City of Dunwoody Georgia

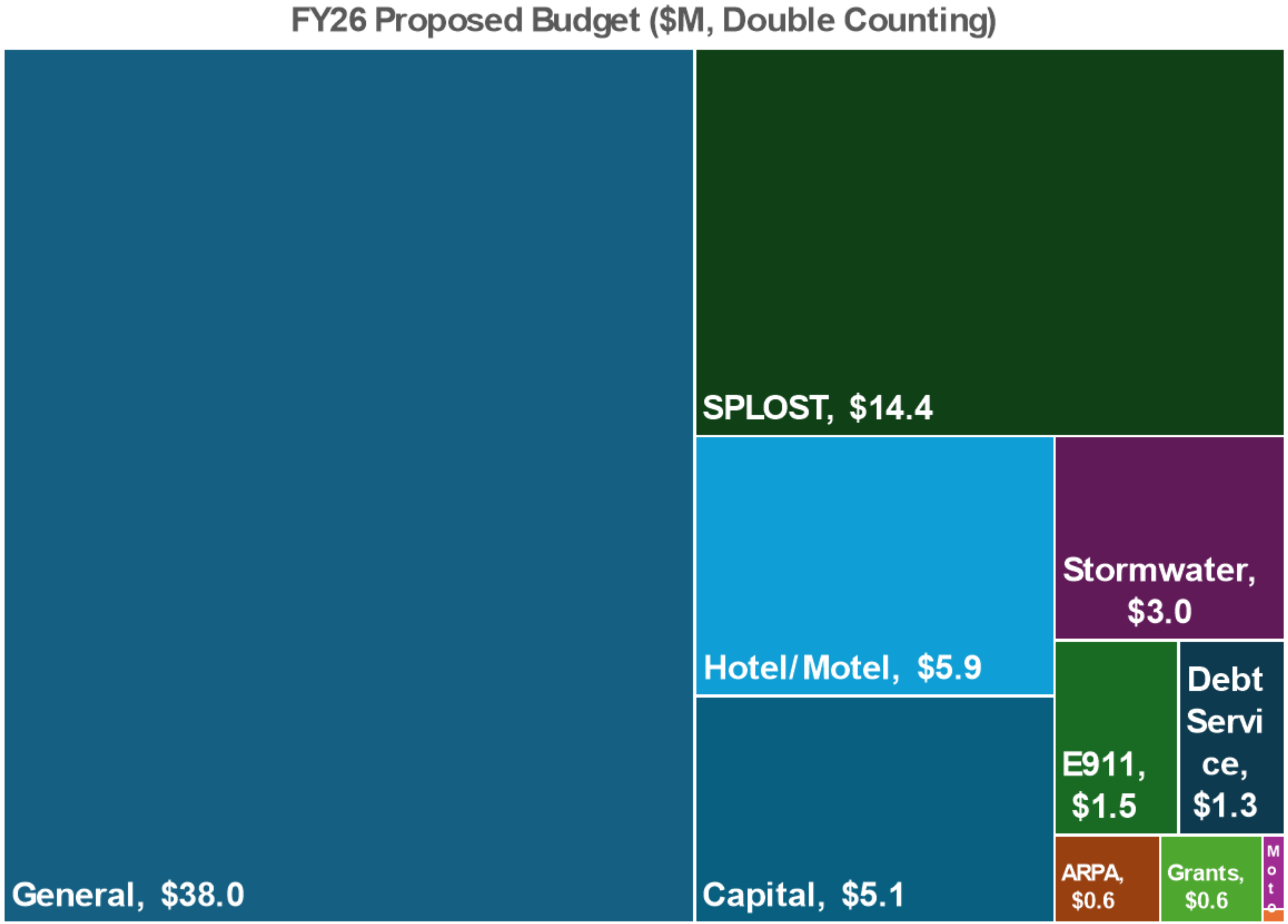
FY2026 Proposed Operating & Capital Budget Overview

October 27, 2025

Background

- The FY2026 Annual Budget for both Operating and Capital was presented to the full City Council as required by Charter on August 27, 2025. *Sec 5.03 (a)*
- The City Council has two full months to review the budget for approval or modification. If it is not approved by November 1, 2025, the budget as submitted is automatically approved. *Sec 5.04 (b)*
- A Budget Workshop with the Mayor and City Council was held on September 29, 2025. Additionally, a Capital Improvement Plan (CIP) Focused Meeting was held on October 6, 2025.

FY2026 Proposed Budget – All Funds



General Fund Operating

- There is no planned use of fund balance in the FY 2026 General Fund budget. The current 2025 budget also does not have any budgeted use of fund balance.
- A combination of better than anticipated recent digest growth along with control of expenses has allowed the city to weather the post-COVID economy without ever using reserves.

General Fund Operating

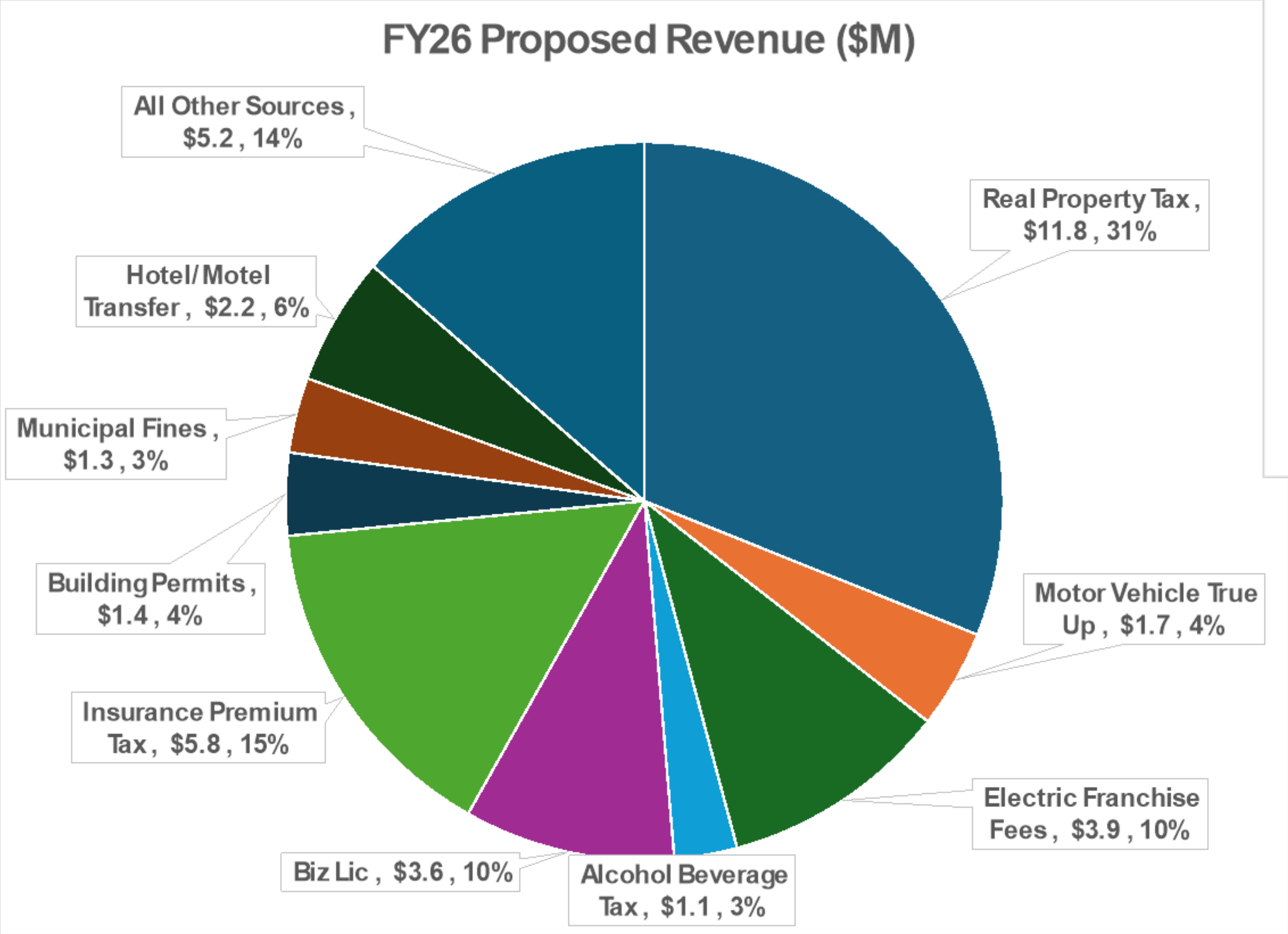
	2024 Actuals	2025 Amended Budget	2026 Proposed Budget
Starting Unassigned Fund Balance	$26,440,815	$29,950,201	$29,950,201
Recurring Revenues	$35,280,943	$34,983,963	$38,001,330
One-Time Revenues	$1,147,069	$2,016,282	$0
Total Revenues	$36,428,012	$37,000,245	$38,001,330
Recurring Expenditures	$32,386,639	$36,280,245	$37,431,330
One-Time Expenditures	$375,507	$720,000	$570,000
Total Expenditures	$32,762,147	$37,000,245	$38,001,330
Ending Unassigned Fund Balance	$29,950,201	$29,950,201	$29,950,201
Gain/(Use) of Fund Balance	$3,509,386	$0	$0
Months Unassigned/Recurring	11.10	9.91	9.60
Four Month Reserve	$10,795,546	$12,093,415	$12,477,110
Fund Balance above Four Months	$19,154,655	$17,856,786	$17,473,091
Fund Balance above Six Months	$13,756,881	$11,810,079	$11,234,536

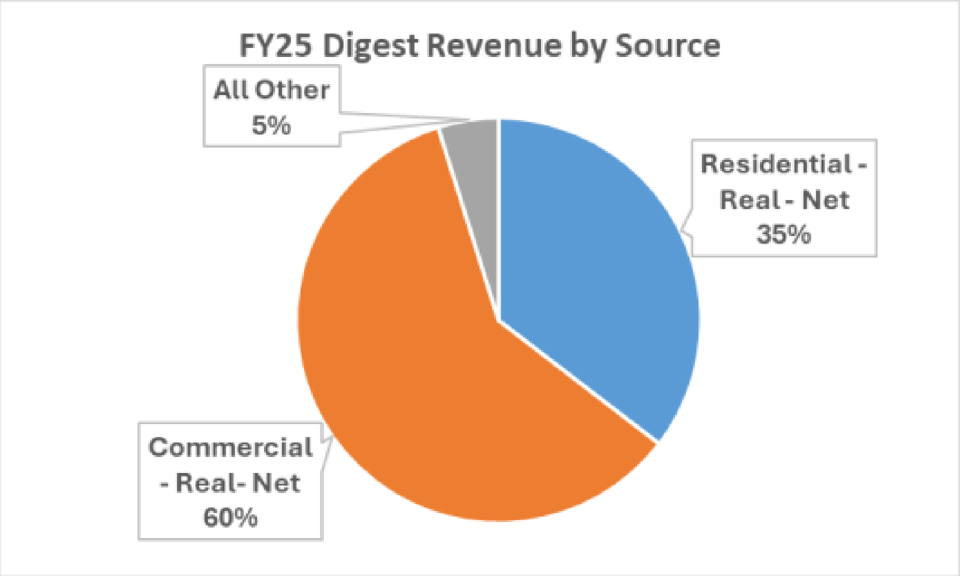
General Fund Operating-Revenue

Revenues	2024 Actuals	2025 Amended Budget	2026 Proposed Budget	Variance	% Change
Property Taxes	$11,972,452	$11,877,000	$12,292,000	$415,000	3.5%
Franchise Fees	$4,183,249	$4,312,000	$4,902,000	$590,000	13.7%
Business & Occupation Tax	$3,229,991	$3,229,000	$3,611,000	$382,000	11.8%
Insurance Premium Tax	$4,929,245	$4,967,113	$5,802,830	$835,717	16.8%
Other Taxes	$3,238,461	$3,128,000	$3,381,000	$253,000	8.1%
Licenses & Permits	$1,999,952	$2,054,000	$2,158,000	$104,000	5.1%
Other Charges for Services	$1,289,175	$1,092,000	$1,267,000	$175,000	16.0%
Fines &Forfeitures	$1,226,557	$1,338,000	$1,288,000	($50,000)	-3.7%
Investment Income	$665,204	$385,000	$694,000	$309,000	80.3%
Miscellaneous Revenue	$381,449	$359,100	$296,000	($63,100)	-17.6%
Hotel/Motel Tax	$2,060,177	$2,139,750	$2,203,500	$63,750	3.0%
Motor Vehicle Rental Tax	$105,031	$103,000	$106,000	$3,000	2.9%
Recurring Revenues	**$35,280,943**	**$34,983,963**	**$38,001,330**	**$3,017,367**	**8.6%**
Proceeds from Sale of Capital Assets	$111,484	$0	$0		
Transfer In - ARPA II	$1,035,585	$2,016,282	$0		
Total Revenues	**$36,428,012**	**$37,000,245**	**$38,001,330**		

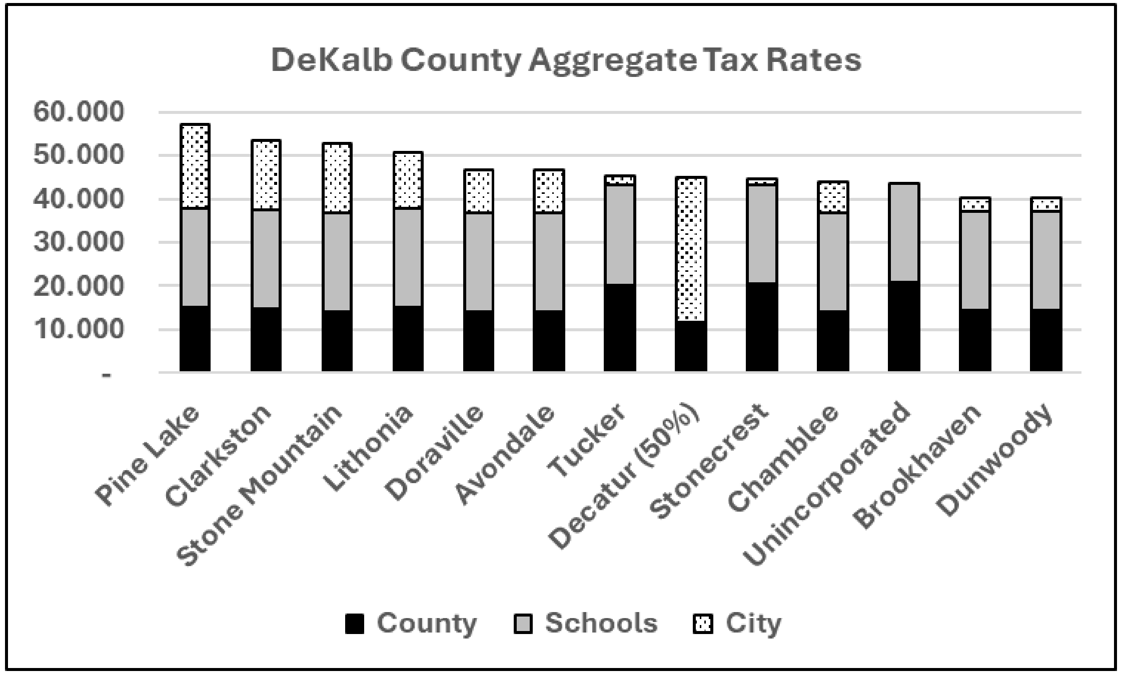
City of Dunwoody Georgia

General Fund Operating - Revenue



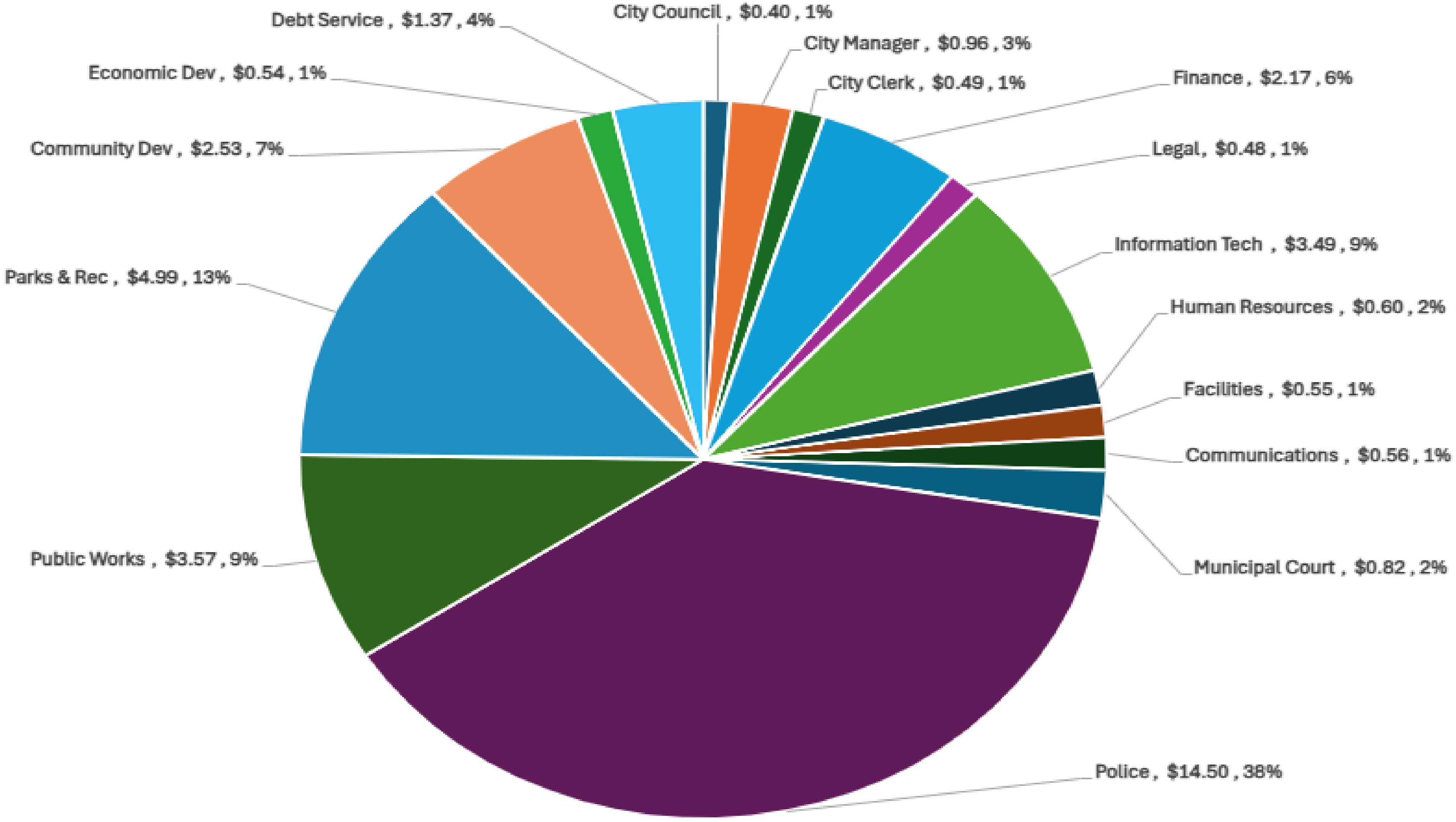


Dunwoody Property Tax Comparison

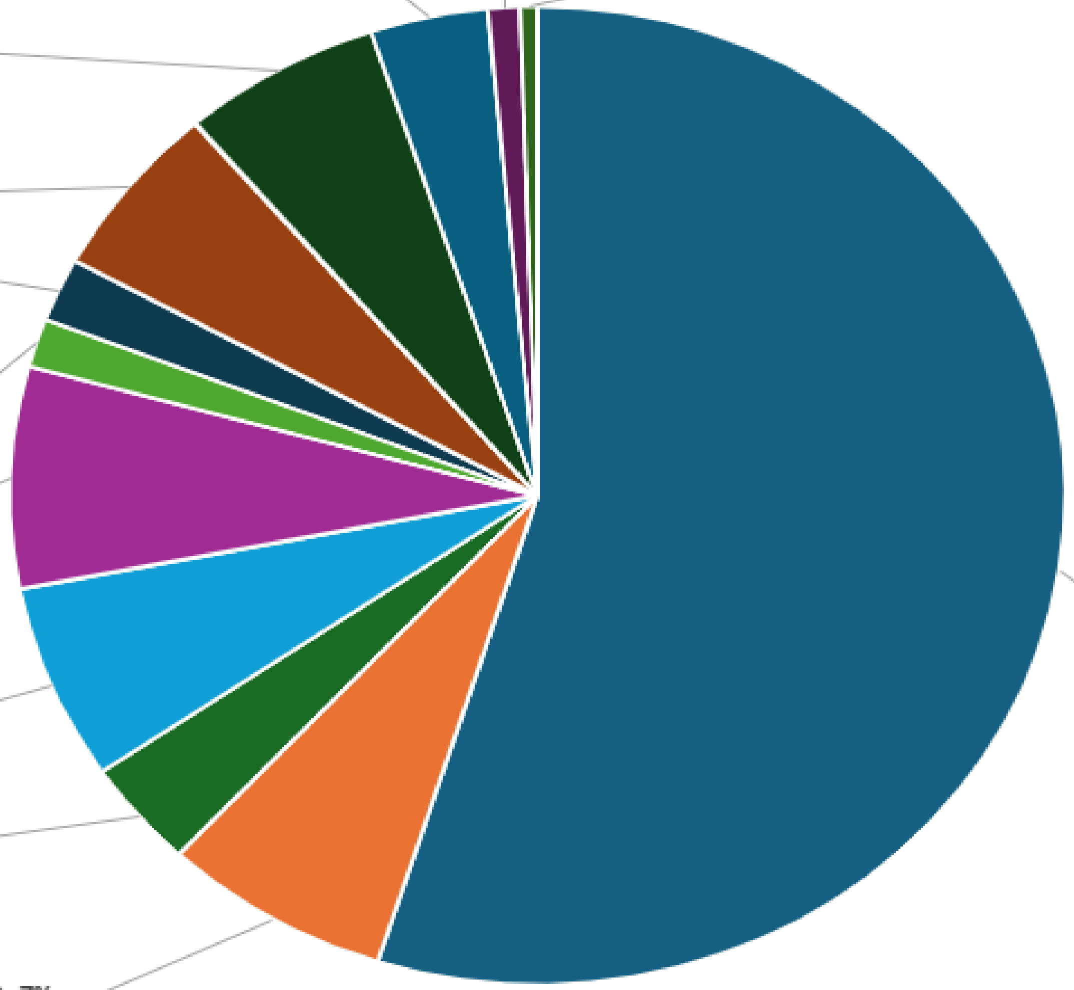


DeKalb County Collective 2025 Millage Rates					
City	County	Schools	City	Total	Tax Freeze
Pine Lake	15.002	22.780	19.400	57.182	No
Clarkston	14.730	22.780	15.800	53.310	No
Stone Mountain	14.142	22.780	15.827	52.749	No
Lithonia	14.908	22.780	13.021	50.709	No
Doraville	**14.091**	**22.780**	**9.625**	**46.496**	**Yes**
Avondale	14.158	22.780	9.550	46.488	No
Tucker	**20.310**	**22.780**	**2.036**	**45.126**	**Yes**
Decatur (50%)	11.674	-	33.270	44.944	No
Stonecrest	20.558	22.780	1.257	44.595	No
Chamblee	14.118	22.780	7.060	43.958	No
Unincorporated	**20.810**	**22.780**	**-**	**43.590**	**Yes**
Brookhaven	**14.345**	**22.780**	**3.210**	**40.335**	**Yes**
Dunwoody	**14.345**	**22.780**	**3.040**	**40.165**	**Yes**

General Fund Operating-Expense by Department ($M)

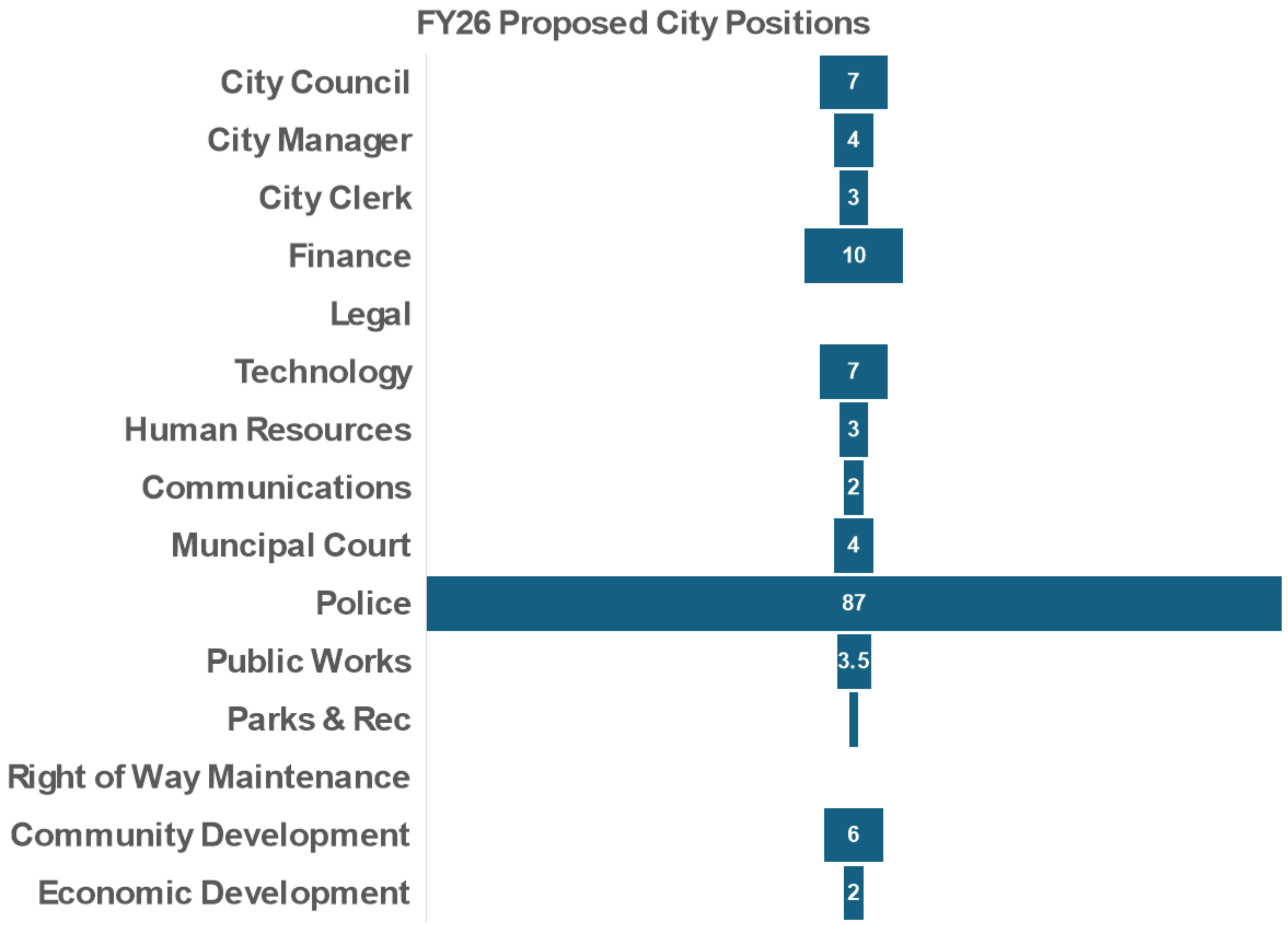


General Fund Operating-Expense by Category ($M)



Dunwoody by the Numbers

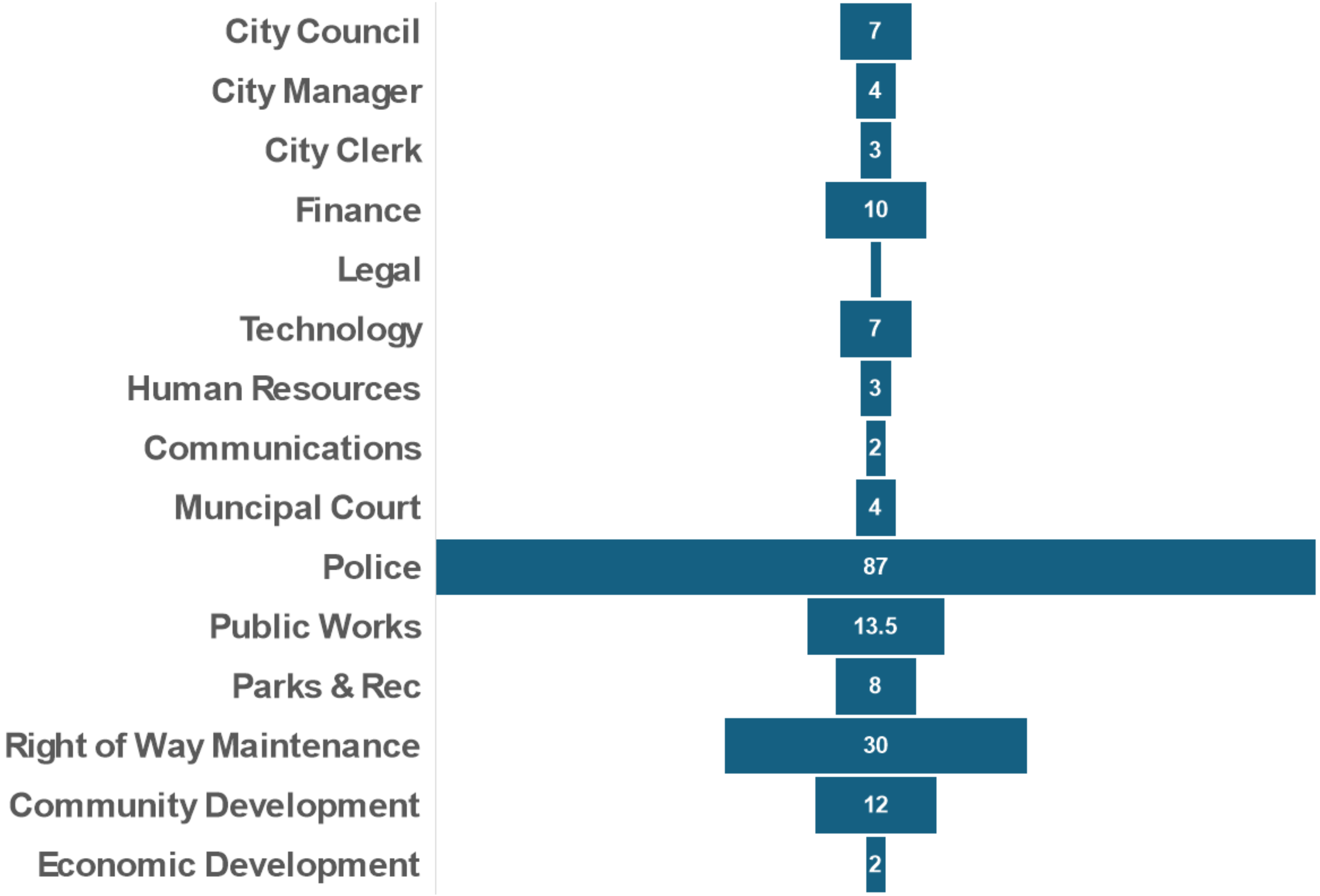
City Staff



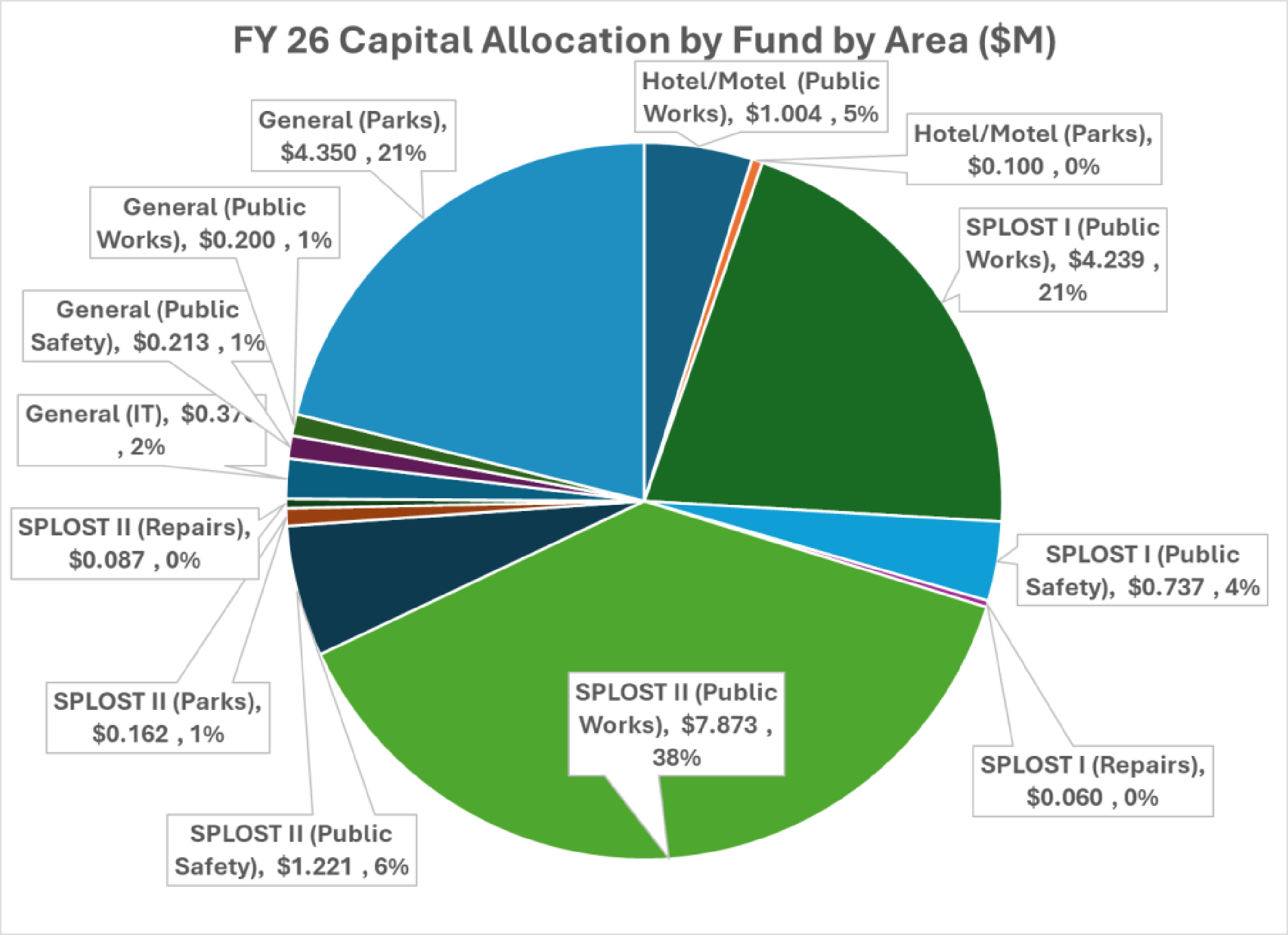
Dunwoody by the Numbers

City and Contracted Staff

FY26 Proposed City and Contracted Positions



Capital Funding FY2026



General Fund Operating

FY2026 Proposed	$M	
Starting Fund Balance	$	29.950
Recurring Revenues	$	38.001
Recurring Expenditures	$	(37.431)
One-Time Expenditures	$	(0.570)
Ending Fund Balance	$	29.950
Months Fund Balance		9.60
Excess over Six Month	$	11.235
less Proposed Capital Transfer	$	(7.235)
New Ending Fund Balance	$	22.715
New Months Fund Balance		7.28
New Excess over Six Months	$	4.000

Mayor's Recommendation

- Police Equipment: $735,000
- Homecoming Park: $5,000,000
- Pedestrian Safety: $500,000
- Sidewalks: $1,000,000

Capital Contribution – Police ($735,000)

- Drone First Responder ($200K)
- Electric Vehicles/Ford Maverick ($117K)
- Vehicles ($183K)
- Ballistic Windows for vehicles ($235k)

Capital Contributions – Homecoming ($5M)

- Wildflower Meadow
- Open play field
- ½ mile nature trail
- Restroom pavilion with solar panels
- State-of-the-art 12,000 sq ft inclusive playground
- Sand volleyball courts *
- Sensory garden
- Community space building with solar panels

* Proposed option in lieu of pickleball courts

Capital Contr. – Pedestrian Safety ($500K)

- Vanderlyn at Hensley Crosswalk Bulb Outs- $50K
- Dunwoody Village Parkway Intersection Safety- $275K
- Womack at Vermack Bulb Out- $25K
- Tilly Mill at Dunwoody Glen Crosswalk Realignment- $50K
- Audible Pedestrian Push Buttons 10 intersections - $100K

Capital Contributions – Sidewalks ($1M)

- Chamblee Dunwoody Sidewalk- Spalding Dr to Oakpointe Pl: $450K (Project SP1-1843)
- Peeler Road Sidewalk: Huntington Hall to Equestrian Way: $500K (Project SP1-1844)
- Vermack Sidewalk- Womack to Parliament: $50K (Project SP1-1823)


City of
Dunwoody
Georgia

STATE OF GEORGIA
CITY OF DUNWOODY RESOLUTION 2025-10-XX

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2026 FOR EACH FUND OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING THE ITEM OF ANTICIPATED FUNDING SOURCES, PROHIBITING EXPENDITURES TO EXCEED APPROPRIATIONS, AND PROHIBITING EXPENDITURES FROM EXCEEDING ACTUAL FUNDING SOURCES

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

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

WHEREAS, a notice was published that the City Council would meet on October 14, 2025, and October 27, 2025, at 6 p.m., in the council chambers of city hall for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of the City an opportunity to be heard in a public hearing upon said budget; and

WHEREAS, the City Council did hold a public hearing at those times and place and did then consider the matter of the proposed budget for the fiscal year 2026; and

WHEREAS, the Fiscal Year 2026 Budget, 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, each of these funds has a balanced budget, such that anticipated revenues and other funding sources equal or exceed the proposed expenditures or expenses; and

WHEREAS, the Mayor and City Council intend to adopt an annual budget for the Fiscal Year 2026 effective January 1, 2026, through December 31, 2026; and

WHEREAS, this resolution will benefit the general welfare of the City, its citizens and general public.

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

STATE OF GEORGIA
CITY OF DUNWOODY RESOLUTION 2025-10-XX

Section 1. That the City of Dunwoody, Georgia hereby adopts a budget for the Fiscal Year 2026, said budget being described below;

FUND LEVEL BUDGET	
FUND DESCRIPTION	**2026 PROPOSED BUDGET**
General Fund	$ 38,001,330
Opioid Settlement Fund	20,000
E911 Fund	1,521,000
American Rescue Plan Act II Fund	586,540
Multiple Grants Fund	564,300
Hotel-Motel Fund	5,878,500
Motor Vehicle Excise Tax Fund	106,000
SPLOST I Fund	5,036,405
SPLOST II Fund	9,344,000
Capital Projects Fund	5,133,377
Debt Service Fund	1,372,185
Storwater Fund	2,966,130
Total	$ 70,529,767

GENERAL FUND BUDGET REVENUES	
REVENUE SOURCE	**2026 PROPOSED BUDGET**
Taxes	$ 30,038,830
Licenses & Permits	2,158,000
Charges for Services	1,217,000
Fines & Forfeitures	1,288,000
Investment Income	694,000
Contributions & Donations	20,000
Miscellaneous Revenue	276,000
Other Financing Sources	2,309,500
Total	$ 38,001,330

STATE OF GEORGIA
CITY OF DUNWOODY RESOLUTION 2025-10-XX

GENERAL FUND BUDGET EXPENDITURES	
DEPARTMENT	**2026 PROPOSED BUDGET**
City Council	$ 399,570
City Manager	959,115
City Clerk	486,230
Finance & Administration	2,173,455
Legal	475,000
Information Technology	3,491,535
Human Resources	596,015
Facilities	548,930
Communications	555,395
Municipal Court	823,060
Police	14,495,120
Public Works	3,571,390
Parks	4,986,775
Community Development	2,527,105
Economic Development	540,450
Contingency	-
Transfer Out - Debt Service	1,372,185
Total	$ 38,001,330

Section 2. That the items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the amounts shown in the budget for each fund as proposed expenditures or expenses and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That any increase or decrease in appropriations or revenue of any fund or for any department; the establishment of new capital projects; or the establishment of new grant projects other than those exceptions provided for herein, shall require approval of the City Council; and

STATE OF GEORGIA
CITY OF DUNWOODY RESOLUTION 2025-10-XX

Section 4. That the City Manager and his/her designee may promulgate all necessary internal rules, regulations, and policies to ensure that this Budget Resolution is followed.

Section 5. That the City Manager, or his/her designee, may adjust the budget as necessary for any gifts, donations, or grants that are accepted by the City Council during the fiscal year.

Section 6. That the City Manager, or his/her designee, may amend the City's Position Allocation and Compensation Chart to update the City's salary ranges to align with the market adjustment pay increase for all City employees effective July 1, 2026.

Section 7. All fees in the Fee schedule included in Exhibit A of the Appendix are adopted and effective January 1, 2026, and are in effect until modified by action of the City Council.

SO RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DUNWOODY, GEORGIA this the 27th day of October 2025.

Approved:

____
Lynn P. Deutsch, Mayor

Approved as to Form and Content:

____
City Attorney's Office

Attest:

____
Sharon Lowery, City Clerk
(SEAL)

4800 Ashford Dunwoody Road
Dunwoody, Georgia 30338
dunwoodyga.gov | 678.382.6700

City of Dunwoody Georgia

To: Members
Dunwoody City Council

From: Richard Platto
Finance Director

Re: 2026 Operating & Capital Budget and Proposed Amendment

Date: October 27, 2025

Action

To conduct the first public hearing on the 2026 Proposed Budget and to amend the proposed 2026 Budget to include a $7.235 million allotment from the General Fund for various capital projects.

The passage of the budget is scheduled for a vote on October 27, 2025. This meeting is also to conduct the second public hearing and to amend the proposed budget based upon City Council discussions on September 29, 2025, and October 6, 2025.

Summary

The FY2026 Annual Budget was proposed by the Mayor and City Manager to the City Council on August 27, 2025. The first Budget Workshop with Mayor and City Council was held on September 29, 2025. Out of that meeting came the desire to have a Capital Improvement Plan (CIP) Focused Meeting which occurred on October 6, 2025.

FY2026 Proposed		$M
Starting Fund Balance	$	29.950
Recurring Revenues	$	38.001
Recurring Expenditures	$	(37.431)
One-Time Expenditures	$	(0.570)
Ending Fund Balance	$	29.950
Months Fund Balance		9.60
Excess over Six Month	$	11.235
less Proposed Capital Transfer	$	(7.235)
New Ending Fund Balance	$	22.715
New Months Fund Balance		7.28
New Excess over Six Months	$	4.000

Based upon the Mayor's Recommendation the City Council gave directions to say that a one-time allotment of $7.235 million from the General Fund would be appropriate for various projects. Even with that allotment, the 2026 General Fund budget would still be over six months reserved at the end of the next fiscal year.

The Mayor's Proposed amendment would allocate: $5,000,000 towards Homecoming Park; $1,000,000 towards Sidewalks; $735,000 towards Police Equipment; and $500,000 towards Pedestrian Safety.

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The presentation in September further detailed those proposed amounts as follows:

- Parks:
    - $5,000,000 for Homecoming Park and changing the previous $1,000,000 to an Unallocated Project.
- Police:
    - $200,000 for Drone First Responder
    - $183,000 for replacement of Police Vehicles
    - $117,000 for Electric Vehicles/Ford Mavericks
    - $235,000 for ballistic windows in vehicles
- Public Works (Pedestrian Safety):
    - $275,000 for Dunwoody Village Parkway Intersection Safety
    - $100,000 for Audible Pedestrian Push Buttons 10 intersections
    - $50,000 for Vanderlyn at Hensley Crosswalk Bulb Outs
    - $50,000 for Tilly Mill at Dunwoody Glen Crosswalk Realignment
    - $25,000 for Womack at Vermack Bulb Out
- Public Works (Sidewalks):
    - $500,000 for Peeler Road Sidewalk: Huntington Hall to Equestrian Way (Project SP1-1844)
    - $450,000 for Chamblee Dunwoody Sidewalk- Spalding Dr to Oakpointe Pl (Project SP1-1843)
    - $50,000 for Vermack Sidewalk- Womack to Parliament (Project SP1-1823)

Steps on October 27, 2025

- The public hearing will open with a presentation by the Finance department discussing the original proposal and the proposed amendment discussed on September 29, 2025, and October 6, 2025.
- The floor will be open for public comments on the original presentation, the previous two meetings, and the proposed amendment.
- After closure of public comment, City Council may amend the proposed budget as they desire. Based upon the previous input the proposed amendment would read:

  To amend the proposed budget for 2026 of the Mayor and City Manager as follows:

  1. To create a transfer of $7,235,000 from the General (Operating) Fund to the General (Capital Fund) using $7,235,000 of unreserved fund balance as the revenue source.
  2. To create the following Capital Projects in the General (Capital Fund) with the aforementioned transfer as the revenue source.
    - *$5,000,000 for Homecoming Park.*
    - *$200,000 in the Police Equipment project for the Drone First Responder.*

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  - *$183,000 in the Polie Vehicles project for Replacement of Police Vehicles.*
  - *$117,000 in the Police Vehicles project for Electric Vehicles/Ford Mavericks.*
  - *$235,000 in the Police Vehicles project for Ballistic Windows.*
  - *$275,000 for Dunwoody Village Parkway Intersection Safety*
  - *$100,000 for Audible Pedestrian Push Buttons 10 intersections*
  - *$50,000 for Vanderlyn at Hensley Crosswalk Bulb Outs*
  - *$50,000 for Tilly Mill at Dunwoody Glen Crosswalk Realignment*
  - *$25,000 for Womack at Vermack Bulb Out*
  - *$500,000 for Peeler Road Sidewalk: Huntington Hall to Equestrian Way*
  - *$450,000 for Chamblee Dunwoody Sidewalk- Spalding Dr to Oakpointe Pl*
  - *$50,000 for Vermack Sidewalk- Womack to Parliament: $50K*
- *To reallocate the $1 million presented in the original budget for Homecoming Park to a project Unallocated which will be available for appropriation upon subsequent action of City Council.*