

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR 2021 FOR EACH FUND OF THE CITY OF DUNWOODY, GEORGIA, PURSUANT TO ARTICLE V, SECTION 5 OF THE CHARTER OF THE CITY, BEGINNING JANUARY 1, 2021, AND ENDING DECEMBER 31, 2021, 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, appropriate advertised public hearings have been held on the proposed budget, as required by law and regulations; and

WHEREAS, the Fiscal Year 2021 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, the Mayor and City Council have reviewed the proposed budget and have made certain amendments to both funding sources and appropriations; and

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

WHEREAS, the Mayor and City Council intend to adopt an annual budget for the Fiscal Year 2021:

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 adopts a budget for the Fiscal Year 2021, said budget being described below;

<u>Description</u>	<u>Budget</u>
General Fund	\$24,527,410
E911 Fund	1,453,095
Hotel-Motel Tax Fund	1,426,250
Rental Motor Vehicle Excise Tax Fund	51,000
Grants	400,000
Debt Service Fund	706,495
SPLOST Fund	7,539,625
Capital Projects Fund	3,450,400
Stormwater Fund	2,113,790

**STATE OF GEORGIA
CITY OF DUNWOODY**

RESOLUTION 2020-XX-XX

GENERAL FUND BUDGET REVENUES

SOURCE	PROPOSED BUDGET	
Taxes	\$	16,437,710
Licenses and Permits		1,385,000
Charges for Services		377,600
Fines and Forfeitures		947,000
Investment Income		180,000
Contributions and Donations		5,000
Miscellaneous Revenue		314,000
Use of Prior Year Reserves		4,402,600
Other Financing Sources		478,500
TOTAL GENERAL FUND REVENUES	\$	24,527,410

GENERAL FUND BUDGET EXPENDITURES

DEPARTMENT	PROPOSED BUDGET	
City Council	\$	314,710
City Manager		530,155
City Clerk		282,960
Finance & Administration		1,963,946
Legal		420,000
Information Technology		1,888,359
Human Resources		368,788
Facilities		418,652
Communications		428,050
Municipal Court		616,660
Police		9,192,515
Public Works		2,449,030
Parks & Recreation		2,958,930
Community Development		1,676,165
Economic Development		311,995
Debt		606,495
Contingency		100,000
TOTAL GENERAL FUND EXPENDITURES	\$	24,527,410

Section 2. 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

Section 3. That this budget establishes a cost-of-living (inflationary) salary increase of 2.0% to all eligible full-time employees effective April 1, 2021 if they meet certain standards; and

Section 4. That this budget does not increase the number of established Dunwoody full-time positions; which may only be increased or decreased through approval of the Mayor and City Council; and

**STATE OF GEORGIA
CITY OF DUNWOODY**

RESOLUTION 2020-XX-XX

Section 5. 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 26th day of October, 2020.

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

To: Mayor Deutsch and Members of City Council
City of Dunwoody

From: Linda Nabers
Finance Director

Through: Eric Linton
City Manager

Date: October 26, 2020

Subject: 2021 Budget UPDATE

After further internal discussion with staff, it is being recommended that the Final version of the Fiscal Year 2021 Budget include a 2% COLA adjustment. The memo remains with all other relevant information unchanged in the General Fund. The FY2021 Capital Projects Fund was altered to move (\$50,000) from the Citywide Traffic Signal Communication in Public Works to fund \$50,000 for the Master Plan of the old Austin Elementary site.

The Budget Committee met on September 9th and 10th to discuss and review the Fiscal Year 2021 Operating and Capital Budget. The Committee recommended the following changes after review with the City Manager and several department directors:

- The Budget Committee recommended a 1% COLA increase and a 1% merit increase. The original budget included a 1% COLA increase. The expense is distributed to all departments that have City employees. The increase will become effective April 1. The health insurance carrier came in with an original estimate of a 9% increase and the final number came in with an increase in the premiums of 7%, therefore the budget was adjusted down accordingly. Tuition reimbursement was increased by an additional \$20,000 in the Human Resources department under Education and Training for employees that want to continue their education according to the City's Tuition Reimbursement policy.
- Two printed quarterly Dunwoody Digests were eliminated and will be distributed electronically. Two of the four had been reduced in the original budget; a Community Survey that has historically been done every three years will be deferred or done in-house; the decrease in the expenses were (\$43,000) from the Communications Department.
- The recommendation was also made to increase the Tilly Mill Sidewalk SPLOST project to include \$100,000 more to expedite the progress and to include additional funding for Design. These funds will come out of the SPLOST Fund Balance.

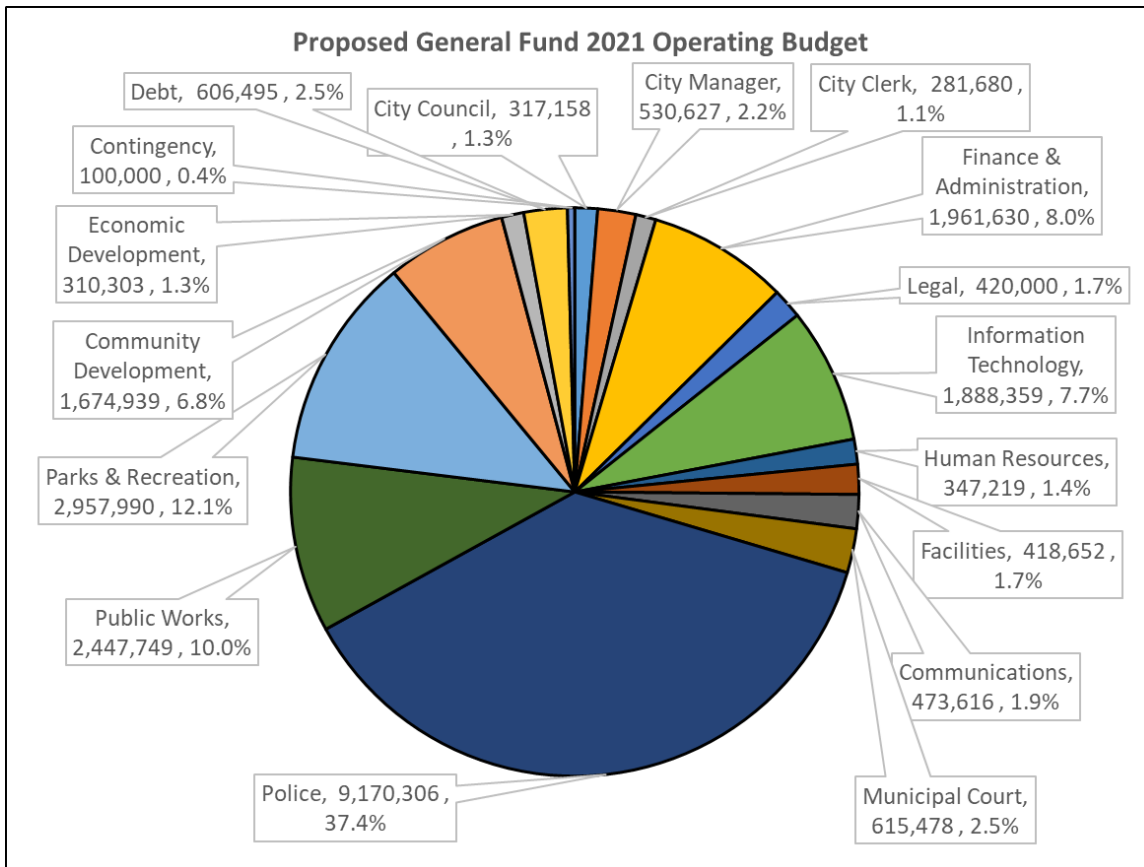


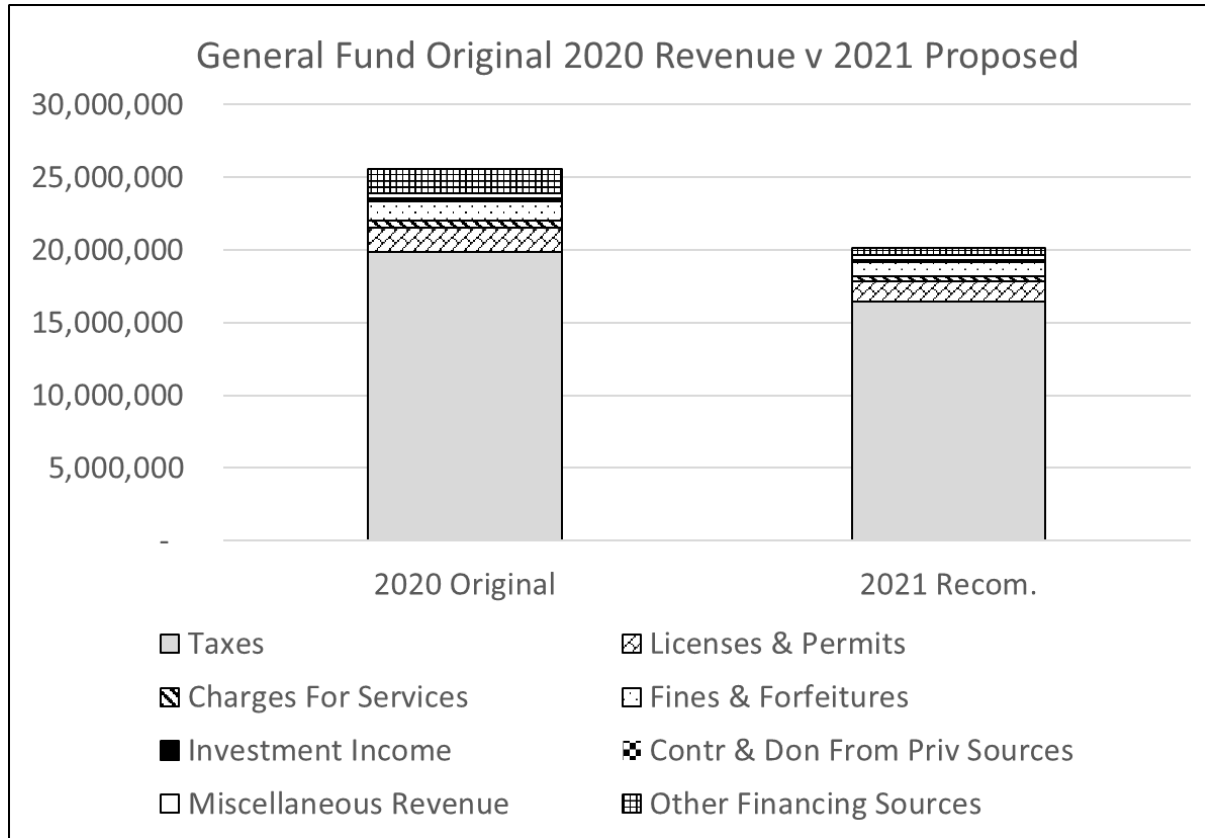
The City's Fund Balance is estimated to end 2020 with a healthy 6 months reserve as recommended in the City's financial policies. It is estimated that Fiscal Year 2021 will end with a 4 months reserved Fund Balance.

- The CIP Five year plan that will be adopted includes only recommended funding; alternate funding sources may be considered in the future to capitalize on the citizen's desire for more funding for projects. The CIP recap shows the unfunded projects but they are not part of the proposed budgeted dollars. There is a plan to present unfunded projects to Council on a regular basis.
- The Budget Committee further agreed that our changing environment must be closely watched and the City must continue to monitor and be engaged in a robust discussion about revenues and expenses prior to the development of next year's budget. The current status of most all residential property values being frozen, severely hampers the City being able to maintain high service levels in all operations.

	2020 Original	2020 Midyear	2021 Proposed	Chng Ori/21	Chng Ori/21
Starting Fund Balance	17,104,045	17,104,045	12,586,859		
Taxes	19,860,036	16,269,000	16,437,710	(3,422,326)	-17.2%
Licenses & Permits	1,643,000	1,385,000	1,385,000	(258,000)	-15.7%
Charges For Services	506,500	302,000	377,600	(128,900)	-25.4%
Fines & Forfeitures	1,350,000	947,000	947,000	(403,000)	-29.9%
Investment Income	180,000	164,000	180,000	-	0.0%
Contr & Don From Priv Sources	5,000	5,000	5,000	-	0.0%
Miscellaneous Revenue	362,700	330,000	314,000	(48,700)	-13.4%
Other Financing Sources	1,683,750	642,000	478,500	(1,205,250)	-71.6%
Total General Fund Revenues	25,590,986	20,044,000	20,124,810	(5,466,176)	-21.4%
City Council	318,096	295,896	314,710	(3,386)	-1.1%
City Manager	534,036	518,636	530,155	(3,881)	-0.7%
City Clerk	222,343	214,743	282,960	60,617	27.3%
Finance & Administration	2,035,495	1,820,285	1,963,946	(71,549)	-3.5%
Legal	420,000	385,000	420,000	-	0.0%
Information Technology	1,595,726	1,726,991	1,888,359	292,633	18.3%
Human Resources	405,402	374,857	368,788	(36,614)	-9.0%
Facilities	422,794	422,794	418,652	(4,142)	-1.0%
Communications	608,173	514,173	428,050	(180,123)	-29.6%
Municipal Court	632,236	608,566	616,660	(15,576)	-2.5%
Police	9,300,106	9,208,466	9,192,515	(107,591)	-1.2%
Public Works	2,683,792	2,560,792	2,449,030	(234,762)	-8.7%
Parks & Recreation	3,388,952	3,063,952	2,958,930	(430,022)	-12.7%
Community Development	1,964,958	1,959,958	1,676,165	(288,793)	-14.7%
Economic Development	332,927	316,127	311,995	(20,932)	-6.3%
Debt	625,951	569,951	606,495	(19,456)	-3.1%
Contingency	100,000	-	100,000	-	0.0%
Total General Fund Expenditures	25,590,986	24,561,186	24,527,410	(1,063,576)	-4.2%
Ending Fund Balance	17,104,045	12,586,859	8,184,259		
Months Fund Balance End	8.02	6.15	4.00		
Gain/(Use) of Fund Balance	-	(4,517,186)	(4,402,600)		

- If the Council passes this budget as is, the City will have kept the same rate of 2.740 since inception (1.740 for homesteaded properties). That rate means Dunwoody residents have one of the lowest city tax bills in the metro area. **Your typical home of \$450,000 pays only \$286 for the year.** While having this low a tax rate has been a matter of pride for many years, the City must revisit this decision, especially in light of reductions in businesses licenses, commercial property values, and hotel/motel taxes. This in combination with the current citizens of Dunwoody asking for more services does not work in the long term. The City was designed to reduce residential taxes by subsidizing them from a robust commercial tax base. That base has been dramatically affected by recent events.





Discussion Points 2021

Residential Property Tax Rates. While this budget does not have a tax increase, it is clear that the City needs to have a robust discussion about the future of revenue. There are certain aspects about residential property which are factors to be considered when reviewing the budget:

- Real residential property represents about 51% (\$2.0 billion) of the gross digest, but when exemptions are factored in that number drops to about \$1.0 billion or 33%, meaning commercial drives revenue more.
- There are multiple exemptions for your typical Dunwoody homeowner, but the typical three are: standard exemption of \$10,000; the property tax freeze; and the one mill reduction. The combination of these produce one of the lowest city tax rates in the area. A \$350K home pays \$216 a year and \$450K home pays \$286, both less than a dollar day.
- If a home was valued at \$350,000 ten years ago, it paid the \$216 listed above **then**; and if it has the three exemptions **above** it will still pay \$216 today. The following chart shows how bills would change if each exemption was removed.



	House Value	Current	less Standard	less Freeze	less 1 mill
Year 1	\$ 350,000	\$ 216	\$ 244	\$ 216	\$ 356
Year 2	\$ 362,500	\$ 216	\$ 244	\$ 225	\$ 356
Year 3	\$ 375,000	\$ 216	\$ 244	\$ 234	\$ 356
Year 4	\$ 387,500	\$ 216	\$ 244	\$ 242	\$ 356
Year 5	\$ 400,000	\$ 216	\$ 244	\$ 251	\$ 356
Year 6	\$ 412,500	\$ 216	\$ 244	\$ 260	\$ 356
Year 7	\$ 425,000	\$ 216	\$ 244	\$ 268	\$ 356
Year 8	\$ 437,500	\$ 216	\$ 244	\$ 277	\$ 356
Year 9	\$ 450,000	\$ 216	\$ 244	\$ 286	\$ 356
Year 10	\$ 462,500	\$ 216	\$ 244	\$ 295	\$ 356

The one mill exemption and freeze affect over 10,000 properties in the city, as shown above a house that increased 2 to 4% a year (a typical growth in the Dunwoody area) paid no additional taxes this past decade. However, the demand for basic services (police, parks, etc.) has gone up year by year. To give an estimated revenue impact of 2-4% house increases and the exemptions on 10,000 properties:

- The basic exemption impact in Year 10 = \$280,000.
- The freeze impact in Year 10 = \$790,000.
- The one mill exemption impact in Year 10 = \$1,400,000.

The City has been highly dependent on a commercial tax base for years and it must review if the mix of residential and commercial, along with the exemptions involved will allow the City to provide the services its constituent’s desire in both the short and long term.

A True Capital Spending Plan. During the Council’s March retreat, focusing on capital spending was established as a priority. The City has had spending plans and overall improvement plans, but has not traditionally adopted a Capital Improvement Plan as part of the annual budget.

In the past, the current years appropriations have been part of this process, but staff has included a five year CIP consisting of sales tax funded (SPLOST); hotel/motel funding; and general tax funding. This is a first step in a multi-step process. The plan before you does not differ much from existing scattered plans, but now shows what projects can fit within projected funding.

SPLOST funding was reduced to the new lower post-pandemic rates of basically 75% of normal expectations. Hotel/motel funding was truncated to only \$250k a year. The only general funded contribution is a typical \$100K a year for information technology efforts. In putting together this plan, it showed that given the new normal revenue patterns, **there is now over \$12.3 million of unfunded capital needs in Parks, \$8.3 million in Transportation, and \$0.5M in public safety over the next five years.**



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The Council can modify this CIP in the budget process or adopt now and modify at any subsequent date.

Revision to Fund Balance Policy. The finance team plans to bring back a revision of financial and purchasing policies in late 2020 or early 2021, but they have requested that the Council adopt the following statement in conjunction with the 2021 budget:

"It shall be the policy of the City that any annual operating budget for the General Fund shall only be passed or amended that projects to end the year with undesignated reserves greater than or equal to four months of normal operating expenditures."

This removes the cap of six months operating. Given today's economic climate, staff recommends that cap removal until this crisis is over. If warranted, Mayor and Council may change this at any future date.

Possible Tax Anticipation Notice Needed for 2021. A tax anticipation note (TAN) is a short term loan for a municipality to make cash flows work within a year when revenue is earned at the end of the year. It is a very common practice. In most years, the City would not need this and finance staff did not determine the need in 2020; however, the need looks more certain in 2021. That being said there is expected to be between \$50-100K worth of issuance costs.

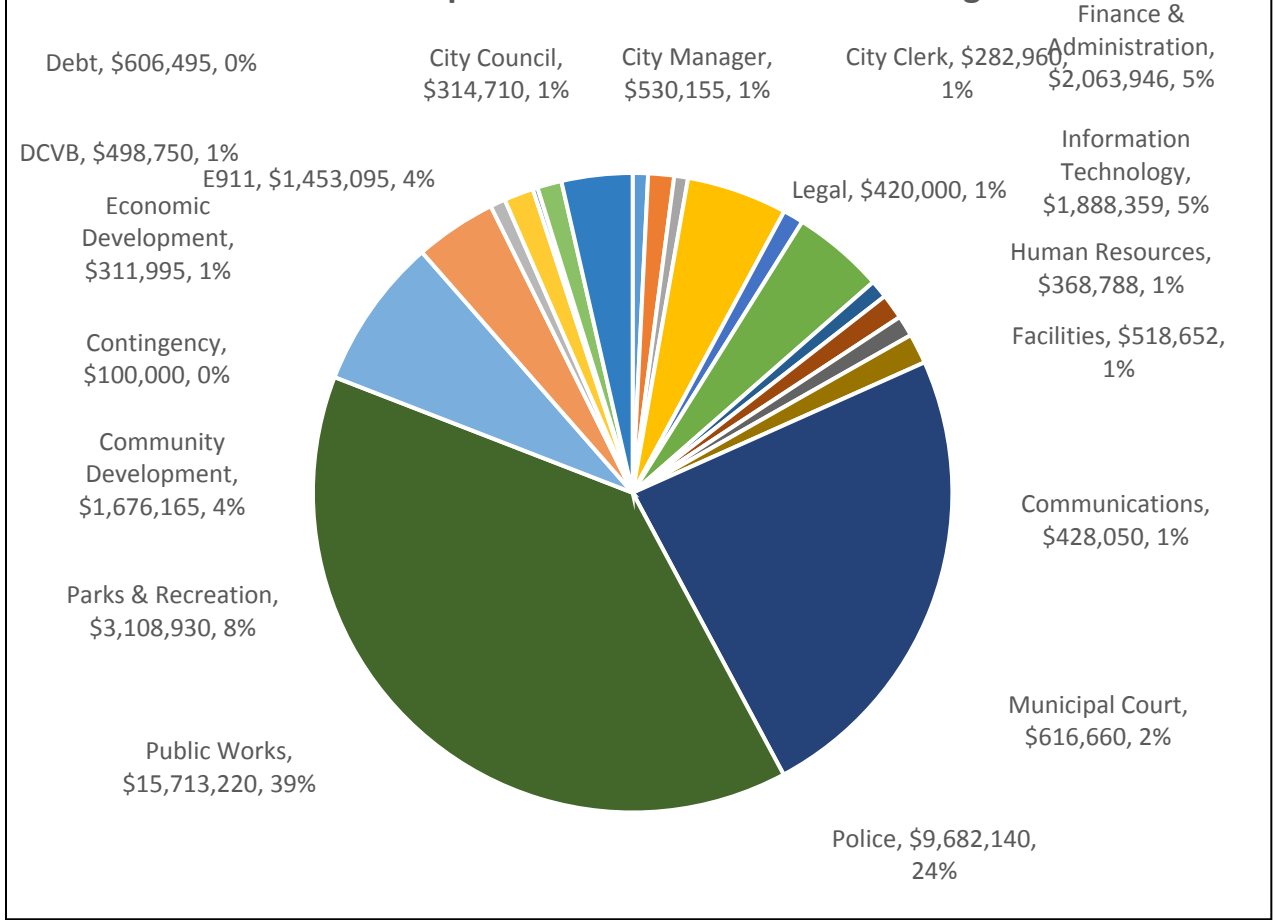
Staff recommends if a TAN is issued that the sinking fund reserves associated with City Hall debt payments be used to pay for that cost and replenished at a later date. Mechanically, it produces the least amount of complications in the current environment.

Staff has been very conservative with the budget and did what was necessary to balance the Fiscal Year 2021, but further cuts will likely reduce services in all operating areas.



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Proposed All Funds 2021 Annual Budget



City of Dunwoody

FY2021 Proposed Budget - Overview

REVENUE ANTICIPATION AND EXPENDITURE APPROPRIATIONS

Revenues	General Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	SPLOST Fund	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Property Taxes	\$ 8,156,210									\$ 8,156,210		\$ 8,156,210
Business & Occupational Taxes	\$ 2,473,000									\$ 2,473,000		\$ 2,473,000
SPLOST							\$ 5,066,000			\$ 5,066,000		\$ 5,066,000
Insurance Premium Taxes	\$ 2,475,000									\$ 2,475,000		\$ 2,475,000
Franchise Fees	\$ 2,767,500									\$ 2,767,500		\$ 2,767,500
Other Taxes	\$ 566,000		\$ 1,140,000	\$ 51,000						\$ 1,757,000		\$ 1,757,000
Licenses and Permits	\$ 1,385,000									\$ 1,385,000		\$ 1,385,000
Court Fines	\$ 947,000									\$ 947,000		\$ 947,000
Intergovernmental Revenues (Grants)					\$ 400,000					\$ 400,000		\$ 400,000
Charges for Services	\$ 377,600	\$ 1,453,095							\$ 2,091,000	\$ 3,921,695		\$ 3,921,695
Contr & Don from Priv Sources	\$ 5,000									\$ 5,000		\$ 5,000
Other Revenues	\$ 494,000						\$ 1,000		\$ 1,000	\$ 496,000		\$ 496,000
Use of Prior Year Reserves	\$ 4,402,600		\$ 286,250			\$ 100,000	\$ 2,472,625	\$ 3,450,400	\$ 21,790	\$ 10,733,665		\$ 10,733,665
Subtotal	\$ 24,048,910	\$ 1,453,095	\$ 1,426,250	\$ 51,000	\$ 400,000	\$ 100,000	\$ 7,539,625	\$ 3,450,400	\$ 2,113,790	\$ 40,583,070	\$ -	\$ 40,583,070

Other Financing Sources	General Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	SPLOST Fund	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Operating Transfers In from General Fund						\$ 606,495		\$ -		\$ 606,495	\$ 606,495	\$ -
Operating Transfers In from Hotel Motel Fund	\$ 427,500									\$ 427,500	\$ 427,500	\$ -
Operating Transfers In from MVR Fund	\$ 51,000									\$ 51,000	\$ 51,000	\$ -
Total Other Financing Sources	\$ 478,500	\$ -	\$ -	\$ -	\$ -	\$ 606,495	\$ -	\$ -	\$ -	\$ 1,084,995	\$ 1,084,995	\$ -

Total Revenues	\$ 24,527,410	\$ 1,453,095	\$ 1,426,250	\$ 51,000	\$ 400,000	\$ 706,495	\$ 7,539,625	\$ 3,450,400	\$ 2,113,790	\$ 41,668,065	\$ 1,084,995	\$ 40,583,070
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Expenditures	General Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	SPLOST Fund	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
City Council	\$ 314,710									\$ 314,710		\$ 314,710
City Manager	\$ 530,155									\$ 530,155		\$ 530,155
City Clerk	\$ 282,960									\$ 282,960		\$ 282,960
Finance & Administration	\$ 1,963,946					\$ 100,000				\$ 2,063,946		\$ 2,063,946
Information Technology	\$ 1,888,359							\$ -		\$ 1,888,359		\$ 1,888,359
Human Resources	\$ 368,788									\$ 368,788		\$ 368,788
Legal	\$ 420,000									\$ 420,000		\$ 420,000
Facilities	\$ 418,652						\$ 100,000			\$ 518,652		\$ 518,652
Communications	\$ 428,050									\$ 428,050		\$ 428,050
Municipal Court	\$ 616,660									\$ 616,660		\$ 616,660
Police	\$ 9,192,515						\$ 489,625			\$ 9,682,140		\$ 9,682,140
E911		\$ 1,453,095								\$ 1,453,095		\$ 1,453,095
Public Works	\$ 2,449,030		\$ 500,000		\$ 400,000		\$ 6,850,000	\$ 3,400,400	\$ 2,113,790	\$ 15,713,220		\$ 15,713,220
Parks & Recreation	\$ 2,958,930						\$ 100,000	\$ 50,000		\$ 3,108,930		\$ 3,108,930
Community Development	\$ 1,676,165									\$ 1,676,165		\$ 1,676,165
Economic Development	\$ 311,995									\$ 311,995		\$ 311,995
Contingency	\$ 100,000									\$ 100,000		\$ 100,000
Subtotal	\$ 23,920,915	\$ 1,453,095	\$ 500,000	\$ -	\$ 400,000	\$ 100,000	\$ 7,539,625	\$ 3,450,400	\$ 2,113,790	\$ 39,477,825	\$ -	\$ 39,477,825

Other Financing Uses	General Fund	E911 Fund	Hotel/Motel Fund	Motor Vehicle Excise Tax Fund	Grants Fund	Debt Service Fund	SPLOST Fund	Capital Projects Fund	Stormwater Utility Fund	Total Government	Elimination of Interfund Activity	Net Total Government
Operating Transfer Out to Debt Service	\$ 606,495									\$ 606,495	\$ 606,495	\$ -
Operating Transfer Out to Capital Projects										\$ -	\$ -	\$ -
Operating Transfer Out to E911 Fund										\$ -	\$ -	\$ -
Operating Transfer Out to Grants Fund										\$ -	\$ -	\$ -
Operating Transfer Out to General Fund			\$ 427,500	\$ 51,000						\$ 478,500	\$ 478,500	\$ -
Payments to Other Entities			\$ 498,750			\$ 606,495				\$ 1,105,245		\$ 1,105,245
Total Other Financing Uses	\$ 606,495	\$ -	\$ 926,250	\$ 51,000	\$ -	\$ 606,495	\$ -	\$ -	\$ -	\$ 2,190,240	\$ 1,084,995	\$ 1,105,245

Total Expenditures	\$ 24,527,410	\$ 1,453,095	\$ 1,426,250	\$ 51,000	\$ 400,000	\$ 706,495	\$ 7,539,625	\$ 3,450,400	\$ 2,113,790	\$ 41,668,065	\$ 1,084,995	\$ 40,583,070
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Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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City of Dunwoody

FY2021 Proposed Budget – General Fund

City of Dunwoody General Fund				
Account Name	2019 Actual	2020 Approved	2021 Proposed	Change
Taxes	20,232,025	19,860,036	16,437,710	-17.23%
Licenses & Permits	2,527,333	1,643,000	1,385,000	-15.70%
Charges For Services	518,539	506,500	377,600	-25.45%
Fines & Forfeitures	1,620,975	1,350,000	947,000	-29.85%
Investment Income	379,028	180,000	180,000	0.00%
Contr & Don From Priv Sources	18,527	5,000	5,000	0.00%
Miscellaneous Revenue	1,118,527	362,700	314,000	-13.43%
Use of Prior Yr Reserves	-	-	4,402,600	100.00%
Other Financing Sources	1,681,070	1,683,750	478,500	-71.58%
Total General Fund Revenues	28,096,023	25,590,986	24,527,410	-4.16%

Account Name	2019 Actual	2020 Approved	2021 Proposed	Change
City Council	270,136	318,096	314,710	-1.06%
City Manager	457,755	534,036	530,155	-0.73%
City Clerk	234,686	222,343	282,960	27.26%
Finance & Administration	1,855,714	2,066,384	1,963,946	-4.96%
Facilities	438,498	422,794	418,652	-0.98%
Legal	359,030	420,000	420,000	0.00%
Information Technology	1,379,675	1,595,726	1,888,359	18.34%
Human Resources	289,510	405,402	368,788	-9.03%
Communications	556,764	608,173	428,050	-29.62%
Municipal Court	508,038	632,236	616,660	-2.46%
Police	8,879,022	9,284,661	9,192,515	-0.99%
Public Works	2,520,461	2,683,792	2,449,030	-8.75%
Parks & Recreation	2,882,423	3,373,507	2,958,930	-12.29%
Community Development	2,516,027	1,964,958	1,676,165	-14.70%
Economic Development	276,105	332,927	311,995	-6.29%
Contingency	14,810	100,000	100,000	0.00%
Transfer Out to Debt Service	532,979	625,951	606,495	-3.11%
Total General Fund Expenditures	23,971,633	25,590,986	24,527,410	-4.16%

General Fund Revenues Detail

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
311100.00 - Real Property Tax	7,487,220	7,691,915	8,000,000	7,239,210	(760,790)
311300.00 - Personal Property Tax	439,876	381,247	370,000	361,000	(9,000)
311310.00 - Motor Vehicle	56,243	42,344	35,000	29,000	(6,000)
311315.02 - MV Title Ad Valorem Tx True Up	243,782	545,625	188,036	422,000	233,964
311340.00 - Intangibles (Reg & Recording)	173,855	143,753	150,000	105,000	(45,000)
311700.00 - Franchise Fees	3,966,742	3,770,111	3,900,000	2,767,500	(1,132,500)
314100.00 - Hotel/Motel Tax	1,447,727	-	1,578,750	-	(1,578,750)
314200.00 - Alcoholic Beverage Excise Tax	662,786	757,104	667,000	257,000	(410,000)
314400.00 - MVR Excise Tax	115,809	-	105,000	-	(105,000)
314500.00 - Excise Tax on Energy	198,235	154,536	150,000	76,000	(74,000)
316100.00 - Business & Occupation Tax	2,866,603	2,946,929	2,850,000	2,473,000	(377,000)
316200.00 - Insurance Premium Tax	3,317,260	3,522,061	3,300,000	2,475,000	(825,000)
316300.00 - Financial Institutions Tax	178,438	202,887	200,000	226,000	26,000
319000.00 - Penalties & int on delinq tax	29,514	38,065	20,000	3,000	(17,000)
319400.00 - Pen & Int on Del Taxes-Busines	32,450	35,447	30,000	4,000	(26,000)
321100.00 - Alcoholic Beverage Licenses	536,008	67,933	500,000	457,000	(43,000)
321900.01 - Other Licenses and permits	18,142	32,550	15,000	1,000	(14,000)
322210.00 - Planning & Zoning Fees	63,063	16,365	55,000	12,000	(43,000)
323100.00 - Bldg Structures & Equipment	2,277,117	2,326,375	1,000,000	897,000	(103,000)
323100.01 - OTC Inspections	8,250	2,125	5,000	-	(5,000)
323185.00 - Soil Erosion	2,911	11,125	3,000	-	(3,000)
323190.00 - Plan Review - Fire	66,925	55,285	60,000	18,000	(42,000)
323900.01 - Tree Bank	13,870	15,575	5,000	-	(5,000)
336000.00 - Local Grant	-	500	-	-	-
341910.00 - Election Qualifying Fees	-	2,760	-	2,000	2,000
342120.00 - Special Police Svcs	20,170	19,495	17,000	11,000	(6,000)
342310.00 - Fingerprinting Fee	7,064	6,871	6,000	2,000	(4,000)
342900.00 - Public Safety-Other	95,708	88,580	80,000	48,000	(32,000)
343200.00 - Special Assessments	25,357	27,150	20,000	-	(20,000)
344300.00 - Streetlight Fees	343,923	341,625	340,000	296,600	(43,400)
345450.00 - Charges for services: Parking	832	433	500	1,000	500
346900.00 - Other Charges for Goods/Srvs	2,416,038	-	-	-	-
347500.00 - Rec Program Fees	3,848	13,807	11,000	5,000	(6,000)
347900.00 - Pavilion Rentals	32,320	17,425	32,000	12,000	(20,000)
349300.00 - NSF Fees	206	394	200	-	(200)
351170.00 - Municipal Court Fines & Forfei	1,460,375	1,620,975	1,350,000	947,000	(403,000)
361000.00 - Interest Revenue	92,496	379,028	180,000	164,000	(16,000)
371000.00 - Contr & Don From Priv Sources	8,550	16,877	-	-	-
371000.01 - Explorer Donations	5,406	1,650	5,000	5,000	-
381000.00 - Rents and Royalties	1,031,500	779,136	250,000	163,000	(87,000)
381000.01 - Advertising Rental	33,911	35,317	30,000	34,000	4,000
381000.02 - Rental Income-4800 Ashford Dun	58,884	60,797	62,000	62,000	-
383000.00 - Reimb for damaged property	164,480	197,618	-	66,000	66,000
389000.00 - Other Charges For Svcs	588	4,046	500	1,000	500
389100.00 - Miscellaneous Revenue	25,489	41,112	20,000	4,000	(16,000)
391200.04 - Transfer In from MVR Tax Fund	-	108,038	-	51,000	51,000
391200.06 - Transfer In from Hotel Motel Fund	-	1,570,287	-	427,500	427,500
392200.00 - Proceeds from the Sale of Prop	108,582	2,745	-	-	-
Use of Prior Yr Reserves	-	5	-	4,402,600	4,402,600
	30,138,554	28,096,023	25,590,986	24,527,410	(1,063,576)

1110 - CITY COUNCIL

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
511100.00 - Regular Salaries	88,000	88,848	88,000	88,000	0
512100.00 - Group Insurance	89,699	109,737	118,566	128,903	10,337
512200.00 - Social Security	4,757	4,536	5,456	5,457	1
512300.00 - Medicare	1,112	1,061	1,276	1,276	0
512700.00 - Worker's Compensation	128	160	98	124	26
521200.00 - Professional Services	250	-	5,000	5,000	-
521300.00 - Technical Services	379	-	1,000	1,000	-
522200.00 - Repairs & Maintenance	3,750	2,800	2,500	2,500	-
522300.00 - Rentals	-	293	1,000	-	(1,000)
523100.00 - Property/Liability Insurance	32,659	40,620	45,000	49,050	4,050
523200.00 - Communications	3,860	1,153	6,500	4,200	(2,300)
523400.00 - Printing & Binding	-	113	2,500	2,300	(200)
523500.00 - Travel	3,458	6,268	10,500	6,700	(3,800)
523600.00 - Dues & Fees	1,725	1,860	3,000	3,000	-
523700.00 - Education & Training	2,055	5,765	8,000	6,500	(1,500)
531100.00 - Supplies	1,954	2,485	4,000	4,000	-
531300.00 - Food	1,567	2,621	4,000	2,000	(2,000)
531400.00 - Books & Periodicals	-	-	700	700	-
531600.00 - Small Equipment	80	1,816	11,000	4,000	(7,000)
	235,435	270,136	318,096	314,710	(3,386)

1320 - CITY MANAGER

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
511100.00 - Regular Salaries	311,041	314,144	354,839	369,326	14,487
512100.00 - Group Insurance	59,262	43,394	45,171	46,992	1,821
512300.00 - Medicare	4,402	4,513	4,987	5,288	301
512400.00 - Retirement	58,214	64,258	73,149	73,582	433
512400.01 - 401a Match	12,078	10,731	14,069	14,229	160
512700.00 - Worker's Compensation	614	932	821	1,026	205
521200.00 - Professional Services	5,150	-	-	-	-
522200.00 - Repairs & Maintenance	946	-	-	-	-
523200.00 - Communications	1,360	1,737	1,452	-	(1,452)
523400.00 - Printing & Binding	40	121	-	-	-
523500.00 - Travel	1,557	503	8,000	1,000	(7,000)
523600.00 - Dues & Fees	4,501	2,255	5,476	4,327	(1,149)
523700.00 - Education & Training	384	575	9,071	1,000	(8,071)
531100.00 - Supplies	1,928	2,350	2,000	1,000	(1,000)
531300.00 - Food	692	1,041	1,500	1,000	(500)
531400.00 - Books & Periodicals	224	285	500	385	(115)
531600.00 - Small Equipment	298	916	3,000	1,000	(2,000)
579000.00 - Contingency	-	10,000	10,000	10,000	-
	462,688	457,755	534,036	530,155	(3,881)

1330 - CITY CLERK

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
511100.00 - Regular Salaries	110,607	119,383	120,947	121,695	748
512100.00 - Group Insurance	17,012	10,281	11,062	11,302	240
512300.00 - Medicare	1,584	1,760	1,669	1,803	134
512400.00 - Retirement	18,064	19,454	20,263	21,387	1,124
512400.01 - 401a Match	4,442	4,751	4,712	4,974	262
512700.00 - Worker's Compensation	151	213	135	169	34
521200.00 - Professional Services	8,294	39,641	5,000	70,000	65,000
521300.00 - Technical Services	1,250	1,250	1,300	1,300	-
522200.00 - Repairs & Maintenance	34,989	30,459	35,170	36,180	1,010
523200.00 - Communications	1,140	1,307	2,680	1,000	(1,680)
523300.00 - Advertising	903	1,179	2,000	1,500	(500)
523400.00 - Printing & Binding	-	177	1,000	1,000	-
523500.00 - Travel	1,470	72	3,750	3,750	-
523600.00 - Dues & Fees	314	370	310	330	20
523700.00 - Education & Training	1,145	745	3,320	3,320	-
531100.00 - Supplies	2,295	1,439	1,700	1,500	(200)
531300.00 - Food	215	364	1,000	1,000	-
531400.00 - Books & Periodicals	-	-	225	250	25
531600.00 - Small Equipment	188	1,841	6,100	500	(5,600)
542000.00 - Machinery & Equipment	20,970	-	-	-	-
	225,032	234,686	222,343	282,960	60,617

1511 - FINANCE & ADMINISTRATION

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
511100.00 - Regular Salaries	157,651	134,162	139,435	247,692	108,257
512100.00 - Group Insurance	28,905	17,229	29,439	52,183	22,744
512300.00 - Medicare	2,214	1,909	1,958	3,599	1,641
512400.00 - Retirement	25,862	20,559	23,760	42,689	18,929
512400.01 - 401a Match	6,399	4,678	5,526	9,928	4,402
512700.00 - Worker's Compensation	220	285	184	475	291
512900.00 - Other Employee Benefits	4,636	3,141	10,000	5,000	(5,000)
521100.01 - Official/Admin Svcs	1,189,478	1,231,311	1,299,559	1,132,770	(166,789)
521200.00 - Professional Services	16,500	19,500	16,000	16,000	-
521300.00 - Technical Services	-	660	-	-	-
522300.00 - Rentals	-	923	-	-	-
523100.00 - Property/Liability Insurance	78,332	97,046	75,000	81,750	6,750
523200.00 - Communications	2,035	531	1,440	-	(1,440)
523300.00 - Advertising	-	533	-	-	-
523400.00 - Printing & Binding	-	617	500	500	-
523500.00 - Travel	6,732	3,074	6,700	5,500	(1,200)
523600.00 - Dues & Fees	55,481	35,864	57,615	50,000	(7,615)
523700.00 - Education & Training	2,748	3,488	4,000	3,500	(500)
531100.00 - Supplies	1,928	2,078	2,000	1,500	(500)
531300.00 - Food	29,630	17,203	30,000	20,000	(10,000)
531400.00 - Books & Periodicals	-	16	500	500	-
531600.00 - Small Equipment	18,118	-	20,000	5,000	(15,000)
	1,626,868	1,594,807	1,723,616	1,678,586	(45,030)

1512 - ACCOUNTING

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
521200.00 - Professional Services	45,953	46,618	54,500	47,000	(7,500)
521300.00 - Technical Services	21,603	18,842	22,000	22,000	-
522200.00 - Repairs & Maintenance	56,941	45,105	65,000	50,000	(15,000)
522300.00 - Rentals	-	-	3,360		(3,360)
523200.00 - Communications	428	167	1,500	1,500	-
523400.00 - Printing & Binding	3,172	2,019	5,000	4,000	(1,000)
523600.00 - Dues & Fees	1,015	1,185	2,000	1,500	(500)
523900.00 - Other Purchased Services	25,439	29,951	32,000	31,000	(1,000)
531100.00 - Supplies	2,028	1,205	2,000	1,800	(200)
531400.00 - Books & Periodicals	297	47	1,000	500	(500)
531600.00 - Small Equipment	-	-	-	-	-
	156,876	145,139	188,360	159,300	(29,060)

1513 - BUDGET

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
521200.00 - Professional Services	2,300	-	2,500	2,500	-
521300.00 - Technical Services	24,830	-	-	-	-
522200.00 - Repairs & Maintenance	-	-	10,000	500	(9,500)
523200.00 - Communications	-	-	-	-	-
523300.00 - Advertising	-	1,435	2,880	2,880	-
523400.00 - Printing & Binding	2,180	-	-	2,580	2,580
531100.00 - Supplies	-	-	-	-	-
531300.00 - Food	260	-	-	-	-
531400.00 - Books and Periodicals	-	95	-	-	-
	29,570	1,530	15,380	8,460	(6,920)

1516 - REVENUE

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
521200.00 - Professional Services	21,069	-	-	-	-
521300.00 - Technical Services	26,910	36,900	35,900	27,000	(8,900)
523200.00 - Communications	4,358	4,339	7,000	5,000	(2,000)
523300.00 - Advertising	1,542	-	500	500	-
523600.00 - Dues & Fees	-	93	-	-	-
523900.00 - Other Purchased Services	48,293	61,898	83,328	73,500	(9,828)
531100.00 - Supplies	763	230	800	800	-
531600.00 - Small Equipment	-	785	-	1,000	1,000
	102,936	104,245	127,528	107,800	(19,728)

1517 - PURCHASING

Account	2018 Actual	2019 Actual	2020 Approved	2021 Approved	Difference
523200.00 - Communications	112	615	1,000	800	(200)
523300.00 - Advertising	-	-	500	500	-
523400.00 - Printing & Binding	-	-	-	-	-
523600.00 - Dues & Fees	299	299	500	500	-
531100.00 - Supplies	7,532	8,912	9,000	8,000	(1,000)
531300.00 - Food	-	165	-	-	-
531400.00 - Books & Periodicals	-	-	-	-	-
	7,942	9,991	11,000	9,800	(1,200)

1530 - LEGAL

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
521200.00 - Professional Services	71,886	70,000	120,000	120,000	-
521200.01 - Prof Svcs-Legal	159,959	190,578	200,000	200,000	-
521200.02 - Prof Svcs-Litigation	54,726	98,362	100,000	100,000	-
523200.00 - Communications	4	90	-	-	-
531100.00 - Supplies	86	-	-	-	-
531300.00 - Food	78	-	-	-	-
531600.00 - Small Equipment	39	-	-	-	-
	286,778	359,030	420,000	420,000	-

1535 - INFORMATION TECHNOLOGY

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
521100.01 - Official/Admin Svcs	751,522	792,694	837,877	858,585	20,708
521200.00 - Professional Services	-	3,094	-	-	-
521300.00 - Technical Services	3,497	10,169	8,000	67,200	59,200
522200.00 - Repairs & Maintenance	192,134	283,754	353,070	454,724	101,654
522300.00 - Rentals	4,925	4,922	8,379	7,000	(1,379)
523200.00 - Communications	108,396	147,882	176,400	352,650	176,250
523400.00 - Printing & Binding	-	180	-	200	200
523600.00 - Dues & Fees	-	146	-	-	-
523700.00 - Education & Training	840	-	-	6,000	6,000
531100.00 - Supplies	1,579	908	6,000	8,000	2,000
531600.00 - Small Equipment	51,875	22,925	6,000	134,000	128,000
611000.01 - Transfers Out - Capital	-	113,000	200,000	-	(200,000)
	1,114,769	1,379,674	1,595,726	1,888,359	292,633

1540 - HUMAN RESOURCES

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
511100.00 - Regular Salaries	144,670	174,879	183,039	190,680	7,641
512100.00 - Group Insurance	22,120	28,747	30,730	42,420	11,690
512300.00 - Medicare	2,090	2,519	2,567	2,787	220
512400.00 - Retirement	22,760	28,237	31,162	33,055	1,893
512400.01 - 401a Match	5,580	6,971	7,247	7,687	440
512700.00 - Worker's Compensation	233	306	207	259	52
512900.00 - Other Employee Benefits	-	-	6,250	6,650	400
512900.01 - OEB: Wellness	24,184	20,045	30,000	5,600	(24,400)
521200.00 - Professional Services	16,074	2,500	40,000	15,000	(25,000)
521300.00 - Technical Services	362	1,579	8,000	5,200	(2,800)
523200.00 - Communications	1,329	1,056	2,600	100	(2,500)
523300.00 - Advertising	-	-	1,500	1,500	-
523400.00 - Printing & Binding	-	-	1,000	500	(500)
523500.00 - Travel	-	-	4,800	1,000	(3,800)
523600.00 - Dues & Fees	831	821	1,250	1,250	-
523700.00 - Education & Training	27,129	21,111	50,100	52,100	2,000
531100.00 - Supplies	558	654	2,250	1,000	(1,250)
531300.00 - Food	-	85	600	-	(600)
531400.00 - Books & Periodicals	-	-	100	-	(100)
531600.00 - Small Equipment	5,644	-	2,000	2,000	-
	273,563	289,510	405,402	368,788	(36,614)

1555 - RISK MANAGEMENT

Account	2018 Actual	2019 Budget	2020 Approved	2021 Proposed	Difference
531100.00 - Supplies	-	500	500	-	(500)
	-	500	500	-	(500)

1565 - FACILITIES

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
521200.00 - Professional Services	45,000	-	-	-	-
521300.00 - Technical Services	308	569	-	-	-
522200.00 - Repairs & Maintenance	201,281	154,974	205,044	188,186	(16,858)
522300.00 - Rentals	62,469	44,892	20,250	23,000	2,750
523100.00 - Property/Liability Insurance	18,436	-	35,000	38,150	3,150
523200.00 - Communications	1,396	748	-	1,416	1,416
531100.00 - Supplies	13,308	2,694	15,000	15,000	-
531230.00 - Utilities	130,929	140,821	145,000	152,200	7,200
531270.00 - Gasoline	-	-	-	-	-
531270.01 - Diesel	-	-	2,500	700	(1,800)
531600.00 - Small Equipment	11,606	997	-	-	-
541300.00 - Buildings	1,278,345	-	-	-	-
541300.01 - City Hall Building Improvement	71,473	40,581	-	-	-
542000.00 - Machinery & Equipment	14,752	-	-	-	-
611000.00 - Transfers Out-Debt	580,359	532,979	625,951	-	(625,951)
611000.01 - Transfers Out - Capital	-	52,222	-	-	-
	2,429,662	971,477	1,048,745	418,652	(630,093)

1570 - COMMUNICATIONS

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
511100.00 - Regular Salaries	-	-	-	198,385	198,385
512100.00 - Group Insurance	-	-	-	60,100	60,100
512300.00 - Medicare	-	-	-	2,884	2,884
512400.00 - Retirement	-	-	-	34,208	34,208
512400.01 - 401a Match	-	-	-	7,955	7,955
512700.00 - Worker's Compensation	-	-	-	228	228
521100.01 - Official/Admin Svcs	322,369	328,853	335,423	-	(335,423)
521200.00 - Professional Services	24,875	11,098	16,000	14,750	(1,250)
521300.00 - Technical Services	57,027	58,489	84,000	26,290	(57,710)
523200.00 - Communications	10,755	10,573	14,000	-	(14,000)
523300.00 - Advertising	47,808	57,541	55,000	33,100	(21,900)
523400.00 - Printing & Binding	59,697	64,698	74,000	36,500	(37,500)
523600.00 - Dues & Fees	228	3,413	2,500	2,500	-
531100.00 - Supplies	21,841	15,841	10,750	6,400	(4,350)
531300.00 - Food	1,995	1,684	9,000	2,500	(6,500)
531400.00 - Books & Periodicals	-	185	-	750	750
531600.00 - Small Equipment	4,550	4,389	7,500	1,500	(6,000)
	551,146	556,764	608,173	428,050	(180,123)

2650 - MUNICIPAL COURT

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
511100.00 - Regular Salaries	190,058	192,360	206,546	204,822	(1,724)
511300.00 - Overtime Salaries	2,224	363	7,800	2,201	(5,599)
512100.00 - Group Insurance	54,267	51,355	67,046	72,472	5,426
512300.00 - Medicare	2,774	2,782	2,838	3,084	246
512400.00 - Retirement	31,514	31,474	34,448	36,578	2,130
512400.01 - 401a Match	-	2,438	8,011	8,507	496
512700.00 - Worker's Compensation	267	3,308	237	296	59
521200.00 - Professional Services	51,752	56,148	65,000	62,900	(2,100)
521200.03 - Prof Svcs-Court Solicitor	84,533	99,033	120,000	120,000	-
521200.04 - Prof Svcs-Public Defender	14,220	11,005	25,000	20,000	(5,000)
521300.00 - Technical Services	19,907	19,888	30,000	33,000	3,000
522200.00 - Repairs & Maintenance	19,227	23,562	22,090	23,150	1,060
522300.00 - Rentals	256	688	-	-	-
523200.00 - Communications	2,798	3,422	4,960	4,450	(510)
523400.00 - Printing & Binding	-	187	3,000	2,500	(500)
523500.00 - Travel	4,639	5,278	6,000	6,000	-
523600.00 - Dues & Fees	1,917	2,485	925	925	-
523700.00 - Education & Training	192	533	5,775	5,775	-
523900.00 - Other Purchased Services	9	-	-	-	-
531100.00 - Supplies	3,794	(1,041)	5,500	5,000	(500)
531300.00 - Food	1,937	1,792	2,400	1,600	(800)
531400.00 - Books & Periodicals	800	-	1,500	1,800	300
531600.00 - Small Equipment	8,893	978	13,160	1,600	(11,560)
	495,977	508,038	632,236	616,660	(15,576)

3200 - POLICE

Account	2018 Actual	2019 Actual	2020 Budget	2021 Proposed	Difference
511100.00 - Regular Salaries	4,381,895	4,803,636	4,894,989	4,891,060	(3,929)
511300.00 - Overtime Salaries	171,402	220,361	257,796	200,000	(57,796)
512100.00 - Group Insurance	1,257,820	1,284,315	1,455,511	1,484,123	28,612
512300.00 - Medicare	64,544	71,424	63,481	74,670	11,189
512400.00 - Retirement	732,664	810,544	779,121	857,820	78,699
512400.01 - 401a Match	151,367	162,311	181,191	199,493	18,302
512700.00 - Worker's Compensation	108,725	151,036	178,894	223,390	44,496
512900.00 - Other Employee Benefits	301	-	-	-	-
521200.00 - Professional Services	16,737	18,654	32,000	32,400	400
521300.00 - Technical Services	4,312	6,125	6,000	3,000	(3,000)
522200.00 - Repairs & Maintenance	17,179	3,759	18,485	16,025	(2,460)
522200.01 - R&M-Software	162,617	174,478	185,274	194,018	8,744
522200.02 - R&M-Vehicle	162,639	210,152	150,000	146,500	(3,500)
522300.00 - Rentals	36,710	20,378	51,148	103,458	52,310
523100.00 - Property/Liability Insurance	229,188	245,222	260,790	284,260	23,470
523100.01 - Insurance Claims	10,322	7,096	20,000	15,000	(5,000)
523200.00 - Communications	78,345	114,324	103,800	2,400	(101,400)
523300.00 - Advertising	1,560	-	2,300	1,000	(1,300)
523400.00 - Printing & Binding	10,729	6,744	8,900	7,000	(1,900)
523500.00 - Travel	60,103	70,665	62,900	45,000	(17,900)
523600.00 - Dues & Fees	7,686	12,271	18,280	30,400	12,120
523700.00 - Education & Training	31,652	25,159	65,256	40,070	(25,186)
531100.00 - Supplies	31,377	19,441	20,420	20,420	-
531100.01 - Supplies-Explorer Program	11,809	4,055	9,000	-	(9,000)
531100.02 - Supplies-Firearms	39,985	40,467	54,000	30,000	(24,000)
531100.03 - Supplies-Uniforms	47,270	45,228	52,800	53,800	1,000
531100.04 - Supplies - Operating	56,182	38,250	53,341	41,207	(12,134)
531100.05 - Supplies - Public Safety Cadets	-	-	-	9,000	9,000
531270.00 - Gasoline	201,014	218,116	215,000	163,286	(51,714)
531300.00 - Food	2,528	4,107	6,000	4,000	(2,000)
531400.00 - Books & Periodicals	2,173	2,510	2,500	2,000	(500)
531590.00 - Cash Over & Short	5	(0)	-	-	-
531600.00 - Small Equipment	116,208	88,196	75,484	17,715	(57,769)
611000.01 - Transfers Out - Capital	600,000	-	-	-	-
	8,807,049	8,879,022	9,284,661	9,192,515	(92,146)

4100 - PUBLIC WORKS

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
511100.00 - Regular Salaries	137,893	145,210	150,642	152,476	1,834
512100.00 - Group Insurance	25,414	26,993	29,256	29,962	706
512300.00 - Medicare	1,976	2,078	2,098	2,238	140
512400.00 - Retirement	22,391	23,484	25,468	26,543	1,075
512400.01 - 401a Match	3,678	5,777	5,923	6,173	250
512700.00 - Worker's Compensation	317	510	350	438	88
521100.01 - Official/Admin Svcs	339,363	350,132	360,655	397,000	36,345
521200.00 - Professional Services	20,721	29,400	50,000	35,000	(15,000)
521200.10 - Tree Fund Expenses	128,766	56,236	96,000	66,000	(30,000)
521300.00 - Technical Services	7,150	4,854	5,900	5,900	-
522200.00 - Repairs & Maintenance	41,041	46,007	46,000	46,000	-
522300.00 - Rentals	-	6,433	12,000	6,000	(6,000)
523100.01 - Insurance Claims	-	-	1,000	500	(500)
523200.00 - Communications	1,280	1,568	1,500	500	(1,000)
523300.00 - Advertising	178	119	1,000	600	(400)
523400.00 - Printing & Binding	919	59	1,500	1,000	(500)
523500.00 - Travel	1,159	93	4,250	1,200	(3,050)
523600.00 - Dues & Fees	250	257	500	300	(200)
523700.00 - Education & Training	1,672	936	3,000	1,700	(1,300)
531100.00 - Supplies	2,927	2,708	1,500	1,500	-
531230.00 - Utilities	493,431	513,842	520,000	520,000	-
531300.00 - Food	-	688	-	-	-
531400.00 - Books & Periodicals	-	-	-	-	-
531600.00 - Small Equipment	3,778	2,025	22,250	-	(22,250)
	1,234,303	1,219,409	1,340,792	1,301,030	(39,762)

4200 - HIGHWAYS & STREETS

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
521200.00 - Professional Services	-	5,837	-	-	-
522200.03 - R&M - Traffic Signals	243,085	325,037	350,000	308,000	(42,000)
522200.05 - R&M - Right of Way Maint	191,227	244,618	230,000	175,000	(55,000)
522200.09 - R&M - Street Maintenance	565,591	549,435	653,000	550,000	(103,000)
522200.08 - R&M-Storm Damage Removal	24,227	21,250	40,000	45,000	5,000
531100.00 - Supplies	59,660	65,948	70,000	70,000	-
611000.01 - Transfers Out - Capital	-	88,926	-	-	-
	1,083,789	1,301,051	1,343,000	1,148,000	(195,000)

6200 - PARKS & RECREATION

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
511100.00 - Regular Salaries	105,882	116,339	121,949	124,380	2,431
512100.00 - Group Insurance	27,846	26,589	29,118	31,139	2,021
512300.00 - Medicare	1,422	1,544	1,712	1,822	110
512400.00 - Retirement	17,128	18,813	20,776	21,608	832
512400.01 - 401a Match	4,254	4,664	4,832	5,025	193
512700.00 - Worker's Compensation	251	391	286	358	72
521100.01 - Official/Admin Svcs	166,677	170,845	337,036	361,178	24,142
521200.00 - Professional Services	120,160	123,725	61,000	61,000	-
521300.00 - Technical Services	5,144	2,628	5,000	5,000	-
522200.06 - R&M-Parks	1,208,286	1,375,887	1,770,194	1,578,205	(191,989)
522300.00 - Rentals	80,228	90,316	30,300	25,000	(5,300)
523100.00 - Property/Liability Insurance	40,465	38,217	45,000	58,455	13,455
523200.00 - Communications	2,286	1,847	2,000	500	(1,500)
523300.00 - Advertising	-	765	2,000	2,000	-
523400.00 - Printing & Binding	7,421	10,526	3,000	2,500	(500)
523500.00 - Travel	531	2,279	5,000	5,000	-
523600.00 - Dues & Fees	3,470	870	1,100	1,100	-
523700.00 - Education & Training	-	-	1,800	1,500	(300)
531100.00 - Supplies	184,581	177,714	387,945	254,900	(133,045)
531230.00 - Utilities	177,813	226,473	412,260	412,260	-
531300.00 - Food	5,023	8,050	6,200	6,000	(200)
531600.00 - Small Equipment	30,081	5,341	-	-	-
541100.00 - Land - Sites	1,839,284	5,000	-	-	-
611000.01 - Transfers Out - Capital	5,750,000	473,600	125,000	-	(125,000)
	9,778,233	2,882,423	3,373,508	2,958,930	(414,578)

7000 - COMMUNITY DEVELOPMENT

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
511100.00 - Regular Salaries	118,391	126,679	128,962	131,542	2,580
512100.00 - Group Insurance	28,294	18,097	19,260	21,168	1,908
512300.00 - Medicare	1,683	1,819	1,810	1,911	101
512400.00 - Retirement	19,238	20,585	21,972	22,668	696
512400.01 - 401a Match	4,753	5,040	5,110	5,272	162
512700.00 - Worker's Compensation	188	223	144	180	36
521100.01 - Official/Admin Svcs	2,170,146	2,185,945	1,494,000	1,309,674	(184,326)
521200.00 - Professional Services	92,813	73,689	115,000	45,000	(70,000)
521200.01 - Prof Svcs-Legal	-	-	20,000	20,000	-
521300.00 - Technical Services	51,924	30,889	35,000	7,000	(28,000)
522200.00 - Repairs & Maintenance	5,500	25,944	51,000	50,500	(500)
522300.00 - Rentals	10,527	-	-	-	-
523100.01 - Insurance Claims	-	-	10,000	10,000	-
523200.00 - Communications	2,611	2,078	3,000	500	(2,500)
523300.00 - Advertising	6,277	6,810	20,000	15,000	(5,000)
523400.00 - Printing & Binding	344	616	5,000	5,000	-
523500.00 - Travel	3,027	3,185	-	-	-
523600.00 - Dues & Fees	480	1,484	3,000	3,000	-
523700.00 - Education & Training	2,744	6,358	8,500	8,500	-
523900.00 - Other Purchased Services	400	-	-	-	-
531100.00 - Supplies	8,841	5,455	15,000	15,000	-
531270.00 - Gasoline	-	-	500	250	(250)
531300.00 - Food	580	1,131	3,000	2,000	(1,000)
531400.00 - Books & Periodicals	-	-	2,000	1,000	(1,000)
531600.00 - Small Equipment	25,388	-	2,700	1,000	(1,700)
	2,554,147	2,516,027	1,964,958	1,676,165	(288,793)

7500 - ECONOMIC DEVELOPMENT

Account	2018 Actual	2019 Actual	2020 Approved	2021 Proposed	Difference
511100.00 - Regular Salaries	164,461	170,508	170,354	175,860	5,506
512100.00 - Group Insurance	19,106	18,131	19,197	21,103	1,906
512300.00 - Medicare	2,371	2,480	2,391	2,570	179
512400.00 - Retirement	22,610	23,179	24,825	24,942	117
512400.01 - 401a Match	5,082	4,771	5,223	5,074	(149)
512700.00 - Worker's Compensation	341	613	437	546	109
521200.00 - Professional Services	2,722	-	60,000	40,000	(20,000)
521300.00 - Technical Services	8,214	8,686	3,000	-	(3,000)
523200.00 - Communications	547	524	-	-	-
523300.00 - Advertising	37,137	34,515	32,500	29,500	(3,000)
523500.00 - Travel	542	93	1,200	600	(600)
523600.00 - Dues & Fees	18,211	6,329	6,600	6,600	-
523700.00 - Education & Training	1,075	-	3,500	1,500	(2,000)
531100.00 - Supplies	194	55	-	-	-
531300.00 - Food	1,815	2,391	1,200	1,200	-
531600.00 - Small Equipment	2,896	-	2,500	2,500	-
611960.00 - Transfer Out to URA	-	3,830	-	-	-
	287,324	276,105	332,927	311,995	(20,932)

9000 - Debt Service and Other Financing Uses

Fund	Account *	Approved	Proposed
		2020	2021
100 - General Fund	579000.00 - Contingency	100,000	100,000
100 - General Fund	611405.00 - Transfers Out to Debt	-	606,495
		100,000	706,495

City of Dunwoody

FY2021 Proposed Budget – Other Funds

215 - E911 Fund

Revenues		Approved	Proposed
Fund	Account *	2020	2021
215 - E911 Fund	342500.00 - E911 Revenue	1,700,000	1,453,095
		1,700,000	1,453,095

Expenditures		2020	2021
Fund	Account *		
215 - E911 Fund	523200.00 - Communications	100,000	100,000
215 - E911 Fund	571000.00 - Intergovernmental Expenses	1,298,616	1,353,095
		1,398,616	1,453,095

250 - Grants Fund

Revenues			Approved	Proposed
Fund	Department *	Account *	2020	2021
250 - Multiple Grant Fund	4001 - Public Works - Grants	334100.15 - LMIG - State Operating	487,045	400,000
			487,045	400,000

Expenditures			2020	2021
Fund	Department *	Account *	2020	2021
250 - Multiple Grant Fund	4001 - Public Works - Grants	522200.15 - LMIG - Repairs & Maintenance	487,045	400,000
			487,045	400,000

275 - Hotel Motel Tax Fund

Revenues

Fund	Department *	Account *	Approved	Proposed
			2020	2021
275 - Hotel/Motel Tax Fund	0000 - No Department	314100.00 - Hotel/Motel Tax	4,210,000	1,140,000
275 - Hotel/Motel Tax Fund		133000.00 - Retained Earnings	-	286,250
			4,210,000	1,426,250

Expenditures

Fund	Department *	Account *	2020	2021
275 - Hotel/Motel Tax Fund	4200 - Hwys & Streets	541400.00 - Infrastructure	789,375	500,000
275 - Hotel/Motel Tax Fund	1511 - Finance	611000.02 - Transfers Out to General Fund	1,578,750	427,500
275 - Hotel/Motel Tax Fund	1511 - Finance	612000.00 - Transfers out to CU	1,841,875	498,750
			4,210,000	1,426,250

280 - MVR Tax Fund

Revenues

Fund	Department *	Account *	Approved	Proposed
			2020	2021
280 - MVR Excise Tax	0000 - No Department	314400.00 - MVR Excise Tax	105,000	51,000
			105,000	51,000

Expenditures

Fund	Department *	Account *	2020	2021
280 - MVR Excise Tax	1511 - Finance	611000.02 - Transfers Out-GF	105,000	51,000
			105,000	51,000

320 - SPLOST Fund

Revenues

Fund	Department *	Account *	Approved	Proposed
			2020	2021
320 - SPLOST	0000 - No Department	313200.00 - SPLOST	6,800,000	5,066,000
320 - SPLOST		361000.00 - Interest Revenues	-	1,000
320 - SPLOST		133000.00 - Retained Earnings	-	2,472,625
			6,800,000	7,539,625

Expenditures

Fund	Department *	Account *	2020	2021
			320 - SPLOST	1565 - Facilities
320 - SPLOST	3200 - Police	531600.00 - Small Equipment	494,319	489,625
320 - SPLOST	4200 - Hwys & Streets	541400.00 - Infrastructure	6,105,681	6,850,000
320 - SPLOST	6200 - Parks & Recreation	522200.00 - Repairs & Maintenance	100,000	100,000
			6,800,000	7,539,625

350 - Capital Fund

Revenues		Approved	Proposed
Fund	Department *	2020	2021
350 - Capital Improvement Fund	0000 - No Department	325,000	-
350 - Capital Improvement Fund	133000.00 - Retained Earnings	-	3,450,400
		325,000	-

Expenditures		2020	2021
Fund	Department *	2020	2021
350 - Capital Improvement Fund	1535 - Information & Technology	200,000	-
350 - Capital Improvement Fund	4200 - Hwys & Streets	-	3,400,400
350 - Capital Improvement Fund	6200 - Parks & Recreation	125,000	50,000
		325,000	3,450,400

405 - Debt Service Fund

Revenues

			Approved	Proposed
Fund	Department *	Account *	2020	2021
405 - Debt Service Fund	0000 - No Department	391200.09 - Transfers In-100	625,951	606,495
405 - Debt Service Fund		133000.00 - Retained Earnings	-	100,000
			625,951	706,495

Expenditures

Fund	Department *	Account *	2020	2021
405 - Debt Service Fund	1511 - Finance & Administration	521200.00 - Professional Services	-	100,000
405 - Debt Service Fund	8000 - Debt Service	581200.01 - Lease Prin	386,691	432,876
405 - Debt Service Fund	8000 - Debt Service	582200.01 - Lease Int	182,355	173,619
			569,046	706,495

560 - Stormwater Fund

Revenues			Approved	Proposed
Fund	Department *	Account *	2020	2021
560 - Stormwater Utility	0000 - No Department	344260.00 - Stormwater Utility Charges	2,050,000	2,091,000
560 - Stormwater Utility	0000 - No Department	361000.00 - Interest Revenue	10,000	1,000
560 - Stormwater Utility	0000 - No Department	133000.00 - Retained Earnings	289,055	21,790
			2,349,055	2,113,790

Expenditures			2020	2021
Fund	Department *	Account *	2020	2021
560 - Stormwater Utility	4320 - Stormwater	521100.01 - Official/Admin Svcs	423,305	320,595
560 - Stormwater Utility	4320 - Stormwater	521200.09 - Prof Svcs-Stormwater	133,000	130,000
560 - Stormwater Utility	4320 - Stormwater	522200.00 - Repairs & Maintenance	1,750,000	1,620,000
561 - Stormwater Utility	4321 - Stormwater	523100.00 - Property / Liability Insurance	-	10,445
560 - Stormwater Utility	4320 - Stormwater	523100.01 - Insurance Claims	1,000	1,000
560 - Stormwater Utility	4320 - Stormwater	523400.00 - Printing & Binding	250	250
560 - Stormwater Utility	4320 - Stormwater	523600.00 - Dues & Fees	1,500	1,500
560 - Stormwater Utility	4320 - Stormwater	531100.00 - Supplies	35,000	30,000
560 - Stormwater Utility	4320 - Stormwater	531600.00 - Small Equipment	5,000	-
			2,349,055	2,113,790

City of Dunwoody

FY2021 – FY2025 Proposed Capital Budget

City of Dunwoody TOTAL Capital Projects Budget Budget FY 2021				
	Funding Source			TOTAL
	Hotel/Motel	SPLOST	CIP	
IT				\$0
FACILITIES		\$100,000		\$100,000
PUBLIC SAFETY		\$489,625		\$489,625
PUBLIC WORKS	\$500,000	\$6,850,000	\$3,400,400	\$10,750,400
PARKS		\$100,000	\$50,000	\$150,000
TOTAL	<u><u>\$500,000</u></u>	<u><u>\$7,539,625</u></u>	<u><u>\$3,450,400</u></u>	<u><u>\$11,490,025</u></u>

City of Dunwoody TOTAL Capital Projects Budget Budget FY 2021 - 2025				
	Funding Source			
	Hotel/Motel	SPLOST	CIP	TOTAL
INFORMATION TECHNOLOGY			\$400,000	\$400,000
FACILITIES		\$500,000		\$500,000
PUBLIC SAFETY		\$1,769,625		\$1,769,625
PUBLIC WORKS	\$1,640,000	\$26,238,000	\$3,400,400	\$31,278,400
PARKS	\$172,930	\$500,000	\$450,000	\$1,122,930
TOTAL	<u>\$1,812,930</u>	<u>\$29,007,625</u>	<u>\$4,250,400</u>	<u>\$35,070,955</u>

City of Dunwoody
Hotel Motel Fund - Capital Projects Budget - 275
Budget FY 2021 to FY 2025

Revenue:

Type	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Hotel/Motel Tax	213,750	250,000	250,000	250,000	250,000	1,213,750
Interest Revenue	-	-	-	-	-	-
Fund Balance	286,250	312,930	-	-	-	599,180
Total	500,000	562,930	250,000	250,000	250,000	1,812,930

Expenditures:

Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Public Works:							
P1C	Ash Dun Multi-Use Path P2	250,000	215,000	-	-	-	465,000
P1D	Path Connection to Central Parkway	250,000	175,000	-	-	-	425,000
	Undesignated	-	-	250,000	250,000	250,000	750,000
Subtotal - Public Works:		500,000	390,000	250,000	250,000	250,000	1,640,000
Parks:							
	Undesignated	-	172,930	-	-	-	172,930
Subtotal - Parks:		-	172,930	-	-	-	172,930
Total Expenditures Budget		500,000	562,930	250,000	250,000	250,000	1,812,930
Difference		-	-	-	-	-	-

City of Dunwoody
SPLOST Fund - 320
Budget FY 2021 to FY 2025

Revenue:

Type	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
SPLOST Revenues	5,066,000	5,252,000	5,352,000	5,405,000	5,459,000	26,534,000
Interest Revenue	1,000	-	-	-	-	1,000
Fund Balance	2,472,625	-	-	-	-	2,472,625
Total	7,539,625	5,252,000	5,352,000	5,405,000	5,459,000	29,007,625

Expenditures:

Transportation Improvement Projects:

Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
Resurfacing:							
SP1-1801	Road Resurfacing SPLOST	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	13,750,000
Pedestrian Improvements:							
SP1-1814	Mt Vernon Road Corridor	200,000	-	-	-	1,000,000	1,200,000
SP1-1815	Mt Vernon Place Sidewalks	200,000	-	-	-	-	200,000
SP1-1816	Winters Chapel Multi-Use	300,000	-	-	-	500,000	800,000
	Pedestrian Crossing Improvements/Crosswalk Lighting	100,000	-	-	-	-	100,000
	Tilly Mill Sidewalk - Peeler to West Madison sidewalk	200,000	200,000	1,000,000	-	-	1,400,000
	Sidewalk- Oakpointe Pl. on Cham. Dun. to City Limt on Dun. Rd.	450,000	-	-	-	-	450,000
	Perimeter Center East NB @ P.C. Ext. - sidewalk	50,000	-	-	-	-	50,000
	Vermack Rd- Vanderlyn to Womack ADA Improvements	200,000	-	-	-	-	200,000
	Olde Village Run - sidewalk	500,000	-	-	-	-	500,000
	Vermack Rd- Parliament Way to Vermack Swim Tennis sidewalk	250,000	-	-	-	-	250,000
	Tilly Mill Shared Use Path- Mt. Vernon Pl. to Womack	150,000	82,000	282,000	818,000	-	1,332,000
	Peeler Road Shared Use Path- Glaze Dr to Lakeside Dr	150,000	-	-	-	-	150,000
	Dunwoody Elementary School Path to Village North Court	100,000	-	-	117,000	389,000	606,000
	Dun. Park Gap at Dun. Park North	-	-	-	200,000	-	200,000
	N. Shallowford Rd- 4646 C.D. to Peachford	-	-	-	-	300,000	300,000
Intersections:							
SP1-1811	C. Dunwoody @ Spalding Dr Intersection	300,000	-	-	-	-	300,000
	Mt. Vernon Rd at Chamblee Dun. Rd Signal Rebuild	300,000	-	-	-	-	300,000
	Chamblee Dunwoody Road at Womack Road	200,000	1,700,000	-	-	-	1,900,000
SP1-1804	Mt. Vernon Road @ Tilly Mill Intersection Improvements	-	-	800,000	1,000,000	-	1,800,000
Corridor Projects:							
	Chamblee Dunwoody Corridor-Dunwoody Village	450,000	-	-	-	-	450,000
Total Transportation Improvement Projects:		6,850,000	4,732,000	4,832,000	4,885,000	4,939,000	26,238,000

City of Dunwoody
 SPLOST Fund - 320
 Budget FY 2021 to FY 2025

Public Safety Facilities and Related Capital Equipment Projects:

Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
SP2-1801	Police Vehicles	489,625	300,000	300,000	300,000	300,000	1,689,625
SP2-1806	Computer Replacements	-	20,000	20,000	20,000	20,000	80,000
Total Public Safety Facilities and Related Capital Equipment Projects:		489,625	320,000	320,000	320,000	320,000	1,769,625

Repairs of Capital Outlay Projects:

Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024 (1)	FY 2025 (1)	Total
SP3-1801	Facilities Repairs and Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
SP7-1801	Parks Repairs and Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
Total Repairs of Capital Outlay Projects:		200,000	200,000	200,000	200,000	200,000	1,000,000

Total Expenditures Budget 7,539,625 5,252,000 5,352,000 5,405,000 5,459,000 29,007,625

Difference - - - - - -

Notes:

(1) - Budget assumes continuation of 1% Special Purpose Local Option Sales Tax beyond March 2024.

**City of Dunwoody
Capital Projects Fund - 350
Budget FY 2021 to FY 2025**

Revenue:

Type	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Transfers In - General Fund (Fund 100)	-	200,000	200,000	200,000	200,000	800,000
Interest Revenue	-	-	-	-	-	-
Fund Balance	3,450,400	-	-	-	-	3,450,400
Total	3,450,400	200,000	200,000	200,000	200,000	4,250,400

Expenditures:

Proj #	Project	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Information Technology:							
20D	Storage Area Network Repl	-	100,000	100,000	100,000	100,000	400,000
Subtotal - Information Technology:		-	100,000	100,000	100,000	100,000	400,000
Public Works:							
101	Road Resurfacing	1,207,525	-	-	-	-	1,207,525
16H	Tilly Mill Sidewalk Womack to N. P'tree - Phase 1	641,914	-	-	-	-	641,914
202-Peeler	Peeler Road Sidewalk & Bike Lane	18,391	-	-	-	-	18,391
408	Chamblee Dunwoody & Spalding Drive	184,219	-	-	-	-	184,219
415	Concept Funding-Chamblee Dunwoody at Peeler	50,000	-	-	-	-	50,000
407/17Q	Citywide Traffic Signal Communications (ITS)	56,996	-	-	-	-	56,996
405	Chamblee Dunwoody Georgetown Corridor	60,000	-	-	-	-	60,000
16I	Westside Connector - Concept	120,308	-	-	-	-	120,308
16K-COT	Cotillion Drive Multi-use Path Design	8,756	-	-	-	-	8,756
16P-WINT	Winters Chapel Multi-use Path	796,909	-	-	-	-	796,909
17F	Dunwoody Village Sidewalk	15,000	-	-	-	-	15,000
	Chamblee Dunwoody Road Peeler to Vermack Improvements (Grant Match)	100,000	-	-	-	-	100,000
	Dunwoody Gateway Marker Installation	140,382	-	-	-	-	140,382
Subtotal - Public Works:		3,400,400	-	-	-	-	3,400,400
Parks & Recreation:							
	Austin Elementary Site Master Plan	50,000	-	-	-	-	50,000
	Undesignated	-	100,000	100,000	100,000	100,000	400,000
Subtotal - Parks & Recreation:		50,000	100,000	100,000	100,000	100,000	450,000
Total Expenditures Budget		3,450,400	200,000	200,000	200,000	200,000	4,250,400

Difference

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