City of Dunwoody

FY 2010 Annual Operating & Capital Budget







City of Dunwoody
41 Perimeter Center East
Dunwoody, GA 30346
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www.Dunwoodyga.gov



ANNUAL OPERATING & CAPITAL BUDGET

Fiscal Year 2010

Prepared by Authority of City Council
City of Dunwoody, Georgia

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SECTION I

General Information

CITY OF DUNWOODY
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MEMORANDUM

To: Honorable Mayor Ken Wright

From: Warren Hutmacher, City Manager

Date: September 16, 2009

Subject: **Fiscal Year 2010 City of Dunwoody Budget**

As required by the City Charter, I hereby submit for your consideration the proposed Fiscal Year (FY) 2010 budget for the City of Dunwoody.

The City of Dunwoody was incorporated on December 1, 2008. Dunwoody began providing a full array of municipal services in January, 2009. Since that time all of the necessary personnel, contracts and equipment are in place to provide "best in class" services to our 40,000 residents and over 2,000 businesses. The start up of the Police Department was the fastest deployment in the United States.

The FY 2010 (January 1, 2010 – December 31, 2010) budget is an investment in the future of Dunwoody and reflects the priorities of Council and the citizens of our community. This budget has been planned taking into account both local and national economic conditions. The metro Atlanta area witnessed a rapid and traumatic economic crisis over the past 18 months. While Dunwoody has not been hit quite as hard as other communities, the damage realized to job creation, the real estate market and the financial sector impacted our ability to raise revenue. I project that the City will exceed our conservative revenue estimates for FY 2009 and predict a modest growth in revenue for FY 2010. Most economists are cautiously optimistic that we have nearly reached the bottom of this economic recession and that our local economy will not experience significant continued economic decline in 2010. With this less than rosy economic forecast, I estimated our revenues conservatively and planned for our expenses to be in line with the economic realities currently facing Dunwoody.

The FY 2009 adopted revenue budget for the City of Dunwoody was $14,975,978 and the expense budget was projected to be $14,073,899. We now project to end the year with a surplus that will exceed $3,634,085. The City did not budget in FY 2009 for our fair share of the Homestead Option Sales Tax (HOST). These funds can only be used for capital projects. The revenue generated from this program ($2,382,000) contributed greatly to the large surplus. However, through prudent spending and good revenue planning, the City is projected to generate $1,252,085 in surplus for FY 2009 not counting the

HOST funds. The FY 2010 budget includes a budget surplus of $1,312,759 in the General Fund and $120,000 in the Stormwater Fund. These surpluses will allow the City to build capital reserves essential to any well-run organization.

It is appropriate at this time to summarize our first year of operation. The City of Dunwoody commenced the delivery of services on January 1, 2009 through an innovative set of partnerships with three private sector firms who provide the City of Dunwoody with Community Development (Clark Patterson Lee), Public Works (Lowe Engineers) and Finance and Administration (Calvin, Giordano and Associates) services. All of our critical staff was in place by December 1, 2008, and it is clear that each of these firms delivered on their promise of cost efficient and effective service delivery with a specific focus on customer service. Early estimates prior to incorporation projected service delivery costs well above the costs that the City Council ultimately negotiated. This cost savings, in my opinion, is due to this innovative approach of using several vendors to provide services instead of using one company to manage city operations. I think that in time, this model of service delivery will prove to be very successful.

Several key executive positions were filled in FY 2009 by highly competent staff. Outside of the Police Department, the City has only 4 employees. The City hired Finance Director Chris Pike, City Clerk Sharon Lowery, Police Chief Billy Grogan and Court Clerk Tiffaney Pete to provide leadership and management for the City along with the contractors on board to manage Community Development (Jennifer Peterson) and Public Works (Richard Meehan). These department heads bring significant experience and professional qualifications to the City of Dunwoody. Their energy, knowledge and passion for Dunwoody are evident.

The highlight of FY 2009 was the deployment of the Dunwoody Police Department (DPD). Led by Chief Billy Grogan, the DPD officially went into service answering calls on April 1, 2009. In 90 days time, Chief Grogan hired, equipped and prepared 40 sworn officers and 8 civilians to protect and serve the citizens of Dunwoody. The DPD is a “best in class” police department with strong leadership and the finest law enforcement officers in the State of Georgia. The DPD, in 5 months of service, produced a dramatic and much appreciated impact on public safety in Dunwoody.

The FY 2010 budget recommends funding for merit based increases for the employees of the City. The cost of these merit based increases to the City is $91,085 for the 52 employees of the City. Merit increases will be decided on the basis of employee performance, and these raises will be effective on April 1. It is important for the City to not only reward excellent performance, but to keep salaries high enough to retain our best employees. The recommendation is in line with current market conditions. Even in a down economy, our research shows that local governments are still providing merit increases.

One of the largest challenges the City faced in FY 2009 was the identification, selection and eventual build out of City Hall. The 25,000 square foot requirements included space for administrative staff, a Council Chamber/Court room and a police headquarters. The time frame was short, the inventory varied and the financial resources were limited. With a team of professionals, the City found a temporary home for City Hall in the Perimeter Center area (41 Perimeter Center East), negotiated an economical lease agreement, built out the entire space requirement and moved in the Police Department on March 23rd and the rest of City Hall on May 11th. The space satisfies our short-term requirements. The long-term plans for the City of Dunwoody include a permanent home, and our financial strategy includes provisions for accomplishing this goal without incurring debt.

The Municipal Court was organized in FY 2009. There are three Judges appointed by the Mayor and Council. The Court occupied temporary quarters starting in February, 2009 until the Council Chamber/Courtroom was completed at our permanent home in May, 2009. Court meets twice a week and the operation runs smoothly, processing approximately 800 citations per month and coordinating the probation function of the Court.

The City's comprehensive plan, a state mandated planning effort is underway and is slated for completion at the end of this fiscal year. This process involved hundreds of citizens, and the final product will serve as the long-range roadmap for the City of Dunwoody for the next 20 years.

The Community Development Department processed over 1,100 building permits and provides staff support to 9 citizen boards with 65 community volunteers. These boards have been meeting throughout FY 2009, serving our community with distinction.

Public Works spent a significant portion of FY 2009 analyzing road conditions and prioritizing transportation improvements. This work will culminate in a transportation master plan to provide the "roadmap" for funding public infrastructure improvements for the future. The City of Dunwoody spent considerable funds in FY 2009 filling potholes, repairing sidewalks, maintaining signals and completing other public works projects. The most substantial project the City worked on this year was the transportation improvements on Womack Road to accommodate the new Dunwoody Elementary School. In addition to turn lanes and striping, the Public Works Department installed radar display devices in all of our school zones to curb speeding in areas where pedestrians and children are present. Later this year, the City will drive all of our major roadways with a laser truck to analyze pavement conditions and to provide the City with the data necessary to prioritize road projects on a "worst-first" basis.

During the Spring of this year, the City created a Storm Water Utility (SWU). The SWU charges a fee to all property owners to finance repairs and maintenance to the storm water system in Dunwoody. The fee charged equals the fee paid the previous year to DeKalb County. The SWU is an enterprise fund, and the revenue generated from this utility stays within the accounts of the Utility. It is self-sustaining, and no General Fund dollars are used for this purpose.

Fiscal Year 2010 will be an exciting year for the City of Dunwoody. The proposed budget contains adequate funding to provide "best in class" basic services to the citizens of Dunwoody. This budget focuses specifically on the following priorities: (1) Strengthening the Dunwoody Police Department, (2) Concentrating resources for infrastructure improvements, and (3) Providing for the future financial stability of the City.

To this end, I recommend a number of budget enhancements for the Dunwoody Police Department. As a matter of history, the City formed the Department in 90 days; without the benefit of meaningful data with which to accurately project the needs of the department. Based on our experience thus far in answering calls for service, the expectations of the community in regards to police presence and recommended national standards for caseloads and call volume, I recommend an enhancement to the staffing level for the Police Department. The Department's manpower study concluded the need for 4 Police Officers and 2 Detectives. Due to fiscal restraints and competing priorities, I recommend the addition of 1 Detective and 2 Police Officers. In addition, I recommend one additional sworn position for a Narcotics Task Force officer. This position would be assigned to a Federal Drug Task Force that would handle narcotics cases

in the metro Atlanta area. The City would benefit from any seized funds recovered by this officer. Typically, the full cost of the officer yields a return to the City to be used for the exclusive purpose of funding capital and equipment needs in the Police Department. I also recommend the purchase of a backup vehicle for the Police Department. This vehicle would be used to replace a vehicle that is damaged or in the process of undergoing repairs. It is critical to have a backup vehicle to avoid having more than one officer in a car at any given time. The other major item in the Police Departments budget is the purchase of a prisoner transport van. This will aid the Department in transporting multiple subjects to the Jail without having to take more than one vehicle out of service. This occurs any time we have more than 2 persons being arrested or any time we arrest a female and a male, as it is illegal to transport a man and women together in a police vehicle. The prison transport van will be configured to separate male and female prisoners so that they can ride at the same time to the Jail.

I also recommend the funding of a 911 feasibility and planning study allowing the City to accurately project revenue that would be raised through a 911 fee in Dunwoody and to estimate the costs of developing a 911 center. The study will also carefully research options for partnerships with the Sandy Springs/Johns Creek 911 center and other municipal options in the surrounding area. The City will be participating in a partnership with Sandy Springs and Johns Creek to form a multi-jurisdictional SWAT team. I recommend funding for SWAT equipment for our department. The benefit to this endeavor is the ability to call in a large SWAT team for situations in Dunwoody without having to provide the extensive resources necessary if we were to offer this service independently. The FY 2010 budget also includes funding for a false alarm program to cut down on officer time responding to errant home and business alarms. Lastly, the FY 2010 budget funds a "reverse 911" type program to inform residents of natural disasters and crime notifications.

The Public Works Department budget includes funding for $540,000 to right of way maintenance, street and sidewalk repairs and traffic signal maintenance. Additionally, the Public Works budget includes funding the comprehensive transportation plan ($60,000). Funding for this plan was originally appropriated in FY 2009, but due to delays in running the laser truck to evaluate pavement conditions, the plan will be finished in FY 2010. The FY 2010 budget focuses resources in Public Works on resurfacing and intersection improvements. Dunwoody covers a large geographic area, and the infrastructure of the city is generally in poor condition. It will take many years of capital investments to bring the road system up to the level our community expects. The FY 2010 budget utilizes both local and state funding to continue the paving projects we began in FY 2009. We anticipate spending nearly $1.2 million on repaving ($980,000 from State of Georgia and $200,000 from Dunwoody) with the majority of the funding coming from State Local Assistance Road Program (LARP) funds. There is $800,000 of expenditures in the budget to begin construction on Dunwoody Village Parkway for a new streetscape. Engineering for this project should begin in early FY 2010 and construction will soon follow. State (Transportation Enhancement (TE) Funds) and Federal funds (Stimulus) entirely pay for this project. I also recommend $100,000 of funding to begin the process of replacing and adding sidewalks to meet Americans with Disabilities Act (ADA) guidelines. The confluence of schools (Dunwoody High School, Peachtree Middle, Chestnut Elementary, Dunwoody Elementary and Georgia Perimeter College) created a traffic congestion issue within a large radius of these schools. I recommend two key intersections for engineering design to kick start the process of intersection improvements to help move vehicles in this congested corridor. I recommend engineering studies and concept plans ($150,000) for the intersection of Mt. Vernon at Vermack Road and the intersection of Tilly Mill Road at North Peachtree.

The current design of these two intersections exacerbates the traffic congestion in Dunwoody caused by the schools in the area.

The City of Dunwoody is still in the process of negotiating for the transfer of physical assets from DeKalb County within our city limits. In anticipation of a successful resolution to the parks negotiations, I have forecast that the City will be responsible for maintaining these parks for a portion of the calendar year. The FY 2010 budget anticipates that the City will be required to maintain, improve, and manage these assets for half of the Fiscal Year ($250,000.)

As the Comprehensive Planning process is completed in the first few months of 2010, it is appropriate to begin our planning efforts to make changes to the zoning ordinance and create redevelopment plans for various areas of the City that have been identified in the Comprehensive Plan process. The FY 2010 budget includes funds for Phase One of the task of re-writing the zoning code. The zoning code in place currently is a conglomeration of the DeKalb County code and various other cities. It was cobbled together quickly so that the City could begin regulating development as soon as possible. It also is not necessarily reflective of the results of the community based planning process we are set to complete early next year. It is expected that the process of rewriting the zoning code will take multiple years. FY 2010 funding is recommended for Phase One ($100,000.)

I recommend funding two redevelopment studies for FY 2010. The Comprehensive Plan steering committee identified the Georgetown/Shallowford Road area and the Dunwoody Village area as two areas of the City that require master planning. The cost for both of these master plan studies is $250,000. It is critical to do the planning required for these areas to ensure that both areas are not allowed to deteriorate and that the community's vision for the area is realized instead of leaving the development to chance.

The City will be utilizing Tax Anticipation Note (TAN) financing in FY 2010 to level out cash flow problems that any new incorporated city would experience in their first few years of existence. We estimate the TAN will be approximately $4,000,000, and it will only be used on a "draw" basis to make certain that we are only paying interest on funds that we vitally need for cash flow purposes. Additionally, the City made a strategic decision in FY 2009 to reserve $530,179 for FY 2010 payments on our equipment financing arrangements. The City purchased a lot of equipment and vehicles in FY 2009 and has financed these purchases over a five-year period. Year one payments are due in January. Due to the preplanning efforts of the Council, the City will use the reserved funds ($530,179) to offset the total payment due on the financing ($785,703). This will leave the City an obligation of $255,524 for FY 2010.

To provide the most efficient and effective services to our citizens, the City relies heavily on engaging the most effective technology available. Looking back on the rapid deployment of City services, the impact of the technology selected is apparent. The FY 2010 budget includes funding necessary to maintain our technological resources to ensure a secure and reliable technical environment, increase accessibility of the citizens, increase productivity, and provide results oriented technology in an open, accountable, and responsive manner. The IT staff plans to develop and implement processes throughout FY 2010 and into early FY 2011 to enhance the City's website to allow citizens to interact electronically with government, creating in essence a 24/7 electronic government where citizens and businesses can access government services and can complete tax payments online.

By using process automation and data integration, IT aims to lower the technology cost of the City while increasing production. The FY 2010 includes expenditures related to an integrated financial accounting and asset management system, document management system, ordinance codification, human resources management system, e-government website portal, and unified communications. The IT Staff also plans to begin the GIS development process in support of the Community Development department.

I look forward to discussing this budget with you and the City in detail as we craft the final budget for FY 2010.

You have my commitment that the City of Dunwoody will not be a replica of what has been done in the past, but instead we will be an innovative, transparent and dynamic local government, where billions of dollars in commerce are transacted and families live a charmed life in a beautiful community.

CITY OF DUNWOODY MISSION STATEMENT, VISION AND VALUES STATEMENT

MISSION STATEMENT

The mission of the City of Dunwoody is to provide the highest quality of life for those who live, work or play in our community and to foster an environment where business can prosper. We will serve all stakeholders in a transparent manner with resourceful, efficient, progressive and professional leadership.

VISION

Dunwoody is a city located in metro Atlanta, in northern DeKalb County, Georgia. Dunwoody officially incorporated as a city on December 1, 2008. The City of Dunwoody will provide quality service to its citizens and support the largest economic engine in the Southeast by planning in a careful and thoughtful manner. The City of Dunwoody will be inventive, transparent and embrace responsible progress, tempered by the city's rich history and strong desire to maintain a close and vibrant community atmosphere that values family life and the entrepreneurial spirit. The City of Dunwoody will continue to support and nurture a community dedicated to the preservation of family, education, religious institutions, and the environment.

VALUES

Goals

The goals of the City of Dunwoody and its governing body are to make Dunwoody a better community, built on mutual respect and trust, and to promote and maintain the highest standards of personal and professional conduct amount all involved in City government – elected officials, City staff, volunteers, and members of the City's boards, commissions and committees.

Preamble

The proper operation of democratic government requires that decision-makers be independent, impartial, and accountable to the people they serve. The City of Dunwoody representatives intend to act pursuant to the ethics as delineated in the Charter in order to promote and maintain the highest standards of personal and professional conduct in the City's government. All elected and appointed officials, City employees, volunteers, and others who participate in the city's government will subscribe to those ethics, understand how it applies to their specific responsibilities, and practice its values in their work. Because we seek public confidence in the City's services and public trust of its decision-makers, our decisions and our work must meet the most demanding ethical standards and demonstrate the highest levels of achievement in following this code. As the governing body of the City of Dunwoody, we represent as follows:

(1) As representatives of the City of Dunwoody, we will be ethical.

(a) We are trustworthy, acting with the utmost integrity and moral courage.

(b) We are truthful, do what we say we will do, and are dependable.

(c) We will make impartial decisions, free of bribes, unlawful gifts, narrow political interests, and financial and other personal interests that impair the independence of our judgment and actions.

(d) We will be fair, distributing benefits and burdens according to consistent and equitable criteria.

(e) We will extend equal opportunities and due process to all parties in matters under consideration. If we engage in unilateral meetings and discussions, we do so without making voting decisions.

(f) We will show respect for persons, confidences, and information designated as "confidential."

(g) We will use our title(s) only when conducting official City business, for information purposes, or as an indication of background and expertise, carefully considering whether we are exceeding or appearing to exceed our authority.

(2) As representatives of the City of Dunwoody, we will be professional.

(a) We will apply our collective knowledge and expertise to our assigned activities and to the interpersonal relationships that are part of our job in a consistent, confident, competent, and productive manner.

(b) We will approach our job and work-related relationships with a positive attitude.

(c) We will keep our professional knowledge and skills current and growing.

(3) As representatives of the City of Dunwoody, we will be service-oriented.

(a) We will provide friendly, receptive, and courteous service to everyone.

(b) We will be attuned to, and care about, the needs and issues of citizens, public officials, and city workers.

(c) In our interactions with constituents, we will be interested, engaged, and responsive.

(4) As representatives of the City of Dunwoody, we will be fiscally responsible and transparent.

(a) We will make decisions after prudent consideration of their financial impact, taking into account the long-term financial needs of the City, especially its financial stability which are transparent to the City residents and businesses.

(b) We will demonstrate concern for the proper use of City assets (e.g., personnel, time, property, equipment, funds) and follow established procedures.

(c) We will make good financial decisions that seek to preserve programs and services for City residents.

(5) As representatives of the City of Dunwoody, we will be organized.

(a) We will act in an efficient manner, making decisions and recommendations based upon research and facts, taking into consideration short and long term goals.

(b) We will follow through in a responsible way, keeping others informed, and responding in a timely fashion.

(c) We will be respectful of established City processes and guidelines.

(6) As representatives of the City of Dunwoody, we will be communicative.

(a) We will convey the City's care for and commitment to its citizens.

(b) We will communicate in various ways that we are approachable, open-minded and willing to participate in dialog.

(c) We will engage in effective communication, by listening carefully, asking questions, and determining an appropriate response which adds value to conversations.

(7) As representatives of the City of Dunwoody, we will be collaborative.

(a) We will act in a cooperative manner with groups and other individuals, working together in a spirit of tolerance and understanding.

(b) We will work towards consensus building and gain value from diverse opinions.

(c) We will accomplish the goals and responsibilities of our individual positions, while respecting our roles as members of a team.

(d) We will consider the broader regional and State-wide implications of the City's decisions and issues.

(8) As representatives of the City of Dunwoody, we will be progressive.

(a) We will exhibit a proactive, innovative approach to setting goals and conducting the City's business.

(b) We will display a style that maintains consistent standards, but is also sensitive to the need for compromise, "thinking outside the box," and improving existing paradigms when necessary.

(c) We will promote intelligent and thoughtful innovation in order to forward the City's policy agenda and City services.

DUNWOODY HISTORY

Dunwoody entered into cityhood at midnight on December 1, 2008 following a community led movement to incorporate the City beginning with the formulation of the Citizens for Dunwoody on the fall of 2006.

Dunwoody is located in northern DeKalb County, west of Norcross and east of Sandy Springs; the city is bordered to the north by Dunwoody Club Drive and to the south by Interstate 285. Although not formally recognized as a city, the residents in this area have always identified themselves as living in "Dunwoody", with a unique history separate from unincorporated DeKalb County. Recent "Dunwoody" residents have a strong history of community involvement from the establishment of the Dunwoody Home Owner's Association in 1969 to the preservation of the Cheek-Spruill House in 1998. To save the historic home, local residents raised an astounding $200,000 to purchase the property and negotiate with the developer to save the house and surrounding outbuildings.



Cheek-Spruill House, 2009

The Dunwoody area was originally inhabited by a number of Cherokee tribes all part of the Creek Indian Confederation. The Chattahoochee River made the area an ideal place to live and work boasting the largest trading center in this area of the state. The surrounding land was identified by the indigenous population as the "standing peach tree" or the "pitch tree" and was marked by a peach tree planted before 1813. By 1820, Cherokee farms dotted the area around the Chattahoochee River. It was at this time that white settlers began moving into the area and building homesteads of their own.

In 1822, the Creek Indians handed over a significant tract of land from which Georgia formed five counties including: Monroe, Dooly, Houston, Fayette, and Henry. In 1823, the legislators took portions of Fayette and Henry to form DeKalb County, with Decatur being the County seat. In 1821, Elias Redfeilds was granted land lot #377, which would eventually become part of the estate of Stephen T. Spruill. This land also passed through the hands of C. A. Dunwoody, in 1862.

Prior to the arrival of the railroad in 1881 records show that there was a Methodist Church, Primitive Baptist Church (Ebenezer), a Presbyterian Church, two schools, a millinery shop, a laboratory which sold medicines, a cotton gin and corn flour mill, two general stores, a post office and two doctors. Chief exports for the area were fresh produce and lumber.

Charles Alexander Dunwoody (City of Dunwoody namesake, 1828-1905) was the son of John Dunwoody (originally spelled Dunwody). John Dunwoody was one of the founders of the mills in Roswell, GA. The Dunwoody family moved to Roswell in 1839 along with the family's shoe manufacturing business. In 1853, the Roswell Manufacturing Company had two cotton mills and employed about 300 people. It was the largest cotton factory complex in North Georgia. Barrington King authorized a committee to investigate building a railroad to transport mill products to Atlanta, 18 miles away. In 1863, because of the ever-increasing need for mill products during the Civil War, a charter was secured by the State of Georgia to fund the building of the railroad. Both Charles Dunwoody and James King (son of Barrington) were members of the Roswell Guards and Roswell Battalion.

Following the Civil War and the destruction wrought on Atlanta and its surrounding area, the Dunwoody family returned to Roswell. Mayor Charles Dunwoody decided to build his family's new home near the current day intersection of Chamblee-Dunwoody Road and Spalding Drive. The railroad construction resumed and was in business September 1, 1881. The line would run between the Air-Line Railroad and the Chattahoochee River and was 9.8 miles long. The Roswell railroad tied into the Air-line at Roswell Junction, which is now Chamblee. After leaving the junction, the next stop was five miles away at Dunwoody Station, across the street from the present day Burger King. The railroad carried produce from Dunwoody and fabric from the mills in Roswell.

In 1903, the narrow gauge track was replaced with modern tracks and the engine that ran them soon gained the nicknames "The Dinky" or "Old Buck." Dunwoody thrived as a crossroads community and continued to grow even after the railroad stopped running in 1921.



"Old Buck" Circ. 1918

Many other “crossroads” communities ceased to exist after the railroad days but Dunwoody continued to flourish. In 1971 the Spruill family, who owned a large amount of land in the area, sold a portion of their property for the construction of Perimeter Mall and surrounding commercial development. In this area today, you can still find a testament to the founding fathers and land owners visible in a cemetery preserved behind commercial buildings, the Stephen Martin/ Spruill Cemetery at the corner of Hammond Drive and Ashford Dunwoody Road. Many other locations have been refurbished or marked as historical sites in order to preserve Dunwoody’s historically rich legacy.



Perimeter Mall Circ. 2009

DUNWOODY PRESENT DAY

Currently, Dunwoody is the youngest city in the state of Georgia, voted into cityhood in December of 2008 by an overwhelming 81% majority. The City of Dunwoody operates under a council-manager form of government. The Dunwoody City Council is comprised of a mayor and six council members elected by the people on a nonpartisan ballot for one and three year terms.

The mayor is elected at large; council members are elected by voters in each of the three separate districts they represent. The terms for council members from District Local 1, District Local 2 and District Local 3 expire in January 2010, while terms for the council members from District 1 At Large, District 2 At Large and District 3 At Large, including the mayor, expire in January 2012.

The mayor and council serve as the legislative and policymaking body of the municipal government. Together they enact city ordinances and appropriate funds to conduct city business and provide policy direction to the administrative staff.

The city manager works closely with the mayor and council to assist them in formulating policies and programs. Overseeing all city employees, the manager is responsible for the efficient ongoing operation of all city services as set forth by the City Council.

The City of Dunwoody is approximately 12 square miles with an estimated population of over 43,000 residents and an estimated daytime population of over 120,000. Along with the establishment of a city government, new city services began this year. On April 1, 2009, the Dunwoody Police Department began providing professional law enforcement to the citizens of Dunwoody. The department is comprised of approximately 41 officers working two 12-hour shifts. Some services are still provided by DeKalb County.

The City of Dunwoody contains approximately 40 percent of the Perimeter Community Improvement District (PCID). The PCID's goal is to work continuously to develop efficient transportation services, with an emphasis on access, mobility, diversification and modernization. The Perimeter Center/ Perimeter Mall area is served by the Dunwoody train station on MARTA's north line, while the other two stations in the area are both on the Fulton County side. Perimeter Mall and the adjacent Perimeter Place shopping complex are the two largest dedicated retail areas housed within city limits. Also included as a primary retail area and considered a central location of Dunwoody is the Dunwoody Village. Within the limits there are approximately 2,150 licensed businesses.

2009 Top 10 Dunwoody Business Licenses	
License Fee	**Classification**
$89,749	Computer/IT
$59,288	Computer/IT
$51,066	Drug merchant wholesalers
$45,537	Psychiatric & Substance abuse hospitals
$45,186	Computer/IT
$35,187	Engineering Firm
$34,239	Retail Department Store
$31,937	Pharmaceutical Manufacturing
$26,741	Discount Department Store
$25,487	Retail Department Store

DeKalb County Department of Education controls Public Schools for the City of Dunwoody. The brand new Dunwoody Elementary opened in 2009 for the 2009-2010 school year, which increased the number of public schools within city limits to six. These schools include Dunwoody High School, Vanderlyn Elementary School, Dunwoody Elementary School, Austin Elementary School, Kingsley Elementary School, and Chesnut Elementary School. The City also offers a few options for parents to enroll children in private school, especially those looking for preschools.



CURRENT DUNWOODY DEMOGRAPHICS

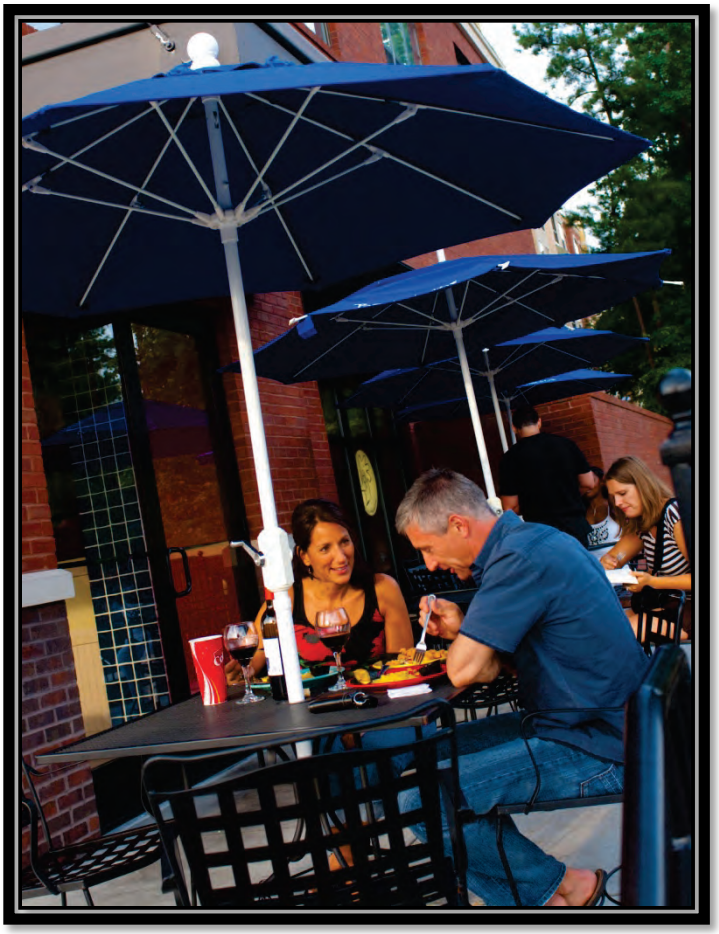
Dunwoody Population, Households, and Forecast: 2000-2030						
	2000	**2008**	**2013**	**2020**	**2025**	**2030**
Population	38,699	43,322	46,795	49,465	51,323	53,019
Households	16,018	18,322	20,325	21,791	22,609	23,356
Avg. Household Sz.	2.38	2.30	2.27	2.27	2.27	2.27

Based on Atlanta Regional Commission (ARC) population projections, in 2008 DeKalb County had a population of 727,600 people and stood as the third most populous county in the ARC region. Fulton County had the highest population in 2008 with 951,500 people followed by Gwinnett County with 752,800 people. DeKalb County has come to represent nearly a fifth of metropolitan Atlanta's total population, a significant figure for a single county considering the region consists of ten counties. Moreover, the County represents 8.2% of the entire population of Georgia. DeKalb represents 1/5 of the Metro-Atlanta population and Dunwoody represents 5.9% of the DeKalb population.

DeKalb Population and Forecast: 2000-2025					
2000	**2005**	**2010**	**2015**	**2020**	**2025**
665,865	711,577	757,286	802,996	848,706	894,416

Dunwoody Population by Age 2000 -2030								
Age Cohort	**2000**	**Percent**	**2008**	**Percent**	**2013**	**Percent**		
Age 0 -4	2,554	6.60 %	2,556	5.90 %	2,714	5.80 %		
Age 5 -9	2,245	5.80 %	2,556	5.90 %	2,480	5.30 %		
Age 10 -14	1,780	4.60 %	2,556	5.90 %	2,714	5.80 %		
Age 15 -19	1,819	4.70 %	2,123	4.90 %	2,527	5.40 %		
Age 20 -24	2,477	6.40 %	2,513	5.80 %	3,182	6.80 %		
Age 25 -34	7,275	18.80 %	7,018	16.20 %	6,972	14.90 %		
Age 35 -44	6,385	16.50 %	7,278	16.80 %	7,019	15.00 %		
Age 45 -54	5,457	14.10 %	5,892	13.60 %	7,440	15.90 %		
Age 55 -64	4,334	11.20 %	4,982	11.50 %	5,194	11.10 %		
Age 65 -74	2,670	6.90 %	3,206	7.40 %	3,510	7.50 %		
Age 75 -84	1,277	3.30 %	1,993	4.60 %	2,153	4.60 %		
Age 85+	426	1.10 %	650	1.50 %	889	1.90 %		
Age 18+	30,959	80.00 %	34,396	79.40 %	34,396	79.90 %		
Totals	**38,699**		**43,322**		**46,795**			
% Change 2000 -2013	**0.21**							

Dunwoody Population by Age 2000 -2030								
Age Cohort	**2020**	**Percent**		**2025**	**Percent**		**2030**	**Percent**	
Age 0 -4	2,936	5.90	%	3,029	5.90	%	3,221	6.10	%
Age 5 -9	2,470	5.00	%	2,489	4.80	%	2,583	4.90	%
Age 10 -14	2,081	4.20	%	2,106	4.10	%	2,145	4.00	%
Age 15 -19	2,369	4.80	%	2,270	4.40	%	2,300	4.30	%
Age 20 -24	2,582	5.20	%	3,009	5.90	%	2,887	5.40	%
Age 25 -34	5,792	11.70	%	6,056	11.80	%	6,787	12.80	%
Age 35 -44	5,402	10.90	%	5,540	10.80	%	5,682	10.70	%
Age 45 -54	7,097	14.30	%	6,245	12.20	%	5,780	10.90	%
Age 55 -64	9,793	19.80	%	9,968	19.40	%	9,441	17.80	%
Age 65 -74	6,346	12.80	%	7,168	14.00	%	7,981	15.10	%
Age 75 -84	1,941	3.90	%	2,737	5.30	%	3,394	6.40	%
Age 85+	658	1.30	%	707	1.40	%	818	1.50	%
Totals	**49,465**			**51,323**			**53,019**		
% Change 2020 -2030	**0.07**								



The largest age groups in Dunwoody are 25-34 and 35-40. Over half of Dunwoody residents are over 35. The same conditions are seen in neighboring City of Johns Creek. Children and teenagers (19 years and younger) make up 35.5 % of the total population in Johns Creek. A much lower percentage, 22.6%, of children and teenagers are seen in Dunwoody. This percentage is more in line with Roswell at 24% and the North Fulton area at 26%. The median age in Dunwoody is 36.7 years of age in contrast to 35.2 years in Roswell, 36.2 years in Sandy Springs, 32.3 years in DeKalb and 32.7 years in Fulton County. The North Fulton/North DeKalb area and associated cities have similar median ages, although Dunwoody's is a bit higher. These are residents in the prime of their working and family lives that is indicative of the mission and values statements these communities support.

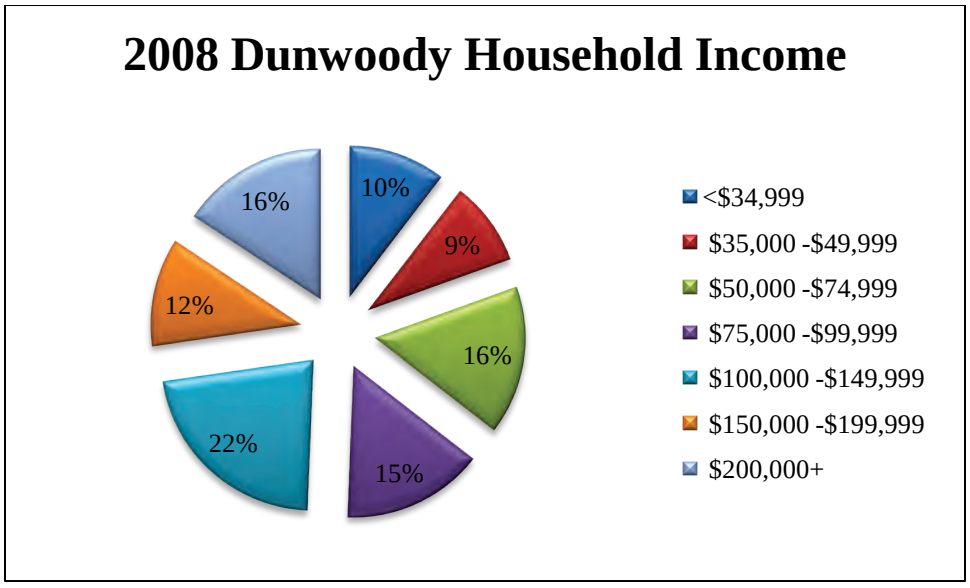
Dunwoody Population Forecast by Sex and Average Age : 2000-2030					
	Census 2000	2008	2013	2008-2013	2008-2013
Number	Number	Number	Number	Change	Annual Rate
Population	38,699	43,322	46,795	3,473	1.55 %
Households	16,018	18,619	20,325	1,706	1.77 %
Average Household Size	2.38	2.3	2.27	-0.03	-0.26 %
Median Age	36.7	38.2	39.4	1.2	0.62 %
Median Male Age	35.5	37	38.2	1.2	0.64 %
Median Female Age	37.9	39.5	40.7	1.2	0.60 %

While the larger majority of the population will remain racially white, it is important to note that 40% of the Dunwoody population will be residents of other races and will probably continue to become a more ethnically diverse area as time goes on.



Dunwoody Population by Race						
	2000		2008		2013	
Number	Number	Percent	Number	Percent	Number	Percent
White Alone	30,379	78.5 %	31,582	72.9 %	32,381	69.2 %
Black Alone	3,251	8.4 %	3,856	8.9 %	4,305	9.2 %
American Indian Alone	77	0.2 %	87	0.2 %	94	0.2 %
Asian or Pacific Islander Alone	2,786	7.2 %	4,419	10.2 %	5,662	12.1 %
Some Other Race Alone	1,587	4.1 %	2,426	5.6 %	3,229	6.9 %
Two or More Races	619	1.6 %	910	2.1 %	1,123	2.4 %
Hispanic Origin	3,406	8.8 %	5,199	12 %	6,738	14.4 %
Total	**38,699**		**43,322**		**46,795**	

The City of Dunwoody's median household income in 2008 was $98,648, and the per capita income was $56,254. In comparison, the median household income of Johns Creek (2007) was $150,592 with a per capita income of $65,994. The median household income in Roswell was $71,726 with a per capita income of $36,012. Although the income in Dunwoody and Johns Creek was higher than that of Roswell, it must be noted that the Roswell data is from 1999. DeKalb County (2007), in contrast has a median income of $51,753 and a per capita income of $23,968 with Fulton County a bit higher at a median income of $58,052 (2007) and a per capita income of $30,003 (1999). This illustrates that the North Fulton/North DeKalb cities have higher incomes than the counties in which they are contained. Georgia and the Atlanta Metropolitan Statistical Area (MSA) are substantially lower at $32,227 and $39,453, respectively.





Education is extremely important to the citizens of Dunwoody as is shown by a very high level of educational attainment with 10.5% of the population with a High School (HS) diploma, 40 % with a Bachelor's Degree, and 21% with a Master's Degree (or higher) in 2000. This is consistent with Johns Creek at 9.6% with a HS Diploma, 22% with a Bachelor's Degree and 44% with a Master's Degree and Roswell at 13.3% with a HS Diploma, 35.6% with a Bachelor's Degree and 17% with a Master's Degree, respectively. This shows that each City has at least 50% of its population with an advanced degree. This is much higher than the Atlanta MSA at 35% with an advanced degree. Sandy Springs is similar with 60.8% of the population with a Bachelor's Degree. Johns Creek is the highest with 66% followed by Sandy Springs at 60.8%, Dunwoody at 57%, and Roswell at 52.6%. Furthermore, all jurisdictions have only around 5% of their population without a HS Diploma. It is important for a city to have an educated workforce to compete for employers and business.



Dunwoody: Population 25+ by Educational Attainment					
	Census 2000			**1990-2000 Annual Rate of % Change**	
Less than 9th Grade	844	3	%	10.22	%
9th - 12th Grade, No Diploma	894	3	%	0.45	%
High School Graduate	2925	11	%	-0.64	%
Some College, No Degree	4801	17	%	0.75	%
Associate Degree	1457	5	%	2.46	%
Bachelor's Degree	11129	40	%	3.96	%
Master's/Professional/Doctorate Degree	5932	21	%	5.63	%
Total	**27982**	**100**	%	**2.98**	%

NON-FINANCIAL GOALS

Strategic Goals:

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

Strategic Goal 1 - Maintain a safe environment for all residents, businesses and visitors

What we have done…

- In a 90 day period, hired and trained 40 sworn and 8 civilian employees of the Dunwoody Police Department.
- Built out a new Police facility
- Acquired all necessary equipment and materials for full deployment within 90 days of commencement of municipal operations
- Installed state of the art mobile technology to allow officers to maintain patrols for an entire shift
- Created the Dunwoody Neighborhood Watch Program
- Created the Dunwoody Explorers Program in partnership with the Boy Scouts of America
- Improved response time and visibility from DeKalb County PD efforts

What we expect to accomplish…

- State and National accreditation for the Dunwoody Police Department
- Electronic citation delivery
- Automate records system
- Map based crime stats and analysis
- Participation in a federal narcotics task force
- Participation in a multi-jurisdictional SWAT team
- Establishment of a business community outreach program
- Increase focus on community oriented policing efforts

Strategic Goal 2 - Promote responsible and balanced redevelopment

What we have done…

- Nearly completed the 2030 Comprehensive Plan for the City of Dunwoody
- Adopted zoning and development regulations
- Modified the Dunwoody Village Overlay district
- Established a Sustainability Committee
- Identified major development nodes for future redevelopment

What we expect to accomplish…

- Completion of the 2030 Comprehensive Plan for the City of Dunwoody
- Completion of the Redevelopment Plan for Dunwoody Village
- Completion of the Redevelopment Plan for Georgetown/Shallowford node
- Initiation of compilation of a revised Zoning Code
- Protecting the school system by limiting multi-family housing
- Initiating a comprehensive code compliance effort in multi-family housing

Strategic Goal 3 - Actively pursue comprehensive infrastructure improvements

What we have done…

- Completed an inventory and analysis of all municipal infrastructure
- Utilized a "laser truck" to evaluate pavement conditions city-wide
- Created a Storm Water Utility to establish a funding source for improvements to the drainage system
- Initiated a city-wide transportation plan
- Completed road way improvements on Womack Road to accommodate a new Elementary School
- Created an action plan to become a bicycle/pedestrian oriented community
- Installed speed radar signs in school zones

What we expect to accomplish…

- Timely repair and maintenance of infrastructure problems
- Paving and improvements on a "worst-first" priority basis
- Repair and addition of sidewalks
- ADA improvements on public infrastructure facilities and sidewalks
- Engineering and design work for Tilly Mill Road at North Peachtree Road
- Engineering and design work for Mt. Vernon Road at Vermack Road
- Completion of a city-wide transportation plan
- Initiation of a streetscape project along Dunwoody Village Parkway
- Significant paving of main arteries with the use of local and state funds
- Transfer of ownership of public parks and facilities from DeKalb Count

Strategic Goal 4 - Create an atmosphere in which businesses thrive.

What we have done…

- Developed a collaborative process for establishing "last call for alcohol" times with restaurants and bars.
- Actively promoted and participated in Dunwoody Chamber of Commerce activities
- Actively supported community festivals
- Maintained a low millage rate and fee structure
- Worked cooperatively with businesses on licensing and fee issues
- Created the Convention and Visitors Bureau of Dunwoody

What we expect to accomplish…

- Revise and streamline business and alcohol licensing process for benefit of businesses
- Creation of an economic development strategy
- Enhance partnerships with State and local economic development agencies
- Ongoing evaluation of taxes and fees to maintain competiveness
- Outreach program to retain key local businesses



2010 BUDGET CALENDAR

July						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

July
Information sessions within departments on budget requirements, Operating & Capital budget requests and departmental capital and enhancement priorities. Work sessions with Accounting that will include discussions that focus on M&O and personnel requests. Additional discussions will focus on the estimated budget allocation and the budget submittal process

July 6
Budget worksheets distributed to departments

July 31
Budget worksheets due from departments

August						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August
FY10 Revenue and Expenditure estimates will be reviewed. Work sessions to review budget requests for M&O, Enhancements, and Capital budgets.

August 6-21
Department Budget Work Sessions with City Manager

August 26
First Consolidated & Balanced Budget Due to City Manager

August 28
Transmittal Letter Due From City Manager/Mayor

September						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

September
Balanced Budget submitted to City Council and posted online for citizen inspection and comments. Meetings with appointed Budget Committee. Revenue neutral changes to budget document and Transmittal Letter.

September 1
Proposed budget with Transmittal letter due to City Council

September 9-11
Meetings with Budget Committee

September 30
Final budget (excluding amendments) submitted to City Council

October						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

October
Public Hearings and Adoption of the Budget Ordinance (including amendments)

October 19
Legally advertised Public Hearing and First Reading of the Budget Ordinance

October 26
Adoption of the Budget Ordinance (as amended) for the year ending December 31, 2010

FINANCIAL POLICIES AND PROCEDURES

The Financial Policies and Procedures Section contains the policies and procedures of the City of Dunwoody.

The development and management of the City of Dunwoody's Annual Budget is governed by formal policies, accepted practices and the City of Dunwoody's basic budget principles. The principles that guide the development of the City of Dunwoody's budget include a balanced budget where operating revenue equals to or is greater than operating expenses and recurring capital; fund balance is used for one-time capital, approved maintenance capital and road maintenance; maintain current level of service; and unassigned fund balance of four months of operating expenditures for the General and Stormwater Funds. A number of the other pertinent policies and practices are outlined in this section.

Budget Development and Adoption

The FY 2010 budget is a reflection of how the City of Dunwoody will continue to develop over the next few years. This year's budget constraints are greater than in our first year and necessitated difficult decisions in assigning priorities. More input was critical at the beginning of the process to help establish priorities. The process focused on responding to the current economy while maintaining the City's assets. The City's Management Team, comprised of department heads, participated in all phases of the budget and the preparation of the staff budget working document.

In July 2009, departments reviewed revenue projections and submitted their base expenditure budgets. Department heads estimated projections to be refined later in the budget process as more information becomes available in the current year. The base expenditure budget is the amount of money the department needs to continue the department's present operations. Departments provided justification for the amount budgeted.

Personnel costs were not included in the base expenditure budgets given to departments. Using a position control document that was developed by Accounting, Finance staff developed and refined personnel cost estimates.

A Budget Overview and the first official draft of the budget were presented to Mayor and Council on September 1st, 2009. The presentation reported the economic trends, impacts on City revenues and expenditures as well as reviewed the budget principles and standards.

The Mayor appointed a Budget Committee of three Council members, and a kickoff meeting was held with the City Manager and the Finance budget team on September 9th. The budget kickoff displayed the information presented to Mayor and Council and reviewed the budget process. All were made aware of the effects that the economic trends had on the City's revenue, and that the departments are committed to look for efficiencies. The department liaisons also reviewed the updates from these budget meetings.

The review process covered multiple parts; the budget document, base budget, new enhancements and capital requests, raises, and other information. All requests were to promote the fiscal strategy and guiding principles that included:

A. A financially healthy city is a strong city,
B. Keep the streets clean and the people safe,
C. Closely match service levels with community expectations,
D. Derive value from outsourcing municipal services,
E. Perpetuate the culture of professionalism, enthusiasm and a commitment to "best in class" service delivery, and
F. In the best interests of the City of Dunwoody.

City of Dunwoody Guiding Principles

↓ ↓

Operating, Enhancement & Capital Requests

↓ ↓

Approved Budget

The budget document identifies what each department expects to accomplish in the FY 2010 year.

Initially, all department heads were asked to present an operating budget and enhancements that would allow their department to promote the City's goal to "be the best city government in Georgia." While staff is aware of the tough economic times, the City Manager encouraged each department head to be proactive in representing the best interests of their departments and to request a budget that would allow all departments to excel; not just survive. This base expenditure budget was reviewed once in August with departments so the City Manager could start identifying priorities. The departments were encouraged to identify any efficiencies or savings in their current base budget. Since the economy has been slow, the increased competition for bids and services to the city should allow departments to realize some savings.

All requests for new capital or programs were requested as "enhancements." These items were submitted with a greater level of detail and showed which strategic goals they helped fulfill. Enhancements were either capital or new programs that the department wished to do.

The capital request is a listing of all capital projects that the department wished to accomplish during fiscal year 2010. The capital requests originate from identification of the department's needs to improve or maintain the existing level of service. Each capital request includes a greater amount of justification and showed funding for the entire project.

The departments' initial 2010 budgetary requests were due to Finance by the end of July. Once all the documentation was received, all requests were thoroughly reviewed by Finance and Accounting Department. Following the initial review, each of the departments participated in the continued refinement of revenues, justifications were explained, base budgets were further adjusted, and alternative funding sources were researched.

The FY 2010 Proposed Budget was presented in general terms to the Budget Committee during September. An updated budget draft was presented on September 17th that reflected the feedback and direction from the Committee. During October, Council approved the September 17th version of the budget with minor amendments.

Budget Management Process

The City Manager and Finance work throughout the year to monitor the City's budget. Each month a monthly budget report is submitted to the department heads, City Manager and Council as an update on the budget. Finance staff also review and approve all check requests and requisitions for accuracy. Departments are not authorized to exceed expenditures at the account level.

Basis of Budgeting/Accounting

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Our budget is balanced, where Revenues meet or exceed Expenditures. Revenues and Expenditures for budgetary purposes are recognized on the modified accrual basis to include encumbrances, which measures cash and all other financial assets that can readily be converted to cash. The basis of accounting for the governmental funds is modified accrual and the basis of accounting for the proprietary funds is full accrual. Full accrual recognizes economic events regardless of when cash transactions occur so differences in proprietary funds are events which the cash is received before or after the event. Full accrual only requires reasonable assurance that the cash will be collected, while modified accrual accounting provides greater assurance that the cash will be available to pay liabilities when they come due.

Financial Policies and Procedures

Dunwoody has adopted a set of financial policies to govern the financial management of the various City funds. These policies cover Budgets and the City's Investment Policy. The City of Dunwoody has also established procedures for 1) Deposits, 2) Deferred Revenue, 3) Disposal of Assets, 4) Purchasing, 5) Change Drawer Fund 8) Purchasing Card, and 9) Contracts.

The City has developed financial policies to ensure that the City's financial resources are managed in a prudent manner. The City maintains the goal of a structurally balanced budget to achieve long-term financial stability for the community. Current revenue will be sufficient to support current operating expenditures plus recurring capital (defined as "balanced budget"). Unassigned fund balances of four months operating expenditures accumulate in the General Fund over the City's initial years of existence. During this period the general fund balance is expected to increase more than 10% per year.

Additional fund balance can be used for nonrecurring capital expenses. However, if projected revenue in future years is not sufficient to support projected requirements, an unassigned ending balance may be budgeted to achieve structural balance. This year's budget is also reviewed in respect to how the decisions made this year will affect the City's revenues and expenditures in the following years.

Revenue and Expenditure Policy

Current expenditures (both operating and recurring capital) are to be financed with current revenues. This is the City's definition of a balanced budget; current revenues equal operating expenditures and recurring capital. Fund balance in excess of authorized reserves will be used for one time capital purchases. The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources, or which finance on-going expenditures with onetime revenues. The City shall strive to avoid short-term borrowing to meet operational budget requirements. Nevertheless, this policy shall not prohibit short-term borrowing should a critical need arise. The City plans to utilize Tax Anticipation Notes annual during its first years of existence until it is able to build a healthy cash reserve.

Revenue estimates are based on historical trends and current information. The two largest revenue sources of property tax and occupational business taxes are based upon historical data.

Debt Policy

The City of Dunwoody has not established a formal debt policy, but its debt practices have been governed by State of Georgia restrictions on local government debt. The Constitution for the State of Georgia states that "The debt incurred by any county, municipality, or other political subdivision of this state, including debt incurred on behalf of any special district, shall never exceed 10% of the assessed value of all taxable property within such county, municipality, or political subdivision; and no such county, municipality, or other political subdivision shall incur any new debt without the assent of a majority of the qualified voters of such county, municipality, or political subdivision voting in an election held for that purpose as provided by law." The City of Dunwoody currently is well below the State of Georgia constitutional threshold of 10%.

Specifically, the City of Dunwoody has utilized GMA leasing options for capital and tax anticipation notes for operation. Tax anticipation notes are paid in full annually.

Budget Transfers and Amendment

Since a budget is an estimate of revenues and expenditures, the budget management process does allow for transfers and amendments to the budget. The City of Dunwoody Budget Amendment/Budget Transfer process is regulated by the Official Code of Georgia Annotated and local policies. The level of control, the level at which budgeted expenditures may not legally exceed budget revenues plus allocated fund balance, is set at a minimum at the department level for each fund. Any increase in appropriation in any fund for a Department of local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among Departments, shall require the approval of the governing authority.

Budget Transfers of less than $5,000 that do not change the total department allocation require approval of the appropriate Department Head and are reviewed by the Finance Director. Budget Transfers of $5,000 or more require approval of the City Manager. Budget Transfers cannot increase the appropriation to any Department unless revenues to fund expenditures are from State or Federal reimbursement grant funds.

Budget Amendments require approval of the governing authority. Any increase in appropriation in any fund for a Department that does not qualify as a Budget Transfer, shall qualify as a Budget Amendment and require approval of Council at any regular or special meeting of Mayor and Council.

Capital Improvement Program

The City has not adopted a Capital Improvement Program (CIP) during its initial year. The City scheduled the creation and adoption of its CIP during 2010. The CIP will be a five-year program to detail anticipated expenditures as well as the approved sources of funding. Capital requests are funded through fund balance, bond proceeds, grants, impact fees or other specially designated revenue sources.

The first year of the CIP subsequent to 2010, will be incorporated into the Annual Budget and Program for Services and is commonly known as the Capital Budget for the fiscal year. The Capital Budget is the governing body's annual appropriation for capital spending and authorizes specific projects and appropriates specific funding for these projects.

The subsequent or outlying years of the CIP are to be updated and revised each year to reflect the changing needs and priorities of the City. Projects and financing sources listed in the CIP for years other than the first year are not authorized until the Annual Budget and Program for Services for those years is legally adopted. The outlying years serve only as a guide for future planning and are subject to further review and modification in subsequent years.

Funding decisions are based upon the type of project. Recurring or maintenance projects are funded using operating revenues just like an operating expense. One time projects can use unassigned fund balance as a funding source. Other funding sources include federal and state grants, impact fees, bond issues, hotel/motel tax funding, and enterprise funds.

Capital Assets are those things the City owns that cost a considerable amount of money and are intended to last an extended period of time, such as buildings, land, roads and vehicles. For an item or project to be considered a capital asset by the City, the project or purchase must have an initial purchase cost of $5,000 or more and last more than two years. However, the Capital Budget may have items in it that are not considered Capital Assets.

In order to effectively manage and track these items and projects, the capital projects fund has been created. With the exception of enterprise funds, acquisition of all project-type capital assets including all capital projects will be conducted through the capital projects fund.

After the annual audit has been completed the unspent and unencumbered balances of each capital project approved in the current year's budget will be reallocated in the following fiscal year to their respective projects.

Accounting Policies

The budgeting and basis of accounting policies of the City of Dunwoody conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. The basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund level, government funds use the modified accrual basis of accounting. All government fund types, expendable trust funds and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available).

"Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities in the current period. The City considers revenues as available if they are collected within 60 days after year-end. Those revenues considered susceptible to accrual are property taxes, charges for services, fines, forfeitures, interest income and intergovernmental grants. Revenues from licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used for guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based on the expenditures recorded. In the other type, monies are virtually unrestricted as to purpose of expenditure and are nearly irrevocable (i.e., revocable only for failure to comply with prescribed compliance requirements, such as equal employment opportunity.) These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria for availability. Expenditures are generally recognized under the modified accrual basis of accounting when the related liabilities are incurred. Exceptions to this general rule include: 1) accumulated unpaid vacation, judgments and claims which are not expected to be paid out of "available spendable resources", 2) principal and interest on general obligation long-term debt which are recognized when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year and 3) inventory of materials and supplies which are recorded as expenditures when they are consumed.

Enterprise funds utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The following is a summary of the more significant policies:

Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equities, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds in this budget are grouped into generic fund types and two broad fund categories as follows:

Governmental Funds

General Fund: The general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Funds: Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Debt Service Fund: Debt Service Funds are used to account for debt service transactions for bonds and other debts issued by the City.

Capital Projects Funds: Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or sponsored operations) and capital outlay.

Proprietary Funds

Enterprise Funds: Enterprise Funds are used to account for operations: 1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis are to be financed or recovered primarily through user charges; or 2) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, or accountability or other purposes.

Fund Balances

Fund Balance is the difference between a fund's assets and its liabilities. Portions of the fund balance may be restricted, committed or assigned for various purposes. The City's policy is to keep, at minimum, 33% of budgeted expenditures for the operating funds within fund balance at the end of each fiscal year. The City works to achieve this goal throughout the initial years of existence but has not established a date to reach this goal. The amount used to calculate budgeted expenditures may be discounted for extraordinary one-time contributions or purchases. This policy may be further adjusted through action of the Mayor and City Council. Additional fund balance over and above the 33% may be scheduled for use for future one-time capital projects in lieu of borrowing.

Investment Policy

The City's Investment Policy is to invest public funds in a manner which will provide the maximum security with the best investment return, while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. This policy applies to all funds under the control of the City of Dunwoody which are eligible to be invested, exclusive of pension obligations. The City's investment objectives are:

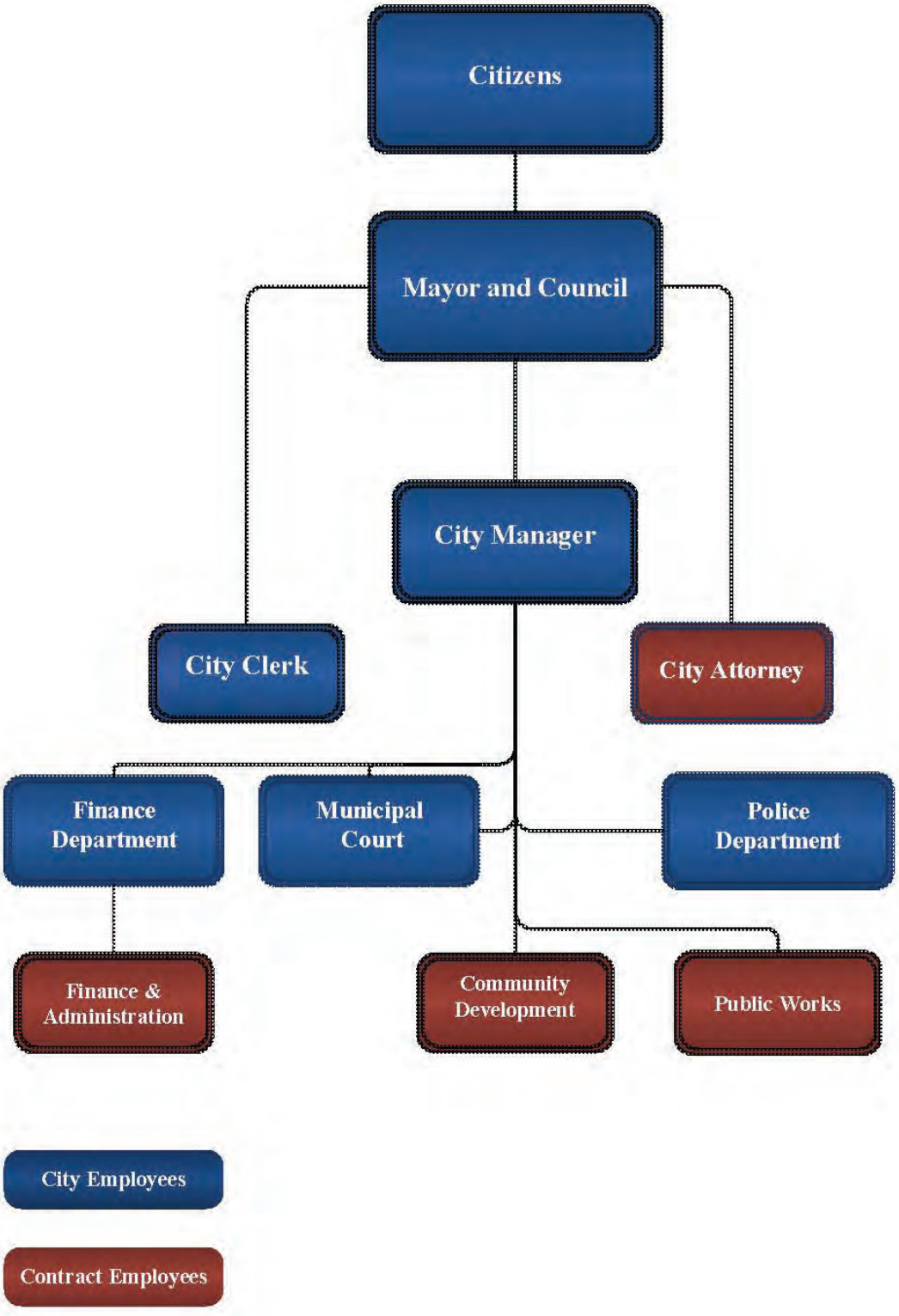
- Safety: To insure that losses are avoided to the principal of the City's investments and deposits.
- Compliance: To conform to the requirements of Federal and State law.
- Liquidity: To generate sufficient cash to meet all operating requirements and pay obligations as they become due.
- Income: To maximize the amount of interest income within the constraints of the objectives.

Purchasing Policy

The City Charter and State law set forth requirements for the expenditure of local government funds for the purchase of goods and services. Per the City of Dunwoody Code of Ordinances, the City Manager shall have the responsibilities and powers of the Purchasing Agent for the City and may delegate some or all of the responsibilities to the Purchasing Manager.

The Purchasing Manager shall establish procedures for purchases of goods and services involving the estimated expenditures of $50,000 or less. These procedures determine the thresholds at which the number and type of quotes are required. Purchases with anticipated amount of $50,000 or over require sealed bids or proposals.

CITY OF DUNWOODY
ORGANIZATIONAL CHART



City of Dunwoody
Overview/Statistical
Personnel Position Control

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

Department	FY 09	FY 10
City Manager	1	1
City Clerk	1	1
Finance	1	1
Municipal Court	1	1
Police Services	48	52
Total Full-Time Equivalent Approved Positions	52	56

The City of Dunwoody incorporated on December 1, 2008 so no prior year data existed.

"The proposed budget contains adequate funding to provide “best in class” basic services to the citizens of Dunwoody. This budget focuses specifically on the following priorities: (1) Strengthening the Dunwoody Police Department, (2) Concentrating resources for infrastructure improvements, and (3) Providing for the future financial stability of the City." - 2010 Budget Message

The four (4) new positions reflects the addition of one Detective, one Narcotics Officer and two Patrol Officers.

SECTION II

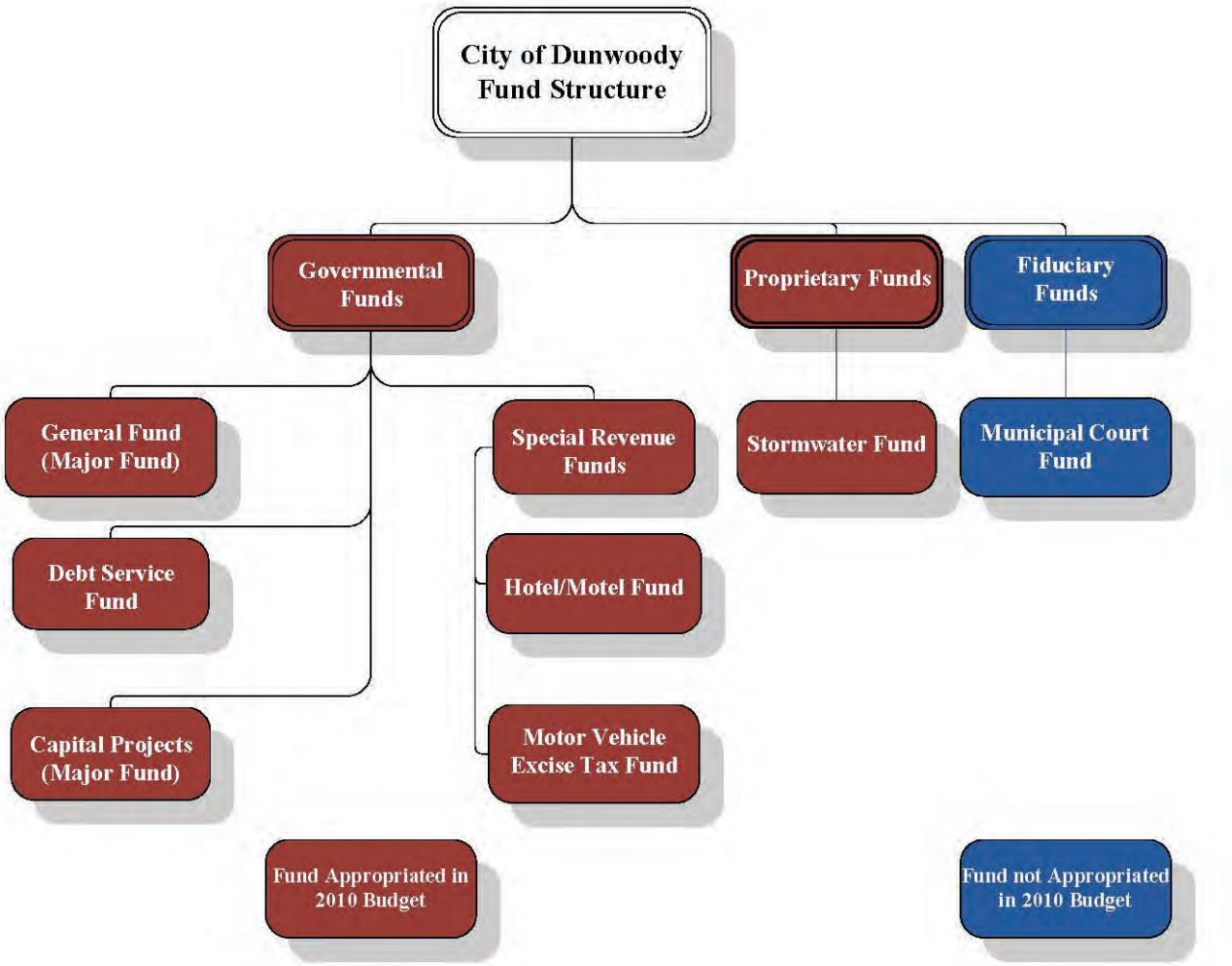
FINANCIAL SUMMARIES

CITY OF DUNWOODY
FUND STRUCTURE BUDGETING BY FUND

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 uses can vary. The City of Dunwoody currently uses six governmental funds and one proprietary fund to account for the use of financial resources. The city's funds are detailed below by fund type.



MAJOR FUNDS

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 City Manager, City Clerk, City Attorney, and Finance & Administration; Public Safety; Community Development; and Public Works. The primary sources of revenue of the General Fund are: property taxes and assessments, business and occupation taxes, franchise fees, court fines, and excise taxes.

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 one debt service fund, which uses the modified accrual basis of accounting and budgeting. The modified accrual basis of accounting and budgeting is explained in detail above in the general fund section.

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 2010 is $301,945,129. This amount is based on the 2009 tax digest. 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.

Capital Projects Fund
The Capital Projects Fund is a Governmental Fund. It is established to account for General Fund 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.

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 modified accrual basis of accounting and budgeting is explained previously. The City uses the following special revenue funds:

Hotel/Motel Fund

This fund accounts for the levy and collection of excise tax upon hotels and motels for the purposes of promoting conventions, tourism, and trade shows, while also providing funds to develop economic vitality in downtown areas. Currently, the City levies a 5% tax to 5 area hotels and motels, with 40% of the tax allocated to the Convention and Visitors Bureau of Dunwoody and the remainder allocated to the City's general fund. Appropriations in the Hotel/Motel fund are presented in the Financial Summary Section of this document.

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 4 rental entities in Dunwoody. All of the taxes collected are allocated to the General Fund. Appropriations in the Motor Vehicle Rental Excise Tax Fund are presented in the Financial Summary Section of this document.

Enterprise Funds

Enterprise funds are used to account for "business-type" activities whose operations are primarily financed by fees collected from customers. All Enterprise Funds use the accrual basis of accounting and budgeting. The accrual basis of accounting and budgeting recognizes transactions when they occur, regardless of the timing of their corresponding cash flows. Revenue and expenses are recognized without regard to when they receive or disburse cash. Revenues must be earned and measurable and the goods and services must have been provided. Expenses must be incurred and measurable. Goods must have been received and used. The City of Dunwoody currently has one enterprise funds.

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 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. Appropriations in the Stormwater Utility fund are presented in the Department of Finance section of this document.

Capital Budgeting

The Capital Project Fund is used to accumulate resources available and expenditures approved for items that have an estimated life of five or more years and with an anticipated cost of $50,000 or more, 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/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. The annual budget document includes a summary page for each newly funded capital project in fiscal year 2010, providing a project scope, financial operating impact and specific funding source.

GENERAL FUND MAJOR REVENUES

	FY2009 AMENDED BUDGET	FY2010 APPROVED BUDGET	$$ VARIANCE	% VARIANCE
Major Revenues (Top Ten)				
Taxes:				
Real Property Taxes	$ 6,158,116	$ 6,158,116	$ -	- %
Homestead Option Sales Taxes	2,382,000	1,600,000	(782,000)	(32.83)
Franchise Fees	3,725,225	1,275,000	(2,450,225)	(65.77)
Alcohol Beverage Excise Taxes	600,000	600,000	-	-
Occupation and Business Taxes	2,073,203	2,000,000	(73,203)	(3.53)
Insurance Premiums Taxes		1,600,000	1,600,000	100.00
Licenses and Permits:				
Alcohol Beverage Licenses	425,678	400,000	(25,678)	(6.03)
Building Permits	400,000	400,000	-	-
Fines and Forfeitures	460,000	800,000	340,000	73.91
Transfers from Hotel / Motel Fund	940,000	962,231	22,231	2.37
Total Major Revenues	$ 17,164,222	$ 15,795,347	(1,368,875)	(7.98) %
Other General Fund Revenues	1,053,714	1,053,736	22	0.00
Total Revenues	$ 18,217,936	$ 16,849,083	(1,368,853)	(7.51) %

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

Real Property Taxes
Real property taxes for 2010 are based on the tax digest compiled for 2009. While expectations that devaluations exist, taxes from new developments should offset these devaluations.

Homestead Option Sales Taxes
HOST taxes for 2010 are based on the lowest expected amount to be received from the County's allocation to the City for HOST taxes. These funds are used solely for capital projects and will be computed after the County decides the allocation to taxpayers to offset property taxes.

Franchise Fees
Utilities pay Franchise Fees to the City throughout the year. The 2010 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in 2009 as well as projections presented in the Governmental Services Division of the University of Georgia's Carl Vinson Institute of Government's "Estimated Revenue and Expenditures for A Proposed City of Dunwoody, Georgia."

Alcohol Beverage Excise Taxes
The 2010 amount for beverage excise taxes was computed based on the current trend of $50,000 per month in receipts from current retailers.

Occupational and Business Taxes
During 2009, the City aggressively pursued the identification of all businesses required to pay the occupation and business tax. While the City continues to receive information on new businesses, it is confident the current 2009 amounts should carry forward into 2010. New businesses identified will generate additional revenues to the City while 2009 credits issued in 2010 are likely due to the slower economy.

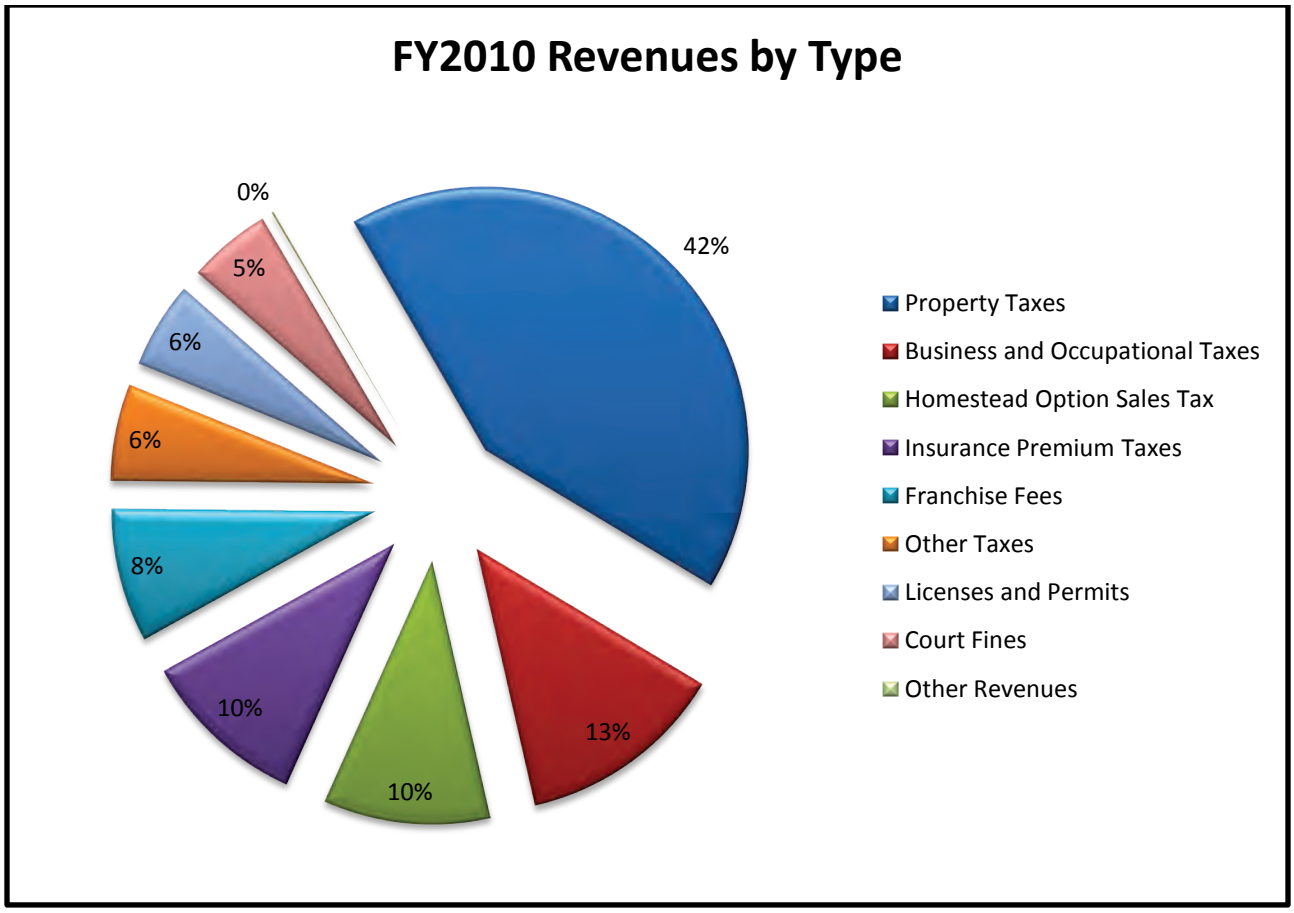
Insurance Premium Taxes
The 2010 estimated amounts are presented based on projections presented in the Governmental Services Division of the University of Georgia's Carl Vinson Institute of Government's "Estimated Revenue and Expenditures for A Proposed City of Dunwoody, Georgia."

Alcohol Beverage Licenses
The 2010 estimated amount is computed based on the current level of alcohol beverage license holders.

Building Permits
The 2010 estimated amount are projections from the engineering firm of Clark Patterson Lee.

Hotel/Motel Taxes
The 2010 estimated amount is a projection based on the initial collected amounts during the City's first months of operations prorated for a 12-month period and then discounted approximately 10% due to the slower economy.

Stormwater Fund Major Revenues
Stormwater Fund Revenues are budgeted at $1,199,941 for 2009 and 2010. The budgeted amounts are computed from a measurement of the impervious surfaces throughout the City . The amounts are added to the property tax bills annually and collected from the property owners. The 2010 budget assumes no change in the units of measurement for the rain runoff generated by the impervious surfaces in the City.



FY 2010 Revenues by Type

Type	**Revenue Amount**	**Percentage**	
Property Taxes	6,528,116	42	%
Business and Occupational Taxes	2,000,000	13	%
Homestead Option Sales Tax	1,600,000	10	%
Insurance Premium Taxes	1,600,000	10	%
Franchise Fees	1,275,000	8	%
Other Taxes	920,000	6	%
Licenses and Permits	827,000	6	%
Court Fines	800,000	5	%
Other Revenues	21,694	0	%
Total	**15,571,810**	**100**	**%**

City of Dunwoody
FY 2010 Budget

Revenue Anticipations and Expenditure Appropriations

	General Fund *	Special Revenue Funds: Hotel/Motel Fund	Special Revenue Funds: Motor Vehicle Excise Tax Fund	Debt Service Fund
Revenues				
Property Taxes	$ 6,528,116			
Business and Occupational Taxes	2,000,000			
Homestead Option Sales Tax	1,600,000			
Insurance Premium Taxes	1,600,000			
Franchise Fees	1,275,000			
Other Taxes	920,000	$ 1,601,719	$ 40,000	
Licenses and Permits	827,000			
Court Fines	800,000			
Other Revenues	292,736			
Charges for Services	4,000			
Subtotal	$ 15,846,852	$ 1,601,719	$ 40,000	$ -
Other Financing Sources				
Operating Transfer In from Hotel/Motel Fund	$ 962,231			
Operating Transfer In from Rental MV Excise Tax Fund	40,000			
Operating Transfer In from General Fund				$ 255,524
Budgeted Fund Balance				530,179
Total Other Financing Sources	$ 1,002,231	$ -	$ -	$ 785,703
Total Revenues	$ 16,849,083	$ 1,601,719	$ 40,000	$ 785,703
Expenditures				
City Council	$ 240,582			
City Manager	229,278			
City Clerk	168,554			
City Attorney	359,000			
Finance & Administration	3,695,491			
Nondepartmental	-			
Municipal Court	281,981			
Police	4,860,838			
Public Works	2,033,576			
Community Development	2,251,500			
Contingency	250,000			
Subtotal	$ 14,370,800	$ -	$ -	$ -
Other Financing Uses				
Operating Transfer Out to Debt Service	$ 255,524			
Operating Transfer Out to Capital Projects	910,000			
Operating Transfer Out to General Fund		$ 961,031	$ 40,000	
Payments to Other Entities		640,688		$ 785,703
Total Other Financing Uses	$ 1,165,524	$ 1,601,719	$ 40,000	$ 785,703
Total Expenditures	$ 15,536,324	$ 1,601,719	$ 40,000	$ 785,703

** Denotes a Major Fund*

Capital Projects Fund *	Enterprise Funds Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
		$ 6,528,116		$ 6,528,116
		2,000,000		2,000,000
		1,600,000		1,600,000
		1,600,000		1,600,000
		1,275,000		1,275,000
		2,561,719		2,561,719
		827,000		827,000
		800,000		800,000
$ 1,296,000		1,588,736		1,588,736
	$ 1,199,941	1,203,941		1,203,941
$ 1,296,000	$ 1,199,941	$ 19,984,512	$ -	$ 19,984,512
		$ 962,231	$ 962,231	$ -
		40,000	40,000	-
$ 910,000		1,165,524	1,165,524	-
		530,179		530,179
$ 910,000	$ -	$ 2,697,934	$ 2,167,755	$ 530,179
$ 2,206,000	$ 1,199,941	$ 22,682,446	$ 2,167,755	$ 20,514,691
		$ 240,582		$ 240,582
		229,278		229,278
		168,554		168,554
		359,000		359,000
		3,695,491		3,695,491
		-		-
		281,981		281,981
		4,860,838		4,860,838
$ 2,206,000	$ 1,199,941	5,439,517		5,439,517
		2,251,500		2,251,500
		250,000		250,000
$ 2,206,000	$ 1,199,941	$ 17,776,741	$ -	$ 17,776,741
		$ 255,524	$ 255,524	$ -
		910,000	910,000	-
		1,001,031	1,001,031	-
		1,426,391		1,426,391
$ -	$ -	$ 3,592,946	$ 2,166,555	$ 1,426,391
$ 2,206,000	$ 1,199,941	$ 21,369,687	$ 2,166,555	$ 19,203,132

City of Dunwoody
2010 Budget and 2009 Budget Amendment
Revenues

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Revenues				
Taxes	1,967,559	13,200,578	15,653,764	13,923,116
Licenses & Permits	625,759	546,783	825,678	817,000
Charges for Services	175	14,600	17,102	298,736
Fines and Forfeitures	181,474	430,000	460,000	800,000
Investment Income	1,024	-	-	2,000
Contributions & Donations	9,921	5,250	7,750	2,000
Miscellaneous Revenue	4,116	9,942	2,600	4,000
Other Financing Sources	552,666	768,825	980,000	1,002,231
Total General Fund Revenues	**3,342,695**	**14,975,978**	**17,946,894**	**16,849,083**



City of Dunwoody
2010 Budget and 2009 Budget Amendment
Revenues

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Revenues				
Real Property Tax	4,440	5,700,000	6,158,116	6,158,116
Homestead Tax Rel	-	-	-	-
Personal Property Tax	2,254	248,820	248,820	250,000
Motor Vehicle Ad Valorem Tax	121,638	167,040	200,000	240,000
Homestead Option Sales Tax	-	-	2,382,000	1,600,000
Intangibles	69,138	188,400	188,400	120,000
Interest on Personal Property Taxes	-	21,000	21,000	-
Real Est Trans Tax	-	-	-	-
Franchise Fees	378,525	3,725,225	3,725,225	1,275,000
Electric	-	-	-	-
GA Power Fran Fee	-	-	-	-
Atl Gas Franch Fee	-	-	-	-
Television Cable	-	-	-	-
Telephone-AT&T	-	-	-	-
Local Opt Sale Tax	-	-	-	-
Alcohol Beverage Excise Taxes	285,282	730,608	600,000	600,000
Finance -Liquor by the Drink	-	-	-	-
Business and Occupational Taxes	1,104,943	2,073,203	2,073,203	2,000,000
Revenue Enhancement-Business Licenses	-	300,000	-	-
Business Licences-Police	1,339	46,282	2,000	-
Insurance Premium Taxes	-	-	-	1,600,000
Financial Institution Tax	-	-	55,000	80,000
Alcoholic Beverage Licenses	371,045	425,678	425,678	400,000
GCIC Permit Fees	-	-	-	
Planning and Zoning Fees	-	-	-	10,000
Development Review Fees	13,267	-	-	
Building Permits	241,447	121,105	400,000	400,000
Sign Permits	-	-	-	2,000
Plum Permit	-	-	-	-
Elec Permit	-	-	-	-
HVAC Permit	-	-	-	-
Land Disturbance Purmits	-	-	-	5,000
Bld Rein Fe	-	-	-	-
Fed Match Grants	-	-	-	-
State Match Grants	-	-	-	-
State Matching Grants	-	-	-	-
GDOT LARP Grants	-	-	-	-
Tree Bank	-	-	-	10,000
Dev Imp Fee	-	-	-	-
Traffic Calming Fees	-	-	16,602	17,694
Other Charges for Services-Police	175	14,600	500	-
Abandon Appl Fee	-	-	-	-
Solid Waste Rec Fe	-	-	-	-
Streetlight Fees		328,000	271,042	271,042
Court Fines	181,474	430,000	460,000	800,000
Interest Revenue	1,024	-	-	2,000
Contr/Dona FM Priv	7,421	5,250	5,250	1,000

Explorer Program Donations	2,500		2,500	1,000
Other Charges for Services-Finance	(5)	2,100	2,100	2,000
Other Charges for Services-City Clerk	2	7,842	500	-
Other Chgs for Svc	-	-	-	-
Other Chgs for Svcs	-	-	-	-
Other Charges for Services	4,119	-	-	2,000
Insurance Reimbur	-	-	-	-
Op Xfer In -Mun Court Fines	-	-	-	-
Interfund Transfer-Hotel/Motel Fund	529,917	768,825	940,000	962,231
Interfund Transfer-Rental MV Excise Tax Fund	22,749	-	40,000	40,000
Op Xfer In-Streetlight Fund	-	-	-	-
Total General Fund Revenue	**3,342,695**	**15,303,978**	**18,217,936**	**16,849,083**
Total General Fund Expenditures	**6,495,137**	**14,073,901**	**14,583,851**	**15,536,324**
Fund Balance	**(3,152,442)**	**1,230,077**	**3,634,085**	**1,312,759**

City of Dunwoody
General Fund
Statement of Revenues and Expenditures

	Amended Budget FY 2009	Approved Budget FY 2010
Beginning Fund Balance	$ -	$ 3,363,043
Revenues		
Property Taxes	$ 6,616,336	$ 6,528,116
Business and Occupational Taxes	2,075,203	2,000,000
Homestead Option Sales Tax	2,382,000	1,600,000
Insurance Premium Taxes	-	1,600,000
Franchise Fees	3,725,225	1,275,000
Other Taxes	855,000	920,000
Licenses and Permits	825,678	827,000
Court Fines	460,000	800,000
Other Revenues	24,352	292,736
Charges for Services	3,100	4,000
I/F Transfer from Hotel/Motel Fund	940,000	962,231
I/F Transfer from Rental MV Excise Tax Fund	40,000	40,000
Total Operating Revenue	$ 17,946,894	$ 16,849,083
Expenditures		
City Council	$ 153,283	$ 240,582
City Manager	237,139	229,278
City Clerk	208,699	168,554
City Attorney	250,000	359,000
Finance & Administration	2,204,098	3,695,491
Nondepartmental	1,241,251	-
Municipal Court	271,947	281,981
Police	5,078,499	4,860,838
Public Works	1,828,931	2,033,576
Community Development	1,813,500	2,251,500
Contingency	100,000	250,000
Total Operating Expenditures	$ 13,387,347	$ 14,370,800
Other Financing Sources (Uses)		
I/F Transfer to Debt Service	$ (596,504)	$ (255,524)
I/F to Capital Projects	(600,000)	(910,000)
Total Other Financing Sources (uses)	$ (1,196,504)	$ (1,165,524)
Fund Balance, December 31	$ 3,363,043	$ 4,675,802
Spendable-Assigned to Capital	$ 2,382,000	$ 1,600,000
Spendable-Unassigned	$ 981,043	$ 3,075,802
Fund Balance, December 31	$ 3,363,043	$ 4,675,802

Note 1: The City of Dunwoody incorporated on December 1, 2008. The FY 2009 budget represent a 13 month budget. There was no budget adopted for FY 2008.

Note 2: 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.

City of Dunwoody
General Fund
Statement of Expenditures to Revenues by Classification

	Expenditure Appropriations	Revenue Anticipations	Net Effect
Expenditures			
City Council	$ 240,582		$ (240,582)
City Manager	229,278		(229,278)
City Clerk	168,554		(168,554)
City Attorney	359,000		(359,000)
Finance & Administration	3,695,491		(3,695,491)
Nondepartmental	-		-
Municipal Court	281,981		(281,981)
Police	4,860,838		(4,860,838)
Public Works	2,033,576		(2,033,576)
Community Development	2,251,500		(2,251,500)
Contingency	250,000		(250,000)
Subtotal	$ 14,370,800	$ -	$ (14,370,800)
General Revenues			
Property Taxes	$ -	$ 6,528,115.65	$ 6,528,115.65
Business and Occupational Taxes		2,000,000	2,000,000
Homestead Option Sales Tax		1,600,000	1,600,000
Insurance Premium Taxes		1,600,000	1,600,000
Franchise Fees		1,275,000	1,275,000
Other Taxes		920,000	920,000
Licenses and Permits		827,000	827,000
Court Fines		800,000	800,000
Other Revenues		292,736	292,736
Charges for Services		4,000	4,000
Subtotal	$ -	$ 15,846,852	$ 15,846,852
Other Financing Sources & Uses			
I/F from Hotel/Motel Fund	$ -	$ 962,231	$ 962,231
I/F from Rental MV Excise Tax Fund		40,000	40,000
I/F to Debt Service	255,524		(255,524)
I/F to Capital Projects	910,000		(910,000)
Subtotal	1,165,524	1,002,231	(163,293)
Grand Total	$ 15,536,324	$ 16,849,083	$ 1,312,759

City of Dunwoody
2010 Budget and 2009 Budget Amendment
General Fund

Department	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Expenditures				
City Council	55,418	149,231	153,283	240,582
City Manager	116,513	216,173	237,139	229,278
City Clerk	54,975	174,899	208,699	168,554
City Attorney	157,644	-	250,000	359,000
Finance & Administration	1,106,714	2,070,928	2,204,098	3,761,927
Nondepartmental	754,064	2,339,555	1,837,755	-
Municipal Court	57,390	227,927	271,947	281,981
Police	2,761,939	5,104,799	5,078,499	5,049,925
Public Works	632,571	1,889,889	2,428,931	2,943,576
Community Development	797,909	1,900,500	1,813,500	2,251,500
Contingency	-	-	100,000	250,000
Total Department Expenditures	**6,495,137**	**14,073,901**	**14,583,851**	**15,536,324**

City of Dunwoody
2010 Budget and 2009 Budget Amendment
General Fund

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Expenditures				
Personnel Services	1,444,836	3,841,717	3,799,255	4,545,922
Purchased & Contracted Services	4,601,467	7,068,609	7,798,979	7,584,922
Supplies	199,683	659,340	881,382	915,802
Capital Outlays	235,178	1,130,000	730,000	897,153
Other Costs	-	700,000	100,000	250,000
Debt Service	13,972	80,000	80,000	177,000
Transfers	-	594,235	1,194,235	1,165,524
Total General Fund Account	**6,495,137**	**14,073,901**	**14,583,851**	**15,536,324**

City of Dunwoody
2010 Budget and 2009 Budget Amendment
General Fund

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Expenditures				
Regular Salaries	1,014,541	2,501,099	2,483,599	3,005,686
Moving Expenses	-	-	2,500	-
Bonuses	-	-	-	-
Car Allowance	-	9,700	7,200	7,200
Housing Allowance	-	-	-	28,800
Overtime Salaries	70,538	200,010	200,010	252,760
Group Ins-Health	136,677	310,000	316,570	498,857
Group Ins-Disability	5,314	29,400	29,400	29,238
Group Ins-Dental	7,328	105,200	105,200	39,289
Group Ins-Life	4,650	58,800	58,800	29,238
Group Ins-Vision	-	58,800	27,600	200
Social Security	9,424	162,025	6,758	5,456
Medicare	15,653	38,851	39,112	47,875
Retirement	141,456	310,093	308,743	287,141
Social Security Ret Plan	473	4,092	161,176	176,982
Federal Unemployment Tax	829	-	-	-
State Unemployment Tax	2,955	11,247	10,787	-
Workers Comp	34,999	42,400	41,800	76,200
Clothing Allowance	-	-	-	61,000
Professional Services	-	17,500	7,500	124,000
Professional Services-Clark Patterson Lee	731,077	1,556,000	1,635,000	1,630,000
Finance-Professional Services-CGA	1,020,985	1,757,900	1,900,000	1,950,000
Professional Services-Lowe Engineers	416,171	772,889	772,889	651,534
Repair & Maintenance-Parks	-	167,000	167,000	250,000
Professional Services Change Orders	36,000	-	-	-
Professional Services-Zoning Ordinance	-	-	-	100,000
Professional Services-Dnwdy Village MP	-	-	-	125,000
Professional Services-Studies	-	-	-	30,000
Professional Services-Other	457,379	662,800	872,000	241,300
Professional Services-Other	135	10,000		
Professional Services-Police Intergovt Agreement	1,290,000	1,290,000	1,290,000	-
Professional Services-Lobbyist	54,996	55,000	55,000	55,000
Professional Services-Property Valuation	-	60,000	60,000	-
Professional Services-Codification	-	30,000	-	-
Professional Services-Software	-	15,000	15,000	237,980
Professional Services-Legal	245,849	-	195,000	180,000
Professional Services-CompensationPlan	10,086	100,000	101,000	20,000
Inmate Medical Services	-	-	-	5,000
Contractual Services	15,640	26,000	26,000	111,640
Municipal Judge	5,831	40,000	40,000	40,000
Court Solicitor	11,005	50,000	50,000	60,000
Pub Def/Indig Care	-	-	-	10,000
Professional Services-Litigation	-	-	-	110,000
Technical Services	-	-	-	104,052
Cleaning Services	-	-	-	15,000
Repair & Maintenance-Equipment	-	-	-	30,000
Repair & Maintenance-Vehicles	(129)	-	62,500	75,000

Rentals	-	-	-	2,000
Bldg Operating Lease	38,146	26,000	26,000	440,000
Equipment Operating Lease	57,451	31,320	53,820	52,500
Property/Liability Insurance	120,000	172,000	172,000	287,000
Communications	34,033	89,200	116,370	171,106
Advertising	9,331	17,500	30,000	27,950
Printing/Binding	21,998	20,500	42,000	56,900
Postage	1,665	47,000	-	-
Travel	7,912	16,250	17,750	34,680
Dues & Fees	8,123	9,500	17,400	46,150
Education/Training	4,730	19,250	18,750	103,130
Contract Labor	-	-	-	5,000
Merchant Services Charge	3,053	-	6,000	8,000
Supplies	40,744	42,500	164,000	168,194
Mayor Expenses	186	5,000	5,000	5,000
Council Expenses	4,496	18,000	18,000	18,000
Operating Supplies	17,688	102,000	-	-
Books & Periodicals	-	15,500	16,000	17,700
Miscellaneous	-	8,000	7,000	1,000
Explorer Prgm Expenditures	1,393	-	2,500	5,000
Street Lights	-	60,000	331,042	331,042
Gasoline	41,706	125,000	125,000	175,000
Hospitality	766	3,000	5,500	11,750
Small Tools & Equipment	10,852	12,500	63,580	74,116
Radios	75,217	75,000	75,000	-
Uniforms	6,634	192,840	68,760	25,000
Comprehensive Transportation Plan	-	10,000	10,000	60,000
Street Maintenance	62,045	75,000	125,000	340,000
Traffic Signals	67,850	208,000	150,000	200,000
Misc Design Services	-	10,000	10,000	15,000
Sidewalk Repair	2,789	5,000	9,000	-
Curb Replacement	-	5,000	5,000	-
Pot Hole Repair	67,762	175,000	175,000	-
Paving	10,750	100,000	-	-
Signs	4,075	10,000	14,000	-
Storm Damage Removal	819	25,000	25,000	25,000
Misc Construction Projects	-	300,000	-	-
Right-of-way Maintenance	-	-	-	60,000
Machinery & Equipment	7,316	-	-	67,753
Computer Equipment	11,773	107,000	107,000	22,500
Furniture & Fixtures	-	100,000	100,000	4,000
Vehicles	-	-	-	102,900
Contingency	-	700,000	100,000	250,000
Debt Service	13,972	80,000	80,000	177,000
Interfund Transfer-Debt Service Fund	-	594,235	594,235	255,524
Interfund Transfer-Capital	-	-	400,000	910,000
Interfund Transfer-Grant	-	-	200,000	-
Total General Fund Expenditures	**6,495,137**	**14,073,901**	**14,583,851**	**15,536,324**

City of Dunwoody
Nonmajor Funds
Statement of Expenditures to Revenues by Classification

	Expenditure Appropriations	Revenue Anticipations	Net Effect
Expenditures			
	$ -		$ -
Subtotal	$ -	$ -	$ -
General Revenues			
Other Taxes		1,641,719	1,641,719
Subtotal	$ -	$ 1,641,719	$ 1,641,719
Other Financing Sources & Uses			
Budgeted Fund Balance			$ -
I/F to General Fund	$ 1,001,031		$ (1,001,031)
Payments to Other Entities	640,688		(640,688)
Subtotal	1,641,719	-	(1,641,719)
Grand Total	$ 1,641,719	$ 1,641,719	$ -

City of Dunwoody
Nonmajor Funds
Statement of Revenues and Expenditures

	Amended Budget FY 2009	Approved Budget FY 2010
Beginning Fund Balance	$ -	$ -
Revenues		
Other Taxes	1,566,667	1,641,719
Total Operating Revenue	$ 1,566,667	$ 1,641,719
Expenditures		
Total Operating Expenditures	$ -	$ -
Other Financing Sources (Uses)		
I/F Transfer to General Fund	(940,000)	(1,001,031)
Payments to Other Entities	(626,667)	(640,688)
Total Other Financing Sources (uses)	$ (1,566,667)	$ (1,641,719)
Fund Balance, December 31	$ -	$ -

Note 1: The City of Dunwoody incorporated on December 1, 2008. The FY 2009 budget represents a 13 month budget. There was no budget adopted for FY 2008.

Note 2: 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.

City of Dunwoody
Capital Projects Fund
Statement of Revenues and Expenditures

	Amended Budget FY 2009	Approved FY 2010
Beginning Fund Balance	$ -	$ -
Revenues		
Proceeds from Operating Leases	3,500,000	
Intergovernmental-LARP		496,000
Intergovernmental-MARTA		800,000
Total Operating Revenue	$ 3,500,000	$ 1,296,000
Other Financing Sources		
I/F to Capital Projects	600,000	910,000
Total Other Financing Sources (uses)	$ 600,000	$ 910,000
Total Revenue	$ 4,100,000	$ 2,206,000
Expenditures		
Capital Lease Purchases	3,500,000	-
Capital Outlay		
Public Works Capital Projects	600,000	2,206,000
Total Operating Expenditures	$ 4,100,000	$ 2,206,000
Fund Balance, December 31	$ -	$ -

Note 1: The City of Dunwoody incorporated on December 1, 2008. The FY 2009 budget represents a 13 month budget. There was no budget adopted for FY 2008.

Note 2: 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.

Statement of Expenditures to Revenues by Classification

	Expenditure Appropriations	Revenue Anticipations	Net Effect
Expenditures			
Capital Outlay			
Public Works Capital Projects	$ 2,206,000		$ (2,206,000)
Subtotal	$ 2,206,000	$ -	$ (2,206,000)
General Revenues			
Intergovernmental-LARP		496,000	$ 496,000
Intergovernmental-MARTA		800,000	$ 800,000
Subtotal	$ -	$ 1,296,000	$ 1,296,000
Other Financing Sources & Uses			
I/F Transfer from General Fund		910,000	$ 910,000
Subtotal	$ -	$ 910,000	$ 910,000
Grand Total	$ 2,206,000	$ 2,206,000	$ -

City of Dunwoody
Debt Service Fund
Statement of Revenues and Expenditures

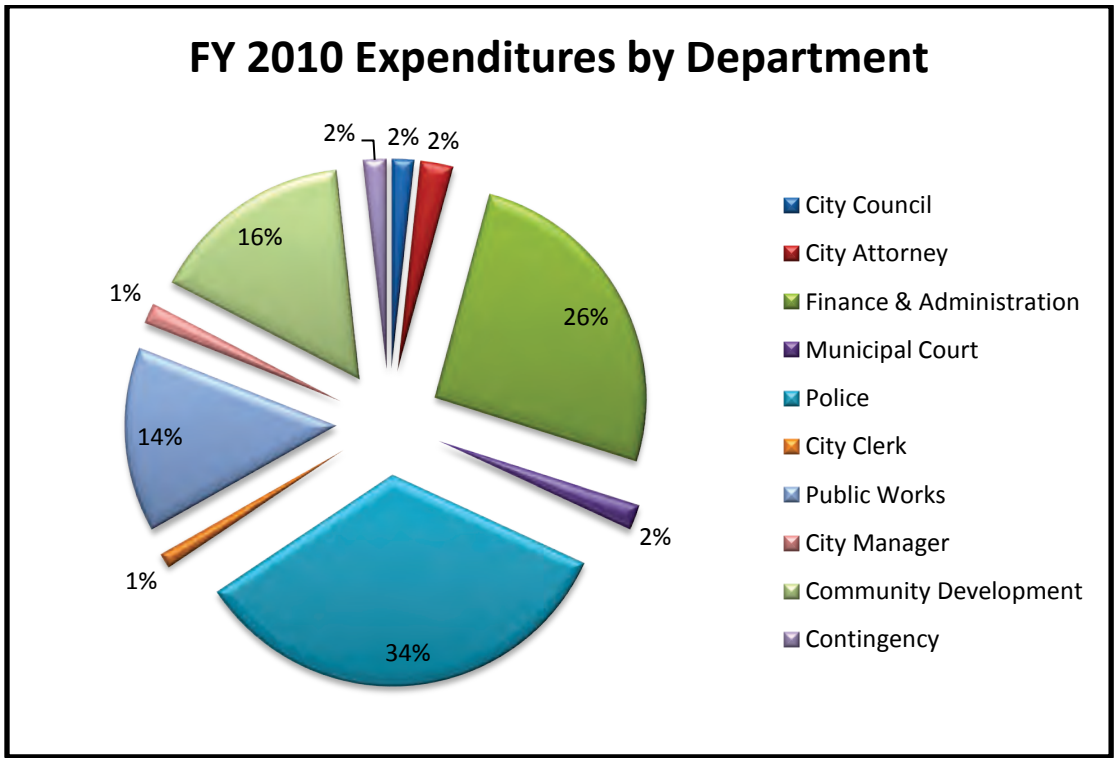
	Amended Budget FY 2009	Approved FY 2010
Beginning Fund Balance	$ -	$ 530,179
Revenues		
Total Operating Revenue	$ -	$ -
Other Financing Sources		
I/F to Debt Service Fund	596,504	255,524
Total Other Financing Sources (uses)	$ 596,504	$ 255,524
Total Revenue	$ 596,504	$ 255,524
Expenditures		
Capital Lease Principal	55,135	681,260
Capital Lease Interest	11,190	104,443
Total Operating Expenditures	$ 66,325	$ 785,703
Fund Balance, December 31	$ 530,179	$ -

Note: The City of Dunwoody incorporated on December 1, 2008. The FY 2009 budget represents a 13 month budget. There was no budget adopted for FY 2008.

Note 2: 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.

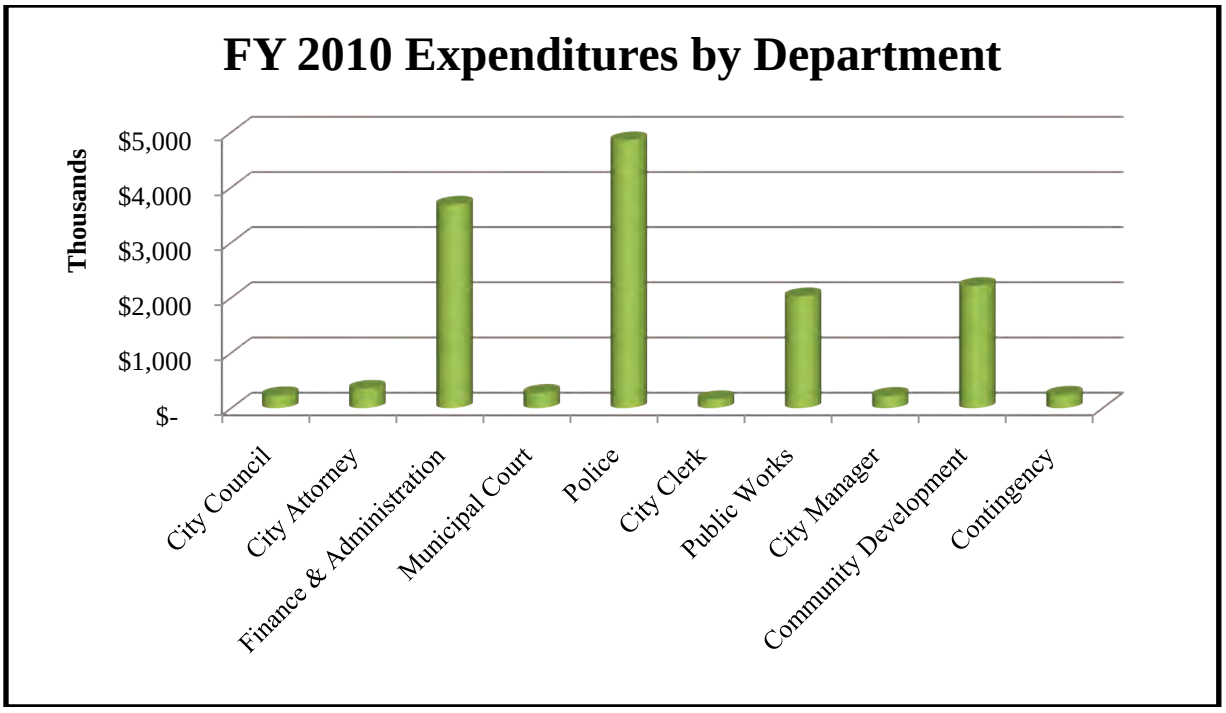
Statement of Expenditures to Revenues by Classification

	Expenditure Appropriations	Revenue Anticipations	Net Effect
Expenditures			
Lease Repayment	$ 785,703	$ -	$ (785,703)
	-		-
Subtotal	$ 785,703	$ -	$ (785,703)
General Revenues			
	$ -	$ -	$ -
Subtotal	$ -	$ -	$ -
Other Financing Sources & Uses			
I/F Transfer from General Fund		$ 255,524	$ 255,524
Budgeted Fund Balance		530,179	530,179
Subtotal	$ -	$ 785,703	$ 785,703
Grand Total	$ 785,703	$ 785,703	$ -



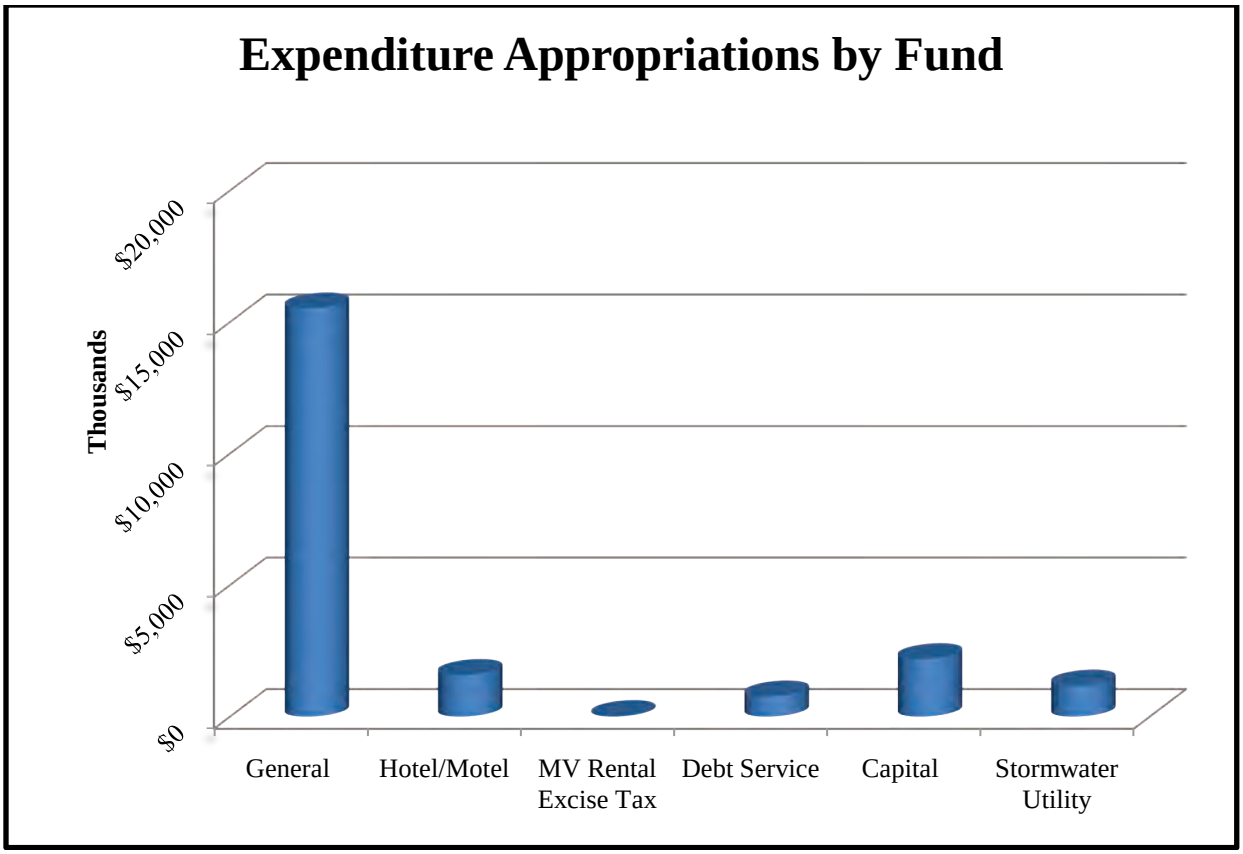
FY 2010 Expenditure by Department

Departments	**Expenditure**	**Percentage**	
City Council	240,582	2	%
City Attorney	359,000	2	%
Finance & Administration	3,695,491	26	%
Municipal Court	281,981	2	%
Police	4,860,838	34	%
City Clerk	168,554	1	%
Public Works	2,033,576	14	%
City Manager	229,278	2	%
Community Development	2,251,500	16	%
Contingency	250,000	1	%
Total	**14,370,800**	**100**	**%**



FY 2010 Expenditure by Department

Departments	**Expenditure**
City Council	$ 240,582
City Attorney	359,000
Finance & Administration	3,695,491
Municipal Court	281,981
Police	4,860,838
City Clerk	168,554
Public Works	2,033,576
City Manager	229,278
Community Development	2,251,500
Contingency	250,000
Total	**$ 14,370,800**



Expenditure Appropriations by Fund

Fund	**Expenditure**
General	$ 15,536,324
Hotel/Motel	1,601,719
MV Rental Excise Tax	40,000
Debt Service	785,703
Capital	2,206,000
Stormwater Utility	1,199,941
Total	**$ 21,369,687**

SECTION III

BUDGET DETAIL

MAYOR AND CITY COUNCIL

The Dunwoody City Council is comprised of six members who represent three districts and a Mayor who serves the entire city (at-large). 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 even years coinciding with the presidential race.

Mission Statement: The mission of the Mayor and City council is to provide the highest quality of life for those who live, work or play in our community and to foster an environment where business can prosper. We will serve all stakeholders in a transparent manner with resourceful, efficient, progressive and professional leadership.

City of Dunwoody
2010 Budget and 2009 Budget Amendment
City Council

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Expenditures				
Regular Salaries	44,000	108,999	108,999	88,000
Group Ins-Health	-	-	-	36,400
Group Ins-Dental	-	-	-	4,200
Social Security	2,681	5,456	6,758	5,456
Medicare	782	1,276	1,276	1,276
Federal Unemp Tax	167	-	-	-
State Unemp Tax	573	-	-	-
Prof Svcs-Other IGA	-	1,000	1,000	1,000
Prop/Liab Insurance	-	-	-	72,000
Communications	87	-	250	250
Postage	132	-	-	-
Travel	348	-	-	1,500
Dues & Fees	-	1,000	1,000	1,000
Education/Training	1,531	5,000	5,000	-
Supplies	360	500	1,500	500
Mayor Expenses	186	5,000	5,000	5,000
Council Expenses	4,496	18,000	18,000	18,000
Operating Supplies	-	1,000	-	-
Books & Periodicals	-	500	500	500
Miscellaneous	-	1,000	1,000	-
Hospitality	76	-	2,500	5,000
Small Tools & Equip	-	500	500	500
	-	-	-	-
Total Department Expenditures	**55,418**	**149,231**	**153,283**	**240,582**

CITY MANAGER

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 budget each year with options the council votes on. He researches and makes recommendations about topics of interest to the council. He spends a great deal of time meeting with citizens and citizen groups to understand their needs better, provides executive leadership that encourages good performance by city workers and operates the city with a professional understanding of how all city functions operate together to their best effect.

Mission Statement: The mission of the office of the Dunwoody City Manager is to develop a responsive, dynamic, representative local government organization that continuously assesses its purpose and seeks the most effective and efficient techniques and technologies for serving the community.

Goals and Objectives:

- **Goal:** Maintain a safe environment for all residents, businesses and visitors
- **Goal:** Promote responsible and balanced redevelopment
- **Goal:** Actively pursue comprehensive infrastructure improvements
- **Goal:** Create an atmosphere in which businesses thrive.



City of Dunwoody
2010 Budget and 2009 Budget Amendment
City Manager

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Expenditures				
Regular Salaries	83,100	145,000	160,500	150,180
Moving Expenses	-	-	2,500	-
Car Allowance	-	9,700	7,200	7,200
Group Ins-Health	10,059	10,000	16,570	17,580
Group Ins-Disability	754	600	600	1,500
Group Ins-Dental	625	3,800	3,800	1,800
Group Ins-Life	658	1,200	1,200	1,500
Group Ins-Vision	-	1,200	1,200	200
Social Security	1,869	9,436	-	-
Medicare	1,273	2,207	2,468	2,279
Retirement	10,274	17,400	16,050	14,993
Social Security Ret Plan	-	-	9,951	9,296
Federal Unemp Tax	100	-	-	-
State Unemp Tax	368	230	-	-
Workers Comp	-	600	300	300
Prof Svcs-Other	290	2,500	2,500	3,600
Communications	1,589	1,800	1,800	1,800
Printing/Binding	56	-	-	-
Postage	23	-	-	-
Travel	593	2,500	2,500	3,000
Dues & Fees	2,706	1,500	1,500	5,000
Education/Training	1,400	1,500	1,500	2,550
Supplies	306	500	2,500	4,000
Operating Supplies	26	2,000	-	-
Books & Periodicals	-	500	500	-
Miscellaneous	-	1,000	1,000	-
Hospitality	383	500	500	1,000
Small Tools & Equip	60	500	500	1,500
Total Department Expenditures	**116,513**	**216,173**	**237,139**	**229,278**

CITY CLERK

The Dunwoody City Clerk is responsible for the care and custody of all official records and documents of the city and the keeper of city's official seal. She manages the city council agendas, takes minutes, coordinates and completes all open records requests. She posts all meetings and legal notices on the city's website. In addition, she oversees all municipal elections and administers the code of ordinances and all supplements.

Mission Statement: The mission of the Office of the City Clerk is to provide information to the public and staff through the efficient maintenance of City records and to assist in the implementation of Council actions in accordance with State and Municipal Codes.

City of Dunwoody
2010 Budget and 2009 Budget Amendment
City Clerk

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Expenditures				
Regular Salaries	36,334	74,000	74,000	77,164
Group Ins-Health	4,401	10,000	10,000	9,000
Group Ins-Disability	411	600	600	770
Group Ins-Dental	354	3,800	3,800	923
Group Ins-Life	369	1,200	1,200	770
Group Ins-Vision	-	1,200	-	-
Social Security	-	-	-	-
Medicare	522	957	957	1,116
Retirement	4,157	7,920	7,920	7,692
Social Security Ret Plan	473	4,092	4,092	4,769
Federal Unemp Tax	79	-	-	-
State Unemp Tax	274	230	230	-
Workers Comp	-	600	600	300
Prof Svc-Election	-	10,000	50,000	-
Prof Svcs-Other	200	5,000	30,000	50,000
Prof Svcs-Codification	-	30,000	-	-
Communications	423	1,800	3,800	3,800
Advertising	1,694	5,000	5,000	5,000
Printing/Binding	1,807	500	500	500
Postage	38	2,000	-	-
Travel	-	750	750	1,000
Dues & Fees	52	750	750	750
Education/Training	-	500	500	1,000
Supplies	659	500	2,500	3,500
Operating Supplies	943	2,000	-	-
Books & Periodicals	-	500	500	500
Miscellaneous	-	1,000	1,000	-
Hospitality	81	-	-	-
Small Tools & Equip	139	-	-	-
Machinery & Equipment	1,567	-	-	-
Computer Equipment	-	10,000	10,000	-
Total Department Expenditures	**54,975**	**174,899**	**208,699**	**168,554**

CITY ATTORNEY

The attorneys in the Dunwoody City Attorney's Office provide sound legal counsel to the City's elected officials, departments and agencies, and prosecute violations of City civil ordinances in Dunwoody Municipal Court. They also represent the city in litigation. They attend all council meetings and work sessions.

Mission Statement: The mission of the Office of the City Attorney is 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.

City of Dunwoody
2010 Budget and 2009 Budget Amendment
Legal

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Expenditures				
Prof Svcs-Lobbyist	27,498	-	55,000	55,000
Prof Svs-Legal	122,925	-	195,000	180,000
Prof Svcs-Litigation	-	-	-	110,000
Contractual Services	7,221	-	-	7,500
Dues & Fees	-	-	-	6,000
Education/Training	-	-	-	500
Total Department Expenditures	**157,644**	**-**	**250,000**	**359,000**



FINANCE AND ADMINISTRATIVE DEPARTMENT

The City of Dunwoody Finance and Administration Department is responsible for all financial operations, information technology, contract administration and physical plant, administrative and facility services and coordinating the annual audit. The department's mission is to provide all stakeholders in a transparent and efficient manner with professional, courteous and reliable services that are timely and accurate. The functions within the Finance & Administration Department are Accounting and Reporting, Revenue Administration, Information Technology, Purchasing, Contract Administration, Human Resources, Facilities, Marketing, and Budget.

Mission Statement: The mission of the Dunwoody Finance and Administration Department is 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 and physical plant, administrative and facility services and coordinating the annual audit.

City of Dunwoody
2010 Budget and 2009 Budget Amendment
Finance & Administration

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Expenditures				
Regular Salaries	27,212	115,000	82,000	113,990
Grp Ins-Health	2,344	10,000	10,000	14,100
Grp Ins-Disab	116	600	600	1,138
Grp Ins-Dental	-	3,800	3,800	1,365
Grp Ins-Life	115	1,200	1,200	1,138
Grp Ins Vision	-	1,200	1,200	-
Medicare	249	1,668	1,668	1,650
Retirement	1,570	13,800	13,800	11,374
Soc Sec Retirement	-	-	7,130	7,052
Workers Comp	-	600	300	300
Prof Svcs-CGA	1,020,985	1,757,900	1,900,000	1,950,000
Prof Svs-Other	15,231	5,000	41,000	152,700
Communications	-	1,800	4,500	103,632
Advertising	5,160		10,000	15,950
Printing/Binding	1,375	2,500	4,000	21,900
Travel	1,739	1,000	2,500	14,680
Dues & Fees	2,110	500	8,400	24,900
Merch Svc Chrg	3,053	-	6,000	8,000
Supplies	7,284	7,500	21,000	36,650
Books & Periodicals	-	1,000	1,000	4,450
Finance- Small Tools & Equip	1,866	2,000	4,000	16,500
Fin/Admin - Computer Equip	9,354	80,000	80,000	16,800
Total Department Expenditures	**1,106,714**	**2,070,928**	**2,204,098**	**3,761,927**

ACCOUNTING DEPARTMENT

Mission Statement: The mission for the Accounting Department of the City of Dunwoody is to provide accounting, payroll, and financial analysis services to all City departments by processing payments to vendors, contractors, suppliers and employees and by processing and reporting all financial information and analyses to assist management in making informed economic decisions therefore maintaining the financial integrity of all accounting records and transactions for the City.

Goals and Objectives:

- Achieve the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for our 2009 Financial Statement Audit report
- Achieve the Distinguished Budget Presentation Award from the Government Finance Officers Association for our 2010 Budget
- Complete Financial Software implementation; Submit for Government Finance Officers Association award
- Move toward more paperless processing with Accounts Payable, Licensing, and HR

HUMAN RESOURCES DEPARTMENT

Mission Statement: The mission of the Human Resources Department is to provide outstanding customer service and stewardship of resources in attracting, selecting, and retaining a high-performance, diverse workforce.

Goals and Objectives:

- Implement a formal risk management program
- Implement automated time and attendance software and HRIS
- Institute a wellness program for employees
- Complete Ongoing employee training

MARKETING DEPARTMENT

Mission Statement: The mission for the City of Dunwoody Marketing Department is 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.

Goals and Objectives:

- Develop a branding strategy that shapes for the City of Dunwoody; utilizing research, creative concepts and media tools
- Strategically market Dunwoody and its unique attractions, events and opportunities
- Develop community outreach programs including city award and green community initiatives

PURCHASING DEPARTMENT

Mission Statement: The mission for the Purchasing Department for the City of Dunwoody is to provide prompt and effective procurement services, which meet the needs of all City departments, in accordance with the requirements of the City Charter and Municipal Code while affording equal access to all entities seeking to do business with the City of Dunwoody.

Goals and Objectives:

- Implement a formal contract management program
- Conduct a "Doing Business with Dunwoody" program
- Obtain National Purchasing Institute's Achievement of Excellence in Procurement Award held by just one other Georgia city

TAX AND LICENSING DEPARTMENT

Mission Statement: The mission of the Tax and Licensing Department of the City of Dunwoody is to administer business licenses according to the law and code of ordinance for the City, to facilitate voluntary compliance with the City of Dunwoody Tax Code and to enforce both in a reasonable and non-arbitrary manner to all who are subject to the ordinance. All while striving for the highest degree of public trust and cooperation with the business community through impartial, professional, and courteous service.

Goals and Objectives:

- Create and implement all necessary processes for each permit and license offered by the City
- Create the process for taxicabs to operate within City limits
- Refine the City's official business license database and ensure that all information is accurate.
- Prepare for the 2010 business and occupational tax license renewals
- Suggest updates to the City's website in regards to business licenses and alcohol beverage licenses in order to make the process go smoother for the citizens and businesses of the City

TECHNOLOGY DEPARTMENT

Mission Statement: The mission of the Technology department is to provide the City of Dunwoody with a comprehensive, effective, stable, and up-to-date information management system. To maintain an efficient and stable network., assist departments with their hardware and software needs, provide a leadership role in the application of information technology, and provide expertise in the development and use of information technology for the benefit of the City. The Technology Department will actively engage and support all members of the City in the use of information technology in support of their daily work and provide all customers with the capability to readily acquire, share, protect, disseminate, and store the information needed to successfully accomplish their missions.

Goals and Objectives:

- Implement City wide document management and imaging software
- Implement fully automated paperless court software
- Aid in GIS deployment with Community Development

MUNICIPAL COURT

The Municipal Court has jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody. These violations include most traffic related violations and some misdemeanors charges such as DUI, shoplifting less than $300.00 and possession of marijuana, less than 1 oz. Municipal Court adjudicates most infractions that violate state law, as well as violations of local ordinances.

Mission Statement: The mission of the Dunwoody Municipal Court is to provide fair and impartial jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody.

Goals and Objectives:

- Strive to provide an expeditious, fair, and reliable adjudication of cases. The Court will achieve this goal by processing cases according to announced time standards and compliance with schedules.

- Be accessible to the public. The Court will accomplish this goal by providing the public with clear information as to the location, hours of operation, court process, and online services.

- Ensure accountability and transparency in the collection of funds. The Court will accomplish this measure by spending only within the approved, allocated funds, and account for funds collected and spent.

- Maintain court files and records in such a manner as to support the city's overall mission to nurture the environment. The Court will achieve this goal by utilizing the latest technology to reduce paper consumption and increase reliance on the electronic storage of court records and files.

City of Dunwoody
2010 Budget and 2009 Budget Amendment
Municipal Court

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Expenditures				
Regular Salaries	12,200	58,000	58,000	54,018
Group Insurance-Health	1,463	10,000	10,000	6,000
Group Insurance-Disability	-	600	600	538
Group Insurance-Dental	29	3,800	3,800	646
Group Insurance-Life	-	1,200	1,200	538
Group Insurance-Vision	-	1,200	-	-
Social Security	-	3,596	-	-
Medicare	177	841	841	780
Retirement	1,976	6,960	6,960	5,377
Social Security Replacement Plan	-	-	3,596	3,334
State Unemployment Tax	-	230	230	-
Workers Comp	-	600	600	300
Professional Services	-	7,500	7,500	-
Professional Services-Other	10,340	-	20,000	20,000
Professional Services-Software	-	5,000	5,000	11,000
Municipal Judge	5,831	40,000	40,000	40,000
Court Solicitor	11,005	50,000	50,000	60,000
Public Defender/Indigent Defense	-	-	-	10,000
Equipment Rental	-	-	7,500	7,500
Communications	2,222	900	8,120	6,000
Printing & Binding	1,286	5,000	5,000	5,000
Postage	207	5,000	-	-
Travel	-	1,000	1,000	3,500
Dues & Fees	50	750	750	1,000
Education/Training	-	750	750	3,500
Supplies	4,699	2,000	14,500	14,000
Operating Supplies	3,161	2,000	-	-
Books & Periodicals	-	2,500	2,500	750
Miscellaneous	-	1,000	1,000	-
Small Tools & Equipment	-	500	5,500	5,500
Uniforms	325	-	-	-
Computer Equipment	2,419	17,000	17,000	5,700
Debt Service				17,000
Total Department Expenditures	**57,390**	**227,927**	**271,947**	**281,981**

POLICE DEPARTMENT

The Dunwoody Police Department (DPD) protects the lives and property of city residents and helps to ensure enforcement of laws. The DPD meets its objectives by responding to emergency calls, particularly crimes in progress, conducting ongoing investigations into criminal activity, apprehending violators and addressing legal issues that affect the quality of life in the city.

Mission Statement: The mission of the Dunwoody Police department is 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. The Dunwoody Police Department 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.

Goals and Objectives:

- Reduce crime and the fear of crime
- Enhance Community and Police Partnerships

City of Dunwoody
2010 Budget and 2009 Budget Amendment
Police

Description	YTD 7/17/2009	2009 Budget As Approved	2009 Budget Requested	2010 Budget Requested
Expenditures				
Regular Salaries	810,915	2,000,100	2,000,100	2,522,334
Salaries-Training	386	-	-	-
Bonuses	394	-	-	-
Housing Allowance	-	-	-	28,800
Overtime Salaries	70,538	200,010	200,010	252,760
Group Ins-Health	118,411	270,000	270,000	415,777
Group Ins-Disability	4,033	27,000	27,000	25,292
Group Ins-Dental	6,321	90,000	90,000	30,355
Group Ins-Life	3,507	54,000	54,000	25,292
Group Ins-Vision	-	54,000	25,200	-
Social Security	3,794	136,407	-	-
Medicare	12,650	31,902	31,902	40,774
Retirement	123,479	264,013	264,013	247,705
Social Security Ret Plan			136,407	152,531
Federal Unemp Tax	427	-	-	-
State Unemp Tax	1,518	10,327	10,327	-
Workers Comp	34,999	40,000	40,000	75,000
Clothing Allowance	-	-	-	6,000
Prof Svcs	-	-	-	50,000
Prof Svcs-Other	42,006	67,500	72,500	3,000
Prof Svcs-Police IGA	1,290,000	1,290,000	1,290,000	-
Prof Svcs-Software	-	10,000	10,000	79,080
Inmate Medical Svcs	-	-	-	5,000

R&M-Equipment	-	-	-	12,000
R&M-Vehicles	(129)	-	62,500	75,000
Rentals	-	-	-	2,000
Equip Operating Lease	50,000	-	-	22,500
Prop/Liab Insurance	-	-	-	142,000
Communications	16,541	38,200	43,200	49,124
Advertising	2,064	-	2,500	-
Printing/Binding	5,472	5,000	5,000	10,000
Postage	214	5,000	-	-
Travel	5,099	10,000	10,000	8,500
Dues & Fees	3,205	5,000	5,000	7,500
Education/Training	1,624	10,000	10,000	58,000
Supplies	17,032	20,000	85,000	79,544
Operating Supplies	7,059	55,000	-	-
Books & Periodicals	-	10,000	10,000	10,000
Miscellaneous	-	1,000	1,000	1,000
Explorer Prgm Exp	1,393	-	2,500	5,000
Gasoline	41,706	125,000	125,000	175,000
Hospitality	227	2,500	2,500	2,500
Small Tools & Equip	3,246	5,000	49,080	50,116
Radios	75,217	75,000	75,000	-
Uniforms	6,309	192,840	68,760	25,000
Machinery & Equipment	2,281	-	-	59,453
Furniture & Fixtures	-	-	-	4,000
Vehicles	-	-	-	102,900
Oper Xfer Out-Debt Svc	-	-	-	189,088
Total Department Expenditures	**2,761,939**	**5,104,799**	**5,078,499**	**5,049,925**



PUBLIC WORKS DEPARTMENT

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 and timely 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.

Mission Statement: The mission of the Public Works Department is to providing high quality and responsive service to the residents and business owners of Dunwoody with regards to management, development, safety and maintenance of the City's roadways, parks, and storm water systems.

Goals and Objectives:

- Complete a Comprehensive Transportation Plan
- Begin preliminary engineering on Dunwoody Village TE Project
- Begin preliminary engineering on 2 intersection improvement projects
- Continue a high level of responsiveness to maintenance requests
- Work with GDOT to upgrade 14 traffic signals



City of Dunwoody
2010 Budget
Public Works

Description	YTD 7/17/2009	2009 Budget As Approved	2009 Budget Requested	2010 Budget Requested
Expenditures				
Prof Sv-Lowe Eng	416,171	772,889	772,889	651,534
Rep & Maint Parks	-	167,000	167,000	250,000
Prof Svcs-Software	-	-	-	75,000
Equip Operating Lease	-	-	7,500	7,500
Communications	-	-	5,000	500
Advertising	103	2,500	2,500	1,000
Printing/Binding	26	2,500	2,500	1,500
Postage	38	5,000	-	-
Travel	-	500	500	500
Education/Training	-	500	500	500
Supplies	16	2,500	13,000	14,000
Operating Supplies	68	10,000	-	-
Books & Periodicals	-	500	500	500
Miscellaneous	-	1,000	1,000	-
Street Lights	-	-	331,042	331,042
Small Tools & Equip	59	2,000	2,000	-
Comprehensive Trans Plan	-	10,000	10,000	60,000
Street Maintenance	62,045	75,000	125,000	340,000
Traffic Signals	67,850	208,000	150,000	200,000
Misc Design Svcs	-	10,000	10,000	15,000
Sidewalk Repair	2,789	5,000	9,000	-
Curb Replacement	-	5,000	5,000	-
Pot Hole Repair	67,762	175,000	175,000	-
Paving	10,750	100,000	-	-
Signs	4,075	10,000	14,000	-
Storm Damage Removal	819	25,000	25,000	25,000
Misc Construction Projects	-	300,000	-	-
Right-of-way Maintenance	-	-	-	60,000
Oper Xfer Out-Capital Projects	-	-	400,000	910,000
OP TSF Out-Gran	-	-	200,000	-
Total Department Expenditures	**632,571**	**1,889,889**	**2,428,931**	**2,943,576**

COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department works 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.

Mission Statement: The mission of the Community Development Department is to promote and protect the City through planning and development practices while providing professional and efficient customer service. 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.

Goals and Objectives:

- Complete Master Redevelopment Plans for the Dunwoody Village and Georgetown areas
- Adopt of the City of Dunwoody inaugural Comprehensive Plan
- Initiate the Dunwoody Transportation Planning Process
- Initiate New Zoning Code Development Process
- Complete Impact Fee Program – Evaluation Plan
- Develop a Historic Preservation Plan Ordinance and Historic Preservation Commission
- Create of a SWEEPS Program for apartment complex code compliance
- Become a designated “Green Community” as part of the ARC program for environmental sustainability
- Complete Joint Master Plan effort with the Perimeter CID and the City of Sandy Springs

City of Dunwoody
2010 Budget and 2009 Budget Amendment
Community Development

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Expenditures				
Professional Services	-	-	-	74,000
Professional Services-Clark Patterson Lee	731,077	1,556,000	1,635,000	1,630,000
Professional Services-Change Orders	36,000	-	-	-
Professional Services-Zoning Ordinance	-	-	-	100,000
Professional Services-Dunwoody Village Master Plan	-	-	-	125,000
Professional Services-Georgetown/N. Shallowford Master Plan	-	-	-	125,000
Professional Svcs-Studies	-	-	-	30,000
Professional Services-Comprehensive Plan	10,086	100,000	101,000	20,000
Professional Services-Other	135	5,000	5,000	-
Equipment Operating Lease	-	-	7,500	7,500
Communications	-	-	5,000	6,000
Advertising	309	10,000	10,000	6,000
Printing/Binding	11,976	5,000	25,000	18,000
Postage	38	5,000	-	-
Travel	133	500	500	2,000
Education/Training	175	500	500	7,000
Supplies	4,199	5,500	20,500	16,000
Operating Supplies	3,501	10,000	-	-
Books & Periodicals	-	-	500	1,000
Miscellaneous	-	1,000	1,000	-
Tree Bank	-	-	-	84,000
Small Tools & Equipment	280	2,000	2,000	-
Contingency	-	200,000	-	-
				-
Total Department Expenditures	**797,909**	**1,900,500**	**1,813,500**	**2,251,500**

NON DEPARTMENTAL

City of Dunwoody
2010 Budget and 2009 Budget Amendment
Nondepartmental

	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Expenditures				
Prof Svcs-Other IGA	389,313	586,800	700,000	-
Prof Svcs-Lobbyist	27,498	55,000	-	-
Prof Svcs-Prop Valuation	-	60,000	60,000	-
Prof Svs-Legal	122,925	-	-	-
Contractual Services	8,394	26,000	26,000	-
Bldg Operating Lease	38,146	26,000	26,000	-
Equip Operating Lease	7,451	31,320	31,320	-
Prop/Liab Insurance	120,000	172,000	172,000	-
Communications	13,171	44,700	44,700	-
Supplies	6,189	3,500	3,500	-
Street Lights		60,000		-
Small Tools & Equip	5,202	-	-	-
Machinery & Equipment	1,804	-	-	-
Furniture & Fixtures	-	100,000	100,000	-
Contingency		500,000	-	-
Debt Service	13,972	80,000	80,000	-
Oper Xfer Out-Debt Svc	-	594,235	594,235	-
Total Department Expenditures	**754,064**	**2,339,555**	**1,837,755**	**-**

CONTINGENCY

City of Dunwoody
2010 Budget and 2009 Budget Amendment
Contingency

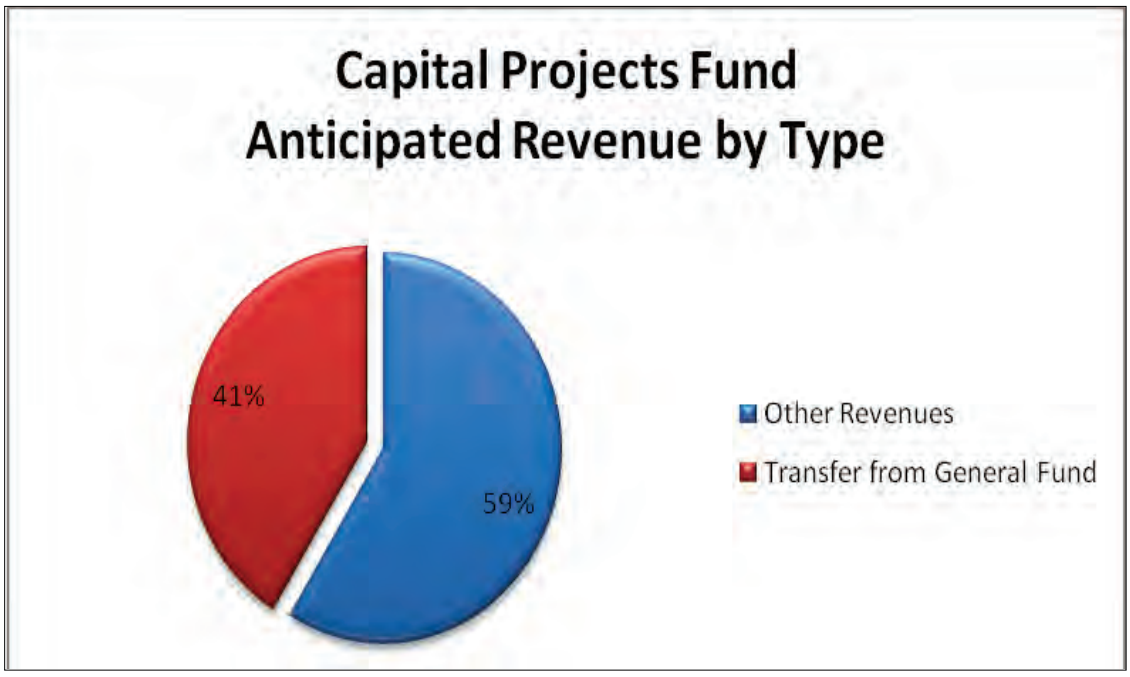
Description	YTD 7/17/2009	2009 Budget As Approved	2009 Budget Requested	2010 Budget Requested
Expenditures				
Contingency	-	-	100,000	250,000
Total Department Expenditures	**-**	**-**	**100,000**	**250,000**

City of Dunwoody
2010 Budget
Capital Projects

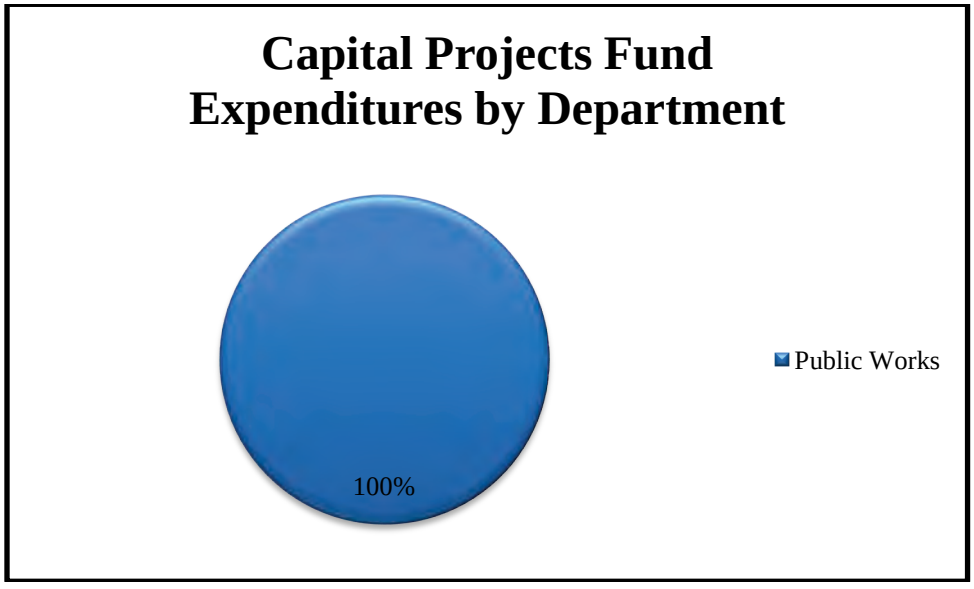
Description	YTD 7/17/2009	2009 Budget As Approved	2009 Budget Requested	2010 Budget Requested
Revenues				
GDOT LARP	-	-	-	496,000
Proceeds from Cap Leases-GMA01	2,029,696	3,000,000	3,000,000	
Proceeds from Cap Leases-Suntr	201,876	500,000	500,000	
MARTA Capital Funds	-	-	-	800,000
Operating Transfer In-Gen Fund	-	-	600,000	910,000
Total Fund Revenues	**2,231,571**	**3,500,000**	**4,100,000**	**2,206,000**
Expenditures				
Building Equipment	19,035	130,000	130,000	
Computer Equipment	181,318	362,000	362,000	
Gen Ops- Furniture & Fixtures	239,759	420,000	420,000	
Police - Small Tools & Equipme	261,203	112,000	265,000	
Police - Machinery & Equipment	414,987	588,000	488,000	
Police - Computer Equip	231,385	95,000	626,762	
Police - Furniture & Fixtures	44,650	112,000	50,000	
Police - Vehicles	1,158,238	1,681,000	1,158,238	
	-	-	-	2,206,000
Public Work - Infrastructure				
Paving			100,000	
Design			200,000	
Construction			250,000	
Equipment			50,000	
Total Fund Expenditures	**2,550,575**	**3,500,000**	**4,100,000**	**2,206,000**
Fund Balance	**(319,004)**	**-**	**-**	**-**

Significant Non Routine Capital Expenditures 2009	
Dunwoody Village TE Project	200,000
Womack Road Restriping	20,000
Village Creek Traffic Calming	15,000
Radar Sign Purchace	50,000
Capitol Projects TBD	215,000
2009 Resurfacing	100,000
	600,000

Significant Non Routine Capital Expenditures 2010	
2010 Resurfacing	1,181,000
New Sidewalks/ADA Ramps	100,000
Traffic Calming	25,000
North Peachtree Road/Tilly Mill Road Intersection (Concept Design & Preliminary Engineering)	75,000
Mt. Vernon Road/Vermack Road Intersection (Concept Design & Preliminary Engineering)	25,000
Dunwoody Village TE Project	800,000
	2,206,000



Capital Projects Fund Anticipated Revenue by Type	Amount	Percentage
Other Revenues	$ 1,296,000	59 %
Transfer from General Fund	$ 910,000	41 %



Capital Projects Fund Expenditures by Department	Amount	Percentage
Public Works	$ 2,206,000	100 %

Computation of Legal Debt Limit

Assessed Value	$	3,019,451,294
Debt Limit 10% of Assessed Value		301,945,129
Debt Applicable to Debt Limit (0.12% of Assessed Value)		3,444,865
Unused Legal Debt Limit	$	298,500,264

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 2010 is $301,945,129. This amount is based on the 2009 tax digest. 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.

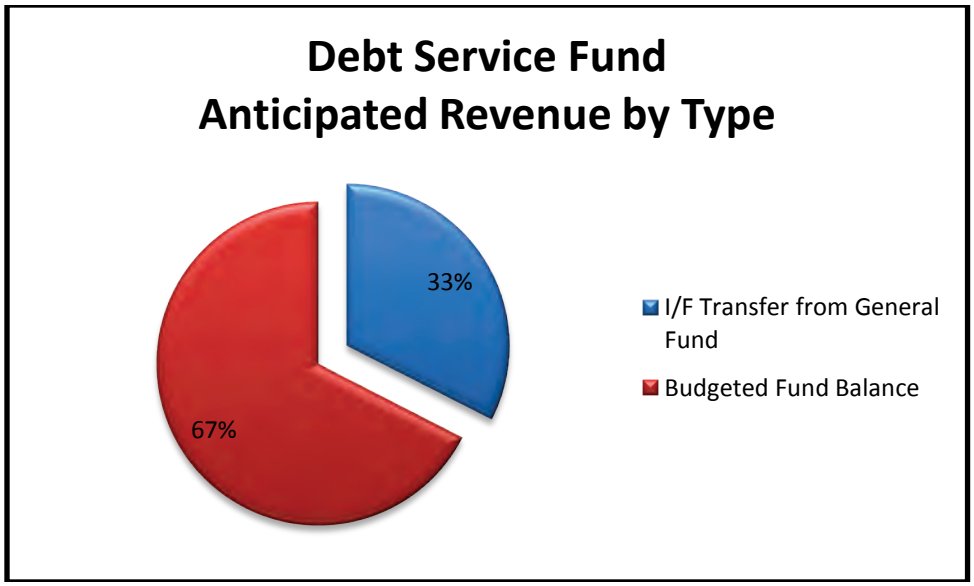
Capital Leases

Appropriations Fiscal Year Ending December 31	Principal	Interest	Total
2009	$ 55,135	$ -	$ 55,135
2010	681,260	104,443	785,703
2011	679,797	83,526	763,323
2012	700,554	62,769	763,323
2013	721,951	41,372	763,323
2014	680,170	19,477	699,647
	$ 3,518,868	$ 311,586	$ 3,830,454

The City is obligated under certain leases accounted for as capital leases for the acquisition of machinery and equipment. The total amount of $3,444,865 represents outstanding capital leases as of December 31, 2009.

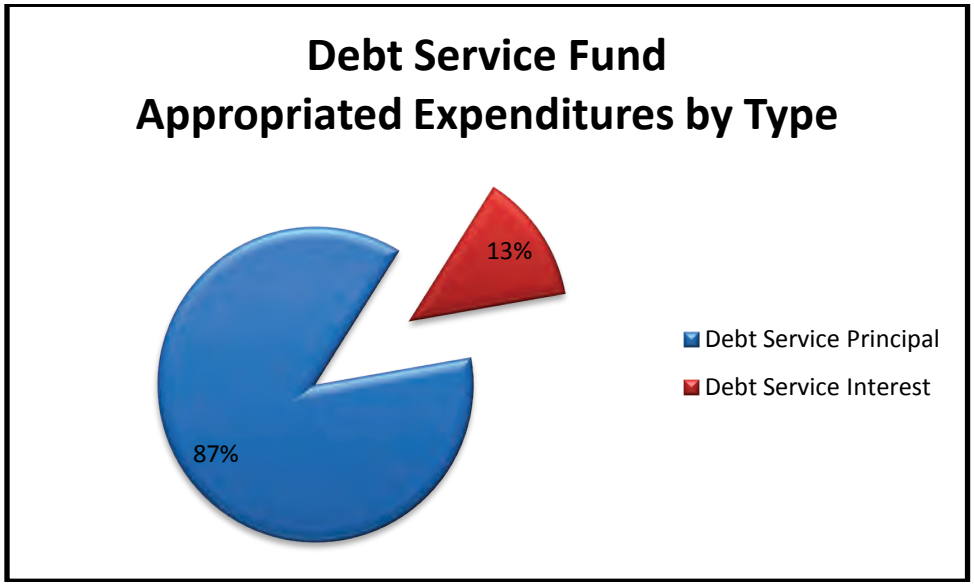
City of Dunwoody
2010 Budget
Debt Service

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Revenues				
Operating Transfer In-Gen Fund	-	596,504	596,504	189,088
Operating Transfer In-Gen Fund	-	-	-	66,436
Debt Service Fund Balance	-	-	-	530,179
Total Fund Revenues	**-**	**596,504**	**596,504**	**785,703**
Expenditures				
GMA Lease-Principal				567,886
GMA Lease-Interest				85,167
Suntrust Lease-Principal		55,135	55,135	113,374
Suntrust Lease-Interest	-	11,190	11,190	19,276
Total Fund Expenditures	**-**	**66,325**	**66,325**	**785,703**
Fund Balance	**-**	**530,179**	**530,179**	**-**



Debt Service Fund

Anticipated Revenue by Type	Amount	Percentage
I/F Transfer from General Fund	$ 255,524	33 %
Budgeted Fund Balance	$ 530,179	67 %



Debt Service Fund

Appropriated Expenditures by Type	Amount	Percentage
Debt Service Principal	$ 681,260	87 %
Debt Service Interest	$ 104,443	13 %

City of Dunwoody
2010 Budget and 2009 Budget Amendment
Hotel/Motel Fund

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Revenues				
Taxes	906,655	1,281,375	1,566,667	1,601,719
Investment Income	448	-	-	-
Total Fund Revenues	**907,103**	**1,281,375**	**1,566,667**	**1,601,719**
Expenditures				
Purchased & Contracted Services	109,071	512,550	626,667	-
Transfers	529,917	768,825	940,000	1,601,719
Total Fund Expenditures	**638,988**	**1,281,375**	**1,566,667**	**1,601,719**
Fund Balance	**268,115**	**-**	**-**	**-**



City of Dunwoody
2010 Budget
Hotel/Motel Fund

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Revenues				
H/M Fund-Hotel/Motel Tax	906,655	1,281,375	1,566,667	1,601,719
Total Fund Revenues	**907,103**	**1,281,375**	**1,566,667**	**1,601,719**
3% Portion	**543,993**	**768,825**	**940,000**	**961,031**
2% Portion	**362,662**	**512,550**	**626,667**	**640,688**
Expenditures				
Professional Services-DeKalb CVB	109,071	341,704	374,259	
Professional Services-Other	-	170,846	252,408	
Interfund Transfer-CVB of Dunwoody	-	-	-	640,688
Interfund Transfer - General Fund	529,917	768,825	940,000	961,031
Total Fund Expenditures	**638,988**	**1,281,375**	**1,566,667**	**1,601,719**
Fund Balance	**268,115**	**-**	**-**	**-**



City of Dunwoody
2010 Budget and 2009 Budget Amendment
Rental Motor Vehicle Excise Tax Fund

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Revenues				
Taxes	22,749	-	40,000	40,000
Total Fund Revenues	**22,749**	**-**	**40,000**	**40,000**
Expenditures				
Transfers to General Fund	-	-	40,000	40,000
Total Fund Expenditures	**-**	**-**	**40,000**	**40,000**
Fund Balance	**22,749**	**-**	**-**	**-**



City of Dunwoody
2010 Budget and 2009 Budget Amendment
Stormwater

Description	YTD 7/17/2009	2009 Budget Original	2009 Budget Amended	2010 Budget Approved
Revenues				
Storm Water Utility Fees	40,011	1,187,918	1,199,941	1,199,941
Total Fund Revenues	**40,011**	**1,187,918**	**1,199,941**	**1,199,941**
Expenditures				
Prof Svcs-Stmwtr Mgt Svcs	-	153,333	153,333	234,600
Prof Svcs-Addl Design Insp Sur	-	80,000	80,000	122,400
Prof Svcs-Inv & Cond Assmt	-	50,000	50,000	49,000
Prof Svcs-NPDES Permitting	-	98,000	98,000	50,000
Stormwater-RIP RAP Prgm	2,383	25,000	25,000	25,000
R&M Stormwater System	12,688	270,000	270,000	413,100
Printing & Binding	-	1,000	1,000	1,000
Dues & Fees	-	500	500	500
Supplies	-	1,000	6,000	6,500
Operating Supplies	-	5,000	-	-
Miscellaneous		500	500	-
Books & Periodicals	-	500	500	500
Small Tools & Equipment	-	5,000	5,000	5,000
Computer Equipment	-	5,000	5,000	2,000
Furniture		5,000	5,000	
For 2010 Projects	-	368,085	380,108	170,341
Capital Reserve (Committed or Assigned)	-	120,000	120,000	120,000
Total Fund Expenditures	**15,071**	**1,187,918**	**1,199,941**	**1,199,941**
Fund Balance	**24,940**	**-**	**-**	**-**



SECTION IV

APPENDIX

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.

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.

B

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 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 EXPENDITURE: An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than $5,000 are not considered capital expenditures.

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 a account. Can be transferred to a departmental budget only by action of the City Council.

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

D

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.

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.

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

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

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

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

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

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

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

G

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

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.

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.

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.

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

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

R

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 and 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

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.

GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

36-81-2. Definitions.

Statute text

As used in this article, the term:

(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) “Internet 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 form 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.

(c) 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.

(d) 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 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; and

(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.

(e) The Department of Community Affairs, in cooperation with the Association County Commissioners of Georgia and the Georgia 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.

(f) 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. 182

(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.

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

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

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