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

To: Mayor and Members of
Dunwoody City Council

From: Richard Platto, Finance Director

Re: Mid-Year 2026 Budget Amendment

Date: August 24, 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 2026 Budget.

Summary

The attached resolution is the mid-year amendment to the budget for FY 2026. The resolution reflects updates to the FY2026 budget based on trends and previously passed Council actions.

Overall, there are no changes proposed to budgeted revenues of the General Fund while the operating expense budget is increasing $201,620 (0.5%) over the currently adopted budget. Additionally, there is an increase in one-time expenses related to transfers to capital in the amount of $662,595.

These changes mean that the adopted budgeted use of fund balance will increase from $7.3 million to $8.2 million. The breakdown of how fund balance will be used is as follows:

- Capital for Parks (Homecoming) - $5,000,000
- Capital for Public Works (Pedestrian Safety) - $1,500,000
- Capital for Police (Vehicles and Ballistic Windows) - $800,000
- Capital for Facilities (MRI Renovation and DNC Wildcat Lab) - $662,595
- General Fund operations - $197,760
- Total Use of Fund balance = $8,160,355

Assuming actual revenue and expenditures within the General Fund for FY2026 are like the adjusted FY2026 budget, months reserved of fund balance will be approximately 7 months at the end of FY2026. Please note that all numbers are unaudited and subject to change.

Detail

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

A) $166,620 increase in the City Manager department personnel costs for the Risk Manager position.

B) $20,000 increase in the Legal department Professional Services based on the new contract effective September 1, 2026.

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C) $662,595 increase in one-time Transfers out – Capital within the Facilities department for the following:
   a. $9,600 for additional costs related to the Dunwoody Nature Center Wildcat Creek Learning Lab.
   b. $652,995 for the renovation of the MRI space at City Hall.

D) $15,000 increase in Advertising within the Communications department for Holiday HQ additional costs.

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

E) Budget adjustments of $63,860 within the CARES II fund are needed in order to align expenditures with the budget to spend down the remaining funds. The transfer-out to General Fund will complete all spending within the CARES II, and this fund will be closed.

F) During FY2026, the City was awarded an additional amount from LMIG of $604,760 that will be used for additional paving.

G) Within the Hotel Motel Fund, $10,165 will be transferred from an existing project into the Womack Road Ceramic Mural project to fund the lighting for the mural.

H) Within the SPLOST I Fund, funds will be transferred from the Police Equipment project to the In-Car Camera System Replacements project and the Taser Replacement project to align the project budget with actuals for each project.

I) $9,600 will be added to the Dunwoody Nature Center Capital Expansion project to fund the additional costs related to the DNC Wildcat Creek Learning Lab.

J) Establishes the project budget for the MRI Renovation at City Hall.

Based on the above adjustments, the FY2026 General Fund Budget would be as follows:

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	FY2025 Actual	FY2026 Original Budget	Mid Year Adj	FY2026 Proposed Budget
Revenue:				
Taxes	27,546,410	30,038,830	-	30,038,830
Licenses & Permits	1,658,275	2,158,000	-	2,158,000
Other Charges for Services	1,264,996	1,217,000	-	1,217,000
Fines & Forfeitures	1,249,722	1,288,000	-	1,288,000
Investment Income	569,747	694,000	-	694,000
Miscellaneous Revenue	387,064	296,000	-	296,000
Other Financing Sources	2,551,910	2,309,500	-	2,309,500
Total Recurring Revenue	35,228,125	38,001,330	0	38,001,330
One Time Revenue				
- Transfer From ARPA II (fund PD positions)	2,016,282	-	-	-
- Transfer From CARES II	-	-	3,860	3,860
Use of Fund Balance	-	7,300,000	860,355	8,160,355
Total Revenue	37,244,407	45,301,330	864,215	46,165,545
Expenses:				
Council (1110)	379,143	399,570	-	399,570
City Manager (1320)	704,826	959,115	166,620	1,125,735
City Clerk (1330)	505,326	486,230	-	486,230
Finance (1500)	2,314,523	2,173,455	-	2,173,455
Legal (1530)	467,158	475,000	20,000	495,000
Information Technology - Operations (1535)	3,093,262	2,170,365	-	2,170,365
Information Technology - Citywide Services (1536)	-	951,170	-	951,170
Human Resources (1540)	487,785	596,015	-	596,015
Facilities (1565)	739,914	548,930	-	548,930
Communications (1570)	515,051	555,395	15,000	570,395
Court (2650)	710,949	823,060	-	823,060
Police (3200)	13,677,578	14,495,120	-	14,495,120
Public Works Admin (4100)	3,342,237	2,090,390	-	2,090,390
Public Works - Roads, Streets, & Bridges (4200)	-	1,481,000	-	1,481,000
Parks & Recreation - Admin (6200)	4,403,110	327,495	-	327,495
Parks Operations (6201)	-	3,956,265	-	3,956,265
Recreation Programming (6202)	-	703,015	-	703,015
Community Development (7000)	1,611,543	2,327,105	-	2,327,105
Economic Development (7500)	529,602	540,450	-	540,450
Debt Service & Contingency (9000)	1,390,363	1,372,185	-	1,372,185
Total Recurring Expenses	34,872,371	37,431,330	201,620	37,632,950
One Time Expense				
- Transfer to Capital - IT	220,000	370,000	-	370,000
- One Time Expense - Transfer Out - Capital (Facilities)	-	-	662,595	662,595
- One Time Expense - Transfer Out - Capital (PD)	-	800,000	-	800,000
- One Time Expense - Transfer Out - Capital (PW)	-	1,500,000	-	1,500,000
- One Time Expense - Transfer Out - Capital (Parks)	-	5,000,000	-	5,000,000
- Comp Plan Rewrite/Code Update	184,963	200,000	-	200,000
Total Expenses	35,277,334	45,301,330	864,215	46,165,545

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Recommendation

Staff recommend approval of the Mid-Year 2026 Budget Amendments.

RESOLUTION 2026-08-XX

A RESOLUTION AMENDING THE BUDGET FOR THE FISCAL YEAR 2026 FOR THE GENERAL, CARES II, GRANT, HOTEL/MOTEL, SPLOST I, 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, 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 amended budget for the General, CARES II, Grant, Hotel/Motel, SPLOST I, 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 2026.

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 2026, said budget amendments being described below in Exhibit A.

Section 2. That any increase or decrease in appropriations of the General, CARES II, Grant, Hotel/Motel, SPLOST I, 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 24th day of August, 2026.

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 2026 Budget Amendments - General Fund, CARES II Fund, Grant Fund, Hotel/Motel Fund, SPLOST I Fund, and Capital Projects Fund

FUND	Department	Account	Account Name		Proposed Budget Change
SOURCE - Revenue					
General Fund (100)	Transfers In - CARES II	391200.08	Transfers In - CARES II	E	($3,860)
General Fund (100)	Use of Reserves	399999.00	Use of Reserves		($860,355)
	Total SOURCE - Revenue				($864,215)
USE - Expenditure					
General Fund (100)	1320 - City Manager	511100.00	Regular Salaries	A	$106,195
General Fund (100)	1320 - City Manager	512100.00	Group Insurance	A	$36,365
General Fund (100)	1320 - City Manager	512300.00	Medicare	A	$1,540
General Fund (100)	1320 - City Manager	512400.00	Retirement	A	$18,270
General Fund (100)	1320 - City Manager	512400.01	401a Match	A	$4,250
General Fund (100)	1530 - Legal	521200.01	Profesional Services - Legal	B	$20,000
General Fund (100)	1565 - Facilities	611000.01	Transfers Out - Capital	C	$9,600
General Fund (100)	1565 - Facilities	611000.01	Transfers Out - Capital	C	$652,995
General Fund (100)	1570 - Communications	523300.00	Advertising	D	$15,000
	Total USE - Expenditure				$864,215
CARES II Fund (221)	Use of Reserves	399999.00	Use of Reserves	E	($63,860)
	Total SOURCE - Revenue				($63,860)
CARES II Fund (221)	7500 - Economic Development	521200.00	Professional Services	E	$60,000
CARES II Fund (221)	7500 - Economic Development	611000.08	Transfer Out to General Fund	E	$3,860
	Total USE - Expenditure				$63,860
Grant Fund (250)	4001 - Public Works	334100.19	LMIG - State Operating	F	($604,760)
	Total SOURCE - Revenue				($604,760)
Grant Fund (250)	4001 - Public Works	522200.19	LMIG - Repairs & Maintenance	F	$604,760
	Total USE - Expenditure				$604,760
Hotel/Motel Fund (275)	P2E - Perimeter Center E Improvements	541200.00	P2E - Perimeter Center E Improvements	G	($10,165)
Hotel/Motel Fund (275)	23D - Womack Road Ceramic Mural	541400.00	23D - Womack Road Ceramic Mural	G	$10,165
	Total USE - Expenditure				$0
SPLOST I Fund (320)	SP2SP2-1804 - In-Car Camera Systme Replacements	531600.00	SP2SP2-1804 - In-Car Camera System Replacements	H	$8,485
SPLOST I Fund (320)	SP2SP2-1808 - Police Equipment	542000.00	SP2SP2-1808 - Police Equipment	H	($38,820)
SPLOST I Fund (320)	SP2SP2-1809 - Taser Replacements	531600.00	SP2SP2-1809 - Taser Replacements	H	$30,335
	Total USE - Expenditure				$0
Capital Project Fund (350)	Transfers In-100	391000.09	Transfers In-100	C	($662,595)
Capital Project Fund (350)	Use of Reserves	399999.00	Use of Reserves		($69,065)
	Total SOURCE - Revenue				($731,660)
Capital Project Fund (350)	22G - Dunwoody Nature Center Capital Expansion	541400.00	22G - Dunwoody Nature Center Capital Expansion	I	$9,600
Capital Project Fund (350)	25D - City Hall Renovations	541300.00	25D - City Hall Renovations	J	$722,060
	Total USE - Expenditure				$731,660