style="list-style-type: none"> Increase in salary and benefits due to converting the contract IT Manager position to the IT Director, which is a full time City employee. Increase in repairs and maintenance due to consolidation of annual software license agreements from other departments to this one.

2021 IT ACCOMPLISHMENTS

- The IT department accomplished the following for fiscal year 2021:
- Added an additional primary storage system and virtual host
- Completed the process of transitioning to Azure Government for cloud replication to ensure availability and security
- Completed upgrade to Fortinet Firewalls
- Completed rollout of new laptops for Police Department
- Transitioned all desktops to laptops
- Completed the upgrade for Council Chambers technology
- Completed the transition to WorkSpace One for MDM Solution and to AT&T Firstnet for phones
- Completed migration to Sentinel One
- Completed the Tornado Siren at Brook Run upgrade
- Completed the power redundancy project at City Hall
- Completed the upgrade to video/security system
- Added Cameras at Spruill Art Center
- Configured Voicemail to Email
- Completed Tyler Incode migration to the cloud
- Restored the Netwrix server
- Migrated Email to the Cloud
- Migrated Licensing Management to new vendor
- Migrated Barracuda to the Cloud
- Close to completion for migration of CityWorks to the cloud for accessibility
- Began the process to migrate Hyland OnBase to the cloud for accessibility
- Began the process to upgrade the backend phone system
- Scheduled Security Assessment
- Configured Single Sign on for ArcGIS Online
- Maintained an SLA response and resolved rate of over 90%.

2021 GIS ACCOMPLISHMENTS

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

- Smartmap Application Migration to ArcGIS Online Platform
- Further integrate GIS and Cityworks, streamline workflows, and configure single sign-on across both platforms.
- Address Canvassing and Mapping (proactive work began with staff expansion - GIS Technician)
- GIS Server upgrade and redundancy
- Storm Water and Road Easement cataloging and mapping- completed and ongoing process
- Zoning Case Entitlement Record Keeping and Mapping – close to completion
- GIS Outreach Program for city staff and citizen engagement – in progress

2022 IT GOALS AND OBJECTIVES

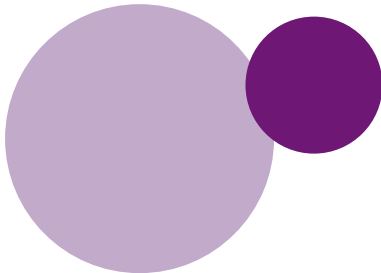
The IT department has the following goals for fiscal year 2022:

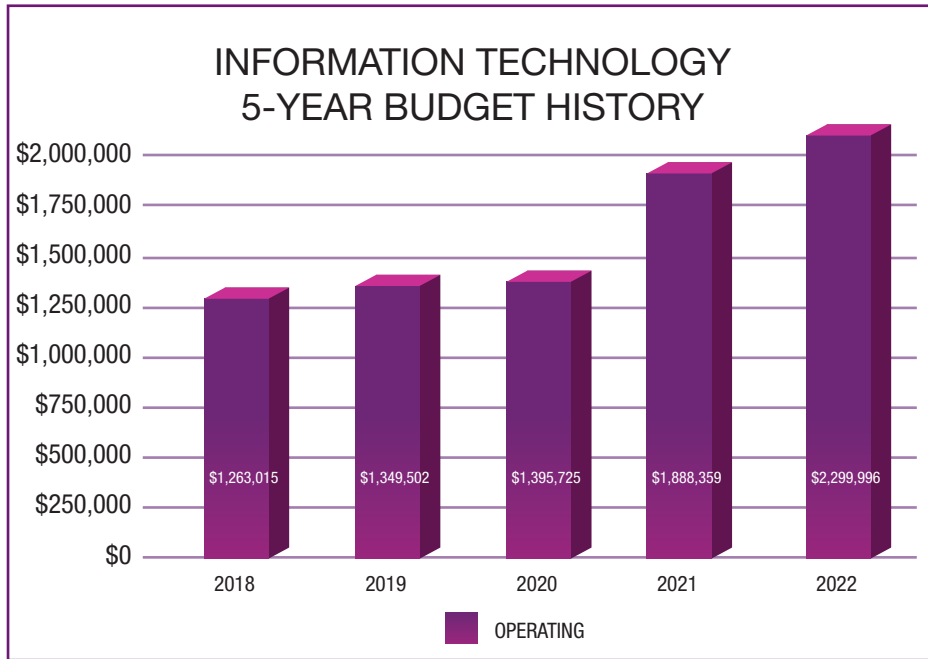
- Complete any remaining projects from 2021
- Security Assessment
- Configure SharePoint for migration to cloud
- Configure new GIS ticketing system
- Configure Duo Two Factor Authentication
- Additional Security Enhancements
- Network redundancy at City Hall
- Upgrade all End-of-Life Switches
- Begin preparation for GMIS Accreditation

2022 GIS Goals

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

- Formal GIS Outreach Program (targeted training, demos, other outreach)
- 3D Analysis and Tools for Buildings and Tree / Tree Canopy
- GIS Redundancy (utilizing AGOL)
- Address Canvassing and Mapping to support operations and NG9-1-1
- NG9-1-1 Next Generation 911 and Other Public Safety Initiatives
- Waze 2-Way Integration





Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	-	-	-	145,250
512100.00 - Group Insurance	-	-	-	32,810
512300.00 - Medicare	-	-	-	2,106
512400.00 - Retirement	-	-	-	24,984
512400.01 - 401a Match	-	-	-	5,810
512700.00 - Worker's Compensation	-	-	-	625
521100.01 - Official/Admin Svcs	837,877	904,835	904,835	785,889
521200.00 - Professional Services	-	-	-	16,000
521300.00 - Technical Services	27,040	67,200	67,200	42,800
522200.00 - Repairs & Maintenance	260,737	503,139	503,139	825,847
522300.00 - Rentals	6,413	7,000	7,000	4,200
523200.00 - Communications	156,362	352,650	352,650	364,500
523400.00 - Printing & Binding	59	200	200	800
523600.00 - Dues & Fees	-	-	-	375
523700.00 - Education & Training	7,440	6,000	6,000	6,000
531100.00 - Supplies	3,030	8,000	8,000	8,000
531600.00 - Small Equipment	52,716	141,000	141,000	34,000
611000.01 - Transfers Out - Capital	161,000	-	-	-
	1,512,674	1,990,024	1,990,024	2,299,996

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 2018	Actual FY 2019	Actual FY 2020	YTD (Sep 2021) FY 2021
Number of help desk tickets	1,439	1,582	3,639	2,203
Number of help desk tickets resolved successfully	1,340	1,533	3,707	2,185
Number of Zoom Meetings Hosted by IT ⁽¹⁾			246	188

⁽¹⁾Key performance indicator was not implemented until FY 2020.

Function	The Communications and Public Relations Division is responsible for helping other City departments and facilities identify what information and messages need to be conveyed to Dunwoody's diverse audiences and make sure that this is done in the most effective manner possible.
Positions	2 Full Time Employees
Mission Statement	To consistently brand and promote the City of Dunwoody and its many assets, inspirations, and potential, focusing on our history, our citizens, and our exciting vision of bold new directions for the future.
Current FY 2021 Budget	\$440,117
FY 2022 Adopted Budget	\$453,454
Change from PY Budget	\$13,337
Reason(s) for Change	<ul style="list-style-type: none"> • Increase in printing and binding in order to publish a quarterly newsletter.

2021 ACCOMPLISHMENTS

- Organized special celebrations: Spalding/ Chamblee Dunwoody intersection groundbreaking, Springwood Connector ribbon cutting, Tilly Mill sidewalks ribbon cutting, Waterford Park ribbon cutting, Vermack park property purchase, Peeler Road sidewalks ribbon cutting.
- Supported public input projects with press releases, ads, social media, web pages, video: master planning for former Austin & Vermack park properties, Vermack sidewalk, Dunwoody Road sidewalk.
- Produced two digital, interactive versions of the Dunwoody Digest. They were well-received but views were less than we hoped.
- Returned to printed format for Dunwoody Digest in June.
- Worked with City Manager to introduce Inside Dunwoody monthly newsletters.
- Launched Dunwoody Ambassadors: new logo, ad, t-shirts, video, web page, social media, and newsletter.
- Supported vaccine rollout with video and photos of the Mayor and Council Members receiving shots, created vaccine resources page on Dunwoody's website.
- Continued rollout of the new website by creating new microsites for Community Development and Parks & Recreation.

- Developed new ad campaign focusing on Dunwoody as ATP (At The Perimeter).
- Earned national recognition as winners of the 2021 Savvy Award for outstanding achievement in creating an economic development marketing campaign to lift local restaurants through the pandemic.
- Worked with Economic Development to launch and promote "Midweek Music" - initiative to support local restaurants during the difficult lunch hour with roaming musicians playing every Wednesday in June.
- Refined popular new video format for new business ribbon cuttings.
- Promoted Asian American & Pacific Islander Heritage Month and Hispanic Heritage Month celebrations: news emails, social media, video.
- #GreatDunwoodyCleanup: continued to build on the success of the program in 2020, suggest doing a hybrid event with City-led cleanup effort in 2022.

2022 GOALS AND OBJECTIVES

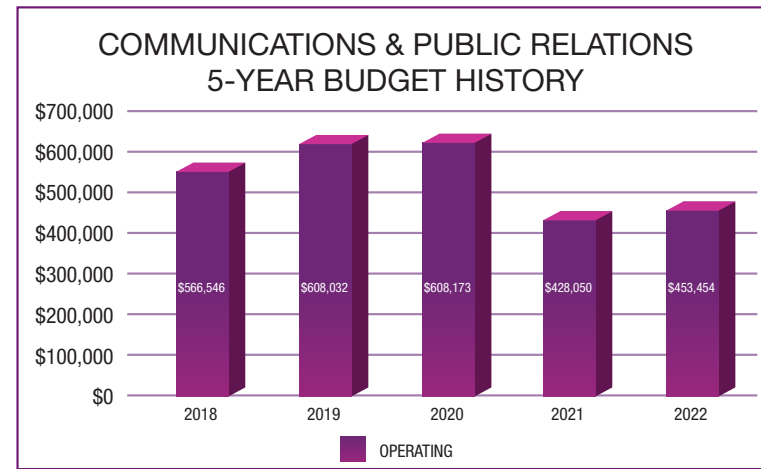
- Welcome back to the Perimeter campaign (delayed in 2021 due to rise in Delta variant), signs and digital ads used to encourage returning workers to shop, eat and spend local.
- State of the City: Build on community-based planning for 2020 event, which had to be canceled at the last minute due to COVID.
- Develop welcome packets for new businesses

and new residents with swag and information about city resources – other projects took precedence in 2021, but we’d like to work on this in 2022 in cooperation with Economic Development

- Develop greater community connections, consider creating “Community Connectors”
- Work with all city departments to promote, communicate and engage with residents on various 2021 capital and planning projects

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	-	198,385	198,385	213,008
512100.00 - Group Insurance	-	60,100	60,100	55,915
512300.00 - Medicare	-	2,884	2,884	3,089
512400.00 - Retirement	-	34,208	34,208	36,637
512400.01 - 401a Match	-	7,955	7,955	8,520
512700.00 - Worker's Compensation	-	295	295	325
521100.01 - Official/Admin Svcs	328,853	-	-	-
521200.00 - Professional Services	11,165	14,750	14,750	11,300
521300.00 - Technical Services	67,519	26,290	26,290	26,460
523200.00 - Communications	10,591	-	-	-
523300.00 - Advertising	34,438	33,100	33,100	29,600
523400.00 - Printing & Binding	17,903	48,500	48,500	59,000
523500.00 - Travel	-	700	700	800
523600.00 - Dues & Fees	1,777	1,195	1,195	2,000
523700.00 - Education & Training	-	605	605	700
531100.00 - Supplies	4,022	6,400	6,400	3,700
531300.00 - Food	3,562	2,500	2,500	1,000
531400.00 - Books & Periodicals	185	750	750	400
531600.00 - Small Equipment	5,636	1,500	1,500	1,000
	485,651	440,117	440,117	453,454

- Manage, promote and host grand openings and milestones
- Work with Economic Development on promoting activities and investment in the Dunwoody Perimeter Market and Dunwoody Village
- Work cooperatively with Dunwoody-based nonprofit sponsors to support and market events and celebrations



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 2018	Actual FY 2019	Actual FY 2020	YTD (Sep 2021) FY 2021
Number of media inquiries	238	110	203	171
Number of public engagement opportunities/community meetings/events	42	42	59	41
Number of attendees at engagement opportunities/community meetings/events	9,985	10,355	5,425	*
Unique visitors to Dunwoody website	155,844	212,957	248,052	137,947
Unique page views on Dunwoody website	556,577	757,748	720,753	390,840
Number of Facebook posts	405	1,067	768	*
Number of Tweets	449	1,035	619	*
Number of engagements (Reactions/Comments/Shares, etc.) on Facebook ⁽¹⁾			61,517	30,004

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 2021 Budget	\$616,748
FY 2022 Adopted Budget	\$656,493
Change from PY Budget	\$39,745
Reason(s) for Change	<ul style="list-style-type: none"> Increase in salaries and benefits due to approved pay increase.

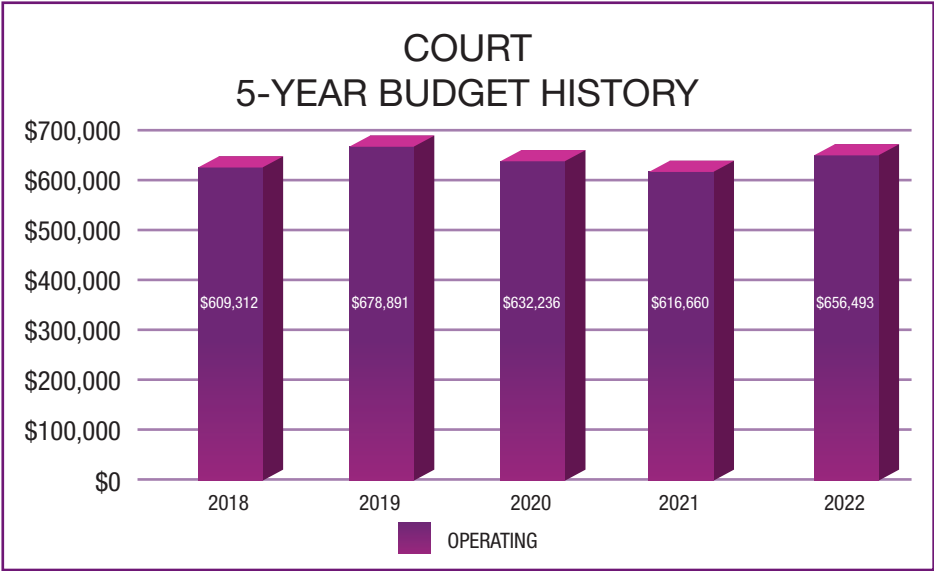
2021 ACCOMPLISHMENTS

- The first three quarters of the year Court processed 6,090 citations.
- The court continues to have one additional court session per week to accommodate smaller court calendars due to the number of defendants per court session being decreased and social distancing because of COVID-19.
- Held Amnesty the month of May and disposed of over 60 cases that were in failure to appear or warrant status and collected over \$15,000.00 in fines and fees.
- Continued our call notify campaign to customers as a reminder of upcoming court dates, failure to appears and amnesty announcements.
- The court completed its audit of our bench and probation warrants.

2022 GOALS AND OBJECTIVES

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

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	202,057	204,822	204,822	236,064
511300.00 - Overtime Salaries	393	2,201	2,201	2,201
512100.00 - Group Insurance	67,311	72,472	72,472	87,289
512300.00 - Medicare	3,185	3,084	3,084	3,455
512400.00 - Retirement	37,111	36,578	36,578	40,981
512400.01 - 401a Match	3,683	8,507	8,507	9,531
512700.00 - Worker's Compensation	1,031	384	384	422
521200.00 - Professional Services	73,300	62,900	62,900	82,550
521200.03 - Prof Svcs-Court Solicitor	88,151	120,000	120,000	105,000
521200.04 - Prof Svcs-Public Defender	11,975	20,000	20,000	15,000
521300.00 - Technical Services	23,596	33,000	33,000	34,650
522200.00 - Repairs & Maintenance	19,663	23,150	23,150	7,950
522300.00 - Rentals	397	-	-	-
523200.00 - Communications	5,162	4,450	4,450	4,450
523400.00 - Printing & Binding	2,428	2,500	2,500	3,000
523500.00 - Travel	-	6,000	6,000	7,200
523600.00 - Dues & Fees	1,442	925	925	925
523700.00 - Education & Training	900	5,775	5,775	5,825
523900.00 - Other Purchased Services	-	-	-	-
531100.00 - Supplies	3,611	5,000	5,000	5,000
531300.00 - Food	254	1,600	1,600	1,600
531400.00 - Books & Periodicals	804	1,800	1,800	1,800
531600.00 - Small Equipment	-	1,600	1,600	1,600
	546,454	616,748	616,748	656,493



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 2018	Actual FY 2019	Actual FY 2020	YTD (Sep 2021) FY 2021
Number of citations filed	8,895	13,052	7,303	*
Number of cases heard at trial	59	39	33	*
Number of cases disposed	8,852	10,659	9,204	6,449
Number of docket closures	121	126	166	154
Number of failure to appear notices	958	1,009	1,283	1,086
Number of computerized criminal histories	1,511	2,533	2,511	1,379

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	64 Sworn Officers and 14 Non-Sworn Civilian Employees
Mission Statement	To work in partnership with the residents and businesses of Dunwoody to provide a safe and secure environment through the delivery of fair and impartial police services, proactive problem solving and increased community partnerships. Will operate in a transparent manner maintaining the highest level of integrity while working to improve the quality of life for all those who live, work, and play in Dunwoody.
Current FY 2021 Budget	\$9,356,729
FY 2022 Adopted Budget	\$10,271,201
Change from PY Budget	\$914,472
Reason(s) for Change	<ul style="list-style-type: none"> Increase in salaries and benefits due to approved pay increase.

2021 ACCOMPLISHMENTS

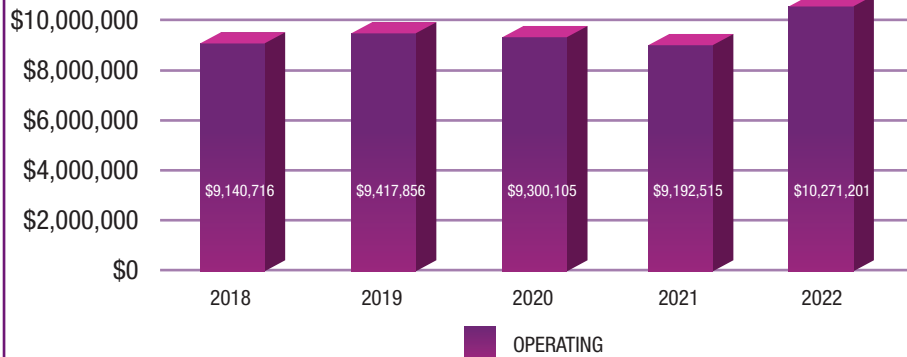
- Implemented the K9 program at the police department.
- Provided Fair and Impartial Policing training class to all sworn staff members.
- Awarded Recertification as a State Certified police department through the Georgia Association of Chiefs of Police.
- Participated in multi-jurisdictional operations targeting the sexual exploitation/trafficking of females and juveniles (MATCH Task Force).
- Provided a defensive driving course for all sworn/non-sworn personnel that operate city vehicles.
- Conducted multiple Commercial Motor Vehicle/distracted driving enforcement details on I-285 and throughout the city.
- Conducted multiple pedestrian crosswalk safety details throughout the City of Dunwoody.
- Completed the new Motorola radio system transition successfully.
- Maintained use of National Incident Based Reporting System (NIBRS) with <3% errors.
- Implemented our Peer Support Program for the department.

- Utilized the training annex to host active attack response training for surrounding law enforcement agencies and medical staff.
- Conducted Civilian Response and Casualty Care classes for civilians to prepare them for active shooter events.
- Promoted staff members to Deputy Chief, Major, Lieutenant and Sergeant after Deputy Chief Barnes retired.

2022 GOALS AND OBJECTIVES

- Implement a Special Investigation Unit targeting vice crimes (prostitution, narcotics, gambling, etc.).
- Maintain and enhance our Silent Partners program to continue our crime fighting efforts.
- Utilize training annex to host more intermediate and advanced classes including defensive tactics.
- National Integrated Ballistic Information Network (NIBIN) - Implement the process in place with the ATF to submit shell casings. Continue processing our evidence from the two most recent years.
- Conduct two Organized Retail Crime operations to focus on retail theft.
- Increase and maintain our staffing levels.

POLICE 5-YEAR BUDGET HISTORY



Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	1,640,908	4,891,060	4,891,060	5,447,142
511300.00 - Overtime Salaries	43,321	200,000	200,000	200,000
512100.00 - Group Insurance	297,102	1,484,123	1,484,123	1,689,759
512300.00 - Medicare	78,261	74,670	74,670	81,932
512400.00 - Retirement	165,497	857,820	857,820	944,787
512400.01 - 401a Match	34,930	199,493	199,493	226,020
512700.00 - Worker's Compensation	177,677	289,539	289,539	318,493
512900.00 - Other Employee Benefits	-	-	-	-
521200.00 - Professional Services	13,275	32,400	32,400	38,740
521300.00 - Technical Services	1,563	3,000	3,000	7,500
522200.00 - Repairs & Maintenance	5,897	16,025	16,025	14,050
522200.01 - R&M-Software	168,183	194,018	194,018	121,998
522200.02 - R&M-Vehicle	163,217	146,500	146,500	146,500
522300.00 - Rentals	29,513	103,458	103,458	97,508
523100.00 - Property/Liability Insurance	259,042	284,260	284,260	320,557
523100.01 - Insurance Claims	29,448	15,000	15,000	15,000
523200.00 - Communications	95,523	2,400	2,400	2,400
523300.00 - Advertising	-	1,000	1,000	1,000
523400.00 - Printing & Binding	4,094	7,000	7,000	7,000
523500.00 - Travel	14,805	55,000	55,000	62,900
523600.00 - Dues & Fees	16,718	30,400	30,400	30,400
523700.00 - Education & Training	19,473	47,970	47,970	40,070
531100.00 - Supplies	14,418	20,420	20,420	20,420
531100.01 - Supplies-Explorer Program	-	-	-	-
531100.02 - Supplies-Firearms	41,280	54,000	54,000	54,000
531100.03 - Supplies-Uniforms	52,516	53,800	53,800	52,300
531100.04 - Supplies - Operating	20,225	41,208	41,208	49,862
531100.05 - Supplies - Public Safety Cadets	899	9,000	9,000	9,000
531230.00 - Electricity - LPR	49,274	-	-	-
531270.00 - Gasoline	155,148	219,000	219,000	219,000
531300.00 - Food	1,317	4,000	4,000	4,000
531400.00 - Books & Periodicals	1,746	2,000	2,000	2,000
531590.00 - Cash Over & Short	-	-	-	-
531600.00 - Small Equipment	41,445	17,715	17,715	46,863
611000.01 - Transfers Out - Capital	-	-	-	-
611221.00 - Transfers Out - CARES II	5,275,356	-	-	-
Total	8,912,071	9,356,279	9,356,279	10,271,201

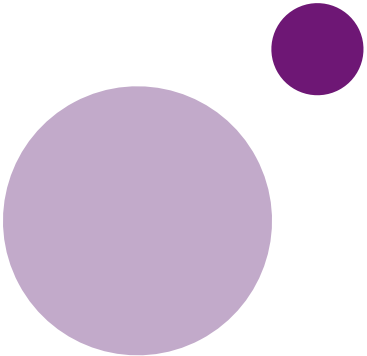
KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2018	Actual FY 2019	Actual FY 2020	YTD (Sep 2021) FY 2021
Number of calls	59,503	65,516	57,217	35,143
Number of Priority 1 calls	523	627	427	388
Number of alarm Calls	3,408	2,626	2,048	1,606
Officer-initiated incidents	38,076	44,718	39,223	19,952
Number of Part 1 violent crimes	78	67	77	72
Number of Part 1 property crimes	2,059	1,975	1,391	1,072

PUBLIC WORKS

Function	Public Works manages, develops and maintains the City's roadways, parks, and stormwater systems. The Public Works Department is committed to providing high quality and responsive service to the residents and business owners of Dunwoody. The On Call and Maintenance staff strives to respond to citizen and community requests in a professional manner. They address issues and concerns such as repairing damaged curbs, gutters, catch basins, sidewalks and roadway paving, maintaining traffic lights and signs, and maintaining rights-of-way by mowing grass and removing trash and debris. The City also works closely with the Georgia Department of Transportation, the Atlanta Regional Commission, and DeKalb County Public Works Transportation Division to assure that roads within Dunwoody are maintained and improved.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide high quality and responsive service to the residents and business owners of Dunwoody with regard to management, development, safety and maintenance of the City's roadways, parks, and storm water systems.
Current FY 2021 Budget	\$2,684,412
FY 2022 Adopted Budget	\$2,825,900
Change from PY Budget	\$141,488
Reason(s) for Change	<ul style="list-style-type: none"> • Increase in repairs and maintenace for the addition of a right-of-way maintenance crew.



PUBLIC WORKS – ADMINISTRATION

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	151,344	152,476	152,476	165,377
512100.00 - Group Insurance	29,361	29,962	29,962	33,122
512300.00 - Medicare	2,210	2,238	2,238	2,398
512400.00 - Retirement	25,868	26,543	26,543	28,444
512400.01 - 401a Match	6,002	6,173	6,173	6,615
512700.00 - Worker's Compensation	348	568	568	625
521100.01 - Official/Admin Svcs	360,655	444,252	444,252	477,173
521200.00 - Professional Services	35,044	35,000	35,000	32,000
521200.10 - Tree Fund Expenses	85,454	96,000	96,000	96,000
521300.00 - Technical Services	4,753	5,900	5,900	6,000
522200.00 - Repairs & Maintenance	38,765	46,000	46,000	2,700
522300.00 - Rentals	5,595	6,000	6,000	6,000
523100.01 - Insurance Claims	-	500	500	-
523200.00 - Communications	1,233	500	500	250
523300.00 - Advertising	-	600	600	600
523400.00 - Printing & Binding	141	1,000	1,000	1,000
523500.00 - Travel	16	1,200	1,200	1,500
523600.00 - Dues & Fees	1,710	300	300	300
523700.00 - Education & Training	145	1,700	1,700	3,000
531100.00 - Supplies	1,634	1,500	1,500	1,800
531230.00 - Utilities	557,072	520,000	520,000	596,004
531300.00 - Food	381	-	-	-
531400.00 - Books & Periodicals	165	-	-	-
531600.00 - Small Equipment	1,497	-	-	-
	1,309,393	1,378,412	1,378,412	1,460,908

HIGHWAYS AND STREETS

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
521200.00 - Professional Services	4,401	-	-	-
522200.03 - R&M - Traffic Signals	328,277	355,000	355,000	324,996
522200.05 - R&M - Right of Way Maint	180,157	195,000	195,000	320,000
522200.09 - R&M - Street Maintenance	554,826	641,000	641,000	605,000
522200.08 - R&M-Storm Damage Removal	130,692	45,000	45,000	45,000
523100.01 - Insurance Claims	1,279	-	-	-
531100.00 - Supplies	55,970	70,000	70,000	69,996
611000.01 - Transfers Out - Capital	-	-	-	-
	1,255,602	1,306,000	1,306,000	1,364,992

HIGHWAYS AND STREETS

2021 ACCOMPLISHMENTS

- Completed over 2 miles of new sidewalk on Peeler Road, Tilly Mill Road, Mount Vernon Place, Perimeter Center East and Olde Village Run
- Added bike lanes on Tilly Mill Road and Peeler Road
- Resurfaced 18 lane miles of pavement
- Completed stormwater rehabilitation projects on Center Drive, Briers North Drive, Trapnell Drive and Old Spring House Lane

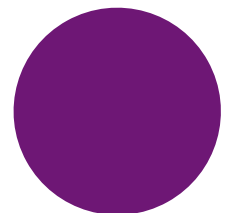
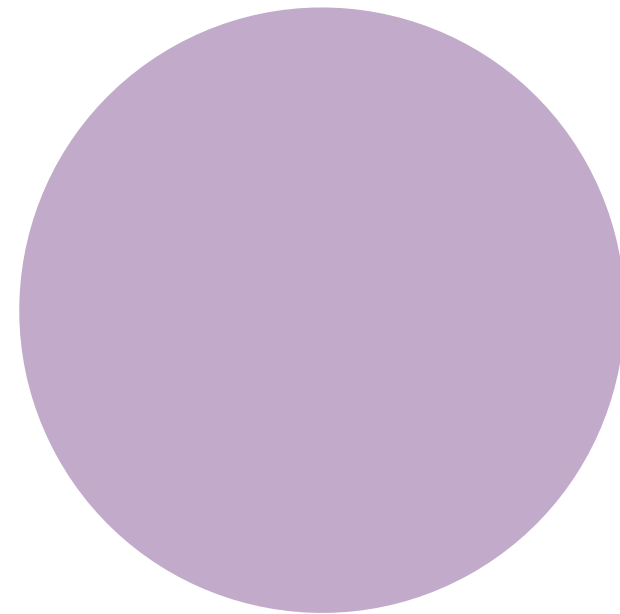
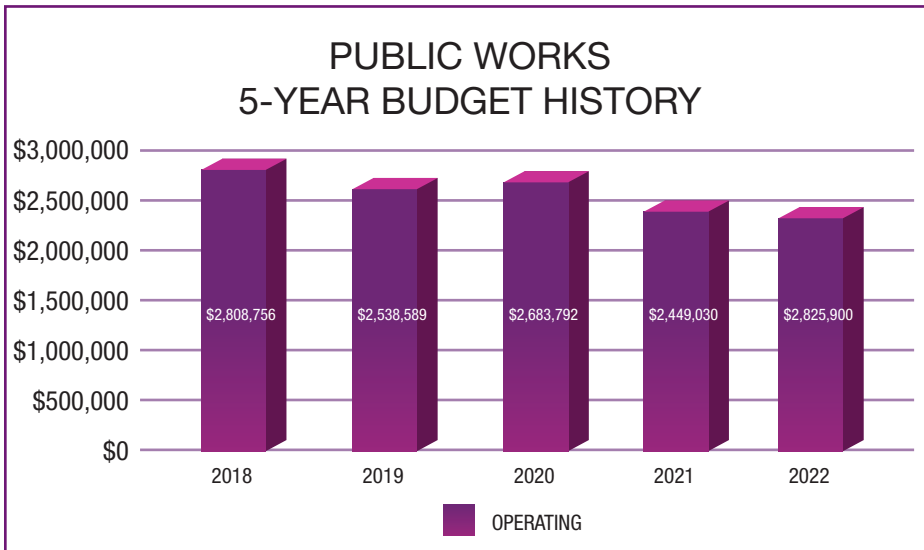
2022 GOALS AND OBJECTIVES

- Complete the intersection improvement project at Spalding Drive and Chamblee Dunwoody Road.
- Complete the Winters Chapel Path Phase I project.
- Complete 12 lane miles of pavement resurfacing
- Complete sidewalk projects on Dunwoody Road and Dunwoody Park
- Begin utility relocation and construction for intersection improvements at Chamblee Dunwoody Road and Womack Road

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 2018	Actual FY 2019	Actual FY 2020	YTD (Sep 2021) FY 2021
Number of public works service requests	737	572	756	574
Number of stormwater service requests	80	64	262	126
Number of lane miles paved/repaved	16	21	17	15
Number of feet of sidewalks built	2,470	2,800	700	10,600



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 2021 Budget	\$3,356,974
FY 2022 Adopted Budget	\$3,578,141
Change from PY Budget	\$221,167
Reason(s) for Change	<ul style="list-style-type: none"> Increase in repairs and maintenance for the addition of a right-of-way maintenance crew. Increase in Official/Admin Services for a new Facilities Coordinator.

2021 ACCOMPLISHMENTS

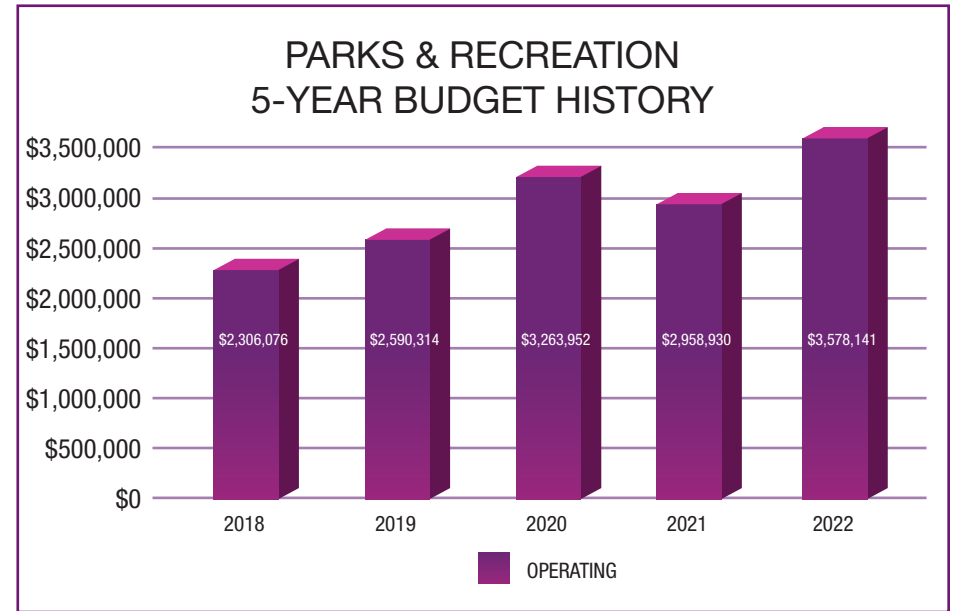
- Reestablished in person parks special events and programs.
- Opened Waterford Property as a new neighborhood park and greenspace
- Increased athletic programs at Brook Run Multi-Use Fields and PCMS Football Field by adding MABL programs and additional programs through Atlanta Sport and Social
- Opened former Austin School site as a community greenspace.
- Completed construction documents for Perimeter Center East Park
- Began Master Plan process for the Roberts Dr. and Vermack Rd. park properties.

2022 GOALS AND OBJECTIVES

- Increase rental revenues for park pavilions and athletic fields.
- Increase classes and activities at the North Shallowford Annex
- Complete the construction of the new park at Perimeter Center East
- Renovate the Veterans Memorial at Brook Run Park
- Increase program sponsorships for large special events

PARKS & RECREATION

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	122,364	124,380	124,380	134,685
512100.00 - Group Insurance	28,977	31,139	31,139	33,180
512300.00 - Medicare	1,711	1,822	1,822	1,953
512400.00 - Retirement	20,890	21,608	21,608	23,165
512400.01 - 401a Match	4,856	5,025	5,025	5,387
512700.00 - Worker's Compensation	262	464	464	510
521100.01 - Official/Admin Svcs	336,969	421,178	421,178	518,547
521200.00 - Professional Services	152,944	61,000	61,000	61,000
521300.00 - Technical Services	3,764	5,000	5,000	5,000
522200.06 - R&M-Parks	1,647,610	1,895,598	1,895,598	2,002,598
522300.00 - Rentals	77,541	30,300	30,300	112,660
523100.00 - Property/Liability Insurance	44,078	58,455	58,455	63,711
523200.00 - Communications	2,920	2,000	2,000	2,000
523300.00 - Advertising	-	2,000	2,000	2,000
523400.00 - Printing & Binding	6,050	3,000	3,000	3,000
523500.00 - Travel	-	5,000	5,000	5,000
523600.00 - Dues & Fees	1,283	1,100	1,100	1,100
523700.00 - Education & Training	-	1,500	1,500	1,500
531100.00 - Supplies	310,245	267,945	267,945	262,945
531230.00 - Utilities	229,717	412,260	412,260	332,000
531300.00 - Food	940	6,200	6,200	6,200
531600.00 - Small Equipment	5,426	-	-	-
541100.00 - Land - Sites	-	-	-	-
611000.01 - Transfers Out - Capital	-	-	-	-
	2,998,547	3,356,974	3,356,974	3,578,141



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 2018	Actual FY 2019	Actual FY 2020	YTD (Sep 2021) FY 2021
Number of parks service requests	27	52	48	258
Number of park related night and weekend events ⁽¹⁾		12	7	9

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 2021 Budget	\$1,728,603
FY 2022 Adopted Budget	\$1,834,916
Change from PY Budget	\$106,313
Reason(s) for Change	<ul style="list-style-type: none"> Increase in Official/Admin Services for the addition of one Code Compliance Officer.

2021 ACCOMPLISHMENTS

Planning and Zoning

- Planning and Zoning assisted the Economic Development Department in obtaining grant funding from the ARC through the Livable Communities Initiative to create development scenarios in Perimeter Center.
- Permits were issued for High Street, Phase 1 and construction began in November.
- 7 Planning Commission meetings and 12 Zoning Board of Appeals meetings were conducted.
- The Dunwoody Village rezoning was completed.
- Staff conducted a general clean up of the City Code and presented over 21 text amendments, including adding more Entertainment Districts and establishing a consistent appeals process.
- The AC Hotel was completed in August.
- State Farm Phase II was completed in January.
- Adopted a new sign code.
- We had a very successful e-recycling and hazard household waste event pick up of over 20 tons of debris.

Code Enforcement

- 330 New Cases (code case + service requests)
- 220 Cases Brought to Compliance
- 40 citations issued
- Approximately 770 temporary signs removed

Accomplishment of Building Department/Special Events

- 1,937 total commercial inspection from January 1 through November 23, 2021.
- 3,876 total residential inspections from January 1 through November 23, 2021.
- 5,813 total inspections from January 1 through November 23, 2021.
- Daily average 25 inspections.
- Number of permits issued: Residential – 934 and Commercial – 359
- Film permits - 16
- Festival and 5K's issued – 10

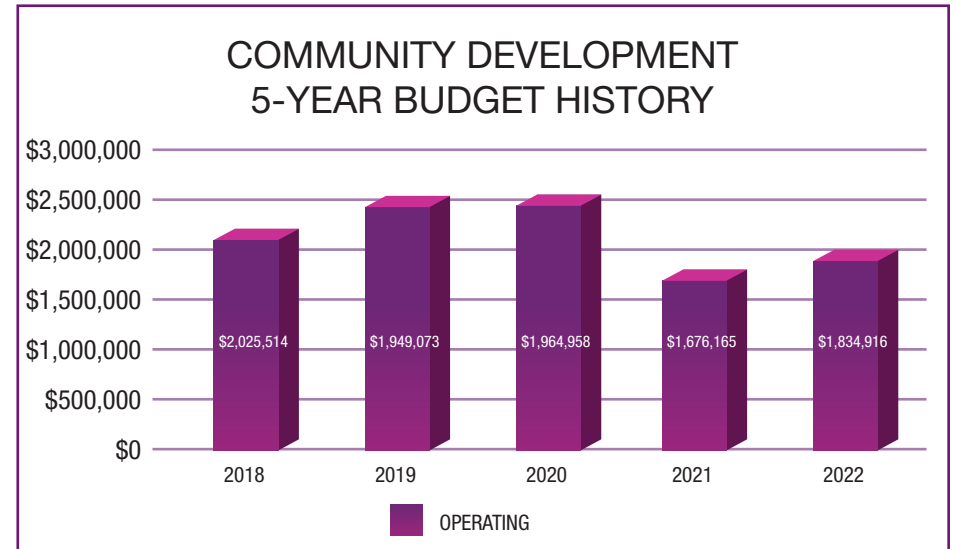
Accomplishments of Licensing

- 19 new alcohol licenses- 6 are new owners of current businesses
- 13 closed or terminated alcohol licenses- 6 have new owners
- 333 New Business Licenses/ New Ownership
- 235 Terminated/ Suspended Business License

2022 GOALS AND OBJECTIVES

- Work with the teams to develop a vision for the future of Perimeter Center.
- Take 244 Campus Drive and the Element Hotel plans and review and approve them.
- Implement the new sign code and propose amendments as necessary.
- Have High Street go vertical.
- With the addition of a new officer each officer will be assigned a council district and responsible for the calls of service from their respective districts. This will allow for continuity with the citizens and put a familiar officer with the city.
- The code compliance department will work with business owners to reduce any standard temporary signs that are out of compliance.
- Develop a business license process to ensure all business are complaint with the current year's requirement.
- Heavy monitor hotspots in the city for illegal signs in the right-of-way
- Update the vacant properties information and program.

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	129,395	131,542	131,542	144,657
512100.00 - Group Insurance	19,738	21,168	21,168	21,679
512300.00 - Medicare	1,927	1,911	1,911	2,098
512400.00 - Retirement	22,111	22,668	22,668	24,881
512400.01 - 401a Match	5,130	5,272	5,272	5,786
512700.00 - Worker's Compensation	166	233	233	256
521100.01 - Official/Admin Svcs	1,572,948	1,309,674	1,309,674	1,414,674
521200.00 - Professional Services	52,789	77,385	77,385	32,385
521200.01 - Prof Svcs-Legal	-	20,000	20,000	20,000
521300.00 - Technical Services	8,384	7,000	7,000	77,000
522200.00 - Repairs & Maintenance	14,717	70,500	70,500	31,000
522300.00 - Rentals	-	-	-	-
523100.01 - Insurance Claims	-	10,000	10,000	10,000
523200.00 - Communications	2,162	500	500	500
523300.00 - Advertising	10,909	15,000	15,000	15,000
523400.00 - Printing & Binding	1,024	5,000	5,000	4,000
523500.00 - Travel	-	-	-	-
523600.00 - Dues & Fees	1,265	3,000	3,000	3,000
523700.00 - Education & Training	1,431	8,500	8,500	8,500
523900.00 - Other Purchased Services	-	-	-	-
531100.00 - Supplies	759	15,000	15,000	15,000
531270.00 - Gasoline	-	250	250	500
531300.00 - Food	660	2,000	2,000	2,000
531400.00 - Books & Periodicals	-	1,000	1,000	1,000
531600.00 - Small Equipment	-	1,000	1,000	1,000
Total	1,845,515	1,728,603	1,728,603	1,834,916



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 2018	Actual FY 2019	Actual FY 2020	YTD (Sep 2021) FY 2021
Number of plans received for review	1,651	1,138	2,450	1,489
Number of inspections requested	4,408	3,555	3,561	4,861
Number of permits issued	1,265	1,240	1,332	1,146
Number of new code compliance complaints	332	429	613	266

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	2 Full Time Employees
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 2021 Budget	\$337,497
FY 2022 Adopted Budget	\$413,266
Change from PY Budget	\$75,769
Reason(s) for Change	<ul style="list-style-type: none"> • Increase in salaries and benefits due to conversion of part time position to full time.

2021 ACCOMPLISHMENTS

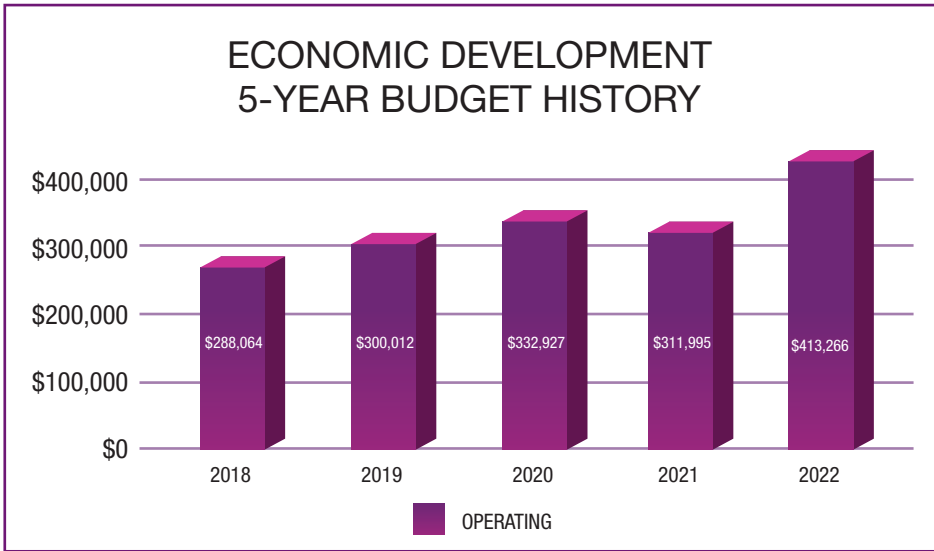
- Held over 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- Worked with the Finance Department to process \$1.8 million of CARES funding for a Small Business Grant Program.
- The Dunwoody Art Commission was created and fourteen public art submissions have been approved. The Commission is funding two public art projects, an artistic Bike Rack and a Mural to be installed in Brook Run Park.
- Formed the Economic Recover Advisory Committee to advise the City on long-term impacts of COVID-19 on Dunwoody's economy. The Committee identified two specific projects for further study: Entrepreneur & Small Business Strategy and the Hospitality Sector.
- The Dunwoody Development Authority worked with Regency Centers to fund Furniture, Fixtures and Equipment for renovations at the Dunwoody Village Shopping Center.
- Marketing Partnerships:
 - Coordinated with the Perimeter CID to publish the Atlanta Business Chronicle's Central Perimeter Market Report.
 - 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 and Sandy Springs.
 - Worked with the Communications Department to Host Ribbon Cuttings for Local Businesses.

2022 GOALS AND OBJECTIVES

- Host 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- The Economic Development Department is leading a year-long community visioning process for the Perimeter Market called Edge City 2.0.

- Urban Redevelopment Agency is marketing the 2.5 acre Georgetown Commercial Site for Redevelopment
- Continue to work with property owners to implement redevelopment within the Dunwoody Village and Georgetown commercial districts.

Account	2020 Actual	2021 Prorata Based on YTD	2021 As Amended	2022 Approved
511100.00 - Regular Salaries	171,596	201,200	201,200	212,580
512100.00 - Group Insurance	19,675	21,103	21,103	54,358
512300.00 - Medicare	2,554	2,570	2,570	3,082
512400.00 - Retirement	24,121	24,942	24,942	36,564
512400.01 - 401a Match	4,948	5,074	5,074	8,503
512700.00 - Worker's Compensation	434	708	708	779
521200.00 - Professional Services	46,940	40,000	40,000	50,000
521300.00 - Technical Services	8,970	-	-	-
523200.00 - Communications	572	-	-	-
523300.00 - Advertising	29,662	29,500	29,500	34,000
523400.00 - Printing & Binding	59	-	-	-
523500.00 - Travel	32	600	600	1,200
523600.00 - Dues & Fees	1,250	6,600	6,600	8,000
523700.00 - Education & Training	45	1,500	1,500	3,000
531100.00 - Supplies	1,036	-	-	-
531300.00 - Food	781	1,200	1,200	1,200
531600.00 - Small Equipment	-	2,500	2,500	-
611960.00 - Transfer Out to URA	-	-	-	-
	312,675	337,497	337,497	413,266



KEY PERFORMANCE INDICATORS

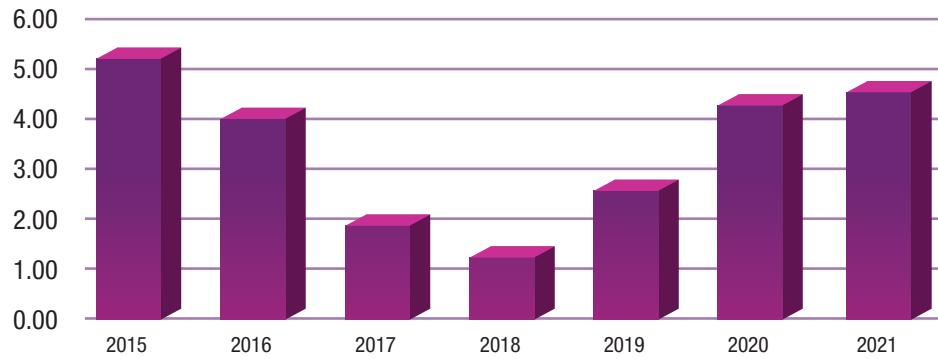
Each department measures and tracks a number of key performance indicators which measure core competencies of the department.

Key Performance Indicators	Actual FY 2018	Actual FY 2019	Actual FY 2020	YTD (Sep 2021) FY 2021
Number of Dunwoody businesses met	77	*	*	*
Number of recruitment meetings held	76	*	*	*
Number of new jobs announced	1,020	1,215	1,787	140
Capital investments announced	\$57M	\$45M	\$197M	\$41M

* Key performance indicators were revamped in FY2019.

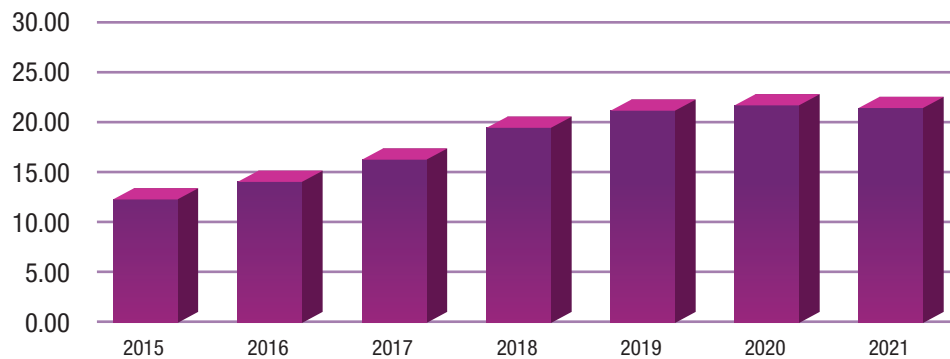
RETAIL SPACE VACANCY RATE

168 BUILDINGS, 4.50 MILLION SQUARE FEET



OFFICE SPACE VACANCY RATE

181 BUILDINGS, 9.50 MILLION SQUARE FEET



CONTINGENCY AND DEBT SERVICE*

Fund	Account *	As Amended	Approved
		2021	2022
100 - General Fund	579000.00 - Contingency	100,000	100,000
100 - General Fund	611405.00 - Transfers Out to Debt	723,513	1,176,482
		823,513	1,276,482

*Debt Service moved from Finance and Administration

PROPRIETARY FUND – STORMWATER

Revenues			As Amended	Approved
Fund	Department *	Account *	2021	2022
560 - Stormwater Utility	0000 - No Department	344260.00 - Stormwater Utility Charges	2,091,000	2,200,000
560 - Stormwater Utility	0000 - No Department	361000.00 - Interest Revenue	1,000	2,000
560 - Stormwater Utility	0000 - No Department	133000.00 - Retained Earnings	21,790	-
			2,113,790	2,202,000
Expenditures				
Fund	Department *	Account *	2021	2022
560 - Stormwater Utility	4320 - Stormwater	521100.01 - Official/Admin Svcs	320,595	320,595
560 - Stormwater Utility	4320 - Stormwater	521200.09 - Prof Svcs-Stormwater	130,000	130,000
560 - Stormwater Utility	4320 - Stormwater	522200.00 - Repairs & Maintenance	1,620,000	1,707,071
561 - Stormwater Utility	4320 - Stormwater	523100.00 - Property/ Liability Insurance	10,445	11,584
560 - Stormwater Utility	4320 - Stormwater	523100.01 - Insurance Claims	1,000	1,000
560 - Stormwater Utility	4320 - Stormwater	523200.00 - Communications	-	-
560 - Stormwater Utility	4320 - Stormwater	523400.00 - Printing & Binding	250	250
560 - Stormwater Utility	4320 - Stormwater	523600.00 - Dues & Fees	1,500	1,500
560 - Stormwater Utility	4320 - Stormwater	531100.00 - Supplies	30,000	30,000
560 - Stormwater Utility	4320 - Stormwater	531600.00 - Small Equipment	-	-
560 - Stormwater Utility	4320 - Stormwater	561000.00 - Depreciation Expense	-	-
			2,113,790	2,202,000

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

Revenues		As Amended	Approved
Fund	Department *	2021	2022
350 - Capital Improvement Fund	0000 - No Department	-	-
350 - Capital Improvement Fund	133000.00 - Retained Earnings	3,554,750	5,930,000
		3,554,750	5,930,000

Expenditures		2021	2022
Fund	Department *		
350 - Capital Improvement Fund	1535 - Information & Technology	-	-
350 - Capital Improvement Fund	3200 - Police	-	530,000
350 - Capital Improvement Fund	4200 - Hwys & Streets	3,400,400	5,400,000
350 - Capital Improvement Fund	6200 - Parks & Recreation	154,350	-
		3,554,750	5,930,000

SPLOST FUND

Revenues		Account *	As Amended	Approved
Fund	Department *		2021	2022
320 - SPLOST	0000 - No Department	313200.00 - SPLOST	6,300,000	6,800,000
320 - SPLOST	0000 - No Department	361000.00 - Interest Revenues	1,000	1,000
320 - SPLOST	0000 - No Department	371000.00 - Contributions from PCID	-	-
320 - SPLOST		133000.00 - Retained Earnings	2,472,625	-
			8,773,625	6,801,000

Expenditures		Account *	2021	2022
Fund	Department *			
320 - SPLOST	1565 - Facilities	522200.00 - Repairs & Maintenance	100,000	100,000
320 - SPLOST	3200 - Police	531600.00 - Small Equipment	-	120,595
320 - SPLOST	3200 - Police	542000.00 - Machinery & Equipment	574,625	540,545
320 - SPLOST	4200 - Hwys & Streets	522200.00 - Repairs & Maintenance	-	-
320 - SPLOST	4200 - Hwys & Streets	541400.00 - Infrastructure	7,999,000	5,939,860
320 - SPLOST	6200 - Parks & Recreation	522200.00 - Repairs & Maintenance	100,000	100,000
			8,773,625	6,801,000

SPECIAL REVENUE FUND

E911 FUND

Revenues		As Amended	Approved
Fund	Account *	2021	2022
215 - E911 Fund	342500.00 - E911 Revenue	1,453,095	1,416,000
215 - E911 Fund	361000.00 - Interest Revenue	-	1,000
		1,453,095	1,417,000

Expenditures		2021	2022
Fund	Account *		
215 - E911 Fund	523200.00 - Communications	100,000	100,000
215 - E911 Fund	571000.00 - Intergovernmental Expenses	1,353,095	1,317,000
		1,453,095	1,417,000

HOTEL MOTEL TAX FUND

Revenues		Account *	As Amended	Approved
Fund	Department *		2021	2022
275 - Hotel/Motel Tax Fund	0000 - No Department	314100.00 - Hotel/Motel Tax	1,466,667	1,960,000
275 - Hotel/Motel Tax Fund	0000 - No Department	361000.00 - Interest Revenue	-	500
275 - Hotel/Motel Tax Fund	0000 - No Department	371000.00 - Contributions & Donations	-	-
275 - Hotel/Motel Tax Fund		133000.00 - Retained Earnings	1,364,625	-
			2,831,292	1,960,500

Expenditures		Account *	2021	2022
Fund	Department *			
275 - Hotel/Motel Tax Fund	4200 - Hwys & Streets	541400.00 - Infrastructure	1,409,625	368,000
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	521200.00 - Professional Services	-	-
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	541200.00 - Site Improvements	230,000	-
275 - Hotel/Motel Tax Fund	1511 - Finance	611000.02 - Transfers Out to General Fund	550,000	735,000
275 - Hotel/Motel Tax Fund	1511 - Finance	612000.00 - Transfers out to CU	641,667	857,500
			2,831,292	1,960,500

GRANTS FUND

Revenues		Account *	As Amended	Approved
Fund	Department *		2021	2022
250 - Multiple Grant Fund	4001 - Public Works - Grants	334100.15 - LMIG - State Operating	400,000	440,000
			400,000	440,000

Expenditures		Account *	2021	2022
Fund	Department *			
250 - Multiple Grant Fund	4001 - Public Works - Grants	522200.15 - LMIG - Repairs & Maintenance	400,000	440,000
			400,000	440,000

MOTOR VEHICLE RENTAL TAX FUND

Revenues		Account *	As Amended	Approved
Fund	Department *		2021	2022
280 - MVR Excise Tax	0000 - No Department	314400.00 - MVR Excise Tax	51,000	73,000
			51,000	73,000

Expenditures		Account *	2021	2022
Fund	Department *			
280 - MVR Excise Tax	1511 - Finance	611000.02 - Transfers Out-GF	51,000	73,000
			51,000	73,000

ARPA FUND

Revenues		Account *	As Amended	Approved
Fund	Department *		2021	2022
230 - ARPA Fund	0000 - No Department	332100.00 - Local Fiscal Recovery Funds	-	5,300,000

Expenditures		Account *	2021	2022
Fund	Department *			
230 - ARPA Fund	4200 - Hwys & Streets	541400.00 - Infrastructure	-	500,000
230 - ARPA Fund	4320 - Stormwater	521200.09 - Prof Svcs-Stormwater	-	300,000
230 - ARPA Fund	6200 - Parks & Recreation	541400.00 - Infrastructure	-	3,000,000
230 - ARPA Fund	1511 - Finance	611000.02 - Transfers Out to General Fund	-	1,500,000
			-	5,300,000



SECTION 6
LONG RANGE PLANS

LONG RANGE PLANS

TOTAL CAPITAL PROJECTS BUDGET FOR LONG-RANGE FINANCIAL PLANS / BUDGET FY 2022 - 2026

	Funding Source				TOTAL
	Hotel/Motel	SPLOST	CIP	ARPA	
INFORMATION TECHNOLOGY					\$0
FACILITIES		\$500,000			\$500,000
PUBLIC SAFETY		\$2,261,140	\$551,694		\$2,812,834
PUBLIC WORKS	\$1,910,000	\$32,127,860	\$5,770,665	\$500,000	\$40,308,525
PARKS		\$500,000	\$212,195	\$3,000,000	\$3,712,195
TOTAL	<u>\$1,910,000</u>	<u>\$35,389,000</u>	<u>\$6,534,554</u>	<u>\$3,500,000</u>	<u>\$47,333,554</u>

HOTEL MOTEL FUND - CAPITAL PROJECTS BUDGET - 275 / BUDGET FY 2022 TO FY 2026

Revenue:		PY							
Type	Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total		
Hotel/Motel Tax	275,000	368,000	375,000	382,000	389,000	396,000	2,185,000		
Interest Revenue	-	-	-	-	-	-	-		
Fund Balance	1,364,625	-	-	-	-	-	1,364,625		
Total	1,639,625	368,000	375,000	382,000	389,000	396,000	3,549,625		
Expenditures:		PY							Actual to Date
Proj #	Project	Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	as of 6/30/21
Public Works:									
P1B	Ash Dun Multi-Use Path P1	978,125	-	-	-	-	-	978,125	83,023
P1C	Ash Dun Multi-Use Path P2	1,281,500	368,000	-	-	-	-	1,649,500	325,656
P1D	Path Connection to Central Parkway	250,000	-	-	-	-	-	250,000	-
	Undesignated **	-	-	375,000	382,000	389,000	396,000	1,542,000	-
Subtotal - Public Works:		2,509,625	368,000	375,000	382,000	389,000	396,000	4,419,625	408,679
Parks:									
20A	PCMS Football Field Light	170,500	-	-	-	-	-	170,500	159,200
P2E	Perimeter Center E Improvements *	268,000	-	-	-	-	-	268,000	57,566
	Water Feature	100,000	-	-	-	-	-	100,000	-
Subtotal - Parks:		538,500	-	-	-	-	-	538,500	216,766
Total Expenditures Budget		3,048,125	368,000	375,000	382,000	389,000	396,000	4,958,125	625,445
Difference		-	-	-	-	-	-	-	-

Notes:

- * Perimeter Center East Improvements (Proj # P2E) construction to be funded in Fund 230 - ARPA
- ** Due to the unpredictability of the Hotel/Motel Tax, it is recommended to estimate but not program out future years.

LONG RANGE PLANS

SPLOST FUND - 320 / BUDGET FY 2022 TO FY 2026

Revenue:		Type	PY Budget	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	FY 2026 (1)	Total Budget	
SPLOST Revenues			24,883,523	6,800,000	6,936,000	7,074,000	7,215,000	7,359,000	60,267,523	
Interest Revenue			3,000	1,000	1,000	1,000	1,000	1,000	8,000	
Fund Balance			2,531,825	-	-	-	-	-	2,531,825	
Total			27,418,348	6,801,000	6,937,000	7,075,000	7,216,000	7,360,000	62,807,348	
Expenditures:		Project	PY Budget	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	FY 2026 (1)	Total Budget	Actual to Date as of 6/30/21
Transportation Improvement Projects:										
Resurfacing:										
SP1-1801	Road Resurfacing SPLOST		11,872,130	2,874,860	2,900,000	2,900,000	2,900,000	2,900,000	26,346,990	10,209,707
Pedestrian Improvements:										
SP1-1802/SP5	Dunwoody Club Sidewalks		270,000	-	-	-	-	-	270,000	232,066
SP1-1806	Crosswalk Improvements - Mt Vernon Rd @ N Peachtree Rd & Dunwoody Club Dr @ Happy Hollow Rd		55,972	-	-	-	-	-	55,972	55,972
SP1-1807	Tilly Mill Road Sidewalk - North Peachtree to Womack		143,435	-	-	-	-	-	143,435	143,435
SP1-1808	SR141/PIB - Access Rd. Side		50,000	-	-	-	-	-	50,000	2,071
SP1-1810	Peeler Road SW - Equestrian Way		1,000,000	-	-	-	-	-	1,000,000	407,735
SP1-1812	N Shallowford SW @ Peeler		293,159	-	-	-	-	-	293,159	293,159
SP1-1814	Mt Vernon Road Corridor		300,000	-	-	-	-	2,000,000	2,300,000	31,460
SP1-1815	Mt Vernon Place Sidewalks		250,000	-	-	-	-	-	250,000	14,545
SP1-1816	Winters Chapel Multi-Use		600,000	-	-	-	-	-	600,000	13,274
SP1-1817	Pedestrian Crossing Improvements/Crosswalk Lighting		100,000	-	-	-	-	-	100,000	-
SP1-1818	Tilly Mill Sidewalk - Peeler to West Madison sidewalk		200,000	245,000	1,396,000	-	-	-	1,841,000	22,887
SP1-1819	Sidewalk - Oakpointe Pl. on Cham. Dun. to City Limit on Dun. Rd.		550,000	-	-	-	-	-	550,000	8,750
SP1-1820	Perimeter Center East NB @ P.C. Ext. - sidewalk		50,000	-	-	-	-	-	50,000	31,665
SP1-1821	Vermack Rd - Vanderlyn to Womack ADA Improvements		200,000	300,000	-	-	-	-	500,000	-
SP1-1822	Olde Village Run - sidewalk		500,000	-	-	-	-	-	500,000	139,667
SP1-1823	Vermack Rd - Parliament Way to Vermack Swim Tennis sidewalk		250,000	-	-	1,500,000	-	-	1,750,000	24,550
SP1-1824	Tilly Mill Shared Use Path - Mt. Vernon Pl. to Womack		150,000	100,000	-	-	1,066,000	-	1,316,000	-
SP1-1825	Peeler Road Shared Use Path - Glaze Dr to Lakeside Dr		150,000	600,000	-	-	-	-	750,000	-
SP1-1826	Dunwoody Elementary School Path to Village North Court		100,000	-	-	-	-	520,000	620,000	-
	Dunwoody Park Gap at Dunwoody Park North		200,000	-	-	-	-	-	200,000	-
	N. Shallowford Rd Shared Use Path		200,000	-	-	325,000	-	-	525,000	-
	Old Spring House Lane Path - Chamblee Dun to Georgetown Sq		300,000	-	-	-	-	-	300,000	-
	Happy Hollow Rd Sidewalk - Dun. Club to Fontainebleau		149,000	-	-	-	-	600,000	749,000	-
	Womack - Cambridge to Vermack		-	-	-	-	100,000	-	100,000	-
	Independence Square sidewalk		-	-	-	-	-	50,000	50,000	-
	Ridgeview Rd North - road widening and sidewalk		-	-	-	-	-	240,000	240,000	-
	Kings Down Way sidewalk gap		-	-	-	-	-	100,000	100,000	-
	Peeler Rd sidewalk from Huntington Hall to Equestrian Way		-	-	-	-	-	100,000	100,000	-
	Ridgeview Rd South sidewalk		-	-	-	-	-	100,000	100,000	-
	Dunwoody Club Drive between Mill Shire Lane and Ball Mill Rd sidewalk		-	-	-	-	-	150,000	150,000	-
Intersections:										
SP1-1811	C. Dunwoody @ Spalding Dr Intersection		1,700,000	-	-	-	-	-	1,700,000	427,945
SP1-1827	Mt. Vernon Rd at Chamblee Dun. Rd Signal Rebuild		300,000	-	-	-	-	-	300,000	-
SP1-1828	Chamblee Dunwoody Road at Womack Road		200,000	1,700,000	-	-	-	-	1,900,000	(5,500)
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements		300,000	-	-	-	2,550,000	-	2,850,000	89,124
SP1-1805	Roberts Drive Improvements for New Austin Elementary		1,609,603	-	-	-	-	-	1,609,603	522,548
	Chamblee Dunwoody @ Peeler		-	100,000	1,291,000	1,750,000	-	-	3,141,000	-
Corridor Projects:										
SP1-1803	Road Resurfacing - Georgetown Gateway		700,000	-	-	-	-	-	700,000	-
SP1-1829	Chamblee Dunwoody Corridor - Dunwoody Village		450,000	-	-	-	-	-	450,000	-
Other Projects:										
SP1-1809	Traffic Calming		25,000	-	-	-	-	-	25,000	460
SP1-1813	Westside Connector		100,000	-	-	-	-	-	100,000	-
SP1-1830	Chamblee Dunwoody Bridge		59,200	-	750,000	-	-	-	809,200	12,073
	Jett Ferry Gateway Area Concept		-	20,000	-	-	-	-	20,000	-
Total Transportation Improvement Projects:			23,377,499	5,939,860	6,337,000	6,475,000	6,616,000	6,760,000	55,505,359	12,677,592
Public Safety Facilities and Related Capital Equipment Projects:		Project	PY Budget	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	FY 2026 (1)	Total Budget	Actual to Date as of 6/30/21
SP2-1801	Police Vehicles		1,295,375	540,545	400,000	400,000	400,000	400,000	3,435,920	1,061,603
SP2-1802	Radio Coverage Improvements		1,100,000	-	-	-	-	-	1,100,000	759,357
SP2-1803	Expand Video Surveillance		300,000	-	-	-	-	-	300,000	189,218
SP2-1804/SP4	In-Car Camera System Replacements		414,417	-	-	-	-	-	414,417	345,520
SP2-1805	Police Copiers		50,583	-	-	-	-	-	50,583	50,583
SP2-1806	Computer Replacements		195,474	-	-	-	-	-	195,474	194,425
	AED Replacements in Police Vehicles		85,000	-	-	-	-	-	85,000	-
	Police Equipment		-	120,595	-	-	-	-	120,595	-
Total Public Safety Facilities and Related Capital Equipment Projects:			3,440,849	661,140	400,000	400,000	400,000	400,000	5,701,989	2,600,707
Repairs of Capital Outlay Projects:		Project	PY Budget	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	FY 2026 (1)	Total Budget	Actual to Date as of 6/30/21
SP3-1801	Facilities Repairs and Maintenance		285,000	100,000	100,000	100,000	100,000	100,000	785,000	62,572
SP7-1801	Parks Repairs and Maintenance		315,000	100,000	100,000	100,000	100,000	100,000	815,000	109,592
Total Repairs of Capital Outlay Projects:			600,000	200,000	200,000	200,000	200,000	200,000	1,600,000	172,164
Total Expenditures Budget			27,418,348	6,801,000	6,937,000	7,075,000	7,216,000	7,360,000	62,807,348	15,450,463
Difference			-	-	-	-	-	-	-	-
Notes:										
(1) - Budget assumes continuation of 1% Special Purpose Local Option Sales Tax beyond March 2024.										

CAPITAL PROJECTS FUND - 350 / BUDGET FY 2022 TO FY 2026

Revenue:		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
	Type						
	Transfers In - General Fund (Fund 100)	-	-	-	-	-	-
	Interest Revenue	-	-	-	-	-	-
	Fund Balance	5,930,000	482,263	107,291	15,000	-	6,534,554
	Total	5,930,000	482,263	107,291	15,000	-	6,534,554
Expenditures:							
Proj #	Project	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Police:							
	Vehicle Replacement	140,000	7,411	-	-	-	147,411
	New Position - Detective Machinery & Equipment	270,000	6,943	-	-	-	276,943
21C	LPRs and Security Cameras	120,000	7,340	-	-	-	127,340
	Subtotal - Police:	530,000	21,694	-	-	-	551,694
Public Works:							
	Chamblee-Dunwoody Rd Peeler to Vermack Imprvs (Grant Match)	100,000	-	-	-	-	100,000
	Dunwoody Gateway Marker Installation	100,000	20,382	-	-	-	120,382
16H	Tilly Mill Sidewalk Womack to North Peachtree - Phase 1	200,000	21,424	-	-	-	221,424
16I	Westside Connector-Concep	100,000	28,212	-	-	-	128,212
16K	Cotillion Dr Multi-Use Path Design	-	-	8,576	-	-	8,576
16P	Winters Chapel Multi-UseP	800,000	27,248	-	-	-	827,248
17F	Dunwoody Village Sidewalk	-	-	-	15,000	-	15,000
17I	Chamblee Dun Downtown	-	-	5,907	-	-	5,907
18I	Chamblee Dun @ Womack Int	-	12,841	-	-	-	12,841
10I	Road Resurfacing	900,000	13,495	-	-	-	913,495
20I	Peeler Road Sidewalk & Bike	-	18,391	-	-	-	18,391
40I	Chamb-Dun Georgetown Corr	2,800,000	55,442	-	-	-	2,855,442
40I	Chamb-Dun @ Splading ROW	100,000	81,487	-	-	-	181,487
41I	Womack/Vermack Intersection Improvement	300,000	22,260	-	-	-	322,260
41I	Concept Funding - Chamblee Dunwoody at Peeler	-	40,000	-	-	-	40,000
	Subtotal - Public Works:	5,400,000	341,182	14,483	15,000	-	5,770,665
Parks & Recreation:							
	Georgetown Park - Play Structure	-	15,000	-	-	-	15,000
20K	Waterford Park Improvements	-	4,387	-	-	-	4,387
20L	Austin Elementary Demo	-	100,000	92,808	-	-	192,808
	Subtotal - Parks & Recreation:	-	119,387	92,808	-	-	212,195
Total Expenditures Budget		5,930,000	482,263	107,291	15,000	-	6,534,554

LONG RANGE PLANS

ARPA FUND - CAPITAL PROJECTS BUDGET - FUND 230 / BUDGET FY2022 TO FY2026

Revenue:		PY	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total		
Type		Budget								
ARPA Funding		-	3,500,000	-	-	-	-	3,500,000		
Fund Balance		-	-	-	-	-	-	-		
Total		-	3,500,000	-	-	-	-	3,500,000		
Expenditures:		PY	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total	Actual to Date	Remaining
Proj #	Project	Budget							as of 6/30/21	Budget
Public Works:										
	Gateway Signage	-	500,000	-	-	-	-	500,000	-	-
Subtotal - Public Works:		-	500,000	-	-	-	-	500,000	-	-
Parks:										
P2E	Perimeter Center E Improvements *	-	3,000,000	-	-	-	-	3,000,000	-	3,000,000
Subtotal - Parks:		-	3,000,000	-	-	-	-	3,000,000	-	3,000,000
Total Expenditures Budget		-	3,500,000	-	-	-	-	3,500,000	-	3,000,000
Difference			-	-	-	-	-	-	-	-
Note:										
* Perimeter Center East Improvements (Proj # P2E) design was funded in Fund 275 - Hotel/Motel Capital Projects Fund										



SECTION 7 APPENDIX



DUNWOODY DEMOGRAPHICS

Dunwoody Population, Households, and Forecast: 2000-2025

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

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

DeKalb Population and Forecast: 2000-2025

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

Dunwoody Population by Age: 2000-2010

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

Dunwoody Population by Age: 2000-2025

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

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

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

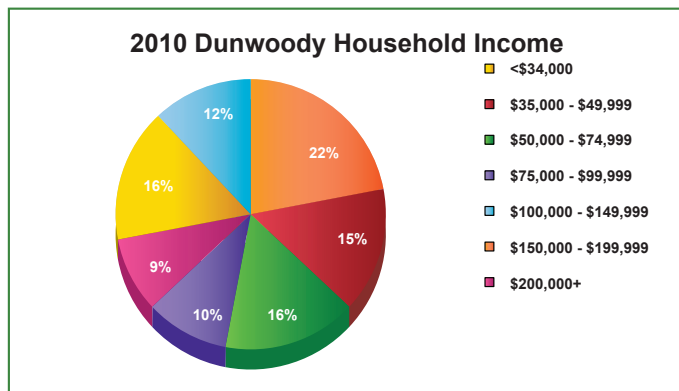
	Census 2000	2008	Census 2010	2008-2010
	Number	Number	Number	Change
Population	38,699	43,322	46,267	2,945
Household	16,018	18,619	19,944	1,325
Average Household Size	2.38	2.3	2.31	0.01
Median Age	36.7	38.2	35.7	-2.5
Median Male Age	35.5	37.0	35.2	-1.8
Median Female Age	37.9	39.5	36.2	-3.3

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

Dunwoody Population By Race

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

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



Dunwoody: Population 25+ by Educational Attainment

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

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

36-81-2. Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

A

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

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

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

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

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

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

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

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

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

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

B

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

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

specific percentage of the principal. Bonds are typically used for long-term debt.
BUDGET: The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

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

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

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

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

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

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

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

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

C

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

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

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

resources estimated to be available to finance the projected expenditures.

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

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

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

G

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

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

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

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

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

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

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

L

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

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

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

M

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

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

O

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

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

P

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

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

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

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.

