

Popular Annual
Financial Report
2012

City of Dunwoody, Georgia



City of Dunwoody

2012

Popular Annual Financial Report

For the year ended
December 31, 2012

Prepared by:
Chris Pike, CPA
Finance Director

Submitted by:
Warren A. Hutmacher
City Manager

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To the Residents of the City of Dunwoody:

Since its incorporation in 2008 the City of Dunwoody has strived for excellence in its pursuit to serve its community. This pursuit has been guided by our Mission Statement and Vision. We endeavor to provide the highest quality of life for those who live, work or play in our community. While we take living and working in Dunwoody very seriously we believe playing is also very important.

Completion of the Parks, Recreation, and Open Space Master Plan in 2011 generated an aggressive agenda of multiple projects for the City including the creation of additional places to play in Dunwoody. In 2012, significant progress has been made implementing the Parks Master Plan including but certainly not limited to the development of two new parks. Also in 2012, the City continued its efforts to improve the condition of Dunwoody streets. In conjunction with this paving, bike lanes were added on Perimeter Center East and Mount Vernon Road west of Ashford Dunwoody.

Whether your version of play is a shopping at the southeast's second largest shopping center, catching a Pic in the Park Movie Night at Brook Run Park, or enjoying the bicycle trails and lanes that wind through the City, Dunwoody is a place to play!!

In the following pages, you will find information on the City's performance from January 1, 2012 to December 31, 2012. The report has been put together in an uncomplicated, understandable format that we hope you will find both inviting and easy to read.

Sincerely,

Warren Hutmacher

Warren Hutmacher
City Manager



2010 City of Dunwoody Demographic Comparison

	<u>City of Dunwoody</u>	<u>City of Johns Creek</u>	<u>City of Roswell</u>	<u>City of Sandy Springs</u>
Population - 2010 census	46,467	76,728	88,346	101,390
Median Age	38	35	35	35
Per Capita Income - 2010	\$48,412	\$41,215	\$38,094	\$51,372
2010 Millage Rate	2.740	4.614	5.455	4.731

2012 City of Dunwoody Quick Facts

Incorporation Date	December 1, 2008
Incorporated (square miles)	13.2
Number of Parks	7
Acres of Parks	172
Centerline Miles of Roadway	143
Est. Replacement Cost of Roadway	> \$200,000,000
Population - 2010 census	46,267
Estimated Daytime Population	> 120,000
Median Age	38.0
Personal Income per capita	\$44,066
Total Full-Time Equivalent Approved Positions	61
Sworn Officers	46
Officers Per 1,000	.99
2012 Millage Rate	2.740
Operating Budget - 2012 (As Initially Adopted)	\$22,022,074

Mission Statement

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

Vision

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

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting ("CAFR") to the City for its comprehensive annual financial reports covering December 31, 2009 – December 31, 2011. This award recognizes those governments that go beyond the minimum requirements of generally-accepted accounting principles, and instead prepare CAFRs that represent the spirit of both transparency and full disclosure. To

be awarded a Certificate of Achievement, which remains valid for one year, a city must publish an easily-readable, efficiently-organized and regulation-following comprehensive annual report. We believe that our current comprehensive annual financial report continues to meet the program's requirements, and are in the process of submitting it to the GFOA for review.

The City also received the GFOA's Distinguished Budget Presentation Award for its 2010-2012 budget documents. This program recognizes those governments that prepare the very highest quality budget documents. To qualify for the Distinguished Budget Presentation Award, a City's budget document must be proficient as a policy document, financial plan, operations guide and communications device. It must also meet the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's own recommended budgeting practices. The award is valid for a period of one year. We believe that our current 2013 budget continues to conform to the program's requirements, and have already submitted it to the GFOA for confirmation of its eligibility.

The City also received the GFOA's Popular Annual Financial Reporting Award ("PAFR") for its annual citizens' report for the fiscal year ended December 31, 2011. This program recognizes those governments that produce high quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance. This was the 1st year the City has published this report and received this prestigious award. This award is valid for a period of one year only. We believe our current PAFR continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

Report to the Citizens:

We are pleased to present this Citizen's Report, also known as the Popular Annual Financial Report (PAFR), for the City of Dunwoody's fiscal year ended December 31, 2012. The report aims to present useful information about your city's government operations, services, programs and financial condition. All of this information is provided in an uncomplicated, understandable format that we hope you will find both inviting and easy to read.

While the report is unaudited, the financial information that it contains has been derived from the City's Comprehensive Annual Financial Report (CAFR). The CAFR received a favorable opinion from the City's independent auditors, Mauldin & Jenkins, confirming that its financial statements are presented in conformity with generally- accepted accounting principles (GAAP). Please note that the financial information shown here is abbreviated and condensed from the GAAP financial statements shown in the CAFR. To view or print a copy of the CAFR, please go to www.dunwoodyga.gov.

The City of Dunwoody is committed to improving our community through a focus on mutual respect and trust. As part of this focus, we aim to promote and maintain the highest standards of personal and professional conduct. It is with this in mind that we have prepared this report for you. Thank you for taking the time to read the Citizen's Report.

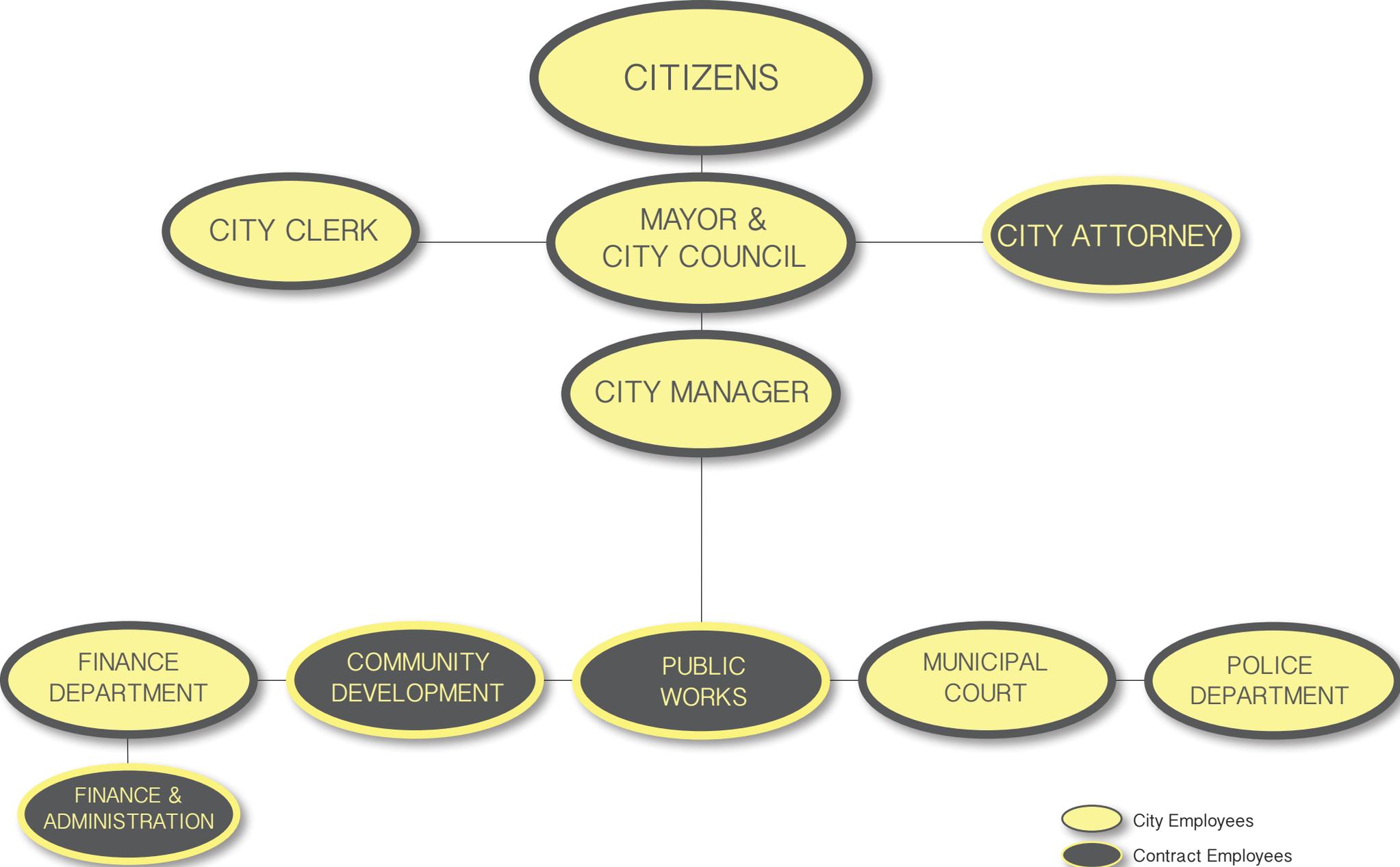
Sincerely,

Christopher Pike

Christopher Pike, CPA
Finance Director



Government Organization



City Elected Officials



Mayor
Mike Davis
mike.davis@dunwoodyga.gov



City Council Post 1
Denis "Denny" Shortal
denis.shortal@dunwoodyga.gov



City Council Post 4
Terry Nall
terry.nall@dunwoodyga.gov



City Council Post 2
Adrian Bonser
adrian.bonser@dunwoodyga.gov



City Council Post 5
Lynn Deutsch
lynn.deutsch@dunwoodyga.gov



City Council Post 3
Doug Thompson
doug.thompson@dunwoodyga.gov



City Council Post 6
John Heneghan
john.heneghan@dunwoodyga.gov

City Appointed Officials



City Manager
Warren Hutmacher
warren.hutmacher@dunwoodyga.gov



City Clerk
Sharon Lowery
sharon.lowery@dunwoodyga.gov



Directory of City Officials

City Hall, Receptionist	678-382-6700
City Mayor, Mike Davis	678-382-6700
City Manager, Warren Hutmacher	678-382-6702
City Clerk, Sharon Lowery	678-382-6711
City Attorney	678-382-6708
Municipal Court Clerk, Trina Gallien	678-382-6972
Community Development Director, Steve Dush	678-382-6802
Finance Director, Chris Pike	678-382-6700
Public Works Director, Michael Smith	678-382-6852
Human Resource Manager, Nicole Stojka	678-382-6755
Police Department, Chief Bill Grogan	678-382-6900

Boards and Commissions

City Council

The City Council meets the second and fourth Monday of each month.

Planning Commission

planningcommission@dunwoodyga.gov

This board serves as a recommending body to the Mayor and City Council, with the main function of providing the public with an opportunity to review rezoning and special land use permit requests and code text amendments. The board hears applications on the second Tuesday of each month.

Zoning Board of Appeals

zoningboardofappeals@dunwoodyga.gov

The Zoning Board of Appeals decides on cases that request variances to the Zoning, Sign and Development and Environmental Ordinances. The board also hears cases that request an appeal to a staff interpretation and/or decision on these same ordinances. The board is a decision-making board, so any appeal to its decisions must be made to the Superior Court of DeKalb County. The board hears applications on the first Thursday of each month.

Community Council

communitycouncil@dunwoodyga.gov

This board serves as a recommending board to the Planning Commission and the City Council. Their main function is to provide the public with an additional opportunity to review rezoning and special land use permit requests as well as code text amendments. The members of this group are also charged with relaying information to their neighborhood organizations and associated interested parties. The board discusses applications on the second Thursday of each month.

Sustainability Commission

sustainability.commission@dunwoodyga.gov

When the City of Dunwoody incorporated on December 1, 2008, one of the Mayor and Council's first official actions was to establish a Permanent Advisory Board on Sustainability. The Dunwoody Sustainability Commission now meets on the second Thursday of every month.



General Government

Core governing sections support the rest of the local government. These include the Mayor and City Council, the City Manager, the City Clerk and the Legal, Finance and Administration departments.

2012 Major Initiatives and Accomplishments

- Hosted a seminar for the revised Open Records/Open Meetings Act and Records Retention
- Expanded the use of the SIRE software (document management) for all departments
- Expanded the Employee Wellness program to include a tobacco cessation initiative
- Transitioned to a new provider for the administration of our employee retirement plan
- Increased awareness of City government projects, programs and initiatives by hosting Government 101 Sessions and holding various informational meetings with the public
- Received the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting for the City's first Popular Annual Financial Report (Citizens Report)
- Increased average monthly spending on the City purchasing card by 20% from September through the fourth quarter
- Implemented a Customer Satisfaction Survey designed for business owners to provide us with feedback on our license process
- Implemented a Data Loss Prevention and Discovery system
- Implemented a Mobile Device Management solution to ensure all City owned mobile devices are properly protected
- Implemented off-site vaulting of all City data, along with increased data backup capabilities including instant recovery for Windows servers
- Installation of a link balancer that utilizes a secondary internet line to add redundancy to the City's network



CHILDRENS ADVENTURE GARDEN

2013 Major Incentives

- Implement a paperless agenda for Council meetings
- Implement an internal Records Retention Policy and Procedures
- Utilize card services to reduce the number of physical checks written and in turn reduce the various costs associated with the process
- Improve grant administration processes with increased communication between the division and other departments
- Increase awareness of economic development opportunities in Dunwoody in order to recruit and retain businesses
- Document all licensing processes completely
- Develop an informational packet to help new Dunwoody businesses be in compliance with all business start-up regulations for the City, County, and State
- Conduct the City's first IT Security Audit
- Create a Comprehensive IT Disaster Mitigation and Recovery Plan

Judicial Services

The City's judicial function ensures the accuracy of all court records, accounts for all fines and fees received in a transparent manner, and provides expeditious, fair and reliable adjudication of all cases.



2012 Major Initiatives and Accomplishments

- Developed and implemented the City's first Amnesty Program
- Implemented electronic payment imports of monthly probation payments with Sentinel Offender Services

2013 Major Initiatives

- Investigate the use of barcodes to improve scanning process for retention purposes
- Investigate options to increase collection measures



Public Safety

The City's public safety function focuses on the welfare, health and safety of our community. The Police department's goal is to provide a safe and secure environment through the delivery of fair and impartial police services.

2012 Major Initiatives and Accomplishments

- Implemented Car-Fit program for senior citizens
- Implemented and published the Child Safety Seat Check program and Child Safety Seat Brochure
- Implemented the Domestic Assault Response Team (D.A.R.T.)
- Participated in the Operation Pill Drop program in partnership with the DEA
- Participated aggressively in targeting "pill mills" through coordination of efforts with the DEA and other agencies
- Hosted a Citizens Police Academy
- Participated in 12 Homeowners Association and Neighborhood Watch meetings

2013 Major Initiatives

- Implement a Crime Response Team (C.R.T.)
- Hire a civilian Prisoner Transport officer to reduce this burden on Patrol Staff
- Reduce Part I Crime by 5%

Public Works

The City's public works function manages, develops and maintains the City's roadways, parks, and stormwater systems.



2012 Major Initiatives and Accomplishments

- Over 14 lane miles of roadway were resurfaced
- Bike lanes were added on Perimeter Center East and Mount Vernon Road west of Ashford Dunwoody
- Completed new sidewalks Happy Hollow Road and Valley View Road
- Completed final design for the Tilly Mill Road at North Peachtree intersection improvement
- Secured \$3,000,000 from the GDOT for a three year program to optimize and actively maintain signals
- Secured \$640,000 from the Atlanta Regional Commission for sidewalks, bicycle improvements and paving on Chamblee Dunwoody Road
- Installed new work order management system integrated with both the City's public reporting interface, SeeClickFix and the City's Geographic Information System

2013 Major Initiatives

- Complete a floodplain study
- Construct sidewalk and bike lanes on Chamblee Dunwoody Road
- Complete right of way acquisition and begin construction of the Dunwoody Village Parkway Main Street project
- Begin construction for the Kingsley Elementary Safe Routes to School project
- Acquire right of way for the Tilly Mill Road and North Peachtree Road intersection project

Parks & Recreation

The City's culture and recreation function provides the services, facilities and programs necessary to the positive development and wellbeing of our community.



2012 Major Initiatives and Accomplishments

- Instituted Facility Agreements with all the City's affiliated Recreation Partners
- Repaired the fountain and globe at Brook Run Park
- Secured another \$100,000 grant from the DNR Recreational Trails program for Phase II Brook Run Trail
- Began design/construction of Brook Run Trail Phase I
- Hosted two successful Movie in the Park Events
- Hosted a Memorial Day Event
- Hosted a Veteran's Day Event
- Partnered with the Dunwoody Nature Center to do a major restoration of the lower meadow
- Began design of Project Renaissance Parks

2013 Major Initiatives

- Complete Phase I and II of Brook Run Trail
- Begin construction of Project Renaissance Parks
- Begin rehabilitation of Donaldson Chesnut Farm
- Relocate the dog park at Brook Run
- Complete concept plans and preliminary engineering for Nancy Creek Trail



Community Development

The City's community development function focuses on managing the City's growth. This includes comprehensive planning, economic development, building permitting, geographic mapping, sustainability promotion, code compliance and city engineering.

2012 Major Initiatives and Accomplishments

- Completed approximately 30% of the Draft Zoning Code Rewrite Text
- Created a new zoning district to enable key redevelopment
- Completed the Urban Canopy Tree Inventory & Assessment
- Completed Geographic Information System (GIS) Web Browser
- Completed rules and procedures for all planning and zoning processes and application amendments
- Implemented staff report format changes to include location maps and table summaries
- Completed eight sweeps that identified 1,988 code violations that have been fixed or will be fixed
- Implemented various improvements including a hang tag process for tall grass complaints

2013 Major Initiatives

- Adoption of the Zoning Code and Development Regulations
- Implement the new Zoning & Land Development Code
- Draft and adopt design guidelines for character areas
- Adopt the Sustainability Plan

Financial Review of Fiscal Year 2012

This section gives information on the City of Dunwoody's financial health and stability. It should leave you with an increased understanding of how available resources are being utilized to provide services. The tables that follow depict the sources of revenue and expenditure for the government as a whole on a fund-level basis of accounting, highlighting how the government received its funding and where those funds were spent. Information from the fiscal years 2011 and 2012 are presented to highlight financial trends.

It is important to note the City's policy of obtaining and then maintaining a minimum General Fund balance reserve equal to 33% of current expenditures. The purpose of this reserve is to cover the costs of unforeseen emergencies, cover shortfalls caused by revenue declines, and eliminate any short-term borrowing for cash flow purposes.

Financial Review - Fiscal Year 2012

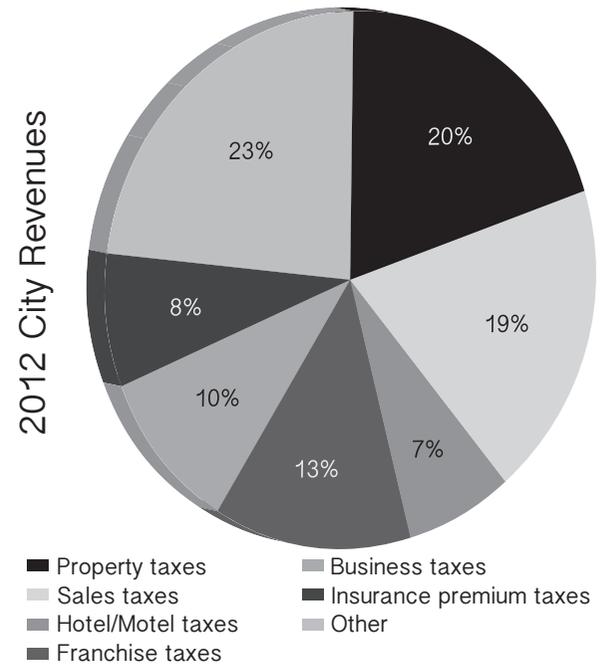
Governmental Funds (e.g. General Fund, Hotel/Motel Tax Fund, etc.)

Where the money came from...

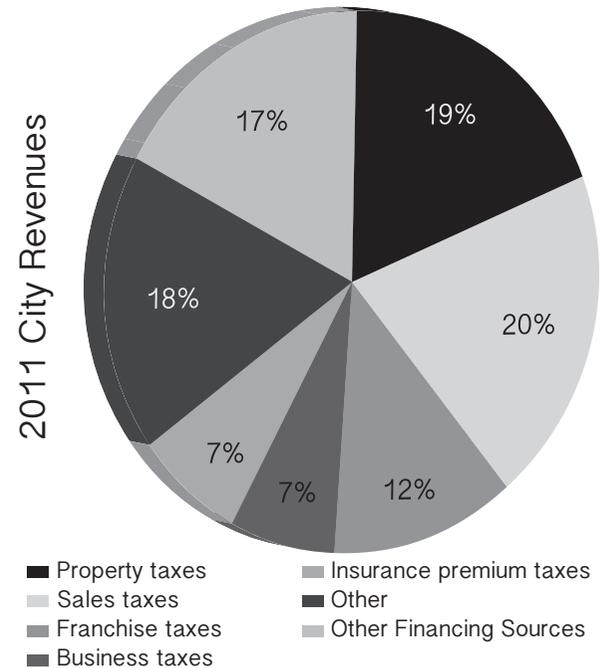
	FY 2012	Percentage of Total	FY 2011	Percentage of Total
Revenues:				
Property taxes	5,588,030	20.3%	5,817,882	18.7%
Sales taxes	5,261,307	19.1%	6,112,167	19.6%
Hotel/Motel taxes	1,849,719	6.7%	1,714,271	5.5%
Franchise taxes	3,659,533	13.3%	3,811,877	12.2%
Alcohol excise taxes	584,429	2.1%	546,281	1.8%
Business taxes	2,601,628	9.5%	2,312,374	7.4%
Insurance premium taxes	2,305,027	8.4%	2,170,117	7.0%
Motor vehicle taxes	98,438	0.4%	103,160	0.3%
Licenses and permits	1,790,182	6.5%	1,131,905	3.6%
Intergovernmental	499,714	1.8%	379,649	1.2%
Charges for services	1,416,024	5.2%	628,443	2.0%
Fines and forfeitures	1,129,040	4.1%	1,094,345	3.5%
Contributions	10,945	0.0%	12,674	0.0%
Interest earned	32,829	0.1%	17,007	0.1%
Miscellaneous	259,903	0.9%	95,668	0.3%
subtotal	<u>27,086,748</u>		<u>25,947,820</u>	
Other Financing Sources (Uses):	397,453	1.4%	5,173,000	16.6%
Total Revenues and Resources:	<u>27,484,201</u>		<u>31,120,820</u>	

Sources: City of Dunwoody, Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2012 and December 31, 2011

2012 City Revenues



2011 City Revenues



Financial Review - Fiscal Year 2012

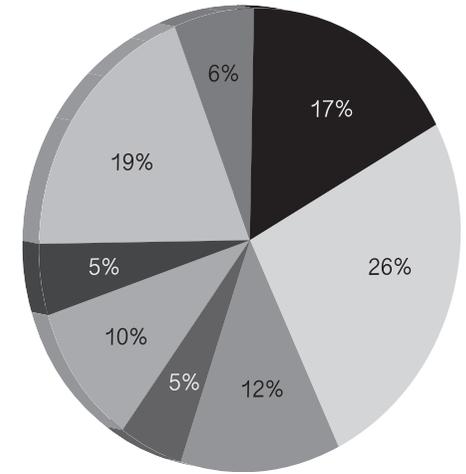
Governmental Funds (e.g. General Fund, Hotel/Motel Tax Fund, etc.)

Where the money came from...

	FY 2012	Percentage of Total	FY 2011	Percentage of Total
Expenditures:				
General government	4,087,614	17.2%	4,833,083	18.3%
Judicial	332,862	1.4%	235,916	0.9%
Public safety	6,161,698	26.0%	5,756,630	21.8%
Public works	2,965,829	12.5%	4,104,480	15.6%
Housing and development	739,888	3.1%	125,852	0.5%
Culture and recreation	1,260,656	5.3%	815,120	3.1%
Community development	2,368,452	10.0%	2,099,419	8.0%
Health and welfare	-	0.0%	40,475	0.2%
Capital outlay	4,431,798	18.7%	7,574,382	28.7%
Debt service	1,369,159	5.8%	764,176	2.9%
Total Expenditures:	23,717,956		26,349,533	
Excess (deficiency) of Revenues over (under) Expenditures	3,766,245		4,771,287	
Beginning Fund Balances:	16,584,593		11,813,306	
Ending Fund Balances:	20,350,838		16,584,593	

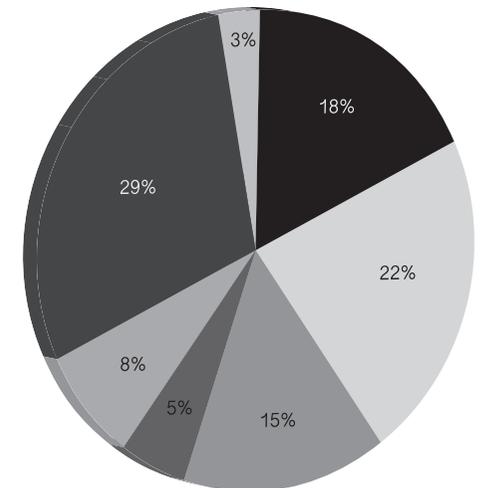
Sources: City of Dunwoody, Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2012 and December 31, 2011

2012 City Expenditures



- General Government
- Public Safety
- Public Works
- Parks & Recreation
- Community Development
- Other
- Capital outlay
- Debt Service

2011 City Expenditures



- General Government
- Public Safety
- Public Works
- Other
- Community Development
- Capital outlay
- Debt Service

Revenues and Resources - Fiscal Year 2012

For fiscal year ended December 31, 2012, the City of Dunwoody's revenues for governmental funds totaled \$27,484,201. The following section provides a brief description of the City's revenue sources by category:

Property Taxes

Taxes collected from property owners based on an assessed valuation and tax rate. The current City of Dunwoody millage rate is 2.74.

Sales Taxes

The Homestead Option Sales Tax (HOST) represents the city's allocation of HOST taxes from DeKalb County. The allocation is based on a complicated formula expressed in State law, and is dependent on an annual decision made by DeKalb County's Board of Commissioners. HOST funds are classified as restricted assets on the fund balance sheet, and are similarly shown as restricted net assets on the statement of net assets because their use is limited by Georgia law.

Hotel/Motel Taxes

Taxes collected from hotels and motels for the purpose of promoting conventions, tourism and trade shows, while also providing funds to develop economic vitality in downtown areas. The City currently levies a 5% tax rate on 5 area hotels and



motels, with 40% of the tax allocated to the Convention and Visitors Bureau of Dunwoody and the remainder allocated to the City's General Fund.

Franchise Taxes

Taxes collected from utilities doing business in the municipality.

Alcohol Excise Taxes

Taxes collected from businesses on the purchase price of alcoholic beverages, set by the drink sold.

Business Taxes

Business taxes are also known as the Occupation Tax Certificate. They represent taxes imposed for conducting business within the City of Dunwoody.

Insurance Premium Taxes

Taxes imposed on insurance companies based on gross revenues from insurance premiums.

Revenues and Resources - Fiscal Year 2012

Motor Vehicle Rental Excise Taxes

Taxes collected from motor vehicle rentals within the City. The City levies a 3% tax rate on 3 rental entities in Dunwoody. All of the taxes collected are allocated to the City's General Fund.

Licenses and Permits

Fees collected for the issuance of licenses and permits by the City.

Intergovernmental

Revenue from other governments in the form of operating grants, shared revenues etc.

Charges for Services

Fees collected for general government services.

Fines and Forfeitures

Revenue derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations etc.

Contributions

Revenue provided by private contributors.

Interest Earned

Revenue derived from the investment of City assets.

Miscellaneous

Revenue received that is not otherwise classified.

Expenditures and Services - Fiscal Year 2012

For fiscal year ended December 31, 2012, the City of Dunwoody's expenditure of governmental funds totaled \$23,717,956. The following section provides a brief description of the City's expenditures by function:

General Government

Expenditures incurred for general administrative offices including the Mayor and City Council, City Manager, City Clerk, City Attorney and Finance and Administration department. The functions within the Finance and Administration department are Accounting and Reporting, Revenue Administration, Information Technology, Purchasing, Contract Administration, Human Resources, Facilities, Marketing and Public Relations.

Judicial

Expenditures incurred for municipal court system activities.

Public Safety

Expenditures incurred for public safety activities including police services.

Public Works

Expenditures incurred for providing engineering, transportation and public works services.

Culture and Recreation

Expenditures incurred for providing cultural and recreational services.

Community Development

Expenditures incurred for providing community development, permitting, and inspection services.

Capital Outlay

Expenditures incurred for capital improvement throughout the City.

Debt Service

Expenditures incurred through the retirement of the City's debt obligations.



Financial Review - Fiscal Year 2012

The City of Dunwoody currently has one proprietary fund, the Stormwater Utility Fund. This fund's revenues include the stormwater usage fee, which is collected by the Tax Commissioner as part of the yearly property tax billing process. The Stormwater Utility Fund expenditures include costs to maintain the City's stormwater infrastructure, meet Federal requirements in the area of water initiatives, and address flood plain and green space issues.



Proprietary Fund (Stormwater Fund)

Where the money came from...

	FY 2012	FY2011
Operating Revenue:		
Stormwater Fees	1,804,012	1,269,452
subtotal	1,804,012	1,269,452
Nonoperating revenues:		
Interest	2,245	1,779
subtotal	2,245	1,779
Total Revenues:	1,806,257	1,271,231

Where the money went...

Operating Expenses:		
Cost of services	1,316,608	1,315,113
Depreciation	149,563	153,600
subtotal	1,466,171	1,468,713
Nonoperating Expenses:		
Other nonoperating expenses	-	197,117
subtotal	-	197,117
Total Expenses:	1,466,171	1,665,830
Excess (deficiency) of Revenues over (under) Expenses	340,086	(394,599)
Beginning Net Assets:	3,285,176	3,679,775
Ending Net Assets:	3,625,262	3,285,176

Sources: City of Dunwoody, Comprehensive Annual Financial Report for the Fiscal Year Ended December 31, 2012 and December 31, 2011

Net Assets - Fiscal Year 2012

For fiscal year ended December 31, 2012, the City of Dunwoody's net assets totaled approximately \$82 million, with a breakdown as follows:

Invested in Capital Assets, Net of Related Debt

The largest portion of net assets (75% or approx. \$57 million) is invested in capital assets (e.g. land, buildings, machinery and equipment, roadways, sidewalks, culverts, equipment and signals) less any related debt used to acquire said assets that is still outstanding. Capital assets are used to provide services to citizens, and in the consequence, these assets are not available for future spending.

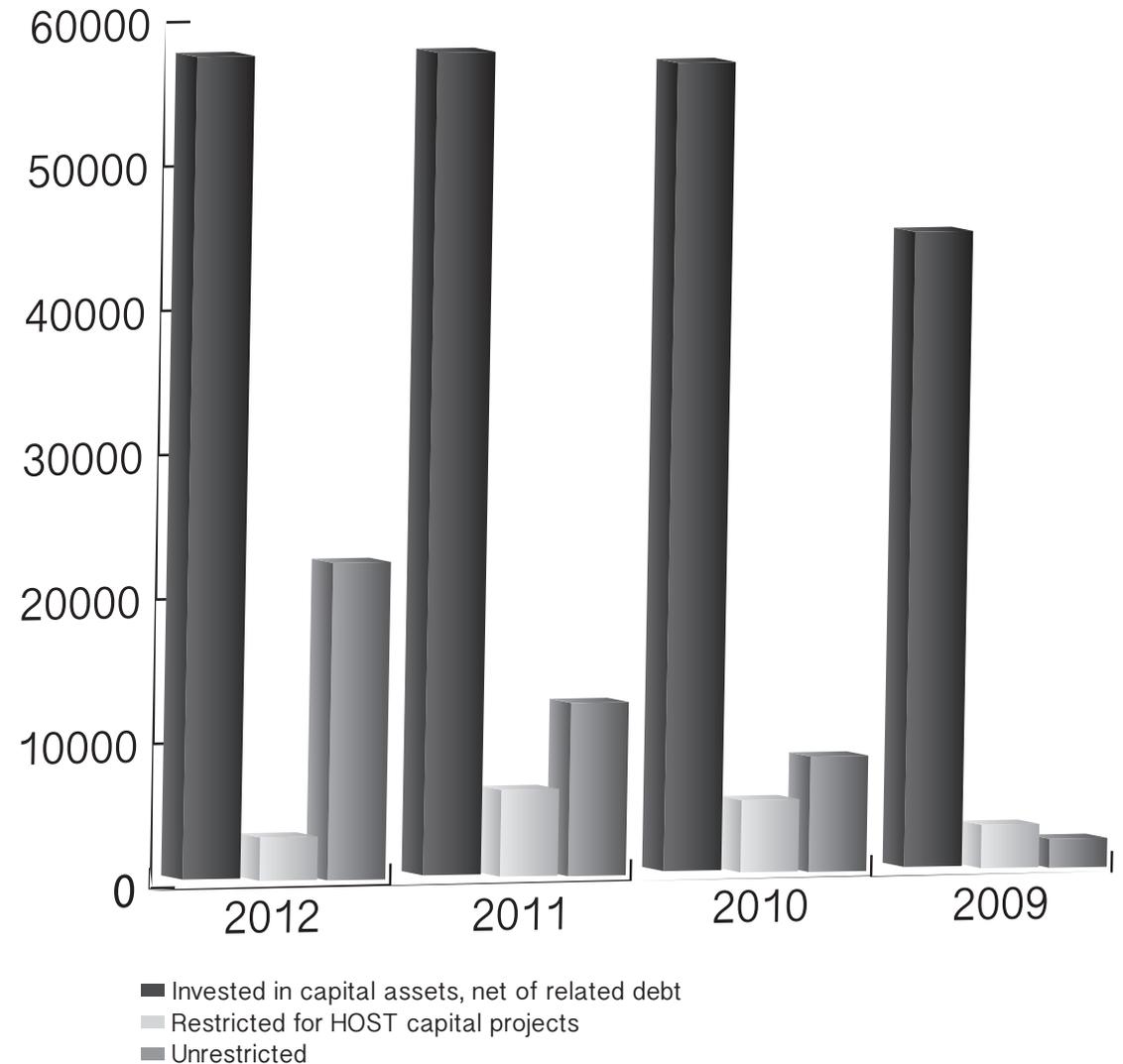
Restricted Net Assets

These net assets (5% or approx. \$3 million) represent revenue that is restricted for a specific reason. In 2012, these net assets are restricted for use on capital projects, E911 operations, or grant programs.

Unrestricted Net Assets

These net assets (29% or approx. \$22 million) are unrestricted, and so available to meet the government's ongoing obligations to its citizens and creditors.

Net Assets (in \$Thousands)



Fund Balance - Fiscal Year 2012

A key measure of the City of Dunwoody's overall financial health is the fund balance. For fiscal year ended December 31, 2012, the City's fund balance for the General Fund totaled approximately \$20 million, which can be further classified as follows:

Non-Spendable

The non-spendable fund balance (6% or approx. \$1 million) cannot be spent because it is either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted

The restricted fund balance (23% or approx. \$4 million) is defined as having limitations (a) externally imposed by creditors (through means such as debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

The committed fund balance (0% or approx. \$0) can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council, such as ordinances or City policy.

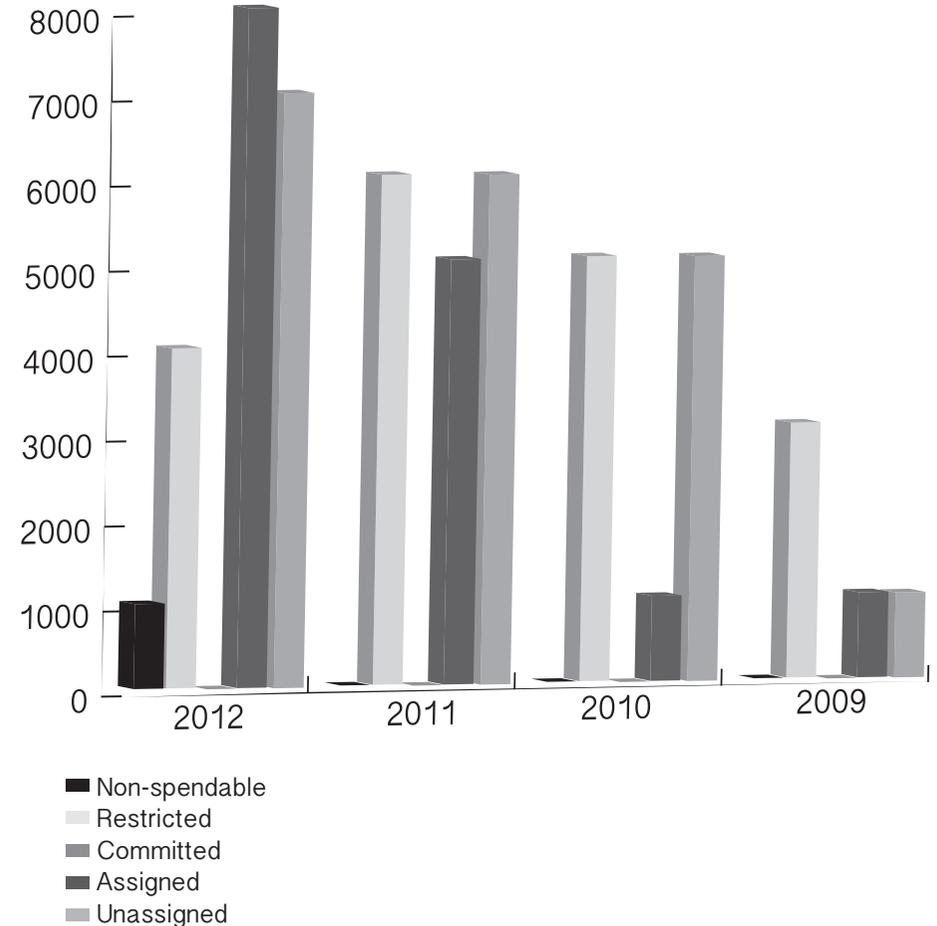
Assigned

The assigned fund balance (48% or approx. \$8 million) is constrained by the government's intent for it to be used for specific purposes, but are neither restricted nor committed. The City has given the authority to assign fund balance to the City Manager.

Unassigned

The unassigned fund balance (45% or approx. \$7 million) is the residual classification.

Fund Balance (in \$Thousands)

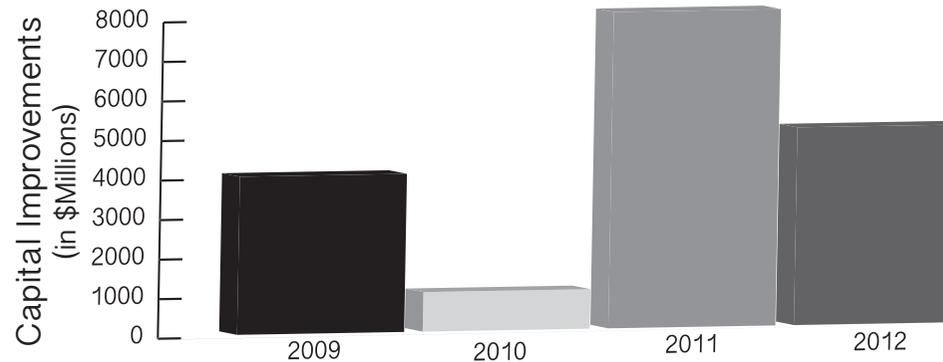


Capital Improvement - Fiscal Year 2012

Substantial investments in capital improvements are made each year. The chart below depicts a three-year history of the capital expenditures made to purchase, construct and renovate the city's capital assets and infrastructure. For fiscal year 2012, the City of Dunwoody's investment in capital outlay totaled approximately \$5 million.



Capital Asset Statistics by Function	
Police	
Stations	1
Patrol Units	39
Patrol Zones	3
Public Works	
Streets (miles)	143
Traffic Signals	56
Parks	172





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2012

City of Dunwoody, Georgia