

To: Mayor and Members of
Dunwoody City Council

From: Richard Platto, Finance Director

Re: Mid-Year 2025 Budget Amendment

Date: July 28, 2025

Action

To approve a resolution and authorize the mayor, city manager, or designee to execute all documents necessary and proper to amend the Fiscal Year 2025 Budget.

Summary

The attached resolution is the mid-year amendment to the budget for FY 2025. The resolution reflects updates to the FY2025 budget based on trends and previously passed Council actions.

Overall, the budgeted revenues of the General Fund are increasing \$1.3 million (3.4%) over the currently adopted budget, with no change to the operating expense budget within the General Fund. Most of the increase in General Fund revenue is to align the FY2025 budget with the actual results of FY2024. Please note that adjustments to Property Tax revenue are being proposed at this time to align with the preliminary Property Tax Digest received from DeKalb County.

These changes mean that the adopted budgeted use of fund balance of \$1,262,213 will be eliminated for FY2025. Assuming actual revenue and expenditures within the General Fund for FY2025 are similar to the adjusted FY2025 budget, months reserved of fund balance will be approximately 10 months at the end of FY2025. Please note that all numbers are unaudited and subject to change.

Detail

Budget Adjustments to revenue for the General Fund are as follows (as shown in Exhibit A):

- 1) The following revenue sources are being adjusted in the FY2025 budget to align with FY2024's actual results:
 - Increase of \$306,000 in Real Property Tax.
 - Increase of \$365,000 in Franchise Fees – Electric.
 - Increase of \$45,000 in Alcoholic Beverage Excise Tax.
 - Increase of \$20,000 in Excise Tax on Energy.
 - Increase of \$250,000 in Business & Occupation Tax.
 - Increase of \$154,113 in Insurance Premium Tax due.
 - Increase of \$38,000 in Financial Institutions Tax due.
 - Increase of \$55,000 in Alcoholic Beverage Licenses.
 - Decrease of (\$34,000) in Advertising Rental revenue.
 - Increase of \$63,100 in Rental Income for 4800 Ashford Dunwoody Road.

Budget Adjustments to expenditures for the General Fund are as follows (as shown in Exhibit A):

- A) (\$203,760) decrease in the Police department personnel costs due to vacancies.
- B) \$100,000 increase in the Professional Services within the Police department for the 6-month trial period with Flock Safety regarding the drone for the Real Time Crime Center (RTCC).
- C) \$33,760 increase in R&M-Software within the Police Department to purchase 10 Axon Body Worn cameras from Axon.
- D) \$70,000 increase in Rentals within the Police Department to fund the Shared Police SWAT Vehicle based on the Memorandum of Understanding.
 - a. Please note that items A through D above net to no bottom-line change for the Police Department's FY2025 budget.

Budget Adjustments for other funds are as follows (as shown in Exhibit A):

- E) As part of the contract award for the Edison – Cherry Hill Connector Path, \$38,750 of funding from the Georgetown Trail project (Project #SP124-1846) will be transferred to the Edison – Cherry Hill Connector Path project (Project #SP124-2406) within the SPLOST II Fund.
- F) With all the necessary new laptops and desktops that were scheduled to be replaced during FY2024 completed, the remaining funds within the project (Project #24B) will be transferred to the Hybrid Conference Rooms project (Project #24C) to complete the buildout in all conference rooms at City Hall within the General Capital Projects Fund.
- G) As part of the contract award for the Brook Run Maintenance Building (Project #23C), at total of \$1,550,000 will be transferred into the project, with \$1,000,000 coming from the Chamblee Dunwoody/Georgetown Gateway project (Project #405), \$461,000 is coming from Unallocated Capital from the Shallowford Road proceeds, and \$89,000 is the insurance reimbursement the City received, and is coming from Fund Balance within the General Capital Projects Fund.
- H) As part of the contract award for the Veteran's Memorial Renovation at Brook Run Park project (Project #23E), \$489,832 of funding from the Unallocated Capital from the Shallowford Road proceeds will be transferred to the project within the General Capital Projects Fund.

Based on the above adjustments, the FY2025 General Fund Budget would be as follows:

		FY2025		FY2025
	FY2024	Original	Adj #1 - Mid	Proposed
	Actual	Budget	Year Adj	Budget
Revenue:				
Taxes	27,553,397	26,335,000	1,178,113	27,513,113
Licenses & Permits	1,999,952	1,999,000	55,000	2,054,000
Other Charges for Services	1,289,175	1,092,000	0	1,092,000
Fines & Forfeitures	1,226,557	1,338,000	0	1,338,000
Investment Income	665,204	385,000	0	385,000
Miscellaneous Revenue	381,449	330,000	29,100	359,100
Other Financing Sources	2,276,692	2,242,750	0	2,242,750
Total Recurring Revenue	35,392,427	33,721,750	1,262,213	34,983,963
One Time Revenue				
- Transfer From ARPA II (fund PD positions)	1,035,585	2,016,282	0	2,016,282
Use of Fund Balance	0	1,262,213	(1,262,213)	0
Total Revenue	36,428,012	37,000,245	0	37,000,245
Expenses:				
Council (1110)	367,878	382,470		382,470
City Manager (1320)	678,693	705,920		705,920
City Clerk (1330)	453,984	576,145		576,145
Finance (1500)	1,959,468	2,254,520		2,254,520
Legal (1530)	490,056	420,000		420,000
Information Technology (1535)	2,382,111	3,194,085		3,194,085
Human Resources (1540)	454,909	642,665		642,665
Facilities (1565)	580,924	563,930		563,930
Communications (1570)	495,786	525,535		525,535
Court (2650)	680,002	842,645		842,645
Police (3200)	12,416,104	14,264,890		14,264,890
Public Works (4100)	3,228,849	3,359,450		3,359,450
Parks & Recreation (6200)	4,598,585	4,996,885		4,996,885
Community Development (7000)	1,841,863	1,571,790		1,571,790
Economic Development (7500)	441,716	528,880		528,880
Debt Service & Contingency (9000)	1,315,712	1,450,435		1,450,435
Total Recurring Expenses	32,386,640	36,280,245	0	36,280,245
One Time Expense				
- Transfer to Capital - IT	200,000	220,000		220,000
- Comp Plan Rewrite/Code Update	175,507	500,000		500,000
Total Expenses	32,762,147	37,000,245	0	37,000,245

Recommendation

Staff recommend approval of the Mid-Year 2025 Budget Amendments.

RESOLUTION 2025-07-XX

A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2025 FOR THE GENERAL, SPLOST II, AND GENERAL CAPITAL PROJECTS FUNDS, OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE ITEM OF ANTICIPATED FUNDING SOURCES, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES

WHEREAS, a proposed amended budget for the General, SPLOST II, and General Capital Projects Funds of the City has been presented to the Mayor and City Council; and

WHEREAS, the Mayor and City Council have reviewed the proposed amendment; and

WHEREAS, the fund has a balanced budget, such that anticipated funding sources equal or exceed proposed expenditures; and

WHEREAS, This Budget Amendment and the Budget Message pursuant to Section 5.03(a) of the City Charter have been filed in the office of the City Clerk and open for public inspection; and

WHEREAS, the Mayor and City Council intend to amend the annual budget for the Fiscal Year 2025.

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

Section 1. That the City of Dunwoody, Georgia hereby amends the budget for the Fiscal Year 2025, said budget amendments being described below in Exhibit A.

Section 2. That any increase or decrease in appropriations of the General, SPLOST II, and General Capital Projects Funds for any department; other than those exceptions provided for herein, shall require approval of the City Council; and

Section 3. That the City Manager and his/her designee may promulgate all necessary internal rules, regulations, and policies to ensure that this Budget Resolution is followed.

**SO RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DUNWOODY,
GEORGIA** this the 28th day of July, 2025.

Approved:

Lynn P. Deutsch, Mayor

Attest:

Sharon Lowery, City Clerk
Seal

Approved as to Form and Content

City Attorney

City of Dunwoody					EXHIBIT A
Fiscal Year 2025 Budget Amendments - General Fund, SPLOST II Fund, and Capital Projects Fund					

FUND	Department	Account	Account Name		Proposed Budget Change
SOURCE - Revenue					
General Fund (100)	Real Property Tax	311100.00	Real Property Tax	1	(\$306,000)
General Fund (100)	Franchise Fees - Electric	311710.01	Franchise Fees - Electric	1	(\$365,000)
General Fund (100)	Alcoholic Beverage Excise Tax	314200.00	Alcoholic Beverage Excise Tax	1	(\$45,000)
General Fund (100)	Excise Tax on Energy	314500.00	Excise Tax on Energy	1	(\$20,000)
General Fund (100)	Business & Occupation Tax	316100.00	Business & Occupation Tax	1	(\$250,000)
General Fund (100)	Insurance Premium Tax	316200.00	Insurance Premium Tax	1	(\$154,113)
General Fund (100)	Financial Institutions Tax	316300.00	Financial Institutions Tax	1	(\$38,000)
General Fund (100)	Alcoholic Beverage Licenses	321100.00	Alcoholic Beverage Licenses	1	(\$55,000)
General Fund (100)	Advertising Rental	381000.01	Advertising Rental	1	\$34,000
General Fund (100)	Rental Income-4800 Ashford Dunwoody	381000.02	Rental Income-4800 Ashford Dunwoody	1	(\$63,100)
	Fund Balance				\$1,262,213
Total SOURCE - Revenue					\$0
USE - Expenditure					
General Fund (100)	3200 - Police	511100.00	Regular Salaries	A	(\$100,000)
General Fund (100)	3200 - Police	512100.00	Group Insurance	A	(\$63,760)
General Fund (100)	3200 - Police	512400.00	Retirement	A	(\$30,000)
General Fund (100)	3200 - Police	512400.01	401a Match	A	(\$10,000)
General Fund (100)	3200 - Police	521200.00	Professional Services	B	\$100,000
General Fund (100)	3200 - Police	522200.01	R&M-Software	C	\$33,760
General Fund (100)	3200 - Police	522300.00	Rentals	D	\$70,000
Total USE - Expenditure					\$0
USE - Expenditure					
SPLOST II Fund (321)	SP124-2406 - Edison - Cherry Hill Connector Path	541400.00	SP124-2406 - Edison - Cherry Hill Connector Path	E	\$38,750
SPLOST II Fund (321)	SP124-1846 - Georgetown Trail	541400.00	SP124-1846 - Georgetown Trail	E	(\$38,750)
Total USE - Expenditure					\$0
USE - Expenditure					
Capital Project Fund (350)	24B - New Laptops and Desktops	542000.00	24B - New Laptops and Desktops	F	(\$27,150)
Capital Project Fund (350)	24C - Hybrid Conference Rooms	542000.00	24C - Hybrid Conference Rooms	F	\$27,150
Capital Project Fund (350)	23C - Brook Run Maintenance Building	541400.00	23C - Brook Run Maintenance Building	G	\$1,550,000
Capital Project Fund (350)	23E - Veteran's Memorial Renovation - Brook Run Park	541400.00	23E - Veteran's Memorial Renovation - Brook Run Park	H	\$489,832
Capital Project Fund (350)	405 - Chamblee-Dunwoody / Georgetown Corridor	541400.00	405 - Chamblee-Dunwoody / Georgetown Corridor	G	(\$1,000,000)
Capital Project Fund (350)	Unallocated Capital (Shallowford Road Proceeds)	541400.00	Unallocated Capital (Shallowford Road Proceeds)	G, H	(\$950,832)
Capital Project Fund (350)	Fund Balance			G	(\$89,000)
Total USE - Expenditure					\$0



City of Dunwoody *Georgia*

2025 Mid Year Budget Amendment

July 2025

Purpose

- A mid-year budget amendment is a process to make adjustments to a previously approved budget during the current fiscal year.
- Used to address unforeseen circumstances or to reallocate funds based on updated information.
- In essence, it's a tool to ensure that the City's budget remains relevant and responsive to changing circumstances throughout the fiscal year.

Calendar

- FY2025 Revenue and Expense budgets were prepared during the summer of 2024, with only partial FY2024 numbers available.
- After the soft close of the FY2024 books and the 2025 Tax Digest was available, the City is able to update the FY2025 budget.

FY2025 Mid Year Budget Amendment – Summary

- Summary:
 - General Fund – Eliminates the FY2025 budgeted use of Fund Balance (\$1,262,213). Expense budget remains unchanged.
 - Proposed adjustments within the SPLOST II and General Capital Projects Fund to address previously approved Council action. No bottom line changes to overall budget in any Fund.

FY2025 Mid Year Budget Amendment – General Fund

- FY2025 General Fund revenue adjustments to align with FY2024 actual results or preliminary 2025 Property Tax Digest:
 - Increase of \$306,000 in Real Property Tax, \$365,000 in Franchise Fees – Electric, and \$250,000 in Business & Occupation Tax.
 - Combined increase of \$341,213 in other smaller revenue sources.

FY2025 Mid Year Budget Amendment – General Fund

- FY2025 General Fund expense adjustments:
 - (\$203,760) decrease in the Police department personnel costs to fund the following:
 - \$100,000 for 6-month trial period with Flock Safety for the drone.
 - \$33,760 to purchase 10 Axon Body Worn cameras.
 - \$70,000 to fund the Shared Police SWAT Vehicle.
- (Note: Above items net to no bottom-line change for the Police Department's FY2025 operating budget.)

FY2025 Mid Year Budget Amendment – Other Funds

- FY2025 adjustments to Other Funds:
 - SPLOST II Fund:
 - Transfer \$38,750 from the Georgetown Trail project to the Edison – Cherry Hill Connector Path project.
 - General Capital Projects Fund:
 - Transfer \$27,150 to complete the hybrid buildout for all conference rooms.
 - For the Brook Run Maintenance Building, at total of \$1,550,000 will be transferred into the project.
 - For the Veteran's Memorial Renovation at Brook Run Park project, a total of \$489,832 will be transferred into the project.