



2025

ANNUAL OPERATING & CAPITAL BUDGET

PREPARED BY

FINANCE & ADMINISTRATION DEPARTMENT

SUBMITTED BY

MAYOR LYNN DEUTSCH AND CITY MANAGER ERIC LINTON









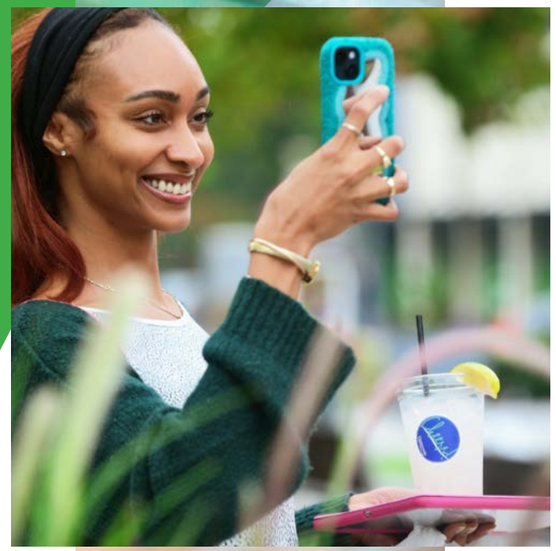






City of Dunwoody Georgia

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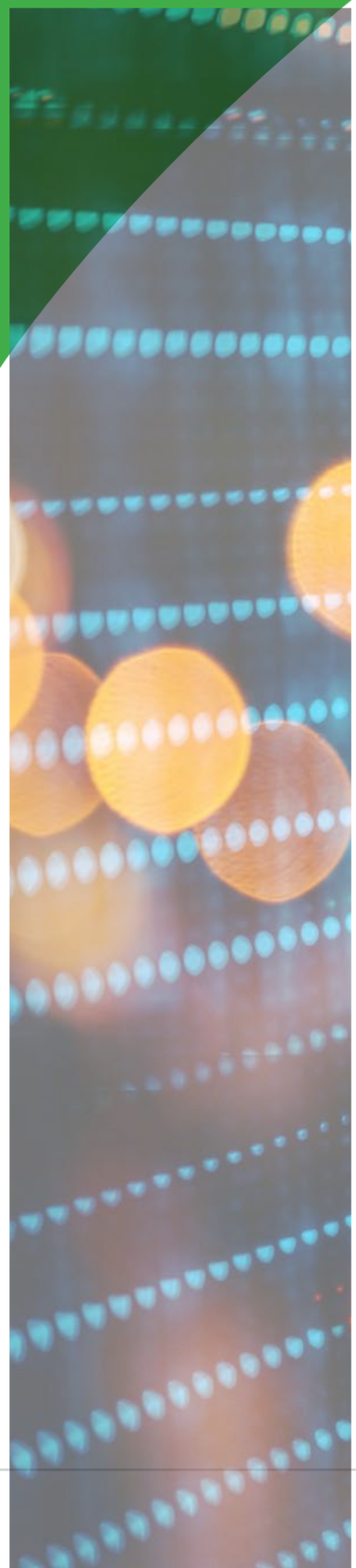
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DUNWOODY AT A GLANCE



DATE OF INCORPORATION

December 1, 2008

AREA

13.2 square miles

FORM OF GOVERNMENT

Municipality

TOTAL ADOPTED FISCAL YEAR 2025 BUDGET

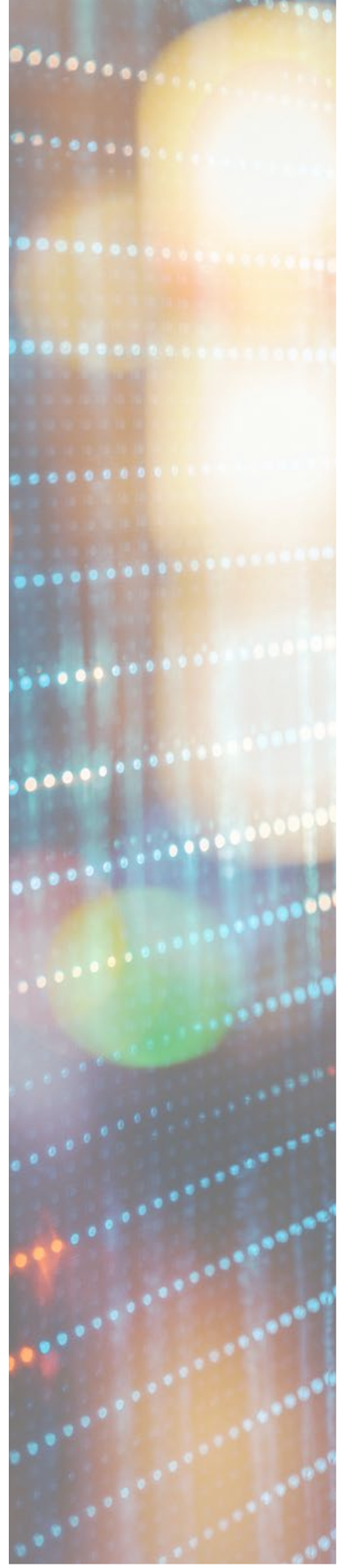
$ 70.6 Million

MAJOR EMPLOYERS*	EMPLOYEES
SIX CONTINENTS HOTELS	2,511
IG SERVICES	838
HAPAG-LLOYD AMERICA, LLC	763
DEKALB COUNTY SCHOOL DISTRICT	629
T MOBILE	509
UHS OF PEACHFORD LP/PEACHFORD	338
WALMART SUPERCENTER #2360*	306
INSIGHT GLOBAL LLC	305
KADAN HOMECARE	298
FIN QUERY LLC	298

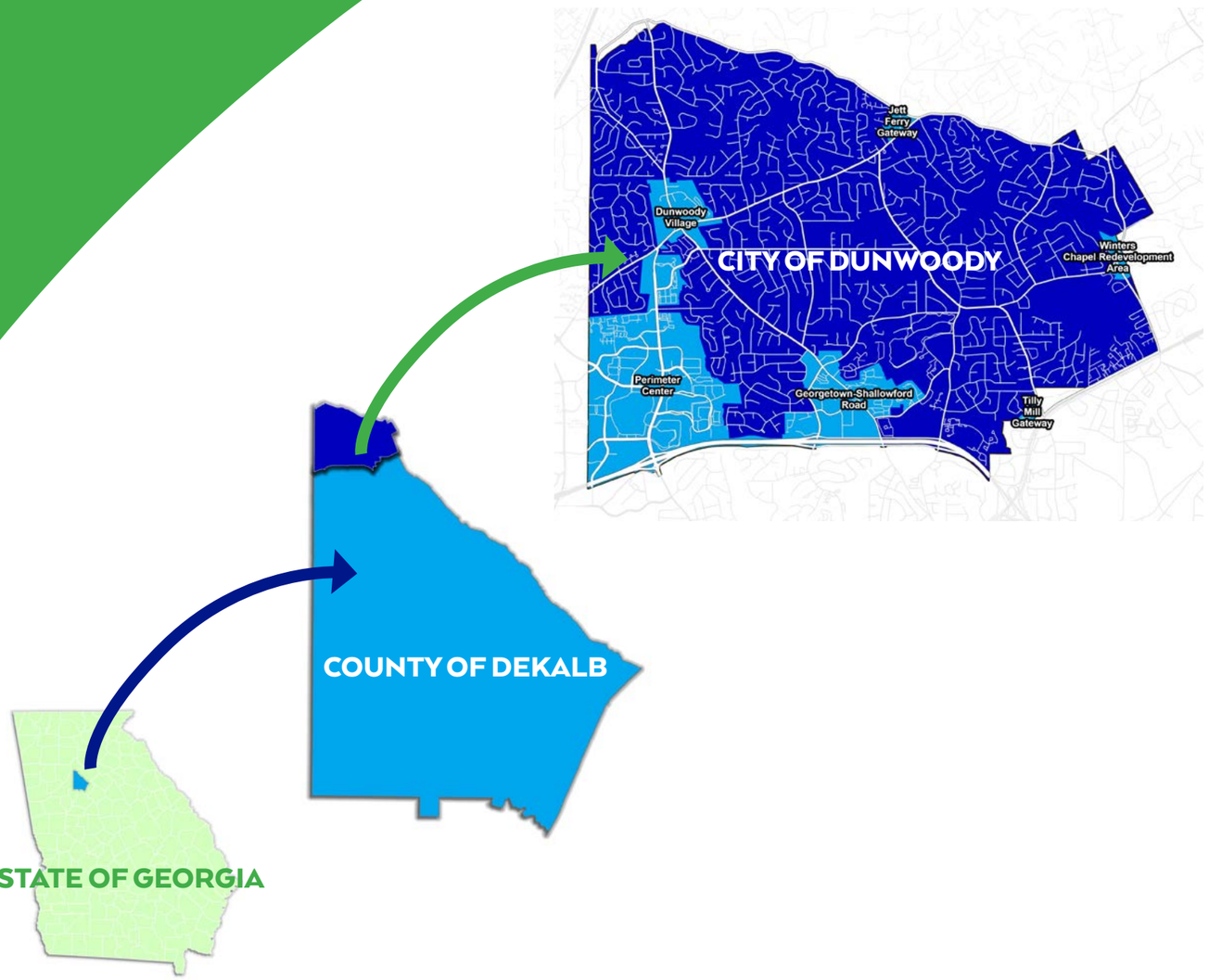
EXISTING LAND USAGE	
Commercial	9.0%
Mixed Use	0.9%
Institutional	5.1%
Parks	3.5%
Residential	62.7%
Vacant/Undeveloped	0.5%
Transportation/Communications/Utilities (TCU)	3.2%
TCU-Roadway	15.2%

POLICE DEPARTMENT	
Stations	1
Patrol Units	53
Sworn Officers	68
Civilians	19

**based on 2024 Business License Renewals*



LOCATION



DISTANCE FROM MAJOR LOCATIONS

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

CITY HALL

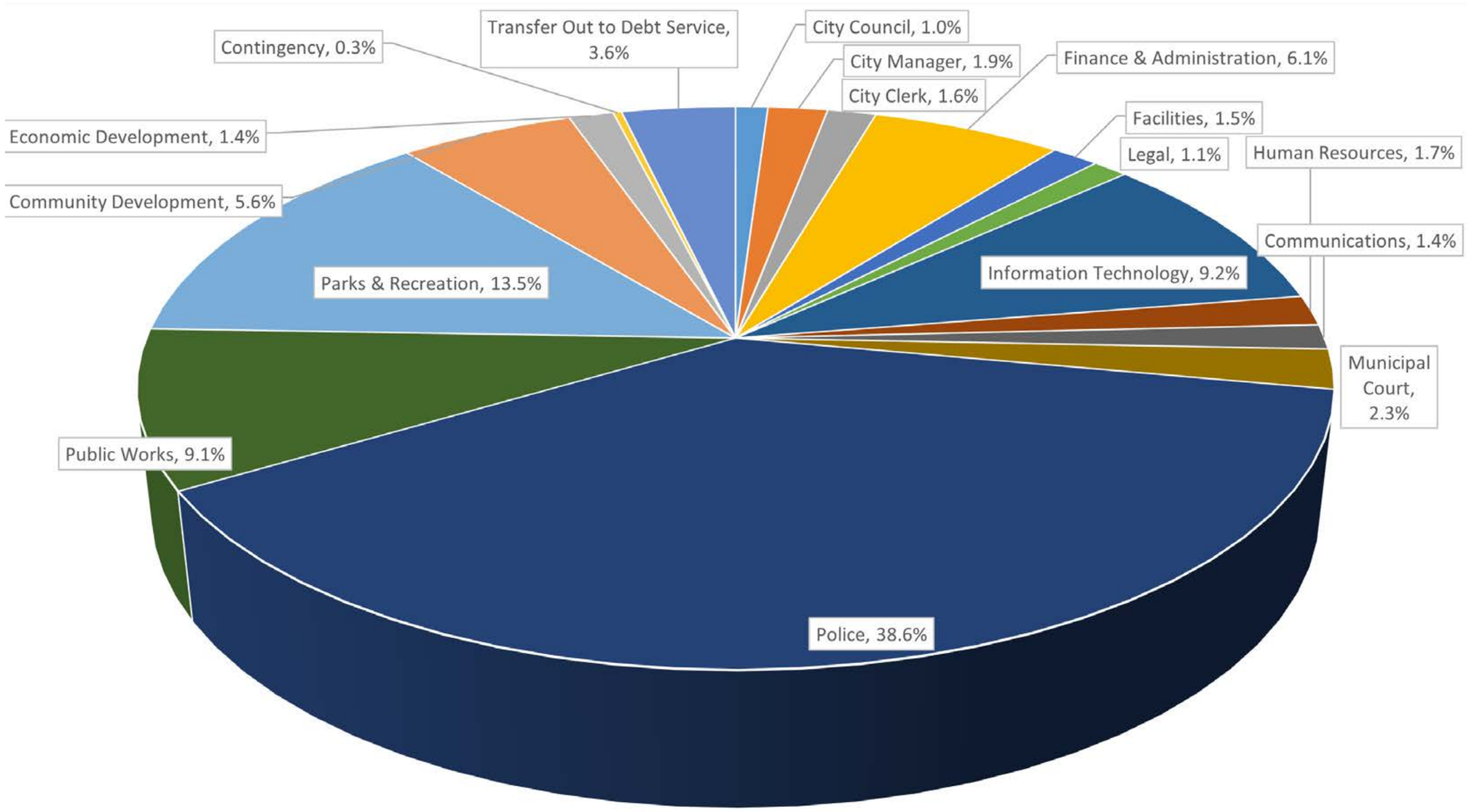
4800 Ashford Dunwoody Road,
Dunwoody, Georgia 30338
678-382-6700



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

THE VALUE OF CITY SERVICES

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



$21 pays for ONE of these:

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

$21 pays for ONE of these:

- 24-hour police protection
- City parks, bike lanes and walking trails
- Safety lighting for commercial areas
- Progressive street maintenance and paving
- Community events and alerts
- Progressive Safety Code Enforcement

OUR HISTORY



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

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

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

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

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

PRESENT DAY

Dunwoody entered into cityhood at midnight on December 1, 2008, following a community-led movement to incorporate the City.

Dunwoody was voted into cityhood by an overwhelming 81% majority. The City of Dunwoody is approximately 13.2 square miles with an estimated population of more than 51,000 residents and an estimated daytime population of more than 120,000.

Dunwoody Population, Households, and Forecast: 2000 - 2030

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

Local Economy

Based on the 2020 US Census, in 2020 DeKalb County had a population of 764,382 people and stood as the third-most populous county in the Atlanta Regional Commission (ARC) region. DeKalb County has come to represent nearly a sixth of metropolitan Atlanta's total population, a significant figure for a single county considering the region consists of ten counties. Moreover, the County represents 7.1% of the entire population of Georgia. Dunwoody represents 6.8% of the DeKalb population.

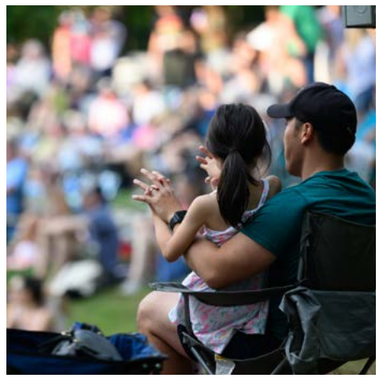
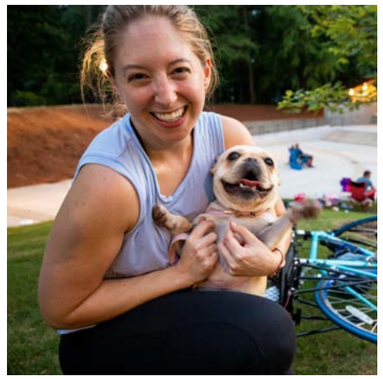
The City of Dunwoody contains approximately 40 percent of the Perimeter Community Improvement Districts (PCID). The PCIDs' goal is to work continuously to develop efficient transportation services, with an emphasis on access, mobility, diversification and modernization. The Perimeter Center/Perimeter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

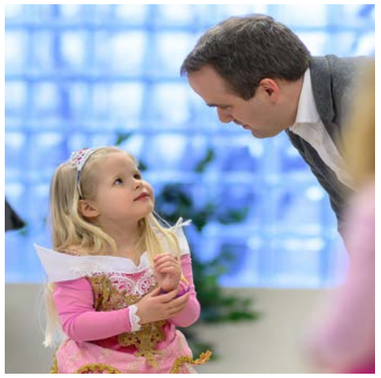
The Perimeter Dunwoody Market – at the intersection of Atlanta's 400 and 285 – is on the leading edge of the city's development with unprecedented access to urban and suburban amenities. The largest commercial office market center outside of Atlanta's city center, the Perimeter Dunwoody Market features more than 10 million square feet of office space complemented by well-connected transportation, world-class retail and hospitality, an exceptional quality of life and a dedicated workforce.

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

DEMOGRAPHICS

Population (population estimates, 2024 Census Data = 51,713)

GEOGRAPHY

Population per square mile, 2020	3,958.3
Land area in square miles, 2020	13

TRANSPORTATION

(Mean travel time to work, workers age 16+)	25 minutes

AGE

Median Age	36.7
Persons under 5 years, percent	7.10%
Persons under 18 years, percent	25.20%
Persons 65 years and over, percent	13.70%

INCOME AND POVERTY (2017-2021)

Median household income	$106,710
Per capita income in past 12 months (in 2021 dollars)	$57,873
Persons in poverty, percent	6.27%

EDUCATION (2017-2021)

High school graduate or higher, percent of persons age 25 years+	96.20%
Bachelor's degree or higher, percent of persons age 25 years+	71.30%







RACE & HISPANIC ORIGIN

White alone, percent	53.80%
Black or African American alone, percent	11.70%
American Indian and Alaska Native alone, percent	0.10%
Asian alone, percent	17.10%
Native Hawaiian and Other Pacific Islander alone, percent	0.70%
Two or More Races, percent	3.70%
Hispanic or Latino, percent	12.80%

FAMILIES & LIVING ARRANGEMENTS (2017-2021)

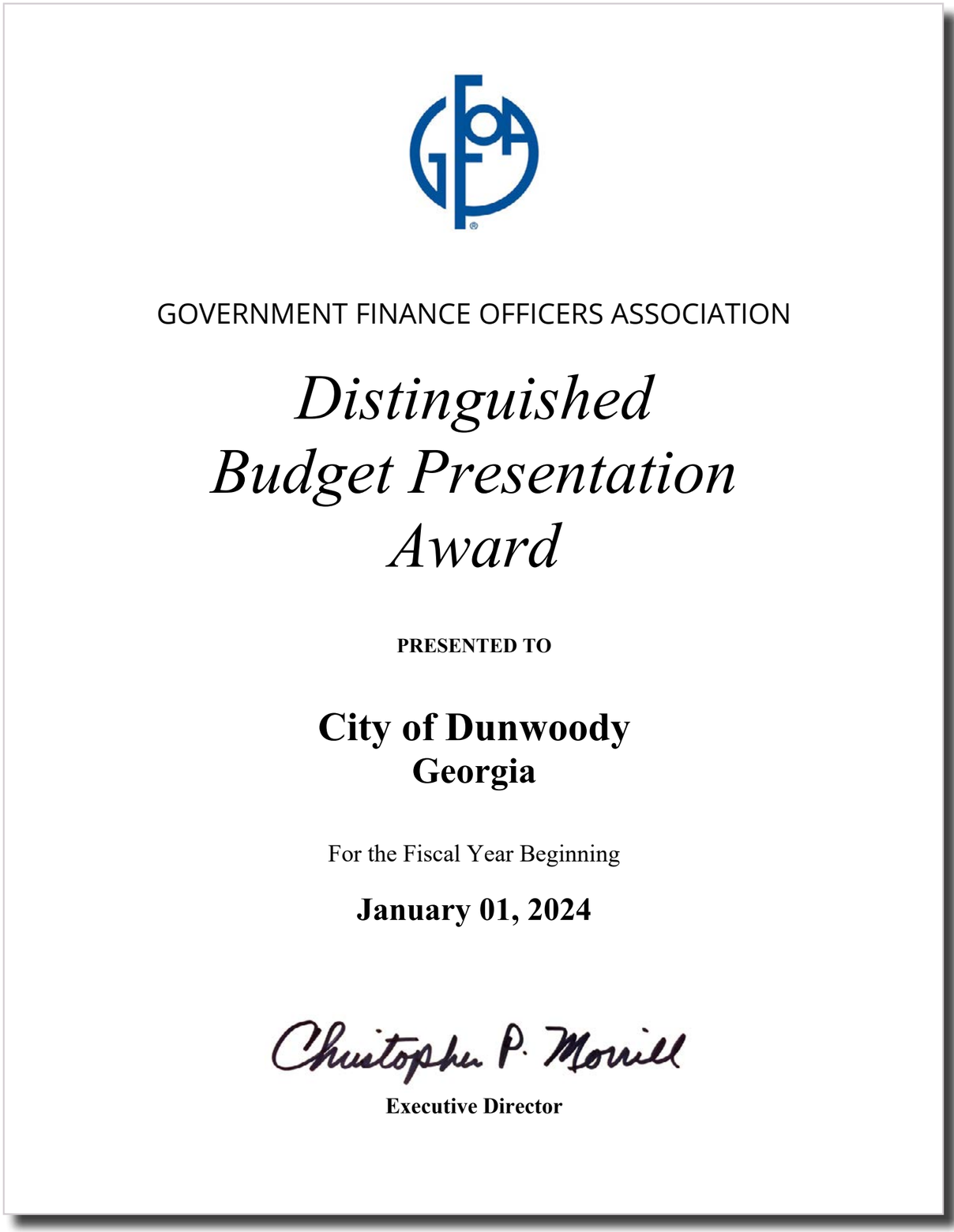
Households	22,514
Persons per household	2.31
Living in same house 1 year ago, percent of persons age 1 year+	87.20%
Language other than English spoken at home, percent of persons age 5 years+	27.10%

Per 2020 Census Data

PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Dunwoody, Georgia for its annual budget for the fiscal year beginning January 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Dunwoody
Georgia

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director

MAYOR AND CITY COUNCIL 2025



JOHN HENEGHAN
City Council Post 6

TOM LAMBERT
City Council Post 3

ROB PRICE
City Council Post 2

CATHERINE LAUTENBACHER
City Council Post 1

LYNN DEUTSCH
Mayor

STACEY HARRIS
City Council Post 4

JOE SECONDER
City Council Post 5

SECTION 1

INTRODUCTION AND OVERVIEW











BUDGET MESSAGE









Per the Dunwoody City Charter Section 5.03, this is the official submittal to the City Council of the Proposed Fiscal Year 2025 Budget for the City of Dunwoody, Georgia. It satisfies the State of Georgia requirement for every local government to adopt a balanced operating budget. Once adopted, subsequent amendments may be considered and approved by the City Council as needed. All schedules and support for the budget follow this memo.

As this budget is submitted, the city will be completing its sixteenth year since incorporation on December 1, 2008. The City remains in a strong financial position as it heads into FY2025, with a focus on staying adaptable for the future. After a unique period of uncertainty and change, key parts of the budget have rebounded. However, some major revenue sources and expenditure categories continue to shift and show the impacts of economic instability. Although these changes require close attention and decisive action, historical stewardship of funds have placed the City in a strong position as it moves forward. This budget has been developed using all information, data, and tools available at this time, but with the understanding that budgets are dynamic rather than static and may require adjustments and amendments as circumstances change.

Staff approached developing the 2025 budget with two guiding parameters: (A) To minimize the use of fund balance within the General Fund; and (B) To keep the projected end of the year General Fund fund balance over six months. This level is a full two months higher than the four-month minimum reserve. The purpose of fund balance is to provide adequate cash flow, to cover the cost of expenditures caused by unforeseen emergencies, to cover shortfalls that may be caused by revenue declines or increased expenditure levels, and to eliminate any short-term borrowing needs for cash flow purposes.

The 2025 budget process began with departments putting together their operating and capital requests in mid-July. Direction to Department Directors as they prepared their operating and capital requests included to think strategically about both short- and long-term goals, and to prioritize funding requests while considering the best use of limited resources. After consolidation of the budget by Finance, departmental review meetings were held in mid-August to review and discuss department budgets in an effort to compile the 2025 Proposed Operating and Capital Budget.

OVERALL BUDGET SUMMARY

The overall budget for FY2025 is proposed to be $70.6M, which is a 5.29% increase over the FY2024 amended budget of $67.1M. Most of the overall changes are the nature of one-time funding in grants and capital.

OVERALL FUND COMPARISON

Fund	FY24 as Amended	FY25 Approved	Change	% Change
General (1)	$34,695,905	$37,000, 245	$2,304,340	6.64%
Opioid Settlement	0	20,000	20,000	100.00%
E911	1,397,000	1,446,500	49,500	3.54%
ARPA I (2)	1,138,958	0	(1,138,958)	-100.00%
ARPA II	4,145,564	2,076,710	(2,068,854)	-49.91%
Multiple Grants (3)	1,092,491	503,410	(589,081)	-53.92%
Hotel Motel (4)	5,540,500	5,707,000	166,500	3.01%
Motor Vehicle	100,000	103,000	3,000	3.00%
SPLOST I (5)	1,951,000	4,000,000	2,049,000	105.02%
SPLOST II (6)	6,751,000	9,162,000	2,411,000	35.71%
Capital	6,289,206	5,979,937	(309,269)	-4.92%
Debt Service	1,301,585	1,350,435	48,850	3.75%
Stormwater (7)	2,682,000	3,284,480	602,480	22.46%
	$67,085,209	**$70,633,717**	**$3,548,508**	**5.29%**

Notes:

1. Increase is due mainly to increases in pay and healthcare costs, as well as escalations in existing contracts.

2. Projected use of American Rescue Plan funding in FY2024.

3. Received additional LMIG funds in FY2024.

4. Improvement in Hotel/Motel revenue forecasted to continue in FY2024.

5. Collections for SPLOST I ended after March 2024. FY2025 includes proceeds received above amount budgeted.

6. Collections for SPLOST II began in April 2024. FY2025 will be first full year of collections.

7. Increase in the stormwater rate plus inclusion of fee on new parcels. Also using existing fund balance for additional planning and modeling.

GENERAL FUND BUDGET SUMMARY

The General Fund is the principal operating fund of the City and is used to account for all activities related to providing central governmental services, such as public safety, recreation, street repairs, and administrative services. The Proposed General Fund budget is $37.0M, which is a 6.64% increase over the FY2024 amended budget of $34.7M. This increase is mainly due to employee compensation and benefit increases, escalations in existing contracts, and increased maintenance and utility costs.

Personnel Costs represent the largest portion of the FY2025 Proposed Budget, at 51.3% of the total budget (including the Official/Admin Services category, which is primarily the municipal staffing contracts of the city, the total is 60.6% of the budget). This total includes fully funding all City positions for the full year, a 4.9% salary increase effective July 1, 2025, and the full year impact of the 2024 pay increases. It also includes the estimated 6.5% increase in health care costs. The City spends on average $26,000 annually per participant on health care, along with an additional 22.65% on retirement benefits.

Additional increases within the General Fund can be found in Professional Services due to the extra costs of holding an election in 2025; repairs and maintenance due to escalations within existing contracts; and utility costs that continue to trend upward.

Aside from those increases, the base level of operations within the General Fund for FY2025 were kept to minimal increases.







OPIOID SETTLEMENT FUND

This fund accounts for revenues received as a result of Georgia settlements with major distributors of opioids. All revenues collected in this fund are used to expand training for first responders, provide treatment and recovery support services, and increase public awareness. The amount estimated to be spent for the FY2025 budget is $20,000.

E-911 FUND SUMMARY

This fund accounts for the revenues received from the 911 surcharge on telephone bills. All taxes collected in this fund are dedicated to separate operating authority – the Chattahoochee River 911 Authority (ChatComm). The FY2025 budget for this fund is $1,446,500.

ARPA I Fund Summary

This fund accounts for the monies received as part of the American Rescue Plan Act. This funding is being used to build Two Bridges Park, repair and rehabilitate the City's stormwater infrastructure, and provide wayfinding signage around the City. This funding must be obligated by December 31, 2024, and all the proceeds must be spent by December 31, 2026. The City anticipates spending all of the proceeds by the end of FY2024, therefore the budget for next year is $0.

ARPA II FUND SUMMARY

When the City received its share of funds as part of the American Rescue Plan Act, the City elected the revenue replacement option and set aside a total of $10M in a separate fund (ARPA II) for the purpose of accomplishing specific projects with these funds. The City continues to spend down these funds, leaving a FY2025 budget of $2,076,710.

MULTIPLE GRANTS FUND SUMMARY

This fund accounts for the Local Maintenance & Improvements Grant (LMIG) grant that is awarded through the Georgia Department of Transportation. The City's share of the grant award for FY2025 is estimated to be $503,410. Please note that the City received additional LMIG proceeds above and beyond the normal grant award in FY2024, thus the year-over-year decrease.

HOTEL/MOTEL FUND SUMMARY

This fund accounts for occupancy tax collections from area hotels and motels for the purpose of promoting conventions, tourism, and trade shows, while providing funds to facilitate economic vitality throughout the City of Dunwoody. The tax is imposed on each room night occupied in Dunwoody. Currently, the city levies a hotel/motel occupancy tax of 8% on total rent charges. The resulting revenue is distributed as follows: 37.5% to the City of Dunwoody. 43.75% to Discover Dunwoody (Conventions and Visitors Bureau), and 18.75% is retained by the city within the Hotel/Motel Fund. The City continues to see high hotel occupancy rates, and thus the budget for FY2025 is 3.01% increase over the prior year, for a total of $5,707,000.

RENTAL MOTOR VEHICLE EXCISE TAX FUND SUMMARY

This fund accounts for the taxes levied on each rental charge collected by any rental motor vehicle located within the city limits. The anticipated taxes budgeted for FY2025 is $103,000.



SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST I) FUND SUMMARY

This fund accounts for the sales tax that was approved by referendum in November 2017. Collections under SPLOST I began in April 2018 and ended in March 2024. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. Under SPLOST I, the City collected a total of $47M in sales tax revenue; however, due to the City's conservative nature of budgeting capital projects, only a total of $43M of the proceeds have been budgeted as capital projects within the fund. So, the City is adding the difference of $4,000,000 to the SPLOST I capital project budget as part of the FY2025 Proposed Budget.

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST II) FUND SUMMARY

This fund accounts for the sales tax that was approved by referendum in November 2023. Collections under SPLOST II began in April 2024 and are scheduled to end in March 2030. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. FY2025 is the first full year of collections under SPLOST II and is estimated to be $9,162,000.

GENERAL CAPITAL PROJECT FUND SUMMARY

This fund accounts for all facilities, parks, and infrastructure construction within the City that is not accounted for under the SPLOST funds. Funds are derived from contributions from the General Fund as well as other grants and funding sources. The appropriations in this fund do not lapse at year-end, but rather, unspent amounts are carried forward to future periods until the individual projects are completed. The FY2025 budget for this fund is $5,979,937, which includes carry forward amounts from prior fiscal years.

DEBT SERVICE FUND SUMMARY

This fund is utilized to account for debt service obligations (principal and interest payments) of the City. The City currently has two notes payable from direct borrowing outstanding; 1) $9,9000,000 borrowed on August 31, 2016 from the Georgia Municipal Association for the City Hall project and 2) $5,770,000 borrowed on June 28, 2021 from the Georgia Municipal Association for two parcels of land on Vermack Road. Total Debt Service for FY2025 related to these two borrowings is $1,350,435.

STORMWATER FUND SUMMARY

This fund is a proprietary fund that accounts for storm water management, planning, and mitigation of adverse impacts of flooding. The City uses a business approach when budgeting proprietary funds, and considers them self-supporting whenever possible. The City's Stormwater Utility Fee is adjusted annually based on the Municipal Cost Index as published in the American City & County. FY2025 collections are estimated to be $2,806,820, with an estimated use of fund balance of $477,660 to fund the Stormwater Project Manager and additional master plans and modeling.



General Fund Expenditures by Department

Department	Audited 2023 Actual	2024 As Amended	2025 Approved	2024 to 2025 Change $'s	Change %
Expenditures					
City Council	$ 344,337	$ 369,240	$ 382,470	$ 13,230	3.58%
City Manager	637,306	672,025	705,920	33,895	5.04%
City Clerk	520,234	454,275	576,145	121,870	26.83%
Finance & Administration	2,121,780	2,278,730	2,254,520	(24,210)	-1.06%
Legal	426,543	420,000	420,000	-	0.00%
Information Technology	2,741,173	2,822,855	3,194,085	371,230	13.2%
Human Resources	477,116	584,910	642,665	57,755	9.9%
Facilities	526,034	413,930	563,930	150,000	36.2%
Communications	505,851	503,160	525,535	22,375	4.4%
Municipal Court	648,607	780,340	842,645	62,305	8.0%
Police	11,024,401	12,756,490	14,264,890	1,508,400	11.8%
Public Works	3,148,042	3,125,275	3,359,450	234,175	7.5%
Parks & Recreation	3,485,751	4,718,870	4,996,885	278,015	5.9%
Community Development	2,025,316	1,557,320	1,571,790	14,470	0.9%
Economic Development	416,548	464,000	528,880	64,880	14.0%
Contingency	31,800	772,900	100,000	(672,900)	-87.1%
Transfer Out to Debt Service	1,252,515	1,301,585	1,350,435	48,850	3.8%
Total Recurring Expenditures by Department	**30,333,354**	**33,995,905**	**36,280,245**	**2,284,341**	**6.7%**
One-Time Expenditures					
Shallowford Proceeds	7,287,233	-	-		
Transfer Out - Capital (IT)	-	200,000	220,000	(20,000)	
Community Development (Comp Plan & Code Rewrite)	-	500,000	500,000	-	
		-			
Total One-Time Expenditures	**7,287,233**	**700,000**	**720,000**	**(20,000)**	
Total Department Expenditures	**$ 37,620,587**	**$34,695,905**	**$37,000,245**	**$2,264,341**	**6.6%**

Notes:

1. *Police is 38.6% of the total 2025 Approved Budget*
2. *The 4 largest departments (IT, Police, Public Works, and Parks) make up 69.8% of the total budget*
3. *Debt Service is 3.8% of the total budget*
4. *Remaining departments represent 24.4% of total budget*
5. *Capital and One Time expenditures are 2.0% of total*



General Fund Expenditures by Category

Category	2023 Actuals	2024 Amended Budget	2025 Approved Budget	% Total	Change	% Change
Personnel Costs	$14,194,449	$16,696,073	$18,613,335	51.3%	$1,917,262	11.5%
Official/Admin Svcs	4,157,489	3,761,430	3,378,880	9.3%	($382,550)	-10.2%
Professional Services	1,623,307	1,365,485	1,559,715	4.3%	$194,230	14.2%
Repairs & Maintenance	1,409,042	2,342,329	2,572,350	7.1%	$230,021	9.8%
Parks & ROW Maintenance	1,881,196	2,107,000	2,362,000	6.5%	$255,000	12.1%
IT Maintenance Agreements	875,049	1,084,075	1,092,720	3.0%	$8,645	0.8%
Property/Liability Ins	624,491	719,110	783,585	2.2%	$64,475	9.0%
Other Purchased Services	1,418,747	1,667,424	2,146,785	5.9%	$479,361	28.7%
Supplies/Materials	2,116,992	2,173,064	2,312,640	6.4%	$139,576	6.4%
Contingency	31,800	105,430	107,800	0.3%	$2,370	2.2%
Transfer Out - Debt	1,252,515	1,301,585	1,350,435	3.7%	$48,850	3.8%
Recurring Expenditures	29,585,076	33,323,005	36,280,245	100.0%	$2,957,240	8.9%
Shallowford Rd Proceeds	7,287,233	$0	$0			
Capital	628,716	$0	$0			
Other Financing Uses Subscriptions	119,562	$0	$0			
Transfer to Capital - IT	$0	200,000	220,000			
Comp Plan and Code Rewrite	$0	500,000	500,000			
Funding from ARPA for PD	$0	672,900	$0			
Total Expenditures	**$37,620,587**	**$34,695,905**	**$37,000,245**			

Notes:

1. *Personnel Costs represent the largest portion of the FY2025 Budget, at 51.3% of the total budget*
2. *Official/Admin Services, which is primarily the private staff of the city, represent 9.3% of the total budget.*
3. *Property/Liability insurance and Debt Service is 5.8% of the total budget*
4. *Remaining categories are 33.6% ($11.3M) of the total budget*



GENERAL FUND COMPARISON - Revenues

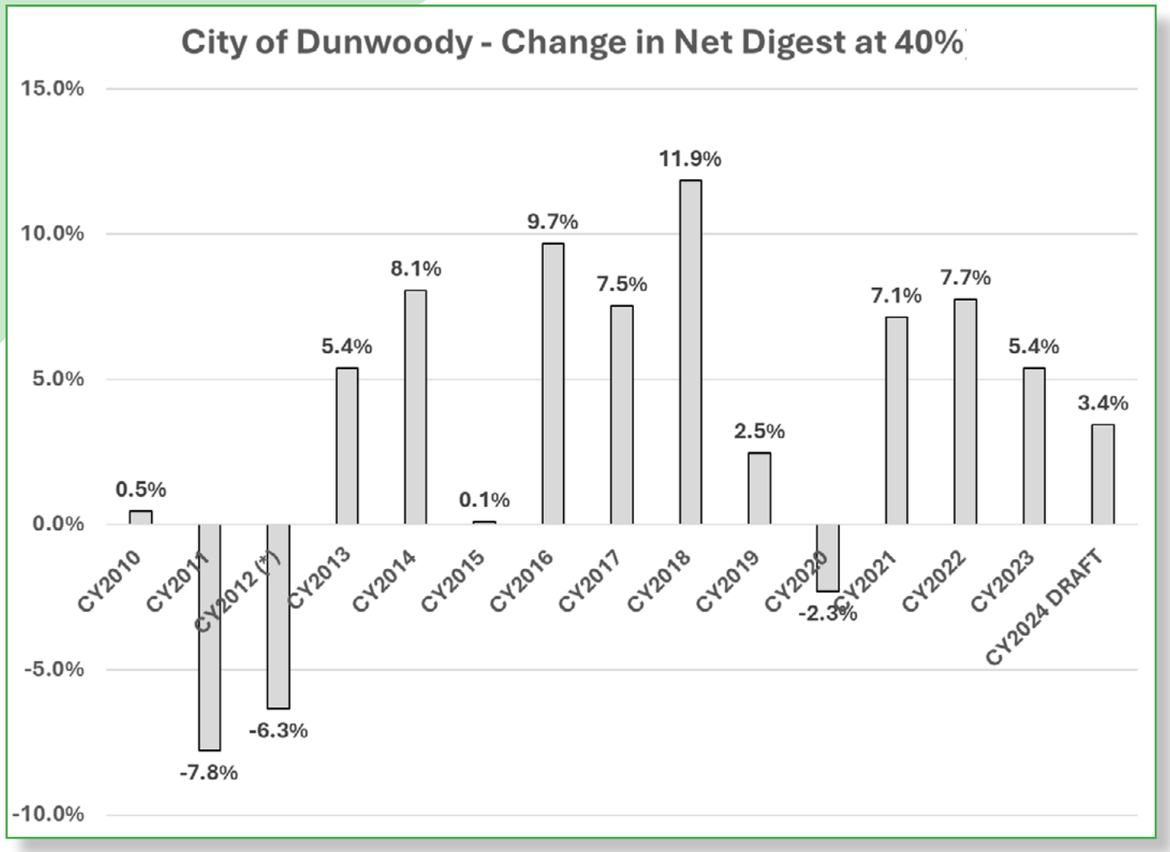
	Audited 2023 Actual	2024 As Amended	2025 Approved	2024 vs 2025 Change $'s	2024 vs 2025 Change %
REVENUES					
Taxes	$24,102,552	$25,691,000	$26,335,000	$644,000	2.51%
Licenses & Permits	2,094,637	1,980,000	1,999,000	19,000	0.96%
Intergovernmental Revenues	-	-	-	-	0.00%
Charges For Services	971,374	1,050,000	1,092,000	42,000	4.00%
Fines & Forfeitures	1,291,301	1,275,000	1,338,000	63,000	4.94%
Investment Income	381,480	350,000	385,000	35,000	10.00%
Contr & Don From Priv Sources	44,452	5,000	20,000	15,000	300.00%
Miscellaneous Revenue	474,829	397,000	310,000	(87,000)	-21.91%
Other Financing Sources	2,596,617	2,177,625	2,242,750	65,125	2.99%
Subtotal - Recurring Revenues	31,957,242	32,925,625	33,721,750	796,125	2.42%
ONE-TIME REVENUES					
Transfer In - ARPA II	-	1,035,585	2,016,282	980,697	
Proceeds from Sale of Shallowford	7,446,636	-	-	-	
Subtotal - One-Time Revenues	**7,446,636**	**1,035,585**	**2,016,282**	**980,697**	
Total Revenues	**39,403,878**	**33,961,210**	**35,738,032**	**1,776,822**	**5.23%**
Raw Gain/(Use) of Fund Balance	1,783,291	(734,695)	(1,262,213)		
Total General Fund Revenues		**$34,695,905**	**$37,000,245**		

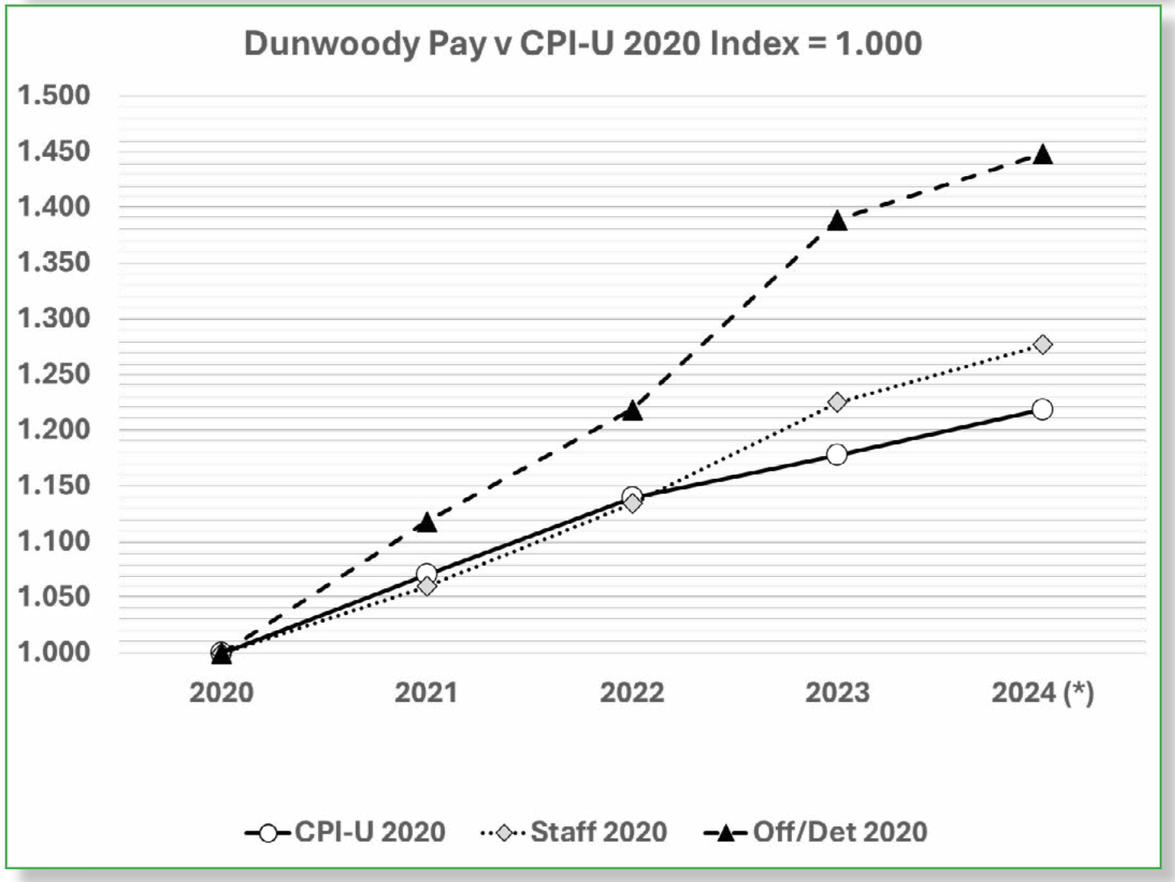
Most of the city's revenue sources do not work well in a high inflationary environment which has made the past budget and this upcoming budget tougher to administer. Key points:

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

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

- *The city has the lowest aggregate tax rate in the county, with a cap of 3.040 mills. Other significant sources of revenues, such as fines, are not inflationary in nature; or inherently do not grow in normal patterns, such as building permits, which jump when large construction occur then plummet back down to previous levels.*





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

The pay increase effective May 2024 was the seventh in four years for public safety and other staff. While these are needed in today's competitive compensation world, when combined with the lack of revenue growth it can lead to operating expenditures increasing faster than operating revenue. The total impact needed in 2025 to pay for the increases in 2024 was $1.04M with most of that for public safety. The chart below shows how much officer and detective pay has increased above inflation; other staff was close to inflation until the increase in 2023.

A secondary major pressure that affected the base budget was the City's share of employee health care in benefits. It increased from $3,308,349 to $3,937,078, which is an increase of $628,729. This figure is separate from the pay increase above, so these two items alone exceeded new revenue growth.

Another buried inflationary costs that is now rapidly exceeding revenue is the cost of information technology and software licensing costs. Some contracts and licenses continue to have an annual renewal cost exceeding 10% and there is seldom a secondary option or change which doesn't lead to higher increased costs.

In summary, the City has planned for the future by maintaining a high level of reserves. With the costs of same level services continuing to exceed the growth of revenue, the City has not had to use the General Fund reserves to maintain operations. This feat was done while having the lowest aggregate property tax rate in Dekalb County.

The FY2024 General Fund Budget currently has 9 months reserved fund balance which is more than double required 4 months. Staff targeted a 2025 budget that included a minimal use of fund balance, however 2025 is showing that growth in expenditures (6.7%) is outpacing growth in revenues (2.4%).

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

STRATEGIC GOALS







2025 STRATEGIC GOALS

PUBLIC SAFETY

COMMUNITY & ECONOMIC DEVELOPMENT

PARKS & RECREATION

EXCEPTIONAL SERVICE

BUSINESS FRIENDLY ATMOSTPHERE

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

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

MISSION STATEMENT: Dunwoody is the choice for residents, businesses and visitors seeking a connected community that is safe, friendly, and engaged. Through excellent services and forward-thinking planning, Dunwoody continues to enhance the quality of life for those who live, work, and visit here.
VALUES/GOALS: The goals of the City of Dunwoody and its governing body are to make Dunwoody a better community, built on mutual respect and trust, and to promote and maintain the highest standards of personal and professional conduct among all involved in City government – elected officials; City staff; volunteers; and members of the City's boards, commissions, and committees.

STRATEGIC GOAL 1
PUBLIC SAFETY

Public safety is essential for creating a healthy, vibrant, and prosperous city. It helps to protect lives and property, maintain social order, support economic growth, foster community engagement, and improve the overall quality of life for residents.

Objective: Ensure the well-being and security of residents and visitors by reducing crime, preventing accidents, and responding effectively to emergencies. This includes a broad range of considerations, such as policing, adequate lighting, and other infrastructure-related measures.

STRATEGIC GOAL 2
COMMUNITY & ECONOMIC DEVELOPMENT

A development strategy to improve an existing area or neighborhood. This strategy includes reuse, changing land use, demolition, greening and redevelopment.

Objective: Promote responsible and balanced development to create better access to goods and services, employment opportunities which is a catalyst to community revitalization.

STRATEGIC GOAL 3
PARKS & RECREATION

Develop and maintain a comprehensive parks and recreation plan that considers the needs of all residents. This plan includes the development and maintenance of parks, playgrounds, sports fields, community centers, trails, and other recreational facilities as well as provide a diverse range of programming options that appeal to all ages, interests, and abilities.

Objective: Create and maintain high-quality, safe, and accessible parks, open spaces, and recreational facilities, and provide engaging and enriching programming options that promote public health, enhance quality of life, and support economic development in the city.

STRATEGIC GOAL 4
EXCEPTIONAL SERVICE

Provide high-quality and responsive services to all residents. Exceptional service means going above and beyond basic service delivery to exceed resident expectations, foster trust, and confidence in government, and build a strong sense of community.

Objective: Prioritize resident needs and interests, regularly seeking and responding to feedback, and continually striving to improve service delivery.

STRATEGIC GOAL 5
BUSINESS FRIENDLY ATMOSPHERE

Provide high quality services to all businesses in the City of Dunwoody. High quality services include going above and beyond to ensure businesses receive exceptional service from the City.

Objective: Create an area and atmosphere in which businesses thrive.



2025 GOALS & OBJECTIVES *1 OF 4*

	STRATEGIC GOALS				
	Public Safety	Community & Economic Development	Parks & Recreation	Exceptional Service	Thriving Business
POLICE	●				
Staff and deploy the Special Investigations Unit (SIU) within the first quarter of 2025	●			●	
Achieve full staffing for the department by the end of the second quarter of 2025	●			●	
Creation of a DUI Task Force & Increase DUI arrests by 25%.	●				
Add an additional 2 investigators to the Fatality Accident team	●				
Add 2 full service Patrol K-9's to our K-9 unit	●			●	
Reduce Fleet accidents by 10%	●				
Secure FAA waivers to operate drones beyond visual line-of-sight	●				
Complete the construction of the S.W.A.T. Storage Facility	●				
Train and deploy Pepperball as an additional less-lethal option for patrol operations	●				
Train and deploy officers with Paramedic certifications, utilizing them as Tactical Medics for the North Metro S.W.A.T. Team	●			●	
Integrate an additional 24 private business camera systems into the Real Time Crime Center, RTCC (including Perimeter Mall, Campus 244, High Street, Park Place, etc.)	●				
Host quarterly community, business, and apartment management meetings to foster partnerships and increase knowledge-sharing through the use of existing technologies	●			●	
Allocate budget for full-time personnel to staff the Real Time Crime Center, RTCC for 16 hours a day & a civilian supervisor position to oversee the RTCC and analytics	●				●
Train and utilize officers to increase Real Time Crime Center, RTCC usage across units	●			●	●
PUBLIC WORKS					
Begin the construction on Mount Vernon Road at Tilly Mill Road intersection improvements	●	●			
Begin construction of the path on Old Spring House Lane		●			
Complete the Dunwoody Nature Center Wetlands Restoration project		●			
Complete crosswalk safety improvements at Wildcat Park, Dunwoody Elementary School and on Chamblee Dunwoody Road	●	●			
Complete 10.6 miles of pavement resurfacing		●		●	

2025 GOALS & OBJECTIVES *2 OF 4*

	Public Safety	Community & Economic Development	Parks & Recreation	Exceptional Service	Thriving Business
PARKS & RECREATION					
Increase attendance and sponsorship dollars at our events by 10% by utilizing Placer ai, recreation software, advertising data to tell compelling stories for our department, and participant surveys after events			●		
Increase participation numbers for our current programs by 10%, through participant surveys, paid advertising, and recreation management software			●	●	
Implement in-house sports camp, facilitated by Recreation Leader			●	●	
Secure project funding for Veterans Memorial at Brook Run Park			●		
Beautification initiative for park signs and entrances, Adopt-a-Bench locations, StoryWalk, and Brook Run Park multi-use fields			●	●	
Brook Run Park wayfinding signage for top amenities			●		
Windwood Hollow Park tennis court rebuild		●	●		
Expand Art in the Park to include Groovin' on the Green amphitheater art and Georgetown Park art sculpture			●	●	
Waterford Park Trail connection easement secured from Kingsley Swim and Tennis		●	●		
Certified Park and Recreation Professional certification for three staff members			●		
Expand programming at Homecoming Park			●	●	
Secure grant funding for larger projects and underserved communities			●	●	
Review designs and solutions with Stormwater to address Waterford Park erosion and Donaldson-Bannister Farm drainage			●		
Increase social media following by 10%.			●		
COMMUNITY DEVELOPMENT					
Finalize and adopt the 2055 Comprehensive Plan		●			
Continue progress on the new Unified Development Ordinance		●			
In partnership with the Technology and Finance Departments, implement the Central Square Permitting system, which, for the first time, will unify business license building permit review processes		●		●	
Facilitate the plans of Class B office property owners to transform failing and vacant office buildings into thriving mixed-use sites. This will implement the Edge City 2.0 plan		●			●

2025 GOALS & OBJECTIVES *3 OF 4*

	Public Safety	Community & Economic Development	Parks & Recreation	Exceptional Service	Thriving Business
ECONOMIC DEVELOPMENT					
Host 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community		●			●
Expand Public Art within the City in partnership with the Dunwoody Art Commission and community partners		●			
Continue to implement the Entrepreneurship and Innovation Strategy		●			●
Update the Economic Development Strategy for the City in preparation of the City's Comprehensive Plan Update		●			●
Work with the Dunwoody Development Authority to implement redevelopment projects within the Perimeter Center and Dunwoody Village commercial activity districts		●			●
INFORMATION TECHNOLOGY					
Completed transition of web applications from ArcGIS Web AppBuilder to ArcGIS Experience Builder				●	
Complete transition of web services to ArcGIS Pro runtime		●			
3D tree canopy coverage data creation – citywide		●		●	
Upgrade of CityWorks software to newest version				●	
Complete implementation of NG911 data standards	●			●	
Public art in Dunwoody Map application				●	
Collaborate with Community Development to create new GIS dataset to track stream buffer variances		●			
Migrate hosted stormwater media to SharePoint		●			
Migrate GIS Servers to cloud		●			
Assist with Disaster Plan mapping for PD and Public Works	●	●		●	
Begin What Works Citites assessment		●		●	
Migrate: PD Applications to Cloud	●			●	
Upgrade: credit card readers, City users cell phones, traffic servers				●	
Vendor Management Tool				●	
Additional preparation for GMIS Accreditation				●	
Migrate to new Remote Management Solution				●	
Migrate payment solutions				●	
CITY CLERK					
Perform all duties and responsibilities required by the State Election Code in preparation for the November 4, 2025 General Election				●	
Continue working with all departments to ensure records are purged and retained in compliance with the Local Government Retention Schedule				●	
Coordinate training for all City boards				●	
Continued in-depth training for Deputy City Clerk				●	
Provide support to Mayor, Council, and all City departments				●	
Continue oversight of Municipal Court				●	

2025 GOALS & OBJECTIVES *4 OF 4*

	Public Safety	Community & Economic Development	Parks & Recreation	Exceptional Service	Thriving Business
FINANCE					
Obtain and receive the 2024 Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and the 2025 Distinguished Budget Ward from the Government Finance Officers Association				●	
Conduct a comprehensive review of team processes, procedures and practices and update Standard Operating Procedures as needed				●	
Implement Central Square to enhance and improve the Alcohol and Business License Application process					●
HUMAN RESOURCES					
Follow compensation and benefits trends to ensure that the City maintains a competitive position for both recruitment and retention purposes				●	
Provide ongoing employee training				●	
Follow insurance trends and choose vendors that will provide the most effective savings to the City without sacrificing customer service				●	
Promote the employee wellness program and seek to implement new ideas to maintain a culture of wellness at the City				●	
COMMUNICATIONS					
Take over design of the annual budget presentation				●	
Work with all city departments to promote, communicate, and engage with residents on various 2025 projects and initiatives				●	
Manage, promote and host grand openings and milestones				●	
Work with Economic Development on supporting new businesses and corporate relocations		●		●	●
Further develop ways to support and engage volunteers for Dunwoody nonprofits		●		●	
Support Mayor's State of the City presentation to the Perimeter Chamber		●		●	
Improve performance and user experience for the City of Dunwoody website				●	
Find new opportunities to create video content for social media				●	
Coordinate with Discover Dunwoody to promote special events across Dunwoody				●	●
MUNICIPAL COURT					
Staff will continue mandated municipal clerk training and future developmental training opportunities				●	
Continue to report records electronically with the Department of Driver Services within 10 days of disposition	●			●	
Continue to update Computerized Criminal Histories through GCIC within 30 days of disposition	●			●	
The court will continue working with the solicitor's office to dead docket citations from 2011 -2012 that are suspended in an effort to clear up citations that are in failure to appear status, per statute off limitations and record retention schedule	●			●	
Begin using the now offered texting feature with our court software system Tyler/Incode					

SECTION 2

FINANCIAL STRUCTURE, POLICY & PROCESS



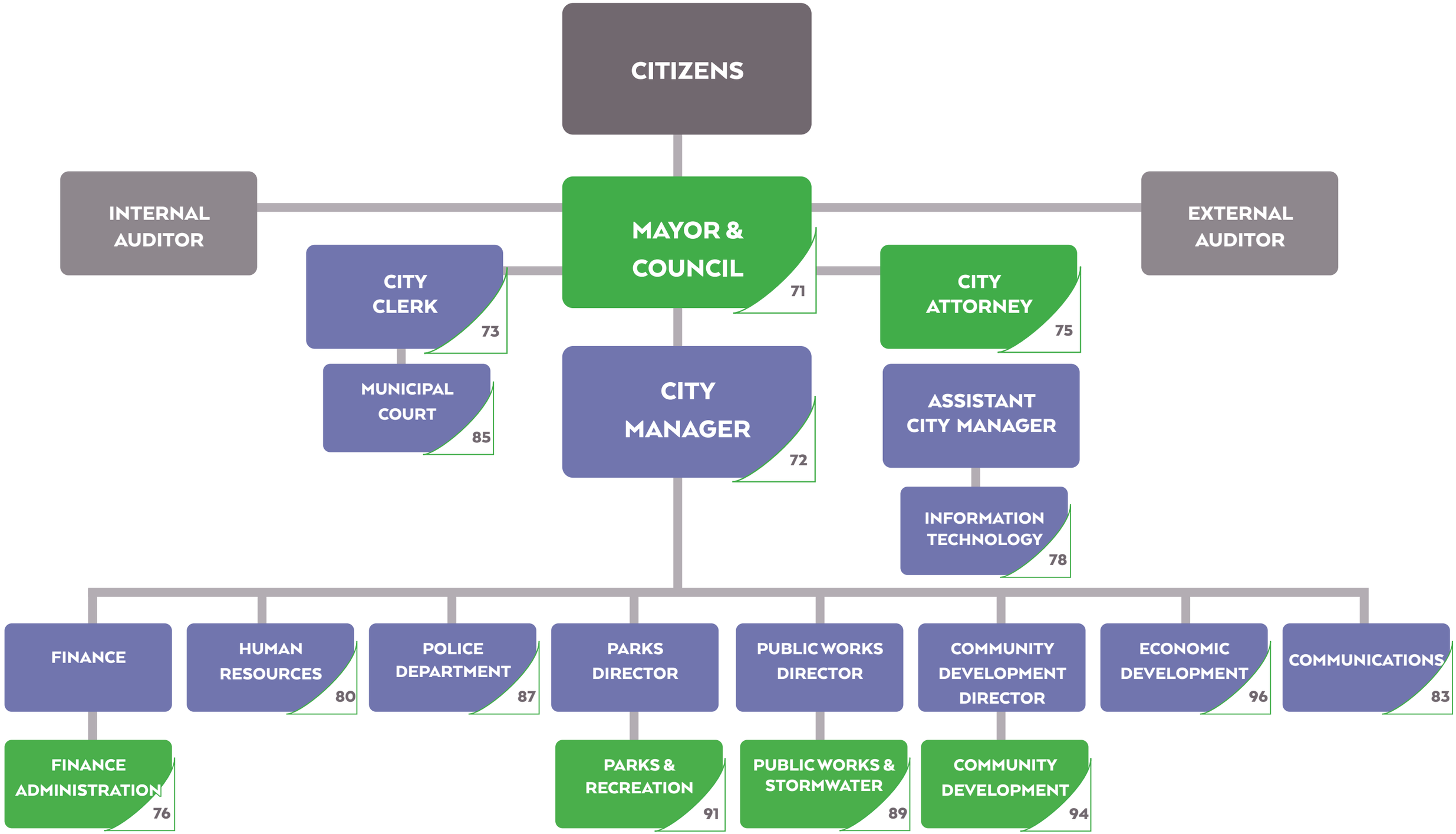








ORGANIZATIONAL CHART



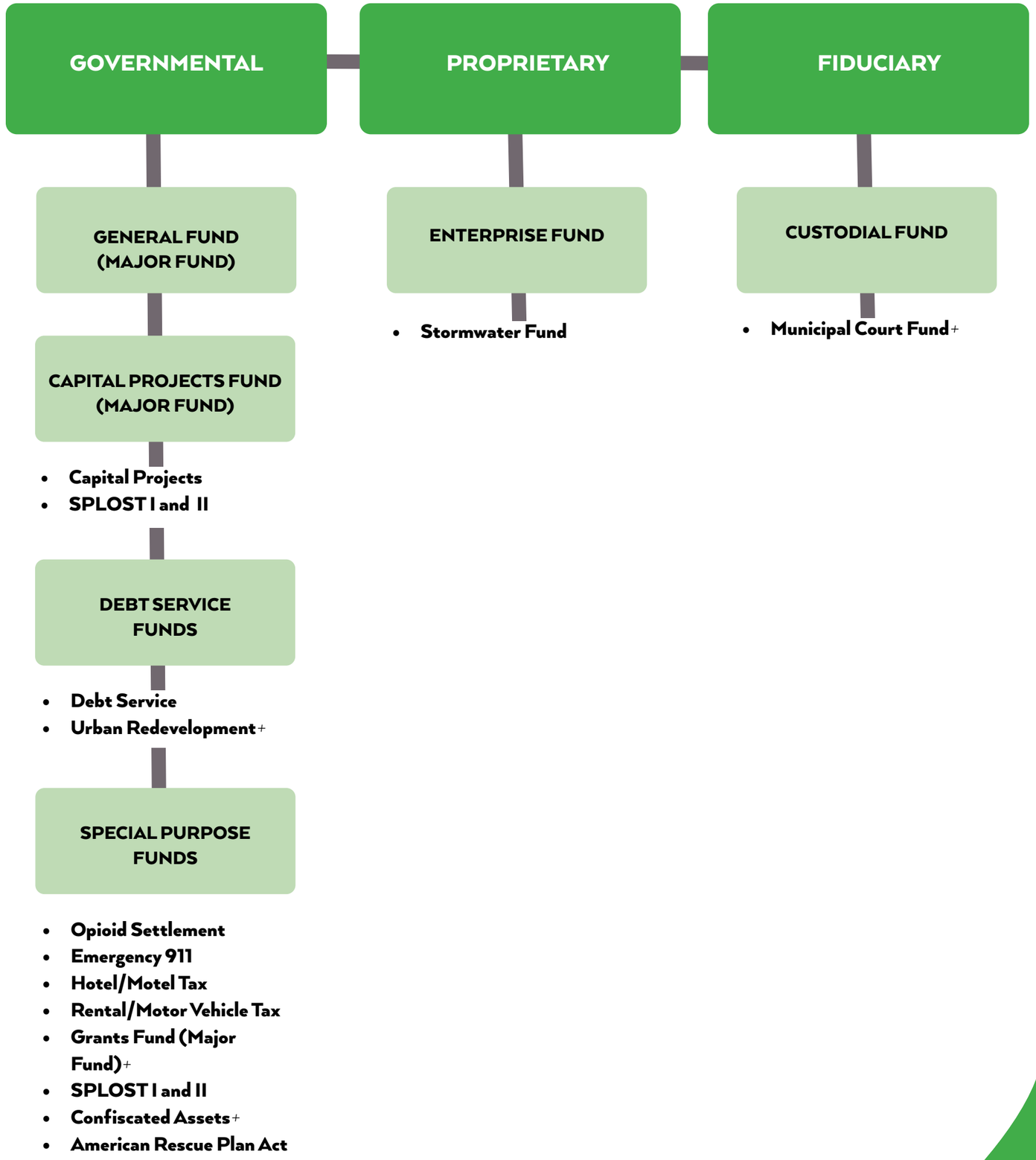
FUND STRUCTURE

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

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

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

The City's accounting is operatd by funds and each fund is classified in 1 of 3 categories.



SPLOST I and II are special revenues and capital projects *+Funds not appropriated in 2025 Budget*

DEPARTMENT FUNDING SOURCES



The chart below shows the relationship between departments and funds

	GENERAL FUND	OPIOID SETTLEMENT FUND	E-911 FUND	HOTEL/ MOTEL FUND	MOTOR VEHICLE	GRANTS FUND	DEBT SERVICE FUND	SPLOST FUND	CAPITAL PROJECTS FUND	STORM-WATER FUND	CONFISCATED FUNDS	MUNICIPAL COURT
Departments	**100**	**213**	**215**	**275**	**280**	**250**	**405**	**320**	**350**	**560**	**211/212**	**745**
Mayor & City Council	●											
City Manager	●											
City Clerk	●											
Finance & Administration	●						●					
Legal	●											
Information Technology	●								●			
Human Resources	●											
Facilities	●							●				
Communications	●			●								
Municipal Court	●											●
Public Safety	●	●	●					●			●	
Public Works	●			●		●		●	●	●		
Parks & Recreation	●							●	●			
Community Development	●											
Debt Service							●					
Economic Development	●											



FUND TITLE	MAJOR REVENUE SOURCES	MAJOR SERVICES PROVIDED
General	• Property taxes and assessments • Business & occupation taxes • Licenses & permits • Charges for services • Fines & forfeitures • Investment income • Donations from private sources	• Public safety • Public works • Parks & recreation • General government • Community development • Economic development
Capital Projects	• Transfers from other funds	• Payments for long-lived capital assets, such as buildings, equipment, infrastructure, capital improvements, etc.
Sales Tax Funds	• Special Purpose Local Option Sales Tax	• Payments for long-lived capital assets, such as buildings, equipment, infrastructure, capital improvements, etc.
Debt Service	• Proceeds from bonds and leases • Transfers from other funds	• Principal and interest payments on long-term debt service obligations
Urban Redevelopment Agency	• Proceeds from bonds and leases • Transfers from other funds	• Principal and interest payments on long-term debt service obligations
Confiscated Assets Fund	• Forfeitures by criminals that are prosecuted for narcotics or vice activity	• Purchase of public safety equipment
Opioid Settlement	• Settlement funds from major distributors of opioids	• Provide recovery support services and public awareness
E-911	• E911 charges • Transfers from the general fund	• Maintenance and operation of the E911 system
Hotel/Motel Tax	• Hotel and motel tax	• Transfers to Convention & Visitors Bureau of Dunwoody to promote tourism • Transfers to the general fund
Grants	• Federal and state grants	• Payments for services and equipment funded by grants
Motor Vehicle	• Motor vehicle excise tax	• Transfers to the general fund
Stormwater	• Stormwater charges • Transfers from the general fund	• Payments operate stormwater utility and maintain stormwater infrastructure
Municipal Court	• As a fiduciary fund, the Municipal Court fund does not have a revenue source	• Payments to individuals and state agencies as a result of court proceedings

FUND DESCRIPTIONS

GENERAL FUND

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

CAPITAL PROJECTS FUNDS

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

SPLOST FUNDS

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

DEBT SERVICE FUNDS

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

SPECIAL REVENUE FUNDS

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

The city uses the following special revenue funds: Confiscated Assets Fund This fund accounts for monies forfeited by criminals that are prosecuted for narcotics or vice activity.

OPIOID SETTLEMENT FUND

This fund accounts for revenues received as a result of Georgia settlements with major distributors of opioids. All revenues collected in this fund are used to expand training for first responders, provide treatment and recovery support services, and increase public awareness.

E911 FUND

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

GRANTS FUND

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

HOTEL/MOTEL EXCISE TAX FUND

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

MOTOR VEHICLE RENTAL EXCISE TAX FUND

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

AMERICAN RESCUE PLAN ACT (ARPA) FUND

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

PROPRIETARY FUND

Stormwater Utility Fund

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

FIDUCIARY FUND

Municipal Court Fund

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



FINANCIAL POLICIES AND PROCEDURES







ACCOUNTING POLICIES

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

SCOPE

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

FUND STRUCTURE

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

CHART OF ACCOUNTS

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

AUDITING POLICIES

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

SCOPE

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

AUDITOR QUALIFICATIONS

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

CHOOSING THE AUDIT FIRM

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

AUDITING AGREEMENT

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



INTERNAL AUDIT

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

MALFEASANCE AND EMBEZZLEMENT

Any employee will be prosecuted to the extent of the law in any instance where the employee is proven to have committed an illegal act such as theft. The Department of Finance shall develop and maintain an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. In addition, the City Manager, Mayor, Council, Department Heads and the public shall have access to reports to allow them to monitor, regulate, and to use as a basis for future financial decisions.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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

ANNUAL BUDGET DOCUMENT

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

FINANCIAL REPORTING TO THE CITY COUNCIL

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

FINANCIAL REPORTING TO THE ADMINISTRATION

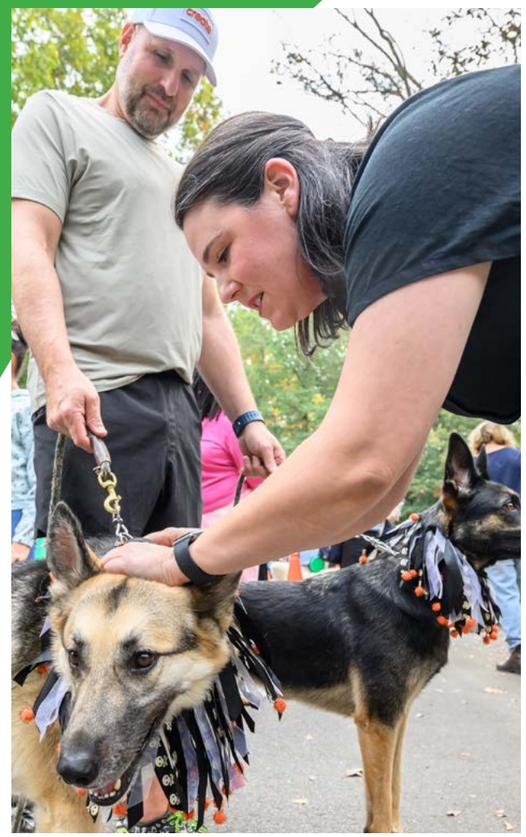
In addition to the external reporting detailed above, the Finance Department shall coordinate the reporting needs of each department in order to design and implement those reports which the departments need to make sound business decisions. At a minimum, departments will receive reports detailing monthly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

EXTERNAL FINANCIAL REPORTING

The city shall report in conformity with O.C.G.A Section 36-81-7. A copy of the city's annual audit (i.e., the ACFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of year end, as required. Additionally, all external reports as required by the regulatory agencies shall be completed and filed as prescribed by federal and state law. The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process. Budget policy also directs the city's financial health and stability.

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

BUDGET POLICIES





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

SCOPE

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

FINANCING CURRENT COSTS

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

BUDGET OBJECTIVE BY TYPE OF FUND

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

General Fund

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

Capital Project Fund(s)

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

Debt Service Fund(s)

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

Special Revenue Fund(s)

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

Proprietary Fund (Stormwater Fund)

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

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

OPERATING BUDGET POLICIES

The operating budget shall be prepared on an annual basis and include those funds that are subject to annual appropriation (all funds excluding the Capital Project Funds). Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation and projection of expenditures. At a minimum, the city shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with O.C.G.A. 36-81-3. The annual proposed budget should be submitted to the governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-815 and 36-81-6).

DEPARTMENTAL APPROPRIATIONS

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

PERFORMANCE BUDGET

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

BUDGET PREPARATION CATEGORIES

Each department shall submit budget requests separately for: Current Services A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. The current services budget will include replacement of capital equipment and maintenance of existing systems.

Expanded Services

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

BALANCED BUDGET

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

SCENARIO ONE:
revenues = expenditures

SCENARIO TWO:
revenues > expenditures

SCENARIO THREE:
revenues + appropriated fund balance = expenditures

SCENARIO FOUR:
revenues + appropriated fund balance > expenditures





BASIS OF BUDGETING

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

Modified Accrual Basis

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

Accrual Basis

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

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

LEVEL OF BUDGET ADOPTION AND CONTROL

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

BUDGET STABILIZATION RESOURCES

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

UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

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

APPROPRIATION LAPSES AT YEAR END

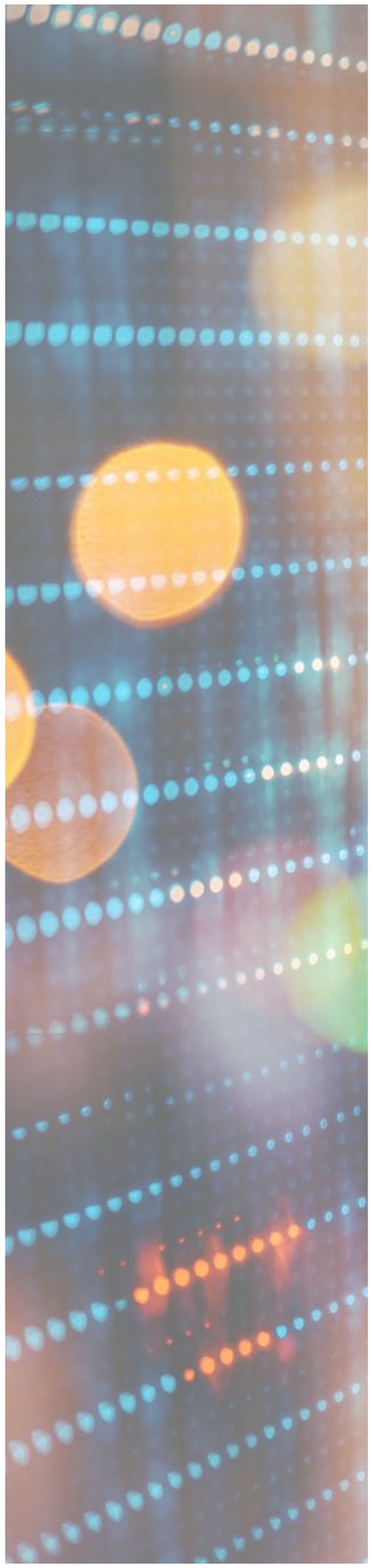
All operating budget appropriations (including encumbered appropriations) shall lapse at the end of a fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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



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

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

CONTINGENCY LINE ITEM

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

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

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

CONTRIBUTIONS

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

ADMINISTRATIVE SERVICE FEE/COST ALLOCATION

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

ONE-TIME REVENUE SOURCES

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

CASH FLOW BUDGET

For analysis and internal management purposes, the city shall prepare an annual cash flow budget in conjunction with the Operating Budget. The purpose of this document will be to provide the necessary guidelines to ensure that cash will be available to pay budget costs on a timely basis.

BUDGET ALLOTMENTS

Budget allocations (i.e. budget allotments) are used in the operating budget, when needed to manage cash flows. The annual appropriation may be divided into segments in order to ensure that the projected revenue streams will be adequate to fund the appropriated expenditures. The cash flow budget will provide details as to the periods in which the revenues will be collected, and thereby providing for available resources to pay obligations.

CAPITAL BUDGET POLICIES

The Capital Projects Funds are used to accumulate resources available, and expenditures approved for items that have an estimated life of five or more years including vehicles and large equipment. In providing additional detail on the criteria of operating vs. capital, projects that are appropriated may be continuations of previously completed projects. Projects resulting in improvements to enterprise or special revenue funds are paid directly from those funds. The majority of the city's capital projects are financed on a pay-as-you-go basis. The financing mechanism for pay-as-you-go capital is an inter-governmental fund transfer originating from the general fund. Appropriations for the transfers are made primarily from undesignated fund balance. Additional revenue sources include State Department of Transportation funds for qualified street and highway improvements, grants, and interest earnings. As a matter of practice, the city does not customarily enter into contracts creating improvement districts for citizens whereby a re-payment is required for capital work to be completed. These types of projects customarily are qualified as the responsibility of the appropriate party. Newly identified capital projects are accumulated throughout the year and are added to the "unfunded" project list. Each of these unfunded projects is prioritized on an on-going basis to allow for direct funding when available. The annual budget process appropriates project specific items as funding is available. When funded capital projects are completed, the remaining balance is transferred to an unallocated capital project account. Routinely, Council discussions apply unfunded budgetary appropriations to projects with the highest priority.



ROLES AND RESPONSIBILITIES



THE CITIZENS

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

THE MAYOR

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

CITY COUNCIL

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

CITY MANAGER

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

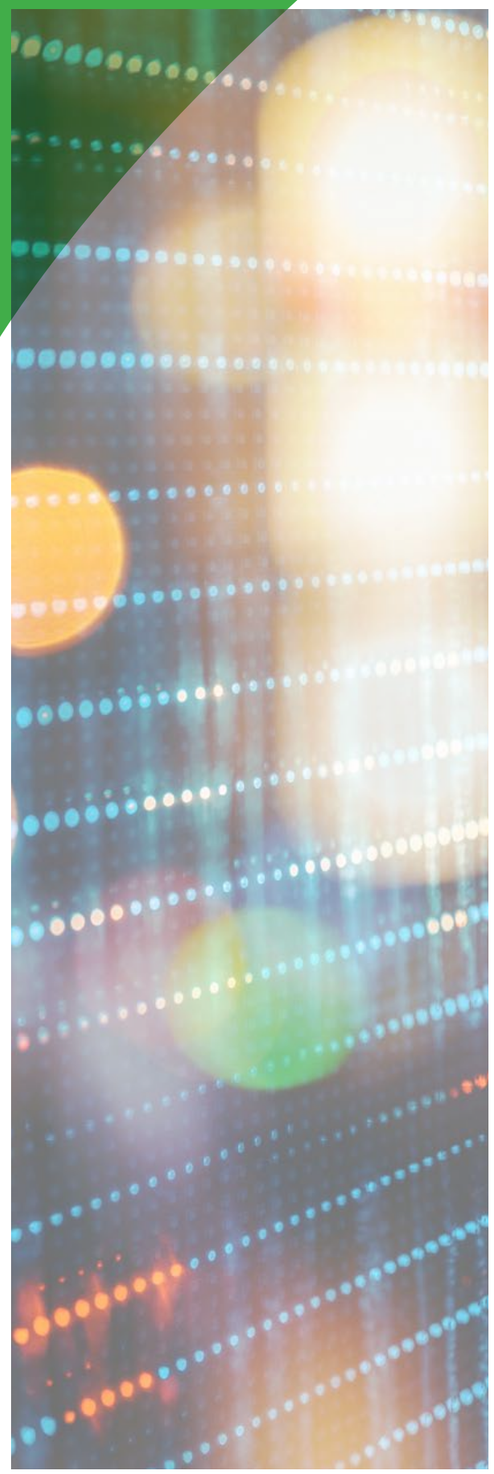
FINANCE DIRECTOR

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

DEPARTMENT HEADS

- Compiles estimates of expenditures and some revenue sources to Finance; as well as, performance management activities.

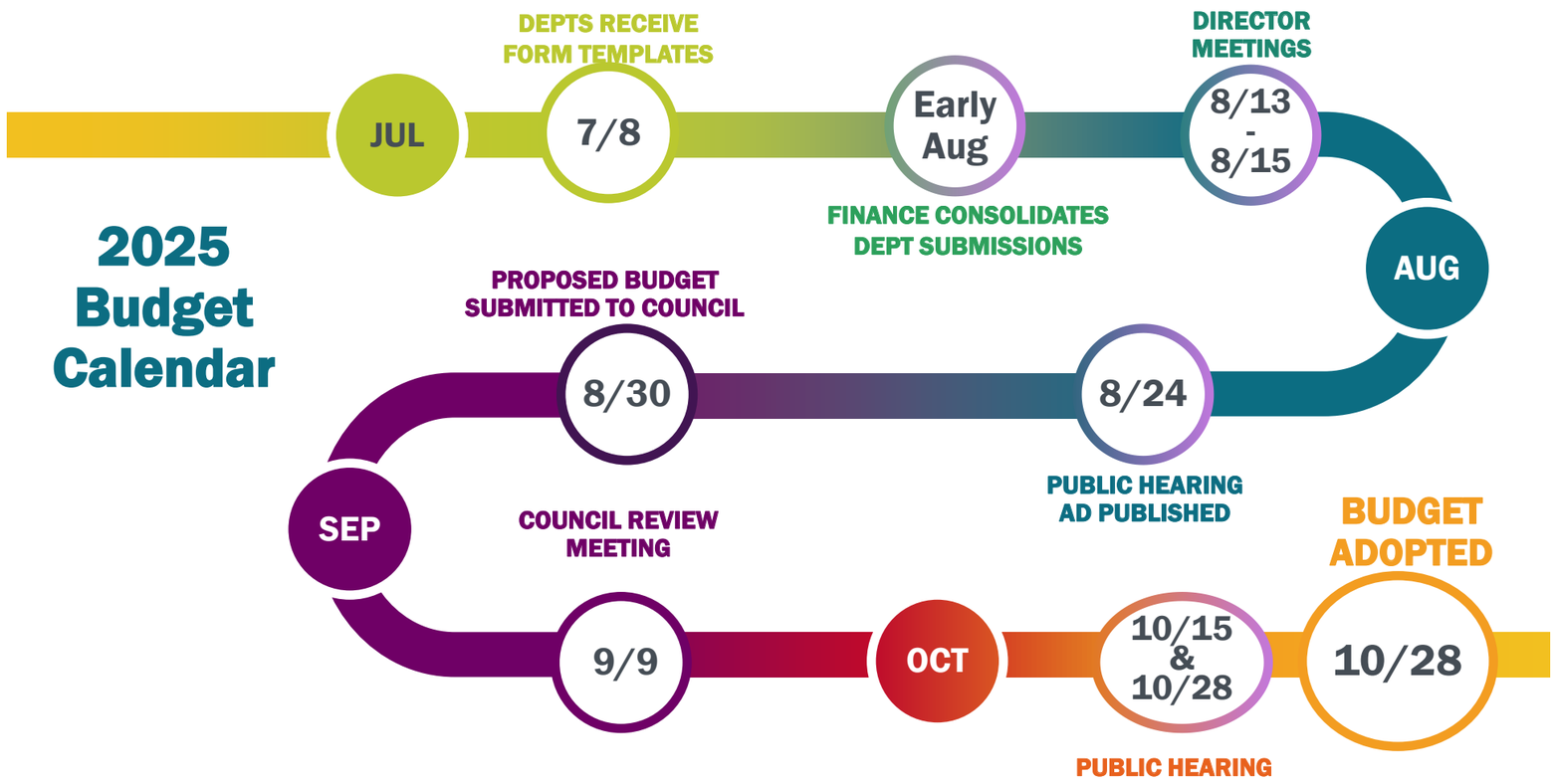
2025 BUDGET REVIEW CALENDAR



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

Key Dates:

- Departments began entering the FY2025 budget requests in Tyler starting Monday, July 8, 2024.
- Operating and capital budget requests are due to Finance by Thursday, July 25, 2024 at 5:00pm (Earlier submittal of your FY2025 budget requests was encouraged).
- The week of July 29, 2024 to August 2, 2024 was used for follow-up questions regarding operating and capital budget requests.
- The week of August 5, 2024 to August 9, 2024 was used to put together the FY2025 Budget books that were used during the department budget review meetings.
- Department Budget review meetings were held Tuesday, August 13, Wednesday, August 14, and Thursday, August 15, 2024.
- The Mayor and City Manager FY2025 Proposed Budget was sent to Council on Friday, August 30, 2024.
- The full Council review meetings after submittal as held Monday, September 9, 2024.
- The first public hearing of the FY2025 Operating and Capital Budget was held on the Tuesday, October 15, 2024 City Council agenda, and the second public hearing, as well as adoption, of the FY2025 Budget was held on the Monday, October 28, 2024 City Council agenda.



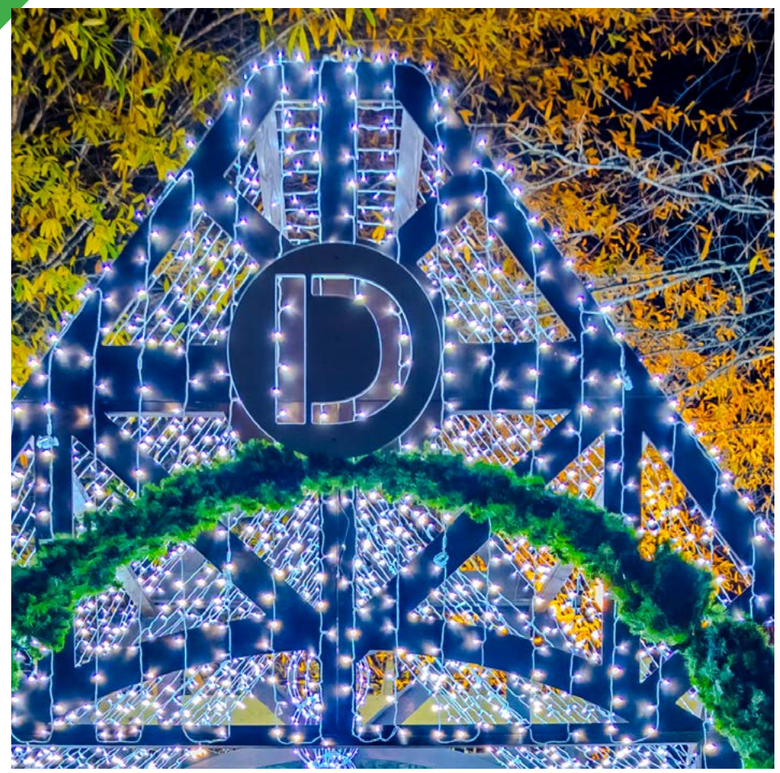
SECTION 3

FINANCIAL SUMMARIES











CONSOLIDATED FUND SUMMARY

REVENUE ANTICIPATION AND EXPENDITURE APPROPRIATIONS

Revenues	General Fund	Opioid Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	ARPA Funds	SPLOST Funds	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Property Taxes	$ 13,225,000											$ 13,225,000		$ 13,225,000
Business & Occupational Taxes	$ 2,979,000											$ 2,979,000		$ 2,979,000
SPLOST									$ 13,160,000			$ 13,160,000		$ 13,160,000
Insurance Premium Taxes	$ 4,813,000											$ 4,813,000		$ 4,813,000
Franchise Fees	$ 3,947,000											$ 3,947,000		$ 3,947,000
Other Taxes	$ 1,371,000			$ 5,706,000	$ 103,000							$ 7,180,000		$ 7,180,000
Licenses and Permits	$ 1,999,000											$ 1,999,000		$ 1,999,000
Court Fines	$ 1,338,000											$ 1,338,000		$ 1,338,000
Intergovernmental Revenues (Grants)						$ 503,410						$ 503,410		$ 503,410
Charges for Services	$ 1,092,000		$ 1,444,000								$ 2,804,820	$ 5,340,820		$ 5,340,820
Contr & Don from Priv Sources	$ 20,000											$ 20,000		$ 20,000
Other Revenues	$ 695,000	$ 20,000	$ 2,500	$ 1,000					$ 2,000		$ 2,000	$ 722,500		$ 722,500
Use of Prior Year Reserves	$ 1,262,213							$ 2,076,710		$ 5,759,937	$ 477,660	$ 9,576,520		$ 9,576,520
Subtotal	**$ 32,741,213**	**$ 20,000**	**$ 1,446,500**	**$ 5,707,000**	**$ 103,000**	**$ 503,410**	**$ -**	**$ 2,076,710**	**$ 13,162,000**	**$ 5,759,937**	**$ 3,284,480**	**$ 64,804,250**	**$ -**	**$ 64,804,250**

Other Financing Sources	General Fund	Opioid Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	ARPA Funds	SPLOST Funds	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Operating Transfers In from General Fund							$ 1,350,435			$ 220,000		$ 1,570,435	$ 1,570,435	$ -
Operating Transfers in from ARPA II	$ 2,016,282											$ 2,016,282	$ 2,016,282	
Operating Transfers In from Hotel Motel Fund	$ 2,139,750											$ 2,139,750	$ 2,139,750	$ -
Operating Transfers In from MVR Fund	$ 103,000											$ 103,000	$ 103,000	$ -
Total Other Financing Sources	**$ 4,259,032**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,350,435**	**$ -**	**$ -**	**$ 220,000**	**$ -**	**$ 5,829,467**	**$ 5,829,467**	**$ -**
Total Revenues	**$ 37,000,245**	**$ 20,000**	**$ 1,446,500**	**$ 5,707,000**	**$ 103,000**	**$ 503,410**	**$ 1,350,435**	**$ 2,076,710**	**$ 13,162,000**	**$ 5,979,937**	**$ 3,284,480**	**$ 70,633,717**	**$ 5,829,467**	**$ 64,804,250**

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Expenditures	General Fund	Opioid Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	ARPA Funds	SPLOST Funds	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
City Council	$ 382,470											$ 382,470		$ 382,470
City Manager	$ 705,920											$ 705,920		$ 705,920
City Clerk	$ 576,145											$ 576,145		$ 576,145
Finance & Administration	$ 2,254,520							$ (255,747)				$ 1,998,773		$ 1,998,773
Information Technology	$ 3,194,085							$ 150,000		$ 220,000		$ 3,564,085		$ 3,564,085
Human Resources	$ 642,665							$ 1,181,000				$ 1,823,665		$ 1,823,665
Legal	$ 420,000											$ 420,000		$ 420,000
Facilities	$ 563,930							$ 125,700	$ 277,265			$ 966,895		$ 966,895
Communications	$ 525,535		$ 28,930									$ 554,465		$ 554,465
Municipal Court	$ 842,645											$ 842,645		$ 842,645
Police	$ 14,264,890	$ 20,000							$ 2,340,040	$ 497,411		$ 17,122,341		$ 17,122,341
E911			$ 1,417,570									$ 1,417,570		$ 1,417,570
Public Works	$ 3,359,450			$ 1,070,875		$ 503,410			$ 10,341,125	$ 1,198,805	$ 3,284,480	$ 19,758,145		$ 19,758,145
Parks & Recreation	$ 4,996,885							$ (1,200,000)	$ 203,570	$ 4,063,721		$ 8,064,176		$ 8,064,176
Community Development	$ 2,071,790							$ 620,000				$ 2,691,790		$ 2,691,790
Economic Development	$ 528,880							$ (200,000)				$ 328,880		$ 328,880
Contingency	$ 100,000							$ (360,525)				$ (260,525)		$ (260,525)
Subtotal	**$ 35,429,810**	**$ 20,000**	**$ 1,446,500**	**$ 1,070,875**	**$ -**	**$ 503,410**	**$ -**	**$ 60,428**	**$ 13,162,000**	**$ 5,979,937**	**$ 3,284,480**	**$ 60,957,440**	**$ -**	**$ 60,957,440**

Other Financing Uses	General Fund	Opioid Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	ARPA Funds	SPLOST Funds	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Operating Transfer Out to Debt Service	$ 1,350,435											$ 1,350,435	$ (1,350,435)	$ -
Operating Transfer Out to Capital Projects	$ 220,000											$ 220,000	$ (220,000)	$ -
Operating Transfer Out to E911 Fund												$ -	$ -	$ -
Operating Transfer Out to Grants Fund												$ -	$ -	$ -
Operating Transfer Out to General Fund				$ 2,139,750	$ 103,000			$ 2,016,282				$ 4,259,032	$ (4,259,032)	$ -
Payments to Other Entities				$ 2,496,375			$ 1,250,435					$ 3,746,810		$ 3,746,810
Total Other Financing Uses	**$ 1,570,435**	**$ -**	**$ -**	**$ 4,636,125**	**$ 103,000**	**$ -**	**$ 1,250,435**	**$ 2,016,282**	**$ -**	**$ -**	**$ -**	**$ 9,576,277**	**$ (5,829,467)**	**$ 3,746,810**
Total Expenditures	**$ 37,000,245**	**$ 20,000**	**$ 1,446,500**	**$ 5,707,000**	**$ 103,000**	**$ 503,410**	**$ 1,250,435**	**$ 2,076,710**	**$ 13,162,000**	**$ 5,979,937**	**$ 3,284,480**	**$ 70,533,717**	**$ (5,829,467)**	**$ 64,704,250**
Net	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**

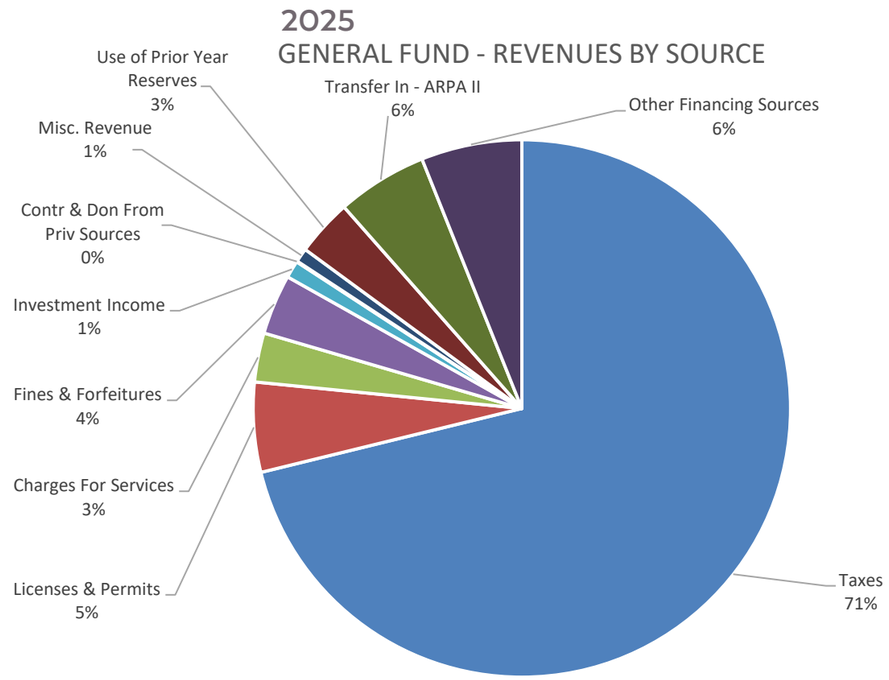
2 of 2 - See page 44

GENERAL FUND BUDGET

GENERAL FUND BUDGET SUMMARY - Statement of Revenues and Expendiures

	Audited 2023 Actual	2024 Prorata Based on Jun YTD	2024 As Amended	2025 Approved
Starting Unassigned Fund Balance		**26,440,795**	**26,440,795**	**25,706,100**
Revenues				
Taxes	24,102,552	25,691,000	25,691,000	26,335,000
Licenses & Permits	2,094,637	1,980,000	1,980,000	1,999,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	971,374	1,050,000	1,050,000	1,092,000
Fines & Forfeitures	1,291,301	1,275,000	1,275,000	1,338,000
Investment Income	381,480	350,000	350,000	385,000
Contr & Don From Priv Sources	44,452	5,000	5,000	20,000
Miscellaneous Revenue	474,829	397,000	397,000	310,000
Other Financing Sources	2,596,617	2,177,625	2,177,625	2,242,750
Subtotal - Recurring Revenues	**31,957,242**	**32,925,625**	**32,925,625**	**33,721,750**
One-Time Revenues				
Transfer In - ARPA II	-	1,035,585	1,035,585	2,016,282
Proceeds from Sale of Shallowford	7,446,636	-	-	-
Subtotal - One-Time Revenues	7,446,636	1,035,585	1,035,585	2,016,282
Total Department Revenues	**39,403,878**	**33,961,210**	**33,961,210**	**35,738,032**
Expenditures				
City Council	344,337	369,240	369,240	382,470
City Manager	637,306	672,025	672,025	705,920
City Clerk	520,234	454,275	454,275	576,145
Finance & Administration	2,121,780	2,278,730	2,278,730	2,254,520
Legal	426,543	420,000	420,000	420,000
Information Technology	2,741,173	2,822,855	2,822,855	3,194,085
Human Resources	477,116	584,910	584,910	642,665
Facilities	526,034	413,930	413,930	563,930
Communications	505,851	503,160	503,160	525,535
Municipal Court	648,607	780,340	780,340	842,645
Police	11,024,401	12,756,490	12,756,490	14,264,890
Public Works	3,148,042	3,125,275	3,125,275	3,359,450
Parks & Recreation	3,485,751	4,718,870	4,718,870	4,996,885
Community Development	2,025,316	1,557,320	1,557,320	1,571,790
Economic Development	416,548	464,000	464,000	528,880
Contingency	31,800	772,900	772,900	100,000
Transfer Out to Debt Service	1,252,515	1,301,585	1,301,585	1,350,435
Subtotal - Recurring Expenditures	**30,333,354**	**33,995,905**	**33,995,905**	**36,280,245**
One-Time Expenditures				
Purchase Vermack	-	-	-	-
Transfer Out - Capital (Spruill & Nature Center)	-	-	-	-
Shallowford Road Proceeds	7,287,233	-	-	-
Transfer Out - Capital (IT)	-	200,000	200,000	220,000
Community Development (Comp Plan & Code Rewrite)	-	500,000	500,000	500,000
	-	-	-	-
Subtotal - One-Time Expenditures	7,287,233	700,000	700,000	720,000
Total Department Expenditures	**37,620,587**	**34,695,905**	**34,695,905**	**37,000,245**
Ending Unassigned Fund Balance		**25,706,100**	**25,706,100**	**24,443,887**

GENERAL FUND REVENUE SUMMARY



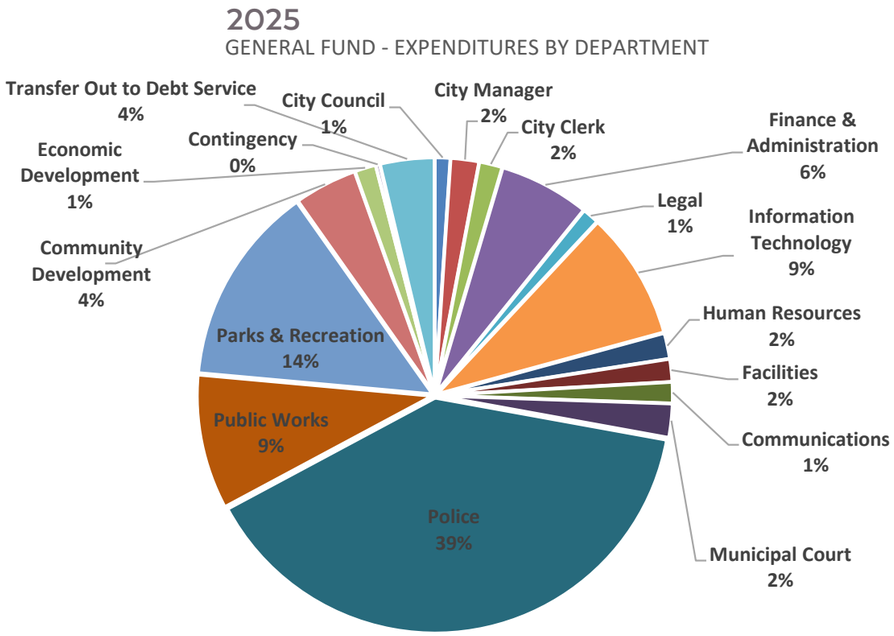
GENERAL FUND BUDGET SUMMARY - Revenue by Source

	Audited 2023 Actual	2024 Prorata Based on Jun YTD	2024 As Amended	2025 Approved
Revenues				
Taxes	24,102,552	25,691,000	25,691,000	26,335,000
Licenses & Permits	2,094,637	1,980,000	1,980,000	1,999,000
Intergovernmental Revenues	-	-	-	-
Charges For Services	971,374	1,050,000	1,050,000	1,092,000
Fines & Forfeitures	1,291,301	1,275,000	1,275,000	1,338,000
Investment Income	381,480	350,000	350,000	385,000
Contr & Don From Priv Sources	44,452	5,000	5,000	20,000
Miscellaneous Revenue	474,829	397,000	397,000	310,000
Use of Prior Year Reserves		734,695	734,695	1,262,213
Other Financing Sources	2,139,255	2,177,625	2,177,625	2,242,750
Subtotal - Recurring Revenues	**31,499,880**	**33,660,320**	**33,660,320**	**34,983,963**
One-Time Revenues				
Transfer In - ARPA II	-	1,035,585	1,035,585	2,016,282
Other Financing Sources - Subscription	457,362	-	-	-
Proceeds from Sale of Shallowford	7,446,636	-	-	-
Subtotal - One-Time Revenues	7,903,998	1,035,585	1,035,585	2,016,282
Total Revenues	**39,403,878**	**34,695,905**	**34,695,905**	**37,000,245**

GENERAL FUND REVENUE DETAIL

	2023 Actual	2024 Prorata Based on June YTD	2024 As Amended	2025 Approved
Real Property Tax	$ 9,337,127	$ 10,942,000	$ 10,942,000	$ 11,166,000
Personal Property Tax	401,903	413,000	413,000	389,000
Motor Vehicle	32,016	16,000	16,000	16,000
MV Title Ad Valorem Tx True Up	1,458,062	1,460,000	1,460,000	1,518,000
Intangibles (Reg & Recording)	101,575	136,000	136,000	136,000
Franchise Fees	-	-	-	-
Franchise Fees - Electric	2,809,106	2,800,000	2,800,000	2,884,000
Franchise Fees - Gas	438,408	437,000	437,000	447,000
Franchise Fees - Television Cable	520,591	588,000	588,000	564,000
Franchise Fees - Telephone	42,485	54,000	54,000	52,000
Alcoholic Beverage Excise Tax	931,608	931,000	931,000	931,000
Excise Tax on Energy	177,994	175,000	175,000	175,000
Business & Occupation Tax	2,976,620	2,950,000	2,950,000	2,979,000
Insurance Premiums Tax	4,582,968	4,584,000	4,584,000	4,813,000
Financial Institutions Tax	201,546	198,000	198,000	201,000
Penalties & int on delinq taxe	47,163	3,000	3,000	24,000
Pen & Int on Del Taxes-Busines	43,379	4,000	4,000	40,000
Alcoholic Beverage Licenses	587,975	550,000	550,000	550,000
Other Licenses and permits	12,475	7,000	7,000	10,000
Small Cell Tower Fees - ROW	18,064	8,000	8,000	10,000
Planning & Zoning Fees	42,260	15,000	15,000	20,000
Bldg Structures & Equipment	1,389,913	1,368,000	1,368,000	1,368,000
OTC Inspections	14,225	1,000	1,000	10,000
Soil Erosion	-	1,000	1,000	1,000
Plan Review - Fire	29,725	30,000	30,000	30,000
Tree Bank	-	-	-	-
Local Govt Grants	-	-	-	-
Election Qualifying Fees	2,280	2,000	2,000	2,000
Special Police Svcs	32,630	11,000	11,000	22,000
Fingerprinting Fee	3,204	1,000	1,000	2,000
Public Safety-Other	93,271	70,000	70,000	90,000
Special Assessments	27,225	20,000	20,000	26,000
Streetlight Fees	497,607	587,000	587,000	587,000
Charges for services: Parking	524	1,000	1,000	1,000
Charges for Goods	-	-	-	-
Field Rental	158,313	158,000	158,000	162,000
Rec Program Fees	68,999	70,000	70,000	70,000
Pavilion Rentals	86,676	130,000	130,000	130,000
NSF Fees	646	-	-	-
Municipal Court Fines & Forfeitures	1,291,301	1,275,000	1,275,000	1,338,000
Interest Revenue	381,480	350,000	350,000	385,000
Contr & Don From Priv Sources	44,303	5,000	5,000	20,000
Explorer Donations	-	-	-	-
Donations	-	-	-	-
Public Safety Cadets Donations	149	-	-	-
Rents and Royalties	85,954	150,000	150,000	100,000
Advertising Rental	-	34,000	34,000	34,000
Rental Income - 4800 Ashford Dunwoo	64,490	62,000	62,000	-
Lease Income - Spruill/Emory	106,439	-	-	-
Reimb for damaged property	144,643	100,000	100,000	125,000
Other Charges For Svcs	341	1,000	1,000	1,000
Miscellaneous Revenue	72,963	50,000	50,000	50,000
Transfer In from MVR Tax Fund	99,673	100,000	100,000	103,000
Transfer In from Hotel Motel Fund	2,039,582	2,077,625	2,077,625	2,139,750
Transfer in ARPA	-	1,035,585	1,035,585	2,016,282
Proceeds from sale of property	7,446,636	-	-	-
Proceeds from Cap Leases - GMA	-	-	-	-
SBITA Issuance	457,362	-	-	-
Extraordinary Items	-	-	-	-
Use of Prior Yr Reserves	-	734,695	734,695	1,262,213
Total Department Revenues	$ 39,403,878	$ 34,695,905	$ 34,695,905	$ 37,000,245

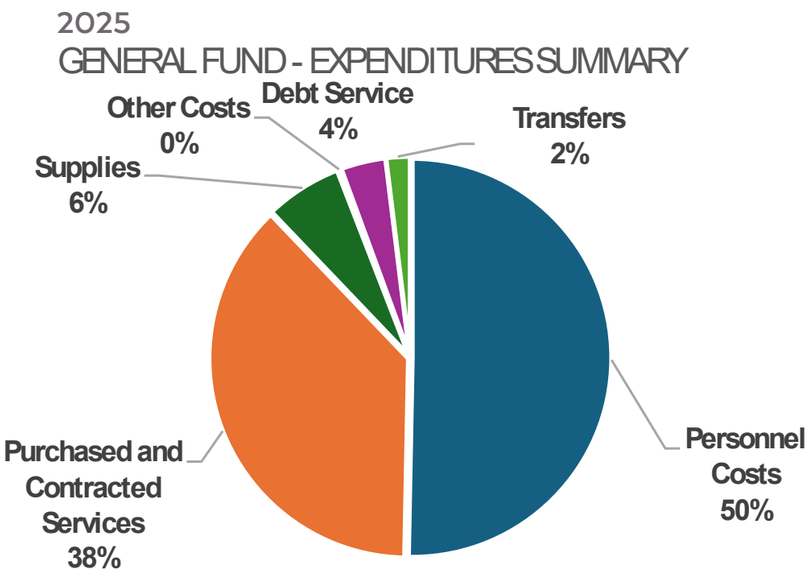
EXPENDITURES BY DEPARTMENT



GENERAL FUND BUDGET SUMMARY - Expenditures by Department

Department	Audited 2023 Actual	2024 Prorata Based on Jun YTD	2024 As Amended	2025 Approved
Expenditures				
City Council	344,337	369,240	369,240	382,470
City Manager	637,306	672,025	672,025	705,920
City Clerk	520,234	454,275	454,275	576,145
Finance & Administration	2,121,780	2,278,730	2,278,730	2,254,520
Legal	426,543	420,000	420,000	420,000
Information Technology	2,741,173	2,822,855	2,822,855	3,194,085
Human Resources	477,116	584,910	584,910	642,665
Facilities	526,034	413,930	413,930	563,930
Communications	505,851	503,160	503,160	525,535
Municipal Court	648,607	780,340	780,340	842,645
Police	11,024,401	12,756,490	12,756,490	14,264,890
Public Works	3,148,042	3,125,275	3,125,275	3,359,450
Parks & Recreation	3,485,751	4,718,870	4,718,870	4,996,885
Community Development	2,025,316	1,557,320	1,557,320	1,571,790
Economic Development	416,548	464,000	464,000	528,880
Contingency	31,800	772,900	772,900	100,000
Transfer Out to Debt Service	1,252,515	1,301,585	1,301,585	1,350,435
Total Recurring Expenditures by Department	**30,333,354**	**33,995,905**	**33,995,905**	**36,280,245**
One-Time Expenditures				
Shallowford Proceeds	7,287,233	-	-	-
Transfer Out - Capital (IT)	-	200,000	200,000	220,000
Community Development (Comp Plan & Code Rewrite)	-	500,000	500,000	500,000
Total One-Time Expenditures	7,287,233	700,000	700,000	720,000
Total Department Expenditures	**37,620,587**	**34,695,905**	**34,695,905**	**37,000,245**

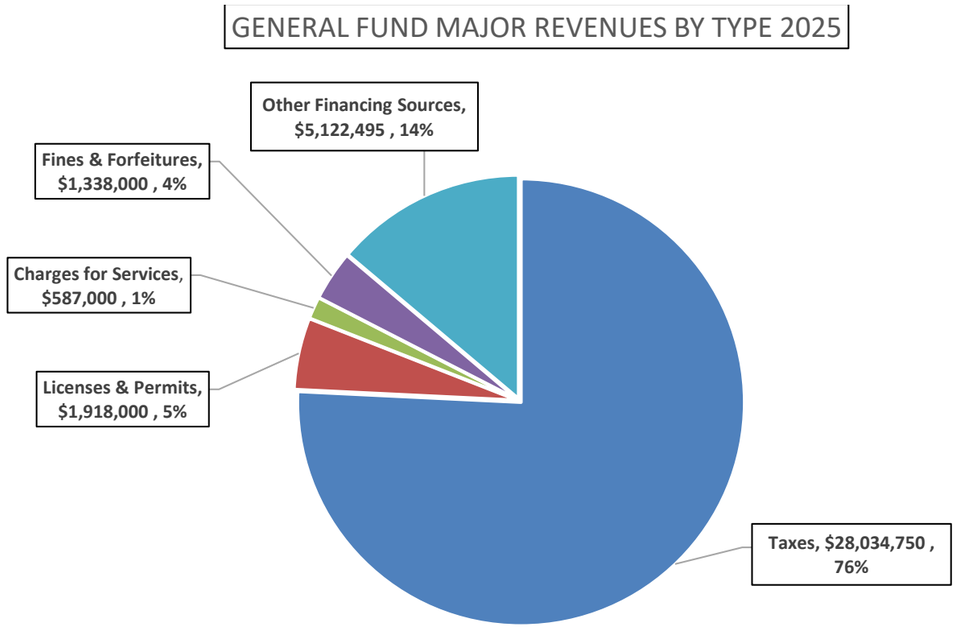
EXPENDITURES BY CATEGORY



GENERAL FUND BUDGET SUMMARY - Expenditures by Category

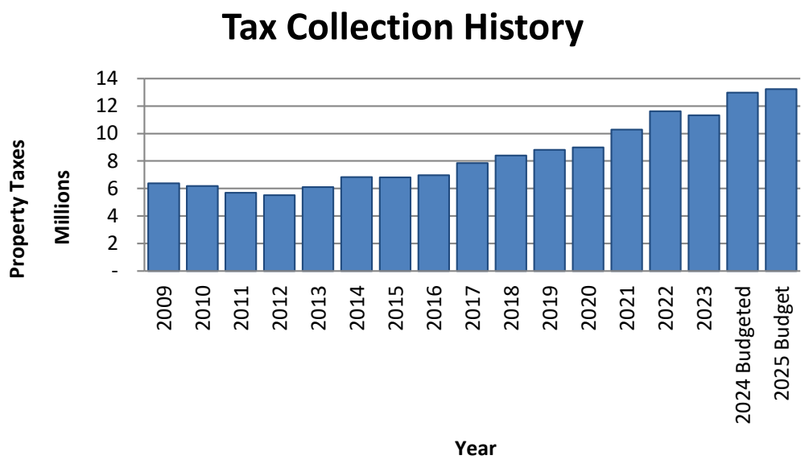
Category	2023 Actual	*2024 Prorata Based on Jun YTD*	*2024 As Amended*	*2025 Approved*
Personnel Costs	14,194,449	16,696,073	16,696,073	18,613,335
Official/Admin Svcs	4,157,489	3,761,430	3,761,430	3,378,880
Professional Services	1,492,135	1,365,485	1,365,485	1,455,715
Repairs & Maintenance	4,165,286	5,533,404	5,533,404	6,027,070
Property/Liability Insurance	584,533	719,110	719,110	766,785
Other Purchased Services	1,589,878	1,667,424	1,667,424	2,267,585
Supplies/Materials	2,116,992	2,173,064	2,173,064	2,312,640
Contingency	31,800	105,430	105,430	107,800
Transfer Out - Debt	1,252,515	1,301,585	1,301,585	1,350,435
Total Expenditures by Category	**29,585,076**	**33,323,005**	**33,323,005**	**36,280,245**
Funding from ARPA for PD	-	672,900	672,900	-
Other Financial Uses - Subscription	119,562	-	-	-
Capital-IT	628,716	200,000	200,000	220,000
Transfer Out - Capital	7,287,233	500,000	500,000	500,000
Total Expenditures:	**37,620,587**	**34,695,905**	**34,695,905**	**37,000,245**

GENERAL FUND MAJOR REVENUES



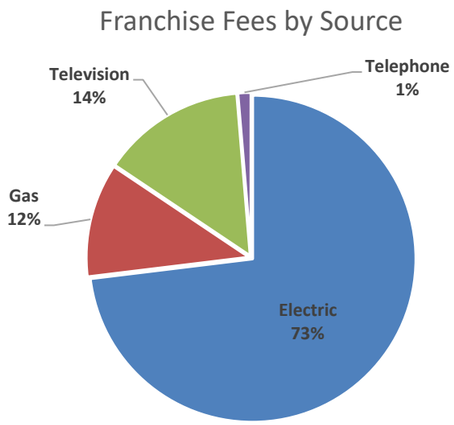
Major Revenues (Top Ten)	FY 2024 Amended Budget	FY 2025 Approved Budget	$$ Variance	% Variance
Taxes:				
Property Taxes	12,967,000	13,225,000	258,000	1.99%
Franchise Fees	3,879,000	3,947,000	68,000	1.75%
Alcohol Beverage Excise Taxes	931,000	931,000	-	0.00%
Business and Occupational Taxes	2,950,000	2,979,000	29,000	0.98%
Insurance Premiums Tax	4,584,000	4,813,000	229,000	5.00%
Hotel/Motel Taxes	2,077,625	2,139,750	62,125	2.99%
Licenses and Permits:				
Alcohol Beverage Licenses	550,000	550,000	-	0.00%
Building Permits	1,368,000	1,368,000	-	0.00%
Charges for Services:				
Streetlight Fees	587,000	587,000	-	0.00%
Fines and Forfeitures	1,275,000	1,338,000	63,000	4.94%
Total Major Revenues	31,168,625	31,877,750	709,125	2.28%
*Other General Fund Revenues	3,527,280	5,122,495	1,595,215	45.23%
Total Revenues	$ 34,695,905	$ 37,000,245	$ 2,304,340	6.64%

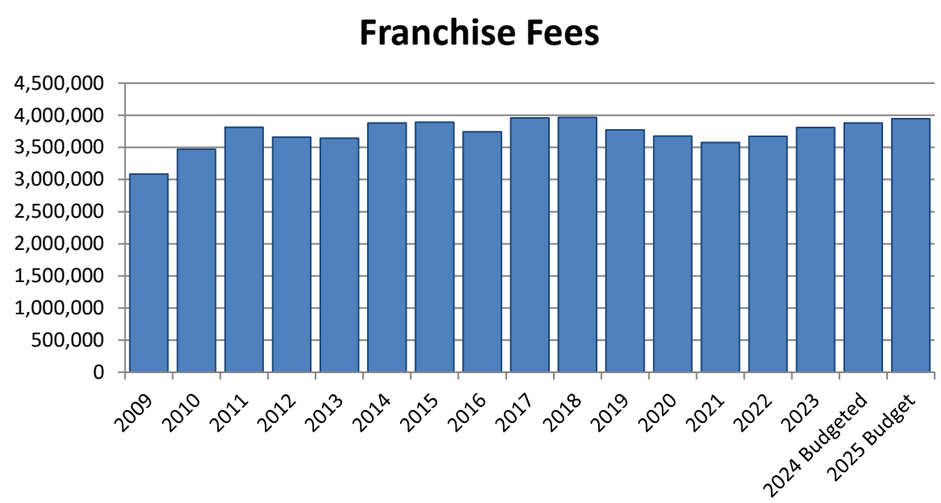




PROPERTY TAXES

The 2025 property taxes projection shows an increase of 2%. This increase is attributable to a slight increase in the assessed property values of both residential and commerical properties within Dekalb County.





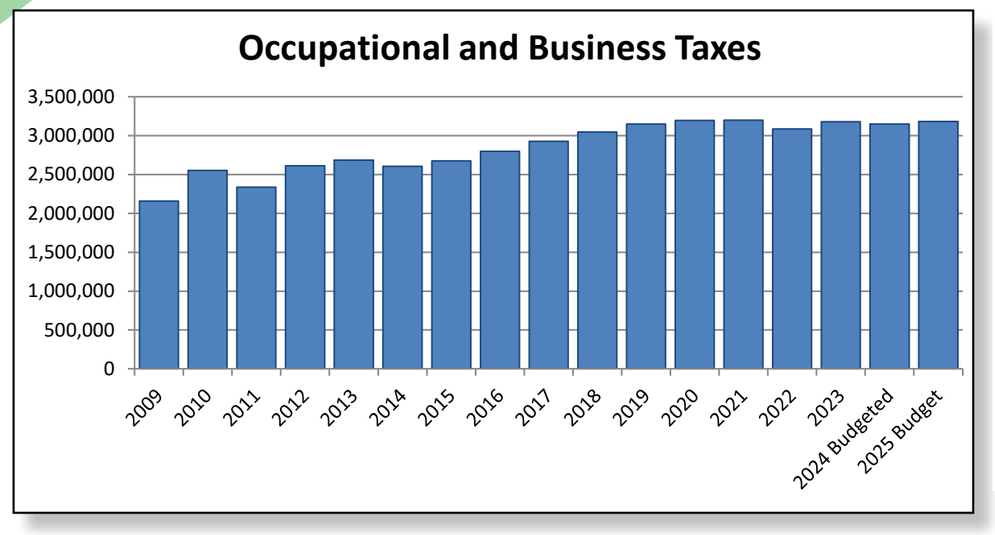
FRANCHISE FEES

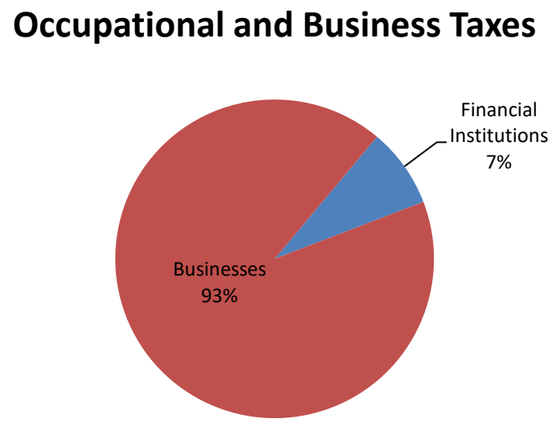
Franchise fees are charged to utility companies for use of the city streets and right of ways to conduct their private business of delivering telephone, natural gas, television and other fiber optics cable services. This category represents 11% of the total projected revenues.

ALCOHOL BEVERAGE EXCISE TAXES

Alcohol beverage taxes are levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes imposed on the distribution of distilled spirits, malt beverages, and wine. Taxes are also imposed on the sale of distilled spirts by the drink. This category represents 2% of the total general fund revenues. The 2025 amount for beverage excise taxes was computed based on the current trend from retailers.





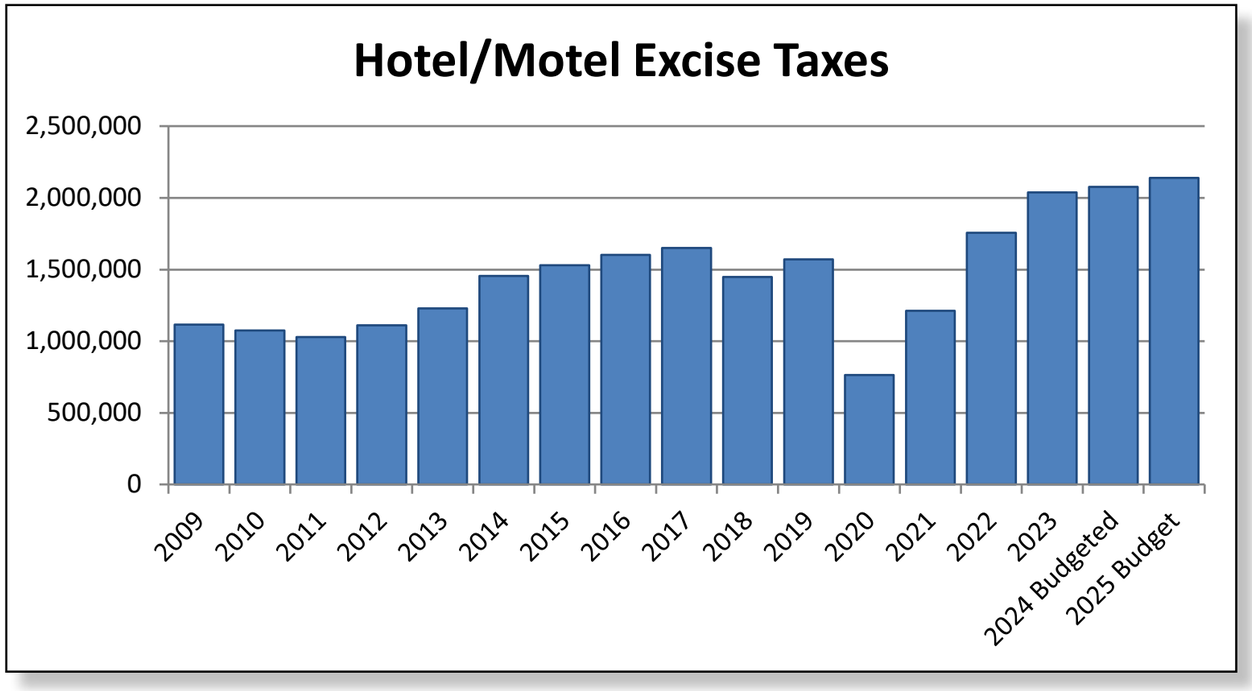


OCCUPATIONAL AND BUSINESS TAXES

Business taxes category includes reveues from businesses and financial institutions occupational license for conducting business within the city. This category represents 9% of the total projected revenues for fiscal year 2025.

INSURANCE PREMIUMS TAXES

This category includes revenues from excise taxes on insurance premiums written by insurance companies conducting business within the City. Excise taxes on insurance premiums written by insurance companies conducting business within the City are allocated from the state to local governments based on current census data. Official census data is updated every ten years. Unless the State changed the tax system, this tax will remain flat until the next official census, only changing slightly due to growth in the industry. This category represents 13% of the total general fund revenues. The insurance premiums taxes for 2025 are estimated based on amounts received in prior years with an increase to reflect anticipated growth.



HOTEL/MOTEL EXCISE TAXES

Hotel/Motel taxes are excise taxes that are charged for rooms or accommodations furnished by hotels. This category represents 6% of total fund revenues.

GENERAL FUND REVENUE SOURCES

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

DIVERSIFICATION AND STABILITY

All revenues have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on the tax and ratepayers. A diversity of revenue sources can improve a City's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services. The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any primary revenue source. When possible, the revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns. The City will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

CONSERVATIVE REVENUE ESTIMATES

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

USER BASED FEES AND CHARGES (EXCHANGE REVENUE)

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

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

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

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

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

ALTERNATE REVENUE SOURCES

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

REVENUE COLLECTION

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

RATES AND CHARGES

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

REVENUE HANDBOOK

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

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

REVENUE ADMINISTRATION

ALCOHOL BEVERAGE LICENSES

An Alcohol Beverage Privilege License is required for any establishment selling Alcohol Beverages for consumption on or off premises within the City limits of Dunwoody. The 2025 estimated amount is computed based on the current level of alcohol beverage license holders and is 2% of total projected revenues.

BUILDING PERMITS

All construction activities within the City must be permitted through the Community Development Department. This ensures that all construction is done in accordance with the codes set forth by the City of Dunwoody, DeKalb County, and the State of Georgia. The 2025 estimated amounts are 4% of the total projected revenues.

STREETLIGHT FEES

Streetlights are installed on the City maintained streets of the City of Dunwoody by petition. In areas with underground utilities, street light poles are not installed as part of the normal electric service. Therefore, the cost of the electricity must be paid by homeowners or by the developer. The 2025 estimated amount are projections based on historical trend data and adjusted as needed for anticipated rate increases from Georgia Power.

STORMWATER MAJOR REVENUES

The 2025 estimates include the Municipal Cost Index (MCI) Percentage Increase. This index is designed to show the effects of inflation on the cost of municipal services.

SALES TAX (SPLOST)

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







OTHER FUNDS

213 - Opioid Settlement Funds

	FUND Balances, beginning of year		-	1,651	1,651	1,651
Revenues						
Fund	**Department ***	**Account ***	**2023 Actual**	**2024 Prorata Based on YTD**	**2024 as Amended**	**2025 Approved**
213 - Opioid Settlement Funds	0000 - No Department	Local Govt's Share of Opioid Settlemen	5,349	-	-	20,000
			5,349	**-**	**-**	**20,000**
Expenditures						
Fund	**Department ***	**Account ***	**2023 Actual**	**2024 Prorata Based on YTD**	**2024 as Amended**	**2025 Approved**
213 - Opioid Settlement Funds	3200 - Police	531100.00 - Supplies	3,698	-	-	20,000
			3,698	**-**	**-**	**20,000**
		Gain/(Use) of Fund Balance	**1,651**	**-**	**-**	**-**
	FUND Balances, end of year		1,651	1,651	1,651	1,651

This fund accounts for revenues received as a result of Georgia settlements with major distributors of opioids. All revenues collected in this fund are used to expand training for first responders, provide treatment and recovery support services, and increase public awareness. The amount estimated to be spent for the FY2025 budget is $20,000.

215-E911 Fund

FUND Balances, beginning of year	1,613,902	1,687,915	1,687,915	1,687,915	
Revenues					
Fund	**Account ***	**2023 Actual**	**2024 Prorata Based on YTD**	**2024 as Amended**	**2025 Approved**
215 - E911 Fund	342500.00 - E911 Revenue	1,410,391	1,376,000	1,376,000	1,444,000
215 - E911 Fund	361000.00 - Interest Revenue	20,622	1,000	1,000	2,500
215 - E911 Fund	391300.00 - Residual Equity Transfer	-	20,000	20,000	-
		1,431,014	**1,397,000**	**1,397,000**	**1,446,500**
Expenditures					
Fund	**Account ***	**2023 Actual**	**2024 Prorata Based on YTD**	**2024 as Amended**	**2025 Approved**
215 - E911 Fund	523200.00 - Communications	27,594	27,000	27,000	28,930
215 - E911 Fund	571000.00 - Intergovernmental Expenses	1,329,406	1,370,000	1,370,000	1,417,570
		1,357,000	**1,397,000**	**1,397,000**	**1,446,500**
Gain/(Use) of Fund Balance		**74,014**	**-**	**-**	**-**
FUND Balances, end of year		1,687,915	1,687,915	1,687,915	1,687,915

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

230-ARPAI Fund

					Actuals YTD	**Remaining**	
Revenues				**Actuals**	**as of 6/30/24**	**Forecast**	**Approved**
Fund	**Department ***	**Account ***	**Description**	**2023**	**2024**	**2024**	**2025**
230 - ARPA I Fund	0000 - No Department	332100.00 - Local Fiscal Recovery Funds		4,661,603	-	-	-
230 - ARPA I Fund	0000 - No Department	399999.00 - Reserves		-	260,784	1,177,286	-
				4,661,603	**260,784**	**1,177,286**	**-**
					Actuals YTD	**Remaining**	
Expenditures					**as of 6/30/24**	**Forecast**	**Approved**
Fund	**Department ***	**Account ***	**Description**	**2023**	**2024**	**2024**	**2025**
230 - ARPA I Fund	4320 - Stormwater	521200.00 - ARPA Professional Services	Stormwater	146,123	51,976	-	-
230 - ARPA I Fund	4320 - Stormwater	541400.00 - ARPA Infrastructure	Stormwater	3,221,270	152,477	639,579	-
230 - ARPA I Fund	6200 - Parks & Recreation	521200.00 - ARPA Professional Services	Two Bridges Park	6,943	-	-	-
230 - ARPA I Fund	6200 - Parks & Recreation	541400.00 - ARPA Infrastructure	Two Bridges Park	1,204,944	53,988	149,419	-
230 - ARPA I Fund	7500 - Economic Development	521200.00 - ARPA Professional Services	Wayfinding Signage	82,323	2,343	388,288	-
230 - ARPA I Fund	1511 - Finance	611000.03 - Transfers Out to ARPA II	Transfer to ARPA II	-	-	-	-
				4,661,603	**260,784**	**1,177,286**	**-**

This fund accounts for the monies received as part of the American Rescue Plan Act. This funding is being used to build Two Bridges Park, repair and rehabilitate the City's stormwater infrastructure, and provide wayfinding signage around the City. This funding must be obligated by December 31, 2024, and all the proceeds must be spent by December 31, 2026. The City anticipates spending all of the proceeds by the end of FY2024, therefore the budget for next year is $0.

231-ARPAII Fund

					Actuals YTD	Remaining	
Revenues				Actuals	as of 6/30/24	Forecast	Approved
Fund	Department *	Account *	Description	2023	2024	2024	2025
231 - ARPA II Fund	0000 - No Department	391200.10 - Transfers In from ARPA I		-	-	-	-
231 - ARPA II Fund	0000 - No Department	399999.00 - Reserves		1,691,911	1,156,810	2,096,732	2,076,710
				1,691,911	**1,156,810**	**2,096,732**	**2,076,710**
					Actuals YTD	Remaining	
Expenditures					as of 6/30/24	Forecast	Approved
Fund	Department *	Account *	Description	2023	2024	2024	2025
231 - ARPA II Fund	1511 - Finance & Admin	521200.00 - ARPA II Professional Service	Administrative Costs	-	-	-	(255,747)
231 - ARPA II Fund	1535 - Information Technology	521200.00 - ARPA II Professional Service	Cybersecurity	571,078	115,755	153,711	150,000
231 - ARPA II Fund	1565 - Facilities	531100.00 - ARPA II Supplies	City Supplies/Services	65,352	38,945	20,003	125,700
231 - ARPA II Fund	3200 - Police	521200.00 - ARPA II Professional Service	Public Safety/Mental Heal	16,381	28,587	52,413	81,000
231 - ARPA II Fund	3200 - Police	521200.00 - ARPA II Professional Service	Public Safety/EMS	26,001	293,544	273,140	600,000
231 - ARPA II Fund	3200 - Police	541400.00 - ARPA II Infrastructure	Public Safety/LPR	37,688	120,763	13,000	-
231 - ARPA II Fund	3200 - Police	541400.00 - ARPA II Infrastructure	Public Safety/Lighting	-	-	-	500,000
231 - ARPA II Fund	3200 - Police	611000.04 - Transfer Out - General Fund	Police Positions	-	-	1,035,585	2,016,282
231 - ARPA II Fund	3200 - Police	611000.05 - Transfer Out - Capital	Police Vehicles	-	-	253,880	-
231 - ARPA II Fund	4200 - Hwys & Streets	521200.00 - ARPA II Professional Service	Grant Writing	-	-	-	(200,000)
231 - ARPA II Fund	6200 - Parks & Recreation	521200.00 - ARPA II Professional Service	Direct Assistance	727,892	498,740	265,000	-
231 - ARPA II Fund	6200 - Parks & Recreation	541400.00 - ARPA II Infrastructure	Recreational Equity	-	-	-	(1,000,000)
231 - ARPA II Fund	6200 - Parks & Recreation	541400.00 - ARPA II Infrastructure	Social Services Incubator	-	-	-	-
231 - ARPA II Fund	7000 - Community Development	521200.00 - ARPA II Professional Service	Safe Streets Position	227,656	60,476	30,000	120,000
231 - ARPA II Fund	7000 - Community Development	541400.00 - ARPA II Infrastructure	Safe Streets Construction	19,863	-	-	500,000
231 - ARPA II Fund	7500 - Economic Development	521200.00 - ARPA II Professional Service	Economic Development	-	-	-	(200,000)
231 - ARPA II Fund	9000 - Contingency	579000.00 - ARPA II Contingency	Contingency	-	-	-	(360,525)
				1,691,911	**1,156,810**	**2,096,732**	**2,076,710**

When the City received its share of funds as part of the American Rescue Plan Act, the City elected the revenue replacement option and set aside a total of $10M in a separate fund (ARPA II) for the purpose of accomplishing specific projects with these funds. The City continues to spend down these funds, leaving a FY2025 budget of $2,076,710.

OTHER FUNDS

250-Grants Fund

	FUND Balances, beginning of year		62,371	62,371	62,371	62,371

Revenues

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
250 - Multiple Grant Fund	4001 - Public Works - Grants	334100.15 - LMIG- State Operating	450,067	488,083	488,083	503,410
250 - Multiple Grant Fund	4100 - Public Works	334100.19 - LMIG- State Operating	-	604,408	604,408	-
			450,067	**1,092,491**	**1,092,491**	**503,410**

Expenditures

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
250 - Multiple Grant Fund	4001 - Public Works - Grants	522200.15 - LMIG- Repairs & Maintenance	450,067	488,083	488,083	503,410
250 - Multiple Grant Fund	4100 - Public Works		-	604,408	604,408	-
			450,067	**1,092,491**	**1,092,491**	**503,410**

Gain/ (Use) of Fund Balance	-	-	-	-
FUND Balances, end of year	62,371	62,371	62,371	62,371

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

275-Hotel Motel Tax Fund

	FUND Balances, beginning of year		2,591,354	3,376,562	3,376,562	3,376,562

Revenues

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
275 - Hotel/Motel Tax Fund	0000 - No Department	314100.00 - Hotel/Motel Tax	4,895,141	5,000,000	5,000,000	5,150,000
275 - Hotel/Motel Tax Fund	0000 - No Department	314100.01 - Short Term Vacation Rental	543,743	540,000	540,000	556,000
275 - Hotel/Motel Tax Fund	0000 - No Department	361000.00 - Interest Revenue	3,435	500	500	1,000
275 - Hotel/Motel Tax Fund	0000 - No Department	371000.00 - Contributions & Donations	479,012	-	-	-
275 - Hotel/Motel Tax Fund		133000.00 - Retained Earnings	-	-	-	-
			5,921,331	**5,540,500**	**5,540,500**	**5,707,000**

Expenditures

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
275 - Hotel/Motel Tax Fund	4200 - Hwys & Streets	541400.00 - Infrastructure	686,104	839,250	839,250	1,070,875
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	521200.00 - Professional Services	-	-	-	-
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	541200.00 - Site improvements	5,325	-	-	-
275 - Hotel/Motel Tax Fund	6200 - Parks & Recreation	541400.00 - Infrastructure	25,600	200,000	200,000	-
275 - Hotel/Motel Tax Fund	1511 - Finance	611000.02 - Transfers Out to General Fund	2,039,582	2,077,625	2,077,625	2,139,750
275 - Hotel/Motel Tax Fund	1511 - Finance	612000.00 - Transfers out to CU	2,379,512	2,423,625	2,423,625	2,496,375
			5,136,123	**5,540,500**	**5,540,500**	**5,707,000**

Gain/ (Use) of Fund Balance	**785,209**	-	-	-
FUND Balances, end of year	3,376,562	3,376,562	3,376,562	3,376,562

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

280-MRV Tax Fund

	FUND Balances, beginning of year		-	-	-	-

Revenues

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
280 - MVR Excise Tax	0000 - No Department	314400.00 - MVR Excise Tax	99,673	100,000	100,000	103,000
			99,673	**100,000**	**100,000**	**103,000**

Expenditures

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
280 - MVR Excise Tax	1511 - Finance	611000.02 - Transfers Out-GF	99,673	100,000	100,000	103,000
			99,673	**100,000**	**100,000**	**103,000**

Gain/ (Use) of Fund Balance	-	-	-	-
FUND Balances, end of year	-	-	-	-

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

320-SPLOST I Fund

		2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
	FUND Balances, beginning of year	10,619,176	12,993,347	12,993,347	12,993,347

Revenues

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
320 - SPLOST	0000 - No Department	313200.00 - SPLOST	9,068,671	1,950,000	1,950,000	-
320 - SPLOST	0000 - No Department	361000.00 - Interest Revenues	9,869	1,000	1,000	-
320 - SPLOST	0000 - No Department	371000.00 - Contributions from PCID	-	-	-	-
320 - SPLOST	0000 - No Department	383000.00 - Reimbursement for Damaged Prop	24,978	-	-	-
320 - SPLOST		133000.00 - Retained Earnings	-	-	-	4,000,000
			9,103,518	**1,951,000**	**1,951,000**	**4,000,000**

Expenditures

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
320 - SPLOST	1565 - Facilities	522200.00 - Repairs & Maintenance	37,681	26,610	26,610	236,070
320 - SPLOST	3200 - Police	531600.00 - Small Equipment	1,120,224	-	-	-
320 - SPLOST	3200 - Police	542000.00 - Machinery & Equipment	-	266,120	266,120	1,131,940
320 - SPLOST	4200 - Hwys & Streets	521200.00 - Professional Services	76,356	-	-	-
320 - SPLOST	4200 - Hwys & Streets	522200.00 - Repairs & Maintenance	3,500	-	-	-
320 - SPLOST	4200 - Hwys & Streets	541400.00 - Infrastructure	5,390,283	1,631,660	1,631,660	2,631,990
320 - SPLOST	6200 - Parks & Recreation	522200.00 - Repairs & Maintenance	101,304	26,610	26,610	-
			6,729,347	**1,951,000**	**1,951,000**	**4,000,000**

Gain/ (Use) of Fund Balance	**2,374,170**	**-**	**-**	**-**
FUND Balances, end of year	12,993,347	12,993,347	12,993,347	12,993,347

SPLOST I, Special Purpose Local Option Sales Tax, fund accounts for a sales tax imposed in the city for a predetermined period of time. The Dekalb county voters approved this tax collection through March 2024. The 2025 retained earnings for SPLOST I is $4 million.

321-SPLOST II Fund

FUND Balances, beginning of year	-	-	-	-

Revenues

Fund	Department *	Account *	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
321 - SPLOSTII	0000 - No Department	313200.00 - SPLOST	6,750,000	6,750,000	9,160,000
321 - SPLOSTII	0000 - No Department	361000.00 - Interest Revenues	1,000	1,000	2,000
321 - SPLOSTII	0000 - No Department	371000.00 - Contributions from PCID	-	-	-
321 - SPLOSTII	0000 - No Department	383000.00 - Reimbursement for Damaged Prop	-	-	-
321 - SPLOSTII		133000.00 - Retained Earnings	-	-	-
			6,751,000	**6,751,000**	**9,162,000**

Expenditures

Fund	Department *	Account *	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
321 - SPLOSTII	1565 - Facilities	522200.00 - Repairs & Maintenance	31,930	31,930	41,195
321 - SPLOSTII	3200 - Police	531600.00 - Small Equipment	-	-	-
321 - SPLOSTII	3200 - Police	542000.00 - Machinery & Equipment	1,359,820	1,359,820	1,208,100
321 - SPLOSTII	4200 - Hwys & Streets	521200.00 - Professional Services	-	-	-
321 - SPLOSTII	4200 - Hwys & Streets	522200.00 - Repairs & Maintenance	-	-	-
321 - SPLOSTII	4200 - Hwys & Streets	541400.00 - Infrastructure	5,218,340	5,218,340	7,709,135
321 - SPLOSTII	6200 - Parks & Recreation	522200.00 - Repairs & Maintenance	31,930	31,930	41,195
321 - SPLOSTII	6200 - Parks & Recreation	541400.00 - Infrastructure	108,980	108,980	162,375
			6,751,000	**6,751,000**	**9,162,000**

Gain/ (Use) of Fund Balance	**-**	**-**	**-**
FUND Balances, end of year	-	-	-

SPLOST II, Special Purpose Local Option Sales Tax, fund accounts for a sales tax imposed in the city for a predetermined period of time. The Dekalb County voters approved this tax and collection started in April 2024.

405-Debt Service Fund

		FUND Balances, beginning of year	388,078	488,078	488,078	588,078

Revenues

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
405 - Debt Service Fund	0000 - No Department	391200.09 - Transfers In-100	1,252,515	1,301,585	1,301,585	1,350,435
405 - Debt Service Fund		133000.00 - Retained Earnings	-	-	-	-
			1,252,515	**1,301,585**	**1,301,585**	**1,350,435**

Expenditures

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
405 - Debt Service Fund	8000 - Debt Service	581200.01 - Lease Prin	536,035	593,525	593,525	655,320
405 - Debt Service Fund	8000 - Debt Service	582200.01 - Lease Int	151,697	143,275	143,275	130,330
405 - Debt Service Fund	8001 - Debt Service	581200.01 - Lease Prin	354,259	361,595	361,595	369,085
405 - Debt Service Fund	8001 - Debt Service	582200.01 - Lease Int	110,523	103,190	103,190	95,700
			1,152,515	**1,201,585**	**1,201,585**	**1,250,435**

Gain/ (Use) of Fund Balance	**100,000**	**100,000**	**100,000**	**100,000**
FUND Balances, end of year	488,078	588,078	588,078	688,078

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

350-Capital Fund

FUND Balances, beginning of year	8,226,190	13,269,336	13,269,336	13,269,336

Revenues

Fund	Department *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
350 - Capital Improvement Fund	0000 - No Department	339,611	-	-	-
350 - Capital Improvement Fund	391000.09 - Transfers In - Fund 100	7,287,233	200,000	200,000	220,000
350 - Capital Improvement Fund	391200.11 - Transfer In - ARPA II	-	253,880	253,880	-
350 - Capital Improvement Fund	133000.00 - Retained Earnings	-	5,835,326	5,835,326	5,759,937
		7,626,844	**6,289,206**	**6,289,206**	**5,979,937**

Expenditures

Fund	Department *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
350 - Capital Improvement Fund	1535 - Information & Technology	-	200,000	200,000	220,000
350 - Capital Improvement Fund	1565 - Facilities	114,577	-	-	-
350 - Capital Improvement Fund	3200 - Police	54,500	753,880	753,880	497,411
350 - Capital Improvement Fund	4200 - Hwys & Streets	934,426	1,235,326	1,235,326	1,198,805
350 - Capital Improvement Fund	6200 - Parks & Recreation	1,480,195	4,100,000	4,100,000	4,063,721
		2,583,698	**6,289,206**	**6,289,206**	**5,979,937**

Gain/ (Use) of Fund Balance	**5,043,146**	**-**	**-**	**-**
FUND Balances, end of year	13,269,336	13,269,336	13,269,336	13,269,336

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

560-Stormwater Fund

FUND Balances, beginning of year	5,798,628	7,149,584	7,149,584	7,149,584

Revenues

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
560 - Stormwater Utility	0000 - No Department	344260.00 - Stormwater Utility Charges	2,807,362	2,680,000	2,680,000	2,804,820
560 - Stormwater Utility	0000 - No Department	361000.00 - Interest Revenue	51,987	2,000	2,000	2,000
560 - Stormwater Utility	0000 - No Department	133000.00 - Retained Earnings	-	-	-	477,660
			2,859,349	**2,682,000**	**2,682,000**	**3,284,480**

Expenditures

Fund	Department *	Account *	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
560 - Stormwater Utility	4320 - Stormwater	521100.01 - Official/Admin Svcs	346,836	340,110	340,110	350,830
560 - Stormwater Utility	4320 - Stormwater	521200.00 - Professional Services	-	-	-	225,000
560 - Stormwater Utility	4320 - Stormwater	521200.09 - Prof Svcs-Stormwater	165,278	150,000	150,000	520,000
560 - Stormwater Utility	4320 - Stormwater	522200.00 - Repairs & Maintenance	856,170	2,154,725	2,154,725	2,140,000
560 - Stormwater Utility	4320 - Stormwater	522300.00 - Rentals	-	-	-	-
561 - Stormwater Utility	4320 - Stormwater	523100.00 - Property / Liability Insurance	11,470	14,165	14,165	15,650
560 - Stormwater Utility	4320 - Stormwater	523100.01 - Insurance Claims	-	-	-	-
560 - Stormwater Utility	4320 - Stormwater	523200.00 - Communications	-	-	-	-
560 - Stormwater Utility	4320 - Stormwater	523400.00 - Printing & Binding	200	1,000	1,000	1,000
560 - Stormwater Utility	4320 - Stormwater	523600.00 - Dues & Fees	500	2,000	2,000	2,000
560 - Stormwater Utility	4320 - Stormwater	531100.00 - Supplies	28,499	20,000	20,000	30,000
560 - Stormwater Utility	4320 - Stormwater	531600.00 - Small Equipment	-	-	-	-
560 - Stormwater Utility	4320 - Stormwater	561000.00 - Depreciation Expense	99,441	-	-	-
			1,508,393	**2,682,000**	**2,682,000**	**3,284,480**

Gain/ (Use) of Fund Balance	**1,350,956**	**-**	**-**	**-**
FUND Balances, end of year	**7,149,584**	**7,149,584**	**7,149,584**	**7,149,584**

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

SECTION 4

CAPITAL PROJECTS AND DEBT MANAGEMENT











CAPITAL PROJECT IMPROVEMENT PLAN





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

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

PROJECT LENGTH BUDGET

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

BUDGET PREPARATION

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

BUDGET CONTROL REPORTS

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

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

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

APPROPRIATIONS AT YEAR END

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



CAPITAL PROJECTS LISTING

	Projects 2021	Projects 2022	Projects 2023	Projects 2024	Projects 2025
Recurring/Routine Capital Expenditures (Amended budget)					
Public Works Resurfacing and Roads Projects	$ 6,012,434	$ 8,274,860	$ 7,950,000	$ 4,215,416	$ 5,048,805
Intersection Enhancements	800,000	1,820,000	245,000	2,495,000	2,913,010
Multi-Use Trails and Sidewalk Improvements and Additions	3,837,966	1,245,000	2,790,000	1,375,000	2,685,000
Information Technology Equipment				200,000	220,000
Public Safety Equipment	489,625	1,191,140	1,216,000	2,125,940	2,837,451
City Buildings	100,000	100,000	100,000	58,540	277,265
Parks Improvements	150,000	100,000	100,000	4,267,430	4,267,291
	$ 11,390,025	$ 12,731,000	$ 12,401,000	$ 14,737,326	$ 18,248,822
Nonrecurring/Nonroutine Capital Expenditures (Amended budget)					
Storage Area Network (SAN) Replacement					
Firewall Replacement and upgrade					
Power Protection equipment for server room					
PCMS Football Field Lighting					
Ashford Dunwoody Commuter Trail Phase I - Hotel/Motel			100,000		
Ashford Dunwoody Commuter Trail Phase II - Hotel/Motel	250,000	368,000	250,000	943,438	945,875
Path Connection to Central Parkway (Perimeter Park)	250,000			(200,000)	
Gateway Signage		500,000			
Perimeter Center East Park Improvements		3,000,000			
Westide Connector Trail & MARTA			147,125		
Dunwoody Sign			250,000	200,000	
Signal Pole Replacement					106,990
SWAT Storage Building					700,000
School Flasher Remote Monitoring					86,125
Trail Wayfinding Signage					125,000
	$ 500,000	$ 3,868,000	$ 747,125	$ 943,438	$ 1,963,990
Total Capital Projects	**$ 11,890,025**	**$ 16,599,000**	**$ 13,148,125**	**$ 15,680,764**	**$ 20,212,812**

CAPITAL PROJECT FUNDING BY DEPARTMENT

This schedule shows the adopted capital projects budgets by fiscal year.

Department	ADOPTED BUDGETS				
	Projects 2021	Projects 2022	Projects 2023	Projects 2024	Projects 2025
General Government	$ 100,000	$ 100,000	$ 100,000	$ 258,540	$ 277,265
Public Safety	489,625	1,191,140	1,216,000	2,125,940	2,837,451
Public Works	11,150,400	12,207,860	11,482,125	8,828,764	12,610,805
Recreation	150,000	3,100,000	350,000	4,467,520	4,267,291
Community Development	-	-	-	-	220,000
	$ 11,890,025	$ 16,599,000	$ 13,148,125	$ 15,680,764	$ 20,212,812

OPERATIONAL IMPACT OF CAPITAL PROJECTS

Project Name	Estimated Net Annual Impact of Capital Projects on Operating Budget					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
General Government	-	-	-	-	-	-
Public Safety	110,500	110,500	110,500	110,500	110,500	552,500
Public Works	56,000	56,000	56,000	64,500	64,500	297,000
Recreation	5,500	5,500	5,500	5,500	5,500	27,500
Total Capital Projects & 5 Year Impact on Operational Budget	$ 172,000	$ 172,000	$ 172,000	$ 180,500	$ 180,500	$ 877,000

GENERAL GOVERNMENT

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

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

Operating Budget Impact: N/A

PUBLIC SAFETY

This request includes the purchase of police vehicles, police equipment. The Flock operating system for park deployment and Austin Elementary expenses transferred from Capital to Operating Budget

Operating budget would be impacted for due to additional vehicle fuel & maintenance $6K. The Flock System operating system annual maintenance $104.5K

PUBLIC WORKS

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

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

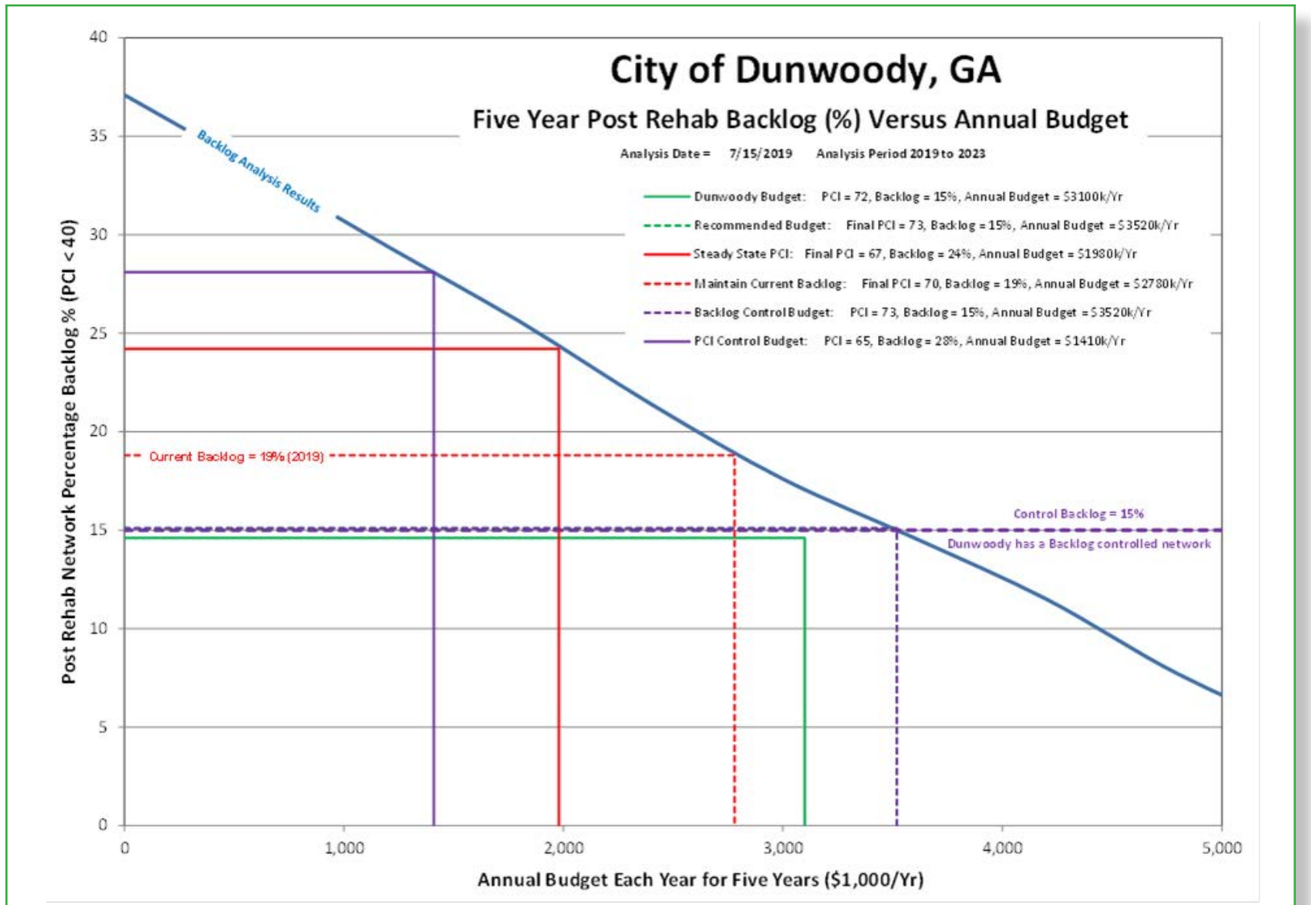
PARKS AND RECREATION

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

Operational budget impact would be minimal.



CONSIDERATION OF OPERATIONAL IMPACT ASSOCIATED WITH THE RESURFACING OF CAPITAL PROJECTS



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

FOCUS ON CONNECTIVITY

Fiscal Year 2025 Transportation Capital Project Funding

CONCEPT AND DESIGN PHASE 2025

Ashford Dunwoody Multi-Use Path - Phase II
FY2025 $946K Design and ROW Phase
Overall Project Budget $8.3M

North Shallowford Road Shared-Use Path
FY2025 $325K Design
Overall Project Budget $525K

Winters Chapel Path - Phase II
FY2025 $700K Design
Overall Project Budget $2.9M

CONSTRUCTION PHASE 2025

Peeler Road Shared-Use Path
FY2025 $1.5M Construction
Overall Project Budget $3.1M

Womack-Cambridge to Vermack
FY2025 $500K Construction
Overall Project Budget $520K

Old Spring House Lane Path
FY2025 $200K Construction
Overall Project Budget $1.2M

INTERSECTION IMPROVEMENT 2025

Womack/Vermack Intersection Improvements
FY2025 $300K

Mount Vernon Road @ Tilly Mill Intersection Improvements
FY2025 $1.1M

DEBT ISSUANCE AND MANAGEMENT





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

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

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

COMPUTATION OF LEGAL DEBT LIMIT

Assessed Value	$	3,900,104,275
Debt Limit 10% of Assessed Value	$	390,010,428
Debt Applicable to Debt Limit (at 12/31/24)	$	11,557,994
Unused Legal Debt Limit	$	378,452,434

Note: The constitutional debt limit for general obligation tax bonds which may be issued by the City of Dunwoody is 10% of the assessed valuation of taxable property within the City. The Georgia Constitution (Article 9, Section 5, Paragraph 1) establishes the maximum debt limits for counties and other political subdivisions of the State. Under the Constitution, certain types of debt issued by a political subdivision, including cities, cannot exceed an amount that is equal to 10 percent of the assessed value of all taxable property located within that particular entity.

As indicated above, the legal debt margin of the City of Dunwoody beginning in fiscal year 2025 is $390,010,428. This amount is based on the 2024 tax digest dated July 2024. The legal debt margin amount is important in that it represents the net amount of external financing resources that is available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. This means that when a majority of the voters in the City approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in amount that is sufficient to pay the bonds at maturity and the interest earned on the bonds.

BONDS			
Appropriations	Principal	Interest	Total
Fiscal Year Ending December 31			
2025	1,024,405	224,260	1,248,664
2026	1,098,451	202,984	1,301,435
2027	1,177,582	180,188	1,357,770
2028	1,262,143	155,765	1,417,908
2029	1,352,503	129,605	1,482,108
2030	1,449,053	101,588	1,550,642
2031	2,206,102	82,824	2,288,926
2032	426,017	38,765	464,782
2033	434,839	29,944	464,782
2034	443,842	20,940	464,782
2035	453,033	11,750	464,782
2036	230,022	2,369	232,391
	$ 11,557,994	$ 1,180,981	$ 12,738,975

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

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

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

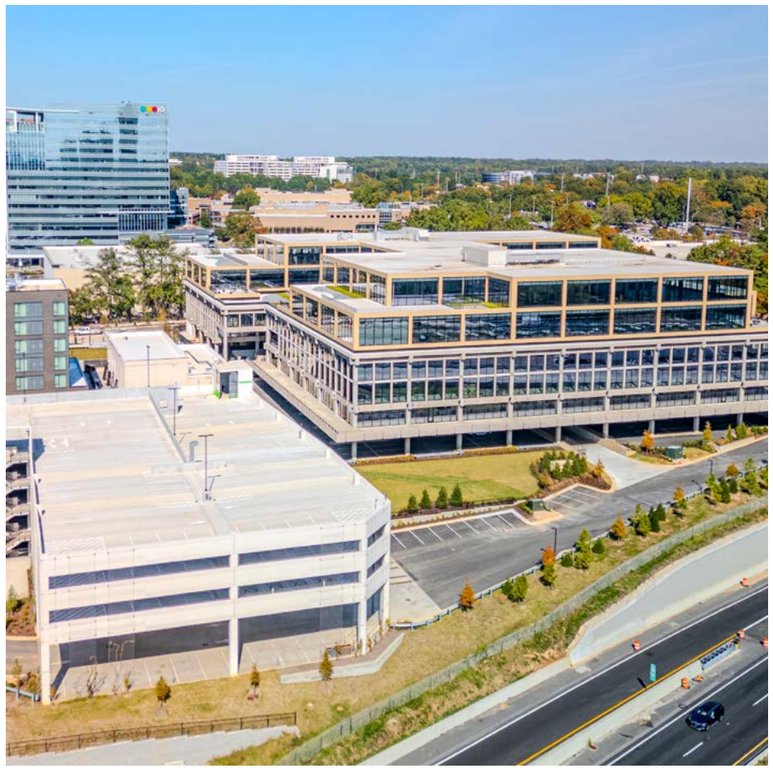
	PAY AS YOU GO	DEBT FINANCING
ADVANTAGES	No interest costs. Interest savings can be used to finance additional projects.	Allows for shorter time period for financing major projects.
	No legal or bond covenant requirements.	Allocates cost to citizens who receive the related benefits.
	No debt service payments required.	Expands capital improvement program.
	No additional tax levy required.	Referendum approval indicates public suport of the project.
	Conserve debt capacity and achieve a more favorable credit rating.	Usually required for revenue generating facilities.
DISADVANTAGES	Long savings period to finance major construction projects.	Interest costs.
	Allocates costs of project to citizens that may not benefit.	Additional tax levy may be required to repay debt.
	Limits capital improvement program to funds available.	Legal restrictions set by statute on debt issuance.
	Reserves cannot be established before the construction of revenue generating facilities.	Bond covenant requirements.
	Inflationary costs.	Voter approval may be required.

COMPUTATION OF LEGAL DEBT LIMIT	
Assessed Value	$ 3,900,104,275
Debt Limit 10% of Assessed Value	$ 390,010,428
Debt Applicable to Debt Limit (at 12/31/24)	$ 11,557,994
Unused Legal Debt Limit	$ 378,452,434

SECTION 5

DEPARTMENTAL BUDGET DETAIL













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

City of Dunwoody
Personnel Position Control

	City Employee				FY2025 Budget		
Department	**FY2022**	**FY2023**	**FY2024**	**FY2025**	**City Employee**	**Contractor**	**Total**
City Council	7	7	7	7	7	-	7
City Manager	2	2	2	2	2	-	2
City Clerk	1	3	3	3	3	-	3
Finance	2	3	7	7	7	3	10
Administration	-	-	-	-	-	2	2
Legal	-	-	-	-	-	1	1
Information Technology	1	2	2	6	6	2	8
Human Resources	2	3	3	3	3	-	3
Communications	2	2	2	2	2	-	2
Municipal Court	4	4	4	4	4	-	4
Police	78	78	78	87	87	-	87
Public Works	1	1	1.5	1.5	1.5	12.0	13.5
Parks & Recreation	1	1	1	1	1	7	8
Community Development	1	2	2	2	2	30	32
Economic Development	2	2	2	2	2	10	12
Total	**104.0**	**110.0**	**114.5**	**127.5**	**127.5**	**67.0**	**194.5**

Changes from FY2024 Budget to FY2025 Budget:
Information Technology: Converted 4 Information Technology positions to City positions
Police: Approved an additional 9 Police positions
- 4 Special Investigation Unit
- 4 Public Safety Ambassadors
- 1 Civilian Fleet Manager

MAYOR AND CITY COUNCIL

Function

The Dunwoody City Council is comprised of six members who represent three districts and a Mayor who serves the entire city. These seven members have an equal voice in governing the City. Council members serve four-year terms. Every other year three council seats are up for re-election. The Mayor runs for re-election during even years coinciding with the presidential race.

Positions

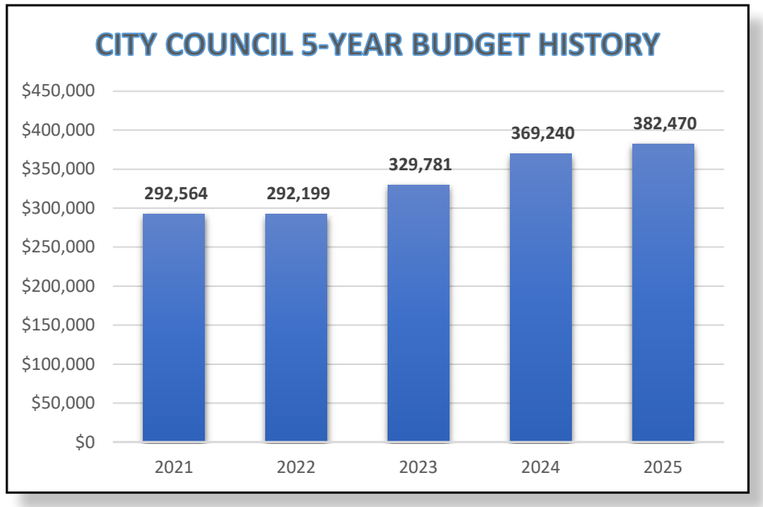
City of Dunwoody Mayor and 6 City Council Members.

Mission Statement

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

Current FY 2024 Budget	**$369,240**
FY 2025 Adopted Budget	**$382,470**
Change from PY Budget	**$13,230**

Reason(s) for Change: Increase in healthcare costs and property/ liability insurance coverages



1110 - MAYOR & CITY COUNCIL

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	243,494	263,090	263,090	272,175
Purchased/Contracted Services	95,062	99,150	99,150	101,555
Supplies and Materials	5,781	7,000	7,000	8,740
Total	**344,337**	**369,240**	**369,240**	**382,470**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	88,000	88,000	88,000	88,000
512100.00 - Group Insurance	149,668	168,110	168,110	177,260
512200.00 - Social Security	4,603	5,460	5,460	5,455
512300.00 - Medicare	1,077	1,280	1,280	1,275
512700.00 - Worker's Compensation	146	240	240	185
521200.00 - Professional Services	5,615	7,000	7,000	6,825
521300.00 - Technical Services	-	500	500	-
522200.00 - Repairs & Maintenance	2,500	3,000	3,000	2,500
522300.00 - Rentals	-	-	-	-
523100.00 - Property/Liability Insurance	53,682	63,750	63,750	70,420
523200.00 - Communications	5,379	4,200	4,200	2,610
523400.00 - Printing & Binding	486	1,500	1,500	1,500
523500.00 - Travel	10,901	6,000	6,000	6,000
523600.00 - Dues & Fees	1,650	3,000	3,000	1,500
523700.00 - Education & Training	14,850	10,200	10,200	10,200
531100.00 - Supplies	2,226	3,500	3,500	3,885
531300.00 - Food	2,627	3,000	3,000	3,255
531400.00 - Books & Periodicals	350	500	500	115
531600.00 - Small Equipment	577	-	-	1,485
Total	**344,337**	**369,240**	**369,240**	**382,470**

CITY MANAGER

Function

The City Manager oversees the day-to-day operations of all City departments and supervises the department heads. In addition, he prepares draft city budgets each year with the options for Council consideration. He researches and makes recommendations about topics of interest to the City Council. He spends a great deal of time meeting with citizens and citizen groups to better understand their needs, providing executive leadership that encourages good performance by City workers, and operating the City with a professional understanding of how all city functions operate together to their best effect.

Positions

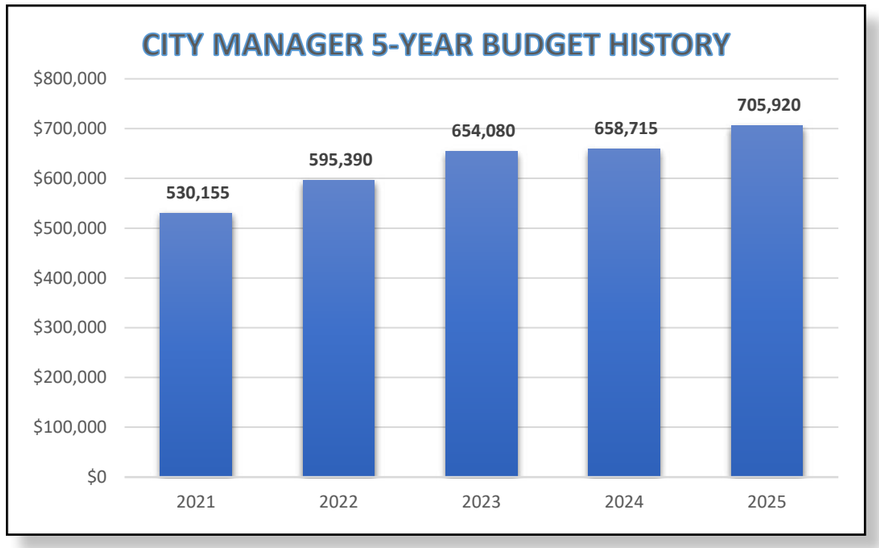
2 Full Time Employees

Mission Statement

To develop a responsive, dynamic, representative local government organization that continually assesses its purpose and seeks the most effective and efficient techniques and technologies for serving the community.

Current FY 2024 Budget	**$672,025**
FY 2025 Adopted Budget	**$705,920**
Change from PY Budget	**$33,895**

Reason(s) for Change: Change in approved salary increases; offset by decrease in misc. expenses



1320 - CITY MANAGER

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	623,352	648,420	648,420	682,310
Purchased/Contracted Services	6,392	11,255	11,255	11,505
Supplies and Materials	7,562	6,920	6,920	4,305
Contingency	-	5,430	5,430	7,800
Total	**637,306**	**672,025**	**672,025**	**705,920**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	450,241	458,950	458,950	483,240
512100.00 - Group Insurance	59,132	65,150	65,150	68,940
512300.00 - Medicare	6,483	6,660	6,660	7,010
512400.00 - Retirement	88,564	97,330	97,330	102,170
512400.01 - 401a Match	17,619	18,370	18,370	19,330
512700.00 - Worker's Compensation	1,312	1,960	1,960	1,620
523200.00 - Communications	3	25	25	50
523400.00 - Printing & Binding	-	-	-	-
523500.00 - Travel	2,017	8,000	8,000	8,000
523600.00 - Dues & Fees	3,427	2,230	2,230	2,455
523700.00 - Education & Training	945	1,000	1,000	1,000
531100.00 - Supplies	3,508	3,500	3,500	1,500
531300.00 - Food	3,594	3,000	3,000	2,000
531400.00 - Books & Periodicals	460	420	420	805
531600.00 - Small Equipment	-	-	-	-
579000.00 - Contingency	-	5,430	5,430	7,800
Total	**637,306**	**672,025**	**672,025**	**705,920**

CITY CLERK

Function

The City Clerk's office is responsible for compliance with Federal, State and City mandates and regulations governing official City Council meetings, codification of City ordinances; and city-wide policies and procedures concerning official government records.

Positions

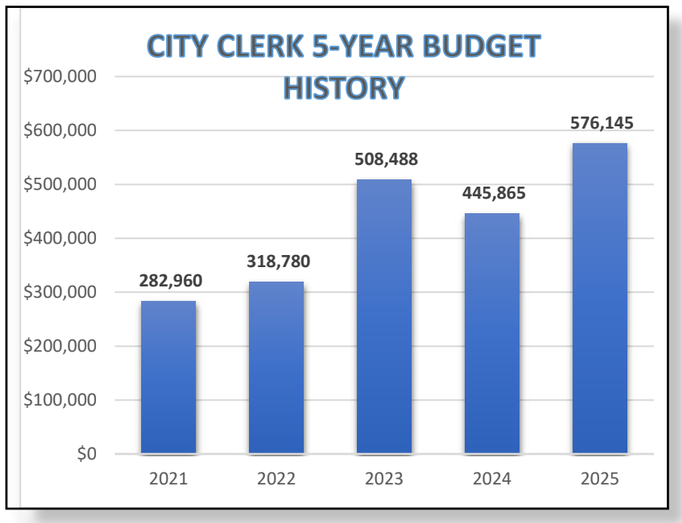
3 Full Time Employees

Mission Statement

To assist the citizens and staff of the City of Dunwoody by providing prompt, courteous, and professional service that facilitates the transparent flow of information between the City, its citizens, and its stakeholders. This department manages agendas and minutes for the City Council as well as City boards and commissions. It also maintains organized and accurate records of all contracts, agreements, resolutions, ordinances, and other documents relevant to the City of Dunwoody.

Current FY 2024 Budget **$454,275**
FY 2025 Adopted Budget **$576,145**
Change from PY Budget **$121,870**

Reason(s) for Change: Change in approved salary increases and professional services-election year expenses



1330 - CITY CLERK

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	396,189	421,400	421,400	437,645
Purchased/Contracted Services	123,015	31,375	31,375	137,000
Supplies and Materials	1,031	1,500	1,500	1,500
Total	**520,234**	**454,275**	**454,275**	**576,145**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	277,024	289,660	289,660	301,790
511300.00 - Overtime Salaries	1,588	3,020	3,020	1,180
512100.00 - Group Insurance	53,600	59,510	59,510	63,620
512300.00 - Medicare	4,021	4,250	4,250	4,395
512400.00 - Retirement	48,214	50,340	50,340	52,110
512400.01 - 401a Match	11,109	11,710	11,710	12,120
512700.00 - Worker's Compensation	632	2,910	2,910	2,430
521200.00 - Professional Services	83,630	5,000	5,000	105,000
521300.00 - Technical Services	1,250	1,450	1,450	1,450
522200.00 - Repairs & Maintenance	14,284	14,500	14,500	14,500
523200.00 - Communications	139	1,000	1,000	1,000
523300.00 - Advertising	15,273	1,500	1,500	1,500
523400.00 - Printing & Binding	-	500	500	500
523500.00 - Travel	3,894	3,750	3,750	9,000
523600.00 - Dues & Fees	365	355	355	450
523700.00 - Education & Training	4,179	3,320	3,320	3,600
531100.00 - Supplies	789	750	750	750
531300.00 - Food	242	500	500	500
531400.00 - Books & Periodicals	-	250	250	250
531600.00 - Small Equipment	-	-	-	-
Total	**520,234**	**454,275**	**454,275**	**576,145**



CITY CLERK

CITY CLERK					
Key Performance Indicators	**Actual FY 2020**	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024 (Sep 2024)**
Number of open records requests	3,769	4,497	4,814	6,076	4,535

2024 Accomplishments:

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

2025 Goals and Objectives:

- Perform all duties and responsibilities required by the State Election Code in preparation for the November 4, 2025 General Election
- Continue working with all departments to ensure records are purged and retained in compliance with the Local Government Retention Schedule
- Coordinate training for all City boards
- Continued in-depth training for Deputy City Clerk
- Provide support to Mayor, Council, and all City departments
- Continue oversight of Municipal Court

CITY ATTORNEY

Function

The City Attorney's office provides sound legal counsel to the City's elected officials, departments, and agencies, and prosecutes violations of Civil Ordinances in Dunwoody Municipal Court. They also represent the City in litigation.

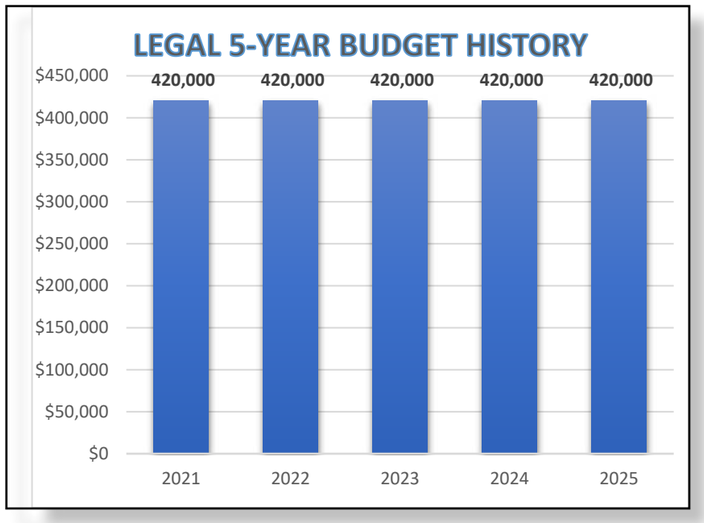
Positions

Contract

Mission Statement

To provide timely and accurate professional services to the City Council, City Manager, staff and the City boards and commissions, involving all legal matters of municipal concern. The City Attorney serves at the direction of the City Council.

Current FY 2024 Budget **$420,000**
FY 2025 Adopted Budget **$420,000**
Change from PY Budget **$0**



1530 - LEGAL

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	-		-	-
Purchased/Contracted Services	426,543	420,000	420,000	420,000
Supplies and Materials	-	-	-	-
Total	**426,543**	**420,000**	**420,000**	**420,000**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
521200.00 - Professional Services	52,923	30,000	30,000	30,000
521200.01 - Prof Svcs-Legal	367,990	290,000	290,000	290,000
521200.02 - Prof Svcs-Litigation	5,630	100,000	100,000	100,000
523200.00 - Communications	-	-	-	-
523600.00 - Dues & Fees	-	-	-	-
531100.00 - Supplies	-	-	-	-
531300.00 - Food	-	-	-	-
531600.00 - Small Equipment	-	-	-	-
Total	**426,543**	**420,000**	**420,000**	**420,000**

FINANCE AND ADMINISTRATION

Function

The Finance and Administration Department is responsible for all financial operations, contract administration, physical plant, and coordinating the annual audit. The Divisions within the Finance and Administration Department are Accounting and Reporting, Revenue Administration, Purchasing, and Contract Administration.

Positions

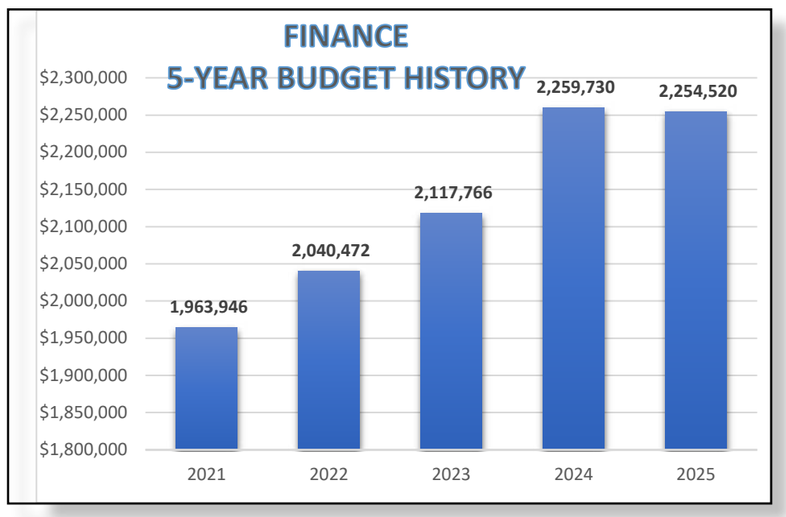
7 Full Time Employees and Consultants

Mission Statement

To provide all stakeholders in a transparent and efficient manner with professional, courteous, and reliable services that are timely and accurate. The department is responsible for all financial operations, contract administration, administrative services, and coordinating the annual audit.

Current FY 2024 Budget **$2,278,730**
FY 2025 Adopted Budget **$2,254,520**
Change from PY Budget **-$24,210**

Reason(s) for Change: Change in elected group insurance by dept employees



1511 - FINANCE & ADMINISTRATION

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	482,581	1,018,810	1,018,810	989,035
Purchased/Contracted Services	1,607,193	1,224,920	1,224,920	1,230,035
Supplies and Materials	32,006	35,000	35,000	35,450
Total	**2,121,780**	**2,278,730**	**2,278,730**	**2,254,520**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	326,897	641,590	641,590	651,285
511300.00 - Overtime	-	-	-	820
512100.00 - Group Insurance	84,468	224,840	224,840	187,060
512300.00 - Medicare	4,629	9,310	9,310	9,455
512400.00 - Retirement	52,861	110,360	110,360	111,635
512400.01 - 401a Match	11,996	25,660	25,660	26,085
512700.00 - Worker's Compensation	897	2,050	2,050	1,695
512900.00 - Other Employee Benefits	832	5,000	5,000	1,000
521100.01 - Official/Admin Svcs	950,416	694,050	694,050	619,490
521200.00 - Professional Services	218,583	95,500	95,500	111,900
521300.00 - Technical Services	75,614	48,370	48,370	55,360
522200.00 - Repairs & Maintenance	9,584	-	-	-
522300.00 - Rentals	6,130	5,050	5,050	6,950
523100.00 - Property/Liability Insurance	137,186	162,900	162,900	179,960
523200.00 - Communications	2,055	5,000	5,000	4,100
523300.00 - Advertising	-	1,000	1,000	1,000
523400.00 - Printing & Binding	5,287	5,000	5,000	5,700
523500.00 - Travel	521	4,000	4,000	2,200
523600.00 - Dues & Fees	54,326	55,350	55,350	66,975
523700.00 - Education & Training	3,303	3,500	3,500	4,250
523900.00 - Other Purchased Services	144,188	145,200	145,200	172,150
531100.00 - Supplies	7,819	10,000	10,000	7,500
531300.00 - Food	24,187	22,500	22,500	27,800
531400.00 - Books & Periodicals	-	500	500	150
531600.00 - Small Equipment	-	2,000	2,000	-
Total	**2,121,780**	**2,278,730**	**2,278,730**	**2,254,520**



FINANCE

FINANCE					
Key Performance Indicators	**Actual FY 2020**	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024 (Sep 2024)**
Number of new licenses issued	182	227	290	157	100
Number of license renewals issued	2,155	3,200	2,369	2,268	2,139
Number of invoices paid (1)	*	3,734	3,862	4,527	3,041
Number of insurance claims received (1)	*	21	33	25	17

2024 ACCOMPLISHMENTS

- Received the 2023 Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report and the 2024 Distinguished Budget Award from the Government Finance Officers Association.
- Coordinated, managed, and prepared the 2025 Annual Operating and Capital Budget
- Identified and executed investments with good returns
- Attended all meetings with the Audit Committee, Budget Committee and the Retirement Committee.

2025 GOALS AND OBJECTIVES

- Obtain and receive the 2024 Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report and the 2025 Distinguished Budget Ward from the Government Finance Officers Association.
- Conduct a comprehensive review of team processes, procedures and practices and update Standard Operating Procedures as needed.
- Implement Central Square to enhance and improve the Alcohol and Business License Application process and collection of fees.

INFORMATION TECHNOLOGY

Function

The Information Technology Department is responsible for providing the City and its residents appropriate and cost-justified technology tools and solutions to collaboratively enable the delivery of services.

Positions

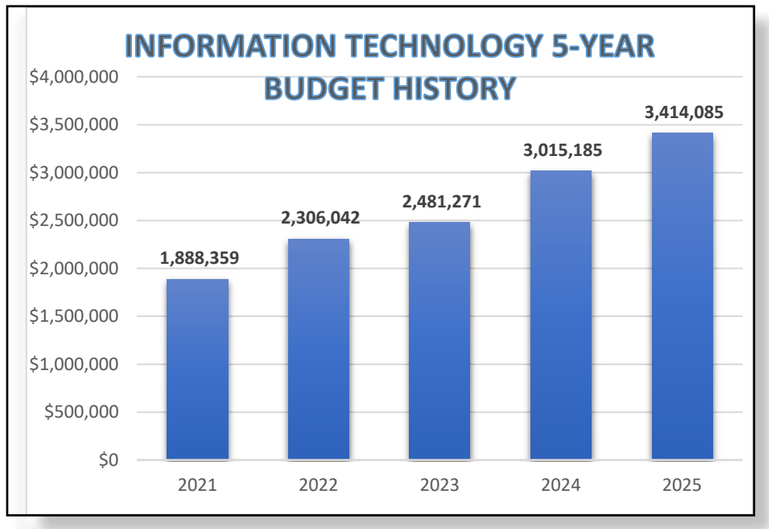
6 Full Time Employees and Consultants

Mission Statement

To provide the City of Dunwoody with a true advantage by facilitating innovative and creative technological solutions, enabling our workforce to perform their jobs more efficiently and timely, and allowing our citizens and businesses to have access to information and City services anywhere and anytime to achieve a better quality of life.

Current FY 2024 Budget	**$3,022,855**
FY 2025 Adopted Budget	**$3,414,085**
Change from PY Budget	**$391,230**

Reason(s) for Change: Conversion of 4 IT staff members as well as price increases in IT related contracts.



1535 - INFORMATION TECHNOLOGY

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	366,349	389,690	389,690	892,400
Purchased/Contracted Services	1,600,886	2,399,665	2,399,665	2,260,700
Supplies and Materials	25,660	33,500	33,500	40,985
Capital Outlay	628,716	-	-	-
Other - SBITA Principal	119,562	-	-	-
Transfers Out - Capital	-	200,000	200,000	220,000
Total	**2,741,173**	**3,022,855**	**3,022,855**	**3,414,085**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	245,621	257,860	257,860	580,370
512100.00 - Group Insurance	64,519	71,980	71,980	179,400
512300.00 - Medicare	3,469	3,750	3,750	8,415
512400.00 - Retirement	42,225	44,360	44,360	99,820
512400.01 - 401a Match	9,790	10,320	10,320	23,215
512700.00 - Worker's Compensation	725	1,420	1,420	1,180
521100.01 - Official/Admin Svcs	735,796	781,510	781,510	431,520
521200.00 - Professional Services	6,300	12,980	12,980	15,365
521300.00 - Technical Services	19,969	50,450	50,450	192,025
522200.00 - Repairs & Maintenance	422,522	1,084,075	1,084,075	1,092,720
522300.00 - Rentals	3,589	4,200	4,200	4,800
523100.01 - Insurance Claims	-	-	-	-
523200.00 - Communications	398,947	452,675	452,675	502,750
523400.00 - Printing & Binding	207	800	800	875
523500.00 - Travel	4,556	-	-	-
523600.00 - Dues & Fees	1,375	2,375	2,375	1,450
523700.00 - Education & Training	7,626	10,600	10,600	19,195
531100.00 - Supplies	5,103	7,000	7,000	8,900
531300.00 - Food	128	-	-	-
531600.00 - Small Equipment	20,429	26,500	26,500	32,085
542000.00 - Machinery & Equipment	628,716	-	-	-
581200.01 - SBITA Principal	119,562	-	-	-
611000.01 - Transfers Out - Capital	-	200,000	200,000	220,000
Total	**2,741,173**	**3,022,855**	**3,022,855**	**3,414,085**



INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY					
Key Performance Indicators	**Actual FY 2020**	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024 (Sep 2024)**
Number of help desk tickets	3,639	3,023	7,753	4,415	1,279
Number of help desk tickets resolved successfully	3,707	3,008	7,659	4,401	1,255
Number of Zoom Meetings Hoted by IT (1)	246	236	210	164	136

2024 IT ACCOMPLISHMENTS

- **Completed:**
  - Additional ARP funded security initiatives
  - Redundancy/Disaster Recovery Upgrades
  - CID Projects
  - Windows Hello rollout
  - Upgrade of major conference rooms to hybrid
  - Mobile Device Management Migration
  - PD Laptop upgrade
  - Migration to EZStreet
  - User Laptop upgrades
  - Migration from VMWare
- In Progress:
  - SharePoint migration to cloud
  - SIEM/SOC project
  - Data Classification
  - Central Square Comm Dev App Project
  - Network Refresh
  - Upgrade of remaining conference rooms to hybrid
- **Started:**
  - AP Automation Project

2024 GIS Accomplishments

- **Completed:**
  - Upgrade ESRI Enterprise software to version 10.9.1
  - Tree Canopy 2023 update
- **In Progress:**
  - Migration of Dunwoody GIS applications to Experience Builder Platform
  - Migrate ArcGIS Desktop processes to ArcGIS Pro
  - Implementation of NG911 data standards

2025 IT GOALS AND OBJECTIVES

- Complete all outstanding projects from 2024
- Begin What Works Cities Assessment
- Migrate PD Applications to Cloud
- Migrate payments solution
- Migrate to new Remote Management Solution
- Upgrade Credit Card Readers
- Upgrade of City users cell phones
- Upgrade Traffic Servers
- Vendor Management Tool
- Additional preparation for GMIS Accreditation

2025 GIS Goals

- Completed transition of web applications from ArcGIS Web AppBuilder to ArcGIS Experience Builder
- Complete transition of web services to ArcGIS Pro runtime
- 3D tree canopy coverage data creation – citywide
- Upgrade of CityWorks software to newest version
- Complete implementation of NG911 data standards
- Public art in Dunwoody Map application
- Collaborate with Community Development to create new GIS dataset to track stream buffer variances
- Migrate hosted stormwater media to SharePoint
- Migrate GIS Servers to cloud
- Assist with Disaster Plan mapping for PD and Public Works

HUMAN RESOURCES

Function

The Human Resources Department is responsible for providing support to department managers and employees regarding employment, training, employee relations, benefits, compensation and safety in order to attract, develop, motivate, and retain a diverse workforce within a supportive work environment.

Positions

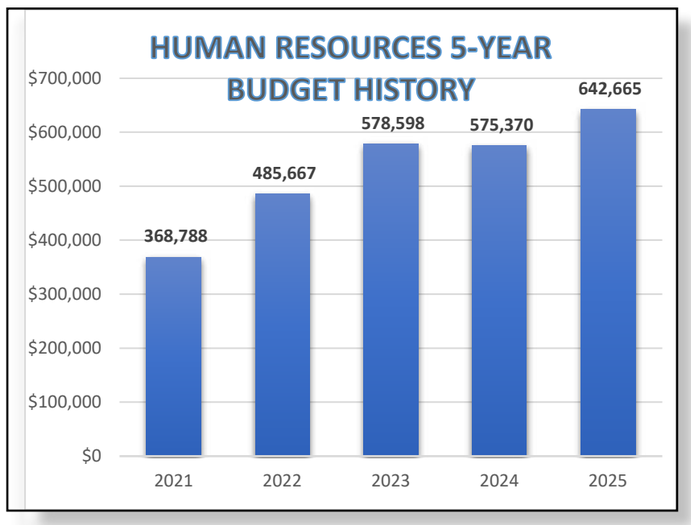
3 Full Time Employees

Mission Statement

To provide outstanding customer service and stewardship of resources in attracting, selecting, and retaining a high performing, diverse workforce.

Current FY 2024 Budget **$584,910**
FY 2025 Adopted Budget **$642,665**
Change from PY Budget **$57,755**

Reason(s) for Change: Change in approved salary increases as well as increases in professional services



1540 - HUMAN RESOURCES

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	442,020	511,210	511,210	555,965
Purchased/Contracted Services	34,613	70,700	70,700	83,700
Supplies and Materials	484	3,000	3,000	3,000
Total	**477,116**	**584,910**	**584,910**	**642,665**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	289,112	322,740	322,740	352,240
512100.00 - Group Insurance	69,094	87,370	87,370	96,920
512300.00 - Medicare	4,099	4,690	4,690	5,110
512400.00 - Retirement	49,359	55,520	55,520	60,585
512400.01 - 401a Match	9,371	12,920	12,920	14,090
512700.00 - Worker's Compensation	492	1,120	1,120	920
512900.00 - Other Employee Benefits	-	6,250	6,250	5,500
512900.01 - OEB: Wellness	20,493	20,600	20,600	20,600
521200.00 - Professional Services	23,500	39,500	39,500	52,500
521300.00 - Technical Services	4,973	8,700	8,700	8,700
523200.00 - Communications	8	100	100	100
523300.00 - Advertising	565	1,500	1,500	1,500
523400.00 - Printing & Binding	319	500	500	500
523500.00 - Travel	-	1,000	1,000	1,000
523600.00 - Dues & Fees	921	1,800	1,800	1,800
523700.00 - Education & Training	4,327	17,600	17,600	17,600
531100.00 - Supplies	476	1,000	1,000	1,000
531300.00 - Food	8	-	-	-
531600.00 - Small Equipment	-	2,000	2,000	2,000
Total	**477,116**	**584,910**	**584,910**	**642,665**



HUMAN RESOURCES

HUMAN RESOURCES					
Key Performance Indicators	**Actual FY 2020**	**Actual FY2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024 (Sep 2024)**
Number of job applications received	164	278	396	677	652
Number of positions files (NA=No open positions	10	15	25	16	24

2024 Accomplishments:

Human Resources administered a market pay adjustment in May to ensure that the City remains in a competitive position in the local market.

The Human Resources Department partnered with Department Heads to convert contracted positions to City positions and to create new City positions.

Human Resources worked with the City's benefits broker to move certain benefits lines to new carriers for improved service and reduced premiums. New voluntary benefits also were introduced this year to provide City employees with a greater selection of benefits offerings. Human Resources hosted benefits meetings for City employees to introduce 2025 benefits prior to Open Enrollment.

The Human Resources Department provided all City employees with annual training on the City's harassment, discrimination, and retaliation policies.

Human Resources coordinated with the Police Department on two Sergeant promotional processes resulting in the promotion of one new Sergeant.

The Human Resources Department continued to chair the City's Wellness Committee, which promotes the Wellness Program. The Wellness Program provided the following this year: dermatology screenings, hearing screenings, biometric screenings, and angioscreens for all City employees; a flu vaccine clinic; four wellness challenges; 12 wellness social events; and eight employee education sessions on wellness topics.

Other Human Resources accomplishments included filling 24 open positions (through October 2024); overseeing the performance evaluation process for all City employees; publishing the 2024 Employee Handbook; and, conducting an annual review of all City job descriptions and making appropriate updates.

2025 Goals and Objectives:

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

FACILITIES

Function

The Facilities operation was split out from the Finance and Administration department so the operating expenses of the Facilities department could be tracked separately.

Positions

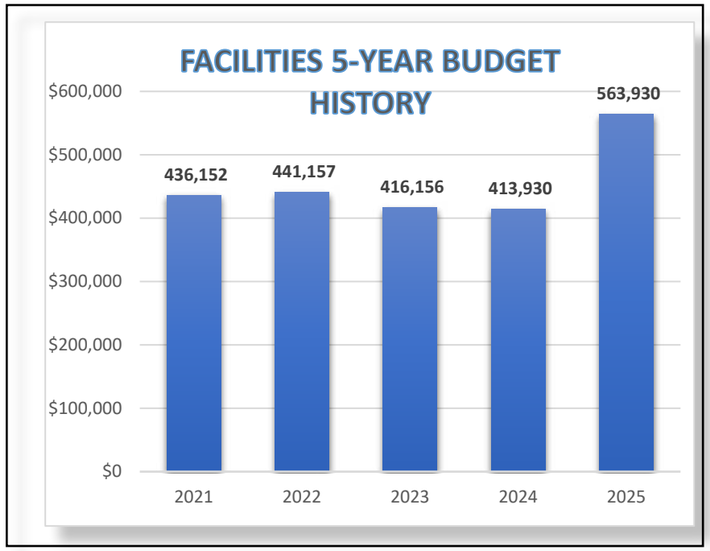
None

Mission Statement

The Facilities department covers the safety and preservation of City facilities and the general maintenance related to that function.

Current FY 2024 Budget	**$413,930**
FY 2025 Adopted Budget	**$563,930**
Change from PY Budget	**$150,000**

Reason(s) for Change: Aligned repair and maintenance to actuals



1565 - FACILITIES

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	-	-	-	-
Purchased/Contracted Services	328,141	235,710	235,710	385,710
Supplies and Materials	197,893	178,220	178,220	178,220
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Total	**526,034**	**413,930**	**413,930**	**563,930**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
521200.00 - Professional Services	-	-	-	-
521300.00 - Technical Services	-	-	-	-
522200.00 - Repairs & Maintenance	309,749	218,920	218,920	368,920
522300.00 - Rentals	16,987	15,370	15,370	15,370
523100.00 - Property/Liability Insurance	-	-	-	-
523200.00 - Communications	1,404	1,420	1,420	1,420
531100.00 - Supplies	17,030	15,000	15,000	15,000
531230.00 - Utilities	180,863	163,220	163,220	163,220
531270.00 - Gasoline	-	-	-	-
531270.01 - Diesel	-	-	-	-
531600.00 - Small Equipment	-	-	-	-
541300.00 - Buildings	-	-	-	-
541300.01 - City Hall Building Improvement	-	-	-	-
542000.00 - Machinery & Equipment	-	-	-	-
611000.00 - Transfers Out-Debt	-	-	-	-
611000.01 - Transfers Out - Capital	-	-	-	-
Total	**526,034**	**413,930**	**413,930**	**563,930**

COMMUNICATIONS

Function

The Communications and Public Relations Division is responsible for helping other City departments and facilities identify what information and messages need to be conveyed to Dunwoody's diverse audiences and make sure that this is done in the most effective manner possible.

Positions

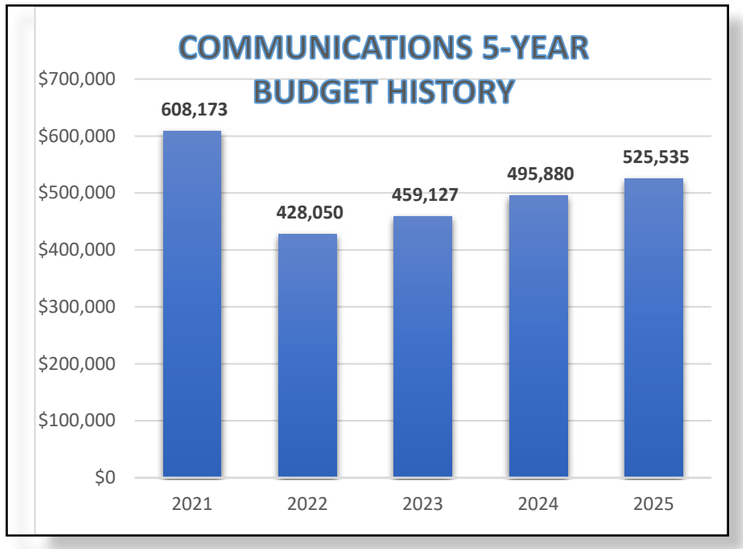
2 Full Time Employees

Mission Statement

To constantly brand and promote the City of Dunwoody and its many assets, inspirations, and potential, focusing on our history, our citizens, and our exciting vision of bold new directions for the future.

Current FY 2024 Budget	**$503,160**
FY 2025 Adopted Budget	**$525,535**
Change from PY Budget	**$22,375**

Reason(s) for Change: Change in approved salary increases



1570 - COMMUNICATIONS

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	353,502	375,100	375,100	396,085
Purchased/Contracted Services	139,737	123,810	123,810	125,200
Supplies and Materials	12,613	4,250	4,250	4,250
Total	**505,851**	**503,160**	**503,160**	**525,535**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	234,149	245,470	245,470	255,805
512100.00 - Group Insurance	65,894	73,590	73,590	81,970
512300.00 - Medicare	3,338	3,560	3,560	3,710
512400.00 - Retirement	40,495	42,220	42,220	44,000
512400.01 - 401a Match	9,335	9,820	9,820	10,230
512700.00 - Worker's Compensation	292	440	440	370
521100.01 - Official/Admin Svcs	-	-	-	-
521200.00 - Professional Services	21,895	9,500	9,500	9,500
521300.00 - Technical Services	31,536	29,360	29,360	29,700
523200.00 - Communications	475	-	-	-
523300.00 - Advertising	19,063	14,450	14,450	15,500
523400.00 - Printing & Binding	63,529	66,500	66,500	66,500
523500.00 - Travel	1,328	1,700	1,700	1,700
523600.00 - Dues & Fees	1,190	1,300	1,300	1,300
523700.00 - Education & Training	720	1,000	1,000	1,000
531100.00 - Supplies	11,088	2,400	2,400	2,400
531300.00 - Food	500	750	750	750
531400.00 - Books & Periodicals	255	350	350	350
531600.00 - Small Equipment	769	750	750	750
	505,851	**503,160**	**503,160**	**525,535**



COMMUNICATIONS

COMMUNICATIONS AND PUBLIC RELATIONS					
Key Performance Indicators	**Actual FY 2020**	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024 (Sep 2024)**
Unique visitors to Dunwoody website	225,602	187,581	181,055	220,902	179,485
Unique page views on Dunwoody website	720,753	517,488	517,061	591,736	452,439
Number of engagements (Reactions,Comments,Shares, etc.) on Instagram (1)	*	*	*	*	16,238
Number of Facebook fans (1)	6,477	7,151	8,001	8,634	9,816
Number of Twitter followers (1)	7,494	7,568	7,626	7,678	7,669
Number of Instagram followers	*	*	*	*	6,594

2024 Accomplishments

- Highlighted completed projects with press releases, social media, videos
- Promoted 17 business ribbon cuttings with "Come on in!" videos
- Promoted public art with 10 unveiling videos
- Organized and promoted the 5th annual #GreatDunwoodyCleanup
- Produced weekly and monthly newsletters with an average open rate of 60 percent, far exceeding industry standards
- Organized monthly Youth City Council meetings and annual dinner with Council
- Promoted cultural celebrations with press releases, graphic design and social media
- Continued the distribution of welcome packets for new residents with swag and information about city programs and resources
- Created new pages, monitored and updated the City of Dunwoody website
- Produced quarterly issues of the Dunwoody Digest
- Created ads, share graphics, maps, and fliers
- Promoted Dunwoody's 15th anniversary with special features in the Dunwoody Digest, social media and placemaking banners
- Organized Dunwoody City Council meeting at Dunwoody High School
- Produced highly visual quarterly department reports
- Promoted Direction Dunwoody, 20-year comp plan with graphics, press releases, visuals

Goals for 2025

- Take over design of the annual budget presentation
- Work with all city departments to promote, communicate, and engage with residents on various 2025 projects and initiatives
- Manage, promote and host grand openings and milestones
- Work with Economic Development on supporting new businesses and corporate relocations
- Further develop ways to support and engage volunteers for Dunwoody nonprofits
- Support Mayor's State of the City presentation to the Perimeter Chamber
- Improve performance and user experience for the City of Dunwoody website
- Find new opportunities to create video content for social media
- Coordinate with Discover Dunwoody to promote special events across Dunwoody

MUNICIPAL COURT

Function

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

Positions

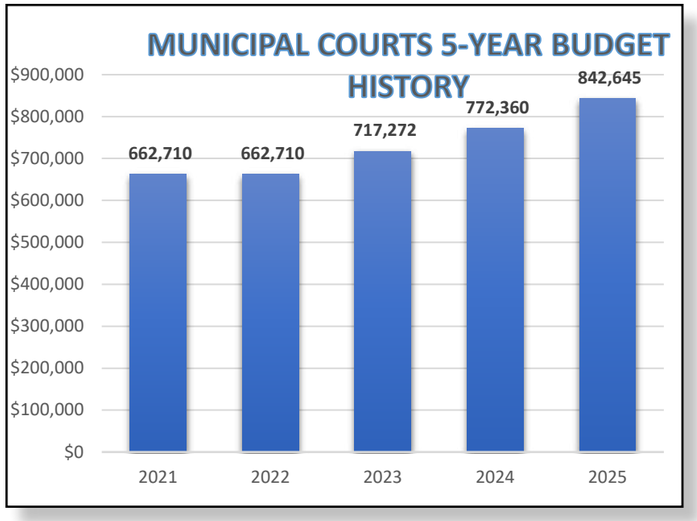
4 Full Time Employees

Mission Statement

To provide fair and impartial jurisdiction over violations of State law and local ordinances that occur within the city limits of Dunwoody.

Current FY 2024 Budget	**$780,340**
FY 2025 Adopted Budget	**$842,645**
Change from PY Budget	**$62,305**

Reason(s) for Change: Change in approved salary increases



2650 - MUNICIPAL COURT

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	400,588	430,040	430,040	481,585
Purchased/Contracted Services	242,831	341,600	341,600	352,360
Supplies and Materials	5,188	8,700	8,700	8,700
Total	**648,607**	**780,340**	**780,340**	**842,645**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	263,255	277,500	277,500	299,060
511300.00 - Overtime Salaries	176	380	380	720
512100.00 - Group Insurance	79,584	88,630	88,630	113,425
512300.00 - Medicare	3,761	4,040	4,040	4,350
512400.00 - Retirement	45,044	47,800	47,800	51,560
512400.01 - 401a Match	8,389	11,120	11,120	11,990
512700.00 - Worker's Compensation	379	570	570	480
521200.00 - Professional Services	69,200	80,000	80,000	86,000
521200.03 - Prof Svcs-Court Solicitor	117,339	179,580	179,580	179,580
521200.04 - Prof Svcs-Public Defender	13,963	15,000	15,000	16,000
521300.00 - Technical Services	25,737	28,760	28,760	29,760
522200.00 - Repairs & Maintenance	3,577	8,000	8,000	8,000
522300.00 - Rentals	432	3,445	3,445	3,445
523200.00 - Communications	3,724	6,000	6,000	6,000
523400.00 - Printing & Binding	1,141	3,000	3,000	3,000
523500.00 - Travel	4,826	8,800	8,800	10,200
523600.00 - Dues & Fees	1,742	1,290	1,290	2,500
523700.00 - Education & Training	1,150	7,725	7,725	7,875
531100.00 - Supplies	1,867	4,000	4,000	4,000
531300.00 - Food	1,412	1,500	1,500	1,500
531400.00 - Books & Periodicals	1,908	2,000	2,000	2,000
531600.00 - Small Equipment	-	1,200	1,200	1,200
Total	**648,607**	**780,340**	**780,340**	**842,645**



MUNICIPAL COURT

MUNICIPAL COURT					
Key Performance Indicators	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024 (Sep 2024)
Number of citations filed	9,964	8,175	7,988	9,654	5,977
Number of cases heard at trial	33	34	52	45	24
Number of cases disposed	9,204	8,086	7,490	8,489	6,467
Number of docket closures	166	190	149	147	105
Number of failure to appear notices	1,283	1,350	1,026	986	718
Number of computerized criminal histories	647	1,709	1,871	1,944	1,762

2024 Accomplishments

- The first three quarters of the year Court processed 5,977 citations.
- Held 35 bond forfeiture hearings. Forfeited over $22,000 in bonds.
- The court appointed a new Public Defender to its roaster.
- Held Amnesty during the months of June and July and disposed of over 31 cases that were in failure to appear or warrant status and collected over $6,000.00 in fines and fees.
- Proclamation declaring the week of June 10th – June 14th as Municipal Court Clerks Week.
- September 9th Mayor Deutsch presenting Judge Powell with a Certificate of Appreciation from the Council of Municipal Court Judges of Georgia in Recognition of "25" Years of Outstanding Service to Georgia's Judiciary.
- The Solicitor's office dead docket over 100 citations from 2009 – 2010 that are suspended in an effort to clear up citations that are in failure to appear status, per statute of limitations and record retention schedule.

2025 Goals and Objectives

- Staff will continue mandated municipal clerk training and future developmental training opportunities.
- Continue to report records electronically with the Department of Driver Services within 10 days of disposition.
- Continue to update Computerized Criminal Histories through GCIC within 30 days of disposition.
- The court will continue working with the solicitor's office to dead docket citations from 2011 -2012 that are suspended in an effort to clear up citations that are in failure to appear status, per statute off limitations and record retention schedule.
- Begin using the now offered texting feature with our court software system Tyler/Incode to notify defendants when they miss their court appearance.

POLICE

Function

The Police Department provides professional law enforcement services to the residents of the City of Dunwoody and the untold thousands of others who work in and visit Dunwoody daily.

Positions

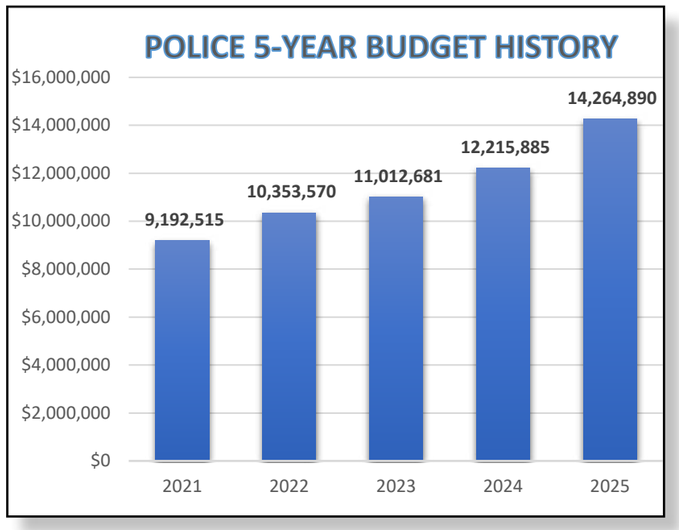
68 Sworn Officers and 19 Non-Sworn Civilian Employees

Mission Statement

To work in partnership with the residents and businesses of Dunwoody to provide a safe and secure environment through the delivery of fair and impartial police services, proactive problem solving, and increased community partnerships. Will operate in a transparent manner maintaining the highest level of integrity while working to improve the quality of life for all of those who live, work, and play in Dunwoody.

Current FY 2023 Budget	**$12,756,490**
FY 2024 Adopted Budget	**$14,264,890**
Change from PY Budget	**$1,508,400**

Reason(s) for Change: Change in approved salary increases and an additional 9 positions



3200 - POLICE

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	9,613,804	11,196,353	11,196,353	12,440,200
Purchased/Contracted Services	965,919	1,066,438	1,066,438	1,337,385
Supplies and Materials	444,679	493,699	493,699	487,305
Transfers Out	-	-	-	-
Total	**11,024,401**	**12,756,490**	**12,756,490**	**14,264,890**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	5,927,957	6,720,460	6,720,460	7,279,510
511300.00 - Overtime Salaries	244,631	223,660	223,660	378,275
512100.00 - Group Insurance	1,835,857	2,263,877	2,263,877	2,722,595
512300.00 - Medicare	87,333	101,999	101,999	111,040
512400.00 - Retirement	1,024,725	1,175,864	1,175,864	1,286,340
512400.01 - 401a Match	208,774	281,328	281,328	306,310
512600.00 - Unemployment Insurance	137	-	-	-
512700.00 - Worker's Compensation	284,391	429,165	429,165	356,130
512700.00 - Worker's Compensation Ins Claims	-	-	-	-
512900.00 - Other Employee Benefits	-	-	-	-
521200.00 - Professional Services	116,931	26,350	26,350	42,970
521300.00 - Technical Services	4,925	7,500	7,500	7,500
522200.00 - Repairs & Maintenance	2,115	12,355	12,355	12,935
522200.01 - R&M-Software	129,634	151,089	151,089	186,030
522200.02 - R&M-Vehicle	176,646	146,500	146,500	146,500
522300.00 - Rentals	48,446	107,500	107,500	264,000
523100.00 - Property/Liability Insurance	328,054	389,550	389,550	430,340
523100.01 - Insurance Claims	39,959	15,000	15,000	16,800
523200.00 - Communications	1,862	4,325	4,325	2,400
523300.00 - Advertising	500	2,000	2,000	2,000
523400.00 - Printing & Binding	6,089	8,800	8,800	9,500
523500.00 - Travel	55,720	90,262	90,262	89,300
523600.00 - Dues & Fees	20,126	30,400	30,400	45,110
523700.00 - Education & Training	34,913	74,807	74,807	82,000
531100.00 - Supplies	18,227	21,205	21,205	21,500
531100.01 - Supplies-Explorer Program	-	-	-	-
531100.02 - Supplies-Firearms	59,637	63,000	63,000	63,000
531100.03 - Supplies-Uniforms	54,027	78,275	78,275	86,670
531100.04 - Supplies - Operating	54,178	64,969	64,969	58,635
531100.05 - Supplies - Public Safety Cadets	9,266	9,000	9,000	9,000
531230.00 - Electricity - LPR	-	-	-	-
531270.00 - Gasoline	242,578	240,000	240,000	240,000
531300.00 - Food	3,518	6,000	6,000	6,000
531400.00 - Books & Periodicals	1,150	2,500	2,500	2,500
531590.00 - Cash Over & Short	(27)	-	-	-
531600.00 - Small Equipment	2,125	8,750	8,750	-
611000.01 - Transfers Out - Capital	-	-	-	-
611221.00 - Transfers Out - CARES II	-	-	-	-
Total	**11,024,401**	**12,756,490**	**12,756,490**	**14,264,890**



POLICE

POLICE DEPARTMENT					
Key Performance Indicators	**Actual FY 2020**	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024 (Sep 2024)**
Number of calls	57,217	46,150	41,238	40,399	28,336
Number of Priority 1 calls	427	506	427	571	519
Number of alarm calls	2,048	2,244	2,329	2,059	1,399
Officer-initiated incidents	39,223	25,594	19,585	18,592	12,567
Number of Part 1 violent crimes	77	93	104	101	71
Number of Part 1 property crimes	1,391	1,430	1,485	1,884	1,310

2024 Accomplishments

- Successfully completed the Billy J. Grogan Real-Time Crime Center.
- Established a strategic partnership with PCID to enhance perimeter security through the installation of gunshot detection systems, PTZ cameras, and additional License Plate Readers, fully funded by PCID.
- Integrated private partner cameras, including those at the MJCC, into the Real-Time Crime Center (RTCC).
- Executed the installation, training, and deployment of Prepared 911 at ChatComm.
- Deployed Flock operating system (OS911) within the RTCC and patrol units.
- Installed the Aerodome Drone DFR system, feeding real-time data into the RTCC.
- Delivered new ballistic shields to all sergeants for enhanced safety.
- Replaced armor to increase ballistic protection for eligible personnel.
- Successfully completed annual firearms qualification for all sworn personnel.
- Successfully completed less-lethal qualification for all sworn personnel.
- Upgraded department-wide active shooter equipment, including enhanced IFAKs (Individual First Aid Kits).
- Upgraded the computer and mobile forensic workstation.
- Introduced UTM (Ultimate Training Munitions) training pistols that replicate officers' duty weapons for realistic training.
- Implemented Public Safety Ambassador program.
- Coordinated with the City Traffic Engineer to repair cameras at critical intersections and integrate them into the Real-Time Crime Center.
- Trained Analyst, Property and Evidence Technicians, Crime Scene Technician, and Public Safety Ambassadors on daily operations for RTCC.
- Implemented policies related to the RTCC, ALPR, and live-view camera systems.
- Support Group implemented our first Public Safety Assistance Canine (PSAC) to assist as an in-house therapy dog for employees experiencing post-traumatic stress situations.
- Equipped each officer with a LifeVac rescue suction device for choking victims.
- Hired 13 sworn officers and 5 civilian personnel in 2024.

2025 Goals

- Staff, deploy Special Investigations Unit (SIU) in first quarter 2025.
- Achieve full staffing by the end of the second quarter of 2025.
- Creation of a DUI Task Force.
- Increase DUI arrests by 25%.
- Add an additional 2 investigators to the Fatality Accident team.
- Add 2 full service Patrol K-9's to our K-9 unit.
- Reduce Fleet accidents by 10%.
- Secure FAA waivers to operate drones beyond visual line-of-sight.
- Complete the construction of the S.W.A.T. Storage Facility.
- Train and deploy Pepperball as an additional less-lethal option for patrol operations.
- Train and deploy officers with Paramedic certifications, utilizing them as Tactical Medics for the North Metro S.W.A.T. Team.
- Integrate an additional 24 private business camera systems into the RTCC (including Perimeter Mall, Campus 244, High Street, Park Place).
- Host quarterly community, business, and apartment management meetings to foster partnerships and increase knowledge-sharing through the use of existing technologies.
- Allocate budget for full-time personnel to staff the RTCC 16 hours/day.
- Train and utilize officers to increase RTCC usage across units.
- Allocate budget for civilian supervisor position to oversee RTCC, analytics.

PUBLIC WORKS

Function

Public Works manages, develops, and maintains the City's roadways, parks, and stormwater systems. The Public Works Department is committed to providing high quality and responsive service to the residents and business owners of Dunwoody. The On Call and Maintenance staff strives to respond to citizen and community requests in a professional manner. They address issues and concerns such as repairing damaged curbs, gutters, catch basins, sidewalks and roadway paving, maintaining traffic lights and signs, and maintaining rights-of-way by mowing grass and removing trash and debris. The City also works closely with the Georgia Department of Transportation, the Atlanta Regional Commission, and DeKalb County Public Works Transportation Division to ensure the roads within Dunwoody are maintained and improved.

Positions

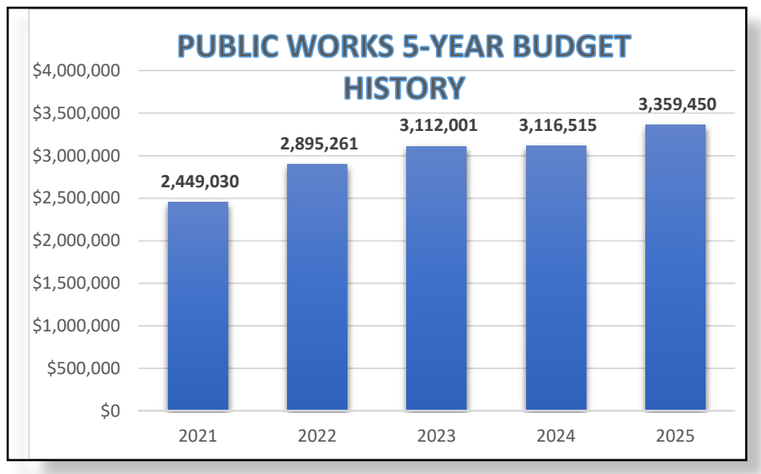
1 full time and 1 part time employee and consultants

Mission Statement

To provide high quality and responsive service to the residents and business owners of Dunwoody, with regard to management, development, safety and maintenance of the City's roadways, parks, and storm water systems.

Current FY 2024 Budget **$3,125,275**
FY 2025 Adopted Budget **$3,359,450**
Change from PY Budget **$234,175**

Reason(s) for Change: Change in maintenance contracts



4100 - PUBLIC WORKS				
Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	325,486	440,710	440,710	458,385
Purchased/Contracted Services	685,170	664,165	664,165	689,365
Supplies and Materials	670,464	658,400	658,400	738,700
Total	**1,681,120**	**1,763,275**	**1,763,275**	**1,886,450**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	225,874	297,390	297,390	310,020
512100.00 - Group Insurance	49,787	74,060	74,060	76,565
512300.00 - Medicare	3,067	4,320	4,320	4,495
512400.00 - Retirement	37,710	51,150	51,150	53,320
512400.01 - 401a Match	8,208	11,900	11,900	12,400
512700.00 - Worker's Compensation	839	1,890	1,890	1,585
521100.01 - Official/Admin Svcs	492,684	507,415	507,415	526,415
521200.00 - Professional Services	39,206	36,000	36,000	36,000
521200.10 - Tree Fund Expenses	131,173	100,000	100,000	104,000
521300.00 - Technical Services	12,316	6,000	6,000	6,000
522200.00 - Repairs & Maintenance	116	1,500	1,500	1,500
522300.00 - Rentals	5,811	6,000	6,000	6,000
523200.00 - Communications	72	300	300	200
523300.00 - Advertising	-	200	200	-
523400.00 - Printing & Binding	156	750	750	750
523500.00 - Travel	19	1,500	1,500	3,000
523600.00 - Dues & Fees	3,618	1,500	1,500	2,500
523700.00 - Education & Training	-	3,000	3,000	3,000
531100.00 - Supplies	2,246	3,000	3,000	3,000
531230.00 - Utilities	667,168	655,000	655,000	735,000
531300.00 - Food	1,050	300	300	600
531400.00 - Books & Periodicals	-	100	100	100
531600.00 - Small Equipment	-	-	-	-
Total	**1,681,120**	**1,763,275**	**1,763,275**	**1,886,450**



PUBLIC WORKS

PUBLIC WORKS					
Key Performance Indicators	**Actual FY 2020**	**Actual FY2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024 (Sep 2024)**
Miles of paved roads	17	18	15	16	7
Feet of sidewalks built	300	10,600	975	2,075	3,030

2024 Accomplishments Public Works

- Completed the Georgetown Gateway Project
- Completed the Vermack Path at Dunwoody High School
- Completed Phase 1 of the Ashford Dunwoody Trail
- Completed 12.8 lane miles of pavement resurfacing
- Installed Pedestrian Hybrid Beacon crossings at Chesnut Elementary School and on Perimeter Center West

2025 Goals

- Begin the construction on Mount Vernon Road at Tilly Mill Road intersection improvements
- Begin construction of the path on Old Spring House Lane
- 3. Complete the Dunwoody Nature Center Wetlands Restoration project
- Complete 10.6 miles of pavement resurfacing
- Complete crosswalk safety improvements at Wildcat Park, Dunwoody Elementary School and on Chamblee Dunwoody Road

4200 - HIGHWAYS & STREETS

Account	2023 Actual		2024 as Amended	2025 Proposed
Personnel Services	-		-	-
Purchased/Contracted Services	1,365,085		1,287,000	1,373,000
Supplies and Materials	101,837		75,000	100,000
Transfers Out	-		-	-
Total	**1,466,922**		**1,362,000**	**1,473,000**

Account	2023 Actual		2024 as Amended	2025 Proposed
521200.00 - Professional Services	6,282		-	-
522200.02 - R&M - Vehicle	(1,662)		2,000	2,000
522200.03 - R&M - Traffic Signals	343,537		310,000	340,000
522200.05 - R&M - Right of Way Maint	562,395		400,000	441,000
522200.08 - R&M-Storm Damage Rem	98,288		55,000	70,000
522200.09 - R&M - Street Maintenance	356,246		520,000	520,000
523100.01 - Insurance Claims	-		-	-
531100.00 - Supplies	101,837		75,000	100,000
611000.01 - Transfers Out - Capital	-		-	-
Total	**1,466,922**		**1,362,000**	**1,473,000**

PARKS AND RECREATION

Function

The City of Dunwoody Parks and Recreation Department strives to provide the residents of Dunwoody with the highest quality parks, recreational services and green space to enhance the quality of life for our community. The City of Dunwoody manages 10 major parks with combined land space of more than 200 acres. Two of the City's parks are currently under development. These parks are home to several major events each year and offer variety of activities including skating, tennis, and more.

Positions

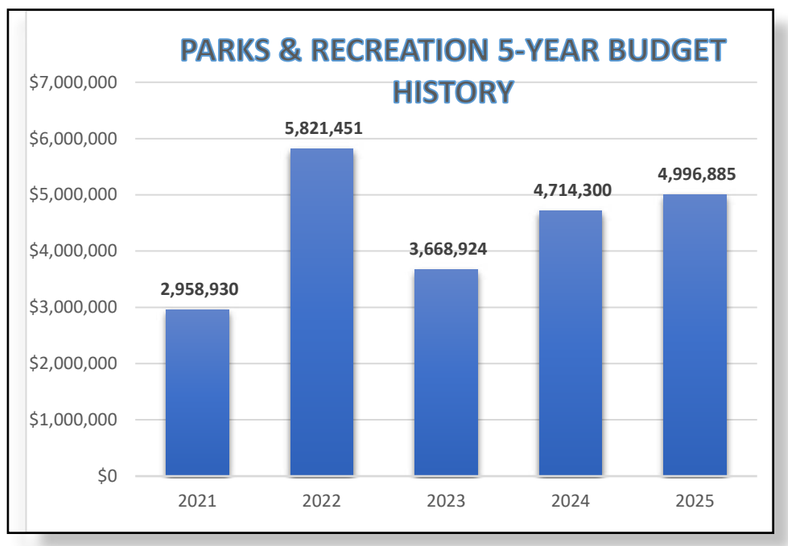
1 Full Time Employee and Consultants

Mission Statement

To provide essential services, facilities and programs necessary for the positive development and well-being of the community through the provision of parks, greenways, trails and recreational facilities while working in cooperation with other service providers in the community in order to maximize all available resources.

Current FY 2024 Budget **$4,718,870**
FY 2025 Adopted Budget **$4,996,885**
Change from PY Budget **$278,015**

Reason(s) for Change: Change in maintenance contracts



6200 - PARKS & RECREATION

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	223,588	234,590	234,590	203,540
Purchased/Contracted Services	2,664,243	3,831,105	3,831,105	4,106,560
Supplies and Materials	597,920	653,175	653,175	686,785
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	7,287,233	-	-	-
Total	**10,772,984**	**4,718,870**	**4,718,870**	**4,996,885**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	150,931	155,440	155,440	128,415
512100.00 - Group Insurance	38,680	43,240	43,240	45,480
512300.00 - Medicare	2,053	2,260	2,260	1,860
512400.00 - Retirement	25,509	26,740	26,740	22,090
512400.01 - 401a Match	5,949	6,220	6,220	5,140
512700.00 - Worker's Compensation	466	690	690	555
521100.01 - Official/Admin Svcs	506,615	759,660	759,660	782,660
521200.00 - Professional Services	236,813	269,075	269,075	269,075
521300.00 - Technical Services	5,430	5,000	5,000	25,000
522200.06 - R&M-Parks	1,732,278	2,606,000	2,606,000	2,820,000
522300.00 - Rentals	81,408	79,860	79,860	85,960
523100.00 - Property/Liability Insurance	65,611	77,910	77,910	86,065
523100.01 - Insurance Claims	-	-	-	-
523200.00 - Communications	3	2,000	2,000	1,000
523300.00 - Advertising	323	2,500	2,500	2,500
523400.00 - Printing & Binding	26,761	17,500	17,500	22,300
523500.00 - Travel	2,952	5,000	5,000	5,000
523600.00 - Dues & Fees	5,233	5,100	5,100	5,500
523700.00 - Education & Training	815	1,500	1,500	1,500
531100.00 - Supplies	264,711	254,975	254,975	276,825
531230.00 - Utilities	324,369	392,000	392,000	403,760
531300.00 - Food	4,253	6,200	6,200	6,200
531600.00 - Small Equipment	4,587	-	-	-
541100.00 - Land - Sites	-	-	-	-
541200.00 - Site Improvements	-	-	-	-
541300.00 - Buildings	-	-	-	-
541400.00 - Infrastructure	-	-	-	-
584000.00 - Issuance Costs	-	-	-	-
611000.01 - Transfers Out - Capital	7,287,233	-	-	-
Total	**10,772,984**	**4,718,870**	**4,718,870**	**4,996,885**



PARKS AND RECREATION

PARKS & RECREATION					
Key Performance Indicators	**Actual FY 2020**	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024 (Sep 2024)**
Number of parks service requests	48	277	91	61	62
Number of park related night and weekend events (1)	7	12	21	23	16

2024 Accomplishments

- Activate Wildcat Park: Achieved through portable restroom installation, benches, and Peachtree Middle School flag football practice. Restriping and decorative planters added to second entrance.
- Increase StoryWalk programming to 6 or more stories per year
- Create Two Bridges Park splash pad season opener event.
- Add free and low-cost holiday programming to N. Shallowford Annex: "Holiday Family Photos" sold-out program welcomed 22 families.
- Complete installation of park monument signs at Brook Run Park, Wildcat Park, Homecoming Park, Donaldson-Bannister Farm, Waterford Park, and Dunwoody Nature Center.
- Repave the parking lot at the Dunwoody Cultural Arts Center
- Install shade structures at Two Bridges Park and Brook Run Park ballfields.
- Waterford Park improvements: Tennis courts resurfaced Q3 2024; Playground completed November 2024
- Brook Run Skate Park concessionaire secured.
- Two Bridges Park art sculpture concept approved by Dunwoody Arts Commission. Scheduled to be installed by end of 2024.
- Surfacing repairs complete at Windwood Hollow Park and Georgetown Park playgrounds, and Pernoshal Park exercise stations.
- Event data
  - 8th Annual MLK Day of Service: 600 volunteers across all projects.
  - Kids to Parks Day: Attendance of 2,300; $3,000 in sponsorships
  - Pics in the Park: Average attendance of 300 across three events
  - Groovin' on the Green: Average attendance of 2,000 per event
  - Truck or Treat: Attendance of 2,400; $2,000 in sponsorships
- Staff positions filled
  - Part-Time Recreation Leader
  - Facilities Associate
  - Facilities Coordinator
  - Recreation Coordinator
  - Recreation Program Manager
  - Parks and Recreation Director
- Spruill Center for the Arts expansion completed. The new space features seven new art studios, two additional ceramics studios, two multi-functional art rooms, glass studio, new blacksmithing studio, wood turning studio, a community room, and courtyard.
- Veterans Memorial at Brook Run Park redesign concept reviewed by Council. Project management firm secured and will solicit bids as support to Parks staff.
- Georgia Parks and Recreation Association District 6 Agency of the Year Award received for fourth year in a row.
- Vietnam War Memorial unveiling held October 5 at Brook Run Park. Dedication ceremony welcomed over 300 guests.
- New programs offered including Babysitter Bootcamp, Goat Yoga and Pilates, Special POPS Tennis, Tree Wellness Walks, Walk With a Doc, and Equalizer Health. Adaptive soccer program secured for Q1 of 2025.
- Little Free Libraries program expanded with the addition of three libraries at Pernoshal Park, Brook Run Park and Dunwoody City Hall.
- Stage Door Theatre facility improvements complete, including ballet room and rehearsal room remodels, sprung floors in the green room, and ADA bathroom renovation.
- Dunwoody Nature Center tree replanting held November 16, due to pine beetle infestation in early 2024.
- Brook Run dog park second entrance added, as well as new ADA ramp, benches, and shade.
- Facility Authority approved expansion of usage space for Chattahoochee Handweavers Guild (CHG).



PARKS AND RECREATION

2025 Goals

- Increase social media following by 10%.
- Increase attendance and sponsorship dollars at our events by 10% by utilizing Placer ai, recreation software, advertising data to tell compelling stories for our department, and participant surveys after events.
- Increase participation numbers for our current programs by 10%, through participant surveys, paid advertising, and recreation management software.
- Implement in-house sports camp, facilitated by Recreation Leader.
- Secure project funding for Veterans Memorial at Brook Run Park.
- Beautification initiative for park signs and entrances, Adopt-a-Bench locations, StoryWalk, and Brook Run Park multi-use fields.
- Brook Run Park wayfinding signage for top amenities.
- Windwood Hollow Park tennis court rebuild.
- Expand Art in the Park to include Groovin' on the Green amphitheater art and Georgetown Park art sculpture.
- Waterford Park Trail connection easement secured from Kingsley Swim and Tennis.
- Certified Park and Recreation Professional certification for three staff members.
- Expand programming at Homecoming Park.
- Secure grant funding for larger projects and underserved communities.
- Review designs and solutions with Stormwater to address Waterford Park erosion and Donaldson-Bannister Farm drainage.

COMMUNITY DEVELOPMENT

Function

The Community Development Department is responsible for working with the citizens of Dunwoody, Boards and Commissions, the development community and the elected officials while managing current and long-range planning, land development, building construction, and code compliance.

Positions

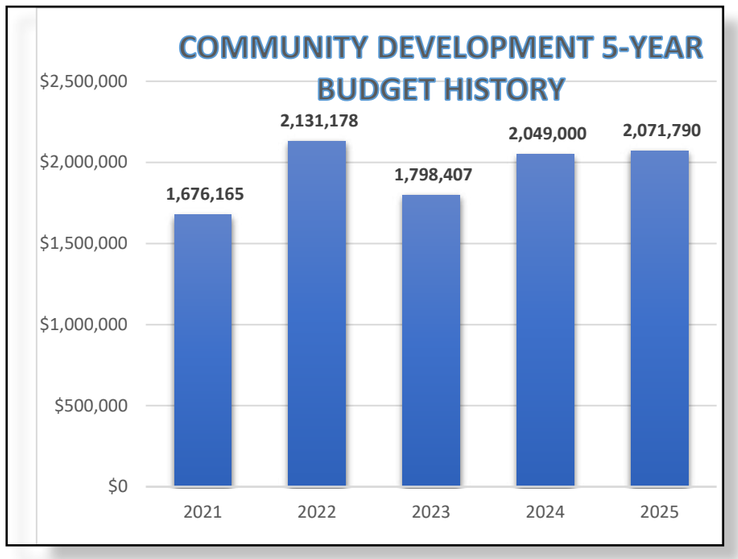
2 Full Time Employees and Consultants

Mission Statement

In support of the City's mission, the Department provides superior municipal services to our customers, using sustainable planning and development practices to improve the quality of life for our residents and the community.

Current FY 2024 Budget **$2,057,320**
FY 2025 Adopted Budget **$2,071,790**
Change from PY Budget **$14,470**

Reason(s) for Change: Change in approved salary increases



7000 - COMMUNITY DEVELOPMENT

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	371,726	393,060	393,060	412,530
Purchased/Contracted Services	1,645,600	1,650,760	1,650,760	1,645,760
Supplies and Materials	7,990	13,500	13,500	13,500
Total	**2,025,316**	**2,057,320**	**2,057,320**	**2,071,790**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	270,840	284,570	284,570	296,670
512100.00 - Group Insurance	40,616	43,250	43,250	48,035
512300.00 - Medicare	3,875	4,130	4,130	4,300
512400.00 - Retirement	45,555	48,950	48,950	51,030
512400.01 - 401a Match	10,493	11,390	11,390	11,870
512700.00 - Worker's Compensation	347	770	770	625
521100.01 - Official/Admin Svcs	1,471,978	1,018,795	1,018,795	1,018,795
521200.00 - Professional Services	88,653	500,000	500,000	500,000
521200.01 - Prof Svcs-Legal	-	20,000	20,000	20,000
521300.00 - Technical Services	57,860	67,500	67,500	72,500
522200.00 - Repairs & Maintenance	3,478	465	465	465
522300.00 - Rentals	1,010	-	-	-
523100.01 - Insurance Claims	-	10,000	10,000	-
523200.00 - Communications	4,855	2,000	2,000	6,000
523300.00 - Advertising	6,687	15,000	15,000	15,000
523400.00 - Printing & Binding	1,901	5,000	5,000	5,000
523500.00 - Travel	4,574	2,000	2,000	2,000
523600.00 - Dues & Fees	562	3,000	3,000	3,000
523700.00 - Education & Training	4,041	7,000	7,000	3,000
531100.00 - Supplies	7,340	10,000	10,000	10,000
531270.00 - Gasoline	-	-	-	-
531300.00 - Food	480	2,000	2,000	2,000
531400.00 - Books & Periodicals	170	500	500	500
531600.00 - Small Equipment	-	1,000	1,000	1,000
Total	**2,025,316**	**2,057,320**	**2,057,320**	**2,071,790**



COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT					
Key Performance Indicators	**Actual FY 2020**	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024 (Sep 2024)**
Number of inspections requested	3,561	6,340	6,869	5,374	3,683
Number of permits issued	1,332	1,475	1,411	1,304	887
Number of new code compliance complaints	613	361	592	496	438

2024 Accomplishments

- Initiated the Road Safety Committee, which includes members from the Community Development, Public Works, and Police departments. Committee members review every fatal, injury, or vulnerable road user crash and identify short-term and long-term fixes to increase safety.
- Received recertification as a Green Community by the Atlanta Regional Commission at the Gold level. The certification honors Dunwoody's efforts towards sustainability during the last four-year interval.
- The High Street development opened in 2024, including 598 dwelling units, more than 160,000 sf of retail, and over 40,000 sf of office space. Open businesses include Puttshack, Velvet Taco, Nando's Peri-Peri Chicken, and Allen Edmonds.
- Campus 244 opened in 2024, including over 360,000 sf of office space, 145 hotel keys, and over 20,000 of restaurant space.
- Successfully hosted the 2024 household electronics recycling and the 2024 household hazardous waste recycling event. We had 943 cars for the events.
- The final phase for the Park Center development received zoning approval in 2024. This phase will include up to 300,000 sf of office space, 300 dwelling units, 175 hotel keys and up to 22,000 sf of retail space.
- Adopted regulations for recovery communities and community residences that balance treatment options for patients with limiting the impact on neighborhoods and community facilities.
- First successful implementation of the new major master sign plan process, adopting, allowing more flexibility and creativity for signage at the new Emory Medical Office on North Shallowford and the Kingswood Church campus.
- First successful implementation of the special land use permit process for a new Starbucks drive-through on Perimeter Center West, leading to improved design outcomes.
- Adopted new streetscape standards for the Jett Ferry area that will improve walkability and a sense of place for that neighborhood center.
- Adopted updated permit fees to comply with 2024 state law changes.
- Clarified rules around pole banners and collaborated with Communications staff to utilize banners for placemaking purposes.
- Received and processed 1,387 permit applications.
- Completed 4,373 inspections on active construction permits.
- Received and investigated 553 code enforcement complaints. Issued 29 citations for code violations.
- Removed 1312 signs from the right-of-way.

2025 Goals

- Finalize and adopt the 2055 Comprehensive Plan.
- Continue progress on the new Unified Development Ordinance.
- In partnership with the Technology and Finance Departments, implement the Central Square Permitting system, which, for the first time, will unify business license building permit review processes.
- Facilitate the plans of Class B office property owners to transform failing and vacant office buildings into thriving mixed-use sites. This will implement the Edge City 2.0 plan.

ECONOMIC DEVELOPMENT

Function

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

Positions

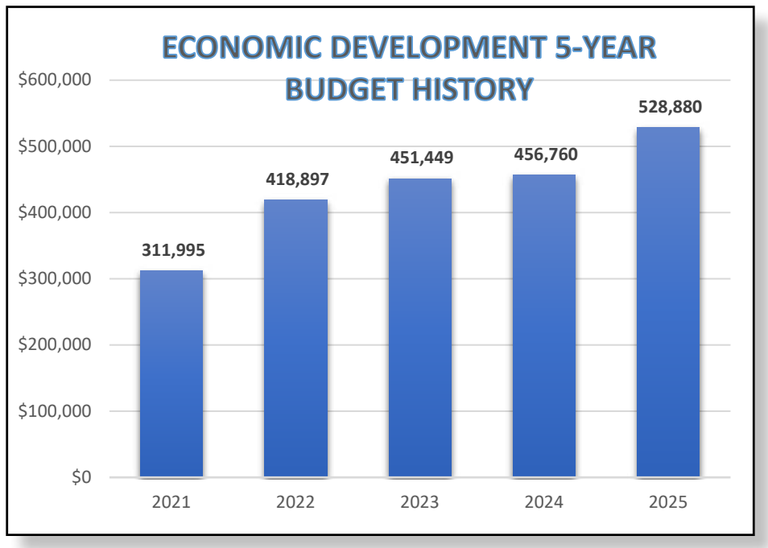
2 Full Time Employees

Mission Statement

To work with its many public and private partners, create and implement a sustainable economic development plan that stimulates a stable and growing economy, produces wealth for residents and businesses, strengthens existing and future industry clusters, diversifies Dunwoody's economic base, and increases the commercial tax base for the City.

Current FY 2024 Budget **$464,000**
FY 2025 Adopted Budget **$528,880**
Change from PY Budget **$64,880**

Reason(s) for Change: Change in approved salary increases and professional services for Create Dunwoody



7500 - ECONOMIC DEVELOPMENT

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
Personnel Services	351,769	373,600	373,600	391,480
Purchased/Contracted Services	58,891	89,200	89,200	136,200
Supplies and Materials	5,887	1,200	1,200	1,200
Transfers Out	-	-	-	-
Total	**416,548**	**464,000**	**464,000**	**528,880**

Account	2023 Actual	2024 Prorata Based on YTD	2024 as Amended	2025 Approved
511100.00 - Regular Salaries	233,759	245,200	245,200	256,655
512100.00 - Group Insurance	64,330	71,800	71,800	75,810
512300.00 - Medicare	3,351	3,560	3,560	3,720
512400.00 - Retirement	40,309	42,180	42,180	44,145
512400.01 - 401a Match	9,320	9,810	9,810	10,265
512700.00 - Worker's Compensation	700	1,050	1,050	885
521200.00 - Professional Services	17,681	50,000	50,000	85,000
521300.00 - Technical Services	720	-	-	-
523200.00 - Communications	1	-	-	-
523300.00 - Advertising	29,401	31,000	31,000	36,000
523400.00 - Printing & Binding	106	-	-	-
523500.00 - Travel	50	1,200	1,200	1,200
523600.00 - Dues & Fees	9,448	5,000	5,000	10,000
523700.00 - Education & Training	1,483	2,000	2,000	4,000
531100.00 - Supplies	2,395	-	-	-
531300.00 - Food	3,492	1,200	1,200	1,200
531600.00 - Small Equipment	-	-	-	-
611960.00 - Transfer Out to URA	-	-	-	-
	416,548	**464,000**	**464,000**	**528,880**



ECONOMIC DEVELOPMENT

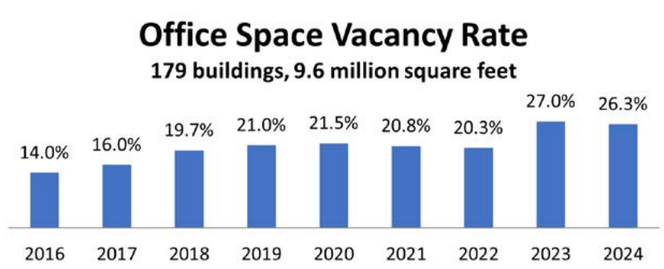
ECONOMIC DEVELOPMENT					
Key Performance Indicators	**Actual FY 2020**	**Actual FY2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024 (Sep 2024)**
Number of new jobs reported	1,787	687	3,980	464	1,065
Capital investments announced	$197M	$54M	$73M	$18.4M	$29.4M

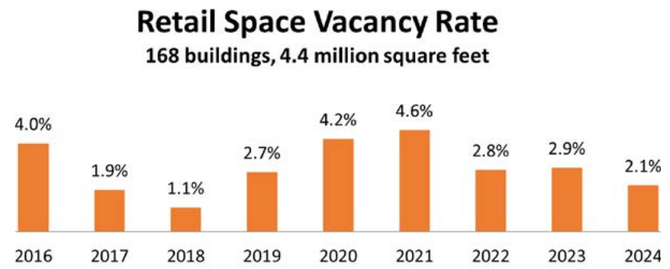
2024 Accomplishments

- Held over 200 Business Retention and Expansion meetings with local Dunwoody Companies to create stronger relationships with our business community.
- Partnered with TiE Atlanta to host over two dozen entrepreneur workshops and networking events in Dunwoody.
- Formed a strategic partnership with Access Georgia Foundation to provide support to Dunwoody entrepreneurs and small businesses.
- The Dunwoody Art Commission approved 28 pieces of public art, continued the annual Storefront Art Exhibit in partnership with Dunwoody High School Students, and wrapped five new traffic signal boxes as part of the Greenlight Art Project.
- Marketing Partnerships:
  - Coordinated with the Perimeter CID to publish the Atlanta Business Chronicle's Central Perimeter Market Report.
  - Worked with Sandy Springs, Brookhaven and Perimeter CID to host the annual BisNow commercial real estate conference.
  - Worked with the Communications Department to Host Ribbon Cuttings for Local Businesses.

2025 Goals:

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





Retail Space Inventory and Vacancy Rate			
Year	# of buildings	Millions of Square Feet	Vacancy Rate
2016	154	4.44	4.0%
2017	158	4.49	1.9%
2018	163	4.76	1.1%
2019	166	4.50	2.7%
2020	168	4.50	4.2%
2021	168	4.40	4.6%
2022	172	4.50	2.8%
2023	177	4.50	2.9%
2024	178	4.70	2.1%
Office Space Inventory and Vacancy Rate			
Year	# of buildings	Millions of Square Feet	Vacancy Rate
2016	182	8.65	14.0%
2017	182	8.65	16.0%
2018	182	8.65	19.7%
2019	181	8.40	21.0%
2020	181	9.50	21.5%
2021	179	9.60	20.8%
2022	177	10.00	20.3%
2023	176	10.10	27.0%
2024	178	10.20	26.3%

CONTINGENCY

9000 - Debt Service and Other Financing Uses					
Fund	**Account ***	**2023 Actual**	**2024 Prorata Based on YTD**	**2024 as Amended**	**2025 Approved**
100 - General Fund	579000.00 - Contingency	31,800	100,000	100,000	100,000
100 - General Fund	579000.01 - Contingency Future Years	-	672,900	672,900	-
100 - General Fund	611405.00 - Transfers Out to Debt	1,252,515	1,301,585	1,301,585	1,350,435
		1,284,315	**2,074,485**	**2,074,485**	**1,450,435**

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

SECTION 6

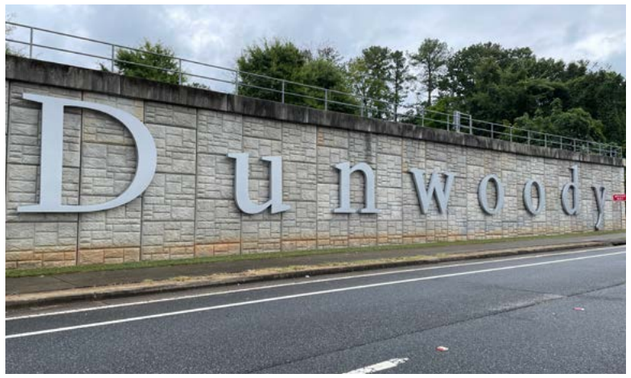
LONG-RANGE PLANS









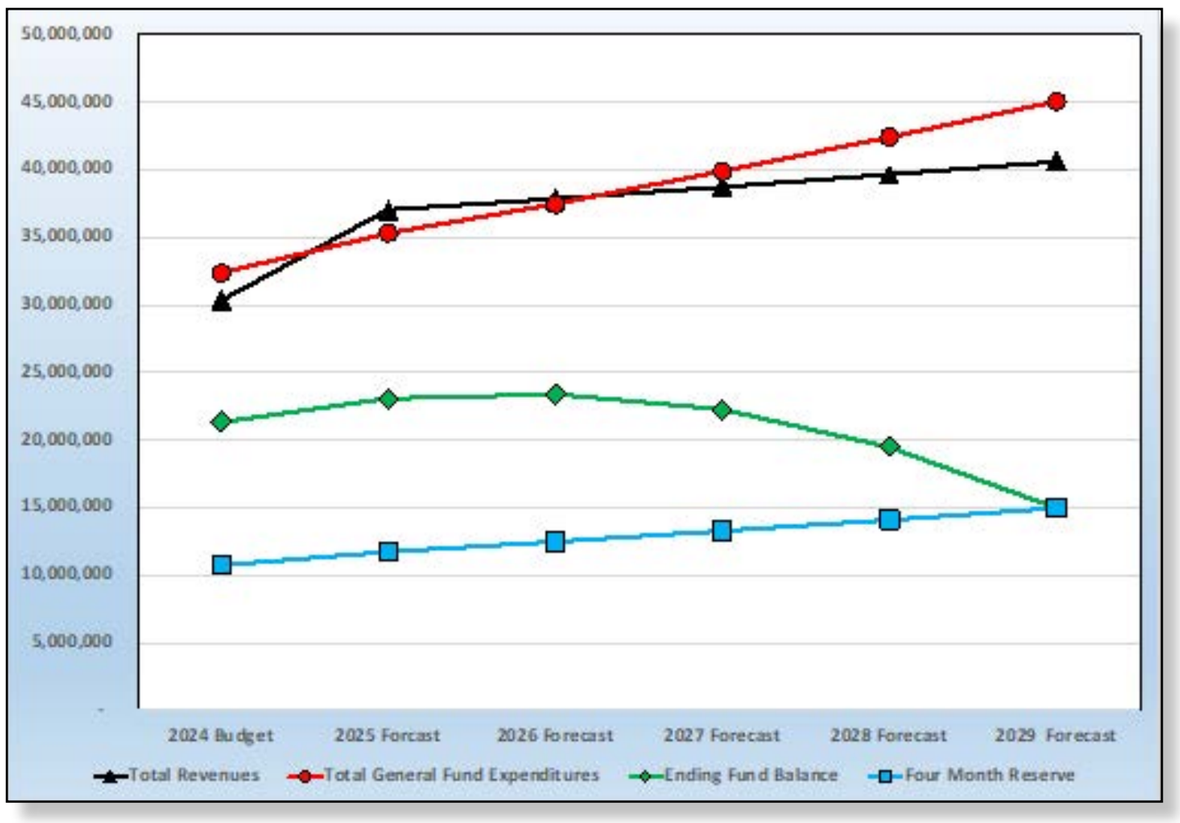


OPERATING LONG-RANGE PLANS

OPERATING

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

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



Assumptions:

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

- The tax digest grows at 3.4% a year for the next five years, instead of the average of 6.8% as it has since COVID started. Most of this conservatism is due to the office revaluations expected in the next few years.
- All other revenue grows at 1.9% a year. Most of the city's revenue sources are not the type that grow with inflation.
- Pay increases starting in 2025 are limited to 4.9% a year and health care limited to 10% a year.
- Additional operations are limited to $500,000 a year starting in 2025. Staff feels this scenario could be moved up based upon current demands.

Summary:

The City has planned for the future by maintaining a high level of reserves. Throughout COVID and the post-COVID economy, the City has not had to use the General Fund reserves to maintain operations. The City's conservative reserve policy has allowed the city to maintain services throughout the past years while increasing public safety and police pay significantly above inflation. Those efforts have taken up most of all new available revenue funding. This has started to put pressure on services such as code enforcement, parks, and public works as the current residents of the city expect a higher level of services.

CAPITAL LONG-RANGE PLANS

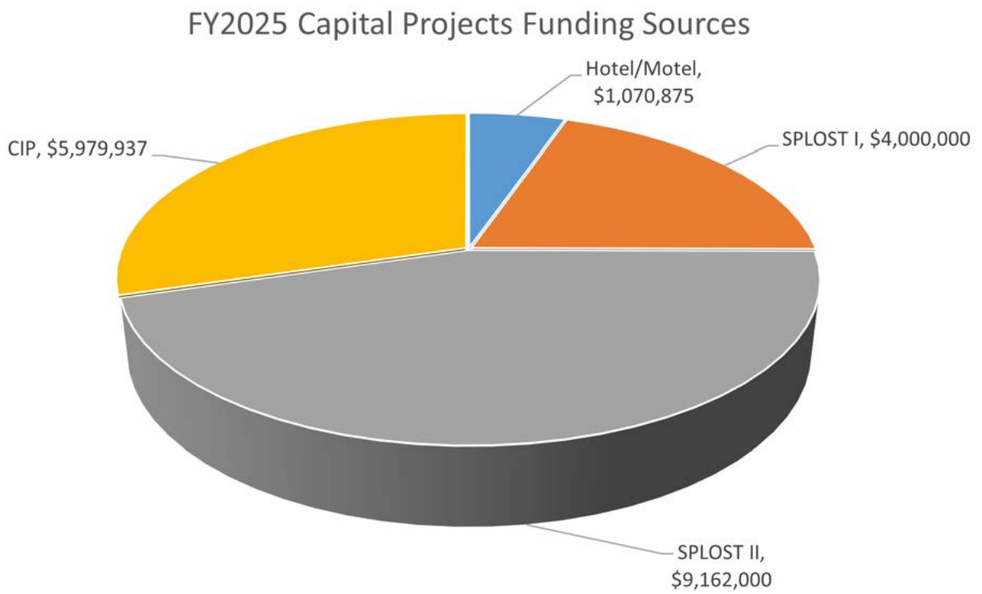
CAPITAL

A major capital project generally is defined as an expenditure that has an expected useful life of more than three years with an estimated total cost of $50,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, land acquisitions, and vehicles. Major capital projects will be budgeted in a Capital Improvement Fund along with all identified funding resources. With the involvement of the responsible departments, the Finance Department prepared the capital budget in conjunction with the operating budget.

The FY2025 Five Year Plan covers fiscal years 2025 - 2029. The Five-Year plan is used as a financial tool for decision making. It helps the city develop strategies for long-term sustainability of government services, objectives, and financial challenges. The city will prepare a 5-year capital project plan (CIP) which will be updated annually. This plan will assist in the planning and financing of capital projects.

City of Dunwoody
TOTAL Capital Projects Budget
Budget FY 2025

	Funding Source				
	Hotel/Motel	SPLOST I	SPLOST II	CIP	TOTAL
FACILITIES		$236,070	$41,195		$277,265
PUBLIC SAFETY		$1,131,940	$1,208,100	$497,411	$2,837,451
PUBLIC WORKS	$1,070,875	$2,631,990	$7,709,135	$1,198,805	$12,610,805
PARKS			$203,570	$4,063,721	$4,267,291
INFORMATION TECHNOLOGY				$220,000	$220,000
TOTAL	$1,070,875	$4,000,000	$9,162,000	$5,979,937	$20,212,812





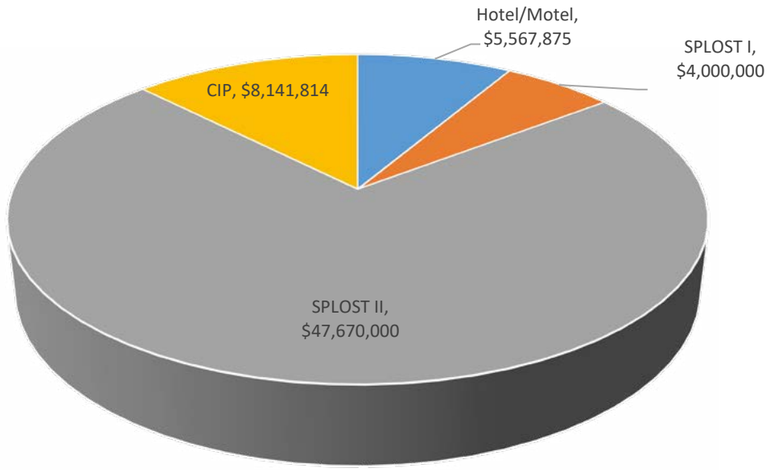
City of Dunwoody
TOTAL Capital Projects Budget
Budget FY 2025 - 2029

	Funding Source				
	Hotel/Motel	SPLOST I	SPLOST II	CIP	TOTAL
FACILITIES		$236,070	$481,960		$718,030
PUBLIC SAFETY		$1,131,940	$6,112,120	$506,416	$7,750,476
PUBLIC WORKS	$5,567,875	$2,631,990	$40,261,041	$1,242,290	$49,703,196
PARKS			$814,879	$5,283,108	$6,097,987
INFORMATION TECHNOLOGY				$1,110,000	$1,110,000
TOTAL	$5,567,875	$4,000,000	$47,670,000	$8,141,814	$65,379,689

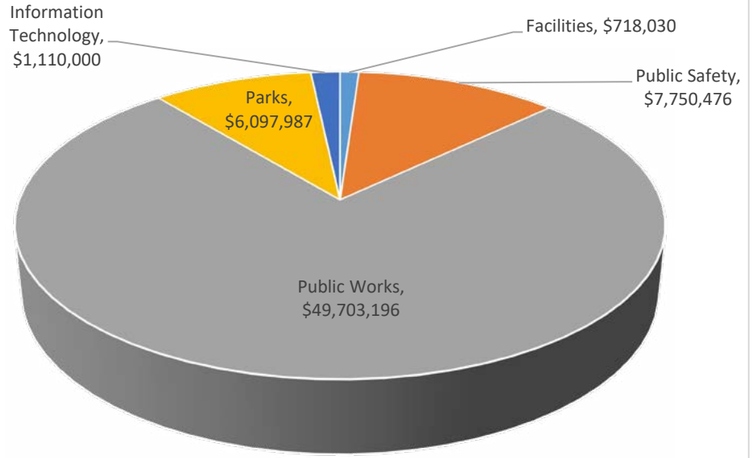
The FY2025 Five Year Plan covers fiscal years 2025 - 2029. The Five Year plan is used as a financial tool for decision making. It helps the city develop strategies for long-term sustainability of government services, objectives, and financial challanges. The city will prepare a 5-year capital project plan (CIP) which will update annually. This plan will assist in the planning and financing of capital projects.

The FY2025 to FY2029 budget provides the status of active capital projects that are new or will continue from the previous fiscal year. It is based on the FY2024 projected, roll-forward balance plus any additional funding. For FY2025 to FY2029, the forecasted capital projects projected expenditure amount totals $65.4M, and the funding by source is depicted on the next few pages.

FY 2025 - 2029 Capital Projects Funding Sources



FY 2025 - 2029 Capital Projects Expense Categories



HOTEL MOTEL CAPITAL

Hotel Motel Project Descriptions

Fund	Project	Project Description	2025 Budget
Hotel / Motel	Ashford Dunwoody Multi-Use Path	Partial right of way and construction funding for the second phase of the Ashford Dunwoody Trail (Project P7 in the trail master plan).	$945,875
Hotel / Motel	Trail Wayfinding Signage	Wayfinding signs at trailheads to orient trail users to other trails, parks and local desitnations.	$125,000
		Total 2025 Budget	$1,070,875

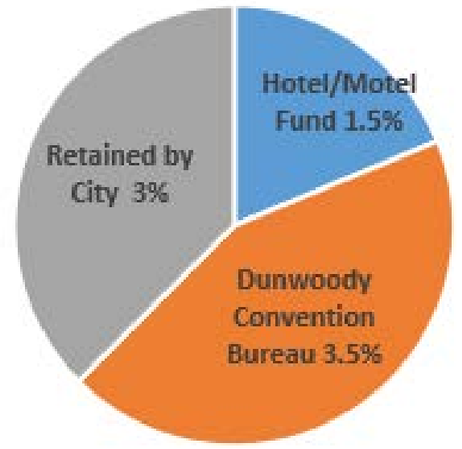
Revenue:		PY									
	Type	Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total		
	Hotel/Motel Tax		943,438	1,070,875	1,092,000	1,113,000	1,135,000	1,157,000	6,511,313		
	Interest Revenue		-	-	-	-	-	-	-		
	Fund Balance		-	-	-	-	-	-	-		
	Total		**943,438**	**1,070,875**	**1,092,000**	**1,113,000**	**1,135,000**	**1,157,000**	**6,511,313**		
Expenditures:		**PY**								**Actual to Date**	**Remaining**
Proj #	**Project**	**Budget**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Total**	**as of 6/30/24**	**Budget**
Public Works:											
P1B	Ash Dun Multi-Use Path P1	1,078,125	-	-	-	-	-	-	1,078,125	503,451	574,674
P1C	Ash Dun Multi-Use Path P2	1,899,500	943,438	945,875	1,092,000	1,113,000	1,135,000	1,157,000	8,285,813	354,535	7,931,278
P1D	Path Connection to Central Parkway	250,000	(200,000)	-	-	-	-	-	50,000	41,868	8,132
P1F	Westside Connector Trail & MARTA	147,125	-	-	-	-	-	-	147,125	-	147,125
	Trail Wayfinding Signage	-	-	125,000	-	-	-	-	125,000	-	125,000
Subtotal - Public Works:		**3,374,750**	**743,438**	**1,070,875**	**1,092,000**	**1,113,000**	**1,135,000**	**1,157,000**	**9,686,063**	**899,854**	**8,786,209**
Parks:											
20A	PCMS Football Field Light	159,200	-	-	-	-	-	-	159,200	159,200	-
21F	Water Feature	130,000	(130,000)	-	-	-	-	-	-	-	-
22D	Wayfinding Signage	100,000	-	-	-	-	-	-	100,000	-	100,000
23D	Womack Rd Ceramic Mural	60,000	-	-	-	-	-	-	60,000	55,200	4,800
24A	Connect Dunwoody Placemaking Plan	-	200,000	-	-	-	-	-	200,000	-	200,000
P2E	Perimeter Center E Improvements *	249,300	130,000	-	-	-	-	-	379,300	191,777	187,523
P2F	Dunwoody Sign	250,000	-	-	-	-	-	-	250,000	-	250,000
Subtotal - Parks:		**948,500**	**200,000**	**-**	**-**	**-**	**-**	**-**	**1,148,500**	**406,177**	**742,323**
Total Expenditures Budget		**4,323,250**	**943,438**	**1,070,875**	**1,092,000**	**1,113,000**	**1,135,000**	**1,157,000**	**10,834,563**	**1,306,030**	**9,528,533**

Notes:

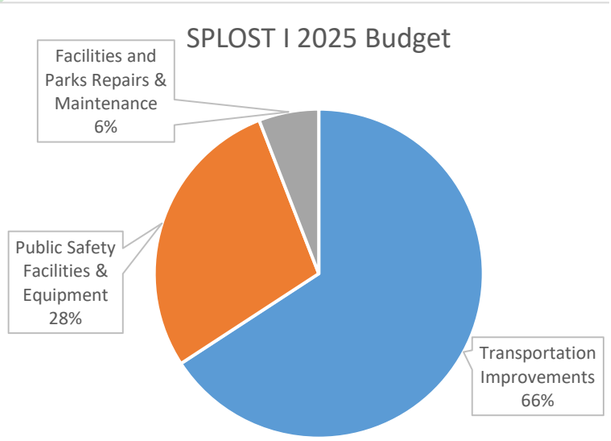
** Perimeter Center East Improvements (Proj # P2E) construction to be funded in Fund 230 - ARPA*

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

The current tax rate is 8%.



SPLOST I BUDGET FY2025 - FY2029



SPLOST was enacted in Georgia in 1985, which authorizes a 1% sales tax for the fundng of capital projects and improvements. SPLOST I was approved by voters November 2017 and expired in March 2024. SPLOST provides funding for capital projects and other improvements. The FY2025 budget for SPLOST I is $4M.

The remaining SPLOST I funding included:

Transportation Improvements **66%**
Public Safety Facilities & Equipment **28%**
Facilities and Parks Repairs & Maintenance **6%**

Revenue:		PY							Total
	Type	Budget	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY2029	Budget
	SPLOST Revenues	39,683,523	1,950,000	-	-	-	-	-	41,633,523
	Interest Revenue	5,000	1,000	-	-	-	-	-	6,000
	Fund Balance	1,621,088	-	4,000,000	-	-	-	-	5,621,088
	Total	41,309,611	1,951,000	4,000,000	-	-	-	-	47,260,611
Expenditures:									
Transportation Improvement Projects:		PY							Total
Proj #	**Project**	**Budget**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY2029**	**Budget**
Resurfacing:									
SP1-1801	Road Resurfacing SPLOST	17,446,990	1,631,660	-	-	-	-	-	19,078,650
Pedestrian Improvements:									
SP1-1802/SP5	Dunwoody Club Sidewalks	265,326	-	-	-	-	-	-	265,326
SP1-1806	Crosswalk Improvements - Mt Vernon Rd @ N Peachtree Rd & Dunwoody Club Dr @ Happy Hollw Rd	55,973	-	-	-	-	-	-	55,973
SP1-1807	Tilly Mill Road Sidewalk - North Peachtree to Womack	163,789	-	-	-	-	-	-	163,789
SP1-1808	SR141/PIB - Access Rd. Side	2,071	-	-	-	-	-	-	2,071
SP1-1810	Peeler Road SW - Equestrian Way	953,771	-	-	-	-	-	-	953,771
SP1-1812	N Shallowford SW @ Peeler	293,159	-	-	-	-	-	-	293,159
SP1-1814	Mt Vernon Road Corridor	300,000	-	-	-	-	-	-	300,000
SP1-1815	Mt Vernon Place Sidewalks	191,103	-	-	-	-	-	-	191,103
SP1-1816	Winters Chapel Multi-Use	1,222,233	-	-	-	-	-	-	1,222,233
SP1-1817	Pedestrian Crossing Improvements/Crosswalk Lighting	100,000	-	-	-	-	-	-	100,000
SP1-1818	Tilly Mill Sidewalk - Peeler to West Madison sidewalk	445,000	-	-	-	-	-	-	445,000
SP1-1819	Sidewalk- Oakpointe Pl. on Cham. Dun. to City Limt on Dun. Rd.	772,000	-	-	-	-	-	-	772,000
SP1-1820	Perimeter Center East NB @ P.C. Ext. - sidewalk	78,896	-	-	-	-	-	-	78,896
SP1-1821	Vermack Rd- Vanderlyn to Womack ADA Improvements	1,000,000	-	-	-	-	-	-	1,000,000
SP1-1822	Olde Village Run - sidewalk	314,662	-	-	-	-	-	-	314,662
SP1-1823	Vermack Rd- Parliament Way to Vermack Swim Tennis sidewalk	250,000	-	-	-	-	-	-	250,000
SP1-1824	Tilly Mill Shared Use Path- Mt. Vernon Pl. to Womack	250,000	-	-	-	-	-	-	250,000
SP1-1825	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	1,650,000	-	1,500,000	-	-	-	-	3,150,000
SP1-1826	Dunwoody Elementary School Path to Village North Court	100,000	-	-	-	-	-	-	100,000
SP1-1831	Dunwoody Park Gap at Dunwoody Park North	160,000	-	-	-	-	-	-	160,000
SP1-1832	N. Shallowford Rd Shared Use Path	200,000	-	325,000	-	-	-	-	525,000
SP1-1833	Old Spring House Lane Path-Chamblee Dun to Georgetown Sq	952,751	-	200,000	-	-	-	-	1,152,751
SP1-1834	Happy Hollow Rd Sidewalk- Dun. Club to Fontainebleau	149,000	-	-	-	-	-	-	149,000
SP1-1837	Ridgeview Road South Sidewalk Gap	62,744	-	-	-	-	-	-	62,744
SP1-1838	Womack - Cambridge to Vermack	20,000	-	500,000	-	-	-	-	520,000
SP1-1839	Dunwoody Village Street Grid - Regency	-	-	-	-	-	-	-	-
SP1-1840	Peeler Road - Lakeside Dr to Tilly Mill Road	20,000	-	-	-	-	-	-	20,000
SP1-1841	Perimeter Center West Pedestrian Beacon	25,000	-	-	-	-	-	-	25,000
SP1-1842	North Peachtree Road Pedestrian Beacon at Chesnut	25,000	-	-	-	-	-	-	25,000
SP1-1843	Chamblee Dunwoody Rd- Spalding Dr to Oakpointe Pl	20,000	-	-	-	-	-	-	20,000
SP1-1844	Peeler Rd sidewalk from Huntington Hall to Equestrian Way	20,000	-	-	-	-	-	-	20,000
SP1-1845	53 Perimeter Center East Sidewalk Gap	20,000	-	-	-	-	-	-	20,000
SP1-1846	Georgetown Trail	45,000	-	-	-	-	-	-	45,000
SP1-1847	Dunwoody Club Dr- Mill Shire Ln to Bend Creek Rd	20,000	-	-	-	-	-	-	20,000
SP1-1848	Dunwoody Village Parkway Sidewalk Extensions	250,000	-	-	-	-	-	-	250,000
SP1-1850	Winters Chael Path Phase 2	480,000	-	-	-	-	-	-	480,000
Intersections:									
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	600,000	-	-	-	-	-	-	600,000
SP1-1805	Roberts Drive Improvements for New Austin Elementary	522,548	-	-	-	-	-	-	522,548
SP1-1811	C. Dunwoody @ Spalding Dr Intersection	1,814,005	-	-	-	-	-	-	1,814,005
SP1-1827	Mt. Vernon Rd at Chamblee Dun. Rd Signal Rebuild	-	-	-	-	-	-	-	-
SP1-1828	Chamblee Dunwoody Road at Womack Road	2,334,346	-	-	-	-	-	-	2,334,346
SP1-1835	Chamblee Dunwoody @ Peeler	195,000	-	-	-	-	-	-	195,000
Corridor Projects:									
SP1-1803	Road Resurfacing - Georgetown Gateway	700,000	-	-	-	-	-	-	700,000
SP1-1829	Chamblee Dunwoody Corridor-Dunwoody Village	450,000	-	-	-	-	-	-	450,000
Other Projects:									
SP1-1809	Traffic Calming	25,000	-	-	-	-	-	-	25,000
SP1-1813	Westside Connector	100,000	-	-	-	-	-	-	100,000
SP1-1830	Chamblee Dunwoody Bridge	167,700	-	-	-	-	-	-	167,700
SP1-1836	Jett Ferry Gateway Area Concept	28,150	-	-	-	-	-	-	28,150
	Signal Pole Replacement Hammond at P.C. Parkway	-	-	106,990	-	-	-	-	106,990
	Total Transportation Improvement Projects:	35,261,217	1,631,660	2,631,990	-	-	-	-	39,524,867

Public Safety Facilities and Related Capital Equipment Projects:		PY							Total
Proj #	**Project**	**Budget**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Budget**
SP2-1801	Police Vehicles	2,398,825	266,120	170,000	-	-	-	-	2,834,945
SP2-1802	Radio Coverage Improvements	759,357	-	-	-	-	-	-	759,357
SP2-1803	Expand Video Surveillance	189,218	-	-	-	-	-	-	189,218
SP2-1804/SP4	In-Car Camera System Replacements	821,242	-	-	-	-	-	-	821,242
SP2-1805	Police Copiers	50,583	-	-	-	-	-	-	50,583
SP2-1806	Computer Replacements	195,474	-	-	-	-	-	-	195,474
SP2-1807	AED Replacements in Police Vehicles	85,000	-	-	-	-	-	-	85,000
SP2-1808	Police Equipment	318,290	-	261,940	-	-	-	-	580,230
SP2-1809	Taser Replacements	230,405	-	-	-	-	-	-	230,405
	SWAT Storage Building	-	-	700,000	-	-	-	-	700,000
	Total Public Safety Facilities and Related Capital Equipment Projects:	5,048,394	266,120	1,131,940	-	-	-	-	6,446,454

Repairs of Capital Outlay Projects:		PY							Total
Proj #	**Project**	**Budget**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Budget**
SP3-1801	Facilities Repairs and Maintenance	485,000	26,610	236,070	-	-	-	-	747,680
SP7-1801	Parks Repairs and Maintenance	515,000	26,610	-	-	-	-	-	541,610
	Total Repairs of Capital Outlay Projects:	1,000,000	53,220	236,070	-	-	-	-	1,289,290

Total Expenditures Budget		41,309,611	1,951,000	4,000,000	-	-	-	-	47,260,611
Difference		-	-	-	-	-	-		

Actual to Date as of 6/30/24	Remaining Budget
17,278,204	1,800,446
232,066	33,260
55,973	-
163,789	-
2,071	-
953,771	-
293,159	-
72,245	227,755
191,103	-
1,227,315	(5,082)
70,575	29,425
67,160	377,840
693,913	78,087
78,896	-
461,327	538,673
314,662	-
48,550	201,450
43,532	206,468
64,490	3,085,510
-	100,000
62,211	97,789
-	525,000
63,620	1,089,131
14,340	134,660
62,744	-
-	520,000
-	-
6,000	14,000
11,859	13,141
33,123	(8,123)
9,666	10,334
2,000	18,000
6,280	13,720
36,178	8,822
14,000	6,000
-	250,000
-	480,000
288,224	311,777
522,548	-
1,748,893	65,112
-	-
2,248,109	86,237
-	195,000
-	700,000
-	450,000
2,330	22,670
66,371	33,630
72,200	95,500
23,660	4,490
-	106,990
27,607,155	11,917,712

Actual to Date as of 6/30/24	Remaining Budget
2,335,097	499,848
759,357	-
189,218	-
616,930	204,312
50,583	-
194,425	1,049
74,533	10,468
349,777	230,453
146,840	83,565
-	700,000
4,716,759	1,729,695

Actual to Date as of 6/30/24	Remaining Budget
322,072	425,608
318,030	223,580
640,102	649,188

32,964,015	14,296,596

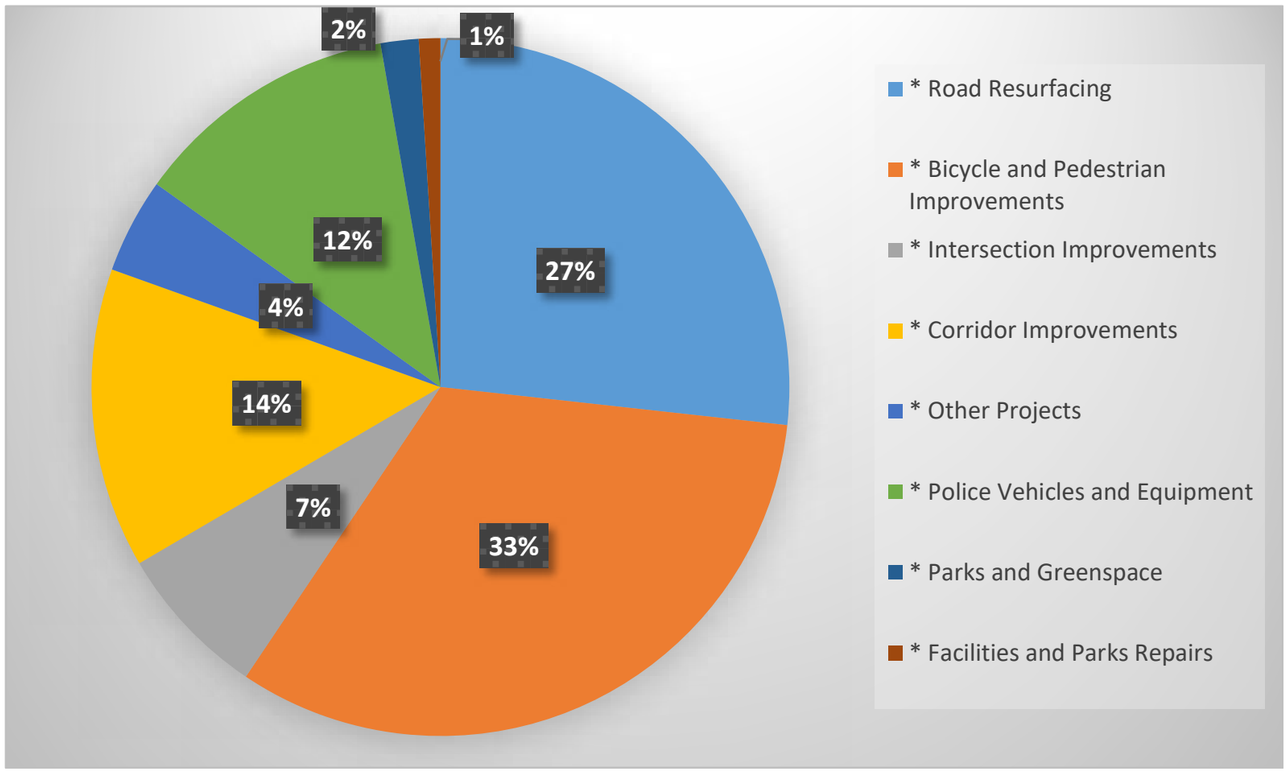
SPLOST I Project Descriptions

Proj ID	Type	Project Description	2025 Budget
Pedestrian Improvements:			
SP1-1825	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	Construction funding for a shared-use path on the north side of Peeler Road between Winters Chapel Road and Lakeside Drive, Project P16 in the trail master plan	$ 1,500,000
SP1-1832	N. Shallowford Rd Shared Use Path	Design funding for shared-use path along North Shallowford Road between Peeler Road and Cotillion Drive, Project P14 in the trail master plan	$ 325,000
SP1-1833	Old Spring House Lane Path-Chamblee Dun to Georgetown Sq	Construction funding to fill gaps in shared-use path on the south side of Old Spring House Lane between Georgetown Square and Chamblee Dunwoody Road, Project P11 in the trail master plan	$ 200,000
SP1-1838	Womack - Cambridge to Vermack	Design and construction funding for a sidewalk on the south side of Womack Road between Cambridge Drive and Vermack Roa	$ 500,000
Other Projects:			
	Signal Pole Replacement Hammond @ P.C. Parkway	Signal Pole Replacement for a damaged pole on the southeast corner of Hammond Drive at Perimeter Center Parkway	$ 106,990
	Total Transportation Improvement Projects:		**$ 2,631,990**
Public Safety Facilities and Related Capital Equipment Projects:			
Proj #	**Project**		
SP2-1801	Police Vehicles	Police patrol vehicles	$ 170,000
SP2-1808	Police Equipment	Ammunition for Magpul magazines, portable breath testers, CPR instructor kits, glock magazine, DUI breathalyzer, K-9 vehicle uplifting, rifle magazines, copier/fax replacement, night vision and laser, pepperball (non-lethal), radar speed devices, tactical sheilds, sniper optic & mount, PIT bumpers and other misc. equipment.	$ 261,940
	SWAT Storage	SWAT Storage Building	$ 700,000
	Total Public Safety Facilities and Related Capital Equipment Projects:		**$ 1,131,940**
Repairs of Capital Outlay Projects:			
Proj #	**Project**		
SP3-1801	Facilities Repairs and Maintenance	Facilities Repairs and Maintenance	$ 236,070
	Total Repairs of Capital Outlay Projects:		**$ 236,070**
		Total 2025 Budget	**$ 4,000,000**

SPLOST II BUDGET FY2025 - FY2029

Revenue:										
	Type	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY2029	Total Budget		
	SPLOST Revenues	6,750,000	9,160,000	9,343,000	9,529,000	9,719,000	9,913,000	54,414,000		
	Interest Revenue	1,000	2,000	1,000	1,000	1,000	1,000	7,000		
	Fund Balance	-	-	-	-	-	-	-		
	Total	6,751,000	9,162,000	9,344,000	9,530,000	9,720,000	9,914,000	54,421,000		
Expenditures:										
Transportation Improvement Projects:										
Proj #	**Project**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY2029**	**Total Budget**	**Actual to Date as of 6/30/24**	**Remaining Budget**
Resurfacing:										
SP124-1801	Road Resurfacing SPLOST	1,118,340	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	14,868,340	822,381	14,045,959
Pedestrian Improvements:										
SP1-1814	Mt Vernon Road Corridor-Vermack to Mount Vernon Place	-	-	-	296,470	1,988,476	1,770,000	4,054,946	-	4,054,946
SP124-1825	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	400,000	-	-	-	-	-	400,000	-	400,000
SP1-1832	N. Shallowford Rd Shared Use Path	-	-	-	1,000,000	-	2,888,480	3,888,480	-	3,888,480
SP1-1834	Mt Vernon Road Corridor-Vermack to Mount Vernon Place	-	150,000	673,480	300,000	-	-	1,123,480	-	1,123,480
SP124-1841	Perimeter Center West Pedestrian Beacon	200,000	-	-	-	-	-	200,000	29,200	170,800
SP124-1842	North Peachtree Road Pedestrian Beacon at Chesnut	225,000	-	-	-	-	-	225,000	22,368	202,632
SP124-1845	53 Perimeter Center East Sidewalk Gap	50,000	250,000	-	-	375,000	-	675,000	-	675,000
SP1-1846	Georgetown Trail	-	600,000	600,000	600,000	600,000	600,000	3,000,000	-	3,000,000
SP124-1849	Ridgeview Rd North - road widening and sidewalk	50,000	300,000	-	-	-	-	350,000	24,375	325,625
SP124-2402	Winters Chapel Path Phase 2- Charmant to Peeler	450,000	700,000	150,000	-	1,610,000	-	2,910,000	-	2,910,000
	Mount Vernon Road Path-Village to Vermack	-	250,000	-	-	-	-	250,000	-	250,000
	ADA Sidewalk Ramp Upgrades	-	160,000	-	-	-	-	160,000	-	160,000
Intersections:										
SP124-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	2,445,000	1,263,010	-	-	-	-	3,708,010	-	3,708,010
SP124-2403	Chamblee Dunwoody at Vermack	50,000	-	-	-	-	-	50,000	-	50,000
Corridor Projects:										
SP1-1829	Chamblee Dunwoody Corridor-Dunwoody Village	-	800,000	3,300,000	2,700,000	500,000	-	7,300,000	-	7,300,000
Other Projects:										
SP124-1830	Chamblee Dunwoody Bridge	230,000	400,000	400,000	400,000	400,000	400,000	2,230,000	-	2,230,000
	School Flasher Remoter Monitoring	-	86,125	-	-	-	-	86,125	-	86,125
	Total Transportation Improvement Projects:	5,218,340	7,709,135	7,873,480	8,046,470	8,223,476	8,408,480	45,479,381	898,324	44,581,057
Public Safety Facilities and Related Capital Equipment Projects:										
Proj #	**Project**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Total Budget**	**Actual to Date as of 6/30/24**	**Remaining Budget**
SP224-1801	Police Vehicles	407,100	700,000	813,000	816,000	819,000	825,000	4,380,100	492,675	3,887,425
SP224-1803	Expand Video Surveillance	30,000	-	-	-	-	-	30,000	-	30,000
SP224-1804/SP4	In-Car Camera System Replacements	82,755	82,755	82,755	82,755	82,755	82,755	496,530	-	496,530
SP224-1806	Computer Replacements	212,000	-	-	-	-	-	212,000	-	212,000
SP224-1808	Police Equipment	327,965	425,345	325,000	325,000	325,000	325,000	2,053,310	175,619	1,877,691
SP224-2410	Video Wall for Real Time Crime Center	300,000	-	-	-	-	-	300,000	308,960	(8,960)
	Total Public Safety Facilities and Related Capital Equipment Projects:	1,359,820	1,208,100	1,220,755	1,223,755	1,226,755	1,232,755	7,471,940	977,254	6,494,686
Parks/Greenspace/Recreation										
Proj #	**Project**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Total Budget**	**Actual to Date as of 6/30/24**	**Remaining Budget**
	Parks/Greenspace/Recreation	108,980	162,375	162,375	162,375	162,379	165,375	923,859	-	923,859
	TotalParks/Greenspace/Recreation:	108,980	162,375	162,375	162,375	162,379	165,375	923,859	-	923,859
Repairs of Capital Outlay Projects:										
Proj #	**Project**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Total Budget**	**Actual to Date as of 6/30/24**	**Remaining Budget**
SP324-1801	Facilities Repairs and Maintenance	31,930	41,195	43,695	48,700	53,695	53,695	272,910	23,022	249,888
SP724-1801	Parks Repairs and Maintenance	31,930	41,195	43,695	48,700	53,695	53,695	272,910	-	272,910
	Total Repairs of Capital Outlay Projects:	63,860	82,390	87,390	97,400	107,390	107,390	545,820	23,022	522,798
Total Expenditures Budget		6,751,000	9,162,000	9,344,000	9,530,000	9,720,000	9,914,000	54,421,000	1,898,600	52,522,400





The SPLOST II was approved by voters on November 2023,, which is a continuation of the 1% Special Purpose Local Sales Tax beyond March 2024.

SPLOST II 2024 - 2029 forecasted spending include:

* Road Resurfacing	27%
* Bicycle and Pedestrian Improvements	33%
* Intersection Improvements	7%
* Corridor Improvements	14%
* Other Projects	4%
* Police Vehicles and Equipment	12%
* Parks and Greenspace	2%
* Facilities and Parks Repairs	1%

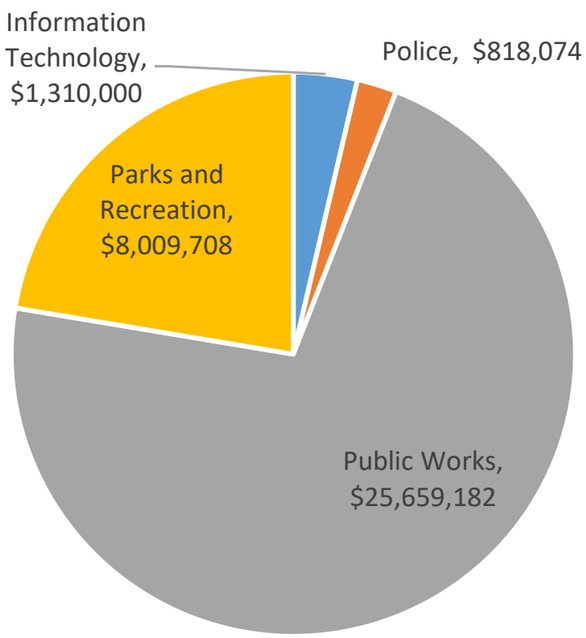
SPLOST II Project Descriptions

Proj ID	Type	Project Description	2025 Budget
Resurfacing:			
SP1-1801	Road Resurfacing SPLOST	Funding for pavement resurfacing in accordance with the 2023 pavement management report and 5-year paving plan	$ 2,750,000
Pedestrian Improvements:			
SP1-1834	Happy Hollow Road Sidewalk-Kingsland Court to Peeler Road	Funding for right of way acquisition and partial construction funding	$ 150,000
SP1-1845	53 Perimeter Center East Sidewalk Gap	Design funding for trail W7 in the trail master plan, Perimeter Center East between Two Bridges Park and Ashford Dunwoody Road	$ 250,000
SP1-1846	Georgetown Trail	Shared-use path along I-285 connecting Two Bridges Park to Georgetown Square, Project W1 in the trail master plan	$ 600,000
SP124-1849	Ridgeview Rd North - road widening and sidewalk	Construction funding to fill a sidewalk gap and widen a substandard section of Ridgeview Road north of Manoah Court	$ 300,000
SP124-2402	Winters Chapel Path Phase 2 - Charmant to Peeler	Design funding for a shared-use path on the west side of Winters Chapel Road between Charmant Place and Peeler Road, part of Project P17 in the trail master plan	$ 700,000
	ADA Sidewalk Ramp Upgrades	Construction funding to bring sidewalk ramps into compliance with current American's with Disabilities Act standards at variouis locations along the high injury network	$ 160,000
Intersections:			
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	Construction funding for intersection improvements and a shared-use path on the north side of Mount Vermon Road between Mount Vernon Place and Jett Ferrry Road, Project P3 in the trail master plan	$ 1,263,010
Corridor Projects:			
	Chamblee Dunwoody Corridor-Dunwoody Village	Design funding for cycle track, sidewalk and streetscape on Chamblee Dunwoody Road between Womack Road and Dunwoody Village Parkway	$ 800,000
	Mount Vernon Road Path-Village to Vermack	Design funding for a shared-use path on the north side of Mount Vernon Road between Vermack Road and Dunwoody Village Parkway, Project N11 in the trail master plan	$ 250,000
Other Projects:			
SP1-1830	Chamblee Dunwoody Bridge	Partial construction funding for decorative fencing, lighting and other enhancements for the new Chamblee Dunwoody Road bridge over I-285 that will be part of the state's Top End Managed Lane project	$ 400,000
	School Flasher Remote Monitoring System	Add monitoring system at 12 locations so that flashers can be monitored and turned on and off remotely	$ 86,125
	Total Transportation Improvement Projects:		**$ 7,709,135**
Public Safety Facilities and Related Capital Equipment Projects:			
Proj #	**Project**		
SP2-1801	Police Vehicles	Funding for police vehicles which includes 3 Administrative Ford Explorers and 9 Ford Explorer Hybrid Patrol Vehicles.	$ 700,000
SP2-1804/SP4	In-Car Camera System Replacements	Axon in-car camera software and hardware. 5 year contract that includes camera upgrades	$ 82,755
SP2-1808	Police Equipment	Police equipment including Active Shooter Plate Carriers/Trauma Kits, Ballistic Shields, First Responder Medical Bag Kits, Soft Body Armor, a Message Trailer, and Surveillance Trailers	$ 425,345
	Total Public Safety Facilities and Related Capital Equipment Projects:		**$ 1,208,100**
Parks/Greenspace/Recreation			
Proj #	**Project**		
	Parks/Greenspace/Recreation	Parks/Greenspace/Recreation Infrastructure	$ 162,375
	TotalParks/Greenspace/Recreation:		**$ 162,375**
Repairs of Capital Outlay Projects:			
SP3-1801	Facilities Repairs and Maintenance	Facilities Repairs and Maintenance to complete repairs and preventive maintenance	$ 41,195
SP7-1801	Parks Repairs and Maintenance	Parks Repairs and Maintenance to optimize parks upkeep and preventive maintenance schedules	$ 41,195
	Total Repairs of Capital Outlay Projects:		**$ 82,390**
		Total 2025 Budget	**$ 9,162,000**

CAPITAL PROJECTS FUND

Revenue:										
	Type				FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
	Transfers In - General Fund (Fund 100)	-	-	-	220,000	470,000	100,000	220,000	100,000	1,110,000
	Interest Revenue	-	-	-	-	-	-	-	-	-
	Fund Balance	-	-	-	5,759,937	671,877	600,000	-	-	7,031,814
	Total	-	-	-	5,979,937	1,141,877	700,000	220,000	100,000	8,141,814
			Forecasted	Forecasted						
Expenditures:		Total PY	Spending	Remaining						
Proj #	**Project**	**Budget**	**as of 12/31/24**	**Budget**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**Total**
Information Technology:										
24B	New Laptops and Desktops	100,000	100,000	-	100,000	100,000	100,000	100,000	100,000	600,000
24C	Hybrid Conference Rooms	100,000	100,000	-	-	-	-	-	-	100,000
	New HOST and SANS	-	-	-	120,000	120,000	-	120,000	-	360,000
	Council Chambers/Court Room A/V Upgrades	-	-	-	-	250,000	-	-	-	250,000
Subtotal - Information Technology:		**200,000**	**200,000**	**-**	**220,000**	**470,000**	**100,000**	**220,000**	**100,000**	**1,310,000**
Police:										
24D	Vehicle Replacement	401,291	253,880	147,411	147,411	-	-	-	-	401,291
24E	Police Equipment	276,943	-	276,943	270,000	6,943	-	-	-	276,943
21C	LPRs and Security Cameras	139,840	57,778	82,062	80,000	2,062	-	-	-	139,840
Subtotal - Police:		**818,074**	**311,658**	**506,416**	**497,411**	**9,005**	**-**	**-**	**-**	**818,074**
Public Works:										
	Chamblee-Dunwoody Rd Peeler to Vermack Imprvs (Grant Match)	100,000	-	100,000	100,000	-	-	-	-	100,000
16H	Tilly Mill Sidewalk Womack to North Peachtree - Phase 1	1,275,763	1,275,763	-	-	-	-	-	-	1,275,763
16I	Westside Connector-Concep	200,000	200,000	-	-	-	-	-	-	200,000
16K	Cotillion Dr Multi-Use Path Design	50,000	41,424	8,576	8,576	-	-	-	-	50,000
16P	Winters Chapel Multi-UseP	1,310,638	1,310,638	-	-	-	-	-	-	1,310,638
17F	Dunwoody Village Sidewalk	41,022	41,022	-	-	-	-	-	-	41,022
17I	Chamblee Dun Downtown	50,000	45,097	4,903	4,903	-	-	-	-	50,000
18I	Chamblee Dun @ Womack Int	155,405	155,405	-	-	-	-	-	-	155,405
21B	Dunwoody Gateway Marker Installation	628,701	628,701	-	-	-	-	-	-	628,701
101	Road Resurfacing	17,145,162	17,145,162	-	-	-	-	-	-	17,145,162
405	Chamb-Dun Georgetown Corr	4,203,197	3,417,871	785,326	785,326	-	-	-	-	4,203,197
408	Chamb-Dun @ Splading ROW	240,781	59,294	181,487	-	-	-	-	-	59,294
411	Womack/Vermack Intersection Improvement	400,000	96,515	303,485	300,000	3,485	-	-	-	400,000
415	Concept Funding - Chamblee Dunwoody at Peeler	40,000	-	40,000	-	40,000	-	-	-	40,000
Subtotal - Public Works:		**25,840,669**	**24,416,892**	**1,423,777**	**1,198,805**	**43,485**	**-**	**-**	**-**	**25,659,182**
Parks & Recreation:										
	Georgetown Park - Play Structure	15,000	-	15,000	-	15,000	-	-	-	15,000
20K	Waterford Park Improvements	101,135	96,748	4,387	-	4,387	-	-	-	101,135
20L	Austin Elementary Demo	486,381	293,573	192,808	-	-	-	-	-	293,573
22F	Spruill Center for the Arts Capital Expansion	1,000,000	1,000,000	-	-	-	-	-	-	1,000,000
22G	Dunwoody Nature Center Capital Expansion	1,000,000	-	1,000,000	1,000,000	-	-	-	-	1,000,000
23A	General Capital Repair & Improvement	1,200,000	1,138,028	61,972	661,972	600,000	600,000	-	-	3,000,000
23B	Peachtree Middle School Turf	1,000,000	-	1,000,000	1,000,000	-	-	-	-	1,000,000
23C	Brook Run Maintenance Building	1,500,000	131,953	1,368,047	1,368,047	-	-	-	-	1,500,000
23E	Veteran's Memorial Renovation - Brook Run Park	-	66,298	(66,298)	33,702	-	-	-	-	100,000
	Unallocated Capital (Shallowford Road Proceeds)	1,787,233	-	1,787,233	-	-	-	-	-	-
Subtotal - Parks & Recreation:		**8,089,749**	**2,726,600**	**5,363,149**	**4,063,721**	**619,387**	**600,000**	**-**	**-**	**8,009,708**
Total Expenditures Budget		**34,948,492**	**27,655,149**	**7,293,343**	**5,979,937**	**1,141,877**	**700,000**	**220,000**	**100,000**	**35,796,963**





General Capital Projects Fund is budgeted on a project-by-project basis. Staff recommends this process continue this way. Project costs include all phases of a project, including planning, design, utility relocation, right of way, etc. The FY2025 capital projects budget targets areas in IT, Public Safety, Public Works, Parks and Recreation.

Capital Projects forecasted spending through 2029 include the following:

Information Technology	**$1,310,000**
Police	**$818,074**
Public Works	**$25,659,182**
Parks and Recreation	**$8,009,708**
	$35,796,964



Capital Projects Description

Proj ID	Project	Project Description	2025 Budget
Information Technology:			
24B	New Laptops and Desktops	Annual replacement of laptops/desktops that are at end of useful life	$ 100,000
	New HOST and SANS	Recurring replacement of technology equipment as needed. The City has 4 Hosts and multiple SANs.	$ 120,000
Total - Information Technology:			**$ 220,000**
Police:			
24D	Vehicle Replacement	Patrol vehicle replacement for aging/end of life fleet	$ 147,411
24E	Police Equipment	Police Equipment	$ 270,000
21C	LPRs and Security Cameras	License Plate Readers and Fixed cameras (PCID Project & City-wide) Vendor: FLOCK	$ 80,000
Total - Police:			**$ 497,411**
Public Works:			
	Chamblee-Dunwoody Rd Peeler to Vermack Imprvs	Fill in gaps in the sidewalk and bicycle infrastructure between Vermack and Peeler Road	$ 100,000
16K	Cotillion Dr Multi-Use Path Design	Conceptual design for Cotillion Drive	$ 8,576
17I	Chamblee Dun Downtown	Chamblee Dunwoody Downtown	$ 4,903
405	Chamb-Dun Georgetown Corr	Chamb-Dun Georgetown Corridor - landscape enhancements, traffic adjustments, and pedestrian safety	$ 785,326
411	Womack/Vermack Intersection Improvement	Design concepts at the Womack and Vermack Intersection to enhance pedestrian, safety and operational improvements.	$ 300,000
Total - Public Works:			**$ 1,198,805**
Parks & Recreation:			
22G	Dunwoody Nature Center Capital Expansion	Funds to assist in construction projects to expand classroom space and a new pavilion; as well as improvements to landscaping.	$ 1,000,000
23A	General Capital Repair & Improvement	General capital parks repairs and preventive maintenance and improvements	$ 661,972
23B	Peachtree Middle School Turf	Upgrades to Peachtree Middle School football field turf and grading	$ 1,000,000
23C	Brook Run Maintenance Building	Contract is out for the demolition and replacement of old maintenance building	$ 1,368,047
23E	Veteran's Memorial Renovation - Brook Run Park	Veteran's Memorial Renovation at Brook Run Park	$ 33,702
Total - Parks & Recreation:			**$ 4,063,721**
		Total 2025 Budget	**$ 5,979,937**

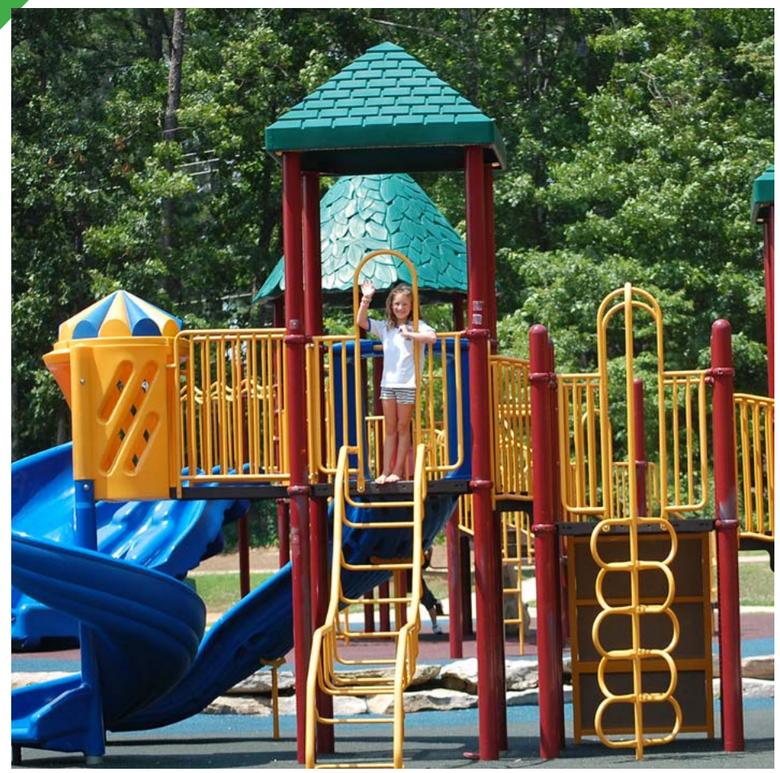
SECTION 7

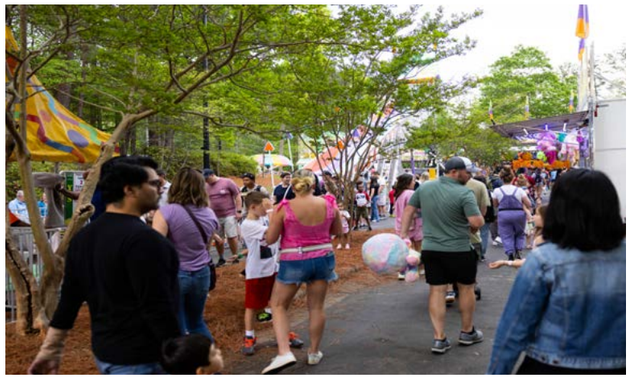
APPENDIX











DUNWOODY DEMOGRAPHICS

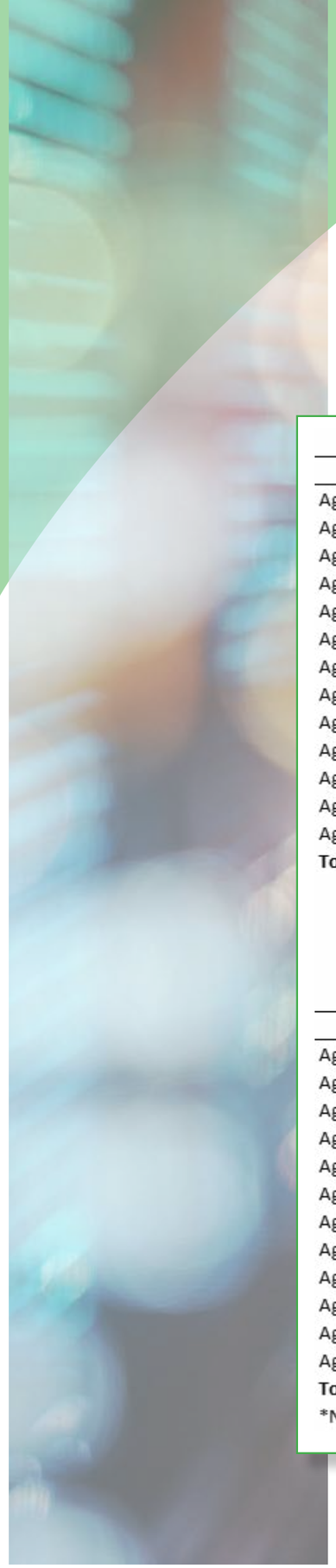
Dunwoody Population, Households, and Forecast: 2000-2025

	2000	2008	2010	2015	2020	2025
Population	38,699	43,322	46,267	49,810	51,683	58,680
Household	16,018	18,322	19,944	21,563	22,514	25,403
Average Household Size	2.38	2.30	2.31	2.31	2.31	2.31

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

DeKalb County Population and Forecast: 2000-2025

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



Dunwoody Population by Age: 2000-2010

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

Dunwoody Population by Age: 2000-2025

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

*Note: Estimated based on 2020 American Community Survey

The largest age groups in Dunwoody are 25-34 and 35-44. More than 50% of the population in Dunwoody is under the age of 40 and 25% is under the age of 19. The same conditions are seen in the neighboring City of Johns Creek. Children and teenagers (19 years and younger) make up 33% of the total population in Johns Creek. Dunwoody's 25% is more in line with Roswell at 24% and the North Fulton area at 26%. The median age in Dunwoody is 36.7 years of age closely in line with the median ages of 35.3 years in Roswell, 34.9 years in Sandy Springs, 34.3 years in DeKalb County, and 34.2 years in Fulton County.

The North Fulton/North DeKalb area and associated cities have similar median ages, although Dunwoody's median age is slightly higher. These residents, in the prime of their working and family lives, influence the mission and values statements their communities support.

Dunwoody Population Forecast by Sex and Median Age: 2000-2020

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

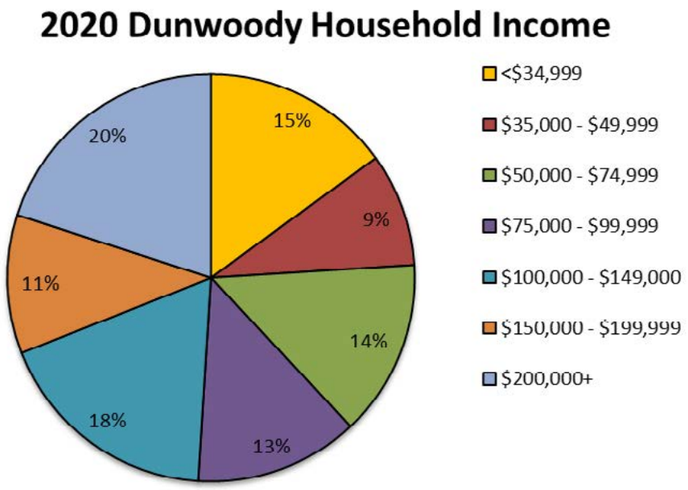
While the larger majority of the population remains racially white, it is important to note that 40% of the Dunwoody population are residents of other races and Dunwoody will continue to become a more ethnically diverse area over time.

Dunwoody Population By Race

	2000		2010		2020	
	Number	Percent	Number	Percent	Number	Percent
White Alone	30,379	78.5%	29,667	64.1%	27,824	53.8%
Black Alone	3,251	8.4%	5,697	12.3%	6,036	11.7%
American Indian Alone	77	0.2%	99	0.2%	36	0.1%
Asian or Pacific Islander Alone	2,786	7.2%	5,155	11.2%	8,856	17.1%
Some Other Race Alone	1,587	4.1%	111	0.2%	385	0.7%
Two or More Races	619	1.6%	783	1.7%	1,936	3.7%
Hispanic Origin	3,406	8.8%	4,755	10.3%	6,610	12.8%
Total	**38,699**		**46,267**		**51,683**	



The City of Dunwoody's median household income in 2020 was $96,470 and the per capita income was $49,466. In comparison, the median household income of Johns Creek (2020) was $125,862 with a per capita income of $84,551. The median household income in Roswell was $105,913 with a per capita income of $94,884. DeKalb County (2020), in contrast has a median income of $65,116 and a per capita income of $37,523, with Fulton County a bit higher at a median income of $72,741 (2020) and a per capita income of $49,369 (2020). This illustrates that the North Fulton/North DeKalb cities have higher incomes than the counties in which they are contained. Georgia numbers are substantially lower at $61,224 median and $32,427 per capita income.



Dunwoody: Population 25+ by Educational Attainment

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

Education is extremely important to the citizens of Dunwoody as is shown by a very high level of educational attainment with 9% of the population with a highest attainment of high school (HS) diploma, 39% with a bachelor's degree, and 33% with a master's degree (or higher) in 2020. This is consistent with Johns Creek at 11% with a HS diploma, 38% with a bachelor's degree and 22% with a master's degree. The City of Roswell has 16% with a HS diploma, 31% with a bachelor's degree and 16% with a master's degree, respectively. Each city has at least 50% of its population with an advanced degree. Johns Creek is also on the high end of educational attainment with 38% of the population possessing a bachelor's degree. An educated workforce is important for Dunwoody as the City competes for employers and business.

GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

36-81-2. Definitions
(1) "Budget" means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.

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

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

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

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

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

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

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

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

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

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

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

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

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

establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

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

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

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

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

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

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

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

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

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

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

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

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

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

(d) The Department of Community Affairs, in cooperation with the Association County Municipal Association, shall develop local government uniform charts of accounts. The uniform charts of accounts, including any subsequent revisions thereto, shall require approval of the state auditor prior to final adoption by the

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

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

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

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

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

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

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

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

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

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

(e) A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be

published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

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

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

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

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

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

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

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

GLOSSARY

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

A

ACCOUNTABILITY: Monitoring, measuring, and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.
ACCRUAL ACCOUNTING: Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.
ACTUAL EXPENDITURES: Includes personnel services, employee-related expenditures and all other operating expenditures as authorized by the City Council.
ACFR: The Annual Comprehensive Financial Report summarizes financial data for the previous fiscal year in a standardized format.
ADOPTED (APPROVED) BUDGET: The funds appropriated by the City Council at the beginning of the year.
AD VALOREM TAX: A tax based on the value of property.
AMORTIZATION: The reduction of debt by regular payments of principal and interest until debt is paid off.
ALLOCATION: The expenditure amount planned for a particular project or service, except an amount that requires additional Board action or "appropriation" before expenditures will be authorized.
AMENDED BUDGET: It is the adopted budgets plus additional expenditure appropriations resulting from legislative body decisions made throughout the year and any re-organizations.
AMERICAN RESCUE PLAN ACT (ARPA): Also known as the COVID-19 Stimulus Package was passed to provide economic relief and recovery from the effects of the COVID-19 pandemic and recession.
APPROPRIATION: An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.
ASSESSED VALUATION: The value placed on property for purposes of taxation. The City of Dunwoody accepts DeKalb County's assessment of real and personal property at 100% fair market value.
ASSET: Resources owned or held by a government that have monetary value.

B

BALANCED BUDGET: A budget is considered "balanced" when total revenues equal total expenditures with each fund.
BEGINNING FUND BALANCE: A revenue account used to record resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or expenditures less than the budget in the prior fiscal year.
BOND: A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.
BUDGET: The financial plan for the operation of a department, program or project for the current year or for the duration of the project.
BUDGET AMENDMENT: The transfer of funds from one appropriation account to another, requiring approval of City Administrator, Finance Director, and Department Director.
BUDGET CALENDAR: The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.
BUDGET DOCUMENT: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body.
BUDGET RESOLUTION: The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.
BUDGET OFFICER: "Budget officer" means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.
BUDGET ORDINANCE: "Ordinance," or "Resolution" means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
BUDGET PERIOD: Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.
BUDGETARY CONTROL: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

C

CAPITAL ASSETS: Assets of significant value and having a useful life of several years.

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

FRANCHISE FEES: A fee levied on utilities in exchange for allowing the utilities

the use of public right-of-way.

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

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

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

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

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

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

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

G

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

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

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

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

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA): Professional association of state/provincial and local finance officers in the US and Canada, dedicated to sound management of government financial resources.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The body that sets Accounting standards, specifically for governmental entities at the state and local levels.

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

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

H

HOMESTEAD EXEMPTION: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

I

INFRASTRUCTURE: The basic facilities, equipment, and installations needed for the function of a system or organization (e.g. roads, bridges, public buildings).

INSURANCE PREMIUM TAX: A tax insurance to finance various departments of the General Fund/

INTANGIBLE PROPERTY: A category of personal property that includes stocks, taxable bonds and cash.

INTERFUND TRANSFERS: Interfund transfers are a type of interfund transaction that involves the permanent movement of funds between funds. For any one transaction, the transfer-in and the transfer-out must be classified in the same way, so that the transfers-in equal the transfer-out.

L

LEGAL LEVEL OF CONTROL: Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level

of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

LIABILITIES: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

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

M

MAJOR FUND: Major Funds represent the government's most important funds or important to the financial statement users.

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

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

N

NONDEPARTMENTAL: Functions and accounts that are not directly related to a department's main service activity, in which are separate from department operations

O

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

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

ORDINANCE: A formal legislation enacted by City Council and has the full force and effect of law within the City.

P

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

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

Effectiveness - The degree to which performance objectives are being achieved.

Efficiency - The relationship between work performed and the resources required to perform it. Typically presented as unit costs.

Workload - A quantity of work performed.

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

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

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

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

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

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

R

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

RESOLUTION: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
RETAINED EARNINGS: A fund equity account which reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.
RESERVE: An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditure/revenue shortfalls.
REVENUE: Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines, penalties, and grants.
REVENUE BONDS: Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

S

SERVICE LEVEL: Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of a workload.
SINKING FUND: A reserve fund accumulated over a period of time for retirement of a debt.
SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST): A 1% Sales Tax approved by voters for specific capital improvement projects.
SPECIAL REVENUE FUND: A fund in which the revenues are designated for use for specific purposes or activities.

T

TAX DIGEST: Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.
TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Dunwoody are approved by the City Council and are within limits determined by the State.

U

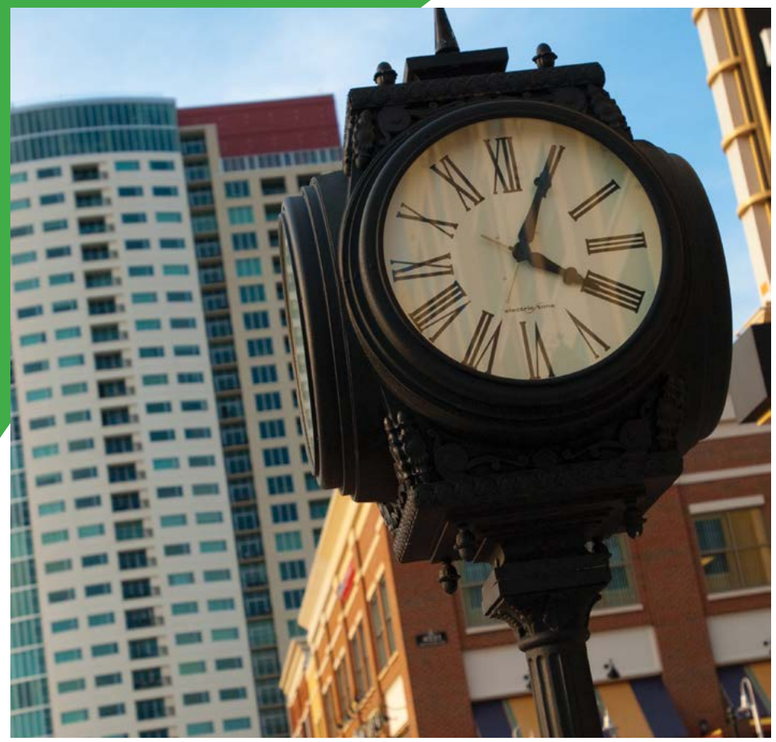
UNIT OF LOCAL GOVERNMENT: Unit of local government, "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph,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

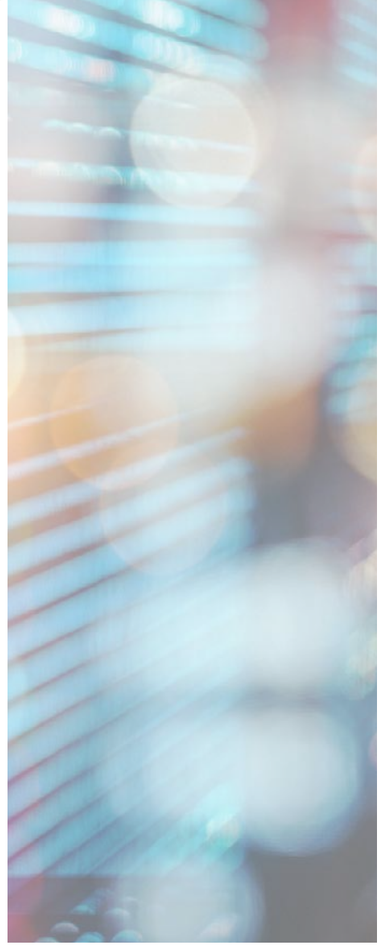
W

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

ARC: Atlanta Regional Commission
DRI: Developmental Regional Impact
LDP: Land Disturbance Permit
PC: Planning Commission
SLUP: Special Land Use Permit

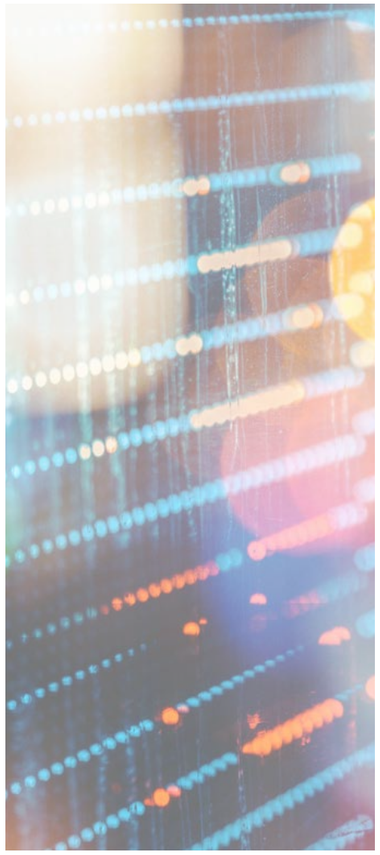
CONTACT





City of Dunwoody Georgia

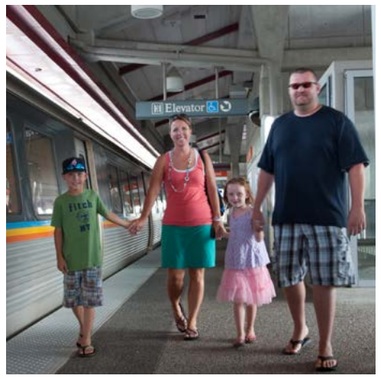
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