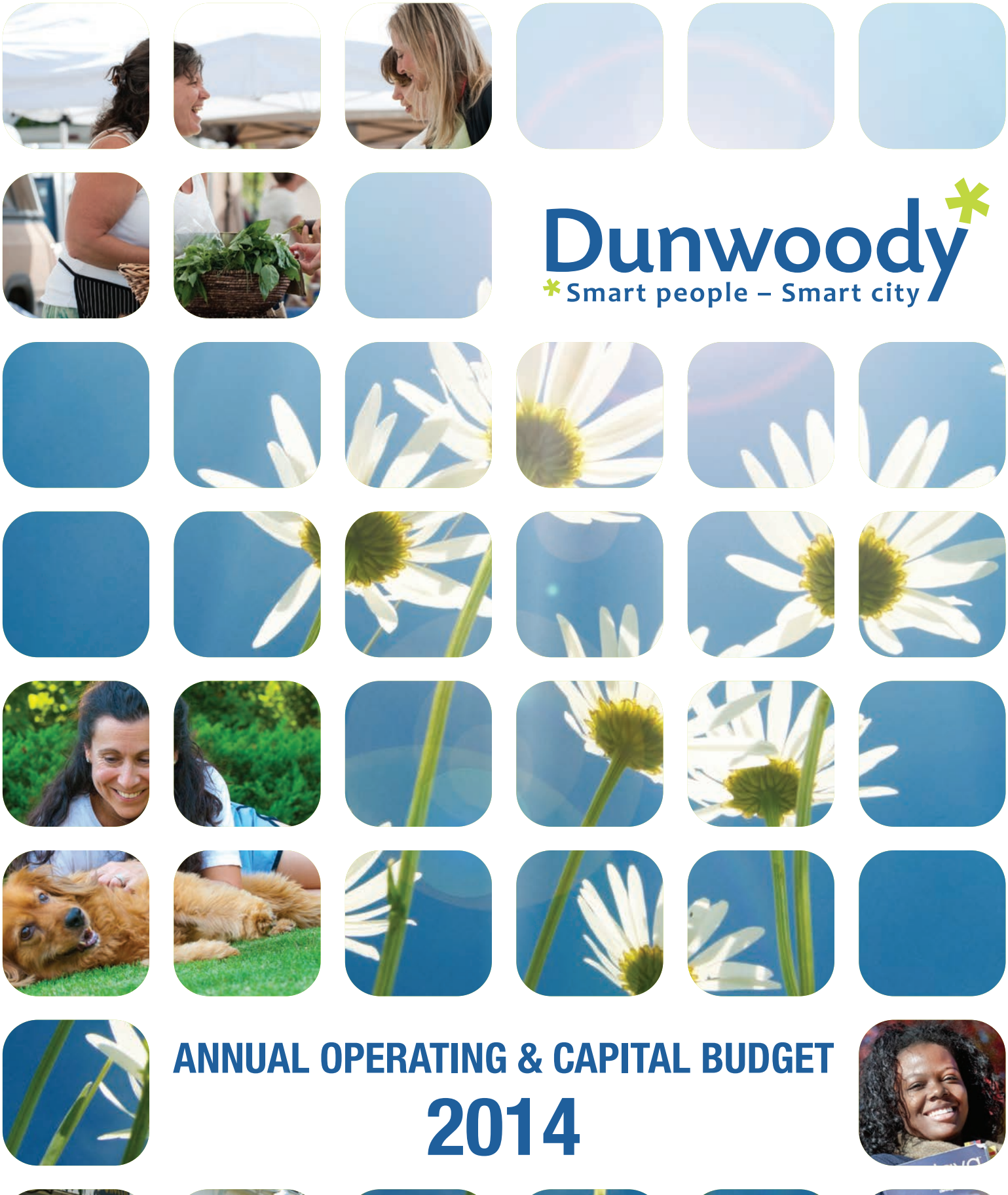


Dunwoody

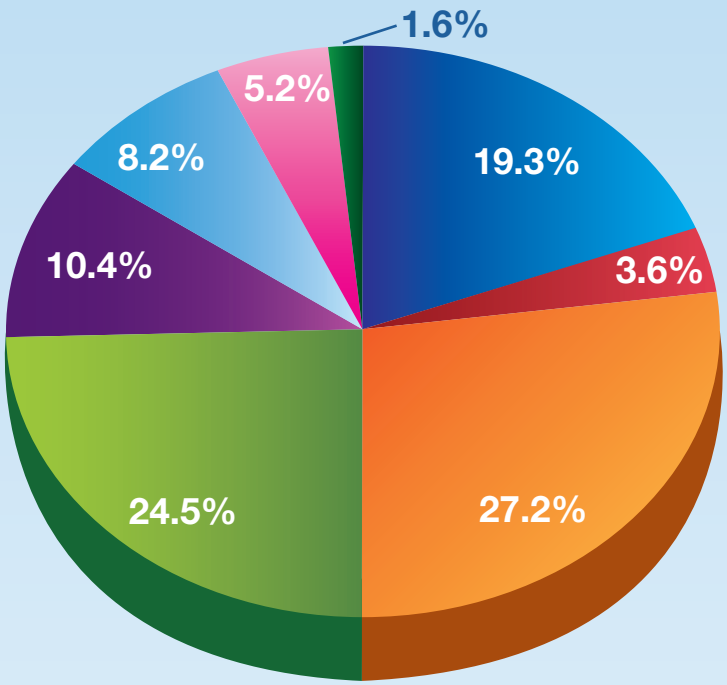
Smart people – Smart city

ANNUAL OPERATING & CAPITAL BUDGET

2014

THE VALUE OF CITY SERVICES

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



- ADMINISTRATION
- LEGAL & COURT
- PUBLIC SAFETY
- PUBLIC WORKS
- PARKS & RECREATION
- COMMUNITY DEVELOPMENT
- ECON DEVELOPMENT
- CONTINGENCY

$18 pays for one of these:

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

$18 pays for all of these:

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

Dunwoody

Smart people – Smart city

City of Dunwoody, Georgia

Annual Operating & Capital Budget 2014



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Dunwoody

Georgia

For the Fiscal Year Beginning

January 1, 2013

Executive Director

Thee 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, 2013. 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.

Dunwoody*

*Smart people – Smart city

City of Dunwoody, Georgia

Annual Operating & Capital Budget 2014

Prepared by:

Chris Pike, CPA

Finance Director

Submitted by:

Warren A. Hutmacher

City Manager

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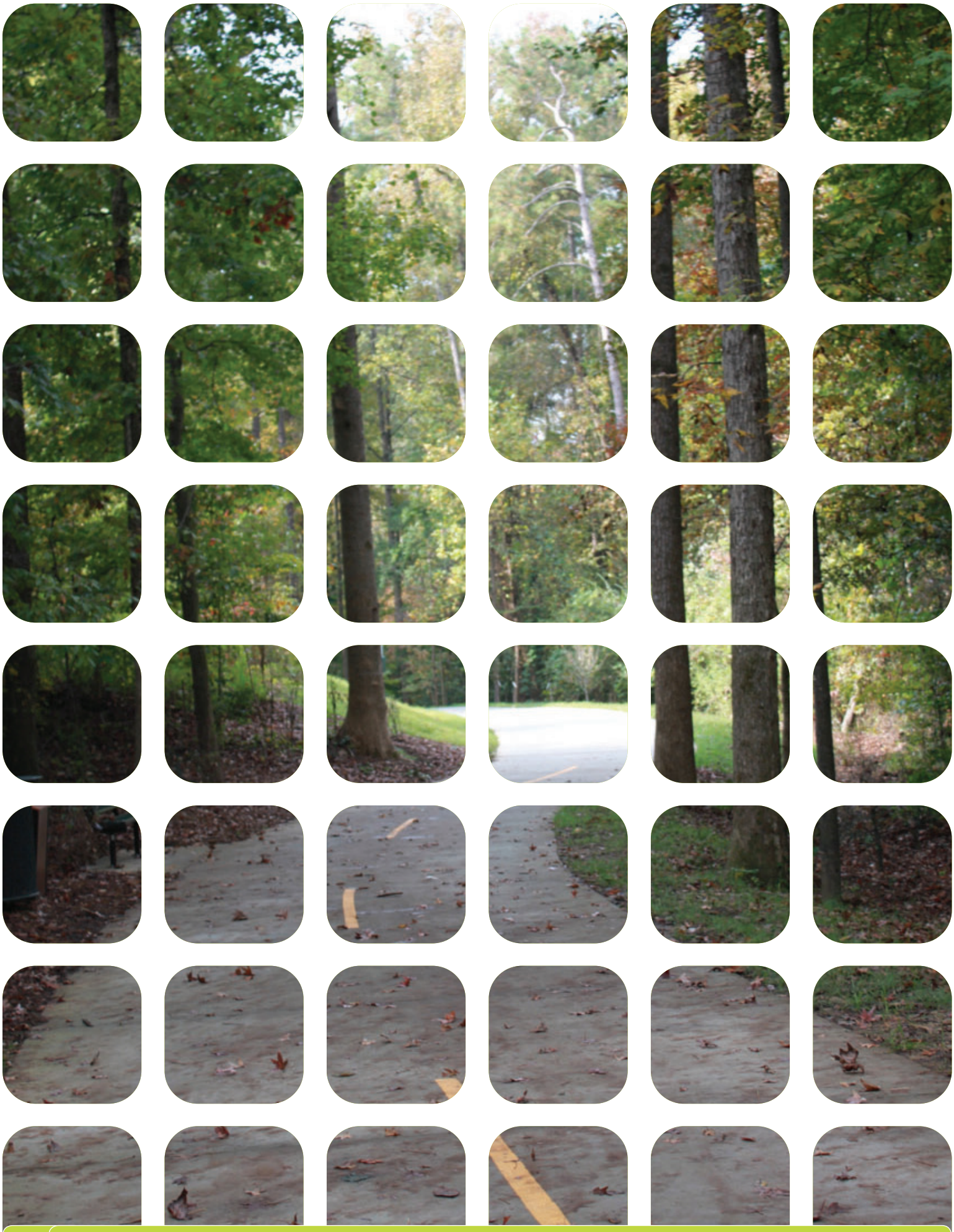
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CITY COUNCIL 2013



DOUG THOMPSON
City Council Post 3

DENIS SHORTAL
City Council Post 1

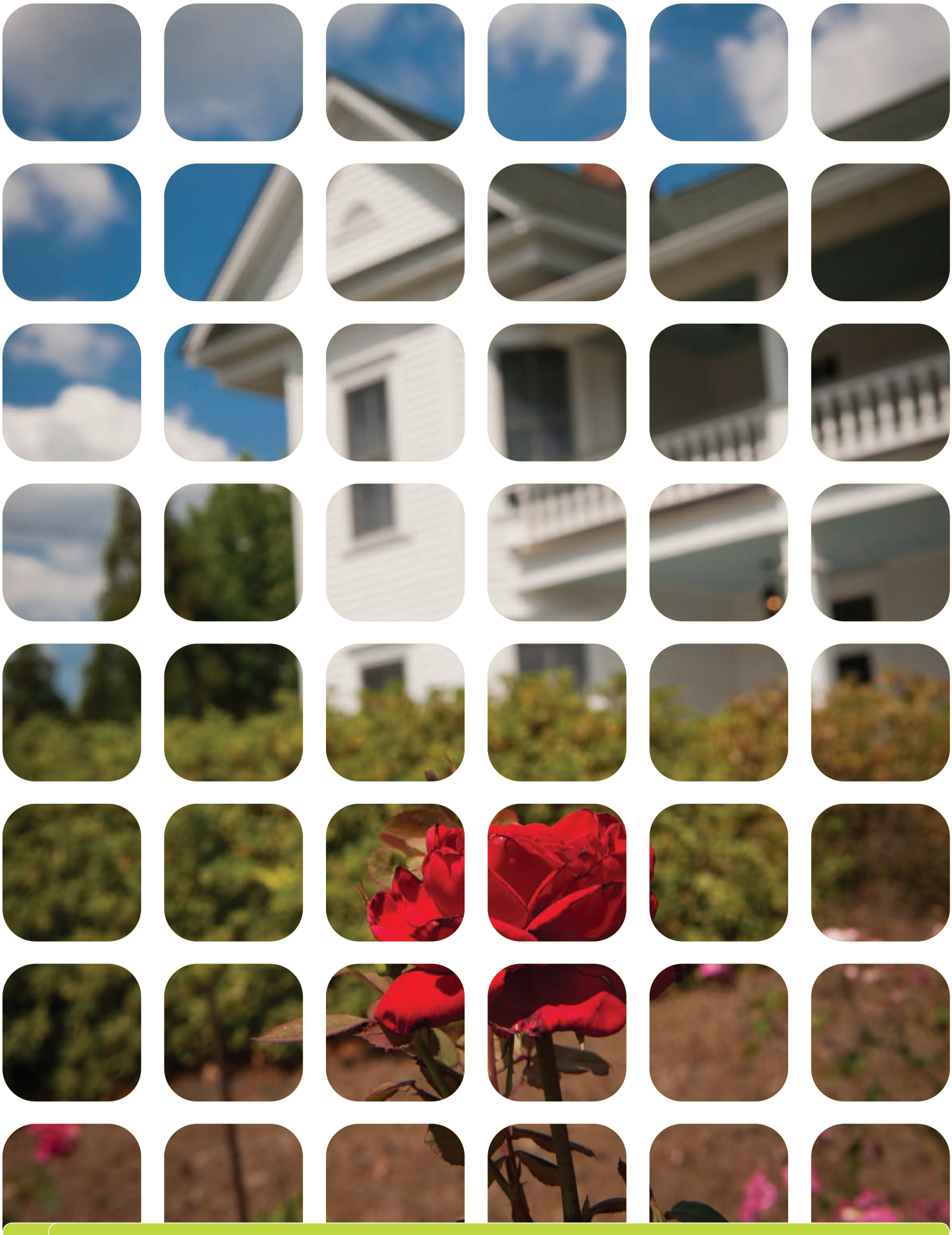
ADRIAN BONSER
City Council Post 2

MIKE DAVIS
Mayor

JOHN HENEGHAN
City Council Post 6

LYNN DEUTSCH
City Council Post 5

TERRY NALL
City Council Post 4



SECTION 1

INTRODUCTION AND OVERVIEW

BUDGET MESSAGE

Building on a foundation of delivering high-quality services and successful infrastructure management for all city residents, we proudly submit the Fiscal Year (FY) 2014 Budget for the City of Dunwoody.

Careful and strategic supervision of finances performed over the past four and a half years since the City's incorporation has helped facilitate success and growth at a time when economic challenges and market fluctuations have placed a burden on many municipalities. The proposed FY 2014 Budget encompasses a continued focus on improving quality of life standards supported by prudent fiscal dedication. Through consistently responsible and transparent budget supervision, Dunwoody has been able to manage future growth and development, keep taxes low and maintain an ongoing commitment to valued investments in infrastructure and service delivery excellence.

The forecast for the years ahead show modest growth and a potential for an upturn in the economy. Even with a slight increase in business occupancy rates coupled with a gradual improvement within the local housing market, City staff continue to practice watchful and judicious planning. The FY 2014 Budget was developed with a keen concentration on aligning spending with infrastructure improvements that further community-driven comprehensive plans and our collaborative vision for future success.

We are pleased to submit the FY 2014 Budget to Council for review and encourage the feedback and involvement of citizens to provide a fiscal plan which meets the needs of the City of Dunwoody.

OVERVIEW OF FY 2013 ACCOMPLISHMENTS

Throughout 2013, Dunwoody experienced relatively advantageous economic development growth due in part to business relocations and expansions. For the fifth year in a row, the city anticipates a surplus of revenue over expenditures and the further accumulation of operating and long-term reserves, all while maintaining one of the lowest tax rates in the Atlanta metropolitan area. Because of deliberate, conservative budgeting practices in FY 2013 the city was able to make strategic investments in new capital projects and furthered the community-centric master plan initiatives established to provide lasting benefits and amenities for the future. The following achievements highlight some of the successful activities from 2013:

Community Planning Efforts

- Received the Georgia Planning Association Award for Outstanding Plan Implementation for the City's efforts and execution on the city's Project Renaissance Initiative in the Georgetown Area
- Completed the Zoning Code Rewrite which was adopted by City Council
- Reviewed over 507 building permit plans
- Issued over 439 building permits
- Conducted over 1,819 building inspections and addressed over 510 code violations
- Implemented a web-based GIS browser
- Continued compliance with the Georgia state SAVE and E-Verify laws
- Worked collaboratively with Code Enforcement to reach out to businesses to ensure compliance with the Occupation Tax ordinance
- Completed an interior review of all Dunwoody apartments
- Implemented City fire review and inspections

Transportation and Infrastructure

- Re-paved over 19 lane-miles of City streets
- Installed over 1 ½ miles of sidewalk
- Completed right of way acquisition for Dunwoody Village Parkway redevelopment and executed the contract for construction
- Initiated design of the Mount Vernon Road at Vermack Road intersection improvement project
- Initiated concept design for the Chamblee Dunwoody Road at Spalding Drive intersection improvement project
- Completed over 20 stormwater repair and replacement projects
- Cleaned and inspected over 60 stormwater pipes

Parks

- Instituted the Facility Improvement Partnership Program with the City's affiliated Recreation Partners which will fund $250,000 worth of improvements to our park facilities
- Replaced the roof on the North DeKalb Cultural Arts Center by the end of 2013
- Completed construction of the Phase I Multi-Use Trail at Brook Run Park
- Completed design of the Phase II Multi-Use Trail at Brook Run Park and awarded a contract for its construction by the end of 2013
- Hosted two successful Movie in the Park events, a Memorial Day event, a Veteran's Day event, and our first Wheel-A-Palooza to commemorate the opening of the first phase of the Multi-Use Trail at Brook Run Park
- Completed construction of Georgetown Park by the end of 2013
- Partnered with the Dunwoody Preservation Trust to begin the rehabilitation of the Donaldson-Bannister Farm
- Designed and began construction of the new dog park facility at Brook Run Park by the end of 2013



Public Safety/Police Department

- Implemented a Crime Response Team which has been instrumental in reducing Part 1 crime in Dunwoody by nearly 10 percent through September 30th
- Expanded efforts to rapidly respond to domestic violence assault cases
- Participated in the Operation Pill Drop program-which led to the safe disposal of 350 pounds of unused and unneeded drugs
- Targeted criminal offenders by making 1,578 physical arrests, writing 6,710 citations, and completing 2,098 accident reports and 4,492 incident reports
- Continued our commitment toward the concepts of Community Policing by hosting a Citizens Police Academy and participating in 12 Homeowners Association and Neighborhood Watch meetings
- Implemented the Dunwoody Alert Network/CodeRed Program which allows community members to receive critical emergency information and communications from the City
- Continued the successful Volunteer Bailiffs Program with 6 dedicated volunteer Bailiffs volunteering over 1,471 hours in court (through September 30th)

Economic Development

- Focused on retaining existing businesses through one-on-one meetings - 92 individual meetings completed through October 31st as well as 123 one-on-one meetings with potential property owners and managers focusing on recruitment
- Welcomed expansions and relocations for 3,086 jobs and over $42 million capital investment
- Added 728,000 square-feet of office and retail space through company expansions and relocations
- Collected more than $2.5 million in occupation taxes and $1.84 million in hotel/motel taxes

City Clerk

- Transitioned to paperless Council Meetings with iPads in lieu of paper agenda packets – annual savings of over $5,000 for costs associated with agenda production
- Received 541 Open Records Request (through November 11th) and answered 100% of the requests
- Completed and published 58 agenda packets (through October 2013) for City Council and meetings of other boards



Finance and Administration

- Received a "clean" outside audit report for the fourth straight year
- Received GFOA's Distinguished Budget Presentation Award for the fourth straight year
- Received GFOA's Certificate of Achievement for Excellence in Financial Reporting for the fourth straight year
- Awarded Government Finance Officers Association's (GFOA) Popular Annual Financial Reporting Award ("PAFR") for the City's first publication of its annual citizens' report
- Worked with a health audit firm to completed a comprehensive review of all dependents enrolled in the City's medical plans
- Recognized by the Atlanta Business Chronicle as one of "Atlanta's Healthiest Employers" for 2013, earning the #5 ranking on the list of small employers for our Wellness Program and Initiatives=

Information Technology

- Replaced 54 workstations per the City's Enterprise PC Lifecycle Plan
- Upgraded to vSphere 5 from VMware 3.5
- Created and implemented a Disaster Recovery Plan
- Conducted the City's first Information Technology Security audit
- Implemented a Change and Problem Management process for the Dunwoody IT Help Desk system to ensure changes made throughout City systems continue to interface properly with all department software programs

Municipal Court

- Electronically filed 99% of 8,103 citations issued within 24 hours of issuance (through October 31st)
- Reported 100% of dispositions and Failures to Appear to the Department of Driver Services in an accurate and timely manner with 98% of dispositions and FTAs reported within ten days and 100% reported without error (through October 31st)
- Reported 100% of criminal dispositions to GCIC within thirty days
- Closed 209 past due citations through a second year of the Amnesty Program
- Partnered with nCourt, a pay-by-phone service that assists in collection measures, to increase online payments and reduce in-court foot traffic by 26%

Marketing & Public Relations

- Coordinated and promoted half a dozen public meetings educating and informing residents about important 2013 infrastructure projects
- More than tripled the City subscriber database for news and information services to more than 10,000 email contacts
- Launched the 2013 Citizen's Pulse Survey initiative to acquire community feedback and insights into City service delivery, direction of Council, etc.
- Developed and introduced a Video Spotlight Series highlighting the roles and responsibilities of City departments
- Launched a successful Civic Engagement program to improve communications with residents and promote involvement, awareness, and action
- Hosted two major grand opening events (Georgetown Park Groundbreaking & Brook Run Park Multi-Use Trail Grand Opening) which garnered positive media attention and participation from more than 100 residents at each event
- Awarded five 2013 MarCom Awards recognizing outstanding achievement in marketing and communications for the division's work on the 2012 *Police Department Annual Report, the City of Dunwoody 2012 Popular Annual Financial Report & the Dunwoody Spotlight Video Series*

OVERALL ECONOMIC CONDITION OF THE CITY

The city has experienced modest but steady expansion and economic development in 2013. The same diversity in our revenue streams that made the city more resilient during the economic recession has been beneficial during the slow recovery period. The City is on track to exceed the $23 million in revenues appropriated in the FY 2013 Budget primarily due to healthy franchise fees and permitting fees.

The City's total taxes collected are pacing with 2012 collections. Strong motor vehicle taxes from the new state sales tax have helped offset the drop in property tax valuations the City has experienced over the last few years. Additionally, permitting revenues have remained strong and there are a number of planned projects in the pipeline to close out 2013. Construction has currently rebounded, but caution still abounds amidst the threat of rising interest rates.

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

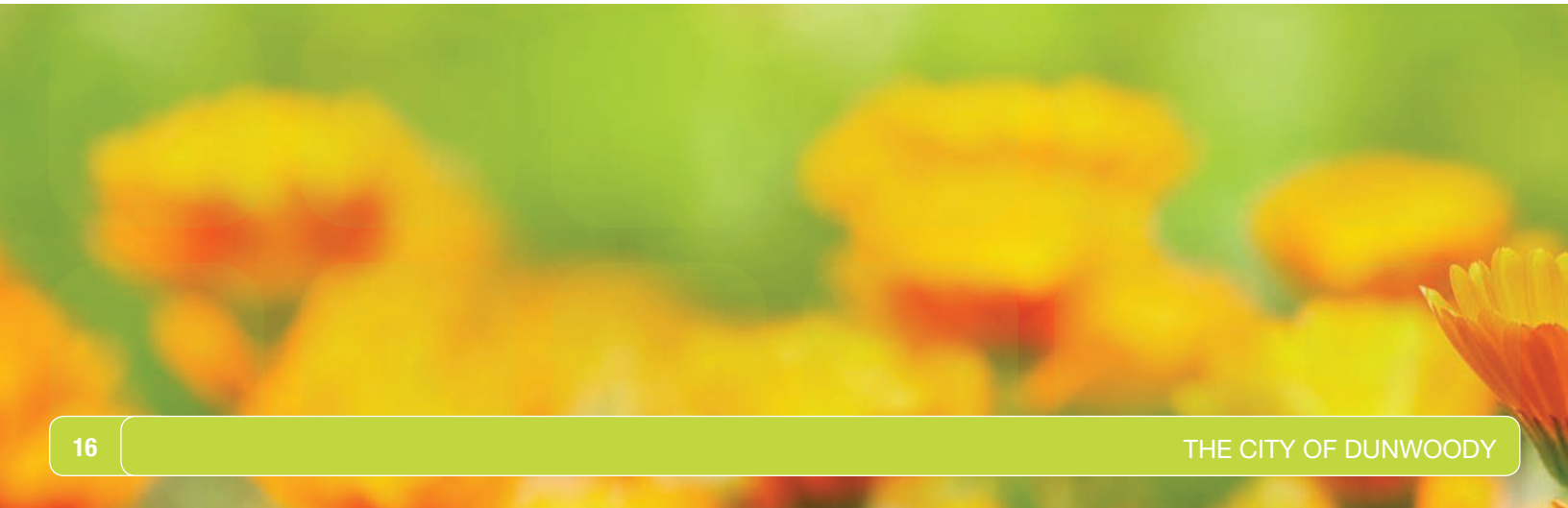
BUDGET BRIEF

The FY 2014 Budget is centered on the continued implementation of successful infrastructure and public safety initiatives. The FY 2014 Budget for all appropriated funds totals approximately $30.7 million in revenues.

The FY 2014 Budget does not include any debt payments for the original Georgia Municipal Association Lease Purchase Program used to pay for the original capital investments such as the fleet of police cars. The City paid down the debt early in 2013 which included approximately $708,000 in principal and interest costs. The FY 2014 Budget does include a transfer of approximately $1.3 million in General Fund dollars to pay down debt associated with costs for Project Renaissance land purchases. These debt payments will be offset with revenue generated from the sale of lots related to Project Renaissance.

The FY 2014 Budget also includes $6 million in General Fund transfers to our Capital Projects program for the development of critical City assets, infrastructure projects and public safety enhancements. The Capital Projects list for 2014 includes street resurfacing, sidewalk construction, intersection improvements, park improvements, and public safety equipment.

The remaining $23.4 million in revenue is budgeted for operations and cash reserves. The FY 2014 Budget maintains the City's original 2.74 millage rate and does not necessitate an increase.



2014 GENERAL FUND BUDGET SUMMARY

	2012 Actual	Amended 2013 Budget	2014 Budget	Change
Taxes	$21,208,269	$18,394,000	$20,198,000	9.81%
Licenses & Permits	1,813,182	872,000	875,000	0.34%
Intergovernmental Revenues	33,500	-	-	0.00%
Charges for Services	432,402	402,000	408,000	1.49%
Fines & Forfeitures	1,129,040	1,470,000	1,510,000	2.72%
Investment Income	13,396	5,000	10,000	100.00%
Contributions & Donations	10,945	5,000	5,000	0.00%
Miscellaneous Revenue	122,775	79,000	198,000	150.63%
Other Financing Sources	114,128	3,408,514	1,965,000	(25.57)%
Total General Fund Revenues	**24,877,638**	**24,635,514**	**25,169,000**	**5.46%**
City Council	177,810	217,712	225,544	3.60%
City Manager	301,886	345,846	350,908	1.46%
City Clerk	560,586	267,216	170,742	(36.10)%
Finance & Administration	2,404,367	3,048,284	2,789,725	(8.48)%
Information Technology	552,140	597,180	729,669	22.19%
Marketing	265,575	452,428	451,623	(0.18)%
City Attorney	544,098	395,000	385,000	(2.53)%
Municipal Court	355,362	424,650	504,503	18.80%
Police	5,707,335	6,584,378	6,371,249	(3.24)%
E-911	164,571	368,096	251,655	(31.63)%
Public Works	4,996,492	4,743,399	6,178,795	30.26%
Parks	6,390,577	3,871,881	2,611,367	(32.56)%
Community Development	2,463,452	2,446,762	2,039,552	(16.64)%
Economic Development	-	297,682	1,283,668	331.22%
Contingency	-	575,000	400,000	(30.43)%
Total Department Expenditures	**$24,884,231**	**$24,635,514**	**$24,744,000**	**0.44%**



GOALS

Following an exciting and transformative 2013, the City of Dunwoody is preparing for a dynamic 2014 with the opportunity to enhance public safety as well as continue to address infrastructure gaps in parks, intersections, streets, and sidewalks within the City. In 2014, the City's Project Renaissance redevelopment initiative to implement the Georgetown / North Shallowford Master Plan will hit its stride. The City will capitalize on the momentum from the Georgetown Park construction on the 16 acre property and moves to begin working on the park areas on the 19 acre former Emory Dunwoody Hospital property. Construction on Dunwoody Village Parkway will begin the rebirth of Dunwoody Village by transforming this roadway into a true main street.

The FY 2014 Budget tackles priorities and goals established by the Mayor and Council to improve our community. The primary budget requests for each department are summarized below and reflect department-specific capital and other enhancement goals related to each department's primary mission. Each department has carefully outlined programs and targets reflecting careful attention and prominence of community-directed ambitions which blend with the priorities identified by Council. The primary FY 2014 goals include:

Revive, renew and maintain our City infrastructure: For the past five years, the City Council has been persistent in its focus on providing the resources and support to address our infrastructure needs from paving to sidewalks to stormwater. The FY 2014 Budget continues the aggressive progress on the capital paving plan along with significant investments into sidewalk improvements and the implementation of the stormwater capital improvement plan. Specific activities to support these efforts include spending $1,800,000 for paving of city roads, completing construction of the Dunwoody Village Parkway Main Street project, the Kingsley Elementary Safe Routes to School project, and the paving, pedestrian and bicycle improvements on Chamblee Dunwoody Road (between Cambridge Drive and Valley View Road). Another set of construction highlights for 2014 will be the Tilly Mill Road and North Peachtree Road intersection project and adding fiber optic cable to link the traffic signals in the Dunwoody Village to our Intelligent Traffic System which allows for signal synchronization and remote monitoring. Three future intersection improvement projects will take critical steps forward in 2014 with right of way acquisition for the Mount Vernon Road at Vermack Road intersection project, final design of intersection improvements for Chamblee Dunwoody Road at Spalding Drive and concept design for three other Tier 1 intersection improvement projects in the Comprehensive Transportation Plan.

Expand and enhance community safety: In 2013, the Police Department put in place several programs to improve resource allocation, utilize technology and reduce overall Part I crimes. These investments helped the City increase total arrests and helped stem the increase in overall violent crime. The 2014 Budget continues the critical work maintaining the safety of our residents and businesses through adding a crime analyst, focusing our investments where they will have the highest direct impact. Additionally, adding a Detective to Investigative Services will enable the police department to better provide for thorough investigation capabilities and improve casework resolutions. In addition, the budget funds a technology enhancement of an automated fingerprint identification system which will speed up our ability to process and utilize fingerprint information found at crime scenes.

Revitalize, preserve and improve our parks: Capitalizing on the successful construction of Georgetown Park on the 16 acre Project Renaissance property, the FY 2014 Budget includes funding to complete the foundational work on the new five acre public park on the 19 acre site off Shallowford Road including grading, parking, and completion of the next phase in the Brook Run Multi-Use Trail which will eventually create pedestrian and bike connectivity from the Georgetown area all the way to Brook Run Park. Additionally, the City seeks to preserve our existing park assets by resurfacing the parking lot at Dunwoody Park.

Continue execution of community-based master plans: In 2014, the City will continue to focus on continued execution of the community-developed Master Plans: Comprehensive Land Use Plan, Comprehensive Transportation Master Plan, Parks, Recreation, and Open Space Master Plan, Georgetown/North Shallowford Master Plan, and Dunwoody Village Master Plan. As part of the effort to create a set of guidelines and procedures uniquely patterned for Dunwoody, following an 18 month, community-driven rewrite process, in the fall of 2013 staff will roll out the new Zoning & Land Development Codes. The new Codes will synchronize our development and land use regulations with our community's vision for future development and redevelopment. To continue the momentum of these updated codes, the City will embark on creating a Zoning District that speaks to the unique needs of Perimeter Center while continuing to harmonize with the greater needs of the community. Additionally, to keep our plans in line with State law, the City will begin preparation of the five-year update to our inaugural Comprehensive Land Use Plan.

Galvanize business retention, recruitment and redevelopment: The core components of successful economic development include proactive efforts to keep existing businesses, entice future businesses and enrich the framework for future growth and improvement: Retention, Recruitment, and Redevelopment. The FY 2014 budget provides funding to add a full time Business Development Manager to oversee business retention meetings, trend analysis and target relationship management. The City will continue to work cooperatively with property owners, brokers and our community partners to retain and expand our existing businesses through an aggressive business visitation program, meeting one-on-one with our businesses. Recruitment goals include landing a targeted 15 projects anticipating a total economic impact of $50 million and 2,500 jobs for 2014. Redevelopment efforts focus on enlisting new retailers and office tenants to our existing commercial nodes and leveraging our master plans for quality commercial and residential development. Additional efforts will focus strategic energies with the Perimeter Marketing Alliance, the City of Sandy Springs, the Perimeter/Sandy Springs Chamber, and the Dunwoody Chamber to drive recruitment strategies in the Perimeter Center.

Administer continued financial stewardship of resources: Throughout 2013 the City streamlined cost saving measures. These focused efforts enable the City to redirect some of its financial resources to other fiscal priorities without reducing overall services to the residents. For the fourth year in a row, the City has achieved the Government Finance Officers Association's (GFOA) Certificate Achievement for Excellence in Financial Reporting. In 2014, we will continue to invest in our facilities to improve the ability to serve the community. Following the successful pilot in 2013, the City intends to repeat the Facilities Improvement Partnership Program - investing $250,000 in our park facilities in areas suggested by the recreational partners that use our park facilities on a daily basis. Also in 2014, to avoid leasing additional office space and provide for improvements to the customer service a renovation and reconfiguration of office space is planned at a cost of $31,500.

Continue proactive civic engagement and communications outreach: The City's efforts to position Dunwoody as the most preferred community on Atlanta's north side for business, living, and leisure will continue in full in 2014. The City will promote and develop opportunities for enhanced citizen communications, participation, and public involvement such as increasing awareness of economic development opportunities in Dunwoody and promoting community understanding and engagement to increase civic pride. An essential aspect of community-wide plan implementation involves communication and interaction with citizens to inform and collect input on program implementation and project initiatives. One key project for 2014 will be to design, execute and launch an invigorated and revitalized City website as well as a the research and planning required to launch a Dunwoody brand and logo redesign campaign that more closely aligns with the character, tone, and personality of the city.

CHALLENGES

The key challenges facing the City of Dunwoody in 2014 revolve around prioritizing spending and efforts as we seek to implement the community's vision. For residents and businesses it is critical to have the right projects properly prioritized to promote a meaningful and superior quality of life.

Challenges which need to be addressed in 2014 include: promoting public safety and security, meeting the current demands and future needs of an aging infrastructure while improving assets and amenities that provide opportunity and access, and managing our revenue and expenditures to service residents and businesses as the region attempts to rebound from economic adversity.

- Promoting public safety and security: For the first part of 2013, the city has experienced an overall decline in Dunwoody's crime rate as compared to 2012 figures. Compared to 2012, the 2013 Part 1 crimes are down by 9.2 percent overall with the largest decrease for motor vehicle theft, which decreased by 40 percent followed by larceny, which saw a 9.9 percent decrease. However the City has noted a trend of increased violent crimes in 2013. Because of the City's proximity to one of the largest shopping centers in the Southeast and adjacency to major interstates the City experiences higher than average property crime rates per capita.

  The most efficient and cost effective means of maintaining lower levels of crime year-to-year is to continually improve the department's technology capabilities and augment staff resources. Investing in the department's technology will help create improved reporting and analytics and help identify crime trends and employ methods to prohibit crimes development at earlier stages. Additionally, ensuring the appropriate levels of trained personnel is critical to meet the needs of the growing community and provide available and consistent public safety support. Careful annual scrutiny of personnel and technological resources can help improve response and prevention and over time better address increases in rising crime levels.

- Properly address infrastructure demands: Since the City's incorporation in 2008, proactive and responsive infrastructure maintenance and repair have been at the forefront of the community's interests as well as the City's service. In four and a half years, the City has paved approximately 16 percent of the city's 380 total lane-miles of roads and plans are in place for paving many more streets. Due to age and pent-up demand, a majority of the City's pavement continues to deteriorate at an accelerated rate. Balancing staff resources with the capital project and maintenance workload to provide a high level of service is an essential need and challenge facing the City. Coupled with the backlog of street and paving repairs is the increased need to complete stormwater pipe replacement projects. Much of the existing stormwater in the City has been shown to be in need of repair or replacement. However, for both of these challenges the City need to work diligently to secure community support and understanding of these critical infrastructure needs, and continue to communicate, involve, engage, and empower citizens with the information and the ability to share in the vision for a better Dunwoody.

- Revenue management: Over the past several years, the economic downturn caused a decline of Dunwoody's property tax revenues. While we have undergone a slight increase in new business development, office vacancy rates indicate the economy has not reentered full recovery mode. Rising interest rates have the potential to hamper borrowing, construction, and development initiatives within the city and region. Careful planning and prudent economic prioritization can help prepare for general gaps in revenue streams but longer-term external factors out of the City's control challenge the City's ability to exceed previous service levels and community mandates.

FY 2014 EXPENDITURE HIGHLIGHTS

In light of these goals and challenges, the following list of FY 2014 Budget expenditures clearly demonstrates the City's continued efforts to steadily increase of investment in the "Three P's": Police, Paving, and Parks.

Paving / Infrastructure

- 2014 street resurfacing and paving ($1,800,000)
- Partial construction funding for Tilly Mill at North Peachtree intersection improvement ($800,000)
- Partial construction Funding for Chamblee Dunwoody Rd from Cambridge to Valley View ($800,000)
- 2014 sidewalk improvements ($230,000)
- Right of Way acquisition for the Mount Vernon at Vermack intersection improvement ($150,000)
- Design and engineering for the Chamblee Dunwoody Rd at Spalding intersection improvement ($120,000)

Parks

- Partial funding for 5-acre park (Phase I) at 19-acre Renaissance Property-grading, parking, and multi-use trail ($1,025,000)
- Windwood Hollow Park Playground Replacement ($125,000)
- North DeKalb Cultural Arts Center Roof Replacement ($90,000)
- Dunwoody Park Parking Lot Resurfacing ($100,000)
- Emergency Notification System for Brook Run Park and Dunwoody Park ($85,000)

Police Department/Public Safety

- Crime Analyst and small equipment ($76,210)
- Detective, detective car, and detective's equipment ($109,101)
- Automated Fingerprint Identification System (AFIS) ($54,398)
- Average Merit-Based Increase ($113,827)

Municipal Court

- Court Reminder Call Notifications ($12,000)
- Administrative Court Clerk ($53,950)

Finance & Administration

- Facilities Improvement Partnership Program ($250,000)
- City Hall renovations ($31,500)

Marketing & Public Relations

- Online Public Participation Tool ($10,000)

Information Technology

- Off-site Replication ($51,875)
- Unified Communications Upgrade ($47,500)
- Website Redesign & Replacement ($65,000)

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

ISSUES ON THE HORIZON

The City's parks and two central character areas within the city are in line to undergo implementation and redevelopment activities stemming from the community-developed Parks, Recreation, and Open Space Master Plan; Georgetown/ North Shallowford Master Plan; and Dunwoody Village Master Plan. In November 2012, beginning the revitalization for Georgetown, the City entered into a Public/Private Partnership for the Project Renaissance initiative and in 2014 residents and visitors will begin to experience the benefits provided through the program. Beginning the rebirth of the Dunwoody Village, with the revitalization of the Dunwoody Village Parkway, future guidance and oversight will be needed to continue to ensure project successes and continued redevelopment and growth of these areas as outlined in their respective Master Plans.

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

SUMMARY

With a commitment to realizing the vision for the future of Dunwoody, the FY 2014 Budget proposal is tailored to promote financially responsible parameters and strategies for continued success and growth. We look forward to an engaged and decisive discussion of the FY 2014 Budget proposal over the next two months and jointly attaining a unified plan for a fiscally conscientious FY 2014 spending plan. We appreciate your thoughtful and careful review of this proposal.

Sincerely,

Michael G. Davis, Mayor

Warren Hutmacher, City Manager



NON FINANCIAL GOALS

STRATEGIC GOALS

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

STRATEGIC GOAL 1

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

What we have done…

- Implemented a Crime Response Team which has been instrumental in reducing Part 1 crime in Dunwoody by nearly 10 percent through July 31st
- Expanded efforts to rapidly respond to domestic violence assault cases
- Participated in the Operation Pill Drop program-which led to the safe disposal of 200 pounds of unused and unneeded drugs
- Targeted criminal offenders by making 1,333 physical arrests, writing 5,254 citations, and completing 1,642 accident reports and 3,689 incident reports
- Continued our commitment toward the concepts of Community Policing by hosting a Citizens Police Academy and participating in 12 Homeowners Association and Neighborhood Watch meetings

What we expect to accomplish…

- Promote proactive policing efforts by hiring a civilian Crime Analyst
- Promote safety by hiring a Detective to better provide for thorough investigations and improve casework resolutions
- Utilize an Automated Fingerprint Identification System (AFIS) which will speed up our ability to process and utilize fingerprint information found at crime scenes

STRATEGIC GOAL 2

Promote responsible and balanced redevelopment

What we have done…

- Instituted the Facility Improvement Partnership Program with the City's affiliated Recreation Partners which will fund $250,000 worth of improvements to our park facilities
- Replaced the roof on the North DeKalb Cultural Arts Center by the end of 2013
- Completed construction of Georgetown Park by the end of 2013
- Partnered with the Dunwoody Preservation Trust to begin the rehabilitation of the Donaldson-Bannister Farm
- Designed and began construction of the new dog park facility at Brook Run Park by the end of 2013

What we expect to accomplish…

- Continue to focus on continued execution of the community-developed Master Plans: Comprehensive Land Use Plan, Comprehensive Transportation Master Plan, Parks, Recreation, and Open Space Master Plan, Georgetown/North Shallowford Master Plan, and Dunwoody Village Master Plan
- Focus efforts on enlisting new retailers and office tenants to our existing commercial nodes

- Focus additional efforts on strategic energies with the Perimeter Marketing Alliance, the City of Sandy Springs, the Perimeter/Sandy Springs Chamber, and the Dunwoody Chamber to drive recruitment strategies in the Perimeter Center
- Roll out the new Zoning and Land Development Codes to assist in the effort to create a set of guidelines and procedures uniquely patterned for Dunwoody
- Create a Zoning District that speaks to the unique needs of Perimeter Center
- Prepare a five-year update to our inaugural Comprehensive Land Use Plan

STRATEGIC GOAL 3

Actively pursue comprehensive infrastructure improvements

What we have done…

- Re-paved over 18 lane-miles of City streets
- Installed over 1 ½ miles of sidewalk
- Completed right of way acquisition for Dunwoody Village Parkway redevelopment
- Initiated design of the Mount Vernon Road at Vermack Road intersection improvement project
- Initiated concept design for the Chamblee Dunwoody Road at Spalding Drive intersection improvement project
- Completed over 20 stormwater repair and replacement projects
- Cleaned and inspected over 60 stormwater pipes

What we expect to accomplish…

- Continue implementing the 5-year capital paving plan
- Continue sidewalk improvements
- Continue implementing stormwater pipe replacement plan
- Partial construction funding for Tilly Mill at North Peachtree intersection improvements
- Partial construction funding for Chamblee Dunwoody Rd from Cambridge to Valley View
- Right of way funding for the Mount Vernon at Vermack intersection improvements
- Design and engineering for the Chamblee Dunwoody Rd at Spalding intersection improvement

STRATEGIC GOAL 4

Create an atmosphere in which businesses thrive

What we have done…

- Focused on retaining existing businesses through one-on-one meetings - 57 individual meetings completed through July 31st as well as 93 one-on-one meetings with potential property owners and managers focusing on recruitment
- Welcomed expansions and relocations for 2,866 jobs and over $42 million capital investment
- Added 647,000 square-feet of office and retail space through company expansions and relocations
- Collected more than $2.5 million in occupation taxes and $1.84 million in hotel/motel taxes

What we expect to accomplish…

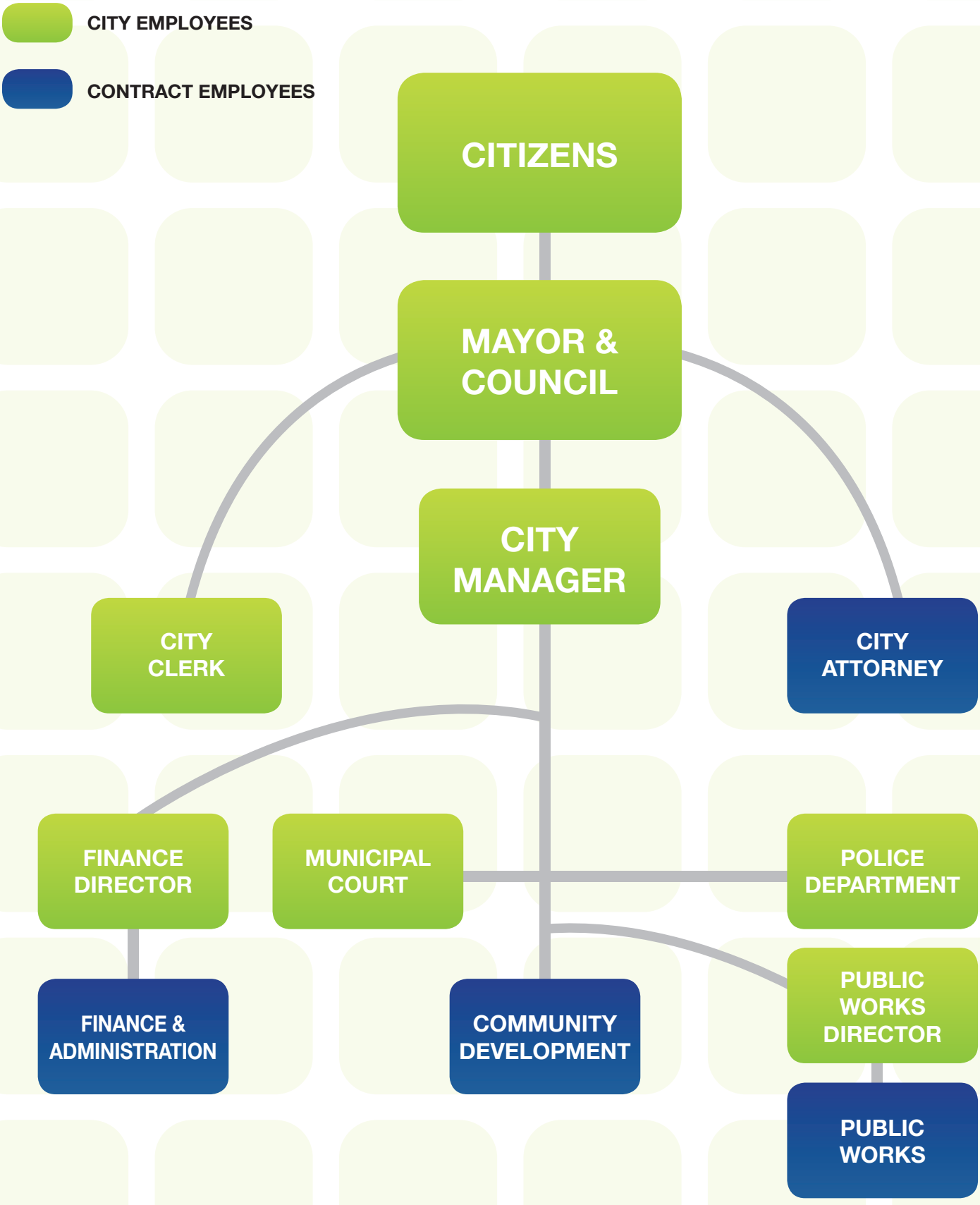
- Enhance relationship management by hiring a full time Business Development Manager
- Continue to work cooperatively with property owners, brokers and our community partners to retain and expand existing businesses



SECTION 2

FINANCIAL STRUCTURE, POLICY, AND PROCESS

ORGANIZATIONAL CHART



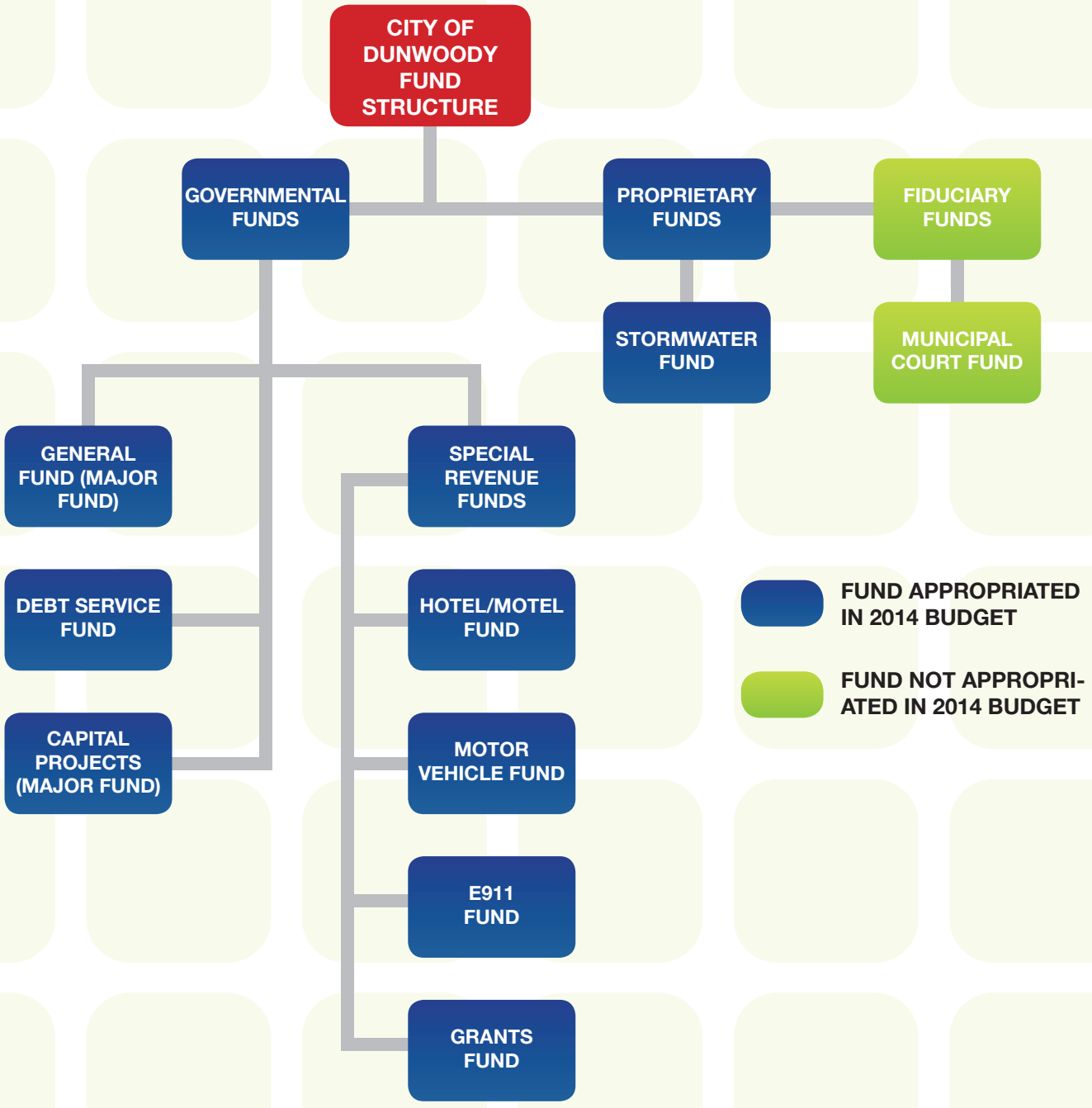
FUND STRUCTURE AND FUND DESCRIPTIONS

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.



GOVERNMENTAL 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 2014 is $273,748,857. This amount is based on the 2013 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. The excise tax is collected for the purposes of promoting conventions, tourism, and trade shows, while also providing funds to develop economic vitality in downtown areas. Currently, the City levies a 5% tax to 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 3 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.

GRANTS FUND

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

PROPRIETARY 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.

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 50% of the decision will be based upon technical qualifications rather than cost.

AUDITING AGREEMENT

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

INTERNAL AUDIT

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

MALFEASANCE AND EMBEZZLEMENT

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

FINANCIAL REPORTING POLICIES

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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

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.

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 reallocations.

EXTERNAL FINANCIAL REPORTING

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

BUDGET POLICIES

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

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

The City's goal will be to adopt operating budgets where current revenues equal anticipated expenditures. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them. A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over

periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

SCOPE

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

FINANCING CURRENT COSTS

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

BUDGET OBJECTIVE BY TYPE OF FUND

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

General Fund

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

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

Scenario One: Revenues = Expenditures
Scenario Two: Revenues > Expenditures
Scenario Three: Revenues + Appropriated Fund Balances = Expenditures
Scenario Four: Revenues + Appropriated Fund Balance > Expenditures

For FY2014, the City's budget is balanced under Scenario Four.

BASIS OF BUDGETING

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

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

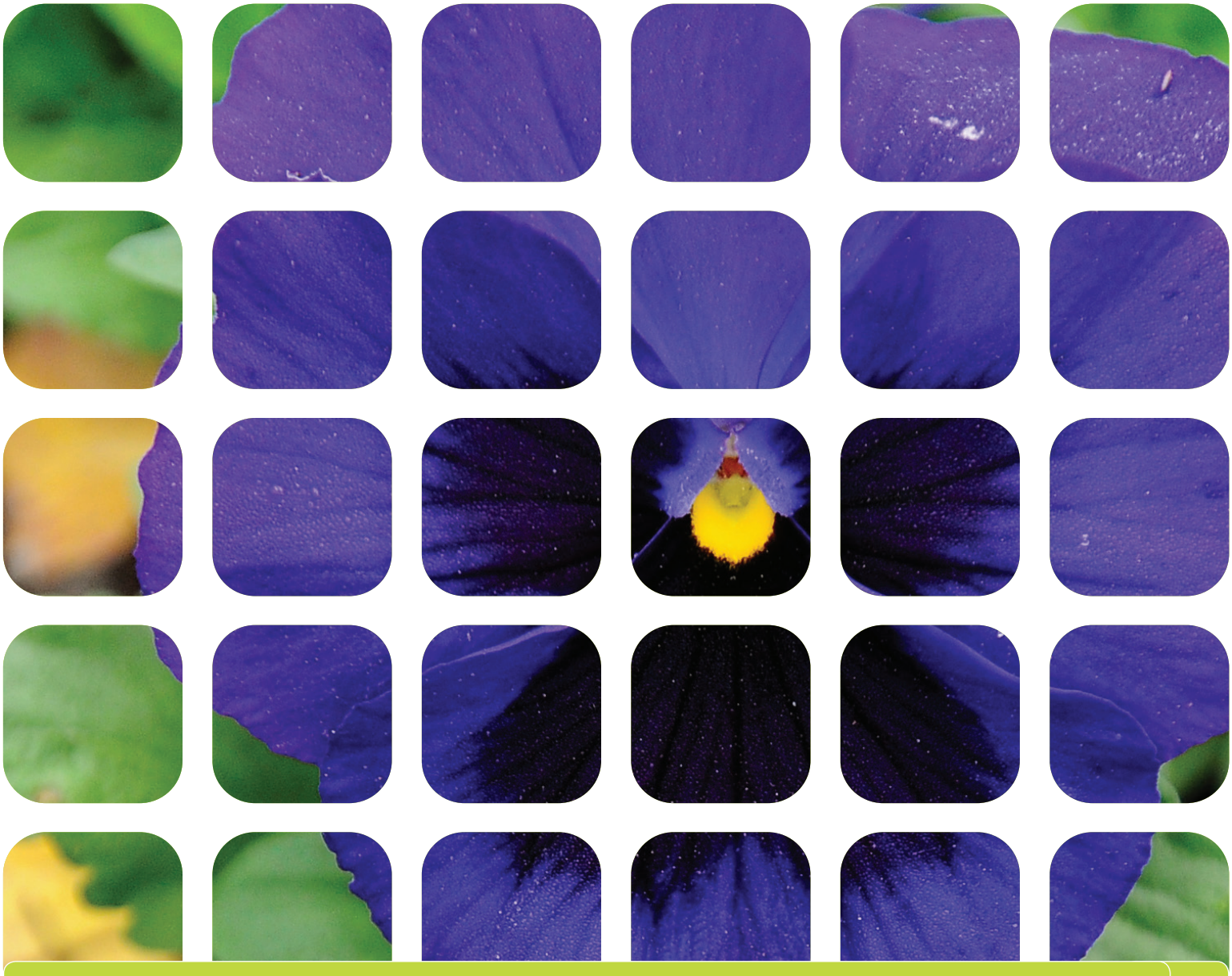
Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution 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 BUDGET

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.

2013 BUDGET CALENDAR

JUNE

Information was distributed to departments on budget requirements, Operating & Capital budget requests, departmental capital, and enhancement priorities.

19th	Budget worksheets distributed to departments

JULY

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.

26th	Budget worksheets were due from departments

AUGUST

Reviewed FY 2013 Revenue and Expenditure estimates. Work sessions reviewed budget requests for M&O, Enhancements, and Capital budgets.

5th-7th	Department budget work sessions with City Manager
23rd	First consolidated & balanced budget due to City Manager
26th	Transmittal letter due from City Manager/Mayor

SEPTEMBER

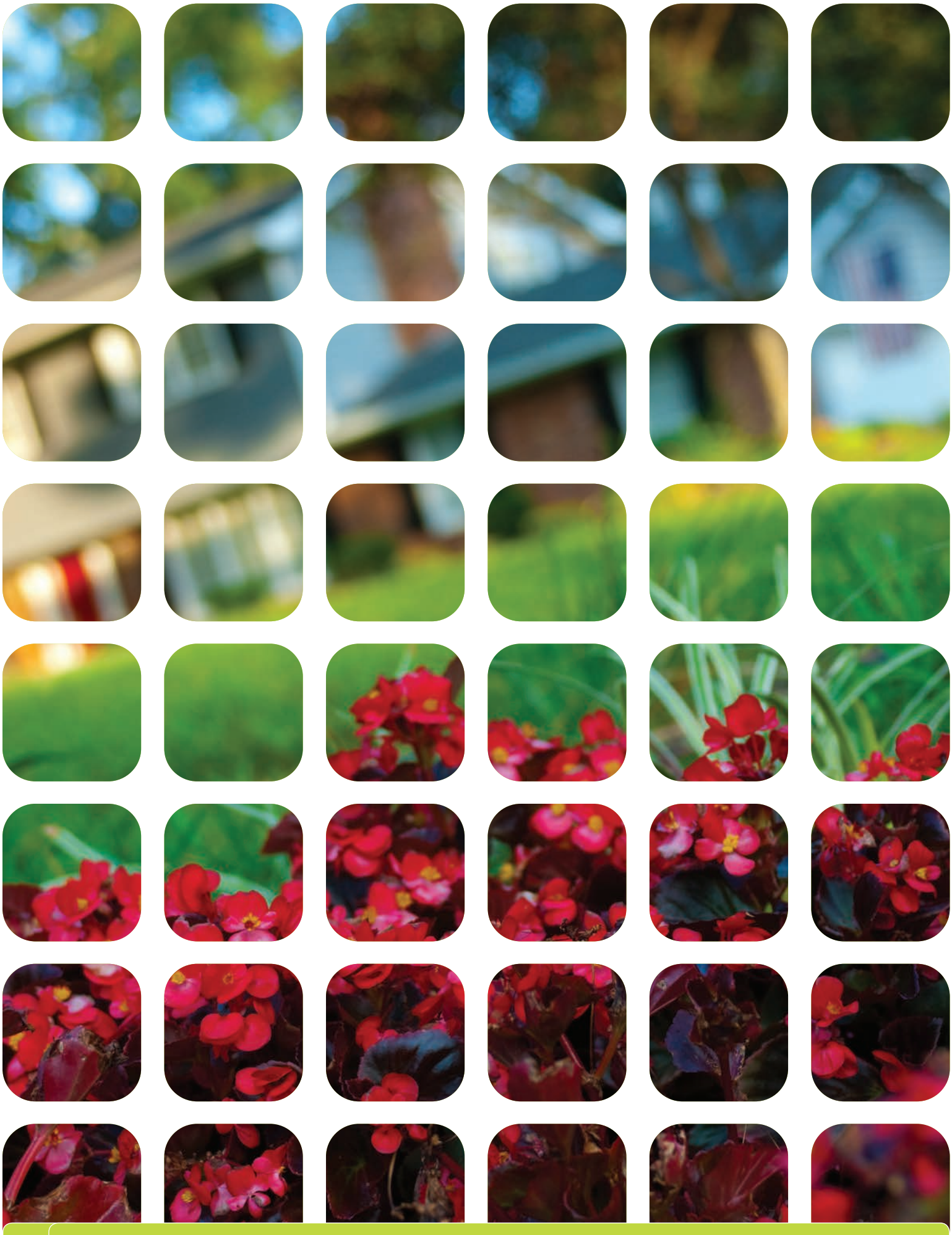
Balanced Budget submitted to City Council and posted online for citizen inspection and comments. Meetings with appointed Budget Committee. Revenue neutral changes to budget document and Transmittal Letter.

1st	Proposed budget with transmittal letter due to City Council
12th	Meeting with Budget Committee
30th	Final budget (excluding amendments) submitted to City Council

OCTOBER

Public Hearings and Adoption of the Budget Resolution (including amendments)

14th	Legally advertised public hearing and reading of budget resolution
28th	Adoption of the budget resolution (as amended) for the year ending December 31, 2014



SECTION 3

FINANCIAL SUMMARIES

REVENUE ANTICIPATIONS AND EXPENDITURE APPROPRIATIONS

		Special Revenue Funds					Enterprise Funds				
Revenues	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	Capital Projects Fund*	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Property Taxes	$ 5,955,000								$ 5,955,000		$ 5,955,000
Business and Occupational Taxes	2,620,000								2,620,000		2,620,000
Homestead Option Sales Tax	4,000,000								4,000,000		4,000,000
Insurance Premium Taxes	2,350,000								2,150,000		2,150,000
Franchise Fees	3,250,000								3,250,000		3,250,000
Other Taxes	2,023,000		2,100,000	98,000					4,221,000	(1,358,000)	2,863,000
Licenses and Permits	875,000								875,000		875,000
Court Fines	1,510,000								1,510,000		1,510,000
Intergovernmental Revenues (Grants)	-				1,879,500				1,879,500		1,879,500
Charges for Services	1,771,000	950,000						1,815,316	4,457,316		4,457,316
Other Revenues	15,000							500	15,500		15,500
Use of Prior Year Reserves	800,000								800,000		800,000
Subtotal	**$ 25,169,000**	**$ 950,000**	**$ 2,100,000**	**$ 98,000**	**$ 1,879,500**	**$ -**	**$ -**	**$ 1,815,816**	**$ 32,012,316**	**$ (1,358,000)**	**$ 30,654,316**
Other Financing Sources											
Operating Transfer In from General Fund		$251,655			$150,000	$1,314,367	$6,068,273		$7,784,295	($7,784,295)	$0
Operating Transfer In from E911 Fund											-
Total Other Financing Sources	**$ -**	**$ 251,655**	**$ -**	**$ -**	**$ 150,000**	**$ 1,314,367**	**$ 6,068,273**	**$ -**	**$ 7,784,295**	**$ (7,784,295)**	**$ -**
Total Revenues	**$ 25,169,000**	**$ 1,201,655**	**$ 2,100,000**	**$ 98,000**	**$ 2,029,500**	**$ 1,314,367**	**$ 6,068,273**	**$ 1,815,816**	**$ 39,796,610**	**$ (9,142,295)**	**$ 30,654,316**
Expenditures											
City Council	$225,544								$225,544		$225,544
City Manager	350,908								350,908		350,908
City Clerk	170,742								170,742		170,742
Finance & Administration	2,508,225						281,500		2,789,725		2,789,725
IT	550,294						179,375		729,669		729,669
Marketing	451,623								451,623		451,623
Legal	385,000								385,000		385,000
Municipal Court	504,503								504,503		504,503
Police	6,286,851				17,000		84,398		6,388,249		6,388,249
E911	-	1,201,655							1,201,655		1,201,655
Public Works	1,943,795				1,912,500		4,085,000	1,804,000	9,745,295		9,745,295
Parks	1,078,000				100,000		1,425,000		2,603,000		2,603,000
Community Development	2,026,552						13,000		2,039,552		2,039,552
Economic Development	77,668								77,668		77,668
Contingency	400,000								400,000		400,000
Subtotal	**$ 16,959,705**	**$ 1,201,655**	**$ -**	**$ -**	**$ 2,029,500**	**$ -**	**$ 6,068,273**	**$ 1,804,000**	**$ 28,063,133**	**$ -**	**$ 28,063,133**
Other Financing Uses											
Operating Transfer Out to Debt Service	$1,314,367	$0							$1,314,367	($1,314,367)	$0
Operating Transfer Out to Capital Projects	6,068,273								6,068,273	(6,068,273)	-
Operating Transfer Out to E911 Fund	251,655								251,655	(251,655)	-
Operating Transfer Out to Grants Fund	150,000								150,000	(150,000)	-
Operating Transfer Out to General Fund			1,260,000	98,000					1,358,000	(1,358,000)	-
Payments to Other Entities			840,000			1,314,089			2,154,089		2,154,089
Total Other Financing Uses	**$ 7,784,295**	**$ -**	**$ 2,100,000**	**$ 98,000**	**$ -**	**$ 1,314,089**	**$ -**	**$ -**	**$ 11,296,383**	**$ (9,142,295)**	**$ 2,154,089**
Total Expenditures	**$ 24,744,000**	**$ 1,201,655**	**$ 2,100,000**	**$ 98,000**	**$ 2,029,500**	**$ 1,314,089**	**$ 6,068,273**	**$ 1,804,000**	**$ 39,359,516**	**$ (9,142,295)**	**$ 30,217,221**
Net	$ 425,000	$ -	$ -	$ -	$ -	$ 278	$ -	$ 11,816	$ 437,095	$ -	$ 437,095

**Denotes a Major Fund*

GENERAL FUND BUDGET

STATEMENT OF REVENUES AND EXPENDITURES

	Audited FY 2012	2013 Prorata Based on June YTD	2013 As Amended	Recommended FY 2014
Beginning Fund Balance	$11,392,923	$11,386,327	$11,386,327	$10,617,813
Revenues				
Property Taxes	5,588,030	5,595,207	5,343,000	5,955,000
Business and Occupational Taxes	2,601,628	2,685,665	2,720,000	2,620,000
Homestead Option Sales Taxes	5,261,307	2,600,000	3,000,000	4,000,000
Insurance Premium Taxes	2,305,027	2,100,000	2,100,000	2,350,000
Franchise Fees	3,659,533	3,497,573	3,400,000	3,250,000
Other Taxes	584,429	635,754	560,000	665,000
Licenses and Permits	1,790,182	1,137,926	872,000	875,000
Fines and Forfeitures	1,129,040	1,224,370	1,470,000	1,510,000
Other Revenues	317,742	127,928	704,000	15,000
Charges for Services	432,402	284,651	402,000	1,771,000
Total Operating Revenue	23,669,320	19,889,074	20,571,000	23,011,000
Expenditures				
City Council	177,810	200,335	217,712	225,544
City Manager	301,886	341,152	345,846	350,908
City Clerk	140,169	166,272	245,216	170,742
City Attorney	544,098	407,783	395,000	385,000
Finance & Administration	2,898,082	2,974,404	3,608,892	3,510,142
Municipal Court	332,862	320,620	402,150	504,503
Police	5,012,785	5,138,719	5,876,869	6,286,851
Public Works	1,472,036	1,343,044	1,968,399	1,943,795
Parks	871,783	790,036	934,677	1,078,000
Community Development	2,368,452	1,966,916	2,485,000	2,104,220
Contingency	-	-	575,000	400,000
Total Operating Expenditures	14,119,963	13,649,281	17,054,761	16,959,705
Other Financing Sources (Uses)				
Use of Prior Year Reserves	-	2,025,000	2,025,000	800,000
Transfer from Hotel / Motel Fund	1,109,877	1,251,540	1,176,000	1,260,000
Transfer from Motor Vehicle Excise Tax Fund	98,438	106,575	95,000	98,000
Transfer to Debt Service	(1,901,991)	(965,811)	(1,020,811)	(1,314,367)
Transfer to Capital Projects	(8,697,706)	(5,360,009)	(6,141,846)	(6,068,273)
Transfer to Grants Fund	-	(50,000)	(50,000)	(150,000)
Transfer to E911	(164,571)	(126,419)	(368,096)	(251,655)
Total Other Financing Sources (uses)	(9,555,953)	(3,119,124)	(4,284,753)	(5,626,295)
Fund Balance, December 31	$11,386,327	$14,506,996	$10,617,813	$11,042,813

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

GENERAL FUND REVENUE SUMMARY

	2012 Actual	2013 Prorata Based on June YTD	2013 As Amended	2014 Requested
Taxes	$ 21,208,269	$ 18,472,313	$ 18,394,000	$ 20,198,000
Licenses & Permits	1,813,182	1,137,926	872,000	875,000
Intergovernmental Revenues	33,500	-	-	-
Charges For Services	432,402	284,651	402,000	408,000
Fines & Forfeitures	1,129,040	1,224,370	1,470,000	1,510,000
Investment Income	13,396	17,366	5,000	10,000
Contr & Don From Priv Sources	10,945	12,000	5,000	5,000
Miscellaneous Revenue	122,775	97,222	79,000	198,000
Use of Prior Yr Reserves	-	2,025,000	2,793,514	800,000
Other Financing Sources	114,128	1,340	615,000	1,165,000
Total General Fund Revenues	$ 24,877,637	$ 23,272,188	$ 24,635,514	$ 25,169,000



GENERAL FUND REVENUE DETAIL

	2012 Actual	2013 Prorata Based on June YTD	2013 As Amended	2014 Requested
Real Property Tax	$ 4,879,038	$ 4,677,935	$ 4,620,000	$ 4,900,000
Personal Property Tax	333,871	365,108	360,000	360,000
Motor Vehicle	308,765	293,630	300,000	270,000
MV Title Ad Valorem Tax	-	176,291	-	300,000
MV Title Ad Valorem Tx True Up	-	17,988	-	60,000
Intangibles (Reg & Recording)	50,489	53,234	60,000	60,000
Franchise Fees	3,659,533	3,497,573	3,400,000	3,250,000
Homestead Option Sales Tax	5,261,307	2,600,000	3,000,000	4,000,000
Hotel/Motel Tax	1,109,877	1,251,540	1,176,000	1,260,000
Alcoholic Beverage Excise Tax	584,429	635,754	560,000	560,000
MVR Excise Tax	98,438	106,575	95,000	98,000
Business & Occupation Tax	2,488,070	2,563,487	2,600,000	2,600,000
Insurance Premiums Tax	2,305,027	2,100,000	2,100,000	2,350,000
Financial Institutions Tax	113,558	109,743	100,000	105,000
Penalties & int on delinq taxe	4,557	11,021	3,000	5,000
Pen & Int on Del Taxes-Busines	11,309	12,435	20,000	20,000
Alcoholic Beverage Licenses	504,039	228,858	360,000	360,000
Other Licenses and permits	1,300	2,470	-	-
Planning & Zoning Fees	27,227	19,930	12,000	15,000
Bldg Structures & Equipment	1,221,527	843,162	500,000	500,000
Soil Erosion	36,088	43,506	-	-
Tree Bank	23,000	-	-	-
Local Govt Grants	33,500	-	-	-
Sale of Maps and Publications	-	500	-	-
Special Police Svcs	21,460	17,900	10,000	10,000
Fingerprinting Fee	6,453	7,107	5,000	5,000
Public Safety-Other	34,687	32,395	36,000	36,000
Special Assessments	21,764	11,680	20,000	20,000
Streetlight Fees	328,791	191,020	327,000	327,000
Rec Program Fees	11,258	2,322	-	-
Pavilion Rentals	7,650	21,200	4,000	10,000
NSF Fees	340	527	-	-
Municipal Court Fines & Forfeitures	1,129,040	1,224,370	1,460,000	1,500,000
Cash Confiscation	-	-	10,000	10,000
Interest Revenue	13,396	17,366	5,000	10,000
Contr & Don From Priv Sources	3,780	-	-	-
Explorer Donations	6,915	5,000	5,000	5,000
Donations	250	7,000	-	-
Rents and Royalties	59,356	75,761	79,000	198,000
Reimb for damaged property	63,419	21,461	-	-
Use of Prior Yr Reserves		2,025,000	2,793,514	800,000
Other Charges For Svcs	114,127	639	15,000	15,000
Proceeds from sale of property	-	700	600,000	1,150,000
Total Department Revenues	$ 24,877,637	$ 23,272,188	$ 24,635,514	$ 25,169,000

GENERAL FUND DEPARTMENT SUMMARY

	2012 Actual	2013 Prorata Based on June YTD	2013 As Amended	2014 Requested
City Council	$ 177,810	$ 200,335	$ 217,712	$ 225,544
City Manager	301,886	341,152	345,846	350,908
City Clerk	560,586	188,272	267,216	170,742
Finance & Administration	2,404,367	2,593,808	3,048,284	2,789,725
Information Technology	552,140	578,814	597,180	729,669
Marketing	265,575	290,782	452,428	451,623
Legal	544,098	407,783	395,000	385,000
Municipal Court	355,362	343,120	424,650	504,503
Police	5,707,335	5,846,228	6,584,378	6,371,250
E-911	164,571	126,419	368,096	251,655
Public Works	4,996,492	3,818,044	4,743,399	6,178,795
Parks & Recreation	6,390,557	3,245,403	3,871,881	2,611,367
Community Development	2,463,452	1,933,940	2,446,762	2,039,552
Economic Development	-	237,420	297,682	1,283,668
Contingency	-	-	575,000	400,000
Total General Fund Expenditures	$ 24,884,231	$ 20,151,520	$ 24,635,514	$ 24,744,000

GENERAL FUND ACCOUNT SUMMARY

	2012 Actual	2013 Prorata Based on June YTD	2013 As Amended	2014 Requested
Personnel Services	$ 5,107,740	$ 5,003,804	$ 5,939,804	$ 6,398,866
Purchased & Contracted Services	7,802,404	7,531,465	9,176,885	8,673,859
Supplies	1,209,519	1,114,012	1,363,073	1,486,980
Other Costs	-	-	575,000	400,000
Debt Service	1,902,291	965,811	1,020,811	1,314,367
Transfers	8,862,277	5,536,428	6,559,942	6,469,928
Total General Fund Expenditures	$ 24,884,231	$ 20,151,520	$ 24,635,515	$ 24,744,000

GENERAL FUND EXPENDITURE DETAIL

	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Regular Salaries	$ 3,496,384	$ 3,154,884	$ 3,864,560	$ 4,186,357
Overtime Salaries	297,807	210,650	312,813	331,636
Group Insurance	584,256	688,547	879,845	965,938
Social Security	5,024	5,072	5,456	5,456
Medicare	52,464	56,201	61,231	65,419
Retirement	547,324	588,518	628,895	682,358
Workers' Compensation	72,350	285,290	126,755	118,702
Other Employment Benefits	52,132	14,642	60,250	43,000
Official/Admin Svcs	4,185,375	3,608,388	4,136,551	3,825,642
Prof Svcs	461,772	569,594	897,090	546,826
Prof Svcs-Legal	271,994	219,885	225,000	225,000
Prof Svcs-Litigation	102,174	129,951	110,000	100,000
Prof Svcs-Court Solicitor	54,450	61,080	92,000	100,000
Prof Svcs-Public Defender	3,392	3,860	8,350	8,000
Tree Fund Expenses	20,142	8,100	92,534	92,534
Technical Svcs	155,975	111,639	277,110	237,360
Repairs & Maintenance	370,342	367,579	373,073	457,376
R&M-Storm Damage Removal	87,177	292,181	152,036	170,821
R&M - Street Maintenance	408,621	511,355	660,800	680,800
R&M - Traffic Signals	187,609	140,710	201,000	196,000
Rep & Maint-Riprap Program	19,167	16,233	40,000	40,000
R&M- Parks	498,734	504,835	544,988	650,000
Repairs & Maintenance	1,571,650	1,832,892	1,976,198	2,194,996
Rentals	437,200	346,236	557,419	541,520
Insurance	171,731	179,734	211,661	204,457
Insurance Claims	1,259	24,322	3,000	3,000
Communications	112,289	126,455	143,255	140,036
Advertising	72,324	72,022	117,000	108,500
Printing & Binding	15,623	13,185	44,690	47,390
Travel	64,082	31,442	73,390	73,773
Dues & Fees	39,593	104,121	111,522	92,645
Education & Training	44,585	65,552	82,815	103,380
Other Purchased Svcs-Other	16,795	23,007	21,600	28,800
Supplies	206,638	137,531	203,250	223,100
Supplies-Explorer Program	7,173	4,129	6,000	6,000
Supplies-Firearms	22,427	53,064	24,600	24,600
Supplies-Uniforms	22,663	27,442	29,900	31,663
Supplies-Operating	290	4,383	32,005	20,400
Supplies	259,191	231,561	295,755	305,763
Electricity	560,079	561,492	661,000	666,000
Gasoline	233,652	225,480	240,000	255,000
Diesel	-	-	10,000	10,000
Food	19,436	22,381	33,180	44,190
Books & Periodicals	4,718	1,634	9,000	9,570
Cash Over & Short	41	-	-	-
Small Equipment	132,403	76,476	114,138	196,457
Contingency	-	-	575,000	400,000
Issuance Costs	300	-	-	-
Transfers Out-Debt	1,901,991	965,811	1,020,811	1,314,367
Transfers Out-Capital	8,697,706	5,360,009	6,141,846	6,068,273
Transfers to E911	164,571	126,419	368,096	251,655
Transfers to Grants Fund	-	50,000	50,000	150,000
Total General Fund Expenditures	$ 24,884,231	$ 20,151,520	$ 24,635,515	$ 24,744,000

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.

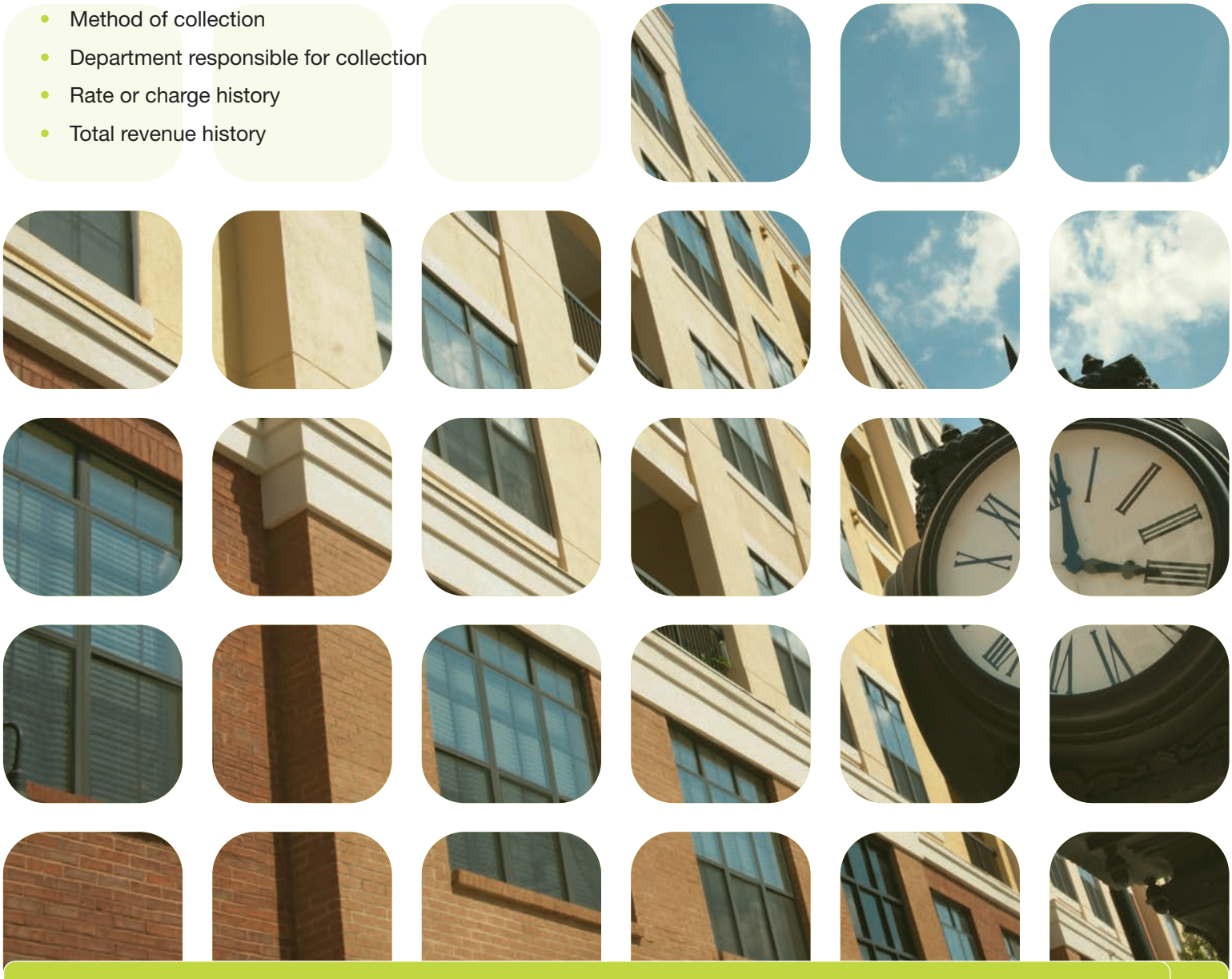
RATES AND CHARGES

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

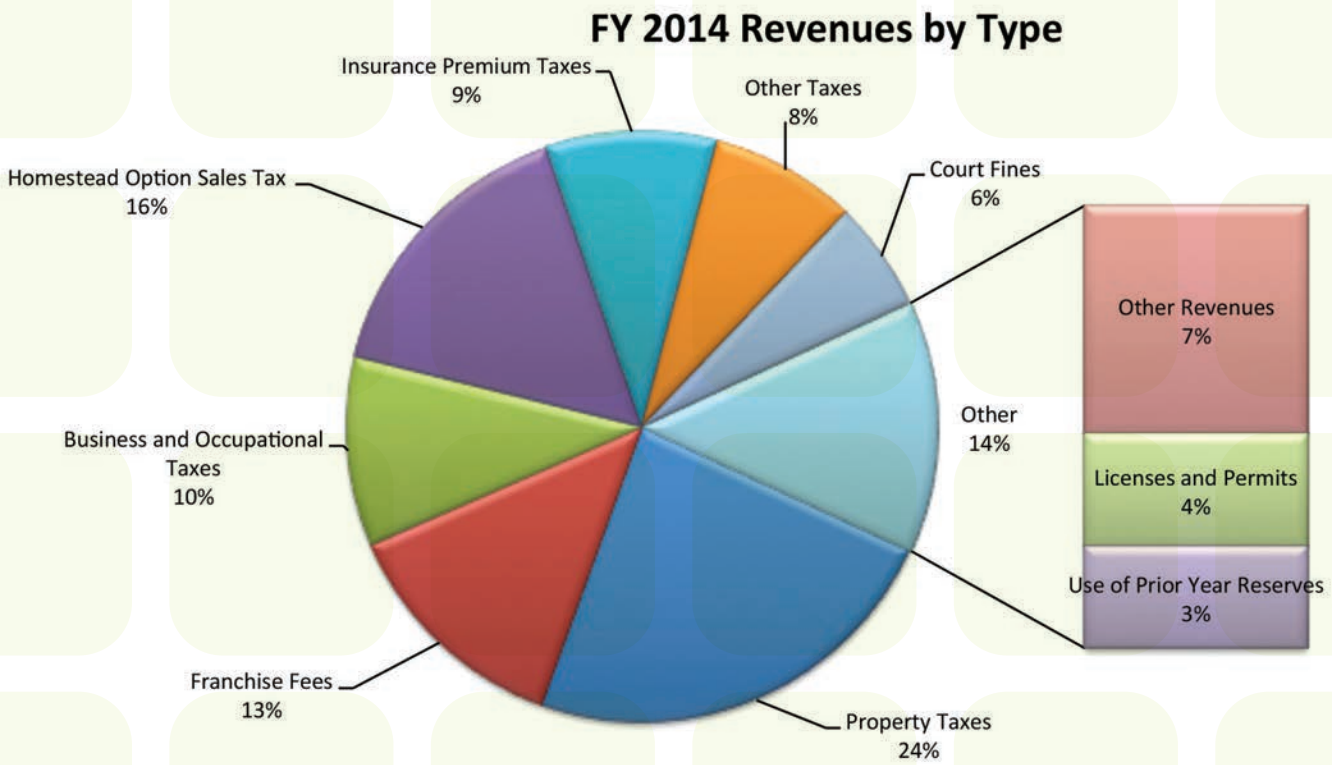
A revenue handbook will be established and updated annually as part of the budget process. This handbook will be utilized to adjust all fees, user charges, and applicable taxes or other revenue sources. The handbook will include at least the following information:

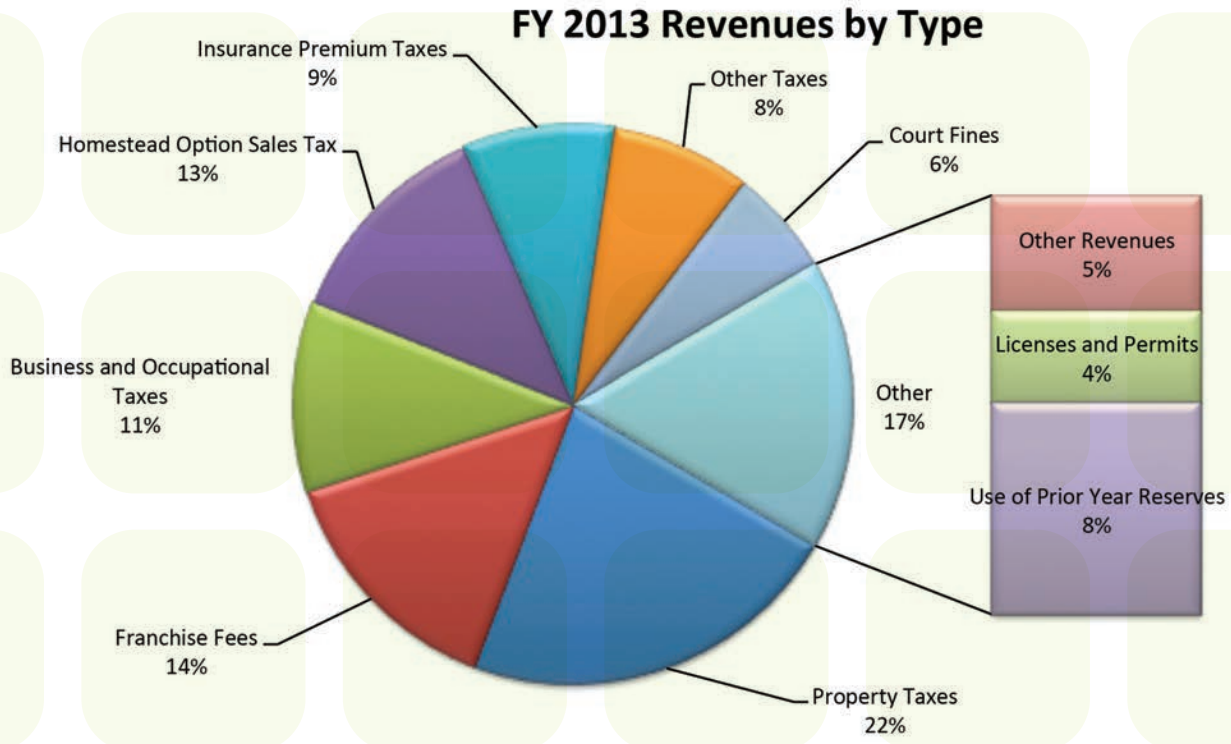
- The revenue source
- Legal authorization
- Method of collection
- Department responsible for collection
- Rate or charge history
- Total revenue history



GENERAL FUND MAJOR REVENUES

Major Revenues (Top Ten)	FY 2013 Approved Budget	FY 2014 Approved Budget	$$ Variance	% Variance
Taxes:				
Property Taxes	$5,343,000	$5,955,000	$612,000	11.45%
Homestead Option Sales Taxes	3,000,000	4,000,000	1,000,000	33.33%
Franchise Fees	3,400,000	3,250,000	(150,000)	-4.41%
Alcohol Beverage Excise Taxes	560,000	560,000	-	0.00%
Occupation and Business Taxes	2,720,000	2,620,000	(100,000)	-3.68%
Insurance Premiums Tax	2,100,000	2,350,000	250,000	11.90%
Hotel/Motel Taxes	1,176,000	1,260,000	84,000	7.14%
Licenses and Permits:				
Alcohol Beverage Licenses	360,000	360,000	-	0.00%
Building Permits	500,000	500,000	-	0.00%
Fines and Forfeitures	1,470,000	1,510,000	40,000	2.72%
Total Major Revenues	20,629,000	22,365,000	1,736,000	8.42%
Other General Fund Revenues	1,213,000	2,004,000	791,000	65.21%
Use of Prior Year Reserves	2,025,000	800,000	(1,225,000)	-60.49%
Total Revenues	$ 23,867,000	$ 25,169,000	$ 1,302,000	5.46%

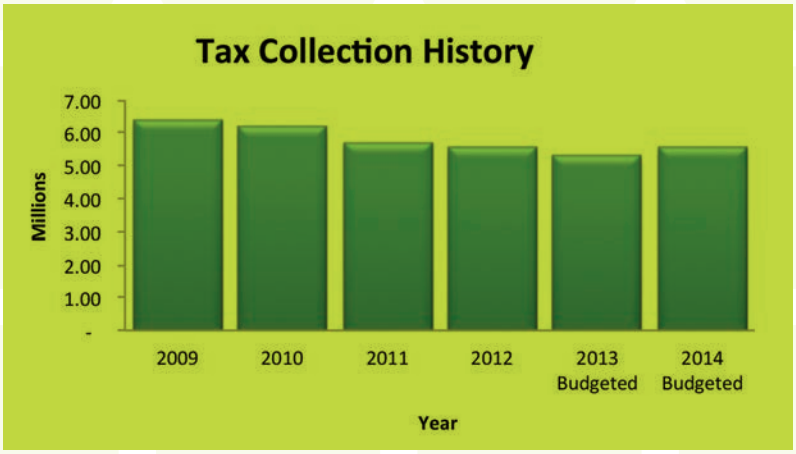




For all General Fund revenues, trends exist only to the extent of the preceding 2009-2013 budget years as the City was incorporated on December 1, 2008 and to the extent revenues for the unincorporated Dunwoody are available for DeKalb County records.

REAL PROPERTY TAXES

Real property taxes for 2014 are based on the tax digest compiled for 2013. While expectations that higher devaluations exist, taxes from new developments should help offset these devaluations.



Since incorporation on December 1, 2008, the value of property has declined considerably due to the economic downturn and real estate crash. During that time though, Council has remained committed to living within its means. As a result, the City has not increased its tax rate to businesses or real estate owners since adopting the first tax rate for the City in 2009. Today, Dunwoody's millage rate is the lowest in DeKalb County and ranks among the lowest in the metro Atlanta region.

HOMESTEAD OPTION SALES TAXES

HOST taxes for 2014 are based on the range of the 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 2014. These funds are used solely for capital projects and will be computed after the County decides the allocation to taxpayers to offset property taxes. Because the City has received the funds for the past five years and the formula is set by state law, the City is able to estimate a range given possible changes in the allocation.

Projection for 2014

	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projection
Best Case	-	-	-	-	-	6,143,380
Budgeted	2,635,738	2,441,840	6,112,167	5,261,307	5,584,893	4,000,000
Worst Case	-	-	-	-	-	3,560,000

The "Worst Case" figure shown represents consistent property values in 2014 but a 10% drop in sales tax revenues, capital allocation of only 12% (minimum number required to make distributions to all qualified municipalities in DeKalb), and a 1 mil reduction in the County millage rate for unincorporated residents. The "Best Case" figure shown represents consistent property values in 2014 but a 10% increase in sales tax revenues, unchanged millage rate for unincorporated residents and a capital allocation steady at 20%. The "Budgeted" figure shown is a conservative number that includes capital allocation of 15%, a small 0.80 mills decrease in the County millage rate for unincorporated residents, and an 8% decrease in sales tax collections.

FRANCHISE FEES

Fiscal year 2014 represents the third year all franchise payments will be received for a full twelve months. Utilities pay Franchise Fees to the City throughout the year. The 2014 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in 2009 through 2013. 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 decrease in 2014 reflects the impact of a mild summer climate resulting in lower payments from all franchise tax payers during 2013.

ALCOHOL BEVERAGE EXCISE TAXES

The 2014 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. The City has continued its efforts to identify businesses and is confident the current 2013 amounts should carry forward into 2014.

INSURANCE PREMIUM TAXES

The 2014 amount for insurance premiums tax is a projection based on amounts received in 2010 through 2013. The City saw an increase in 2013, however, to remain conservative the 2014 amount increased by a mere $50,000. 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 2014 estimated amount is computed based on the current level of alcohol beverage license holders.

BUILDING PERMITS

The 2014 estimated amount are projections from the engineering firm of Clark Patterson Lee.

HOTEL/MOTEL TAXES

The 2014 estimated amount is a projection based on the initial collected amounts during the City's previous years and then increased slightly due to the slowly improving economy and comments received from the Convention & Visitors Bureau.

STORMWATER FUND MAJOR REVENUES

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. Council approved an increase in fees in 2012 and the 2013 budget reflected this increase. The 2013 amount was carried forward into 2014.

CAPITAL PROJECT IMPROVEMENT PLAN

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

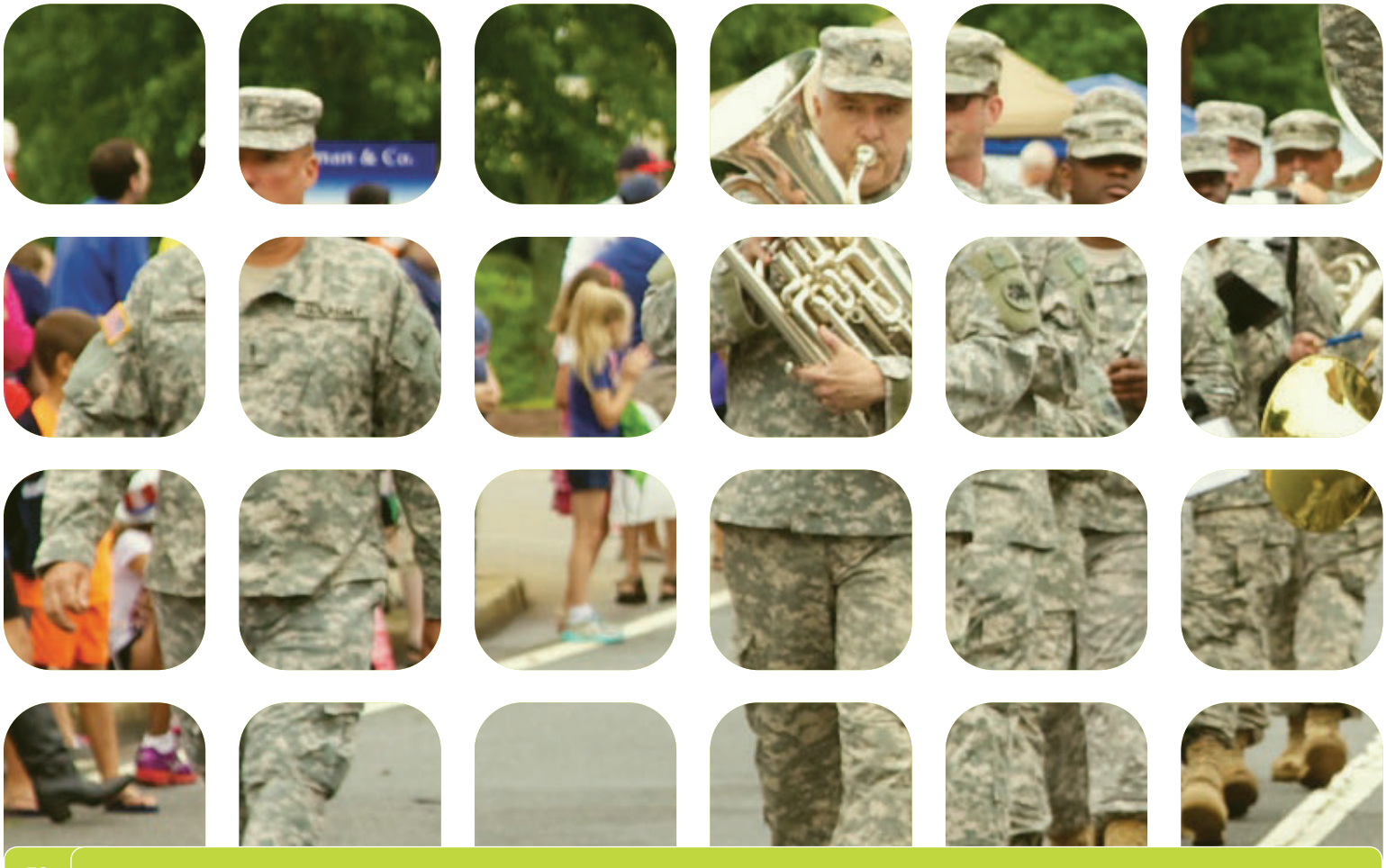
Major capital projects will be budgeted in the Capital Improvement Fund consistent with all available resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

PROJECT LENGTH BUDGET

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

BUDGET PREPARATION

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



BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

APPROPRIATIONS AT YEAR END

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





SECTION 4

CAPITAL & DEBT

CAPITAL PROJECTS LISTING

	Projects 2009	Projects 2010	Projects 2011	Projects 2012	Projects 2013	Projects 2014
Recurring/Routine Capital Expenditures (original budget)						
Public Works Resurfacing and Roads Projects	$ 400,000	$ 1,181,000	$ 1,800,000	$ 1,750,000	$ 1,750,000	$ 1,800,000
Intersection Enhancements	-	100,000	200,000	175,000	450,000	2,055,000
Sidewalk Improvements and Additions	-	100,000	350,000	650,000	200,000	230,000
Parks Improvements	-	-	150,000	325,200	151,000	225,000
	$ 400,000	$ 1,381,000	$ 2,500,000	$ 2,900,200	$ 2,551,000	$ 4,310,000
Nonrecurring/Nonroutine Capital Expenditures (original budget)						
Initial Police Setup	$ 3,000,000	$ -	$ -	$ -	$ -	$ -
Initial City Hall Setup	500,000	-	-	-	-	-
Traffic Calming	-	25,000	-	-	75,000	-
Dunwoody Village TE Project	200,000	800,000	275,000	-	-	-
Austin Elementary Radar Sign	-	-	15,000	-	-	-
Gateway and Wayfinding	-	-	150,000	150,000	-	-
License plate reader	-	-	43,950	-	-	-
Mobile license plate reader	-	-	75,925	-	-	-
Panoscan MK III Forensic Camera	-	-	43,000	-	-	-
Crime scene scope	-	-	7,300	-	-	-
Sergeants Vehicle (2)	-	-	86,000	-	-	-
T3 vehicle	-	-	25,800	-	-	-
Spare Patrol unit	-	-	-	45,000	-	-
North Metro SWAT night vision	-	-	-	20,300	-	-
Crime analysis plus	-	-	-	21,300	-	-
Forensic computer software	-	-	-	13,050	-	-
Daily report software	-	-	-	12,400	-	-
GIS web viewer	-	-	-	75,000	-	-
Plotter purchase	-	-	-	20,000	-	-
SAN Backup/disaster recovery storage system	-	-	-	35,000	-	-
North Dekalb Cultural Arts Center Roof Replacement				100,000	160,000	90,000
Equipment for Traffic Unit	-	-	-	-	234,109	-
Equipment for Prisoner Transport Unit	-	-	-	-	3,900	-
Facilities Improvement Partnership Program	-	-	-	-	250,000	250,000
Programming Study for Future City Hall	-	-	-	-	50,000	-
Project Renaissance Parks-Includes Linear Park & 1.4 Acre Central Park	-	-	-	-	1,500,000	-
Brook Run Trail Construction Phase II	-	-	-	-	341,000	-
Brook Run Dog Park Relocation	-	-	-	-	195,000	-
City Hall Reconfiguration for Efficiency	-	-	-	-	-	31,500
Network Access Control for guest users	-	-	-	-	-	15,000
Off-Site Replication of Servers for Disaster Recovery	-	-	-	-	-	51,875
Unified Communications Upgrade	-	-	-	-	-	47,500
Website Redesign & Replacement	-	-	-	-	-	65,000
Equipment for Detective	-	-	-	-	-	30,000
Automated Fingerprint Identification System (AFIS)	-	-	-	-	-	54,398
Emergency Notification System for Brook Run Park & Dunwoody Park	-	-	-	-	-	85,000
Partial Funding for 5 Acre Park (Phase I) at 19 Acre Renaissance Property-Grading, Parking, and Multi-Use Trail	-	-	-	-	-	1,025,000
GIS Mobile Collection Unit	-	-	-	-	-	13,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	$ 3,700,000	$ 825,000	$ 721,975	$ 492,050	$ 2,809,009	$ 1,758,273
Total Capital Projects	**$ 4,100,000**	**$ 2,206,000**	**$ 3,221,975**	**$ 3,392,250**	**$ 5,360,009**	**$ 6,068,273**

CAPITAL PROJECTS FUNDING BY DEPARTMENT

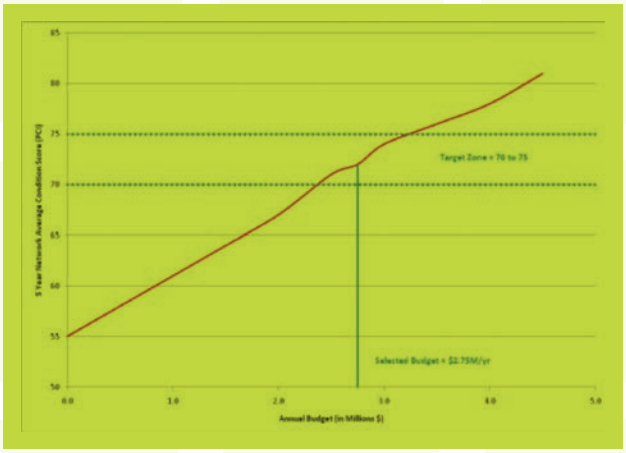
Department	Projects 2009	Projects 2010	Projects 2011	Projects 2012	Projects 2013	Projects 2014
General Government	$ 500,000	$ -	$ 150,000	$ 185,000	$ 300,000	$ 460,875
Public Safety	3,000,000	-	281,975	112,050	238,009	84,398
Public Works	600,000	2,206,000	2,640,000	2,575,000	2,475,000	4,085,000
Recreation	-	-	150,000	425,200	2,347,000	1,425,000
Community Development	-	-	-	95,000	-	13,000
	$ 4,100,000	$ 2,206,000	$ 3,221,975	$ 3,392,250	$ 5,360,009	$ 6,068,273

OPERATIONAL IMPACT OF FY2014 CAPITAL PROJECTS

	Estimated Net Annual Impact of FY 2014 Capital Projects on Operating Budget					
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Total
Project Name						
General Government						
City Hall Reconfiguration for Efficiency	$ 31,500	$ -	$ -	$ -	$ -	$ 31,500
Network Access Control for guest users	15,000	900	900	900	900	18,600
Off-Site Replication of Servers for Disaster Recovery	51,875	40,000	40,000	40,000	40,000	211,875
Unified Communications Upgrade	47,500	500	500	500	500	49,500
Website Redesign & Replacement	65,000	4,200	4,200	4,200	4,200	81,800
Facilities Improvement Partnership Program	250,000	-	-	-	-	250,000
General Government	460,875	45,600	45,600	45,600	45,600	643,275
Judicial	-	-	-	-	-	-
Public Safety						
Equipment for Detective	30,000	300	300	300	300	31,200
Automated Fingerprint Identification System (AFIS)	54,398	6,073	6,073	6,150	6,150	78,844
Public Safety	84,398	6,373	6,373	6,450	6,450	110,044
Public Works						
2014 resurfacing	1,800,000	-	-	-	-	1,800,000
Partial Construction Funding - Tilly Mill at North Peachtree Intersection Improvement	800,000	-	-	-	-	800,000
Right of Way Funding - Mount Vernon at Vermack Intersection Improvement	150,000	-	-	-	-	150,000
Design and Engineering - Chamblee Dunwoody at Spalding Intersection Improvement	120,000	-	-	-	-	120,000
Concept Funding - Tilly Mill at Mount Vernon Place Intersection Improvement	25,000	-	-	-	-	25,000
Concept Funding - Mount Vernon at Tilly Mill Intersection Improvement	25,000	-	-	-	-	25,000
Sidewalk Construction	230,000	-	-	-	-	230,000
Concept Funding - Chamblee Dunwoody at Peeler Intersection Improvement	50,000	-	-	-	-	50,000
Intelligent Traffic System (ITS) Improvements-adding signals to network	85,000	-	-	-	-	85,000
Partial Construction Funding - Chamblee Dunwoody Rd from Cambridge to Valley View	800,000	-	-	-	-	800,000
Public Works	4,085,000	-	-	-	-	4,085,000
Recreation						
Dunwoody Park Parking Lot Resurfacing	100,000	-	-	-	-	100,000
Windwood Hollow Park Playground Replacement	125,000	-	-	-	-	125,000
Emergency Notification System for Brook Run Park and Dunwoody Park	85,000	6,500	6,500	6,500	6,500	111,000
Partial Funding for 5 Acre Park (Phase I) at 19 Acre Renaissance Property-Grading, Parking, and Multi-Use Trail	1,025,000	-	-	-	-	1,025,000
NDCAC Roof Replacement	90,000	-	-	-	-	90,000
Recreation	1,425,000	6,500	6,500	6,500	6,500	1,451,000
Community Development						
GIS Mobile Collection Unit	13,000	-	-	-	-	13,000
Community Development	13,000	-	-	-	-	13,000
Total Capital Projects & 5 Year Impact on Operational Budget	$ 6,068,273	$ 58,473	$ 58,473	$ 58,550	$ 58,550	$ 6,302,319

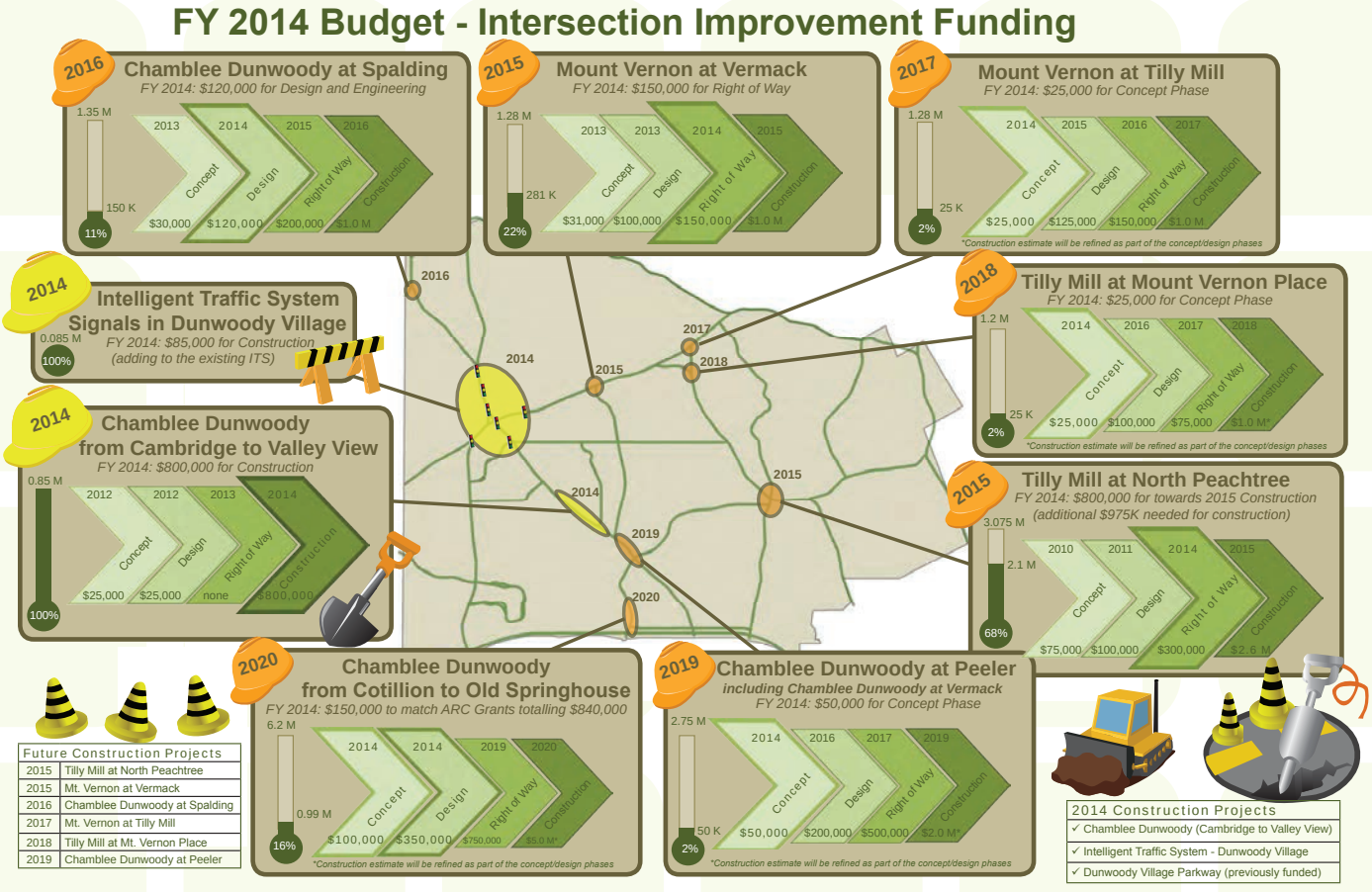
CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE RESURFACING CAPITAL PROJECT

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



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

CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE INTERSECTION CAPITAL PROJECTS



DEBT ISSUANCE & MANAGEMENT

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

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

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

COMPUTATION OF LEGAL DEBT LIMIT		
Assessed Value	$	2,737,488,577
Debt Limit 10% of Assessed Value	$	273,748,857
Debt Applicable to Debt Limit (at 9/30/13)	$	4,960,244
Unused Legal Debt Limit	$	268,788,613

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 2014 is $273,748,857. This amount is based on the 2013 tax digest dated August 2013. 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.

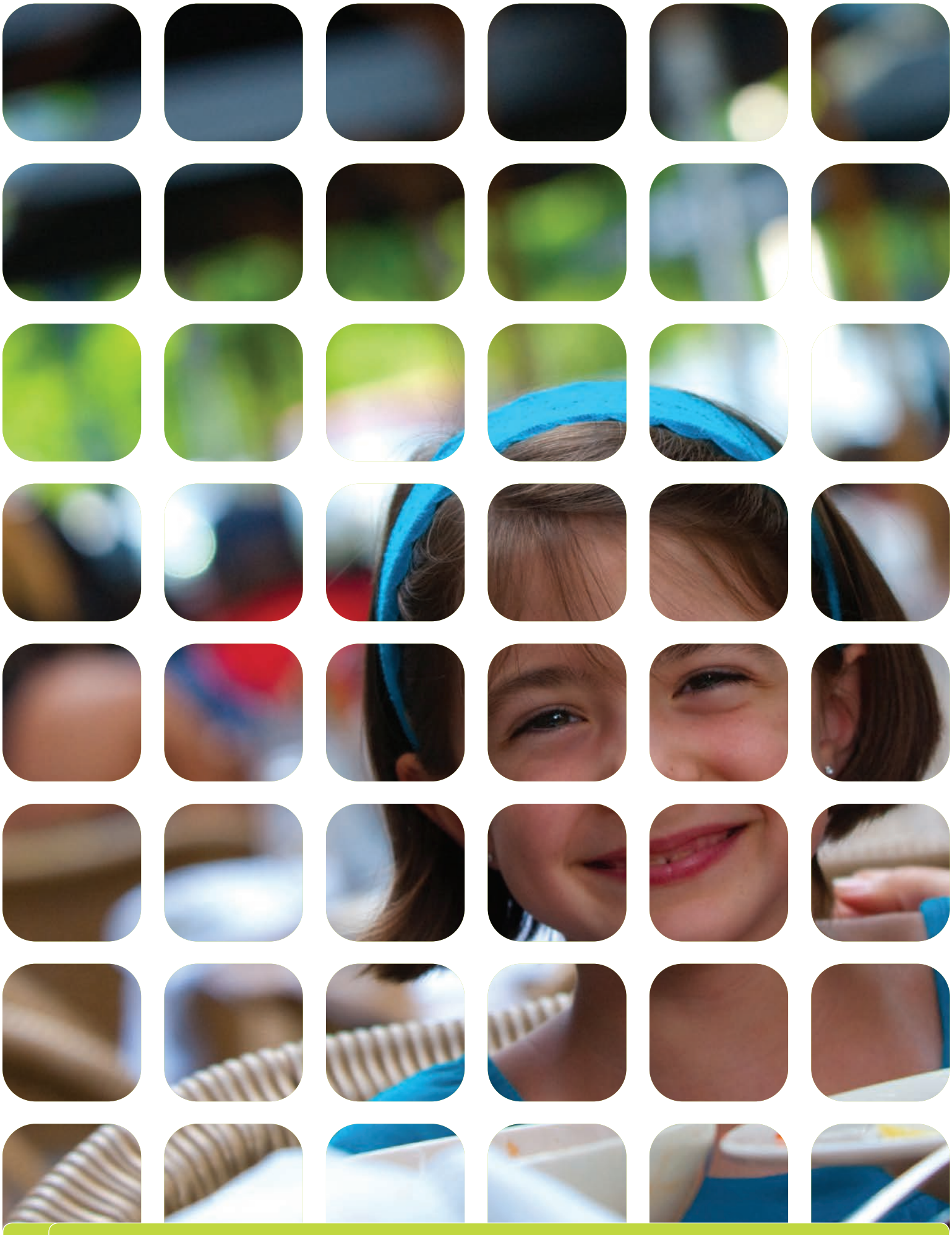
BONDS			
Appropriations	Principal	Interest	Total
Fiscal Year Ending December 31			
2014	$ 233,127	$ 190,865	$ 423,992
2015	237,069	77,018	314,088
2016	241,079	73,008	314,088
2017	1,621,650	59,641	1,681,290
2018	167,726	37,995	205,721
2019	2,405,739	23,903	2,429,641
	$ 4,906,390	$ 462,430	$ 5,368,820

The City is obligated under certain G.O. bonds issued by the Urban Redevelopment Agency. These bonds were issued to repay the principal balance outstanding on a note payable, which was being utilized to finance the purchase of 16.86 acres of land. The total amount represents outstanding G.O. bonds as of December 31, 2013. The interest on the variable rate series is calculated based on the rate at November 1, 2013.

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

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





SECTION 5

DEPARTMENTAL INFORMATION

PERSONNEL POSITION CONTROL

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

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

The 2014 budget includes the addition of three positions. The Municipal Court includes the addition of an Administrative Court Clerk. This position will improve the quality of service and enhance efficiencies of court processes. The Police Department includes the addition of a detective and a crime analyst. The detective position is crucial as the department is severely understaffed in this area. The complexity of crimes continues to grow each year as well as the associated complexities of successfully investigating and prosecution crimes. The addition of the crime analyst position will allow an individual to perform crime analysis functions to better target crime.



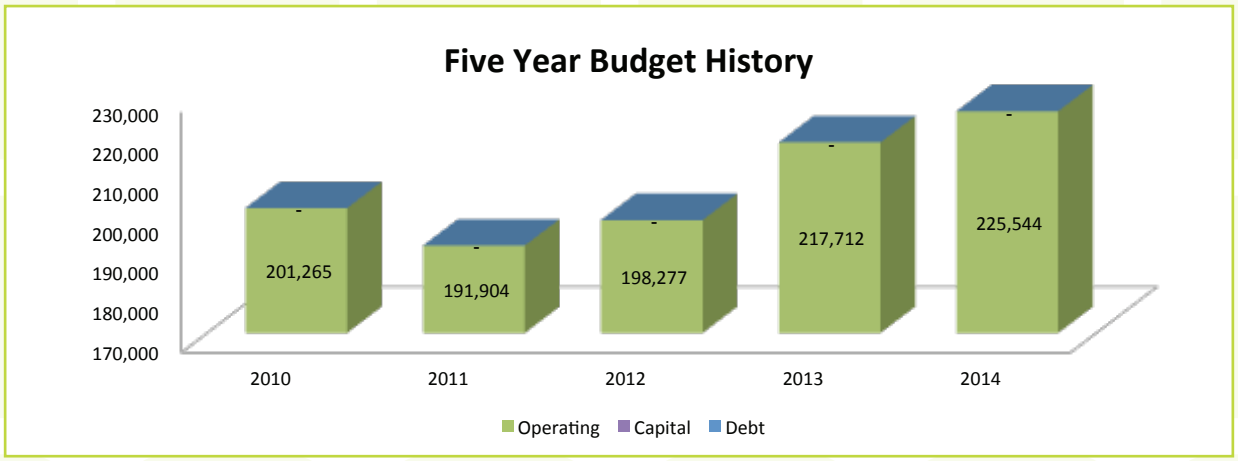
MAYOR & CITY COUNCIL

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.

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Regular Salaries	$ 88,000	$ 88,000	$ 88,000	$ 88,000
Group Insurance	21,544	33,528	33,980	40,962
Social Security	5,024	5,072	5,456	5,456
Medicare	1,175	1,186	1,276	1,276
Prof Svcs	1,117	2,963	3,000	3,000
Technical Svcs	4,662	24	1,000	1,000
Insurance	34,204	40,000	40,000	40,000
Communications	1,902	1,303	6,500	6,500
Printing & Binding	1,335	1,109	3,800	4,800
Travel	4,122	2,069	10,500	10,300
Dues & Fees	2,388	3,000	5,000	4,000
Education & Training	1,635	6,000	6,000	7,050
Supplies	2,505	2,121	4,000	4,000
Food	2,060	4,500	4,500	4,500
Books & Periodicals	314	222	700	700
Small Equipment	5,823	2,113	4,000	4,000
Total Department Expenditures	$ 177,810	$ 193,210	$ 217,712	$ 225,544



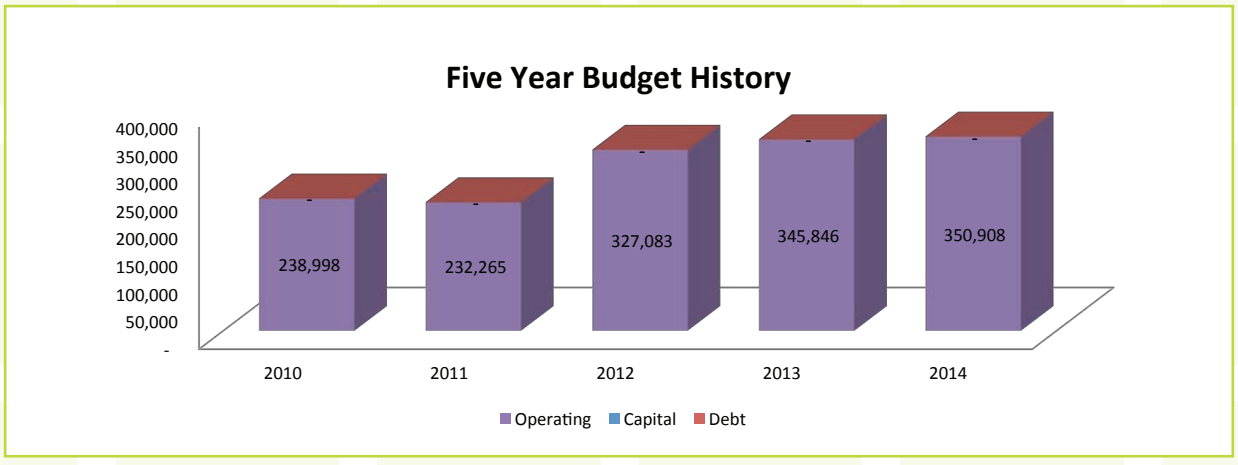
CITY MANAGER

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.

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Regular Salaries	$ 227,128	$ 240,503	$ 240,503	$ 253,758
Group Insurance	23,445	38,441	38,441	28,919
Medicare	3,288	3,498	3,523	3,680
Retirement	34,069	39,351	39,351	41,109
Workers' Compensation	-	-	630	662
Prof Svcs	-	-	500	-
Communications	1,539	1,464	2,950	3,110
Printing & Binding	231	504	800	500
Travel	2,968	893	5,000	6,400
Dues & Fees	4,245	4,440	5,827	2,875
Education & Training	1,390	3,000	3,000	5,800
Supplies	1,581	2,000	2,000	1,700
Food	765	1,472	1,500	1,500
Books & Periodicals	85	24	300	320
Small Equipment	1,152	1,521	1,521	575
Total Department Expenditures	$ 301,886	$ 337,111	$ 345,846	$ 350,908



CITY CLERK

2013 ACCOMPLISHMENTS

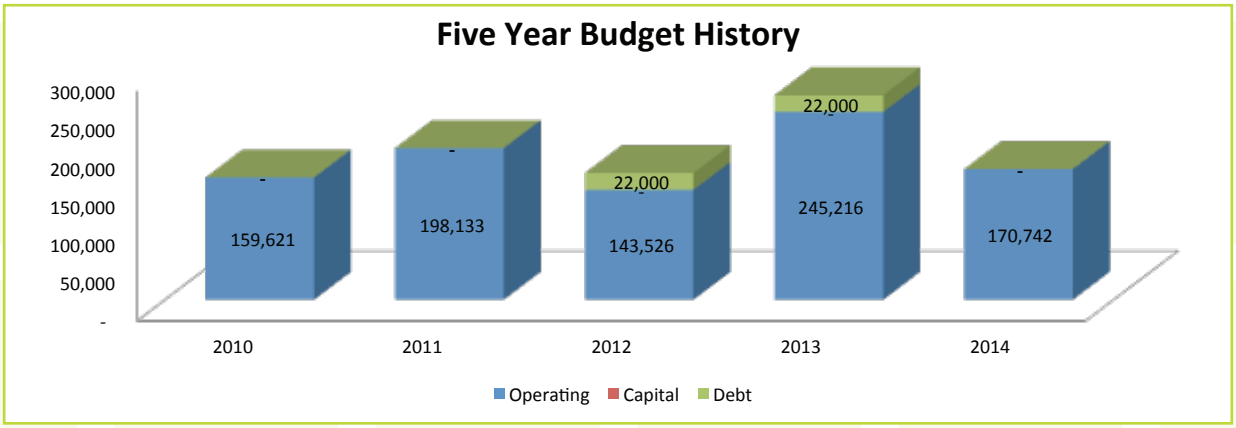
The major accomplishment of the office of the City Clerk for 2013 was transitioning to paperless Council Meetings with iPads in lieu of paper agenda packets – annual savings of over $5,000 for costs associated with agenda production. The City Clerk's office completed and published 58 agenda packets (through October 2013) for City Council and meetings of other boards. The City Clerk's office has processed 541 open records requests through November 11, 2013 and answered 100% of the requests.

2014 GOALS AND OBJECTIVES

- Provide training to all new members of City Boards on Georgia Open Meetings/Open Records Act
- Implement a paperless agenda for all City Boards
- Provide public access to City records through City website
- Implement Records Retention throughout City departments
- Implement Open Records Management system

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

Account Name	2013 Prorata Based on YTD	2013 As Amended	2013 As Amended	2014 Requested
Regular Salaries	$ 85,654	$ 85,654	$ 85,654	$ 88,896
Group Insurance	12,547	13,085	13,085	14,894
Medicare	1,257	1,257	1,257	1,289
Retirement	13,970	13,970	13,970	14,402
Workers' Compensation	-	315	315	331
Prof Svcs	2,931	65,000	65,000	10,000
Technical Svcs	-	29,450	29,450	2,750
Repairs & Maintenance	19,200	19,200	19,200	22,700
Communications	972	1,630	1,630	1,980
Advertising	518	1,000	1,000	1,000
Printing & Binding	-	500	500	500
Travel	2,746	3,580	3,580	3,750
Dues & Fees	-	265	265	265
Education & Training	3,300	3,485	3,485	3,485
Supplies	885	2,000	2,000	1,700
Food	-	400	400	400
Books & Periodicals	-	400	400	400
Small Equipment	1,883	4,025	4,025	2,000
Transfers Out-Debt	22,000	22,000	22,000	-
Total Department Expenditures	$ 167,863	$ 267,216	$ 267,216	$ 170,742



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total number of agendas	N/A [1]	N/A [1]	N/A [1]	70
Total number of sets of summary minutes	N/A [1]	N/A [1]	N/A [1]	69
Total number of sets of minutes adopted	N/A [1]	N/A [1]	N/A [1]	68
Total number of ordinances, resolutions, and proclamations adopted by Council	N/A [1]	N/A [1]	N/A [1]	40
Total number of Intergovernmental Agreements and Contracts adopted by Council	N/A [1]	N/A [1]	N/A [1]	17
Total number of open records requests	N/A [1]	N/A [1]	N/A [1]	425

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
MEETING AGENDAS - Timeliness to Council/Board						
Percentage of agendas sent by 5:00 pm three business days prior to the meeting	N/A [1]	N/A [1]	N/A [1]	45%	50%	50%
Percentage of agendas sent by 7:30 pm three business days prior to the meeting	N/A [1]	N/A [1]	N/A [1]	75%	90%	90%
MEETING AGENDAS - Accuracy of Preview for Council/Board						
Percentage of agendas sent to Council/Board with no substantial changes as compared to version used at meeting	N/A [1]	N/A [1]	N/A [1]	99%	90%	90%
MEETING AGENDAS - Timeliness of Publication						
Percentage of City Council agendas published by 5:00 pm two business days prior to the meeting	N/A [1]	N/A [1]	N/A [1]	90%	50%	50%
Percentage of City Council agendas published by 7:30 pm two business days prior to the meeting	N/A [1]	N/A [1]	N/A [1]	97%	90%	90%
TIMELY RECORDATION OF MEETINGS - SUMMARY MINUTES						
Percentage of summary minutes posted to website within 48 hours of the meeting	N/A [1]	N/A [1]	N/A [1]	94%	95%	95%
ACCURATE RECORDATION OF MEETINGS - ACTION MINUTES						
Percentage of minutes adopted without substantial changes	N/A [1]	N/A [1]	N/A [1]	99%	95%	95%
UNILATERAL ACTION DOCUMENTS: ORDINANCES, RESOLUTIONS, AND PROCLAMATIONS						
Percentage of all adopted ordinances, resolutions, and proclamations digitized and filed within one week of Council action	N/A [1]	N/A [1]	N/A [1]	95%	95%	95%
BILATERAL ACTIONS DOCUMENTS: INTERGOVERNMENTAL AGREEMENTS AND CONTRACTS						
Percentage of all adopted Intergovernmental Agreements and Contracts to other party for full execution within one week of Council action	N/A [1]	N/A [1]	N/A [1]	71%	95%	95%
OPEN RECORDS REQUESTS - INITIAL RESPONSE						
Percentage of open records requests responded to within three days of request	N/A [1]	N/A [1]	N/A [1]	98%	99%	99%

[1] Performance measurements were not implemented until FY 2013.

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.

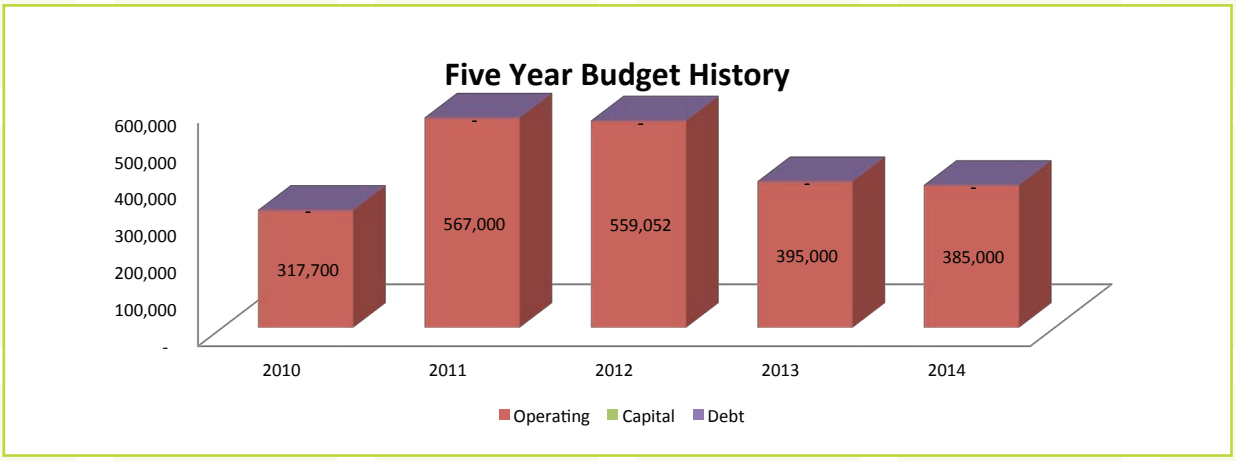
2013 ACCOMPLISHMENTS

The legal department continues to argue the collection of all tax revenues owed to the City; most notably the legislation requiring the transfer of associated bond proceeds and is currently going through the all-important Discovery phase. The Legal department continues to educate various boards and commissions of the City on the new Open Meetings and Open Records Act amendments that guide the operation and process of the boards. Finally, the legal department continues to ensure compliance of the City all state and federal requirements and assisting the Community Development Department with the Zoning Code rewrite. In 2013, the Georgia Supreme Court upheld a Dunwoody ordinance requiring business owners, specifically attorneys, to pay an occupation tax.

2014 GOALS AND OBJECTIVES

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

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Regular Salaries	$ 97,846	-	-	-
Solicitor Salaries	(13,750)	-	-	-
Group Insurance	6,258	-	-	-
Solicitor Grp Ins	(1,595)	-	-	-
Medicare	1,412	-	-	-
Solicitor Medicare	(183)	-	-	-
Retirement	12,240	-	-	-
Solicitor Retirement	(2,049)	-	-	-
Prof Svcs	62,500	57,000	60,000	60,000
Prof Svcs-Legal	271,994	219,885	225,000	225,000
Prof Svcs-Litigation	102,174	110,000	110,000	100,000
Technical Svcs	5,575	-	-	-
Communications	21	-	-	-
Printing & Binding	469	-	-	-
Travel	-	13	-	-
Supplies	179	-	-	-
Food	1,007	1,200	-	-
Total Department Expenditures	$ 544,098	$ 388,098	$ 395,000	$ 385,000



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total number of ordinances and resolutions reviewed	N/A [1]	N/A [1]	N/A [1]	27
Total number of ordinances and resolutions drafted	N/A [1]	N/A [1]	N/A [1]	18
Total number legal opinions rendered - based on count of emails sent to "dunwoodyga.gov" addresses	N/A [1]	N/A [1]	N/A [1]	148
Total number of formal, written legal opinions rendered	N/A [1]	N/A [1]	N/A [1]	6
Total number of contracts reviewed	N/A [1]	N/A [1]	N/A [1]	61
Total number of legal reviews completed	N/A [1]	N/A [1]	N/A [1]	10

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
ORDINANCES AND RESOLUTIONS - TIMELINESS OF REVIEW						
Percentage of ordinances and resolutions reviewed within three business days of receipt	N/A [1]	N/A [1]	N/A [1]	100%	95%	95%
ORDINANCES AND RESOLUTIONS - TIMELINESS OF DRAFTING						
Percentage of ordinances and resolutions (requested by departments) within ten business days of receipt	N/A [1]	N/A [1]	N/A [1]	100%	95%	95%
INFORMAL LEGAL OPINIONS - TIMELINESS OF RENDERINGS						
Percentage of informal legal opinions rendered within three business days	N/A [1]	N/A [1]	N/A [1]	100%	90%	90%
FORMAL LEGAL OPINIONS - TIMELINESS OF RENDERINGS						
Percentage of formal, written legal opinions rendered within ten business days	N/A [1]	N/A [1]	N/A [1]	100%	90%	90%
CONTRACT REVIEW - TIMELINESS						
Percentage of contracts reviewed before distribution with City Council agenda packet	N/A [1]	N/A [1]	N/A [1]	93%	95%	95%
OPEN RECORDS REQUESTS - PROMPT LEGAL REVIEW						
Percentage of legal reviews for City Clerk within five business days	N/A [1]	N/A [1]	N/A [1]	100%	95%	95%

[1] Performance measurements were not implemented until FY 2013.

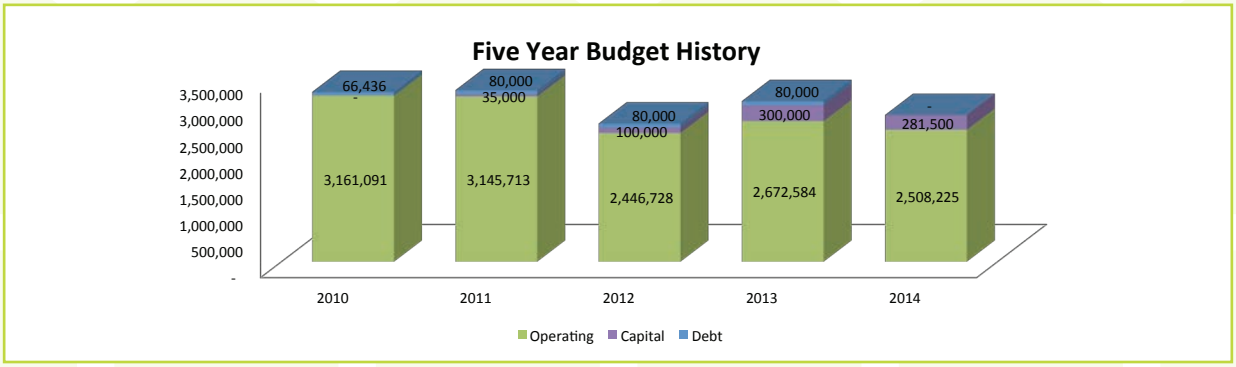
FINANCE & ADMINISTRATION

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.

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Regular Salaries	$ 123,993	$ 127,766	$ 128,707	$ 134,765
Group Insurance	14,462	18,108	19,347	23,501
Medicare	1,688	1,822	1,867	1,955
Retirement	19,255	20,814	20,851	21,832
Workers' Compensation	-	-	315	331
Other Employment Benefits	28,132	14,642	60,250	43,000
Official/Admin Svcs	1,249,997	1,249,997	1,320,060	1,249,997
Prof Svcs	76,617	126,340	126,340	105,236
Technical Svcs	31,435	3,713	31,960	31,900
Repairs & Maintenance	79,141	59,784	101,113	82,313
Rentals	422,004	338,731	539,319	523,420
Insurance	49,876	48,251	59,800	55,000
Communications	5,955	8,400	8,400	8,200
Advertising	519	-	9,500	2,500
Printing & Binding	9,181	3,305	8,900	8,400
Travel	5,438	3,458	5,500	3,500
Dues & Fees	15,620	75,000	75,520	63,920
Education & Training	17,725	7,064	32,500	40,465
Other Purchased Svcs-Other	16,770	21,600	21,600	28,800
Supplies	14,269	9,326	19,500	17,500
Electricity	20,465	19,647	38,000	25,000
Diesel	-	-	10,000	10,000
Food	6,177	6,403	14,280	22,290
Books & Periodicals	1,013	-	2,000	1,500
Small Equipment	14,335	3,551	12,655	2,900
Issuance Costs	300	-	-	-
Transfers Out-Debt	80,000	80,000	80,000	-
Transfers Out-Capital	100,000	300,000	300,000	281,500
Total Department Expenditures	$ 2,404,367	$ 2,547,722	$ 3,048,284	$ 2,789,725



ACCOUNTING DIVISION

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.

2013 ACCOMPLISHMENTS

Accounting Division assisted completion of the CAFR in a timely manner. Most importantly, the CAFR included a "clean" audit report. The Accounting division has continued to document procedures and cross-train employees giving more depth to the department. Additionally, the division was awarded the Government Finance Officers Association (GFOA) Popular Annual Financial Reporting Award ("PAFR") for the City's first publication of its annual Citizens Report.

2014 GOALS AND OBJECTIVES

- Stream line the occupation tax process to increase efficiency
- Continue to utilize card services to reduce the number of physical checks written and in turn reduce the various costs associated with the process
- Improve the grant administration processes with increased communication between the division and other departments

PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total number of invoices	N/A [1]	N/A [1]	3,040	2,008
Total number of payrolls processed	N/A [1]	N/A [1]	27	20
Total number of financial reports	N/A [1]	N/A [1]	12	12
Total number of departments	10	10	12	12

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
INVOICES						
Percentage of invoices paid within 30 days of receipt	N/A [1]	N/A [1]	98%	45%	50%	95%
PAYROLL						
Number of payroll processed within 3 business days of an approved timecard	N/A [1]	N/A [1]	99%	99%	90%	90%
FINANCIAL REPORTS						
Number of monthly financial reports completed by the end of the following month	N/A [1]	N/A [1]	100%	90%	50%	50%
Audited CAFR to be published within 180 days of fiscal year end	4/18/11	4/12/12	5/6/13	N/A	4/30/14	4/30/15
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Pending Review	N/A	Yes	Yes
GFOA Certificate of Achievement in Popular Annual Financial Reporting	N/A [2]	Yes	Pending Review	N/A	Yes	Yes
GFOA Distinguished Budget Award	Yes	Yes	Yes	N/A	Yes	Yes
Percentage of departments within appropriated budget	90%	100%	100%	100%	100%	100%

[1] Performance measurements were not implemented until FY 2012.
[2] PAFR was first prepared by the City for fiscal year 2011.

HUMAN RESOURCES DIVISION

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.

2013 ACCOMPLISHMENTS

In 2013, the Human Resources Department collaborated with the Police Department for the City's second promotional process for the Sergeant position. The process spanned several months, and it included a written exam, an assessment center, and interviews. At the completion of the process, one employee was promoted to the rank of Sergeant. This process also created a register of seven employees who may be considered for future promotional opportunities.

During the summer, we worked with a benefits auditor to complete a comprehensive review of all dependents enrolled in the City's medical plans. In total, an eligibility review of all 111 dependents was conducted, and only one dependent (.90%) did not meet the requirements to verify eligibility for benefits. The estimated annual savings to the City is $6,655 in health care costs.

The Human Resources Department has continued to foster the City's wellness program. The wellness committee was expanded to include two additional members from the Police Department. We had a strong focus on Police Department participation in all facets of the program, and we created a Police Department wellness challenge. It increased engagement in the program and encouraged healthy competition. For the second consecutive year, the City was recognized by the Atlanta Business Chronicle as one of Atlanta's Healthiest Employers; for 2013, the City earned the #5 ranking on the list of small employers.

In the fall, the Human Resources Department will provide all City supervisory staff with legal training on the topics of harassment, discrimination and retaliation. The training will include legal basics as well as key points that are important legal and practical considerations for all City supervisory staff. In addition, all non-supervisory City employees will receive training on the City's harassment, discrimination and retaliation policies.

Other Human Resources accomplishments included publishing the 2013 Employee Handbook, updating all job descriptions, revising the performance appraisal process, and coordinating employee events.

2014 GOALS AND OBJECTIVES

- Promote the employee wellness program and seek to implement new ideas to maintain a culture of wellness at the City
- Conduct ongoing employee training
- Follow insurance trends and choose vendors that will provide the most effective savings to the City without sacrificing customer service

PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total number of new employees	N/A [1]	N/A [1]	9	7
Total number of vacancies	N/A [1]	N/A [1]	9	4
Total number of workers compensation claims filed	N/A [1]	N/A [1]	9	7
Total number of benefit changes	N/A [1]	N/A [1]	19	23

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
NEW EMPLOYEE PROCESSING						
Percentage of new employees processed prior to cutoff for next payroll	N/A [1]	N/A [1]	100%	100%	98%	98%
OPEN POSITIONS						
Percentage of open positions filled within 45 days of vacancy	N/A [1]	N/A [1]	33%	100%	95%	95%
WORKERS COMPENSATION						
Percentage of workers compensation claims filed within 24 hour notice of injury	N/A [1]	N/A [1]	100%	100%	95%	95%
BENEFIT CHANGES						
Percentage of benefit changes processed within 2 business days of request	N/A [1]	N/A [1]	100%	100%	98%	98%

[1] Performance measurements were not implemented until FY 2012.



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.

2013 ACCOMPLISHMENTS

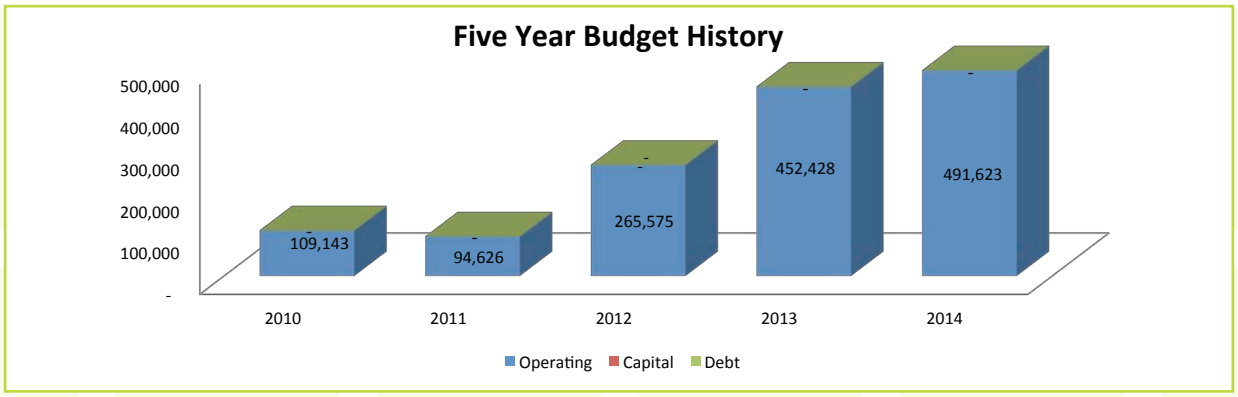
Public Relations and Marketing worked diligently throughout 2013 on a variety of major initiatives. To increase awareness and recognition, Marketing coordinated and promoted half a dozen public meetings educating and informing residents about important 2013 infrastructure projects as well as developing and introducing a Video Spotlight Series highlighting the roles and responsibilities of City departments. In 2013 the Citizen's Pulse Survey initiative was launched to acquire community feedback and insights into City service delivery, direction of Council, etc. The City subscriber database for news and information services more than tripled to more than 10,000 email contacts. The Marketing Division was awarded five 2013 MarCom awards recognizing outstanding achievement in marketing and communications for the division's work on the 2012 Police Department Annual Report, the City of Dunwoody 2012 Popular Annual Financial Report, and the Dunwoody Spotlight Video Series.

2014 GOALS AND OBJECTIVES

The Marketing Department's overall goal is to position Dunwoody as the most preferred community on Atlanta's north side for business, living, and leisure.

- Increase awareness of economic development opportunities in Dunwoody in order to recruit and retain businesses to Dunwoody
- Promote community understanding and engagement to increase civic pride within the City of Dunwoody
- Aid in residential growth by educating and engaging future and new city residents.

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Official/Admin Svcs	$ 182,175	$ 290,275	$ 290,275	$ 298,983
Prof Svcs	22,703	59,799	65,750	40,040
Technical Svcs	3,600	5,000	5,000	15,000
Communications	200	261	5,000	6,000
Advertising	50,155	28,309	52,000	55,000
Printing & Binding	200	3,814	18,000	20,000
Dues & Fees	605	-	3,000	3,000
Supplies	5,478	2,531	9,000	7,000
Food	459	2,500	2,500	5,000
Books & Periodicals	-	-	-	800
Small Equipment	-	1,903	1,903	800
Total Department Expenditures	$ 265,575	$ 394,392	$ 452,428	$ 451,623



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total number of published written content	N/A [1]	N/A [1]	83	68
Total number of internal publications	N/A [1]	N/A [1]	28	43
Total number of press releases	N/A [1]	N/A [1]	33	32
Total number of media inquiries	N/A [1]	N/A [1]	168	164
Total number of news/calendar/event updates completed	N/A [1]	N/A [1]	65	64
Total number of rich content website updates completed	N/A [1]	N/A [1]	24	33
Total number of posts and tweets	N/A [1]	N/A [1]	622	621
Total number of major City initiatives	N/A [1]	N/A [1]	43	51

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
OVERALL WRITTEN CONTENT						
Percentage of written content published substantially error free	N/A [1]	N/A [1]	96%	94%	99%	99%
INTERNAL PUBLICATIONS						
Percentage of internal publications on schedule	N/A [1]	N/A [1]	100%	100%	90%	90%
PRESS RELEASES						
Percentage of hit rate for press releases	N/A [1]	N/A [1]	164%	281%	90%	90%
MEDIA INQUIRIES						
Percentage of media inquiries responsed to within the same day	N/A [1]	N/A [1]	100%	100%	75%	75%
Percentage of media inquiries responsed to within 24 hours	N/A [1]	N/A [1]	100%	100%	99%	99%
WEBSITE CONTENT						
Percentage of months at least two news/calendar/event updates completed	N/A [1]	N/A [1]	133%	89%	95%	95%
Percentage of months at least two rich content website updates completed	N/A [1]	N/A [1]	49%	1650%	95%	95%
SOCIAL MEDIA						
Percentage of months at least two posts and two tweets completed	N/A [1]	N/A [1]	100%	432%	95%	95%
PHOTOGRAPHY						
Percentage of photos of major City initiatives added to City photo directory	N/A [1]	N/A [1]	100%	96%	95%	95%

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 according equal access to all entities seeking to do business with the City of Dunwoody.

2013 ACCOMPLISHMENTS

The Division has successfully led and completed the transfer of the purchasing card program from Bank of America to JP Morgan Chase. One hundred percent of the user staff has been trained and the cards are being utilized. Results achieved include improved increased efficiency in small item purchases and enhanced accountability. The Division has made improvements to post solicitations within three business days of the receipt.

2014 GOALS AND OBJECTIVES

- Receive the Achievement of Excellence in Procurement Award from the National Purchasing Institute
- Increase purchase card usage by 10% to reduce administrative burden of check writing
- Make improvements to processes that result in no more than two addendums per solicitation

PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total number of solicitations	N/A [1]	N/A [1]	12	10
Total number of contracts received	N/A [1]	N/A [1]	12	6

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
SOLICITATIONS - POSTING						
Percentage of solicitations posted within 3 days of receipt of technical specifications	N/A [1]	N/A [1]	75%	100%	95%	95%
SOLICITATIONS - RESPONSES						
Percentage of solicitations receiving 5 or more responses	N/A [1]	N/A [1]	85%	67%	75%	75%
NOTICE TO PROCEED - CONTRACTS						
Percentage of notice to proceed issued within 1 business day of receiving fully executed contract	N/A [1]	N/A [1]	83%	100%	95%	95%

[1] Performance measurements were not implemented until FY 2012.

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.

2013 ACCOMPLISHMENTS

The License & Revenue Department has continued to successfully manage the application and renewal process for business, alcohol, and massage licenses making it more efficient for Dunwoody businesses to renew and pay their taxes. Furthermore, the division has recovered approximately $3,000 in revenue from discovering several unlicensed businesses operating within the City. The Department has continued taking measures to reduce the amount of paper usage by using scanners to eliminate the need for paper copies. Additionally, the License & Revenue Department has successfully maintained a collaborative relationship with the Code Enforcement Department to track down those businesses that have failed to pay their 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. The Customer Satisfaction Survey that was implemented and made available on the City website in 2012 has been successful in providing valuable feedback to the division. Currently the Division has a satisfaction rating of 94.5% in customer service.

2014 GOALS AND OBJECTIVES

- Develop an informational packet to help new Dunwoody businesses be in compliance with all business start-up regulations for the City, County, and State
- Develop an electronic renewal system for occupation tax certificates
- Continue working closely with the Code Enforcement Department to track down businesses that have not paid their taxes
- Continue providing excellent customer service that exceeds expectations
- Continue collections support on past due taxes
- Continue updating the City website licensing page to provide our Dunwoody business owners with the most up to date information and forms

PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total number of renewal applications issued	N/A [1]	N/A [1]	2,358	2,281
Total number of new applications issued	N/A [1]	N/A [1]	349	251

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

[1]Performance measurements were not implemented until FY 2012.

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.

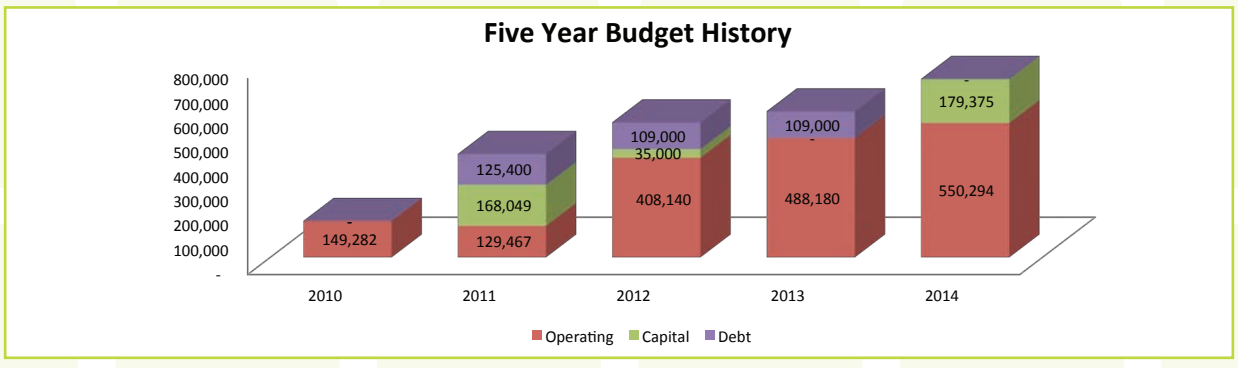
2013 ACCOMPLISHMENTS

During Fiscal Year 2013 the Information Technology Division replaced a total of 54 workstations per the City's Enterprise PC Lifecyle Plan as well as upgrading all ESXi and ESX hosts to the current version of VMware vSphere 5. The Information Technology division also focused on security by deploying encrypted removable media solution or Court Services and the Police Department with the Imation Defender Software Suite. Additionally, the division created and implemented a Disaster Recovery Plan and conducted the City's first PCI/GAP analysis.

2014 GOALS AND OBJECTIVES

- Continue to build a Consolidated, Reliable Infrastructure and Services by improving data center operations and ensuring proper licensing of all City software systems
- Promote a secure and compliant environment by implementing security solutions to bring the City into compliance with various government requirements, also conducting social engineering and training to increase end-user awareness of IT Security best practices
- Improve the City's web and mobile applications presence by redesigning the City's current website and add more "self-help" features to the website to facilitate better ease of use by the public
- Implement technology that continues to promote a catalytic and collaborative environment for City employees.

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Official/Admin Svcs	$ 316,134	$ 294,216	$ 294,216	$ 309,662
Technical Svcs	3,741	15,000	17,400	9,000
Repairs & Maintenance	44,330	120,120	120,120	169,533
Communications	32,124	35,533	40,355	25,239
Printing & Binding	-	-	500	500
Education & Training	50	-	3,250	3,000
Supplies	975	2,227	1,000	650
Books & Periodicals	100	-	-	-
Small Equipment	10,686	11,338	11,338	32,710
Transfers Out-Debt	109,000	109,000	109,000	-
Transfers Out-Capital	35,000	-	-	179,375
Total Department Expenditures	$ 552,140	$ 587,434	$ 597,179	$ 729,669



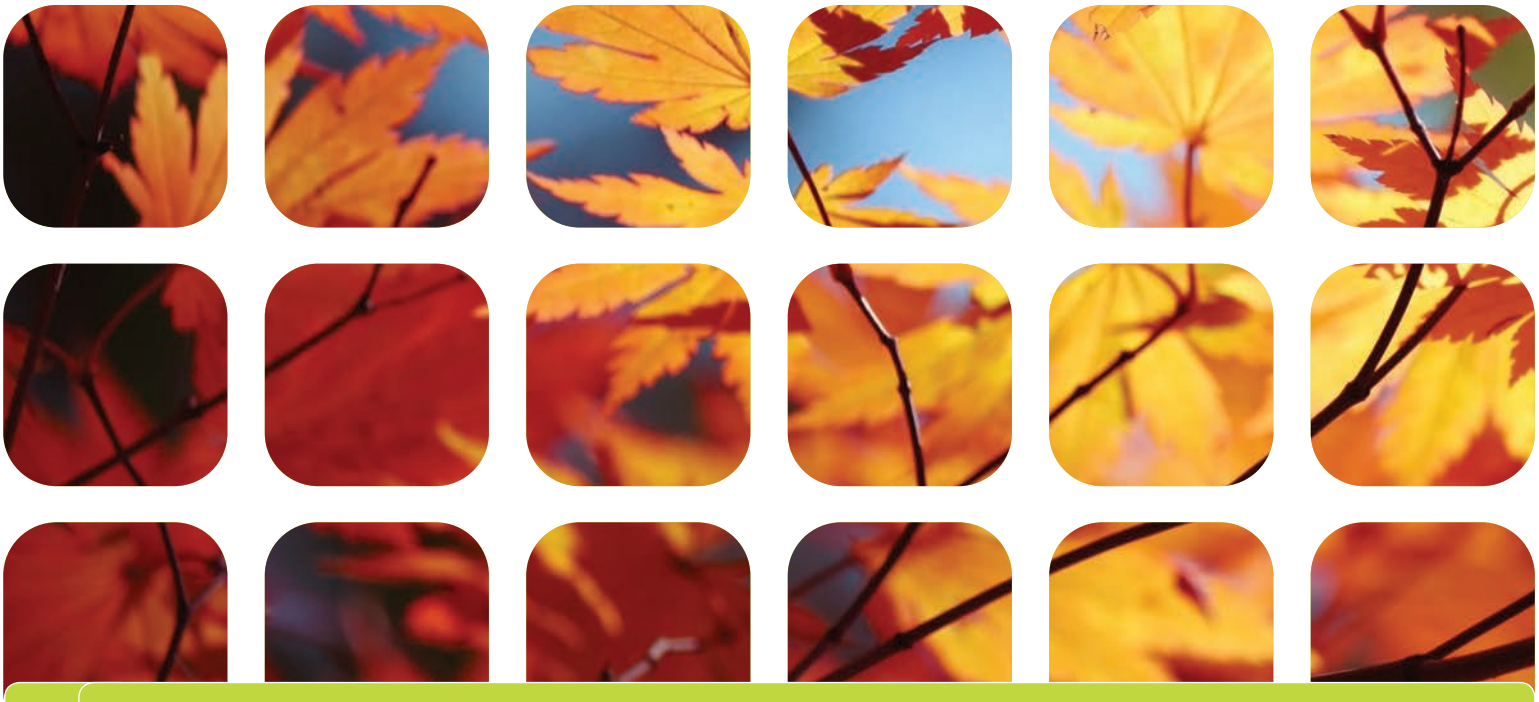
PERFORMANCE MEASURES

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

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
SYSTEM UPTIME						
Percentage of system uptime	N/A [1]	N/A [1]	99%	99%	99%	99%
HELP DESK						
Percentage of help desk tickets resolved	N/A [1]	N/A [1]	98%	99%	99%	99%
Percentage of help desk tickets resolved within defined priority level tiem windows	N/A [1]	N/A [1]	97%	96%	95%	95%
DATA BACKUPS						
Percentage of data backups completed	N/A [1]	N/A [1]	99%	97%	97%	97%
PATCHES AND UPDATES						
Percentage of workstations ensured current deployed patches installed	N/A [1]	N/A [1]	94%	93%	98%	98%
OPEN RECORDS REQUESTS						
Percentage of data collections for open records requests completed within promised schedule	N/A [1]	N/A [1]	100%	100%	99%	99%

[1]Performance measurements were not implemented until FY 2012.



MUNICIPAL COURT

The Municipal Court has jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody, Georgia. Utilizing the most steadfast technology, the Administration of Dunwoody Municipal Court will ensure accuracy of all court records, account for all fines and fees receipted in a transparent manner, and strive to provide expeditious, fair and reliable adjudication of all cases while providing courteous customer service to its customers and community.

MISSION STATEMENT

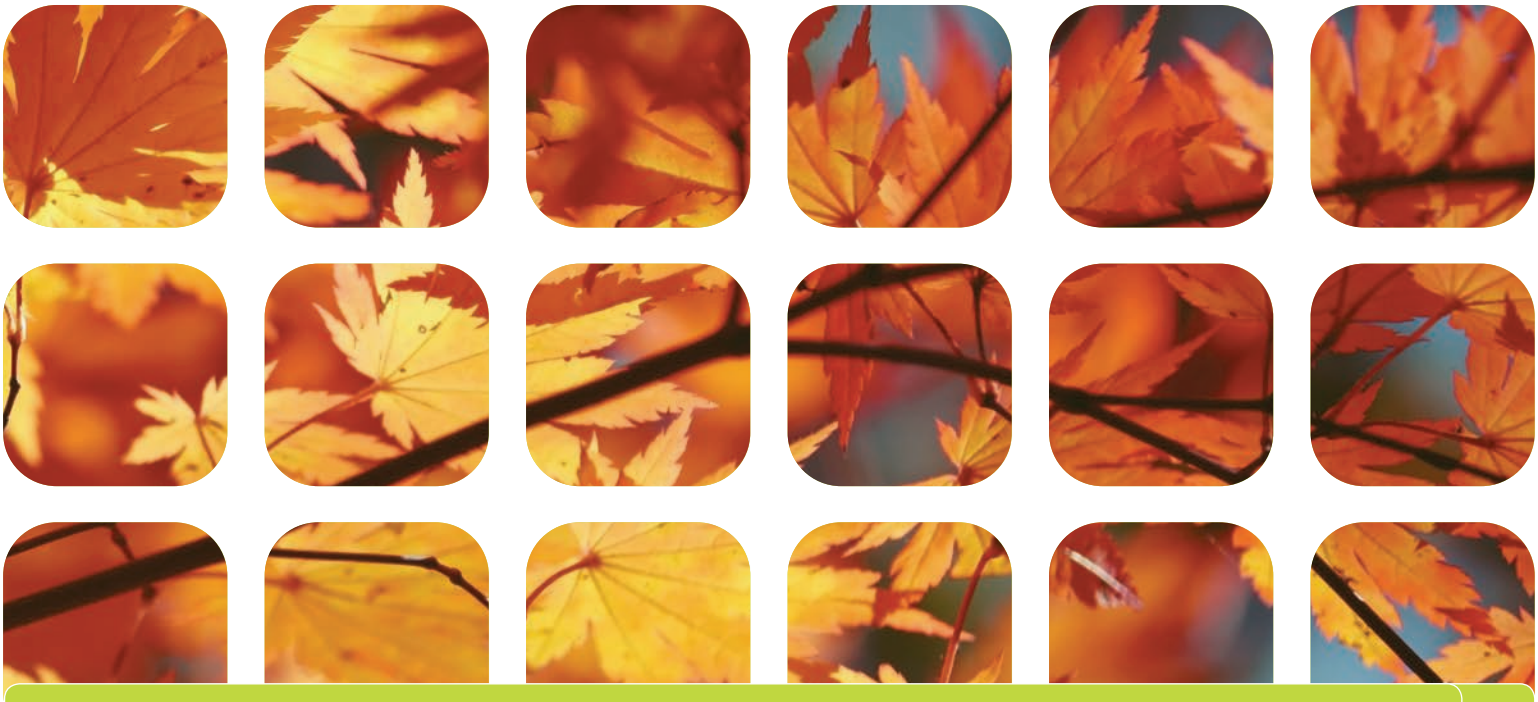
The mission of the Dunwoody Municipal Court is to provide fair and impartial jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody.

2013 ACCOMPLISHMENTS

The Court closed 209 past due citations through our second year of Amnesty which is geared towards individuals with past due traffic citations and or active bench warrants for failing to appear in court. The incentive of the program is to promote lawful driving privileges, settle outstanding violations with the court and reduce arrests. During the two months the program ran, the Court collected $23,701 out of court and through probation services is due to collect $23,091 for a total of $46,792 in fines and fees.

The court partnered with nCourt, a pay-by-phone service that assist Courts in collection measures and reduce in-court foot traffic. Since implementation on May 24, 2013, the court has successfully collected $15,580 utilizing this service and reduced foot traffic by 18%.

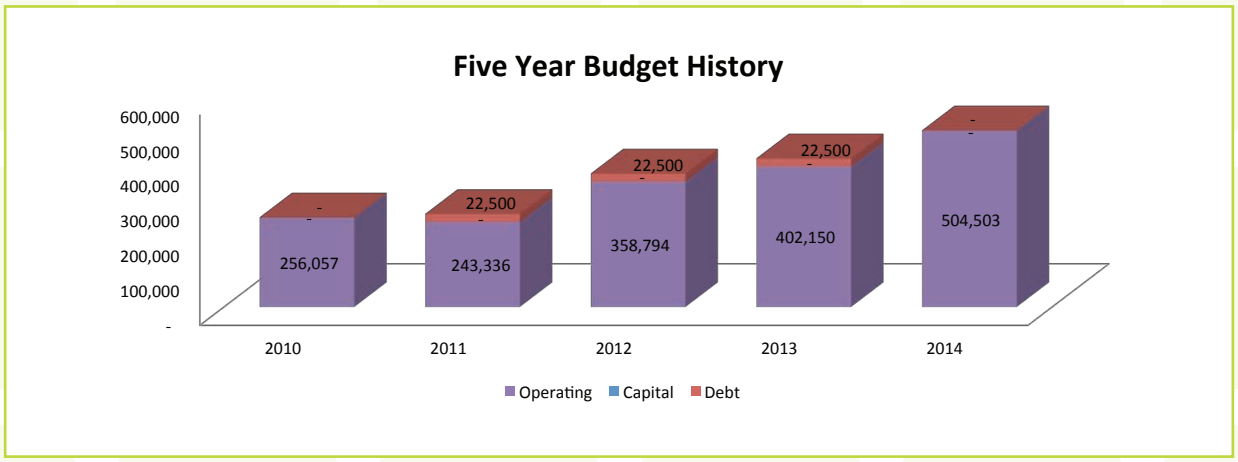
At the end of the second quarter in fiscal year 2013, the Court reported 2,260 failure to appears and dispositions to DDS within then mandated 10 day requirement with 99% successfully reporting without errors. Additionally, the Court successfully reported 100% of its criminal records after disposition updating 433 criminal histories by the end of the second quarter in fiscal year 2013.



2014 GOALS AND OBJECTIVES

- Staff will continue mandated municipal clerk trainings and future developmental training opportunities
- Continue to report records electronically with the Department of Driver Services within 10 days of disposition
- Continue to update Computerized Criminal Histories through GCIC within 30 days of disposition
- Implement INCODE auto court notification call system to enhance customer relations.
- Research self-check-in processes through automation

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Regular Salaries	$ 130,836	$ 135,657	$ 139,917	$ 185,589
Solicitor Salaries	13,750	-	-	-
Overtime Salaries	4,012	3,233	6,000	6,500
Group Insurance	17,953	25,444	25,576	37,891
Solicitor Grp Ins	1,595	-	-	-
Medicare	1,852	2,005	2,005	2,691
Solicitor Medicare	183	-	-	-
Retirement	18,446	22,377	22,399	30,065
Solicitor Retirement	2,049	-	-	-
Workers' Compensation	-	-	945	1,324
Prof Svcs	33,775	34,020	43,000	46,550
Prof Svcs-Court Solicitor	54,450	61,080	92,000	100,000
Prof Svcs-Public Defender	3,392	3,860	8,350	8,000
Technical Svcs	16,625	16,107	17,900	32,550
Repairs & Maintenance	15,175	3,120	14,000	16,050
Rentals	1,840	326	4,000	4,000
Communications	2,882	3,927	4,000	4,000
Printing & Binding	842	662	500	1,000
Travel	2,988	568	5,050	5,000
Dues & Fees	315	341	900	805
Education & Training	1,258	1,560	4,950	5,000
Supplies	5,630	4,495	5,250	5,250
Food	1,025	1,225	1,800	2,300
Books & Periodicals	378	-	600	600
Cash Over & Short	(4)	-	-	-
Small Equipment	1,615	613	3,008	9,338
Transfers Out-Debt	22,500	22,500	22,500	-
Total Department Expenditures	$ 355,362	$ 343,120	$ 424,650	$ 504,503



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total number of arraignments	N/A [1]	N/A [1]	81 [3]	6,349
Total number of trials	N/A [1]	N/A [1]	12 [3]	174
Total number of closed/disposed cases filed	N/A [1]	N/A [1]	7,377	9,024
Total number of docket closures	N/A [1]	N/A [1]	93	81
Total number of customer issues communicated via email	N/A [1]	N/A [1]	766	513
Total number of citations filed	N/A [1]	N/A [1]	7,788	7,324
Total number of FTAs	N/A [1]	N/A [1]	1,206	1,000
Total number of dispositions and FTAs	N/A [1]	N/A [1]	3,869	3,917

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
SCHEDULING						
Percentage of arraignments scheduled within 60 days of receipt	N/A [1]	N/A [1]	100%	79%	99%	99%
Percentage of trials scheduled within 60 days of arraignment	N/A [1]	N/A [1]	100%	100%	99%	99%
DISPOSITIONS						
Percentage of disposed cases filed with the court	N/A [1]	N/A [1]	95%	73%	85%	85%
DOCKET CLOSURES						
Percentage of docket closures processed within 3 business days of court	N/A [1]	N/A [1]	91%	59%	95%	95%
CUSTOMER SERVICE						
Percentage of customer service emails responded to within 24 hours (dunwoody.courts email)	N/A [1]	N/A [1]	100%	100%	99%	99%
Percentage of citation imports electronically filed within 24 hours of issuance	N/A [1]	N/A [1]	N/A [2]	99%	85%	85%
REPORTING						
Percentage of FTAs processed within 48 hours of missed court date	N/A [1]	N/A [1]	100%	100%	99%	99%
Percentage of dispositions and FTAs reported within 10 days to DDS	N/A [1]	N/A [1]	98%	100%	99%	99%
Percentage of dispositions and FTAs reported to DDS that contain errors	N/A [1]	N/A [1]	2%	100%	95%	95%
Percentage of CCHs completed within 30 days of disposition	N/A [1]	N/A [1]	100%	100%	99%	99%

[1] Performance measurements were not implemented until FY 2012.

[2] Certain performance measurements were not implemented until FY 2013.

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

POLICE DEPARTMENT

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 trans- parent 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.

2013 ACCOMPLISHMENTS

The Dunwoody Police Department implemented the Crime Response Team in 2013. This team consists of one sergeant and three officers whose primary task is to respond to citizens' traffic complaints and crime complaints through the use of Data Driven Approaches to Crime and Traffic Safety. Through July 31st, Part 1 crime in Dunwoody is down 9.2 %.

As of August 1, 2013 the department has made 1,333 physical arrests, issued 5,254 citations, and completed 1,642 accident reports and 3,689 incident reports.

The Police Department implemented a prescription medication drop box program for unneeded and unwanted prescription medicine for citizens to safely dispose of these medications. The department continued to provide services to our community by means of the Car-Fit program for senior citizens whereby officers assure the proper and safe seating of seniors for vehicle operations and the Child Safety Seat Check program and Child Safety Seat Brochure whereby officers and civilian staff members teach parents to properly choose and install child seats in vehicles.

The Police Department demonstrated its commitment to victim assistance by expanding the Domestic Assault Response Team (D.A.R.T.) program whereby in all domestic violence assault cases, an officer is assigned to respond to the incident location and meet with the victim within 24 hours to assure the victim is aware of their rights under the law and to prevent the reoccurrence of violence within the home.

The department also participated in the Operation Pill Drop program in partnership with the DEA whereby citizens brought unused or unneeded prescription medications to the Department for safe disposal. 200 pounds of unused and unneeded drugs were safely disposed of in 2013.

The Department has aggressively participated in the targeting of "pill mills" through coordination of efforts with the DEA and other agencies. The reduction in the abuse of prescription drugs is recognized as a method of reducing crime and addictive behaviors in our community.

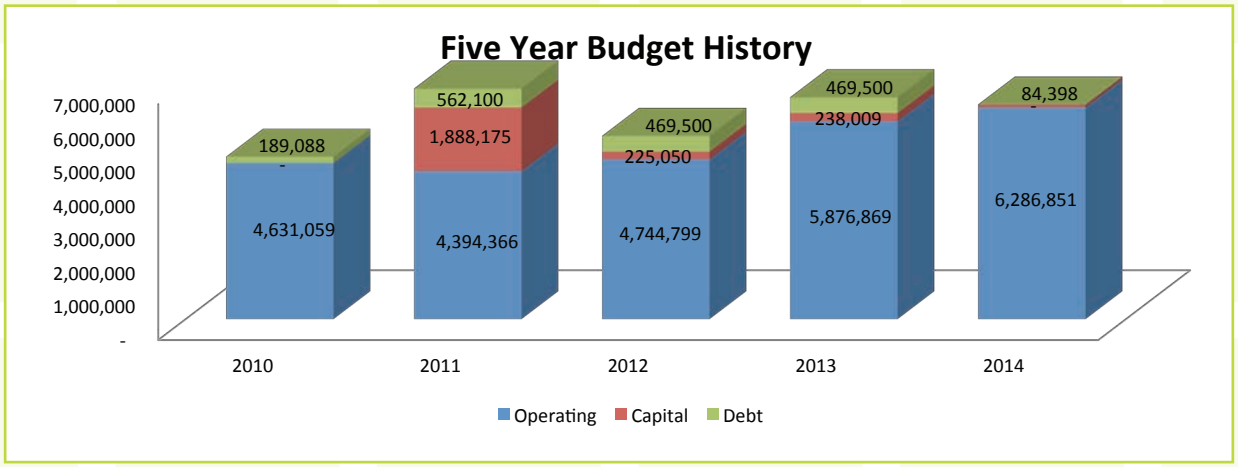
The Police Department continued its commitment toward the concepts of Community Policing by hosting a Citizens Police Academy and participating in 12 Homeowners Association and Neighborhood Watch meetings.

2014 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 the citizens of Dunwoody. This will be accomplished by:

- Continued community policing efforts
- Continued community outreach and crime prevention efforts
- Implementation of a Crime Analyst / Certification Manager position
- Reduce Part I Crime by 5% by using directed patrols and the Crime Response Team to implement Data-Drive Approaches to Crime and Traffic Safety (DDACTS)
- Expand operational effectiveness.

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Regular Salaries	$ 2,746,389	$ 2,932,788	$ 3,098,528	$ 3,322,541
Overtime Salaries	293,795	207,417	306,813	325,136
Group Insurance	491,150	654,557	734,166	798,582
Medicare	41,873	45,934	49,303	52,892
Retirement	450,243	489,886	518,724	556,675
Workers' Compensation	72,350	124,300	124,300	115,723
Other Employee Benefits	24,000	-	-	-
Prof Svcs	11,312	16,747	92,000	17,000
Technical Svcs	28,685	35,400	35,400	30,760
Repairs & Maintenance	232,015	264,056	264,056	306,181
Rentals	6,282	4,534	12,100	12,100
Insurance	63,384	65,483	79,761	77,357
Insurance Claims	112	-	-	-
Communications	62,847	68,120	68,120	77,607
Advertising	17	552	2,500	2,500
Printing & Binding	1,385	273	5,440	5,440
Travel	44,212	21,606	37,760	39,000
Dues & Fees	6,723	10,360	10,360	10,480
Education & Training	18,275	27,330	27,330	36,280
Other Purchased Svcs-Other	25	-	-	-
Supplies	94,589	110,505	110,505	102,463
Gasoline	233,652	225,480	240,000	255,000
Food	4,448	2,318	6,000	6,000
Books & Periodicals	2,492	1,321	2,500	2,500
Cash Over & Short	45	-	-	-
Small Equipment	82,485	45,102	51,203	134,634
Transfers Out-Debt	469,500	469,500	469,500	-
Transfers Out-Capital	225,050	238,009	238,009	84,398
Total Department Expenditures	$ 5,707,335	$ 6,061,578	$ 6,584,378	$ 6,371,249



PERFORMANCE MEASURES

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WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Population: 76,276 - Using 2010 census				
Total number of traffic complaints	N/A [1]	N/A [1]	N/A [1]	25
Total number of media inquiries	N/A [1]	N/A [1]	N/A [1]	157
Total number of workers compensation filings	N/A [1]	N/A [1]	N/A [1]	3
CALLS FOR SERVICE				
Alarm Calls	4,139	4,061	4,317	3,831
Forgery Calls	475	415	545	483
Domestic Calls	684	694	681	528
Total number of calls	30,951	34,556	54,692	45,199
UNIFORM CRIME REPORT				
Homicide	4	1	1	1
Rape	8	2	4	3
Armed Robbery	50	50	28	32
Aggravated Assault	42	36	12	14
Burglary	241	223	272	180
Larceny	1,331	1,370	1,552	1,085
Motor Vehicle Theft	118	95	111	52
Total number of crimes	1,794	1,777	1,980	1,367
Total number of violent crimes	104	89	45	50
Total number of property crimes	1,690	1,688	1,935	1,317

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
TRAFFIC COMPLAINTS - RESPONSIVE TO COMMUNITY NEEDS						
Percentage of traffic complaints responded to by deploying resources to the area within 24 hours of report	N/A [1]	N/A [1]	N/A [1]	88%	90%	90%
RESPONSES TO CALLS FOR SERVICE						
Average police response time to Priority 1 calls (in seconds)	N/A [1]	N/A [1]	N/A [1]	264	300	300
Average police response time to all calls (in seconds)	N/A [1]	N/A [1]	N/A [1]	358	360	360
OFFICERS AVAILABLE TO RESPOND						
Percentage of calls for which officers are available to respond	N/A [1]	N/A [1]	N/A [1]	74%	80%	80%
MEDIA INQUIRIES - TIMELY RESPONSE TO INQUIRIES						
Percentage of media inquiries responded to within same business day	N/A [1]	N/A [1]	N/A [1]	99%	75%	75%
UNIFORM CRIME REPORT						
Maintain a UCR violent crime rate less than half the average for similar areas (suburban, within MSA)	N/A [1]	N/A [1]	N/A [1]	1.40	1.24	1.24
Reduce the UCR property crime rate to the average for similar areas (suburban, within MSA)	N/A [1]	N/A [1]	N/A [1]	38.10	25.50	25.50
INVESTIGATIONS - CLEARANCE RATES FOR CRIMES AGAINST PERSONS						
Percentage of homicide cases cleared	N/A [1]	N/A [1]	N/A [1]	100%	50%	50%
Percentage of rape cases cleared	N/A [1]	N/A [1]	N/A [1]	33%	50%	50%
Percentage of armed robbery cases cleared	N/A [1]	N/A [1]	N/A [1]	31%	50%	50%
Percentage of aggravated assault cases cleared	N/A [1]	N/A [1]	N/A [1]	64%	50%	50%
Percentage of reported Part 1 Violent Crimes cleared	N/A [1]	N/A [1]	N/A [1]	42%	50%	50%
INVESTIGATIONS - CLEARANCE RATES FOR CRIMES AGAINST PROPERTY						
Percentage of burglary cases cleared	N/A [1]	N/A [1]	N/A [1]	8%	20%	20%
Percentage of larceny cases cleared	N/A [1]	N/A [1]	N/A [1]	26%	20%	20%
Percentage of motor vehicle theft cases cleared	N/A [1]	N/A [1]	N/A [1]	13%	20%	20%
Percentage of Part 1 Property Crimes cleared	N/A [1]	N/A [1]	N/A [1]	23%	20%	20%

[1] Certain performance measurements were not implemented until FY 2013.

E911 (GENERAL FUND)

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Transfers to E911	$ 164,571	$ 126,419	$ 368,096	$ 251,655
Total Department Expenditures	$ 164,571	$ 126,419	$ 368,096	$ 251,655

PUBLIC WORKS & STORMWATER

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.

2013 ACCOMPLISHMENTS

Transportation

Over 1 ½ miles of sidewalks were constructed in 2013 bringing the total sidewalk mileage constructed since incorporation to over 5 miles. The City also worked with other state and local agencies to improve signal timing and communications on all of its major corridors. The City continued progress on the North Peachtree at Tilly Mill intersection improvement by completing the final design and acquiring the necessary easements and right of way on over half of the parcels. Design work began on intersection improvement projects at two additional locations: Mount Vernon Road at Vermack Road and Chamblee Dunwoody Road at Spalding Drive.

Maintenance

In 2013, the City continued to increase its investment in paving to improve the condition of Dunwoody streets. Over 18 centerline miles of roadway on 43 different streets were resurfaced based on priorities set by the 2009 Citywide Pavement Condition Assessment. The City also began an update of pavement conditions by reassessing the conditions of all city streets. The City completed over 1,000 maintenance requests for repairs to streets, sidewalks, drainage structures, signals and signs and right of way maintenance.

Stormwater

Public Works completed over 35 stormwater repair and replacement projects and cleaned and performed video inspections on over 70 stormwater pipes. The stormwater utility continued to achieve satisfactory compliance with requirements of its permit to discharge stormwater.

2014 GOALS AND OBJECTIVES

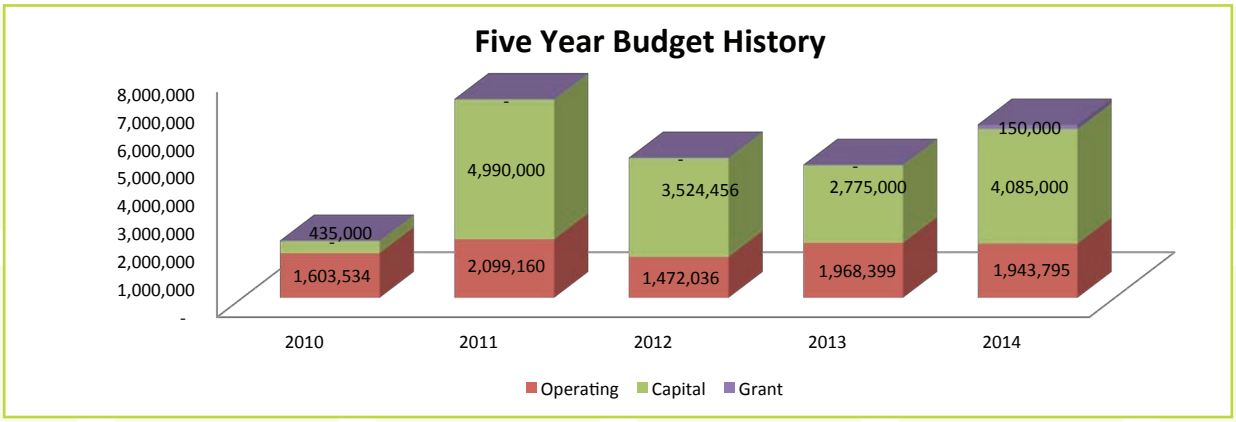
- Continue to implement the 5-year capital paving plan
- Continue sidewalk improvements guided by the sidewalk improvement policy
- Complete construction of the Dunwoody Village Parkway Main Street project
- Complete construction for the Kingsley Elementary Safe Routes to School project
- Begin construction of the Tilly Mill Road and North Peachtree Road intersection project
- Begin right of way acquisition for the Mount Vernon Road at Vermack Road intersection project
- Complete paving, pedestrian and bicycle improvements on Chamblee Dunwoody Road between Cambridge Drive and Valley View Road
- Improve communications and traffic signal remote monitoring capability
- Complete final design of intersection improvements for Chamblee Dunwoody Road at Spalding Drive
- Initiate concept design for at least one other Tier 1 intersection project in the CTP
- Continue implementation of the stormwater capital improvement plan

PUBLIC WORKS – ADMINISTRATION

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Regular Salaries	-	$ 44,000	-	$ 112,808
Group Insurance	-	3,588	-	21,189
Medicare	-	473	-	1,636
Retirement	-	1,889	-	18,275
Workers' Compensation	-	-	-	331
Official/Admin Svcs	280,000	255,000	255,000	255,000
Prof Svcs	5,950	-	80,000	65,000
Tree Fund Expenses	20,142	8,100	-	92,534
Technical Svcs	13,666	2,400	2,400	2,400
Repairs & Maintenance	17,000	-	23,300	23,300
Insurance Claims	-	-	3,000	3,000
Communications	156	1,067	300	1,400
Advertising	2,204	-	1,000	1,000
Printing & Binding	48	1,464	750	750
Travel	33	32	-	1,323
Education & Training	-	1,428	-	800
Supplies	483	502	1,000	1,000
Electricity	438,981	435,828	485,000	485,000
Books & Periodicals	-	-	-	249
Small Equipment	-	4,317	3,415	-
Total Department Expenditures	$ 778,663	$ 760,088	$ 855,165	$ 1,086,995

PUBLIC WORKS – MAINTENANCE

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Prof Svcs	$ 871	$ 12,764	$ 54,550	-
Repairs & Maintenance	$ 624,904	$ 523,562	$ 801,800	$ 796,800
Insurance Claims	$ 1,019	$ 1,944	-	-
Supplies	$ 66,579	$ 44,686	$ 50,000	$ 60,000
Transfers Out-Capital	$ 3,524,456	$ 2,475,000	$ 2,775,000	$ 4,085,000
Transfers to Grants Fund	-	-	-	$ 150,000
Total Department Expenditures	$ 4,217,829	$ 3,057,956	$ 3,681,350	$ 5,091,800



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total amount of funded resurfacing	N/A [1]	N/A [1]	$ 2,540,000	$ 1,900,000
Total amount of funded sidewalks	N/A [1]	N/A [1]	$ 1,150,000	$ 1,000,000
Total number of priority one work orders	N/A [1]	N/A [1]	93	92
Total number of winter storms requiring response	N/A [1]	N/A [1]	0	0
Total tonage of material on hand for winter storm response	N/A [1]	N/A [1]	20 tons	20 tons
Total number of funded stormwater projects	N/A [1]	N/A [1]	$ 785,000	$ 785,000

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
PAVING						
Percentage of funded resurfacing completed by end of October	N/A [1]	N/A [1]	88%	86%	95%	95%
SIDEWALKS						
Percentage of sidewalk projects initiated to utilize funds within the fiscal year	N/A [1]	N/A [1]	42%	68%	90%	90%
WORK ORDERS						
Percentage of priority one work orders (hazardous issues) addressed within 24 hours of report	N/A [1]	N/A [1]	100%	100%	95%	95%
WINTER STORM RESPONSE						
Percentage of incidents response team mobilized within 3 hours of snowfall	N/A [1]	N/A [1]	N/A [2]	N/A [3]	95%	95%
STORMWATER IMPROVEMENTS						
Percentage of budgeted stormwater improvements made within the fiscal year	N/A [1]	N/A [1]	111%	203%	90%	90%

[1] Performance measurements were not implemented until FY 2012.
[2] There were no snowfall incidents in FY2012 that required the response team.
[3] There were no snowfall incidents in FY2013 that required the response team.

PARKS & RECREATION

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.

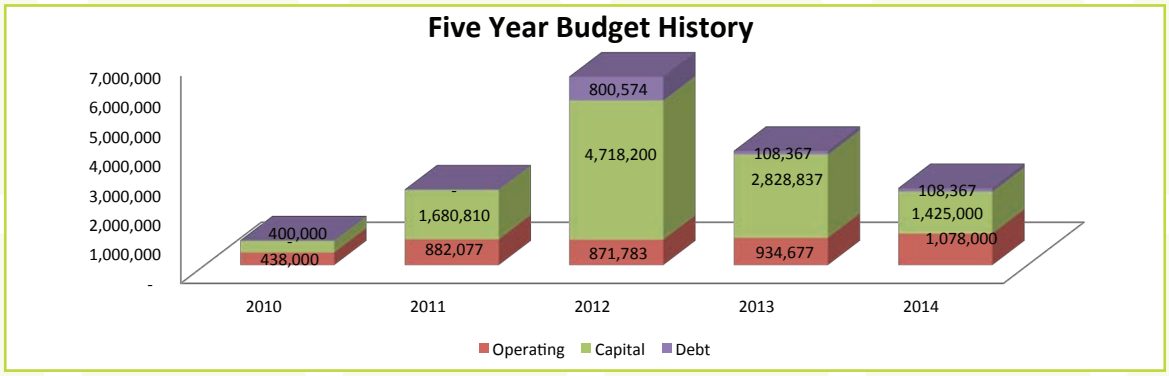
2013 ACCOMPLISHMENTS

In 2013 the City of Dunwoody accomplished several goals and objectives and began projects outlined in the Parks and Greenspace Master Plan. The City instituted the Facility Improvement Partnership Program with all its affiliated Recreation Partners. It replaced the roof on the North DeKalb Cultural arts Center. The City completed construction of Phase I of the Brook Run Trail and completed the design of Phase II and awarded a contract for its construction. The City hosted 2 Successful Movie in the Park Events, a Memorial Day Event a Veteran's Day Event, and our first Wheelapalooza. It completed construction of Georgetown Park, the first new park facility for the City. The City also partnered with the Dunwoody Preservation Trust to begin the rehabilitation of the Donaldson-Bannister Farm. It also contracted Forsite Group to design the new dog park facility at Brook Run Park.

2014 GOALS AND OBJECTIVES

- Complete Phase II of BRP Trail
- Begin Construction of the Parks in the 19 acres of Project Renaissance
- Nancy Creek Trail concept plans and preliminary engineering
- Replace Windwood Hollow Park Playground
- Begin rehabilitation of Donaldson-Bannister Farm

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Official/Admin Svcs	$ 150,000	$ 125,000	$ 125,000	$ 125,000
Prof Svcs	22,498	2,400	2,000	10,000
Technical Svcs	12,697	-	-	-
Repairs & Maintenance	498,734	504,835	544,988	650,000
Rentals	1,850	-	2,000	2,000
Insurance	24,266	26,000	32,100	32,100
Communications	1,310	727	1,500	1,500
Advertising	1,065	-	-	-
Dues & Fees	400	-	400	400
Supplies	46,034	30,068	80,000	93,000
Utilities	100,633	106,017	138,000	156,000
Food	181	-	-	-
Small Equipment	12,115	-	8,689	8,000
Transfers Out-Debt	800,574	108,367	108,367	108,367
Transfers Out-Capital	4,718,200	2,347,000	2,828,837	1,425,000
Total Department Expenditures	$ 6,390,557	$ 3,250,414	$ 3,871,881	$ 2,611,367



PERFORMANCE MEASURES

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

WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total number of work orders	N/A [1]	N/A [1]	99	68
Total number of emergency work orders	N/A [1]	N/A [1]	22	22
Total number of park maintenance or improvement request from partners	N/A [1]	N/A [1]	50	49
Total number of recreation partners	N/A [1]	N/A [1]	8	8
Total number of rental requests	N/A [1]	N/A [1]	51	68
Total number of funded park improvement projects	N/A [1]	N/A [1]	N/A [2]	$ 570,000

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
WORK ORDERS						
Percentage of work orders responded to within 48 hours	N/A [1]	N/A [1]	100%	100%	95%	95%
EMERGENCY WORK ORDERS						
Percentage of emergency work orders completed within 24 hours	N/A [1]	N/A [1]	100%	100%	99%	99%
RECREATION PARTNER WORK ORDERS						
Percentage of park maintenance or improvement requests from partners responded to within 48 hours of report	N/A [1]	N/A [1]	100%	100%	95%	95%
COORDINATION WITH RECREATION PARTNERS						
Percentage of weekly outreach and communication conducted with the recreation partners	N/A [1]	N/A [1]	100%	100%	95%	95%
PAVILION AND FACILITY RENTALS						
Percentage of rental requests included/denied within 20 days of complete application	N/A [1]	N/A [1]	100%	100%	90%	90%
PARK IMPROVEMENTS						
Percentage of budgeted park improvements made within the fiscal year	N/A [1]	N/A [1]	N/A [2]	67%	68%	68%

[1] Performance measurements were not implemented until FY 2012.
[2] Performance measurements were not implemented until FY 2013.

COMMUNITY DEVELOPMENT

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.

2013 ACCOMPLISHMENTS

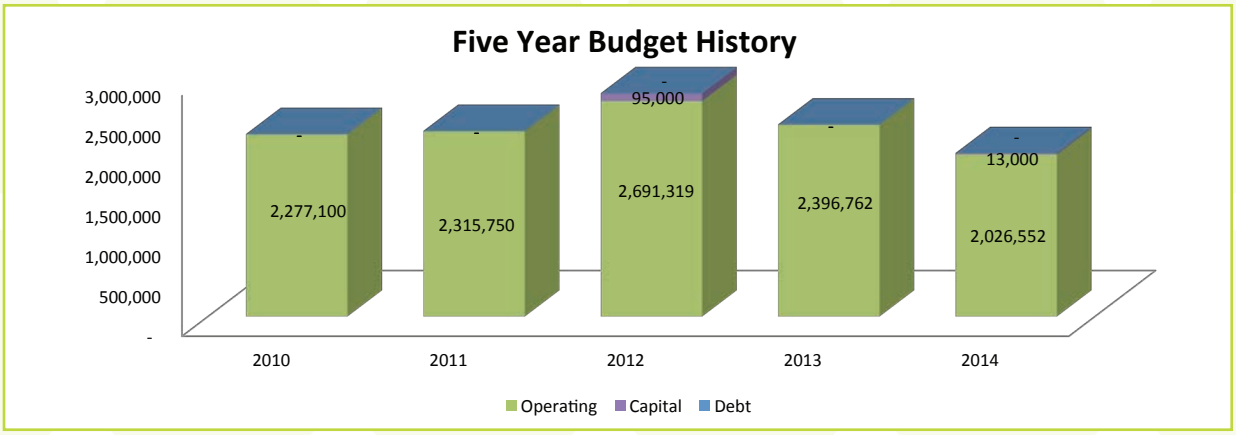
The Department continues to implement a variety of major projects outlined in the City's Planning Comprehensive/Master Planning documents. One key item is the zoning code rewrite, of which staff has completed approximately 95% of the Draft Zoning Code Rewrite Text. Another critical accomplishment was the approval of the preliminary plat for Project Renaissance. Additionally, the Department implemented Fire Plan Review and Inspections related to new building permits. Another major project was the acquisition of new aerial imagery for updating our Geographic Information System (GIS).

From a code accomplishments perspective, the department continued to proactively conduct inspections and completed several sweeps that identified and addressed over 510 code violations.

2014 GOALS AND OBJECTIVES

- Implement the new Zoning & Land Development Code
- Receive ARC Gold Green Communities Certification
- Draft and adopt design guidelines for character areas
- Adopt the Sustainability Plan
- Continue Apartment Sweeps Program
- Continue Implementation of the Master Plans

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Official/Admin Svcs	$ 2,007,069	$ 1,852,000	$ 1,852,000	$ 1,587,000
Prof Svcs	217,429	174,374	274,950	160,000
Technical Svcs	35,289	44,486	129,600	105,000
Repairs & Maintenance	43,350	83,320	83,320	128,120
Rentals	5,224	2,645	-	-
Insurance Claims	128	-	-	-
Communications	2,384	3,192	3,532	3,532
Advertising	18,364	6,735	18,000	18,000
Printing & Binding	1,933	1,588	2,000	2,000
Travel	237	-	3,000	3,000
Dues & Fees	8,705	1,380	2,250	1,900
Education & Training	2,710	-	1,500	1,500
Supplies	19,440	11,500	11,500	11,500
Food	3,272	689	1,000	1,000
Books & Periodicals	-	68	2,500	2,500
Small Equipment	2,918	3,767	11,610	1,500
Transfers Out-Capital	95,000	-	-	13,000
Transfers to Grants Fund	-	50,000	50,000	-
Total Department Expenditures	$ 2,463,452	$ 2,235,744	$ 2,446,762	$ 2,039,552



PERFORMANCE MEASURES

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WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total number of plans reviewed	N/A [1]	N/A [1]	1,088	1,684
Total number of inspections completed	N/A [1]	N/A [1]	6,829	4,580
Total number of permits issued	N/A [1]	N/A [1]	677 [3]	1,181
Total number of complaints received	N/A [1]	N/A [1]	118	101
Total number of required advertising notices	N/A [1]	N/A [1]	68	32
Total number of maps produced	N/A [1]	N/A [1]	N/A [2]	330

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

[1] Performance measurements were not implemented until FY 2012.
[2] Performance measurements were not implemented until FY 2013.
[3] FY 2012 workload measure only included over the counter permits issued.

ECONOMIC DEVELOPMENT

The City of Dunwoody Economic Development Division is responsible for leading efforts to retain, expand and attract businesses that support a broad array of employment opportunities; strategically grow its knowledge-based economy; and expand the City's tax base.

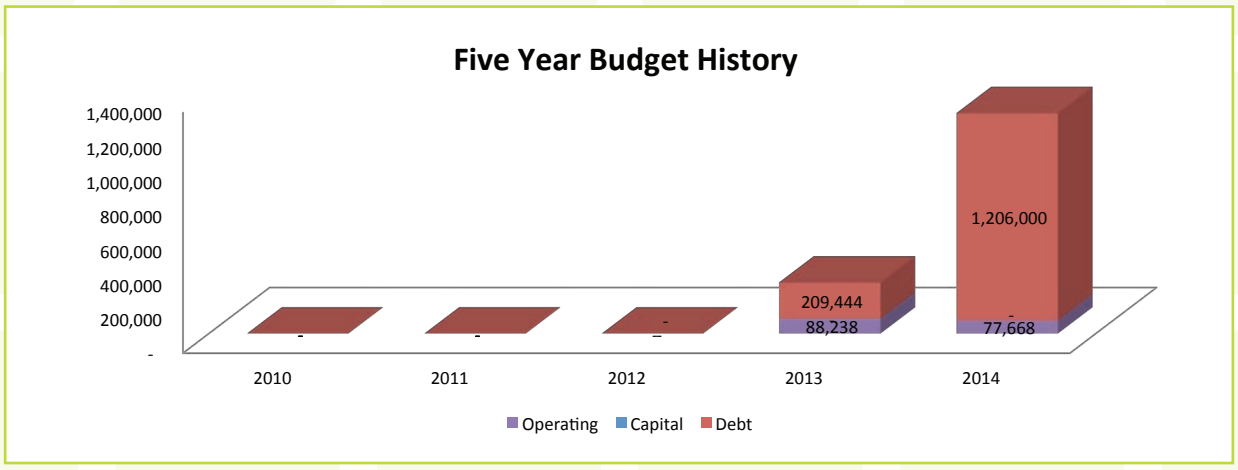
2013 ACCOMPLISHMENTS

The Economic Development component of this division has made retention, recruitment, and redevelopment its main focus. In 2013, the division's retention efforts consisted of 57 individual meetings with existing businesses. As a result, 647,000 square feet of office and retail space leased through company expansions and relocations. Additionally, 2,866 jobs and over $42 million capital investment was reported through company expansions and relocations. The division also worked cooperatively with the Dunwoody Convention and Visitors Bureau and the Dunwoody Chamber to form the Dunwoody Marketing Alliance.

2014 GOALS AND OBJECTIVES

- Retention: Work cooperatively with property owners, brokers and our community partners to retain and expand our existing businesses through an aggressive business visitation program interviewing at least 144 businesses
- Recruitment: Land 15 projects with a total economic impact of $50 million and 2,500 jobs
- Redevelopment: Focus efforts on recruiting new retailers and office tenants to our existing commercial nodes and leverage our master plans for quality commercial and residential development

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Prof Svcs	-	$ 30,000	$ 30,000	$ 30,000
Technical Svcs	-	-	7,000	7,000
Communications	-	-	968	968
Advertising	-	33,000	33,000	28,500
Printing & Binding	-	732	3,500	3,500
Travel	-	55	3,000	1,500
Dues & Fees	-	8,000	8,000	5,000
Education & Training	-	-	800	-
Food	-	1,179	1,200	1,200
Small Equipment	-	-	770	-
Transfers Out-Debt	-	209,444	209,444	1,206,000
Total Department Expenditures	-	$ 282,410	$ 297,682	$ 1,283,668



PERFORMANCE MEASURES

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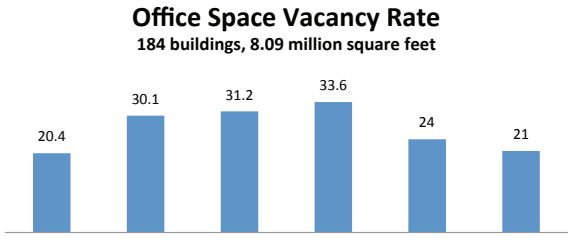
WORKLOAD MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013
Total number of Dunwoody businesses	N/A [1]	N/A [1]	N/A [1]	2,347
Total number of active projects	N/A [1]	N/A [1]	N/A [1]	159

PRODUCTIVITY MEASURES	Actual FY 2010	Actual FY 2011	Actual FY 2012	YTD (Sep 2013) FY 2013	Target FY 2013	Target FY 2014
BUSINESS RETENTION						
Meet with 12 Dunwoody businesses every month	N/A [1]	N/A [1]	N/A [1]	74%	144	144
BUSINESS RECRUITMENT						
Meet with 12 Dunwoody property owners, property managers, brokers, or potential Dunwoody businesses every month	N/A [1]	N/A [1]	N/A [1]	110%	144	144
INCREASE OCCUPANCY RATES - RETAIL EXPANSIONS AND RELOCATIONS						
Increase citywide retail occupancy rates by 1% annually	N/A [1]	N/A [1]	N/A [1]	92.04%	91.88%	92.88%
INCREASE OCCUPANCY RATES - OFFICE EXPANSIONS AND RELOCATIONS						
Percentage of maps produced within promised schedule	N/A [1]	N/A [1]	N/A [1]	81.64%	78.19%	79.19%
INCREASE OCCUPANCY RATES IN DUNWOODY VILLAGE						
Percentage of advertising and noticing deadlines met	N/A [1]	N/A [1]	88%	89%	incr.	incr.
INCREASE OCCUPANCY RATES IN GEORGETOWN						
Percentage of maps produced within promised schedule	N/A [1]	N/A [1]	79%	79%	incr.	incr.
INCREASE OCCUPANCY RATES IN PERIMETER CENTER						
Percentage of advertising and noticing deadlines met	N/A [1]	N/A [1]	82%	86%	incr.	incr.
INCREASE OCCUPANCY RATES IN JETT FERRY GATEWAY						
Percentage of maps produced within promised schedule	N/A [1]	N/A [1]	52%	56%	incr.	incr.
INCREASE OCCUPANCY RATES IN WINTERS CHAPEL GATEWAY						
Percentage of maps produced within promised schedule	N/A [1]	N/A [1]	100%	100%	incr.	incr.

[1] Performance measurements were not implemented until FY 2013.

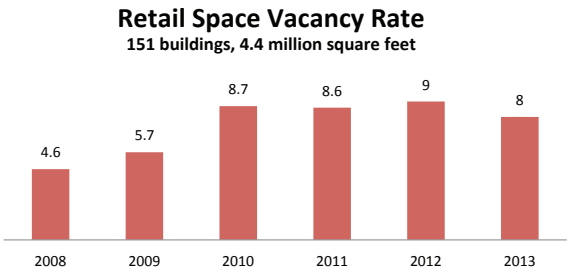
Office Space Inventory and Vacancy Rate

Year	# of buildings	Millions of Square Feet	Vacancy Rate
2008	184	8.09	20.4
2009	184	8.09	30.1
2010	184	8.09	31.2
2011	184	8.09	33.6
2012	184	8.09	24
2013	184	8.09	21



Retail Space Inventory and Vacancy Rate

Year	# of buildings	Millions of Square Feet	Vacancy Rate
2008	151	4.40	4.6
2009	151	4.40	5.7
2010	151	4.40	8.7
2011	151	4.40	8.6
2012	151	4.40	9
2013	151	4.40	8



CONTINGENCY

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Contingency	-	-	$ 575,000	$ 400,000
Total Department Expenditures	-	-	$ 575,000	$ 400,000

PROPRIETARY FUND - STORMWATER

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Stormwater Utility Charges	$ 1,804,012	$ 1,511,801	$ 1,815,316	$ 1,815,316
Interest Revenue	2,246	2,068	500	500
Fund Equity Transfer In	-	-	600,000	-
Total Fund Revenues	$ 1,806,258	$ 1,513,869	$ 2,415,816	$ 1,815,816
Depreciation	149,563	-	-	-
Official/Admin Svcs	-	-	120,000	120,000
Prof Svcs	3,778	-	-	-
Prof Svcs-Stormwater	159,998	123,229	143,000	140,000
Repairs & Maintenance	1,131,731	886,270	1,802,316	1,500,000
Rep & Maint-Riprap Program	9,000	2,112	12,000	12,000
Printing & Binding	2,313	-	500	1,000
Dues & Fees	431	-	500	500
Licenses	-	-	-	-
Supplies	8,251	20,021	20,000	30,000
Books & Periodicals	1,106	-	500	500
Small Equipment	-	-	300	-
Loss on Disposal of Assets	-	-	-	-
Infrastructure	-	13,990	-	-
Bad Debt Expense-Stormwater	-	-	14,700	-
Contingency	-	-	-	-
Capital Contingency	-	-	-	-
Total Fund Expenses	$ 1,466,171	$ 1,045,622	$ 2,113,816	$ 1,804,000

CAPITAL PROJECTS FUND

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
MARTA Capital Funds	$ 1,804,012	$ 1,511,801	$ 1,815,316	$ 1,815,316
Interest Revenue	2,246	2,068	500	500
Transfers In-100	-	-	600,000	-
Total Fund Revenues	$ 1,806,258	$ 1,513,869	$ 2,415,816	$ 1,815,816
Information Technology				
Technical Svcs	-	-	-	65,000
Repairs & Maintenance	7,007	-	-	-
Small Equipment	18,562	-	-	-
Machinery & Equipment	-	-	14,440	114,375
Total Information Technology	25,569	-	14,440	179,375
Facilities				
Professional Svcs	-	-	50,000	-
Buildings	-	300,000	250,000	281,500
Machinery & Equipment	-	-	100,000	-
Total Facilities	-	300,000	400,000	281,500
Police				
Small Equipment	36,598	-	47,501	-
Machinery & Equipment	88,116	238,009	2,002,216	84,398
Total Police	124,714	238,009	2,049,717	84,398
Public Works				
Prof Svcs	45,000	-	-	-
Technical Svcs	95,080	-	-	-
Repairs & Maintenance	1,078,625	-	2,018,921	1,800,000
Supplies	8,118	-	-	-
Infrastructure	1,340,235	2,475,000	4,631,065	2,200,000
Machinery & Equipment	-	-	-	85,000
Total Public Works	2,567,058	2,475,000	6,649,986	4,085,000
Parks & Recreation				
Sites	2,806,109	-	75,000	-
Site Improvements	156,914	-	1,841,000	-
Machinery & Equipment	4,995	-	-	-
Infrastructure	12,972	2,347,000	2,317,385	1,425,000
Total Parks & Recreation	2,980,990	2,347,000	4,233,385	1,425,000
Community Development				
Machinery & Equipment	22,457	-	72,543	13,000
Total Police	22,457	-	72,543	13,000
Total Fund Expenditures	$ 5,720,788	$ 5,360,009	$ 13,420,071	$ 6,068,273

DEBT SERVICE FUND

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Operating Transfers In-100	$ 1,901,991	$ 1,503,574	$ 1,020,811	$ 1,314,367
Operating Transfers In-215	62,000	62,000	61,176	-
Total Fund Revenues	$ 1,963,991	$ 1,565,574	$ 1,081,987	$ 1,314,367
Lease Principal	$ 1,053,159	$ 947,614	$ 947,614	$ 1,227,333
Lease Interest	111,304	79,373	134,373	86,756
Transfers Out-CU	204,696	-	-	-
Total Fund Expenditures	$ 1,369,159	$ 1,026,987	$ 1,081,987	$ 1,314,089

SPECIAL REVENUE FUNDS

HOTEL/MOTEL EXCISE TAX FUND

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Hotel/Motel Excise Tax	$ 1,849,719	$ 2,015,329	$ 1,871,667	$ 2,100,000
Interest Revenue	46	81	-	-
Total Fund Revenues	$ 1,849,765	$ 2,015,410	$ 1,871,667	$ 2,100,000
Transfers to General fund	$ 1,109,877	$ 1,209,197	$ 1,123,000	$ 1,260,000
Transfers to Dunwoody CVB	739,888	806,131	748,667	840,000
Total Fund Expenditures	$ 1,849,765	$ 2,015,328	$ 1,871,667	$ 2,100,000

MOTOR VEHICLE RENTAL EXCISE TAX FUND

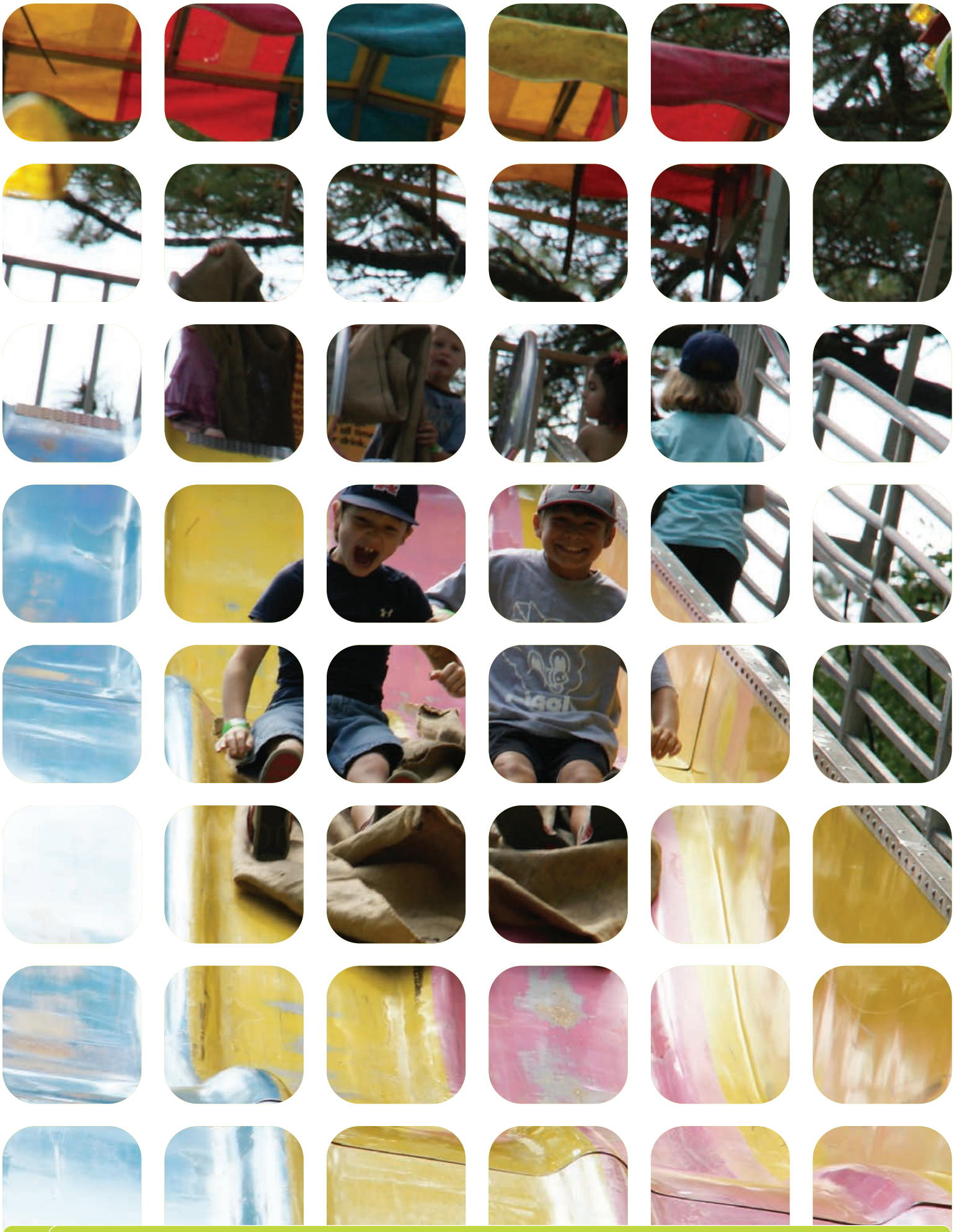
Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Motor Vehicle Rental Excise Tax	$ 98,438	$ 98,072	$ 98,000	$ 98,000
Total Fund Revenues	$ 98,438	$ 98,072	$ 98,000	$ 98,000
Transfers to General fund	$ 98,438	$ 98,072	$ 98,000	$ 98,000
Total Fund Expenditures	$ 98,438	$ 98,072	$ 98,000	$ 98,000

E911 SERVICE FEES FUND

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
E911 Service Fees	$ 983,622	$ 903,658	$ 850,000	$ 950,000
Transfers In	164,571	100,227	368,096	251,655
Total Fund Revenues	$ 1,148,193	$ 1,003,885	$ 1,218,096	$ 1,201,655
Prof Svcs	$ 1,750	-	-	-
Communications	9,443	46,051	76,920	108,738
E911 Equipment	-	-	5,000	-
Intergovernmental-E911	1,075,000	895,834	1,075,000	1,092,917
Transfers Out-Debt	62,000	62,000	61,176	-
Total Fund Expenditures	$ 1,148,193	$ 1,003,885	$ 1,218,096	$ 1,201,655

GRANTS FUND

Account Name	2012 Actual	2013 Prorata Based on YTD	2013 As Amended	2014 Requested
Federal Grants	$ 143,442	$ 327,309	$ 437,962	$ 757,000
State Grants	266,970	403,633	1,360,655	1,122,500
Transfers In	-	-	50,000	150,000
Total Fund Revenues	$ 410,412	$ 730,942	$ 1,848,617	$ 2,029,500
Police	$ 26,122	$ 327,309	$ 359,462	$ 17,000
Public Works	266,970	403,633	1,520,655	1,912,500
Parks & Recreation	104,082	85,075	196,040	100,000
Total Fund Expenditures	$ 397,174	$ 816,017	$ 2,076,157	$ 2,029,500



SECTION 6

DEMOGRAPHICS & SUPPLEMENTAL SECTION

DUNWOODY DEMOGRAPHICS

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

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

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

DeKalb Population and Forecast: 2000-2025					
2000	2008	2010	2015	2020	2025
665,865	711,577	691,893	819,193	885,607	960,283



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

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

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

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

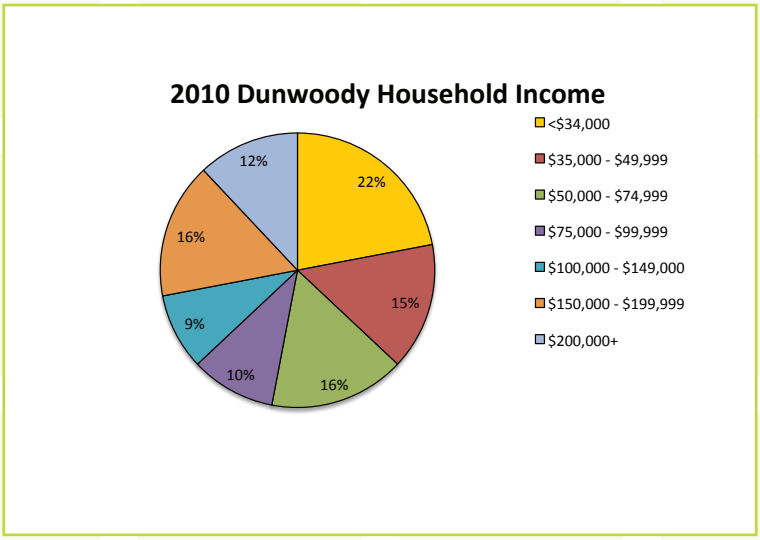
	Census 2000 Number	2008 Number	Census 2010 Number	2008-2010 Change	2008-2010 Change
Population	38,699	43,322	46,267	2,945	6.8%
Household	16,018	18,619	19,944	1,325	7.1%
Average Household Size	2.38	2.3	2.31	0.01	0.4%
Median Age	36.7	38.2	35.7	-2.5	-6.5%
Median Male Age	35.5	37.0	35.2	-1.8	-4.9%
Median Female Age	37.9	39.5	36.2	-3.3	-8.4%

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

Dunwoody Population By Race

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

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



Dunwoody: Population 25+ by Educational Attainment

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

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

GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

36-81-2. Definitions

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 resolu tions generally; budget amendments; uniform chart of accounts.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

section in lieu of separate publication of the notice.

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

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

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

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

GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

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

A

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

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

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

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

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

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

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

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

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

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

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

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

G

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

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

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

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

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

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

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

L

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

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

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

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

M

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

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

O

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

OPERATING BUDGET:

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

P

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

PERFORMANCE MEASURE: An indicator that measures the degree of accomplishment of an activity. The three types used in the local government are:

Effectiveness	The degree to which performance objectives are being achieved.
Efficiency	The relationship between work performed and the resources required to perform it. Typically presented as unit costs.
Workload	A quantity of work performed.

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

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

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

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

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

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

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

R

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

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

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

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

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

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

S

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

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

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

T

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

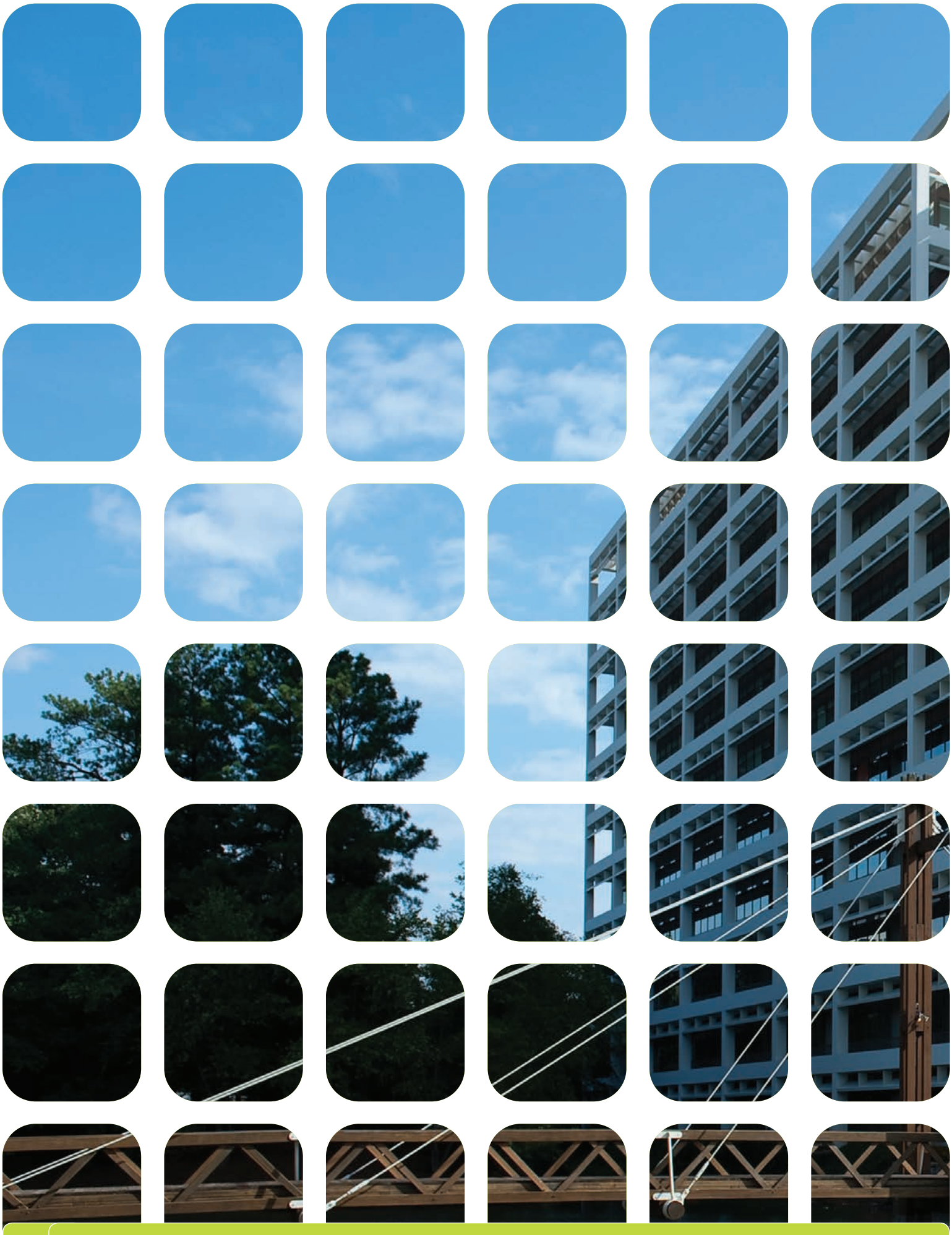
TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Dunwoody are approved by the City Council and are within limits determined by the State.

U

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

W

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






Dunwoody*
*Smart people – Smart city