City of Dunwoody Georgia



ANNUAL OPERATING & CAPITAL BUDGET 2023

CITY OF DUNWOODY AT A GLANCE

Date of Incorporation	**December 1, 2008**
Area	**13.2 square miles**
Form of Government	**Municipality**
Total Adopted Fiscal Year 2023 Budget	**$53.4 Million**

EXISTING LAND USAGE BY AREA

Commercial	9.0%
Mixed Use	0.9%
Institutional	5.1%
Parks	3.5%
Residential	62.7%
Vacant/Undeveloped	0.5%
Transportation/Communications/Utilities (TCU)	3.2%
TCU-Roadway	15.2%

CITY DEMOGRAPHICS

Population*	51,683
Median Age*	35.0
Median Household Income*	$91,347
Average Household Size*	2.4
Percentage of Single Households*	35.6%
Percentage of Married Households*	50.0%
Percentage of Families with Children*	30.4%

*US Census Bureau

POLICE DEPARTMENT

Stations	1
Patrol Units	52
Patrol Zones	3
Sworn Officers	64
Civilians	14

MAJOR EMPLOYERS

MAJOR EMPLOYERS	EMPLOYEES
SIX CONTINENTS HOTELS	1,495
T MOBILE	847
DEKALB COUNTY SCHOOL DISTRICT	608
IG SERVICES	487
KPMG LLP	486
MERIDIAN COOPERATIVE, INC	413
UHS OF PEACHFORD	361
WAL MART SUPERCENTER #2360	335
KADAN HOMECARE	325
LEASEQUERY. LLC	296

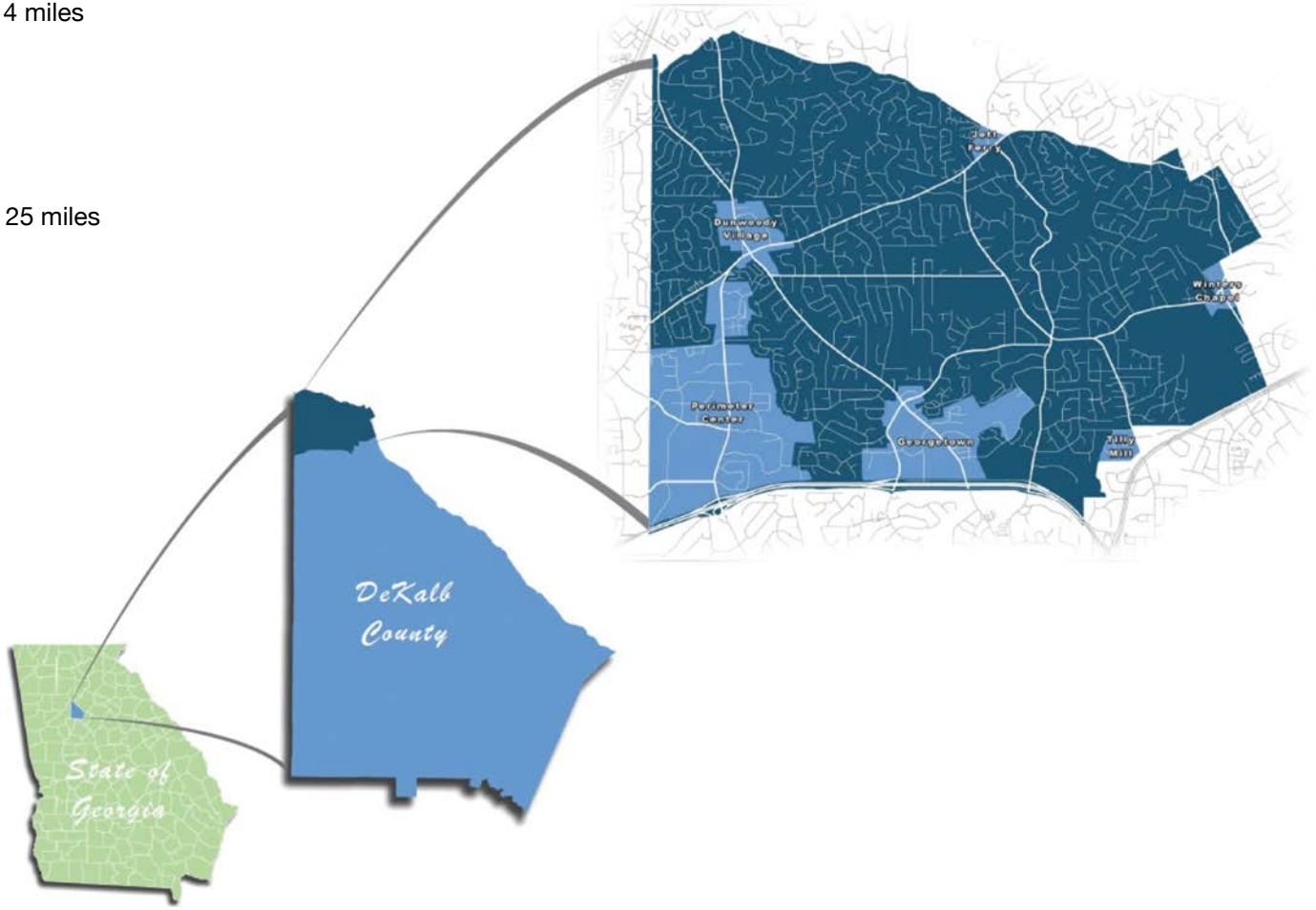


The City of Dunwoody is located in the most northern tip of DeKalb County, bordered by Fulton County on the north and west, Interstate 285 to the south, and Gwinnett County on the northeast. Officially, the City limit extends only to the DeKalb County line in the north.

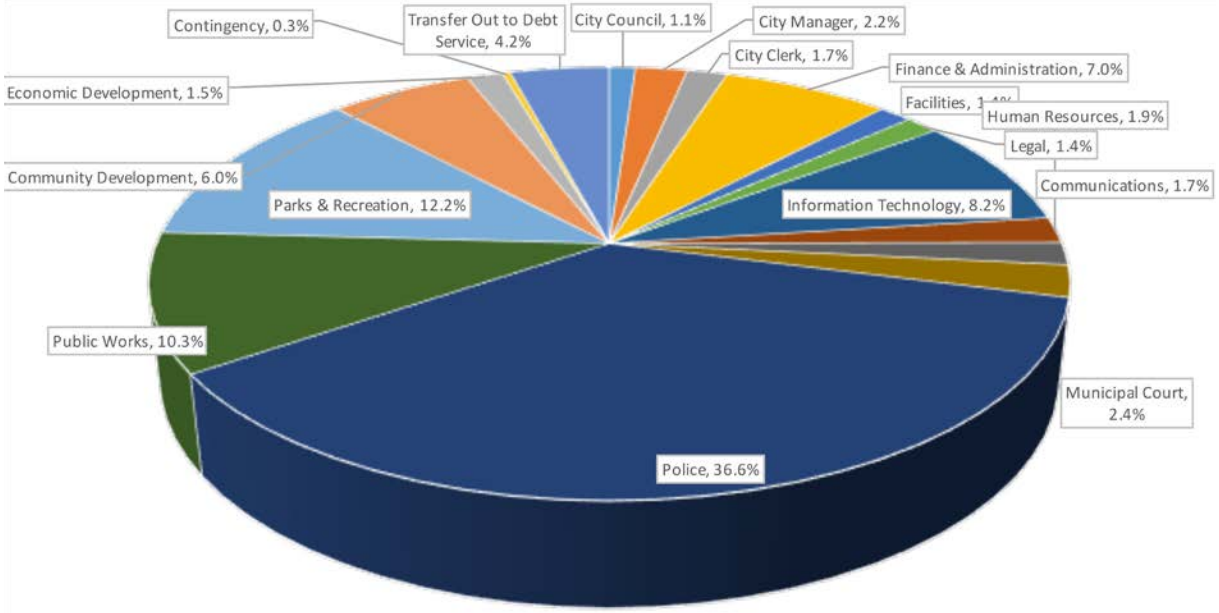
Distance from Major Locations:

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

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



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



$18 pays for one of these:

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

$18 pays for all of these:

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

City of Dunwoody, Georgia

Annual Operating & Capital Budget 2023

Prepared by:
Finance & Administration Department

Submitted by
Mayor Lynn Deutsch and City Manager Eric Linton

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Dunwoody, Georgia for its annual budget for the fiscal year beginning January 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Dunwoody
Georgia

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morrill

Executive Director

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ROB PRICE
City Council Post 2

TOM LAMBERT
City Council Post 3

JOHN HENEGHAN
City Council Post 7

JOE SECONDER
City Council Post 5

CATHERINE LAUTENBACHER
City Council Post 1

LYNN P. DEUTSCH
Mayor

STACEY HARRIS
City Council Post 4


GIANT



SECTION 1
INTRODUCTION & OVERVIEW

The Budget Committee met on September 7th and 8th to discuss and review the Fiscal Year 2023 Operating and Capital Budget. The Committee recommended the following changes after review with the City Manager and several department directors:

- Include the addition of a Deputy Community Development Director. This position is currently contracted through a vendor, but the City has determined that for succession planning purposes, this position should be a City employee. The result is estimated savings of $24,000, with the savings redirected into the Community Development department.
- Within the Hotel/Motel Fund, a recommendation was made to move $250,000 in capital funding originally budgeted in the Ashford-Dunwoody Multi-Use Phase 2 project to a project for a Dunwoody Sign. This reallocation means that funding for the Multi-Use Path Phase 2 project will be $250,000 in FY2023, with an additional funding allocated to the project in FY2024 to FY2027.
- There was an extensive discussion of how best to utilize American Rescue Plan Act (ARPA) funding that the City received, with the Budget Committee recommending no changes be made to the approved ARPA 1 funding, but the following recommended changes be made to the ARPA 2 fund:
  - ★ Decrease Recreational Equity by $500,000 and Economic Development by $800,000
  - ★ Add $100,000 to Public Safety and reclassify the existing $1,000,000 as follows to provide more clarity:
    - ❄ $328,550 for a mental health professional for 3 years
    - ❄ $171,450 for additional License Plate Readers (LPRs) with Flock Safety for 3 years
    - ❄ $600,000 for an ambulance pilot program
  - ★ Allocate $450,000 to create a Safe Streets position for 3 years, and include $750,000 to fund construction as projects are identified

This will result in the following funding for ARPA 2:

ARP 2	2022.01.11	2022.04.11	2022.05.09	2022.06.13	Committee	Recommended
Revenue	**-**	**10,000,000**	**10,000,000**	**10,000,000**	**Updates**	**10,000,000**
Direct Assistance (2)	-	-	-	2,000,000	-	2,000,000
Recreational Equity	-	-	-	1,500,000	(500,000)	1,000,000
Cybersecurity	-	-	-	1,000,000	-	1,000,000
Economic Development	-	-	-	1,000,000	(800,000)	200,000
Social Services Incubator	-	-	-	1,000,000	-	1,000,000
Public Safety / Police (3)	-	-	-	1,000,000	(1,000,000)	-
Pub Saf / Mental Health (3 yr)					328,550	328,550
Public Safety / LPR					171,450	171,450
Public Safety / EMS				-	600,000	600,000
Public Safety / Lighting	-	-	-	500,000	-	500,000
Administrative Costs	-	-	-	300,000	-	300,000
City Supplies / Services	-	-	-	250,000	-	250,000
Safe Streets Position (3 yr)				-	450,000	450,000
Safe Streets Construction				-	750,000	750,000
Grant Writing	-	-	-	200,000	-	200,000
Contingency	-	10,000,000	10,000,000	1,250,000	-	1.250,000
Expenses	-	10,000,000	10,000,000	10,000,000	-	10,000,000

The following items were included in the FY2023 Budget and the Budget Committee recommended keeping them in the budget:

- Dedicating the millage increase approved in 2022 to providing pay increases of 4% for public safety staff and city employees effective the first pay period of FY2023 at a cost of approx. $404,000.
- $515,000 for the increase in health care costs. The majority of this increase is from an expected 20% increase in the City's share of health care, but there are some other increases due to vacant positions being budgeted at higher amounts (family or employee plus dependent coverage) which are adjusted downward once an employee is hired. The City spends on average $23,000 annually per participant on health care.
- $2.75M of new city funding for road resurfacing with an estimated match of $450,000 from the state.
- $900,000 added to the existing $750,000 for the Peeler Road Shared Use Path.
- $600,000 in matching funding for the Dunwoody Village Street Grid.
- $500,000 added to the existing $500,000 for the Vermack Road (Vanderlyn to Womack) ADA Improvements.
- $500,000 added to the existing $300,000 for the Old Spring House Lane Path.
- $562,905 in funding identified for Police Vehicles, including 2 CID Ford Explorers and 9 Explorer Hybrid Patrol Vehicles.
- $153,095 in funding identified for Police Equipment, including a TruNarc Handheld Narcotics Analyzer and night vision goggles.

The City's Fund Balance is estimated to end Fiscal Year 2022 with a healthy 6-months reserve, which is two months above what is recommended in the City's financial policies.

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

Background

As this budget is submitted, the city will be completing its fourteenth year since incorporation on December 1, 2008. This budget is the third full year budget submitted since the COVID pandemic began. While the city has effectively managed this event over the past few years, it has brought us to always think of items like an annual budget, under the terms "the new normal."

For 2020 and 2021, the city budgeted a use of General Fund fund balance, though funds were not used in either year. Projections for 2022 have the city using a limited amount of fund balance.

Staff approached developing the 2023 budget with two guiding parameters: (A) To keep the structural use of fund balance to approx. $2 million. This level is in conjunction with short-term forecasts discussed during the millage rate approval process in 2022; and (B) To keep the projected end-of-the-year General Fund fund balance greater than six months. This level is a full two months higher than the four-month minimum reserve.

The 2023 budget process began with Departments putting together their operating and capital requests in mid-July. After consolidation of the budget by Finance, Department Review meetings were held in early August to review and discuss department budgets in an effort to compile the 2023 Proposed Operating and Capital Budget.

Overall Budget Summary

The overall budget for FY2023 is proposed to be $62.0M, which is a 12.77% decrease over the FY2022 midyear budget of $71.1M. The General Fund budget is $30.1M, which is a 2.93% decrease over the FY2022 midyear budget of $31.0M.

OVERALL FUND COMPARISON				
Fund	**FY22 Midyear**	**FY23 Proposed**	**Change**	**% Change**
General[1]	$31,035,394	$30,127,088	-$908,306	-2.93%
E911	1,417,000	1,391,000	-$26,000	-1.83%
ARPA[2]	18,431,324	9,775,000	-$8,656,324	-46.97%
Hotel Motel[3]	2,835,500	3,982,500	$1,147,000	40.45%
Motor Vehicle	93,000	90,000	-$3,000	-3.23%
Grants	440,000	450,000	$10,000	2.27%
Debt Service	1,176,482	1,255,020	$78,538	6.68%
SPLOST	7,501,000	7,301,000	-$200,000	-2.67%
Capital[4]	5,930,000	5,100,000	-$830,000	-14.00%
Stormwater[5]	2,202,000	2,512,000	$310,000	14.08%
	$71,061,700	$61,983,608	($9,078,092)	-12.77%

Notes:

1 Decrease in the one-time funding for the expansions at the Arts and Nature centers, partially offset by increases in pay and healthcare costs.

2 Projected use of American Rescue Plan funding in FY2022.

3 Improvement in Hotel/Motel revenue forecasted to continue in FY2023.

4 Projected use of existing Capital Project Funds in FY2022.

5 Increase in the stormwater rate plus inclusion of fee on new parcels.



General Fund Budget Summary

The General Fund is the principal operating fund of the City, and is used to account for all activities related to providing central governmental services, such as public safety, recreation, street repairs, and administrative services.

The base level of operations within the General Fund for FY2023 were kept to minimal increases. The departmental summary of the General Fund operating budget is shown below:

GENERAL FUND COMPARISON - EXPENDITURES				
Department	**FY22 Midyear (a)**	**FY23 Proposed (a)**	**Change**	**% Change**
City Council	353,704	329,781	(23,923)	-6.76%
City Manager	605,896	654,080	48,184	7.95%
City Clerk[b]	318,780	508,488	189,708	59.51%
Finance & Administration	2,040,472	2,117,766	77,294	3.79%
Facilities	441,157	4 16,156	(25,001)	5.67%
Legal	465,000	4 20,000	(45,000)	9.68%
Information Technology[c]	2,306,042	2,481,271	175,229	7.60%
Human Resources[d]	485,667	578,598	92,931	19.13%
Communications[e]	459,127	505,194	46,067	10.03%
Municipal Court	662,710	717,272	54,562	8.23%
Police	10,353,570	11,012,681	659,111	6.37%
Public Works[f]	2,895,261	3,112,001	216,740	7.49%
Parks & Recreation[f]	3,821,451	3,668,924	(152,527)	-3.99%
Community Development[g]	2,131,178	1,798,407	(332,771)	-15.61%
Economic Development	418,897	451,449	32,552	7.77%
Contingency	100,000	1 00,000	-	0.00%
Funding for Arts Center/Nature Center	2,000,000	-	(2,000,000)	-100.00%
Transfer Out to Debt Service	1,176,482	1,255,020	78,538	6.68%
Total	31,035,394	30,127,088	(908,306)	-2.93%

Notes:

a The FY2022 Midyear Budget includes half a year of the 4% raise given at midyear, plus funding for the remainder of the year for four positions converted from contract to City employees. The FY2023 Proposed Budget includes a 4% pay increase effective January 1, full-year funding for all four converted positions, and funding for an expected 20% increase in health care costs covered by the City.

b City Clerk - Two positions previously under Finance by contract are now full time staff within the City Clerk department, along with election costs.

c Information Technology - New position was added mid-year 2022, and the full cost of the position is now reflected in FY2023. Plus additional contract position added in FY2023.

d Human Resources - New position was added mid-year 2022, and the full cost of the position is now reflected in FY2023.

e Communications - FY2023 includes costs for the Community Survey.

f Public Works and Parks & Rec - The Right of Way maintenance crew was moved from Parks to Public Works as part of the FY2023 budget, at a cost of $125,000.

g Community Development - decrease in FY2023 reflects the annual resetting of revenue sharing with the municipal vendor that provides the service.

Additionally, below is a look at the FY2023 Operating Budget for the General Fund by category:

GENERAL FUND COMPARISON -- EXPENDITURES						
Category	**FY22 Midyear**	**% of Total**	**FY23 Proposed**	**% of Total**	**Change**	**% Change**
Personnel Costs	12,697,113	140.9%	14,075,485	46.7%	1,378,372	10.86%
Official/Admin Svcs	4,486,121	14.5%	4,012,565	13.3%	(473,556)	6.38%
Professional Services	1,268,127	4.1%	1,349,015	4.5%	80,888	-46.97%
Repairs & Maintenance	4,682,659	15.1%	4,729,592	15.7%	46,933	1.00%
Property/Liability Ins	615,611	2.0%	681,133	2.3%	65,522	10.64%
Other Purchased Services	1,653,952	5.3%	1,731,758	5.7%	77,806	4.70%
Supplies/Materials	2,145,329	6.9%	2,187,520	7.3%	42,191	1.97%
Capital	2,200,000	7.1%	-	0.0%	-	100.00%
Contingency	110,000	0.4%	105,000	0.3%	(5,000)	-4.55%
Transfer Out - Debt	1,176,482	3.8%	1,255,020	4.2%	78,538	6.68%
Total Expenditures by Category	**31,035,394**		**30,127,088**		**(908,306)**	**-2.93%**



Capital Summary

Capital spending for the City exists within the following funds: SPLOST, Hotel/Motel, and General Capital Projects. Additionally there are five capital projects currently identified and funded within the ARPA funds. Before highlights of FY2023 to FY2027 Capital Improvement Plan (CIP) are discussed, a couple of non-specific notes are worth mentioning:

- SPLOST assumes a renewal of the tax in 2023. The tax expires in March 2024 and the vote would be before then. As presented, the eligible SPLOST projects remain the same: however, a revision would be made if other projects, such as parks, could be done in a SPLOST renewal. The tax, as written for DeKalb County, prohibits construction of new parks with sales tax, unlike the same tax in many other jurisdictions.
- General Capital Projects Fund is budgeted on a project-by-project basis. Staff recommends this process continue this way.

Future Thinking

Budgets are plans. Plans adapt and change within the situation they are placed. Like last year's budget, it cannot be emphasized enough how the economic uncertainty nationally and at the local level makes the planning process more difficult.

This plan works because the robust fund balance policy of the City, allowing for a planned draw down over the short term. That being said, it has to be acknowledged, just as it was last year, that while this plan is sustainable in the short term, it is not sustainable for long-term planning.

During incorporation, models were designed with a service level that is not the service level expected by the current citizens. The revenue side of the equation has only recently changed in an effort to match these expectations. However, more revenue will be needed to continue matching in the future. On top of that, the idea of devaluation of the commercial tax digest on which the City was based is not that much of a stretch to think about.

When those factors are combined, the City has some critical thinking ahead.



STRATEGIC GOALS

STRATEGIC GOAL 1
Maintain a safe environment for all residents, businesses, and visitors

What we have done...

- Maintained compliance with the certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police.
- Participated in multi-jurisdictional operations targeting the sexual exploitation/trafficking of females and juveniles (MATCH Task Force).
- Conducted multiple Commercial Motor Vehicle/distracted driving enforcement details on I-285 and throughout the city.
- Conducted multiple pedestrian crosswalk safety details throughout the City of Dunwoody.
- Maintained use of National Incident Based Reporting System (NIBRS) with <3% errors.
- Defensive driving course for all sworn/non-sworn personnel that operate city vehicles.
- Acquired a mechanical breaching tool for Patrol officers responding to in-progress Active Shooter or medical emergencies.
- Established a back-up system for our Crime Scene Technician.
- Acquired new investigative technology to help improve our investigative outcomes.
- Secured contract with View Point Health and began Co-Responder program with a licenses clinician.
- Issued less lethal shotgun to every patrol officer as an additional force option.

What we plan to do...

- Implement a Special Investigation Unit targeting certain crimes (violent crimes, prostitution, narcotics, gambling, etc.).
- Utilize training annex to host more intermediate and advanced classes including defensive tactics.
- Implement a National Brazilian Jiu-Jitsu initiative to enhance the safety of our citizen and our officers.
- National Integrated Ballistic Information Network (NIBIN) - Implement the process in place with the ATF to submit shell casings. Continue processing our evidence from the 2 most recent years.
- Conduct two Organized Retail Crime operations to focus on retail theft.
- Continuing our efforts by increasing staffing levels.

STRATEGIC GOAL 2
Promote responsible and balanced redevelopment

What we have done...

- The Economic Development Department, in conjunction with the Community Development Department, lead a year-long community visioning process for the Perimeter Dunwoody Market called Edge City 2.0.
- Focus on project-based implementation of the sustainability plan. Successes include submittal of a grant application for residential composting, implementation of the front yard tree planting program, and starting the “Green Speak” sustainability speaker series
- Completed rezoning cases that approved a furniture store on Ravinia Drive, medical office on North Shallowford Road and for a final retail building at Perimeter Marketplace
- Secured contract with View Point Health and began Co-Responder program with a licenses clinician.
- Issued less lethal shotgun to every patrol officer as an additional force option.

What we plan to do...

- Monitor adoption of the Edge City 2.0 process and propose code amendments as necessary for implementation
- Complete one-year update of the 2021-adopted sign code
- Create update for used-based zoning requirements to fully accommodate the Dunwoody Village and Perimeter Center zoning districts
- Monitor the effectiveness of the City’s zoning ordinance and land development Regulation and propose quick fixes until a larger rewrite can be started
- Host 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- Urban Redevelopment Agency is marketing the 2.5 acre Georgetown Commercial Site for Redevelopment.
- Work with the Dunwoody Development Authority to implement redevelopment projects within the Dunwoody Village and Georgetown commercial districts.

STRATEGIC GOAL 3

Actively pursue comprehensive infrastructure improvements

What we have done...

- Completed intersection improvements on Spalding Drive at Chamblee Dunwoody Road
- Added sidewalk on Dunwoody Park between Chamblee Dunwoody Road and Dunwoody Parks South and on Ridgeview Road north of Meadow Lane Road
- Completed 15 lane miles of pavement resurfacing
- Completed stormwater pipe rehabilitation projects on Redfield Drive, Mary Briggs Court, Layfield Drive, Brandy Turk Way and Cherry Hill Lane
- Completed the construction of Two Bridges Park on Perimeter Center East.
- Completed the conceptual design the Veterans Memorial at Brook Run Park.
- Submitted grant application for a multi-use path connection between Cherry Hill Lane and Eidson Road
- Started work on the new citywide Trail Master Plan with the PATH Foundation

What we plan to do...

- Complete Phase 1 of the Ashford Dunwoody Trail
- Complete the Chamblee Dunwoody at Womack intersection project
- Complete 12 lane miles of pavement resurfacing and develop a new five year paving plan
- Complete rehabilitation on over 2 miles of stormwater pipe using ARPA funding
- Complete stormwater improvements to address flooding adjacent to the Dunwoody Nature Center Eco Classroom
- Improve patron accessibility to the Vermack Rd park property.
- Begin work on the Brook Run Park Arboretum
- Successfully complete the citywide Trail Master Plan
- Start work on the new Safe Streets Program and complete a model project
- Successfully close out construction for High Street

STRATEGIC GOAL 4

Create an atmosphere in which businesses thrive

What we have done...

- Worked with the Georgia Department of Economic Development and Decide DeKalb to recruit the US Headquarters of Hapag-Lloyd, creating 750 new jobs in Dunwoody.
- The Dunwoody Art Commission approved 13 pieces of public art and created the Storefront Art Exhibit in partnership with Dunwoody High School Students.
- Lead the creation of the three-year Entrepreneurship/Innovation Strategy to focus resources on growing small businesses in Dunwoody.
- Marketing Partnerships:
  - Coordinated with the Perimeter CID to publish the Atlanta Business Chronicle's Central Perimeter Market Report.
  - Worked with the Communications Department to Host Ribbon Cuttings for Local Businesses.
- Developed and implemented the Welcome Back to the Perimeter campaign with signs and digital ads used to encourage returning workers to visit and spend money in local shops and restaurants.
- Promoted new businesses with ribbon-cutting videos and photos submitted to the Crier

What we plan to do...

- Host 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- The Dunwoody Art Commission will work with the Perimeter Community Improvement Districts to select and install a Public Mural on the Dunwoody MARTA Station Parking Deck.
- Urban Redevelopment Agency is marketing the 2.5 acre Georgetown Commercial Site for Redevelopment.
- Implement the Entrepreneurship and Innovation Strategy in partnership with the City of Sandy Springs.
- Update the Economic Development Strategy for the City.
- Develop welcome packets for new businesses.
- Manage, promote and host grand openings and milestones
- Work with Economic Development on promoting activities and investment in the Dunwoody Perimeter Market and Dunwoody Village

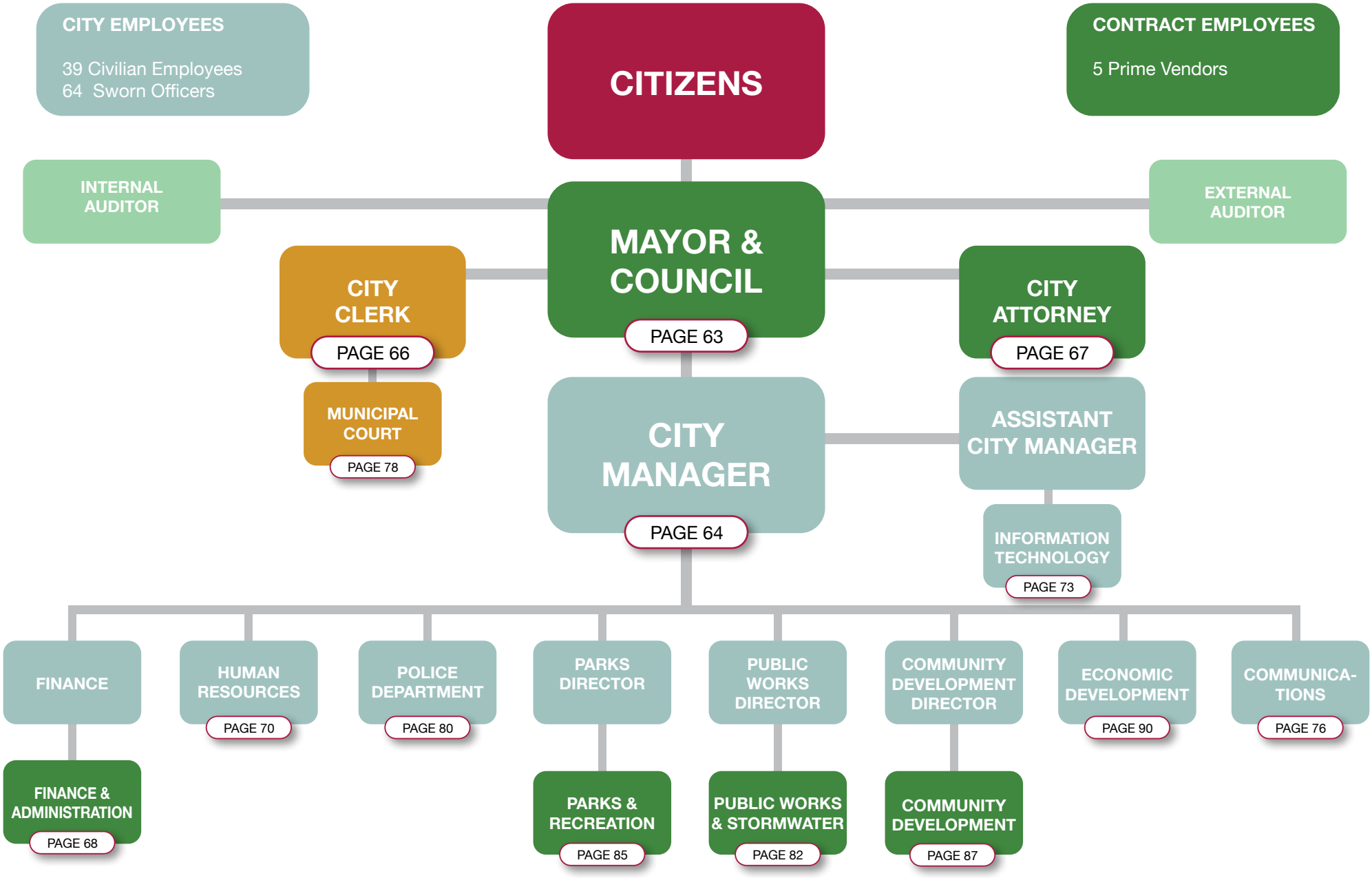




SECTION 2

FINANCIAL STRUCTURE, POLICY AND PROCESS

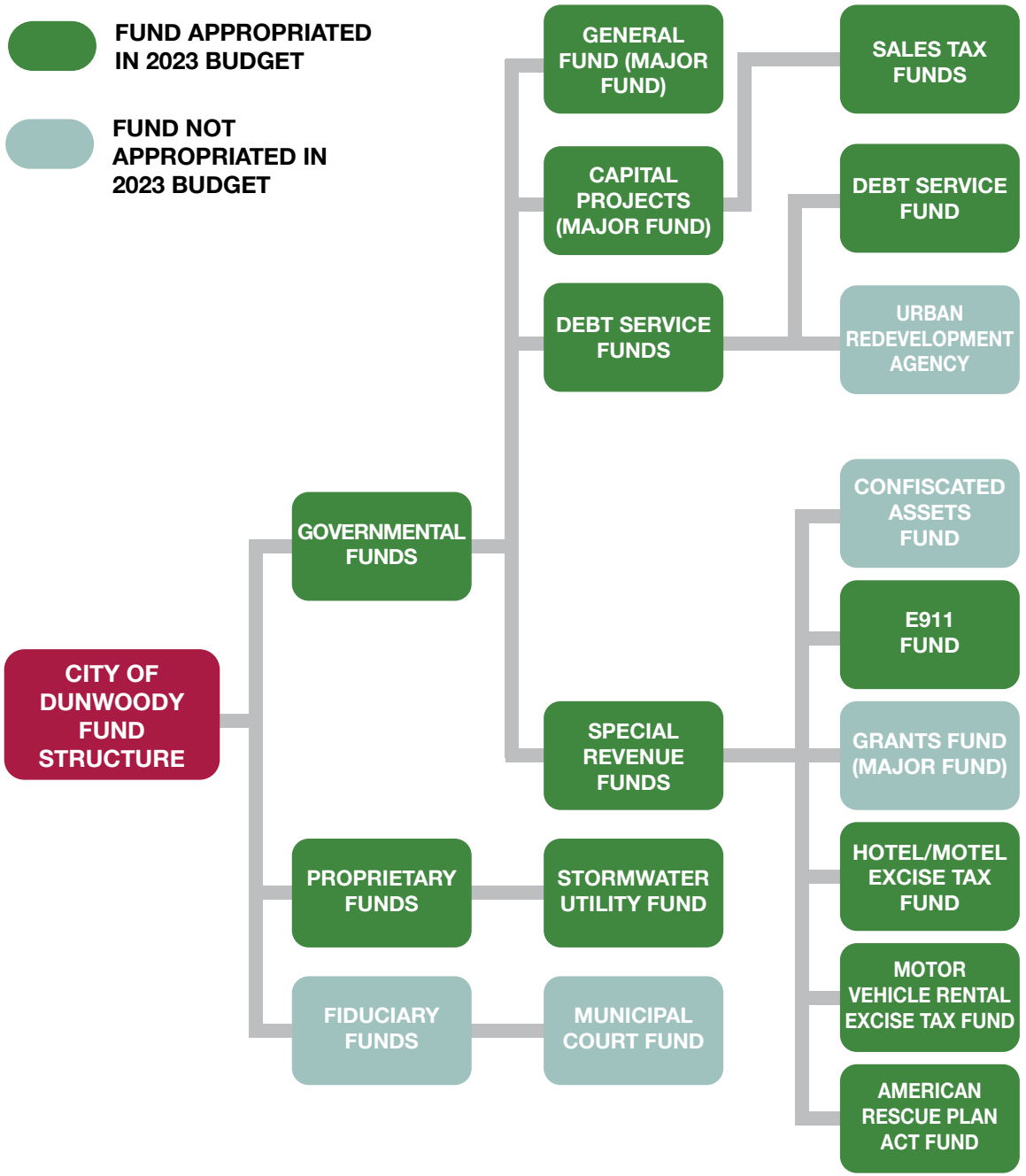
ORGANIZATIONAL CHART



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

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

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



FUND MAJOR REVENUE SOURCES AND SERVICES PROVIDED

Fund Title	Major Revenue Sources	Major Services Provided
General	• Property taxes and assessments • Business & occupation taxes • Licenses & permits • Charges for services • Fines & forfeitures • Investment income • Donations from private sources	• Public safety • Public works • Parks & recreation • General government • Community development • Economic development
Capital Projects	• Transfers from other funds	• Payments for long-lived capital assets, such as buildings, equipment, infrastructure, capital improvements, etc.
Sales Tax Funds	• Special Purpose Local Option Sales Tax	• Payments for long-lived capital assets, such as buildings, equipment, infrastructure, capital improvements, etc.
Debt Service	• Proceeds from bonds and leases • Transfers from other funds	• Principal and interest payments on long-term debt service obligations
Urban Redevelopment Agency	• Proceeds from bonds and leases • Transfers from other funds	• Principal and interest payments on long-term debt service obligations
Confiscated Assets Fund	• Forfeitures by criminals that are prosecuted for narcotics or vice activity	• Purchase of public safety equipment
E911	• E911 charges • Transfers from the general fund	• Maintenance and operation of the E911 system
Grants	• Federal and state grants	• Payments for services and equipment funded by grants
Hotel/Motel Tax	• Hotel and motel tax	• Transfers to Convention & Visitors Bureau of Dunwoody to promote tourism • Transfers to the general fund
Motor Vehicle	• Motor vehicle excise tax	• Transfers to the general fund
Stormwater	• Stormwater charges • Transfers from the general fund	• Payments operate stormwater utility and maintain stormwater infrastructure
Municipal Court	• *As a fiduciary fund, the Municipal Court fund does not have a revenue source*	• Payments to individuals and state agencies as a result of court proceedings

GENERAL FUND

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

CAPITAL PROJECTS FUNDS

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

SPLOST Fund

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

DEBT SERVICE FUNDS

Debt Service Funds are used to account for accumulations of resources that will be used to pay debt obligations of the general government. The City of Dunwoody has two debt service funds, which use the modified accrual basis of accounting and budgeting.

SPECIAL REVENUE FUNDS

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

Confiscated Assets Fund

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

E911 Fund

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

Grants Fund

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

Hotel/Motel Excise Tax Fund

This fund accounts for the levy and collection of excise tax upon hotels and motels. The excise tax is collected for the purposes of promoting conventions, tourism, and trade shows, while also providing funds to develop economic vitality in downtown areas. Currently, the city levies an 8% tax to local area hotels and motels, with 44% of the tax allocated to the Convention and Visitors Bureau of Dunwoody, 19% of the tax allocated to projects specifically allowed by state law, and the remainder allocated to the city’s general fund.

Motor Vehicle Rental Excise Tax Fund

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

American Rescue Plan Act (ARPA) Fund

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

PROPRIETARY FUND

Stormwater Utility Fund

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

FIDUCIARY FUND

Municipal Court Fund

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

ACCOUNTING POLICIES

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

SCOPE

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

FUND STRUCTURE

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

CHART OF ACCOUNTS

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

AUDITING POLICIES

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

SCOPE

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

AUDITOR QUALIFICATIONS

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

CHOOSING THE AUDIT FIRM

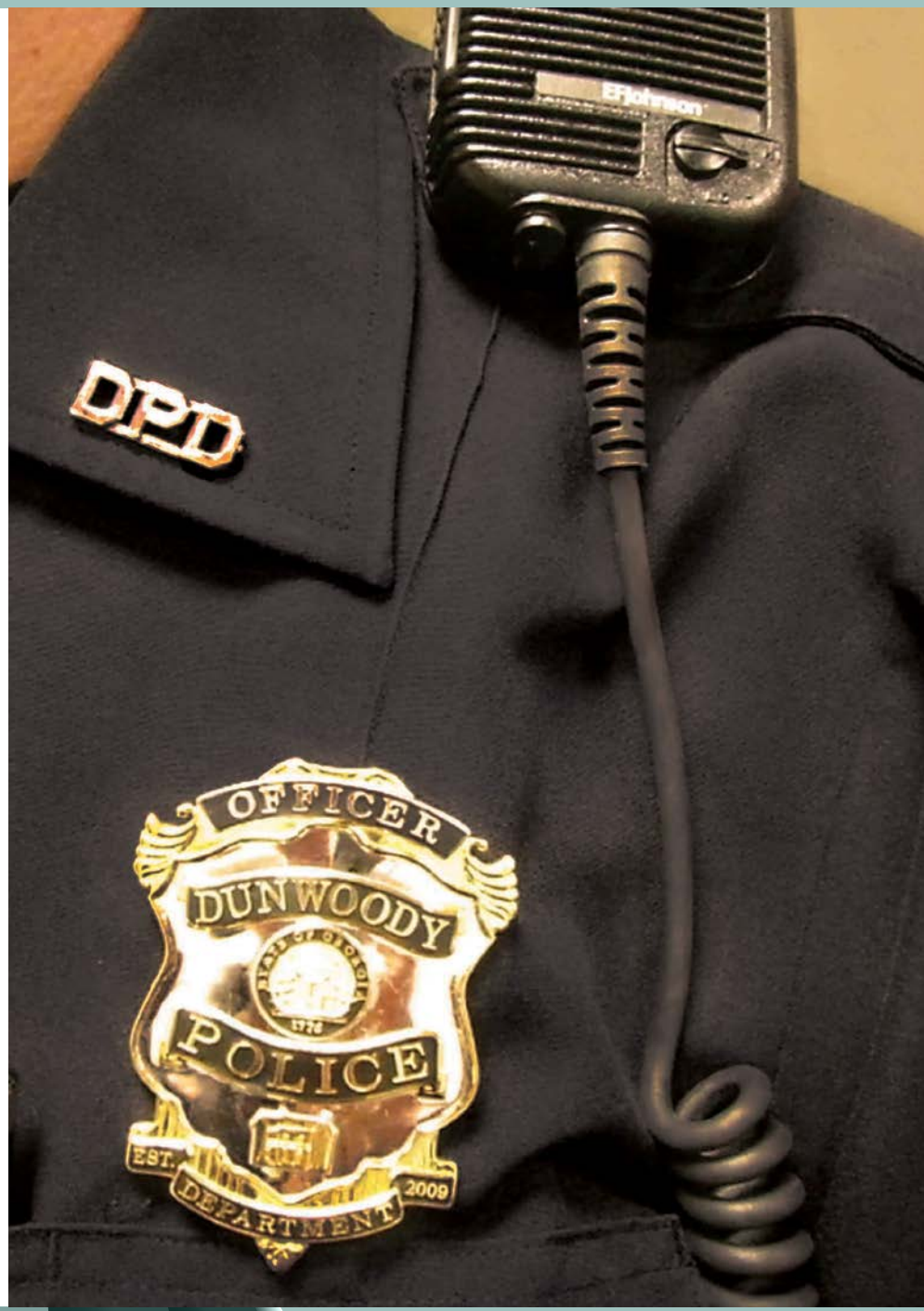
Every three to five years, the city will issue a request for proposals to choose an audit firm for a period of three years with two one year renewal options. The city will request two proposals from qualified public accounting firms. One proposal shall contain the firm's costs and a second will contain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

AUDITING AGREEMENT

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

INTERNAL AUDIT

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



MALFEASANCE AND EMBEZZLEMENT

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

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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

ANNUAL BUDGET DOCUMENT

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

FINANCIAL REPORTING TO THE CITY COUNCIL

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

FINANCIAL REPORTING TO THE ADMINISTRATION

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

EXTERNAL FINANCIAL REPORTING

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

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

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

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

SCOPE

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

FINANCING CURRENT COSTS

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

BUDGET OBJECTIVE BY TYPE OF FUND

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

General Fund

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

Capital Project Fund(s)

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

Debt Service Fund(s)

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

Special Revenue Fund(s)

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

Proprietary Fund (Stormwater Fund)

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

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

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

DEPARTMENTAL APPROPRIATIONS

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

PERFORMANCE BUDGET

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

BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

Current Services

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

Expanded Services

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

BALANCED BUDGET

The budget shall be balanced for each budgeted fund. The city considers the budget balanced when total expenditures are equal to total revenues. However, the budget is also balanced in situations where total expenditures are less than total revenues, which is technically a surplus. There are also instances when the district might plan to spend fund balances from previous years on one-time or non-routine expenditures. The city considers the budget to be balanced in this case also, provided the funding from previous years 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 balance = expenditures

Scenario Four: revenues + appropriated fund balance > expenditures

For fiscal year 2023, the city's budget is balanced under scenario three.

BASIS OF BUDGETING

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

Modified Accrual Basis

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

Accrual Basis

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

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

LEVEL OF BUDGET ADOPTION AND CONTROL

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

BUDGET STABILIZATION RESOURCES

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

UTILIZATION OF PRIOR YEAR’S FUND BALANCE IN BUDGET

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

APPROPRIATION LAPSES AT YEAR END

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

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

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

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

CONTINGENCY LINE ITEM

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

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

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

CONTRIBUTIONS

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

ADMINISTRATIVE SERVICE FEE/COST ALLOCATION

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

ONE-TIME REVENUE SOURCES

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



OPERATING BUDGET POLICIES

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.

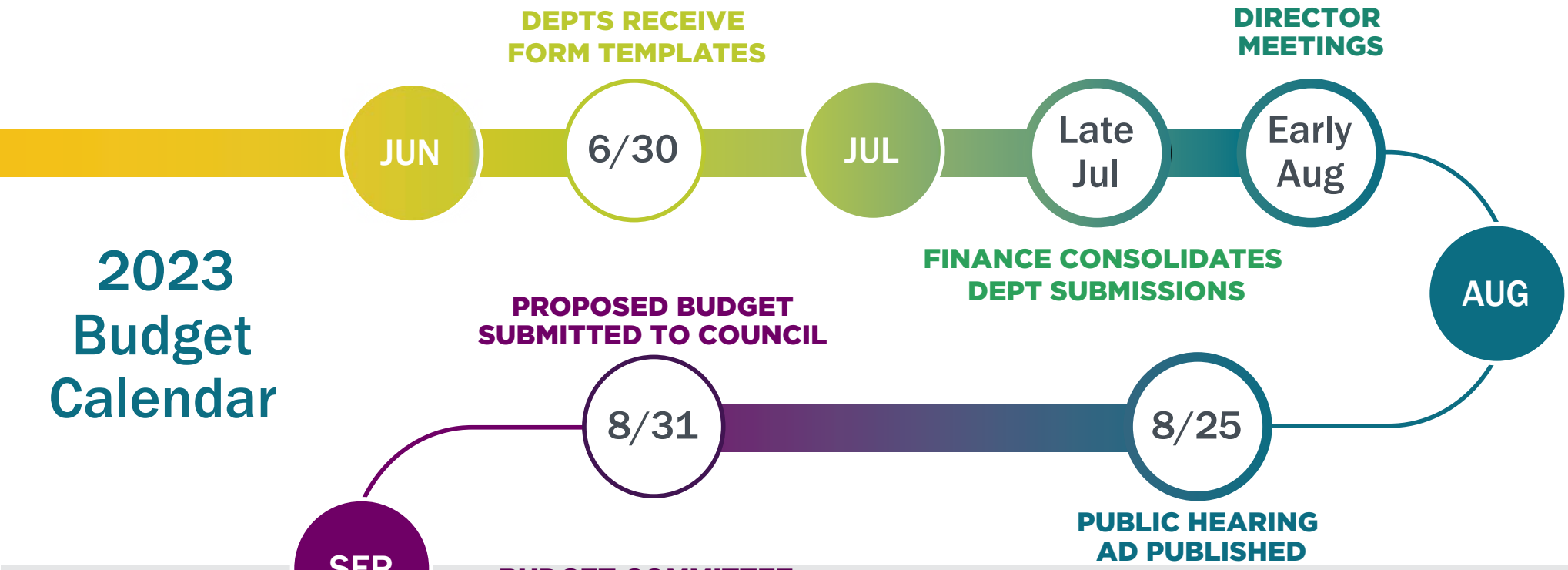
CAPITAL BUDGET

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

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

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

2023 Budget Calendar



Council Input


STAPLES
copy paper



SECTION 3

FINANCIAL SUMMARIES

CONSOLIDATED FUND SUMMARY

REVENUE ANTICIPATIONS AND EXPENDITURE APPROPRIATIONS

		Special Revenue Funds						Capital Projects Funds		Enterprise Funds			
Revenues	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*	ARPA Fund	Debt Service Fund	SPLOST Fund*	Capital Projects Fund*	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Property Taxes	$ 11,375,000										$ 11,375,000		$ 11,375,000
Business and Occupational Taxes	2,915,000										2,915,000		2,915,000
SPLOST								$ 7,300,000			7,300,000		7,300,000
Insurance Premium Taxes	3,750,000										3,750,000		3,750,000
Franchise Fees	3,571,000										3,571,000		3,571,000
Other Taxes	803,000		$ 3,982,000	$ 90,000							4,875,000		4,875,000
Licenses and Permits	1,497,000										1,497,000		1,497,000
Court Fines	1,338,000										1,338,000		1,338,000
Intergovernmental Revenues (Grants)					$ 450,000						450,000		450,000
Charges for Services	916,000	$ 1,391,000								$ 2,510,000	4,817,000		4,817,000
Contr & Don From Priv Sources	5,000										5,000		5,000
Other Revenues	355,000		500					1,000		2,000	358,500		358,500
Use of Prior Year Reserves	2,018,838					$ 9,775,000			$ 5,100,000		16,893,838		16,893,838
Subtotal	**28,543,838**	**1,391,000**	**3,982,500**	**90,000**	**450,000**	**9,775,000**	**-**	**7,301,000**	**5,100,000**	**2,512,000**	**59,145,338**	**-**	**59,145,338**

		Special Revenue Funds						Capital Projects Funds		Enterprise Funds			
Other Financing Sources	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*	ARPA Fund	Debt Service Fund	SPLOST Fund*	Capital Projects Fund*	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Operating Transfer In from General Fund							$ 1,255,020				$ 1,255,020	$ (1,255,020)	-
Operating Transfer In from Hotel/Motel	$ 1,493,250										$ 1,493,250	(1,493,250)	-
Operating Transfer In from Motor Vehicle Excise	90,000										$ 90,000	(90,000)	-
Operating Transfer In from ARPA Fund											$ -	-	-
Total Other Financing Sources	**1,583,250**	**-**	**-**	**-**	**-**	**-**	**1,255,020**	**-**	**-**	**-**	**2,838,270**	**(2,838,270)**	**-**
Total Revenues	**$ 30,127,088**	**$ 1,391,000**	**$ 3,982,500**	**$ 90,000**	**$ 450,000**	**$ 9,775,000**	**$ 1,255,020**	**$ 7,301,000**	**$ 5,100,000**	**$ 2,512,000**	**$ 61,983,608**	**$ (2,838,270)**	**$ 59,145,338**

		Special Revenue Funds						Capital Projects Funds		Enterprise Funds			
Expenditures	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*	ARPA Fund	Debt Service Fund	SPLOST Fund*	Capital Projects Fund*	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
City Council	$ 329,781										$ 329,781	-	$ 329,781
City Manager	654,080										654,080	-	654,080
City Clerk	508,488										508,488	-	508,488
Finance & Administration	2,117,766					$ 125,000					2,242,766	-	2,242,766
IT	2,481,271					400,000					2,881,271	-	2,881,271
Human Resources	578,598										578,598	-	578,598
Communications	420,000										420,000	-	420,000
Legal	416,156					100,000		$ 100,000			616,156	-	616,156
Facilities	505,194										505,194	-	505,194
Municipal Court	717,272										717,272	-	717,272
Police	11,012,681					1,065,000		716,000	$ 500,000		13,293,681	-	13,293,681
E911		$ 1,391,000									1,391,000	-	1,391,000
Public Works	3,112,001		$ 497,125		$ 450,000	3,650,000		6,385,000	4,600,000	$ 2,512,000	21,206,126	-	21,206,126
Parks	3,668,924		250,000			2,135,000		100,000			6,153,924	-	6,153,924
Community Development	1,798,407					800,000					2,598,407	-	2,598,407
Economic Development	451,449					250,000					701,449	-	701,449
Contingency	100,000					1,250,000					1,350,000	-	1,350,000
Subtotal	**28,872,068**	**1,391,000**	**747,125**	**-**	**450,000**	**9,775,000**	**-**	**7,301,000**	**5,100,000**	**2,512,000**	**56,148,193**	**-**	**56,148,193**

		Special Revenue Funds						Capital Projects Funds		Enterprise Funds			
Other Financing Uses	GeneralFund*	E911 Fund	Hotel/MotelFund	Motor Vehicle Excise T	GrantsFund*	ARPA Fund	Debt ServiceFund	SPLOSTFund*	CapitalProjects Fund	StormwaterUtility Fun	TotalGovernment	Elimination ofInterfund	Net TotalGovernment
Operating Transfer Out to Debt Service	$ 1,255,020										$ 1,255,020	$ (1,255,020)	-
Operating Transfer Out to Capital Projects											-	-	-
Operating Transfer Out to E911 Fund											-	-	-
Operating Transfer Out to Grants Fund											-	-	-
Operating Transfer Out to General Fund			$ 1,493,250	$ 90,000							1,583,250	(1,583,250)	-
Payments to Other Entities			1,742,125				$ 1,155,020				2,897,145	-	2,897,145
Total Other Financing Uses	**1,255,020**	**-**	**3,235,375**	**90,000**	**-**	**-**	**1,155,020**	**-**	**-**	**-**	**5,735,415**	**(2,838,270)**	**2,897,145**
Total Expenditures	**$ 30,127,088**	**$ 1,391,000**	**$ 3,982,500**	**$ 90,000**	**$ 450,000**	**$ 9,775,000**	**$ 1,155,020**	**$ 7,301,000**	**$ 5,100,000**	**$ 2,512,000**	**$ 61,883,608**	**$ (2,838,270)**	**$ 59,045,338**
Net	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,020	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000

* Denotes a Major Fund

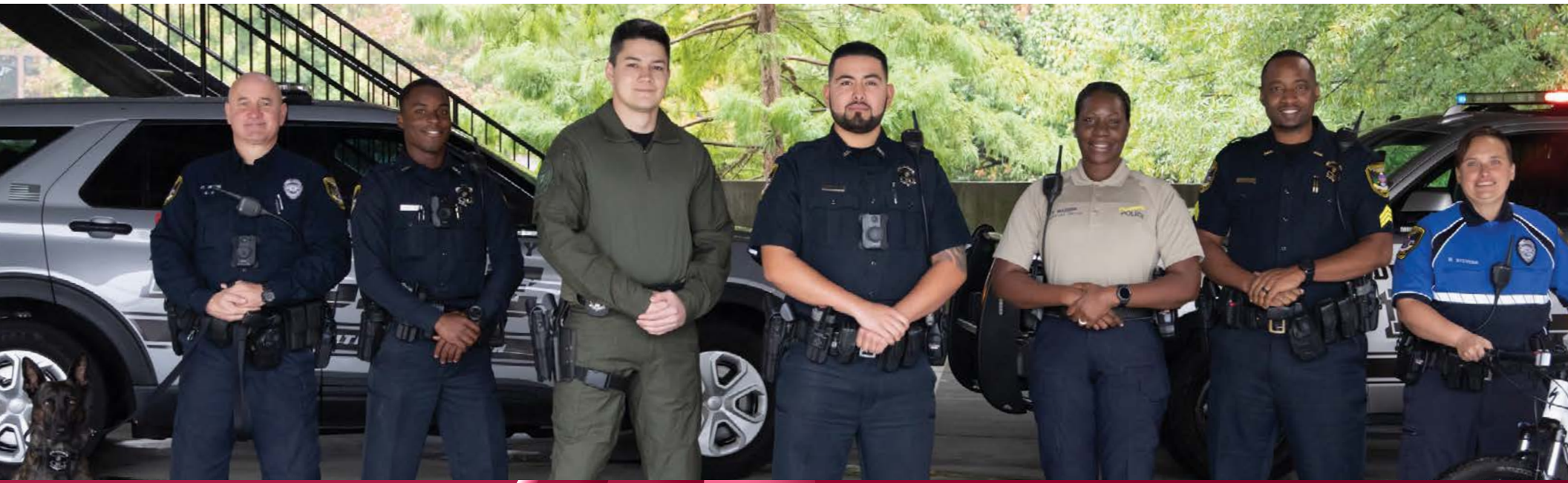
STATEMENT OF REVENUES AND EXPENDITURES

	Audited FY 2021	2022 Prorata Based on June YTD	2022 As Amended	Approved FY 2023
Beginning Fund Balance	$19,207,034	$23,567,543	$23,567,543	$19,118,545
Revenues				
Property Taxes	10,497,862	10,799,000	10,799,000	11,462,000
Business and Occupational Taxes	3,198,591	2,608,000	2,608,000	3,113,000
Insurance Premium Taxes	3,850,784	3,600,000	3,600,000	3,750,000
Franchise Fees	3,573,862	3,690,000	3,690,000	3,571,000
Other Taxes	737,634	494,000	494,000	518,000
Licenses and Permits	3,177,220	1,889,000	1,889,000	1,497,000
Fines and Forfeitures	1,374,753	1,319,000	1,319,000	1,338,000
Other Revenues	713,338	400,000	400,000	360,000
Intergovernmental	0	0	0	0
Charges for Services	866,310	571,652	571,652	916,000
Use of Prior Year Reserves	0	4,448,998	4,448,998	2,018,838
Total Operating Revenue	27,990,353	29,819,650	29,819,650	28,543,838
Expenditures				
City Council	292,564	353,704	353,704	329,781
City Manager	524,507	605,896	605,896	654,080
City Clerk	280,672	318,780	318,780	508,488
City Attorney	363,123	465,000	465,000	420,000
Finance & Administration	1,945,759	2,040,472	2,040,472	2,117,766
Facilities	403,372	441,157	441,157	416,156
Human Resources	301,953	485,667	485,667	578,598
Information Technology	1,486,578	2,306,042	2,306,042	2,481,271
Communications	405,770	459,127	459,127	505,194
Municipal Court	548,736	662,710	662,710	717,272
Police	8,962,318	10,353,570	10,353,570	11,012,681
Public Works	2,604,638	2,895,261	2,895,261	3,112,001
Parks	9,198,533	5,821,451	5,821,451	3,668,924
Community Development	2,631,223	2,131,178	2,131,178	1,798,407
Economic Development	314,041	418,897	418,897	451,449
Contingency	0	100,000	100,000	100,000
Total Operating Expenditures	30,263,786	29,858,912	29,858,912	28,872,068
Other Financing Sources (Uses)				
Use of Prior Year Reserves	-	(4,448,998)	(4,448,998)	(2,018,838)
Proceeds from the sale of property	66,594	-	-	-
Proceeds from Cap Leases - GMA	5,756,698	-	-	-
Extraordinary Items	20,621	-	-	-
Transfers In	1,531,912	1,215,744	1,215,744	1,583,250
Transfers Out	(741,883)	(1,176,482)	(1,176,482)	(1,255,020)
Total Other Financing Sources (uses)	6,633,942	(4,409,736)	(4,409,736)	(1,690,608)
Fund Balance, December 31	$23,567,543	$19,118,545	$19,118,545	$17,099,707

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.

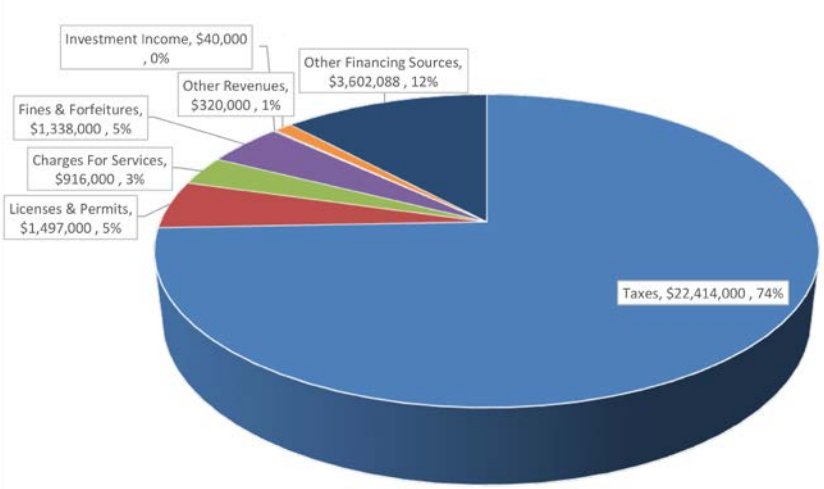
GENERAL FUND REVENUE SUMMARY

	2021 Actual	2022 Prorata Based on June YTD	2022 As Amended	2023 Approved
Taxes	$ 21,858,732	$ 21,191,000	$ 21,191,000	$ 22,414,000
Licenses & Permits	3,177,220	1,889,000	1,889,000	1,497,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	866,310	571,652	571,652	916,000
Fines & Forfeitures	1,374,753	1,319,000	1,319,000	1,338,000
Investment Income	12,824	80,000	80,000	40,000
Contr & Don From Priv Sources	57,477	5,000	5,000	5,000
Miscellaneous Revenue	643,037	315,000	315,000	315,000
Use of Prior Yr Reserves	-	4,448,998	4,448,998	2,018,838
Other Financing Sources	7,375,825	1,215,744	1,215,744	1,583,250
Total General Fund Revenues	$ 35,366,178	$ 31,035,394	$ 31,035,394	$ 30,127,088



	2021 Actual	2022 Prorata Based on June YTD	2022 As Amended	2023 Approved
Real Property Tax	$ 8,094,804	$ 9,393,000	$ 9,393,000	$ 10,155,000
Personal Property Tax	374,502	356,000	356,000	407,000
Motor Vehicle	34,132	22,000	22,000	18,000
MV Title Ad Valorem Tx True Up	1,496,948	834,000	834,000	665,000
Intangibles (Reg & Recording)	280,603	110,000	110,000	130,000
Franchise Fees	-	3,690,000	3,690,000	-
Franchise Fees - Electric	2,456,281	-	-	2,456,000
Franchise Fees - Gas	397,813	-	-	397,000
Franchise Fees - Television Cable	612,845	-	-	612,000
Franchise Fees - Telephone	106,923	-	-	106,000
Alcoholic Beverage Excise Tax	737,634	494,000	494,000	518,000
Excise Tax on Energy	145,829	77,000	77,000	80,000
Business & Occupation Tax	2,995,256	2,405,000	2,405,000	2,915,000
Insurance Premiums Tax	3,850,784	3,600,000	3,600,000	3,750,000
Financial Institutions Tax	203,335	203,000	203,000	198,000
Penalties & int on delinq taxe	29,080	3,000	3,000	3,000
Pen & Int on Del Taxes-Busines	41,964	4,000	4,000	4,000
Alcoholic Beverage Licenses	520,232	427,000	427,000	431,000
Other Licenses and permits	11,850	1,000	1,000	1,000
Small Cell Tower Fees - ROW	27,224	8,000	8,000	8,000
Planning & Zoning Fees	21,828	12,000	12,000	12,000
Bldg Structures & Equipment	2,516,523	1,420,000	1,420,000	1,018,000
OTC Inspections	1,375	-	-	1,000
Soil Erosion	49,788	-	-	1,000
Plan Review - Fire	28,400	21,000	21,000	25,000
Tree Bank	-	-	-	-
Local Govt Grants	-	-	-	-
Election Qualifying Fees	2,160	2,000	2,000	2,000
Special Police Svcs	18,060	11,000	11,000	11,000
Fingerprinting Fee	1,426	-	-	1,000
Public Safety-Other	71,977	50,000	50,000	50,000
Special Assessments	27,457	-	-	20,000
Streetlight Fees	509,892	311,000	311,000	526,000
Charges for services: Parking	1,316	1,000	1,000	1,000
Charges for Goods	-	-	-	-
Field Rental	133,073	100,000	100,000	105,000
Rec Program Fees	42,381	56,652	56,652	70,000
Pavilion Rentals	58,220	40,000	40,000	130,000
NSF Fees	349	-	-	-
Municipal Court Fines & Forfeitures	1,374,753	1,319,000	1,319,000	1,338,000
Interest Revenue	12,824	80,000	80,000	40,000
Contr & Don From Priv Sources	57,477	-	-	-
Explorer Donations	-	5,000	5,000	5,000
Donations	1,000	-	-	-
Rents and Royalties	267,958	184,000	184,000	184,000
Advertising Rental	11,148	34,000	34,000	34,000
Rental Income - 4800 Ashford Dunwoody	59,115	62,000	62,000	62,000
Reimb for damaged property	172,997	30,000	30,000	30,000
Other Charges For Svcs	6,828	1,000	1,000	1,000
Miscellaneous Revenue	123,990	4,000	4,000	4,000
Transfer In from MVR Tax Fund	94,299	93,000	93,000	90,000
Transfer In from Hotel Motel Fund	1,212,613	1,063,125	1,063,125	1,493,250
Transfer In from CARES II Fund	225,000	59,619	59,619	-
Proceeds from sale of property	66,594	-	-	-
Proceeds from Cap Leases - GMA	5,756,698	-	-	-
Extraordinary Items	20,621	-	-	-
Use of Prior Yr Reserves	-	4,448,998	4,448,998	2,018,838
Total Department Revenues	$ 35,366,178	$ 31,035,394	$ 31,035,394	$ 30,127,088

GENERAL FUND REVENUES BY TYPE 2023



GENERAL FUND DEPARTMENT SUMMARY

	2021 Actual	2022 Prorata Based on June YTD	2022 As Amended	2023 Approved
City Council	292,564	353,704	353,704	329,781
City Manager	524,507	605,896	605,896	654,080
City Clerk	280,672	318,780	318,780	508,488
Finance & Administration	1,945,759	2,040,472	2,040,472	2,117,766
Faciities	403,372	441,157	441,157	416,156
Legal	363,123	465,000	465,000	420,000
Information Technology	1,486,578	2,306,042	2,306,042	2,481,271
Human Resources	301,953	485,667	485,667	578,598
Communications	405,770	459,127	459,127	505,194
Municipal Court	548,736	662,710	662,710	717,272
Police	8,962,318	10,353,570	10,353,570	11,012,681
Public Works	2,604,638	2,895,261	2,895,261	3,112,001
Parks & Recreation	9,198,533	5,821,451	5,821,451	3,668,924
Community Development	2,631,223	2,131,178	2,131,178	1,798,407
Economic Development	314,041	418,897	418,897	451,449
Contingency	-	100,000	100,000	100,000
Transfer Out to Debt Service	741,883	1,176,482	1,176,482	1,255,020
Total General Fund Expenditures	31,005,669	31,035,394	31,035,394	30,127,088

GENERAL FUND ACCOUNT SUMMARY

	2021 Actual	2022 Prorata Based on June YTD	2022 As Amended	2023 Approved
Personnel Services	10,731,888	12,697,113	12,697,113	14,075,485
Purchased & Contracted Services	11,650,099	12,706,470	12,706,470	12,504,063
Supplies	1,814,878	2,145,329	2,145,329	2,187,520
Other Costs	-	110,000	110,000	105,000
Capital Outlays	6,066,921	2,200,000	2,200,000	-
Debt Service	741,883	1,176,482	1,176,482	1,255,020
Transfers	-	-	-	-
Total General Fund Expenditures	31,005,669	31,035,394	31,035,394	30,127,088



GENERAL FUND REVENUE SOURCES

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

DIVERSIFICATION AND STABILITY

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

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

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

CONSERVATIVE REVENUE ESTIMATES

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

USER BASED FEES AND CHARGES (EXCHANGE REVENUE)

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

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

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

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

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

ALTERNATE REVENUE SOURCES

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

REVENUE COLLECTION

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

RATES AND CHARGES

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

REVENUE HANDBOOK

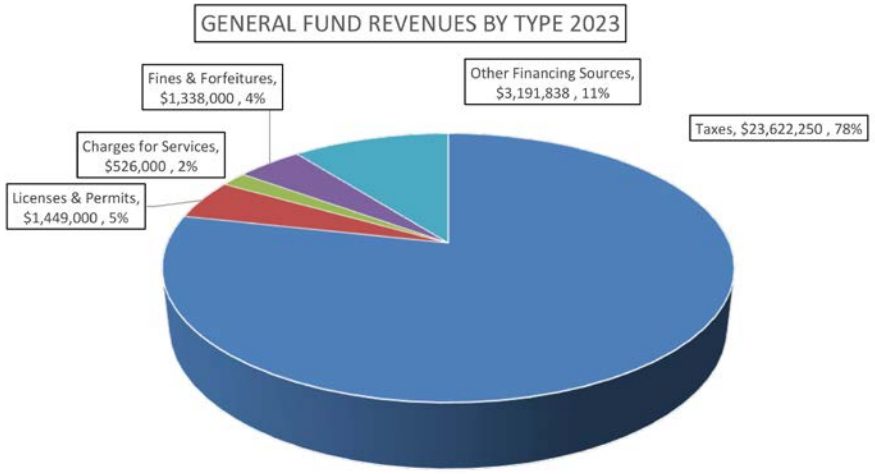
A revenue handbook will be established and updated annually as part of the budget process. This handbook will be utilized to adjust all fees, user charges, and applicable taxes or other revenue sources. The handbook will include at least the following information:

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



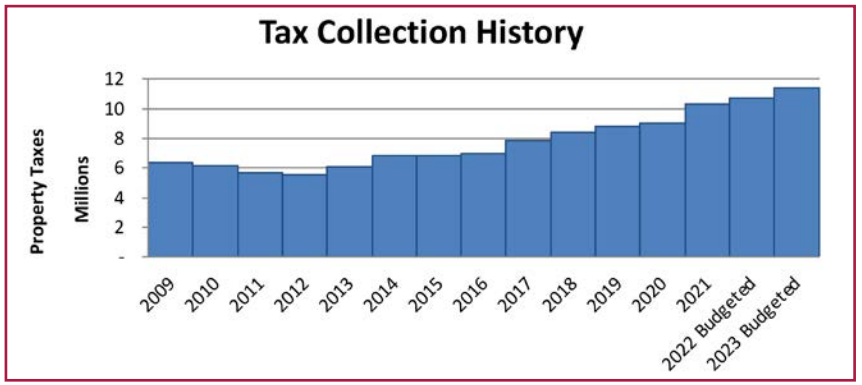
GENERAL FUND MAJOR REVENUES

Major Revenues (Top Ten)	FY 2022 Amended Budget	FY 2023 Approved Budget	$$ Variance	% Variance
Taxes:				
Property Taxes	$10,715,000	$11,375,000	660,000	6.16%
Franchise Fees	3,690,000	3,571,000	(119,000)	-3.22%
Alcohol Beverage Excise Taxes	494,000	518,000	24,000	4.86%
Business and Occupational Taxes	2,405,000	2,915,000	510,000	21.21%
Insurance Premiums Tax	3,600,000	3,750,000	150,000	4.17%
Hotel/Motel Taxes	1,063,125	1,493,250	430,125	40.46%
Licenses and Permits:				
Alcohol Beverage Licenses	427,000	431,000	4,000	0.94%
Building Permits	1,420,000	1,018,000	(402,000)	-28.31%
Charges for Services:				
Streetlight Fees	311,000	526,000	215,000	69.13%
Fines and Forfeitures	1,319,000	1,338,000	19,000	1.44%
Total Major Revenues	25,444,125	26,935,250	1,491,125	5.86%
Other General Fund Revenues	5,591,269	3,191,838	(2,399,431)	-42.91%
Total Revenues	$ 31,035,394	$ 30,127,088	$ (908,306)	-2.93%



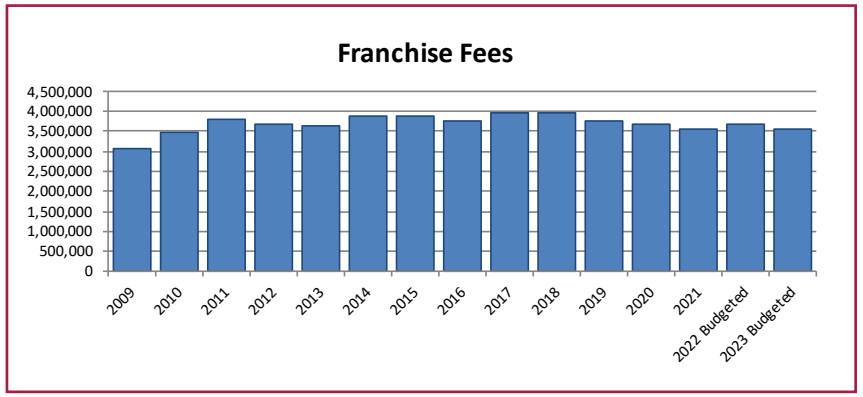
PROPERTY TAXES

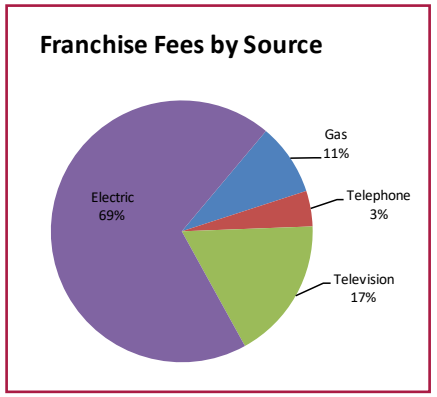
The 2023 property taxes projection shows an increase of 6.16%. This increase is attributable to an increase in the millage rate to the cap of 3.04 mills, plus a slight increase in the assessed property values of both residential and commerical properties within Dekalb County.



FRANCHISE FEES

Franchise fees are charged to utility companies for use of the city streets and right of ways to conduct their private business of delivering telephone, natural gas, television and other fiber optics cable services. This category represents 12% of the total projected revenues.



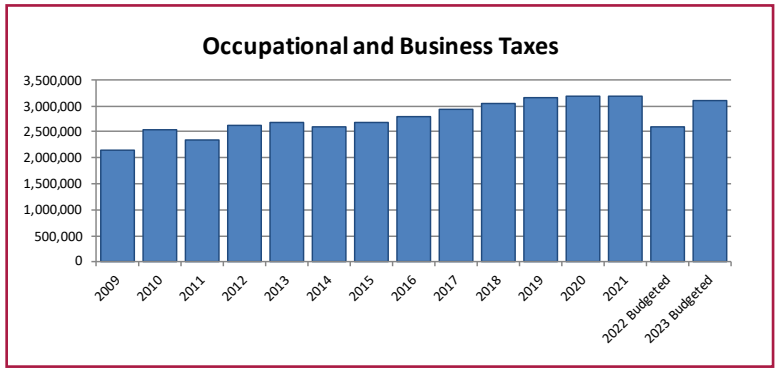


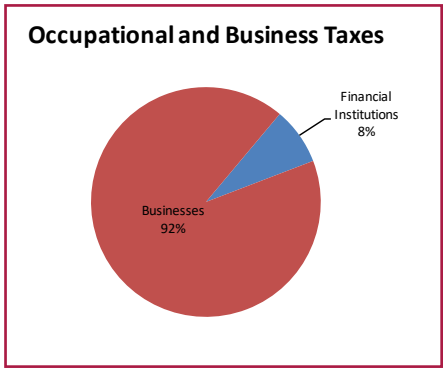
ALCOHOL BEVERAGE EXCISE TAXES

Alcohol beverage taxes are levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes imposed on the distribution of distilled spirits, malt beverages, and wine. Taxes are also imposed on the sale of distilled spirts by the drink. This category represents 1% of the total general fund revenues. The 2023 amount for beverage excise taxes was computed based on the current trend from retailers.

OCCUPATIONAL AND BUSINESS TAXES

Business taxes category includes revenues from businesses and financial institutions occupational license for conducting business within the city. This category represents ten (10%) of the total projected revenues for fiscal year 2023.





INSURANCE PREMIUMS TAXES

This category includes revenues from excise taxes on insurance premiums written by insurance companies conducting business within the City. Excise taxes on insurance premiums written by insurance companies conducting business within the City are allocated from the state to local governments based on current census data. Official census data is updated every ten years. Unless the State changes the tax system, this tax will remain flat until the next official census, only changing slightly due to growth in the industry. This category represents 10% of the total general fund revenues. The insurance premiums taxes for 2023 are estimated based on amounts received in prior years with an increase to reflect anticipated growth.

HOTEL/MOTEL EXCISE TAXES

Hotel/Motel taxes are excise taxes that are charged for rooms or accommodations furnished by hotels. This category represents five percent (5%) of total fund revenues. The 2023 estimate was based on 2022 collections from Hotels that are seeing a recovery from the COVID-19 impact on room rentals. This is currently projected to be up by 40% of the 2022 amended projection.



ALCOHOL BEVERAGE LICENSES

An Alcohol Beverage Privilege License is required for any establishment selling Alcohol Beverages for consumption on or off premises within the City limits of Dunwoody. The 2023 estimated amount is computed based on the current level of alcohol beverage license holders and is 2% of total projected revenues.

BUILDING PERMITS

All construction activities within the City must be permitted through the Community Development Department. This ensures that all construction is done in accordance with the codes set forth by the City of Dunwoody, Dekalb County, and the State of Georgia. The 2023 estimated amounts are 4% of the total projected revenues.

STREETLIGHT FEES

Street lights are installed on the City maintained streets of the City of Dunwoody by petition. In areas with underground utilities, street light poles are not installed as part of the normal electric service. Therefore, the cost of the electricity must be paid by homeowners or by the developer. The 2023 estimated amount are projections based on historical trend data and adjusted as needed for anticipated rate increases from Georgia Power.

STORMWATER MAJOR REVENUES

The 2023 estimates include the Municipal Cost Index (MCI) Percentage Increase. This index is designed to show the effects of inflation on the cost of municipal services.



CAPITAL PROJECT IMPROVEMENT PLAN

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

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

PROJECT LENGTH BUDGET

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

BUDGET PREPARATION

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

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

APPROPRIATIONS AT YEAR END

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







SECTION 4

CAPITAL DEBT

CAPITAL PROJECTS LISTING

	Projects 2018	Projects 2019	Projects 2020	Projects 2021	Projects 2022	Projects 2023
Recurring/Routine Capital Expenditures (Amended budget)						
Public Works Resurfacing and Roads Projects	$ 3,006,393	$ 5,272,449	$ 4,637,044	$ 6,012,434	$ 8,274,860	$ 7,950,000
Intersection Enhancements	595,000	300,000	1,355,682	800,000	1,820,000	245,000
Multi-Use Trails and Sidewalk Improvements and Additions	1,440,000	150,000	1,300,000	3,837,966	1,245,000	2,790,000
Public Safety Equipment		643,905	1,421,000	489,625	1,191,140	1,216,000
City Buildings		100,000	100,000	100,000	100,000	100,000
Parks Improvements		100,000	3,984,000	150,000	100,000	100,000
	$ 5,041,393	$ 6,566,354	$ 12,797,726	$ 11,390,025	$ 12,731,000	$ 12,401,000
Nonrecurring/Nonroutine Capital Expenditures (Amended budget)						
Traffic Calming	$ -	$ -	$ -	$ -	$ -	$ -
Police Department Machinery and Equipment		15,000				
Equipment for Detective	23,000					
Patrol Officers Capital	90,000					
MARTA Bus Shelter Replacement Brook Run						
FIPP [1]-2017 Unallocated Balance						
FIPP [1]-2018 Unallocated Balance	250,000					
E-plan Software	25,000					
Virtual Host Replacement		18,000				
Storage Area Network (SAN) Replacement		95,000	95,000			
Firewall Replacement and upgrade			72,000			
Power Protection equipment for server room			15,000			
PCMS Football Field Lighting			170,500			
Ashford Dunwoody Commuter Trail Phase I - Hotel/Motel			250,000			100,000
Ashford Dunwoody Commuter Trail Phase II - Hotel/Motel			600,000	250,000	368,000	250,000
Path Connection to Central Parkway (Perimeter Park)				250,000		
Gateway Signage					500,000	
Perimeter Center East Park Improvements					3,000,000	
Westide Connector Trail & MARTA						147,125
Dunwoody Sign						250,000
	$ 388,000	$ 128,000	$ 1,202,500	$ 500,000	$ 3,868,000	$ 747,125
Total Capital Projects	**$ 5,429,393**	**$ 6,694,354**	**$ 14,000,226**	**$ 11,890,025**	**$ 16,599,000**	**$ 13,148,125**

[1] FIPP-Facilities Improvement Partnership Program

CAPITAL PROJECT FUNDING BY DEPARTMENT

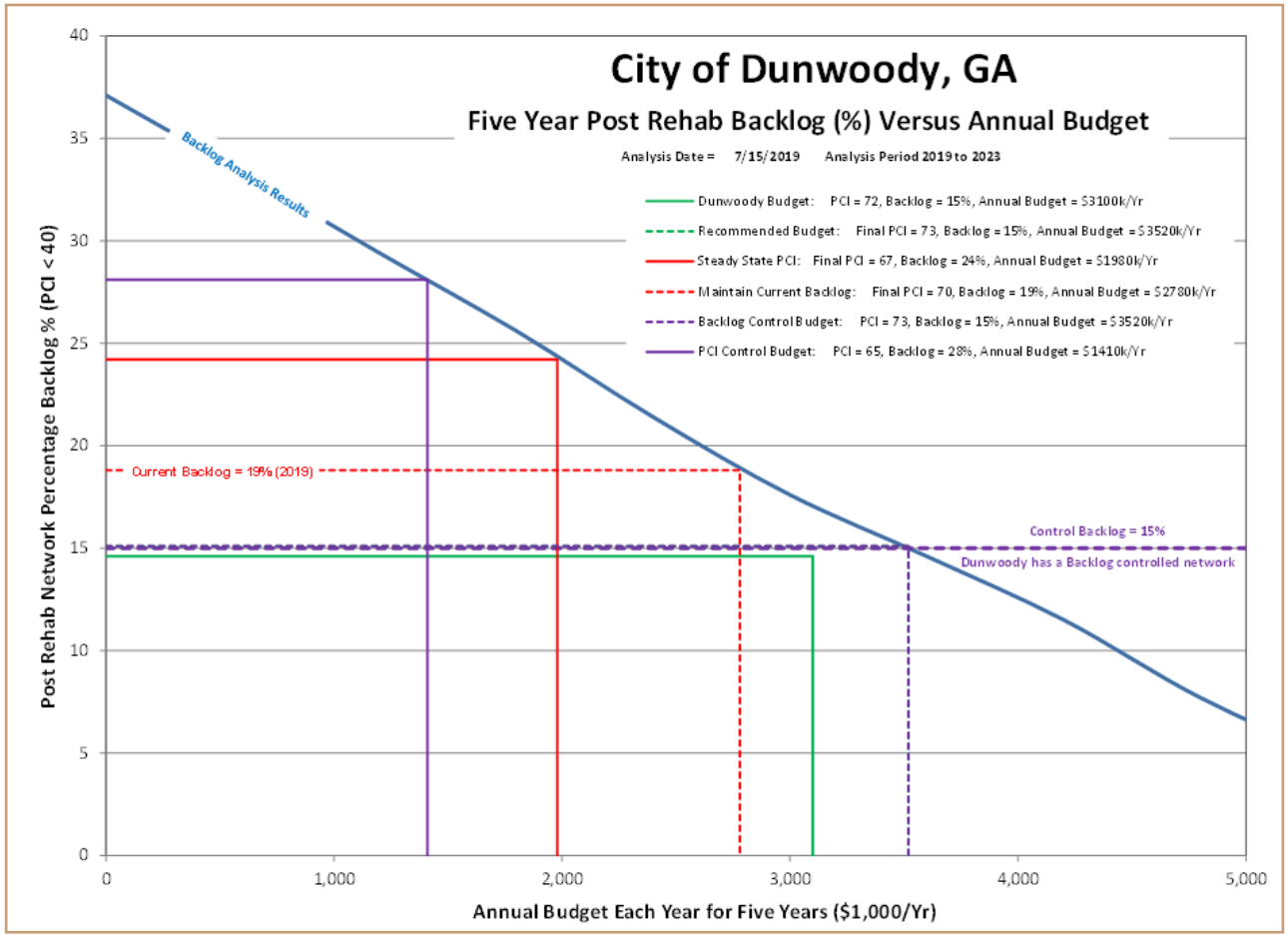
	ADOPTED BUDGETS					
	Projects 2018	Projects 2019	Projects 2020	Projects 2021	Projects 2022	Projects 2023
Department						
General Government	$ 250,000	$ 213,000	$ 300,000	$ 100,000	$ 100,000	$ 100,000
Public Safety	113,000	658,905	494,319	489,625	1,191,140	1,216,000
Public Works	5,041,393	5,722,449	7,382,101	11,150,400	12,207,860	11,482,125
Recreation		100,000	225,000	150,000	3,100,000	350,000
Community Development	25,000	-	-	-	-	-
	$ 5,429,393	$ 6,694,354	$ 8,401,420	$ 11,890,025	$ 16,599,000	$ 13,148,125

OPERATIONAL IMPACT OF FY2023 CAPITAL PROJECTS

	Estimated Net Annual Impact of FY 2023 Capital Projects on Operating Budget						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Project Name							
General Government	100,000	-	-	-	-	-	-
							-
Public Safety	1,216,000	-	-	-	-	-	-
Public Works	11,482,125	56,000	56,000	56,000	56,000	64,500	11,706,125
Recreation	350,000	5,000	5,000	5,000	5,000	5,000	370,000
Total Capital Projects & 5 Year Impact on Operational Budget	$ 13,148,125	$ 61,000	$ 61,000	$ 61,000	$ 61,000	$ 69,500	$ 12,076,125

CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE RESURFACING CAPITAL PROJECT

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



Fiscal Year 2023 TRANSPORTATION CAPITAL PROJECT FUNDING
Focus on Connectivity

CONCEPT AND DESIGN PHASE 2023

Ashford Dunwoody Road Path
Phase II
FY2023 $250K Design and ROW Phase
Overall Project Budget $5.0M

CONSTRUCTION PHASE 2023

Peeler Road Shared Use Path
FY2023 $900K Construction
Overall Project Budget $2.3M

Vermack Road
Vanderlyn to Womack Road ADA Improvements
FY2023 $500K Construction
Overall Project Budget $1.0M

Dunwoody Village Street Grid
FY2023 $600K Construction
Overall Project Budget $600K

Old Spring House Lane Path
FY2023 $500K Construction
Overall Project Budget $800K

INTERSECTION IMPROVEMENT 2023

Mount Vernon Road @ Tilly Mill
Intersection Improvements
FY2023 $100K Design
FY2024 $2.4 Anticipated Construction

Chamblee Dunwoody @ Peeler Road
FY2023 $95K Design
$2.1M Anticipated Construction in Long Range Plans

DEBT ISSUANCE AND MANAGEMENT

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

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

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

COMPUTATION OF LEGAL DEBT LIMIT

Assessed Value	$	3,568,581,147
Debt Limit 10% of Assessed Value	$	356,858,115
Debt Applicable to Debt Limit (at 12/31/21)	$	13,403,407
Unused Legal Debt Limit	$	343,454,707

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 2023 is $356,858,115. This amount is based on the 2022 tax digest dated July 2022. 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			
2023	890,294	262,628	1,152,922
2024	955,119	244,110	1,199,230
2025	1,024,405	224,260	1,248,664
2026	1,098,451	202,984	1,301,435
2027	1,177,582	180,188	1,357,770
2028	1,262,143	155,765	1,417,908
2029	1,352,503	129,605	1,482,108
2030	1,449,053	101,588	1,550,642
2031	2,206,102	82,824	2,288,926
2032	426,017	38,765	464,782
2033	434,839	29,944	464,782
2034	443,842	20,940	464,782
2035	453,033	11,750	464,782
2036	230,022	2,369	232,391
	$ 13,403,407	$ 1,687,720	$ 15,091,127

The City currently has two outstanding issues. On August 31, 2016, the City entered into a direct borrowing agreement through a financial institution to borrow $9,900,000 from the Georgia Municipal Association for a City hall project. Annual principal payments ranging from $303,980 to $1,788,727 and semi-annual interest payment, at a rate of 1.98%, began in April 2017 and will continue through April 2031.

On June 28, 2021, the City entered into a direct borrowing agreement through a financial institution to borrow $5,770,000 from the Georgia Municipal Association for two parcels of land on Vermack Road. Annual principal payments ranging from $142,254 to $230,022 and semi-annual interest payments, at a rate of 2.06%, began in April 2022 and will continue through April 2036.

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.


adidas
ATLANTA
MICHAEL
ROCK
Hello
HOWARD
WEATHERMEN
PIEDMONT
PARK
CONSERVANCY
Dunwoody



SECTION 5
DEPARTMENTAL BUDGET DETAIL

PERSONNEL POSITION CONTROL

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

Department	FY2021	FY2022	FY2023
City Manager	2	2	2
City Clerk	1	1	3
Finance & Administration	2	2	3
City Attorney	-	-	-
Municipal Court	4	4	4
Information Technology	-	1	2
Human Resources	2	2	3
Communications	2	2	2
Police	76	78	78
Public Works	1	1	1
Parks & Recreation	1	1	1
Community Development	1	1	2
Economic Development	1.7	2	2
Total Full-Time Equivalent Approved Positions	93.7	97.0	103.0

Positions that were added in FY2023 are as follows:
City Clerk - converted Deputy City Clerk and Records Clerk from contract to City positions
Finance - converted Accounting Manager from contract to City position
Information Technology - converted IT Manager from contract to City position
Human Resources - added HR Generalist position
Community Development - added conversion of Deputy Community Development Director from contract to City position

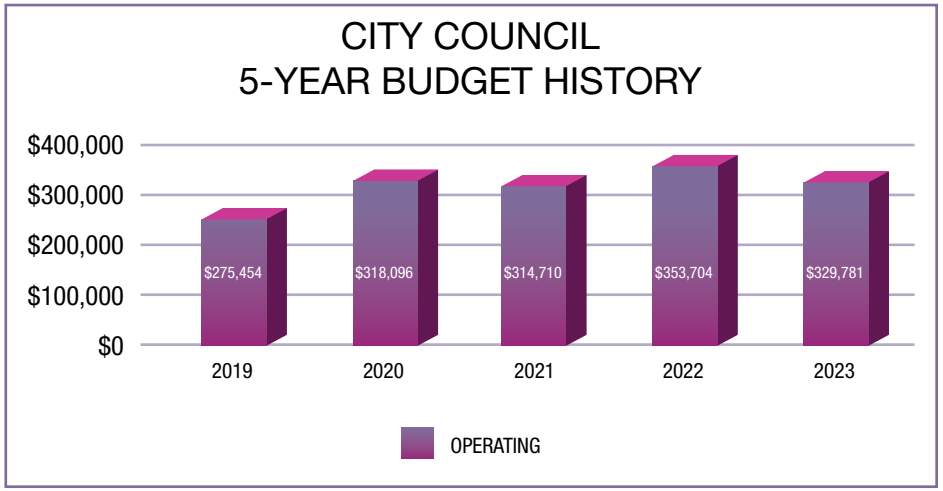






Function	The Dunwoody City Council is comprised of six members who represent three districts and a Mayor who serves the entire city. These seven members have an equal voice in governing the City. Council members serve four-year terms. Every other year three council seats are up for re-election. The Mayor runs for re-election during seven years coinciding with the presidential race.
Positions	City of Dunwoody Mayor and 6 City Council Members
Mission Statement	To provide the highest quality of life for those who live, work, or play in our community, and to foster an environment where businesses can prosper. We will serve all stakeholders in a transparent manner resourceful, efficient, progressive, and professional leadership.
Current FY 2022 Budget	$353,704
FY 2023 Adopted Budget	$329,781
Change from PY Budget	-$23,923
Reason(s) for Change	• Decrease in group health insurance

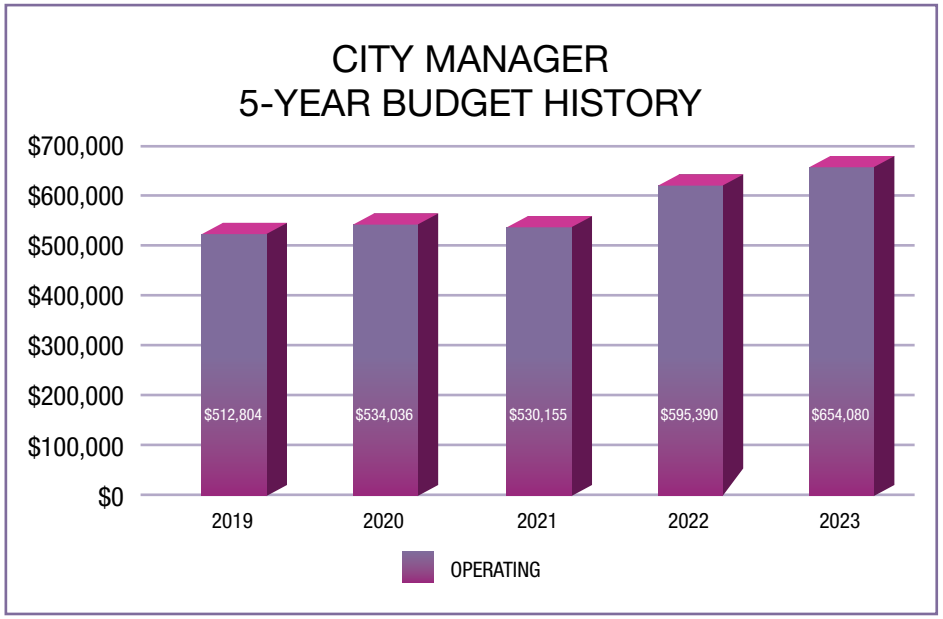
Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	87,000	88,000	88,000	88,000
512100.00 - Group Insurance	122,764	146,768	146,768	115,383
512200.00 - Social Security	4,067	5,456	5,456	5,456
512300.00 - Medicare	1,090	1,276	1,276	1,276
512700.00 - Worker's Compensation	161	177	177	213
521200.00 - Professional Services	5,000	9,000	9,000	16,000
521300.00 - Technical Services	46	1,000	1,000	1,000
522200.00 - Repairs & Maintenance	1,458	2,500	2,500	2,500
522300.00 - Rentals	-	-	-	-
523100.00 - Property/Liability Insurance	47,215	57,127	57,127	62,553
523200.00 - Communications	2,775	4,200	4,200	4,200
523400.00 - Printing & Binding	-	2,300	2,300	2,300
523500.00 - Travel	4,678	14,700	14,700	9,700
523600.00 - Dues & Fees	4,315	3,000	3,000	3,000
523700.00 - Education & Training	6,525	6,500	6,500	6,500
531100.00 - Supplies	3,282	5,000	5,000	5,000
531300.00 - Food	1,657	2,000	2,000	2,000
531400.00 - Books & Periodicals	529	700	700	700
531600.00 - Small Equipment	-	4,000	4,000	4,000
	292,564	**353,704**	**353,704**	**329,781**



CITY MANAGER

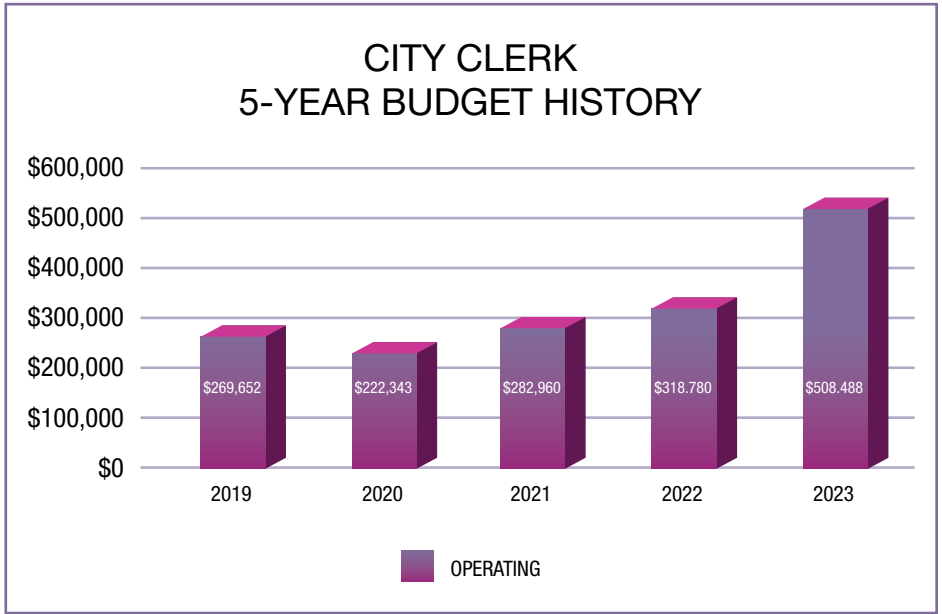
Function	The City Manager oversees the day-to-day operations of all City departments and supervises the department heads. In addition, he prepares a draft city budgets each year with the options for Council consideration. He researches and makes recommendations about topics of interest to the City Council. He spends a great deal of time meeting with citizens and citizen groups to better understand their needs, providing executive leadership that encourages good performance by City workers, and operating the City with a professional understanding of how all city functions operate together to their best effect.
Positions	2 Full Time Employees
Mission Statement	To develop a responsive, dynamic, representative local government organization that continually assesses its purpose and seeks the mist effective and efficient techniques and technologies for serving the community.
Current FY 2022 Budget	$605,896
FY 2023 Adopted Budget	$654,080
Change from PY Budget	$48,184
Reason(s) for Change	• Approved pay increase , plus an increasein health care costs.

Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	374,382	408,149	408,149	444,119
512100.00 - Group Insurance	46,821	50,051	50,051	60,343
512300.00 - Medicare	5,403	6,399	6,399	6,440
512400.00 - Retirement	75,688	84,033	84,033	95,056
512400.01 - 401a Match	14,864	16,326	16,326	17,765
512700.00 - Worker's Compensation	1,330	2,305	2,305	1,756
521200.00 - Professional Services	-	-	-	-
522200.00 - Repairs & Maintenance	-	-	-	-
523200.00 - Communications	1	-	-	-
523400.00 - Printing & Binding	-	-	-	-
523500.00 - Travel	-	4,000	4,000	8,000
523600.00 - Dues & Fees	2,240	7,332	7,332	3,800
523700.00 - Education & Training	127	12,000	12,000	3,500
531100.00 - Supplies	2,521	3,000	3,000	5,000
531300.00 - Food	1,086	1,000	1,000	2,000
531400.00 - Books & Periodicals	45	301	301	301
531600.00 - Small Equipment	-	1,000	1,000	1,000
579000.00 - Contingency	-	10,000	10,000	5,000
	524,507	605,896	605,896	654,080



Function	The City Clerk's office is responsible for compliance with Federal, State and City mandates and regulations governing official City Council meetings, actions, and documentation; Elections, codification of City ordinances; and, City-wide policies and procedures concerning official government records.
Positions	3 Full Time Employee
Mission Statement	To assist the citizens and staff of the City of Dunwoody by providing prompt, courteous, and professional service that facilitates the transparent flow of information between the City, its citizens, and its stakeholders. This department manages agendas and minutes for the City Council as well as City boards and commissions. It also maintains organized and accurate records of all contracts, agreements, resolutions, ordinances, and other documents relevant to the City of Dunwoody.
Current FY 2022 Budget	$318,780
FY 2023 Adopted Budget	$508,488
Change from PY Budget	$189,708
Reason(s) for Change	• Conversion of contractors to City positions, plus costs associated with a 2023 election.

Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	128,219	204,177	204,177	286,410
512100.00 - Group Insurance	11,701	33,355	33,355	68,286
512300.00 - Medicare	1,891	7,127	7,127	4,153
512400.00 - Retirement	22,100	33,497	33,497	49,262
512400.01 - 401a Match	5,090	5,622	5,622	11,456
512700.00 - Worker's Compensation	219	948	948	867
521200.00 - Professional Services	67,749	5,000	5,000	58,500
521300.00 - Technical Services	1,250	1,300	1,300	1,300
522200.00 - Repairs & Maintenance	36,631	13,604	13,604	14,104
523200.00 - Communications	197	1,000	1,000	1,000
523300.00 - Advertising	1,776	1,500	1,500	1,500
523400.00 - Printing & Binding	-	1,000	1,000	1,000
523500.00 - Travel	543	3,750	3,750	3,750
523600.00 - Dues & Fees	450	330	330	330
523700.00 - Education & Training	1,828	3,320	3,320	3,320
531100.00 - Supplies	552	1,500	1,500	1,500
531300.00 - Food	95	1,000	1,000	1,000
531400.00 - Books & Periodicals	-	250	250	250
531600.00 - Small Equipment	382	500	500	500
542000.00 - Machinery & Equipment	-	-	-	-
	280,672	318,780	318,780	508,488



CITY CLERK

2022 ACCOMPLISHMENTS:

- The City Clerk's Office continues working with all departments to ensure records are purged or retained in compliance with the Local Government Retention Schedule
- Coordinated training for various City boards
- Served as a member of the Wellness Committee and attended all meetings
- Served as a member of the State Records Committee, which is responsible for review and approval of all retention schedules for the State of Georgia
- Provided support to Mayor, Council, and all City departments
- Responded to all open records requests pursuant to the Georgia Open Records Act
- Continued oversight of Municipal Court

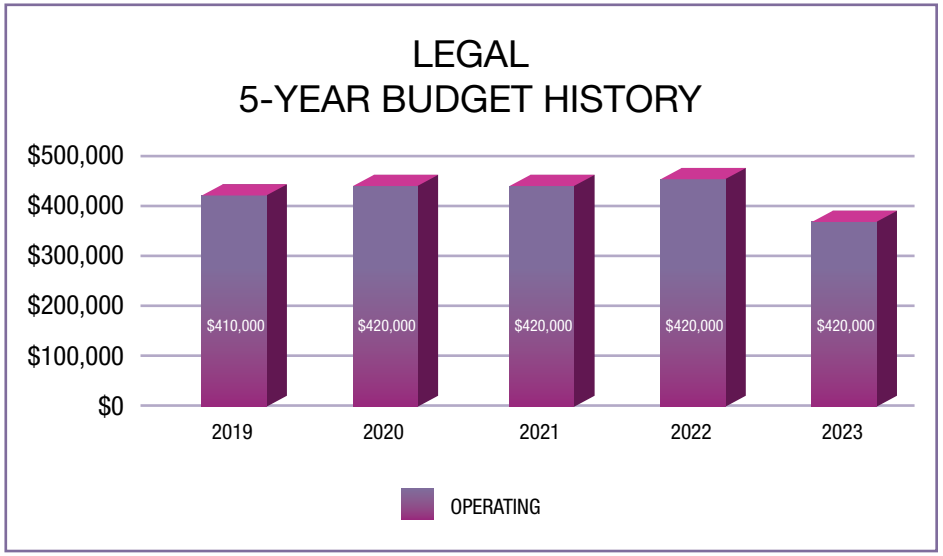
2023 GOALS AND OBJECTIVES:

- Continue working with all departments to ensure records are purged and retained in compliance with the Local Government Retention Schedule
- Conduct open records training for all staff members
- Coordinate training for all City boards
- Continued in-depth training for Deputy City Clerk
- Perform all duties and responsibilities required by the State Election Code in preparation for the November 7, 2023 General Election

Key Performance Indicators	Actual FY 2019	Actual FY 2020	Actual FY 2021	YTD (Sep 2022) FY 2022
Number of agendas published by 5:00 p.m. Thursday prior to City Council Meeting	29	35	*	*
Number of ordinances and resolutions digitized within one week of Council action	64	46	*	*
Number of open records requests	4,431	3,769	4,497	3,506

Function	The City Attorney's office provides sound legal counsel to the City's elected officials, department, and agencies, and prosecutes violations of Civil Ordinances in Dunwoody Municipal Court. They also represent the City in litigation.
Positions	Contract
Mission Statement	To provide timely and accurate professional services to the City Council, City Manager, staff and the City boards and commissions, involving all legal matters of municipal concern. The City Attorney serves at the pleasure ad direction of the City Council.
Current FY 2022 Budget	$465,000
FY 2023 Adopted Budget	$420,000
Change from PY Budget	-$45,000
Reason(s) for Change	• Align budget with actual contract

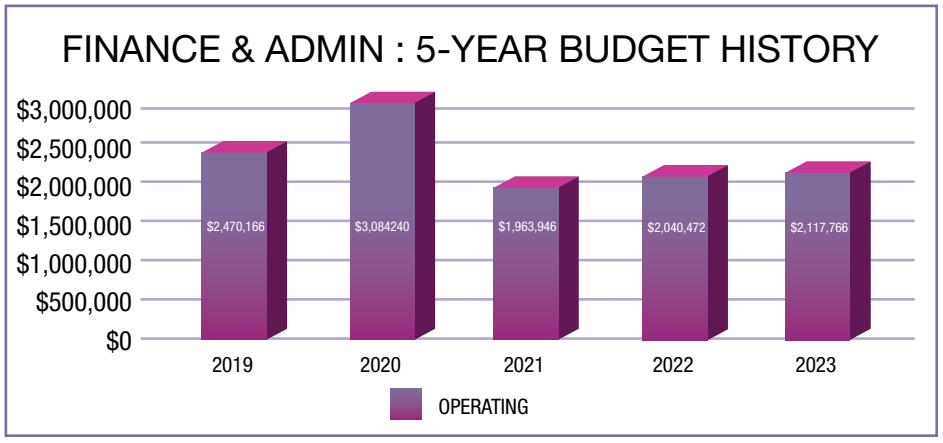
Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
521200.00 - Professional Services	20,000	120,000	120,000	60,000
521200.01 - Prof Svcs-Legal	192,355	245,000	245,000	260,000
521200.02 - Prof Svcs-Litigation	149,722	100,000	100,000	100,000
523200.00 - Communications	11	-	-	-
523600.00 - Dues & Fees	1,035	-	-	-
531100.00 - Supplies	-	-	-	-
531300.00 - Food	-	-	-	-
531600.00 - Small Equipment	-	-	-	-
	363,123	465,000	465,000	420,000



FINANCE & ADMINISTRATION

Function	The Finance and Administration Department is responsible for all financial operations, contract administration, physical plant, administrative and facility services and coordinating the annual audit. The divisions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Purchasing, Contract Administration, Human Resources, and Facilities.
Positions	3 Full Time Employees and Consultants
Mission Statement	To provide all stakeholders in a transparent and efficient manner with professional, courteous, and reliable services that are timely and accurate. The department is responsible for all financial operations, information technology, contract administration, administrative services, facility services, and coordinating the annual audit.
Current FY 2022 Budget	$2,040,472
FY 2023 Adopted Budget	$2,117,766
Change from PY Budget	$77,294
Reason(s) for Change	• Conversion of contract to City position, plus approved pay increases and increase in health care costs.

Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
Regular Salaries	251,041	321,597	321,597	374,606
Group Insurance	51,370	62,441	62,441	70,068
Medicare	3,599	8,101	8,101	5,432
Retirement	43,119	53,818	53,818	64,433
401a Match	9,975	10,923	10,923	14,984
Worker's Compensation	616	1,694	1,694	1,220
Other Employee Benefits	8,893	5,000	5,000	5,000
Official/Admin Svcs	1,130,003	1,062,338	1,062,338	1,030,630
Professional Services	56,568	71,000	71,000	86,000
Technical Services	63,838	54,700	54,700	54,700
Repairs & Maintenance	52,847	-	-	-
Rentals	4,267	4,320	4,320	4,320
Property/Liability Insurance	78,692	144,215	144,215	159,858
Communications	2,812	7,000	7,000	7,000
Advertising	3,453	2,000	2,000	2,000
Printing & Binding	6,640	6,000	6,000	6,000
Travel	-	5,000	5,000	5,000
Dues & Fees	52,029	53,425	53,425	59,615
Education & Training	1,040	3,500	3,500	3,500
Other Purchased Services	106,652	112,000	112,000	112,000
Supplies	11,636	16,800	16,800	16,800
Food	6,556	29,800	29,800	29,800
Books & Periodicals	-	800	800	800
Small Equipment	114	4,000	4,000	4,000
	1,945,759	**2,040,472**	**2,040,472**	**2,117,766**



2022 ACCOMPLISHMENTS

- Received the 2021 Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and the 2022 Distinguished Budget Award from Government Finance Officers Association.
- Worked with the IT department to migrate all modules of Tyler Incode from Version 9 to Version 10.
- Attended all meetings with the Audit Committee, Budget Committee and the Retirement Committee.
- Worked with City management and department heads to successfully adopt a budgeted spending plan for the $18.4 million of funding the City received as part of the American Rescue Plan Act (ARPA).
- Worked with the HR department to implement new features within the current payroll system, including automated time off requests.

2023 GOALS AND OBJECTIVES

- Obtain and receive the 2022 Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and the 2023 Distinguished Budget Award from Government Finance Officers Association.
- Work with bank and Incode to make reconciliations more automated.
- Re-bid Financial Services for Municipal Financing Sources.
- Exploring options for improvements to electronic payments for Business Licenses.

KEY PERFORMANCE INDICATORS

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

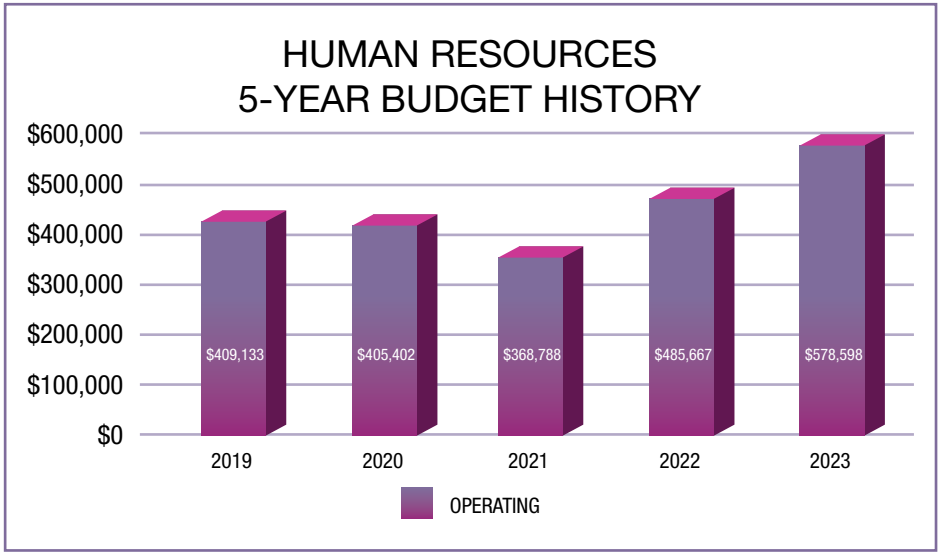
Key Performance Indicators	Actual FY 2019	Actual FY 2020	Actual FY 2021	YTD (Sep 2022) FY 2022
Number of new licenses issued	146	182	227	171[2]
Number of license renewals issued	2,287	2,155	3,200	1,620 [2]
Numer of invoices paid [1]	-	-	3,734	1,708
Number of insurance claims received [1]	-	-	21	8

[1]Key performance indicators were not implemented until FY 2021.
[2]Key performance indicator is measured as of June 2022

HUMAN RESOURCES DIVISION

Function	The Human Resources Division is responsible for providing support to department managers and employees regarding employment, training, employee relations, benefits, compensation and safety in order to attract, develop, motivate and retain a diverse workforce within a supportive work environment.
Positions	3 Full Time Employees
Mission Statement	To provide outstanding customer service and stewardship of resources in attracting, selecting, and retaining a high performing, diverse workforce.
Current FY 2022 Budget	$485,667
FY 2023 Adopted Budget	$578,598
Change from PY Budget	$92,931
Reason(s) for Change	• IFull year of salary and benefits related to the HR Generalist position, plus approved pay increases and increase in health care costs.

Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	194,181	254,050	254,050	306,468
512100.00 - Group Insurance	41,766	52,163	52,163	68,565
512300.00 - Medicare	2,781	6,665	6,665	4,444
512400.00 - Retirement	33,286	42,413	42,413	52,712
512400.01 - 401a Match	5,076	8,463	8,463	12,259
512700.00 - Worker's Compensation	336	1,213	1,213	665
512900.00 - Other Employee Benefits	1,710	6,250	6,250	6,250
512900.01 - OEB: Wellness	2,635	20,600	20,600	20,600
521200.00 - Professional Services	4,950	37,000	37,000	43,000
521300.00 - Technical Services	2,057	10,900	10,900	17,135
523200.00 - Communications	92	100	100	100
523300.00 - Advertising	-	1,500	1,500	1,500
523400.00 - Printing & Binding	-	500	500	500
523500.00 - Travel	-	1,000	1,000	1,000
523600.00 - Dues & Fees	861	1,250	1,250	1,800
523700.00 - Education & Training	11,846	38,600	38,600	38,600
531100.00 - Supplies	376	1,000	1,000	1,000
531300.00 - Food	-	-	-	-
531400.00 - Books & Periodicals	-	-	-	-
531600.00 - Small Equipment	-	2,000	2,000	2,000
	301,953	485,667	485,667	578,598



2022 ACCOMPLISHMENTS

- An important focus this year was on maintaining the City's competitive position regarding compensation and benefits for both recruitment and retention purposes. The Human Resources Department conducted and participated in ongoing compensation and benefits studies. The Human Resources Department also administered two market adjustment pay increases and adjusted the City's pay scale to ensure that the City remains in a competitive position.
- The Human Resources Department partnered with the Finance Department to implement additional modules for the City's Human Resources Information System (HRIS). These new modules provide automation of common HR and Payroll processes and improve efficiency for employees and administration through employee self-service features.
- The Human Resources Department worked with the City Manager's Office, Purchasing, and the Police Department to create a Police Department co-responder program and to release an RFP for a Police Department assessment. Human Resources also worked with the Police Department on the promotional process for two new Sergeants.
- The Human Resources Department continues to chair the City's Wellness Committee, which promotes the Wellness Program. The Wellness Program provided the following this year (through October 2022): dermatology screenings, hearing screenings, and biometric screenings for all City employees; four wellness challenges; a flu vaccine clinic; a healthy snack and social event; and a presentation from the City's Employee Assistance Program (EAP) on Emotional Well-Being for Employees. In addition, one more presentation from the City's EAP on Managing Holiday Stress is scheduled for later this year.
- The Human Resources Department provided all City employees with annual training on the City's harassment, discrimination and retaliation policies this fall.
- The Human Resources Department continues to manage report intake, contact tracing and recordkeeping of COVID cases and exposures for City staff. There were 137 positive cases and exposures reported to Human Resources this year (through October 2022).
- Other Human Resources accomplishments included overseeing the completion of the performance evaluation process for all City employees; conducting an annual review of all City job descriptions and making appropriate updates; publishing the 2022 Employee Handbook; coordinating an employee appreciation breakfast this spring; working with the City's Retirement Committee to roll out a new financial planning program for City employees; administering Open Enrollment for 2023 benefits; and, filling 22 open positions (through October 2022).

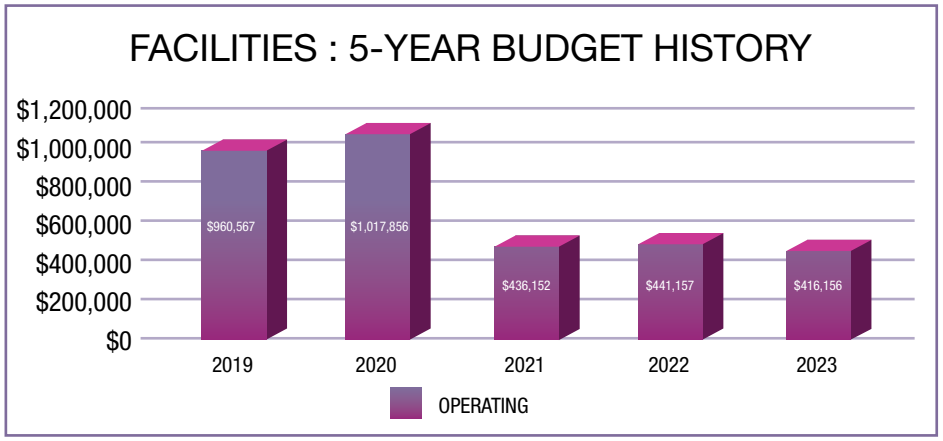
2023 GOALS AND OBJECTIVES

- Follow compensation and benefits trends to ensure that the City maintains a competitive position for both recruitment and retention purposes
- Provide ongoing employee training
- Follow insurance trends and choose vendors that will provide the most effective savings to the City without sacrificing customer service
- Promote the employee wellness program and seek to implement new ideas to maintain a culture of wellness at the City

FACILITIES

Function	The Facilities operation was split out form the Finance and Administration department so the operating expenses of the Facilities department could be tracked separately.
Positions	None
Mission Statement	The Facilities department covers the safety and preservation of City facilities and the general maintenance related to that function.
Current FY 2022 Budget	$441,157
FY 2023 Adopted Budget	$416,156
Change from PY Budget	-$25,001
Reason(s) for Change	• Decrease in utilities is due to more efficient management of operational costs for City facilities.

Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
Professional Services	675	-	-	-
Technical Services	-	-	-	-
Repairs & Maintenance	208,346	218,916	218,916	218,916
Rentals	16,817	15,336	15,336	15,336
Property/Liability Insurance	36,723	1	1	-
Communications	1,262	1,416	1,416	1,416
Supplies	16,347	15,000	15,000	15,000
Utilities	123,200	190,488	190,488	165,488
Gasoline	-	-	-	-
Diesel	-	-	-	-
Small Equipment	-	-	-	-
Buildings	-	-	-	-
City Hall Building Improvement	-	-	-	-
Machinery & Equipment	-	-	-	-
Transfers Out-Debt *	-	-	-	-
Transfers Out - Capital	-	-	-	-
	403,372	441,157	441,157	416,156



Function	The Information Technology Division is responsible for providing the City and its residents appropriate and cost-justified technology tools and solutions to collaboratively enable the delivery of services.
Positions	2 Full Time Employee and Consultants
Mission Statement	To provide the City of Dunwoody with a true advantage by facilitating innovative and creative technological solutions, enabling our workforce to perform their jobs more efficiently and timely, and allowing our citizens and businesses to have access to information and City services anywhere and anytime to achieve a better quality of life.
Current FY 2022 Budget	$2,306,042
FY 2023 Adopted Budget	$2,481,271
Change from PY Budget	$175,229
Reason(s) for Change	• Increase in salary and benefits due to converting a contract position to the IT Manager position, which is a full time City employee. Increase in repairs and maintenance is due to price increases in annual contracts.

2022 IT ACCOMPLISHMENTS

The IT department accomplished the following for fiscal year 2022:

- Completed all outstanding items from 2021
- Completed CityWorks migration to cloud
- Completed OnBase migration to cloud
- Completed migration to new cloud-based phone system
- Completed Security Assessment
- Completed upgrade to Incode 10
- Completed Server Room Clean up and updates
- Completed Password Manager Project
- Completed KnowBe4 Reconfiguration and Procedures
- Completed Technology Policy and Training initiatives
- Completed Additional Security Enhancements
- Almost completed MFA project
- Upgraded all iPhones to iPhone 12
- Transitioned all iPhone users to Managed Apple IDs
- Installation complete for Comcast fiber upgrade
- Began OneDrive migration
- Began SharePoint migration to cloud
- Began roll out of Zero Trust
- Began upgrade for Netmotion
- Began upgrade all End-of-Life Switches
- Began preparation for GMIS Accreditation

2022 GIS ACCOMPLISHMENTS

GIS accomplished the following for fiscal year 2022:

- Focus on enabling staff to create and contribute GIS data and content and provide the public with useful ways to access content.
- Completed migration of Smartmap to Cloud
- GIS Redundancy (routinely back up critical services to the AGOL cloud)
- NG9-1-1 Next Generation 911 and Other Public Safety Initiatives
- 3D Analysis and Tools for Buildings and Tree Inventory / Tree Canopy
  - Buildings complete, Tree Inventory / Canopy on hold due to NAIP data unavailability
- Address Canvassing and Mapping to support operations and NG9-1-1
  - Apartments nearly complete
- Enhanced response to requests via ticketing system

2023 IT GOALS AND OBJECTIVES

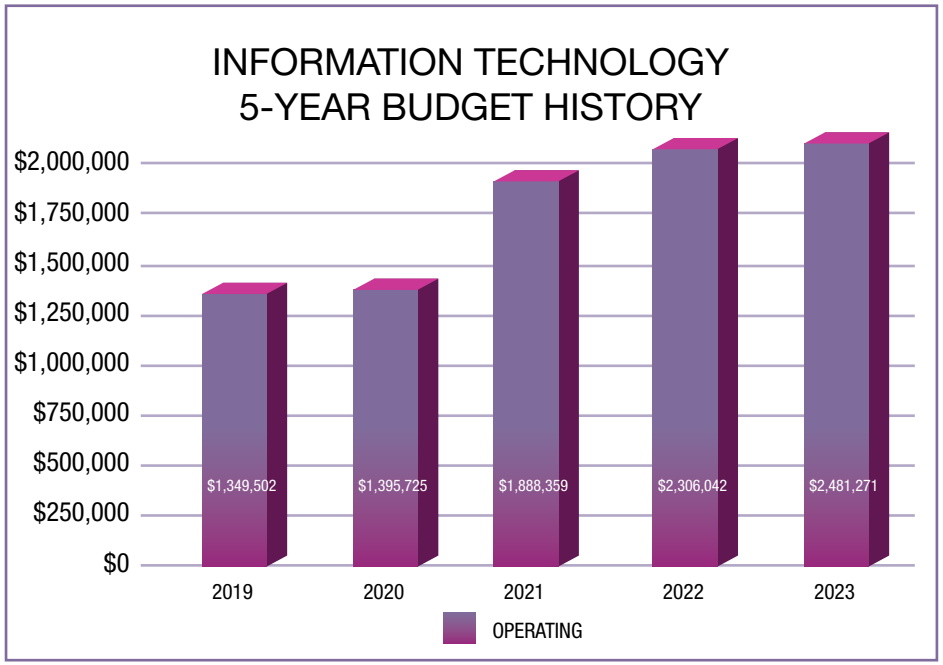
The IT department has the following goals for fiscal year 2023:

- SIEM/SOC project completion
- Complete migration to Sharepoint and OneDrive
- Complete all projects from 2022
- Complete additional ARP funded security measures
- Additional preparation for GMIS Accreditation
- New Helpdesk project
- Additional upgrades for Redundancy/Disaster Recovery Project
- Additional Audit and cleanup

2023 GIS GOALS AND OBJECTIVES

GIS has the following goals for fiscal year 2023:

- Formal GIS Outreach Program (targeted training, demos, other outreach)
- Migrate ArcGIS Desktop processes to ArcGIS Pro (upgrade servers to latest release, map service publishing and administration)
- Tree Inventory / Canopy
- NG9-1-1 Next Generation 911 and Other Public Safety Initiatives
  - Address Canvassing and Mapping to support operations and NG9-1-1
- Complete apartments, begin work on commercial
- Waze 2-Way Integration
  - Focus on facilitating Public Works participation (give them the tools to operate/manage it)



Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	22,269	191,431	191,431	236,008
512100.00 - Group Insurance	3,486	46,710	46,710	66,173
512300.00 - Medicare	302	5,639	5,639	3,422
512400.00 - Retirement	2,040	31,815	31,815	40,593
512400.01 - 401a Match	363	5,907	5,907	9,440
512700.00 - Worker's Compensation	-	1,129	1,129	975
521100.01 - Official/Admin Svcs	823,126	720,889	720,889	744,292
521200.00 - Professional Services	-	16,000	16,000	12,360
521300.00 - Technical Services	25,513	42,800	42,800	47,000
522200.00 - Repairs & Maintenance	299,839	825,847	825,847	875,049
522300.00 - Rentals	2,151	4,200	4,200	4,200
523200.00 - Communications	272,222	364,500	364,500	385,760
523400.00 - Printing & Binding	-	800	800	800
523600.00 - Dues & Fees	-	375	375	1,375
523700.00 - Education & Training	5,085	6,000	6,000	10,324
531100.00 - Supplies	4,961	8,000	8,000	7,000
531600.00 - Small Equipment	25,222	34,000	34,000	36,500
611000.01 - Transfers Out - Capital	-	-	-	-
	1,486,578	2,306,042	2,306,042	2,481,271

KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2019	Actual FY 2020	Actual FY 2021	YTD (Sep 2022) FY 2022
Number of help desk tickets	1,582	3,639	3,023	5,527
Number of help desk tickets resolved successfully	1,533	3,707	3,008	5,267
Number of Zoom Meetings Hosted by IT [1]	-	246	236	

[1]Key performance indicator was not implemented until FY 2020.

COMMUNICATIONS AND PUBLIC RELATIONS DIVISION

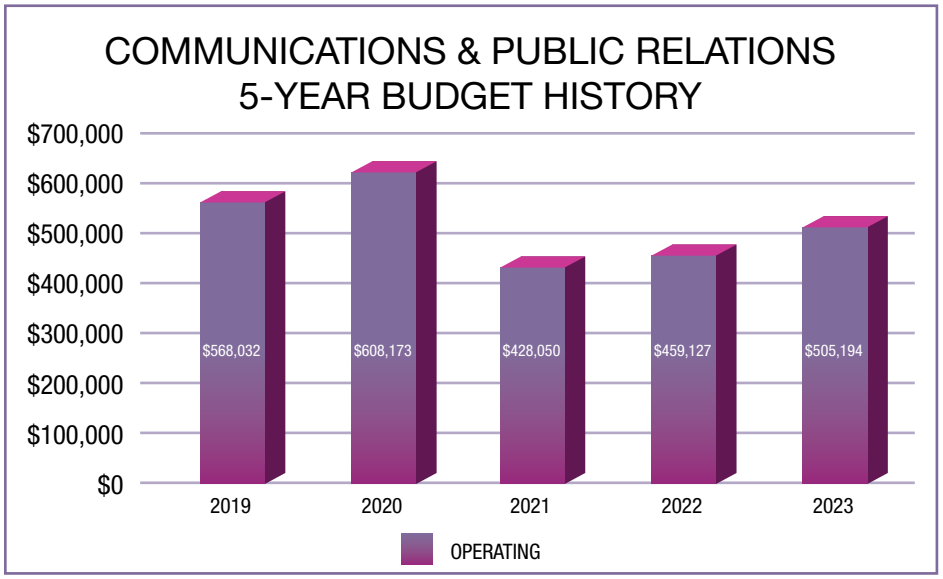
Function	The Communications and Public Relations Division is responsible for helping other City departments and facilities identify what information and messages need to be conveyed to Dunwoody's diverse audiences and make sure that this is done in the most effective manner possible.
Positions	2 Full Time Employees
Mission Statement	To consistently brand and promote the City of Dunwoody and its many assets, inspirations, and potential, focusing on our history, our citizens, and our exciting vision of bold new directions for the future.
Current FY 2022 Budget	$459,127
FY 2023 Adopted Budget	$505,194
Change from PY Budget	$46,067
Reason(s) for Change	• Approved pay increase , plus an increase in health care costs. Increase in Professional Services is for a Community Survey.

2022 ACCOMPLISHMENTS

- Developed and implemented the Welcome Back to the Perimeter campaign with signs and digital ads used to encourage returning workers to visit and spend money in local shops and restaurants.
- Promoted anniversaries, cultural celebrations and special art displays with press releases, social media, and videos.
- Promoted new businesses with ribbon-cutting videos and photos submitted to the Crier
- Supported Edge City 2.0 project with public meetings, press releases, social media.
- Supported Two Bridges Park groundbreaking with press release, social media, video
- Developed welcome packets for new residents with swag and information about city programs and resources.
- Enhanced the City of Dunwoody website by adding a new microsite for Economic Development, a new interactive public art map, and a new Mayor & Council page with bios.
- Amplified messaging for GDOT's I-285 lane closures with web page & newsletter
- Promoted Green Light Art with logo, press release, video and social media
- Supported public works, finance and park projects requiring public input.
- Produced quarterly issues of the Dunwoody Digest
- Created ads, share graphics, maps, and fliers.
- Enhanced Youth City Council meetings with Kahoot, a web-based learning tool that makes presentations more engaging for students

2023 GOALS AND OBJECTIVES

- Dunwoody Community Survey – RFQ released in November 2022.
- State of the City – we'll build on community-based planning for 2020 event, which had to be canceled at the last minute due to COVID.
- Develop welcome packets for new businesses.
- Focus on website analytics to improve user experience. Give more attention to the mobile view for all pages.
- Work with all city departments to promote, communicate and engage with residents on various 2023 capital and planning projects
- Manage, promote and host grand openings and milestones
- Work with Economic Development on promoting activities and investment in the Dunwoody Perimeter Market and Dunwoody Village
- Work cooperatively with Dunwoody-based nonprofit sponsors to support and market events and celebrations



Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	201,699	217,257	217,257	230,350
512100.00 - Group Insurance	46,755	55,915	55,915	67,326
512300.00 - Medicare	2,825	3,414	3,414	3,340
512400.00 - Retirement	32,448	37,105	37,105	39,620
512400.01 - 401a Match	7,419	8,690	8,690	9,214
512700.00 - Worker's Compensation	295	786	786	389
521100.01 - Official/Admin Svcs	-	-	-	-
521200.00 - Professional Services	9,490	11,300	11,300	30,000
521300.00 - Technical Services	20,827	26,460	26,460	27,255
523200.00 - Communications	-	-	-	-
523300.00 - Advertising	27,552	29,600	29,600	21,450
523400.00 - Printing & Binding	42,389	59,000	59,000	67,000
523500.00 - Travel	696	800	800	1,700
523600.00 - Dues & Fees	1,160	2,000	2,000	1,300
523700.00 - Education & Training	605	700	700	1,000
531100.00 - Supplies	8,350	3,700	3,700	3,400
531300.00 - Food	1,490	1,000	1,000	750
531400.00 - Books & Periodicals	585	400	400	350
531600.00 - Small Equipment	1,186	1,000	1,000	750
	405,770	459,127	459,127	505,194

KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2019	Actual FY 2020	Actual FY 2021	YTD (Sep 2022) FY 2022
Number of media inquiries	110	203	208	118
Number of public engagement opportunities/community meetings/events	42	59	64	60
Number of attendees at engagement opportunities/community meetings/events	10,355	5,425	*	*
Unique visitors to Dunwoody website	212,957	248,052	187,581	138,749
Unique page views on Dunwoody website	757,748	720,753	517,488	401,600
Number of Facebook posts	1,067	768	*	*
Number of Tweets	1,035	619	*	*
Number of engagements (Reactions/Comments/Shares, etc.) on Facebook [1]	-	61,517	38,076	22,944
Number of engagements (Likes/Retweets/Replies, etc.) on Twitter [1]	-	3,464	1,957	972
Number of Facebook fans [1]	-	6,477	7,151	7,805
Number of Twitter followers [1]	-	7,494	7,568	7,699

[1]Key performance indicator was not implemented until FY2020.
* Key performance indicators were revamped in FY2021.

MUNICIPAL COURT

Function	The Municipal Court has jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody, Georgia. Utilizing the most steadfast technology, the Administration of Dunwoody Municipal Court will ensure accuracy of all court records, account for all fines and fees receipted in a transparent manner, and strive to provide expeditious, fair, and reliable adjudication of all cases while providing courteous customer service to its customers and community.
Positions	4 Full Time Employees
Mission Statement	To provide fair and impartial jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody.
Current FY 2022 Budget	$662,710
FY 2023 Adopted Budget	$717,272
Change from PY Budget	$54,562
Reason(s) for Change	• Increase in salaries and benefits due to approved pay increase.

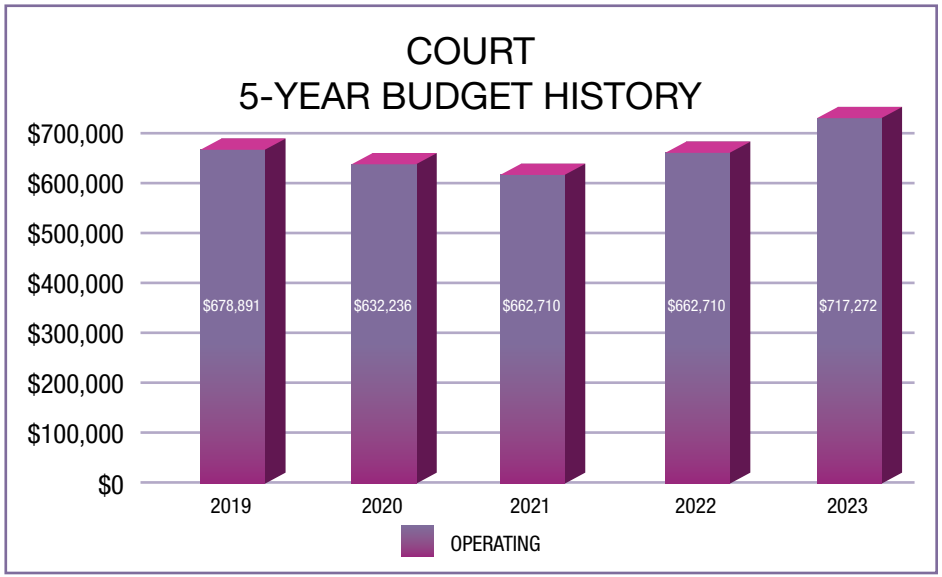
2022 ACCOMPLISHMENTS

- The first three quarters of the year Court processed 6,026 citations.
- The court appointed two new Municipal Court Judges and one more Public Defender to its roaster.
- Held Amnesty the month of July and disposed of over 50 cases that were in failure to appear or warrant status and collected over $12,000.00 in fines and fees.
- Continued our call notify campaign to customers as a reminder of upcoming court dates, failure to appears and amnesty announcements.
- The court completed its audit of our probation.

2023 GOALS AND OBJECTIVES

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

Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	207,341	240,722	240,722	259,521
511300.00 - Overtime Salaries	584	2,201	2,201	363
512100.00 - Group Insurance	64,640	87,289	87,289	81,179
512300.00 - Medicare	3,040	3,811	3,811	3,768
512400.00 - Retirement	36,308	41,493	41,493	44,700
512400.01 - 401a Match	4,031	9,717	9,717	10,395
512700.00 - Worker's Compensation	384	927	927	507
521200.00 - Professional Services	79,100	82,550	82,550	95,300
521200.03 - Prof Svcs-Court Solicitor	82,882	105,000	105,000	142,680
521200.04 - Prof Svcs-Public Defender	9,412	15,000	15,000	10,000
521300.00 - Technical Services	25,112	34,650	34,650	27,804
522200.00 - Repairs & Maintenance	24,448	7,950	7,950	7,750
522300.00 - Rentals	440	-	-	-
523200.00 - Communications	4,104	4,450	4,450	5,000
523400.00 - Printing & Binding	608	3,000	3,000	2,500
523500.00 - Travel	-	7,200	7,200	8,800
523600.00 - Dues & Fees	100	925	925	880
523700.00 - Education & Training	-	5,825	5,825	7,725
523900.00 - Other Purchased Services	-	-	-	-
531100.00 - Supplies	1,808	5,000	5,000	4,000
531300.00 - Food	72	1,600	1,600	1,200
531400.00 - Books & Periodicals	804	1,800	1,800	2,000
531600.00 - Small Equipment	3,520	1,600	1,600	1,200
	548,736	**662,710**	**662,710**	**717,272**



KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2019	Actual FY 2020	Actual FY 2021	YTD (Sep 2022) FY 2022
Number of citations filed	13,052	9,964	8,175	6,026
Number of cases heard at trial	39	33	34	42
Number of cases disposed	10,659	9,204	8,086	5,938
Number of docket closures	126	166	*	*
Number of failure to appear notices	1,009	1,283	1,350	831
Number of computerized criminal histories	2,533	647	1,709	1,629

* Key performance indicators were revamped in FY2021.

POLICE DEPARTMENT

Function	The Police Department provides professional law enforcement services to the residents of the City of Dunwoody and the untold thousands of others who work in and visit Dunwoody daily.
Positions	64 Sworn Officers and 14 Non-Sworn Civilian Employees
Mission Statement	To work in partnership with the residents and businesses of Dunwoody to provide a safe and secure environment through the delivery of fair and impartial police services, proactive problem solving and increased community partnerships. Will operate in a transparent manner maintaining the highest level of integrity while working to improve the quality of life for all those who live, work, and play in Dunwoody.
Current FY 2022 Budget	$10,353,570
FY 2023 Adopted Budget	$11,012,681
Change from PY Budget	$659,111
Reason(s) for Change	• Increase in salaries and benefits due to approved pay increase.

2022 ACCOMPLISHMENTS

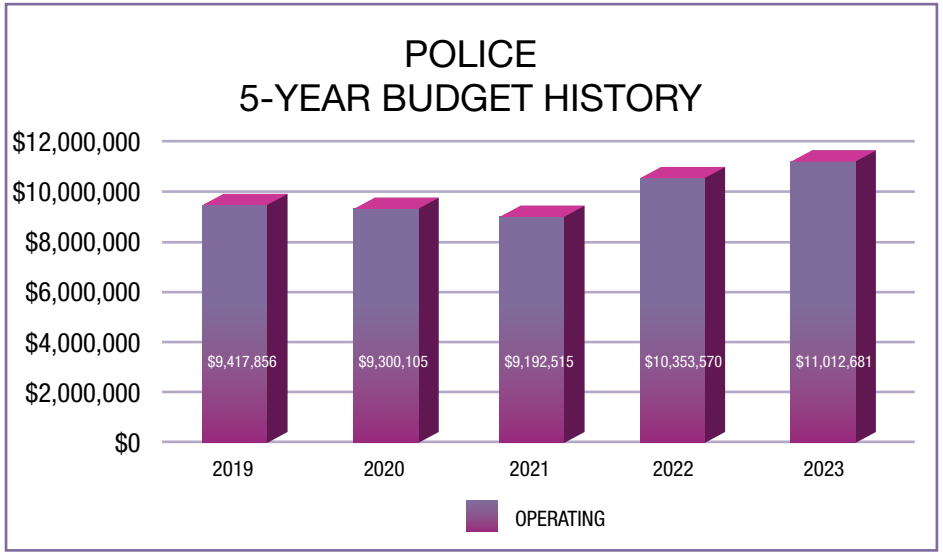
- Maintained compliance with the certification standards of the new 6th Edition Standards of the Georgia Association of Chiefs of Police.
- Participated in multi-jurisdictional operations targeting the sexual exploitation/trafficking of females and juveniles (MATCH Task Force).
- Conducted multiple Commercial Motor Vehicle/distracted driving enforcement details on I-285 and throughout the city.
- Conducted multiple pedestrian crosswalk safety details throughout the City of Dunwoody.
- Maintained use of National Incident Based Reporting System (NIBRS) with <3% errors.
- Defensive driving course for all sworn/non-sworn personnel that operate city vehicles.
- Transition from our Glock 21SF .45 caliber to the Glock 17 9mm with red dot optics.
- Started the Berry Dunn management study for the department.
- Upgraded our Electronic Control Device from the Taser X2 to the Taser 7. Better safety and reliability for our officers.
- Acquired a mechanical breaching tool for Patrol officers responding to in-progress Active Shooter or medical emergencies.
- Established a back-up system for our Crime Scene Technician.
- Acquired new investigative technology to help improve our investigative outcomes.
- Secured contract with View Point Health and began Co-Responder program with a licenses clinician.
- Issued less lethal shotgun to every patrol officer as an additional force option.

2023 GOALS AND OBJECTIVES

- Implement a Special Investigation Unit targeting certain crimes (violent crimes, prostitution, narcotics, gambling, etc.).
- Utilize training annex to host more intermediate and advanced classes including defensive tactics.
- Implement a National Brazilian Jiu-Jitsu initiative to enhance the safety of our citizen and our officers.
- National Integrated Ballistic Information Network (NIBIN) - Implement the process in place with the ATF to submit shell casings. Continue processing our evidence from the 2 most recent years.
- Conduct two Organized Retail Crime operations to focus on retail theft.
- Continuing our efforts by increasing staffing levels.
- Continue our goal of implementing 30% female staffing by 2030.
- Implement recommendations from Berry Dunn Study.
- Finalize the acquisition and installation of 25 more Flock LPR cameras as well as a gunshot

detective system.

- Revitalize participation in the Secret Service Cyber Task Force, which will help with training and resources.
- Continue active shooter training with the DeKalb County School District Police.
- Conduct a large scale multi-jurisdictional active shooter exercise at State Farm in 2023.



Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	4,726,294	5,381,488	5,381,488	5,592,357
511300.00 - Overtime Salaries	209,923	200,000	200,000	220,646
512100.00 - Group Insurance	1,379,867	1,588,407	1,588,407	1,986,562
512300.00 - Medicare	71,749	92,788	92,788	85,148
512400.00 - Retirement	845,755	961,597	961,597	978,674
512400.01 - 401a Match	160,320	230,496	230,496	234,889
512700.00 - Worker's Compensation	289,604	333,326	333,326	382,191
512700.00 - Worker's Compensation Ins Claims	86	-	-	-
512900.00 - Other Employee Benefits	-	-	-	-
521200.00 - Professional Services	12,131	156,240	156,240	40,100
521300.00 - Technical Services	832	7,500	7,500	7,500
522200.00 - Repairs & Maintenance	6,360	14,050	14,050	14,105
522200.01 - R&M-Software	153,279	121,998	121,998	142,128
522200.02 - R&M-Vehicle	178,971	146,500	146,500	146,500
522300.00 - Rentals	65,041	97,508	97,508	97,508
523100.00 - Property/Liability Insurance	295,090	345,457	345,457	382,268
523100.01 - Insurance Claims	15,000	15,000	15,000	20,000
523200.00 - Communications	892	2,400	2,400	2,400
523300.00 - Advertising	140	1,000	1,000	2,000
523400.00 - Printing & Binding	4,723	7,000	7,000	9,000
523500.00 - Travel	26,228	62,900	62,900	89,300
523600.00 - Dues & Fees	18,336	30,400	30,400	30,400
523700.00 - Education & Training	41,327	40,070	40,070	73,845
531100.00 - Supplies	10,931	20,420	20,420	20,800
531100.01 - Supplies-Explorer Program	-	-	-	-
531100.02 - Supplies-Firearms	68,852	114,000	114,000	54,000
531100.03 - Supplies-Uniforms	56,037	52,300	52,300	68,900
531100.04 - Supplies - Operating	49,892	49,862	49,862	73,960
531100.05 - Supplies - Public Safety Cadets	8,725	9,000	9,000	9,000
531230.00 - Electricity - LPR	30,484	-	-	-
531270.00 - Gasoline	207,881	219,000	219,000	240,000
531300.00 - Food	3,378	4,000	4,000	6,000
531400.00 - Books & Periodicals	1,270	2,000	2,000	2,500
531590.00 - Cash Over & Short	(11)	-	-	-
531600.00 - Small Equipment	22,929	46,863	46,863	-
611000.01 - Transfers Out - Capital	-	-	-	-
611221.00 - Transfers Out - CARES II	-	-	-	-
	8,962,318	10,353,570	10,353,570	11,012,681

KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2019	Actual FY 2020	Actual FY 2021	YTD (Sep 2022) FY 2022
Number of calls	65,516	57,217	46,150	31,006
Number of Priority 1 calls	627	427	506	307
Number of alarm calls	2,626	2,048	2,244	1,699
Officer-initiated incidents	44,718	39,223	25,594	1,475
Number of Part 1 violent crimes	67	77	93	82
Number of Part 1 property crimes	1,975	1,391	1,430	1,112

PUBLIC WORKS

Function	Public Works manages, develops and maintains the City's roadways, parks, and stormwater systems. The Public Works Department is committed to providing high quality and responsive service to the residents and business owners of Dunwoody. The On Call and Maintenance staff strives to respond to citizen and community requests in a professional manner. They address issues and concerns such as repairing damaged curbs, gutters, catch basins, sidewalks and roadway paving, maintaining traffic lights and signs, and maintaining rights-of-way by mowing grass and removing trash and debris. The City also works closely with the Georgia Department of Transportation, the Atlanta Regional Commission, and DeKalb County Public Works Transportation Division to assure that roads within Dunwoody are maintained and improved.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide high quality and responsive service to the residents and business owners of Dunwoody with regard to management, development, safety and maintenance of the City's roadways, parks, and storm water systems.
Current FY 2022 Budget	$2,895,261
FY 2023 Adopted Budget	$3,112,001
Change from PY Budget	$216,740
Reason(s) for Change	• Increase in repairs and maintenace for the addition of a right-of-way maintenance crew. Also increase in utilities due to price increases.



PUBLIC WORKS – ADMINISTRATION

Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	155,921	168,644	168,644	178,904
512100.00 - Group Insurance	31,004	33,122	33,122	40,527
512300.00 - Medicare	2,199	2,648	2,648	2,594
512400.00 - Retirement	26,761	28,803	28,803	30,771
512400.01 - 401a Match	6,196	6,746	6,746	7,156
512700.00 - Worker's Compensation	568	979	979	1,125
521100.01 - Official/Admin Svcs	414,874	477,173	477,173	492,636
521200.00 - Professional Services	28,482	97,000	97,000	36,000
521200.10 - Tree Fund Expenses	96,655	96,000	96,000	100,000
521300.00 - Technical Services	12,381	6,000	6,000	6,000
522200.00 - Repairs & Maintenance	35,823	2,700	2,700	2,500
522300.00 - Rentals	5,156	6,000	6,000	6,000
523100.01 - Insurance Claims	-	-	-	-
523200.00 - Communications	145	250	250	300
523300.00 - Advertising	-	600	600	250
523400.00 - Printing & Binding	693	1,000	1,000	1,000
523500.00 - Travel	1,127	1,500	1,500	1,500
523600.00 - Dues & Fees	55	300	300	1,500
523700.00 - Education & Training	834	3,000	3,000	3,000
531100.00 - Supplies	1,601	1,800	1,800	2,200
531230.00 - Utilities	572,726	596,004	596,004	654,996
531300.00 - Food	-	-	-	-
531400.00 - Books & Periodicals	61	-	-	-
531600.00 - Small Equipment	-	-	-	-
	1,393,261	1,530,269	1,530,269	1,568,959

HIGHWAYS AND STREETS

Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
521200.00 - Professional Services	478	-	-	-
522200.03 - R&M - Traffic Signals	383,499	324,996	324,996	310,000
522200.05 - R&M - Right of Way Maint	200,487	320,000	320,000	478,496
522200.09 - R&M - Street Maintenance	513,734	605,000	605,000	638,546
522200.08 - R&M-Storm Damage Removal	53,336	45,000	45,000	50,000
523100.01 - Insurance Claims	$0.00	-	-	-
531100.00 - Supplies	59,843	69,996	69,996	66,000
611000.01 - Transfers Out - Capital	-	-	-	-
	1,211,378	1,364,992	1,364,992	1,543,042

2022 ACCOMPLISHMENTS

- Completed intersection improvements on Spalding Drive at Chamblee Dunwoody Road
- Added sidewalk on Dunwoody Park between Chamblee Dunwoody Road and Dunwoody Parks South and on Ridgeview Road north of Meadow Lane Road
- Completed 15 lane miles of pavement resurfacing
- Completed stormwater pipe rehabilitation projects on Redfield Drive, Mary Briggs Court, Layfield Drive, Brandy Turk Way and Cherry Hill Lane

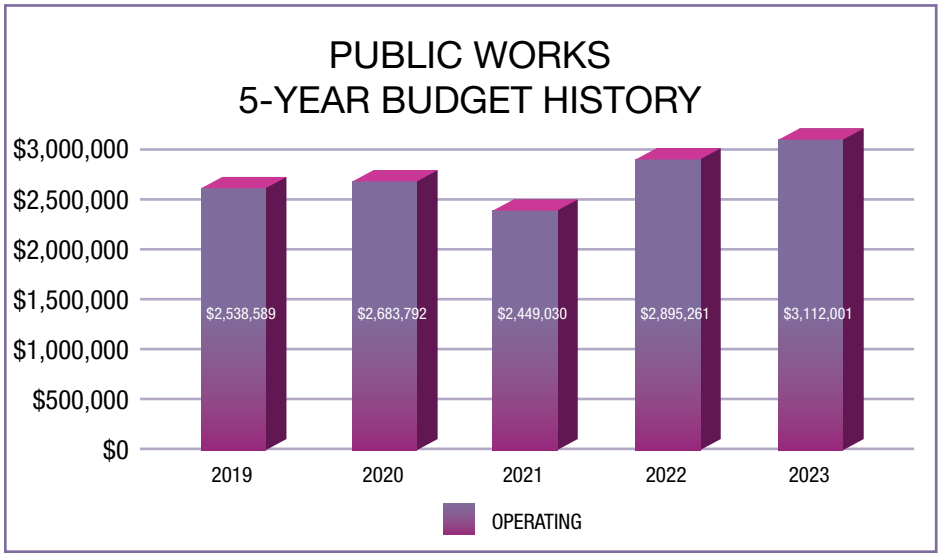
2023 GOALS AND OBJECTIVES

- Complete Phase 1 of the Ashford Dunwoody Trail
- Complete the Chamblee Dunwoody at Womack intersection project
- Complete 12 lane miles of pavement resurfacing and develop a new five year paving plan
- Complete rehabilitation on over 2 miles of stormwater pipe using ARPA funding
- Complete stormwater improvements to address flooding adjacent to the Dunwoody Nature Center Eco Classroom

KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2019	Actual FY 2020	Actual FY 2021	YTD (Sep 2022) FY 2022
Number of public works service requests	572	756	716	489
Number of stormwater service requests	64	262	147	80
Number of lane miles paved/repaved	21	17	15	4
Number of feet of sidewalks built	2,800	700	10,600	650



Function	The City of Dunwoody Parks and Recreation Department strives to provide the residents of Dunwoody with the highest quality parks, recreational services and green space to enhance the quality of life to our community. The City of Dunwoody manages six major parks with combined land space of over 156 acres. Two of the City's parks are currently under development. These parks are home to several major events each year and offer a variety of activities including skating, tennis, and more.
Positions	1 Full Time Employee and Consultants
Mission Statement	To provide essential services, facilities and programs necessary for the positive development and well-being of the community through the provision of parks, greenways, trails and recreational facilities while working in cooperation with other service providers in the community in order to maximize all available resources.
Current FY 2022 Budget	$5,821,451
FY 2023 Adopted Budget	$3,668,924
Change from PY Budget	-$2,152,527
Reason(s) for Change	• Increase in salaries and benefits due to conversion of Deputy Community Development Director from contract to City position. Offset by decrease in Official/Admin Services due to lower forecasted revenue sharing.

2022 ACCOMPLISHMENTS

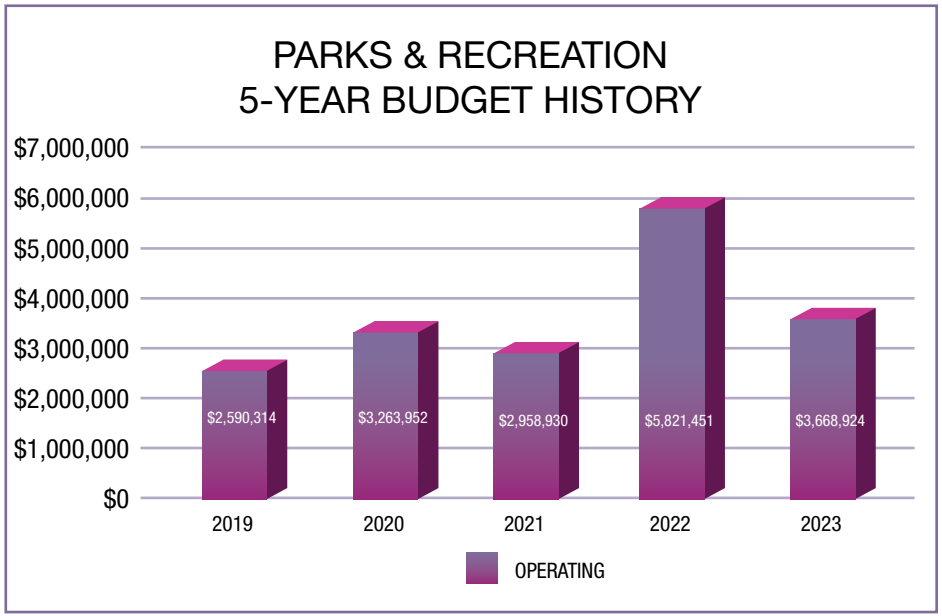
- Increased rental revenues for park pavilions and athletic fields.
- Increased classes and activities at the North Shallowford Annex.
- Completed the construction of Two Bridges Park on Perimeter Center East.
- Completed the conceptual design the Veterans Memorial at Brook Run Park.
- Increased program sponsorships for large special events.

2023 GOALS AND OBJECTIVES

- Expand athletic offerings at park facilities.
- Increase visibility of the Parks Department on a state and national level.
- Increase visibility of instructors and facility user groups.
- Improve patron accessibility to the Vermack Rd park property.
- Begin work on the Brook Run Park Arboretum

PARKS & RECREATION

Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	126,935	137,350	137,350	145,758
512100.00 - Group Insurance	30,614	33,180	33,180	39,672
512300.00 - Medicare	1,737	2,157	2,157	2,113
512400.00 - Retirement	21,765	23,458	23,458	25,070
512400.01 - 401a Match	5,044	5,494	5,494	5,830
512700.00 - Worker's Compensation	464	799	799	612
521100.01 - Official/Admin Svcs	393,931	518,547	518,547	529,707
521200.00 - Professional Services	154,206	95,652	95,652	269,075
521300.00 - Technical Services	4,808	5,000	5,000	5,000
522200.06 - R&M-Parks	1,737,184	2,002,598	2,002,598	1,802,998
522300.00 - Rentals	86,909	112,660	112,660	79,860
523100.00 - Property/Liability Insurance	55,133	68,811	68,811	76,454
523100.01 - Insurance Claims	2,500	-	-	-
523200.00 - Communications	5	2,000	2,000	2,000
523300.00 - Advertising	-	2,000	2,000	2,500
523400.00 - Printing & Binding	12,474	3,000	3,000	17,500
523500.00 - Travel	-	5,000	5,000	5,000
523600.00 - Dues & Fees	75	1,100	1,100	5,100
523700.00 - Education & Training	-	1,500	1,500	1,500
531100.00 - Supplies	183,383	262,945	262,945	254,975
531230.00 - Utilities	313,069	332,000	332,000	392,000
531300.00 - Food	1,375	6,200	6,200	6,200
531600.00 - Small Equipment	-	-	-	-
541100.00 - Land - Sites	5,456,500	-	-	-
541200.00 - Site Improvements	292,236	2,000,000	2,000,000	-
541300.00 - Buildings	231,488	-	-	-
541400.00 - Infrastructure	-	200,000	200,000	-
584000.00 - Issuance Costs	86,698	-	-	-
611000.01 - Transfers Out - Capital	-	-	-	-
	9,198,533	5,821,451	5,821,451	3,668,924



KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2019	Actual FY 2020	Actual FY 2021	YTD (Sep 2022) FY 2022
Number of parks service requests	52	48	277	70
Number of park related night and weekend events [1]	12	7	12	16

[1]Key performance indicator was not implemented until FY 2019.

Function	The Community Development Department is responsible for working with the citizens of Dunwoody, Boards and Commissions, the development community and the elected officials while managing current and long-range planning, land development, building construction, and code compliance.
Positions	2 Full Time Employee and Consultants
Mission Statement	In support of the City's mission, the Department provides superior municipal services to our customers, using sustainable planning and development practices to improve the quality of life for our residents and the community.
Current FY 2022 Budget	$2,131,178
FY 2023 Adopted Budget	$1,798,407
Change from PY Budget	-$332,771
Reason(s) for Change	• Increase in Official/Admin Services for the addition of one Code Compliance Officer.

2022 ACCOMPLISHMENTS

Planning and Zoning

- Focus on project-based implementation of the sustainability plan. Successes include submittal of a grant application for residential composting, implementation of the front yard tree planting program, and starting the "Green Speak" sustainability speaker series
- Conducted 11 Zoning Board of Appeals and 9 Planning Commission meetings
- Successfully completed two household electronics recycling events and two household hazardous waste recycling events
- Completed rezoning cases that approved a furniture store on Ravinia Drive, medical office on North Shallowford Road and for a final retail building at Perimeter Marketplace
- Completed text amendments that addressed party houses, color temperature of outdoor lighting, residential gravel driveways, window requirements on commercial buildings in Perimeter Center, and alcohol licensing requirements
- Submitted grant application for a multi-use path connection between Cherry Hill Lane and Eidson Road
- Started work on the new citywide Trail Master Plan with the PATH Foundation
- The Planning & Zoning division supported the Economic Development department with the Edge City 2.0 project

Code Enforcement

- 574 new cases
- 326 cases brought into compliance without citation
- 85 citations issued
- 95 multi-family buildings inspected
- 758 signs removed

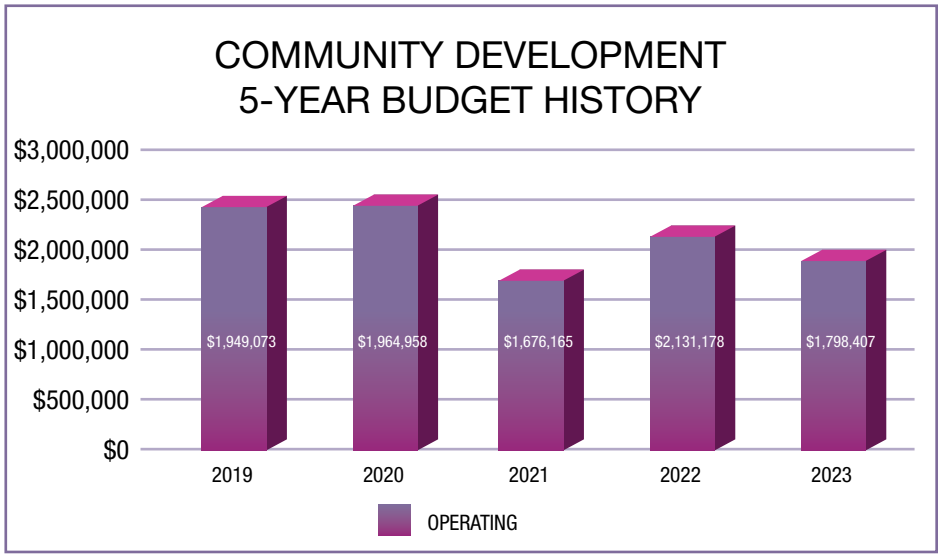
Accomplishment of Building Department/Special Events

- Completed construction for the Dunwoody Village townhomes, the Lazy Dog restaurant, the North Italia restaurant, the PF Chang's restaurant, the Publix store and adjacent businesses at Perimeter Marketplace
- Successfully oversaw construction at High Street with an expected delivery at the end of 2023
- The Campus 244 project has started, including the renovation and addition to the existing building and site work for the new parking deck and hotel
- 6,206 total inspections: 3,042 residential and 2,682 commercial
- Daily average of 28 inspections
- Received 1,626 new permit applications, 897 residential and 729 commercial
- Issued 1,292 permits: 756 residential and 536 commercial
- Issued 13 film permits
- Issued 18 permits for special events or 5k races

2023 GOALS AND OBJECTIVES

- Monitor adoption of the Edge City 2.0 process and propose code amendments as necessary for implementation
- Complete one-year update of the 2021-adopted sign code
- Create update for used-based zoning requirements to fully accommodate the Dunwoody Village and Perimeter Center zoning districts
- Continually monitor short-term rentals in Dunwoody and identify enforcement gaps
- Successfully complete the citywide Trail Master Plan
- Monitor the effectiveness of the City's zoning ordinance and land development Regulation and propose quick fixes until a larger rewrite can be started
- Start work on the new Safe Streets Program and complete a model project
- Successfully close out construction for High Street
- Launch a dashboard for the City's sustainability efforts

Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	135,803	147,475	147,475	267,106
512100.00 - Group Insurance	20,825	21,679	21,679	66,540
512300.00 - Medicare	1,957	2,314	2,314	3,873
512400.00 - Retirement	23,305	25,191	25,191	45,943
512400.01 - 401a Match	5,397	5,899	5,899	10,684
512700.00 - Worker's Compensation	233	561	561	461
521100.01 - Official/Admin Svcs	2,339,893	1,707,174	1,707,174	1,215,300
521200.00 - Professional Services	35,242	32,385	32,385	20,000
521200.01 - Prof Svcs-Legal	-	20,000	20,000	20,000
521300.00 - Technical Services	30,406	77,000	77,000	59,000
522200.00 - Repairs & Maintenance	18,330	31,000	31,000	26,000
522300.00 - Rentals	442	-	-	-
523100.01 - Insurance Claims	-	10,000	10,000	10,000
523200.00 - Communications	4,280	500	500	1,000
523300.00 - Advertising	6,758	15,000	15,000	15,000
523400.00 - Printing & Binding	2,023	4,000	4,000	6,500
523500.00 - Travel	20	-	-	-
523600.00 - Dues & Fees	1,008	3,000	3,000	3,000
523700.00 - Education & Training	-	8,500	8,500	8,500
523900.00 - Other Purchased Services	-	-	-	-
531100.00 - Supplies	4,756	15,000	15,000	15,000
531270.00 - Gasoline	78	500	500	500
531300.00 - Food	104	2,000	2,000	2,000
531400.00 - Books & Periodicals	-	1,000	1,000	1,000
531600.00 - Small Equipment	363	1,000	1,000	1,000
	2,631,223	2,131,178	2,131,178	1,798,407



KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2019	Actual FY 2020	Actual FY 2021	YTD (Sep 2022) FY 2022
Number of plans received for review	1,138	2,450	1,892	1,427
Number of inspections requested	3,555	3,561	6,340	5,284
Number of permits issued	1,240	1,332	1,475	1,132
Number of new code compliance complaints	429	613	361	504

ECONOMIC DEVELOPMENT

Function	The City of Dunwoody Economic Development Division is responsible for leading efforts to retain, expand and attract businesses that support a broad array of employment opportunities; strategically grow its knowledge-based economy; and expand the City's tax base.
Positions	2 Full Time Employees
Mission Statement	To work with its many public and private partners, create and implement a sustainable economic development plan that stimulates a stable and growing economy, produces wealth for residents and businesses, strengthens existing and future industry clusters, diversifies Dunwoody's economic base, and increases the commercial tax base for the City.
Current FY 2022 Budget	$418,897
FY 2023 Adopted Budget	$451,449
Change from PY Budget	$32,552
Reason(s) for Change	• Increase in salaries and benefits due to approved pay increase.

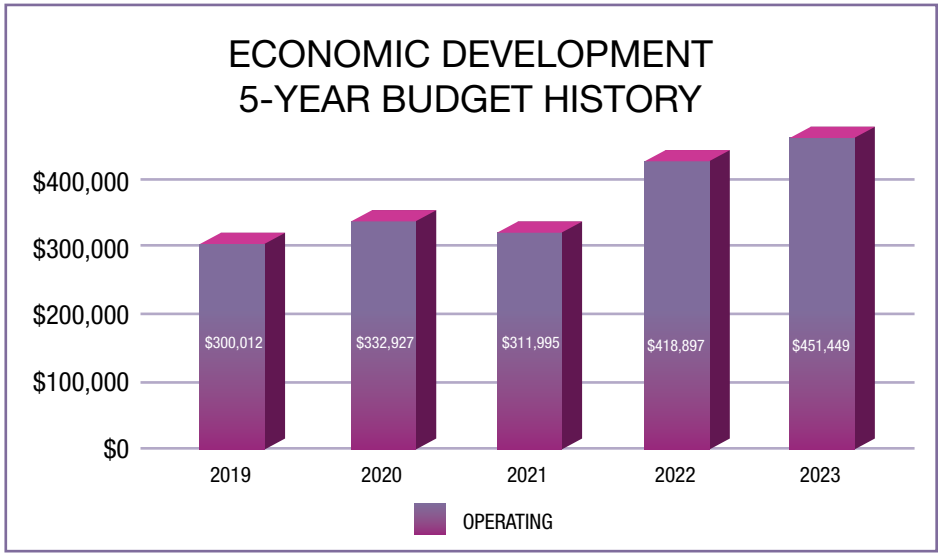
2022 ACCOMPLISHMENTS

- Held over 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- The Economic Development Department lead a year-long community visioning process for the Perimeter Dunwoody Market called Edge City 2.0.
- Worked with the Georgia Department of Economic Development and Decide DeKalb to recruit the US Headquarters of Hapag-Lloyd, creating 750 new jobs in Dunwoody.
- The Dunwoody Art Commission approved 13 pieces of public art and created the Storefront Art Exhibit in partnership with Dunwoody High School Students.
- Lead the creation of the three-year Entrepreneurship/Innovation Strategy to focus resources on growing small businesses in Dunwoody.
- Marketing Partnerships:
  - Coordinated with the Perimeter CID to publish the Atlanta Business Chronicle's Central Perimeter Market Report.
- Worked with the Communications Department to Host Ribbon Cuttings for Local Businesses.

2023 GOALS AND OBJECTIVES

- Host 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- The Dunwoody Art Commission will work with the Perimeter Community Improvement Districts to select and install a Public Mural on the Dunwoody MARTA Station Parking Deck.
- Urban Redevelopment Agency is marketing the 2.5 acre Georgetown Commercial Site for Redevelopment.
- Implement the Entrepreneurship and Innovation Strategy in partnership with the City of Sandy Springs.
- Update the Economic Development Strategy for the City.
- Work with the Dunwoody Development Authority to implement redevelopment projects within the Dunwoody Village and Georgetown commercial districts.

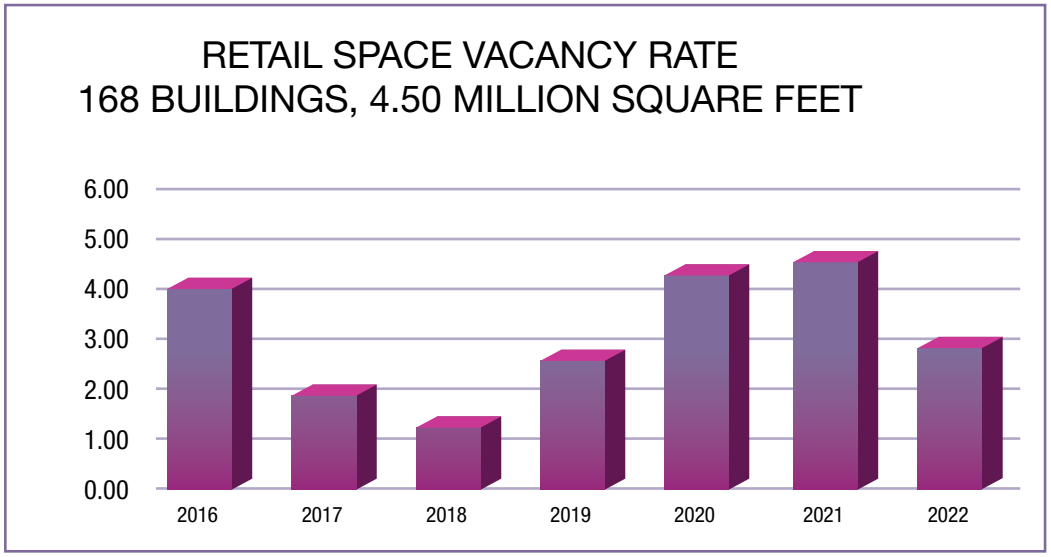
Account	2021 Actual	2022 Prorata Based on YTD	2022 As Amended	2023 Approved
511100.00 - Regular Salaries	190,129	216,798	216,798	229,990
512100.00 - Group Insurance	32,992	54,358	54,358	66,031
512300.00 - Medicare	2,720	3,405	3,405	3,335
512400.00 - Retirement	29,249	37,028	37,028	39,558
512400.01 - 401a Match	6,361	8,672	8,672	9,200
512700.00 - Worker's Compensation	708	1,236	1,236	935
521200.00 - Professional Services	13,911	50,000	50,000	50,000
521300.00 - Technical Services	150	-	-	-
523200.00 - Communications	69	-	-	-
523300.00 - Advertising	30,580	34,000	34,000	36,000
523400.00 - Printing & Binding	375	-	-	-
523500.00 - Travel	90	1,200	1,200	1,200
523600.00 - Dues & Fees	5,126	8,000	8,000	10,000
523700.00 - Education & Training	805	3,000	3,000	4,000
531100.00 - Supplies	479	-	-	-
531300.00 - Food	296	1,200	1,200	1,200
531600.00 - Small Equipment	-	-	-	-
611960.00 - Transfer Out to URA	-	-	-	-
	314,041	418,897	418,897	451,449

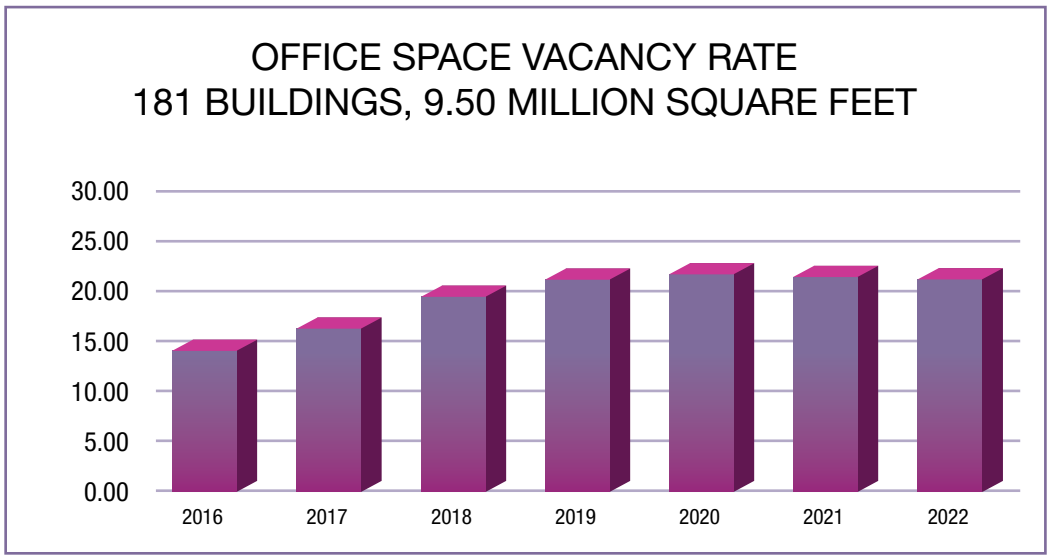


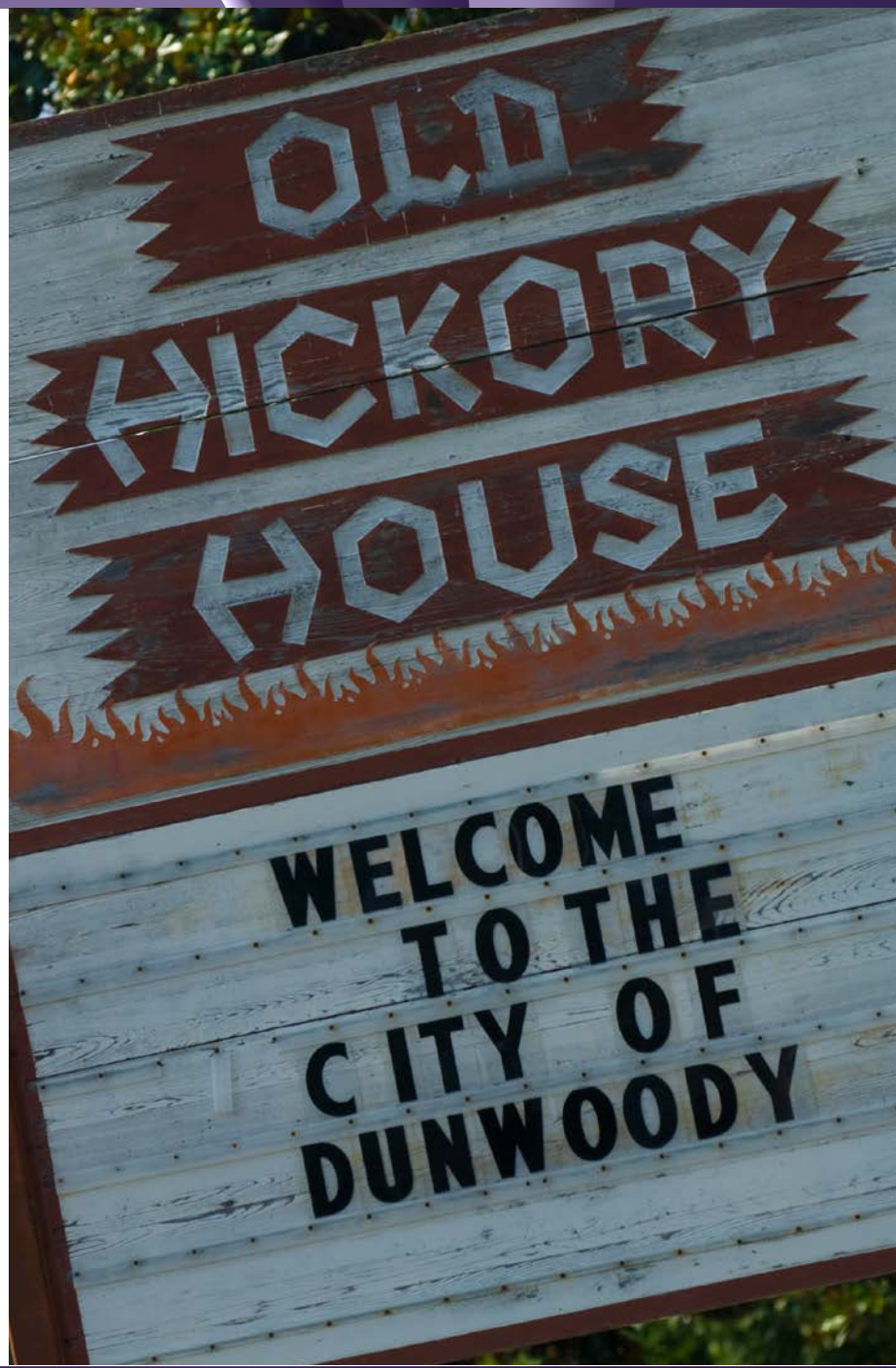
KEY PERFORMANCE INDICATORS

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

Key Performance Indicators	Actual FY 2019	Actual FY 2020	Actual FY 2021	YTD (Sep 2022) FY 2022
Number of new jobs reported	1,215	1,787	687	5,106
Capital investments announced	$45M	$197M	$54M	$73M


RETAIL SPACE VACANCY RATE
168 BUILDINGS, 4.50 MILLION SQUARE FEET
6.00
5.00
4.00
3.00
2.00
1.00
0.00
2016
2017
2018
2019
2020
2021
2022


OFFICE SPACE VACANCY RATE
181 BUILDINGS, 9.50 MILLION SQUARE FEET
30.00
25.00
20.00
15.00
10.00
5.00
0.00
2016
2017
2018
2019
2020
2021
2022


OLD
HICKORY
HOUSE
WELCOME
TO THE
CITY OF
DUNWOODY

		As Amended	Approved
Fund	Account *	2022	2023
100 - General Fund	579000.00 - Contingency	100,000	100,000
100 - General Fund	611405.00 - Transfers Out to Debt	1,176,482	1,255,020
		1,276,482	1,355,020

PROPRIETARY FUND – STORMWATER

Revenues			As Amended	Approved
Fund	Department *	Account *	2022	2023
560 - Stormwater Utility	0000 - No Department	344260.00 - Stormwater Utility Charges	2,200,000	2,510,000
560 - Stormwater Utility	0000 - No Department	361000.00 - Interest Revenue	2,000	2,000
560 - Stormwater Utility	0000 - No Department	133000.00 - Retained Earnings	-	-
			2,202,000	2,512,000
Expenditures				
Fund	Department *	Account *	2022	2023
560 - Stormwater Utility	4320 - Stormwater	521100.01 - Official/Admin Svcs	320,595	330,204
560 - Stormwater Utility	4320 - Stormwater	521200.00 - Professional Services	-	99,996
560 - Stormwater Utility	4320 - Stormwater	521200.09 - Prof Svcs-Stormwater	130,000	150,000
560 - Stormwater Utility	4320 - Stormwater	522200.00 - Repairs & Maintenance	1,707,071	1,886,299
560 - Stormwater Utility	4320 - Stormwater	522300.00 - Rentals	-	-
561 - Stormwater Utility	4320 - Stormwater	523100.00 - Property / Liability Insurance	11,584	13,901
560 - Stormwater Utility	4320 - Stormwater	523100.01 - Insurance Claims	1,000	-
560 - Stormwater Utility	4320 - Stormwater	523200.00 - Communications	-	-
560 - Stormwater Utility	4320 - Stormwater	523400.00 - Printing & Binding	250	100
560 - Stormwater Utility	4320 - Stormwater	523600.00 - Dues & Fees	1,500	1,500
560 - Stormwater Utility	4320 - Stormwater	531100.00 - Supplies	30,000	30,000
560 - Stormwater Utility	4320 - Stormwater	531600.00 - Small Equipment	-	-
560 - Stormwater Utility	4320 - Stormwater	561000.00 - Depreciation Expense	-	-
			2,202,000	2,512,000

CAPITAL PROJECTS FUNDS

Revenues		As Amended	Approved
Fund	Department *	2022	2023
350 - Capital Improvement Fund	0000 - No Department	-	-
350 - Capital Improvement Fund	133000.00 - Retained Earnings	5,930,000	5,100,000
		5,930,000	5,100,000

Expenditures			
Fund	Department *	2022	2023
350 - Capital Improvement Fund	1535 - Information & Technology	-	-
350 - Capital Improvement Fund	3200 - Police	530,000	500,000
350 - Capital Improvement Fund	4200 - Hwys & Streets	5,400,000	4,600,000
350 - Capital Improvement Fund	6200 - Parks & Recreation	-	-
		5,930,000	5,100,000

SPLOST FUND

Revenues			As Amended	Approved
Fund	Department *	Account *	2022	2023
320 - SPLOST	0000 - No Department	313200.00 - SPLOST	7,500,000	7,300,000
320 - SPLOST	0000 - No Department	361000.00 - Interest Revenues	1,000	1,000
320 - SPLOST	0000 - No Department	371000.00 - Contributions from PCID	-	-
320 - SPLOST	0000 - No Department	383000.00 - Reimbursement for Damaged Prop	-	-
320 - SPLOST		133000.00 - Retained Earnings	-	-
			7,501,000	7,301,000

Expenditures				
Fund	Department *	Account *	2022	2023
320 - SPLOST	1565 - Facilities	522200.00 - Repairs & Maintenance	100,000	100,000
320 - SPLOST	3200 - Police	531600.00 - Small Equipment	320,595	153,095
320 - SPLOST	3200 - Police	542000.00 - Machinery & Equipment	540,545	562,905
320 - SPLOST	4200 - Hwys & Streets	521200.00 - Professional Services	-	-
320 - SPLOST	4200 - Hwys & Streets	522200.00 - Repairs & Maintenance	-	-
320 - SPLOST	4200 - Hwys & Streets	541400.00 - Infrastructure	6,439,860	6,385,000
320 - SPLOST	6200 - Parks & Recreation	522200.00 - Repairs & Maintenance	100,000	100,000
			7,501,000	7,301,000

E911 FUND

Revenues		As Amended	Approved
Fund	Account *	2022	2023
215 - E911 Fund	342500.00 - E911 Revenue	1,416,000	1,390,000
215 - E911 Fund	361000.00 - Interest Revenue	1,000	1,000
		1,417,000	1,391,000

Expenditures			
Fund	Account *	2022	2023
215 - E911 Fund	523200.00 - Communications	100,000	50,000
215 - E911 Fund	571000.00 - Intergovernmental Expenses	1,317,000	1,341,000
		1,417,000	1,391,000

HOTEL MOTEL TAX FUND

Revenues			As Amended	Approved
Fund	Department *	Account *	2022	2023
275 - Hotel/Motel Tax Fund	0000 - No Department	314100.00 - Hotel/Motel Tax	2,560,000	3,495,000
275 - Hotel/Motel Tax Fund	0000 - No Department	314100.01 - Short Term Vacation Rental	275,000	487,000
275 - Hotel/Motel Tax Fund	0000 - No Department	361000.00 - Interest Revenue	500	500
275 - Hotel/Motel Tax Fund	0000 - No Department	371000.00 - Contributions & Donations	-	-
275 - Hotel/Motel Tax Fund		133000.00 - Retained Earnings	-	-
			2,835,500	3,982,500

Expenditures				
Fund	Department *	Account *	2022	2023
275 - Hotel/Motel Tax Fund	4200 - Hwys & Streets	541400.00 - Infrastructure	532,063	497,125
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	521200.00 - Professional Services	-	-
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	541200.00 - Site improvements	-	-
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	541400.00 - Infrastructure	-	250,000
275 - Hotel/Motel Tax Fund	1511 - Finance	611000.02 - Transfers Out to General Fund	1,063,125	1,493,250
275 - Hotel/Motel Tax Fund	1511 - Finance	612000.00 - Transfers out to CU	1,240,313	1,742,125

GRANTS FUND

Revenues			As Amended	Approved
Fund	Department *	Account *	2022	2023
250 - Multiple Grant Fund	4001 - Public Works - Grants	334100.15 - LMIG - State Operating	440,000	450,000
			440,000	450,000

Expenditures				
Fund	Department *	Account *	2022	2023
250 - Multiple Grant Fund	4001 - Public Works - Grants	522200.15 - LMIG - Repairs & Maintenance	440,000	450,000
			440,000	450,000

MOTOR VEHICLE RENTAL TAX FUND

Revenues			As Amended	Approved
Fund	Department *	Account *	2022	2023
280 - MVR Excise Tax	0000 - No Department	314400.00 - MVR Excise Tax	93,000	90,000
			93,000	90,000

Expenditures				
Fund	Department *	Account *	2022	2023
280 - MVR Excise Tax	1511 - Finance	611000.02 - Transfers Out-GF	93,000	90,000
			93,000	90,000

ARPA FUND

Revenues			As Amended	Approved
Fund	Department *	Account *	2022	2023
230- ARPA Fund	0000 - No Department	332100.00 - Local Fiscal Recovery Funds	14,331,324	-
230 - ARPA I Fund	0000 - No Department	133000.00 - Retained Earnings	-	4,100,000
			14,331,324	4,100,000

Expenditures				
230 - ARPA I Fund	4320 - Stormwater	541400.00 - ARPA Infrastructure	1,431,324	3,500,000
230 - ARPA I Fund	6200 - Parks & Recreation	541400.00 - ARPA Infrastructure	2,500,000	500,000
230 - ARPA I Fund	7500 - Economic Development	521200.00 - ARPA Professional Services	400,000	100,000
230 - ARPA I Fund	1511 - Finance	611000.03 - Transfers Out to ARPA II	10,000,000	-
			14,331,324	4,100,000

ARPA FUND II

Revenues			As Amended	Approved
Fund	Department *	Account *	2022	2023
231 - ARPA II Fund	0000 - No Department	391200.10 - Transfers In from ARPA I	4,325,000	-
231 - ARPA II Fund	0000 - No Department	133000.00 - Retained Earnings	-	5,675,000
			4,325,000	5,675,000

231 - ARPA II Fund	1535 - Information Technology	521200.00 - ARPA II Professional Services	600,000	400,000
231 - ARPA II Fund	1565 - Facilities	531100.00 - ARPA II Supplies	150,000	100,000
231 - ARPA II Fund	3200 - Police	521200.00 - ARPA II Professional Services	55,000	273,550
231 - ARPA II Fund	3200 - Police	521200.00 - ARPA II Professional Services	200,000	400,000
231 - ARPA II Fund	3200 - Police	541400.00 - ARPA II Infrastructure	30,000	141,450
231 - ARPA II Fund	3200 - Police	541400.00 - ARPA II Infrastructure	250,000	250,000
231 - ARPA II Fund	4200 - Hwys & Streets	521200.00 - ARPA II Professional Services	50,000	150,000
231 - ARPA II Fund	6200 - Parks & Recreation	521200.00 - ARPA II Professional Services	1,500,000	500,000
231 - ARPA II Fund	6200 - Parks & Recreation	541400.00 - ARPA II Infrastructure	265,000	735,000
231 - ARPA II Fund	6200 - Parks & Recreation	541400.00 - ARPA II Infrastructure	600,000	400,000
231 - ARPA II Fund	7000 - Community Development	521200.00 - ARPA II Professional Services	150,000	300,000
231 - ARPA II Fund	7000 - Community Development	541400.00 - ARPA II Infrastructure	250,000	500,000
231 - ARPA II Fund	7500 - Economic Development	521200.00 - ARPA II Professional Services	50,000	150,000
231 - ARPA II Fund	9000 - Contingency	579000.00 - ARPA II Contingency	-	1,250,000
			4,325,000	5,675,000





SECTION 6
LONG RANGE PLANS

TOTAL CAPITAL PROJECTS BUDGET / BUDGET FY 2023

	Funding Source			
	Hotel/Motel	SPLOST	CIP	TOTAL
FACILITIES		$100,000		$100,000
PUBLIC SAFETY		$716,000	$500,000	$1,216,000
PUBLIC WORKS	$497,125	$6,385,000	$4,600,000	$11,482,125
PARKS	$250,000	$100,000		$350,000
TOTAL	$747,125	$7,301,000	$5,100,000	$13,148,125

TOTAL CAPITAL PROJECTS BUDGET / BUDGET FY2023 TO FY2027

	Funding Source			
	Hotel/Motel	SPLOST	CIP	TOTAL
FACILITIES		$500,000		$500,000
PUBLIC SAFETY		$2,316,000	$521,194	$2,837,194
PUBLIC WORKS	$3,635,125	$34,676,000	$5,017,486	$43,328,611
PARKS	$250,000	$500,000	$237,990	$987,990
TOTAL	$3,885,125	$37,992,000	$5,776,670	$47,653,795

HOTEL MOTEL FUND - CAPITAL PROJECTS BUDGET - 275 / BUDGET FY2023 TO FY2027

Revenue:		PY									
	Type	Budget	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total		
	Hotel/Motel Tax		368,000	747,125	762,000	777,000	792,000	807,000	4,253,125		
	Interest Revenue		-	-	-	-	-	-	-		
	Fund Balance		-	-	-	-	-	-	-		
	Total		**368,000**	**747,125**	**762,000**	**777,000**	**792,000**	**807,000**	**4,253,125**		
Expenditures:		**PY**								**Actual to Date**	**Remaining**
Proj #	**Project**	**Budget**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Total**	**as of 6/30/22**	**Budget**
Public Works:											
P1B	Ash Dun Multi-Use Path P1	978,125	-	100,000	-	-	-	-	1,078,125	83,581	994,544
P1C	Ash Dun Multi-Use Path P2	1,281,500	368,000	250,000	762,000	777,000	792,000	807,000	5,037,500	358,288	4,679,212
P1D	Path Connection to Central Parkway	250,000	-	-	-	-	-	-	250,000	20,934	229,066
	Westside Connector Trail & MARTA	-	-	147,125	-	-	-	-	147,125	-	147,125
Subtotal - Public Works:		**2,509,625**	**368,000**	**497,125**	**762,000**	**777,000**	**792,000**	**807,000**	**6,512,750**	**462,802**	**6,049,948**
Parks:											
20A	PCMS Football Field Light	159,200	-	-	-	-	-	-	159,200	159,200	-
P2E	Two Bridges Park *	249,300	-	-	-	-	-	-	249,300	128,257	121,043
	Water Feature	130,000	-	-	-	-	-	-	130,000	-	130,000
	Dunwoody Sign	-	-	250,000	-	-	-	-	250,000	-	250,000
Subtotal - Parks:		**538,500**	**-**	**250,000**	**-**	**-**	**-**	**-**	**788,500**	**287,457**	**501,043**
Total Expenditures Budget		**3,048,125**	**368,000**	**747,125**	**762,000**	**777,000**	**792,000**	**807,000**	**7,301,250**	**750,259**	**6,550,991**
Difference			-	-	-	-	-	-	-		

Notes:
* Two Bridges Park (Proj # P2E) construction to be funded in Fund 230 - ARPA

SPLOST FUND - 320 / BUDGET FY2023 TO FY2027

Revenue:		PY							Total		
	Type	Budget	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	FY 2026 (1)	FY 2027 (1)	Budget		
	SPLOST Revenues	24,883,523	6,800,000	7,300,000	7,449,000	7,594,000	7,745,000	7,899,000	69,670,523		
	Interest Revenue	3,000	1,000	1,000	1,000	1,000	1,000	1,000	9,000		
	Fund Balance	1,590,683	230,405	-	-	-	-	-	1,821,088		
	Total	26,477,206	7,031,405	7,301,000	7,450,000	7,595,000	7,746,000	7,900,000	71,500,611		
Expenditures:											
Transportation Improvement Projects:		**PY**							**Total**	**Actual to Date**	**Remaining**
Proj #	**Project**	**Budget**	**FY 2022**	**FY 2023**	**FY 2024 (1)**	**FY 2025 (1)**	**FY 2026 (1)**	**FY 2027 (1)**	**Budget**	**as of 6/30/22**	**Budget**
Resurfacing:											
SP1-1801	Road Resurfacing SPLOST	11,872,130	2,874,860	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	28,496,990	13,311,290	15,185,700
Pedestrian Improvements:											
SP1-1802/SP5	Dunwoody Club Sidewalks	265,326	-	-	-	-	-	-	265,326	265,326	-
	Crosswalk Improvements - Mt Vernon Rd @ N Peachtree Rd & Dunwoody Club Dr @ Happy										
SP1-1806	Hollw Rd	55,973	-	-	-	-	-	-	55,973	55,973	-
SP1-1807	Tilly Mill Road Sidewalk - North Peachtree to Womack	163,789	-	-	-	-	-	-	163,789	163,789	-
SP1-1808	SR141/PIB - Access Rd. Side	2,071	-	-	-	-	-	-	2,071	2,071	-
SP1-1810	Peeler Road SW - Equestrian Way	1,000,000	-	-	-	-	-	-	1,000,000	953,771	46,229
SP1-1812	N Shallowford SW @ Peeler	293,159	-	-	-	-	-	-	293,159	293,159	-
SP1-1814	Mt Vernon Road Corridor	300,000	-	-	-	-	950,000	2,900,000	4,150,000	31,460	4,118,540
SP1-1815	Mt Vernon Place Sidewalks	250,000	-	-	-	-	-	-	250,000	191,103	58,897
SP1-1816	Winters Chapel Multi-Use	994,455	-	450,000	-	200,000	-	-	1,644,455	787,404	857,051
SP1-1817	Pedestrian Crossing Improvements/Crosswalk Lighting	100,000	-	-	-	-	-	-	100,000	52,900	47,100
SP1-1818	Tilly Mill Sidewalk - Peeler to West Madison sidewalk	200,000	245,000	-	-	-	125,000	125,000	695,000	52,575	642,425
SP1-1819	Sidewalk- Oakpointe Pl. on Cham. Dun. to City Limt on Dun. Rd.	550,000	-	-	-	-	-	-	550,000	70,159	479,841
SP1-1820	Perimeter Center East NB @ P.C. Ext. - sidewalk	70,000	-	-	-	-	-	-	70,000	120,700	(50,700)
SP1-1821	Vermack Rd- Vanderlyn to Womack ADA Improvements	200,000	300,000	500,000	-	-	-	-	1,000,000	39,725	960,275
SP1-1822	Olde Village Run - sidewalk	305,206	-	-	-	-	-	-	305,206	314,262	(9,056)
SP1-1823	Vermack Rd- Parliament Way to Vermack Swim Tennis sidewalk	250,000	-	-	-	-	-	-	250,000	48,550	201,450
SP1-1824	Tilly Mill Shared Use Path- Mt. Vernon Pl. to Womack	150,000	100,000	-	225,000	-	-	-	475,000	14,970	460,030
SP1-1825	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	150,000	600,000	900,000	620,000	-	-	-	2,270,000	25,410	2,244,590
SP1-1826	Dunwoody Elementary School Path to Village North Court	100,000	-	-	-	-	-	-	100,000	-	100,000
SP1-1831	Dunwoody Park Gap at Dunwoody Park North	200,000	-	-	-	-	-	-	200,000	-	200,000
SP1-1832	N. Shallowford Rd Shared Use Path	200,000	-	-	175,000	2,800,000	-	-	3,175,000	-	3,175,000
SP1-1833	Old Spring House Lane Path-Chamblee Dun to Georgetown Sq	300,000	-	500,000	-	-	-	-	800,000	29,156	770,844
SP1-1834	Happy Hollow Rd Sidewalk- Dun. Club to Fontainebleau	149,000	-	-	-	-	-	-	149,000	12,600	136,400
	Womack - Cambridge to Vermack	-	-	20,000	-	-	-	-	20,000	-	20,000
	Dunwoody Village Street Grid - Regency	-	-	600,000	-	-	-	-	600,000	-	600,000
	Peeler Road - Lakeside Dr to Tilly Mill Road	-	-	20,000	-	-	-	-	20,000	-	20,000
	Perimeter Center West Pedestrian Beacon	-	-	25,000	200,000	-	-	-	225,000	-	225,000
	North Peachtree Road Pedestrian Beacon at Chesnut	-	-	25,000	200,000	-	-	-	225,000	-	225,000
	Chamblee Dunwoody Rd- Spalding Dr to Oakpointe Pl	-	-	20,000	-	-	-	-	20,000	-	20,000
	Peeler Rd sidewalk from Huntington Hall to Equestrian Way	-	-	20,000	-	-	-	-	20,000	-	20,000
	53 Perimeter Center East Sidewalk Gap	-	-	20,000	-	-	-	-	20,000	-	20,000
	Georgetown Trail	-	-	20,000	-	-	-	-	20,000	-	20,000
	Dunwoody Club Dr- Mill Shire Ln to Bend Creek Rd	-	-	20,000	-	-	-	-	20,000	-	20,000
	Dunwoody Village Parkway Sidewalk Extensions	-	-	250,000	-	-	-	-	250,000	-	250,000
	Independence Square sidewalk	-	-	-	-	-	-	-	-	-	-
	Ridgeview Rd North - road widening and sidewalk	-	-	-	50,000	-	300,000	-	350,000	-	350,000
	Kings Down Way sidewalk gap	-	-	-	-	-	-	-	-	-	-
	Peeler Rd sidewalk from Huntington Hall to Equestrian Way	-	-	-	-	-	-	-	-	-	-
	Ridgeview Rd South sidewalk	-	-	-	-	-	-	-	-	-	-
	Dunwoody Club Drive between Mill Shire Lane and Ball Mill Rd sidewalk	-	-	-	-	-	-	-	-	-	-
Intersections:											
SP1-1811	C. Dunwoody @ Spalding Dr Intersection	1,900,000	-	-	-	-	-	-	1,900,000	1,300,855	599,145
SP1-1827	Mt. Vernon Rd at Chamblee Dun. Rd Signal Rebuild	-	-	-	-	-	-	-	-	-	-
SP1-1828	Chamblee Dunwoody Road at Womack Road	200,000	1,700,000	-	-	-	-	-	1,900,000	128,908	1,771,092
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	300,000	-	100,000	2,400,000	-	-	-	2,800,000	124,639	2,675,362
SP1-1805	Roberts Drive Improvements for New Austin Elementary	522,548	-	-	-	-	-	-	522,548	522,548	-
SP1-1835	Chamblee Dunwoody @ Peeler	-	100,000	95,000	-	-	-	-	195,000	-	195,000
	Tilly Mill Road at Mount Vernon Place	-	-	-	-	1,000,000	-	-	1,000,000	-	1,000,000
Corridor Projects:											
SP1-1803	Road Resurfacing - Georgetown Gateway	700,000	-	-	-	-	-	-	700,000	-	700,000
SP1-1829	Chamblee Dunwoody Corridor-Dunwoody Village	450,000	-	-	-	-	2,750,000	1,250,000	4,450,000	-	4,450,000
Other Projects:											
SP1-1809	Traffic Calming	25,000	-	-	-	-	-	-	25,000	690	24,310
SP1-1813	Westside Connector	100,000	-	-	-	-	-	-	100,000	-	100,000
SP1-1830	Chamblee Dunwoody Bridge	117,700	-	50,000	230,000	245,000	271,000	275,000	1,188,700	35,200	1,153,500
SP1-1836	Jett Ferry Gateway Area Concept	-	20,000	-	-	-	-	-	20,000	-	20,000
	Total Transportation Improvement Projects:	22,436,357	5,939,860	6,385,000	6,850,000	6,995,000	7,146,000	7,300,000	63,052,217	18,949,195	44,103,022

Public Safety Facilities and Related Capital Equipment Projects:		**PY**							**Total**	**Actual to Date**	**Remaining**
Proj #	**Project**	**Budget**	**FY 2022**	**FY 2023**	**FY 2024 (1)**	**FY 2025 (1)**	**FY 2026 (1)**	**FY 2027 (1)**	**Budget**	**as of 6/30/22**	**Budget**
SP2-1801	Police Vehicles	1,295,375	540,545	562,905	400,000	400,000	400,000	400,000	3,998,825	1,544,450	2,454,375
SP2-1802	Radio Coverage Improvements	1,100,000	-	-	-	-	-	-	1,100,000	759,357	340,643
SP2-1803	Expand Video Surveillance	300,000	-	-	-	-	-	-	300,000	189,218	110,782
SP2-1804/SP4	In-Car Camera System Replacements	414,417	-	-	-	-	-	-	414,417	419,310	(4,893)
SP2-1805	Police Copiers	50,583	-	-	-	-	-	-	50,583	50,583	-
SP2-1806	Computer Replacements	195,474	-	-	-	-	-	-	195,474	194,425	1,049
SP2-1807	AED Replacements in Police Vehicles	85,000	-	-	-	-	-	-	85,000	74,533	10,468
SP2-1808	Police Equipment	-	120,595	153,095	-	-	-	-	273,690	119,307	154,383
SP2-1809	Taser Replacements	-	230,405	-	-	-	-	-	230,405	-	230,405
	Total Public Safety Facilities and Related Capital Equipment Projects:	3,440,849	891,545	716,000	400,000	400,000	400,000	400,000	6,648,394	3,351,182	3,297,212

Repairs of Capital Outlay Projects:		**PY**							**Total**	**Actual to Date**	**Remaining**
Proj #	**Project**	**Budget**	**FY 2022**	**FY 2023**	**FY 2024 (1)**	**FY 2025 (1)**	**FY 2026 (1)**	**FY 2027 (1)**	**Budget**	**as of 6/30/22**	**Budget**
SP3-1801	Facilities Repairs and Maintenance	285,000	100,000	100,000	100,000	100,000	100,000	100,000	885,000	84,230	800,770
SP7-1801	Parks Repairs and Maintenance	315,000	100,000	100,000	100,000	100,000	100,000	100,000	915,000	112,442	802,558
	Total Repairs of Capital Outlay Projects:	600,000	200,000	200,000	200,000	200,000	200,000	200,000	1,800,000	196,672	1,603,328
Total Expenditures Budget		26,477,206	7,031,405	7,301,000	7,450,000	7,595,000	7,746,000	7,900,000	71,500,611	22,497,049	49,003,562

CAPITAL PROJECTS FUND - 350 / BUDGET FY2023 TO FY2027

Revenue:										
	Type				FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
	Transfers In - General Fund (Fund 100)	-	-	-	-	-	-	-	-	-
	Interest Revenue	-	-	-	-	-	-	-	-	-
	Fund Balance	-	-	-	5,100,000	538,584	123,086	15,000	-	5,776,670
	Total	-	-	-	5,100,000	538,584	123,086	15,000	-	5,776,670
			Forecasted	Forecasted						
Expenditures:		Total PY	Spending	Remaining						
Proj #	**Project**	**Budget**	**as of 12/31/22**	**Budget**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**Total**
Police:										
	Vehicle Replacement	2,246,026	2,098,615	147,411	140,000	7,411	-	-	-	2,246,026
	New Position - Detective Machinery & Equipment	303,000	26,057	276,943	270,000	6,943	-	-	-	303,000
21C	LPRs and Security Cameras	139,840	43,000	96,840	90,000	6,840	-	-	-	139,840
Subtotal - Police:		**2,688,866**	**2,167,672**	**521,194**	**500,000**	**21,194**	**-**	**-**	**-**	**2,688,866**
Public Works:										
	Chamblee-Dunwoody Rd Peeler to Vermack Imprvs (Grant Match)	100,000	-	100,000	100,000	-	-	-	-	100,000
16H	Tilly Mill Sidewalk Womack to North Peachtree - Phase 1	1,497,187	1,323,349	173,838	100,000	73,838	-	-	-	1,497,187
16I	Westside Connector-Concep	200,000	71,788	128,212	100,000	28,212	-	-	-	200,000
16K	Cotillion Dr Multi-Use Path Design	50,000	41,424	8,576	-	-	8,576	-	-	50,000
16P	Winters Chapel Multi-UseP	1,013,058	172,752	840,306	800,000	40,306	-	-	-	1,013,058
17F	Dunwoody Village Sidewalk	15,000	-	15,000	-	-	-	15,000	-	15,000
17I	Chamblee Dun Downtown	50,000	44,093	5,907	-	-	5,907	-	-	50,000
18I	Chamblee Dun @ Womack Int	181,406	167,289	14,117	-	14,117	-	-	-	181,406
21B	Dunwoody Gateway Marker Installation	130,000	9,618	120,382	100,000	20,382	-	-	-	130,000
101	Road Resurfacing	17,520,162	16,900,697	619,465	600,000	19,465	-	-	-	17,520,162
202	Peeler Road Sidewalk & Bike	85,000	66,609	18,391	-	18,391	-	-	-	85,000
405	Chamb-Dun Georgetown Corr	4,203,197	1,756,045	2,447,152	2,400,000	47,152	-	-	-	4,203,197
408	Chamb-Dun @ Splading ROW	422,268	243,513	178,755	100,000	78,755	-	-	-	422,268
411	Womack/Vermack Intersection Improvement	400,000	82,615	317,386	300,000	17,385	-	-	-	400,000
415	Concept Funding - Chamblee Dunwoody at Peeler	40,000	10,000	30,000	-	30,000	-	-	-	40,000
Subtotal - Public Works:		**25,907,278**	**20,889,792**	**5,017,486**	**4,600,000**	**388,003**	**14,483**	**15,000**	**-**	**25,907,278**
Parks & Recreation:										
	Georgetown Park - Play Structure	15,000	-	15,000	-	15,000	-	-	-	15,000
20K	Waterford Park Improvements	101,135	96,748	4,387	-	4,387	-	-	-	101,135
20L	Austin Elementary Demo	486,381	267,778	218,603	-	110,000	108,603	-	-	486,381
Subtotal - Parks & Recreation:		**602,516**	**364,526**	**237,990**	**-**	**129,387**	**108,603**	**-**	**-**	**602,516**
Total Expenditures Budget		**29,198,660**	**23,421,990**	**5,776,670**	**5,100,000**	**538,584**	**123,086**	**15,000**	**-**	**29,198,660**





SECTION 7
APPENDIX

DUNWOODY DEMOGRAPHICS

Dunwoody Population, Households, and Forecast: 2000-2025

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

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

DeKalb Population and Forecast: 2000-2025

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

Dunwoody Population by Age: 2000-2010

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

Dunwoody Population by Age: 2000-2025

Age Cohort	2015	Percent	2020 *	2025
Age 0-4	3,635	7.3%	3,883	4,593
Age 5-9	3,727	7.5%	3,511	4,369
Age 10-14	2,877	5.8%	2,968	3,372
Age 15-19	2,092	4.2%	3,223	2,452
Age 20-24	2,614	5.3%	2,115	3,064
Age 25-34	9,276	18.6%	7,365	10,873
Age 35-44	8,379	16.8%	8,329	9,842
Age 45-54	6,255	12.6%	6,439	7,332
Age 55-64	4,802	9.6%	4,485	5,589
Age 65-74	3,427	6.9%	3,863	4,017
Age 75-84	1,945	3.9%	2,481	2,280
Age 85+	781	1.6%	804	915
Totals	**49,810**		**49,466**	**58,680**

*Note: Estimated based on 2020 American Community Survey

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 36.7 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: 2000-2020

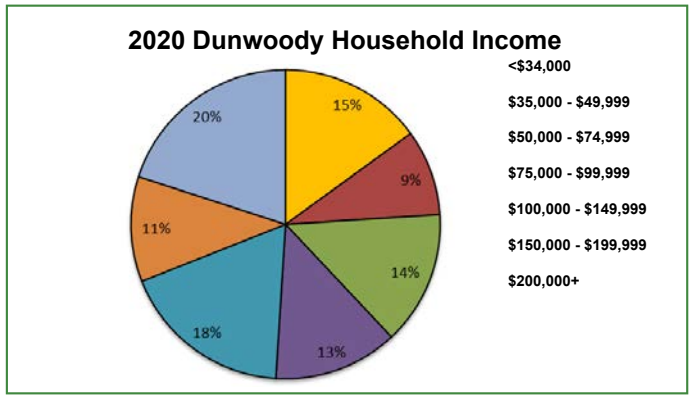
	Census 2000 Number	Census 2010 Number	Census 2020 Number	2010-2020 Change	2010-2020 Change
Population	38,699	46,267	51,683	5,416	11.7%
Household	16,018	19,944	22,514	2,570	12.9%
Average Household Size	2.38	2.31	2.31	0.00	0.0%
Median Age	36.7	35.7	36.7	1.0	2.8%
Median Male Age	35.5	35.2	35.6	0.4	1.1%
Median Female Age	37.9	36.2	38.2	2.0	5.5%

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		2010		2020	
	Number	Percent	Number	Percent	Number	Percent
White Alone	30,379	78.5%	29,667	64.1%	27,824	53.8%
Black Alone	3,251	8.4%	5,697	12.3%	6,036	11.7%
American Indian Alone	77	0.2%	99	0.2%	36	0.1%
Asian or Pacific Islander Alone	2,786	7.2%	5,155	11.2%	8,856	17.1%
Some Other Race Alone	1,587	4.1%	111	0.2%	385	0.7%
Two or More Races	619	1.6%	783	1.7%	1,936	3.7%
Hispanic Origin	3,406	8.8%	4,755	10.3%	6,610	12.8%
Total	**38,699**		**46,267**		**51,683**	

The City of Dunwoody's median household income in 2020 was $96,470 and the per capita income was $49,466. In comparison, the median household income of Johns Creek (2020) was $125,862 with a per capita income of $84,551. The median household income in Roswell was $105,913 with a per capita income of $94,884. DeKalb County (2020), in contrast has a median income of $65,116 and a per capita income of $37,523, with Fulton County a bit higher at a median income of $72,741 (2020) and a per capita income of $49,369 (2020). 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 $61,224 median and $32,427 per capita income.



Dunwoody: Population 25+ by Educational Attainment

	Census 2020		Annual Rate of % Change Since 2000
Less than 9th Grade	649	2%	-17.89%
9-12 Grade, No Diploma	559	2%	-54.25%
High School Graduate	2,945	9%	16.38%
Some College, No Degree	3,450	10%	-4.14%
Associate Degree	1,874	6%	-2.33%
Bachelor Degree	13,101	39%	17.28%
Master/Professional/Doctorate Degree	11,188	33%	33.92%
Total	**33,766**	**100%**	**12.67%**

Education is extremely important to the citizens of Dunwoody as is shown by a very high level of educational attainment with 9% of the population with a highest attainment of high school (HS) diploma, 39% with a bachelor's degree, and 33% with a master's degree (or higher) in 2020. This is consistent with Johns Creek at 11% with a HS diploma, 38% with a bachelor's degree and 22% with a master's degree. The City of Roswell has 16% with a HS diploma, 31% with a bachelor's degree and 16% with a master's degree, respectively.

Each city has at least 50% of its population with an advanced degree. Johns Creek is also on the high end of educational attainment with 38% of the population possessing a bachelor's degree. An educated workforce is important for Dunwoody as the City competes for employers and business.

36-81-2. Definitions

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

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

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

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

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

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

(7) "Enterprise fund" means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. For purposes of this paragraph, the term "costs" means expenses, including depreciation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

R

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

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

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

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

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

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

S

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

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

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

T

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

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

U

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

W

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

ARC: Atlanta Regional Commission

DRI: Developmental Regional Impact

LDP: Land Disturbance Permit

PC: Planning Commission

SLUP: Special Land Use Permit



City of Dunwoody Georgia