

To: Mayor and Members of  
Dunwoody City Council

From: Richard Platto, Finance Director

Re: Fiscal Year 2025 Budget Amendment

Date: March 9, 2026

### **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 final amendment to the FY2025 budget. The resolution reflects current unaudited final revenue numbers along with budget amendments reflecting current expenditure and/or previously passed Council actions.

Overall, the anticipated revenues of the General Fund are increasing \$228,360 (1%) over the current budget and expenses are increasing by the same amount over the current budget. Most of the increase in revenue is due to electric franchise fees and insurance tax premiums. Operating expenses within the General Fund require minimal adjustment, as unaudited 2025 actual results came in at 95% of budget.

This action will mean that there will be no use of fund balance in FY2025 with reserves being at 10 months of fund balance. Please note that all numbers are unaudited and subject to change.

Based on this information, staff plan to bring an amendment at a subsequent Council meeting to adjust revenues to reflect newer projections for FY2026. While revenues have exceeded current budgetary projections, staff want a chance to review the underlying details.

### **Detail**

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

- 1) The following revenue sources exceeded budgeted projections.
  - o Increase of \$126,100 in Electric Franchise Fees.
  - o Increase of \$102,260 in Insurance Premium Tax due.

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

- A) \$1,000 adjustment in City Council due to participation in Education & Training classes.
- B) \$60,005 adjustment in Finance for additional support to cover the business license and front desk reception.
- C) \$47,605 adjustment in Legal.

- D) \$175,985 adjustment in Facilities, with \$119,450 being used to address the backlog of identified smaller repairs and maintenance that are not classified as capital at both City Hall and the Annex, and \$56,535 for higher-than-expected utilities costs.
- E) \$2,065 adjustment in Economic Development due to more business development/retention meetings.
- F) (\$58,300) adjustment in Contingency, as these funds are going to be allocated to cover a portion of the expenses listed above.

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

- G) Budget Adjustments for the Federal Confiscated Fund were \$42,165, to align actual revenue and expenditures with budget for the current fiscal year.
- H) Budget Adjustments for the State Confiscated Fund were \$19,385, to align actual revenue and expenditures with budget for the current fiscal year.
- I) Budget adjustments of \$224,605 within the E911 Fund are needed to align actual revenue with budget and to account for the increase in expenditures due to the 5% rate increase from the Chattahoochee River Authority and the purchase of communication software. Please note that this includes the use of fund balance of \$202,945.
- J) Budget adjustments of \$141,868 within the CARES II fund are needed in order to align expenditures with the budget to spend down the remaining funds.
- K) Budget Adjustments within the ARPA Fund of \$800,365 are needed in order to align expenditures with the budget to spend down the remaining funds. Please note that as of 12/31/25, all ARPA funds will have been spent.
- L) Budget Adjustments are needed within the ARPA II Fund of \$587,310 are needed in order to spend down the remaining funds.
- M) Budget Adjustments are needed in the amount of \$5,245 within the Grant Fund related to the Police Department from the United State Postal Inspection Service (USPIS), for reimbursing overtime costs and repairs and maintenance.
- N) The City was awarded a \$20,000 Safety Grant from GMA's Safety and Liability Management Grant Program in FY2025. The full amount of the FY2025 was spent this year, as well as \$8,800 that was remaining from the FY2024 grant.
- O) The City was awarded \$116,840 from the US Department of Energy for the purchase of electric vehicles for the Police Department. Budget adjustments for the spending of \$22,665 in 2025 are needed to account for the revenue and corresponding expenditures related to this grant. All funds related to the grant have now been spent.
- P) During FY2025, the City was awarded an additional amount from LMIG of \$617,605. \$400,000 of these funds were spent during FY2025, with the remaining amount to be spent during FY2026. Additionally, \$105,925 of the Safety Action Plan grant from LMIG that the City received in FY2024 was spent during FY2025.
- Q) The Georgetown Gateway project is a grant with GDOT where the funds are spent and then reimbursed. The City will receive 80% of the funds spent as reimbursement for the expenses.
- R) This grant came from the Governor's Office of Planning and Budget, under the program area of improving neighborhood outcomes in disproportionately impacted communities. The project that was awarded is a multi-use trail that will create a formal bike and pedestrian connection between Cherry Hill Lane and Eidson Road on existing city right-of-way. The total amount of the grant is \$110,000, with no City match required.
- S) This grant came from the Georgia Department of Transportation and was awarded for the North Shallowford Road Multiuse Path from Chamblee Dunwoody Road to Cotillion Drive. The total amount of the grant is \$560,000, with a 20% City match required.

- T) This grant came from the Georgia Department of Transportation and was awarded for the Winters Chapel Toad Path Phase II from Charmant Place to Peeler Road. The total amount of the grant is \$600,000, with a 20% City match required.
- U) This grant came from the Georgia Department of Transportation and was awarded for Chamblee Dunwoody Road from Womack Road to Roberts Drive. The total amount of the grant is \$250,000, with a 20% City match required.
- V) Due to the City collecting more Hotel/Motel funds than expected so far this fiscal year, revenue Budget Adjustments of \$350,635 are included within that fund and are used to fund on-going capital projects.
- W) Budget Adjustments for the Municipal Court Fund were needed to reflect the activity within the fund for FY2025. The Court funds should have been budgeted in the custodial fund for the receipt of all court funds. The funds will then be disbursed into the General Fund, State Agency Funds and the payment of the bonds when adjudicated.

### **Recommendation**

Staff recommends approval of the Fiscal Year 2025 Budget Amendments.

**RESOLUTION 2026-03-XX**

**A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2025 FOR THE GENERAL, FEDERAL CONFISCATED, STATE CONFISCATED, E911, CARES II, ARPA I & II, GRANT, HOTEL/MOTEL, AND MUNICIPAL COURT 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, Federal Confiscated, State Confiscated, E911, CARES II, ARPA I & II, Grant, Hotel Motel, and Municipal Court 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, Federal Confiscated, State Confiscated, E911, CARES II, ARPA I & II, Grant, Hotel Motel, and Municipal Court 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 9th day of March, 2026.

Approved:

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Lynn P. Deutsch, Mayor

Attest:

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Sharon Lowery, City Clerk  
Seal

Approved as to Form and Content

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City Attorney

<b>City of Dunwoody</b> Fiscal Year 2025 Budget Amendments - General Fund, Federal Confiscated, State Confiscated, E911, CARES II, ARPA I & II, Grant Fund, Hotel Motel, and Municipal Court Fund	<b>EXHIBIT A</b>
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FUND	Department	Account	Account Name	Proposed Budget Change
<b>SOURCE - Revenue</b>				
General Fund (100)	Franchise Fees - Electric	311710.01	Franchise Fees - Electric	1 (\$126,100)
General Fund (100)	Insurance Premium Tax	316200.00	Insurance Premium Tax	1 (\$102,260)
<b>Total SOURCE - Revenue</b>				<b>(\$228,360)</b>
<b>USE - Expenditure</b>				
General Fund (100)	1110 - City Council	523700.00	Education & Training	A \$1,000
General Fund (100)	1511 - Finance	521100.01	Official / Admin Services	B \$60,005
General Fund (100)	1530 - Legal	521200.01	Professional Services - Legal	C \$47,605
General Fund (100)	1565 - Facilities	521200.00	Professional Services	D \$17,720
General Fund (100)	1565 - Facilities	522200.00	Repairs & Maintenance	D \$86,915
General Fund (100)	1565 - Facilities	531100.00	Supplies	D \$14,815
General Fund (100)	1565 - Facilities	531230.00	Utilities	D \$56,535
General Fund (100)	7500 - Economic Development	523600.00	Dues & Fees	E \$2,065
General Fund (100)	9000 - Contingency	579000.00	Contingency	F (\$58,300)
<b>Total USE - Expenditure</b>				<b>\$228,360</b>
Federal Confiscated (211)	Cash Confiscation	351320.00	Cash Confiscation	G (\$41,195)
Federal Confiscated (211)	Interest Revenue	361000.00	Interest Revenue	G (\$970)
<b>Total SOURCE - Revenue</b>				<b>(\$42,165)</b>
Federal Confiscated (211)	3200 - Police	531600.00	Small Equipment	G \$42,165
<b>Total USE - Expenditure</b>				<b>\$42,165</b>
State Confiscated (212)	Cash Confiscation	351320.00	Cash Confiscation	H (\$4,495)
State Confiscated (212)	Interest Revenue	361000.00	Interest Revenue	H (\$2,200)
	Fund Balance Reserves	399999.00	Fund Balance Reserves	H (\$12,690)
<b>Total SOURCE - Revenue</b>				<b>(\$19,385)</b>
State Confiscated (212)	3200 - Police	531100.04	Supplies - Operating	H \$19,385
<b>Total USE - Expenditure</b>				<b>\$19,385</b>
E911 Fund (215)	Interest Revenue	361000.00	Interest Revenue	I (\$21,660)
E911 Fund (215)	Residual Equity Transfer	391300.00	Residual Equity Transfer	I (\$202,945)
<b>Total SOURCE - Revenue</b>				<b>(\$224,605)</b>
E911 Fund (215)	3800 -E911	523200.00	Communications	I \$43,605
E911 Fund (215)	3800 -E911	571000.00	Intergovernmental Expenses	I \$181,000
<b>Total USE - Expenditure</b>				<b>\$224,605</b>
CARES II Fund (221)	Reserves	399999.00	Reserves	J (\$141,868)
<b>Total SOURCE - Revenue</b>				<b>(\$141,868)</b>
CARES II Fund (221)	7500 - Economic Development	542000.00	Machinery & Equipment	J \$81,868
CARES II Fund (221)	7500 - Economic Development	573000.00	Payments to Others	J \$60,000
<b>Total USE - Expenditure</b>				<b>\$141,868</b>

<b>City of Dunwoody</b> Fiscal Year 2025 Budget Amendments - General Fund, Federal Confiscated, State Confiscated, E911, CARES II, ARPA I & II, Grant Fund, Hotel Motel, and Municipal Court Fund	<b>EXHIBIT A</b>
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FUND	Department	Account	Account Name	Proposed Budget Change
ARPA Fund (230)	Local Fiscal Recovery Funds	332100.00	Local Fiscal Recovery Funds	<b>K</b> (\$800,365)
<b>Total SOURCE - Revenue</b>				(\$800,365)
ARPA Fund (230)	4320 - Stormwater	521200.00	ARPA Stormwater Professional	<b>K</b> \$7,280
ARPA Fund (230)	4320 - Stormwater	541400.00	ARPA Stormwater Infrastructure	<b>K</b> \$455,365
ARPA Fund (230)	6200 - Parks	541400.00	ARPA Parks Infrastructure	<b>K</b> \$149,420
ARPA Fund (230)	7500 - Economic Development	521200.00	ARPA Professional Services	<b>K</b> \$10,595
ARPA Fund (230)	7500 - Economic Development	542000.00	Machinery & Equipment	<b>K</b> \$177,705
<b>Total USE - Expenditure</b>				\$800,365
ARPA II Fund (231)	Contributions and Donations	371000.00	Contributions and Donations	<b>L</b> (\$154,420)
ARPA II Fund (231)	Reserves	399999.00	Reserves	<b>L</b> (\$432,890)
<b>Total SOURCE - Revenue</b>				(\$587,310)
ARPA II Fund (231)	1565 - Facilites	541300.01	City Hall Building Improvement	<b>L</b> \$19,160
ARPA II Fund (231)	4200 - Public Works	541400.01	ARPA II Infrastrucutre - Lighting	<b>L</b> \$323,005
ARPA II Fund (231)	4200 - Public Works	541400.02	ARPA II Infrastrucutre - Safety Imprvs	<b>L</b> \$204,875
ARPA II Fund (231)	6200 - Parks	541400.01	ARPA II Infrastrucutre - Lighting	<b>L</b> \$15,270
ARPA II Fund (231)	7500 - Economic Development	573000.00	Payments to Others	<b>L</b> \$25,000
<b>Total USE - Expenditure</b>				\$587,310
Grant Fund (250)	3001 - Police	331100.16	USPS - Fed Op Grant	<b>M</b> (\$5,245)
Grant Fund (250)	3003 - Police	336000.15	Local - GMA Safety Grant	<b>N</b> (\$20,000)
Grant Fund (250)	3009 - Police	331300.24	EECBG - DOE Grant	<b>O</b> (\$22,665)
Grant Fund (250)	4001 - Public Works	334100.19	LMIG - State Operating	<b>P</b> (\$514,725)
Grant Fund (250)	4002 - Public Works	331300.21	Georgetown Gateway	<b>Q</b> (\$493,840)
Grant Fund (250)	4006 - Public Works	334100.15	Multi-Use Trail-OPB State Grant	<b>R</b> (\$80,250)
Grant Fund (250)	4006 - Public Works	334100.16	N. Shallowford Trail - GDOT	<b>S</b> (\$197,580)
Grant Fund (250)	4006 - Public Works	334100.17	Winters Chapel Path Phase 2	<b>T</b> (\$174,205)
Grant Fund (250)	4007 - Public Works	334100.18	ARC/TIP/LCI - Cham Dun to Womack/Roberts	<b>U</b> (\$225,865)
<b>Total SOURCE - Revenue</b>				(\$1,734,375)
Grant Fund (250)	3001 - Police	522200.16	USPS - Repairs & Maintenance	<b>M</b> \$4,250
Grant Fund (250)	3001 - Police	523500.16	USPS - Travel	<b>M</b> \$995
Grant Fund (250)	3003 - Police	531610.15	GMA Safety - Small Equipment	<b>N</b> \$28,800
Grant Fund (250)	3009 - Police	542000.24	EECBG-DOE Machinery & Equipment	<b>O</b> \$22,665
Grant Fund (250)	4001 - Public Works	522200.19	LMIG - Repairs & Maintenance	<b>P</b> \$400,000
Grant Fund (250)	4001 - Public Works	541400.21	LMIG - Safety Action Plan Repairs & Mainten	<b>P</b> \$105,925
Grant Fund (250)	4002 - Public Works	541400.21	Georgetown Gateway	<b>Q</b> \$493,840
Grant Fund (250)	4006 - Public Works	541400.15	Multi-Use Trail-Infrastructure	<b>R</b> \$80,250
Grant Fund (250)	4006 - Public Works	541400.16	N. Shallowford Trail Infrastrucutre-GDOT	<b>S</b> \$197,580
Grant Fund (250)	4006 - Public Works	541400.17	Winters Chapel Path Phase 2	<b>T</b> \$174,205
Grant Fund (250)	4007 - Public Works	541400.18	ARC/TIP/LCI - Cham Dun to Womack/Roberts	<b>U</b> \$225,865
<b>Total USE - Expenditure</b>				\$1,734,375

<b>City of Dunwoody</b> Fiscal Year 2025 Budget Amendments - General Fund, Federal Confiscated, State Confiscated, E911, CARES II, ARPA I & II, Grant Fund, Hotel Motel, and Municipal Court Fund	<b>EXHIBIT A</b>
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FUND	Department	Account	Account Name	Proposed Budget Change
Hotel / Motel (275)	Interest Revenue	361000.00	Interest Revenue	V (\$28,290)
Hotel / Motel (275)	Short Term Vacation Rental Tax	314100.01	Short Term Vacation Rental Tax	V (\$322,345)
<b>Total SOURCE - Revenue</b>				<b>(\$350,635)</b>
Hotel / Motel (275)	1511 - Finance	611000.02	Transfers Out - General Fund	V \$95,505
Hotel / Motel (275)	1511 - Finance	612000.00	Transfers Out to CU	V \$111,425
Hotel / Motel (275)	6200 - Parks and Recreation	541200.00	Site Improvements	V \$29,945
Hotel / Motel (275)	6200 - Parks and Recreation	541400.00	Infrastructure	V \$13,760
Hotel / Motel (275)	7500 - Economic Development	542000.00	Machinery & Equipment	V \$100,000
<b>Total USE - Expenditure</b>				<b>\$350,635</b>
Municipal Court Fund (745)	Fines and Fees	351170.00	Fines and Fees	W (\$1,852,560)
<b>Total SOURCE - Revenue</b>				<b>(\$1,852,560)</b>
Municipal Court Fund (745)	2650 - Municipal Court	571000.00	Payments to the General Fund	W \$1,249,725
Municipal Court Fund (745)	2650 - Municipal Court	572000.00	Payments to State Agencies	W \$451,305
Municipal Court Fund (745)	2650 - Municipal Court	573000.00	Jail Bond Payments	W \$151,530
<b>Total USE - Expenditure</b>				<b>\$1,852,560</b>