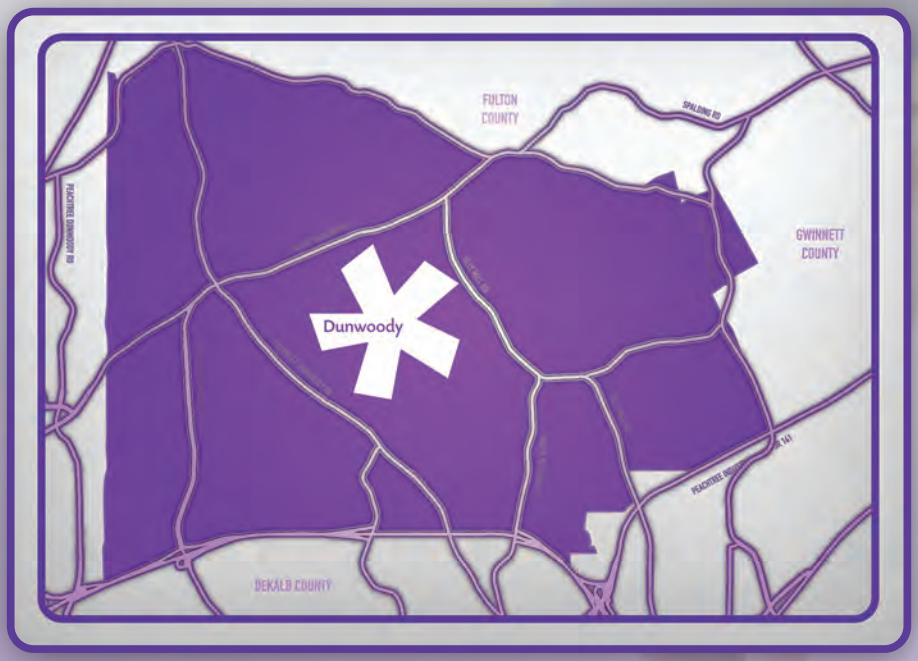
Dunwoody*

*Smart people – Smart city







Annual Operating & Capital Budget 2012



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Dunwoody, Georgia for its annual budget for the fiscal year beginning January 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Table of Contents

Section 1
General Information

Budget Message	04
Budget Brief	05
Goals	08
Challenges	10
FY 2012 Expenditure Highlights	12
Issues on the Horizon	13
Summary	13
Dunwoody Demographics	14
Non-Financial Goals	19
Strategic Goal 1	20
Strategic Goal 2	20
Strategic Goal 3	21
Strategic Goal 4	22
2011 Budget Calendar	23
Financial Policies & Procedures	25
Accounting Policies	25
Auditing Policies	26
Financial Reporting Policies	27
Budgetary Policies	28
Operating Budget Policies	29
Cash Flow Budget	32
Capital Project Improvement Plan	33
Debt Issuance And Management	34
Revenue Administration	34
Organizational Chart	36
Overview/Statistical Personnel Position Control	37

Section 2
Financial Summaries

Dunwoody Fund Structure	39
Major Funds	40
General Fund	40
Debt Service Fund	40
Capital Projects Fund	41
Special Revenue Funds	41
Enterprise Funds	41
Stormwater Utility Fund	41
Capital Budgeting	41
General Fund Major Revenues	43

Section 3
Budget Detail

Mayor & City Council	60
City Manager	62
City Clerk	63
City Attorney	64
Finance & Administration Department	65
Accounting Division	67
Human Resources Division	67
Marketing Division	68
Purchasing Division	68
Tax & Licensing Division	69
Technology Division	69
Municipal Court	71
Police Department	73
Public Works Department	76
Public Works & Stormwater Division	77
Parks & Recreation Division	79
Community Development Department	81

Section 4
Appendix

Georgia Law on Local Government Budgets	93
Glossary of Budgetary and Financial Terminlogy	98

Annual Operating & Capital Budget



Fiscal Year 2012

Prepared by Authority of City Council
City of Dunwoody, Georgia

City Council



Michael G. Davis
Mayor

Denis Shortal
City Council Post 1

Adrian Bonser
City Council Post 2

Doug Thompson
City Council Post 3

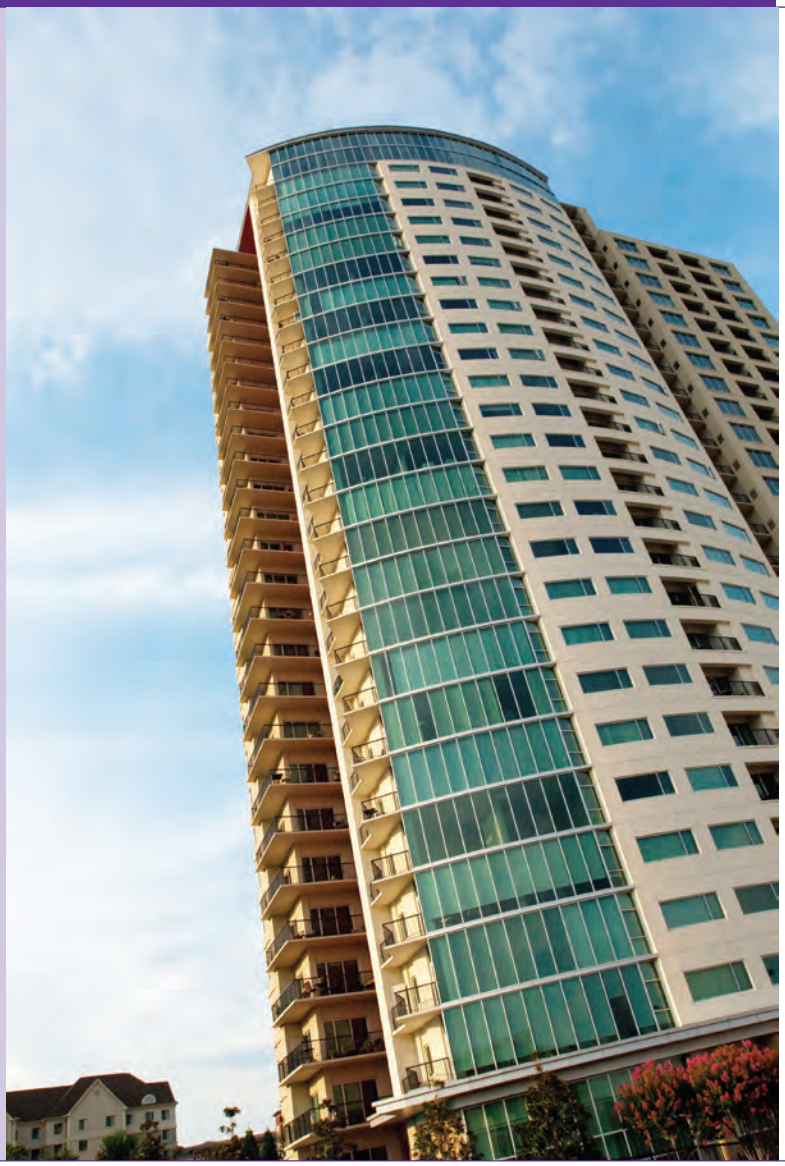
Terry Nall
City Council Post 4

Lynn Deutsch
City Council Post 5

John Heneghan
City Council Post 6

General Information

Section 1



Budget Message

We are pleased to present to you the Fiscal Year (FY) 2012 Budget for the City of Dunwoody. As in years past, this budget provides adequate resources to deliver high-quality services to our constituents and reflects the fiscal conservatism of the City Council. The budget invests in our infrastructure while keeping taxes constant and growing our reserves. We are very proud to present to you an operating plan that delivers high value for our constituents in a very challenging economy. Our financial prudence since incorporation has allowed the City to prosper when so many of our neighboring communities are cutting services, raising taxes, and postponing critical infrastructure needs.

Public discussion and hearings involved our citizens and provided the opportunity for their input to improve our budget document while affording you ample time to further balance needs and priorities for our City. Once we reach consensus, the resulting final budget passes by a simple majority vote.

Review of FY 2011 Accomplishments

Dunwoody enjoyed an eventful and rewarding FY 2011. Taxes were kept low and the City is on pace to record a surplus of revenue over expenditures for the third year in a row as we continue building our reserves. The City invested heavily in infrastructure and approved significant planning documents that set our priorities and direction for the future. Some highlights of FY 2011 include:

Community Planning Efforts

- Completed the Parks, Recreation, and Open Master Plan
- Completed the Comprehensive Transportation Master Plan
- Completed the Dunwoody Village Master Plan
- Completed the Georgetown/North Shallowford Master Plan

Transportation and Infrastructure

- Paved and resurfaced more than $2,000,000 of Dunwoody's road network
- Constructed sidewalks (on Happy Hollow and Valley View)
- Repaired and patched potholes (including over 280 repairs for $450,000)
- Optimized the traffic signals in Dunwoody Village (to reduce travel times)
- Completed inventory of entire stormwater system (over 13,000 structures)
- Completed conversion of all traffic signals and pedestrian signals to LED bulbs
- Purchased 5 acres for transportation connectivity project

Parks

- Purchased 16 acres in Georgetown / North Shallowford area
- Demolished two obsolete, hazardous buildings at Brook Run Park
- Added shade structures for the Children's Adventure Garden
- Privatized the Skate Park (annual savings of $88,000 and no admission fee)
- Installed a security system for North DeKalb Cultural Arts Center (annual savings of $45,000 after 15 month payback period)

Public Safety

- Prepared to cutover to the ChatComm 911 Authority for Police call-taking and dispatching on October 3, 2011
- Added two Sergeants (addressing fatigue / excessive overtime accumulation)
- Reduced Part I crimes and overall crime rate

Expense Control

- Completed a competitive bid process for municipal services that resulted in a cost savings of over $2,500,000 (over the life of the new 4 year contracts)
- Avoided the use of a Tax Anticipation Note (TAN) financing for FY 2011 and FY 2012
- Maintained a low tax rate and added to the reserves for the 3rd year in a row

- Awarded over half a million dollars in grants including:
  - Recreational Trails for Brook Run Park ($100,000)
  - Transportation Enhancement Grant for Dunwoody Village Parkway Streetscape and Multi-Modal Improvements ($340,000)
  - Energy Efficiency Improvements for City facilities ($180,000)
- Hosted an Accounting Conference attended by over 170 accountants

Technology

- Completed the creation of a state-of-the-art GIS system
- Completed audio/visual technology upgrade of the City Council Chambers
- Automated the agenda and document management process

Industry Recognition

- Website – Received the Gold Hermes Award for over all website from the Association of Marketing and Communication Professionals
- CAFR – Received the Platinum Hermes Award for digital CAFR from the Association of Marketing and Communication Professionals
- Budget Document – Received Government Finance Officers Association Award for the FY 2011 Budget Document
- Branding Strategy – Honored with a Savvy Award from 3CMA
- Human Resources – Awarded the GLGPA Agency Achievement Award for Excellence in HR Management and obtained certification as a Drug-Free Workplace
- Purchasing – Received the Achievement of Excellence in Procurement Award for the second straight year (matched by only one other Georgia city.)

Overall Economic Condition of the City

In 2011, we saw the stock market tumble; unemployment continue to remain high; and continued great uncertainty in the state, national and international economy. While Dunwoody is not immune to these challenges, we have fared better than most cities and are clearly succeeding while our neighbors have yet to recover from a bitter economic recession.

Dunwoody is well positioned for future economic success. Property values held relatively steady compared to the overall County digest. Property values dropped 6.6% in Dunwoody in FY 2011 while DeKalb County saw a historic 17.2% drop in property values over the same time period. We saw new business licenses issued and attracted several corporate headquarters to Dunwoody.

Dunwoody enjoys a diverse and robust revenue stream that provides funding for City expenditures. With Dunwoody's incorporation and expense model established in a down economy; without the burden of a traditional bureaucracy, Dunwoody remains lean and efficient. Dunwoody has not accrued pension liabilities (the City adopted a defined contribution retirement model) and health care costs have declined due to aggressive bidding for health insurance and a successful wellness program. Additionally, the Split Contract Service model that Dunwoody employs has been very successful in providing the City with exceptional talent for a fixed fee cost.

Budget Brief

The FY 2012 Budget for all appropriated funds totals approximately $24.2 million in revenues plus $0.8 million use of prior year reserves to fund the debt on the 16 acre land acquisition of September 2011. The FY 2012 budget focuses on funding traditional government services such as public safety and infrastructure maintenance including repaving and traffic control systems. In the FY 2012 Budget, we effectively accounted for these needs.

The General Fund includes $3.4 million in transfers to our Capital Projects program for the expansion and maintenance of the City's major assets including street resurfacing and parks infrastructure maintenance. All capital projects are the result of well-reasoned public planning processes including guidance from the Mayor and City Council, public input from the Comprehensive Land Use Plan Short Term Works Program, and staff. The remaining $20 million in revenue is budgeted for operations, debt service, and cash reserves. This budget represents a modest increase from the FY 2011 Budget with no anticipated increase needed in the City's millage rate.



	2010 Actual	Amended 2011 Budget	2012 Proposed	Change
Taxes	$18,545,143	$21,620,000	$18,211,000	(15.77) %
Licenses & Permits	944,671	1,010,000	872,000	(13.66) %
Intergovernmental Revenues	17,648	275,000	525,000	
Charges For Services	393,119	392,000	402,000	2.55 %
Fines & Forfeitures	1,150,792	1,240,000	1,110,000	(10.48) %
Investment Income	12,403	5,000	5,000	- %
Contributions & Donations	46,424	7,000	2,500	(64.29) %
Miscellaneous Revenue	59,536	63,000	94,000	49.21 %
Other Financing Sources	-	1,500,000	800,574	(46.63) %
Total Department Revenues	$21,169,736	$26,112,000	$22,022,074	(15.66) %
City Council	$172,535	$191,904	$198,277	3.32 %
City Manager	225,655	232,265	327,083	40.82 %
City Clerk	151,300	198,133	187,526	(5.35) %
Finance & Administration	3,115,246	3,983,655	3,533,478	(11.30) %
City Attorney	266,961	567,000	459,052	(19.04) %
Municipal Court	231,436	288,336	403,794	40.04 %
Police	4,705,030	7,406,741	5,782,984	(21.92) %
E-911	-	217,065	369,500	70.23 %
Public Works	2,280,591	7,179,084	4,572,009	(36.31) %
Parks	764,447	2,562,963	2,216,774	(13.51) %
Community Development	2,093,686	2,315,75	2,295,250	(0.89) %
Contingency	-	575,000	575,000	-
Total Department Expenditures	$14,006,887	$25,717,896	$20,920,727	(18.65) %

Goals



Recognizing the unique challenges presented by the budget environment, we believe the FY 2012 Budget continues to address organization-wide goals and priorities that have been established by the Mayor and City Council. As with FY 2011 Budget, this year's requests are separated by department. Furthermore, departments separately submitted capital and other enhancement goals related to their primary mission from their operating budget requests. This separation of the enhancements and capital requests from the operating budget process allowed additional emphasis on meeting the Council priorities and needs of the community. Overall, this budget focuses on six goals:

Maintain and gradually improve our park system:

The Parks Department saw the largest percentage increase in this year's budget at 91% over the FY 2011's level. In September 2011, the City completed the acquisition of sixteen acres potential parkland in the Georgetown/North Shallowford area. The City financed the acquisition for cash flow purposes and took advantage of historically low interest rates (2.2%). Beginning in FY 2012, $0.8 million will be spent each year through FY 2018 from existing and future budget surpluses to pay for the property. The City budgeted a 30% increase in repairs and maintenance to maintain our existing system at the current level while making small improvements deemed to be most advantageous to our citizens.

Improve and maintain the infrastructure:

The budget includes $1.75 million for paving/resurfacing our roads throughout the City. The budget includes another $1 million to repair and maintain other roads not yet scheduled for paving. In the event we receive State funds for paving, we will add this to our budget dedication. For transportation improvements, the budget also funds intersection design and preliminary engineering for the Womack/Vermack intersection and the Tilly Mill/North Peachtree/Peeler intersection. Building upon the FY 2011 preliminary design work for the Mount Vernon sidewalk/multi-use path, this budget includes $350,000 to construct the sidewalk/multi-use path on the south side of Mount Vernon from the Sandy Springs city limits to Ashford Dunwoody Road. Additional sidewalk funding of $300,000 is also included. Furthering both the City's new brand and the recommendations of our master plans, the FY 2012 Budget includes $150,000 funding to continue implementation of the gateway, wayfinding, and directional signage program. Additionally, as identified in the Comprehensive Transportation Plan and the Georgetown/North Shallowford Master Plan, this budget includes $100,000 budgeted to complete a Peachford Road Extension feasibility study.

Within the Stormwater Fund, the budget includes $350,000 for system improvements. As the Stormwater Fund is self-funded, these additional repair needs will be funded from increased stormwater system user fees. In FY 2011, the City completed its inventory and analysis of the stormwater system. Our findings call for an increase in the fee paid by property owners to support the enormous cost of repairs and improvements to our drainage system. Council will vote on a potential fee increase in conjunction with the setting of the millage rate.

Enhance community safety:

Government's primary objective is the protection of its citizens and visitors. Since the Department's inception in April 2009, Dunwoody's police officers have worked diligently to protect our citizens and visitors. This year's budget also includes the first full-year of our contract with the Chattahoochee River 911 Authority known as ChatComm for the provision of 911 call-taking and police dispatching. Although expenses are fixed at $1,075,000,

the City is only able to estimate potential revenues. E911 fees charged by telecommunication providers should mostly offset the expenses; however, the General Fund does include approximately $370,000 in funding to supplement the E911 Fund in case the E911 fee revenue generated is insufficient to pay our fixed costs. In Georgia, greater than 90% of E911 centers are supplemented with General Fund dollars.

Attract and retain businesses and jobs:

Dunwoody is fortunate to enjoy a location and local economy that is an attractive destination for businesses and families. The City initiated an aggressive Economic Development program in FY 2011 including the addition of Economic Development Director and the adoption of an Economic Development Strategy. Investments in FY 2012 include funding for a pilot program to incentivize business corridor improvements in which the City will partner with local businesses to create aesthetic improvements to the exterior of their buildings. This public-private partnership with our businesses improves the overall appearance of the business district by encouraging local businesses to invest money into their buildings. The budget also includes $20,000 to brand the Perimeter Center office market with a single voice focused on our shared competitive advantages. This unique public-private partnership will allow Dunwoody, Sandy Springs, and the Perimeter Center Improvement Districts to engage in cooperative marketing, thereby increasing our ability to reach our intended audience.

Continue implementation of community plans:

For the first time since incorporation, the budget does not include funds for significant planning efforts. Over the past two years, the City has completed a Comprehensive Land Use Plan; a Comprehensive Transportation Master Plan; a Parks, Recreation, and Open Space Master Plan; a Georgetown/North Shallowford Master Plan; and a Dunwoody Village Master Plan. The City will, however, continue efforts to invest in implementing the recommendations contained in these guiding documents. The most significant implementation project for the Comprehensive Land Use Plan, the Dunwoody Village Master Plan, and the Georgetown / North Shallowford Master Plan is a rewrite of the City's zoning code. This $300,000 project kicked off in FY 2011 and is expected to be complete in FY 2013. The FY 2012 Budget allocates $200,000 towards this effort. The rewrite of the Zoning Ordinance and the Land Development Ordinance will synchronize our development regulations and land use regulations with our community's vision for the future development and redevelopment throughout the City.

Over the past three years, the City has developed a state-of-the-art Geographic Information System (GIS) which is used internally by all departments and as the backbone for all major planning processes. The FY 2012 Budget includes a $75,000 investment for the development of a web-based version to allow citizens to utilize the GIS database.

Continue financial stewardship of resources:

Upon incorporation, the City pioneered the Split Contract Service model for the provision of community development, finance, and public works services. This model provides a high level of service to the community while allowing the City to control its expenses. With initial contracts concluding in December 2011, in the spring of 2011 the City revisited the Split Contract Service model and prepared to rebid the contracts. As part of this process, three positions were transitioned to direct City employment – the two Deputy Court Clerks and the Assistant to the City Manager. Additionally, in the rebid, the City further tweaked the model by further splitting the contracts to increase competition and allow for greater specialization. Beginning in FY 2012, the City will benefit from a specialized Marketing and Public Relations firm and a specialized Information Technology firm. All of the selected firms will partner with the City for the next three years, with a fourth year option, and provide an increased level of service to our citizens while the overall costs of those services decreased. The savings in administrative costs allows the City to divert those financial resources to other fiscal priorities.

In addition to the financial savings, the new contracts include a requirement for the City and our vendors to agree upon Key Performance Indicators (KPI) to ensure efficiency and adequate stewardship of City resources. These metrics will be identified by the end of FY 2011 and begin to be tracked throughout FY 2012.

Challenges



Dunwoody faces several challenges that have a significant impact on our efforts to maintain our current service levels and invest in infrastructure. The three that present the greatest hurdles include infrastructure demands that exceed our revenue capacity, meeting our public safety challenges, and declining revenues from the economy and legislation.

Infrastructure:

The City maintains 149 centerline miles of roadway with a replacement cost value of over $200 million. The majority of the City's pavement has reached a point where it is beginning to deteriorate at an accelerated rate due to its age and historical lack of maintenance. Approximately $2 million per year is needed for resurfacing roadways, and $2.5 million to $3 million annually is needed to gradually improve the quality of our public roadway assets.

Also, equally important is the often invisible infrastructure managing our stormwater system. Dunwoody owns stormwater assets with a replacement value exceeding $25 million. Prior to our incorporation, rates were established by DeKalb (later assumed by Dunwoody) that have been found to be inadequate to address our significant replacement and maintenance needs.

Public Safety:

Dunwoody is a safe place to live and work. This is essential to the City's long-term economic growth. Dunwoody Police aggressively worked to prevent and to minimize crime by increasing visibility in neighborhoods, addressing crime "hot spots," and continuing multiple community involvement programs. During its first year, from April 1, 2009 - March 31, 2010, Dunwoody reported nearly 2,000 Part I Crimes; which include rape, burglary, assault, larceny, and vehicle theft. FY 2011 saw that same statistic drop to just below 1,800 while Dunwoody Police still responded to nearly 34,000 calls for service. With a force of just 46 sworn officers, it is growing increasingly difficult to maintain adequate visibility and reduce crime. The large daytime population surrounding Perimeter Mall combined with and an aging inventory of apartments poses a significant challenge to a small police department.

As reflected in the chart located on the following page, our statistics for Part 1 Crime virtually mirrors that of both Smyrna and Alpharetta. However, both those cities have more than double the number of sworn officers. Our 0.99 sworn officers per one thousand citizens are dwarfed by Acworth, Alpharetta, Decatur, Kennesaw, Peachtree City, and Smyrna who range from 1.70 in Smyrna to 2.51 in Dalton. The average for seven comparable Georgia cities is 2.02 officers.

Revenue:

The continued economic downturn caused a decline of Dunwoody's property tax revenues. Real and personal property taxes two years ago were estimated at $6.43 million. The FY 2011 Budget estimated only $6.01 million. This year, the number drops to an estimated $5.72 million. Only a limited amount of new development exists as businesses wait for the right opportunity to expand operations. Offices continue to consolidate; leaving vacant rental space. And just as it took time for the negative values to reflect the economy, the increase in assessed values will likely tail the economic recovery.

Additionally, the past several sessions of General Assembly included discussions regarding curbing or eliminating several of municipal revenue sources such as property taxes. Efforts to pass State tax reform legislation stalled this year as concerns about raising taxes on middle-class tax payers and the accuracy of estimates in the analysis were raised. Although the final outcome is not known at this time, items clearly on the table of discussion include property taxes, sales taxes, franchise fees, and insurance premiums taxes. Combined, these taxes account for over 60% of our revenues and actions taken at the state level could prove crippling at the local level. Furthermore, tightening at the Federal level reflects the reality of a new standard that is sure to have an effect at the state and local levels.

City	Pop	Sworn	Officers Per 1,000	Part 1 Crime	Part 1 Crime per 10,000	CPO	CPSM
Dunwoody	46,267	46	.99	1,794	388	39	148.3
Alpharetta	57,551	106	1.84	1,651	287	15.6	77.1
Marietta	56,579	126	2.23	2,963	524	23.5	127.7
Smyrna	51,271	87	1.70	2,127	415	24.4	141.8
Ptree City	34,364	63	1.83	661	192	10.5	28.4
Dalton	34,299	86	2.51	1,350	393	15.7	68.2
Kennesaw	33,060	59	1.78	639	193	10.8	68.0
Douglasville	32,586	74	2.27	1,946	597	26.3	90.9
Average of 7	42,816	86	2.02	1,620	372	18	86



FY 2012 Expenditure Highlights

In light of these goals and challenges, and as highlighted in the 2011 State of the City Address, the following list of FY 2012 Budget expenditures clearly demonstrates the City's continued efforts to steadily increase of investment in the 3 P's; Police, Paving, and Parks.

Paving / Infrastructure

Paving / Resurfacing ($1,750,000)
If approved, the City will have invested more than $5,000,000 over a three year period on resurfacing projects.

Sidewalk/Multi Use Path Construction ($680,000 for Construction)

- Mount Vernon Road from city limits north to Ashford Dunwoody Road
- Meadowlake Drive from Mount Vernon to Trumbull Drive
- Womack from Cambridge Drive to Vermack Road
- Dunwoody Club Drive from Ball Mill Drive to Dunwoody Club Crossing

Intersection Improvements ($175,000 for Design and Engineering)

- Tilly Mill Road @ North Peachtree Road and Peeler Road
- Womack Road @Vermack Road

New Roadways ($100,000 for Feasibility Study)

- Peachford Road Extension

Existing Roadways – Major Improvements ($2,200,000*)
*This figure includes City funds as well as federal and local grant funding

- Dunwoody Village Parkway Streetscape Project – improving the pedestrian and cycling environment while setting the bar for private sector investment

Parks

Buildings and Facilities ($200,000 for renovation projects)

- Donaldson Chesnut House stabilization
- North DeKalb Cultural Arts Center roof replacement

Trail Development ($300,200 for design, engineering and construction)

- Brook Run Trail Development
- Nancy Creek Trail concept plans and preliminary engineering

While this is not a comprehensive list of enhancement requests, it does highlight the City's focus on making steady investments in the 3 P's (Police, Paving, and Parks) to improve the quality of life for all of Dunwoody's residents, businesses, and visitors.

Issues on the Horizon

In July 2012, the State of Georgia will ask voters in Metro Atlanta to increase the sales tax by a penny to pay for regional and local transportation improvements. If the referendum passes, the City will receive funding for traffic signal timing improvement and improvements to Mount Vernon Road ($12,000,000). In addition, if the referendum passes, the City will receive approximately $900,000 per year (for 10 years) from the sales tax that must be spent on local transportation improvement projects. This dedicated source of funding will allow the City to move forward with the projects identified in the Comprehensive Transportation Master Plan.

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

Summary

The FY 2012 Budget proposal is a reasonable, financially responsible roadmap for success. We look forward to discussing this proposal with you and our community as we come to consensus on a spending plan for FY 2012. We appreciate your time and effort reviewing this budget proposal carefully.

Sincerely,

Ken Wright, Mayor 2008-2011

Warren Hutmacher, City Manager



Dunwoody Demographics

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

Based on the 2010 US Census, in 2010 DeKalb County had a population of 691,893 people and stood as the third most populous county in the ARC region just slightly above Cobb (688,078). Fulton County had the highest population in 2010 with 920,581 people followed by Gwinnett County with 805,321 people.

DeKalb County has come to represent a sixth of metropolitan Atlanta's total population, a significant figure for a single county considering the region consists of ten counties. Moreover, the County represents 7.1% of the entire population of Georgia. Dunwoody represents 6.7% of the DeKalb population.

DeKalb Population and Forecast: 2000-2025					
2000	2005	2010	2015	2020	2025
665,865	711,577	691,893	819,193	885,607	960,283

Dunwoody Population by Age 2000 -2010						
Age Cohort	2000	Percent		2010	Percent	
Age 0 -4	2,554	6.60	%	3,375	7.30	%
Age 5 -9	2,245	5.80	%	3,461	7.50	%
Age 10 -14	1,780	4.60	%	2,671	5.80	%
Age 15 -19	1,819	4.70	%	1,942	4.20	%
Age 20 -24	2,477	6.40	%	2,427	5.20	%
Age 25 -34	7,275	18.80	%	8,631	18.60	%
Age 35 -44	6,385	16.50	%	7,780	16.80	%
Age 45 -54	5,457	14.10	%	5,808	12.60	%
Age 55 -64	4,334	11.20	%	4,459	9.60	%
Age 65 -74	2,670	6.90	%	3,182	6.90	%
Age 75 -84	1,277	3.30	%	1,806	3.90	%
Age 85+	426	1.10	%	725	1.60	%
Age 18+	30,959	80.00	%	35,460	76.60	%
Totals	**38,699**			**46,267**		

Dunwoody Population by Age 2000 -2025					
Age Cohort	2000	Percent		2020	2025
Age 0 -4	3,635	7.30	%	3,930	4,593
Age 5 -9	3,727	7.48	%	4,029	4,369
Age 10 -14	2,877	5.78	%	3,110	3,372
Age 15 -19	2,092	4.20	%	2,261	2,452
Age 20 -24	2,614	5.25	%	2,826	3,064
Age 25 -34	9,276	18.62	%	10,028	10,873
Age 35 -44	8,379	16.82	%	9,058	9,824
Age 45 -54	6,255	12.56	%	6,762	7,332
Age 55 -64	4,802	9.64	%	5,191	5,589
Age 65 -74	3,427	6.88	%	3,705	4,017
Age 75 -84	1,945	3.90	%	2,103	2,280
Age 85+	781	1.57	%	844	915
Totals	49,810			53,847	58,680

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

Dunwoody Population Forecast by Sex and Average Age : 2000-2010						
	Census 2000	2008	Census 2010	2008-2010	2008-2010	
	Number	Number	Number	Change	Change	
Population	38,699	43,322	46,267	2,945	6.8	%
Household	16,018	18,619	19,944	1325	7.12	%
Average Household Size	2.38	2.3	2.31	0.01	0.43	%
Median Age	36.7	38.2	35.7	-2.5	-6.54	%
Median Male Age	35.5	37	35.2	-1.8	-4.86	%
Median Female Age	37.9	39.5	36.2	-3.3	-8.35	%

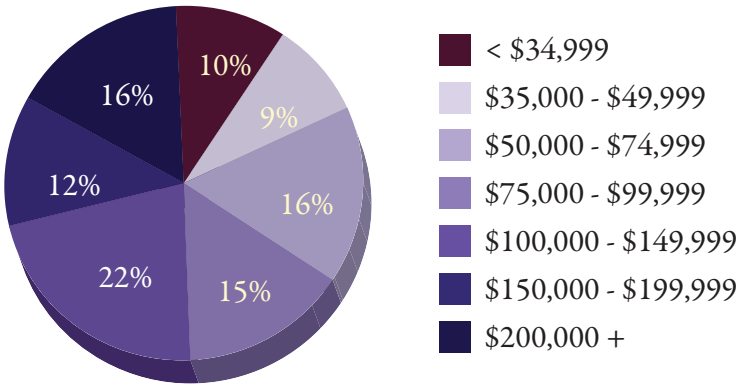
While the larger majority of the population remains racially white, it is important to note that 40% of the Dunwoody population are residents of other races and Dunwoody will continue to become a more ethnically diverse area over time.



Dunwoody Population by Race									
	2000			2008			2010		
	Number	Percent		Number	Percent		Number	Percent	
White Alone	30,379	78.5	%	31,582	72.9	%	29,667	64.1	%
Black Alone	3,251	8.4	%	3,856	8.9	%	5,697	12.3	%
American Indian Alone	77	0.2	%	87	0.2	%	99	0.2	%
Asian or Pacific Islander Alone	2,786	7.2	%	4,419	10.2	%	5,155	11.2	%
Some Other Race Alone	1,587	4.1	%	2,426	5.6	%	111	0.2	%
Two or More Races	619	1.6	%	910	2.1	%	783	1.7	%
Hispanic Origin	3,406	8.8	%	5,199	12	%	4,755	10.3	%
Total	**38,699**			**43,322**			**46,267**		

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

2010 Dunwoody Household Income



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





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



Non-Financial Goals

Strategic Goals

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

Strategic Goal 1

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

What we have done…

- Transitioned to Chatcomm 911 Authority for Police call-taking and dispatching
- Establishment of a business community outreach
- Established map-based crime stats and analysis within a geographic area
- Implemented electronic citation delivery and automated records system
- Observed a drop in Universal Crime Reporting (UCR) crimes compared to 2010
- Hosted 2 Citizen Police Academies
- Participated in 15 Homeowners Association and Neighborhood Watch meetings
- Developed a Safe Holiday Initiative Program and a Safety Awareness Program
- The Dunwoody Police Explorers participated in 3 competitions

What we expect to accomplish…

- State and National accreditation for the Dunwoody Police Department
- Participation in a federal narcotics task force
- Participation in a multi-jurisdictional SWAT Team program
- Continue to increase focus on community oriented policing efforts
- Continue reducing the incidents of reported crimes



Strategic Goal 2

Promote responsible and balanced redevelopment

What we have done…

- Completed master plans for Dunwoody Village area and Georgetown/North Shallowford area
- Created a state-of-the-art GIS system
- Conducted significant sustainability efforts for the community such as rain barrel workshops, Electronics Recycling Day, and tips on how to have a 'greener' home
- The Code Enforcement Department identified over 8,000 violations in multi-family homes
- Initiated an Impact Fee Study
- Commenced a multi-year project to rewrite the Zoning Code
- Achieved Atlanta Regional Commission Bronze Level Certification as a green community
- Maintained active partnerships with the Chamber of Commerce and the Perimeter Community Improvement Districts

What we expect to accomplish…

- Achieve Atlanta Regional Commission Silver Level Certification as a green community, and continue to implement sustainable practices
- Implementation of master plans for both Dunwoody Village and Georgetown/North Shallowford
- Implement a revised Zoning Code that meets the character of the City
- Electronic permit reviews
- Implement GIS viewer for use as a public resource
- Establish procedures for street addressing/renaming
- Continue identifying multi-family home code violations

Strategic Goal 3

Actively pursue comprehensive infrastructure improvements

What we have done…

- Transferred ownership of public parks and facilities from DeKalb County
- The City's first Comprehensive Transportation Plan was recognized for the Outstanding Planning Process award by the Georgia Planning Association
- Adopted the Complete Streets Policy that ensures future transportation investment will consider all users of the public right of way
- Completed the concept design for Dunwoody Village Parkway, securing an additional $340,000 in federal funding
- More than doubled its investment in paving
- Over 7 miles of arterial and neighborhood streets were resurfaced
- Completed inventory of over 10,000 stormwater structures
- Began developing long-term maintenance and capital improvement plans for stormwater
- Completed over 20 stormwater repair projects
- Completed a conversion of all traffic signals to energy efficient LED bulbs
- Signal re-timing in Dunwoody Village and on Perimeter Center West resulted in measureable decrease in travel time and vehicle emissions
- Sidewalk projects for Happy Hollow Road and Valley View Road were designed and contracted for construction
- Began concept design improvements for Tilly Mill Road and North Peachtree Road
- Began concept design improvements for sidewalk and bicycle for Mount Vernon Road west of Ashford Dunwoody Road
- Completed the Parks, Recreation, and Open Space Master Plan
- Acquired a 16 acre parcel of land in the Georgetown/North Shallowford area
- Demolished 2 obsolete and hazardous buildings in Brook Run Park
- Completed $180,000 grant awarded energy efficient improvements to the newly acquired facilities, resulting in $7,000 in Georgia Power rebates
- Several major improvement and repair projects were performed for the Donaldson Chestnut House, North DeKalb Cultural Arts Center, and the Children's Adventure Garden

What we expect to accomplish…

- Continue implementing the 5-year capital paving plan
- Continue sidewalk improvements
- Install signage and striping for designated bike routes
- Complete a floodplain study
- Stabilize the structures at the Donaldson Chestnut Farm
- Begin implementation of the stormwater capital improvement plan
- Construct sidewalk and bike lanes on Mount Vernon Road west of Ashford Dunwoody Road
- Design improvements for Vermack and Womack intersection
- Design improvements for Tilly Mill Road and North Peachtree intersection
- Complete stormwater retrofit project on Ridgelock Court
- Complete design and right-of-way acquisition for Dunwoody Village Parkway streetscape project
- Complete rehabilitation of the Brook Run Park trail system



Strategic Goal 4

Create an atmosphere in which businesses thrive

What we have done…

- Maintained a collaborative relationship with the Code Enforcement Department to track down those businesses that have failed to pay their occupation taxes
- Maintained a collaborative relationship with the Chamber of Commerce to communicate any pertinent information to our Dunwoody businesses
- Worked with vendors to obtain permits for the successful passage of alcohol Sunday Sales
- Revised and streamlined the business and alcohol licensing process
- Created an economic development policy
- Work closely with the Police Department to welcome new businesses to the Dunwoody area
- Worked cooperatively with businesses on licensing and fee issues
- Successfully reduced the amount of paper usage

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





2011 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 was distributed to departments on budget requirements, Operating & Capital budget requests, departmental capital, and enhancement priorities. Work sessions with Accounting included discussions focusing on M&O and personnel requests. Additional discussions focused on the estimated budget allocation and the budget submittal process.

July 8

Budget worksheets distributed to departments

July 31

Budget worksheets were 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

Reviewed FY 2012 Revenue and Expenditure estimates. Work sessions reviewed budget requests for M&O, Enhancements, and Capital budgets.

August 15-25

Department Budget Work Sessions with City Manager

August 26

First Consolidated & Balanced Budget Due to City Manager

August 29

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	2	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 7-12

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 10

First Reading of the Budget Ordinance

October 24

Legally advertised Public Hearing, Second Reading and Adoption of the Budget Ordinance (as amended) for the year ending December 31, 2012.



Financial Policies & Procedures

Accounting Policies

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

SCOPE

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

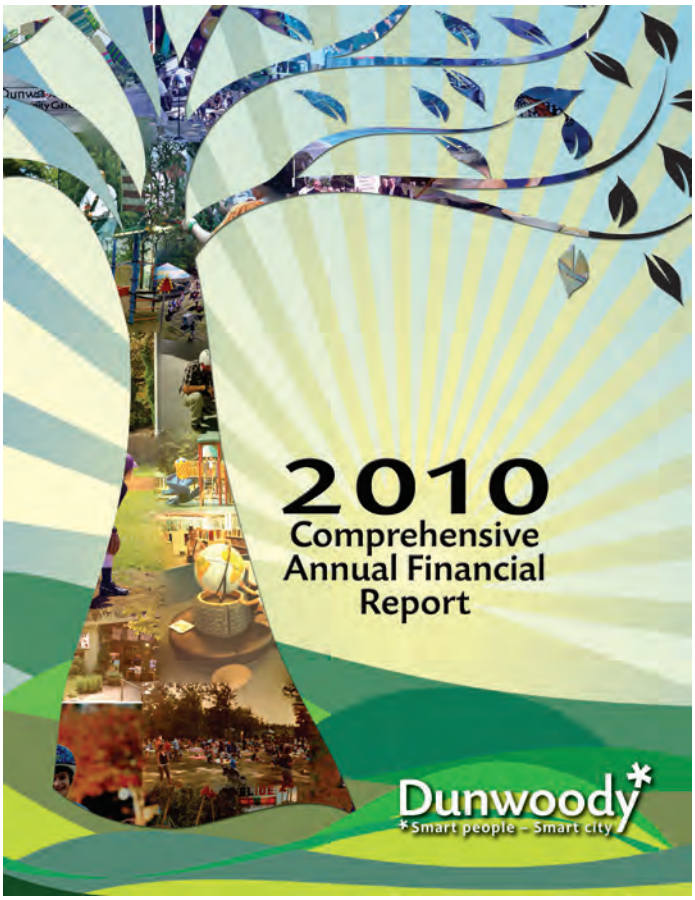
FUND STRUCTURE

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

CHART OF ACCOUNTS

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

Auditing Policies



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

SCOPE

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

AUDITOR QUALIFICATIONS

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

CHOOSING THE AUDIT FIRM

Every three to five years, the City will issue a request for proposals to choose an audit firm for a period of three years with two one year renewal options. The City will request two proposals from qualified public accounting firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms are determined. When awarding the contract for the independent audit, not less than 70% of the decision will be based upon technical qualifications rather than cost.

AUDITING AGREEMENT

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

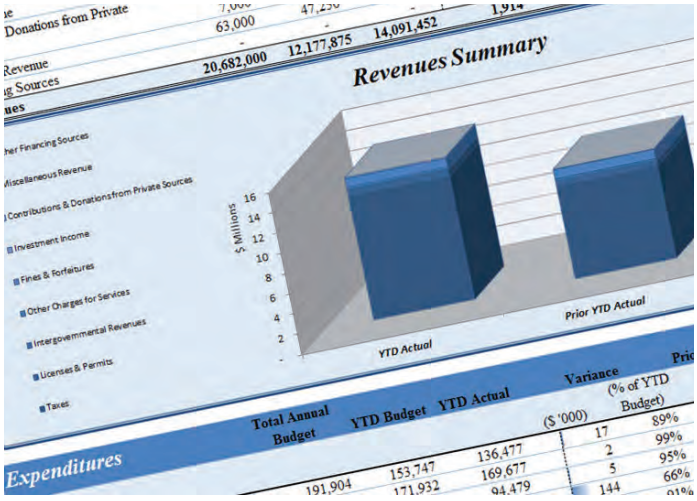
INTERNAL AUDIT

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

MALFEASANCE AND EMBEZZLEMENT

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

Financial Reporting Policies



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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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

All financial statements and schedules contained within the CAFR shall be audited, with the purpose to effectively communicate the complete financial affairs of the City to all interested readers.

ANNUAL BUDGET DOCUMENT

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

ANNUAL CITIZEN'S REPORT

In order to provide citizens with financial information that is easily disseminated, the Finance Department shall coordinate with the Marketing and Public Relations Department on the publication of an annual report to the citizens (e.g., a popular report) which includes financial details. The citizen's report shall be in addition to the CAFR . This report shall be in conformance with GAAP, and follow the recommendations of the GFOA's "Popular Annual Financial Report" (PAFR) program guidelines. The City shall submit the Annual Citizen's Report to the PAFR program to determine its eligibility to receive the award. This report will be published annually with the first report issued no later than for the year ended December 31, 2012.

FINANCIAL REPORTING TO THE CITY COUNCIL

On a monthly basis, the Finance Department shall prepare and present a summarized "Statement of Revenues and Expenditures" to the City Council for all of the City's operating funds. The City also shall prepare a

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

FINANCIAL REPORTING TO THE ADMINISTRATION

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

EXTERNAL FINANCIAL REPORTING

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



Budgetary Policies

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

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

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

SCOPE

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

FINANCING CURRENT COSTS

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

BUDGET OBJECTIVE BY TYPE OF FUND

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

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

Special Revenue Fund(s)
The City adopts annual budgets for each special revenue fund that demonstrates any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Emergency 911 Fund, Impact Fee Fund, etc.).

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

Debt Service Fund
The City adopts annual budgets for its debt service fund. Any remaining fund balances from prior years plus current year's projected revenues shall be sufficient to meet all annual debt service requirements.

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

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



Operating Budget Policies
The operating budget shall be prepared on an annual basis and include those funds that are subject to annual appropriation (all funds excluding the Capital Project Funds). Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation and projection of expenditures. At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3. The annual proposed budget should be submitted to the

governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

DEPARTMENTAL APPROPRIATIONS

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

PERFORMANCE BUDGET

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

BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

Current Services

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

Expanded Services

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

BALANCED BUDGET

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

BASIS OF BUDGETING

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

LEVEL OF BUDGET ADOPTION AND CONTROL

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

BUDGET STABILIZATION RESOURCES

The City shall establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount that represents no less than four (4) months of operating and debt expenditures (approximately 33% of budgeted expenditures).

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

If necessary, the City may use fund balance in excess of the reserve for working capital as a funding source for that fund's budget in any given year. The amount of unreserved fund balance shall be estimated conservatively,

taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to four (4) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget. The utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes.

APPROPRIATION LAPSES AT YEAR END

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

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

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

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

CONTINGENCY LINE-ITEM

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

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

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

CONTRIBUTIONS

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

ADMINISTRATIVE SERVICE FEE/COST ALLOCATION

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

ONE-TIME REVENUE SOURCES

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



CASH FLOW BUDGET

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

BUDGET ALLOTMENTS

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



CAPITAL PROJECT IMPROVEMENT PLAN

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

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

PROJECT LENGTH BUDGET

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

BUDGET PREPARATION

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

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

APPROPRIATIONS AT YEAR END

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

CONTINGENCY ACCOUNT

The City shall include an appropriated contingency of three percent of the total annual expenditure appropriation in the Capital Project Fund in order to accommodate expenditures that may not have been expected during the duration of a capital project. Expenditure of contingency funds shall only be authorized in accordance with the Change Order Policy outlined within the purchasing section of this document. Any contingency budgets shall be subject to annual appropriation.

DEBT ISSUANCE AND MANAGEMENT



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

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

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

REVENUE ADMINISTRATION



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

DIVERSIFICATION AND STABILITY

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

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

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

CONSERVATIVE REVENUE ESTIMATES

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

USER BASED FEES AND CHARGES (Exchange Revenue)

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

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

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

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

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

ALTERNATIVE REVENUE SOURCES

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

REVENUE COLLECTION

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

RATES AND CHARGES

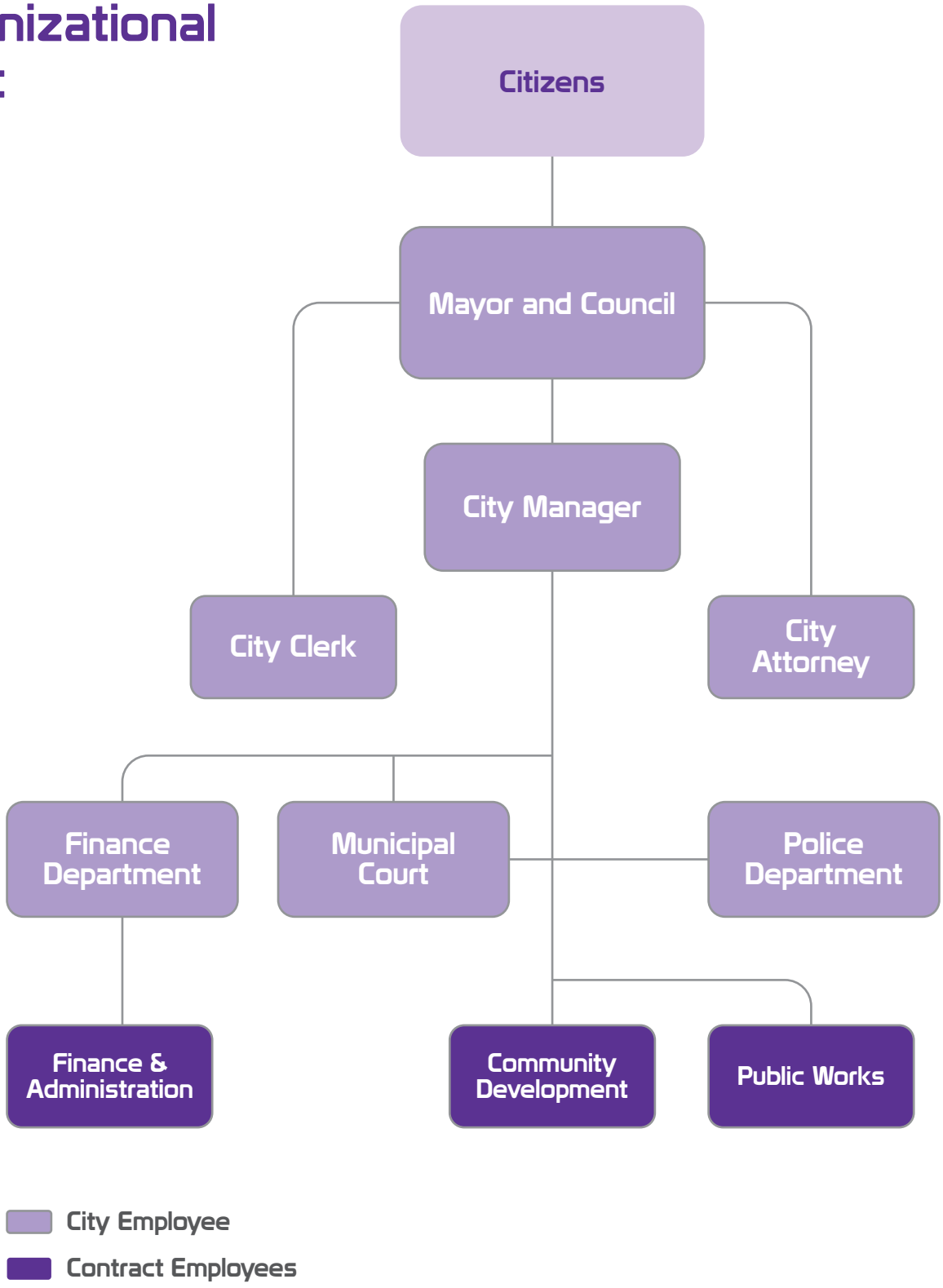
The City Council shall approve all revenue rates, charges, and processes in association with receipted funds that are deposited by the City in conjunction with the annually adopted budget and revenue handbook (see below).

REVENUE HANDBOOK

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

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

Organizational Chart



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	FY 11	FY 12
City Manager	1	1	1	2
City Clerk	1	1	1	1
Finance	1	1	1	1
Municipal Court & City Attorney	1	2	2	4
Police Services	48	52	54	54
Total Full-Time Equivalent Approved Positions	52	57	59	62

During 2011, the City of Dunwoody executed new contracts for the delivery of services for most major municipal services provided. During that contracting process, Council determined that three new City employee positions should be created for services previously provided by contract. Accordingly, two Assistant Court Clerks and only Assistant to the City Manager were converted from contracted staff to City employees.

"With initial contracts concluding in December 2011, in the spring of 2011 the City revisited the Split Contract Service model and prepared to rebid the contracts. As part of this process, three positions were transitioned to direct City employment – the two Deputy Court Clerks and the Assistant to the City Manager." Budget Message 2012



Financial Summaries

Section 2



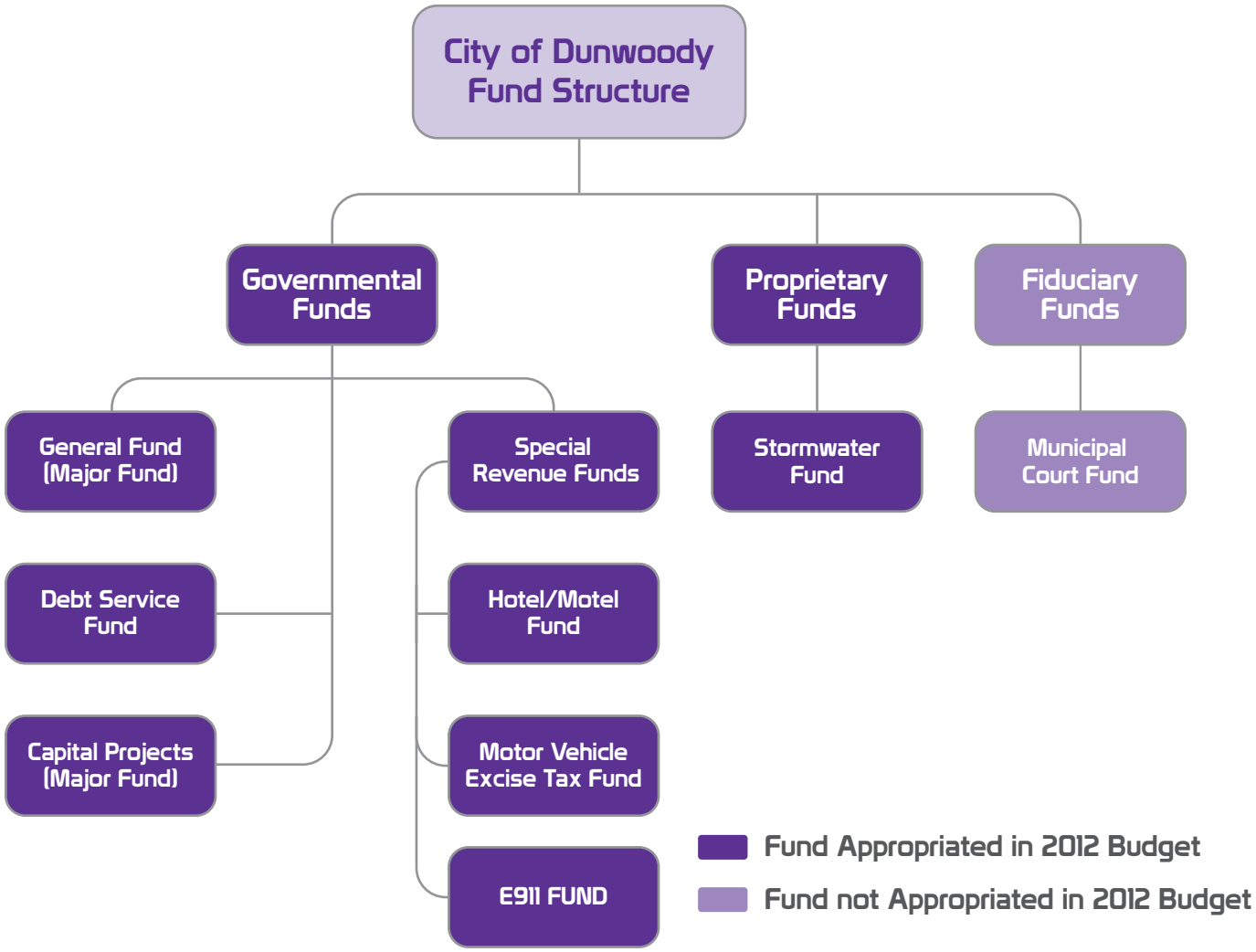
City of Dunwoody

Fund Structure Budgeting

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 seven governmental funds and one proprietary fund to account for the use of financial resources. The City's funds are detailed below by fund type.





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 Fund

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 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 2012 is $285,239,883. This amount is based on the 2011 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 an 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 City uses the following special revenue funds:

E911 Fund

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

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 fund.

Stormwater Utility Fund

This fund includes the City's appropriation for the annual fee charged to residents and commercial property owners as a stormwater utility fee. This fee is collected by the 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 including vehicles and large equipment. In providing additional detail on the criteria of operating vs. capital, projects that are appropriated may be continuations of previously completed projects. Projects resulting in improvements to enterprise or special revenue funds are paid directly from those funds.

The majority of the City's capital projects are financed on a pay-as-you-go basis. The financing mechanism for

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

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



GENERAL FUND MAJOR REVENUES

	FY2011 APPROVED BUDGET	FY2012 APPROVED BUDGET	$$ VARIANCE	% VARIANCE
Major Revenues (Top Ten)				
Taxes:				
Property Taxes	$ 5,780,000	$ 5,720,000	$ (60,000)	(1.04) %
Homestead Option Sales Taxes	2,400,000	2,600,000	200,000	8.33
Franchise Fees	3,100,000	3,300,000	200,000	6.45
Alcohol Beverage Excise Taxes	560,000	560,000	-	-
Occupation and Business Taxes	2,600,000	2,600,000	-	-
Insurance Premiums	2,000,000	2,100,000	100,000	5.00
Hotel/Motel Taxes	1,020,000	1,123,000	103,000	10.10
Licenses and Permits:				
Alcohol Beverage Licenses	350,000	360,000	10,000	2.86
Building Permits	400,000	500,000	100,000	25.00
			-	
Fines and Forfeitures	1,240,000	1,100,000	140,000	11.29
Total Major Revenues	$ 19,450,00	$ 19,963,000	$ 513,000	2.64 %
Use of Prior Year Reserves		800,574	800,574	
Other General Fund Revenues	1,195,00	1,258,500	63,500	5.31
Total Revenues	$ 20,645,000	$ 22,022,074	$ 1,377,074	6.67 %

For all General Fund revenues, trends exist only to the extent of the preceding 2009-2011 budget years as the City was incorporated on December 1, 2008 and to the extent revenues for the unincorporated Dunwoody are available for DeKalb County records.

Real Property Taxes

Real property taxes for 2012 are based on the tax digest compiled for 2011 less a 5% reduction in assessed property tax values. While expectations that higher devaluations exist, taxes from new developments should help offset these devaluations.

Homestead Option Sales Taxes

HOST taxes for 2012 are based on the minimum expected amount to be received from the County's allocation to the City for HOST taxes. The allocation is based on a complicated formula expressed in state law and is dependent on an annual decision made by DeKalb County's Board of Commissioners in June 2012. 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

Fiscal year 2012 represents just the second year all franchise payments will be received for a full twelve months. Utilities pay Franchise Fees to the City throughout the year. The 2012 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in 2009 through 2011. As we now have data for all franchise taxes, the City will no longer rely 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." The increase in 2012 is due to higher payments from all franchise tax payers during 2011.

Alcohol Beverage Excise Taxes

The 2011 amount for beverage excise taxes was computed based on the current trend of roughly $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. For 2010 and 2011, the City realized additional revenues as a result of identifying businesses in 2009. While the City continues to receive information on new businesses, it is confident the current 2011 amounts should carry forward into 2012.

Insurance Premium Taxes

After reviewing Georgia Insurance Commissioner's web site, it was determined the insurance premiums tax is paid out based on 2000 census data. The populations have not been updated since that time except for what appears to be very minor adjustments for perhaps annexations. Three cities that are close to Dunwoody's 2000 reported census data of 32,808. Those cities are Hinesville (31,580), Peachtree City (30,392), and Alpharetta (34,854.) In recent years, each of those cities collected at least $1,685,027. The amount per capita ranges from $53.36 to $57.61. The average for the three cities is $55.47 per capita. Staff then determined the reported census data used by the insurance commissioner's office was inaccurate. The City petitioned the US Census for an accurate accounting of 2000 census count using the City's current boundary. Using the revised Census count of 38,344, the City received $2.064 million in 2010.

The decennial count completed in 2010 changed the allocation beginning in 2011. Cities that grew more than the state average saw a relative increase in the allocation percentage while those cities that did not keep up with the state's pace saw decreases in the distribution percentage. The City realized an increase slightly higher than the overall state increase ($2.17 million.) To remain conservative, the $2.1 million amount received in 2011 will be budgeted in 2012. Unless the State changes the tax system, this amount should remain consistent through the current decade; only changing slightly due to growth in the industry.

Alcohol Beverage Licenses

The 2012 estimated amount is computed based on the current level of alcohol beverage license holders.

Building Permits

The 2012 estimated amount are projections from the engineering firm of Clark Patterson Lee.

Hotel/Motel Taxes

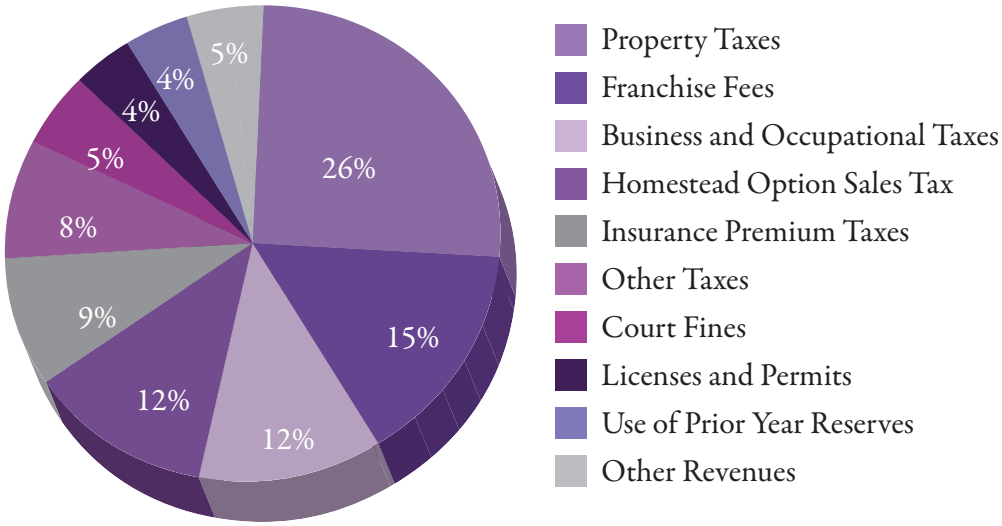
The 2012 estimated amount is a projection based on the initial collected amounts during the City's previous months of operations prorated for a 12-month period and then increased slightly due to the slowly improving economy and comments received from the Convention & Visitors Bureau.

Stormwater Fund Major Revenues

Stormwater Fund Revenues were budgeted at $1,199,941 for 2009 and 2010. The 2011 budget assumed no change in the units of measurement for the rain runoff generated by the impervious surfaces in the City. Slight corrections to the measurements represent the slight increase in the 2011 budget of $1,209,441. 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. During 2011, the City completed a comprehensive assessment study and determined significant deficiencies throughout the system. Additional revenue from user fees will be required to slowly bring the system to an acceptable level. The budget includes a 25% increase in fees for a new amount in 2012 of $1,511,801.

FY 2012 Revenues by Type			
Type	Revenue Amount	Percentage	
Property Taxes	$ 5,723,000	26%	%
Franchise Fees	3,300,000	15%	%
Business and Occupational Taxes	2,615,000	12%	%
Homestead Option Sales Tax	2,600,000	12%	%
Insurance Premium Taxes	2,100,000	9%	%
Other Taxes	1,873,000	8%	%
Court Fines	1,110,000	5%	%
Other Revenues	1,028,500	5%	%
Licenses and Permits	872,000	4%	%
Use of Prior Year Reserves	800,574	4%	%

FY 2011 Revenues by Type



City of Dunwoody FY 2012 Budget

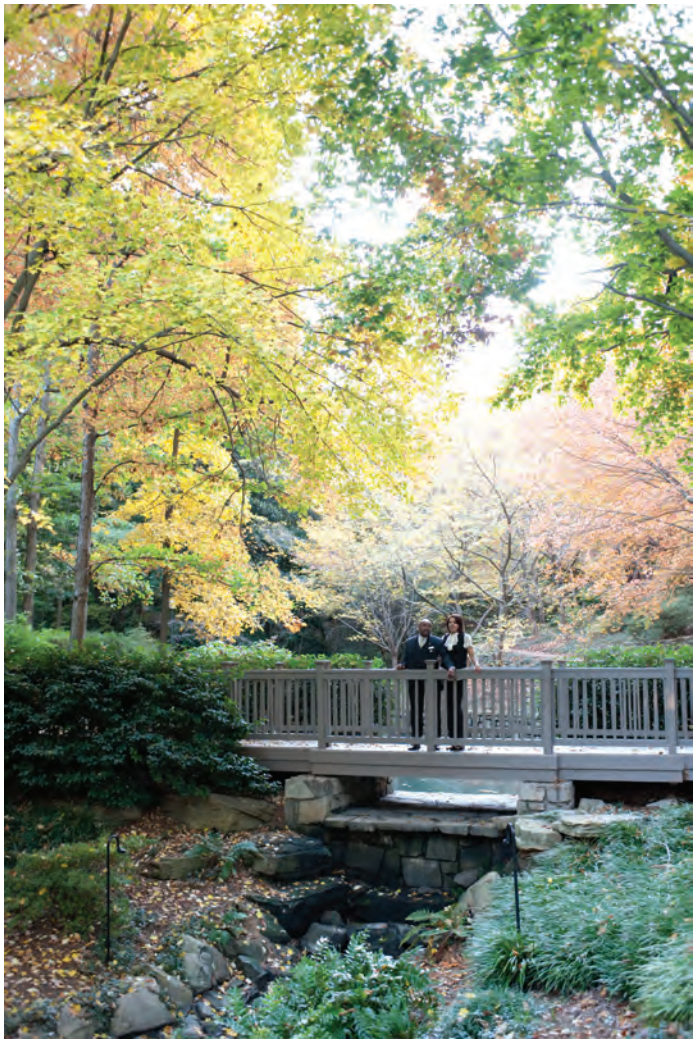
REVENUE ANTICIPATIONS AND EXPENDITURE APPROPRIATIONS				
		Special Revenue Funds		
	General Fund *	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund
Revenues				
Property Taxes	$ 5,723,000	-	-	-
Business and Occupational Taxes	2,710,000	-	-	-
Homestead Option Sales Tax	2,600,000	-	-	-
Insurance Premium Taxes	2,100,000	-	-	-
Franchise Fees	3,300,000	-	-	-
Other Taxes	1,778,000	-	$1,871,667	$95,000
Licenses and Permits	872,000	-	-	-
Court Fines	1,110,000	-	-	-
Intergovernmental Revenues (Grants)	525,000	-	-	-
Charges for Services	496,000	$ 775,000	-	-
Other Revenues	7,500	-	-	-
Use of Prior Year Reserves	800,574	-	-	-
Subtotal	$ 20,645,000	$ 775,000	$1,871,667	$95,000
Other Financing Sources				
Operating Transfer In from General Fund	-	$ 369,500	-	-
Operating Transfer In from E911 Fund	-	-	-	-
Budgeted Fund Balance	-	-	-	-
Total Other Financing Sources	$-	$369,500	$-	$-
Total Revenues	$ 22,022,074	$1,144,500	$1,871,667	$95,000
Expenditures				
City Council	$ 198,277	-	-	-
City Manager	327,083	-	-	-
City Clerk	165,526	-	-	-
City Attorney	459,052	-	-	-
Finance & Administration	3,309,478	-	-	-
Municipal Court	381,294	-	-	-
Police	5,201,434	-	-	-
E-911	-	$ 1,082,500	-	-
Public Works	1,847,009	-	-	-
Parks	991,000	-	-	-
Community Development	2,200,250	-	-	-
Contingency	575,000	-	-	-
Subtotal	$ 15,655,403	$1,082,500	$-	$-
Other Financing Uses				
Operating Transfer Out to Debt Service	$ 1,503,574	$62,000	-	-
Operating Transfer Out to Capital Projects	3,392,250	-	-	-
Operating Transfer Out to E911 Fund	369,500	-	-	-
Operating Transfer Out to General Fund	-	-	$1,123,000	$95,000
Payments to Other Entities	-	-	748,667	-
Total Other Financing Uses	$ 5,265,324	$62,000	$1,871,667	$95,000
Total Expenditures	$ 20,920,727	$1,144,500	$1,871,667	$95,000

Debt Service Fund	Capital Projects Fund *	Enterprise Funds	Total Government	Elimination of Interfund Activity	Net Total Government
		Stormwater Utility Fund			
-	-	-	$5,723,000	-	$5,723,000
-	-	-	2,710,000	-	2,710,000
-	-	-	2,600,000	-	2,600,000
-	-	-	2,100,000	-	2,100,000
-	-	-	3,300,000	-	3,300,000
-	-	-	3,744,667	(1,218,000)	2,526,667
-	-	-	872,000	-	872,000
-	-	-	1,110,000	-	1,110,000
-	-	-	525,000	-	525,000
-	-	$1,511,801	2,782,801	-	2,782,801
-	-	-	7,500	-	7,500
-	-	(93,351)	707,223	-	707,223
$-	$-	$1,418,450	$26,182,191	$(1,218,000)	$24,964,191
$1,503,574	$3,392,250	-	$5,265,324	$(5,265,324)	-
$62,000	-	-	$62,000	(62,000)	-
$1,565,574	$3,392,250	$-	$5,327,324	$(5,327,324)	$-
$1,565,574	$3,392,250	$1,418,450	$31,509,515	$(6,545,324)	$24,964,191
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	$198,277	-	$198,277
-	-	-	327,083	-	327,083
-	-	-	165,526	-	165,526
-	-	-	459,052	-	459,052
-	$35,000	-	3,344,478	-	3,344,478
-	-	-	381,294	-	381,294
-	112,050	-	5,313,484	-	5,313,484
-	-	-	1,082,500	-	1,082,500
-	2,725,000	$1,418,450	5,990,459	-	5,990,459
-	425,200	-	1,416,200	-	1,416,200
-	95,000	-	2,295,250	-	2,295,250
-	-	-	575,000	-	575,000
$-	$3,392,250	$1,418,450	$21,548,603	$-	$21,548,603
-	-	-	-	-	$-
-	-	-	$1,565,574	$(1,565,574)	-
-	-	-	3,392,250	(3,392,250)	-
-	-	-	369,500	(369,500)	-
-	-	-	1,218,000	(1,218,000)	-
$1,565,574	-	-	2,314,241	-	2,314,241
$1,565,574	$-	$-	$8,859,565	$(6,545,324)	$2,314,241
$1,565,574	$3,392,250	$1,418,450	$30,408,167	$(6,545,324)	$23,862,843

2012 Budget - General Fund Revenues Summary

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Taxes	$ 18,545,143	$ 18,113,592	$ 21,620,000	$ 18,211,000
Licenses & Permits	944,671	931,396	1,010,000	872,000
Intergovernmental Revenues	17,648	60,451	275,000	525,000
Charges For Services	393,119	408,264	392,000	402,000
Fines & Forfeitures	1,150,792	1,202,596	1,240,000	1,110,000
Investment Income	12,403	10,448	5,000	5,000
Contr & Don From Priv Sources	46,424	11,160	7,000	2,500
Miscellaneous Revenue	59,536	87,759	63,000	94,000
Other Financing Sources	-	-	1,500,000	800,574
Total Department Revenues	$ 21,169,736	$ 20,825,666	$ 26,112,000	$ 22,022,074





2012 Budget Revenues Detail

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Real Property Tax	$ 5,518,726.00	$ 5,200,000.00	$ 5,200,000.00	$ 5,050,000.00
Personal Property Tax	385,744.00	350,000.00	350,000.00	360,000.00
Motor Vehicle	266,667.00	261,533.00	240,000.00	250,000.00
Intangibles (Reg & Recording)	88,225.00	75,117.00	60,000.00	60,000.00
Franchise Fees	3,473,461.00	3,571,917.00	3,330,000.00	3,300,000.00
Homestead Option Sales Tax	2,441,840.00	2,400,000.00	6,100,000.00	2,600,000.00
Hotel/Motel Tax	1,074,385.00	1,055,855.00	1,020,000.00	1,123,000.00
Alcoholic Beverage Excise Tax	577,158.00	558,714.00	560,000.00	560,000.00
MVR Excise Tax	98,377.00	97,827.00	100,000.00	95,000.00
Business & Occupation Tax	2,444,305.00	2,422,696.00	2,600,000.00	2,600,000.00
Insurance Premiums Tax	2,064,127.00	2,000,000.00	2,000,000.00	2,100,000.00
Financial Institutions Tax	87,801.00	101,622.00	60,000.00	95,000.00
Penalties & Int on Delinq Taxes	3,247.00	2,245.00	-	3,000.00
Pen & Int on Delinq Taxes-Busines	21,080.00	16,067.00	-	15,000.00
Alcoholic Beverage Licenses	385,315.00	369,298.00	350,000.00	360,000.00
Planning & Zoning Fees	21,945.00	14,515.00	20,000.00	12,000.00
Bldg Structures & Equipment	537,411.00	542,583.00	630,000.00	500,000.00
Soil Erosion	-	2,500.00	5,000.00	-
Tree Bank	-	2,500.00	5,000.00	-
Federal Grants	2,000.00	12,451.00	-	-
State Grants	15,648.00	48,000.00	-	525,000.00
Local Govt Grants	-	-	275,000.00	-
Election Qualifying Fees	360 .00	-	1,500.00	-
Special Police Svcs	10,965.00	7,070.00	1,500.00	10,000.00
Fingerprinting Fee	6,173.00	5,897.00	5,000.00	5,000.00
Public Safety-Other	36,369.00	35,262.00	34,000.00	36,000.00
Special Assessments	21,656.00	23,000.00	23,000.00	20,000.00
Streetlight Fees	300,417.00	327,000.00	327,000	327,000.00
Rec Program Fees	15,019.00	7,385.00	-	-
Pavilion Rentals	2,100.00	2,650.00	-	4,000.00
NSF Fees	60.00	-	-	-
Municipal Court Fines & Forfei	1,143,749.00	1,202,296.00	1,240,000.00	1,100,000.00
Cash Confiscation	7,043.00	300.00	-	10,000.00
Interest Revenue	12,403.00	10,448.00	5,000.00	5,000.00
Contr & Don From Priv Sources	39,868.00	1,000.00	2,000.00	-
Explorer Donations	6,556.00	10,160.00	5,000.00	2,500.00
Rents and Royalties	12,996.00	55,968.00	59,000.00	79,000.00
Reimb for Damaged Property	28,454.00	20,846.00	-	-
Use of Prior Yr Reserves	-	-	1,500,000.00	800,574.00
Other Charges For Svcs	18,086.00	10,944.00	4,000.00	15,000.00
Total Department Revenues	$ 21,169,736.00	$ 20,825,666.00	$ 26,112,000.00	$ 22,022,074.00

City of Dunwoody General Fund

STATEMENT OF REVENUES AND EXPENDITURES				
	Audited FY 2010	2011 Prorata Based on YTD	Revised Budget FY 2011	Recommended FY 2012
Beginning Fund Balance	$ 3,749,621.00	$10,911,952.00	$10,911,952.00	$11,306,056.00
Revenues				
Property Taxes	$6,283,689.00	$5,888,895.00	$5,850,000.00	$5,723,000.00
Business and Occupational Taxes	2,532,106.00	2,540,385.00	2,660,000.00	2,710,000.00
Homestead Option Sales Taxes	2,441,840.00	2,400,000.00	6,100,000.00	2,600,000.00
Insurance Premium Taxes	2,064,127.00	2,000,000.00	2,000,000.00	2,100,000.00
Franchise Fees	3,473,461.00	3,571,917.00	3,330,000.00	3,300,000.00
Other Taxes	1,749,920.00	1,712,395.00	1,680,000.00	1,778,000.00
Licenses and Permits	944,671.00	931,396.00	1,010,000.00	872,000.00
Court Fines	1,150,792.00	1,202,296.00	1,240,000.00	1,110,000.00
Other Revenues	136,014.00	170,118.00	350,000.00	532,500.00
Charges for Services	393,119.00	408,264.00	392,000.00	496,000.00
Total Operating Revenue	$21,169,739.00	$20,825,666.00	$24,612,000.00	$21,221,500.00
Expenditures				
City Council	$172,535.00	$206,277.00	$191,904.00	$198,277.00
City Manager	225,655.00	223,572.00	232,265.00	327,083.00
City Clerk	151,300.00	120,703.00	198,133.00	165,526.00
City Attorney	266,961.00	400,160.00	567,000.00	459,052.00
Finance & Administration	3,049,331.00	3,342,704.00	3,575,205.00	3,309,478.00
Municipal Court	208,736.00	225,755.00	265,836.00	381,294.00
Police	4,515,942.00	4,821,762.00	4,956,466.00	5,201,434.00
Public Works	1,845,591.00	1,898,290.00	2,099,084.00	1,847,009.00
Parks	364,447.00	803,057.00	912,963.00	991,000.00
Community Development	2,093,686.00	2,001,741.00	2,315,750.00	2,200,250.00
Contingency	-	-	575,000.00	575,000.00
Total Operating Expenditures	$12,894,184.00	$14,044,021.00	$15,889,606.00	$15,655,403.00
Other Financing Sources (Uses)				
Use of Prior Year Reserves	-	-	$1,500,000.00	$ 800,574.00
I/F Transfer to Debt Service	$(278,224.00)	$(1,580,000.00)	$(790,000.00)	(1,503,574.00)
I/F to Capital Projects	(835,000.00)	(1,777,750.00)	(8,821,225.00)	(3,392,250.00)
I/F to E911	-	(569,330.00)	(217,065.00)	(369,500.00)
Total Other Financing Sources (uses)	$(1,113,224.00)	$(3,927,080.00)	$(8,328,290.00)	$(4,464,750.00)
Fund Balance, December 31	$10,911,952.00	$13,766,517.00	$11,306,056.00	$12,407,403.00

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

2012 Budget Department Summary

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
City Council	$172,535.00	$206,277.00	$191,904.00	$198,277.00
City Manager	225,655.00	223,572.00	232,265.00	327,083.00
City Clerk	151,300.00	120,703.00	198,133.00	187,526.00
Finance & Administration	3,115,246.00	4,045,504.00	3,983,655.00	3,533,478.00
City Attorney	266,961.00	400,160.00	567,000.00	459,052.00
Municipal Court	231,436.00	270,755.00	288,336.00	403,794.00
Police	4,705,030.00	6,621,712.00	7,406,741.00	5,782,984.00
E-911	-	569,330.00	217,065.00	369,500.00
Public Works	2,280,591.00	2,408,290.00	7,179,084.00	4,572,009.00
Parks & Recreation	764,447.00	1,103,057.00	2,562,963.00	2,216,774.00
Community Development	2,093,686.00	2,001,741.00	2,315,750.00	2,295,250.00
Contingency	-	-	575,000.00	575,000.00
Total Department Expenditures	$14,006,885.00	$17,971,101.00	$25,717,896.00	$20,920,727.00

2012 Budget Account Summary

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Personnel Services	$4,465,182.00	$4,712,069.00	$4,919,349.00	$5,468,684.00
Purchased & Contracted Services	7,264,903.00	8,370,482.00	9,063,597.00	8,280,730.00
Supplies	944,192.00	961,490.00	1,331,660.00	1,305,989.00
Capital Outlays	211,293.00	(20.00)	-	25,000.00
Other Costs	-	-	575,000.00	575,000.00
Debt Service	8,092.00	-	-	-
Transfers	1,113,224.00	3,927,080.00	9,828,290.00	5,265,324.00
Total Department Expenditures	$14,006,885.00	$17,971,101.00	$25,717,896.00	$20,920,727.00

2012 Budget Account Detail (continued)

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Regular Salaries	$3,075,508.00	$3,388,867.00	$3,408,100.00	$3,646,060.00
Overtime Salaries	302,114.00	210,802.00	220,666.00	283,647.00
Group Insurance	428,013.00	503,351.00	522,950.00	741,100.00
Solicitor Grp Ins	12,819.00	13,854.00	14,000.00	16,779.00
Social Security	5,108.00	5,302.00	5,500.00	5,456.00
Medicare	48,703.00	46,372.00	49,107.00	53,806.00
Solicitor Medicare	1,685.00	1,528.00	1,650.00	1,764.00
Retirement	466,165.00	380,034.00	518,586.00	554,814.00
Solicitor Retirement	17,770.00	15,166.00	19,200.00	19,698.00
Tuition Reimbursement	6,049.00	-	-	-
Employee Unemployment Tax	30,671.00	-	-	-
Workers' Compensation	60,406.00	131,428.00	124,590.00	96,560.00
Other Employment Benefits	10,171.00	15,365.00	35,000.00	49,000.00
Official/Admin Svcs-CGA	1,939,685.00	2,041,285.00	2,015,540.00	1,818,369.00
Prof Svcs	703,022.00	820,439.00	1,035,330.00	792,140.00
Prof Svcs-Legal	54,839.00	88,634.00	80,956.00	80,000.00
Prof Svcs-Litigation	18,527.00	118,337.00	276,000.00	120,000.00
Prof Svcs-Court Solicitor	43,925.00	28,340.00	29,467.00	36,000.00
Prof Svcs-Public Defender	6,758.00	654.00	10,000.00	10,000.00
Prof Svcs-Lowe	729,534.00	795,534.00	825,534.00	430,000.00
Prof Svcs-Clark Patterson Lee	1,697,004.00	1,730,600.00	1,845,000.00	1,516,000.00
Prof Svcs-Stormwater	31,270.00	-	-	-
Tree Fund Expenses	-	11,915.00	-	-
Prof Svcs-Marketing	160.00	-	-	-
Technical Svcs	98,111.00	144,998.00	170,414.00	244,542.00
Repairs & Maintenance	198,215.00	355,201.00	351,964.00	442,677.00
R&M-Storm Damage Removal	15,664.00	62,229.00	50,000.00	35,000.00
R&M - Street Maintenance	351,352.00	396,794.00	500,000.00	650,734.00
R&M - Traffic Signals	190,352.00	219,256.00	210,000.00	200,725.00
Rep & Maint-Riprap Program	73,672.00	50,101.00	75,000.00	80,000.00
R&M- Parks	158,454.00	297,624.00	414,000.00	586,000.00
Rentals	456,298.00	458,658.00	537,700.00	558,219.00
Insurance	187,596.00	386,212.00	194,100.00	173,166.00
Insurance Claims	19,263.00	3,931.00	15,700.00	5,000.00
Communications	98,195.00	101,792.00	115,262.00	120,555.00
Advertising	35,752.00	82,537.00	89,500.00	117,500.00
Printing & Binding	20,400.00	12,709.00	36,900.00	39,500.00
Travel	39,006.00	44,698.00	59,350.00	74,010.00
Dues & Fees	$24,630.00	$56,274.00	$38,780.00	$37,843.00

2012 Budget Account Detail

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Education & Training	$55,631.00	$48,325.00	$71,100.00	$91,150.00
Other Purchased Svcs-Other	17,591.00	13,406.00	16,000.00	21,600.00
Supplies	214,244.00	234,752.00	308,617.00	273,170.00
Supplies-Explorer Program	7,407.00	3,641.00	4,000.00	6,000.00
Electricity	425,317.00	451,719.00	624,000.00	626,000.00
Gasoline	166,763.00	201,245.00	200,100.00	210,000.00
Diesel	-	-	10,000.00	10,000.00
Food	21,566.00	13,961.00	25,500.00	29,180.00
Books & Periodicals	2,866.00	2,209.00	6,800.00	9,500.00
Cash Over & Short	1,096.00	19.00	-	-
Small Equipment	104,932.00	53,944.00	152,643.00	142,139.00
Machinery & Equipment	211,293.00	(20.00)	-	25,000.00
Contingency	-	-	575,000.00	575,000
Interest	446.00	-	-	-
Issuance Costs	7,646.00	-	-	-
Transfers Out-Debt	278,224.00	1,580,000.00	790,000.00	1,503,574.00
Transfers Out-Capital	835,000.00	1,777,750.00	8,821,225.00	3,392,250.00
Transfers to E911	-	569,330.00	217,065.00	369,500.00
Total Department Expenditures	$14,006,885	$17,971,101.00	$25,717,896.00	$20,920,727.00

City of Dunwoody Nonmajor Funds

STATEMENT OF REVENUES AND EXPENDITURES			
		Revised Budget FY 2011	Approved FY 2012
Beginning Fund Balance		$ -	$ 32,297.00
Revenues			
Other Taxes		1,800,000.00	1,966,667.00
Charges for Services		120,000.00	775,000.00
Total Operating Revenue		$1,920,000.00	$2,741,667.00
Expenditures			
Total Operating Expenditures		$52,400.00	$7,500.00
Other Financing Sources (Uses)			
I/F Transfer to/from General Fund		(347,600.00)	(910,500.00)
Payments to Other Entities		(1,520,000.00)	(1,823,667.00)
Total Other Financing Sources (uses)		$(1,867,600.00)	$(2,734,167.00)
Fund Balance, December 31		$32,297.00	$32,297.00

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

Nonmajor Funds

Statement of Expenditures to Revenues by Classification			
	Expenditure Appropriations	Revenue Anticipations	Net Effect
Expenditures			
	$7,500.00		$7,500.00
Subtotal	$7,500.00	$ -	$7,500.00
General Revenues			
Other Taxes		$1,966,667.00	$1,966,667.00
Subtotal	$ -	$775,000.00	$775,000.00
Other Financing Sources and Uses			
Budgeted Fund Balance	-	-	$ -
I/F to/from General Fund	$910,500.00	-	-
Payments to Other Entities	1,823,667.00	$ -	(910,500.00)
Subtotal	$2,734,167.00	-	$(1,823,667.00)
			$(2,734,167.00)
Grand Total	$2,741,667.00	**$2,741,667.00**	

2012 Budget Capital Projects

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 Budget	2012 Requested
Beginning Fund Balance	$947,188.97	$702,737.86	$702,738.00	
MARTA Capital Funds	-	12,200.00	-	-
GDOT LARP	44,697.43	-	-	-
Interest Revenue	3,417.11	537.58	-	-
Contrib & Donations	-	-	-	-
Transfers In-100	857,700.00	3,564,175.00	3,599,175.00	$3,392,250.00
Proc from Cap Leases-GMA	-	-	-	-
Proc from Cap Leases-Suntrust	-	-	-	-
Total Revenues	$905,814.54	$3,576,912.58	$3,599,175.00	$3,392,250 .00
City Clerk				
Machinery & Equipment	$29,944.00	$52,124.00	-	
	29,944.00	52,124.00	-	-
Information Technology				
Machinery & Equipment	$35,574.55	-	$24,600.00	$35,000 .00
	35,574.55	-	24,600.00	35,000.00
Facilities				
Small Equipment	$9,045.00	-	-	-
Buildings	-	-	$16,000.00	-
Machinery & Equipment	-	$248,662.22	140,400.00	-
	9,045.00	248,662.22	156,400.00	-
Court				
Small Equipment	$2,115.09	-	-	-
Infrastructure	-	-	-	-
	2,115.09	-	-	-
Police				
Technical Service		-	-	-
Small Equipment	$9,265.23	-	$7,000.00	-
Machinery & Equipment	-	$372,429.36	381,175.00	$112,050.00
	9,265.23	372,429.36	388,175.00	112,050.00

2012 Budget Capital Projects (continued)

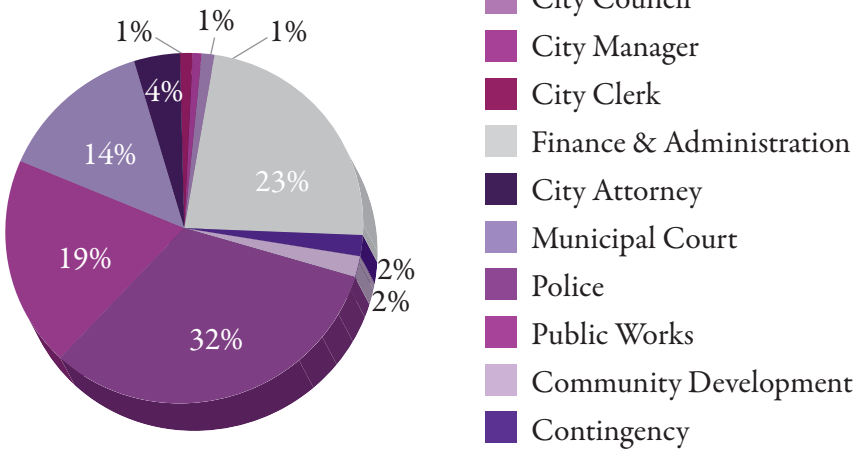
Account Name	2010 Actual	2011 Prorata Based on YTD	2011 Budget	2012 Requested
Community Development				
Machinery & Equipment	-	-	-	$95,000.00
	-	-	-	95,000.00
Public Works				
Professional Services	$21,750.00	-	-	-
Technical Services	-	-	$90,000.00	-
Supplies	23,335.29	$30,861.16	-	-
Small Equipment	873.00	-	-	-
Infrastructure	735,089.00	425,755.54	2,790,000.00	$2,725,000.00
	781,047.29	456,616.70	2,880,000.00	2,725,000.00
Parks & Recreation				
Sites	$21,418.10	$429,762.40	-	
Infrastructure	-	5,600.00	$150,000.00	$425,200.00
	21,418.10	435,362.40	150,000.00	425,200.00
Operating Transfers				
Operating Transfers to 911	-	$570,670.00	-	-
	-	570,670.00	-	-
Total Expenditures	$888,409.26	$2,135,864.68	$3,574,575.00	
Total Fund Balance	$964,594.25	$2,143,785.76	$727,338.00	$3,392,250.00

2012 Budget Capital Projects (continued)

Recurring/Routine Capital Expenditures	*Projects 2010*	*Projects 2011*	*Projects 2012*
Public Works Resurfacing and Roads Projects	$1,181,000.00	$1,800,000.00	$1,750,000.00
Intersection Enhancements	100,000.00	200,000.00	175,000.00
Sidewalk Improvements and Additions	100,000.00	350,000.00	650,000.00
Parks Improvements	-	150,000.00	425,200.00
Gateway and Wayfinding	-	150,000.00	150,000.00
	$1,381,000.00	$2,650,000.00	$3,150,200.00
Nonrecurring/Nonroutine Capital Expenditures			
Traffic Calming	$25,000.00	-	-
Dunwoody Village TE Project	800,000.00	-	-
License plate reader	-	$43,950.00	-
Mobile license plate reader	-	75,925.00	-
Panoscan MK III Forensic Camera	-	43,000.00	-
Crime scene scope	-	7,300.00	-
Sergeants Vehicle (2)	-	86,000.00	-
T3 vehicle	-	25,800.00	-
Austin Elementary Radar Sign	-	15,000.00	-
TE Grant Design Contract	-	275,000.00	-
Spare Patrol unit	-	-	$45,000.00
North Metro SWAT night vision	-	-	20,300.00
Crime analysis plus	-	-	21,300.00
Forensic computer software	-	-	13,050.00
Daily report software	-	-	12,400.00
GIS web viewer	-	-	75,000.00
Plotter purchase	-	-	20,000.00
SAN Backup/disaster recovery storage system	-	-	35,000.00
	$825,000.00	$571,975.00	$242,050.00
Total Capital	$2,206,000.00	$3,221,975.00	$3,392,250.00

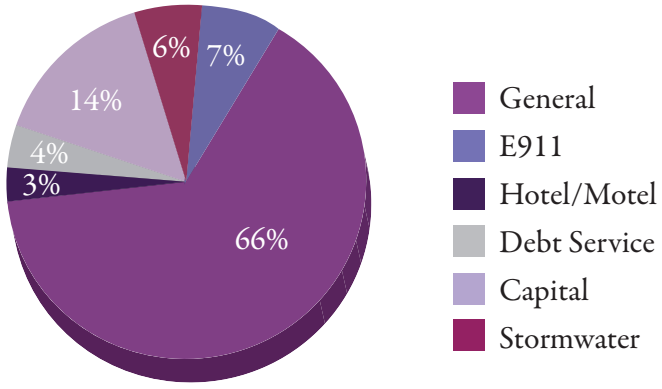
FY 2011 Expenditure by Department				
Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
City Council	$172,535.00	$206,277.00	$191,904.00	$198,277.00
City Manager	225,655.00	223,572.00	232,265.00	327,083.00
City Clerk	151,300.00	120,703.00	198,133.00	187,526.00
Finance & Administration	3,115,246.00	4,045,504.00	3,983,655.00	3,533,478.00
City Attorney	266,961.00	400,160.00	567,000.00	459,052.00
Municipal Court	231,436.00	270,755.00	288,336.00	403,794.00
Police	4,705,030.00	6,621,712.00	7,406,741.00	5,782,984.00
E-911	-	569,330.00	217,065.00	369,500.00
Public Works	2,280,591.00	2,408,290.00	7,179,084.00	4,572,009.00
Parks & Recreation	764,447.00	1,103,057.00	2,562,963.00	2,216,774.00
Community Development	2,093,686.00	2,001,741.00	2,315,750.00	2,295,250.00
Contingency	-	-	575,000.00	575,000.00
Total Department Expenditures	$14,006,885.00	$17,971,101.00	$25,717,896.00	$20,920,727.00

FY 2012 Expenditures by Department



Expenditure Appropriations by Fund

Expenditure Appropriations by Fund			
Fund	Expenditures	Percentage	
General Fund	$15,655,403.00	66.0%	%
E911	1,082,500.00	4.0%	%
Hotel/Motel Excise	748,667.00	3.0%	%
Debt Service	1,565,574.00	7.0%	%
Capital Projects	3,392,250.00	14.0%	%
Stormwater	1,418,450.00	6.0%	%
Total	$23,862,843.00		



BUDGET DETAIL

Section 3





Mayor & City Council

The Dunwoody City Council is comprised of six members who represent three districts and a Mayor who serves the entire city. These seven members have an equal voice in governing the City. Council members serve four-year terms. Every other year three council seats are up for re-election. The Mayor runs for re-election during even years coinciding with the presidential race.

Mission Statement:

The mission of the 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.

2012 Budget - City Council

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Regular Salaries	$85,000.00	$88,000.00	$88,000.00	$88,000.00
Group Insurance	16,067.00	17,483.00	19,000.00	21,545.00
Social Security	5,108.00	5,302.00	5,500.00	5,456.00
Medicare	1,195.00	1,240.00	1,300.00	1,276.00
Employee Unemployment Tax	1,552.00	-	-	-
Prof Svcs	1,345.00	2,100.00	3,000.00	2,500.00
Technical Svcs	262.00	14.00	500.00	500.00
Insurance	45,955.00	75,500.00	38,000.00	45,000.00
Communications	636.00	770.00	1,500.00	500.00
Printing & Binding	802.00	402.00	2,000.00	1,000.00
Travel	3,685.00	1,327.00	6,750.00	9,500.00
Dues & Fees	90.00	60.00	1,000.00	500.00
Education & Training	5,043.00	6,837.00	10,000.00	7,000.00
Supplies	663.00	1,609.00	7,354.00	2,000.00
Food	5,065.00	5,163.00	5,000.00	4,000.00
Books & Periodicals	69.00	-	500.00	500.00
Small Equipment	-	469.00	2,500.00	9,000.00
Total Department Expenditures	$172,535.00	$206,277.00	$191,904.00	$198,277.00



Mayor for the Day



City Manager



Warren Hutmacher
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 for Council consideration. He researches and makes recommendations about topics of interest to the City Council. He spends a great deal of time meeting with citizens and citizen groups to better understand their needs, providing executive leadership that encourages good performance by City workers, and operating the City with a professional understanding of how all city functions operate together to their best effect.

Mission Statement:

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

2012 Budget - City Manager

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Regular Salaries	$157,380.00	$161,627.94	$162,000.00	$230,871.00
Group Insurance	17,099.61	19,529.50	20,000.00	33,091.00
Medicare	2,364.25	2,166.78	2,350.00	3,342.00
Retirement	24,719.54	20,739.22	25,500.00	36,604.00
Employee Unemployment Tax	387.54	-	-	-
Workers' Compensation	300.00	-	315.00	630.00
Prof Svcs	1,604.80	431.00	3,500.00	1,000.00
Technical Svcs	618.71	-	-	-
Communications	2,467.27	2,168.78	1,900.00	2,870.00
Printing & Binding	133.34	1,012.70	600.00	800.00
Travel	4,585.47	998.00	3,000.00	4,500.00
Dues & Fees	4,438.50	5,263.76	3,500.00	5,075.00
Education & Training	2,260.00	2,630.00	1,500.00	3,000.00
Supplies	2,641.35	3,878.06	5,000.00	3,000.00
Gasoline	8.41	74.00	100.00	-
Food	3,703.78	1,088.70	1,200.00	1,000.00
Books & Periodicals	324.00	87.96	100.00	300.00
Small Equipment	617.93	1,876.00	1,700.00	1,000.00
Total Department Expenditures	$225,654.50	$223,572.40	$232,265.00	$327,083.00

City Clerk

2011 Accomplishments:

The major accomplishment of the office of the City Clerk this year was the implementation of the automated agenda and document management process. All existing documents in the City Clerk's office have been scanned into the document management system. As part of the agenda management process, Council meetings are now streamed live, with video of the meetings available for viewing on the City's website. All adopted ordinances are submitted to Municipal Code for codification the day after adoption. In addition, five preclearance applications were submitted to the U.S. Department of Justice for the 2011 Special Election. The City Clerk's office successfully qualified a total of 9 candidates for the November 2011 General Election. The City Clerk's office has processed 121 open records requests through September 9, 2011.

2012 Goals and Objectives:

- Provide public access to the records that have been scanned into the document management software
- Facilitate expansion of document management system usage by training all departments on protocol and procedures
- Expand the use of the SIRE software for all departments
- Have a 48 hour response to 98% of open records requests received
- Host a seminar for Open Records/Open Meetings and Records Retention
- Develop and implement key performance measures for measuring the efficiency and effectiveness of the City Clerk's office

The City Clerk's office believes the goals it has laid out for next year will further the City's goal of being progressive, working efficiently, and staying organized.

2012 Budget - City Clerk

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Regular Salaries	$77,162.94	$79,220.44	$80,000.00	$81,135.00
Group Insurance	8,538.87	7,801.16	8,950.00	11,847.00
Medicare	1,173.17	1,070.60	1,125.00	1,174.00
Retirement	12,340.01	10,915.96	13,000.00	13,105.00
Employee Unemployment Tax	299.56	-	-	-
Workers' Compensation	300.00	-	315.00	315.00
Prof Svcs	22,907.39	13,095.04	75,000.00	25,000.00
Technical Svcs	112.50	228.00	500.00	250.00
Repairs & Maintenance	-	-	-	18,000.00
Communications	841.68	1,382.92	1,500.00	1,700.00
Advertising	765.60	844.84	8,000.00	1,000.00
Printing & Binding	161.49	-	-	500.00
Travel	1,044.08	2,972.00	3,250.00	3,500.00
Dues & Fees	187.00	104.00	500.00	250.00
Education & Training	525.00	1,580.00	2,000.00	3,750.00
Supplies	1,252.88	1,260.90	2,500.00	1,700.00
Food	601.19	226.88	600.00	400.00
Books & Periodicals	352.11	-	250.00	400.00
Small Equipment	532.17	-	643.00	1,500.00
Machinery & Equipment	22,202.00	-	-	-
Transfers Out-Debt	-	-	-	22,000.00
Total Department Expenditures	$151,299.64	$120,702.74	$198,133.00	$187,526.00

City Attorney

The Dunwoody City Attorney's office provides sound legal counsel to the City's elected officials, departments and agencies, and prosecutes violations of City civil ordinances in Dunwoody Municipal Court. They also represent the City in litigation.

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.

2011 Accomplishments:

Despite well-funded opposition, the City concluded the initial transition period into cityhood. The legal department continues to argue the collection of all tax revenues owed to the City; most notably the legislation requiring the transfer of associated bond proceeds. In addition, the policies and ordinances adopted by the Council have withstood every legal challenge without taking ultraconservative legal positions in order to accommodate the City's goals and vision. And finally, the department progressed through legal requirement for several referendum issues including general obligation bonds, establishment of tax allocation districts, and Sunday packaged alcohol sales.

2012 Budget - Legal

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Regular Salaries	$146,929.87	$136,655.40	$142,500.00	$149,996.00
Solicitor Salaries	(33,059.22)	(30,747.60)	(32,063.00)	(33,750.00)
Group Insurance	9,656.44	13,642.80	14,000.00	17,197.00
Solicitor Grp Ins	(2,172.70)	(3,021.90)	(3,150.00)	(3,870.00)
Medicare	2,177.72	1,812.24	1,600.00	2,172.00
Solicitor Medicare	(489.98)	(407.76)	(360.00)	(489.00)
Retirement	24,449.00	16,970.02	23,500.00	24,261.00
Solicitor Retirement	(5,501.03)	(3,818.24)	(5,288.00)	(5,459.00)
Employee Unemployment Tax	368.03	-	-	-
Solicitor Unemployment	(82.81)	-	-	-
Workers' Compensation	-	-	330.00	315.00
Solicitors' Workers Comp	-	-	(75.00)	(71.00)
Prof Svcs	42,852.39	55,996.00	59,500.00	95,000.00
Prof Svcs-Legal	54,838.74	-	80,956.00	80,000.00
Prof Svcs-Litigation	18,527.00	118,336.60	276,000.00	120,000.00
Technical Svcs	6,041.00	-	7,000.00	8,000.00
Communications	12.32	218.20	1,000.00	100.00
Printing & Binding	504.58	-	300.00	300.00
Travel	510.70	12.00	100.00	1,250.00
Dues & Fees	286.00	-	350.00	500.00
Education & Training	605.00	-	-	1,000.00
Supplies	474.19	-	300.00	600.00
Food	33.26	1,000.00	500.00	500.00
Small Equipment	-	-	-	1,500.00
Total Department Expenditures	$266,960.50	$400,160.18	$567,000.00	$459,052.00



Finance & Administration Department



The City of Dunwoody Finance and Administration Department is responsible for all financial operations, information technology, contract administration, physical plant, administrative and facility services and coordinating the annual audit. The functions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Information Technology, Purchasing, Contract Administration, Human Resources, Facilities, Marketing and Public Relations.

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, administrative services, facility services and coordinating the annual audit.

2012 Budget - Finance and Administration

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Regular Salaries	$114,375.00	$117,290.30	$119,000.00	$121,832.00
Employee Unemployment Tax	-	-	-	-
Group Insurance	12,819.09	13,854.18	14,000.00	16,779.00
Medicare	1,685.05	1,527.52	1,650.00	1,764.00
Retirement	17,769.58	15,166.40	19,200.00	19,698.00
Workers' Compensation	300.00	-	315.00	315.00
Other Employment Benefits	10,171.07	15,365.02	35,000.00	49,000.00
Official/Admin Svcs-CGA	1,890,936.53	2,041,284.96	2,015,540.00	1,818,369.00
Prof Svcs	184,404.86	239,293.26	278,180.00	203,140.00
Prof Svcs-Legal	-	-	-	-
Technical Svcs	38,294.95	54,224.88	53,414.00	41,892.00
Repairs & Maintenance	74,062.04	81,531.22	129,964.00	116,558.00
Rentals	438,222.52	438,648.90	511,200.00	539,319.00
Insurance	53,435.74	103,505.06	52,000.00	59,800.00
Communications	41,991.72	37,913.92	45,762.00	45,785.00
Advertising	19,429.07	63,184.20	63,500.00	57,500.00
Printing & Binding	14,328.57	6,035.22	27,900.00	25,900.00
Travel	4,216.93	7,103.66	7,500.00	5,500.00
Dues & Fees	12,944.28	38,753.76	22,030.00	17,580.00
Education & Training	14,157.85	8,717.80	30,300.00	39,000.00
Contract Labor	-	-	-	-
Other Purchased Svcs-Other	13,584.24	13,405.92	16,000.00	21,600.00
Supplies	21,078.56	21,844.58	27,700.00	28,000.00
Electricity	14,817.03	18,557.14	45,000.00	23,000.00
Diesel	-	-	10,000.00	10,000.00
Food	6,823.32	4,029.84	13,900.00	16,280.00
Books & Periodicals	628.58	69.96	2,150.00	2,000.00
Small Equipment	19,941.87	1,396.46	34,000.00	28,867.00
Machinery & Equipment	20,300.15	-	-	-
Interest	445.71	-	-	-
Issuance Costs	7,645.96	-	-	-
Transfers Out-Debt	-	-	205,400.00	-
Transfers Out-Capital	-	292,000.00	203,050.00	35,000.00
Total Department Expenditures	$3,115,246.27	$4,045,504.16	$3,983,655.00	$3,533,478.00

Accounting Division

Mission Statement:

The mission of the Accounting Division is to maintain the financial integrity of all accounting records and City transactions. The division provides accounting, payroll, and financial analysis services to all City departments; processes payments to vendors, contractors, suppliers and employees; and reports all financial information and analyses to assist management in making informed economic decisions.

2011 Accomplishments:

Accounting Division assisted completion of the CAFR in a timely manner. The Accounting division documented procedures and crossed-trained employees giving more depth to the department. The division scanned reporting documents moving closer toward a paperless department. Most importantly though, the division developed a process to integrate the Court cash collection and payment processes with improved reporting.

2012 Goals and Objectives:

- Cross Train on Purchasing and Budget Procedures
- Have check copies on Sire and open for public viewing
- Assist in having month end reports done by the 10th of each month
- Have Court reports in place to give detail reports of the balance in the liability account

Human Resources Division

Mission Statement:

The mission of the Human Resources Division is to provide outstanding customer service and stewardship of resources in attracting, selecting, and retaining a high performing, diverse workforce.

2011 Accomplishments:

In 2011, the Human Resources Department has continued to expand the wellness program to create a culture of wellness at the City of Dunwoody. The City employees have the option to participate in bi-annual wellness screenings followed by private one-on-one 15-week coaching sessions with a professional wellness coach. The program has been expanded to include wellness challenges that employees may participate in throughout the year, to encourage healthy habits and a spirit of encouragement and healthy competition among coworkers. Healthy Breaks, which are monthly 15-30 minute presentations on a variety of health topics, also have been implemented. For the work that the Human Resources Department invested in the wellness program this year, the City of Dunwoody was awarded the Georgia Local Government Personnel Association (GLGPA) Agency Achievement Award for Excellence in HR Management.

In addition, the Human Resources Department provided all City supervisory staff with legal training on harassment, discrimination, and retaliation. The training included legal basics as well as key points that are important legal and practical considerations for all City Managers and Supervisors.

Also, the Human Resources Department worked with The Council on Alcohol and Drugs to have the City certified by the State Board of Workers' Compensation as a Drug-Free Workplace. This resulted in a 5% savings in Workers' Compensation premiums for the City of Dunwoody.

The Human Resources Department collaborated with the Police Department for the Police Department's first promotional process, which included a written exam, an assessment center, and interviews. At the completion of the process, three Police Department employees were promoted to the rank of Sergeant.

Other Human Resources accomplishments included publishing the 2011 Employee Handbook, updating all job descriptions, revising the performance appraisal process, and expanding the ADP system to serve as an intranet site for centralized communication with employees.

2012 Goals and Objectives:

- Expand the employee wellness program to include voluntary physical fitness testing
- Conduct ongoing employee training
- Continue to follow insurance trends and choose vendors that will provide the most effective savings to the City without sacrificing customer service

Marketing Division

Mission Statement:

The mission for the City of Dunwoody Marketing Division 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.

2011 Accomplishments:

Public Relations and Marketing worked diligently throughout 2011 on a variety of major initiatives. To increase awareness and recognition, Marketing worked with various departments to prepare award applications. The website received a Gold Hermes Award from the Association of Marketing and Communication Professionals. Finance also received a Platinum Hermes Award for its digital version of the 2009 CAFR. 3CMA awarded the City with a Savvy Award for its branding campaign. Other areas of focus for recognition includes ad placements in various magazines, Atlanta Journal & Constitution, a Billboard along a major interstate, and Ad Word Campaigns with Google and Microsoft. Throughout 2011, thousands of quarterly newsletters were delivered to citizens and others who were interested. News updates via an "e-blast" were also delivered throughout 2011 along with numerous press releases. Improvements to the website's usability were ongoing.

2012 Goals and Objectives:

- Continue to maintain and improve the perception of the City of Dunwoody to citizens, businesses and visitors as a transparent government and a safe and thriving community
- Creation of City programs that increase government awareness and knowledge
- Increase awareness of city government, projects, programs and initiatives
- Increase attendance to city events including council and various committee meetings
- Increase registration to City's email data base and quarterly newsletter
- Increase new partnerships with local organizations and continue to utilize existing partnerships including the CVBD, PCIDs, and the Chamber of Commerce

Purchasing Division

Mission Statement:

The mission for the Purchasing Division 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.

2011 Accomplishments:

By far, the City's greatest achievement through the Purchasing Division was the first renewal process for the main municipal service providers for the City. The City took the three existing contracts and rebid the services under seven new service sectors. Five contractors were selected for those seven sectors with a four-year projected savings of over $3.2 million from the 2011 contract prices with improved services. The Division has overseen the process for selecting numerous IT systems, community planning projects, branding, road repair, and a host of other projects. In all, tens of millions worth or contracts were executed during 2011.

In support of the City's standard of environmentally preferable procurement, over 40% of the spending on office supplies has been for items containing recycled materials.

For the 2nd straight year the City received the Achievement of Excellence in Procurement Award from the National Purchasing Institute. The City is 1 of only 11 government agencies in Georgia (1 of only 2 GA cities) and 1 of only 57 cities in the US to receive the award. Increased average monthly spends on the City purchasing card by 28%.

2012 Goals and Objectives:

- Receive for the 3rd year in a row the Achievement of Excellence in Procurement Award from the National Purchasing Institute
- Increase average monthly spending on the City purchasing card by 20%

Tax & Licensing Division

Mission Statement:

The mission of the Tax and Licensing Division of the City of Dunwoody is to administer business licenses according to the law and code of ordinances, 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.

2011 Accomplishments:

The Business License Department has successfully managed the business license renewal process making it more efficient for Dunwoody businesses to renew and pay their taxes. The Department has also taken measures to reduce the amount of paper usage by using scanners to eliminate the need for paper copies. The Business License Department has maintained a collaborative relationship with the Code Enforcement Department to track down those businesses that have failed to pay their occupation taxes, as well as work closely with the Dunwoody Chamber of Commerce on a regular basis to communicate any pertinent business information to our Dunwoody businesses. Following the successful passage of the Sunday packaged alcohol referendum, the division worked with vendors to obtain permits for the last month of 2011.

2012 Goals and Objectives:

- Continue working with the Code Enforcement Department to track down businesses who have not paid their taxes
- Continue collaborating with the Dunwoody Chamber of Commerce and business owners to improve the business and alcohol license process resulting in more efficiency and convenience to Dunwoody business owners
- Implementing an online business licensing portal for our Dunwoody businesses
- Continue taking initiatives to scan all documents electronically
- Continue providing excellent customer service that exceeds expectations
- Have all licensing processes completely documented

Technology Division

Mission Statement:

To provide the City of Dunwoody with a true advantage by facilitating innovative and creative technological solutions, enabling our workforce to perform their jobs more efficiently and timely, and allowing our citizens and businesses to have access to information and City services anywhere and anytime to achieve a better quality of life.

2011 Accomplishments:

In 2011 the Dunwoody Information Technology Department focused on continuing to build the core infrastructure of the city's technology. Having a priority of network security, the IT department implemented a new Cisco ASA router, along with reconfiguring the Dunwoody network to help continue to meet various government security standards. Also, focusing on the backup and disaster recovery capabilities a new Unitrends Recovery appliance was deployed to improve on current data backup capabilities. The new backup system allows for better data retention and recovery of essential information is emergency situations. To help facilitate better internal communication a new City intranet was installed using the Claromentis Intranet software. The Claromentis system allows for the creation and use of

electronic forms, Policy auditing, online training, and various other features. The Information Technology Department also deployed 37 new semi-rugged laptops for the Dunwoody Police Department's mobile RMS and CAD solution.

2012 Goals and Objectives:

- Continue to improve the quality of service provided by the IT Department staff, to meet defined service levels
- Increase the city's current backup and recovery capabilities to ensure adequate data protection
- Implement a comprehensive disaster recovery plan that will include testing protocols
- Deploy an offsite backup and recovery solution for data archiving
- Provide the highest level of uptime for all technology resources for the City's employees that meet defined service levels. Citations imports, which reduces processing time and associated costs. We continue to review and update technolog y processes while utilizing tools such as an internal Payment Card Industry audit and central backup solutions to ensure the highest level of security and data integrity





Municipal Court



Utilizing the most steadfast technology, the Administration of Dunwoody Municipal Court will ensure accuracy of all court records, account for all fines and fees receipted in a transparent manner, and strive to provide expeditious, fair and reliable adjudication of all cases while providing superior customer service to its customers and community.

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.

2011 Accomplishments:

The Court implemented scanning procedures for all current records filed with the court during the intake process on a day-to-day basis. Through this process, citations, court orders, and other various documents previously filed and closed with the court since 2009 have also been scanned and indexed accordingly within the court management system. All court records are electronically maintained for retention purposes. This process alone, offered the court an advantage to enhance its courtroom proceedings with a streamlined electronic check-in process. Clerks, Judges, and Solicitors all utilize the court management system during court proceedings which allowed the court to transition to a 90% paperless in-court solution. It also offers swift and easy access to court records housed electronically both in and out of court which eliminated the need for future physical storage. The Court also implemented procedures to ensure the timely entry of Computerized Criminal History dispositions through the Georgia Crime Information Center database during the docket closure process as well as electronic transmission of court records to the Department of Driver Services.

The court improved the electronic import of citations with the Dunwoody Police Department through an OSSI export to occur every six (6) hours to reduce the amount of manual cash bond receipts, allow swift data access to the court and customers via online services which notifies the court through an electronic notification pertaining to the number of citations filed which assist the Clerk in assigning future court dates more proficiently.

2012 Goals and Objectives:

- Staff will continue education and training of Court Management System
- Staff will continue mandated municipal clerk trainings and future developmental training opportunities
- Continue to validate court records for accuracy on a continuous basis
- Maintain electronic court records via scanning process for retention purposes
- Implement electronic import of monthly probation payments
- Continue to update Computerized Criminal History through GCIC within 30 days of disposition
- Continue to report records electronically with the Department of Driver Services within 10 days of disposition
- Research and implement procedures regarding Bonds
- Implement a yearly Amnesty Program for pending FTA cases
- Research other collection methods in securing past due citations in FTA status which will allow the court to close pending cases

2012 Budget – Court

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Regular Salaries	$40,906.00	$52,234.00	$53,000.00	$133,820.00
Solicitor Salaries	33,059.00	30,748.00	32,063.00	33,750.00
Overtime Salaries		-		6,000.00
Group Insurance	3,017 .00	6,967.00	8,000.00	29,763.00
Solicitor Group Insurance	2,173.00	3,022.00	3,150.00	3,870.00
Medicare	592.00	698.00	732.00	1,937.00
Solicitor Medicare	490.00	408.00	360.00	489.00
Retirement	5,038.00	6,751.00	8,586.00	21,640.00
Solicitor Retirement	5,501.00	3,818.00	5,288.00	5,459.00
Unemployment Insurance	681.00	-	-	-
Solicitor Unemployment	83.00	-	-	-
Workers' Compensation	300.00	-	315.00	945.00
Solicitors' Workers Comp	-	-	75.00	71.00
Prof Svcs	31,403.00	33,818.00	42,000.00	36,000.00
Prof Svcs-Court Solicitor	43,925.00	28,340.00	29,467.00	36,000.00
Prof Svcs-Public Defender	6,758.00	654.00	10,000.00	10,000.00
Technical Svcs	18,282.00	16,025.00	30,000.00	20,500.00
Repairs & Maintenance	1,337.00	27,915.00	28,000.00	13,000.00
Rentals	3,740.00	3,663.00	4,000.00	4,000.00
Communications	1,547.00	3,776.00	2,700.00	3,000.00
Advertising	-	-	-	1,500.00
Printing & Binding	134.00	-	100.00	500.00
Travel	1,477.00	493.00	700.00	5,000.00
Dues & Fees	457.00	70.00	500.00	1,000.00
Education & Training	450.00	1,350.00	800.00	5,000.00
Supplies	5,203.00	3,385.00	4,200.00	5,250.00
Books & Periodicals	10.00	780.00	1,000.00	800.00
Small Equipment	2,174.00	841.00	800.00	2,000.00
Transfers Out-Debt	22,700.00	45,000.00	22,500.00	22,500.00
Total Department Expenditures	$231,436.00	$270,755.00	$288,336.00	$403,794.00



Police Department

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.

2011 Accomplishments:

The Dunwoody Police Department observed a drop in Universal Crime Reporting (UCR) crimes compared to 2010.

In addition to this reduction in reported crime, the department has made 1,517 physical arrests, issued 6,716 citations, investigated 1,271 accidents, and completed 4,601 incident reports. The Detective unit investigated 1,506 incidents and the Patrol Division investigated 328 hit and run accidents. Three traffic safety point checks were conducted with additional efforts coordinated with neighboring departments. The Police Department coordinated traffic and security for more than 25 special events in 2011.

The Police Department expanded its commitment to the concepts of Community Policing by hosting two Citizen Police Academies and participating in 15 Homeowners Association and Neighborhood Watch meetings. The Police Department also developed a Safety Awareness program and Safe Holiday Initiative. Police Explorers participated in three competitions, with additional competitions planned, and provided assistance to the City during the Independence Day Parade and other special events. The volunteer Court Bailiffs program provides security and administrative assistance during each court session.

The department's commitment to openness and responsiveness to the community has been enhanced through software applications. A departmental daily bulleting of arrests, accidents, incidents, and citations is posted electronically each day. The Police website hosts the application Crime Reports which maps crimes committed within a geographic area. The department plans to expand this type of service in 2012 by providing limited online reporting of certain minor property crimes.

2012 Goals and Objectives:

The department plans to continue to work with both residents and businesses to reduce crime and improve the quality of life for Dunwoody. This will be accomplished by:

- Continued community policing efforts
- Reduce incidents of reported crimes
- Expand operational effectiveness

UCR Crimes for the years ending September 30, 2010 and 2011

	2010	2011	Difference	% Change
Murder	3	0	-3	-100%
Rape	7	2	-5	-71%
Robbery	33	35	2	6%
Assault	37	25	-12	-32%
Burglary	175	162	-13	-7%
Larceny	1028	981	-47	-5%
Vehicle Theft	95	72	-23	-24%
Total	1378	1277	-88	-7%



Dunwoody
Smart people – Smart city

2012 Budget - Police

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Regular Salaries	$2,453,754.37	$2,753,838.64	$2,763,600.00	$2,840,406.00
Overtime Salaries	302,113.69	210,801.98	220,666.00	277,647.00
Group Insurance	373,634.57	437,927.66	453,000.00	627,657.00
Medicare	41,201.40	39,384.24	42,000.00	43,905.00
Retirement	399,618.20	324,658.16	448,000.00	459,204.00
Tuition Reimbursement	5,000.00	-	-	-
Employee Unemployment Tax	28,432.66	-	-	-
Workers' Compensation	59,206.30	131,427.80	123,000.00	94,040.00
Prof Svcs	9,254.03	14,759.60	15,000.00	16,000.00
Technical Svcs	28,349.52	35,346.76	35,000.00	26,400.00
Repairs & Maintenance	122,752.84	227,354.66	194,000.00	212,819.00
Rentals	12,221.81	10,052.06	15,000.00	13,900.00
Insurance	88,205.31	143,070.98	72,000.00	36,266.00
Insurance Claims	1,000.00	344.54	200.00	-
Communications	47,928.99	52,039.86	57,500.00	61,600.00
Advertising	857.29	-	2,000.00	2,500.00
Printing & Binding	1,553.20	2,204.00	3,000.00	4,000.00
Travel	23,021.90	28,612.46	35,000.00	37,760.00
Dues & Fees	4,434.80	10,016.42	9,500.00	10,288.00
Education & Training	31,315.54	25,636.36	25,000.00	27,900.00
Other Purchased Svcs-Other	3,124.02	-	-	-
Supplies	92,304.85	117,387.30	120,000.00	90,120.00
Supplies-Explorer Program	7,407.04	3,641.08	4,000.00	6,000.00
Gasoline	166,754.82	201,170.60	200,000.00	210,000.00
Food	4,268.35	1,652.84	3,500.00	6,000.00
Books & Periodicals	937.88	1,073.20	2,500.00	2,500.00
Cash Over & Short	23.00	19.00	-	-
Small Equipment	78,292.65	49,361.46	113,000 .00	94,522.00
Machinery & Equipment	128,972.66	(20.00)	-	-
Transfers Out-Debt	189,088.00	1,124,200.00	562,100.00	469,500.00
Transfers Out-Capital	-	675,750.00	1,888,175.00	112,050.00
Total Department Expenditures	$4,705,029.69	$6,621,711.66	$7,406,741.00	$5,782,984.00

2012 Budget - E911 (General Fund)

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Transfers to E911		$569,330.00	$217,065.00	$369,500.00
Total Department Expenditures		$569,330.00	$217,065.00	$369,500.00



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 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 provide high quality and responsive service to the residents and business owners of Dunwoody with regard to management, development, safety and maintenance of the City's roadways, parks, and storm water systems.



Public Works & Stormwater Division

2011 Accomplishments:

TRANSPORTATION

The City more than doubled its investment in paving to improve the condition of Dunwoody streets in 2011. Over seven miles of arterial and neighborhood streets were resurfaced following the recommendations of the 2009 Citywide Pavement Condition Assessment. As part of the paving, conditions for cyclists were improved on three miles of arterial roads through re-striping and other low cost modifications.

In March 2011 the City adopted its first comprehensive transportation plan to guide future infrastructure investment. The plan was recognized for an award in the category of "Outstanding Planning Process" by the Georgia Planning Association. Upon adoption, Public Works immediately began implementation of the recommendations in the plan with the adoption of a Complete Streets policy that ensures future transportation investments will consider all users of the public right of way.

Long anticipated sidewalk projects on Happy Hollow Road and Valley View Road were designed and contracted for construction. Shorter segments of sidewalks were constructed to fill in gaps in the sidewalk network on Mount Vernon Road, Spalding Drive, Dunwoody Park Drive, Happy Hollow Road, North Peachtree Road and Verdon Drive.

Public Works completed the concept design for Dunwoody Village Parkway and secured an additional $340,000 of federal funding for construction of the project. The department also began concept design work for improvements to the intersection of Tilly Mill Road and North Peachtree Road and for sidewalk and bicycle improvements on Mount Vernon Road west of Ashford Dunwoody Road.

In the area of maintenance, Public Works continues to focus on responsiveness and efficiency. The department completed a conversion of all of the traffic signals in the City to energy efficient LED bulbs. Signal re-timing in Dunwoody Village and on Perimeter Center West also resulted in measurable decreases in travel time and vehicle emissions.

STORMWATER

The stormwater utility completed an inventory of over 10,000 the stormwater structures throughout the entire City. Public Works began developing long term maintenance and capital improvement plans based on the information collected from this inventory. The department also continued to implement the requirements of its permit to operate a stormwater utility. In the area of maintenance the department completed over 20 repair projects.

2012 Goals and Objectives:

- Continue to implement the 5-year capital paving plan
- Continue sidewalk improvements guided by the sidewalk improvement policy
- Design improvements for Tilly Mill and North Peachtree intersection
- Design improvements for Vermack and Womack intersection
- Construct sidewalk and bike lanes on Mount Vernon Road west of Ashford Dunwoody Road
- Install signage and striping for designated bike routes
- Complete design and right of way acquisition for Dunwoody Village Parkway streetscape project
- Complete stormwater retrofit project on Ridgelock Court
- Begin implementation of the stormwater capital improvement plan
- Complete a floodplain study

2012 Budget - Public Works

Account Name	2009 Actual	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Official/Admin Svcs-CGA	-	$48,748.00	-	-	-
Prof Svcs	-	6,384.00	$76,500.00	$50,000.00	$50,000.00
Prof Svcs-Lowe	$772,889.00	651,534.00	651,534.00	681,534.00	280,000.00
Prof Svcs-Stormwater	-	31,270.00	-	-	-
Tree Fund Expenses	-	-	11,914.96	-	-
Prof Svcs-Marketing	-	160.00	-	-	-
Technical Svcs	-	6,150.00	-	-	-
Repairs & Maintenance	-	-	-	-	23,300.00
Rep & Maint-Riprap Program	407.94	4,859.95	-	-	-
Rentals	-	-	-	-	-
Insurance Claims	55.82	5,777.84	2,899.16	5,000.00	5,000.00
Communications	103.12	950.85	254.52	500.00	500.00
Advertising	401.58	1,365.38	3,948.22	4,000.00	4,000.00
Printing & Binding	-	25.00	1,398.10	1,000.00	1,000.00
Travel	-	-	22.50	50.00	-
Dues & Fees	-	510.00	-	-	-
Other Purchased Svcs-Other	2,398.64	855.53	-	-	-
Supplies	-	-	14.96	1,500.00	1,000.00
Electricity	359,633.91	402,812.15	371,301.38	450,000.00	465,000.00
Books & Periodicals	-	-	-	-	500.00
Cash Over & Short	9,570.92	1,072.81	-	-	-
Small Equipment	-	-	-	-	250.00
Transfers Out-Capital	-	-	180,000.00	90,000.00	-
Total Department Expenditures	$1,779,874.93	$1,162,475.51	$1,299,787.80	$1,283,584.00	$830,550.00

2012 Budget - Public Works

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Repairs & Maintenance	$63.00	-	-	-
R&M-Storm Damage Removal	15,664.00	$62,229.00	$50,000.00	$35,000.00
R&M - Street Maintenance	351,352.00	396,794.00	500,000.00	650,734.00
R&M - Traffic Signals	190,352.00	219,256.00	210,000.00	200,725.00
Rep & Maint-ROW Maint	68,812.00	50,101.00	75,000.00	80,000.00
Insurance Claims	-	687.00	500.00	-
Supplies	56,872.00	49,435.00	70,000.00	50,000.00
Transfers Out-Capital	435,000.00	330,000.00	4,990,000.00	2,725,000.00
Total Department Expenditures	$1,118,115.00	$1,108,502.00	$5,895,500.00	$3,741,459.00

Parks & Recreation Division



Mission Statement:

Our mission is to provide essential services, facilities and programs necessary for the positive development and well-being of the community through the provision of parks, greenways, trails and recreational facilities while working in cooperation with other service providers in the community in order to maximize all available resources.

2011 Accomplishments:

Following the 2010 acquisition of the City of Dunwoody Park System obtained from DeKalb County, the Parks Department started an aggressive agenda of multiple projects. Dunwoody completed the Parks, Recreation, and Open Space Master Plan. In the summer, the City completed an acquisition of a strategic 16 acre parcel of land in the Georgetown/North Shallowford area. It completed $180,000 in grant awarded energy efficiency improvements to the newly acquired facilities as well as received $7,000 in Georgia Power rebates for those same improvements. Two obsolete and hazardous buildings were demolished in Brook Run Park. Shade structures were added to the Children's Adventure Park. The City applied for and received $100,000 in grant funds to develop a trail for Brook Run Park. Several major improvement and repair projects were performed including a new security system at the North DeKalb Cultural Arts Center, mold removal at the Donaldson Chesnut House, HVAC repair at the Donaldson Chesnut House, and the fountain in the Children's Adventure Garden.

2012 Goals and Objectives:

- Formalize agreements with affiliated recreation service providers
- Increase City initiated events to include 2 seasonal events and Memorial Day and Veteran's Day Event
- Complete the rehabilitation of the trail system at Brook Run Park utilizing the $100,000 Recreational Trails Grant
- Stabilize the structures at the Donaldson Chestnut farm





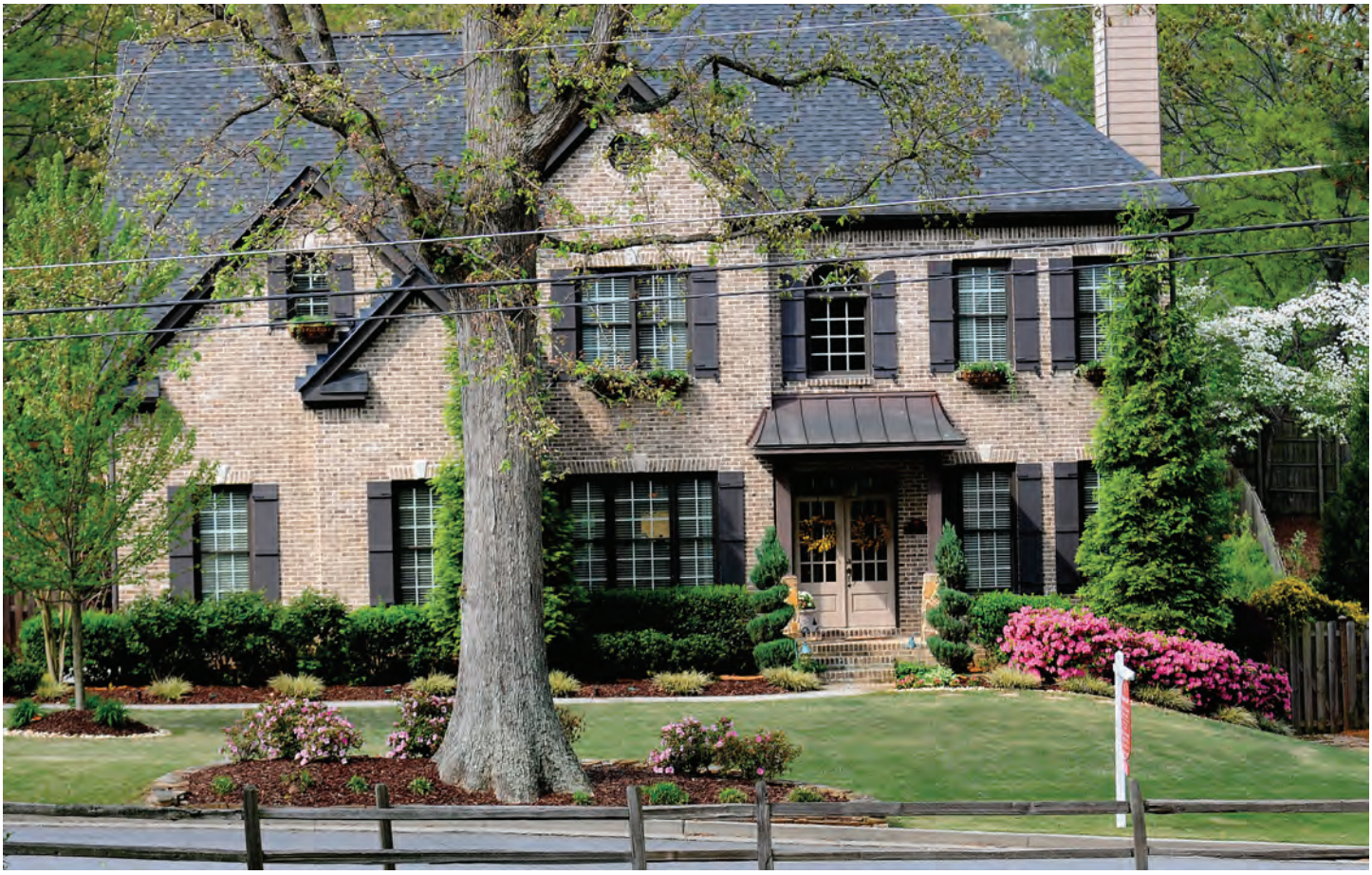


2012 Budget - Parks

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Prof Svcs	$95,306.00	$182,214.00	$94,000.00	$3,500.00
Prof Svcs-Lowe	78,000.00	144,000.00	144,000.00	150,000.00
Technical Svcs	-	23,600.00	38,000.00	-
R&M- Parks	158,454.00	297,624.00	414,000.00	586,000.00
Rentals	-	-	-	1,000.00
Insurance	-	64,136.00	32,100.00	32,100.00
Communications	-	449.00	400.00	-
Advertising	-	-	-	-
Printing & Binding	-	-	-	-
Travel	-	-	-	-
Dues & Fees	-	800.00	400.00	400.00
Education & Training	-	-	-	-
Supplies	23,301.00	28,375.00	61,063.00	80,000.00
Utilities	7,688.00	61,860.00	129,000.00	138,000.00
Food	394.00	-	-	-
Small Equipment	1,304.00	-	-	-
Transfers Out-Debt	-	-	-	800,574.00
Transfers Out-Capital	400,000.00	300,000.00	1,650,000.00	425,200.00
Total Department Expenditures	$764,447.00	$1,103,057.00	$2,562,963.00	$2,216,774.00







Community Development Department

Mission Statement:

The mission of the Community Development Department is to accommodate the processes associated with the development of land over time. The Department is charged with the responsibility of managing Dunwoody's growth, which may involve disciplines with respect to comprehensive planning, economic development, building permitting, geographic mapping, sustainability promotion, stormwater management, code compliance, and city engineering in a manner that promotes business enterprises, while protecting the quality of life for all of our citizenry.

2011 Accomplishments:

The department wrapped up several important projects during 2011. Master plans were completed for Dunwoody Village and Georgetown/North Shallowford, and a state-of-the-art GIS system was created. They also commenced a multi-year project to rewrite the zoning codes of Dunwoody to better match the desires and

expectations of the community. The department initiated an Impact Fee study and processed 21 variance applications. Sustainability efforts were significant having conducted workshops on rain barrels and greening the home as well as conducting an electronics recycling day and speaking at multiple state and regional events. The multi-family home code enforcement team identified over 8,000 separate violations and created action plans to work with owners to address the violations. Within Economic Development, the department maintained active partnerships with the Chamber of Commerce and the Perimeter Community Improvement Districts while witnessing several major corporate relocations to the Dunwoody area.



2012 Goals and Objectives:

- Develop standard operating procedures for all department activities
- Implementation of the Master Plans
- Implement a zoning code that meets the character of the City and defines a future consistent with the vision the community has for future generations
- Implement paperless meeting policy
- Begin electronic permit reviews
- Achieve Silver Green Communities status, and continue to implement sustainable practices
- Collaborate with neighboring communities/community groups to offer sustainability events
- Process all permits, fees, applications within 24 hours; notify applicant of the status
- Complete scanning project for cataloging of building plans
- Clean up CDP data
- Implement GIS viewer for use as public resource
- Continue to complete one apartment sweep per month, it will take 3 more years before we complete the first round of inspections
- Create a data base to log the 20% interior apartment inspection program
- Establish procedures for street addressing/renaming

2012 Budget - Community Development

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Prof Svcs	$307,561.00	$202,232.00	$415,150.00	$360,000.00
Prof Svcs-Clark Patterson Lee	1,697,004.00	1,730,600.00	1,845,000.00	1,516,000.00
Technical Svcs	-	11,480.00	6,000.00	147,000.00
Repairs & Maintenance	-	18,400.00	-	59,000.00
Rentals	2,113.00	6,294.00	7,500.00	-
Insurance Claims	12,485.00	-	10,000.00	-
Communications	1,820.00	2,819.00	2,500.00	4,500.00
Advertising	13,334.00	14,560.00	12,000.00	51,000.00
Printing & Binding	2,758.00	1,657.00	2,000.00	5,500.00
Travel	465.00	3,157.00	3,000.00	7,000.00
Dues & Fees	1,282.00	580.00	1,000.00	2,250.00
Education & Training	1,275.00	1,574.00	1,500.00	4,500.00
Other Purchased Svcs-Other	27.00	-	-	-
Supplies	10,453.00	7,390.00	9,000.00	11,500.00
Food	677.00	801.00	800.00	1,000.00
Books & Periodicals	544.00	198.00	300.00	2,500.00
Small Equipment	2,070.00	-	-	3,500.00
Machinery & Equipment	39,818.00	-	-	25,000.00
Transfers Out-Capital	-	-	-	95,000.00
Total Department Expenditures	$2,093,686.00	$2,001,741.00	$2,315,750.00	$2,295,250.00





2012 Budget - Contingency

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Contingency	-	-	575,000.00	575,000.00
Total Department Expenditures			575,000.00	**575,000.00**



2012 Budget - Stormwater

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
Stormwater Utility Charges	$1,272,340.57	$1,209,441.00	$1,209,441.00	$1,511,801 .00
Interest Revenue	2,493.19	1,124.38	1,500.00	500.00
Fund Equity Transfer In	-	-	-	-
Total Fund Revenues	$1,274,833.76	$1,210,565.38	$1,210,941.00	$1,512,301.00
Prof Svcs	$115,597.10	$322,316.68	$175,000.00	-
Prof Svcs-Stormwater	237,705.00	207,585.00	250,000.00	$240,000.00
Repairs & Maintenance	500,631.14	600,599.90	696,941.00	785,000.00
Repairs & Maintenance	-	-	-	-
Rep & Maint-Riprap Program	14,412.01	12,706.50	15,000.00	15,000.00
Printing & Binding	368.30	-	-	1,000.00
Dues & Fees	365.00	862.68	500.00	500.00
Licenses	-	-	50,000.00	-
Supplies	17,263.04	21,091.58	22,000.00	26,300.00
Books & Periodicals	-	-	-	500.00
Small Equipment	-	-	-	150.00
Infrastructure	-	-	-	200,000.00
Bad Debt Expense-Stormwater	16,981.63	-	-	-
Contingency	-	-	-	-
Capital Contingency	-	-	-	150,000.00
	-	-	-	-
Total Fund Expenditures	903,323.22	1,165,162.34	1,209,441.00	1,418,450.00
Fund Balance	$371,510.54	$45,403.04	$1,500.00	$93,851.00





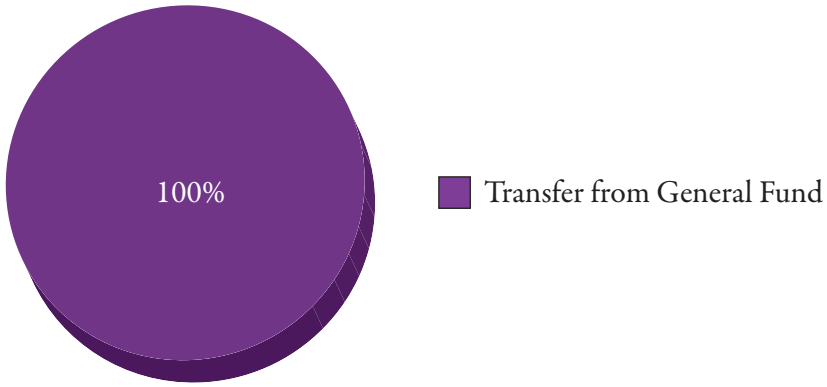
2012 Budget Capital Projects

Account Number	Account Name	2009 Actual	2010 Prorata Based on YTD	2010 Budget	2011 Budget
	Beginning Fund Balance	947,188.97	702,737.86	702,738.00	-
		-	-	-	-
350.0000.334100.00	MARTA Capital Funds	-	12,200.00	-	-
350.0000.334100.01	GDOT LARP	44,697.43	-	-	-
350.0000.361000.00	Interest Revenue	3,417.11	537.58	-	-
350.0000.371000.00	Contrib & Donations	-	-	-	-
350.0000.391000.00	Transfers In-100	857,700.00	3,564,175.00	3,599,175.00	3,392,250.00
350.0000.393500.01	Proc from Cap Leases-GMA	-	-	-	-
350.0000.393500.02	Proc from Cap Leases-Suntrust	-	-	-	-
	Total Revenues	905,814.54	3,576,912.58	3,599,175.00	3,392,250.00
	City Clerk				
350.1330.542000.00	Machinery & Equipment	29,944.00	52,124.00	-	-
		29,944.00	52,124.00	-	-
	Information Technology				
350.1535.542000.00	Machinery & Equipment	35,574.55	-	24,600.00	35,000.00
		35,574.55	-	24,600.00	35,000.00
	Facilities				
350.1565.531600.00	Small Equipment	9,045.00	-	-	-
350.1565.541300.00	Buildings	-	-	16,000.00	-
350.1565.542000.00	Machinery & Equipment	-	248,662.22	140,400.00	-
		9,045.00	248,662.22	156,400.00	-
	Court				
350.2650.531600.00	Small Equipment	2,115.09	-	-	-
350.2650.542000.00	Machinery & Equipment	-	-	-	-
		2,115.09	-	-	-
	Police				
350.3200.521300.00	Technical Service	-	-	-	-
350.3200.531600.00	Small Equipment	9,265.23	-	7,000.00	-
350.3200.542000.00	Machinery & Equipment	-	372,429.36	381,175.00	112,050.00
		9,265.23	372,429.36	388,175.00	112,050.00
	Community Development				
350.4100.531600.00	Machinery & Equipment	-	-	-	95,000.00
		-	-	-	95,000.00

	Public Works				
350.4200.521200.00	Professional Services	21,750.00	-	-	-
350.4100.521300.00	Technical Services	-	-	90,000.00	-
350.4200.531100.00	Supplies	23,335.29	30,861.16	-	-
350.4200.531600.00	Small Equipment	873.00	-	-	-
350.4200.541400.00	Infrastructure	735,089.00	425,755.54	2,790,000.00	2,725,000.00
		781,047.29	456,616.70	2,880,000.00	2,725,000.00
	Parks & Recreation				
350.6200.541100.00	Sites	21,418.10	429,762.40	-	-
350.6200.541400.00	Infrastructure	-	5,600.00	150,000.00	425,200.00
		21,418.10	435,362.40	150,000.00	425,200.00
	Operating Transfers				
350.3800.611000.02	Operating Transfers to 911	-	570,670.00	-	-
		-	570,670.00	-	-
	Total Expenditures	888,409.26	2,135,864.68	3,574,575.00	3,392,250.00
	Total Fund Balance	964,594.25	2,143,785.76	727,338.00	-

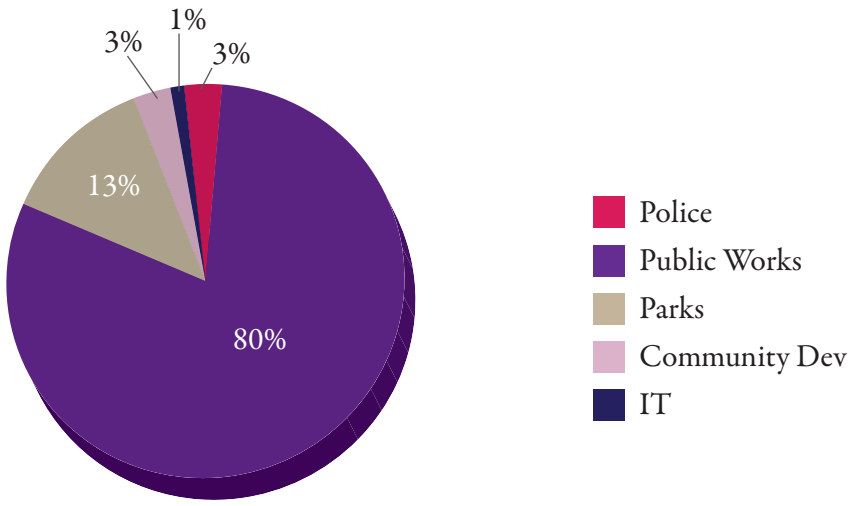
Projects 2012 *Recurring/Routine Capital Expenditures*	*Projects 2010*	*Projects 2011*	*Projects 2012*
Public Works Resurfacing and Roads Projects	$1,181,000.00	$1,800,000.00	$1,750,000.00
Intersection Enhancements	100,000.00	200,000.00	175,000.00
Sidewalk Improvements and Additions	100,000.00	350,000.00	650,000.00
Parks Improvements	-	150,000.00	425,200.00
Gateway and Wayfinding	-	150,000.00	150,000.00
	$1,381,000.00	$2,650,000.00	$3,150,200.00
Nonrecurring/Nonroutine Capital Expenditures			
Traffic Calming	$25,000.00	-	-
Dunwoody Village TE Project	800,000.00	-	-
License plate reader	-	$43,950.00	-
Mobile license plate reader	-	75,925.00	-
Panoscan MK III Forensic Camera	-	43,000.00	-
Crime scene scope	-	7,300.00	-
Sergeants Vehicle (2)	-	86,000.00	-
T3 vehicle	-	25,800.00	-
Austin Elementary Radar Sign	-	15,000.00	-
TE Grant Design Contract	-	275,000.00	-
Spare Patrol unit	-	-	$45,000.00
North Metro SWAT night vision	-	-	20,300.00
Crime analysis plus	-	-	21,300.00
Forensic computer software	-	-	13,050.00
Daily report software	-	-	12,400.00
GIS web viewer	-	-	75,000.00
Plotter purchase	-	-	20,000.00
SAN Backup/disaster recovery storage system	-	-	35,000.00
	$825,000.00	$571,975.00	$242,050.00
Total Capital	$2,206,000.00	$3,221,975.00	$3,392,250.00

Capital Projects Fund Anticipated Revenue by Type



Capital Projects Fund			
Anticipated Revenue by Type	Amount	Percentage	
Transfer from General Fund	$ 3,392,250.00	100	%

Capital Projects Fund Expenditures by Department



Capital Projects Fund			
Expenditures by Department	Amount	Percentage	
Police	$ 112,050.00	3.3	%
Public Works	2,725,000.00	80.3	%
Parks	425,200.00	12.5	%
Community Development	95,000.00	2.8	%
Information Technology	35,000.00	1.1	%

2012 Budget - Debt Service Fund

COMPUTATION OF LEGAL DEBT LIMIT	
Assessed Value	$ 2,852,398,829
Debt Limit 10% of Assessed Value	285,239,883
Debt Applicable to Debt Limit	2,102,675
Unused Legal Debt Limit	$ 283,137,208

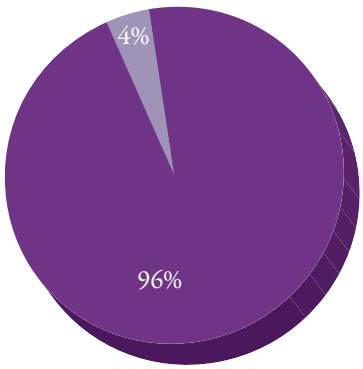
Note: The constitutional debt limit for general obligation tax bonds which may be issued by the City of Dunwoody is 10% of the assessed valuation of taxable property within the City. The Georgia Constitution (Article 9, Section 5, Paragraph 1) establishes the maximum debt limits for counties and other 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 2012 is $285,239,883. This amount is based on the 2011 tax digest dated August, 2011. 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	Principal	Interest	Total
Fiscal Year Ending December 31			
2012	$1,399,447	$164,450	$1,563,897
2013	1,427,092	136,805	1,563,897
2014	1,401,052	99,169	699,647
2015	736,974	63,600	800,574
2016	753,426	47,148	800,574
2017	770,245	30,329	800,574
2018	787,439	13,135	800,574
	$ 7,275,675	$ 554,637	$ 7,830,312

The City is obligated under certain leases accounted for as capital leases for the acquisition of machinery and equipment. The total amount represents outstanding capital leases as of December 31, 2011.

Debt Service Fund Anticipated Revenue by Type



I/F Transfer from General Fund

Transfer from E911 Fund

Capital Projects Fund			
Anticipated Revenue by Type	Amount	Percentage	
I/F Transfer from General Fund	$1,503,574	96	%
Transfer from E911 Fund	62,000	4	%

2012 Budget – Hotel Excise Taxes

Account Name	2010 Actual	2011 Prorata Based on YTD	Previous 2011 Budget	2012 Requested
			$1,700,000.00	$1,871,667.00
Hotel/Motel Tax	$1,788,624.18	$1,772,945.59	-	-
Interest Revenue	234.48	43.35	-	-
Total Fund Revenues	$1,788,858.66	$1,772,988.94	$1,700,000.00	$1,871,667.00
DeKalb County CVB	-	-	-	-
Transfers to General Fund	$1,074,385.08	$1,107,585.40	$1,020,000.00	$1,123,000.00
Transfers to Dunwoody CVB	715,448.77	738,356.54	680,000.00	748,667.00
Total Fund Expenditures	$1,789,833.85	$1,845,941.94	$1,700,000.00	$1,871,667.00
Fund Balance	$(975.19)	$(72,953.00)		

2012 Budget – Vehicle Rental Excise Taxes

Account Name	2010 Actual	2011 Prorata Based on YTD	Previous 2011 Budget	2012 Requested
MV Rental Excise Tax	$98,376.64	$97,826.70	$100,000.00	$95,000.00
Total Fund Revenues	98,376.64	97,826.70	100,000.00	95,000.00
Transfers to General Fund	98,376.64	95,653.40	100,000.00	95,000.00
Total Fund Expenditures	$98,376.64	$95,653.40	$100,000.00	$95,000.00
Fund Balance	-	$2,173.30	-	-

2012 Budget – E911 Service Fees

Account Name	2010 Actual	2011 Prorata Based on YTD	2011 As Amended	2012 Requested
E-911 charges	-	-	$120,000.00	$775,000.00
Transfers In	-	-	772,400.00	369,500.00
Total Fund Revenues	-	-	$892,400.00	$1,144,500.00
Professional Services	-	-	$30,000.00	-
Communications	-	-	-	-
911 Equipment	-	$570,670.00	22,400.00	$7,500.00
Intergovernmental-E911	-	569,330.00	840,000.00	1,075,000.00
Transfers Out-Debt	-	-	-	62,000.00
Total Fund Expenditures	-	1,140,000.00	892,400.00	1,144,500.00
Fund Balance	-	$(1,140,000.00)	-	-

APPENDIX

Section 4





GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

36-81-2. Definitions

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

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

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

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

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

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

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

(d) The Department of Community Affairs, in cooperation with the Association County 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.

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

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

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

(**b**) In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5. Nothing in this Code section shall preclude the utilization of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function while another individual, designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

A

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

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

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

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

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

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

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

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

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

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

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

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

G

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

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

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

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

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

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

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

L

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

LIABILITIES: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LINE-ITEM BUDGET: A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

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

M

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

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

O

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

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

P

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

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

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

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

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

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

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

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

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

R

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

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

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

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

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

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

S

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

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

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

T

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

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

U

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

W

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

Dunwoody*

*Smart people – Smart city



City of Dunwoody
41 Perimeter Center East, Suite 250
Dunwoody, GA 30346

678-382-6700
dunwoodyga.gov