

## **MEMORANDUM**

**To:** Mayor and City Council

**From:** Chris Pike, Finance Director

**Date:** October 09, 2017

**Subject:** **Public Hearing and Discussion of the 2018 Annual Operating and Capital Budgets**

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### **ITEM DESCRIPTION**

Public Hearing and Discussion of the 2018 Annual Operating and Capital Budgets

### **BACKGROUND**

As required by the City's Charter, the Mayor and City Manager distributed a proposed Fiscal Year 2018 Budget to the remaining six Councilmembers by September 1, 2016. On September 14<sup>th</sup> and 18<sup>th</sup>, the Budget Committee of Councilmembers Tallmadge, Deutsch and Thompson met during a public meeting to discuss the proposed budget. Based on the Mayor's request, issues upon which the Budget Committee reached a unanimous decision would become part (or be removed from) the proposed Budget. Issues on which the Budget Committee could not reach unanimous consensus would be forwarded to the full City Council for consideration.

Accompanying this agenda packet is the agenda from our committee meeting. Understand some changes have been made since initially presented, but the vast majority of the budget has remained static over the past month. The three larger areas updated include:

- Removal of \$500,000 for paving the parking lot at NDCAC
- Removal of \$250,000 for the Brook Run playground resurfacing
- Addition of \$850,000 for Winters Chapel Multiuse Trail (to be combined with \$50,000 added from the 2017 amendment)

These changes leave \$46,439 not appropriated at this time. The amount would be applied at a later date to cover shortfalls or roll into fund reserves at the end of the year.

### **RECOMMENDED ACTION**

Staff recommends adopting the proposed 2018 budget resolution.

RESOLUTION 2017-10-XX

**A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2018 FOR EACH FUND OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO SECTION 5.04 OF THE DUNWOODY CODE OF ORDINANCES, BEGINNING JANUARY 1, 2018, AND ENDING DECEMBER 31, 2018, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE ITEM OF ANTICIPATED FUNDING SOURCES, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES**

**WHEREAS,** a proposed budget for each of the various funds of the City has been presented to the Mayor and City Council; and

**WHEREAS,** appropriate advertised public hearings have been held on the proposed budget, as required by law and regulations; and

**WHEREAS,** the Fiscal Year 2018 Budget, and the Budget Message pursuant to Section 5.03(a) of the Code of Ordinances, have been filed in the office of the City Clerk and open for public inspection; and

**WHEREAS,** the Mayor and City Council have reviewed the proposed budget and have made certain amendments to both funding sources and appropriations; and

**WHEREAS,** each of the funds has a balanced budget, such that anticipated funding sources equal or exceed proposed expenditures; and

**WHEREAS,** the Mayor and City Council intend to adopt an annual budget for the Fiscal Year 2018.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the City of Dunwoody, pursuant to their authority, as follows:

Section 1. That the City of Dunwoody, Georgia hereby adopts a budget for the Fiscal Year 2018, said budget being described below;

Description	Budget
General Fund	\$ 24,160,800
E911 Fund	1,225,000
Hotel Excise Tax Fund	2,800,000
Vehicle Rental Excise Tax Fund	100,000
Grants Fund	418,607
Debt Service Fund	496,991
HOST Fund	5,252,000
Capital Projects Fund	5,429,393
Stormwater Fund	2,092,383

STATE OF GEORGIA  
CITY OF DUNWOODY

**GENERAL FUND BUDGET REVENUE**

<b>SOURCE</b>	<b>PROPOSED BUDGET</b>
Taxes	\$ 19,799,000
Licenses and Permits	1,597,500
Charges for Services	517,300
Fines and Forfeitures	1,000,000
Investment Income	20,000
Contributions and Donations	5,000
Miscellaneous Revenue	242,000
Use of Prior Year Reserves	-
Other Financing Sources	980,000
<b>TOTAL GENERAL FUND RECEIPTS</b>	<b>\$ 24,160,800</b>

**GENERAL FUND BUDGET EXPENDITURES**

<b>DEPARTMENT</b>	<b>PROPOSED BUDGET</b>
City Council	\$ 279,579
City Manager	467,116
City Clerk	217,876
City Attorney	300,000
Finance & Administration	5,247,353
Municipal Court	609,312
Police	9,140,716
E911	175,000
Public Works	2,808,756
Parks	2,306,076
Community Development	2,024,514
Economic Development	288,064
Contingency	250,000
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 24,114,361</b>
<b>EXCESS TRANSFER TO FUND BALANCE</b>	<b>\$ 46,439</b>

Section 2. That any increase or decrease in appropriations or revenue of any fund or for any department; the establishment of new capital projects; or the establishment of new grant projects other than those exceptions provided for herein, shall require approval of the City Council; and

Section 3. That this budget establishes a salary increase of 3.5%, including a cost-of-living adjustment to all eligible full-time employees effective April 1, 2018 if they meet certain standards; and

Section 4. That this budget fixes the number of established Dunwoody full-time equivalent positions at 90.7 and amends the Position Allocation and Compensation Chart, attached hereto and incorporated herein as Exhibit A, accordingly. This number may only be increased or decreased through approval of the Mayor and City Council; and

Section 5. That this budget amends the existing occupation tax schedule. A copy of the amended documents is attached hereto and incorporated herein as Exhibit B; and

STATE OF GEORGIA  
CITY OF DUNWOODY

Section 6. That the City Manager and his/her designee may promulgate all necessary internal rules, regulations, and policies to ensure that this Budget Resolution is followed.

Section 7. That any and all Resolutions or any part thereof in conflict with this Resolution are hereby repealed.

**SO RESOLVED AND EFFECTIVE BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DUNWOODY, GEORGIA** this the 23<sup>rd</sup> day of October 2017.

Approved:

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Denis L. Shortal, Mayor

Attest:

\_\_\_\_\_  
Sharon Lowery, City Clerk  
Seal

Approved as to Form and Content

\_\_\_\_\_  
City Attorney



# EXHIBIT A

## POSITION ALLOCATION AND COMPENSATION CHART

Department/Title	Full Time	Elected Officials	Salary Range	
			Minimum	Maximum
General Government Mayor City Council		1 6	Set by Charter Set by Charter	Set by Charter Set by Charter
Office of the City Manager City Manager Assistant City Manager	1 1		Set by Council \$ 96,500	Set by Council \$ 144,800
Administrative Services City Clerk	1		\$ 74,600	\$ 112,100
Community Development Community Development Director	1		\$ 87,900	\$ 132,200
Economic Development Economic Development Director Business Retention Manager	1 0.7		\$ 85,100 \$ 36,600	\$ 128,000 \$ 55,000
Financial Services Finance Director	1		\$ 99,300	\$ 149,400
Human Resources Human Resources Director Human Resources Generalist	1 1		\$ 85,400 \$ 44,000	\$ 128,400 \$ 66,000
Municipal Court Court Clerk Deputy Municipal Court Clerk	1 3		\$ 55,700 \$ 37,100	\$ 83,700 \$ 55,800
Parks and Recreation Parks and Recreation Director	1		\$ 87,900	\$ 132,200
Public Safety Chief of Police Deputy Chief of Police Major Lieutenant Sergeant Police Officer Crime Analyst (non-sworn) Records Supervisor (non-sworn) Executive Assistant (non-sworn) Crime Scene Technician (non-sworn) Police Service Representative (non-sworn) Property & Evidence Technician (non-sworn) Prisoner Transport Officer (non-sworn)	1 1 2 4 9 45 1 1 1 1 6 2 2		\$ 99,300 \$ 80,400 \$ 67,100 \$ 58,100 \$ 52,800 \$ 43,200 \$ 42,100 \$ 42,000 \$ 41,300 \$ 37,500 \$ 33,500 \$ 33,000 \$ 27,400	\$ 149,400 \$ 121,000 \$ 100,600 \$ 87,400 \$ 79,400 \$ 64,800 \$ 63,300 \$ 63,000 \$ 62,100 \$ 56,400 \$ 50,300 \$ 49,600 \$ 41,200
Public Works Public Works Director	1		\$ 93,100	\$ 140,100

# EXHIBIT B

## Business Regulations and Licensing

### Schedule of Rates

The base fee of \$125.00 is levied on all applications and renewals (except professional practitioners paying a flat fee) and is non-refundable.

The gross receipts fee of is levied on all applications and renewals (except professional practitioners paying a flat fee) on taxable revenues exceeding \$50,000.

The employee tax rate is for each employee (one employee minimum) and is calculated on a full-time equivalent basis.

The Professional Practitioners fee of \$400 is per practitioner working at business location. Please see FAQ's to view list of qualifying professional practitioners.

<b>Fee class</b>	<b>Gross Receipts Rate</b>	<b>Employee Rate</b>
1	\$0.00021	\$6.00
2	\$0.00035	\$8.00
3	\$0.00048	\$10.00
4	\$0.00062	\$12.00
5	\$0.00076	\$14.00
6	\$0.00090	\$16.00

REVENUE ANTICIPATIONS AND EXPENDITURE APPROPRIATIONS

Revenues	Special Revenue Funds					Capital Projects Funds			Enterprise Funds		Total Government	Elimination of Interfund	Net Total Government
	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax	Grants Fund*	Debt Service Fund	HOST Fund*	Capital Projects Fund*	Stormwater Utility Fund				
Property Taxes	\$ 7,509,000										\$ 7,509,000		\$ 7,509,000
Business and Occupational Taxes	\$ 3,060,000										\$ 3,060,000		\$ 3,060,000
Homestead Option Sales Tax	\$ -						\$ 5,250,000				\$ 5,250,000		\$ 5,250,000
Insurance Premium Taxes	\$ 2,900,000										\$ 2,900,000		\$ 2,900,000
Franchise Fees	\$ 3,625,000										\$ 3,625,000		\$ 3,625,000
Other Taxes	\$ 2,705,000		\$ 2,800,000	\$ 100,000							\$ 5,605,000	\$ (1,780,000)	\$ 3,825,000
Licenses and Permits	\$ 1,597,500										\$ 1,597,500		\$ 1,597,500
Court Fines	\$ 1,000,000										\$ 1,000,000		\$ 1,000,000
Intergovernmental Revenues (Grants)	\$ -				\$ 418,607						\$ 418,607		\$ 418,607
Charges for Services	\$ 517,300	\$ 1,050,000							\$ 2,007,197		\$ 3,574,497		\$ 3,574,497
Other Revenues	\$ 1,247,000							\$ 2,000	\$ 800		\$ 1,249,800		\$ 1,249,800
Use of Prior Year Reserves	\$ -					\$ 68,855	\$ -	\$ -	\$ 84,287		\$ 153,141		\$ 153,141
<b>Subtotal</b>	<b>\$ 24,160,800</b>	<b>\$ 1,050,000</b>	<b>\$ 2,800,000</b>	<b>\$ 100,000</b>	<b>\$ 418,607</b>	<b>\$ 68,855</b>	<b>\$ 5,252,000</b>	<b>\$ -</b>	<b>\$ 2,092,283</b>	<b>\$ 35,942,545</b>	<b>\$ (1,780,000)</b>	<b>\$ 34,162,545</b>	

Other Financing Sources	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*	Debt Service Fund	HOST Fund*	Capital Projects Fund*	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Operating Transfer In from General Fund		\$ 175,000				\$ 428,136		\$ 177,393		\$ 780,529	\$ (780,529)	\$ -
Operating Transfer In from E911 Fund										\$ -	\$ -	\$ -
Operating Transfer In from HOST Fund								\$ 5,252,000		\$ 5,252,000	\$ (5,252,000)	\$ -
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 428,136</b>	<b>\$ -</b>	<b>\$ 5,429,393</b>	<b>\$ -</b>	<b>\$ 6,032,529</b>	<b>\$ (6,032,529)</b>	<b>\$ -</b>

<b>Total Revenues</b>	<b>\$ 24,160,800</b>	<b>\$ 1,225,000</b>	<b>\$ 2,800,000</b>	<b>\$ 100,000</b>	<b>\$ 418,607</b>	<b>\$ 496,991</b>	<b>\$ 5,252,000</b>	<b>\$ 5,429,393</b>	<b>\$ 2,092,283</b>	<b>\$ 41,975,074</b>	<b>\$ (7,812,529)</b>	<b>\$ 34,162,545</b>
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Expenditures	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*	Debt Service Fund	HOST Fund*	Capital Projects Fund*	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
City Council	\$ 279,579									\$ 279,579		\$ 279,579
City Manager	\$ 467,116									\$ 467,116		\$ 467,116
City Clerk	\$ 217,876									\$ 217,876		\$ 217,876
Finance & Administration	\$ 2,611,690							\$ 250,000		\$ 2,861,690		\$ 2,861,690
IT	\$ 1,263,015									\$ 1,263,015		\$ 1,263,015
Human Resources	\$ 377,966									\$ 377,966		\$ 377,966
Marketing	\$ 566,546									\$ 566,546		\$ 566,546
Legal	\$ 300,000									\$ 300,000		\$ 300,000
Municipal Court	\$ 609,312									\$ 609,312		\$ 609,312
Police	\$ 9,140,716							\$ 113,000		\$ 9,253,716		\$ 9,253,716
E911		\$ 1,225,000								\$ 1,225,000		\$ 1,225,000
Public Works	\$ 2,631,363				\$ 418,607			\$ 5,041,393	\$ 2,092,283	\$ 10,183,646		\$ 10,183,646
Parks	\$ 2,306,076							\$ -		\$ 2,306,076		\$ 2,306,076
Community Development	\$ 2,024,514							\$ 25,000		\$ 2,049,514		\$ 2,049,514
Economic Development	\$ 288,064									\$ 288,064		\$ 288,064
Contingency	\$ 250,000									\$ 250,000		\$ 250,000
<b>Subtotal</b>	<b>\$ 23,333,833</b>	<b>\$ 1,225,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 418,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,429,393</b>	<b>\$ 2,092,283</b>	<b>\$ 32,499,116</b>	<b>\$ -</b>	<b>\$ 32,499,116</b>

Other Financing Uses	General Fund*	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund*	Debt Service Fund	HOST Fund*	Capital Projects Fund*	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Operating Transfer Out to Debt Service	\$ 428,136	\$ -								\$ 428,136	\$ (428,136)	\$ -
Operating Transfer Out to Capital Projects	\$ 177,393						\$ 5,252,000			\$ 5,429,393	\$ (5,429,393)	\$ -
Operating Transfer Out to E911 Fund	\$ 175,000									\$ 175,000	\$ (175,000)	\$ -
Operating Transfer Out to Grants Fund	\$ -									\$ -	\$ -	\$ -
Operating Transfer Out to General Fund	\$ -		\$ 1,680,000	\$ 100,000						\$ 1,780,000	\$ (1,780,000)	\$ -
Payments to Other Entities	\$ -		\$ 1,120,000			\$ 496,991				\$ 1,616,991		\$ 1,616,991
<b>Total Other Financing Uses</b>	<b>\$ 780,529</b>	<b>\$ -</b>	<b>\$ 2,800,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 496,991</b>	<b>\$ 5,252,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,429,519</b>	<b>\$ (7,812,529)</b>	<b>\$ 1,616,991</b>

<b>Total Expenditures</b>	<b>\$ 24,114,361</b>	<b>\$ 1,225,000</b>	<b>\$ 2,800,000</b>	<b>\$ 100,000</b>	<b>\$ 418,607</b>	<b>\$ 496,991</b>	<b>\$ 5,252,000</b>	<b>\$ 5,429,393</b>	<b>\$ 2,092,283</b>	<b>\$ 41,928,635</b>	<b>\$ (7,812,529)</b>	<b>\$ 34,116,106</b>
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<b>Net</b>	<b>\$ 46,439</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,439</b>	<b>\$ -</b>	<b>\$ 46,439</b>
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\* Denotes a Major Fund

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Account Name	2015 Actual	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2018 Requested
Real Property Tax	\$ 5,579,251.91	\$ 6,105,002.58	\$ 144,566.39	\$ 6,135,000.00	\$ 6,135,000.00	\$ 6,798,000.00
Personal Property Tax	\$ 442,831.68	\$ 414,675.79	\$ 40,929.06	\$ 425,000.00	\$ 425,000.00	\$ 400,000.00
Motor Vehicle	\$ 135,647.27	\$ 97,317.46	\$ 34,668.99	\$ 83,205.58	\$ 100,000.00	\$ 50,000.00
MV Title Ad Valorem Tax	\$ 225,686.54	\$ 565.52	\$ -	\$ -	\$ -	\$ -
MV Title Ad Valorem Tx True Up	\$ 187,599.91	\$ 173,395.91	\$ 55,472.22	\$ 133,133.33	\$ 100,000.00	\$ 100,000.00
Intangibles (Reg & Recording)	\$ 156,721.51	\$ 173,515.41	\$ 96,116.56	\$ 230,679.74	\$ 80,000.00	\$ 160,000.00
Franchise Fees	\$ 3,893,060.83	\$ 3,743,942.48	\$ 322,752.04	\$ 3,474,604.90	\$ 3,825,000.00	\$ 3,625,000.00
Homestead Option Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel/Motel Tax	\$ 1,529,834.12	\$ 1,601,523.38	\$ 717,164.55	\$ 1,721,194.92	\$ 1,620,000.00	\$ 1,680,000.00
Alcoholic Beverage Excise Tax	\$ 617,872.33	\$ 665,173.16	\$ 275,114.37	\$ 660,274.49	\$ 600,000.00	\$ 650,000.00
MVR Excise Tax	\$ 113,115.86	\$ 99,129.56	\$ 41,994.19	\$ 100,786.06	\$ 100,000.00	\$ 100,000.00
Excise Tax on Energy	\$ 51,137.83	\$ 93,145.70	\$ 36,642.99	\$ 87,943.18	\$ 50,000.00	\$ 100,000.00
Business & Occupation Tax	\$ 2,571,981.34	\$ 2,572,815.26	\$ 2,511,377.60	\$ 2,746,377.60	\$ 2,600,000.00	\$ 3,040,000.00
Insurance Premiums Tax	\$ 2,665,982.64	\$ 2,887,901.99	\$ -	\$ -	\$ 2,650,000.00	\$ 2,900,000.00
Financial Institutions Tax	\$ 103,210.33	\$ 225,814.38	\$ 177,864.00	\$ 177,864.00	\$ 200,000.00	\$ 175,000.00
Penalties & int on delinq tax	\$ 2,176.45	\$ 3,935.98	\$ 325.54	\$ 781.30	\$ 5,000.00	\$ 1,000.00
Pen & Int on Del Taxes-Busines	\$ 23,672.28	\$ 43,126.07	\$ 9,122.31	\$ 21,893.54	\$ 15,000.00	\$ 20,000.00
Alcoholic Beverage Licenses	\$ 455,026.98	\$ 526,913.06	\$ 55,899.74	\$ 134,159.38	\$ 450,000.00	\$ 500,000.00
Other Licenses and permits	\$ 13,660.00	\$ 14,610.00	\$ 7,860.00	\$ 18,864.00	\$ 2,500.00	\$ 2,500.00
Planning & Zoning Fees	\$ 26,532.20	\$ 24,950.00	\$ 38,507.02	\$ 92,416.85	\$ 15,000.00	\$ 15,000.00
Bldg Structures & Equipment	\$ 3,338,321.05	\$ 1,090,127.98	\$ 400,546.89	\$ 961,312.54	\$ 1,650,000.00	\$ 1,000,000.00
OTC Inspections	\$ -	\$ 250.00	\$ 500.00	\$ 1,200.00	\$ -	\$ -
Soil Erosion	\$ 131,225.60	\$ 22,804.32	\$ 16,133.00	\$ 38,719.20	\$ 30,000.00	\$ 30,000.00
Plan Review - Fire	\$ 56,770.80	\$ 67,885.80	\$ 22,800.00	\$ 54,720.00	\$ 75,000.00	\$ 50,000.00
Tree Bank	\$ -	\$ 12,300.00	\$ 2,000.00	\$ 4,800.00	\$ -	\$ -
Local Govt Grants	\$ 4,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Election Qualifying Fees	\$ 3,720.00	\$ -	\$ -	\$ -	\$ 1,800.00	\$ 1,800.00
Sale of Maps and Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Police Svcs	\$ 19,015.00	\$ 25,900.00	\$ 5,795.00	\$ 13,908.00	\$ 20,000.00	\$ 15,000.00
Fingerprinting Fee	\$ 6,892.00	\$ 6,214.00	\$ 3,201.00	\$ 7,682.40	\$ 6,000.00	\$ 6,000.00
Public Safety-Other	\$ 96,724.59	\$ 91,929.43	\$ 30,049.62	\$ 72,119.09	\$ 75,000.00	\$ 75,000.00
Special Assessments	\$ 22,629.82	\$ 22,773.45	\$ 72.72	\$ 174.53	\$ 20,000.00	\$ 20,000.00
Streetlight Fees	\$ 333,737.61	\$ 342,856.00	\$ 2,434.81	\$ 5,843.54	\$ 330,000.00	\$ 330,000.00
Charges for services: Parking	\$ -	\$ 2,397.52	\$ 397.70	\$ 954.48	\$ -	\$ -
Rec Program Fees	\$ 18,750.77	\$ 20,761.25	\$ 7,634.37	\$ 18,322.49	\$ 10,000.00	\$ 44,500.00
Pavilion Rentals	\$ 15,850.00	\$ 22,800.00	\$ 17,200.00	\$ 41,280.00	\$ 25,000.00	\$ 25,000.00
NSF Fees	\$ 324.00	\$ 719.23	\$ 550.54	\$ 1,321.30	\$ -	\$ -
Municipal Court Fines & Forfeitures	\$ 1,255,293.00	\$ 1,231,786.43	\$ 584,482.47	\$ 1,402,757.93	\$ 1,000,000.00	\$ 1,000,000.00
Cash Confiscation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Revenue	\$ 43,547.08	\$ 17,521.07	\$ 14,491.09	\$ 34,778.62	\$ 10,000.00	\$ 20,000.00
Contr & Don From Priv Sources	\$ 16,300.00	\$ 7,347.00	\$ 4,000.00	\$ 9,600.00	\$ -	\$ -
Explorer Donations	\$ 8,833.84	\$ 10,900.00	\$ 2,099.00	\$ 5,037.60	\$ 5,000.00	\$ 5,000.00
Donations	\$ 3,935.00	\$ 275.00	\$ -	\$ -	\$ -	\$ -
Rents and Royalties	\$ 234,973.73	\$ 191,849.91	\$ 76,558.00	\$ 183,739.20	\$ 150,000.00	\$ 210,000.00
Rental Income - 4800 Ashford Dunwoody	\$ -	\$ 160,317.33	\$ 31,590.40	\$ 75,816.96	\$ -	\$ -
Advertising Rental	\$ 16,336.74	\$ 33,885.84	\$ 17,433.51	\$ 34,867.02	\$ 30,000.00	\$ 30,000.00
Rental Commissions	\$ (4,411.86)	\$ (3,328.72)	\$ -	\$ -	\$ -	\$ -
Reimb for damaged property	\$ 11,480.22	\$ 40,022.50	\$ 6,368.47	\$ 15,284.33	\$ -	\$ -
Other Charges For Svcs	\$ 1,199.92	\$ 1,941.85	\$ 405.67	\$ 973.61	\$ 2,000.00	\$ 2,000.00
Miscellaneous Revenue	\$ 237,917.57	\$ 20,706.71	\$ 15.00	\$ 36.00	\$ -	\$ -
Proceeds from sale of property	\$ 1,049,553.50	\$ 1,059,091.65	\$ 420,395.63	\$ 1,050,000.00	\$ 1,050,000.00	\$ 980,000.00
Use of Prior Yr Reserves	\$ -	\$ 1,687,855.00	\$ 1,641,850.00	\$ 800,000.00	\$ 800,000.00	\$ -
<b>Total General Fund Revenues</b>	<b>\$ 29,713,921.99</b>	<b>\$ 25,657,344.24</b>	<b>\$ 7,875,382.46</b>	<b>\$ 21,079,427.67</b>	<b>\$ 24,262,300.00</b>	<b>\$ 24,160,800.00</b>



Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested	Amount Change	% of Total
City Council	\$ 215,685.71	\$ 120,199.92	\$ 288,479.81	\$ 265,038.00	\$ 265,038.00	\$ 279,579.00	\$ 14,541.00	1.16%
City Manager	\$ 385,928.20	\$ 173,793.00	\$ 417,103.20	\$ 441,572.80	\$ 441,572.80	\$ 467,116.00	\$ 25,543.20	1.94%
City Clerk	\$ 181,254.47	\$ 84,434.59	\$ 202,643.02	\$ 250,852.84	\$ 250,852.84	\$ 217,876.00	\$ (32,976.84)	0.90%
Finance & Administration	\$ 2,656,516.25	\$ 1,222,573.65	\$ 2,934,176.76	\$ 3,391,970.94	\$ 3,641,970.94	\$ 3,039,826.01	\$ (602,144.93)	12.61%
Human Resources	\$ 255,363.77	\$ 99,295.00	\$ 238,308.00	\$ 333,946.90	\$ 333,946.90	\$ 377,966.00	\$ 44,019.10	1.57%
Information Technology	\$ 1,102,227.12	\$ 416,513.11	\$ 999,631.46	\$ 1,179,528.00	\$ 1,179,528.00	\$ 1,263,015.00	\$ 83,487.00	5.24%
Marketing	\$ 465,603.04	\$ 197,477.00	\$ 473,944.80	\$ 553,067.90	\$ 553,067.90	\$ 566,545.96	\$ 13,478.06	2.35%
Legal	\$ 511,137.02	\$ 137,098.27	\$ 329,035.85	\$ 370,000.00	\$ 370,000.00	\$ 300,000.00	\$ (70,000.00)	1.24%
Municipal Court	\$ 447,800.47	\$ 175,684.00	\$ 421,641.60	\$ 571,988.37	\$ 571,988.37	\$ 609,312.00	\$ 37,323.63	2.53%
Police	\$ 7,368,909.98	\$ 3,270,584.86	\$ 7,849,403.66	\$ 7,902,353.15	\$ 7,902,353.15	\$ 9,140,715.92	\$ 1,238,362.77	37.91%
E-911	\$ -	\$ 62,705.00	\$ 150,492.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ -	0.73%
Public Works	\$ 2,658,938.67	\$ 954,826.29	\$ 2,291,583.10	\$ 3,394,395.51	\$ 3,394,395.51	\$ 2,808,756.00	\$ (585,639.51)	11.65%
Parks & Recreation	\$ 2,112,127.25	\$ 1,040,808.84	\$ 2,497,941.22	\$ 3,211,713.35	\$ 3,211,713.35	\$ 2,306,075.56	\$ (905,637.79)	9.56%
Community Development	\$ 1,928,661.43	\$ 616,508.34	\$ 1,479,620.02	\$ 2,276,874.37	\$ 2,276,874.37	\$ 2,024,514.00	\$ (252,360.37)	8.40%
Economic Development	\$ 1,798,075.86	\$ 103,257.00	\$ 247,816.80	\$ 304,413.90	\$ 304,413.90	\$ 288,064.00	\$ (16,349.90)	1.19%
Contingency	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 300,000.00	\$ 250,000.00	\$ (50,000.00)	1.04%
<b>Total General Fund Expenditures</b>	<b>\$ 22,088,229.24</b>	<b>\$ 8,675,758.87</b>	<b>\$ 20,821,821.29</b>	<b>\$ 24,922,716.03</b>	<b>\$ 25,172,716.03</b>	<b>\$ 24,114,361.45</b>	<b>\$ (1,058,354.58)</b>	<b>100.00%</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Regular Salaries	88,000	36,667	88,001	88,000	88,000	88,000
Group Insurance	38,156	34,663	83,191	45,297	45,297	107,538
Social Security	5,050	2,045	4,908	5,456	5,456	5,456
Medicare	1,181	478	1,147	1,276	1,276	1,276
Workers' Compensation	285	204	490	209	209	209
Prof Svcs	700	4,546	10,910	4,500	4,500	4,500
Technical Svcs	566		-	1,000	1,000	1,000
Repairs & Maintenance		1,250	3,000	2,500	2,500	2,500
Insurance	59,416	32,803	78,727	75,000	75,000	20,000
Communications	2,163	226	542	6,500	6,500	6,500
Printing & Binding	1,065		-	3,550	3,550	3,550
Travel	5,187	3	7	9,300	9,300	15,300
Dues & Fees	2,171	3,113	7,471	3,000	3,000	3,000
Education & Training	3,490	2,005	4,812	5,250	5,250	6,550
Supplies	2,601		-	4,000	4,000	4,000
Food	659	1,447	3,473	5,500	5,500	5,500
Books & Periodicals	-	21	50	700	700	700
Small Equipment	4,995	729	1,750	4,000	4,000	4,000
<b>Total Department Expenditures</b>	<b>215,686</b>	<b>120,200</b>	<b>288,480</b>	<b>265,038</b>	<b>265,038</b>	<b>279,579</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Regular Salaries	276,517	115,303	276,727	287,539	287,539	301,701
Group Insurance	36,530	19,642	47,141	43,404	43,404	50,230
Medicare	3,946	1,771	4,250	4,170	4,170	4,375
Retirement	51,451	25,413	60,991	65,702	65,702	68,770
Workers' Compensation	1,123	951	2,282	994	994	1,041
Prof Svcs	78		-	-	-	-
Repairs & Maintenance	578		-	-	-	-
Communications	1,387	595	1,428	1,842	1,842	1,842
Printing & Binding	376		-	625	625	1,000
Travel	2,796	2,373	5,695	7,400	7,400	7,400
Dues & Fees	4,429	2,648	6,355	5,255	5,255	5,345
Education & Training	2,317	895	2,148	5,200	5,200	5,200
Supplies	1,884	387	929	2,700	2,700	5,200
Food	926	499	1,198	1,500	1,500	1,500
Books & Periodicals	341	56	134	512	512	512
Small Equipment	1,248	3,260	7,824	4,730	4,730	3,000
Contingency			-	10,000	10,000	10,000
<b>Total Department Expenditures</b>	<b>385,928</b>	<b>173,793</b>	<b>417,103</b>	<b>441,573</b>	<b>441,573</b>	<b>467,116</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Regular Salaries	104,186	40,369	96,886	102,970	102,970	107,542
Group Insurance	14,324	7,756	18,614	16,956	16,956	23,838
Medicare	1,507	634	1,522	1,494	1,494	1,560
Retirement	16,489	7,965	19,116	20,800	20,800	21,724
Workers' Compensation	322	234	562	244	244	257
Prof Svcs	811	3,029	7,269	55,000	55,000	5,000
Technical Svcs	1,350	800	1,920	1,000	1,000	1,250
Repairs & Maintenance	31,878	17,401	41,762	31,650	31,650	28,500
Communications	2,197	607	1,457	2,680	2,680	2,680
Advertising	1,279	251	602	2,000	2,000	2,000
Printing & Binding	795	698	1,675	1,500	1,500	1,500
Travel	1,238	17	41	3,750	3,750	3,750
Dues & Fees	527	75	180	275	275	275
Education & Training	650	65	156	3,475	3,475	12,475
Supplies	1,126	908	2,179	1,700	1,700	1,700
Food	296	130	312	400	400	400
Books & Periodicals	39		-	425	425	425
Small Equipment	2,239	3,496	8,390	4,534	4,534	3,000
<b>Total Department Expenditures</b>	<b>181,254</b>	<b>84,435</b>	<b>202,643</b>	<b>250,853</b>	<b>250,853</b>	<b>217,876</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Regular Salaries	156,680	59,919	143,806	149,446	149,446	155,372
Group Insurance	20,632	11,150	26,760	24,468	24,468	34,225
Medicare	2,203	899	2,158	2,167	2,167	2,253
Retirement	23,789	11,641	27,938	30,189	30,189	31,386
Workers' Compensation	474	347	833	357	357	371
Other Employment Benefits	-	1,114	2,674	19,700	19,700	20,585
Official/Admin Svcs-CGA	1,009,355	429,561	1,030,946	1,110,000	1,110,000	1,140,000
Prof Svcs	59,540	33,227	79,745	92,660	92,660	133,767
Technical Svcs	35,127	10,912	26,189	54,080	54,080	54,080
Repairs & Maintenance	110,440	110,315	264,756	385,890	385,890	185,890
Repairs & Maintenance	92,313		-	385,890	385,890	185,890
Rentals	463,439	196,500	471,600	607,020	607,020	364,516
Insurance	86,159	87,323	209,574	100,000	100,000	100,000
Communications	7,246	2,068	4,963	12,960	12,960	14,160
Advertising	322		-	3,600	3,600	3,600
Printing & Binding	8,860	1,745	4,188	11,450	11,450	11,450
Travel	5,308	2,029	4,870	3,500	3,500	5,500
Dues & Fees	62,107	35,053	84,127	67,805	67,805	53,335
Education & Training	2,944	225	540	2,635	2,635	4,000
Other Purchased Svcs-Other	32,197	16,944	40,666	32,400	32,400	73,200
Supplies	11,146	2,216	5,318	17,800	17,800	19,800
Electricity	37,579	22,885	54,924	156,000	156,000	156,000
Gasoline			-	-	-	5,000
Diesel	-		-	5,000	5,000	-
Food	9,918	4,711	11,306	21,225	21,225	21,500
Books & Periodicals	548		-	1,700	1,700	1,700
Small Equipment	10,505	3,311	7,946	9,919	9,919	20,000
Transfers Out-Debt	-		-	220,000	220,000	428,136
Transfers Out-Capital	500,000	178,479	428,350	250,000	500,000	-
<b>Total Department Expenditures</b>	<b>2,656,516</b>	<b>1,222,574</b>	<b>2,934,177</b>	<b>3,391,971</b>	<b>3,641,971</b>	<b>3,039,826</b>

<b>Account Name</b>	<b>2016 Actual</b>	<b>YTD Actual May 31, 2017</b>	<b>2017 Prorata Based on YTD</b>	<b>Original 2017 Budget</b>	<b>2017 As Amended</b>	<b>2018 Requested</b>
Prof Svcs	65,050	136,930	328,632	70,000	70,000	-
Prof Svcs-Legal	152,077		-	200,000	200,000	200,000
Prof Svcs-Litigation	293,783		-	100,000	100,000	100,000
Communications	96	63	152	-	-	-
Travel		-	-	-	-	-
Supplies	131	105	252	-	-	-
Supplies		-	-	-	-	-
Food		-	-	-	-	-
<b>Total Department Expenditures</b>	<b>511,137</b>	<b>137,098</b>	<b>329,036</b>	<b>370,000</b>	<b>370,000</b>	<b>300,000</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Official/Admin Svcs	671,244	295,627	709,505	709,505	709,505	749,947
Prof Svcs	177		-	-	-	-
Technical Svcs	31,149	1,444	3,466	35,500	35,500	20,500
Repairs & Maintenance	225,649	94,721	227,330	271,418	271,418	316,878
Rentals	-		-	-	-	-
Communications	60,286	3,040	7,296	62,259	62,259	90,640
Advertising	-		-	-	-	-
Printing & Binding	349		-	500	500	500
Travel	-		-	-	-	-
Dues & Fees	-		-	-	-	-
Education & Training	3,220		-	-	-	8,500
Other Purchased Svcs-Other	-		-	-	-	-
Supplies	1,045	16	38	-	-	-
Supplies			-	-	-	-
Small Equipment	30,908	21,665	51,996	100,346	100,346	76,050
Transfers Out-Debt			-	-	-	-
Transfers Out-Capital	78,200		-	-	-	-
<b>Total Department Expenditures</b>	<b>1,102,227</b>	<b>416,513</b>	<b>999,631</b>	<b>1,179,528</b>	<b>1,179,528</b>	<b>1,263,015</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Regular Salaries	143,192	54,111	129,866	157,985	157,985	154,471
Group Insurance	13,419	6,076	14,582	11,206	11,206	24,182
Medicare	2,060	880	2,112	2,291	2,291	2,240
Retirement	21,837	11,287	27,089	31,913	31,913	31,204
Employee Unemployment Tax	-	-	-	-	-	-
Workers' Compensation	380	343	823	377	377	369
Other Employment Benefits	3,600	5,442	13,061	36,250	36,250	35,000
OEB: Wellness	17,341	-	-	-	-	-
Prof Svcs	7,380	-	-	13,420	13,420	15,000
Technical Svcs	396	63	151	6,200	6,200	6,200
Repairs & Maintenance	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-
Communications	1,095	418	1,003	1,640	1,640	2,600
Advertising	-	295	708	500	500	1,500
Printing & Binding	381	-	-	2,200	2,200	1,800
Travel	-	-	-	5,000	5,000	4,800
Dues & Fees	495	542	1,301	1,050	1,050	1,050
Education & Training	36,279	19,577	46,985	60,100	60,100	92,100
Other Purchased Svcs-Other	-	-	-	-	-	-
Supplies	353	261	626	1,500	1,500	2,250
Food	2,611	-	-	600	600	600
Books & Periodicals	-	-	-	100	100	100
Small Equipment	4,544	-	-	1,615	1,615	2,500
<b>Total Department Expenditures</b>	<b>255,364</b>	<b>99,295</b>	<b>238,308</b>	<b>333,947</b>	<b>333,947</b>	<b>377,966</b>



<b>Account Name</b>	<b>2016 Actual</b>	<b>YTD Actual May 31, 2017</b>	<b>2017 Prorata Based on YTD</b>	<b>Original 2017 Budget</b>	<b>2017 As Amended</b>	<b>2018 Requested</b>
Official/Admin Svcs	309,856	131,689	316,054	316,053	316,053	322,396
Prof Svcs	27,756	12,850	30,840	57,000	57,000	22,000
Technical Svcs	13,413	5,705	13,692	30,900	30,900	42,400
Communications	9,143	27	65	5,000	5,000	10,000
Advertising	87,255	32,796	78,710	94,000	94,000	40,000
Printing & Binding	11,837	11,413	27,391	10,000	10,000	79,000
Dues & Fees	-	35	84	1,500	1,500	2,000
Supplies	2,820	977	2,345	34,000	34,000	17,000
Food	384	570	1,368	3,000	3,000	4,000
Small Equipment	3,138	1,415	3,396	1,615	1,615	3,500
<b>Total Department Expenditures</b>	<b>465,603</b>	<b>197,477</b>	<b>473,945</b>	<b>553,068</b>	<b>553,068</b>	<b>566,546</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Regular Salaries	174,550	67,876	162,902	182,096	182,096	190,108
Overtime Salaries	2,533	178	427	9,360	9,360	7,800
Group Insurance	38,324	19,975	47,940	41,452	41,452	54,377
Medicare	2,585	1,080	2,592	2,641	2,641	2,757
Retirement	28,666	10,990	26,376	36,784	36,784	38,402
Workers' Compensation	562	450	1,080	435	435	454
Prof Svcs	39,500	55,955	134,292	61,050	61,050	61,050
Prof Svcs-Court Solicitor	76,130	-	-	126,050	126,050	126,050
Prof Svcs-Public Defender	17,863	-	-	21,000	21,000	20,000
Technical Svcs	30,296	8,596	20,630	33,660	33,660	34,260
Repairs & Maintenance	21,114	3,607	8,657	18,604	18,604	22,854
Rentals	745	220	528	5,500	5,500	-
Communications	2,921	650	1,560	4,960	4,960	4,960
Printing & Binding	1,324	537	1,289	2,000	2,000	3,500
Travel	2,813	209	502	5,700	5,700	5,700
Dues & Fees	1,500	325	780	685	685	935
Education & Training	462	387	929	5,870	5,870	4,425
Other Purchased Svcs-Other	20	10	24	-	-	-
Supplies	2,706	598	1,435	5,250	5,250	5,500
Food	900	408	979	2,200	2,200	2,200
Books & Periodicals	586	500	1,200	600	600	1,200
Small Equipment	1,702	3,133	7,519	6,091	6,091	22,780
<b>Total Department Expenditures</b>	<b>447,800</b>	<b>175,684</b>	<b>421,642</b>	<b>571,988</b>	<b>571,988</b>	<b>609,312</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Regular Salaries	3,856,570	1,561,253	3,747,007	3,971,138	3,971,138	4,387,804
Overtime Salaries	137,416	62,546	150,110	306,725	306,725	313,112
Group Insurance	824,768	469,147	1,125,953	1,166,601	1,166,601	1,701,952
Medicare	56,768	24,872	59,693	62,030	62,030	68,164
Retirement	621,588	298,496	716,390	864,129	864,129	949,585
Unemployment Insurance	30		-		-	-
Workers' Compensation	157,582	95,571	229,370	170,341	170,341	178,987
Prof Svcs	18,345	10,405	24,972	33,000	33,000	22,550
Technical Svcs	29,636	8,007	19,217	31,200	31,200	15,600
Repairs & Maintenance	297,313	160,187	384,448	346,143	346,143	346,057
Rentals	30,833	14,148	33,955	28,252	28,252	35,884
Insurance	173,300	208,562	500,549	219,814	219,814	215,361
Insurance Claims	31,960	11,526	27,662	-	-	20,000
Communications	79,967	33,056	79,334	87,708	87,708	92,009
Advertising	1,878	195	468	2,500	2,500	3,300
Printing & Binding	7,343	2,503	6,007	7,600	7,600	8,300
Travel	50,743	25,193	60,463	39,000	39,000	42,900
Dues & Fees	8,483	6,170	14,808	18,176	18,176	16,676
Education & Training	38,049	23,374	56,098	47,135	47,135	51,570
Other Purchased Svcs-Other	40		-	-	-	-
Supplies	164,067	77,986	187,167	149,784	149,784	174,024
Electricity	-		-	-	-	-
Gasoline	143,860	67,930	163,032	250,000	250,000	233,000
Food	3,753	2,477	5,945	6,500	6,500	6,500
Books & Periodicals	815	778	1,867	2,500	2,500	2,500
Cash Over & Short	10		-	-	-	-
Small Equipment	252,591	106,203	254,887	92,077	92,077	175,881
Transfers Out-Capital	381,200		-	-	-	-
<b>Total Department Expenditures</b>	<b>7,368,909</b>	<b>3,270,585</b>	<b>7,849,404</b>	<b>7,902,353</b>	<b>7,902,353</b>	<b>9,140,716</b>

<b>Account Name</b>	<b>2016 Actual</b>	<b>YTD Actual May 31, 2017</b>	<b>2017 Prorata Based on YTD</b>	<b>Original 2017 Budget</b>	<b>2017 As Amended</b>	<b>2018 Requested</b>
Transfers to E911	-	62,705	150,492	175,000	175,000	175,000
<b>Total Department Expenditures</b>	<b>-</b>	<b>62,705</b>	<b>150,492</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Regular Salaries	123,307	50,525	121,260	127,728	127,728	137,405
Group Insurance	20,472	9,459	22,702	24,097	24,097	29,069
Medicare	1,766	776	1,862	1,853	1,853	1,993
Retirement	19,805	7,869	18,886	25,802	25,802	27,756
Workers' Compensation	583	507	1,217	515	515	554
Official/Admin Svcs	307,998	131,107	314,657	330,050	330,050	339,951
Prof Svcs	15,289	63,304	151,930	85,000	85,000	110,000
Tree Fund Expenses	59,655	28,275	67,860	-	-	92,000
Technical Svcs	7,600	1,000	2,400	7,400	7,400	2,400
Repairs & Maintenance	2,795	28,348	68,035	24,300	24,300	35,065
Insurance Claims		-	-	1,000	1,000	1,000
Communications	2,195	466	1,118	2,400	2,400	2,200
Advertising	1,219	1,334	3,202	1,500	1,500	2,000
Printing & Binding	2,350	150	360	1,200	1,200	1,200
Travel	970	18	43	4,780	4,780	4,750
Dues & Fees	-	300	720	225	225	500
Education & Training	1,383	-	-	3,000	3,000	3,000
Licenses	21	-	-		-	-
Supplies	1,176	971	2,330	1,500	1,500	2,800
Electricity	462,902	199,416	478,598	485,000	485,000	492,120
Food	232	266	638	-	-	-
Books & Periodicals	-	-	-	250	250	100
Small Equipment	319	1,600	3,840	300	300	500
<b>Total Department Expenditures</b>	<b>1,032,036</b>	<b>525,691</b>	<b>1,261,658</b>	<b>1,127,901</b>	<b>1,127,901</b>	<b>1,286,363</b>

<b>Account Name</b>	<b>2016 Actual</b>	<b>YTD Actual May 31, 2017</b>	<b>2017 Prorata Based on YTD</b>	<b>Original 2017 Budget</b>	<b>2017 As Amended</b>	<b>2018 Requested</b>
Prof Svcs	-	360	864	-	-	50,000
Repairs & Maintenance	1,106,731	324,856	779,655	1,011,000	1,011,000	1,225,000
Insurance Claims	526	130	311	-	-	-
Supplies	86,715	14,914	35,795	65,000	65,000	70,000
Transfers Out-Capital	432,931	88,875	213,300	1,190,495	1,190,495	177,393
<b>Total Department Expenditures</b>	<b>1,626,903</b>	<b>429,135</b>	<b>1,029,925</b>	<b>2,266,495</b>	<b>2,266,495</b>	<b>1,522,393</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Regular Salaries	98,262	39,335	94,404	101,010	101,010	106,425
Group Insurance	18,062	10,765	25,836	23,884	23,884	33,396
Medicare	1,260	565	1,356	1,465	1,465	1,544
Retirement	14,409	7,548	18,115	20,404	20,404	21,498
Workers' Compensation	388	400	960	407	407	429
Official/Admin Svcs-CGA	78,000	67,099	161,038	161,037	161,037	165,869
Prof Svcs	97,305	37,392	89,740	30,400	30,400	134,140
Technical Svcs	405		-	-	-	6,000
R&M- Parks	1,197,918	420,318	1,008,764	1,230,000	1,230,000	1,368,000
Rentals	3,882	1,225	2,940	4,000	4,000	6,525
Insurance	34,935	43,287	103,890	45,000	45,000	45,000
Insurance Claims	-		-	-	-	-
Communications	1,235	638	1,530	7,000	7,000	7,000
Advertising	-	889	2,134	-	-	5,000
Printing & Binding	840		-	-	-	3,500
Travel	-	497	1,192	3,600	3,600	3,600
Dues & Fees	941	145	348	500	500	550
Education & Training	-	-	-	1,800	1,800	1,800
Supplies	112,594	30,995	74,388	143,000	143,000	170,200
Electricity	171,181	76,046	182,511	225,600	225,600	225,600
Food	147	162	388	-	-	-
Small Equipment	16,014	1,476	3,543	4,500	4,500	-
Transfers Out-Debt	108,367	152,027	364,865	608,106	608,106	-
Transfers Out-Capital	155,982	150,000	360,000	600,000	600,000	-
<b>Total Department Expenditures</b>	<b>2,112,127</b>	<b>1,040,809</b>	<b>2,497,941</b>	<b>3,211,713</b>	<b>3,211,713</b>	<b>2,306,076</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Regular Salaries	124,727	50,152	120,365	127,505	127,505	118,269
Group Insurance	18,349	11,118	26,683	24,104	24,104	32,616
Medicare	1,763	774	1,858	1,849	1,849	1,715
Retirement	18,923	8,617	20,681	25,757	25,757	23,891
Workers' Compensation	304	289	694	305	305	283
Official/Admin Svcs	1,572,923	518,312	1,243,950	1,819,000	1,819,000	1,494,000
Prof Svcs	77,540	-	-	80,000	80,000	75,000
Prof Svcs-Legal	-	-	-	-	-	50,000
Technical Svcs	42,209	9,703	23,287	65,000	65,000	60,000
Repairs & Maintenance	32,618	187	449	41,000	41,000	45,000
Rentals	6,254	3,577	8,585	12,000	12,000	12,000
Insurance Claims	-	-	-	22,500	22,500	25,000
Communications	2,919	468	1,123	780	780	840
Advertising	6,275	1,490	3,576	15,000	15,000	20,000
Printing & Binding	2,024	2,303	5,527	5,000	5,000	7,000
Travel	2,845	47	113	5,500	5,500	6,000
Dues & Fees	1,302	10	24	2,900	2,900	2,900
Education & Training	2,330	100	240	9,000	9,000	9,500
Supplies	12,234	2,985	7,164	13,000	13,000	15,000
Gasoline			-	-	-	2,000
Food	1,283	153	367	2,500	2,500	3,000
Books & Periodicals	326		-	1,100	1,100	2,500
Small Equipment	1,514	6,223	14,935	3,074	3,074	18,000
Transfers Out-Capital		-	-	-	-	-
<b>Total Department Expenditures</b>	<b>1,928,661</b>	<b>616,508</b>	<b>1,479,620</b>	<b>2,276,874</b>	<b>2,276,874</b>	<b>2,024,514</b>



Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Regular Salaries	153,313	61,569	147,766	157,548	157,548	164,853
Group Insurance	12,346	6,372	15,293	16,231	16,231	19,468
Medicare	2,182	956	2,294	1,577	1,577	1,660
Retirement	18,944	9,475	22,740	31,825	31,825	33,301
Workers' Compensation	608	623	1,495	555	555	582
Prof Svcs	30,000	12,500	30,000	30,000	30,000	-
Technical Svcs	8,296	-	-	8,000	8,000	9,000
Communications	657	229	550	968	968	500
Advertising	29,870	8,620	20,688	39,595	39,595	37,200
Travel	141	32	77	1,500	1,500	1,200
Dues & Fees	1,876	385	924	13,500	13,500	16,100
Education & Training		755	1,812	-	-	3,000
Supplies	26	-	-	-	-	-
Electricity	38,286		-	-	-	-
Food	1,531	326	782	1,500	1,500	1,200
Small Equipment		1,415	3,396	1,615	1,615	-
Transfers Out-Debt	1,500,000		-	-	-	-
<b>Total Department Expenditures</b>	<b>1,798,076</b>	<b>103,257</b>	<b>247,817</b>	<b>304,414</b>	<b>304,414</b>	<b>288,064</b>



Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Contingency	-	-	-	300,000	300,000	250,000
<b>Total Department Expenditures</b>	-	-	-	<b>300,000</b>	<b>300,000</b>	<b>250,000</b>

## Emergency 911

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
E-911 charges	1,215,615	422,059	1,012,942	1,050,000	1,050,000	1,050,000
Transfers In	-	62,705	150,492	175,000	175,000	175,000
<b>Total Fund Revenues</b>	<b>1,215,615</b>	<b>484,764</b>	<b>1,163,434</b>	<b>1,225,000</b>	<b>1,225,000</b>	<b>1,225,000</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Professional Services	-	-	-	-	-	-
Communications	70,892	14,111	33,867	100,000	100,000	100,000
911 Equipment	1,676	4,109	9,862	-	-	-
Intergovernmental-E911	1,125,000	468,750	1,125,000	1,125,000	1,125,000	1,125,000
Transfers Out-Debt	-	-	-	-	-	-
<b>Total Fund Expenditures</b>	<b>1,197,568</b>	<b>486,970</b>	<b>1,168,729</b>	<b>1,225,000</b>	<b>1,225,000</b>	<b>1,225,000</b>

<b>Fund Balance</b>	<b>18,047</b>	<b>(2,206)</b>	<b>(5,295)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Federal Grants	806,883	234,403	562,567	1,017,000	1,017,000	-
State Grants	588,572	297,931	715,033	300,000	300,000	418,607
Transfers In		-	-	-	-	-
<b>Total Fund Revenues</b>	<b>1,395,456</b>	<b>532,333</b>	<b>1,277,600</b>	<b>1,317,000</b>	<b>1,317,000</b>	<b>418,607</b>

Account Name	2016 Actual	YTD Actual May 31, 2016	2016 Prorata Based on YTD	Original 2016 Budget	2016 As Amended	2018 Requested
Various	113	-	-	17,000	17,000	-
Various	1,427,259	516,958	1,240,700	1,300,000	1,300,000	418,607
Various		-	-	-	-	-
Various		-	-	-	-	-
<b>Total Fund Expenditures</b>	<b>1,427,371</b>	<b>516,958</b>	<b>1,240,700</b>	<b>1,317,000</b>	<b>1,317,000</b>	<b>418,607</b>

<b>Fund Balance</b>	<b>(31,916)</b>	<b>15,375</b>	<b>36,900</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Beginning Balance</b>		\$ 17,529,833.01	\$ 7,964,782.55	\$ 7,964,782.55	\$ 7,964,782.55	\$ 7,964,782.55	4,464,783
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Department	Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
	MARTA Capital Funds	-	-	-		-	
	GDOT LARP	-	-	-		-	
	Local					-	
	Interest Revenue	15,506	19,087	45,808		-	
	Contrib & Donations	50,000	-	-		-	
	Transfers In-100	1,548,313	301,375	723,300	1,205,500	1,205,500	177,393
	Transfers In-330	7,198,673	1,250,000	3,000,000	4,704,500	4,704,500	5,252,000
	Proceeds from the Sale of Prop					-	
	Use of PY Reserves		1,458,333	3,500,000		-	
	<b>Total Fund Revenues</b>	<b>8,812,492</b>	<b>3,028,795</b>	<b>7,269,108</b>	<b>5,910,000</b>	<b>5,910,000</b>	<b>5,429,393</b>

Department	Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Information Technology	Technical Services	-	-	-		-	
Information Technology	Repairs and Maintenance	-	-	-		-	
Information Technology	Small Equipment	-	-	-		-	
Information Technology	Machinery & Equipment	99,725	1,680	4,032	-	-	-
Facilities	Buildings	8,657,335	443,812	1,065,149	250,000	250,000	250,000
Facilities	Small Equipment	522	-	-		-	
Police	Machinery & Equipment	488,728	317,269	761,446	-	-	113,000
Community Development	Machinery & Equipment	-	-	-	-	-	-
Public Works	Professional Services	24,928	-	-		-	
Public Works	Professional Services	36,860	92,901	222,962		-	
Public Works	Repairs & Maintenance	90,573	-	-	3,300,000	3,300,000	3,300,000
Public Works	Less: LMIG Allocation	-	-	-	(380,000)	(380,000)	(418,607)
Public Works	Small Equipment	210	-	-		-	
Public Works	Infrastructure	7,822,415	1,007,708	2,418,500	2,140,000	2,140,000	2,160,000
Parks & Recreation	Professional Services	165,830	-	-		-	-
Parks & Recreation	Repairs & Maintenance					-	-
Parks & Recreation	Sites	62,150	7,444,913	17,867,791		-	-
Parks & Recreation	Site Improvements	714,496	-	-		-	-
Parks & Recreation	Buildings	128,729	-	-		-	-
Parks & Recreation	Machinery & Equipment	-	-	-		-	-
Parks & Recreation	Infrastructure	56,971	64	153	4,100,000	4,100,000	-
Community Development	Machinery & Equipment	28,070					25,000
	<b>Total Fund Expenditures</b>	<b>18,377,542</b>	<b>9,308,347</b>	<b>22,340,033</b>	<b>9,410,000</b>	<b>9,410,000</b>	<b>5,429,393</b>

<b>Revenue Less Expenditures</b>	<b>(9,565,050)</b>	<b>(6,279,552)</b>	<b>(15,070,925)</b>	<b>(3,500,000)</b>	<b>(3,500,000)</b>	<b>-</b>
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<b>Fund Balance</b>	<b>7,964,783</b>	<b>1,685,231</b>	<b>(7,106,142)</b>	<b>4,464,783</b>	<b>4,464,783</b>	<b>4,464,783</b>
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-279-



<b>Fund Balance</b>	<b>101,528</b>	<b>868,855</b>	<b>868,855</b>	<b>868,855</b>	<b>868,855</b>	<b>68,855</b>
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Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Interest Revenue		-	-	-	-	
Operating Transfers In-100	1,608,367	152,027	364,865	608,106	608,106	428,136
Operating Transfers In-215		-	-	-	-	-
Residual Equity Transfer In		-	-	-	-	
<b>Total Fund Revenues</b>	<b>1,608,367</b>	<b>152,027</b>	<b>364,865</b>	<b>608,106</b>	<b>608,106</b>	<b>428,136</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Lease Principal		-	-	-	-	303,980
Lease Interest		-	-	-	-	193,011
Transfers out - CU	841,040	1,464,434	3,514,643	1,408,106	1,408,106	-
<b>Total Fund Expenditures</b>	<b>841,040</b>	<b>1,464,434</b>	<b>3,514,643</b>	<b>1,408,106</b>	<b>1,408,106</b>	<b>496,991</b>

<b>Revenue Less Expenditures</b>	<b>767,327</b>	<b>(1,312,407)</b>	<b>(3,149,778)</b>	<b>(800,000)</b>	<b>(800,000)</b>	<b>(68,855)</b>
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<b>Fund Balance</b>	<b>868,855</b>	<b>(443,553)</b>	<b>(2,280,923)</b>	<b>68,855</b>	<b>68,855</b>	<b>-</b>
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-280-

<b>Fund Balance</b>	<b>67,464</b>	<b>-</b>	<b>67,464</b>	<b>67,464</b>	<b>67,464</b>	<b>67,464</b>
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Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Interest Revenue	72	57	136	-	-	-
Operating Transfers In-405	841,040	1,464,355	3,514,451	1,408,106	1,408,106	
Operating Transfers In-350	-	-	-	-	-	-
Proceeds from the sale of prop	-	-	-	-	-	-
<b>Total Fund Revenues</b>	<b>841,111</b>	<b>1,464,411</b>	<b>3,514,587</b>	<b>1,408,106</b>	<b>1,408,106</b>	<b>-</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Official/Admin Services			-	-	-	-
Prof Svcs-Stormwater			-	-	-	-
Repairs & Maintenance			-	-	-	-
Repairs & Maintenance			-	-	-	-
Rep & Maint-Riprap Program			-	1,456,459	1,456,459	
Insurance Claims			-	19,110	19,110	
Communications			-	-	-	-
<b>Total Fund Expenditures</b>		<b>-</b>	<b>-</b>	<b>1,475,569</b>	<b>1,475,569</b>	<b>-</b>

<b>Revenue Less Expenditures</b>		<b>1,464,411</b>	<b>3,514,587</b>	<b>(67,463)</b>	<b>(67,463)</b>	<b>-</b>
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<b>Fund Balance</b>		<b>1,464,411</b>	<b>3,582,050</b>	<b>0</b>	<b>0</b>	<b>67,464</b>
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<b>Fund Balance</b>	<b>3,403,885</b>	<b>3,762,853</b>	<b>3,762,853</b>	<b>3,762,853</b>	<b>3,762,853</b>	<b>3,762,853</b>
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Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Stormwater Utility Charges	2,010,908	(24,295)	(58,308)	1,933,514	1,933,514	2,007,197
Interest Revenue	1,447	2,159	5,183	800	800	800
Fund Equity Transfer In	525,000	103,908	249,379	103,908	103,908	84,287
<b>Total Fund Revenues</b>	<b>2,537,355</b>	<b>81,772</b>	<b>196,254</b>	<b>2,038,222</b>	<b>2,038,222</b>	<b>2,092,283</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Official/Admin Services	225,000	95,625	229,500	218,659	218,659	225,200
Prof Svcs-Stormwater	74,023	15,715	37,715	107,500	107,500	92,000
Repairs & Maintenance	1,751,068	518,968	1,245,523	1,654,118	1,654,118	1,726,883
Repairs & Maintenance	350	6,725	16,140	-	-	-
Rep & Maint-Riprap Program	4,244	1,152	2,766	5,000	5,000	5,000
Insurance Claims	1,000	-	-	-	-	1,000
Printing & Binding	-	-	-	500	500	500
Dues & Fees	500	1,445	3,468	1,945	1,945	1,500
Supplies	20,846	12,195	29,268	50,000	50,000	40,000
Books & Periodicals	-	-	-	500	500	-
Small Equipment	348	-	-	-	-	200
Depreciation Expense	96,633	-	-	-	-	-
Capital Contingency	4,375	-	-	-	-	-
<b>Total Fund Expenditures</b>	<b>2,178,387</b>	<b>651,825</b>	<b>1,564,380</b>	<b>2,038,222</b>	<b>2,038,222</b>	<b>2,092,283</b>

<b>Revenue Less Expenditures</b>	<b>358,968</b>	<b>(570,053)</b>	<b>(1,368,127)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>Fund Balance</b>	<b>3,762,853</b>	<b>3,192,800</b>	<b>2,394,726</b>	<b>3,762,853</b>	<b>3,762,853</b>	<b>3,762,853</b>
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Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Hotel/Motel Tax	2,669,185	1,195,274	2,868,658	2,700,000	2,700,000	2,800,000
Interest Revenue	13	7	16	-	-	-
<b>Total Fund Revenues</b>	<b>2,669,197</b>	<b>1,195,281</b>	<b>2,868,675</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>2,800,000</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Professional Services	-	-	-	-	-	-
Transfers to General Fund	1,601,523	717,165	1,721,195	1,620,000	1,620,000	1,680,000
Transfers to Dunwoody CVB	1,067,674	478,110	1,147,463	1,080,000	1,080,000	1,120,000
<b>Total Fund Expenditures</b>	<b>2,669,197</b>	<b>1,195,274</b>	<b>2,868,658</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>2,800,000</b>

<b>Fund Balance</b>	-	7	16	-	-	-
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Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
MV Rental Excise Tax	99,130	41,994	100,786	100,000	100,000	100,000
<b>Total Fund Revenues</b>	<b>99,130</b>	<b>41,994</b>	<b>100,786</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

Account Name	2016 Actual	YTD Actual May 31, 2017	2017 Prorata Based on YTD	Original 2017 Budget	2017 As Amended	2018 Requested
Transfers to General Fund	99,130	41,994	100,786	100,000	100,000	100,000
<b>Total Fund Expenditures</b>	<b>99,130</b>	<b>41,994</b>	<b>100,786</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

<b>Fund Balance</b>	-	-	-	-	-	-
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<b>Fund Balance</b>	<b>5,080,295</b>	<b>5,082,136</b>	<b>5,082,136</b>	<b>5,082,136</b>	<b>5,082,136</b>	<b>5,082,136</b>
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<b>Account Name</b>	<b>2016 Actual</b>	<b>YTD Actual May 31, 2017</b>	<b>2017 Prorata Based on YTD</b>	<b>Original 2017 Budget</b>	<b>2017 As Amended</b>	<b>2018 Requested</b>
Homestead Option Sales Tax	6,398,673	-	-	4,500,000	4,500,000	5,250,000
Interest Revenue	1,841	995	2,389	4,500	4,500	2,000
Fund Equity Transfer In	800,000	83,333	200,000	200,000	200,000	
<b>Total Fund Revenues</b>	<b>7,200,514</b>	<b>84,329</b>	<b>202,389</b>	<b>4,704,500</b>	<b>4,704,500</b>	<b>5,252,000</b>

<b>Account Name</b>	<b>2016 Actual</b>	<b>YTD Actual May 31, 2017</b>	<b>2017 Prorata Based on YTD</b>	<b>Original 2017 Budget</b>	<b>2017 As Amended</b>	<b>2018 Requested</b>
Transfers to Capital Projects Fund	7,198,673	1,176,125	2,822,700	4,704,500	4,704,500	5,252,000
<b>Total Fund Expenditures</b>	<b>7,198,673</b>	<b>1,176,125</b>	<b>2,822,700</b>	<b>4,704,500</b>	<b>4,704,500</b>	<b>5,252,000</b>

<b>Fund Balance</b>	<b>5,082,136</b>	<b>3,990,340</b>	<b>2,461,825</b>	<b>5,082,136</b>	<b>5,082,136</b>	<b>5,082,136</b>
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Police Department

Description	Project Code	Quantity	Unit Cost	Original Request	Revised Request
Chip Off - Forensic device and training for cell phone investigations		1	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
New Position: Detective (hire 5-1-2018)		0.66667	\$ 72,836.92	\$ 72,836.92	\$ 48,557.95
Detective Operations		1	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Detective Supplies		1	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00
Detective Capital		1	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00
New Position: Patrol Officer (2) (hire 5-1-2018)		1.33333	\$ 72,836.92	\$ 145,673.84	\$ 97,115.89
Patrol Officer Operations		2	\$ 900.00	\$ 1,800.00	\$ 1,800.00
Patrol Officer Supplies		2	\$ 10,750.00	\$ 21,500.00	\$ 21,500.00
Patrol Officer Capital		2	\$ 45,000.00	\$ 90,000.00	\$ 90,000.00
New Position: Property & Evidence Technician (hire 1-1-2018)		1	\$ 58,350.10	\$ 58,350.10	\$ 58,350.10
Property & Evidence Technician Operations		1	\$ 300.00	\$ 300.00	\$ 300.00
Property & Evidence Technician Supplies		1	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
Property & Evidence Technician Capital		1	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
					\$ -
<b>Total</b>			<b>\$ 304,573.94</b>	<b>\$ 434,060.86</b>	<b>\$ 361,223.94</b>

Public Works

Description	Project Code	Quantity	Unit Cost	Original Request	Revised Request
Citywide Signal Communications/Dunwoody ITS	409	1	\$ 375,000.00	\$ 250,000.00	\$ 375,000.00
Chamblee Dunwoody Road Peeler to Vermack Improvements (Grant Match)	415	1	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Meadow Lane Intersection Improvements (Grant Match)		1	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
2018 Road Resurfacing		0.88743	\$ 3,718,607.00	\$ 3,718,607.00	\$ 3,300,000.00
Womack Road Sidewalk- Oakhurst Walk to Tilly Mill Road (completed along with paving)	202-Wom	1	\$ 320,000.00	\$ 320,000.00	\$ 320,000.00
Crosswalk Improvements- Tilly Mill at Andover and Chamblee Dunwoody at Georgetown Park (Rapid Flashing Beacons only)		0.2	\$ 100,000.00	\$ 100,000.00	\$ 20,000.00
Chamblee Dunwoody at Womack Intersection Improvement Design		1	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Central Parkway Sidewalk		1	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Dunwoody Club Sidewalk- Dunwoody Gaps between Whitney Landing and Winters Chapel		1	\$ 270,000.00	\$ 270,000.00	\$ 270,000.00
Winters Chapel Multiuse Path- Dunwoody Club to Charmant		1.7	\$ 500,000.00	\$ 500,000.00	\$ 850,000.00
Crosswalk Installation at Village Mill Swim Tennis Club		0	\$ 10,000.00	\$ 10,000.00	\$ -

Citywide Pavement Evaluation (push to early 2019 or include with paving if paving contract has enough capacity)		0	\$ 65,000.00	\$ 65,000.00	\$ -
<b>Total</b>			<b>\$ 5,683,607.00</b>	<b>\$ 5,558,607.00</b>	<b>\$ 5,460,000.00</b>

**Parks**

Description	Project Code	Quantity	Unit Cost	Original Request	Revised Request
BRP Playground Resurfacing		0	\$ 250,000.00	\$ 250,000.00	\$ -
NDCAC Parking Lot Repaving		0	\$ 500,000.00	\$ 500,000.00	\$ -
BRP Great Lawn & Ball Fields - Construction Plans		0	\$ 350,000.00	\$ 250,000.00	\$ -
Austin Park Site Master Plan		1	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
<b>Total</b>			<b>\$ 1,150,000.00</b>	<b>\$ 1,050,000.00</b>	<b>\$ 50,000.00</b>

**Finance & Administration - Facilities**

Description	Project Code	Quantity	Unit Cost	Original Request	Revised Request
Accountant II - New Position (hire 7-1-2018)		0.5	\$ 97,214.00	\$ 97,214.00	\$ 48,607.00
<b>Total</b>			<b>\$ 97,214.00</b>	<b>\$ 97,214.00</b>	<b>\$ 48,607.00</b>

**Community Development**

Description	Project Code	Quantity	Unit Cost	Original Request	Revised Request
Code Enhancemnets		1	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
E-Plan Software Review		1	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
<b>Total</b>			<b>\$ 75,000.00</b>	<b>\$ 75,000.00</b>	<b>\$ 75,000.00</b>

# Fiscal Year 2018 Budget Meeting

## Agenda Item #1 - Fiscal Strategy and Guiding Principles

The FY 2018 budget was developed utilizing the following guiding principles that have served us well since we incorporated:

- A. A financially healthy city is a strong city.
- B. Keep the streets clean and the people safe.
- C. Closely match service levels with community expectations.
- D. Derive value from outsourcing municipal services
- E. Increase infrastructure investments, yet at a sustainable level
- F. Perpetuate the culture of professionalism, enthusiasm and a commitment to “best in class” service delivery
- G. Everything should begin with... “In the best interests of the City of Dunwoody”

## Agenda Item #2 - FY 2018 Strategy

Each budget year represents a fresh opportunity to address the financial and operational priorities of the City of Dunwoody. In formulating the budget for FY 2018 we have kept the guiding principles in mind in crafting this budget but have also prioritized our needs for this fiscal year in the following manner:

### Priorities:

1. Infrastructure investments
2. Public Safety
3. Parks
4. Maintaining healthy operating reserves
5. Service delivery

## **Fiscal Year 2018 Budget Meeting** **Agenda Item #3 – Budget Process**

### **Key Dates:**

- September 1, 2017 - Submission of FY 2018 Budget to the Council
- August 30, 2017 – Reviewed budget with the mayor (no monetary changes)
- September 6, 2017 – Advertisement of budget in Crier and on Website
- September 14 & 18, 2017 – Budget Committee review and discussion
- October 9, 2017 – Public Hearing and Full Council Discussion
- October 23, 2017 – Adoption of Budget Resolution
- Council action by 11/1/16 or automatic approval of budget submitted by the Mayor

Changes from the proposed budget in advance of the October council meeting and public hearing will be on “common ground” issues only.

### **Agenda Item #4 – Millage Rate and Homestead Exemption**

Each year, Dunwoody has recognized opportunities for investment; from the redevelopment of the abandoned “pipe farm” and the purchase from DeKalb of our other parks in our first years to acquisition of a new City Hall and the PCMS property more recently. It isn’t hard to think of ourselves as an established city, but we are still very young with many needs that are still to be addressed. Citizens and council alike continue to ask more and more of staff and our government. Addressing this takes financial resources; resources that are limited. More importantly, these resources are neither stable nor predictable as seen in the shift in law for vehicle taxes, HOST funding, increasing contracting prices, and the possibility of SPLOST. So for our FY 2018, staff recommends holding the millage rate steady at 2.74 mill. While rolling back the rate would be popular, a need to invest in infrastructure improvements dictates a need to keep the tax rate at 2.74 mill.

Dunwoody has the lowest overall tax rate of DeKalb County cities and is lower than unincorporated DeKalb. The City should monitor the tax rate in future years to keep our position as the best value in DeKalb County while making sure the City has adequate reserves and the ability to invest in infrastructure needs. Until citizens are content with the level of

services being provided and other revenue sources are stable, it would not be recommended we lower a millage rate that is unlikely to ever increase after such a decrease.

## Fiscal Year 2018 Budget Meeting

### Agenda Item #5 – Reserves and FY 2017 Budget Amendment

Fund balance at the end of FY 2017 is projected to be at the level sufficient to provide a “low water mark” of 4 month reserves desired by Council. We are very close to this mark and nowhere near our stipulated maximum of 8 month reserve.

Council will be presented a budget amendment in October for FY 2017 in conjunction with the FY 2018 budget approval. Staff is recommending unappropriated HOST and budget surplus funds go towards:

1. Capital improvements for City Hall,
2. Ball fields at Brook Run,
3. Demolition costs of the theater.

Council has also received a request to consider fully funding the pavilion cost at DNC. (info to be provided)

### Agenda Item #6 – Revenue Estimate

The General Fund revenue estimate for FY 2018 is just near \$24 million. This excludes \$5.25 million in anticipated HOST funds. The main points to note for our revenue estimate are as follows:

1. Millage rate will remain steady at 2.74
2. Tax digest will slightly increase from FY 2017 levels; likely offset by increases in operational costs due to inflation.
3. No significant changes in state law that impact revenue (including new cities in DeKalb)
4. Revenue from development of the URA land of \$0.98 million
5. HOST at \$5.25 million. **HOWEVER, WE MAY NEED TO DECREASE SALES TAX DOLLARS IF SPLOST PASSES DUE TO ONLY GETTING 9 MONTHS OF REVENUE IN THE FIRST YEAR!**

- 6. Current proposal does not include any projected revenues for any new hotels beyond those that we currently have operating as of 8/29/2017.
- 7. Increase in occupation tax rates to better align (but remain below) peer jurisdictions including DeKalb, Brookhaven, Sandy Springs, Atlanta, Fulton and Johns Creek.

## **Fiscal Year 2018 Budget Meeting**

### **Agenda Item #7 – Departmental Spending Priorities**

The key departmental spending enhancements are as follows:

***City Council:***

- 1. Additional funds as more council members take health insurance benefits.
- 2. Decrease in insurance costs due to switch in carriers/lower premiums.

***City Clerk:***

- 1. Decrease due to no elections scheduled in 2018.

***Finance & Admin (Finance, Accounting, Revenue, Purchasing, HR, Marketing, Information Technology):***

- 1. **NOTHING BUDGETED FOR THE BUILDOUT AND RELOCATION OF CITY HALL SCHEDULED TO BE COMPLETED IN 2017 (to be budgeted separately)**
- 2. Debt service and operating expenses for new City Hall
- 3. Routine upgrades and improvements in IT infrastructure – no capital
- 4. Mailing costs for new city newsletter (\$48,000 – 3 letters)
- 5. Additional FTE (accountant) due to higher volume and workload of the department (\$49,000)
- 6. Increasing post-secondary education reimbursement due to higher demand (~\$30,000)

***Police:***

- 1. Staffing additions in following with staffing plan submitted by the Chief in prior year:
  - a. Detective (1), Patrol Officers (2), and Property & Evidence Tech (1)
  - b. Change to staffing structure to “pre-staff” in order to minimize attrition effects. We currently are understaffed the overwhelming majority of the year. By recruiting and hiring even when fully staffed, we will have personnel in place when vacancies exist. On average, we will still be understaffed, but the gap



between budgeted and actual will be minimized with this in place. For 2017, we will try to recruit for 2 additional officers and monitor the budget to ensure we remain within the FTE's budgeted.

2. COLA at 1.5% and Merit at 2.0% (average)
3. *(E911 contribution from General Fund remaining at \$175,000.)*

# Fiscal Year 2018 Budget Meeting

## Agenda Item #7 - Departmental Spending Priorities (cont)

### **Public Works:**

1. 2018 Resurfacing (\$3.3 million) – plus another \$500,000 for parking at NDCAC
2. Citywide Signal Communications/Dunwoody ITS \$ 375,000
3. Chamblee Dunwoody Road Peeler to Vermack Improvements \$ 100,000
4. Meadow Lane Intersection Improvements \$ 50,000
5. Womack Road Sidewalk- Oakhurst Walk to Tilly Mill Road (completed along with paving) \$ 320,000
6. Crosswalk Improvements- Tilly Mill at Andover and Chamblee Dunwoody at Georgetown Park (Rapid Flashing Beacons only) \$ 20,000
7. Chamblee Dunwoody at Womack Intersection Improvement \$ 150,000
8. Central Parkway Sidewalk \$ 25,000
9. Dunwoody Club Sidewalk- Dunwoody Gaps between Whitney Landing and Winters Chapel \$ 270,000

### **Parks and Recreation:**

1. Brook Run Playground resurfacing - \$250,000
2. Paving – NDCAC @ \$500,000
3. Austin ES Site Master Plan Study

### **Community Development:**

1. Legal Review for internally developed Code Updates (\$50,000)
2. E-Plan Software (\$25,000)