

2024
ANNUAL
OPERATING &
CAPITAL BUDGET

City of
Dunwoody
Georgia

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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	**$64.4 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%

POLICE DEPARTMENT

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

MAJOR EMPLOYERS	EMPLOYEES
Six Continents Hotels	1,613
Insight Global Llc	1,188
Ig Services	860
Hapag-Lloyd America, Llc	769
T Mobile	707
Kpmg Llp	452
Meridian Cooperative, Inc	381
Leasequery, Llc	342
Uhs Of Peachford Lp/Peachford	340
Wal Mart Supercenter #2360	302



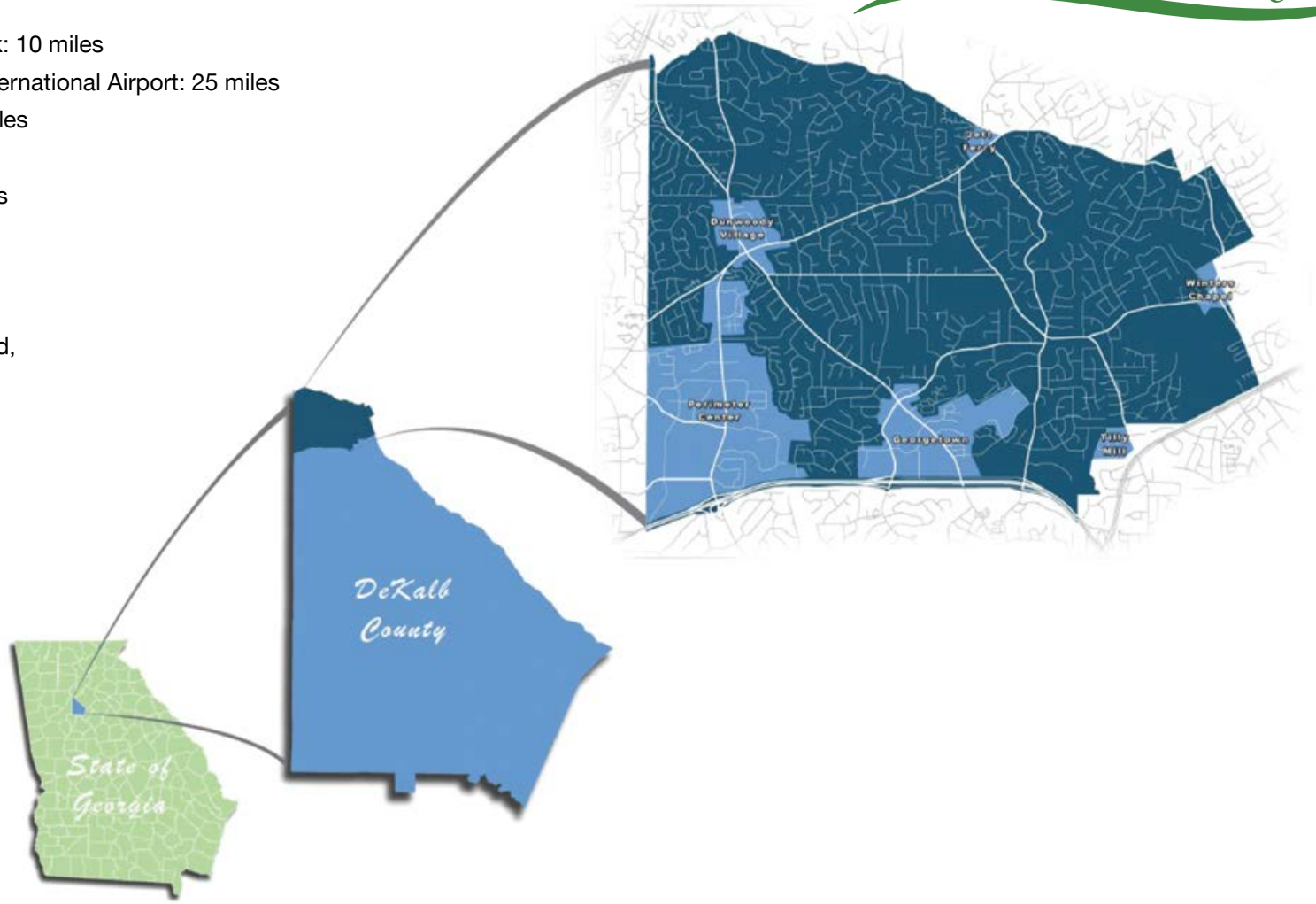
The City of Dunwoody is located in the most northern tip of DeKalb County, bordered by Fulton County on the north and west, Interstate 285 to the south, and Gwinnett County on the northeast. Officially, the City limit extends only to the DeKalb County line in the north.

Distance from Major Locations:

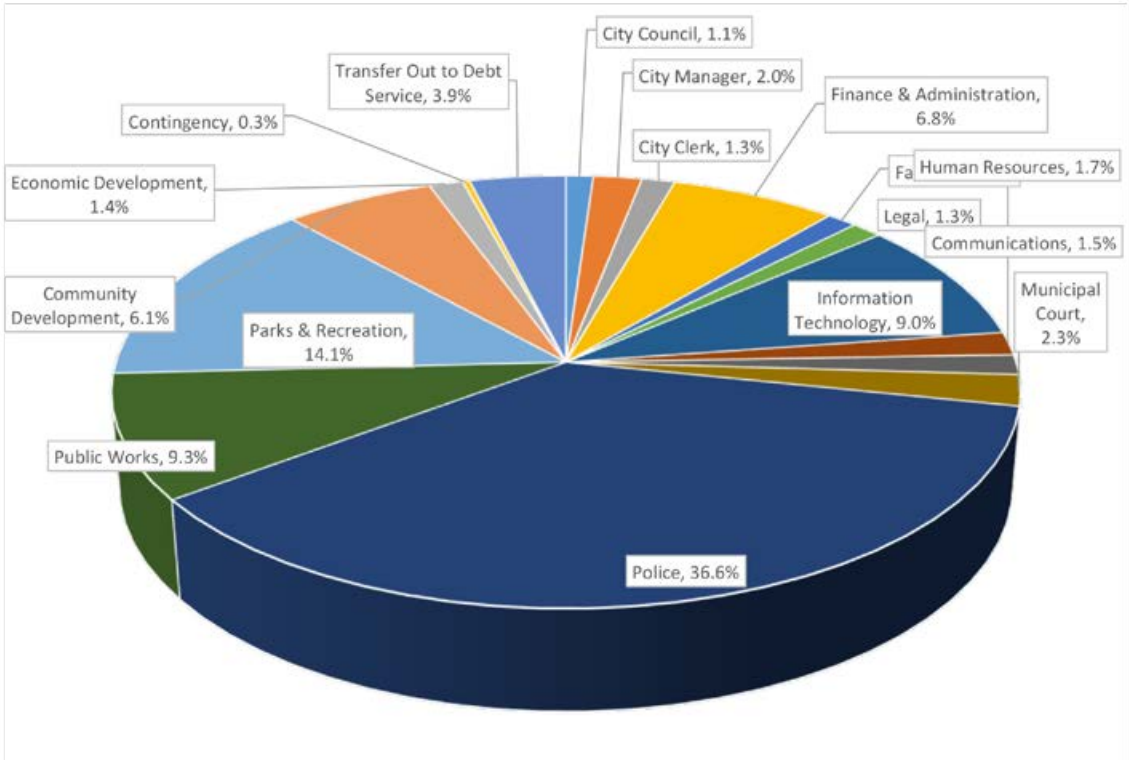
World of Coca Cola and/or Georgia Aquarium: 14 miles
CNN Center: 14 miles
Georgia World Congress Center: 14 miles
Atlantic Station: 12 miles
Atlanta Braves and Truist Park: 10 miles
Hartsfield-Jackson Atlanta International Airport: 25 miles
Six Flags Over Georgia: 22 miles
Phipps Plaza: 7 miles
Stone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

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

City of Dunwoody Georgia



A typical Dunwoody homeowner with a $350,000 home pays $21 per month for property taxes.



$21 pays for ONE of these:

- One Braves Ticket (Economy Section)
- Two drinks and [perhaps] an appetizer
- Movie matinee for two
- Home alarm monitoring
- Twice a week trip to Starbucks

$21 pays for ALL of these:

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

Dunwoody is located in northern DeKalb County, west of Norcross and east of Sandy Springs; the City is bordered to the north by Dunwoody Club Drive and to the south by Interstate 285. Although not formally recognized as an incorporated city prior to 2008, the residents in this area have always identified themselves as living in "Dunwoody," with a unique history separate from unincorporated DeKalb County. Dunwoody residents have a strong history of community involvement going back for decades before incorporation.

The Dunwoody area was originally inhabited by a number of Cherokee tribes, all part of the Creek Indian Confederation. In 1822, a significant tract of land was obtained from the Creek Indians from which Georgia formed the counties: Monroe, Dooly, Houston, Fayette, and Henry. In 1823, the legislators took portions of Fayette and Henry to form DeKalb County, with Decatur being the County seat. In 1821, Elias Redfield was granted land lot d#377, which would eventually become part of the estate of Stephen T. Spruill. This land also passed through the hands of C. A. Dunwoody, in 1862.

Charles Alexander Dunwoody (City of Dunwoody namesake, 1828-1905) was the son of John Dunwoody (originally spelled Dunwody). John Dunwoody was one of the founders of the mills in Roswell, Georgia. The Dunwoody family moved to Roswell in 1839 along with the family's shoe manufacturing business. In 1863, because of the ever-increasing need for mill products during the Civil War, a charter was secured by the State of Georgia to fund the building of a railroad. Both Charles Dunwoody and James King were members of the Roswell Guards and Roswell Battalion. (James King was the grandson of Roswell King, the namesake of Roswell, Georgia).

Following the Civil War and the destruction wrought on Atlanta and its surrounding area, the Dunwoody family returned to Roswell. Major Charles Dunwoody decided to build his family's new home near the present day intersection of Chamblee-Dunwoody Road and Spalding Drive. Railroad construction resumed and the new, 9.8-mile line opened for business on September 1, 1881, running between the Air-Line Railroad and the Chattahoochee River. The Roswell railroad tied into the Air-Line at Roswell Junction, which is now Chamblee. The railroad carried produce from Dunwoody and fabric from the mills in Roswell. In 1903, the narrow gauge track was replaced with modern tracks, and the engine that ran them soon gained the nicknames "The Dinky" and "Old Buck." Dunwoody thrived as a crossroads community and continued to grow even after the railroad stopped running in 1921.

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



DUNWOODY PRESENT DAY

Dunwoody entered into cityhood at midnight on December 1, 2008, following a community led movement to incorporate the City. Dunwoody was voted into cityhood by an overwhelming 81% majority. The City of Dunwoody is approximately 13.2 square miles with an estimated population of more than 51,000 residents and an estimated daytime population of more than 120,000.

LOCAL ECONOMY

	2000	2008	2010	2020	2025	2030
Population	38,699	43,322	46,267	51,683	51,323	53,019
Households	16,018	18,322	19,944	20,628	22,609	23,356
Avg. Household Size	2.38	2.30	2.31	2.40	2.27	2.27

Based on the 2020 US Census, in 2020 DeKalb County had a population of 764,382 people and stood as the third-most populous county in the Atlanta Regional Commission (ARC) region. DeKalb County has come to represent nearly 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 6.8% of the DeKalb population.

The City of Dunwoody contains approximately 40 percent of the Perimeter Community Improvement Districts (PCID). The PCIDs' goal is to work continuously to develop efficient transportation services, with an emphasis on access, mobility, diversification and modernization. The Perimeter Center/Perimeter Mall area is served by the Dunwoody train station on Metropolitan Atlanta Rapid Transit Authorities (MARTA) north line, while the other two stations in the area are both on the Fulton County side. Perimeter Mall and the adjacent Perimeter Place shopping complex are the two largest dedicated retail areas housed within city limits. Also included as a primary retail area and considered a central location of Dunwoody is the Dunwoody Village. Within the city limits, there are approximately 3,700 licensed businesses.

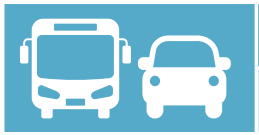
The City of Dunwoody's median household income in 2021 was $97,868, and the per capita income was $57,873. DeKalb County (2021), in contrast has a median income of $70,985 and a per capita income of $40,348, with Fulton County a bit higher at a median income of $83,192 (2021) and a per capita income of $54,243 (2021). 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 $66,559 and $35,086, respectively.

Dunwoody hosts several of the nation's largest companies and virtually every major industry except agriculture within the Perimeter Mall and surrounding commercial properties. Perimeter Mall is the Southeast's second largest shopping mall. The City's commercial properties comprise more than 49% of the total tax digest by property value, ensuring a strong economic environment for the government.

POPULATION (POPULATION ESTIMATES, U.S. CENSUS, 7/1/2022 = 52,201)



GEOGRAPHY	
Population per square mile, 2020	3,967.7
Land area in square miles, 2020	13



TRANSPORTATION	
Mean travel time to work, workers age 16+	25.5 minutes



AGE	
Persons under 5 years, percent	7.10%
Persons under 18 years, percent	25.20%
Persons 65 years and over, percent	13.70%



INCOME AND POVERTY (2017-2021)	
Median household income (in 2021 dollars)	$97,868
Per capita income in past 12 months (in 2021 dollars)	$57,873
Persons in poverty, percent	6.20%

DEMOGRAPHICS

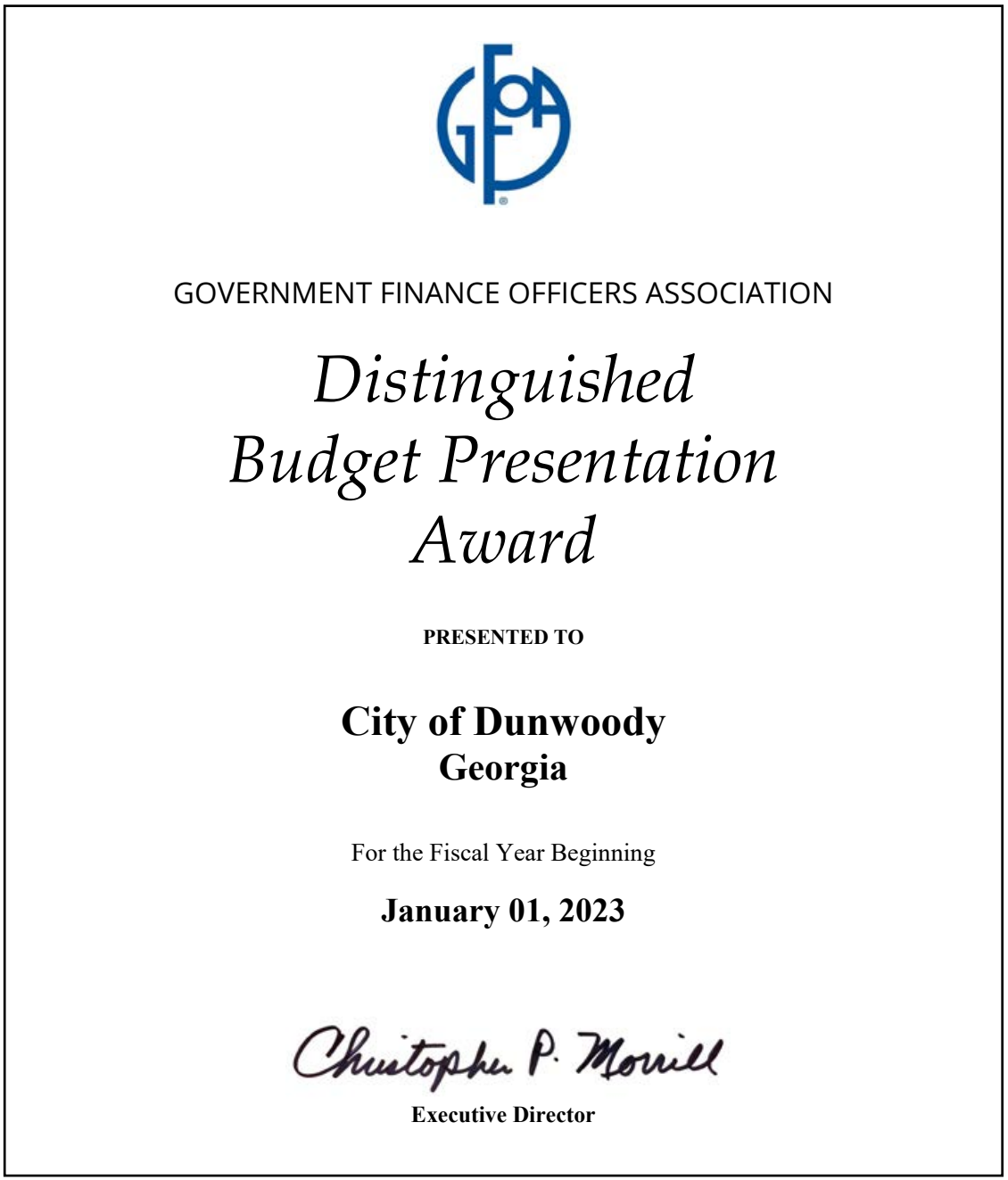
EDUCATION (2017-2021)	
High school graduate or higher, percent of persons age 25 years+	96.20%
Bachelor's degree or higher, percent of persons age 25 years+	71.30%

RACE & HISPANIC ORIGIN	
White alone, percent	61.40%
Black or African American alone, percent	12.90%
American Indian and Alaska Native alone, percent	0.50%
Asian alone, percent	17.10%
Native Hawaiian and Other Pacific Islander alone, percent	0.00%
Two or More Races, percent	5.70%
Hispanic or Latino, percent	8.90%
White alone, not Hispanic or Latino, percent	57.60%

FAMILIES & LIVING ARANGEMENTS (2017-2021)	
Households	21,043
Persons per household	2.43
Living in same house 1 year ago, percent of persons age 1 year+	87.20%
Language other than English spoken at home, percent of persons age 5 years+	27.10%

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, 2023. 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.



MAYOR AND CITY COUNCIL 2024



ROB PRICE
City Council Post 2

TOM LAMBERT
City Council Post 3

JOHN HENEGHAN
City Council Post 6

JOE SECONDER
City Council Post 5

CATHERINE LAUTENBACHER
City Council Post 1

LYNN P. DEUTSCH
Mayor

STACEY HARRIS
City Council Post 4

City of Dunwoody, Georgia

Annual Operating & Capital Budget 2024

Prepared by:
Finance & Administration Department

Submitted by
Mayor Lynn Deutsch and City Manager Eric Linton


Razor



SECTION 1

INTRODUCTION & OVERVIEW

BUDGET COMMITTEE UPDATE

The Budget Committee met on September 11th and 12th to discuss and review the Fiscal Year 2024 Proposed Operating and Capital Budget. After reviewing the 2024 Budget with the City Manager and several department directors, the Committee did not recommend any changes be made to the FY2024 Proposed Budget, but the Committee did have the following action items that they would like to be addressed during the year:

- After the presentation of the final results of the Study of the Police Department conducted by BerryDunn, Finance and the Police Department will work together to determine the cost and funding source for any additional positions. The goal will be to include these positions in the 2024 Mid-Year Budget Amendment that is presented to City Council.
- Clarify the reporting of the Artificial Turf Sinking Fund so that it can be more easily identified in the budget.
- Even though the FY2024 Proposed Budget currently does not include pay increases for City employees, the Committee directed staff to identify additional funding sources so that the 2024 Budget can be amended to include pay increases at some point during the year.

The following items were included in the FY2024 Proposed Budget and the Budget Committee recommended keeping them in the budget:

- $560,000 for annualization of the pay increases given to police officers during 2023. Additionally, all positions budgeted within the police department are fully funded for the entire year.
- $430,000 for the increase in health care costs. The majority of this increase is from an expected 12% 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 $25,000 annually per participant on health care, along with an additional 22.65% on retirement benefits.
- $650,000 to fully fund the increase in the right of way maintenance contract for Parks and Public Works. While some of this is related to a modest increase in services, the majority of the increase is related to inflation.
- In order to continue to keep up with and invest in technology, the FY2024 budget reflects expected increases in applications and licenses of 7 to 10% just to maintain the current level.
- $500,000 within Community Development for the Comprehensive Plan update and Unified Code rewrite.
- $2.75M of new city funding for road resurfacing with an estimated match of $483,000 from the state.
- $2.445 million added to the existing $750,000 for the Peeler Road Shared Use Path.
- $450,000 in funding for the Winters Chapel Phase 2 – Charmant to Peeler project.
- $400,00 added to the existing $1.65 million to complete the Peeler Road Shared Use Path – Glaze Dr to Lakeside Dr.
- $673,220 for police vehicles and $327,965 thousand for police equipment.
- $943,000 in continued funding for Phase 2 on the Ashford Dunwoody Multi-Use Path.

The City's Fund Balance is estimated to end Fiscal Year 2023 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 fifteenth year since incorporation on December 1, 2008. While the city has effectively managed this post-COVID economy over the past few years, it has encouraged staff to always think of items like an annual budget, under the terms “the new normal.”

For 2020, 2021, and 2022, the city budgeted a use of General Fund fund balance, but in none of those fiscal years had to use fund balance for operations. As we approach the end of the third quarter, staff is closely monitoring both revenue and expenditures to determine if a small amount of fund balance may be needed in 2023.

Staff approached developing the 2024 budget with two guiding parameters: (A) To keep the structural use of fund balance to approximately $2 million. This level is in conjunction with short term forecasts discussed during the millage rate approval process in 2023; and (B) To keep the projected end of the year General Fund fund balance to over six months. This level is a full two months higher than the four-month minimum reserve. Keeping within those parameters proved to be a difficult challenge to meet and will be further analyzed in the sections that follow.

The 2024 budget process began with departments putting together their operating and capital requests in mid-July. After consolidation of the budget by Finance, departmental review meetings were held in early August to review and discuss department budgets in an effort to compile the 2024 Proposed Operating and Capital Budget.



OVERALL BUDGET SUMMARY

The overall budget for FY2024 is proposed to be $64.4M, which is a 16.03% decrease over the FY2023 amended budget of $76.7M. Most of the overall changes are the nature of one-time funding in grants and capital.

OVERALL FUND COMPARISON				
Fund	**FY23 as Amended**	**FY24 Proposed**	**Change**	**% Change**
General[1]	$37,535,076	$33,380,320	($4,154,756)	-11.07%
E911	1,391,000	1,397,000	6,000	0.43%
ARPA[2]	9,775,000	5,284,522	(4,490,478)	-45.94%
Hotel Motel[3]	3,982,500	5,029,500	1,047,000	26.29%
Motor Vehicle	90,000	90,000	0	0.00%
Grants	450,000	488,083	38,083	8.46%
Debt Service	1,255,020	1,301,585	46,565	3.71%
SPLOST I[4]	7,301,000	1,951,000	(5,350,000)	-73.28%
SPLOST II[5]	0	6,751,000	6,751,000	100.00%
Capital[6]	12,387,233	6,035,326	(6,351,907)	-51.28%
Stormwater[7]	2,512,000	2,682,000	170,000	6.77%
	$76,678,829	$64,390,336	($12,288,493)	-16.03%

Notes:

1 Decrease in the one-time funding related to the Shallowford Road property sale proceeds, partially offset by increases in pay and healthcare costs.
2 Projected use of American Rescue Plan funding in FY2023.
3 Improvement in Hotel/Motel revenue forecasted to continue in FY2024.
4 Collections for SPLOST I end after March 2024.
5 Collections for SPLOST II begin in April 2024, assuming approval of referendum by voters in November 2023.
6 Decrease in one-time funding related to the Shallowford Road property sale proceeds, and the projected use of existing Capital Project Funds in FY2023.
7 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 Proposed General Fund budget is $33.4M, which is an 11.07% decrease over the FY2023 amended budget of $37.5M.

That figure above is distorted by the one-time expense from the sale of properties at Shallowford Road which will in the final accounting be shown as a transfer out to the General Capital Projects Fund, as the City Council wanted to dedicate that for capital efforts not operations. Discounting for that, the recurring expenditures of the General Fund go from $30.2 to $32.9 million or 8.7%

The increases come in three main areas:

(A) Annualizing the police pay raises in 2023. Vacancies from the year were able to cover most all of the cost of the increases given to police officers during 2023. Positions for 2024 are fully funded at the start of the year, so the annualization of the pay raises is $560 thousand and increases in benefits of $107 thousand contributed to a $1.2 million increase in their 2024 budget (10.93%).

(B) Fully funding the increase in right of way maintenance of city streets. This cost is within the Parks Department as they supervise the maintenance crews which also maintains parks. The service was under contract which had to be rebid for 2024. This has been the most recent issue in the heavy inflation environment. The burden of handling costs on a long-term contract fall to the vendor, but in re-bidding them when the current contract expires, the chance of a significant increase occurs. The only option is to accept the increase or decrease the services. In this case, right of way maintenance is expected to go from $1.46 million in 2023 to $2.11 million in 2024. Some of this is an increase in services leading to the need to add additional crew members, though most of it is from inflation.

(C) Keeping up with technology. The Technology Department is the largest internal service department meaning its costs are driven by the user departments. In today's world, almost all applications and licenses have a 7 to 10% increase in costs just to maintain the current level. To expand and improve services is more.

Aside from those increases, the base level of operations within the General Fund for FY2024 were kept to minimal increases. The departmental summary of the General Fund operating budget is shown below:

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



GENERAL FUND COMPARISON - REVENUES				
Category	FY23 as Amended	FY24 Proposed	Change	% Change
City Council	329,781	369,240	39,459	11.97%
City Manager	657,704	658,715	1,011	0.15%
City Clerk	513,916	445,865	(68,051)	-13.24%
Finance & Administration	2,224,616	2,259,730	35,114	1.58%
Facilities	416,156	413,930	(2,226)	-0.53%
Legal	436,244	420,000	(16,244)	-3.72%
Information Technology	2,486,194	2,815,185	328,991	13.23%
Human Resources	584,745	575,370	(9,375)	-1.60%
Communications	509,894	495,880	(14,014)	-2.75%
Municipal Court	722,423	772,360	49,937	6.91%
Police	11,012,681	12,215,885	1,203,204	10.93%
Public Works	3,115,614	3,116,515	901	0.03%
Parks & Recreation	3,676,383	4,714,300	1,037,917	28.23%
Community Development	1,803,773	1,549,000	(254,773)	-14.12%
Economic Development	456,114	456,760	646	0.14%
Contingency	46,586	100,000	53,414	114.66%
Transfer Out to Debt Service	1,255,020	1,301,585	46,565	3.71%
Total Department Expenditures	**30,247,843**	**32,680,320**	**2,432,477**	**8.04%**
One Time Expenditures-Shallowford Rd	7,287,233	-	(7,287,233)	
Transfers Out - Capital (IT)	-	200,000	200,000	
Comp Plan & Unified Dev Code (Com Dev)	-	500,000	500,000	
Total Expenditures:	**37,535,076**	**33,380,320**	**(4,154,756)**	

a The FY2023 Amended Budget includes five months of the pay increases that were effective August 1,2023, for police and other departments. The FY2024 Proposed Budget includes a full year of funding for the pay increases, plus funding for an estimated 12% increase in health care costs covered by the City. Note that the FY2024 Proposed Budget does not include any pay increases, however, this will be evaluated mid year for potnetial adjustments.

b City Council - Increase is due to the FY2024 Proposed Budget including 1 additional health care coverage.

c City Clerk - Decrease is due to no City election in FY2024 compared to FY2023.

d Information Technology - Increase is due to applications added (CommDev App, BlueBeam, Caseguard), as well as vendors advising to budget for 7%-10% increases in annual fees instead of 5%-6% increases as seen in previous years.

e Police - Increase is due to full year of pay increases, plus increase in health care costs.

f Parks & Recreation - Increase of $798,491 in Parks Repairs & Maintenance due to the re-bid of the grounds maintenance contract, plus $229,953 in Official/ Admin Services to add 2 additional full time positions (Recreation Leader and Facilities Associate) to the existing contract.

Additionally, below is a look at the FY2024 Proposed Operating Budget for the General Fund by category:

GENERAL FUND COMPARISON - REVENUES						
Category	**FY23 as Amended**	**% of Total**	**FY24 Proposed**	**% of Total**	**Change**	**% Change**
Personnel Costs	14,128,899	46.7%	16,084,500	48.5%	1,955,601	13.8%
Official/Admin Svcs	4,012,565	13.3%	3,761,430	11.3%	(251,135)	-6.3%
Professional Services	1,465,259	4.8%	1,765,485	5.3%	300,226	20.5%
Repairs & Maintenance	4,734,103	15.7%	5,533,404	16.7%	799,301	16.9%
Property/Liability Ins	681,133	2.3%	694,110	2.1%	12,977	1.9%
Other Purchased Services	1,731,758	5.7%	1,788,575	5.4%	56,817	3.3%
Supplies/Materials	2,187,520	7.2%	2,145,801	6.5%	(41,719)	-1.9%
Contingency	51,586	0.2%	105,430	0.3%	53,844	104.4%
Transfer Out - Debt	1,255,020	4.1%	1,301,585	3.9%	46,565	3.7%
Total Expenditures by Category	**30,247,843**		**33,180,320**		**2,932,477**	**9.69%**
One Time Expenditures-Shallowford Rd	7,287,233		-			
Transfers Out - Capital (IT)	-		200,000			
Total Expenditures:	**37,535,076**		**33,380,320**			

Highlights and explanations are below:

- Personnel Costs represent the largest portion of the FY2024 Proposed Budget, at 48.5% of the total budget (including the Official/Admin Services category, which is primarily the private staff of the city, the total is 59.8% of the budget). This total includes fully funding all City positions for the full year and includes the full year impact of the 2023 pay increases. It also includes the estimated 12% increase in health care costs, but there are some other increases due to vacant positions being budgeted at higher amounts (family or employee plus dependent coverage) which are adjusted downwards once an employee is hired. The City spends on average $25,000 annually per participant on health care, along with an additional 22.65% on retirement benefits. Both are found to be some of the richest benefits compared to our peers in the area.
- Increase in Professional Services is related to the Comprehensive Plan update and Unified Development Code rewrite. That will be a one-time cost and does not count against any structural deficit.
- Increase in Repairs & Maintenance is related to the cost increase associated with the re-bid of the ground's maintenance contract. See above in the letter for details.

CAPITAL SUMMARY

Capital spending for the City exists within the following funds: SPLOST, Hotel/Motel, and General Capital Projects. Additionally, there are seven capital projects currently identified and funded within the ARPA funds. Before highlights of FY2024 to FY2028 Capital Improvement Plan (CIP) are discussed, a couple of non-specific notes are worth mentioning:

- The SPLOST I tax expires in March 2024. This CIP shows a renewal of the tax during the November 2023 vote, with collections for SPLOST II beginning in April 2024. However, if SPLOST II is not approved by the voters, drastic changes to the CIP would occur. As proposed, the SPLOST II spending categories would be very similar to SPLOST I (Transportation, Public Safety and Repairs of Capital Outlay projects), except SPLOST II could potentially include a category for Parks/Greenspace/Recreation projects.
- General Capital Projects Fund is budgeted on a project-by-project basis. Staff recommends this process continue this way.

Highlights of the FY2024 CIP include the following projects:

- $2.75M of new city funding for road resurfacing with an estimated match of $483,000 from the state.
- $2.445M added to the existing $400,000 for the Mount Vernon at Tilly Mill Intersection Improvements.
- $450,000 in funding for the Winters Chapel Phase 2 – Charmant to Peeler project.
- $400,000 added to the existing $1.65M to complete the Peeler Road Shared Use Path – Glaze Drive to Lakeside Drive.
- $673,220 in funding identified for Police Vehicles, including 3 Administrative Ford Explorers and 9 Ford Explorer Hybrid Patrol Vehicles.
- $212,000 in Police funding for Patrol Vehicles computer replacements and in-car printers.
- $327,965 in funding identified for Police Equipment, including Active Shooter Plate Carriers/Trauma Kits, Ballistic Shields, First Responder Medical Bag Kits, Soft Body Armor, a Message Trailer, and 2 Surveillance Trailers.
- $943,000 in the Hotel/Motel Fund for continued funding of Phase 2 of the Ashford Dunwoody Multi-Use Path.

OTHER AREAS

The first step in development of the 2024 budget was estimated revenue. The 2023 budget at midyear was adjusted to reflect the current tax digest and current revenue levels. That brought the 2023 ongoing revenue level to $29.6 million against $30.2 million of ongoing expenses. This reduced the budgeted use of fund balance to $508,000.

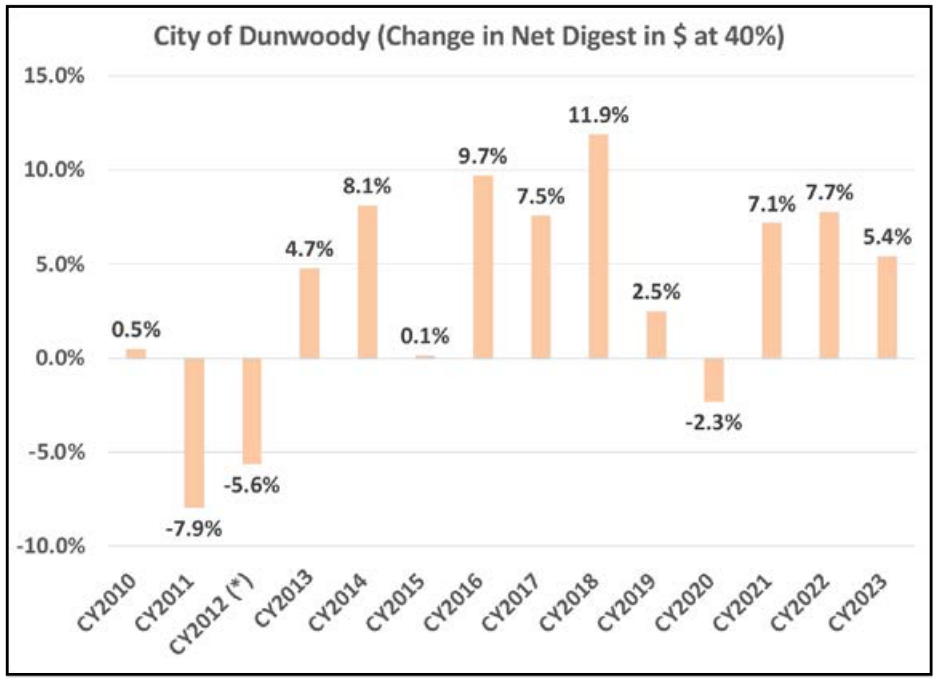
Internal projections for 2024 revenue show only a 2.45% growth over current 2023. While still growth, in today's world of wage and contract inflation, it shows a need to be vigilant going forward.

GENERAL FUND COMPARISON - REVENUES				
Category	FY23 as Amended	FY24 Proposed	Change	% Change
Taxes	23,364,000	24,131,000	767,000	3.28%
Licenses & Permits	1,497,000	1,630,000	133,000	8.88%
Intergovernmental Revenues	-	-	-	0.00%
Charges For Services	916,000	1,000,000	84,000	9.17%
Fines & Forfeitures	1,338,000	1,200,000	(138,000)	-10.31%
Investment Income	100,000	100,000	-	0.00%
Contr & Don From Priv Sources	5,000	5,000	-	0.00%
Miscellaneous Revenue	315,000	302,000	(13,000)	-4.13%
Other Financing Sources	2,083,250	1,976,000	(107,250)	-5.15%
Total Recurring Revenues:	**29,618,250**	**30,344,000**	**725,750**	**2.45%**

Most of the city's revenue sources do not work well in a high inflationary environment which has made the past budget and this upcoming budget tougher to administer. Key points:

- The city has effectively frozen inflationary tax increases to half of its largest source of revenue, real property taxes or residences.

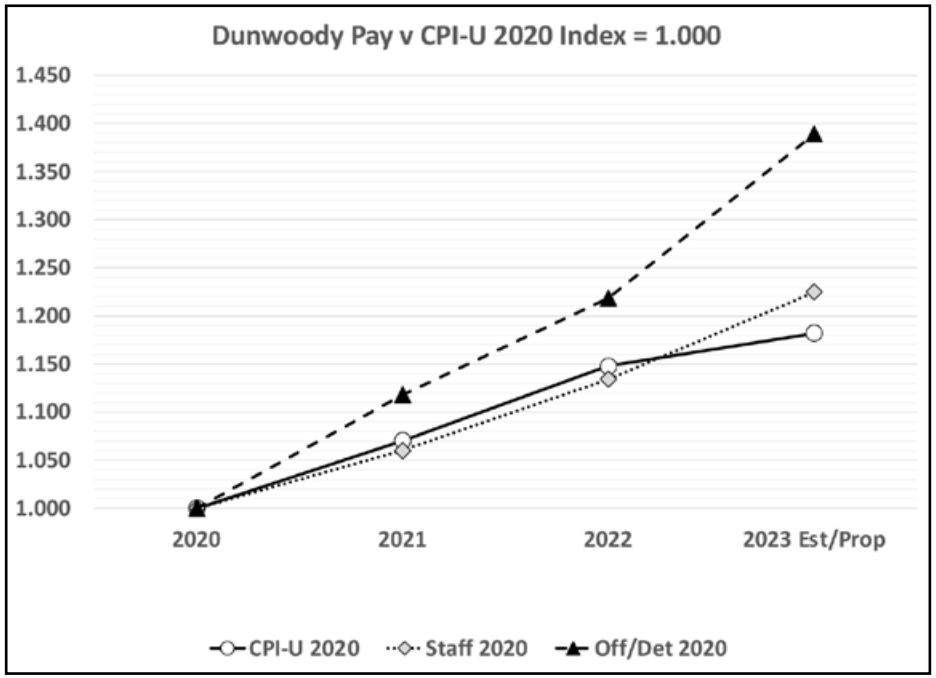
  Over 56% of the value of homes are exempted from taxation, because of a combination of the property assessment freeze and the additional 1.000 mill homestead exemption. The chart below shows while there is usually robust digest growth it is not a trend that can be counted on for projections.

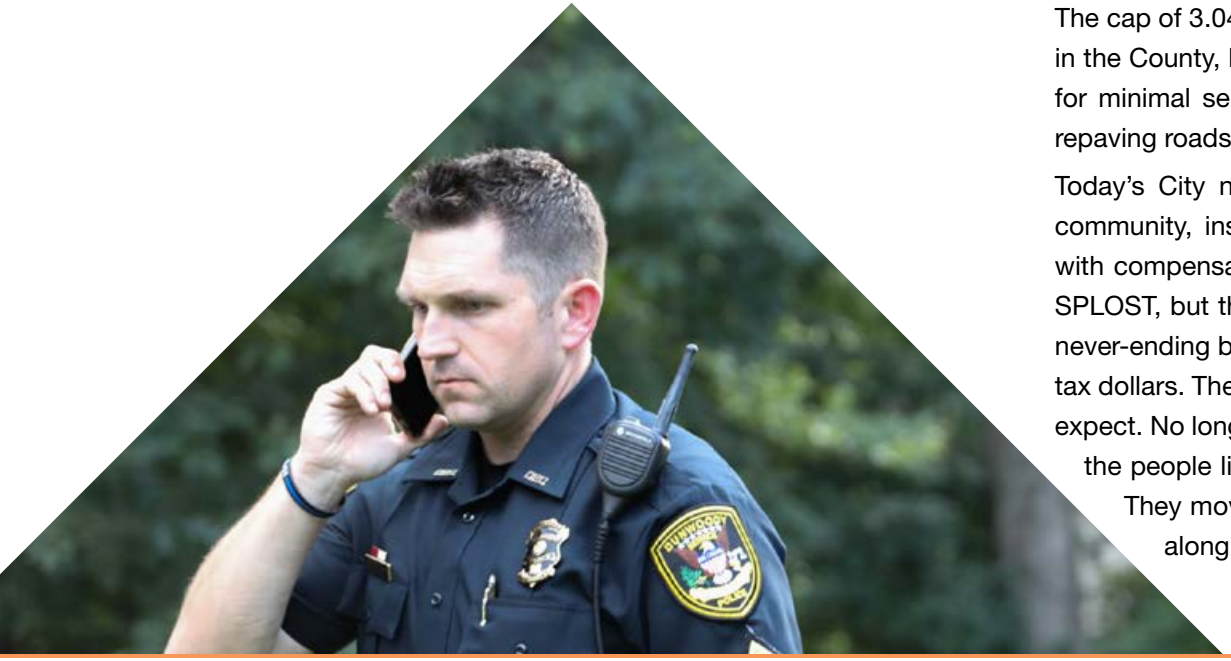


- The city has the lowest aggregate tax rate in the county. Other significant sources of revenues, such as fines, are not inflationary in nature; or inherently do not grow in normal patterns, such as building permits, which jump when large construction occur then plummet back down to previous levels.

While that effort was successful, the budget for the next year had several factors which would come into play:

- The pay increase effective August 2023 was the sixth in three years for public safety and other staff. While these are needed in today's competitive compensation world, when combined with the lack of revenue growth it can lead to operating expenditures increasing faster than operating revenue. The total impact needed in 2024 to pay for the increases in the latter part of 2023 was $636,892 with most of that for public safety. That number almost matches the new growth in revenue. The chart below shows how much officer and detective pay has increased above inflation; other staff was close to inflation until the increase in August 2023.





- A secondary major pressure that affected the base budget was the City's share of employee health care in benefits. It increased from $2,877,488 to $3,308,349, which is an increase of $430,861. This figure is separate from the pay increase above, so these two items alone exceeded new revenue growth.
- The third major pressure specifically for this budget was the re-bid of the right of way maintenance contract. The 2023 base figure was $1,460,651. At the time of assembling the budget the estimated costs for 2024 was $2,107,000, resulting in a year-over-year increase of $646,349. While there are advantages to having some services privatized, the post COVID economy of hyperinflation causes re-bids to have enormous jumps for the same level of service.
- Another buried inflationary costs that is now rapidly exceeding revenue is the cost of information technology and software licensing costs. Some contracts and licenses now have an annual renewal cost exceeding 10% and there is seldom a secondary option or change which doesn't lead to higher increased costs.

In summary, pre-COVID, the City was managing year to year its finances and starting to look at the need for a millage rate adjustment.

The cap of 3.040 mills (actually 2.040 mills) creates the lowest aggregate tax rate in the County, but that cap was put in place when the wants of the citizens were for minimal service – prioritizing police, but understaffing them from the start, repaving roads on a planned basis; and having parks but at a minimal level.

Today's City needs police services but at a staffing level appropriate to the community, instead of the levels suggested by the incorporation study, along with compensation appropriate to retain officers. Repaving is being handled by SPLOST, but the transportation needs in a dense area such as Dunwoody are a never-ending battle. The current SPLOST has limits which have to be handled by tax dollars. The parks system, and now trails, are amenities that today's residents expect. No longer is the desire modeled for this to be minimal efforts. Over half of the people living in the City today did not know the City before incorporation. They moved here from places with parks and trails and expect the same – along with programming befinng those features.

FUTURE THINKING

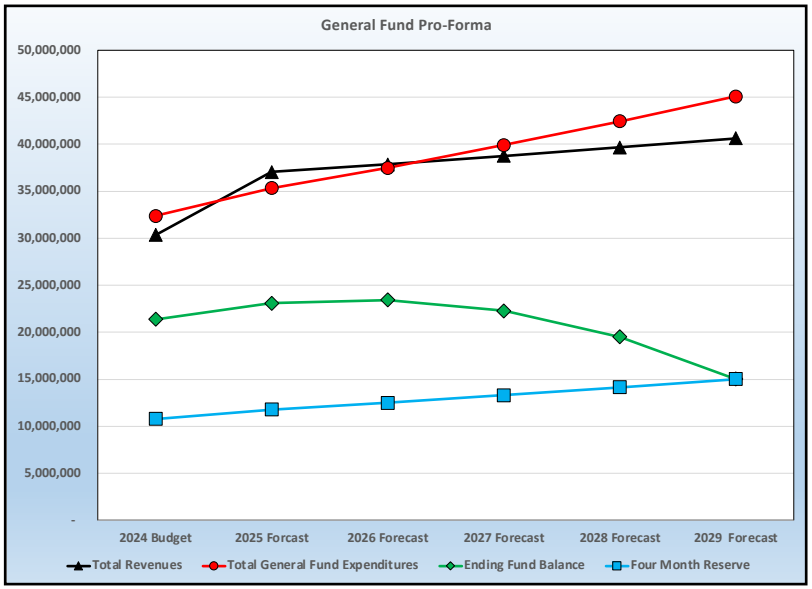
Budgets are plans. Plans adapt and change within the situation they are placed. Like last year's budget, it cannot be emphasized enough how the economic uncertainty nationally and at the local level makes the planning process more difficult.

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 this is short term sustainable, but long term is not.

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. Below is the revenue and expenditure forecast using the following criteria:

- The tax digest grows at 3% a year for the next five years, instead of the average of 6.8% it has since COVID started. Most of this conservatism is due to the office revaluations expected in the next few years.
- All other revenue grows at 1.6% a year. Most of the city's revenue sources are not the type that grow with inflation.
- Pay increases starting in 2025 are limited to 4% a year and health care limited to 10% a year.
- Additional operations are limited to $500,000 a year starting in 2025. Staff feels this scenario could be moved up based upon current demands.



Dunwoody's property tax rate (2023) was the lowest aggregate rate in the county. Aggregate means adding schools, county, and city together as some cities use county services and/or have their own school districts. Please note that when comparing property tax rates within the County, two cities have a lower nominal rate than shown as both Doraville and Dunwoody lower their rates by 1.000 for homestead properties. (Rentals, second homes, and commercial pay the nominal rate.)

STRATEGIC GOALS

The strategic goals process takes into consideration the vision, mission, and values of the organization. The steps include developing a vision of the future, understanding the mission and values of the organization, understanding, and analyzing all challenges and opportunities. There's also an outreach to the citizens of Dunwoody to assess their wants and needs. Once this is accomplished, the process requires working together with citizens and all city departments to ensure the strategic goals are aligned with the overall objectives of the citizens and city as a whole.

VISION: Dunwoody fosters a thriving, vibrant, and inclusive community with exceptional neighborhoods and an innovative, responsible business environment.

MISSION STATEMENT: Dunwoody is the choice for residents, businesses and visitors seeking a connected community that is safe, friendly, and engaged. Through excellent services and forward-thinking planning, Dunwoody continues to enhance the quality of life for those who live, work, and visit here.

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

2024 STRATEGIC GOALS:

- PUBLIC SAFETY
- COMMUNITY & ECONOMIC DEVELOPMENT
- PARKS & RECREATION
- EXCEPTIONAL SERVICE
- BUSINESS FRIENDLY ATMOSTPHERE



STRATEGIC GOAL 1
PUBLIC SAFETY

Public safety is essential for creating a healthy, vibrant, and prosperous city. It helps to protect lives and property, maintain social order, support economic growth, foster community engagement, and improve the overall quality of life for residents.
Objective: Ensure the well-being and security of residents and visitors by reducing crime, preventing accidents, and responding effectively to emergencies. This includes a broad range of considerations, such as policing, adequate lighting, and other infrastructure-related measures.

STRATEGIC GOAL 2
COMMUNITY & ECONOMIC DEVELOPMENT

A development strategy to improve an existing area or neighborhood. This strategy includes reuse, changing land use, demolition, greening and redevelopment.
Objective: Promote responsible and balanced development to create better access to goods and services, employment opportunities which is a catalyst to community revitalization.

STRATEGIC GOAL 3
PARKS & RECREATION

Develop and maintain a comprehensive parks and recreation plan that considers the needs of all residents. This plan includes the development and maintenance of parks, playgrounds, sports fields, community centers, trails, and other recreational facilities as well as provide a diverse range of programming options that appeal to all ages, interests, and abilities.
Objective: Create and maintain high-quality, safe, and accessible parks, open spaces, and recreational facilities, and provide engaging and enriching programming options that promote public health, enhance quality of life, and support economic development in the city

STRATEGIC GOAL 4
EXCEPTIONAL SERVICE

Provide high-quality and responsive services to all residents. Exceptional service means going above and beyond basic service delivery to exceed resident expectations, foster trust, and confidence in government, and build a strong sense of community.
Objective: Prioritize resident needs and interests, regularly seeking and responding to feedback, and continually striving to improve service delivery.

STRATEGIC GOAL 5
BUSINESS FRIENDLY ATMOSPHERE

Provide high quality services to all businesses in the City of Dunwoody. High quality services include going above and beyond to ensure businesses receive exceptional service from the City.
Objective: Create an area and atmosphere in which businesses thrive.

STRATEGIC GOALS

2024 GOALS & OBJECTIVES	Public Safety	Community & Economic Development	Parks & Recreation	Exceptional Service	Thriving Business
POLICE					
Implement a Special Investigation Unit targeting certain crimes (violent crimes, prostitution, narcotics, gambling, etc.) via BerryDunn recommendation	✓				
Implement our Real Time Crime Center and staff it accordingly	✓			✓	✓
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	✓			✓	
Revitalize participation in the Secret Service Cyber Task Force, which will help with training and resources	✓				
Continue monthly Firearm Simulator training for all patrol officers	✓				
PUBLIC WORKS					
Complete the path on Vermack Road at Dunwoody High School	✓	✓			
Install Pedestrian Hybrid Beacons at Chesnut Elementary School and on Perimeter Center West	✓	✓		✓	
Complete 9 lane miles of pavement resurfacing		✓		✓	
Begin construction on Mount Vernon Road at Tilly Mill Road intersection improvemnts		✓			
PARKS & RECREATION					
Increase programming at Homecoming Park and activate Wildcat Park			✓	✓	
Increase StoryWalk programming to 6 or more stories per year			✓	✓	
Partner with Special Olympics to increase program offerings beyond soccer and bocce			✓		
Create an event around the Two Bridges Park splash pad opening			✓	✓	
Add free and low-cost holiday programming to N. Shallowford Annex				✓	
Construct new maintenance building at Brook Run Park		✓	✓		
Complete installation of park monument signs		✓	✓		
Replace exterior windows and repave the parking lot at the Dunwoody Cultural Arts Center			✓		
Install sunshades at Two Bridges Park and Brook Run Park Baseball Fields			✓	✓	

2024 GOALS & OBJECTIVES	Public Safety	Community & Economic Development	Parks & Recreation	Exceptional Service	Thriving Business
COMMUNITY DEVELOPMENT					
Start work on the 2055 Comprehensive Plan		✓			
Begin the rewrite of a Unified Development Ordinance		✓			
Maintain Gold status for the ARC Green Communities certification		✓			
Successfully open the High Street development as a town center for Dunwoody		✓			
Successfully transition to the Central Square permitting system		✓			✓
Start implementation of the Road Safety Action Plan and implement additional quick-build projects		✓			
ECONOMIC DEVELOPMENT					
Host 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community		✓			✓
Expand Public Art within the City in partnership with the Dunwoody Art Commission and community partners		✓			
Implement the Entrepreneurship and Innovation Strategy		✓			✓
Update the Economic Development Strategy for the City in preparation of the City's Comprehensive Plan Update		✓			✓
Work with the Dunwoody Development Authority to implement redevelopment projects within the Dunwoody Village and Georgetown commercial districts		✓			✓
INFORMATION TECHNOLOGY					
Continue to migrate ArcGIS Desktop processes to ArcGIS Pro (upgrade servers to latest release, map service publishing and administration)				✓	
Tree Inventory / Canopy 2023 update (pending availability of NAIP Imagery)		✓			
Begin migration of Dunwoody GIS applications to Experience Builder platform					✓
Continue to transition ArcGIS Server services from ArcMap to ArcGIS Pro		✓			
3D tree canopy coverage data creation – city wide		✓			
NG9-1-1 Next Generation 911 and Other Public Safety Initiatives – ongoing collaboration with County	✓				
Expanded tax visualization/analysis application				✓	
Support GIS implementation for transition to CentralSquare software platform					✓
Address Canvassing and Mapping to support operations and NG9-1-1	✓				
CITY CLERK					
Continue working with all departments to ensure records are purged and retained in compliance with the Local Government Retention Schedule				✓	
Coordinate training for all City boards				✓	
Continued in-depth training for Deputy City Clerk				✓	
Provide support to Mayor, Council, and all City departments				✓	
Continue oversight of Municipal Court				✓	

STRATEGIC GOALS

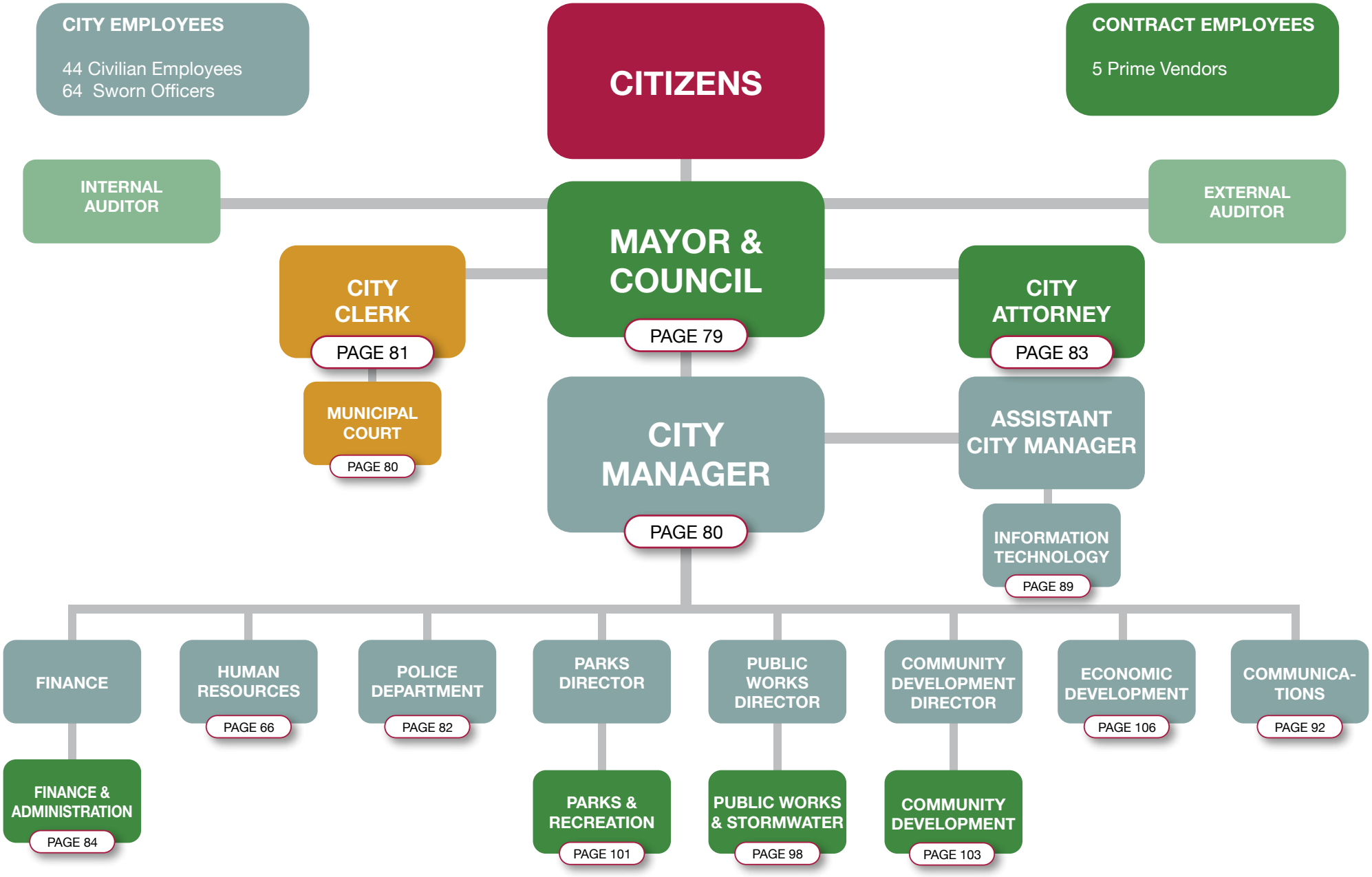
2024 GOALS & OBJECTIVES	Public Safety	Community & Economic Development	Parks & Recreation	Exceptional Service	Thriving Business
FINANCE					
Obtain and receive the 2023 Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and the 2024 Distinguished Budget Award from the Government Finance Officers Association				✓	
Conduct a comprehensive review of team processes, procedures and practices and update Standard Operating Procedures as needed				✓	
Implement Central Square to enhance and improve the Alcohol and Business License Application process					✓
Transition the management of Business License function from Community Development to Finance					✓
HUMAN RESOURCES					
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				✓	
COMMUNICATIONS					
Promote Dunwoody's 15th anniversary with special features in the Dunwoody Digest, social media and placemaking banners		✓		✓	
Take Dunwoody City Council meeting on the road to Dunwoody High School		✓		✓	
Reimagine Dunwoody Arts & Culture Month in consultation with partners				✓	
Finish the redesign of business and alcohol license web pages				✓	
Work with Granicus on year 4 redesign credit for website				✓	
Make plans for the website in 2025, when the current contract expires				✓	
Focus on 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 2024 projects and initiatives				✓	
Manage, promote and host grand openings and milestones					✓
MUNICIPAL COURT					
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 work with the solicitor's office to dead docket citations that aren't suspended in an effort to clear up citations that are in failure to appear status	✓			✓	



SECTION 2

FINANCIAL STRUCTURE, POLICY & PROCESS

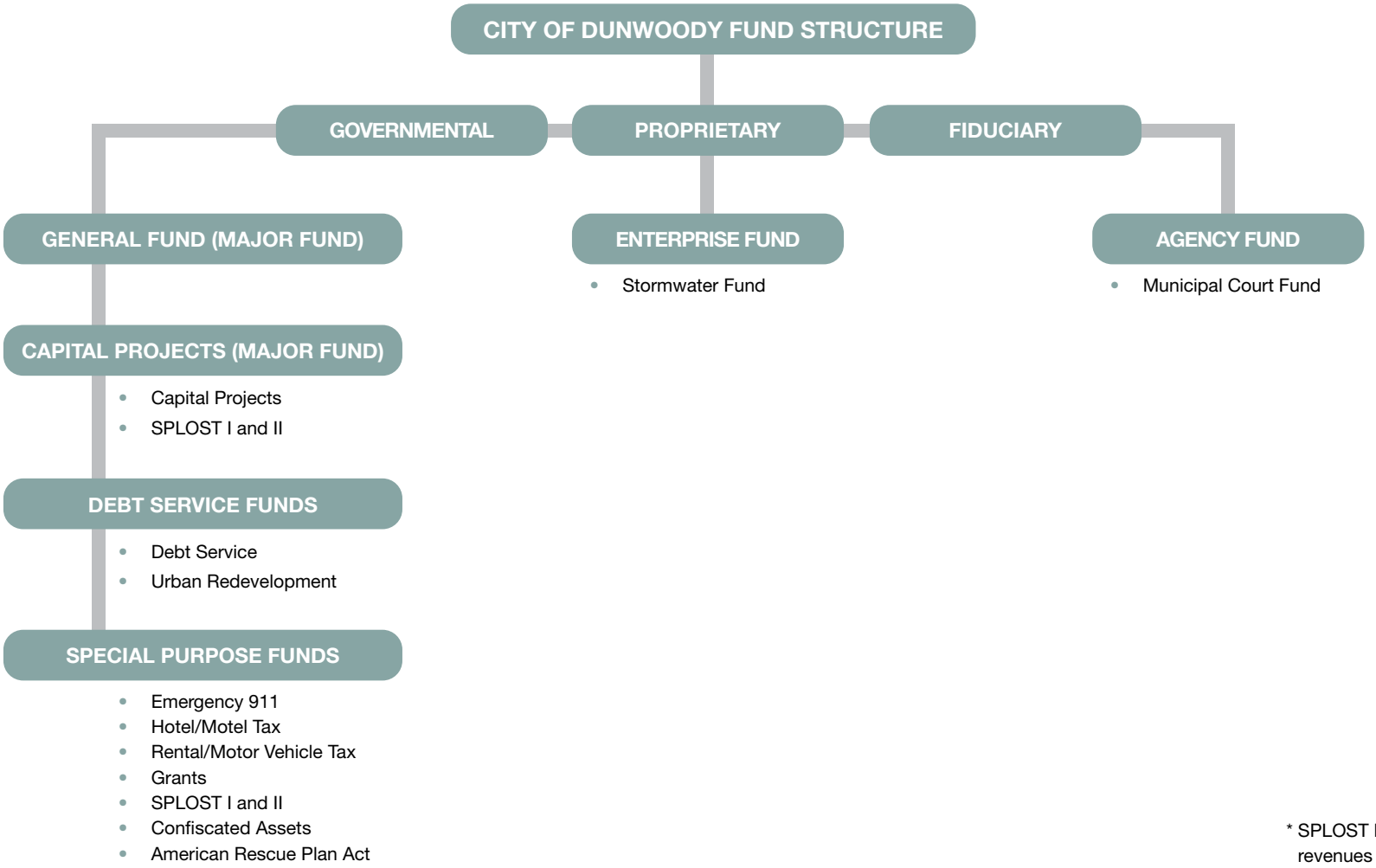
ORGANIZATIONAL CHART



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.



* SPLOST I and II are special revenues and capital projects

DEPARTMENT FUNDING SOURCES

The chart below shows the relationship between departments and funds											
	General Fund	E-911 Fund	Hotel/ Motel Fund	Motor Vehicle	Grants Fund	Debt Service Fund	SPLOST Fund	Capital Projects Fund	Stormwater Fund	Confiscated Funds	Municipal Court
Departments	**100**	**215**	**275**	**280**	**250**	**405**	**320**	**350**	**560**	**211/212**	**745**
Mayor & City Council	x										
City Manager	x										
City Clerk	x										
Finance & Administration	x					x					
Legal	x										
Information Technology	x							x			
Human Resources	x										
Facilities	x						x				
Communications	x		x								
Municipal Court	x										x
Public Safety	x	x					x			x	
Public Works	x		x		x		x	x	x		
Parks & Recreation	x						x	x			
Community Development	x										
Debt Service						x					
Economic Development	x										




L-BO'S
LOW & SLOW
BBQ
Events

FUND MAJOR REVENUE SOURCES AND SERVICES

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

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

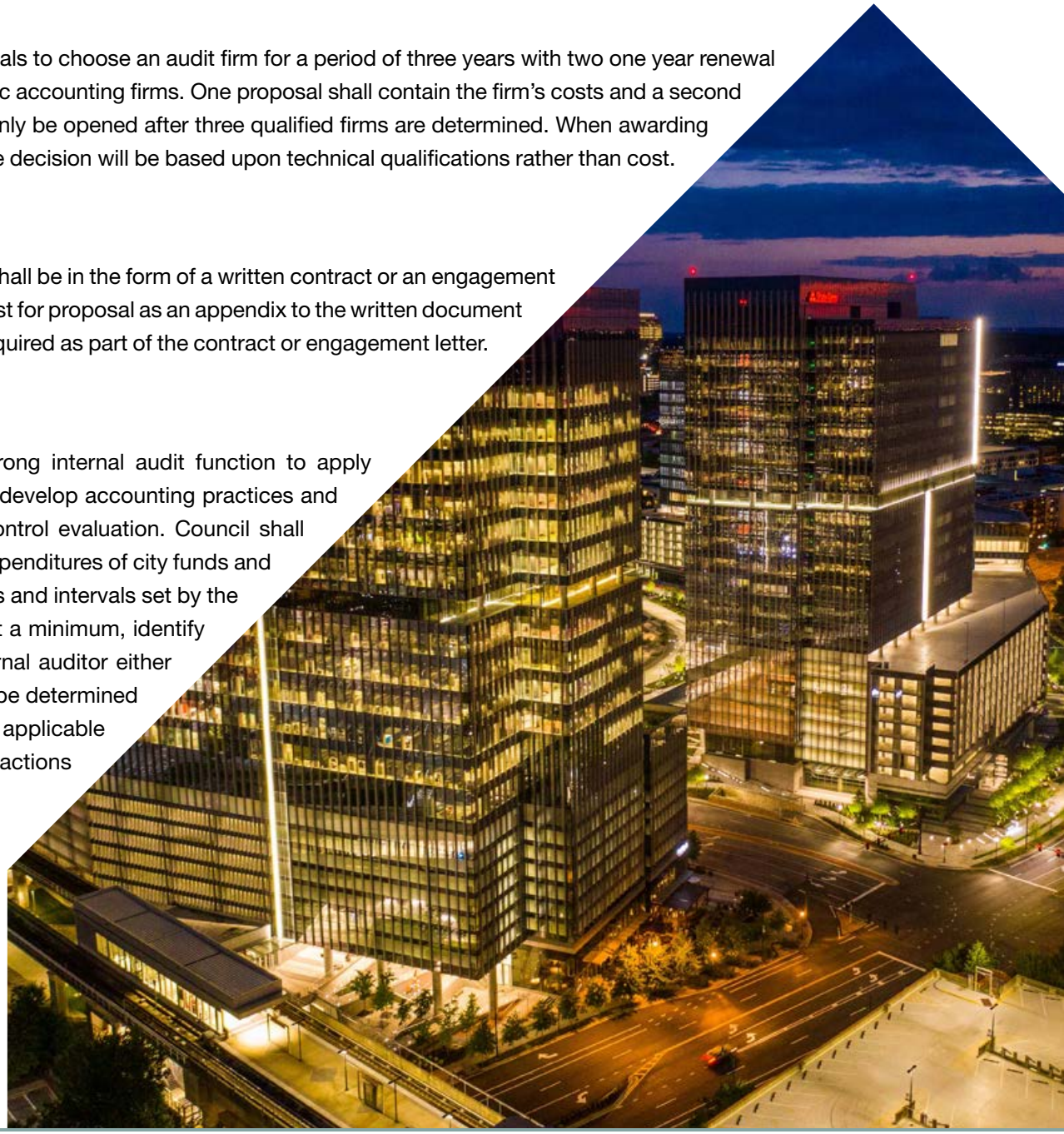
Every three to five years, the city will issue a request for proposals to choose an audit firm for a period of three years with two one year renewal options. The city will request two proposals from qualified public accounting firms. One proposal shall contain the firm's costs and a second will contain 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.

OPERATING BUDGET POLICIES

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

DEPARTMENTAL APPROPRIATIONS

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

PERFORMANCE BUDGET

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

BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for:

Current Services

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

Expanded Services

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

BALANCED BUDGET

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

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 POLICIES

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.

ROLES AND RESPONSIBILITIES

The Citizens

Public engagement is encouraged by attending public meetings throughout the budget process. Budget committee and city council meetings are held before adopting the budget, where citizens can be heard in a public hearing format. The proposed budget is also available to review on the City's website.

The Mayor

- The Mayor along with the City Manager submits the proposed annual budget to the governing body no later than the first day of the ninth month of the fiscal year currently ending.

City Council

- Holds at least one public hearings, normally in October, on the proposed budget, and advertises said meetings in the local newspaper at least (30) days before the date of the hearing.
- Amends the proposed budget.
- City Council must adopt the annual budget for the upcoming fiscal year on or before the first day of the eleventh month of the fiscal year currently ending.
- Vote and approve to amend the budget throughout the fiscal year.

City Manager

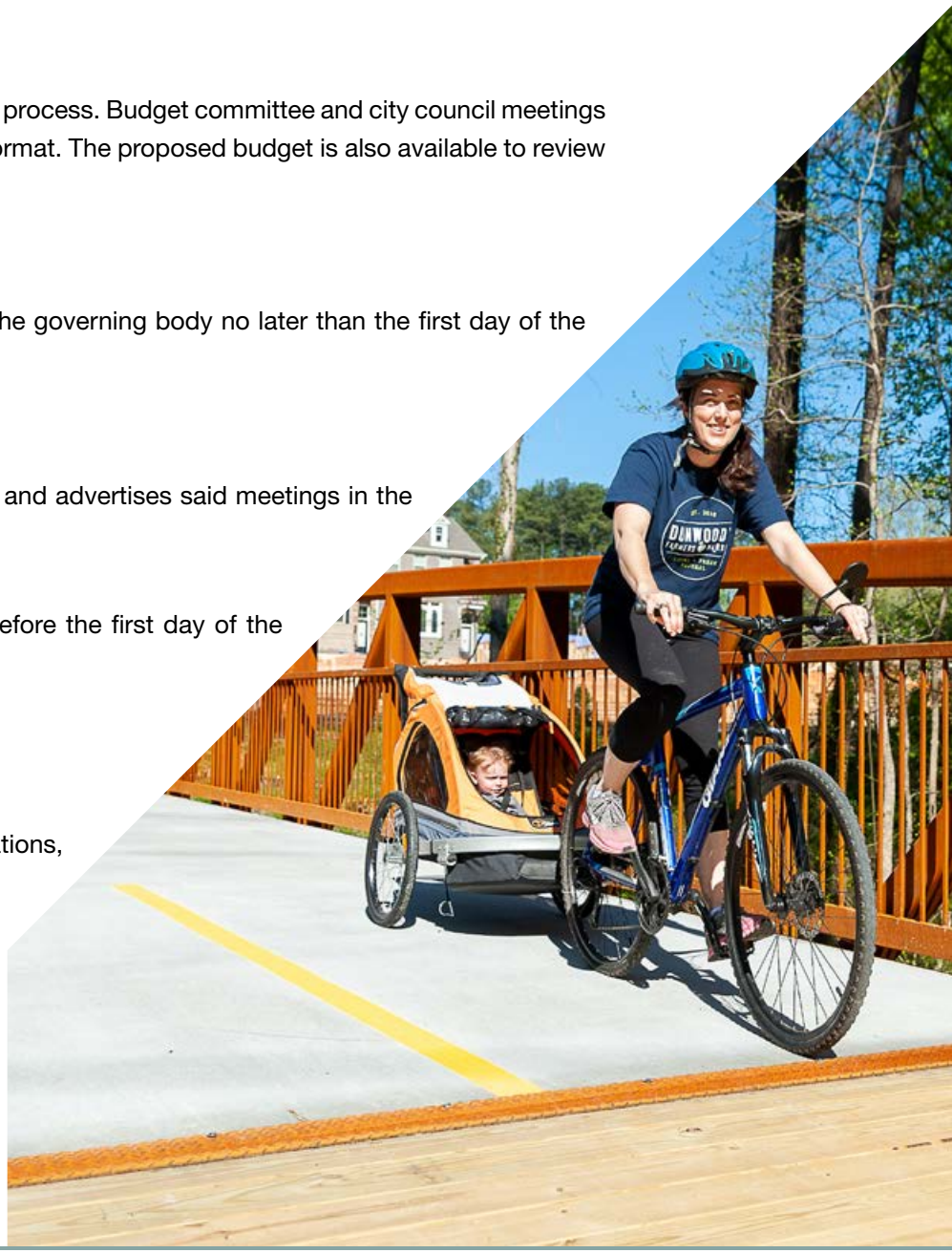
- The City Manager and his/her designee may promulgate all internal rules, regulations, and policies to ensure that the budget is followed.

Budget Committee

- Meets with City Management, Finance Director, and Department Heads to discuss revenue anticipations and expense appropriations.

Finance Director

- Must provide a complete detailed written copy of the final version of the budget.



BUDGET CALENDAR

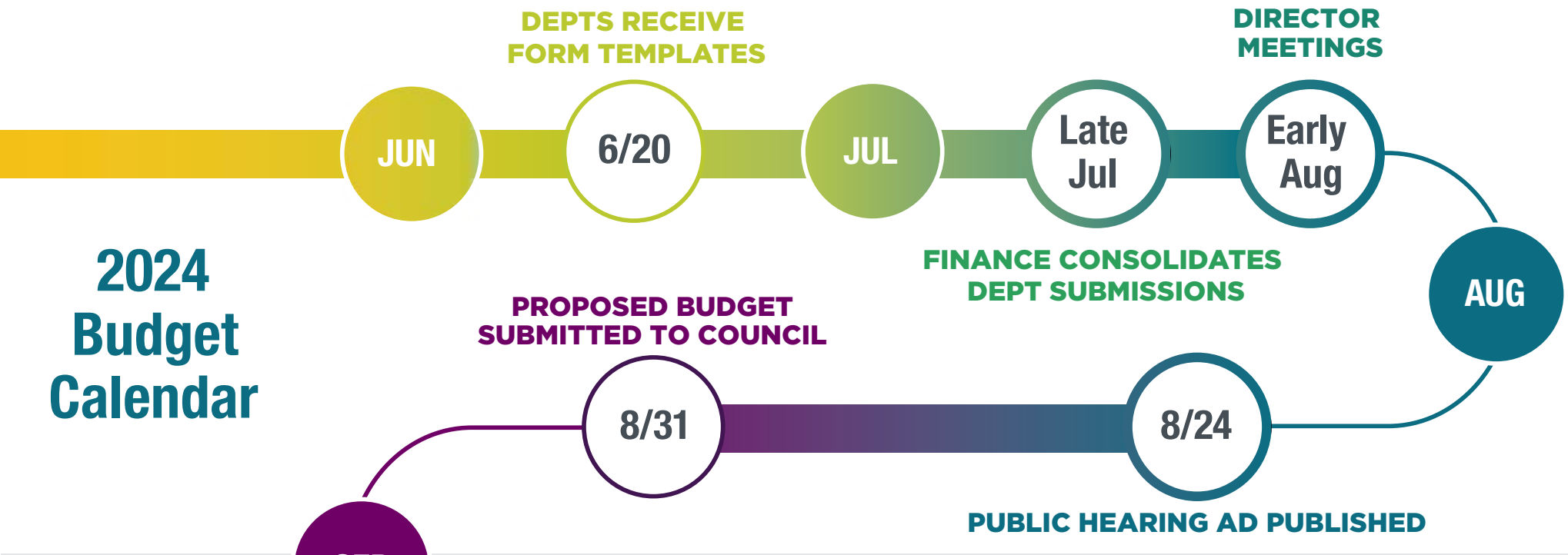
2024 BUDGET REVIEW CALENDAR

Every year, the City of Dunwoody, GA works on a budget for the next fiscal year which runs from January 1 to December 31. The process of adopting the new budget begins mid-June with adoption by end of October. Any significant amendments to the adopted budget require approval by City Council.

- Departments began entering FY2024 budget requests starting on Tuesday, June 20.
- Operating and capital budget requests were due to Finance by Friday, July 21 (earlier submittal of FY2024 budget requests is encouraged).
- The week of July 24 to July 28 was used for follow-up questions regarding operating and capital budget requests.
- The week of July 31 to August 4 was used to put together the FY2024 Budget books that will be used during the department budget review meetings.
- Department Budget review meetings were held on Tuesday, August 8, Wednesday, August 9, and Thursday, August 10.
- Advertising dates – Ad was sent to the local newspaper on Friday, August 11, for publishing Thursday, August 24.
- Mayor sent the budget to Council and budget was posted online no later than Thursday, August 31.
- Budget Committee meetings were held on Monday, September 11 and Tuesday, September 12.
- The first read of the FY2024 Operating and Capital Budget was on the October 16 City Council agenda, and the second read, as well as adoption, of the FY2024 Budget was on the October 30 City Council agenda.



2024 Budget Calendar



Council Input


DUNWOODY
PRESERVATION
TRUST
DUNWOODY PRESERVATION TRUST
DUNWOODY, GA
Please Do Not Sit In
or
Climb On the Wagon.
Thank You
Please Do Not Sit
or
Climb On the Wagon
Thank You
LEMON COUNT
KING POPS
BUD LIGHT



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* I and II	Capital Projects Fund*	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Property Taxes	$ 12,697,000										$ 12,697,000		$ 12,697,000
Business and Occupational Taxes	2,700,000										2,700,000		2,700,000
SPLOST								$ 8,700,000			8,700,000		8,700,000
Insurance Premium Taxes	4,054,000										4,054,000		4,054,000
Franchise Fees	3,669,000										3,669,000		3,669,000
Other Taxes	1,011,000		$ 5,029,000	$ 90,000							6,130,000		6,130,000
Licenses and Permits	1,630,000										1,630,000		1,630,000
Court Fines	1,200,000										1,200,000		1,200,000
Intergovernmental Revenues (Grants)					$ 488,083						488,083		488,083
Charges for Services	1,000,000	$ 1,376,000								$ 2,680,000	5,056,000		5,056,000
Contr & Don From Priv Sources	5,000										5,000		5,000
Other Revenues	402,000	1,000	500					2,000		2,000	407,500		407,500
Use of Prior Year Reserves	3,036,320	20,000				$ 5,284,522			$ 5,835,326		14,176,168		14,176,168
Subtotal	**31,404,320**	**1,397,000**	**5,029,500**	**90,000**	**488,083**	**5,284,522**	**-**	**8,702,000**	**5,835,326**	**2,682,000**	**60,912,751**	**-**	**60,912,751**

Other Financing Sources	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*	ARPA Fund	Debt Service Fund	SPLOST Fund* I and II	Capital Projects Fund*	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Operating Transfer In from General Fund							$ 1,301,585		$ 200,000		$ 1,501,585	$ (1,501,585)	-
Operating Transfer In from Hotel/Motel	$ 1,886,000										$ 1,886,000	(1,886,000)	-
Operating Transfer In from Motor Vehicle Ex	90,000										$ 90,000	(90,000)	-
Operating Transfer In from ARPA Fund											$ -	-	-
Total Other Financing Sources	**1,976,000**	**-**	**-**	**-**	**-**	**-**	**1,301,585**	**-**	**200,000**	**-**	**3,477,585**	**(3,477,585)**	**-**
Total Revenues	**$ 33,380,320**	**$ 1,397,000**	**$ 5,029,500**	**$ 90,000**	**$ 488,083**	**$ 5,284,522**	**$ 1,301,585**	**$ 8,702,000**	**$ 6,035,326**	**$ 2,682,000**	**$ 64,390,336**	**$ (3,477,585)**	**$ 60,912,751**

Expenditures	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*	ARPA Fund	Debt Service Fund	SPLOST Fund* I and II	Capital Projects Fund*	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
City Council	$ 369,240										$ 369,240	-	$ 369,240
City Manager	658,715										658,715	-	658,715
City Clerk	445,865										445,865	-	445,865
Finance & Administration	2,259,730					$ 125,000					2,384,730	-	2,384,730
IT	2,815,185					316,280			$ 200,000		3,331,465	-	3,331,465
Human Resources	575,370										575,370	-	575,370
Communications	495,880										495,880	-	495,880
Legal	420,000										420,000	-	420,000
Facilities	413,930					100,000		58,540			572,470	-	572,470
Municipal Court	772,360										772,360	-	772,360
Police	12,215,885					872,652		1,625,940	500,000		15,214,477	-	15,214,477
E911		$ 1,397,000									1,397,000	-	1,397,000
Public Works	3,116,515		$ 743,438		$ 488,083	1,288,958		6,850,000	1,235,326	$ 2,682,000	16,404,320	-	16,404,320
Parks	4,714,300		200,000			1,811,632		167,520	4,100,000		10,993,452	-	10,993,452
Community Development	2,049,000					620,000					2,669,000	-	2,669,000
Economic Development	456,760					150,000					606,760	-	606,760
Contingency	100,000										100,000	-	100,000
Subtotal	**31,878,735**	**1,397,000**	**943,438**	**-**	**488,083**	**5,284,522**	**-**	**8,702,000**	**6,035,326**	**2,682,000**	**57,411,104**	**-**	**57,411,104**

Other Financing Uses	GeneralFund*	E911 Fund	Hotel/MotelFund	Motor Vehicle Excise	GrantsFund*	ARPA Fund	Debt ServiceFund	SPLOST Fund* I and II	CapitalProjects Func	StormwaterUtility Fu	TotalGovernment	Elimination ofInterfun	Net TotalGovernmer
Operating Transfer Out to Debt Service	$ 1,301,585										$ 1,301,585	$ (1,301,585)	-
Operating Transfer Out to Capital Projects	200,000										200,000	(200,000)	-
Operating Transfer Out to E911 Fund											-	-	-
Operating Transfer Out to Grants Fund											-	-	-
Operating Transfer Out to General Fund			$ 1,886,000	$ 90,000							1,976,000	(1,976,000)	-
Payments to Other Entities			2,200,062				$ 1,201,585				3,401,647	-	3,401,647
Total Other Financing Uses	**1,501,585**	**-**	**4,086,062**	**90,000**	**-**	**-**	**1,201,585**	**-**	**-**	**-**	**6,879,232**	**(3,477,585)**	**3,401,647**
Total Expenditures	**$ 33,380,320**	**$ 1,397,000**	**$ 5,029,500**	**$ 90,000**	**$ 488,083**	**$ 5,284,522**	**$ 1,201,585**	**$ 8,702,000**	**$ 6,035,326**	**$ 2,682,000**	**$ 64,290,336**	**$ (3,477,585)**	**$ 60,812,751**
Net	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000

* denotes Major Fund

STATEMENT OF REVENUES AND EXPENDITURES

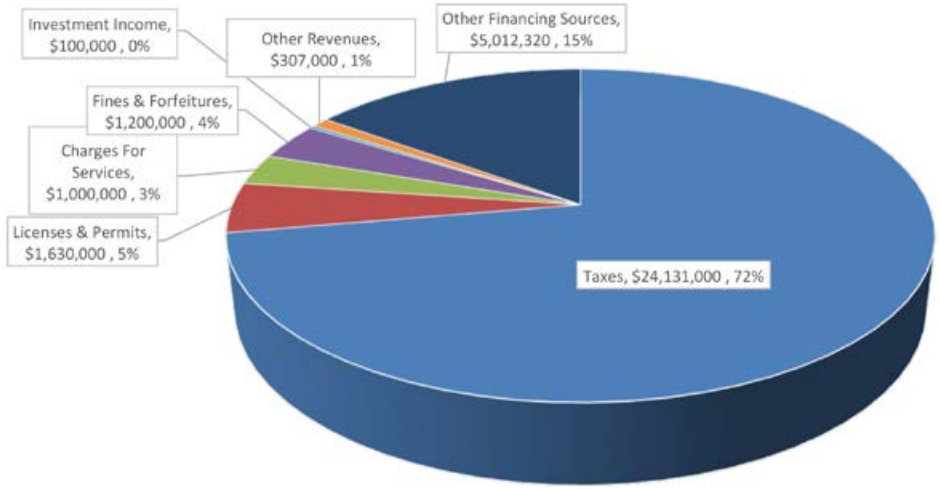
	Audited FY 2022	2023 Prorata Based on June YTD	2023 As Amended	Approved FY 2024
Beginning Fund Balance	$25,326,726	$27,592,257	$27,592,257	$27,083,419
Revenues				
Property Taxes	11,924,942	12,194,000	12,194,000	12,854,000
Business and Occupational Taxes	3,084,356	3,113,000	3,113,000	2,898,000
Insurance Premium Taxes	4,170,967	3,861,000	3,861,000	4,054,000
Franchise Fees	3,671,331	3,571,000	3,571,000	3,669,000
Other Taxes	863,929	625,000	625,000	656,000
Licenses and Permits	2,950,491	1,497,000	1,497,000	1,630,000
Fines and Forfeitures	1,090,200	1,338,000	1,338,000	1,200,000
Other Revenues	888,884	420,000	420,000	407,000
Intergovernmental	0	0	0	0
Charges for Services	1,012,871	916,000	916,000	1,000,000
Use of Prior Year Reserves	0	508,838	508,838	3,036,320
Total Operating Revenue	29,657,971	28,043,838	28,043,838	31,404,320
Expenditures				
City Council	292,199	329,781	329,781	369,240
City Manager	585,471	657,704	657,704	658,715
City Clerk	283,353	513,916	513,916	445,865
City Attorney	489,839	436,244	436,244	420,000
Finance & Administration	1,955,243	2,224,616	2,224,616	2,259,730
Facilities	458,311	416,156	416,156	413,930
Human Resources	398,080	584,745	584,745	575,370
Information Technology	1,912,713	2,486,194	2,486,194	3,015,185
Communications	440,834	509,894	509,894	495,880
Municipal Court	597,959	722,423	722,423	772,360
Police	9,715,220	11,012,681	11,012,681	12,215,885
Public Works	2,708,262	3,115,614	3,115,614	3,116,515
Parks	3,589,990	3,676,383	3,676,383	4,714,300
Community Development	2,556,115	1,803,773	1,803,773	2,049,000
Economic Development	414,716	456,114	456,114	456,760
Contingency	37,200	46,586	46,586	100,000
Total Operating Expenditures	26,435,506	28,992,823	28,992,823	32,078,735
Other Financing Sources (Uses)				
Use of Prior Year Reserves	-	(508,838)	(508,838)	(3,036,320)
Proceeds from the sale of property	70,038	7,407,988	7,407,988	-
Proceeds from Cap Leases - GMA	-	-	-	-
Extraordinary Items	-	-	-	-
Transfers In	2,148,225	2,083,250	2,083,250	1,976,000
Transfers Out	(3,175,197)	(8,542,253)	(8,542,253)	(1,301,585)
Total Other Financing Sources (uses)	(956,934)	440,147	440,147	(2,361,905)
Fund Balance, December 31	$27,592,257	$27,083,419	$27,083,419	$24,047,099

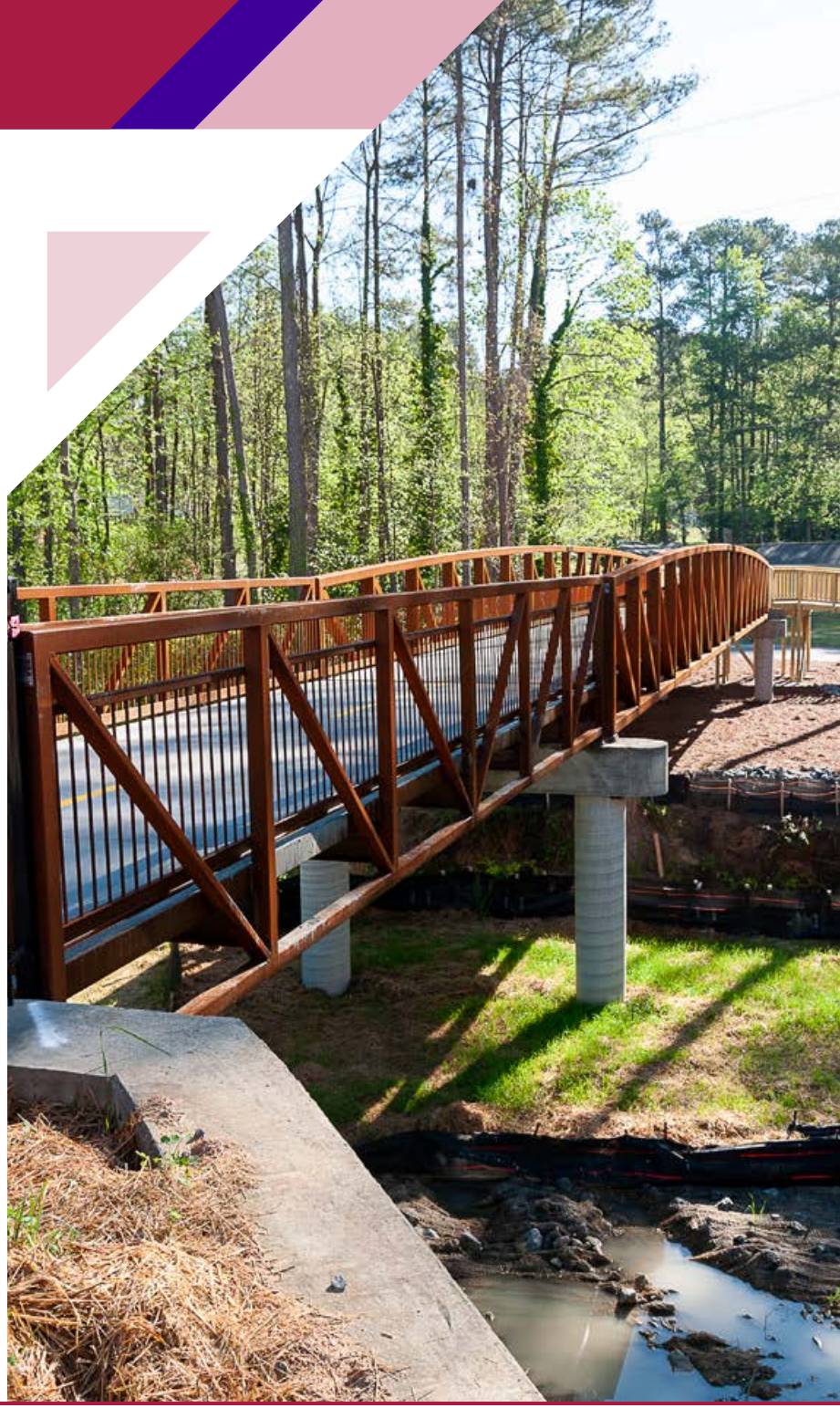
Note: Fund balance is composed of appropriated but unexpended funds and collected revenues in excess of anticipations. This funding source is available for reallocation to the current year's budget.

GENERAL FUND REVENUE SUMMARY

	2022 Actual	2023 Prorata Based on June YTD	2023 As Amended	2024 Approved
Taxes	$ 23,715,525	$ 23,364,000	$ 23,364,000	$ 24,131,000
Licenses & Permits	2,950,491	1,497,000	1,497,000	1,630,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	1,012,871	916,000	916,000	1,000,000
Fines & Forfeitures	1,090,200	1,338,000	1,338,000	1,200,000
Investment Income	55,685	100,000	100,000	100,000
Contr & Don From Priv Sources	21,168	-	-	5,000
Miscellaneous Revenue	812,030	320,000	320,000	302,000
Use of Prior Yr Reserves	-	508,838	508,838	3,036,320
Other Financing Sources	1,923,263	9,491,238	9,491,238	1,976,000
Total General Fund Revenues	$ 31,581,234	$ 37,535,076	$ 37,535,076	$ 33,380,320

GENERAL FUND REVENUES BY SOURCE 2024





GENERAL FUND REVENUE DETAIL

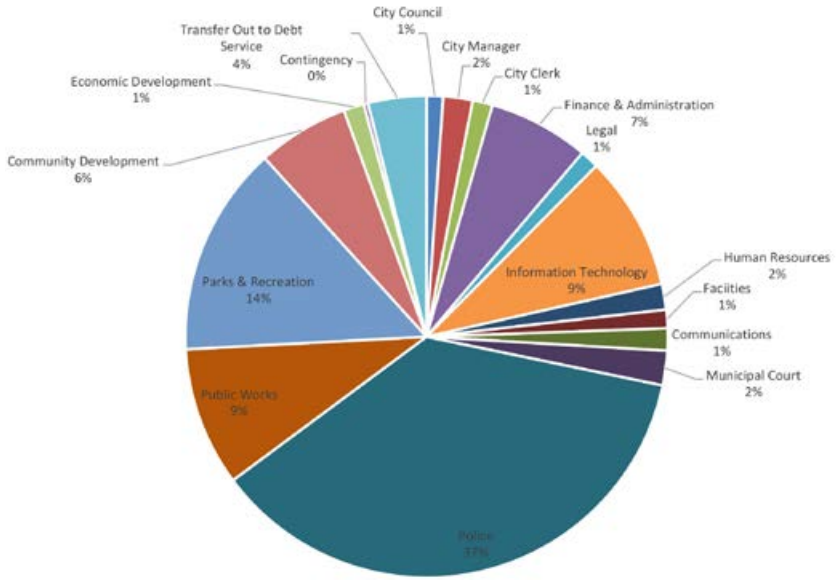
	2022 Actual	2023 Prorata Based on June YTD	2023 As Amended	2024 Approved
Real Property Tax	$ 9,535,323	$ 10,502,000	$ 10,502,000	$ 10,942,000
Personal Property Tax	407,538	413,000	413,000	413,000
Motor Vehicle	36,197	22,000	22,000	16,000
MV Title Ad Valorem Tx True Up	1,470,753	1,040,000	1,040,000	1,190,000
Intangibles (Reg & Recording)	160,201	130,000	130,000	136,000
Franchise Fees	-	-	-	-
Franchise Fees - Electric	2,620,651	2,456,000	2,456,000	2,620,000
Franchise Fees - Gas	407,507	397,000	397,000	407,000
Franchise Fees - Television Cable	588,271	612,000	612,000	588,000
Franchise Fees - Telephone	54,902	106,000	106,000	54,000
Alcoholic Beverage Excise Tax	863,929	625,000	625,000	656,000
Excise Tax on Energy	216,775	80,000	80,000	150,000
Business & Occupation Tax	2,879,596	2,915,000	2,915,000	2,700,000
Insurance Premiums Tax	4,170,967	3,861,000	3,861,000	4,054,000
Financial Institutions Tax	204,760	198,000	198,000	198,000
Penalties & int on delinq taxe	47,760	3,000	3,000	3,000
Pen & Int on Del Taxes-Busines	50,396	4,000	4,000	4,000
Alcoholic Beverage Licenses	535,944	431,000	431,000	500,000
Other Licenses and permits	16,688	1,000	1,000	7,000
Small Cell Tower Fees - ROW	10,549	8,000	8,000	8,000
Planning & Zoning Fees	15,150	12,000	12,000	15,000
Bldg Structures & Equipment	2,329,861	1,018,000	1,018,000	1,068,000
OTC Inspections	3,575	1,000	1,000	1,000
Soil Erosion	-	1,000	1,000	1,000
Plan Review - Fire	38,724	25,000	25,000	30,000
Tree Bank	-	-	-	-
Local Govt Grants	-	-	-	-
Election Qualifying Fees	-	2,000	2,000	2,000
Special Police Svcs	32,260	11,000	11,000	11,000
Fingerprinting Fee	2,566	1,000	1,000	1,000
Public Safety-Other	86,454	50,000	50,000	70,000
Special Assessments	27,200	20,000	20,000	20,000
Streetlight Fees	564,832	526,000	526,000	587,000
Charges for services: Parking	488	1,000	1,000	1,000
Charges for Goods	-	-	-	-
Field Rental	123,470	105,000	105,000	108,000
Rec Program Fees	85,345	70,000	70,000	70,000
Pavilion Rentals	88,690	130,000	130,000	130,000
NSF Fees	1,567	-	-	-
Municipal Court Fines & Forfeitures	1,090,200	1,338,000	1,338,000	1,200,000
Interest Revenue	55,685	100,000	100,000	100,000
Contr & Don From Priv Sources	21,168	-	-	5,000
Explorer Donations	-	-	-	-
Donations	-	-	-	-
Public Safety Cadets Donations	50	5,000	5,000	-
Rents and Royalties	112,658	184,000	184,000	150,000
Advertising Rental	178,003	34,000	34,000	34,000
Rental Income - 4800 Ashford Dunwoody	59,115	62,000	62,000	62,000
Lease Income - Spruill/Emory	249,581	-	-	-
Reimb for damaged property	184,077	30,000	30,000	45,000
Other Charges For Svcs	(1,207)	1,000	1,000	1,000
Miscellaneous Revenue	29,753	4,000	4,000	10,000
Transfer In from MVR Tax Fund	97,843	90,000	90,000	90,000
Transfer In from Hotel Motel Fund	1,755,382	1,993,250	1,993,250	1,886,000
Transfer In from CARES II Fund	-	-	-	-
Proceeds from sale of property	70,038	7,407,988	7,407,988	-
Proceeds from Cap Leases - GMA	-	-	-	-
Extraordinary Items	-	-	-	-
Use of Prior Yr Reserves	-	508,838	508,838	3,036,320
Total Department Revenues	$ 31,581,233	$ 37,535,076	$ 37,535,076	$ 33,380,320



GENERAL FUND DEPARTMENT SUMMARY

	2022 Actual	2023 Prorata Based on June YTD	2023 As Amended	2024 Approved
City Council	292,199	329,781	329,781	369,240
City Manager	585,471	657,704	657,704	658,715
City Clerk	283,353	513,916	513,916	445,865
Finance & Administration	1,955,243	2,224,616	2,224,616	2,259,730
Legal	489,839	436,244	436,244	420,000
Information Technology	1,912,713	2,486,194	2,486,194	3,015,185
Human Resources	398,080	584,745	584,745	575,370
Faciities	458,311	416,156	416,156	413,930
Communications	440,834	509,894	509,894	495,880
Municipal Court	597,959	722,423	722,423	772,360
Police	9,715,220	11,012,681	11,012,681	12,215,885
Public Works	2,708,262	3,115,614	3,115,614	3,116,515
Parks & Recreation	3,589,990	3,676,383	3,676,383	4,714,300
Community Development	2,556,115	1,803,773	1,803,773	2,049,000
Economic Development	414,716	456,114	456,114	456,760
Contingency	37,200	46,586	46,586	100,000
Transfer Out to Debt Service	1,175,197	1,255,020	1,255,020	1,301,585
Transfer Out - Capital (Spruill & Nature Cer	2,000,000	-	-	-
Shallowford Proceeds		7,287,233	7,287,233	-
Total General Fund Expenditures	29,610,703	37,535,076	37,535,076	33,380,320

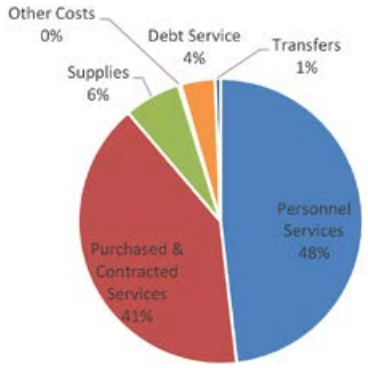
GENERAL FUND SUMMARY BY DEPARTMENT EXPENDITURES



GENERAL FUND ACCOUNT SUMMARY

	2022 Actual	2023 Prorata Based on June YTD	2023 As Amended	2024 Approved
Personnel Services	12,029,667	14,128,899	14,128,899	16,084,500
Purchased & Contracted Services	12,231,132	12,624,818	12,624,818	13,543,004
Supplies	1,924,358	2,187,520	2,187,520	2,145,801
Other Costs	37,200	51,586	51,586	105,430
Capital Outlays	213,149			
Debt Service	1,175,197	1,255,020	1,255,020	1,301,585
Transfers	2,000,000	-	-	200,000
One-Time Expenditure-Shallowford Rd		7,287,233	7,287,233	
Total General Fund Expenditures	29,610,703	37,535,076	37,535,076	33,380,320

GENERAL FUND SUMMARY BY EXPENDITURE SUMMARY




Steve & Vicky's Farm Fresh Vegetables
No chemical fertilizers or pesticides
Fry Farm
770.207.8925

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.

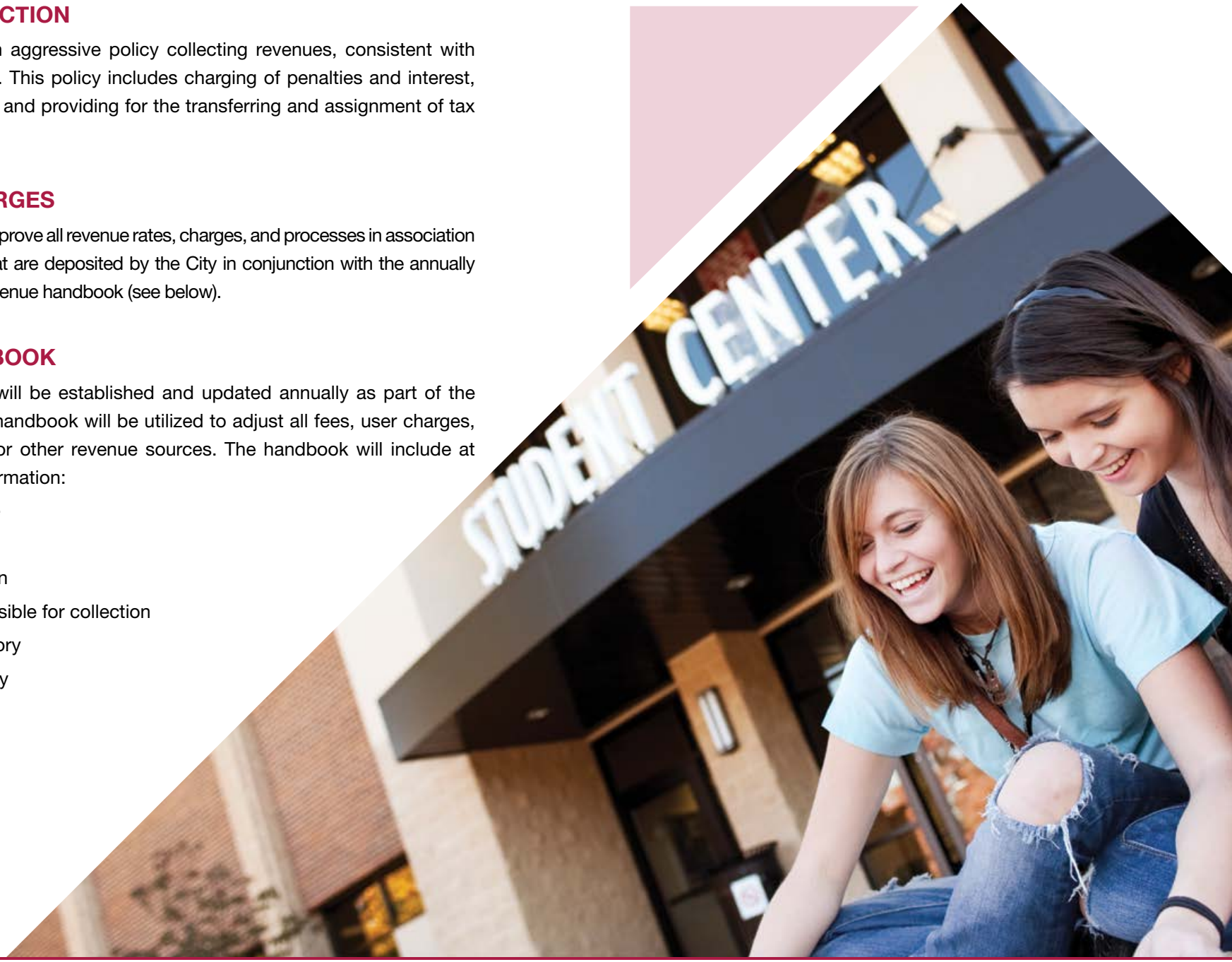
RATES AND CHARGES

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

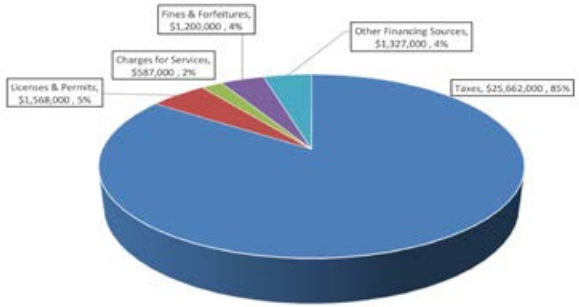


GENERAL FUND MAJOR REVENUES

Major Revenues (Top Ten)	FY 2023 Amended Budget	FY 2024 Approved Budget	$$ Variance	% Variance
Taxes:				
Property Taxes	$12,107,000	$12,697,000	590,000	4.87%
Franchise Fees	3,571,000	3,669,000	98,000	2.74%
Alcohol Beverage Excise Taxes	625,000	656,000	31,000	4.96%
Business and Occupational Taxes	2,915,000	2,700,000	(215,000)	-7.38%
Insurance Premiums Tax	3,861,000	4,054,000	193,000	5.00%
Hotel/Motel Taxes	1,993,250	1,886,000	(107,250)	-5.38%
Licenses and Permits:				
Alcohol Beverage Licenses	431,000	500,000	69,000	16.01%
Building Permits	1,018,000	1,068,000	50,000	4.91%
Charges for Services:				
Streetlight Fees	526,000	587,000	61,000	11.60%
Fines and Forfeitures	1,338,000	1,200,000	(138,000)	-10.31%
Total Major Revenues	28,385,250	29,017,000	631,750	2.23%
*Other General Fund Revenues	8,640,988	1,327,000	(7,313,988)	-84.64%
Total Revenues	$ 37,026,238	$ 30,344,000	$ (6,682,238)	-18.05%

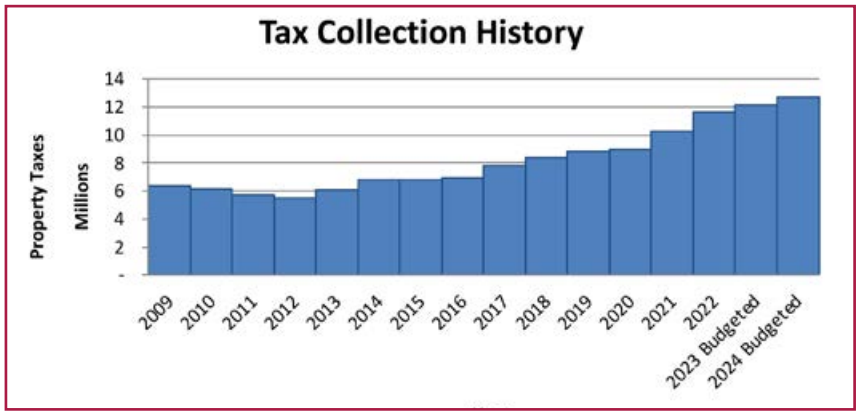
* FY2023 includes one-time Shallowford Rd. proceeds

GENERAL FUND MAJOR REVENUES BY TYPE 2024



PROPERTY TAXES

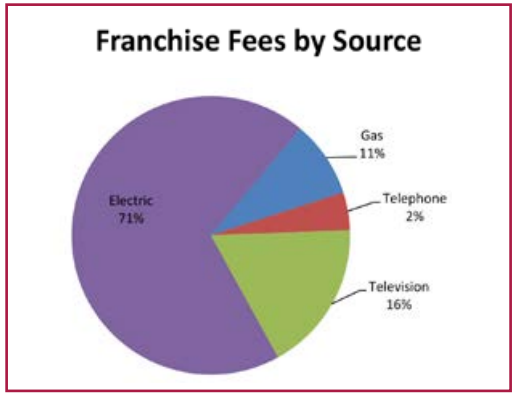
The 2024 property taxes projection shows an increase of 4.87%. This increase is attributable to a slight increase in the assessed property values of both residential and commerical properties within Dekalb County.



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.



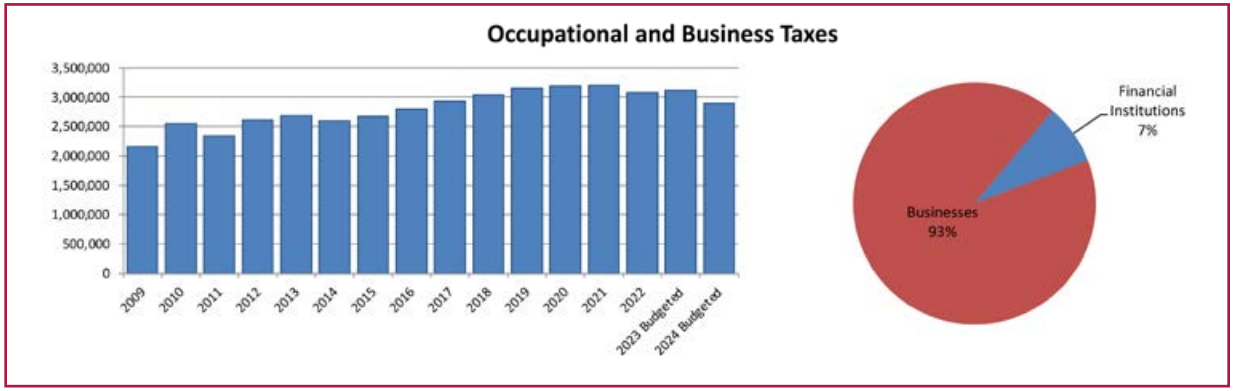


ALCOHOL BEVERAGE EXCISE TAXES

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 2% of the total general fund revenues. The 2024 amount for beverage excise taxes was computed based on the current trend from retailers.

OCCUPATIONAL AND BUSINESS TAXES

Business taxes category includes reveues from businesses and financial institutions occupational license for conducting business within the city. This category represents 9% of the total projected revenues for fiscal year 2024.

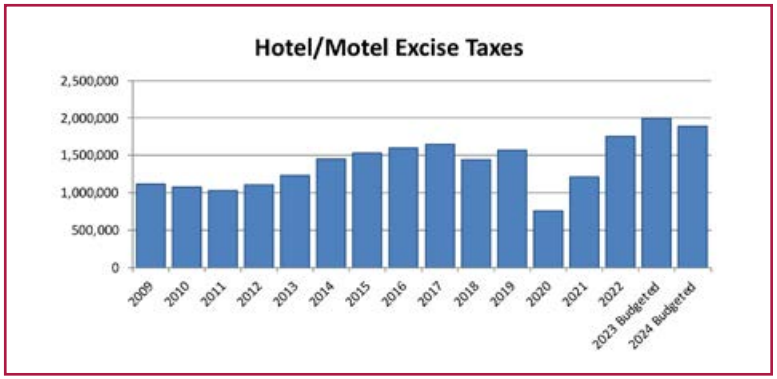


INSURANCE PREMIUMS TAXES

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 changed 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 13% of the total general fund revenues. The insurance premiums taxes for 2024 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 6% of total fund revenues. The 2024 estimate was based on 2023 collections from Hotels that are seeing a recovery from the COVID-19 impact on room rentals



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 2024 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 2024 estimated amounts are 4% of the total projected revenues.

STREETLIGHT FEES

Streetlights 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 2024 estimated amount are projections based on historical trend data and adjusted as needed for anticipated rate increases from Georgia Power.

STORMWATER MAJOR REVENUES

The 2024 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.

SALES TAX (SPLOST)

SPLOST is an optional 1% sales tax levied by Dekalb County. The funding is used for capital projects. Collections for SPLOST I will end after March 2024. Collections for SPLOST II will begin in April 2024.




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E911 FUND

The E-911 operations are mostly funded by fees collected from phone providers. The E-911 conveys information from those in need of assistance to those who provide assistance. The E-911 covers Fire, Police and Medical assistance. This fund accounts for the revenues received from the 911 surcharge on telephone bills.

FUND BALANCES, beginning of year		**1,493,194**	**1,613,902**	**1,613,902**	**1,613,902**
Revenues		**Actual**			
Fund	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
215 - E911 Fund	342500.00 - E911 Revenue	1,406,228	1,390,000	1,390,000	1,376,000
215 - E911 Fund	361000.00 - Interest Revenue	3,262	1,000	1,000	1,000
215 - E911 Fund	391300.00 - Residual Equity Transfer	-	-	-	20,000
		1,409,490	**1,391,000**	**1,391,000**	**1,397,000**
Expenditures					
Fund	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
215 - E911 Fund	523200.00 - Communications	16,615	50,000	50,000	27,000
215 - E911 Fund	571000.00 - Intergovernmental Expenses	1,272,167	1,341,000	1,341,000	1,370,000
		1,288,782	**1,391,000**	**1,391,000**	**1,397,000**
Gain/(Use) of Fund Balance		**120,708**	-	-	-
FUND BALANCES, end of year		**1,613,902**	**1,613,902**	**1,613,902**	**1,613,902**

MOTOR VEHICLE EXCISE TAX FUND

MVR tax fund accounts for taxes levied on ach rental charge collected by any rental motor vehicle located within the city limits.

FUND BALANCES, beginning of year			-	-	-	-
Revenues			**Actual**			
Fund	**Department ***	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
280 - MVR Excise Tax	0000 - No Department	314400.00 - MVR Excise Tax	97,843	90,000	90,000	90,000
			97,843	**90,000**	**90,000**	**90,000**
Expenditures						
Fund	**Department ***	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
280 - MVR Excise Tax	1511 - Finance	611000.02 - Transfers Out-GF	97,843	90,000	90,000	90,000
Gain/(Use) of Fund Balance			-	-	-	-
FUND BALANCES, end of year			-	-	-	-

GRANTS FUND

The Local Maintenance & Improvement Grant (LMIG) is a grant awarded through the Georgia Department of Transportation. The funding is for milling/resurfacing initiatives and would be appropriated upon execution of binding agreements and/or receipt of the funds.

FUND BALANCES, beginning of year				**56,788**	**62,371**	**62,371**	**62,371**
Revenues							**Proposed**
Fund	**Department ***	**Account ***	**Description**	**2022 Actual**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
250 - Multiple Grant Fund	4001 - Public Works - Grants	334100.15 - LMIG - State Operating		1,842,162	450,000	450,000	488,083
					450,000	**450,000**	**488,083**
Expenditures							
Fund	**Department ***	**Account ***	**Description**		**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
250 - Multiple Grant Fund	4001 - Public Works - Grants	522200.15 - LMIG - Repairs & Maintenance		1,836,579	450,000	450,000	488,083
					450,000	**450,000**	**488,083**
Gain/(Use) of Fund Balance				**5,583**	-	-	-
FUND BALANCES, end of year				**62,371**	**62,371**	**62,371**	**62,371**

HOTEL MOTEL TAX FUND

The Hotel/Motel Fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality throughout the City of Dunwoody. The tax is imposed on each room night occupied in Dunwoody. Currently, the city levies a hotel/motel occupancy tax of 8% on total rent charges. The resulting revenue is distributed as follows: City of Dunwoody 37.5%, 43.75% Dunwoody Convention Bureau, 18.75% retained by the city in hotel fund.

FUND BALANCES, beginning of year			**1,835,695**	**2,591,354**	**2,591,354**	**2,591,354**
Revenues			**Actual**			
Fund	**Department ***	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
275 - Hotel/Motel Tax Fund	0000 - No Department	314100.00 - Hotel/Motel Tax	4,174,143	3,495,000	3,495,000	4,564,000
275 - Hotel/Motel Tax Fund	0000 - No Department	314100.01 - Short Term Vacation Rental	506,876	487,000	487,000	465,000
275 - Hotel/Motel Tax Fund	0000 - No Department	361000.00 - Interest Revenue	629	500	500	500
275 - Hotel/Motel Tax Fund	0000 - No Department	371000.00 - Contributions & Donations	23,312	-	-	-
275 - Hotel/Motel Tax Fund		133000.00 - Retained Earnings	-	60,000	60,000	-
			4,704,960	**4,042,500**	**4,042,500**	**5,029,500**
Expenditures						
Fund	**Department ***	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
275 - Hotel/Motel Tax Fund	4200 - Hwys & Streets	541400.00 - Infrastructure	126,992	497,125	497,125	743,438
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	521200.00 - Professional Services	-	-	-	-
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	541200.00 - Site improvements	18,981	-	-	-
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	541400.00 - Infrastructure	-	310,000	310,000	200,000
275 - Hotel/Motel Tax Fund	1511 - Finance	611000.02 - Transfers Out to General Fund	1,755,382	1,493,250	1,493,250	1,886,000
275 - Hotel/Motel Tax Fund	1511 - Finance	612000.00 - Transfers out to CU	2,047,946	1,742,125	1,742,125	2,200,062
			3,949,301	**4,042,500**	**4,042,500**	**5,029,500**
Gain/(Use) of Fund Balance			**755,659**	-	-	-
FUND BALANCES, end of year			**2,591,354**	**2,591,354**	**2,591,354**	**2,591,354**

SPLOST I FUND

SPLOST I, Special Purpose Local Option Sales Tax, fund accounts for a sales tax imposed in the city for a predetermined period of time. This tax must be approved by the Citizens. The Dekalb county voters approved this tax collection through March 2024. The 2024 revenues for SPLOST I anticipate the collection of $1.9M.

		FUND BALANCES, beginning of year	**7,734,914**	**10,619,176**	**10,619,176**	**10,619,176**
Revenues			**Actual**			
Fund	**Department ***	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
320 - SPLOST	0000 - No Department	313200.00 - SPLOST	8,950,056	7,300,000	7,300,000	1,950,000
320 - SPLOST	0000 - No Department	361000.00 - Interest Revenues	2,078	1,000	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	-	-	-	-
			8,952,134	**7,301,000**	**7,301,000**	**1,951,000**
Expenditures						
Fund	**Department ***	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
320 - SPLOST	1565 - Facilities	522200.00 - Repairs & Maintenance	84,825	100,000	100,000	26,610
320 - SPLOST	3200 - Police	531600.00 - Small Equipment	194,185	153,095	153,095	-
320 - SPLOST	3200 - Police	542000.00 - Machinery & Equipment	341,599	562,905	562,905	266,120
320 - SPLOST	4200 - Hwys & Streets	521200.00 - Professional Services	20,641	-	-	-
320 - SPLOST	4200 - Hwys & Streets	522200.00 - Repairs & Maintenance	936	-	-	-
320 - SPLOST	4200 - Hwys & Streets	541400.00 - Infrastructure	5,386,314	6,385,000	6,385,000	1,631,660
320 - SPLOST	6200 - Parks & Recreation	522200.00 - Repairs & Maintenance	39,372	100,000	100,000	26,610
			6,067,872	**7,301,000**	**7,301,000**	**1,951,000**
		Gain/(Use) of Fund Balance	**2,884,262**	-	-	-
		FUND BALANCES, end of year	**10,619,176**	**10,619,176**	**10,619,176**	**10,619,176**

SPLOST II FUND

SPLOST II, Special Purpose Local Option Sales Tax, fund accounts for a sales tax imposed in the city for a predetermined period of time. This tax was approved by the citizens and will start in April 2024.

		FUND BALANCES, beginning of year				-
Revenues			**Actual**	**As Amended**	**As Amended**	**Proposed**
Fund	**Department ***	**Account ***	**2022**	**2023**	**2023**	**2024**
320 - SPLOST	0000 - No Department	313200.00 - SPLOST	-	-	-	6,750,000
320 - SPLOST	0000 - No Department	361000.00 - Interest Revenues	-	-	-	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	-	-	-	-
			-	-	-	**6,751,000**
Expenditures						
Fund	**Department ***	**Account ***	**2022**	**2023**	**2023**	**2024**
320 - SPLOST	1565 - Facilities	522200.00 - Repairs & Maintenance	-	-	-	31,930
320 - SPLOST	3200 - Police	531600.00 - Small Equipment	-	-	-	-
320 - SPLOST	3200 - Police	542000.00 - Machinery & Equipment	-	-	-	1,359,820
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	-	-	-	5,218,340
320 - SPLOST	6200 - Parks & Recreation	522200.00 - Repairs & Maintenance	-	-	-	31,930
320 - SPLOST	6200 - Parks & Recreation	541400.00 - Infrastructure	-	-	-	108,980
			-	-	-	**6,751,000**
		Gain/(Use) of Fund Balance	-	-	-	-
		FUND BALANCES, end of year				-



CAPITAL FUND

The Capital fund accounts for the acquisition and construction of things such as buildings, infrastructure, roads, parks, large pieces of equipment, and large maintenance requirements.

	FUND BALANCES, beginning of year	**7,891,189**	**8,226,190**	**8,226,190**	**10,013,423**
Revenues		**Actual**			
Fund	**Department ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
350 - Capital Improvement Fund	0000 - No Department	204,697	-	-	-
350 - Capital Improvement Fund	391000.09 - Transfers In - Fund 100	2,000,000	7,287,233	7,287,233	200,000
350 - Capital Improvement Fund	133000.00 - Retained Earnings	-	5,100,000	5,100,000	5,835,326
		2,204,697	**12,387,233**	**12,387,233**	**6,035,326**
Expenditures					
Fund	**Department ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
350 - Capital Improvement Fund	1535 - Information & Technology	-	-	-	200,000
350 - Capital Improvement Fund	3200 - Police	18,498	500,000	500,000	500,000
350 - Capital Improvement Fund	4200 - Hwys & Streets	1,836,978	4,600,000	4,600,000	1,235,326
350 - Capital Improvement Fund	6200 - Parks & Recreation	14,220	5,500,000	5,500,000	4,100,000
		1,869,696	**10,600,000**	**10,600,000**	**6,035,326**
	Gain/(Use) of Fund Balance	**335,001**	**1,787,233**	**1,787,233**	**-**
	FUND BALANCES, end of year	**8,226,190**	**10,013,423**	**10,013,423**	**10,013,423**

DEBT SERVICE FUND

The Debt Service fund is utilized to account for debt service obligations (principal and interest payments).

		FUND BALANCES, beginning of year	**323,378**	**388,078**	**388,078**	**488,078**
Revenues			**Actual**			
Fund	**Department ***	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
405 - Debt Service Fund	0000 - No Department	391200.09 - Transfers In-100	1,175,197	1,255,020	1,255,020	1,301,585
405 - Debt Service Fund		133000.00 - Retained Earnings	-	-	-	-
			1,175,197	**1,255,020**	**1,255,020**	**1,301,585**
Expenditures						
Fund	**Department ***	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
405 - Debt Service Fund	1511 - Finance & Administration	521200.00 - Professional Services	-	-	-	-
405 - Debt Service Fund	8000 - Debt Service	581200.01 - Lease Prin	482,571	536,035	536,035	593,525
405 - Debt Service Fund	8000 - Debt Service	582200.01 - Lease Int	163,143	154,203	154,203	143,275
405 - Debt Service Fund	8001 - Debt Service	581200.01 - Lease Prin	316,680	354,259	354,259	361,595
405 - Debt Service Fund	8001 - Debt Service	582200.01 - Lease Int	148,103	110,523	110,523	103,190
			1,110,497	**1,155,020**	**1,155,020**	**1,201,585**
		Gain/(Use) of Fund Balance	**64,700**	**100,000**	**100,000**	**100,000**
		FUND BALANCES, end of year	**388,078**	**488,078**	**488,078**	**588,078**

STORMWATER FUND

The Stormwater fund is a proprietary fund that accounts for storm water management, planning and mitigation of adverse impacts of flooding. The city uses a business approach when budgeting proprietary funds. Proprietary funds shall be self supporting whenever possible.

		FUND BALANCES, beginning of year	4,658,114	5,798,628	5,798,628	5,798,628
Revenues			**Actual**			
Fund	**Department ***	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
560 - Stormwater Utility	0000 - No Department	344260.00 - Stormwater Utility Charges	2,468,722	2,510,000	2,510,000	2,680,000
560 - Stormwater Utility	0000 - No Department	361000.00 - Interest Revenue	8,116	2,000	2,000	2,000
560 - Stormwater Utility	0000 - No Department	133000.00 - Retained Earnings	-	-	-	-
			2,476,838	**2,512,000**	**2,512,000**	**2,682,000**
Expenditures						
Fund	**Department ***	**Account ***	**2022**	**2023 Prorata Based on YTD**	**2023 As Amended**	**2024 Approved**
560 - Stormwater Utility	4320 - Stormwater	521100.01 - Official/Admin Svcs	336,481	330,204	330,204	340,110
560 - Stormwater Utility	4320 - Stormwater	521200.00 - Professional Services	-	99,996	99,996	-
560 - Stormwater Utility	4320 - Stormwater	521200.09 - Prof Svcs-Stormwater	60,136	150,000	150,000	150,000
560 - Stormwater Utility	4320 - Stormwater	522200.00 - Repairs & Maintenance	826,299	1,886,299	1,886,299	2,154,725
560 - Stormwater Utility	4320 - Stormwater	522300.00 - Rentals	-	-	-	-
561 - Stormwater Utility	4320 - Stormwater	523100.00 - Property / Liability Insurance	11,127	13,901	13,901	14,165
560 - Stormwater Utility	4320 - Stormwater	523100.01 - Insurance Claims	-	-	-	-
560 - Stormwater Utility	4320 - Stormwater	523200.00 - Communications	11	-	-	-
560 - Stormwater Utility	4320 - Stormwater	523400.00 - Printing & Binding	-	100	100	1,000
560 - Stormwater Utility	4320 - Stormwater	523600.00 - Dues & Fees	1,445	1,500	1,500	2,000
560 - Stormwater Utility	4320 - Stormwater	531100.00 - Supplies	16,967	30,000	30,000	20,000
560 - Stormwater Utility	4320 - Stormwater	531600.00 - Small Equipment	-	-	-	-
560 - Stormwater Utility	4320 - Stormwater	561000.00 - Depreciation Expense	83,858	-	-	-
			1,336,324	**2,512,000**	**2,512,000**	**2,682,000**
		Gain/(Use) of Fund Balance	**1,140,514**	-	-	-
		FUND BALANCES, end of year	5,798,628	5,798,628	5,798,628	5,798,628





SECTION 4

CAPITAL & DEBT

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.

	Projects 2018	Projects 2019	Projects 2020	Projects 2021	Projects 2022	Projects 2023	Projects 2024
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	$ 4,215,416
Intersection Enhancements	595,000	300,000	1,355,682	800,000	1,820,000	245,000	2,495,000
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	1,375,000
Information Technology Equipment							200,000
Public Safety Equipment		643,905	1,421,000	489,625	1,191,140	1,216,000	2,125,940
City Buildings		100,000	100,000	100,000	100,000	100,000	58,540
Parks Improvements		100,000	3,984,000	150,000	100,000	100,000	4,267,430
	$ 5,041,393	$ 6,566,354	$ 12,797,726	$ 11,390,025	$ 12,731,000	$ 12,401,000	$ 14,737,326
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	943,438
Path Connection to Central Parkway (Perimeter Park)				250,000			(200,000)
Gateway Signage					500,000		
Perimeter Center East Park Improvements					3,000,000		
Westide Connector Trail & MARTA						147,125	
Dunwoody Sign						250,000	200,000
	$ 388,000	$ 128,000	$ 1,202,500	$ 500,000	$ 3,868,000	$ 747,125	$ 943,438
Total Capital Projects	**$ 5,429,393**	**$ 6,694,354**	**$ 14,000,226**	**$ 11,890,025**	**$ 16,599,000**	**$ 13,148,125**	**$ 15,680,764**

[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	Projects 2024
Department							
General Government	$ 250,000	$ 213,000	$ 300,000	$ 100,000	$ 100,000	$ 100,000	$ 258,540
Public Safety	113,000	658,905	494,319	489,625	1,191,140	1,216,000	2,125,940
Public Works	5,041,393	5,722,449	7,382,101	11,150,400	12,207,860	11,482,125	8,828,764
Recreation		100,000	225,000	150,000	3,100,000	350,000	4,467,520
Community Development	25,000	-	-	-	-	-	-
	$ 5,429,393	$ 6,694,354	$ 8,401,420	$ 11,890,025	$ 16,599,000	$ 13,148,125	$ 15,680,764

OPERATIONAL IMPACT OF FY2024 CAPITAL PROJECTS

	Estimated Net Annual Impact of FY 2024 Capital Projects on Operating Budget					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Project Name						
General Government						-
Public Works	56,000	56,000	56,000	56,000	64,500	288,500
Recreation	5,000	5,000	5,000	5,000	5,000	25,000
5 Year Impact on Operational Budget	$ 66,000	$ 66,000	$ 66,000	$ 66,000	$ 74,500	$ 338,500

General Government

Information Technology: This request includes the replacement of laptops and desktops that have reached their useful life.

Parks and Facilities: This request includes upkeep, repairs and preventive maintenance of facilities.

Operating Budget Impact: N/A

Public Safety

This request includes the purchase of police vehicles, 3 administrative Explorers and 9 hybrid patrol vehicles, police equipment, in-car camera, computer replacements, video surveillance and video wall for real time crime center.

Operating budget would be impacted for vehicle fuel & maintenance

Public Works

This request includes various ongoing resurfacing and conservation of city streets, corridors, intersection and pedestrian improvements. Also includes the Phase 2 of the Ashford Dunwoody Multi-Use path.

Operating Budget Impact: The resurfacing projects will impact the amount of maintenance for potholes and overall deterioration.

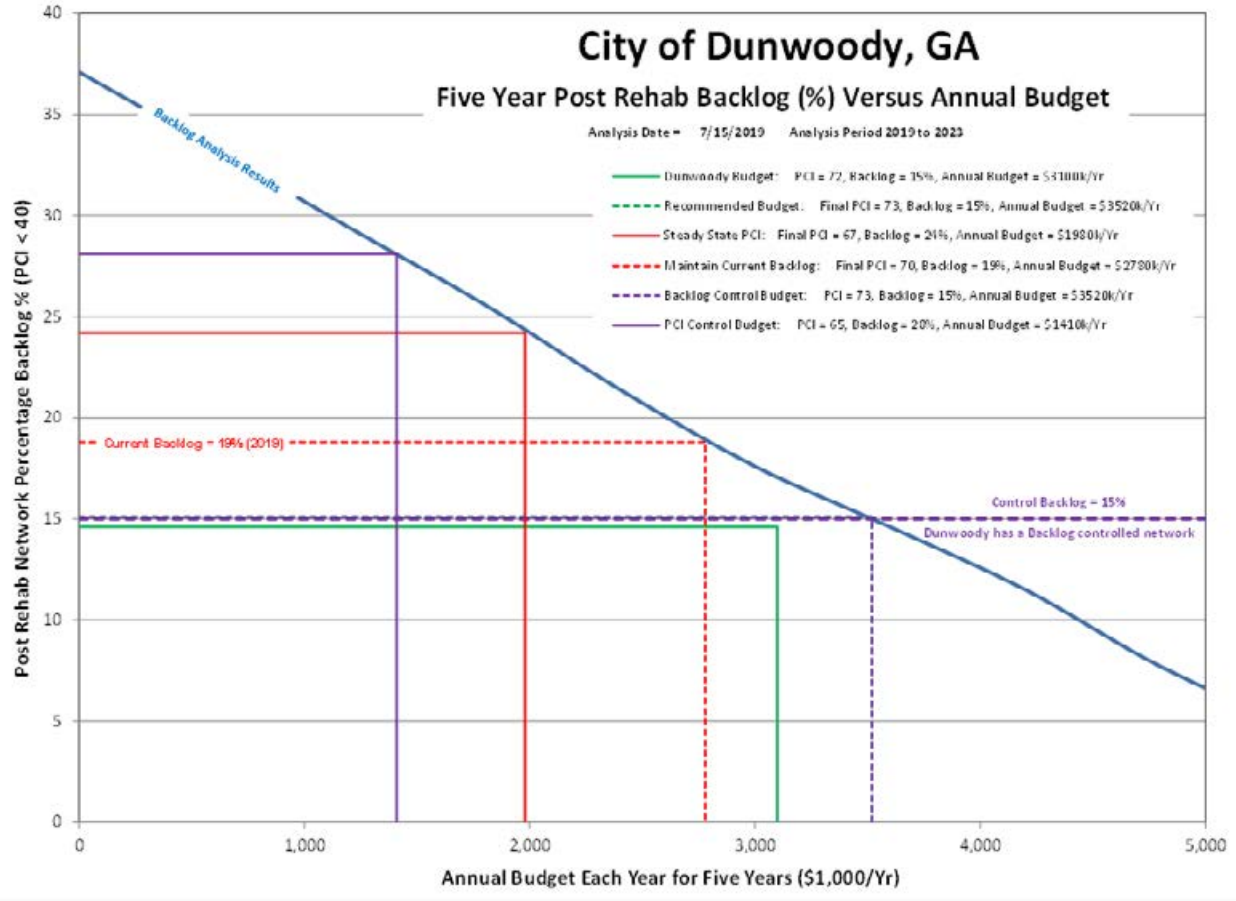
Parks and Recreation

This request includes Brook Run maintenance building, Peachtree Middle School turf, Dunwoody Nature Center expansion; as well as, the connect Dunwoody placemaking plan and Dunwoody Sign.

Operational budget impact would be minimal.

CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE RESURFACING CAPITAL PROJECT 2021[19]

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 2024 CAPITAL PROJECT FUNDING

Capital funding, which is one time spending has the following improvements in 2024

CONCEPT AND DESIGN PHASE 2024

Womack and Vermack Design
Concept
$300,000

Westside Connector Conceptual
Design
$50,000

PUBLIC SAFETY

Police Vehicles $673,220
and
Police Equipment $327,965

CONSTRUCTION PHASE 2024

Peeler Road Shared Use Path
$750,000 added to the existing
$2.445 million

Winter's Chapel Phase II –
Charmant to Peeler Project
$450,000

Ashford Dunwoody Multi-Use Path Phase II
$943,000

Peeler Road Shared Use Path –
Glaze Drive to Lakeside Drive
$400,000 added to $1.65 million

INTERSECTION & ROAD IMPROVEMENT 2024

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

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

Road Resurfacing
$2.75 million with $483,000
of state funding

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.

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.

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

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 12/31/22)	$	13,403,407
Unused Legal Debt Limit	$	343,454,708

	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	$ 1,687,719	$ 15,091,127

DEBT ISSUANCE AND MANAGEMENT

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.



SECTION 5

DEPARTMENTAL BUDGET DETAIL

PERSONNEL POSITION CONTROL

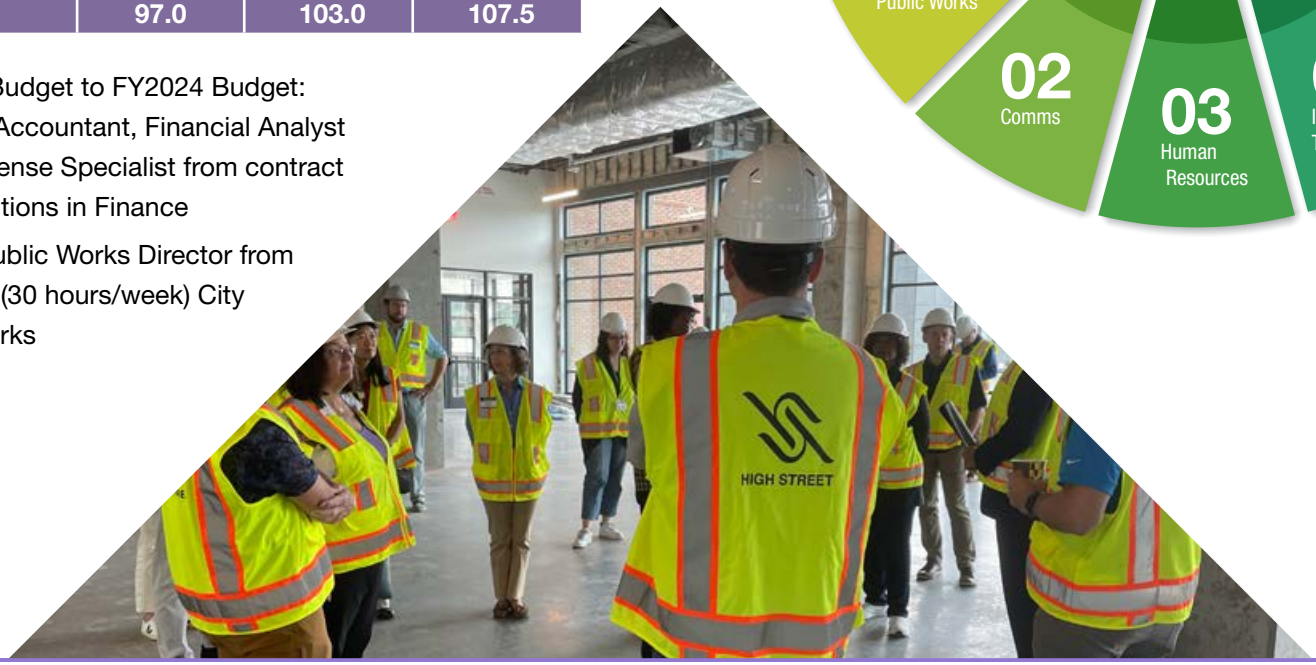
Included within the internal control process between the Department of Finance and the Human resources Department is the allocation of approved positions. Although recruitment and retention resides with the Human resource Department, payroll resides with the Department of Finance, creating a common need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

Department	FY2022	FY2023	FY2024
City Manager	2	2	2
City Clerk	1	3	3
Finance	2	3	7
Information Technology	1	2	2
Human Resources	2	3	3
Communications	2	2	2
Municipal Court	4	4	4
Police	78	78	78
Public Works	1	1	1.5
Parks & Recreation	1	1	1
Community Development	1	2	2
Economic Development	2	2	2
Total	**97.0**	**103.0**	**107.5**



Changes from FY2023 Budget to FY2024 Budget:

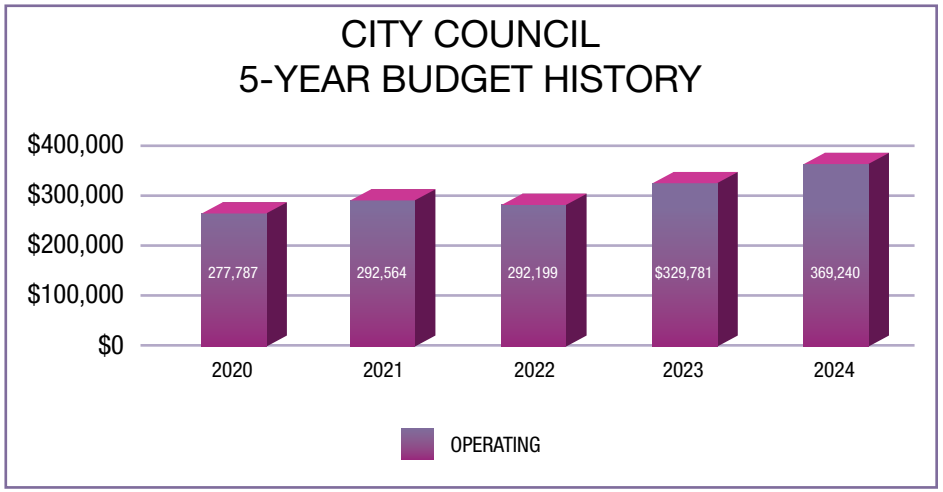
- Converted Revenue Accountant, Financial Analyst (2), and Business License Specialist from contract positions to City positions in Finance
- Converted Deputy Public Works Director from contract to part time (30 hours/week) City position in Public Works



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 2023 Budget	$329,781
FY 2024 Adopted Budget	$369,240
Change from PY Budget	$39,459
Reason(s) for Change	• Increase in healthcare costs

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	190,767	210,328	210,328	263,090
Purchased/Contracted Services	95,095	107,753	107,753	99,150
Supplies and Materials	6,337	11,700	11,700	7,000
Total	**292,199**	**329,781**	**329,781**	**369,240**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	88,000	88,000	88,000	88,000
512100.00 - Group Insurance	96,628	115,383	115,383	168,110
512200.00 - Social Security	4,820	5,456	5,456	5,460
512300.00 - Medicare	1,127	1,276	1,276	1,280
512700.00 - Worker's Compensation	192	213	213	240
521200.00 - Professional Services	13,000	16,000	16,000	7,000
521300.00 - Technical Services	-	1,000	1,000	500
522200.00 - Repairs & Maintenance	3,542	2,500	2,500	3,000
522300.00 - Rentals	87	-	-	-
523100.00 - Property/Liability Insurance	50,073	62,553	62,553	63,750
523200.00 - Communications	5,852	4,200	4,200	4,200
523400.00 - Printing & Binding	66	2,300	2,300	1,500
523500.00 - Travel	14,104	9,700	9,700	6,000
523600.00 - Dues & Fees	190	3,000	3,000	3,000
523700.00 - Education & Training	8,181	6,500	6,500	10,200
531100.00 - Supplies	1,883	5,000	5,000	3,500
531300.00 - Food	2,944	2,000	2,000	3,000
531400.00 - Books & Periodicals	339	700	700	500
531600.00 - Small Equipment	1,171	4,000	4,000	-
Total	**292,199**	**329,781**	**329,781**	**369,240**

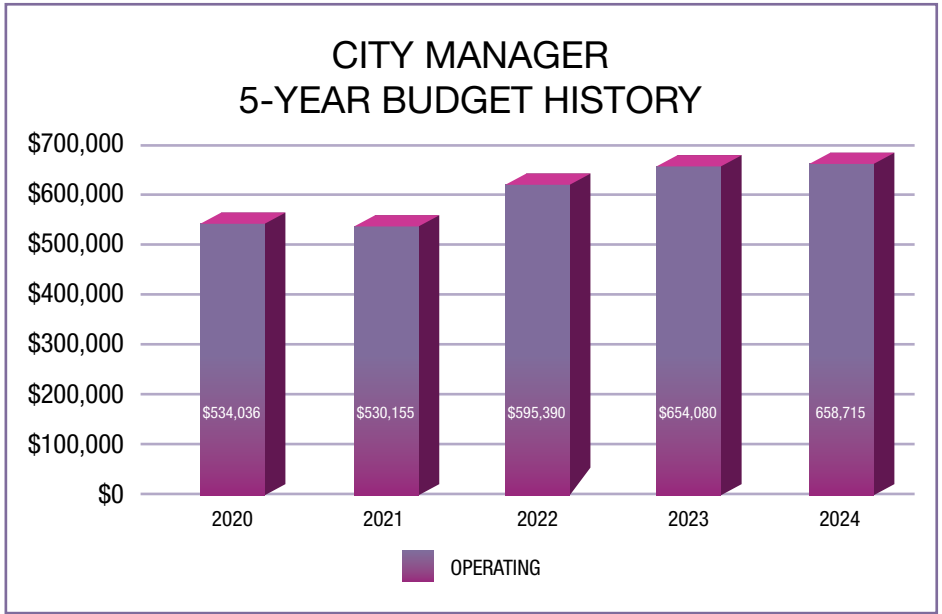


CITY MANAGER

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 2023 Budget	$657,704
FY 2024 Adopted Budget	$658,715
Change from PY Budget	$1,011
Reason(s) for Change	• Increase in healthcare costs; offset by decrease in misc. expenses

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	574,954	629,103	629,103	635,110
Purchased/Contracted Services	5,603	15,300	15,300	11,255
Supplies and Materials	4,915	8,301	8,301	6,920
Contingency	-	5,000	5,000	5,430
Total	**585,471**	**657,704**	**657,704**	**658,715**

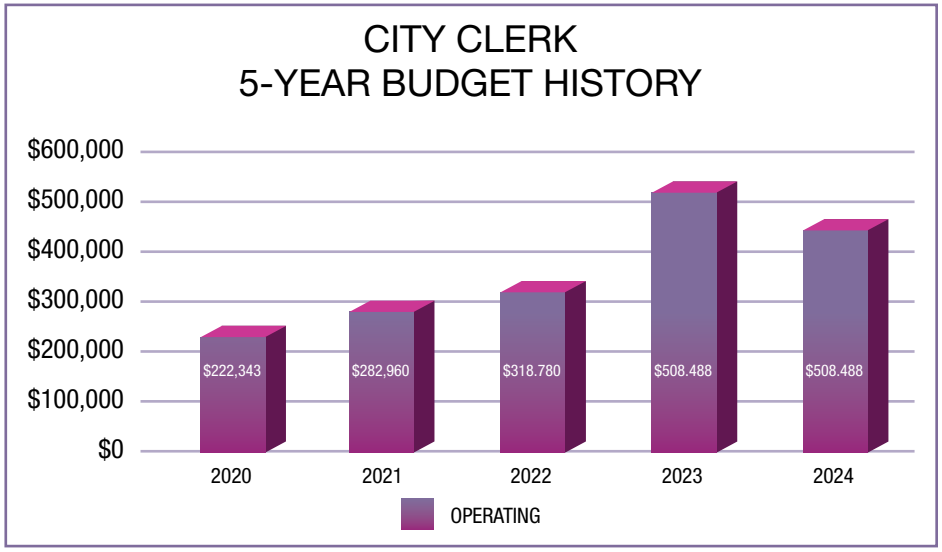
Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	414,452	447,073	447,073	448,110
512100.00 - Group Insurance	50,475	60,343	60,343	65,150
512300.00 - Medicare	5,753	6,483	6,483	6,500
512400.00 - Retirement	86,485	95,564	95,564	95,460
512400.01 - 401a Match	16,202	17,884	17,884	17,930
512700.00 - Worker's Compensation	1,586	1,756	1,756	1,960
523200.00 - Communications	2	-	-	25
523400.00 - Printing & Binding	-	-	-	-
523500.00 - Travel	798	8,000	8,000	8,000
523600.00 - Dues & Fees	4,797	3,800	3,800	2,230
523700.00 - Education & Training	6	3,500	3,500	1,000
531100.00 - Supplies	2,356	5,000	5,000	3,500
531300.00 - Food	2,358	2,000	2,000	3,000
531400.00 - Books & Periodicals	200	301	301	420
531600.00 - Small Equipment	-	1,000	1,000	-
579000.00 - Contingency	-	5,000	5,000	5,430
Total	**585,471**	**657,704**	**657,704**	**658,715**



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 2023 Budget	$513,916
FY 2024 Adopted Budget	$445,865
Change from PY Budget	-$68,051
Reason(s) for Change	• Decrease in Professional Services due to non-election year

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	259,431	425,862	425,862	412,990
Purchased/Contracted Services	23,268	84,804	84,804	31,375
Supplies and Materials	655	3,250	3,250	1,500
Total	**283,353**	**513,916**	**513,916**	**445,865**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	195,148	290,835	290,835	282,810
511300.00 - Overtime Salaries	443	-	-	3,020
512100.00 - Group Insurance	22,257	68,286	68,286	59,510
512300.00 - Medicare	2,846	4,218	4,218	4,150
512400.00 - Retirement	31,422	50,023	50,023	49,160
512400.01 - 401a Match	7,054	11,633	11,633	11,430
512700.00 - Worker's Compensation	261	867	867	2,910
521200.00 - Professional Services	3,451	58,500	58,500	5,000
521300.00 - Technical Services	1,250	1,300	1,300	1,450
522200.00 - Repairs & Maintenance	13,604	14,104	14,104	14,500
523200.00 - Communications	365	1,000	1,000	1,000
523300.00 - Advertising	1,748	1,500	1,500	1,500
523400.00 - Printing & Binding	64	1,000	1,000	500
523500.00 - Travel	1,261	3,750	3,750	3,750
523600.00 - Dues & Fees	330	330	330	355
523700.00 - Education & Training	1,195	3,320	3,320	3,320
531100.00 - Supplies	285	1,500	1,500	750
531300.00 - Food	100	1,000	1,000	500
531400.00 - Books & Periodicals	270	250	250	250
531600.00 - Small Equipment	-	500	500	-
Total	**283,353**	**513,916**	**513,916**	**445,865**



CITY CLERK

2023 ACCOMPLISHMENTS:

- Performed all duties and responsibilities required by the State Election Code in preparation for the November 7, 2023 General Election
- The City Clerk's Office continued working with all departments to ensure records are purged or retained in compliance with the Local Government Retention Schedule
- On-going training of Deputy City Clerk
- 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; attended all meetings of the Committee
- 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

2024 GOALS AND OBJECTIVES:

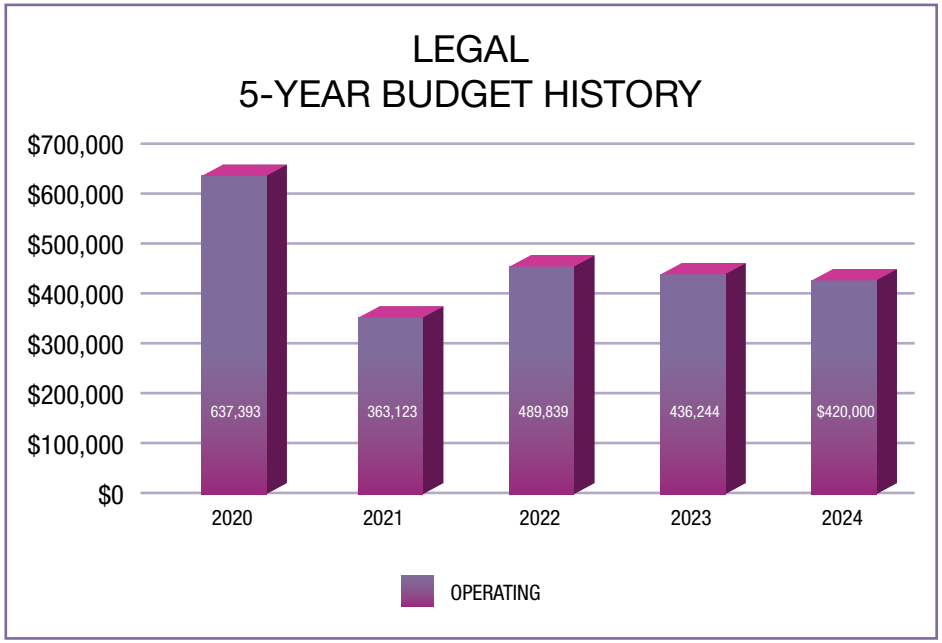
- Continue working with all departments to ensure records are purged and retained in compliance with the Local Government Retention Schedule
- Coordinate training for all City boards
- Continued in-depth training for Deputy City Clerk
- Provide support to Mayor, Council, and all City departments
- Continue oversight of Municipal Court

Key Performance Indicators	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023 (Sep 2023)
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	4,814	4,713

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 2023 Budget	$436,244
FY 2024 Adopted Budget	$420,000
Change from PY Budget	-$16,244
Reason(s) for Change	• Align budget with actual contract

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	-	-	-	-
Purchased/Contracted Services	489,839	436,244	436,244	420,000
Supplies and Materials	-	-	-	-
Total	**489,839**	**436,244**	**436,244**	**420,000**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
521200.00 - Professional Services	31,312	60,000	60,000	30,000
521200.01 - Prof Svcs-Legal	407,844	276,244	276,244	290,000
521200.02 - Prof Svcs-Litigation	50,674	100,000	100,000	100,000
523200.00 - Communications	9	-	-	-
523600.00 - Dues & Fees	-	-	-	-
531100.00 - Supplies	-	-	-	-
531300.00 - Food	-	-	-	-
531600.00 - Small Equipment	-	-	-	-
Total	**489,839**	**436,244**	**436,244**	**420,000**

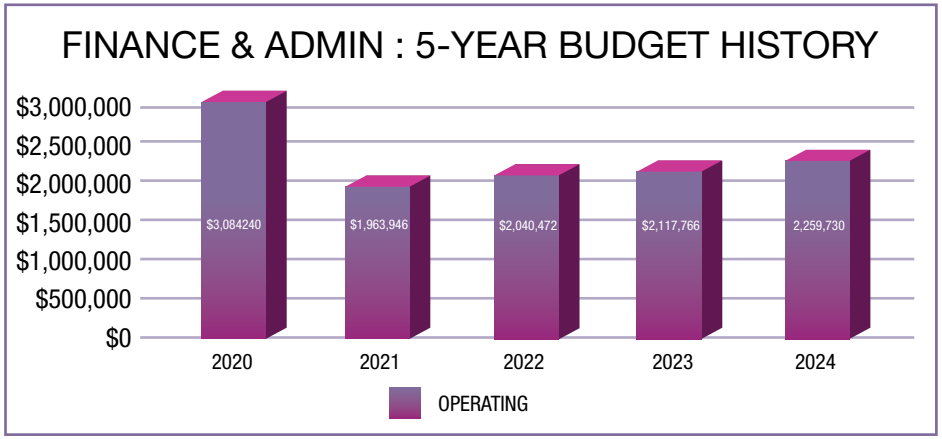


FINANCE & ADMINISTRATION

Function	The Finance and Administration Department is responsible for all financial operations, contract administration, physical plant, and coordinating the annual audit. The Divisions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Purchasing, and Contract Administraton.
Positions	7 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 2023 Budget	$2,224,616
FY 2024 Adopted Budget	$2,259,730
Change from PY Budget	$35,114
Reason(s) for Change	• Conversion of four contract to City position, plus approved pay increases and increase in healthcare costs.

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	439,930	542,593	542,593	999,810
Purchased/Contracted Services	1,492,906	1,630,623	1,630,623	1,224,920
Supplies and Materials	22,407	51,400	51,400	35,000
Total	**1,955,243**	**2,224,616**	**2,224,616**	**2,259,730**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	316,832	380,190	380,190	626,110
512100.00 - Group Insurance	51,754	70,068	70,068	224,840
512300.00 - Medicare	4,389	5,513	5,513	9,080
512400.00 - Retirement	53,363	65,394	65,394	107,690
512400.01 - 401a Match	12,236	15,208	15,208	25,040
512700.00 - Worker's Compensation	735	1,220	1,220	2,050
512900.00 - Other Employee Benefits	621	5,000	5,000	5,000
521100.01 - Official/Admin Svcs	1,025,794	1,030,630	1,030,630	694,050
521200.00 - Professional Services	78,450	186,000	186,000	95,500
521300.00 - Technical Services	62,006	54,700	54,700	48,370
522200.00 - Repairs & Maintenance	51	-	-	-
522300.00 - Rentals	5,582	4,320	4,320	5,050
523100.00 - Property/Liability Insurance	126,210	159,858	159,858	162,900
523200.00 - Communications	2,085	7,000	7,000	5,000
523300.00 - Advertising	563	2,000	2,000	1,000
523400.00 - Printing & Binding	2,040	6,000	6,000	5,000
523500.00 - Travel	1,041	5,000	5,000	4,000
523600.00 - Dues & Fees	53,904	59,615	59,615	55,350
523700.00 - Education & Training	1,028	3,500	3,500	3,500
523900.00 - Other Purchased Services	134,153	112,000	112,000	145,200
531100.00 - Supplies	6,545	16,800	16,800	10,000
531300.00 - Food	15,862	29,800	29,800	22,500
531400.00 - Books & Periodicals	-	800	800	500
531600.00 - Small Equipment	-	4,000	4,000	2,000
Total	**1,955,243**	**2,224,616**	**2,224,616**	**2,259,730**



2023 ACCOMPLISHMENTS

- Received the 2022 Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report and the 2023 Distinguished Budget Award from the Government Finance Officers Association.
- Coordinated, managed, and prepared the 2024 Annual Operating and Capital Budget
- Hired 4 candidates for open roles in the Finance Department (Assistant Finance Director, Revenue Accountant, and 2 Financial Analyst's)
- Attended all meetings with the Audit Committee, Budget Committee and the Retirement Committee.

2024 GOALS AND OBJECTIVES

- Obtain and receive the 2023 Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and the 2024 Distinguished Budget Ward from the Government Finance Officers Association.
- Conduct a comprehensive review of team processes, procedures and practices and update Standard Operating Procedures as needed.
- Implement Central Square to enhance and improve the Alcohol and Business License Application process.
- Transition the management of Business License function from Community Development to Finance.

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	Actual FY 2022	Actual FY 2023 (Sep 2023)
Number of new licenses issued	146	182	227	290	221
Number of license renewals issued	2,287	2,155	3,200	2,369	9,303
Number of invoices paid (1)			3,734	3,862	2,408
Number of insurance claims received (1)			21	33	14

(1) Key performance indicators were not implemented until FY 2021.

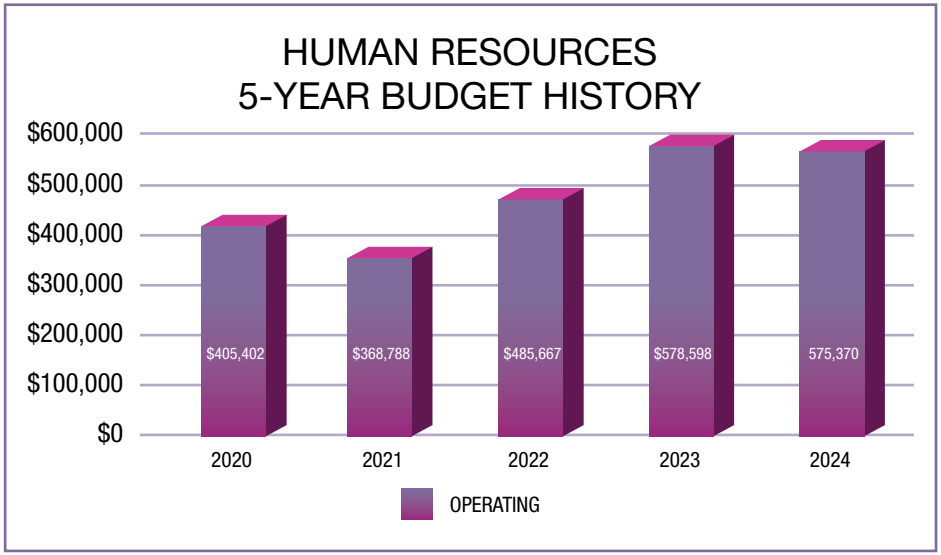
HUMAN RESOURCES DIVISION

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 2023 Budget	$584,745
FY 2024 Adopted Budget	$575,370
Change from PY Budget	-$9,375
Reason(s) for Change	• Decrease due to education and training expenses; offset by increase healthcare costs.

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	378,155	478,110	478,110	501,670
Purchased/Contracted Services	19,206	103,635	103,635	70,700
Supplies and Materials	718	3,000	3,000	3,000
Total	**398,080**	**584,745**	**584,745**	**575,370**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	256,726	311,479	311,479	314,980
512100.00 - Group Insurance	50,889	68,565	68,565	87,370
512300.00 - Medicare	3,527	4,517	4,517	4,570
512400.00 - Retirement	42,858	53,574	53,574	54,180
512400.01 - 401a Match	7,861	12,460	12,460	12,600
512700.00 - Worker's Compensation	401	665	665	1,120
512900.00 - Other Employee Benefits	2,178	6,250	6,250	6,250
512900.01 - OEB: Wellness	13,716	20,600	20,600	20,600
521200.00 - Professional Services	5,340	43,000	43,000	39,500
521300.00 - Technical Services	1,943	17,135	17,135	8,700
523200.00 - Communications	16	100	100	100
523300.00 - Advertising	-	1,500	1,500	1,500
523400.00 - Printing & Binding	126	500	500	500
523500.00 - Travel	-	1,000	1,000	1,000
523600.00 - Dues & Fees	1,117	1,800	1,800	1,800
523700.00 - Education & Training	10,666	38,600	38,600	17,600
531100.00 - Supplies	277	1,000	1,000	1,000
531300.00 - Food	-	-	-	-
531600.00 - Small Equipment	441	2,000	2,000	2,000
Total	**398,080**	**584,745**	**584,745**	**575,370**



2023 ACCOMPLISHMENTS

- Early in 2023, Human Resources coordinated with the Police Department on a Sergeant promotional process resulting in the promotion of two new Sergeants.
- Human Resources administered a salary and benefits study, adjusted the City's pay scale, and administered two market pay adjustments (January and August) to ensure that the City remains in a competitive position in the local market. The Human Resources Department also prepared and published Total Compensation Statements to assist City employees in understanding the value of the pay and benefits that the City offers.
- The Human Resources Department continued to chair the City's Wellness Committee, which promotes the Wellness Program. The Wellness Program provided the following this year: dermatology screenings, hearing screenings, biometric screenings, and Angio screens for all City employees; a flu vaccine clinic; two wellness challenges; four wellness social events; three healthy cooking classes; and five employee education sessions on wellness topics.
- The Human Resources Department provided all City employees with annual training on the City's harassment, discrimination, and retaliation policies.
- Other Human Resources accomplishments included filling 13 open positions and two summer internships (through November 2023); overseeing the completion of the performance evaluation process for all City employees; publishing the 2023 Employee Handbook; working with the City's Human Resources Information Systems (HRIS) vendor to implement a new Employee Onboarding module; transitioning the City to a new benefits broker; creating and publishing a new leave donation program; and, conducting an annual review of all City job descriptions and making appropriate updates.

2024 GOALS AND OBJECTIVES

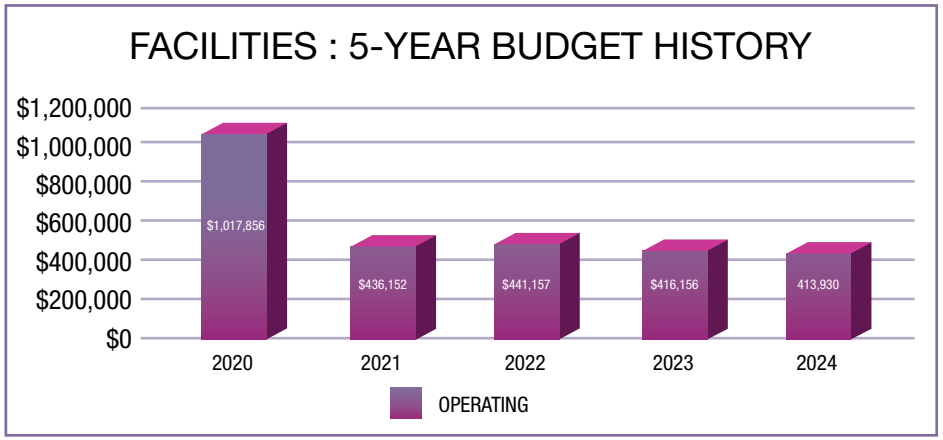
- Follow compensation and benefits trends to ensure that the City maintains a competitive position for both recruitment and retention purposes
- Provide ongoing employee training
- Follow insurance trends and choose vendors that will provide the most effective savings to the City without sacrificing 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 2023 Budget	$416,156
FY 2024 Adopted Budget	$413,930
Change from PY Budget	-$2,226
Reason(s) for Change	• Decrease in utilities is due to more efficient management of operational costs for City facilities.

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	-	-	-	-
Purchased/Contracted Services	274,521	235,668	235,668	235,710
Supplies and Materials	183,790	180,488	180,488	178,220
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	**458,311**	**416,156**	**416,156**	**413,930**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
521200.00 - Professional Services	-	-	-	-
521300.00 - Technical Services	-	-	-	-
522200.00 - Repairs & Maintenance	255,109	218,916	218,916	218,920
522300.00 - Rentals	17,815	15,336	15,336	15,370
523100.00 - Property/Liability Insurance	-	-	-	-
523200.00 - Communications	1,597	1,416	1,416	1,420
531100.00 - Supplies	20,570	15,000	15,000	15,000
531230.00 - Utilities	163,221	165,488	165,488	163,220
531270.00 - Gasoline	-	-	-	-
531270.01 - Diesel	-	-	-	-
531600.00 - Small Equipment	-	-	-	-
541300.00 - Buildings	-	-	-	-
541300.01 - City Hall Building Improvement	-	-	-	-
542000.00 - Machinery & Equipment	-	-	-	-
611000.00 - Transfers Out-Debt	-	-	-	-
611000.01 - Transfers Out - Capital	-	-	-	-
Total	**458,311**	**416,156**	**416,156**	**413,930**



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 2023 Budget	$2,486,194
FY 2024 Adopted Budget	$3,015,185
Change from PY Budget	$528,991
Reason(s) for Change	• Approved pay increase, increase in healthcare costs and increase in repairs/ maintenance due to price increases in annual contracts.

2023 IT ACCOMPLISHMENTS

The IT department accomplished the following for fiscal year 2023:

- Completed:
  - OneDrive migration
  - Zero Trust rollout
  - Netmotion Upgrades
  - Helpdesk Migration
  - Rave Mobile Panic Button Project
  - Server Room Cleanup
  - Caseguard rollout/training
  - BlueBeam rollout
  - E-Agent Automated Failover
  - Physical Security upgrades
  - Intune Hybrid rollout
  - Gears upgrade
  - Carfax Project
  - RMS upgrades
  - Adobe migration
  - Live911 Project
- In Progress:
  - SharePoint migration to cloud
  - Additional ARP funded security initiatives
  - Redundancy/Disaster Recovery Upgrades
  - SIEM/SOC project
  - CID Projects
- Started:
  - Windows Hello rollout
  - AP Automation Project
  - Central Square Comm Dev App Project

2023 GIS ACCOMPLISHMENTS

GIS accomplished the following for fiscal year 2023:

- Focus on enabling staff to create and contribute GIS data and content and provide the public with useful ways to access content.
- Tree Inventory / Canopy 2010 vs 2019
- Migrate ArcGIS Desktop processes to ArcGIS Pro (map service publishing and administration) - Ongoing
- Completed interactive online Parks application for public
- Created updated pdf maps for all parks
- Migration to new Sysaid ticketing system

2024 IT GOALS AND OBJECTIVES

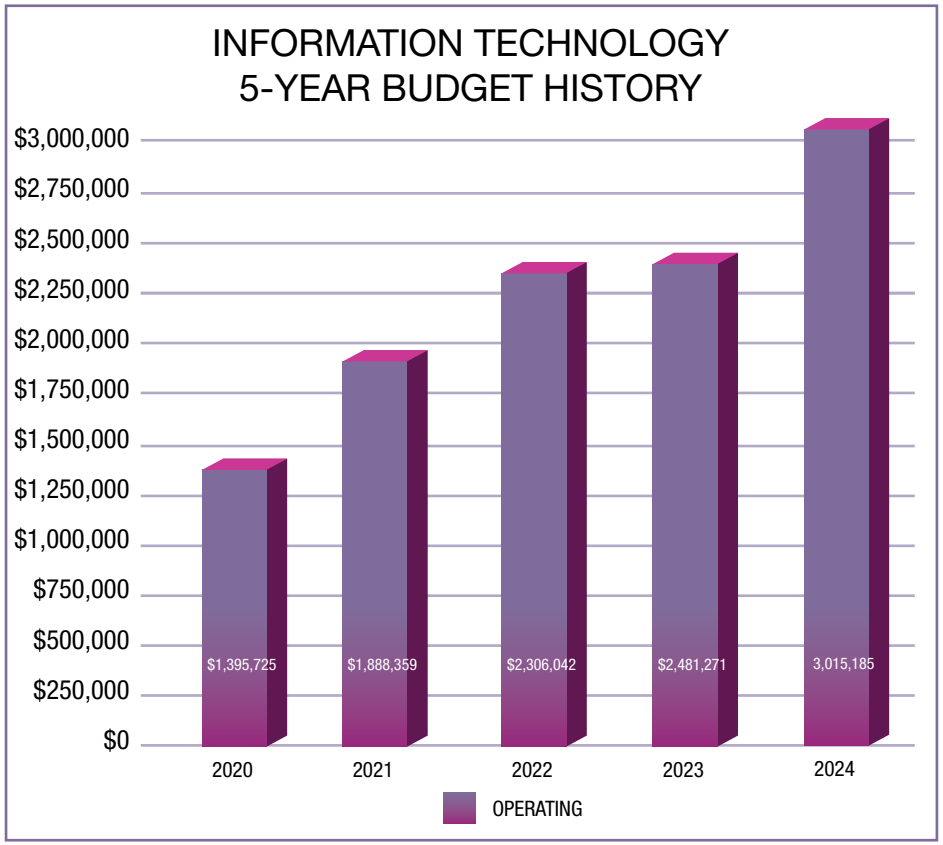
The IT department has the following goals for fiscal year 2024:

- Complete all outstanding projects from 2023
- Complete What Works Cities Assessment
- Complete Network Refresh
- Complete additional ARP Cyber Security Initiatives
- Complete upgrade of major conference rooms to Hybrid
- Complete Windows Hello rollout
- Upgrade Credit Card Readers
- Upgrade Traffic Servers
- Additional preparation for GMIS Accreditation
- Additional upgrades for Redundancy/Disaster Recovery Project
- Additional Audit and cleanup

2024 GIS GOALS AND OBJECTIVES

GIS has the following goals for fiscal year 2024:

- Continue to migrate ArcGIS Desktop processes to ArcGIS Pro (upgrade servers to latest release, map service publishing and administration)
- Tree Inventory / Canopy 2023 update (pending availability of NAIP Imagery)
- Begin migration of Dunwoody GIS applications to Experience Builder platform
- Continue to transition ArcGIS Server services from ArcMap to ArcGIS Pro
- 3D tree canopy coverage data creation – city wide
- NG9-1-1 Next Generation 911 and Other Public Safety Initiatives – ongoing collaboration with County
- Expanded tax visualization/analysis application
- Support GIS implementation for transition to CentralSquare software platform
- Address Canvassing and Mapping to support operations and NG9-1-1
    - Complete apartments, begin work on commercial



Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	229,242	361,534	361,534	382,020
Purchased/Contracted Services	1,634,632	2,081,160	2,081,160	2,399,665
Supplies and Materials	48,839	43,500	43,500	33,500
Transfers Out - Capital	-	-	-	200,000
Total	**1,912,713**	**2,486,194**	**2,486,194**	**3,015,185**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	162,071	240,020	240,020	251,620
512100.00 - Group Insurance	32,301	66,173	66,173	71,980
512300.00 - Medicare	2,166	3,481	3,481	3,650
512400.00 - Retirement	26,126	41,284	41,284	43,280
512400.01 - 401a Match	5,934	9,601	9,601	10,070
512700.00 - Worker's Compensation	644	975	975	1,420
521100.01 - Official/Admin Svcs	576,398	744,292	744,292	781,510
521200.00 - Professional Services	6,000	12,360	12,360	12,980
521300.00 - Technical Services	14,347	47,000	47,000	50,450
522200.00 - Repairs & Maintenance	594,475	875,049	875,049	1,084,075
522300.00 - Rentals	2,868	4,200	4,200	4,200
523100.01 - Insurance Claims	1,000	-	-	-
523200.00 - Communications	413,112	385,760	385,760	452,675
523400.00 - Printing & Binding	-	800	800	800
523500.00 - Travel	2,088	-	-	-
523600.00 - Dues & Fees	447	1,375	1,375	2,375
523700.00 - Education & Training	23,897	10,324	10,324	10,600
531100.00 - Supplies	14,840	7,000	7,000	7,000
531300.00 - Food	129	-	-	-
531600.00 - Small Equipment	33,870	36,500	36,500	26,500
611000.01 - Transfers Out - Capital	-	-	-	200,000
Total	**1,912,713**	**2,486,194**	**2,486,194**	**3,015,185**

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	Actual FY 2022	Actual FY 2023 (Sep 2023)
Number of help desk tickets	1,582	3,639	3,023	7,753	3,563
Number of help desk tickets resolved successfully	1,533	3,707	3,008	7,659	3,559

COMMUNICATIONS AND PUBLIC RELATIONS DIVISION

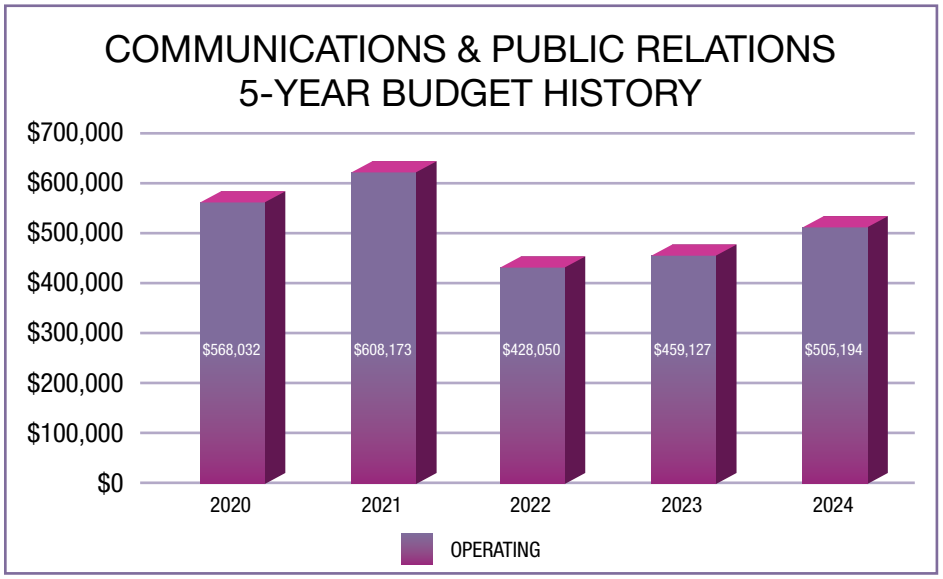
Function	The Communications and Public Relations Division is responsible for helping other City departments and facilities identify what information and messages need to be conveyed to Dunwoody's diverse audiences and make sure that this is done in the most effective manner possible.
Positions	2 Full 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 2023 Budget	$509,894
FY 2024 Adopted Budget	$495,880
Change from PY Budget	-$14,014
Reason(s) for Change	• Decrease due to professional services; offset by approved pay increases and increase healthcare costs.

2023 ACCOMPLISHMENTS

- Organized project groundbreakings and ribbon-cuttings: Ashford Dunwoody Path, Winters Chapel Path, Two Bridges Park
- Introduced and designed "Best of All" banners in the Dunwoody Village and along Winters Chapel Path
- Promoted 19 business ribbon cuttings with "Come on in!" videos
- Promoted public art with 11 unveiling videos
- Organized and promoted the 4th annual #GreatDunwoodyCleanup
- Helped lead the 2023 Dunwoody Community Survey and sharing of results
- Produced weekly newsletters and added "Talk Back" to help improve our open rate, which far exceeds the industry standard at 54 percent
- Organized monthly Youth City Council meetings and annual dinner with Council
- Supported the GCCMA conference with banners, maps and presentations
- Promoted cultural celebrations with press releases, graphic design and social media
- Continued the distribution of welcome packets for new residents with swag and information about city programs and resources
- Created new pages, monitored and updated the City of Dunwoody website
- Created Bond web pages, press release, fliers, share graphics and posters; organized Bond Open House
- Produced quarterly issues of the Dunwoody Digest
- Created ads, share graphics, maps, and fliers
- Enhanced the design of quarterly reports

2024 GOALS AND OBJECTIVES

- Promote Dunwoody's 15th anniversary with special features in the Dunwoody Digest, social media and placemaking banners
- Take Dunwoody City Council meeting on the road to Dunwoody High School
- Reimagine Dunwoody Arts & Culture Month in consultation with partners
- Finish the redesign of business and alcohol license web pages
- Work with Granicus on year 4 redesign credit for website
- Make plans for the website in 2025, when the current contract expires
- Focus on 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 2024 projects and initiatives
- Manage, promote and host grand openings and milestones
- Work with Economic Development on supporting and promoting the openings of High Street and Campus 244



Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	322,223	354,939	354,939	367,820
Purchased/Contracted Services	114,751	149,705	149,705	123,810
Supplies and Materials	3,860	5,250	5,250	4,250
Total	**440,834**	**509,894**	**509,894**	**495,880**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	217,340	234,181	234,181	239,540
512100.00 - Group Insurance	55,846	67,326	67,326	73,590
512300.00 - Medicare	2,958	3,396	3,396	3,470
512400.00 - Retirement	37,485	40,279	40,279	41,200
512400.01 - 401a Match	8,243	9,368	9,368	9,580
512700.00 - Worker's Compensation	352	389	389	440
521100.01 - Official/Admin Svcs	-	-	-	-
521200.00 - Professional Services	4,959	30,000	30,000	9,500
521300.00 - Technical Services	32,006	27,255	27,255	29,360
523200.00 - Communications	8	-	-	-
523300.00 - Advertising	25,959	21,450	21,450	14,450
523400.00 - Printing & Binding	47,872	67,000	67,000	66,500
523500.00 - Travel	1,609	1,700	1,700	1,700
523600.00 - Dues & Fees	1,408	1,300	1,300	1,300
523700.00 - Education & Training	930	1,000	1,000	1,000
531100.00 - Supplies	3,220	3,400	3,400	2,400
531300.00 - Food	269	750	750	750
531400.00 - Books & Periodicals	245	350	350	350
531600.00 - Small Equipment	126	750	750	750
TOTAL	**440,834**	**509,894**	**509,894**	**495,880**

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	Actual FY 2022	Actual FY 2023 (Sep 2023)
Number of media inquiries	110	203	208	118	132
Number of public engagement opportunities/community meetings/events	39	50	53	77	57
Number of attendees at engagement opportunities/community meetings/events	10,355	5,425	*	*	*
Unique visitors to Dunwoody website	192,595	225,602	187,581	165,042	156,118
Unique page views on Dunwoody website	757,748	720,753	517,488	401,600	591,736
Number of Facebbok posts	1,067	768	*	*	*
Number of Tweets	1,035	619	*	*	*
Number of engagements (Reactions,Comments,Shares, etc.) on Facebbok (1)		57,973	38,076	28,136	16,732
Number of engagements (Likes/Retweets/Replies, etc.) on Twitter (1)		3,042	1,957	1,103	1,059
Number of Facebook fans (1)		6,477	7,151	7,805	9,329
Number of Twitter followers (1)		7,494	7,568	7,699	7,699

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

(*) Key performance indicators were revamped in FY 2021.

MUNICIPAL COURT

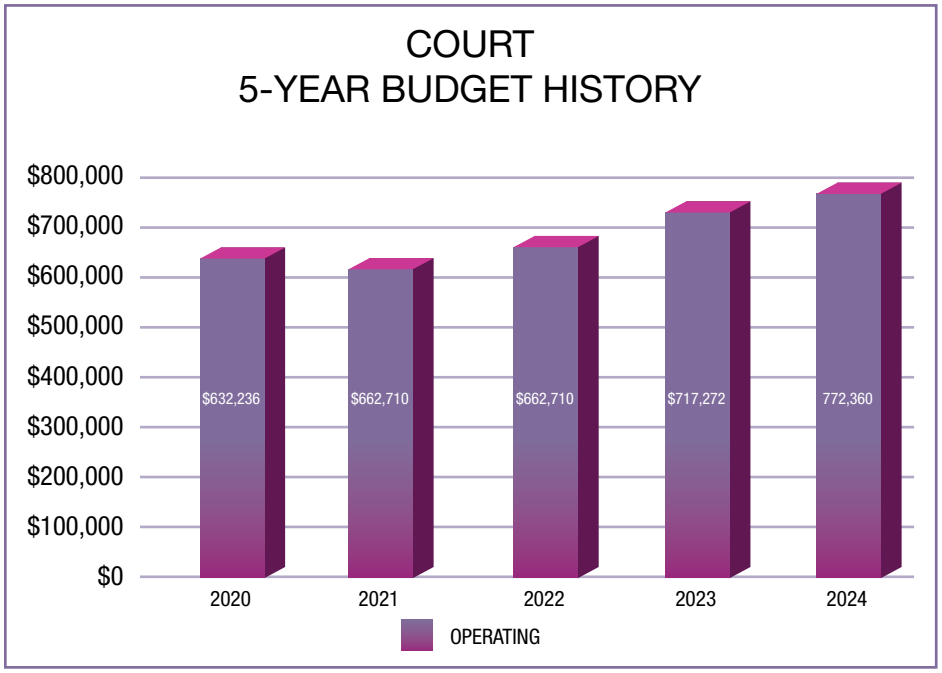
Function	The Municipal Court has jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody, Georgia. Utilizing the most steadfast technology, the Administration of Dunwoody Municipal Court will ensure accuracy of all court records, account for all fines 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 2023 Budget	$722,423
FY 2024 Adopted Budget	$772,360
Change from PY Budget	$49,937
Reason(s) for Change	• Increase due to salary increases and pay increase to Solicitor.

2023 ACCOMPLISHMENTS

- The first three quarters of the year Court processed 7,844 citations.
- Held 15 bond forfeiture hearings. Forfeited over $12,000 worth of bonds.
- The court appointed a new Public Defender to its roaster.
- Held Amnesty the month of May and disposed of over 20 cases that were in failure to appear or warrant status and collected over $3,000.00 in fines and fees.
- The court completed its audit of our probation warrants.

2024 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 work with the solicitor's office to dead docket citations that aren't suspended in an effort to clear up citations that are in failure to appear status.



Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	361,271	405,584	405,584	422,060
Purchased/Contracted Services	234,057	308,439	308,439	341,600
Supplies and Materials	2,631	8,400	8,400	8,700
Total	**597,959**	**722,423**	**722,423**	**772,360**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	239,689	263,720	263,720	271,000
511300.00 - Overtime Salaries	226	363	363	380
512100.00 - Group Insurance	68,137	81,179	81,179	88,630
512300.00 - Medicare	3,339	3,829	3,829	3,940
512400.00 - Retirement	41,691	45,423	45,423	46,680
512400.01 - 401a Match	7,732	10,563	10,563	10,860
512700.00 - Worker's Compensation	458	507	507	570
521200.00 - Professional Services	66,600	95,300	95,300	80,000
521200.03 - Prof Svcs-Court Solicitor	100,278	142,680	142,680	179,580
521200.04 - Prof Svcs-Public Defender	26,419	10,000	10,000	15,000
521300.00 - Technical Services	22,100	27,804	27,804	28,760
522200.00 - Repairs & Maintenance	5,891	7,750	7,750	8,000
522300.00 - Rentals	452	-	-	3,445
523200.00 - Communications	2,932	5,000	5,000	6,000
523400.00 - Printing & Binding	1,639	2,500	2,500	3,000
523500.00 - Travel	5,863	8,800	8,800	8,800
523600.00 - Dues & Fees	1,078	880	880	1,290
523700.00 - Education & Training	805	7,725	7,725	7,725
531100.00 - Supplies	2,210	4,000	4,000	4,000
531300.00 - Food	420	1,200	1,200	1,500
531400.00 - Books & Periodicals	-	2,000	2,000	2,000
531600.00 - Small Equipment	-	1,200	1,200	1,200
Total	**597,959**	**722,423**	**722,423**	**772,360**

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	Actual FY 2022	Actual FY 2023 (Sep 2023)
Number of citations filed	13,052	9,964	8,175	7,988	7,844
Number of cases heard at trial	39	33	34	52	33
Number of cases disposed	10,659	9,204	8,086	7,490	6,856
Number of docket closures	126	166	190	149	116
Number of failure to appear notices	1,009	1,283	1,350	1,026	837
Number of computerized criminal histories	2,533	647	1,709	1,871	1,717

POLICE DEPARTMENT

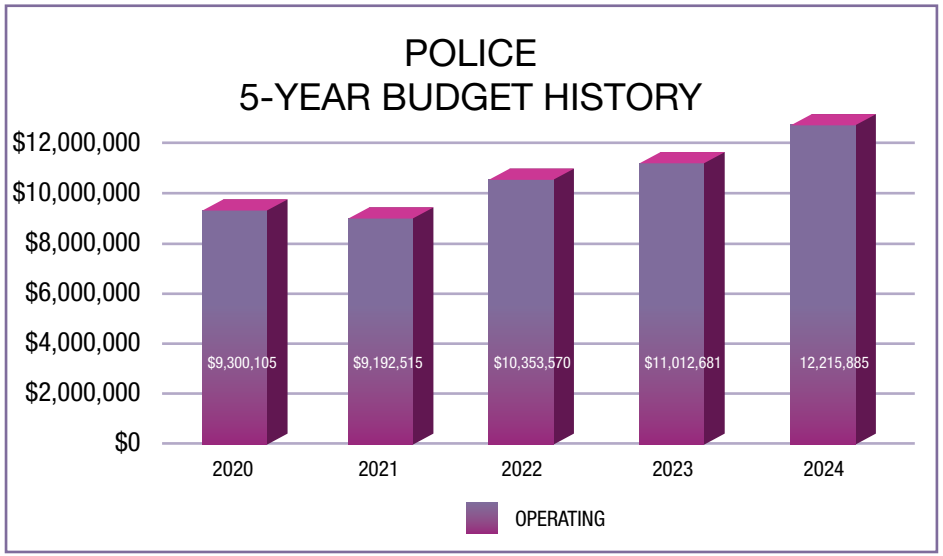
Function	The Police Department provides professional law enforcement services to the residents of the City of Dunwoody and the untold thousands of others who work in and visit Dunwoody daily.
Positions	64 Sworn Officers and 14 Non-Sworn Civilian Employees
Mission Statement	To work in partnership with 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 2023 Budget	$11,012,681
FY 2024 Adopted Budget	$12,215,885
Change from PY Budget	$1,203,204
Reason(s) for Change	• Approved salary increases and increased healthcare costs.

2023 ACCOMPLISHMENTS

- Obtained the Flock OS system for our Real Time Crime Center budgeted for 2024.
- 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.
- Completed the Berry Dunn management study for the department.
- Secured contract with DeKalb Community Services Board and began a joint Co-Responder program with Doraville PD.
- Conducted a large scale multi-jurisdictional active shooter exercise at State Farm.
- Conducted Organized Retail Theft enforcement detail (December).
- Participated in the Safe Streets initiative with the city staff.
- Participated in the Trail/Pathway plan with the city staff.
- Work with DeKalb AMR on our newly acquired ambulance and track the metrics.

2024 GOALS AND OBJECTIVES

- Implement a Special Investigation Unit targeting certain crimes (violent crimes, prostitution, narcotics, gambling, etc.) via BerryDunn recommendation.
- Implement our Real Time Crime Center and staff it accordingly.
- 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.
- Revitalize participation in the Secret Service Cyber Task Force, which will help with training and resources.
- Continue monthly Firearm Simulator training for all patrol officers.



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	Actual FY 2022	Actual FY 2023 (Sep 2023)
Number of calls	65,516	57,217	46,150	41,238	31,186
Number of Priority 1 calls	627	427	506	427	393
Number of alarm calls	2,626	2,048	2,244	2,329	1,540
Officer-initiated incidents	44,718	39,223	25,594	19,585	14,635
Number of Part 1 violent crimes	67	77	93	104	67
Number of Part 1 property crimes	1,975	1,391	1,430	1,485	1,366

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	8,304,649	9,480,467	9,480,467	10,686,860
Purchased/Contracted Services	930,307	1,057,054	1,057,054	1,062,589
Supplies and Materials	480,264	475,160	475,160	466,436
Transfers Out	-	-	-	-
Total	**9,715,220**	**11,012,681**	**11,012,681**	**12,215,885**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	5,084,648	5,592,357	5,592,357	6,372,710
511300.00 - Overtime Salaries	294,955	220,646	220,646	223,660
512100.00 - Group Insurance	1,419,914	1,986,562	1,986,562	2,182,030
512300.00 - Medicare	73,799	85,148	85,148	96,950
512400.00 - Retirement	893,180	978,674	978,674	1,116,050
512400.01 - 401a Match	175,076	234,889	234,889	267,410
512600.00 - Unemployment Insurance	9,125	-	-	-
512700.00 - Worker's Compensation	345,366	382,191	382,191	428,050
512700.00 - Worker's Compensation Ins Claims	-	-	-	-
512900.00 - Other Employee Benefits	8,587	-	-	-
521200.00 - Professional Services	50,376	40,100	40,100	26,350
521300.00 - Technical Services	6,569	7,500	7,500	7,500
522200.00 - Repairs & Maintenance	4,331	14,105	14,105	12,355
522200.01 - R&M-Software	175,383	142,128	142,128	151,089
522200.02 - R&M-Vehicle	192,213	146,500	146,500	146,500
522300.00 - Rentals	93,933	97,508	97,508	107,500
523100.00 - Property/Liability Insurance	306,004	382,268	382,268	389,550
523100.01 - Insurance Claims	5,511	20,000	20,000	15,000
523200.00 - Communications	1,456	2,400	2,400	2,400
523300.00 - Advertising	1,919	2,000	2,000	2,000
523400.00 - Printing & Binding	4,182	9,000	9,000	8,800
523500.00 - Travel	36,159	89,300	89,300	89,300
523600.00 - Dues & Fees	20,109	30,400	30,400	30,400
523700.00 - Education & Training	32,164	73,845	73,845	73,845
531100.00 - Supplies	19,349	20,800	20,800	21,067
531100.01 - Supplies-Explorer Program	-	-	-	-
531100.02 - Supplies-Firearms	84,178	54,000	54,000	54,000
531100.03 - Supplies-Uniforms	50,147	68,900	68,900	68,900
531100.04 - Supplies - Operating	36,703	73,960	73,960	64,969
531100.05 - Supplies - Public Safety Cadets	2,791	9,000	9,000	9,000
531230.00 - Electricity - LPR	-	-	-	-
531270.00 - Gasoline	253,508	240,000	240,000	240,000
531300.00 - Food	2,865	6,000	6,000	6,000
531400.00 - Books & Periodicals	899	2,500	2,500	2,500
531590.00 - Cash Over & Short	(1)	-	-	-
531600.00 - Small Equipment	29,825	-	-	-
611000.01 - Transfers Out - Capital	-	-	-	-
611221.00 - Transfers Out - CARES II	-	-	-	-
Total	**9,715,220**	**11,012,681**	**11,012,681**	**12,215,885**

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 and 1 part time employee and consultant
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 2023 Budget	$3,115,614
FY 2024 Adopted Budget	$3,116,515
Change from PY Budget	$901
Reason(s) for Change	No significant changes noted

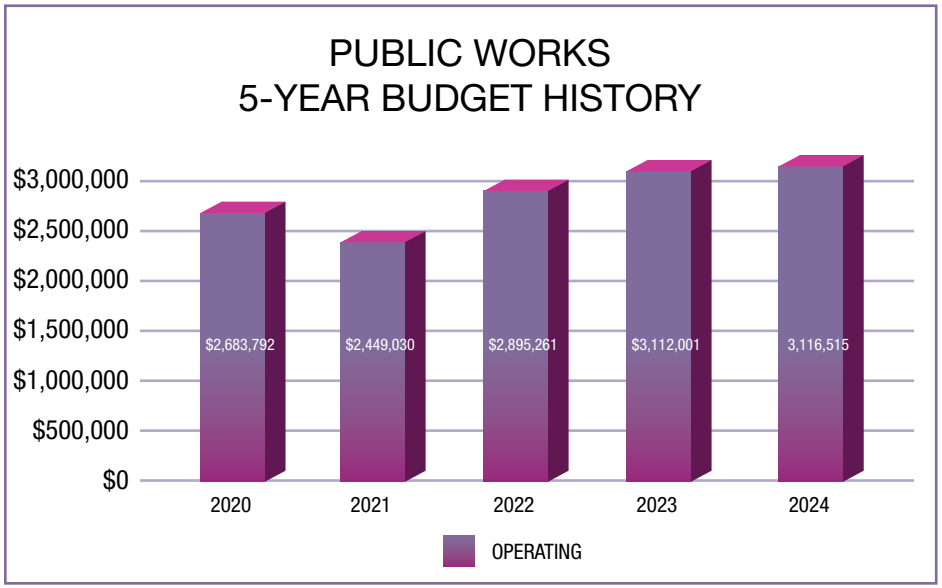
2023 ACCOMPLISHMENTS

- Completed the Chamblee Dunwoody at Womack intersection project
- Completed 16 lane miles of pavement resurfacing
- Completed a pavement condition assessment of all city-maintained roads
- Rehabilitated over 5,500 feet of stormwater pipe
- Completed stormwater improvements to address flooding adjacent to the Dunwoody Nature

  Center Eco Classroom
- Began construction on Phase 1 of the Ashford Dunwoody Trail
- Completed Phase 1 of the Winters Chapel Road Path

2024 GOALS AND OBJECTIVES

- Complete the path on Vermack Road at Dunwoody High School
- Install Pedestrian Hybrid Beacons at Chestnut Elementary School and on Perimeter Center West
- Complete 9 lane miles of pavement resurfacing
- Begin construction on Mount Vernon Road at Tilly Mill Road intersection improvements



PUBLIC WORKS – ADMINISTRATION

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	240,937	264,690	264,690	431,950
Purchased/Contracted Services	1,797,969	2,127,728	2,127,728	1,951,165
Supplies and Materials	669,207	723,196	723,196	733,400
Total	**2,708,113**	**3,115,614**	**3,115,614**	**3,116,515**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	168,706	181,849	181,849	290,260
512100.00 - Group Insurance	33,472	40,527	40,527	74,060
512300.00 - Medicare	2,300	2,637	2,637	4,210
512400.00 - Retirement	29,055	31,278	31,278	49,920
512400.01 - 401a Match	6,727	7,274	7,274	11,610
512700.00 - Worker's Compensation	678	1,125	1,125	1,890
521100.01 - Official/Admin Svcs	478,335	492,636	492,636	507,415
521200.00 - Professional Services	68,444	36,000	36,000	36,000
521200.10 - Tree Fund Expenses	70,915	100,000	100,000	100,000
521300.00 - Technical Services	8,294	6,000	6,000	6,000
522200.00 - Repairs & Maintenance	(15,593)	2,500	2,500	1,500
522200.02 - R&M - Vehicle	166	-	-	2,000
522200.03 - R&M - Traffic Signals	313,416	310,000	310,000	310,000
522200.05 - R&M - Right of Way Maint	333,162	478,496	478,496	400,000
522200.08 - R&M-Storm Damage Removal	50,435	50,000	50,000	55,000
522200.09 - R&M - Street Maintenance	478,769	638,546	638,546	520,000
522300.00 - Rentals	5,412	6,000	6,000	6,000
523100.01 - Insurance Claims	-	-	-	-
523200.00 - Communications	619	300	300	300
523300.00 - Advertising	-	250	200	200
523400.00 - Printing & Binding	276	1,000	1,000	750
523500.00 - Travel	233	1,500	1,500	1,500
523600.00 - Dues & Fees	4,164	1,500	1,500	1,500
523700.00 - Education & Training	922	3,000	3,000	3,000
531100.00 - Supplies	55,237	68,200	68,200	78,000
531230.00 - Utilities	613,503	654,996	654,996	655,000
531300.00 - Food	466	-	-	300
531400.00 - Books & Periodicals	-	-	-	100
531600.00 - Small Equipment	-	-	-	-
611000.01 - Transfers Out - Capital	-	-	-	-
Total	**2,708,113**	**3,115,614**	**3,115,614**	**3,116,515**

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	Actual FY 2022	Actual FY 2023 (Sep 2023)
Miles of paved roads	21	17	18	15	16
Feet of sidwalks built	4,880	300	10,600	975	2,075


QGenda

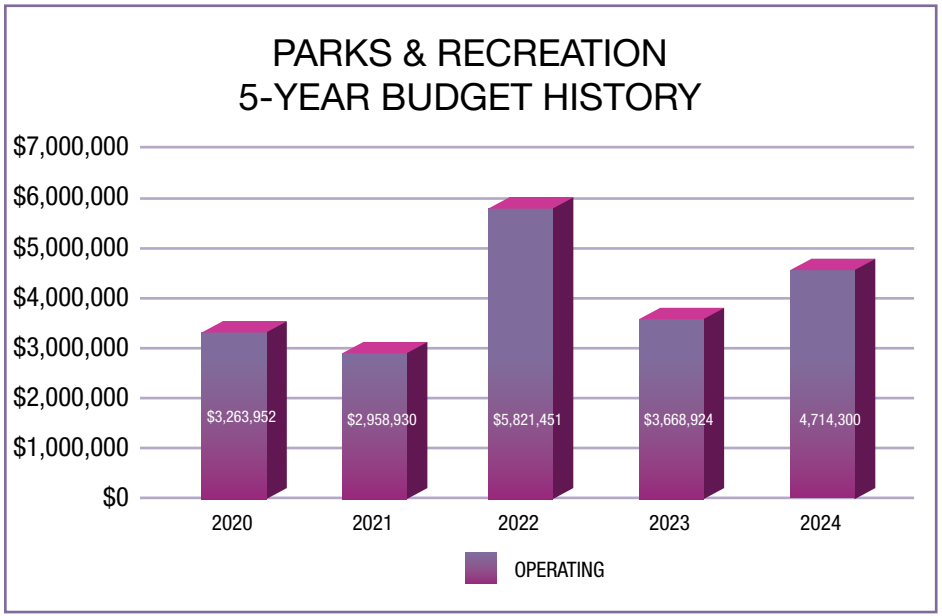
Function	The City of Dunwoody Parks and Recreation Department strives to provide the residents of Dunwoody with the highest quality parks, recreational services and green space to enhance the quality of life to our community. The City of Dunwoody manages six major parks with combined land space of over 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 2023 Budget	$10,963,616
FY 2024 Adopted Budget	$4,714,300
Change from PY Budget	-$6,249,316
Reason(s) for Change	• 2023 budget includes one-time transfer: Shallowford Rd proceeds. No one-time transfers in 2024 budget.

2023 ACCOMPLISHMENTS

- Expand athletic offerings at park facilities.
  - Addition of Dunwoody High School and Peachtree Charter Middle School softball programs
  - Addition of Kilometer Kids program at Brook Run Park
  - Addition of Rush Union adult leagues at Brook Run Park
  - Hosted Special Olympics at Brook Run Park and Georgetown Park
- Increase visibility of the Parks Department on a state and national level.
  - 4 awards received at the GRPA District 6 Annual Banquet Including Agency of the Year for the third consecutive year.
- Increase visibility of instructors and facility user groups.
  - Recreation Roundup recipients increased from 4,236 to 4,534
  - Staff attended Dunwoody Woman's Club business meeting to partner on holiday programming
- Improve patron accessibility to Homecoming Park
  - First program began Fall/Winter 2023 with Youth Athletic Conditioning
  - Park sign installation with adopted name
  - Added 18-20 dedicated public parking spaces. Added public benches and dog waste bins and bag dispensers.
- Begin work on the Brook Run Park Arboretum
  - Initiated Boy Scouts and volunteer program to remove invasives.

2024 GOALS AND OBJECTIVES

- Increase programming at Homecoming Park and activate Wildcat Park
- Increase StoryWalk programming to 6 or more stories per year
- Partner with Special Olympics to increase program offerings beyond soccer and bocce
- Create an event around the Two Bridges Park splash pad opening.
- Add free and low-cost holiday programming to N. Shallowford Annex
- Construct new maintenance building at Brook Run Park.
- Complete installation of park monument signs.
- Replace exterior windows and repave the parking lot at the Dunwoody Cultural Arts Center.
- Install sunshades at Two Bridges Park and Brook Run Park Baseball Fields



Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	201,681	222,003	222,003	230,020
Purchased/Contracted Services	2,689,318	2,801,205	2,801,205	3,831,105
Supplies and Materials	485,842	653,175	653,175	653,175
Capital Outlay	213,149	-	-	-
Debt Service	-	-	-	-
Transfers Out	2,000,000	7,287,233	7,287,233	-
Total	**5,589,990**	**10,963,616**	**10,963,616**	**4,714,300**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	137,401	148,160	148,160	151,720
512100.00 - Group Insurance	32,754	39,672	39,672	43,240
512300.00 - Medicare	1,794	2,148	2,148	2,200
512400.00 - Retirement	23,641	25,484	25,484	26,100
512400.01 - 401a Match	5,536	5,927	5,927	6,070
512700.00 - Worker's Compensation	553	612	612	690
521100.01 - Official/Admin Svcs	512,431	529,707	529,707	759,660
521200.00 - Professional Services	236,209	269,075	269,075	269,075
521300.00 - Technical Services	5,700	5,000	5,000	5,000
522200.06 - R&M-Parks	1,762,350	1,807,509	1,807,509	2,606,000
522300.00 - Rentals	85,627	79,860	79,860	79,860
523100.00 - Property/Liability Insurance	62,956	76,454	76,454	77,910
523100.01 - Insurance Claims	2,500	-	-	-
523200.00 - Communications	27	2,000	2,000	2,000
523300.00 - Advertising	348	2,500	2,500	2,500
523400.00 - Printing & Binding	12,083	17,500	17,500	17,500
523500.00 - Travel	4,074	5,000	5,000	5,000
523600.00 - Dues & Fees	4,538	5,100	5,100	5,100
523700.00 - Education & Training	476	1,500	1,500	1,500
531100.00 - Supplies	178,390	254,975	254,975	254,975
531230.00 - Utilities	296,332	392,000	392,000	392,000
531300.00 - Food	11,120	6,200	6,200	6,200
531600.00 - Small Equipment	-	-	-	-
541100.00 - Land - Sites	-	-	-	-
541200.00 - Site Improvements	-	-	-	-
541300.00 - Buildings	-	-	-	-
541400.00 - Infrastructure	213,149	-	-	-
584000.00 - Issuance Costs	-	-	-	-
611000.01 - Transfers Out - Capital	2,000,000	7,287,233	7,287,233	-
Total	**5,589,990**	**10,963,616**	**10,963,616**	**4,714,300**

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	Actual FY 2022	Actual FY 2023 (Sep 2023)
Number of parks service requests	52	48	277	91	53
Number of park related night and weekend events (1)	12	7	12	21	18

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 2023 Budget	$1,803,773
FY 2024 Adopted Budget	$2,049,000
Change from PY Budget	$245,227
Reason(s) for Change	Funding in Professional Services for the re-write Unified Development Ordinance.

2023 ACCOMPLISHMENTS

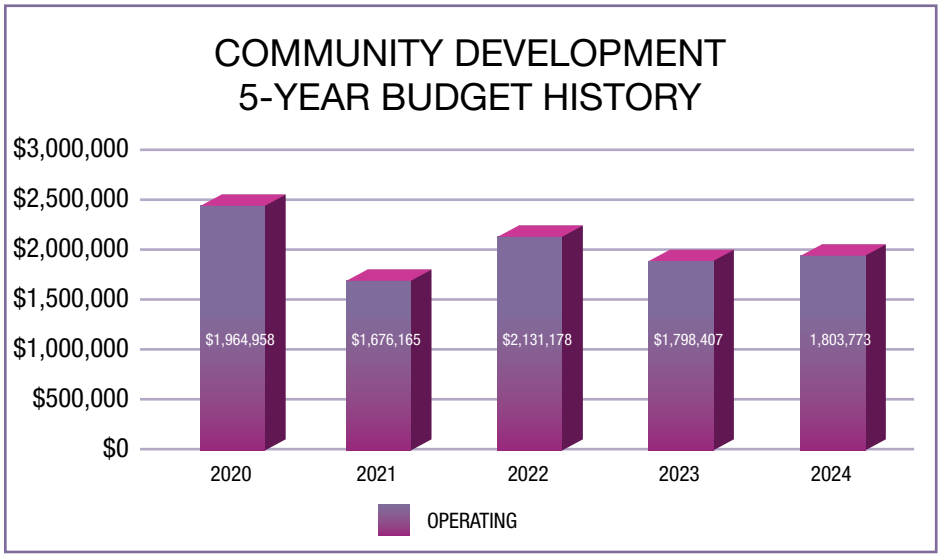
- Started the citywide safe streets program with a dedicated program manager. The program completed several community outreach events and implemented its first three quick-build projects, the Vanderlyn sidewalk, the Brook Run Park crosswalk and the Dunwoody Elementary crosswalk narrowing.
- Completed the first citywide Road Safety Action Plan that applies a safe system approach and will help the City apply for federal transportation safety grants.
- Submitted recertification materials for the Atlanta Regional Commission's Green Communities program. Recertification is mandatory every four years. We received the Gold status award.
- Jointly with the Sustainability Committee supporting a graduate-level class measuring the City's environmental footprint.
- Received a grant for a trail segment, replacing a non-accessible pedestrian connection between two neighborhoods.
- Created legislation to allow controlled medical cannabis dispensaries in the City.
- Completed and adopted the Trail Master Plan, jointly drafted with the PATH Foundation
- Launched a dashboard of sustainability efforts that shows completion of action items included in the City's Sustainability Plan.
- Completed the one-year update of City's sign code. The update provides a pathway for more flexible signage in master-planned developments.
- The High Street's buildout is getting closer. Occupancy is expected in phases starting in the beginning of 2024.
- Campus 244 is progressing successfully. Initial move-ins are expected in 2024.
- The QuikTrip gas station and the last remaining retail building at Perimeter Marketplace have opened.
- Received and processed 1,515 permit applications.
- Completed 4,822 inspections on active construction permits.
- Received and investigated 459 code enforcement complaint. Issued 17 citations for code violations.
- Removed 1,426 signs from the right-of-way.

COMMUNITY DEVELOPMENT

2024 GOALS AND OBJECTIVES

- Start work on the 2055 Comprehensive Plan.
- Begin the rewrite of a Unified Development Ordinance.
- Maintain Gold status for the ARC Green Communities certification.
- Successfully open the High Street development as a town center for Dunwoody.
- Successfully transition to the Central Square permitting system.
- Start implementation of the Road Safety Action Plan and implement additional quick-build projects.





Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	204,402	399,973	399,973	384,740
Purchased/Contracted Services	2,341,852	1,384,300	1,384,300	1,650,760
Supplies and Materials	9,861	19,500	19,500	13,500
Total	**2,556,115**	**1,803,773**	**1,803,773**	**2,049,000**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	148,266	271,480	271,480	277,800
512100.00 - Group Insurance	22,466	66,540	66,540	43,250
512300.00 - Medicare	2,057	3,937	3,937	4,030
512400.00 - Retirement	25,442	46,696	46,696	47,780
512400.01 - 401a Match	5,893	10,859	10,859	11,110
512700.00 - Worker's Compensation	278	461	461	770
521100.01 - Official/Admin Svcs	2,235,284	1,215,300	1,215,300	1,018,795
521200.00 - Professional Services	27,704	20,000	20,000	500,000
521200.01 - Prof Svcs-Legal	-	20,000	20,000	20,000
521300.00 - Technical Services	63,347	59,000	59,000	67,500
522200.00 - Repairs & Maintenance	4,658	26,000	26,000	465
522300.00 - Rentals	1,481	-	-	-
523100.01 - Insurance Claims	-	10,000	10,000	10,000
523200.00 - Communications	2,053	1,000	1,000	2,000
523300.00 - Advertising	4,993	15,000	15,000	15,000
523400.00 - Printing & Binding	314	6,500	6,500	5,000
523500.00 - Travel	409	-	-	2,000
523600.00 - Dues & Fees	681	3,000	3,000	3,000
523700.00 - Education & Training	928	8,500	8,500	7,000
531100.00 - Supplies	9,317	15,000	15,000	10,000
531270.00 - Gasoline	47	500	500	-
531300.00 - Food	219	2,000	2,000	2,000
531400.00 - Books & Periodicals	164	1,000	1,000	500
531600.00 - Small Equipment	113	1,000	1,000	1,000
Total	**2,556,115**	**1,803,773**	**1,803,773**	**2,049,000**

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	Actual FY 2022	Actual FY 2023 (Sep 2023)
Number of plans received for review	1,138	2,450	1,892	1,766	1,289
Number of inspections requested	3,555	3,561	6,340	6,869	4,120
Number of permits issued	1,240	1,332	1,475	1,411	1,009
Number of new code compliance complaints	429	613	361	592	402

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 2023 Budget	$456,114
FY 2024 Adopted Budget	$456,760
Change from PY Budget	$646
Reason(s) for Change	No significant changes noted.

2023 ACCOMPLISHMENTS

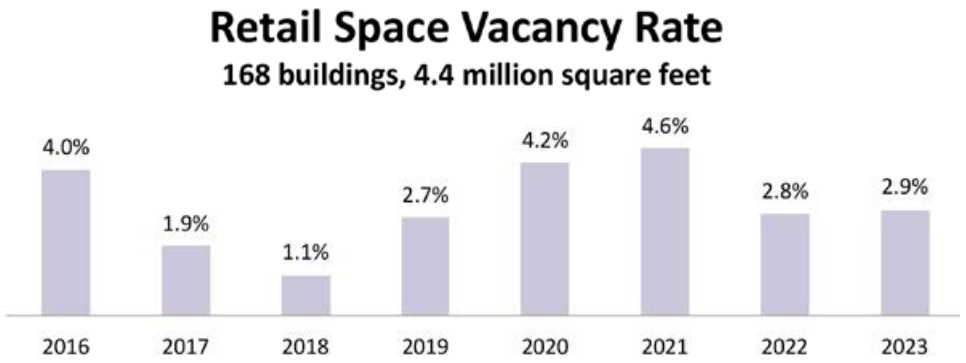
- Held over 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- Partnered with TiE Atlanta to host over two dozen entrepreneur workshops and networking events in Dunwoody.
- The Dunwoody Art Commission approved 23 pieces of public art, continued the annual Storefront Art Exhibit in partnership with Dunwoody High School Students, and wrapped 10 traffic signal boxes as part of the Greenlight Art Project.
- Marketing Partnerships:
  - Coordinated with the Perimeter CID to publish the Atlanta Business Chronicle's Central Perimeter Market Report.
  - Worked with Sandy Springs and Perimeter CID to publish the Perimeter Gide in Atlanta Magazine
  - Worked with Sandy Springs, Brookhaven and Perimeter CID to host the annual BisNow commercial real estate conference.
  - Worked with the Communications Department to Host Ribbon Cuttings for Local Businesses.

2024 GOALS AND OBJECTIVES

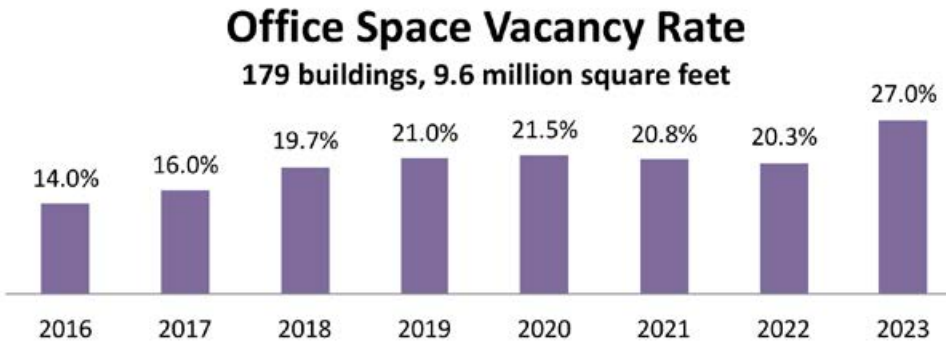
- Host 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- Expand Public Art within the City in partnership with the Dunwoody Art Commission and community partners.
- Implement the Entrepreneurship and Innovation Strategy.
- Update the Economic Development Strategy for the City in preparation of the City's Comprehensive Plan Update.
- Work with the Dunwoody Development Authority to implement redevelopment projects within the Dunwoody Village and Georgetown commercial districts.

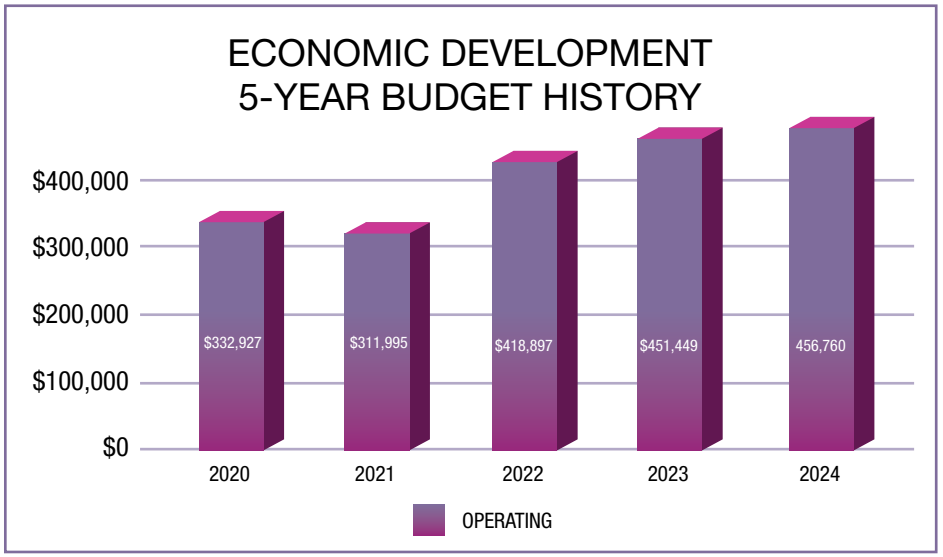


Retail Space Inventory and Vacancy Rate			
Year	# of buildings	Millions of Square Feet	Vacancy Rate
2016	154	4.44	4.0%
2017	158	4.49	1.9%
2018	163	4.76	1.1%
2019	166	4.50	2.7%
2020	168	4.50	4.2%
2021	168	4.40	4.6%
2022	172	4.50	2.8%
2023	177	4.50	2.9%



Office Space Inventory and Vacancy Rate			
Year	# of buildings	Millions of Square Feet	Vacancy Rate
2016	182	8.65	14.0%
2017	182	8.65	16.0%
2018	182	8.65	19.7%
2019	181	8.40	21.0%
2020	181	9.50	21.5%
2021	179	9.60	20.8%
2022	177	10.00	20.3%
2023	176	10.10	27.0%





Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
Personnel Services	322,025	353,714	353,714	366,360
Purchased/Contracted Services	87,658	101,200	101,200	89,200
Supplies and Materials	5,033	1,200	1,200	1,200
Transfers Out	-	-	-	-
Total	**414,716**	**456,114**	**456,114**	**456,760**

Account	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
511100.00 - Regular Salaries	216,837	233,792	233,792	239,310
512100.00 - Group Insurance	54,563	66,031	66,031	71,800
512300.00 - Medicare	3,002	3,391	3,391	3,470
512400.00 - Retirement	38,122	40,212	40,212	41,160
512400.01 - 401a Match	8,656	9,353	9,353	9,570
512700.00 - Worker's Compensation	845	935	935	1,050
521200.00 - Professional Services	47,718	50,000	50,000	50,000
521300.00 - Technical Services	9	-	-	-
523200.00 - Communications	22	-	-	-
523300.00 - Advertising	26,927	36,000	36,000	31,000
523400.00 - Printing & Binding	-	-	-	-
523500.00 - Travel	87	1,200	1,200	1,200
523600.00 - Dues & Fees	12,195	10,000	10,000	5,000
523700.00 - Education & Training	700	4,000	4,000	2,000
531100.00 - Supplies	2,374	-	-	-
531300.00 - Food	2,551	1,200	1,200	1,200
531600.00 - Small Equipment	108	-	-	-
611960.00 - Transfer Out to URA	-	-	-	-
	414,716	**456,114**	**456,114**	**456,760**

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	Actual FY 2022	Actual FY 2023 (Sep 2023)
Number of new jobs reported	1,215	1,787	687	3,980	444
Capital investments announced	$45M	$197M	$54M	$73M	$17M

CONTINGENCY AND DEBT SERVICE*

Account	Account *	2022 Actual	2023 Prorata Based on YTD	2023 As Amended	2024 Approved
100 - General Fund	579000.00 - Contingency	37,200	46,565	46,565	100,000
100 - General Fund	611405.00 - Transfers Out to Debt	1,175,197	1,255,020	1,255,020	1,301,585
		1,212,397	**1,301,585**	**1,301,585**	**1,401,585**

The Contingency fund accounts for funds to accommodate unexpected operational changes, legeslative impacts, or other economic events affecting the city's operations that are unanticipated at the time the budget was prepared.






LOVE



SECTION 6

LONG RANGE PLANS

OPERATING

Annually during the Budget Process, the City of Dunwoody's Finance Department considers the impact of decisions made in the current budget to long range planning. During this process, assumptions are made about future years based on historical trends, property assessments performed by Dekalb County, meetings with Department Heads and other resources. This process gives us an opportunity to consider the financial implications of the current budget and its impact on future planning.

The Finance Department administers financial policies within which the government's finances are maintained. These policies address fund balances, the use of one-time revenues, issuance of debt, purchasing and procurement, cash and investment management, and accounting practices. In totality, these policies formulate the core criteria for which internal evaluations occur. The Finance Department also engaged an independent auditor to evaluate the City's internal control structure and recommend improvements to our structure.

Assumptions:

When those factors are combined, the City has some critical thinking ahead. Below is the revenue and expenditure forecast using the following criteria:

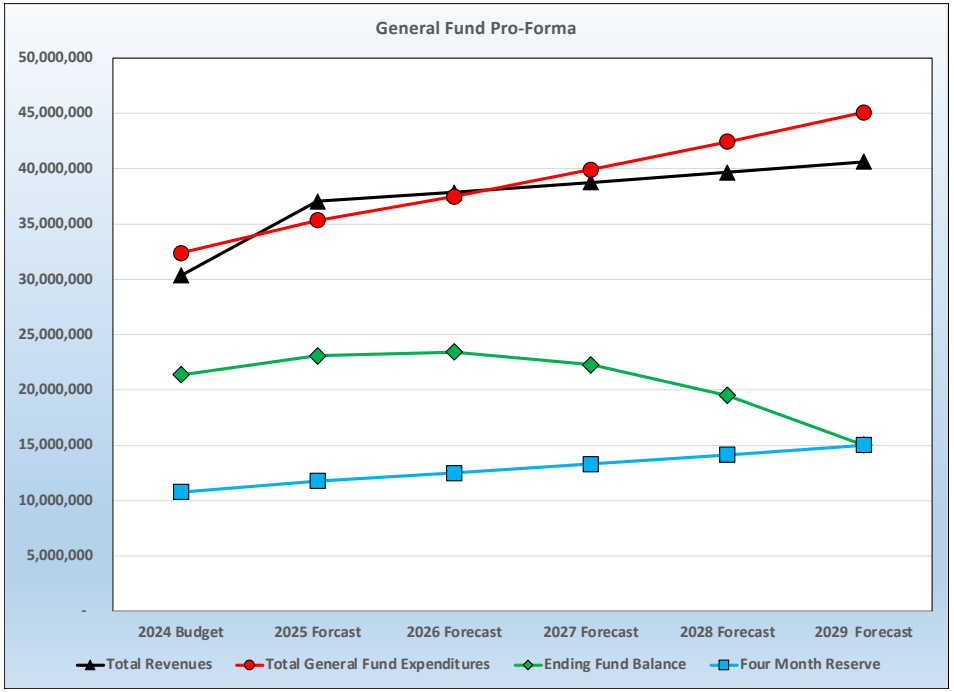
- The tax digest grows at 3% a year for the next five years, instead of the average of 6.8% as it has since COVID started. Most of this conservatism is due to the office revaluations expected in the next few years.
- All other revenue grows at 1.6% a year. Most of the city's revenue sources are not the type that grow with inflation.
- Pay increases starting in 2025 are limited to 4% a year and health care limited to 10% a year.
- Additional operations are limited to $500,000 a year starting in 2025. Staff feels this scenario could be moved up based upon current demands.

Summary:

The City has planned for the future by maintaining a high level of reserves. Throughout COVID and the post-COVID economy, the City has not had to use the General Fund reserves to maintain operations. This feat was done while having the lowest aggregate property tax rate in Dekalb County.

The FY 2023 General Fund Budget currently has 9 months reserved fund balance which is more than double the required 4 months.

The City's conservative reserve policy has allowed the city to maintain services throughout the past years while increasing public safety and police pay significantly above inflation. Those efforts have taken up most of all new available revenue funding. This has started to put pressure on services such as code enforcement, parks, and public works as the current residents of the city expect a higher level of services.

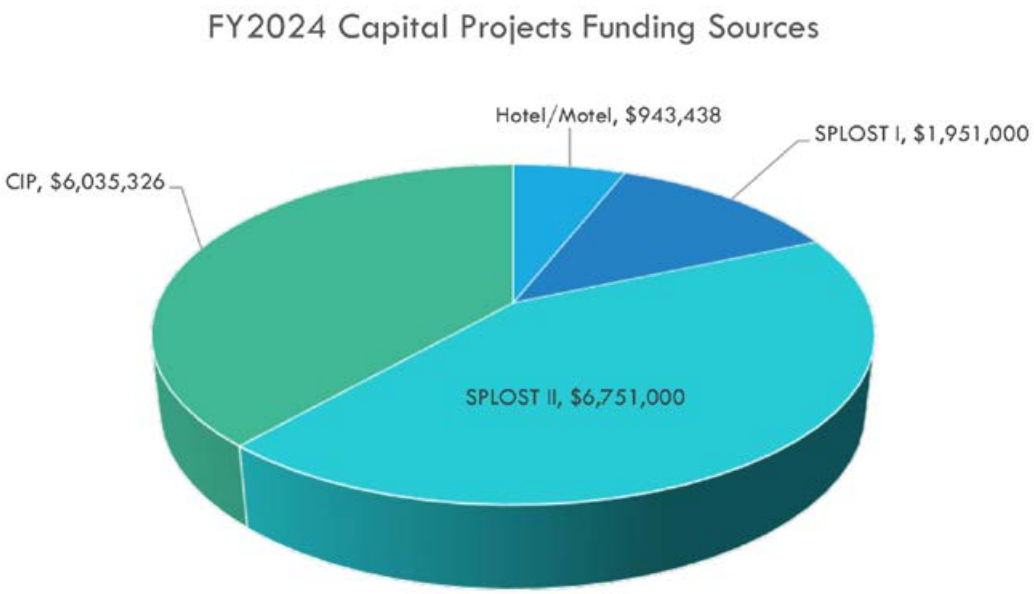


CAPITAL

A major capital project generally is defined as an expenditure that has an expected useful life of more than three 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, land acquisitions, and vehicles. Major capital projects will be budgeted in a Capital Improvement Fund along with all identified funding resources. With the involvement of the responsible departments, the Finance Department prepared the capital budget in conjunction with the operating budget.

TOTAL CAPITAL PROJECTS BUDGET / BUDGET FY 2024

	FUNDING SOURCE				
	Hotel/Motel	SPLOST I	SPLOST II	CIP	TOTAL
FACILITIES		$26,610	$31,930		$58,540
PUBLIC SAFETY		$266,120	$1,359,820	$500,000	$2,125,940
PUBLIC WORKS	$743,438	$1,631,660	$5,218,340	$1,235,326	$8,828,764
PARKS	$200,000	$26,610	$140,910	$4,100,000	$4,467,520
INFORMATION TECHNOLOGY				$200,000	$200,000
TOTAL	**$943,438**	**$1,951,000**	**$6,751,000**	**$6,035,326**	**$15,680,764**

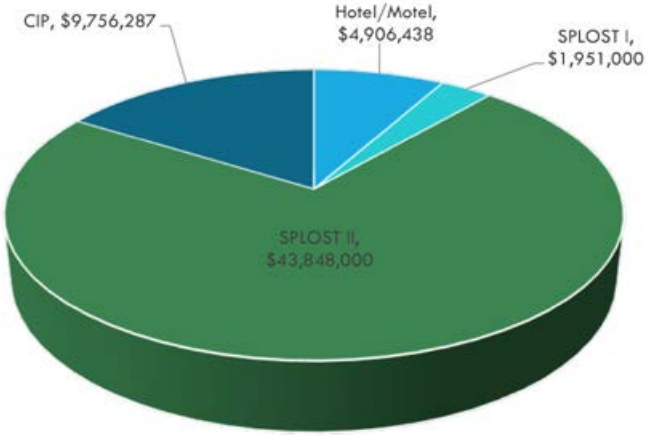




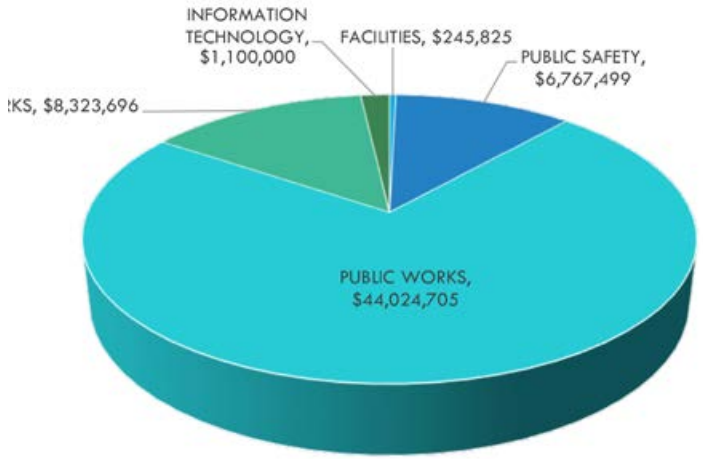
TOTAL CAPITAL PROJECTS BUDGET / BUDGET FY 2024 - 2028

	FUNDING SOURCE				
	Hotel/Motel	SPLOST I	SPLOST II	CIP	TOTAL
FACILITIES		$26,610	$219,215		$245,825
PUBLIC SAFETY		$266,120	$5,980,185	$521,194	$6,767,499
PUBLIC WORKS	$4,106,438	$1,631,660	$36,670,901	$1,615,706	$44,024,705
PARKS	$800,000	$26,610	$977,699	$6,519,387	$8,323,696
INFORMATION TECHNOLOGY				$1,100,000	$1,100,000
TOTAL	**$4,906,438**	**$1,951,000**	**$43,848,000**	**$9,756,287**	**$60,461,725**

BUDGET FY 2024 - 2028 CAPITAL PROJECTS FUNDING SOURCES



BUDGET FY 2024 - 2028 CAPITAL PROJECTS EXPENSE CATEGORIES



The FY2024 Five Year Plan covers fiscal years 2024 - 2028. The Five Year plan is used as a financial tool for decision making. It helps the city develop strategies for long-term sustainability of government services, objectives, and financial challanges. The city will prepare a 5-year capital project plan (CIP) which will update annually. This plan will assist in the planning and financing of capital projects.

The FY2024 to FY2028 budget provides the status of active capital projects that are new or will continue from the previous fiscal year. It is based on the FY2023 projected, roll-forward balance plus any additional funding. For FY2024 to FY2028, the forecasted capital projects projected expenditure amount totals $60.5M, and the funding by source is depicted on the next few pages.

HOTEL MOTEL FUND - CAPITAL PROJECTS BUDGET - FUND 275 / FY2024 TO FY2028 - REVENUE

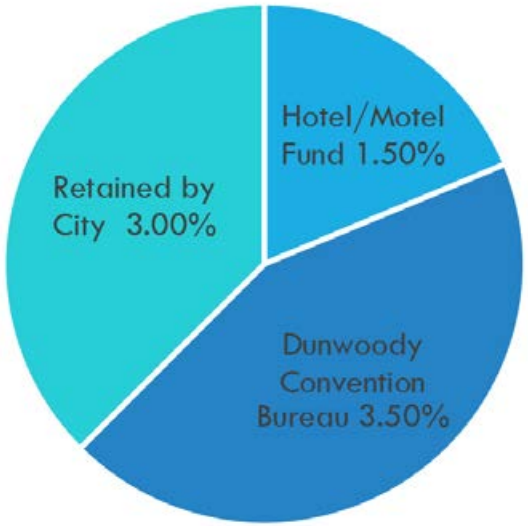
Type	PY BUDGET	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Hotel/Motel Tax		943,438	962,000	981,000	1,000,000	1,020,000	5,653,563
Interest Revenue		-	-	-	-	-	-
Fund Balance		-	-	-	-	-	60,000
Total		**943,438**	**962,000**	**981,000**	**1,000,000**	**1,020,000**	**5,713,563**

Proj #	Project	PY Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total	Actual to Date as of 6/30/23	Remaining Budget
PUBLIC WORKS:										
P1B	Ash Dun Multi-Use Path P1	978,125	-	-	-	-	-	1,078,125	284,332	793,793
P1C	Ash Dun Multi-Use Path P2	1,649,500	943,438	762,000	781,000	800,000	1,020,000	6,205,938	393,694	5,812,245
P1D	Path Connection to Central Parkway	250,000	(200,000)	-	-	-	-	50,000	41,868	8,132
P1D	Westside Connector Trail & MARTA	-	-	-	-	-	-	147,125	-	147,125
Subtotal - Public Works:		**2,877,625**	**743,438**	**762,000**	**781,000**	**800,000**	**1,020,000**	**7,481,188**	**719,894**	**6,761,294**
PARKS:										
20A	PCMS Football Field Light	159,200	-	-	-	-	-	159,200	159,200	-
P2E	Perimeter Center E Improvements *	249,300	-	-	-	-	-	249,300	145,180	104,120
	Water Feature	130,000	-	-	-	-	-	130,000	-	130,000
P2F	Dunwoody Sign	-	-	-	-	-	-	250,000	-	250,000
23D	Womack Road Ceramic Mural	-	-	-	-	-	-	60,000	-	60,000
	Connect Dunwoody Placemaking Plan	-	200,000	200,000	200,000	200,000	-	800,000	-	800,000
Subtotal - Parks		**538,500**	**200,000**	**200,000**	**200,000**	**200,000**	**-**	**1,648,500**	**304,380**	**1,344,120**
Total Expenditures Budget		**3,416,125**	**943,438**	**962,000**	**981,000**	**1,000,000**	**1,020,000**	**9,129,688**	**1,024,274**	**8,105,414**

* Perimeter Center East Improvements (Proj # P2E) construction to be funded in Fund 230 - ARPA

The Hotel/Motel Fund accounts for occupancy tax collections from area hotels and motels. The purpose of this tax is to promote conventions, tourism, and trade shows with a percentage going towards projects allowed by state law. The current tax rate is 8%.

The FY2024 Budget totals $943K with Hotel/Motel Tax as the revenue source. The Hotel/Motel capital projects include phase II of the Ashford-Dunwoody Multi-Use Path as well as the Connect Dunwoody Placemaking Plan.



HOTEL/MOTEL PROJECT DESCRIPTIONS

FUND	PROJECT	HOTEL/MOTEL PROJECT DESCRIPTIONS
Hotel / Motel	Ashford Dunwoody Multi-Use Path	The ceremonial groundbreaking for Phase I from Hammond Drive to Perimeter Center West was held on March 14, 2023. This is the first segment of the overall project which calls for separated pedestrian and bicycle facilities along Ashford Dunwoody Road between Hammond Drive and Mount Vernon Road. These improvements will help connect the office communities with the commercial businesses and residents along the Ashford Dunwoody Road corridor. Extending non-motorized transportation options in the Perimeter area will increase the geographic reach of the Dunwoody MARTA station. These pathways are one of the ways the City is meeting the "the last mile" connectivity challenge in this critical job center, which employs more than 125,000 people. Phase 1 will include a two-way, raised bicycle path (also known as a cycle track), a wider sidewalk, new pedestrian streetlights, and landscaping along Ashford Dunwoody Road in front of Perimeter Mall from Hammond Drive north to Perimeter Center West, where it will connect with a section that has already been built in front of the Lazy Dog Restaurant & Bar. The developer built this part of the path last year as part of its rezoning agreement. The cycle track will be separated from the roadway by a wide landscape buffer. Most of the existing trees will be retained, and new oak trees will be planted to replace the oak trees that require removal for the project. This project is included in the City's transportation plan and aligns with the current draft of the Dunwoody Trail Master Plan, which is being developed in partnership with the PATH Foundation. Most of the $1.5 million construction cost will be split 50/50 between the City and PCIDs. Decorative pavers, posts, benches, and trash cans will be fully funded by PCIDs. The City's share of the cost will be funded through hotel/motel taxes. The Ashford Dunwoody Path has been split into phases for funding purposes. Future phases of the project will connect north to Mt. Vernon Road. This stretch of the path includes another recently-completed section in front of Perimeter Marketplace between Meadow Lane Road and Ashwood Parkway. This section was also built by the developer.
Hotel / Motel	Connect Dunwoody Placemaking Plan	Implementation of the Connect Dunwoody Placemaking Plan Phase I Projects. Phase I included six projects and two have been implemented: Two Bridges Park & Phase I of the Ashford Dunwoody Trail. Remaining Phase Phase I projects include: Flyover Bridge Park, Westside Connector Trail, Perimeter Park @ Dunwoody MARTA Station - North Plaza, and Phase II of the Ashford Dunwoody Trail.

SPLOST I FUND - 320 / BUDGET FY2024 TO FY2028 - REVENUE

Type	PY Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
SPLOST Revenues	32,383,523	1,950,000	-	-	-	-	41,633,523
Interest Revenue	4,000	1,000	-	-	-	-	6,000
Fund Balance	1,621,088	-	-	-	-	-	1,621,088
Total	**34,008,611**	**1,951,000**	**-**	**-**	**-**	**-**	**43,260,611**

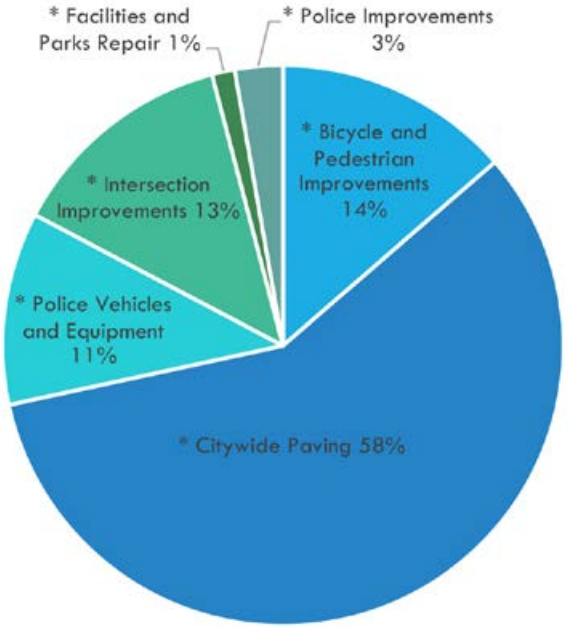
SPLOST I FUND - 320 / BUDGET FY2024 TO FY2028 - EXPENDITURE

Proj #	Project	PY Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total Budget	Actual to Date as of 6/30/23	Remaining Budget
RESURFACING:										
SP1-1801	Road Resurfacing SPLOST	14,746,990	1,631,660	-	-	-	-	19,128,650	15,041,501	4,087,149
PEDESTRIAN IMPROVEMENTS:										
SP1-1802/SP5	Dunwoody Club Sidewalks	265,326	-	-	-	-	-	265,326	265,326	-
SP1-1806	Crosswalk Improvements - Mt Vernon Rd @ N Peachtree Rd & Dunwoody Club Dr @ Happy 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	968,078	-	-	-	-	-	968,078	953,771	14,307
SP1-1812	N Shallowford SW @ Peeler	293,159	-	-	-	-	-	293,159	293,159	-
SP1-1814	Mt Vernon Road Corridor	300,000	-	-	-	-	-	300,000	71,070	228,930
SP1-1815	Mt Vernon Place Sidewalks	191,103	-	-	-	-	-	191,103	191,103	-
SP1-1816	Winters Chapel Multi-Use	1,372,455	-	-	-	-	-	1,822,455	1,201,130	621,325
SP1-1817	Pedestrian Crossing Improvements/Crosswalk Lighting	100,000	-	-	-	-	-	100,000	70,575	29,425
SP1-1818	Tilly Mill Sidewalk - Peeler to West Madison sidewalk	445,000	-	-	-	-	-	445,000	67,160	377,840
SP1-1819	Sidewalk- Oakpointe Pl. on Cham. Dun. to City Limt on Dun. Rd.	672,000	-	-	-	-	-	672,000	309,197	362,803
SP1-1820	Perimeter Center East NB @ P.C. Ext. - sidewalk	78,896	-	-	-	-	-	78,896	78,896	-
SP1-1821	Vermack Rd- Vanderlyn to Womack ADA Improvements	500,000	-	-	-	-	-	1,000,000	64,374	935,626
SP1-1822	Olde Village Run - sidewalk	314,662	-	-	-	-	-	314,662	314,662	-
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	250,000	-	-	-	-	-	250,000	41,632	208,368
SP1-1825	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	750,000	-	-	-	-	-	1,650,000	44,965	1,605,035
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	160,000	-	-	-	-	-	160,000	62,211	97,789
SP1-1832	N. Shallowford Rd Shared Use Path	200,000	-	-	-	-	-	200,000	-	200,000
SP1-1833	Old Spring House Lane Path-Chamblee Dun to Georgetown Sq	300,000	-	-	-	-	-	800,000	39,596	760,404
SP1-1834	Happy Hollow Rd Sidewalk- Dun. Club to Fontainebleau	149,000	-	-	-	-	-	149,000	14,168	134,832
SP1-1837	Ridgeview Road South Sidewalk Gap	40,000	-	-	-	-	-	40,000	62,744	(22,744)
SP1-1838	Womack - Cambridge to Vermack	-	-	-	-	-	-	20,000	-	20,000
SP1-1839	Dunwoody Village Street Grid - Regency	-	-	-	-	-	-	600,000	-	600,000
SP1-1840	Peeler Road - Lakeside Dr to Tilly Mill Road	-	-	-	-	-	-	20,000	4,790	15,210
SP1-1841	Perimeter Center West Pedestrian Beacon	-	-	-	-	-	-	25,000	-	25,000
SP1-1842	North Peachtree Road Pedestrian Beacon at Chesnut	-	-	-	-	-	-	25,000	-	25,000
SP1-1843	Chamblee Dunwoody Rd- Spalding Dr to Oakpointe Pl	-	-	-	-	-	-	20,000	4,675	15,325
SP1-1844	Peeler Rd sidewalk from Huntington Hall to Equestrian Way	-	-	-	-	-	-	20,000	1,600	18,400
SP1-1845	53 Perimeter Center East Sidewalk Gap	-	-	-	-	-	-	20,000	4,675	15,325
SP1-1846	Georgetown Trail	-	-	-	-	-	-	20,000	-	20,000
SP1-1847	Dunwoody Club Dr- Mill Shire Ln to Bend Creek Rd	-	-	-	-	-	-	20,000	10,716	9,284
SP1-1848	Dunwoody Village Parkway Sidewalk Extensions	-	-	-	-	-	-	250,000	-	250,000
INTERSECTIONS:										
SP1-1811	C. Dunwoody @ Spalding Dr Intersection	1,900,000	-	-	-	-	-	1,900,000	1,750,614	149,386
SP1-1828	Chamblee Dunwoody Road at Womack Road	1,972,467	-	-	-	-	-	1,972,467	1,698,533	273,934
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	300,000	-	-	-	-	-	400,000	226,629	173,372
SP1-1805	Roberts Drive Improvements for New Austin Elementary	522,548	-	-	-	-	-	522,548	522,548	-
SP1-1835	Chamblee Dunwoody @ Peeler	100,000	-	-	-	-	-	195,000	-	195,000
CORRIDOR PROJECTS:										
SP1-1803	Road Resurfacing - Georgetown Gateway	700,000	-	-	-	-	-	700,000	-	700,000
SP1-1829	Chamblee Dunwoody Corridor-Dunwoody Village	450,000	-	-	-	-	-	450,000	-	450,000
OTHER PROJECTS:										
SP1-1809	Traffic Calming	25,000	-	-	-	-	-	25,000	950	24,050
SP1-1813	Westside Connector	100,000	-	-	-	-	-	100,000	-	100,000
SP1-1830	Chamblee Dunwoody Bridge	117,700	-	-	-	-	-	167,700	37,200	130,500
SP1-1836	Jett Ferry Gateway Area Concept	20,000	-	-	-	-	-	20,000	13,795	6,205
	Total Transportation Improvement Projects:	**28,876,217**	**1,631,660**	**-**	**-**	**-**	**-**	**36,892,877**	**23,734,348**	**13,158,529**
PUBLIC SAFETY FACILITIES AND RELATED CAPITAL EQUIPMENT PROJECTS:										
SP2-1801	Police Vehicles	1,835,920	266,120	-	-	-	-	2,664,945	1,785,425	879,520
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	493,099	(78,682)
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	-	-	-	-	-	273,690	268,902	4,788
SP2-1809	Taser Replacements	230,405	-	-	-	-	-	230,405	46,080	184,325
	Total Public Safety Facilities and Related Capital Equipment Projects:	**4,332,394**	**266,120**	**-**	**-**	**-**	**-**	**5,314,514**	**3,861,622**	**1,452,892**
REPAIRS OF CAPITAL OUTLAY PROJECTS:										
SP3-1801	Facilities Repairs and Maintenance	385,000	26,610	-	-	-	-	511,610	192,272	319,338
SP7-1801	Parks Repairs and Maintenance	415,000	26,610	-	-	-	-	541,610	168,439	373,171
	Total Repairs of Capital Outlay Projects:	**800,000**	**53,220**	**-**	**-**	**-**	**-**	**1,053,220**	**360,711**	**692,509**
Total Expenditures Budget		**34,008,611**	**1,951,000**	**-**	**-**	**-**	**-**	**43,260,611**	**27,956,680**	**15,303,931**

SPLOST I FUND - 320 / BUDGET FY2024 TO FY2028 - EXPENDITURE

SPLOST was enacted in Georgia in 1985, which authorizes a 1% sales tax for the fundng of capital projects and improvements. SPLOST I was approved by voters November 2017 and will expire in March 2024. SPLOST I provides funding for capital projects and other improvements. 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 FY2024 budget for SPLOST I is $1.9M with the 1% special purpose local option sales tax and interest earnings as the revenue source. The SPLOST I major projects include road resurfacing projects. With the remaining going towards police vehicles and the maintenance of parks and facilities.



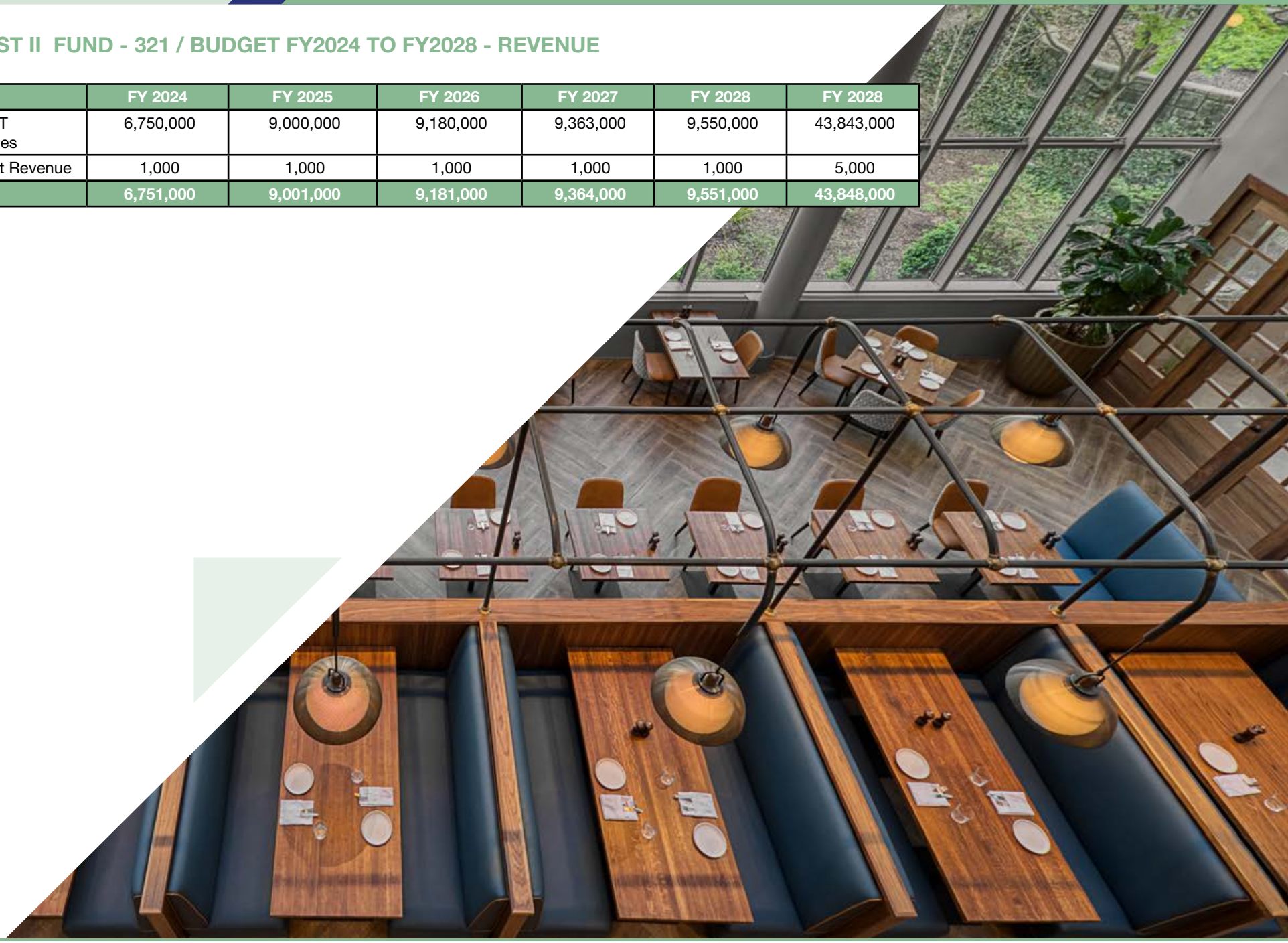
Some of SPLOST I major spending included:	
* Bicycle and Pedestrian Improvements	14%
* Citywide Paving	58%
* Police Vehicles and Equipment	11%
* Intersection Improvements	13%
* Facilities and Parks Repair	1%
* Police Improvements	3%

2024 SPLOST I PROJECT DESCRIPTIONS

Proj ID	Type	Project Description
Resurfacing:		
SP1-1801	Road Resurfacing SPLOST	The 2018 pavement assessment found that many streets in the city are in poor to fair condition and the overall condition of the streets will continue to deteriorate at an accelerated rate without maintenance or reconstruction. This funding is recommended in the city's pavement management program to maintain the backlog of roads that need paving at an acceptable level.
	Total Transportation Improvement Projects:	
Public Safety Facilities and Related Capital Equipment Projects:		
SP2-1801	Police Vehicles	Funding for police vehicles which includes 3 Administrative Ford Explorers and 9 Ford Explorer Hybrid Patrol Vehicles.
	Total Public Safety Facilities and Related Capital Equipment Projects:	
Repairs of Capital Outlay Projects:		
SP3-1801	Facilities Repairs and Maintenance	Facilities Repairs and Maintenance to complete repairs and preventive maintenance
SP7-1801	Parks Repairs and Maintenance	Parks Repairs and Maintenance to optimize parks upkeep and preventive maintenance schedules

SPLOST II FUND - 321 / BUDGET FY2024 TO FY2028 - REVENUE

Type	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2028
SPLOST Revenues	6,750,000	9,000,000	9,180,000	9,363,000	9,550,000	43,843,000
Interest Revenue	1,000	1,000	1,000	1,000	1,000	5,000
Total	**6,751,000**	**9,001,000**	**9,181,000**	**9,364,000**	**9,551,000**	**43,848,000**



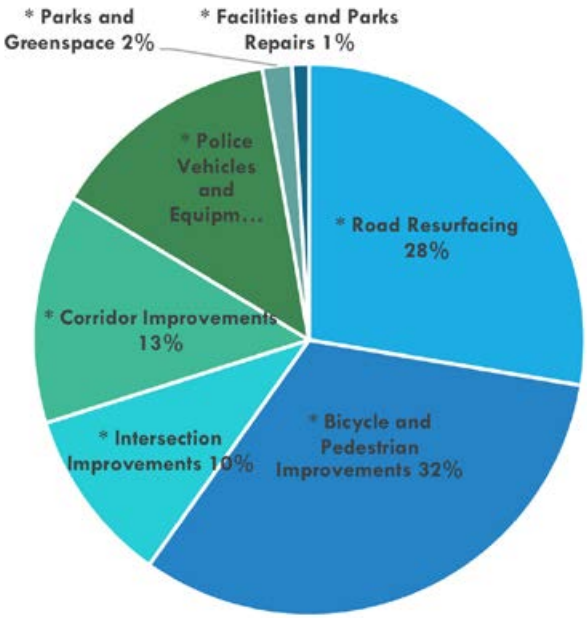
SPLOST II FUND - 321 / BUDGET FY2024 TO FY2028 - EXPENDITURE

Proj #	Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total Budget
RESURFACING:							
SP1-1801	Road Resurfacing SPLOST	1,118,340	2,750,000	2,750,000	2,750,000	2,750,000	12,118,340
PEDESTRIAN IMPROVEMENTS:							
SP1-1814	Mt Vernon Road Corridor	-	-	1,049,000	850,000	2,150,000	4,049,000
SP1-1818	Tilly Mill Sidewalk - Peeler to West Madison sidewalk	-	-	-	-	625,000	625,000
SP1-1825	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	400,000	-	-	-	-	400,000
SP1-1832	N. Shallowford Rd Shared Use Path	-	325,000	2,674,480	-	-	2,999,480
SP1-1834	Happy Hollow Rd Sidewalk- Dun. Club to Fontainebleau	-	914,000	-	-	-	914,000
SP1-1838	Womack - Cambridge to Vermack	-	100,000	-	-	550,000	650,000
SP1-1841	Perimeter Center West Pedestrian Beacon	200,000	-	-	-	-	200,000
SP1-1842	North Peachtree Road Pedestrian Beacon at Chesnut	225,000	-	-	-	-	225,000
SP1-1845	53 Perimeter Center East Sidewalk Gap	50,000	1,000,000	-	-	-	1,050,000
SP1-1846	Georgetown Trail	-	-	-	250,000	1,254,000	1,504,000
	Ridgeview Rd North - road widening and sidewalk	50,000	-	300,000	-	-	350,000
	Winters Chapel Path Phase 2- Charmant to Peeler	450,000	500,000	-	-	-	950,000
	Mount Vernon Road Path-Village to Vermack	-	200,135	-	-	-	200,135
SP1-1821	Vermack Rd- Vanderlyn to Womack ADA Improvements	-	-	-	-	-	1,000,000
SP1-1822	Olde Village Run - sidewalk	-	-	-	-	-	314,662
SP1-1823	Vermack Rd- Parliament Way to Vermack Swim Tennis sidewalk	-	-	-	-	-	250,000
SP1-1824	Tilly Mill Shared Use Path- Mt. Vernon Pl. to Womack	-	-	-	-	-	250,000
SP1-1825	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	-	-	-	-	-	1,650,000
SP1-1826	Dunwoody Elementary School Path to Village North Court	-	-	-	-	-	100,000
SP1-1831	Dunwoody Park Gap at Dunwoody Park North	-	-	-	-	-	160,000
SP1-1832	N. Shallowford Rd Shared Use Path	-	-	-	-	-	200,000
SP1-1833	Old Spring House Lane Path-Chamblee Dun to Georgetown Sq	-	-	-	-	-	800,000
SP1-1834	Happy Hollow Rd Sidewalk- Dun. Club to Fontainebleau	-	-	-	-	-	149,000
SP1-1837	Ridgeview Road South Sidewalk Gap	-	-	-	-	-	40,000
SP1-1838	Womack - Cambridge to Vermack	-	-	-	-	-	20,000
SP1-1839	Dunwoody Village Street Grid - Regency	-	-	-	-	-	600,000
SP1-1840	Peeler Road - Lakeside Dr to Tilly Mill Road	-	-	-	-	-	20,000
SP1-1841	Perimeter Center West Pedestrian Beacon	-	-	-	-	-	25,000
SP1-1842	North Peachtree Road Pedestrian Beacon at Chesnut	-	-	-	-	-	25,000
SP1-1843	Chamblee Dunwoody Rd- Spalding Dr to Oakpointe Pl	-	-	-	-	-	20,000
SP1-1844	Peeler Rd sidewalk from Huntington Hall to Equestrian Way	-	-	-	-	-	20,000
SP1-1845	53 Perimeter Center East Sidewalk Gap	-	-	-	-	-	20,000
SP1-1846	Georgetown Trail	-	-	-	-	-	20,000
SP1-1847	Dunwoody Club Dr- Mill Shire Ln to Bend Creek Rd	-	-	-	-	-	20,000
SP1-1848	Dunwoody Village Parkway Sidewalk Extensions	-	-	-	-	-	250,000
INTERSECTIONS:							
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	2,445,000	825,000	-	-	-	3,270,000
	Tilly Mill Road at Mount Vernon Place	-	-	1,000,000	-	-	1,000,000
	Chamblee Dunwoody at Vermack	50,000	-	-	196,470	-	246,470
CORRIDOR PROJECTS:							
SP1-1829	Chamblee Dunwoody Corridor-Dunwoody Village	-	-	-	3,900,000	794,476	4,694,476
OTHER PROJECTS:							
SP1-1830	Chamblee Dunwoody Bridge	230,000	995,000	-	-	-	1,225,000
	Total Transportation Improvement Projects:	**5,218,340**	**7,609,135**	**7,773,480**	**7,946,470**	**8,123,476**	**36,670,901**
PUBLIC SAFETY FACILITIES AND RELATED CAPITAL EQUIPMENT PROJECTS:							
SP2-1801	Police Vehicles	407,100	744,670	750,000	750,000	750,000	3,401,770
SP2-1803	Expand Video Surveillance	30,000	-	-	-	-	30,000
SP2-1804/SP4	In-Car Camera System Replacements	82,755	82,755	82,755	82,755	82,755	413,775
SP2-1806	Computer Replacements	212,000	-	-	-	-	212,000
SP2-1808	Police Equipment	327,965	319,675	325,000	325,000	325,000	1,622,640
	Video Wall for Real Time Crime Center	300,000	-	-	-	-	300,000
	Total Public Safety Facilities and Related Capital Equipment Projects:	**1,359,820**	**1,147,100**	**1,157,755**	**1,157,755**	**1,157,755**	**5,980,185**
PARKS/GREENSPACE/RECREATION							
	Parks/Greenspace/Recreation	108,980	162,375	162,375	162,375	162,379	758,484
	Total Repairs of Capital Outlay Projects:	**108,980**	**162,375**	**162,375**	**162,375**	**162,379**	**758,484**
REPAIRS OF CAPITAL OUTLAY PROJECTS:							
SP3-1801	Facilities Repairs and Maintenance	31,930	41,195	43,695	48,700	53,695	219,215
SP7-1801	Parks Repairs and Maintenance	31,930	41,195	43,695	48,700	53,695	219,215
	Total Repairs of Capital Outlay Projects:	**63,860**	**82,390**	**87,390**	**97,400**	**107,390**	**438,430**
Total Expenditures Budget		**6,751,000**	**9,001,000**	**9,181,000**	**9,364,000**	**9,551,000**	**43,848,000**

Notes: (1) - Budget assumes continuation of 1% Special Purpose Local Option Sales Tax beyond March 2024.

SPLOST II FUND - 321 / BUDGET FY2024 TO FY2028 - EXPENDITURE

SPLOST II 2024 - 2028 forecasted spending include:	
* Road Resurfacing	28%
* Bicycle and Pedestrian Improvements	32%
* Intersection Improvements	10%
* Corridor Improvements	13%
* Police Vehicles and Equipment	14%
* Parks and Greenspace	2%
* Facilities and Parks Repairs	1%





2024 SPLOST II PROJECT DESCRIPTIONS

Proj ID	Type	Project Description
Resurfacing:		
SP1-1801	Road Resurfacing SPLOST	The 2018 pavement assessment found that many streets in the city are in poor to fair condition and the overall condition of the streets will continue to deteriorate at an accelerated rate without maintenance or reconstruction. This funding is recommended in the city's pavement management program to maintain the backlog of roads that need paving at an acceptable level.
Pedestrian Improvements:		
SP1-1825	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	This segment of path would connect neighborhoods to the commercial node at Peeler Road and Winters Chapel and to Windwood Hollow Park. The funding request for 2023 is to fund the construction based on the most recent cost estimate. Additional funding will be needed in 2024 for lighting the path after it is constructed.
SP1-1841	Perimeter Center West Pedestrian Beacon	This project was identified based on a request from nearby property owners for a safer crossing of Perimeter Center West. A subsequent engineering study found that there are enough pedestrians crossing Perimeter Center West between the Terraces office building and Perimeter Mall to warrant a pedestrian hybrid beacon signalized crosswalk. The design will be completed in 2023 and the project costs are being split 50/50 with the PCID.
SP1-1842	North Peachtree Road Pedestrian Beacon at Chesnut	Several improvements are planned to enhance the safety of the school crossings in the vicinity of the school. The following improvements are designed to address crossing lengths, pedestrian visibility, driver awareness and the lack of crossing guards at several crossings with high traffic volumes: The city will consolidate the crosswalk directly in front of the school with the one at Brookhurst Drive into one new crossing at the carpool entrance with a crossing guard. A rapid flashing beacon (photo attached) to alert drivers will be added at the new crossing location.
SP1-1845	53 Perimeter Center East Sidewalk Gap	This project is included in the city's sidewalk improvement program and fills a gap of less than 1/2 mile in the sidewalk adjacent to 41 and 53 Perimeter Center East. The sidewalk is also on a MARTA bus route. Funding is requested in the 2023 budget to complete the design and cost estimates in anticipation of possible inclusion on a bond referendum to complete the city's sidewalk project list.
	Ridgeview Rd North - road widening and sidewalk	The City adopted a Sidewalk Improvement Plan that prioritized sidewalk projects that would fill in gaps in the City's sidewalk network and improve safety. The planned sidewalk project would at Ridgeview Rd North
	Winters Chapel Path Phase 2 - Charmant to Peeler	The project consists of a shared-use path along Winters Chapel Road between Charmant Place and Peeler Road in the cities of Dunwoody and Peachtree Corners. This project will connect to Phase I of the path which is currently under construction and to a shared-use path on Peeler Road which is currently in the design phase with construction funded for 2022.
Intersections:		
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	The city's transportation plan recommends turn lane, pedestrian and bicycle improvements on Mount Vernon Road at Tilly Mill Road. This section of roadway also needs to be repaved. The final design plans will be completed in 2022 and the city will be ready to begin acquiring the necessary easements and right of way.
	Chamblee Dunwoody @ Vermack	The Chamblee Dunwoody Road corridor from Peeler Road to Vermack Road is identified as a priority for improvements in the city's comprehensive transportation plan to relieve traffic congestion and improve pedestrian and bicycle facilities. The City Council's transportation plan review committee ranked this project as their highest priority project. This project would fill in gaps in the sidewalk and bicycle infrastructure between Vermack and Peeler Road. Due to the anticipated cost of the project the city may choose to seek federal funds for construction so additional design funds are requested to meet federal requirements.

2024 SPLOST II PROJECT DESCRIPTIONS

Proj ID	Type	Project Description
Other Projects:		
SP1-1830	Chamblee Dunwoody Bridge	"Background: The Georgia Department of Transportation (GDOT) is planning to replace the Chamblee Dunwoody Road bridge over I-285 as part of the project currently referred to as the I-285 Westbound Ramp Extension. The new bridge will have the same number of lanes on Chamblee Dunwoody Road as the existing bridge with a 10-foot sidewalk on the east side of road and a 12-foot wide shared use path on the west side. With Cotillion Drive and Savoy Drive becoming one-way roads, a return access lane connecting the two roads will also be added to the east side of the bridge. Plan: The planned bridge replacement provides an opportunity for the city to add enhancements to the new bridge which serves as one of the primary gateways into Dunwoody. Kimley-Horn, the design consultant for this project, is developing a final concept based on City Council input."
Public Safety Facilities and Related Capital Equipment Projects:		
SP2-1801	Police Vehicles	Funding for police vehicles which includes 3 Administrative Ford Explorers and 9 Ford Explorer Hybrid Patrol Vehicles.
SP2-1803	Expand Video Surveillance	Flock Operating System - Software system for Flock LPR's. The Dunwoody Police Department is seeking to obtain the Flock OS tool, to help leverage our investment in crime prevention and investigative technology. This system will place all our current tools, CAD, AVL, LPRs, Genetec cameras, traffic camera, Gun Shot Detection, PTZ cameras on one single pane of glass. This will provide officers and supervision real-time crime information and assist the Dunwoody Police.
SP2-1804/ SP4	In-Car Camera System Replacements	Axon in-car camera software and hardware. 5 year contract that includes camera upgrades
SP2-1806	Computer Replacements	Replacement of computers and in-car printers for Patrol
SP2-1808	Police Equipment	Police equipment including Active Shooter Plate Carriers/Trauma Kits, Ballistic Shields, First Responder Medial Bag Kits, Soft Body Armor, a Message Trailer, and Surveillance Trailers
	Video Wall for Real Time Crime Center	Implemented a Real Time Crime Center through Flock OS. In order to operate this center, a video wall will need to be installed at headquarters.
Parks/Greenspace/Recreation		
	Parks/Greenspace/Recreation	Parks/Greenspace/Recreation Infrastructure
Repairs of Capital Outlay Projects:		
SP3-1801	Facilities Repairs and Maintenance	Facilities Repairs and Maintenance to complete repairs and preventive maintenance
SP7-1801	Parks Repairs and Maintenance	Parks Repairs and Maintenance to optimize parks upkeep and preventive maintenance schedules

CAPITAL PROJECTS FUND - 350 / BUDGET FY2024 TO FY2028 - REVENUE

Type	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Transfers In - General Fund (Fund 100)	200,000	225,000	225,000	225,000	225,000	1,100,000
Interest Revenue	-	-	-	-	-	-
Fund Balance	5,835,326	1,006,478	614,483	600,000	600,000	8,656,287
Total	**6,035,326**	**1,231,478**	**839,483**	**825,000**	**825,000**	**9,756,287**

CAPITAL PROJECTS FUND - 350 / BUDGET FY2024 TO FY2028 - EXPENDITURE

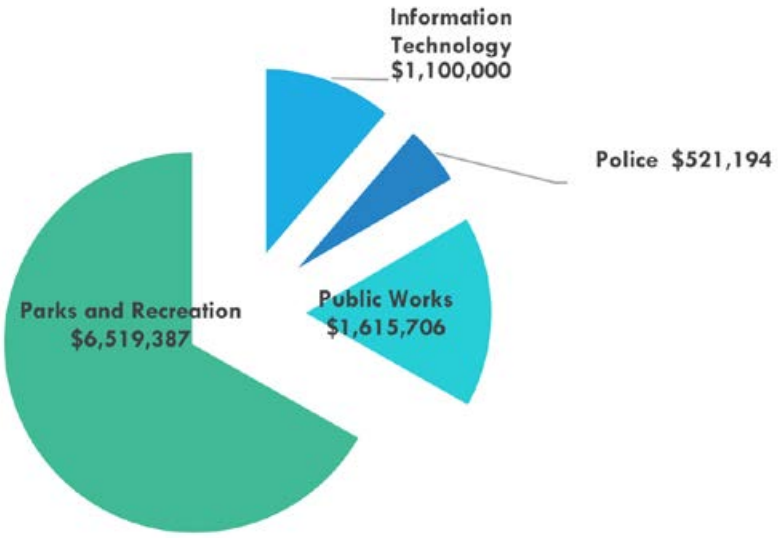
Proj #	Project	Total PY Budget	Forecasted Spending as of 12/31/23	Forecasted Remaining Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
INFORMATION TECHNOLOGY:										
New Laptops and Desktops	-	-	-	100,000	225,000	225,000	225,000	225,000	1,000,000	12,118,340
Hybrid Conference Rooms	-	-	-	100,000	-	-	-	-	100,000	12,118,340
Subtotal - Information Technology:	-	-	-	**200,000**	**225,000**	**225,000**	**225,000**	**225,000**	**1,100,000**	**12,118,340**
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	30,998	108,842	90,000	6,840	-	-	-	127,838
Subtotal - Police:		**2,688,866**	**2,155,670**	**533,196**	**500,000**	**21,194**	**-**	**-**	**-**	**2,676,864**
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	1,275,763	1,275,763	-	-	-	-	-	-	1,275,763
16I	Westside Connector-Concept	200,000	141,082	58,918	50,000	8,918	-	-	-	200,000
16K	Cotillion Dr Multi-Use Path Design	50,000	41,424	8,576	-	-	8,576	-	-	50,000
16P	Winters Chapel Multi-UseP	1,168,023	1,168,023	-	-	-	-	-	-	1,168,023
17F	Dunwoody Village Sidewalk	41,021	41,021	-	-	-	-	-	-	41,021
17I	Chamblee Dun Downtown	50,000	44,093	5,907	-	-	5,907	-	-	50,000
18I	Chamblee Dun @ Womack Int	403,061	403,061	-	-	-	-	-	-	403,061
21B	Dunwoody Gateway Marker Installation	130,000	130,000	-	-	-	-	-	-	130,000
101	Road Resurfacing	17,520,162	16,606,668	913,494	600,000	313,494	-	-	-	17,520,162
202	Peeler Road Sidewalk & Bike	66,609	66,609	-	-	-	-	-	-	66,609
405	Chamb-Dun Georgetown Corr	4,203,197	4,017,871	185,326	185,326	-	-	-	-	4,203,197
408	Chamb-Dun @ Spalding ROW	422,268	240,781	181,487	-	-	-	-	-	240,781
411	Womack/Vermack Intersection Improvement	400,000	96,515	303,485	300,000	3,485	-	-	-	400,000
415	Concept Funding - Chamblee Dunwoody at Peeler	40,000	-	40,000	-	40,000	-	-	-	40,000
Subtotal - Public Works:		**26,070,104**	**24,272,911**	**1,797,193**	**1,235,326**	**365,897**	**14,483**	**-**	**-**	**25,888,617**
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	-	-	-	-	-	267,778
22F	Spruill Center for the Arts Capital Expansion	1,000,000	1,000,000	-	-					1,000,000
	Dunwoody Nature Center Capital Expansion	1,000,000	-	1,000,000	1,000,000		-	-	-	1,000,000
23A	General Capital Repair & Improvement	600,000	-	600,000	600,000	600,000	600,000	600,000	600,000	3,000,000
23B	Peachtree Middle School Turf	1,000,000	-	1,000,000	1,000,000	-	-	-	-	1,000,000
23C	Brook Run Maintenance Building	750,000	-	750,000	1,500,000	-	-	-	-	1,500,000
SP2-1808	Unallocated Capital (Shallowford Road Proceeds)	1,787,233	-	1,787,233	-	-	-	-	-	-
Subtotal - Parks & Recreation:		**6,739,749**	**1,364,526**	**5,375,223**	**4,100,000**	**619,387**	**600,000**	**600,000**	**600,000**	**7,883,913**
Total Expenditures Budget		**35,498,719**	**27,793,106**	**7,705,613**	**6,035,326**	**1,231,478**	**839,483**	**825,000**	**825,000**	**37,549,393**



CAPITAL PROJECTS FUND - 350 / BUDGET FY2024 TO FY2028 - EXPENDITURE

General Capital Projects Fund is budgeted on a project-by-project basis. Staff recommends this process continue this way. Project costs include all phases of a project, including planning, design, utility relocation, right of way, etc. The FY2024 capital projects budget targets areas in IT, Public Safety, Public Works, Parks and Recreation.

Capital Projects 2024 - 2028 forecasted spending include the following:	
Information Technology	$1,100,000
Police	$521,194
Public Works	$1,615,706
Parks and Recreation	$6,519,387
	$9,756,287





2024 CAPITAL PROJECTS DESCRIPTION

Proj ID	Type	Project Description
Information Technology:		
	New Laptops and Desktops	Annual replacement of laptops/desktops that are at end of useful life
	Hybrid Conference Rooms	Hybrid meeting conference rooms for Dogwood, Peachtree and City Manager areas
Police:		
	Vehicle Replacement	Patrol vehicle replacement for aging/end of life fleet
	New Position - Detective Machinery & Equipment	New Position - Detective Machinery & Equipment
21C	LPRs and Security Cameras	License Plate Readers and Fixed cameras (PCID Project & City-wide) Vendor: FLOCK
Public Works:		
	Chamblee-Dunwoody Rd Peeler to Vermack Imprvs (Grant Match)	Fill in gaps in the sidewalk and bicycle infrastructure between Vermack and Peeler Road
16I	Westside Connector-Concept	Conceptual design for the Westside connector
101	Road Resurfacing	Pavement maintenance crew, equipment, refresh pavement markings, remove trip hazards from sidewalks, landfill fees for construction debris, miscellaneous repair projects
405	Chamb-Dun Georgetown Corr	Chamb-Dun Georgetown Corridor - landscape enhancements, traffic adjustments, and pedestrian safety
411	Womack/Vermack Intersection Improvement	Design concepts at the Womack and Vermack Intersection to enhance pedestrian, safety and operational improvements.
Parks & Recreation:		
	Dunwoody Nature Center Capital Expansion	Funds to assist in construction projects to expand classroom space and a new pavilion; as well as improvements to landscaping.
23A	General Capital Repair & Improvement	General capital parks repairs and preventive maintenance and improvements
23B	Peachtree Middle School Turf	Upgrades to Peachtree Middle School football field turf and grading
23C	Brook Run Maintenance Building	Contract is out for the demolition and replacement of old maintenance building





SECTION 6

APPENDIX

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



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